SHUTESBURY FY23 TOWN BUDGET

Expenditures Expense Category	No.	Actual FY19	Budget FY20	Actual FY20	Budget FY21	Actual FY21	Budget FY22	Actual FY22	Budget FY23	Budget FY24	$ Difference	% difference
GENERAL GOVERNMENT												
Town Meeting Moderator	1	123	125	0	129	129	131	131	134	138	4	3.07%
Selectboard:												
Salaries												
Selectboard	2	7,311	7,530	7,530	7,756	7,756	7,892	7,892	8,083	8,325	242	3.00%
Secretary	3	24,725	25,827	23,919	26,602	22,772	27,068	27,068	27,781	28,614	833	3.00%
Admin Secretary longevity Bonus	4		300	300	0	0	0		0			
Subtotal Salaries		*32,036*	*33,658*	*31,749*	*34,359*	*30,528*	*34,960*	*34,960*	*35,864*	*36,940*	1,076	3.00%
Expenses	5	1,918	2,288	1,888	2,288	858	2,288	6,298	2,288	2,500	212	9.27%
Reasonable accommodations	6	0	497	480	497	413	497	0	497	500	3	0.60%
Subtotal Expenses		*1,918*	*2,785*	*2,368*	*2,785*	*1,271*	*2,785*	*6,298*	*2,785*	*3,000*	215	7.72%
Total Selectboard		***33,954***	***36,443***	***34,116***	***37,144***	***31,799***	***37,745***	***41,258***	***38,649***	***39,940***	1,291	3.34%
Town Administrator:												
Salaries												
Town Administrator	7	60,500	62,315	62,315	64,184	64,184	67,393	67,393	70,089	72,191	2,103	3.00%
TA longevity Bonus	8	500	0	0	0	0	0		0	750	750	100%
Town Hall Admin Support	9	350	500	246	500	75	500	176	500	500	0	0.00%
Subtotal Salaries		*61,350*	*62,815*	*62,561*	*64,684*	*64,259*	*67,893*	*67,569*	*70,589*	*73,441*	2,853	4.04%
Expenses	10	*342*	870		870	470	870	870	870	900	30	3.45%
Total Administrator		***61,692***	***63,685***	***62,561***	***65,554***	***64,729***	***68,763***	***68,439***	***71,459***	***74,341***	2,883	4.03%
											0	
Finance Committee											0	
Expenses	11	135	298	135	298	135	298	160	298	325	27	9.06%
Reserve Fund (budgeted)	12	56,950	75,000	63,467	75,000	48,110	75,000	66,798	75,000	75,000	0	0.00%
Town Accountant:											0	
Salary	13	17,556	18,083	19	18,626	18,626	18,951	18,588	21,502	22147	645	3.00%
Longevity bonus	14	0	0		0	0	375	375	0		0	
Expenses	15	3,553	3,950	3,801	4,220	4,220	4,702	4,497	8,345	5,450	(2,895)	-34.69%
Accountant Certification	16	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
Total Accountant		***22,109***	***23,033***	***4,820***	***23,846***	***23,846***	***25,028***	***24,459***	***30,847***	***28,597***	(2,250)	-7.29%
											0	
Independent audit	17	25,000	0	0	**5,000**	**12,500**	**5,000**	**16,000**	**5,000**	**9,000**	4,000	80.00%
											0	
Assessors:											0	
Salaries											0	
Board members	18	5,989	6,169	4,113	6,354	8,414	6,465	6,465	6,621	6,820	199	3.00%
Admin. Assessor	19	21,678	22,071	20,606	22,733	22,733	23,131	23,131	28,423	29,276	853	3.00%
Longevity bonus	20		0	0	0	0	0	0	0	0	0	0.00%
Assessors Clerk	21	10,938	12,096	12,122	12,459	11,535	12,677	13,781	14,511	14,946	435	3.00%
Longevity bonus	22		150	0	**0**		**0**		**0**		0	0.00%
Subtotal Salaries		*38,606*	*40,486*	*36,841*	*41,546*	*42,682*	*42,273*	*43,377*	*49,555*	*51,042*	1,487	3.00%
Expenses												
Expenses	23	2,524	3,638	3,330	3,638	3,638	3,638	3,408	3,638	3,711	73	2.01%
Admin. Assessor Cert	24	1,000	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
GIS Web Hosting	25	1,900	1,900	2,400	2,400	2,400	2,900	2,900	2,900	2,900	0	0.00%
GIS Dimensional Data Input	26										0	
Assessors Computer Maintenance	27	3,820	4,053	4,053	6,896	6,896	8,148	7,348	8,961	9,857	896	10.00%
Revaluation	28	900	**1,000**	**11,577**	1,000	16,207	1,000	5,000	1,000	1,000	0	0.00%
Class 504 Utility Valuations	29								6,000	6,000	0	0.00%
Personal Property Valuation Services	30								3,000	3,000	0	0.00%
Subtotal Expenses		*10,144*	*11,591*	*21,359*	*14,934*	*30,141*	*16,686*	*19,656*	*26,499*	*27,468*	969	3.66%
Total Assessors		***48,750***	***52,077***	***58,200***	***56,480***	***72,823***	***58,959***	***63,032***	***76,054***	***78,510***	2,456	3.23%
											0	
Treasurer:											0	
Salaries											0	
Treasurer	29	27,946	24,720	24,720	25,462	25,462	29,286	28,993	33,280	34,278	998	3.00%
Assistant Treasurer	30	1,331	1,210	500	1,210	0	1,210	0	1,239	1,276	37	3.00%
Longevity bonus	31		0	0	0	0	0		0	300	300	100%
Subtotal Salaries		*29,277*	*25,930*	*25,220*	*26,672*	*25,462*	*30,496*	*28,993*	*34,519*	*35,855*	1,336	3.87%
Expenses											0	
Expenses	32	9,358	9,800	8,914	9,800	9,371	11,450	10,188	12,280	11,780	(500)	-4.07%
Treasurer Certification	33	667	**0**	0	0	0	0		0	0	0	
OPEB Actuarial Study- Every 3 yrs	34	5,600	**1,000**	0	1,000	0	2,000	5,950	2,000	2,000	0	0.00%
Tax Title Expense	35	1,486	**8,000**	622	8,000	2,100	8,500	633	5,000	5,000	0	0.00%
Subtotal Expenses		*17,110*	*18,800*	*9,536*	*18,800*	*11,471*	*21,950*	*16,771*	*19,280*	*18,780*	(500)	-2.59%
Total Treasurer		***46,387***	***44,730***	***34,756***	***45,472***	***36,933***	***52,446***	***45,765***	***53,799***	***54,635***	836	1.55%
											0	
Town Collector:											0	
Salary - Collector	36	18,631	19,189	19,189	19,765	19,765	20,111	20,111	21,565	22,212	647	3.00%
Longevity bonus	37	0	0	0	0	0	0		1,250	0	(1,250)	188.40%
Salary - Assistant Town Collector	38		4,400	0	4,400	0	2,200	1,345	3,402	3,605	203	5.97%
Collector Certification	39	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
Expenses	40	21,327	22,260	19,768	22,830	21,553	24,657	21,873	24,657	22,270	(2,387)	-9.68%
Total Collector		***40,958***	***46,849***	***39,957***	***47,995***	***42,318***	***47,968***	***44,329***	***51,874***	***49,087***	(2,787)	-5.37%
											0	
Legal Expense	41	19,479	15,000	9,947	15,000	15,301	15,000	8,979	15,000	40,000	25,000	166.67%
											0	
Personnel Expenses	42	180	263	100	263	100	263	176	263	300	37	14.07%
											0	
Town Clerk:											0	
Salaries											0	
Clerk	43	30,017	31,845	31,845	27,170	27,170	27,645	27,645	32,774	33,757	983	3.00%
Longevity bonus	44		300	300	300	300	300	0	0	0	0	0.00%
Asst Town Clerk	45	688	**9,178**	**9,004**	**5,320**	**5,307**	**0**	**0**	**0**	**10,000**	10,000	100.0%
Longevity bonus	46		0	0	0		0	0	0		0	0.00%
Subtotal Salaries		*30,705*	*41,323*	*41,149*	*32,790*	*32,777*	*27,945*	*27,645*	*32,774*	*43,757*	10,983	33.51%
Expenses												

Expenditures Expense Category	No.	Actual FY19	Budget FY20	Actual FY20	Budget FY21	Actual FY21	Budget FY22	Actual FY22	Budget FY23	Budget FY24	$ Difference	% difference
Town Clerk Certification	47		0	0	0	0	0		0	0	0	0.00%
Expenses	48	732	1,250	908	1,250	620	1,250	1,113	2,185	3,250	1,065	48.74%
Subtotal Expenses		*732*	*1,250*	*908*	*1,250*	*620*	*1,250*	*1,113*	*2,185*	*3,250*	1,065	48.74%
Total Town Clerk		***31,437***	***42,573***	***42,057***	***34,040***	***33,397***	***29,195***	***28,758***	***34,959***	***47,007***	12,048	34.46%
											0	
Record Storage Committee	49		100	0	100	0	100	0	100	100	0	0.00%
											0	
Board of Registrars:											0	
Salaries	50	200	206	206	206	103	206	0	211	217	6	3.01%
Expenses	51	5738	5,550	5,550	7,200	3,683	7,200	2,710	9,500	8,200	(1,300)	-13.68%
Total Registrars		***5,938***	***5,756***	***5,756***	***7,406***	***3,786***	***7,406***	***2,710***	***9,711***	***8,417***	(1,294)	-13.32%
											0	
											0	
The Dam:											0	
Salary - Keeper	52	2,734	2,816	2,816	2,900	2,900	2,951	2,951	3,022	3,113	91	3.00%
Salary - Assistant Keeper	53	126	129	129	133	133	136	136	139	143	4	3.00%
Dam Management Consult	54	0	1,000	0	1,000	0	1,000	0	1,000	2,500	1,500	150.00%
Total The Dam		***2,860***	***3,945***	***2,945***	***4,033***	***3,033***	***4,086***	***3,087***	***4,162***	***5,757***	1,595	38.32%
											0	
Land Use Clerk											0	
Salary - Clerk	55	10,171	16,531	10,337	17,027	18,395	15,126	9,677	15,492	15,957	465	3.00%
Conservation Commission Consultant	56							5,000	0	0	0	
Conservation Commission Expenses	57	1,164	1,164	872	1,164	1,164	1,164	1,478	1,164	1,280	116	10.00%
											0	
Planning Board Expenses	58	1,492	1,493	38	484	484	7,500	902	7,500	1,000	(6,500)	-86.67%
											0	
Water Resources Com. Expenses	59	0	600	0	600	0	600	0	600	600	0	0.00%
											0	
Zoning Board of Appeals											0	
Expenses	60	803	1,000	359	1,000	695	1,000	532	1,000	1,000	0	0.00%
											0	
Town Buildings:											0	
Custodial Wages	61	5,929	6,116	6,115	6,300	6,301	6,410	6,410	7,565	7,792	227	3.00%
Expenses											0	
Equipment Maintenance	62	6,997	6,997	7,750	6,997	4,805	8,500	8,500	8,500	9,000	500	5.88%
Electricity	63	10,803	10,000	10,561	10,000	11,532	12,000	14,287	13,000	14,300	1,300	10.00%
Heating	64	11,207	14,000	7,912	14,000	9,485	9,000	12,664	9,000	12,675	3,675	40.83%
Telephone	65	7,258	7,320	8,195	7,320	9,512	5,000	3,590	5,000	5,000	0	0.00%
Internet	66	3,742	0	1,258	0	0	5,000	4,990	5,000	5,000	0	0.00%
Supplies	67	1,296	1,791	924	1,791	1,937	1,791	1,610	1,900	2,000	100	5.26%
Repairs	68	4,999	9,451	20,138	9,451	9,063	9,451	9,693	9,451	10,000	549	5.81%
Total Town Buildings		*52,232*	*55,675*	*62,854*	*55,859*	*52,635*	*57,152*	*61,745*	*59,416*	*65,767*	6,351	10.69%
											0	
TownVehicle Energy:											0	
Fuel	69	31,642	34,131	28,754	34,131	26,965	34,131	34,131	34,131	40,000	5,869	17.20%
											0	
Other General Government:											0	
Copier Expense	70	1,500	1,500	1,179	1,500	1,500	1,500	1,500	1,500	1,500	0	0.00%
Postage	71	1,475	1,800	973	1,800	762	1,800	1,274	1,800	2,000	200	11.11%
Printing & Advertising	72	3,535	3,000	3,000	3,000	3,234	3,000	3,000	3,000	3,000	0	0.00%
IT /Internet/ Zoom support	73	1,880	2,100	2,418	2,100	2,022	2,500	2,500	2,500	7,660	5,160	206.40%
Town Newsletter	74	2,415	3,780	1,624	3,780	2,953	3,780	2,812	3,780	3,780	0	0.00%
Annual Town Report	75	1,130	1,130	1,130	1,130	1,130	1,130	1,951	1,130	1,130	0	0.00%
Office Supplies	76	1,140	1,219	1,124	1,219	1,219	1,219	1,219	1,500	2,000	500	33.33%
Office Equipment	77	3,973	4,000	2,548	4,000	4,078	4,000	4,000	4,500	5,000	500	11.11%
Energy and Climate Change Committee	78		200	0	200	0	200	0	200	200	0	0.00%
ADA Committee	79		438	438	438	0	438	0	438	438	0	0.00%
Farm & Forestry Committee	80		175	0	175	0	175	0	175	175	0	0.00%
Total Other General Govt	*81*	*17,048*	*19,342*	*14,434*	*19,342*	*16,899*	*19,742*	*18,255*	*20,523*	*26,883*	6,360	30.99%
											0	
TOTAL GENERAL GOVT		**497,677**	**539,714**	**476,464**	**547,266**	**506,177**	**563,704**	**474,003**	**607,035**	**663,542**	56,506	9.31%
											0	
PROTECTION OF PERSONS & PROPERTY											0	
Police Department:											0	
Salaries											0	
Chief	82	39,299	61,800	61,800	63,654	44,958	64,768	55,809	65,000	68,250	3,250	5.00%
holiday pay	83		1,664	0	1,714	0	1,744	0	1,750	1,803	53	3.00%
longevity bonus	84		0	0	0	0	0	0	0	0	0	
Police Wages	85	91,338	133,000	90,462	136,990	117,873	128,271	112,902	131,375	135,316	3,941	3.00%
longevity bonus	86		0		0	0	0	0	0		0	
Subtotal Salaries		*130,637*	*196,464*	*152,262*	*202,358*	*162,831*	*194,783*	*168,711*	*198,125*	*205,369*	7,244	3.66%
Expenses											0	
Expenses	87	17,039	19,000	19,632	19,000	21,989	19,000	19,000	19,000	20,000	1,000	5.26%
Cruiser Maintenance	88	3,088	5,471	6,418	5,471	4,333	5,471	5,471	5,471	6,000	529	9.67%
Community Policing Expenses	89									1,000		
Subtotal Expenses		*20,126*	*24,471*	*26,050*	*24,471*	*26,321*	*24,471*	*24,471*	*24,471*	*27,000*	2,529	10.33%
Total Police		***150,763***	***220,935***	***178,311***	***226,829***	***189,153***	***219,254***	***193,182***	***222,596***	***232,369***	9,773	4.39%
											0	
Fire Department:											0	
Salaries											0	
Chief	90	65,000	66,950	66,950	68,959	68,959	70,165	70,165	52,000	53,560	1,560	3.00%
longevity bonus	91	0	0	0	0	0	0	0	0	0	0	0.00%
Training Wages	92	15,789	16,320	18,805	16,810	18,995	17,104	19,287	17,518	18,043	526	3.00%
Call Wages	93	10,699	13,535	9,245	13,941	6,861	14,185	11,768	14,528	24,964	10,436	71.83%
longevity bonus	94	1,000	0	0	0	0	0		0		0	
Subtotal Salaries		*92,488*	*96,805*	*95,001*	*99,709*	*94,816*	*101,454*	*101,220*	*84,046*	*96,568*	12,521	14.90%
Expenses											0	
Expenses	95	6,325	6,600	6,504	7,100	6,990	7,100	7,100	8,100	8,100	0	0.00%
Maintenance	96	10,880	11,000	10,970	11,000	13,436	11,000	18,482	11,000	11,000	0	0.00%
Equipment-SCBA Air Tanks 2-3 per year	97	1,996	2,000	1,900	2,000	1,910	2,000	1,300	2,200	0	(2,200)	-100.00%
Fire Hose Replacement	98	2,000	2,000	1,991	2,000	1,903	2,000	0	2,000	0	(2,000)	-100.00%
Turn Out Gear	99	4,000	4,400	4,400	4,400	4,370	4,400	216	4,600	0	(4,600)	-100.00%
Equipment	100	6,977	7,500	7,423	7,000	6,981	7,000	6,446	7,000	18,600	11,600	165.71%

Expenditures Expense Category	No.	Actual FY19	Budget FY20	Actual FY20	Budget FY21	Actual FY21	Budget FY22	Actual FY22	Budget FY23	Budget FY24	$ Difference	% difference
Subtotal Expenses		*32,178*	*33,500*	*33,187*	*33,500*	*35,591*	*33,500*	*33,544*	*34,900*	*37,700*	2,800	8.02%
Total Fire		***124,666***	***130,305***	***128,188***	***133,209***	***130,407***	***134,954***	***134,763***	***118,946***	***134,268***	15,321	12.88%
											0	
Emergency Mangement												
Emergency Management Expenses	101	1,990	1,990	1868	1,990	1,990	1,990	918	1,990	1,990	0	0.00%
Emergency Phone notification	102	2,000	2,000	1,470	2,000	1,470	1,500	1,470	1,500	1,500	0	0.00%
Ambulance Service	103	30,750	31,689	31,750	32,640	32,500	33,300	33,300	34,133	34,986	854	2.50%
Building Inspector	104	4,500	4,500	4,500	4,600	4,600	4,600	4,600	4,600	4,600	0	0.00%
Electrical Inspector Expenses	105								300	300	0	0.00%
Dog Officer	106	2,956	3,044	3,044	3,136	3,136	3,191	3,191	3,268	3,366	98	3.00%
Dog Officer Expenses	107	0	648	0	648	0	648	140	648	650	2	0.31%
Tree Warden	108	0	701	1,895	722	0	735	0	753	775	23	3.00%
Tree Warden Expenses	109	245	4,477	0	4,477	0	4,477	284	4,477	4,477	0	0.00%
Constable	110	164	174	174	179	179	182	182	186	192	6	3.00%
Total Emergency Mgt		***42,605***	***49,223***	***44,701***	***50,392***	***43,875***	***50,623***	***44,085***	***51,855***	***52,837***	982	1.89%
											0	
TOTAL PROT OF P & P		**318,033**	**400,463**	**351,200**	**410,430**	**363,434**	**404,831**	**372,031**	**393,397**	**419,473**	26,076	6.63%
											0	
EDUCATION											0	
Elementary School	111	2,054,976	2,172,311	2,153,869	2,193,673	2,179,526	2,238,079	2,237,803	2,250,948	2,334,670	83,722	3.72%
Amherst/Pelham Regional	112	1,775,964	1,775,644	1,775,203	1,675,873	1,675,873	1,611,136	1,572,239	1,546,692	1,560,473	13,781	0.89%
School Choice	113	92,893	0	78,233	0	79,113	0	87,946	0		0	0.00%
Charter Sending Tuition	114	61,911		37,316		69,432		75,528			0	0.00%
Elementary Transportation	115	58,848	65,845	60,491	87,428	83,210	84,330	84,330	84,330	73,318	(11,012)	-13.06%
Regional Debt Assessments:												
High School Bonds - Long Term	116	27,770	28,748	28,748	28,748	33,357	31,638	31,942	37,160	34,698	(2,462)	-6.63%
Total Education		**4,072,361**	**4,042,548**	**4,133,861**	**3,985,722**	**4,120,510**	**3,965,183**	**4,089,788**	**3,919,130**	**4,003,159**	84,029	2.14%
											0	
PUBLIC WORKS & FACILITIES											0	
Highway Department:											0	
Salaries											0	
Highway Superintendent	117	65,367	67,328	67,328	69,348	69,348	70,561	70,561	72,269	74,437	2,168	3.00%
longevity bonus	118	1,000								313	313	100.0%
Wages	119	85,027	92,703	60,126	95,484	107,232	97,155	100,813	107,243	110,460	3,217	3.00%
longevity bonus	120		0		0		500	500	0	0	0	0.00%
Subtotal Salaries		*151,394*	*160,031*	*127,454*	*164,832*	*176,580*	*168,216*	*171,874*	*179,512*	*184,897*	5,385	3.00%
Expenses												
Expenses	121	2,681	2,686	2,584	2,686	2,683	2,500	2,499	2,500	2,500	0	0.00%
Materials	122	24,844	24,870	24,837	24,870	24,723	24,870	24,774	23,000	23,000	0	0.00%
Machinery Maintenance	123	32,419	30,000	28,482	30,000	29,676	30,000	29,970	28,000	28,000	0	0.00%
Tools and Equipment	124	2,800	2,800	2,751	2,800	2,795	2,500	2,500	2,500	2,500	0	0.00%
Uniform Service	125	3,270	4,000	3,480	4,000	3,162	4,000	3,634	4,000	4,250	250	6.25%
Gravel Road Maint.	126	37,917	30,000	27,175	30,000	32,185	30,000	29,934	28,000	28,000	0	0.00%
Striping	127	5,901	7,500	9,099	7,500	4,179	7,500	7,105	7,500	8,000	500	6.67%
Catch Basing clean-up	128	3,900	5,000	2,145	5,000	3,504	5,000	5,000	5,000	5,500	500	10.00%
Subtotal Expenses		*113,731*	*106,856*	*100,552*	*106,856*	*102,907*	*106,370*	*105,416*	*100,500*	*101,750*	1,250	1.24%
Total Highway Dept		***265,125***	***266,887***	***228,006***	***271,688***	***279,487***	***274,586***	***277,290***	***280,012***	***286,647***	6,635	2.37%
											0	
Snow Removal:											0	
Wages overtime	129	25,095	23,955	16,444	24,674	20,466	25,106	19,146	25,714	26,000	286	1.11%
Materials	130	56,456	50,000	49,473	50,000	40,457	50,875	53,048	50,875	50,875	0	0.00%
Total Snow Removal		***81,551***	***73,955***	***65,917***	***74,674***	***60,922***	***75,981***	***72,193***	***76,589***	***76,875***	286	0.37%
Solid Waste:												
Recycling Coordinator- revolving fund	131	0	0	0	0	0	0		0		0	
Rubbish & Recycle Hauling	132	63,300	64,200	64,200	65,100	65,100	66,000	66,000	126,000	130,990	4,990	3.96%
Hazardous Waste Pickup	133	300	1,350	300	1,350	1,143	1,350	300	1,350	1,350	0	0.00%
Sanitary Landfill-WM	134	24,562	27,125	24,679	32,725	35,171	35,940	29,128	35,940	35,940	0	0.00%
Waste Dispposal - Lot O-32	135									5,000	5,000	100.0%
Fire Station Temporary Solution Fees	136									5,000	5,000	100.0%
Total Solide Waste		**88,162**	**92,675**	**89,179**	**99,175**	**101,414**	**103,290**	**95,428**	**163,290**	**178,280**	14,990	9.18%
											0	
Water Quality	137	191	1,393	0	1,393	95	1,393	264	1,393	1,000	(393)	-28.21%
											0	
Cemetery:											0	
Cemetery Wages	138	2,907	4,135	2,186	4,259	3,186	4,333	1,934	4,438	4,571	133	3.00%
longevity bonus	139										0	
Cemetery Expenses	140	1,088	1,631	1,149	1,631	1,310	1,631	1,138	1,631	1,631	0	0.00%
Total Cemetery		***3,995***	***5,766***	***3,335***	***5,890***	***4,497***	***5,964***	***3,072***	***6,069***	***6,202***	133	2.19%
											0	
TOTAL DPW / FACILITIES		**439,024**	**440,676**	**386,436**	**452,819**	**446,414**	**461,214**	**448,248**	**527,352**	**549,004**	21,652	4.11%
											0	
HUMAN SERVICES											0	
County Health Finance Salary	141	367	1,883	0	1,939	0	1,978	0	2,026	2,087	61	3.00%
longevity bonus	142	0	0	0	0	0	0	0	0		0	
County Health District	143	29,791	30,536	30,536	31,147	31,147	31,692	31,770	32,484	40,000	7,516	23.14%
Board of Health Expenses	144	620	1,900	665	1,900	212	1,900	1,121	1,900	1,900	0	0.00%
Board of Health Expenses-Mosquito Control Exp	145		0	0	0	0	0		0	5,000	5,000	100.0%
Inspector of Animals	146	549	566	566	566	566	566	566	566	566	0	0.00%
Council on Aging	147	200	200	200	200	0	200	0	200	200	0	0.00%
Veteran's Benefits	148	4,870	10,000	0	8,000	3,907	5,000	109.44	4,284	4,284	0	0.00%
Veterans' Programs	149	3,402	3,528	3,528	3,818	0	4,521	4,521	4,389	4,389	0	0.00%
Total Human Services		**39,799**	**48,613**	**35,495**	**47,570**	**35,832**	**45,857**	**38,088**	**45,849**	**58,425**	12,577	27.43%
											0	
CULTURE & RECREATION											0	
Salaries											0	
Librarian	150	42,856	44,141	44,141	45,466	45,466	46,261	46,261	55,224	56,881	1,657	3.00%
longevity bonus	151		0		0	0	0		**750**		(750)	-100.00%
Assistant/Aides	152	15,772	16,714	16,217	17,215	12,296	17,516	14,248	18,465	19,019	554	3.00%
longevity bonus	153		0		0		0		**150**		(150)	-100.00%
Subtotal Salaries		*58,628*	*60,855*	*60,358*	*62,681*	*57,762*	*63,777*	*60,509*	*74,589*	*75,900*	1,311	1.76%
Expenses												
Library Expenses	154	14,898	16,974	16,974	16,990	16,990	19,856	19,856	19,856	20,756	900	4.53%

Expenditures Expense Category	No.	Actual FY19	Budget FY20	Actual FY20	Budget FY21	Actual FY21	Budget FY22	Actual FY22	Budget FY23	Budget FY24	$ Difference	% difference
Recreation Committee	155	750	750	750	1,000	0	1,000	915	3,000	3,000	0	0.00%
Open Space Committee	156		100	0	100	11	1,500	217	1,500	1,500	0	0.00%
Historical Commission	157	16	360	60	360	0	360	360	360	360	0	0.00%
Memorial Day	158	136	298	177	298	0	298	144	298	298	0	0.00%
Subtotal Salaries		*15,800*	*18,482*	*17,961*	*18,748*	*17,001*	*23,014*	*21,492*	*25,014*	*25,914*	900	3.60%
Total Culture & Rec		***74,429***	***79,337***	***78,319***	***81,429***	***74,763***	***86,791***	***82,001***	***99,603***	***101,814***	2,211	2.22%
											0	
DEBT SERVICE											0	
Principal - Long-Term Debt:											0	
New Dump Truck 2024	159									45,000	45,000	100.00%
Fire Truck	160	86,800	88,788	86,800	0	0	0	0	0	0		
Dump Truck	161	20,000	20,960	20,000	0	20,000						
WPAT septic repair	162	20,435	20,435	20,435	20,435	20,257	20,435	10,142	20,435	20,435	0	0.00%
Interest - Long-Term Debt:											0	
New Dump Truck 2024	162									13,500	13,500	100.0%
Fire Truck	163	3,975	1,988	1,988	0	0	0	0	0	0		0.00%
Dump Truck	164	1,440	960	960	0	0	0	0	0	0		0.00%
Short-Term Notes	165	1,100	5,000	550	2,000	1,096	2,000	0	2,000	2,000	0	0.00%
Total Debt Service		***133,750***	***138,131***	***130,733***	***22,435***	***41,353***	***22,435***	***10,142***	***22,435***	***80,935***	***58,500***	260.75%
											0	
MISCELLANEOUS											0	
Retirement County	166	194,374	214,171	213,950	225,000	224,509	237,000	238,283	250,000	270,000	20,000	8.00%
Unemployment Compensation	167	8,825	1,000	1,000	0	0	5,000	5,000	5,000	5,000	0	0.00%
Health Insurance	168	468,994	474,941	484,711	505,000	467,404	520,000	434,699	520,000	520,000	0	0.00%
Hamp Trust Employee Co-Pay Account	169		4,582	100	4,582	0	2,500	400	2,500	2,500	0	0.00%
OPEB Trust Fund (transferred to the OPEB Trust)	170	50000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	0.00%
Sick Bank Benefit	171	0	500	0	500	0	500	0	500	500	0	0.00%
Medicare Tax	172	37,225	40,136	39,394	41,340	38,201	42,064	42,669	43,900	45,217	1,317	3.00%
Insurance and Bonds	173	65,670	67,000	56,812	70,000	65,987	68,000	64,427	68,000	70,000	2,000	2.94%
Council 0f Gov't Assessments - FRCOG	174	14,385	13,628	13,628	13,775	13,775	13,011	13,011	12,910	12,877	(33)	-0.26%
Gasoline Leak/fire station-fund 30	175		6,000	0	0	0	0		0	0	0	100.0%
Transfer to Capital Projects: below fund 30											0	0.00%
Library Building Fund	176	25,000	25,000	25,000	25,000	25,000	25,000		0	0	0	0.00%
Town Bldg Repairs/Maint Fund	177		5,000	5,000	5,000	5,000	0	0	0	0	0	0.00%
COVID Bonus							1,850	1,850				0.00%
Transfer to Capital Stabilization	178				112,695	112,695	112,695	112,695	112,695	54,195	(58,500)	-51.91%
Total Miscellaneous		***864,473***	***901,958***	***889,594***	***1,052,892***	***1,002,571***	***1,077,620***	***963,034***	***1,065,505***	***1,030,289***	(35,216)	-3.31%
											0	
TOTAL OPERATING EXPENSES	**178**	**6,439,545**	**6,591,440**	**6,482,103**	**6,600,563**	**6,591,056**	**6,627,635**	**6,477,335**	**6,680,307**	**6,906,640**	226,334	3.39%
											0	
TOTAL REVENUE PROJECTIONS	**179**	**6,461,202**	**6,651,391**	**6,651,391**	**6,600,468**	**6,600,468**	**6,669,952**	**6,669,952**	**6,709,068**	**6,906,641**	197,573	2.94%
											0	
GAP	**180**	**21,656**	**59,952**	**169,289**	**(95)**	**9,412**	**42,317**	**192,617**	**28,761**	**0**	(28,761)	-100.00%