

Expenditures			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	\$ Difference	% difference
Expense Category		No.	FY20	FY21	FY21	FY22	FY22	FY23	FY23	FY24	FY24	FY25		
Town Clerk Certification		47	0	0	0	0	0	0	0	0	0	0	0	
Expenses		48	908	1,250	620	1,250	1,113	2,185	1,712	3,250	3,620	3,700	370	11.38%
Subtotal Expenses			908	1,250	620	1,250	1,113	2,185	1,712	3,250	3,620	3,700	370	11.38%
Total Town Clerk			42,057	34,040	33,397	29,195	28,758	34,959	34,486	47,007	48,830		1,823	3.88%
Record Storage Committee		49	0	100	0	100	0	100	0	100	100	100	0	0.00%
Board of Registrars:														
Salaries		50	206	206	103	206	0	211	211	217	300	300	83	38.04%
Expenses		51	5,550	7,200	3,683	7,200	2,710	9,500	6,478	8,200	12,900	12,900	4,700	57.32%
Total Registrars			5,756	7,406	3,786	7,406	2,710	9,711	6,689	8,417	13,200		4,783	56.82%
The Dam:														
Salary - Keeper		52	2,816	2,900	2,900	2,951	2,951	3,022	3,022	3,113	3,206	3,206	93	3.00%
Salary - Assistant Keeper		53	129	133	133	136	136	139	139	143	148	148	4	3.00%
Dam Management Consult		54	0	1,000	0	1,000	0	1,000	3,539	2,500	3,500	3,500	1,000	40.00%
Total The Dam			2,945	4,033	3,033	4,086	3,087	4,162	6,700	5,757	6,854		1,098	19.07%
Land Use Clerk														
Salary - Clerk		55	10,337	17,027	18,395	15,126	9,677	15,492	12,004	15,957	16,487	16,487	530	3.32%
Conservation Commission Consultant		56					5,000	0	5,000	0	0	0	0	
Conservation Commission Expenses		57	872	1,164	1,164	1,164	1,478	1,164	1,164	1,280	1,280	1,280	0	0.00%
Planning Board Expenses		58	38	484	484	7,500	902	7,500	1,127	1,000	1,500	1,500	500	50.00%
Water Resources Com. Expenses		59	0	600	0	600	0	600	0	600	600	600	0	0.00%
Zoning Board of Appeals														
Expenses		60	359	1,000	695	1,000	532	1,000	961	1,000	1,000	1,000	0	0.00%
Town Buildings:														
Custodial Wages		61	6,115	6,300	6,301	6,410	6,410	7,565	6,737	7,792	8,051	8,051	259	3.32%
Expenses														
Equipment Maintenance		62	7,750	6,997	4,805	8,500	8,500	8,500	8,500	9,000	11,500	11,500	2,500	27.78%
Electricity		63	10,561	10,000	11,532	12,000	14,287	13,000	11,328	14,300	14,300	14,300	0	0.00%
Heating		64	7,912	14,000	9,485	9,000	12,664	9,000	17,825	12,675	12,675	12,675	0	0.00%
Telephone		65	8,195	7,320	9,512	5,000	3,590	5,000	2,229	5,000	5,000	5,000	0	0.00%
Internet		66	1,258	0	0	5,000	4,990	5,000	4,817	5,000	5,000	5,000	0	0.00%
Supplies		67	924	1,791	1,937	1,610	1,610	1,900	1,885	2,000	2,000	2,000	0	0.00%
Repairs		68	20,138	9,451	9,063	9,451	9,693	9,451	8,446	10,000	10,000	10,000	0	0.00%
Total Town Buildings			62,854	55,859	52,635	57,152	61,745	59,416	61,768	65,767	68,526		2,759	4.19%
TownVehicle Energy:														
Fuel		69	28,754	34,131	26,965	34,131	34,131	34,131	45,437	40,000	46,000	46,000	6,000	15.00%
Other General Government:														
Copier Expense		70	1,179	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0	0.00%
Postage		71	973	1,800	762	1,800	1,274	1,800	774	2,000	2,000	2,000	0	0.00%
Printing & Advertising		72	3,000	3,000	3,234	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0	0.00%
IT /Internet/ Zoom support		73	2,418	2,100	2,022	2,500	2,500	2,500	3,780	7,660	8,160	8,160	500	6.53%
Town Newsletter		74	1,624	3,780	2,953	3,780	2,812	3,780	1,130	3,780	4,200	4,200	420	11.11%
Annual Town Report		75	1,130	1,130	1,130	1,130	1,951	1,130	6,018	1,130	1,950	820	820	72.57%
Office Supplies		76	1,124	1,219	1,219	1,219	1,219	1,500	1,582	2,000	3,000	3,000	1,000	50.00%
Office Equipment		77	2,548	4,000	4,078	4,000	4,000	4,500	3,905	5,000	5,000	5,000	0	0.00%
Energy and Climate Change Committee		78	0	200	0	200	0	200	0	200	200	200	0	0.00%
ADA Committee		79	438	438	0	438	0	438	0	438	438	438	0	0.00%
Farm & Forestry Committee		80	0	175	0	175	0	175	0	175	175	175	0	0.00%
Total Other General Govt			14,434	19,342	16,899	19,742	18,255	20,523	21,690	26,883	29,623		2,740	10.19%
TOTAL GENERAL GOVT			476,464	547,266	506,177	563,704	474,003	607,035	571,729	663,542	651,500		(12,042)	-1.81%
PROTECTION OF PERSONS & PROPERTY														
Police Department:														
Salaries														
Chief		81	61,800	63,654	44,958	64,768	55,809	65,000	65,000	68,250	71,663	71,663	3,413	5.00%
holiday pay		82	0	1,714	0	1,744	0	1,750	249	1,803	1,857	1,857	54	3.00%
longevity bonus		83	0	0	0	0	0	0	0	0	300	300	300	
Police Wages		84	90,462	136,990	117,873	128,271	112,902	131,375	88,108	135,316	139,809	139,809	4,492	3.32%
longevity bonus		85	0	0	0	0	0	0	0	0	0	0	0	
Subtotal Salaries			152,262	202,358	162,831	194,783	168,711	198,125	153,357	205,369	213,328		7,960	3.88%
Expenses														
Expenses		86	19,632	19,000	21,989	19,000	19,000	19,000	17,386	20,000	20,000	20,000	0	0.00%
Cruiser Maintenance		87	6,418	5,471	4,333	5,471	5,471	5,471	14,964	6,000	6,000	6,000	0	0.00%
Community Policing Expenses		89								1,000	1,000	1,000	0	0.00%
Subtotal Expenses			26,050	24,471	26,321	24,471	24,471	24,471	32,350	27,000	27,000		0	0.00%
Total Police			178,311	226,829	189,153	219,254	193,182	222,596	185,707	232,369	240,328		7,960	3.43%
Fire Department:														
Salaries														
Chief		90	66,950	68,959	68,959	70,165	70,165	52,000	43,581	53,560	55,338	55,338	1,778	3.32%
longevity bonus		91	0	0	0	0	0	0	0	0	0	0	0	
Training Wages		92	18,805	16,810	18,995	17,104	19,287	17,518	21,443	18,043	27,000	27,000	8,957	49.64%
Call Wages		93	9,245	13,941	6,861	14,185	11,768	14,528	12,832	24,964	19,104	19,104	(5,860)	-23.47%
longevity bonus		94	0	0	0	0	0	0	0	0	0	0	0	
Subtotal Salaries			95,001	99,709	94,816	101,454	101,220	84,046	77,856	96,568	101,442		4,875	5.05%
Expenses														
Expenses		95	6,504	7,100	6,990	7,100	7,100	8,100	8,090	8,100	8,100	8,100	0	0.00%
Maintenance		96	10,970	11,000	13,436	11,000	18,482	11,000	11,000	11,000	11,000	11,000	0	0.00%
Equipment-SCBA Air Tanks 2-3 per year		97	1,900	2,000	1,910	2,000	1,300	2,200	2,160	0	0	0	0	
Fire Hose Replacement		98	1,991	2,000	1,903	2,000	0	2,000	3,900	0	0	0	0	
Turn Out Gear		99	4,400	4,400	4,370	4,400	216	4,600	8,097	0	0	0	0	
Equipment		100	7,423	7,000	6,981	7,000	6,446	7,000	6,955	18,600	18,600	18,600	0	0.00%

Expenditures			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Budget	\$ Difference	% difference
Expense Category		No.	FY20	FY21	FY21	FY22	FY22	FY23	FY23	FY24	FY25			
Subtotal Expenses			33,187	33,500	35,591	33,500	33,544	34,900	40,201	37,700	37,700	0	0.00%	
Total Fire			128,188	133,209	130,407	134,954	134,763	118,946	118,057	134,268	139,142	4,875	3.63%	
Emergency Mangement												0		
Emergency Management Expenses	101	1868	1,990	1,990	1,990	918	1,990	1,236	1,990	1,990	1,990	0	0.00%	
Emergency Phone notification	102	1,470	2,000	1,470	1,500	1,470	1,500	1,500	1,500	1,621	1,621	121	8.07%	
Ambulance Service	103	31,750	32,640	32,500	33,300	33,300	34,133	34,133	34,986	35,861	35,861	874	2.50%	
Building Inspector	104	4,500	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	0	0.00%	
Electrical Inspector Expenses	105						300	300	300	350	350	50	16.67%	
Dog Officer	106	3,044	3,136	3,136	3,191	3,191	3,268	3,268	3,366	3,472	3,472	106	3.15%	
Dog Officer Expenses	107	0	648	0	648	140	648	155	650	650	650	0	0.00%	
Tree Warden is now HW Superintendent	108	1,895	714	0	735	0	753	0	775	0	0	(775)	-100.00%	
Tree Warden Expenses	109	0	4,477	0	4,477	284	4,477	0	4,477	4,477	4,477	0	0.00%	
Constable	110	174	179	179	182	182	186	186	192	192	192	(0)	-0.22%	
Total Emergency Mgt		44,701	50,383	43,875	50,623	44,085	51,855	45,378	52,837	53,213	53,213	376	0.71%	
TOTAL PROT OF P & P			351,200	410,421	363,434	404,831	372,031	393,397	349,142	419,473	432,683	13,210	3.15%	
EDUCATION												0		
Elementary School	111	2,153,869	2,193,673	2,179,526	2,238,079	2,237,803	2,250,948	2,250,948	2,334,670	2,471,461	2,471,461	136,791	5.86%	
Amherst/Pelham Regional	112	1,775,203	1,675,873	1,675,873	1,611,136	1,572,239	1,546,692	1,546,692	1,560,473	1,653,932	1,653,932	93,459	5.99%	
School Choice	113	78,233	0	79,113	0	87,946	0	87,946	95,051	0	0	0	0.00%	
Charter Sending Tuition	114	37,316	69,432	69,432	0	75,528	0	75,528	78,282	0	0	0	0.00%	
Elementary Transportation	115	60,491	87,428	83,210	84,330	84,330	84,330	84,330	73,318	88,142	88,142	14,824	20.22%	
Regional Debt Assessments:												0		
High School Bonds - Long Term	116	28,748	28,748	33,357	31,638	31,942	37,160	37,017	34,698	35,973	35,973	1,275	3.67%	
Total Education		4,133,861	3,985,722	4,120,510	3,965,183	4,089,788	3,919,130	4,007,990	4,003,159	4,249,508	4,249,508	246,349	6.15%	
PUBLIC WORKS & FACILITIES												0		
Highway Department:												0		
Salaries												0		
Highway Superintendent	117	67,328	69,348	69,348	70,561	70,561	72,269	72,269	67,000	69,224	69,224	2,224	3.32%	
longevity bonus	118								313			(313)	-100.00%	
Wages	119	60,126	95,484	107,232	97,155	100,813	107,243	105,088	110,460	114,128	114,128	3,667	3.32%	
longevity bonus	120		0	0	500	500	0	0	0	0	0	0	0.00%	
Subtotal Salaries		127,454	164,832	176,580	168,216	171,874	179,512	177,357	177,460	183,352	183,352	5,892	3.32%	
Expenses												0		
Expenses.	121	2,584	2,686	2,683	2,500	2,499	2,500	4,924	2,500	3,000	3,000	500	20.00%	
Materials	122	24,837	24,870	24,723	24,870	24,774	23,000	22,980	23,000	23,000	23,000	0	0.00%	
Machinery Maintenance	123	28,482	30,000	29,676	30,000	29,970	28,000	37,996	28,000	28,000	28,000	0	0.00%	
Tools and Equipment	124	2,751	2,800	2,795	2,500	2,500	2,500	2,445	2,500	2,500	2,500	0	0.00%	
Uniform Service	125	3,480	4,000	3,162	4,000	3,634	4,000	3,832	4,250	4,250	4,250	0	0.00%	
Gravel Road Maint.	126	27,175	30,000	32,185	30,000	29,934	28,000	27,950	28,000	28,000	28,000	0	0.00%	
Striping	127	9,099	7,500	4,179	7,500	7,105	7,500	7,244	8,000	15,000	15,000	7,000	87.50%	
Catch Basing clean-up	128	2,145	5,000	3,504	5,000	5,000	5,000	4,119	5,500	5,500	5,500	0	0.00%	
Subtotal Expenses		100,552	106,856	102,907	106,370	105,416	100,500	111,490	101,750	109,250	109,250	7,500	7.37%	
Total Highway Dept		228,006	271,688	279,487	274,586	277,290	280,012	288,847	279,210	292,602	292,602	13,392	4.80%	
Snow Removal:												0		
Wages overtime	129	16,444	24,674	20,466	25,106	19,146	25,714	17,879	26,000	26,000	26,000	0	0.00%	
Materials	130	49,473	50,000	40,457	50,875	53,048	50,875	64,181	50,875	50,875	50,875	0	0.00%	
Total Snow Removal		65,917	74,674	60,922	75,981	72,193	76,589	82,060	76,875	76,875	76,875	0	0.00%	
Solid Waste:												0		
Recycling Coordinator- revolving fund	131	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Rubbish & Recycle Hauling	132	64,200	65,100	65,100	66,000	66,000	126,000	130,490	130,990	136,230	136,230	5,240	4.00%	
Hazardous Waste Pickup	133	300	1,350	1,143	1,350	300	1,350	400	1,350	1,350	1,350	0	0.00%	
Sanitary Landfill-WM	134	24,679	32,725	35,171	35,940	29,128	35,940	36,519	35,940	38,000	38,000	2,060	5.73%	
Fire Station Mitigation	135							3,850	5,000	5,000	5,000	0	0.00%	
Fire Station Temporary Solution Fees	136								5,000	5,000	5,000	0	0.00%	
Total Solide Waste		89,179	99,175	101,414	103,290	95,428	163,290	171,259	178,280	185,580	185,580	7,300	4.09%	
Water Quality	137	0	1,393	95	1,393	264	1,393	114	1,000	1,000	1,000	0	0.00%	
Cemetery:												0		
Cemetery Wages	138	2,186	4,259	3,186	4,333	1,934	4,438	1,353	4,571	4,708	4,708	137	3.00%	
longevity bonus	139	0	0	0	0	0	0	0	0	0	0	0	0.00%	
Cemetery Expenses	140	1,149	1,631	1,310	1,631	1,138	1,631	1,078	1,631	1,631	1,631	0	0.00%	
Total Cemetery		3,335	5,890	4,497	5,964	3,072	6,069	2,431	6,202	6,339	6,339	137	2.21%	
TOTAL DPW / FACILITIES			386,436	452,819	446,414	461,214	448,248	527,352	544,711	541,567	562,396	20,829	3.85%	
HUMAN SERVICES												0		
County Health Finance Salary	141	0	1,939	0	1,978	0	2,026	0	2,087	0	0	(2,087)	-100.00%	
longevity bonus	142	0	0	0	0	0	0	0	0	0	0	0	0.00%	
County Health District	143	30,536	31,147	31,147	31,692	31,770	32,484	32,484	40,000	31,414	31,414	(8,586)	-21.47%	
Board of Health Expenses	144	665	1,900	212	1,900	1,121	1,900	1,900	1,900	1,900	1,900	0	0.00%	
Board of Health Expenses-Mosquito Control Exp	145	0	0	0	0	0	0	3,328	5,000	5,000	5,000	0	0.00%	
Inspector of Animals	146	566	566	566	566	566	566	566	566	566	566	0	0.00%	
Council on Aging	147	200	200	0	200	0	200	0	200	200	200	0	0.00%	
Veteran's Benefits	148	0	8,000	3,907	5,000	109,44	4,284	135	4,284	5,585	5,585	1,301	30.38%	
Veterans' Programs	149	3,528	3,818	0	4,521	4,521	4,389	4,389	4,389	4,922	4,922	533	12.14%	
Total Human Services		35,495	47,570	35,832	45,857	38,088	45,849	42,802	58,425	49,587	49,587	(8,838)	-15.13%	
CULTURE & RECREATION												0		
Salaries												0		
Librarian	150	44,141	45,466	45,466	46,261	46,261	55,224	55,224	56,881	58,769	58,769	1,888		
longevity bonus	151	0	0	0	0	0	750	750	0	0	0	0	0.00%	
Assistant/Aides	152	16,217	17,215	12,296	17,516	14,248	18,465	16,025	19,019	21,796	21,796	2,777	14.60%	
longevity bonus	153	0	0	0	0	0	150	150	0	0	0	0	0.00%	
Subtotal Salaries		60,358	62,681	57,762	63,777	60,509	74,589	72,149	75,900	80,566	80,566	4,666	6.15%	
Expenses												0		
Library Expenses	154	16,974	16,990	16,990	19,856	19,856	19,856	19,856	20,756	21,756	21,756	1,000	4.82%	

Expenditures			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget	\$ Difference	% difference
Expense Category		No.	FY20	FY21	FY21	FY22	FY22	FY23	FY23	FY24	FY25		
	Recreation Committee	155	750	1,000	0	1,000	915	3,000	2,969	3,000	3,000	0	0.00%
	Open Space Committee	156	0	100	11	1,500	217	1,500	0	1,500	1,500	0	0.00%
	Historical Commission	157	60	360	0	360	360	360	0	360	360	0	0.00%
	Memorial Day	158	177	298	0	298	144	298	129	298	298	0	0.00%
	Subtotal Salaries		17,961	18,748	17,001	23,014	21,492	25,014	22,954	25,914	26,914	1,000	3.86%
	Total Culture & Rec		78,319	81,429	74,763	86,791	82,001	99,603	95,102	101,814	107,480	5,666	5.56%
	DEBT SERVICE											0	
	Principal - Long-Term Debt:											0	
	New Dump Truck 2024	159								45,000		(45,000)	-100.00%
	2024 Backhoe principle	160											
	Lock's Pond Culvert	161											
	Principle for the above items- \$546,000												
	Fire Truck	162	86,800	0	0	0	0	0	0	0	0	0	
	Dump Truck	161	20,000	0	20,000							0	
	WPAT septic repair	162	20,435	20,435	20,257	20,435	10,142	20,435	10,148	20,435	20,435	0	0.00%
	Interest - Long-Term Debt:											0	
	New Dump Truck 2024	163								13,500		(13,500)	-100.00%
	2024 Backhoe interest	164											
	Lock's Pond Culvert	165											
	Interest for the above capital items - 1 yr BAN	166									26,481		
	Fire Truck	163	1,988	0	0	0	0	0	0	0	0	0	
	Dump Truck	164	960	0	0	0	0	0	0	0	0	0	
	Short-Term Notes	165	550	2,000	1,096	2,000	0	2,000	0	2,000	2,000	0	0.00%
	Total Debt Service		130,733	22,435	41,353	22,435	10,142	22,435	10,148	80,935	48,916	(32,019)	-39.56%
	MISCELLANEOUS											0	
	Retirement County	166	213,950	225,000	224,509	237,000	238,283	250,000	245,607	270,000	270,000	0	0.00%
	Unemployment Compensation	167	1,000	0	0	5,000	5,000	5,000	5,000	5,000	5,000	0	0.00%
	Health Insurance	168	484,711	505,000	467,404	520,000	434,699	520,000	448,964	520,000	520,000	0	0.00%
	Hamp Trust Employee Co-Pay Account	169	100	4,582	0	2,500	400	2,500	100	2,500	2,500	0	0.00%
	OPEB Trust Fund (transferred to the OPEB Trust)	170	50,000	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	500	500	500	0	0.00%
	Medicare Tax	172	39,394	41,340	38,201	42,063	42,669	43,900	43,570	45,217	46,718	1,501	3.32%
	Insurance and Bonds	173	56,812	70,000	65,987	68,000	64,427	68,000	67,999	70,000	72,000	2,000	2.86%
	Council Of Gov't Assessments - FRCOG	174	13,628	13,775	13,775	13,011	13,011	12,910	12,910	12,877	12,877	0	0.00%
	Gasoline Leak/fire station-fund 30	175	0	0	0	0	0	0	0	0	0	0	
	Transfer to Capital Projects: below fund 30											0	
	Library Building Fund	176	25,000	25,000	25,000	25,000	0	0	0	0	0	0	
	Town Bldg Repairs/Maint Fund \$30,000 freecast	177	5,000	5,000	5,000	0	0	0	0	0	40,000	40,000	
	COVID Bonus					1,850	1,850					0	
	Transfer to Capital Stabilization	178		112,695	112,695	112,695	112,695	112,695	112,695	54,195	86,214	32,019	59.08%
	Total Miscellaneous		889,594	1,052,892	1,002,571	1,077,619	963,034	1,065,505	986,844	1,030,289	1,105,809	75,520	7.33%
	TOTAL OPERATING EXPENSES	178	6,482,103	6,600,555	6,591,056	6,627,635	6,477,335	6,680,307	6,608,469	6,899,203	7,207,879	308,675	4.47%
	TOTAL REVENUE PROJECTIONS	179	6,651,391	6,600,468	6,600,468	6,669,952	6,669,952	6,714,242	6,940,114	6,940,114	7,207,878	267,765	3.86%
	GAP	180	169,289	(87)	9,412	42,317	192,617	33,936	331,645	40,910	(0)	(40,910)	

Expenditu	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget	\$ Difference
Expense Cat	FY20	FY21	FY21	FY22	FY22	FY23	FY23	FY24	FY25	