

OFFICE OF THE  
EXECUTIVE ASSISTANT



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## Town of Hudson

MASSACHUSETTS 01749-2134

To: Finance Committee

From: Thomas Gregory

Date: April 26, 2023

Re: FY2023 Year-End Deficits

Attached to this memorandum is a spreadsheet showing current year (FY2023) deficits in departmental operating budgets. To resolve these deficits, I am requesting that the Finance Committee recommend deleting “a sum of money” in Article 2 on the Annual Town Meeting Warrant and insert in its place the figure “\$417,796” so that said sum may be transferred at Town Meeting from previously certified and available Free Cash.

As mentioned previously, year-end deficits in prior years have typically been resolved via the alternate method as allowed in G.L. Chapter 44, Section 33B which requires that both the Finance Committee and the Select Board approve transfers from department budgets where a surplus exists. My preference going forward is to establish a practice to bring year-end deficits to Town Meeting to be resolved via Free Cash since Town Meeting is the legislative body which originally appropriated the operating budgets in which a deficit occurs.

I am available to answer any questions.

cc: Select Board  
Neil Vaidya, Finance Director  
Joan Wordell, Town Clerk  
Richard Harrity, Town Moderator

**FY2023  
YEAR-END DEFICITS**

<b>Department</b>	<b>Account</b>	<b>Amount</b>	<b>Explanation</b>
Buidling Department	Expenses (2410-040)	\$10,000	To fund costs associated with computer and supplies for (2) new employee workstations, IT equipment to support e-permitting, and licensure expenses for new Deputy Building Inspector.
DPW - Vehicle Division	Expenses (4219-040)	\$21,100	To fund cost increases associated with general supplies, parts, and lubricating oil.
DPW - Sewer Division	Expenses (4400-040)	\$125,000	To fund cost increases in chemicals and fluctuations in electricity usage.
DPW - Snow & Ice Control	Expenses (4230-040)	\$147,696	To fund snow & ice control expenses deficit which inlcudes expenses for salt, liquid calcium, and vehicle repairs.
EA - Elections & Town Meetings	Expenses (1231-040)	\$11,000	To fund costs increases in advertising for town meetings and elections.
EA - Legal Services	Expenses (1235-040)	\$20,000	To fund costs associated with special counsel services relative to the proposed INTEL redevelopment.
EA - Personnel	Expenses (1237-040)	\$4,000	To fund increased costs associated with new employee hiring expenses including pre-employment physicals and psychological screening for new police officers.
EA - Town Buildings	Expenses (1236-040)	\$15,000	To fund increased costs associated with energy, utility, and telephone expenses.
Fire Department	Expenses (2200-040)	\$16,000	To fund costs associated with state inspections of Tripp's Pond dam and Washington Street dam and to fund increases in fuel costs.
Library Department	Expenses(6100-040)	\$15,000	To fund cost increases associated with database and newspaper subscriptions, maintenance supplies, and utilities.
Police Department	Expenses (2100-040)	\$33,000	To fund costs associated with building maintenance repairs, increased costs for traning, and costs to outfit (2) new police officers hired in FY2023
<b>TOTAL</b>		<b>\$417,796</b>	