

TOWN OF SHUTESBURY PROJECTED REVENUES		final CS /Aid/Recap FY19	TM approved FY20	final CS /Aid/Recap FY20	TM approved FY21	final CS /Aid/Recap FY21	Proposed FY22	fy22 v 21 % chg	fy22 v 21 \$ chg
<b>PROPERTY TAX LEVY</b>									
Previous Levy before Debt Exc.	1	5,023,702	5,228,299	5,228,300	5,431,884	5,431,885	5,649,760	4.01%	217,875
2.5% equals	2	125,593	130,707	130,707	135,797	135,797	141,244	4.01%	5,447
New Growth- includes solar PILOT Override	3 4	79,005	60,000	72,877	119,661	92,768	10,000	-89.22%	(82,768)
New Growth- in Excess of \$25/1000	5				(119,661)				
<b>Property Tax Levy Limit Total</b>	<b>6</b>	<b>5,228,300</b>	<b>5,419,007</b>	<b>5,431,884</b>	<b>5,567,681</b>	<b>5,660,450</b>	<b>5,801,004</b>	<b>2.48%</b>	<b>140,554</b>
Total Town Assessed Value	7	218,851,870	218,851,870	220,009,970	223,454,454	225,990,400	227,578,443	0.70%	1,588,043
Levy Ceiling	8	5,471,297	5,471,297	5,500,249	5,567,681	5,649,760	5,649,760	0.00%	-
Levy Limit % of Levy Ceiling	9	95.6%	99.0%	98.8%	100.0%	100.2%	102.7%	2.48%	0
<b>Debt Exclusions (Incl in Tax Levy)</b>									
Broadband Fiber Network:	10								
Broadband Fiber Network Principle	11		-						
Broadband Fiber Network Interest	12		0						
Regional Schools:	13								
2016-New 10 Year Regional Capital Plan	14	27,770	28,748	28,174	28,174	32,064	31,638	-1.33%	(426)
Senior High Building & Track	15	-	-	-	-	-	-		
<b>Debt Exclusions Total</b>	<b>16</b>	<b>27,770</b>	<b>28,748</b>	<b>28,174</b>	<b>28,174</b>	<b>32,064</b>	<b>31,638</b>	<b>-1.33%</b>	<b>(426)</b>
<b>Maximum allowed Levy</b>	<b>17</b>	<b>5,256,070</b>	<b>5,447,755</b>	<b>5,460,058</b>	<b>5,595,855</b>	<b>5,681,824</b>	<b>5,832,642</b>	<b>2.65%</b>	<b>150,818</b>
(see Levy Calc sheet) formula chg to levy ceiling + debtX	18								
Less Excess Levy Capacity	19	(165,575)	(165,575)	(171,020)	(538,358)	(532,181)	(513,080)	-3.59%	19,101
<b>Tax Levy</b>	<b>20</b>	<b>5,090,495</b>	<b>5,282,180</b>	<b>5,289,038</b>	<b>5,057,497</b>	<b>5,149,643</b>	<b>5,319,562</b>	<b>3.30%</b>	<b>169,919</b>
(see Recap p.1 col. f)	21								
Less Overlay	22	(34,782)	(40,000)	(34,782)	(40,000)	(40,000)	(40,000)	0.00%	-
<b>TOTAL TAX LEVY</b>	<b>23</b>	<b>5,055,713</b>	<b>5,242,180</b>	<b>5,254,256</b>	<b>5,017,497</b>	<b>5,109,643</b>	<b>5,279,562</b>	<b>3.33%</b>	<b>169,919</b>
Levy % of Levy Limit ((excl overlay))	24	96.8%	97.0%	96.9%	90.4%	90.6%	91.2%	0.63%	0
New Tax Revenue	25	193,921	191,685	198,543	(236,759)	92,146	262,065	184.40%	169,919
<b>STATE (CHERRY SHEET)</b>									
<b>State (Cherry Sheet) Aid</b>					<b>Gov's # less 30%</b>				
Chapter 70	26	626,876	629,216	630,386	443,475	630,386	633,326	0.47%	2,940
Charter Tuition Assessment Reimbursement	27	1,876	18,483	1,876	4,674	22,364	6,859	-69.33%	(15,505)
School Choice Receiving Tuition- <b>Not included in Total</b>	28	61575	0	61575	58800	83742	113742	35.82%	30,000
Unrestricted General Government Aid (UGGA)	29	180,075	180,075	180,075	129,582	180,075	186,378	3.50%	6,303
Veterans Benefits	30	6,074	6,074	6,074	-	-	-		-
Exempt: VBS and Elderly	31	6,766	6,766	6,766	4,895	6,993	-	-100.00%	(6,993)

TOWN OF SHUTESBURY PROJECTED REVENUES		final CS /Aid/Recap FY19	TM approved FY20	final CS /Aid/Recap FY20	TM approved FY21	final CS /Aid/Recap FY21	Proposed FY22	fy22 v 21 % chg	fy22 v 21 \$ chg
State Owned Land	32	17,901	17,004	18,981	13,217	18,846	20,648	9.56%	1,802
Public Libraries	33	2,957	3,211	3,305	2,322	3,337	4,443	33.14%	1,106
<b>State (Cherry Sheet) Aid Sub-Total</b>	<b>34</b>	<b>904,100</b>	<b>860,829</b>	<b>909,038</b>	<b>598,165</b>	<b>862,001</b>	<b>851,654</b>	<b>-1.20%</b>	<b>(10,347)</b>
<b>State (Cherry Sheet) Assessments</b>									
Air Pollution	35	(534)	(514)	(514)	(523)	(523)	(527)	0.76%	(4)
RMV Non-Renewal Surcharge	36	(1,400)	(1,400)	(1,660)	(1,380)	(1,380)	(1,380)	0.00%	0
Regional Transit	37	(139)	(27)	(27)	(8)	(8)	0	-100.00%	8
School Choice Sending Tuition	38	(82,077)	(75,938)	(92,893)	(71,011)	(78,233)	(70,913)	-9.36%	7,320
Charter School Sending Tuition	39	(79,704)	(66,577)	(42,476)	(42,511)	(57,804)	(71,196)	23.17%	(13,392)
<b>Total Intergovernmental Expenses Sub-Total</b>	<b>40</b>	<b>(163,854)</b>	<b>(144,456)</b>	<b>(137,570)</b>	<b>(115,433)</b>	<b>(137,948)</b>	<b>(144,016)</b>	<b>4.40%</b>	<b>(6,068)</b>
<b>Net State Aid Total</b>	<b>41</b>	<b>740,246</b>	<b>716,373</b>	<b>771,468</b>	<b>482,732</b>	<b>724,053</b>	<b>707,638</b>	<b>-2.27%</b>	<b>(16,415)</b>
<b>LOCAL ESTIMATED RECEIPTS</b>									
Motor Vehicle Taxes	42	202,312	195,180	202,312	202,153	198,791	198,000	-0.40%	(791)
Penalties/Interest & Fees	43	14,891	14,000	14,891	15,000	15,760	15,500	-1.65%	(260)
Payments in Lieu of Taxes	44	336,578	340,000	336,578	336,000	309,035	336,000	8.73%	26,965
Departmental Revenue	45	13,455	35,000	13,455	13,500	14,625	14,500	-0.85%	(125)
Court Fines	46	2,349	5,000	2,349	2,000	1,290	1,200	-6.98%	(90)
Investment Income	47	16,951	11,000	16,951	17,000	14,484	14,400	-0.58%	(84)
Medicaid Reimbursement	48	18,706	11,000	18,706	18,500	12,362	12,000	-2.93%	(362)
Eastern Franklin Board of Health	49		1,883						
Miscellaneous	50	0	0	0					
<b>Local Sources Total</b>	<b>51</b>	<b>605,242</b>	<b>613,063</b>	<b>605,242</b>	<b>604,153</b>	<b>566,347</b>	<b>591,600</b>	<b>4.46%</b>	<b>25,253</b>
<b>LEVY, STATE AID &amp; LOCAL REC TOTAL</b>	<b>52</b>	<b>6,401,201</b>	<b>6,571,616</b>	<b>6,630,966</b>	<b>6,104,383</b>	<b>6,400,043</b>	<b>6,578,800</b>	<b>2.79%</b>	<b>178,757</b>
<b>FREE CASH/ warrant article</b>									
<b>Free Cash/ warrant art. To fund the FY22 budget</b>							<b>28,410</b>		
<b>Free Cash/ warrant art. to fund the FY21 budget</b>	<b>53</b>				220,000	220,000		-100.00%	(220,000)
<b>Free Cash/ warrant art. to fund the FY21 lost state aid</b>	<b>54</b>				256,357	0			
Use of Free Cash to fund short term Broadband Debt	55	18,775							
Use of Free Cash to fund short term costs at SES	56	42,000							
<b>LEVY, STATE AID, LOCAL RECEIPTS &amp; Free Cash</b>	<b>57</b>	<b>6,461,976</b>	<b>6,571,616</b>	<b>6,630,966</b>	<b>6,580,740</b>	<b>6,620,043</b>	<b>6,607,210</b>	<b>-0.19%</b>	<b>(12,833)</b>
<b>OTHER SOURCES</b>									
WPAT Septic Repair #1,#2,#3, and #4	58	20,425	20,425	20,425	20,425	20,425	20,425	0.00%	0
<b>Other Sources Total</b>	<b>59</b>	<b>20,425</b>	<b>20,425</b>	<b>20,425</b>	<b>20,425</b>	<b>20,425</b>	<b>20,425</b>	<b>0.00%</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>60</b>	<b>6,482,401</b>	<b>6,592,041</b>	<b>6,651,391</b>	<b>6,601,165</b>	<b>6,640,468</b>	<b>6,627,635</b>	<b>-0.19%</b>	<b>(12,833)</b>

SHUTESBURY FY22 TOWN BUDGET

Expenditures Expense Category	No.	Actual FY18	Actual FY19	Budget FY20	Actual FY20	Budget FY21	Budget FY22	Difference	difference
GENERAL GOVERNMENT									
Town Meeting Moderator	1	120	123	125	0	129	131	2	1.75%
Selectboard:									
Salaries									
Selectboard	2	6,149	7,311	7,530	7,530	7,756	7,892	136	1.75%
Secretary	3	20,812	24,725	25,827	23,919	26,602	27,068	466	1.75%
Admin Secretary longevity Bonus	4			300	300	0	0	0	
<i>Subtotal Salaries</i>		26,962	32,036	33,658	31,749	34,359	34,960	601	1.75%
Expenses									
Reasonable accommodations	6	497	0	497	480	497	497	0	0.00%
<i>Subtotal Expenses</i>		1,165	1,918	2,785	2,368	2,785	2,785	0	0.00%
<b>Total Selectboard</b>		<b>28,126</b>	<b>33,954</b>	<b>36,443</b>	<b>34,116</b>	<b>37,144</b>	<b>37,745</b>	601	1.62%
Town Administrator:									
Salaries									
Town Administrator	7	57,315	60,500	62,315	62,315	64,184	67,393	3,209	5.00%
TA longevity Bonus	8		500	0	0	0	0	0	
Town Hall Admin Support	9	4,861	350	500	246	500	500	0	0.00%
<i>Subtotal Salaries</i>		62,176	61,350	62,815	62,561	64,684	67,893	3,209	4.96%
Expenses									
<b>Total Administrator</b>		<b>62,988</b>	<b>61,692</b>	<b>63,685</b>	<b>62,561</b>	<b>65,554</b>	<b>68,763</b>	3,209	4.89%
Finance Committee									
Expenses									
Reserve Fund (budgeted)	12	0	56,950	75,000	63,467	75,000	75,000	0	0.00%
Town Accountant:									
Salary									
Longevity bonus	14	0	0	0	0	0	375	375	
Expenses									
Accountant Certification	16	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
<b>Total Accountant</b>		<b>21,614</b>	<b>22,109</b>	<b>23,033</b>	<b>4,820</b>	<b>23,846</b>	<b>25,028</b>	1,183	4.96%
Independent audit									
	17	0	25,000	0	0	5,000	5,000	0	0.00%
Assessors:									
Salaries									
Board members	18	5,843	5,989	6,169	4,113	6,354	6,465	111	1.75%
Admin. Assessor	19	20,905	21,678	22,071	20,606	22,733	23,131	398	1.75%
Longevity bonus	20	0	0	0	0	0	0	0	
Assessors Clerk	21	10,195	10,938	12,096	12,122	12,459	12,677	218	1.75%
Longevity bonus	22	0	0	150	0	0	0	0	
<i>Subtotal Salaries</i>		36,943	38,606	40,486	36,841	41,546	42,273	727	1.75%
Expenses									
Expenses									
Admin. Assessor Cert	24	1,000	1,000	1,000	0	1,000	1,000	0	0.00%
GIS Web Hosting	25	1,900	1,900	1,900	2,400	2,400	2,900	500	20.83%
GIS Dimensional Data Input	26								
Assessors Computer Maintenance	27	3,820	3,820	4,053	4,053	6,896	8,148	1,252	18.16%
Revaluation	28	8,000	900	1,000	11,577	1,000	1,000	0	0.00%
<i>Subtotal Expenses</i>		18,214	10,144	11,591	21,359	14,934	16,686	1,752	11.73%
<b>Total Assessors</b>		<b>55,157</b>	<b>48,750</b>	<b>52,077</b>	<b>58,200</b>	<b>56,480</b>	<b>58,959</b>	2,479	4.39%
Treasurer:									
Salaries									
Treasurer	29	27,264	27,946	24,720	24,720	25,462	29,286	3,824	15.02%
Assistant Treasurer	30		1,331	1,210	500	1,210	1,210	0	0.00%
Longevity bonus	31	750		0	0	0	0	0	
<i>Subtotal Salaries</i>		28,014	29,277	25,930	25,220	26,672	30,496	3,824	14.34%
Expenses									
Expenses									
Treasurer Certification	33	1,000	667	0	0	0	0	0	
OPEB Actuarial Study- Every 3 yrs	34	0	5,600	1,000	0	1,000	2,000	1,000	100.00%
Tax Title Expense	35	8,371	1,486	8,000	622	8,000	8,500	500	6.25%

Expenditures			Actual	Actual	Budget	Actual	Budget	Budget	Difference	Difference
Expense Category	No.		FY18	FY19	FY20	FY20	FY21	FY22		
Subtotal Expenses			17,213	17,110	18,800	9,536	18,800	21,950	3,150	16.76%
<b>Total Treasurer</b>			<b>45,227</b>	<b>46,387</b>	<b>44,730</b>	<b>34,756</b>	<b>45,472</b>	<b>52,446</b>	6,974	15.34%
Town Collector:										
Salary - Collector	36		18,176	18,631	19,189	19,189	19,765	20,111	346	1.75%
Longevity bonus	37		1,125	0	0	0	0	0	0	
Salary - Assistant Town Collector	38				4,400	0	4,400	2,200	(2,200)	-50.00%
Collector Certification	39		1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
Expenses	40		20,856	21,327	22,260	19,768	22,830	24,657	1,827	8.00%
<b>Total Collector</b>			<b>41,157</b>	<b>40,958</b>	<b>46,849</b>	<b>39,957</b>	<b>47,995</b>	<b>47,968</b>	(27)	-0.06%
Legal Expense										
	41		25,700	19,479	15,000	9,947	15,000	15,000	0	0.00%
Personnel Expenses										
	42		100	180	263	100	263	263	0	0.00%
Town Clerk:										
Salaries										
Clerk	43		23,514	30,017	31,845	31,845	27,170	27,645	475	1.75%
Longevity bonus	44		0		300	300	300	300	0	0.00%
Asst Town Clerk	45		0	688	9,178	9,004	5,320	0	(5,320)	-100.00%
Longevity bonus	46		0		0	0	0	0	0	
Subtotal Salaries			23,514	30,705	41,323	41,149	32,790	27,945	(4,844)	-14.77%
Expenses										
Town Clerk Certification	47		0		0	0	0	0	0	
Expenses	48		700	732	1,250	908	1,250	1,250	0	0.00%
Subtotal Expenses			700	732	1,250	908	1,250	1,250	0	0.00%
<b>Total Town Clerk</b>			<b>24,214</b>	<b>31,437</b>	<b>42,573</b>	<b>42,057</b>	<b>34,040</b>	<b>29,195</b>	(4,844)	-14.23%
Record Storage Committee										
	49				100	0	100	100	0	0.00%
Board of Registrars:										
Salaries	50		805	200	206	206	206	206	0	0.00%
Expenses	51		2,531	5738	5,550	5,550	7,200	7,200	0	0.00%
<b>Total Registrars</b>			<b>3,335</b>	<b>5,938</b>	<b>5,756</b>	<b>5,756</b>	<b>7,406</b>	<b>7,406</b>	0	0.00%
The Dam:										
Salary - Keeper	52		2,667	2,734	2,816	2,816	2,900	2,951	51	1.75%
Salary - Assistant Keeper	53		123	126	129	129	133	136	2	1.75%
Dam Management Consult	54		3,107	0	1,000	0	1,000	1,000	0	0.00%
<b>Total The Dam</b>			<b>5,897</b>	<b>2,860</b>	<b>3,945</b>	<b>2,945</b>	<b>4,033</b>	<b>4,086</b>	53	1.32%
Land Use Clerk										
Salary - Clerk	55			10,171	16,531	10,337	17,027	15,126	(1,901)	-11.17%
Conservation Commission Expenses										
	56		1,164	1,164	1,164	872	1,164	1,164	0	0.00%
Planning Board Expenses										
	57		1,492	1,492	1,493	38	484	7,500	7,016	1449.59%
Water Resources Com. Expenses										
	58		0	0	600	0	600	600	0	0.00%
Zoning Board of Appeals										
Expenses	59		504	803	1,000	359	1,000	1,000	0	0.00%
Town Buildings:										
Custodial Wages	60		4,864	5,929	6,116	6,115	6,300	6,410	110	1.75%
Expenses										
Equipment Maintenance	61		6,997	6,997	6,997	7,750	6,997	8,500	1,503	21.48%
Electricity	62		10,697	10,803	10,000	10,561	10,000	12,000	2,000	20.00%
Heating	63		11,168	11,207	14,000	7,912	14,000	9,000	(5,000)	-35.71%
Telephone	64		6,832	7,258	7,320	8,195	7,320	5,000	(2,320)	-31.69%
Internet	65		3,626	3,742	0	1,258	0	5,000	5,000	
Supplies	66		1,791	1,296	1,791	924	1,791	1,791	0	0.00%
Repairs	67		8,631	4,999	9,451	20,138	9,451	9,451	0	0.00%
<b>Total Town Buildings</b>			<b>54,604</b>	<b>52,232</b>	<b>55,675</b>	<b>62,854</b>	<b>55,859</b>	<b>57,152</b>	1,293	2.32%
Town Vehicle Energy:										
Fuel	68		34,131	31,642	34,131	28,754	34,131	34,131	0	0.00%

Expenditures Expense Category	No.	Actual FY18	Actual FY19	Budget FY20	Actual FY20	Budget FY21	Budget FY22	Difference FY22	Difference difference
<b>Other General Government:</b>									
Copier Expense	69	1,137	1,500	1,500	1,179	1,500	1,500	0	0.00%
Postage	70	1,033	1,475	1,800	973	1,800	1,800	0	0.00%
Printing & Advertising	71	1,051	3,535	3,000	3,000	3,000	3,000	0	0.00%
IT support	72	1,327	1,880	2,100	2,418	2,100	2,500	400	19.05%
Town Newsletter	73	1,918	2,415	3,780	1,624	3,780	3,780	0	0.00%
Annual Town Report	74	1,044	1,130	1,130	1,130	1,130	1,130	0	0.00%
Office Supplies	75	1,026	1,140	1,219	1,124	1,219	1,219	0	0.00%
Office Equipment	76	1,129	3,973	4,000	2,548	4,000	4,000	0	0.00%
Energy Committee	77	0		200	0	200	200	0	0.00%
ADA Committee	78	0		438	438	438	438	0	0.00%
Farm & Forestry Committee	79	0		175	0	175	175	0	0.00%
<b>Total Other General Govt</b>	<b>80</b>	<b>9,664</b>	<b>17,048</b>	<b>19,342</b>	<b>14,434</b>	<b>19,342</b>	<b>19,742</b>	<b>400</b>	<b>2.07%</b>
<b>TOTAL GENERAL GOVT</b>		<b>412,674</b>	<b>497,677</b>	<b>539,714</b>	<b>476,464</b>	<b>547,266</b>	<b>563,704</b>	<b>11,323</b>	<b>3.00%</b>
<b>PROTECTION OF PERSONS &amp; PROPERTY</b>									
<b>Police Department:</b>									
<b>Salaries</b>									
Chief	81	83,448	39,299	61,800	61,800	63,654	64,768	1,114	1.75%
holiday pay	82			1,664	0	1,714	1,744	30	1.75%
longevity bonus	83	0		0	0	0	0	0	
Police Wages	84	117,201	91,338	133,000	90,462	136,990	128,271	(8,719)	-6.36%
<b>Subtotal Expenses</b>				<b>133,000</b>	<b>90,462</b>	<b>136,990</b>	<b>128,271</b>	<b>(8,719)</b>	<b>-6.36%</b>
longevity bonus	85	0		0	0	0	0	0	
<b>Subtotal Salaries</b>		<b>200,650</b>	<b>130,637</b>	<b>196,464</b>	<b>152,262</b>	<b>202,358</b>	<b>194,783</b>	<b>(7,575)</b>	<b>-3.74%</b>
<b>Expenses</b>									
Expenses	86	12,113	17,039	19,000	19,632	19,000	19,000	0	0.00%
Cruiser Maintenance	87	5,051	3,088	5,471	6,418	5,471	5,471	0	0.00%
<b>Subtotal Expenses</b>		<b>17,164</b>	<b>20,126</b>	<b>24,471</b>	<b>26,050</b>	<b>24,471</b>	<b>24,471</b>	<b>0</b>	<b>0.00%</b>
<b>Total Police</b>		<b>217,813</b>	<b>150,763</b>	<b>220,935</b>	<b>178,311</b>	<b>226,829</b>	<b>219,254</b>	<b>(7,575)</b>	<b>-3.34%</b>
<b>Fire Department:</b>									
<b>Salaries</b>									
Chief	88	55,409	65,000	66,950	66,950	68,959	70,165	1,207	1.75%
longevity bonus	89	0							
Training Wages	90	12,769	15,789	16,320	18,805	16,810	17,104	294	1.75%
Call Wages	91	7,645	10,699	13,535	9,245	13,941	14,185	244	1.75%
longevity bonus	92	0	1,000	0	0	0	0	0	0.00%
<b>Subtotal Salaries</b>		<b>75,823</b>	<b>92,488</b>	<b>96,805</b>	<b>95,001</b>	<b>99,709</b>	<b>101,454</b>	<b>1,745</b>	<b>0.00%</b>
<b>Expenses</b>									
Expenses	93	6,400	6,325	6,600	6,504	7,100	7,100	0	0.00%
Maintenance	94	10,810	10,880	11,000	10,970	11,000	11,000	0	0.00%
Equipment-SCBA Air Tanks 2-3 per year	95	1,984	1,996	2,000	1,900	2,000	2,000	0	0.00%
Fire Hose Replacement	96	1,982	2,000	2,000	1,991	2,000	2,000	0	0.00%
Turn Out Gear	97	3,800	4,000	4,400	4,400	4,400	4,400	0	0.00%
Equipment	98	7,500	6,977	7,500	7,423	7,000	7,000	0	0.00%
<b>Subtotal Expenses</b>		<b>32,476</b>	<b>32,178</b>	<b>33,500</b>	<b>33,187</b>	<b>33,500</b>	<b>33,500</b>	<b>0</b>	<b>0.00%</b>
<b>Total Fire</b>		<b>108,299</b>	<b>124,666</b>	<b>130,305</b>	<b>128,188</b>	<b>133,209</b>	<b>134,954</b>	<b>1,745</b>	<b>1.31%</b>
Emergency Mangement	99	1,990	1,990	1,990	1868	1,990	1,990	0	0.00%
Emergency Phone notification	100	2,000	2,000	2,000	1,470	2,000	1,500	(500)	-25.00%
Ambulance Service	101	29,870	30,750	31,689	31,750	32,640	33,300	660	2.02%
Building Inspector	102	4,500	4,500	4,500	4,500	4,600	4,600	0	0.00%
Dog Officer	103	2,884	2,956	3,044	3,044	3,136	3,191	55	1.75%
Dog Officer Expenses	104	0	0	648	0	648	648	0	0.00%
Tree Warden	105	0	0	701	1,895	722	735	13	1.75%
Tree Warden Expenses	106	0	245	4,477	0	4,477	4,477	0	0.00%
Constable	107	160	164	174	174	179	182	3	1.75%
<b>Total Emergency Mgt</b>		<b>41,404</b>	<b>42,605</b>	<b>49,223</b>	<b>44,701</b>	<b>50,392</b>	<b>50,623</b>	<b>231</b>	<b>0.46%</b>
<b>TOTAL PROT OF P &amp; P</b>		<b>367,516</b>	<b>318,033</b>	<b>400,463</b>	<b>351,200</b>	<b>410,430</b>	<b>404,831</b>	<b>(5,599)</b>	<b>-1.36%</b>
<b>EDUCATION</b>									
Elementary School	108	1,987,323	2,054,976	2,172,311	2,153,869	2,193,673	2,238,079	44,406	2.02%
Amherst/Pelham Regional	109	1,735,946	1,775,964	1,775,644	1,775,203	1,675,873	1,611,136	(64,737)	-3.86%
School Choice	110	0	92,893	0	78,233	0	0	0	

Expenditures		Actual	Actual	Budget	Actual	Budget	Budget	Difference difference	
Expense Category	No.	FY18	FY19	FY20	FY20	FY21	FY22		
Charter Sending Tuition	111	0	61,911		37,316				
Elementary Transportation	112	64,603	58,848	65,845	60,491	87,428	84,330	(3,098)	-3.54%
Regional Debt Assessments:	113								
High School Bonds - Long Term	114	22,728	27,770	28,748	28,748	28,748	31,638	2,890	10.05%
<b>Total Education</b>		<b>3,810,600</b>	<b>4,072,361</b>	<b>4,042,548</b>	<b>4,133,861</b>	<b>3,985,722</b>	<b>3,965,183</b>	<b>(20,539)</b>	<b>-0.52%</b>
<b>PUBLIC WORKS &amp; FACILITIES</b>									
Highway Department:									
Salaries									
Highway Superintendent	115	63,772	65,367	67,328	67,328	69,348	70,561	1,214	1.75%
longevity bonus	116	0	1,000						
Wages	117	78,526	85,027	92,703	60,126	95,484	97,155	1,671	1.75%
longevity bonus	118	0		0		0	500	500	
<i>Subtotal Salaries</i>		<i>142,298</i>	<i>151,394</i>	<i>160,031</i>	<i>127,454</i>	<i>164,832</i>	<i>168,216</i>	<i>3,385</i>	<i>2.05%</i>
Expenses									
Expenses	119	2,686	2,681	2,686	2,584	2,686	2,500	(186)	-6.92%
Materials	120	25,763	24,844	24,870	24,837	24,870	24,870	0	0.00%
Machinery Maintenance	121	32,704	32,419	30,000	28,482	30,000	30,000	0	0.00%
Tools and Equipment	122	10,102	2,800	2,800	2,751	2,800	2,500	(300)	-10.71%
Uniform Service	123	2,773	3,270	4,000	3,480	4,000	4,000	0	0.00%
Gravel Road Maint.	124	27,519	37,917	30,000	27,175	30,000	30,000	0	0.00%
Striping	125	4,158	5,901	7,500	9,099	7,500	7,500	0	0.00%
Catch Basing clean-up	126	4,070	3,900	5,000	2,145	5,000	5,000	0	0.00%
<i>Subtotal Expenses</i>		<i>109,776</i>	<i>113,731</i>	<i>106,856</i>	<i>100,552</i>	<i>106,856</i>	<i>106,370</i>	<i>(486)</i>	<i>-0.45%</i>
<b>Total Highway Dept</b>		<b>252,074</b>	<b>265,125</b>	<b>266,887</b>	<b>228,006</b>	<b>271,688</b>	<b>274,586</b>	<b>2,899</b>	<b>1.07%</b>
Snow Removal:									
Wages overtime	127	25,461	25,095	23,955	16,444	24,674	25,106	432	1.75%
Materials	128	65,136	56,456	50,000	49,473	50,000	50,875	875	1.75%
<b>Total Snow Removal</b>		<b>90,598</b>	<b>81,551</b>	<b>73,955</b>	<b>65,917</b>	<b>74,674</b>	<b>75,981</b>	<b>1,307</b>	<b>1.75%</b>
Solid Waste:									
Recycling Coordinator- revolving fund	129	0	0	0	0	0	0	0	
Rubbish & Recycle Hauling	130	62,400	63,300	64,200	64,200	65,100	66,000	900	1.38%
Hazardous Waste Pickup	131	100	300	1,350	300	1,350	1,350	0	0.00%
Sanitary Landfill-WM	132	23,779	24,562	27,125	24,679	32,725	35,940	3,215	9.82%
<b>Total Solide Waste</b>		<b>86,279</b>	<b>88,162</b>	<b>92,675</b>	<b>89,179</b>	<b>99,175</b>	<b>103,290</b>	<b>4,115</b>	<b>4.15%</b>
Water Quality	133	100	191	1,393	0	1,393	1,393	0	0.00%
Cemetery:									
Cemetery Wages	134	1,690	2,907	4,135	2,186	4,259	4,333	75	1.75%
longevity bonus	135								
Cemetery Expenses	136	1,624	1,088	1,631	1,149	1,631	1,631	0	0.00%
<b>Total Cemetery</b>		<b>3,314</b>	<b>3,995</b>	<b>5,766</b>	<b>3,335</b>	<b>5,890</b>	<b>5,964</b>	<b>75</b>	<b>1.27%</b>
<b>TOTAL DPW / FACILITIES</b>		<b>432,365</b>	<b>439,024</b>	<b>440,676</b>	<b>386,436</b>	<b>452,819</b>	<b>461,214</b>	<b>8,395</b>	<b>1.85%</b>
<b>HUMAN SERVICES</b>									
County Health Finance Salary	137	1,792	367	1,883	0	1,939	1,978	38	1.97%
longevity bonus	138	0	0	0	0	0	0	0	
County Health District	139	29,207	29,791	30,536	30,536	31,147	31,692	545	1.75%
Board of Health Expenses	140	558	620	1,900	665	1,900	1,900	0	0.00%
Board of Health Expenses-Flu Expenses	141	0		0	0	0	0	0	
Inspector of Animals	142	527	549	566	566	566	566	0	0.00%
Council on Aging	143	190	200	200	200	200	200	0	0.00%
Veteran's Benefits	144	383	4,870	10,000	0	8,000	5,000	(3,000)	-37.50%
Veterans' Programs	145	3,337	3,402	3,528	3,528	3,818	4,521	704	18.43%
<b>Total Human Services</b>		<b>35,993</b>	<b>39,799</b>	<b>48,613</b>	<b>35,495</b>	<b>47,570</b>	<b>45,857</b>	<b>(1,713)</b>	<b>-3.60%</b>
<b>CULTURE &amp; RECREATION</b>									
Salaries									
<b>Librarian</b>	146	41,811	42,856	44,141	44,141	45,466	46,261	796	1.75%
longevity bonus	147	500		0		0	0	0	
<b>Assistant/Aides</b>	148	15,831	15,772	16,714	16,217	17,215	17,516	301	1.75%
longevity bonus	149	0		0		0	0	0	
<i>Subtotal Salaries</i>		<i>58,142</i>	<i>58,628</i>	<i>60,855</i>	<i>60,358</i>	<i>62,681</i>	<i>63,778</i>	<i>1,097</i>	<i>1.75%</i>
Expenses									

Expenditures			Actual	Actual	Budget	Actual	Budget	Budget	Difference	Difference
Expense Category		No.	FY18	FY19	FY20	FY20	FY21	FY22		
	Library Expenses	150	14,051	14,898	16,974	16,974	16,990	19,856	2,866	16.87%
	Recreation Committee	151	1,125	750	750	750	1,000	1,000	0	0.00%
	Open Space Committee	152	0		100	0	100	1,500	1,400	1400.00%
	Historical Commission	153	350	16	360	60	360	360	0	0.00%
	Memorial Day	154	244	136	298	177	298	298	0	0.00%
	<i>Subtotal Salaries</i>		<i>15,770</i>	<i>15,800</i>	<i>18,482</i>	<i>17,961</i>	<i>18,748</i>	<i>23,014</i>	<i>4,266</i>	<i>22.75%</i>
	<b>Total Culture &amp; Rec</b>		<b>73,912</b>	<b>74,429</b>	<b>79,337</b>	<b>78,319</b>	<b>81,429</b>	<b>86,792</b>	<b>5,363</b>	<b>6.59%</b>
	DEBT SERVICE									
	Principal - Long-Term Debt:									
	Fire Truck	155	86,800	86,800	88,788	86,800	0	0	0	0.00%
	Dump Truck	156	20,000	20,000	20,960	20,000	0	0	0	0.00%
	WPAT septic repair	157	20,435	20,435	20,435	20,435	20,435	20,435	0	0.00%
	Broadband Fiber Network	158			0		0	0	0	0.00%
	Interest - Long-Term Debt:									
	Fire Truck	159	5,963	3,975	1,988	1,988	0	0	0	0.00%
	Dump Truck	160	1,920	1,440	960	960	0	0	0	0.00%
	Short-Term Notes	161	3,695	1,100	5,000	550	2,000	2,000	0	0.00%
	<b>Total Debt Service</b>		<b>138,814</b>	<b>133,750</b>	<b>138,130</b>	<b>130,733</b>	<b>22,435</b>	<b>22,435</b>	<b>0</b>	<b>0.00%</b>
	MISCELLANEOUS									
	Retirement County	162	181,281	194,374	214,171	213,950	225,000	237,000	12,000	5.33%
	Unemployment Compensation	163	12,816	8,825	1,000	1,000	0	5,000	5,000	
	Health Insurance	164	399,280	468,994	474,941	484,711	505,000	520,000	15,000	2.97%
	Hamp Trust Employee Co-Pay Account	165			4,582	100	4,582	2,500	(2,082)	-45.44%
	OPEB Trust Fund (transferred to the OPEB	166	50,000	50,000	50,000	50,000	50,000	50,000	0	0.00%
	Sick Bank Benefit	167	0	0	500	0	500	500	0	0.00%
	Medicare Tax	168	36,571	37,225	40,136	39,394	41,340	42,064	723	1.75%
	Insurance and Bonds	169	64,771	65,670	67,000	56,812	70,000	68,000	(2,000)	-2.86%
	Council Of Gov't Assessments	170	14,304	14,385	13,628	13,628	13,775	13,011	(764)	-5.55%
	Gasoline Leak/fire station-fund 30	171	10,000		6,000	0	0	0	0	
	Transfer to Capital Projects: belowf30	172	0		0		0	0	0	
	Library Building Fund	173	25,000	25,000	25,000	25,000	25,000	25,000	0	0.00%
	Town Bldg Repairs/Maint Fund	174	0		5,000	5,000	5,000	0	(5,000)	-100.00%
	COVID Bonus	175	0		0	0	0	1,850	1,850	
	Energy Efficiency projects	176	1,262		0	0	0	0	0	
	Wired West Annual Fee	177	1,000		0	0	0	0	0	
	Transfer to Capital Stabilization	178					112,695	112,695	0	0.00%
	<b>Total Miscellaneous</b>		<b>796,285</b>	<b>864,473</b>	<b>901,958</b>	<b>889,594</b>	<b>1,052,892</b>	<b>1,077,620</b>	<b>24,727</b>	<b>2.35%</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>179</b>	<b>6,068,159</b>	<b>6,439,545</b>	<b>6,591,439</b>	<b>6,482,102</b>	<b>6,600,563</b>	<b>6,627,635</b>	<b>27,072</b>	<b>0.41%</b>
	<b>TOTAL REVENUE PROJECTIONS</b>	<b>180</b>	<b>6,285,909</b>	<b>6,461,202</b>	<b>6,592,041</b>	<b>6,651,391</b>	<b>6,601,165</b>	<b>6,627,635</b>	<b>26,470</b>	<b>0.40%</b>
	<b>GAP</b>	<b>181</b>	<b>217,750</b>	<b>21,656</b>	<b>602</b>	<b>169,289</b>	<b>602</b>	<b>(0)</b>	<b>(602)</b>	<b>0.00%</b>