

FY 18 Budget

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TOWN OF SHUTESBURY PROJECTED REVENUES

Shutesbury Town Budget 4/25/17

REVENUES		final Cherry Sheet	final Cherry Sheet	proposed	final Cherry Sheet	proposed	FY18/FY17	FY18/FY17
		/Aid/Recap	/Aid/Recap		/Aid/Recap			
Tax Levy		FY15	FY16	FY17	FY17	FY18	% Change	\$ Change
1	Previous Levy before Debt Exc.	4,427,255	4,577,790	4,712,235	4,719,004	4,869,307	3.19%	150,303
2	2.5% Increment equals 121,733 for FY18, only 47,293 budgeted	110,681	114,445	117,806	117,975	47,293	-59.91%	(70,682)
3	New Growth - Actual	39,854	26,769	20,000	32,328	20,000	-38.13%	(12,328)
4	Override	-	-	-	-	-	-	-
	Property Tax Levy Total	4,577,790	4,719,004	4,850,041	4,869,307	4,936,600	1.38%	67,293
5	Excess Capacity	(20,000)	(68,097)	(20,000)	(32,691)	(20,000)	-38.82%	12,691
6	Debt Exclusion (detail below)							
7	Detail - Debt Exclusions (Included in Tax Levy)							
8	Elementary School:							
9	Debt Exclusion Reduction	(18,508)	0	0	0	0		
10	School Bond	18,508	0	0	0	0		
	Regional Schools:							
11	2016-New 10 Year Regional Capital Plan	-	23,155	27,852	27,852	22,543	-19.06%	(5,309)
12	Senior High Building & Track	27,843	12,713	-	-	-		
13	Debt Exclusions Total	27,843	35,868	27,852	27,852	22,543	-19.06%	(5,309)
14	Overlay	(30,000)	(40,000)	(40,000)	(40,000)	(40,000)	0.00%	-
15	Appropriated Levy Total	4,555,633	4,646,775	4,817,893	4,824,468	4,899,143	1.55%	74,675
	State (Cherry Sheet) Aid							
16	A1 - Chapter 70	593,590	613,366	615,726	619,856	622,436	0.42%	2,580
17	Charter Tuition Assessment Reimbursement	51,109	14,357	-	23,325	2,401	-89.71%	(20,924)
18	School Lunch (Offset Receipts)/DO NOT USE	-	-	-	-	-		
19	A3 - School Construction	-	-	-	-	-		
20	MSBA FY14 Accrual	18,508	-	-	-	-		
21	A4 - Tuition of state wards	-	-	-	-	-		
22	B1 - Unrestricted Aid (Lottery)	150,899	156,331	163,053	163,053	169,412	3.90%	6,359
23	B6 - Police Career Incentive	-	-	-	-	-		
24	Exempt: VBS and Elderly	-	-	-	6,168	6,039	-2.09%	(129)
25	B10 - Elderly Exemptions	5,387	5,664	6,168	-	-		
26	-Veterans Benefits	0	6,030	6,030	5,170	6,854	32.57%	1,684
27	B11 - State Owned Land	17,549	17,549	17,416	17,351	17,351	0.00%	-
28	B12- Medicaid Reimbursement	16,300	14,500	14,400	-	-		
29	Other State Revenue Library	2,812	2,812	2,806	2,774	-	-100.00%	(2,774)
30	State (Cherry Sheet) Aid Sub-Total	856,154	830,609	825,599	837,697	824,493	-1.58%	(13,204)
	Less Intergovernment Exp:							
31	School Choice	61,279	40,000	59,000	59,000	56,701	-3.90%	(2,299)
32	Charter School sending tuition	52,983	17,145	-	33,834	22,939	-32.20%	(10,895)
33	State Assess RMV Non-Renewal Surcharge	1,200	1,200	1,200	1,200	1,400	16.67%	200
34	State Assess Air Poll Control	519	519	532	532	525	-1.32%	(7)
35	State Assess Rd Assist Maint	-	-	-	-	-		
36	Regional Transit Charge	68	92	-	-	-		
37	Total Intergovernmental Expenses Sub-Total	116,049	58,956	60,732	94,566	81,565	-13.75%	(13,001)
38	State Aid Total	740,105	771,653	764,867	743,131	742,928	-0.03%	(203)
	Local Sources							
39	Motor Vehicle Taxes	169,000	181,000	174,000	181,307	170,000	-6.24%	(11,307)
40	Penalties/Interest & Fees	16,500	16,200	15,755	16,989	16,847	-0.84%	(142)
41	Payments in Lieu of Taxes	319,000	323,500	319,000	330,258	330,258	0.00%	-
42	Departmental Revenue	25,000	27,500	25,000	34,491	32,500	-5.77%	(1,991)
43	Court Fines	18,000	11,600	11,000	14,020	14,000	-0.14%	(20)
44	Investment Income	5,000	3,500	5,000	4,039	4,000	-0.97%	(39)
45	Medicaid Reimbursement	1,000	-	-	14,202	14,200	-0.01%	(2)
46	Miscellaneous	-	0	1,000	905	1,000	10.50%	95
47	Local Sources Total	553,500	563,300	550,755	596,211	582,805	-2.25%	(13,406)
48	LEVY, STATE AID & LOCAL SOURCES TOTAL	5,849,238	5,981,728	6,113,515	6,163,810	6,224,876	0.99%	61,066
	Other Sources							
49	Eastern Franklin Board of Health	1,614	1,697	1,750	1,750	1,750	0.00%	-
50	WPAT Septic Repair #1	10,400	10,400	10,400	10,400	10,400	0.00%	-
51	WPAT Septic Repair #2	3,388	3,388	3,388	3,388	3,388	0.00%	-
52	WPAT Septic Repair #3	2,835	2,835	2,835	2,835	2,835	0.00%	-
53	WPAT Septic Repair #4	3,791	3,791	3,802	3,802	3,802	0.00%	-
54	High School Bond Escrow	-	-	-	-	-		
55	Other Sources Total	22,028	22,111	22,175	22,175	22,175	0.00%	-
56	Other Sources Total	22,028	22,111	22,175	22,175	22,175	0.00%	-
57	TOTAL REVENUES	5,871,266	6,003,839	6,155,690	6,185,985	6,247,051	0.99%	61,066

SHUTESBURY FY18 TOWN BUDGET

Expenditures	Budget	Actual	Budget	Budget	Budget	\$	%
Expense Category	FY16	FY16	FY17	FY18	Change	Change	Change
Town Meeting Moderator	116	116	116	120	3	2.9%	
Selectboard:							
Salaries	6,823	6,823	7,027	7,133	105	1.5%	
Expenses	2,288	1,047	2,288	2,288	0	0.0%	
reasonable accommodations	497	39	497	497	0	0.0%	
Salary - Secretary	19,453	21,810	20,036	20,337	301	1.5%	
Longevity Bonus					0		
<i>Subtotal Selectboard</i>	29,061	29,719	29,819	30,255	406	1.4%	
Town Administrator:							
Salary	54,824	54,824	56,468	57,315	847	1.5%	
Expenses	870	870	870	870	0	0.0%	
Longevity bonus	0	0	0	0	0	0.0%	
Town Hall Administrative Support	4,080	4,080	4,202	4,265	63	1.5%	
Finance Committee	298	129	298	298	0	0.0%	
Reserve Fund (budgeted)	72,000	54,628	72,000	72,000	0	0.0%	
Town Accountant:							
Salary	16,385	16,385	16,875	17,128	253	1.5%	
Accountant Certification	1,000	1,000	1,000	1,000	0	0.0%	
longevity bonus	0	0	250	0	-250	-100.0%	
Expenses	3,115	3,059	3,315	3,540	225	6.8%	
Independent audit	12,500	0	12,500	2,500	-10,000	-80.0%	
Assessors:							
Admin. Assessor	19,990	19,990	20,596	20,905	309	1.5%	
Admin. Assessor Cert	1,000	1,000	1,000	1,000	0	0.0%	
longevity bonus	750	750	0	0	0	0.0%	
Salary - Board of Assessor	5,590	4,509	5,758	5,843	86	1.5%	
Salary - Assessors Clerk	10,960	9,798	11,288	11,457	169	1.5%	
longevity bonus	375	0	0	0	0	0.0%	
Expenses	3,638	2,823	3,638	3,638	0	0.0%	
GIS Web Hosting	2,000	1,900	2,000	1,900	-100	-5.0%	
GIS Dimensional Data Input							
Assessors Computer Maintenance	3,400	3,300	3,710	3,820	110	3.0%	
Revaluation	4,000	0	4,000	4,000	0	0.0%	
<i>Subtotal</i>	216,775	208,764	219,769	211,481	-8,288	-3.8%	
Treasurer:							
Salary	26,069	26,069	26,861	27,264	403	1.5%	
longevity bonus	0	0	0	750	750		
Treasurer Certification	1,000	1,000	1,000	1,000	0	0.0%	
Expenses	9,557	8,962	9,557	8,557	-1,000	-10.5%	
OPEB Actuarial Study- Every 3 years	3,300	5,000	3,300	3,500	-200	6.1%	
Tax Title Expense	10,000	6,055	10,000	10,000	0	0.0%	
<i>Subtotal Treasurer</i>	49,926	47,086	50,718	51,071	353	0.7%	
Town Collector:							
Salary	17,380	17,380	17,908	18,176	269	1.5%	
longevity bonus	0	0	0	1,125	1,125		
Town Collector Certification	1,000	1,000	1,000	1,000	0	0.0%	
Expenses	19,710	19,564	19,710	20,910	1,200	6.1%	
<i>Subtotal Town Collector</i>	38,090	37,944	38,618	41,211	2,594	6.7%	
Legal Expense	9,000	15,464	9,000	9,000	0	0.0%	
Personnel Expenses							
Town Clerk:							
Salary	22,499	22,499	23,167	23,514	348	1.5%	
longevity bonus	0	0	0	0	0	0.0%	
Asst Town Clerk	0	0	0	0	0	0.0%	

Expenditures	No.	Budget FY16	Actual FY16	Budget FY17	Budget FY18	\$ Change	% Change
Expenditures							
Expense Category							
longevity bonus	43	0	0	0	0	0	0.0%
Town Clerk Certification	44	1,000	0	0	0	0	0.0%
Expenses	45	1,363	1,195	1,000	1,000	0	0.0%
Board of Registrars:							
Registrar Salaries	46	814	814	838	851	13	1.5%
Registrars expenses	47	7,560	5,384	7,000	6,702	-298	-4.3%
The Dam:							
Keeper	48	2,551	2,551	2,628	2,667	39	1.5%
Assistant Keeper	49	118	118	122	123	1	0.9%
Dam Management Consult	50	1,000	1,590	1,000	1,000	0	0.0%
Conservation Com. Exp.	51	1,164	281	1,164	1,164	0	0.0%
Conservation Com. Clerk	52	5,006	6,234	5,156	5,234	78	1.5%
Planning Board Expenses	53	1,492	1,492	1,492	1,492	0	0.0%
Planning Board Clerk	54	600	600	600	2,700	2,700	0.0%
Water Resources Com. Expenses	55	1,000	1,000	1,000	1,000	0	0.0%
Zoning Board of Appeals	56	1,235	1,235	1,272	1,291	19	1.5%
Zoning Board of Appeals Clerk	57	7,911	4,093	8,148	6,808	-1,341	-16.5%
Town Buildings:							
Custodial Wages	58	6,997	5,151	6,997	6,997	0	0.0%
Equipment Maintenance	59	10,000	8,630	10,000	10,000	0	0.0%
Electricity	60	17,000	7,360	17,000	14,000	-3,000	-17.6%
Heating	61	7,320	9,225	7,320	7,320	0	0.0%
Telephone/Internet	62	0	0	0	0	0	0.0%
Telephone-srec LINE	63	1,791	1,231	1,791	1,791	0	0.0%
Supplies	64	9,451	4,990	9,451	9,451	0	0.0%
Repairs	65	36,131	29,673	36,131	34,131	-2,000	-5.5%
Town Vehicle Energy:							
Fuel	66	153,267	130,809	152,540	149,099	-3,441	-2.3%
Subtotal							
Other General Government:							
Copier Expense	67	4,500	1,594	4,500	1,500	-3,000	-66.7%
Postage	68	1,800	1,028	1,800	1,800	0	0.0%
Printing & Advertising	69	4,000	2,629	4,000	4,000	0	0.0%
IT support	70	1,500	1,473	2,100	2,100	0	0.0%
Town Newsletter	71	3,780	2,641	3,780	3,780	0	0.0%
Annual Town Report	72	1,130	1,130	1,130	1,130	0	0.0%
Office Supplies	73	1,219	1,153	1,219	1,219	0	0.0%
Office Equipment	74	4,000	4,000	4,000	4,000	0	0.0%
Town Center Committee	75	298	0	298	298	0	0.0%
Energy Committee	76	995	0	995	995	0	0.0%
ADA Committee	77	438	0	438	438	0	0.0%
Broadband Committee	78	0	0	500	500	0	0.0%
Farm & Forestry Committee	79	175	0	175	175	0	0.0%
Subtotal							
Total General Government		511,070	470,085	516,545	505,172	-11,374	-2.2%
Protection of Persons and Property							
Police Department:							
Chief's Salary	80	69,686	69,686	71,777	76,489	4,713	6.6%
longevity bonus	81	0	0	0	0	0	0.0%
Police Wages	82	98,479	111,687	101,433	120,533	19,100	18.8%
Quinn Bill wages/FY14 to Police Wages	83	0	0	0	0	0	0.0%
longevity bonus	84	0	0	0	0	0	0.0%
Expenses	85	18,000	18,410	18,000	19,000	1,000	5.6%
Cruiser Maintenance	86	5,471	5,969	5,471	5,471	0	0.0%
Cruiser Fuel-moved to general line	87	0	0	0	0	0	0.0%
Subtotal Police		191,636	205,751	196,681	221,493	24,812	12.6%

Police Dept. Expense request is \$20,000

Expenditures Expense Category	No	Budget FY16	Actual FY16	Budget FY17	Budget FY18	\$ Change	% Change
Fire Department:							
Chief's Salary	88	53,000	53,000	54,590	55,409	819	1.5%
longevity bonus	89	0	0	0	0	0	0.0%
Stipend Others	90	12,136	8,023	12,500	12,688	188	1.5%
Call Wages	91	12,263	5,904	12,631	12,820	190	1.5%
longevity bonus	92	0	0	0	0	0	0.0%
Expenses	93	6,400	6,288	6,400	6,400	0	0.0%
Maintenance	94	11,000	10,888	11,000	11,000	0	0.0%
Fuel- moved to general account	95	0	0	0	0	0	0.0%
Equipment-SCBA Air Tanks 2-3 per year	96	2,000	8,824	2,000	2,000	0	0.0%
Fire Hose Replacement	97	2,000	2,000	2,000	2,000	0	0.0%
Turn Out Gear	98				3,800	3,800	
Equipment	99	7,500	7,500	7,500	7,500	0	0.0%
Subtotal Fire		106,299	102,427	108,621	113,617	4,996	4.6%
Emergency Management	100	1,990	1,990	1,990	1,990	0	0.0%
Emergency Phone notification	101	2,000	2,000	2,000	2,000	0	0.0%
Ambulance Service	102	28,300	28,300	29,000	29,870	870	3.0%
Building Inspector	103	4,000	4,000	4,000	4,500	500	12.5%
Dog Officer	104	2,758	2,758	2,758	2,884	126	4.6%
Dog Officer Expenses	105	432	0	432	432	0	0.0%
Tree Warden	106	618	96	618	646	28	4.6%
Tree Warden Expenses	107	4,477	900	4,477	4,477	0	0.0%
Constable	108	152	152	152	160	8	5.3%
subtotal		44,727	40,196	45,427	46,959	1,532	3.4%
Total Protection of P&P		342,663	348,374	350,729	382,069	31,340	8.9%
Education							
Elementary School	109	1,875,216	1,845,076	1,900,317	1,946,323	46,006	2.4%
Amherst/Peiham Regional	110	1,655,098	1,655,434	1,700,341	1,735,946	35,605	2.1%
School Choice	111	0	61,092	0	0	0	0.0%
Charter Sending Tuition	112		8,209				
Elementary Transportation	113	73,050	72,896	71,272	65,088	-6,184	-8.7%
Regional Debt Assessments	114						
High School Bonds - Long Term	115	35,868	13,815	27,852	22,543	-5,309	-19.1%
Total Education		3,639,232	3,656,521	3,699,782	3,769,900	70,118	1.9%
Public Works and Facilities							
Highway Department:							
Highway Superintendent	116	59,260	59,255	62,840	63,772	932	1.5%
longevity bonus	117	0	0	0	0	0	0.0%
Wages	118	83,990	70,289	86,510	87,808	1,298	1.5%
longevity bonus	119	0	0	0	0	0	0.0%
Fuel-moved to general fuel line	120	0	0	0	0	0	0.0%
Expenses	121	2,686	2,683	2,686	2,686	0	0.0%
Materials	122	24,870	24,856	24,870	24,870	0	0.0%
Machinery Maintenance	123	32,855	32,835	32,000	32,000	0	0.0%
Tools and Equipment	124	2,984	2,911	2,800	2,800	0	0.0%
Uniform Service	125	4,100	4,009	4,100	4,600	500	12.2%
Gravel Road Maint.	126	30,000	29,995	30,000	30,000	0	0.0%
Striping	127	7,500	6,359	7,500	7,500	0	0.0%
Catch Basing clean-up	128	5,000	2,451	5,000	5,000	0	0.0%
Subtotal Highway Dept		253,245	235,644	258,306	261,036	2,730	1.1%
Snow Removal:							
Wages overtime	129	21,704	8,627	22,355	22,690	335	1.5%
Materials	130	50,000	32,753	50,000	50,000	0	0.0%
Subtotal Snow Removal		71,704	41,379	72,355	72,690	335	0.5%
Solid Waste:							

School request is \$1,949,061

Expenditures		Budget FY16	Actual FY16	Budget FY17	Budget FY18	\$ Change	% Change
131	Recycling Coordinator- revolving fund	0	0	0	0	0	0
132	Rubbish & Recycle Hauling/FY18	58,516	57,357	60,271	62,400	2,129	3.5%
133	Hazardous Waste Pickup	1,350	100	1,350	1,350	0	0.0%
134	Sanitary Landfill-MRF	21,500	21,440	22,239	25,769	3,530	15.9%
	Subtotal Solid Waste	81,366	78,897	83,860	89,519	5,659	6.7%
135	Water Quality Cemetery	1,393	377	1,393	1,393	0	0.0%
136	Cemetery Wages	3,745	1,335	3,857	3,916	59	1.5%
137	longevity bonus					0	0.0%
138	Cemetery Expenses	1,631	257	1,631	1,631	0	0.0%
	subtotal	5,376	1,592	5,488	5,547	59	1.1%
	Total Public Works/Facilities	413,084	357,888	421,402	430,186	8,783	2.1%
	Human Services					0	0
139	County Health Finance Salary	1,697	1,697	1,748	1,792	44	2.5%
140	Longevity Bonus				0	0	0
141	County Health District	27,801	27,801	28,635	29,351	716	2.5%
142	Board of Health Expenses	1,900	1,795	1,900	1,900	0	0.0%
143	Board of Health Expenses-Flu Expenses	450	265	450	450	0	0.0%
144	Inspector of Animals	512	497	527	527	0	0.0%
145	Council on Aging	200	189	200	200	0	0.0%
146	Veteran's Benefits	20,000	18,303	20,000	10,000	-10,000	-50.0%
147	Veterans' Programs	3,202	3,746	3,500	3,337	-163	-4.7%
	Total Human Services	55,763	54,293	56,960	47,556	-9,404	-16.5%
	Culture and Recreation					0	0
148	Librarian Salary	39,979	39,979	41,178	41,811	632	1.5%
149	longevity bonus	0	0	0	500	500	0.0%
150	Library Ass't/Aides	14,634	14,634	15,073	15,831	758	5.0%
151	longevity bonus	300	0	0	0	0	0.0%
152	Library Expenses	13,666	13,667	13,666	14,051	385	2.8%
153	Recreation Committee	497	0	497	497	0	0.0%
154	Open Space Committee	497	0	497	497	0	0.0%
155	Historical Commission	348	345	350	360	10	2.9%
156	Memorial Day	298	179	298	298	0	0.0%
157	Memorial Sign Board for Common	0	0	0	0	0	0.0%
	Total Culture and Rec.	70,219	68,805	71,559	73,844	2,285	3.2%
	Debt Service					0	0
	Principal - Long-Term Debt:					0	0
158	Fire Truck	91,900	86,800	86,800	86,800	0	0.0%
159	Dump Truck	0	0	20,000	20,000	0	0.0%
160	Elementary School	0	0	0	0	0	0.0%
161	WPAT septic repair	20,414	20,414	20,435	20,435	0	0.0%
162	Land Acquisition	0	0	0	0	0	0.0%
163	Library/Dum truck (LP2012)	0	0	0	0	0	0.0%
	Interest - Long-Term Debt:					0	0
164	Fire Truck	6,480	5,549	7,951	5,963	-1,988	-25.0%
165	Dump Truck	0	0	800	2,500	1,700	212.5%
166	Elementary School	0	0	0	0	0	0.0%
167	Land Acquisition	0	0	0	0	0	0.0%
168	Short-Term Notes	2,000	1,000	2,000	2,000	0	0.0%
	Total Debt Service	120,794	113,763	137,986	137,698	-288	-0.2%
	Intergovernmental Expenses					0	0
169	Staffment-Air Pollution Control	0	0	0	0	0	0.0%
170	RMV Non-Renewal Surcharge	0	0	0	0	0	0.0%

new contract for trash and recycling hauling

new contract for disposal not final

Expenditures	No.	Budget FY16	Actual FY16	Budget FY17	Budget FY18	\$ Change	% Change
Expense Category							
Regional Transit Charge	171	0	0	0	0	0	0
Total Intergovernmental Expenses		0	0	0	0	0	0
Miscellaneous							
Retirement County	172	170,783	167,925	172,899	181,433	8,534	4.9%
Unemployment Compensation	173	15,000	15,284	15,000	15,000	0	0.0%
Health Insurance	174	432,756	389,352	459,900	500,000	40,100	8.7%
OPEB Trust Fund-established 5/12	175	40,000	40,000	50,000	50,000	0	0.0%
Sick Bank Benefit	176	500	0	500	500	0	0.0%
Medicare Tax	177	36,720	33,821	37,822	38,389	567	1.5%
Insurance and Bonds	178	65,000	53,442	70,000	65,000	-5,000	-7.1%
Council Of Gov't Assessments	179	13,682	13,682	13,987	14,304	317	2.3%
Gasoline Leak/fire station	180	15,000	0	15,000	10,000	-5,000	-33.3%
Transfer to Capital Projects: below	181	0	0	0	0	0	0
Fire Dept Equipment	182	0	0	0	0	0	0
Library Building Fund	183	25,000	25,000	25,000	25,000	0	0.0%
Town Building Repairs/Maintenance	184	0	0	25,000	0	-25,000	-100.0%
Town Hall Fiber Technology	185	0	0	0	0	0	0
GASB 45 Actuarial study	186	0	0	0	0	0	0
Energy Efficiency projects	187	14,618	14,618	14,618	0	-14,618	-100.0%
Wired West Annual Fee	188	0	1,000	1,000	1,000	0	0.0%
Transfer to Capital Stabilization	189	0	0	0	0	0	0
Total Miscellaneous		829,059	734,125	900,725	900,626	-100	0.0%
Total Operating		\$5,981,883	\$5,803,854	\$6,155,690	\$6,247,051	91,362	1.5%
Revenue Projection		\$6,009,219	\$6,003,839	\$6,155,690	\$6,247,051	91,361	1.5%
TRANSFER TO CAPITAL STABILIZATION ARTICLE							
Transfer to Capital Stabilization (Capital)	182	27,336	27,336	0	0	0	0
Transfer to Capital Stabilization-(Deblinter)	183	0	0	0	0	0	0
Total Transfer to Capital Stabilization	184	27,336	27,336	0	0	0	0
Total Operating Expenses	185	\$6,009,219	\$5,831,190	\$6,155,690	\$6,247,051	91,362	1.5%
Revenue projection	186	\$6,009,219	\$6,003,839	\$6,155,690	\$6,247,051	91,361	1.5%
GAP	187	0	172,648	0	0	0	0

Health insurance HMO up 9.4%, PPO up 10.8%

Article requesting to fund \$25,000 from free cash