

SHUTESBURY FY21 TOWN BUDGET

Expenditures Expense Category	No.	Actual FY17	Actual FY18	Budget FY19	Actual FY19	Budget FY20	Budget FY21	\$ Chg	% Chg
GENERAL GOVERNMENT									
Town Meeting Moderator	1	116	120	123	123	125	129	4	2.96%
								0	
Selectboard:								0	
Salaries								0	
Selectboard	2	7,027	6,149	7,311	7,311	7,530	7,756	226	3.00%
Secretary	3	20,136	20,812	25,075	24,725	25,827	26,602	775	3.00%
Admin Secretary longevity Bonus						300	0	(300)	-100.00%
Subtotal Salaries		27,163	26,962	32,386	32,036	33,658	34,359	701	2.08%
								0	
Expenses	4	2,116	668	2,288	1,918	2,288	2,288	0	0.00%
Reasonable accommodations	5	0	497	497	0	497	497	0	0.00%
Subtotal Expenses		2,116	1,165	2,785	1,918	2,785	2,785	0	0.00%
Total Selectboard		29,279	28,126	35,171	33,954	36,443	37,144	701	1.92%
								0	
Town Administrator:								0	
Salaries								0	
Town Administrator	6	56,469	57,315	60,500	60,500	62,315	64,184	1,869	3.00%
TA longevity Bonus	7			500	500	0	0	0	
Town Hall Admin Support	8	4,538	4,861	500	350	500	500	0	0.00%
Subtotal Salaries		61,007	62,176	61,500	61,350	62,815	64,684	1,869	2.98%
Expenses	9	786	813	870	342	870	870	0	0.00%
Total Administrator		61,792	62,988	62,370	61,692	63,685	65,554	1,869	2.94%
								0	
Finance Committee	10	129	135	298	135	298	298	0	0.00%
Reserve Fund (budgeted)	11	70,049	0	75,000	56,950	75,000	75,000	0	0.00%
Town Accountant:								0	
Salary	12	16,875	17,128	17,556	17,556	18,083	18,626	542	3.00%
Longevity bonus	13	250	0	0	0	0	0	0	
Expenses	14	3,285	3,486	3,780	3,553	3,950	4,220	270	6.84%
Accountant Certification	15	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
Total Accountant		21,410	21,614	22,336	22,109	23,033	23,846	812	3.53%
								0	
Independent audit	16	12,500	0	2,500	25,000	0	5,000	5,000	
								0	
Assessors:								0	
Salaries								0	
Board members	17	5,758	5,843	5,989	5,989	6,169	6,354	185	3.00%
Admin. Assessor	18	20,596	20,905	21,428	21,678	22,071	22,733	662	3.00%
Longevity bonus	19	0	0	0	0	0	0	0	
Assessors Clerk	20	9,635	10,195	11,744	10,938	12,096	12,459	363	3.00%
Longevity bonus	21	0	0	0	0	150	0	(150)	-100.00%
Subtotal Salaries		35,989	36,943	39,161	38,606	40,486	41,546	1,060	2.62%
Expenses								0	
Expenses	22	3,011	3,494	3,638	2,524	3,638	3,638	0	0.00%
Admin. Assessor Cert	23	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
GIS Web Hosting	24	1,900	1,900	1,900	1,900	1,900	2,400	500	26.32%
GIS Dimensional Data Input	25							0	
Assessors Computer Maintenance	26	3,710	3,820	3,820	3,820	4,053	6,896	2,843	70.15%
Revaluation	27	19	8,000	4,000	900	1,000	1,000	0	0.00%
Subtotal Expenses		9,640	18,214	14,358	10,144	11,591	14,934	3,343	28.84%
Total Assessors		45,628	55,157	53,519	48,750	52,077	56,480	4,403	8.45%
								0	
Treasurer:								0	
Salaries								0	
Treasurer	28	26,861	27,264	24,000	27,946	24,720	25,462	742	3.00%
Assistant Treasurer	29			3,249	1,331	1,210	1,210	0	0.00%
Longevity bonus	30		750	0	0	0	0	0	
Subtotal Salaries		26,861	28,014	24,000	29,277	25,930	26,672	742	2.86%
Expenses								0	
Expenses	31	8,774	7,843	9,557	9,358	9,800	9,800	0	0.00%
Treasurer Certification	32	1,000	1,000	1,000	667	0	0	0	
OPEB Actuarial Study- Every 3 yrs	33	0	0	1,000	5,600	1,000	1,000	0	0.00%
Tax Title Expense	34	4,639	8,371	12,000	1,486	8,000	8,000	0	0.00%
Subtotal Expenses		14,413	17,213	23,557	17,110	18,800	18,800	0	0.00%
Total Treasurer		41,274	45,227	47,557	46,387	44,730	45,472	742	1.66%
								0	
Town Collector:								0	
Salary - Collector	35	17,908	18,176	18,631	18,631	19,189	19,765	576	3.00%
Longevity bonus	36		1,125	0	0	0	0	0	
Salary - Assistant Town Collector	37					4,400	4,400	0	0.00%
Collector Certification	38	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
Expenses	39	19,661	20,856	21,460	21,327	22,260	22,830	570	2.56%
Total Collector		38,569	41,157	41,091	40,958	46,849	47,995	1,146	2.45%
								0	
Legal Expense	40	28,014	25,700	9,000	19,479	15,000	15,000	0	0.00%
								0	
Personnel Expenses	41	100	100	263	180	263	263	0	0.00%
								0	
Town Clerk:								0	
Salaries								0	
Clerk	42	23,167	23,514	24,102	30,017	31,845	27,170	(4,675)	-14.68%
Longevity bonus	43	0	0	0	0	300	300	0	0.00%

Expenditures			Actual	Actual	Budget	Actual	Budget	Budget	\$	%
Expense Category		No.	FY17	FY18	FY19	FY19	FY20	FY21	Chg	Chg
	Asst Town Clerk	44	0	0	0	688	9,178	5,320	(3,858)	-42.04%
	Longevity bonus	45	0	0	0		0	0	0	
	<i>Subtotal Salaries</i>		23,167	23,514	24,102	30,705	41,323	32,790	(8,533)	-20.65%
	Expenses								0	
	Town Clerk Certification	46	0	0	0		0	0	0	
	Expenses	47	864	700	950	732	1,250	1,250	0	0.00%
	<i>Subtotal Expenses</i>		864	700	950	732	1,250	1,250	0	0.00%
	Total Town Clerk		24,031	24,214	25,052	31,437	42,573	34,040	(8,533)	-20.04%
									0	
	Record Storage Committee	48			500		100	100	0	0.00%
									0	
	Board of Registrars:								0	
	Salaries	49	838	805	200	200	206	206	0	0.00%
	Expenses	50	6,342	2,531	5,500	5,738	5,550	7,200	1,650	29.73%
	Total Registrars		7,180	3,335	5,700	5,938	5,756	7,406	1,650	28.67%
									0	
	The Dam:								0	
	Salary - Keeper	51	2,628	2,667	2,734	2,734	2,816	2,900	84	3.00%
	Salary - Assistant Keeper	52	122	123	126	126	129	133	4	3.00%
	Dam Management Consult	53	607	3,107	1,000	0	1,000	1,000	0	0.00%
	Total The Dam		3,357	5,897	3,859	2,860	3,945	4,033	88	2.24%
									0	
	Land Use Clerk								0	
	Salary - Clerk	54			16,050	10,171	16,531	17,027	496	3.00%
	Conservation Commission Expenses	55	648	1,164	700	1,164	1,164	1,164	0	0.00%
	Planning Board Expenses	56	1,492	1,492	1,492	658	1,493	484	(1,009)	-67.58%
	Water Resources Com. Expenses	57	0	0	600	0	600	600	0	0.00%
									0	
	Zoning Board of Appeals								0	
	Salary - Clerk	58	753	890	0	0	0	0	0	
	Expenses	59	0	504	1,000	803	1,000	1,000	0	0.00%
									0	
	Town Buildings:								0	
	Custodial Wages	60	4,030	4,864	5,938	5,929	6,116	6,300	183	3.00%
	Expenses								0	
	Equipment Maintenance	61	5,226	6,997	6,997	6,997	6,997	6,997	0	0.00%
	Electricity	62	9,490	10,697	10,000	10,803	10,000	10,000	0	0.00%
	Heating	63	9,555	11,168	14,000	11,207	14,000	14,000	0	0.00%
	Telephone	64	5,872	6,832	7,320	7,258	7,320	7,320	0	0.00%
	Internet	65	3,392	3,626	0	3,742	0	0	0	
	Supplies	66	1,791	1,791	1,791	1,296	1,791	1,791	0	0.00%
	Repairs	67	8,099	8,631	9,451	4,999	9,451	9,451	0	0.00%
	Total Town Buildings		47,454	54,604	55,497	52,232	55,675	55,859	183	0.33%
									0	
	Town/Vehicle Energy:								0	
	Fuel	68	28,764	34,131	34,131	31,642	34,131	34,131	0	0.00%
									0	
	Other General Government:								0	
	Copier Expense	69	4,192	1,137	1,500	1,500	1,500	1,500	0	0.00%
	Postage	70	932	1,033	1,800	1,475	1,800	1,800	0	0.00%
	Printing & Advertising	71	1,171	1,051	4,000	3,535	3,000	3,000	0	0.00%
	IT support	72	1,750	1,327	2,100	1,880	2,100	2,100	0	0.00%
	Town Newsletter	73	1,883	1,918	3,780	2,415	3,780	3,780	0	0.00%
	Annual Town Report	74	1,016	1,044	1,130	1,130	1,130	1,130	0	0.00%
	Office Supplies	75	1,219	1,026	1,219	1,140	1,219	1,219	0	0.00%
	Office Equipment	76	3,301	1,129	4,000	3,973	4,000	4,000	0	0.00%
	Town Center Committee	77	0	0	298	725	0	0	0	
	Energy Committee	78	0	0	995		200	200	0	0.00%
	ADA Committee	79	0	0	438		438	438	0	0.00%
	Broadband Committee	80	0	0	500		500	500	0	0.00%
	Farm & Forestry Committee	81	0	0	175		175	175	0	0.00%
	Total Other General Govt		15,464	9,664	21,935	17,773	19,842	19,842	0	0.00%
									0	
	TOTAL GENERAL GOVT		405,814	413,564	513,552	508,573	540,314	547,866	7,552	1.40%
	PROTECTION OF PERSONS & PROPERTY									
	Police Department:									
	Salaries									
	Chief	82	74,255	83,448	60,000	39,299	61,800	63,654	1,854	3.00%
	holiday pay	83					1,664	1,714	50	3.00%
	longevity bonus	84	0	0	0		0	0	0	
	Police Wages	85	122,849	117,201	124,149	91,338	133,000	136,990	3,990	3.00%
	<i>Subtotal Expenses</i>						133,000	136,990	3,990	3.00%
	longevity bonus	86	0	0	0		0	0	0	
	<i>Subtotal Salaries</i>		197,104	200,650	184,149	130,637	196,464	202,358	5,894	3.00%
	Expenses								0	
	Expenses	87	14,662	12,113	19,000	17,039	19,000	19,000	0	0.00%
	Cruiser Maintenance	88	7,248	5,051	5,471	3,088	5,471	5,471	0	0.00%
	<i>Subtotal Expenses</i>		21,909	17,164	24,471	20,126	24,471	24,471	0	0.00%
	Total Police		219,013	217,813	208,620	150,763	220,935	226,829	5,894	2.67%

Expenditures Expense Category	No.	Actual FY17	Actual FY18	Budget FY19	Actual FY19	Budget FY20	Budget FY21	\$ Chg	% Chg
Fire Department:									
Salaries									
Chief	89	54,590	55,409	65,000	65,000	66,950	68,959	2,009	3.00%
longevity bonus	90	0	0	1,000				0	
Training Wages	91	8,073	12,769	18,106	15,789	16,320	16,810	490	3.00%
Call Wages	92	7,836	7,645	13,141	10,699	13,535	13,941	406	3.00%
longevity bonus	93		0	0	1,000	0	0	0	
Subtotal Salaries		70,499	75,823	97,247	92,488	96,805	99,709	2,904	3.00%
Expenses								0	
Expenses	94	5,990	6,400	6,400	6,325	6,600	7,100	500	7.58%
Maintenance	95	11,000	10,810	11,000	10,880	11,000	11,000	0	0.00%
Equipment-SCBA Air Tanks 2-3 per year	96	2,000	1,984	2,000	1,996	2,000	2,000	0	0.00%
Fire Hose Replacement	97	1,940	1,982	2,000	2,000	2,000	2,000	0	0.00%
Turn Out Gear	98		3,800	4,000	4,000	4,400	4,400	0	0.00%
Equipment	99	7,441	7,500	7,500	6,977	7,500	7,000	(500)	-6.67%
Subtotal Expenses		28,372	32,476	32,900	32,178	33,500	33,500	0	0.00%
Total Fire		98,871	108,299	130,147	124,666	130,305	133,209	2,904	2.23%
								0	
Emergency Mangement	100	1,990	1,990	1,990	1,990	1,990	1,990	0	0.00%
Emergency Phone notification	101	2,000	2,000	2,000	2,000	2,000	2,000	0	0.00%
Ambulance Service	102	29,000	29,870	30,766	30,750	31,689	32,640	951	3.00%
Building Inspector	103	4,500	4,500	4,500	4,500	4,500	4,600	100	2.22%
Dog Officer	104	2,758	2,884	2,956	2,956	3,044	3,136	91	3.00%
Dog Officer Expenses	105	0	0	648	0	648	648	0	0.00%
Tree Warden	106	0	0	682	0	703	724	21	3.00%
Tree Warden Expenses	107	0	0	4,477	245	4,477	4,477	0	0.00%
Constable	108	152	160	169	164	174	179	5	3.00%
Total Emergency Mgt		40,400	41,404	48,188	42,605	49,225	50,393	1,168	2.37%
								0	
TOTAL PROT OF P & P		358,284	367,516	386,955	318,033	400,465	410,432	9,966	2.49%
								0	
EDUCATION									
Elementary School	109	1,866,237	1,987,323	2,038,086	2,054,976	2,172,311	2,193,673	21,362	0.98%
Amherst/Pelham Regional	110	1,682,175	1,735,946	1,775,964	1,775,964	1,775,644	1,675,873	(99,771)	-5.62%
School Choice	111	58,214	0	0	92,893	0	0	0	
Charter Sending Tuition	112	20,892	0		61,911			0	
Elementary Transportation	113	70,086	64,603	59,352	58,848	65,845	87,428	21,583	32.78%
Regional Debt Assessments:	114							0	
High School Bonds - Long Term	115	27,852	22,728	27,770	27,770	28,748	28,748	0	0.00%
Total Education		3,725,456	3,810,600	3,901,172	4,072,361	4,042,548	3,985,722	(56,826)	-1.41%
								0	
PUBLIC WORKS & FACILITIES									
Highway Department:									
Salaries									
Highway Superintendent	116	62,840	63,772	65,367	65,367	67,328	69,348	2,020	3.00%
longevity bonus	117		0	1,000	1,000			0	
Wages	118	85,072	78,526	90,003	85,027	92,703	95,484	2,781	3.00%
longevity bonus	119		0	0		0	0	0	
Subtotal Salaries		147,912	142,298	156,370	151,394	160,031	164,832	4,801	3.00%
Expenses								0	
Expenses	120	2,499	2,686	2,686	2,681	2,686	2,686	0	0.00%
Materials	121	24,006	25,763	24,870	24,844	24,870	24,870	0	0.00%
Machinery Maintenance	122	31,296	32,704	32,000	32,419	30,000	30,000	0	0.00%
Tools and Equipment	123	1,494	10,102	2,800	2,800	2,800	2,800	0	0.00%
Uniform Service	124	4,580	2,773	4,600	3,270	4,000	4,000	0	0.00%
Gravel Road Maint.	125	24,557	27,519	30,000	37,917	30,000	30,000	0	0.00%
Striping	126	7,327	4,158	7,500	5,901	7,500	7,500	0	0.00%
Catch Basing clean-up	127	438	4,070	5,000	3,900	5,000	5,000	0	0.00%
Subtotal Expenses		96,198	109,776	109,456	113,731	106,856	106,856	0	0.00%
Total Highway Dept		244,110	252,074	265,826	265,125	266,887	271,688	4,801	1.80%
								0	
Snow Removal:									
Wages overtime	128	19,293	25,461	23,258	25,095	23,955	24,674	719	3.00%
Materials	129	66,838	65,136	50,000	56,456	50,000	50,000	0	0.00%
Total Snow Removal		86,131	90,598	73,258	81,551	73,955	74,674	719	0.97%
								0	
Solid Waste:									
Recycling Coordinator- revolving fund	130	0	0	0	0	0	0	0	
Rubbish & Recycle Hauling/FY18	131	57,781	62,400	63,300	63,300	64,200	65,100	900	1.40%
Hazardous Waste Pickup	132	200	100	1,350	300	1,350	1,350	0	0.00%
Sanitary Landfill-MRF	133	20,327	23,779	25,769	24,562	27,125	32,725	5,600	20.65%
Total Solide Waste		78,309	86,279	90,419	88,162	92,675	99,175	6,500	7.01%
								0	
Water Quality	134	610	100	1,393	191	1,393	1,393	0	0.00%
								0	
Cemetery:									
Cemetery Wages	135	2,069	1,690	4,014	2,907	4,135	4,259	124	3.00%
longevity bonus	136							0	
Cemetery Expenses	137	907	1,624	1,631	1,088	1,631	1,631	0	0.00%
Total Cemetery		2,977	3,314	5,645	3,995	5,766	5,890	124	2.15%
								0	
TOTAL DPW / FACILITIES		412,136	432,365	436,540	439,024	440,676	452,819	12,144	2.76%
								0	
HUMAN SERVICES									
County Health Finance Salary	138	1,748	1,792	1,837	367	1,883	1,939	57	3.00%
longevity bonus	139		0	0	0	0	0	0	

Expenditures		Actual	Actual	Budget	Actual	Budget	Budget	\$	%
Expense Category	No.	FY17	FY18	FY19	FY19	FY20	FY21	Chg	Chg
County Health District	140	28,635	29,207	29,791	29,791	30,536	31,147	611	2.00%
Board of Health Expenses	141	1,560	558	1,900	620	1,900	1,900	0	0.00%
Board of Health Expenses-Flu Expenses	142	0	0	0	0	0	0	0	0.00%
Inspector of Animals	143	527	527	549	549	566	566	0	0.00%
Council on Aging	144	168	190	200	200	200	200	0	0.00%
Veteran's Benefits	145	6,301	383	10,000	4,870	10,000	8,000	(2,000)	-20.00%
Veterans' Programs	146	2,954	3,337	3,402	3,402	3,528	3,818	290	8.22%
Total Human Services		41,892	35,993	47,679	39,799	48,613	47,570	(1,043)	-2.14%
								0	
CULTURE & RECREATION								0	
Salaries								0	
Librarian	147	41,178	41,811	42,856	42,856	44,141	45,466	1,324	3.00%
longevity bonus	148	0	500	0	0	0	0	0	0.00%
Assistant/Aides	149	14,890	15,831	16,227	15,772	16,714	17,215	501	3.00%
longevity bonus	150	0	0	0	0	0	0	0	0.00%
Subtotal Salaries		56,068	58,142	59,083	58,628	60,855	62,681	1,826	3.00%
Expenses								0	
Library Expenses	151	13,667	14,051	14,898	14,898	16,974	16,990	16	0.09%
Recreation Committee	152	0	1,125	750	750	750	1,000	250	33.33%
Open Space Committee	153	0	0	100	100	100	100	0	0.00%
Historical Commission	154	53	350	360	16	360	360	0	0.00%
Memorial Day	155	158	244	298	136	298	298	0	0.00%
Subtotal Salaries		13,878	15,770	16,406	15,800	18,482	18,748	266	1.44%
Total Culture & Rec		69,946	73,912	75,489	74,429	79,337	81,429	2,092	2.64%
								0	
DEBT SERVICE								0	
Principal - Long-Term Debt:								0	
Fire Truck	156	86,800	86,800	86,800	86,800	88,788	0	(88,788)	-100.00%
Dump Truck	157	20,000	20,000	20,000	20,000	20,960	0	(20,960)	-100.00%
WPAT septic repair	158	20,434	20,435	20,435	20,435	20,435	20,435	0	0.00%
Broadband Fiber Network	159			0		0	0	0	0.00%
Interest - Long-Term Debt:								0	
Fire Truck	160	7,951	5,963	3,975	3,975	1,988	0	(1,988)	-100.00%
Dump Truck	161	82	1,920	1,440	1,440	960	0	(960)	-100.00%
Short-Term Notes	162	1,500	3,695	2,000	1,100	5,000	2,000	(3,000)	-60.00%
Broadband Fiber Network (& debt excl/REV)	163			15,091	14,517	0	0	0	0.00%
Total Debt Service		136,768	138,814	149,741	148,267	138,130	22,435	(115,695)	-83.76%
								0	
MISCELLANEOUS								0	
Retirement County	164	172,399	181,281	195,133	194,374	214,171	225,000	10,829	5.06%
Unemployment Compensation	165	15,971	12,816	1,000	8,825	1,000	0	(1,000)	-100.00%
Health Insurance	166	402,072	399,280	501,500	468,994	474,941	505,000	30,059	6.33%
Hamp Trust Employee Co-Pay Account	167					4,582	4,582	0	0.00%
OPEB Trust Fund	168	50,000	50,000	50,000	50,000	50,000	50,000	0	0.00%
Sick Bank Benefit	169	0	0	500	0	500	500	0	0.00%
Medicare Tax	170	35,384	36,571	39,349	37,225	40,136	41,340	1,204	3.00%
Insurance and Bonds	171	54,766	64,771	65,000	65,670	67,000	70,000	3,000	4.48%
Council Of Gov't Assessments	172	13,987	14,304	14,304	14,385	13,628	13,775	147	1.08%
Gasoline Leak/fire station-fund 30	173	15,000	10,000	10,000		6,000	0	(6,000)	-100.00%
Transfer to Capital Projects: belowf30	174		0	0	0	0	0	0	0.00%
Library Building Fund	175	25,000	25,000	25,000	25,000	25,000	25,000	0	0.00%
Town Bldg Repairs/Maint Fund	176	25,000	0	0	0	5,000	5,000	0	0.00%
GASB 45 Actuarial study	177		0	0	0	0	0	0	0.00%
Energy Efficiency projects	178		1,262	0	0	0	0	0	0.00%
Wired West Annual Fee	179	1,000	1,000	0	0	0	0	0	0.00%
Transfer to Capital Stabilization	180						112,695	112,695	
Total Miscellaneous		810,580	796,285	901,786	864,473	901,958	1,052,892	150,934	16.73%
								0	
TOTAL OPERATING EXPENSES		5,960,874	6,069,049	6,412,914	6,464,957	6,592,041	6,601,165	9,124	0.14%
								0	
TOTAL REVENUE PROJECTIONS		6,235,499	6,285,909	6,461,202	6,482,401	6,592,041	6,601,165	9,124	0.14%
								0	
GAP		274,625	216,860	48,287	17,443	(0)	0	0	-177.08%