

TOWN OF SHUTESBURY PROJECTED REVENUES

	final Cherry Sheet/Aid/Recap FY13	final Cherry Sheet/Aid/Recap FY14	final Cherry Sheet/Aid/Recap FY15	finalCherry Sheet/Aid/Recap FY16	proposed FY17	PropFY17-finalFY16 Change
Revenues						
Tax Levy						
1 Previous Levy before Debt Exc.	4,172,341	4,301,932	4,427,255	4,577,790	4,712,235	134,445
2 2.5% Increment	104,309	107,548	110,681	114,445	117,806	3,361
3 New Growth - Actual	25,282	17,775	39,854	20,000	20,000	-
4 Override	-	-	-	-	-	-
Property Tax Levy Total	4,301,932	4,427,255	4,577,790	4,712,235	4,850,041	137,806
5 Excess Capacity	(23,327)	(20,000)	(20,000)	(20,000)	(20,000)	-
6 Debt Exclusion (detail below)	-	-	-	-	-	-
7 Detail - Debt Exclusions (Included in Tax Levy)	-	-	-	-	-	-
8 Elementary School:	-	-	-	-	-	-
9 Debt Exclusion Reduction	(183,506)	(121,940)	(18,508)	0	0	-
10 School Bond	231,833	121,940	18,508	0	0	-
Regional Schools:	-	-	-	-	-	-
11 2016-New 10 Year Regional Capital Plan	11,275	10,865	-	23,155	27,852	4,697
12 Senior High Building & Track	26,300	21,651	27,843	12,713	-	(12,713)
Debt Exclusions Total	85,901	32,516	27,843	35,868	27,852	(8,016)
14 Overlay	(40,000)	(40,000)	(30,000)	(40,000)	(40,000)	-
Appropriated Levy Total	4,324,506	4,399,771	4,555,633	4,688,103	4,817,893	129,790
State (Cherry Sheet) Aid						
16 A1 - Chapter 70	584,974	588,274	593,590	613,366	615,726	2,360
17 Charter Tuition Assessment Reimbursement	-	-	51,109	14,357	-	(14,357)
18 School Lunch (Offset Receipts)/DO NOT USE	-	-	-	-	-	-
19 A3 - School Construction	183,506	121,940	-	-	-	-
20 MSBA FY14 Accrual	-	-	18,508	-	-	-
21 A4 - Tuition of state wards	-	-	-	-	-	-
22 B1 - Unrestricted Aid (Lottery)	143,436	146,827	150,899	156,331	163,053	6,722
23 B6 - Police Career Incentive	-	-	-	-	-	-
24 B9 - Exempt: Sur. Spouse/Vets	-	-	-	-	-	-
25 B10 - Elderly Exemptions	6,166	5,664	5,387	5,664	6,168	504
26 -Veterans Benefits	3,100	5,111	0	6,030	6,030	-
27 B11 - State Owned Land	11,580	10,775	17,549	17,549	17,416	(133)
28 B12- Medicaid Reimbursement	-	-	16,300	14,500	14,400	(100)
29 Other State Revenue Library (offset/not general fund \$1998)	2,212	2,090	2,812	2,812	2,806	(6)
State (Cherry Sheet) Aid Sub-Total	934,974	880,681	856,154	830,609	825,599	(5,010)
Less Intergovernment Exp:						
31 School Choice	46,465	60,375	61,279	40,000	59,000	19,000
32 Charter School sending tuition	-	-	52,983	17,145	-	(17,145)
33 State Assess RMV Non-Renewal Surcharge	1,200	1,260	1,200	1,200	1,200	-
34 State Assess Air Poll Control	484	522	519	519	532	13
35 State Assess Rd Assist Maint	-	-	-	-	-	-
36 Regional Transit Charge	68	68	68	92	-	(92)
Total Intergovernmental Expenses Sub-Total	48,217	62,225	116,049	58,956	60,732	1,776
State Aid Total	886,757	818,456	740,105	771,653	764,867	(6,786)
Local Sources						
39 Motor Vehicle Taxes	154,000	161,000	169,000	181,000	174,000	(7,000)
40 Penalties/Interest & Fees	16,500	15,300	16,500	16,200	15,755	(445)
41 Payments in Lieu of Taxes	307,600	318,000	319,000	323,500	319,000	(4,500)
42 Departmental Revenue	25,400	26,400	25,000	27,500	25,000	(2,500)
43 Court Fines	4,100	6,500	18,000	11,600	11,000	(600)
44 Investment Income	5,700	6,800	5,000	3,500	5,000	1,500
45 Miscellaneous	450	1,525	1,000	0	1,000	1,000
Local Sources Total	513,750	535,525	553,500	563,300	550,755	(12,545)
LEVY, STATE AID & LOCAL SOURCES TOTAL	5,725,013	5,753,752	5,849,238	6,023,056	6,133,515	110,459
Other Sources						
48 Eastern Franklin Board of Health	-	1,548	1,614	1,697	1,750	53
49 WPAT Septic Repair #1	10,401	10,401	10,400	10,400	10,400	-
50 WPAT Septic Repair #2	3,404	3,404	3,388	3,388	3,388	-
51 WPAT Septic Repair #3	2,835	2,835	2,835	2,835	2,835	-
52 WPAT Septic Repair #4	-	-	3,791	3,791	3,802	11
53 High School Bond Escrow	-	-	-	-	-	-
Other Sources Total	16,640	18,188	22,028	22,111	22,175	64
FREE CASH						
55 Unemployment fund	-	-	-	-	-	-
56 OPEB	-	-	-	-	-	-
STABILIZATION						
57 Capital Projects	-	-	-	-	-	-
58 Stabilization Capital Fund	-	-	-	-	-	-
59 Stabilization Fund	-	-	-	-	-	-
Other Sources, Free Cash & Stabilization Total	16,640	18,188	22,028	22,111	22,175	64
Total Revenues	5,741,653	5,771,940	5,871,266	6,045,167	6,155,690	110,523
Total Revenues	5,741,653	5,771,940	5,871,266	6,045,167	6,155,690	110,523

SHUTESBURY FY17 TOWN BUDGET

Expenditures		Actual	Budget	Budget	Budget	Budget	\$	%
No.	Expense Category	FY14	FY15	FY16	FY17	Change	Change	Change
1	Town Meeting Moderator	112	114	116	116	0	0	0.0%
	Selectboard:							
2	Salaries	6,558	6,689	6,823	7,027	205	0	3.0%
3	Expenses	946	2,288	2,288	2,288	0	0	0.0%
4	reasonable accommodations	0	497	497	497	0	0	0.0%
5	Salary - Secretary	19,161	19,161	19,453	20,036	583	0	3.0%
6	Longevity Bonus							
	<i>Subtotal Selectboard</i>	26,665	28,635	29,061	29,849	788	0	2.7%
	Town Administrator:							
7	Salary	52,695	53,749	54,824	56,468	1,645	0	3.0%
8	Expenses	870	870	870	870	0	0	0.0%
9	Longevity bonus	0	300	0	0	0	0	0.0%
10	Town Hall Administrative Support	1,069	4,080	4,080	4,202	122	0	3.0%
11	Finance Committee	129	298	298	298	0	0	0.0%
12	Reserve Fund (budgeted)	36,354	72,000	72,000	72,000	0	0	0.0%
	Town Accountant:							
13	Salary	15,749	16,064	16,385	16,875	490	0	3.0%
14	Accountant Certification	1,000	1,000	1,000	1,000	0	0	0.0%
15	longevity bonus	0	0	0	250	250	0	6.4%
16	Expenses	2,788	3,035	3,115	3,315	200	0	0.0%
17	Independent audit	0	12,500	12,500	12,500	0	0	0.0%
	Assessors:							
18	Admin. Assessor	19,213	19,998	19,990	20,596	606	0	3.0%
19	Admin. Assessor Cert	1,000	1,000	1,000	1,000	0	0	0.0%
20	longevity bonus	0	0	750	0	-750	0	-100.0%
21	Salary - Board of Assessor	5,372	5,480	5,590	5,758	168	0	3.0%
22	Salary - Assessors Clerk	5,115	10,745	10,960	11,288	328	0	3.0%
23	longevity bonus	0	0	375	0	-375	0	-100.0%
24	Expenses	2,154	3,638	3,638	3,638	0	0	0.0%
25	GIS Web Hosting	1,900	1,900	2,000	2,000	0	0	0.0%
	GIS Dimensional Data Input							
26	Assessors Computer Maintenance	3,400	3,400	3,400	3,710	310	0	9.1%
27	Revaluation	5,878	4,000	4,000	4,000	0	0	0.0%
	<i>Subtotal</i>	154,686	213,576	216,775	219,769	2,994	0	1.4%
	Treasurer:							
28	Salary	25,057	25,558	26,069	26,861	792	0	3.0%
29	longevity bonus	0	0	0	0	0	0	0.0%
30	Treasurer Certification	1,000	1,000	1,000	1,000	0	0	0.0%
31	Expenses	8,257	8,257	9,557	9,557	0	0	0.0%
32	OPEB Actuarial Study- Every 3 years		1,700	3,300	3,300	0	0	0.0%
33	Tax Title Expense	1,050	14,000	10,000	10,000	0	0	0.0%
	<i>Subtotal Treasurer</i>	35,364	50,515	49,926	50,718	792	0	1.6%
	Town Collector:							
34	Salary	16,705	17,039	17,380	17,908	528	0	3.0%
35	longevity bonus	0	0	0	0	0	0	0.0%
36	Town Collector Certification	1,000	1,000	1,000	1,000	0	0	0.0%
37	Expenses	16,918	15,461	19,710	19,710	0	0	0.0%
	<i>Subtotal Town Collector</i>	34,623	33,500	38,090	38,618	528	0	1.4%
38	Legal Expense	6,048	9,000	9,000	9,000	0	0	0.0%

SHUTESBURY FY17 TOWN BUDGET

Expenditures Expense Category	No.	Actual FY14	Budget FY15	Budget FY16	Budget FY17	\$ Change	% Change
Personnel Expenses	39	263	263	263	263	0	0.0%
Town Clerk:							
Salary	40	21,625	22,058	22,499	23,167	668	3.0%
longevity bonus	41	0	0	0	0	0	
Asst Town Clerk	42	0	0	0	0	0	
longevity bonus	43	0	0	0	0	0	
Town Clerk Certification	44	1,000	1,000	1,000	0	-1,000	-100.0%
Expenses	45	682	1,363	1,363	1,000	-363	-26.6%
Board of Registrars:							
Registrar Salaries	46	782	798	814	838	24	3.0%
Registrars expenses	47	2,569	7,560	7,560	7,000	-560	-7.4%
The Dam:							
Keeper	48	2,452	2,501	2,551	2,628	77	3.0%
Assistant Keeper	49	115	116	118	122	3	2.7%
Dam Management Consult	50	0	1,000	1,000	1,000	0	0.0%
Conservation Com. Exp.	51	631	1,164	1,164	1,164	0	0.0%
Conservation Com. Clerk	52	4,812	4,908	5,006	5,156	150	3.0%
Planning Board	53	284	1,492	1,492	1,492	0	0.0%
Planning Board Clerk	54						
Water Resources Com. Expenses	55	112	600	600	600	0	0.0%
Zoning Board of Appeals	56	932	1,000	1,000	1,000	0	0.0%
Zoning Board of Appeals Clerk	57	942	1,211	1,235	1,272	37	3.0%
Town Buildings:							
Custodial Wages	58	3,804	7,791	7,911	8,148	237	3.0%
Equipment Maintenance	59	14,780	6,000	6,997	6,997	0	0.0%
Electricity	56	8,503	10,000	10,000	10,000	0	0.0%
Heating	58	16,089	16,000	17,000	17,000	0	0.0%
Telephone/Internet	59	7,183	7,320	7,320	7,320	0	0.0%
Telephone-strec LINE	60	619	0	0	0	0	
Supplies	61	1,165	1,791	1,791	1,791	0	0.0%
Repairs	62	7,824	9,451	9,451	9,451	0	0.0%
TownVehicle Energy:							
Fuel	63	44,679	35,051	36,131	36,131	0	0.0%
		147,895	149,438	153,267	152,540	-727	-0.5%
Subtotal							
Other General Government:							
Copier Expense	64	2,093	4,500	4,500	4,500	0	0.0%
Postage	65	1,104	1,800	1,800	1,800	0	0.0%
Printing & Advertising	66	1,481	4,000	4,000	4,000	0	0.0%
IT support	67	1,417	1,500	1,500	2,100	600	40.0%
Town Newsletter	68	3,031	3,780	3,780	3,780	0	0.0%
Annual Town Report	69	459	1,130	1,130	1,130	0	0.0%
Office Supplies	70	747	1,219	1,219	1,219	0	0.0%
Office Equipment	71	2,650	4,000	4,000	4,000	0	0.0%
Town Center Committee	72	0	298	298	298	0	0.0%
Energy Committee	73	0	995	995	995	0	0.0%
ADA Committee	74	0	438	438	438	0	0.0%
Broadband Committee	75	0	0	0	500	500	
Farm & Forestry Committee	76	0	175	175	175	0	0.0%
		12,982	23,835	23,835	24,935	1,100	4.6%
Subtotal							

EXPENSES

SHUTESBURY FY17 TOWN BUDGET

Expenditures		Actual	Budget	Budget	Budget	Budget	\$	%
Expense Category		FY14	FY15	FY16	FY17	Change	Change	Change
No.								
	Total General Government	412,327	499,612	511,070	516,545	5,475	1.1%	
	Protection of Persons and Property							
	Police Department:							
74	Chief's Salary	65,686	67,657	69,686	71,777	2,090	3.0%	
75	longevity bonus	500	500	0	0	0		
76	Police Wages	102,395	96,548	98,479	101,433	2,954	3.0%	
77	Quinn Bill wages/FY14 to Police Wages	0	0	0	0	0		
78	longevity bonus	0	0	0	0	0		
79	Expenses	16,871	18,000	18,000	18,000	0	0.0%	
80	Cruiser Maintenance	7,520	5,471	5,471	5,471	0	0.0%	
81	Cruiser Fuel-moved to general line	0	0	0	0	0		
	Subtotal/Police	192,472	188,176	191,636	196,681	5,045	2.6%	
	Fire Department:							
82	Chief's Salary	49,934	50,933	53,000	54,590	1,590	3.0%	
83	longevity bonus	750	0	0	0	0		
84	Stipend Others	8,316	11,898	12,136	12,500	364	3.0%	
85	Call Wages	9,416	12,023	12,263	12,631	367	3.0%	
86	longevity bonus	0	0	0	0	0		
87	Expenses	6,392	6,400	6,400	6,400	0	0.0%	
88	Maintenance	9,034	11,000	11,000	11,000	0	0.0%	
89	Fuel- moved to general account	0	0	0	0	0		
90	Equipment-SCBA Air Tanks 2-3 per year	0	2,000	2,000	2,000	0	0.0%	
90	Fire Hose Replacement	0	0	0	0	0		
90	Equipment	0	2,000	2,000	2,000	0	0.0%	
91	Subtotal/Fire	7,235	7,500	7,500	7,500	0	0.0%	
	Emergency Management	91,077	101,754	106,299	108,621	2,322	2.2%	
92	Emergency Phone notification	1,990	1,990	1,990	1,990	0	0.0%	
93	Ambulance Service	2,000	2,000	2,000	2,000	0	0.0%	
94	Building Inspector	26,700	27,477	28,300	29,000	700	2.5%	
95	Dog Officer	4,000	4,000	4,000	4,000	0	0.0%	
96	Dog Officer Expenses	2,651	2,704	2,758	2,758	0	0.0%	
97	Tree Warden	0	432	432	432	0	0.0%	
98	Tree Warden Expenses	400	606	618	618	0	0.0%	
99	Constable	3,625	4,477	4,477	4,477	0	0.0%	
100	Subtotal	149	149	152	152	0	0.0%	
	Total Protection of P&P	41,515	43,835	44,727	45,427	700	1.6%	
	Education	325,064	333,765	342,663	350,729	8,066	2.4%	
101	Elementary School	1,792,180	1,935,325	1,875,216	1,900,317	25,101	1.3%	
102	Amhers/Pelham Regional	1,483,380	1,568,902	1,655,098	1,700,341	45,243	2.7%	
103	School Choice	37,104	0	0	0	0		
104	Charter Sending Tuition	65,997	69,021	73,050	71,272	-1,778	-2.4%	
105	Elementary Transportation	0	0	0	0	0		
106	Regional Debt Assessments:	32,515	27,843	35,868	27,852	-8,016	-22.3%	
107	High School Bonds - Long Term	3,411,176	3,601,091	3,639,232	3,699,782	60,550	1.7%	
	Total Education							
	Public Works and Facilities							

EXPENSES

SHUTESBURY FY17 TOWN BUDGET

Expenditures Expense Category	No.	Actual FY14	Budget FY15	Budget FY16	Budget FY17	\$ Change	% Change
Highway Department:							
Highway Superintendent	108	54,322	55,892	59,260	62,840	3,580	6.0%
longevity bonus	109		0	0	0	0	
Wages	110	81,545	82,343	83,990	86,510	2,520	3.0%
longevity bonus	111	750	0	0	0	0	
Fuel-moved to general fuel line	112	0	0	0	0	0	
Expenses	113	2,676	2,686	2,686	2,686	0	0.0%
Materials	114	24,820	24,870	24,870	24,870	0	0.0%
Machinery Maintenance	115	32,850	32,855	32,855	32,000	-855	-2.6%
Tools and Equipment	116	2,984	2,984	2,984	2,800	-184	-6.2%
Uniform Service	117	3,210	4,100	4,100	4,100	0	0.0%
Gravel Road Maint.	118	29,979	30,000	30,000	30,000	0	0.0%
Striping	119	4,540	7,500	7,500	7,500	0	0.0%
Catch Basing clean-up	120	5,535	4,000	5,000	5,000	0	0.0%
Subtotal Highway Dept		243,709	247,230	253,245	258,306	5,061	2.0%
Snow Removal:							
Wages overtime	121	22,772	21,278	21,704	22,355	652	3.0%
Materials	122	64,425	50,000	50,000	50,000	0	0.0%
Subtotal Snow Removal		87,197	71,278	71,704	72,355	652	0.9%
Solid Waste:							
Recycling Coordinator-paid from revolving fund	123	0	0	0	0	0	
Rubbish & Recycle Hauling	124	55,157	56,811	58,516	60,271	1,755	3.0%
Hazardous Waste Pickup	125	0	1,350	1,350	1,350	0	0.0%
Sanitary Landfill-MRF	126	27,883	21,500	21,500	22,239	739	3.4%
Subtotal Solid Waste		83,040	79,661	81,366	83,860	2,494	3.1%
Water Quality Cemetery:	127	0	1,393	1,393	1,393	0	0.0%
Cemetery Wages	128	1,738	3,672	3,745	3,857	112	3.0%
longevity bonus	129						
Cemetery Expenses	130	1,465	1,631	1,631	1,631	0	0.0%
subtotal		3,202	5,303	5,376	5,488	112	2.1%
Total Public Works/Facilities		417,149	404,865	413,084	421,402	8,319	2.0%
Human Services							
County Health Finance Salary	131	1,338	1,643	1,697	1,748	50	3.0%
Longevity Bonus	132						
County Health District	133	26,205	27,500	27,801	28,635	834	3.0%
Board of Health Expenses	134	1,900	1,900	1,900	1,900	0	0.0%
Board of Health Expenses-Flu Expenses	135	450	450	450	450	0	0.0%
Inspector of Animals	136	497	497	512	527	15	3.0%
Council on Aging	137	0	200	200	200	0	0.0%
Veteran's Benefits	138	0	12,000	20,000	20,000	0	0.0%
Veterans' Programs	139	3,194	3,202	3,202	3,500	298	9.3%
Total Human Services		33,584	47,392	55,763	56,960	1,198	2.1%
Culture and Recreation							
Librarian Salary	140	38,427	39,195	39,979	41,178	1,199	3.0%
longevity bonus	141	0	0	0	0	0	
Library Ass't/Aides	142	12,015	39,195	14,634	15,073	439	3.0%
longevity bonus	143	0	300	300	0	-300	-100.0%

SHUTESBURY FY17 TOWN BUDGET

Expenditures		No.	Actual FY14	Budget FY15	Budget FY16	Budget FY17	\$ Change	% Change
Expense Category								
Library Expenses		144	6,548	12,000	13,666	13,666	0	0.0%
Recreation Committee		145	0	497	497	497	0	0.0%
Open Space Committee		146	0	497	497	497	0	0.0%
Historical Commission		147	348	348	350	350	2	0.6%
Memorial Day		148	205	298	298	298	0	0.0%
Memorial Sign Board for Common		149	0	0	0	0	0	0.0%
Total Culture and Rec.			57,542	92,330	70,219	71,559	1,341	1.9%
Debt Service								
Principal - Long-Term Debt:								
Fire Truck		150			91,900	86,800	-5,100	-5.5%
Dump Truck						20,000	20,000	100.0%
Elementary School		151	115,646	17,627	0	0	0	0.0%
WPAT septic repair		152	16,640	20,414	20,414	20,435	21	0.1%
Land Acquisition		153	10,000	0	0	0	0	0.0%
Library/Dum truck. (LP2012)		154	0	0	0	0	0	0.0%
Interest - Long-Term Debt:								
Fire Truck		155	0	0	6,480	7,951	1,471	22.7%
Dump Truck		156				800		
Elementary School		157	6,294	881	0	0	0	0.0%
Land Acquisition		158	850	0	0	0	0	0.0%
Short-Term Notes		159	374	3,000	2,000	2,000	0	0.0%
Total Debt Service			149,804	41,922	120,794	137,986	17,192	14.2%
Intergovernmental Expenses								
StAssment Air Pollution Control		160	0	0	0	0	0	0.0%
RMV Non-Renewal Surcharge		161	0	0	0	0	0	0.0%
Regional Transit Charge		162	0	0	0	0	0	0.0%
Total Intergovernmental Expenses			0	0	0	0	0	0.0%
Miscellaneous								
Retirement County		163	154,781	159,297	170,783	172,899	2,116	1.2%
Unemployment Compensation		164	272	15,000	15,000	15,000	0	0.0%
Health Insurance		165	399,128	432,756	432,756	459,900	27,144	6.3%
OPEB Trust Fund-established 5/12			20,000	30,000	40,000	50,000	10,000	25.0%
Sick Bank Benefit		167	1,690	500	500	500	0	0.0%
Medicare Tax		168	33,906	34,000	36,720	37,822	1,102	3.0%
Insurance and Bonds		169	55,991	62,000	65,000	70,000	5,000	7.7%
Council Of Gov't Assessments		170	15,829	15,829	13,682	13,987	305	2.2%
Gasoline Leak/fire station		171	25,000	15,000	15,000	15,000	0	0.0%
Transfer to Capital Projects: below		172	0	0	0	0	0	0.0%
Fire Dept Equipment		173	4,500	0	0	0	0	0.0%
Library Building Fund		174	25,000	25,000	25,000	25,000	0	0.0%
Town Building Fund		175	0	0	0	25,000	25,000	0.0%
Town Hall Fiber Technology		176	0	6,590	0	0	0	0.0%
GASB 45 Actuarial study		177	0	0	0	0	0	0.0%
Energy Efficiency projects		178	16,389	14,618	14,618	14,618	0	0.0%
Wired West Annual Fee		179	1,000	1,000	0	1,000	1,000	0.0%
Transfer to Capital Stabilization		180	0	0	0	0	0	0.0%
Total Miscellaneous			752,488	811,590	829,059	900,725	71,666	8.6%

SHUTESBURY FY17 TOWN BUDGET

Expenditures Expense Category	No.	Actual	Budget	Budget	Budget	Change \$	Change %
		FY14	FY15	FY16	FY17		
Total Operating		\$5,559,134	\$5,832,567	\$5,981,883	\$6,155,690	173,807	2.9%
Revenue Projection		\$5,771,940	\$5,871,266	\$6,045,167	\$6,155,690	110,523	1.8%
						0	
TRANSFER TO CAPITAL STABILIZATION ARTICLE							
Transfer to Capital Stabilization (Capital)	181	110,100	120,000	27,336	0	-27,336	-100.0%
Transfer to Capital Stabilization-(Debt/Interest)	182	6,206	7,156	0	0	0	
Total Transfer to Capital Stabilization	183	116,306	127,156	27,336	0	-27,336	-100.0%
						0	
Total Operating Expenses	184	\$5,675,440	\$5,959,723	\$6,009,219	\$6,155,690	146,471	2.4%
Revenue projection	185	\$5,771,940	\$5,871,266	\$6,045,167	\$6,155,690	110,523	1.8%
GAP	186	96,500	-88,457	35,948	0	-35,948	