

Shutesbury Finance Committee
Tuesday, April 6, 2021, Virtual (Zoom) Meeting

FinCom Members Present: Jim Hemingway, Ajay Khashu, Jim Walton, Susie Mosher, Bob Groves, George Arvanitis

FinCom Members Absent: Melody Chartier

Non-Members present: Becky Torres, Kristen Burgess (Police Dept), Diane Jacoby

7:02 PM Finance Committee Call to Order

1) Fund Transfer Request: Police Academy

- Kristen met w/ Town Accountant to discuss the budget. They have about \$4,000 left in their expense budget and \$5,309 in outstanding bills. The department will need to request a fund transfer to cover the departments expenses. One factor explaining why the department's expense line is being overspent is that we recently paid \$3,000 for an officer's tuition to the police academy.
- Kristen is committed to having the department well trained. There is a de-escalation training coming up.
- AK asks if there might be some value to having a training line in the department's budget that could be underspent in years where we do not have officers training at the police academy and carried over from one year to the next.
- SM: There is another benefit to breaking out a line for training. Towns want their police officers to be well trained. It would show to the citizens we take this commitment seriously.
- Kristen: There was an all chiefs meeting today where they reviewed the reform bill. Kristen is a big proponent of training. We recently held a joint department with the fire department. We are going to learn more about what our requirements are going to be.
- BG: When Chief Fernandes came to us a couple of years ago, he increased the operating expenses budget in part to invest more in training. BG states that the current police department operating budget includes training expenses. BT responds that the expense line has not changed for at least 6 years.
- **Motion to transfer \$3,000 to the Police Department to cover unanticipated training and operating expenses passes unanimously.**

2) **Motion to approve 3/23 meeting minutes as amended passes unanimously.**

3) FY22 Revenue and Expense Projections - Fincom inputs

- BT reports that the entire American Rescue Act allocation for Shutesbury will be transferred directly to the town.
- Significant changes to the Expense budget include our revised Regional School assessment, updated longevity bonus for Steve Sullivan who will have his 10-year anniversary, emergency notification system (\$500 savings), and health insurance for town employees.

- Ongoing contract negotiations for Highway Superintendent, Police Dept and Town Administrator will impact the expense budget.
- BT: Despite the fact that this expense budget does not currently assume the use of free cash to fund the budget, we have done a good job of minimizing the increase in the tax levy required.
- This expense budget assumes a tax rate of \$23.68 (up from \$22.61 for FY21). The tax rate may be lower if the Total Town Assessed Value increases.
- SM asks about the anticipated cost of \$5,000 for the Open Space Committee. BT responds that we have some information that FRCOG might have funds available to pay for this.
- GA asks about the Veterans Benefits line. Several FinCom committee members recommend returning this line to last year's amount (from \$15,000 to \$8,000).
- GA asks for an explanation for the \$7,000 increase in the retirement county budget. BT responds that this comes from a quote she has received from the retirement board. There are no current plans for any town employees to retire next year, but there may be two department heads in the following year.

4) Key Fincom Topic Scheduling for remainder of FY

- Funding scenarios: Best practices for using free cash
- OPEB
- Capital plan: Options for funding large upcoming capital projects (school roof and culvert).
- Long range forecast model: Revenues and expenses (after Town Meeting).

5) Upcoming meetings on 4/20 and 5/4

- Budget scheduling
 - i) Wrap up budget on May 11
 - ii) Budget hearing on June 1
- SM and JW volunteer to work on drafting of FinCom report to be shared at Annual Town Meeting.

Meeting adjourned at 9:30

Attachment 1: FY22 Revenue Budget (Draft)

Shutesbury Town Budget 4/6/21

TOWN OF SHUTESBURY PROJECTED REVENUES		final CS /Aid/Recap FY19	TM approved FY20	final CS /Aid/Recap FY20	TM approved FY21	final CS /Aid/Recap FY21	Proposed FY22	fy22 v 21 % chg	fy22 v 21 \$ chg
PROPERTY TAX LEVY									
Previous Levy before Debt Exc.	1	5,023,702	5,228,299	5,228,300	5,431,884	5,431,885	5,649,760	4.01%	217,875
2.5% equals	2	125,593	130,707	130,707	135,797	135,797	141,244	4.01%	5,447
New Growth- includes solar PILOT	3	79,005	60,000	72,877	119,661	92,768	0	-100.00%	(92,768)
Override	4								
New Growth- in Excess of \$25/1000	5				(119,861)				
Property Tax Levy Limit Total	6	5,228,300	5,419,007	5,431,884	5,567,681	5,660,450	5,791,004	2.31%	130,554
Total Town Assessed Value	7	218,851,870	218,851,870	220,009,970	223,454,454	225,990,400	225,990,400	0.00%	-
Levy Ceiling	8	5,471,297	5,471,297	5,500,249	5,567,681	5,649,760	5,649,760	0.00%	-
Levy Limit % of Levy Ceiling	9	95.6%	99.0%	98.8%	100.0%	100.2%	102.5%	2.31%	0
Debt Exclusions (Incl in Tax Levy)									
Broadband Fiber Network:	10								
Broadband Fiber Network Principle	11		-						
Broadband Fiber Network Interest	12		0						
Regional Schools:	13								
2016-New 10 Year Regional Capital Plan	14	27,770	28,748	28,174	28,174	32,064	31,638	-1.33%	(426)
Senior High Building & Track	15	-	-	-	-	-	-		
Debt Exclusions Total	16	27,770	28,748	28,174	28,174	32,064	31,638	-1.33%	(426)
Maximum allowed Levy	17	5,256,070	5,447,755	5,460,058	5,595,855	5,681,824	5,822,642	2.48%	140,818
(see Levy Calc sheet) formula chg to levy ceiling + debtX	18								
Less Excess Levy Capacity	19	(165,575)	(165,575)	(171,020)	(538,358)	(532,181)	(432,181)	-18.79%	100,000
Tax Levy	20	5,090,495	5,282,180	5,289,038	5,057,497	5,149,643	5,390,461	4.68%	240,818
(see Recap p.1 col. f)	21								
Less Overlay	22	(34,782)	(40,000)	(34,782)	(40,000)	(40,000)	(40,000)	0.00%	-
TOTAL TAX LEVY	23	5,055,713	5,242,180	5,254,256	5,017,497	5,109,643	5,350,461	4.71%	240,818
Levy % of Levy Limit (excl overlay)	24	96.8%	97.0%	96.9%	90.4%	90.6%	92.6%	2.14%	0
New Tax Revenue	25	193,921	191,685	198,543	(236,759)	92,146	332,964	261.34%	240,818
STATE (CHERRY SHEET)									
State (Cherry Sheet) Aid					Gov's # less 30%				
Chapter 70	26	626,876	628,216	630,386	443,475	630,386	633,326	0.47%	2,940
Charter Tuition Assessment Reimbursement	27	1,876	18,483	1,876	4,674	22,364	13,746	-38.54%	(8,618)
School Choice Receiving Tuition-Not included in Total	28	61575	0	61575	58800	83742	113742	35.82%	30,000
Unrestricted General Government Aid (UGGA)	29	180,075	180,075	180,075	129,582	180,075	186,378	3.50%	6,303
Veterans Benefits	30	6,074	6,074	6,074	-	-	-		-
Exempt: VBS and Elderly	31	6,766	6,766	6,766	4,895	6,993	-	-100.00%	(6,993)

Attachment 2: FY22 Expense Budget (Draft)

SHUTESBURY FY18 TOWN BUDGET

Expenditures Expense Category	No.	Actual FY18	Actual FY19	Budget FY20	Actual FY20	Budget FY21	Budget FY22	Difference FY22	Difference difference
GENERAL GOVERNMENT									
Town Meeting Moderator	1	120	123	125	0	129	129	0	0.00%
Selectboard:									
Salaries									
Selectboard	2	6,149	7,311	7,530	7,530	7,756	7,756	0	0.00%
Secretary	3	20,812	24,725	25,827	23,919	26,602	26,602	0	0.00%
Admin Secretary longevity Bonus	4			300	300	0	0	0	
Subtotal Salaries		26,962	32,036	33,658	31,749	34,359	34,359	0	0.00%
Expenses	5	668	1,918	2,288	1,888	2,288	2,288	0	0.00%
Reasonable accommodations	6	497	0	497	480	497	497	0	0.00%
Subtotal Expenses		1,165	1,918	2,785	2,368	2,785	2,785	0	0.00%
Total Selectboard		28,126	33,954	36,443	34,116	37,144	37,144	0	0.00%
Town Administrator:									
Salaries									
Town Administrator	7	57,315	60,500	62,315	62,315	64,184	64,184	0	0.00%
TA longevity Bonus	8		500	0	0	0	0	0	
Town Hall Admin Support	9	4,861	350	500	246	500	500	0	0.00%
Subtotal Salaries		62,176	61,350	62,815	62,561	64,684	64,684	0	0.00%
Expenses	10	813	342	870		870	870	0	0.00%
Total Administrator		62,988	61,692	63,685	62,561	65,554	65,554	0	0.00%
Finance Committee									
Expenses	11	135	135	298	135	298	298	0	0.00%
Reserve Fund (budgeted)	12	0	56,950	75,000	63,467	75,000	75,000	0	0.00%
Town Accountant:									
Salary	13	17,128	17,556	18,083	19	18,626	18,626	0	0.00%
Longevity bonus	14	0	0	0		0	375	375	
Expenses	15	3,486	3,553	3,950	3,801	4,220	4,702	482	11.42%
Accountant Certification	16	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
Total Accountant		21,614	22,109	23,033	4,820	23,846	24,703	857	3.59%
Independent audit	17	0	25,000	0	0	5,000	5,000	0	0.00%
Assessors:									
Salaries									
Board members	18	5,843	5,989	6,169	4,113	6,354	6,354	0	0.00%
Admin. Assessor	19	20,905	21,678	22,071	20,606	22,733	22,733	0	0.00%
Longevity bonus	20	0		0	0	0	0	0	
Assessors Clerk	21	10,195	10,938	12,096	12,122	12,459	12,459	0	0.00%
Longevity bonus	22	0		150	0	0	0	0	
Subtotal Salaries		36,943	38,606	40,486	36,841	41,546	41,546	0	0.00%
Expenses									
Expenses	23	3,494	2,524	3,638	3,330	3,638	3,638	0	0.00%
Admin. Assessor Cert	24	1,000	1,000	1,000	0	1,000	1,000	0	0.00%
GIS Web Hosting	25	1,900	1,900	1,900	2,400	2,400	2,900	500	20.83%
GIS Dimensional Data Input	26								
Assessors Computer Maintenance	27	3,820	3,820	4,053	4,053	6,896	8,148	1,252	18.16%
Revaluation	28	8,000	900	1,000	11,577	1,000	1,000	0	0.00%
Subtotal Expenses		18,214	10,144	11,591	21,359	14,934	16,686	1,752	11.73%
Total Assessors		55,157	48,750	52,077	58,200	56,480	58,232	1,752	3.10%
Treasurer:									
Salaries									
Treasurer	29	27,264	27,946	24,720	24,720	25,462	25,462	0	0.00%
Assistant Treasurer	30		1,331	1,210	500	1,210	1,210	0	0.00%
Longevity bonus	31	750		0	0	0	0	0	
Subtotal Salaries		28,014	29,277	25,930	25,220	26,672	26,672	0	0.00%
Expenses									
Expenses	32	7,843	9,358	9,800	8,914	9,800	11,450	1,650	16.84%
Treasurer Certification	33	1,000	667	0	0	0	0	0	
OPEB Actuarial Study- Every 3 yrs	34	0	5,600	1,000	0	1,000	2,000	1,000	100.00%
Tax Title Expense	35	8,371	1,486	8,000	622	8,000	8,500	500	6.25%

Expenditures Expense Category	No.	Actual FY18	Actual FY19	Budget FY20	Actual FY20	Budget FY21	Budget FY22	Difference	difference
Subtotal Expenses		17,213	17,110	18,800	9,536	18,800	21,950	3,150	16.76%
Total Treasurer		45,227	46,387	44,730	34,756	45,472	48,622	3,150	6.93%
Town Collector:									
Salary - Collector	36	18,176	18,631	19,189	19,189	19,765	19,765	0	0.00%
Longevity bonus	37	1,125	0	0	0	0	0	0	0.00%
Salary - Assistant Town Collector	38			4,400	0	4,400	4,400	0	0.00%
Collector Certification	39	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	24,657	1,827	8.00%
Total Collector		41,157	40,958	46,849	39,957	47,995	49,822	1,827	3.61%
Legal Expense	41	25,700	19,479	15,000	9,947	15,000	15,000	0	0.00%
Personnel Expenses	42	100	180	263	100	263	263	0	0.00%
Town Clerk:									
Salaries									
Clerk	43	23,514	30,017	31,845	31,845	27,170	27,170	0	0.00%
Longevity bonus	44	0		300	300	300	300	0	0.00%
Asst Town Clerk	45	0	688	9,178	9,004	5,320	0	(5,320)	-100.00%
Longevity bonus	46	0		0	0	0	0	0	0.00%
Subtotal Salaries		23,514	30,705	41,323	41,149	32,790	27,470	(5,320)	-16.22%
Expenses									
Town Clerk Certification	47	0		0	0	0	0	0	0.00%
Expenses	48	700	732	1,250	908	1,250	1,250	0	0.00%
Subtotal Expenses		700	732	1,250	908	1,250	1,250	0	0.00%
Total Town Clerk		24,214	31,437	42,573	42,057	34,040	28,720	(5,320)	-15.63%
Record Storage Committee	49			100	0	100	100	0	0.00%
Board of Registrars:									
Salaries	50	805	200	206	206	206	206	0	0.00%
Expenses	51	2,531	5738	5,550	5,550	7,200	7,200	0	0.00%
Total Registrars		3,335	5,938	5,756	5,756	7,406	7,406	0	0.00%
The Dam:									
Salary - Keeper	52	2,667	2,734	2,816	2,816	2,900	2,900	0	0.00%
Salary - Assistant Keeper	53	123	126	129	129	133	133	0	0.00%
Dam Management Consult	54	3,107	0	1,000	0	1,000	1,000	0	0.00%
Total The Dam		5,897	2,860	3,945	2,945	4,033	4,033	0	0.00%
Land Use Clerk									
Salary - Clerk	55		10,171	16,531	10,337	17,027	15,126	(1,901)	-11.17%
Conservation Commission Expenses	56	1,164	1,164	1,164	872	1,164	1,164	0	0.00%
Planning Board Expenses	57	1,492	1,492	1,493	38	484	2,000	1,516	313.22%
Water Resources Com. Expenses	58	0	0	600	0	600	600	0	0.00%
Zoning Board of Appeals									
Expenses	59	504	803	1,000	359	1,000	1,000	0	0.00%
Town Buildings:									
Custodial Wages	60	4,864	5,929	6,116	6,115	6,300	6,300	0	0.00%
Expenses									
Equipment Maintenance	61	6,997	6,997	6,997	7,750	6,997	8,500	1,503	21.48%
Electricity	62	10,697	10,803	10,000	10,561	10,000	12,000	2,000	20.00%
Heating	63	11,168	11,207	14,000	7,912	14,000	9,000	(5,000)	-35.71%
Telephone	64	6,832	7,258	7,320	8,195	7,320	5,000	(2,320)	-31.69%
Internet	65	3,626	3,742	0	1,258	0	5,000	5,000	0.00%
Supplies	66	1,791	1,296	1,791	924	1,791	1,791	0	0.00%
Repairs	67	8,631	4,999	9,451	20,138	9,451	9,451	0	0.00%
Total Town Buildings		54,604	52,232	55,675	62,854	55,859	57,042	1,183	2.12%
TownVehicle Energy:									
Fuel	68	34,131	31,642	34,131	28,754	34,131	34,131	0	0.00%

Expenditures Expense Category	No.	Actual FY18	Actual FY19	Budget FY20	Actual FY20	Budget FY21	Budget FY22	Difference	difference
Other General Government:									
Copier Expense	69	1,137	1,500	1,500	1,179	1,500	1,500	0	0.00%
Postage	70	1,033	1,475	1,800	973	1,800	1,800	0	0.00%
Printing & Advertising	71	1,051	3,535	3,000	3,000	3,000	3,000	0	0.00%
IT support	72	1,327	1,880	2,100	2,418	2,100	2,500	400	19.05%
Town Newsletter	73	1,918	2,415	3,780	1,624	3,780	3,780	0	0.00%
Annual Town Report	74	1,044	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	0	0.00%
Office Equipment	76	1,129	3,973	4,000	2,548	4,000	4,000	0	0.00%
Energy Committee	77	0		200	0	200	200	0	0.00%
ADA Committee	78	0		438	438	438	438	0	0.00%
Farm & Forestry Committee	79	0		175	0	175	175	0	0.00%
Total Other General Govt	80	9,664	17,048	19,342	14,434	19,342	19,742	400	2.07%
TOTAL GENERAL GOVT		412,674	497,677	539,714	476,464	547,266	550,730	3,849	0.63%
PROTECTION OF PERSONS & PROPERTY									
Police Department:									
Salaries									
Chief	81	83,448	39,299	61,800	61,800	63,654	63,654	0	0.00%
holiday pay	82			1,664	0	1,714	1,714	0	0.00%
longevity bonus	83	0		0	0	0	0	0	0.00%
Police Wages	84	117,201	91,338	133,000	90,462	136,990	128,271	(8,719)	-6.36%
Subtotal Expenses				133,000	90,462	136,990	128,271	(8,719)	-6.36%
longevity bonus	85	0		0		0	0	0	0.00%
Subtotal Salaries		200,650	130,637	196,464	152,262	202,358	193,639	(8,719)	-4.31%
Expenses									
Expenses	86	12,113	17,039	19,000	19,632	19,000	19,000	0	0.00%
Cruiser Maintenance	87	5,051	3,088	5,471	6,418	5,471	5,471	0	0.00%
Subtotal Expenses		17,164	20,126	24,471	26,050	24,471	24,471	0	0.00%
Total Police		217,813	150,763	220,935	178,311	226,829	218,110	(8,719)	-3.84%
Fire Department:									
Salaries									
Chief	88	55,409	65,000	66,950	66,950	68,959	68,959	0	0.00%
longevity bonus	89	0							
Training Wages	90	12,769	15,789	16,320	18,805	16,810	16,890	80	0.48%
Call Wages	91	7,645	10,899	13,535	9,245	13,941	13,941	0	0.00%
longevity bonus	92	0	1,000	0	0	0	0	0	0.00%
Subtotal Salaries		75,823	92,488	96,805	95,001	99,709	99,790	80	0.00%
Expenses									
Expenses	93	6,400	6,325	6,800	6,504	7,100	7,100	0	0.00%
Maintenance	94	10,810	10,880	11,000	10,970	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	2,000	0	0.00%
Fire Hose Replacement	96	1,982	2,000	2,000	1,991	2,000	2,000	0	0.00%
Turn Out Gear	97	3,800	4,000	4,400	4,400	4,400	4,400	0	0.00%
Equipment	98	7,500	6,977	7,500	7,423	7,000	7,000	0	0.00%
Subtotal Expenses		32,476	32,178	33,500	33,187	33,500	33,500	0	0.00%
Total Fire		108,299	124,666	130,305	128,188	133,209	133,290	80	0.06%
Emergency Mangement									
Emergency Phone notification	100	2,000	2,000	2,000	1,470	2,000	1,500	(500)	-25.00%
Ambulance Service	101	29,870	30,750	31,689	31,750	32,640	33,300	660	2.02%
Building Inspector	102	4,500	4,500	4,500	4,500	4,600	4,600	0	0.00%
Dog Officer	103	2,884	2,956	3,044	3,044	3,136	3,136	0	0.00%
Dog Officer Expenses	104	0	0	648	0	648	648	0	0.00%
Tree Warden	105	0	0	701	1,895	722	722	(0)	0.00%
Tree Warden Expenses	106	0	245	4,477	0	4,477	4,477	0	0.00%
Constable	107	160	164	174	174	179	179	0	0.00%
Total Emergency Mgt		41,404	42,605	49,223	44,701	50,392	50,552	160	0.32%
TOTAL PROT OF P & P		367,516	318,033	400,463	351,200	410,430	401,952	(8,478)	-2.07%
EDUCATION									
Elementary School	108	1,987,323	2,054,976	2,172,311	2,153,869	2,193,673	2,238,079	44,406	2.02%
Amherst/Pelham Regional	109	1,735,946	1,775,964	1,775,644	1,775,203	1,675,873	1,611,136	(64,737)	-3.86%
School Choice	110	0	92,893	0	78,233	0	0	0	0.00%
Charter Sending Tuition	111	0	61,911		37,316				

Expenditures Expense Category	No.	Actual FY18	Actual FY19	Budget FY20	Actual FY20	Budget FY21	Budget FY22	Difference	difference
Elementary Transportation	112	64,603	58,848	65,845	60,491	87,428	84,330	(3,098)	-3.54%
Regional Debt Assessments:	113								
High School Bonds - Long Term	114	22,728	27,770	28,748	28,748	28,748	31,638	2,890	10.05%
Total Education		3,810,600	4,072,361	4,042,548	4,133,861	3,985,722	3,965,183	(20,539)	-0.52%
PUBLIC WORKS & FACILITIES									
Highway Department:									
Salaries									
Highway Superintendent	115	63,772	65,367	67,328	67,328	69,348	69,348	0	0.00%
longevity bonus	116	0	1,000				500		
Wages	117	78,526	85,027	92,703	60,126	95,484	95,484	0	0.00%
longevity bonus	118	0		0		0	0	0	
Subtotal Salaries		142,298	151,394	160,031	127,454	164,832	165,332	500	0.30%
Expenses									
Expenses	119	2,686	2,681	2,686	2,584	2,686	2,500	(186)	-6.92%
Materials	120	25,763	24,844	24,870	24,837	24,870	24,870	0	0.00%
Machinery Maintenance	121	32,704	32,419	30,000	28,482	30,000	30,000	0	0.00%
Tools and Equipment	122	10,102	2,800	2,800	2,751	2,800	2,500	(300)	-10.71%
Uniform Service	123	2,773	3,270	4,000	3,480	4,000	4,000	0	0.00%
Gravel Road Maint.	124	27,519	37,917	30,000	27,175	30,000	30,000	0	0.00%
Striping	125	4,158	5,901	7,500	9,099	7,500	7,500	0	0.00%
Catch Basing clean-up	126	4,070	3,900	5,000	2,145	5,000	4,000	(1,000)	-20.00%
Subtotal Expenses		109,776	113,731	106,856	100,552	106,856	105,370	(1,486)	-1.39%
Total Highway Dept		252,074	265,125	266,887	228,006	271,688	270,702	(986)	-0.36%
Snow Removal:									
Wages overtime	127	25,461	25,095	23,955	16,444	24,674	24,674	0	0.00%
Materials	128	65,136	56,456	50,000	49,473	50,000	50,000	0	0.00%
Total Snow Removal		90,598	81,551	73,955	65,917	74,674	74,674	0	0.00%
Solid Waste:									
Recycling Coordinator- revolving fund	129	0	0	0	0	0	0	0	
Rubbish & Recycle Hauling/FY18	130	62,400	63,300	64,200	64,200	65,100	65,100	0	0.00%
Hazardous Waste Pickup	131	100	300	1,350	300	1,350	1,350	0	0.00%
Sanitary Landfill-MRF	132	23,779	24,562	27,125	24,679	32,725	32,725	0	0.00%
Total Solid Waste		86,279	88,162	92,675	89,179	99,175	99,175	0	0.00%
Water Quality	133	100	191	1,393	0	1,393	1,393	0	0.00%
Cemetery:									
Cemetery Wages	134	1,690	2,907	4,135	2,186	4,259	4,259	0	0.00%
longevity bonus	135								
Cemetery Expenses	136	1,624	1,088	1,631	1,149	1,631	1,631	0	0.00%
Total Cemetery		3,314	3,995	5,766	3,335	5,890	5,890	0	0.00%
TOTAL DPW / FACILITIES		432,365	439,024	440,676	386,436	452,819	451,833	(986)	-0.22%
HUMAN SERVICES									
County Health Finance Salary	137	1,792	367	1,883	0	1,939	1,939	0	0.00%
longevity bonus	138	0	0	0	0	0	0	0	
County Health District	139	29,207	29,791	30,536	30,536	31,147	31,147	0	0.00%
Board of Health Expenses	140	558	620	1,900	665	1,900	1,900	0	0.00%
Board of Health Expenses-Flu Expenses	141	0		0	0	0	0	0	
Inspector of Animals	142	527	549	566	566	566	566	0	0.00%
Council on Aging	143	190	200	200	200	200	200	0	0.00%
Veteran's Benefits	144	383	4,870	10,000	0	8,000	15,000	7,000	87.50%
Veterans' Programs	145	3,337	3,402	3,528	3,528	3,818	3,818	0	0.00%
Total Human Services		35,993	39,799	48,613	35,495	47,570	54,570	7,000	14.72%
CULTURE & RECREATION									
Salaries									
Librarian	146	41,811	42,856	44,141	44,141	45,466	45,466	0	0.00%
longevity bonus	147	500		0		0	0	0	
Assistant/Aides	148	15,831	15,772	16,714	16,217	17,215	17,215	0	0.00%
longevity bonus	149	0		0		0	0	0	
Subtotal Salaries		58,142	58,628	60,855	60,358	62,681	62,681	0	0.00%
Expenses									
Library Expenses	150	14,051	14,898	16,974	16,974	16,990	19,856	2,866	16.87%

Expenditures		No.	Actual FY18	Actual FY19	Budget FY20	Actual FY20	Budget FY21	Budget FY22	Difference	
Expense Category										
	Recreation Committee	151	1,125	750	750	750	1,000	1,000	0	0.00%
	Open Space Committee	152	0		100	0	100	5,100	5,000	5000.00%
	Historical Commission	153	350	16	360	60	360	360	0	0.00%
	Memorial Day	154	244	136	298	177	298	298	0	0.00%
	Subtotal Salaries		15,770	15,800	18,482	17,961	18,748	26,614	7,866	41.96%
Total Culture & Rec			73,912	74,429	79,337	78,319	81,429	89,295	7,866	9.66%
DEBT SERVICE										
	Principal - Long-Term Debt:									
	Fire Truck	155	86,800	86,800	86,788	86,800	0	0	0	0.00%
	Dump Truck	156	20,000	20,000	20,960	20,000	0	0	0	0.00%
	WPAT septic repair	157	20,435	20,435	20,435	20,435	20,435	20,435	0	0.00%
	Broadband Fiber Network	158			0		0	0	0	0.00%
	Interest - Long-Term Debt:									
	Fire Truck	159	5,963	3,975	1,988	1,988	0	0	0	0.00%
	Dump Truck	160	1,920	1,440	960	960	0	0	0	0.00%
	Short-Term Notes	161	3,695	1,100	5,000	550	2,000	5,000	3,000	150.00%
Total Debt Service			138,814	133,750	138,130	130,733	22,435	25,435	3,000	13.37%
MISCELLANEOUS										
	Retirement County	162	181,281	194,374	214,171	213,950	225,000	232,000	7,000	3.11%
	Unemployment Compensation	163	12,816	8,825	1,000	1,000	0	0	0	
	Health Insurance	164	399,280	468,994	474,941	484,711	505,000	520,000	15,000	2.97%
	Hamp Trust Employee Co-Pay Account	165			4,582	100	4,582	2,500	(2,082)	-45.44%
	OPEB Trust Fund (transferred to the OPEB	166	50,000	50000	50,000	50,000	50,000	50,000	0	0.00%
	Sick Bank Benefit	167	0	0	500	0	500	500	0	0.00%
	Medicare Tax	168	36,571	37,225	40,136	39,394	41,340	42,600	1,260	3.05%
	Insurance and Bonds	169	64,771	65,670	67,000	56,812	70,000	70,000	0	0.00%
	Council Of Gov't Assessments	170	14,304	14,385	13,628	13,628	13,775	13,011	(764)	-5.55%
	Gasoline Leak/fire station-fund 30	171	10,000		6,000	0	0	0	0	
	Transfer to Capital Projects: below30	172	0		0		0	0	0	
	Library Building Fund	173	25,000	25,000	25,000	25,000	25,000	25,000	0	0.00%
	Town Bldg Repairs/Maint Fund	174	0		5,000	5,000	5,000	5,000	0	0.00%
	GASB 45 Actuarial study	175	0		0	0	0	0	0	
	Energy Efficiency projects	176	1,262		0	0	0	0	0	
	Wired West Annual Fee	177	1,000		0	0	0	0	0	
	Transfer to Capital Stabilization	178					112,695	112,695	0	0.00%
Total Miscellaneous			796,285	864,473	901,958	889,594	1,052,892	1,073,306	20,414	1.94%
TOTAL OPERATING EXPENSES			6,068,159	6,439,545	6,591,439	6,482,102	6,600,563	6,612,304	11,741	0.18%
TOTAL REVENUE PROJECTIONS			6,285,909	6,461,202	6,592,041	6,651,391	6,601,165	6,667,200	66,035	1.00%
GAP			217,750	21,656	602	169,289	602	54,896	54,294	0.00%