SHUTESBURY FY18 TOWN BUDGET

Expenditures Expense Category	No.	Budget FY17	Actual FY17	Budget FY18	Actual FY18	Budget FY19	Budget FY20	$ Chg	% Chg
GENERAL GOVERNMENT									
Town Meeting Moderator	1	116	116	120	120	123	125	2	1.67%
Selectboard:									
Salaries									
Selectboard	2	7,027	7,027	7,133	6,149	7,311	7,530	219	3.00%
Secretary	3	20,036	20,136	20,337	20,812	25,075	25,827	752	3.00%
Admin Secretary longevity Bonus							300	300	
Subtotal Salaries		*27,064*	*27,163*	*27,470*	*26,962*	*32,386*	*33,658*	1,272	3.93%
Expenses	4	2,288	2,116	2,288	668	2,288	2,288	0	0.00%
Reasonable accommodations	5	497	0	497	497	497	497	0	0.00%
Subtotal Expenses		*2,785*	*2,116*	*2,785*	*1,165*	*2,785*	*2,785*	0	0.00%
Total Selectboard		***29,849***	***29,279***	***30,255***	***28,126***	***35,171***	***36,443***	1,272	3.62%
Town Administrator:									
Salaries									
Town Administrator	6	56,468	56,469	57,315	57,315	60,500	62,315	1,815	3.00%
TA longevity Bonus	7					500	0	-500	-100.00%
Town Hall Admin Support	8	4,202	4,538	4,265	4,861	500	500	0	0.00%
Subtotal Salaries		*60,671*	*61,007*	*61,581*	*62,176*	*61,500*	*62,815*	1,315	2.14%
Expenses	9	870	786	870	813	870	870	0	0.00%
Total Administrator		***61,541***	***61,792***	***62,451***	***62,988***	***62,370***	***63,685***	1,315	2.11%
Finance Committee	10	298	129	298	135	298	298	0	0.00%
Reserve Fund (budgeted)	11	72,000	70,049	72,000	**0**	75,000	75,000	0	0.00%
Town Accountant:									
Salary	12	16,875	16,875	17,128	17,128	17,556	18,083	527	3.00%
Longevity bonus	13	250	250	0	0	0	0	0	
Expenses	14	3,315	3,285	3,540	3,486	3,780	**3,950**	170	4.50%
Accountant Certification	15	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
Total Accountant		***21,440***	***21,410***	***21,668***	***21,614***	***22,336***	***23,033***	697	3.12%
Independent audit	16	12,500	12,500	2,500	0	2,500	0	-2,500	-100.00%
Assessors:									
Salaries									
Board members	17	5,758	5,758	5,843	5,843	5,989	6,169	180	3.00%
Admin. Assessor	18	20,596	20,596	20,905	20,905	21,428	22,071	643	3.00%
Longevity bonus	19	0	0	0	0	0	0	0	
Assessors Clerk	20	11,288	9,635	11,457	10,195	11,744	12,096	352	3.00%
Longevity bonus	21	0	0	0	0	0	150	150	
Subtotal Salaries		*37,642*	*35,989*	*38,206*	*36,943*	*39,161*	*40,486*	1,325	3.38%
Expenses									
Expenses	22	3,638	3,011	3,638	3,494	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	2,000	1,900	1,900	1,900	1,900	1,900	0	0.00%
GIS Dimensional Data Input	25								
Assessors Computer Maintenance	26	3,710	3,710	3,820	3,820	3,820	4,053	233	6.10%
Revaluation	27	4,000	19	4,000	8,000	4,000	**1,000**	-3,000	-75.00%
Subtotal Expenses		*14,348*	*9,640*	*14,358*	*18,214*	*14,358*	*11,591*	-2,767	-19.27%
Total Assessors		***51,990***	***45,628***	***52,564***	***55,157***	***53,519***	***52,077***	-1,442	-2.69%
Treasurer:									
Salaries									
Treasurer	28	26,861	26,861	27,264	27,264	24,000	24,720	720	3.00%
Assistant Treasurer	29					3,249	1,210	-2,039	-62.76%
Longevity bonus	30	0		750	750	0	0	0	
Subtotal Salaries		*26,861*	*26,861*	*28,014*	*28,014*	*24,000*	*25,930*	1,930	8.04%
Expenses									
Expenses	31	9,557	8,774	8,557	7,843	9,557	9,800	243	2.54%
Treasurer Certification	32	1,000	1,000	1,000	1,000	1,000	**0**	-1,000	-100.00%
OPEB Actuarial Study- Every 3 yrs	33	3,300	0	3,500	0	1,000	**1,000**	0	0.00%
Tax Title Expense	34	10,000	4,639	10,000	8,371	12,000	**8,000**	-4,000	-33.33%
Subtotal Expenses		*23,857*	*14,413*	*23,057*	*17,213*	*23,557*	*18,800*	-4,757	-20.19%
Total Treasurer		***50,718***	***41,274***	***51,071***	***45,227***	***47,557***	***44,730***	-2,827	**-5.94%**
								0	
Town Collector:								0	
Salary - Collector	35	17,908	17,908	18,176	18,176	18,631	19,189	559	3.00%
Longevity bonus	36	0		1,125	1,125	0	0	0	
Salary - Assistant Town Collector	37						4,400	4,400	
Collector Certification	38	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
Expenses	39	19,710	19,661	20,910	20,856	21,460	**22,260**	800	3.73%
Total Collector		***38,618***	***38,569***	***41,211***	***41,157***	***41,091***	***46,849***	**5,759**	**14.02%**
Legal Expense	40	9,000	28,014	9,000	25,700	9,000	**15,000**	6,000	66.67%
Personnel Expenses	41	263	100	263	100	263	263	0	0.00%
Town Clerk:								0	
Salaries									
Clerk	42	23,167	23,167	23,514	23,514	24,102	31,845	7,743	32.13%
Longevity bonus	43	0	0	0	0	0	300	300	
Asst Town Clerk	44	0	0	0	0	0	**9,178**	9,178	
Longevity bonus	45	0	0	0	0	0	0	0	

Expenditures Expense Category	No.	Budget FY17	Actual FY17	Budget FY18	Actual FY18	Budget FY19	Budget FY20	$ Chg	% Chg
Subtotal Salaries		*23,167*	*23,167*	*23,514*	*23,514*	*24,102*	*41,323*	17,221	71.45%
Expenses									
Town Clerk Certification	46	0	0	0	0	0	0	0	
Expenses	47	1,000	864	1,000	700	950	1,250	300	31.58%
Subtotal Expenses		*1,000*	*864*	*1,000*	*700*	*950*	*1,250*	300	31.58%
Total Town Clerk		***24,167***	***24,031***	***24,514***	***24,214***	***25,052***	***42,573***	**17,521**	**69.94%**
Record Storage Committee	48					500	100	-400	-80.00%
Board of Registrars:									
Salaries	49	838	838	851	805	200	206	6	3.00%
Expenses	50	7,000	6,342	6,702	2,531	5,500	**5,550**	50	0.91%
Total Registrars		***7,838***	***7,180***	***7,553***	***3,335***	***5,700***	***5,756***	56	0.98%
								0	
The Dam:								0	
Salary - Keeper	51	2,628	2,628	2,667	2,667	2,734	2,816	82	3.00%
Salary - Assistant Keeper	52	122	122	123	123	126	129	4	3.00%
Dam Management Consult	53	1,000	607	1,000	3,107	1,000	1,000	0	0.00%
Total The Dam		***3,749***	***3,357***	***3,790***	***5,897***	***3,859***	***3,945***	86	2.22%
Land Use Clerk									
Salary - Clerk	54					16,050	16,531	481	3.00%
Conservation Commission									
Salary - Clerk	55	5,156	5,156	5,234	5,234	0	0	0	
Expenses	56	1,164	648	1,164	700	1,164	1,164	0	0.00%
Planning Board									
Salary - Clerk	57			2,700	1,702	0	0	0	
Expenses	58	1,492	1,492	1,492	658	1,492	1,492	0	0.00%
Water Resources Com. Expenses	59	600	0	600	0	600	600	0	0.00%
Zoning Board of Appeals									
Salary - Clerk	60	1,272	753	1,291	890	0	0	0	
Expenses	61	1,000	0	1,000	504	1,000	1,000	0	0.00%
Town Buildings:									
Custodial Wages	62	8,148	4,030	6,808	4,864	5,938	6,116	178	3.00%
Expenses									
Equipment Maintenance	63	6,997	5,226	6,997	6,997	6,997	6,997	0	0.00%
Electricity	64	10,000	9,490	10,000	10,697	10,000	10,000	0	0.00%
Heating	65	17,000	9,555	14,000	11,168	14,000	14,000	0	0.00%
Telephone	66	7,320	5,872	7,320	6,832	7,320	7,320	0	0.00%
Internet	67	0	3,392	0	3,626	0	0	0	
Supplies	68	1,791	1,791	1,791	1,791	1,791	1,791	0	0.00%
Repairs	69	9,451	8,099	9,451	8,631	9,451	9,451	0	0.00%
Total Town Buildings		*60,707*	*47,454*	*56,367*	*54,604*	*55,497*	*55,675*	178	0.32%
TownVehicle Energy:									
Fuel	70	36,131	28,764	34,131	34,131	34,131	34,131	0	0.00%
Other General Government:									
Copier Expense	71	4,500	4,192	1,500	1,137	1,500	1,500	0	0.00%
Postage	72	1,800	932	1,800	1,033	1,800	1,800	0	0.00%
Printing & Advertising	73	4,000	1,171	4,000	1,051	4,000	**3,000**	-1,000	-25.00%
IT support	74	2,100	1,750	2,100	1,327	2,100	2,100	0	0.00%
Town Newsletter	75	3,780	1,883	3,780	1,918	3,780	3,780	0	0.00%
Annual Town Report	76	1,130	1,016	1,130	1,044	1,130	1,130	0	0.00%
Office Supplies	77	1,219	1,219	1,219	1,026	1,219	1,219	0	0.00%
Office Equipment	78	4,000	3,301	4,000	1,129	4,000	4,000	0	0.00%
Town Center Committee	79	298	0	298	0	298	0	-298	-100.00%
Energy Committee	80	995	0	995	0	995	200	-795	-79.90%
ADA Committee	81	438	0	438	0	438	438	0	0.00%
Broadband Committee	82	500	0	500	0	500	500	0	0.00%
Farm & Forestry Committee	83	175	0	175	0	175	175	0	0.00%
Total Other General Govt		*24,935*	*15,464*	*21,935*	*9,664*	*21,935*	*19,842*	-2,093	-9.54%
TOTAL GENERAL GOVT		**516,545**	**413,110**	**505,172**	**421,857**	**516,208**	**540,313**	24,104	4.67%
PROTECTION OF PERSONS & PROPERTY									
Police Department:									
Salaries									
Chief	84	71,777	74,255	76,489	83,448	60,000	61,800	1,800	3.00%
holiday pay	85						1,664		
longevity bonus	86	0	0	0	0	0	0	0	
Police Wages	87	101,433	122,849	120,533	117,201	124,149	122,278	-1,871	-1.51%
overtime	88						2,500		
holiday pay	89						2,567		
night time differential	90						3,663		
cell phone stipend	91						1,992		
Subtotal Expenses							*133,000*		11%
longevity bonus	92	0	0	0	0	0	0	0	
Subtotal Salaries		*173,210*	*197,104*	*197,022*	*200,650*	*184,149*	*196,464*	12,315	6.69%
Expenses								0	
Expenses	93	18,000	14,662	19,000	12,113	19,000	19,000	0	0.00%
Cruiser Maintenance	94	5,471	7,248	5,471	5,051	5,471	5,471	0	0.00%
Subtotal Expenses		*23,471*	*21,909*	*24,471*	*17,164*	*24,471*	*24,471*	0	0.00%

Expenditures Expense Category	No.	Budget FY17	Actual FY17	Budget FY18	Actual FY18	Budget FY19	Budget FY20	$ Chg	% Chg
Total Police		***196,681***	***219,013***	***221,493***	***217,813***	***208,620***	***220,935***	12,315	5.90%
Fire Department:									
Salaries									
Chief	95	54,590	54,590	55,409	55,409	65,000	66,950	1,950	3.00%
longevity bonus	96	0	0	0	0	1,000		-1,000	-100.00%
Training Wages	97	12,500	8,073	12,688	12,769	18,106	**16,320**	-1,786	-9.86%
Call Wages	98	12,631	7,836	12,820	7,645	13,141	13,535	394	3.00%
longevity bonus	99	0		0	0	0	0	0	
Subtotal Salaries		*79,721*	*70,499*	*80,917*	*75,823*	*97,247*	*96,805*	-442	-0.45%
Expenses									
Expenses	100	6,400	5,990	6,400	6,400	6,400	6,600	200	3.13%
Maintenance	101	11,000	11,000	11,000	10,810	11,000	11,000	0	0.00%
Equipment-SCBA Air Tanks 2-3 per year	102	2,000	2,000	2,000	1,984	2,000	2,000	0	0.00%
Fire Hose Replacement	103	2,000	1,940	2,000	1,982	2,000	2,000	0	0.00%
Turn Out Gear	104			3,800	3,800	4,000	4,400	400	10.00%
Equipment	105	7,500	7,441	7,500	7,500	7,500	7,500	0	0.00%
Subtotal Expenses		*28,900*	*28,372*	*32,700*	*32,476*	*32,900*	*33,500*	600	1.82%
Total Fire		***108,621***	***98,871***	***113,617***	***108,299***	***130,147***	***130,305***	158	0.12%
Emergency Mangement	106	1,990	1,990	1,990	1,990	1,990	1,990	0	0.00%
Emergency Phone notification	107	2,000	2,000	2,000	2,000	2,000	2,000	0	0.00%
Ambulance Service	108	29,000	29,000	29,870	29,870	30,766	31,689	923	3.00%
Building Inspector	109	4,000	4,500	4,500	4,500	4,500	4,500	0	0.00%
Dog Officer	110	2,758	2,758	2,884	2,884	2,956	3,044	89	3.00%
Dog Officer Expenses	111	432	0	432	0	648	648	0	0.00%
Tree Warden	112	618	0	646	0	682	703	20	3.00%
Tree Warden Expenses	113	4,477	0	4,477	0	4,477	4,477	0	0.00%
Constable	114	152	152	160	160	169	174	5	3.00%
Total Emergency Mgt		***45,427***	***40,400***	***46,959***	***41,404***	***48,188***	***49,225***	1,037	2.15%
TOTAL PROT OF P & P		**350,729**	**358,284**	**382,069**	**367,516**	**386,955**	**400,466**	13,511	3.49%
EDUCATION									
Elementary School	115	1,900,317	1,866,237	1,946,323	1,987,323	2,038,086	**2,172,311**	134,225	6.59%
Amherst/Pelham Regional	116	1,700,341	1,682,175	1,735,946	1,735,946	1,775,964	**1,775,644**	**-320**	-0.02%
School Choice	117	0	58,214	0	0	0	0	0	
Charter Sending Tuition	118		20,892	0	0			0	
Elementary Transportation	119	71,272	70,086	65,088	64,603	59,352	65,845	6,493	10.94%
Regional Debt Assessments:	120							0	
High School Bonds - Long Term	121	27,852	27,852	22,543	22,728	27,770	28,748	978	3.52%
Total Education		**3,699,782**	**3,725,456**	**3,769,900**	**3,810,600**	**3,901,172**	**4,042,548**	141,376	3.62%
PUBLIC WORKS & FACILITIES									
Highway Department:									
Salaries									
Highway Superintendent	122	62,840	62,840	63,772	63,772	65,367	67,328	1,961	3.00%
longevity bonus	123	0		0	0	1,000		-1,000	-100.00%
Wages	124	86,510	85,072	87,808	78,526	90,003	92,703	2,700	3.00%
longevity bonus	125	0		0	0	0	0	0	
Subtotal Salaries		*149,350*	*147,912*	*151,580*	*142,298*	*156,370*	*160,031*	3,661	2.34%
Expenses									
Expenses	126	2,686	2,499	2,686	2,686	2,686	2,686	0	0.00%
Materials	127	24,870	24,006	24,870	25,763	24,870	24,870	0	0.00%
Machinery Maintenance	128	32,000	31,296	32,000	32,704	32,000	30,000	-2,000	-6.25%
Tools and Equipment	129	2,800	1,494	2,800	10,102	2,800	2,800	0	0.00%
Uniform Service	130	4,100	4,580	4,600	2,773	4,600	4,000	-600	-13.04%
Gravel Road Maint.	131	30,000	24,557	30,000	27,519	30,000	30,000	0	0.00%
Striping	132	7,500	7,327	7,500	4,158	7,500	7,500	0	0.00%
Catch Basing clean-up	133	5,000	438	5,000	4,070	5,000	5,000	0	0.00%
Subtotal Expenses		*108,956*	*96,198*	*109,456*	*109,776*	*109,456*	*106,856*	-2,600	-2.38%
Total Highway Dept		***258,306***	***244,110***	***261,036***	***252,074***	***265,826***	***266,887***	1,061	0.40%
Snow Removal:									
Wages overtime	134	22,355	19,293	22,690	25,461	23,258	23,955	698	3.00%
Materials	135	50,000	66,838	50,000	65,136	50,000	50,000	0	0.00%
Total Snow Removal		***72,355***	***86,131***	***72,690***	***90,598***	***73,258***	***73,955***	698	0.95%
Solid Waste:									
Recycling Coordinator- revolving fund	136	0	0	0	0	0	0	0	
Rubbish & Recycle Hauling/FY18	137	60,271	57,781	62,400	62,400	63,300	64,200	900	1.42%
Hazardous Waste Pickup	138	1,350	200	1,350	100	1,350	1,350	0	0.00%
Sanitary Landfill-MRF	139	22,239	20,327	25,769	23,779	25,769	27,125	1,356	5.26%
Total Solide Waste		**83,860**	**78,309**	**89,519**	**86,279**	**90,419**	**92,675**	2,256	2.50%
Water Quality	140	1,393	610	1,393	100	1,393	1,393	0	0.00%
Cemetery:									
Cemetery Wages	141	3,857	2,069	3,916	1,690	4,014	4,135	120	3.00%
longevity bonus	142							0	
Cemetery Expenses	143	1,631	907	1,631	1,624	1,631	1,631	0	0.00%
Total Cemetery		***5,488***	***2,977***	***5,547***	***3,314***	***5,645***	***5,766***	120	2.13%
TOTAL DPW / FACILITIES		**421,402**	**412,136**	**430,186**	**432,365**	**436,540**	**440,676**	4,135	0.95%
HUMAN SERVICES									
County Health Finance Salary	144	1,748	1,748	1,792	1,792	1,837	1,883	46	2.51%

Expenditures Expense Category	No.	Budget FY17	Actual FY17	Budget FY18	Actual FY18	Budget FY19	Budget FY20	$ Chg	% Chg
longevity bonus	145			0	0	0	0	0	
County Health District	146	28,635	28,635	29,351	29,207	29,791	30,536	745	2.50%
Board of Health Expenses	147	1,900	1,560	1,900	558	1,900	1,900	0	0.00%
Board of Health Expenses-Flu Expenses	148	450	0	450	0	0	0	0	
Inspector of Animals	149	527	527	527	527	549	566	16	3.00%
Council on Aging	150	200	168	200	190	200	200	0	0.00%
Veteran's Benefits	151	20,000	6,301	10,000	383	10,000	10,000	0	0.00%
Veterans' Programs	152	3,500	2,954	3,337	3,337	3,402	3,528	126	3.70%
Total Human Services		**56,960**	**41,892**	**47,556**	**35,993**	**47,679**	**48,613**	934	1.96%
CULTURE & RECREATION									
Salaries									
Librarian	153	41,178	41,178	41,811	41,811	42,856	44,141	1,286	3.00%
longevity bonus	154	0	0	500	500	0	0	0	
Assistant/Aides	155	15,073	14,890	15,831	15,831	16,227	16,714	487	3.00%
longevity bonus	156	0	0	0	0	0	0	0	
Subtotal Salaries		*56,251*	*56,068*	*58,141*	*58,142*	*59,083*	*60,855*	1,772	3.00%
Expenses								0	
Library Expenses	157	13,666	13,667	14,051	14,051	14,898	16,974	2,076	13.93%
Recreation Committee	158	497	0	497	1,125	750	**750**	0	0.00%
Open Space Committee	159	497	0	497	0	100	100	0	0.00%
Historical Commission	160	350	53	360	350	360	360	0	0.00%
Memorial Day	161	298	158	298	244	298	298	0	0.00%
Subtotal Salaries		*15,308*	*13,878*	*15,703*	*15,770*	*16,406*	*18,482*	2,076	12.65%
Total Culture & Rec		***71,559***	***69,946***	***73,844***	***73,912***	***75,489***	***79,337***	3,848	5.10%
DEBT SERVICE									
Principal - Long-Term Debt:									
Fire Truck	162	86,800	86,800	86,800	86,800	86,800	88,788	1,988	2.29%
Dump Truck	163	20,000	20,000	20,000	20,000	20,000	20,960	960	4.80%
WPAT septic repair	164	20,435	20,434	20,435	20,435	20,435	20,435	0	0.00%
Broadband Fiber Network	165					0	0	0	
Interest - Long-Term Debt:									
Fire Truck	166	7,951	7,951	5,963	5,963	3,975	1,988	-1,988	
Dump Truck	167	800	82	2,500	1,920	1,440	960	-480	-33.33%
Short-Term Notes	168	2,000	1,500	2,000	3,695	2,000	5,000	3,000	150.00%
Broadband Fiber Network (& debt excl/REV)	169					15,091	**0**	-15,091	-100.00%
Total Debt Service		***137,986***	***136,768***	***137,698***	***138,814***	***149,741***	***138,130***	-11,611	-7.75%
MISCELLANEOUS									
Retirement County	170	172,899	172,399	181,433	181,281	195,133	214,171	19,038	9.76%
Unemployment Compensation	171	15,000	15,971	15,000	12,816	1,000	1,000	0	0.00%
Health Insurance	172	459,900	402,072	500,000	399,280	501,500	474,941	-26,559	-5.30%
Hamp Trust Employee Co-Pay Account	173						4,582		
OPEB Trust Fund	174	50,000	50,000	50,000	50,000	50,000	50,000	0	0.00%
Sick Bank Benefit	175	500	0	500	0	500	500	0	0.00%
Medicare Tax	176	37,822	35,384	38,389	36,571	39,349	40,136	787	2.00%
Insurance and Bonds	177	70,000	54,766	65,000	64,771	65,000	67,000	2,000	3.08%
Council 0f Gov't Assessments	178	13,987	13,987	14,304	14,304	14,304	13,628	-676	-4.73%
Gasoline Leak/fire station-fund 30	179	15,000	15,000	10,000	10,000	10,000	6,000	-4,000	-40.00%
Transfer to Capital Projects: belowf30	180	0		0	0	0	0	0	
Library Building Fund	181	25,000	25,000	25,000	25,000	25,000	25,000	0	0.00%
Town Bldg Repairs/Maint Fund	182	25,000	25,000	0	0	0	5,000	5,000	
GASB 45 Actuarial study	183	0		0	0	0	0	0	
Energy Efficiency projects	184	14,618		0	1,262	0	0	0	
Wired West Annual Fee	185	1,000	1,000	1,000	1,000	0	0	0	
Transfer to Capital Stabilization	186							0	
Total Miscellaneous		***900,725***	***810,580***	***900,626***	***796,285***	***901,786***	***901,958***	172	0.02%
TOTAL OPERATING EXPENSES		**6,155,690**	**5,968,171**	**6,247,051**	**6,077,342**	**6,415,570**	**6,592,040**	176,470	2.75%
TOTAL REVENUE PROJECTIONS		**6,155,690**	**6,235,370**	**6,247,051**	**6,202,948**	**6,446,083**	**6,592,041**	145,958	2.26%
GAP		**0**	-267,199	**0**	**125,605**	**30,512**	**0**	-30,512	-100.00%