

City of Gardner, MA

FISCAL YEAR OPERATING BUDGET

**JULY 1, 2024
THROUGH
JUNE 30, 2025**





CITY OF GARDNER - EXECUTIVE DEPARTMENT
Mayor Michael J. Nicholson, J.D.

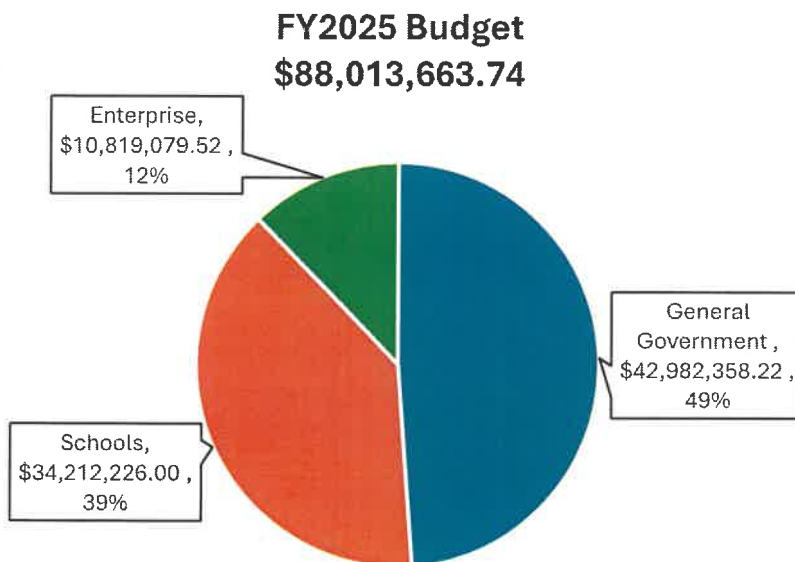
April 25, 2024

Hon. Elizabeth J. Kazinskas, City Council President
And City Councilors
Gardner City Hall, Rm 125
95 Pleasant Street
Gardner, MA 01440

RE: Fiscal Year 2025 Budget Book Submission

Dear Madam President and Councilors,

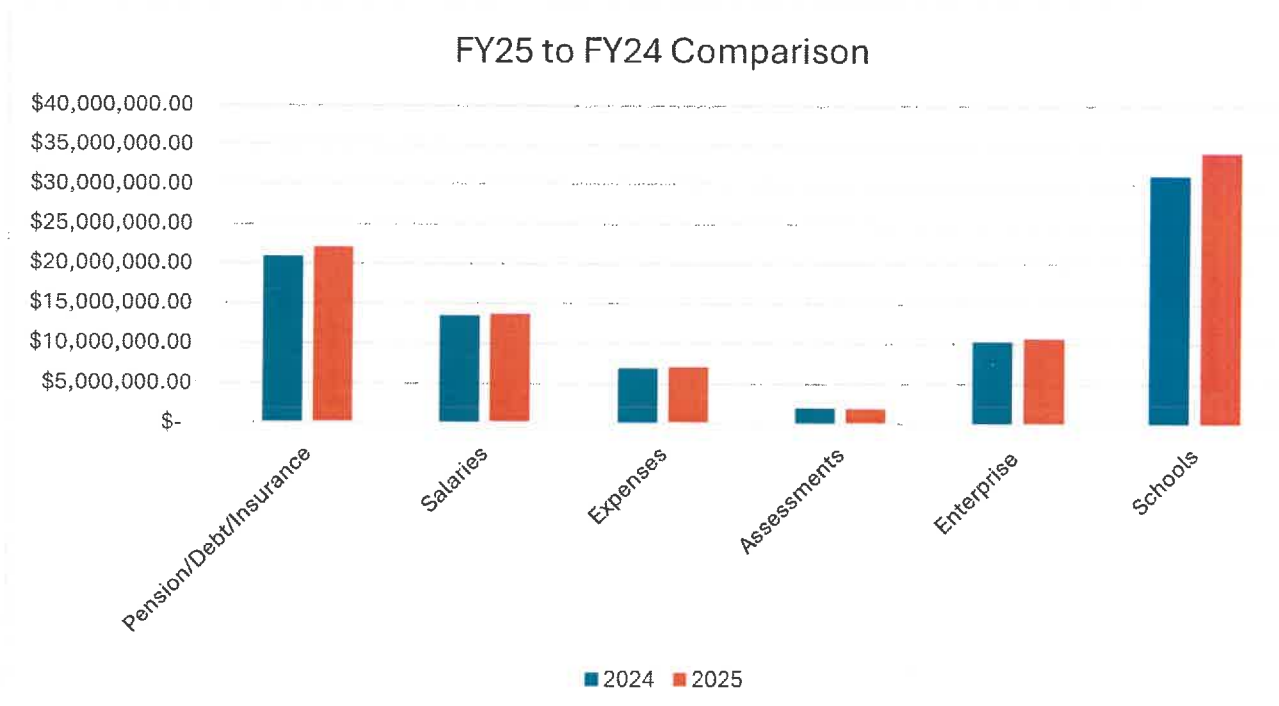
I hereby submit to you for your consideration the Administration's budget proposal for the 2025 fiscal year.



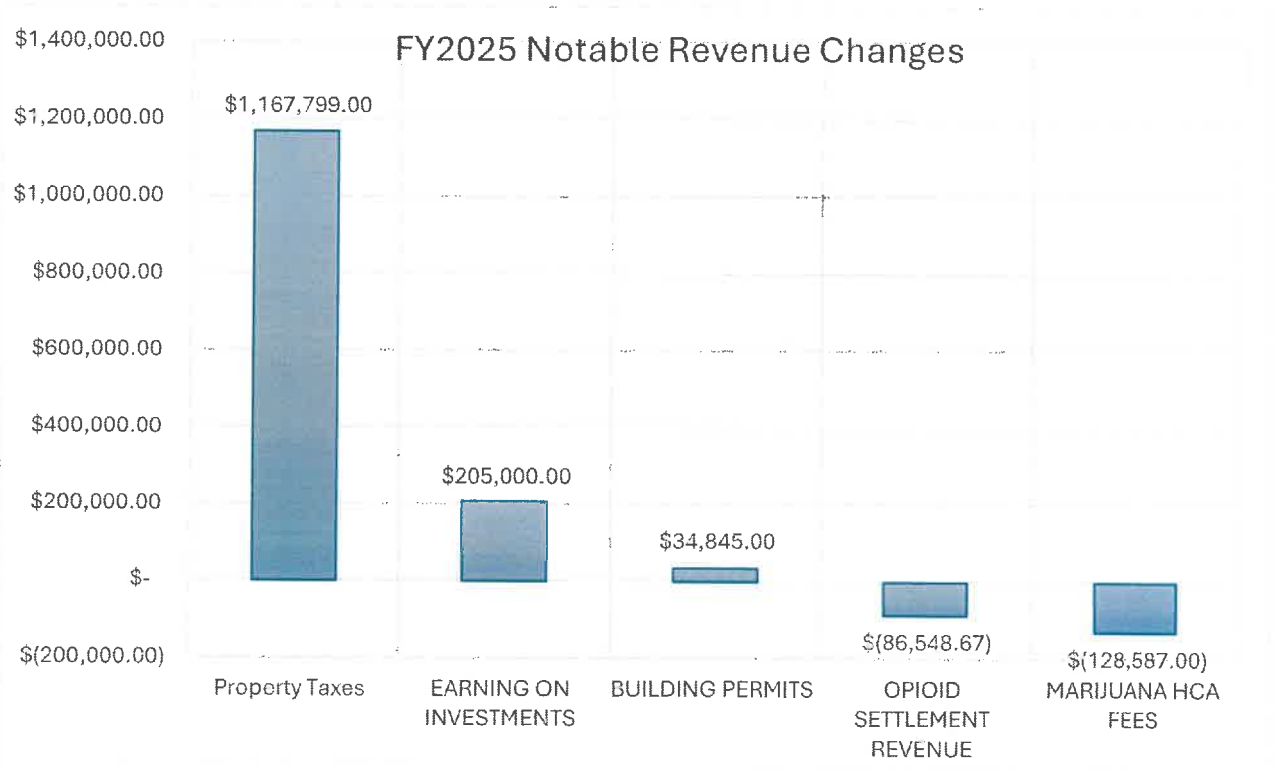
As previously mentioned in my correspondence with the City Council, this year's budget is being presented in a new format to allow for greater transparency in the budget process.

It is my hope that this new format, and the information provided, will help explain to the members of the City Council, and through the City Council to the residents of the City, where the money that funds this proposal is coming from, how these funds are being spent, and an overall picture of the City's financial state.

FY2024 to FY2025 Budget Comparison:

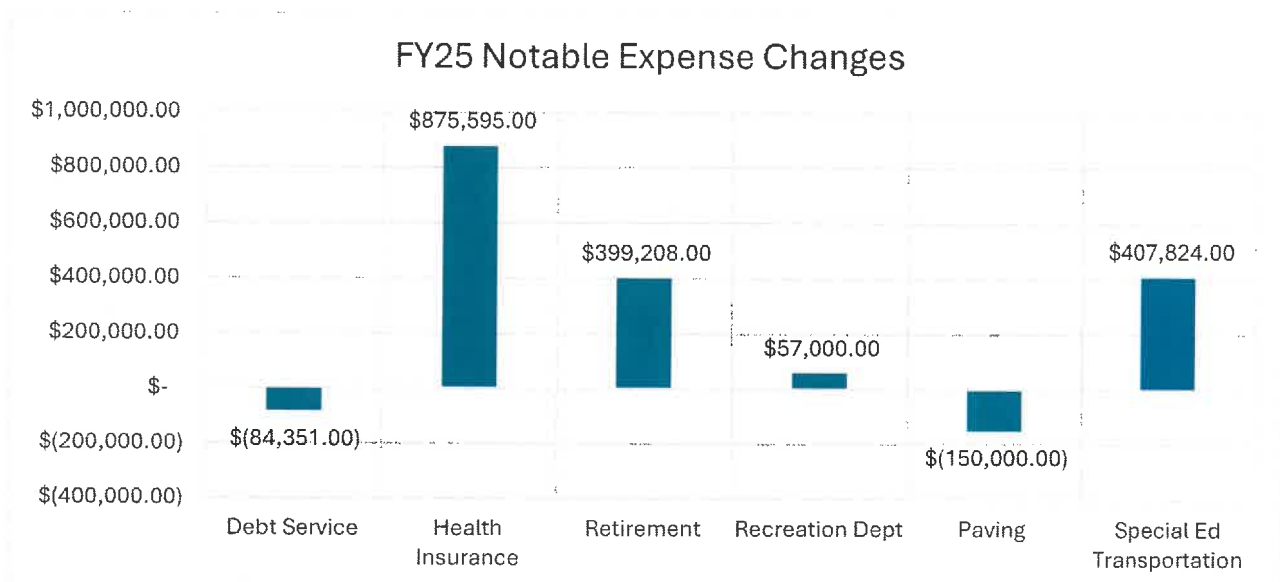


FY2025 Notable Revenue Changes:



1. The Tax Levy is based on a 2.5% increase as allowed under the provisions of Proposition 2 ½
2. Earnings on investments have been coming in significantly over budget due to the current high state of interest rates. The current year to date received in this account as of the date that this document was authored is around \$745,000, for a line item we budgeted \$35,000 for. As such, this has been increased this year to account for this trend in the previous three fiscal years of significantly high returns.
3. FY2024 was the first year the City’s new building permit fee schedule that was adopted by the City Council took effect. This line item has been increased to reflect this new change.
4. The funds from the opioid settlement no longer fall to the general fund as they did previously, but instead are deposited into a new special revenue account, authorized by the Commonwealth’s FY2023 Close Out Supplemental Budget that was signed by Governor Maura Healey in December of 2023 and created by the City Council in April of 2024. Since this now has its own special account, the funds have been completely removed from having to be appropriated in the annual operating budget.
5. The Cannabis Control Commission issued new regulations during this last calendar year that no longer allow municipalities to continue to issue Host Community Impact Fees to cannabis companies in the Commonwealth. As such, the City has discontinued the collection of these fees and they are no longer accounted for in our revenue projections for the General Fund.

FY2025 Notable Expense Changes:



1. The City’s health insurance costs continue to increase following the recovery from the COVID-19 Pandemic. Unlike most cities and towns across Massachusetts, Gardner was

able to go seven (7) years without having to increase health insurance rates in order to cover our insurance costs. However, since FY2021, this has not been possible. The City is working with our insurance brokers to come up with the best plan to meet these challenges of these rising costs.

2. The City's retirement pension liability costs continue to rise in order to meet our funding schedule that has been set by the City's contracted actuarial service.
3. The City's Recreation Department saw increases in staff salaries in order to meet minimum staffing requirements for student to staff ratios with the substantial increase in the number of children participating in the City's summer recreation program.
4. Special Education Transportation Costs significantly increased for the school department as well, due to the addition of a student who requires out of district placement in order to meet their educational needs. Under the provisions of the General Laws of the Commonwealth, the City is required to cover the full cost of transporting this student from Gardner to their new school district.
5. Our debt service (principal and interest payments) have decreased as a result of the City paying off loans taken out for various projects in the past.
6. Paving costs were removed from the budget to balance the bottom line. It is still the plan of the Administration to appropriate funds from Free Cash for paving as has traditionally been done in accordance with the City's financial policies.

With all of the above, however, the FY2025 Budget Proposal has a revenue buffer of \$4,284.51

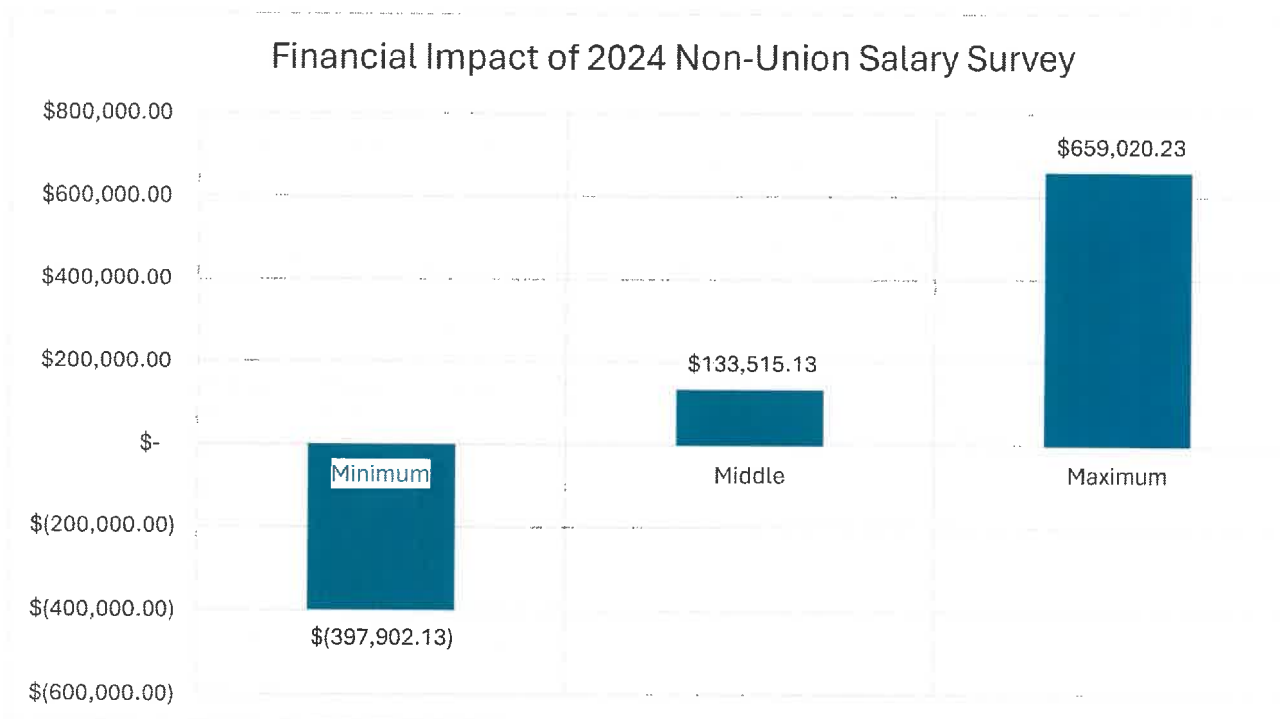
Compensation Changes:

The FY2025 Budget proposal was build with following all compensation trends included in the City's various collective bargaining agreements (union contracts):

- Collective Bargaining Agreement Between the City of Gardner School Committee and the AFSCME Local 1717- School Dept Clerical
- Collective Bargaining Agreement Between the City of Gardner and the MassCOP, Local 400 – Patrol Union
- Collective Bargaining Agreement Between the City of Gardner and the MassCOP, Local 400 – Superior Officer Union
- Collective Bargaining Agreement Between the City of Gardner and the MassCOP, Local 400 – Dispatchers (currently in negotiations)
- Collective Bargaining Agreement Between the City of Gardner and the AFSCME, Local 1717 – City Hall Clerical and Maintenance Staff

- Collective Bargaining Agreement Between the City of Gardner and the Teamsters, Local 170- Animal Control
- Collective Bargaining Agreement Between the City of Gardner and the Teamsters, Local 170- Inspectional Services (currently in negotiations)
- Collective Bargaining Agreement Between the City of Gardner and the Gardner Public Works Association (currently in negotiations)
- Collective Bargaining Agreement Between the City of Gardner and the Gardner DPW Supervisory Foremen Association (currently in negotiations)
- Collective Bargaining Agreement Between the City of Gardner and the Gardner Educators Association, Unit A (Licensed Educators) (currently in negotiations)
- Collective Bargaining Agreement Between the City of Gardner and the Gardner Educators Association, Unit B (Paraprofessionals, RBTs, Tutors) (currently in negotiations)

Additionally, recognizing that many of the City’s unions received compensation changes in addition to their Cost of Living Adjustments (COLA), mainly through changes to their step scales, the FY2025 budget also contains a three percent (3%) cost of living adjustment (COLA) for all non-union employees. This is greater than the usual two percent (2%) cost of living adjustment that the operating budget usually contains.



Additionally, as you are well aware, the City contract with a firm to conduct a salary survey for the City's non-union personnel. The above figure shows the impact that this survey would have on the budget, above and beyond the three percent (3%) COLA that was included in the FY2025 Budget proposal, based on the ranges (Minimum, Medium, and Maximum) that were suggested for positions in each step.¹

Currently, the City's budget is \$397,902.13 over what the salary survey recommends for the non-union positions of the City. However, in order to get all positions up to the high level recommended for each position, an additional \$659,010.23 would be needed.

Lastly, the FY2025 Budget proposal also includes all adjustments to elected official compensation that was adopted by the City Council before the current term began.

Staffing Levels:

Staff levels and continuing to be competitive in the labor market is still a concern in some departments of the City.

Department of Public Works:

As of the date that this document was drafted, the Department of Public Works currently has fourteen (14) vacancies with the following breakdown:

- 3 of 6 Mechanics
- 4 Municipal Grounds Positions
- 5 Highway Division Positions
- 2 Water/Sewer Positions

This causes concern with the amount of work that can be done both during construction season, and in the amount of work that can be done in house versus having to go outside for vehicle and equipment repairs.

The Administration and the two (2) DPW Unions are currently in negotiations to address this issue.

Police Department:

The Police Department currently has an individual who will be beginning the Massachusetts Police Academy on May 1, 2024. We also have a vacancy that the Police Chief has decided to fill after July 1, 2024 as the City's first non-Civil Service hire. These two positions would bring the City's police department to fully staff per the budgeted amounts given to the department.

However, according to minimum staffing standards set by the Federal Bureau of Investigation (FBI), the City should have a total of 44 full-time police officers. (2.1 officers per every 1,000

¹ See Appendix C(1)

residents). The Police Department is currently budgeted for 33 officers, including the Chief and Deputy Chief.

Fire Department:

As of the date that this document was written the Fire Department currently has three (3) vacancies due to resignations – one (1) from an individual who lives closer to Boston and transferred to the Belmont Fire Department, one (1) from an individual who left the fire service to pursue ordained ministry, and one (1) who transferred to another department in order to pursue paramedic training (Gardner Fire Department only has EMTs not paramedics).

This brings us three (3) positions under the amount budgeted for the department. However, according to the Occupational Safety and Health Administration (OSHA) and the National Fire Protection Association (NFPA) the City's fire department should be at a staffing level that include an additional sixteen (16) positions that are currently not budgeted for, based on our population level.

Upcoming Areas of Potential Impact:

As the Administration works to create a five (5) year financial projection for the City, there are a few areas that are being monitored that will likely have large impacts on future budgets for the City.

- Earlier this year, the United States Department of Labor promulgated new regulations increasing the minimum amount that an employee must earn in order to be considered to have exempt status under the Fair Labor Standards Act (FLSA). This means that for an employee to be considered exempt – ie: a salaried (not hourly) position/not eligible for overtime – must make a minimum of \$58,656 a year. The current minimum salary that an employee must earn in order to be considered exempt status is \$35,568. As a result of this new regulation, this will increase to \$43,888 on July 1, 2024, and \$58,656 on January 1, 2025. This will impact several positions in the City that currently fall under this dollar amount, as well that the positions that supervise those impacted in the domino effect that comes as a result of this change.
- The School's bus contract was approved as a five (5) year contract with pricing being locked in in 2019. This contract is set to expire at the conclusion of FY2025. As such, due to inflationary trends, it is likely that these costs will see large increases for FY2026.
- Minimum Net School Spending Costs continue to increase greater than revenue projections, leading to larger increases in required school budgetary expenditures.
- Software and Technology upgrades were able to be delayed a year in order to help balance the FY2025 budget proposal, however, these increased costs are expected to be required in FY2026 in order keep up with where the City needs to be working toward.

- Wood's Ambulance and the City of Gardner have been working together in a tremendous relationship to provide Advanced Life Support Ambulance services in the City. However, the current way the contract is being executed is not sustainable for Wood's Ambulance as a company. As such, the Administration and Wood's are negotiating a way to amend the way the contract is being executed in order to make the agreement more financially feasible for all parties while still not having too great of a detriment to the City. As such, there is potential that future ambulance revenue may be impacted as a result of changing the share of calls responded to by Wood's Ambulance alone compared to both a City of Gardner BLS Ambulance accompanied by a Wood's Ambulance ALS Ambulance.

As a result of all of the above concerns, it is imperative that the City look for new ways to increase our revenue in a way that does not over burden our taxpayers. By continuing to promote economic development efforts, work to increase housing production in the City, and working to bring in new grants, the Administration will continue to look at ways to increase our tax base and bring in new funding opportunities.

However, even with these concerns, the City is in a good financial position as is evident from the several years of clean financial audits that the City has received that are included in the appendices of this budget book.²

I welcome any additional questions or comments that the City Council may have regarding this proposal and the City's financial position for the upcoming fiscal year.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Michael J. Nicholson". The signature is written in a cursive, flowing style.

Michael J. Nicholson
Mayor, City of Gardner

² See Appendix D

MAYOR

Michael J. Nicholson

CITY COUNCIL

Elizabeth J. Kazinskas

President, Councilor At Large

Councilors At-Large

George C. Tyros

Judy A. Mack

Craig R. Cormier

Calvin D. Brooks

Brad E. Heglin

Ward Councilors

David Thibault-Muñoz, Ward 1

Dana M. Heath, Ward 2

Paul G. Tassone, Ward 3

Karen G. Hardern, Ward 4

Aleksander Dernalowicz, Esq., Ward 5

ABOUT

THE CITY'S GOVERNMENT



Photo: January 2022 - December 2023 City Government

THE MAYOR, THE COUNCIL, AND THE BUDGET PROCESS

The City of Gardner has a form of government known as a Plan B government, in which the Mayor serves as the City's Chief Executive Officer with the Mayor's Administration serving as the Executive Branch and the City Council serves as the legislative branch of the City's government. It is the role of the Mayor to create the initial budget proposal to the City Council for their consideration.

The ultimate role of approving the City's budget is left to the City Council. The City Council may vote to approve or reduce the mayor's budget, but may not increase any line items submitted by the Mayor for the presented operating budget. The Council may approve the operating budget for the fiscal year by majority vote.

About Gardner

Population
21,191



Miles of Road
94.71



Square Miles
23



Acres of
Conservation Land
4,778



Total Parcels
7,127



Residential Parcels
6,122



Commercial Parcels
355



Industrial Parcels
140





City of Gardner - *Executive Department*

Mayor Michael J. Nicholson

Hon. Elizabeth J. Kazinskas, Council President
And City Councilors
Gardner City Hall, Rm 121
95 Pleasant Street
Gardner, MA 01440

RE: Acknowledgement and Thanks

Dear Madam President and Councilors,

When I announced that the Administration would be putting forward a new format for the annual operating budget proposal for FY2025, there were a few reservations and concerns from individuals regarding the amount of work it would take to implement this for this year. However, I am very happy with the finished product and I hope you find it helpful in your deliberations regarding the appropriations associated with the proposed budget.

I would like to take a moment to publicly thank a few individuals who, without their help and efforts, this new format and the budget before you would not have been able to be created and submitted this soon, nor in this efficient manner.

I would like to thank all of our City Department Heads for the time they put into writing out their narratives and crafting the budgets for their departments.

City Auditor John Richard was the biggest help in getting this process to where we are today-working directly with my office and each department head to create a budget that meets our needs while also working toward creating a forecasting document to help budgeting processes in the future.

City Assessor Christine Kumar and City Treasurer Jennifer Dymek in providing the supplemental information that is contained in this new document.

And to Rachel Roberts from my office for her assistance in putting together the budget books for you to review.

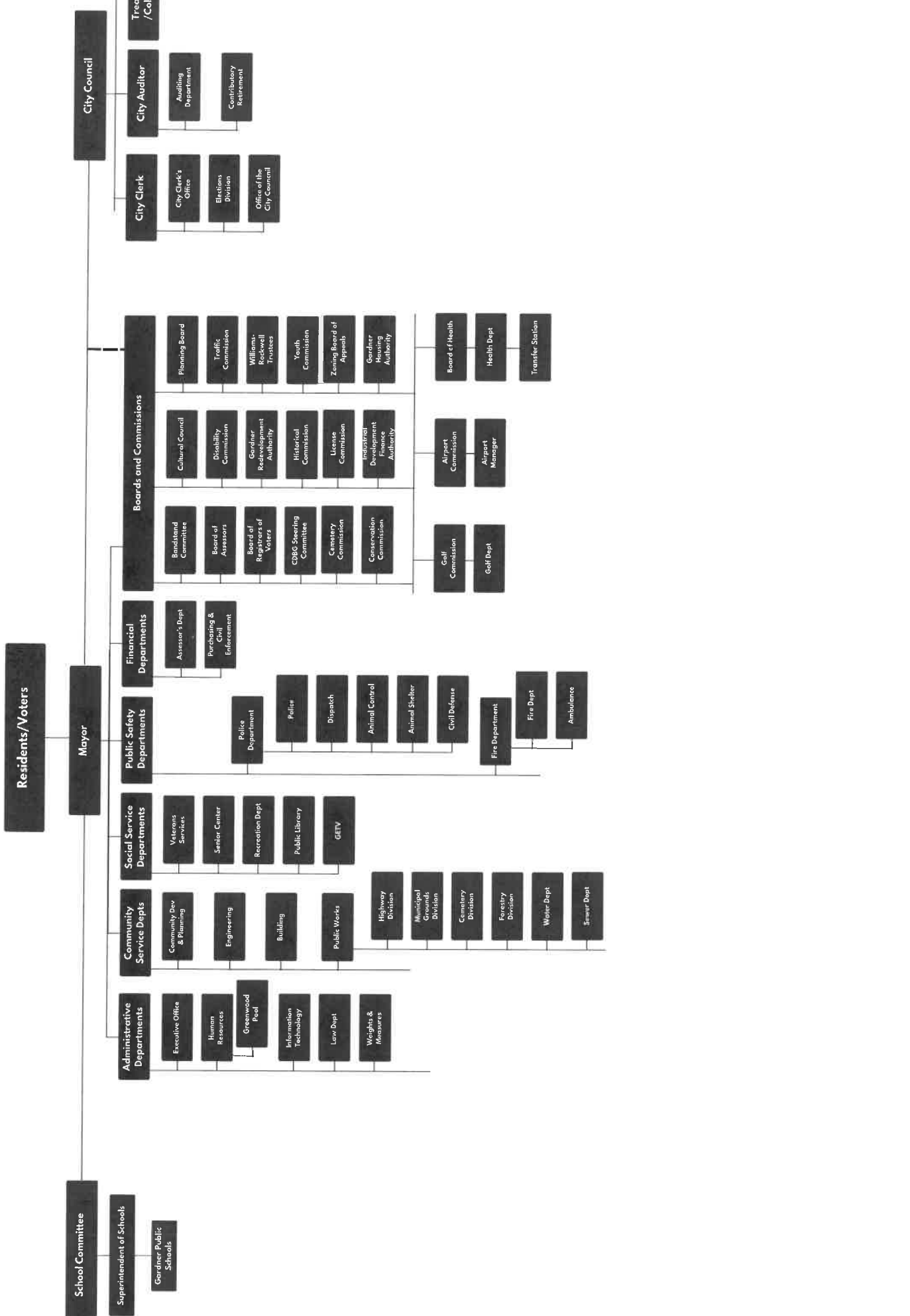
We are truly blessed and lucky to have the team we have here in Gardner working for our residents.

Respectfully Submitted,

Michael J. Nicholson
Mayor, City of Gardner

Attachment 1:

City Organizational Chart



Residents/Voters

Mayor

School Committee

Superintendent of Schools
Green Bay Public Schools

Administrative Departments

Executive Office
Human Resources
Greenwood Pool
Information Technology
Law Dept
Weights & Measures

Community Service Depts

Community Dev & Planning
Engineering
Building
Public Works
Highway Division
Municipal Grounds Division
Cemetery Division
Forestry Division
Water Dept
Sewer Dept

Social Service Departments

Veterans Services
Senior Center
Recreation Dept
Public Library
GATV

Public Safety Departments

Police Department
Police
Dispatch
Animal Control
Animal Shelter
Civil Defense
Fire Department
Fire Dept
Ambulance

Financial Departments

Assessor's Dept
Purchasing & Civil Enforcement

Boards and Commissions

Bandstand Committee
Board of Assessors
Board of Registrars of Voters
CDRC Steering Committee
Cemetery Commission
Conservation Commission
Cultural Council
Disability Commission
Gardner Redevelopment Authority
Historical Commission
License Commission
Industrial Development Finance Authority
Planning Board
Traffic Commission
Williams-Rockwell Trusts
Youth Commission
Zoning Board of Appeals
Gardner Housing Authority

City Clerk

City Clerk's Office
Elections Division
Office of the City Council

City Auditor

Auditing Department
Contributory Retirement

Treasurer/Collector

Board of Health
Health Dept
Transfer Station
Airport Commission
Airport Manager
Golf Commission
Golf Dept

PART 2: FY2025 BUDGET





SECTION 2-1

FY2025 BUDGET

MEMORANDUM

Mayor

From: Mayor
Sent: Tuesday, January 9, 2024 11:18 AM
To: Rachel Roberts (Mayor's Office)
Cc: Elizabeth Kazinskas
Subject: FY2025 Budget Request Forms
Attachments: FY2025 Budget Written Proposal.docx; FY25 Budget IT.xlsx

Good Morning Department Heads,

It's that time of year again! If you have access to the City Hall Public Drive, in that your department's folder you will find a new subfolder in your department's folder that is titled "FY25 Budget Request." If you are not on the P. Drive (Police, Law, Recreation, DPW, Engineering, & Library) I will be sending our documents directly to you.

Things are being done differently this year for the budget proposal, so please pay attention and read this email carefully. I have attached the IT budget to this email as an example only. Please don't email back to let me know you received the IT department and not your own. Yours is either in your department folder in the public drive as just stated above, or will be emailed directly to you, as stated above.

PART 1: SPREADSHEET

This year, I am going to be asking for three sets of numbers.

1) The "wish list" as we've called it in the past.

- a. This list should be comprised of what your budget would look like if money was not a factor and you had all of the personnel and resources you needed to run your department in the most efficient and effective way possible. This helps us make a plan to see what we should be working toward in the future even if we can't afford it now.
- b. This is listed in the spreadsheet as "Dept Request"

2) The regular budget

- a. This would be the regular department request that would be submitted each year. Assume a 2% cost of living adjustment and general expenditure trends that you are seeing.
- b. This is listed in the spreadsheet as "Mayor Requests"

3) Non-Salary Expenses reduced by 3%

- a. This is new this year. We know we need to make the City more attractive in the job market and pay our employees more, and that money needs to come from somewhere. I am asking each department to submit a budget that reduces all non-salary expenses by 3% for each department. (Department, not line item).
- b. This may not be the final budget put forward, but it will give the City Auditor and I a better picture on what we could get by with if we had to.
- c. This is listed in the spreadsheet as "Reduced Budget"

Instructions on Spreadsheet:

- Only type in the blue highlighted boxes on the spreadsheet. Typing in these boxes will trigger the formulas in the red boxes so that you can see the math for your department.
- In the reduced budget, DO NOT reduce any numbers in green boxes. These are your salary and wage line items and are NOT to be reduced.
- There are two yellow boxes per department. This will show you what 3% of expenses are with your department. When both yellow boxes equal each other, you've done the job.

- If your reduced budget section is blacked out- you do not have to make the reductions and can skip step 3. This would be the case for certain enterprise or special revenue funds or for contractual obligations.

PART 2: NEW THIS YEAR: WRITTEN PROPOSAL

New this year is a written proposal that will have to be filled out separately for each subsection of the budget. For example, I will have to complete one for both the Mayor's Dept Budget and a separate one the Mayor's Unclassified Budget. This document provides a written narrative that explains the numbers in the spreadsheet. The instruction sheet for this is attached to this email and included in each folder in the public drive as well. Consider this similar to the 6 month updates but on a 12 month basis.

I plan to change the format this year for what gets submitted to the Council, in order to provide a clearer picture of where we are, and where we need to be planning to go.

Here is the City of Amesbury's FY24 Budget book so you can see if you can get ideas on what could be included in here: https://www.amesburyma.gov/DocumentCenter/View/3691/Fiscal-Year-2024-Budget-Book_5_5_2023?bidId=

DUE DATE:

THESE FORMS (WORD AND EXCEL) ARE DUE VIA EMAIL TO BOTH JOHN RICHARD AND I BY END OF DAY ON FRIDAY, FEB 23. After which, Rachel will be reaching out to schedule individual department head meetings to go over these submissions in March.

As always, please let me know if you have any questions on this process.

All the best and thank you for all you do.

Best,

Mike Nicholson

CC: Gardner City Council

Michael J. Nicholson

Mayor of the City of Gardner

Gardner City Hall, Rm 125

95 Pleasant St

Gardner, MA 01440



SECTION 2-2

FY2025 BUDGET

CITY OF GARDNER
FY2025 BUDGET PROPOSAL
AS OF APRIL 25, 2024

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2024		FY2025		FY2025	
				ACTUALS	ACTUALS AS OF 4/25/24	BUDGET	BUDGET	DEPT BUDGET	MAYOR BUDGET	DEPT BUDGET	MAYOR BUDGET		
1	11111												
		CITY COUNCIL											
2	11111	51010	COUNCILORS SALARIES	\$ 79,694	\$ 71,726	\$ 90,924	\$ 97,416	\$ 97,416	\$ 97,416	\$ 97,416	\$ 97,416	\$ 97,416	\$ 97,416
3	11111	51012	CLERK/ASST SAL & WAGES	\$ 3,591	\$ 2,917	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
4	11111	51023	TEMP SALARY & WAGES	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
5	11111	52050	MINOR EQUIPMENT	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 485
6	11111	52150	COMMUNICATIONS	\$ 12,526	\$ 2,802	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,185	\$ 10,185
7	11111	52170	PROFESSIONAL DEV & TRAVEL	\$ 1,473	\$ 566	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,507	\$ 2,507
8	11111	52190	PROFESSIONAL SERVICES	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,940	\$ 1,940
9	11111	52230	OFFICE SUPPLIES	\$ 918	\$ 322	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 970	\$ 970
10	11111	55010	GOVERNMENT PICTURE	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
11													
12	TOTAL	CITY COUNCIL		\$ 100,202	\$ 78,331	\$ 114,009	\$ 120,501	\$ 120,501	\$ 119,004	\$ 120,501	\$ 119,004	\$ 119,004	\$ 119,004
13													
14	11161		CITY CLERK										
15	11161	51010	DEPT HEAD SALARY & WAGES	\$ 85,229	\$ 70,034	\$ 86,875	\$ 88,613	\$ 88,613	\$ 89,310	\$ 88,613	\$ 89,310	\$ 89,310	\$ 89,310
16	11161	51011	ASSISTANT SALARY & WAGES	\$ 93,345	\$ 66,826	\$ 80,500	\$ 47,970	\$ 47,970	\$ 48,869	\$ 47,970	\$ 48,869	\$ 48,869	\$ 48,869
17	11161	51012	CLERK SAL & WAGES	\$ 14,692	\$ 16,118	\$ 35,953	\$ 74,340	\$ 74,340	\$ 76,075	\$ 74,340	\$ 76,075	\$ 76,075	\$ 76,075
18	11161	51013	PT CLERK/ASST SAL & WAGES	\$ 6,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	11161	51023	TEMP CLERK SALARY & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	11161	51030	OVERTIME	\$ 189	\$ 9,262	\$ 8,671	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -
21	11161	51460	LONGEVITY	\$ 540	\$ 270	\$ 600	\$ 180	\$ 180	\$ 180	\$ 180	\$ 180	\$ 180	\$ 180
22	11161	51551	TERMINATION LEAVE	\$ 9,216	\$ 3,150	\$ 3,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	11161	52050	MINOR EQUIPMENT	\$ 297	\$ -	\$ 700	\$ 500	\$ 500	\$ 485	\$ 500	\$ 485	\$ 485	\$ 485
24	11161	52151	TELECOMMUNICATIONS	\$ 491	\$ 643	\$ 700	\$ 700	\$ 700	\$ 679	\$ 700	\$ 679	\$ 679	\$ 679
25	11161	52170	PROFESSIONAL DEV & TRAVEL	\$ 1,407	\$ 626	\$ 626	\$ 500	\$ 500	\$ 485	\$ 500	\$ 485	\$ 485	\$ 485
26	11161	52190	PROFESSIONAL SERVICES	\$ 6,994	\$ 2,304	\$ 3,874	\$ 4,000	\$ 4,000	\$ 3,880	\$ 4,000	\$ 3,880	\$ 3,880	\$ 3,880
27	11161	52230	OFFICE SUPPLIES	\$ 1,500	\$ 804	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,455	\$ 1,500	\$ 1,455	\$ 1,455	\$ 1,455
28													
29	TOTAL	CITY CLERK		\$ 220,099	\$ 170,036	\$ 223,149	\$ 228,303	\$ 228,303	\$ 225,418	\$ 228,303	\$ 225,418	\$ 225,418	\$ 225,418
30													
31	11162		ELECTION & REGISTRATION										
32	11162	51010	BD OF REGISTRATION SAL&WA	\$ 3,050	\$ 2,333	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050
33	11162	51013	ELECTION OFFICERS SAL&WGS	\$ 50,000	\$ 90,016	\$ 90,000	\$ 60,000	\$ 60,000	\$ 50,000	\$ 60,000	\$ 50,000	\$ 50,000	\$ 50,000
34	11162	52050	MINOR EQUIPMENT	\$ -	\$ 1,477	\$ 2,000	\$ 7,500	\$ 7,500	\$ 1,940	\$ 7,500	\$ 1,940	\$ 1,940	\$ 1,940
35	11162	52150	COMMUNICATIONS	\$ -	\$ 480	\$ 1,040	\$ 2,500	\$ 2,500	\$ 1,009	\$ 2,500	\$ 1,009	\$ 1,009	\$ 1,009

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025	
				ACTUALS	ACTUALS AS OF 4/25/24	BUDGET	DEPT BUDGET	MAYOR BUDGET	
36	11162	52190	PROFESSIONAL SERVICES	\$ 22,000	\$ 43,854	\$ 37,500	\$ 22,000	\$ 21,340	
37	11162	52230	OFFICE SUPPLIES	\$ 1,500	\$ 2,093	\$ 2,000	\$ 5,000	\$ 1,940	
38									
39	TOTAL	ELECTION & REGISTRATIO		\$ 76,550	\$ 140,253	\$ 135,590	\$ 100,050	\$ 79,279	
40									
41	11121	MAYOR							
42	11121	51010	MAYOR SALARY & WAGES	\$ 92,435	\$ 78,684	\$ 105,905	\$ 106,963	\$ 106,963	
43	11121	51011	EXECUTIVE AIDE SAL & WAGE	\$ 55,671	\$ 22,467	\$ 56,738	\$ 58,342	\$ 58,342	
44	11121	51012	EXECUTIVE ASSIST SALARY & WAGE	\$ 50,843	\$ 41,778	\$ 46,734	\$ 53,277	\$ 53,277	
45	11121	51023	TEMP SALARY & WAGES	\$ 2,500	\$ 2,508	\$ 2,508	\$ 2,500	\$ 2,500	
46	11121	51460	LONGEVITY	\$ 240	\$ -	\$ 270	\$ 300	\$ 300	
47	11121	52030	REPAIRS & MAINTENANCE	\$ 252	\$ 235	\$ 500	\$ 485	\$ 485	
48	11121	52050	MINOR EQUIPMENT	\$ -	\$ 148	\$ 300	\$ 291	\$ 291	
49	11121	52150	COMMUNICATIONS	\$ 947	\$ 646	\$ 2,500	\$ 2,425	\$ 2,425	
50	11121	52151	TELECOMMUNICATIONS	\$ 1,000	\$ 2,018	\$ 3,650	\$ 3,541	\$ 3,541	
51	11121	52170	PROFESSIONAL DEV & TRAVEL	\$ 7,388	\$ 6,765	\$ 6,290	\$ 3,395	\$ 3,395	
52	11121	52190	PROFESSIONAL SERVICES	\$ 15,057	\$ 16,319	\$ 16,301	\$ 13,580	\$ 13,580	
53	11121	52230	OFFICE SUPPLIES	\$ 1,971	\$ 1,824	\$ 1,500	\$ 1,455	\$ 1,455	
54	11121	52240	VEHICLE SUPPLIES	\$ -	\$ 35	\$ 100	\$ 97	\$ 97	
55	11121	55010	MAYOR'S PORTRAIT	\$ -	\$ -	\$ 1,000	\$ 970	\$ -	
56									
57	TOTAL	MAYOR		\$ 228,304	\$ 173,427	\$ 244,296	\$ 247,621	\$ 246,651	
58									
59	11151	LAW							
60	11151	51010	DEPT HEAD SALARY & WAGES	\$ 84,542	\$ 70,840	\$ 87,875	\$ 89,633	\$ 90,338	
61	11151	51011	ASSISTANT SALARY & WAGES	\$ 22,060	\$ 36,763	\$ 48,573	\$ 65,000	\$ 49,934	
62	11151	51460	LONGEVITY	\$ 450	\$ -	\$ 480	\$ 510	\$ 510	
63	11151	52170	PROFESSIONAL DEV & TRAVEL	\$ 2,571	\$ 2,761	\$ 2,461	\$ 2,000	\$ 970	
64	11151	52172	LEGAL RESEARCH	\$ 3,179	\$ 2,217	\$ 5,000	\$ 5,000	\$ 4,850	
65	11151	52191	OUTSIDE COUNSEL	\$ 8,986	\$ 6,852	\$ 6,852	\$ 5,000	\$ 4,850	
66	11151	52193	ARBITRATION	\$ -	\$ -	\$ 100	\$ 100	\$ 97	
67	11151	52230	OFFICE SUPPLIES	\$ 1,200	\$ (2,389)	\$ 288	\$ 6,000	\$ 3,492	
68	11151	55051	DEPOSITION & DISCOVERY	\$ 1,000	\$ -	\$ 500	\$ 500	\$ 485	
69	11151	55052	LEGAL FEES/CLOSING COST	\$ 2,410	\$ 105	\$ 2,500	\$ 2,500	\$ 2,425	
70									
71	TOTAL	LAW		\$ 126,398	\$ 117,148	\$ 154,628	\$ 176,243	\$ 157,951	
72									
73	11199	MAYOR'S UNCLASSIFIED							
74	11199	51551	TERMINATION LEAVE - RESERVE	\$ -	\$ -	\$ 9,868	\$ 250,000	\$ 150,000	

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025		FY2025	
				ACTUALS	ACTUALS AS OF 4/25/24	BUDGET	BUDGET	DEPT BUDGET	MAYOR BUDGET		
114	TOTAL	HISTORICAL COMMISSION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115											
116	12244	WEIGHTS & MEASURES									
117	12244	51010	DEPT HEAD SALARY & WAGES	\$ 9,962	\$ 8,468	\$ 10,161	\$ 10,161	\$ 10,161	\$ 10,161	\$ 10,161	\$ 10,465
118	12244	52230	OFFICE SUPPLIES	\$ 770	\$ 88	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
119											
120	TOTAL	WEIGHTS & MEASURES		\$ 10,732	\$ 8,556	\$ 10,361	\$ 10,361	\$ 10,361	\$ 10,361	\$ 10,361	\$ 10,665
121											
122	13999	REGIONAL SCHOOL DISTRICTS									
123	13999	56500	9500-MONT VOC TEC SCH ASSESS	\$ 1,134,654	\$ 1,107,341	\$ 1,107,341	\$ 1,107,341	\$ 1,129,488	\$ 1,129,488	\$ 1,129,488	\$ 1,129,488
124											
125	TOTAL	REGIONAL SCHOOL DISTRI		\$ 1,134,654	\$ 1,107,341	\$ 1,107,341	\$ 1,107,341	\$ 1,129,488	\$ 1,129,488	\$ 1,129,488	\$ 1,129,488
126											
127	11135	CITY AUDITOR									
128	11135	51010	DEPT HEAD SALARY & WAGES	\$ 89,884	\$ 73,859	\$ 91,620	\$ 91,620	\$ 96,201	\$ 96,201	\$ 96,201	\$ 94,187
129	11135	51011	ASSISTANT SALARY & WAGES	\$ 52,032	\$ 42,751	\$ 53,037	\$ 53,037	\$ 59,402	\$ 59,402	\$ 59,402	\$ 54,517
130	11135	51460	LONGEVITY	\$ 360	\$ -	\$ 420	\$ 420	\$ 480	\$ 480	\$ 480	\$ 480
131	11135	52030	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
132	11135	52050	MINOR EQUIPMENT	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
133	11135	52151	TELECOMMUNICATIONS	\$ 540	\$ 540	\$ 540	\$ 540	\$ 540	\$ 540	\$ 540	\$ 540
134	11135	52170	PROFESSIONAL DEV & TRAVEL	\$ 993	\$ 1,046	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,000
135	11135	52190	PROFESSIONAL SERVICES	\$ 62,227	\$ 66,237	\$ 68,250	\$ 68,250	\$ 70,850	\$ 70,850	\$ 70,850	\$ 70,850
136	11135	52230	OFFICE SUPPLIES	\$ 44	\$ 387	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 110
137											
138	TOTAL	CITY AUDITOR		\$ 206,081	\$ 184,819	\$ 218,167	\$ 218,167	\$ 231,773	\$ 231,773	\$ 231,773	\$ 222,685
139											
140	19910	CONTRIBUTORY RETIREMENT									
141	19910	51011	BOARD ADMINISTR SAL & WAGES	\$ 71,164	\$ 60,197	\$ 74,529	\$ 74,529	\$ 78,255	\$ 78,255	\$ 78,255	\$ 78,255
142	19910	51014	BOARD & COMM SAL & WAGES	\$ 17,800	\$ 14,834	\$ 17,800	\$ 17,800	\$ 17,800	\$ 17,800	\$ 17,800	\$ 17,800
143	19910	51023	TEMP SALARY & WAGES	\$ 1,680	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
144	19910	51460	LONGEVITY	\$ 270	\$ -	\$ 300	\$ 300	\$ 330	\$ 330	\$ 330	\$ 330
145	19910	57070	CONTRIB RETIRE ASSESSMENT	\$ 5,163,798	\$ 5,518,958	\$ 5,518,958	\$ 5,518,958	\$ 5,918,166	\$ 5,918,166	\$ 5,918,166	\$ 5,918,166
146											
147	TOTAL	CONTRIBUTORY RETIREMEN		\$ 5,254,712	\$ 5,593,988	\$ 5,615,587	\$ 5,615,587	\$ 6,018,551	\$ 6,018,551	\$ 6,018,551	\$ 6,018,551
148											
149	11138	PURCHASING									
150	11138	51010	DEPT HEAD SALARY & WAGES	\$ 78,738	\$ 64,700	\$ 80,259	\$ 80,259	\$ 81,864	\$ 81,864	\$ 81,864	\$ 82,508
151	11138	51012	SENIOR ACCOUNT CLERK SAL & WAG	\$ 38,490	\$ 33,016	\$ 42,314	\$ 42,314	\$ 54,000	\$ 54,000	\$ 54,000	\$ 44,791
152	11138	51460	LONGEVITY	\$ 300	\$ -	\$ 330	\$ 330	\$ 360	\$ 360	\$ 360	\$ 360

FY2023		FY2024		FY2025		FY2025	
LINE #	ORG	OBJ	DESCRIPTION	ACTUALS	BUDGET	DEPT BUDGET	MAYOR BUDGET
				4/25/24			
153	11138	52150	COMMUNICATIONS	\$ 471	\$ 1,000	\$ 3,500	\$ 750
154	11138	52151	TELECOMMUNICATIONS	\$ 955	\$ 500	\$ 500	\$ 500
155	11138	52170	PROFESSIONAL DEV & TRAVEL	\$ 1,753	\$ 2,000	\$ 2,000	\$ 1,500
156	11138	52190	PROFESSIONAL SERVICES	\$ 300	\$ 500	\$ 500	\$ 500
157	11138	52230	OFFICE SUPPLIES	\$ 927	\$ 1,100	\$ 1,100	\$ 1,000
158							
159	TOTAL	PURCHASING		\$ 121,935	\$ 128,003	\$ 143,824	\$ 131,909
160							
161	12293		CIVIL ENFORCEMENT				
162	12293	51010	DEPT HEAD SALARY & WAGES	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
163	12293	52190	PROFESSIONAL SERVICES	\$ 1,278	\$ 4,500	\$ 4,500	\$ 4,500
164							
165	TOTAL	CIVIL ENFORCEMENT		\$ 3,777	\$ 7,000	\$ 7,000	\$ 7,000
166							
167	11141		ASSESSORS				
168	11141	51010	CHAIRMAN ASSESS SAL & WAGES	\$ 78,197	\$ 79,708	\$ 81,150	\$ 81,941
169	11141	51012	CLERK/ASST SAL & WAGES	\$ 37,198	\$ 38,204	\$ 39,300	\$ 40,462
170	11141	51014	BOARD & COMM SAL & WAGES	\$ 4,000	\$ 4,001	\$ 4,001	\$ 4,001
171	11141	52151	TELECOMMUNICATIONS	\$ -	\$ 1,000	\$ 1,000	\$ -
172	11141	52170	PROFESSIONAL DEV & TRAVEL	\$ 1,694	\$ 1,119	\$ 2,500	\$ 2,400
173	11141	52190	PROFESSIONAL SERVICES	\$ 868	\$ 261	\$ 2,000	\$ 2,000
174	11141	52230	OFFICE SUPPLIES	\$ 750	\$ 836	\$ 1,500	\$ 1,500
175	11141	55030	COMPUTER SOFTWARE	\$ -	\$ -	\$ 1,000	\$ -
176	11141	55040	VALUATION MAINTENANCE	\$ 13,861	\$ 16,165	\$ 17,800	\$ 17,800
177	11141	55050	VALUATION UPDATE	\$ 84,609	\$ 40,707	\$ 54,500	\$ 56,000
178							
179	TOTAL	ASSESSORS		\$ 221,176	\$ 200,813	\$ 212,751	\$ 205,104
180							
181	11145		CITY TREASURER				
182	11145	51010	DEPT HEAD SALARY & WAGES	\$ 89,884	\$ 91,620	\$ 110,000	\$ 94,187
183	11145	51011	ASSISTANT SALARY & WAGES	\$ 57,063	\$ 46,889	\$ 75,000	\$ 59,795
184	11145	51012	SENIOR ACCT CLERK SAL & WAGES	\$ 42,766	\$ 35,840	\$ 44,890	\$ 46,599
185	11145	51015	COMP PROG/OP SAL & WAGES	\$ -	\$ -	\$ -	\$ -
186	11145	51018	PARKING METER CLERK	\$ 6,679	\$ 3,196	\$ 15,092	\$ 15,417
187	11145	51030	OVERTIME	\$ -	\$ -	\$ 300	\$ 300
188	11145	51460	LONGEVITY	\$ 600	\$ -	\$ 680	\$ 660
189	11145	52030	REPAIRS & MAINTENANCE	\$ 275	\$ -	\$ 500	\$ 250
190	11145	52033	PARKING METER MAINTENANCE	\$ 14,305	\$ 408	\$ 25,000	\$ 15,000
191	11145	52050	MINOR EQUIPMENT	\$ -	\$ -	\$ 1,000	\$ 750

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025	
				ACTUALS	ACTUALS AS OF 4/25/24	BUDGET	DEPT BUDGET	MAYOR BUDGET	
231	16621	GREENWOOD MEMORIAL POOL							
232	16621	51013	P/T LIFE GUARDS SAL&WGS	\$ 37,905	\$ 34,080	\$ 55,000	\$ 57,000	\$ 50,000	
233	16621	51030	OVERTIME	\$ 2,908	\$ 574	\$ 1,000	\$ 1,000	\$ 1,000	
234	16621	52030	REPAIRS & MAINTENANCE	\$ 2,416	\$ 2,586	\$ 4,000	\$ 4,000	\$ 4,000	
235	16621	52050	MINOR EQUIPMENT	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 750	
236	16621	52110	ENERGY & UTILITIES	\$ 8,088	\$ 5,042	\$ 9,000	\$ 9,000	\$ 8,750	
237	16621	52151	TELECOMMUNICATIONS	\$ -	\$ -	\$ 500	\$ 500	\$ 100	
238	16621	52230	OFFICE SUPPLIES	\$ -	\$ -	\$ 200	\$ 200	\$ 100	
239	16621	52231	POOL SUPPLIES	\$ 13,162	\$ 14,537	\$ 15,000	\$ 17,500	\$ 17,250	
240	16621	55161	NEW POOL FILTRATION SYSTEM	\$ 32,000	\$ -	\$ -	\$ -	\$ -	
241									
242	TOTAL	GREENWOOD MEMORIAL POO		\$ 96,479	\$ 56,818	\$ 85,700	\$ 90,200	\$ 81,950	
243									
244	19914	EMPLOYEE BENEFITS							
245	19914	52200	111F CLAIMS REVIEW	\$ 36,170	\$ 43,653	\$ 42,800	\$ 43,656	\$ 43,656	
246	19914	57010	WORKER'S COMPENSATION	\$ 145,533	\$ 125,910	\$ 128,400	\$ 130,968	\$ 130,968	
247	19914	57011	WORKER'S COMPENSATION-SCHOOL	\$ 182,983	\$ 125,910	\$ 128,400	\$ 130,968	\$ 130,968	
248	19914	57021	UNEMPLOYMENT COMPENSATION	\$ 14,382	\$ 30,949	\$ 84,530	\$ 85,375	\$ 75,375	
249	19914	57022	UNEMPLOYMENT COMPENSATION-SCH	\$ 22,445	\$ 49,742	\$ 110,016	\$ 111,116	\$ 91,116	
250	19914	57040	MEDICARE	\$ 204,497	\$ 220,581	\$ 224,700	\$ 226,947	\$ 226,947	
251	19914	57041	MEDICARE-SCHOOL	\$ 356,951	\$ 231,800	\$ 315,650	\$ 318,807	\$ 318,807	
252	19914	57051	LIFE INSURANCE	\$ 54,273	\$ 44,937	\$ 35,700	\$ 36,057	\$ 36,057	
253	19914	57052	LIFE INSURANCE-SCHOOL	\$ 14,029	\$ 7,081	\$ 38,892	\$ 39,281	\$ 39,281	
254	19914	57060	HEALTH INSURANCE	\$ 3,508,652	\$ 1,785,796	\$ 3,694,566	\$ 3,859,517	\$ 3,859,517	
255	19914	57061	HEALTH INSURANCE-SCHOOL	\$ 5,043,710	\$ 4,409,734	\$ 4,994,801	\$ 5,705,444	\$ 5,705,444	
256	19914	57062	CHAP 41 MEDICAL ALLOWANCE	\$ 10,940	\$ 10,393	\$ 58,850	\$ 59,439	\$ 59,439	
257									
258	TOTAL	EMPLOYEE BENEFITS		\$ 9,594,564	\$ 7,086,486	\$ 9,857,305	\$ 10,747,575	\$ 10,717,575	
259									
260	15549	DISABILITIES COMMISSION							
261	15549	52170	PROFESSIONAL DEV & TRAVEL	\$ -	\$ -	\$ 250	\$ 250	\$ 250	
262	15549	52230	OFFICE SUPPLIES	\$ -	\$ -	\$ 250	\$ 250	\$ 250	
263									
264	TOTAL	DISABILITIES COMMISSIO		\$ -	\$ -	\$ 500	\$ 500	\$ 500	
265									
266	11155	INFORMATION TECHNOLOGY							
267	11155	51010	DEPT HEAD SALARY & WAGES	\$ 104,216	\$ 84,265	\$ 104,528	\$ 106,619	\$ 107,458	
268	11155	51013	P/T CLERK/ASST SAL & WAGES	\$ -	\$ -	\$ 3,160	\$ 3,876	\$ 3,800	
269	11155	51015	COMP PROG/OP SAL & WAGES	\$ 68,224	\$ 56,060	\$ 69,541	\$ 70,932	\$ 71,490	

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2024		FY2025	
				ACTUALS	ACTUALS AS OF 4/25/24	BUDGET	BUDGET	DEPT BUDGET	MAYOR BUDGET		
270	11155	51030	OVERTIME	\$ -	\$ 97	\$ 100	\$ -	\$ -	\$ -	\$ -	
271	11155	51460	LONGEVITY	\$ 840	\$ -	\$ 900	\$ -	\$ 900	\$ -	\$ -	
272	11155	52040	INFORMATION TECHNOLOGY	\$ 40,339	\$ 29,122	\$ 37,485	\$ -	\$ 37,485	\$ 81,850	\$ 37,485	
273	11155	52041	SOFTWARE/SERVICE/LISC RENEWALS	\$ 266,895	\$ 266,717	\$ 277,960	\$ -	\$ 277,960	\$ 306,058	\$ 277,960	
274	11155	52151	TELECOMMUNICATIONS	\$ 9,684	\$ 8,630	\$ 12,575	\$ -	\$ 12,575	\$ 13,494	\$ 13,494	
275	11155	52170	PROFESSIONAL DEV & TRAVEL	\$ 1,409	\$ 1,067	\$ 1,575	\$ -	\$ 1,575	\$ 2,800	\$ 1,575	
276	11155	52230	OFFICE SUPPLIES	\$ 981	\$ 36	\$ 750	\$ -	\$ 750	\$ 750	\$ 750	
277	11155	52231	PRINTER/COPIER SUPPLIES	\$ 7,393	\$ 4,718	\$ 10,420	\$ -	\$ 10,420	\$ 10,920	\$ 10,420	
278											
279			INFORMATION TECHNOLOGY	\$ 499,981	\$ 450,712	\$ 518,995	\$ -	\$ 518,995	\$ 598,200	\$ 525,392	
280											
281											
282	11165		LICENSE COMMISSION								
283	11165	51014									
284	11165	51030	LICENSE BD SALARY & WAGES	\$ 2,500	\$ 1,875	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	
285	11165	52150	OVERTIME	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	
286	11165	52190	COMMUNICATIONS	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	
287	11165	52230	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ 200	
288			OFFICE SUPPLIES	\$ -	\$ 18	\$ 200	\$ -	\$ 200	\$ 200	\$ 200	
289											
290			LICENSE COMMISSION	\$ 2,500	\$ 1,893	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	
291	15512		HEALTH								
292	15512	51010									
293	15512	51011	DEPT HEAD SALARY & WAGES	\$ 60,692	\$ 44,895	\$ 64,144	\$ -	\$ 64,144	\$ 67,352	\$ 65,942	
294	15512	51012	P/T AST SANI INSP SAL&WG	\$ 40,224	\$ 35,430	\$ 43,624	\$ -	\$ 43,624	\$ 45,805	\$ 44,846	
295	15512	51013	CLERK/ASST SAL & WAGES	\$ 35,802	\$ 31,384	\$ 38,204	\$ -	\$ 38,204	\$ 40,115	\$ 40,462	
296	15512	51014	PREVENT COORD SALARY & WAGES	\$ 52,411	\$ 43,066	\$ 53,423	\$ -	\$ 53,423	\$ 56,094	\$ 54,920	
297	15512	51018	BOARD & COMM SAL & WAGES	\$ 4,000	\$ 3,000	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	
298	15512	51030	HEALTH FOOD/HOUS INSP SAL&W	\$ 3,846	\$ 20,596	\$ 51,000	\$ -	\$ 51,000	\$ 53,550	\$ 52,530	
299	15512	51090	OVERTIME	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	
300	15512	51460	CLOTH/UNIFORM ALLOWANCE	\$ 350	\$ 500	\$ 700	\$ -	\$ 700	\$ 700	\$ 700	
301	15512	51551	LONGEVITY	\$ 210	\$ -	\$ 240	\$ -	\$ 240	\$ 240	\$ 180	
302	15512	52030	TERMINATION LEAVE	\$ -	\$ 766	\$ 766	\$ -	\$ 766	\$ -	\$ -	
303	15512	52040	REPAIRS & MAINTENANCE	\$ 240	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 485	
304	15512	52050	INFORMATION TECHNOLOGY	\$ 8	\$ 3	\$ 600	\$ -	\$ 600	\$ 600	\$ 582	
305	15512	52150	MINOR EQUIPMENT	\$ -	\$ 160	\$ 500	\$ -	\$ 500	\$ 500	\$ 485	
306	15512	52151	COMMUNICATIONS	\$ -	\$ -	\$ 300	\$ -	\$ 300	\$ 300	\$ 291	
307	15512	52170	TELECOMMUNICATIONS	\$ 2,220	\$ 691	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 2,910	
308	15512	52190	PROFESSIONAL DEV & TRAVEL	\$ 2,737	\$ 4,439	\$ 2,500	\$ -	\$ 2,500	\$ 5,000	\$ 2,425	
			PROFESSIONAL SERVICES	\$ 4,591	\$ 18,226	\$ 14,900	\$ -	\$ 14,900	\$ 20,000	\$ 14,453	

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025		FY2025	
				ACTUALS	BUDGET	BUDGET	DEPT BUDGET	MAYOR BUDGET	MAYOR BUDGET		
				ACTUALS AS OF 4/25/24							
348	11176	ZONING BOARD OF APPEALS									
349	11176	51014	BOARD & COMM SAL & WAGES	\$ 2,338	\$ 2,900	\$ 1,613	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900
350	11176	52150	COMMUNICATIONS	\$ 5,411	\$ 3,000	\$ 3,967	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
351	11176	52170	PROFESSIONAL DEV & TRAVEL	\$ 100	\$ 200	\$ 190	\$ 200	\$ 200	\$ 200	\$ 200	\$ 100
352	11176	52230	OFFICE SUPPLIES	\$ 53	\$ 300	\$ 109	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
353											
354	TOTAL	ZONING BOARD OF APPEAL		\$ 7,901	\$ 24,396	\$ 5,878	\$ 24,396	\$ 24,396	\$ 24,396	\$ 24,396	\$ 6,300
355											
356	11192	PUBLIC BUILDING MAINTENANCE									
357	11192	51016	CUSTODIAN SALARY & WAGES	\$ 80,019	\$ 94,380	\$ 75,045	\$ 94,380	\$ 94,380	\$ 152,000	\$ 152,000	\$ 98,586
358	11192	51030	OVERTIME	\$ 4,960	\$ 4,000	\$ 3,016	\$ 4,000	\$ 4,000	\$ 8,000	\$ 8,000	\$ 4,000
359	11192	51031	ON-CALL/STANDBY	\$ 300	\$ 500	\$ 200	\$ 500	\$ 500	\$ 2,000	\$ 2,000	\$ 1,000
360	11192	51090	CLOTH/UNIFORM ALLOWANCE	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 1,000
361	11192	51100	SHIFT DIFFERENTIAL	\$ 315	\$ 1,000	\$ 449	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,000
362	11192	51551	TERMINATION LEAVE	\$ 1,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
363	11192	52030	REPAIRS & MAINTENANCE	\$ 40,321	\$ 25,000	\$ 25,979	\$ 25,000	\$ 25,000	\$ 60,000	\$ 60,000	\$ 25,000
364	11192	52032	TRAFFIC LIGHTS MAINTENANCE	\$ 57,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
365	11192	52050	MINOR EQUIPMENT	\$ 1,132	\$ 3,450	\$ 3,065	\$ 3,450	\$ 3,450	\$ 37,000	\$ 37,000	\$ 3,450
366	11192	52110	ENERGY & UTILITIES	\$ 41,432	\$ 35,000	\$ 35,200	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 33,552
367	11192	52151	TELECOMMUNICATIONS	\$ 755	\$ 1,500	\$ 772	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	\$ 800
368											
369	TOTAL	PUBLIC BUILDING MAINT		\$ 229,531	\$ 165,830	\$ 144,726	\$ 165,830	\$ 165,830	\$ 299,500	\$ 299,500	\$ 168,387
370											
371	12241	BUILDING DEPT									
372	12241	51010	DEPT HEAD SALARY & WAGES	\$ 65,018	\$ 85,336	\$ 68,661	\$ 85,336	\$ 85,336	\$ 110,000	\$ 110,000	\$ 87,559
373	12241	51011	LOCAL BLDG INSP SAL & WGS	\$ 104,094	\$ 79,624	\$ 56,789	\$ 79,624	\$ 79,624	\$ 150,000	\$ 150,000	\$ 135,182
374	12241	51012	CLERK/ASST SAL & WAGES	\$ 18,584	\$ 42,198	\$ 20,606	\$ 42,198	\$ 42,198	\$ 51,948	\$ 51,948	\$ 42,886
375	12241	51013	P/T CLERK/ASST SAL & WGS	\$ 35,765	\$ 38,278	\$ 31,009	\$ 38,278	\$ 38,278	\$ 42,328	\$ 42,328	\$ 40,462
376	12241	51018	PLUMBING & GAS INSP SAL & WAGE	\$ 34,864	\$ 35,604	\$ 23,870	\$ 35,604	\$ 35,604	\$ 38,918	\$ 38,918	\$ 36,528
377	12241	51019	WIRE INSPECTOR SAL & WAGES	\$ 64,496	\$ 65,616	\$ 53,003	\$ 65,616	\$ 65,616	\$ 72,000	\$ 72,000	\$ 67,591
378	12241	51023	ALTERNATE INSPECTOR SALARY	\$ 9,429	\$ 19,991	\$ 16,346	\$ 19,991	\$ 19,991	\$ 19,982	\$ 19,982	\$ 18,264
379	12241	51030	OVERTIME	\$ 561	\$ 1,800	\$ 1,976	\$ 1,800	\$ 1,800	\$ 8,658	\$ 8,658	\$ 1,800
380	12241	51090	CLOTH/UNIFORM ALLOWANCE	\$ 1,788	\$ 2,050	\$ 1,525	\$ 2,050	\$ 2,050	\$ 3,450	\$ 3,450	\$ 2,050
381	12241	51460	LONGEVITY	\$ 870	\$ 1,110	\$ -	\$ 1,110	\$ 1,110	\$ 1,110	\$ 1,110	\$ 750
382	12241	51551	TERMINATION LEAVE	\$ 18,726	\$ 1,596	\$ 1,596	\$ 1,596	\$ 1,596	\$ -	\$ -	\$ -
383	12241	52020	ABANDONED BUILDING MAINT	\$ 294	\$ 1,100	\$ 209	\$ 1,100	\$ 1,100	\$ 4,000	\$ 4,000	\$ 1,100
384	12241	52030	REPAIRS & MAINTENANCE	\$ 587	\$ 14,875	\$ 1,261	\$ 14,875	\$ 14,875	\$ 3,000	\$ 3,000	\$ 2,875
385	12241	52031	REPAIRS TO POLES & LIGHTS	\$ -	\$ 10,350	\$ 63	\$ 10,350	\$ 10,350	\$ 25,000	\$ 25,000	\$ 10,350
386	12241	52050	MINOR EQUIPMENT	\$ -	\$ 28,853	\$ 1,186	\$ 28,853	\$ 28,853	\$ 6,000	\$ 6,000	\$ 3,553

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025		FY2025	
				ACTUALS	BUDGET	BUDGET	DEPT BUDGET	MAYOR BUDGET	MAYOR BUDGET		
				4/25/24							
387	12241	52110	ENERGY & UTILITIES	\$ 12,805	\$ 8,543	\$ 8,500	\$ 10,500	\$ 8,500	\$ 10,500	\$ 8,500	\$ 8,500
388	12241	52151	TELECOMMUNICATIONS	\$ 2,636	\$ 2,342	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,000	\$ 3,000
389	12241	52170	PROFESSIONAL DEV & TRAVEL	\$ 4,740	\$ 3,311	\$ 4,000	\$ 8,000	\$ 4,000	\$ 8,000	\$ 4,000	\$ 4,000
390	12241	52190	PROFESSIONAL SERVICES	\$ 13,585	\$ 2,057	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -
391	12241	52230	OFFICE SUPPLIES	\$ 2,040	\$ 1,125	\$ 2,000	\$ 3,000	\$ 2,000	\$ 3,000	\$ 1,800	\$ 1,800
392	12241	52240	VEHICLE SUPPLIES	\$ 1,279	\$ 2,336	\$ 3,000	\$ 5,000	\$ 3,000	\$ 5,000	\$ 2,810	\$ 2,810
393	12241	52280	COPIER EXPENSES	\$ -	\$ -	\$ 500	\$ 1,000	\$ 500	\$ 1,000	\$ 500	\$ 500
394	12241	55120	NEW VEHICLE EXPENSE	\$ -	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
395											
396	TOTAL	BUILDING DEPT		\$ 392,161	\$ 297,855	\$ 454,881	\$ 627,394	\$ 454,881	\$ 627,394	\$ 471,559	\$ 471,559
397											
398	11194		CABLE DEPT								
399	11194	51010	DEPT HEAD SALARY & WAGES	\$ 69,351	\$ 56,916	\$ 70,603	\$ 80,000	\$ 70,603	\$ 80,000	\$ 72,581	\$ 72,581
400	11194	51011	ASSISTANT SALARY & WAGES	\$ 57,069	\$ 41,260	\$ 58,099	\$ 66,000	\$ 58,099	\$ 66,000	\$ 59,727	\$ 59,727
401	11194	51013	PART TIME PRODUCTION ASST	\$ 13,398	\$ 10,894	\$ 16,449	\$ 41,600	\$ 16,449	\$ 41,600	\$ 17,225	\$ 17,225
402	11194	51460	LONGEVITY	\$ 690	\$ -	\$ 870	\$ 720	\$ 870	\$ 720	\$ 930	\$ 930
403	11194	51551	TERMINATION LEAVE	\$ -	\$ 5,764	\$ 5,764	\$ -	\$ 5,764	\$ -	\$ -	\$ -
404	11194	52030	REPAIRS & MAINTENANCE	\$ 154	\$ -	\$ 500	\$ 1,000	\$ 500	\$ 1,000	\$ 500	\$ 500
405	11194	52040	INFORMATION TECHNOLOGY	\$ 2,700	\$ -	\$ 3,500	\$ 6,000	\$ 3,500	\$ 6,000	\$ 6,000	\$ 6,000
406	11194	52050	MINOR EQUIPMENT	\$ 637	\$ 108	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
407	11194	52151	TELECOMMUNICATIONS	\$ 1,391	\$ 2,217	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
408	11194	52170	PROFESSIONAL DEV & TRAVEL	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
409	11194	52190	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
410	11194	52230	OFFICE SUPPLIES	\$ 680	\$ 177	\$ 500	\$ 750	\$ 500	\$ 750	\$ 500	\$ 500
411	11194	52380	INDIRECT COSTS REIMBURSE	\$ -	\$ -	\$ 22,000	\$ 33,000	\$ 22,000	\$ 33,000	\$ 25,000	\$ 25,000
412	11194	55123	NEW EQUIPMENT	\$ 17,953	\$ 2,934	\$ 20,000	\$ 40,000	\$ 20,000	\$ 40,000	\$ 14,000	\$ 14,000
413											
414	TOTAL	CABLE DEPT		\$ 164,024	\$ 120,269	\$ 202,984	\$ 273,770	\$ 202,984	\$ 273,770	\$ 201,163	\$ 201,163
415											
416											
417	12210		POLICE								
418	12210	51010	DEPT HEAD SALARY & WAGES	\$ 114,016	\$ 90,684	\$ 112,492	\$ 115,644	\$ 112,492	\$ 115,644	\$ 115,644	\$ 115,644
419	12210	51012	SENIOR CLERKS SAL & WGS	\$ 125,145	\$ 99,230	\$ 131,995	\$ 146,493	\$ 131,995	\$ 146,493	\$ 146,493	\$ 146,493
420	12210	51013	POLICE OFFICERS SAL & WGS	\$ 1,347,255	\$ 1,110,104	\$ 1,492,100	\$ 1,822,010	\$ 1,492,100	\$ 1,822,010	\$ 1,515,235	\$ 1,515,235
421	12210	51014	POLICE SERGEANTS SAL&WGS	\$ 443,965	\$ 344,975	\$ 419,918	\$ 460,279	\$ 419,918	\$ 460,279	\$ 460,279	\$ 460,279
422	12210	51015	PUB SAFETY COMM DIR SAL & WAGE	\$ 79,648	\$ 65,263	\$ 80,958	\$ -	\$ 80,958	\$ -	\$ -	\$ -
423	12210	51016	CUSTODIAN SALARY & WAGES	\$ 53,626	\$ 44,071	\$ 54,662	\$ 57,662	\$ 54,662	\$ 57,662	\$ 57,662	\$ 57,662
424	12210	51017	POL LIEUTENANTS SAL & WGS	\$ 177,733	\$ 173,715	\$ 199,641	\$ 206,854	\$ 199,641	\$ 206,854	\$ 206,854	\$ 206,854
425	12210	51018	POL DV ADVOCATE SAL & WGS	\$ -	\$ 12,233	\$ 15,329	\$ 21,849	\$ 15,329	\$ 21,849	\$ 21,849	\$ 21,849

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025		FY2025	
				ACTUALS	BUDGET	ACTUALS AS OF 4/25/24	BUDGET	DEPT BUDGET	MAYOR BUDGET		
465	12240	51100	SHIFT DIFFERENTIAL	\$ 33,574	\$ 26,331	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000
466	12240	51200	PHYSICAL FITNESS	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
467	12240	51551	TERMINATION LEAVE	\$ 1,263	\$ 234	\$ 234	\$ 234	\$ -	\$ -	\$ -	\$ -
468	12240	52170	PROFESSIONAL DEV & TRAVEL	\$ 6,890	\$ 2,507	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 16,490
469											
470	TOTAL	DISPATCHERS		\$ 705,850	\$ 537,442	\$ 796,613	\$ 796,613	\$ 875,300	\$ 875,300	\$ 864,791	\$ 864,791
471											
472	12290		ANIMAL CONTROL OFFICER								
473	12290	51010	SENIOR ANIMAL OFFICER SAL & WA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
474	12290	51011	ANIMAL CONT OFF SAL & WAGES	\$ 90,063	\$ 95,867	\$ 124,264	\$ 124,264	\$ 136,150	\$ 136,150	\$ 158,797	\$ 158,797
475	12290	51030	OVERTIME	\$ 4,655	\$ 10,332	\$ 13,572	\$ 13,572	\$ 5,000	\$ 5,000	\$ 2,000	\$ 2,000
476	12290	51031	ON-CALL/STANDBY	\$ 18,636	\$ 16,447	\$ 20,060	\$ 20,060	\$ 20,060	\$ 20,060	\$ 20,060	\$ 20,060
477	12290	51090	CLOTH/UNIFORM ALLOWANCE	\$ 1,750	\$ 1,913	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950
478	12290	51551	TERMINATION LEAVE	\$ 344	\$ 349	\$ 349	\$ 349	\$ -	\$ -	\$ -	\$ -
479	12290	52030	REPAIRS & MAINTENANCE	\$ 220	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 3,880	\$ 3,880
480	12290	52151	TELECOMMUNICATIONS	\$ 1,967	\$ 1,600	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,910	\$ 2,910
481	12290	52170	PROFESSIONAL DEV & TRAVEL	\$ 799	\$ 600	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,425	\$ 2,425
482	12290	52240	VEHICLE SUPPLIES	\$ 660	\$ 194	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,522	\$ 2,522
483	12290	55090	NEW VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
484											
485	TOTAL	ANIMAL CONTROL OFFICER		\$ 119,093	\$ 127,301	\$ 172,295	\$ 172,295	\$ 175,260	\$ 175,260	\$ 194,544	\$ 194,544
486											
487	12291		EMERGENCY MANAGEMENT								
488	12291	51010	DEPT HEAD SALARY & WAGES	\$ 9,781	\$ 8,314	\$ 9,819	\$ 9,819	\$ 10,015	\$ 10,015	\$ 10,276	\$ 10,276
489	12291	52040	INFORMATION TECHNOLOGY	\$ 514	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,455	\$ 1,455
490	12291	52050	MINOR EQUIPMENT	\$ 1,112	\$ 64	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,455	\$ 1,455
491	12291	52230	OFFICE SUPPLIES	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 485	\$ 485
492	12291	52996	EMERGENCY FUND	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 485	\$ 485
493											
494	TOTAL	EMERGENCY MANAGEMENT		\$ 11,907	\$ 8,378	\$ 13,819	\$ 13,819	\$ 14,015	\$ 14,015	\$ 14,156	\$ 14,156
495											
496	12292		ANIMAL SHELTER								
497	12292	51012	ADM COORD SAL & WAGES	\$ 12,940	\$ 31,031	\$ 36,564	\$ 36,564	\$ 41,676	\$ 41,676	\$ 41,676	\$ 41,676
498	12292	51023	ALT ANIMAL CONT OFF SAL&W	\$ 34,672	\$ 23,631	\$ 39,876	\$ 39,876	\$ 34,418	\$ 34,418	\$ 34,418	\$ 34,418
499	12292	51030	OVERTIME	\$ 22	\$ 37	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
500	12292	52030	REPAIRS & MAINTENANCE	\$ 5,504	\$ 3,953	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,074	\$ 4,074
501	12292	52040	INFORMATION TECHNOLOGY	\$ 2,466	\$ 1,702	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,261	\$ 1,261
502	12292	52050	MINOR EQUIPMENT	\$ 366	\$ 2,152	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,134	\$ 2,134
503	12292	52110	ENERGY & UTILITIES	\$ 10,487	\$ 7,407	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 8,730	\$ 8,730

		FY2023		FY2024		FY2025		FY2025	
		ACTUALS AS OF		BUDGET		DEPT BUDGET		MAYOR BUDGET	
		4/25/24							
LINE #	ORG	OBJ	DESCRIPTION	ACTUALS	BUDGET	BUDGET	DEPT BUDGET	DEPT BUDGET	MAYOR BUDGET
504	12292	52190	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,164
505	12292	52230	OFFICE SUPPLIES	\$ 606	\$ 350	\$ 750	\$ 750	\$ 750	\$ 728
506	12292	52240	VEHICLE SUPPLIES	\$ 470	\$ 35	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,455
507	12292	52997	ANIMAL CARE & DISPOSAL	\$ 9,906	\$ 22,276	\$ 33,000	\$ 33,000	\$ 33,000	\$ 32,010
508									
509	TOTAL	ANIMAL SHELTER		\$ 77,438	\$ 92,574	\$ 131,090	\$ 131,090	\$ 130,243	\$ 128,649
510									
511	12220		FIRE						
512	12220	51010	DEPT HEAD SALARY & WAGES	\$ 106,451	\$ 86,995	\$ 107,915	\$ 107,915	\$ 107,708	\$ 110,939
513	12220	51011	CAPTAINS SALARY & WAGES	\$ 94,173	\$ 73,086	\$ 92,167	\$ 92,167	\$ 93,396	\$ 92,892
514	12220	51012	SENIOR CLERK SAL & WAGES	\$ 52,803	\$ 44,353	\$ 53,757	\$ 53,757	\$ 62,607	\$ 59,355
515	12220	51013	PRIVATES SALARY & WAGES	\$ 1,200,368	\$ 1,014,105	\$ 1,401,083	\$ 1,401,083	\$ 1,445,537	\$ 1,412,235
516	12220	51014	EMS COORD/TRAIN OFFICER SAL	\$ -	\$ -	\$ -	\$ -	\$ 45,515	\$ -
517	12220	51015	GROUP PVT FLOATER SAL&WG	\$ -	\$ -	\$ -	\$ -	\$ 58,378	\$ -
518	12220	51016	LIEUTENANTS SALARY&WAGES	\$ 481,446	\$ 377,097	\$ 546,175	\$ 546,175	\$ 474,145	\$ 499,479
519	12220	51020	(4) CAPTAINS, (8) PVTs AND (4) LIEUTENANTS SAL&WGS	\$ -	\$ -	\$ -	\$ -	\$ 1,199,812	\$ -
520	12220	51021	DEPUTY FIRE CHIEF SAL & WAGES	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
521	12220	51030	OVERTIME	\$ 783,473	\$ 407,656	\$ 327,049	\$ 327,049	\$ 400,000	\$ 200,000
522	12220	51050	HOLIDAY PAY	\$ 211,601	\$ 108,397	\$ 214,121	\$ 214,121	\$ 246,091	\$ 210,484
523	12220	51090	CLOTH/UNIFORM ALLOWANCE	\$ 37,045	\$ 35,920	\$ 39,375	\$ 39,375	\$ 40,420	\$ 38,250
524	12220	51101	COLLEGE CREDITS	\$ 26,000	\$ 30,000	\$ 34,000	\$ 34,000	\$ 36,000	\$ 32,000
525	12220	51102	COLLATERAL JOBS	\$ 57,588	\$ 48,328	\$ 55,000	\$ 55,000	\$ 70,000	\$ 55,000
526	12220	51103	EDUCATIONAL INCENTIVE	\$ 9,123	\$ 2,247	\$ 10,000	\$ 10,000	\$ 15,000	\$ 10,000
527	12220	51105	SICK LEAVE INCENTIVE	\$ 1,049	\$ 463	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
528	12220	51200	PHYSICAL FITNESS	\$ 10,800	\$ 6,600	\$ 12,800	\$ 12,800	\$ 15,600	\$ 12,800
529	12220	51415	STIPEND SAL EXP	\$ 14,050	\$ 20,850	\$ 15,000	\$ 15,000	\$ 26,000	\$ 26,000
530	12220	51460	LONGEVITY	\$ 1,050	\$ -	\$ 1,250	\$ 1,250	\$ 1,280	\$ 1,080
531	12220	51551	TERMINATION LEAVE	\$ 3,511	\$ 2,270	\$ 3,500	\$ 3,500	\$ 284,940	\$ -
532	12220	52030	REPAIRS & MAINTENANCE	\$ 118,355	\$ 69,701	\$ 85,000	\$ 85,000	\$ 90,000	\$ 85,000
533	12220	52040	INFORMATION TECHNOLOGY	\$ 4,134	\$ 4,949	\$ 10,000	\$ 10,000	\$ 10,000	\$ 9,700
534	12220	52050	MINOR EQUIPMENT	\$ 4,332	\$ 11,999	\$ 15,000	\$ 15,000	\$ 15,000	\$ 14,000
535	12220	52110	ENERGY & UTILITIES	\$ 33,155	\$ 24,595	\$ 32,000	\$ 32,000	\$ 35,000	\$ 31,000
536	12220	52150	COMMUNICATIONS	\$ 62	\$ 67	\$ 500	\$ 500	\$ 500	\$ 500
537	12220	52151	TELECOMMUNICATIONS	\$ 3,852	\$ 2,908	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
538	12220	52170	PROFESSIONAL DEV & TRAVEL	\$ 9,843	\$ 6,601	\$ 10,000	\$ 10,000	\$ 12,000	\$ 10,000
539	12220	52190	PROFESSIONAL SERVICES	\$ 1,375	\$ 1,563	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
540	12220	52230	OFFICE SUPPLIES	\$ 1,906	\$ 4,305	\$ 6,000	\$ 6,000	\$ 6,000	\$ 5,800
541	12220	52238	FIRE PREVENT/TRAINING SUPPLIES	\$ 1,387	\$ 1,218	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,000

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025		FY2025	
				ACTUALS	ACTUALS AS OF 4/25/24	BUDGET	BUDGET	DEPT BUDGET	MAYOR BUDGET		
581	14410	52170	PROFESSIONAL DEV & TRAVEL	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ 600	\$ -	\$ 510
582	14410	52190	PROFESSIONAL SERVICES	\$ 3,524	\$ 16,000	\$ 18,000	\$ 18,000	\$ -	\$ 100,000	\$ -	\$ 18,000
583	14410	52230	OFFICE SUPPLIES	\$ 152	\$ 13	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,125
584	14410	52240	VEHICLE SUPPLIES	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500
585	14410	58000	CAPITAL IMPROVEMENT PLAN	\$ 369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
586	14410	58100	EPA NPDES	\$ -	\$ 24,791	\$ 40,000	\$ -	\$ -	\$ 215,000	\$ -	\$ 40,000
587				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
588	TOTAL	ENGINEERING		\$ 105,797	\$ 123,346	\$ 175,416	\$ -	\$ -	\$ 434,500	\$ -	\$ 176,016
589											
590	14421		PUBLIC WORKS								
591	14421	51010	DEPT HEAD SALARY & WAGES	\$ 53,508	\$ 43,969	\$ 54,647	\$ -	\$ -	\$ 55,740	\$ -	\$ 56,071
592	14421	51012	CLERK/ASST SAL & WAGES	\$ 25,629	\$ 21,524	\$ 26,142	\$ -	\$ -	\$ 26,665	\$ -	\$ 29,052
593	14421	51013	MAINTENANCE CREW SAL & WAGES	\$ 1,061,978	\$ 872,816	\$ 1,129,382	\$ -	\$ -	\$ 1,238,696	\$ -	\$ 1,214,831
594	14421	51014	BOARD & COMM SAL & WAGES	\$ 2,500	\$ 1,876	\$ 3,100	\$ -	\$ -	\$ 3,100	\$ -	\$ 3,100
595	14421	51030	OVERTIME	\$ 96,050	\$ 76,699	\$ 80,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
596	14421	51031	WEEK-END STANDBY	\$ 23,581	\$ 17,781	\$ 20,000	\$ -	\$ -	\$ 22,950	\$ -	\$ 20,000
597	14421	51090	CLOTH/UNIFORM ALLOWANCE	\$ 17,790	\$ 18,470	\$ 21,520	\$ -	\$ -	\$ 21,270	\$ -	\$ 21,580
598	14421	51100	SHIFT DIFFERENTIAL	\$ 857	\$ 202	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
599	14421	51102	WORKING OUT OF GRADE	\$ 17,809	\$ 29,731	\$ 26,000	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000
600	14421	51105	SICK LEAVE INCENTIVE	\$ 3,370	\$ 896	\$ 3,500	\$ -	\$ -	\$ 3,500	\$ -	\$ 3,500
601	14421	51460	LONGEVITY	\$ 660	\$ -	\$ 690	\$ -	\$ -	\$ 720	\$ -	\$ 720
602	14421	51551	TERMINATION LEAVE	\$ 1,379	\$ 43,034	\$ 43,034	\$ -	\$ -	\$ -	\$ -	\$ -
603	14421	52030	REPAIRS & MAINTENANCE	\$ 196,590	\$ 208,260	\$ 200,000	\$ -	\$ -	\$ 220,000	\$ -	\$ 200,000
604	14421	52032	TRAFFIC MAINTENANCE	\$ 30,274	\$ 23,367	\$ 40,000	\$ -	\$ -	\$ 45,000	\$ -	\$ 40,000
605	14421	52033	PARKING METER MAINTENANCE	\$ 11,664	\$ 5,632	\$ 20,000	\$ -	\$ -	\$ 25,000	\$ -	\$ 20,000
606	14421	52034	CRUSHER MAINTENANCE	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
607	14421	52035	CEMETERY MAINTENANCE	\$ -	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ 250,000	\$ -	\$ 9,000
608	14421	52038	UNACCEPTED ROAD MAINTENAN	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
609	14421	52040	INFORMATION TECHNOLOGY	\$ 460	\$ 950	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
610	14421	52050	MINOR EQUIPMENT	\$ 5,654	\$ (4,284)	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
611	14421	52070	EQUIPMENT RENTAL	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
612	14421	52110	ENERGY & UTILITIES	\$ 33,561	\$ 31,847	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000
613	14421	52120	STREET LIGHTING	\$ 157,270	\$ 78,088	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
614	14421	52150	COMMUNICATIONS	\$ 1,173	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000
615	14421	52151	TELECOMMUNICATIONS	\$ 6,570	\$ 8,210	\$ 9,000	\$ -	\$ -	\$ 9,000	\$ -	\$ 9,000
616	14421	52170	PROFESSIONAL DEV & TRAVEL	\$ 2,322	\$ 1,271	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
617	14421	52190	PROFESSIONAL SERVICES	\$ 14,201	\$ 8,270	\$ 27,500	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
618	14421	52191	OUTSIDE TREE WORK	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
619	14421	52210	SNOW & ICE	\$ 1,002,419	\$ 617,100	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025		FY2025	
				ACTUALS	ACTUALS AS OF 4/25/24	BUDGET	BUDGET	DEPT BUDGET	MAYOR BUDGET		
620	14421	52230	OFFICE SUPPLIES	\$ 569	\$ 416	\$ 4,500	\$ 4,500	\$	\$	\$ 4,500	\$ 4,500
621	14421	52243	VEHICLE FUEL	\$ 274,822	\$ 210,053	\$ 250,000	\$ 250,000	\$	\$	\$ 250,000	\$ 250,000
622	14421	52700	ROAD MAINTENANCE	\$ 62,292	\$ 15,279	\$ 120,000	\$ 150,000	\$	\$	\$ 150,000	\$ 120,000
623	14421	55123	NEW EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$	\$	\$ 1,000,000	\$ -
624	14421	55163	BUILDING REHAB	\$ -	\$ 1,024	\$ 10,000	\$ 2,000,000	\$	\$	\$ 2,000,000	\$ 10,000
625	14421	58602	ROAD RESURFACING EXPENSES	\$ 246,527	\$ 97,664	\$ 407,956	\$ 5,000,000	\$	\$	\$ 5,000,000	\$ -
626											
627	TOTAL	PUBLIC WORKS		\$ 3,351,483	\$ 2,439,144	\$ 3,006,472	\$ 10,863,642	\$	\$	\$ 2,548,855	\$
628											
629	16620	PARKS & PLAYGROUNDS									
630	16620	52112	HOLIDAY LIGHT & DECORAT	\$ 15,000	\$ 15,000	\$ 17,500	\$ 16,345	\$	\$	\$ 16,345	\$ 16,345
631	16620	55057	CELEBRATIONS&SPEC EVENTS	\$ -	\$ -	\$ 1,000	\$ 1,000	\$	\$	\$ 1,000	\$ 1,000
632	16620	58150	PLAYGROUND IMPROVEMENTS	\$ 4,346	\$ 1,558	\$ 20,000	\$ 300,000	\$	\$	\$ 300,000	\$ 20,000
633											
634	TOTAL	PARKS & PLAYGROUNDS		\$ 19,346	\$ 16,558	\$ 38,500	\$ 317,345	\$	\$	\$ 37,345	\$
635											
636	15541	SENIOR CENTER									
637	15541	51010	DEPT HEAD SALARY & WAGES	\$ 61,571	\$ 50,594	\$ 62,761	\$ 85,000	\$	\$	\$ 85,000	\$ 64,520
638	15541	51012	CLERKS/DISPATCHER SAL&WAG	\$ 35,802	\$ 34,128	\$ 38,058	\$ 50,000	\$	\$	\$ 50,000	\$ 40,462
639	15541	51016	CUSTODIAN SALARY & WAGES	\$ 35,731	\$ 38,244	\$ 54,662	\$ 55,755	\$	\$	\$ 55,755	\$ 50,986
640	15541	51025	OUTREACH PROGRAM SALARY & WAGE	\$ -	\$ 8,266	\$ 6,000	\$ 50,000	\$	\$	\$ 50,000	\$ 9,000
641	15541	51030	OVERTIME	\$ 324	\$ 207	\$ 500	\$ 1,000	\$	\$	\$ 1,000	\$ 500
642	15541	51031	ON-CALL/STANDBY	\$ -	\$ -	\$ 500	\$ 500	\$	\$	\$ 500	\$ 500
643	15541	51090	CLOTH/UNIFORM ALLOWANCE	\$ 500	\$ 500	\$ 500	\$ 500	\$	\$	\$ 500	\$ 500
644	15541	51328	COA MEAL SITE MGR	\$ 7,718	\$ 9,874	\$ 9,928	\$ 10,250	\$	\$	\$ 10,250	\$ 10,226
645	15541	51551	TERMINATION LEAVE	\$ 7,551	\$ -	\$ -	\$ -	\$	\$	\$ -	\$ -
646	15541	52030	REPAIRS & MAINTENANCE	\$ 14,337	\$ 21,029	\$ 13,500	\$ 20,000	\$	\$	\$ 20,000	\$ 13,250
647	15541	52040	INFORMATION TECHNOLOGY	\$ 2,875	\$ 2,556	\$ 3,000	\$ 3,000	\$	\$	\$ 3,000	\$ 3,000
648	15541	52050	MINOR EQUIPMENT	\$ 439	\$ 302	\$ 500	\$ 500	\$	\$	\$ 500	\$ -
649	15541	52110	ENERGY & UTILITIES	\$ 10,972	\$ 5,747	\$ 15,000	\$ 15,000	\$	\$	\$ 15,000	\$ 14,500
650	15541	52151	TELECOMMUNICATIONS	\$ 540	\$ -	\$ 600	\$ 600	\$	\$	\$ 600	\$ 600
651	15541	52170	PROFESSIONAL DEV & TRAVEL	\$ 570	\$ 750	\$ 500	\$ 500	\$	\$	\$ 500	\$ 500
652	15541	52230	OFFICE SUPPLIES	\$ 2,872	\$ 2,018	\$ 2,000	\$ 2,000	\$	\$	\$ 2,000	\$ 1,947
653											
654	TOTAL	SENIOR CENTER		\$ 181,804	\$ 174,214	\$ 208,009	\$ 294,605	\$	\$	\$ 210,490	\$
655											
656	15543	VETERANS									
657	15543	51010	DEPT HEAD SALARY & WAGES	\$ 62,021	\$ 50,964	\$ 63,341	\$ 80,000	\$	\$	\$ 80,000	\$ 64,991
658	15543	51011	ASSISTANT SALARY & WAGES	\$ 17,786	\$ 44,988	\$ 56,208	\$ 65,000	\$	\$	\$ 65,000	\$ 57,783

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025		FY2025	
				ACTUALS	BUDGET	ACTUALS AS OF 4/25/24	BUDGET	DEPT BUDGET	MAYOR BUDGET		
659	15543	51012	CLERK/ASST SAL & WAGES	\$ 39,896	\$ 33,042	\$ 39,896	\$ 38,278	\$ 43,076	\$ 44,791		
660	15543	52040	INFORMATION TECHNOLOGY	\$ 7,950	\$ 2,010	\$ 7,950	\$ 1,500	\$ 3,000	\$ 2,910		
661	15543	52050	FLAG EXPENSE	\$ 11,323	\$ 4,533	\$ 11,323	\$ 12,000	\$ 6,000	\$ 5,820		
662	15543	52170	PROFESSIONAL DEV & TRAVEL	\$ 4,065	\$ 2,545	\$ 4,065	\$ 2,000	\$ 4,000	\$ 2,910		
663	15543	52230	OFFICE SUPPLIES	\$ 2,679	\$ 1,793	\$ 2,679	\$ 2,000	\$ 2,000	\$ 1,940		
664	15543	57100	VETERANS BENEFITS	\$ 494,304	\$ 388,363	\$ 494,304	\$ 388,000	\$ 600,000	\$ 450,000		
665											
666	TOTAL	VETERANS		\$ 640,026	\$ 538,239	\$ 640,026	\$ 563,327	\$ 803,076	\$ 631,145		
667											
668	16610	LIBRARY									
669	16610	51010	DEPT HEAD SALARY & WAGES	\$ 80,855	\$ 78,873	\$ 80,855	\$ 82,343	\$ 83,990	\$ 84,488		
670	16610	51011	ASST LIBRARY DIRECTOR SAL&WAG	\$ 63,893	\$ 51,986	\$ 63,893	\$ 63,792	\$ 65,068	\$ 65,453		
671	16610	51012	LIBRARY TECHNICIAN SAL&WAG	\$ 120,807	\$ 107,043	\$ 120,807	\$ 134,224	\$ 190,000	\$ 154,275		
672	16610	51013	SENIOR LIBRARY TECH SAL&WA	\$ 90,359	\$ 68,283	\$ 90,359	\$ 84,655	\$ 86,348	\$ 89,618		
673	16610	51014	STAFF LIBRARIAN SALARY & WAG	\$ 153,335	\$ 123,091	\$ 153,335	\$ 162,276	\$ 203,000	\$ 155,456		
674	16610	51015	LIBRARY CLERICAL STAFF SAL&WAG	\$ 6,709	\$ 5,711	\$ 6,709	\$ 6,809	\$ 6,945	\$ 6,952		
675	16610	51016	CUSTODIAN SALARY & WAGES	\$ 47,268	\$ 49,112	\$ 47,268	\$ 63,375	\$ 64,643	\$ 65,063		
676	16610	51030	OVERTIME	\$ 3,582	\$ 1,085	\$ 3,582	\$ 500	\$ 500	\$ 500		
677	16610	51460	LONGEVITY	\$ 3,000	\$ 870	\$ 3,000	\$ 3,735	\$ 2,580	\$ 2,730		
678	16610	51551	TERMINATION LEAVE	\$ 5,389	\$ 63,251	\$ 5,389	\$ 63,251	\$ -	\$ -		
679	16610	52030	REPAIRS & MAINTENANCE	\$ 6,093	\$ 35,457	\$ 6,093	\$ 100	\$ 100	\$ 100		
680	16610	52040	INFORMATION TECHNOLOGY	\$ 7,560	\$ 5,242	\$ 7,560	\$ 8,700	\$ 8,700	\$ 8,700		
681	16610	52110	ENERGY & UTILITIES	\$ 49,765	\$ 53,237	\$ 49,765	\$ 46,600	\$ 50,000	\$ 46,600		
682	16610	52150	COMMUNICATIONS	\$ 743	\$ 681	\$ 743	\$ 1,000	\$ 1,000	\$ 1,000		
683	16610	52151	TELECOMMUNICATIONS	\$ 5,929	\$ 4,519	\$ 5,929	\$ 6,000	\$ 6,000	\$ 6,000		
684	16610	52190	PROFESSIONAL SERVICES	\$ 37,704	\$ 36,356	\$ 37,704	\$ 37,070	\$ 35,606	\$ 35,606		
685	16610	52230	OFFICE SUPPLIES	\$ 8,414	\$ 9,132	\$ 8,414	\$ 10,000	\$ 10,000	\$ 9,825		
686	16610	52231	LIBRARY SUPPLIES	\$ 7,536	\$ 5,187	\$ 7,536	\$ 5,000	\$ 5,000	\$ 5,000		
687	16610	52270	BOOKS & PERIODICALS	\$ 84,925	\$ 74,552	\$ 84,925	\$ 104,000	\$ 130,000	\$ 109,000		
688	16610	53333	LIBRARY DRAW IN TRANSIT	\$ -	\$ 17,044	\$ -	\$ -	\$ -	\$ -		
689	16610	57500	GENERAL LIABILITY	\$ 13,834	\$ 13,592	\$ 13,834	\$ 13,000	\$ 13,500	\$ 13,500		
690											
691	TOTAL	LIBRARY		\$ 797,700	\$ 804,307	\$ 797,700	\$ 896,430	\$ 962,980	\$ 859,868		
692											
693	16625	RECREATION DEPT									
694	16625	51010	DEPT HEAD SALARY & WAGES	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000		
695	16625	51011	SUPERVISOR SALARY & WAGES	\$ 7,500	\$ 8,500	\$ 7,500	\$ 8,500	\$ 11,000	\$ 11,000		
696	16625	51014	COACHES SAL & WAGES	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500		
697	16625	51020	P/T PLAYGROUNDS SAL&WGS	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 75,000	\$ 75,000		

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025		FY2025	
				ACTUALS	BUDGET	ACTUALS AS OF 4/25/24	BUDGET	DEPT BUDGET	MAYOR BUDGET		
698	16625	51090	CLOTH/UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
699	16625	52050	MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 3,600	\$ 3,000
700											
701		RECREATION DEPT		\$ 65,500	\$ 66,500	\$ 66,500	\$ 67,500	\$ -	\$ -	\$ 125,100	\$ 124,500
702											
703	18810	STATE & COUNTY ASSESSMENT									
704	18810	56100	COUNTY ASSES-COUNTY TAX	\$ 69,138	\$ 52,011	\$ 69,138	\$ 69,340	\$ -	\$ -	\$ 74,376	\$ 74,376
705	18810	56202	RMV NON-RENEWAL SURCHARGE	\$ 27,900	\$ 20,925	\$ 27,900	\$ 27,900	\$ -	\$ -	\$ 38,300	\$ 38,300
706	18810	56204	AIR POLLUTION ASSESSMENT	\$ 5,164	\$ 4,023	\$ 5,164	\$ 5,358	\$ -	\$ -	\$ 5,492	\$ 5,492
707	18810	56205	MONT RITA ASSESSMENT	\$ 232,531	\$ 192,780	\$ 232,531	\$ 257,030	\$ -	\$ -	\$ 252,824	\$ 252,824
708	18810	56206	SPECIAL EDUCATION ASSESS	\$ 16,237	\$ 14,052	\$ 16,237	\$ 16,799	\$ -	\$ -	\$ 20,431	\$ 20,431
709	18810	56209	CHARTER SCHOOL TUITION ASSESSM	\$ 247,133	\$ 224,665	\$ 247,133	\$ 325,962	\$ -	\$ -	\$ 308,670	\$ 308,670
710	18810	56210	SCHOOL CHOICE ASSESSMENT	\$ 1,323,839	\$ 927,632	\$ 1,323,839	\$ 1,293,205	\$ -	\$ -	\$ 1,209,574	\$ 1,209,574
711											
712	TOTAL	STATE & COUNTY ASSESSM		\$ 1,921,942	\$ 1,436,088	\$ 1,921,942	\$ 1,995,594	\$ -	\$ -	\$ 1,909,667	\$ 1,909,667
713											
714	19999	OTHER EXPENDITURES									
715	19999	59040	TRANSFER TO STABILIZATION	\$ 356,983	\$ 354,774	\$ 356,983	\$ 354,774	\$ -	\$ -	\$ -	\$ -
716	19999	59980	TRANSFER TO CAPITAL FUND	\$ 325,680	\$ 491,838	\$ 325,680	\$ 491,838	\$ -	\$ -	\$ -	\$ -
717	19999	59997	TRANSFER TO ENTERPRISE FUND	\$ 147,500	\$ 75,000	\$ 147,500	\$ 75,000	\$ -	\$ -	\$ -	\$ -
718											
719	TOTAL	OTHER EXPENDITURES		\$ 830,163	\$ 921,612	\$ 830,163	\$ 921,612	\$ -	\$ -	\$ -	\$ -
720											
721	TOTAL	GENERAL FUND		\$ 38,419,441	\$ 34,706,203	\$ 38,419,441	\$ 41,800,116	\$ 53,910,383	\$ 41,072,691	\$ 53,910,383	\$ 41,072,691
722											
723	61440	SEWER EXPENSES									
724	61440	51010	DEPT HEAD SALARY & WAGES	\$ 26,755	\$ 21,984	\$ 26,755	\$ 27,271	\$ -	\$ -	\$ 27,817	\$ 28,035
725	61440	51011	CITY ENGINEER SALARY & WAGES	\$ 22,723	\$ 18,796	\$ 22,723	\$ 23,207	\$ -	\$ -	\$ 23,671	\$ 23,857
726	61440	51012	CLERK/ASST SAL & WAGES	\$ 58,563	\$ 50,030	\$ 58,563	\$ 59,079	\$ -	\$ -	\$ 60,260	\$ 65,022
727	61440	51013	PT/CLERK/GIS	\$ 44,387	\$ 29,892	\$ 44,387	\$ 49,219	\$ -	\$ -	\$ 50,204	\$ 50,304
728	61440	51014	MAINTENANCE CREW-SAL&WGS	\$ 298,262	\$ 251,600	\$ 298,262	\$ 359,165	\$ -	\$ -	\$ 424,187	\$ 427,945
729	61440	51015	DPW CLERK SALARY & WAGES	\$ 12,815	\$ 10,762	\$ 12,815	\$ 12,996	\$ -	\$ -	\$ 13,256	\$ 14,839
730	61440	51016	ASSISTANT DIR SALARY & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
731	61440	51019	BUSINESS MANAGER SAL & WAGES	\$ 18,647	\$ 15,401	\$ 18,647	\$ 20,073	\$ -	\$ -	\$ 20,474	\$ 20,638
732	61440	51020	ENGINEERS SALARY & WAGES	\$ -	\$ -	\$ -	\$ 14,084	\$ -	\$ -	\$ 14,365	\$ 14,506
733	61440	51030	OVERTIME	\$ 14,308	\$ 2,219	\$ 14,308	\$ 20,000	\$ -	\$ -	\$ 25,000	\$ 25,000
734	61440	51031	WEEK-END STANDBY	\$ 13,570	\$ 11,310	\$ 13,570	\$ 20,000	\$ -	\$ -	\$ 20,230	\$ 20,000
735	61440	51090	CLOTH/UNIFORM ALLOWANCE	\$ 5,130	\$ 4,380	\$ 5,130	\$ 7,230	\$ -	\$ -	\$ 7,230	\$ 6,480
736	61440	51102	WORKING OUT OF GRADE	\$ -	\$ 144	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 2,000

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025		FY2025	
				ACTUALS	ACTUALS AS OF 4/25/24	BUDGET	BUDGET	DEPT BUDGET	MAYOR BUDGET		
737	61440	51105	SICK LEAVE INCENTIVE	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
738	61440	51551	TERMINATION LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
739	61440	52030	REPAIRS & MAINTENANCE	\$ 9,091	\$ 17,969	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -
740	61440	52031	REPAIRS TO MAINS	\$ 194,406	\$ 10,019	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 25,000
741	61440	52040	INFORMATION TECHNOLOGY	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 200,000
742	61440	52050	NEW EQUIPMENT	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 5,000
743	61440	52110	ENERGY & UTILITIES	\$ 152,124	\$ 155,062	\$ -	\$ 229,473	\$ -	\$ 229,473	\$ -	\$ 50,000
744	61440	52150	COMMUNICATIONS	\$ 758	\$ 400	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 236,400
745	61440	52151	TELECOMMUNICATIONS	\$ 2,595	\$ 2,520	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 4,000
746	61440	52170	PROFESSIONAL DEV & TRAVEL	\$ 172	\$ 1,900	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 10,000
747	61440	52190	PROFESSIONAL SERVICES	\$ 11,339	\$ 1,200	\$ -	\$ 38,000	\$ -	\$ 38,000	\$ -	\$ 5,000
748	61440	52192	WPAT ADMINISTRATIVE FEES	\$ -	\$ 1,702	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,000
749	61440	52230	OFFICE SUPPLIES	\$ 15,562	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -
750	61440	52231	CHEMICALS/LAB SUPPLIES	\$ 224,010	\$ 333,400	\$ -	\$ 370,729	\$ -	\$ 370,729	\$ -	\$ 20,000
751	61440	52240	VEHICLE SUPPLIES	\$ 22,816	\$ 12,232	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 237,700
752	61440	52360	AWWTP CONTRACT OPERATIONS	\$ 724,673	\$ 732,171	\$ -	\$ 883,370	\$ -	\$ 883,370	\$ -	\$ 20,000
753	61440	55030	SEWER SYSTEM MODEL SOFTWARE	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 910,000
754	61440	55035	NIPDES REPORT/AWWTF STUDY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
755	61440	55163	FACILITY MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
756	61440	56902	TAXES OTHER TOWNS	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 95,000
757	61440	57601	PRINCIPAL - OUTSIDE DEBT	\$ 662,331	\$ 829,353	\$ -	\$ 300	\$ -	\$ 300	\$ -	\$ 300
758	61440	57611	INTEREST - OUTSIDE DEBT	\$ 235,831	\$ 226,329	\$ -	\$ 853,590	\$ -	\$ 853,590	\$ -	\$ 841,223
759	61440	58616	SLUDGE LANDFILL	\$ 2,668	\$ -	\$ -	\$ 226,830	\$ -	\$ 226,830	\$ -	\$ 222,810
760	61999	59996	TRANSFER TO GENERAL FUND	\$ 379,348	\$ 365,000	\$ -	\$ 365,000	\$ -	\$ 365,000	\$ -	\$ -
761											
762	TOTAL			\$ 3,207,886	\$ 3,175,775	\$ -	\$ 3,903,115	\$ -	\$ 4,011,627	\$ -	\$ 4,046,559
763											
764	62450		SEWER FUND								
765	62450		WATER EXPENSES								
766	62450	51010	DEPT HEAD SALARY & WAGES	\$ 26,755	\$ 21,984	\$ -	\$ 27,217	\$ -	\$ 27,217	\$ -	\$ 27,762
767	62450	51011	CITY ENGINEER SALARY & WAGES	\$ 22,723	\$ 18,796	\$ -	\$ 23,207	\$ -	\$ 23,207	\$ -	\$ 23,671
768	62450	51012	CLERK/ASST SAL & WAGES	\$ 59,047	\$ 42,664	\$ -	\$ 61,941	\$ -	\$ 61,941	\$ -	\$ 63,180
769	62450	51013	PT/CLERK/GIS	\$ 6,039	\$ 7,597	\$ -	\$ 10,205	\$ -	\$ 10,205	\$ -	\$ 65,022
770	62450	51014	MAINTENANCE CREW SAL&WGS	\$ 296,149	\$ 253,428	\$ -	\$ 333,259	\$ -	\$ 333,259	\$ -	\$ 10,409
771	62450	51015	DPW CLERK SALARY & WAGES	\$ 13,060	\$ 10,517	\$ -	\$ 13,046	\$ -	\$ 13,046	\$ -	\$ 424,187
772	62450	51016	ASSISTANT DIR SALARY & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,307
773	62450	51019	BUSINESS MANAGER SAL & WAGES	\$ 18,648	\$ 15,401	\$ -	\$ 20,073	\$ -	\$ 20,073	\$ -	\$ -
774	62450	51020	ENGINEERS SALARY & WAGES	\$ -	\$ -	\$ -	\$ 14,084	\$ -	\$ 14,084	\$ -	\$ 14,365
775	62450	51030	OVERTIME	\$ 22,845	\$ 51,209	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 35,000
776	62450	51031	WEEK-END STANDBY	\$ 13,613	\$ 11,310	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,230

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025		FY2025	
				ACTUALS	BUDGET	ACTUALS AS OF 4/25/24	BUDGET	DEPT BUDGET	MAYOR BUDGET		
776	62450	51090	CLOTH/UNIFORM ALLOWANCE	\$ 5,130	\$ 4,380	\$ 7,665	\$ 5,940	\$ 5,940	\$ 5,940	\$ 6,915	
777	62450	51102	WORKING OUT OF GRADE	\$ -	\$ 1,815	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
778	62450	51105	SICK LEAVE INCENTIVE	\$ -	\$ 463	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
779	62450	51551	TERMINATION LEAVE	\$ -	\$ 1,349	\$ 1,349	\$ -	\$ -	\$ -	\$ -	
780	62450	52030	REPAIRS & MAINTENANCE	\$ 23,451	\$ 35,733	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
781	62450	52031	REPAIRS TO MAINS	\$ 192,304	\$ 158,681	\$ 200,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
782	62450	52039	REPAIRS TO TRANSFORM MAINS	\$ -	\$ -	\$ 390,000	\$ -	\$ -	\$ -	\$ -	
783	62450	52040	INFORMATION TECHNOLOGY	\$ 3,600	\$ 1,981	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
784	62450	52050	NEW EQUIPMENT	\$ 40,270	\$ 16,680	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
785	62450	52110	ENERGY & UTILITIES	\$ 192,829	\$ 78,257	\$ 338,745	\$ 349,000	\$ 349,000	\$ 349,000	\$ 349,000	
786	62450	52150	COMMUNICATIONS	\$ 828	\$ 900	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
787	62450	52151	TELECOMMUNICATIONS	\$ 2,595	\$ 1,755	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	
788	62450	52170	PROFESSIONAL DEV & TRAVEL	\$ 6,693	\$ 4,056	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
789	62450	52190	PROFESSIONAL SERVICES	\$ 431	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
790	62450	52192	WPAT ADMINISTRATIVE FEES	\$ 7,486	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	
791	62450	52194	DAM INSPECTIONS	\$ -	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
792	62450	52230	OFFICE SUPPLIES	\$ 6,520	\$ 12,372	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
793	62450	52231	CHEMICALS/LAB SUPPLIES	\$ 114,740	\$ 118,178	\$ 118,178	\$ 121,800	\$ 121,800	\$ 121,800	\$ 121,800	
794	62450	52240	VEHICLE SUPPLIES	\$ 23,711	\$ 12,232	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
795	62450	52359	CONTRACT OPERATIONS	\$ 724,537	\$ 730,072	\$ 883,370	\$ 910,000	\$ 910,000	\$ 910,000	\$ 910,000	
796	62450	55030	WATER SYSTEM SOFTWARE MODEL	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
797	62450	55163	FACILITY MAINTENANCE	\$ 10,854	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
798	62450	56902	TAXES OTHER TOWNS	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
799	62450	57601	PRINCIPAL - OUTSIDE DEBT	\$ 589,923	\$ 465,000	\$ 465,000	\$ 440,000	\$ 440,000	\$ 440,000	\$ 440,000	
800	62450	57611	INTEREST - OUTSIDE DEBT	\$ 296,959	\$ 412,345	\$ 442,053	\$ 396,000	\$ 396,000	\$ 396,000	\$ 396,000	
801	62999	59996	TRANSFER TO GENERAL FUND	\$ 350,000	\$ 380,000	\$ 380,000	\$ 380,000	\$ 380,000	\$ 380,000	\$ 390,000	
802											
803	TOTAL	WATER FUND		\$ 3,071,739	\$ 2,887,457	\$ 4,126,692	\$ 3,697,625	\$ 3,697,625	\$ 3,713,055	\$ -	
804											
805	63640		GOLF COURSE EXPENSES								
806	63640	51010	DEPT HEAD SALARY & WAGES	\$ 81,751	\$ 67,493	\$ 83,450	\$ 83,450	\$ 83,450	\$ 85,789	\$ 85,789	
807	63640	51011	GOLF PRO SALARY & WAGES	\$ 48,344	\$ 36,193	\$ 52,842	\$ 52,842	\$ 52,842	\$ 52,842	\$ 52,842	
808	63640	51012	CLERK/ASST SAL & WAGES	\$ 15,386	\$ 17,094	\$ 18,615	\$ 18,615	\$ 18,615	\$ 22,869	\$ 22,869	
809	63640	51013	LABORERS SALARY & WAGES	\$ 207,498	\$ 177,987	\$ 228,601	\$ 228,601	\$ 228,601	\$ 248,111	\$ 248,111	
810	63640	51018	PRO SHOP STAFF SALARY & WAGES	\$ 32,477	\$ 14,009	\$ 30,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	
811	63640	51030	OVERTIME	\$ 6,748	\$ 3,966	\$ 10,396	\$ 10,396	\$ 10,396	\$ 10,000	\$ 10,000	
812	63640	51090	CLOTH/UNIFORM ALLOWANCE	\$ 2,650	\$ 2,950	\$ 2,950	\$ 2,950	\$ 2,950	\$ 1,950	\$ 2,950	
813	63640	51460	LONGEVITY	\$ 2,040	\$ -	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950	\$ 2,070	
814	63640	51551	TERMINATION LEAVE	\$ 2,620	\$ 3,693	\$ -	\$ -	\$ -	\$ -	\$ -	

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025		FY2025	
				ACTUALS	BUDGET	ACTUALS AS OF 4/25/24	BUDGET	DEPT BUDGET	MAYOR BUDGET		
815	63640	52030	REPAIRS & MAINTENANCE	\$ 4,708	\$ 18,916	\$ 38,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
816	63640	52031	GOLF CART RENT & MAINTENANCE	\$ 60,991	\$ 37,852	\$ 65,000	\$ 92,000	\$ 92,000	\$ 92,000	\$ 92,000	\$ 92,000
817	63640	52050	EQUIPMENT	\$ 6,477	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
818	63640	52110	ENERGY & UTILITIES	\$ 34,244	\$ 17,397	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
819	63640	52151	TELECOMMUNICATIONS	\$ 7,232	\$ 6,471	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
820	63640	52170	PROFESSIONAL DEV & TRAVEL	\$ 2,402	\$ 1,042	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
821	63640	52190	PROFESSIONAL SERVICES	\$ 35,424	\$ 17,615	\$ 43,200	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
822	63640	52230	OFFICE SUPPLIES	\$ 1,859	\$ 1,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
823	63640	52231	GOLF COURSE SUPPLIES	\$ 125,946	\$ 104,719	\$ 84,000	\$ 104,000	\$ 104,000	\$ 104,000	\$ 104,000	\$ 104,000
824	63640	52240	VEHICLE SUPPLIES	\$ 26,947	\$ 8,204	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
825	63640	57303	WATER	\$ 14,930	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
826	63999	59996	TRANSFER TO GENERAL FUND	\$ 205,000	\$ 230,000	\$ 230,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
827											
828	TOTAL	GOLF COURSE FUND		\$ 925,674	\$ 766,807	\$ 976,004	\$ 1,035,408	\$ 1,035,408	\$ 1,035,408	\$ 1,035,408	\$ 1,067,630
829											
830	64433		LANDFILL CLOSURE EXPENSES								
831	64433	52030	FINAL COVER MAINTENANCE	\$ -	\$ 17,125	\$ 10,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 9,700
832	64433	52031	REPAIRS TO PUMPS	\$ 19,721	\$ 14,767	\$ 12,600	\$ 13,000	\$ 13,000	\$ 13,000	\$ 12,222	\$ 12,222
833	64433	52110	ENERGY & UTILITIES	\$ 6,237	\$ 3,984	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 11,640	\$ 11,640
834	64433	52151	TELECOMMUNICATIONS	\$ 2,425	\$ 1,819	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,910	\$ 2,910
835	64433	52190	PROFESSIONAL SERVICES	\$ 14,313	\$ 17,061	\$ 19,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 18,430	\$ 18,430
836	64433	52270	AIR POLLUTION CONTROL MAINTENA	\$ 21,000	\$ 20,200	\$ 25,500	\$ 26,775	\$ 26,775	\$ 26,775	\$ 24,735	\$ 24,735
837	64433	52271	GROUNDWATER MONITORING	\$ 9,091	\$ 13,800	\$ 14,175	\$ 15,000	\$ 15,000	\$ 15,000	\$ 14,050	\$ 14,050
838											
839	TOTAL	LANDFILL CLOSURE FUND		\$ 72,786	\$ 88,755	\$ 96,275	\$ 153,775	\$ 153,775	\$ 153,775	\$ 153,775	\$ 93,687
840											
841	65430		SOLID WASTE EXPENSES								
842	65430	51010	DEPT HEAD SALARY & WAGES	\$ 20,231	\$ 14,965	\$ 21,381	\$ 22,451	\$ 22,451	\$ 22,451	\$ 21,981	\$ 21,981
843	65430	51011	TRANSFER STAFF SUPER SALARY	\$ 49,235	\$ 40,654	\$ 50,259	\$ 52,771	\$ 52,771	\$ 52,771	\$ 51,675	\$ 51,675
844	65430	51012	ASST/STAFF SAL & WAGES	\$ 13,370	\$ 11,848	\$ 14,541	\$ 15,268	\$ 15,268	\$ 15,268	\$ 14,949	\$ 14,949
845	65430	51013	ACCOUNT CLERK SALARY & WAGES	\$ 29,070	\$ 33,971	\$ 43,395	\$ 45,565	\$ 45,565	\$ 45,565	\$ 47,196	\$ 47,196
846	65430	51018	TRANSFER STAFF MONITOR SAL	\$ 17,900	\$ 17,102	\$ 21,140	\$ 22,197	\$ 22,197	\$ 22,197	\$ 21,738	\$ 21,738
847	65430	51030	OVERTIME	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,000
848	65430	51090	CLOTH/UNIFORM ALLOWANCE	\$ 1,050	\$ 850	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050
849	65430	51460	LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
850	65430	51551	TERMINATION LEAVE	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
851	65430	52030	REPAIRS & MAINTENANCE	\$ 1,012	\$ 15,766	\$ 20,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 19,400	\$ 19,400
852	65430	52050	MINOR EQUIPMENT	\$ 30	\$ 387	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 970	\$ 970
853	65430	52110	ENERGY & UTILITIES	\$ 2,839	\$ 2,713	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 5,820	\$ 5,820



SECTION 2-3

BUDGET
BREAKDOWN

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
0				
City Council Salary and Labor	\$ 96,424.25	\$ 102,916.27	\$ 6,492.02	6%
City Council Expenses	\$ 17,585.00	\$ 16,087.45	\$ (1,497.55)	-9%
Total City Council	\$ 114,009.25	\$ 119,003.72	\$ 4,994.47	4%
City Clerk Salary and Labor	\$ 212,599.35	\$ 218,434.09	\$ 5,834.74	3%
City Clerk Expenses	\$ 7,200.00	\$ 6,984.00	\$ (216.00)	-3%
Total City Clerk	\$ 219,799.35	\$ 225,418.09	\$ 5,618.74	2%
Election Salary and Labor	\$ 53,050.00	\$ 53,050.00	\$ -	0%
Election Expenses	\$ 27,040.00	\$ 26,228.80	\$ (811.20)	-3%
Total Elections	\$ 80,090.00	\$ 79,278.80	\$ (811.20)	-1%
Mayor Salary and Labor	\$ 217,246.22	\$ 221,382.54	\$ 4,136.32	2%
Mayor Expenses	\$ 27,050.00	\$ 25,268.50	\$ (1,781.50)	-7%
Total Mayor	\$ 244,296.22	\$ 246,651.04	\$ 2,354.82	1%
Law Salary and Labor	\$ 136,928.25	\$ 140,781.94	\$ 3,853.69	3%
Law Expenses	\$ 17,700.00	\$ 17,169.00	\$ (531.00)	-3%
Total Law	\$ 154,628.25	\$ 157,950.94	\$ 3,322.69	2%
Mayor Unclassified Salary and Labor	\$ 150,000.00	\$ 150,000.00	\$ -	0%
Mayor Unclassified Expense	\$ 274,025.31	\$ 207,600.00	\$ (66,425.31)	-32%
Total Mayor Unclassified	\$ 424,025.31	\$ 357,600.00	\$ (66,425.31)	-19%
Airport Salary and Labor	\$ 25,549.04	\$ 26,790.30	\$ 1,241.26	5%
Airport Expenses	\$ 10,000.00	\$ 14,651.00	\$ 4,651.00	32%
Total Airport	\$ 35,549.04	\$ 41,441.30	\$ 5,892.26	14%
Auditor Salary and Labor	\$ 145,077.31	\$ 149,184.58	\$ 4,107.27	3%
Auditor Expenses	\$ 73,090.00	\$ 73,500.00	\$ 410.00	1%
Total Auditor	\$ 218,167.31	\$ 222,684.58	\$ 4,517.27	2%
Retirement Salary and Labor	\$ 96,629.00	\$ 100,385.45	\$ 3,756.45	4%
Retirement Expenses	\$ 5,518,958.00	\$ 5,918,166.00	\$ 399,208.00	7%
Total Retirement	\$ 5,615,587.00	\$ 6,018,551.45	\$ 402,964.45	7%
Purchasing Salary and Labor	\$ 122,902.98	\$ 127,659.01	\$ 4,756.03	4%
Purchasing Expenses	\$ 5,100.00	\$ 4,250.00	\$ (850.00)	-20%
Total Purchasing	\$ 128,002.98	\$ 131,909.01	\$ 3,906.03	3%
Civil Enforcement Salary and Labor	\$ 2,500.00	\$ 2,500.00	\$ -	0%
Civil Enforcement Expenses	\$ 4,500.00	\$ 4,500.00	\$ -	0%
Total Civil Enforcement	\$ 7,000.00	\$ 7,000.00	\$ -	0%
Assessor Salary and Labor	\$ 121,913.07	\$ 126,404.12	\$ 4,491.05	4%
Assessor Expenses	\$ 78,900.00	\$ 78,700.00	\$ (200.00)	0%
Total Assessor	\$ 200,813.07	\$ 205,104.12	\$ 4,291.05	2%
Treasurer Salary and Labor	\$ 210,697.08	\$ 216,958.58	\$ 6,261.50	3%
Treasurer Expenses	\$ 138,250.00	\$ 132,500.00	\$ (5,750.00)	-4%
Total Treasurer	\$ 348,947.08	\$ 349,458.58	\$ 511.50	0%
Debt Service Salary and Labor	\$ -	\$ -	\$ -	0%
Debt Service Expenses	\$ 4,661,106.00	\$ 4,576,755.00	\$ (84,351.00)	-2%
Total Debt Service	\$ 4,661,106.00	\$ 4,576,755.00	\$ (84,351.00)	-2%
Property Insurance Salary and Labor	\$ -	\$ -	\$ -	0%
Property Insurance Expenses	\$ 815,000.00	\$ 850,000.00	\$ 35,000.00	4%
Total Property Insurance	\$ 815,000.00	\$ 850,000.00	\$ 35,000.00	4%

Human Resources Salary and Labor	\$ 147,710.31	\$ 163,251.47	\$ 15,541.16	10%
Human Resources Expenses	\$ 28,700.00	\$ 17,850.00	\$ (10,850.00)	-61%
Total Human Resources	\$ 176,410.31	\$ 181,101.47	\$ 4,691.16	3%
Greenwood Pool Salary and Labor	\$ 56,000.00	\$ 51,000.00	\$ (5,000.00)	-10%
Greenwood Pool Expenses	\$ 29,200.00	\$ 30,950.00	\$ 1,750.00	6%
Total Greenwood Pool	\$ 85,200.00	\$ 81,950.00	\$ (3,250.00)	-4%
IT Salary and Labor	\$ 178,229.80	\$ 183,707.76	\$ 5,477.96	3%
IT Expense	\$ 340,765.00	\$ 341,684.08	\$ 919.08	0%
Total Info Tech	\$ 518,994.80	\$ 525,391.84	\$ 6,397.04	1%
Conservation Salary and Labor	\$ 36,156.69	\$ 37,057.82	\$ 901.13	2%
Conservation Expense	\$ 2,400.00	\$ 2,284.00	\$ (116.00)	-5%
Total Conservation	\$ 38,556.69	\$ 39,341.82	\$ 785.13	2%
Planning Board Salary and Labor	\$ 36,156.69	\$ 37,057.82	\$ 901.13	2%
Planning Board Expense	\$ 2,400.00	\$ 2,284.00	\$ (116.00)	-5%
Total Planning Board	\$ 38,556.69	\$ 39,341.82	\$ 785.13	2%
Community Dev. Salary and Labor	\$ 189,304.76	\$ 196,140.39	\$ 6,835.63	3%
Community Dev. Expenses	\$ 6,350.00	\$ 6,233.05	\$ (116.95)	-2%
Total Community Dev.	\$ 195,654.76	\$ 202,373.44	\$ 6,718.68	3%
ZBA Salary and Labor	\$ 2,900.00	\$ 2,900.00	\$ -	0%
ZBA Expenses	\$ 3,500.00	\$ 3,400.00	\$ (100.00)	-3%
Total Zoning Board	\$ 6,400.00	\$ 6,300.00	\$ (100.00)	-2%
Public Building Salary and Labor	\$ 100,880.19	\$ 105,585.76	\$ 4,705.57	4%
Public Building Expense	\$ 64,950.00	\$ 62,801.50	\$ (2,148.50)	-3%
Total Public Building Maintenance	\$ 165,830.19	\$ 168,387.26	\$ 2,557.07	2%
Building Dept Salary and Labor	\$ 413,606.62	\$ 433,071.48	\$ 19,464.86	4%
Building Dept Expenses	\$ 39,678.00	\$ 38,487.66	\$ (1,190.34)	-3%
Total Building Dept	\$ 453,284.62	\$ 471,559.14	\$ 18,274.52	4%
Cable Salary and Labor	\$ 146,020.22	\$ 150,462.73	\$ 4,442.51	3%
Cable Expenses	\$ 51,200.00	\$ 50,700.00	\$ (500.00)	-1%
Total Cable	\$ 197,220.22	\$ 201,162.73	\$ 3,942.51	2%
Police Salary and Labor	\$ 3,373,881.78	\$ 3,289,746.79	\$ (84,134.99)	-3%
Police Expenses	\$ 312,700.00	\$ 303,379.00	\$ (9,321.00)	-3%
Total Police	\$ 3,686,581.78	\$ 3,593,125.79	\$ (93,455.99)	-3%
Dispatch Salary and Labor	\$ 860,336.56	\$ 848,300.61	\$ (12,035.95)	-1%
Dispatch Expenses	\$ 17,000.00	\$ 16,490.00	\$ (510.00)	-3%
Total Dispatch	\$ 877,336.56	\$ 864,790.61	\$ (12,545.95)	-1%
Animal Control Salary and Labor	\$ 159,845.46	\$ 182,806.80	\$ 22,961.34	13%
Animal Control Expenses	\$ 12,100.00	\$ 11,737.00	\$ (363.00)	-3%
Total Animal Control	\$ 171,945.46	\$ 194,543.80	\$ 22,598.34	12%
Civil Defense Salary and Labor	\$ 9,818.62	\$ 10,275.91	\$ 457.29	4%
Civil Defense Expenses	\$ 4,000.00	\$ 3,880.00	\$ (120.00)	-3%
Total Civil Defense	\$ 13,818.62	\$ 14,155.91	\$ 337.29	2%
Animal Shelter Salary and Labor	\$ 77,940.28	\$ 77,093.23	\$ (847.05)	-1%
Animal Shelter Expenses	\$ 53,150.00	\$ 51,555.50	\$ (1,594.50)	-3%
Total Animal Shelter	\$ 131,090.28	\$ 128,648.73	\$ (2,441.55)	-2%
Fire Salary and Labor	\$ 2,886,143.45	\$ 2,764,013.94	\$ (122,129.51)	-4%
Fire Expenses	\$ 239,500.00	\$ 232,300.00	\$ (7,200.00)	-3%

Total Fire	\$ 3,125,643.45	\$ 2,996,313.94	\$ (129,329.51)	-4%
Ambulance Salary and Labor	\$ 639,560.60	\$ 654,968.67	\$ 15,408.07	2%
Ambulance Expenses	\$ 386,000.00	\$ 374,400.00	\$ (11,600.00)	-3%
Total Ambulance	\$ 1,025,560.60	\$ 1,029,368.67	\$ 3,808.07	0%
Weights & Measures Salary and Labor	\$ 10,161.04	\$ 10,465.00	\$ 303.96	3%
Weights & Measures Expenses	\$ 200.00	\$ 200.00	\$ -	0%
Total Weights & Measures	\$ 10,361.04	\$ 10,665.00	\$ 303.96	3%
Monty Tech Salary and Labor	\$ -	\$ -	\$ -	0%
Monty Tech Expenses	\$ 1,107,341.00	\$ 1,129,487.82	\$ 22,146.82	2%
Total Monty Tech Assessment	\$ 1,107,341.00	\$ 1,129,487.82	\$ 22,146.82	2%
Engineering Salary and Labor	\$ 104,216.01	\$ 106,931.00	\$ 2,714.99	3%
Engineering Expenses	\$ 71,200.00	\$ 69,085.00	\$ (2,115.00)	-3%
Total Engineering	\$ 175,416.01	\$ 176,016.00	\$ 599.99	0%
DPW Salary and Labor	\$ 1,365,982.06	\$ 1,411,854.68	\$ 45,872.62	3%
DPW Expenses	\$ 1,287,000.00	\$ 1,137,000.00	\$ (150,000.00)	-13%
Total DPW	\$ 2,652,982.06	\$ 2,548,854.68	\$ (104,127.38)	-4%
Parks and Playgrounds Salary and Labor	\$ -	\$ -	\$ -	0%
Parks and Playgrounds Expenses	\$ 38,500.00	\$ 37,345.00	\$ (1,155.00)	-3%
Total Parks and Playgrounds	\$ 38,500.00	\$ 37,345.00	\$ (1,155.00)	-3%
Health Salary and Labor	\$ 255,835.62	\$ 264,080.09	\$ 8,244.47	3%
Health Expenses	\$ 32,050.00	\$ 31,088.00	\$ (962.00)	-3%
Total Health	\$ 287,885.62	\$ 295,168.09	\$ 7,282.47	2%
License Commission Salary and Labor	\$ 3,000.00	\$ 3,000.00	\$ -	0%
License Commission Expenses	\$ 500.00	\$ 500.00	\$ -	0%
Total License Commission	\$ 3,500.00	\$ 3,500.00	\$ -	0%
Senior Center Salary and Labor	\$ 172,908.66	\$ 176,693.08	\$ 3,784.42	2%
Senior Center Expenses	\$ 35,100.00	\$ 33,797.00	\$ (1,303.00)	-4%
Total Senior Center	\$ 208,008.66	\$ 210,490.08	\$ 2,481.42	1%
Youth Commission Salary and Labor	\$ -	\$ -	\$ -	0%
Youth Commission Expenses	\$ 1,000.00	\$ 1,000.00	\$ -	0%
Total Youth Commission	\$ 1,000.00	\$ 1,000.00	\$ -	0%
Veterans Salary and Labor	\$ 157,826.78	\$ 167,564.86	\$ 9,738.08	6%
Veterans Expenses	\$ 405,500.00	\$ 468,580.00	\$ 63,080.00	13%
Total Veterans	\$ 563,326.78	\$ 636,144.86	\$ 72,818.08	11%
Disability Commission Salary and Labor	\$ -	\$ -	\$ -	0%
Disability Commission Expenses	\$ 500.00	\$ 500.00	\$ -	0%
Total Disability Commission	\$ 500.00	\$ 500.00	\$ -	0%
Library Salary and Labor	\$ 601,708.83	\$ 624,536.96	\$ 22,828.13	4%
Library Expenses	\$ 231,470.00	\$ 235,331.00	\$ 3,861.00	2%
Total Library	\$ 833,178.83	\$ 859,867.96	\$ 26,689.13	3%
Recreation Salary and Labor	\$ 66,500.00	\$ 121,500.00	\$ 55,000.00	45%
Recreation Expenses	\$ 1,000.00	\$ 3,000.00	\$ 2,000.00	67%
Total Recreation Dept	\$ 67,500.00	\$ 124,500.00	\$ 57,000.00	46%
Historical Commission Salary and Labor	\$ -	\$ -	\$ -	0%
Historical Commission Expenses	\$ 100.00	\$ 100.00	\$ -	0%
Total Historical Commission	\$ 100.00	\$ 100.00	\$ -	0%
Employee Benefits Salary and Labor	\$ -	\$ -	\$ -	0%

Employee Benefits Expenses	\$ 9,857,304.79	\$ 10,717,575.13	\$ 860,270.34	8%
Total Employee Benefits	\$ 9,857,304.79	\$ 10,717,575.13	\$ 860,270.34	8%
Total Non School Salary and Labor	\$ 13,499,627.36	\$ 13,714,038.73	\$ 214,411.37	2%
Total Non School Expenses	\$ 27,880,707.10	\$ 29,270,344.49	\$ 1,389,637.39	5%
Total Non School General Fund	\$ 41,380,334.46	\$ 42,984,383.22	\$ 1,604,048.76	4%



SECTION 2-4

TAX IMPLICATIONS

Tax Implications

On November 20th, 2023, the City Council voted to set a single tax rate of \$14.99 per thousand dollars of valuation for all classifications of property. This was then certified by the Massachusetts Department of Revenue on November 29th, 2023.

As has been stated in earlier sections of this document, Gardner has seen a large increase in property valuations over recent years, mainly due to trends in the real estate market. Under the provisions of the General Laws of the Commonwealth, valuations must be based on qualifying sales that took place two years prior to the fiscal year. However, since Proposition 2 ½ creates a ceiling as to how much a City can raise through taxation in a given year, it creates a situation where when the values increase, tax rates decrease, as the proportion of their share of the final total levy ceiling limit is reached.

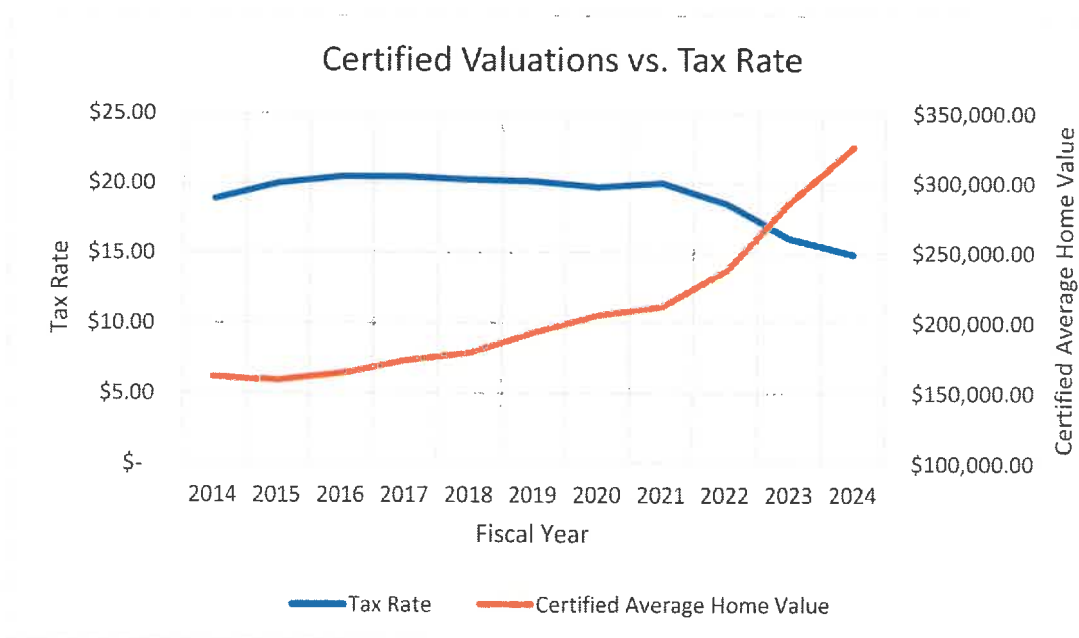


Figure 35: Tax Rate to Certified Valuation Relationship FY2014 -2024 - Source: City of Gardner Assessing Department

As a result of this push and pull relationship between valuations and the tax rate, the tax rate must be updated again after the Massachusetts Department of Revenue certifies the City's adopted budget for FY2025, free cash and retained earnings, new growth, and property classifications. Until this process is done, the new tax rate cannot be set, since the bottom-line figure of what can be raised through taxation in

the City for the fiscal year is not official until the Commonwealth certifies these figures and the City Council either votes or chooses not to vote on any supplemental appropriations. This gives the City a chance to amend the budget half way through the fiscal year if revenues come in higher than anticipated- mainly through new growth certifications.

As such, until the new tax rate is set, the City must issue tax bills for the first two quarters of FY2025 with the old tax rate for the valuations used for the new budget cycle.

What are my taxes going toward?

The FY2025 budget is proposed at \$77,191,950.04. While the tax rate is expected to be adjusted later this fall, it can be used here as an approximation for taxpayers to see just how much of their taxes are going to which City services, based on each department's percentage of the overall budget.¹³

FY2025 Average Single Family Home Tax Bill Breakdown by Department (top 7 Departments highlighted) Total Average SF Tax Bill of \$4,892.44

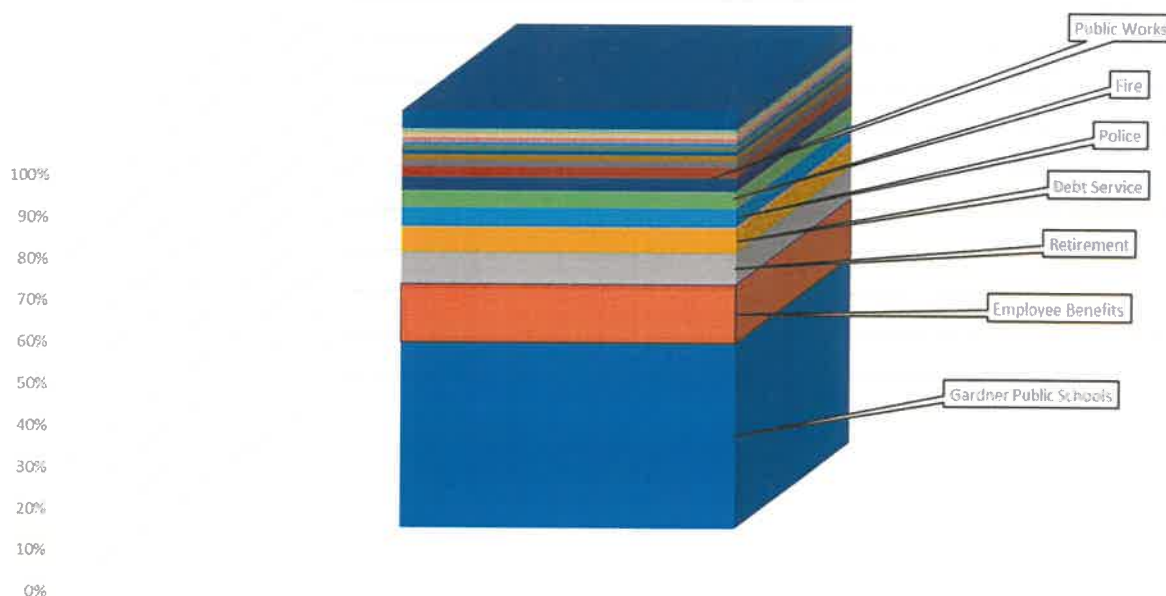


Figure 36: FY2025 Average Single Family Home Tax Bill Breakdown by Department

¹³ See Attachment 9: Tax Bill Breakdown by Department

Historic Tax Rates, Valuations, and Tax Bills

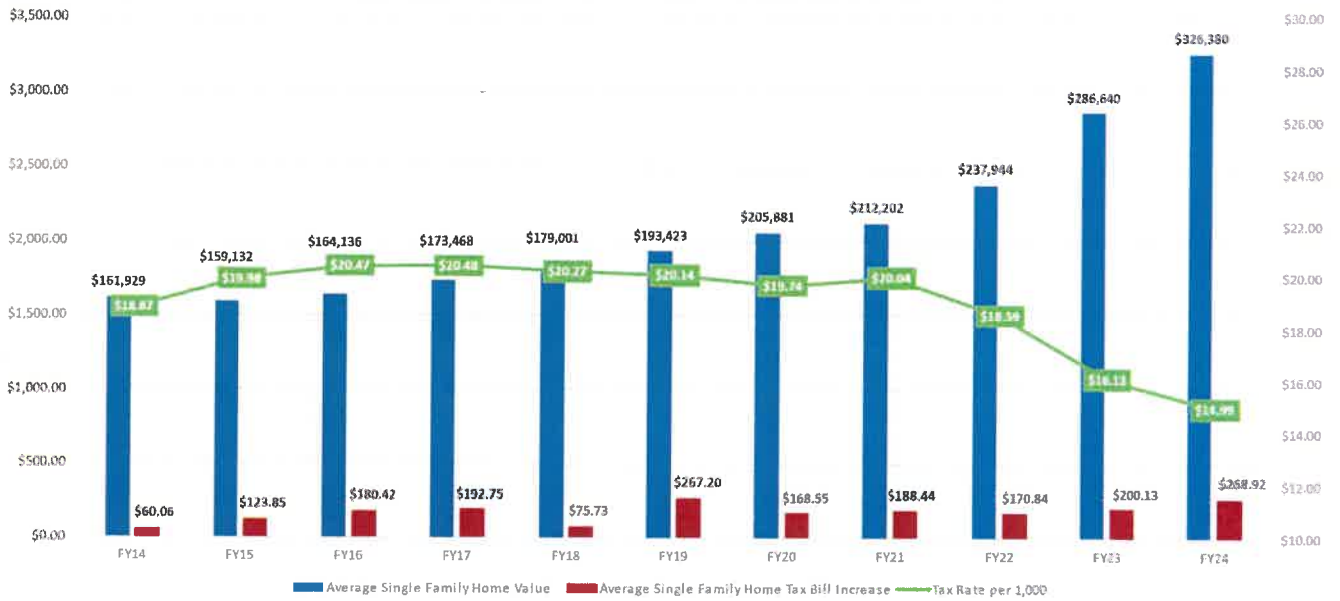


Figure 37: Single Family Home Value, Tax Bill Increase, and Tax Rate - Source: City of Gardner Assessing Department

Community Comparison

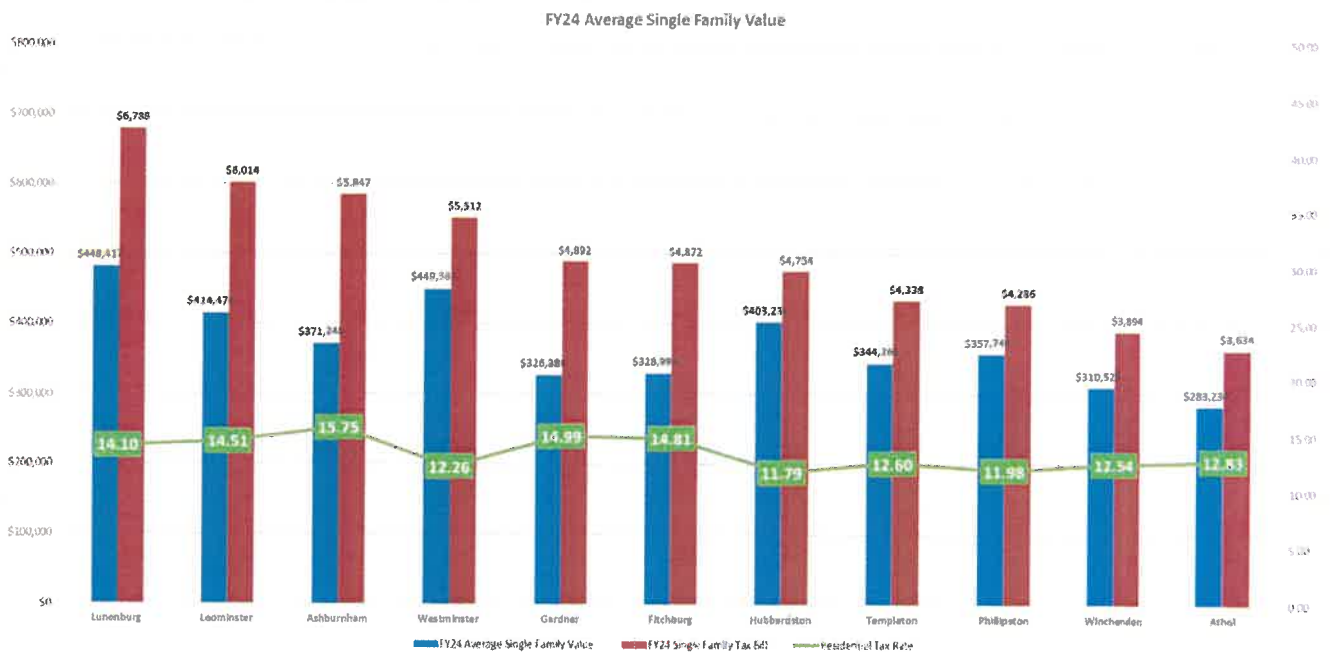


Figure 38: Community Taxation Comparison - Source: City of Gardner Assessing Department and Mass Department of Revenue

Attachment 9:

Tax Bill Breakdown

Grand Total of Adjusted FY2024 Budget (Including Transfers)					\$ 73,296,600.68
Grand Total of Proposed FY2025 Budget					\$ 77,194,584.22
Year over Year Budget \$ Increase					\$ 3,897,983.54
Year over Year % Increase FY24 to FY25					5%
Average Single Family House Tax Bill					\$4,892.44
Department	FY2024	FY2025	Increase (Decrease)	Dept % of FY25 Budget	Tax Bill Impact*
Gardner Public Schools	\$31,319,046.00	\$34,283,326.00	\$ 2,964,280.00	44.412%	\$2,172.81
Employee Benefits	\$ 9,857,304.79	\$10,717,575.13	\$ 860,270.34	13.884%	\$679.26
Retirement	\$ 5,615,587.00	\$ 6,018,551.45	\$ 402,964.45	7.797%	\$381.44
Debt Service	\$ 4,661,106.00	\$ 4,576,755.00	\$ (84,351.00)	5.929%	\$290.07
Police	\$ 3,767,539.32	\$ 3,676,352.01	\$ (91,187.31)	4.762%	\$233.00
Fire	\$ 3,125,643.45	\$ 2,996,313.94	\$ (129,329.51)	3.882%	\$189.90
Public Works	\$ 2,652,982.06	\$ 2,548,854.68	\$ (104,127.38)	3.302%	\$161.54
Cherry Sheet Charges & Assessments	\$ 1,995,594.00	\$ 1,909,667.00	\$ (85,927.00)	2.474%	\$121.03
Monty Tech	\$ 1,107,341.00	\$ 1,129,487.82	\$ 22,146.82	1.463%	\$71.58
Ambulance	\$ 1,025,560.60	\$ 1,029,368.67	\$ 3,808.07	1.333%	\$65.24
Library	\$ 833,178.83	\$ 859,867.96	\$ 26,689.13	1.114%	\$54.50
Property Insurances	\$ 815,000.00	\$ 850,000.00	\$ 35,000.00	1.101%	\$53.87
Dispatch	\$ 796,379.02	\$ 781,564.39	\$ (14,814.63)	1.012%	\$49.53
Veterans Services	\$ 563,326.78	\$ 631,144.86	\$ 67,818.08	0.818%	\$40.00
Info Tech	\$ 518,994.80	\$ 525,391.50	\$ 6,396.70	0.681%	\$33.30
Building Dept	\$ 453,284.62	\$ 471,559.14	\$ 18,274.52	0.611%	\$29.89
Mayor's Unclassified	\$ 424,025.31	\$ 357,600.00	\$ (66,425.31)	0.463%	\$22.66
Treasurer	\$ 348,947.08	\$ 349,458.58	\$ 511.50	0.453%	\$22.15
Health	\$ 287,885.62	\$ 295,168.09	\$ 7,282.47	0.382%	\$18.71
Executive Dept	\$ 244,296.22	\$ 246,651.04	\$ 2,354.82	0.320%	\$15.63
City Clerk	\$ 219,799.35	\$ 225,418.09	\$ 5,618.74	0.292%	\$14.29
Auditor	\$ 218,167.31	\$ 222,684.58	\$ 4,517.27	0.288%	\$14.11
Senior Center	\$ 208,008.66	\$ 210,490.08	\$ 2,481.42	0.273%	\$13.34
Assessor	\$ 200,813.07	\$ 205,104.12	\$ 4,291.05	0.266%	\$13.00
Community Development	\$ 195,654.76	\$ 202,373.44	\$ 6,718.68	0.262%	\$12.83
Animal Control	\$ 171,945.46	\$ 194,543.80	\$ 22,598.34	0.252%	\$12.33
Human Resources	\$ 176,410.31	\$ 181,101.47	\$ 4,691.16	0.235%	\$11.48
Engineering	\$ 175,416.01	\$ 176,016.00	\$ 599.99	0.228%	\$11.16
City Hall Maintenance	\$ 165,830.19	\$ 168,387.26	\$ 2,557.07	0.218%	\$10.67
Law	\$ 154,628.25	\$ 157,950.94	\$ 3,322.69	0.205%	\$10.01
Purchasing	\$ 128,002.98	\$ 131,909.01	\$ 3,906.03	0.171%	\$8.36
Animal Shelter	\$ 131,090.82	\$ 128,648.73	\$ (2,442.09)	0.167%	\$8.15
Recreation Department	\$ 67,500.00	\$ 124,500.00	\$ 57,000.00	0.161%	\$7.89
City Council	\$ 114,009.25	\$ 119,003.72	\$ 4,994.47	0.154%	\$7.54
Greenwood Pool	\$ 85,200.00	\$ 81,950.00	\$ (3,250.00)	0.106%	\$5.19
Elections	\$ 80,090.00	\$ 79,278.80	\$ (811.20)	0.103%	\$5.02
Airport	\$ 35,549.04	\$ 41,441.30	\$ 5,892.26	0.054%	\$2.63
Planning Board	\$ 38,556.69	\$ 39,341.82	\$ 785.13	0.051%	\$2.49
Conservation	\$ 38,506.69	\$ 39,154.82	\$ 648.13	0.051%	\$2.48
Parks and Playgrounds	\$ 38,500.00	\$ 37,345.00	\$ (1,155.00)	0.048%	\$2.37
Civil Defense	\$ 13,818.62	\$ 14,155.91	\$ 337.29	0.018%	\$0.90
Weights & Measurers	\$ 10,361.04	\$ 10,665.00	\$ 303.96	0.014%	\$0.68
Civil Enforcement	\$ 7,000.00	\$ 7,000.00	\$ -	0.009%	\$0.44
Zoning Board	\$ 6,400.00	\$ 6,300.00	\$ (100.00)	0.008%	\$0.40
License Commission	\$ 3,500.00	\$ 3,500.00	\$ -	0.005%	\$0.22
Youth Commission	\$ 1,000.00	\$ 1,000.00	\$ -	0.001%	\$0.06
Disability Commission	\$ 500.00	\$ 500.00	\$ -	0.001%	\$0.03
Historical Commission	\$ 100.00	\$ 100.00	\$ -	0.000%	\$0.01

*Based off of Certified Average Home Value of \$326,380, Tax Rate of \$14.99 per thousand \$ Valuation = Average Tax Bill of \$4,892.44



SECTION 2-5

ORDERS & VOTES
BY CITY COUNCIL

AUTHORIZING FY2023 REVOLVING FUNDS
M.G.L. CH.44, S.53E½

ORDER: To authorize and direct the City Treasurer to establish the following revolving funds for the fiscal year beginning July 1, 2024 to June 30, 2025 in accordance with M.G.L. Chapter 44, section 53E½:

Revolving Fund	Authorized to Expend	Revenue Source	Purpose of Fund	Spending Limit
Airport Fuel	Airport Commission	Sale of airplane fuel	Purchase of fuel, airport programs, and improvements	Available balance or \$20,000, whichever is less
Community Development Projects	Community Development/ Planning	Historic Housing Rehab Income	Salaries and expenses relating to Community Development Activities	Available balance or \$20,000, whichever is less
Wetland Protection	Conservation Commission	Local wetland filing fees	Costs associated with wetland protection activities	Available balance or \$20,000, whichever is less
Health Prevention Activities	Health Director	Health Prevention Training Fees	Salaries and expenses related to Health Dept	Available balance or \$20,000, whichever is less
Council on Aging Recreational Activities	Council on Aging Director	Recreation Fees	Salaries and expenses relating to recreational activities at Senior Center	Available balance or \$40,000, whichever is less
Gardner's Summer Celebration	Mayor	Collections and donations	Costs associated with Gardner's Summer Celebration	Available balance or \$20,000, whichever is less
Planning Board Publications	Planning Board	Sale of Planning Board publications	Preparation and production of Planning Board publications	Available balance or \$3,000, whichever is less
Road Resurfacing	Public Works Director	Fees charged for cutting into newly paved roads	Costs associated with road resurfacing and road maintenance	Available balance or \$20,000, whichever is less
Municipal Recreation Dept	Municipal Recreation Director	Fees charges and donations	Salaries and expenses related to Municipal Recreation Dept	Available balance or \$50,000, whichever is less
High School Summer Football Camp	School Department	Camp fees and donations	Salaries and expenses for the High School Summer Football Camp	Available balance or \$20,000, whichever is less
Summer Basketball Camp	School Department	Camp fees and donations	Salaries and expenses for the Summer Basketball Camp	Available balance or \$12,000, whichever is less
Transportation	School Department	Bus passes and fees for transportation	Salaries and expenses relating to school transportation	Available balance or \$20,000, whichever is less

As per M.G.L., interest earned on these funds shall be treated as general fund revenue.

The person or persons authorized to expend from each fund shall report annually to the Mayor and City Council the total amount of receipts and expenditures for the prior fiscal year and for the

current fiscal year through December 31st, along with any other information that City Council may by vote require.

In the event any fund is not reauthorized for the following fiscal year or the city changes the purpose of the revolving fund, the balance in the fund shall revert to surplus revenue, unless City Council and the Mayor vote to transfer the funds to another revolving fund established in accordance with M.G.L. Chapter 44, section 53E½.

AN ORDER TO RAISE AND APPROPRIATE A SUM OF MONEY FOR THE VARIOUS DEPARTMENTS FOR THE EXPENSE BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 TO JUNE 30, 2025.

ORDERED:

To raise and appropriate for the expense of the City of Gardner for the Fiscal Year beginning July 1, 2024 to June 30, 2025 sums as designated for the expenditures of the various departments, other than what was presented to City Council in the Salary and Labor budget, according to the detailed schedule hereto annexed and made a part of this money order in the amount of TWENTY-SEVEN MILLION, FOUR HUNDRED SEVEN THOUSAND, TWO HUNDRED SEVENTY-SEVEN DOLLARS 00/100 CENTS (\$27,407,277.00)

AN ORDER TO RAISE AND APPROPRIATE A SUM OF MONEY FOR THE VARIOUS DEPARTMENTS FOR THE SALARY AND LABOR BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 TO JUNE 30, 2025.

ORDERED:

To raise and appropriate for the expense of the City of Gardner for the Fiscal Year beginning July 1, 2024 to June 30, 2025 sums as designated for the expenditures of the various departments, Salary and Labor budgets, according to the detailed schedule hereto annexed and made a part of this money order in the amount of THIRTEEN MILLION, SIX HUNDRED SIXTY-FIVE THOUSAND, FOUR HUNDRED, FOURTEEN DOLLARS 45/100 CENTS (\$13,665,414.45)

AN ORDER TO RAISE AND APPROPRIATE A SUM OF MONEY FOR THE SCHOOL DEPARTMENT BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 TO JUNE 30, 2025.

ORDERED:

To raise and appropriate for the expense of the City of Gardner for the Fiscal Year beginning July 1, 2024 to June 30, 2025 sums as designated for the expenditures of the School Department according to the detailed schedule hereto annexed and made a part of this money order in the amount of THIRTY-FOUR MILLION, TWO HUNDRED TWELVE THOUSAND, TWO HUNDRED, TWENTY-SIX DOLLARS 00/100 CENTS (\$34,212,226.00)

AN ORDER APPROPRIATING A SUM OF MONEY FROM AVAILABLE FUNDS-
BONDS PROCEEDS RESERVED TO INTEREST-OUTSIDE DEBT FOR THE
FISCAL YEAR BEGINNING JULY 1, 2024 TO JUNE 30, 2025.

ORDERED:

That there be and is hereby appropriated for the Fiscal Year beginning July 1,
2024 to June 30, 2025 the sum of ONE HUNDRED SEVENTY THOUSAND
DOLLARS 00/100 CENTS (\$170,000) from Available Funds-Bonds Proceeds Reserved
to Interest-Outside Debt.

AN ORDER APPROPRIATING A SUM OF MONEY FROM AVAILABLE FUNDS-
CABLE COMMISSION FEES RESERVED TO CABLE COMMISSION BUDGET
FOR THE FICAL YEAR BEGINNING JULY 1, 2024 TO JUNE 30, 2025

ORDERED:

That there be and is hereby appropriated for the Fiscal Year beginning July 1,
2024 to June 30, 2025 the sum of TWO HUNDRED ONE THOUSAND, ONE
HUNDRED SIXTY-THREE DOLLARS 73/00 (\$201,162.73) from Available Funds-
Cable Commission Fees Reserved to the Cable Commission budget. **Any unused funds
will revert back to the Cable Commission Fees Reserved Fund at year end.**

AN ORDER APPROPRIATING A SUM OF MONEY FROM AVAILABLE ENTERPRISE FUNDS-VARIOUS RECEIPTS RESERVED TO VARIOUS ACCOUNTS FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 TO JUNE 30, 2025

ORDERED:

That there be and is hereby appropriated for the Fiscal Year beginning July 1, 2024 to June 30, 2025 the sum of TEN MILLION, EIGHT HUNDRED NINETEEN THOUSAND, EIGHTY DOLLARS 00/100 CENTS (\$10,819,080.00) from Available Enterprise Funds-Receipts Reserved to the following accounts:

Sewer Dept	Enterprise Fund	\$4,046,560
Water Dept	Enterprise Fund	3,713,055
Golf Course	Enterprise Fund	1,067,630
Landfill Closure	Enterprise Fund	93,687
Solid Waste	Enterprise Fund	1,898,148

Any unused funds will revert back to the original Enterprise Fund at year end.

AN ORDER REQUESTING A TRANSFER FROM SOLID LANDFILL SURPLUS/RETAINED EARNINGS TO FUND FY25 REVENUE BUDGET.

ORDERED:

That there be and is hereby transfer the sum of Ninety-Three Thousand Six Hundred, Eighty-Seven Dollars and 00/100 (\$93,687.00) from Landfill Surplus/Retained Earnings to Fund FY25 Revenue Budget.

AN ORDER REQUESTING A TRANSFER FROM SEWER
SURPLUS/RETAINED EARNINGS TO FUND FY25 REVENUE BUDGET.

ORDERED:

That there be and is hereby transfer the sum of Three Hundred Twenty-Two
Thousand Seven Hundred Nine Dollars and 43/100 (\$322,709.43) from Sewer
Surplus/Retained Earnings to Fund FY25 Revenue Budget.

PART 3: BUDGET BY DEPARTMENT



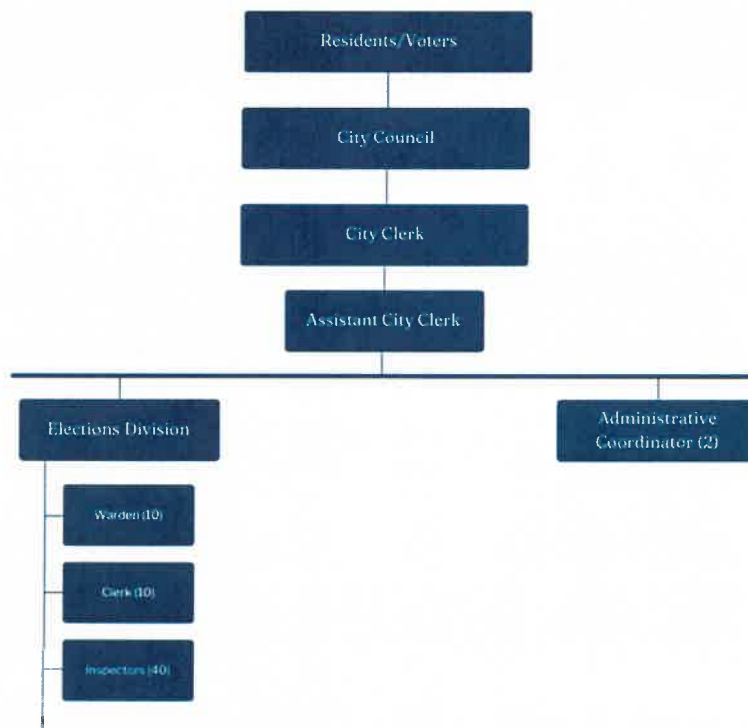


Part 3-1

**GENERAL
FUND
DEPARTMENTS**

Office of the City Clerk:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
City Council Salary and Labor	\$ 96,424.25	\$ 102,916.27	\$ 6,492.02	6%
City Council Expenses	\$ 17,585.00	\$ 16,087.45	\$ (1,497.55)	-9%
Total City Council	\$ 114,009.25	\$ 119,003.72	\$ 4,994.47	4%
City Clerk Salary and Labor	\$ 212,599.35	\$ 218,434.09	\$ 5,834.74	3%
City Clerk Expenses	\$ 7,200.00	\$ 6,984.00	\$ (216.00)	-3%
Total City Clerk	\$ 219,799.35	\$ 225,418.09	\$ 5,618.74	2%
Election Salary and Labor	\$ 53,050.00	\$ 53,050.00	\$ -	0%
Election Expenses	\$ 27,040.00	\$ 26,228.80	\$ (811.20)	-3%
Total Elections	\$ 80,090.00	\$ 79,278.80	\$ (811.20)	-1%



Total Department Head Budget: \$423,700.61

City Council Oversight Committee(s): Finance Committee

Clerk's Office

TITI SIRIPHAN
CITY CLERK
95 Pleasant Street, Room 121
Gardner, MA 01440
978-630-4058

BUDGET HIGHLIGHTS

The City Clerk's budget is comprised of City Clerk, City Council, and Elections and Registration.

Department Salaries & Wages – X% of Dept Budget

- Budget includes a 2% Cost of Living Adjustment for all employees – excluding City Council, Election Officers and Board of Registrars.
- The Clerk's Office will consist of 4 full-time employees. One City Clerk (1), one (1) Assistant Clerk, and two (2) administrative coordinators.
- With the new laws regarding elections and early voting, additional staff are needed to assist with working late nights and mandatory weekends. There needs to be a minimum of 6 poll workers per precinct. Gardner has 10 precincts, so the mandatory election officers required by law is 60. Additional staff is also needed during election season to assist the clerk's office, cover breaks on election day, training, alternate workers to cover any "no shows", assist with the volume of voters on election day and help get the lines "moving", tallying ballots and clean up at the end of the night. Ideally, I would like to have between 7-9 poll workers per precinct, pending the type of election.

Department Operations – Y% of Dept Budget

- Costs of maintenance for election equipment (12 imagecast machines and 5 automarks) and the cost of processing the annual census that goes out twice a year has gone up, per emails received by the vendors. With the new laws of mandatory voter registration at the RMV, that means there are more registered voters in the city, more census forms to mail and more funds are needed for the supplies, postage and processing.
- If I can get poll pads to operate this year, there will be additional costs to maintain those devices as well. If I utilize the poll pads for future elections, I will be able to reduce the number of poll workers.

Budget Directive Response

Department Request:

- Once fully staffed, I would like to take the Assistant Clerk with me to training and conferences. Additional funds is needed for class expenses and annual clerk dues for Massachusetts Town and Clerk Association.
- Office supplies. Clerk's office is the keeper of the city's records. Would like to order more books and protective sleeves to preserve the older vital records (birth, death and marriage certificates).
- Fancy security paper when printing out certified copies of birth, death and marriage certificates. At the moment, they are printed on watermark bond white paper. A lot of customers complain it doesn't look official.
- My goal is to move out of the clerk's office and have my desk in room 126. That way all 3 full-time staff members will have more space for themselves in room 121. The partition wall would come down and open the office up.
- Please note, I will out this summer for FMLA. Overtime will be needed for the assistant clerk to cover when I'm gone.

Mayor's Recommendation:

The Clerk's budget contains only essential services for successful operations of the office. There are no additional expenses as compared to FY23, but there is some increase in what the vendor has quoted for those same services.

Reduced Budget:

Reduction in the following account may be possible:

City Council – Minor Equipment	\$500
City Clerk – Professional Services	\$300

FY2024 Accomplishments

- Successfully operated and closed out a dual election in October (Local and Special State Primary) and November 2023 (Local and Special State Election). This was the first time during my time running a dual election.
- Successfully operated and closed out the March 5th Presidential Primary.
- The change of dog licensing software from GoGov to OpenGov. OpenGov is a platform used in other departments in the city hall. So far, we have had good feedback with this new program to register dogs. Many residents already have an OpenGov account and can register their dogs online on their own.
- This fiscal year is the first full year business certificates are done online only. No longer have "paper trails."

-
- Dog licensing is currently ongoing and did start late this year because of the election. The \$10 late fee was waived for the month of April due to the new program and the late start of registration. In the month of May, the late fee will be enforced. Last year there were over 2100 licenses issued. As of 2024, we have already issued over 1600 with limited notification to the public.
 - Early voting went well with only minor issues.
 - The first round of the annual street list census is almost complete.

FY2025 Goals

- To be fully staffed with 4 full-time employees (including myself). This will help alleviate the workload on myself and the other staff members. This is a busy office that handles, City Council business, minutes, issue vital records (birth, death, marriage certificates), record amendments, elections, early voting, voter registration, licenses (class I, II, III, secondhand dealers, underground storage, dog licenses), raffle permits, meeting posts, and many more daily office duties. A full list can be provided.
- Utilize the poll pads to reduce paper and have less human errors during the elections.
- To be paperless and get as many things as possible electronically.
- Have all the “older” vital records in protective sleeves and books for preservation.
- Organization of the vaults.
- Reorganization of the Clerk’s Office.

Performance Updates:

- N/A

Grants Received during FY2024

- N/A

Awards/Recognitions Received:

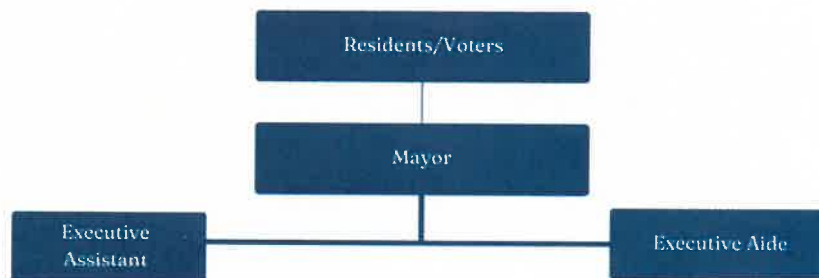
- Although this office has not received any awards, I would like to say that with having 2 retirees, and a couple of changeovers in staff, I’d like to acknowledge the current staff members I have now. They have done an excellent job! Elizabeth Doiron who started in July 2023 hit the ground running and has taken the Assistant City Clerk position seriously. The Administrative Coordinator, Jayen Kumar who came to this office in February 2024 was “thrown into the fire” in the middle of the election season and has done a great job learning and handling the daily duties of the office. They have no problems with working late nights or weekends, taking on new tasks or learning new things. It has been a sink or swim situation in this office and so far, they have gone above and beyond.

CITY OF GARDNER
FY2025 BUDGET PROPOSAL
AS OF APRIL 25, 2024

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025		FY2025	
				ACTUALS	ACTUALS AS OF 4/25/24	BUDGET	BUDGET	DEPT BUDGET	MAYOR BUDGET		
1	11111	CITY COUNCIL									
2	11111	51010	COUNCILORS SALARIES	\$ 79,694	\$ 71,726	\$ 90,924	\$ 97,416	\$ 97,416	\$ 97,416	\$ 97,416	\$ 97,416
3	11111	51012	CLERK/ASST SAL & WAGES	\$ 3,591	\$ 2,917	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
4	11111	51023	TEMP SALARY & WAGES	-	-	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
5	11111	52050	MINOR EQUIPMENT	-	-	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 485
6	11111	52150	COMMUNICATIONS	\$ 12,526	\$ 2,802	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,185
7	11111	52170	PROFESSIONAL DEV & TRAVEL	\$ 1,473	\$ 566	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,585	\$ 2,507
8	11111	52190	PROFESSIONAL SERVICES	\$ 2,000	-	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,940
9	11111	52230	OFFICE SUPPLIES	\$ 918	\$ 322	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 970
10	11111	55010	GOVERNMENT PICTURE	-	-	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	-
11											
12	TOTAL	CITY COUNCIL		\$ 100,202	\$ 78,331	\$ 114,009	\$ 120,501	\$ 120,501	\$ 119,004		
13											
14	11161	CITY CLERK									
15	11161	51010	DEPT HEAD SALARY & WAGES	\$ 85,229	\$ 70,034	\$ 86,875	\$ 88,613	\$ 88,613	\$ 89,310	\$ 89,310	\$ 89,310
16	11161	51011	ASSISTANT SALARY & WAGES	\$ 93,345	\$ 66,826	\$ 80,500	\$ 47,970	\$ 47,970	\$ 48,869	\$ 48,869	\$ 48,869
17	11161	51012	CLERK SAL & WAGES	\$ 14,692	\$ 16,118	\$ 35,953	\$ 74,340	\$ 74,340	\$ 76,075	\$ 76,075	\$ 76,075
18	11161	51013	PT CLERK/ASST SAL & WAGES	\$ 6,200	-	-	-	-	-	-	-
19	11161	51023	TEMP CLERK SALARY & WAGES	-	-	-	-	-	-	-	-
20	11161	51030	OVERTIME	\$ 189	\$ 9,262	\$ 8,671	\$ 10,000	\$ 10,000	\$ 4,000	\$ 4,000	\$ 4,000
21	11161	51460	LONGEVITY	\$ 540	\$ 270	\$ 600	\$ 180	\$ 180	\$ 180	\$ 180	\$ 180
22	11161	51551	TERMINATION LEAVE	\$ 9,216	\$ 3,150	\$ 3,150	-	-	-	-	-
23	11161	52050	MINOR EQUIPMENT	\$ 297	-	\$ 700	\$ 500	\$ 500	\$ 485	\$ 485	\$ 485
24	11161	52151	TELECOMMUNICATIONS	\$ 491	\$ 643	\$ 700	\$ 700	\$ 700	\$ 679	\$ 679	\$ 679
25	11161	52170	PROFESSIONAL DEV & TRAVEL	\$ 1,407	\$ 626	\$ 626	\$ 500	\$ 500	\$ 485	\$ 485	\$ 485
26	11161	52190	PROFESSIONAL SERVICES	\$ 6,994	\$ 2,304	\$ 3,874	\$ 4,000	\$ 4,000	\$ 3,880	\$ 3,880	\$ 3,880
27	11161	52230	OFFICE SUPPLIES	\$ 1,500	\$ 804	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,455	\$ 1,455	\$ 1,455
28											
29	TOTAL	CITY CLERK		\$ 220,099	\$ 170,036	\$ 223,149	\$ 228,303	\$ 228,303	\$ 225,418		
30											
31	11162	ELECTION & REGISTRATION									
32	11162	51010	BD OF REGISTRATION SAL&WA	\$ 3,050	\$ 2,333	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050
33	11162	51013	ELECTION OFFICERS SAL&WGS	\$ 50,000	\$ 90,016	\$ 90,000	\$ 60,000	\$ 60,000	\$ 50,000	\$ 50,000	\$ 50,000
34	11162	52050	MINOR EQUIPMENT	-	\$ 1,477	\$ 2,000	\$ 7,500	\$ 7,500	\$ 1,940	\$ 1,940	\$ 1,940
35	11162	52150	COMMUNICATIONS	-	\$ 480	\$ 1,040	\$ 2,500	\$ 2,500	\$ 1,009	\$ 1,009	\$ 1,009

Executive Department:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Mayor Salary and Labor	\$ 217,246.22	\$ 221,382.54	\$ 4,136.32	2%
Mayor Expenses	\$ 27,050.00	\$ 25,268.50	\$ (1,781.50)	-7%
Total Mayor	\$ 244,296.22	\$ 246,651.04	\$ 2,354.82	1%
Mayor Unclassified Salary and Labor	\$ 150,000.00	\$ 150,000.00	\$ -	0%
Mayor Unclassified Expense	\$ 274,025.31	\$ 207,600.00	\$ (66,425.31)	-32%
Total Mayor Unclassified	\$ 424,025.31	\$ 357,600.00	\$ (66,425.31)	-19%
Weights & Measures Salary and Labor	\$ 10,161.04	\$ 10,465.00	\$ 303.96	3%
Weights & Measures Expenses	\$ 200.00	\$ 200.00	\$ -	0%
Total Weights & Measures	\$ 10,361.04	\$ 10,665.00	\$ 303.96	3%
Youth Commission Salary and Labor	\$ -	\$ -	\$ -	0%
Youth Commission Expenses	\$ 1,000.00	\$ 1,000.00	\$ -	0%
Total Youth Commission	\$ 1,000.00	\$ 1,000.00	\$ -	0%
Historical Commission Salary and Labor	\$ -	\$ -	\$ -	0%
Historical Commission Expenses	\$ 100.00	\$ 100.00	\$ -	0%
Total Historical Commission	\$ 100.00	\$ 100.00	\$ -	0%



Total Department Head Budget: \$616,016.04

City Council Oversight Committee(s): Finance Committee (Mayor, Unclassified, Weights & Measures, Historical Commission); Public Welfare (Youth Commission)

City of Gardner, *Executive Department*

Michael J. Nicholson, Mayor



Department Salaries & Wages – 62% of Dept Budget

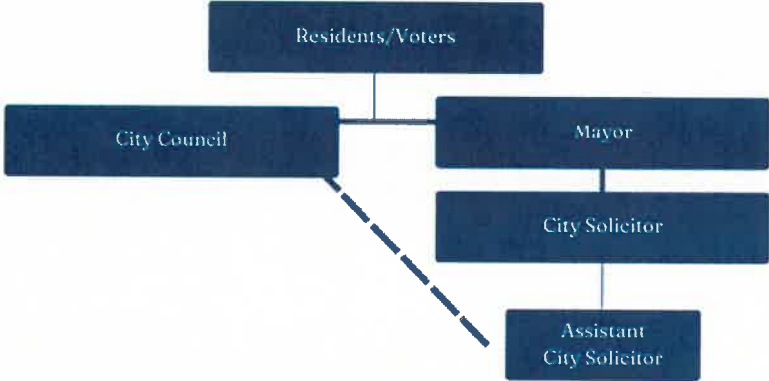
- Budget is built with a 3% Cost of Living Adjustment given to all non-union employees
- There is no change to the stipend given to members of commissions, per the City Code
- Office consists of the Executive Assistant and Executive Aide positions.
 - o Rachel Roberts will be serving in her role as Executive Assistant for ten (10) years as of this coming December.
 - o Katharine Jablonski will begin in the Executive Aide role beginning on June 3, 2024.
 - o There is also periodically interns who work in the department.

Department Operations – 38% of Dept Budget

- Most expense line items were only slightly reduced, or level funded from last year.
- The Main difference is in the Mayor's Unclassified section where the opioid funds were moved out of the budget due to the creation of the new special revenue account for these funds as voted on by the City Council in April 2024.

Law Department:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Law Salary and Labor	\$ 136,928.25	\$ 140,781.94	\$ 3,853.69	3%
Law Expenses	\$ 17,700.00	\$ 17,169.00	\$ (531.00)	-3%
Total Law	\$ 154,628.25	\$ 157,950.94	\$ 3,322.69	2%

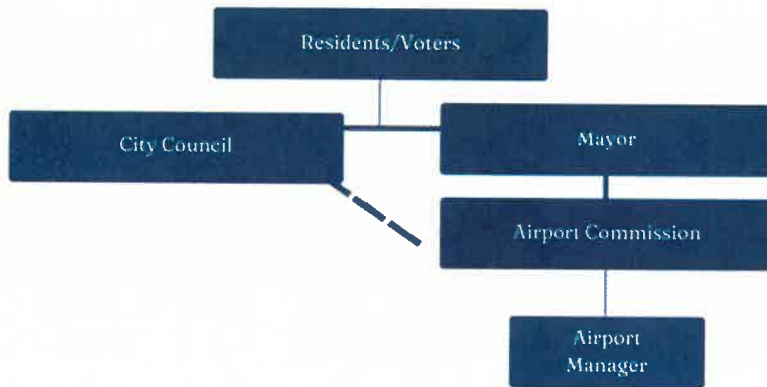


Total Department Head Budget: \$157,950.94

City Council Oversight Committee(s): Finance Committee

Airport:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Airport Salary and Labor	\$ 25,549.04	\$ 26,790.30	\$ 1,241.26	5%
Airport Expenses	\$ 10,000.00	\$ 14,651.00	\$ 4,651.00	32%
Total Airport	\$ 35,549.04	\$ 41,441.30	\$ 5,892.26	14%



Total Department Head Budget: \$41,441.30

City Council Oversight Committee(s): Public Welfare Committee

Airport Department

Isabelle Davis, Airport Manager
Airport Department
95 Pleasant St, Room 214
Gardner, MA 01440
978-630-1900 X8038 or 978-790-7779

BUDGET HIGHLIGHTS

General highlights for next year are:

- Airport Manager (Isabelle Davis) would like to be full time rather than 19 hours per week. She feels it is a full time job. Getting additional business and activity on the airport after receiving federal funding is important and takes time and diligence to do along with all the other duties.
- Utilities budget fell short for electricity.
- Diesel fuel for equipment fell short.
- Telecommunications budget fell short with the addition of Free Internet in the airport building.
- The airport would like to be part of the Gardner Chamber of Commerce because we think it will bring business and people to the airport because of relationships, fly-ins, events. We need budget money to become a member.
 - The airport is asking for budget money for a full-time airport manager, additional budget money for utilities, diesel fuel, telecommunications, and a small amount of money to hold fly-ins, and events at the airport.

Department Salaries & Wages – 65% of Dept Budget

- Department Staffing – Airport Manager, Isabelle Davis, 19 hours per week current staffing.
- Minimum staffing level ideal would be full-time Airport Manager. The position would bring the Airport Manager position to full time, plus benefits.

Department Operations – 35% of Dept Budget

- Increases in operational expenses are more mowing grass, and plowing than was done in previous years. With an onsite Airport Manager these increases are because of availability and desire for the airport to look good so more grounds maintenance.
- New expenses for the coming fiscal year would be the annual fee for the Gardner Chamber of Commerce \$325 per year, a nominal amount for fly-ins \$100 per summer, and events \$400 per year at the airport. This would be a fly-in pancake breakfast (\$100 per summer), where we would buy the food, but would charge \$20 per airplane and proceeds would go back to the city. Another would be an airport event where the event uses the facility and we purchase coffee and light snacks. Visibility with the public and an invitation for the public to be at the airport are important for future business and activities (\$400/year). We could charge admission to defray some city costs.

Budget Directive Response

Department Request:

It is important to get the public to come to the airport, have a flight instructor, or a mechanic on site to recharge the airport and bring pilots in. The wish list would be a full time Airport Manager, and additional budget for a small amount of fly-in/event monies. Also important are, additional expenses for utilities and diesel fuel, and free internet is a must for transient pilots to check weather when they arrive in Gardner.

Reduced Budget:

If we had to reduce the budget by 3%, I would reduce Repairs & Maintenance. Since we renovated the airport building, we also repaired some things (leaky faucets, cracked flooring, etc.), so we could reduce here although if something happens where we need a plumber or a fuel tank repair we would be stuck (the fuel tank is maintained once per year, and it was repaired once this year. Each bill was \$1600.

FY2024 Accomplishments

Airport Runway/Taxiway project with federal money, airport building renovation with grant money, improved grounds, improved visibility at the airport because city hall has an employee there now, visibility into previous operations at the airport and finding a lack of any attempt to make money for the city. The new airport manager is focused on increasing revenue for the City and increasing business/activity at the airport.

FY2025 Goals

Airport Manager's goal is to increase revenue at the airport. This will be done through increasing activity whether it's events, fly-ins, word of mouth. Another way to increase revenue is to increase rents slightly, find people who will use the tie-down ramp to tie-down their airplane. Airport Manager would like to probably remove Dominic Scaleria from the large hangar (he's been there 20 years and the City has repeatedly lost money over his late rent payments and use of utilities and facilities. A good plan would be to use that hangar for a full time mechanic and a full time flight instructor. These would bring people to the airport again and it would flourish like it used to. The airport manager is confident about making this happen and making the airport welcoming for the public and pilots.

Performance Updates:

1. Wrote COVID Grant applications resulting in \$62,000 in grant money for the airport. Used part of that money to renovate the airport building.
2. Reduced Dominic's footprint, out of two rooms, so the rooms could be renovated. Removed years of junk.
3. Airport building interior renovation per approval from Mayor.
4. INCREASED potential revenue in airport building by 100%, IN THE SAME SQUARE FOOTAGE. Renovated rooms can now be rented separately. Looking for a potential restaurant or flight school or other to rent the space. Working to increase airport revenue.
5. Doing all paperwork, computer work and emails for the airport including analysis of bills, and other issues that come up with help from City Hall employees.
6. Approving airport bill payments working with a small budget. I have an Associates degree in Accounting and a Masters degree in Computer Science.
7. Installed free internet at the airport building with Bob's help.
8. Analysis of tenants and rental payments including bill collection for a few non paying tenants. Worked with tenants to rectify this. Successfully collected all past due rents. Rented hangars to new tenants.
9. Discussions with city attorney regarding town of Templeton charging fees to tenants. Actively working to resolve issue.
10. Found out electricity at airport is not split out for each tenant to pay, leaving a larger bill for the airport.
11. Successfully removed two abandoned aircraft that had been sitting on the ramp for over 15 years.
12. Removed Dominic from City hangar and cleaned out years of junk.
13. Working with FAA to bring public functions to the airport, especially young people.
14. Working on having other functions at the airport in the coming months.
15. Writing grant application for a new furnace for the airport building.
16. Coordinated ribbon cutting ceremony for airport grand re-opening.
17. Maintenance at the airport including snow plowing, mowing, cleaning, and using/driving all airport equipment.
18. Recently helped acquire a free snowblower for use at the airport.

Additionally,

1. COVID relief money of \$61,000 received has been used in part to renovate the interior of the building as follows:
 - a. \$20,800 to demolish and rebuild the windowed room which was rotted, and interior painting
 - b. \$7,400 split the hangar apart from the two rooms to increase rental revenue
 - c. \$3,896 re-install fixtures for the bathroom that was closed down, new bathroom fixtures both bathrooms, and paint
 - d. \$11,600 asbestos abatement and commercial grade vinyl flooring.

-
2. Potential rental income from two renovated rooms could result in \$24,000/year of additional rental income.
 3. Successfully collected all past due rents which resulted in collecting \$9,600 in back rent.
 4. Grant application for a new airport building furnace, if received, would result in grant money of approximately \$29,000
 5. Removal of 152 from the ramp and subsequent sale of \$2,000
 6. Free snowblower valued at \$1,500.

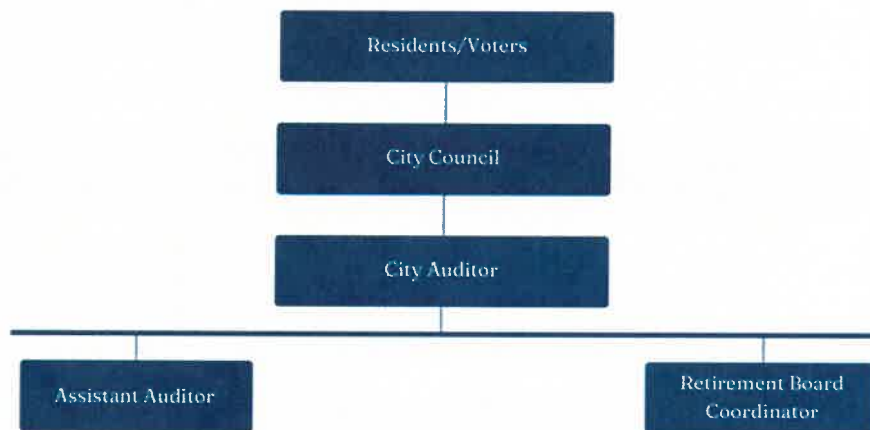
These are the monies I have been able to raise in the time that I've been here: \$127,100.

Grants Received during FY2024

- Covid relief monies for 2019, 2020, and 2021 written by Isabelle Davis totaling \$61,000
- FAA federal monies for runway/taxiway project written by Gale Associates totaling \$5.2 Million
- New furnace for the airport building from MassDOT written by Isabelle Davis totaling approximately \$26,000

Office of the City Auditor:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Auditor Salary and Labor	\$ 145,077.31	\$ 149,184.58	\$ 4,107.27	3%
Auditor Expenses	\$ 73,090.00	\$ 73,500.00	\$ 410.00	1%
Total Auditor	\$ 218,167.31	\$ 222,684.58	\$ 4,517.27	2%
Retirement Salary and Labor	\$ 96,629.00	\$ 100,385.45	\$ 3,756.45	4%
Retirement Expenses	\$ 5,518,958.00	\$ 5,918,166.00	\$ 399,208.00	7%
Total Retirement	\$ 5,615,587.00	\$ 6,018,551.45	\$ 402,964.45	7%



Total Department Head Budget: \$6,241,236.03

City Council Oversight Committee(s): Finance Committee

City Auditing Dept

John Richard
City Auditor
Gardner City Hall
95 Pleasant Street
Gardner, MA 01440

Department Salaries & Wages

The Auditing department has 2 positions.

- City auditor-John Richard
- Assistant auditor-Jacqueline Leger

Budget Directive Response

Budget salaries request is a 5% increase for city auditor and a 12% increase for the assistant city auditor position. Basic COLA request amount and for the assistant position to get the salary increased to what the current other assistant positions are receiving for the city. Was able to maintain prior year's operating budget amount lowering some line items 3% where saving could be found.

City Auditor Dept Objectives and Goals

Short Desc.	Full Desc	Completion Date
Implement MUNIS Receipts Module in City Clerk's office	Had a meeting with MUNIS tech on how to go about creating City Clerk receipts codes in MUNIS. Working on creating those. Hope to have those in the system by 4/30/2024. Generate a training manual. Set up training with City Clerk employees. This will make this an automated process vs right now they manually update a spreadsheet.	by 6/30/2024
FY23 Free Cash Certification	Have all data and documentation ready and available to DOR Rep by Sept 2023. Goal to have Free cash Certified in Oct 2023. FY22 Free cash was certified on 10/17/22.	9/21/2023
Year End Outside Audit	FY22 there were 0 finding, 0 new recommendations and 0 recurring recommendations. Final Audited Statement rec'd 12/28/22. Goal for FY23 to have final audit report in March. FY22 auditors have requested 370 documents to review. 59 emails which currently there is no open item at this time. Outside auditors will be in-house June 13th-14th 2023 to start auditing the financials for FY23. Most likely FY23 audit will be complete by Jan 2024	FY23-03/2024
MEMA Covid Grant	Assisted in gathering documentation and cost breakdown in which \$248,126.35 has been submitted for reimbursment. Still waiting for final reimbursement approval.	3/1/2024
ARPA Grant	Submitted a total of \$5,576,251.19 of actual expenditures & earmark projects \$\$ submitted as of 9/30/23. 5 year grant in which total funding is \$6,051,754	5 Year Grant
MMAAA Certification	City Auditor will be taking MMAAA certification exam in March 2024. This program usually takes 3 years but because of Covid the exam has been postponed the last couple of years. Assistant auditor will start attending MMAAA educational courses in March of 2024.	7/30/2024
Ongoing Objectives and Goals		
	Utilize audits to identify opportunities for improved efficiency and the effective use of	On Going
	Have written processes. Fundamental in achieving the proper conduct of governmental functions and administration of available resources through the implementation of well-	On Going
	Perform Internal Audits in every dept that handles cash receipts. Started doing this in FY18	On Going
	Written Auditor Procedures. Have all processes and procedures with documented examples on daily, weekly, monthly and yearly posting entries written down with time frames on when they need to be posted. Completed 06/30/16	On Going



GARDNER CONTRIBUTORY RETIREMENT SYSTEM

CITY HALL

95 PLEASANT ST.

GARDNER, MA 01440-2691

PHONE 978-630-4006

FAX 978-630-4012

January 29, 2024

City of Gardner
City Council
City Hall
Gardner, MA 01440

RE: FY 2025 Cost of Living Adjustment (COLA)

Dear Councilors:

The Retirement Board wishes to notify you that a public meeting for the purpose of determining whether or not to grant a cost-of-living adjustment for the retirees and survivors receiving retirement benefits has been posted for March 26, 2024, at 10:00 A.M. in the Mayor's Conference Room, City Hall, Room 128.

The COLA, pursuant to Chapter 32, Section 103(c), will be 3.00%, effective July 1, 2024. The Social Security Administration's latest COLA is 3.2%. In accordance with Chapter 32, Section 103(i), the Board may elect a maximum 3.0% increase. The COLA is calculated on the first \$14,000 of retirement allowance only.

If you have any questions, please contact the retirement board office.

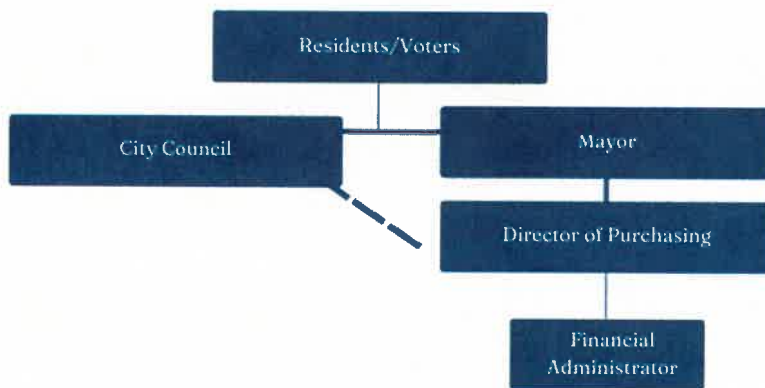
Very truly yours,

Denise M. Merriam
Board Chairperson

cc: Mayor M. Nicholson
K. Murray, GHA Director

Purchasing and Civil Enforcement:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Purchasing Salary and Labor	\$ 122,902.98	\$ 127,659.01	\$ 4,756.03	4%
Purchasing Expenses	\$ 5,100.00	\$ 4,250.00	\$ (850.00)	-20%
Total Purchasing	\$ 128,002.98	\$ 131,909.01	\$ 3,906.03	3%
Civil Enforcement Salary and Labor	\$ 2,500.00	\$ 2,500.00	\$ -	0%
Civil Enforcement Expenses	\$ 4,500.00	\$ 4,500.00	\$ -	0%
Total Civil Enforcement	\$ 7,000.00	\$ 7,000.00	\$ -	0%



Total Department Head Budget: \$138,909.01

City Council Oversight Committee(s): Finance Committee

{PURCHASING & CIVIL ENFORCEMENT DEPT}

JOSHUA CORMIER
PURCHASING AND CIVIL ENFORCEMENT DEPARTMENT
GARDNER CITY HALL
ROOMS 215 AND 217
978-991-5866 OR X-8054

BUDGET HIGHLIGHTS

General highlights of items listed in the department budget requests.

The Purchasing Department Budget has the following highlights:

FY25 Dept Request-Purchasing

- The line item for “Senior Account Clerk Sal & Wages” has a proposed increase that is significant but necessary to the function of the department. The increase aligns with a proposal to make this position an Assistant Director of Purchasing or Deputy Purchasing Director. Further support information to follow.
- The “Communications” line item has an increase to shift the bid advertisement process from being processed by each individual department to a new centralized process. If approved, the Purchasing Department would manage the payment of advertisement placed within the public procurement process. The proposed number is the average spent annually and does not include projects that are funded by grants.
- All other items are proposed as level funded.

FY25 Mayor Request

- The salary line items reflect a 2% increase for the Department Head and the appropriate increase for the Senior Account Clerk (which should be labeled as the Financial Admin). The latter’s line item reflects the associated contract number and appropriate step increase.
- The “Communications” line item has been reduced to level funding.
- All other items are proposed as level funded.

FY25 Reduced Budget

- Salary line items match the “FY25 Mayor Request” budget with the same support.
- “Communications” line item reduced by 25%. If the City conducts an increased public procurement process, like in FY23, this line item will need to be increased.
- “Professional Development & Travel” also reduced by 25% to reflect the current training needs of the department as well as MCPPO designation status.
- “Office Supplies” line item was reduced by 9% approximate.
- Per request, the Non-Salary Expenses have been reduced by more than 3% as an aggregate.

FY25 Civil Enforcement

- Items are level funded from FY23 budget; however, the “Professional Services” line item may need to be adjusted to reflect an updated parking meter plan as well as the expiration of the existing contract.

Department Salaries & Wages – X% of Dept Budget

- Build your budget with a 2% Cost of Living Adjustment for all employees.
Description of Department Staffing – how many positions are in your department and what are the titles. You do not need to put names.
- Is there anything that sets minimum staffing levels or standards for your department? If so, what would that standard be and how does your current staffing reflect that?
- In an ideal world, what would your staffing levels be and with what positions?

Department Staffing

- The budget relates to two separate departments, the Purchasing Department and the Civil Enforcement Department, however the staff remains the same for both as it consists of a Director and a Financial Administrator.
- The budget has been built with a 2% COLA for the Director and the appropriate rates, per union contract, for the Financial Administrator.
- The staffing level provides an adequate level to complete tasks; however, the function of the department could become more efficient and effective with the change of title and function of the Financial Administrator. Currently, the Director is the only employee able to complete essential functions of the department including, but not limited to, the creation of contracts and the approval/conversion of purchase orders. If the position was converted to an Assistant Director or Deputy Director position, those and other duties could be assigned to the second employee if required and/or to enable vital financial functions to continue in the Director's absence. For example, if the Director is to take a vacation, purchases could not be made, and things would be held, or the Director would be forced to work remotely.
- In an ideal world, the staffing levels would remain at two employees, but it would consist of a Director and an Assistant Director or Deputy Director. This would also allow the Purchasing Department to maintain a staff structure like the Treasurer and Auditing Departments that also have vital financial functions that are required by the City to function properly. The Assistant or Deputy position should also be made a salaried position.

Department Operations – Y% of Dept Budget

- Main reasons for operational costs
- If there are any increases in operational expenses, what are the drivers for those increases.
- Do you anticipate any new expenses coming up in the coming fiscal year (July 2024-June2025) that will be reflected in this operating budget? If so, what are they?
- Trends you've seen over the last couple of years – what seems to traditionally always be underfunded over the last few fiscal years.

Department Operations

- The operational costs of the Purchasing and Civil Enforcement Departments are both limited to a small portion of the overall budget. Basically, the offices share office supplies, professional development & training, and telecommunications. The two departments have separate "Professional Services" line items as the Purchasing Department uses this line item to fund the

DocuSign account while the Civil Enforcement Department line item is used to fund the Parking Violation Processing contract.

- As mentioned prior, the increase to “Communications” within the FY2025 Department Request would constitute an increase and is in response to the requests of other municipal departments. Currently, if a project requires a public procurement process the Director of Purchasing will complete the advertising process required by MGL. This process includes advertising in the local newspaper and results in an added cost that is then passed on to the managing department for payment. There are times that this becomes an inefficient process and payments are not made within deadlines causing the accounts to be placed on hold and delaying other projects from being advertised. If approved, this would allow for the process to lie completely within the Purchasing Department with all advertisements being placed and paid for by this department. The increase reflects the annual average of non-grant funded projects.
- The only item that I anticipate may change would be the “Professional Services” of the Civil Enforcement Department. This line item funds the Parking Violation Processing contract which expires at the end of FY24 and will need to be procured again. This line has been reduced over the past couple years in response to the COVID pandemic as well as the reduction of working, available meters within the city. A new contract coupled with the initiating of a Parking Meter Committee that may propose changes to the existing system makes me less confident that this number will cover the costs of the service.

Budget Directive Response

Department Request:

The “Wish List” as we have called it in the past. This is what your department would look like and be funded at in an ideal world where money limitations were not the issue. This includes both staffing levels and expenses. Make this the kitchen sink but explain why you’ve included what you include and why it would be beneficial to both your department and the city if this were to be what goes forward to the City Council.

The Purchasing Department “Wish List” consists of two requests: 1) to replace the Financial Administrator position with an Assistant Director or Deputy Director of Purchasing & Civil Enforcement and 2) to centralize the public procurement advertisement process within the department. I will provide more details, related to each, below.

Since my initial appointment as the Director of Purchasing and Civil Enforcement in late 2019, the Purchasing Department has consistently reacted to the needs of the municipality and its employees. Within that time, the essentiality of the department’s functions has provided me with the knowledge to review the current staff structure and levels. Currently, it is my professional opinion that this department requires an Assistant Director, like those that exist within the Auditor and Treasurer’s

Departments, to ensure that the necessary financial tasks are completed within a timely and/or mandated timeframe. To be clear, I am not requesting an additional staff member, but I do believe that the Financial Administrator position should be replaced with an Assistant Director position.

At this time, the Director is the only person that can initiate contracts or convert purchase orders, among other things, for the city. With regards to the latter function, the Purchasing Department receives dozens of requisitions every day or so that require review and conversion. Many of these requisitions require some level of review in relation to MGL but many are small requisitions with recurring transactions. At this time, the Director needs to review and convert to a purchase order prior to any vendor being paid or specific purchases being made. If the Director is out for more than a couple days or on vacation, the process is halted, and vendors cannot be paid. Or as is often the case, the Director needs to work remotely to ensure the essential financial functions of the city continue. This is the only department within the payment process that does not have an Assistant Director who can aid in this process when the Director is not in the office.

I would also add that many communities have Assistant Directors, or Deputy Directors in some cases, that assist with these tasks. Both Fitchburg and Leominster have Assistant Directors as well as larger departments though, admittedly, these communities are larger as well. In Fitchburg, the Assistant Director is an ordinance established position and works within a department that also has a Director and a position that is essentially the Buyer. In Leominster, the Assistant Director can review and approve requisitions as well as set up contracts prior to disbursement for signatures. At this time, it would be appropriate to also add that the current Leominster Assistant Director is the former Gardner Financial Administrator, Meredith Tarr, who left to accept the position in Leominster because Gardner lacked that opportunity.

Following some research of salaries related to Assistant Purchasing Agents, Deputy Purchasing Agents, and Assistant Directors, it appears that the salary range for such positions range from approximately \$52,000 to \$66,000 with larger cities, like Worcester, paying salaries as high as \$95,000 for like positions. My request would be to start the Assistant Director Salary at \$54,000.

Again, this request is not to increase staffing levels but to provide an enhanced staff structure that enables the Purchasing Department, as well as the Civil Enforcement arm of the department, to operate in a manner that is efficient and productive. Ideally, the Assistant Director would be MCPPO designated and would have the least amount of training to provide the essential financial tasks in the event the Director is away from the office for one day or multiple days. This ensures that the city

continues to pay its vendors in a timely manner while allowing us to make purchases when needed through the proper purchase order manner. This is listed within my "Wish List" request, but it truly is something that is becoming more necessary than hoped for and I do hope you consider this change to the Purchasing Department.

The existing public advertising process is to have the Director submit all required advertisements on behalf of the department managing the project. Most of these mandated advertisements are at no charge but MGL does still require us to advertise in a local newspaper. We adhere to this requirement by placing public ads within *The Gardner News* at a cost that averages a few hundred dollars. Once an invoice is received by the Purchasing Department, we forward the paperwork to the other department for payment. There have been times when that payment is not made in a timely manner and the City's ability to place additional ads is suspended. Additionally, the process is less efficient and does not allow for the optimal experience for either party.

The proposed increase is based on the average cost of advertising since my appointment and does not include advertisements that were paid for by grant funding. It would also alter the above process, centralizing the steps within the Purchasing Department. I would place the ads and I would pay the invoices when received, eliminating any issues of nonpayment while increasing the efficiency of the department.

Mayor's Recommendation:

This section should be the realistic budget that gets reviewed by the City Council. What's included? Why is it included? What will it cover? In this section basically write out what you would normally say at the City Council Subcommittee meetings when asked to describe your budget.

The Purchasing Department's "Mayor's Recommendation" budget provides a budget that is primarily level funded from the previous fiscal year. All non-salary items are level while the salary line items have been increased by 2% for the Department Head and as required by contract for the Financial Administrator. The latter includes a step increase as well as the contractually required raise.

I would point out that the Professional Services line item is for the city to maintain its DocuSign account. DocuSign is used to provide an electronic method of contract

execution and management. This is much more efficient and has provided a reduction in paper usage and cost.

The Civil Enforcement budget remains level funded as well. One point that I continue to make is that the Professional Services line item does not account for any changes that may affect the cost including but not limited to a new Parking Violation Processing contract as well as the potential return of a usable parking meter.

Reduced Budget:

All departments will be asked to provide a reduced budget that decreases non-salary expenditures by three percent (3%) for each department. This does NOT mean that this is going to occur, but if you had to cut 3% of expenses (non-salary and wages) from your budget, what would it be.

In this section describe what those reductions would be and what impact they would have on your department's operations if those cuts were made.

Some sections of the budget do not have this. If you do not have this in your budget, it has been blacked out in the spreadsheet version and you can skip this for that section of the budget.

The Purchasing Department has a rather small non-salary expenditure amount so reducing all the accounts became a bit difficult. With that noted, the following reductions were proposed:

- Communications: This line item is currently used to pay for public procurement advertisement that is not managed by a particular department. For example, any disposition of public land or a procurement that affects multiple departments would require a source of funding to pay for mandated advertisement.
- Professional Dev & Travel: Training would be limited but the designations we have received as employees of this department could be maintained while reducing training this year. Ultimately, it may require additional training next fiscal year.
- Office Supplies: Due to some improvements made by the department, this can be reduced.

There are only two line items within the Civil Enforcement Department's budget. The non-salary item was cut by nearly 50% in FY2024. As noted, the contract will be bid out in the spring of 2024 so I would like to retain the number until a new contract is in place.

FY2024 Accomplishments

Basically, put a copy of your latest 6-month check in here in. Have it formatted in the example I sent out for what that should look like.

The Purchasing Department facilitates the projects of other departments (i.e. projects, purchases, etc.) so it is difficult to quantify the totality of accomplishments made by the department. The following are a few of those that are more easily listed (7/1/23 to 12/31/23):

- The department converted 1,357 total purchase orders. The amount liquidated totaled \$16,230,530.50.
- The department initiated and completed 36 procurement processes that required contracts with a total contracted amount of \$1,078,058.15.
- Due to the initiation of a paperless process for both purchase order conversion and contract execution, the department saved a minimum of 1,433 sheets of paper for the former and approximately 400 sheets.
- The Purchasing Department continues to efficiently process all requisitions submitted while ensuring the purchase complies with required MGL and the City Charter prior to approval. Additionally, all contract requests are responded to and processed in a timely manner to enhance the quality of service for our internal employees as well as the vendor.

The Civil Enforcement Department serves to collect civil fines issued by a variety of municipal departments. In addition, the department, through the Director's appointments as both the Municipal Hearing Officer and Parking Clerk, serves to hear and decision appeals made in relation to civil fines as well as parking tickets. Within the first six months of 2024, the following numbers exist:

- The department reviewed and made 11 parking ticket appeal decisions.
- The Parking Clerk conducted one Parking Violation Appeal Hearing.
- The Municipal Hearings Officer conducted one Municipal Hearing (Building Code Violation Appeal)

The Director of Purchasing also serves as the City's Film Liaison. The city hosted a small, independent film project in the fall of 2024 and had discussions with scouts who have visited the City of Gardner in the past. Additionally, the "Film Gardner" page was developed (with the aid of additional employees and various interns) and went live at the start of 2024.

FY2025 Goals

During each 6-month check in, I've asked departments to think of what goals/projects they have for their department for the next 6 months. Do that again here but do it for the whole fiscal year. It is fine if it's a fluid plan and is subject to change. But where do you see your department going as of now.

The following goals are presented for the combined Purchasing and Civil Enforcement Department:

- To update the PO Change Order process, within MUNIS, to mirror the PO approval process. This would contain the process within the MUNIS system and would be auditable, when required, while enhancing our financial checks and balances.
- To update and document the Real Property Surplus process. The number of real property dispositions has increased since I became the Director, and my goal is to document the process so that municipal stakeholders understand what is required by Massachusetts General Law.
- To initiate and enforce a written contract process when larger supply purchases are made. Currently, the Auditor has recommended that supplies more than \$50,000 should not be purchased without a written agreement. Establishing and documenting will be forthcoming.
- Finally, and most importantly, the Purchasing Department staff needs to be improved. As noted, the Department consists of a Director and a Financial Administrator but there needs to be an Assistant Director who is able and responsible for completing essential financial tasks in the absence of the Director. Without such a position, the Director is the only one that can initiate contracts and convert purchase orders. To the latter, there are more than a hundred requisitions that are submitted to the Department each week with most requiring near immediate conversion due to payment requirements. If the Director is out for more than a few days, bills are not paid, and purchases cannot be made requiring the Director to complete these tasks when outside of the office and when that would not be required if an Assistant Director position existed.

Performance Updates:

Some of you may not fit this section, and if you don't that's okay. Basically, provide me with a copy of your latest annual report and something like that will go here.

I've sent you a copy of the Newburyport budget and the Amesbury Budget documents if you need ideas of what to put here.

Number of calls, permits issued, performance indicators, etc.

Basically, treat this as the reason long-term planning for your department exists.

The annual reports for 2022 and 2023, for both the Purchasing Department as well as the Civil Enforcement Department, are attached to this submission.

Grants Received during FY2024

- N/A

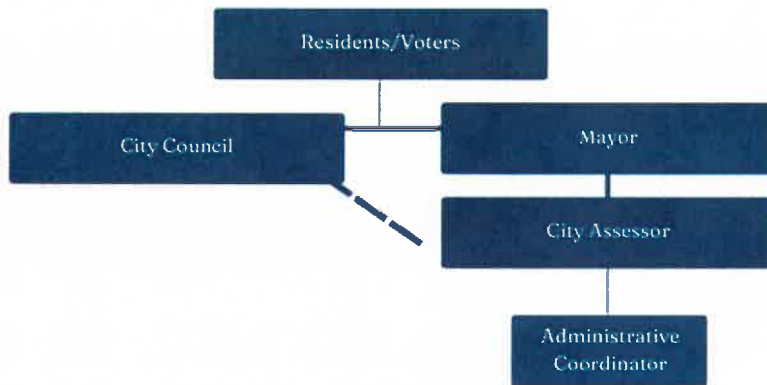
Awards/Recognitions Received:

- Some of you have gotten awards or recognitions for your department in the last year or had staff who have made some achievements. Please list those here. Good to show off our employees' accomplishments when they deserve some recognition.

Aimee Levasseur, the current Financial Administrator, has earned her Associate Massachusetts Certified Public Purchasing Official designation as of February 9, 2024.

Assessing Department:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Assessor Salary and Labor	\$ 121,913.07	\$ 126,404.12	\$ 4,491.05	4%
Assessor Expenses	\$ 78,900.00	\$ 78,700.00	\$ (200.00)	0%
Total Assessor	\$ 200,813.07	\$ 205,104.12	\$ 4,291.05	2%



Total Department Head Budget: \$205,104.12

City Council Oversight Committee(s): Finance Committee

Assessors Department

Christine Kumar, MAA
95 Pleasant Street, Room 229
978-630-4010

BUDGET HIGHLIGHTS

The Assessor's budget is comprised mainly of salary and services provided by our vendors. We are maintaining level services and the slight increase in our "Valuation Maintenance" and "Valuation Update" accounts is due to vendors increase in services for FY2025.

Department Salaries & Wages – 60% of Dept Budget

- Budget includes a 2% Cost of Living Adjustment for all employees—excluding Board members. This includes the City Assessor and 1 full-time administrative assistant.

Department Operations – 40% of Dept Budget

- The Assessors office utilizes the services of Vision for our database maintenance as well as sales analysis and value adjustments. RRC oversees our personal property accounts, including the valuation of the utility companies.
- Both Vision (+ \$1,400) and RRC (+ \$1,800) have increased some of their fees for FY2025.
- I do not anticipate new expenses coming up in FY25 that will be reflected in this operating budget.
- If we have any overfunding, it would be in our "Valuation Updates" account, in which case is encumbered to assist in defraying the higher costs incurred every 5 years—recertification year.

Budget Directive Response

Department Request:

Aside from increases in salaries, I would like to have access to "NearMap". Last I checked, it was about \$6,000 annually.

This is a software system that provides birds eye views of the city which is updated every year (you can pay more to have additional flyovers each year). Currently, our most up-to-date view is from 2021 (it is now 2024). With more current views and far better clarity when zooming in, we could confirm stages of new construction and demolition, and see outbuildings/sheds, decks, etc. that may have been missed. We could also view parcels in Chapter Land—confirm acreage for forestry, farming/agriculture, etc. It also allows you to measure length and area.

Assessors Department

Mayor's Recommendation:

The Assessor budget contains only the essential services for successful operation of the office. There are no additional expenses as compared to FY23, but there is some increase in what the vendor has quoted for those same services.

Reduced Budget:

Reduction in the following accounts may be possible:

Telecommunications	\$1,000 to \$0
Personal Development & Travel	\$2,500 to \$2,400
Professional Services	\$2,000 to \$1,000
Computer Software	\$1,000 to \$0

This is a total reduction of \$3,100 (3% of my non-salary expenditures is \$2,367).

FY2024 Accomplishments

- Patrick Harring and his employee (Hanne) completed approximately 300 inspections (cyclical and building permits)
- Updated all FY2024 exemption applications (Veteran, Blind, Surviving Spouse, Elderly) and mailed to previous year recipients.
- All FY024 Chapter Land applications were updated and mailed.
- 2022 Qualified Sales for FY2024 Values report was created and made accessible to the public (printed copy in office and link on Assessor webpage).
- Worked with RRC (personal property) to finalize assessments and new growth.
- Worked with Vision on interim year assessed value adjustments: LA3 (Sales), LA4 (Values) and LA13 (New Growth) were all submitted, and everything was approved by October 6, 2023.
- Assessments by location and by owner reports were created and made accessible to the public (printed copy in office and links on Assessor webpage).
- 2023 Building permits are up to date in Vision—entered on the corresponding property record card for each.
- 2023 Deeds are up to date in Vision—ownership updated on the corresponding property record card through December 18th, when extract for Q3/Q4 billing was created. Deeds after the 18th are being entered on a daily/weekly basis and are now current to January 17th.
- Prepared the statistics for the November 20th Classification Hearing with City Council.

Assessors Department

FY2024 Accomplishments (cont'd)

- Entered all approved exemptions into Vision so that the amount awarded will be shown as a credit on the Q3 and Q4 tax bills.
- Assisted in the completion and submission of the FY2024 recap sheet—approved and tax rate certified by the DOR on November 29th.
- I filed motions to have two ATB cases dismissed, based on the fact the owners made late tax payments that resulted in interest being charged. Via a Zoom motions hearing, the Chairman of the ATB made the determination the ATB did not have jurisdiction and the cases were successfully dismissed.
- Vision converted the property cards to PDF files and they were uploaded to the portal on January 5th for public viewing.
- Worked with Vision to close out the FY2024 database and flip to FY2025—including resetting the “New Growth” report so new updates will be entered in the new year.
- Prepared approximately 600 FY2025 Income and Expense Forms (mail merge, print, put in envelopes) that were mailed to our Apartments (>4 units), Mixed Use, Commercial and Industrial properties on January 5th.
- Prepared approximately 320 FY2025 Form of Lists (mail merge, print, put in envelopes) that were mailed to our personal property accounts on January 16th.

FY2025 Goals

- Lauren/Chris - Have boxes from back room in HR brought to Lauren’s office so that we can file what cannot be disposed of or shredded.
- Lauren/Chris - Check the Municipal Records Retention Schedule and go through files to see if there is anything to dispose of or shred. If so, complete/submit the Form RMU-2 application for destruction permission.
- Chris - Inspections for building permits—decks, sheds, garage, new construction, etc.
- Lauren – Take the first MAAO class, Course 200 (scheduled to attend in February 2024)
- Lauren – Take over the printing and mailing for I&E’s and FOL’s under Chris’ supervision.
- Chris – Schedule a monthly department meeting to address any potential issues and reinforce timelines.
- Chris – Work on Continuing Education credits for next MAA recertification due at the end of 2025.

Assessors Department

Performance Updates:

- N/A

Grants Received during FY2024

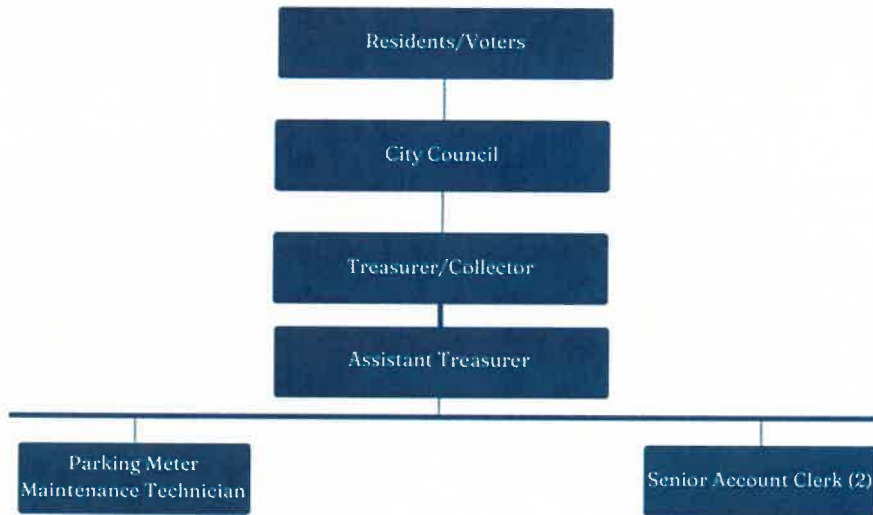
- N/A

Awards/Recognitions Received:

- Lauren Stinnett (Assessor's Administrative Coordinator) took the DOR course 101 and successfully passed the exam in February 2023. She is scheduled to participate in the MAAO (Massachusetts Association of Assessing Officers) Course 200 in February 2024. Both are required courses toward MAA certification.

Office of the City Treasurer:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Treasurer Salary and Labor	\$ 210,697.08	\$ 216,958.58	\$ 6,261.50	3%
Treasurer Expenses	\$ 138,250.00	\$ 132,500.00	\$ (5,750.00)	-4%
Total Treasurer	\$ 348,947.08	\$ 349,458.58	\$ 511.50	0%
Debt Service Salary and Labor	\$ -	\$ -	\$ -	0%
Debt Service Expenses	\$ 4,661,106.00	\$ 4,576,755.00	\$ (84,351.00)	-2%
Total Debt Service	\$ 4,661,106.00	\$ 4,576,755.00	\$ (84,351.00)	-2%
Property Insurance Salary and Labor	\$ -	\$ -	\$ -	0%
Property Insurance Expenses	\$ 815,000.00	\$ 850,000.00	\$ 35,000.00	4%
Total Property Insurance	\$ 815,000.00	\$ 850,000.00	\$ 35,000.00	4%



Total Department Head Budget: \$5,776,213.58

City Council Oversight Committee(s): Finance Committee

TREASURER/COLLECTOR

JENNIFER A. DYMEK
TREASURER/COLLECTOR
95 Pleasant Street, Room 118
Gardner, MA 01440
978-630-4016 / 978-630-4008

BUDGET HIGHLIGHTS

General highlights of items listed in the department budget requests.

Department Salaries & Wages – 59% of Dept Budget

- The department is staffed by four full-time employees. The Treasurer/Collector is responsible for the day-to-day operations and management of the department. The position also has full charge of all regulatory reporting. The Assistant Treasurer/Collector provides back up support to the T/C, however, the main function is to process payroll, accounts payable, and make the daily bank deposits. The front counter is staffed by a Senior Clerk, specializing in taxes; and a Senior Clerk, specializing in utility collection. The T/C and Assistant T/C provide backup counter support. There is also one part-time Parking Meter Technician who is responsible for keeping the meters in good working order, when possible, and for collecting and depositing the cash receipts.
- There are no minimum staffing levels or standards for this department.
- The department would benefit from a part-time, or floater, position. There are instances when additional coverage is necessary, i.e. when there are vacations or other absences, or when approaching a tax collection due date. Additionally, the office has a lot of paper files, and many storage vaults, that require organization. Staffing levels are adequate for current work, but not for any extra projects.

Department Operations – 41% of Dept Budget

- Most of the operations budget (85%) is for Parking Meter Maintenance, Professional Services, and Postage.
- The parking meters are aging and require parts so the budget remains high.
- The City has been pro-active, over the last two years, sending tax titled properties, to the City's Tax Title Attorney, to begin the foreclosure process. This has resulted in an increase in the Professional Services budget line.
- Finally, the department is responsible for the postage machine. The costs associated with postage includes funds for all departments to mail their correspondence, as well as covering mailings for real estate, personal property, and excise tax bills. As postage costs continue to rise, the budget will continue to rise.

Budget Directive Response

Department Request:

The FY2025 Department Request includes significant increases in department salaries. Based on salary surveys of similar size/budget communities, as well as the towns surrounding Gardner, the salaries are low. As the department ages, and the majority retiring within the next 10 years, it is imperative to continually increase the salaries to attract position replacements.

The other major increase recommended is to the Professional Services line. The City should continue to push more tax titled properties to foreclosure so that they can eventually be auctioned to recapture some of the unpaid taxes as well as get them back into a tax paying status. There is also a proposed increase in Professional Development and Travel to provide training opportunities for staff. As the City moves forward with paperless transactions, reliance on computers is increasing. Courses targeted toward advanced use of Excel and Word would be beneficial.

Mayor's Recommendation:

The FY2025 Mayor's Request includes 2% cost of living increases to the salaries. Repairs & Maintenance, Parking Meter Maintenance, Minor Equipment, Professional Development & Travel, and Office Supplies are level funded. Professional Services has an increase of \$10,000.00 to accommodate the 40+ properties sent to the Tax Title Attorney in FY2024. Finally, the postage has an increase of \$3,000.00 to cover increased mailing costs.

Reduced Budget:

The Department also prepared a budget with a 3% reduction to non-salary expenses. Instead of cutting each line by 3%, amounts were adjusted to reflect the minimum amount that would still allow the Department to operate. This includes a \$250.00 cut to repairs and maintenance. Most of the equipment in the office is new and often, it is more cost effective to purchase a replacement than to repair it. There is also a \$10,000.00 cut to parking meter maintenance. In FY2024, the City began the discussion of replacing the meters. If a replacement is feasible in FY2025, the likeliness of needing major repairs is minimal. The professional development and travel line has a decrease of \$250.00. The \$500.00 left in the budget will allow the Treasurer and Assistant Treasurer to maintain their memberships in the State and Worcester County associations. Finally Professional Services shows a decrease of

\$5,000.00. This decrease will prevent the Tax Title Attorney from sending some of the properties designated to foreclosure.

FY2024 Accomplishments

In FY2024, the Department was finally able to implement emailing direct deposit payroll advices. In FY2023, the City invested in a MUNIS upgrade that included that capability. The first advices were officially emailed with the December 14, 2023 payroll. The new technology also allowed W2s to be emailed for the first time. The City will no longer need to purchase the direct deposit advice forms or W2 forms. This represents an approximate savings of \$3,500.00.

The Department was also able to work with Unibank, the City's online payment provider, and Kelley & Ryan, the City's Deputy Collector and printer of tax and excise bills, to put the image of tax bills online. Each resident can now navigate to the online payment system, enter their bill, or search for their bill, and then view the statements. Preliminary and Actual are available for viewing. The resident does not have to create an account, nor do they have to pay the bill online in order to access the images.

FY2025 Goals

In FY2025, the Department would like to continue to modernize the way tasks are performed. The office is working closely with the Auditing Office to set up Electronic Fund Transfer (EFT) payments to vendor in order to cut down on the printing and mailing of physical checks. A special email address has been created for vendors to submit their banking information and notices have been mailed with checks to let vendors know that there is going to be another option.

The Department would also like to find time to organize the vaults and file cabinets. Limited space has made the staff get creative with filing. Since COVID in 2020, the department has switched to electronic report files, which has eliminated some of the storage issues, however, there are historical files that need to be maintained forever and they need to be organized logically.

Performance Updates:

In FY2023, the Department processed receipts of \$124,549,123 and warrants of \$134,102,214.

Part of the receipts were from tax payments, as follows:

FY23 Real Estate Tax Commitment was \$29,801,687 and tax collection was \$28,943,694.

FY23 Personal Property Tax Commitment was \$1,718,288 and collection was \$1,711,981.

2023 Motor Vehicle Excise had seven separate commitments for \$2,215,541 and collection of \$2,161,079.

TREASURER/COLLECTOR – DEBT SERVICE

JENNIFER A. DYMEK
TREASURER/COLLECTOR
95 Pleasant Street, Room 118
Gardner, MA 01440
978-630-4016 / 978-630-4008

BUDGET HIGHLIGHTS

General highlights of items listed in the department budget requests.

Department Salaries & Wages – N/A

Department Operations – N/A

Budget Directive Response

Department Request:

Since 2013, the City has bonded for various projects, notably the Police Station, Watkins Field Upgrade, and the Elementary School. The budget reflects the required payments in FY2025.

CITY DEBT (INSIDE THE DEBT LIMIT)					
Issue Date	Project	Original Loan	Term	Int. Rate	Remaining Balance
06/28/2013	Police Station-EPA	\$200,000.00	20 Years	1.50%	\$ 110,025.70
03/07/2014	Police Station	\$12,000,000.00	20 Years	3.73%	\$7,750,000.00
03/08/2016	DPW Facility	\$1,457,000.00	20 Years	2.15%	\$1,230,000.00
07/05/2017	Auditorium Heating	\$520,000.00	20 Years	2.15%	\$ 430,000.00
07/05/2017	GHS Electric Panel	\$135,000.00	20 Years	2.35%	\$ 105,000.00
07/05/2017	GHS & ESS Paving	\$100,000.00	12 Years	3.16%	\$ 70,000.00
05/25/2018	Watkins Field	\$3,388,000.00	20 Years	2.13%	\$3,040,000.00
06/23/2022	Paving	\$313,813.00	15 Years	5.00%	\$ 290,000.00
CITY DEBT (OUTSIDE THE DEBT LIMIT)					
08/12/2021	Elementary School	\$18,778,000.00	30 Years	2.25%	\$17,495,000.00
06/23/2022	Elementary School	\$22,121,187.00	30 Years	4.50%	\$21,380,000.00

Mayor's Recommendation:

The debt payments are set when the borrowing is finalized. The budgeted amount represents the payments that will be due in FY2025.

Reduced Budget:

N/A

FY2024 Accomplishments

N/A

FY2025 Goals

N/A

Performance Updates:

N/A

Grants Received during FY2024

N/A

Awards/Recognitions Received:

N/A

TREASURER/COLLECTOR PROPERTY INSURANCES

JENNIFER A. DYMEK
TREASURER/COLLECTOR
95 Pleasant Street, Room 118
Gardner, MA 01440
978-630-4016 / 978-630-4008

BUDGET HIGHLIGHTS

General highlights of items listed in the department budget requests.

Department Salaries & Wages – N/A

Department Operations – N/A

Budget Directive Response

Department Request:

The Treasurer's office oversees the property and general liability insurance coverage, for all City and School buildings, as well as coverage for public officials, and all of the motor vehicles and heavy equipment owned by the various departments. Insurance costs have seen a steady increase of 6% to 8% annually. The FY25 budget includes a 6% increase to property and general liability, while public official and motor vehicle insurances have been level funded.

Mayor's Recommendation:

It is recommended that the budgeted amount be approved.

Reduced Budget:

N/A

FY2024 Accomplishments

N/A

FY2025 Goals

N/A

Performance Updates:

N/A

Grants Received during FY2024

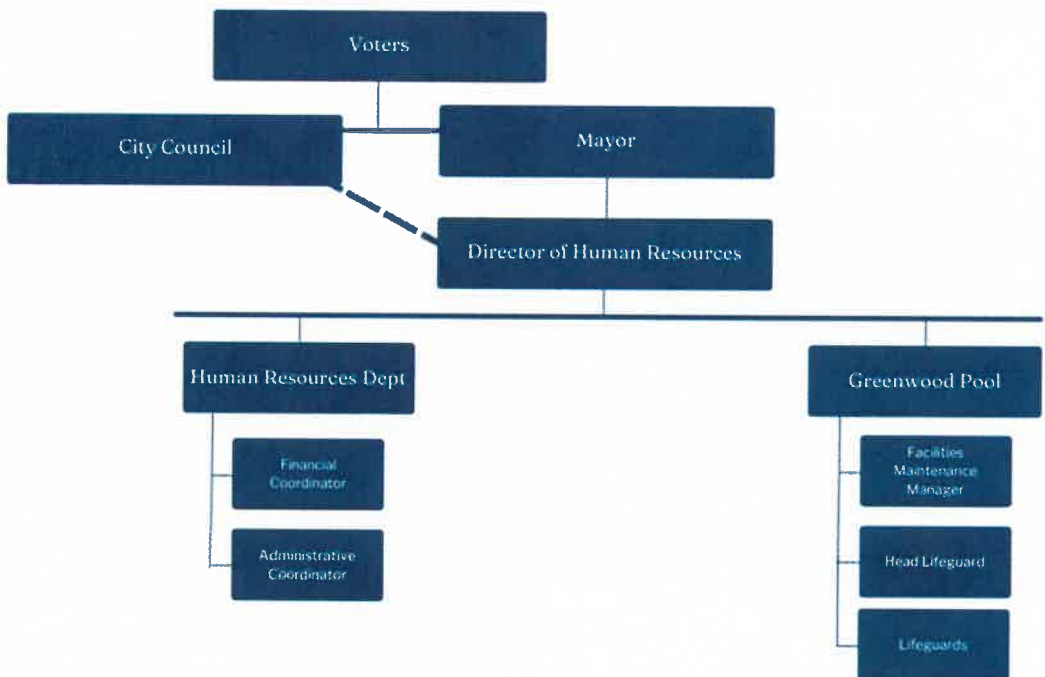
N/A

Awards/Recognitions Received:

N/A

Human Resources:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Human Resources Salary and Labor	\$ 147,710.31	\$ 163,251.47	\$ 15,541.16	10%
Human Resources Expenses	\$ 28,700.00	\$ 17,850.00	\$ (10,850.00)	-61%
Total Human Resources	\$ 176,410.31	\$ 181,101.47	\$ 4,691.16	3%
Greenwood Pool Salary and Labor	\$ 56,000.00	\$ 51,000.00	\$ (5,000.00)	-10%
Greenwood Pool Expenses	\$ 29,200.00	\$ 30,950.00	\$ 1,750.00	6%
Total Greenwood Pool	\$ 85,200.00	\$ 81,950.00	\$ (3,250.00)	-4%
Disability Commission Salary and Labor	\$ -	\$ -	\$ -	0%
Disability Commission Expenses	\$ 500.00	\$ 500.00	\$ -	0%
Total Disability Commission	\$ 500.00	\$ 500.00	\$ -	0%
Employee Benefits Salary and Labor	\$ -	\$ -	\$ -	0%
Employee Benefits Expenses	\$ 9,857,304.79	\$ 10,717,575.13	\$ 860,270.34	8%
Total Employee Benefits	\$ 9,857,304.79	\$ 10,717,575.13	\$ 860,270.34	8%



Total Department Head Budget: \$10,981,126.63

City Council Oversight Committee(s): Finance Committee (HR, Benefits); Public Welfare Committee (Greenwood Pool, Disability)



City of Gardner
Human Resources Department
95 Pleasant Street Rm. 226
Gardner, MA 01440
(978) 630-4001 • (978) 630-4025

Debra A. Pond, Director of Human Resources

Budget Highlights

There are no out of the ordinary budget highlights for any of the departments managed by the Human Resources Department, which consist of the following:

- Human Resources Department
- Greenwood Pool Department
- Disability Commission

The only "wish list" item would be the staff salaries. Other items, specifically for the Greenwood Pool are:

- The demolition of the indoor pool building and building of an outdoor pavilion which is covered under a Community Development and Planning grant.
- The re-siding and roof replacement for the outdoor pool buildings, which is being added to the Capital Improvement Plan.

Department Salaries & Wages

Human Resources Department - 85% of Department Budget

Three positions.

- Director of Human Resources
- Administrative Coordinator
- Financial Administrator – split with Golf Department. Also handles Airport Commission, IT and Recreation Department purchase orders and invoice payments.

Current staffing numbers are acceptable. In a perfect world, an Assistant Director of Human Resources position would allow for the distribution of certain duties and responsibilities that only the Director can handle at this point in time.

Greenwood Pool Department – 64% of Department Budget

Approximately fifteen (15) positions.

- Certified Pool Operator/Head Lifeguard
- Lifeguards

Human Resources Department

Budget Highlights

2 | Page

- Building Maintenance Craftsman – split with Council on Aging (1/4 of time utilized for pool).

Current staffing levels are acceptable, however more lifeguards are always needed.

Disability Commission – No staff factored into budget.

Department Operations

Human Resources Department - 15% of Department Budget

These are the standard day-to-day expenses for the department with no increases.

Greenwood Pool Department – 36% of Department Budget

These are the standard day-to-day expenses for the department with an increase for pool supplies. As we were notified last season and expect it again this season, the cost of pool chemicals is increasing.

Disability Commission – 100% of Department Budget

Decreased amount requested as the Commission is just re-establishing meetings.

Budget Directive Response

Department Requests:

Human Resources Department – Wish List

- Salary changes commensurate with salary survey recommendations.
- The creation of an Assistant Director of Human Resources position.
- IT purchases – software products that provide for benefit timekeeping, upgrades to the City website to provide for an interactive page for employees (for policies, procedures and forms), pay change tracking system to provide for a tickler system and pay history.
- Health and Safety room items. First aid supplies, comfortable sitting/lying down furniture and window blinds.
- Larger training budget to enhance training throughout the City departments.

Greenwood Pool Department – Wish List

- Parking lot – currently only on street parking available.
- Picnic tables.
- Volleyball court.
- Fencing or gated area around filtration building, preventing children utilizing the splash park from gaining access to the area.

Human Resources Department

Budget Highlights

3 | Page

Disability Commission – Wish List

- Nothing at this time.

Mayor's Recommendations:

The budget submissions for all three (3) departments are level funded on most items other than those described above, with a 2% proposed wage increase.

Reduced Budget:

Both the Human Resources and Greenwood Pool Departments were cut by 3% in areas where historically we may not have utilized the entire budget. This does not mean, however that we would not use it this year.

The Disability Commission budget was reduced by 30%.

FY2024 accomplishments and FY2025 goals will be provided separately.



Debra A. Pond
Director of Human Resources



City of Gardner
Human Resources Department
95 Pleasant Street Rm. 226
Gardner, MA 01440
(978) 630-4001 • (978) 630-4025

Debra A. Pond, Director of Human Resources

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Human Resources Department

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Human Resources Department

Budget Highlights

3 | Page

Disability Commission – Wish List

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Mayor's Recommendations:

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Reduced Budget:

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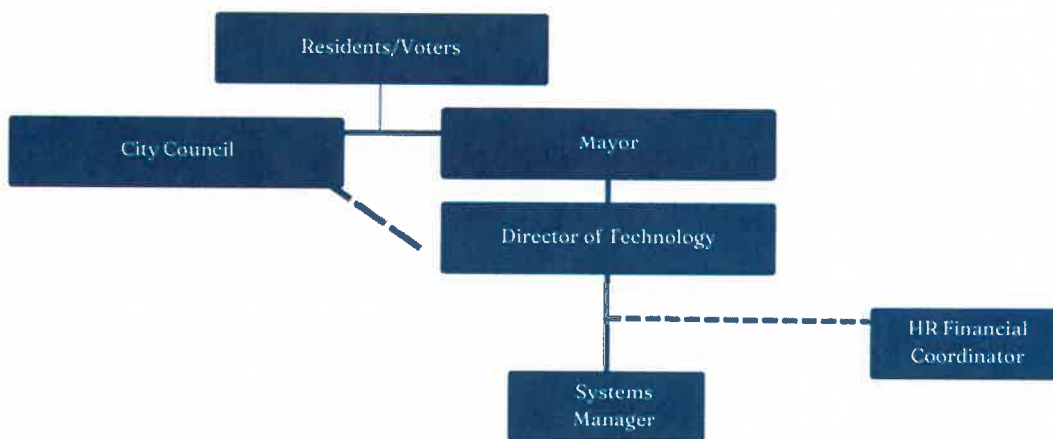
Debra A. Pond
Director of Human Resources

CITY OF GARDNER
FY2025 BUDGET PROPOSAL
AS OF APRIL 25, 2024

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2024		FY2025		FY2025
				ACTUALS	ACTUALS AS OF 4/25/24	BUDGET	BUDGET	DEPT BUDGET	MAYOR BUDGET			
215												
216	11152	HUMAN RESOURCES										
217	11152	51010	DEPT HEAD SALARY & WAGES	\$ 94,711	\$ 70,413	\$ 96,540	\$ 106,590	\$	\$			
218	11152	51012	CLERK/ASST SAL & WAGES	\$ 47,953	\$ 35,946	\$ 50,510	\$ 70,226	\$	\$			
219	11152	51460	LONGEVITY	\$ 630	\$ 660	\$ 660	\$ 690	\$	\$			
220	11152	51551	TERMINATION LEAVE	\$ -	\$ 30,983	\$ 30,983	\$ -	\$	\$			
221	11152	52050	MINOR EQUIPMENT	\$ -	\$ -	\$ 500	\$ 500	\$	\$			
222	11152	52150	COMMUNICATIONS	\$ 1,350	\$ 900	\$ 3,000	\$ 3,000	\$	\$			
223	11152	52170	PROFESSIONAL DEV & TRAVEL	\$ 1,115	\$ 648	\$ 2,000	\$ 2,000	\$	\$			
224	11152	52190	PROFESSIONAL SERVICES	\$ 150	\$ 5,000	\$ 5,400	\$ 400	\$	\$			
225	11152	52191	V.I.P. S. PROGRAM	\$ 1,595	\$ 1,218	\$ 1,600	\$ 1,600	\$	\$			
226	11152	52192	MEDICAL EXAMS	\$ 33,590	\$ 2,100	\$ 15,000	\$ 30,000	\$	\$			
227	11152	52230	OFFICE SUPPLIES	\$ 844	\$ 599	\$ 1,200	\$ 1,200	\$	\$			
228												
229	TOTAL	HUMAN RESOURCES		\$ 181,937	\$ 148,467	\$ 207,393	\$ 216,206	\$	\$			
230												
231	16621	GREENWOOD MEMORIAL POOL										
232	16621	51013	P/T LIFE GUARDS SAL&WGS	\$ 37,905	\$ 34,080	\$ 55,000	\$ 57,000	\$	\$			
233	16621	51030	OVERTIME	\$ 2,908	\$ 574	\$ 1,000	\$ 1,000	\$	\$			
234	16621	52030	REPAIRS & MAINTENANCE	\$ 2,416	\$ 2,586	\$ 4,000	\$ 4,000	\$	\$			
235	16621	52050	MINOR EQUIPMENT	\$ -	\$ -	\$ 1,000	\$ 1,000	\$	\$			
236	16621	52110	ENERGY & UTILITIES	\$ 8,088	\$ 5,042	\$ 9,000	\$ 9,000	\$	\$			
237	16621	52151	TELECOMMUNICATIONS	\$ -	\$ -	\$ 500	\$ 500	\$	\$			
238	16621	52230	OFFICE SUPPLIES	\$ -	\$ -	\$ 200	\$ 200	\$	\$			
239	16621	52231	POOL SUPPLIES	\$ 13,162	\$ 14,537	\$ 15,000	\$ 17,500	\$	\$			
240	16621	55161	NEW POOL FILTRATION SYSTEM	\$ 32,000	\$ -	\$ -	\$ -	\$	\$			
241												
242	TOTAL	GREENWOOD MEMORIAL POO		\$ 96,479	\$ 56,818	\$ 85,700	\$ 90,200	\$	\$			
243												
244	19914	EMPLOYEE BENEFITS										
245	19914	52200	111F CLAIMS REVIEW	\$ 36,170	\$ 43,653	\$ 42,800	\$ 43,656	\$	\$			
246	19914	57010	WORKER'S COMPENSATION	\$ 145,533	\$ 125,910	\$ 128,400	\$ 130,968	\$	\$			
247	19914	57011	WORKER'S COMPENSATION-SCHOOL	\$ 182,983	\$ 125,910	\$ 128,400	\$ 130,968	\$	\$			
248	19914	57021	UNEMPLOYMENT COMPENSATION	\$ 14,382	\$ 30,949	\$ 84,530	\$ 85,375	\$	\$			
249	19914	57022	UNEMPLOYMENT COMPENSATION-SCH	\$ 22,445	\$ 49,742	\$ 110,016	\$ 111,116	\$	\$			
250	19914	57040	MEDICARE	\$ 204,497	\$ 220,581	\$ 224,700	\$ 226,947	\$	\$			

Information Technology:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
IT Salary and Labor	\$ 178,229.80	\$ 183,707.76	\$ 5,477.96	3%
IT Expense	\$ 340,765.00	\$ 341,684.08	\$ 919.08	0%
Total Info Tech	\$ 518,994.80	\$ 525,391.84	\$ 6,397.04	1%



Total Department Head Budget: \$525,391.84

City Council Oversight Committee(s): Finance Committee



CITY OF GARDNER

Information Technology Department

Bob OKeefe
Gardner City Hall
95 Pleasant St
Gardner, MA 01440

Apr 16 2025

Department Positions, Salaries and Wages

The Info Tech Dept has 2.25 positions available for the entire Department. 2 positions are the Engineers/Technicians and .25 is a shared person within the HR Office who oversees the bookkeeping for the Tech Dept, this position appears on the HR budget)

There are 2.25 staff consists of:

- Director – Bob OKeefe
- Systems Manager – Todd Hall
- Financial Clerk – Christine Meagher

Budget Directive Response

This year the Dept budget request is 10.8% above what was approved in 2024. The City Hall servers are now about eight years old. Usable life of servers range 4-6 years and we are pushing that already. We go over the 4-6 years as we have a cluster of servers. When a server goes down the other servers pick up the workloads.

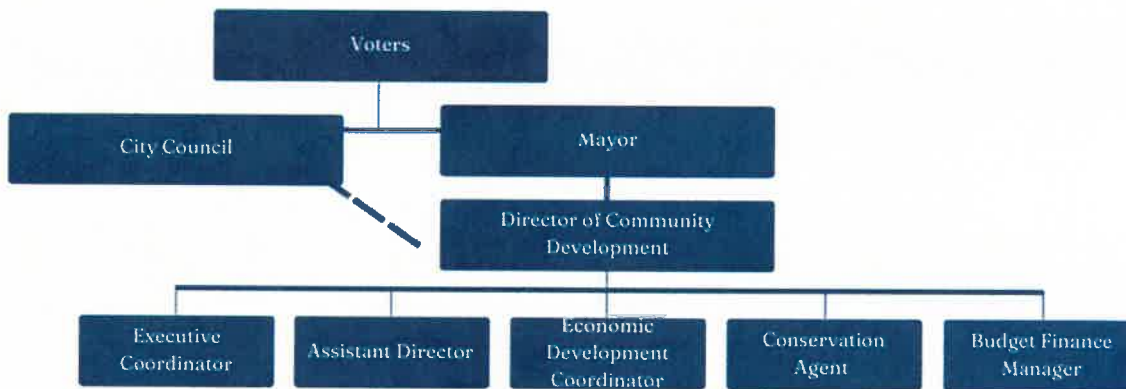
Wish List

It would be helpful if we could create a revolving type of account as the number of items that come up 4-8 years is picking up.

Since I started working here, I have performed many of the duties of a CISO and a security analyst but as the number of attacks continues to rise it would be beneficial to the city if we hired a dedicated security analyst. The Commonwealth pays \$93,000 for an experienced security analyst.

Community Development and Planning:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Conservation Salary and Labor	\$ 36,156.69	\$ 37,057.82	\$ 901.13	2%
Conservation Expense	\$ 2,400.00	\$ 2,284.00	\$ (116.00)	-5%
Total Conservation	\$ 38,556.69	\$ 39,341.82	\$ 785.13	2%
Planning Board Salary and Labor	\$ 36,156.69	\$ 37,057.82	\$ 901.13	2%
Planning Board Expense	\$ 2,400.00	\$ 2,284.00	\$ (116.00)	-5%
Total Planning Board	\$ 38,556.69	\$ 39,341.82	\$ 785.13	2%
Community Dev. Salary and Labor	\$ 189,304.76	\$ 196,140.39	\$ 6,835.63	3%
Community Dev. Expenses	\$ 6,350.00	\$ 6,233.05	\$ (116.95)	-2%
Total Community Dev.	\$ 195,654.76	\$ 202,373.44	\$ 6,718.68	3%



Total Department Head Budget: \$281,057.08

City Council Oversight Committee(s): Finance Committee (Community Development);
Public Welfare Committee (Planning Board); Public Service Committee (Conservation)

April 24, 2024

Mayor Michael J. Nicholson
City of Gardner
95 Pleasant Street
Gardner, MA 01440

RE: Fiscal Year 2025 Budget Narrative

Dear Mayor:

Please find below the requested information for the Fiscal Year 2025 budget for the Department of Community Development and Planning.

BUDGET HIGHLIGHTS

The Department of Community Development and Planning (DCDP) FY25 budget is a level funded budget with a 5% increase in telecommunications and a 2% proposed increase for personnel.

Department Salaries & Wages – 93% of Dept Budget

The DCDP includes six department personnel including:

- Director
- Assistant Director
- Economic Development Coordinator
- Conservation Planning Agent
- Financial Program Manager
- Executive Coordinator

Each position has unique responsibilities within the DCDP that have developed over time into what they are today. Much of this relates to the City's planning efforts in areas such as complete streets, open space and recreation, economic development, and community development and planning. Work load is driven daily by both the grant funded projects that each position manages along with responsibilities the positions have with their respective committees, boards, and commissions.

The Director is responsible for the overall management of the department, with general oversight of each staff member and the various projects they administer. The Director also oversees specific grants and associated projects funded through those grants. The Director provides

technical assistance to the Planning Board and applicants proposing projects before the Board in compliance with the City's Zoning Code, Subdivision Rules and Regulations and the Commonwealth of Massachusetts Zoning Act and Subdivision Legislation. The Director provides technical assistance to the Gardner Redevelopment Authority (GRA) and assists the GRA with implementing two Urban Renewal Plans, marketing, disposing and acquiring real estate, and management of other assets of the Authority. The Director oversees the development of all long-term and short-term planning initiatives for the City. 75% of this position's salary is paid by the City for compensation as the Director of Community Development and Planning, and 25% of the salary is covered by the GRA for compensation as the Executive Director of the quasi-public agency.

The Assistant Director assists the Director of DCDP in planning, organizing and directing activities, program and staff of the DCDP, including performing complex professional, administrative, and supervisory work in managing the City's Community Development Block Grant Mini Entitlement Program. The position is responsible for seeking grants, contract management for other federal, state and local programs. Provides professional assistance and direction to department staff, acts on behalf of the Director during absences, and performs related work as assigned by the Director. At any given time there are two or three block grant's open at the same time as many of the more complex projects can carry over from one year to the next. The City funds 5% of this position's salary while the Block Grant funds fund 95%. Work load for this position is delegated accordingly.

The Economic Development Coordinator identifies factors necessary to attract and retain new economic development interests, and coordinates promotional activities such as site tours, presentations for and meetings between local area business, government, real estate and development representatives, and prospective client companies. The position is the main point of contact for businesses and organizations interested in the City. The incumbent works with considerable independence and initiative under the direction of the City's Director and Assistant Director with more general direction from the GRA and the Mayor. The position is fully funded by the City.

The Conservation Planning Agent works under the general supervision of the Director of DCDP and provides skilled administrative and professional services in the execution of Conservation Commission decisions and policies for the City of Gardner, with specific attention paid to the Massachusetts Wetlands Protection Act and the Gardner Wetlands Protection Ordinance. The position also conducts planning related activities on behalf of the Planning Board as required by the Director. The position assists with the implementation of the City's Open Space and Recreation Plan including the development and administration of relevant grant applications. This position is fully funded by the City.

Budget Project Manager oversees all financial activities, including general tracking, accounting, and payment of all funds received by the City through various grant sources, and periodic reviews of all invoices submitted for payments to ensure compliance with the current programmatic and financial requirements. The Budget/Project Manager serves as a "check and

balance” for all payment requests made to the Department and manages small projects for the department as needed, including Public Social Services and Housing Rehabilitation projects through the CDBG program. The CDBG grant finances 92% of the Financial Manager’s salary. The position is also funded 5% from the City budget and 3% from the GRA budget to account for handling minimal financial transactions of those two entities.

The Department’s Executive Coordinator provides administrative support to the DCDP personnel, Planning Board, and GRA Board. The position processes payments from GRA accounts as approved by the Board, establishes agendas and related packets for both Planning Board and GRA meetings, develops meeting minutes, and establishes and maintains an extensive filing system for related projects.

An overview of the DCDP projects completed over the past two years along with ongoing and proposed projects for 2024 and 2025 are outlined in the attached project summary dated April 23, 2024. The following grants have been obtained by DCDP in Fiscal Year 2024 as of the date of this correspondence:

- | | |
|-------------------------------------|-------------|
| 1. Fiscal Year 2022/2023 CDBG | \$1,650,000 |
| 2. Site Readiness Grant (Ind. Park) | \$ 150,000 |
| 3. Planning Grant (Master Plan) | \$ 90,000 |
| 4. MassTrails Grant (Nature Trail) | \$ 500,000 |
| 5. Stanton Foundation (dog park) | \$ 30,000 |
| 6. FEMA Grant (Hazard Mitigation) | \$ 40,000 |

Please feel free to contact me if you have any questions or need additional information.

Sincerely,

Trevor M. Beauregard
Director DCDP

Department of Community Development and Planning Projects Completed in last Two Years

Downtown Infrastructure Project Phase II Construction – Installation of sidewalk, crossings, RFB, and Victorian lights on Connors & Parker Street. Completed winter 2023.

Bailey Brook Park Phase II – The City was awarded \$380,000 in PARC funding in fall of 2021. City appropriated \$39,800 for design plans and specifications in December 2021. Construction includes a multi-use court (basketball / pickleball) and a playground area with numerous play structures (some accessible). The project has been put out to bid and awarded to a contractor in the amount of \$785,365. City funding of \$480,400 will be combined with the \$380,000 of state funds for construction, which began in the spring of 2023 and was completed in late 2023.

Small Business Assistance Grant – As a continuation of the CDBG CV Small Business program that utilized \$400,000 of Block Grant funds in 2022 and 2023, the city allocated \$400,000 in ARPA funds for businesses with 50 or fewer employees for Covid-19 relief following the same model as the MicroEnterprise Grant. 10 qualified businesses were awarded a collective total of \$184,579.52. Due to lack of applicants in this funding round, the remainder of funds were reallocated to other programs.

Demolition of 14 Leamy Street – Demolition of vacant structure, elimination of slum and blight.

Subdivision Rules and Regulations – Last updated in 2006, the Subdivision Rules and Regulations should be updated to ensure compliance and consistency with MGL Chapter 41. The City appropriated \$35,000 to hire a consultant to complete this work with City personnel. In April of 2022 the City entered into a contract with BSC Group to conduct the work. The project was completed in the summer of 2023.

42-52 Parker Street Redevelopment Project – Complete gut rehabilitation of two adjacent buildings in the Downtown Urban Renewal Area. The project converted the buildings into 28 units of market rate housing. The project was completed in January of 2024.

DIF – The City in partnership with MassDevelopment completed the first phase of the District Improvement Financing (DIF) Study. The City awarded \$30,000 in MassDevelopment funds to complete the Study. The DIF Plan was completed and approved by the City Council in November of 2023. A DIF Committee has been set up to meet as needed to oversee implementation of the Plan.

Wayfinding Grant – The City was awarded a \$25,000 grant to conduct a wayfinding study in the City. The City hired a consultant to work with City personnel to establish a cohesive consistent wayfinding system for the City as a whole.

Ongoing and Proposed Projects for 2024/2025

North Central Pathway Connector Project Design – The City was awarded a \$100,000 MassTrails Grant in July of 2021 and appropriated a match of \$145,500 to initiate this project. The State awarded an additional \$145,000 to the City in April of 2022 and the City appropriated an additional \$40,000 for a match. In May of 2022 the City was awarded \$205,000 in MassTrails funding in order to complete the design plans and specifications of the NCP connector from the Park Street entrance to the skating rink to

the Park Street Park and Parking Lot (old NGRID substation) through Crystal Lake Cemetery to the rear of the new NGRID substation, and north along NGRID right of way to Route 140.

***Downtown Infrastructure Project Phase III Construction** – Construction began in the spring of 2023 at an estimated cost of \$618,750 CDBG. This project is being implemented with the Bike Trail Connector and Park Street Park and Parking Lot Projects. Completion is expected in the spring of 2024

***Park Street Park and Parking Lot Construction** – City has approved \$268,000 for construction, which began in the spring of 2023 in tandem with Downtown Phase III Infrastructure Project. Completion is expected in the spring of 2024

***North Central Pathway Connector Project (Component 1)** – Complete Streets awarded \$400,000 grant to partially fund bike trail connector from skating rink entrance along Park Street through Crystal Lake cemetery. Additional MassTrails funds of \$240,000 and City funds of \$40,000 will be used for design. Construction began in the spring of 2023 in tandem with Downtown Phase III Infrastructure Project and is expected to be completed in the spring of 2024.

North Central Pathway Connector Project (Component 2 Nature Trail) – The City has been awarded a \$500,000 MassTrails Grant along with a City match of \$220,000, which will fund trail design and construction at the back of Crystal Lake cemetery around the perimeter of the NGRID substation to the existing NGRID right of way. Construction should begin in the spring of 2024 and run into the fall of 2024.

205-213 Main Street Demolition Project – City included this project in their FY22 and 23 Mini Entitlement Block Grant application being submitted in March of 2023. Funding in the amount of \$561,700 should be available for demolition of the property in the spring 2024.

Greenwood Pool Demolition and Pavilion Project – The City has budgeted \$360,000 of CDBG funds for the demolition of the Greenwood Pool building, and an additional \$216,820 in CDBG for the construction of the Greenwood Pavilion on the same site. The City has committed to appropriating an additional \$156,180 for the project, which is slated to begin in 2024.

Maki Park Design and Development – The City is utilizing \$16,000 of CDBG funding to design the park. The City appropriated \$180,000 and allotted \$250,000 of ARPA funds for additional design work and construction. Construction is expected to begin in the Spring of 2024 and be completed in the fall of 2024.

Rear Main Street Residential (South) and Public Infrastructure (North) Project \$4.1 MassWorks Grant awarded fall 2021 for the public infrastructure project. Design began in the late summer of 2022 and has been modified three times since. Construction on the public project (north) is expected to start late in the spring/summer of 2024 and completed in the summer of 2025. The private sector residential development is expected to begin in late 2024/early 2025. The City expects to apply for an additional \$2.5-3 million MassWorks Grant in 2024 to fund the public infrastructure portion of the south project.

140 South Main Street Disposition and Redevelopment – GRA expects to dispose of the property to a viable business once the site monitoring is closed out in 2024.

Industrial Park Study – City was recently awarded \$150,500 in funding through MassDevelopment to resume the study, which started in the winter of 2023 and is expected to be completed in the fall of 2024.

Open Space and Recreation Plan – The received conditional approval in October of 2023 and is working to address comments and recommendations from the Executive Office of Energy and Environmental Affairs. We expect the Plan to be completed and approved by the spring/summer of 2024. Having an approved OSRP allows us to apply for many open space and recreation grants, including those noted above.

Sign and Façade Program (ARPA Funds) – The City set aside \$800,000 to provide up to \$50,000 in grant funding to qualified property owners in designated areas within the City for façade improvements. A portion of these funds can be used by qualified businesses for sign improvements. To date \$700,000 has been awarded with another \$100,000 in the pipeline for façade projects that have completed applications and implementing projects. The Sign Program consists of \$50,000 with \$25,000 expended.

Keyes Road Culvert Project – The City was awarded \$123,000 to design a new crossing to replace the existing culvert on Keyes Road. Design is 95% complete and water quality permitting is expected to be completed early in 2023. The City expects to apply for funding through MVP for construction funds in the spring of 2024.

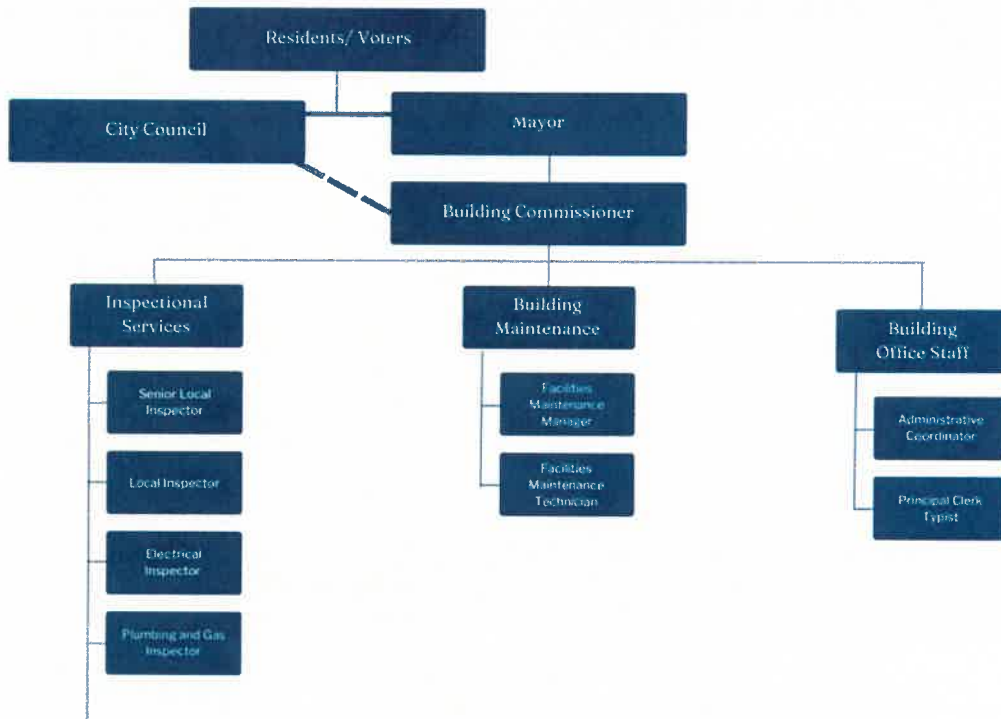
Update Community Development / Master Plan – The City was awarded \$90,000 from the State to complete and updated Community Development / Master Plan. With matching funds to be appropriated by the City (amount TBD). The City plans on hiring a consultant to initiate this process in late the spring/summer of 2024. This is expected to be a 12-18 month planning process.

Hazard Mitigation Plan – The City was awarded \$36,000 from FEMA and will appropriate a \$4,000 match to create a Hazard Mitigation Plan so the City is eligible for FEMA and MEMA grant funding. The City expects to hire a consultant in the spring/summer of 2024 and create this plan over a 18-month timeline.

*These three projects were bid as one given their close proximity to one another.

Building Department:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
ZBA Salary and Labor	\$ 2,900.00	\$ 2,900.00	\$ -	0%
ZBA Expenses	\$ 3,500.00	\$ 3,400.00	\$ (100.00)	-3%
Total Zoning Board	\$ 6,400.00	\$ 6,300.00	\$ (100.00)	-2%
Public Building Salary and Labor	\$ 100,880.19	\$ 105,585.76	\$ 4,705.57	4%
Public Building Expense	\$ 64,950.00	\$ 62,801.50	\$ (2,148.50)	-3%
Total Public Building Maintenance	\$ 165,830.19	\$ 168,387.26	\$ 2,557.07	2%
Building Dept Salary and Labor	\$ 413,606.62	\$ 433,071.48	\$ 19,464.86	4%
Building Dept Expenses	\$ 39,678.00	\$ 38,487.66	\$ (1,190.34)	-3%
Total Building Dept	\$ 453,284.62	\$ 471,559.14	\$ 18,274.52	4%



Total Department Head Budget: \$646,246.40

City Council Oversight Committee(s): Public Safety Committee (Building, Public Buildings);
Public Welfare Committee (Zoning Board of Appeals)



City of Gardner
Department of Inspectional Services
115 Pleasant Street, Room 101
Gardner, MA 01440
Tel. (978) 630-4007 Fax: (978) 632-3313



Thomas Zuppa C.B.O
Building Department/City Hall Maintenance
115 Pleasant St. Rm. 101
Gardner, MA 01440

February 23, 2024

Department Positions, Salaries and Wages

The Building Department has a total of nine positions assigned to it consisting of six full time positions, one part time position, and two alternate positions. City hall maintenance has a total of two full time positions. The Zoning Board of Appeals currently has three members. Salaries currently make up 91% of Building Department budget, 61% of City Hall Maintenance budget, and 45% of the Zoning Board of Appeals budget.

Building Department:

- Building Commissioner (full time)
- Local Building Inspector (full time)
- Local Building Inspector (currently vacant)
- Inspector of Wires (full time)
- Plumbing/Gas Inspector (part time)
- Alternate Inspector of Wires (per-diem)
- Alternate Plumbing/Gas Inspector (per-diem)
- Head Clerk (full time)
- Assistant Clerk/Zoning Clerk (full time)

City Hall Maintenance:

- Maintenance Supervisor (full time)
- Maintenance Technician/Custodian (full time)

Zoning Board of Appeals:

- Chairman
- Member
- Alternate Member

Department Operations:

The primary function of the building department is to provide public safety services to the city of Gardner through tactful code and law enforcement. There is much work to be done to hire and train an additional full time code official to ensure the department is operating at its best. Additionally, funds are being requested to provide proper training to existing code officials and to purchase new vehicles that better suit the departments needs moving forward.

Mission Statement

To promote the safe and compatible development of the community through fair and consistent enforcement of building codes and zoning ordinances

City Hall maintenance could benefit greatly from adding an additional full time position as reflected in the "wish list" salary line item. Currently, city hall maintenance staff provide operational support for all Perry Auditorium functions, voter registration setup/break down, and various city functions held throughout the year. The addition of a third maintenance staff member would allow city hall to perform all of its interior and exterior maintenance operations in-house and reduce its dependence on the DPW for lawn care and snow removal.

The Zoning Board of Appeals currently consists of three members. One of the ordinance proposals put forward is the change from a three member to a five member board. There would be a funding increase of approximately \$1500 associated with this change. Additional training for board members and clerks is critical to ensuring board members and staff are appropriately trained and able to perform in their respective roles.

Budget Directive Response:

My primary concerns are making sure my departments are staffed appropriately, the required training is provided, and city hall (our flagship building) is maintained and cared for properly.

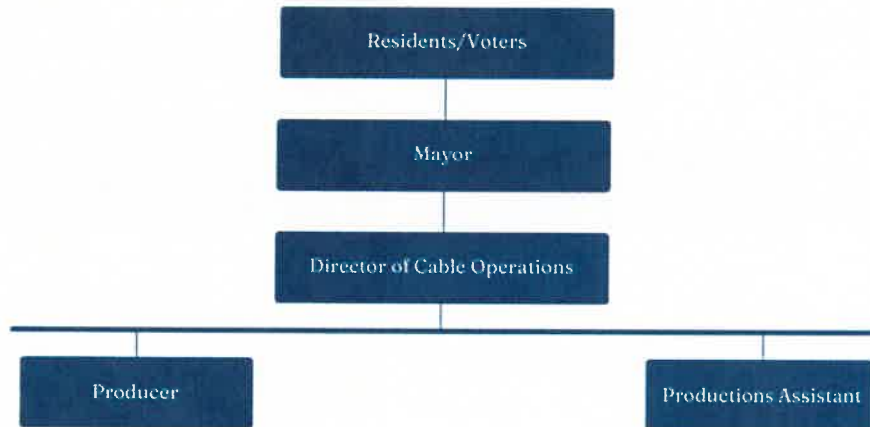
1. **Increased salaries** for all Employees, including Inspectors, clerks, and maintenance staff would increase employee moral, decrease employee turnover, and assist in hiring qualified individuals especially for the inspector positions. I would estimate this increase to be between \$80,000 and \$130,000 per year for the department. This higher salary figure includes the addition of a third city hall maintenance employee.
2. **Code Enforcement Vehicle:** \$60,000 includes upfitting
3. **Professional Development:** \$2,000 to \$4,000 per year
4. **Fund New Equipment:** City hall is in desperate need of modern maintenance equipment. The "wish list" proposal includes \$25,000 for new equipment that can replace most of the existing equipment city hall currently has and will be able to perform maintenance for the grounds all year round.
5. **Facility Upgrades/Improvements:** Not including capital management items, I am seeing an increase in the maintenance costs in general for city hall with the heating system taking up approximately 45% of the annual maintenance budget. Supplies such as toiletries and cleaning supplies and materials have increased as well. Having a maintenance budget of \$40,000, along with a skilled maintenance technician will greatly increase our ability to perform many of the urgent and ongoing repairs without having to use outside contractors or on-call trades persons.

**CITY OF GARDNER
FY2025 BUDGET PROPOSAL
AS OF APRIL 25, 2024**

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2024		FY2025	
				ACTUALS	BUDGET	ACTUALS AS OF 4/25/24	BUDGET	DEPT BUDGET	MAYOR BUDGET		
347											
348	11176	ZONING BOARD OF APPEALS									
349	11176	51014	BOARD & COMM SAL & WAGES	\$ 2,338	\$ 2,900	\$ 1,613	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900
350	11176	52150	COMMUNICATIONS	\$ 5,411	\$ 3,000	\$ 3,967	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
351	11176	52170	PROFESSIONAL DEV & TRAVEL	\$ 100	\$ 200	\$ 190	\$ 200	\$ 200	\$ 200	\$ 200	\$ 100
352	11176	52230	OFFICE SUPPLIES	\$ 53	\$ 300	\$ 109	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
353											
354	TOTAL	ZONING BOARD OF APPEAL		\$ 7,901	\$ 24,396	\$ 5,878	\$ 24,396	\$ 24,396	\$ 24,396	\$ 24,396	\$ 6,300
355											
356	11192	PUBLIC BUILDING MAINTENANCE									
357	11192	51016	CUSTODIAN SALARY & WAGES	\$ 80,019	\$ 94,380	\$ 75,045	\$ 94,380	\$ 94,380	\$ 152,000	\$ 152,000	\$ 98,586
358	11192	51030	OVERTIME	\$ 4,960	\$ 4,000	\$ 3,016	\$ 4,000	\$ 4,000	\$ 8,000	\$ 8,000	\$ 4,000
359	11192	51031	ON-CALL/STANDBY	\$ 300	\$ 500	\$ 200	\$ 500	\$ 500	\$ 2,000	\$ 2,000	\$ 1,000
360	11192	51090	CLOTH/UNIFORM ALLOWANCE	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 1,000
361	11192	51100	SHIFT DIFFERENTIAL	\$ 315	\$ 1,000	\$ 449	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,000
362	11192	51551	TERMINATION LEAVE	\$ 1,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
363	11192	52030	REPAIRS & MAINTENANCE	\$ 40,321	\$ 25,979	\$ 25,979	\$ 25,000	\$ 25,000	\$ 60,000	\$ 60,000	\$ 25,000
364	11192	52032	TRAFFIC LIGHTS MAINTENANCE	\$ 57,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
365	11192	52050	MINOR EQUIPMENT	\$ 1,132	\$ 3,450	\$ 3,065	\$ 3,450	\$ 3,450	\$ 37,000	\$ 37,000	\$ 3,450
366	11192	52110	ENERGY & UTILITIES	\$ 41,432	\$ 35,200	\$ 35,200	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 33,552
367	11192	52151	TELECOMMUNICATIONS	\$ 755	\$ 1,500	\$ 772	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	\$ 800
368											
369	TOTAL	PUBLIC BUILDING MAINTA		\$ 229,531	\$ 165,830	\$ 144,726	\$ 165,830	\$ 165,830	\$ 299,500	\$ 299,500	\$ 168,387
370											
371	12241	BUILDING DEPT									
372	12241	51010	DEPT HEAD SALARY & WAGES	\$ 65,018	\$ 85,336	\$ 68,661	\$ 85,336	\$ 85,336	\$ 110,000	\$ 110,000	\$ 87,559
373	12241	51011	LOCAL BLDG INSP SAL & WGS	\$ 104,094	\$ 79,624	\$ 56,789	\$ 79,624	\$ 79,624	\$ 150,000	\$ 150,000	\$ 135,182
374	12241	51012	CLERK/ASST SAL & WAGES	\$ 18,584	\$ 42,198	\$ 20,606	\$ 42,198	\$ 42,198	\$ 51,948	\$ 51,948	\$ 42,886
375	12241	51013	P/T CLERK/ASST SAL & WGS	\$ 35,765	\$ 38,278	\$ 31,009	\$ 38,278	\$ 38,278	\$ 42,328	\$ 42,328	\$ 40,462
376	12241	51018	PLUMBING & GAS INSP SAL & WAGE	\$ 34,864	\$ 35,604	\$ 23,870	\$ 35,604	\$ 35,604	\$ 38,918	\$ 38,918	\$ 36,528
377	12241	51019	WIRE INSPECTOR SAL & WAGES	\$ 64,496	\$ 65,616	\$ 53,003	\$ 65,616	\$ 65,616	\$ 72,000	\$ 72,000	\$ 67,591
378	12241	51023	ALTERNATE INSPECTOR SALARY	\$ 9,429	\$ 19,991	\$ 16,346	\$ 19,991	\$ 19,991	\$ 19,982	\$ 19,982	\$ 18,264
379	12241	51030	OVERTIME	\$ 561	\$ 1,800	\$ 1,976	\$ 1,800	\$ 1,800	\$ 8,658	\$ 8,658	\$ 1,800
380	12241	51090	CLOTH/UNIFORM ALLOWANCE	\$ 1,788	\$ 2,050	\$ 1,525	\$ 2,050	\$ 2,050	\$ 3,450	\$ 3,450	\$ 2,050
381	12241	51460	LONGEVITY	\$ 870	\$ 1,110	\$ -	\$ 1,110	\$ 1,110	\$ 1,110	\$ 1,110	\$ 750
382	12241	51551	TERMINATION LEAVE	\$ 18,726	\$ 1,596	\$ 1,596	\$ 1,596	\$ 1,596	\$ -	\$ -	\$ -

Gardner Educational Television:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Cable Salary and Labor	\$ 146,020.22	\$ 150,462.73	\$ 4,442.51	3%
Cable Expenses	\$ 51,200.00	\$ 50,700.00	\$ (500.00)	-1%
Total Cable	\$ 197,220.22	\$ 201,162.73	\$ 3,942.51	2%



Total Department Head Budget: \$201,162.73

City Council Oversight Committee(s): Public Welfare Committee

Gardner Educational Television

Tim Josti, Jr.
Gardner Educational Television
200 Catherine St.
Gardner, MA 01440
978-632-7836

BUDGET HIGHLIGHTS

- The number one item in the budget is salary and benefits.
- The second is the lowering of the New Equipment Line item, due to newer equipment recently installed in the studio, City Hall Chambers and the portable system.
- The third is a \$500 increase to the IT line item for an Adobe license.

Department Salaries & Wages – 95% of Dept Budget

- 2% Cost of Living Adjustment for all employees.
- GETV has two fulltime salary employees and one part time employee
- I would like to increase GETV to three fulltime employees by increasing the part time employee to fulltime status. This would allow for GETV to cover more city meeting and/or more local productions.

Department Operations – 5% of Dept Budget

- At this time GETV has completed an upgrade of all production equipment which allowed for the operation cost to remain low this year with a decrease in the New Equipment line item.
- The only operational increase is in the technology line item to allow for the annual subscription rate of Adobe graphic software. This will allow for better graphic creations to be designed for shows that we produce.
- GETV has done well with the funding of the line items. In the case of major equipment upgrade requests, these have always been taken as a separate request at the time it has been deemed necessary.

Budget Directive Response

Department Request:

The “wish list” as it is called would include to increase the salary of the current employees and to create a third full time position from the part time employee. The best equipment does not create the program, it is the quality of staff that we have running the equipment. It is also in the works that we would be getting a second channel for GETV to broadcast on. When that occurs we will have two times as much program needed to fill the channel. As in other departments there are weekends and holidays required in these positions beyond the regular Monday through Friday hours.

If money was no object, I would like to purchase a second mobile system to be used for the production of sporting events at GHS and other outside of city hall multi camera productions. I would like to wire the Hubbard Conference room with cameras to one location to cut down on setup time of planning board meetings. I would also like to move the GETV network off of the schools systems network by getting out own Comcast internet brought directly into the studio.

Mayor’s Recommendation:

The FY25 budget for GETV shows a \$6,886.00 reduction from FY24. This includes 2% cost of living increase for all employees, and a \$150.00 reduction in the longevity line item. GETV was able to reduce the new equipment cost by \$10,000.00 thanks to all the upgrades in equipment over the last three years. The IT line item is increased by \$500.00 to reflect the need to purchase an annual subscription of graphic software. All other line items were level funded.

Reduced Budget:

Per the Mayor this was not included

FY2024 Accomplishments

Gardner Educational Television has completed almost a full equipment upgrade and will have the last pieces in place by the end of FY24. We have had another successful year of covering events in the community such as, government meeting (City Council, School Committee, Planning and Zoning), Inauguration, museum lecture series, summer concert series, a 24 hour live Relay for Life, city and school ceremonies, the 100th anniversary parade and the Weekly Mayor’s Update. This winter we have begun to record of rebroadcast GHS sports, starting with Boys and Girls Varsity Basketball and Varsity Hockey.

We continue to produce shows in the studio with GCAT, the Senior Center, the Northeast Job Board and the Montachusett Outreach Center. GETV maintains a bulletin board on the station to make information available to the viewers including emergency information and weather related updates like parking bans, school cancellations or delays, and trash schedule changes. Finally GETV has begun the transfer to our new video on demand system.

FY2025 Goals

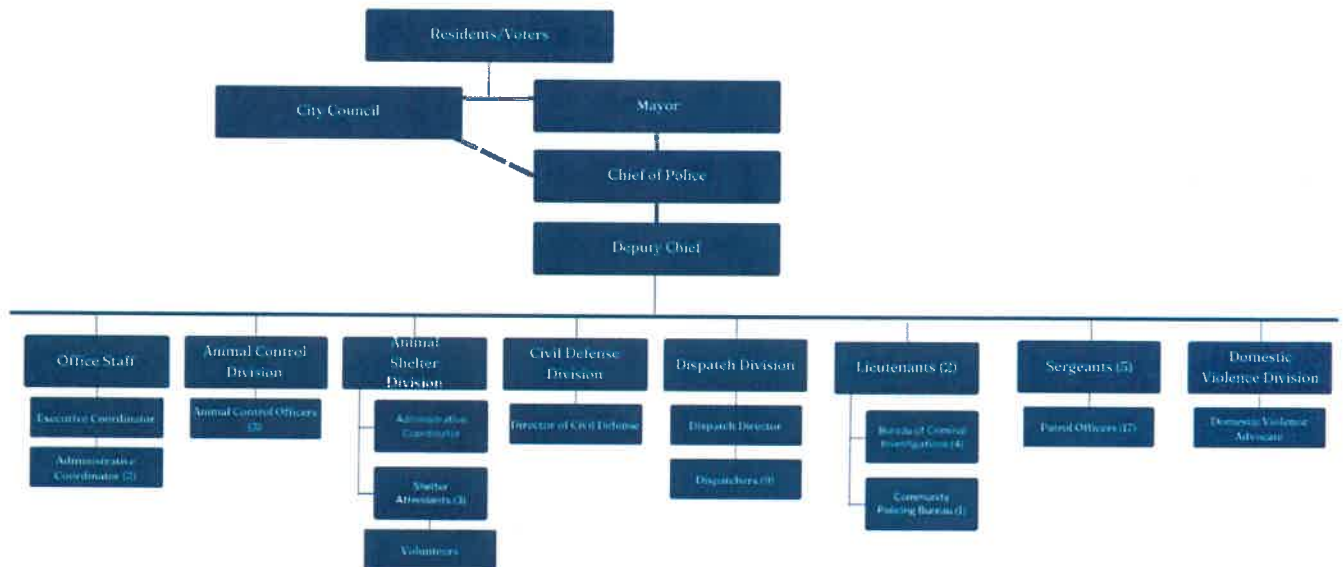
In FY2025 GETV plans to increase our show programming creating more in house shows produced in studio. We are planning to increase the GHS sports coverage. We plan to have our new video on demand system up and running, hopefully prior to the end of FY2024. This coming year GETV hopes to reconnect with the students in GHS. We are hoping to train and have them help with sports productions by approaching the school about a club either during school time or after.

Performance Updates:

NA

Police Department:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Police Salary and Labor	\$ 3,373,881.78	\$ 3,289,746.79	\$ (84,134.99)	-3%
Police Expenses	\$ 312,700.00	\$ 303,379.00	\$ (9,321.00)	-3%
Total Police	\$ 3,686,581.78	\$ 3,593,125.79	\$ (93,455.99)	-3%
Dispatch Salary and Labor	\$ 860,336.56	\$ 848,300.61	\$ (12,035.95)	-1%
Dispatch Expenses	\$ 17,000.00	\$ 16,490.00	\$ (510.00)	-3%
Total Dispatch	\$ 877,336.56	\$ 864,790.61	\$ (12,545.95)	-1%
Animal Control Salary and Labor	\$ 159,845.46	\$ 182,806.80	\$ 22,961.34	13%
Animal Control Expenses	\$ 12,100.00	\$ 11,737.00	\$ (363.00)	-3%
Total Animal Control	\$ 171,945.46	\$ 194,543.80	\$ 22,598.34	12%
Civil Defense Salary and Labor	\$ 9,818.62	\$ 10,275.91	\$ 457.29	4%
Civil Defense Expenses	\$ 4,000.00	\$ 3,880.00	\$ (120.00)	-3%
Total Civil Defense	\$ 13,818.62	\$ 14,155.91	\$ 337.29	2%
Animal Shelter Salary and Labor	\$ 77,940.28	\$ 77,093.23	\$ (847.05)	-1%
Animal Shelter Expenses	\$ 53,150.00	\$ 51,555.50	\$ (1,594.50)	-3%
Total Animal Shelter	\$ 131,090.28	\$ 128,648.73	\$ (2,441.55)	-2%



Total Department Head Budget: \$4,777,264.84

City Council Oversight Committee(s): Public Safety Committee



CITY OF GARDNER POLICE DEPARTMENT

200 Main Street
Gardner, Massachusetts 01440
Phone: (978) 632-5600
Fax: (978) 632-9045



Eric P. McAvene
Chief of Police

Nicholas P. Maroni
Deputy Chief of Police

February 9, 2024

Eric P. McAvene, Chief of Police
Gardner Police Department
200 Main Street
Gardner, MA 01440

Department Salaries, Wages and Positions

Police

The budget under the Gardner Police Department is authorized for the following full-time positions: 33 police officers, 12 emergency dispatchers, 1 dispatch director, 3 animal control officers, 3 administrative clerks and 1 custodian. The police department also employs an administrative clerk, domestic violence advocate and 3 animal shelter attendants part-time (19 hours per week or less).

The current police staffing breakdown is as follows:

- Chief
- Deputy Chief
- 2 Lieutenants (both acting)
- 5 Sergeants (2 acting)
- 22 Patrol Officers (4 are detectives, 1 is a School Resource Officer)

We are in the process of hiring the last two positions. They have been given conditional offers of employment and are completing pre-employment testing. They are tentatively scheduled to start the Holyoke Police Academy May 13, 2024, and graduate October 11, 2024. There is no minimum staffing requirement set for the police department. I currently staff 1 supervisor (Sergeant or Lieutenant) and 3 patrol officers per patrol shift. The number of patrol officers can drop to 2 depending on certain circumstances. Detectives work flexible shifts, and one is always "on call" for investigative needs.

The city has 21,287 residents as of the 2020 census. FBI recommends 2.1 full-time officers per every 1,000 residents. This formula should put the Gardner Police Department at approximately 44 full-time police officers. The highest staffing levels were prior to layoffs in 2003, at 37 full-time officers. We have never returned to those numbers.

The Police Department could return dedicated proactive traffic enforcement, enhanced community outreach and additional investigators with a staff of around 40. My hope is to see us move closer to this number in the coming years.



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The clerical staffing for the department is stable and functioning well. When the department implements body worn cameras, we will have to reassess moving the one part-time clerk to a full-time position to handle the anticipated increase in public records requests.

Dispatch

The dispatch center currently has 9 full-time dispatchers and a dispatch director. In the calendar year 2024, the dispatch center handled 23,918 calls for service. This includes police, fire, and ambulance calls. This center has not been at full staffing in a few years due to turnover and difficulty hiring. We are currently assessing a realignment of staffing to cover some working supervisor duties (assistant director). The union is out of contract and will soon be negotiating.

Animal Control Officers/Animal Control Facility

Animal Control Officers are back at full staffing as of January 1, 2024. The three officers continue to service Gardner, as well as Ashburnham, Westminster, and Hubbardston. They appear to be adequately staffed to handle calls for the 4 communities. In addition, one of the ACOs is always "on call" after hours to address any emergency needs.

The Gardner Animal Control Facility is staffed by a full-time administrative coordinator and 3 part-time shelter attendants. There has been some attrition with the attendants as this is part-time employment and mostly weekends. There are two 19-hour and one 12-hour position. These positions directly care for the animals in the city's custody and maintain cleanliness of the facility.

Department Operations

As a 24/7/365 operation, the police department has several costs that rarely decrease. Level funding in the areas of building, services, equipment, and vehicle maintenance is equivalent to a reduction. We usually deplete these accounts well before the end of the fiscal year and end up moving money from other service-related accounts to cover it. We are currently looking at a cost analysis for a body-worn camera program. This will be a substantial increase to the operating budget, which will require planning prior to implementation. Additionally, preliminary analysis shows that due to the reliance on outside software and storage, the costs will rise anywhere from 5-15% per year after implementation (*Leominster Police*).

Vehicles/Maintenance/Staffing/Building

The department operates a fleet of both marked and unmarked vehicles. These vehicles are used extensively and require regular maintenance to keep them in optimal operating condition. We are fortunate to be able to use the DPW mechanics for much of our work at a huge cost savings on labor. However, the price of vehicle parts continues to rise each year. Most are usually in the area of at least 5% per year. This, along with vehicles not being as durable, contributes to higher operational costs.



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Due to the number of entry-level police officers over the past few years, the costs of training and equipment line items have risen. For instance, each trainee's academy tuition is \$3,200 and the cost to outfit each with the required academy equipment is around \$8,000. The City has outfitted and paid for tuition for each trainee in exchange for signing a 2-year contract. We are in the process of hiring the final two, bringing our total number to seven hired over the last two fiscal budgets. As a side note, we hired two more trainees, but one resigned and the other was discharged from the academy for academic reasons. The costs were still incurred. We should start to see this returning to a more static level as long as attrition stays slow. We do anticipate two retirements in the FY25 budget, which will require hiring two more entry-level officers.

The current Gardner Police Headquarters was opened in May 2015. As with any aging building, we are starting to see items (toilets, HVAC, electrical, plumbing, exterior etc.) fail. Any of these failures in the cell block areas are required to be fixed immediately in order to keep working cells. If these are not fixed, the Department of Public Health could potentially shut the area down.

The building required significant repair last fall. Our custodian located a sizeable crack forming in one of the concrete caps in the front of the building. This had been found about two years ago. He repaired what he could and regularly checked on it to ensure it was not a public safety hazard. It had come to the point where water was getting in and causing the crack to expand. We were forced to repair the top two caps as the contractor was unable to match the colors to each other. Both caps were demolished, removed, and repoured at the cost of \$14,400. This was the lowest bid we received for the work.

The biggest building expense on the horizon is the painting and maintenance on the stucco areas of the building. These have not been addressed since the opening of the building. We will be looking at estimates in early FY25 and making a supplemental budget request in the fall.

Budget Directive Response

Department Request

1. Add 7 full-time police officers to bring the authorized staffing level to 40. This is still under recommended amounts but will allow the Gardner Police to return positions not seen in over 20 years. This number would enable us to add additional in the areas of:
 - a. Patrol Coverage-fully staff patrols, including dedicated traffic enforcement, to reflect a city the size of Gardner (4 patrols and a supervisor)
 - b. Enhanced Community Outreach-Expand our already robust outreach with additional programs (SRO, Comfort dog, Youth Academy, Senior Fraud, Safe Technology use, etc.) and data driven directed problem-solving. This has served us well and is an area we continually want to improve.
 - c. Additional investigators-Many of the cases require more follow up than a patrol officer can handle with call volume. We currently have one detective assigned to narcotics. This detective serves on a regional and federal task force. The one detective can be overwhelmed by the number of drug complaints we



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receive. An additional detective would help alleviate the backlog and ensure investigations are carried out in a timely manner.

2. Add funds to a dedicated line item for a body-worn camera program. This will be a sizable expense and commitment from the city. We want to ensure the funds are specifically marked for this resource and not taken from other areas, specifically salary, of the current budget. Initial cost estimates could be in the \$150,000-\$200,000 per year range depending on the type of programs and storage used. We are still compiling data and will provide a more exact estimate when possible.
3. Continue to fund 3 cruisers per year. These cruisers are used extensively and are necessary for police to do the job safely and effectively. The estimate last summer was approximately \$71,000 per fully marked cruiser.

Mayor's Recommendation

This will be a level-funded budget from FY24, with only 2% salary increases factored in. Although this is level-funded on paper, it represents a cut given the continuing rising costs of labor, services, and parts. Many of the repairs cannot be prioritized because the building and vehicles must be kept at a safe operating level. This requires the work to be completed as soon as possible.

Reduced Budget

A reduction of 3% in non-salary and wage items equates to \$11,908.50.

FY 2024 Accomplishments

The Reservoir Hill radio project is nearing completion. This will be completed with encumbered funds from the past few budget cycles. The new building is in place and replaces an old wooden shed. The wooden shed leaked and had issues with rodents. The new building is a refurbished cell phone tower shed used by those companies. This is a weather and rodent-proof building. It represents a major upgrade and will secure public safety radio communication for the next few decades. We will complete the project when the weather allows in the spring. Although the radio systems have a battery back-up, we are hoping to have enough left over to purchase a standby generator to ensure radio systems can withstand a lengthy weather or disaster event.

We purchased a new drone last summer to replace our first one. The first drone had been in service for approximately 5 years and was deemed obsolete. The company informed us they would not be doing any future software updates. We still have the drone to use as an emergency spare. The new drone was purchased August 2023 for \$12,508. The new drone came equipped with infrared (IR) and a large searchlight. These are critical pieces of technology for search and rescue. We have two officers assigned as licensed pilots to the program, with a third currently in training. The drone is regularly used for suspect apprehension and search and rescue. Through our agreement with the Central Massachusetts



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Law Enforcement Council (CEMLEC), our drone is available to respond to other communities to assist. This agreement reciprocates and provides Gardner with additional resources in the event a situation warrants.

We have purchased new Sig Sauer sidearms for the entire department and are expecting delivery in March/April 2024. The sidearms they are replacing were purchased in 2011. At that time, the Gardner Police Association made the initial purchase of the firearms at no cost to the city. The new sidearms have upgraded optics and a return to a smaller caliber (9mm). The current sidearms use .40 caliber cartridges. This caliber was widely used in the late 80's through the late 2010's but is now becoming obsolete in law enforcement. Also, ammunition is harder to get and significantly more expensive than 9mm. We appreciate the support from the Mayor and the City Council on this purchase.

A domestic violence advocate has been added to the police department through funding from the Violence Against Women Act. This is a part-time, 19-hour per week position. After a lengthy search, we hired Danielle Drew. Danielle came to us with years of experience in the field and had previously worked for the YWCA. She hit the ground running, and the program has exceeded early expectations. Danielle has already proven herself as a vital member of the team with her community outreach. We look forward to the program continuing to develop and expand.

The department moved to a new policy and procedure software that allows for easy editing and tracking of officer sign offs with department policy and procedures. This web-based software through Power DMS will allow for enhanced record keeping and allow the department to publicly publish these on the department's website and social media working towards being transparent with the community we serve. This software puts the department a step closer to working towards certification through the Massachusetts Police Accreditation Commission (MPAC).

Staffing has always been a priority for us, and we will continue to move toward the goal of all budgeted positions filled. This should be possible with the last two hires and an academy start date of May 2024.

FY 2025 Goals

We hope to continue to expand our community outreach. Many of our current programs have room to grow and could be enhanced with additional staffing and funding.

- Structure a comfort dog program and secure proper personnel to implement the program in the future.
- Cost analysis for body worn cameras (BWC) and work with unions on creating a proper policy for BWC.

Grants Received FY 2024

Police Grants

Shannon Grant-Tri-City Anti-Gang Partnership

- Calendar year, not fiscal
- \$49,740 total



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- Used for anti-gang initiatives (truancy, drug investigations/enforcement directed/hotspot patrols, youth education programming)
- Pays for overtime and supplies for programs and enforcement
- Annual Junior Police Academy fully funded from Shannon (OT, Supplies, etc.)

Municipal Road Safety Grant

- \$23,386.50 total
- Portion can be used for safety equipment (lighted signs, etc.)
- 4-5 "mobilizations" per year focused on safety violations
 - Click it or Ticket
 - Drive Sober, or get pulled over
 - Hands Free
 - Crosswalk Enforcement

Violence Against Women Grant

- Approximately \$9,000
- Along with matching city funds, pays for 19-hour per week domestic violence advocate

Dispatch Grants

Support and Incentive Grant

- \$96,415
- Personnel costs (OT replacement)
- HVAC and Environmental Control Equipment
- CAD (Computer Aided Dispatch) Systems
- Radio Consoles
- Furniture
- Fire alarm and alerting equipment

State 911 Training

- \$31,329.62
- Personnel costs for mandatory training
- Organizational membership fees
- Training materials,
- Lodging for training
- Courses

EMD (Emergency Medical Dispatch) Grant

- \$5,752
- Written Resources



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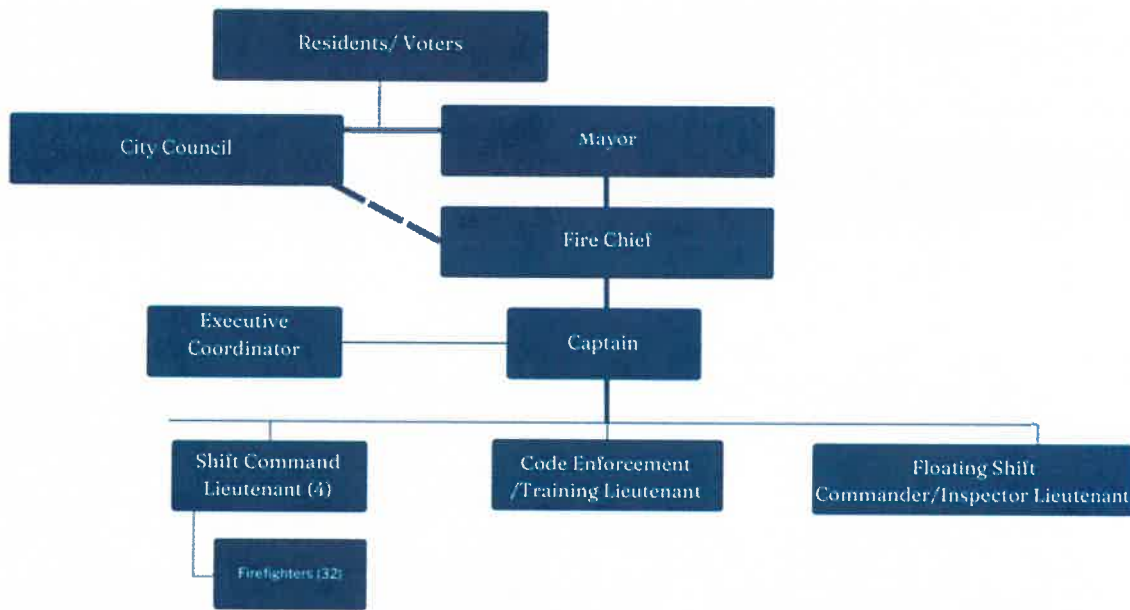
- Protocol Referencing System
- Various other reference materials

Respectfully submitted,
Eric P. McAvene
Chief of Police

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2024		FY2025	
				ACTUALS	BUDGET	ACTUALS AS OF 4/25/24	BUDGET	DEPT BUDGET	MAYOR BUDGET		
452	12210	57800	BUILDING REPAIRS	\$ 3,232	\$ 15,400	\$ 15,400	\$ 15,400	\$ 15,000	\$ 9,215		
453											
454	TOTAL	POLICE		\$ 3,541,151	\$ 2,983,227	\$ 4,031,585	\$ 4,309,331	\$ 4,309,331	\$ 3,593,126		
455											
456	12240	DISPATCHERS									
457	12240	51010	DISPATCH SUPERV SALARY & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
458	12240	51013	FULL TIME DISPATCHERS SAL	\$ 407,566	\$ 347,954	\$ 449,900	\$ 463,595	\$ 463,595	\$ 463,595		
459	12240	51015	PUB SAFETY COMM SAL & WAGES	\$ -	\$ -	\$ -	\$ 83,226	\$ 83,226	\$ 83,226		
460	12240	51022	PART TIME DISPATCHERS SAL	\$ 64,948	\$ 27,503	\$ 108,633	\$ 86,517	\$ 86,517	\$ 86,517		
461	12240	51030	OVERTIME	\$ 143,688	\$ 103,835	\$ 120,000	\$ 125,000	\$ 125,000	\$ 115,000		
462	12240	51032	COMPENSATORY TIME	\$ (1,462)	\$ -	\$ -	\$ -	\$ -	\$ -		
463	12240	51050	HOLIDAY PAY	\$ 41,982	\$ 23,015	\$ 58,646	\$ 57,762	\$ 57,762	\$ 57,762		
464	12240	51090	CLOTH/UNIFORM ALLOWANCE	\$ 7,402	\$ 6,063	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000		
465	12240	51100	SHIFT DIFFERENTIAL	\$ 33,574	\$ 26,331	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000		
466	12240	51200	PHYSICAL FITNESS	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ 200		
467	12240	51551	TERMINATION LEAVE	\$ 1,263	\$ 234	\$ 234	\$ -	\$ -	\$ -		
468	12240	52170	PROFESSIONAL DEV & TRAVEL	\$ 6,890	\$ 2,507	\$ 17,000	\$ 17,000	\$ 17,000	\$ 16,490		
469											
470	TOTAL	DISPATCHERS		\$ 705,850	\$ 537,442	\$ 796,613	\$ 875,300	\$ 875,300	\$ 864,791		
471											
472	12290	ANIMAL CONTROL OFFICER									
473	12290	51010	SENIOR ANIMAL OFFICER SAL & WA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
474	12290	51011	ANIMAL CONT OFF SAL & WAGES	\$ 90,063	\$ 95,867	\$ 124,264	\$ 136,150	\$ 136,150	\$ 158,797		
475	12290	51030	OVERTIME	\$ 4,655	\$ 10,332	\$ 13,572	\$ 5,000	\$ 5,000	\$ 2,000		
476	12290	51031	ON-CALL/STANDBY	\$ 18,636	\$ 16,447	\$ 20,060	\$ 20,060	\$ 20,060	\$ 20,060		
477	12290	51090	CLOTH/UNIFORM ALLOWANCE	\$ 1,750	\$ 1,913	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950		
478	12290	51551	TERMINATION LEAVE	\$ 344	\$ 349	\$ 349	\$ -	\$ -	\$ -		
479	12290	52030	REPAIRS & MAINTENANCE	\$ 220	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 3,880		
480	12290	52151	TELECOMMUNICATIONS	\$ 1,967	\$ 1,600	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,910		
481	12290	52170	PROFESSIONAL DEV & TRAVEL	\$ 799	\$ 600	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,425		
482	12290	52240	VEHICLE SUPPLIES	\$ 660	\$ 194	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,522		
483	12290	55090	NEW VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
484											
485	TOTAL	ANIMAL CONTROL OFFICER		\$ 119,093	\$ 127,301	\$ 172,295	\$ 175,260	\$ 175,260	\$ 194,544		
486											
487	12291	EMERGENCY MANAGEMENT									
488	12291	51010	DEPT HEAD SALARY & WAGES	\$ 9,781	\$ 8,314	\$ 9,819	\$ 10,015	\$ 10,015	\$ 10,276		
489	12291	52040	INFORMATION TECHNOLOGY	\$ 514	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,455		
490	12291	52050	MINOR EQUIPMENT	\$ 1,112	\$ 64	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,455		

Fire Department:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Fire Salary and Labor	\$ 2,886,143.45	\$ 2,764,013.94	\$ (122,129.51)	-4%
Fire Expenses	\$ 239,500.00	\$ 232,300.00	\$ (7,200.00)	-3%
Total Fire	\$ 3,125,643.45	\$ 2,996,313.94	\$ (129,329.51)	-4%
Ambulance Salary and Labor	\$ 639,560.60	\$ 654,968.67	\$ 15,408.07	2%
Ambulance Expenses	\$ 386,000.00	\$ 374,400.00	\$ (11,600.00)	-3%
Total Ambulance	\$ 1,025,560.60	\$ 1,029,368.67	\$ 3,808.07	0%



Total Department Head Budget: \$4,025,682.61

City Council Oversight Committee(s): Public Safety Committee



CITY OF GARDNER

FIRE DEPARTMENT
70 CITY HALL AVENUE
GARDNER, MA 01440-2671

OFFICE OF FIRE CHIEF
GREGORY F. LAGOY

(978) 632-1616 Ext. 5
FAX (978) 630-4028

February 23, 2024

Gregory F. Lagoy
Fire Chief
70 City Hall Ave.
Gardner, MA 01440

FY25 BUDGET HIGHLIGHTS

DEPARTMENT SALARIES & WAGES (85% of Budget)

The Gardner Fire and Ambulance Departments have a total of forty-one (41) budgeted positions. Thirty-three (33) of these positions are on the Fire side of the budget and eight (8) are on the Ambulance side. At the time of this letter, all positions are currently filled. Over the last several years it has been a challenge to hire, train, and retain employees in order to maintain adequate staffing for public safety. The breakdown of the positions is as follows:

FIRE DEPARTMENT:

- Fire Chief (1)
- Fire Captain (1)
- Fire Lieutenants (6)
- Firefighters (24)
- Executive Coordinator (1)

AMBULANCE DEPARTMENT:

- Firefighters (8)

The Fire Chief, Fire Captain, Executive Coordinator, and one Fire Prevention/Training Lieutenant work a weekday schedule to handle administrative functions of the Department. The remainder of the staff are divided into four Groups (or platoons) working rotating schedules to provide 24-hour per day coverage for emergency responses. Currently, this coverage consists of a minimum of one Fire Lieutenant (Shift Commander) and seven Firefighters. They are assigned as follows:

- Car 2 (Command Vehicle) – One Lieutenant, one Firefighter
- Tower 1 (Aerial Ladder) – Two Firefighters

- Engine 3 (Pumper) – Two Firefighters
- Rescue 3 (Ambulance) – Two Firefighters

For major incidents, the Fire Department will recall off-duty personnel to provide additional assistance at a scene and/or for station coverage.

In 2022, the City conducted an Audit of the Ambulance and Fire Departments, which included a review of the current staffing model in place at the Fire Department. The Audit made several recommendations, the first of which is to create a Deputy Fire Chief position. This position would be a non-union, confidential, second-in-command officer of the Fire Department to assist the Fire Chief and oversee day-to-day operations. Currently, the Fire Chief is the only non-union position at the Fire Department.

The second recommendation of the Audit was to add a second supervisor to each Group to address the current span of control of one Fire Lieutenant to seven or eight Firefighters. A second supervisor would bring the span of control down to a more manageable level. The Audit suggests creating a Fire Captain's position on each Group to act as Shift Commander, and the current Fire Lieutenant would act in more of a foreman's position to directly oversee a company of Firefighters operating at a scene. The recommendation is to create this position from within the current staffing level, not adding any additional staff, which would minimize cost.

The Audit further recommends that the City address national OSHA and NFPA staffing standards. NFPA 1710 is a national consensus guideline that addresses staffing levels for both operations at fire scenes and individual fire companies (Engine or Ladder company). Gardner Tower 1 (Ladder company) and Engine 3 (Engine company) both currently operate with an assigned crew of two Firefighters. NFPA 1710 recommends these companies operate with a crew of one Officer and three Firefighters for safe and effective fireground operations. In an ideal world, these two Gardner Fire units would operate with a crew of four. This would require adding an additional four positions per Group, for a total of sixteen (16) additional positions at the Fire Department.

Additional information on the above staffing recommendations can be found in the 2022 Ambulance and Fire Department Audit completed by John Parow Consulting & Associates.

DEPARTMENT OPERATIONS (15% of Budget)

This includes Vehicle and Building Repairs & Maintenance and Supplies, Firefighter Protective Clothing, Energy & Utilities, Fire Prevention & Training Supplies, Information Technology & Communications, Ambulance Supplies, Minor Equipment, and other daily operating expenses. The Ambulance Budget also includes Professional Services, which is funds paid out to the medical billing company that handles Ambulance billing, and funds paid to the City's ALS contractor for providing a Paramedic that treats patients at the Advanced Life Support level when needed on-board the Fire Department Ambulance.

Increases in overall costs due to recent inflation are the main reasons for increased spending on the operations side of the budget. Prices for everything from vehicle parts to paper towels have

gone up significantly. Many repairs to fire apparatus must be outsourced as the current Fire Department Headquarters building lacks adequate space for mechanics, and many of the advanced systems on the trucks require specially trained and certified technicians to perform repairs. Traditionally, expensive repairs to complicated fire apparatus are some of the most unpredictable operations expenses, as breakdowns cannot be anticipated. With several new apparatus on order to replace older vehicles, hopefully major breakdowns can be kept to a minimum in FY25.

BUDGET DIRECTIVE RESPONSE

Wish List

The below list is budget requests with no regard for available funding that would make the Fire Department the best it could be:

- Increased wages – As mentioned above, hiring and retaining employees has been and continues to be a challenge. Low wages is definitely a contributing factor to this situation. Several Firefighters that have left to accept similar jobs with other communities have indicated to me that more pay for a lighter workload was a primary factor in their decision to leave. Others have left for better paying private sector jobs. The inability to retain employees also creates other issues- including burnout of employees due to excessive & forced overtime, low morale for remaining employees, as well as many hours lost that were invested in training new employees when they subsequently leave for higher paying jobs.
- Increased staffing – The City should look at the current staffing levels and determine what adequate staffing is. I recommend following up on the 2022 Fire Department Audit and to begin implementing recommendations from that report to meet the needs of citizens. Not in the Audit, but additional positions that would benefit overall Fire Department operations include a “Group Floater” Firefighter position. This Firefighter would be able to be assigned to any of the four Groups (or platoons) that are short staffed for extended periods of time (resignation, sickness, line of duty injury, etc.) to prevent overtime. The Overtime Study conducted in 2015 by The Collins Institute recommended this position, concluding that the savings in overtime would cover the salary of the employee. Also, transitioning the EMS Coordinator position from a part-time Collateral Job to a full-time EMS Coordinator/Training Officer position would benefit the Fire Department with more direct oversight of Ambulance operations as well as provide the capability of additional Fire & EMS training for all Firefighters. The additional cost to create this position would only be half that of one full time position as there is already \$40,000.00 budgeted annually for the current part-time position.
- Major Renovation/Replacement of current Fire Headquarters facility – The current Fire HQ building was constructed in 1978 and is approaching 50 years old. It lacks adequate space for the level of service currently provided by the Fire Department. The 2022 Audit includes a broad review of the facility and what it lacks, a more in-depth study of Fire Department needs should be conducted to begin this process.

- New Equipment – The City has been fortunate to be able to replace multiple Fire Department vehicles at little to no cost to the City over the past several years. A FEMA grant in 2019 funded 90% of the cost of a new Engine. In 2022 ARPA funds were used to purchase a new Engine, Heavy Rescue Truck, and Ambulance at no cost to the City. These three vehicles are all scheduled to be delivered over the next few months. Most recently, the City approved funds for a new Tower Ladder truck to replace our current 2002 model. These new additions will put the Fire Department fleet in good shape for several years to come.

Recommendation to the Mayor

These budget requests are what the Fire and Ambulance Departments will need to maintain services at current levels for FY25. It includes anticipated cost of living wage adjustments and modest increases to areas of the operating budget where costs are expected to increase due to inflation. No new areas of expenses or additional personnel are included for FY25.

Reduced Budget

This reflects a total reduction of 3% in operating expenses for both Fire and Ambulance Departments. Of course, it would have a negative effect on the Departments' ability to provide services and may result in budget overruns. Unforeseeable expenses, such as major vehicle repairs due to breakdowns, may not be able to be covered within the operating budget.

FY24 ACCOMPLISHMENTS

One of the most significant accomplishments of FY24 was to stabilize staffing, at least for the time being. At the time of this report, all budgeted Fire Department positions are filled, something that has not been achieved over the last several years. There has been less employee turnover compared to previous years, and three former employees that left for personal reasons returned to work at the Gardner Fire Department. Having former employees (that left in good standing) return is great for the Department and the City, as they are fully trained and can immediately fill shift staffing vacancies as opposed to newly hired employees that require about six months to fully train.

Also in FY24 the City approved funding to replace the current 22-year-old Tower Ladder truck. The Fire Department Apparatus Committee conducted extensive research on available models and manufacturers to determine what apparatus would be the best option and fit the needs of the City for the expected 20 year life span of this truck. Design, specifications, procurement, and ordering of this custom Tower Ladder truck is very involved and takes many hours of work. The order is expected to be finalized and the contract signed by March 1, 2024. Delivery of the new truck is expected to be in the 3-year range.

Working with the Police Department and DPW, many improvements have been completed at the City's Public Safety radio repeater site on Reservoir Hill. Clearing of trees, infrastructure improvements, and a new communications shelter building either have been completed or are

under way. These are much needed upgrades to this critical part of Public Safety operations in the City.

FY25 GOALS

Looking forward to FY25, the Fire Department will be placing three new vehicles into service, including a new Engine, Heavy Rescue truck, and an Ambulance. With these new vehicles, a significant amount of new, up-to-date equipment will be put in service as well. Firefighters will put in many hours of training on the new vehicles and equipment in order to become familiar with them and proficient in all facets of their operation.

Also planned is the full replacement of the roof at the Fire Headquarters building, including restoration of all interior damage that is the result of multiple leaks. The roof is original to the 1978 construction of the building and is overdue for replacement. This will stabilize the condition of the building for the foreseeable future, as the City investigates the long-term plan for the facility.

Replacement of the Fire Department's portable radios is also a priority. The current radios are now 15 years old and do not meet current standards for fire service use. They are not water or heat resistant, which is an issue in the harsh environments in which Firefighters often work. Portable radios are critical for communications and Firefighter safety. Two previous applications for funding for new radios through the FEMA Assistance to Firefighters Grant Program have not been successful, hopefully this year the application will be approved. The cost for forty (40) new fire-service rated portable radios is just over \$320,000.00.

PERFORMANCE UPDATE

In calendar year 2023, the Gardner Fire Department responded to 5,698 emergency calls for service. This included 35 building fires, 19 brush/grass fires, 8 vehicle fires, and 7 chimney fires. Also handled were 181 motor vehicle accidents, 69 hazardous materials spills/leaks, 57 electrical problems, 68 water problems, and 19 burner/boiler malfunctions. This was the 2nd busiest year on record for the Fire Department, with only 2018 having more total calls for service at 5,730.

The Fire Department Ambulance transported a total of 2,199 patients to area hospitals. The revenue collected from ambulance transports receipts was sufficient to cover the entire operating budget of the Ambulance Department.

Mutual Aid was provided to surrounding communities 233 times during the year, the majority of which was for Ambulance calls.

The Fire Prevention/Code Enforcement Division conducted 821 inspections and issued 391 permits.

The Gardner Fire Department conducted over 2000 man-hours of in-house training sessions covering many aspects of basic firefighting, technical rescue, hazardous incidents, building

familiarization, apparatus operation, and pre-incident planning during 2023. In addition to this, six new members of the Gardner Fire Department were extensively trained in all aspects of the operations of the department prior to attending the Massachusetts Fire Academy Career Recruit Training Program, which is a 10-week, 400-hour basic training program.

GRANTS RECEIVED FY24

The Fire Department was awarded a total of \$19,000.00 through the FY24 State of Massachusetts Firefighter Safety Equipment Grant Program. The Gardner Fire Department is receiving the following new equipment:

- Four (4) Lifting Air Bags.
- One (1) Battery-Powered Positive Pressure Ventilation Fan.
- Two (2) Battery-Powered Portable Scene Lights.
- Two (2) Cold Water Immersion Suits.
- Two (2) Hydrant Gate Valves.
- Three (3) Pike Poles (1- 8ft., 1- 10ft., 1- 12ft.).
- One (1) Digital Radio/Intercom Headset System.

Almost all the new equipment will be replacing older equipment that is out of service due to failure. The older equipment is either not repairable or beyond its life expectancy, and it has been determined making repairs would far exceed their value. The 4 Air Bags will replace 4 that were taken out of service due to 1 failing during a training event and the rest being beyond service life. The battery PPV fan will replace an older gasoline PPV that was taken out of service due to engine problems. The 2 battery Scene Lights will be replacing a generator-mounted light that was damaged & not repairable due to the model being discontinued, and a 110-volt halogen scene light that was also damaged and not repairable. Two Cold Water suits were recently removed from service due to leaks; both are 10+ years old, repairs are not practical. New ones will replace these. The 3 new pike poles will replace like ones with damaged fiberglass handles, the cost of repairs would exceed their value. Two new hydrant gate valves will replace two taken out of service due to leaks in the valve bodies, making repairs impractical.

We are also receiving funds for a new apparatus-mounted, radio/intercom wireless headset system for our primary, first-out Engine. Firefighters have expressed concern about not being able to hear radio transmissions both in the apparatus and on the fireground. This system will improve communication and protect firefighters operating in loud environments from hearing loss. At a recent training provided by an outside company, we were able to use a similar system and quickly realized the benefits.

This grant funding from the State is critical to the City and Fire Department for the purchase of much needed equipment, most of which could not be funded through the regular Fire Department operating budget.

RECOGNITIONS

There were six new Firefighters that successfully completed the Massachusetts Firefighting Academy's Career Recruit Training Program in FY24. This is an intense, physically, mentally, and intellectually challenging program that prepares new Firefighters for their career. Upon completion they are certified to the Firefighter I & II standard, as well as the Hazardous Materials Operations level. The following Firefighters completed this training:

- Justin Calderon
- Jonathan Rodriguez
- Matias Pietropinto
- Cole Reilly
- Jacob Logan
- Richard Belanger

Several Firefighters also reached career Years of Service milestones with the Gardner Fire Department during FY24. They are as follows:

- Daniel Fields – 20 years of service
- Matthew Berner – 10 years of service
- Bearitt Hansen – 5 years of service
- Brendan Dwyer – 5 years of service

Respectfully submitted,



Gregory F. Lagoy
Fire Chief

Monty Tech Assessment:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Monty Tech Salary and Labor	\$ -	\$ -	\$ -	0%
Monty Tech Expenses	\$ 1,107,341.00	\$ 1,129,487.82	\$ 22,146.82	2%
Total Monty Tech Assessment	\$ 1,107,341.00	\$ 1,129,487.82	\$ 22,146.82	2%

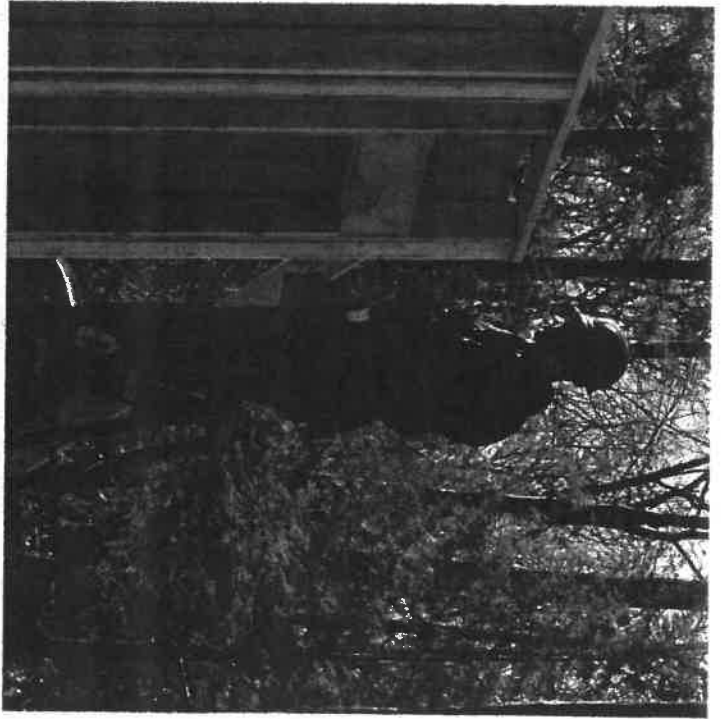
Total Department Head Budget: \$1,129,487.82

City Council Oversight Committee(s): Public Welfare Committee



MONTY TECH

www.montytech.net



FILM NEGATIVE

FILM NEGATIVE

FILM NEGATIVE



A Commitment to Accessing Available Grant Funds

**COMMONWEALTH
CORPORATION**



OFFICE OF THE GOVERNOR
COMMONWEALTH OF MASSACHUSETTS
STATE HOUSE BOSTON, MA 02133
(617) 725-4000

MAURA T. HEALEY
GOVERNOR

KIMBERLEY DRISCOLL
DEPUTY GOVERNOR

August 8, 2023

Thomas Browne
Superintendent, Director
1050 Westminister Street
Fitchburg, MA 01420

Dear Superintendent Browne,

Congratulations! We are pleased to notify you that Massachusetts Regional Vocational Technical School District has been awarded a Career Technical Initiative Round 8 grant in the amount of \$720,000.

The Career Technical Initiative addresses the persistent demand in construction trades and manufacturing sectors by building capacity at vocational high schools and providing funding to deliver adult training, credentialing, and placement services in partnership with MassHire Career Centers and Workforce Boards. You and your partner organizations will be contributing to the growth of the Massachusetts economy as well as to the economic advancement of families across the Commonwealth.

You will be receiving further information from Commonwealth Corporation on next steps. Please feel free to contact Rainer Handbuch at rhandbuch@commcorp.org if you have any questions.
Sincerely,

GOVERNOR MAURA T. HEALEY

LT. GOVERNOR KIMBERLEY
DRISCOLL

Once again, Monty Tech has been awarded a fourth Career Technical Initiative grant from CommCorp to support our efforts to provide workforce training to unemployed and underemployed adult workers. This award represents the fourth, and largest, award for our district –

- CTI 1 – \$125,000
- CTI 3 – \$165,000
- CTI 5 – \$599,970
- CTI 8 – \$720,000

This year's grant includes a variety of support initiatives that help reduce obstacles to participating in this training. For example, funding will be available to provide participants access to child care during schools hours. In terms of programs, student will have access to training in Carpentry, Plumbing and HVAC and will further support the initial training programs at the MVP Academy.



Another CTI Celebration

On Feb. 27th, the School of Continuing Ed. celebrated the graduation for the most recent round of CTI completers with a ceremony and dinner for the graduates and their families. This round included -

<u>Program</u>	<u>Graduates</u>
Culinary	5
CNC Operator	7
Welding	10
Property Maintenance	6



<u>Ongoing Programs (Ending June 12th)</u>	
	<u># of Students</u>
Carpentry	10
Electrical	16
HVAC	17
Plumbing	16



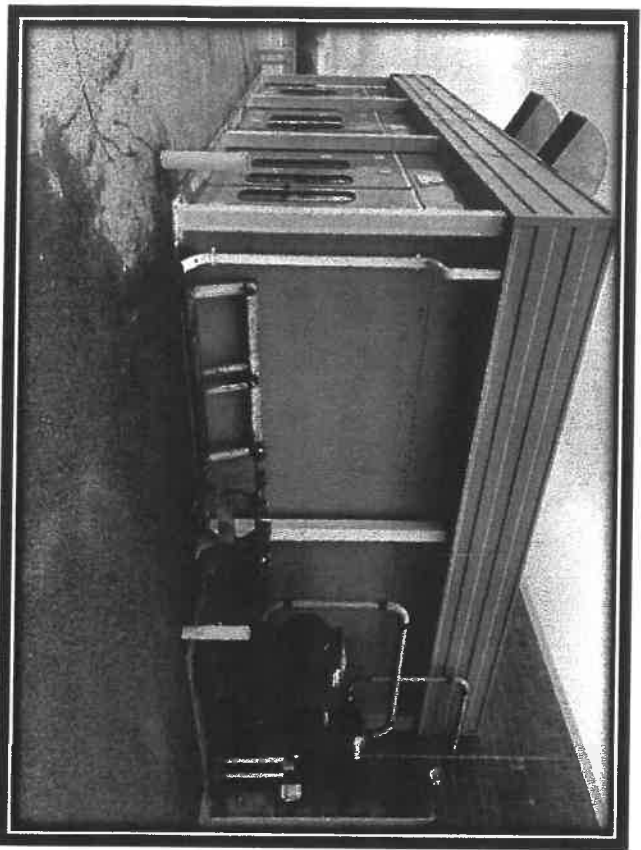
A Commitment to Accessing Available Grant Funds

Senator Kenneth J. Donnelly Grants

FOR EXPANDED TRAINING CAPACITY AND EMPLOYMENT PROGRAM PERFORMANCE

Funded through the Workforce Competitiveness Trust Fund

COMMONWEALTH CORPORATION



During the 2022-2023 school year, Monty Tech was excited to be awarded a generous anonymous gift of \$370,000. The plan was to utilize this gift to purchase of a variety of equipment for our Cabinetmaking program and to replace the Auto Body & Collision Repair program's outdated spray booths, one of which was the nearly 50 year-old original.

However, when we released the RFP for the spray booth, we quickly realized that we did not have enough funds to complete the job. To address the shortfall, Monty Tech applied to CommCorp in hopes of being awarded a **Sen. Kenneth Donnelly Workforce Success Grant**. In August, Monty Tech was informed that we had been awarded **\$500,000** for the project. This grant seeks to invest in programs that place unemployed and underemployed workers in Massachusetts businesses by providing training to enhance worker skills, income, productivity and retention. At Monty Tech, this will be implemented by adding Auto Repair as one of our CTI Training programs along with additional coursework in Automotive Appraisals. The plan is to remove the old spray booths in late spring and install the new exterior booth in summer, 2024



A Commitment to Accessing Available Grant Funds

MONTY TECH **SUPPORTIVE** **TRAINING** **EDUCATION** **PROGRAM**

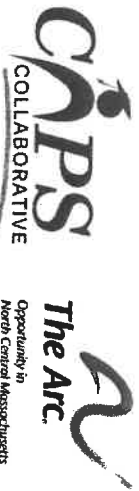
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What is Monty Tech STEP?:

- 7 weeks of hands-on training, delivered by highly qualified, licensed vocational educators in 3 different programs:
 - Culinary & Hospitality,
 - Office & Copy Center Assistance, and
 - Retail/Customer Service
- 1 week of work readiness and professional skills training, delivered by our Professional Skills Instructor; 2 weeks of paid internship experience with employer partners in our area
- Participants will receive:
 - A Training Attendance/Completion Stipend of \$500
 - An Internship Completion Stipend of \$180 Transportation to/from training program and internship placement
 - Uniforms and tools needed to succeed in their chosen program

Participants must be:

- Between 18-35 years of age;
 - Unemployed, but interested in gaining skills necessary to succeed in a forward-facing, mainstream working environment; and
 - Able to develop technical and “soft” skills that include: interpersonal skills, communication skills, listening skills, time management, and problem-solving skills.
- According to Commonwealth Corp., Monty Tech is the only vocational school participating in this important workforce training opportunity!





A Commitment to Accessing Available Grant Funds

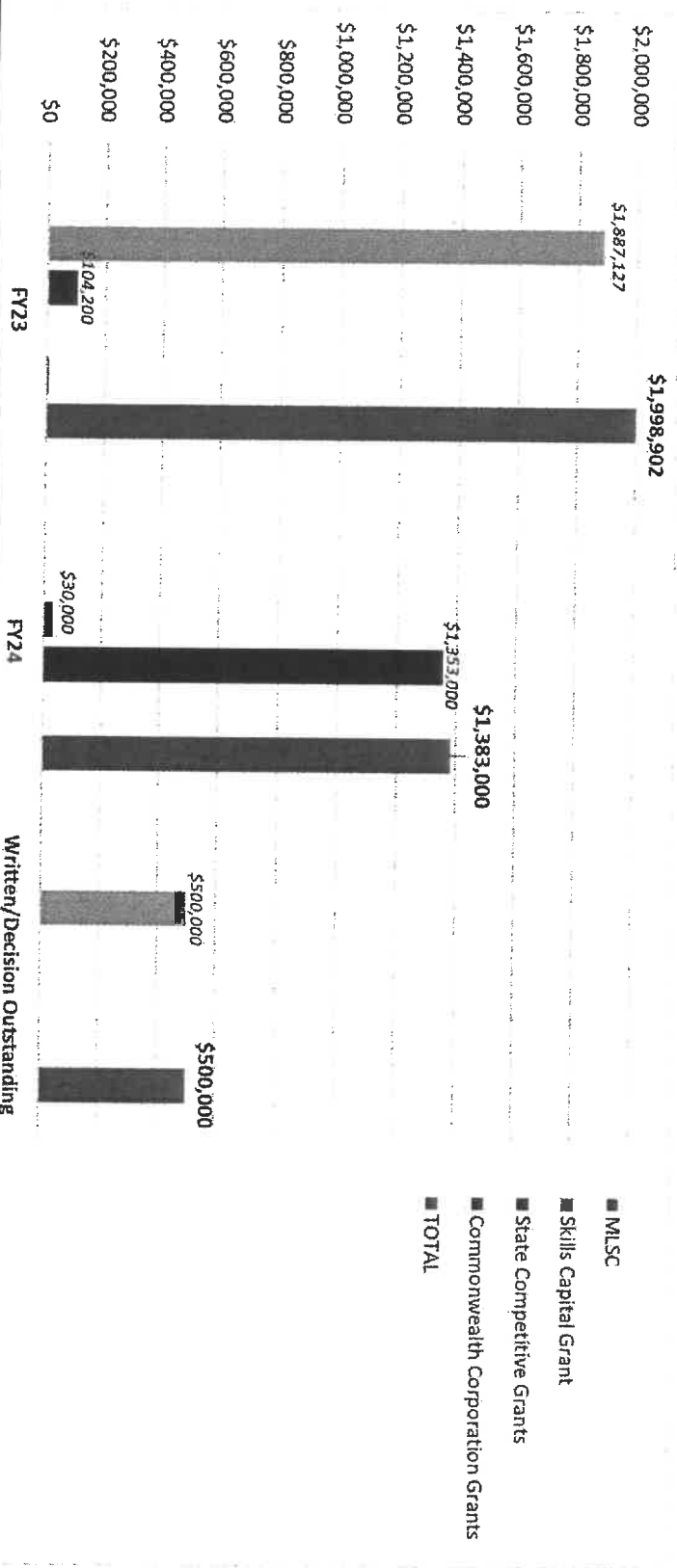


The Auto Body & Collision Repair program was recently awarded a \$25,000 grant through the I-CAR Collision Repair Education Foundation (CREF). CREF supports collision repair educational programs, schools, and students to create qualified, entry-level employees and connect them with an array of career opportunities. The award is directed towards the purchase of tools and equipment that will allow the program to replace older equipment and ensure that it is providing students with the most up-to-date and relevant tools that are being used in industry.

COLLISION REPAIR EDUCATION
FOUNDATION
I-CAR



Two-Year Summary of Competitive Grant Success

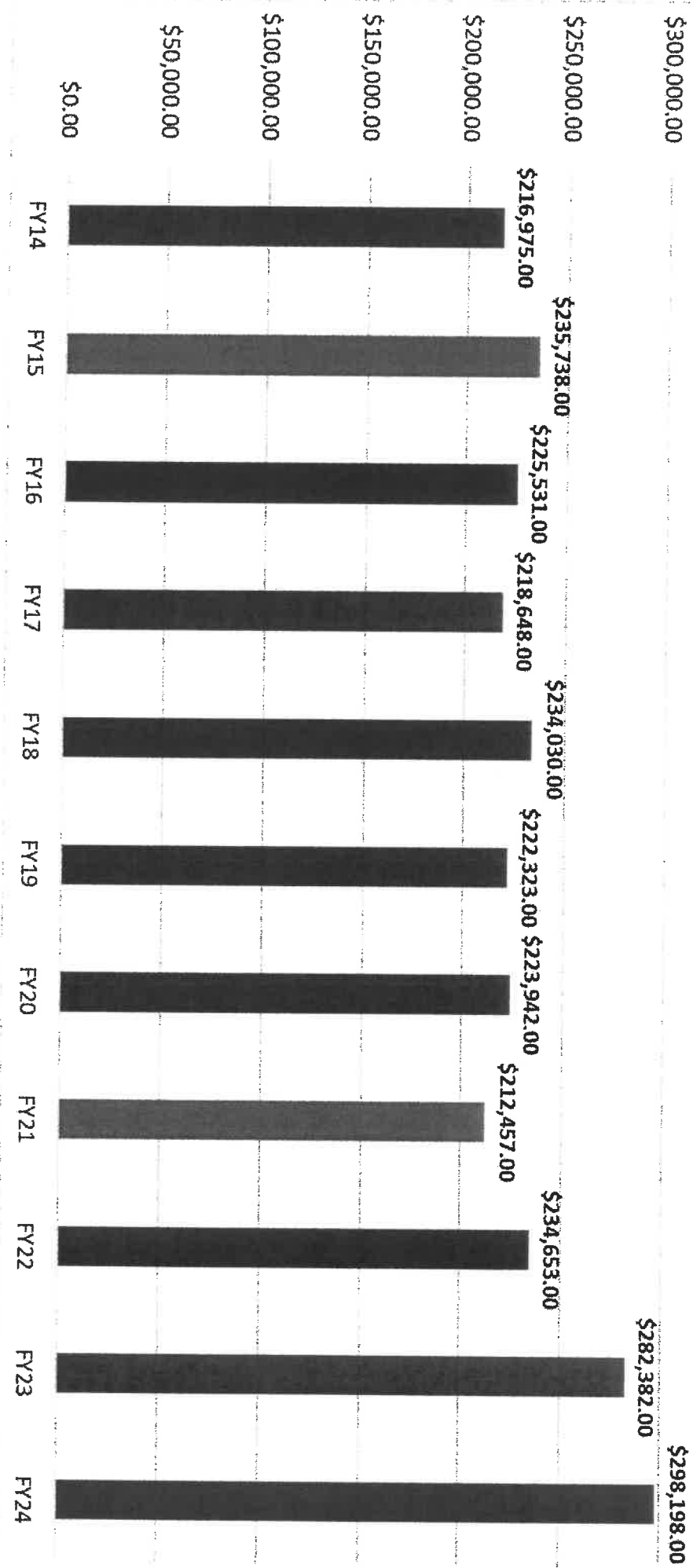


	FY23	FY24	Outstanding Awards
Skills Capital Grant	\$1,887,127		\$500,000 * Culinary Application: \$500,000
State Competitive Grants	\$104,200	\$30,000	
		\$1,353,000	
Commonwealth Corporation Grants		\$500,000	
		* Round 8 CTF: \$720,000	
		* Workforce Training Program for Young Adults with Disabilities Grant: \$133,000	
Local Foundation Grants	\$7,575		
TOTAL	\$1,998,902	\$1,383,000	\$500,000



Making the Best of Perkins Grant Fund Increases

Perkins Grant: Allocation Increases





2023-2024 Perkins Grant Funded Certifications

Monty Tech is focused on identifying and expanding opportunities for students to earn Industry Recognized Credentials (IRCs). In our efforts to support this initiative, utilizing federal Perkins Grant funds, Monty Tech appropriates \$102,310 to fund 1,978 individual IRCs.

Program	Name of Certification Exam	Qty
All Freshmen	Career Safe Online 10 Hour Safety	400
Auto Body	MACS A/C Certification	18
Auto Body	Sp/2 Safety Certification	1
Auto Body	Automotive Lift Institute (ALI) Certification	18
Auto Body	WD-40 Tool & Equipment Maintenance Cert.	18
Auto Body	Valvoline: Automotive Fluids Certification	18
Auto Body	Valvoline: Auto. Chemicals Collision Repair Tech.	18
Auto Body	SP/2 Ethics Certification Collision Repair Tech	18
Auto Tech	ASE Student Certification Exam	20
Auto Tech	Air Conditioning Certification	20
Business Tech	OSHA CS # 4010 Interview Skills	20
Business Tech	OSHA CS # 600 Cyber Safety Awareness Training	20
Business Tech	OSHA CS # 601 Communication Skills (Individual)	20
Business Tech	Certiport Communications for Business	20
Business Tech	Certiport Entrepreneurship	20
Business Tech	YouScience Career Skills (Customer Service)	80

Program	Name of Certification Exam	Qty
Cabinetmaking	OSHA Construction 10 for Sophomores	18
CAD/Drafting	Certiport ACU Classroom License	1
CAD/Drafting	Autodesk AutoCAD User Exam	18
CAD/Drafting	Autodesk Inventor User Exam	18
CAD/Drafting	Autodesk Revit User Exam	18
CAD/Drafting	Solidworks CSWA Exam	18
Cosmetology	PSI Stateboard Exam	36
Cosmetology	Microsoft Software for Chrome Books	26
Culinary	ServSafe (managerial)	18
Culinary	Allergen Awareness Online	80
Dental Assisting	Dental Assist. Nat. Board Radiology Health & Safety	12
Dental Assisting	Sophomore & Senior CPR	32
Early Childhood	Adult and Pediatric First Aid/CPR/AED	28
Early Childhood	CDA (Child Development Associate)	13
Early Childhood	Babysitter Training	16
Electrical	OSHA Construction 10 for Soph. & Jrs	46
Engineering	SACA certification	Unlimited
Health Occupations	Cert. Medical Assistant Exam	28



2023-2024 Perkins Grant Funded Certifications

Program	Name of Certification Exam	Qty
Health Occupations	Phlebotomy test	28
Health Occupations	Certified Nurse Assistant, Amer. Red Cross exam	28
Health Occupations	CPR Cards	60
Health Occupations	Written Test CNA	28
Health Occupations	First Aid certification	60
Health Occupations	Phlebotomy practice test and study guide	28
Health Occupations	Certified Medical Assistant, Study Guide	28
House Carpentry	OSHA Construction 10 for Sophomores	18
House Carpentry	Hot Work Training for Juniors	18
HVAC & Prop Maint	Freshman Career Safe OSHA General Industry	18
HVAC & Prop Maint	Soph. Career Safe 10 Hour OSHA Construction	18
HVAC & Prop Maint	Junior EPA Refrigerant Certification	18
HVAC & Prop Maint	Junior and Senior Hotworks	30
HVAC & Prop Maint	Senior Class / Mainstream Energy Auditing Certification Green HVAC / R	18
HVAC & Prop Maint	Senior Indoor Air Quality Certification	18
HVAC & Prop Maint	Mainstream Employability Skills - All Students	1

Program	Name of Certification Exam	Qty
<i>Info Tech</i>	NCL Registration student fee	25
<i>Info Tech</i>	Cyberpatriot Registration Team fee	4
<i>Info Tech</i>	CodeHS Pro license	1
Masonry	Hot Work Training for Juniors/Seniors	26
Masonry	OSHA Construction 10 for Sophomores	18
<i>Plumbing</i>	OSHA Construction 10 for Sophomores	20
<i>Plumbing</i>	Hot Work Training for Juniors	20
VetSci	Certified Veterinary Assistant (TVMA)	22
VetSci	Recover CPR (animal)	22
VetSci	NAVC Human Animal Bond Certification	22
VetSci	NAVC Pet Nutrition Consultant Certification	20
VetSci	Fear Free Certification	22
Welding/ Metal Fab.	OSHA 10 General Industry for Grade 10	16
Welding/ Metal Fab.	Hot Work Training for Grade 11	17
Welding/ Metal Fab.	AWS D1.1 Certification Plates SMAW	75
Welding/ Metal Fab.	AWS D1.1 Certification Plates FCAW Grade 11	75
Welding/ Metal Fab.	SkillsPlus Competencies-Trainworks Intern'	1



Reducing Costs Through Energy Efficiency



We are pleased to share that Monty Tech has been selected by Mass Save, a collaborative of Massachusetts' electric and natural gas utilities and energy efficiency service providers, as one of only 14 commercial and industrial organizations across the Commonwealth as a **2023 Mass Save Climate Leader**. Monty Tech has leveraged the support provided by Mass Save to make meaningful investments in energy efficiency.

Specific projects include:

- Achievement of approximately 1,000 lifetime MWh through the installation of improved lighting, HVAC systems, make-up air systems and site-specific automated control strategies.
- Instruction to students to help implement measures to reduce overall consumption on campus, translating to effective strategy management in their chosen construction-related fields.

“Montachusett Regional Vocational Technical School has made numerous investments over the last two decades to improve energy and operational efficiency in their facilities, creating incredible savings through installations. The school has also invested in its students, providing instruction which will translate to effective implementation in their chosen construction fields as the state looks to create a clean energy future.”





The Montachusett Vocational Partnership Academy

Without question, the primary concern of nearly all vocational schools is – How can we address the overwhelming lack of capacity needed to serve all the students who seek vocational training. For example, last year, 850 students applied for 365 seats. However, we do not have the space to increase enrollment. Thus, Monty Tech opted to take a revolutionary step to address this concern by applying for, and receiving an Instructional Lab Modernization Grant with the goal of leasing a vacant facility and converting the space into a modern workforce training center for an After Dark Program to serve three of our sending districts with the most students on their waitlist.

Massachusetts Career-Vocational Technical Education



"After Dark" Program Approval

Overview:

The Chapter 74 (C74) Partnership Program (more commonly referred to as "After Dark") approval by DESE will be available to schools offering C74 programs with partner high schools with students seeking C74 training. This approval will result in state aid for sustainability of such programs.

Key Program Features:

- Partnership between traditional high schools and schools with established C74 programs and facilities
 - *Priority given to oversubscribed schools and programs, especially those in Gateway Cities
- Altered schedule for participating students
 - o Core academics at local high school
 - o 900+ total hours of C74 instruction at technical school
- Alignment with regional economic and workforce development priorities or other evidenced labor market demand
- MOU between districts for fiscal and programmatic components
- Consultation with CTE school's Program Advisory Committee
- Qualified instructional personnel
- Equitable admissions criteria

Chapter 74 Vocational Instructional Lab Modernization Grant

Submitted: July 13, 2022

- * \$822,030 in Electrical supplies, materials and equipment
- * \$490,097 in Carpentry supplies, materials and equipment

* \$575,000 for costs associated with remodeling infrastructure
\$1,887,127

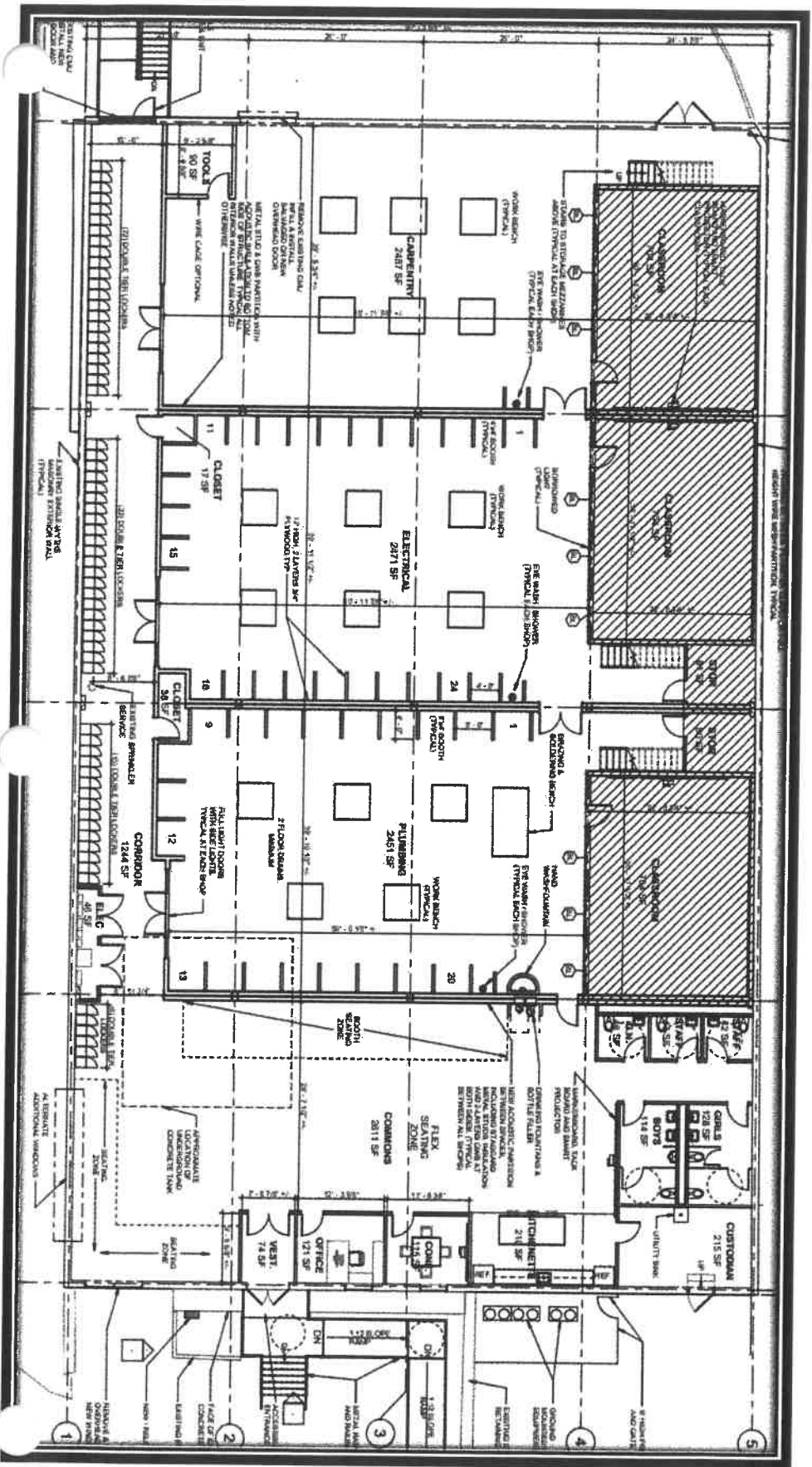
Those districts, Fitchburg, Gardner and Narragansett Regional would decide which students would participate as they would remain enrolled in their district and take all their academic classes with their home district.





The Montachusett Vocational Partnership Academy

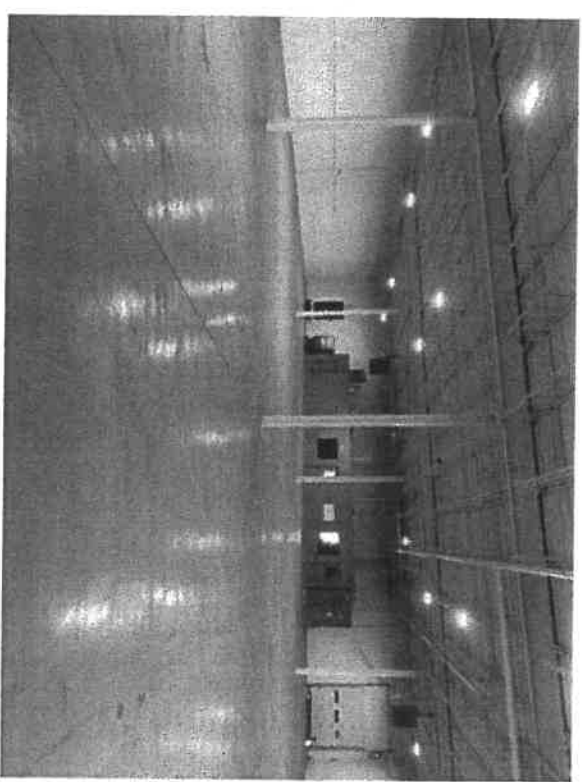
In December, 2023, Monty Tech began the renovation process of 270 Westminster Street as nearly all renovations will be completed by our students and instructors. Please note that the cost of these renovations and outfitting the three programs – House Carpentry, Electrical and Plumbing - will be covered by the initial Infrastructure Grant. No Chapter 70 funds from sending districts will be spent on MVP Academy.





The Montachusett Vocational Partnership Academy

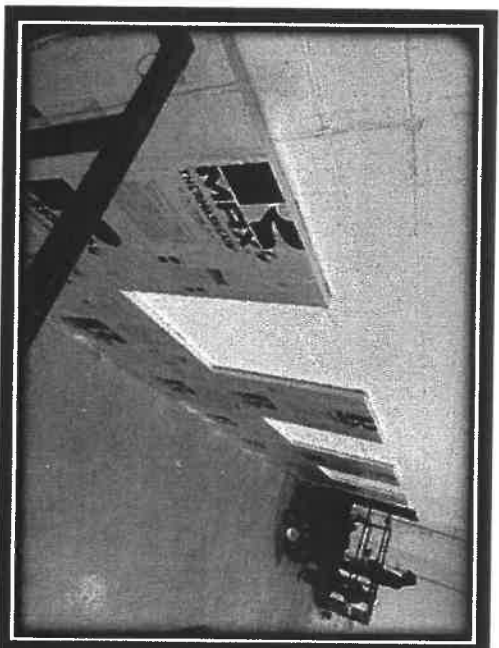
Renovations will be ongoing until the program opens in September, 2024. At that time, not only will the program serve the MVP Academy students from Fitchburg, Gardner and Narragansett, but it will eventually open to evening Career Technical Initiative programs that will provide training to unemployed and underemployed adult students seeking workforce skills. It is our belief that MVP Academy, once fully operating, may become a model for the Commonwealth's efforts to address the lack of capacity for vocational education.



Original interior condition of 270 Westminster Street



Masonry students cutting floors for new plumbing saving \$50000 of contractor costs



House Carpentry students installing insulation for energy efficiency



Masonry students clearing block for new ADA accessible rear entrance



Ongoing Revisions of Admissions Process

desse[®] MASSACHUSETTS Department of Elementary and Secondary Education

CTE Chapter 74 Admissions Policy Superintendent Attestation Form

The CTE admissions regulations at 603 CMR 4.03(6), amended by the Board of Elementary and Secondary Education on June 22, 2021, require CTE schools/programs to submit their admissions policies to the Department by October 1, along with an attestation as detailed below.

CTE schools/programs whose admissions policies employ selective criteria are prohibited from using criteria:

- that have the effect of disproportionately excluding persons of a particular race, color, national origin, sex, gender identity, sexual orientation, religion, or disability unless they demonstrate that
- (1) such criteria have been validated as essential to participation in vocational programs, and
- (2) alternative equally valid criteria that do not have such a disproportionate adverse effect are unavailable

The regulations require the board of trustees or school committee of the CTE school/program to approve any selective criteria annually.

The regulations further require the superintendent of the CTE school/program to:

- submit an annual attestation to the Department that the admissions policy of the school or program complies with federal and state law and any relevant guidelines issued by the Department or the U.S. Department of Education.

To fulfill this attestation requirement, please complete the following statement and sign below. Then, email this form along with your admissions policy to the Office of Colleges, Career and Technical Education (cccte@mass.gov) by October 1 (or other approved deadline, if the Commissioner has granted an extension).

I, as superintendent/director, attest that the admissions policy of (insert school/district name here) complies with federal and state law and any relevant guidelines issued by the Department or the U.S. Department of Education.

Thomas R. Browne
Superintendent Printed Name

Superintendent Signature

Date September 11, 2023

Points	Scholastic Achievement			
	2020	2021	2022	2023
25	A (90 - 100)	A+ - B- (80-100)	A+ - B- (80-100)	A+ - B- (80-100)
20	B (80-89)	C+ - C- (70-79)	C+ - C- (70-79)	C+ - C- (70-79)
15	C (70-79)	D+ - D (65-69)	D+ - D (65-69)	D+ - D (65-69)
10	D (60-69)	D - D- (60-64)	D - D- (60-64)	D - D- (60-64)
0	F (00-59)	F (00-59)	F (00-59)	F (00-59)

Unexcused Absences

Points	2020	2021	2022	2023
	20	0-5 Days	0-6 Days	0-6 Days
15	6-9 Days	7-13 Days	7-13 Days	11-15 Days
10	10-12 Days	14-20 Days	14-20 Days	16-20 Days
5	13-15 Days	21-26 Days	21-26 Days	21-26 Days
0	16+ Days	27+ Days	27+ Days	27+ Days

Discipline/Conduct

Points	2020	2021	2022	2023
	20	No Suspensions, No Incidents	No Suspensions	No Suspensions
15	No Suspensions, 1-5 Incidents	1 Suspension	1 Suspension	1 Suspension
10	1 Suspension, 6-10 Incidents	2 Suspensions	2 Suspensions	2 Suspensions
5	2-3 Suspensions, 11-15 Incidents	3-4 Suspensions	3-4 Suspensions	3-4 Suspensions
0	4+ Suspensions, 16+ Incidents	5+ Suspensions	5+ Suspensions	5+ Suspensions

Sending School Recommendation

2020-2022: Maximum Score = 15
2023: Removed from Policy = N/A

Interview

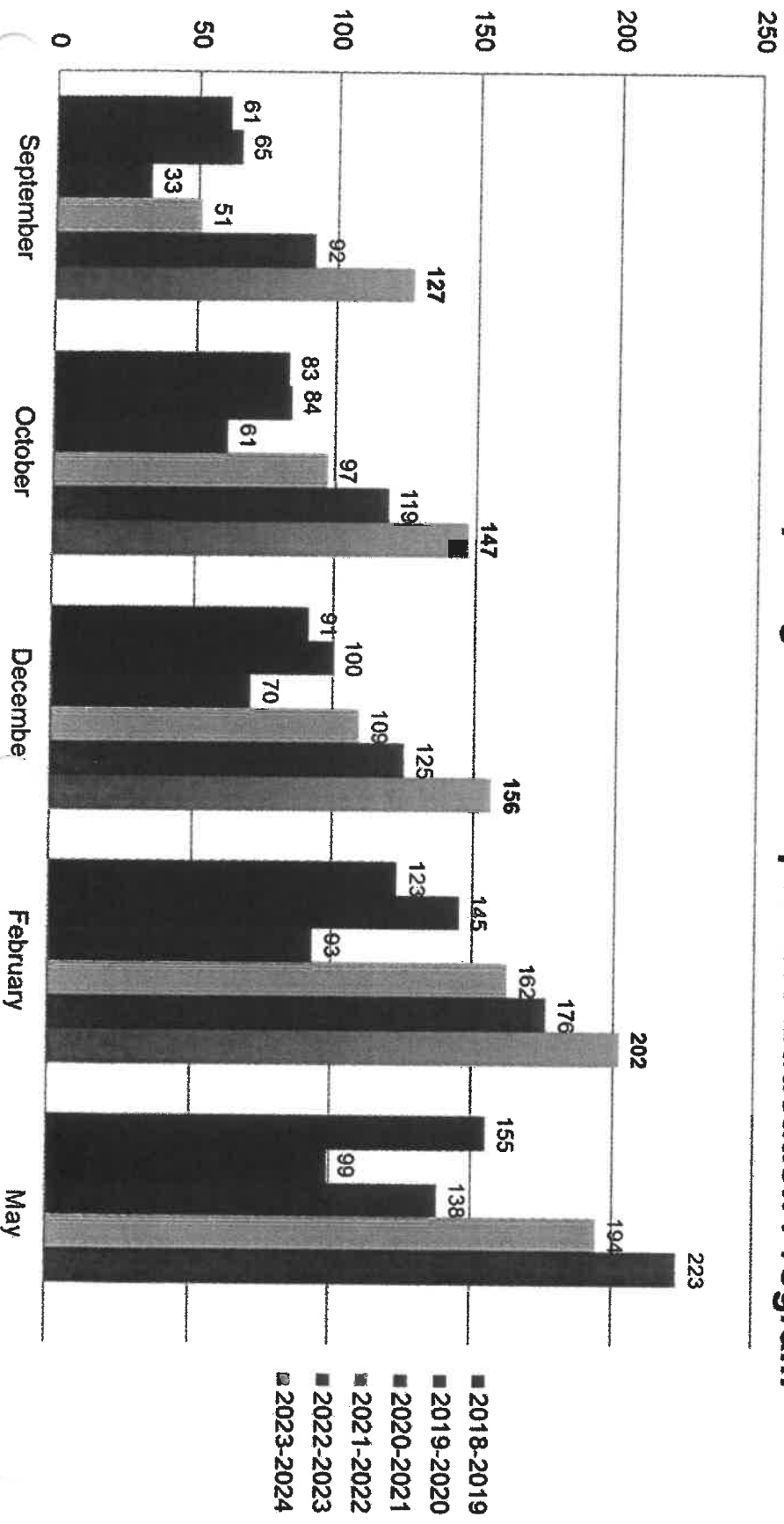
2020-2022: Maximum Score = 20 Points
2023: Maximum Score = 35 Points



Co-op Partnerships Continue to Grow!

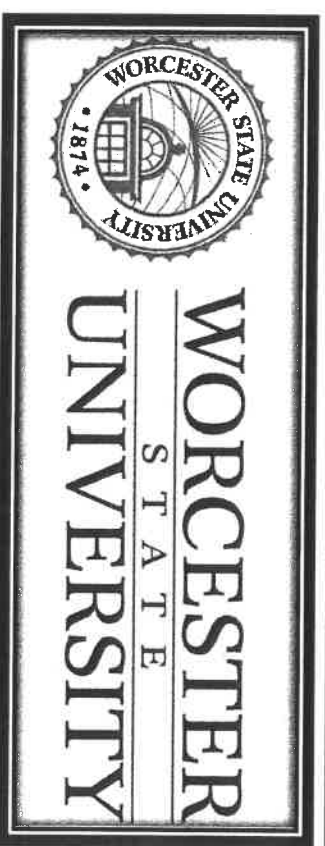
After a strong year of Co-operative Education placements in 2022-2023, our Co-op Coordinator, Kim Curry, and vocational instructors continue to forge and maintain key industry partnerships that allow for Juniors and Seniors to spend their shop week working in real world placements while earning a salary. Once again, thanks to those regional businesses and local contractors, we hope to set a new record for total placements by the end of the year.

Students Participating in the Cooperative Education Program





Extending our Post-Secondary Partnerships



In our continuing efforts to expand our post-secondary partnerships, Monty Tech has begun to forge a dual enrollment partnership with Worcester State University through the Commonwealth Dual Enrollment Partnership (CDEP). This program allows high school students the opportunity to access college level courses at **NO COST!**

So far, the partnership has resulted in the following courses being offered to students and the number of students participating –

- **Introduction to Digital Photography – 15 students – Summer, 2023**
- **Health & Nutrition – 20 students – Fall, 2023**
- **Introduction to American Sign Language – 21 Students – Fall, 2023**
- **Personal Financial Planning – 22 Students – Fall, 2023**
- **Introduction to American Sign Language – Students TBD - Spring, 2024**

Our hope is that we will be able to build on this dual enrollment partnership and eventually develop an Early College Program that will allow students to access multiple classes and additional credits which results in even larger rewards and a simplified transition to college.

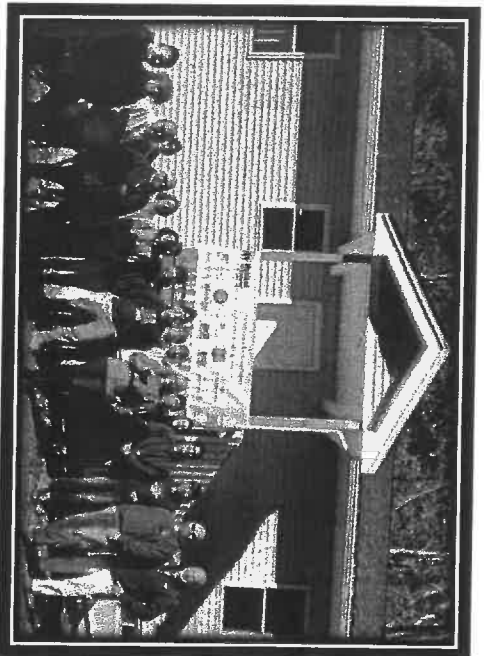
Class of 2023 Post-Grad Plans by Shop & Cluster

	Workforce	2yr College	Tech. School	4yr College	Military	Other	Total	Workforce %	College %
Agriculture and Natural Resources									
Animal Science	1	3	0	14	0	0	18	6%	94%
Total	1	3	0	14	0	0	18	6%	94%
Percentage of Cluster	6%	17%	0%	78%	0%	0%			
Arts & Communication									
Graphic Communications	3	2	0	16	0	0	21	14%	86%
Total	3	2	0	16	0	0	21	14%	86%
Percentage of Cluster	14%	10%	0%	76%	0%	0%			
Business and Consumer Services									
Business Technology	5	6	0	3	0	0	14	36%	64%
Cosmetology	7	5	0	5	0	0	17	41%	59%
Total	12	11	0	8	0	0	31	39%	61%
Percentage of Cluster	39%	35%	0%	26%	0%	0%			
Education									
Early Childhood	4	3	0	5	0	0	12	33%	67%
Total	4	3	0	5	0	0	12	33%	67%
Percentage of Cluster	33%	25%	0%	42%	0%	0%			
Health Services									
Dental Assisting	3	2	0	10	0	0	15	20%	80%
Health Occupations	1	0	0	24	0	0	25	4%	96%
Total	4	2	0	34	0	0	40	10%	90%
Percentage of Cluster	10%	5%	0%	85%	0%	0%			
Hospitality & Tourism									
Culinary Arts	5	4	0	5	1	1	16	44%	56%
Total	5	4	0	5	1	1	16	44%	56%
Percentage of Cluster	31%	25%	0%	31%	6%	6%			

Information Technology Services												
Information Technology	1	6	0	3	0	1	Total	11	Workforce %	18%	College %	82%
Total	1	6	0	3	0	1		11	18%		82%	
Percentage of Cluster	9%	55%	0%	27%	0%	9%						
Transportation												
Auto Body & Coll. Rep.	10	4	0	4	0	0	Total	18	Workforce %	56%	College %	44%
Auto Technology	14	0	1	1	0	0		16	94%		6%	
Total	24	4	1	5	0	0		34	71%		29%	
Percentage of Cluster	71%	12%	3%	15%	0%	0%						
Manufacturing, Engineering & Technology												
Adv. Manufacturing	5	1	0	0	0	0	Total	6	Workforce %	83%	College %	17%
CAD/Drafting	2	3	0	9	0	1		15	20%		80%	
Engineering Technology	2	2	1	8	1	0		14	29%		71%	
Welding & Metal Fab.	13	1	0	1	1	1		17	88%		12%	
Total	22	7	1	18	2	2		52	52%		48%	
Percentage of Cluster	42%	13%	2%	35%	4%	4%						
Construction												
Building & Property Maintenance/HVAC	5	3	0	2	1	1	Total	12	Workforce %	58%	College %	42%
Cabinetmaking	4	2	0	6	1	0		13	38%		62%	
Masonry	4	0	0	1	0	1		6	83%		17%	
House Carpentry	8	0	0	2	0	1		11	82%		18%	
Electrical	16	1	0	4	2	2		25	80%		20%	
Plumbing	16	0	0	0	0	0		16	100%		0%	
Total	53	6	0	15	4	5		83	75%		25%	
Percentage of Cluster	64%	7%	0%	18%	5%	6%						
Overall Total	129	48	2	123	7	9	Workforce	318				
		2yr College	Tech. School	4yr College	Military	Other						



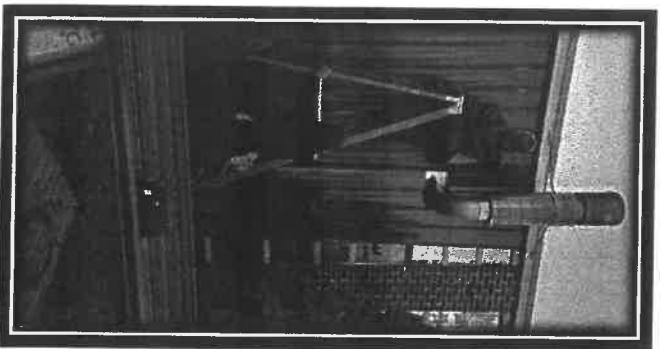
Supporting Our Cities & Towns



Habitat for Humanity House, Taft Street
Fitchburg



Renovations at
Heywood Hospital, Gardner



Insulation Replacement
Barre Fire Station



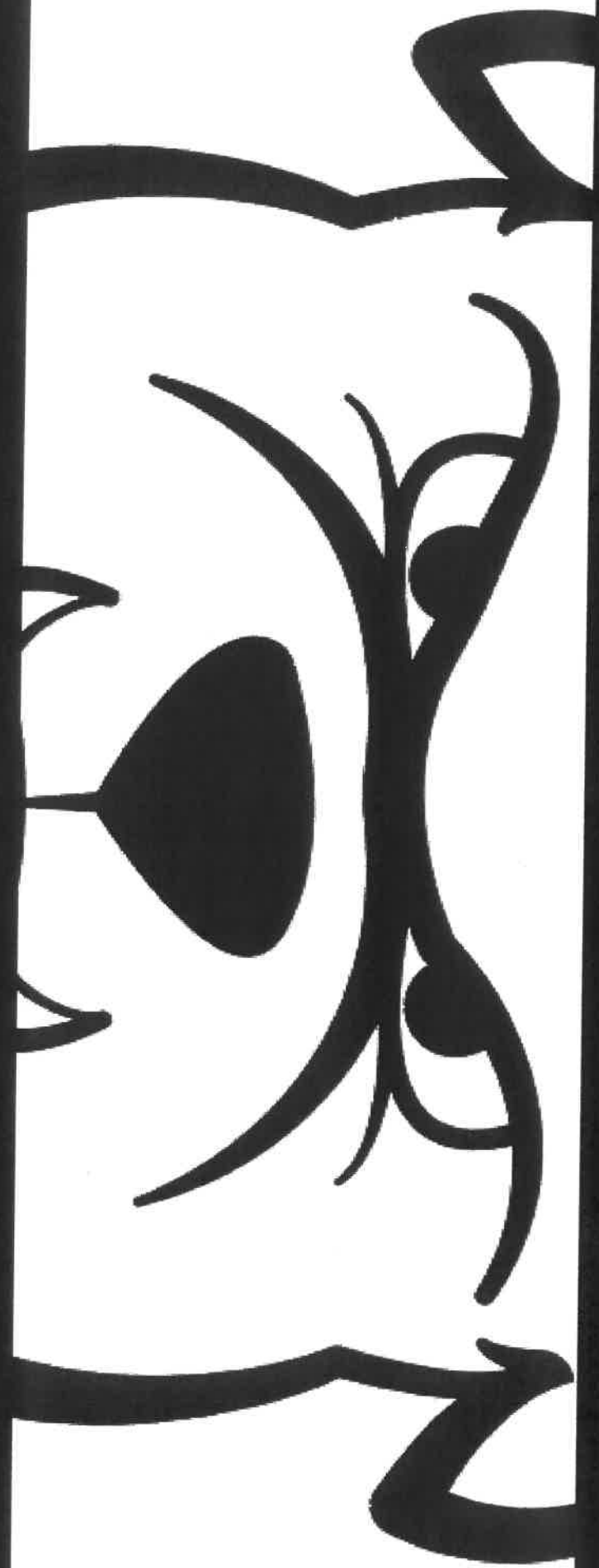
Memorial Wall at
Peg's Pond Trail, Sterling

Additional Monty Tech Community Projects

During the Past Year

- Replaced electrical service at Barre Fire Dept.
- Installed Emergency Exit Signs at Ashburnham VFW
- Multiple renovations at Ritter Building in Lunenburg
- Rebuilt stairs and landing for Phillipston Town Hall
- Rebuilt Capt. Wyman tombstone for Ashby Historical Society
- Repaired concrete walkways at Fitchburg High School
- Repaired and painted Gardner Police Dept. SUV
- Fabricated clothing racks for Hubbardston Senior Center
- Built and painted custom signs for Petersham Cemetery
- Fabricated aluminum cupola for Royalston gazebo

The students and instructors of Monty Tech continue to take great joy in completing projects for our sending districts and community partners. As always, when you are considering projects, we urge civic leaders to reach out to Monty Tech so we can determine if we can assist communities with their projects and endeavors.



Monty Tech

Preliminary Budget Plan

Public Hearing March 2024

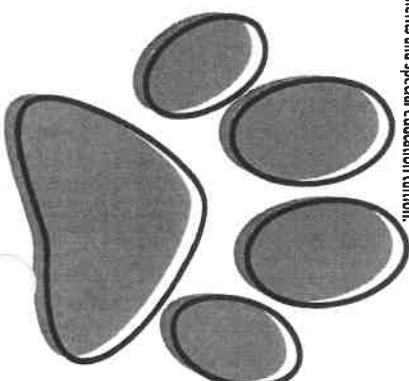
2024-2025

FY 25 FOUNDATION BUDGET

832 Montachusett



	Base Foundation Components							Incremental Costs Above the Base					TOTAL	
	1 Pre-school	2 Half-Day Kindergarten	3 Full-Day	4 Elementary	5 Junior/ Middle	6 High School	7 Vocational	8 Special Ed In-District	9 Special Ed Tuitioned-Out	10 English learners PK-5	11 English learners 6-8	12 English learners High School/Voc		13 Low Income
Foundation Enrollment	0	0	0	0	0	0	1,476	73	0	0	0	10	500	1,476
1 Administration	0	0	0	0	0	0	662,207	226,038	0	0	0	1,268	36,370	925,883
2 Instructional Leadership	0	0	0	0	0	0	1,196,003	0	0	0	2,219	172,335	1,370,557	
3 Classroom & Specialist Teachers	0	0	0	0	0	0	12,064,721	745,869	0	0	15,531	1,682,310	14,508,430	
4 Other Teaching Services	0	0	0	0	0	0	842,899	695,407	0	0	2,219	0	1,541,525	
5 Professional Development	0	0	0	0	0	0	377,133	35,980	0	0	634	81,615	495,362	
6 Instructional Materials, Equipment & Technology	0	0	0	0	0	0	2,222,457	31,405	0	0	1,585	12,515	2,267,962	
7 Guidance & Psychological Services	0	0	0	0	0	0	665,853	0	0	0	951	68,120	734,924	
8 Pupil Services	0	0	0	0	0	0	896,906	0	0	0	317	353,980	1,251,203	
9 Operations & Maintenance	0	0	0	0	0	0	2,995,911	252,495	0	0	3,803	0	3,252,209	
10 Employee Benefits/Fixed Charges*	0	0	0	0	0	0	2,961,756	299,161	0	0	3,685	287,650	3,552,253	
11 Special Education Tuition*	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 Total	0	0	0	0	0	0	24,885,847	2,287,354	0	0	32,211	2,694,895	29,900,307	
13 Wage Adjustment Factor	100.0%													
*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.														
14 Low-Income percentage	35.03%													
15 Low-Income group	6													
Foundation Budget per Pupil													20,258	
English learner foundation budget as % total foundation budget													0.1%	
Low-income foundation budget as % total foundation budget													9.0%	



Massachusetts Department of Elementary and Secondary Education
FY25 Chapter 70 Summary

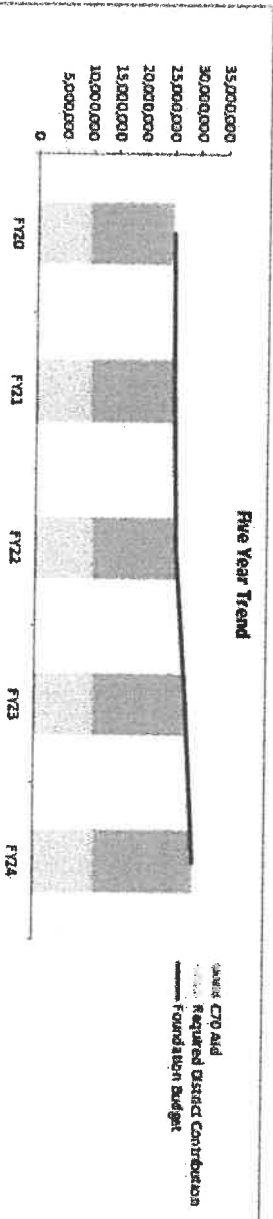
832 Montachusett

Aid Calculation FY25

Comparison to FY24

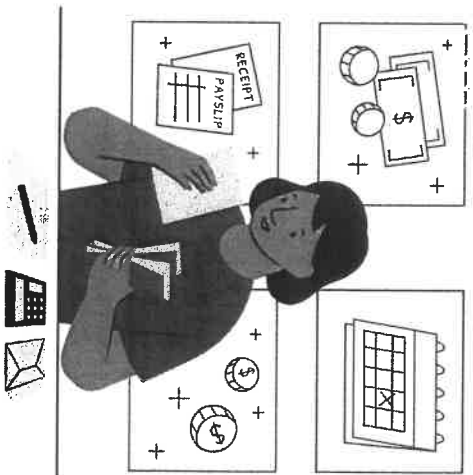
Prior Year Aid		
1 Chapter 70 FY24	18,318,704	
Foundation Aid		
2 Foundation budget FY25	29,900,307	
3 Required district contribution FY25	11,648,232	
4 Foundation aid (2-3)	18,252,075	
5 Increase over FY24 (4-1)	0	
Minimum Aid		
6 Minimum \$30 per pupil increase	44,280	
7 Minimum aid amount (if line 6 - line 5 > 0, then line 6 - line 5, otherwise 0)	44,280	
Subtotal	18,362,984	
8 Sum of 1,5,7	18,362,984	
Minimum Aid Adjustment		
9 Minimum aid adjustment	18,362,984	
10 Aid adjustment increment (if line 9 - line 8 > 0, then line 9 - line 8, otherwise 0)	0	
Non-Operating District Reduction to Foundation		
11 Reduction to foundation	0	
Hold Harmless Aid		
12 Hold harmless aid	0	
FY25 Chapter 70 Aid		
13 Sum of 1,5,7,10, 12 minus 11	18,362,984	

	FY24	FY25	Change	Pct Chg
Enrollment	1,465	1,476	11	0.75%
Foundation budget	29,486,021	29,900,307	414,286	1.41%
Required district contribution	11,167,317	11,648,232	480,915	4.31%
Chapter 70 aid	18,318,704	18,362,984	44,280	0.24%
Required net school spending (NSS)	29,486,021	30,011,216	525,195	1.78%
Target aid share	56.65%	55.57%		
CFO % of foundation	62.13%	61.41%		
Required NSS % of foundation	100.00%	100.37%		



FY 25 BUDGET SUMMARY

	FINAL EY2024	PROPOSED EY2025	DIFE	% Change
Net School Spending	29,486,021	30,011,216	525,195	1.78%
Transportation	2,399,080	2,516,010	116,930	4.87%
Above Net School Spending	150,000	296,948	146,948	97.97%
Capital Budget - Equipment	490,000	460,000	(30,000)	-6.12%
Vehicles	10,000	50,000	40,000	400.00%
BONDS (Principal & Interest)	0	0	0	0.00%
Total Budget	\$32,535,101	\$33,334,174	\$799,073	2.46%
Less Revenues:				
Estimated Ch. 70	18,318,704	18,362,984	44,280	0.24%
(1) REQUIRED MINIMUM CONTRIBUTION	\$11,167,317	\$11,648,232	\$480,915	4.31%
Transportation & Other Operating Budget	\$2,549,080	\$2,812,958	\$263,878	10.35%
Less:				
Estimated Transportation Aid	1,700,000	1,925,000	225,000	13.2%
Regional Transportation Fund	75,000	150,000	75,000	100.0%
Excess & Deficiency	250,000	250,000	0	0.0%
(2) NET TRANSPORTATION & OTHER OPERATING	\$524,080	\$487,958	(\$36,122)	-6.89%
Capital Budget - (Equipment & Vehicles)	\$500,000	\$510,000	\$10,000	2.00%
Less:				
Excess & Deficiency	200,000	200,000	0	0.0%
(3) NET CAPITAL ASSESSMENT	\$300,000	\$310,000	\$10,000	3.33%
BONDS	\$0	\$0	\$0	0.00%
(4) NET BONDS	\$0	\$0	\$0	0.00%
TOTAL ASSESSMENT (All Budgets)	\$11,991,397	\$12,446,190	\$454,793	3.79%



Account

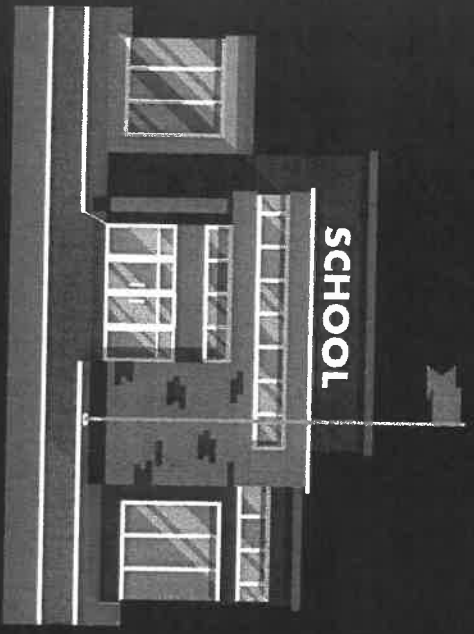
Balances

Certified Excess and
Deficiency \$1,304,918

Stabilization Account
\$346,570

OPEB Account \$21,919

SUMMARY BY FUNCTION CODE 2022-2025



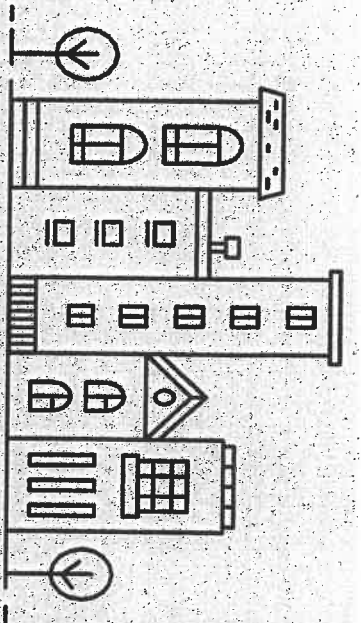
Function Code	Function Description	FY22 Actual Expenditures	FY23 Actual Expenditures	FY24 Approved Budget	FY25 Proposed Budget	Increased/Decreased	Percentage Increase/Decrease
1100	School Committee	48,108	42,146	63,550	33,550	(20,000)	-31.5%
1200	Superintendent's Office	329,571	375,741	328,360	302,474	(26,887)	-1.49%
1400	Finance and Legal	528,955	540,815	604,881	602,887	(2,004)	-0.33%
1450	District Technology	23,889	202,100	185,000	319,887	134,887	57.9%
2100	FUNCTION 1000 DISTRICT LEADERSHIP	924,804	1,169,892	1,114,797	1,279,498	164,701	14.8%
2100	Curriculum Supervision	1,074,658	1,074,024	1,071,110	1,069,154	(2,044)	-0.2%
2200	Principal's Office	480,161	481,047	507,534	523,874	16,340	3.24%
2250	Building Technology	238,896	287,733	272,873	284,509	11,636	4.28%
2300	Teaching Services	10,743,702	11,056,004	11,587,760	11,955,433	367,674	3.14%
2320	Medical/Therapeutic Services	-	-	500	500	-	-
2350	Professional Development	142,816	104,200	220,000	181,500	(38,500)	-17.4%
2400	Textbooks and Instructional Materials	626,241	1,041,381	1,318,072	1,108,784	(209,288)	-15.9%
2450	Instructional Technology	371,439	364,546	515,000	611,328	99,328	19.3%
2700	Student Services	1,307,807	1,236,243	1,368,886	1,414,880	46,004	3.3%
2800	Psychological Services	125,853	140,117	151,528	158,879	7,351	4.8%
3200	FUNCTION 2000 INSTRUCTION	15,348,529	15,808,445	16,593,242	17,218,933	625,691	3.8%
3300	Health Services	238,130	227,804	262,463	258,887	(3,576)	-1.4%
3510	Student Transportation	2,428,824	2,847,349	2,641,080	2,838,030	196,950	7.4%
3510	Athletic Services	497,144	302,053	448,671	470,711	22,040	4.9%
3520	Student Activities	801,008	289,795	229,444	243,394	13,950	6.1%
3600	Security	117,918	125,004	139,973	138,882	(1,091)	-0.8%
4110	FUNCTION 3000 STUDENT SERVICES	3,379,344	3,491,883	3,716,634	4,047,734	331,100	8.9%
4120	Charterial Services	738,892	801,627	909,219	937,203	27,986	3.0%
4130	Heating of Building	178,781	173,087	189,145	187,000	(2,145)	-1.1%
4210	Utilities	1,300,189	1,408,267	1,407,111	1,438,750	31,639	2.2%
4220	Maintenance of Grounds	33,882	67,489	105,000	88,000	(17,000)	-16.1%
4230	Maintenance of Buildings	329,811	604,059	402,276	475,349	73,073	18.1%
4300	Maintenance of Equipment	328,318	443,844	425,029	489,295	64,266	15.1%
4300	Extraordinary Maintenance	85,087	108,839	100,000	100,000	-	0.0%
4400	Networking & Telecomm	287,784	201,938	283,000	360,000	77,000	27.2%
4450	Technology Maintenance	178,881	157,578	182,509	157,500	(25,009)	-13.7%
5100	FUNCTION 4000 OPERATIONS & MAINT	3,927,440	3,989,969	4,810,268	4,241,054	(569,214)	-11.8%
5100	Employee Retirement	281,700	300,711	388,739	324,732	(64,007)	-16.5%
5200	Employee Benefits	2,891,350	3,295,205	3,682,071	3,580,819	(101,252)	-2.7%
5250	Retired Employee Benefits	1,322,550	1,518,136	1,541,908	1,602,284	60,376	3.9%
5280	Other Non-Employee Insurance	132,250	158,956	149,500	162,284	12,784	8.5%
5500	Fixed Charges	54,073	62,228	88,000	96,000	8,000	9.1%
7000	FUNCTION 6000 FIXED CHARGES	4,782,513	5,396,233	5,778,116	5,745,084	(33,032)	-0.6%
8100	Acquisition of Fixed Assets	187,577	64,234	490,000	470,000	(20,000)	-4.1%
8200	FUNCTION 7000 FIXED ASSETS	197,577	64,234	490,000	470,000	(20,000)	-4.1%
8200	Long Term Debt - Principal	197,577	64,234	490,000	470,000	(20,000)	-4.1%
8200	Long Term Debt - Interest	-	-	-	-	-	-
8200	FUNCTION 8000 DEBT RETIREMENT	-	-	-	-	-	-
8200	Tuition to other districts	-	-	-	-	-	-
8200	FUNCTION 9000 TUITION	321,179	317,737	387,050	320,050	(67,000)	-17.3%
6000	Transfer to Competency Assessment Fund	221,179	317,737	387,050	320,050	(67,000)	-17.3%
	Transfer to OPEB Fund	10,000	10,000	15,000	15,000	-	0.0%
	Transfer to Stabilization Fund	25,000	25,000	25,000	25,000	-	0.0%
Total		\$ 28,530,138	\$ 30,631,754	\$ 32,635,701	\$ 33,334,174	\$ 799,072	2.46%

Significant Budget Increases FY24 to FY25

Account	Information	Increase Amount
Salaries	3% COLA + Step/Column Movement	490,816.00
Pupil Transportation	Year 2 of Contract - 4% Special Transportation increase	116,930.00
Technology	Network (End of Life): Cybersecurity protection	269,887.00
		877,633.00



CONTRIBUTIONS BY MEMBER CITY OR TOWN



832 Montachusett

Foundation Enrollment in Regional District Required Minimum Contribution to Regional District

LEA Member	FY24	FY25	Change	FY24	FY25	Change
Total	1,465	1,476	11	11,167,317	11,648,232	480,915
11 Ashburnham	72	64	-8	603,063	594,898	-8,165
12 Ashby	37	31	-6	374,166	326,741	-47,425
15 Athol	111	104	-7	321,631	317,289	-4,342
21 Barre	42	45	3	316,705	349,180	32,475
97 Fitchburg	363	386	23	1,661,077	1,789,644	128,567
103 Gardner	173	166	-7	1,014,928	963,177	-51,751
125 Harvard	6	9	3	95,809	144,440	48,631
134 Holden	130	148	18	1,450,171	1,707,486	257,315
140 Hubbardston	40	32	-8	427,077	340,398	-86,679
162 Lunenburg	97	99	2	1,127,113	1,172,061	44,948
234 Petersham	11	12	1	124,676	134,917	10,241
235 Phillipston	22	24	2	227,132	244,909	17,777
241 Princeton	25	25	0	401,498	398,251	-3,247
255 Royalston	10	11	1	71,651	80,006	8,355
282 Sterling	61	66	5	983,550	1,098,747	115,197
294 Templeton	83	87	4	545,212	604,478	59,266
328 Westminster	74	71	-3	771,335	767,439	-3,896
343 Winchendon	106	96	-10	650,523	614,171	-36,352

FY25 Chapter 70
 Apportionment of
 Local Contribution
 Across School Districts

Gardner

103 Gardner

Gardner Montachusett

Combined Total for
 All Districts

Prior Year Data (for comparison purposes)

1 FY24 foundation enrollment	2,397	173	2,570
2 FY24 foundation budget	38,690,364	3,486,727	42,177,091
3 Each district's share of municipality's combined FY24 foundation	91.73%	8.27%	100.00%
4 FY24 required contribution	11,262,118	1,014,928	12,277,046

FY25 apportionment of contribution among community's districts

5 FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)			12,872,482
6 FY25 foundation enrollment	2,453	166	2,619
7 FY25 foundation budget	41,579,345	3,362,772	44,942,116
8 Each district's share of municipality's total FY25 foundation	92.52%	7.48%	100.00%
9 FY25 Required Contribution	11,909,305	963,177	12,872,482
10 Change FY25 to FY24 (9 - 4)	647,187	-51,751	595,436

The combined totals on lines 5 and 9 may differ due to rounding.

Gardner

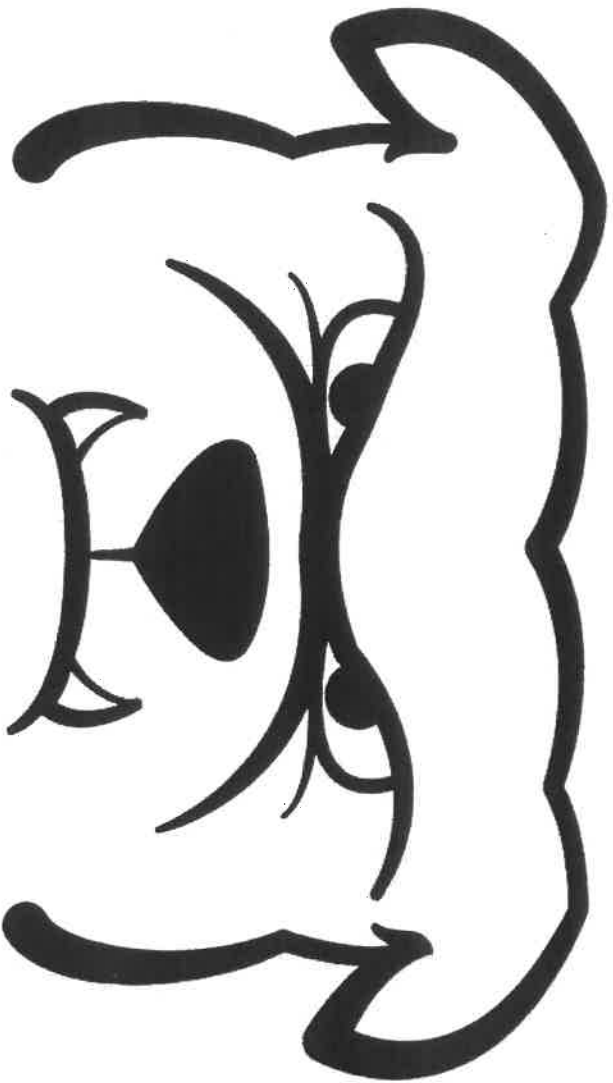
Fiscal Year	Foundation Budget	Required (Add)			Bonds	Total Assessment	Foundation Enrollment	School Attending Children	TOWN'S ASSESS PER PUPIL
		Minimum Contribution	Transportation/ Operating Assess	Capital Assess					
2024	\$ 3,486,727	\$ 1,014,928	\$ 61,888	\$ 30,525	-	\$ 1,107,341	173	2578	\$ 6,401
2025	\$ 3,362,772	\$ 963,177	\$ 54,879	\$ 34,134	-	\$ 1,052,190	166	2747	\$ 6,338
Difference									
FY 24 to FY 25	\$ (123,955)	\$ (51,751)	\$ (7,009)	\$ 3,609	-	\$ (55,151)	(7)	169	

COMMUNITY ASSESSMENTS

COMMUNITIES	FY2025 FOUNDATION ENROLLMENT	FY2025 % of OPERATING	FY2025 SCHOOL ATTENDING CHILDREN	FY2025 % OF CAPITAL	FISCAL YEAR 2025				PROPOSED ASSESSMENT FY2025	FY2024 FOUNDATION ENROLLMENT	FY2024 APPROVED ASSESSMENT	CHANGE FY24 - FY25	
					FOUNDATION BUDGET	(1) REQUIRED MINIMUM CONTRIBUTION	(2) TRANSPORT/ OPERATING ASSESSES	(3) CAPITAL ASSESSES					(4) BONDS
Ashburnham	64	4.34%	1,010	4.05%	1,296,490	594,898	21,158	12,551	0	628,607	72	641,300	(12,693)
Ashby	31	2.10%	460	1.84%	627,987	326,741	10,248	5,719	0	342,708	37	392,887	(50,179)
Athol	104	7.05%	1,820	7.29%	2,106,797	317,299	34,382	22,618	0	374,289	111	382,300	(8,011)
Barre	45	3.05%	702	2.81%	911,595	349,180	14,877	8,725	0	372,782	42	340,067	32,714
Fitchburg	366	26.15%	6,086	24.39%	7,819,457	1,789,644	127,610	75,614	0	1,992,868	363	1,863,115	129,753
Gardner	166	11.25%	2,747	11.01%	3,362,772	963,177	54,879	34,134	0	1,052,190	173	1,107,341	(55,151)
Harvard	9	0.61%	981	3.93%	182,319	144,440	2,975	12,191	0	159,606	8	110,500	49,106
Holden	148	10.03%	3,332	13.35%	2,988,134	1,707,486	48,928	41,415	0	1,797,829	130	1,539,832	257,996
Hubbardston	32	2.17%	496	1.89%	648,245	340,398	10,579	6,161	0	357,138	40	447,411	(90,273)
Lunenburg	99	6.71%	1,679	6.73%	2,005,508	1,172,061	32,729	20,856	0	1,225,646	97	1,181,390	44,256
Petersham	12	0.81%	149	0.60%	243,092	134,917	3,967	1,851	0	140,736	11	130,375	10,360
Phillipston	24	1.63%	210	0.84%	486,184	244,909	7,934	2,609	0	255,452	22	237,334	18,118
Princeton	25	1.59%	468	1.88%	506,442	398,251	8,265	5,712	0	412,228	25	415,820	(3,592)
Royalston	11	0.75%	145	0.58%	222,834	80,006	3,637	1,801	0	85,444	10	76,755	8,689
Sterling	66	4.47%	979	3.92%	1,337,006	1,098,747	21,819	12,166	0	1,132,732	61	1,018,231	114,501
Templeton	87	5.89%	1,126	4.51%	1,762,416	604,478	28,762	13,992	0	647,232	83	588,189	59,043
Westminster	71	4.81%	1,253	5.02%	1,438,294	767,439	23,472	15,570	0	806,481	74	812,489	(6,008)
Winchendon	96	6.50%	1,313	5.26%	1,944,735	614,171	31,737	16,315	0	662,223	106	706,060	(43,837)
Total	1,476	100%	24,956	100%	29,900,307 11	232	487,958	310,000	0	12,446,190	1,465	11,991,313	454,793

Preliminary FY21 Per Pupil Expenditures by School

District Code	District	Total Student FTE	% Econ Disadv	% EL	% SLD	% EL or ELL	% EL or ELL	Total
								A + B + C
0830	MinuteMan Regional Vocational Technical	645.4	22.9%	0.3%	40.8%	69.0%	55.0%	\$32,527
0829	South Middlesex Regional Vocational Technical	800.4	59.6%	16.5%	37.8%	28.0%	22.0%	\$26,598
0879	Upper Cape Cod Regional Vocational Technical	745.9	42.3%	0.0%	27.2%	50.0%	30.0%	\$25,412
0815	Cape Cod Regional Vocational Technical	622.2	52.3%	2.3%	25.4%	57.0%	26.0%	\$25,363
0818	Franklin County Regional Vocational Technical	540.2	46.3%	0.3%	25.4%	29.0%	23.0%	\$25,298
0851	Northern Berkshire Regional Vocational Technical	470.1	44.4%	0.0%	14.7%	51.0%	32.0%	\$25,282
0871	Shawheen Valley Regional Vocational Technical	1,287.9	22.4%	0.0%	27.6%	72.0%	50.0%	\$24,777
0860	Patrfinder Regional Vocational Technical	604.0	45.9%	0.2%	27.5%	38.0%	25.0%	\$24,624
0806	Blue Hills Regional Vocational Technical	886.2	40.5%	1.6%	26.4%	61.0%	39.0%	\$23,816
0823	Greater Lawrence Regional Vocational Technical	1,806.1	70.6%	8.2%	14.4%	52.0%	29.0%	\$23,197
0825	Greater New Bedford Regional Vocational Technical	2,065.6	53.2%	4.7%	10.7%	50.0%	38.0%	\$22,955
0855	Old Colony Regional Vocational Technical	559.8	27.0%	0.0%	21.7%	67.0%	54.0%	\$22,908
0878	Tri-County Regional Vocational Technical	958.5	27.7%	0.1%	32.7%	73.0%	49.0%	\$22,415
0873	South Shore Regional Vocational Technical	640.4	32.2%	0.3%	27.6%	63.0%	41.0%	\$22,167
0832	Metropolitan Regional Vocational Technical	1,366.4	48.2%	0.6%	18.3%	68.0%	54.0%	\$22,163
0853	Northeast Metropolitan Regional Vocational Technical	1,283.5	52.3%	3.6%	25.0%	27.0%	21.0%	\$21,890
0828	Greater Lowell Regional Vocational Technical	2,323.0	58.0%	9.1%	16.6%	48.0%	32.0%	\$21,740
0885	Whittier Regional Vocational Technical	1,237.0	41.2%	1.2%	19.3%	50.0%	49.0%	\$21,691
0805	Blackstone Valley Regional Vocational Technical	1,240.9	15.6%	0.6%	11.0%	79.0%	62.0%	\$21,626
0821	Greater Fall River Regional Vocational Technical	1,459.7	49.5%	1.3%	10.3%	64.0%	44.0%	\$21,268
0876	Southern Worcester County Regional Vocational Technical	1,143.4	35.9%	1.0%	14.6%	64.0%	49.0%	\$20,980
0852	Nashoba Valley Regional Vocational Technical	721.3	32.2%	0.4%	32.5%	68.0%	46.0%	\$20,822
0801	Assabet Valley Regional Vocational Technical	1,145.5	44.1%	4.7%	25.3%	55.0%	43.0%	\$20,484
0817	Essex North Shore Agricultural and Technical School District	1,537.7	24.3%	0.4%	17.7%	84.0%	56.0%	\$20,408
0810	Bristol-Plymouth Regional Vocational Technical	1,316.8	36.6%	0.7%	17.6%	52.0%	38.0%	\$20,226
0872	Southeastern Regional Vocational Technical	1,585.2	46.7%	4.1%	14.3%	56.0%	41.0%	\$19,499



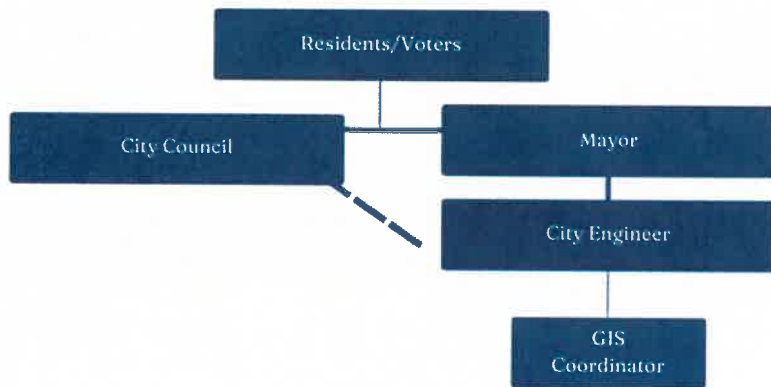
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**Any
Questions?**

Engineering:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Engineering Salary and Labor	\$ 104,216.01	\$ 106,931.00	\$ 2,714.99	3%
Engineering Expenses	\$ 71,200.00	\$ 69,085.00	\$ (2,115.00)	-3%
Total Engineering	\$ 175,416.01	\$ 176,016.00	\$ 599.99	0%



Total Department Head Budget: \$176,016.00

City Council Oversight Committee(s): Public Service Committee



ENGINEERING DEPARTMENT
CITY OF GARDNER
50 Manca Drive, Gardner MA 01440

Robert E. Oliva, City Engineer
Telephone (978) 630-8195
roliva@gardner-ma.gov

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Gardner Survey Department
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Gardner, MA 01440
978-630-8195

February 15, 2024

BUDGET HIGHLIGHTS

Department Salaries & Wages

- For FY25 the Survey Department (Department) budget request for staffing, with a 2% Cost of Living adjustment, is \$106,301.
- Salaries and wages represent approximately 24.5% of the Survey Department budget request.
- The Department currently consists of two full time, budgeted positions:
 - o City Engineer – Department Head
 - o GIS Coordinator and DPW Assistant
- Additional funding for Department salaries are included in the DPW budget, more specifically, the Water and Sewer Enterprises.
- Staffing of the Department is set in accordance with the City Code. Updates to Chapter 264 have recently been recommended to the Mayor's office to update and modernize the Code.

Department Operations

- Operational costs of the requested Department budget are \$328,200 and represent approximately 75.5% of the FY25 budget request.
- Operational costs of the Department are mostly related to professional consultant services for the design and construction of City projects, EPA NPDES stormwater compliance, and dam safety inspections and reporting. These services make up about 96% of the operating costs requested. The remaining 4% of operational costs include line items such as vehicle supplies, office supplies, telecommunications, information technology, minor equipment, etc.

Budget Directive Response

Department Request:

For FY25 the Department is requesting additional funding in the following line items:

1. Professional Services line item request has been increased to \$25,000 from the previous years of \$18,000. This represents a 28% increase over FY24 and is requested due to increasing billable hourly rates of professional services.
2. Also, under Professional Services an additional \$75,000 (to bring total department request to \$100,000) is requested for the anticipated matching funds that will be required if the

MassTrails grant for the Route 140 bridge 75% design is awarded to the City. If not included in the budget, these funds will need to come from another source.

3. For FY25 the EPA NPDES line item request includes an additional \$175,000 for the design and construction of a pilot stormwater treatment facility on a City property to comply with the requirements of our stormwater permit. If not included in the budget, these funds will need to come from another source.
4. In the past the Department has also included a Survey Department Coordinator and more recently an Assistant City Engineer position. Those positions have not been staffed since 2017 when the then Assistant City Engineer assumed the City Engineer position and the Assistant position was later unfunded. Future wish list planning would be to re-establish this position in some form to assist in maintaining compliance with future stormwater requirements, among other things. The projected wages for this position would likely be in the \$65,000 to \$75,000 per year. This has not been included in the Department budget request.

Mayor’s Recommendation:

For the Mayor’s Recommended Budget it is assumed that funding for the \$75,000 matching funds (item #2 above) and the \$175,000 design and construction (item #3 above) would be funded from other sources and not included in the final FY25 budget recommendations. The proposed increase in Professional Services (item #1 above, \$7,000) is requested due to current trends in the increased cost of services, however if not recommended in the final budget, would likely not hamper the operations of the Department.

Reduced Budget:

When considering reducing the Departments operational budget by 3%, the following line items were identified that could be cut with limited impact to the operations of the Department:

Org	Obj	Description	Fy2025 Dept Request	Fy2025 Reduced Budget	% Reduction
14410	52030	Repairs & Maintenance	\$1,500	\$1,125	25%
14410	52040	Information Technology	\$6,000	\$5,100	15%
14410	52050	Minor Equipment	\$1,500	\$1,125	25%
14410	52170	Professional Dev & Travel	\$600	\$510	15%
14410	52230	Office Supplies	\$1,500	\$1,125	15%

FY2024 Accomplishments

In FY24 the design of the Uptown Rotary project was completed and construction on the \$2.3 million project commenced. Construction was paused for the winter and will resume in the spring with anticipated completion in the fall of 2024.

The City, through the Survey Department, received a \$230,000 Safe Routes for All (SR4A) grant through the Federal Highway Administration to develop a safety action plan, “Vision Zero”, with the goal of zero fatalities on our streets. This plan will be developed in collaboration with our consultants, City staff, the Montachusett Regional Planning Commission, and with public outreach.

The goal is to certify the Action Plan and seek additional funds in the 2025 SR4A grant cycle for implementation of the plan.

The Department recently applied to the MassTrails Grant program for \$300,000 to fund 75% design of the proposed shared use path bridge over Route 140 at the North Central Pathway trail. If awarded, the City would be required to match with an additional \$75,000. It is anticipated that we would re-apply to the same grant in 2025 for the remaining funds to complete the design and construction engineering services.

FY2025 Goals

The Department has identified the following projects for possible completion in FY25:

Project Title	Projected Cost
MS4 Municipal Property BMP Retrofit	\$175,000
Route 140 Bridge-75% Design	\$75,000 (City match of \$300,000 MassTrails Grant pending grant application review and award)
Route 140 Bridge-100% Design & Construction Services	\$300,000 (additional MassTrails grant to be applied for FY25)
Wayside Dam Phase Final Design	\$60,000
Wayside Dam Replacement-Construction	\$2,000,000 (Dam and Seawall Repair Grant anticipated)

Performance Updates:

Single family home construction continues slowly; condominium construction remains flat. Six new street addresses were issued for new single family home construction during this fiscal year compared to 5 in FY 2022. As authorized agent for the Planning Board, the City Engineer reviewed and approved 5 Approval Not Required (ANR) Plans to subdivide existing parcels.

Subdivision construction activity has been relatively inactive as the remaining few homes in Sapphire Park are being built and the project is nearing completion. The Department has reviewed conceptual subdivision plans for a proposed 76 lot subdivision located off Clark Street and Century Way and is awaiting submittal of preliminary subdivision plans to the Planning Board. The Department has also reviewed definitive site plans for a 52 unit townhouse development on West Broadway near the Templeton town line. The Planning Board is currently awaiting revised plans to continue the site plan approval process.

Construction on Phase 1 and 2 of the water system improvements has been completed. The Department and the DPW have finalized plans for an additional Phase 3, which is currently on hold until funding is secured.

Crystal Lake Water Treatment Facility – The Crystal Lake water treatment facility has operated reliably and efficiently. Water quality meets or exceeds all regulatory requirements.

Snake Pond Well Treatment Facility – The Snake Pond well treatment facility has operated reliably and efficiently. Water quality meets or exceeds all regulatory requirements.

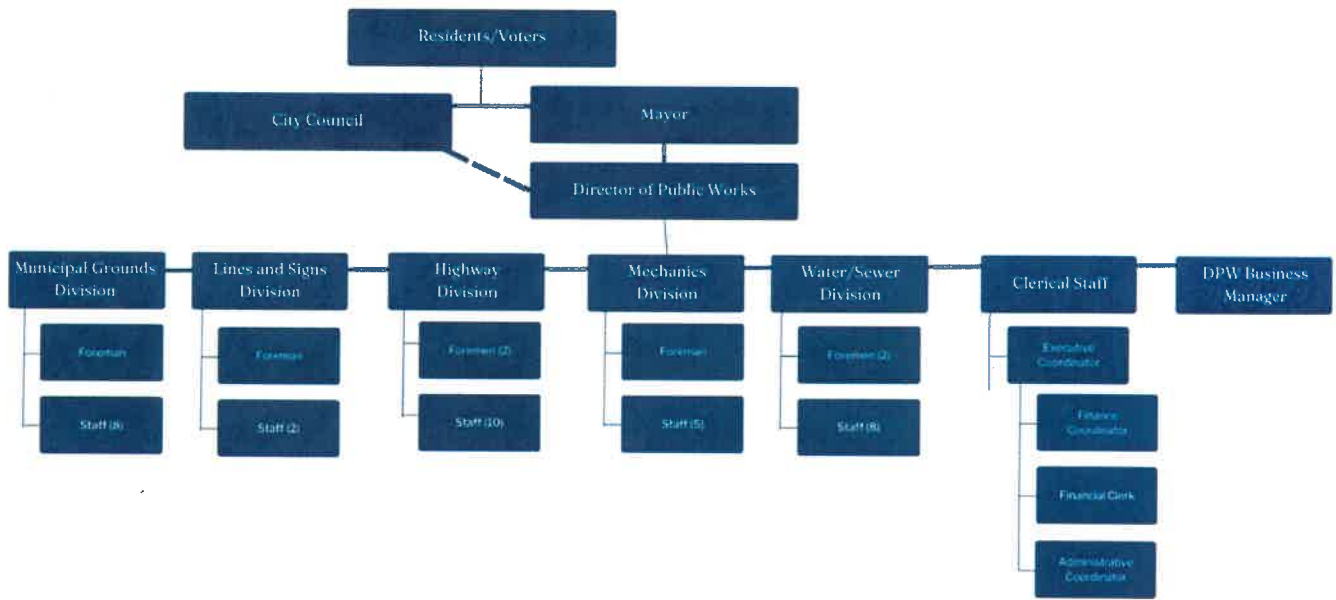
Wastewater Treatment Facility – The wastewater treatment facility has operated reliably and efficiently. Effluent discharge quality meets or exceeds all regulatory requirements. In FY24 the city received a \$2.5 million EPA grant to replace the blower system and modernize it with automated controls in support of increased denitrification at the facility. The design for these improvements is currently in progress.

In addition to its normal functions the Department has completed the following:

- Modernized and updated the GIS water and sewer utility plan access and accuracy for internal employees. Including new as-built layout of all Phase I and II water mains, and water mains from external projects such as prison water main replacement project and others for dig-safe.
- Modernized and completed a fire department city-wide fire hydrant location, identification, and dispatching utility and map.
- Finished open space and recreation plan maps for the 7 year update the City's Open Space & Recreation Plan.
- Audited and corrected outstanding open space and land ownership inventory for the Open Space & Recreation Plan.

Department of Public Works:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
DPW Salary and Labor	\$ 1,365,982.06	\$ 1,411,854.68	\$ 45,872.62	3%
DPW Expenses	\$ 1,287,000.00	\$ 1,137,000.00	\$ (150,000.00)	-13%
Total DPW	\$ 2,652,982.06	\$ 2,548,854.68	\$ (104,127.38)	-4%
Parks and Playgrounds Salary and Labor	\$ -	\$ -	\$ -	0%
Parks and Playgrounds Expenses	\$ 38,500.00	\$ 37,345.00	\$ (1,155.00)	-3%
Total Parks and Playgrounds	\$ 38,500.00	\$ 37,345.00	\$ (1,155.00)	-3%



Total Department Head Budget: \$10,345,814.03 (includes Enterprise Funds)

City Council Oversight Committee(s): Public Service Committee

CITY OF GARDNER

Department of Public Works



Highway
Water
Sewer
Forestry
Parks/Playgrounds
Cemeteries

Dane E. Arnold, Director
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Gardner, MA 01440-2687
Telephone (978) 630-8195
darnold@gardner-ma.gov

Dane E. Arnold
Department of Public Works
50 Manca Drive
Gardner, MA 01440

February 23, 2024

Department Positions, Salaries and Wages

DPW has 45 positions available for the entire Department. 39 positions are within the Highway, Mechanics, Municipal Grounds, Water and Sewer Foreman or Highway Employee Association. 25 are on the City's side of the budget with 8 of the 25 being vacant at this time (32%), another retiring in March 2024, and 14 are within the Water and Sewer Department with 2 vacancies that are paid out of the related Enterprise Accounts.

City Divisions:

- Foreman
- Maintenance Craftsman
- Assistant Traffic Maintenance Technician
- Truck Driver/Hoisting Operator
- Truck Driver
- Laborer
- Mechanic
- Lines and Signs Department

Water and Sewer Divisions:

- Foreman
- Truck Driver/Hoisting Operator
- Truck Driver
- Laborer
- Mechanic
- Distribution Technician 1
- Distribution Technician 2
- Distribution Technician 3
- Collection Distribution Operator 1
- Collection Distribution Operator 2
- Collection Distribution Operator 3
- Maintenance Technician

There are 6 Administrative staff withing the 45 positions, which consists of:

- Director
- DPW Business Manager
- Executive Coordinator
- Finance Administrator
- Financial Clerk
- Administrative Coordinator

These positions salaries fall under both City and Water and Sewer Accounts

Given the Department faces different work loads during the changes in seasons, the ideal staff level may vary for each division throughout the year. For example, during the summer, the Municipal Grounds Department (currently 9 positions/4 vacant) could use 12 employees to keep up with the maintenance of all the Parks, Playgrounds, Cemeteries, and Forestry needs.

The Highway Division currently has 12 positions/2 vacant but could use 16 to address the growing City needs, deteriorated streets and infrastructure, projects, and events. The Department has tried to cross-train employees to offset seasonal needs, but we have fallen further and further behind with the upkeep and sometimes on-demand needs of the City.

We have 6 Mechanic positions, but currently have 2 vacancies and 1 retirement in March 2024. The Mechanics not only work on all DPW, Water, Sewer equipment, but also Police, City Hall, and all small engine repairs, such as mowers, blowers, and chainsaws. ^ mechanics would be an adequate level, but we are unable to obtain or maintain this level due to low salaries.

The Water and Sewer Division has 14 positions. This staffing level works at this time, unless regulations change that would require more employees.

Department Operations

A level funded budget from FY2024 to FY2025 is equal to at least a 4% reduction in the budget given the cost of goods and services increasing. With the high inflation rates we have seen over the last few years, some of our expenses have increased by 20%-30% or more with the DPW Budget. Many items in the DPW's budget are for the City in its entirety, such as Street Lighting, Vehicle Fuel Costs, Road Maintenance, Snow and Ice, and Repairs and Maintenance of the City's Fleet. These 5-line items alone total \$1,120,000 (42%) of the \$2.65 million DPW operating budget. If we remove salary line items from the total budget, it totals 87% of the operational budget. Cutting this portion of the entire budget by \$38,000 will have a direct effect on the overall maintenance of the City and equipment.

The other 13% of the department operation expenses are for the Lines and Signs department, communications/cell phone, general maintenance and small equipment and office purchases, contracts with trash, porto-potties, etc. It is a very lean budget without any room for unexpected expenses throughout the year. The other difficult task with doing a budget in January for the following fiscal year that ends a-year-and-a-half in the future is there are so many variables and unknowns that can take place once the budget is submitted. Examples are fuel costs, the cost of asphalt, salt, energy and utilities, and inflation that affects equipment repair costs to name a few.

Budget Directive Response

Making this list, I realize this is a "Wish List" and there are many other departments in the City with the same needs as the DPW. I will prioritize the list as best as I can. #1 is my #1, the others are all a distant 2nd.

1. **Increased salaries** for all Employees, including Crew, Clerical, and Admin staff. This will not only encourage better employees when they walk through the door for an interview that may already have licenses but be able to train and maintain staff and make the City a place where employees commit their careers. As it is now, we can only hire laborers and once they obtain their training and licenses, they leave for a higher paying job. You will not only get a better product from the start, but you will also not lose hundreds of hours a year training and re-training staff. This process diminishes the output of the department and also weakens morale. I would estimate this increase to be between \$150,000 and \$200,000 per year for the department.

2. **Salt Shed** \$625,000

3. **Sign Room** \$150,000 (estimate to expand existing shop)

4. **Fund New Equipment** – Since the merger of the Water/Sewer Department with the City, the DPW has been able to purchase more equipment to share within the DPW. There are many pieces of equipment the City, not water and sewer, needs to fund.

a. Loader \$200,000

b. Utility Body Pick-up \$85,000

c. 4 1-ton dump trucks \$100,000 each

d. 2 6-wheel dump trucks w/plow and slide in sander \$220,000 each

e. 2 10-wheel dump trucks w/plow and slide in sander \$275,000 each

f. 2 used cab and chassis to replace existing sanders \$70,000 each.

g. 1 sweeper \$300,000

h. 1 sidewalk tractor w blower/sweeper \$190,000

5. **Facility Upgrades/Improvements.** The DPW was built in 1970 and has deteriorated drastically over the recent years. There are many improvements that are needed including new insulation, siding, doors, roof, wash bay, painting, etc. The City has and Department has outgrown the 50-year-old building. Not in overall size, but in technology, efficiency, and overall deterioration of the facility. \$2,000,000

6. **Road Resurfacing/Maintenance.** The City has \$5 Million is deteriorated streets and sidewalks and more and more become almost undrivable every spring. This does not include the nearly half-million-dollar Pond Brook Drain repair.

7. **Cremation Vaults/walks/landscaping** \$250,000

8. **Replace Playground Lighting** \$300,000

9. **Playground Improvements** \$200,000

10. **Remove Underground Storage Tanks/Pave Lot** TBD

11. **Repave Municipal Parking Lots** TBD

12. **Wilder Field – Soccer Field** TBD

Grants Received and Being Pursued

- **Long Island Sound - S 2.5m Nitrogen Removal Project**
- **Congressionally Directed Spending - Water Transmission Main \$1,000,000**
- **DEP Lead Service Inventory \$290,000**
- **Pursuing - Congressionally Directed Spending - James Street pending \$1.15m**
- **Pursuing - Phase III Wastewater SRF loan subsidization 6m-10m**

CITY OF GARDNER
 FY2025 BUDGET PROPOSAL
 AS OF APRIL 25, 2024

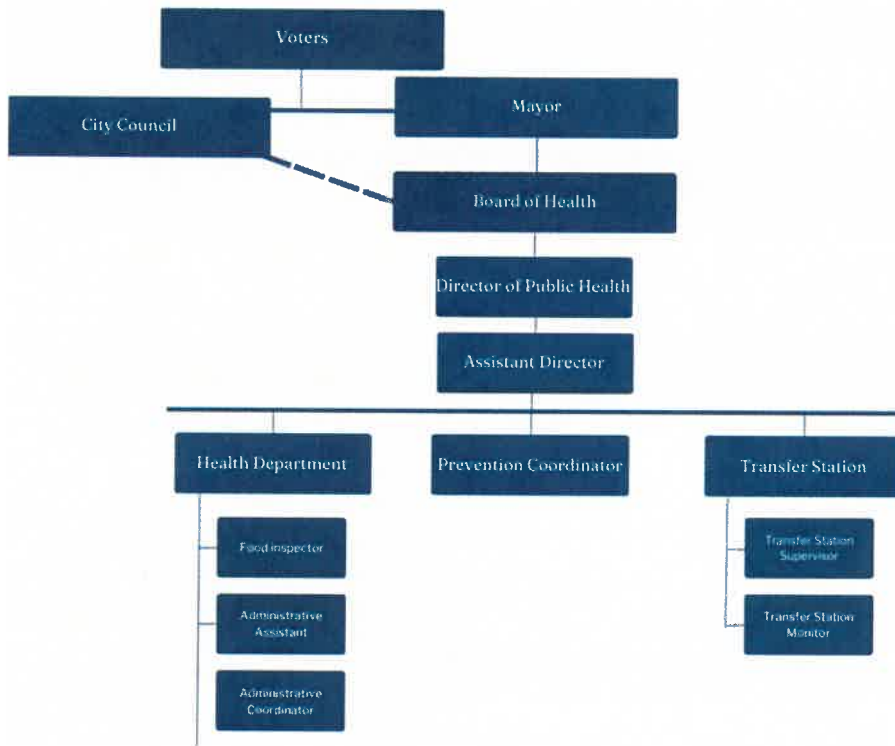
LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025	
				ACTUALS	ACTUALS AS OF 4/25/24	BUDGET	DEPT BUDGET	MAYOR BUDGET	
589									
590	14421	PUBLIC WORKS							
591	14421	51010	DEPT HEAD SALARY & WAGES	\$ 53,508	\$ 43,969	\$ 54,647	\$ 55,740	\$ 56,071	
592	14421	51012	CLERK/ASST SAL & WAGES	\$ 25,629	\$ 21,524	\$ 26,142	\$ 26,665	\$ 28,052	
593	14421	51013	MAINTENANCE CREW SAL & WAGES	\$ 1,061,978	\$ 872,816	\$ 1,129,382	\$ 1,238,696	\$ 1,214,831	
594	14421	51014	BOARD & COMM SAL & WAGES	\$ 2,500	\$ 1,876	\$ 3,100	\$ 3,100	\$ 3,100	
595	14421	51030	OVERTIME	\$ 96,050	\$ 76,699	\$ 80,000	\$ 50,000	\$ 50,000	
596	14421	51031	WEEK-END STANDBY	\$ 23,581	\$ 17,781	\$ 20,000	\$ 22,950	\$ 20,000	
597	14421	51090	CLOTH/UNIFORM ALLOWANCE	\$ 17,790	\$ 18,470	\$ 21,520	\$ 21,270	\$ 21,580	
598	14421	51100	SHIFT DIFFERENTIAL	\$ 857	\$ 202	\$ 1,000	\$ 1,000	\$ 1,000	
599	14421	51102	WORKING OUT OF GRADE	\$ 17,809	\$ 29,731	\$ 26,000	\$ 12,000	\$ 12,000	
600	14421	51105	SICK LEAVE INCENTIVE	\$ 3,370	\$ 896	\$ 3,500	\$ 3,500	\$ 3,500	
601	14421	51460	LONGEVITY	\$ 660	\$ -	\$ 690	\$ 720	\$ 720	
602	14421	51551	TERMINATION LEAVE	\$ 1,379	\$ 43,034	\$ 43,034	\$ -	\$ -	
603	14421	52030	REPAIRS & MAINTENANCE	\$ 196,590	\$ 208,260	\$ 200,000	\$ 220,000	\$ 200,000	
604	14421	52032	TRAFFIC MAINTENANCE	\$ 30,274	\$ 23,367	\$ 40,000	\$ 45,000	\$ 40,000	
605	14421	52033	PARKING METER MAINTENANCE	\$ 11,664	\$ 5,632	\$ 20,000	\$ 25,000	\$ 20,000	
606	14421	52034	CRUSHER MAINTENANCE	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	
607	14421	52035	CEMETERY MAINTENANCE	\$ -	\$ 9,000	\$ 9,000	\$ 250,000	\$ 9,000	
608	14421	52038	UNACCEPTED ROAD MAINTENAN	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	
609	14421	52040	INFORMATION TECHNOLOGY	\$ 460	\$ 950	\$ 2,500	\$ 2,500	\$ 2,500	
610	14421	52050	MINOR EQUIPMENT	\$ 5,654	\$ (4,284)	\$ 20,000	\$ 20,000	\$ 20,000	
611	14421	52070	EQUIPMENT RENTAL	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	
612	14421	52110	ENERGY & UTILITIES	\$ 33,561	\$ 31,847	\$ 25,000	\$ 25,000	\$ 25,000	
613	14421	52120	STREET LIGHTING	\$ 157,270	\$ 78,088	\$ 100,000	\$ 100,000	\$ 100,000	
614	14421	52150	COMMUNICATIONS	\$ 1,173	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	
615	14421	52151	TELECOMMUNICATIONS	\$ 6,570	\$ 8,210	\$ 9,000	\$ 9,000	\$ 9,000	
616	14421	52170	PROFESSIONAL DEV & TRAVEL	\$ 2,322	\$ 1,271	\$ 5,000	\$ 5,000	\$ 5,000	
617	14421	52190	PROFESSIONAL SERVICES	\$ 14,201	\$ 8,270	\$ 27,500	\$ 15,000	\$ 15,000	
618	14421	52191	OUTSIDE TREE WORK	\$ -	\$ -	\$ 40,000	\$ -	\$ -	
619	14421	52210	SNOW & ICE	\$ 1,002,419	\$ 617,100	\$ 300,000	\$ 300,000	\$ 300,000	
620	14421	52230	OFFICE SUPPLIES	\$ 569	\$ 416	\$ 4,500	\$ 4,500	\$ 4,500	
621	14421	52243	VEHICLE FUEL	\$ 274,822	\$ 210,053	\$ 250,000	\$ 250,000	\$ 250,000	
622	14421	52700	ROAD MAINTENANCE	\$ 62,292	\$ 15,279	\$ 120,000	\$ 150,000	\$ 120,000	
623	14421	55123	NEW EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	
624	14421	55163	BUILDING REHAB	\$ -	\$ 1,024	\$ 10,000	\$ 2,000,000	\$ 10,000	

LINE #	ORG	OBJ	DESCRIPTION	FY2023			FY2024			FY2025		
				ACTUALS	BUDGET	ACTUALS AS OF 4/25/24	BUDGET	DEPT BUDGET	MAYOR BUDGET			
625	14421	58602	ROAD RESURFACING EXPENSES	\$ 246,527	\$ 97,664	\$ 407,956	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	
626												
627	TOTAL	PUBLIC WORKS		\$ 3,351,483	\$ 2,439,144	\$ 3,006,472	\$ 10,863,642	\$ 2,548,855	\$ -	\$ -	\$ -	
628												
629	16620	PARKS & PLAYGROUNDS										
630	16620	52112	HOLIDAY LIGHT & DECORAT	\$ 15,000	\$ 15,000	\$ 17,500	\$ 16,345	\$ 16,345	\$ -	\$ -	\$ -	
631	16620	55057	CELEBRATIONS&SPEC EVENTS	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	
632	16620	58150	PLAYGROUND IMPROVEMENTS	\$ 4,346	\$ 1,558	\$ 20,000	\$ 300,000	\$ 20,000	\$ -	\$ -	\$ -	
633												
634	TOTAL	PARKS & PLAYGROUNDS		\$ 19,346	\$ 16,558	\$ 38,500	\$ 317,345	\$ 37,345	\$ -	\$ -	\$ -	
635												
723	61440	SEWER EXPENSES										
724	61440	51010	DEPT HEAD SALARY & WAGES	\$ 26,755	\$ 21,984	\$ 27,271	\$ 27,817	\$ 28,035	\$ -	\$ -	\$ -	
725	61440	51011	CITY ENGINEER SALARY & WAGES	\$ 22,723	\$ 18,796	\$ 23,207	\$ 23,671	\$ 23,857	\$ -	\$ -	\$ -	
726	61440	51012	CLERK/ASST SAL & WAGES	\$ 58,563	\$ 50,030	\$ 59,079	\$ 60,260	\$ 65,022	\$ -	\$ -	\$ -	
727	61440	51013	PT/CLERK/GIS	\$ 44,387	\$ 29,892	\$ 49,219	\$ 50,204	\$ 50,304	\$ -	\$ -	\$ -	
728	61440	51014	MAINTENANCE CREW-SAL&WGS	\$ 298,262	\$ 251,600	\$ 359,165	\$ 424,187	\$ 427,945	\$ -	\$ -	\$ -	
729	61440	51015	DPW CLERK SALARY & WAGES	\$ 12,815	\$ 10,762	\$ 12,996	\$ 13,256	\$ 14,839	\$ -	\$ -	\$ -	
730	61440	51016	ASSISTANT DIR SALARY & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
731	61440	51019	BUSINESS MANAGER SAL & WAGES	\$ 18,647	\$ 15,401	\$ 20,073	\$ 20,474	\$ 20,638	\$ -	\$ -	\$ -	
732	61440	51020	ENGINEERS SALARY & WAGES	\$ -	\$ -	\$ 14,084	\$ 14,365	\$ 14,506	\$ -	\$ -	\$ -	
733	61440	51030	OVERTIME	\$ 14,308	\$ 2,219	\$ 20,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	
734	61440	51031	WEEK-END STANDBY	\$ 13,570	\$ 11,310	\$ 20,000	\$ 20,230	\$ 20,000	\$ -	\$ -	\$ -	
735	61440	51090	CLOTH/JUNIFORM ALLOWANCE	\$ 5,130	\$ 4,380	\$ 7,230	\$ 7,230	\$ 6,480	\$ -	\$ -	\$ -	
736	61440	51102	WORKING OUT OF GRADE	\$ -	\$ 144	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	
737	61440	51105	SICK LEAVE INCENTIVE	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -	
738	61440	51551	TERMINATION LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
739	61440	52030	REPAIRS & MAINTENANCE	\$ 9,091	\$ 17,969	\$ 20,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	
740	61440	52031	REPAIRS TO MAINS	\$ 194,406	\$ 10,019	\$ 100,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	
741	61440	52040	INFORMATION TECHNOLOGY	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	
742	61440	52050	NEW EQUIPMENT	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	
743	61440	52110	ENERGY & UTILITIES	\$ 152,124	\$ 155,062	\$ 229,473	\$ 236,400	\$ 236,400	\$ -	\$ -	\$ -	
744	61440	52150	COMMUNICATIONS	\$ 758	\$ 400	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	
745	61440	52151	TELECOMMUNICATIONS	\$ 2,595	\$ 2,520	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	
746	61440	52170	PROFESSIONAL DEV & TRAVEL	\$ 172	\$ 1,900	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	
747	61440	52190	PROFESSIONAL SERVICES	\$ 11,339	\$ 1,200	\$ 38,000	\$ 38,000	\$ 38,000	\$ -	\$ -	\$ -	
748	61440	52192	WPAT ADMINISTRATIVE FEES	\$ -	\$ 1,702	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
749	61440	52230	OFFICE SUPPLIES	\$ 15,562	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	
750	61440	52231	CHEMICALS/LAB SUPPLIES	\$ 224,010	\$ 333,400	\$ 370,729	\$ 237,700	\$ 237,700	\$ -	\$ -	\$ -	

		FY2023		FY2024		FY2024		FY2025		FY2025	
		ACTUALS AS OF		ACTUALS		BUDGET		DEPT BUDGET		MAYOR BUDGET	
		4/25/24									
LINE #	ORG	OBJ	DESCRIPTION	ACTUALS	ACTUALS AS OF 4/25/24	BUDGET	DEPT BUDGET	MAYOR BUDGET			
751	61440	52240	VEHICLE SUPPLIES	\$ 22,816	\$ 12,232	\$ 20,000	\$ 20,000	\$ 20,000	\$	\$	20,000
752	61440	52360	AWWTP CONTRACT OPERATIONS	\$ 724,673	\$ 732,171	\$ 883,370	\$ 910,000	\$ 910,000	\$	\$	910,000
753	61440	55030	SEWER SYSTEM MODEL SOFTWARE	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$	\$	35,000
754	61440	55035	NPDES REPORT/AWWTF STUDY	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$	-
755	61440	55163	FACILITY MAINTENANCE	\$ -	\$ -	\$ 50,000	\$ 95,000	\$ 95,000	\$	\$	95,000
756	61440	56902	TAXES OTHER TOWNS	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$	\$	300
757	61440	57601	PRINCIPAL - OUTSIDE DEBT	\$ 662,331	\$ 829,353	\$ 853,590	\$ 841,223	\$ 841,223	\$	\$	841,223
758	61440	57611	INTEREST - OUTSIDE DEBT	\$ 235,831	\$ 226,329	\$ 226,830	\$ 222,810	\$ 222,810	\$	\$	222,810
759	61440	58616	SLUDGE LANDFILL	\$ 2,668	\$ -	\$ -	\$ -	\$ -	\$	\$	-
760	61999	59996	TRANSFER TO GENERAL FUND	\$ 379,348	\$ 365,000	\$ 365,000	\$ 365,000	\$ 365,000	\$	\$	390,000
761											
762	TOTAL		SEWER FUND	\$ 3,207,886	\$ 3,175,775	\$ 3,903,115	\$ 4,011,627	\$ 4,011,627	\$	\$	4,046,559
763											
764	62450		WATER EXPENSES								
765	62450	51010	DEPT HEAD SALARY & WAGES	\$ 26,755	\$ 21,984	\$ 27,217	\$ 27,762	\$ 27,762	\$	\$	28,035
766	62450	51011	CITY ENGINEER SALARY & WAGES	\$ 22,723	\$ 18,796	\$ 23,207	\$ 23,671	\$ 23,671	\$	\$	23,857
767	62450	51012	CLERK/ASST SAL & WAGES	\$ 59,047	\$ 42,664	\$ 61,941	\$ 63,180	\$ 63,180	\$	\$	65,022
768	62450	51013	PT/CLERK/GIS	\$ 6,039	\$ 7,597	\$ 10,205	\$ 10,409	\$ 10,409	\$	\$	10,511
769	62450	51014	MAINTENANCE CREW SAL&WGS	\$ 296,149	\$ 253,428	\$ 333,259	\$ 424,187	\$ 424,187	\$	\$	424,945
770	62450	51015	DPW CLERK SALARY & WAGES	\$ 13,060	\$ 10,517	\$ 13,046	\$ 13,307	\$ 13,307	\$	\$	14,526
771	62450	51016	ASSISTANT DIR SALARY & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$	-
772	62450	51019	BUSINESS MANAGER SAL & WAGES	\$ 18,648	\$ 15,401	\$ 20,073	\$ 20,474	\$ 20,474	\$	\$	20,638
773	62450	51020	ENGINEERS SALARY & WAGES	\$ -	\$ -	\$ 14,084	\$ 14,365	\$ 14,365	\$	\$	14,506
774	62450	51030	OVERTIME	\$ 22,845	\$ 51,209	\$ 60,000	\$ 35,000	\$ 35,000	\$	\$	35,000
775	62450	51031	WEEK-END STANDBY	\$ 13,613	\$ 11,310	\$ 20,000	\$ 20,230	\$ 20,230	\$	\$	20,000
776	62450	51090	CLOTH/UNIFORM ALLOWANCE	\$ 5,130	\$ 4,380	\$ 7,665	\$ 5,940	\$ 5,940	\$	\$	6,915
777	62450	51102	WORKING OUT OF GRADE	\$ -	\$ 1,815	\$ 2,000	\$ 2,000	\$ 2,000	\$	\$	2,000
778	62450	51105	SICK LEAVE INCENTIVE	\$ -	\$ 463	\$ 2,500	\$ 2,500	\$ 2,500	\$	\$	2,500
779	62450	51551	TERMINATION LEAVE	\$ -	\$ 1,349	\$ 1,349	\$ -	\$ -	\$	\$	-
780	62450	52030	REPAIRS & MAINTENANCE	\$ 23,451	\$ 35,733	\$ 25,000	\$ 25,000	\$ 25,000	\$	\$	25,000
781	62450	52031	REPAIRS TO MAINS	\$ 192,304	\$ 158,681	\$ 200,000	\$ 125,000	\$ 125,000	\$	\$	125,000
782	62450	52039	REPAIRS TO TRANSM MAINS	\$ -	\$ -	\$ 390,000	\$ -	\$ -	\$	\$	-
783	62450	52040	INFORMATION TECHNOLOGY	\$ 3,600	\$ 1,981	\$ 5,000	\$ 5,000	\$ 5,000	\$	\$	5,000
784	62450	52050	NEW EQUIPMENT	\$ 40,270	\$ 16,680	\$ 50,000	\$ 50,000	\$ 50,000	\$	\$	50,000
785	62450	52110	ENERGY & UTILITIES	\$ 192,829	\$ 78,257	\$ 338,745	\$ 349,000	\$ 349,000	\$	\$	349,000
786	62450	52150	COMMUNICATIONS	\$ 828	\$ 900	\$ 5,000	\$ 5,000	\$ 5,000	\$	\$	5,000
787	62450	52151	TELECOMMUNICATIONS	\$ 2,595	\$ 1,755	\$ 7,500	\$ 7,500	\$ 7,500	\$	\$	7,500
788	62450	52170	PROFESSIONAL DEV & TRAVEL	\$ 6,693	\$ 4,056	\$ 8,000	\$ 8,000	\$ 8,000	\$	\$	8,000
789	62450	52190	PROFESSIONAL SERVICES	\$ 431	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$	\$	25,000

Health Department:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Health Salary and Labor	\$ 255,835.62	\$ 264,080.09	\$ 8,244.47	3%
Health Expenses	\$ 32,050.00	\$ 31,088.00	\$ (962.00)	-3%
Total Health	\$ 287,885.62	\$ 295,168.09	\$ 7,282.47	2%
License Commission Salary and Labor	\$ 3,000.00	\$ 3,000.00	\$ -	0%
License Commission Expenses	\$ 500.00	\$ 500.00	\$ -	0%
Total License Commission	\$ 3,500.00	\$ 3,500.00	\$ -	0%



Total Department Head Budget: \$2,290,502.78 (includes Enterprise Funds)

City Council Oversight Committee(s): Public Safety Committee

HEALTH DEPARTMENT

MICAH BLONDEAU - DIRECTOR
HEALTH DEPARTMENT
95 Pleasant St
Room 29
978-630-4013

BUDGET HIGHLIGHTS

- The Health Department is requesting an additional \$45,000 for improvements at the transfer station, and an additional \$50,000 for repairs needed at the landfill.

Department Salaries & Wages – 18% of Dept Budget

- Build your budget with a 2% Cost of Living Adjustment for all employees.
Description of Department Staffing:
 - o Director
 - o Assistant Director
 - o Prevention Coordinator
 - o Inspector
 - o Transfer Station Monitor
 - o Transfer Station Attendant
 - o Administrative Coordinator
 - o Administrative Assistant
 - o Board of Health - 3 members
 - o License Commission - 3 members
- Staffing levels for the Health Department are set to maintain compliance with MA General Laws, and state agency requirements. According to MGL Chapter 111 Section 26, each municipality in Massachusetts is required to have a Board of Health consisting of 3 members. One member of the Board of Health must be a physician.
- It is the duty of the Board of Health or its designated agents to enforce state public health regulations including, but not limited to:
 - o 105 CMR 410.00 Minimum Standards of Fitness for Human Habitation: State Sanitary Code, Chapter II
 - o 105 CMR 590.00 Minimum Sanitation Standards for Food Establishments: State Sanitary Code, Chapter X
 - o 105 CMR 430.00: Minimum standards for recreational camps for children: State sanitary Code Chapter IV
 - o 105 CMR 435.00: Sanitary standards for swimming pools: State Sanitary Code Chapter V:
 - o 310 CMR 15.00: State Environmental Code, Title 5: Standard requirements for the siting, construction, inspection, upgrade and expansion of on-site sewage treatment and disposal systems and for the transport and disposal of septage
 - o 105 CMR 123.00: Tanning facilities

-
- MA General laws and DEP regulations related to lead, asbestos, air quality, motels/manufactured housing facilities, nuisances, etc.
 - Death Certificates and Burial Permits
- The Health Department currently has a vacancy for a housing inspector. Once the position is filled, the department will be staffed to an adequate level.

Department Operations – 82% of Dept Budget

- Non salary expenditures for solid waste and recycling collection comprises %75 of the total budget.
- Our current contract for solid waste and recycling collection includes a %3 cost increase each year. There has been an increase in the number of additional recycling totes for households.
- I anticipate the need for additional erosion control projects at the landfill, and site improvements at the transfer station. Erosion control projects are reflected in the Final Cover Maintenance of the Landfill Closure Fund. Site improvements at the transfer station are not included in the operational budget. A single erosion control project at the landfill is estimated to cost \$10,000.
- Professional Development and Travel has been traditionally underfunded leading to missed opportunities to train staff in a constantly changing field. The position of housing inspector is currently vacant, and we have encountered difficulty in attracting experienced individuals to apply for this position.

Budget Directive Response

Department Request:

The department request includes a 5% wage adjustment for all Health Department staff. This has been requested to retain well-trained staff and attract more qualified candidates for vacancies.

I am requesting an additional \$45,000 for the Solid Waste – Repairs and Maintenance account to make site improvements to the Transfer Station. The facilities at the transfer station are currently 2 portable toilets with no handwashing or potable water available for town staff. The solid waste drop-off area poses a potential hazard to residents due to lack of stairs and uneven surfaces at the trash drop off area. There is a persistent pooling of water next to the entrance station, which flows directly through the transfer station lot, causing erosion and an accumulation of ice in winter. I would also like to make internet connectivity with wi-fi available to allow residents to conduct online purchases of stickers and disposal fees at the transfer station.

An increase in the Health and Landfill Closure Funds has been requested for professional services (+\$5,000), air pollution control maintenance (+\$1,275), final cover maintenance (+\$50,000), and groundwater monitoring (+\$825). This has been added to reflect repairs and modifications as indicated in the 2023 environmental monitoring report. The report shows existing areas of erosion in the stormwater diversion berms and let-down channel side-slopes and damaged groundwater monitoring wells which will need to be repaired. The report also indicates that testing for certain contaminants will need to be done at lower detectable limits, which will result in a yet to be determined increase of analysis costs. I am requesting an additional \$50,000 to address these issues in a timely manner.

Professional development/travel has been a historically underfunded item in the budget. Health Department staff encounter a wide range of issues including housing, food, wells, septic systems, body art, tanning salons, pools, public nuisances, lead, asbestos, pest control, temporary events, and more. All of these require extensive training for new staff as well as continual training to maintain competency and meet state standards.

Mayor's Recommendation:

The Mayor's Recommendation includes a \$1,100 increase to Professional Services for the Health Budget. This account is used for such services as water quality testing, mowing of nuisance properties, and nursing services.

A \$1000 increase is also requested for Professional Services and for Air Pollution Control Maintenance from the Landfill Closure Fund. These accounts cover gas/groundwater monitoring, maintenance of leachate and gas removal systems, and repairs to the landfill. These increases are requested to reflect rising costs of private contractors and increased maintenance to maintain environmental compliance of the landfill. The 2023 environmental monitoring report identified at least 2 damaged groundwater monitoring wells which will need repair.

A \$2000 increase is requested in the Landfill Final Cover Maintenance. This account is used for landscaping services and erosion control projects at the landfill. The 2023 environmental monitoring report indicates existing areas of erosion in the stormwater diversion berms and let-down channel side-slopes which will need to be repaired. These areas of erosion are also impacting the operation of the Transfer Station with water flowing continually pooling and flowing directly through the lot. Yard waste is ground into mulch on a 3-to-4-year basis and costs an average of \$25,000 to \$30,000. This cost is split between the DPW and Health Department.

3% increases were added to Trash Disposal, Recycling Processing, Curbside Recycling, and Curbside Trash as it is included in the contract with EL Harvey.

A 2% increase was added to staff wages to reflect a cost-of-living increase.

Reduced Budget:

The Health Department is facing several projects that are over and above the normal scope of operations, but necessary to protect the health and safety of the environment, city residents, and to maintain compliance with MassDEP. A 3% reduction in the budget would hinder our ability to keep up with routine costs and make necessary improvements in a proactive manner. This could result in enforcement actions by the DEP. These projects, along with routine monitoring and maintenance of the landfill, require the additional services of a third-party environmental consulting firm as required by state regulations. A budget reduction would have a negative impact on our ability to retain and pay for these services.

Our current solid waste contract with EL Harvey includes a 3% increase each year for two more years, followed by a flat rate increase of \$5 per ton per year. A budget reduction would require a new contract with Harvey or an alternative waste hauling company.

FY2024 Accomplishments

PREVENTION:

-
- Veronika Patty is the CHNA9 (Board President), AED (Secretary and board member), Alyssa's Place (Advisory Board member), Healthy Families (Advisory Board member)
 - Also participates in JCOH, DA Opioid Task Force, Voices of truth, Gardner Domestic Violence Task Force
 - TAB (Training Active Bystander) at GHS and MWCC
 - Game Changers at GHS and MWCC
 - GHS Health Fair, Community Wellness Fair and Purple Paw Walk events
 - Gardner National Night Out was on 8/3/23
 - National Overdose Awareness Day event at Monument Park followed by the Candlelight Vigil being held at City Hall on 8/31/23
 - September was recovery month, and Veronika worked with Alyssa's Place to plan a community event.
 - The Annual Prevention Conference took place at Monty Tech in October as well as a regional Faith Conference with many area churches in collaboration with Voices of Truth.
 - October was Domestic Violence Month, and Veronika worked on some related events.
 - We promoted Red Ribbon week (October 23-29) to bring awareness to the impacts of drugs on our communities and campaigned to encourage youth and caregivers to converse about drugs and alcohol. Veronika has been promoting both via GCAT, CHAT and Radio interviews and is beginning to plan a holiday fundraiser to help support local CAC and other organizations.
 - L.O.V.E project planning, presentations at GHS (8th grade)

LICENSING/PERMITTING:

We are wrapping up licensing & permitting for the calendar year. Most businesses have complied and completed all required applications for permitting.

We have reviewed site plans for a new Aldi and Chipotle in Timpany Plaza.

Jade II has been approved to re-open under new ownership as 4 Season Chinese Cuisine.

El Coqui market was issued a food permit to on 12/11/23 but has not yet received a certificate of occupancy.

TRANSFER STATION/RECYCLING:

The project to control an eroded site at the landfill was completed on 12/4/23

The project to clean the leachate pumps and sumps was completed on 12/18/23

Mulpus Meadow Farm was contracted to grind the brush and trees at the transfer station and finished on December 31st.

Two Household Hazardous Waste Days were held at the transfer station this year. We will hold two next year as well. We also offered paper shredding at one of the HHW Days.

We received a recycling grant through the state's Sustainable Materials Recovery Program for \$16,500 based on certain criteria the city meets with our recycling programs we offer.

CURBSIDE:

We have worked with EL Harvey on any collection issues.

Harvey has assisted us with multiple community events such as the Household Hazardous Waste Collection days and Keep Gardner Beautiful Clean up events.

We are working with the City Auditor to evaluate the current rates as our costs have steadily risen since the last change.

MISCELLANEOUS:

The Super 8 Motel is being used to house migrant families. The Health Department acted to facilitate aid to the families upon learning of their arrival and performed a comprehensive inspection of the habitability of the facility. Since that time MOC has taken the primary role in matters relating to housing of migrant families. The Health Department is continuing to monitor the situation and will assist if any issues arise.

FY2025 Goals

The Health Department goals for FY25 include bringing the landfill into full compliance with MassDEP. Some of the issues have been ongoing since 2017 or earlier and I would like to see the department get caught up in order to be able to better address future issues.

The MA Department of Public Health is in the beginning stages of implementing new performance and training standards for local health departments. The goal of this department is to be proactive in the training and education required to prepare for these standards.

I would like to improve the conditions at the transfer station to improve the safety of Gardner residents as well as the working conditions for city staff members. The goal is to improve the safety of the solid waste drop off area, alleviate water damage to the transfer station lot, and to improve the existing facilities for city employees.

Performance Updates:

COMMUNITY HEALTH:

- **Vaccine clinics**
 - o Binnall House - September 26th
 - o Perry Auditorium – November 1st
 - o Heywood/Wakefield – November 6th
 - o PACC – November 13th

TOBACCO CONTROL:

- 19 Permitted establishments
- 1 violation for sales of flavored products
- 3 violations for sale to a minor

INSPECTIONAL SERVICES:

Food establishments, pool, housing, yard, septic, tanning, tattoo, public nuisance, and water testing continues.

- Food permits/inspections
 - o Restaurant/Food Service permits – 45

- YTD inspections - 88
 - Retail food permits – 29
 - YTD inspections - 57
 - Clubs/Church permits – 29
 - YTD inspections - 11
 - Schools/Childcare/Hospital/Nursing Home permits – 18
 - YTD inspections - 30
 - Mobile food service permits – 7
 - YTD inspections - 8
 - Residential Kitchen – 2
 - YTD inspections - 2
 - 1-day events – 12
 - Mobile food service inspections at events - 24
- Septic/Title 5
 - Permitted installers – 9
 - Permitted haulers - 6
 - Construction permits issued – 9
 - Projects in process - 9
- Wells
 - Permits issued - 4
- Pools
 - Inspections performed - 3
- Nuisances/Trash/Grass
 - Inspections performed - 157
- Housing
 - Inspections performed – 178

Grants Received during FY2024

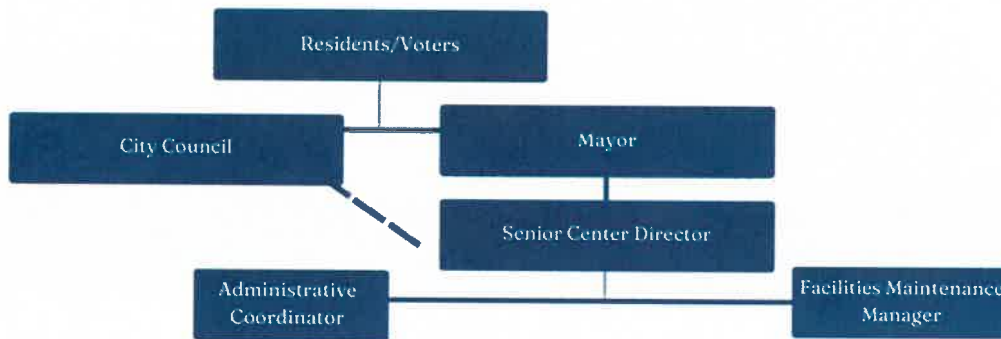
- We received a recycling grant through the state's Sustainable Materials Recovery Program for \$16,500 based on certain criteria the city meets with our recycling programs we offer. This money will be used to purchase new trash toters for new accounts and to replace existing damaged toters.

Awards/Recognitions Received:

- Assistant Director Angela DiPrima completed her certifications for Title 5 Soil Evaluator and System Inspector. Director Micah Blondeau passed the exam for Registered Sanitarian.
- The Health Department received an award of recognition from the Central Mass Municipal Recycling Council for Outstanding Waste Reduction Programs and earning 15 or more Recycling Dividend Program points.

Senior Center:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Senior Center Salary and Labor	\$ 172,908.66	\$ 176,693.08	\$ 3,784.42	2%
Senior Center Expenses	\$ 35,100.00	\$ 33,797.00	\$ (1,303.00)	-4%
Total Senior Center	\$ 208,008.66	\$ 210,490.08	\$ 2,481.42	1%



Total Department Head Budget: \$210,490.08

City Council Oversight Committee(s): Public Welfare Committee

CITY OF GARDNER

MASSACHUSETTS 01440

COUNCIL ON AGING

Charles P. McKean Building
294 Pleasant Street



T: (978) 630-4067
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Michael F. Ellis, Director
GARDNER COUNCIL ON AGING
Charles P. McKean Building
294 Pleasant Street
Gardner, MA 01440
978-958-9080

February 7, 2024

Department Salaries & Wages

Salaries account for 78% of the Department's City Budget. Of The Gardner Senior Center has 3 Full time and two part time administrative and case worker positions. the two part time positions, one is fully supported with Formula Grant Funds, while the second is funded 45% through the normal operating budget and 55% from the Formula Grant.

Position	Total Wages	City Approp	Other Fund
Council on Aging/Senior Center Director	\$64,016.00	\$64,016.00	
Administrative Assistant	\$38,819.00	\$38,819.00	
Facilities Manager	\$55,755.00	\$55,755.00	
Outreach Coordinator	\$13,250.00	\$6,000.00	\$7,250.00
Administrative Support	\$10,000.00		\$10,000.00
Overtime	\$1,000.00	\$1,000.00	
On-Call/Overtime	\$500.00	\$500.00	
Clothing Allowance	\$500.00	\$500.00	

The Senior Center provides case management and services for all citizens, not just senior citizens. Therefore, the Department is asking for a full-time dedicated social worker to assist public safety and public health departments on issues like homelessness, health and nutrition. To be competitive, we recommend a pay scale in the \$25 per hour, or \$52,000 annually.

Department Operations

Department Operations account for 22% of the City Budget. The highest cost centers in the Senior Center's Operational Expenses include:

- Energy and Utilities (33% of the Center's Operating Budget and 7% of total budget). Utility costs have continued to increase annually.

- Repairs and maintenance (30% of the operating budget and 6% of the total budget), The Department has experienced unexpected repairs to our generator. The generator is at the end of its already extended life. And
- Congregate Meal Program (22% of the Operating budget and 5% of total budget.)

The remaining operating expenses for the department total 14% of the Department's Operating budget and 3% of the Departments overall budget and include information tech (internet and cable), professional development, office supplies, and minor equipment.

The two biggest operational cost areas are utilities and repairs and maintenance.

Budget Directive Response

- 1. Salary Increases:** The Gardner Senior Center staff has absorbed the workload because of the significant increase in programs and services provided at the Gardner Senior Center. To that end, increases in salaries across the board would be appropriate given the level of case management, event management, and services provided. Our staff, like the staff throughout the City, is dedicated, principled, and experienced in providing high levels of service not only in the programs we offer, but is trained and proficient in providing support for all types and degrees of social services for the community.
- 2. New Bingo Board-** Our existing board is old and has endured multiple fixes to remain in operation. We salvaged an old board and have been using pieces, but recently the switch on the board went and our modulator needed to be replaced. \$3000-\$5000
- 3. New Facility:** There are several purchases and improvements we would like to undertake to get into and occupy our new proposed space at Waterford. In addition to the significant investment of funds already provided by the City for building improvements, we also would like to consider the following:
 - a. New cabinets and storage areas for the exercise and craft rooms \$5000-\$10,000
 - b. New projection board/TV for proposed theater- \$1500-\$2000
 - c. New sound system for proposed theater- \$2000-\$2500
 - d. Painting- 50% of the funds to paint the Senior Center space at Waterford has been secured through the gift fund, and the City has agreed to match. The expected cost is \$30,000.
 - e. No other costs for the improvements, renovations or operations related to Waterford have been addressed in this budget, however, we are aware that these operating costs have been considered and will be provided by the city as we move forward.
- 4. Overtime:** we have been able to manage overtime in a variety of ways, however increased demand for the use of the Center, the need to have available certain service outside the existing operating hours, and costs associated with maintenance including snow removal or oversight of contractors performing repairs have all increased.

Mayor's Recommendation:

The FY2025 Gardner Council on Aging Salaries and Payroll Budget does not include any increase for funding over FY2024 approved budget figures.

The FY2025 Gardner Council on Aging Operating Budget does not include any increases for funding over the FY2024 approved budget figures. The Gardner Council on Aging Budget does not include costs associated with the phone system, plowing and sanding, or insurance.

Reduced Budget:

To reach the proposed budget reductions, the COA has proposed reductions including decreases to the supplies line item by 3%, elimination of the minor equipment line item, reduction of the energy and utilities line item by 2%.

FY2024 Accomplishments and Performance Update

- Expanded availability of and delivered extensive Case Management in the areas of housing, transportation, medication, health insurance, and protective services.
 - Provided direct support for application assistance and the enrollment of seniors for benefits through DTA, Social Security, Affordable Connectivity Program, CHAMP (Housing), and MassHealth.
 - Reviewed and enrolled applications for transportation assistance and medical transportation
 - Provided emergency services for displaced residents including emergency housing, food and medical referrals.
 - Delivered services to transient and homeless populations and provided support for migrant residents.
- Provided numerous monthly education and resource programs for all residents.
 - Expanded network to include elder law and estate planning, financial services, housing, health care and mental health programs.
- Secured Grant Funding
 - EOEА TECHNOLOGY GRANT
 - \$84,920 received from EOEА for certain technology improvements at the Gardner and Templeton Senior Centers
 - Expanded virtual access for seniors to programs and services.
 - Developing Lending Library for Tech and training on its use and application for seniors
 - Heywood Hospital Stroke Campaign
 - Secured \$2000 for advertising campaign highlighting stroke awareness and prevention.

- Increase support for Senior Center Programs
 - Increases in advertising sponsorships for newsletters resulting in increased publication size and capacity.
 - Increased sponsorships for our annual health fair allowing more value-added options to vendors and acquisition of equipment to support future programs.
 - Increased community support Center including furniture and food products.
 - Increased partnerships to provide programs or enhance existing programs including health clinics, programs, and service.
- Planned, Hosted and in many cases, expanded center programs and events.
 - Recruited new instructors and programs to expand craft, art, and music programs.
 - Secured high level speakers and presenters for senior center programs including:
 - Mark Gearan, Gardner Native, Peace Corp Director, College President, White House Staff
 - Commander BJ Farrell. Commander of the USS Constitution
 - Recruited new Tax Aide Prepares allowing us to continue providing tax return assistance in 2024. Provided Tax Return support for over 100 people.
 - Hosted 5 Coffee and Conversation Programs in the community to solicit feedback and provide information in non-senior center neighborhoods or housing developments.
 - Experienced record attendance at the Gardner AARP Annual Installation featuring Massachusetts AARP Director Michael Festa
 - Experienced record attendance for 2nd year at Annual Summer Outing
 - Experienced record attendance for 2nd year at Annual Holiday Gathering
 - Experienced record attendance for 3rd year at Annual Thanksgiving Holiday Meal
 - Increased financial support and volunteer time for 3rd year.
 - Experienced record attendance for 3rd year at Annual Christmas Drive Through
 - Increased community support, financial support, and volunteer time for 3rd year
 - Experienced record attendance at St. Patrick's Day Event
 - Introduced new programs including Halloween Party, Pumpkin Contest, Gingerbread Contest, Holiday Sing Along
 - Continued Sand for Seniors Program for 3rd year with support of local businesses and volunteers
 - Restructured congregate meal program to prepare all meals fresh at the center and eliminate processed meals.
 - Experienced record participation and growth for 3rd year in and distribution of FARMERS MARKET COUPONS

- Increased the number of support groups and programs held at center and marketing of and referrals to groups including:
 - Caregiver's Support
 - Weight Loss Support
 - Men's Support
 - LGBTQI Support
 - Veterans Support
 - Hosted three trips for Veterans in 2023
 - Hosted Falg Day/Ice Cream Social with just under 100 people in attendance
 - In late 2023, we recruited facilitators for and will be scheduling in March of 2024 our newest group, Women's Support Group
- Expanded out trips and excursions programs including one day and overnight programs and provided frequent information programs on trips and excursions.
- Hosted AARP Safe Driver Education Course for Seniors
- Hosted and delivered two (2) 8-hour Mental Health First Aid Trainings fore seniors and community members
- Hosted over 20 topic specific programs including:
 - Legal Topics for Seniors
 - Financial Protection and Security
 - Financial Considerations for Seniors- LPL Financial
 - Fraud and Identity Protection- DA Early
 - Internet Privacy- AARP Massachusetts
 - Energy Conservation and Efficiency Management
 - Fire Protection (including distribution of smoke/carbon monoxide detectors)
 - Probate and Deeds
 - Downsizing and Move Preparation
 - Medicare/Open Enrollment, Advantage Plans, Medicare Supplement Plans
 - Delivered counseling through partners at the center to over 1000 individuals.
 - Health and Safety
 - Stroke Awareness
 - Partnered with Heywood Healthcare to provide a 12-month awareness program for seniors.
 - Covid and Flu Clinics
 - Partnered with CHC and Chair City to provide vaccines for seniors.
 - Medications- interactions and side effects
 - Partnered with Chair City Pharmacy to provide consultations for seniors to review prescriptions.

- Monthly wellness program by Care Central VNA
 - Wound Care and Management
- Expanded communication and Outreach.
 - Newsletters
 - Increased production
 - Increased distribution outlets
 - Increased email distribution for the 3rd year in a row now exceeding 1500 recipients.
 - Converted to all color.
 - Hosted 10 (monthly) Gardner Educational Television Programs
 - Increased social media messaging.
 - Coordinated speaker programs for AARP and Golden Age
 - Presented Directors Report monthly to groups.
 - Hosted 5 community forums.
 - Increased usage and capacity of mass calling, emailing and text messaging.
 - Develop and present monthly updates on activities and programs on message boards deployed throughout the center.
- Board and Staff Development
 - Hosted two (2) Board Orientation and Training Programs that included:
 - Ethics review
 - By law review
 - Finances, budgets, and reporting
 - Board responsibilities.
 - Organization overview
 - Hosted ServSafe Training for Staff and community partners
 - Hosted Eldercare/Protective Services Training for Staff, Board and Community

FY2025 Goals

In 2024, we have several new projects in the planning process in addition to the items noted above including:

- Repainting and weather protecting outside ramp.
- Repairing gaps in outside siding and air condition holes
- Repairing and replacing outside gutters
- Expansion of storage area.
- Repair leaks on flat roof above second floor lobby area
- Expanding exercise and fitness programs
- Complete review and update on member database including extensive outreach.
- Continue Progress on Waterford Street location.

Grants Received during FY2024

The Gardner Senior Center received the following grants in FY2024:

1. FORMULA GRANT (EOEA)

In addition to the funding from the City of Gardner for salaries and operations, The Gardner Senior receives support for programs and services from the Executive Office

of Elder Affairs through the Formula Grant Program of \$77,994.00. This funding is used primary for:

Center's match for Outreach Coordinator	\$7,500.00
Administrative Support	\$10,000.00
Instructors	\$21,500.00
Elevator Maintenance Contract	\$4,000.00
Senior Center Software	\$2,200.00
Health Fair	\$5,200.00
General Programming/Services	\$27,594.00

2. TECHNOLOGY GRANT (EOEA)

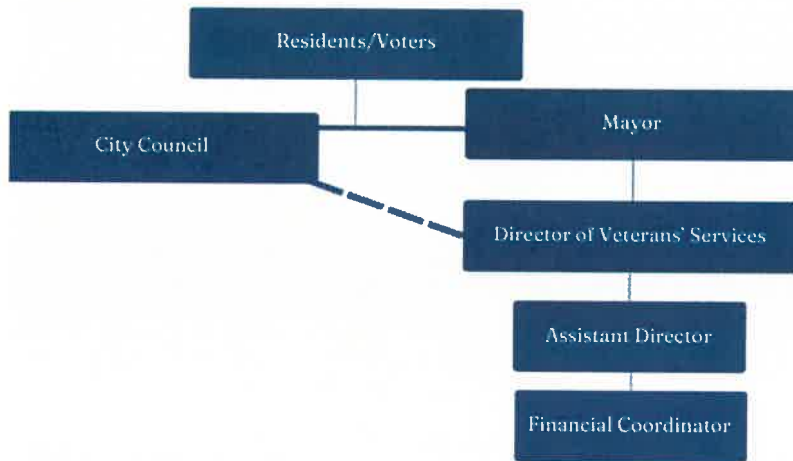
The Gardner Council on Aging/Senior Center and the Templeton Council on Aging/Senior Center received a joint grant award in 2024 of \$84,920.00 to implement certain technology improvements and programming at our respective centers to improve access for services and programs for seniors.

Awards/Recognitions Received:

The Gardner Council on Aging received the approval and support of the Mayor, the Gardner City Council, the Greater Gardner Cahir City Chapter of AARP 3237, the Gardner Golden Age Club, and numerous community organizations to pursue Age Friendly Designation and to support the work over the next 5 years to accomplish this.

Veterans' Services:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Veterans Salary and Labor	\$ 157,826.78	\$ 167,564.86	\$ 9,738.08	6%
Veterans Expenses	\$ 405,500.00	\$ 468,580.00	\$ 63,080.00	13%
Total Veterans	\$ 563,326.78	\$ 636,144.86	\$ 72,818.08	11%



Total Department Head Budget: \$636,144.86

City Council Oversight Committee(s): Public Welfare Committee

Wachusett District Veterans' Services

Lynette R. Gabrila, MSW
Veterans' Services
95 Pleasant St., Rm 14
Gardner, MA 01440
978-602-4695

BUDGET HIGHLIGHTS

The amount of Veterans benefits needed for FY25 to prevent over-extending our budget is \$550,000. Another item to highlight in the budget is we promoted our Administrative Assistant to Financial Administrator.

Department Salaries & Wages – 23% of Dept Budget

- Our department is comprised of 3 full-time staff: Director/VSO, Assistant Director/VSO and Financial Administrator (previously listed as an Administrative Assistant).



- As a Veterans' Services District we are bound by state-regulated staffing requirements based on the population of each community combined. We not only meet but exceed those expectations. Our total district population is over 42.5 thousand, and the state mandates that we have at least 1 FT director, 1 PT VSO and 1 FT clerical staff.
- We will also be adding a PT VA Work Study to our office. This addition will be filled by a veteran that is currently taking courses at a local college. They will be compensated directly by the VA at no cost to the City.

Department Operations – 77% of Dept Budget

- Approximately 97.5% of our Operational budget (not including salaries) is Chapter 115, financial assistance benefits. The remaining 2.5% covers the costs of over 4,000 Memorial Day flags, office supplies and professional development so our staff can keep up with the ever-changing federal, state, and local regulations.
- To prevent over-extending our budget, we need to allocate at least \$550,000 to FY2025 Veterans' Benefits. FY 2023 we expensed just under \$500,000 in veterans' benefits; this year we are on track to spend between \$500,000-525,000.
 - o As with previous years, we anticipate the state will increase Chapter 115 benefits in July 2024 by 3.2% to match the Federal COLA for calendar year 2024.
 - o If the HERO Act legislation gets approved, it will subsequently cause an increase in Chapter 115 benefit expenditure. This legislation would expand Chapter 115 eligibility and cover additional medical expenses that were previously excluded.
 - o Chapter 115 burial benefits usually cost \$4,000, which can have a significant impact on our budget if we multiple applications throughout the year.

Budget Directive Response

Department Request:

As explained in the Department Operations, there are many factors that could significantly impact the Veterans Benefits budget. Allocating \$600,000 to Veterans benefits would give ample coverage to handle the ebb and flow of benefits and cost increases without worry of over-extending the budget.

We are advocating for a salary adjustment for the Director and Assistant Director roles, as our current compensation falls significantly below market rates. For instance, the North Central District Director receives an annual salary of \$125,000, while the Metro-West District Director earns \$92,000. Our Director, despite possessing over 10 years of experience and being among a select few Veteran Service Officers in the Commonwealth holding a Master's degree or higher, is currently earning less than \$64,000. Furthermore, she initially assumed the role solely as the Director for the City of Gardner and took on additional responsibilities without receiving additional compensation when her role expanded to include four additional communities and forming the district.

Mayor's Recommendation:

As previously mentioned, to prevent over-extending our budget, we need to allocate at least \$550,000 to FY2025 Veterans' Benefits to cover the cost of Chapter 115 benefits.

We are requesting an allocation increase to our IT budget to cover the cost of VetraSpec (the database we utilize to streamline VA claims), which will cost at least \$1,350 for the year and our Adobe Editor that costs about \$675 annually. Adobe Editor is essential in our office so we are able to change and correct pdf's without having to print new forms. Additionally, we are looking into purchasing 3 signature pads from VetraSpec so clients can digitally sign forms without having to print them, limiting wasted paper and printer ink.

The City of Gardner has more than 4,000 veteran graves. Prior to Memorial Day, each of those graves are marked with an American Flag. We are allocating \$6,000 to cover the flags for this year as with limited supply, the cost of these flags has increased exponentially over the last few years.

Reduced Budget:

A 3% reduction in non-salary expenditures is projected to have minimal impact on most line items, except for Veterans Benefits. These benefits are mandated by the state, necessitating their full coverage. However, due to the fluctuating number of clients receiving benefits, this budget may experience significant variance. While this approach could be feasible, it also carries the risk of potential shortfalls.

FY2024 Accomplishments

The Wachusett district is committed to fostering outreach and community engagement, recognizing the positive impact such initiatives can have on our communities. As part of this commitment, we have developed a Veterans ID Card program, which aims to promote community involvement, outreach, and the re-establishment of solidarity among veterans.

One of the key objectives of this program is to improve mental health outcomes for area veterans while also encouraging support for locally-owned businesses. Through this program, we will invite local veterans to visit our office for a screening to determine their eligibility for various local, state, and federal benefits. During this process, we also seek their permission to send them information about local veteran events and ceremonies, as participation in such activities has seen a decline.

In addition, we are reaching out to local businesses to invite them to participate in our program by offering discounts to veterans. Participating establishments will receive a window decal acknowledging their support for local veterans and will be featured in free advertisements on our city website and social media platforms.

Furthermore, while veterans are in our office, we will engage them in open-ended conversations to explore potential benefits they may qualify for and invite them to participate in our vet-to-vet volunteer program.

This program, particularly beneficial for younger veterans returning from Iraq and Afghanistan, aims to combat feelings of isolation by fostering connections and community engagement. Through this program, younger veterans assist disabled or elderly veterans with tasks such as yard work or transportation, enhancing mental health outcomes for both parties. We have ordered all the supplies for the ID Card machine, and designed all applications. We are working on business partnership outreach. Once we have secured a base of community partners, we will begin issuing the ID cards to area veterans.

We are in the process of making our way through all Chapter 115 clients and screening them for VA disability. We are scheduling cases with VSOs on a rolling basis as office availability allows.

We are working on revising the City of Gardner Veterans' Services website with up-to-date comprehensive information for clients. We are still in the revision process.

We have applied and were approved to be a VA work study designated location. We are in the process of developing the job description and after approval from HR will be sending it out to local college's veterans offices for posting. This position will contribute to office administrative duties, and on two projects.

Many Standard Operating Procedures have been designed and implemented.

The office Director, Lynette Gabrila specializes in PTSD claims due to Military Sexual Trauma and Combat. She has conducted several trainings educating other Veterans Service Officers and veteran partners on handling these sensitive topics appropriately. Additionally, she is an active member of the MVSOA Executive Board, and chairing the Compliance Committee. She serves as the Vice President of the Worcester County VSO's and contributes to the Veterans Suicide Taskforce at Heywood Hospital. She was appointed by the Governor to two boards, the Veterans Equality Review Board and the Women Veterans Advisory Council. In her spare time, she volunteers for a myriad of veteran organizations and last January, she testified in support of the HERO Act Legislation at the Massachusetts State House.

The office Assistant Director, Cory Hasselmann is a highly experienced professional dedicated to supporting veterans, with a background that includes holding positions on the boards of various veteran non-profits and other veteran partnerships. His volunteer roles are extensive, including serving as DAV's Commander of Chapter #4 Worcester, as a Chapter Service Officer, and representing the Board of Directors for District #5. He is also a member of the Community Outreach Committee and serves on the Board of Directors and as a treasurer for Frost Call. He is also an Executive Board for the MVSOA.

Cory's community outreach efforts are notable, including hosting Vet-to-Vet Café events and appearing on the Kelly's Heroes and Gardner TV shows, as well as participating in other community engagement activities. He actively seeks to improve his skillset by attending trainings such as the DAV VA Claim workshop, Brandeis University programs, MVSOA trainings, and an upcoming Mental Health First Aid training.

In other roles, Cory has taken over much of the Chapter 115 administration, highlighting his dedication and impact in the veteran community.

The office Financial Administrator, Tav Adams is a skilled social services professional with a focus on clients with mental health conditions, which are prevalent in our office. She excels in de-escalation, mental health first aid, and suicide prevention. She has significantly improved office efficiency by developing Standard Operating Procedures for various systems including OnBase, Munis, Ch. 115, and VA claims. Notable achievements include identifying and addressing two fraudulent Ch. 115 cases, saving the City nearly \$10,000. She has also implemented a Call Log to enhance communication among office staff and improve customer service, while also facilitating the comparison of community statistics.

In terms of community outreach, Tav has developed flyers outlining department services and contributed to a webpage overhaul. Tav has represented the department at many community engagement activities, including participating in a Mass Vets & Pets cohort. Additionally, she assists with VA claims and edits narratives of sensitive and traumatic materials for content, grammar, and consistency.

Tav's proactive approach to professional development is evident through her attendance at trainings, including PTSD training at MVOC and a Mental Health First Aid class at Clear Path. She also developed a PTSD symptom checklist that has streamlined PTSD/MST claims for Lynette, demonstrating her commitment to continuous improvement and providing excellent service to our clients.

FY2025 Goals

One of the projects for VA work study will be digitizing all VA files.

Since we finished the SOP's, now we will work on creating a comprehensive turnover document for each position.

We will continue working on the Veteran ID Card program, updating the city website and screening all Chapter 115 clients for VA claims based on the availability of the office staff.

Performance Updates:

While Chapter 115 is just one aspect of our responsibilities, we diligently manage its administration alongside a range of other vital services for veterans and their families. Twice a month, we coordinate the issuance of warrants to each community, aligning with the schedules of town treasurers. We also regularly request audited reimbursement from the state for our clients. Additionally, twice a year, we conduct thorough recertifications for all clients, requiring detailed documentation such as housing and income records, as well as bank statements, which must be submitted to the state for certification.

It's important to note that many veterans across the Commonwealth may not qualify for Chapter 115 due to income thresholds set at 200% of the federal poverty level. However, we remain committed to supporting all veterans by assisting them in accessing a variety of services, including disability claims, pensions, survivors benefits, health insurance, education benefits (such as the GI Bill and Vocational Rehabilitation), and various state and local programs. These services, when approved, not only benefit the

veterans and their families but also have a positive economic impact on the local community by bringing in federal funding. By maximizing our clients' federal income, we reduce the burden on community resources funded through Chapter 115.

FY 2023, our office submitted 86 VA Claims and by mid February of FY 2024, we have already submitted 130 claims. Filing a VA claim, especially an appeal, can be a time-intensive process. It often requires hours of preparation, including gathering medical records, military service records, and other supporting documents. Additionally, understanding the complex VA regulations and finding legal loopholes to strengthen the claims can add to the time commitment. Each case is unique, so the time required can vary widely. Some claims may be processed relatively quickly, while others may take months or even years to resolve, depending on the complexity of the case and the availability of evidence.

Grants Received during FY2024

- N/A

Awards/Recognitions Received:

- Director, Lynette Gabrila was nominated for the Massachusetts Women Veteran of the Year (Deborah Sampson), awarded a Quilt of Valor, and appointed to two committees for the Governor: Veterans Equality Review Board & Women Veterans Advisory Committee (where she was elected Vice Chair).
- Assistant Director, Cory Hasselmann was elected to serve as the President of the Worcester County Veterans Services Association. and has been recognized by MVSOA as one of the youngest VSOs in the state.
- Tav Adams was promoted due to her dedication to the office from Administrative Assistant to Financial Administrator and has since excelled in her newly acquired duties.

Heywood Memorial Library:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Library Salary and Labor	\$ 601,708.83	\$ 624,536.96	\$ 22,828.13	4%
Library Expenses	\$ 231,470.00	\$ 235,331.00	\$ 3,861.00	2%
Total Library	\$ 833,178.83	\$ 859,867.96	\$ 26,689.13	3%

Total Department Head Budget: \$859,867.96

City Council Oversight Committee(s): Public Welfare Committee

Levi Heywood Memorial Library

Stephanie Young
Library Director
55 West Lynde Street
Gardner, MA 01440
978-632-5298

Budget Highlights:

This budget first aims to satisfy the certification requirements to the State Aid Program: “State Aid to Public Libraries is an annual, voluntary program administered by the MBLC that distributes local aid to municipalities. It encourages municipal support and improvement for public library service, bolsters reciprocal resource sharing among libraries, compensates for differences in municipal funding capacities, and offsets costs to libraries that circulate materials to patrons from other certified municipalities.” (<https://mblc.state.ma.us/programs-and-support/state-aid-and-arls/index.php>).

Second, by maintaining certification standards the library team is able to provide the most professional services to the City of Gardner. The library provides both physical and digital collections for residents to borrow for enjoyment and research. There is a competent staff who help residents find answers to all types of questions, recommend books, helps with printing and faxing, fosters a love of literacy through early childhood programming, and more. Moreover the library is a free space for those who need to keep warm, a meeting place for senior companionship, an accepting environment for those who have immigrated and wish to learn more about the community, a safe-environment for parent visitations, and a working space for students and adults.

Department Salaries & Wages –

72% of Dept. Budget in FY24

Department Staffing:	FY24 Rates	FY25 2% COLA
Library Director	\$42.06	\$42.90
Assistant Director	\$32.59	\$33.24
Staff Librarians (4)	\$23.78	\$24.25
Senior Library Tech (2)	\$21.66	\$22.09
Library Tech (4), 2 full time and 2 part time	\$20.43	\$20.83
Library Clerical (1) part time	\$15.81	\$16.12
Library Custodian 1 full time	\$24.74	\$25.23
Library Custodian part time	\$22.88	\$23.33
TOTAL STAFF = 15		

The library is currently open to patrons 45 hours per week. In order to cover the Adult Circulation Desk, the Children's Room, the Reference Department, and the Administration Function we must have at least five people in the building at all times. This helps us to cover all State required lunch periods and monitor patron safety in the building. Sometimes more staff are needed in-house to offer staff-led library programs. We can fall short on these levels when scheduled vacations and sick time happen simultaneously.

According to the Massachusetts Board of Library Commissioner's (MBLC) website we are currently **falling short on open hour access** under the State requirement, "defined in statute and regulation (MGL, c.78, s.19B and 605 CMR 4.01[3]). In order to be eligible to apply for State Aid to Public Libraries, a library must be open the minimum required hours, days, and evening hours for its population group: 15,000 - 24,999." This requirement is 50 hours a week and a minimum of 5 days, including some evening hours.

Every year the library requests flexibility/accommodation to this requirement under the current 45 open hours' schedule. **This causes a 12.5% reduction to our yearly State Aid award.** (More information regarding the overall reduction under Department Operations section.) The City would have to invest far more than would be returned via State Aid Funds. However, an investment in staff time equates to far more services for the population.

- *In an ideal world, what would your staffing levels be and with what positions?*

In an ideal world we would increase staffing to cover increased open hours and planned increases in public programming. In the *Department Request "wish list"* the salaries and wages budget reflects the open hour requirement of 50 hours a week. In order to make this work positions would need to be added. The estimated increase is \$90,540. This includes: making a current part-time (27hrs) Library Tech a full time (37.5) position, an addition of two part-time (19) Library Techs, and an added a position of Young Adult Librarian under the Staff Librarian position for 30 hours a week. The Young Adult Librarian would work with the pre-teen and teen populations by focusing on outreach, hosting a teen-advisory board, increase program offerings. The young adult community is a widely underserved population. This would make **18 Total Staff** positions.

Department Operations – 27% of Dept. Budget in FY24

The Levi Heywood Memorial Library provides public library service for the City of Gardner. The City funds salaries and most of the operational costs. The Library Association provides building and grounds repairs, maintenance, and covers any other shortfalls in the overall FY budget utilizing: State Grant money; donations; investments; and support from the Friends of the Library group. This hybrid system works well for both the Association and the City. In order for it to be successful and yield the most money and services for Library patrons, participation in the State Aid to Public Library Program is necessary.

It is important to note that the building is aging and within 5 years there will be numerous repairs, replacements and new installations needed within the facility. The State Aid funds have been used to cover budget shortfalls, but the funds are also needed for future repairs. The Energy and Utility (16610-52110) FY24 approved budget has been reduced in FY24 and at the same time over-expended. Energy costs continue to rise and the three requests seek to level or increase funding.

Professional Services covers the Library's annual membership to CWMARS. It has been reduced this year due to grant funding. However it will increase next year with a 2% cap.

General Liability (16610-57500) insurance has also been underfunded the last few years on average by approx. \$1,500. The bill is on average \$13,850.

Two other important factors to consider when preparing the library budget is the Municipal Appropriation Requirement (MAR) and the Material Expenditure Requirement. Massachusetts General Law (M.G.L., c.78, s.19A) states that a municipality must appropriate a figure of at least the average of the last 3 years' municipal appropriations to the library for operations, increased by 2.5%, in order to be certified for State Aid to Public Libraries. This calculated figure is known as **the Municipal Appropriation Requirement (MAR) is easily being met in FY25 with the 2% cost of living adjustment.**

The Materials Expenditure Requirement (MER) is defined in statute and regulation (MGL, c.78, s.19B; 605 CMR 4.01[5]). Per the library's population group the number expended on items that circulates to patrons should be 15% of the total City's Library Budget. The lowest flexibility/accommodation the library can expend without losing State certification is 13.5% of the total municipal budget. Books and Periodicals (16610-52270) helps to cover a portion of

this requirement. Traditionally the Library Association has worked with the city (expending approx. \$10,000 to 14,000 of Association funds) to reach the minimum standard.

Receiving accommodations on both open hours and the MER has caused the city to receive 25% less of the overall State Aid Award; losing out on approx. \$14,000 this year.

It is recommended that City at least covers the minimum requirement of 13.5% if the accommodation is unwanted. With the minimum met the Association can make up the funds to reach the 15%. These numbers are reflected on both the Mayor Request and the Department Request on the excel spreadsheet. If the library meets the standard of 15%, and meets the Hours Open standard to 90% of the requirement (which would be 45 hrs/week), then the library would receive 87.5% of your State Aid award, only 12.5% less.

Budget Directive Response

Department Request:

This budget focuses on what a budget would look like if the City decided to support the full State Aid to Libraries program without accommodation, while working in tandem with the Association to purchase some materials and maintain the building. It is modest in the fact that the other library operational line items still remain similar if not level funded. This budget increases personnel costs by \$90,540, and Books and Periodicals by \$26,000. The energy and utilities request was increased to the FY24 request.

Mayor's Recommendation:

Important factors to consider when preparing the library budget to maintain State Certification is the Municipal Appropriation Requirement (MAR) and the Material Expenditure Requirement. Massachusetts General Law (M.G.L., c.78, s.19A) states that a municipality must appropriate a figure of at least the average of the last 3 years' municipal appropriations to the library for operations, increased by 2.5%, in order to be certified for State Aid to Public Libraries. This calculated figure is known as the Municipal Appropriation Requirement (MAR) is being met in FY25 with the 2% cost of living adjustment.

The Materials Expenditure Requirement (MER) is defined in statute and regulation (MGL, c.78, s.19B; 605 CMR 4.01[5]). Per the library's population group the number expended on items

that circulates to patrons should be 15% of the total City's Library Budget. The lowest flexibility/accommodation the library can expend without losing State certification is 13.5% of the total municipal budget. Books and Periodicals (16610-52270) helps to cover a portion of this requirement. Traditionally the Library Association has worked with the city (expending approx. \$10,000 to 14,000 of Association funds) to reach the minimum standard. **Receiving accommodations on both open hours and the MER has caused the city to receive 25% less of the overall State Aid Award; losing out on approx. \$14,000 this year.**

- The calculated MAR is being met in FY25 with the 2% cost of living adjustment.
- 12.9% of the Material Expenditure Requirement is met in this budget, leaving the Association to at least cover at least \$4,978 to meet the 90% compliance and \$17,753 to meet the threshold. It is most likely that the full compliance will not be met.
- The Energy and Utility (16610-52110) line has been slightly increased to \$2,176, but is still underfunded by approx. \$6,500.00
- Professional Services covers the Library's annual membership to CWMARS. It has been reduced this year due to grant funding. However it will increase next year with a 2% cap.
- General Liability (16610-57500) insurance was increased to the FY24 request and will be approximately what is required.

Reduced Budget:

- The calculated MAR is being met in FY25 with the 2% cost of living adjustment.
- The reduction in professional Services which covers the Library's annual membership to CWMARS has helped to meet this goal. It has been reduced this year due to grant funding. However it will increase next year with a 2% cap.
- \$1,000 was also taken out of the Books and Periodicals line item with the intention of only making the 13.5% MER accommodation with Association funds.
- Energy & Utilities are level-funded to the current FY24 approved budget. The line is still underfunded by approx. \$8,500.00. This takes away funds from maintaining and repairing the building.
- General Liability (16610-57500) insurance was increased to the FY24 request and will be slightly underfunded by \$500.

FY2024 Accomplishments

The Board of Trustees hired a new Library Director. The position began on November 6, 2023 with a substantial amount of training. Stephanie Young officially took over on January 2, 2024.

In that time the Board of Trustees have approved to privately fund **Long Range Plan**, which will begin this spring to be submitted to the MBLC by October 1, 2024. This document governs the library's service priorities for a five year period and will help the organization to apply and receive grant funding. It is submitted, approved and on file with the MBLC. Every year an updated action plan is submitted. It allows the library to apply yearly for MBLC's LSTA grants that range in funding from \$10,000 to \$30,000 a year, depending upon the grant.

Administration has commitments from Fidelity Bank and GFA to participate in a new Summer Reading Launch Party. With an additional funding commitment from GFA to purchase a book to give away to every child and young adult who registers for Summer reading, with the goal of building home libraries to increase literacy opportunities. Additional event participation/opportunities are in the works.

We have increased Saturday Storytime's offered to weekly instead of once a month. It is important that working parents are able to have access to these programs. We are launching a new toddler program, Wiggle Worm Wednesdays, for ages 6 months to 2 years and their caregivers. We have begun a new monthly adult craft club, the ProCRAFTinators.

FY2025 Goals

- To complete a Long Range Plan with input from patrons, staff, Trustees, and key community stakeholders.
- To submit a letter of intent for a LSTA Grant application by December 1 based on the findings and completion of the Long Range Plan. The LSTA grant application will be submitted by April 2025 and if awarded will begin October 1, 2025 and run through September 2026.
- To increase the amount of programs offered for children, young-adults, and adults over a period of a year, both staff-led and hired. Also, to increase the amount of patrons at these programs.
- To increase patronage to the library both in person and digital visits. (Patron counters have been added to the doors to keep the in-person metric.) To increase material circulation statistics.
- To reach out to community partners in the City of Gardner and work together to meet the library's service priorities outlined in the Long Range Plan. This includes co-sponsoring programs at the library.
- To host a Touch a Truck event co-hosted with the DPW and other commercial vehicles in the fall.
- To host a spring program (name TBD) where children and families get to meet emergency personnel (police, fire and ems) in a non-emergency situation. This would include an opportunity to let participants sit inside the vehicles and visit with service providers.
- To work with the High School to create a young adult advisory board to help determine what programs, materials and services this population would like to see at the library
- To present policies to be update by the Board of Trustees to meet service priorities.
- In one year, to serve on the CWMARS Executive Board.
- To host a Library Legislative Breakfast for State Senator Durant and local area Representatives, MBLC Commissioners and staff, Gardner's Mayor and City Council, and other stakeholders.

Performance Updates:

I have included former Tammy Caissie's Interim Library Director's FY23 Report to the Levi Heywood Memorial Library Association as an addendum as reported at the October 2023 Annual Meeting.

Grants Received during FY2024

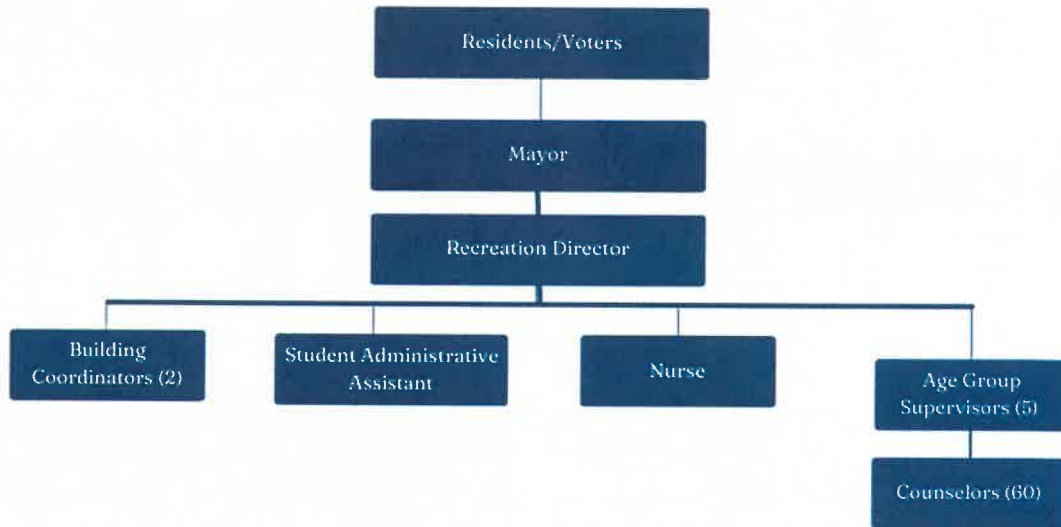
- **\$750.00** from GFA to be awarded in March 2024 to purchase a book to give away to every child and young adult who registers for Summer Reading.
- **\$2,000** in four quarterly payments from the Knowlton Foundation for the Elderly to purchase large print books and audiobooks.
- At its January 1, 2024 Board Meeting, the Massachusetts Board of Library Commissioners (MBLC) certified the Levi Heywood Memorial Library and awarded the initial **State Aid Grant** of **\$28,490.05**. The second payment approx. **\$28,490** will be sent in late March or early April. These funds are used to cover Repairs and Maintenance line-item (16610-52030) of the library budget, as the Association has agreed to be responsible for paying for the building and grounds. It will also help fund other line-items that are underfunded. They will be used to cover programming costs that are not funded through the City.
- **FY24 Gardner Cultural Council Grants** to cover the costs of children's programming:
 - 7/05/23 - \$363 Atlantic Shark Conservancy
 - 7/12/23 - \$475 Joy of Nature (live animal program)
 - 7/19/23 - \$450 Caravan Puppets
 - 7/26/23 - \$800 Crocodile River Music
 - 2/20/24 - \$500 Eyes on Owls
 - 4/17/24 - \$450 Camping Magic Workshop

Awards/Recognitions Received:

- We will be working on this for next year!

Recreation Department:

	FY 2024 Revised Budget	FY2025 Mayor's Recommended Budget	Mayors Budget \$ Change vs Revised FY24 Budget	Mayor's Budget % Change vs. Revised FY24 Budget
Recreation Salary and Labor	\$ 66,500.00	\$ 121,500.00	\$ 55,000.00	45%
Recreation Expenses	\$ 1,000.00	\$ 3,000.00	\$ 2,000.00	67%
Total Recreation Dept	\$ 67,500.00	\$ 124,500.00	\$ 57,000.00	46%



Total Department Head Budget: \$124,500

City Council Oversight Committee(s): Public Service Committee

Municipal Recreation

Dan Forte
Recreation
978 660 5016

BUDGET HIGHLIGHTS

The last time this budget was heavily reviewed was it's first year. In the first year, minimum wage was \$12.50 with which we staffed 6 employees, and one supervisor. That year we served 40 students (grades 2-7) in a half-day camp environment.

We now expect to serve over 400 students (grades k-8) in a full day camp environment, with a staff of over 60. We have also added a second location, and two meals per day as part of our assortment. In order to provide the proper staffing ratios by age; proposed in the attached is the minimum required funding.

Department Salaries & Wages – 96% of Dept Budget

- 2 building coordinators (they run all of the staffing and programming operations in their respective buildings)
- 5 age supervisors (they oversee the day to day execution of their respective age groups)
- 60 staff counselors (staff counselors work half days, and carry out all of the day to day functions of our programming and student needs)
- 1 nurse to be shared with the school department. The school department staffs a nurse 3 days a week during summer camp. I am proposing the rec department funds the other 2 days per week and the labor is shared between both programs.
- Ratios are determined by age group; with as low as 5:1 all the way to 10:1

Department Operations – 4% of Dept Budget

- Shirts
- Year to year we refresh our various items; this is not itemized in the budget

Budget Directive Response

Department Request:

I don't have a wish list. The budget as presented is what is required to safely run the program. Last year we were the beneficiary of a grant which offset over \$40k in staffing cost; which we do not anticipate being able to rely on. Without that grant, we are either going to need to require proper municipal funding, or increase camp pricing by 40% (we recently increase prices by 20%), and cut staffing.

As a program, the total labor cost of operation is roughly \$160,000 (\$190,000 if you include my salary) for the summer. Of the funds requested within my budget, \$86,000 would be earmarked for program staffing (a total of \$160,000); and we would cover the balance of expenditures via program fees.

Specifically; I have added into my request;

- 1) An additional coordinator (we self-fund the other coordinator, as well as 2.5 of the 5 supervisor positions through our camp fees)
- 2) An increase in staff wages from \$28,000 to \$63,000. This Takes into account both the increase in minimum wage (25% since we last reviewed the staffing), as well as budgeting the \$40,000 we relied on grant funding for last year.
- 3) \$5600 for staff and camp shirts

Mayor's Recommendation:

I don't have a wish list. The budget as presented is what is required to safely run the program. Last year we were the beneficiary of a grant which offset over \$40k in staffing cost; which we do not anticipate being able to rely on. Without that grant, we are either going to need to require proper municipal funding, or increase camp pricing by 40% (we recently increase prices by 20%), and cut staffing.

As a program, the total labor cost of operation is roughly \$160,000 (\$190,000 if you include my salary) for the summer. Of the funds requested within my budget, \$86,000 would be earmarked for program staffing (a total of \$160,000); and we would cover the balance of expenditures via program fees.

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- 3) \$5600 for staff and camp shirts

Reduced Budget:

All departments will be asked to provide a reduced budget that decreases non-salary expenditures by three percent (3%) for each department. This does NOT mean that this is going to occur, but if you had to cut 3% of expenses (non-salary and wages) from your budget, what would it be.

In this section describe what those reductions would be and what impact it would have on your department's operations if those cuts were made.

Some sections of the budget do not have this. If you do not have this in your budget, it has been blacked out in the spreadsheet version and you can skip this for that section of the budget.

FY2024 Accomplishments

Basically put a copy of your latest 6-month check in here in. Have it formatted in the example I sent out for what that should look like.

FY2025 Goals

During each 6-month check in, I've asked departments to think of what goals/projects they have for their department for the next 6 months. Do that again here but do it for the whole fiscal year. It is fine if it's a fluid plan and is subject to change. But where do you see your department going as of now.

Performance Updates:

When we started the summer program, we had 40 kids enrolled with 6 staff and one supervisor. At that point, the summer program was a half day program that covered grades 2-7; and offered no meals. Since that time, we have expanded to a full day program, which covered grades k-8, and last year we had over 400 enrolled students on the year. We also offer two meals per day to students, along with a substantially expanded assortment of activities.

Grants Received during FY2024

- Masshire HSSEIP; \$40,500

Awards/Recognitions Received:

- Some of you have gotten awards or recognitions for your department in the last year or had staff who had some achievements. Please list those here. Good to show off our employee's accomplishments when they deserve some recognition.



Cardner Public Schools

FY 2025

Level Services Budget Presentation

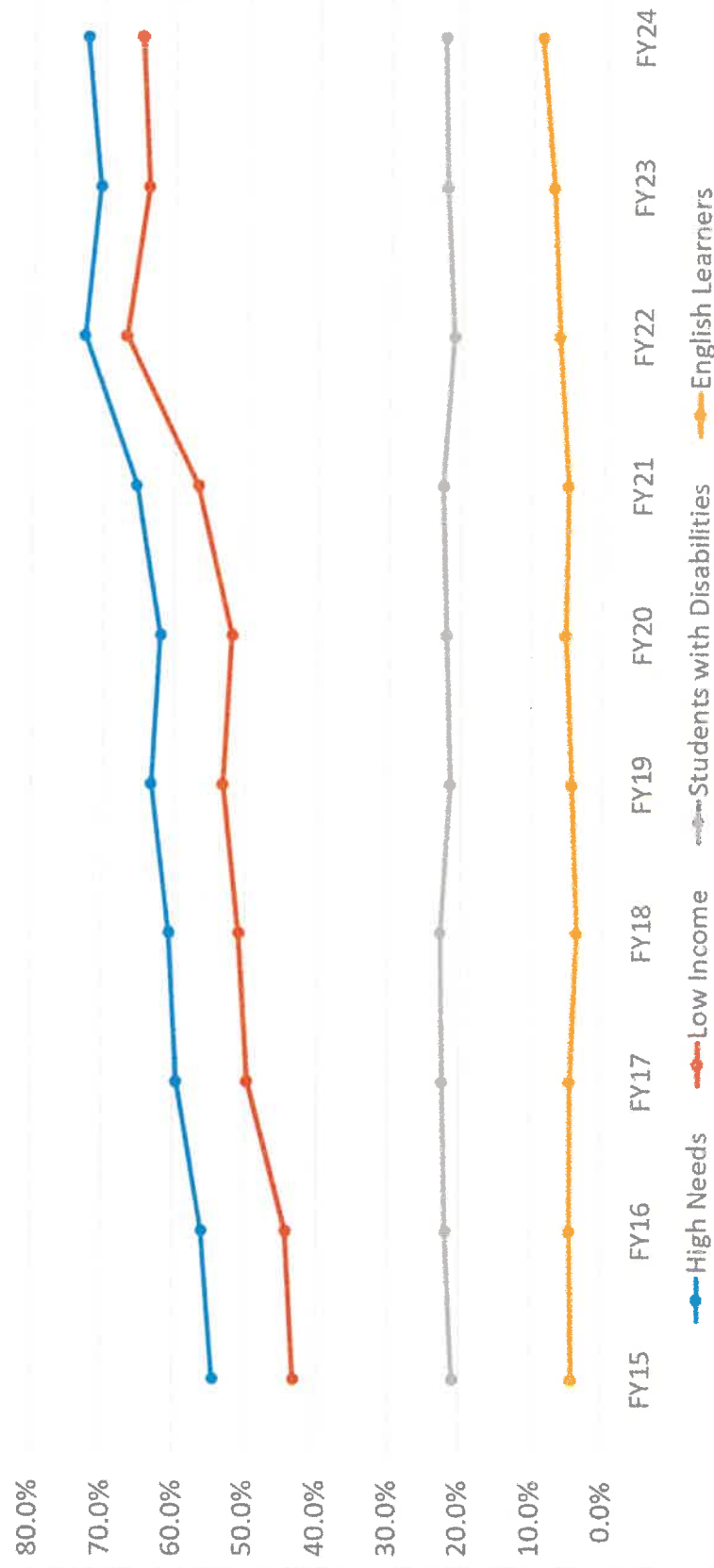


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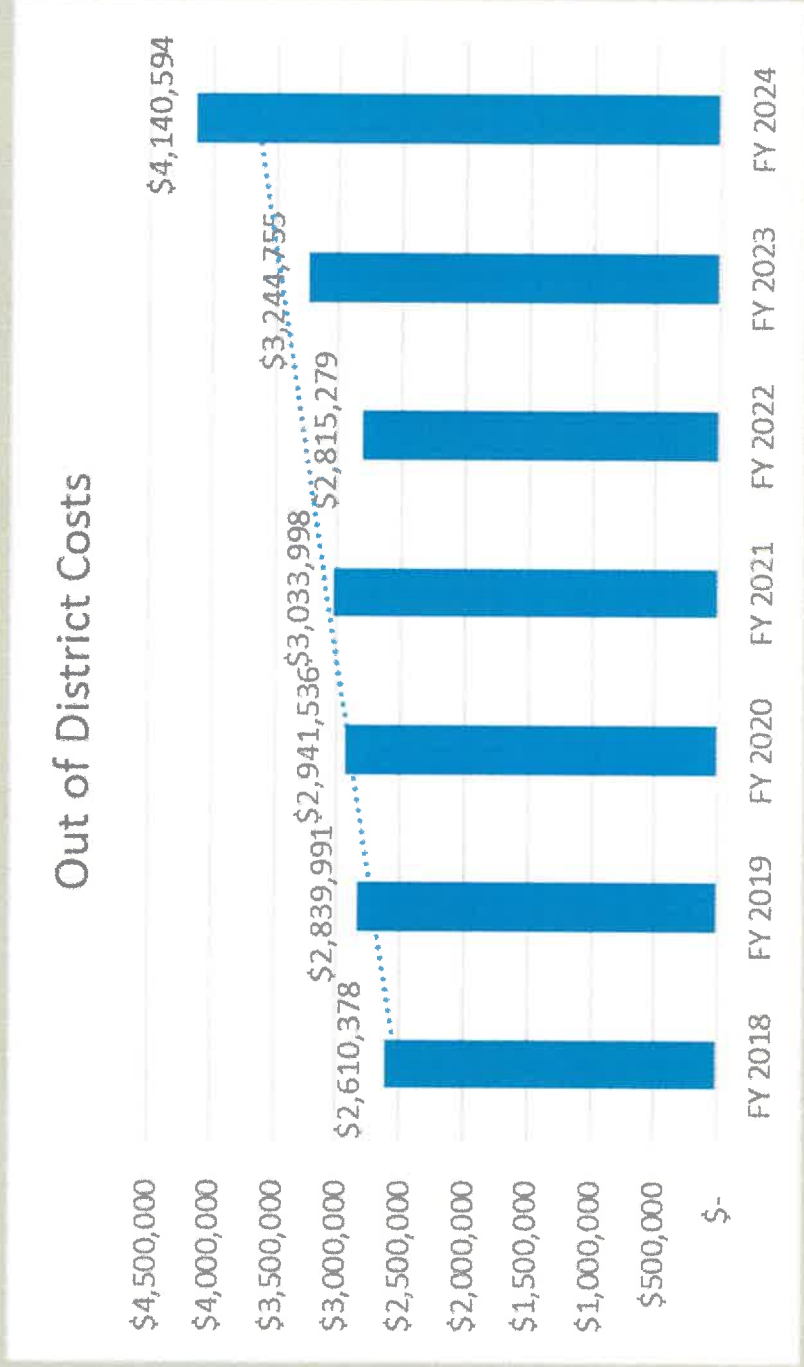
Changing Demographics = Increased Cost

Changing Demographics



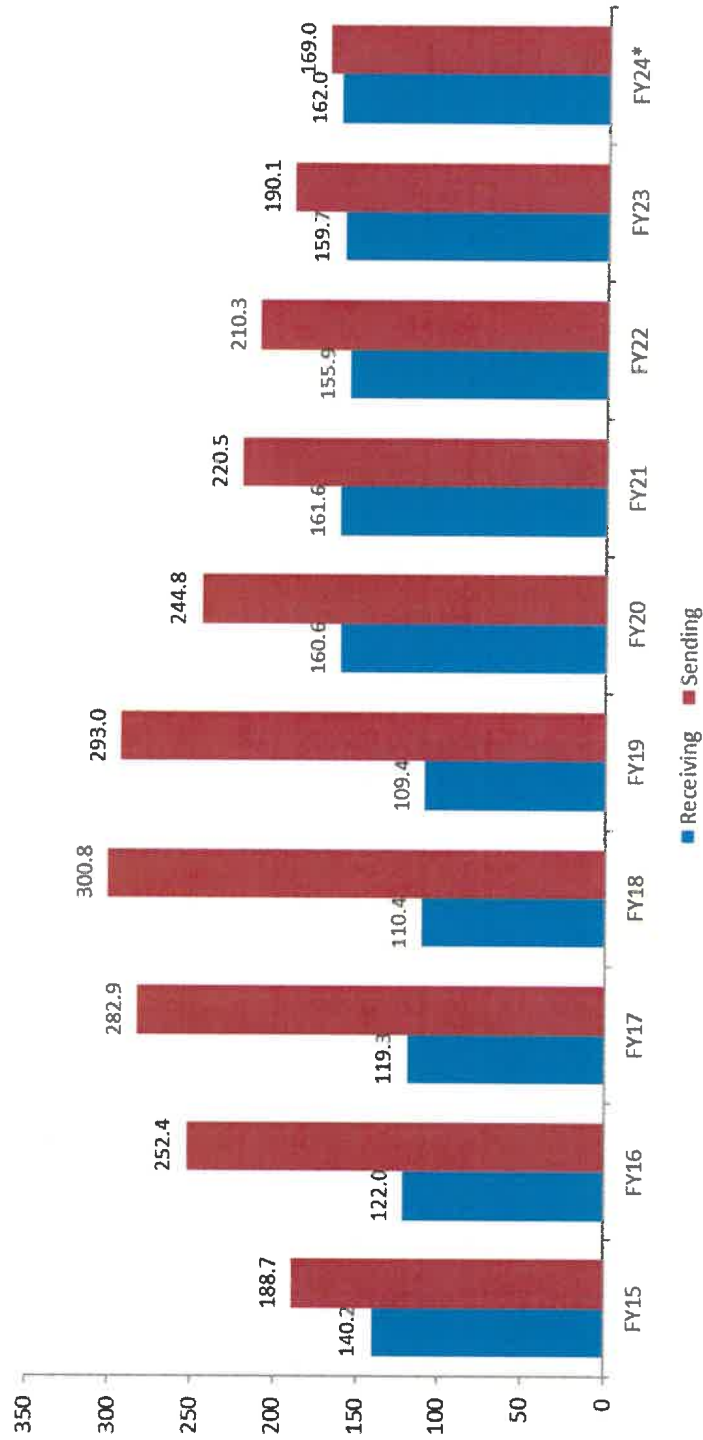
STUDENTS LEAVING DISTRICT

Gardner Students not in Gardner Schools = Higher Expenses



STUDENTS LEAVING DISTRICT *Gardner Students not in Gardner Schools = Higher Expenses*

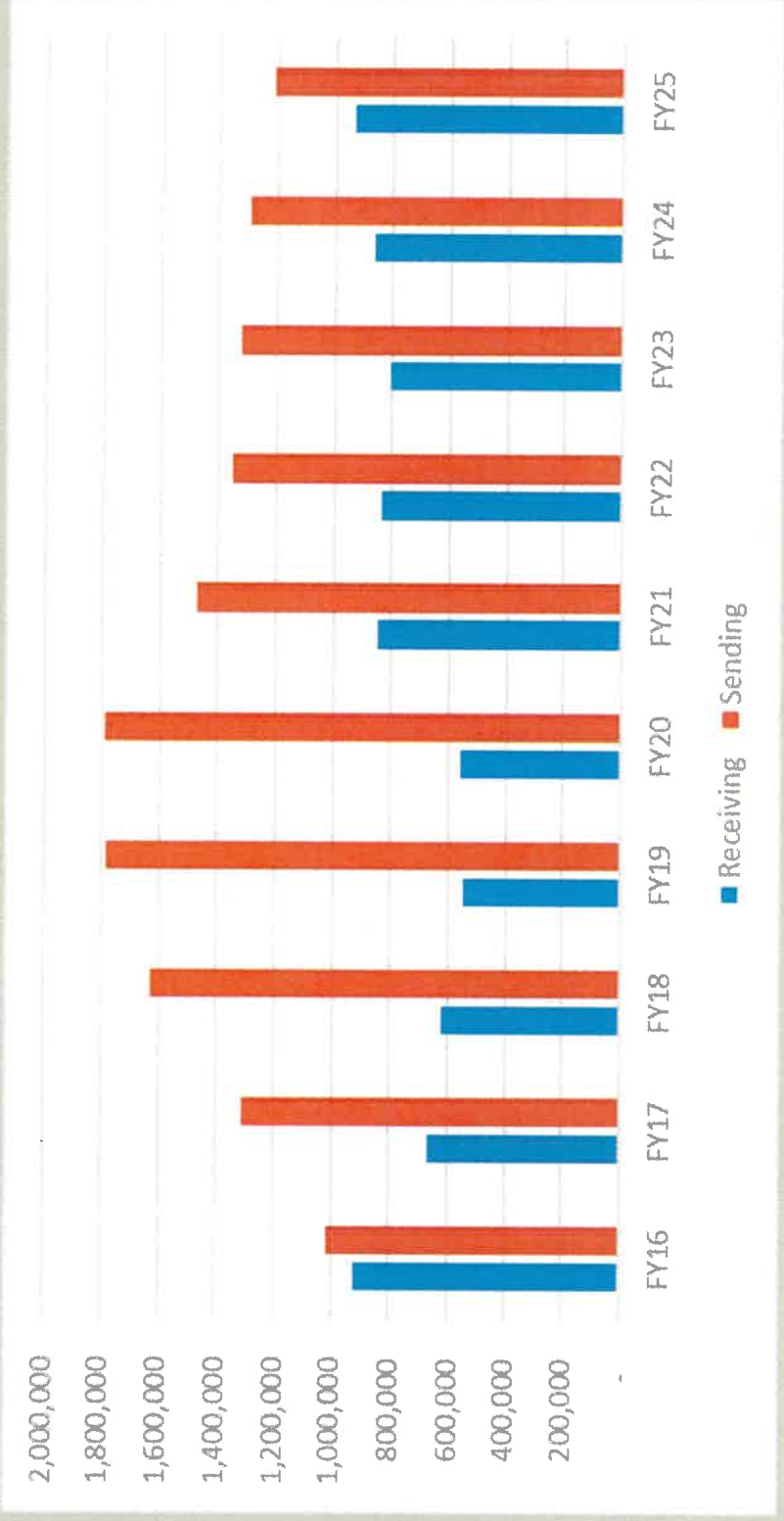
Gardner school choice enrollment trends



*Preliminary

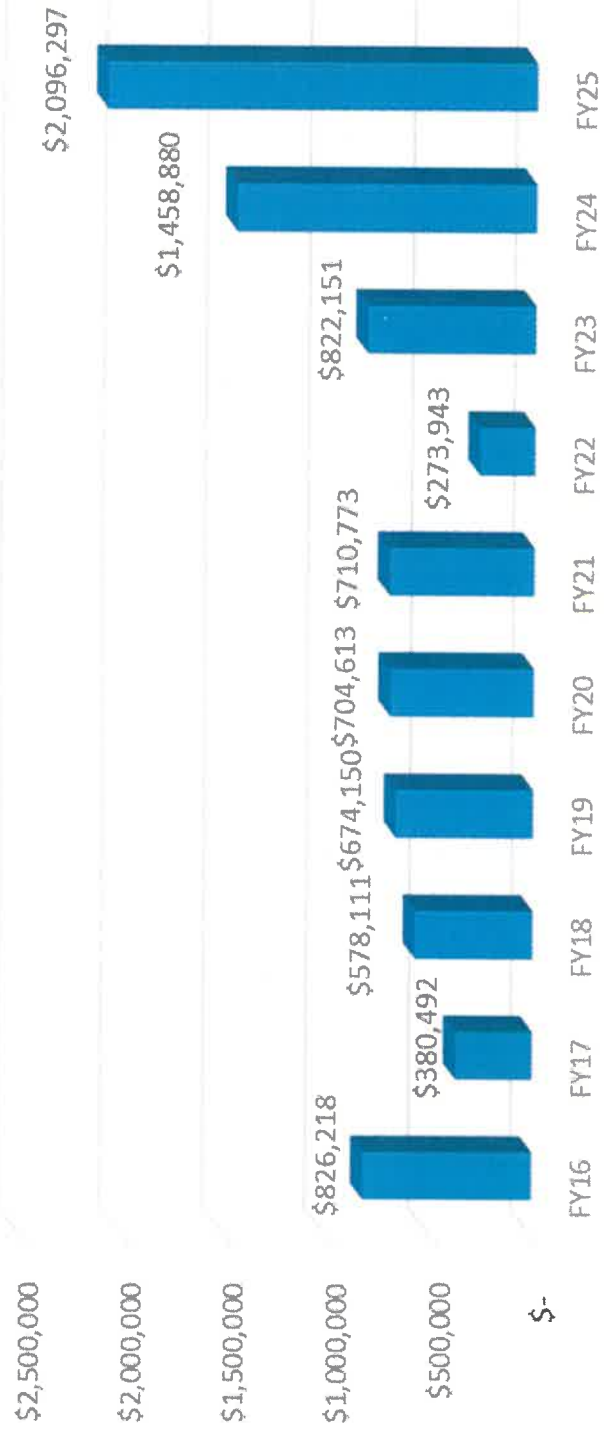
STUDENTS LEAVING DISTRICT

Gardner Students not in Gardner Schools = Higher Expenses



Out of District Placement Costs

Out of District Placement Cost



Student Opportunity Act

GPS Meeting on February 6, 2024 with over 40 stakeholders.

Identified Student Populations that have the largest gaps as compared to all students:

- **Students with disabilities (Academic/Social Emotional Learning)**
- **English Learners (Academic)**
- **Economically disadvantaged students (Academic)**
- **Hispanic/Latinx (Social Emotional Learning)**
- **African American (Social Emotional Learning)**

Student Opportunity Act: Commitments

1. Implement a multi-tiered system of supports (MTSS) that helps all students progress both academically and in their social, emotional, and behavioral development.
 - o Three year expected investment of \$2,581,776.00
2. Use the MTSS process to implement academic supports and interventions that provide all students, particularly students with disabilities and multilingual learners, equitable access to deeper learning.
 - o Three year expected investment of \$4,732,950.00

INCREASED STAFFING

2023/2024 Service Positions	Salary	2022/2023 Service Positions	Salary	2021/2022 Service Positions	Salary	2020/2021 Service Positions	Salary	2019/2020 Service Positions	Salary	2018/2019 Service Positions	Salary	2017/2018 Service Positions	Salary
Adjustment Counselor (GES)	\$60,291.13	Reading Tutor (GMS)	\$33,108.82	Reading Specialist (WSS)	\$77,375.14	Grade 2 Special Education Te	\$72,150.25	Occupational Therapist	\$62,414.97	School Psychologist	\$68,188.37	Speech & Language Patholog	\$85,407.83
Special Education Teacher Gt	\$56,441.24	Reading Tutor (GMS)	\$31,291.18	Occupational Therapist	\$63,918.17	Adjustment Counselor (GMS)	\$73,526.61	Paraprofessional 1.1 (ESS)	\$23,223.06	Kindergarten Teacher (WSS)	\$87,802.09	Registered Behavior Technici	\$35,856.33
Paraprofessional 1:1 (GES)	\$21,718.13	Preschool Teacher (GES)	\$53,342.72	Speech & Language Patholog	\$60,991.24	Adjustment Counselor (WSS)	\$62,414.97	Project Support Teacher (ESS)	\$57,189.18	Registered Behavior Technici	\$35,856.33	Guidance Counselor (GMS)	\$83,427.66
Special Education Teacher (G	\$58,209.04	ELL Teacher (GES)	\$86,407.83	Elementary Band Teacher (ES	\$85,407.83	Special Education Teacher (W	\$62,414.97	Bridge Paraprofessional (GHE	\$35,578.62	Registered Behavior Technici	\$33,514.58	Guidance Counselor (WSS)	\$63,918.17
EL Teacher (GMS)	\$70,193.91	Sub-Sep Teachers (GES)-2	\$141,768.25	Media Specialist (ESS)	\$64,898.38	Special Education Teacher (W	\$62,414.97	Bridge Coordinator (GHS)	\$64,341.89	Title 1 Tutor (ESS)	\$31,766.83	Grade 1 Teacher (WSS)	\$58,678.04
RBT (GMS)	\$40,195.45	Sub-Sep ESPs (GES)-3	\$46,446.12	Registered Behavior Technick	\$33,856.33	Special Education Teacher (W	\$62,414.97	Building Maintenance Craftsrm	\$62,129.60	Paraprofessional (WSS)	\$23,223.06	Grade 1 Teacher (WSS)	\$58,678.04
Building Maintenance Craftsm	\$60,403.20	RBTs (GES)-2	\$66,868.28	Paraprofessional 1.1 (ESS)	\$23,223.06	Special Education Teacher (W	\$62,414.97	Building Maintenance Craftsrm	\$62,129.60	Paraprofessional (WSS)	\$23,223.06	Grade 1 Teacher (WSS)	\$58,678.04
Nurse Assistant GES	\$46,148.16	School Year Secretary (GHS)	\$37,604.00	Media Specialist (GHS)	\$73,865.68	Special Education Teacher (W	\$62,414.97	Building Maintenance Craftsrm	\$62,129.60	Paraprofessional (WSS)	\$23,223.06	Grade 1 Teacher (WSS)	\$58,678.04
Nurse Assistant (GMS)	\$54,618.56	BCBA	\$85,680.00	Registered Behavior Technick	\$34,699.23	Special Education Teacher (W	\$62,414.97	Building Maintenance Craftsrm	\$62,129.60	Paraprofessional (WSS)	\$23,223.06	Grade 1 Teacher (WSS)	\$58,678.04
		Groundskeeper	\$54,849.60	Paraprofessional 1.1 (GMS)	\$22,707.88	Special Education Teacher (W	\$62,414.97	Building Maintenance Craftsrm	\$62,129.60	Paraprofessional (WSS)	\$23,223.06	Grade 1 Teacher (WSS)	\$58,678.04
				Paraprofessional 1.1 (WSS)	\$23,223.06	Special Education Teacher (W	\$62,414.97	Building Maintenance Craftsrm	\$62,129.60	Paraprofessional (WSS)	\$23,223.06	Grade 1 Teacher (WSS)	\$58,678.04
				STEAM Teacher (WSS)	\$54,334.30	Special Education Teacher (W	\$62,414.97	Building Maintenance Craftsrm	\$62,129.60	Paraprofessional (WSS)	\$23,223.06	Grade 1 Teacher (WSS)	\$58,678.04
				Teacher Leader Stipends	\$100,000.00	Special Education Teacher (W	\$62,414.97	Building Maintenance Craftsrm	\$62,129.60	Paraprofessional (WSS)	\$23,223.06	Grade 1 Teacher (WSS)	\$58,678.04
				BCBA	\$86,700.00	Special Education Teacher (W	\$62,414.97	Building Maintenance Craftsrm	\$62,129.60	Paraprofessional (WSS)	\$23,223.06	Grade 1 Teacher (WSS)	\$58,678.04
				Outreach Social Worker	\$62,424.00	Special Education Teacher (W	\$62,414.97	Building Maintenance Craftsrm	\$62,129.60	Paraprofessional (WSS)	\$23,223.06	Grade 1 Teacher (WSS)	\$58,678.04
				Athletic Trainer	\$52,020.00	Special Education Teacher (W	\$62,414.97	Building Maintenance Craftsrm	\$62,129.60	Paraprofessional (WSS)	\$23,223.06	Grade 1 Teacher (WSS)	\$58,678.04
Administrative Positions		Administrative Positions		Administrative Positions		Administrative Positions		Administrative Positions		Administrative Positions		Administrative Positions	
2	\$219,430.69	3	\$356,347.57	1	\$89,994.60	1	\$61,000.00	2	\$210,638.96	2	\$103,552.67	10	\$513,185.96
MTSS Admin (GHS)	\$109,430.69	Early Childhood Administrator	\$93,647.57	Special Education Administrat	\$89,994.60	Computer Technician	\$51,000.00	BCBA District Coordinator	\$103,552.67	BCBA District Coordinator	\$103,552.67	Title 1 Tutor (ESS)	\$31,766.63
Asst Spec Ed Director	\$110,000.00	EL Director	\$86,700.00	Special Education Administrator	\$89,994.60	Computer Technician	\$51,000.00	Nurse Care Coordinator	\$53,601.41	Nurse Care Coordinator	\$53,601.41	BCBA	\$84,462.12
		MTSS Administrator (GA)	\$95,000.00	Special Education Administrator	\$89,994.60	Computer Technician	\$51,000.00	Administrative Support Specie	\$53,484.88	Administrative Support Specie	\$53,484.88		
		Early College Coordinator	\$81,000.00	Special Education Administrator	\$89,994.60	Computer Technician	\$51,000.00	Administrative Support Specie	\$53,484.88	Administrative Support Specie	\$53,484.88		

62 Service Positions at \$3,428,281.00 and 10 Admin at \$927,411.00

BUDGET ADJUSTMENT PROCESS

Principals and Directors

- Submit level funded expense budgets
- Submit prioritized lists of needed additional staff
- Submit lists of proposed expense reductions
- Submit prioritized lists of potential staff reductions to own school / department. Assigned targets total \$125,000
- Meet with Superintendent & Business Manager in January

BUDGET ADJUSTMENT PROCESS - 2

Principals and Directors

➤ Meet with Superintendent as a team over month of March to integrate and prioritize all the individual lists .

Result:

❖ A jointly developed alignment of budget funding to stated goals

Balancing the Budget

	FY21	FY22	FY23	FY24	FY25	Diff from prior year
Total Funding	31,474,597	31,761,374	34,524,590	38,690,364	41,739,345	3,048,981
Total School Budget	24,789,935	25,628,349	28,619,951	31,316,678	34,476,971	3,160,293
Budgeted Costs that do not apply to NSS	(1,713,411)	(1,679,390)	(1,999,036)	(2,133,669)	(2,803,981)	(670,312)
City Indirect Costs	8,398,073	8,761,064	8,703,950	9,507,355	10,066,356	559,001
Total Net School Spending	31,474,597	32,710,023	35,324,865	38,690,364	41,739,346	3,048,982
	-	(948,649)	(800,275)	(0)	(1)	
						8.8%
						11.0%
						33.5%
						6.4%
						8.6%

Where did the money go?

	New Revenue		New Expenses
Chapter 70	\$ 2,241,794	Salary	\$ 1,203,217
NSS	\$ 647,187	Expenses	\$ 2,181,177
Homeless \$\$	\$ 160,000	Additions	\$ (225,000)
Over NSS	\$ -	Non NSS	\$ (670,312)
Additional FY24	\$ 15,500.00	Indirects	\$ 575,400
Total	\$ 3,064,481	Total	\$ 3,064,481

Budget Restorations, Additions & Reductions

Budget Restorations & Adjustments - Increases / (decreases)

Department	Description	FTE	\$	Total
District	Asst PPS Director	1.0	110,000	110,000

Salaries

	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	Change	%
PAYROLL ACCOUNTS								
Regular Education Instruction	\$ 8,976,128	\$ 8,880,967	\$ 8,987,193	\$ 9,691,814	\$ 9,945,950	\$ 10,194,363	\$ 248,413	2%
Special Education Instruction	\$ 4,602,347	\$ 4,873,752	\$ 4,918,799	\$ 6,059,225	\$ 6,848,587	\$ 7,248,384	\$ 399,796	6%
Support Services	\$ 2,060,586	\$ 1,892,241	\$ 1,999,357	\$ 2,419,194	\$ 2,611,995	\$ 2,712,106	\$ 100,110	4%
School Administration	\$ 1,752,265	\$ 1,804,998	\$ 1,827,919	\$ 2,015,557	\$ 2,033,889	\$ 2,556,724	\$ 522,834	20%
Central Administration	\$ 572,385	\$ 597,267	\$ 597,267	\$ 636,521	\$ 645,695	\$ 713,461	\$ 67,766	9%
Information Services	\$ 212,260	\$ 218,796	\$ 218,797	\$ 266,488	\$ 57,120	\$ -	\$ (57,120)	#DIV/0!
Facilities	\$ 314,296	\$ 275,605	\$ 275,487	\$ 354,633	\$ 353,494	\$ 367,449	\$ 13,955	4%
Substitutes	\$ 212,000	\$ 217,000	\$ 217,000	\$ 217,000	\$ 217,000	\$ 217,000	\$ -	0%
Total Payroll	\$ 18,702,267	\$ 18,760,626	\$ 19,041,819	\$ 21,660,431	\$ 22,713,732	\$ 24,009,487	\$ 1,295,755	10%

Expenses

EXPENSE ACCOUNTS	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	Change	%
Regular Education Instruction	\$ 164,726	\$ 206,189	\$ 219,421	\$ 230,795	\$ 243,274	\$ 290,746	\$ 47,472	16%
Special Education Instruction	\$ 171,206	\$ 177,219	\$ 179,701	\$ 202,494	\$ 220,097	\$ 428,341	\$ 208,244	49%
Support Services	\$ 115,546	\$ 117,582	\$ 116,672	\$ 124,842	\$ 192,603	\$ 224,423	\$ 31,820	14%
Program / Staff Development	\$ 51,629	\$ 83,335	\$ 69,897	\$ 81,460	\$ 94,025	\$ 146,270	\$ 52,245	36%
Other Programs (OOD)	\$ 1,182,464	\$ 1,129,361	\$ 880,610	\$ 1,041,887	\$ 1,795,878	\$ 2,528,835	\$ 732,957	29%
School Administration	\$ 166,718	\$ 168,609	\$ 171,080	\$ 167,330	\$ 180,712	\$ 203,623	\$ 22,911	11%
Central Administration	\$ 170,983	\$ 332,179	\$ 329,642	\$ 342,094	\$ 686,966	\$ 833,601	\$ 146,635	18%
Information Services	\$ 281,087	\$ 319,600	\$ 362,898	\$ 468,041	\$ 491,909	\$ 425,451	\$ (66,458)	-16%
Facilities	\$ 1,327,032	\$ 1,327,327	\$ 1,451,680	\$ 1,381,445	\$ 1,494,584	\$ 1,679,650	\$ 185,066	11%
Transportation	\$ 1,603,311	\$ 1,505,130	\$ 1,556,790	\$ 1,933,536	\$ 2,068,169	\$ 2,766,138	\$ 697,969	25%
Utilities	\$ 480,464	\$ 490,021	\$ 530,964	\$ 618,956	\$ 707,590	\$ 592,500	\$ (115,090)	-19%
Other Operations & Control Ac	\$ 372,502	\$ 275,761	\$ 717,174	\$ 296,639	\$ 428,039	\$ 237,906	\$ (190,133)	-80%
Total Expenses	\$ 6,087,668	\$ 6,132,313	\$ 6,586,529	\$ 6,889,520	\$ 8,603,846	\$ 10,357,484	\$ 1,753,638	17%

Costs That Do NOT Apply to Net School Spending

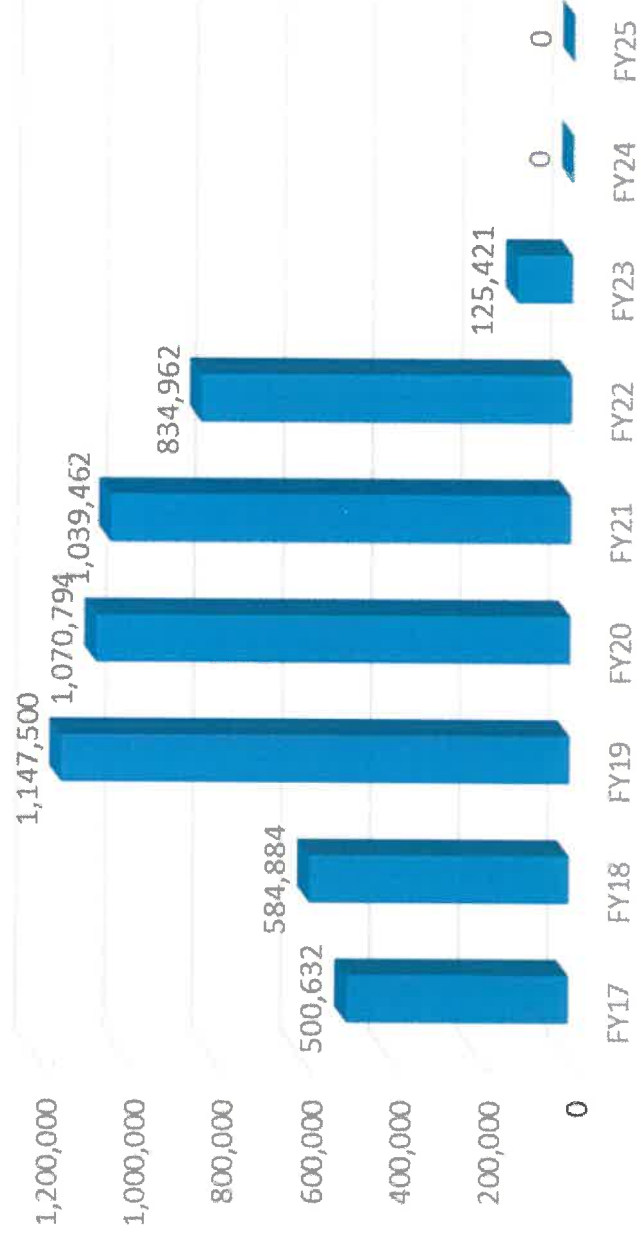
	Budgeted Costs that do not apply to NSS							
	FY20	FY22	FY23	FY24	FY25	Diff.	%Diff.	
Regular Transportation	\$ 729,360	\$ 591,300	\$ 657,000	\$ 711,000	\$ 782,100	\$ 71,100	12%	
McKinney Vento Transportation	\$ 185,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 180,000	\$ 90,000	100%	
Foster Care Transportation		\$ 110,000	\$ 157,000	\$ 110,000	\$ 200,000	\$ 90,000	82%	
SPED Transportation	\$ 688,951	\$ 825,490	\$ 1,029,536	\$ 1,157,169	\$ 1,564,993	\$ 407,824	49%	
Crossing Guard Expense	\$ 600	\$ 600	\$ 500	\$ 500	\$ 500	\$ -	0%	
Crossing Guards	\$ 58,000	\$ 62,000	\$ 65,000	\$ 65,000	\$ 76,388	\$ 11,388	18%	
Bus Monitors	\$ 51,500	\$ -	\$ -	\$ -	\$ -	\$ -		
	\$ 1,713,411	\$ 1,679,390	\$ 1,999,036	\$ 2,133,669	\$ 2,803,981	\$ 670,312		

Revenue Projection

	FY20	FY22	FY23	FY24	FY25	Diff from FY 24
State Funding (CH. 70)	\$ 21,003,460	\$ 21,072,010	\$ 23,307,399	\$ 27,428,246	\$ 29,670,040	\$ 2,241,794
Required Net School Spending (NSS)	\$ 9,085,400	\$ 10,329,492	\$ 10,721,731	\$ 11,262,118	\$ 11,909,305	\$ 647,187
City Funding Over NSS	\$ 1,070,794	\$ 359,872	\$ 495,460	\$ -	\$ -	\$ -
Homeless Emergency \$\$	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000
Total Revenue	\$ 31,159,654	\$ 31,761,374	\$ 34,524,590	\$ 38,690,364	\$ 41,579,345	\$ 2,888,981

NSS Spending History

City Funded Over NSS



THE BOTTOM LINE

Funding Gap as of April 8, 2024:

\$0

Discussion and Vote

CITY OF GARDNER
 FY2025 BUDGET PROPOSAL
 AS OF APRIL 25, 2024

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025		FY2025	
				ACTUALS	ACTUALS AS OF 4/25/24	BUDGET	BUDGET	DEPT BUDGET	MAYOR BUDGET		
872											
873	13960	SCHOOL EXPENSES									
874	13960	50000	SCHOOL EXPENSES	\$ 25,253,101	\$ 29,022,623	\$ 29,185,377	\$ 31,479,345	\$ 31,479,345	\$ 31,479,345	\$ 31,479,345	
875	13960	51207	5550-CROSSING GUARDS	\$ 62,108	\$ 44,096	\$ 65,000	\$ 76,388	\$ 76,388	\$ 76,388	\$ 76,388	
876	13960	52362	3300-FOSTER CARE TRANSP EXP	\$ 151,946	\$ 205,679	\$ 110,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
877	13960	52800	3300-REGULAR TRANSPORTATION	\$ 590,935	\$ 711,000	\$ 711,000	\$ 782,100	\$ 782,100	\$ 711,000	\$ 711,000	
878	13960	52801	3300-MCKINNEY-VENTO TRANSPORT	\$ 111,157	\$ 139,370	\$ 90,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	
879	13960	54150	5550-CROSSING GUARD EXPENSE	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	
880	13960	55804	3300-SPED TRANSPORTATION	\$ 788,924	\$ 892,255	\$ 1,157,169	\$ 1,564,993	\$ 1,564,993	\$ 1,564,993	\$ 1,564,993	
881											
882			TOTAL SCHOOL EXPENSES	\$ 26,958,170	\$ 31,015,024	\$ 31,319,046	\$ 34,283,326	\$ 34,283,326	\$ 34,212,226	\$ 34,212,226	



Part 3-2

**ENTERPRISE &
PROPRIETARY
FUND
DEPARTMENTS**



LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025	
				ACTUALS	BUDGET	ACTUALS AS OF 4/25/24	BUDGET	DEPT BUDGET	MAYOR BUDGET
762	TOTAL	SEWER FUND		\$ 3,207,886	\$ 3,175,775	\$ 3,903,115	\$ 4,011,627	\$ 4,046,559	
763									
764	62450	WATER EXPENSES							
765	62450	51010	DEPT HEAD SALARY & WAGES	\$ 26,755	\$ 21,984	\$ 27,217	\$ 27,762	\$ 28,035	
766	62450	51011	CITY ENGINEER SALARY & WAGES	\$ 22,723	\$ 18,796	\$ 23,207	\$ 23,671	\$ 23,857	
767	62450	51012	CLERK/ASST SAL & WAGES	\$ 59,047	\$ 42,664	\$ 61,941	\$ 63,180	\$ 65,022	
768	62450	51013	PT/CLERK/GIS	\$ 6,039	\$ 7,597	\$ 10,205	\$ 10,409	\$ 10,511	
769	62450	51014	MAINTENANCE CREW SAL&WGS	\$ 296,149	\$ 253,428	\$ 333,259	\$ 424,187	\$ 424,945	
770	62450	51015	DPW CLERK SALARY & WAGES	\$ 13,060	\$ 10,517	\$ 13,046	\$ 13,307	\$ 14,526	
771	62450	51016	ASSISTANT DIR SALARY & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	
772	62450	51019	BUSINESS MANAGER SAL & WAGES	\$ 18,648	\$ 15,401	\$ 20,073	\$ 20,474	\$ 20,638	
773	62450	51020	ENGINEERS SALARY & WAGES	\$ -	\$ -	\$ 14,084	\$ 14,365	\$ 14,506	
774	62450	51030	OVERTIME	\$ 22,845	\$ 51,209	\$ 60,000	\$ 35,000	\$ 35,000	
775	62450	51031	WEEK-END STANDBY	\$ 13,613	\$ 11,310	\$ 20,000	\$ 20,230	\$ 20,000	
776	62450	51090	CLOTH/JUNIFORM ALLOWANCE	\$ 5,130	\$ 4,380	\$ 7,665	\$ 5,940	\$ 6,915	
777	62450	51102	WORKING OUT OF GRADE	\$ -	\$ 1,815	\$ 2,000	\$ 2,000	\$ 2,000	
778	62450	51105	SICK LEAVE INCENTIVE	\$ -	\$ 463	\$ 2,500	\$ 2,500	\$ 2,500	
779	62450	51551	TERMINATION LEAVE	\$ -	\$ 1,349	\$ -	\$ -	\$ -	
780	62450	52030	REPAIRS & MAINTENANCE	\$ 23,451	\$ 35,733	\$ 25,000	\$ 25,000	\$ 25,000	
781	62450	52031	REPAIRS TO MAINS	\$ 192,304	\$ 158,661	\$ 200,000	\$ 125,000	\$ 125,000	
782	62450	52039	REPAIRS TO TRANS MANS	\$ -	\$ -	\$ 390,000	\$ -	\$ -	
783	62450	52040	INFORMATION TECHNOLOGY	\$ 3,600	\$ 1,981	\$ 5,000	\$ 5,000	\$ 5,000	
784	62450	52050	NEW EQUIPMENT	\$ 40,270	\$ 16,680	\$ 50,000	\$ 50,000	\$ 50,000	
785	62450	52110	ENERGY & UTILITIES	\$ 192,829	\$ 78,257	\$ 338,745	\$ 349,000	\$ 349,000	
786	62450	52150	COMMUNICATIONS	\$ 828	\$ 900	\$ 5,000	\$ 5,000	\$ 5,000	
787	62450	52151	TELECOMMUNICATIONS	\$ 2,595	\$ 1,755	\$ 7,500	\$ 7,500	\$ 7,500	
788	62450	52170	PROFESSIONAL DEV & TRAVEL	\$ 6,693	\$ 4,056	\$ 8,000	\$ 8,000	\$ 8,000	
789	62450	52190	PROFESSIONAL SERVICES	\$ 431	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	
790	62450	52192	WPAT ADMINISTRATIVE FEES	\$ 7,486	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	
791	62450	52194	DAM INSPECTIONS	\$ -	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000	
792	62450	52230	OFFICE SUPPLIES	\$ 6,520	\$ 12,372	\$ 20,000	\$ 20,000	\$ 20,000	
793	62450	52231	CHEMICALS/LAB SUPPLIES	\$ 114,740	\$ 118,178	\$ 118,178	\$ 121,800	\$ 121,800	
794	62450	52240	VEHICLE SUPPLIES	\$ 23,711	\$ 12,232	\$ 20,000	\$ 20,000	\$ 20,000	
795	62450	52359	CONTRACT OPERATIONS	\$ 724,537	\$ 730,072	\$ 883,370	\$ 910,000	\$ 910,000	
796	62450	55030	WATER SYSTEM SOFTWARE MODEL	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	
797	62450	55163	FACILITY MAINTENANCE	\$ 10,854	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	
798	62450	56902	TAXES OTHER TOWNS	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	
799	62450	57601	PRINCIPAL - OUTSIDE DEBT	\$ 589,923	\$ 465,000	\$ 465,000	\$ 440,000	\$ 440,000	
800	62450	57611	INTEREST - OUTSIDE DEBT	\$ 296,959	\$ 412,345	\$ 442,053	\$ 396,000	\$ 396,000	

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025			
				ACTUALS AS OF 4/25/24		BUDGET		DEPT BUDGET		MAYOR BUDGET	
				ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
801		59996	TRANSFER TO GENERAL FUND	\$ 350,000	\$ 380,000	\$ 380,000	\$ 380,000	\$ 380,000	\$ 390,000		
802											
803	TOTAL	WATER FUND		\$ 3,071,739	\$ 2,887,457	\$ 4,126,692	\$ 3,697,625	\$ 3,713,055			
804											
805	63640	GOLF COURSE EXPENSES									
806	63640	51010	DEPT HEAD SALARY & WAGES	\$ 81,751	\$ 67,493	\$ 83,450	\$ 83,450	\$ 85,789			
807	63640	51011	GOLF PRO SALARY & WAGES	\$ 48,344	\$ 36,193	\$ 52,842	\$ 52,842	\$ 52,842			
808	63640	51012	CLERK/ASST SAL & WAGES	\$ 15,386	\$ 17,094	\$ 18,615	\$ 18,615	\$ 22,869			
809	63640	51013	LABORERS SALARY & WAGES	\$ 207,498	\$ 177,987	\$ 228,601	\$ 228,601	\$ 248,111			
810	63640	51018	PRO SHOP STAFF SALARY & WAGES	\$ 32,477	\$ 14,009	\$ 30,000	\$ 30,000	\$ 35,000			
811	63640	51030	OVERTIME	\$ 6,748	\$ 3,966	\$ 10,396	\$ 10,000	\$ 10,000			
812	63640	51090	CLOTH/UNIFORM ALLOWANCE	\$ 2,650	\$ 2,950	\$ 2,950	\$ 1,950	\$ 2,950			
813	63640	51460	LONGEVITY	\$ 2,040	\$ -	\$ 1,950	\$ 1,950	\$ 2,070			
814	63640	51551	TERMINATION LEAVE	\$ 2,620	\$ 3,693	\$ -	\$ -	\$ -			
815	63640	52030	REPAIRS & MAINTENANCE	\$ 4,708	\$ 18,916	\$ 38,000	\$ 45,000	\$ 45,000			
816	63640	52031	GOLF CART RENT & MAINTENANCE	\$ 60,991	\$ 37,852	\$ 65,000	\$ 92,000	\$ 92,000			
817	63640	52050	EQUIPMENT	\$ 6,477	\$ -	\$ 6,000	\$ 6,000	\$ 6,000			
818	63640	52110	ENERGY & UTILITIES	\$ 34,244	\$ 17,397	\$ 27,000	\$ 27,000	\$ 27,000			
819	63640	52151	TELECOMMUNICATIONS	\$ 7,232	\$ 6,471	\$ 7,000	\$ 7,000	\$ 7,000			
820	63640	52170	PROFESSIONAL DEV & TRAVEL	\$ 2,402	\$ 1,042	\$ 2,000	\$ 2,000	\$ 2,000			
821	63640	52190	PROFESSIONAL SERVICES	\$ 35,424	\$ 17,615	\$ 43,200	\$ 40,000	\$ 40,000			
822	63640	52230	OFFICE SUPPLIES	\$ 1,859	\$ 1,207	\$ -	\$ -	\$ -			
823	63640	52231	GOLF COURSE SUPPLIES	\$ 125,946	\$ 104,719	\$ 84,000	\$ 104,000	\$ 104,000			
824	63640	52240	VEHICLE SUPPLIES	\$ 26,947	\$ 8,204	\$ 35,000	\$ 35,000	\$ 35,000			
825	63640	57303	WATER	\$ 14,930	\$ -	\$ 10,000	\$ 10,000	\$ 10,000			
826	63999	59996	TRANSFER TO GENERAL FUND	\$ 205,000	\$ 230,000	\$ 230,000	\$ 240,000	\$ 240,000			
827											
828	TOTAL	GOLF COURSE FUND		\$ 925,674	\$ 766,807	\$ 976,004	\$ 1,035,408	\$ 1,067,630			
829											
830	64433	LANDFILL CLOSURE EXPENSES									
831	64433	52030	FINAL COVER MAINTENANCE	\$ -	\$ 17,125	\$ 10,000	\$ 60,000	\$ 9,700			
832	64433	52031	REPAIRS TO PUMPS	\$ 19,721	\$ 14,767	\$ 12,600	\$ 13,000	\$ 12,222			
833	64433	52110	ENERGY & UTILITIES	\$ 6,237	\$ 3,984	\$ 12,000	\$ 12,000	\$ 11,640			
834	64433	52151	TELECOMMUNICATIONS	\$ 2,425	\$ 1,819	\$ 3,000	\$ 3,000	\$ 2,910			
835	64433	52190	PROFESSIONAL SERVICES	\$ 14,313	\$ 17,061	\$ 19,000	\$ 24,000	\$ 18,430			
836	64433	52270	AIR POLLUTION CONTROL MAINTENA	\$ 21,000	\$ 20,200	\$ 25,500	\$ 26,775	\$ 24,735			
837	64433	52271	GROUNDWATER MONITORING	\$ 9,091	\$ 13,800	\$ 14,175	\$ 15,000	\$ 14,050			
838											
839	TOTAL	LANDFILL CLOSURE FUND		\$ 72,786	\$ 88,755	\$ 96,275	\$ 153,775	\$ 93,687			

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025		FY2025	
				ACTUALS	BUDGET	ACTUALS AS OF 4/25/24	BUDGET	DEPT BUDGET	MAYOR BUDGET		
840											
841	65430	SOLID WASTE EXPENSES									
842	65430	51010	DEPT HEAD SALARY & WAGES	\$ 20,231	\$ 14,965	\$ 20,231	\$ 21,381	\$ 22,451	\$ 21,981		
843	65430	51011	TRANSFER STATN SUPER SALARY	\$ 49,235	\$ 40,654	\$ 49,235	\$ 50,259	\$ 52,771	\$ 51,675		
844	65430	51012	ASST/STAFF SAL & WAGES	\$ 13,370	\$ 11,848	\$ 13,370	\$ 14,541	\$ 15,268	\$ 14,949		
845	65430	51013	ACCOUNT CLERK SALARY & WAGES	\$ 29,070	\$ 33,971	\$ 29,070	\$ 43,395	\$ 45,565	\$ 47,196		
846	65430	51018	TRANSFER STATN MONITOR SAL	\$ 17,900	\$ 17,102	\$ 17,900	\$ 21,140	\$ 22,197	\$ 21,738		
847	65430	51030	OVERTIME	\$ -	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 1,000		
848	65430	51090	CLOTH/UNIFORM ALLOWANCE	\$ 1,050	\$ 850	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050		
849	65430	51460	LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
850	65430	51551	TERMINATION LEAVE	\$ 600	\$ -	\$ 600	\$ -	\$ -	\$ -		
851	65430	52030	REPAIRS & MAINTENANCE	\$ 1,012	\$ 15,766	\$ 1,012	\$ 20,000	\$ 65,000	\$ 19,400		
852	65430	52050	MINOR EQUIPMENT	\$ 30	\$ 387	\$ 30	\$ 1,000	\$ 1,000	\$ 970		
853	65430	52110	ENERGY & UTILITIES	\$ 2,839	\$ 2,713	\$ 2,839	\$ 6,000	\$ 6,000	\$ 5,820		
854	65430	52150	COMMUNICATIONS	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ 291		
855	65430	52170	PROFESSIONAL DEV & TRAVEL	\$ 803	\$ 68	\$ 803	\$ 1,000	\$ 1,000	\$ 970		
856	65430	52190	PROFESSIONAL SERVICES	\$ 12,309	\$ 7,623	\$ 12,309	\$ 15,000	\$ 17,000	\$ 14,550		
857	65430	52230	OFFICE SUPPLIES	\$ 2,993	\$ 1,823	\$ 2,993	\$ 2,000	\$ 2,000	\$ 1,940		
858	65430	52232	TRASH BAGS	\$ 7,899	\$ 2,194	\$ 7,899	\$ 15,000	\$ 15,000	\$ 14,550		
859	65430	52240	VEHICLE SUPPLIES	\$ 2,106	\$ -	\$ 2,106	\$ 6,500	\$ 6,500	\$ 6,305		
860	65430	52361	TRASH DISPOSAL	\$ 848,407	\$ 933,754	\$ 848,407	\$ 990,000	\$ 1,019,700	\$ 960,300		
861	65430	52362	RECYCLING PROCESSING EXP	\$ 17,232	\$ 28,590	\$ 17,232	\$ 33,000	\$ 35,000	\$ 32,010		
862	65430	55126	CURBSIDE RECYCLING	\$ 118,966	\$ 100,000	\$ 118,966	\$ 138,000	\$ 142,140	\$ 133,960		
863	65430	55361	CURBSIDE RUBBISH COLLECT	\$ 366,845	\$ 400,000	\$ 366,845	\$ 420,200	\$ 432,806	\$ 407,594		
864	65430	55363	CURBSIDE YARD WASTE COLLECTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
865	65430	55365	HOUSEHOLD HAZARDOUS WASTE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
866	65999	59996	TRANSFER TO GENERAL FUND	\$ 120,000	\$ 125,000	\$ 120,000	\$ 125,000	\$ 125,000	\$ 140,000		
867	65999	59998	TRANSFER TO ENT FUNDS	\$ 82,500	\$ -	\$ 82,500	\$ -	\$ -	\$ -		
868											
869				\$ 1,715,394	\$ 1,737,308	\$ 1,715,394	\$ 1,925,766	\$ 2,029,748	\$ 1,898,148		
870											
871			ENTERPRISE ACCOUNT TOTALS	\$ 8,993,479	\$ 8,656,102	\$ 8,993,479	\$ 11,027,853	\$ 10,928,183	\$ 10,819,080		

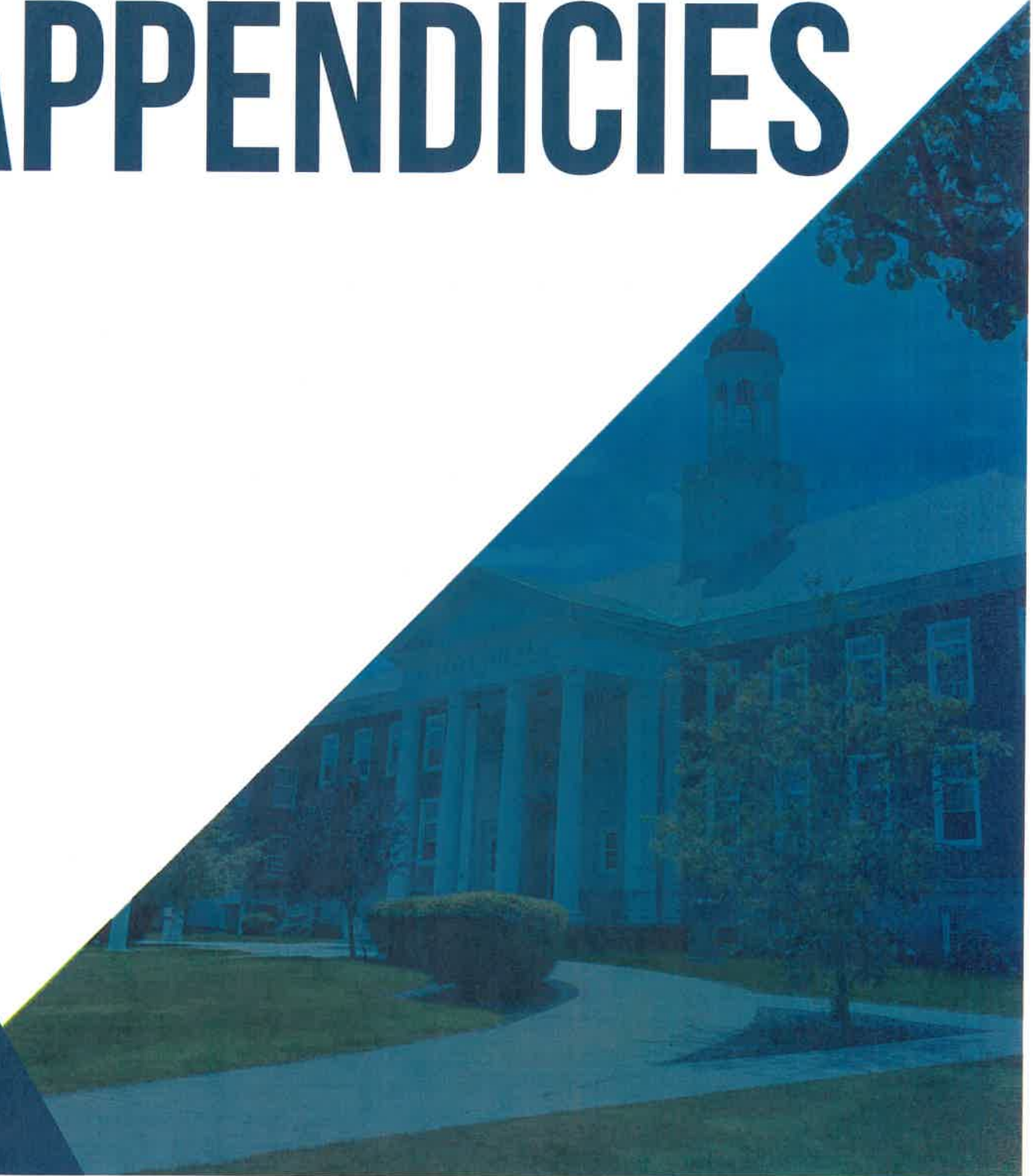
CITY OF GARDNER
 FY2025 BUDGET PROPOSAL
 AS OF APRIL 25, 2024

LINE #	ORG	OBJ	DESCRIPTION	FY2023		FY2024		FY2025		FY2025	
				ACTUALS	ACTUALS AS OF 4/25/24	BUDGET	BUDGET	DEPT BUDGET	MAYOR BUDGET		
722											
			SEWER EXPENSES								
723	61440										
724	61440	51010	DEPT HEAD SALARY & WAGES	\$ 26,755	\$ 21,984	\$ 27,271	\$ 27,271	\$ 27,817	\$ 27,817	\$ 28,035	
725	61440	51011	CITY ENGINEER SALARY & WAGES	\$ 22,723	\$ 18,796	\$ 23,207	\$ 23,207	\$ 23,671	\$ 23,671	\$ 23,857	
726	61440	51012	CLERK/ASST SAL & WAGES	\$ 58,563	\$ 50,030	\$ 59,079	\$ 59,079	\$ 60,260	\$ 60,260	\$ 65,022	
727	61440	51013	PT/CLERK/GIS	\$ 44,387	\$ 29,892	\$ 49,219	\$ 49,219	\$ 50,204	\$ 50,204	\$ 50,304	
728	61440	51014	MAINTENANCE CREW-SAL&WGS	\$ 298,262	\$ 251,600	\$ 359,165	\$ 359,165	\$ 424,187	\$ 424,187	\$ 427,945	
729	61440	51015	DPW CLERK SALARY & WAGES	\$ 12,815	\$ 10,762	\$ 12,996	\$ 12,996	\$ 13,256	\$ 13,256	\$ 14,839	
730	61440	51016	ASSISTANT DIR SALARY & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
731	61440	51019	BUSINESS MANAGER SAL & WAGES	\$ 18,647	\$ 15,401	\$ 20,073	\$ 20,073	\$ 20,474	\$ 20,474	\$ 20,638	
732	61440	51020	ENGINEERS SALARY & WAGES	\$ -	\$ -	\$ 14,084	\$ 14,084	\$ 14,365	\$ 14,365	\$ 14,506	
733	61440	51030	OVERTIME	\$ 14,308	\$ 2,219	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	
734	61440	51031	WEEK-END STANDBY	\$ 13,570	\$ 11,310	\$ 20,000	\$ 20,000	\$ 20,230	\$ 20,230	\$ 20,000	
735	61440	51090	CLOTH/UNIFORM ALLOWANCE	\$ 5,130	\$ 4,380	\$ 7,230	\$ 7,230	\$ 7,230	\$ 7,230	\$ 6,480	
736	61440	51102	WORKING OUT OF GRADE	\$ -	\$ 144	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
737	61440	51105	SICK LEAVE INCENTIVE	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
738	61440	51551	TERMINATION LEAVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
739	61440	52030	REPAIRS & MAINTENANCE	\$ 9,091	\$ 17,969	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	
740	61440	52031	REPAIRS TO MAINS	\$ 194,406	\$ 10,019	\$ 100,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	
741	61440	52040	INFORMATION TECHNOLOGY	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
742	61440	52050	NEW EQUIPMENT	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
743	61440	52110	ENERGY & UTILITIES	\$ 152,124	\$ 155,062	\$ 229,473	\$ 229,473	\$ 236,400	\$ 236,400	\$ 236,400	
744	61440	52150	COMMUNICATIONS	\$ 758	\$ 400	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	
745	61440	52151	TELECOMMUNICATIONS	\$ 2,595	\$ 2,520	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
746	61440	52170	PROFESSIONAL DEV & TRAVEL	\$ 172	\$ 1,900	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
747	61440	52190	PROFESSIONAL SERVICES	\$ 11,339	\$ 1,200	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	
748	61440	52192	WPAT ADMINISTRATIVE FEES	\$ -	\$ 1,702	\$ -	\$ -	\$ -	\$ -	\$ -	
749	61440	52230	OFFICE SUPPLIES	\$ 15,562	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
750	61440	52231	CHEMICALS/LAB SUPPLIES	\$ 224,010	\$ 333,400	\$ 370,729	\$ 370,729	\$ 237,700	\$ 237,700	\$ 237,700	
751	61440	52240	VEHICLE SUPPLIES	\$ 22,816	\$ 12,232	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
752	61440	52360	AWWTP CONTRACT OPERATIONS	\$ 724,673	\$ 732,171	\$ 883,370	\$ 883,370	\$ 910,000	\$ 910,000	\$ 910,000	
753	61440	55030	SEWER SYSTEM MODEL SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
754	61440	55035	NPDES REPORT/WWTF STUDY	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	
755	61440	55163	FACILITY MAINTENANCE	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 95,000	\$ 95,000	\$ 95,000	
756	61440	56902	TAXES OTHER TOWNS	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	

FY2025 Budget Book

Part 4:

APPENDICIES



Appendix A

City Administrative Financial Policies, As
Amended March 2024



City of Gardner - Executive Office

Administration Budget and Financial Management Policies

25th Administration of the City of Gardner

As amended March 2024

Introduction

The City of Gardner has an important responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan and provide for the adequate funding of services desired by the public and as required by laws, rules, or regulations, including the provision and maintenance of public facilities and improvements. The following financial principles set forth the broad framework for overall fiscal planning and management of the City of Gardner's resources. In addition, these principles address both current activities and long-term planning. The budget and financial goals and policies set forth by the Administration in this document are intended to establish guidelines for the continued financial strength and stability of the City of Gardner.

Goals

- To provide full value to the residents and business owners of Gardner for each tax dollar by delivering quality services efficiently and on a cost-effective basis.
- To preserve our quality of life by providing and maintaining adequate financial resources necessary to sustain a sufficient level of municipal services, and to respond to changes in the economy, the priorities of governmental and non-governmental organizations, and other changes that may affect our financial well-being.
- To achieve and maintain a top level, AAA, credit rating
- To guide City decision makers on management and policy decisions which have significant fiscal importance
- To set forth operating principles that minimizes the cost of government and financial risk.
- To employ balanced and fair revenue policies that provides adequate funding for desired programs.
- To maintain appropriate financial capacity for present and future needs.
- To promote sound financial management by providing accurate and timely information on the City's financial condition
- To ensure the legal use of financial resources through an effective system of internal controls.

Policies

To achieve the goals mentioned in this document, the Administration has adopted the following policies. These policies were created with the full understanding that the City Council retains the full right to approve appropriations and the incurrence of debt, as required by law, and within statutory limits, such as those set forth by Proposition 2 ½.

Operating Budget

Sound financial practice and the desire to maintain a strong credit rating dictate that our budgets be balanced, constantly monitored, and responsive to changes in service demands. With these concepts in mind, the City of Gardner has adopted the following budget policy statements.

- The Mayor shall annually prepare a balanced budget and comprehensive Budget Message as required by state law and city charter. The Budget Message shall include a detailed examination of trends in tax levy “new growth” revenues, local receipts, state aid, and available funds.
- The annual operating budgets will be appropriated on a balanced basis, where operating revenues (estimated revenues) are used to fund operating expenditures/expenses (appropriations)
 - Operating revenues include property taxes, motor vehicle excises, charges for services, interest earnings, license and permit fees, fines and forfeitures, regularly recurring governmental aid, and transfers in from other funds established for operating purposes.
 - Operating expenditures/expenses include salaries and wages, employee benefits, equipment and improvements, depreciation (property funds only), materials, supplies, and contractual costs. These expenditures shall be broken down by city department in the annual budget document presented to the City Council by the Administration.
- The Administration will avoid budgetary procedures that balance current expenditures at the expense of meeting future expenses, such as postponing expenditures or accruing future years’ revenues.
- Nothing in this policy shall prohibit the use of operating revenues for capital expenditures/expenses
- The Administration will avoid relying on Free Cash to fund on-going operating expenses.
- To the extent possible, one-time revenues that are not required by law or agreement to be expended for a particular purpose will only be used for capital purposes, augmenting of City reserves, or emergency expenditures/expenses
- The operating budget will not be subsidized by the Stabilization Fund.

Revenues

Revenues determine the capacity of the City of Gardner to provide services. To ensure that revenues for the City are balanced and capable of supporting desired levels of services, the Administration has adopted the following policies:

- Revenue forecasts for local receipts and state aid shall be conservative, using generally accepted forecasting techniques and appropriate data. Revenue deficits will be avoided at all costs. To avoid any potential deficits, estimates for local receipts will generally not exceed 100% of the prior year’s actual collections.
- Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that we are maximizing our revenue potential.
- The Administration shall strive to be informed and aware of all grants and other aide that may be available to us. All potential grants and other aid shall be carefully examined for matching requirements (both dollar and level-of-effort) and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.
- Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues shall be used as legally prescribed or otherwise set forth by policy.

- One-time revenues will be used for capital improvements, additions to reserves, or as legally restricted to a specific purpose.
- The City will carefully and routinely monitor all amounts due the City. An aggressive policy of collection will be followed for all receivables, including property taxes.
- Enterprise fund user charges and fees will be set to recover all direct and associated costs within the activities of these funds as well as any indirect costs associated with these accounts.

Reserves:

A municipality's fiscal policies should include a plan for maintaining reserves. Operating reserves are a prudent fiscal management tool and an important credit factor in the analysis for financial flexibility. The City of Gardner will maintain a level of reserves that protect the City from emergency conditions that require financial flexibility and contribute to the high credit rating that the City currently holds from Standard & Poor's and Moody's Investment Services. To provide for adequate levels of reserves to protect the City's financial condition over the long-term, the Administration has adopted the following financial reserves policy:

Stabilization Account:

- The City of Gardner shall maintain a Stabilization Fund to provide the reserves that are required to protect the financial condition of the City.
- The City will work toward the goal of maintaining in the Stabilization Fund an amount equal to five percent (5%) of the total projected general fund operating revenues for the previous fiscal year.
- Withdrawals from the Stabilization Fund will only be used for sudden and unexpected events, in extreme circumstances. Withdrawals from the Stabilization Fund will only be made in accordance with Massachusetts General Laws, City Ordinances and the City Charter.

Free Cash:

Whereas the amount of Free Cash certified every year may differ depending on revenue and expense trends that take place throughout the fiscal year, the Administration will avoid using Free Cash to fund portions of the operating budget. In doing so, the Administration seeks to use Free Cash for liability coverage, capital costs, and other one-time expenses that may arise during the remainder of the fiscal year. All this is done with the understanding that the City Council has appropriating authority under Massachusetts General Laws, City Ordinances, and the City Charter.

- The first request for appropriation of free cash on behalf of the Administration to the City Council shall be fifteen percent (15%) of the total amount certified that year into the City Stabilization Account until 2026 or until funding the Salt Shed capital project is reimbursed with interest to the Account. Then reverting back to the original five percent (5%) installments.
- One percent (1%) of the certified amount of free cash requested on behalf of the Administration from the City Council shall be appropriated into the Other Post-Employment Benefit Trust Fund annually.
- After the previous two appropriations have been approved, the Administration will request that ten percent (10%) of the total certified amount be appropriated for Road Resurfacing and Repair annually.
- In the event that the City Council votes to establish any special stabilization accounts, the Mayor shall submit a request that an amount equivalent to one percent (1%) of certified free cash be appropriated into each special stabilization account.
- After the aforementioned appropriations have been approved by the City Council, the Mayor shall use the remaining available Free Cash to fund capital costs that the City may undertake or extraordinary budgetary costs that become foreseeable by the end of the fiscal year.

Appendix B

2024 Capital Improvement Plan



ENGINEERING DEPARTMENT
CITY OF GARDNER
50 Manca Drive, Gardner MA 01440

Robert E. Oliva, City Engineer
Telephone (978) 630-8195
roliva@gardner-ma.gov

April 2, 2024

Mayor, City of Gardner
City Hall - 95 Pleasant Street
Gardner, MA 01440

Dear Mayor Nicholson,

On behalf of the Capital Improvement Committee, please accept this report for the Fiscal Year, 2025. We have met and deliberated according to the requirements of Ordinance Number 1434, Chapter 34 of the Code of the City of Gardner, have analyzed capital improvement requests and highlighted a list of 30 projects/items. Our recommendations are included herein.

The Committee has also updated the 5-year Capital Improvement Plan, including requests from the various department heads of the City government. The Committee appreciates this opportunity to serve the City of Gardner and is available to answer any questions and discuss the recommendations presented herein at your convenience.

Sincerely,

Robert E. Oliva
City Engineer

Cc: Titi Siriphan - City Clerk

FY2025 Report of the Capital Improvement Committee

The Capital Improvement Committee has met as specified by Ordinance No. 1434, Chapter 34 of the Code of the City of Gardner. This document is the report and recommendations of the Committee for Fiscal Year 2025.

Capital projects are defined as expenditures over \$25,000 and with a useful life greater than five years. Smaller projects normally funded by a department's annual budget could be combined to reach the \$25,000 threshold, but only if the combination is justified for reasons other than convenience.

Capital project and equipment requests received from City Departments were reviewed to ensure they met the definition and were then prioritized to develop a recommended list. A total of more than **\$77 million** (excluding Enterprise account requests) in projects was submitted for FY2025. Table I is a list of FY2025 submitted projects.

The Committee discussed the fiscal constraints the City is currently under and considered how capital projects could be funded. Based on these discussions, the Committee makes the following recommendations:

- 1. The goal of spending for capital improvements/debt service should remain 5% of the general fund budget.**

Using the general fund budget for FY2025 which is approximately **\$78 million**, a 5% goal would be **\$3.9 million**. This amount is typically used for both capital expenditures and bond repayment. Due to our emphasis on capital improvements, the rate of capital spending has increased over the last several years; however, the City must strive to keep up with the deterioration or depreciation of its capital assets and therefore should continue emphasis on repairs and extraordinary maintenance to keep older assets in working order. The goal is to eliminate crisis spending on emergency repairs. The Committee wishes to acknowledge the improvement in this regard and encourages the City to continue this good stewardship.

2. The highest priority projects for FY2025:

Department	Description	Cost
Building	Traffic Signal -Elm/Pearson	\$250,000
Building	Waterford Street School Roof Replace	\$3,500,000
City Hall	City Hall 1st & 2nd floor bathrooms and plumbing	\$160,000
Comm. Dev. & Planning	Selective Demolition	\$600,000
Comm. Dev. & Planning	Nature Trail / Bike Path	\$700,000
Comm. Dev. & Planning	MVP Implementation	\$1,000,000
Comm. Dev. & Planning	Safe Routes to School Appraisals/Takings	\$100,000
Engineering	TIP List Roadway Design	\$400,000
Engineering	MS4 Municipal Property BMP Retrofit	\$175,000
Engineering	Rt. 140 Bridge Design Grant Match	\$75,000
Fire	Fire Department Replace Roof Headquarters	\$500,000
Fire	Portable Radios	\$325,000
Fire	Public Safety Communications Equipment Building Reservoir Hill	\$75,000
Health	Transfer Station Plumbing/Septic/Water/Electric	\$270,000
Human Resources	Outdoor Pool Building Improvements	\$90,000
Information Tech	Network Switches	\$80,000
Public Works	Crystal Lake Cemetery - Build Cremation Vaults	\$250,000
Public Works	Sign Shop	\$150,000
Public Works	Elm Street TIP	\$1,000,000
Public Works	Drainage Improvements	\$500,000
Public Works	New Salt Shed	\$625,000
Police	Building Stucco Maintenance/Paint	\$150,000
Sewer	Wastewater Treatment Plant Upgrade	\$5,000,000
Water	CLWTF PLC Replacement	\$250,000
Water	CLWTF Roof	\$150,000
Water	Transmission Line Grant Match	\$250,000
School	High School Replace toilet partitions	\$50,000
School	High School Upgrade Standby Generator	\$250,000
School	C Wing Locker Rooms Renovations	\$750,000
School	Middle School Replace Metal Pitched Roof, Gutters, and Downspouts	\$1,000,000

The above list as presented herein may be used as a menu to select capital improvements for implementation using a multi-year capital improvement bond or by adding selected capital items to a multipurpose bond. It may also be advisable to set up a specific capital fund so that unspent allocated money for a designated capital purchase be returned to the protected fund for the next capital expenditure on the list or for an unscheduled capital emergency.

Ultimately the decision of which capital items will be funded lies with the Mayor and City Council. Additionally, each department must present its requests to a City Council subcommittee whose responsibilities include confirming or modifying each capital request. Therefore, it follows that the Capital Improvement Committee is presenting these items and the suggested method of paying for them as a recommendation for further study and action by the Mayor and others.

3. Decisions on funding capital projects for FY2025 must consider the impact they have on future year priorities.

Table I also includes the capital project requests for FY2025 to FY2029. As FY2025 projects are delayed due to a lack of funding, the delay will affect what projects can be funded in future years. In some cases, the FY2025 projects that have been rolled over will take precedence; in other cases, the future year projects may have to be addressed in that year as emergency expenditures. It should be noted that the list for FY2025 contains far less backlogged projects which have been pushed ahead from previous years. As this backlog is decreased, and bonding capital expenditures is less necessary, more funds may be freed up to be used through the annual budget to deal with capital expenses.

4. The City must adequately fund routine repair and maintenance accounts to assure that capital investments productively live out their lives.

Capital spending is wasted money if funds are not available to adequately maintain the new assets. In committing to a capital improvement program, the City must remain committed to budget money for asset maintenance.

5. The City must continue to adequately fund recurring capital needs, i.e. vehicle and police cruiser replacement and technology upgrades and replacement.

The Committee has noted that items considered routine maintenance and items too small to be considered capital projects are now being included in the annual budget process. Examples of these items include police cruisers, automobiles, pickup trucks, and computer hardware. The City should continue to use the annual budget to provide funds to cover the replacement or upgrade of a portion of these items each year.

Adopting or adapting these recommendations will help the City continue making progress in providing stability to the funding and maintenance of capital assets. The Committee does realize that this process does not take place in a vacuum. The City is still facing tight economic times and must address the ongoing challenge of balancing the general fund budget. The Committee hopes its recommendations will provide useful information to be used as part of the meaningful discussions.

Capital Improvement Planning Committee

As defined by Chapter 34-1 of The City of Gardner Code

Councillor at Large – **George C. Tyros**

City Engineer – **Robert Oliva**

Director of Community Development – **Trevor Beauregard**

City Treasurer – **Jennifer Dymek**

Director of Public Works – **Dane Arnold**

City Purchasing Agent – **Joshua Cormier**

City Auditor – **John Richard**

School Department Business Manager – **Mark Hawke**

The members of the Committee would like to honor the memory of Councillor Ronald Cormier who served many years on the City Council and the Capital Improvement Committee. Councillor Cormier's hard work and dedication to the City of Gardner enriched our lives and our community.

TABLE 1

Report contains submissions from City Departments. Since the Capital Improvement Committee has not yet performed ratings on items, this report does not indicate whether the items fall under the definition of a capital improvement. During the ratings process, it may be determined that items do not qualify as capital purchases, but will be considered as recommendations by the Committee under the normal budget procedure.

Department	Description	Cost	Fiscal Year				
			FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Airport							
Airport	Admin/Snow Removal Building	\$ 75,000	\$ 8,750	\$ 66,250			
	Dept. Total	\$ 75,000	\$ 8,750	\$ 66,250	\$ -	\$ -	\$ -
Building							
Building	Traffic Signal -Elm/Pearson	\$ 250,000	\$ 250,000				
Building	Waterford Community Center Reno	\$ 850,000	\$ 850,000				
Building	Waterford Street School Roof Replace	\$ 3,500,000	\$ 3,500,000				
Building	Helen Mae Sauter Replace Roof	\$ 500,000	\$ 500,000				
Building	Helen Mae Sauter Interior Reno/Heat/Plumb/Gas	\$ 1,000,000	\$ 1,000,000				
	Dept. Total	\$ 6,100,000	\$ 6,100,000	\$ -	\$ -	\$ -	\$ -
City Hall							
City Hall	1st floor bathrooms and plumbing	\$ 80,000	\$ 80,000				
City Hall	2nd floor bathrooms and plumbing	\$ 80,000		\$ 80,000			
City Hall	Perry Hall Windows/Bathrooms/Reno	\$ 250,000	\$ 250,000				
City Hall	City Hall/Annex Columns Entry Stairs/Cupola/Perry Roof Leaks	\$ 175,000	\$ 175,000				
City Hall	City Hall electrical service upgrade	\$ 250,000					
	Dept. Total	\$ 835,000	\$ 505,000	\$ 80,000	\$ -	\$ -	\$ -
Community Dev & Planning							
Community Dev & Planning	Indoor Pool Demolition	\$ 400,000	\$ 400,000				
Community Dev & Planning	Outdoor Pool Expansion/Pavillion/Facilities	\$ 6,100,000	\$ 400,000	\$ 300,000	\$ 5,400,000		
Community Dev & Planning	Selective Demolition	\$ 1,600,000	\$ 600,000	\$ 600,000	\$ 400,000		
Community Dev & Planning	DURP Rear Main Ph 2	\$ 6,500,000	\$ 4,500,000	\$ 2,000,000			
Community Dev & Planning	MSCURP Acquisition/Infrastructure/Demo	\$ 1,600,000	\$ 750,000	\$ 450,000	\$ 400,000		
Community Dev & Planning	Downtown Infrastructure Improvements	\$ 900,000	\$ 400,000	\$ 500,000			
Community Dev & Planning	Nature Trail / Bike Path	\$ 5,200,000	\$ 700,000	\$ 2,500,000	\$ 2,000,000		
Community Dev & Planning	Route 140 Business Park Planning/Acquisition	\$ 1,200,000	\$ 1,200,000				
Community Dev & Planning	MVP Implementation	\$ 3,000,000	\$ 1,000,000	\$ 1,000,000	\$ 500,000	\$ 500,000	
Community Dev & Planning	Safe Routes to School Appraisals/Takings	\$ 100,000	\$ 100,000				
	Dept. Total	\$ 26,600,000	\$ 10,050,000	\$ 7,350,000	\$ 8,700,000	\$ 500,000	\$ -
Council on Aging							
Council on Aging	Kitchen Upgrades	\$ 50,000	\$ 50,000				
Council on Aging	ADA Accessibility Upgrades	\$ 125,000	\$ 125,000				
	Dept. Total	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ -	\$ -
Engineering							
Engineering	Dam Repairs	\$ 1,500,000	\$ 1,500,000				
Engineering	TIP List Roadway Design	\$ 2,650,000	\$ 400,000	\$ 250,000	\$ 800,000	\$ 1,200,000	
Engineering	MS4 Municipal Property BMP Retrofit	\$ 975,000	\$ 175,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Engineering	Rt. 140 Bridge Design Grant Match	\$ 75,000	\$ 75,000				
	Dept. Total	\$ 5,200,000	\$ 2,150,000	\$ 450,000	\$ 1,000,000	\$ 1,400,000	\$ 200,000

TABLE 1

Department	Description	Cost	Fiscal Year				
			FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Fire							
Fire	Replace Roof Headquarters	\$ 500,000	\$ 500,000				
Fire	Building Addition Headquarters	\$ 5,000,000		\$ 5,000,000			
Fire	Portable Radios	\$ 325,000	\$ 325,000				
Fire	Public Safety Communications Equipment Building Reservoir Hill	\$ 75,000	\$ 75,000				
Fire	Stand Alone 3 Bay Garage Headquarters	\$ 300,000		\$ 300,000			
Fire	Replace Truck 5	\$ 75,000			\$ 75,000		
Fire	Replace Car 6	\$ 75,000			\$ 75,000		
Fire	Replace Rescue 3	\$ 500,000				\$ 500,000	
Fire	Replace Engine 1	\$ 900,000					\$ 900,000
	Dept. Total	\$ 7,750,000	\$ 900,000	\$ 5,300,000	\$ 150,000	\$ 500,000	\$ 900,000
Golf							
Golf	Replace Equipment	\$ 200,000	\$ 200,000				
	Dept. Total	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Health							
Health	Plumbing/Septic/Water @ Transfer Station	\$ 90,000	\$ 30,000	\$ 30,000	\$ 30,000		
Health	Electric @ Transfer Station in Shed	\$ 90,000	\$ 30,000	\$ 30,000	\$ 30,000		
Health	Drainage Improvements at Transfer	\$ 90,000	\$ 30,000	\$ 30,000	\$ 30,000		
Health	Landfill Cap Erosion Repairs	\$ 80,000	\$ 80,000				
	Dept. Total	\$ 350,000	\$ 170,000	\$ 90,000	\$ 90,000	\$ -	\$ -
Human Resources							
Human Resources	New Siding Outdoor Pool Buildings	\$ 90,000	\$ 90,000				
Human Resources	New Roofing Outdoor Pool Buildings	\$ -	TBD				
	Dept. Total	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -
IT Dept.							
IT Dept.	Network Switches	\$ 80,000	\$ 80,000				
	Dept. Total	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -
Public Works							
Public Works	Acceptance of Unaccepted Streets	\$ 200,000	\$ 100,000	\$ 100,000			
Public Works	Crystal Lake Cemetery - Build Cremation Vaults	\$ 250,000	\$ 250,000				
Public Works	Culvert Replacement	\$ 500,000	\$ 500,000				
Public Works	Paving	\$ 5,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Public Works	Sidewalk Tractor	\$ 185,000		\$ 185,000			
Public Works	Remove Underground Fuel Storage Tanks/Paving DPW	\$ 500,000		\$ 500,000			
Public Works	Bike Path Paving	\$ 250,000		\$ 250,000			
Public Works	Municipal Parking Lot Repaving	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000		
Public Works	Playground Equipment	\$ 150,000	\$ 150,000				
Public Works	Sign Shop (Waterford St School)	\$ 150,000	\$ 150,000				
Public Works	10 Wheel Dump/Plow/Spreader	\$ 275,000		\$ 275,000			
Public Works	6 Wheel Dump/Plow/Spreader	\$ 225,000	\$ 225,000				
Public Works	6 Wheel Dump/Plow/Spreader	\$ 225,000		\$ 225,000			
Public Works	Front End Loader /Plow	\$ 200,000			\$ 200,000		
Public Works	1 Ton Dump Truck	\$ 100,000	\$ 100,000				
Public Works	1 Ton Dump Truck	\$ 100,000		\$ 100,000			

TABLE 1

Department	Description	Cost	Fiscal Year					
			FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Public Works	Cab and Chassis	\$ 70,000	\$ 70,000					
Public Works	Cab and Chassis	\$ 70,000		\$ 70,000				
Public Works	Utilitybody Pick-up	\$ 85,000	\$ 85,000					
Public Works	Utilitybody Pick-up	\$ 85,000			\$ 85,000			
Public Works	2A/68 Rotary/Lights	\$ 2,000,000		\$ 2,000,000				
Public Works	Elm Street TIP	\$ 1,000,000	\$ 1,000,000					
Public Works	Replace Playground Lighting	\$ 300,000	\$ 150,000	\$ 150,000				
Public Works	Drainage Improvements	\$ 500,000	\$ 500,000					
Public Works	DPW Facility Improvements	\$ 2,000,000	\$ 2,000,000					
Public Works	Sweeper	\$ 315,000			\$ 315,000			
Public Works	Wilder Field Re-build	\$ 250,000		\$ 250,000				
Public Works	New Salt Shed	\$ 625,000	\$ 625,000					
	Dept. Total	\$ 15,760,000	\$ 6,955,000	\$ 5,155,000	\$ 1,650,000	\$ 1,000,000	\$ 1,000,000	
Police								
Police	EOC (Emergency Operations Center) Galley	\$ 45,000	\$ 45,000					
Police	Complete Original Construction	\$ 500,000	\$ 350,000	\$ 150,000				
Police	Building Stucco Maintenance/Paint	\$ 150,000		\$ 150,000				
	Dept. Total	\$ 695,000	\$ 395,000	\$ 300,000	\$ -	\$ -	\$ -	
Sewer (Enterprise)								
Sewer (Enterprise)	Wastewater Treatment Plant Upgrade	\$ 10,000,000	\$ 5,000,000	\$ 5,000,000				
Sewer (Enterprise)	1 Ton Pickup Truck	\$ 100,000	\$ 100,000					
Sewer (Enterprise)	Sludge Landfill Expansion/Hauling	\$ 7,000,000		\$ 7,000,000				
Sewer (Enterprise)	Pump Station Upgrades	\$ 1,000,000	\$ 1,000,000					
Sewer (Enterprise)	Collection System Improvements	\$ 1,250,000	\$ 500,000	\$ 500,000	\$ 250,000			
	Dept. Total	\$ 19,350,000	\$ 6,600,000	\$12,500,000	\$ 250,000	\$ -	\$ -	
Water (Enterprise)								
Water (Enterprise)	Facility Upgrades	\$ 500,000	\$ 100,000	\$ 200,000	\$ 200,000			
Water (Enterprise)	Pump Station Improvements	\$ 600,000	\$ 100,000	\$ 250,000	\$ 250,000			
Water (Enterprise)	James St Pump Station Replacement	\$ 1,500,000		\$ 1,500,000				
Water (Enterprise)	Pearly Brook Pump Station Upgrade	\$ 600,000			\$ 600,000			
Water (Enterprise)	Summit Industrial Park PS Upgrade	\$ 2,000,000				\$ 2,000,000		
Water (Enterprise)	Elevated Water Tank Interior Repairs	\$ 650,000	\$ 650,000					
Water (Enterprise)	1 Ton Pickup Truck	\$ 100,000	\$ 100,000					
Water (Enterprise)	Crystal Lake Spillway	\$ 3,000,000			\$ 3,000,000			
Water (Enterprise)	Dam Repairs	\$ 1,000,000		\$ 1,000,000				
Water (Enterprise)	Water Meter Replacement	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000				
Water (Enterprise)	CLWTF PLC Replacement	\$ 250,000	\$ 250,000					
Water (Enterprise)	CLWTF Roof	\$ 150,000	\$ 150,000					
Water (Enterprise)	Water Main Replacement	\$ 11,000,000		\$ 5,000,000	\$ 4,000,000	\$ 2,000,000		
Water (Enterprise)	Transmission Line Grant Match	\$ 250,000	\$ 250,000					
	Dept. Total	\$ 23,600,000	\$ 2,600,000	\$ 8,950,000	\$ 8,050,000	\$ 4,000,000	\$ -	
School Dept								
Elm Street School	Auditorium. Refinish floor, paint ceiling.	\$ 75,000	\$ 75,000					
Elm Street School	Replace bathroom partitions.	\$ 50,000	\$ 50,000					
Elm Street School	Roof Replacement	\$ -						
Elm Street School	Upgrade standby generator and electric service	\$ 200,000			\$ 200,000			
High School	Replace auditorium and gym wing stair treads.	\$ 80,000						\$ 80,000

TABLE 1

Department	Description	Cost	Fiscal Year					
			FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
High School	Landry Auditorium Renovation: Ceiling tiles, sound, lighting.	\$ 1,200,000	\$ 1,200,000					
High School	Exit and Emergency Lighting.	\$ 100,000	\$ 100,000					
High School	Replace toilet partitions.	\$ 50,000	\$ 50,000					
High School	Finish Upgrade Science labs on 1st and 2nd floors. (4)	\$ 477,000			\$ 477,000			
High School	Replace service equipment throughout.	\$ 1,700,000	\$ 1,700,000					
High School	Intercom System and Clocks	\$ 100,000	\$ 100,000					
High School	Update / Add cameras	\$ 150,000	\$ 150,000					
High School	Re-key entire building	\$ 35,000	\$ 35,000					
High School	Paint all interior walls	\$ 150,000	\$ 150,000					
High School	Upgrade standby generator.	\$ 250,000	\$ 250,000					
High School	Replace classroom unit ventilators throughout.	\$ 1,500,000	\$ 1,500,000					
High School	C Wing locker rooms renovations	\$ 750,000	\$ 750,000					
Middle School	Replace 7 roof top condensers.	\$ 100,000	\$ 100,000					
Middle School	Replace metal pitched roof, gutters, and downspouts.	\$ 1,000,000	\$ 1,000,000					
Middle School	Pave road and replace curbing	\$ 300,000	\$ 300,000					
Middle School	Electronic Sign at entrance	\$ 30,000	\$ 30,000					
School Dept	School Facilities Garage Addition	\$ 500,000	\$ 500,000					
School Dept	Facilities Pick up truck	\$ 50,000	\$ 50,000					
School Dept	Central Office Building	\$ 5,000,000	\$ 5,000,000					
School Dept	Run Fiber underground from GHS to GMS	\$ 35,000	\$ 35,000					
	Dept. Total	\$ 13,882,000	\$ 13,125,000	\$ -	\$ 677,000	\$ -	\$ 80,000	
Grand Total		\$ 120,742,000	\$ 58,103,750	\$ 40,241,250	\$ 20,567,000	\$ 7,400,000	\$ 2,180,000	

Appendix C

Salary Surveys

Non-Union Salary Survey

Job Title	Total Score	Skill Level	Current Grade	New Grade	50th Percentile Salary Survey Data	65th Percentile Salary Survey Data	Current Salary Range	Current Salary	Proposed Salary Range 50th Percentile		
Directors and Senior Managers											
Police Chief	775	750+	13	11	104,499	128,523		112,276	83,855	100,626	117,397
DPW Director	775		12		101,736	136,724		108,875			
Fire Chief	775		12		87,942	108,181		107,707			
Director of Human Resources	775		11		81,577	107,522		96,355			
IT Director	775		11		66,789	85,259		104,328			
					88,509	113,242					
Building Commissioner	735	700 to 745	10	10	76,867	99,358		85,008	78,005	93,606	109,207
Director of Public Health	720		10		71,067	100,189	76,531	80,946			
City Engineer	700		11		72,170	94,814		92,649			
					73,368	98,120					
City Auditor	690	650 to 695	10	9	83,532	105,423		91,444	72,563	87,075	101,588
City Solicitor	685		10					87,707			
Deputy Chief of Police	685		11		76,392	102,111		97,281			
Community Development Director	680		10					100,861			
City Treasurer	675		10		69,438	97,713		91,444			
Go! Superintendent	675		9		84,003	106,052		83,290			
Library Director (Interim)	670		9		62,418	81,818		82,028			
City Clerk	665		10		76,392	101,557		90,759			
					75,362	99,112					
City Assessor	635	600 to 645	9	8	69,062	92,180		79,555	67,500	81,000	94,500
Purchasing Director	635		10					80,105			
Assistant Director of Community Development	630		7					83,290			
Director of Public Safety Dispatch Center	625		9		84,003	102,204		80,802			
COA Director	615		6		56,802	74,511		62,640			
Director Veterans Services	615		6					63,098			
Assistant Director Library	600		6					63,547			
					69,956	89,632					
Supervisors and Advanced Technical											
Director of Cable Operations	590	550 to 595		7	66,789	85,259		70,467	63,669	73,220	82,770
Assistant Treasurer	520	500 to 545	5	6	59,321	75,685		58,054	60,638	69,793	78,829
IT Dept. Systems Manager	515		6		66,789	85,259		69,408	29,15	33,53	37,90
					60,311	77,365					
Conservation Planning Agent	490	450 to 495	6	5				64,190	57,750	66,413	75,075
Assistant City Solicitor	480		3					48,760	27,76	31,91	36,09
Staff Librarian	480				49,796	69,886		23,78			
DPW Business Manager	460							40,069			
Prevention Coordinator	455							53,321			
Assistant Director of Veterans Services	425	400 to 445		4				56,100	55,000	63,250	71,500
Economic Development Coordinator	425		7		67,571	87,211		63,547	26,44	30,41	34,38
Executive Aide to Mayor	415							56,643			
Assistant City Clerk	405		3		46,405	61,236		46,518	48,397	46,517	
Cable Producer	405		2			36,521		57,987			
Assistant City Auditor	400				55,486	73,494		52,936			
					56,488	73,980					
Administrative and Technical											
Library Maintenance and Craftsman	390	350 to 395		3				19,68	24,74	34,74	69,999
									53,845	61,922	69,999

	360	355	5	26.74	25.89	29.77	33.65
Budget/Project Manager							
GIS Coordinator				77,903			
HR/Administrative Coordinator	345	300 to 345	2	17.14	21.54	17.73	63,655
HR/Multi Financial Coordinator	345			17.14	21.54	23.08	30,59
Senior Library Technicians	345					21.66	
Executive Assistant to Mayor	320		4		55,692	51,726	
Library Technician	315				40,166	20.43	
					48,740		
No Positions in Grade		To 295	1		44,500	51,175	57,850
					21.39	24.60	27.81

Employee Name:	Position:	Factor 1: Prep. & Train.	Factor 2: Certifications	Factor 3: Experience	Factor 4: Decisions	Factor 5: Policy	Factor 6: Planning	Factor 7: Contact	Factor 8: Supervision	Factor 9: Work Cond.	Tech. Used	Total:	Skill Level:	Current Grade	New Grade
Eric McAvene	Police Chief	80	10	125	115	75	95	85	95	30	65	775	750+	13	10
Dane Arnold	DPW Director	80	10	125	115	75	95	85	95	30	65	775	750+	12	12
Greg Lagoy	Fire Chief	80	10	125	115	75	95	85	95	30	65	775	750+	12	12
Debra Pond	Director of Human Resources	80	10	100	115	100	110	85	80	30	65	775	750+	11	11
Bob O'Keefe	IT Director	80	10	100	115	100	110	85	60	30	85	775	750+	11	11
Tom Zuoppa	Building Commissioner	80	10	100	115	75	95	85	65	45	65	735	700 to 745	10	9
Micah Bolduc	Director of Public Health	80	10	100	115	75	95	85	65	45	50	720	700 to 745	10	10
Robert Oliva	City Engineer	90	10	125	115	75	80	85	25	30	65	700	700 to 745	11	11
John Richard	City Auditor	80	10	100	115	85	95	85	40	15	65	690	650 to 695	10	8
John Flick	City Solicitor	100	10	125	115	75	80	75	40	15	50	685	650 to 695	10	10
Nick Maroni	Deputy Chief of Police	80	10	100	100	60	80	75	85	30	65	685	650 to 695	11	11
Trevor Beauregard	Community Development Director	80	10	100	115	75	95	85	40	30	50	680	650 to 695	10	10
Jennifer Dymek	City Treasurer	80	10	100	100	85	95	85	40	15	65	675	650 to 695	10	10
Bill Frank	Goal Superintendent	60	10	100	90	75	80	85	65	45	65	675	650 to 695	9	9
Tammy Caisle	Library Director (Interim)	100	10	100	90	75	80	85	65	15	50	670	650 to 695	9	9
Til Sridiphan	City Clerk	80	10	100	90	85	80	85	65	30	50	665	650 to 695	10	10
Joshua Cormier	Purchasing Director	80	10	100	100	75	95	85	25	15	50	635	600 to 645	10	7
Christine Kumar	City Assessor	80	10	100	115	75	80	85	25	15	50	635	600 to 645	9	9
Rick Rossi	Director of Public Safety Dispatch Center	80	10	100	90	60	65	75	65	15	65	625	600 to 645	9	9
Lynette Gabriella	Director Veterans Services	80	10	75	90	75	80	85	40	30	50	615	600 to 645	6	6
Michael Ellis	COA Director	80	10	100	90	75	80	85	25	30	50	615	600 to 645	6	6
Gina Verrelli	Assistant Director Library	100	10	75	75	65	80	75	65	15	50	600	600 to 645	6	6
Jessica DeBoy	Assistant Director of Community Development	80	10	75	90	60	65	75	40	30	65	590	550 to 595	7	6
Tim Josti	Cable Executive Director	80	10	75	75	75	80	85	25	30	65	590	550 to 595	6	6
Tammy Tenney	Assistant Treasurer	80	10	75	75	60	65	60	40	15	50	520	550 to 595	5	5
Todd Hall	IT Dept Systems Manager	80	10	75	75	60	50	60	30	30	75	515	550 to 595	6	6
Vacant	Conservation/Planning Agent	80	10	75	75	40	50	75	45	45	50	490	450 to 495	6	4
Robert Charland	Assistant City Solicitor	100	10	75	90	40	50	60	15	15	50	480	450 to 495	3	3
No Interview	Staff Librarian	80	10	75	55	60	50	60	15	15	65	460	450 to 495	3	3
Chris Coughlin	DPW Business Manager	80	10	75	45	40	80	60	30	30	50	460	450 to 495	3	3
Veronika Patty	Prevention Coordinator	80	10	75	45	40	50	75	30	30	50	455	450 to 495	3	3
Corey Hasselmann	Assistant Director of Veterans Services	60	10	50	45	40	65	75	10	30	50	425	400 to 445	3	3
Vacant	Economic Development Coordinator	80	10	75	55	40	50	45	30	30	50	425	400 to 445	7	7
Vacant	Exec. Aide to Mayor	80	10	75	45	40	50	45	30	30	50	415	400 to 445	4	4
Faith Glover	Assistant City Clerk	60	10	50	55	40	50	60	10	30	50	405	400 to 445	3	3
Vacant	Cable Producer	60	10	50	55	40	50	45	10	30	65	405	400 to 445	2	2
Jackie Leger	Assistant City Auditor	80	10	75	45	40	50	45	15	15	50	400	400 to 445	4	4
Claude Leger	Library Maintenance and Craftsman - No interview	50	10	50	45	30	50	30	25	45	65	390	350 to 395	2	2
Laura Cassidy	Budget/Project Manager	60	10	75	25	40	50	45	15	15	50	360	350 to 395	2	2

GovHR USA, LLC

Classification and
Compensation Manual



Table of Contents:

Intent and Purpose	Page 1
The Classification Plan	Page 1
Job Analysis	Page 2
Job Analysis Questionnaire	Page 4
Job Factor Analysis	Page 5
Explanation of Job Factory Analysis Tool	Page 6
Future Administration of the Classification Plan Future	Page 11
Administration of the Compensation Plan	Page 12

Appendices:

Appendix A: Job Analysis Questionnaire	Page 13
Appendix B: Job Factor Analysis Tool – Short Version	Page 21
Appendix C: Job Factor Analysis Tool – Long Version	Page 22
Appendix D: Sample Scoring Input Sheet	Page 31

Intent and Purpose

GovHR USA (GovHR) has developed a Job Analysis System that will enable our Clients to evaluate positions within their organizations and maintain their Classification Plan into the future. The System can be used by public sector agencies including cities, towns, village and special districts. The System can also be used by non-profit organizations.

The System has four (4) components:

- 1) The Classification Plan
- 2) Job Analysis
- 3) Job Analysis Questionnaire (JAQ)
- 4) Job Factor Analysis

Each component will be explained thoroughly within this manual so the user will be able to maintain the Classification Plan into the future.

The Classification Plan

A Classification Plan provides for a systematic arrangement of positions into classifications. A position, often referred to as a job (e.g., Administrative Assistant), contains a specific set of duties and responsibilities and that is the objective of the classification process. A classification is a grouping of positions which have similar levels of knowledge, skills and abilities needed to perform the job. The positions are also similar in nature of work, level of work difficulty and responsibilities. Positions allocated to the same classification are sufficiently similar with respect to the types of factors enumerated above to permit them to be compensated at the same general level of pay. The positions do not have to be identical, they can be in different departments, dealing with different subject matters and performing different duties.

A Classification Study (or the review or creation of a position once a Study is completed) is not intended to assess individual performance. To that end, a position that belongs in a certain classification is not entitled to be placed in a higher classification simply because the individual performs the work with a high degree of success and efficiency, nor is it placed in a lower classification simply because the incumbent performs the work with low competence or productivity. Variations in individual performance are not recognized by differences in classification, instead they are management issues. Similarly, there is a tendency in some work forces to use the Classification Plan to reward longevity, even though the duties and responsibilities of individual positions may not have changed over time.

However, just because an individual has been with an organization for a long time and is at the top of their pay range does not mean they should be moved to the next higher pay grade. Longevity is not a classification factor and the Classification Plan should not be used in this manner.

As an assessment of duties performed and of responsibilities exercised, a Classification Plan is an exceedingly useful managerial tool. It provides the fundamental rationale for the Compensation Plan and helps management identify positions which have taken on (or in some cases reduced) duties and responsibilities, thereby sustaining the principle of equal pay for equal work. Through proper maintenance of the Classification Plan, employees are assured of management's continuing concern about the nature of work that they carry out and its reward in the form of appropriate pay levels and relationships.

The Classification Plan provides the basis for recruitment, screening, and selection of employees in direct relationship to job content. Promotional ladders as well as opportunities for lateral career development are also evidenced by the logical grouping of positions.

Job Analysis

GovHR's approach to Job Analysis involves a quantitative point and factor comparison method, which cross-compares all positions in the organization against numerous factors such as educational requirements, experience, work conditions, etc. Therefore, all positions in each organizational unit (e.g., Administration, Finance, Public Safety, Public Works, etc.) may be compared against each other, based upon the same factors.

In conducting the Job Evaluation exercise, it must be emphasized that the position, and not the incumbent's qualifications, performance, or years of service in the position, is evaluated. An incumbent employee may feel he/she should be placed in a higher level (i.e., receive more points) because the individual performs well, has a long tenure with the organization, and/or has additional education or skills not required to perform that job, or may feel he/she does more tasks than a similar employee in another Department, but these are not valid determinants for a position.

Before reviewing the results of the evaluation of the positions, it is important to note that the purpose of a Job Evaluation is to identify whether a job is more or less advanced than, or equal to, other jobs in the organization, based on nine (9) objective factors. While these factor definitions are guidelines, they are constructed to allow limited flexibility of interpretation while at the same time providing a strict

framework and structure for comparison. The nine (9) factors used for the analysis of positions, with corresponding definitions are as follows:

- 1) **Preparation and Training:** The minimum level of education required by the job that is normally acquired through formal instruction.
- 2) **Experience Required:** The amount of work experience an employee would need to possess before assuming full responsibility for the position and performing the work effectively.
- 3) **Decision Making and Independent Judgment:** The level of discretion or judgment the individual exercises in making decisions and the potential impact of such decisions or judgments on the overall success of the organization and on the community.
- 4) **Responsibility for Policy Development:** The extent to which the position requires the employee to participate in the development of policies and procedures both within the department and between departments in the organization.
- 5) **Planning of Work:** The degree to which the incumbent plans, either their own daily work or for the use of resources (personnel, equipment, supplies, etc.) in the attainment of departmental objectives and organization-wide goals.
- 6) **Contact with Others:** The extent to which the position requires meeting and dealing with the public and influencing other persons, as well as the level of authority the employee has to make commitments on behalf of the organization.
- 7) **Work of Others (Supervision Exercised):** The extent to which the employee is responsible for determining work levels and work content for other employees.
- 8) **Working Conditions:** The physical conditions surrounding the job that are beyond the employee's control, but which may be physically demanding, unpleasant, strenuous, and/or hazardous, and may impact the employee's physical well-being.
- 9) **Technology Used:** The extent to which the employee utilizes and supports technology, enhancing the efficiency and communication on behalf of the organization.

Job Analysis Questionnaire

To conduct the Job Analysis, a questionnaire is completed by the incumbent employee or by an appropriate party for a new position, which evaluates the nine (9) factors listed in the section above. It is important to understand that when a questionnaire is completed the position is evaluated, not the incumbent employee. Job Analysis focuses on the position, not the person. Thus, the questionnaire should be completed by the incumbent employee, if possible, and then reviewed by the supervisor and/or Human Resources Department to ensure that all perspectives are included in the Job Analysis. The Job Analysis Questionnaire (JAQ) is organized into five sections:

- 1) **Employee Information:** The incumbent employee should complete this section of the questionnaire so that the evaluator is supplied with some general information. This is the only section of the questionnaire that should include personal information about the incumbent employee. The remainder of the questionnaire should be completed by evaluating the position, not the person.
- 2) **General Summary and Job Duties:** A general summary of the work performed should be provided as it will serve as the job definition. It can be viewed as the “elevator” speech that someone may give if they meet a stranger and are asked what type of work they perform for their organization. The next step is to review the existing job description. There is a section included in the questionnaire to make minor edits to the current job description. If there are major changes to the job description or if it is a new position, it is recommended that those changes be listed so a job description can be developed or updated after the Job Analysis is completed. It is also helpful to list the duties in order of priority or those that the employee will be spending the most time completing.
- 3) **Job Factors:** The nine (9) Job Factors are listed as mentioned in the prior section. When assessing the level to which each factor is performed, the minimum requirement for the work to be completed should be checked. For example, under Factor 1, Preparation and Training, if the incumbent employee possesses a Bachelor’s Degree but a High School education is what is necessary to perform the work, then the level corresponding with a High School education should be checked. Conversely, if the incumbent possesses a High School education but the job has changed over time and now the minimum educational requirement to perform the work is a college degree, then that corresponding level should be checked.

- 4) Fair Labor Standards Act (FLSA) Review: This section of the questionnaire should be completed to assist in determining whether the position should be classified as Exempt or Nonexempt under the FLSA.
- 5) Signatures and Comments: The incumbent employee should sign off on the questionnaire and then forward it to their supervisor for review and comment. Supervisory review and comment, if warranted, is essential to the success of the analysis. Supervisors should be strongly encouraged to include their remarks, in the appropriate section of the JAQ, especially if they disagree with any section of the employee's assessment of his/her job. The supervisor can then forward the questionnaire to Human Resources/Administration when their review is completed.

Job Factor Analysis

Once the JAQ is completed, points are then assigned to each factor by selecting the description that best fits the appropriate level of compliance. The Job Factor Analysis tool is used for this purpose. GovHR supplies two (2) tools for evaluation. The "long" form which has all of the factors included on it with the corresponding explanations for each level. The "short" form which is a one (1) page document that has all of the factors, with the corresponding levels and points. Both of these documents are attached to this Manual. It is not recommended that the short form be used until there is a good understanding of the Job Factor Analysis Tool so it is applied consistently throughout the organization.

When using the Job Factor Analysis, it is important to keep in mind that the higher level checked for each factor will result in a higher point value for that factor. In other words, a position that requires a Master's Degree would receive more points under the "Preparation and Training" factor than a position that did not require this advanced degree.

Once all of the factors are scored, then the total is calculated for the position being analyzed. Once the aggregate score is calculated from the JAQ, the skill level is known. Based on the total score, the position is assigned to the corresponding Grade on the Classification Plan. Thus, if the position scores four hundred (400) points as a result of the Job Analysis, then it will fall into the Grade that has the corresponding skill level that includes the four hundred (400) point score.

Explanation of Job Factor Analysis Tool

When using the Job Factor Analysis tool, GovHR has found that interpretations can vary. To help with maintaining consistency in the system, the following interpretations can be used as a guide:

- 1) **Factor 1 Preparation and Training:** The minimum level of education and training should be checked that is necessary to perform the work. Further, an extra ten (10) points can be assigned if additional certifications are needed at the time of hire. For example, if a CDL is needed upon hire, it will not receive extra points unless it needs extra endorsements. A CDL B requires extra endorsements so the additional ten (10) points would be assigned. Another example is if a certification was needed to perform the work, such as a registered sanitarian or water plant operator license. The additional ten (10) points should only be assigned up to the bachelor's degree level (Level 5). Level 6 assumes the additional ten (10) points is added, such as for a CPA or a PE. Level 7 is for a master's degree level of education. This is the highest level of education that can be assigned; thus it also assumes any licenses and/or certifications are contained within the level so additional points do not need to be assigned.
- 2) **Factor 2 Experience:** When considering the level of experience needed to perform the job, Level 3 should be the starting point. If a position requires supervisory responsibility, then the minimum should be four (4) to six (6) years. With that said, a technical job that does not require supervisory responsibility could also require four (4) to six (6) years or more experience, it just depends upon the job. Seven (7) years or over should be assigned to either highly technical jobs or division managers and department heads or directors. Jobs requiring no experience, which are very few, should be assigned to less than 1 year of experience. Other jobs that do not require supervisory experience and require only basic job knowledge should be assigned to the level of one (1) to three (3) years of experience.
- 3) **Factor 3 Independent Judgement and Decision Making:** This factor measures both independent judgement and decision making. Essentially this means how much discretion does an employee have when making decisions and what are the ramifications if an error is made. For Decision Making, if an employee works independently or is a front-line supervisor, such as an Office Manager or Crew Leader, then "Often" is the appropriate level to be checked. If the employee is supervised, meaning work is assigned daily, then "Some" should be checked. If an employee is truly entry level, then "Little" should be checked. Employees that have a "High" level of discretion are Division Managers or those who oversee a functional

area of a Department, such as Risk Management. A "Very High" level of discretion is reserved for Department Heads or Directors. The next measure for this factor relates to errors in which the ramifications could be Minor, Moderate, Serious or Critical. Minor errors are usually caught easily or in a succeeding transaction, such as bank reconciliations that may be completed by one employee and then reviewed by another. On the other hand, a Critical error may result in a loss of life, significant financial loss or adverse public relations. The spectrum here is somewhat open to the discretion of the rater; however, when thinking about the ramification of a decision, keep in mind that the more complex and technical the position, the more likely an error would result in a Serious or Critical ramification. If a position scores less than fifty-five (55) points in this Factor, then it is likely to be a non-exempt position.

- 4) **Factor 4 Policy Making:** Positions may or may not have input or policy development responsibilities. Those that do not are likely to be non-exempt positions, usually up to Level 3 of this Factor. Level 4 or above denotes an element of policy making that can range from development of policy (meaning policies, procedures, guidelines, standard operating procedures, etc.) for a division or organizational component of a department, to policy making for a full department as well as policy making that affects other departments in the organization, for example, Finance, Human Resources and Safety Policies. There is a level of Policy Making that does not appear on the JAQ. This level is denoted with an "*" in the JFA Tool and is reserved for the Manager of the organization, such as a Town, Village or City Manager.
- 5) **Factor 5 Planning of Work:** Level 1 is for an entry level employee or an employee that is very closely supervised, meaning he/she comes to work, receives assignments, completes the assignments, and then requests additional assignments. An employee who comes to work and is aware of the day's work and can get right to it would be considered to work independently and has control over how the work is prioritized each day; Level 2 is the appropriate level for this type of position. Level 3 is for front line supervisors, such as Office Manager, Crew Leaders or any position that oversees a small group of people. Level 4 is for Division Managers and Level 5 is for Department Heads.

6) Factor 6 Contact with Others: All positions in municipal government have contact with others. The question is how much contact. Thus, the spectrum of contact is narrow, meaning the contact is generally within the organization with co-workers all the way up to being a spokesperson for the organization or someone who has significant authority to bind the financial and/or staffing resources of the organization. This factor also takes into account the nature of public work, meaning the reality of working with the public or patrons, which may be unpleasant at times. If a position is required to have significant contact with the public either at a front counter or out in the field, where the interaction can get testy, then Level 3 is the appropriate level. Prior to that level, there is less interaction with the public, which ranges to only dealing with staff internally to a few outside contacts such as dealings with vendors. Beyond Level 3, positions are expected to have more interaction with the public as follows:

- Level 4: Handles complaints referred from lower level employee and use in-depth discussion and persuasion to resolve problems (front line supervisors and Police Officers).
- Level 5: Initiates solutions to dealing with issues that arise such as Division Mangers or those who oversee a functional area of a department that will be expected to resolve issues as they arise and not bring them to their Department Head or Director unless this issue is highly unusual.
- Level 6: Authorized to commit resources, financial/staffing, on behalf of the organization and is a recognized spokesperson for the organization, such as a Police Chief or other Department Head.
- Level 7: This level is generally reserved for the Town, Village or City Manager. However, in larger organizations, Department Heads and Directors may also be assigned to Level 7 to accommodate the other senior managers in the organization, such as Deputies or Assistant Department Heads and so on.

On the JAQ there is a section to give examples of with whom the position interacts regularly, both internal and external to the organization, which will help to assign the appropriate level.

7) Factor 7 Work of Others (Supervision Given): Our interpretation of this section is liberal, thus, the first question that should be asked is does this position supervise or assign work? If the answer is No, then the No box should be checked, and you can move on to Factor 8. If the

answer is a definitive Yes, then the Yes box should be checked and the corresponding box for the number of employees should also be checked. We consider all employees: full time, part-time and seasonal so the number of employees should be full time equivalents (FTEs). We have been asked if volunteers should also be counted as employees. The answer is generally no, unless the position is required to supervise many volunteers that do translate into a number of FTEs. The gray area in this factor is whether a position “assigns” work. This is where the liberal interpretation is applied. If a position is responsible for the work of others in any capacity, such as overseeing volunteers stuffing envelopes, or assigning work to seasonal employees working a community event, then question should be responded to with a “Yes” and Level 1 should also be checked. We think a nominal number of points should be assigned for this responsibility as technically the position is responsible for a work product that is arrived at using other individuals.

8) Factor 8 Physical Requirements and Working Conditions: There are five (5) levels associated with this factor, even though the JAQ only lists individual requirements and working conditions and their exposure. The levels in the JFA tool are interpreted as follows:

- Level 1: An office or very sedentary job, meaning the employee comes to work and the environment is pleasant and he/she does not have to leave the office/building until the end of the day should the weather be inclement or otherwise undesirable.
- Level 2: The same as Level 1, relative to the sedentary nature of the job and the pleasant work environment. The difference is that employees assigned to Level 2 must leave the office during the day to go to other locations to perform the work, such as to meetings in different buildings, or in other geographic locations all together. If this is required to perform the work, then Level 2 is appropriate. If going outside can be avoided due to inclement weather or otherwise undesirable conditions, then Level 1 is the appropriate level.
- Level 3: This level is assigned to someone who works out in the field most of the time and is exposed to hazards or inclement weather more than 50% of the time. Examples would be Inspectors or Assessors or others working in the field and having to navigate uneven terrain or construction sites and who may be exposed to the elements to perform the work.

- Level 4: This level is assigned to public works employees who are out in the field and exposed to the elements and other unpleasant working conditions. The work is highly physical and can be hazardous depending upon the conditions under which the work is being performed. Mechanics are also assigned to this level as the working conditions can be very unpleasant.
- Level 5: Front line public safety personnel are assigned to this level as the working conditions are unknown depending upon the situation and the risk of personal injury or death is present on a daily basis.

Department Heads, Directors and other Management or Command staff in Public Works and Public Safety are generally assigned to Level 2 if the vast majority of their time is in the office. If they are out in the field regularly then they may be assigned to Level 3. If they are out in the field more than 50% of the time, then they should be assigned to Level 4 for Public Works and Level 5 for Public Safety. For working conditions, odors refers to those that may be found in a garage, treatment facility, etc. It does not refer to smells from a cafeteria. Disease refers to airborne illnesses or something related to public safety or public health conditions, not residents coming to the building with common colds requesting tissues. Violence relates to imminent death, not irate residents at the front counter (this interaction is covered under Factor 6 – Contact with Others).

- 9) Factor 9 Technology Used/Specialized Equipment: Technology is interpreted as technological proficiency, not just computers. Thus, when looking at the factor, use Level 4 as the starting point. Most employees will be using a computer, the Internet, a Smartphone and working with Microsoft Office and other job-related software in some capacity. If that is the case, then check Level 4. If the proficiency needed to perform the work is less, then check a lower level. Levels 5A and 5B carry the same weight. The difference is that level 5A does work related to computers. A position assigned to level 5A is one that works with highly technical software such as AutoCAD or is an applications superuser and has administrative rights or is able to configure software and develop customized reports or tables, etc. Level 5B is related to technological proficiency used in the field, such as operating large or medical equipment requiring a proficiency that is beyond what is expected of most employees, such as operating a backhoe, shoring up a trench, driving a fire truck or ambulance and using the related medical equipment, driving police vehicles, firing guns and using other related equipment.

When interpreting the responses on the JAQ using the JFA Tool, keep in mind that there are many places on the JAQ to give examples of work performed that will help in the interpretation and assignment to the appropriate level. It is recommended that the Master Worksheets used by the Consultant with the JFA scores assigned to each position at the time of the Study be maintained by the Human Resources Department so that consistency can be realized over time.

Future Administration of the Classification Plan

The administration of a Classification Plan is an ongoing process. It must be recognized that it is not static and is not intended to affix positions permanently into classifications. Instead, the Plan must be administered continually to adapt it to changing conditions. Three (3) specific types of changes in the Plan itself are possible: abolition of a position, creation of a position, or a revision of a position.

- 1) When a position in a classification is eliminated or when a position has significantly changed work duties and responsibilities to the extent that the position becomes inappropriate or inaccurate, the position should be abolished.
- 2) New positions should be created when new work situations arise that are not covered by the established positions. However, caution should be exercised in this respect, particularly to assure that new positions are justified, are not merely duplicating established positions, cannot be accommodated through changes in existing positions, and reflect substantially permanent rather than temporary situations.
- 3) The adjustment or revision of a position should be done when there are substantial changes to the requirements of the position or to the nature and complexities of the duties being performed. In this instance, a position may need to be re-scored and move up or down into a new classification.

All changes should be thoroughly evaluated for their effect on employee morale and the integrity of the classification relationships established in the Classification and Compensation Plan.

Future Administration of the Compensation Plan

To maintain competitive salary levels and salary ranges, there should be an annual review of the community's salary ranges. The jurisdictions used in the survey group for the Study have been determined to be comparable by the Consultant and/or the organization. Therefore, the community may continue to use these jurisdictions as a comparable salary survey group for annual salary comparison purposes, until it is determined that they are no longer valid. It is GovHR's recommendation that an annual "survey" of these jurisdictions be conducted to determine the percentage increase each organization in the comparable group is granting either as an annual "across-the-board increase" to their employees or as a general adjustment to their pay ranges.

It is the further recommendation of GovHR that the salary ranges for each grade be increased by the average percentage increase of the comparable group to ensure that salary range remain competitive with the market.

EMPLOYEE JOB ANALYSIS QUESTIONNAIRE (JAQ)

NAME:	DATE:
YEARS OF EXPERIENCE WITH EMPLOYER:	JOB TITLE:
YEARS OF EXPERIENCE ON THIS JOB:	YOUR JOB IS: FULL TIME <input type="checkbox"/> PART TIME <input type="checkbox"/>
YOUR YEARS OF EXPERIENCE IN THIS FIELD:	YOUR EDUCATION: <input type="checkbox"/> High Sch. <input type="checkbox"/> Assoc. Deg. <input type="checkbox"/> Bach. Deg. <input type="checkbox"/> Mas. Deg.
NAME OF IMMEDIATE SUPERVISOR:	HIS/HER TITLE:

INSTRUCTIONS

The purpose of this questionnaire is to obtain additional information about your job that may not be included in your current job description. Please answer each question thoughtfully and frankly. After you have finished your portion of the questionnaire, give it to your immediate supervisor, who will complete his/her section.

General Summary: In three or four sentences, please summarize the major purpose or primary function of your job.

Please indicate if you have reviewed your current job description.

If you have any changes to your current job description, please mark them on the JD and attach it to this JAQ, or indicate changes here:

If you do not have a job description available to review, please list your job duties. Try to place your duties in order of importance and group "like" tasks together (e.g., "clerical duties including word processing, opening mail, filing, etc." or "front desk responsibilities including greeting visitors, answering telephones and routing calls, etc."). Job duties:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.

Feel free to add more numbers/duties if necessary.

FACTOR 1. Education & Training: In your opinion, what kind of education and training is necessary to perform your job?

- LEVEL 1: Level of knowledge that is below what is normally attained through high school graduation.
- LEVEL 2: High school diploma (GED) or equivalent.
- LEVEL 3: High school, plus elementary technical training, acquired on the job or through one year or less of technical or business school.
- LEVEL 4: Extensive technical or specialized training such as would be acquired by an Associate’s Degree or two years of technical or business school.
- LEVEL 5: Completion of four-year college degree program.
- LEVEL 6: Additional professional level of education beyond a four-year college program, such as a CPA or Professional Engineer (P.E.) training.
- LEVEL 7: Completion of graduate coursework equal to a Master’s Degree or higher.

What specific degree/coursework is NECESSARY?

What specific degree/coursework is PREFERRED?

If a specific certificate or license is mandated by an outside agency to perform your duties, name the certificate or license:

What special skills, knowledge, and abilities are required to perform your job? Please list:

FACTOR 2. Years of Experience: How much previous work experience do you feel is necessary to perform your job?

- | | | | | |
|---|---------------------------------------|---------------------------------------|--|---|
| LEVEL 1: | LEVEL 2: | LEVEL 3: | LEVEL 4: | LEVEL 5: |
| <input type="checkbox"/> Less Than 1 Year | <input type="checkbox"/> 1 to 3 Years | <input type="checkbox"/> 4 to 6 Years | <input type="checkbox"/> 7 to 10 Years | <input type="checkbox"/> More than 10 Years |

What is the minimum number of years required?

What specific experience is necessary?

FACTOR 3. Independent Judgment and Decision Making

Part 1: How much discretion do you have in making decisions with or without the input or direction of your supervisor?

- LITTLE:** Little discretion or independent judgment exercised.
- SOME:** Some discretion or judgment exercised, but supervisor is normally available.
- OFTEN:** Job often requires making decisions in absence of specific policies and/or guidance from supervisors, but some direct guidance is received from supervisors.
- HIGH:** High level of discretion with decisions restricted only by Departmental policies and little direct guidance from supervisors.
- VERY HIGH:** Very high level of discretion with decisions only restricted by the broadest policies of the Organization.

Part 2: If you make an erroneous decision, what impact would this decision have on your work unit, department, and/or the Organization?

- MINOR:** Some inconvenience and delays but minor costs in terms of time, money, or public/employee good will.
- MODERATE:** Moderate costs in time, money, or public/employee good will would be incurred. Delays in important projects/schedules likely.
- SERIOUS:** Important goals would not be achieved and the financial, employee, or public relations posture of the Organization would be seriously affected.
- CRITICAL:** Critical goals and objectives of the Organization would be adversely and very seriously affected. Error could likely result in critical financial loss, property damage, or bodily harm/loss of life.

FACTOR 4. Responsibility for Policy Development: Does your job require you to participate in the development of policies for your unit/division/department/the Organization?

- LEVEL 1:** Position involves only the execution of policies or use of existing procedures.
- LEVEL 2:** May provide some input to supervisor when policies and procedures are updated.
- LEVEL 3:** Position involves some development of policies/procedures for the Department and/or the interpretation or explanation of departmental policies for others in the organization or residents.
- LEVEL 4:** Position involves significant or primary responsibility for the development of policies and procedures for a division or organizational component of a department, as well as the interpretation, execution and recommendation of changes to department policies.
- LEVEL 5:** Position involves significant or primary responsibility for the development of policies and procedures for an entire department, plus occasional participation in the development of policies which affect other departments in the organization.
- LEVEL 6:** Position involves the primary responsibility for the development of departmental policies and procedures and regular participation in the development of policies that affect other departments and occasionally involves participation in the development of organization-wide policies.

Give some examples of the types of policies you've written or been a part of creating:

FACTOR 5. Planning: How much latitude do you have to set your own daily work schedule and priorities for a given workday?

- LEVEL 1: Position requires that my daily work load and activities are assigned to me by my supervisor.
- LEVEL 2: Position requires that I plan my own daily work load and work independently according to established procedures or standards.
- LEVEL 3: Position requires that I plan my own daily work load and those of others in the department (first-level supervision).
- LEVEL 4: Position requires an above average ability to analyze data and develop departmental plans, including plans where a number of difficult, technical and/or administrative problems must be addressed (Manager/Division level planning).
- LEVEL 5: Position requires a high level of analytical ability to develop plans for a department or complex situation, including plans that involve integrating/involving/impacting other departments (Department Head level planning).

FACTOR 6. Contacts with Others: In the course of performing your job, what contacts with people in your department, other departments within the organization, and/or people from outside the organization are you required to make?

- LEVEL 1: Position involves interaction with fellow workers on routine matters with relatively little public contact.
- LEVEL 2: Position involves frequent internal and external contact, but generally on routine matters such as furnishing or obtaining information.
- LEVEL 3: Position involves frequent internal contact and regular contact with outsiders generally on routine matters, including contacts with irate outsiders which require some public relations skill for taking complaints for others to follow up upon.
- LEVEL 4: Position involves frequent internal and external contacts which require public relations skills in handling complaints. Contacts involve non-routine problems and require in-depth discussion and/or persuasion in order to resolve the problem. Handles more difficult contacts that are referred by front line employees.
- LEVEL 5: Position involves frequent internal and external contacts which require skill in dealing with, and influencing others, and initiating changes in policy/procedures to address the issue so as to avoid having to deal with the issue again in the future.
- LEVEL 6: Position involves frequent internal and external contacts in which I act as the spokesperson for the department and am authorized to make commitments of significant resources on behalf of the department.
- LEVEL 7: Position involves frequent internal and external contacts where I represent the entire organization and am authorized to make commitments in matters of broad or critical interest to the entire organization.

With which internal individuals or groups do you have the most contact?

With which external individuals or groups do you have the most contact?

FACTOR 7. Supervision Given:

Do you supervise or assign work to other employees? Yes No

If yes:

- LEVEL 1: Position is regularly responsible for assigning work to an employee or employees, without acting in a supervisory role. To whom does this position assign work?

- LEVEL 2: Position is responsible for the supervision of one full time or several part time employees.
- LEVEL 3: Position is responsible for the supervision of two to five full time (or full time equivalent) employees.
- LEVEL 4: Position is responsible for the supervision of six to 15 full time (or full time equivalent) employees.
- LEVEL 5: Position is responsible for direct and/or indirect supervision of 16 to 29 full time (or full time equivalent) employees.
- LEVEL 6: Position is responsible for direct and/or indirect supervision of 30 to 50 full time (or full time equivalent) employees.
- LEVEL 7: Position is responsible for direct and/or indirect supervision of more than 51 full time (or full time equivalent) employees.

Actual number of full-time (or full-time equivalent) employees supervised:

FACTOR 8. Physical Demands: Please describe any physical demands required to perform your job.

Demand	No	Yes	How often? (Rarely, Occasionally or Daily)
Lifting to 20 pounds	<input type="checkbox"/>	<input type="checkbox"/>	
Lifting 20-50 pounds	<input type="checkbox"/>	<input type="checkbox"/>	
Lifting 50+ pounds	<input type="checkbox"/>	<input type="checkbox"/>	
Climbing	<input type="checkbox"/>	<input type="checkbox"/>	
Walking	<input type="checkbox"/>	<input type="checkbox"/>	
Kneeling	<input type="checkbox"/>	<input type="checkbox"/>	
Crouching	<input type="checkbox"/>	<input type="checkbox"/>	
Crawling	<input type="checkbox"/>	<input type="checkbox"/>	
Bending	<input type="checkbox"/>	<input type="checkbox"/>	
Sitting	<input type="checkbox"/>	<input type="checkbox"/>	
Prolonged Standing	<input type="checkbox"/>	<input type="checkbox"/>	
Prolonged Visual Concentration	<input type="checkbox"/>	<input type="checkbox"/>	

Unpleasant or Hazardous Conditions: Please describe any unpleasant or hazardous conditions you are exposed to in performing your job and how often you are exposed to those conditions. Include only those conditions which are directly related to your work rather than specific work area conditions.

Condition	No	Yes	How Often? (Rarely, Occasionally or Daily)
Lighting-dimness or brightness	<input type="checkbox"/>	<input type="checkbox"/>	
Dust	<input type="checkbox"/>	<input type="checkbox"/>	
Heat	<input type="checkbox"/>	<input type="checkbox"/>	
Cold	<input type="checkbox"/>	<input type="checkbox"/>	
Odors	<input type="checkbox"/>	<input type="checkbox"/>	
Noise	<input type="checkbox"/>	<input type="checkbox"/>	
Vibration	<input type="checkbox"/>	<input type="checkbox"/>	
Wetness/Humidity	<input type="checkbox"/>	<input type="checkbox"/>	
Toxic Agents	<input type="checkbox"/>	<input type="checkbox"/>	
Electrical Currents	<input type="checkbox"/>	<input type="checkbox"/>	
Heavy Machinery	<input type="checkbox"/>	<input type="checkbox"/>	
Violence	<input type="checkbox"/>	<input type="checkbox"/>	
Disease	<input type="checkbox"/>	<input type="checkbox"/>	
Smoke	<input type="checkbox"/>	<input type="checkbox"/>	
Other	<input type="checkbox"/>	<input type="checkbox"/>	

FACTOR 9. Use of Technology/Specialized Equipment: Please check the level of technology or specialized equipment use needed for you to perform your job.

- LEVEL 1: Position has no responsibility for, or use of, technology.
- LEVEL 2: Position has some basic use of computers for data entry and some use of the telephone, copier, etc. Position has some basic use of light equipment such as push mowers, weed whackers, pole saws, custodial equipment, etc.
- LEVEL 3: Position has daily use of computers for data entry and use of the telephone, fax machine, copier, etc. Position has daily use of light equipment such as push mowers, weed whackers, pole saws, custodial equipment, etc.
- LEVEL 4: Position has daily use of computers, the Internet, Smartphones, etc. to create databases, spreadsheets, or reports. Position designs and creates customized reports, presentations, and/or documents using advanced software skills.
- LEVEL 5A: Position provides routine consultation and technology support for everyday computer programming and/or software requests/questions to others in the organization; is an applications super user; or uses specialized software such as GIS, SCADA or telecommunications software.
- LEVEL 5B: Position uses, troubleshoots, and/or repairs various pieces of specialized equipment such as HVAC, lighting, gas flares, blowers, engines, heavy equipment, diagnostic equipment, large vehicles (vacuum trucks, street sweepers, fire apparatus) and/or medical or public safety equipment.
- LEVEL 6: Position is responsible for advanced computer programming, system security, maintenance, training, and purchasing of items such as computers, printers, scanners, etc., for the computer system for the organization (IT personnel).
- LEVEL 7: Position is responsible for the overall direction and supervision of the staff that are responsible for the computer and technology needs of the organization, including responsibility for developing technology policies for the organization (IT personnel).

10. FLSA EXEMPT OR NON-EXEMPT DETERMINATION

Do you receive overtime or comp time for hours worked beyond your normal work week? Yes No

Is your position considered any one of the following: Executive, Administrative, Professional, or Computer? If so, please answer the questions in the applicable sections below. If not, please skip to Question 11.

Please answer for only one category:

A. Executive	No	Yes	Don't know
Are you paid the equivalent of at least \$455 per week on a salary basis?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are you paid the equivalent of at least \$913 per week on a salary basis?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is your primary duty managing the department or unit of a local government? Percent of time spent managing _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do you customarily direct the work of two or more other employees (or the equivalent of two or more, e.g., 4 part-timers)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do you have the ability to hire and fire, or do your recommendations carry significant weight even if you are unauthorized to make the final decision?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

B. Administrative

Are you paid the equivalent of at least \$455 per week on a salary basis?

No	Yes	Don't know
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Are you paid the equivalent of at least \$913 per week on a salary basis?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Is this a "staff" position where your primary duty is performing office or non-manual work directly related to the management or general operations of the organization, division or unit?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Do you exercise discretion and independent judgment with respect to matters of significance, have the authority to formulate/interpret policy, and have a high level of operational responsibility?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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C. Professional

Are you paid the equivalent of at least \$455 per week on a salary basis?

No	Yes	Don't know
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Are you paid the equivalent of at least \$913 per week on a salary basis?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

Does your primary duty include the performance of work that requires advanced knowledge in a field of science or learning that is customarily acquired by a prolonged course of specialized instruction?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

Is a specialized advanced degree a prerequisite for your job?
If yes, what is the degree or certification?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

D. Computer

Are you paid the equivalent of at least \$455 per week on a salary basis?

No	Yes	Don't know
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Are you paid the equivalent of at least \$913 per week on a salary basis?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

Do your primary duties involve:

The application of systems analysis techniques and procedures, including consulting with users, to determine hardware, software or system functional specifications; OR

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

The design, development, documentation, analysis, creation, testing or modification of computer systems or programs, including prototypes, based on or related to user or system design specifications; OR

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

The design, documentation, testing, creation or modification of computer programs related to organizational operating systems; OR

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

A combination of the aforementioned duties, the performance of which requires the same level of skills?

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

11. Comments/Additional Information: Feel free to add additional information below. If using a printed copy of this form, use the back of the form to add your comments.

Type your name and the date below, then save this form as a Word document with the file name of "JobTitle.LastName.FirstName" and email it to your supervisor. If using a printed copy of this form, sign and date it and then deliver to your supervisor.

EMPLOYEE'S SIGNATURE OR TYPED NAME

DATE

THIS SECTION TO BE COMPLETED BY IMMEDIATE SUPERVISOR AND/OR DEPARTMENT HEAD

Please provide your comments below. If using a printed copy of the form and additional space is needed, please use the back of this form or attach an additional sheet. **Please do not mark in employee's portion of the questionnaire.**

1. Do you agree with the employee's answers to all of the above questions? If not, please explain.
2. List any job duties or assignments which the employee performs which are in addition to those listed on the job description or this form.
3. How long has this employee worked for you?
4. Additional comments from the employee's immediate supervisor:

Type your name and the date below, then email this form to your Department Head (if applicable) or to the Human Resources Director. If using a printed copy of this form, sign and date it before forwarding.

SUPERVISOR'S SIGNATURE OR TYPED NAME

DATE

If Supervisor isn't Department Head, Department Head should review this form as well.

- I have read the above and substantially concur.
 I have read the above and have the following comments:

Type your name and the date below, and then email this form to the Human Resources Director. If using a printed copy of this form, sign and date it before forwarding.

DEPARTMENT HEAD SIGNATURE OR TYPED NAME

DATE

Factor 1: Education		Factor 2: Work Experience		Factor 3: Level of Discretion				
1	20	1	25		Minor	Moderate	Serious	Critical
2	40	2	50	Little	10	20	35	55
3	50	3	75	Some	15	25	45	70
4	60	4	100	Often	25	45	55	80
5	80	5	125	High	45	55	75	100
6	90			Very High	50	60	90	115
7	100							

**License/
Certificate** +10

Factor 4: Policy Development	
1	15
2	30
3	40
4	60
5	75
6	85
7*	100

Factor 5: Planning	
1	35
2	50
3	65
4	80
5	95
6*	110

Factor 6: Contact with Others	
1	15
2	30
3	45
4	60
5	75
6	85
7	100

Factor 7: Work of Others	
No Supv	0
1	10
2	25
3	40
4	65
5	80
6	85
7	95
8	105*

Factor 8: Working Conditions		
1	Office work only. Good working conditions with almost complete absence of physically demanding, unpleasant, strenuous, and/or hazardous elements.	15
2	Minimal external work or occasional exposure to physically demanding, unpleasant, strenuous, and/or hazardous situations.	30
3	Frequent exposure to physically demanding, unpleasant, strenuous, and/or hazardous elements.	45
4	Regular exposure to particularly physically demanding, unpleasant, strenuous, and/or hazardous elements, such as, dealing with inclement weather, operating heavy equipment, etc.	60
5	Continuous exposure to life threatening public safety situations which could jeopardize personal safety.	75

Factor 9: Technology	
1	0
2	10
3	30
4	50
5A	65
5B	65
6	75
7	85

* These responses reserved for the highest-level of organization-wide authority, i.e. the Administrator/Manager

JOB EVALUATION INSTRUMENT
FACTOR 1: EDUCATION

This factor measures the minimum level of education required by the job that is normally acquired through formal instruction.

Level	Definition	Point Value
1	Level of knowledge that is below what is normally attained through high school graduation.	20
2	High school degree or equivalent (GED).	40
3	High school, plus elementary technical training, acquired on the job or through one year or less of technical or business school.	50
4	Extensive technical or specialized training such as that which would be acquired by an Associates Degree or two years of technical or business school.	60
5	Completion of four-year college degree program.	80
6	Additional professional level of education beyond a four-year college program, such as a CPA or Professional Engineer (P.E.) training.	90
7	Completion of graduate coursework equal to a Master's Degree or higher.	100
Add on to any level as needed	License or certificate required to perform job duties	10

JOB EVALUATION INSTRUMENT
FACTOR 2: WORK EXPERIENCE

This factor measures the amount of work experience an employee would need to possess before assuming full responsibility for the position and performing the work effectively.

Level	Definition	Point Value
1	Less than one year experience is required.	25
2	Between one year and three years experience is required.	50
3	Between four to six years experience is required.	75
4	Between seven to ten years experience is required.	100
5	More than ten years experience is required.	125

JOB EVALUATION INSTRUMENT
FACTOR 3: INDEPENDENT JUDGMENT & DECISION MAKING

This factor measures the level of discretion or judgment the individual exercises in making decisions and the potential impact of such decisions or judgments on the overall success of the organization and impact on the community.

Level of Discretion	Potential Impact of Erroneous Decisions or Judgment			
	Minor: Some inconvenience and delays but minor costs in terms of time, money, or public/employee good will.	Moderate: Moderate costs in time, money, or public/employee good will would be incurred. Delays in important projects/schedules likely	Serious: Important goals would not be achieved and the financial, employee, or public relations posture of the Organization would be seriously affected	Critical: Critical goals and objectives of the Organization would be adversely and very seriously affected. Error could likely result in critical financial loss, property damage, or bodily harm/loss of life
LITTLE: Little discretion or independent judgment exercised	10	20	35	55
SOME: Some discretion or judgment exercised, but supervisor is normally available	15	25	45	70
OFTEN: Job often requires making decisions in absence of specific policies and/or guidance from supervisors, but some direct guidance is received from supervisors	25	45	55	80
HIGH: High level of discretion with decisions restricted only by Departmental policies and little direct guidance from supervisors	45	55	75	100
VERY HIGH: Very high level of discretion with decisions only restricted by the broadest policies of the Organization	50	60	90	115

JOB EVALUATION INSTRUMENT
FACTOR 4: RESPONSIBILITY FOR POLICY DEVELOPMENT

This factor is a measure of the extent to which the position requires the employee to participate in the development of policies and procedures both within the department and between departments in the organization.

Level	Definition	Point Value
1	Position involves only the execution of policies or existing standard operating procedures.	15
2	May provide some input to supervisor when policies or standard operating procedures are updated.	30
3	Position involves some development of policies/procedures for the Department and/or the interpretation or explanation of departmental policies for others in the organization or residents.	40
4	Position involves significant or primary responsibility for the development of policies and procedures for a division or organizational component of a department, as well as the interpretation, execution and recommendation of changes to department policies.	60
5	Position involves significant or primary responsibility for the development of policies and procedures for an entire department, plus occasional participation in the development of policies which affect other departments in the organization.	75
6	Position involves the primary responsibility for the development of departmental policies and procedures and regular participation in the development of policies that affect other departments and occasionally involves participation in the development of organization-wide policies.	85
7	Position involves primary responsibility for the overall development of organization-wide policies.	100

JOB EVALUATION INSTRUMENT
FACTOR 5: PLANNING

This factor measures the degree to which the incumbent plans, either their own daily work or for the use of resources (manpower, equipment, supplies, etc.) in the attainment of departmental objectives and organization-wide goals.

Level	Definition	Point Value
1	Position requires that my daily work load and activities are assigned to me by my supervisor.	35
2	Position requires that I plan my own daily work load and work independently according to established procedures or standards.	50
3	Position requires that I plan my own daily work load and those of others in the department (first-level supervision).	65
4	Position requires an above average ability to analyze data and develop departmental plans, including plans where a number of difficult, technical and/or administrative problems must be addressed (Manager/Division level planning).	80
5	Position requires a high level of analytical ability to develop plans for a department or complex situation, including plans that involve integrating/involving/impacting other departments (Department Head level planning).	95
6	An extremely high level of planning and analysis is required for the entire organization. Work at this level often includes strategic planning for the organization, long range (five years or more) plans, etc (City Manager/Administrator level).	110

JOB EVALUATION INSTRUMENT
FACTOR 6: CONTACT WITH OTHERS

This factor considers the extent to which the employee requires meeting and dealing with the public and influencing other persons, as well as the level of authority the employee has to make commitments on behalf of the organization.

Level	Definition	Point Value
1	Position involves interaction with fellow workers on routine matters with relatively little public contact.	15
2	Position involves frequent internal and external contact, but generally on routine matters such as furnishing or obtaining information.	30
3	Position involves frequent internal contact and regular contact with outsiders generally on routine matters, including contacts with irate outsiders which require some public relations skill for taking complaints for others to follow up upon.	45
4	Position involves frequent internal and external contacts which require public relations skills in handling complaints. Contacts involve non-routine problems and require in-depth discussion and/or persuasion in order to resolve the problem. Handles more difficult contacts that are referred by front line employees.	60
5	Position involves frequent internal and external contacts which require skill in dealing with, and influencing others, and initiating changes in policy/procedures to address the issue so as to avoid having to deal with the issue again in the future.	75
6	Position involves frequent internal and external contacts in which position acts as the spokesperson for the department and is authorized to make commitments of significant resources on behalf of the department.	85
7	Position involves frequent internal and external contacts where position represents the entire organization and is authorized to make commitments in matters of broad or critical interest to the entire organization.	100

JOB EVALUATION INSTRUMENT
FACTOR 7: WORK OF OTHERS

This factor measures the extent to which the employee is responsible for determining work levels and work content for other employees.

Level	Size of Group	Point Value
0	No responsibility for the work of others.	0
1	Responsible for assigning work to an employee or employees, without acting in a supervisory role.	10
2	Responsible for the supervision of one full time or several part time employees.	25
3	Responsible for the supervision of two to five full time (or full time equivalent) employees.	40
4	Responsible for the supervision of six to 15 full time (or full time equivalent) employees.	65
5	Responsible for direct and/or indirect supervision of 16 to 29 full time (or full time equivalent) employees.	80
6	Responsible for direct and/or indirect supervision of 30 to 50 full time (or full time equivalent) employees.	85
7	Responsible for direct and/or indirect supervision of more than 51 full time (or full time equivalent) employees.	95
8	Responsible for direct and indirect supervision of the entire organization.	105

JOB EVALUATION INSTRUMENT
FACTOR 8: WORKING CONDITIONS

This factor considers the physical conditions surrounding the job that are beyond the employee's control, but which may be physically demanding, unpleasant, strenuous, and/or hazardous, and may impact the employee's physical well-being.

Level	Definition	Point Value
1	Office work only. Good working conditions with almost complete absence of physically demanding, unpleasant, strenuous, and/or hazardous elements.	15
2	Minimal external work or occasional exposure to physically demanding, unpleasant, strenuous, and/or hazardous situations.	30
3	Frequent exposure to physically demanding, unpleasant, strenuous, and/or hazardous elements.	45
4	Regular exposure to particularly physically demanding, unpleasant, strenuous, and/or hazardous elements such as dealing with inclement weather, operating heavy equipment, etc.	60
5	Continuous exposure to life threatening public safety situations which could jeopardize personal safety.	75

JOB EVALUATION INSTRUMENT
FACTOR 9: USE OF TECHNOLOGY/SPECIALIZED EQUIPMENT

This factor considers the extent to which the employee utilizes and supports technology, enhancing the efficiency and communication on behalf of the organization.

Level	Definition	Point Value
1	Position has no responsibility for, or use of, technology.	0
2	Position has some basic use of computers for data entry, and some use of the telephone, copier, etc.	10
3	Position has daily use of computers for data entry and use of the telephone, radios, fax machine, copier, etc. Position has daily use of light equipment such as push mowers, weed whackers, pole saws, custodial equipment, etc.	30
4	Position has daily use of computers, the Internet, Smartphones, etc. to create databases, spreadsheets, or reports. Position designs and creates customized reports, presentations, and/or documents using advanced software skills.	50
5A	Position provides routine consultation and technology support for everyday computer programming and/or software requests/questions to others in the organization; is an applications super user; or uses specialized software such as GIS, SCADA or telecommunications software.	65
5B	Position uses, repairs, and/or troubleshoots specialized equipment such as HVAC, lighting, gas flares, blowers, engines, heavy equipment, diagnostic equipment, large vehicles (vacuum trucks, street sweepers, fire apparatus) and/or medical or public safety equipment.	65
6	Position is responsible for advanced computer programming, system security, maintenance, training, and purchasing of items such as computers, printers, scanners, etc., for the computer system for the organization (IT personnel).	75
7	Position is responsible for the overall direction and supervision of the staff that are responsible for the computer and technology needs of the organization, including responsibility for developing technology policies for the organization (IT personnel).	85

Elected Official Salary Survey

**CITY OF GARDNER
Elected Officials**

APRIL 2024



EDWARD J. COLLINS, JR. CENTER FOR PUBLIC MANAGEMENT
 JOHN W. McCORMACK GRADUATE SCHOOL OF POLICY AND GLOBAL STUDIES
 UNIVERSITY OF MASSACHUSETTS BOSTON

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Contents

INTRODUCTION	2
PURPOSE	2
METHODOLOGY	2
SURVEY	2
ANALYSIS	2
CLOSING	3
SURVEY SUMMARY – ALL DATA	4
SURVEY SUMMARY MAYORAL SALARY	7

INTRODUCTION

The City of Gardner engaged the services of the Collins Center for Public Management to conduct a salary survey for the purpose of reviewing and evaluation the existing compensation for Elected Officials positions. (List Attached)

PURPOSE

The purpose of a survey is to measure where an organization is with respect to wages at a point in time relative to other municipalities in the labor market or region. A survey provides insight into how a compensation system compares to other organizations. While a survey is a useful tool and is helpful to measure or evaluate one organization against others, it is not an exact science. Many factors contribute to compensation plans including finances, region, demographics, organizational design and size, and staffing levels. It is important to view a survey as a snapshot in time and an overview to gain insight into trends, averages, and similarities, not to find “exact” data points and comparisons.

METHODOLOGY

The Center surveyed all Massachusetts cities with a Mayor, all of which responded to the survey. After the data was received, it was incorporated into an Excel spreadsheet that includes tabs with the original data received from the responding cities.

SURVEY

As mentioned above, the purpose of a survey is to evaluate an organization against other similarly situated organizations within a labor market or region. While none of the cities surveyed are exactly the same as Gardner, there is sufficient common purpose, responsibilities and structure to make accurate assessments on matters of compensation. A summary of the survey is attached to this report.

ANALYSIS

While the Collins Center does not make specific recommendations on elected official compensation, analysis has been done considering factors that the City may choose to consider in making decisions regarding compensation. The Center recommends considering factors such as county, region, population, equalized value and average tax bill in determining which cities to

use as comparison. Cities such as Worcester, Lowell and Cambridge should not be considered as these are Mayor/Manager/Council. Additionally, geographic location, population and wealth should inform decisions about compensation. However, cities are free to set compensation according to individual ordinances and practices.

CLOSING

The Collins Center would like to thank the City for inviting us to work on this project. The support received in the gathering of information and access to information is appreciated. The Project Team is available to meet to review the work at the City's convenience.

City	Population	Mayor	Years in Office	Council President	Council Vice President	Council Member	School Cte Chair	School Cte Vice Chair	School Cte Member
Haverhill	67,500	\$150,000	1 month	\$18,000	\$15,000	\$15,000	Mayor	\$0	\$8,000
Holyoke	37,414	\$100,000	2	\$11,000	\$10,000	\$10,000	\$5,000	\$5,000	\$5,000
Lawrence	90,000	\$100,385	2	\$27,500	\$25,000	\$25,000	Mayor		
Leominster	47,553	\$101,383	30	\$13,570	\$13,570	\$13,570	\$2,000	\$2,000	\$2,000
Lowell	113,608	\$30,000	>1 year	Mayor	\$25,000	\$25,000	Mayor	\$12,000	\$12,000
Lynn	100,689	\$145,000	3	\$27,000	\$25,000	\$25,000	Mayor	\$9,600	\$9,600
Malden	66,263	\$150,000	12	\$28,000	\$25,000	\$25,000	\$12,000	\$12,000	\$12,000
Marlborough	42,000	\$112,059	<1 month	\$11,206	\$11,206	\$11,206	\$3,000	\$3,000	\$3,000
Medford	71,871	\$151,425	4	\$32,550	\$30,639	\$29,360			
Melrose	29,312	\$125,000	<1 year	\$5,000	\$5,000	\$5,000			
Methuen	53,000	\$100,000	5	\$9,500	\$8,700	\$7,900			
New Bedford	100,682	\$116,490	11	\$33,086	\$27,793	\$27,793			
Newburyport	18,295	\$105,750	2	\$11,000	\$9,000	\$9,000		\$3,600	\$3,000
Newton	87,381	\$155,000	6	\$15,500	\$15,500	\$15,500	\$7,750	\$7,750	\$7,750
North Adams	12,924	\$99,850	2	\$3,672	\$3,060	\$3,060			
Northampton	29,311	\$130,000	2	\$21,000	\$16,900	\$16,900		\$9,300	\$9,300
Peabody	54,500	\$135,000	13	\$12,150	\$12,150	\$12,150	\$6,000	\$6,000	\$6,000
Pittsfield	43,927	\$115,725	< 1 month	\$10,000	\$8,000	\$8,000	\$4,000	\$4,000	\$4,000

City	Population	Mayor	Years in Office	Council President	Council Vice President	Council Member	School Cte Chair	School Cte Vice Chair	School Cte Member
Quincy	102,897	\$150,942	16	\$29,700	\$29,700	\$29,700			
Revere	60,720	\$146,421	<1 year	\$30,298	\$27,983	\$27,983	\$16,000	\$16,000	\$16,000
Salem	44,000	\$150,000	<1 year	\$15,500	\$15,000	\$15,000	Mayor	\$12,000	\$12,000
Somerville	79,762	\$180,000	2	\$45,000	\$40,000	\$40,000	\$17,500	\$15,000	\$15,000
Springfield	155,000	\$175,000	16	\$28,500	\$28,500	\$28,500		\$18,000	\$18,000
Taunton	59,945	\$133,049	4	\$16,631	\$16,631	\$16,631	\$12,000	\$12,000	\$12,000
Waltham	64,000	\$160,533	20	\$22,104	\$21,604	\$21,604	Mayor	\$13,396	\$13,396
Westfield	41,000	\$100,000	3	\$14,500	\$14,500	\$14,500	Mayor	\$9,425	\$9,425
West Springfield	28,000	\$130,000	8	\$12,500	\$10,000	\$10,000	\$5,000	\$5,000	\$5,000
Weymouth	56,734	\$140,000	9	\$12,000	\$11,000	\$10,000	\$7,000	\$6,000	\$6,000
Woburn	40,000	\$123,000	< 1 month	\$14,000	\$12,000	\$12,000	\$12,300	\$11,000	\$11,000
Worcester	206,518	\$41,289	12 years	Mayor	\$35,217	\$35,217	Mayor	\$16,980	\$16,980

SURVEY SUMMARY MAYORAL SALARY

DESCRIPTION	ALL	ALL*	AVE TAX BILL	AVE TAX BILL*	COUNTY	COUNTY*	FOUR COUNTIES	FOUR COUNTIES*	EQV	EQV*	POPULATION
GARDNER	\$105,904	\$105,904	\$105,904	\$105,904	\$105,904	\$105,904	\$105,904	\$105,904	\$105,904	\$105,904	\$105,904
AVERAGE SALARY	\$129,507	\$133,550	\$125,182	\$131,151	\$87,557	\$110,692	\$108,865	\$115,009	\$102,242	\$114,350	\$113,457
MEDIAN SALARY	\$127,501	\$130,000	\$121,000	\$122,500	\$101,383	\$110,692	\$105,692	\$110,000	\$100,385	\$115,725	\$112,500
GARDNER MINUS AVERAGE	(\$23,603)	(\$27,646)	(\$19,278)	(\$25,247)	\$18,347	(\$4,787)	(\$2,961)	(\$9,105)	\$3,663	(\$8,446)	(\$7,553)
GARDNER MINUS MEDIAN	(\$21,597)	(\$24,096)	(\$15,096)	(\$16,596)	\$4,521	(\$4,787)	\$213	(\$4,096)	\$5,519	(\$9,821)	(\$6,596)

Notes: * reflects analysis without the Mayoral salary in cities with a Mayor/Manager/Council form of government. (Cambridge, Lowell, Worcester)
 Factors of Average Tax Bill, Counties, Equalized Value and Population include cities with similar values to Gardner's and not ALL cities

Appendix D

FY2023 Audited Financial Statements and
Federal Single Audit Reports

CITY OF GARDNER, MASSACHUSETTS

**INDEPENDENT AUDITORS' REPORTS REQUIRED BY TITLE 2 U.S. CODE OF
FEDERAL REGULATIONS PART 200, UNIFORM ADMINISTRATIVE
REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL
AWARDS (UNIFORM GUIDANCE) AND GOVERNMENT AUDITING STANDARDS**

FOR THE YEAR ENDED JUNE 30, 2023

CITY OF GARDNER, MASSACHUSETTS

CONTENTS

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1-2
Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance.....	3-5
Schedule of Expenditures of Federal Awards.....	6-7
Notes to Schedule of Expenditures of Federal Awards	8
Schedule of Findings and Questioned Costs.....	9-10



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Mayor and City Council
City of Gardner, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Gardner, Massachusetts (the City), as of and for the year ended June 30, 2023, (except for the Gardner Contributory Retirement System which is as of and for the year ended December 31, 2022), and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 6, 2024.

Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component unit, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of

deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the Schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Marcum LLP

Andover, MA
March 6, 2024



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and City Council
City of Gardner, Massachusetts

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Gardner, Massachusetts's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2023. The City's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material, noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on

a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Gardner, Massachusetts (the City), as of and for the year ended June 30, 2023, (except for the Gardner Contributory Retirement System which is as of and for the year ended December 31, 2022), and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 6, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Marum LLP

Andover, MA

March 29, 2024, except for the report on the Schedule of Expenditure of Federal Awards which is dated March 6, 2024

CITY OF GARDNER, MASSACHUSETTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

<i>Federal Agency</i>	Federal	Pass Through	Federal
Cluster	Assistance	Identifying	Expenditures
Pass-through Agency	Listing	Number	
Program Title	Number	Number	
<i>U.S. Department of Agriculture</i>			
Child Nutrition Cluster			
Passed Through the Massachusetts Department of Elementary and Secondary Education			
National School Breakfast Program	10.553	14-103	\$ 281,486
National School Lunch Program - Cash Assistance	10.555	14-103	772,225
National School Lunch Program - Non-Cash Assistance	10.555	14-103	47,211
National School Lunch Program - Supply Chain Assistance	10.555	14-103	71,925
Summer Food Service Program for Children	10.559	Unknown	22,458
Total Child Nutrition Cluster			1,195,305
Passed Through the Massachusetts Department of Elementary and Secondary Education			
Child Nutrition Discretionary Grants Limited Availability	10.579	14-103	20,000
Total U.S. Department of Agriculture			1,215,305
<i>U.S. Department of Housing and Urban Development</i>			
Passed Through the Massachusetts Department of Housing and Community Development			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	ME-G-2018	852,156
Total U.S. Department of Housing and Urban Development			852,156
<i>U.S. Department of Justice</i>			
Passed Through the Massachusetts Executive Office of Public Safety and Security			
COVID-19 - Strengthening the Medical Examiner-Coroner System	16.037	Unknown	30,207
Public Safety Partnership and Community Policing Grants	16.710	Unknown	4,816
Total U.S. Department of Justice			35,023
<i>U.S. Department of Transportation</i>			
Passed Through the Massachusetts Aeronautics Commission			
Airport Improvement Program	20.106	3-25-0020-021-2022	286,970
Total U.S. Department of Transportation			286,970
<i>U.S. Department of Treasury</i>			
Passed Through the Massachusetts Executive Office for Administration and Finance			
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	Unknown	2,034,515
Total U.S. Department of Treasury			2,034,515

See accompanying notes to this schedule.

CITY OF GARDNER, MASSACHUSETTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2023

<i>Federal Agency</i>	Federal	Pass Through	Federal
Cluster	Assistance	Identifying	Expenditures
Pass-through Agency	Listing	Number	
Program Title	Number	Number	Expenditures
<i>U.S. Department of Education</i>			
Special Education Cluster			
Passed Through the Massachusetts Department of Elementary and Secondary Education			
Special Education Grants to States	84.027	240-710611-2023-0103	922,213
Special Education Grants to States	84.027	252-656330-2022-0103	20,688
Special Education Preschool Grants	84.173	26218GARDNERPUBSPAY1	29,942
Total Special Education Cluster			972,843
Passed Through the Massachusetts Department of Elementary and Secondary Education			
Title I Grants to Local Educational Agencies	84.010	305-688180-2023-0103	789,354
Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind	84.160	248-546588-2022-0103	8,373
English Language Acquisition	84.365A	180-688182-2023-0103	21,032
Supporting Effective Instruction State Grant	84.367A	140-688181-2023-0103	67,881
Student Support and Academic Enrichment Program	84.424A	309-688183-2023-0103	58,468
COVID-19 - Elementary and Secondary School Emergency Relief (Mass Grad) Fund	84.425D	324-616360-2022-0103	10,500
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER I) Fund	84.425D	113-379761-2021-0103	86,242
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER II) Fund	84.425D	115-528104-2022-0103	231,666
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER III) Fund	84.425D	119-583087-2022-0103	2,491,771
Total U.S. Department of Education			4,738,130
<i>U.S. Department of Homeland Security</i>			
Passed Through the Massachusetts Emergency Management Agency			
Assistance to Firefighters Grant	97.044	Unknown	43,627
Total U.S. Department of Homeland Security			43,627
Total Federal Expenditures			<u>\$ 9,205,726</u>

See accompanying notes to this schedule.

CITY OF GARDNER, MASSACHUSETTS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City of Gardner, Massachusetts (the City) under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.
- Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.
- The amounts reported for the National School Lunch Program – Non-Cash Assistance represent the fair value of commodities received.

NOTE 2 – DE MINIMIS COST RATE

The City has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 - DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

During fiscal year 2023 the City did not receive donated PPE from federal sources.

NOTE 4 - SUBRECIPIENTS

Of the federal expenditures presented in the Schedule, the City did not provide federal awards to subrecipients.

CITY OF GARDNER, MASSACHUSETTS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2023

SECTION I — SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

Yes No

Significant deficiency(ies) identified?

Yes None reported

Non-compliance material to financial statements noted?

Yes No

FEDERAL AWARDS

Internal control over major federal programs:

Material weakness(es) identified?

Yes No

Significant deficiency(ies) identified?

Yes None reported

Type of auditors' report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes No

Identification of major federal programs:

NAME OF FEDERAL PROGRAM OR CLUSTER

ASSISTANCE LISTING NUMBER(S)

COVID-19 Coronavirus State and Local Fiscal Recovery Fund

21.027

Title I Grants to Local Educational Agencies

84.010

Special Education Cluster

84.027/84.173

COVID-19 Elementary and Secondary School Emergency

Relief Fund

84.425D

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

Yes No

CITY OF GARDNER, MASSACHUSETTS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

None.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS

There were no findings in the prior year.



CITY OF GARDNER, MASSACHUSETTS

Financial Statements
For the Year Ended June 30, 2023

(With Independent Auditors' Report Thereon)

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	12
Statement of Activities	14
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	15
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balances	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	18
Proprietary Funds:	
Statement of Net Position	19
Statement of Revenues, Expenses, and Changes in Net Position	21
Statement of Cash Flows	22
Fiduciary Funds:	
Statement of Fiduciary Net Position	24
Statement of Changes in Fiduciary Net Position	25
Notes to Financial Statements	26

REQUIRED SUPPLEMENTARY INFORMATION:

Budget and Actual:

Schedule of Revenues, Expenditures, and Other Financing Sources/(Uses) – Budget and Actual – General Fund	67
Notes to Required Supplementary Information for General Fund Budget	68

Pension:

Schedule of Proportionate Share of the Net Pension Liability	69
Schedule of Pension Contributions	70

OPEB:

Schedule of Changes in the Net OPEB Liability	71
Schedules of the Net OPEB Liability, Contributions, and Investment Returns	72



INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and City Council
City of Gardner, Massachusetts

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Gardner, Massachusetts (the City), as of and for the year ended June 30, 2023 (except for the Gardner Contributory Retirement System which is as of and for the year ended December 31, 2022), and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Gardner, Massachusetts, as of June 30, 2023 (except for the Gardner Contributory Retirement System which is as of and for the year ended December 31, 2022), and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Levi Heywood Library Association, which represents 100% of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Levi Heywood Library Association, is based solely on the report of the other auditor.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. The financial statements of the Gardner Contributory Retirement System and the Levi Heywood Memorial Library Association were not audited in accordance with *Government Auditing Standards*. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the budgetary comparison for the General Fund, and certain pension and OPEB schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Marcum LLP

Merrimack, NH
March 6, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Gardner, Massachusetts (the City), we offer readers this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2023.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, education, public works, health and human services, culture and recreation, interest, and intergovernmental. The business-type activities include water, sewer, golf, solid waste, and landfill activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The City's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Reconciliations are provided to facilitate the comparison between governmental funds and governmental activities.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. The proprietary fund category includes enterprise and internal service funds.

Enterprise funds are used to report activity for which a fee is charged to external users, and must be used when one of the following criteria are met (1) activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges, (2) laws or regulations require the activity's costs of providing services be recovered with fees and charges, and (3) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs such as depreciation or debt service. The primary focus on these criteria is on fees charged to external users. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements, only in more detail. Specifically, enterprise funds are used to account for water, sewer, and golf operations, which are considered to be major funds, as well as solid waste and landfill operations, which are considered to be nonmajor funds.

Internal service funds are an accounting device used to accumulate and allocate costs internally among various functions. Specifically, internal service funds are used to account for self-insured employee health programs. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's programs.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

Financial Highlights

- As of the close of the current fiscal year, the City reported a total net position deficit of \$13,997,558. Out of the total net position, the unrestricted net position was a deficit of \$142,060,391. The City has recognized a substantial net OPEB (other postemployment benefits) liability of \$106,357,151 contributing to the deficit in its unrestricted net position.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$30,158,167, which includes \$10,972,657 remaining from the issuance of debt for the Waterford Street Elementary School that will be used for ongoing construction in fiscal year 2024.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$6,591,179 representing 9.5% of total General Fund expenditures. For this calculation, expenditures did not include the state on-behalf contribution for teachers' retirement.

Government-Wide Financial Analysis

The following is a summary of condensed government-wide financial data for the current and prior fiscal year.

	NET POSITION					
	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current and other assets	\$ 46,825,963	\$ 62,729,041	\$ 15,587,811	\$ 15,416,519	\$ 62,413,774	\$ 78,145,560
Capital assets	<u>144,691,297</u>	<u>127,979,986</u>	<u>40,012,263</u>	<u>39,467,356</u>	<u>184,703,560</u>	<u>167,447,342</u>
Total Assets	191,517,260	190,709,027	55,600,074	54,883,875	247,117,334	245,592,902
Deferred Outflows of Resources	21,698,504	25,221,669	849,892	556,476	22,548,396	25,778,145
Liabilities						
Long-term liabilities outstanding	204,364,452	204,470,140	26,888,813	27,040,169	231,253,265	231,510,309
Other liabilities	<u>7,996,886</u>	<u>11,944,439</u>	<u>70,830</u>	<u>134,877</u>	<u>8,067,716</u>	<u>12,079,316</u>
Total Liabilities	212,361,338	216,414,579	26,959,643	27,175,046	239,320,981	243,589,625
Deferred Inflows of Resources	43,929,024	48,501,702	413,283	1,384,055	44,342,307	49,885,757
Net Position						
Invested in capital assets, net	98,801,080	94,180,326	19,257,487	16,673,655	118,058,567	110,853,981
Restricted	10,004,266	15,494,271	-	-	10,004,266	15,494,271
Unrestricted	<u>(151,879,944)</u>	<u>(158,660,182)</u>	<u>9,819,553</u>	<u>10,207,595</u>	<u>(142,060,391)</u>	<u>(148,452,587)</u>
Total Net Position	\$ <u>(43,074,598)</u>	\$ <u>(48,985,585)</u>	\$ <u>29,077,040</u>	\$ <u>26,881,250</u>	\$ <u>(13,997,558)</u>	\$ <u>(22,104,335)</u>

Current and other assets decreased \$15.7 million from the previous fiscal year. The decrease related to governmental activities. The Waterford Street Elementary School project unspent debt decreased by \$8.3 million. Capital assets increased \$17.3 million primarily due to the same project which incurred \$16.8 million of costs in fiscal year 2023. Deferred outflows decreased \$3.2 million from the previous year primarily due to change in assumptions related to the OPEB liability as the discount rate increased 1.5%. Other liabilities decreased \$4.0 million due to an increase in accrued payroll and unearned revenue. Deferred inflows decreased \$5.5 million from the previous year primarily due to the change from expected to actual earnings on investments for the Gardner Contributory Retirement System (the System), as the System incurred investment losses of \$9.0 million.

The largest portion of net position \$118,058,567 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$10,004,266 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position reflects a deficit of \$(142,060,391) primarily resulting from unfunded pension and OPEB liabilities.

	CHANGE IN NET POSITION					
	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues:						
Charges for services	\$ 5,592,431	\$ 4,776,363	\$ 10,212,768	\$ 10,554,609	\$ 15,805,199	\$ 15,330,972
Operating grants and contributions	44,069,288	42,190,774	-	-	44,069,288	42,190,774
Capital grants and contributions	9,456,071	33,233,275	29,580	42,970	9,485,651	33,276,245
General revenues:						
Property taxes	31,984,768	29,858,804	-	-	31,984,768	29,858,804
Excises	2,839,424	2,358,245	-	-	2,839,424	2,358,245
Penalties, interest, and other taxes	506,306	540,356	-	-	506,306	540,356
Grants and contributions not restricted to specific programs	5,141,537	5,194,157	-	-	5,141,537	5,194,157
Investment income (loss)	1,027,238	(131,190)	208,190	39,727	1,235,428	(91,463)
Miscellaneous	1,761,625	418,224	41,083	40,435	1,802,708	458,659
Total Revenues	102,378,688	118,439,008	10,491,621	10,677,741	112,870,309	129,116,749
Expenses						
General government	9,027,869	5,718,941	-	-	9,027,869	5,718,941
Public safety	16,077,535	14,833,651	-	-	16,077,535	14,833,651
Education	55,426,760	51,356,883	-	-	55,426,760	51,356,883
Public works	6,322,852	5,556,090	-	-	6,322,852	5,556,090
Health and human services	1,755,749	1,514,504	-	-	1,755,749	1,514,504
Culture and recreation	2,271,304	1,601,360	-	-	2,271,304	1,601,360
Interest on long-term debt	1,658,165	935,925	-	-	1,658,165	935,925
Intergovernmental	1,921,942	2,040,052	-	-	1,921,942	2,040,052
Water operations	-	-	3,394,282	3,625,156	3,394,282	3,625,156
Sewer operations	-	-	3,886,641	3,375,554	3,886,641	3,375,554
Golf operations	-	-	927,623	891,885	927,623	891,885
Solid waste and landfill	-	-	2,092,810	1,668,940	2,092,810	1,668,940
Total Expenses	94,462,176	83,557,406	10,301,356	9,561,535	104,763,532	93,118,941
Change in net position before transfers	7,916,512	34,881,602	190,265	1,116,206	8,106,777	35,997,808
Transfers, net	(2,005,525)	(437,728)	2,005,525	437,728	-	-
Change in Net Position	5,910,987	34,443,874	2,195,790	1,553,934	8,106,777	35,997,808
Net Position - Beginning of Year	(48,985,585)	(83,429,459)	26,881,250	25,327,316	(22,104,335)	(58,102,143)
Net Position - End of Year	\$ (43,074,598)	\$ (48,985,585)	\$ 29,077,040	\$ 26,881,250	\$ (13,997,558)	\$ (22,104,335)

Governmental Activities

As of the close of the current fiscal year, net position in governmental activities was a deficit of \$(43,074,598), a change of \$5,910,987, primarily due to a grant from Massachusetts School Building Authority (MSBA) of \$8,466,269 to subsidize the improvement of the Waterford Street Elementary School. This MSBA assistance in fiscal year 2023 represents a significant decrease in capital grants and contributions as compared to the previous year MSBA contribution of \$32,127,125.

Business-Type Activities

As of the close of the current fiscal year, net position in business-type activities was \$29,077,040, a change of \$2,195,790, primarily due to a transfer into the Water Fund from the Premium Fund of \$1,897,393 to fund paving work related to the water infrastructure improvement project.

Financial Analysis of the City’s Funds

Governmental Funds

The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City’s net resources available for spending at the end of the fiscal year.

General Fund

The General Fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$6,591,179, while total fund balance was \$9,188,934. As a measure of the General Fund’s liquidity, it may be useful to compare both unassigned fund balance and total fund balance to General Fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/23</u>	<u>6/30/22</u>	<u>Change</u>	<u>% of General Fund Expenditures*</u>
Unassigned - General Fund	\$ 2,825,925	\$ 3,298,718	\$ (472,793)	4.1%
Unassigned - Stabilization Fund	<u>3,765,254</u>	<u>3,357,166</u>	<u>408,088</u>	<u>5.4%</u>
Total Unassigned Fund Balance	\$ <u>6,591,179</u>	\$ <u>6,655,884</u>	\$ <u>(64,705)</u>	<u>9.5%</u>
Total Fund Balance	\$ 9,188,934	\$ 9,861,946	\$ (673,012)	13.2%

* Expenditure amounts used to calculate the above percentages have been adjusted to exclude the on-behalf payment from the Commonwealth of Massachusetts to the Massachusetts Teachers Retirement System of \$4,393,798.

The total fund balance of the General Fund decreased by \$673,012 during the current fiscal year.

School Improvement Bond Fund

The fund balance of the School Improvement Bond Fund of \$10,972,657 mostly represents unspent bonds for the Waterford Street School project.

City Federal Grants Fund

The fund balance of the City Federal Grants Fund of \$(208,216) mostly represents grant expenditures that will be reimbursed in the upcoming year.

Nonmajor Governmental Funds

The fund balance of nonmajor governmental funds of \$10,204,792 primarily represents grants restricted for specific purposes.

Proprietary Funds

Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail. Factors concerning the finances of proprietary funds have been addressed in the entity-wide discussion of business-type activities.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget resulted in an overall change in appropriations and other financing uses of \$1,517,162. This was funded primarily from free cash of \$1,724,766.

Investment income exceeded budget by \$759,995 primarily due to conservative budgeting of investment results.

Public safety expenditures were under budget by \$269,150. Approximately \$175,000 of that related to the salaries budget.

Capital Assets and Debt Administration

Capital Assets

Total investment in capital assets for governmental and business-type activities at year-end amounted to \$184,703,560 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery, equipment, and furnishings, infrastructure, and construction in progress.

Major capital asset events during the current fiscal year included the following:

- \$16,313,999 – Waterford Street school project
- \$1,652,866 – Water mains

Long-Term Debt

At the end of the current fiscal year, total bonded debt outstanding was \$64,130,000, all of which was backed by the full faith and credit of the City. The S&P Global credit rating was reaffirmed at AA-.

Additional information on capital assets and long-term debt can be found in the Notes to Financial Statements.

Requests for Information

This financial report is designed to provide a general overview of the City of Gardner's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Mr. John Richard, City Auditor
City of Gardner
Gardner City Hall
95 Pleasant Street
Gardner, MA 01440

CITY OF GARDNER, MASSACHUSETTS

Statement of Net Position
June 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Levi Heywood Library Association
Assets				
Current:				
Cash and short-term investments	\$ 31,754,173	\$ 11,882,922	\$ 43,637,095	\$ 75,551
Investments	9,257,618	-	9,257,618	895,443
Receivables:				
Property taxes	993,157	-	993,157	-
Excises	691,588	-	691,588	-
User fees	-	3,704,889	3,704,889	-
Departmental	1,270,736	-	1,270,736	-
Intergovernmental	-	-	-	362,975
Leases	63,571	-	63,571	-
Other assets	-	-	-	9,524
Total Current Assets	44,030,843	15,587,811	59,618,654	1,343,493
Noncurrent:				
Receivables:				
Property taxes	1,998,181	-	1,998,181	-
Leases	796,939	-	796,939	-
Land and construction in progress	89,838,128	13,399,652	103,237,780	389,162
Capital assets, net of accumulated depreciation	54,853,169	26,612,611	81,465,780	3,930,030
Total Noncurrent Assets	147,486,417	40,012,263	187,498,680	4,319,192
Total Assets	191,517,260	55,600,074	247,117,334	5,662,685
Deferred Outflows of Resources				
Related to pension	6,338,903	750,958	7,089,861	-
Related to OPEB	15,359,601	98,934	15,458,535	-
Total Deferred Outflows of Resources	21,698,504	849,892	22,548,396	-

(continued)

The accompanying notes are an integral part of these financial statements.

CITY OF GARDNER, MASSACHUSETTS

Statement of Net Position

June 30, 2023

(continued)

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Levi Heywood Library Association
Liabilities				
Current:				
Accounts payable	1,814,280	70,830	1,885,110	6,124
Accrued payroll and withholdings	1,354,958	-	1,354,958	189,786
Guaranteed deposits	894,327	-	894,327	-
Accrued claims payable	694,267	-	694,267	-
Unearned revenue	3,210,762	-	3,210,762	-
Other current liabilities	28,292	-	28,292	-
Current portion of long-term liabilities:				
Bonds and loans payable	2,434,554	1,318,590	3,753,144	-
Equipment notes payable	270,328	-	270,328	-
Landfill liability	-	41,051	41,051	-
Total Current Liabilities	<u>10,701,768</u>	<u>1,430,471</u>	<u>12,132,239</u>	<u>195,910</u>
Noncurrent:				
Bonds and loans payable, net of current portion	54,072,349	20,084,757	74,157,106	-
Equipment notes payable, net of current portion	4,961,764	-	4,961,764	-
Landfill liability, net of current portion	-	451,555	451,555	-
Net pension liability	35,957,533	4,259,822	40,217,355	-
Net OPEB liability	105,676,465	680,686	106,357,151	-
Compensated absences liability	991,459	52,352	1,043,811	-
Total Noncurrent Liabilities	<u>201,659,570</u>	<u>25,529,172</u>	<u>227,188,742</u>	<u>-</u>
Total Liabilities	<u>212,361,338</u>	<u>26,959,643</u>	<u>239,320,981</u>	<u>195,910</u>
Deferred Inflows of Resources				
Related to pension	1,212,815	143,681	1,356,496	-
Related to OPEB	41,855,699	269,602	42,125,301	-
Related to leases	860,510	-	860,510	-
Total Deferred Inflows of Resources	<u>43,929,024</u>	<u>413,283</u>	<u>44,342,307</u>	<u>-</u>
Net Position				
Invested in capital assets	98,801,080	19,257,487	118,058,567	4,319,192
Restricted for:				
Debt service/capital projects	4,004,832	-	4,004,832	-
School choice	3,869,790	-	3,869,790	-
Other purposes	1,601,887	-	1,601,887	-
Permanent funds:				
Nonexpendable	452,771	-	452,771	235,170
Expendable	74,986	-	74,986	123,181
Unrestricted	<u>(151,879,944)</u>	<u>9,819,553</u>	<u>(142,060,391)</u>	<u>789,232</u>
Total Net Position	<u>\$ (43,074,598)</u>	<u>\$ 29,077,040</u>	<u>\$ (13,997,558)</u>	<u>\$ 5,466,775</u>

The accompanying notes are an integral part of these financial statements.

CITY OF GARDNER, MASSACHUSETTS
Statement of Activities
For the Year Ended June 30, 2023

	Program Revenues			Net (Expenses) Revenues and Changes in Net Position			Component Unit Levi Heywood Library Association
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Governmental Activities							
General government	\$ 9,027,869	\$ 1,861,721	\$ 1,879,450	\$ 93,166	\$ (5,193,532)	\$ -	\$ (5,193,532)
Public safety	16,077,535	3,151,846	3,229,487	-	(9,696,202)	-	(9,696,202)
Education	55,426,760	339,962	37,503,118	8,466,269	(9,117,411)	-	(9,117,411)
Public works	6,322,852	90,878	817,125	895,413	(4,519,436)	-	(4,519,436)
Health and human services	1,755,749	41,013	477,796	-	(1,236,940)	-	(1,236,940)
Culture and recreation	2,271,304	107,011	162,312	1,223	(2,000,758)	-	(2,000,758)
Interest	1,658,165	-	-	-	(1,658,165)	-	(1,658,165)
Intergovernmental	1,921,942	-	-	-	(1,921,942)	-	(1,921,942)
Total Governmental Activities	94,462,176	5,592,431	44,069,288	9,456,071	(35,344,386)	-	(35,344,386)
Business-Type Activities							
Water operations	3,394,282	3,927,274	-	21,390	-	554,382	554,382
Sewer operations	3,886,641	3,231,363	-	8,190	-	(647,088)	(647,088)
Golf operations	927,623	1,258,850	-	-	-	331,227	331,227
Solid waste operations	1,974,606	1,795,281	-	-	-	(179,325)	(179,325)
Landfill operations	118,204	-	-	-	-	(118,204)	(118,204)
Total Business-type Activities	10,301,356	10,212,768	-	29,580	-	(59,008)	(59,008)
Total Primary Government	\$ 104,763,532	\$ 15,805,199	\$ 44,069,288	\$ 9,485,651	(35,344,386)	(59,008)	(35,403,394)
Component Unit							
Levi Heywood Library Association	\$ 1,251,813	\$ 12,901	\$ 1,030,567	\$ -	-	-	(208,345)
General Revenues and Transfers							
Property taxes					31,984,768		31,984,768
Excises					2,839,424		2,839,424
Penalties, interest, and other taxes					506,306		506,306
Grants and contributions not restricted to specific programs					5,141,537		5,141,537
Investment income					1,027,238	208,190	1,235,428
Miscellaneous					1,761,625	41,083	1,802,708
Transfers					(2,005,525)	2,005,525	-
Total General Revenues and Transfers					41,255,373	2,254,798	43,510,171
Change in Net Position					5,910,987	2,195,790	8,106,777
Net Position							
Beginning of Year					(48,985,585)	26,881,250	(22,104,335)
End of Year					\$ (43,074,598)	\$ 29,077,040	\$ (13,997,558)
							\$ 5,466,775

The accompanying notes are an integral part of these financial statements.

CITY OF GARDNER, MASSACHUSETTS

Governmental Funds
Balance Sheet
June 30, 2023

	General Fund	School Improvement Bond Fund	City Federal Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and short-term investments	\$ 6,700,270	\$ 11,331,051	\$ 3,238,638	\$ 10,163,303	\$ 31,433,262
Investments	5,211,938	-	-	491,570	5,703,508
Receivables:					
Property taxes	993,157	-	-	-	993,157
Tax title	1,998,181	-	-	-	1,998,181
Excises	691,588	-	-	-	691,588
Departmental	1,227,201	-	-	43,534	1,270,735
Leases	860,510	-	-	-	860,510
Total Assets	\$ 17,682,845	\$ 11,331,051	\$ 3,238,638	\$ 10,698,407	\$ 42,950,941
Liabilities					
Accounts payable	\$ 401,719	\$ 355,971	\$ 298,592	\$ 433,798	\$ 1,490,080
Accrued payroll and withholdings	1,354,958	-	-	-	1,354,958
Guaranteed deposits	894,327	-	-	-	894,327
Unearned revenue	62,500	-	3,148,262	-	3,210,762
Other liabilities	9,586	2,423	-	16,283	28,292
Total Liabilities	2,723,090	358,394	3,446,854	450,081	6,978,419
Deferred Inflows of Resources					
Unavailable revenues	4,910,311	-	-	43,534	4,953,845
Lease related	860,510	-	-	-	860,510
Total Deferred Inflows of Resources	5,770,821	-	-	43,534	5,814,355
Fund Balances					
Nonspendable	-	-	-	452,771	452,771
Restricted	-	10,972,657	-	9,865,567	20,838,224
Assigned	2,597,755	-	-	-	2,597,755
Unassigned	6,591,179	-	(208,216)	(113,546)	6,269,417
Total Fund Balances	9,188,934	10,972,657	(208,216)	10,204,792	30,158,167
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 17,682,845	\$ 11,331,051	\$ 3,238,638	\$ 10,698,407	\$ 42,950,941

The accompanying notes are an integral part of these financial statements.

CITY OF GARDNER, MASSACHUSETTS

Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
in the Statement of Net Position
June 30, 2023

Total Governmental Fund Balances	\$ 30,158,167
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	144,691,297
Revenues are reported on the accrual basis of accounting and are not deferred until collection.	4,953,845
Internal service funds are used by management to account for health insurance activities. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.	2,856,554
Long-term liabilities, including bonds and loans payable, liabilities for landfill and compensated absences, and net pension liability and net OPEB liability (net of related deferrals) are not due and payable in the current period and, therefore are not reported in governmental funds.	<u>(225,734,461)</u>
Net Position of Governmental Activities	\$ <u>(43,074,598)</u>

The accompanying notes are an integral part of these financial statements.

CITY OF GARDNER, MASSACHUSETTS

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2023

	General Fund	School Improvement Bond Fund	City Federal Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property taxes	\$ 31,306,943	\$ -	\$ -	\$ -	\$ 31,306,943
Excises	2,569,430	-	-	-	2,569,430
Penalties, interest, and other taxes	506,306	-	-	-	506,306
Charges for services	3,168,937	-	-	1,135,138	4,304,075
Intergovernmental	33,521,672	8,466,269	2,822,079	10,793,921	55,603,941
Licenses and permits	769,066	-	-	-	769,066
Fines and forfeitures	77,868	-	-	-	77,868
Investment income	877,183	-	-	53,559	930,742
Miscellaneous	<u>750,358</u>	<u>8,000</u>	<u>-</u>	<u>236,810</u>	<u>995,168</u>
Total Revenues	<u>73,547,763</u>	<u>8,474,269</u>	<u>2,822,079</u>	<u>12,219,428</u>	<u>97,063,539</u>
Expenditures					
Current:					
General government	3,427,134	-	6,062	3,250,683	6,683,879
Public safety	9,270,315	-	2,355,111	622,574	12,248,000
Education	33,178,704	16,761,944	-	8,576,785	58,517,433
Public works	3,986,438	-	257,808	1,272,459	5,516,705
Health and human services	1,108,503	-	-	107,295	1,215,798
Culture and recreation	1,051,311	-	-	724,787	1,776,098
Employee benefits	15,481,012	-	-	-	15,481,012
Debt service:					
Principal	2,533,865	-	-	-	2,533,865
Interest	1,827,719	-	-	-	1,827,719
Intergovernmental	<u>1,921,942</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,921,942</u>
Total Expenditures	<u>73,786,943</u>	<u>16,761,944</u>	<u>2,618,981</u>	<u>14,554,583</u>	<u>107,722,451</u>
Excess (Deficiency) of Revenues Over Expenditures	(239,180)	(8,287,675)	203,098	(2,335,155)	(10,658,912)
Other Financing Sources (Uses)					
Transfers in	39,348	35,000	-	290,680	365,028
Transfers out	<u>(473,180)</u>	<u>-</u>	<u>-</u>	<u>(1,897,373)</u>	<u>(2,370,553)</u>
Total Other Financing Sources (Uses)	<u>(433,832)</u>	<u>35,000</u>	<u>-</u>	<u>(1,606,693)</u>	<u>(2,005,525)</u>
Change in fund balance	(673,012)	(8,252,675)	203,098	(3,941,848)	(12,664,437)
Fund Balance at Beginning of Year, as reclassified	<u>9,861,946</u>	<u>19,225,332</u>	<u>(411,314)</u>	<u>14,146,640</u>	<u>42,822,604</u>
Fund Balance at End of Year	\$ <u>9,188,934</u>	\$ <u>10,972,657</u>	\$ <u>(208,216)</u>	\$ <u>10,204,792</u>	\$ <u>30,158,167</u>

The accompanying notes are an integral part of these financial statements.

CITY OF GARDNER, MASSACHUSETTS

Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2023

Net Changes in Fund Balances - Total Governmental Funds	\$ (12,664,437)
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:</p>	
Capital purchases	20,787,228
Depreciation	(4,075,917)
<p>The repayment of the principal of long-term debt consumes the financial resources of governmental funds, but has no effect on net position.</p>	
	2,533,865
<p>Amortization of bond premiums reduces interest expense on the statement of net position.</p>	
	169,554
<p>Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures, and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, loans, etc.) differ between the two statements. This amount represents the net change in unavailable revenues.</p>	
	451,668
<p>The internal service fund is used by management to account for health insurance activities. The net activity of the internal service fund is reported with governmental activities.</p>	
	(618,346)
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:</p>	
Change in pension expense from GASB 68	(104,387)
Change in OPEB expense from GASB 75	(1,508,412)
Other differences.	940,171
	940,171
Change in Net Position of Governmental Activities	\$ <u>5,910,987</u>

The accompanying notes are an integral part of these financial statements.

CITY OF GARDNER, MASSACHUSETTS

Proprietary Funds
Statement of Net Position
June 30, 2023

	Business-Type Activities Enterprise Funds				Governmental Activities Internal Service Fund
	Water Fund	Sewer Fund	Golf Fund	Nonmajor Funds	
Assets					
Current:					
Cash and short-term investments	\$ 3,551,127	\$ 6,828,211	\$ 718,921	\$ 784,663	\$ 11,882,922
Investments	-	-	-	-	-
User fees receivable	1,391,910	1,648,675	-	664,304	3,704,889
Total Current Assets	4,943,037	8,476,886	718,921	1,448,967	15,587,811
Noncurrent:					
Land and construction in progress	12,920,739	59,260	419,653	-	13,399,652
Capital assets, net of accumulated depreciation	9,971,557	16,351,953	267,834	21,267	26,612,611
Total Noncurrent Assets	22,892,296	16,411,213	687,487	21,267	40,012,263
Total Assets	27,835,333	24,888,099	1,406,408	1,470,234	55,600,074
Deferred Outflows of Resources					
Related to pension	233,682	265,856	194,120	57,300	750,958
Related to OPEB	30,917	18,550	23,188	26,279	98,934
Total Deferred Outflows of Resources	264,599	284,406	217,308	83,579	849,892

(continued)

The accompanying notes are an integral part of these financial statements.

CITY OF GARDNER, MASSACHUSETTS

Proprietary Funds
Statement of Net Position
June 30, 2023

(continued)

	Business-Type Activities Enterprise Funds				Total	Governmental Activities Internal Service Fund
	Water Fund	Sewer Fund	Golf Fund	Nonmajor Funds		
Liabilities						
Current:						
Accounts payable	52,413	5,597	12,224	596	70,830	324,201
Accrued claims payable	-	-	-	-	-	694,267
Current portion of long-term liabilities:						
Bonds and loans payable	672,633	645,957	-	-	1,318,590	-
Landfill liability	-	-	-	41,051	41,051	-
Total Current Liabilities	725,046	651,554	12,224	41,647	1,430,471	1,018,468
Noncurrent:						
Bonds and loans payable, net of current portion	10,221,276	9,863,481	-	-	20,084,757	-
Landfill liability, net of current portion	-	-	-	451,555	451,555	-
Net pension liability	1,325,564	1,508,070	1,101,151	325,037	4,259,822	-
Net OPEB liability	212,714	127,629	159,536	180,807	680,686	-
Compensated absences liability	-	-	52,352	-	52,352	-
Total Noncurrent Liabilities	11,759,554	11,499,180	1,313,039	957,399	25,529,172	-
Total Liabilities	12,484,600	12,150,734	1,325,263	999,046	26,959,643	1,018,468
Deferred Inflows of Resources						
Related to pension	44,710	50,867	37,141	10,963	143,681	-
Related to OPEB	84,250	50,551	63,188	71,613	269,602	-
Total Deferred Inflows of Resources	128,960	101,418	100,329	82,576	413,283	-
Net Position						
Invested in capital assets, net of related debt	12,646,958	5,901,775	687,487	21,267	19,257,487	-
Unrestricted	2,839,414	7,018,578	(489,363)	450,924	9,819,553	2,856,554
Total Net Position	\$ 15,486,372	\$ 12,920,353	\$ 198,124	\$ 472,191	\$ 29,077,040	\$ 2,856,554

The accompanying notes are an integral part of these financial statements.

CITY OF GARDNER, MASSACHUSETTS

Proprietary Funds
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2023

	Business-Type Activities Enterprise Funds				Governmental Activities Internal Service Fund
	Water Fund	Sewer Fund	Golf Fund	Nonmajor Funds	
Operating Revenues					
Charges for services	\$ 3,927,274	\$ 3,231,363	\$ 1,258,850	\$ 1,795,281	\$ 10,212,768
Employee contributions	-	-	-	-	-
Employer contributions	-	-	-	-	-
Other	-	-	38,537	2,546	41,083
Total Operating Revenues	3,927,274	3,231,363	1,297,387	1,797,827	10,253,851
Operating Expenses					
Salary and benefits	284,826	380,617	365,962	351,046	1,382,451
Other operating expenses	2,174,115	2,185,025	538,472	1,737,118	6,634,730
Depreciation	727,266	1,086,450	23,189	4,646	1,841,551
Total Operating Expenses	3,186,207	3,652,092	927,623	2,092,810	9,858,732
Operating Income (Loss)	741,067	(420,729)	369,764	(294,983)	395,119
Nonoperating Revenues (Expenses)					
Intergovernmental revenue	21,390	8,190	-	-	29,580
Insurance reimbursement	-	-	-	-	-
Investment income	77,248	108,575	8,850	13,117	208,190
Interest expense	(208,075)	(234,549)	-	-	(442,624)
Total Nonoperating Revenues (Expenses), Net	(109,437)	(117,384)	8,850	13,117	(204,854)
Income (Loss) Before Transfers	631,630	(538,113)	378,614	(281,866)	190,265
Transfers in	1,897,373	-	-	230,000	2,127,373
Transfers out	-	(39,348)	-	(82,500)	(121,848)
Change in Net Position	2,529,003	(577,461)	378,614	(134,366)	2,195,790
Net Position at Beginning of Year	12,957,369	13,497,814	(180,490)	606,557	26,881,250
Net Position at End of Year	\$ 15,486,372	\$ 12,920,353	\$ 198,124	\$ 472,191	\$ 29,077,040
					\$ 2,856,554

The accompanying notes are an integral part of these financial statements.

CITY OF GARDNER, MASSACHUSETTS

Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2023

	Business-Type Activities Enterprise Funds				Total	Governmental Activities Internal Service Fund
	Water Fund	Sewer Fund	Golf Fund	Nonmajor Funds		
Cash Flows From Operating Activities						
Receipts from customers and users	\$ 3,757,179	\$ 3,187,111	\$ 1,297,387	\$ 1,728,517	\$ 9,970,194	\$ -
Payments to vendors and employees	(2,652,697)	(2,698,626)	(936,575)	(1,846,759)	(8,134,657)	-
Receipts from employees and employer	-	-	-	-	-	11,663,571
Payments of employee benefits and expenses	-	-	-	-	-	(12,891,570)
Net Cash Provided By (Used For) Operating Activities	1,104,482	488,485	360,812	(118,242)	1,835,537	(1,227,999)
Cash Flows From Non-Capital Financing Activities						
Insurance reimbursements	-	-	-	-	-	854,135
Transfer in/(out)	1,897,373	(39,348)	-	147,500	2,005,525	-
Net Cash Provided By (Used For) Non-Capital Activities	1,897,373	(39,348)	-	147,500	2,005,525	854,135
Cash Flows From Capital and Related Financing Activities						
Receipts from governments	21,390	8,190	-	-	29,580	-
Acquisition and construction of capital assets	(1,965,498)	(337,581)	(113,565)	(21,267)	(2,437,911)	-
Principal payments on bonds	(671,161)	(639,501)	-	-	(1,310,662)	-
Interest paid	(208,075)	(234,549)	-	-	(442,624)	-
Net Cash (Used For) Capital and Related Financing Activities	(2,823,344)	(1,203,441)	(113,565)	(21,267)	(4,161,617)	-
Cash Flows From Investing Activities						
Sale of investments	-	-	-	-	-	565,298
Investment income	77,248	108,975	8,850	13,117	208,190	96,497
Net Cash Provided By (Used For) Investing Activities	77,248	108,975	8,850	13,117	208,190	661,795
Net Change in Cash and Short-Term Investments	255,759	(645,329)	256,097	21,108	(112,365)	287,931
Cash and Short-Term Investments, Beginning of Year	3,295,368	7,473,540	462,824	763,555	11,995,287	32,981
Cash and Short-Term Investments, End of Year	\$ 3,551,127	\$ 6,828,211	\$ 718,921	\$ 784,663	\$ 11,882,922	\$ 320,912

(continued)

The accompanying notes are an integral part of these financial statements.

CITY OF GARDNER, MASSACHUSETTS

Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2023

(continued)

	Business-Type Activities Enterprise Funds					Governmental Activities Internal Service Fund
	Water Fund	Sewer Fund	Golf Fund	Nonmajor Funds	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities						
Operating income (loss)	\$ 741,067	\$ (420,729)	\$ 369,764	\$ (294,983)	\$ 395,119	\$ (1,568,978)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation	727,266	1,086,450	23,189	4,646	1,841,551	-
Changes in assets, liabilities, and deferred outflows/inflows:						
User fees receivable	(170,095)	(44,252)	-	(69,310)	(283,657)	-
Deferred outflows - related to pension	(83,290)	(105,307)	(81,228)	(25,268)	(295,093)	-
Deferred outflows - related to OPEB	12,827	7,696	7,433	(26,279)	1,677	-
Accounts and other payables	5,428	1,559	1,411	(20,992)	(12,594)	254,410
Accrued/other liabilities	-	-	-	42,806	42,806	86,569
Compensated absences liability	-	-	11,849	-	11,849	-
Net OPEB liability	(16,314)	(9,788)	(784)	180,807	153,921	-
Net pension liability	233,875	342,657	281,676	92,522	950,730	-
Deferred inflows - related to pension	(353,280)	(374,001)	(261,610)	(73,804)	(1,062,695)	-
Deferred inflows - related to OPEB	6,998	4,200	9,112	71,613	91,923	-
Net Cash Provided By (Used For) Operating Activities	\$ 1,104,482	\$ 488,485	\$ 360,812	\$ (118,242)	\$ 1,835,537	\$ (1,227,999)

The accompanying notes are an integral part of these financial statements.

CITY OF GARDNER, MASSACHUSETTS

Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2023

	<u>Private Purpose Trust Funds</u>	<u>Pension and OPEB Trust Funds</u>	<u>Custodial Funds</u>
Assets			
Cash and short-term investments	\$ 16,033	\$ 24,515	\$ 155,564
Investments:			
Corporate equities	857,485	-	-
Mutual funds	286,955	200,029	-
Exchange-traded products	2,341,465	-	-
External investment pool	<u>-</u>	<u>68,943,392</u>	<u>-</u>
Total Investments	3,485,905	69,143,421	-
Accounts receivable	<u>-</u>	<u>429,905</u>	<u>-</u>
Total Assets	3,501,938	69,597,841	155,564
Liabilities			
Accounts payable	<u>-</u>	<u>214,476</u>	<u>8,549</u>
Total Liabilities	-	214,476	8,549
Net Position			
Restricted for pension	-	69,183,336	-
Restricted for OPEB purposes	-	200,029	-
Restricted for individuals and organizations	<u>3,501,938</u>	<u>-</u>	<u>147,015</u>
Total Net Position	<u>\$ 3,501,938</u>	<u>\$ 69,383,365</u>	<u>\$ 147,015</u>

The accompanying notes are an integral part of these financial statements.

CITY OF GARDNER, MASSACHUSETTS
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2023

	Private Purpose <u>Trust Funds</u>	Pension and OPEB <u>Trust Funds</u>	Custodial <u>Funds</u>
Additions			
Contributions:			
Employer	\$ -	\$ 8,977,994	\$ -
Other systems and Commonwealth of Massachusetts	-	184,287	-
Plan members	-	1,601,718	-
Transfers from other systems	-	275,447	-
Other	<u>95,430</u>	<u>-</u>	<u>118,491</u>
Total Contributions	95,430	11,039,446	118,491
Investment Income:			
Interest and dividends	237,244	-	-
Appreciation (depreciation) in fair value of investments	-	(8,612,365)	-
Less: Management fees	<u>-</u>	<u>(361,361)</u>	<u>-</u>
Net Investment Income (Loss)	<u>237,244</u>	<u>(8,973,726)</u>	<u>-</u>
Total Additions	332,674	2,065,720	118,491
Deductions			
Benefit payments to plan members and beneficiaries	-	11,227,635	-
Transfers to other systems	-	294,623	-
Reimbursements to other systems	-	210,468	-
Administrative expenses	-	166,192	-
Student activity expenses	-	-	117,864
Scholarships	<u>110,190</u>	<u>-</u>	<u>-</u>
Total Deductions	<u>110,190</u>	<u>11,898,918</u>	<u>117,864</u>
Change in Net Position	222,484	(9,833,198)	627
Restricted Net Position			
Beginning of Year	<u>3,279,454</u>	<u>79,216,563</u>	<u>146,388</u>
End of Year	<u>\$ 3,501,938</u>	<u>\$ 69,383,365</u>	<u>\$ 147,015</u>

The accompanying notes are an integral part of these financial statements.

CITY OF GARDNER, MASSACHUSETTS

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the City of Gardner, Massachusetts (the City) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental and financial reporting principles. The following is a summary of the significant policies:

Reporting Entity

The City is a municipal corporation governed by an elected City Council. As required by GAAP, these financial statements present the City and applicable component units for which the City is considered to be financially accountable. The criteria provided in GASB Codification section 2100 have also been considered and as a result, the component units discussed below are included in the City's reporting entity because of their operational significance and financial relationship with the City.

Discretely Presented Component Unit

The Levi Heywood Library Association (the Association) is a Massachusetts nonprofit corporation that is exempt from federal income taxes under Section 501 (a) of the Internal Revenue Code (IRC) as an organization described in IRC Section 501 (c)(3). The mission of the Association is to provide library services to the citizens of Gardner and neighboring cities.

The Association's staff is employed by the City and this support accounts for over 90% of the Association's operating revenue. Due to the significance of the City's support to the Association's operations, it has been determined to be a component unit of the City.

The Association was audited by other auditors. Additional financial information can be obtained by contacting the Association located at 55 West Lynde Street, Gardner, Massachusetts 01440.

Fiduciary Component Unit

The Gardner Contributory Retirement System (the System) was established to provide retirement benefits primarily to employees and their beneficiaries. The System's pension trust fund is included in fiduciary funds and is presented using the accrual basis of accounting.

Additional financial information of the System can be obtained by contacting the System located at Gardner Retirement Board, 95 Pleasant St. #17, Gardner, Massachusetts 01440.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function of segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and excises.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures such as debt service, claims and judgments, compensated absences, OPEB, and pension are recorded only when payment is due.

The City reports the following major governmental funds:

- The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *School Improvement Bond Fund* is used to account for long-term capital projects related to various school properties. The projects are mostly funded by borrowing and the use of free cash.
- The *City Federal Grants Fund* is used to account for revenue and expenditures related to various federal grants.

The proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The City reports the following major proprietary funds:

- *Water Fund*
- *Sewer Fund*
- *Golf Fund*

The City's self-insured employee health program is reported as an internal service fund in the accompanying financial statements.

The fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The City reports the following fiduciary funds:

- The *Private Purpose Trust Funds* are used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals and private organizations.
- The *Pension and OPEB Trust Funds* are used to accumulate resources for retiree post-employment benefits.
- The *Custodial Funds* account for fiduciary assets held by the City in a custodial capacity as an agent on behalf of others and are not required to be reported elsewhere on the financial statements. Custodial funds include student activity funds.

Cash and Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, market-linked certificates of deposits, money markets, and savings accounts. Generally, a cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the financial statements under the caption "cash and short-term investments."

For purpose of the Statement of Cash Flows, proprietary funds consider investments with original maturities of three months or less to be cash short-term investments.

Investments, generally, are presented at fair value. Where applicable, fair values are based on quotations from national securities exchanges, except for certain investments that are required to be presented using net asset value (NAV). The NAV per share is the amount of net assets attributable to each share outstanding at the close of the period. Investments measured using NAV for fair value are not subject to level classification.

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution.

Property Tax Limitations

Legislation known as “Proposition 2½” has limited the amount of revenue that can be derived from property taxes. The prior fiscal year’s tax levy limit is used as a base and cannot increase by more than 2.5% (excluding new growth), unless an override is voted. Certain provisions of Proposition 2 ½ can be overridden by a referendum.

Leases Receivable

The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term using the effective interest method. The following assumptions are made:

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease, including renewal terms reasonably certain to be exercised. Lease receipts included in the measurement of the lease receivable are comprised of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its leases receivable and will remeasure a lease receivable if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund type Statement of Net Position. Capital assets are defined by the City as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	40
Infrastructure	30 - 50
Machinery and equipment	5 - 10
Office equipment and furniture	5 - 10
Vehicles	5

Compensated Absences

It is the City’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick, personal pay and vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Liabilities

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net position.”

Fund Balance

Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The City has implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions, as follows:

- *Nonspendable* represents amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact. This fund balance classification includes nonmajor governmental fund reserves for the principal portion of permanent trust funds.
- *Restricted* represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes capital projects funded by bond

issuances, various special revenue funds, and the income portion of permanent trust funds.

- *Committed* represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City's highest level of decision-making authority. This fund balance classification includes General Fund encumbrances for non-lapsing special article appropriations approved by City Council.
- *Assigned* represents amounts that are constrained by the City's intent to use these resources for a specific purpose. This fund balance classification includes General Fund encumbrances that have been established by various City departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.
- *Unassigned* represents amounts that are available to be spent in future periods and deficit balances in non-General Fund accounts.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the City uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position

Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use either through enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

Use of Estimates

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

Budgetary Information

The Mayor presents an operating and capital budget for the proposed expenditures of the fiscal year commencing the following July 1. The budget, as enacted by the City Council, establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues. The original budget is amended during the fiscal year at City Council

meetings as required by changing conditions. In cases of extraordinary or unforeseen expenses, the City Council is empowered to transfer funds from the Reserve Fund (a contingency appropriation) to a departmental appropriation. "Extraordinary" includes expenses which are not in the usual line, or are great or exceptional. "Unforeseen" includes expenses which are not foreseen as of the time of the annual meeting when appropriations are voted.

Departments are limited to the line items as voted. Certain items may exceed the line-item budget as approved if it is for an emergency and for the safety of the general public. These items are limited by Massachusetts General Laws and must be raised in the next year's tax rate. At year-end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year. Formal budgetary integration is employed as a management control device during the year for the General Fund and proprietary funds.

Deficit Fund Equity

Certain nonmajor governmental funds reflected deficit balances as of June 30, 2023:

City Federal Grants Fund	\$	208,216
Community Development Block Grant Fund		70,012
Police Detail Fund		<u>43,534</u>
Total	\$	<u><u>321,762</u></u>

It is anticipated that the deficits in these funds will be eliminated through future departmental revenues and transfers from other funds.

3. Deposits and Investments – City (Excluding the Pension Trust Fund)

Massachusetts General Laws (MGL) Chapter 44, Section 55 place certain limitation on the nature of deposits and investments available to the City. Deposits, including demand deposits, money market funds, and certificates of deposits in any one financial institution, may not exceed 60% of the capital and surplus of such institution unless collateralized by the institution involved. Investments may be made in unconditionally guaranteed U.S. government obligations having maturities of a year or less from the date of purchase, or through repurchase agreements with maturities of no greater than 90 days in which the underlying securities consist of such obligations. Other allowable investments include certificates of deposits having a maturity date of up to 3 years from the date of purchase, national banks, and Massachusetts Municipal Depository Trust (MMDT). MMDT, which is an external investment pool overseen by the Treasurer of the Commonwealth of Massachusetts, meets the criteria established by GASB 79, *Certain External Investment Pools and Pool Participants*, to report its investments at amortized cost, which approximates the net asset value of \$1.00 per share. MMDT has an average maturity of less than 1 year and is not rated or subject to custodial credit risk disclosure. MGL Chapter 44, Section 54 provides additional investment options for certain special revenue, trust, and OPEB funds.

Deposits

Custodial Credit Risk

Custodial credit risk is the risk that in the event of bank failure, the City's deposits may not be returned. The City's policies related to the custodial credit risk of deposits consist of complying with applicable Massachusetts General Laws and obtaining collateralization agreements for any amounts in excess of FDIC or DIF.

As of June 30, 2023, \$29,212,894 of the City's bank balance was either insured or collateralized and \$16,073,025 was on deposit with the Massachusetts Municipal Depository Trust, which is the state investment pool as authorized by Massachusetts General Laws, Chapter 29, Section 38A.

Investments

The following is a summary of the City's investments as of June 30, 2023:

<u>Investment Type</u>	<u>Amount</u>
Corporate bonds	\$ 4,441,645
Corporate equities	2,156,021
Fixed income mutual funds	2,777,004
U.S. Treasury notes	2,705,408
Federal agencies	<u>863,474</u>
Total investments	<u>\$ 12,943,552</u>

Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the City will not be able to recover the value of its investment or collateral securities that are in possession of another party. The City does not have formal investment policies related to custodial credit risk.

As of June 30, 2023, the City did not have investments subject to custodial credit risk exposure as all assets were held in the City's name.

Credit Risk – Investments in Debt Securities

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations. The City does not have formal investment policies related to credit risk.

As of June 30, 2023, the City's investments in U.S. Treasury notes had an implied Standard & Poor's (S&P Global) rating of AAA, while the remaining fixed-income securities were rated as follows by S&P Global Ratings:

<u>Investment Type</u>	<u>Amount</u>	<u>AAA</u>	<u>AA - A-</u>	<u>BBB+ - B</u>	<u>Unrated</u>
Corporate bonds	\$ 4,441,645	\$ -	\$ 2,355,075	\$ 2,086,570	\$ -
Fixed income mutual funds	2,777,004	320,875	1,113,245	195,907	1,146,977
Federal agencies	863,474	863,474	-	-	-
Total	\$ <u>8,082,123</u>	\$ <u>1,184,349</u>	\$ <u>3,468,320</u>	\$ <u>2,282,477</u>	\$ <u>1,146,977</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributable to the magnitude of the City's investment in a single issuer. The City places no limit on the amount invested in any one issuer. The City does not have formal investment policies related to concentration of credit risk exposure.

As of June 30, 2023, the City did not have investments in any one issuer that exceeded 5% of total investments.

Interest Rate Risk – Investments in Debt Securities

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City does not have formal investment policies limiting investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates, however, it manages risk by the diversification and prudent selection of investment instruments and choice of depository.

Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations was as follows at June 30, 2023:

<u>Investment Type</u>	<u>Amount</u>	<u>Average Maturity (Years)</u>
Corporate bonds	\$ 4,441,645	5.27
Fixed income mutual funds	2,777,004	2.18
U.S. Treasury notes	2,705,408	4.92
Federal agencies	863,474	4.89
Total	\$ <u>10,787,531</u>	

Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The City does not permit investments in foreign currency, which is prohibited under Massachusetts General Laws.

Fair Value

The City categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application* (GASB 72).

The hierarchy is based on the valuation inputs used to measure the fair value of an asset or liability and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

Level 1 – inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.

Level 2 – inputs other than quoted prices that are observable for an asset or liability either directly or indirectly, including inputs in markets that are not considered to be active. Because they must often be priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held securities are categorized as Level 2.

Level 3 – unobservable inputs based on the best information available, using assumptions in determining the fair value of investments and derivative instruments.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation.

The City had the following fair value measurements as of June 30, 2023:

<u>Investment Type</u>	<u>Amount</u>	<u>Fair Value Measurements Using:</u>	
		<u>Quoted prices in active markets for identical assets (Level 1)</u>	<u>Significant observable inputs (Level 2)</u>
Corporate bonds	\$ 4,441,645	\$ -	\$ 4,441,645
Corporate equities	2,156,021	2,156,021	-
Fixed income mutual funds	2,777,004	-	2,777,004
U.S. Treasury notes	2,705,408	2,705,408	-
Federal agencies	<u>863,474</u>	<u>-</u>	<u>863,474</u>
Total	\$ <u>12,943,552</u>	\$ <u>4,861,429</u>	\$ <u>8,082,123</u>

Equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

Debt securities classified in Level 2 are valued using either a bid evaluation or a matrix pricing technique. Bid evaluations may include market quotations, yields, maturities, call features, and ratings. Matrix pricing is used to value securities based on the security's relationship to benchmark quote prices. Level 2 debt securities have non-proprietary information that is readily available to market participants, from multiple independent sources, which are known to be actively involved in the market.

4. Investments – Levi Heywood Memorial Library Association (Component Unit)

The following is a summary of the Levi Heywood Memorial Library Association (the Association) investments as of June 30, 2023:

<u>Investment Type</u>	<u>Amount</u>
Fixed income securities	\$ 244,089
Domestic equities	640,500
Certificate of deposit	<u>10,854</u>
Total investments	<u>\$ 895,443</u>

Fair Value

The Association categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application* (GASB 72).

The hierarchy is based on the valuation inputs used to measure the fair value of an asset or liability and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The Association's investments are classified in Level 1, with inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.

5. Investments - Pension Trust Fund

At December 31, 2022, all of the Pension Trust Fund's investments totaling \$68,943,392 were in an external investment pool, the Pension Reserves Investment Trust (PRIT) Fund. The PRIT Fund was created under Massachusetts General Laws, Chapter 32, Section 22, in December 1983. Fair value is the same as the value of the pool share. The PRIT Fund is operated under contract with a private investment advisor, approved by the Pension Reserves Investment Management Board. The Pension Reserves Investment Management Board shall choose an

investment advisor by requesting proposals from advisors and reviewing such proposals based on criteria adopted under Massachusetts General Laws, Chapter 30B.

Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the System will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The System does not have a formal investment policy for custodial credit risk but manages custodial risk through diversification and “prudent person” principles outlined in Public Employee Retirement Administration Commission (PERAC) guidelines.

All the Pension Trust Fund’s investments were comprised of pooled investment funds at December 31, 2022, which are exempt from custodial risk disclosure.

Credit Risk – Investments in Debt Securities

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. Massachusetts General Laws, Chapter 32, Section 23, limits the investment of pension trust funds, to the extent not required for current disbursements, in the PRIT Fund or in securities, other than mortgages or collateral loans, which are legal for the investment of funds in savings banks under the laws of the Commonwealth of Massachusetts, provided that no more than the established percentage of assets, is invested in any one security.

At December 31, 2022, all of the Pension Trust Fund’s investments were comprised of pooled investment funds, which are exempt from credit risk disclosure.

Concentration of Credit Risks

Massachusetts General Laws, Chapter 32, Section 23 limit the amount of pension trust funds that may be invested in any one issuer or security type, with the exception of the PRIT Fund.

Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from concentration of credit disclosure.

At December 31, 2022, all of the Pension Trust Fund’s investments were in the PRIT Fund, which is exempt from concentration of credit risk disclosure.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The System does not have formal investment policies limiting investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the Pension Trust Fund’s investments to market interest rate fluctuations is not applicable as all of the Pension Trust Fund’s investments are immediately liquid.

Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The System does not have formal investment policies related to foreign currency risk and the Pension Trust Fund’s investments are not subject to foreign currency risk.

Fair Value

The System categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application* (GASB 72).

The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The net asset value (NAV) per share is the amount of net assets attributable to each share outstanding at the close of the period. Investments measured using NAV for fair value are not subject to hierarchy level classification.

The Pension Trust Fund’s fair value measurements as of December 31, 2022 were as follows:

<u>Investment Type</u>	<u>Amount</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (If currently eligible)</u>	<u>Redemption Notice Period</u>
Investments measured using net asset value (NAV):				
PRIT Fund	\$ 68,943,392	\$ -	Monthly	30 Days

6. Property Taxes and Excises Receivable

Real and personal property taxes are based on market values assessed as of each January 1. By law, all taxable property must be assessed at 100% of fair cash value. Also by law, property taxes must be levied at least 30 days prior to their due date. Once levied, these taxes are recorded as receivables, net of estimated uncollectible balances. Property tax revenues have been recorded using the accrual and modified accrual basis of accounting in the government-wide and fund basis statements, respectively.

The City bills and collects its property taxes on a quarterly basis following the January 1 assessment. The due dates for those quarterly tax billings are August 1, November 1, February 1, and May 1. Property taxes that remain unpaid after the respective due dates are subject to penalties and interest charges.

Based on the City's experience, most property taxes are collected during the year in which they are assessed. Liening of properties on which taxes remain unpaid generally occurs annually. The City ultimately has the right to foreclose on all properties where the taxes remain unpaid.

A statewide property tax limitation known as "Proposition 2 ½" limits the amount of increase in the property tax levy in any fiscal year. Generally, Proposition 2 ½ limits the total levy to an amount not greater than 2 ½% of the total assessed value of all taxable property within the City. Secondly, the tax levy cannot increase by more than 2 1/2 % of the prior year's levy plus the taxes on property newly added to the tax rolls. The actual fiscal year 2023 tax levy reflected an excess capacity of \$163,389.

Motor vehicle excise taxes are assessed annually for every motor vehicle and trailer registered in the Commonwealth of Massachusetts. The Registry of Motor Vehicles annually calculates the value of all registered motor vehicles for the purpose of excise assessment. The amount of motor vehicle excise tax due is calculated using a fixed rate of \$25 per \$1,000 of value.

Property taxes, excise, and departmental receivables at June 30, 2023 consisted of the following:

	<u>Gross Amount</u>	<u>Current Portion</u>	<u>Long- Term Portion</u>
Real estate taxes	\$ 878,011	\$ 878,011	\$ -
Personal property taxes	115,146	115,146	-
Tax liens	<u>1,998,181</u>	<u>-</u>	<u>1,998,181</u>
Total Property Taxes	<u>\$ 2,991,338</u>	<u>\$ 993,157</u>	<u>\$ 1,998,181</u>
 Motor vehicle excise	 <u>\$ 691,588</u>	 <u>\$ 691,588</u>	 <u>\$ -</u>
 Ambulance	 \$ 864,366	 \$ 864,366	 \$ -
Other departmental	<u>406,370</u>	<u>406,370</u>	<u>-</u>
Total Departmental	<u>\$ 1,270,736</u>	<u>\$ 1,270,736</u>	<u>\$ -</u>

7. Leases Receivable

Leases receivable consisted of the following at June 30, 2023:

	<u>Interest Rate</u>	<u>Date of Maturity</u>	<u>Net Present Value End of Year</u>
Governmental Activities/General Fund:			
Airport hangers	2.56%	04/01/40	\$ 315,198
Solar easements	2.56%	12/27/32	<u>545,312</u>
Total Governmental Activities/General Fund			<u>\$ 860,510</u>

The lease related inflows of resources totaled \$85,600 in fiscal year 2023.

8. Unearned Revenue

The balance reported in unearned revenue primarily represents the unspent portion of the American Rescue Plan Act (ARPA) grant at June 30, 2023.

9. Capital Assets – Primary Government

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Governmental Activities				
Capital assets, being depreciated:				
Buildings and improvements	\$ 58,089,083	\$ 1,564,472	\$ -	\$ 59,653,555
Machinery, equipment, and furnishings	15,347,915	1,126,342	(158,221)	16,316,036
Infrastructure	<u>43,347,393</u>	<u>1,829,540</u>	<u>-</u>	<u>45,176,933</u>
Total Capital Assets, Being Depreciated	116,784,391	4,520,354	(158,221)	121,146,524
Less accumulated depreciation for:				
Buildings and improvements	(30,325,000)	(1,618,385)	-	(31,943,385)
Machinery, equipment, and furnishings	(11,209,046)	(1,009,770)	158,221	(12,060,595)
Infrastructure	<u>(20,841,613)</u>	<u>(1,447,762)</u>	<u>-</u>	<u>(22,289,375)</u>
Total Accumulated Depreciation	<u>(62,375,659)</u>	<u>(4,075,917)</u>	<u>158,221</u>	<u>(66,293,355)</u>
Total Capital Assets, Being Depreciated, Net	54,408,732	444,437	-	54,853,169
Capital assets, not being depreciated:				
Land	4,400,235	137,822	(164,900)	4,373,157
Construction in progress (CIP)	<u>69,171,019</u>	<u>18,340,330</u>	<u>(2,046,378)</u>	<u>85,464,971</u>
Total capital assets, not being depreciated	<u>73,571,254</u>	<u>18,478,152</u>	<u>(2,211,278)</u>	<u>89,838,128</u>
Governmental Activities Capital Assets, Net	<u>\$ 127,979,986</u>	<u>\$ 18,922,589</u>	<u>\$ (2,211,278)</u>	<u>\$ 144,691,297</u>
Business-Type Activities				
Capital assets, being depreciated:				
Buildings and improvements	\$ 21,316,918	\$ -	\$ -	\$ 21,316,918
Machinery, equipment, and furnishings	5,534,588	710,583	(90,100)	6,155,071
Infrastructure	<u>31,814,802</u>	<u>1,524,410</u>	<u>-</u>	<u>33,339,212</u>
Total Capital Assets, Being Depreciated	58,666,308	2,234,993	(90,100)	60,811,201
Less accumulated depreciation for:				
Buildings and improvements	(13,249,278)	(525,475)	-	(13,774,753)
Machinery, equipment, and furnishings	(4,256,084)	(378,225)	90,100	(4,544,209)
Infrastructure	<u>(14,941,777)</u>	<u>(937,851)</u>	<u>-</u>	<u>(15,879,628)</u>
Total Accumulated Depreciation	<u>(32,447,139)</u>	<u>(1,841,551)</u>	<u>90,100</u>	<u>(34,198,590)</u>
Total Capital Assets, Being Depreciated, Net	26,219,169	393,442	-	26,612,611
Capital assets, not being depreciated:				
Land	1,011,422	-	-	1,011,422
Construction in progress (CIP)	<u>12,236,765</u>	<u>1,675,875</u>	<u>(1,524,410)</u>	<u>12,388,230</u>
Total Capital Assets, Not Being Depreciated	<u>13,248,187</u>	<u>1,675,875</u>	<u>(1,524,410)</u>	<u>13,399,652</u>
Business-Type Activities Capital Assets, Net	<u>\$ 39,467,356</u>	<u>\$ 2,069,317</u>	<u>\$ (1,524,410)</u>	<u>\$ 40,012,263</u>

Depreciation expense was charged to functions of the City as follows:

Governmental Activities	
General government	\$ 511,571
Public safety	883,299
Education	927,641
Public works	1,612,386
Human services	81,294
Culture and recreation	<u>59,726</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 4,075,917</u>
Business-Type Activities	
Water	\$ 727,266
Sewer	1,086,450
Golf	23,189
Solid Waste	<u>4,646</u>
Total Depreciation Expense - Business-Type Activities	<u>\$ 1,841,551</u>

10. Capital Assets – Levi Heywood Memorial Library Association (Component Unit)

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Capital assets, being depreciated:				
Buildings and improvements	\$ 7,157,326	\$ 44,782	\$ -	\$ 7,202,108
Furniture and fixtures	552,100	-	-	552,100
Equipment	<u>125,443</u>	<u>-</u>	<u>-</u>	<u>125,443</u>
Total Capital Assets, Being Depreciated	7,834,869	44,782	-	7,879,651
Less accumulated depreciation	<u>(3,825,281)</u>	<u>(222,390)</u>	<u>-</u>	<u>(4,047,671)</u>
Total Capital Assets, Being Depreciated, Net	4,009,588	(177,608)	-	3,831,980
Capital assets, not being depreciated:				
Land	389,162	-	-	389,162
Art collection	<u>98,050</u>	<u>-</u>	<u>-</u>	<u>98,050</u>
Total Capital Assets, Not Being Depreciated	<u>487,212</u>	<u>-</u>	<u>-</u>	<u>487,212</u>
Total Capital Assets, Net	<u>\$ 4,496,800</u>	<u>\$ (177,608)</u>	<u>\$ -</u>	<u>\$ 4,319,192</u>

11. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net assets by the City that apply to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pension and OPEB, in accordance with GASB Statements No. 68 and 75, are more formally discussed in the corresponding pension and OPEB notes.

12. Long-Term Debt

General Obligation Bonds and Loans

The City issues general obligation bonds and direct borrowings to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities.

Equipment Bank Note Payable

In August 2016, the City signed an agreement with a total cost of \$6.7 million to upgrade and/or replace numerous items throughout the City with more energy efficient alternatives.

General obligation bonds and direct borrowings outstanding are as follows:

<u>Governmental Activities</u>					Amount
	Original	Issue	Serial	Interest	Outstanding
<u>General Obligation Bonds</u>	<u>Borrowing</u>	<u>Date</u>	<u>Maturities</u>	<u>Rate(s) %</u>	<u>as of</u>
			<u>Through</u>		<u>June 30, 2023</u>
Public offerings:					
Police Station 2014	\$ 12,000,000	03/07/14	03/01/34	3.0-5.0%	\$ 7,750,000
General Obligation 2020	5,659,000	12/08/20	12/15/40	1.0-4.0%	5,000,000
Elementary School 2021	18,778,000	08/12/21	08/01/51	2.0-5.0%	18,135,000
Elementary School 2022	22,435,000	06/23/22	01/15/52	4.0-5.0%	21,380,000
Total public offerings					<u>\$ 52,265,000</u>
<u>Business-Type Activities</u>					Amount
	Original	Serial	Serial	Interest	Outstanding
<u>General Obligation Bonds</u>	<u>Borrowing</u>	<u>Maturities</u>	<u>Maturities</u>	<u>Rate(s) %</u>	<u>as of</u>
		<u>Through</u>	<u>Through</u>		<u>June 30, 2023</u>
Public offerings:					
Water Mains and Treatment Facility 2012	\$ 3,205,000	12/08/20	12/15/40	1.0-4.0%	\$ 1,108,000
Water Mains and Treatment Facility 2021	2,727,000	08/12/21	08/01/41	2.0-5.0%	2,703,187
Sewer Mains 2021	640,000	08/12/21	08/01/41	2.0-5.0%	605,000
Sewer Mains 2022	815,000	06/23/22	01/15/52	4.0-5.0%	785,000
Water Mains and Repaving 2022	6,570,000	06/23/22	01/15/52	4.0-5.0%	6,663,813
Total public offerings					11,865,000
<u>Loans - Direct Borrowings</u>					
Water treatment (MWPAT 03-10)	2,895,502	02/01/07	08/01/24	2.0%	418,909
Sewer treatment (MWPAT 03-10)	840,630	02/01/07	08/01/24	2.0%	122,602
Sewer treatment (MCWT 15-21)	4,433,242	04/13/17	01/15/37	2.0%	3,297,084
Sewer Treatment (CWP-17-23)	5,802,527	05/11/21	01/15/41	2.0%	5,222,273
Sewer Treatment (CWP-17-23A)	530,533	05/11/21	01/15/41	2.0%	477,479
Total loans - direct borrowings					<u>9,538,347</u>
Total business-type activities					<u>\$ 21,403,347</u>

Future Debt Service

The annual payments to retire all general obligation bonds and loans payable outstanding (excluding bond premium amortization) as of June 30, 2023 were as follows:

<u>Governmental</u>	<u>Bonds - Public Offerings</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 2,265,000	\$ 1,933,901
2025	2,295,000	1,823,601
2026	2,310,000	1,724,301
2027	2,325,000	1,624,501
2028	2,345,000	1,523,432
2029 - 2033	12,040,000	6,107,785
2034 - 2038	9,060,000	4,010,145
2039 - 2043	7,640,000	2,621,280
2044 - 2048	6,825,000	1,495,837
2049 - 2054	<u>5,160,000</u>	<u>402,153</u>
Total	\$ <u>52,265,000</u>	\$ <u>23,266,936</u>

<u>Business-Type</u>	<u>Bonds - Public Offerings</u>		<u>Loans - Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 530,000	\$ 488,947	\$ 788,590	\$ 191,457
2025	530,000	463,147	798,706	169,524
2026	525,000	437,347	529,641	159,021
2027	525,000	411,797	534,270	148,429
2028	525,000	386,247	538,999	137,743
2029 - 2033	2,560,000	1,564,777	2,769,612	525,052
2034 - 2038	2,440,000	1,067,825	2,628,572	242,815
2039 - 2043	2,055,000	644,331	949,957	37,998
2044 - 2048	1,215,000	352,818	-	-
2049 - 2054	<u>960,000</u>	<u>102,002</u>	<u>-</u>	<u>-</u>
Total	\$ <u>11,865,000</u>	\$ <u>5,919,238</u>	\$ <u>9,538,347</u>	\$ <u>1,612,039</u>

The following represents future payments on the equipment bank note payable:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 270,328	\$ 109,672	\$ 380,000
2025	296,204	103,796	400,000
2026	302,528	97,473	400,001
2027	318,764	91,236	410,000
2028	356,002	83,998	440,000
2029 - 2033	2,147,101	292,899	2,440,000
2034 - 2036	<u>1,541,165</u>	<u>58,834</u>	<u>1,599,999</u>
Total	\$ <u>5,232,092</u>	\$ <u>837,908</u>	\$ <u>6,070,000</u>

Changes in Long-Term Liabilities

During the year ended June 30, 2023, the following changes occurred in long-term liabilities:

	Beginning Balance	Additions	Reductions	Ending Balance	Less Current Portion	Equals Long-Term Portion
Governmental Activities						
Bonds payable	\$ 54,534,187	\$ -	\$ (2,269,187)	\$ 52,265,000	\$ (2,265,000)	\$ 50,000,000
Unamortized bond premium	4,411,457	-	(169,554)	4,241,903	(169,554)	4,072,349
Subtotal	58,945,644	-	(2,438,741)	56,506,903	(2,434,554)	54,072,349
Note payable - direct borrowing	5,496,770	-	(264,678)	5,232,092	(270,328)	4,961,764
Net pension liability	25,046,454	10,911,079	-	35,957,533	-	35,957,533
Net OPEB liability	113,987,216	-	(8,310,751)	105,676,465	-	105,676,465
Compensated absences liability	994,056	75,733	(78,330)	991,459	-	991,459
Total	\$ 204,470,140	\$ 10,986,812	\$ (11,092,500)	\$ 204,364,452	\$ (2,704,882)	\$ 201,659,570

	Beginning Balance	Additions	Reductions	Ending Balance	Less Current Portion	Equals Long-Term Portion
Business-Type Activities						
Bonds payable	\$ 12,400,813	\$ -	\$ (535,813)	\$ 11,865,000	\$ (530,000)	\$ 11,335,000
Direct borrowings	10,313,196	-	(774,849)	9,538,347	(788,590)	8,749,757
Subtotal	22,714,009	-	(1,310,662)	21,403,347	(1,318,590)	20,084,757
Net pension liability	3,309,092	950,730	-	4,259,822	-	4,259,822
Net OPEB liability	526,765	153,921	-	680,686	-	680,686
Landfill liability	449,800	42,806	-	492,606	(41,051)	451,555
Compensated absences liability	40,503	11,849	-	52,352	-	52,352
Total	\$ 27,040,169	\$ 1,159,306	\$ (1,310,662)	\$ 26,888,813	\$ (1,359,641)	\$ 25,529,172

Long-Term Debt Supporting Governmental and Business-Type Activities

Bonds and loans issued by the City for various municipal projects are approved by City Council and repaid with revenues recorded in the General Fund and user fees recorded in enterprise funds. All other long-term debt is repaid from the funds that the cost related to, primarily the General Fund and enterprise funds.

13. Landfill Closure and Postclosure Care Costs

State and federal laws and regulations require the City to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure.

The \$492,606 reported as landfill post-closure care liability at June 30, 2023 represents the remaining estimated post-closure costs. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. The City's Landfill Enterprise Fund is expected to fund the future monitoring costs, with funds transferred from the General Fund.

14. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net assets by the City that apply to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB will be recognized as expense in future years and are more fully described in the corresponding pension and OPEB notes. Unavailable revenues are reported in the governmental funds Balance Sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year. Deferred inflows of resources related to leases are reported in fund-basis and government-wide financial statements.

15. Governmental Funds – Fund Balances

The City's fund balances at June 30, 2023 were comprised of the following:

	General Fund	School Improvement Bond Fund	City Federal Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable					
Permanent funds	\$ -	\$ -	\$ -	\$ 452,771	\$ 452,771
Total Nonspendable	-	-	-	452,771	452,771
Restricted					
Bonded projects	-	10,972,657	-	700,762	11,673,419
Debt service/capital projects	-	-	-	4,004,832	4,004,832
School choice	-	-	-	3,869,790	3,869,790
Other purposes	-	-	-	1,215,197	1,215,197
Permanent funds	-	-	-	74,986	74,986
Total Restricted	-	10,972,657	-	9,865,567	20,838,224
Assigned					
General government	346,363	-	-	-	346,363
Public safety	520,776	-	-	-	520,776
Education	861,450	-	-	-	861,450
Public works	784,856	-	-	-	784,856
Health and human services	19,687	-	-	-	19,687
Culture and recreation	64,623	-	-	-	64,623
Total Assigned	2,597,755	-	-	-	2,597,755
Unassigned					
General Fund	2,825,925	-	-	-	2,825,925
Stabilization Fund	3,765,254	-	-	-	3,765,254
Deficit fund balances	-	-	(208,216)	(113,546)	(321,762)
Total Unassigned	6,591,179	-	(208,216)	(113,546)	6,269,417
Total Fund Balances	\$ 9,188,934	\$ 10,972,657	\$ (208,216)	\$ 10,204,792	\$ 30,158,167

16. Transfers

The City reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. The following is a schedule of major interfund transfers for the year ended June 30, 2023:

<u>Governmental Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 39,348	\$ 473,180
School Improvement Bond Fund	35,000	-
Nonmajor Governmental funds:		
Special revenue funds	-	1,897,373
Capital project funds	<u>290,680</u>	<u>-</u>
Subtotal Nonmajor Governmental Funds	290,680	1,897,373
 <u>Business-Type Funds:</u>		
Water Fund	1,897,373	-
Sewer Fund	-	39,348
Nonmajor Funds:		
Solid Waste	-	82,500
Landfill	<u>230,000</u>	<u>-</u>
Subtotal Business-Type Funds	<u>2,127,373</u>	<u>121,848</u>
Total	\$ <u>2,492,401</u>	\$ <u>2,492,401</u>

The City's routine transfers include transfers made to move (1) unrestricted revenues or balances that have been collected or accumulated in the General Fund to other funds based on budgetary authorization, and (2) revenues from a fund that by statute or budgetary authority must collect them to funds that are required by statute or budgetary authority to expend them.

The transfer into the Water Fund represents an amount appropriated from bond premiums out of the Receipts Reserved for Appropriation Fund to pay off the Water Fund note payable.

17. Gardner Contributory Retirement System

The City follows the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans* and GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* with respect to employees' retirement funds.

Plan Description

The System is governed by Chapter 32 of Massachusetts General Laws. Because of the significance of its operational and financial relationship with the City, the System's trust fund is included as a pension trust fund in the City's basic financial statements.

Substantially all employees of the City (except teachers and administrators under contract employed by the School Department) scheduled to work a minimum of 20 hours per week, are members of the Gardner Contributory Retirement System, a cost-sharing, multiple-employer public employee retirement system (PERS). Eligible employees must participate in the System. The pension plan provides pension benefits, deferred allowances, and death and disability benefits. Chapter 32 of Massachusetts General Laws establishes the authority of the System, contribution percentages and benefits paid.

The System is governed by a five-member board. The five members include two appointed by the City, two elected by the members and retirees, and a fifth member chosen by the other four members with the approval of the Public Employee Retirement Administration Commission. The System Retirement Board does not have the authority to amend benefit provisions.

Membership of the System consisted of the following at January 1, 2022:

Retirees and beneficiaries receiving benefits	268
Terminated plan members entitled to but not yet receiving benefits	136
Active plan members	<u>313</u>
Total	<u>717</u>
Number of participating employers	2

Participant Contributions

Participants contribute a set percentage of their gross regular compensation annually. Employee contribution percentages are specified in Chapter 32 of Massachusetts General Laws. The employee's individual contribution percentage is determined by their date of entry into the System. In addition, all employees hired on or after January 1, 1979 contribute an additional 2% on all gross regular compensation over the rate of \$30,000 per year. The percentages are as follows:

Before January 1, 1975	5%
January 1, 1975 – December 31, 1983	7%
January 1, 1984 – June 30, 1996	8%
Beginning July 1, 1996	9%

For those members entering the System on or after April 2, 2012 in Group 1, the contribution rate will be reduced to 6% when at least 30 years of creditable service has been attained.

Participant Retirement Benefits

A retirement allowance consists of two parts: an annuity and a pension. A member's accumulated total deductions and a portion of the interest they generate constitute the annuity. The difference between the total retirement allowance and the annuity is the pension. The average retirement benefit is approximately 80-85% pension and 15-20% annuity.

The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest 3-year average annual rate of regular compensation for those hired prior to April 2, 2012 and the highest 5-year average annual rate of regular compensation for those first becoming members of the System on or after that date. However, per Chapter 176 of the Acts of 2011, for members who retire on or after April 2, 2012, if in the 5 years of creditable service immediately preceding retirement, the difference in the annual rate of regular compensation between any 2 consecutive years exceeds 100%, the normal yearly amount of the retirement allowance shall be based on the average annual rate of regular compensation received by the member during the period of 5 consecutive years preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation and group classification.

Participation is mandatory for all full-time employees whose employment commences before age 65. There are three classes of members in the retirement system:

- Group 1 – General employees, including clerical, administrative, and technical employees
- Group 2 – Employees in specified hazardous occupations (i.e., electricians)
- Group 4 – Police and firefighters

A retirement allowance may be received at any age, upon attaining 20 years of service. The plan also provides for retirement at age 55 if the participant was a member prior to January 1, 1978, with no minimum vesting requirements. If the participant was a member on or after January 1, 1978 and a member of Groups 1 or 2, then a retirement allowance may be received if the participant (1) has at least 10 years of creditable service, (2) is age 55, (3) voluntarily left City employment on or after that date, and (4) left accumulated annuity deductions in the fund. Members of Group 4 have no minimum vesting requirements, however, must be at least age 55. Groups 2 and 4 require that participants perform the duties of the group position for at least 12 months immediately prior to retirement.

A participant who became a member on or after April 2, 2012 is eligible for a retirement allowance upon 10 years creditable service and reaching ages 60 or 55 for Groups 1 and 2, respectively. Participants in Group 4 must be at least age 55. Groups 2 and 4 require that participants perform the duties of the group position for at least 12 months immediately prior to retirement.

Methods of Payment

A member may elect to receive his or her retirement allowance in one of three forms of payment as follows:

- Option A – Total annual allowance, payable in monthly installments, commencing at retirement and terminating at the member's death.

- Option B – A reduced annual allowance, payable in monthly installments, commencing at retirement and terminating at the death of the member—provided, however, that if the total amount of the annuity portion received by the member is less than the amount of his or her accumulated deductions, including interest, the difference or balance of his accumulated deductions will be paid in a lump sum to the retiree’s beneficiary or beneficiaries of choice.
- Option C – A reduced annual allowance, payable in monthly installments, commencing at retirement. At the death of the retired employee, 2/3 of the allowance is payable to the member’s designated beneficiary (who may be the spouse, or former spouse who has not remarried, child, parent, sister, or brother of the employee) for the life of the beneficiary. For members who retired on or after January 12, 1988, if the beneficiary pre-deceases the retiree, the benefit payable increases (or “pops up” to Option A) based on the factor used to determine the Option C benefit at retirement. For members who retired prior to January 12, 1988, if the System has accepted Section 288 of Chapter 194 of the Acts of 1998 and the beneficiary pre-deceases the retiree, the benefit payable “pops up” to Option A in the same fashion. The Option C became available to accidental disability retirees on November 7, 1996.

Participant Refunds

Employees who resign from service and who are not eligible to receive a retirement allowance are entitled to request a refund of their accumulated total deductions. Members voluntarily withdrawing with at least 10 years of service or involuntarily withdrawing, receive 100% of the regular interest that has accrued on those accumulated total deductions. Members voluntarily withdrawing with less than 10 years of service get credited interest each year at a rate of 3%.

Employer Contributions

Employers are required to contribute at actuarially determined rates as accepted by the Public Employee Retirement Administration Commission (PERAC).

The City’s contribution to the System for the year ended June 30, 2023 was \$5,181,111 which exceeded its actuarially determined contribution by \$17,313.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the System and additions to/deductions from System’s fiduciary net position have been determined on the same basis as they are reported by System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred (Inflows) of Resources Related to Pension

At June 30, 2023, the City reported a liability of \$40,217,355 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial

valuation as of January 1, 2022 rolled forward to December 31, 2022. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2023, the City's proportion was 96.38%, which was an increase of 0.53% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the City recognized pension expense of \$4,878,440. In addition, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ 4,514,444	\$ -
Changes in assumptions	2,189,003	531,755
Differences between expected and actual experience	198,313	792,573
Changes in proportion and differences between contributions and proportionate share of contributions	<u>188,101</u>	<u>32,168</u>
Total	<u>\$ 7,089,861</u>	<u>\$ 1,356,496</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ended June 30:</u>	
2024	\$ 628,245
2025	819,424
2026	1,387,043
2027	2,891,972
2028	<u>6,681</u>
Total	<u>\$ 5,733,365</u>

Actuarial Assumptions

A summary of the actuarial assumptions as of the latest actuarial valuation is shown below:

Valuation Date	1/1/2022
Actuarial cost method	Entry Age Normal Cost Method
Actuarial assumptions:	
Investment rate of return	7.00%
Projected salary increases	9.00 - 25.55% in year 1-2, 3.25% - 8.25% thereafter
Inflation rate	2.60% per year
Post-retirement cost-of-living adjustment	3.00% on first \$13,000

Ongoing actuarial valuation of the System involves estimates of the reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Mortality rates were based on RP-2014 table adjusted to 2006 and projected generationally with MP-2021. Mortality rates for disabled retirees follows the same table as non-disabled retirees, set forward two years.

Target Allocations

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building-block approach. Under this method, an expected future real return range (expected returns, net of pension plan investment expense and inflation) is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major class are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global equity	32-42%	
U.S. equity		4.39%
International equities		4.19%
Emerging equities		6.82%
Core fixed income	12-18%	
Core bonds		2.05%
Short-term fixed income		1.17%
Treasury STRIPS		1.66%
TIPS/ILBS		1.46%
Value-added fixed income	5-11%	5.07%
Private equity	13-19%	7.41%
Real estate	7-13%	3.02%
Timberland	1-7%	4.29%
Portfolio completion (PCS)	7-13%	3.80%

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current active and inactive plan members. Therefore, the long-term expected rate

of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

1% Decrease <u>(6.00%)</u>	Current Discount Rate <u>(7.00%)</u>	1% Increase <u>(8.00%)</u>
\$51,561,579	\$40,217,355	\$30,612,428

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the System’s separately issued financial report.

18. Massachusetts Teachers’ Retirement System (MTRS)

Plan Description

The Massachusetts Teachers’ Retirement System (MTRS) is a public employee retirement system (PERS) that administers a cost-sharing, multi-employer defined benefit plan, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans*. MTRS is managed by the Commonwealth of Massachusetts on behalf of municipal teachers and municipal teacher retirees. The Commonwealth of Massachusetts is a nonemployer contributor and is responsible for all contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives, and Quincy College. The MTRS is part of the Commonwealth of Massachusetts’s reporting entity and does not issue a standalone audited financial report.

Management of MTRS is vested in the Massachusetts Teachers’ Retirement Board (MTRB), which consists of seven members – two elected by the MTRS members, one who is chosen by the six other MTRB members, the State Treasurer (or their designee), the State Auditor (or their designee), a member appointed by the Governor, and the Commissioner of Education (or their designee), who serves ex-officio as the Chairman of the MTRB.

Benefits Provided

MTRS provides retirement, disability, survivor, and death benefits to members and their beneficiaries. Massachusetts General Laws (MGL) establishes uniform benefit and contribution requirements for all contributory PERS. These requirements provide for superannuation retirement allowance benefits up to a maximum of 80% of a member's highest 3-year average annual rate of regular compensation. For employees hired after April 1, 2012, retirement allowances are calculated on the basis of the last 5 years or any 5 consecutive years, whichever is greater in terms of compensation. Benefit payments are based upon a member's age, length of creditable service, and group creditable service, and group classification. The authority for amending these provisions rests with the Legislature.

Members become vested after 10 years of creditable service. A superannuation retirement allowance may be received upon the completion of 20 years of creditable service or upon reaching the age of 55 with 10 years of service. Normal retirement for most employees occurs at age 65. Most employees who joined the system after April 1, 2012 cannot retire prior to age 60.

The MTRS' funding policies have been established by Chapter 32 of MGL. The Legislature has the authority to amend these policies. The annuity portion of the MTRS retirement allowance is funded by employees, who contribute a percentage of their regular compensation. Costs of administering the plan are funded out of plan assets.

Contributions

Member contributions for MTRS vary depending on the most recent date of membership:

<u>Membership Date</u>	<u>% of Compensation</u>
Prior to 1975	5% of regular compensation
1975 to 1983	7% of regular compensation
1984 to 6/30/1996	8% of regular compensation
7/1/1996 to present	9% of regular compensation
7/1/2001 to present	11% of regular compensation (for teachers hired after 7/1/01 and those accepting provisions of Chapter 114 of the Acts of 2000)
1979 to present	An additional 2% of regular compensation in excess of \$30,000

In addition, members who join MTRS on or after April 2, 2012 will have their withholding rates reduced to 8% for those participating in retirement, otherwise the withholdings are reduced to 6% plus 2% on earnings over \$30,000 a year after achieving 30 years of creditable service.

Actuarial Assumptions

The total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of January 1, 2022 rolled forward to June 30, 2022. This valuation used the following assumptions:

- (a) 2.50% inflation rate, (b) 7.00% investment rate of return, (c) 3.50% interest rate credited to the annuity savings fund and (d) 3.00% cost of living increase on the first \$13,000 per year.
- Salary increases are based on analyses of past experience but range from 4.00% to 7.50% depending on length of service.
- Experience study is dated July 21, 2014 and encompasses the period January 1, 2006 to December 31, 2011, updated to reflect post-retirement mortality from 2012-2020.
- Mortality rates were as follows:
 - Pre-retirement – reflects Pub-2010 Teachers Employees mortality table (headcount weighted) projected generationally with Scale MP-2020 (gender distinct).
 - Post-retirement – reflects Pub-2010 Teachers Retirees mortality table (headcount weighted) projected generationally with Scale MP-2020 (gender distinct).
 - Disability – assumed to be in accordance with the Pub-2010 Teachers Retirees mortality table (headcount weighted) projected generationally with Scale MP-2020 (gender distinct).

Target Allocations

Investment assets of the MTRS are with the PRIT Fund. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Best estimates of geometric rates of return for each major asset class included in the PRIT Fund's target asset allocation as of June 30, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global equity	38.00%	4.20%
Core fixed income	15.00%	0.50%
Private equity	15.00%	7.30%
Portfolio completion strategies	10.00%	2.70%
Real estate	10.00%	3.30%
Value added fixed income	8.00%	3.70%
Timber/natural resources	4.00%	3.90%
Total	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and the Commonwealth of Massachusetts’s contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity Analysis

The following illustrates the sensitivity of the collective net pension liability to changes in the discount rate. In particular, the table presents the MTRS collective net pension liability assuming it was calculated using a single discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current discount rate (in thousands):

1% Decrease <u>(6.00%)</u>	Current Discount Rate <u>(7.00%)</u>	1% Increase <u>(8.00%)</u>
\$32,734,080	\$25,888,138	\$20,094,302

Special Funding Situation

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarial determined employer contributions on behalf of the member employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68) and the Commonwealth of Massachusetts is a nonemployer contributing entity in MTRS. Since the employers do not contribute directly to MTRS, there is no net pension liability to recognize for each employer.

City Proportions

In fiscal year 2022 (the most recent measurement period), the City’s proportionate share of the MTRS’ collective net pension liability was \$54,046,866 based on a proportionate share of 0.212%. As required by GASB 68, the City has recognized its portion of the Commonwealth of Massachusetts’s contribution of \$4,393,798 as both a revenue and expenditure on the Statement of Revenues, Expenditures, and Changes in Fund Balances, and its portion of the collective pension expense of \$4,445,882 as both a revenue and expense on the Statement of Activities.

19. Other Postemployment Benefits (GASB 74 and GASB 75)

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*, replaces the requirements of GASB Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. This applies if a trust fund has been established to fund future OPEB costs. In fiscal year 2017, the City established a single-employer defined benefit OPEB Trust Fund to provide funding for future employee health care costs. The OPEB Trust Fund does not issue a standalone financial report.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. This statement identifies the methods and assumptions that are required to be used to project benefit payments, discounted projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

All the following OPEB disclosures are based on a measurement date of June 30, 2023.

General Information about the OPEB Plan

Plan Description

The City provides postemployment healthcare benefits for retired employees through the City's plan. The City provides health insurance coverage through Blue Cross/Blue Shield. The benefits, benefit levels, employee contributions, and employer contributions are governed by Chapter 32 of Massachusetts General Laws.

Benefits Provided

The City provides medical and prescription drug insurance to retirees and their covered dependents. All active employees who retire from the City and meet the eligibility criteria will receive these benefits.

Funding Policy

The City's funding policy includes financing the implicit subsidy on a pay-as-you-go basis, as required by statute. Additional contributions are based on actuarially determined amounts or annual budget limitations/authorizations.

Plan Membership

At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	231
Inactive employees or beneficiaries entitled to but not yet receiving benefit payments	13
Active employees	<u>541</u>
Total	<u>785</u>

Investments

The OPEB Trust Fund's assets consisted of mutual funds at June 30, 2023.

Rate of Return

For the year ended June 30, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 7.85%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Actuarial Assumptions and Other Inputs

The net OPEB liability was determined by an actuarial valuation as of July 1, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Investment rate of return	6.00%
Municipal bond rate	3.65%
Discount rate	3.65%
Healthcare cost trend rates	7.50% for 2023, decreasing .1%-.5% per year to an ultimate rate of 5.00%

Mortality rates were based on Pub-2010 Headcount-weighted Mortality Tables, sex-distinct, for Employees (for pre-retirement) and Pub-2010 Headcount-weighted Mortality Tables, sex-distinct, for Healthy Retirees (for post-retirement), projected using generational mortality and scale MP-2021.

Target Allocations

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each

major asset class included in the target asset allocation as of June 30, 2023 are summarized in the following table.

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Domestic equity	29.00%	3.90%
International equity	19.00%	5.75%
Domestic bond	26.00%	1.39%
International bond	6.00%	1.21%
Alternatives	<u>20.00%</u>	3.14%
Total	<u>100.00%</u>	

Contributions

In addition to the implicit subsidy contribution, the City’s policy is to contribute amounts provided annually by the budget.

Discount Rate

The discount rate used to measure the net OPEB liability was 3.65%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

Based on those assumptions, the OPEB plan fiduciary net position was not projected to be available to make all projected future benefit payments of current plan members. As a result, the discount rate was based on the municipal bond rate of 3.65%.

Net OPEB Liability

The components of the net OPEB liability, measured as of June 30, 2023, were as follows:

Total OPEB liability	\$ 106,557,180
Plan fiduciary net position	<u>(200,029)</u>
Net OPEB liability	<u>\$ 106,357,151</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.19%

The fiduciary net position has been determined on the same basis used by the OPEB plan. For this purpose, the plan recognizes benefit payments when due and payable.

Changes in the Net OPEB Liability

The following summarizes the changes in the net OPEB liability for the past year:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances, beginning of year	\$ 114,674,099	\$ 160,118	\$ 114,513,981
Changes for the year:			
Service cost	4,394,045	-	4,394,045
Interest	4,151,715	-	4,151,715
Contributions - employer	-	3,602,283	(3,602,283)
Net investment income	-	13,747	(13,747)
Differences between expected and actual experience	(13,055,833)	-	(13,055,833)
Changes in assumptions*	(30,727)	-	(30,727)
Benefit payments	<u>(3,576,119)</u>	<u>(3,576,119)</u>	<u>-</u>
Net Changes	<u>(8,116,919)</u>	<u>39,911</u>	<u>(8,156,830)</u>
Balances, end of year	<u>\$ 106,557,180</u>	<u>\$ 200,029</u>	<u>\$ 106,357,151</u>

* Changes of assumptions and other inputs reflect a change in the discount rate from 3.54% in 2022 to 3.65% in 2023, a change in the participation percentage from 80% in 2022 to 82.5% in 2023, and a change in the mortality projection scale from MP-2020 to MP-2021.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it was calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current discount rate:

1% Decrease (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
\$ 123,568,605	\$ 106,357,151	\$ 92,612,742

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability, as well as what the net OPEB liability would be if it was calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

1% Decrease (6.5%)	Current Healthcare Cost Trend Rates (7.5%)	1% Increase (8.5%)
\$ 90,169,125	\$ 106,357,151	\$ 127,339,220

OPEB Expense and Deferred Outflows of Resources and Deferred (Inflows) of Resources Related to OPEB

For the year ended June 30, 2023, the City recognized an OPEB expense of \$5,358,216. At June 30, 2023, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ -	\$ 18,026,048
Change in assumptions	15,454,032	24,099,253
Net difference between projected and actual OPEB investment earnings	<u>4,503</u>	<u>-</u>
Total	<u>\$ 15,458,535</u>	<u>\$ 42,125,301</u>

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as increases (decreases) in OPEB expense as follows:

<u>Year Ended June 30:</u>	
2024	\$ (2,806,865)
2025	(2,935,824)
2026	(5,482,447)
2027	(8,682,293)
2028	(6,264,468)
Thereafter	<u>(494,869)</u>
Total	\$ <u>(26,666,766)</u>

20. Fund Balance Reclassification

To conform with the GASB 34 definition of major funds, the City has made the following reclassification of fund balance on July 1, 2022:

<u>Fund Basis Financial Statements:</u>	City Federal <u>Grants Fund</u>	Nonmajor Governmental <u>Funds</u>
As previously reported	\$ -	\$ 13,735,326
Change in major fund	<u>(411,314)</u>	<u>411,314</u>
As reclassified	\$ <u>(411,314)</u>	\$ <u>14,146,640</u>

21. Consolidation of Pension and OPEB Trust Funds

The Gardner Contributory Retirement System and the City's OPEB Trust Fund are presented in a single column on pages 24 and 25. Details of the financial position as of June 30, 2023 and changes in net position for the year then ended are as follows.

	Pension Trust Fund (December 31, 2022)	Other Post-Employment Benefits Trust Fund	Pension and OPEB Trust Funds
Assets			
Cash and short-term investments	\$ 24,515	\$ -	\$ 24,515
Investments:			
Mutual funds	-	200,029	200,029
External investment pool	<u>68,943,392</u>	<u>-</u>	<u>68,943,392</u>
Total Investments	68,943,392	200,029	69,143,421
Accounts receivable	<u>429,905</u>	<u>-</u>	<u>429,905</u>
Total Assets	69,397,812	200,029	69,597,841
Liabilities			
Accounts payable	<u>214,476</u>	<u>-</u>	<u>214,476</u>
Total Liabilities	214,476	-	214,476
Net Position			
Restricted for pension	69,183,336	-	69,183,336
Restricted for OPEB purposes	<u>-</u>	<u>200,029</u>	<u>200,029</u>
Total Net Position	<u>\$ 69,183,336</u>	<u>\$ 200,029</u>	<u>\$ 69,383,365</u>
Additions			
Contributions:			
Employer	\$ 5,375,711	\$ 3,602,283	\$ 8,977,994
Other systems and Commonwealth of Massachusetts	184,287	-	184,287
Plan members	1,601,718	-	1,601,718
Transfers from other systems	<u>275,447</u>	<u>-</u>	<u>275,447</u>
Total Contributions	7,437,163	3,602,283	11,039,446
Investment Income:			
Appreciation (depreciation) in fair value of investments	(8,626,238)	13,873	(8,612,365)
Less: Management fees	<u>(361,361)</u>	<u>-</u>	<u>(361,361)</u>
Net Investment Income (Loss)	<u>(8,987,599)</u>	<u>13,873</u>	<u>(8,973,726)</u>
Total Additions	(1,550,436)	3,616,156	2,065,720
Deductions			
Benefit payments to plan members and beneficiaries	7,651,516	3,576,119	11,227,635
Transfers to other systems	294,623	-	294,623
Reimbursements to other systems	210,468	-	210,468
Administrative expenses	<u>166,192</u>	<u>-</u>	<u>166,192</u>
Total Deductions	<u>8,322,799</u>	<u>3,576,119</u>	<u>11,898,918</u>
Change in Net Position	(9,873,235)	40,037	(9,833,198)
Restricted Net Position			
Beginning of Year	<u>79,056,571</u>	<u>159,992</u>	<u>79,216,563</u>
End of Year	<u>\$ 69,183,336</u>	<u>\$ 200,029</u>	<u>\$ 69,383,365</u>

22. Self-Insurance

The City self-insures against claims for most employee health coverage. Annual estimated requirements for claims are provided in the City’s annual operating budget.

The City’s insurance plans are retrospectively rated policies. In other words, the City contributes a level monthly premium which is adjusted quarterly for actual claims paid.

The City contracts with an insurance carrier for excess liability coverage and an insurance consultant for claims processing. Under the terms of its insurance coverage, the City is liable for up to \$110,000 per incident. The City has no maximum aggregate liability for all claims paid within one year. The claims liability represents an estimate of claims incurred but unpaid at year-end, based on past historical costs and claims paid subsequent to year-end.

Changes in the aggregate liability for claims for the years ended June 30, 2023 and 2022 are as follows:

	2023 Health Coverage	2022 Health Coverage
Claims liability, beginning of year	\$ 607,698	\$ 565,462
Claims incurred/recognized	13,232,549	12,266,746
Claims paid	<u>(13,145,980)</u>	<u>(12,224,510)</u>
Claims liability, end of year	<u>\$ 694,267</u>	<u>\$ 607,698</u>

The claims liability at year-end was comprised entirely of an estimate of claims incurred but not reported by year-end.

23. Subsequent Events

Management has evaluated subsequent events through March 6, 2024, which is the date the financial statements were available to be issued.

24. Commitments and Contingencies

Outstanding Legal Issues

On an ongoing basis, there are typically pending legal issues in which the City is involved. The City’s management is of the opinion that the potential future settlement of these issues would not materially affect its financial statements taken as a whole.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including

amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

Encumbrances

At year-end the City's General Fund had \$2,597,755 in encumbrances that will be honored in the next fiscal year.

25. New Pronouncement

The Governmental Accounting Standards Board (GASB) has issued GASB Statement No. 101, *Compensated Absences*, effective for the City beginning with its fiscal year ending June 30, 2025. Management is currently evaluating the impact of implementing this GASB pronouncement.

CITY OF GARDNER, MASSACHUSETTS
Required Supplementary Information
General Fund
Schedule of Revenues, Expenditures, and Other Financing Sources/(Uses) –
Budget and Actual
For the Year Ended June 30, 2023
(unaudited)

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
Revenues				
Property taxes	\$ 31,371,792	\$ 31,371,792	\$ 31,306,943	\$ (64,849)
Excises	2,097,513	2,297,577	2,569,430	271,853
Penalties, interest, and other taxes	354,619	354,619	506,306	151,687
Charges for services	2,867,784	2,907,132	3,208,286	301,154
Intergovernmental	29,287,411	29,065,907	29,127,874	61,967
Licenses and permits	258,108	258,108	769,066	510,958
Fines and forfeitures	103,494	78,494	77,868	(626)
Investment income	40,000	40,000	799,995	759,995
Miscellaneous	351,176	347,319	509,301	161,982
Total Revenues	<u>66,731,897</u>	<u>66,720,948</u>	<u>68,875,069</u>	<u>2,154,121</u>
Expenditures				
General government	3,274,501	3,491,630	3,413,838	77,792
Public safety	9,227,846	9,774,445	9,505,295	269,150
Education	28,954,329	28,954,335	28,954,335	-
Public works	2,802,816	3,963,923	3,954,440	9,483
Health and human services	1,172,963	1,233,552	1,083,785	149,767
Culture and recreation	1,000,112	1,037,501	1,003,713	33,788
Employee benefits	15,237,720	15,467,721	15,454,848	12,873
Debt service	3,129,740	3,129,740	3,123,077	6,663
Intergovernmental	2,054,044	1,923,039	1,921,942	1,097
Total Expenditures	<u>66,854,071</u>	<u>68,975,886</u>	<u>68,415,273</u>	<u>560,613</u>
Excess (Deficiency) of Revenues over Expenditures	(122,174)	(2,254,938)	459,796	2,714,734
Other Financing Sources/(Uses)				
Transfers in	462,842	266,187	241,057	(25,130)
Transfers out	(1,434,816)	(830,163)	(830,163)	-
Use of free cash	1,094,148	2,818,914	-	(2,818,914)
Total Other Financing Sources/(Uses)	<u>122,174</u>	<u>2,254,938</u>	<u>(589,106)</u>	<u>(2,844,044)</u>
Overall Budgetary Excess (Deficiency)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (129,310)</u>	<u>\$ (129,310)</u>

See Independent Auditors' Report and Notes to Required Supplementary Information.

**Notes to Required Supplementary Information
for General Fund Budget**

Budgetary Basis

The General Fund final appropriation appearing on the previous page represents the final amended budget after all reserve fund transfers and supplemental appropriations.

Budget/GAAP Reconciliation

The budgetary data for the General Fund is based upon accounting principles that differ from GAAP. Therefore, in addition to the GAAP basis financial statements, the results of operations of the General Fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>
GAAP Basis	\$ 73,547,763	\$ 73,786,943	\$ (433,832)
Reverse the effect of including Stabilization Fund and General Fund activity	(77,270)	-	(330,819)
Reverse expenditures of prior year encumbrances and appropriation carryforwards	-	(2,554,283)	-
Add end of year appropriation carryforwards to expenditures	-	2,005,389	-
To reverse the effect of non-budgeted State contributions for teachers retirement	(4,393,798)	(4,393,798)	-
To reclassify transfers	(201,709)	(26,164)	175,545
Other differences	<u>83</u>	<u>(402,814)</u>	<u>-</u>
Budgetary Basis	<u>\$ 68,875,069</u>	<u>\$ 68,415,273</u>	<u>\$ (589,106)</u>

See Independent Auditors' Report and Notes to Required Supplementary Information.

CITY OF GARDNER, MASSACHUSETTS

Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
(Unaudited)

(Amounts expressed in thousands)

Gardner Contributory Retirement System

Fiscal Year	Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Total Pension Liability
June 30, 2023	December 31, 2022	96.38%	\$40,217	256.77%	62.40%
June 30, 2022	December 31, 2021	95.85%	\$28,356	185.30%	72.80%
June 30, 2021	December 31, 2020	95.82%	\$36,972	253.93%	63.43%
June 30, 2020	December 31, 2019	95.69%	\$41,591	293.80%	58.23%
June 30, 2019	December 31, 2018	96.05%	\$42,854	342.09%	54.49%
June 30, 2018	December 31, 2017	95.76%	\$35,854	291.85%	59.78%
June 30, 2017	December 31, 2016	95.51%	\$39,812	338.48%	53.90%
June 30, 2016	December 31, 2015	95.43%	\$38,336	351.06%	53.57%
June 30, 2015	December 31, 2014	95.79%	\$34,546	330.11%	56.63%

Massachusetts Teachers' Retirement System

Fiscal Year	Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Commonwealth of Massachusetts' Total Proportionate Share of the Net Pension Liability with the City	Total Net Pension Liability Associated with the City	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Total Pension Liability
June 30, 2023	June 30, 2022	0.21%	\$0	\$54,047	\$54,047	N/A	57.75%
June 30, 2022	June 30, 2021	0.21%	\$0	\$48,112	\$48,112	N/A	62.03%
June 30, 2021	June 30, 2020	0.21%	\$0	\$59,865	\$59,865	N/A	50.67%
June 30, 2020	June 30, 2019	0.21%	\$0	\$54,016	\$54,016	N/A	53.95%
June 30, 2019	June 30, 2018	0.22%	\$0	\$52,040	\$52,040	N/A	54.84%
June 30, 2018	June 30, 2017	0.22%	\$0	\$50,640	\$50,640	N/A	54.25%
June 30, 2017	June 30, 2016	0.23%	\$0	\$51,852	\$51,852	N/A	52.73%
June 30, 2016	June 30, 2015	0.24%	\$0	\$48,175	\$48,175	N/A	55.38%
June 30, 2015	June 30, 2014	0.24%	\$0	\$37,761	\$37,761	N/A	61.64%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the City's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

CITY OF GARDNER, MASSACHUSETTS

Required Supplementary Information
Schedule of Pension Contributions

(Unaudited)

(Amounts expressed in thousands)

Gardner Contributory Retirement System

<u>Fiscal Year</u>	<u>Actuarially Determined Contribution</u>	<u>Contributions in Relation to the Actuarially Determined Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2023	\$5,164	\$5,181	(\$17)	\$15,663	33.08%
June 30, 2022	\$4,799	\$4,834	(\$35)	\$15,303	31.59%
June 30, 2021	\$4,425	\$4,433	(\$8)	\$14,560	30.45%
June 30, 2020	\$4,075	\$4,075	\$0	\$14,156	28.79%
June 30, 2019	\$3,901	\$3,901	\$0	\$12,527	31.14%
June 30, 2018	\$3,686	\$3,686	\$0	\$12,285	30.00%
June 30, 2017	\$3,485	\$3,485	\$0	\$11,762	29.63%
June 30, 2016	\$3,279	\$3,279	\$0	\$10,920	30.03%
June 30, 2015	\$3,105	\$3,105	\$0	\$10,465	29.67%

Massachusetts Teachers' Retirement System

<u>Fiscal Year</u>	<u>Actuarially Determined Contribution Provided by Commonwealth</u>	<u>Contributions in Relation to the Actuarially Determined Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2023	\$4,394	\$4,394	\$0	\$18,563	23.67%
June 30, 2022	\$3,705	\$3,705	\$0	\$15,425	24.02%
June 30, 2021	\$3,258	\$3,258	\$0	\$16,695	19.51%
June 30, 2020	\$3,093	\$3,093	\$0	\$15,590	19.84%
June 30, 2019	\$2,886	\$2,886	\$0	\$15,413	18.72%
June 30, 2018	\$2,734	\$2,734	\$0	\$14,939	18.30%
June 30, 2017	\$2,608	\$2,608	\$0	\$15,255	17.10%
June 30, 2016	\$2,403	\$2,403	\$0	\$14,904	16.12%
June 30, 2015	\$2,227	\$2,227	\$0	\$14,565	15.29%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the City's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

CITY OF GARDNER, MASSACHUSETTS

Required Supplementary Information
Schedule of Changes in the Net OPEB Liability

(Unaudited)

	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability							
Service cost	\$ 4,394,045	\$ 6,478,240	\$ 6,201,627	\$ 5,133,601	\$ 4,562,376	\$ 4,790,887	\$ 5,736,706
Interest	4,151,715	3,083,054	3,379,232	4,086,663	3,871,913	3,566,773	3,063,959
Changes of benefit terms	(13,055,833)	-	(11,993,763)	(1,707,462)	(1,066,547)	-	-
Differences between expected and actual experience	(30,727)	(29,362,261)	(4,468,843)	30,962,161	11,893,059	(4,854,961)	(13,084,732)
Changes of assumptions	(3,576,119)	(3,561,368)	(3,573,204)	(3,223,547)	(3,015,765)	(2,694,837)	(2,598,945)
Benefit payments, including refunds of member contributions	(8,116,919)	(23,362,335)	(10,454,951)	35,251,416	16,245,036	807,862	(6,883,012)
Net Change in Total OPEB Liability	114,674,099	138,036,434	148,491,385	113,239,969	96,994,933	96,187,071	103,070,083
Total OPEB Liability - Beginning	106,557,180	114,674,099	138,036,434	148,491,385	113,239,969	96,994,933	96,187,071
Total OPEB Liability - Ending (a)							
Plan Fiduciary Net Position							
Contributions - employer	3,602,283	3,597,485	3,596,224	3,254,532	3,030,661	2,717,578	2,623,310
Net investment income (loss)	13,747	(28,513)	26,197	2,435	7,447	(230)	658
Benefit payments, including refunds of member contributions	(3,576,119)	(3,561,368)	(3,573,204)	(3,223,547)	(3,015,765)	(2,694,837)	(2,598,945)
Net Change in Plan Fiduciary Net Position	39,911	7,604	49,217	33,420	22,343	22,511	25,023
Plan Fiduciary Net Position - Beginning	160,118	152,514	103,297	69,877	47,534	25,023	-
Plan Fiduciary Net Position - Ending (b)	200,029	160,118	152,514	103,297	69,877	47,534	25,023
Net OPEB Liability - Ending (a-b)	\$ 106,357,151	\$ 114,513,981	\$ 137,883,920	\$ 148,388,088	\$ 113,170,092	\$ 96,947,399	\$ 96,162,048

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the City's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

CITY OF GARDNER, MASSACHUSETTS

Required Supplementary Information
Schedules of the Net OPEB Liability, Contributions, and Investment Returns
(Unaudited)

	2023	2022	2021	2020	2019	2018	2017
Schedule of Net OPEB Liability							
Total OPEB liability	\$ 106,557,180	\$ 114,674,099	\$ 138,036,434	\$ 148,491,385	\$ 113,239,969	\$ 96,994,933	\$ 96,187,071
Plan fiduciary net position	(200,029)	(160,118)	(152,514)	(103,297)	(69,877)	(47,534)	(25,023)
Net OPEB liability	\$ 106,357,151	\$ 114,513,981	\$ 137,883,920	\$ 148,388,088	\$ 113,170,092	\$ 96,947,399	\$ 96,162,048
Plan fiduciary net position as a percentage of the total OPEB liability	0.20%	0.10%	0.10%	0.06%	0.06%	0.05%	0.03%
Covered employee payroll	\$ 34,744,904	\$ 37,307,849	\$ 30,424,259	\$ 30,177,268	\$ 28,202,316	\$ 27,635,969	\$ 26,575,037
Net OPEB liability as a percentage of covered employee payroll	306.11%	306.94%	453.20%	491.72%	401.28%	350.80%	361.85%
Schedule of Contributions*							
Actuarially determined contribution	\$ -	\$ -	\$ 11,920,000	\$ 9,218,000	\$ 8,272,000	\$ 8,319,000	\$ 7,413,000
Contributions in relation to the actuarially determined contribution	-	-	4,589,000	3,255,000	3,031,000	2,718,000	2,623,000
Contribution deficiency (excess)	\$ -	\$ -	\$ 7,331,000	\$ 5,963,000	\$ 5,241,000	\$ 5,601,000	\$ 4,790,000
Covered employee payroll	\$ 34,744,904	\$ 37,307,849	\$ 30,424,259	\$ 30,177,268	\$ 28,202,316	\$ 27,635,969	\$ 26,575,037
Contributions as a percentage of covered employee payroll			24.10%	19.76%	18.58%	20.27%	18.02%
Schedule of Investment Returns							
Annual money weighted rate of return, net of investment expense	7.85%	-16.22%	22.45%	2.77%	14.93%	-0.60%	5.48%

*The current actuary has not calculated an actuarially determined contribution for Fiscal 2022 or 2023.

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the City's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

Appendix E

Fiscal Year 2023 Employee Earnings Report

FY2023 Earnings Report

Ranking

	Last Name	First Name	Total Gross Wage	Location Description	Group/BU Description
1	FIELDS	DANIEL	\$ 218,540.44	FIRE DEPT	FIREFIGHTER UNION
2	PELLEGRINO	MARK	\$ 182,916.86	ADMINISTRATORS	SCHOOL ADMINISTRATORS
3	STARZYNSKI	CHRISTOPHER	\$ 164,274.25	POLICE	PATROLMAN UNION
4	HULETTE	ERIC	\$ 140,843.50	FIRE DEPT	FIREFIGHTER UNION
5	OSOWSKI	CRAIG	\$ 140,422.14	FIRE DEPT	FIREFIGHTER UNION
6	GOGUEN	CATHERINE	\$ 137,888.21	ADMINISTRATORS	SCHOOL ADMINISTRATORS
7	WEST	JOYCE	\$ 134,194.65	ADMINISTRATORS	SCHOOL ADMINISTRATORS
8	BERGERON	MICHAEL	\$ 132,129.30	FIRE DEPT	FIREFIGHTER UNION
9	CORMIER	ROGER	\$ 131,847.93	POLICE SUPERVISORS	PATROLMAN UNION
10	LYNCH	JOSEPH	\$ 130,850.57	FIRE DEPT	FIREFIGHTER UNION
11	BOLGER	PAULA	\$ 130,458.24	H.S. PRINCIPAL	SCHOOL ADMINISTRATORS
12	HAWKE	MARK	\$ 129,900.10	ADMINISTRATORS	SCHOOL CONTRACT
13	PHILLIPS	MATTHEW	\$ 126,142.63	FIRE DEPT	FIREFIGHTER UNION
14	MEAGHER	RYAN	\$ 125,948.17	FIRE DEPT	FIREFIGHTER UNION
15	LAGOY	GREGORY	\$ 125,342.83	FIRE DEPT	FIREFIGHTER UNION
16	NEUFELL	THOMAS	\$ 124,731.12	POLICE	PATROLMAN UNION
17	MCAVENE	ERIC	\$ 122,293.30	POLICE SUPERVISORS	DEPARTMENT HEAD
18	GRAVEL	GILBERT	\$ 122,255.00	PUBLIC WORKS DEPT	SUPERVISORY FOREMAN UNION
19	ARSENAULT	MATTHEW	\$ 121,497.98	POLICE SUPERVISORS	SUPERIOR OFFICER UNION
20	CHARTIER	JEFFREY	\$ 120,703.40	FIRE DEPT	FIREFIGHTER UNION
21	MARTIN	EARL	\$ 119,164.32	ELEM PRINCIPALS	SCHOOL CONTRACT
22	SMITH	JOHN	\$ 118,759.48	POLICE	PATROLMAN UNION
23	WILLIS	JOSHUA	\$ 117,553.65	POLICE	PATROLMAN UNION
24	MCMORROW	PETER	\$ 115,562.34	H.S. PRINCIPAL	SCHOOL ADMINISTRATORS
25	ST.PIERRE	RUSSELL	\$ 115,171.70	POLICE SUPERVISORS	SUPERIOR OFFICER UNION
26	MURPHY	ARTHUR	\$ 114,064.16	MIDDLE SCH PRIN	SCHOOL ADMINISTRATORS
27	FOHY	PATRICK	\$ 113,951.44	FIRE DEPT	FIREFIGHTER UNION
28	GUERTIN	GARY	\$ 113,822.47	PUBLIC WORKS DEPT	SUPERVISORY FOREMAN UNION
29	LEBLANC	MICHAEL	\$ 113,217.56	PUBLIC WORKS DEPT	SUPERVISORY FOREMAN UNION
30	GUERREIRO	MARCUS	\$ 111,337.94	POLICE	PATROLMAN UNION
31	COATES	RYAN	\$ 111,161.41	POLICE	PATROLMAN UNION
32	MUNROE	DOUGLAS	\$ 110,470.45	PUBLIC WORKS DEPT	SUPERVISORY FOREMAN UNION
33	ARNOLD	DANE	\$ 108,112.83	PUBLIC WORKS DEPT	DEPARTMENT HEAD
34	MEUNIER	DEAN	\$ 107,872.75	PUBLIC WORKS DEPT	SUPERVISORY FOREMAN UNION
35	MURPHY	DAWN	\$ 107,860.35	GARDNER ELEMENTARY TEACH	TEACHER UNION
36	MARIGLIANO	SCOTT	\$ 107,395.09	POLICE	PATROLMAN UNION
37	GELINAS	SHERRY	\$ 106,469.70	H.S. PRINCIPAL	SCHOOL CONTRACT
38	BENOIT	RYAN	\$ 106,249.69	FIRE DEPT	FIREFIGHTER UNION
39	PODRAZIK	TRACI	\$ 106,087.92	MIDDLE SCH PRIN	SCHOOL ADMINISTRATORS
40	WALTER	LORIN	\$ 105,573.91	POLICE SUPERVISORS	SUPERIOR OFFICER UNION
41	BORIS	NICOLE	\$ 105,015.76	FIRE DEPT	FIREFIGHTER UNION
42	MARONI	NICHOLAS	\$ 104,875.71	POLICE SUPERVISORS	CITY NON-UNION STAFF
43	MCCRILLIS	KAREN	\$ 104,807.35	GUIDANCE	TEACHER UNION
44	BETTEZ	MARK	\$ 104,233.60	FIRE DEPT	FIREFIGHTER UNION
45	CASAVANT	AMBER	\$ 104,097.20	ADMINISTRATORS	SCHOOL CONTRACT
46	ALLARD	ROBERT	\$ 104,042.06	POLICE	PATROLMAN UNION
47	LAWRENCE	JOHN	\$ 103,703.65	POLICE	PATROLMAN UNION
48	CONNERY	SCOTT	\$ 103,575.50	H.S. PRINCIPAL	SCHOOL ADMINISTRATORS
49	OKEEFE	ROBERT	\$ 102,578.57	INFO TECH DEPARTMENT	DEPARTMENT HEAD
50	KELLEY	SEAN	\$ 102,578.16	FIRE DEPT	FIREFIGHTER UNION
51	POUDRETTE	DINO	\$ 102,524.16	FIRE DEPT	FIREFIGHTER UNION
52	MACALLISTER	NICHOLAS	\$ 102,114.23	FIRE DEPT	FIREFIGHTER UNION
53	MONIZ	MATTHEW	\$ 102,043.90	FIRE DEPT	FIREFIGHTER UNION
54	GAMACHE	PETER	\$ 100,474.17	FIRE DEPT	FIREFIGHTER UNION
55	LAFRENNIE	SEAN	\$ 100,452.43	POLICE	PATROLMAN UNION
56	CHASE	KENNETH	\$ 99,889.56	FIRE DEPT	FIREFIGHTER UNION
57	THOMPSON	MICHAEL	\$ 99,707.50	WATER DEPT	SUPERVISORY FOREMAN UNION
58	JEPSON	VIRGINIA	\$ 99,626.62	ELEM PRINCIPALS	SCHOOL ADMINISTRATORS
59	FORTE	DANIEL	\$ 99,600.02	ADMINISTRATORS	SCHOOL CONTRACT

60	CZASNOWSKI	JOHN	\$	99,551.43	POLICE SUPERVISORS	PATROLMAN UNION
61	GOGUEN	KEVIN	\$	99,358.04	POLICE	PATROLMAN UNION
62	BEAUREGARD	TREVOR	\$	99,270.96	COMM DEV PLAN	DEPARTMENT HEAD
63	SPAIN	RYAN	\$	97,440.68	POLICE	PATROLMAN UNION
64	WEBB	ANTHONY	\$	97,171.54	POLICE	PATROLMAN UNION
65	ANDERSON	WAYNE	\$	96,302.86	ADMINISTRATORS	SCHOOL ADMINISTRATORS
66	MORGAN	ALEXA	\$	95,127.29	POLICE	PATROLMAN UNION
67	POND	DEBRA	\$	95,064.98	PERSONNEL	DEPARTMENT HEAD
68	STRUS	JINNEE	\$	94,835.93	MIDDLE SCH TEACH	TEACHER UNION
69	HENRY	MELISSA	\$	94,225.18	ELEM PRINCIPALS	SCHOOL ADMINISTRATORS
70	TENNEY	ARVID	\$	94,125.75	ADMINISTRATORS	SCHOOL CONTRACT
71	LEMIEUX	FRANCES	\$	94,066.90	G.H.S. TEACHERS	TEACHER UNION
72	MUSE	RONALD	\$	93,540.52	GARDNER ELEMENTARY TEACH	TEACHER UNION
73	SUCHOCKI	DAVID	\$	93,373.09	WATER DEPT	SUPERVISORY FOREMAN UNION
74	HORN	MAUREEN	\$	93,354.14	G.H.S. TEACHERS	TEACHER UNION
75	RICHARD	JOHN	\$	93,283.37	AUDITOR	DEPARTMENT HEAD
76	WILSON	MEGAN	\$	93,113.82	ADMINISTRATORS	SCHOOL CONTRACT
77	SARCINELLI	SHARON	\$	93,028.82	ADMINISTRATORS	SCHOOL CONTRACT
78	KARPEICHIK-HILL	ALLISON	\$	92,572.53	GUIDANCE	TEACHER UNION
79	GAMBLE	TASHA	\$	92,544.96	MIDDLE SCH PRIN	SCHOOL ADMINISTRATORS
80	LANDRY	JOANNE	\$	92,230.99	G.H.S. TEACHERS	TEACHER UNION
81	NICHOLSON	MICHAEL	\$	92,196.00	MAYOR'S DEPT	BOARD/COMMISSION MEMBER
82	CHARTERS	ROBERT	\$	91,887.03	MIDDLE SCH TEACH	TEACHER UNION
83	LEBLANC	ELIZABETH	\$	91,804.90	GARDNER ELEMENTARY TEACH	TEACHER UNION
84	LEPISTO	DOUGLAS	\$	91,800.28	G.H.S. TEACHERS	TEACHER UNION
85	OLIVA	ROBERT	\$	91,374.98	SURVEY	DEPARTMENT HEAD
86	BUSSIERE	JULIE	\$	91,359.99	KINDERGARTEN	TEACHER UNION
87	HANSEN	BEARITT	\$	91,217.25	FIRE DEPT	FIREFIGHTER UNION
88	ECKLUND	SUSAN	\$	91,044.96	ADMINISTRATORS	SCHOOL CONTRACT
89	SIAW	DENNIS	\$	90,606.38	POLICE	PATROLMAN UNION
90	DYMEK	JENNIFER	\$	90,521.88	TREASURY	DEPARTMENT HEAD
91	ALARIO	ANTHONY	\$	90,430.92	FIRE DEPT	FIREFIGHTER UNION
92	MORIN	IZIK	\$	90,274.38	PUBLIC WORKS DEPT	DPWEA
93	BYRNE	BRENDAN	\$	90,257.70	FIRE DEPT	FIREFIGHTER UNION
94	LABONTE	JEFFREY	\$	90,200.10	POLICE SUPERVISORS	SUPERIOR OFFICER UNION
95	FLAHERTY	IAN	\$	90,165.52	GARDNER ELEMENTARY TEACH	TEACHER UNION
96	YAN	ZHAOHUI	\$	90,165.52	G.H.S. TEACHERS	TEACHER UNION
97	ZUARO	LAWRENCE	\$	90,159.36	MIDDLE SCH TEACH	TEACHER UNION
98	CURTIS	STEPHANIE	\$	90,139.76	GARDNER ELEMENTARY TEACH	TEACHER UNION
99	SEIDLICH	ALISON	\$	89,841.64	MIDDLE SCH TEACH	TEACHER UNION
100	BLACKBIRD	MANDY	\$	89,840.12	GARDNER ELEMENTARY TEACH	TEACHER UNION
101	ANDERSON	REBECCA	\$	89,835.35	G.H.S. TEACHERS	TEACHER UNION
102	FOSS-MENDES	KRISTEN	\$	89,463.03	SPECIAL NEEDS	TEACHER UNION
103	WOODARD	MARIE	\$	89,421.71	SPECIAL NEEDS	TEACHER UNION
104	ROUISSE	JACQUELINE	\$	89,409.21	GARDNER ELEMENTARY TEACH	TEACHER UNION
105	BELITSKY	KATHLEEN	\$	89,041.64	MIDDLE SCH TEACH	TEACHER UNION
106	SIRIPHAN	TITI	\$	89,030.83	CITY CLERK	DEPARTMENT HEAD
107	HENDERSON	PARIS	\$	88,999.61	SPECIAL NEEDS	SCHOOL CONTRACT
108	CARLSON	TANYA	\$	88,964.28	GARDNER ELEMENTARY TEACH	TEACHER UNION
109	MICHAUD	HEATHER	\$	88,934.99	GARDNER ELEMENTARY TEACH	TEACHER UNION
110	ROGOWSKI	DAVID	\$	88,744.78	FIRE DEPT	FIREFIGHTER UNION
111	ANDREWS	NATALIE	\$	88,599.37	DISPATCHERS	DISPATCHER UNION
112	RISSER	ALLISON	\$	88,441.59	SPECIAL NEEDS	TEACHER UNION
113	DOHERTY	ALLISON	\$	88,359.99	KINDERGARTEN	TEACHER UNION
114	MARTINEZ	DELIABRIDGET	\$	88,304.90	G.H.S. TEACHERS	TEACHER UNION
115	CHICOINE	ASHLEY	\$	88,254.44	GARDNER ELEMENTARY TEACH	TEACHER UNION
116	JACKMAN	LEON	\$	88,213.42	G.H.S. TEACHERS	TEACHER UNION
117	ISTVAN	JUDITH	\$	88,160.33	SPECIAL NEEDS	TEACHER UNION
118	OUELLET	ANN-MARIE	\$	88,154.00	GARDNER ELEMENTARY TEACH	TEACHER UNION
119	GALLANT	KARA	\$	88,143.14	GARDNER ELEMENTARY TEACH	TEACHER UNION
120	MCCAFFREY	REBECCA	\$	87,404.30	ADMINISTRATORS	SCHOOL ADMINISTRATORS

121	SHERIDAN	SUSAN	\$	87,372.25	G.H.S. TEACHERS	TEACHER UNION
122	JANHUNEN	ROBIN	\$	87,355.28	GARDNER ELEMENTARY TEACH	TEACHER UNION
123	BERNER	MATTHEW	\$	87,261.50	FIRE DEPT	FIREFIGHTER UNION
124	TENNEY	BROOKE	\$	87,230.73	ELEM PRINCIPALS	SCHOOL ADMINISTRATORS
125	LEBLANC	MONIQUE	\$	87,073.88	GUIDANCE	TEACHER UNION
126	MACKAY	KATHRYN	\$	87,050.00	GARDNER ELEMENTARY TEACH	TEACHER UNION
127	THOMAS	CHRISTINA	\$	87,004.44	KINDERGARTEN	TEACHER UNION
128	HEFFNER	MICHELLE	\$	86,983.26	GARDNER ELEMENTARY TEACH	TEACHER UNION
129	PERKINS	JOSHUA	\$	86,957.29	MIDDLE SCH TEACH	TEACHER UNION
130	DAVIEAU	KATE	\$	86,941.28	GARDNER ELEMENTARY TEACH	TEACHER UNION
131	KEMP	PHYLLIS	\$	86,855.28	G.H.S. TEACHERS	TEACHER UNION
132	TAVARES	CHARLENE	\$	86,855.28	GARDNER ELEMENTARY TEACH	TEACHER UNION
133	AUVINEN	HEIDI	\$	86,509.57	GARDNER ELEMENTARY TEACH	TEACHER UNION
134	SWEET	LORI-ANN	\$	86,459.99	MIDDLE SCH TEACH	TEACHER UNION
135	FLICK	JOHN	\$	86,409.15	LAW DEPT	DEPARTMENT HEAD
136	MEANY	JOHN	\$	86,355.28	G.H.S. TEACHERS	TEACHER UNION
137	LATTANZIO	MICHELLE	\$	86,126.32	GARDNER ELEMENTARY TEACH	TEACHER UNION
138	MENARD	MARY	\$	86,057.13	MIDDLE SCH TEACH	TEACHER UNION
139	COSTA	JENNIFER	\$	85,983.26	GARDNER ELEMENTARY TEACH	TEACHER UNION
140	PIEDAD	JUAN	\$	85,898.46	FIRE DEPT	FIREFIGHTER UNION
141	RENZI	ANTHONY	\$	85,866.28	MIDDLE SCH TEACH	TEACHER UNION
142	CANNON	ERIN	\$	85,855.28	MIDDLE SCH TEACH	TEACHER UNION
143	BETTEZ	MATTHEW	\$	85,782.18	FIRE DEPT	FIREFIGHTER UNION
144	SUCH	HEATHER	\$	85,757.70	G.H.S. TEACHERS	TEACHER UNION
145	PAINE	MELISSA	\$	85,499.88	ADMINISTRATORS	SCHOOL ADMINISTRATORS
146	RILEY	KRISTIN	\$	85,366.28	GARDNER ELEMENTARY TEACH	TEACHER UNION
147	THERRIEN	AMEE	\$	85,366.28	G.H.S. TEACHERS	TEACHER UNION
148	BOYLAN	HEATHER	\$	85,359.99	GARDNER ELEMENTARY TEACH	TEACHER UNION
149	MCGANN	SHAWN	\$	85,355.28	GARDNER ELEMENTARY TEACH	TEACHER UNION
150	ROBERTSON	FINA	\$	85,306.10	SPECIAL NEEDS	SCHOOL CONTRACT
151	ERICSON	DEBORAH	\$	85,116.28	G.H.S. TEACHERS	TEACHER UNION
152	BEAUREGARD	DEREK	\$	85,054.00	PROSPECT TEACH	TEACHER UNION
153	BURPEE	MARY	\$	85,041.84	GARDNER ELEMENTARY TEACH	TEACHER UNION
154	DUNN	COURTNEY	\$	84,900.10	ADMINISTRATORS	SCHOOL CONTRACT
155	SULLIVAN	ALISON	\$	84,887.69	DISPATCHERS	DISPATCHER UNION
156	KNAPP	BRIAN	\$	84,866.28	G.H.S. TEACHERS	TEACHER UNION
157	MCNAMARA	ROBERT	\$	84,866.28	G.H.S. TEACHERS	TEACHER UNION
158	O'DONNELL	ROGER	\$	84,859.99	G.H.S. TEACHERS	TEACHER UNION
159	TYROS	DEMETRIOS	\$	84,795.53	G.H.S. TEACHERS	TEACHER UNION
160	MCCLAY	ANNE MARIE	\$	84,601.48	MIDDLE SCH TEACH	TEACHER UNION
161	HAWKINS	MARK	\$	84,563.42	G.H.S. TEACHERS	TEACHER UNION
162	CURRIER	JESSICA	\$	84,271.42	G.H.S. TEACHERS	TEACHER UNION
163	LEHTONEN	MATTHEW	\$	84,144.92	MIDDLE SCH TEACH	TEACHER UNION
164	LEBLANC	ADRIANNA	\$	84,126.21	DISPATCHERS	DISPATCHER UNION
165	MCGAVIN	KELLY	\$	84,109.99	PROSPECT TEACH	TEACHER UNION
166	VINING	MEREDITH	\$	84,061.07	GARDNER ELEMENTARY TEACH	TEACHER UNION
167	MEDERO	JANEY	\$	84,053.94	G.H.S. TEACHERS	TEACHER UNION-22 PAYS
168	RIBBLE	EMILY	\$	83,991.28	G.H.S. TEACHERS	TEACHER UNION
169	RIZZO	DEBORAH	\$	83,805.64	MIDDLE SCH TEACH	TEACHER UNION
170	FRANCOEUR	MICHAEL	\$	83,644.24	MIDDLE SCH TEACH	TEACHER UNION
171	ULRICH	DENISE	\$	83,563.42	GARDNER ELEMENTARY TEACH	TEACHER UNION
172	TAWCZYNSKI	COREY	\$	83,550.42	GUIDANCE	TEACHER UNION
173	SAUNDERS	LAUREN	\$	83,496.23	HEALTH DEPT	DEPARTMENT HEAD
174	PEREIRA-FILHO	STENIO	\$	83,298.23	FIRE DEPT	FIREFIGHTER UNION
175	JOHNSON	KRISTINA	\$	83,082.20	MIDDLE SCH TEACH	TEACHER UNION
176	BRUNELLE	KAREN	\$	82,563.42	MIDDLE SCH TEACH	TEACHER UNION
177	FRANK	WILLIAM	\$	82,402.53	GOLF COURSE	DEPARTMENT HEAD
178	MOORE	MATTHEW	\$	82,383.69	PUBLIC WORKS DEPT	DPWEA
179	GRIMLEY	LOUISE	\$	82,218.93	G.H.S. TEACHERS	TEACHER UNION
180	BURGESS	EDWARD	\$	82,160.20	PUBLIC WORKS DEPT	DPWEA
181	LADEROUTE	ALEXANDRIA	\$	82,135.14	POLICE	PATROLMAN UNION

182	RAYNER	CHRISTINE	\$	82,121.90	GUIDANCE	TEACHER UNION
183	BRAUN	JOHN	\$	81,846.61	POLICE SUPERVISORS	SUPERIOR OFFICER UNION
184	FRENIERE	SCOTT	\$	81,819.50	COACHES	SCHOOL SEASONAL EMPLOYEE
185	MURPHY	LISA	\$	81,761.92	MIDDLE SCH TEACH	TEACHER UNION
186	FERREIRA	DEREK	\$	81,702.30	POLICE	PATROLMAN UNION
187	LEONIDO	KIMBERLY	\$	81,332.20	MIDDLE SCH TEACH	TEACHER UNION
188	BOURQUE-SILVA	MELISSA	\$	81,311.24	G.H.S. TEACHERS	TEACHER UNION
189	CORMIER	JOSHUA	\$	81,308.90	PURCHASING/PARKING	DEPARTMENT HEAD
190	CAISSIE	TAMMY	\$	81,232.36	LIBRARY	DEPARTMENT HEAD
191	DAMOUR	PAUL	\$	81,214.52	G.H.S. TEACHERS	TEACHER UNION
192	BOWSE-HATFIELD	KATHLEEN	\$	81,075.74	G.H.S. TEACHERS	TEACHER UNION
193	DAUPHINAIS	DEBORAH	\$	80,825.74	G.H.S. TEACHERS	TEACHER UNION
194	PROUTY	RICHARDSON	\$	80,522.83	G.H.S. TEACHERS	TEACHER UNION
195	EVANS	GREGORY	\$	80,323.06	G.H.S. TEACHERS	TEACHER UNION
196	ROSSI	RICHARD	\$	79,542.01	POLICE	CITY NON-UNION STAFF
197	NIEMAN	KRISTY	\$	79,414.16	MIDDLE SCH TEACH	TEACHER UNION
198	KOTOWSKI	VINCENT	\$	79,349.36	MIDDLE SCH TEACH	TEACHER UNION
199	HENDERSON	JANET	\$	79,099.36	PROSPECT TEACH	TEACHER UNION
200	SCRUGGS	ROBBI	\$	78,825.26	GUIDANCE	TEACHER UNION
201	BERTHIAUME	DANIELLE	\$	78,758.36	G.H.S. TEACHERS	TEACHER UNION
202	OTTINO	JOHANNA	\$	78,744.74	G.H.S. TEACHERS	TEACHER UNION
203	PETERSON	DAWN	\$	78,124.26	GARDNER ELEMENTARY TEACH	TEACHER UNION
204	KUMAR	CHRISTINE	\$	77,969.36	ASSESSOR	DEPARTMENT HEAD
205	HIGGINS	CLAIRE	\$	77,693.70	MIDDLE SCH TEACH	TEACHER UNION
206	LUSSIER	ANNETTE	\$	77,693.44	MIDDLE SCH TEACH	TEACHER UNION
207	BLOCH	ANDREW	\$	77,228.92	MIDDLE SCH PRIN	SCHOOL CONTRACT
208	HALLINAN	KIMBERLY	\$	77,002.58	GARDNER ELEMENTARY TEACH	TEACHER UNION
209	ANNAN	ANDREWS	\$	76,791.97	DISPATCHERS	DISPATCHER UNION
210	QUINN	DANIEL	\$	76,758.66	FIRE DEPT	FIREFIGHTER UNION
211	MATHIEU-THERIAULT	ASHLEY	\$	76,621.70	GARDNER ELEMENTARY TEACH	TEACHER UNION
212	CHESLEY	SARAH	\$	76,577.60	DISPATCHERS	DISPATCHER UNION
213	FORST	JESSICA	\$	76,475.00	SPECIAL NEEDS	TEACHER UNION
214	FLAHERTY	JESSIE	\$	76,385.95	G.H.S. TEACHERS	TEACHER UNION
215	WELLS	SHELLEY	\$	76,247.83	MIDDLE SCH TEACH	TEACHER UNION
216	HRINIAK	ALEXIS	\$	76,085.12	SPECIAL NEEDS	TEACHER UNION
217	ROBIDEAU	DERRICK	\$	75,964.89	PUBLIC WORKS DEPT	DPWEA
218	COXALL	JENNIFER	\$	75,950.36	GARDNER ELEMENTARY TEACH	TEACHER UNION
219	WEINHOLD	RICHARD	\$	75,451.43	GARDNER ELEMENTARY TEACH	TEACHER UNION
220	GODERRE	DANIEL	\$	75,332.66	MIDDLE SCH TEACH	TEACHER UNION
221	ARNOLD	CHARLES	\$	75,226.34	G.H.S. TEACHERS	TEACHER UNION
222	CLARK	NYCHELE	\$	75,212.88	GUIDANCE	TEACHER UNION
223	DAUPHINAIS	CHRISTOPHER	\$	75,195.13	FIRE DEPT	FIREFIGHTER UNION
224	GIANCATERINO	JENNIFER	\$	74,972.08	GARDNER ELEMENTARY TEACH	TEACHER UNION
225	JEAN	ROLAND	\$	74,847.85	BUILDING DEPT	DEPARTMENT HEAD
226	SERRANO	SADIE	\$	74,739.06	GARDNER ELEMENTARY TEACH	TEACHER UNION
227	DORVAL	DANIELLE	\$	74,482.92	POLICE	PATROLMAN UNION
228	FORTIN	REBECCA	\$	74,226.34	MIDDLE SCH TEACH	TEACHER UNION
229	CANU	ANNEMARIE	\$	74,154.99	DISPATCHERS	DISPATCHER UNION
230	BRISTOL	EILEEN	\$	74,069.88	ADMINISTRATORS	SCHOOL CONTRACT
231	BRYANT	DYLAN	\$	74,043.36	POLICE	PATROLMAN UNION
232	VAILLANCOURT	SCOTT	\$	73,774.82	PUBLIC WORKS DEPT	DPW LABORER UNION
233	WOLF	LYNN	\$	73,673.70	MIDDLE SCH TEACH	TEACHER UNION
234	BABINEAU	RONALD	\$	73,625.34	PUBLIC WORKS DEPT	DPWEA
235	COMEAU	HILARY	\$	73,540.26	GARDNER ELEMENTARY TEACH	TEACHER UNION
236	SHERMAN-COOK	KIMBERLY	\$	73,515.82	GARDNER ELEMENTARY TEACH	TEACHER UNION
237	GAINES	NANCY	\$	73,515.82	MIDDLE SCH TEACH	TEACHER UNION
238	KANE-HOWSE	GENEVIEVE	\$	73,484.28	GUIDANCE	TEACHER UNION
239	FELDMAN	ERIC	\$	73,067.84	G.H.S. TEACHERS	TEACHER UNION
240	DOUGHTY	SAMUEL	\$	73,031.10	G.H.S. TEACHERS	TEACHER UNION
241	TORRES	MISTI	\$	72,714.95	GARDNER ELEMENTARY TEACH	TEACHER UNION
242	FRIEND-FRANCOEUR	HEATHER	\$	72,674.34	MIDDLE SCH TEACH	TEACHER UNION

243	LOSAVIO	REBECCA	\$ 72,576.94	SPECIAL NEEDS	SCHOOL CONTRACT
244	MEUNIER	ANDRE	\$ 72,542.46	PUBLIC WORKS DEPT	DPWEA
245	BRYCE	DANA	\$ 72,370.37	PUBLIC WORKS DEPT	DPWEA
246	MORSE	JUSTIN	\$ 72,344.01	PUBLIC WORKS DEPT	DPW LABORER UNION
247	JACOBSON	WILLIAM	\$ 72,125.36	G.H.S. TEACHERS	TEACHER UNION
248	HELENIUS	DAWN	\$ 71,898.67	SCHOOL NURSES	SCHOOL CONTRACT
249	CLARK	ALISSA	\$ 71,714.95	GARDNER ELEMENTARY TEACH	TEACHER UNION
250	CARTER	SARAH	\$ 71,644.57	SPECIAL NEEDS	TEACHER UNION
251	TUCKER	BENJAMIN	\$ 71,631.34	FIRE DEPT	FIREFIGHTER UNION
252	PETERSEN-CUMMINGS	LINDSEY	\$ 71,566.70	ADMINISTRATORS	SCHOOL CONTRACT
253	BARTEL	MARY	\$ 71,412.04	G.H.S. TEACHERS	TEACHER UNION
254	BOSSE	CHERYL	\$ 71,193.78	AUDITOR	CITY NON-UNION STAFF
255	PATNO	DEREK	\$ 70,901.46	G.H.S. TEACHERS	TEACHER UNION
256	BARTKUS	MICHAEL	\$ 70,776.25	H.S. PRINCIPAL	SCHOOL ADMINISTRATORS
257	PETERSON	JESSICA	\$ 70,562.40	SPECIAL NEEDS	TEACHER UNION
258	WHITE	LAUREN	\$ 70,426.46	GARDNER ELEMENTARY TEACH	TEACHER UNION
259	MILLER	EMILY	\$ 70,139.95	G.H.S. TEACHERS	TEACHER UNION
260	SIMPSON	LORI	\$ 70,028.83	ADMINISTRATORS	SCHOOL CONTRACT
261	ANTETOMASO	BRUCE	\$ 69,947.16	ADMINISTRATORS	SCHOOL ADMINISTRATORS
262	SILVA	CARLOS	\$ 69,861.80	GARDNER ELEMENTARY TEACH	TEACHER UNION
263	AKERS	EUGENE	\$ 69,777.15	PUBLIC WORKS DEPT	DPWEA
264	JOSTI	TIMOTHY	\$ 69,749.74	CABLE COMMISSION	CITY NON-UNION STAFF
265	PASTERNAK	ERIN	\$ 69,739.06	GARDNER ELEMENTARY TEACH	TEACHER UNION
266	MACK	MICHELE	\$ 69,510.19	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
267	ZIENIUK	CELESTE	\$ 69,190.76	GARDNER ELEMENTARY TEACH	TEACHER UNION
268	SIMONS	ALLYSON	\$ 68,933.84	GARDNER ELEMENTARY TEACH	TEACHER UNION
269	MERCAUTO	SHANNIN	\$ 68,930.51	GUIDANCE	TEACHER UNION
270	BATES	SHELLY	\$ 68,829.14	KINDERGARTEN	TEACHER UNION
271	HEGLIN	BRAD	\$ 68,726.34	G.H.S. TEACHERS	TEACHER UNION
272	COYNE	COLLEEN	\$ 68,720.24	GARDNER ELEMENTARY TEACH	TEACHER UNION
273	DAVIS	LAUREN	\$ 68,709.11	H.S. PRINCIPAL	SCHOOL ADMINISTRATORS
274	HALL	TODD	\$ 68,535.01	INFO TECH DEPARTMENT	CITY NON-UNION STAFF
275	LABELLE	PETER	\$ 68,236.44	G.H.S. TEACHERS	TEACHER UNION
276	FRANCIS	MATTHEW	\$ 67,982.92	G.H.S. TEACHERS	TEACHER UNION
277	WILLIAMS	AIMEE	\$ 67,959.94	G.H.S. TEACHERS	TEACHER UNION
278	FREDETTE	MARTHA	\$ 67,558.28	GARDNER ELEMENTARY TEACH	TEACHER UNION
279	LACHANCE	KATIE	\$ 67,352.48	GARDNER ELEMENTARY TEACH	TEACHER UNION
280	GRANSEWICZ	MICHAEL	\$ 67,347.75	G.H.S. TEACHERS	TEACHER UNION
281	WHITE	KAITLYNNE	\$ 67,171.66	G.H.S. TEACHERS	TEACHER UNION
282	SHELBY	KEVIN	\$ 67,080.16	G.H.S. TEACHERS	TEACHER UNION
283	GARCIA	KELSEY	\$ 67,075.40	PROSPECT TEACH	TEACHER UNION
284	STALNECKER	JONATHAN	\$ 67,044.56	G.H.S. TEACHERS	TEACHER UNION
285	PHILLIPS	FRANCIS	\$ 66,918.06	G.H.S. TEACHERS	TEACHER UNION
286	NORSTROM	JENNA	\$ 66,889.25	MIDDLE SCH TEACH	TEACHER UNION
287	HUGHEY	BRANDON	\$ 66,852.48	MIDDLE SCH TEACH	TEACHER UNION
288	NICHOLS	AMANDA	\$ 66,476.42	GARDNER ELEMENTARY TEACH	TEACHER UNION
289	SWEENEY	DARRELL	\$ 66,416.55	BUILDING DEPT	CITY NON-UNION STAFF
290	MCCARTHY	MARY	\$ 66,308.28	G.H.S. TEACHERS	TEACHER UNION
291	MCFADRIES	MAUREEN	\$ 66,308.28	GARDNER ELEMENTARY TEACH	TEACHER UNION
292	BADIA	MISHELE	\$ 66,144.96	GARDNER ELEMENTARY TEACH	TEACHER UNION
293	GRAY	NICHOLAS	\$ 66,134.36	DISPATCHERS	DISPATCHER UNION
294	GRANT	AMY	\$ 66,075.40	KINDERGARTEN	TEACHER UNION
295	VERRELLI	GINA	\$ 66,034.29	LIBRARY	CITY NON-UNION STAFF
296	ROGER	NICHOLAS	\$ 66,016.26	GARDNER ELEMENTARY TEACH	TEACHER UNION
297	SPURIA	ANTHONY	\$ 65,895.50	FIRE DEPT	FIREFIGHTER UNION
298	BEISE	MARISSA	\$ 65,849.48	GUIDANCE	TEACHER UNION
299	LEWIS	ADAM	\$ 65,844.75	G.H.S. TEACHERS	TEACHER UNION
300	TACKETT	COURTNEY	\$ 65,600.10	ADMINISTRATORS	SCHOOL CONTRACT
301	OGERT	CARL	\$ 65,488.89	FIRE DEPT	FIREFIGHTER UNION
302	MONGEON	KRISTI	\$ 65,376.52	SPECIAL NEEDS	TEACHER UNION
303	PRIMEAU	LESLIE	\$ 65,306.26	GARDNER ELEMENTARY TEACH	TEACHER UNION

304	MAILLET	CHELSEA	\$	65,142.42	GUIDANCE	TEACHER UNION
305	LAHAIR	WAYNE	\$	64,969.75	PUBLIC WORKS DEPT	DPWEA
306	GERMANO	RICK	\$	64,934.46	BUILDING DEPT	CITY NON-UNION STAFF
307	ANDUJAR	COLLEEN	\$	64,615.76	MIDDLE SCH TEACH	TEACHER UNION
308	LOISELLE	NANCY	\$	64,457.44	G.H.S. TEACHERS	TEACHER UNION
309	CHARPENTIER	KENDALL	\$	64,081.63	SPECIAL NEEDS	TEACHER UNION
310	BUTLER	GLENN	\$	63,568.49	SCHOOL - CIVIL	SCHOOL CLERICAL UNION
311	CARLUCCI	ASHLEY	\$	63,157.37	SPECIAL NEEDS	TEACHER UNION
312	VICKREY	JENNIFER	\$	63,001.18	SCHOOL - CIVIL	SCHOOL CONTRACT
313	SHEPHERD	AMY	\$	62,401.63	SPECIAL NEEDS	SCHOOL CONTRACT
314	GREER	FRANCHELLY	\$	62,388.64	GARDNER ELEMENTARY TEACH	TEACHER UNION
315	CONNELL	MORGAN	\$	62,289.45	MIDDLE SCH TEACH	TEACHER UNION
316	BUTLER	LYNDSY	\$	62,283.26	COMM DEV PLAN	CITY NON-UNION STAFF
317	COOPER	JOHN	\$	62,191.26	G.H.S. TEACHERS	TEACHER UNION
318	CABRAL	LAURA	\$	62,191.26	G.H.S. TEACHERS	TEACHER UNION
319	MUMMA	VICTORIA	\$	62,191.26	G.H.S. TEACHERS	TEACHER UNION
320	FIGLIO	JONATHAN	\$	62,129.12	SURVEY	CITY NON-UNION STAFF
321	DEROY	JESSICA	\$	62,111.42	COMM DEV PLAN	CITY NON-UNION STAFF
322	CAIN	ALLISON	\$	62,108.32	SPECIAL NEEDS	TEACHER UNION
323	GABRILA	LYNETTE	\$	61,840.59	VETERANS	DEPARTMENT HEAD
324	O'REILLY	TRACY	\$	61,819.49	SCHOOL NURSES	SCHOOL CONTRACT
325	ARSENAULT	DAVID	\$	61,456.24	SCHOOL - CIVIL	SCHOOL CLERICAL UNION
326	ELLIS	MICHAEL	\$	61,391.97	COUNC ON AGING	DEPARTMENT HEAD
327	JEAN	CHRISTOPHER	\$	60,906.58	PUBLIC WORKS DEPT	DPW LABORER UNION
328	MACNEIL	ANDREW	\$	60,851.88	PROSPECT TEACH	TEACHER UNION
329	DOWNEY	HALEY	\$	60,730.75	SCHOOL NURSES	SCHOOL CONTRACT
330	GOEHLE	KYLE	\$	60,729.11	FIRE DEPT	FIREFIGHTER UNION
331	BURPEE	BRIAN	\$	60,205.56	GARDNER ELEMENTARY TEACH	TEACHER UNION
332	ALDRICH	BRIANA	\$	60,083.77	GARDNER ELEMENTARY TEACH	TEACHER UNION
333	ALMONTE	LISA	\$	59,920.22	KINDERGARTEN	TEACHER UNION
334	HARUNKIEWICZ	BETHANY	\$	59,866.36	SCHOOL NURSES	SCHOOL CONTRACT
335	CASSON	DAVID	\$	59,807.89	G.H.S. TEACHERS	TEACHER UNION
336	SWENSEN	PATRICK	\$	59,489.47	FIRE DEPT	FIREFIGHTER UNION
337	CARL	JASON	\$	59,455.56	MIDDLE SCH TEACH	TEACHER UNION
338	ARROYO	JASMIN	\$	58,694.62	SCHOOL - CIVIL	SCHOOL ADMINISTRATORS
339	HUNTOON	SHELLEY	\$	58,685.50	SCHOOL NURSES	SCHOOL CONTRACT
340	SMITH	BRENDA	\$	58,393.98	SCHOOL - CIVIL	SCHOOL ADMINISTRATORS
341	PHILLIPS	EMILY	\$	58,007.96	GARDNER ELEMENTARY TEACH	TEACHER UNION
342	LEBLANC	DEBRA	\$	58,000.10	ADMINISTRATORS	SCHOOL ADMINISTRATORS
343	BEAUREGARD	RAYMOND	\$	57,896.27	POLICE	CITY CLERICAL UNION
344	COXALL	NORA	\$	57,796.92	MIDDLE SCH TEACH	TEACHER UNION
345	GRADY	THOMAS	\$	57,563.26	GUIDANCE	TEACHER UNION
346	WRIGHT	JOY	\$	57,532.36	MIDDLE SCH TEACH	TEACHER UNION
347	KNIGHT	CONNOR	\$	57,276.97	PUBLIC WORKS DEPT	DPW LABORER UNION
348	TENNEY	TAMMY	\$	56,896.48	TREASURY	CITY NON-UNION STAFF
349	RUSAK	TINA	\$	56,827.64	SCHOOL NURSES	SCHOOL CONTRACT
350	HOULE	PHILIP	\$	56,768.86	CITY HALL MAINT	CITY CLERICAL UNION
351	DECIERO	MATTHEW	\$	56,753.69	CABLE COMMISSION	CITY NON-UNION STAFF
352	RANSDEN	NICOLE	\$	56,532.36	GARDNER ELEMENTARY TEACH	TEACHER UNION
353	MANKTELOW	AURIA	\$	56,507.96	GARDNER ELEMENTARY TEACH	TEACHER UNION
354	MCMASTER	BRYAN	\$	56,451.71	SPECIAL NEEDS	TEACHER UNION
355	DAVIDSON	SAMUEL	\$	56,210.98	GARDNER ELEMENTARY TEACH	TEACHER UNION
356	MACK	ERIN	\$	56,054.87	MIDDLE SCH TEACH	TEACHER UNION
357	DAVILLI	GIANNI	\$	56,032.30	MIDDLE SCH TEACH	TEACHER UNION
358	MONTI	LINDSEY	\$	55,896.40	GUIDANCE	TEACHER UNION
359	DIPRIMA	ANGELA	\$	55,835.96	HEALTH DEPT	CITY NON-UNION STAFF
360	BOURQUE	ELIZABETH	\$	55,728.70	KINDERGARTEN	TEACHER UNION
361	HARTY	CHRISTINE	\$	55,523.73	PUBLIC WORKS DEPT	CITY CLERICAL UNION
362	SMITH	COLIN	\$	55,508.40	MAYOR DEPT	CITY NON-UNION STAFF
363	JOYAL	KELSEY	\$	54,561.18	GARDNER ELEMENTARY TEACH	TEACHER UNION
364	HUGHES	TONIANN	\$	54,467.25	SPECIAL NEEDS	TEACHER UNION

365	SILVERBERG	KATRINA	\$	54,361.38	SCHOOL - CIVIL	SCHOOL CLERICAL UNION
366	WEIDLER	KAITLIN	\$	54,329.68	KINDERGARTEN	TEACHER UNION
367	CAMPBELL	JULIE	\$	54,187.41	SCHOOL - CIVIL	SCHOOL CLERICAL UNION
368	LAJOIE	LISA	\$	54,084.42	MIDDLE SCH TEACH	TEACHER UNION
369	BLODGETT	CHERYL	\$	53,886.32	POLICE	CITY CLERICAL UNION
370	SLACK	CHERYL	\$	53,747.18	ANIMAL CONTROL	CITY NON-UNION STAFF
371	CHAPLES	JOSHUA	\$	53,573.77	FIRE DEPT	FIREFIGHTER UNION
372	CORRAL	ERICA	\$	53,500.04	SCHOOL - CIVIL	SCHOOL CONTRACT
373	BENSON	REBECCA	\$	53,296.92	KINDERGARTEN	TEACHER UNION
374	CORMIER	ELIZABETH	\$	52,932.94	FIRE DEPT	CITY CLERICAL UNION
375	HUTCHINS	BRIDGET	\$	52,905.22	DISPATCHERS	DISPATCHER UNION
376	LENTHALL	JACOB	\$	52,900.04	ADMINISTRATORS	SCHOOL CONTRACT
377	SLOAN	HANNAH	\$	52,690.50	MIDDLE SCH TEACH	TEACHER UNION
378	FIORETTI	ALEX	\$	52,683.36	GARDNER ELEMENTARY TEACH	TEACHER UNION
379	FRANCHI	KELLI	\$	52,462.90	GUIDANCE	TEACHER UNION
380	MCSWEENEY	KAITLYN	\$	52,347.97	GARDNER ELEMENTARY TEACH	TEACHER UNION
381	PATTY	VERONIKA	\$	52,258.33	HEALTH DEPT	CITY NON-UNION STAFF
382	LEGER	JACQUELINE	\$	52,030.64	AUDITOR	CITY NON-UNION STAFF
383	MELLOR	AMANDA	\$	51,953.24	GARDNER ELEMENTARY TEACH	TEACHER UNION
384	CAPPS	KELSEY	\$	51,895.26	MIDDLE SCH TEACH	TEACHER UNION
385	KOVACS	MAE	\$	51,895.26	MIDDLE SCH TEACH	TEACHER UNION
386	OLIVARI	JOHN	\$	51,688.42	CITY CLERK	CITY NON-UNION STAFF
387	GLOVER	FAITH	\$	51,626.49	CITY CLERK	CITY NON-UNION STAFF
388	WARDLE	JORDAN	\$	51,407.76	GARDNER ELEMENTARY TEACH	TEACHER UNION
389	MEDEIROS	AMIE	\$	51,407.76	MIDDLE SCH TEACH	TEACHER UNION
390	BERRY	DANIEL	\$	51,294.65	GOLF COURSE	CITY NON-UNION STAFF
391	FUCILE	CHRISTINE	\$	51,046.34	COMM DEV PLAN	CITY CLERICAL UNION
392	ROBERTS	RACHEL	\$	50,934.89	MAYOR'S DEPT	CITY NON-UNION STAFF
393	HAGGART	KRYSTAL	\$	50,598.77	GARDNER ELEMENTARY TEACH	TEACHER UNION
394	CASSADY	LAURA-ELLEN	\$	50,430.96	COMM DEV PLAN	CITY NON-UNION STAFF
395	PARKER	EMILY	\$	49,521.46	GARDNER ELEMENTARY TEACH	TEACHER UNION
396	BACZEWSKI	STANLEY	\$	49,513.65	HEALTH DEPT	CITY NON-UNION STAFF
397	ROBILLARD	EMILY	\$	49,115.61	GARDNER ELEMENTARY TEACH	TEACHER UNION
398	HERNANDEZ	KARINA	\$	48,549.52	SCHOOL - CIVIL	SCHOOL ADMINISTRATORS
399	HOLBROOK	EDWARD	\$	48,508.27	PUBLIC WORKS DEPT	DPW LABORER UNION
400	SANTOS	JULIANNE	\$	48,362.10	TUTORS	PARAPROFESSIONAL
401	STARK	TODD	\$	48,329.71	PUBLIC WORKS DEPT	DPWEA
402	MURPHY	WESLEY	\$	48,306.36	GOLF COURSE	CITY NON-UNION STAFF
403	RICE	HERBERT	\$	48,242.53	GOLF COURSE	CITY NON-UNION STAFF
404	FISHER	JOANN	\$	47,962.50	SCHOOL NURSES	SCHOOL CONTRACT
405	FLYNN	PATRICIA	\$	47,959.27	SCHOOL - CIVIL	SCHOOL CLERICAL UNION
406	MACK	JUDY	\$	47,352.37	GUIDANCE	TEACHER UNION
407	BARROWS	AUSTIN	\$	46,727.70	PUBLIC WORKS DEPT	DPW LABORER UNION
408	CRAMM	ANGELA	\$	46,665.54	SCHOOL-CIVIL	SCHOOL CLERICAL UNION
409	BURDETT	CELESTE	\$	46,530.37	LIBRARY	CITY NON-UNION STAFF
410	LEBLANC	PAMELA	\$	46,368.46	G.H.S. TEACHERS	TEACHER UNION
411	ROSS	KRISTEN	\$	46,148.46	GARDNER ELEMENTARY TEACH	TEACHER UNION
412	WALKER	MELISSA	\$	46,136.16	LIBRARY	CITY NON-UNION STAFF
413	COLMAN	AMELIA	\$	45,612.32	LIBRARY	CITY NON-UNION STAFF
414	NEWTON	CHRISTIAN	\$	45,417.94	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
415	ALBERT	WENDY	\$	45,383.56	SCHOOL - CIVIL	SCHOOL CLERICAL UNION
416	DOROW	SOPHIA	\$	45,072.51	COMM DEV PLAN	CITY NON-UNION STAFF
417	GEMBORYS	BRIAN	\$	45,046.00	POLICE	INTERMITTENT EMPLOYEE
418	MESERVE	ALANA	\$	44,874.33	ANIMAL CONTROL	CITY NON-UNION STAFF
419	ABELL	MARISSA	\$	44,679.29	GARDNER ELEMENTARY TEACH	TEACHER UNION
420	CORMIER	ROBERT	\$	44,104.53	COA	CITY CLERICAL UNION
421	O'BRIEN	JOLENE	\$	43,051.07	GUIDANCE	TEACHER UNION
422	HAWKESWORTH	PATRICK	\$	43,006.55	PUBLIC WORKS DEPT	DPW LABORER UNION
423	HARRINGTON	SHANE	\$	42,928.01	PUBLIC WORKS DEPT	DPWEA
424	ARSENEAU	LISA	\$	42,641.00	TREASURY	CITY CLERICAL UNION
425	CHASE	JEFFREY	\$	42,618.16	PUBLIC WORKS DEPT	DPWEA

426	VACARELO	JUDITH	\$ 42,203.55	LIBRARY	CITY NON-UNION STAFF
427	KOLIMAGA	EUGENE	\$ 42,146.68	POLICE	PATROLMAN UNION
428	CARNEY	SHELBY	\$ 41,922.66	LIBRARY	CITY NON-UNION STAFF
429	PELLETIER	AMY	\$ 41,922.50	SCHOOL NURSES	SCHOOL CONTRACT
430	HALLOCK	ADAM	\$ 41,585.38	PUBLIC WORKS DEPT	DPWEA
431	COOPER	ANN	\$ 41,528.93	SCHOOL - CIVIL	SCHOOL CLERICAL UNION
432	BLAKE	BENJAMIN	\$ 41,128.96	SCHOOL NURSES	SCHOOL CONTRACT
433	EDDY	PAMELA	\$ 41,110.78	GARDNER ELEMENTARY TEACH	TEACHER UNION
434	KARKANE	KURT	\$ 41,037.53	PUBLIC WORKS DEPT	DPW LABORER UNION
435	STELLATO	ALEX	\$ 41,027.79	DISPATCHERS	DISPATCHER UNION
436	CLEMENT	STACIA	\$ 40,833.08	POLICE	CITY CLERICAL UNION
437	HOWELL	JENNIFER	\$ 40,794.79	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
438	LABONTE	JOYCE	\$ 40,491.50	TUTORS	PARAPROFESSIONAL
439	OUELLET	THEODORA	\$ 40,067.54	SCHOOL - CIVIL	SCHOOL CLERICAL UNION
440	AGNELLI	LISA	\$ 39,972.48	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
441	PAVLOSKY	MICHAEL	\$ 39,775.60	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
442	LORION	CHAD	\$ 39,566.65	LIBRARY	CITY NON-UNION STAFF
443	PINEO	ABIGAIL	\$ 39,558.27	SCHOOL - CIVIL	SCHOOL CLERICAL UNION
444	COLON	AMANDA	\$ 39,550.60	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
445	CHARTERS	PHYLLIS	\$ 39,089.12	TREASURY	CITY CLERICAL UNION
446	SHUMSKY	AARON	\$ 39,071.76	TUTORS	PARAPROFESSIONAL
447	DELGADO	CHANELL	\$ 38,899.12	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
448	WHITMAN	ANTHONY	\$ 38,616.32	BUILDING DEPT	CITY NON-UNION STAFF
449	ROJAS	MARRY	\$ 38,486.77	PUBLIC WORKS DEPT	CITY CLERICAL UNION
450	CHARPENTIER	JESSICA	\$ 38,236.64	WATER DEPT	CITY CLERICAL UNION
451	BOURN	MICHAEL	\$ 37,904.10	PUBLIC WORKS DEPT	DPW LABORER UNION
452	BARBOSA	PETER	\$ 37,773.52	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
453	KLASH	RONALD	\$ 37,674.12	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
454	COUGHLIN	CHRISTOPHER	\$ 37,280.56	PUBLIC WORKS DEPT	CITY NON-UNION STAFF
455	DIMUCCIO	DOMENICA	\$ 37,097.37	TUTORS	PARAPROFESSIONAL
456	STINNETT	LAUREN	\$ 37,061.21	ASSESSOR	CITY CLERICAL UNION
457	LOISELLE	MARCI	\$ 36,940.12	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
458	GALLAGHER	SARAH GRACE	\$ 36,764.52	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
459	HERNANDEZ	MERCEDES	\$ 36,514.52	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
460	LEGER	CLAUDE	\$ 36,475.41	SCHOOL - CIVIL	SCHOOL ADMINISTRATORS
461	CORLISS	WENDELIN	\$ 36,245.52	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
462	NEGRON	MARIELA	\$ 36,203.68	BUILDING DEPT	CITY CLERICAL UNION
463	COSTA	NANCY	\$ 35,976.32	COUNC ON AGING	CITY CLERICAL UNION
464	JOHNSON	MARGARET-MARY	\$ 35,948.82	ANIMAL CONTROL	CITY CLERICAL UNION
465	OLIVER	JESSICA	\$ 35,768.52	SPECIAL NEEDS	TEACHER UNION
466	CAISSE	BRANDI	\$ 35,697.92	HEALTH DEPT	CITY CLERICAL UNION
467	ADAMS	TAVERLY	\$ 35,697.92	VETERANS	CITY CLERICAL UNION
468	SWAFFORD	JORDAN	\$ 35,664.38	SCHOOL - CIVIL	SCHOOL CLERICAL UNION
469	CALDERON	JUSTIN	\$ 35,487.95	FIRE DEPT	FIREFIGHTER UNION
470	SWENSON	DERICK	\$ 35,428.76	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
471	IMPRESCIA	JAMES	\$ 34,936.92	BUILDING DEPT	CITY NON-UNION STAFF
472	ESPADA	ANGEL	\$ 34,865.23	POLICE	PATROLMAN UNION
473	LINDE	CHRISTINA	\$ 34,554.48	LIBRARY	CITY NON-UNION STAFF
474	HARDING	LUCIENE	\$ 33,952.64	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
475	EVANGELISTI	KATHERINE	\$ 33,940.11	SCHOOL - CIVIL	SCHOOL ADMINISTRATORS
476	BERNHARDT	MAUREEN	\$ 33,910.50	TUTORS	PARAPROFESSIONAL
477	PIASCIK	TYLER	\$ 33,694.04	GOLF COURSE	CITY NON-UNION STAFF
478	KILDUFF	THOMAS	\$ 33,629.73	SPECIAL NEEDS	TEACHER UNION
479	PAINE	JULIE	\$ 33,263.65	TUTORS	PARAPROFESSIONAL
480	HOUGHTON	ELIZABETH	\$ 33,252.50	TUTORS	PARAPROFESSIONAL
481	ST. LOUIS	KHRISTINA	\$ 33,004.32	DISPATCHERS	DISPATCHER UNION
482	NELSON	CARLA	\$ 32,682.58	PERSONNEL	CITY NON-UNION STAFF
483	GILBERT	PATRICK	\$ 32,554.60	TUTORS	PARAPROFESSIONAL
484	THERIAULT	MONICA	\$ 32,446.88	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
485	ANDERSON	MICHELLE	\$ 32,408.35	TUTORS	PARAPROFESSIONAL
486	MARQUIS	ZACH	\$ 32,175.00	EXTENDED DAY STAFF	SCHOOL CONTRACT

487	PIANKA	PETER PAUL	\$	31,789.80	GARDNER ELEMENTARY TEACH	TEACHER UNION
488	PORTILLO	KELLEE	\$	31,355.50	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
489	ANTONIAC	TODD	\$	31,323.16	GOLF COURSE	CITY NON-UNION STAFF
490	KENDALL	DENISE	\$	31,275.12	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
491	ERDMANN	KASANDRA	\$	31,055.18	SCHOOL - CIVIL	SCHOOL CLERICAL UNION
492	CAMPAIGNE	HELENA	\$	30,996.83	TUTORS	PARAPROFESSIONAL
493	ST.JOHN	JESSICA	\$	30,943.00	PUBLIC WORKS DEPT	CITY CLERICAL UNION
494	PARADISE	CRYSTAL	\$	30,941.68	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
495	BONETTI	MAUREEN	\$	30,839.64	KINDERGARTEN	TEACHER UNION
496	PINEO	JANE	\$	30,715.44	TUTORS	PARAPROFESSIONAL
497	SHULTZ	TAYLOR	\$	30,430.66	TUTORS	PARAPROFESSIONAL
498	CALAWA	KAY	\$	30,406.00	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
499	SOUCY	ROBYN	\$	30,351.98	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
500	STONE	AMANDA	\$	30,156.66	TUTORS	PARAPROFESSIONAL
501	HAY	JILL	\$	30,082.36	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
502	GONZALEZ	CESARINA	\$	29,950.68	TUTORS	PARAPROFESSIONAL
503	PHILLIPS	STEPHANIE	\$	29,944.74	DISPATCHERS	DISPATCHER UNION
504	JOHNSON	DEBORAH	\$	29,607.53	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
505	RYAN	KAITLYN	\$	29,513.86	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
506	DOWD	CHRISTINE	\$	29,269.04	SPECIAL NEEDS	TEACHER UNION
507	SAUVAGEAU	ASHLEE	\$	29,045.07	TUTORS	PARAPROFESSIONAL
508	SHEA	MADYSON	\$	29,022.00	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
509	BENNETT	MELISSA	\$	28,971.97	TUTORS	PARAPROFESSIONAL
510	DICKHAUT	JORDAN	\$	28,883.78	TUTORS	PARAPROFESSIONAL
511	WHITE	CONSTANCE	\$	28,428.80	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
512	MEAGHER	CHRISTINE	\$	28,283.53	PERSONNEL	CITY NON-UNION STAFF
513	DAVIS	JOSEF	\$	28,074.42	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
514	STEWART	DAWN	\$	27,518.01	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
515	AKIN	AMBER	\$	27,488.35	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
516	DUNHAM	DAYNA	\$	27,450.30	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
517	TACKETT	JOSHUA	\$	27,275.99	G.H.S. TEACHERS	TEACHER UNION
518	DIVITO	NICOLE	\$	27,228.77	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
519	DRAPER	HEATHER	\$	27,155.94	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
520	SCHUSCHU	ANDREW	\$	26,949.50	SCHOOL - CIVIL	SCHOOL CONTRACT
521	CORMIER	TINA	\$	26,594.77	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
522	METIVIER	ASHLEY	\$	26,107.20	HEALTH DEPT	CITY CLERICAL UNION
523	BROECKEL	REBECCA	\$	26,040.91	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
524	DROUIN	KAYLEE	\$	25,614.46	GARDNER ELEMENTARY TEACH	TEACHER UNION
525	PRATT	JACQUELINE	\$	25,442.77	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
526	RUIZ-CORRAL	ANGEL	\$	24,713.01	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
527	MORTELL	BRITTANY	\$	24,667.36	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
528	BOUDREAU	KELLEY	\$	24,642.36	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
529	ROBLES	INDIA	\$	24,609.86	LIBRARY	CITY NON-UNION STAFF
530	POWLOWSKI	BRYANT	\$	24,603.01	POLICE	PATROLMAN UNION
531	CHISHOLM	PAOLA	\$	24,592.36	SCHOOL - CIVIL	SCHOOL ADMINISTRATORS
532	DRAPER	STEVEN	\$	24,367.36	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
533	CARBONELLO	SHANNON	\$	24,167.60	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
534	CORRAL	ALYSSA	\$	23,753.44	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
535	MORSE	CHRISTA	\$	23,388.75	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
536	HENDERSON	JAMIE	\$	23,311.89	FIRE DEPT	FIREFIGHTER UNION
537	PRIMEAU	ERIN	\$	23,291.52	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
538	OUELLETTE	MIKHAILA	\$	23,219.02	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
539	BELLAMY	RACHEL	\$	23,116.82	GARDNER ELEMENTARY TEACH	TEACHER UNION
540	ROSE	AMY	\$	23,101.99	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
541	LEVASSEUR	AIMEE	\$	22,871.12	PURCHASING/PARKING	CITY CLERICAL UNION
542	WHITTEMORE	KATHLEEN	\$	22,790.96	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
543	MALLET	MARTHA	\$	22,710.26	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
544	O'BRIEN	ERIN	\$	22,481.40	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
545	CORRAL	ELEXANDER	\$	22,343.90	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
546	LAWRENCE	MICHAEL	\$	22,286.37	COACHES	SCHOOL SEASONAL EMPLOYEE
547	KNOLL	CHRISTOPH	\$	22,202.08	G.H.S. TEACHERS	TEACHER UNION

548	GAGNON	TRICIA	\$ 22,190.62	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
549	KONDROTAS	FRANCIS	\$ 22,080.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
550	O'NEILL	MOLLY	\$ 21,701.04	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
551	FERRARI	AMANCAY	\$ 21,700.67	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
552	LAWRENCE	ZACKARY	\$ 21,673.49	CITY CLERK	CITY CLERICAL UNION
553	VORCE	CORINA	\$ 21,587.97	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
554	BLANCHARD	ELIZABETH	\$ 20,731.07	LIBRARY	CITY NON-UNION STAFF
555	KEARNS	PHILIP	\$ 20,600.00	POLICE SUPERVISORS	CONTRACT
556	THEODORAKAKOS	EVANGELIA	\$ 20,170.92	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
557	LEBLANC	HALAINA	\$ 19,713.75	TUTORS	PARAPROFESSIONAL
558	RICHARD	BRAYDEN	\$ 18,535.51	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
559	BIANCO	ADELINA	\$ 18,216.12	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
560	MOLINA	ASHLEY	\$ 18,122.31	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
561	DOIRON	ELIZABETH	\$ 17,979.00	CITY CLERK	CITY NON-UNION STAFF
562	ARNOLD	JACOB	\$ 17,600.80	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
563	FREITAS	TAYLOR	\$ 17,425.71	GARDNER ELEMENTARY TEACH	SCHOOL SUBSTITUTES
564	CHARLAND	ROBERT	\$ 17,366.38	LAW DEPT	CITY NON-UNION STAFF
565	LEGER	CLAUDE	\$ 17,278.22	LIBRARY	CITY NON-UNION STAFF
566	TARR	MEREDITH	\$ 17,146.61	PURCHASING/PARKING	CITY CLERICAL UNION
567	WELCH	MEGHAN	\$ 16,959.22	DISPATCHERS	DISPATCHER UNION
568	PARADIS	ROSE	\$ 16,940.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
569	HASSELMANN	CORY	\$ 16,728.65	VETERANS	CITY NON-UNION STAFF
570	HONORE	COURTNEY	\$ 16,671.64	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
571	THOMPSON	JACOB	\$ 16,571.79	FIRE DEPT	FIREFIGHTER UNION
572	TESSITORE	JAMIE	\$ 16,468.75	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
573	PELLETIER	KENNETH	\$ 16,200.00	COACHES	SCHOOL SEASONAL EMPLOYEE
574	POWERS	JEREMY	\$ 16,075.56	LIBRARY	CITY NON-UNION STAFF
575	LESLIE	KATHLEEN	\$ 16,027.15	LIBRARY	CITY NON-UNION STAFF
576	PELLETIER	RENAE	\$ 15,977.20	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
577	VALLEY	PAULINA	\$ 15,892.41	G.H.S. TEACHERS	TEACHER UNION
578	HALTERMAN	DUSTIN	\$ 15,858.48	ADMINISTRATORS	SCHOOL ADMINISTRATORS
579	GUZMAN	LIANA	\$ 15,143.85	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
580	PRATT	BRITNEY	\$ 14,896.29	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
581	RIVET	JOHN	\$ 14,866.76	HEALTH DEPT	DEPARTMENT HEAD
582	TATA	BETH	\$ 14,770.49	GUIDANCE	TEACHER UNION
583	COSENTINO	LAURA	\$ 14,769.60	MIDDLE SCH TEACH	TEACHER UNION
584	RODRIGUEZ	JONATHAN	\$ 14,361.16	FIRE DEPT	FIREFIGHTER UNION
585	PIETROPINTO	MATIAS	\$ 14,161.16	FIRE DEPT	FIREFIGHTER UNION
586	CRAFT	LEIGH	\$ 14,092.00	COACHES	SCHOOL SEASONAL EMPLOYEE
587	DAVIN	MICHELLE	\$ 13,964.47	DISPATCHERS	DISPATCHER UNION
588	ADDONIZIO	MATTHEW	\$ 13,909.22	FIRE DEPT	FIREFIGHTER UNION
589	CONNOR	JILLIAN	\$ 13,907.33	SPECIAL NEEDS	TEACHER UNION
590	MOTTA	KEVIN	\$ 13,877.32	ADMINISTRATORS	SCHOOL CONTRACT
591	REILLY	COLE	\$ 13,785.19	FIRE DEPT	FIREFIGHTER UNION
592	SALO	JEREMY	\$ 13,667.45	FIRE DEPT	FIREFIGHTER UNION
593	HAMEL	MEREDITH	\$ 13,566.96	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
594	HURD	FREDERICK	\$ 13,550.78	LIBRARY	CITY NON-UNION STAFF
595	JEFFERSON-MCKEEN	BELINDA	\$ 13,516.16	ANIMAL CONTROL	CITY NON-UNION STAFF
596	KING	ANDREW	\$ 13,343.76	CABLE COMMISSION	CITY NON-UNION STAFF
597	DIMUCCIO	KYLE	\$ 13,118.75	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
598	BUTLER	LISA	\$ 13,074.58	ELM ST TEACHER	TEACHER UNION
599	SANDOVAL	STEPHEN	\$ 12,925.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
600	CREAMER	NICHOLAS	\$ 12,856.94	ADMINISTRATORS	SCHOOL ADMINISTRATORS
601	SALERNO	KRISTEN	\$ 12,801.74	ANIMAL CONTROL	ANIMAL CONTROL UNION
602	DRAPER	BETHANY	\$ 12,798.30	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
603	COOKE	ABIGAIL	\$ 12,767.50	ANIMAL CONTROL	CITY NON-UNION STAFF
604	BABINEAU	TROY	\$ 12,207.77	CITY HALL MAINT	CITY CLERICAL UNION
605	COLON	LORENZO	\$ 12,129.21	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
606	GOULD	ELLIOT	\$ 11,843.49	PUBLIC WORKS DEPT	DPW LABORER UNION
607	MARCHAND	RANDY	\$ 11,748.30	SCHOOL - CIVIL	SCHOOL CLERICAL UNION
608	GUERTIN	KATHARINE	\$ 11,702.21	CONSERV COMM	CITY NON-UNION STAFF

609	MERCHANT	CORA	\$	11,568.75	TUTORS	PARAPROFESSIONAL
610	BENNETT	RYAN	\$	11,373.50	TUTORS	PARAPROFESSIONAL
611	MCGRAIL	BRIDGET	\$	11,329.28	GUIDANCE	TEACHER UNION
612	FAUCHER	SARAH	\$	10,959.26	GARDNER ELEMENTARY TEACH	TEACHER UNION
613	HAYDEN	JODI	\$	10,902.00	SCHOOL-CIVIL	SCHOOL CONTRACT
614	MARKLEY	JILL	\$	10,800.00	COACHES	SCHOOL SEASONAL EMPLOYEE
615	KAZINSKAS	ELIZABETH	\$	10,707.00	COUNCILORS	BOARD/COMMISSION MEMBER
616	BOUDREAU	ANITA	\$	10,686.00	COUNC ON AGING	TEMPORARY EMPLOYEE
617	MIKUSZEWSKI	REBECCA	\$	10,591.25	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
618	SLEEPER	TRACY	\$	10,534.25	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
619	FARLEY	SUSAN	\$	10,202.30	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
620	DAVIS	ISABELLE	\$	10,194.74	GARDNER AIRPORT	CITY NON-UNION STAFF
621	BROWN	THAD	\$	10,103.32	CITY HALL MAINT	CITY CLERICAL UNION
622	HIRONS	STEPHEN	\$	9,961.80	WGHTS & MEASURE	CITY NON-UNION STAFF
623	LAPERRIERE	LAUREN	\$	9,845.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
624	TOPOLSKI	PAUL	\$	9,780.96	CIVIL DEFENSE	CITY NON-UNION STAFF
625	PAINTER	ZACHERY	\$	9,690.31	PUBLIC WORKS DEPT	DPW LABORER UNION
626	ZUPPA	THOMAS	\$	9,688.17	BUILDING DEPT	DEPARTMENT HEAD
627	FITZSIMMONS	MACKENZIE	\$	9,687.50	COACHES	SCHOOL SEASONAL EMPLOYEE
628	GRONDIN	REBECCA	\$	9,656.13	GARDNER ELEMENTARY TEACH	TEACHER UNION
629	BLOOD	SUSAN	\$	9,520.23	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
630	DAME	SHAUNESY	\$	9,428.68	BUILDING DEPT	TEMPORARY EMPLOYEE
631	WILLIAMS	ELIJAH	\$	9,381.84	POLICE	PATROLMAN UNION
632	LANDRESS	AUSTIN	\$	9,109.40	GARDNER ELEMENTARY TEACH	TEACHER UNION
633	TENNEY	LINDSEY	\$	8,815.12	WATER DEPT	CITY CLERICAL UNION
634	SWAN	TARYNE	\$	8,613.51	DISPATCHERS	DISPATCHER UNION
635	MORRIS	JESSICA	\$	8,613.20	LIBRARY	CITY NON-UNION STAFF
636	BRODEUR	JANICE	\$	8,583.75	CROSSING GUARDS	CROSSING GUARD/BUS MONITOR
637	KNIGHT	LINDA	\$	8,553.75	CROSSING GUARDS	CROSSING GUARD/BUS MONITOR
638	LANCIANI	CHRISTINE	\$	8,552.50	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
639	PANTALONE	NICHOLAS	\$	8,433.75	CROSSING GUARDS	CROSSING GUARD/BUS MONITOR
640	RICHARD	DAVID	\$	8,366.25	CROSSING GUARDS	CROSSING GUARD/BUS MONITOR
641	LAHAYE	DANIEL	\$	8,337.76	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
642	TOURIGNY	NORMAN	\$	8,285.30	GOLF COURSE	CITY NON-UNION STAFF
643	PAGE	FELICIA	\$	8,227.57	ANIMAL CONTROL	CITY NON-UNION STAFF
644	RINGER	DIANA	\$	8,211.03	GREENWOOD POOL	CITY NON-UNION STAFF
645	WARRINGTON	VANESSA	\$	8,050.00	COACHES	SCHOOL SEASONAL EMPLOYEE
646	WONG	CASSIDY	\$	8,050.00	COACHES	SCHOOL SEASONAL EMPLOYEE
647	ALONZO	HEIDI	\$	7,888.00	POLICE	CITY CLERICAL UNION
648	KYMALAINEN	DAVID	\$	7,788.75	CROSSING GUARDS	CROSSING GUARD/BUS MONITOR
649	DANEAULT	ADAM	\$	7,777.66	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
650	GERDE	JO-ANN	\$	7,646.25	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
651	WHITTLE	SEAN	\$	7,600.00	COACHES	SCHOOL SEASONAL EMPLOYEE
652	BOUCHER	JACOB	\$	7,438.13	TUTORS	PARAPROFESSIONAL
653	STEWART	SHANE	\$	7,425.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
654	FRANCIS	JESSICA	\$	7,386.73	GREENWOOD POOL	CITY NON-UNION STAFF
655	CORMIER	RONALD	\$	7,326.00	COUNCILORS	BOARD/COMMISSION MEMBER
656	HARDERN	KAREN	\$	7,326.00	COUNCILORS	BOARD/COMMISSION MEMBER
657	WALSH	JAMES	\$	7,326.00	COUNCILORS	BOARD/COMMISSION MEMBER
658	CORMIER	CRAIG	\$	7,326.00	COUNCILORS	BOARD/COMMISSION MEMBER
659	TYROS	GEORGE	\$	7,326.00	COUNCILORS	BOARD/COMMISSION MEMBER
660	HEATH	DANA	\$	7,326.00	COUNCILORS	BOARD/COMMISSION MEMBER
661	DERNALOWICZ	ALEKSANDER	\$	7,326.00	COUNCILORS	BOARD/COMMISSION MEMBER
662	BOONE	JAMES	\$	7,326.00	COUNCILORS	BOARD/COMMISSION MEMBER
663	BISSONNETTE	ERIC	\$	7,080.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
664	CORMIER	REBECCA	\$	7,043.63	GOLF COURSE	CITY NON-UNION STAFF
665	CARLTON	DARRYN	\$	7,036.38	POLICE	PATROLMAN UNION
666	MICHAUD	DAISY	\$	6,972.38	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
667	CORMIER	PAUL	\$	6,863.25	GOLF COURSE	CITY NON-UNION STAFF
668	LEGER	GABRIELLA	\$	6,715.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
669	PRINN	JEFFREY	\$	6,703.55	GOLF COURSE	CITY NON-UNION STAFF

670	LEWIS	JACOB	\$	6,640.13	MIDDLE SCH TEACH	TEACHER UNION
671	DISHMON	LOIS	\$	6,634.06	LIBRARY	CITY NON-UNION STAFF
672	STEVENS	JAN	\$	6,618.90	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
673	FUCILE	BRADLEY	\$	6,604.36	TREASURY	CITY NON-UNION STAFF
674	BUTTERFIELD	ADAM	\$	6,448.60	PUBLIC WORKS DEPT	DPW LABORER UNION
675	WOODS	LAURENCE	\$	6,423.75	CROSSING GUARDS	CROSSING GUARD/BUS MONITOR
676	ARSENAULT	LISA	\$	6,347.99	COACHES	SCHOOL SEASONAL EMPLOYEE
677	RAMSDELL	RANDY	\$	6,301.68	GOLF COURSE	CITY NON-UNION STAFF
678	KENNEDY	AVERILL	\$	6,254.56	POLICE	PATROLMAN UNION
679	SHEPARD	DANIELLE	\$	6,117.50	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
680	CONNER	CANDICE	\$	6,004.75	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
681	BISSONNETTE	MARGARET	\$	5,816.50	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
682	ROY	STEVEN	\$	5,740.46	FIRE DEPT	FIREFIGHTER UNION
683	GREIGTARDIFF	RICHARD	\$	5,719.26	PUBLIC WORKS DEPT	DPW LABORER UNION
684	FUCILE	BRADLEY	\$	5,528.41	CITY HALL MAINT	CITY NON-UNION STAFF
685	CORMIER-SAYARATH	LYNN	\$	5,400.00	COACHES	SCHOOL SEASONAL EMPLOYEE
686	HAWKINS	LEROY	\$	5,070.00	POLICE	INTERMITTENT EMPLOYEE
687	FLICK	LINDSEY	\$	5,069.45	GOLF COURSE	CITY NON-UNION STAFF
688	HURST	ANNE	\$	5,000.04	SCHOOL COMMITTE	BOARD/COMMISSION MEMBER
689	PELAVIN	JENNIFER	\$	5,000.04	SCHOOL COMMITTE	BOARD/COMMISSION MEMBER
690	CORMIER	RACHEL	\$	5,000.04	SCHOOL COMMITTE	BOARD/COMMISSION MEMBER
691	WARD-LEIGHTON	SHANNON	\$	5,000.04	SCHOOL COMMITTE	BOARD/COMMISSION MEMBER
692	SWARTZ	ROBERT	\$	5,000.04	SCHOOL COMMITTE	BOARD/COMMISSION MEMBER
693	LAFRENIERE	JOHN	\$	5,000.04	SCHOOL COMMITTE	BOARD/COMMISSION MEMBER
694	LEWIS	KYLEE	\$	4,998.25	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
695	BEAUREGARD	LAURA	\$	4,995.60	TUTORS	PARAPROFESSIONAL
696	LEGER	MARK	\$	4,971.59	GOLF COURSE	CITY NON-UNION STAFF
697	COVINGTON	ELIZABETH	\$	4,912.55	LIBRARY	CITY NON-UNION STAFF
698	RICHARD	JULIE	\$	4,785.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
699	HOISINGTON	JONAH	\$	4,767.00	GOLF COURSE	CITY NON-UNION STAFF
700	CAMMUSO	CARA	\$	4,762.50	SPECIAL NEEDS	TEACHER UNION
701	LEBLANC	JULIA	\$	4,672.60	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
702	HIRONS	STEPHEN	\$	4,575.40	GOLF COURSE	CITY NON-UNION STAFF
703	JEPSON	AUDREY	\$	4,575.01	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
704	KOLODNY	ETHAN	\$	4,554.60	LAW DEPT	CITY NON-UNION STAFF
705	CHACE	ROBERT	\$	4,509.71	VETERANS	CITY NON-UNION STAFF
706	DAVAN	SUSAN	\$	4,409.00	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
707	BALDWIN	ADAM	\$	4,352.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
708	HAWKINS	PAUL	\$	4,320.00	CROSSING GUARDS	CROSSING GUARD/BUS MONITOR
709	GENTILE	JANE	\$	4,316.25	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
710	ARNOLD	JACOB	\$	4,293.16	MUN GROUNDS	CITY NON-UNION STAFF
711	HOWARD	COLE	\$	4,280.00	GREENWOOD POOL	CITY NON-UNION STAFF
712	MARQUIS	ZACH	\$	4,225.00	MUN GROUNDS	TEMPORARY EMPLOYEE
713	CASAVANT	WILLIAM	\$	4,203.76	GOLF COURSE	CITY NON-UNION STAFF
714	FARRELL	SARAH	\$	4,175.00	MIDDLE SCH TEACH	TEACHER UNION
715	MACKENZIE	MICHAEL	\$	4,102.50	CROSSING GUARDS	CROSSING GUARD/BUS MONITOR
716	MCCARTHY	STEVEN	\$	4,054.63	PUBLIC WORKS DEPT	DPW LABORER UNION
717	GARDNER	VALERIE	\$	4,032.27	ANIMAL CONTROL	ANIMAL CONTROL UNION
718	UMINSKI	DAVID	\$	4,027.33	GOLF COURSE	CITY NON-UNION STAFF
719	GAUVIN	KAYLA	\$	4,025.00	COACHES	SCHOOL SEASONAL EMPLOYEE
720	WHITTLE	MICHAEL	\$	4,025.00	COACHES	SCHOOL SEASONAL EMPLOYEE
721	EADY	PERCY	\$	4,025.00	COACHES	SCHOOL SEASONAL EMPLOYEE
722	SYLVESTER	ANTHONY	\$	4,025.00	COACHES	SCHOOL SEASONAL EMPLOYEE
723	FAULKNER	RYLIE	\$	4,025.00	COACHES	SCHOOL SEASONAL EMPLOYEE
724	GRENIER	SHANE	\$	4,025.00	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
725	WILLIAMS	BRANDON	\$	4,025.00	COACHES	SCHOOL SEASONAL EMPLOYEE
726	LAPOINTE	MATTHEW	\$	4,025.00	COACHES	SCHOOL SEASONAL EMPLOYEE
727	ARROYO	NICOLAS	\$	4,025.00	COACHES	SCHOOL SEASONAL EMPLOYEE
728	BROSSEAU	STARR	\$	4,025.00	COACHES	SCHOOL SEASONAL EMPLOYEE
729	BARTKUS	MICHAEL	\$	4,025.00	COACHES	SCHOOL SEASONAL EMPLOYEE
730	RICHARD	JOSEPH	\$	4,025.00	COACHES	SCHOOL SEASONAL EMPLOYEE

731	HARRIS	BRIAN	\$	3,978.00	HEALTH DEPT	CITY NON-UNION STAFF
732	LEAHEY	ABIGAIL	\$	3,942.75	GREENWOOD POOL	CITY NON-UNION STAFF
733	FLEMING	LAUREN	\$	3,832.50	EXTENDED DAY STAFF	SCHOOL SEASONAL EMPLOYEE
734	LISON	KYLIE	\$	3,750.00	MUN GROUNDS	TEMPORARY EMPLOYEE
735	BOUDREAU	NATHAN	\$	3,663.00	COUNCILORS	BOARD/COMMISSION MEMBER
736	MACK	JUDY	\$	3,663.00	COUNCILORS	BOARD/COMMISSION MEMBER
737	HENDERSON	KEIRA	\$	3,645.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
738	MITCHELL	DANIEL	\$	3,600.00	CROSSING GUARDS	CROSSING GUARD/BUS MONITOR
739	WESTON	HUNTER	\$	3,547.25	PUBLIC WORKS DEPT	DPW LABORER UNION
740	JANSSENS	NEIL	\$	3,500.04	AUDITOR	BOARD/COMMISSION MEMBER
741	MCINERNEY	KEVIN	\$	3,500.04	AUDITOR	BOARD/COMMISSION MEMBER
742	NEWTON	ROBERT	\$	3,500.04	AUDITOR	BOARD/COMMISSION MEMBER
743	MERRIAM	DENISE	\$	3,500.04	AUDITOR	BOARD/COMMISSION MEMBER
744	ELWELL	LINDA	\$	3,423.75	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
745	HOOPER	DAVID	\$	3,372.39	GOLF COURSE	CITY NON-UNION STAFF
746	GUILMETTE	JOSHUA	\$	3,363.15	ADMINISTRATORS	SCHOOL ADMINISTRATORS
747	CRETE	JASON	\$	3,246.39	GOLF COURSE	CITY NON-UNION STAFF
748	FLICK	HAYDEN	\$	3,124.32	GOLF COURSE	CITY NON-UNION STAFF
749	LEGER	ZACKARY	\$	3,080.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
750	TASSONE	PAUL	\$	3,052.50	COUNCILORS	BOARD/COMMISSION MEMBER
751	CHAVES	DANIELLE	\$	3,034.00	COACHES	SCHOOL SEASONAL EMPLOYEE
752	WOTTON	ROBERT	\$	2,988.02	GOLF COURSE	CITY NON-UNION STAFF
753	RUIZ	RIGOBERTO	\$	2,947.86	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
754	BRETON	ZACHARY	\$	2,910.00	EXTENDED DAY STAFF	SCHOOL SEASONAL EMPLOYEE
755	RUIZ-CORRAL	ANGEL	\$	2,892.75	MUN GROUNDS	TEMPORARY EMPLOYEE
756	BABIN	ERIC	\$	2,884.62	HEALTH DEPT	CITY NON-UNION STAFF
757	WALTER	LORIN	\$	2,868.90	POLICE SUPERVISORS	SUPERIOR OFFICER UNION
758	CELONA	CADE	\$	2,835.00	EXTENDED DAY STAFF	SCHOOL SEASONAL EMPLOYEE
759	DRAGON	KATHLEEN	\$	2,833.87	CITY HALL MAINT	CITY CLERICAL UNION
760	ST.PIERRE	RUSSELL	\$	2,803.44	POLICE SUPERVISORS	SUPERIOR OFFICER UNION
761	CZASNOWSKI	JOHN	\$	2,788.89	POLICE SUPERVISORS	PATROLMAN UNION
762	MOTTA	SUSAN	\$	2,783.61	PERSONNEL	CITY NON-UNION STAFF
763	LAVOIE	SANTOS	\$	2,782.50	EXTENDED DAY STAFF	SCHOOL SEASONAL EMPLOYEE
764	MANDEVILLE	ALYSSA	\$	2,636.25	EXTENDED DAY STAFF	SCHOOL SEASONAL EMPLOYEE
765	CORMIER	ROGER	\$	2,634.03	POLICE SUPERVISORS	PATROLMAN UNION
766	DURAN	YESSANIA	\$	2,610.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
767	LONG	KYLE	\$	2,536.50	MUN GROUNDS	CITY NON-UNION STAFF
768	ARSENAULT	MATTHEW	\$	2,529.66	POLICE SUPERVISORS	SUPERIOR OFFICER UNION
769	CURRAN	SARA	\$	2,510.13	GREENWOOD POOL	CITY NON-UNION STAFF
770	STARZYNSKI	CHRISTOPHER	\$	2,508.62	POLICE	PATROLMAN UNION
771	AVALLONE	SUSAN	\$	2,500.00	BOARD OF HEALTH	BOARD/COMMISSION MEMBER
772	DIAZ	ADRIEL	\$	2,493.75	EXTENDED DAY STAFF	SCHOOL SEASONAL EMPLOYEE
773	MCMANUS	TEAGAN	\$	2,467.50	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
774	LABONTE	JEFFREY	\$	2,421.72	POLICE SUPERVISORS	SUPERIOR OFFICER UNION
775	SANER	ABIGAIL	\$	2,321.25	MUN GROUNDS	TEMPORARY EMPLOYEE
776	DIVITO	GINO	\$	2,280.00	MUN GROUNDS	TEMPORARY EMPLOYEE
777	MABARDY	ALEXANDRA	\$	2,258.32	G.H.S. TEACHERS	TEACHER UNION
778	CARON	RILEY	\$	2,205.00	EXTENDED DAY STAFF	SCHOOL SEASONAL EMPLOYEE
779	HAIMILA	KENNETH	\$	2,192.63	GOLF COURSE	CITY NON-UNION STAFF
780	BOATWRIGHT	CHERISH	\$	2,178.75	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
781	PATEL	DHRUV	\$	2,166.00	MUN GROUNDS	TEMPORARY EMPLOYEE
782	CAPONE	MEGHAN	\$	2,150.00	SPECIAL NEEDS	TEACHER UNION
783	LASHUA	MADISON	\$	2,123.25	MUN GROUNDS	TEMPORARY EMPLOYEE
784	PATEL	MAYA	\$	2,123.25	MUN GROUNDS	TEMPORARY EMPLOYEE
785	DEMALIA	LAURIE	\$	2,117.50	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
786	BOUDREAU	TREVOR	\$	2,109.00	MUN GROUNDS	TEMPORARY EMPLOYEE
787	DEAL	MAKENZIE	\$	2,100.00	AUDITOR	CITY NON-UNION STAFF
788	MARGRAF	MADISON	\$	2,080.50	MUN GROUNDS	TEMPORARY EMPLOYEE
789	SANTOS	DELANEY	\$	2,080.50	MUN GROUNDS	CITY NON-UNION STAFF
790	ASTUCCIO	ANTHONY	\$	2,057.66	PUBLIC WORKS DEPT	DPW LABORER UNION
791	MCDERMOTT	JOHN	\$	2,052.50	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES

792	CARON	RILEY	\$	2,052.00	MUN GROUNDS	TEMPORARY EMPLOYEE
793	DURAN	YESSICA	\$	2,037.75	MUN GROUNDS	TEMPORARY EMPLOYEE
794	MCDERMOTT	JOHN	\$	2,037.75	MUN GROUNDS	TEMPORARY EMPLOYEE
795	WAUGH	DAMALI	\$	2,037.75	MUN GROUNDS	TEMPORARY EMPLOYEE
796	MCDERMOTT	KAELYN	\$	2,037.75	MUN GROUNDS	TEMPORARY EMPLOYEE
797	ANDREWS	JAMARI	\$	2,037.75	MUN GROUNDS	TEMPORARY EMPLOYEE
798	BEAUREGARD	MARQUES	\$	2,037.75	MUN GROUNDS	TEMPORARY EMPLOYEE
799	CORMIER	MEGHAN	\$	2,037.75	MUN GROUNDS	TEMPORARY EMPLOYEE
800	PERA	KAARINA	\$	2,037.75	MUN GROUNDS	TEMPORARY EMPLOYEE
801	GOSS	HANNAH	\$	2,034.20	GOLF COURSE	CITY NON-UNION STAFF
802	CORRAL	ELEXANDER	\$	2,023.50	MUN GROUNDS	TEMPORARY EMPLOYEE
803	LEBLANC	CHARLES	\$	2,000.04	BRD OF ASSESSORS	BOARD/COMMISSION MEMBER
804	BURNS	PAULETTE	\$	2,000.04	BRD OF ASSESSORS	BOARD/COMMISSION MEMBER
805	JACQUES	ROBERT	\$	2,000.00	FIRE DEPT	FIREFIGHTER UNION
806	CHIPMAN	JUSTIN	\$	1,980.75	MUN GROUNDS	TEMPORARY EMPLOYEE
807	VELLO	ELIZA	\$	1,972.75	GREENWOOD POOL	CITY NON-UNION STAFF
808	DURAN	YESSENIA	\$	1,966.50	MUN GROUNDS	TEMPORARY EMPLOYEE
809	SANTOS	CARTER	\$	1,966.50	MUN GROUNDS	TEMPORARY EMPLOYEE
810	HERNANDEZ	EMMA	\$	1,952.25	MUN GROUNDS	TEMPORARY EMPLOYEE
811	POND	JORDAN	\$	1,923.75	MUN GROUNDS	TEMPORARY EMPLOYEE
812	HENRIE	BERMON	\$	1,911.51	COUNC ON AGING	CITY CLERICAL UNION
813	CASAVANT	AVA	\$	1,895.25	MUN GROUNDS	TEMPORARY EMPLOYEE
814	PRATT	TYLER	\$	1,895.25	MUN GROUNDS	TEMPORARY EMPLOYEE
815	DOYLE	GREGORY	\$	1,886.82	FIRE DEPT	FIREFIGHTER UNION
816	HASTINGS	JONATHAN	\$	1,852.50	MUN GROUNDS	TEMPORARY EMPLOYEE
817	RUSSO	EMILY	\$	1,838.25	MUN GROUNDS	TEMPORARY EMPLOYEE
818	DESSUREAU	EMMA	\$	1,809.75	MUN GROUNDS	TEMPORARY EMPLOYEE
819	PERVIER	JACOB	\$	1,805.13	GREENWOOD POOL	CITY NON-UNION STAFF
820	MERCHANT	CORA	\$	1,795.50	MUN GROUNDS	TEMPORARY EMPLOYEE
821	JOHNSON	NOAH	\$	1,767.00	MUN GROUNDS	TEMPORARY EMPLOYEE
822	LEMIEUX	JESSE	\$	1,697.99	DISPATCHERS	DISPATCHER UNION
823	RICHARD	JULIE	\$	1,681.50	MUN GROUNDS	TEMPORARY EMPLOYEE
824	ARNOLD	SYDNEY	\$	1,670.50	SURVEY	TEMPORARY EMPLOYEE
825	LAWRENCE	JOHN	\$	1,664.00	POLICE	INTERMITTENT EMPLOYEE
826	MERCHANT	CHRISTOPHER	\$	1,653.00	MUN GROUNDS	TEMPORARY EMPLOYEE
827	GIROUARD	NANCY	\$	1,627.95	ELECTION & REG	ELECTION WORKER
828	GOSS	HANNAH	\$	1,624.50	MUN GROUNDS	TEMPORARY EMPLOYEE
829	TOURIGNY	SUSAN	\$	1,606.52	GOLF COURSE	CITY NON-UNION STAFF
830	LECLAIR	JACE	\$	1,605.00	GOLF COURSE	CITY NON-UNION STAFF
831	LEADBETTER	HOWARD	\$	1,559.32	ELECTION & REG	CITY NON-UNION STAFF
832	GULLATT	ROBIN	\$	1,553.49	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
833	CLAPHAM	MEGAN	\$	1,539.00	MUN GROUNDS	TEMPORARY EMPLOYEE
834	MEUNIER	TYLER	\$	1,539.00	MUN GROUNDS	TEMPORARY EMPLOYEE
835	JOHNSON	ABBY	\$	1,507.50	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
836	ALLEN	LOYALL	\$	1,495.00	ELECTION & REG	CITY NON-UNION STAFF
837	LEGER	CATHY	\$	1,491.28	ELECTION & REG	ELECTION WORKER
838	MCBRIDE	THOMAS	\$	1,473.76	GOLF COURSE	CITY NON-UNION STAFF
839	BRIERLY	SHAUNA	\$	1,467.75	MUN GROUNDS	TEMPORARY EMPLOYEE
840	DIVITO	GINO	\$	1,458.75	EXTENDED DAY STAFF	SCHOOL SEASONAL EMPLOYEE
841	LANDRY	GLORIA	\$	1,439.27	ELECTION & REG	ELECTION WORKER
842	CARTER-EGAN	HALI	\$	1,421.00	GREENWOOD POOL	CITY NON-UNION STAFF
843	BREHIO	DARLENE	\$	1,403.63	ELECTION & REG	CITY NON-UNION STAFF
844	RINGLER	MICHAEL	\$	1,353.92	MIDDLE SCH TEACH	TEACHER UNION
845	LEONE	DEBRA	\$	1,353.92	GUIDANCE	TEACHER UNION
846	RUSAK	ABIGAIL	\$	1,353.75	MUN GROUNDS	TEMPORARY EMPLOYEE
847	LUCIER	ALEXANDER	\$	1,336.00	GREENWOOD POOL	CITY NON-UNION STAFF
848	SHAMPINE	JEFFREY	\$	1,326.00	POLICE	CITY NON-UNION STAFF
849	PATTERSON	THOMAS	\$	1,320.32	ELECTION & REG	ELECTION WORKER
850	HURD	FREDERICK	\$	1,310.64	GOLF COURSE	CITY NON-UNION STAFF
851	THOMAS	ISALUCIA	\$	1,293.75	EXTENDED DAY STAFF	SCHOOL SEASONAL EMPLOYEE
852	VINER	NEIL	\$	1,251.90	PUBLIC WORKS DEPT	DPW LABORER UNION

853	TRIOLO	OLIVIA	\$	1,226.25	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
854	MOSS	KATHLEEN	\$	1,174.77	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
855	ROY	RONALD	\$	1,174.06	ELECTION & REG	ELECTION WORKER
856	LEONARD	RACHEL	\$	1,128.92	G.H.S. TEACHERS	TEACHER UNION
857	HOBBS	RYAN	\$	1,098.39	FIRE DEPT	FIREFIGHTER UNION
858	BURKE	LOGAN	\$	1,080.00	GREENWOOD POOL	CITY NON-UNION STAFF
859	TIERNEY	LIZA	\$	1,068.60	GUIDANCE	TEACHER UNION
860	MARCHETTI	MATHEW	\$	1,068.60	PROSPECT TEACH	TEACHER UNION
861	MACDONNELL	ROBERT	\$	1,040.21	MIDDLE SCH TEACH	TEACHER UNION
862	CUSHING	THEODORE	\$	1,030.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
863	BOURGEOIS	GLORIA	\$	1,000.00	PERSONNEL	SENIOR TAX WORKOFF EMPLOYEE
864	LEGER	CATHY	\$	1,000.00	PERSONNEL	SENIOR TAX WORKOFF EMPLOYEE
865	WALSH	MAUREEN	\$	1,000.00	PERSONNEL	SENIOR TAX WORKOFF EMPLOYEE
866	LANDRY	GLORIA	\$	1,000.00	PERSONNEL	SENIOR TAX WORKOFF EMPLOYEE
867	DRAGON	KATHLEEN	\$	1,000.00	PERSONNEL	TEMPORARY EMPLOYEE
868	BETTEZ	ROBERT	\$	1,000.00	PERSONNEL	TEMPORARY EMPLOYEE
869	O'BRIEN	KATHLEEN	\$	1,000.00	PERSONNEL	SENIOR TAX WORKOFF EMPLOYEE
870	CUSKEY	JEANNE	\$	1,000.00	PERSONNEL	TEMPORARY EMPLOYEE
871	ROY	LEONETTE	\$	1,000.00	PERSONNEL	TEMPORARY EMPLOYEE
872	HENDREN JR	DAVID	\$	1,000.00	PERSONNEL	TEMPORARY EMPLOYEE
873	MELANSON	ANNETTE	\$	1,000.00	PERSONNEL	SENIOR TAX WORKOFF EMPLOYEE
874	HOLDEN	SHEILA	\$	1,000.00	PERSONNEL	SENIOR TAX WORKOFF EMPLOYEE
875	PATTERSON	THOMAS	\$	1,000.00	PERSONNEL	SENIOR TAX WORKOFF EMPLOYEE
876	FISHER	DALE	\$	1,000.00	PERSONNEL	SENIOR TAX WORKOFF EMPLOYEE
877	LANDRY	ERANA	\$	1,000.00	PERSONNEL	SENIOR TAX WORKOFF EMPLOYEE
878	ROY	RONALD	\$	1,000.00	PERSONNEL	SENIOR TAX WORKOFF EMPLOYEE
879	GIROUARD	NANCY	\$	1,000.00	PERSONNEL	SENIOR TAX WORKOFF EMPLOYEE
880	CORMIER	MARCELLE	\$	1,000.00	PERSONNEL	SENIOR TAX WORKOFF EMPLOYEE
881	FITZSIMMONS	MICHAEL	\$	1,000.00	LICENSE BOARD	BOARD/COMMISSION MEMBER
882	AWDYCKI	JOHN	\$	1,000.00	RECREATION DEPT	BOARD/COMMISSION MEMBER
883	DUMAS	GREGORY	\$	1,000.00	CONSERV COMM	BOARD/COMMISSION MEMBER
884	JAILLET	GAYLE	\$	1,000.00	PERSONNEL	SENIOR TAX WORKOFF EMPLOYEE
885	LAFOND	RAYMOND	\$	1,000.00	ZONING BRD	BOARD/COMMISSION MEMBER
886	SCHAFFRON	MARK	\$	1,000.00	PLANNING BRD	BOARD/COMMISSION MEMBER
887	WHITE	MARCIA	\$	993.95	ELECTION & REG	ELECTION WORKER
888	SCIPIONE	KELLY	\$	993.68	GARDNER ELEMENTARY TEACH	TEACHER UNION
889	SWARTZ	ROBERT	\$	983.63	ELECTION & REG	ELECTION WORKER
890	HUNT	JESSICA	\$	973.37	DISPATCHERS	DISPATCHER UNION
891	EDWARDS	WILLIAM	\$	954.76	ELECTION & REG	ELECTION WORKER
892	GUAY	MARIO	\$	937.50	ELECTION & REG	BOARD/COMMISSION MEMBER
893	BETTEZ	KAYLEE	\$	926.25	MUN GROUNDS	TEMPORARY EMPLOYEE
894	RYAN	THOMAS	\$	926.25	GOLF COURSE	CITY NON-UNION STAFF
895	WILLIAMS	MONICA	\$	915.57	ELECTION & REG	CITY NON-UNION STAFF
896	BROWN	JEFFREY	\$	910.00	POLICE	INTERMITTENT EMPLOYEE
897	CARBONE	HANNAH	\$	909.33	DISPATCHERS	DISPATCHER UNION
898	COUTURE	BROOKE	\$	908.00	GREENWOOD POOL	CITY NON-UNION STAFF
899	HILLMAN	THERESA	\$	900.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
900	PARILLO	JOSEPHINE	\$	895.63	GREENWOOD POOL	CITY NON-UNION STAFF
901	MORGAN	DANA	\$	895.44	SPECIAL NEEDS	TEACHER UNION
902	CROSS	STEPHANIE	\$	887.67	GARDNER ELEMENTARY TEACH	TEACHER UNION
903	MARONI	NICHOLAS	\$	879.20	POLICE SUPERVISORS	PATROLMAN UNION
904	GOODMAN	CHADEGE	\$	877.50	EXTENDED DAY STAFF	SCHOOL SEASONAL EMPLOYEE
905	AUGUSTINO	JOANNE	\$	872.82	ELECTION & REG	CITY NON-UNION STAFF
906	CROWLEY	PAUL	\$	872.82	ELECTION & REG	CITY NON-UNION STAFF
907	BUEFORT	DORIS	\$	855.02	ELECTION & REG	ELECTION WORKER
908	LANDRY	ERANA	\$	847.88	ELECTION & REG	ELECTION WORKER
909	GROGAN	JOHN	\$	840.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
910	SMITH	ERIC	\$	832.00	POLICE	INTERMITTENT EMPLOYEE
911	LINDSTROM	HELEN	\$	830.07	ELECTION & REG	CITY NON-UNION STAFF
912	SPAR	VALERIE	\$	826.51	ELECTION & REG	ELECTION WORKER
913	DARBY	PATRICIA	\$	812.50	ELECTION & REG	BOARD/COMMISSION MEMBER

914	LEADBETTER	BETH	\$	776.63	ELECTION & REG	ELECTION WORKER
915	LEBLANC	RHEAL	\$	765.95	ELECTION & REG	CITY NON-UNION STAFF
916	ARES	KEVIN	\$	763.75	ELECTION & REG	ELECTION WORKER
917	ORWIG	DAVID	\$	750.00	CONSERV COMM	BOARD/COMMISSION MEMBER
918	CORMIER	MARCELLE	\$	750.00	ELECTION & REG	BOARD/COMMISSION MEMBER
919	ARSENAULT	KENNETH	\$	750.00	LICENSE BOARD	BOARD/COMMISSION MEMBER
920	TOBIA	GEOFFREY	\$	750.00	BOARD OF HEALTH	BOARD/COMMISSION MEMBER
921	CORMIER	STEPHEN	\$	750.00	PLANNING BRD	BOARD/COMMISSION MEMBER
922	PARKER	MICHELE	\$	750.00	BOARD OF HEALTH	BOARD/COMMISSION MEMBER
923	BINDER	NANCY	\$	750.00	LICENSE BOARD	BOARD/COMMISSION MEMBER
924	CORMIER	PAUL	\$	750.00	PLANNING BRD	BOARD/COMMISSION MEMBER
925	HERMANSON	MICHAEL	\$	750.00	GOLF COURSE	CITY NON-UNION STAFF
926	LAROCHE	BRIAN	\$	750.00	RECREATION DEPT	BOARD/COMMISSION MEMBER
927	BEAUREGARD	DAVID	\$	750.00	CONSERV COMM	BOARD/COMMISSION MEMBER
928	BEAUREGARD	NORMAN	\$	750.00	CONSERV COMM	BOARD/COMMISSION MEMBER
929	BURNS	DUNCAN	\$	750.00	CONSERV COMM	BOARD/COMMISSION MEMBER
930	MERRIAM	DENISE	\$	750.00	RECREATION DEPT	BOARD/COMMISSION MEMBER
931	HEGLIN	RANDALL	\$	750.00	ZONING BRD	BOARD/COMMISSION MEMBER
932	SWARTZ	ROBERT	\$	750.00	PLANNING BRD	BOARD/COMMISSION MEMBER
933	BETTEZ	ROBERT	\$	750.00	PLANNING BRD	BOARD/COMMISSION MEMBER
934	CHANDLER	ANN	\$	748.13	ELECTION & REG	ELECTION WORKER
935	ST.LAURENT	MARK	\$	743.44	ELECTION & REG	ELECTION WORKER
936	LANGLEY	CHRISTINE	\$	741.00	ELECTION & REG	CITY NON-UNION STAFF
937	KING	JUDITH	\$	741.00	ELECTION & REG	ELECTION WORKER
938	MOORE	WILLIAM	\$	726.75	GOLF COURSE	CITY NON-UNION STAFF
939	YOUNG	KILEY	\$	693.50	GREENWOOD POOL	CITY NON-UNION STAFF
940	SEPPELIN	ANI	\$	672.00	GREENWOOD POOL	CITY NON-UNION STAFF
941	CORMIER	REBECCA	\$	666.25	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
942	COLLETTE	JUDITH	\$	666.19	ELECTION & REG	ELECTION WORKER
943	MONTAQUILA	JOHN	\$	656.10	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
944	KING	MICHAEL	\$	648.75	GOLF COURSE	CITY NON-UNION STAFF
945	DWYER	BRENDAN	\$	628.08	FIRE DEPT	FIREFIGHTER UNION
946	ROBBINS	EDWARD	\$	624.00	POLICE	CITY NON-UNION STAFF
947	BURNS	PAULETTE	\$	617.63	ELECTION & REG	ELECTION WORKER
948	ROY	LEONETTE	\$	617.63	ELECTION & REG	ELECTION WORKER
949	SPANO	PAUL	\$	609.38	ELECTION & REG	ELECTION WORKER
950	BEAUREGARD	NORMAN	\$	609.38	ELECTION & REG	ELECTION WORKER
951	BLAIS	RACHEL	\$	609.19	ELECTION & REG	ELECTION WORKER
952	ROUX	LYNN	\$	605.31	ELECTION & REG	ELECTION WORKER
953	LUBELCZYK	JAIME	\$	602.38	ELECTION & REG	ELECTION WORKER
954	ROGERS	JOANNE	\$	598.56	ELECTION & REG	ELECTION WORKER
955	BETTEZ	ROBERT	\$	594.93	ELECTION & REG	CITY NON-UNION STAFF
956	SCOTT	WALTER	\$	587.81	ELECTION & REG	TEMPORARY EMPLOYEE
957	MAILLOUX	ROLAND	\$	587.13	ELECTION & REG	ELECTION WORKER
958	LEBLANC	DIANNE	\$	585.00	ELECTION & REG	ELECTION WORKER
959	CORMIER	CAROL	\$	584.25	ELECTION & REG	ELECTION WORKER
960	CORMIER	ROBERT	\$	580.69	ELECTION & REG	ELECTION WORKER
961	OLIVARI	KAREN	\$	552.81	ELECTION & REG	ELECTION WORKER
962	WHITTEMORE	MARJORIE	\$	548.63	ELECTION & REG	ELECTION WORKER
963	BOURGEOIS	GLORIA	\$	545.06	ELECTION & REG	ELECTION WORKER
964	BASTARACHE	KENDALL	\$	542.87	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
965	BETTEZ	JANE	\$	537.94	ELECTION & REG	CITY NON-UNION STAFF
966	MEANY	DIANE	\$	534.38	ELECTION & REG	CITY NON-UNION STAFF
967	GLOTCH	MARY	\$	529.94	ELECTION & REG	ELECTION WORKER
968	RICHARDSON	MYKAYLA	\$	525.00	KINDERGARTEN	TEACHER UNION
969	HENDREN	DAVID	\$	522.31	ELECTION & REG	CITY NON-UNION STAFF
970	BOUDREAU	ANITA	\$	516.56	ELECTION & REG	ELECTION WORKER
971	RACETTE	ODETTE	\$	516.56	ELECTION & REG	ELECTION WORKER
972	DIMUCCIO	MAGGIE	\$	513.75	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
973	MELANSON	ANNETTE	\$	513.00	ELECTION & REG	ELECTION WORKER
974	JAILLET	GAYLE	\$	509.44	ELECTION & REG	ELECTION WORKER

975	MCAVENE	ERIC	\$	508.89	POLICE SUPERVISORS	DEPARTMENT HEAD
976	CHAUVETTE	COREY	\$	505.90	POLICE	PATROLMAN UNION
977	CROWLEY	JULIET	\$	505.88	ELECTION & REG	CITY NON-UNION STAFF
978	BROOKS	ELLEN	\$	504.00	GREENWOOD POOL	CITY NON-UNION STAFF
979	AMBROSE	ALICE	\$	502.32	ELECTION & REG	CITY NON-UNION STAFF
980	ASCHIM	TRINE	\$	495.19	PERSONNEL	TEMPORARY EMPLOYEE
981	DENIS	JEFFREY	\$	491.25	GOLF COURSE	CITY NON-UNION STAFF
982	OMALLEY	GLORIA	\$	473.81	ELECTION & REG	ELECTION WORKER
983	STONE	MARCIA	\$	473.81	ELECTION & REG	ELECTION WORKER
984	LEBLANC	DONALD	\$	470.25	ELECTION & REG	ELECTION WORKER
985	MARTIN	MARCEL	\$	470.25	ELECTION & REG	ELECTION WORKER
986	SUCHOCKI	MARY	\$	466.69	ELECTION & REG	ELECTION WORKER
987	LEGER	G.RONALD	\$	464.88	ELECTION & REG	CITY NON-UNION STAFF
988	CORMIER	JILL	\$	463.13	ELECTION & REG	TEMPORARY EMPLOYEE
989	GRENINGER	SUSAN	\$	463.13	ELECTION & REG	ELECTION WORKER
990	LARIVIERE	SUSAN	\$	459.56	ELECTION & REG	TEMPORARY EMPLOYEE
991	KRASKOUSKAS	JACQUELINE	\$	456.01	ELECTION & REG	ELECTION WORKER
992	PARKER	NANCY	\$	456.01	ELECTION & REG	CITY NON-UNION STAFF
993	CUSKEY	JEANNE	\$	456.01	ELECTION & REG	TEMPORARY EMPLOYEE
994	OWENS	ROBERT	\$	456.00	ELECTION & REG	ELECTION WORKER
995	LEGER	ELAINE	\$	448.88	ELECTION & REG	CITY NON-UNION STAFF
996	TWOHIG	ANN	\$	441.75	ELECTION & REG	ELECTION WORKER
997	ROY	JUDY	\$	441.75	ELECTION & REG	ELECTION WORKER
998	CORMIER	VAL	\$	431.06	ELECTION & REG	ELECTION WORKER
999	JOHNSON	ANN	\$	427.50	ELECTION & REG	CITY NON-UNION STAFF
1000	HALL	DEREK	\$	416.00	POLICE	INTERMITTENT EMPLOYEE
1001	LEWIS	PATRICIA	\$	413.25	ELECTION & REG	ELECTION WORKER
1002	KOETSCH	BRIDGET	\$	399.00	ELECTION & REG	TEMPORARY EMPLOYEE
1003	HAMMOND	EDWARD	\$	390.00	GOLF COURSE	CITY NON-UNION STAFF
1004	ANDERSON	KAREN	\$	386.57	SCHOOL PARAPROFESSIONAL	PARAPROFESSIONAL
1005	FORTE	DORIS	\$	377.63	ELECTION & REG	ELECTION WORKER
1006	DOYLE-LEBOUF	TAYLOR	\$	375.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
1007	BREDBERG	LINDA	\$	370.50	ELECTION & REG	CITY NON-UNION STAFF
1008	RAFFERTY	JEANNE	\$	327.75	ELECTION & REG	CITY NON-UNION STAFF
1009	FONTAINE	VICTORIA	\$	306.38	ELECTION & REG	CITY NON-UNION STAFF
1010	EVANS	CAITLYN	\$	285.28	DISPATCHERS	DISPATCHER UNION
1011	WHELAN	CHRISTAL	\$	285.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
1012	RUSSO	EMILY	\$	270.00	EXTENDED DAY STAFF	SCHOOL SEASONAL EMPLOYEE
1013	MELATTI	CLIFTON	\$	268.13	ELECTION & REG	ELECTION WORKER
1014	BREAU	JESSICA	\$	257.54	DISPATCHERS	DISPATCHER UNION
1015	GARNER-ROONEY	DONNA	\$	256.50	ELECTION & REG	CITY NON-UNION STAFF
1016	MCDONALD	ARTHUR	\$	220.88	ELECTION & REG	CITY NON-UNION STAFF
1017	COLE	ALIYA	\$	218.48	DISPATCHERS	DISPATCHER UNION
1018	HUNT	DIANNE	\$	213.75	ELECTION & REG	ELECTION WORKER
1019	RONN	DOROTHY	\$	206.63	ELECTION & REG	ELECTION WORKER
1020	CORNETT	MELORY	\$	200.00	ZONING BRD	BOARD/COMMISSION MEMBER
1021	ANTAYA	DAVID	\$	200.00	ZONING BRD	BOARD/COMMISSION MEMBER
1022	MICHALIK	MATTHEW	\$	192.00	GREENWOOD POOL	CITY NON-UNION STAFF
1023	BOKUM	KELLY	\$	187.50	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
1024	GERRY	MICHAEL	\$	187.50	ZONING BRD	BOARD/COMMISSION MEMBER
1025	REIDA-ALLEN	PAMELA	\$	156.75	ELECTION & REG	CITY NON-UNION STAFF
1026	WARREN	ERIN	\$	150.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
1027	MCNAMARA	JONATHAN	\$	126.63	POLICE	PATROLMAN UNION
1028	CANU	JAMIE	\$	110.00	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
1029	MITTON	KARA	\$	97.50	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
1030	FOLGER	SAMUEL	\$	96.00	GREENWOOD POOL	CITY NON-UNION STAFF
1031	CORMIER	AVA	\$	93.75	SUBSTITUTE TEACHER / PARA	SCHOOL SUBSTITUTES
1032	MARTINELLI	BRIDGET	\$	60.00	GOLF COURSE	CITY NON-UNION STAFF
1033	URATO	JOSHUA	\$	16.69	FIRE DEPT	FIREFIGHTER UNION
1034	HILLMAN	THERESA	\$	14.25	ELECTION & REG	ELECTION WORKER

	TOTAL EXPENDED:	\$	39,370,582.70		
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Appendix F

Calendar Year 2023 Employee Earnings
Report

CALENDAR YEAR 2023 EARNING REPORT

Employee Number	Employee Last Name	Employee First Name	Employee Middle Initial	Employee Gross	Location	DEPT
1857	STARZYNSKI	CHRISTOPHER	A	\$ 216,733.93	0171	POLICE
1403	ARSENAULT	MATTHEW	H	\$ 212,282.38	0175	POLICE
1445	CORMIER	ROGER	J	\$ 207,081.86	0175	POLICE
2805	FIELDS	DANIEL	N	\$ 193,827.23	0180	FIRE
20411	PELLEGRINO	MARK	J	\$ 190,059.48	3001	SCHOOL
1715	MCAVENE	ERIC	P	\$ 173,864.55	0175	POLICE
1310	ALLARD	ROBERT	F	\$ 157,574.94	0171	POLICE
1638	ST.PIERRE	RUSSELL	J	\$ 155,768.22	0175	POLICE
1406	LABONTE	JEFFREY	S	\$ 151,367.52	0175	POLICE
1461	MARONI	NICHOLAS	P	\$ 149,586.75	0175	POLICE
311	NEUFELL	THOMAS	A	\$ 149,490.67	0171	POLICE
3645	OSOWSKI	CRAIG	A	\$ 141,956.46	0180	FIRE
1480	CZASNOWSKI	JOHN	S	\$ 140,728.97	0175	POLICE
1135	COATES	RYAN	P	\$ 139,353.53	0171	POLICE
16805	GOGUEN	CATHERINE	A	\$ 138,804.03	3001	SCHOOL
3640	HULETTE	ERIC	J	\$ 138,789.09	0180	FIRE
10539	WEST	JOYCE	A	\$ 136,938.66	3001	SCHOOL
840	WILLIS	JOSHUA	J	\$ 135,466.55	0171	POLICE
1012	HAWKE	MARK	P	\$ 131,137.57	3001	SCHOOL
284	BOLGER	PAULA	J	\$ 130,644.67	3004	SCHOOL
2807	BERGERON	MICHAEL	P	\$ 128,698.10	0180	FIRE
1116	SPAIN	RYAN	M	\$ 128,478.61	0171	POLICE
1107	WALTER	LORIN	A	\$ 126,848.08	0175	POLICE
3170	LAGOY	GREGORY	F	\$ 126,398.14	0180	FIRE
1705	LAFRENNIE	SEAN	A	\$ 122,612.89	0171	POLICE
971	SIAW	DENNIS	N	\$ 120,371.34	0171	POLICE
15212	MARTIN	EARL	T	\$ 120,093.35	3002	SCHOOL
613	ROGOWSKI	DAVID	J	\$ 119,853.95	0180	FIRE
1855	SMITH	JOHN		\$ 116,786.55	0171	POLICE
10876	MCMORROW	PETER	F	\$ 116,393.94	3004	SCHOOL
612	PHILLIPS	MATTHEW	R	\$ 115,450.43	0180	FIRE
3449	LYNCH	JOSEPH	K	\$ 114,713.34	0180	FIRE
9555	GUERREIRO	MARCUS	V	\$ 113,664.92	0171	POLICE
9130	GRAVEL	GILBERT	W	\$ 112,364.31	0900	DPW
1668	MEAGHER	RYAN	P	\$ 110,301.18	0180	FIRE
9360	MUNROE	DOUGLAS	E	\$ 110,023.07	0900	DPW
2952	ARNOLD	DANE	E	\$ 109,524.14	0900	DPW
20595	MURPHY	DAWN	M	\$ 108,681.75	3019	SCHOOL
447	GELINAS	SHERRY	L	\$ 107,362.66	3004	SCHOOL
2834	CHARTIER	JEFFREY	A	\$ 107,006.75	0180	FIRE
9285	LEBLANC	MICHAEL	R	\$ 105,038.31	0900	DPW
2815	FOHY	PATRICK	M	\$ 104,917.46	0180	FIRE
10825	CASAVANT	AMBER	A	\$ 104,185.32	3001	SCHOOL
122	BRAUN	JOHN	B	\$ 104,165.48	0175	POLICE
6774	BENOIT	RYAN	M	\$ 103,651.91	0180	FIRE
601	OKEEFE	ROBERT	M	\$ 103,595.42	0155	INFO TECH
9150	GUERTIN	GARY	L	\$ 102,800.33	0900	DPW
137	MACALLISTER	NICHOLAS	F	\$ 102,555.49	0180	FIRE
2922	BETTEZ	MARK	A	\$ 102,235.20	0180	FIRE
554	MARIGLIANO	SCOTT	A	\$ 101,789.02	0171	POLICE
25210	MCCRILLIS	KAREN	M	\$ 101,647.67	3006	SCHOOL
494	BORIS	NICOLE	E	\$ 101,407.01	0180	FIRE
9350	MEUNIER	DEAN	R	\$ 101,367.01	0900	DPW
7922	BEAUREGARD	TREVOR	M	\$ 100,254.20	0805	COMM DEV PLAN
2875	GAMACHE	PETER	A	\$ 99,871.46	0180	FIRE

491	MONIZ	MATTHEW	J	\$	99,818.62	0180	FIRE
628	FORTE	DANIEL	S	\$	99,695.04	3001	SCHOOL
603	ANDERSON	WAYNE	A	\$	99,624.27	3001	SCHOOL
7338	THOMPSON	MICHAEL	J	\$	99,278.79	0905	WATER
8555	MORGAN	ALEXA	M	\$	98,154.08	0171	POLICE
7600	POUDRETTE	DINO	R	\$	97,110.62	0180	FIRE
671	TENNEY	ARVID	B	\$	96,513.04	3001	SCHOOL
138	CHASE	KENNETH	M	\$	96,326.87	0180	FIRE
10568	HENRY	MELISSA	A	\$	96,040.00	3002	SCHOOL
2558	POND	DEBRA	A	\$	96,004.05	0190	PERSONNEL
894	WEBB	ANTHONY	M	\$	95,899.88	0171	POLICE
753	BARTKUS	MICHAEL	C	\$	95,176.40	3004	SCHOOL
3125	KELLEY	SEAN	B	\$	94,770.38	0180	FIRE
18580	JEPSON	VIRGINIA	H	\$	94,706.74	3002	SCHOOL
14245	ECKLUND	SUSAN	J	\$	94,235.67	3001	SCHOOL
309	RICHARD	JOHN		\$	94,223.16	0110	AUDITOR
21931	LEBLANC	ELIZABETH	T	\$	94,172.98	3019	SCHOOL
18212	HORN	MAUREEN	E	\$	93,820.61	3008	SCHOOL
20457	LANDRY	JOANNE	M	\$	93,791.61	3008	SCHOOL
15695	LEMIEUX	FRANCES	P	\$	93,559.98	3008	SCHOOL
305	STRUS	JINNEE	C	\$	93,529.07	3006	SCHOOL
14425	SARCINELLI	SHARON	M	\$	93,197.31	3001	SCHOOL
15020	HAWKINS	MARK	L	\$	93,112.17	3008	SCHOOL
1511	SIMPSON	LORI	D	\$	92,874.97	3001	SCHOOL
1333	OLIVA	ROBERT	E	\$	92,802.53	0380	SURVEY
14365	MUSE	RONALD	D	\$	92,723.45	3019	SCHOOL
10807	WILSON	MEGAN	E	\$	92,597.31	3001	SCHOOL
844	DAVIS	LAUREN	J	\$	92,308.52	3004	SCHOOL
4344	NICHOLSON	MICHAEL	J	\$	92,196.00	0200	MAYOR
10786	KARPEICHIK-HILL	ALLISON	M	\$	92,195.21	3006	SCHOOL
7975	DYMEK	JENNIFER	A	\$	91,413.12	0120	TREASURY
18180	CHARTERS	ROBERT	T	\$	91,113.25	3010	SCHOOL
2735	ALARIO	ANTHONY	R	\$	91,112.80	0180	FIRE
1111	GOGUEN	KEVIN	M	\$	90,999.68	0171	POLICE
23484	LEPISTO	DOUGLAS	B	\$	90,966.28	3008	SCHOOL
10443	BUSSIERE	JULIE	M	\$	90,959.61	3009	SCHOOL
970	LADEROUTE	ALEXANDRIA	M	\$	90,900.40	0171	POLICE
19136	BLACKBIRD	MANDY	S	\$	90,536.25	3019	SCHOOL
25067	CARLSON	TANYA	M	\$	90,249.03	3019	SCHOOL
28090	MCCAFFREY	REBECCA	A	\$	90,241.10	3001	SCHOOL
9165	SUCHOCKI	DAVID	L	\$	90,107.38	0905	WATER
7082	SIRIPHAN	TITI		\$	89,875.81	0131	CITY CLERK
27277	ISTVAN	JUDITH	A	\$	89,834.15	3019	SCHOOL
13013	PERKINS	JOSHUA	R	\$	89,693.95	3010	SCHOOL
10446	YAN	ZHAOHUI		\$	89,673.45	3008	SCHOOL
10301	FLAHERTY	IAN	T	\$	89,673.45	3019	SCHOOL
19967	ANDERSON	REBECCA	A	\$	89,594.25	3008	SCHOOL
10653	TENNEY	BROOKE	L	\$	89,546.34	3002	SCHOOL
10748	CURTIS	STEPHANIE	G	\$	89,536.25	3019	SCHOOL
18560	HENDERSON	PARIS	D	\$	89,449.96	3007	SCHOOL
13014	SEIDLICH	ALISON	M	\$	89,416.92	3010	SCHOOL
25164	ROUISSE	JACQUELINE	M	\$	89,361.96	3019	SCHOOL
22067	MICHAUD	HEATHER	J	\$	89,284.61	3019	SCHOOL
21210	THOMAS	CHRISTINA	J	\$	89,216.01	3009	SCHOOL
17575	OUELLET	ANN-MARIE		\$	88,655.98	3019	SCHOOL
21206	CHICOINE	ASHLEY	J	\$	88,116.01	3019	SCHOOL
1489	LOSAVIO	REBECCA	L	\$	88,062.54	3007	SCHOOL
10607	FOSS-MENDES	KRISTEN	M	\$	87,964.62	3007	SCHOOL
18068	GALLANT	KARA	K	\$	87,841.92	3019	SCHOOL

243	MARTINEZ	DELIABRIDGET		\$	87,797.98	3008	SCHOOL
16892	JACKMAN	LEON	W	\$	87,573.16	3008	SCHOOL
315	FLICK	JOHN	M	\$	87,263.95	0198	LAW
15805	AUVINEN	HEIDI	A	\$	87,025.38	3019	SCHOOL
373	SHERIDAN	SUSAN	E	\$	86,808.01	3008	SCHOOL
21080	JANHUNEN	ROBIN	L	\$	86,788.52	3019	SCHOOL
10433	MENARD	MARY	E	\$	86,575.49	3010	SCHOOL
1505	PETERSEN-CUMM	LINDSEY	E	\$	86,551.22	3001	SCHOOL
223	MORIN	IZIK	E	\$	86,506.03	0900	DPW
19660	BEAUREGARD	DEREK	M	\$	86,455.98	3013	SCHOOL
25121	HEFFNER	MICHELLE	V	\$	86,432.44	3019	SCHOOL
20664	TAVARES	CHARLENE	H	\$	86,426.02	3019	SCHOOL
10447	DAVIEAU	KATE	A	\$	86,282.28	3019	SCHOOL
14077	MOORE	MATTHEW	G	\$	86,242.20	0900	DPW
16785	MACKAY	KATHRYN	E	\$	86,126.98	3019	SCHOOL
6522	BURGESS	EDWARD	D	\$	86,038.81	0900	DPW
7290	SULLIVAN	ALISON		\$	85,974.50	0160	DISPATCHERS
18890	LATTANZIO	MICHELLE	M	\$	85,916.67	3019	SCHOOL
17135	SWEET	LORI-ANN	M	\$	85,884.61	3010	SCHOOL
3446	PIEDAD	JUAN	E	\$	85,799.96	0180	FIRE
19109	MEANY	JOHN	W	\$	85,788.52	3008	SCHOOL
10459	GAMBLE	TASHA	N	\$	85,773.03	3003	SCHOOL
422	COSTA	JENNIFER	L	\$	85,744.94	3019	SCHOOL
20660	RILEY	KRISTIN	K	\$	85,719.78	3019	SCHOOL
25071	RENZI	ANTHONY	J	\$	85,663.53	3010	SCHOOL
10533	SUCH	HEATHER	A	\$	85,471.75	3008	SCHOOL
18944	CANNON	ERIN	F	\$	85,444.77	3010	SCHOOL
388	MCCLAY	ANNE MARIE		\$	85,335.67	3010	SCHOOL
271	DUNN	COURTNEY	M	\$	85,230.87	3001	SCHOOL
417	ROBERTSON	FINA	M	\$	85,051.22	3007	SCHOOL
10691	LEBLANC	MONIQUE	M	\$	84,975.42	3006	SCHOOL
2923	BERNER	MATTHEW	P	\$	84,950.44	0180	FIRE
20096	BOYLAN	HEATHER	L	\$	84,859.61	3019	SCHOOL
10684	MCGANN	SHAWN	C	\$	84,788.52	3019	SCHOOL
21255	THERRIEN	AMEE	R	\$	84,782.28	3008	SCHOOL
10356	BURPEE	MARY	A	\$	84,633.58	3019	SCHOOL
10683	ERICSON	DEBORAH	A	\$	84,532.28	3008	SCHOOL
10773	O'DONNELL	ROGER	D	\$	84,284.61	3008	SCHOOL
10298	CURRIER	JESSICA	M	\$	84,282.28	3008	SCHOOL
14395	KNAPP	BRIAN	M	\$	84,282.28	3008	SCHOOL
20206	MCNAMARA	ROBERT	G	\$	84,282.28	3008	SCHOOL
10282	TAWCZYNSKI	COREY	T	\$	84,182.66	3006	SCHOOL
10468	JOHNSON	KRISTINA	M	\$	83,782.28	3010	SCHOOL
803	MCGAVIN	KELLY	A	\$	83,716.92	3013	SCHOOL
787	RIBBLE	EMILY	S	\$	83,482.28	3008	SCHOOL
412	GRIMLEY	LOUISE	M	\$	83,265.77	3008	SCHOOL
6733	FRANK	WILLIAM	L	\$	83,212.41	0570	GOLF COURSE
21147	ULRICH	DENISE	E	\$	83,148.16	3019	SCHOOL
467	PAINE	MELISSA	M	\$	83,024.89	3001	SCHOOL
18424	FRANCOEUR	MICHAEL	R	\$	83,011.84	3010	SCHOOL
10862	TYROS	DEMETRIOS	C	\$	82,878.39	3008	SCHOOL
1466	LEONIDO	KIMBERLY	D	\$	82,597.52	3010	SCHOOL
21072	MEDERO	JANEY	M	\$	82,409.48	3008	SCHOOL
2911	BETTEZ	MATTHEW	J	\$	82,228.46	0180	FIRE
163	CORMIER	JOSHUA	L	\$	82,089.52	0150	PURCHASING
10480	CAISSIE	TAMMY	M	\$	82,032.54	0940	LIBRARY
256	PROUTY	RICHARDSON	K	\$	81,998.65	3008	SCHOOL
10819	BRUNELLE	KAREN	M	\$	81,948.16	3010	SCHOOL
620	VINING	MEREDITH	B	\$	81,877.07	3019	SCHOOL

10872	NIEMAN	KRISTY	Q	\$	81,846.10	3010	SCHOOL
15988	PODRAZIK	TRACI	A	\$	81,790.48	3003	SCHOOL
10632	DAMOUR	PAUL	L	\$	81,297.27	3008	SCHOOL
400	EVANS	GREGORY	F	\$	80,947.25	3008	SCHOOL
5053	ANDREWS	NATALIE	I	\$	80,395.81	0160	DISPATCHERS
242	HIGGINS	CLAIRE	L	\$	80,351.28	3010	SCHOOL
1509	ROSSI	RICHARD	S	\$	80,329.59	0171	POLICE
827	DAUPHINAIS	DEBORAH	A	\$	80,193.34	3008	SCHOOL
915	WELLS	SHELLEY	M	\$	80,052.33	3010	SCHOOL
483	RAYNER	CHRISTINE	A	\$	80,029.42	3006	SCHOOL
10918	KOTOWSKI	VINCENT	R	\$	79,940.85	3010	SCHOOL
766	HRINIAK	ALEXIS	L	\$	79,705.93	3007	SCHOOL
1330	TUCKER	BENJAMIN	B	\$	79,626.63	0180	FIRE
839	PETERSON	DAWN	M	\$	79,584.67	3019	SCHOOL
795	SCRUGGS	ROBBI	L	\$	79,473.83	3006	SCHOOL
658	BERTHIAUME	DANIELLE	M	\$	79,356.89	3008	SCHOOL
969	HANSEN	BEARITT	T	\$	79,049.59	0180	FIRE
343	BRYCE	DANA	R	\$	78,968.11	0900	DPW
10839	FLAHERTY	JESSIE	A	\$	78,951.74	3008	SCHOOL
124	FERREIRA	DEREK	S	\$	78,832.57	0171	POLICE
1295	KUMAR	CHRISTINE	M	\$	78,744.80	0140	ASSESSOR
661	COXALL	JENNIFER	M	\$	78,698.89	3019	SCHOOL
6777	ROBIDEAU	DERRICK	J	\$	78,693.47	0900	DPW
1242	PEREIRA-FILHO	STENIO	D	\$	78,473.93	0180	FIRE
21071	HALLINAN	KIMBERLY	J	\$	78,470.28	3019	SCHOOL
10609	HENDERSON	JANET	D	\$	78,433.79	3013	SCHOOL
10891	OTTINO	JOHANNA	K	\$	78,387.19	3008	SCHOOL
908	BELLEROSE	JESSICA	L	\$	78,216.68	3007	SCHOOL
689	LUSSIER	ANNETTE	M	\$	77,926.59	3010	SCHOOL
1457	GIANCATERINO	JENNIFER	L	\$	77,687.86	3019	SCHOOL
1485	GAINES	NANCY	F	\$	77,012.19	3010	SCHOOL
984	QUINN	DANIEL	J	\$	76,580.34	0180	FIRE
10867	MATHIEU-THERIAULT	ASHLEY	L	\$	76,491.28	3019	SCHOOL
551	SHERMAN-COOK	KIMBERLY	A	\$	76,204.87	3019	SCHOOL
489	LEBLANC	ADRIANNA	E	\$	75,922.58	0160	DISPATCHERS
1174	GODERRE	DANIEL	L	\$	75,760.04	3010	SCHOOL
901	CLARK	NYCHELE	T	\$	75,704.87	3006	SCHOOL
1294	SERRANO	SADIE	R	\$	75,689.30	3019	SCHOOL
8961	MORSE	JUSTIN	C	\$	75,351.25	0900	DPW
914	KANE-HOWSE	GENEVIEVE	E	\$	75,167.11	3006	SCHOOL
1062	BRISTOL	EILEEN	M	\$	74,305.39	3001	SCHOOL
442	CLARK	ALISSA		\$	74,209.54	3019	SCHOOL
1158	DORVAL-DONAHUE	DANIELLE	M	\$	74,000.44	0171	POLICE
1463	PASTERNAK	ERIN	B	\$	73,735.04	3019	SCHOOL
1563	CHAPLES	JOSHUA	J	\$	73,698.65	0180	FIRE
891	FORTIN	REBECCA	M	\$	73,586.28	3010	SCHOOL
10766	COMEAU	HILARY	S	\$	73,460.13	3019	SCHOOL
905	JACOBSON	WILLIAM	A	\$	73,375.89	3008	SCHOOL
1026	FRANCIS	MATTHEW	T	\$	73,284.63	3008	SCHOOL
933	ANTETOMASO	BRUCE	R	\$	73,122.21	3001	SCHOOL
230	DOUGHTY	SAMUEL	J	\$	72,991.28	3008	SCHOOL
112	BOSSE	CHERYL	A	\$	72,956.25	0110	AUDITOR
825	FELDMAN	ERIC	D	\$	72,827.78	3008	SCHOOL
10888	TORRES	MISTI	A	\$	72,784.54	3019	SCHOOL
10804	FRIEND-FRANCOE	HEATHER	A	\$	72,595.15	3010	SCHOOL
1469	SIMONS	ALLYSON	E	\$	71,878.83	3019	SCHOOL
1651	POWLOWSKI	BRYANT	M	\$	71,660.62	0171	POLICE
1191	DAUPHINAIS	CHRISTOPHER	B	\$	71,623.79	0180	FIRE
624	CHESLEY	SARAH	J	\$	71,540.49	0160	DISPATCHERS

2655	VICKREY	JENNIFER	A	\$	71,500.64	3307	SCHOOL
1197	HELENIUS	DAWN		\$	71,458.57	3018	SCHOOL
910	SILVA	CARLOS	E	\$	71,395.15	3008	SCHOOL
10922	MILLER	EMILY	J	\$	71,150.54	3008	SCHOOL
5442	BABINEAU	RONALD	E	\$	71,065.73	0900	DPW
319	PETERSON	JESSICA	M	\$	70,937.05	3007	SCHOOL
651	MERCAUTO	SHANNIN	E	\$	70,897.48	3006	SCHOOL
665	CARTER	SARAH	A	\$	70,889.52	3007	SCHOOL
1286	ZIENIUK	CELESTE		\$	70,795.76	3019	SCHOOL
14070	JOSTI	TIMOTHY	J	\$	70,439.89	0194	CABLE COMMISSION
600	MEUNIER	ANDRE	M	\$	70,417.57	0900	DPW
10584	LABELLE	PETER	R	\$	70,029.29	3008	SCHOOL
5459	VAILLANCOURT	SCOTT	M	\$	69,995.07	0900	DPW
903	PATNO	DEREK	B	\$	69,944.57	3008	SCHOOL
1460	NICHOLS	AMANDA	L	\$	69,686.52	3019	SCHOOL
632	LEWIS	ADAM	J	\$	69,357.08	3008	SCHOOL
1356	HALL	TODD	W	\$	69,211.45	0155	INFO TECH
181	HEGLIN	BRAD	E	\$	68,911.28	3008	SCHOOL
282	BATES	SHELLY	A	\$	68,701.70	3009	SCHOOL
4273	SWEENEY	DARRELL	M	\$	67,828.24	0210	BUILDING
812	WHITE	KAITLYNNE	R	\$	67,749.61	3008	SCHOOL
10897	GRANSEWICZ	MICHAEL	C	\$	67,692.39	3008	SCHOOL
1184	SHELBY	KEVIN	J	\$	67,633.11	3008	SCHOOL
627	PHILLIPS	FRANCIS	D	\$	67,552.20	3008	SCHOOL
1324	WILLIAMS	AIMEE	N	\$	67,544.74	3008	SCHOOL
396	FREDETTE	MARTHA	C	\$	67,386.59	3019	SCHOOL
5226	FIGORE	JONATHAN	W	\$	67,250.10	0380	SURVEY
10754	LACHANCE	KATIE	S	\$	67,189.56	3019	SCHOOL
900	CHARPENTIER	KENDALL	M	\$	66,973.57	3007	SCHOOL
1473	ANDUJAR	COLLEEN	K	\$	66,902.35	3010	SCHOOL
696	STALNECKER	JONATHAN	T	\$	66,815.20	3008	SCHOOL
253	NORSTROM	JENNA	M	\$	66,728.33	3010	SCHOOL
4786	OGERT	CARL	G	\$	66,711.57	0180	FIRE
10898	MCFADRIES	MAUREEN	E	\$	66,136.59	3019	SCHOOL
1492	CAIN	ALLISON	E	\$	66,085.27	3007	SCHOOL
399	BADIA	MISHELE		\$	66,084.47	3019	SCHOOL
1478	COOPER	JOHN	T	\$	66,036.90	3008	SCHOOL
4262	GERMANO	RICK	D	\$	65,847.05	0210	BUILDING
8394	LAHAIR	WAYNE	B	\$	65,827.28	0900	DPW
27340	ALDRICH	BRIANA	J	\$	65,727.23	3019	SCHOOL
764	ROGER	NICHOLAS	J	\$	65,711.90	3019	SCHOOL
1475	GRADY	THOMAS	W	\$	65,703.05	3006	SCHOOL
1178	TACKETT	COURTNEY	L	\$	65,630.07	3001	SCHOOL
10787	VERRELLI	GINA	M	\$	65,303.51	0940	LIBRARY
1183	MOYNAHAN	CHELSEA		\$	65,080.29	3006	SCHOOL
10775	RUSAK	TINA	M	\$	65,046.61	3018	SCHOOL
3391	CANU	ANNEMARIE	L	\$	64,978.49	0160	DISPATCHERS
1491	CABRAL	LAURA	J	\$	64,684.58	3008	SCHOOL
1005	DEROY	JESSICA	M	\$	64,576.58	0805	COMM DEV PLAN
837	BUTLER	GLENN	R	\$	64,435.28	3307	SCHOOL
875	MONGEON	KRISTI	A	\$	64,034.74	3007	SCHOOL
1506	MUMMA	VICTORIA	S	\$	63,686.90	3008	SCHOOL
1169	O'REILLY	TRACY	L	\$	63,684.34	3018	SCHOOL
767	CONNELL	MORGAN	L	\$	63,294.64	3010	SCHOOL
789	GREER	FRANCHELLY		\$	63,104.03	3019	SCHOOL
678	PRIMEAU	LESLIE	M	\$	62,984.74	3019	SCHOOL
1447	FRANCHI	KELLI	M	\$	62,767.90	3006	SCHOOL
25049	HUNTOON	SHELLEY	I	\$	62,548.57	3018	SCHOOL
1227	MACNEIL	ANDREW	J	\$	62,517.79	3013	SCHOOL

736	COXALL	NORA	M	\$	62,490.25	3010	SCHOOL
1241	GABRILA	LYNETTE	R	\$	62,455.76	0530	VETERANS
5758	ELLIS	MICHAEL	F	\$	62,002.50	0201	COA
1392	ARSENAULT	DAVID	M	\$	61,728.86	3307	SCHOOL
8070	AKERS	EUGENE	R	\$	61,588.57	0900	DPW
533	MCCARTHY	MARY	B	\$	61,431.01	3008	SCHOOL
445	DOWNEY	HALEY	R	\$	61,298.28	3018	SCHOOL
1487	RANSDEN	NICOLE	J	\$	61,135.05	3019	SCHOOL
1554	ESPADA	ANGEL	I	\$	60,375.67	0171	POLICE
1173	HARUNKIEWICZ	BETHANY	J	\$	60,317.97	3018	SCHOOL
1196	CASSON	DAVID	J	\$	60,035.73	3008	SCHOOL
543	BURPEE	BRIAN	K	\$	59,894.77	3019	SCHOOL
537	ALMONTE	LISA	A	\$	59,849.53	3009	SCHOOL
897	CARL	JASON		\$	59,644.77	3010	SCHOOL
990	JEAN	CHRISTOPHER	M	\$	59,630.10	0900	DPW
1444	WARDLE	JORDAN	L	\$	59,363.69	3019	SCHOOL
484	ZUARO	LAWRENCE		\$	59,336.88	3010	SCHOOL
1162	ANNAN	ANDREWS	N	\$	58,649.59	0160	DISPATCHERS
1235	ARROYO	JASMIN	K	\$	58,622.97	3307	SCHOOL
4182	HARRINGTON	SHANE	M	\$	58,596.41	0900	DPW
1550	DOROW	SOPHIA	R	\$	58,572.07	0830	CONSERV COMM
1575	PHILLIPS	STEPHANIE	M	\$	58,540.18	0160	DISPATCHERS
913	PHILLIPS	EMILY	M	\$	58,518.34	3019	SCHOOL
10437	DOHERTY	ALLISON	M	\$	58,410.32	3009	SCHOOL
823	WRIGHT	JOY	B	\$	58,372.55	3010	SCHOOL
519	COYNE	COLLEEN	P	\$	58,190.67	3019	SCHOOL
672	BLOCH	ANDREW	C	\$	57,868.40	3003	SCHOOL
2654	DIPRIMA	ANGELA	M	\$	57,812.29	0250	HEALTH
862	SMITH	BRENDA	M	\$	57,725.06	3307	SCHOOL
1316	BARROWS	AUSTIN	J	\$	57,680.69	0900	DPW
1495	STELLATO	ALEX		\$	57,540.42	0160	DISPATCHERS
1562	CALDERON	JUSTIN	M	\$	57,466.06	0180	FIRE
1187	TENNEY	TAMMY	L	\$	57,462.29	0120	TREASURY
1351	MONTI	LINDSEY	L	\$	57,407.96	3006	SCHOOL
22330	LEBLANC	DEBRA	A	\$	57,400.07	3001	SCHOOL
1500	DAVILLI	GIANNI	P	\$	57,381.42	3010	SCHOOL
904	DAVIDSON	SAMUEL		\$	57,359.44	3019	SCHOOL
208	BEAUREGARD	RAYMOND	D	\$	57,313.26	0171	POLICE
838	MANKTELOW	AURIA	J	\$	57,257.86	3019	SCHOOL
10334	BELITSKY	KATHLEEN	D	\$	57,212.62	3010	SCHOOL
1219	MACK	ERIN	C	\$	57,126.15	3010	SCHOOL
1244	KNIGHT	CONNOR	J	\$	57,052.31	0900	DPW
6009	SLACK	CHERYL	K	\$	56,985.73	0165	ANIMAL CONTROL
703	HOULE	PHILIP	C	\$	56,830.76	0212	CITY HALL MAINT
919	SILVERBERG	KATRINA	A	\$	56,823.10	3307	SCHOOL
721	FRENIERE	SCOTT	R	\$	56,754.62	3017	SCHOOL
8587	HARTY	CHRISTINE	M	\$	56,750.75	0900	DPW
20452	KEMP	PHYLLIS	M	\$	56,737.02	3008	SCHOOL
541	WOODARD	MARIE	E	\$	56,363.88	3007	SCHOOL
10434	MURPHY	ARTHUR	G	\$	56,032.08	3003	SCHOOL
10789	ALBERT	WENDY	M	\$	56,004.15	3307	SCHOOL
20100	CAMPBELL	JULIE	A	\$	55,962.43	3307	SCHOOL
1488	BENSON	REBECCA	J	\$	55,887.58	3009	SCHOOL
1516	SLOAN	HANNAH	C	\$	55,791.25	3010	SCHOOL
1296	ROSS	KRISTEN	M	\$	55,712.31	3019	SCHOOL
1710	LAWRENCE	JOHN	E	\$	55,385.10	0171	POLICE
5424	DECIERO	MATTHEW	J	\$	55,354.47	0194	CABLE COMMISSION
926	GAGNE	KELSEY	L	\$	55,099.22	3019	SCHOOL
20930	BLODGETT	CHERYL	A	\$	55,052.82	0171	POLICE

1327	BYRNE	BRENDAN	V	\$	54,880.03	0180	FIRE
798	WEIDLER	KAITLIN	D	\$	54,871.06	3009	SCHOOL
521	RIZZO	DEBORAH	P	\$	54,737.02	3010	SCHOOL
6687	BERRY	DANIEL	J	\$	54,393.85	0570	GOLF COURSE
898	RISSE	ALLISON	F	\$	54,334.86	3007	SCHOOL
1499	MELLOR	AMANDA	E	\$	54,214.97	3019	SCHOOL
728	BOURQUE-SILVA	MELISSA	L	\$	54,150.51	3008	SCHOOL
1628	TACKETT	JOSHUA	M	\$	53,805.50	3008	SCHOOL
1468	CAPPS	KELSEY	L	\$	53,786.71	3010	SCHOOL
10529	MURPHY	LISA	C	\$	53,657.04	3010	SCHOOL
4143	GRAY	NICHOLAS	D	\$	53,540.40	0160	DISPATCHERS
4470	CORMIER	ELIZABETH	L	\$	53,483.30	0180	FIRE
2877	PATTY	VERONIKA	J	\$	53,273.29	0250	HEALTH
1508	BOURQUE	ELIZABETH	E	\$	53,216.77	3009	SCHOOL
1198	FIORETTI	ALEX	S	\$	53,142.03	3019	SCHOOL
1679	ZUPPA	THOMAS	S	\$	52,884.01	0210	BUILDING
1528	BUTLER	LYNDSY	J	\$	52,838.30	0805	COMM DEV PLAN
1493	MEDEIROS	AMIE	M	\$	52,716.83	3010	SCHOOL
1647	BELLAMY	RACHEL	M	\$	52,679.84	3019	SCHOOL
1692	LEYVA	REBECCA		\$	52,615.44	3003	SCHOOL
499	LEGER	JACQUELINE	C	\$	52,543.56	0110	AUDITOR
925	HAGGART	KRYSTAL	L	\$	52,532.05	3019	SCHOOL
318	CORRAL	ERICA		\$	52,525.08	3307	SCHOOL
733	LENTHALL	JACOB	J	\$	52,475.08	3001	SCHOOL
10923	BOWSE-HATFIELD	KATHLEEN	A	\$	52,244.00	3008	SCHOOL
26381	LEHTONEN	MATTHEW	D	\$	52,028.54	3010	SCHOOL
453	FISHER	JOANN		\$	51,576.39	3018	SCHOOL
7860	FUCILE	CHRISTINE	M	\$	51,552.81	0805	COMM DEV PLAN
1213	ABELL	MARISSA	S	\$	51,489.82	3019	SCHOOL
151	ROBERTS	RACHEL	J	\$	51,438.94	0200	MAYOR
3788	SMITH	COLIN	D	\$	51,298.28	0200	MAYOR
1120	GLOVER	FAITH	A	\$	51,199.91	0131	CITY CLERK
1014	CASSADY	LAURA-ELLEN		\$	50,928.28	0805	COMM DEV PLAN
3378	MESERVE	ALANA	S	\$	50,892.39	0165	ANIMAL CONTROL
149	ARNOLD	CHARLES	J	\$	50,788.35	3013	SCHOOL
618	CONNERY	SCOTT	J	\$	50,787.75	3004	SCHOOL
1043	BACZEWSKI	STANLEY	H	\$	50,004.98	0250	HEALTH
1660	PIETROPINTO	MATIAS	F	\$	49,953.23	0180	FIRE
1476	KOVACS	MAE	O	\$	49,773.96	3010	SCHOOL
6850	RICE	HERBERT	D	\$	49,046.42	0570	GOLF COURSE
10696	MACK	MICHELE	L	\$	48,637.59	3015	SCHOOL
20250	SANTOS	JULIANNE	M	\$	48,044.20	3016	SCHOOL
518	MURPHY	WESLEY	P	\$	47,949.39	0570	GOLF COURSE
10460	BURDETT	CELESTE	M	\$	46,945.26	0940	LIBRARY
1634	DROUIN	KAYLEE	M	\$	46,877.32	3019	SCHOOL
1155	HOLBROOK	EDWARD	G	\$	46,845.88	0900	DPW
527	WOLF	LYNN	M	\$	46,786.65	3010	SCHOOL
675	BARTEL	MARY	P	\$	46,749.46	3008	SCHOOL
1565	ST. LOUIS	KHRISTINA	L	\$	46,648.47	0160	DISPATCHERS
1658	REILLY	COLE	D	\$	46,467.93	0180	FIRE
336	WALKER	MELISSA	A	\$	46,233.46	0940	LIBRARY
1057	COLMAN	AMELIA	L	\$	46,216.35	0940	LIBRARY
1146	HUGHES	TONIANN	E	\$	45,859.27	3007	SCHOOL
1570	GEMBORYS	BRIAN	P	\$	45,708.00	0171	POLICE
1659	RODRIGUEZ	JONATHAN	R	\$	45,685.72	0180	FIRE
10916	WHITE	LAUREN	A	\$	45,598.07	3019	SCHOOL
25106	FLYNN	PATRICIA	A	\$	45,024.80	3307	SCHOOL
25040	WEINHOLD	RICHARD	S	\$	45,002.66	3019	SCHOOL
9361	HALLOCK	ADAM	J	\$	44,777.70	0900	DPW

1648	HASSELMANN	CORY	S	\$	44,433.93	0530	VETERANS
1494	GRANT	AMY	M	\$	44,360.31	3009	SCHOOL
1608	DOIRON	ELIZABETH	A	\$	43,963.95	0131	CITY CLERK
2147	DWYER	BRENDAN	E	\$	43,701.62	0180	FIRE
771	ARSENEAU	LISA	D	\$	43,338.84	0120	TREASURY
1479	BEISE	MARISSA	J	\$	43,266.70	3006	SCHOOL
853	HAWKESWORTH	PATRICK	N	\$	43,050.52	0900	DPW
283	LABONTE	JOYCE	M	\$	42,934.47	3016	SCHOOL
183	HUGHEY	BRANDON	R	\$	42,882.13	3019	SCHOOL
1342	SAUNDERS	LAUREN	E	\$	42,785.89	0250	HEALTH
674	NEWTON	CHRISTIAN	E	\$	42,720.40	3302	SCHOOL
886	BLAKE	BENJAMIN	K	\$	42,638.57	3018	SCHOOL
983	KNOLL	CHRISTOPH	A	\$	42,580.60	3008	SCHOOL
784	GARCIA	KELSEY	A	\$	42,549.30	3013	SCHOOL
8362	CARNEY	SHELBY	A	\$	42,231.39	0940	LIBRARY
224	VACARELO	JUDITH	A	\$	42,021.75	0940	LIBRARY
684	PELLETIER	AMY	L	\$	41,891.87	3018	SCHOOL
843	SWAFFORD	JORDAN	E	\$	41,669.34	3307	SCHOOL
3056	CLEMENT	STACIA	M	\$	41,645.72	0171	POLICE
909	LOISELLE	NANCY	B	\$	41,599.82	3019	SCHOOL
1642	CHARLAND	ROBERT	J	\$	41,587.90	0198	LAW
1637	LEGER	CLAUDE	J	\$	41,381.35	0940	LIBRARY
1484	CARLUCCI	ASHLEY	E	\$	41,368.20	3007	SCHOOL
17062	AGNELLI	LISA	J	\$	41,172.59	3302	SCHOOL
1352	CHARTERS	PHYLLIS	J	\$	40,893.18	0120	TREASURY
10731	TONRY	JENNIFER	L	\$	40,772.35	3302	SCHOOL
364	COOPER	ANN	M	\$	40,194.84	3307	SCHOOL
1001	COSTA	NANCY		\$	40,178.40	0201	COA
428	PAVLOSKEY	MICHAEL	J	\$	40,046.55	3302	SCHOOL
1503	SHEPHERD	AMY	L	\$	40,010.74	3019	SCHOOL
1772	IMPERATO	CAROLYN		\$	40,000.00	3001	SCHOOL
1564	METIVIER	ASHLEY	E	\$	39,847.46	0250	HEALTH
1519	BONETTI	MAUREEN		\$	39,560.73	3009	SCHOOL
1472	LINDE	CHRISTINA	L	\$	39,538.46	0940	LIBRARY
993	LORION	CHAD	M	\$	39,433.76	0940	LIBRARY
3369	CHARPENTIER	JESSICA	O	\$	39,389.09	0905	WATER
1262	KARKANE	KURT	T	\$	39,321.16	0900	DPW
22240	LAJOIE	LISA	J	\$	39,292.90	3010	SCHOOL
1593	LEVASSEUR	AIMEE	L	\$	39,268.99	0150	PURCHASING
1592	WHITMAN	ANTHONY	J	\$	39,049.57	0210	BUILDING
8650	ROJAS	MARRY	A	\$	38,869.04	0900	DPW
1224	STINNETT	LAUREN	M	\$	38,641.53	0140	ASSESSOR
666	SHUMSKY	AARON	M	\$	38,631.93	3016	SCHOOL
1340	PIASCIK	TYLER	M	\$	38,533.32	0570	GOLF COURSE
1323	LOISELLE	MARCIE	J	\$	38,358.58	3302	SCHOOL
1349	PINEO	ABIGAIL	J	\$	38,345.61	3307	SCHOOL
939	HERNANDEZ	MERCEDES		\$	38,329.67	3302	SCHOOL
1309	GALLAGHER	SARAH GRACE	A	\$	38,248.63	3302	SCHOOL
1587	O'BRIEN	JOLENE	T	\$	38,238.57	3006	SCHOOL
1632	RICHARD	BRAYDEN	X	\$	38,200.15	3302	SCHOOL
21251	OUELLET	THEODORA		\$	38,170.63	3307	SCHOOL
962	CORLISS	WENDELIN		\$	38,081.22	3302	SCHOOL
6296	COUGHLIN	CHRISTOPHER	G	\$	38,010.53	0900	DPW
1405	NEGRON	MARIELA		\$	37,924.45	0210	BUILDING
1331	ADAMS	TAVERLY	R	\$	37,777.07	0530	VETERANS
872	DELGADO	CHANELL	L	\$	37,686.14	3302	SCHOOL
10752	DIMUCCIO	DOMENICA	F	\$	37,677.15	3016	SCHOOL
1317	JOHNSON	MARGARET-MARY		\$	37,603.51	0165	ANIMAL CONTROL
1181	BOURN	MICHAEL	A	\$	37,462.14	0900	DPW

1320	CAISSE	BRANDI	L	\$	37,458.20	0250	HEALTH
10881	HARDING	LUCIENE	S	\$	37,006.20	3302	SCHOOL
1665	WILLIAMS	ELIJAH	S	\$	37,001.27	0171	POLICE
1399	MEAGHER	CHRISTINE	M	\$	36,585.47	0190	PERSONNEL
1285	PORTILLO	KELLEE	B	\$	36,348.47	3302	SCHOOL
1538	PRATT	JACQUELINE	H	\$	36,207.98	3302	SCHOOL
10906	OLIVER	JESSICA	J	\$	35,768.52	3019	SCHOOL
1582	O'NEILL	MOLLY	E	\$	35,706.68	3302	SCHOOL
1375	ANTONIAAC	TODD	W	\$	35,468.16	0570	GOLF COURSE
866	MCMASTER	BRYAN	J	\$	35,427.32	3019	SCHOOL
1536	BROECKEL	REBECCA	L	\$	35,399.49	3302	SCHOOL
1518	GILBERT	PATRICK	J	\$	35,342.41	3016	SCHOOL
1222	SWENSON	DERICK	L	\$	35,253.01	3302	SCHOOL
958	PARADISE	CRYSTAL	J	\$	35,177.75	3302	SCHOOL
1206	MARQUIS	ZACH		\$	35,000.00	3014	SCHOOL
262	BRYANT	DYLAN	A	\$	34,790.93	0171	POLICE
834	BERNHARDT	MAUREEN	K	\$	34,199.46	3016	SCHOOL
1152	HERNANDEZ	KARINA		\$	33,958.52	3307	SCHOOL
1253	THERIAULT	MONICA	L	\$	33,746.23	3302	SCHOOL
706	OLIVARI	JOHN	A	\$	33,736.98	0131	CITY CLERK
937	CHISHOLM	PAOLA	E	\$	33,703.45	3307	SCHOOL
10308	BENNETT	MELISSA	S	\$	33,525.55	3016	SCHOOL
1520	DICKHAUT	JORDAN	R	\$	33,504.01	3016	SCHOOL
1783	BLONDEAU	MICAH	J	\$	33,397.42	0250	HEALTH
1334	ANDERSON	MICHELLE		\$	32,980.83	3016	SCHOOL
1663	BROWN	THAD	B	\$	32,967.78	0212	CITY HALL MAINT
833	HOUGHTON	ELIZABETH	A	\$	32,716.96	3016	SCHOOL
273	JEAN	ROLAND	L	\$	32,480.68	0210	BUILDING
1498	PARKER	EMILY	E	\$	32,475.57	3019	SCHOOL
1205	STONE	AMANDA	M	\$	32,244.67	3016	SCHOOL
1784	STEVENSON	EDDALIZ		\$	32,068.17	3001	SCHOOL
21178	SOUCY	ROBYN	L	\$	31,696.84	3302	SCHOOL
20335	CRAMM	ANGELA	M	\$	31,306.67	3307	SCHOOL
7667	IMPRESCIA	JAMES	E	\$	31,187.90	0210	BUILDING
21199	KENDALL	DENISE	G	\$	31,174.33	3302	SCHOOL
680	CAMPAIGNE	HELENA	I	\$	31,142.40	3016	SCHOOL
1654	LANDRESS	AUSTIN	M	\$	30,849.71	3019	SCHOOL
1730	ANDREWS	JOHN	A	\$	30,785.58	3008	SCHOOL
773	MCSWEENEY	KAITLYN	B	\$	30,771.08	3008	SCHOOL
989	PAINE	JULIE	L	\$	30,529.99	3016	SCHOOL
17600	EDDY	PAMELA	A	\$	30,496.95	3019	SCHOOL
1657	FAUCHER	SARAH	E	\$	30,496.64	3019	SCHOOL
457	GONZALEZ	CESARINA	A	\$	30,404.70	3016	SCHOOL
950	PINEO	JANE	N	\$	30,119.80	3016	SCHOOL
1325	SHULTZ	TAYLOR	R	\$	29,944.67	3016	SCHOOL
18210	COVIELLO	MARISA	D	\$	29,904.30	3019	SCHOOL
995	COLON	AMANDA	R	\$	29,857.96	3302	SCHOOL
1803	WELTON	MICHELLE	M	\$	29,728.17	3019	SCHOOL
1486	VALLEY	PAULINA	G	\$	29,703.84	3008	SCHOOL
25054	GASTONGUAY	KELLY	A	\$	29,551.50	3019	SCHOOL
686	ERDMANN	KASANDRA	H	\$	29,508.16	3307	SCHOOL
1773	ARSENAULT	MARIA	C	\$	29,374.29	3019	SCHOOL
949	SAUVAGEAU	ASHLEE	M	\$	29,228.49	3016	SCHOOL
1808	THOMPSON	HANNAH	D	\$	29,197.62	3010	SCHOOL
413	DAVIS	JOSEF	C	\$	29,171.57	3302	SCHOOL
21070	HAY	JILL	L	\$	29,092.29	3302	SCHOOL
802	JOHNSON	DEBORAH		\$	28,646.75	3302	SCHOOL
20942	CALAWA	KAY	E	\$	28,637.29	3302	SCHOOL
10676	DIVITO	NICOLE	M	\$	28,588.93	3302	SCHOOL

876	ROBILLARD	EMILY	A	\$	28,359.97	3019	SCHOOL
1513	MALLET	MARTHA	J	\$	27,476.34	3302	SCHOOL
850	WHITE	CONSTANCE	M	\$	27,468.75	3302	SCHOOL
702	CARBONELLO	SHANNON	R	\$	27,235.55	3302	SCHOOL
1543	BLANCHARD	ELIZABETH	N	\$	27,114.10	0940	LIBRARY
1397	MARCHAND	RANDY	J	\$	27,091.02	3307	SCHOOL
10376	DUNHAM	DAYNA	H	\$	27,050.25	3302	SCHOOL
1804	BROW	JENNIFER	L	\$	27,040.68	3019	SCHOOL
10470	STEWART	DAWN	M	\$	26,971.17	3302	SCHOOL
10765	CORMIER	TINA	M	\$	26,829.53	3302	SCHOOL
692	DRAPER	HEATHER	L	\$	26,709.59	3302	SCHOOL
657	RUIZ-CORRAL	ANGEL	M	\$	26,380.06	3302	SCHOOL
1690	HENRIE	BERMON	J	\$	26,123.57	0201	COA
1621	DAVIS	ISABELLE	L	\$	25,861.94	0590	AIRPORT
1776	LOUGH	ELIZABETH	N	\$	25,805.79	3006	SCHOOL
1292	VORCE	CORINA	N	\$	25,669.52	3302	SCHOOL
1732	LUCIER	OLIVIA	C	\$	25,337.71	3008	SCHOOL
932	BOUDREAU	KELLEY	J	\$	25,260.00	3302	SCHOOL
727	RYAN	KAITLYN	A	\$	25,185.88	3302	SCHOOL
1588	SCHUSCHU	ANDREW	M	\$	25,135.28	3307	SCHOOL
1238	MORTELL	BRITTANY	A	\$	24,725.25	3302	SCHOOL
228	ROBLES	INDIA	Y	\$	24,689.43	0940	LIBRARY
1477	ROSE	AMY	B	\$	24,672.36	3302	SCHOOL
1258	MORSE	CHRISTA	M	\$	24,649.05	3302	SCHOOL
1482	OUELLETTE	MIKHAILA	M	\$	24,614.39	3302	SCHOOL
1799	MALENO	VICTORIA	A	\$	24,564.29	3006	SCHOOL
640	CORRAL	ALYSSA	R	\$	24,524.64	3302	SCHOOL
611	SPURIA	ANTHONY	E	\$	24,429.89	0180	FIRE
951	WHITTEMORE	KATHLEEN	M	\$	24,421.39	3302	SCHOOL
1795	LILLIE	JOSEPH	E	\$	24,360.43	3010	SCHOOL
801	DRAPER	STEVEN	G	\$	24,110.00	3302	SCHOOL
1301	TESSITORE	JAMIE	L	\$	24,025.31	3302	SCHOOL
1504	O'BRIEN	ERIN	E	\$	23,907.97	3302	SCHOOL
1264	HAMEL	MEREDITH	J	\$	23,636.83	3302	SCHOOL
808	CORRAL	ELEXANDER		\$	23,632.97	3302	SCHOOL
1791	KULCZYK	JENNIE	M	\$	22,927.23	3019	SCHOOL
1807	MARCOUX	CLAIRE	A	\$	22,927.23	3019	SCHOOL
1801	MELLISH	JOHN	T	\$	22,727.44	3010	SCHOOL
1561	PRATT	BRITNEY	A	\$	22,537.11	3302	SCHOOL
10634	KONDROTAS	FRANCIS	P	\$	22,530.00	3015	SCHOOL
1778	SILVA	KATRINA		\$	22,436.28	3010	SCHOOL
1724	COLLINS	CAROLINE	A	\$	22,085.55	3007	SCHOOL
1782	FLAHERTY	TAYLOR	N	\$	21,400.02	3007	SCHOOL
1216	MERCHANT	CORA	A	\$	21,394.21	3016	SCHOOL
1809	SIMCOCK	MEGAN	E	\$	21,241.26	3008	SCHOOL
1713	COLLINS	CASEY	L	\$	21,064.59	3008	SCHOOL
1547	SHEA	MADYSON	K	\$	20,952.00	3016	SCHOOL
1775	JEPSKY	LAUREN	A	\$	20,870.01	3006	SCHOOL
1644	ALONZO	HEIDI	L	\$	20,568.30	0171	POLICE
1824	FASS	SARA	P	\$	20,452.02	3013	SCHOOL
1771	GOLISANO	NATHAN	J	\$	20,338.63	0171	POLICE
8306	GOEHLE	KYLE	R	\$	20,324.01	0180	FIRE
1456	DRAPER	BETHANY	K	\$	20,295.01	3302	SCHOOL
1545	FREITAS	TAYLOR	N	\$	20,153.81	3019	SCHOOL
1314	BARBOSA	PETER	J	\$	20,105.28	3302	SCHOOL
1789	MELO	OLIVIA	B	\$	19,734.06	3009	SCHOOL
1729	CORTEZ	ALLISON	M	\$	19,693.44	3008	SCHOOL
1800	SULLIVAN	MARGARET	A	\$	19,498.86	3019	SCHOOL
704	JEPSON	AUDREY	E	\$	19,305.89	3302	SCHOOL

1774	DIVITO	MEGAN	B	\$	19,007.91	3008	SCHOOL
1777	RENDA	OLIVIA	R	\$	19,007.91	3008	SCHOOL
653	KLASH	RONALD	R	\$	18,902.46	3302	SCHOOL
1199	GRENIER	SHANE	P	\$	18,803.38	3302	SCHOOL
542	PARADIS	ROSE	M	\$	18,691.86	3015	SCHOOL
1846	LANGLOIS	JILL	E	\$	18,653.85	3001	SCHOOL
1502	ARNOLD	JACOB	M	\$	18,624.44	3302	SCHOOL
1768	ANTWI	FRIMPONG	A	\$	18,510.86	0171	POLICE
961	CHASE	JEFFREY	M	\$	18,156.31	0900	DPW
1560	SANDOVAL	STEPHEN	P	\$	18,074.58	3015	SCHOOL
1646	HAYDEN	JODI	M	\$	18,063.50	3307	SCHOOL
1514	AKIN	AMBER	M	\$	17,970.31	3016	SCHOOL
6381	HUTCHINS	BRIDGET	C	\$	17,840.47	0160	DISPATCHERS
1339	NELSON	CARLA	A	\$	17,721.43	0190	PERSONNEL
1798	DEMAREST	NEVE	P	\$	17,635.68	3010	SCHOOL
14188	BIANCO	ADELINA		\$	17,204.62	3015	SCHOOL
1788	ROGERS	CHARLOTTE		\$	17,112.45	3019	SCHOOL
1626	PELLETIER	RENAE	L	\$	17,032.00	3015	SCHOOL
17060	PELLETIER	KENNETH	E	\$	16,200.00	3017	SCHOOL
328	STARK	TODD	S	\$	15,970.68	0900	DPW
1662	TENNEY	LINDSEY	M	\$	15,900.74	0905	WATER
1688	BABIN	ERIC	J	\$	15,900.69	0250	HEALTH
1371	DIMUCCIO	KYLE	M	\$	15,718.90	3015	SCHOOL
411	LAHAYE	DANIEL	J	\$	15,509.96	3302	SCHOOL
1678	DAVAN	SUSAN	A	\$	15,090.56	3302	SCHOOL
1670	HARRIS	BRIAN	C	\$	15,022.30	0250	HEALTH
492	CORMIER	ROBERT	J	\$	15,001.71	0201	COA
6206	HURD	FREDERICK	E	\$	14,885.49	0940	LIBRARY
25122	LAWRENCE	MICHAEL	H	\$	14,825.00	3017	SCHOOL
1831	LOGAN	JACOB	S	\$	14,691.79	0180	FIRE
1398	LAWRENCE	ZACKARY	T	\$	14,569.31	0131	CITY CLERK
1797	KISSANE	ZACHARY	J	\$	14,507.18	0900	DPW
1836	BELANGER, III	RICHARD	E	\$	14,417.26	0180	FIRE
1794	MCGEE	COURTNEY-ROSE		\$	14,403.38	3302	SCHOOL
1467	PRIMEAU	ERIN	M	\$	14,032.83	3302	SCHOOL
701	SHEPARD	DANIELLE	M	\$	13,902.53	3302	SCHOOL
10481	SLEEPER	TRACY	L	\$	13,852.65	3015	SCHOOL
6997	KING	ANDREW	D	\$	13,701.68	0194	CABLE COMMISSION
26200	LEBLANC	PAMELA	J	\$	13,684.32	3008	SCHOOL
1684	RUIZ	RIGOBERTO		\$	13,551.91	3302	SCHOOL
14820	CRAFT	LEIGH	A	\$	13,335.07	3017	SCHOOL
1806	BROOKS	MEGAN	E	\$	13,083.98	3016	SCHOOL
1673	CARLTON	DARRYN	A	\$	12,969.05	0171	POLICE
1601	DAVIN	MICHELLE	L	\$	12,680.71	0160	DISPATCHERS
1813	MALOUGHNEY	APRIL	M	\$	12,150.32	3016	SCHOOL
1611	GOULD	ELLIOT	M	\$	11,843.49	0900	DPW
1676	BOATWRIGHT	CHERISH	M	\$	11,830.22	3302	SCHOOL
1188	SWENSEN	PATRICK	R	\$	11,728.91	0180	FIRE
1186	COOKE	ABIGAIL	E	\$	11,676.53	0165	ANIMAL CONTROL
1828	SALVATORE	DAVID	V	\$	11,484.98	0131	CITY CLERK
71222	FRANCIS	JESSICA	L	\$	11,404.88	0580	GREENWOOD POOL
609	GAGNON	TRICIA	L	\$	11,201.70	3302	SCHOOL
1211	LAPERRIERE	LAUREN	A	\$	11,064.44	3015	SCHOOL
1884	YOUNG	STEPHANIE	A	\$	11,042.22	0940	LIBRARY
8360	LESLIE	KATHLEEN	D	\$	10,897.41	0940	LIBRARY
416	MIKUSZEWSKI	REBECCA	L	\$	10,874.45	3015	SCHOOL
10784	MARKLEY	JILL	M	\$	10,800.00	3017	SCHOOL
2771	BOUDREAU	ANITA	M	\$	10,787.83	0201	COA
1455	FERRARI	AMANCAY	A	\$	10,785.67	3016	SCHOOL

1728	MALDONADO	MELITZA		\$	10,756.56	3302	SCHOOL
2679	KAZINSKAS	ELIZABETH	J	\$	10,707.00	0100	COUNCIL
4229	DAME	SHAUNESY	L	\$	10,699.21	0210	BUILDING
1779	SCOTT	MATTHEW	H	\$	10,548.25	0900	DPW
1822	SISSON	JONATHON	A	\$	10,527.67	0900	DPW
10453	FARLEY	SUSAN	M	\$	10,433.36	3015	SCHOOL
1826	HERNANDEZ	TIFFANY	C	\$	10,390.56	3307	SCHOOL
1814	YABLONSKI	SARA	D	\$	10,314.24	3302	SCHOOL
1825	GRAHAM	TRACY	C	\$	10,209.04	3016	SCHOOL
1734	HODGE	ODELL	A	\$	10,122.51	0900	DPW
4360	HIRONS	STEPHEN	P	\$	10,061.40	0220	WEIGHTS & MEASURES
2635	TOPOLSKI	PAUL	A	\$	9,878.76	0179	CIVIL DEFENSE
1591	COLON	LORENZO	A	\$	9,726.13	3302	SCHOOL
1606	PAINTER	ZACHERY		\$	9,690.31	0900	DPW
892	ST.JOHN	JESSICA	M	\$	9,629.54	0905	WATER
20468	KNIGHT	LINDA	C	\$	9,536.25	3306	SCHOOL
1844	SQUIBB	DAVID	C	\$	9,439.15	0900	DPW
1843	BROWN	AUTUMN	L	\$	9,280.20	0165	ANIMAL CONTROL
1474	MOLINA	ASHLEY	N	\$	8,936.12	3302	SCHOOL
1576	COSENTINO	LAURA	D	\$	8,930.93	3010	SCHOOL
863	PANTALONE	NICHOLAS	D	\$	8,906.25	3306	SCHOOL
1236	HONORE	COURTNEY		\$	8,780.04	3302	SCHOOL
1343	LEGER	CLAUDE	J	\$	8,776.08	3307	SCHOOL
848	RICHARD	DAVID	J	\$	8,775.00	3306	SCHOOL
26125	BRODEUR	JANICE	M	\$	8,625.00	3306	SCHOOL
1812	WILES	HEAVENLY	A	\$	8,623.32	3302	SCHOOL
5010	GERDE	JO-ANN		\$	8,552.50	3015	SCHOOL
3509	KYMALAINEN	DAVID	J	\$	8,512.50	3306	SCHOOL
605	KILDUFF	THOMAS	J	\$	8,346.90	3019	SCHOOL
691	FITZSIMMONS	MACKENZIE	L	\$	8,050.00	3017	SCHOOL
1552	WONG	CASSIDY	J	\$	8,050.00	3017	SCHOOL
1885	ANDERSON	DANIEL	T	\$	7,997.40	3010	SCHOOL
20940	BLOOD	SUSAN	Y	\$	7,910.43	3015	SCHOOL
1623	DURAN	YESSENIA		\$	7,732.50	3015	SCHOOL
383	WHITTLE	SEAN	M	\$	7,600.00	3017	SCHOOL
4899	CORMIER	REBECCA	M	\$	7,575.00	0570	GOLF COURSE
1337	PRINN	JEFFREY	R	\$	7,530.00	0570	GOLF COURSE
936	BISSONNETTE	ERIC	R	\$	7,440.00	3015	SCHOOL
1625	BOUCHER	JACOB	M	\$	7,438.13	3016	SCHOOL
10777	STEWART	SHANE	A	\$	7,425.00	3015	SCHOOL
125	CORMIER	RONALD	F	\$	7,326.00	0100	COUNCIL
161	HARDERN	KAREN	G	\$	7,326.00	0100	COUNCIL
220	WALSH	JAMES	M	\$	7,326.00	0100	COUNCIL
324	CORMIER	CRAIG	R	\$	7,326.00	0100	COUNCIL
941	TYROS	GEORGE	C	\$	7,326.00	0100	COUNCIL
1302	HEATH	DANA	M	\$	7,326.00	0100	COUNCIL
1613	MACK	JUDY	A	\$	7,326.00	0100	COUNCIL
3224	DERNALOWICZ	ALEKSANDER	H	\$	7,326.00	0100	COUNCIL
21789	BOONE	JAMES	S	\$	7,326.00	0100	COUNCIL
1872	BLAKE	LEVI	P	\$	7,238.00	3307	SCHOOL
8368	DISHMON	LOIS	A	\$	7,134.87	0940	LIBRARY
1193	WOODS	LAURENCE	P	\$	6,986.25	3306	SCHOOL
778	MICHAUD	DAISY	A	\$	6,972.38	3302	SCHOOL
1802	FAGAN	MEREDITH	L	\$	6,962.16	3016	SCHOOL
5833	JEFFERSON-MCKE	BELINDA		\$	6,815.85	0165	ANIMAL CONTROL
1874	BOUDREAU	AMANDA	L	\$	6,718.00	3302	SCHOOL
1641	TASSONE	PAUL	G	\$	6,715.50	0100	COUNCIL
1579	BABINEAU	TROY	S	\$	6,709.67	0212	CITY HALL MAINT
1573	LEGER	GABRIELLA	V	\$	6,685.00	3015	SCHOOL

1280	TOURIGNY	NORMAN		\$	6,435.00	0570	GOLF COURSE
1895	RAMOS	MIOSOTIS		\$	6,359.84	3010	SCHOOL
1430	BROWN	JEFFREY	S	\$	6,266.00	0171	POLICE
1667	KENNEDY	AVERILL	A	\$	6,254.56	0171	POLICE
5485	ARNOLD	JACOB	M	\$	6,247.50	0820	MUN RECREATION
1867	MONTGOMERY	EDWARD	J	\$	6,225.85	0190	PERSONNEL
1786	LITTLE	WAYNE	R	\$	6,223.25	0210	BUILDING
1835	NIFORD	BRET		\$	6,082.51	0180	FIRE
1336	LEBLANC	HALAINA	C	\$	6,020.29	3016	SCHOOL
966	DOWD	CHRISTINE	M	\$	5,933.60	3019	SCHOOL
1879	JORDAN	MARGARET	L	\$	5,887.44	0210	BUILDING
1827	DREW	DANIELLE	M	\$	5,711.03	0171	POLICE
878	EVANGELISTI	KATHERINE	Y	\$	5,646.97	3307	SCHOOL
626	LANCIANI	CHRISTINE	A	\$	5,617.50	3015	SCHOOL
4428	RAMSDELL	RANDY	J	\$	5,497.50	0570	GOLF COURSE
1619	BRETON	ZACHARY	E	\$	5,418.75	3014	SCHOOL
470	ARSENAULT	LISA	M	\$	5,400.00	3017	SCHOOL
1335	FITZSIMMONS	PAYTON	E	\$	5,400.00	3017	SCHOOL
1047	GENTILE	JANE	E	\$	5,237.65	3015	SCHOOL
18150	ELWELL	LINDA	M	\$	5,173.20	3015	SCHOOL
1452	MARQUIS	ZACH		\$	5,100.00	0820	MUN RECREATION
660	FERREIRA	SARAH	W	\$	5,092.90	3010	SCHOOL
1063	HOISINGTON	JONAH	H	\$	5,006.25	0570	GOLF COURSE
329	HURST	ANNE	F	\$	5,000.04	3305	SCHOOL
338	PELAVIN	JENNIFER	Z	\$	5,000.04	3305	SCHOOL
879	CORMIER	RACHEL	A	\$	5,000.04	3305	SCHOOL
1304	WARD-LEIGHTON	SHANNON	M	\$	5,000.04	3305	SCHOOL
9982	SWARTZ	ROBERT	J	\$	5,000.04	3305	SCHOOL
18126	LAFRENIERE	JOHN	M	\$	5,000.04	3305	SCHOOL
1661	LEWIS	KYLEE	A	\$	4,998.25	3302	SCHOOL
1624	DIAZ	ADRIEL	A	\$	4,871.25	3014	SCHOOL
1618	MANDEVILLE	ALYSSA	M	\$	4,837.50	3014	SCHOOL
25143	BEAUREGARD	LAURA	A	\$	4,814.40	3016	SCHOOL
1887	HADMACK	CHRISTA	S	\$	4,746.84	3016	SCHOOL
1839	HASKINS	SAMANTHA	G	\$	4,639.73	3010	SCHOOL
1792	SIMMS	JONATHAN	M	\$	4,637.10	0940	LIBRARY
1815	QUIGLEY	CHRISTOPHER	J	\$	4,537.18	3010	SCHOOL
1685	LECLAIR	JACE	L	\$	4,458.75	0570	GOLF COURSE
1643	GARDNER	VALERIE	R	\$	4,381.47	0165	ANIMAL CONTROL
1082	LISON	KYLIE	E	\$	4,348.75	0820	MUN RECREATION
634	HIRONS	STEPHEN	P	\$	4,316.25	0570	GOLF COURSE
1521	GUZMAN	LIANA		\$	4,314.77	3016	SCHOOL
7792	FUCILE	BRADLEY	J	\$	4,258.46	0120	TREASURY
1379	UMINSKI	DAVID	P	\$	4,237.50	0570	GOLF COURSE
1899	DECARVALHO	JULIO	C	\$	4,230.77	3003	SCHOOL
1348	RIVET	JOHN	H	\$	4,179.96	0250	HEALTH
2297	FUCILE	BRADLEY	J	\$	4,140.99	0212	CITY HALL MAINT
1360	PAGE	FELICIA	M	\$	4,121.55	0165	ANIMAL CONTROL
25099	HAWKINS	PAUL	R	\$	4,121.25	3306	SCHOOL
1156	KOLIMAGA	EUGENE	W	\$	4,091.56	0171	POLICE
10479	MACKENZIE	MICHAEL	A	\$	4,027.50	3306	SCHOOL
796	WHITTLE	MICHAEL	J	\$	4,025.00	3017	SCHOOL
870	SYLVESTER	ANTHONY	E	\$	4,025.00	3017	SCHOOL
1230	WILLIAMS	BRANDON	C	\$	4,025.00	3017	SCHOOL
1284	WARRINGTON	VANESSA	R	\$	4,025.00	3017	SCHOOL
1307	LAPORTE	MATTHEW	R	\$	4,025.00	3017	SCHOOL
1620	LAWRENCE	JOHN	E	\$	4,025.00	3017	SCHOOL
1655	BROSSEAU	STARR	M	\$	4,025.00	3017	SCHOOL
1677	BARTKUS	MICHAEL	E	\$	4,025.00	3017	SCHOOL

1796	GAVIN	ABBY	M	\$	4,025.00	3017	SCHOOL
1823	LUMAN	ALEXIS	A	\$	4,025.00	3017	SCHOOL
1830	SALMINEN	TUCKER	J	\$	4,025.00	3017	SCHOOL
1862	SOLIS	AISHA	Y	\$	4,025.00	3017	SCHOOL
25124	RICHARD	JOSEPH	H	\$	4,025.00	3017	SCHOOL
1681	LAWRENCE	JOHN	E	\$	3,978.00	0171	POLICE
1109	SANER	ABIGAIL	E	\$	3,900.00	0820	MUN RECREATION
1612	CELONA	CADE	D	\$	3,862.50	3014	SCHOOL
1605	FLEMING	LAUREN	M	\$	3,832.50	3014	SCHOOL
25055	DEMALIA	LAURIE	B	\$	3,815.00	3015	SCHOOL
1731	LAFRANCE	PETER	V	\$	3,772.00	0580	GREENWOOD POOL
641	RUIZ-CORRAL	ANGEL	M	\$	3,770.00	0820	MUN RECREATION
1840	DIAZ-PIZARRO	NATALYA	E	\$	3,757.10	3015	SCHOOL
1656	THOMAS	ISALUCIA	H	\$	3,660.00	3014	SCHOOL
1298	HENDERSON	KEIRA	R	\$	3,645.00	3015	SCHOOL
1035	HOOPER	DAVID	L	\$	3,615.00	0570	GOLF COURSE
806	LAFRANCE	THOMAS	M	\$	3,600.00	0580	GREENWOOD POOL
1121	MERCHANT	CORA	A	\$	3,591.25	0820	MUN RECREATION
1617	LAVOIE	SANTOS	A	\$	3,547.50	3014	SCHOOL
1243	CRETE	JASON	E	\$	3,528.75	0570	GOLF COURSE
1755	OSOWSKI	DYLAN	G	\$	3,506.25	0570	GOLF COURSE
150	JANSSENS	NEIL	W	\$	3,500.04	0110	AUDITOR
360	MCINERNEY	KEVIN	L	\$	3,500.04	0110	AUDITOR
3290	NEWTON	ROBERT	W	\$	3,500.04	0110	AUDITOR
9330	MERRIAM	DENISE	M	\$	3,500.04	0110	AUDITOR
1566	ADDONIZIO	MATTHEW	R	\$	3,472.76	0180	FIRE
5600	HAIMILA	KENNETH	W	\$	3,468.75	0570	GOLF COURSE
1429	CARTER-EGAN	HALI	C	\$	3,424.00	0580	GREENWOOD POOL
493	WOTTON	ROBERT	J	\$	3,360.00	0570	GOLF COURSE
268	MURPHY	EMILY	R	\$	3,304.00	0580	GREENWOOD POOL
4105	LONG	KYLE	S	\$	3,285.00	0820	MUN RECREATION
1168	BOUCHER	ANNE	O	\$	3,214.10	0201	COA
1338	LEGER	MARK	E	\$	3,202.50	0570	GOLF COURSE
1838	NIX	AMY	R	\$	3,197.70	0165	ANIMAL CONTROL
1683	DENIS	JEFFREY	J	\$	3,060.00	0570	GOLF COURSE
1697	MEUER	BRYAN	A	\$	3,018.75	3017	SCHOOL
864	THEODORAKAKOS	EVANGELIA		\$	3,010.78	3302	SCHOOL
1686	RUSSO	EMILY	T	\$	2,984.25	3014	SCHOOL
1896	WILLOUGHBY	MADELINE		\$	2,852.80	0160	DISPATCHERS
1842	RUSCHIONI-EPPS	ISABELLA	E	\$	2,769.30	0165	ANIMAL CONTROL
1443	PATEL	MAYA	J	\$	2,745.00	0820	MUN RECREATION
1610	MCMANUS	TEAGAN	J	\$	2,737.50	3015	SCHOOL
4844	AVALLONE	SUSAN	B	\$	2,500.00	0251	HEALTH
1387	TOURIGNY	SUSAN	M	\$	2,475.00	0570	GOLF COURSE
1615	CARON	RILEY	N	\$	2,445.00	3014	SCHOOL
1040	TRIOLO	OLIVIA	G	\$	2,386.35	3015	SCHOOL
1189	CURRAN	SARA	E	\$	2,380.00	0580	GREENWOOD POOL
1412	VELLO	ELIZA	R	\$	2,368.00	0580	GREENWOOD POOL
1594	BUTTERFIELD	ADAM	R	\$	2,364.12	0900	DPW
3364	CORMIER	PAUL	J	\$	2,355.75	0570	GOLF COURSE
1140	SANTOS	CARTER	M	\$	2,355.00	0820	MUN RECREATION
1113	WAUGH	DAMALI	T	\$	2,347.50	0820	MUN RECREATION
1067	POND	JORDAN	E	\$	2,340.00	0820	MUN RECREATION
1712	FAVREAU	JAYDEN	T	\$	2,295.00	0820	MUN RECREATION
1089	DIVITO	GINO	R	\$	2,287.50	0820	MUN RECREATION
1733	BRETON	ZACHARY	E	\$	2,280.00	0820	MUN RECREATION
4804	JACQUES	TANYA		\$	2,269.38	0190	PERSONNEL
1722	PATEL	ELLA	G	\$	2,250.00	0820	MUN RECREATION
1811	MEUER	JOSALYNN	M	\$	2,238.75	3014	SCHOOL

1906	BROWN	SHANE	M	\$	2,230.26	0194	CABLE COMMISSION
1212	GOSS	HANNAH	G	\$	2,227.50	0570	GOLF COURSE
1702	AGUILAR-PALMA	HENRY	E	\$	2,220.00	0820	MUN RECREATION
1704	DOUCETTE	ALEXZANDER	D	\$	2,220.00	0820	MUN RECREATION
1723	PATEL	JAYDEN	A	\$	2,220.00	0820	MUN RECREATION
1749	FIGUEROA	ALEXAVIER	V	\$	2,190.00	0820	MUN RECREATION
1099	MCDERMOTT	JOHN	T	\$	2,175.00	0820	MUN RECREATION
1425	CORMIER	MEGHAN	I	\$	2,175.00	0820	MUN RECREATION
1764	DUPRE	LYDIA	J	\$	2,145.00	0570	GOLF COURSE
1737	RUIZ	RICARDO		\$	2,145.00	0820	MUN RECREATION
1905	WARREN	ABIGAIL	O	\$	2,139.60	0160	DISPATCHERS
4718	SANTOS	DELANEY	J	\$	2,122.50	0820	MUN RECREATION
1693	SHOUSE	ELIZABETH	J	\$	2,099.25	0165	ANIMAL CONTROL
1740	VAZQUEZ	TATIANA	M	\$	2,070.00	0820	MUN RECREATION
1691	MARTINELLI	BRIDGET	L	\$	2,066.25	0570	GOLF COURSE
1649	ASTUCCIO	ANTHONY	P	\$	2,057.66	0900	DPW
1595	MCDERMOTT	JOHN	T	\$	2,052.50	3015	SCHOOL
1819	PHILLIPS	JAYDEN	B	\$	2,006.25	3014	SCHOOL
940	LEBLANC	CHARLES	R	\$	2,000.04	0141	ASSESSOR
948	BURNS	PAULETTE	A	\$	2,000.04	0141	ASSESSOR
1880	TRIFIRO	JAMES	F	\$	2,000.00	0175	POLICE
1180	JACQUES	ROBERT	M	\$	2,000.00	0180	FIRE
3360	ROY	STEVEN	J	\$	2,000.00	0180	FIRE
1701	AGNELLI	EMILY	Y	\$	1,995.00	0820	MUN RECREATION
1738	SLEEPER	TRACEY	L	\$	1,995.00	0820	MUN RECREATION
1680	KING	MICHAEL	E	\$	1,983.75	0570	GOLF COURSE
1818	CHARTERS	KILEY	R	\$	1,972.50	3014	SCHOOL
1698	LAVOIE	SANTOS	A	\$	1,950.00	0820	MUN RECREATION
1719	MEUER	JOSALYN	M	\$	1,920.00	0820	MUN RECREATION
1739	CORRAL	ALYSSA	R	\$	1,920.00	0820	MUN RECREATION
1703	BARLOW	HUNTER	E	\$	1,875.00	0820	MUN RECREATION
1805	BROOKS	CALVIN	D	\$	1,870.00	3015	SCHOOL
1753	CELONA	CADE	D	\$	1,860.00	0820	MUN RECREATION
1119	RUSSO	EMILY	T	\$	1,845.00	0820	MUN RECREATION
1449	CORRAL	ELEXANDER		\$	1,845.00	0820	MUN RECREATION
1714	MCCRILLIS	JACK	Y	\$	1,830.00	0820	MUN RECREATION
1743	SANER	RYAN	K	\$	1,830.00	0820	MUN RECREATION
7925	HILLMAN	THERESA	H	\$	1,800.00	3015	SCHOOL
1817	MERCHANT	CHRISTOPHER	A	\$	1,788.75	3014	SCHOOL
1101	DESSUREAU	EMMA	C	\$	1,770.00	0820	MUN RECREATION
19454	GRONDIN	REBECCA	J	\$	1,750.00	3019	SCHOOL
456	MITCHELL	DANIEL	J	\$	1,710.00	3306	SCHOOL
1725	RUSSO	JILLIAN	M	\$	1,680.00	0820	MUN RECREATION
1104	BERGERON	HANNAH	M	\$	1,650.00	0820	MUN RECREATION
1699	TONRY	JENNIFER	L	\$	1,635.00	0820	MUN RECREATION
1622	JOHNSON	ABBY	A	\$	1,617.50	3015	SCHOOL
768	CHAVES	DANIELLE	L	\$	1,517.00	3017	SCHOOL
797	VALITON	JACK	N	\$	1,517.00	3017	SCHOOL
1763	ZELESKY	AVAH	E	\$	1,500.00	0820	MUN RECREATION
1829	ATKINSON	JACOB	J	\$	1,467.69	0900	DPW
1600	DIVITO	GINO	R	\$	1,458.75	3014	SCHOOL
1767	BONIS	KYLE	E	\$	1,435.50	0200	MAYOR
1695	POWERS	OLIVIA	G	\$	1,432.00	0580	GREENWOOD POOL
1448	BROOKS	ELLEN	J	\$	1,416.00	0580	GREENWOOD POOL
20357	GOODELL	LINDA	A	\$	1,400.00	3015	SCHOOL
1751	DOYLE	KAITLYN	M	\$	1,350.00	0820	MUN RECREATION
1727	SPARROW-PHILLIP	AYDEN	J	\$	1,275.00	0820	MUN RECREATION
1675	HAMMOND	EDWARD	T	\$	1,260.00	0570	GOLF COURSE
1717	MCNAMARA	EMMA	K	\$	1,245.00	0820	MUN RECREATION

1409	PERVIER	JACOB	M	\$	1,204.00	0580	GREENWOOD POOL
1694	COURSEN	ATHENA	R	\$	1,176.00	0580	GREENWOOD POOL
1689	DOYLE-LEBOUF	TAYLOR	M	\$	1,136.25	3015	SCHOOL
6904	RYAN	THOMAS	E	\$	1,095.00	0570	GOLF COURSE
1766	SUPPLE	CHRISTOPHER	M	\$	1,072.50	0200	MAYOR
19880	CUSHING	THEODORE	S	\$	1,030.00	3015	SCHOOL
1875	DONOHUE	REBECCA	L	\$	1,021.95	3015	SCHOOL
140	BOURGEOIS	GLORIA	C	\$	1,000.00	0190	PERSONNEL
546	LEGER	CATHY	T	\$	1,000.00	0190	PERSONNEL
548	WALSH	MAUREEN	J	\$	1,000.00	0190	PERSONNEL
1549	BETTEZ	ROBERT	J	\$	1,000.00	0190	PERSONNEL
1597	CUSKEY	JEANNE		\$	1,000.00	0190	PERSONNEL
1735	DAYTON	DENISE	M	\$	1,000.00	0190	PERSONNEL
1889	HECKER	HAROLD	W	\$	1,000.00	0190	PERSONNEL
1893	AGNELLI	ALAN	L	\$	1,000.00	0190	PERSONNEL
1894	OLIVARI	KAREN	L	\$	1,000.00	0190	PERSONNEL
2507	MELANSON	ANNETTE	M	\$	1,000.00	0190	PERSONNEL
2586	FISHER	DALE	J	\$	1,000.00	0190	PERSONNEL
2596	LANDRY	ERANA	E	\$	1,000.00	0190	PERSONNEL
2663	ROY	RONALD	J	\$	1,000.00	0190	PERSONNEL
2668	GIROUARD	NANCY	M	\$	1,000.00	0190	PERSONNEL
3366	CORMIER	MARCELLE	S	\$	1,000.00	0190	PERSONNEL
9568	JAILLET	GAYLE	M	\$	1,000.00	0190	PERSONNEL
8660	AWDYCKI	JOHN	T	\$	1,000.00	0825	RECREATION
8888	DUMAS	GREGORY	P	\$	1,000.00	0830	CONSERV COMM
10070	LAFOND	RAYMOND	F	\$	1,000.00	0915	ZONING BRD
3380	FITZSIMMONS	MICHAEL	J	\$	1,000.00	0920	LICENSE BRD
10312	SCHAFFRON	MARK	M	\$	1,000.00	0930	PLANNING BRD
1910	MARUCA	ANTHONY	J	\$	980.77	0250	HEALTH
7004	LEAHEY	ABIGAIL	D	\$	940.00	0580	GREENWOOD POOL
110	GUAY	MARIO	A	\$	937.50	0910	ELECTION & REG
762	SAMUELS	EVANDER	A	\$	900.00	3015	SCHOOL
1614	GROGAN	JOHN	J	\$	840.00	3015	SCHOOL
1696	STAUDER	AMY	E	\$	824.00	0580	GREENWOOD POOL
278	CORMIER	MARCELLE	S	\$	812.50	0910	ELECTION & REG
630	TOBIA	GEOFFREY	J	\$	750.00	0251	HEALTH
991	PARKER	MICHELE	C	\$	750.00	0251	HEALTH
1126	LASHUA	REBECCA	L	\$	750.00	0820	MUN RECREATION
1765	SMITH	NEVONYA	R	\$	750.00	0820	MUN RECREATION
8725	LAROCHE	BRIAN	R	\$	750.00	0825	RECREATION
9333	MERRIAM	DENISE	M	\$	750.00	0825	RECREATION
192	ORWIG	DAVID	A	\$	750.00	0830	CONSERV COMM
8810	BEAUREGARD	DAVID	F	\$	750.00	0830	CONSERV COMM
8815	BEAUREGARD	NORMAN	H	\$	750.00	0830	CONSERV COMM
8826	BURNS	DUNCAN	H	\$	750.00	0830	CONSERV COMM
9945	DARBY	PATRICIA	C	\$	750.00	0910	ELECTION & REG
10068	HEGLIN	RANDALL	W	\$	750.00	0915	ZONING BRD
594	ARSENAULT	KENNETH	A	\$	750.00	0920	LICENSE BRD
3151	BINDER	NANCY	M	\$	750.00	0920	LICENSE BRD
987	CORMIER	STEPHEN	E	\$	750.00	0930	PLANNING BRD
4445	CORMIER	PAUL	A	\$	750.00	0930	PLANNING BRD
10167	SWARTZ	ROBERT	J	\$	750.00	0930	PLANNING BRD
10290	BETTEZ	ROBERT		\$	750.00	0930	PLANNING BRD
2598	GIROUARD	NANCY	M	\$	748.00	0910	ELECTION & REG
1029	MCBRIDE	THOMAS	F	\$	705.00	0570	GOLF COURSE
6026	HURD	FREDERICK	E	\$	678.75	0570	GOLF COURSE
1726	SCHAEFFER	ELAINE	A	\$	675.00	0820	MUN RECREATION
1604	CORMIER	REBECCA	M	\$	666.25	3015	SCHOOL
1821	PRATT	MALISSA	A	\$	659.45	3015	SCHOOL

1417	MCDERMOTT	KAELYN	G	\$	645.00	0820	MUN RECREATION
2786	LEGER	CATHY	T	\$	637.50	0910	ELECTION & REG
1277	ALLEN	LOYALL	C	\$	607.75	0910	ELECTION & REG
1526	LEBLANC	RHEAL	J	\$	607.75	0910	ELECTION & REG
9948	ROUX	LYNN	M	\$	603.50	0910	ELECTION & REG
9988	PATTERSON	THOMAS	H	\$	603.50	0910	ELECTION & REG
573	LEBLANC	DIANNE	M	\$	599.25	0910	ELECTION & REG
1263	MEANY	DIANE	M	\$	599.25	0910	ELECTION & REG
576	MAILLOUX	ROLAND	D	\$	596.00	0910	ELECTION & REG
8095	OLIVARI	KAREN	L	\$	584.00	0910	ELECTION & REG
1523	CROWLEY	PAUL	T	\$	576.00	0910	ELECTION & REG
1851	GALLANT	JEANNINE	E	\$	576.00	0910	ELECTION & REG
578	MARTIN	MARCEL	L	\$	565.25	0910	ELECTION & REG
579	MELATTI	CLIFTON	J	\$	565.25	0910	ELECTION & REG
583	SPANO	PAUL	A	\$	565.25	0910	ELECTION & REG
6730	HERMANSON	MICHAEL	J	\$	562.50	0830	CONSERV COMM
1259	LEADBETTER	HOWARD	A	\$	560.00	0910	ELECTION & REG
8906	BURNS	PAULETTE	A	\$	560.00	0910	ELECTION & REG
1093	DURAN	YESSENIA		\$	540.00	0820	MUN RECREATION
5568	ARES	KEVIN	M	\$	539.75	0910	ELECTION & REG
1868	OLIVARI	JOHN	A	\$	533.75	0910	ELECTION & REG
1278	HENDREN	DAVID	L	\$	532.00	0910	ELECTION & REG
5795	GLOTCH	MARY	L	\$	532.00	0910	ELECTION & REG
574	LEBLANC	DONALD	A	\$	518.50	0910	ELECTION & REG
1653	DIMUCCIO	MAGGIE	A	\$	513.75	3015	SCHOOL
77	ANDERSON	ALICE	P	\$	498.75	0910	ELECTION & REG
1539	AMBROSE	ALICE	L	\$	498.75	0910	ELECTION & REG
9953	YABLONSKI	EDWARD	S	\$	498.75	0910	ELECTION & REG
946	LEADBETTER	BETH	A	\$	495.00	0910	ELECTION & REG
129	COLLETTE	JUDITH	T	\$	491.25	0910	ELECTION & REG
1531	BETTEZ	ROBERT	J	\$	491.25	0910	ELECTION & REG
1533	BETTEZ	JANE	M	\$	491.25	0910	ELECTION & REG
1273	AUGUSTINO	JOANNE	M	\$	487.50	0910	ELECTION & REG
1585	FONTAINE	VICTORIA	C	\$	487.50	0910	ELECTION & REG
2222	LANDRY	GLORIA	M	\$	487.50	0910	ELECTION & REG
1266	LEGER	G. RONALD		\$	484.00	0910	ELECTION & REG
1682	CUSKEY	JEANNE		\$	483.75	0910	ELECTION & REG
348	EDWARDS	WILLIAM		\$	480.00	0910	ELECTION & REG
8903	KING	JUDITH	A	\$	480.00	0910	ELECTION & REG
9911	CORMIER	CAROL	A	\$	480.00	0910	ELECTION & REG
9914	CORMIER	ROBERT	J	\$	480.00	0910	ELECTION & REG
4680	MOSS	KATHLEEN	A	\$	480.00	3015	SCHOOL
353	OMALLEY	GLORIA	M	\$	476.25	0910	ELECTION & REG
9349	CHANDLER	ANN	F	\$	476.25	0910	ELECTION & REG
568	JAILLET	GAYLE	A	\$	472.50	0910	ELECTION & REG
581	OWENS	ROBERT	L	\$	472.50	0910	ELECTION & REG
1247	CORMIER	JILL	M	\$	472.50	0910	ELECTION & REG
1527	LINDSTROM	HELEN	M	\$	472.50	0910	ELECTION & REG
938	ST. LAURENT	MARK	A	\$	471.75	0910	ELECTION & REG
558	MELANSON	ANNETTE	M	\$	468.75	0910	ELECTION & REG
1522	BREHIO	DARLENE	I	\$	468.75	0910	ELECTION & REG
432	HAWKINS	LEROY	A	\$	468.00	0171	POLICE
567	HUNT	DIANNE	A	\$	465.00	0910	ELECTION & REG
1248	JOHNSON	ANN	E	\$	465.00	0910	ELECTION & REG
8902	RACETTE	ODETTE	R	\$	465.00	0910	ELECTION & REG
8905	SPAR	VALERIE	D	\$	461.25	0910	ELECTION & REG
1272	PARKER	NANCY	E	\$	457.50	0910	ELECTION & REG
9946	RONN	DOROTHY	M	\$	457.50	0910	ELECTION & REG
133	LANDRY	ERANA	E	\$	453.75	0910	ELECTION & REG

351	KRASKOUSKAS	JACQUELINE	M	\$	453.75	0910	ELECTION & REG
1249	LEGER	ELAINE	M	\$	453.75	0910	ELECTION & REG
1271	SCOTT	WALTER		\$	453.75	0910	ELECTION & REG
1869	HINIKER	GEORGE	N	\$	453.75	0910	ELECTION & REG
2205	TWOHIG	ANN	K	\$	453.75	0910	ELECTION & REG
2889	BOUDREAU	ANITA	M	\$	453.75	0910	ELECTION & REG
8904	GRENINGER	SUSAN	D	\$	453.75	0910	ELECTION & REG
9959	BOURGEOIS	GLORIA	C	\$	453.75	0910	ELECTION & REG
287	CORMIER	VAL	J	\$	450.00	0910	ELECTION & REG
1251	WILLIAMS	MONICA	J	\$	450.00	0910	ELECTION & REG
589	WHITTEMORE	MARJORIE	J	\$	446.25	0910	ELECTION & REG
643	RICHARD	JULIE	A	\$	440.00	3015	SCHOOL
1096	MERCHANT	CHRISTOPHER	A	\$	435.00	0820	MUN RECREATION
1847	AVALLONE	SUSAN	B	\$	431.25	0910	ELECTION & REG
1132	HALL	DEREK	W	\$	416.00	0171	POLICE
1167	BERNARD	JOHN	A	\$	416.00	0171	POLICE
1583	REIDA-ALLEN	PAMELA	A	\$	378.75	0910	ELECTION & REG
1747	LEMIEUX	ABIGAIL	J	\$	375.00	0820	MUN RECREATION
1876	SAKKINEN	NANCY	E	\$	375.00	3015	SCHOOL
2766	ROY	RONALD	J	\$	348.50	0910	ELECTION & REG
1439	BRIERLY	SHAUNA	H	\$	345.00	0820	MUN RECREATION
1319	LEGER	ZACKARY	D	\$	330.00	3015	SCHOOL
25641	GOGUEN	KRISTINA		\$	330.00	3015	SCHOOL
1512	LUBELCZYK	JAIME	L	\$	300.00	0910	ELECTION & REG
1635	WHELAN	CHRISTAL	K	\$	285.00	3015	SCHOOL
942	FORTE	DORIS	L	\$	270.00	0910	ELECTION & REG
2784	ROY	JUDY		\$	262.50	0910	ELECTION & REG
1744	PHILLIPS	JAYDEN	B	\$	255.00	0820	MUN RECREATION
1852	ALLARD	NANCY	R	\$	251.25	0910	ELECTION & REG
1853	LUCIES	FREDERICK	A	\$	247.50	0910	ELECTION & REG
2651	BLAIS	RACHEL	I	\$	247.50	0910	ELECTION & REG
1584	BREDBERG	LINDA	M	\$	240.00	0910	ELECTION & REG
1886	CANU	OTTAVIO		\$	236.25	0910	ELECTION & REG
1911	OLLENDORF-TALB	TRENT	J	\$	235.48	0900	DPW
1861	MARION	MCCANN	C	\$	232.50	0910	ELECTION & REG
9981	SUCHOCKI	MARY	A	\$	228.75	0910	ELECTION & REG
1787	DIVITO	MASSIMO		\$	225.00	0820	MUN RECREATION
1848	DAYTON	DENISE	M	\$	225.00	0910	ELECTION & REG
1849	PRENTISS	SUSAN	M	\$	225.00	0910	ELECTION & REG
3027	CORNETT	MELORY	D	\$	200.00	0915	ZONING BRD
10090	ANTAYA	DAVID		\$	200.00	0915	ZONING BRD
1636	BOKUM	KELLY	A	\$	187.50	3015	SCHOOL
1866	SANTIAGO	JASMIN	M	\$	187.50	3015	SCHOOL
1091	DURAN	YESSICA		\$	183.75	0820	MUN RECREATION
1064	GRICZIKA	MALLORY	N	\$	152.00	0580	GREENWOOD POOL
1087	CHIPMAN	JUSTIN	M	\$	150.00	0820	MUN RECREATION
1102	BOUDREAU	TREVOR	J	\$	150.00	0820	MUN RECREATION
1424	HASTINGS	JONATHAN	D	\$	150.00	0820	MUN RECREATION
814	WARREN	ERIN	L	\$	150.00	3015	SCHOOL
968	BASTARACHE	KENDALL	E	\$	148.75	3015	SCHOOL
1423	CASAVANT	AVA	D	\$	135.00	0820	MUN RECREATION
1175	SEPPELIN	ANI	L	\$	128.00	0580	GREENWOOD POOL
1124	KOETSCH	BRIDGET	A	\$	101.25	0910	ELECTION & REG
1589	RAFFERTY	JEANNE	M	\$	90.00	0910	ELECTION & REG
1420	ANDREWS	JAMARI	E	\$	75.00	0820	MUN RECREATION
1279	DRAGON	KATHLEEN		\$	60.00	0190	PERSONNEL
1282	ASCHIM	TRINE	E	\$	60.00	0190	PERSONNEL
1416	CARON	RILEY	N	\$	45.00	0820	MUN RECREATION
355	WHITE	MARCIA	J	\$	15.00	0910	ELECTION & REG

Appendix G

Prison Mitigation Funds Notification



MAURA T. HEALEY
Governor

KIMBERLEY DRISCOLL
Lieutenant Governor

TERRENCE M. REIDY
Secretary

The Commonwealth of Massachusetts
Executive Office of Public Safety & Security
Department of Correction
50 Maple Street, Suite 3
Milford, MA 01757
Tel: (508) 422-3300
www.mass.gov/doc



CAROL A. MICI
Commissioner

SHAWN P. JENKINS
Chief of Staff

KELLEY J. CORREIRA
ROBERT P. HIGGINS
MITZI S. PETERSON
THOMAS J. PRESTON
Deputy Commissioners

January 22, 2024

Mayor Michael J. Nicholson
95 Pleasant Street - Room 125
Gardner, MA 01440

Dear Mayor Nicholson:

The Department of Correction's FY 2024 operating budget contains funds earmarked for cities and towns hosting correctional facilities.

Based on the average state inmate population housed in your community from July 1, 2022, through June 30, 2023, a payment in the amount **\$143,694.00** will be processed for the City of Gardner. This payment will be issued via the State Treasurer's Office and sent to your local Treasurer by electronic transfer. This payment has a scheduled disbursement date of January 24, 2024.

If there are any questions, I can be reached at 508-422-3332.

Sincerely,

Thomas Brennan
Budget Director

Cc: Shawn Jenkins, Chief of Staff
Thomas J. Preston, Deputy Commissioner Administration
Matthew Dailey, Executive Director of Admin Services
Thomas Simeone, Director of Legislative Affairs
Kristine Marcotte, Director, Fiscal Services

Appendix H

2024 Paving Priority List

Rating System

- 1 Beyond Repair - many pot holes, large cracks, loss of cross section, poor drainage and ride-ability
- 2 Repairs Necessary - sporadic pot holes and trenches, cracks, beyond crack sealing
- 3 Crack Fill
- 4 Few expansion cracks, good ride-ability, crack seal within 5 years

Priority System

- 1 Main Road in and out of City, Heavy Traffic, Downtown Area, High Profile
- 2 Minor Collector Road, in and out of neighborhoods, several neighborhood streets connected
- 3 Local Road, few side streets connected
- 4 Minor Local Road, Traffic for fewer than 20 homes, Dead end Street

Pave (yrs)

- Immediate
5
10
15

Examples

Main, Central, Parker, Elm
Chestnut, Baker, Jean, Park
Leamy, Chapel, Graham, Brookside
Kelton, Stephanie, Ken, Stone

Street	From	Top of Hill	Paved	Sealed	Rating	Priority	Total	Section	Sidewalk	Width	Length	FT ³	Tons	\$ Ton	Cold Plane	Sidewalks	Misc	Total	
Clark Street	Howard St.	Winchendon T.L.	2003	2005	1	2	8	2	28	1,147	0.22	10,598	795	\$ 67,564.04	\$ 3,568.44	135.00	\$ 5,735.00	\$ 76,867.48	
Elm Street	Pearson Blvd.	Rotary	1994	04/2012	1	2	2	2	36	5,023	0.95	59,673	4,475	\$380,416.91	\$ 20,092.00	63,572	\$35,115.00	\$ 489,196.25	
Pearl Street	Rotary	Elizabeth St.	2003	2010	1	2	1	2	30	6,169	1.17	61,073	4,560	\$389,341.01	\$ 20,563.33	76,076	\$30,845.00	\$ 518,827.55	
Timpany Boulevard	Main Street	Rotary	2007	03/07/11	1	2	5	3	28	951	0.16	8,787	659	\$ 56,016.66	\$ 2,958.67	12,036	\$ 4,755.00	\$ 75,768.42	
Greenwood Street	Elm St.	Rotary	2005	2009	2	3	6	3	28	2,397	0.45	22,148	1,661	\$141,195.29	\$ 7,457.33	20,364	\$11,985.00	\$ 190,974.65	
Greenwood Street	Parker St.	Baker St.	2005	2009	2	3	6	6	28	1,609	0.30	14,867	1,115	\$94,778.15	\$ 5,005.78	30,337	\$ 8,045.00	\$ 128,192.83	
Barthel Avenue	Baker St.	Dead End	2005	2009	3	4	6	6	28	1,580	0.30	14,599	1,095	\$93,069.90	\$ 4,915.66	15,820	\$ 6,250.00	\$ 105,885.46	
Bridle Street	Baker St.	Dead End	2005	2009	3	4	6	6	28	1,250	0.24	11,550	866	\$ 73,631.25	\$ 3,868.89	15,820	\$ 6,250.00	\$ 105,885.46	
Century Way	West St.	Templeton T. L.	1989	2007	3	4	7	4	28	2,308	0.43	21,326	1,599	\$135,952.74	\$ 7,180.44	29,211	\$11,540.00	\$ 183,883.81	
Colony Road	Clark St.	Brookside Dr.	1989	2007	3	4	8	2	28	1,745	0.33	16,124	1,208	\$102,789.23	\$ 5,428.69	29,211	\$11,540.00	\$ 183,883.81	
Cystal Lake Drive	Westminster T.L.	NCCI	1985	2005	3	4	8	2	28	1,934	0.37	17,870	1,340	\$113,922.27	\$ 6,016.89	13,163	\$ 8,675.00	\$ 129,608.16	
Emerald Street	Park Street	Dead End	1985	2005	3	4	8	6	28	1,040	0.20	9,610	721	\$ 94,778.15	\$ 5,005.78	13,163	\$ 8,675.00	\$ 129,608.16	
Leamy Street	Clark St.	Pleasant St.	1985	2007	3	4	6	6	28	1,609	0.30	14,867	1,115	\$94,778.15	\$ 5,005.78	13,163	\$ 8,675.00	\$ 129,608.16	
Logan Street	Parker St.	Winchendon T.L.	1985	2007	3	4	6	6	28	2,316	0.44	21,400	1,605	\$136,423.98	\$ 7,205.33	43,500	\$17,185.00	\$ 273,833.91	
Washington Street	Sherman St.	Pine St.	2000	2014	3	4	6	3	28	3,437	0.65	31,758	2,392	\$202,456.49	\$ 10,692.89	43,500	\$17,185.00	\$ 273,833.91	
Washington Street	Central St.	Cross St.	2000	2011	3	4	6	3	28	1,020	0.19	9,425	707	\$ 60,083.10	\$ 3,173.33	37,766	\$ 14,920.00	\$ 237,742.33	
Washington Street	Timpany Blvd.	Timpany Blvd.	2007	2011	3	4	5	6	28	2,984	0.57	27,572	2,068	\$175,775.52	\$ 9,263.56	37,766	\$ 14,920.00	\$ 237,742.33	
Coburn Avenue	Jean St.	Coleman St.	1989	2008	4	5	7	2	28	2,383	0.45	22,019	1,651	\$140,370.62	\$ 7,413.78	30,160	\$ 11,915.00	\$ 189,859.24	
Hill Street	Union St.	Whitney St.	1988	2004	4	5	6	6	28	1,623	0.31	19,305	1,448	\$123,068.38	\$ 6,500.00	16,352	\$ 6,460.00	\$ 102,936.69	
Montvale Road	Elleanor St.	Dead End	1988	2004	4	5	6	6	28	1,292	0.24	11,938	886	\$ 75,339.50	\$ 3,979.11	16,187	\$ 6,395.00	\$ 101,900.95	
Moran Street	Mayfield St.	Dead End	2009	2009	4	5	3	3	28	308	0.06	3,012	223	\$ 19,203.03	\$ 1,014.22	10,796	\$ 4,285.00	\$ 20,640.95	
Olney Street	Regan St.	Ujesala St.	2009	2009	4	5	3	3	28	853	0.16	7,882	591	\$ 50,245.97	\$ 2,653.76	7,505	\$ 2,965.00	\$ 47,245.71	
Risley Street	Timpany Blvd.	Cleveland St.	2009	2009	4	5	3	3	28	856	0.16	7,909	593	\$ 50,422.68	\$ 2,663.11	7,505	\$ 2,965.00	\$ 47,245.71	
Summer Street	West Broadway	John St.	2009	2009	4	5	3	3	28	593	0.11	5,479	411	\$ 34,930.67	\$ 1,844.89	7,505	\$ 2,965.00	\$ 47,245.71	
Sunset Road	Chelsea St.	Olney St.	2009	2009	4	5	3	3	28	1,149	0.41	19,857	1,489	\$128,586.85	\$ 6,885.78	8,049	\$ 3,160.00	\$ 144,017.62	
Branch Street	Montvale Ave.	Monvale Ave.	2000	04/2012	5	6	7	2	28	836	0.12	8,667	615	\$ 43,744.83	\$ 2,312.00	7,315	\$ 2,890.00	\$ 56,292.14	
Carlson Lane	Rock St.	Dead End	1987	2005	5	6	3	3	28	672	0.13	6,376	478	\$ 40,644.45	\$ 2,146.87	8,505	\$ 3,360.00	\$ 53,539.83	
Chatham Street	Betty Spring Rd.	North	2000	04/2012	5	6	3	3	28	207	0.04	1,913	143	\$ 12,193.34	\$ 644.00	2,620	\$ 1,035.00	\$ 22,182.33	
Church Street	Leamy St.	Korsholm Ave	2000	04/2012	5	6	3	3	28	331	0.06	3,058	229	\$ 19,497.56	\$ 1,029.78	16,175	\$ 6,390.00	\$ 101,821.28	
Fifth Street	Ashburnham T.L.	Bathol Ave.	2000	04/2012	5	6	3	3	28	1,278	0.24	11,809	886	\$ 75,280.59	\$ 3,876.00	8,049	\$ 3,160.00	\$ 144,017.62	
Hosley Road	Clark St.	Ashburnham T.L.	2000	04/2012	5	6	3	3	28	1,639	0.31	15,144	1,136	\$ 96,545.30	\$ 5,099.11	10,839	\$ 8,195.00	\$ 109,839.41	
Howard Street	High St.	Winchendon T.L.	2000	04/2012	5	6	3	3	28	330	0.06	3,049	229	\$ 19,438.65	\$ 1,026.67	4,177	\$ 1,650.00	\$ 26,291.86	
Jackson Street	Park St.	Dead End	2005	2005	5	6	3	3	28	297	0.06	2,744	206	\$ 17,494.79	\$ 924.00	19,903	\$ 7,812.09	\$ 26,705.79	
Korsholm Avenue	Pleasant St.	Dead End	1999	2005	5	6	6	6	28	130	0.02	1,201	90	\$ 6,517.65	\$ 404.44	19,903	\$ 7,812.09	\$ 26,705.79	
Meadowbrook Lane	Church St.	Dead End	1999	2005	5	6	6	6	28	254	0.05	2,347	176	\$ 14,961.87	\$ 790.22	19,903	\$ 7,812.09	\$ 26,705.79	
Monadnock Street	West St.	Dead End	2002	2002	5	6	8	8	28	764	0.14	7,059	529	\$ 45,003.42	\$ 2,376.89	3,652	\$ 1,435.00	\$ 22,865.97	
Rich Street	Bancroft St.	Way St	2007	2012	5	6	8	8	28	675	0.13	6,237	468	\$ 39,760.88	\$ 2,100.00	3,652	\$ 1,435.00	\$ 22,865.97	
Rock Street	Bond St.	Dead End	2003	2003	5	6	2	2	28	1,050	0.20	9,702	728	\$ 61,850.25	\$ 3,266.67	12,517	\$ 3,375.00	\$ 45,235.88	
Sylvan Road	Parker St.	Dead End	2003	2003	5	6	7	4	28	989	0.19	9,138	665	\$ 56,257.05	\$ 3,078.89	4,151	\$ 1,640.00	\$ 26,132.53	
Toby Street	Conant St.	Dead End	2003	2003	5	6	4	4	28	328	0.06	3,031	227	\$ 19,320.84	\$ 1,020.44	4,151	\$ 1,640.00	\$ 26,132.53	
Water Street	Hill Street	Dead End	2002	2002	5	6	5	5	28	1,065	0.20	12,652	949	\$ 80,657.78	\$ 4,260.00	13,479	\$ 5,325.00	\$ 103,721.68	
West End Avenue	Parker St.	Dead End	2002	2002	5	6	7	7	28	287	0.05	2,652	199	\$ 16,905.74	\$ 892.89	3,652	\$ 1,435.00	\$ 22,865.97	
West End Avenue	Allen St.	Dead End	2002	2002	5	6	8	8	28	652	0.13	6,117	459	\$ 38,985.11	\$ 2,059.56	5,746	\$ 2,270.00	\$ 36,171.25	
Temple Street	Bancroft St.	Dead End	2002	2002	5	6	8	8	28	454	0.09	4,195	315	\$ 26,742.87	\$ 1,412.44	5,746	\$ 2,270.00	\$ 36,171.25	
East Broadway	Elm St.	Crescent St	2009	03/07/11/14	2	1	3	3	28	383	0.07	3,539	265	\$ 22,560.62	\$ 1,191.56	0	\$ -	\$ 25,667.17	
Green Street	State Owned/High St	West Broadway	2009	2009	2	1	3	3	28	569	0.11	5,258	394	\$ 33,516.95	\$ 1,770.22	0	\$ -	\$ 35,287.17	
Main Street	Radio Station	Heywood St	2001	2001	2	1	3	1	2	40	3,446	0.65	45,487	3,412	\$289,980.90	\$ 15,315.56	43,613	\$17,230.00	\$ 366,139.89
Pearl Street	Rte 140	Rotary	2001	2001	2	1	3	1	32	947	0.18	10,000	750	\$ 63,752.04	\$ 3,367.11	64,151	\$ 4,735.00	\$ 71,854.15	
Timpany Boulevard	Timpany Blvd.	Willow Street	2003	2010	2	1	3	1	36	6,649	1.26	78,980	5,924	\$503,562.02	\$ 26,996.00	84,151	\$33,245.00	\$ 647,554.42	
Pearl Street	Pearly Lane	Ashburnham T.L.	2003	2010	2	1	3	1	32	742	0.14	7,836	598	\$ 49,951.44	\$ 2,638.22	8,100	\$ 3,710.00	\$ 56,299.66	
Union Square	Dyer St.	Hubbardham T.L.	2013	2013	2	1	3	6	30	6,379	1.21	63,152	4,736	\$402,594.64	\$ 21,263.33	8,100	\$ 3,710.00	\$ 56,299.66	
West Broadway	Wanwick Street	State/High Street	1986	2005	2	1	3	4	2	32	640	0.12	6,400	475	\$402,467.87	\$ 21,258.22	8,100	\$ 3,710.00	\$ 56,299.66
Blanchard Street	Pearl St.	Housing Project	2008	2008	2	1	3	4	2	28	2,616	0.50	24,172	1,813	\$154,095.48	\$ 8,138.67	33,109	\$13,060.00	\$ 208,422.90
Chestnut Street	Becky Ave	Housing Project	2008	2008	2	1	3	4	2	28	1,122	0.21	10,367	778	\$ 66,091.41	\$ 3,490.67	14,200	\$ 5,610.00	\$ 85,392.39
Connors Street	Central St.	Main St.	2001	2003/2006	2	1	3	6	2	28	1,032	0.20	9,536	715	\$ 60,789.96	\$ 3,210.67	13,061	\$ 5,160.00	\$ 82,221.88
Cottage Street	Baker St.	City Hall Ave	2001	2001	2	1	3	6	32	427	0.60	4,657	334	\$284,561.64	\$ 15,028.33	53,498	\$21,135.00	\$ 374,223.94	
Howe Street	Park St.	Central St.	2005	2012	2	1	3	6	28	1,042	0.20	9,628	722	\$ 61,379.01	\$ 3,241.78	13,188	\$ 5,210.00	\$ 83,018.60	
Jeon Street	Chestnut St.	Elm St.	2005	2005	2	1	3	6	2	36	247	0.05	2,863	215	\$ 16,252.14	\$ 1,141.78	8,100	\$ 3,710.00	\$ 56,299.66
Pine Street	Parker St.	West St.	2007	2007	2	1	3	6	2	28	1,099	0.21	10,155	762	\$ 64,736.60	\$ 3,419.11	13,909	\$ 5,495.00	\$ 87,566.82
Pleasant Street	Main St.	Cross St.	2008	2008	2	1	3	6											

Parker Street	Barthol Ave.	Templeton T. L.	2024	4	1	5	7	4	28	1.003	0.19	9.268	695	\$ 59,081.77	\$ 3,120.44	118.387	\$ 5,015.00	\$ 67,217.16
Betty Spring Rd.	Pearl St.	Westminster T.L.	2018	4	1	5	1	-	28	9.354	1.77	86.431	6.482	\$550,997.32	\$ 29,101.33	118.387	\$ 46,770.00	\$ 745,255.27
Central Street	Main St.	Rotary	2022	4	1	5	8	3	40	3.363	0.64	44.392	3.329	\$262,986.45	\$ 14,946.67	42.563	\$ 16,815.00	\$ 357,321.09
City Hall Avenue	Comons St.	Pleasant St.	2021	4	1	5	6	3	28	9.63	0.18	8.917	6.69	\$ 56,843.33	\$ 3,002.22	12.213	\$ 4,825.00	\$ 76,883.83
Clark Street	Park St.	Ohio River Road	2018	4	1	5	8	7	28	9.832	1.86	90.848	6.814	\$79,153.96	\$ 30,588.44	65.028	\$ 49,160.00	\$ 658,902.40
Main Street	Willow Street	Central St.	2021	4	1	5	6	3	28	1.496	0.28	13.623	1.037	\$ 88,121.88	\$ 4,654.22	65.028	\$ 7,480.00	\$ 100,236.10
Matthews Street	Green St.	Route 140	2018	4	1	5	1	-	32	5.138	0.97	54.257	4.069	\$345,850.16	\$ 18,268.44	65.028	\$ 25,690.00	\$ 455,876.42
Park Street	Clark St.	Eaton St.	2023	4	1	5	8	3	28	3.807	0.72	35.177	2.638	\$224,251.34	\$ 11,844.00	65.028	\$ 19,035.00	\$ 252,130.34
Park Street	Central St.	Clark St.	2017	4	1	5	8	3	28	4.727	0.90	43.677	3.276	\$278,443.94	\$ 14,706.22	65.028	\$ 23,635.00	\$ 316,785.16
Park Street	Jean St.	Barthol Ave	2008	4	1	5	7	3	28	2.600	0.49	24.024	1.480	\$153,153.00	\$ 6,442.22	65.028	\$ 13,000.00	\$ 174,241.89
Park Street	Main Street	Jean Street	2008	4	1	5	7	3	28	2.135	0.40	19.727	1.480	\$125,762.18	\$ 6,442.22	65.028	\$ 10,675.00	\$ 143,079.40
Park Street	Elizabeth St.	Route 140	2002	4	1	5	1	-	36	6.800	1.29	80.784	6.059	\$514,998.00	\$ 27,200.00	65.028	\$ 34,000.00	\$ 662,260.50
Park Street	Route 140	Route 140	2022	4	1	5	1	-	48	7.100	1.33	112.464	8.435	\$716,998.00	\$ 37,866.67	65.028	\$ 35,500.00	\$ 860,164.04
Park Street	Pearly Lane	Pearly Lane	2015	4	1	5	1	-	28	1.594	0.30	14.729	1.105	\$ 93,984.57	\$ 4,959.11	65.028	\$ 7,970.00	\$ 126,997.74
Pearson Boulevard	Rotary	Oldie Matthew Street	2022	4	1	5	3	4	28	1.666	0.32	15.579	1.168	\$ 99,313.83	\$ 5,245.33	65.028	\$ 5,480.00	\$ 87,320.91
Pearson Boulevard	South Main St.	Rotary	2003/2008	4	1	5	8	3	60	7.990	1.51	158.202	11.965	#####	\$ 53,266.67	101.123	\$ 8,430.00	\$ 112,989.16
Route 140/Green Street	Green St.	Winchendon T.L.	2019	4	1	5	5	3	24	2.515	0.48	19.919	1.494	\$126,992.35	\$ 6,706.67	31.830	\$ 39,650.00	\$ 1,202,677.85
Timothy Greenway	Crawford Street	Dyer Street	2019	4	1	5	4	2	28	1.973	0.37	18.231	1.367	\$116,225.46	\$ 6,138.53	24.972	\$ 12,575.00	\$ 178,094.49
West Broadway	State Owned/Monadnoc	Wanwick St	2022	4	1	5	7	4	28	5.16	1.0	4.768	3.58	\$ 30,394.98	\$ 1,605.33	6.531	\$ 2,580.00	\$ 157,201.54
West Street	Graham Street	Oak Street	2003	4	1	5	7	7	28	4.83	0.09	4.555	3.42	\$ 29,040.17	\$ 1,533.78	6.240	\$ 2,465.00	\$ 41,110.94
Willis Road	Brook Dr	Chapel St.	2021	4	1	5	1	-	32	1.353	0.26	14.288	1.072	\$ 91,083.96	\$ 4,810.67	32.754	\$ 5,765.00	\$ 102,659.63
Woodland Avenue	Central St.	Green St.	2022	4	1	5	1	-	40	2.588	0.49	34.162	2.562	\$217,780.20	\$ 11,502.22	60.079	\$ 23,735.00	\$ 274,976.80
Fredette St/Wilkins Rd	Parker St.	Wilkins Rd.	2024	4	2	6	4	3	36	4.747	0.90	56.394	4.230	\$359,514.05	\$ 18,986.00	33.438	\$ 14,675.00	\$ 462,316.26
Baker Street	Nichols Street	Coburn Ave	2018	4	2	6	6	2	28	2.642	0.50	26.156	1.962	\$166,743.23	\$ 8,806.67	33.438	\$ 12,210.00	\$ 222,197.70
Connors Street	West Broadway	Glenwood St.	2017	4	2	6	4	-	28	2.835	0.56	27.119	2.034	\$172,886.18	\$ 9,131.11	35.779	\$ 14,135.00	\$ 225,233.76
Connors Street	City Hall Ave	Parker St.	2022	4	2	6	6	2	28	4.64	0.09	4.287	3.22	\$ 27,331.92	\$ 1,443.56	5.673	\$ 2,320.00	\$ 36,967.98
Derby Drive	Main Street	West Lynde Street	2019	4	2	6	6	4	28	1.927	0.36	17.805	1.335	\$113,509.94	\$ 5,995.11	24.389	\$ 9,635.00	\$ 153,528.64
Dyer Street	West Broadway	Timpany Blvd.	2023	4	2	6	5	3	28	3.51	0.07	3.243	2.43	\$ 20,675.66	\$ 1,092.00	4.442	\$ 1,755.00	\$ 27,965.00
Greenwood Street	Baker St.	Greenwood Pl.	2011	4	2	6	6	4	28	2.497	0.47	23.072	1.730	\$147,085.79	\$ 7,768.44	31.603	\$ 12,485.00	\$ 199,941.89
Lawrence Street	Temple St.	Pearl St.	2021	4	2	6	6	4	28	2.053	0.39	18.970	1.423	\$120,931.97	\$ 6,387.11	35.779	\$ 14,135.00	\$ 137,584.08
Lovewell Street	Temple St.	Elm St.	2014	4	2	6	2	-	18	1.614	0.54	26.121	1.959	\$166,524.44	\$ 8,795.11	20.427	\$ 8,070.00	\$ 92,843.33
Minott Street	High St.	Melcalf St	2021	4	2	6	3	-	28	8.18	0.15	7.558	5.67	\$ 48,184.29	\$ 2,544.89	37.311	\$ 4,900.00	\$ 54,819.18
Minott Street	East Broadway	Westminster T.L.	2018	4	2	6	3	-	28	2.948	0.56	27.240	2.043	\$173,651.94	\$ 9,171.56	5.986	\$ 2,385.00	\$ 39,780.29
Nichols Street	Parker St.	City Hall Ave	2021	4	2	6	6	4	30	4.73	0.09	4.663	3.51	\$ 29,852.21	\$ 1,576.67	31.476	\$ 1,625.00	\$ 181,145.16
Oak Street	West St.	Park St.	2019	4	2	6	6	4	28	2.487	0.47	22.980	1.723	\$146,496.74	\$ 7,737.33	20.085	\$ 7,935.00	\$ 126,440.04
Pine Street	West Lynde Street	Central St.	2021	4	2	6	6	4	28	3.25	0.06	3.003	2.25	\$ 19,144.13	\$ 1,011.11	31.476	\$ 1,930.00	\$ 34,173.28
Pleasant Street	West Broadway	RR Bridge	2020	4	2	6	6	4	32	3.86	0.30	4.076	3.06	\$ 93,482.24	\$ 4,937.33	20.085	\$ 3,270.00	\$ 63,693.88
Pleasant Street	City Hall Ave	Main St.	2021	4	2	6	6	4	28	2.266	0.43	20.938	1.570	\$133,478.73	\$ 7,049.78	16.111	\$ 1,330.00	\$ 151,858.51
Prospect Street	East Broadway	Donna Ave.	2016	4	2	6	3	-	28	1.273	0.24	11.763	8.82	\$ 74,986.07	\$ 3,960.44	16.111	\$ 6,375.00	\$ 85,445.54
Vernon Street	Central St.	Richmond St.	2021	4	2	6	3	-	28	5.75	0.11	5.313	3.98	\$ 33,870.38	\$ 1,788.89	28.287	\$ 2,875.00	\$ 101,422.92
West Lynde Street	Main St.	Pine St.	2022	4	2	6	8	3	28	2.235	0.42	20.615	1.549	\$131,652.68	\$ 6,953.33	12.530	\$ 4,950.00	\$ 78,875.64
Acadia Road	West St.	Ryan St.	2021	4	3	7	6	4	28	9.90	0.19	9.148	6.66	\$ 58,515.95	\$ 3,050.00	25.363	\$ 2,580.00	\$ 65,445.54
Adams Street	Lovewell St.	Whitney St.	2011	4	3	7	4	-	28	2.004	0.38	18.517	1.389	\$118,045.62	\$ 6,234.67	6.531	\$ 3,270.00	\$ 159,663.41
Bertha Avenue	Baker St.	Baker St.	2012	4	3	7	4	-	28	5.16	0.10	4.768	3.58	\$ 30,394.98	\$ 1,605.33	8.277	\$ 6,375.00	\$ 85,445.54
Bertha Avenue	Bertha Ave	Dead End	2019	4	3	7	1	4	36	6.94	0.12	7.770	5.83	\$ 49,530.69	\$ 2,616.00	50.701	\$ 20,030.00	\$ 319,167.48
Bertha Avenue	Green St.	Cypress St.	2019	4	3	7	2	-	28	1.275	0.24	11.781	8.84	\$ 75,103.88	\$ 3,966.67	43.436	\$ 17,160.00	\$ 273,435.54
Bickford Hill Road	Lawrence St.	Top of Hill	2021	4	3	7	6	2	28	4.006	0.76	37.015	2.776	\$235,973.43	\$ 12,463.11	13.314	\$ 2,430.00	\$ 32,568.83
Brookside Drive	Clark St.	Century way	2015	4	3	7	8	2	28	3.432	0.65	31.712	2.378	\$202,161.96	\$ 10,677.33	28.477	\$ 5,260.00	\$ 83,815.32
Chapel Street	Pearl St.	Willis Road	2019	4	3	7	7	4	28	1.746	0.33	16.133	1.210	\$102,848.13	\$ 5,432.00	11.441	\$ 1,560.00	\$ 29,201.47
Coleman Street	Park St.	Willis Road	2022	4	3	7	6	4	28	4.86	0.09	4.491	3.37	\$ 28,627.83	\$ 1,512.00	20.541	\$ 8,115.00	\$ 129,308.24
Coleman Street	West St.	WILLIS ROAD	2019	4	3	7	3	-	28	1.772	0.34	16.373	1.228	\$104,378.86	\$ 5,512.89	13.314	\$ 6,860.00	\$ 118,752.55
Coleman Street	off Parker St.	COLEMAN ST	2022	4	3	7	7	4	28	1.052	0.20	9.720	7.29	\$ 61,968.06	\$ 3,272.89	28.477	\$ 11,250.00	\$ 179,262.81
Coleman Street	Coleman St	Shore Dr	2022	4	3	7	5	3	28	2.250	0.43	20.790	1.559	\$132,536.25	\$ 7,000.00	16.592	\$ 9,730.00	\$ 104,450.47
Coleman Street	West St.	Douglas Rd.	2022	4	3	7	7	4	40	3.12	0.06	4.118	3.09	\$ 26,254.80	\$ 1,386.67	6.847	\$ 4,520.00	\$ 64,014.88
Coleman Street	Timpany Blvd.	Mill St.	2015	4	3	7	4	-	28	1.946	0.37	17.981	1.349	\$114,629.13	\$ 6,054.22	20.541	\$ 8,590.00	\$ 129,308.24
Coleman Street	Green St.	Kellon St.	2008	4	3	7	4	-	28	5.41	0.10	4.999	3.75	\$ 31,867.61	\$ 1,663.11	6.847	\$ 6,555.00	\$ 104,450.47
Coleman Street	West St.	Douglas Rd.	2022	4	3	7	8	3	28	1.837	0.35	16.974	1.273	\$109,208.49	\$ 5,715.11	65.370	\$ 2,705.00	\$ 43,102.75
Coleman Street	Kendall Rd.	Conant St	2017	4	3	7	8	3	28	1.623	0.31	14.997	1.125	\$ 95,602.82	\$ 5,049.33	5.695	\$ 2,250.00	\$ 86,517.93
Coleman Street	Greenwood Place	Park St.	2019	4	3	7	8	3	28	1.178	0.22	10.885	8.16	\$ 69,390.00	\$ 3,664.89	28.477	\$ 8,115.00	\$ 129,308.24
Coleman Street	Greenwood Pl.	Waterford St.	2016	4	3	7	6	4	28	2.194	0.42	20.273	1.520	\$129,237.57	\$ 6,825.78	56.877	\$ 10,970.00	\$ 174,801.16
Coleman Street	East Broadway	Baker St.	2021	4	3	7												

South Main Street	West Broadway	Travers Street	2016	2010	4	3	7	7	3	4	36	1,602	0.30	19,032	1,427	\$121,327.47	\$ 6,408.00	20,275	\$ 8,010.00	\$ 156,020.78
Wassa Street	Coleman St.	Pond St.	2022	2010	4	3	7	7	3	4	28	1,399	0.26	12,927	970	\$ 82,408.10	\$ 4,352.44	17,706	\$ 6,985.00	\$ 111,461.63
Waterford Street	Baker St.	Greenwood Pl.	2016	2010	4	3	7	6	4	4	28	1,842	0.35	17,020	2,777	\$108,503.01	\$ 5,730.67	23,313	\$ 9,210.00	\$ 146,756.49
Whitney Street	Adams St.	Timpany Blvd.	2020	2020	4	3	7	4	4	-	28	2,283	0.43	21,187	1,569	\$135,069.17	\$ 7,133.78	29,021	\$11,485.00	\$ 182,688.72
Whitney Street	Mill Street	Timpany Blvd.	2020	2020	4	3	7	4	4	-	28	2,547.6	0.48	23,540	1,765	\$150,066.38	\$ 7,925.87	32,243	\$12,736.00	\$ 204,973.31
Wickman Drive	Pond St.	Douglas Rd.	2022	2022	4	3	7	7	4	4	28	957	0.18	8,843	663	\$ 56,372.09	\$ 2,977.33		\$ 4,785.00	\$ 64,134.42
Industrial Row	West Broadway	Dead End	2023	2023	4	3	7	6	4	4	28	1,094	0.21	10,109	758	\$ 64,442.07	\$ 3,403.56		\$ 5,470.00	\$ 73,315.63
Keys Road	West St.	Dead End	2023	2023	4	4	8	7	4	4	28	2,783	0.53	25,715	1,929	\$163,932.62	\$ 8,658.22		\$13,915.00	\$ 186,505.84
Bates Road	Coleman St.	Robillard St	2023	2005	4	4	8	7	4	4	28	629	0.12	5,812	436	\$ 37,051.25	\$ 1,956.89	7,961	\$ 3,145.00	\$ 50,113.92
Bear Hill Road	Fernwood Drive	Dead End	2023	2005	4	4	8	6	4	4	28	1,211	0.23	11,190	839	\$ 71,333.96	\$ 3,767.56	15,327	\$ 6,055.00	\$ 96,483.23
Carver Road	Pearl St.	Chapel St.	2019	2019	4	4	8	1	4	3	28	571	0.11	6,783	509	\$ 43,244.69	\$ 2,284.00	7,227	\$ 2,855.00	\$ 55,610.40
Century Way	Brookside Dr.	Fernwood Dr.	2019	2019	4	4	8	1	4	3	28	634	0.12	6,843	439	\$ 37,345.77	\$ 1,972.44		\$ 3,170.00	\$ 64,134.42
Charles Street	High St.	Chapel St.	2016	2004	4	4	8	3	4	-	28	957	0.16	8,843	663	\$ 56,372.09	\$ 2,977.33		\$ 4,785.00	\$ 64,134.42
Crawford Street	Timpany Blvd.	Mechanic St.	2002	2004	4	4	8	4	4	3	28	322	0.06	2,975	223	\$ 18,967.41	\$ 1,001.78	4,075	\$ 1,610.00	\$ 25,654.50
Crestwood Drive	Blackford Hill Rd.	Blackford Hill Rd	1992	2009	4	4	8	2	4	-	28	377	0.07	3,483	261	\$ 22,207.19	\$ 1,172.89		\$ 1,685.00	\$ 30,036.48
Crestwood Drive	Blackford Hill Rd.	Dead End	2022	2009	4	4	8	2	4	-	28	2,521	0.48	23,284	1,747	\$148,499.51	\$ 7,843.11	31,906	\$12,605.00	\$ 200,854.02
Eastwood Circle	Blackford Hill Rd.	Loop	2022	2009	4	4	8	2	4	-	28	2,058	0.39	19,016	1,428	\$121,226.49	\$ 6,402.67		\$10,290.00	\$ 137,919.16
Elizabeth Street	Lennon St.	Dead End	2016	2016	4	4	8	2	4	4	28	1,012	0.19	9,351	701	\$ 59,611.86	\$ 3,148.44		\$ 5,060.00	\$ 67,820.30
Jackson Park	Jackson Hill Rd.	Kendall St.	2017	2017	4	4	8	1	4	4	28	1,014	0.19	9,359	703	\$ 59,729.67	\$ 3,154.87		\$ 5,070.00	\$ 67,954.34
Metcalf Street	Lovewell St.	Kendall St.	2022	2022	4	4	8	3	4	4	28	596	0.11	5,507	413	\$ 35,107.38	\$ 1,854.22	9,988	\$ 3,950.00	\$ 62,941.17
Middle Street	Wassa St.	Douglas Rd.	2022	2022	4	4	8	3	4	4	28	1,147	0.22	10,588	795	\$ 67,564.04	\$ 3,568.44		\$ 3,165.00	\$ 42,421.20
Nutting Street	Union St.	Prospect St.	2016	2016	4	4	8	3	4	4	28	633	0.12	5,849	439	\$ 37,286.87	\$ 1,959.33		\$ 3,360.00	\$ 45,034.83
Pond Street	Robillard St.	Wassa St.	2022	2022	4	4	8	3	4	4	28	672	0.13	6,709	466	\$ 39,564.16	\$ 2,090.67		\$ 4,215.00	\$ 56,494.58
Richmond Street	Lake St.	Graham Street	2021	2021	4	4	8	7	4	3	28	843	0.16	7,789	584	\$ 49,656.92	\$ 2,622.67		\$ 4,215.00	\$ 56,494.58
Sawyer Street	Dyer St.	Mill St.	2020	2020	4	4	8	8	4	3	28	341	0.06	3,151	236	\$ 20,086.61	\$ 1,060.88	4,316	\$ 1,705.00	\$ 27,168.28
Travers Street	South Main St.	Bridge	2002	2003	4	4	8	5	4	-	28	3,689	0.70	34,096	2,556	\$217,300.55	\$ 11,476.89		\$18,445.00	\$ 247,222.43
Travers Street	West Broadway	Bridges	2022	2022	4	4	8	3	4	4	28	537	0.10	4,962	372	\$ 31,631.99	\$ 1,670.67	6,796	\$ 2,685.00	\$ 42,784.06
Wanwick Road	Kendall Rd.	Jackson Hill Rd.	2022	2022	4	4	8	3	4	4	28	596	0.11	5,507	413	\$ 35,107.38	\$ 1,854.22	7,543	\$ 2,980.00	\$ 47,484.73
Willis Road	West Broadway	Chapel Street	2022	2019	4	4	8	1	4	-	28	1,147	0.22	10,588	795	\$ 67,564.04	\$ 3,568.44		\$ 5,735.00	\$ 76,867.48
Winter Street	West Broadway	Mill St.	2017	2012	4	4	8	4	4	-	28	3,833	0.73	45,536	3,415	\$290,292.26	\$ 15,332.00	13,137	\$ 1,950.00	\$ 44,900.79
Princeton Street	Suffolk Ln.	Dead End	2014	2012	4	4	8	1	3	4	28	1,038	0.20	9,591	719	\$ 61,143.39	\$ 3,229.33		\$ 3,450.00	\$ 69,449.69
Richardson Street	Ruby St.	Dead End	2023	2023	4	5	9	7	4	4	28	670	0.13	6,191	464	\$ 39,466.35	\$ 2,084.44	23,439	\$ 9,260.00	\$ 147,553.21
Ruby Street	Princeton St.	Watkins St.	2023	2023	4	5	9	7	4	4	28	1,852	0.35	17,112	1,283	\$109,092.06	\$ 5,761.78	3,025	\$ 1,950.00	\$ 19,041.69
Walkins Street	Keyes Rd.	Ruby St.	2023	2023	4	5	9	7	4	4	28	363	0.07	3,354	252	\$ 21,382.52	\$ 1,129.33		\$ 1,615.00	\$ 24,326.85
Coleman Street	Richardson St.	Ruby St.	2023	2023	4	5	9	7	4	4	28	239	0.05	2,208	166	\$ 14,078.30	\$ 743.56		\$ 705.00	\$ 9,449.27
Coleman Street	off Fredette St.	East Dead End	2023	2023	4	5	9	6	4	4	28	690	0.13	6,376	478	\$ 40,644.45	\$ 2,146.67	9,885	\$ 1,470.00	\$ 62,204.14
Ames Avenue	Prospect St	Summit Ave	2016	2004	4	5	9	6	4	4	28	781	0.15	7,216	541	\$ 46,004.81	\$ 2,429.78		\$ 3,900.00	\$ 69,122.71
Ashley Drive	Betsy Spring Rd.	Dead End	2021	2014	4	5	9	3	4	4	28	294	0.06	2,717	204	\$ 17,318.07	\$ 914.67		\$ 1,470.00	\$ 19,224.14
Birch Street	Minott St.	Dead End	2014	2014	4	5	9	3	4	4	28	1,279	0.24	11,618	886	\$ 75,339.50	\$ 3,978.11		\$ 6,395.00	\$ 85,713.61
Chapel Street	From Cypress St.	Dead End	2019	2019	4	5	9	1	4	4	28	1,210	0.23	11,180	839	\$ 71,275.05	\$ 3,764.44		\$ 6,050.00	\$ 81,089.49
Charman Park	Willis Road	Dead End	2021	2021	4	5	9	1	4	4	28	483	0.09	4,463	335	\$ 28,451.12	\$ 1,502.67	6,113	\$ 2,415.00	\$ 38,481.75
Charman Park	Temple St.	Temple St.	2021	2021	4	5	9	1	4	4	28	1,475	0.28	13,629	1,022	\$ 86,884.88	\$ 4,588.89		\$ 7,375.00	\$ 98,848.76
Intervalo Road	Cypress Street	Temple St.	2019	2019	4	5	9	1	4	4	28	1,568	0.30	14,488	1,087	\$ 92,363.04	\$ 4,878.22	3,354	\$ 7,840.00	\$ 105,081.26
Jackson Park East	Jackson Hill Rd.	Wachusett St.	2017	2017	4	5	9	1	4	4	28	265	0.05	2,448	184	\$ 15,609.83	\$ 824.44		\$ 1,325.00	\$ 21,113.18
Jerome Avenue	Wachusett St.	Dead End	2017	2017	4	5	9	4	4	4	28	203	0.04	1,876	141	\$ 11,957.72	\$ 631.56		\$ 1,015.00	\$ 13,604.27
Kelton Street	Prospect St.	Summit Ave	2016	2016	4	5	9	4	4	4	28	316	0.06	2,920	219	\$ 18,613.98	\$ 983.11		\$ 2,150.00	\$ 28,816.93
Kelton Street	Metcalf St.	Summit Ave	2016	2016	4	5	9	3	4	4	28	533	0.10	4,925	369	\$ 31,396.37	\$ 1,656.22		\$ 2,665.00	\$ 35,178.59
Margaret Street	140 Bridge	Dead End	2021	2021	4	5	9	1	4	4	28	854	0.16	7,819	591	\$503,107.61	\$ 26,572.00		\$ 42,705.00	\$ 572,384.61
Mathews Rd	Eaton St.	Elizabeth St.	2020	2005	4	5	9	1	4	4	28	227	0.04	2,097	157	\$ 13,371.44	\$ 948.44		\$ 15,185.00	\$ 203,527.93
Mechanic Street	Mathew St	Top of Hill	2018	2018	4	5	9	1	4	4	28	2,967	0.56	27,415	2,056	\$174,771.14	\$ 9,230.67		\$ 1,135.00	\$ 15,212.66
Mechanic Street	Conant St.	Dead End	2016	2016	4	5	9	4	3	4	28	1,040	0.20	9,610	721	\$ 61,261.20	\$ 3,235.56	13,163	\$ 5,200.00	\$ 198,636.80
Mechanic Street	Main Street	Dead End	2022	2022	4	5	9	6	4	4	28	211	0.04	1,950	146	\$ 12,428.86	\$ 656.44		\$ 2,290.00	\$ 14,140.40
Myrtle Road	Douglas Rd.	Dead End	2022	2021	4	5	9	7	4	4	28	458	0.09	4,232	317	\$ 26,978.49	\$ 1,424.89		\$ 4,720.00	\$ 30,693.38
Norman Street	Recette Ave.	Dead End	2021	2021	4	5	9	8	4	4	28	944	0.18	11,215	841	\$ 71,493.84	\$ 3,776.00		\$ 6,215.00	\$ 88,301.03
Noira Danna Road	West St.	Dead End	2018	2018	4	5	9	7	4	4	28	1,243	0.24	11,485	861	\$ 73,218.92	\$ 3,867.11	26,844	\$10,605.00	\$ 168,985.08
Old Colonial Drive	Betsy Spring Rd.	Dead End	2018	2015	4	5	9	1	3	4	28	2,121	0.40	19,598	1,470	\$124,937.51	\$ 6,598.67	10,644	\$ 4,205.00	\$ 67,004.46
Orione Street	Way St.	Dead End	2015	2015	4	5	9	8	4	4	28	841	0.16	7,771	583	\$ 49,539.11	\$ 2,616.44		\$ 1,135.00	\$ 15,212.66
Parker Hill Road	Lawrence St.	Dead End	2016	2016	4	5	9	2	4	4	28	2,069	0.39	19,118	1,434	\$121,814.45	\$ 6,436.89		\$ 10,345.00	\$ 138,656.33
Partridge Street	East Broadway	Dead End	2023	2009	4	5	9	3	3	4	32	5,366	1.02	56,876	4,266	\$362,585.52	\$ 19,150.22	68,167	\$26,930.00	\$ 476,832.30
Raymond Street	Kelton St.	Dead End	2021	2021	4	5	9	1	4	4	28	5,514	1.04	50,949	3,821	\$324,802.17	\$ 17,154.67		\$27,570.00	\$ 369,526.84
Rouville Avenue	Summit Ave.	Dead End	2016	2016	4	5	9	3	4	4	28	781	0.15	9,278	696	\$ 59,149.04	\$ 3,124.00		\$ 3,905.00	\$ 66,178.04
Shore Drive	Douglas Rd.	Dead End	2022	2022	4	5	9	7	4	4	28	450	0.08	3,564	267	\$ 22,720.50	\$ 1,200.00		\$ 2,250.00	\$ 26,170.50
Spring Street	Talcott Street	Dead End	2011	2011	4	5	9	6	4	4	28	135	0.03	1,247	94	\$ 7,952.18	\$ 420.00	6,290	\$ 675.00	\$ 9,047.18
Spruce Street	Cypress St.	Dead End	2019	2019	4	5	9	1	4	4	28	497	0.09	4,592	344	\$ 29,275.79	\$ 1,546.22		\$ 2,465.00	\$ 39,597.16
Stone Street	Green Street	Dead End	2019	2019	4	5	9	1	4	4	28	509	0.10	4,703	359	\$ 29,862.65	\$ 1,583.56		\$ 2,54	

Wheeler Street	Kellon St.	Stone St.	2021	4	5	9	1	-	28	2,202	0.42	20,346	1,526	\$129,706.81	\$ 6,850.67	\$11,010.00	\$ 147,569.48	\$41,831,269.02
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PART 5: ADDITIONAL SUPPORTING DOCUMENTS



PERSONAL PROPERTY FREQUENTLY ASKED QUESTIONS (FAQS)

FAQs on Local Taxation of Personal Property

Frequently asked questions (FAQs) published by the Division of Local Services (DLS) within the Department of Revenue provide general information about Massachusetts municipal tax and finance laws and DLS policies and procedures in effect when published. They do not answer all questions or address complex issues about their topics. FAQs are not public written statements of the Department. They are informational only as described in 830 CMR 62C.3.1(10)(c), and do not supersede, alter or otherwise change any Massachusetts General Law, Department public written statement or other source of law.

Personal Property Taxation FAQs

1. Do cities and towns in Massachusetts assess a personal property tax?

Yes. The assessors in each city and town assess personal property taxes on all taxable personal property situated within their communities. Although personal property is generally taxable, there are a number of exemptions that apply based on specific factors, including the entity status of the owner, type of property and use of the property.

The tax is calculated by multiplying the assessed value of the property by the personal property tax rate of the city or town. Personal property is assessed separately from real estate where it is located. A single personal property assessment is made for all taxable personal property of the owner located in the city or town.

2. What is considered personal property for local property tax purposes?

Personal property generally includes tangible items that are not firmly attached to land or buildings and are not specially designed for or of such a size and bulk to be considered part of the real estate. This includes, for example, merchandise, furniture, machinery, tools, animals and equipment. Personal property is taxable unless a specific exemption provision applies. G.L. c. 59, § 2.

3. What personal property is subject to local taxation?

All personal property situated in Massachusetts is subject to tax, unless specifically exempt by law. G.L. c. 59, § 2. Property is situated in a particular city or town in the Massachusetts if it is present on January 1 with the owner's intention that it remain with some degree of permanence. Property that is frequently moved from place to place or intended for use temporarily at different places is considered situated where the owner resides or has a principal place of business (if the property is business personal property).

An example of exempt property involves household furnishings and effects. Household personal property at a person's domicile (primary residence) is exempt from personal property tax. G.L. c. 59, § 5, Clause 20. However, household personal property located at other residences is taxable.

4. Which municipality assesses the tax?

The city or town in which the property is situated on January 1 assesses the personal property tax. If the property has established no particular situs, the tax is assessed by the city or town in which the owner resides (or has a principal place of business for business personal property). G.L. c. 59, § 18.

5. To whom is the tax assessed?

The owner of the property on the January 1 before the fiscal year begins is generally the person or entity assessed the tax. G.L. c. 59, § 18. An exception exists for machinery or tangible personal property leased for profit. In that case, the tax may be assessed to the person in possession instead. Personal property of a deceased owner whose death is of record is assessed to the decedent's heirs and devisees and after appointment, to the personal representative of the estate. Jointly owned property may be assessed to one or more of the owners. Partnership property is assessed to the partnership, not any of the partners. Personal property of a limited liability company (LLC) is assessed to the LLC.

Personal Property Tax Exemption FAQs

6. What property is exempt from personal property tax?

Several exemptions from personal property tax may apply depending on a number of factors, including the legal form of the owner, *i.e.*, the entity that owns the property, the type of property, and in some cases the use of the property. Most of the exemptions are set forth in several clauses of G.L. c. 59, § 5. *See, e.g.*, Clause Sixteen. Other exemptions may be found in other statutes and special acts. In some cases the exemptions from personal property tax are offset by another form of exaction, *e.g.* an excise or fee. For example, an exemption for non-commercial airplanes paying a state regulatory fee appears in G.L. c. 90, § 49(b). A good explanation of what personal property is taxable based on the form of ownership (individual, partnership, unincorporated entity or corporation) may be found in Part 3 of the personal property return, known as the Form of List or State Tax Form 2.

7. Is personal property in the nature of construction works in progress ("CWIP") or not in service taxable?

Yes if the owner is otherwise taxable for that type of property. For example, corporations are taxable on their networks of poles, underground conduits, wires and pipes and machinery used in the conduct of business. Underground conduits, wires and pipes, as well as the poles with wires attached are taxable if laid or erected and connected to or capable of connection to be part of "one great integral machine." *Boston Gas Co. v. Assessors of Boston*, 334 Mass, 549, 565 (1956). *See also* M.G.L. c. 59, § 18, Clause Fifth. Moreover, the machinery is likewise subject to tax if connected or capable of being hooked up to the system. There is no requirement that such property be "in service" in order to be taxable. *See Verizon New England, Inc. v. Assessors of Boston*, 81 Mass. App. Ct. 444, 455 (2012). *Accord* *Hamilton Manufacturing Co. v. Lowell*, 274 Mass. 477, 485-86 (1931) (machinery not in service nevertheless taxable where it was still "well adapted ...for the purpose for which it was designed.")

8. What personal property tax exemptions apply generally to all taxpayers, regardless of the form of entity of the owner?

Most exemptions that apply generally are those that are offset by other taxes, excises or fees. These exemptions include motor vehicles and trailers subject to or exempt from a motor vehicle excise; boats

subject to or exempt from a boat excise; ships and vessels assessed a ship excise; farm animals, machinery and equipment subject to a farm animal excise; non-commercial airplanes for which a registration fee is paid; and manufactured homes in licensed parks for which a fee is charged. Exemptions may also apply to the owner of certain pollution control devices certified by the state as effective in eliminating or reducing pollution; or for solar or wind powered systems. *See G.L. c. 59, § 5, Clauses 36, 44 and 45; G.L. c. 59, § 8, and § 8A; G.L. c. 60A and G.L. c. 60B.*

Goods in transit temporarily located at a licensed public storage warehouse are generally exempt, provided the owner has no domicile or place of business in Massachusetts. *See G.L. c. 59, § 2.*

In addition, by local option, cities and towns may exempt personal property from tax if the value of the personal property account does not exceed a minimum threshold established by the municipality. The established threshold cannot exceed \$10,000 in value. *See G.L. c. 59, § 5, Clause 54.*

Individual Exemption FAQs

9. What exemptions apply to the personal property owned by an individual?

The primary exemption for individuals is for household furnishings and effects at the person's domicile. *G.L. c. 59, § 5, Clause 20.* This includes the personal property kept in or about the house or garage. The domicile of a person is the place he or she calls home and intends to return to when away. Domicile is the place where the individual has his or her principal and legal home, is the place where family, social, civic and economic life is centered and where the applicant plans to return whenever he or she is away. Indicators of domicile include where the applicant votes, registers a car, spends most of his or her time, replies to the census, files tax returns from and has ties to the community, such as where the applicant's spouse and children live and where memberships in churches, clubs and social organizations, and where bank accounts, are maintained.

Individuals are also exempt on farming utensils and tools of trade of a mechanic. *G.L. c. 59, § 5, Clause 20.* Farming utensils include hand tools and simple mechanical devices but not equipment such as tractors, combines, balers and the like, which are considered machinery. Tools of trade of a mechanic are hand tools, including hand-held electrical devices used in the vocation of the owner, but not lathes, table saws, routers and other machinery generally bolted to or resting on the floor for support. A mechanic is a tradesman, such as a plumber, electrician, carpenter or auto mechanic and does not include a professional, such as an accountant, lawyer, dentist or doctor.

Unincorporated Entity Exemption FAQs

10. What exemptions apply to the personal property owned by a partnership or other unincorporated entity?

Partnerships, limited liability companies (LLCs), associations, trusts and other unincorporated entities that are NOT treated as corporations for federal income tax purposes are not entitled to any specific exemptions. They are subject to tax on all personal property they own except personalty subject to an alternative tax or assessment, such as motor vehicles subject to excise. This includes LLCs and other unincorporated entities treated as disregarded entities for federal income tax purposes. Partnerships include limited partnerships and limited liability partnerships. *See G.L. c. 59, § 18, Sixth.* However, a partnership, LLC, association, trust or other unincorporated entity treated as a corporation for federal

income tax purposes is treated as a corporation for local tax purposes. See G.L. c. 59, § 5, Clause 16; G.L. c. 63, §§ 1, 30, and 42B.

11. What exemptions apply to limited liability companies, partnerships, trusts and other unincorporated legal entities that are treated as corporations for federal income tax purposes?

Limited liability companies (LLCs), partnerships, associations, trusts and other unincorporated entities treated as corporations for federal income tax purposes are treated as corporations for personal property tax purposes. The exemptions that apply depend on whether the entity conducts a business that may be conducted by a business corporation, manufacturing or research and development corporation, telephone corporation, incorporated financial institution or insurance corporation. In addition, to receive the exemptions for a manufacturing or research and development corporation, the entities must apply for and be classified as manufacturing or research and development corporations, as the case may be. See G.L. c. 59, § 5, Clause 16; G.L. c. 63, §§ 1, 30, and 42B.

Corporate Entity Exemption FAQs

12. What exemptions apply to the personal property owned by a corporation?

Corporations are taxable on their networks of poles, underground conduits, wires and pipes as personal property. Corporations are specifically exempt from local taxation for all other personal property except machinery. G.L. c. 59, § 5, Clause 16. However, the type of machinery that is taxable depends on whether the corporation is a (1) business, (2) telephone, insurance or financial institution corporation, or (3) classified manufacturing corporation. Unincorporated entities treated as corporations for federal income tax purposes are subject to and exempt from local taxation as if they are actual corporations.

Out of state corporations not registered with the Massachusetts Secretary of State are not entitled to these property tax exemptions until they register, if so required. G.L. c. 59, § 5, Clause 16(4). In addition, out of state insurance corporations are entitled to the insurance corporation exemptions only if the state of incorporation or principal place of business extends similar exemptions to Massachusetts insurance corporations. G.L. c. 59, § 5, Clause 16(1).

13. What machinery owned by a business corporation is exempt?

Business corporations are taxable on machinery used in the conduct of business in addition to their poles, underground conduits, wires and pipes. However, machinery used in the conduct of business does not include machinery that is the corporation's stock in trade (inventory for sale or lease), or machinery that is directly used in laundering and dry cleaning, refrigeration of goods and air-conditioning of premises, or a selling, purchasing, accounting or administrative function. G.L. c. 59, § 5, Clause 16(2). Business corporations include utility corporations, except telephone corporations.

14. What machinery owned by a telephone, insurance or financial institution corporation is exempt?

Telephone, insurance and financial institution corporations comprise the second category. They are taxable on machinery used in manufacture or supplying and distributing water in addition to their poles, underground conduits, wires and pipe. G.L. c. 59, § 5, Clause 16(1). This includes electric generating machinery. These corporations are exempt from personal property taxation for all other machinery. Financial institutions and insurance companies are listed in separate databases in the Corporations Book.

15. What machinery owned by a manufacturing corporation is exempt?

Corporations classified as manufacturing are entitled to the broadest exemptions and are not taxable on any machinery. Their only taxable personal property consists of their networks of poles, underground conduits, wires and pipes. G.L. c. 59, § 5, Clause 16(3).

To receive this exemption, however, the corporation must apply to the Department of Revenue and be classified as a manufacturing corporation. Those corporations classified by the Department appear as a designated manufacturing (“M”) corporation on the Department's annual list of corporations (“Corporations Book”) published on the Department's website. The owner or board of assessors may appeal the Department’s approval, denial or revocation of manufacturing status. G.L. c. 58, § 2.

Note that a local acceptance option provides for an exemption for research and development (R&D) corporations classified by the Department in communities that accept the option. See G.L. c. 59, § 5, Clause 16(3). A classified R&D corporation is entitled to the same exemptions as a classified manufacturing corporation, but only in the communities that have accepted the local option.

Business Corporation FAQs

16. What is a business corporation?

Business corporations comprise the broadest category of corporations and include most retail and wholesale businesses. Manufacturing corporations and telephone, insurance companies or financial institutions that are corporations are treated separately from business corporations for local tax exemption purposes.

A business corporation must be more than a paper entity. It must be involved in an activity that occupies the time, attention and labor of workers for the purpose of livelihood, profit or gain. A nominal corporation is not entitled to the business corporation personal property exemptions if it employs no personnel of its own and is not in business to make a profit. See Brown, Rudnick, Freed & Gesmer v. Board of Assessors of Boston, 389 Mass. 298 (1983) (A corporation created by a partnership for the purpose of selling its assets to the corporation for lease-back to the partnership and that does not conduct a business separate from the partnership is not a business corporation for local tax purposes.)

A partnership, trust, association, limited liability company (LLC) or other non-corporate entity may be treated as a corporation for federal income tax purposes, either by federal default rules or by election of the entity. Any entity treated as a corporation for federal income tax purposes that carries on the same business as a business corporation is treated as a business corporation for personal property tax exemption purposes.

17. What is machinery for personal property tax purposes in Massachusetts?

Machinery is, generally speaking, a mechanical device with independent moving parts or electronic components designed to perform a specific function or functions. Examples of these devices described in court cases include electric generators, pumps, rotisserie toasters, air-conditioners, typewriters, refrigerators, calculators, movie projectors, electronic data drums and cable television converter boxes. Machinery does not include furniture, shelving, or simple tools or equipment, such as hand-held saws, hammers, bubble levelers, and other non-motorized hand tools; and simple heating devices, even if electrical. However, machinery does include electrical tools with moving parts and other devices with electronic or programmable components.

18. What is machinery used in the conduct of business?

Business corporations are taxable on machinery used in the conduct of business, with some exceptions. G.L. c. 59, § 5, Clause 16(2). Taxable machinery used in the conduct of business includes machinery directly used by or capable of use by the corporation to carry out its business and profit-making operation. Specifically excluded, however, are stock in trade (inventory); and any machinery directly used in 1) laundering and dry cleaning; 2) refrigeration of goods and air-conditioning of premises; or 3) in any selling, purchasing, and accounting or administrative function for its own in-house purposes.

Stock in trade includes machinery that is sold or leased by a business corporation in the regular course of its business. Finance leases or installment sales are excluded from the stock in trade exemption, since the title to property is legally transferred to the lessee. Also excluded from the exemption are goods consigned to a business corporation, since ownership is retained by the consignor. In the latter case, the property is taxable to the owner unless another exemption applies.

Machinery that a business corporation truly leases to others is exempt as stock in trade if the corporation is principally engaged in leasing. Machinery used to sell goods is exempt, such as soda and candy vending machines. However, machinery used to provide entertainment or a service that the corporation is in business to provide, such as video game machines, pinball machines and juke boxes, is taxable.

Non-taxable accounting and administrative machinery serves in-house record keeping functions. This category includes copiers, typewriters, computers and FAX machines that are used for the corporation's internal functions. It also includes cash registers, *Assessors of Haverhill v. J.J. Newberry Co.*, 330 Mass. 469 (1953), and credit card machines since they are used in a purchasing or selling function. If machinery is used to provide a service to customers for a fee, however, it is taxable. For example, gasoline pumps at filling stations and computers used by tax preparers to produce tax returns for clients would be taxable.

Manufacturing and Research and Development Corporation FAQs

19. What is manufacturing?

Manufacturing is not defined in the general laws. However, cases have described manufacturing as a process that transforms raw or finished materials by hand or machinery, and through human skill and knowledge, into something with a new nature and name and adapted to a new use. For example, baking, publishing, cutting lumber from trees and the making of dairy products and other packaged and treated foods are considered manufacturing. Building construction, gravel making, the breeding of animals, and transmission of information are not considered manufacturing.

Many cases have been decided delineating the scope of manufacturing activity. Some of these cases have held that even processes commenced only at the very beginning or very end of a manufacturing process are considered manufacturing. For example, collecting, sorting, bundling and compacting of scrap metal for sale to other companies for manufacturing a finished product is considered a manufacturing process. However, the mere crushing of cars for resale to a scrap metal company is not considered manufacturing. In another case, mixing of pigment and base paint at a retail store location was considered manufacturing. In order to be a manufacturer, the manufacturing must occur in Massachusetts and be a substantial part of its business. See G.L. c. 63, § 42B; See also 830 CMR 58.2.1(6) for DOR's regulations that explain the qualifying factors for classification as a manufacturing corporation.

20. What is research and development?

Research and development includes experimental or laboratory activity having as its ultimate goal the development of new products, the improvement of existing products, the development of new uses for existing products and the development or improvement of methods for producing products. It does not include testing or inspection for quality control purposes, efficiency surveys, management studies, consumer surveys or other market research, advertising or promotional activities or research in connection with literacy, historical or similar projects. In order to qualify for classification as a research and development corporation, a company must meet certain income and expense minimums. *See G.L. c. 63, § 42B(b); See also 830 CMR 64H.6.4* for DOR regulations that explain the qualifying factors for research and development status.

21. How does a corporation become classified as a manufacturing or research and development corporation?

A business corporation that is engaged substantially in manufacturing must apply to the Department of Revenue and be classified as a manufacturer by the Department in order to receive the manufacturing corporation exemptions. In addition, a corporation must be classified as a research and development corporation in order to receive the research and development corporation exemptions in a city or town that has accepted the local option for that exemption.

Application for classification as a manufacturer must be made on or before January 31 in order to be classified as of the prior January 1, the fiscal year assessment date. For example, an application for manufacturing classification filed November 1, 2018 may be approved for the January 1, 2019 assessment date. An application for classification filed January 15, 2019 may be approved for January 1, 2019 as well. However, an application for classification filed February 15, 2019 may be approved as of the January 1, 2020 assessment date. Application is made on Form 355Q. Foreign and domestic corporations may qualify for manufacturing corporation status. Taxpayers and assessors may appeal the denial or approval of the classification. *See G.L. c. 58, § 2; See also 830 CMR 58.2.1* for DOR's regulations that explain the procedure for classification as a manufacturing corporation.

Application for classification as a research and development corporation must also be made on or before January 31 in order to be classified as of the prior January 1, the fiscal year assessment date. Application is made on Form 355RD.

Annual Return FAQs

22. What are the reporting requirements for locally taxable personal property in Massachusetts?

Generally, an owner of taxable personal property on January 1 must file an annual personal property return, known as the Form of List (State Tax Form 2), with the board of assessors of the city or town in which the property is situated on that date. G.L. c. 59, § 29. An owner of household furnishings and effects at a residential property in Massachusetts that is not the owner's domicile, such as at a summer or second residence, must file State Tax Form 2HF listing those furnishings and effects. Cellular and mobile wireless telecommunications companies must file State Tax Form 2MT.

In the return, the owner must list and describe all taxable personal property situated in the community on the January 1 assessment date. Information that must be provided about the listed property includes the make and year of manufacture, and the purchase price or original cost and year of purchase. The owner

does not have to include an estimate of value. If an estimate is provided, it is not binding on the assessors as they determine the fair cash valuation of property for local tax purposes. G.L. c. 59, § 38.

The return is signed under oath. The property listing in the return is confidential. It can only be disclosed to the taxpayer, the taxpayer's designated representative, persons who need to see the information to perform duties in the office of the assessors and the Department of Revenue and anyone else specifically authorized by court order. G.L. c. 59, § 32.

Some communities have accepted a local option that lets them exempt property of an owner if the total value of the personal property account is less than a minimum amount, which can be no more than \$10,000. G.L. c. 59, § 5, Clause 54. In those communities, the owner must still file an annual return so that the board of assessors can determine the value of the property and whether the exemption applies in that year. However, if a person or entity owns no taxable personal property as of January 1, no return is required for the year.

Charitable and veteran organizations claiming exemption of their real and personal property must file a return of that property on State Tax Form 3ABC. G.L. c. 59, § 5, Clauses 3(b), 5, 5A, 5B and 5C.

Property of telephone and pipeline companies subject to central valuation is reported to the Department of Revenue. The Department centrally values pipelines of natural gas and oil companies that are over 25 miles in length, and the machinery, poles, wires, underground conduits, wires and pipes of telephone companies and certifies the values to the boards of assessors and companies. G.L. c. 59, §§ 38A and 41.

23. When is the personal property return due?

Forms of List filed with the board of assessors (State Tax Forms 2, 2HF, 2MT and 3ABC) are due on or before March 1 prior to the fiscal year to which the tax relates. The assessors may extend the filing deadline if the owner makes a written request and provides a reasonable excuse for not filing on time. The latest the assessors can extend the deadline is the last day for applying for abatement of the tax for the fiscal year to which the return relates. G.L. c. 59, § 29. For example, the return for personal property taxable as of January 1, 2018 for fiscal year 2019, which begins on July 1, 2018 and ends on June 30, 2019, is due March 1, 2018. The March 1 deadline can be extended to any date on or before the date fiscal year 2019 abatement applications are due.

Returns filed with the Department of Revenue by pipeline companies are due January 31. G.L. c. 59, § 38A. Telephone company returns are due March 1. G.L. c. 59, § 41.

24. Who must report leased personal property?

The lessor of personal property subject to a true lease is the owner of the property and if taxable, must report it. A true lease is one in which the lessee must return the property at the end of the lease or may purchase the property at fair market value at the end or at any time during the course of the lease. The lessee of taxable property subject to a finance lease (installment sale) is ordinarily considered the owner for reporting purposes. A finance lease is generally one where the property is leased for a period of time less than the useful life of the item and is or may become the property of the lessee at the end of the lease for a nominal amount.

26. Is there a penalty for failure to file a personal property return, or filing a late return?

Assessors must identify, value and assess all taxable personal property in the community even if owners fail to file returns or file returns late. If an owner of taxable personal property does not file a return for the fiscal year, the assessors must estimate the value of the owner's property based on their best information and belief and they cannot abate for overvaluation of the assessed property. G.L. c. 59, §§ 36, 37, 61 and 64. However, if the owner files the form late, i.e., after its due date or after the date of any extension to file, the assessors, or the Appellate Tax Board if appealed, can abate, but only if the owner shows a reasonable excuse for the late filing or the tax assessed is more than 150% of the amount that would have been assessed had the return been filed on time. G.L. c. 59, §§ 61 and 64.

An individual who fails to file a return is still entitled to an abatement on personal property exempt from taxation as household furnishings and effects at their domiciles, tools of trade of a mechanic, farming utensils and wearing apparel. G.L. c. 59, § 5, Clause 20.

Abatement FAQ

27. What procedures exist for contesting the assessed valuation or tax on personal property?

For locally valued and assessed personal property, the taxpayer generally must apply for abatement with the local board of assessors within a relatively short period of time after the actual tax bill is issued. The actual tax bill is issued after the tax rate has been set for the fiscal year and will state the assessed valuation of the property, the tax rate and tax due for the year.

An abatement application is made on State Tax Form 128 which must be filed with the assessors by the due date of the first installment payment of the actual tax bill. G.L. c. 59, § 59. In a community issuing quarterly tax bills, the first installment of the actual bill is usually due February 1. In a community issuing semi-annual bills, the payment due date for the actual bill is usually 30 days after that bill is issued. The due date should be specifically stated on the front of the bill. An extended deadline applies for omitted and revised assessments. See State Tax Form 128 for a more detailed description of the abatement process.

The assessors have three months to act on the application by granting or denying the abatement. If they do not act on the application within three months of the date the application was filed, the application is deemed denied. If the taxpayer is still aggrieved by the assessors' action on the application, or the deemed denial, the taxpayer may appeal to the Appellate Tax Board (ATB). The appeal must be filed with the ATB within three months of the date the application was granted, denied or deemed denied. At least half the personal property tax must be paid for the ATB to act on the appeal. See G.L. c. 59, § 64.

Personal Property Audit FAQs

28. How can the assessors verify that a property owner has reported its taxable personal property accurately and completely?

Under G.L. c. 59, § 31A, assessors may conduct a personal property audit. The assessors begin the audit by issuing a summons to the taxpayer for production of books, papers, records and other data. Any person or entity required to file a form of list is subject to an audit. The summons must be served in the same manner as summonses for witnesses in criminal cases issued on behalf of the Commonwealth. Documents and other data within the scope of a personal property audit might include fixed asset

listings, financial statements, federal tax returns, lease agreements for personal property at the business location, receipts for purchases of goods made during the audit period and inventory records.

29. How is a summons for a personal property audit served?

A personal property audit summons may be served by mailing a copy to the taxpayer at the taxpayer's last known address. A summons may also be served by any officer authorized to serve process such as a constable by delivering a copy to the taxpayer at the taxpayer's residence or usual place of abode. If the summons is left for the taxpayer at the taxpayer's last known address, it must be left with a person of suitable age or discretion who lives there.

The assessors should retain some proof that service of the summons was made. Assessors may find it useful to send a mailed summons by certified mail so as to reflect its receipt by the taxpayer. Assessors should consult with municipal counsel to ensure that an audit summons is served in accordance with law.

30. What are possible reasons for conducting a personal property audit?

Reasons to conduct a personal property audit include the non-filing of a form of list by a taxpayer which has filed in prior years; the filing of a form of list without required documentation; a filing reporting large increases and decreases in the value of personal property accounts; a new filing reporting old equipment; a review of personal property accounts with values over a particular threshold; and a review of personal property accounts of taxpayers in a particular line of business.

31. How far back can the request for books and records go?

Assessors may request books and records from fiscal years for which the required form of list was filed or due to be filed, whichever is later, within the 3 previous years. The "look back" period is 3 years, measured from the later of the actual filing date or filing due date for the fiscal year in question. For example, forms of list for fiscal year 2020 were due March 1, 2019. If the taxpayer filed on February 15, 2019, the assessors would have until March 1, 2022 to conduct the audit. If the taxpayer was given an extension and filed on February 1, 2020, the assessors would have until February 1, 2023.

32. What is the procedure to follow if unreported or underreported personal property is identified during a personal property audit?

If the assessors discover that the taxpayer owned taxable personal property for the fiscal year and failed to report it entirely, an omitted assessment can be made for the unreported personal property. If the assessors discover the taxpayer did not include all taxable personal property owned in the form of list returned for the year, a revised assessment can be made for the underreported personal property. In both instances, the omitted or revised assessments for a particular fiscal year must be made no later than 3 years and 6 months after the form of list for the fiscal year was filed or due to be filed, whichever is later. G.L. c. 59, §§ 75 and 76.

Personal Property Tax Collection FAQs

33. What remedies may be used to collect delinquent personal property taxes?

Local tax collectors must enforce the personal liability of the assessed owner in order to collect delinquent personal property taxes. The reason is that a municipality or district does not have a lien on

taxable personal property to secure the payment of the assessed tax. This means that a personal property item that is taxed, e.g., a valuable work of art, cannot be taken and sold to satisfy the tax obligation. Collectors have several remedies available to collect from the assessed owner. The most commonly used are (1) civil suit, (2) set-off and (3) license and permit denial, revocation, suspension or non-renewal. Collectors are not limited to using just one of these available remedies. They may use any or all remedies available under state law in order to collect taxes owed the municipality or district.

34. When can a municipality sue to collect delinquent personal property taxes?

The collector may file a civil suit against the assessed owner within six years of the due date of the personal property tax. G.L. c. 60, § 35. As a result of changes made by the 2016 Municipal Modernization Act, the collector may bring all such actions in the Small Claims Session of the District Court. Ordinarily, there is a \$7,000 limit on the value of claims that may be litigated in a Small Claims Session. G.L. c. 218, § 21. However, tax collection suits can now be brought in this session regardless of the amount of the tax owed. The small claims procedure is designed for individuals not represented by counsel and is a fast-tracked, practical, and inexpensive process to resolve a tax delinquency. Tax collectors who obtain a judgment for a tax deficiency may then be able to collect on the judgment by levying against the delinquent taxpayer's assets.

35. When can a municipality withhold money it owes to a taxpayer to apply to unpaid personal property taxes?

Under G.L. c. 60, § 93, money owed by a municipality to a delinquent taxpayer may be withheld in order to set off the tax delinquency. The municipal treasurer may set-off monies owed to the taxpayer on his or her own initiative and must do so upon the tax collector's request. There is no time limit or statute of limitation on the use of set-off as a collection remedy. *Decota v. Stoughton*, 23 Mass. App. 618 (1987).. This remedy might be used, for example, where the taxpayer is owed an abatement refund or payment for goods or services provided to the city or town under a contract.

36. When can a municipality use license or permit denial, revocation, suspension or non-renewal to collect delinquent personal property taxes?

Under G.L. c. 40, § 57, a municipality may deny, revoke, suspend or not renew certain local licenses and permits to applicants who are delinquent in payment of their local taxes or charges. In order to use this collection remedy, however, the municipality must accept G.L. c. 40, § 57 and adopt an implementation by-law or ordinance. Acceptance is by vote of the legislative body subject to charter. G.L. c. 4, § 4. Tax collectors then provide their licensing and permitting boards and departments annually, or on the more frequent period established in the implementation by-law or ordinance, with the names of delinquent taxpayers. A taxpayer has a right to a hearing with the licensing or permitting authority and opportunity to enter into a payment agreement in order to obtain the license or permit.

37. What does the collector do when personal property taxes cannot be collected after diligent collection efforts?

The collector cannot on his or her own authority write-off a tax committed for collection. Uncollectible personal property receivables are cleared from the books by the assessors abating the tax, with the abated tax charged to the overlay. Therefore, if after diligent collection efforts, the tax collector finds that a personal property tax is uncollectible, the collector can follow one of two procedures to have the assessors abate the tax. The abatement procedure followed depends on the reason the taxes are uncollectible.

A personal property tax may be uncollectible because the assessed owner is dead, is unable to pay due to bankruptcy, poverty or other reason, or has relocated out of state or otherwise disappeared. In that case, under G.L. c. 59, § 71, the collector gives a written notice to the assessors, who have 30 days to process the abatement. The assessors may inquire about the reasons during that 30 day period, but the collector decides that the taxes are uncollectible. The assessors abate within 30 days and certify the abatement to the collector, who is then no longer obligated to collect the tax. State Tax Form 380/166 is used for this procedure.

If a personal property tax is uncollectible for some other reason, the collector may ask the assessors to obtain authority to abate the tax using the procedure under G.L. c. 58, § 8. Under that statute, the Commissioner of Revenue may authorize the assessors to abate in circumstances where they do not have jurisdiction. The primary purpose it was enacted was to enable local tax collectors to clear uncollectible receivables from the books and protect them on their bonds. Although it is within the assessors' sole discretion to use the so-called "8 of 58" procedure to obtain authority to abate, they should use this procedure in order to abate personal property taxes that will never be collected.

DIRECTOR OF ACCOUNTS GUIDELINES
ASSET USEFUL LIFE SCHEDULES AND MAXIMUM BORROWING TERMS
Effective August 11, 2017

ABBREVIATIONS USED IN SCHEDULES

CEO – Mayor in city and board of selectmen in town unless charter designates other chief executive officer; prudential committee in improvement district; regional school committee in regional school district

DEP – Department of Environmental Protection

DHCD – Department of Housing and Community Development

DLS – Division of Local Services, Department of Revenue

EQV – Equalized Valuation

MFOB – Municipal Finance Oversight Board

MDOT – Massachusetts Department of Transportation (Highway Division)

MOBD – Massachusetts Office of Business Development

DLS AUTHORIZED MAXIMUM TERM COLUMN KEY

No change - No Alternative Term Set by DLS for Purpose

Shaded Cell – DLS Not Authorized to Set Alternative Term for Purpose

BORROWING WITHIN DEBT LIMIT – G.L. c. 44, § 7
Maximum Term is Statutory Maximum Term, or DLS Authorized Maximum Term if shorter

Clause	Borrowing Purpose	Statutory Limits/Approvals	Statutory Maximum Term	DLS Authorized Maximum Term Based on Useful Life
1	<p>Acquisition of an interest in land for any purpose a city or town is authorized to acquire land or interests in land, provided the land or the interest in land has a useful life of at least 5 years</p> <p>Landscaping, alteration, remediation, rehabilitation or improvement of land owned by a city or town, provided the project has a useful life of at least 5 years</p> <p>Dredging, improvement, restoration, preservation or remediation of public waterways, lakes or ponds, provided the project has a useful life of at least 5 years</p> <p>Acquisition of equipment or other assets, provided the equipment or asset has a useful life of at least 5 years</p>		Useful life of asset or project, not to exceed 30 years	30 years
1			Useful life of asset, not to exceed 30 years	<p>20 years</p> <p>Equipment or asset must cost \$5,000 or more per unit</p> <p>CEO determines 5-20 maximum term based on useful life of equipment or asset</p>

Clause	Borrowing Purpose	Statutory Limits/Approvals	Statutory Maximum Term	DLS Authorized Maximum Term Based on Useful Life
1	Construction, reconstruction, rehabilitation, improvement, alteration, remodeling, enlargement, demolition, removal or extraordinary repair of municipally-owned buildings, facilities, assets, works or infrastructure, provided the project has a useful life of at least 5 years, including (i) the cost of original equipment and furnishings of the buildings, facilities, assets, works or infrastructure, (ii) damages under chapter 79 resulting from any such acquisition or project, and (iii) the cost of engineering, architectural or other services for feasibility studies, plans or specifications as part of any acquisition or project		Useful life of project, not to exceed 30 years	<p>For projects relating to construction, reconstruction, rehabilitation, improvement, alteration, remodeling, enlargement, demolition, removal or extraordinary repair of municipal buildings, facilities, works or infrastructure – 30 years</p> <p>For projects relating to construction, surfacing, reconstruction, improvement, repair, paving, repaving, resurfacing, extending or widening public ways, sidewalks or municipally-owned parking lots – 15 years</p> <p>For projects relating to construction, reconstruction, rehabilitation, improvement, alteration, remodeling, enlargement, demolition, removal or extraordinary repair of other municipal assets not described above -- 5 years</p>
2	Funding the revolving loan fund established under G.L. c. 44, § 53E3/4 to assist in the development of renewable energy and energy conservation projects on privately-held buildings, property or facilities within the city or town		20 years	
3	Paying final judgments		1 year or longer if approved by MFOB	

Clause	Borrowing Purpose	Statutory Limits/Approvals	Statutory Maximum Term	DLS Authorized Maximum Term Based on Useful Life
4	In Boston only, constructing (original), extending or widening ways other than public ways, within, bounding or connecting with public park in the city by the board of park commissioners of the city, with permanent pavement of a lasting character conforming to specifications approved by MDOT, including land damages and cost of pavement and sidewalks laid at the time of the construction; or constructing the ways with stone, block, brick, cement concrete, bituminous concrete, bituminous macadam or other permanent pavement of similar lasting character under specifications approved by MDOT		10 years	No change
5	Cost of repairs to private ways open to the public under section 6N of chapter 40		5 years	No change
6	Making payments under contracts with the Commonwealth under G.L. c. 40, § 4D for purposes for which loans may be authorized under this section	Same as borrowing purpose	Same as borrowing purpose	
7	Paying for feasibility studies or engineering or architectural services for plans and specifications for any proposed project for which a city, town or district is authorized to borrow		5 years if issued before debt for project authorized Otherwise, same as project debt	
8	Paying for energy audits as defined in G.L. c. 25A, § 3, if authorized separately from debt for energy conservation or alternative energy projects		5 years	No change
9	Development, design, purchase and installation of computer hardware or software and computer-assisted integrated financial management and accounting systems		10 years	No change
10	Cleaning up or preventing pollution caused by existing or closed municipal facilities not referenced in clause (20) of section 8, including cleanup or prevention activities taken pursuant to chapter 21E or chapter 21H	DEP must approve project plans before debt issued	10 years	No change
11	For other public work, improvements or asset not specified in this section with a maximum useful life of at least 5 years		5 years	No change

BORROWING OUTSIDE DEBT LIMIT – G.L. c. 44, § 8
Maximum Term is Statutory Maximum Term, or DLS Authorized Maximum Term if longer

Clause	Borrowing Purpose	Statutory Limits/Approvals	Statutory Maximum Term	DLS Authorized Maximum Term Based on Useful Life
1	Temporary loans under G.L. c. 44, §§ 4, 6, 6A, 17		Per applicable § 4, 6, 6A, 17 2 years	
2	Providing and distributing food, temporary shelter and other necessities of life during emergencies under G.L. c. 40, § 19			
3	Establishing or purchasing a water supply system; taking or purchasing water sources, either from public land or private sources, water or flowage rights, or land for the protection of water system		30 years	
3A	Conducting groundwater inventory and analysis of the water supply, including pump tests and quality tests, in connection with development of new or additional water supply sources		10 years	
4	Constructing or enlarging reservoirs; constructing filter beds, construction or reconstruction or making extraordinary repairs to standpipes, buildings for pumping stations including original pumping station equipment, and buildings for water treatment, including original equipment; and acquiring land or any interest in land necessary in connection with those purposes		30 years	
4A	Remodeling, reconstructing or making extraordinary repairs to reservoirs and filter beds	DEP must approve project plans before debt issued	30 years	
5	Constructing or reconstructing, laying or relaying aqueducts or water mains, or for lining or relining such mains and for the development or construction of additional well fields and for wells		40 years	
6	Purchasing and installing water meters		10 years	No change
7	Paying share of municipality's cost to increase the storage capacity of any reservoir, including land acquisition, constructed by the water resources commission for flood prevention or water resources utilization		20 years	30 years
7A	Purchasing, replacing or rehabilitating water departmental equipment		10 years	No change
8	Establishing, purchasing, extending, or enlarging a municipally-owned gas or electric lighting plant, community antenna television system or a telecommunications system		20 years	No change
8A	Remodeling, reconstructing, or making extraordinary repairs to a municipally-owned gas or electric lighting plant, community antenna television system or telecommunications system	MFOB must approve debt and term	10 years	No change

Clause	Borrowing Purpose	Statutory Limits/Approvals	Statutory Maximum Term	DLS Authorized Maximum Term Based on Useful Life
9	<p>Emergency appropriations approved by Director of Accounts</p> <p>Borrowing may be authorized by (1) treasurer, with approval of chief executive officer, of city, town or district under expedited procedure or (2) regular procedure</p> <p>Emergency means a sudden, unavoidable event or series of events which could not reasonably have been foreseen or anticipated at the time of submission of the annual budget for approval and does not include funding of collective bargaining agreements or items previously disapproved by the appropriating authority for the fiscal year in which the borrowing is sought</p>	<p>Director of Accounts must approve debt</p>	<p>2 years</p> <p>Director of Accounts may approve term up to 10 years based on evaluation of city, town or district financial ability</p>	
9A	<p>Emergency appropriations for capital purposes authorized by treasurer, with approval of chief executive officer, of city, town or district under expedited procedure</p> <p>Emergency means a sudden, unavoidable event or series of events which could not reasonably have been foreseen or anticipated at the time of submission of the annual budget for approval</p>	<p>MFOB must approve debt</p> <p>City, town or district must demonstrate use of regular debt authorization process poses undue hardship in meeting emergency</p>	<p>MFOB approved term that may not exceed term for borrowing purpose</p>	
10	<p>Acquiring land or constructing buildings or other structures, including the cost of original equipment, as memorials to members of the army, navy, marine corps, coast guard, or air force</p>		<p>20 years</p>	<p>30</p>
11	<p>Acquiring street railway property under G.L. c. 161, §§ 143-158 operating the same, or contributing toward the capital expenses of a transportation area</p>		<p>10 years</p>	<p>No change</p>
12	<p>Acquiring, constructing, establishing, enlarging, improving or protecting public airports, including acquiring land, including those airports jointly owned by two or more municipalities</p>		<p>10 years</p>	<p>30</p>
13	<p>Eradicating Dutch elm disease, including payment of assessments and charges made under G.L. c. 132</p>		<p>5 years</p>	<p>No change</p>
14	<p>Constructing sewers, sewerage systems and sewage treatment and disposal facilities; or making a lump sum payment of the cost of tie-in to those services in a contiguous city or town</p>	<p>MFOB must approve debt unless city or town has self-supporting sewer enterprise or special revenue fund, as certified by municipal accounting officer</p>	<p>30 years</p>	<p>No change</p>

Clause	Borrowing Purpose	Statutory Limits/Approvals	Statutory Maximum Term	DLS Authorized Maximum Term Based on Useful Life
15	Constructing and rehabilitating municipal golf courses, including acquiring and reconstructing land, installing and replacing irrigation systems, constructing and rehabilitating buildings and paying for equipment and furnishings		20 years	No change
16	Making payments under contracts with the Commonwealth under G.L. c. 40, § 4D for purposes for which loans may be authorized under this section	Same as borrowing purpose	Same as borrowing purpose	No change
17	Constructing a regional incinerator for disposal of solid waste, refuse and garbage by two or more communities		20 years	No change
18	Lending or granting funds to industrial development financing authorities and economic development and industrial corporations	MOBD and DHCD must approve debt	20 years	
19	Undertaking projects fully or partially financed by the Farmers Home Administration of the United States Department of Agriculture under Chapter 50 of Title 7 of the United States Code		40	
20	Cleaning up or preventing pollution caused by existing or closed landfills or other solid waste disposal facilities, including clean-up activities under G.L. c. 21E or G.L. c. 21H	DEP must approve project plans before debt issued	30	
21	Constructing incinerators, refuse transfer facilities, recycling facilities, composting facilities, resource recovery facilities or other solid waste disposal facilities, other than landfills, for disposing of waste, refuse and garbage	DEP must approve project plans before debt issued	25	No change
22	Remodeling, reconstructing or making extraordinary repairs to incinerators, refuse transfer facilities, recycling facilities, resource recovery facilities or other solid waste disposal facilities, other than landfills, owned by the city, town or district, and used for disposing of waste, refuse and garbage	DEP must approve project plans before debt issued	10	No change
23	Closing out a landfill area, opening a new landfill area, or making improvements to an existing landfill area	DEP must approve project plans before debt issued	25	No change
24	Acquisition of a dam or the removal, repair, reconstruction and improvements to a dam owned by a municipality, as may be necessary to maintain, repair or improve such dam. Includes dams, as defined by G.L. c. 253, § 4, and appurtenant real property, acquired by gift, purchase or eminent domain not owned or held in trust by the Commonwealth when the municipality acquires them		40	



SCHOOL PROJECT APPROVED BY SCHOOL BUILDING AUTHORITY – G.L. c. 70B § 6

Maximum Term is Statutory Maximum Term, or DLS Authorized Maximum Term if longer

Borrowing Purpose	Statutory Maximum Term	DLS Authorized Maximum Term Based on Useful Life	
		30	Same as G.L. c. 44, §7(1)
Undertaking a school construction project approved for school facility grant	25	30	
Undertaking a feasibility study required to apply for school facility grant	5		

REGIONAL SCHOOL DISTRICTS – G.L. c. 71 § 16(d) and (n)

Maximum Term is 30 years, or DLS Authorized Maximum Term if shorter

Borrowing Purpose	Statutory Maximum Term	DLS Authorized Maximum Term Based on Useful Life	
		30, or DLS term if shorter	Same as G.L. c. 44, § 7(1)
Acquiring land	30, or DLS term if shorter	No change	Same as G.L. c. 44, §7(1)
Constructing, reconstructing, adding to and equipping school building	30, or DLS term if shorter	No change	Same as G.L. c. 44, §7(1)
Remodeling and making extraordinary repairs to school building	30, or DLS term if shorter	No change	Same as G.L. c. 44, §7(1)
Constructing sewerage systems and sewerage treatment and disposal facilities; purchasing or using municipal sewer system capacity	30, or DLS term if shorter	No change	Same as G.L. c. 44, §7(1); c. 44, § 8(14)
Acquiring departmental equipment	30, or DLS term if shorter	20 years	Same as G.L. c. 44, § 7(1)
Constructing, reconstructing or making improvements to outdoor playground, athletic or recreational facilities	30, or DLS term if shorter	Equipment or asset must cost \$5,000 or more per unit	
Constructing, reconstructing or resurfacing roadways and parking lots	30, or DLS term if shorter	CEO determines 5-20 maximum term based on useful life of equipment or asset	
Constructing other public works or improvements of a permanent nature	30, or DLS term if shorter	30	Same as G.L. c. 44, § 7(1)
Paying for planning, architectural or engineering services related to any of purposes above if issued before debt for project authorized	30, or DLS term if shorter	15	Same as G.L. c. 44, § 7(1)
Paying for planning, architectural or engineering services related to any of purposes above	30, or DLS term if shorter	30	Same as G.L. c. 44, § 7(1)
Paying for planning, architectural or engineering services related to any of purposes above	30, or DLS term if shorter	5	Same as G.L. c. 44, § 7(7)
Paying for planning, architectural or engineering services related to any of purposes above	30, or DLS term if shorter	Same as project debt	Same as G.L. c. 44, § 7(7)

**DIRECTOR OF ACCOUNTS GUIDELINES
ASSET USEFUL LIFE SCHEDULES AND MAXIMUM BORROWING TERMS**
Effective August 11, 2017

ABBREVIATIONS USED IN SCHEDULES

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DLS – Division of Local Services, Department of Revenue

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DLS AUTHORIZED MAXIMUM TERM COLUMN KEY

No change - No Alternative Term Set by DLS for Purpose

Shaded Cell – DLS Not Authorized to Set Alternative Term for Purpose

BORROWING WITHIN DEBT LIMIT – G.L. c. 44, § 7
Maximum Term is Statutory Maximum Term, or DLS Authorized Maximum Term if shorter

Clause	Borrowing Purpose	Statutory Limits/Approvals	Statutory Maximum Term	DLS Authorized Maximum Term Based on Useful Life
1	<p>Acquisition of an interest in land for any purpose a city or town is authorized to acquire land or interests in land, provided the land or the interest in land has a useful life of at least 5 years</p> <p>Landscaping, alteration, remediation, rehabilitation or improvement of land owned by a city or town, provided the project has a useful life of at least 5 years</p> <p>Dredging, improvement, restoration, preservation or remediation of public waterways, lakes or ponds, provided the project has a useful life of at least 5 years</p> <p>Acquisition of equipment or other assets, provided the equipment or asset has a useful life of at least 5 years</p>		Useful life of asset or project, not to exceed 30 years	30 years
1	<p>Acquisition of equipment or other assets, provided the equipment or asset has a useful life of at least 5 years</p>		Useful life of asset, not to exceed 30 years	<p>20 years</p> <p>Equipment or asset must cost \$5,000 or more per unit</p> <p>CEO determines 5-20 maximum term based on useful life of equipment or asset</p>

Clause	Borrowing Purpose	Statutory Limits/Approvals	Statutory Maximum Term	DLS Authorized Maximum Term Based on Useful Life
1	<p>Construction, reconstruction, rehabilitation, improvement, alteration, remodeling, enlargement, demolition, removal or extraordinary repair of municipally-owned buildings, facilities, assets, works or infrastructure, provided the project has a useful life of at least 5 years, including (i) the cost of original equipment and furnishings of the buildings, facilities, assets, works or infrastructure, (ii) damages under chapter 79 resulting from any such acquisition or project, and (iii) the cost of engineering, architectural or other services for feasibility studies, plans or specifications as part of any acquisition or project</p>		Useful life of project, not to exceed 30 years	<p>For projects relating to construction, reconstruction, rehabilitation, improvement, alteration, remodeling, enlargement, demolition, removal or extraordinary repair of municipal buildings, facilities, works or infrastructure – 30 years</p> <p>For projects relating to construction, surfacing, reconstruction, improvement, repair, paving, repaving, resurfacing, extending or widening public ways, sidewalks or municipally-owned parking lots – 15 years</p> <p>For projects relating to construction, reconstruction, rehabilitation, improvement, alteration, remodeling, enlargement, demolition, removal or extraordinary repair of other municipal assets not described above – 5 years</p>
2	<p>Funding the revolving loan fund established under G.L. c. 44, § 53E3/4 to assist in the development of renewable energy and energy conservation projects on privately-held buildings, property or facilities within the city or town</p>		20 years	
3	<p>Paying final judgments</p>		1 year or longer if approved by MFOB	

Clause	Borrowing Purpose	Statutory Limits/Approvals	Statutory Maximum Term	DLS Authorized Maximum Term Based on Useful Life
4	In Boston only, constructing (original), extending or widening ways other than public ways, within, bounding or connecting with public park in the city by the board of park commissioners of the city, with permanent pavement of a lasting character conforming to specifications approved by MDOT, including land damages and cost of pavement and sidewalks laid at the time of the construction; or constructing the ways with stone, block, brick, cement concrete, bituminous concrete, bituminous macadam or other permanent pavement of similar lasting character under specifications approved by MDOT		10 years	No change
5	Cost of repairs to private ways open to the public under section 6N of chapter 40		5 years	No change
6	Making payments under contracts with the Commonwealth under G.L. c. 40, § 4D for purposes for which loans may be authorized under this section	Same as borrowing purpose	Same as borrowing purpose	
7	Paying for feasibility studies or engineering or architectural services for plans and specifications for any proposed project for which a city, town or district is authorized to borrow		5 years if issued before debt for project authorized Otherwise, same as project debt	
8	Paying for energy audits as defined in G.L. c. 25A, § 3, if authorized separately from debt for energy conservation or alternative energy projects		5 years	No change
9	Development, design, purchase and installation of computer hardware or software and computer-assisted integrated financial management and accounting systems		10 years	No change
10	Cleaning up or preventing pollution caused by existing or closed municipal facilities not referenced in clause (20) of section 8, including cleanup or prevention activities taken pursuant to chapter 21E or chapter 21H	DEP must approve project plans before debt issued	10 years	No change
11	For other public work, improvements or asset not specified in this section with a maximum useful life of at least 5 years		5 years	No change

BORROWING OUTSIDE DEBT LIMIT – G.L. c. 44, § 8
Maximum Term is Statutory Maximum Term, or DLS Authorized Maximum Term if longer

Clause	Borrowing Purpose	Statutory Limits/Approvals	Statutory Maximum Term	DLS Authorized Maximum Term Based on Useful Life
1	Temporary loans under G.L. c. 44, §§ 4, 6, 6A, 17		Per applicable § 4, 6, 6A, 17	
2	Providing and distributing food, temporary shelter and other necessities of life during emergencies under G.L. c. 40, § 19		2 years	
3	Establishing or purchasing a water supply system; taking or purchasing water sources, either from public land or private sources, water or flowage rights, or land for the protection of water system		30 years	
3A	Conducting groundwater inventory and analysis of the water supply, including pump tests and quality tests, in connection with development of new or additional water supply sources		10 years	
4	Constructing or enlarging reservoirs; constructing filter beds, construction or reconstruction or making extraordinary repairs to standpipes, buildings for pumping stations including original pumping station equipment, and buildings for water treatment, including original equipment; and acquiring land or any interest in land necessary in connection with those purposes		30 years	
4A	Remodeling, reconstructing or making extraordinary repairs to reservoirs and filter beds	DEP must approve project plans before debt issued	30 years	
5	Constructing or reconstructing, laying or relaying aqueducts or water mains, or for lining or relining such mains and for the development or construction of additional well fields and for wells		40 years	
6	Purchasing and installing water meters		10 years	No change
7	Paying share of municipality's cost to increase the storage capacity of any reservoir, including land acquisition, constructed by the water resources commission for flood prevention or water resources utilization		20 years	30 years
7A	Purchasing, replacing or rehabilitating water departmental equipment		10 years	No change
8	Establishing, purchasing, extending, or enlarging a municipally-owned gas or electric lighting plant, community antenna television system or a telecommunications system		20 years	No change
8A	Remodeling, reconstructing, or making extraordinary repairs to a municipally-owned gas or electric lighting plant, community antenna television system or telecommunications system	MFOB must approve debt and term	10 years	No change

Clause	Borrowing Purpose	Statutory Limits/Approvals	Statutory Maximum Term	DLS Authorized Maximum Term Based on Useful Life
9	<p>Emergency appropriations approved by Director of Accounts</p> <p>Borrowing may be authorized by (1) treasurer, with approval of chief executive officer, of city, town or district under expedited procedure or (2) regular procedure</p> <p>Emergency means a sudden, unavoidable event or series of events which could not reasonably have been foreseen or anticipated at the time of submission of the annual budget for approval and does not include funding of collective bargaining agreements or items previously disapproved by the appropriating authority for the fiscal year in which the borrowing is sought</p>	Director of Accounts must approve debt	<p>2 years</p> <p>Director of Accounts may approve term up to 10 years based on evaluation of city, town or district financial ability</p>	
9A	<p>Emergency appropriations for capital purposes authorized by treasurer, with approval of chief executive officer, of city, town or district under expedited procedure</p> <p>Emergency means a sudden, unavoidable event or series of events which could not reasonably have been foreseen or anticipated at the time of submission of the annual budget for approval</p>	<p>MFOB must approve debt</p> <p>City, town or district must demonstrate use of regular debt authorization process poses undue hardship in meeting emergency</p>	MFOB approved term that may not exceed term for borrowing purpose	
10	Acquiring land or constructing buildings or other structures, including the cost of original equipment, as memorials to members of the army, navy, marine corps, coast guard, or air force		20 years	30
11	Acquiring street railway property under G.L. c. 161, §§ 143-158 operating the same, or contributing toward the capital expenses of a transportation area		10 years	No change
12	Acquiring, constructing, establishing, enlarging, improving or protecting public airports, including acquiring land, including those airports jointly owned by two or more municipalities		10 years	30
13	Eradicating Dutch elm disease, including payment of assessments and charges made under G.L. c. 132		5 years	No change
14	Constructing sewers, sewerage systems and sewage treatment and disposal facilities; or making a lump sum payment of the cost of tie-in to those services in a contiguous city or town	MFOB must approve debt unless city or town has self-supporting sewer enterprise or special revenue fund, as certified by municipal accounting officer	30 years	No change



Clause	Borrowing Purpose	Statutory Limits/Approvals	Statutory Maximum Term	DLS Authorized Maximum Term Based on Useful Life
15	Constructing and rehabilitating municipal golf courses, including acquiring and reconstructing land, installing and replacing irrigation systems, constructing and rehabilitating buildings and paying for equipment and furnishings		20 years	No change
16	Making payments under contracts with the Commonwealth under G.L. c. 40, § 4D for purposes for which loans may be authorized under this section	Same as borrowing purpose	Same as borrowing purpose	No change
17	Constructing a regional incinerator for disposal of solid waste, refuse and garbage by two or more communities		20 years	No change
18	Lending or granting funds to industrial development financing authorities and economic development and industrial corporations	MOBD and DHCD must approve debt	20 years	
19	Undertaking projects fully or partially financed by the Farmers Home Administration of the United States Department of Agriculture under Chapter 50 of Title 7 of the United States Code		40	
20	Cleaning up or preventing pollution caused by existing or closed landfills or other solid waste disposal facilities, including clean-up activities under G.L. c. 21E or G.L. c. 21H	DEP must approve project plans before debt issued	30	
21	Constructing incinerators, refuse transfer facilities, recycling facilities, composting facilities, resource recovery facilities or other solid waste disposal facilities, other than landfills, for disposing of waste, refuse and garbage	DEP must approve project plans before debt issued	25	No change
22	Remodeling, reconstructing or making extraordinary repairs to incinerators, refuse transfer facilities, recycling facilities, resource recovery facilities or other solid waste disposal facilities, other than landfills, owned by the city, town or district, and used for disposing of waste, refuse and garbage	DEP must approve project plans before debt issued	10	No change
23	Closing out a landfill area, opening a new landfill area, or making improvements to an existing landfill area	DEP must approve project plans before debt issued	25	No change
24	Acquisition of a dam or the removal, repair, reconstruction and improvements to a dam owned by a municipality, as may be necessary to maintain, repair or improve such dam. Includes dams, as defined by G.L. c. 253, § 4, and appurtenant real property, acquired by gift, purchase or eminent domain not owned or held in trust by the Commonwealth when the municipality acquires them		40	

SCHOOL PROJECT APPROVED BY SCHOOL BUILDING AUTHORITY – G.L. c. 70B § 6

Maximum Term is Statutory Maximum Term, or DLS Authorized Maximum Term if longer

Borrowing Purpose	Statutory Maximum Term		DLS Authorized Maximum Term Based on Useful Life
	25	30	
Undertaking a school construction project approved for school facility grant	25	30	Same as G.L. c. 44, §7(1)
Undertaking a feasibility study required to apply for school facility grant	5		

REGIONAL SCHOOL DISTRICTS – G.L. c. 71 § 16(d) and (n)

Maximum Term is 30 years, or DLS Authorized Maximum Term if shorter

Borrowing Purpose	Statutory Maximum Term	DLS Authorized Maximum Term Based on Useful Life	
		30, or DLS term if shorter	Same as G.L. c. 44, § 7(1)
Acquiring land	30, or DLS term if shorter	No change	Same as G.L. c. 44, § 7(1)
Constructing, reconstructing, adding to and equipping school building	30, or DLS term if shorter	No change	Same as G.L. c. 44, § 7(1)
Remodeling and making extraordinary repairs to school building	30, or DLS term if shorter	No change	Same as G.L. c. 44, § 7(1)
Constructing sewerage systems and sewerage treatment and disposal facilities; purchasing or using municipal sewer system capacity	30, or DLS term if shorter	No change	Same as G.L. c. 44, § 7(1); c. 44, § 8(14)
Acquiring departmental equipment	30, or DLS term if shorter	20 years	Same as G.L. c. 44, § 7(1)
Constructing, reconstructing or making improvements to outdoor playground, athletic or recreational facilities	30, or DLS term if shorter	Equipment or asset must cost \$5,000 or more per unit	
Constructing, reconstructing or resurfacing roadways and parking lots	30, or DLS term if shorter	CEO determines 5-20 maximum term based on useful life of equipment or asset	
Constructing other public works or improvements of a permanent nature	30, or DLS term if shorter	30	Same as G.L. c. 44, § 7(1)
Paying for planning, architectural or engineering services related to any of purposes above if issued before debt for project authorized	30, or DLS term if shorter	15	Same as G.L. c. 44, § 7(1)
Paying for planning, architectural or engineering services related to any of purposes above	30, or DLS term if shorter	30	Same as G.L. c. 44, § 7(1)
Paying for planning, architectural or engineering services related to any of purposes above	30, or DLS term if shorter	5	Same as G.L. c. 44, § 7(7)
Paying for planning, architectural or engineering services related to any of purposes above	30, or DLS term if shorter	Same as project debt	Same as G.L. c. 44, § 7(7)