SHUTESBURY FY26 TOWN BUDGET

Expenditures Expense Category	No.	Budget FY22	Actual FY22	Budget FY23	Actual FY23	Budget FY24	Actual FY24	Budget FY25	Budget FY26	$ Difference	% Difference	FY26 Notes
GENERAL GOVERNMENT												
Town Meeting Moderator	1	131	131	134	134	138	138	142	146	5	3.32%	
Selectboard:												
Salaries												
Selectboard Salaries	2	7,892	7,892	8,083	8,083	8,325	8,325	8,602	8,887	285	3.32%	
Administrative Assistant	3	27,068	27,068	27,781	25,292	28,614	22,459	29,564	44,265	14,701	49.73%	Increase to 32 hours/week and new title
Admin Secretary longevity Bonus	4	0		0	0	0	0	0	0	0		
Subtotal Salaries	*5*	*34,960*	*34,960*	*35,864*	*33,375*	*36,940*	*30,784*	*38,166*	*53,152*	*14,986*	*39.27%*	
Expenses												
Expenses	6	2,288	6,298	2,288	1,920	2,500	2,500	2,500	2,500	0	0.00%	
Reasonable accommodations	7	497	0	497	0	500	493	500	500	0	0.00%	
Subtotal Expenses	*8*	*2,785*	*6,298*	*2,785*	*1,920*	*3,000*	*2,993*	*3,000*	*3,000*	*0*	*0.00%*	
Total Selectboard	***9***	***37,745***	***41,258***	***38,649***	***35,295***	***39,940***	***33,777***	***41,166***	***56,152***	***14,986***	***36.40%***	
Town Administrator:												
Salaries												
Town Administrator	10	67,393	67,393	70,089	70,089	72,191	72,191	94,588	87,728	(6,860)	-7.25%	
TA longevity Bonus	11	0		0	0	750	750	0	0	0		
Town Hall Admin Support	12	500	176	500	132	500	0	500	0	(500)	-100.00%	
Subtotal Salaries	*13*	*67,893*	*67,569*	*70,589*	*70,221*	*73,441*	*72,941*	*95,088*	*87,728*	*(7,360)*	*-7.74%*	
Town Administrator Expenses	14	870	870	870	870	900	900	900	900	0	0.00%	
Total Administrator	***15***	***68,763***	***68,439***	***71,459***	***71,091***	***74,341***	***73,841***	***95,988***	***88,628***	***(7,360)***	***-7.67%***	
Finance Committee												
Expenses	16	298	160	298	138	325	142	325	325	0	0.00%	
Reserve Fund (budgeted)	17	75,000	66,798	75,000	26,863	75,000	0	80,000	80,000	0	0.00%	
Town Accountant:										0		
Salary	18	18,951	18,588	21,502	21,502	22,147	22,147	22,882	27,313	4,431	19.36%	Salary alignment to market
Longevity bonus	19	375	375	0	0	0	0	0	0	0		
Expenses	20	4,702	4,497	8,345	8,234	5,450	5,448	5,500	5,515	15	0.27%	
Accountant Certification	21	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%	
Total Accountant	***22***	***25,028***	***24,459***	***30,847***	***30,736***	***28,597***	***28,595***	***29,382***	***33,828***	***4,446***	***15.13%***	
Independent audit	**23**	**5,000**	**16,000**	**5,000**	**0**	**9,000**	**14,000**	**9,000**	**10,000**	**1,000**	**11.11%**	Additional audits will be required for the Library Bonds
Assessors:												
Salaries												
Board members	24	6,465	6,465	6,621	6,621	6,820	6,820	7,047	7,280	233	3.31%	
Admin. Assessor	25	23,131	23,131	28,423	7,635	29,276	6,197	30,248	35,000	4,752	15.71%	Currently searching for a new Administrator
Longevity bonus	26	0	0	0	0	0	0	0	0	0		
Assessors Clerk	27	12,677	13,781	14,511	20,720	14,946	20,212	15,443	18,933	3,490	22.60%	Salary alignment to market
Longevity bonus	28	0	0	0	0	0	0	300	0	(300)		
Subtotal Salaries	*29*	*42,273*	*43,377*	*49,555*	*34,976*	*51,042*	*33,229*	*53,038*	*61,214*	*8,176*	*15.41%*	
Expenses										0		
Expenses	30	3,638	3,408	3,638	2,608	3,711	783	3,711	2,500	(1,211)	-32.63%	Not spending at current budget level
Admin. Assessor Cert	31	1,000	1,000	1,000		1,000	0	1,000	1,000	0	0.00%	
GIS Web Hosting	32	2,900	2,900	2,900	2,900	2,900	2,000	4,000	5,000	1,000	25.00%	
GIS Dimensional Data Input	33	0	0	0	0	0	0	0	0	0		
Assessors Computer Maintenance	34	8,148	7,348	8,961	8,961	9,857	9,053	11,239	13,371	2,132	18.97%	
Revaluation	35	1,000	5,000	1,000	8,500	1,000	3,000	3,000	3,000	0	0.00%	
Class 504 Utility Valuations	36	0	0	6,000	6,000	6,000	0	2,000	2,000	0	0.00%	
Personal Property Valuations	37	0	0	3,000	1,500	3,000	0	3,000	3,000	0	0.00%	
Subtotal Expenses	*38*	*16,686*	*19,656*	*26,499*	*30,469*	*27,468*	*14,836*	*27,950*	*29,871*	*1,921*	*6.87%*	
Total Assessors	***39***	***58,959***	***63,032***	***76,054***	***65,445***	***78,510***	***48,065***	***80,988***	***91,085***	***10,097***	***12.47%***	
Treasurer:												
Salaries												
Treasurer	40	29,286	28,993	33,280	33,280	34,278	34,278	36,491	39,351	2,860	7.84%	Salary alignment to market
Assistant Treasurer	41	1,210	0	1,239	0	1,276	0	1,319	358	(961)	-72.86%	
Longevity bonus	42	0		0		300	300	0	0	0		
Subtotal Salaries	*43*	*30,496*	*28,993*	*34,519*	*33,280*	*35,855*	*34,578*	*37,810*	*39,709*	*1,899*	*5.02%*	
Expenses												
Expenses	44	11,450	10,188	12,280	12,016	11,780	11,780	11,780	12,133	353	3.00%	

Expenditures Expense Category	No.	Budget FY22	Actual FY22	Budget FY23	Actual FY23	Budget FY24	Actual FY24	Budget FY25	Budget FY26	$ Difference	% Difference	FY26 Notes
Treasurer Certification	45	0		0	0	0	0	0	1,000	1,000		Treasurer became certified in FY25
OPEB Actuarial Study- Every 3 yrs	46	2,000	5,950	2,000	0	2,000	0	2,000	2,500	500	25.00%	
Tax Title Expense	47	8,500	633	5,000	11,850	5,000	6,271	5,000	8,000	3,000	60.00%	Changes to Tax Title process & errors with some property's in town records
Subtotal Expenses	*48*	*21,950*	*16,771*	*19,280*	*23,866*	*18,780*	*18,051*	*18,780*	*23,633*	*4,853*	*25.84%*	
Total Treasurer	***49***	***52,446***	***45,765***	***53,799***	***57,146***	***54,635***	***52,629***	***56,590***	***63,342***	***6,752***	***11.93%***	
Town Collector:												
Salary - Collector	50	20,111	20,111	21,565	21,565	22,212	22,212	22,949	**24,726.59**	**1,778**	**7.75%**	**STM Article 2: Salary adjustment**
Longevity bonus	51	0		1,250		0	0	0	0	0		
Salary - Assistant Town Collector	52	2,200	1,345	3,402	918	3,605	301	2,500	1,000	(1,500)	-60.00%	Decreased hours
Collector Certification	53	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%	
Expenses	54	24,657	21,873	24,657	25,546	22,270	19,667	22,270	24,080	1,810	8.13%	Increase is Postage & Supplies and added $1k for posting notices on properties
Total Collector	***55***	***47,968***	***44,329***	***51,874***	***49,030***	***49,087***	***43,180***	***48,719***	***50,807***	***2,088***	***4.28%***	
Legal Expense	56	15,000	8,979	15,000	43,725	40,000	83,974	20,000	20,000	0	0.00%	
Personnel Expenses	57	263	176	263	100	300	190	300	300	0	0.00%	
Town Clerk:												
Salaries												
Clerk	58	27,645	27,645	32,774	32,774	33,757	33,757	34,878	37,198	2,320	6.65%	Salary alignment to market
Longevity bonus	59	300	0	0		0	0	0	0	0		
Asst Town Clerk	60	0	0	0	0	10,000	4,470	10,332	11,375	1,043	10.10%	Salary alignment to market
Longevity bonus	61	0	0	0	0	0	0	0	0	0		
Subtotal Salaries	*62*	*27,945*	*27,645*	*32,774*	*32,774*	*43,757*	*38,227*	*45,210*	*48,573*	*3,363*	*7.44%*	
Expenses												
Town Clerk Certification	63	0		0	0	0	0	0	1,000	1,000		Town Clerk became certified in FY25
Town Clerk Expenses	64	1,250	1,113	2,185	1,712	3,250	2,773	3,620	3,950	330	9.12%	
Subtotal Expenses	*65*	*1,250*	*1,113*	*2,185*	*1,712*	*3,250*	*2,773*	*3,620*	*4,950*	*1,330*	*36.74%*	
Total Town Clerk	***66***	***29,195***	***28,758***	***34,959***	***34,486***	***47,007***	***41,000***	***48,830***	***53,523***	***4,693***	***9.61%***	
Record Storage Committee	67	100	0	100	0	100	0	100	100	0	0.00%	
Board of Registrars:												
Salaries	68	206	0	211	211	217	217	300	300	0	0.00%	
Expenses	69	7,200	2,710	9,500	6,478	8,200	6,671	12,900	4,920	(7,980)	-61.86%	Not an election year
Total Registrars	***70***	***7,406***	***2,710***	***9,711***	***6,689***	***8,417***	***6,888***	***13,200***	***5,220***	***(7,980)***	***-60.45%***	
The Dam:												
Salary - Keeper	71	2,951	2,951	3,022	3,022	3,113	3,113	3,206	3,312	106	3.32%	
Salary - Assistant Keeper	72	136	136	139	139	143	143	148	153	5	3.32%	
Dam Management Consult	73	1,000	0	1,000	3,539	2,500	3,653	3,500	3,500	0	0.00%	
Total The Dam	***74***	***4,086***	***3,087***	***4,162***	***6,700***	***5,757***	***6,909***	***6,854***	***6,965***	***111***	***1.62%***	
Land Use Clerk												
Salary - Clerk	75	15,126	9,677	15,492	12,004	15,957	13,350	16,487	17,034	547	3.32%	
Conservation Com Consult	76	0	5,000	0	5,000	0	0	0	0	0		
Conservation Com Expenses	77	1,164	1,478	1,164	1,164	1,280	1,151	1,280	1,280	(0)	-0.03%	
Planning Board Expenses	78	7,500	902	7,500	1,127	1,000	1,000	1,500	1,000	(500)	-33.33%	
Water Resources Com. Expenses	79	600	0	600	0	600	0	600	600	0	0.00%	
Zoning Board of Appeals												
ZBA Expenses	80	1,000	532	1,000	961	1,000	950	1,000	1,000	0	0.00%	
Town Buildings:												
Custodial Wages	81	6,410	6,410	7,565	6,737	7,792	6,807	8,051	13,706	5,655	70.24%	Additional hours for the new library building and Salary alignment to market
Expenses												
Equipment Maintenance	82	8,500	8,500	8,500	8,500	9,000	10,500	11,500	11,500	0	0.00%	
Electricity	83	12,000	14,287	13,000	11,328	14,300	13,348	14,300	14,658	358	2.50%	
Heating	84	9,000	12,664	9,000	17,825	12,675	13,401	12,675	14,000	1,325	10.45%	Heating expense higher

Expenditures Expense Category	No.	Budget FY22	Actual FY22	Budget FY23	Actual FY23	Budget FY24	Actual FY24	Budget FY25	Budget FY26	$ Difference	% Difference	FY26 Notes
Telephone	85	5,000	3,590	5,000	2,229	5,000	3,327	5,000	4,000	(1,000)	-20.00%	
Internet	86	5,000	4,990	5,000	4,817	5,000	3,436	5,000	3,600	(1,400)	-28.00%	Web: need to upgrade and do some security measures
Supplies	87	1,791	1,610	1,900	1,885	2,000	1,775	2,000	2,500	500	25.00%	
Repairs	88	9,451	9,693	9,451	8,446	10,000	4,864	10,000	10,000	0	0.00%	
Total Town Buildings	***89***	***57,152***	***61,745***	***59,416***	***61,768***	***65,767***	***57,458***	***68,526***	***73,963***	***5,437***	***7.93%***	
Town Vehicle Energy:												
Fuel	90	34,131	34,131	34,131	45,437	40,000	46,877	46,000	48,100	2,100	4.57%	Increasing costs included 2.5% estimated growth
Other General Government:												
Copier Expense	91	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0	0.00%	
Postage	92	1,800	1,274	1,800	774	2,000	1,580	2,000	2,000	0	0.00%	
Printing & Advertising	93	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0	0.00%	
IT /Internet/ Zoom support	94	2,500	2,500	2,500	3,780	7,660	5,197	8,160	9,660	1,500	18.38%	Microsoft 10 going away and we may need more IT upgrades
Town Newsletter	95	3,780	2,812	3,780	1,130	3,780	3,780	4,200	4,200	0	0.00%	
Annual Town Report	96	1,130	1,951	1,130	6,018	1,130	1,130	1,950	1,950	0	0.00%	
Office Supplies	97	1,219	1,219	1,500	1,582	2,000	2,916	3,000	3,500	500	16.67%	
Office Equipment	98	4,000	4,000	4,500	3,905	5,000	1,533	5,000	5,000	0	0.00%	
Energy & Climate Change Committee	99	200	0	200	0	200	0	200	200	0	0.00%	
ADA Committee	100	438	0	438	0	438	0	438	438	0	0.00%	
Farm & Forestry Committee	101	175	0	175	0	175	0	175	175	0	0.00%	
Total Other General Govt	***102***	***19,742***	***18,255***	***20,523***	***21,690***	***26,883***	***20,636***	***29,623***	***31,623***	***2,000***	***6.75%***	
TOTAL GENERAL GOVT	***103***	***563,704***	***474,003***	***607,035***	***571,729***	***663,542***	***574,750***	***696,500***	***735,021***	***38,521***	***5.53%***	
PROTECTION OF PERSONS & PROPERTY												
Police Department:												
Salaries												
Chief	104	64,768	55,809	65,000	65,000	68,250	68,250	71,663	95,000	23,337	32.56%	Contract currently being negotiated
Holiday pay	105	1,744	0	1,750	249	1,803	0	1,857	4,416	2,559	137.80%	Contract currently being negotiated
Chief Longevity bonus	106	0	0	0	0	0	0	300	0	(300)	-100.00%	
Police Wages	107	128,271	112,902	131,375	88,108	135,316	118,099	139,809	153,790	13,981	10.00%	
Officers' Longevity bonus	108	0	0	0	0	0	0	0	150	150		
Subtotal Salaries	*109*	*194,783*	*168,711*	*198,125*	*153,357*	*205,369*	*186,349*	*213,329*	*253,356*	*40,027*	*18.76%*	
Expenses												
Police Expenses	110	19,000	19,000	19,000	17,386	20,000	17,452	20,000	23,000	3,000	15.00%	New Body Camera Subscription
Cruiser Maintenance	111	5,471	5,471	5,471	14,964	6,000	3,313	6,000	6,000	0	0.00%	
Community Policing Expenses	112	0	0	0	0	1,000	891	1,000	1,000	0	0.00%	
Subtotal Expenses	*113*	*24,471*	*24,471*	*24,471*	*32,350*	*27,000*	*21,656*	*27,000*	*30,000*	*3,000*	*11.11%*	
Total Police	***114***	***219,254***	***193,182***	***222,596***	***185,707***	***232,369***	***208,005***	***240,329***	***283,356***	***43,027***	***17.90%***	
Fire Department:												
Salaries												
Chief	115	70,165	70,165	52,000	43,581	53,560	53,560	55,338	57,175	1,837	3.32%	
Longevity bonus		0	0	0	0	0	0	0		0		
Training Wages	116	17,104	19,287	17,518	21,443	18,043	22,567	27,000	27,000	0	0.00%	
Call Wages	117	14,185	11,768	14,528	12,832	24,964	22,661	19,104	19,104	0	0.00%	
Longevity bonus	118	0	0	0	0	0	0	0	0	0		
Subtotal Salaries	*119*	*101,454*	*101,220*	*84,046*	*77,856*	*96,568*	*98,788*	*101,442*	*103,279*	*1,837*	*1.81%*	
Expenses												
Fire Dept Expenses	120	7,100	7,100	8,100	8,090	8,100	8,100	8,100	8,100	0	0.00%	
Maintenance	121	11,000	18,482	11,000	11,000	11,000	10,112	11,000	16,400	5,400	49.09%	FY25 Covers yearly service but not parts or repairs. FY26 does
Equipment-SCBA Air Tanks 2-3/year	122	2,000	1,300	2,200	2,160	0	0	0	0	0		
Fire Hose Replacement	123	2,000	0	2,000	3,900	0	0	0	0	0		
Turn Out Gear	124	4,400	216	4,600	8,097	0	0	0	0	0		
Equipment	125	7,000	6,446	7,000	6,955	18,600	16,412	18,600	18,600	0	0.00%	Includes SCBA, Hose replacements and turnout gear
Subtotal Expenses	*126*	*33,500*	*33,544*	*34,900*	*40,201*	*37,700*	*34,624*	*37,700*	*43,100*	*5,400*	*14.32%*	
Total Fire	***127***	***134,954***	***134,763***	***118,946***	***118,057***	***134,268***	***133,412***	***139,142***	***146,379***	***7,237***	***5.20%***	
Emergency Management												

SHUTESBURY FY26 TOWN BUDGET

Expenditures Expense Category	No.	Budget FY22	Actual FY22	Budget FY23	Actual FY23	Budget FY24	Actual FY24	Budget FY25	Budget FY26	$ Difference	% Difference	FY26 Notes
Emergency Management Director	128	0	0	0	0	0	0	0	**3,000**	**3,000**		**STM Article 3: Add an Emergency Management Director Stipend**
Emergency Management Expenses	129	1,990	918	1,990	1,236	1,990	1,990	1,990	1,990	0	0.00%	
Emergency Phone notification	130	1,500	1,470	1,500	1,500	1,500	1,500	1,621	1,670	49	3.00%	
Ambulance Service	131	33,300	33,300	34,133	34,133	34,986	34,986	35,861	36,936	1,076	3.00%	
Building Inspector	132	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,738	138	3.00%	
Electrical Inspector Expenses	133			300	300	300	0	350	350	0	0.00%	
Dog Officer	134	3,191	3,191	3,268	3,268	3,366	3,366	3,472	5,818	2,346	67.57%	Contracted with the Franklin County Sheriff's Office
Dog Officer Expenses	135	648	140	648	155	650	0	650	0	(650)	-100.00%	
Tree Warden is now HW Superintendent	136	735	0	753	0	775	0	0	0	0		
Tree Warden Expenses	137	4,477	284	4,477	0	4,477	8,111	4,477	4,477	0	0.00%	
Constable	138	182	182	186	186	192	192	192	198	6	3.13%	
Total Emergency Mgt	***139***	***50,623***	***44,085***	***51,855***	***45,378***	***52,837***	***54,745***	***53,213***	***59,177***	***5,964***	***11.21%***	
TOTAL PROT OF P & P	***140***	***404,831***	***372,031***	***393,397***	***349,142***	***419,473***	***396,162***	***432,684***	***488,912***	***56,229***	***13.00%***	
EDUCATION												
Elementary School	141	2,238,079	2,237,803	2,250,948	2,250,948	2,334,670	2,334,670	2,469,397	2,593,638	124,241	5.03%	
Amherst/Pelham Regional	142	1,611,136	1,572,239	1,546,692	1,546,692	1,560,473	1,560,473	1,653,932	1,780,721	126,789	7.67%	Implements the modified statutory method. Requires
School Choice	143	0	87,946		95,051		87,644	0	0	0		
Charter Sending Tuition	144		75,528		78,282		71,307	0	0	0		
Elementary Transportation	145	84,330	84,330	84,330		73,318	73,318	88,142	82,431	(5,711)	-6.48%	
High School Bonds - Long Term	146	31,638	31,942	37,160	37,017	34,698	34,698	35,973	34,039	(1,934)	-5.38%	
TOTAL EDUCATION	***147***	***3,965,183***	***4,089,788***	***3,919,130***	***4,007,990***	***4,003,159***	***4,162,110***	***4,247,444***	***4,490,829***	***243,385***	***5.73%***	
PUBLIC WORKS & FACILITIES												
Highway Department:												
Salaries										0		
Highway Superintendent	148	70,561	70,561	72,269	72,269	67,000	74,437	69,224	**75,217**	**5,993**	**8.66%**	**STM Article 1: New contract**
Superintendent longevity bonus	149	0	0	0	0	313	0	0	0	0		
Wages	150	97,155	100,813	107,243	105,088	110,460	80,131	114,128	117,917	3,789	3.32%	
Longevity bonus	151	500	500	0	0	0	0	0	0	0		
Subtotal Salaries	*152*	*168,216*	*171,874*	*179,512*	*177,357*	*177,460*	*154,568*	*183,352*	*193,133*	*9,781*	*5.33%*	
Expenses												
General Expenses.	153	2,500	2,499	2,500	4,924	2,500	2,400	3,000	3,000	0	0.00%	
Materials	154	24,870	24,774	23,000	22,980	23,000	22,541	23,000	23,000	0	0.00%	
Machinery Maintenance	155	30,000	29,970	28,000	37,996	28,000	30,200	28,000	28,000	0	0.00%	
Tools and Equipment	156	2,500	2,500	2,500	2,445	2,500	2,343	2,500	2,500	0	0.00%	
Uniform Service	157	4,000	3,634	4,000	3,832	4,250	3,260	4,250	4,000	(250)	-5.88%	
Gravel Road Maint.	158	30,000	29,934	28,000	27,950	28,000	27,863	28,000	28,000	0	0.00%	
Striping	159	7,500	7,105	7,500	7,244	8,000	8,905	15,000	20,000	5,000	33.33%	
Catch Basing clean-up	160	5,000	5,000	5,000	4,119	5,500	4,991	5,500	6,000	500	9.09%	
Subtotal Expenses	*161*	*106,370*	*105,416*	*100,500*	*111,490*	*101,750*	*102,503*	*109,250*	*114,500*	*5,250*	*4.81%*	
Total Highway Dept	***162***	***274,586***	***277,290***	***280,012***	***288,847***	***279,210***	***257,071***	***292,602***	***307,633***	***15,031***	***5.14%***	
Snow Removal:										0		
Wages overtime	163	25,106	19,146	25,714	17,879	26,000	9,539	26,000	31,367	5,367	20.64%	Added $4,600 for clearing public sidewalks
Materials	164	50,875	53,048	50,875	64,181	50,875	39,857	50,875	50,875	0	0.00%	
Total Snow Removal	***165***	***75,981***	***72,193***	***76,589***	***82,060***	***76,875***	***49,396***	***76,875***	***82,242***	***5,367***	***6.98%***	
Solid Waste:												
Recycling Coordinator- revolving fund	166	0	0	0	0	0	0	0	0	0		
Rubbish & Recycle Hauling	167	66,000	66,000	126,000	130,490	130,990	137,974	136,230	141,424	5,194	3.81%	
Hazardous Waste Pickup	168	1,350	300	1,350	400	1,350	400	1,350	1,000	(350)	-25.93%	
Sanitary Landfill-WM	169	35,940	29,128	35,940	36,519	35,940	38,574	38,000	39,000	1,000	2.63%	
Fire Station Mitigation	170	0	0	0	3,850	5,000	13,188	5,000	5,000	0	0.00%	Minimal activity - DEP Permitting
Fire Station Temporary Solution Fees	171	0	0	0	0	5,000	980	5,000	0	(5,000)	-100.00%	No Current activity
Total Solid Waste	***172***	***103,290***	***95,428***	***163,290***	***171,259***	***178,280***	***191,116***	***185,580***	***186,424***	***844***	***0.45%***	
Water Quality	173	1,393	264	1,393	114	1,000	25	1,000	0	(1,000)	-100.00%	
PFAS Mitigation	174	0	0	0	0	0	0	0	0	0		PFAS mitigation funded with Cash Reserves
Cemetery:												
Cemetery Wages	175	4,333	1,934	4,438	1,353	4,571	2,057	4,708	3,370	(1,338)	-28.42%	
Longevity bonus	176	0	0	0	0	0	0	0	0	0		

Expenditures Expense Category	No.	Budget FY22	Actual FY22	Budget FY23	Actual FY23	Budget FY24	Actual FY24	Budget FY25	Budget FY26	$ Difference	% Difference	FY26 Notes
Cemetery Expenses	177	1,631	1,138	1,631	1,078	1,631	1,513	1,631	1,631	0	0.00%	
Total Cemetery	***178***	***5,964***	***3,072***	***6,069***	***2,431***	***6,202***	***3,570***	***6,339***	***5,001***	***(1,338)***	***-21.11%***	
TOTAL DPW / FACILITIES	***179***	***461,214***	***448,248***	***527,352***	***544,711***	***541,567***	***501,178***	***562,396***	***581,300***	***18,904***	***3.36%***	
HUMAN SERVICES												
County Health Finance Salary	180	1,978	0	2,026	0	2,087	0	0	0	0		
Longevity bonus	181	0	0	0	0	0	0	0	0	0		
County Health District	182	31,692	31,770	32,484	32,484	40,000	14,671	31,414	32,143	729	2.32%	
Board of Health Expenses	183	1,900	1,121	1,900	1,900	1,900	1,524	1,900	1,900	0	0.00%	
Board of Health - Mosquito Control Exp	184	0		0	3,328	5,000	5,000	5,000	5,250	250	5.00%	
Inspector of Animals	185	566	566	566	566	566	566	566	1,000	434	76.76%	
Council on Aging	186	200	0	200	0	200	200	200	200	0	0.00%	
Veteran's Benefits	187	5,000	109.44	4,284	135	4,284	3,662	5,585	11,000	5,415	96.94%	New veteran being compensated in town. 75% is reimbursed by the state in future fiscal years
Veterans' Programs	188	4,521	4,521	4,389	4,389	4,389	4,505	4,922	5,188	266	5.40%	
TOTAL HUMAN SERVICES	***189***	***45,857***	***38,088***	***45,849***	***42,802***	***58,425***	***30,128***	***49,587***	***56,681***	***7,094***	***14.31%***	
CULTURE & RECREATION												
Salaries												
Librarian	190	46,261	46,261	55,224	55,224	56,881	56,881	58,769	60,720	1,951	3.32%	
Longevity bonus	191	0		750	750	0	0	0	150	150		
Assistant/Aides	192	17,516	14,248	18,465	16,025	19,019	19,019	24,337	25,145	808	3.32%	
longevity bonus	193	0	0	150	150	0	0	0	0	0		
Subtotal Salaries	*194*	*63,777*	*60,509*	*74,589*	*72,149*	*75,900*	*75,900*	*83,106*	*86,015*	*2,909*	*3.50%*	
Expenses												
Library Expenses	195	19,856	19,856	19,856	19,856	20,756	20,756	21,756	22,756	1,000	4.60%	
Recreation Committee	196	1,000	915	3,000	2,969	3,000	2,794	3,000	3,000	0	0.00%	
Open Space Committee	197	1,500	217	1,500	0	1,500	0	1,500	1,500	0	0.00%	
Historical Commission	198	360	360	360	0	360	0	360	360	0	0.00%	
Memorial Day	199	298	144	298	129	298	298	298	298	0	0.00%	
Subtotal Expenses	*200*	*23,014*	*21,492*	*25,014*	*22,954*	*25,914*	*23,848*	*26,914*	*27,914*	*1,000*	*3.72%*	
TOTAL CULTURE & RECREATION	***201***	***86,791***	***82,001***	***99,603***	***95,102***	***101,814***	***99,748***	***110,020***	***113,929***	***3,909***	***3.55%***	
DEBT SERVICE												
Principal - Long-Term Debt:												
New Dump Truck 2024	202					45,000			56,250	56,250		
2024 Backhoe principle	203								30,000	30,000		
Lock's Pond Culvert	204								6,932	6,932		
Dump Truck	205	0	0	0	0	0	0	0	0	0	0.00%	
WPAT septic repair	206	20,435	10,142	20,435	10,148	20,435	6,574	20,435	10,000	(10,435)	-51.06%	
Total Principal - Long-Term Debt	*207*	*20,435*	*10,142*	*20,435*	*10,148*	*65,435*	*6,574*	*20,435*	*103,182*	*82,747*	*404.93%*	
Interest - Long-Term Debt:												
New Dump Truck 2024	208					13,500		10,913	10,995	82	0.75%	
2024 Backhoe interest	209							5,820	5,864	44	0.76%	
Lock's Pond Culvert	210							9,748	9,822	74	0.76%	
PFAS Loan	211								7,330	7,330		
Library Bldg- debt excluded	211							0	0	0		
Total Interest - Long-Term Debt	*212*	*0*	*0*	*0*	*0*	*13,500*	*0*	*26,481*	*34,011*	*7,530*	*28.44%*	
Short-Term Notes	212	2,000	0	2,000	0	2,000	650	2,000	2,000	0	0.00%	
TOTAL DEBT SERVICE	***213***	***22,435***	***10,142***	***22,435***	***10,148***	***80,935***	***7,224***	***48,916***	***139,193***	***90,277***	***184.56%***	
MISCELLANEOUS												
Retirement County	214	237,000	238,283	250,000	245,607	270,000	253,398	270,000	260,000	(10,000)	-3.70%	
Unemployment Compensation	215	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0	0.00%	
Health Insurance	216	520,000	434,699	520,000	448,964	520,000	446,585	520,000	**743,000**	**223,000**	**42.88%**	**STM Article 4: Additional 20% increase. Large increases for all municipalities due to lower reserves held by insurer**
Hamp Trust Employee Co-Pay Acct	217	2,500	400	2,500	100	2,500	0	2,500	2,500	0	0.00%	
OPEB Trust Fund	218	50,000	50,000	50,000	50,000	50,000	50,000	50,000	**0**	**(50,000)**	**-100.00%**	**STM Article 4: Eliminate funding to fund Health Insurance**
Sick Bank Benefit	219	500	0	500		500	0	500	500	0	0.00%	
Medicare Tax	220	42,063	42,669	43,900	43,570	45,217	44,018	46,718	49,054	2,336	5.00%	
Insurance and Bonds	221	68,000	64,427	68,000	67,999	70,000	68,401	72,000	79,000	7,000	9.72%	
Council of Gov't Assmnts - FRCOG	222	13,011	13,011	12,910	12,910	12,877	12,877	12,877	15,596	2,719	21.12%	

Expenditures Expense Category	No.	Budget FY22	Actual FY22	Budget FY23	Actual FY23	Budget FY24	Actual FY24	Budget FY25	Budget FY26	$ Difference	% Difference	FY26 Notes
Library Building Fund	223	25,000	0	0	0	0	0	0	0	0		
Town Bldg Repairs/Maint Fund	224	0	0	0	0	0	0	40,000	0	(40,000)	-100.00%	
COVID Bonus	225	1,850	1,850	0	0	0	0	0	0	0		
Transfer to Capital Stabilization	226	112,695	112,695	112,695	112,695	54,195	54,195	86,214	0	(86,214)	-100.00%	Shift funding of stabilization accounts to paying debt service
TOTAL MISCELLANEOUS	***227***	***1,077,619***	***963,034***	***1,065,505***	***986,844***	***1,030,289***	***934,474***	***1,105,809***	***1,154,650***	***48,841***	***4.42%***	
TOTAL OPERATING EXPENSES	**228**	**6,627,635**	**6,477,335**	**6,680,307**	**6,608,469**	**6,899,204**	**6,705,774**	**7,253,355**	**7,760,515**	**507,160**	**6.99%**	
TOTAL REVENUE	**229**	**6,669,952**	**6,669,952**	**6,714,242**	**6,714,242**	**6,940,114**	**6,940,114**	**7,254,777**	**7,760,515**	**505,737**	**6.97%**	
GAP	**230**	**42,317**	**192,617**	**33,936**	**105,774**	**40,910**	**234,340**	**1,422**	**(0)**	**(1,422)**	**-100.02%**	