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	TM approved	final CS /Aid/Recap	TM approved	final CS /Aid/Recap	Proposed	fy22 v 21	fy22 v 21
		FY19	FY20	FY20	FY21	FY21	FY22	% chg	\$ 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				(119,661)				
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		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		0						
2016-New 10 Year Regional Capital Plan	13	27,770	28,748	28.174	28.174	32.064	31.638	-1.33%	(426
Senior High Building & Track	14	21,110	20,/40	20,174	20,174	32,064	31,030	-1.33%	(420
Debt Exclusions Total	15	27,770	-	28.174	28.174	32.064	-	-1.33%	(100
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	0,000,100	0,202,100	0,200,000	0,001,101	0,140,040	0,000,101	1.0070	210,010
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
IOTAL TAX LEVT	23	5,055,713	5,242,180	5,254,250	5,017,497	5,109,643	5,350,461	4.71%	240,010
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	0%			
Chapter 70	26	626,876	629,216	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		83742	113742		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	-	-	-		-

1 Shutesbury Town Budget Revenues

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	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	10	62,176 813	61,350 342	62,815 870	62,561	64,684 870	64,684 870	0	0.00%
Total Administrator	10	62.988	61,692	63,685	62,561	65,554	65,554	0	0.00%
		02,000	01,002			00,001			0.0070
Finance Committee									
Expenses	11	135	135	298	135	298	298	0	0.00%
Reserve Fund (budgeted) Town Accountant	12	0	56,950	75,000	63,467	75,000	75,000	0	0.00%
Salary	13	17,128	17,556	18,083	19	18,626	18,626	0	0.00%
Longevity bonus	14	0	0	0	10	0,020	375	375	0.0076
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%
		v	20,000	•	· · ·	0,000	0,000		0.00 /6
Assessors:									
Salaries									
Board members	18	5,843	5,989	6,169	4,113	6,354	6,354	0	0.00%
Admin. Assessor Longevity bonus	19 20	20,905	21,678	22,071	20,606	22,733	22,733	0	0.00%
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	ŏ	0.0070
Subtotal Salaries		36,943	38,606	40,486	36,841	41,546	41,546	0	0.00%
Expenses									
Expenses Admin, Assessor Cert	23 24	3,494	2,524	3,638	3,330	3,638	3,638	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	1,000	1,000	1,000	2,100	2,100	2,000	000	20.00 /0
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 58,200	14,934	16,686 58,232	1,752	11.73%
Total Assessors		55,157	48,750	52,077	30,200	56,480	30,232	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	750	1,331	1,210	500	1,210	1,210	0	0.00%
Longevity bonus Subtotal Salaries	31	750 28,014	29,277	0 25,930	0 25,220	0 26,672	0 26,672	0	0.00%
Expenses		20,014	28,211	20,800	20,220	20,072	20,072	U	0.00%
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	
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	3.81%
	44	25,700	10 470	15,000	9,947	45.000	15,000	0	0.00%
Legal Expense	41	25,700	19,479	15,000	9,947	15,000	15,000	U	0.00%
Personnel Expenses	42	100	180	263	100	263	263	0	0.00%
Personner Expenses	92	100	100	203	100	203	203	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	23,514	30,017	31,045	31,045	300	300	0	0.00%
Asst Town Clerk	44	0	688	9,178	9,004	5,320	0	(5,320)	-100.00%
Longevity bonus	45	0	000	9,1/6	9,004	5,320	0	(5,320)	-100.00%
Subtotal Salaries	40	23,514	30,705	41,323	41,149	32,790	27,470	(5,320)	-16.22%
Expenses		23,514	30,705	41,323	41,149	32,790	21,410	(0,320)	-10.22%
Town Clerk Certification	47	0		0	0	0	0	0	
Expenses	48	700	732	1,250	908	1,250	1,250	0	0.00%
Subtotal Expenses	40	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%
Total Town Clork		29,219	31,437	42,010	42,007	34,040	20,720	(0,020)	-10.0076
Record Storage Committee	49			100	0	100	100	0	0.00%
Record Storage Committee	40			100	v	100	100	•	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	91	3,335	5,938	5,756	5,756	7,406	7,406	0	0.00%
Total Registrars		3,335	0,000	0,700	0,700	7,400	7,400	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	ŏ	0.00%
Total The Dam		5,897	2,860	3,945	2,945	4,033	4,033	0	0.00%
		0,007	2,000	0,040	2,040	4,000	4,000	•	0.00 /0
Land Use Clerk									
Salary - Clerk	55		10,171	16,531	10,337	17,027	15,126	(1,901)	-11.17%
			10,111	10,001	10,001		10,120	(1,001)	
Conservation Commission Expenses	56	1,164	1,164	1,164	872	1,164	1,164	0	0.00%
		1,101	1,101	1,104	0.2	1,101	1,101	•	0.00 /0
Planning Board Expenses	57	1,492	1,492	1,493	38	484	2,000	1,516	313.22%
		1,102	1,102	1,100		401	2,000	1,010	O TOLLE IN
Water Resources Com. Expenses	58	0	0	600	0	600	600	0	0.00%
				000		000	000	•	0.00 /0
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		.,					-,	-	0.0010
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	
Supplies	66	1,791	1,296	1,791	924	1,791	1,791	0,000	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%
		04,004	UL, EUE	00,010	02,004	00,000	01,042	1,100	a. 16 /0
TownVehicle Energy:									
Fuel	68	34,131	31,642	34,131	28,754	34,131	34,131	0	0.00%
		04,101	01,042	04,101	20,104	04,101	04,101	2	0.00 M
1 1 1									

Other Gameral Government Image: Copiet Expansion Source	Expenditures		Actual	Actual	Budget		Budget		Difference	difference
Copier Expense 69 1,137 1,500 1,700 1,700 1,700 1,500 1,000 0 0.000 Printing & Advertising 71 1,033 1,475 1,800 1,800 0 0,000 Texport 72 1,327 1,860 2,160 2,280 400 0,000 Torm Newridther 73 1,918 2,418 2,100 2,280 400 0,000 Obtics Signifiend 77 1,212 1,221 1,230 1,212	Expense Category	No.	FY18	FY19	FY20	FY20	FY21	FY22		
Protesige T0 1.035 1.475 1.800 1.900 1.800 0.800 If support T2 1.327 1.850 2.100 2.418 2.100 2.400 3.900 0.800 Town Newidebr T3 1.312 1.316 2.415 3.760 0.600 Annual Town Report T4 1.324 1.130 1.130 1.130 0.600 Cilco Supples T5 1.226 1.140 1.218 1.218 1.218 1.218 1.218 0.210 0.600 Cinco Supples T7 1.226 1.140 1.216 1.218 1.218 1.218 0.000 Cinco Supples T9 0 T5 0 1.75 1.75 0 0.000 </td <td></td>										
Printing & Adventising Pri 1.051 3.558 3.000 3.000 3.000 1.000 If support 72 1.327 1.880 2.100 2.481 2.100 2.500 400 19.657 Town Newsietter 73 1.916 2.418 2.100 2.500 400 19.057 Office Equipment 76 1.226 1.140 1.219 1.124 1.219 1.219 1.219 0.000 Conce Equipment 76 0 2.021 2.848 4.000 4.000 0.000 Emerg Committee 79 0 2.921 2.848 4.000 4.000 0.000 Total Coher Canceral Govt 80 9.664 17.048 19.342 14.434 19.342 19.742 4.00 2.077 Total Coher Canceral Govt 40 9.664 17.047 19.342 14.764 497.665 59.739 3.849 0.537 Total Coher Canceral Govt 40 9.667 17.64 17.64 17.										
If support 72 1,327 1,880 2,100 2,418 2,100 2,400 1,501 3,780 0 0,000 Annual Town Report 74 1,318 2,415 3,780 1,531										
Torm Neweletler 73 1916 2/415 3780 15/24 3780 10 0.005 Annual Torm Report 74 1.044 1.130 1.130 1.130 1.130 1.130 1.130 0.005 Office Equipment 76 1.226 1.440 1.219 1.214 1.219 0.005 Construction 77 0 973 4.000 4.000 4.000 0.005 Total Ober Construction 78 0 17.048 1.0342 11.742 400 2.00 0 0.005 Total Ober Construction 0 9.664 17.048 19.342 11.434 11.342 13.742 400 2.05 Total Constructions 8.644 39.299 61.800 61.800 63.854 63.854 0 0.059 Polico Despartment									-	
Annual Tom Report 74 1,141 1,130 1,130 1,130 1,130 1,130 0.000 Office Supplies 75 1,128 3,973 4,000 2,548 4,000 4,000 0.000 Concernitise 76 0 200 0 0 0,000 ADA Committise 76 0 438 438 438 0 0,000 Farm & Forestry Committise 76 0 4175 0 175 175 0 0.000 Torial GENERAL GOVT 412,674 497,677 539,714 476,644 547,266 599,730 3,449 0.839 PROTECTION OF PERSONS & PROPERTY 0.839 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
Office Supplies 75 1,226 1,140 1,219 1,219 0,005 Office Equipment 76 1,129 3,973 4,000 2,000 0 2,000 0 0,005 Energy Committee 77 0 2,000 0 2,000 0 0,005 Farm & Foresby Committee 79 0 175 0 175 0 175 0 0,005 Total Offic General Govt 40 6,664 17,048 19,342 18,742 400 2,075 Total Offic General Govt 412,674 497,677 539,714 476,464 547,266 590,733 3,844 0,859 PROTECTION OF PERSONS & PROPERTY 0									-	
Office Equipment 76 1.29 3.973 4.000 2.548 4.000 0.000 Energy Committee 78 0 4.38 4.38 4.38 4.38 0.000 Term & Foresty Committee 78 0 4.75 175 175 175 0 0.000 Total Conversities 78 0 4.75 175 175 175 0 0.000 Total Conversities 0 9.544 17.748 19.342 14.434 19.342 44.000 4.000 4.000 4.000 1.654 0 1.774 4.000 4.000 1.654 0 1.774 1.744 4.000 4.000 1.654 0									-	
Energy Committee 77 0 200 0 200 0 200 0 0.005 Farm & Forestry Committee 79 0 175 0 175 0 175 0 0.005 Total Offer General Govt 60 9,664 17,048 19,342 19,742 00 2.00 Total Offer General Govt 412,674 497,677 339,714 476,464 547,266 559,730 3,849 0.633 Total Offer General Govt 412,674 497,677 539,714 476,464 547,266 559,730 3,849 0.633 General Govt 412,674 497,677 539,714 476,464 53,654 63,654 0.053 61,800 61,800 61,800 61,800 61,800 61,800 61,800 63,854 63,854 63,854 63,854 63,854 63,854 63,854 63,854 63,854 63,854 63,854 63,854 63,854 63,854 63,854 63,854 63,854 63,854 63,854									-	
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Farm & Foresity Committee 79 0 175 0 175 0 0 0 Total Other General Govt 80 9,664 17,048 19,342 19,342 19,742 400 2007 Total, GERRAL, GOVT 412,674 497,877 539,714 476,464 547,266 550,730 3,849 0.633 FOTECTON OF PERSONS & PROPERTY 0.000 63,554 63,554 0.0000										0.00%
Total Other General Govt 80 9,664 17,048 19,342 14,434 19,342 19,742 400 2.073 TOTAL GENERAL GOVT 412,674 497,677 539,714 476,464 547,266 550,730 3,849 0.833 PROTECTION OF PERSONS & PROPERTY									-	0.00%
PROTECTION OF PERSONS & PROPERTY Image: Constraint of the image: Constraint of th		80	9,664	17,048	19,342	14,434	19,342	19,742	400	2.07%
PROTECTION OF PERSONS & PROPERTY Image: Constraint of the image: Constraint of th										
Folice Department: Image: Chief of the state of the stat	TOTAL GENERAL GOVT		412,674	497,677	539,714	476,464	547,266	550,730	3,849	0.63%
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Fire Department: D <thd< th=""> D <thd< th=""></thd<></thd<>									-	
Salaries <th< td=""><td></td><td></td><td>211,010</td><td>100,100</td><td>220,000</td><td>110,011</td><td>220,020</td><td>210,110</td><td>(0,710)</td><td>-0.04 /0</td></th<>			211,010	100,100	220,000	110,011	220,020	210,110	(0,710)	-0.04 /0
Salaries <th< td=""><td>Fire Department:</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Fire Department:									
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Training Wages 90 12,769 15,789 16,320 18,805 16,810 16,890 80 0.489 Call Wages 91 7,645 10,069 13,355 9,245 13,941 13,941 0 0.007 Iongevity bonus 92 0 1,000 0	longevity bonus	89								
Iongevity bonus 92 0 1,000 96,00 96,00 99,709 99,790 80 0,009 Expenses 93 6,400 6,325 6,600 6,504 7,100 7,100 0 0,009 Maintenance 94 10,810 10,880 11,000 10,970 11,000 11,000 0 0,009 Equencet SCBA Air Tanks 2-3 per yea 95 1,984 1,996 2,000 1,900 2,000 0 0,009 Equipment SCBA Air Tanks 2-3 per yea 96 1,982 2,000 1,991 2,000 2,000 0 0,009 Turn Out Gear 97 3,800 4,400 4,400 4,400 4,400 0 0,009 Equipment 98 7,500 6,977 7,500 3,187 33,500 33,500 0 0,009 Total Fire 108,299 124,666 130,305 128,188 133,209 80 0,009 Emergency Mangement 99 1,990 1,99		90	12,769	15,789	16,320	18,805	16,810	16,890	80	0.48%
Subtotal Salaries 75,823 92,488 96,805 95,007 99,700 99,700 80 0.009 Expenses 93 6,400 6,325 6,600 6,504 7,100 0 0.009 Expenses 94 10,810 10,880 11,000 10,970 11,000 10,000 0.009 Equipment-SCBA Air Tanks 2-3 per yea 95 1,984 1,996 2,000 1,900 2,000 2,000 0 0.009 Fire Hose Replacement 96 1,982 2,000 1,900 2,000 2,000 0 0.009 Turn Out Gear 97 3,800 4,000 4,400 4,400 0 0.009 Total Fire 98 7,500 6,977 7,500 7,423 7,000 7,000 0 0.009 Emergency Mangement 99 1,990 1,990 1,990 0 0.009 2,000 2,000 1,600 4,600 0 0.009 Emergency Mangement 99	Call Wages	91	7,645	10,699	13,535	9,245	13,941	13,941	0	0.00%
Expenses 93 6,400 6,325 6,600 6,504 7,100 7,100 0 0.00% Maintenance 94 10,810 10,880 11,000 10,970 11,000 10,000 0 0,00% Equipment-SCBA Air Tanks 2-3 per yea 95 1,984 1,996 2,000 1,900 2,000 2,000 0 0.00% Turn Out Gear 97 3,800 4,000 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% Total Fire 108,299 124,666 130,305 128,168 133,209 80 0.06% Emergency Mangement 99 1,990 1,990 1,890 1,990 1,990 0 0.00% Emergency Mangement 99 1,990 1,990 1,868 1,990 1,500 (500) -25.00% Ambulance Service 101 29,870 30,750	longevity bonus	92	0	1,000	0	0	0	0	0	0.00%
Expenses 93 6,400 6,325 6,600 6,504 7,100 7,100 0 0.009 Maintenance 94 10,810 10,880 11,000 10,970 11,000 11,000 0 0.009 Equipment-SCBA Air Tanks 2-3 per yea 95 1,984 1,996 2,000 1,900 2,000 2,000 0 0.009 Fire Hose Replacement 96 1,982 2,000 2,000 1,991 2,000 2,000 0 0.009 Turn Out Gear 97 3,800 4,000 4,400 4,400 4,400 0 0.009 Equipment 98 7,500 6,977 7,500 7,423 7,000 0 0.009 Total Fire 108,299 124,666 130,305 128,188 133,209 133,290 80 0.009 Emergency Mangement 99 1,990 1,990 1,990 1,990 0 0.009 Mubulance Service 101 29,870 30,750	Subtotal Salaries		75,823	92,488	96,805	95,001	99,709	99,790	80	0.00%
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Emergency Phone notification 100 2,000 2,000 2,000 1,470 2,000 1,500 (500) -25.009 Ambulance Service 101 29,870 30,750 31,689 31,750 32,640 33,300 660 2.029 Building Inspector 102 4,500 4,500 4,500 4,600 4,600 0 0.009 Dog Officer 103 2,884 2,956 3,044 3,044 3,136 0 0.009 Tree Warden 105 0 0 701 1,895 722 722 (0) 0.009 Tree Warden Expenses 106 0 245 4,477 0 4,477 4,477 0 0.009 Constable 107 160 164 174 174 179 179 0 0.009 Total Emergency Mgt 41,404 42,605 49,223 44,701 50,392 50,552 160 0.229 EDUCATION </td <td>Emergency Management</td> <td>00</td> <td>1 000</td> <td>1 000</td> <td>1 000</td> <td>1000</td> <td>1 000</td> <td>1 000</td> <td>0</td> <td>0.00%</td>	Emergency Management	00	1 000	1 000	1 000	1000	1 000	1 000	0	0.00%
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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 0.22% 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 1,775,203 1,675,873 1,611,136 (64,737) -3.86% School Choice 110 0 92,893 0 78,233 0 0 0 0										
Constable 107 160 164 174 179 179 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									1.1	
Total Emergency Mgt 41,404 42,605 49,223 44,701 50,392 50,552 160 0.329 TOTAL PROT OF P & P 367,516 318,033 400,463 351,200 410,430 401,952 (8,478) -2.079 EDUCATION Elementary School 108 1,987,323 2,054,976 2,172,311 2,153,869 2,193,673 2,238,079 44,406 2.029 Amherst/Pelham Regional 109 1,735,946 1,775,964 1,775,644 1,775,203 1,675,873 1,611,136 (64,737) -3.869 School Choice 110 0 92,893 0 78,233 0 0 0 0		_							-	0.00%
TOTAL PROT OF P & P 367,516 318,033 400,463 351,200 410,430 401,952 (8,478) -2.079 EDUCATION Elementary School 108 1,987,323 2,054,976 2,172,311 2,153,869 2,193,673 2,238,079 44,406 2.029 Amherst/Pelham Regional 109 1,735,946 1,775,964 1,775,644 1,775,203 1,675,873 1,611,136 (64,737) -3.869 School Choice 110 0 92,893 0 78,233 0 0 0 0										0.32%
EDUCATION Image: Constraint of the image: Constraint of										
EDUCATION Image: Constraint of the image: Constraint of	TOTAL PROT OF P & P		367,516	318,033	400,463	351,200	410,430	401,952	(8,478)	-2.07%
Elementary School 108 1,987,323 2,054,976 2,172,311 2,153,869 2,193,673 2,238,079 44,406 2.029 Amherst/Pelham Regional 109 1,735,946 1,775,964 1,775,203 1,675,873 1,611,136 (64,737) -3.869 School Choice 110 0 92,893 0 78,233 0 0 0										
Elementary School 108 1,987,323 2,054,976 2,172,311 2,153,869 2,193,673 2,238,079 44,406 2.029 Amherst/Pelham Regional 109 1,735,946 1,775,964 1,775,203 1,675,873 1,611,136 (64,737) -3.869 School Choice 110 0 92,893 0 78,233 0 0 0	EDUCATION									
School Choice 110 0 92,893 0 78,233 0 0 0		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%
Charter Sending Tuilion 111 0 81 011 97 916	School Choice	110						0	0	
Chanter Serioung TuteOff 111 0 01,911 37,310	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%
Iongevity bonus Subtotal Salaries	118	0	151,394	160,031	127,454	0	0	0 500	0.30%
Expenses		142,290	151,394	100,031	127,404	104,032	100,332	000	0.30%
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. Striping	124	27,519 4,158	37,917 5,901	30,000	27,175	30,000	30,000	0	0.00%
Catch Basing clean-up	126	4,100	3,900	5,000	2,145	5,000	4,000	(1,000)	-20.00%
Subtotal Expenses	12.0	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 Total Snow Removal	128	65,136 90,598	56,456 81,551	50,000 73,955	49,473 65,917	50,000 74,674	50,000 74,674	0	0.00%
		30,330	01,001	13,800	00,011	14,014	14,014	v	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 Solide 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%
	100	100	101	1,000	, v	1,000	1,000		0.0070
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%
		402,000	400,024		000,400	402,010	401,000	(000)	-0.LL /0
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 Board of Health Expenses-Flu Expenses	140	558 0	620	1,900	665 0	1,900	1,900	0	0.00%
Inspector of Animals	142	527	549	566	566	566	566	0	0.00%
Council on Aging	143	190	200	200	200	200	200	Ő	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	14.054	14,898	16.074	16,974	16,990	19,856	2 000	16.87%
Library Expenses	130	14,051	14,098	16,974	10,974	10,990	19,000	2,866	10.07%

Expenditures Expense Category	No.	Actual FY18	Actual FY19	Budget FY20	Actual FY20	Budget FY21	Budget FY22	Difference	difference
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	88,788	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	Ő	0	Ő	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%
		100,014	100,100	100,100	100,100		20,400	0,000	10.01 /0
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: belowf30	172	0		0		ŏ	ŏ	ŏ	
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	20,000	5,000	5,000	5,000	5.000	ŏ	0.00%
GASB 45 Actuarial study	175	0		0	0	0	0	Ő	0.007.0
Energy Efficiency projects	176	1,262		ŏ	ŏ	ŏ	ŏ	ő	
Wired West Annual Fee	177	1,000		Ő	Ő	Ő	0	Ő	
Transfer to Capital Stabilization	178	1,000				112,695	112,695	ŏ	0.00%
Total Miscellaneous		796,285	864,473	901,958	889,594	1.052.892	1.073.306	20,414	1.94%
			001,170	501,000		.,	.,		1.0-10
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%