

**Shutesbury Finance Committee**  
**Tuesday, April 20, 2021, Virtual (Zoom) Meeting**

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

FinCom Members Absent: None

Non-Members present: Becky Torres, Ryan Mailoux (Treasurer), Paul

7:01 PM Finance Committee Call to Order

1) Town Assessed Value Forecast (w/ Kevin Rudden)

- 34 Sales in CY2020. This will be the basis for FY22 valuation.
- Our FY22 valuations will have to increase because sales prices for homes sold in CY2020 were significantly above our current valuations.
  - i) Median ratio of Assessed value to Sale price was 0.88
- DOR has provided a new system for valuing utilities (Category 504 utility valuations). It requires us to assess utilities at 50% net book and 50% replacement cost.
  - i) Kevin has hired a special consultant to implement these valuations.
  - ii) Average increased value of 20% for all electric utilities.
- Sources of new assessed value:
  - i) New value from utilities = \$1,139,860
  - ii) New value from the Wheelock solar tract = \$317,210.
  - iii) New value for Chapter 61 Forest = \$125,073
  - iv) New wood stoves identified by Kevin = \$5,900
  - v) Total new value for the above categories = \$1,588,043.
- Sale prices in Franklin County rose by 6.9% in 2020 to a median price of \$239,538 for a single-family home
- MC asks how homeowners are informed of changes to their home's assessed value. KR responds that the law does not require the town to communicate directly with each homeowner who's value has changed. This would require a significant investment of time and staff resources to accomplish. The complete list of home valuations is published on the town website. KR will use the town announce system to send out notification of when assessments are available.

**2) Motion to approve 4/6 meeting minutes as amended passes unanimously (MC abstains).**

3) Updates to Revenue and Expense Documents, i.e., include COLA, personnel contracts

- No changes to the revenue side of our budget.
- Changes to the Expense Budget
  - i) COLA = 1.75% increase

- (1) Personnel board has developed a new formula for calculating COLA adjustments for municipal employees. The formula utilizes a 3-year rolling average of the New England Consumer Price Index. Moreover, there will be a floor of 1% and a ceiling of 4% for any individual year.
  - (2) Finance Committee, Personnel Committee, and/or Select board have the option to call for a meeting to reconsider the formula for a given year due to extraordinary circumstances.
  - (3) The policy was approved unanimously by the Select Board and will be reviewed every 3 years.
- ii) Open Space Committee had initially asked for \$5,000 to pay for a required Open Space survey. This line is reduced to \$1,500 due to funds available for this purpose from FRCOG.
  - iii) \$500 longevity bonus for Steve Sullivan in the highway department
  - iv) \$375 longevity bonus for our town accountant.
  - v) County Health District = 2.5% increase
  - vi) Veteran's programs = \$704 increase
  - vii) Town bldg. repairs line (Line 67) has been zeroed out. Item now appears on Line 174.
  - viii) Retirement line has increased by \$11,000
  - ix) Veteran's benefits line will be reduced from \$15,000 to 8,000.
    - (1) Mike Vinskey shares with the Committee that he had a recent communication with our local Veterans program director who told him that our estimated Chapter 115 benefit amounts to \$4,200 per eligible veteran. BT informs the Committee that our town treasurer received different information and that our obligation would amount to \$8,000 per eligible veteran. Mike Vinskey agrees to share his documentation with the Committee. [*Post-Meeting Update: Tim Niejadlik, our local Veterans program Director, informed BT that we were initially sent the wrong information about Shutesbury's estimated obligation. The correct number is \$4,234. Hence, this line will be reduced from \$8,000 to \$5,000 in our FY22 expense budget.*]
  - x) Discussion of Unemployment fund
    - (1) The current balance is approximately \$13,000.
    - (2) SM suggests we bump up the fund to \$20,000. We can budget a \$5,000 annual contribution to the fund from the budget.
    - (3) Motion to budget \$5,000 annual contribution to the unemployment fund passes unanimously.**
  - xi) OPEB
    - (1) BT asks if we want to contribute the same amount to our OPEB fund (\$50,000).
    - (2) JH and BG recommend that we continue to budget the same amount.

(3) GA recommends that we fund OPEB through our operating budget and not free cash.

(4) BG suggests that we use free cash to fund OPEB for just this one year to soften the blow to taxpayers given that we are likely to experience an increase in our tax rate due to the use of free cash to lower our FY21 rate.

**(5) Fin Com agrees to keep the contribution for FY22 at \$50,000**

4) Key Fincom Topic Scheduling for remainder of FY

| FINCOM AGENDA TOPICS   |                     |               |
|--|---------------------|---------------|
| TOPIC  | TARGET MEETING DATE | LEAD          |
| OPEB   |                     |               |
| - Decide FY2022 budget (currently set at \$50k)                    | 4/20/2021           |               |
| - Plan Status, Guidelines  | TBD                 | Ryan M        |
| - OPEB Funding Analysis spreadsheet, modeling                      | TBD                 | GA            |
| Free Cash  | 5/4/2021            |               |
| - Current/target levels, spending guidelines                       |                     | BT,Ryan M     |
| - Recommend FY22 level   |                     |               |
| Stabilization and Capital Stabilization                            | 5/4/2021            |               |
| - Current/target levels  |                     | BT,Ryan M     |
| - Recommend FY22 level   |                     |               |
| Capital Plan   | 5/4/2021            |               |
| - Approved FY22 Project Review                                     |                     | Ellen M       |
| - 25 year plan   |                     | Fincom        |
| - Capital Plan Funding options                                     | 5/4/2021            | Fincom        |
| Town Revenue/Expense, Long Range Modeling/Forecasts                | 7/20/2021           | BT, GA        |
| - Establish initial range of scenarios (BT spreadsheet)            |                     |               |
| - Solar projects and other potential revenue                       |                     |               |
| FY22 Revenue and Expense Update                                    | 4/20/2021           |               |
| - Update Rev and Exp Docs, i.e., include COLA, personnel contracts |                     | GA/MC, Fincom |
| - Final review in prep for warrant articles                        | 5/12/2021           | Fincom        |
| - FY22 Tax Rate Discussion   |                     |               |
| Warrant Articles, Approve for Town Meeting                         | 5/12/2021           | Fincom        |
| Fincom Annual Report   | 5/18/2021           | Fincom        |
| American Rescue Plan, Impact to FY22/23                            | 5/4/2021            | BT            |
| Town Hearing (Fincom Info Session)                                 | 6/1/2021            | Fincom        |

5) Other Committee Updates

- School Committee: Elementary school is back to full-time in person
  - i) ARPS is having trouble finding drivers to support issue of changing bus schedules. One option region is considering is having elementary students ride w/ ARPS students.

Meeting adjourned at 9:32

# Attachment 1: FY22 Revenue Budget (Draft)

Shutesbury Town Budget 4/6/21

| TOWN OF SHUTESBURY<br>PROJECTED REVENUES                  |           | final CS<br>/Aid/Recap<br>FY19 | TM approved<br>FY20 | final CS<br>/Aid/Recap<br>FY20 | TM approved<br>FY21     | final CS<br>/Aid/Recap<br>FY21 | Proposed<br>FY22 | fy22 v 21<br>% chg | fy22 v 21<br>\$ chg |
|---|-----------|--------------------------------|---------------------|--------------------------------|-------------------------|--------------------------------|------------------|--------------------|---------------------|
| <b>PROPERTY TAX LEVY</b>                                  |           |                                |                     |                                |                         |                                |                  |                    |                     |
| 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)               |                                |                  |                    |                     |
| <b>Property Tax Levy Limit Total</b>                      | <b>6</b>  | <b>5,228,300</b>               | <b>5,419,007</b>    | <b>5,431,884</b>               | <b>5,567,681</b>        | <b>5,660,450</b>               | <b>5,791,004</b> | 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                   |
| <b>Debt Exclusions (Incl in Tax Levy)</b>                 |           |                                |                     |                                |                         |                                |                  |                    |                     |
| 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        | -                              | -                   | -                              | -                       | -                              | -                |                    |                     |
| <b>Debt Exclusions Total</b>                              | <b>16</b> | <b>27,770</b>                  | <b>28,748</b>       | <b>28,174</b>                  | <b>28,174</b>           | <b>32,064</b>                  | <b>31,638</b>    | -1.33%             | (426)               |
| <b>Maximum allowed Levy</b>                               | <b>17</b> | <b>5,256,070</b>               | <b>5,447,755</b>    | <b>5,460,058</b>               | <b>5,595,855</b>        | <b>5,681,824</b>               | <b>5,822,642</b> | 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             |
| <b>Tax Levy</b>   | <b>20</b> | <b>5,090,495</b>               | <b>5,282,180</b>    | <b>5,289,038</b>               | <b>5,057,497</b>        | <b>5,149,643</b>               | <b>5,390,461</b> | 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%              | -                   |
| <b>TOTAL TAX LEVY</b>                                     | <b>23</b> | <b>5,055,713</b>               | <b>5,242,180</b>    | <b>5,254,256</b>               | <b>5,017,497</b>        | <b>5,109,643</b>               | <b>5,350,461</b> | 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             |
| <b>STATE (CHERRY SHEET)</b>                               |           |                                |                     |                                |                         |                                |                  |                    |                     |
| <b>State (Cherry Sheet) Aid</b>                           |           |                                |                     |                                | <b>Gov's # less 30%</b> |                                |                  |                    |                     |
| 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<br>Expense Category  | No. | Actual<br>FY18 | Actual<br>FY19 | Budget<br>FY20 | Actual<br>FY20 | Budget<br>FY21 | Budget<br>FY22 | Difference<br>FY22 | Difference    | Difference |
|-----------------------------------|-----|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|---------------|------------|
| <b>GENERAL GOVERNMENT</b>         |     |                |                |                |                |                |                |                    |               |            |
| Town Meeting Moderator            | 1   | 120            | 123            | 125            | 0              | 129            | 129            | 0                  | 0.00%         |            |
| <b>Selectboard:</b>               |     |                |                |                |                |                |                |                    |               |            |
| <b>Salaries</b>                   |     |                |                |                |                |                |                |                    |               |            |
| 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                  |               |            |
| <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>34,359</b>  | <b>0</b>           | <b>0.00%</b>  |            |
| <b>Expenses</b>                   |     |                |                |                |                |                |                |                    |               |            |
| Reasonable accommodations         | 6   | 497            | 0              | 497            | 480            | 497            | 497            | 0                  | 0.00%         |            |
| <b>Subtotal Expenses</b>          |     | <b>1,165</b>   | <b>1,918</b>   | <b>2,785</b>   | <b>2,368</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>37,144</b>  | <b>0</b>           | <b>0.00%</b>  |            |
| <b>Town Administrator:</b>        |     |                |                |                |                |                |                |                    |               |            |
| <b>Salaries</b>                   |     |                |                |                |                |                |                |                    |               |            |
| 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%         |            |
| <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>64,684</b>  | <b>0</b>           | <b>0.00%</b>  |            |
| <b>Expenses</b>                   |     |                |                |                |                |                |                |                    |               |            |
| Town Administrator                | 10  | 813            | 342            | 870            |                | 870            | 870            | 0                  | 0.00%         |            |
| <b>Total Administrator</b>        |     | <b>62,988</b>  | <b>61,692</b>  | <b>63,685</b>  | <b>62,561</b>  | <b>65,554</b>  | <b>65,554</b>  | <b>0</b>           | <b>0.00%</b>  |            |
| <b>Finance Committee</b>          |     |                |                |                |                |                |                |                    |               |            |
| <b>Expenses</b>                   |     |                |                |                |                |                |                |                    |               |            |
| Reserve Fund (budgeted)           | 12  | 0              | 56,950         | 75,000         | 63,467         | 75,000         | 75,000         | 0                  | 0.00%         |            |
| <b>Town Accountant:</b>           |     |                |                |                |                |                |                |                    |               |            |
| <b>Salary</b>                     |     |                |                |                |                |                |                |                    |               |            |
| 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                |               |            |
| <b>Expenses</b>                   |     |                |                |                |                |                |                |                    |               |            |
| Accountant Certification          | 16  | 3,486          | 3,553          | 3,950          | 3,801          | 4,220          | 4,702          | 482                | 11.42%        |            |
| <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>24,703</b>  | <b>857</b>         | <b>3.59%</b>  |            |
| Independent audit                 | 17  | 0              | 25,000         | 0              | 0              | 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          | 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              | 0                  |               |            |
| Assessors Clerk                   | 21  | 10,195         | 10,938         | 12,096         | 12,122         | 12,459         | 12,459         | 0                  | 0.00%         |            |
| Longevity bonus                   | 22  | 0              | 0              | 150            | 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>41,546</b>  | <b>0</b>           | <b>0.00%</b>  |            |
| <b>Expenses</b>                   |     |                |                |                |                |                |                |                    |               |            |
| 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%         |            |
| <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>16,686</b>  | <b>1,752</b>       | <b>11.73%</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>58,232</b>  | <b>1,752</b>       | <b>3.10%</b>  |            |
| <b>Treasurer:</b>                 |     |                |                |                |                |                |                |                    |               |            |
| <b>Salaries</b>                   |     |                |                |                |                |                |                |                    |               |            |
| 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                  |               |            |
| <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>26,672</b>  | <b>0</b>           | <b>0.00%</b>  |            |
| <b>Expenses</b>                   |     |                |                |                |                |                |                |                    |               |            |
| 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<br>Expense Category        | No. | Actual<br>FY18 | Actual<br>FY19 | Budget<br>FY20 | Actual<br>FY20 | Budget<br>FY21 | Budget<br>FY22 | Difference     | difference     |
|---|-----|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Total Treasurer</b>                  |     | <b>17,213</b>  | <b>17,110</b>  | <b>18,800</b>  | <b>9,536</b>   | <b>18,800</b>  | <b>21,950</b>  | <b>3,150</b>   | <b>16.76%</b>  |
| <i>Subtotal Expenses</i>                |     | <b>45,227</b>  | <b>46,387</b>  | <b>44,730</b>  | <b>34,756</b>  | <b>45,472</b>  | <b>48,622</b>  | <b>3,150</b>   | <b>6.93%</b>   |
| <b>Town Collector:</b>                  |     |                |                |                |                |                |                |                |                |
| 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%          |
| <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>49,822</b>  | <b>1,827</b>   | <b>3.61%</b>   |
| <b>Legal Expense</b>                    | 41  | 25,700         | 19,479         | 15,000         | 9,947          | 15,000         | 15,000         | 0              | 0.00%          |
| <b>Personnel Expenses</b>               | 42  | 100            | 180            | 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         | 0              | 0.00%          |
| Longevity bonus                         | 44  | 0              | 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              | 0.00%          |
| <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>27,470</b>  | <b>(5,320)</b> | <b>-16.22%</b> |
| <b>Expenses</b>                         |     |                |                |                |                |                |                |                |                |
| Town Clerk Certification                | 47  | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0.00%          |
| Expenses                                | 48  | 700            | 732            | 1,250          | 908            | 1,250          | 1,250          | 0              | 0.00%          |
| <b>Subtotal Expenses</b>                |     | <b>700</b>     | <b>732</b>     | <b>1,250</b>   | <b>908</b>     | <b>1,250</b>   | <b>1,250</b>   | <b>0</b>       | <b>0.00%</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>28,720</b>  | <b>(5,320)</b> | <b>-15.63%</b> |
| <b>Record Storage Committee</b>         | 49  |                |                | 100            | 0              | 100            | 100            | 0              | 0.00%          |
| <b>Board of Registrars:</b>             |     |                |                |                |                |                |                |                |                |
| <b>Salaries</b>                         | 50  | 805            | 200            | 206            | 206            | 206            | 206            | 0              | 0.00%          |
| <b>Expenses</b>                         | 51  | 2,531          | 5738           | 5,550          | 5,550          | 7,200          | 7,200          | 0              | 0.00%          |
| <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>7,406</b>   | <b>0</b>       | <b>0.00%</b>   |
| <b>The Dam:</b>                         |     |                |                |                |                |                |                |                |                |
| 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%          |
| <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>4,033</b>   | <b>0</b>       | <b>0.00%</b>   |
| <b>Land Use Clerk</b>                   |     |                |                |                |                |                |                |                |                |
| Salary - Clerk                          | 55  |                | 10,171         | 16,531         | 10,337         | 17,027         | 15,126         | (1,901)        | -11.17%        |
| <b>Conservation Commission Expenses</b> | 56  | 1,164          | 1,164          | 1,164          | 872            | 1,164          | 1,164          | 0              | 0.00%          |
| <b>Planning Board Expenses</b>          | 57  | 1,492          | 1,492          | 1,493          | 38             | 484            | 2,000          | 1,516          | 313.22%        |
| <b>Water Resources Com. Expenses</b>    | 58  | 0              | 0              | 600            | 0              | 600            | 600            | 0              | 0.00%          |
| <b>Zoning Board of Appeals</b>          |     |                |                |                |                |                |                |                |                |
| Expenses                                | 59  | 504            | 803            | 1,000          | 359            | 1,000          | 1,000          | 0              | 0.00%          |
| <b>Town Buildings:</b>                  |     |                |                |                |                |                |                |                |                |
| <b>Custodial Wages</b>                  | 60  | 4,864          | 5,929          | 6,116          | 6,115          | 6,300          | 6,300          | 0              | 0.00%          |
| <b>Expenses</b>                         |     |                |                |                |                |                |                |                |                |
| 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%          |
| <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>57,042</b>  | <b>1,183</b>   | <b>2.12%</b>   |
| <b>TownVehicle Energy:</b>              |     |                |                |                |                |                |                |                |                |
| Fuel                                    | 68  | 34,131         | 31,642         | 34,131         | 28,754         | 34,131         | 34,131         | 0              | 0.00%          |

| Expenditures<br>Expense Category            | No.       | Actual<br>FY18 | Actual<br>FY19 | Budget<br>FY20 | Actual<br>FY20 | Budget<br>FY21 | Budget<br>FY22 | Difference<br>FY22 | Difference<br>difference |
|---|-----------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|--------------------------|
| <b>Other General Government:</b>            |           |                |                |                |                |                |                |                    |                          |
| 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%                    |
| <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>19,742</b>  | <b>400</b>         | <b>2.07%</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>550,730</b> | <b>3,849</b>       | <b>0.63%</b>             |
| <b>PROTECTION OF PERSONS &amp; PROPERTY</b> |           |                |                |                |                |                |                |                    |                          |
| <b>Police Department:</b>                   |           |                |                |                |                |                |                |                    |                          |
| <b>Salaries</b>                             |           |                |                |                |                |                |                |                    |                          |
| 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                  | 0.00%                    |
| Subtotal Salaries                           |           | 200,650        | 130,637        | 196,464        | 152,262        | 202,358        | 193,639        | (8,719)            | -4.31%                   |
| <b>Expenses</b>                             |           |                |                |                |                |                |                |                    |                          |
| 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%                    |
| <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>218,110</b> | <b>(8,719)</b>     | <b>-3.84%</b>            |
| <b>Fire Department:</b>                     |           |                |                |                |                |                |                |                    |                          |
| <b>Salaries</b>                             |           |                |                |                |                |                |                |                    |                          |
| 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%                    |
| <b>Expenses</b>                             |           |                |                |                |                |                |                |                    |                          |
| 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%                    |
| <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>133,290</b> | <b>80</b>          | <b>0.06%</b>             |
| <b>Emergency Mangement</b>                  |           |                |                |                |                |                |                |                    |                          |
| 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%                    |
| <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>50,552</b>  | <b>160</b>         | <b>0.32%</b>             |
| <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>401,952</b> | <b>(8,478)</b>     | <b>-2.07%</b>            |
| <b>EDUCATION</b>                            |           |                |                |                |                |                |                |                    |                          |
| 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<br>Expense Category      | No. | Actual<br>FY18   | Actual<br>FY19   | Budget<br>FY20   | Actual<br>FY20   | Budget<br>FY21   | Budget<br>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%        |
| <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>3,965,183</b> | <b>(20,539)</b> | <b>-0.52%</b> |
| <b>PUBLIC WORKS &amp; FACILITIES</b>  |     |                  |                  |                  |                  |                  |                  |                 |               |
| 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               |               |
| <b>Subtotal Salaries</b>              |     | <b>142,298</b>   | <b>151,394</b>   | <b>160,031</b>   | <b>127,454</b>   | <b>164,832</b>   | <b>165,332</b>   | <b>500</b>      | <b>0.30%</b>  |
| 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%       |
| <b>Subtotal Expenses</b>              |     | <b>109,776</b>   | <b>113,731</b>   | <b>106,856</b>   | <b>100,552</b>   | <b>106,856</b>   | <b>105,370</b>   | <b>(1,486)</b>  | <b>-1.39%</b> |
| <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>270,702</b>   | <b>(986)</b>    | <b>-0.36%</b> |
| 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%         |
| <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>74,674</b>    | <b>0</b>        | <b>0.00%</b>  |
| 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%         |
| <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>99,175</b>    | <b>0</b>        | <b>0.00%</b>  |
| Water Quality                         | 133 | 100              | 191              | 1,393            | 0                | 1,393            | 1,393            | 0               | 0.00%         |
| Cemetary:                             |     |                  |                  |                  |                  |                  |                  |                 |               |
| Cemetary Wages                        | 134 | 1,690            | 2,907            | 4,135            | 2,186            | 4,259            | 4,259            | 0               | 0.00%         |
| longevity bonus                       | 135 |                  |                  |                  |                  |                  |                  |                 |               |
| Cemetary Expenses                     | 136 | 1,624            | 1,088            | 1,631            | 1,149            | 1,631            | 1,631            | 0               | 0.00%         |
| <b>Total Cemetary</b>                 |     | <b>3,314</b>     | <b>3,995</b>     | <b>5,766</b>     | <b>3,335</b>     | <b>5,890</b>     | <b>5,890</b>     | <b>0</b>        | <b>0.00%</b>  |
| <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>451,833</b>   | <b>(986)</b>    | <b>-0.22%</b> |
| <b>HUMAN SERVICES</b>                 |     |                  |                  |                  |                  |                  |                  |                 |               |
| 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%         |
| <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>54,570</b>    | <b>7,000</b>    | <b>14.72%</b> |
| <b>CULTURE &amp; RECREATION</b>       |     |                  |                  |                  |                  |                  |                  |                 |               |
| 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               |               |
| <b>Subtotal Salaries</b>              |     | <b>58,142</b>    | <b>58,628</b>    | <b>60,855</b>    | <b>60,358</b>    | <b>62,681</b>    | <b>62,681</b>    | <b>0</b>        | <b>0.00%</b>  |
| Expenses                              |     |                  |                  |                  |                  |                  |                  |                 |               |
| Library Expenses                      | 150 | 14,051           | 14,898           | 16,974           | 16,974           | 16,990           | 19,856           | 2,866           | 16.87%        |

| Expenditures<br>Expense Category         | No. | Actual<br>FY18   | Actual<br>FY19   | Budget<br>FY20   | Actual<br>FY20   | Budget<br>FY21   | Budget<br>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%        |
| <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>89,295</b>    | <b>7,866</b>  | <b>9.66%</b>  |
| <b>DEBT SERVICE</b>                      |     |                  |                  |                  |                  |                  |                  |               |               |
| 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%       |
| <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>25,435</b>    | <b>3,000</b>  | <b>13.37%</b> |
| <b>MISCELLANEOUS</b>                     |     |                  |                  |                  |                  |                  |                  |               |               |
| 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%         |
| <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>1,073,306</b> | <b>20,414</b> | <b>1.94%</b>  |
| <b>TOTAL OPERATING EXPENSES</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>6,612,304</b> | <b>11,741</b> | <b>0.18%</b>  |
| <b>TOTAL REVENUE PROJECTIONS</b>         |     | <b>6,285,909</b> | <b>6,461,202</b> | <b>6,592,041</b> | <b>6,651,391</b> | <b>6,601,165</b> | <b>6,667,200</b> | <b>66,035</b> | <b>1.00%</b>  |
| <b>GAP</b>                               |     | <b>217,750</b>   | <b>21,656</b>    | <b>602</b>       | <b>169,289</b>   | <b>602</b>       | <b>54,896</b>    | <b>54,294</b> | <b>0.00%</b>  |