

TOWN OF SHUTESBURY PROJECTED REVENUES		final CS /Aid/Recap FY19	final CS /Aid/Recap FY20	final CS /Aid/Recap FY21	Proposed FY22	final CS /Aid/Recap FY22	Proposed FY23	fy23 v 22 % chg	fy23 v 22 \$ chg
<b>PROPERTY TAX LEVY</b>									
Previous Levy before Debt Exc.	1	5,023,702	5,228,300	5,431,885	5,649,760	5,649,760	5,809,753	2.83%	159,993
2.5% equals	2	125,593	130,707	135,797	141,244	141,244	145,244	2.83%	4,000
New Growth- includes solar PILOT	3	79,005	72,877	92,768	10,000	18,749	10,000	-46.66%	(8,749)
Override	4								-
New Growth- in Excess of \$25/1000	5								-
<b>Property Tax Levy Limit Total</b>	<b>6</b>	<b>5,228,300</b>	<b>5,431,884</b>	<b>5,660,450</b>	<b>5,801,004</b>	<b>5,809,753</b>	<b>5,964,997</b>	2.67%	155,244
									-
<b>Total Town Assessed Value</b>	7	218,851,870	220,009,970	225,990,400	227,578,443	242,944,116	242,944,116	0.00%	-
<b>Levy Ceiling</b>	8	5,471,297	5,500,249	5,649,760	5,809,753	6,073,603	5,954,997	-1.95%	(118,606)
Levy Limit % of Levy Ceiling	9	95.6%	98.8%	100.2%	99.8%	95.7%	100.2%	4.72%	0
									-
<b>Debt Exclusions (Incl in Tax Levy)</b>									-
Broadband Fiber Network:	10								-
Broadband Fiber Network Principle	11								-
Broadband Fiber Network Interest	12								-
Regional Schools:	13								-
2016-New 10 Year Regional Capital Plan	14	27,770	28,174	32,064	31,638	31,638	37,160	17.45%	5,522
Senior High Building & Track	15	-	-	-	-	-	-		-
<b>Debt Exclusions Total</b>	<b>16</b>	<b>27,770</b>	<b>28,174</b>	<b>32,064</b>	<b>31,638</b>	<b>31,638</b>	<b>37,160</b>	17.45%	5,522
									-
<b>Maximum allowed Levy</b>	17	5,256,070	5,460,058	5,681,824	5,832,642	5,841,391	6,002,157	2.75%	160,766
(see Levy Calc sheet) formula chg to levy ceiling + debtX	18								-
Less Excess Levy Capacity	19	(165,575)	(171,020)	(572,181)	(513,080)	(537,921)	(579,578)	7.74%	(41,657)
									-
<b>Tax Levy</b>	20	5,090,495	5,289,038	5,109,643	5,319,562	5,303,470	5,422,579	2.25%	119,109
(see Recap p.1 col. f)	21								-
Less Overlay	22	(34,782)	(34,782)	(40,000)	(40,000)	(25,206)	(40,000)	58.69%	(14,794)
									-
<b>TOTAL TAX LEVY from pg1 of the Tax Recap fy2022</b>	<b>23</b>	<b>5,055,713</b>	<b>5,254,256</b>	<b>5,069,643</b>	<b>5,279,562</b>	<b>5,278,264</b>	<b>5,382,579</b>	1.98%	104,315
									-
Levy % of Levy Limit ((excl overlay))	24	96.8%	96.9%	89.9%	91.2%	90.8%	90.3%	-0.49%	(0)
New Tax Revenue	25	193,921	198,543	(184,613)	209,919	(1,298)	104,315	-8136.21%	105,613
									-
<b>STATE (CHERRY SHEET)</b>									-
<b>State (Cherry Sheet) Aid</b>									-
Chapter 70	26	626,876	630,386	630,386	633,326	633,326	636,326	0.47%	3,000
Charter Tuition Assessment Reimbursement	27	1,876	1,876	22,364	6,859	4,578	12,858	180.87%	8,280
School Choice Receiving Tuition- <b>Not included in Total</b>	28	61575	61575	83742	113742	139701	135963	-2.68%	(3,738)
Unrestricted General Government Aid (UGGA)	29	180,075	180,075	180,075	186,378	186,378	191,410	2.70%	5,032
Veterans Benefits	30	6,074	6,074	-	-	-	142		142
Exempt: VBS and Elderly	31	6,766	6,766	6,993	-	-	1,942		1,942
State Owned Land	32	17,901	18,981	18,846	20,648	21,899	21,899	0.00%	-

TOWN OF SHUTESBURY PROJECTED REVENUES		final CS /Aid/Recap FY19	final CS /Aid/Recap FY20	final CS /Aid/Recap FY21	Proposed FY22	final CS /Aid/Recap FY22	Proposed FY23	fy23 v 22 % chg	fy23 v 22 \$ chg
Public Libraries	33	2,957	3,305	3,337	4,443	4,443	4,086	-8.04%	(357)
<b>State (Cherry Sheet) Aid Sub-Total</b>	<b>34</b>	<b>904,100</b>	<b>909,038</b>	<b>862,001</b>	<b>851,654</b>	<b>850,624</b>	<b>868,663</b>	2.12%	18,039
<b>State (Cherry Sheet) Assessments</b>									-
Air Pollution	35	(534)	(514)	(523)	(527)	(527)	(528)	0.19%	(1)
RMV Non-Renewal Surcharge	36	(1,400)	(1,660)	(1,380)	(1,380)	(1,380)	(1,400)	1.45%	(20)
Regional Transit	37	(139)	(27)	(8)	0				-
School Choice Sending Tuition	38	(82,077)	(92,893)	(78,233)	(70,913)	(79,113)	(89,923)	13.66%	(10,810)
Charter School Sending Tuition	39	(79,704)	(42,476)	(57,804)	(71,196)	(71,196)	(82,152)	15.39%	(10,956)
<b>Total Intergovernmental Expenses Sub-Total</b>	<b>40</b>	<b>(163,854)</b>	<b>(137,570)</b>	<b>(137,948)</b>	<b>(144,016)</b>	<b>(152,216)</b>	<b>(174,003)</b>	14.31%	(21,787)
<b>Net State Aid Total</b>	<b>41</b>	<b>740,246</b>	<b>771,468</b>	<b>724,053</b>	<b>707,638</b>	<b>698,408</b>	<b>694,660</b>	-0.54%	(3,748)
									-
<b>LOCAL ESTIMATED RECEIPTS</b>									-
Motor Vehicle Taxes	42	202,312	202,312	198,000	198,000	199,000	199,000	0.00%	-
Oher Excise - Room	43					1,611	1,611	0.00%	-
Penalties/Interest & Fees	44	14,891	14,891	15,500	15,500	16,000	16,000	0.00%	-
Payments in Lieu of Taxes	45	336,578	336,578	310,000	336,000	335,500	335,500	0.00%	-
Departmental Revenue	46	13,455	13,455	14,500	14,500	30,000	30,000	0.00%	-
Court Fines	47	2,349	2,349	1,200	1,200	1,500	1,500	0.00%	-
Investment Income	48	16,951	16,951	14,400	14,400	9,000	9,000	0.00%	-
Medicaid Reimbursement	49	18,706	18,706	12,000	12,000	9,500	9,500	0.00%	-
Eastern Franklin Board of Health	50								-
Miscellaneous	51	0	0			0	0	#DIV/0!	-
<b>Local Sources Total</b>	<b>52</b>	<b>605,242</b>	<b>605,242</b>	<b>565,600</b>	<b>591,600</b>	<b>602,111</b>	<b>602,111</b>	0.00%	-
									-
<b>LEVY, STATE AID &amp; LOCAL REC TOTAL</b>	<b>53</b>	<b>6,401,201</b>	<b>6,630,966</b>	<b>6,359,296</b>	<b>6,578,800</b>	<b>6,578,783</b>	<b>6,679,350</b>	1.53%	100,567
									-
<b>FREE CASH/ warrant article</b>									-
<b>Free Cash/ warrant art. To fund the FY22 budget</b>					<b>28,410</b>	<b>28,410</b>		-100.00%	(28,410)
<b>Free Cash/ warrant art. to fund the FY21 budget</b>	<b>53</b>			220,000					-
<b>Free Cash/ warrant art. to fund the FY21 lost state aid</b>	<b>54</b>			0					-
Use of Free Cash to fund short term Broadband Debt	55	18,775							-
Use of Free Cash to fund short term costs at SES	56	42,000							-
<b>LEVY, STATE AID, LOCAL RECEIPTS &amp; Free Cash</b>	<b>57</b>	<b>6,461,976</b>	<b>6,630,966</b>	<b>6,579,296</b>	<b>6,607,210</b>	<b>6,607,193</b>	<b>6,679,350</b>	1.09%	72,157
									-
<b>OTHER SOURCES</b>									-
WPAT Septic Repair #1,#2,#3, and #4	58	20,425	20,425	20,425	20,425	20,425	20,425	0.00%	-
<b>Other Sources Total</b>	<b>59</b>	<b>20,425</b>	<b>20,425</b>	<b>20,425</b>	<b>20,425</b>	<b>20,425</b>	<b>20,425</b>	0.00%	-
<b>TOTAL REVENUES</b>	<b>60</b>	<b>6,482,401</b>	<b>6,651,391</b>	<b>6,599,721</b>	<b>6,627,635</b>	<b>6,627,618</b>	<b>6,699,775</b>	1.09%	72,157

SHUTESBURY FY23 TOWN BUDGET

Expenditures Expense Category	No.	Actual FY18	Actual FY19	Budget FY20	Actual FY20	Budget FY21	Actual FY21	Budget FY22	Budget FY23	\$ Difference	% difference
<b>GENERAL GOVERNMENT</b>											
Town Meeting Moderator	1	120	123	125	0	129	129	131	134	3	2.22%
<b>Selectboard:</b>											
<b>Salaries</b>											
Selectboard	2	6,149	7,311	7,530	7,530	7,756	7,756	7,892	8,083	191	2.42%
Secretary	3	20,812	24,725	25,827	23,919	26,602	22,772	27,068	27,723	655	2.42%
Admin Secretary longevity Bonus	4			300	300	0	0	0	0	0	
<b>Subtotal Salaries</b>		<b>26,962</b>	<b>32,036</b>	<b>33,658</b>	<b>31,749</b>	<b>34,359</b>	<b>30,528</b>	<b>34,960</b>	<b>35,806</b>	<b>846</b>	<b>2.42%</b>
<b>Expenses</b>											
Reasonable accommodations	6	497	0	497	480	497	413	497	497	0	0.00%
<b>Subtotal Expenses</b>		<b>1,165</b>	<b>1,918</b>	<b>2,288</b>	<b>2,368</b>	<b>2,785</b>	<b>1,271</b>	<b>2,785</b>	<b>2,785</b>	<b>0</b>	<b>0.00%</b>
<b>Total Selectboard</b>		<b>28,126</b>	<b>33,954</b>	<b>36,443</b>	<b>34,116</b>	<b>37,144</b>	<b>31,799</b>	<b>37,745</b>	<b>38,591</b>	<b>846</b>	<b>2.24%</b>
<b>Town Administrator:</b>											
<b>Salaries</b>											
Town Administrator	7	57,315	60,500	62,315	62,315	64,184	64,184	67,393	70,089	2,696	4.00%
TA longevity Bonus	8		500	0	0	0	0	0	0	0	
Town Hall Admin Support	9	4,861	350	500	246	500	75	500	500	0	0.00%
<b>Subtotal Salaries</b>		<b>62,176</b>	<b>61,350</b>	<b>62,815</b>	<b>62,561</b>	<b>64,684</b>	<b>64,259</b>	<b>67,893</b>	<b>70,589</b>	<b>2,696</b>	<b>3.97%</b>
<b>Expenses</b>											
<b>Total Administrator</b>	10	<b>62,988</b>	<b>61,692</b>	<b>63,685</b>	<b>62,561</b>	<b>65,554</b>	<b>64,729</b>	<b>68,763</b>	<b>71,459</b>	<b>2,696</b>	<b>3.92%</b>
<b>Finance Committee</b>											
<b>Expenses</b>											
Reserve Fund (budgeted)	12	0	56,950	75,000	63,467	75,000	48,110	75,000	75,000	0	0.00%
<b>Town Accountant:</b>											
<b>Salaries</b>											
Salary	13	17,128	17,556	18,083	19	18,626	18,626	18,951	21,502	2,551	13.46%
Longevity bonus	14	0	0	0	0	0	0	375	0	(375)	
<b>Expenses</b>											
Accountant Certification	16	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
<b>Total Accountant</b>		<b>21,614</b>	<b>22,109</b>	<b>23,033</b>	<b>4,820</b>	<b>23,846</b>	<b>23,846</b>	<b>25,028</b>	<b>30,847</b>	<b>5,819</b>	<b>23.25%</b>
Independent audit	17	0	25,000	0	0	5,000	12,500	5,000	5,000	0	0.00%
<b>Assessors:</b>											
<b>Salaries</b>											
Board members	18	5,843	5,989	6,169	4,113	6,354	8,414	6,465	6,621	156	2.41%
Admin. Assessor	19	20,905	21,678	22,071	20,606	22,733	22,733	23,131	28,423	5,292	22.88%
Longevity bonus	20	0	0	0	0	0	0	0	0	0	
Assessors Clerk	21	10,195	10,938	12,096	12,122	12,459	11,535	12,677	14,511	1,834	14.47%
Longevity bonus	22	0	150	0	0	0	0	0	0	0	
<b>Subtotal Salaries</b>		<b>36,943</b>	<b>38,606</b>	<b>40,486</b>	<b>36,841</b>	<b>41,546</b>	<b>42,682</b>	<b>42,273</b>	<b>49,555</b>	<b>7,282</b>	<b>17.23%</b>
<b>Expenses</b>											
Expenses	23	3,494	2,524	3,638	3,330	3,638	3,638	3,638	3,638	0	0.00%
Admin. Assessor Cert	24	1,000	1,000	1,000	0	1,000	1,000	1,000	1,000	0	0.00%
GIS Web Hosting	25	1,900	1,900	1,900	2,400	2,400	2,400	2,900	2,900	0	0.00%
GIS Dimensional Data Input	26										
Assessors Computer Maintenance	27	3,820	3,820	4,053	4,053	6,896	6,896	8,148	8,961	813	9.98%
Revaluation	28	8,000	900	1,000	11,577	1,000	16,207	1,000	1,000	0	0.00%
Class 504 Utility Valuations	29								6,000	6,000	
Personal Property Valuation Services	30								3,000	3,000	
<b>Subtotal Expenses</b>		<b>18,214</b>	<b>10,144</b>	<b>11,591</b>	<b>21,359</b>	<b>14,934</b>	<b>30,141</b>	<b>16,686</b>	<b>26,499</b>	<b>9,813</b>	<b>58.81%</b>
<b>Total Assessors</b>		<b>55,157</b>	<b>48,750</b>	<b>52,077</b>	<b>58,200</b>	<b>56,480</b>	<b>72,823</b>	<b>58,959</b>	<b>76,054</b>	<b>17,095</b>	<b>28.99%</b>
<b>Treasurer:</b>											
<b>Salaries</b>											
Treasurer	29	27,264	27,946	24,720	24,720	25,462	25,462	29,286	33,280	3,994	13.64%
Assistant Treasurer	30		1,331	1,210	500	1,210	0	1,210	1,239	29	2.42%
Longevity bonus	31	750	0	0	0	0	0	0	0	0	
<b>Subtotal Salaries</b>		<b>28,014</b>	<b>29,277</b>	<b>25,930</b>	<b>25,220</b>	<b>26,672</b>	<b>25,462</b>	<b>30,496</b>	<b>34,519</b>	<b>4,024</b>	<b>13.19%</b>
<b>Expenses</b>											
Expenses	32	7,843	9,358	9,800	8,914	9,800	9,371	11,450	12,280	830	7.25%
Treasurer Certification	33	1,000	667	0	0	0	0	0	0	0	
OPEB Actuarial Study- Every 3 yrs	34	0	5,600	1,000	0	1,000	0	2,000	2,000	0	0.00%
Tax Title Expense	35	8,371	1,486	8,000	622	8,000	2,100	8,500	5,000	(3,500)	-41.18%
<b>Subtotal Expenses</b>		<b>17,213</b>	<b>17,110</b>	<b>18,800</b>	<b>9,536</b>	<b>18,800</b>	<b>11,471</b>	<b>21,950</b>	<b>19,280</b>	<b>(2,670)</b>	<b>-12.16%</b>
<b>Total Treasurer</b>		<b>45,227</b>	<b>46,387</b>	<b>44,730</b>	<b>34,756</b>	<b>45,472</b>	<b>36,933</b>	<b>52,446</b>	<b>53,799</b>	<b>1,354</b>	<b>2.58%</b>
<b>Town Collector:</b>											
<b>Salaries</b>											
Salary - Collector	36	18,176	18,631	19,189	19,189	19,765	19,765	20,111	21,565	1,454	7.23%
Longevity bonus	37	1,125	0	0	0	0	0	0	1,250	1,250	
Salary - Assistant Town Collector	38			4,400	0	4,400	0	2,200	3,402	1,202	54.64%
Collector Certification	39	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
Expenses	40	20,856	21,327	22,260	19,768	22,830	21,553	24,657	24,657	0	0.00%
<b>Total Collector</b>		<b>41,157</b>	<b>40,958</b>	<b>46,849</b>	<b>39,957</b>	<b>47,995</b>	<b>42,318</b>	<b>47,968</b>	<b>51,874</b>	<b>3,906</b>	<b>8.14%</b>
Legal Expense	41	25,700	19,479	15,000	9,947	15,000	15,301	15,000	15,000	0	0.00%
Personnel Expenses	42	100	180	263	100	263	100	263	263	0	0.00%
<b>Town Clerk:</b>											
<b>Salaries</b>											
Clerk	43	23,514	30,017	31,845	31,845	27,170	27,170	27,645	32,774	5,129	18.55%
Longevity bonus	44	0	0	300	300	300	300	300	0	(300)	-100.00%
Asst Town Clerk	45	0	688	9,178	9,004	5,320	5,307	0	0	0	
Longevity bonus	46	0	0	0	0	0	0	0	0	0	
<b>Subtotal Salaries</b>		<b>23,514</b>	<b>30,705</b>	<b>41,323</b>	<b>41,149</b>	<b>32,790</b>	<b>32,777</b>	<b>27,945</b>	<b>32,774</b>	<b>4,829</b>	<b>17.28%</b>
<b>Expenses</b>											
Town Clerk Certification	47	0	0	0	0	0	0	0	0	0	
Expenses	48	700	732	1,250	908	1,250	620	1,250	2,185	935	74.80%
<b>Subtotal Expenses</b>		<b>700</b>	<b>732</b>	<b>1,250</b>	<b>908</b>	<b>1,250</b>	<b>620</b>	<b>1,250</b>	<b>2,185</b>	<b>935</b>	<b>74.80%</b>
<b>Total Town Clerk</b>		<b>24,214</b>	<b>31,437</b>	<b>42,573</b>	<b>42,057</b>	<b>34,040</b>	<b>33,397</b>	<b>29,195</b>	<b>34,959</b>	<b>5,764</b>	<b>19.74%</b>

Expenditures Expense Category	No.	Actual FY18	Actual FY19	Budget FY20	Actual FY20	Budget FY21	Actual FY21	Budget FY22	Budget FY23	\$ Difference	% difference
Record Storage Committee	49			100	0	100	0	100	100	0	0.00%
Board of Registrars:											
Salaries	50	805	200	206	206	206	103	206	211	5	2.42%
Expenses	51	2,531	5,738	5,550	5,550	7,200	3,683	7,200	9,500	2,300	31.94%
<b>Total Registrars</b>		<b>3,335</b>	<b>5,938</b>	<b>5,756</b>	<b>5,756</b>	<b>7,406</b>	<b>3,786</b>	<b>7,406</b>	<b>9,711</b>	<b>2,305</b>	<b>31.12%</b>
The Dam:											
Salary - Keeper	52	2,667	2,734	2,816	2,816	2,900	2,900	2,951	3,022	72	2.43%
Salary - Assistant Keeper	53	123	126	129	129	133	133	136	139	4	2.66%
Dam Management Consult	54	3,107	0	1,000	0	1,000	0	1,000	1,000	0	0.00%
<b>Total The Dam</b>		<b>5,897</b>	<b>2,860</b>	<b>3,945</b>	<b>2,945</b>	<b>4,033</b>	<b>3,033</b>	<b>4,086</b>	<b>4,162</b>	<b>75</b>	<b>1.84%</b>
Land Use Clerk											
Salary - Clerk	55		10,171	16,531	10,337	17,027	18,395	15,126	15,492	366	2.42%
Conservation Commission Expenses	56	1,164	1,164	1,164	872	1,164	1,164	1,164	1,164	0	0.00%
Planning Board Expenses	57	1,492	1,492	1,493	38	484	484	7,500	7,500	0	0.00%
Water Resources Com. Expenses	58	0	0	600	0	600	0	600	600	0	0.00%
Zoning Board of Appeals											
Expenses	59	504	803	1,000	359	1,000	695	1,000	1,000	0	0.00%
Town Buildings:											
Custodial Wages	60	4,864	5,929	6,116	6,115	6,300	6,301	6,410	7,565	1,155	18.02%
Expenses											
Equipment Maintenance	61	6,997	6,997	6,997	7,750	6,997	4,805	8,500	8,500	0	0.00%
Electricity	62	10,697	10,803	10,000	10,561	10,000	11,532	12,000	13,000	1,000	8.33%
Heating	63	11,168	11,207	14,000	7,912	14,000	9,485	9,000	9,000	0	0.00%
Telephone	64	6,832	7,258	7,320	8,195	7,320	9,512	5,000	5,000	0	0.00%
Internet	65	3,626	3,742	0	1,258	0	0	5,000	5,000	0	0.00%
Supplies	66	1,791	1,296	1,791	924	1,791	1,937	1,791	1,900	109	6.09%
Repairs	67	8,631	4,999	9,451	20,138	9,451	9,063	9,451	9,451	0	0.00%
<b>Total Town Buildings</b>		<b>54,604</b>	<b>52,232</b>	<b>55,675</b>	<b>62,854</b>	<b>55,859</b>	<b>52,635</b>	<b>57,152</b>	<b>59,416</b>	<b>2,264</b>	<b>3.96%</b>
TownVehicle Energy:											
Fuel	68	34,131	31,642	34,131	28,754	34,131	26,965	34,131	34,131	0	0.00%
Other General Government:											
Copier Expense	69	1,137	1,500	1,500	1,179	1,500	1,500	1,500	1,500	0	0.00%
Postage	70	1,033	1,475	1,800	973	1,800	762	1,800	1,800	0	0.00%
Printing & Advertising	71	1,051	3,535	3,000	3,000	3,000	3,234	3,000	3,000	0	0.00%
IT support	72	1,327	1,880	2,100	2,418	2,100	2,022	2,500	2,500	0	0.00%
Town Newsletter	73	1,918	2,415	3,780	1,624	3,780	2,953	3,780	3,780	0	0.00%
Annual Town Report	74	1,044	1,130	1,130	1,130	1,130	1,130	1,130	1,130	0	0.00%
Office Supplies	75	1,026	1,140	1,219	1,124	1,219	1,219	1,219	1,500	281	23.05%
Office Equipment	76	1,129	3,973	4,000	2,548	4,000	4,078	4,000	4,500	500	12.50%
Energy Committee	77	0	200	200	0	200	0	200	200	0	0.00%
ADA Committee	78	0	438	438	438	438	0	438	438	0	0.00%
Farm & Forestry Committee	79	0	175	175	0	175	0	175	175	0	0.00%
<b>Total Other General Govt</b>	<b>80</b>	<b>9,664</b>	<b>17,048</b>	<b>19,342</b>	<b>14,434</b>	<b>19,342</b>	<b>16,899</b>	<b>19,742</b>	<b>20,523</b>	<b>781</b>	<b>3.96%</b>
<b>TOTAL GENERAL GOVT</b>		<b>412,674</b>	<b>497,677</b>	<b>539,714</b>	<b>476,464</b>	<b>547,266</b>	<b>506,177</b>	<b>563,704</b>	<b>606,978</b>	<b>43,273</b>	<b>7.68%</b>
PROTECTION OF PERSONS & PROPERTY											
Police Department:											
Salaries											
Chief	81	83,448	39,299	61,800	61,800	63,654	44,958	64,768	66,325	1,557	2.40%
holiday pay	82	0	1,664	1,664	0	1,714	0	1,744	1,786	42	2.40%
longevity bonus	83	0	0	0	0	0	0	0	0	0	0.00%
Police Wages	84	117,201	91,338	133,000	90,462	136,990	117,873	128,271	131,375	3,104	2.42%
longevity bonus	85	0	0	0	0	0	0	0	0	0	0.00%
<b>Subtotal Salaries</b>		<b>200,650</b>	<b>130,637</b>	<b>196,464</b>	<b>152,262</b>	<b>202,358</b>	<b>162,831</b>	<b>194,783</b>	<b>199,486</b>	<b>4,703</b>	<b>2.42%</b>
Expenses											
Expenses	86	12,113	17,039	19,000	19,632	19,000	21,989	19,000	19,000	0	0.00%
Cruiser Maintenance	87	5,051	3,088	5,471	6,418	5,471	4,333	5,471	5,471	0	0.00%
<b>Subtotal Expenses</b>		<b>17,164</b>	<b>20,126</b>	<b>24,471</b>	<b>26,050</b>	<b>24,471</b>	<b>26,321</b>	<b>24,471</b>	<b>24,471</b>	<b>0</b>	<b>0.00%</b>
<b>Total Police</b>		<b>217,813</b>	<b>150,763</b>	<b>220,935</b>	<b>178,311</b>	<b>226,829</b>	<b>189,153</b>	<b>219,254</b>	<b>223,957</b>	<b>4,703</b>	<b>2.15%</b>
Fire Department:											
Salaries											
Chief	88	55,409	65,000	66,950	66,950	68,959	68,959	70,165	70,165	(0)	0.00%
longevity bonus	89	0	0	0	0	0	0	0	0	0	0.00%
Training Wages	90	12,769	15,789	16,320	18,805	16,810	18,995	17,104	17,518	414	2.42%
Call Wages	91	7,645	10,699	13,535	9,245	13,941	6,861	14,185	14,528	343	2.42%
longevity bonus	92	0	1,000	0	0	0	0	0	0	0	0.00%
<b>Subtotal Salaries</b>		<b>75,823</b>	<b>92,488</b>	<b>96,805</b>	<b>95,001</b>	<b>99,709</b>	<b>94,816</b>	<b>101,454</b>	<b>102,211</b>	<b>757</b>	<b>0.75%</b>
Expenses											
Expenses	93	6,400	6,325	6,600	6,504	7,100	6,990	7,100	8100	1,000	14.08%
Maintenance	94	10,810	10,880	11,000	10,970	11,000	13,436	11,000	11,000	0	0.00%
Equipment-SCBA Air Tanks 2-3 per year	95	1,984	1,996	2,000	1,900	2,000	1,910	2,000	2,200	200	10.00%
Fire Hose Replacement	96	1,982	2,000	2,000	1,991	2,000	1,903	2,000	2,000	0	0.00%
Turn Out Gear	97	3,800	4,000	4,400	4,400	4,400	4,370	4,400	4,600	200	4.55%
Equipment	98	7,500	6,977	7,500	7,423	7,000	6,981	7,000	7,000	0	0.00%
<b>Subtotal Expenses</b>		<b>32,476</b>	<b>32,178</b>	<b>33,500</b>	<b>33,187</b>	<b>33,500</b>	<b>35,591</b>	<b>33,500</b>	<b>34,900</b>	<b>1,400</b>	<b>4.18%</b>
<b>Total Fire</b>		<b>108,299</b>	<b>124,666</b>	<b>130,305</b>	<b>128,188</b>	<b>133,209</b>	<b>130,407</b>	<b>134,954</b>	<b>137,111</b>	<b>2,157</b>	<b>1.60%</b>
Emergency Mangement	99	1,990	1,990	1,990	1,868	1,990	1,990	1,990	1,990	0	0.00%
Emergency Phone notification	100	2,000	2,000	2,000	1,470	2,000	1,470	1,500	1,500	0	0.00%
Ambulance Service	101	29,870	30,750	31,689	31,750	32,640	32,500	33,300	34,133	833	2.50%
Building Inspector	102	4,500	4,500	4,500	4,500	4,600	4,600	4,600	4,600	0	0.00%
Electrical Inspector Expenses	103								300	300	

Expenditures Expense Category	No.	Actual FY18	Actual FY19	Budget FY20	Actual FY20	Budget FY21	Actual FY21	Budget FY22	Budget FY23	\$ Difference	% difference
Dog Officer	104	2,884	2,956	3,044	3,044	3,136	3,136	3,191	3,268	0	2.43%
Dog Officer Expenses	105	0	0	648	0	648	0	648	648	0	0.00%
Tree Warden	106	0	0	701	1,895	722	0	735	753	0	2.47%
Tree Warden Expenses	107	0	245	4,477	0	4,477	0	4,477	4,477	0	0.00%
Constable	108	160	164	174	174	179	179	182	186	0	2.22%
<b>Total Emergency Mgt</b>		<b>41,404</b>	<b>42,605</b>	<b>49,223</b>	<b>44,701</b>	<b>50,392</b>	<b>43,875</b>	<b>50,623</b>	<b>51,855</b>	1,232	2.43%
<b>TOTAL PROT OF P &amp; P</b>		<b>367,516</b>	<b>318,033</b>	<b>400,463</b>	<b>351,200</b>	<b>410,430</b>	<b>363,434</b>	<b>404,831</b>	<b>412,923</b>	8,092	2.00%
<b>EDUCATION</b>											
Elementary School	109	1,987,323	2,054,976	2,172,311	2,153,869	2,193,673	2,179,526	2,238,079	2,250,948	12,869	0.58%
Amherst/Pelham Regional	110	1,735,946	1,775,964	1,775,644	1,775,203	1,675,873	1,675,873	1,611,136	1,546,692	(64,444)	-4.00%
School Choice	111	0	92,893	0	78,233	0	79,113	0	0	0	0.00%
Charter Sending Tuition	112	0	61,911	0	37,316	0	69,432	0	0	0	0.00%
Elementary Transportation	113	64,603	58,848	65,845	60,491	87,428	83,210	84,330	84,330	0	0.00%
Regional Debt Assessments:	114									0	
High School Bonds - Long Term	115	22,728	27,770	28,748	28,748	28,748	33,357	31,638	37,160	5,522	17.45%
<b>Total Education</b>		<b>3,810,600</b>	<b>4,072,361</b>	<b>4,042,548</b>	<b>4,133,861</b>	<b>3,985,722</b>	<b>4,120,510</b>	<b>3,965,183</b>	<b>3,919,130</b>	(46,053)	-1.16%
<b>PUBLIC WORKS &amp; FACILITIES</b>											
Highway Department:											
Salaries											
Highway Superintendent	116	63,772	65,367	67,328	67,328	69,348	69,348	70,561	72,269	1,707	2.42%
longevity bonus	117	0	1,000	0	0	0	0	0	0	0	0.00%
Wages	118	78,526	85,027	92,703	60,126	95,484	107,232	97,155	107,243	10,088	10.38%
longevity bonus	119	0	0	0	0	0	0	500	0	(500)	-100.00%
<i>Subtotal Salaries</i>		<i>142,298</i>	<i>151,394</i>	<i>160,031</i>	<i>127,454</i>	<i>164,832</i>	<i>176,580</i>	<i>168,216</i>	<i>179,512</i>	<i>11,295</i>	<i>6.71%</i>
Expenses											
Expenses	120	2,686	2,681	2,686	2,584	2,686	2,683	2,500	2,500	0	0.00%
Materials	121	25,763	24,844	24,870	24,837	24,870	24,723	24,870	23,000	(1,870)	-7.52%
Machinery Maintenance	122	32,704	32,419	30,000	28,482	30,000	29,676	30,000	28,000	(2,000)	-6.67%
Tools and Equipment	123	10,102	2,800	2,800	2,751	2,800	2,795	2,500	2,500	0	0.00%
Uniform Service	124	2,773	3,270	4,000	3,480	4,000	3,162	4,000	4,000	0	0.00%
Gravel Road Maint.	125	27,519	37,917	30,000	27,175	30,000	32,185	30,000	28,000	(2,000)	-6.67%
Striping	126	4,158	5,901	7,500	9,099	7,500	4,179	7,500	7,500	0	0.00%
Catch Basing clean-up	127	4,070	3,900	5,000	2,145	5,000	3,504	5,000	5,000	0	0.00%
<i>Subtotal Expenses</i>		<i>109,776</i>	<i>113,731</i>	<i>106,856</i>	<i>100,552</i>	<i>106,856</i>	<i>102,907</i>	<i>106,370</i>	<i>100,500</i>	<i>(5,870)</i>	<i>-5.52%</i>
<b>Total Highway Dept</b>		<b>252,074</b>	<b>265,125</b>	<b>266,887</b>	<b>228,006</b>	<b>271,688</b>	<b>279,487</b>	<b>274,586</b>	<b>280,012</b>	5,425	1.98%
Snow Removal:											
Wages overtime	128	25,461	25,095	23,955	16,444	24,674	20,466	25,106	25,714	608	2.42%
Materials	129	65,136	56,456	50,000	49,473	50,000	40,457	50,875	50,875	0	0.00%
<b>Total Snow Removal</b>		<b>90,598</b>	<b>81,551</b>	<b>73,955</b>	<b>65,917</b>	<b>74,674</b>	<b>60,922</b>	<b>75,981</b>	<b>76,589</b>	608	0.80%
Solid Waste:											
Recycling Coordinator- revolving fund	130	0	0	0	0	0	0	0	0	0	0.00%
Rubbish & Recycle Hauling	131	62,400	63,300	64,200	64,200	65,100	65,100	66,000	126,000	60,000	90.91%
Hazardous Waste Pickup	132	100	300	1,350	300	1,350	1,143	1,350	1,350	0	0.00%
Sanitary Landfill-WM	133	23,779	24,562	27,125	24,679	32,725	35,171	35,940	35,940	0	0.00%
<b>Total Solide Waste</b>		<b>86,279</b>	<b>88,162</b>	<b>92,675</b>	<b>89,179</b>	<b>99,175</b>	<b>101,414</b>	<b>103,290</b>	<b>163,290</b>	60,000	58.09%
Water Quality	134	100	191	1,393	0	1,393	95	1,393	1,393	0	0.00%
Cemetery:											
Cemetery Wages	135	1,690	2,907	4,135	2,186	4,259	3,186	4,333	4,438	105	2.41%
longevity bonus	136	0	0	0	0	0	0	0	0	0	0.00%
Cemetery Expenses	137	1,624	1,088	1,631	1,149	1,631	1,310	1,631	1,631	0	0.00%
<b>Total Cemetery</b>		<b>3,314</b>	<b>3,995</b>	<b>5,766</b>	<b>3,335</b>	<b>5,890</b>	<b>4,497</b>	<b>5,964</b>	<b>6,069</b>	105	1.75%
<b>TOTAL DPW / FACILITIES</b>		<b>432,365</b>	<b>439,024</b>	<b>440,676</b>	<b>386,436</b>	<b>452,819</b>	<b>446,414</b>	<b>461,214</b>	<b>527,352</b>	66,138	14.34%
<b>HUMAN SERVICES</b>											
County Health Finance Salary	138	1,792	367	1,883	0	1,939	0	1,978	2,026	48	2.43%
longevity bonus	139	0	0	0	0	0	0	0	0	0	0.00%
County Health District	140	29,207	29,791	30,536	30,536	31,147	31,147	31,692	32,484	792	2.50%
Board of Health Expenses	141	558	620	1,900	665	1,900	212	1,900	1,900	0	0.00%
Board of Health Expenses-Flu Expenses	142	0	0	0	0	0	0	0	0	0	0.00%
Inspector of Animals	143	527	549	566	566	566	566	566	566	0	0.00%
Council on Aging	144	190	200	200	200	200	0	200	200	0	0.00%
Veteran's Benefits	145	383	4,870	10,000	0	8,000	3,907	5,000	4,284	(716)	-14.32%
Veterans' Programs	146	3,337	3,402	3,528	3,528	3,818	0	4,521	4,389	(133)	-2.93%
<b>Total Human Services</b>		<b>35,993</b>	<b>39,799</b>	<b>48,613</b>	<b>35,495</b>	<b>47,570</b>	<b>35,832</b>	<b>45,857</b>	<b>45,849</b>	(8)	-0.02%
<b>CULTURE &amp; RECREATION</b>											
Salaries											
Librarian	147	41,811	42,856	44,141	44,141	45,466	45,466	46,261	55,224	8,963	19.37%
longevity bonus	148	500	0	0	0	0	0	0	750	750	0.00%
Assistant/Aides - Asst at full hours of work	149	15,831	15,772	16,714	16,217	17,215	12,296	17,516	18,465	949	5.42%
longevity bonus	150	0	0	0	0	0	0	0	150	150	0.00%
<i>Subtotal Salaries</i>		<i>58,142</i>	<i>58,628</i>	<i>60,855</i>	<i>60,358</i>	<i>62,681</i>	<i>57,762</i>	<i>63,777</i>	<i>74,589</i>	<i>10,812</i>	<i>16.95%</i>
Expenses											
Library Expenses	151	14,051	14,898	16,974	16,974	16,990	16,990	19,856	19,856	0	0.00%
Recreation Committee	152	1,125	750	750	750	1,000	0	1,000	3,000	2,000	200.00%
Open Space Committee	153	0	100	0	0	100	11	1,500	1,500	0	0.00%
Historical Commission	154	350	16	360	60	360	0	360	360	0	0.00%
Memorial Day	155	244	136	298	177	298	0	298	298	0	0.00%
<i>Subtotal Expenses</i>		<i>15,770</i>	<i>15,800</i>	<i>18,482</i>	<i>17,961</i>	<i>18,748</i>	<i>17,001</i>	<i>23,014</i>	<i>25,014</i>	<i>2,000</i>	<i>8.69%</i>
<b>Total Culture &amp; Rec</b>		<b>73,912</b>	<b>74,429</b>	<b>79,337</b>	<b>78,319</b>	<b>81,429</b>	<b>74,763</b>	<b>86,791</b>	<b>99,603</b>	12,812	14.76%
<b>DEBT SERVICE</b>											
Principal - Long-Term Debt:											
Fire Truck	156	86,800	86,800	88,788	86,800	0	0	0	0	0	0.00%
Dump Truck	157	20,000	20,000	20,960	20,000	0	20,000	0	0	0	0.00%
WPAT septic repair	158	20,435	20,435	20,435	20,435	20,435	20,257	20,435	20,435	0	0.00%
Broadband Fiber Network	159	0	0	0	0	0	0	0	0	0	0.00%
Interest - Long-Term Debt:											
Fire Truck	160	5,963	3,975	1,988	1,988	0	0	0	0	0	0.00%

Expenditures			Actual	Actual	Budget	Actual	Budget	Actual	Budget	Budget	\$ Difference	% difference
Expense Category		No.	FY18	FY19	FY20	FY20	FY21	FY21	FY22	FY23		
	Dump Truck	161	1,920	1,440	960	960	0	0	0	0	0	
	Short-Term Notes	162	3,695	1,100	5,000	550	2,000	1,096	2,000	2,000	0	0.00%
	<b>Total Debt Service</b>		<b>138,814</b>	<b>133,750</b>	<b>138,130</b>	<b>130,733</b>	<b>22,435</b>	<b>41,353</b>	<b>22,435</b>	<b>22,435</b>	0	0.00%
MISCELLANEOUS												
	Retirement County	163	181,281	194,374	214,171	213,950	225,000	224,509	237,000	250,000	13,000	5.49%
	Unemployment Compensation	164	12,816	8,825	1,000	1,000	0	0	5,000	5,000	0	0.00%
	Health Insurance	165	399,280	468,994	474,941	484,711	505,000	467,404	520,000	520,000	0	0.00%
	Hamp Trust Employee Co-Pay Account	166			4,582	100	4,582	0	2,500	2,500	0	0.00%
	OPEB Trust Fund (transferred to the OPEB Trust)	167	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	0.00%
	Sick Bank Benefit	168	0	0	500	0	500	0	500	500	0	0.00%
	Medicare Tax	169	36,571	37,225	40,136	39,394	41,340	38,201	42,064	43,900	1,836	4.37%
	Insurance and Bonds	170	64,771	65,670	67,000	56,812	70,000	65,987	68,000	68,000	0	0.00%
	Council Of Gov't Assessments - FRCOG	171	14,304	14,385	13,628	13,628	13,775	13,775	13,011	12,910	(101)	-0.78%
	Gasoline Leak/fire station-fund 30	172	10,000		6,000	0	0	0	0	0	0	
	Transfer to Capital Projects: below30	173	0		0		0		0	0	0	
	Library Building Fund	174	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	(25,000)	-100.00%
	Town Bldg Repairs/Maint Fund	175	0		5,000	5,000	5,000	5,000	0	0	0	
	COVID Bonus	176	0		0	0	0		1,850	0	(1,850)	-100.00%
	Energy Efficiency projects	177	1,262		0	0	0	0	0	0	0	
	Wired West Annual Fee	178	1,000		0	0	0	0	0	0	0	
	Transfer to Capital Stabilization	179					112,695	112,695	112,695	112,695	0	0.00%
	<b>Total Miscellaneous</b>		<b>796,285</b>	<b>864,473</b>	<b>901,958</b>	<b>889,594</b>	<b>1,052,892</b>	<b>1,002,571</b>	<b>1,077,620</b>	<b>1,065,505</b>	<b>(12,115)</b>	<b>-1.12%</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>179</b>	<b>6,068,159</b>	<b>6,439,545</b>	<b>6,591,439</b>	<b>6,482,102</b>	<b>6,600,563</b>	<b>6,591,056</b>	<b>6,627,635</b>	<b>6,699,774</b>	<b>72,139</b>	<b>1.09%</b>
	<b>TOTAL REVENUE PROJECTIONS</b>	<b>180</b>	<b>6,285,909</b>	<b>6,461,202</b>	<b>6,651,391</b>	<b>6,651,391</b>	<b>6,627,635</b>	<b>6,627,618</b>	<b>6,627,635</b>	<b>6,699,775</b>	<b>72,140</b>	<b>1.09%</b>
	<b>GAP</b>	<b>181</b>	<b>217,750</b>	<b>21,656</b>	<b>59,952</b>	<b>169,289</b>	<b>27,072</b>	<b>36,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	