

TOWN OF SHUTESBURY PROJECTED REVENUES								
Revenues	final recap-actual FY11	final recap-actual FY12	Proposed FY13	final recap FY13	Proposed FY14	final recap FY14	Proposed FY15	\$ Change
<b>Tax Levy</b>								
1 Previous Levy before Debt Exc.	3,911,597	4,033,850	4,171,965	4,172,341	4,301,932	4,301,932	4,427,255	125,323
2 2.5% Increment	97,790	100,846	104,299	104,309	107,548	107,548	110,681	3,133
3 New Growth - Actual	24,463	37,269	20,189	25,282	25,000	17,775	20,000	2,225
New Growth- Prior Year			376					
4 Override								
<b>Property Tax Levy Total</b>	<b>4,033,850</b>	<b>4,171,965</b>	<b>4,296,829</b>	<b>4,301,932</b>	<b>4,434,480</b>	<b>4,427,255</b>	<b>4,557,936</b>	<b>130,681</b>
5 Excess Capacity	(23,022)	(58,985)	(20,000)	(23,327)	(20,000)	(20,000)	(20,000)	-
6 Debt Exclusion (detail below)								
<b>Detail - Debt Exclusions (Included in Tax Levy)</b>								
7 Fire Truck								
8 Elementary School:								
9 Debt Exclusion Reduction	(183,506)	(183,506)	(183,506)	(183,506)	(121,940)	(121,940)	(18,508)	103,432
10 School Bond	255,338	240,111	231,833	231,833	121,940	121,940	18,508	(103,432)
Regional Schools:								
11								
12 Senior High Roof Payment	12,069	11,672	11,275	11,275	10,865	10,865	-	(10,865)
13 Senior High Building & Track	35,739	30,996	26,300	26,300	21,651	21,651	27,843	6,192
14 <b>Debt Exclusions Total</b>	<b>119,640</b>	<b>99,273</b>	<b>85,901</b>	<b>85,901</b>	<b>32,516</b>	<b>32,516</b>	<b>27,843</b>	<b>(4,673)</b>
15 Overlay	(35,594)	(38,943)	(40,000)	(40,000)	(40,000)	(40,000)	(30,000)	10,000
16 <b>Appropriated Levy Total</b>	<b>4,094,874</b>	<b>4,173,311</b>	<b>4,322,730</b>	<b>4,324,506</b>	<b>4,406,995</b>	<b>4,399,771</b>	<b>4,535,779</b>	<b>136,008</b>
<b>State (Cherry Sheet) Aid</b>								
17 A1 - Chapter 70	568,831	571,885	571,885	584,974	591,934	588,274	591,674	3,400
18 Charter Tuition Assessment	28,919							
19 School Lunch (Offset Receipts)/DO NOT USE								
20 A3 - School Construction	183,506	183,506	183,506	183,506	121,940	121,940		(121,940)
MSBA FY14 Accrual							18,508	18,508
21 A4 - Tuition of state wards								
22 B1 - Unrestricted Aid (Lottery)	143,436	133,065	133,065	143,436	143,436	146,827	153,434	6,607
23 B6 - Police Career Incentive								
24 B9 - Exempt. Sur. Spouse/Vets	290		290					
25 B10 - Elderly Exemptions	6,352	5,718	5,718	6,166	6,166	5,664	5,664	-
26 -Veterans Benefits	7,944	3,622	3,622	3,100	3,100	5,111	5,111	-
27 B11 - State Owned Land	11,177	11,576	11,576	11,580	11,580	10,775	10,775	-
28 B12- Medicaid Reimbursement								
29 Other State Revenue Library (offset/not general fund \$1998)	1,998	2,112	2,112	2,212	2,212	2,090	2,090	-
30 <b>State (Cherry Sheet) Aid Sub-Total</b>	<b>952,453</b>	<b>911,484</b>	<b>911,774</b>	<b>934,974</b>	<b>880,368</b>	<b>880,681</b>	<b>787,256</b>	<b>(93,425)</b>
<b>Less Intergovernmental Exp:</b>								
31 School Choice	20,000	46,465	30,000	46,465	44,000	60,375	44,000	(16,375)
32 Charter School sending tuition								
33 State Assess RMV Non-Renewal Surcharge	1,080	1,160	1,160	1,200	1,200	1,260	1,260	-
34 State Assess Air Poll Control	491	480	480	484	484	522	522	-
35 State Assess Rd Assist Maint								
36 Regional Transit Charge	52	53	53	68	68	68	68	-
37 Total Intergovernmental	21,623	48,158	31,693	48,217	45,752	62,225	45,850	(16,375)
38 <b>State Aid Total</b>	<b>930,830</b>	<b>863,326</b>	<b>880,081</b>	<b>886,757</b>	<b>834,616</b>	<b>818,456</b>	<b>741,406</b>	<b>(77,050)</b>
<b>Local Sources</b>								
39 Motor Vehicle Taxes	154,651	155,000	155,000	154,000	155,000	161,000	161,000	-
40 Penalties/Interest & Fees	16,901	17,000	17,000	16,500	16,500	15,300	15,300	-
41 Payments in Lieu of Taxes	309,986	310,000	310,000	307,600	316,000	318,000	318,000	-
42 Departmental Revenue	35,462	35,500	35,500	25,400	20,400	26,400	26,400	-
43 Court Fines	7,070	7,000	7,000	4,100	4,100	6,500	6,500	-
44 Investment Income	4,979	5,000	5,000	5,700	5,700	6,800	6,800	-
45 Miscellaneous	-	10,371	1,500	450	605	1,525	1,525	-
46 <b>Local Sources Total</b>	<b>529,049</b>	<b>539,871</b>	<b>531,000</b>	<b>513,750</b>	<b>518,305</b>	<b>535,525</b>	<b>535,525</b>	<b>-</b>
47 <b>LEVY, STATE AID &amp; LOCAL SOURCES TOTAL</b>	<b>5,554,753</b>	<b>5,576,508</b>	<b>5,733,811</b>	<b>5,725,013</b>	<b>5,759,916</b>	<b>5,753,752</b>	<b>5,812,711</b>	<b>58,959</b>
<b>Other Sources</b>								
48 Eastern Franklin Board of Health					1,548	1,548	1,614	66
49 WPAT Septic Repair #1	10,401	10,401	10,401	10,401	10,401	10,401	10,400	(1)
50 WPAT Septic Repair #2	3,404	3,404	3,404	3,404	3,404	3,404	3,388	(16)
51 WPAT Septic Repair #3	2,835	2,835	2,835	2,835	2,835	2,835	2,835	-
52 Prior Year Appropriations							3,791	
53 High School Bond Escrow								
54 <b>Other Sources Total</b>	<b>16,640</b>	<b>16,640</b>	<b>16,640</b>	<b>16,640</b>	<b>18,188</b>	<b>18,188</b>	<b>22,028</b>	<b>3,840</b>
<b>FREE CASH</b>								
55 Unemployment fund								
56 OPEB								
<b>STABILIZATION</b>								
57 Capital Projects								
58 Stabilization Capital Fund								
59 Stabilization Fund								
60 <b>Other Sources, Free Cash &amp; Stabilization Total</b>	<b>16,640</b>	<b>16,640</b>	<b>16,640</b>	<b>16,640</b>	<b>18,188</b>	<b>18,188</b>	<b>22,028</b>	<b>3,840</b>
61 <b>Total Revenues</b>	<b>5,571,393</b>	<b>5,593,148</b>	<b>5,750,451</b>	<b>5,741,653</b>	<b>5,778,104</b>	<b>5,771,940</b>	<b>5,834,739</b>	<b>62,799</b>
62 <b>Total Revenues</b>	<b>5,571,393</b>	<b>5,593,148</b>	<b>5,750,451</b>	<b>5,741,653</b>	<b>5,778,104</b>	<b>5,771,940</b>	<b>5,834,739</b>	<b>62,799</b>

**PLEASE BRING THIS TO TOWN MEETING**



## SHUTESBURY FY14 TOWN BUDGET

Expenditures		Actual	Actual	Budget	Actual	Budget	Budget	\$	%
Expense Category	No.	F11	FY12	FY13	FY13	FY14	FY15	Change	Change
Town Meeting Moderator	1	106	106	109	109	112	114	2	1%
Selectboard:									
Salaries	2	6,090	6,181	6,367	6,367	6,558	6,689	131	2%
Expenses	3	705	1,096	2,288	671	2,288	2,288	0	0%
reasonable accommodations	4	0	497	497	0	497	497	0	0%
Salary - Secretary	5	16,467	16,467	17,219	17,466	19,161	19,544	383	2%
Longevity Bonus									
<i>Subtotal Selectboard</i>		<i>23,262</i>	<i>24,241</i>	<i>26,371</i>	<i>24,504</i>	<i>28,504</i>	<i>29,018</i>	<i>514</i>	<i>2%</i>
Town Administrator:									
Salary	6	48,936	49,670	51,160	51,160	52,695	53,749	1,054	2%
Expenses	7	351	226	870	301	870	870	0	0%
Longevity bonus	8	0		0	0	300	300	0	
Town Hall Administrative Support					446	4,000	4,000	0	0%
Finance Committee	9	0	126	298	126	298	298	0	0%
Reserve Fund (budgeted)	10	49,583	24,936	72,000	41,221	72,000	72,000	0	0%
Town Accountant:									
Salary	11	13,272	13,462	13,866	13,866	15,749	16,064	315	2%
Accountant Certification	12	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
longevity bonus	13	0	150	0	0	0	0	0	
Expenses	14	2,410	2,436	2,700	2,700	2,900	3,035	135	5%
Independent audit	15	0	14,000	12,500	0	12,500	12,500	0	0%
Assessors:									
Admin. Assessor	16	16,670	16,926	17,434	17,434	19,213	19,598	384	2%
Admin. Assessor Cert	17	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
longevity bonus	18	750	0	0	0	0	0	0	
Salary - Assessor	19	4,852	4,572	5,216	5,216	5,372	5,480	107	2%
Salary - Assessors Clerk	20	4,412	4,182	10,745	3,917	10,745	10,745	0	0%
longevity bonus	21	0	0	0	0	1,975	0	-1,975	-100%
Expenses	22	1,503	1,132	3,638	1,345	3,638	3,638	0	0%
GIS Web Hosting	23			1,900	1,900	1,900	1,900	0	0%
GIS Dimensional Data Input			2,295					0	
Assessors Computer Maintenance	24	3,100	3,200	3,300	3,300	3,400	3,400	0	0%
Revaluation	25	0	3,973	4,000	0	4,000	4,000	0	0%
<i>Subtotal</i>		<i>147,838</i>	<i>143,287</i>	<i>201,627</i>	<i>144,933</i>	<i>213,555</i>	<i>213,576</i>	<i>21</i>	<i>0%</i>
Treasurer:								0	
Salary	26	21,114	21,427	22,070	22,070	25,057	25,558	501	2%
longevity bonus	27	0	0	500	0	500	0	-500	-100%
Treasurer Certification	28	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
Expenses	29	8,077	8,250	8,257	7,572	8,257	8,257	0	0%
OPEB Actuarial Study- Every 3 years	30						1,700	1,700	
Tax Title Expense	31	16,446	4,077	16,000	1,714	14,000	14,000	0	0%
<i>Subtotal Treasurer</i>		<i>46,636</i>	<i>34,754</i>	<i>47,827</i>	<i>32,356</i>	<i>48,814</i>	<i>50,515</i>	<i>1,701</i>	<i>3%</i>
Town Collector:								0	
Salary	32	14,076	14,285	14,713	14,713	16,705	17,039	334	2%
longevity bonus	33	0	0	1,000	1,000	0	0	0	
Town Collector Certification	34	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
Expenses	35	14,246	14,246	14,483	14,473	15,008	15,461	453	3%
<i>Subtotal Town Collector</i>		<i>29,322</i>	<i>29,531</i>	<i>31,196</i>	<i>31,186</i>	<i>32,713</i>	<i>33,500</i>	<i>787</i>	<i>2%</i>
Legal Expense	36	6,691	11,571	9,000	2,275	9,000	9,000	0	0%
Personnel Expenses	37	100	263	263	200	263	263	0	0%
Town Clerk:								0	
Salary	38	18,220	18,493	19,048	19,048	21,625	22,058	433	2%
longevity bonus	39	0	0	0	0	0	0	0	



## SHUTESBURY FY14 TOWN BUDGET

Expenditures Expense Category	No.	Actual FY11	Actual FY12	Budget FY13	Actual FY13	Budget FY14	Budget FY15	\$ Change	% Change
Asst Town Clerk	40	4,087	0	7,211	0	0	0	0	
longevity bonus	41		0	0	0	0	0	0	
Town Clerk Certification	42	1,000	1,000	1,000	1,000	1,000	1,000	0	0%
Expenses	43	1,319	1,359	1,363	1,347	1,363	1,363	0	0%
Board of Registrars:								0	
Registrar Salaries	44	726	737	759	759	782	798	16	2%
Registrars expenses	45	4,241	6,085	5,471	5,110	5,471	7,560	2,089	38%
The Dam:								0	
Keeper	46	2,277	2,311	2,380	2,380	2,452	2,501	49	2%
Assistant Keeper	47	106	108	111	111	115	117	2	2%
Dam Management Consult	48	0	0	1,000	0	1,000	1,000	0	0%
Conservation Com. Exp.	49	977	1,164	1,164	1,113	1,164	1,164	0	0%
Conservation Com.Clerk	50	2,888	2,931	3,019	16	4,812	4,908	96	2%
Planning Board	51	0	329	1,492	622	1,492	1,492	0	0%
Water Resources Com. Expenses						200	600	400	200%
Zoning Board of Appeals	52	128	234	1,000	410	1,000	1,000	0	0%
Zoning Board of Appeals Clerk				0	0	1,187	1,211	24	2%
Town Buildings:								0	
Custodial Wages	53	3,670	4,197	6,518	3,532	6,714	7,791	1,078	16%
Equipment Maintenance	52	5,737	3,963	4,601	4,834	4,601	6,000	1,399	30%
Electricity	54	9,016	7,346	15,000	7,429	10,000	10,000	0	0%
Heating	55	14,170	11,632	16,000	17,193	14,000	16,000	2,000	14%
Telephone/Internet	56	6,018	7,319	6,575	7,319	7,320	7,320	0	0%
Telephone-srec LINE	57		521	744	0	744	0	-744	-100%
Supplies	58	1,332	1,207	1,791	1,546	1,791	1,791	0	0%
Repairs	59	9,443	2,001	9,451	4,834	9,451	9,451	0	0%
TownVehicle Energy:									
Fuel	60					33,000	35,051	2,051	
<b>Subtotal</b>		<b>92,146</b>	<b>84,771</b>	<b>114,962</b>	<b>81,078</b>	<b>140,546</b>	<b>149,439</b>	<b>8,893</b>	<b>0%</b>
Other General Government:								0	
Copier Expense	61	2,865	3,376	4,500	2,222	4,500	4,500	0	0%
Postage	62	427	1,421	1,800	654	1,800	1,800	0	0%
Printing & Advertising	63	1,236	1,041	4,000	930	4,000	4,000	0	0%
IT support	64	299	184	1,500	361	1,500	1,500	0	0%
Town Newsletter	65	3,219	2,327	3,780	3,238	3,780	3,780	0	0%
Annual Town Report	66	0	178	1,130	231	1,130	1,130	0	0%
Office Supplies	67	1,208	556	1,219	836	1,219	1,219	0	0%
Office Equipment	68	2,144	1,342	2,200	1,739	2,200	4,000	1,800	82%
Town Center Committee	69	0	0	298	298	298	298	0	0%
Energy Committee	70	559	0	995	0	995	995	0	0%
ADA Committee	71	0	0	438	0	438	438	0	0%
250th Anniversary Committee	72	928	974	0	0	0	0	0	
Farm & Forestry Committee	73	30	0	175	0	175	175	0	0%
<b>Subtotal</b>		<b>12,914</b>	<b>11,399</b>	<b>22,035</b>		<b>22,035</b>	<b>23,835</b>	<b>1,800</b>	<b>8%</b>
<b>Total General Government</b>		<b>352,225</b>	<b>328,088</b>	<b>444,127</b>	<b>314,166</b>	<b>486,279</b>	<b>499,996</b>	<b>13,717</b>	<b>3%</b>
								0	
Protection of Persons and Property								0	
Police Department:								0	
Chief's Salary	74	60,114	61,916	63,773	63,773	65,686	67,657	1,970	3%
longevity bonus							500		
Police Wages	75	79,950	86,240	83,588	71,012	93,736	96,548	2,812	3%
Quinn Bill wages/FY14 to Police Wages	76	6,489	7,202	7,418	0	0	0	0	
longevity bonus	77		150	0	0	0	0	0	



## SHUTESBURY FY14 TOWN BUDGET

Expenditures Expense Category	No.	Actual FY11	Actual FY12	Budget FY13	Actual FY13	Budget FY14	Budget FY15	\$ Change	% Change
Expenses	78	16,415	16,628	17,000	20,238	18,000	18,000	0	0%
Cruiser Maintenance	79	6,036	4,164	5,471	5,101	5,471	5,471	0	0%
Cruiser Fuel	80	5,749	5,969	5,969	5,969	0	0	0	
<i>Subtotal Police</i>		<i>174,753</i>	<i>182,268</i>	<i>183,219</i>	<i>166,094</i>	<i>182,894</i>	<i>188,176</i>	<i>5,282</i>	<i>3%</i>
Fire Department:								0	
Chief's Salary	81	46,372	47,068	48,480	48,480	49,934	50,933	999	2%
longevity bonus	82			0	0	750	0	-750	
Stipend Others	83	6,979	8,747	10,300	10,493	10,609	12,221	1,612	15%
Call Wages	84	11,692	10,281	11,330	8,767	11,670	12,023	353	3%
longevity bonus	85		2,350	800	0	0	0	0	#DIV/0!
Expenses	86	5,769	5,050	6,400	6,323	6,400	6,400	0	0%
Maintenance	87	7,959	7,928	11,000	9,529	11,000	11,000	0	0%
Fuel	88	1,094	1,094	1,094	1,094	0	0	0	#DIV/0!
Equipment-SCBA Air Tanks 2-3 per year	89			1,900	1,900	1,900	2,000	100	5%
Equipment	90	5,896	6,148	7,500	7,500	7,500	7,500	0	0%
<i>Subtotal Fire</i>		<i>85,761</i>	<i>88,665</i>	<i>98,804</i>	<i>94,086</i>	<i>99,763</i>	<i>102,077</i>	<i>2,314</i>	<i>2%</i>
Emergency Mangement	91	827	3,747	1,990	1,662	1,990	1,990	0	0%
Emergency Phone notification	92	2,000	2,000	2,000	2,000	2,000	2,000	0	0%
Ambulance Service	93	24,400	25,100	25,900	25,900	26,700	27,477	777	3%
Building Inspector	94	14,227	10,879	19,500	4,000	4,000	4,000	0	0%
Dog Officer	95	2,462	2,499	2,574	2,574	2,651	2,704	53	2%
Dog Officer Expenses	96			432	432	432	432	0	0%
Tree Warden	97	512	384	571	394	588	606	18	3%
Tree Warden Expenses	98	5,142	5,983	4,477	1,822	4,477	4,477	0	0%
Constable	99	136	140	144	144	149	149	0	0%
<i>subtotal</i>		<i>49,706</i>	<i>50,732</i>	<i>57,588</i>	<i>38,928</i>	<i>42,987</i>	<i>43,835</i>	<i>848</i>	<i>2%</i>
<b>Total Protection of P&amp;P</b>		<b>310,220</b>	<b>321,666</b>	<b>339,611</b>	<b>299,107</b>	<b>325,643</b>	<b>334,088</b>	<b>8,444</b>	<b>3%</b>
Education								0	
Elementary School	100	1,669,992	1,666,038	1,731,007	1,731,007	1,792,333	1,935,325	142,992	8%
Amherst/Pelham Regional	101	1,414,617	1,401,615	1,431,602	1,425,355	1,489,602	1,568,902	79,300	5%
School Choice	102	30,000	0	0	60,375	0	0	0	
Charter Sending Tuition	103							0	
Elementary Transportation	104	63,979	66,510	64,328	63,157	67,500	69,021	1,521	2%
Regional Debt Assessments:	105							0	
High School Bonds - Long Term	106	47,808	42,668	42,668	37,575	32,515	27,843	-4,672	-14%
<b>Total Education</b>		<b>3,226,396</b>	<b>3,176,831</b>	<b>3,269,605</b>	<b>3,317,469</b>	<b>3,381,950</b>	<b>3,601,091</b>	<b>219,141</b>	<b>6%</b>
Public Works and Facilities								0	
Highway Department:								0	
Highway Superintendent	107	50,432	51,188	52,724	53,244	55,935	55,392	-543	-1%
longevity bonus	108	0	0	0	0	750	0	-750	
Wages	109	71,245	52,897	79,153	74,197	81,528	82,343	816	1%
longevity bonus	110	0	0	0	0	0	0	0	
Fuel	111	25,843	30,507	25,865	30,708	0	0	0	0%
Expenses	112	2,686	2,684	2,686	1,813	2,686	2,686	0	0%
Materials	113	24,800	24,879	24,870	24,867	24,870	24,870	0	0%
Machinery Maintenance	114	27,825	27,847	32,855	32,847	32,855	32,855	0	0%
Tools and Equipment	115	2,984	2,979	2,984	2,382	2,984	2,984	0	0%
Uniform Service	116	2,151	2,541	2,650	3,423	4,100	4,100	0	0%
Gravel Road Maint.	117	30,884	44,336	30,000	30,000	30,000	30,000	0	0%
Striping	118	4,838	6,244	7,500	5,829	7,500	7,500	0	0%
Catch Basing clean-up	119	4,188	2,970	4,000	1,080	4,000	4,000	0	0%



## SHUTESBURY FY14 TOWN BUDGET

Expenditures		Actual	Actual	Budget	Actual	Budget	Budget	\$	%
Expense Category	No.	F11	FY12	FY13	FY13	FY14	FY15	Change	Change
<i>Subtotal Highway Dept</i>		247,875	249,072	265,288	260,390	247,208	246,730	-477	0%
Snow Removal:								0	
Wages overtime	120	12,668	7,558	20,056	17,274	20,658	21,278	620	3%
Materials	121	58,719	31,753	50,000	54,196	50,000	50,000	0	0%
<i>Subtotal Snow Removal</i>		71,387	39,311	70,056	71,470	70,658	71,278	620	1%
Solid Waste:								0	
Recycling Coordinator	122	0		0	0	0	0	0	
Rubbish & Recycle Hauling	123	60,000	60,000	53,550	53,550	55,157	56,811	1,654	3%
Hazardous Waste Pickup	124	172	396	1,350	0	1,350	1,350	0	0%
Sanitary Landfill	125	26,253	27,528	30,000	24,715	30,000	21,500	-8,500	-28%
<i>Subtotal Solid Waste</i>		86,425	87,924	84,900	78,265	86,507	79,661	-6,846	-8%
Water Quality	126	130	522	1,393	0	1,393	1,393	0	0%
Cemetery:								0	
Cemetery Wages	127	2,773	2,866	3,409	656	3,600	3,672	72	2%
longevity bonus	128		150					0	
Cemetery Expenses	129	1,172	1,219	1,631	1,625	1,631	1,631	0	0%
<i>subtotal</i>		3,945	4,235	5,040	2,281	5,231	5,303	72	1%
<b>Total Public Works/Facilities</b>		<b>409,762</b>	<b>381,064</b>	<b>426,677</b>	<b>412,406</b>	<b>410,996</b>	<b>404,365</b>	<b>-6,631</b>	<b>-2%</b>
Human Services								0	
County Health Finance Salary	130		633	1,299	1,299	1,338	1,299	-39	-3%
Longevity Bonus	131		150					0	
County Health District	132	24,454	25,066	26,000	25,442	26,650	27,500	850	3%
Board of Health Expenses	133	1,371	1,096	1,900	1,900	1,900	1,900	0	0%
Board of Health Expenses-Flu Expenses	134	404	1,550	450	231	450	450	0	0%
Inspector of Animals	135	464	464	483	476	497	497	0	0%
Council on Aging	136	40	200	200	101	200	200	0	0%
Veteran's Benefits	137	4,608	7,304	9,486	7,933	12,000	12,000	0	0%
Veterans' Programs	138	5,068	2,750	3,518	3,226	4,941	3,202	-1,739	-35%
<b>Total Human Services</b>		<b>36,409</b>	<b>39,213</b>	<b>43,336</b>	<b>40,608</b>	<b>47,976</b>	<b>47,048</b>	<b>-928</b>	<b>-2%</b>
Culture and Recreation								0	
Librarian Salary	139	25,008	33,853	34,869	34,869	38,427	39,195	769	2%
longevity bonus	140			300	300	0	0	0	
Library Ass't/Aides	141	9,571	11,895	12,252	11,485	14,066	14,347	281	2%
longevity bonus	142		450	300	0	300	300	0	0%
Library Expenses	143	10,316	4,684	6,065	6,515	6,548	12,000	5,452	83%
Recreation Committee	144	0	135	497	0	497	497	0	0%
Open Space Committee	145	482	0	497	0	497	497	0	0%
Historical Commission	146	347	334	348	348	348	348	0	0%
Memorial Day	147	195	298	298	113	298	298	0	0%
Memorial Sign Board for Common	148	0	2,000	2,000	305	0	0	0	
<b>Total Culture and Rec.</b>		<b>45,919</b>	<b>53,649</b>	<b>57,425</b>	<b>53,935</b>	<b>60,980</b>	<b>67,482</b>	<b>6,502</b>	<b>11%</b>
Debt Service								0	
<b>Principal - Long-Term Debt:</b>								0	
Highway Dump Truck (LP 007)	149							0	
Elementary School	150	209,938	213,335	216,901	216,901	115,646	17,627	-98,020	-85%
WPAT septic repair	151	16,638	16,640	16,640	16,640	16,640	20,414	3,774	23%
Land Acquisition	152	10,000	10,000	10,000	10,000	9,900	0	-9,900	-100%
Library/Dum truck (LP2012)	153	35,000	3,500	0	0	0	0	0	
Back Hoe/DPW Rehab	154	45,000	45,000	45,000	45,000	0	0	0	0%
<b>Interest - Long-Term Debt:</b>								0	
Dump Truck & Lib. Assess Proj.	155	1,540	770	0	0	0	0	0	
Back Hoe/DPW Rehab	156	5,873	3,915	1,958	1,958	0	0	0	
Elementary School	157	38,400	26,777	14,931	14,931	6,294	881	-5,412	-86%



## SHUTESBURY FY14 TOWN BUDGET

Expenditures Expense Category	No.	Actual FY11	Actual FY12	Budget FY13	Actual FY13	Budget FY14	Budget FY15	\$ Change	% Change
Land Acquisition	158	2,125	1,700	1,275	1,275	950	0	-950	-100%
Short-Term Notes	159	10	770	2,000	3,835	2,000	3,000	1,000	50%
<b>Total Debt Service</b>		<b>364,523</b>	<b>322,407</b>	<b>308,705</b>	<b>310,540</b>	<b>151,430</b>	<b>41,922</b>	<b>-109,508</b>	<b>-72%</b>
<b>Intergovernmental Expenses</b>								<b>0</b>	
St Assment Air Polution Control	160	491	480	0	0	0	0	0	0
RMV Non-Renewal Surcharge	161	1160	1200	0	0	0	0	0	0
Regional Transit Charge	162	39	53	0	0	0	0	0	0
<b>Total Intergovernmental Expenses</b>		<b>1,690</b>	<b>1,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous</b>								<b>0</b>	
Retirement County	163	144,332	136,742	149,682	149,682	154,339	159,297	4,958	3%
Unemployment Compensation	164	193	17,462	15,000	287	15,000	15,000	0	0%
Health Insurance	165	352,584	376,150	432,756	379,663	432,756	432,756	0	0%
<b>OPEB Trust Fund-established 5/12</b>	166			<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>30,000</b>	<b>10,000</b>	<b>50%</b>
Sick Bank Benefit	167	0	2,000	500	0	500	500	0	0%
Medicare Tax	168	30,774	31,010	32,353	31,485	33,000	34,000	1,000	3%
Insurance and Bonds	169	52,032	47,364	60,949	51,539	56,000	62,000	6,000	11%
Council Of Gov't Assessments	170	14,758	13,170	13,458	13,458	15,829	15,829	0	0%
Gasoline Leak/fire station	171	25,000	25,000	25,000	25,000	25,000	15,000	-10,000	-40%
Transfer to Capital Projects: below	172	37,500	38,000				0	0	
Fire Dept Equipment	173			25,000	25,000	4,500	0	-4,500	-100%
Library Building Fund	174			13,000	13,000	25,000	25,000	0	0%
Town Building Fund	175					0	0	0	0%
Town Hall Fiber Technology	176						6,590		
GASB 45 Actuarial study	177						0	0	
Energy Efficiency projects	178	13,928	13,930	14,372	14,372	14,618	14,618	0	0%
Wired West Annual Fee	179		1,000				1,000	1,000	
Transfer to Capital Stabilization	179	30,000	30,000					0	
<b>Total Miscellaneous</b>	180	<b>702,791</b>	<b>733,560</b>	<b>792,070</b>	<b>713,486</b>	<b>796,542</b>	<b>811,590</b>	<b>15,048</b>	<b>2%</b>
<b>Total Operating</b>	181	<b>\$5,448,246</b>	<b>\$5,356,479</b>	<b>\$5,681,556</b>	<b>\$5,461,718</b>	<b>\$5,661,798</b>	<b>\$5,807,582</b>	<b>145,785</b>	<b>3%</b>
<b>Revenue Projection</b>	182	<b>\$5,571,393</b>	<b>\$5,693,148</b>	<b>\$5,750,451</b>	<b>\$5,741,653</b>	<b>\$5,778,104</b>	<b>\$5,834,739</b>	<b>56,634</b>	<b>1%</b>
								0	
<b>TRANSFER TO CAPITAL STABILIZATION ARTICLE</b>								0	
Transfer to Capital Stabilization (Capital)	183			65,000	65,000	110,100	120,000	9,900	
Transfer to Capital Stabilization-(DebtInterest)	184			3,923	3,923	6,206	7,156	950	
<b>Total Transfer to Capital Stabilization</b>	185			<b>68,923</b>	<b>68,923</b>	<b>116,306</b>	<b>127,156</b>	<b>10,850</b>	
								0	
<b>Total Operating Expenses</b>	186			<b>\$5,750,479</b>	<b>\$5,530,641</b>	<b>\$5,778,104</b>	<b>\$5,934,738</b>	<b>156,635</b>	<b>3%</b>
<b>Revenue projection</b>	187			<b>\$5,750,451</b>	<b>\$5,741,653</b>	<b>\$5,778,104</b>	<b>\$5,834,739</b>	<b>56,634</b>	<b>1%</b>
<b>GAP</b>	188	<b>123,147</b>	<b>236,669</b>	<b>-28</b>	<b>211,012</b>	<b>1</b>	<b>-100,000</b>	<b>-100,000</b>	