

SHUTESBURY FY18 TOWN BUDGET

Expenditures Expense Category	No.	Budget FY17	Actual FY17	Budget FY18	Budget FY19	\$ Chg	% Chg
GENERAL GOVERNMENT							
Town Meeting Moderator	1	116	116	120	123	3	2.70%
Selectboard:							
Salaries							
Selectboard	2	7,027	7,027	7,133	7,311	178	2.50%
Secretary	3	20,036	20,136	20,337	25,075	4,738	23.30%
<i>Subtotal Salaries</i>		<i>27,064</i>	<i>27,163</i>	<i>27,470</i>	<i>32,386</i>	<i>4,917</i>	<i>17.90%</i>
Expenses							
Reasonable accommodations	5	497	0	497	497	0	0.00%
<i>Subtotal Expenses</i>		<i>2,785</i>	<i>2,116</i>	<i>2,785</i>	<i>2,785</i>	<i>0</i>	<i>0.00%</i>
Total Selectboard		29,849	29,279	30,255	35,171	4,917	16.25%
Town Administrator:							
Salaries							
Town Administrator	6	56,468	56,469	57,315	58,748	1,433	2.50%
TA longevity Bonus	7				500	500	100.00%
Town Hall Admin Support	8	4,202	4,538	4,265	500	-3,765	-88.28%
<i>Subtotal Salaries</i>		<i>60,671</i>	<i>61,007</i>	<i>61,581</i>	<i>59,748</i>	<i>-1,833</i>	<i>-2.98%</i>
Expenses	9	870	786	870	870	0	0.00%
Total Administrator		61,541	61,792	62,451	60,618	-1,833	-2.93%
Finance Committee							
Reserve Fund (budgeted)	11	72,000	70,049	72,000	75,000	3,000	4.17%
Note: \$70,049 xfer to other accts FY17							
Town Accountant:							
Salary							
Longevity bonus	13	250	250	0	0		
Expenses	14	3,315	3,285	3,540	3,780	240	6.35%
Accountant Certification	15	1,000	1,000	1,000	1,000	0	0.00%
Total Accountant		21,440	21,410	21,668	22,336	668	2.99%
Independent audit							
	16	12,500	12,500	2,500	2,500	0	0.00%
Assessors:							
Salaries							
Board members	17	5,758	5,758	5,843	5,989	146	2.50%
Admin. Assessor	18	20,596	20,596	20,905	21,428	523	2.50%
Longevity bonus	19	0	0	0	0	0	
Assessors Clerk	20	11,288	9,635	11,457	11,744	286	2.50%
Longevity bonus	21	0	0	0	0	0	
<i>Subtotal Salaries</i>		<i>37,642</i>	<i>35,989</i>	<i>38,206</i>	<i>39,161</i>	<i>955</i>	<i>2.50%</i>
Expenses							
Expenses	22	3,638	3,011	3,638	3,638	0	0.00%
Admin. Assessor Cert	23	1,000	1,000	1,000	1,000	0	0.00%
GIS Web Hosting	24	2,000	1,900	1,900	1,900	0	0.00%
GIS Dimensional Data Input	25					0	
Assessors Computer Maintenance	26	3,710	3,710	3,820	3,820	0	0.00%
Revaluation	27	4,000	19	4,000	4,000	0	0.00%
<i>Subtotal Expenses</i>		<i>14,348</i>	<i>9,640</i>	<i>14,358</i>	<i>14,358</i>	<i>0</i>	<i>0.00%</i>
Total Assessors		51,990	45,628	52,564	53,519	955	1.78%
Treasurer:							
Salaries							
Treasurer	28	26,861	26,861	27,264	27,946	682	2.50%
Longevity bonus	29	0		750	0	-750	
<i>Subtotal Salaries</i>		<i>26,861</i>	<i>26,861</i>	<i>28,014</i>	<i>27,946</i>	<i>-68</i>	<i>-0.24%</i>
Expenses							

Expenditures			Budget	Actual	Budget	Budget	\$	%
Expense Category	No.	FY17	FY17	FY18	FY19	Chg	Chg	
Expenses	30	9,557	8,774	8,557	9,557	1,000	10.46%	
Treasurer Certification	31	1,000	1,000	1,000	1,000	0	0.00%	
OPEB Actuarial Study- Every 3 yrs	32	3,300	0	3,500	1,000	-2,500	-250.00%	
Tax Title Expense	33	10,000	4,639	10,000	12,000	2,000	16.67%	
<i>Subtotal Expenses</i>		23,857	14,413	23,057	23,557	500	2.12%	
Total Treasurer		50,718	41,274	51,071	51,503	432	0.84%	
Town Collector:								
Salary - Collector	34	17,908	17,908	18,176	18,631	454	2.44%	
Longevity bonus	35	0		1,125	0	-1125		
Collector Certification	36	1,000	1,000	1,000	1,000	0	0.00%	
Expenses	37	19,710	19,661	20,910	21,460	550	2.63%	
Total Collector		38,618	38,569	41,211	41,091	-121	-0.29%	
Legal Expense	38	9,000	28,014	9,000	9,000	0	0.00%	
Personnel Expenses	39	263	100	263	263	0	0.00%	
Town Clerk:								
Salaries								
Clerk	40	23,167	23,167	23,514	24,102	588	2.50%	
Longevity bonus	41	0	0	0	0			
Asst Town Clerk	42	0	0	0	0			
Longevity bonus	43	0	0	0	0			
<i>Subtotal Salaries</i>		23,167	23,167	23,514	24,102	588	2.50%	
Expenses								
Town Clerk Certification	44	0	0	0	0			
Expenses	45	1,000	864	1,000	950	-50	-5.00%	
<i>Subtotal Expenses</i>		1,000	864	1,000	950	-50	-5.00%	
Total Town Clerk		24,167	24,031	24,514	25,052	538	2.19%	
Record Storage Committee	46				500	500		
Board of Registrars:								
Salaries	47	838	838	851	200	-651	-76.50%	
Expenses	48	7,000	6,342	6,702	5,500	-1202	-17.93%	
Total Registrars		7,838	7,180	7,553	5,700	-1853	-24.53%	
The Dam:								
Salary - Keeper	49	2,628	2,628	2,667	2,734	67	2.50%	
Salary - Assistant Keeper	50	122	122	123	126	3	2.50%	
Dam Management Consult	51	1,000	607	1,000	1,000	0	0.00%	
Total The Dam		3,749	3,357	3,790	3,859	70	1.84%	
Land Use Clerk								
Salary - Clerk year 1	52				16,049	16049		
Conservation Commission								
Salary - Clerk	53	5,156	5,156	5,234	0	-5234	-100.00%	
Expenses	54	1,164	648	1,164	1,164	0	0.00%	
Planning Board								
Salary - Clerk	55			2,700	0	-2700	-100.00%	
Expenses	56	1,492	1,492	1,492	1,492	0	0.00%	
Water Resources Com. Expenses	57	600	0	600	600	0	0.00%	
Zoning Board of Appeals								
Salary - Clerk	58	1,272	753	1,291	0	-1291	-100.00%	
Expenses	59	1,000	0	1,000	1,000	0	0.00%	

Expenditures Expense Category	No.	Budget FY17	Actual FY17	Budget FY18	Budget FY19	\$ Chg	% Chg
Town Buildings:							
Custodial Wages	60	8,148	4,030	6,808	5,938	-870	-12.77%
Expenses							
Equipment Maintenance	61	6,997	5,226	6,997	6,997	0	0.00%
Electricity	62	10,000	9,490	10,000	10,000	0	0.00%
Heating	63	17,000	9,555	14,000	14,000	0	0.00%
Telephone	64	7,320	5,872	7,320	7,320	0	0.00%
Internet	65	0	3,392	0	0	0	
Supplies	66	1,791	1,791	1,791	1,791	0	0.00%
Repairs	67	9,451	8,099	9,451	9,451	0	0.00%
Total Town Buildings		60,707	47,454	56,367	55,497	-870	-1.54%
Town Vehicle Energy:							
Fuel	68	36,131	28,764	34,131	34,131	0	0.00%
Other General Government:							
Copier Expense	69	4,500	4,192	1,500	1,500	0	0.00%
Postage	70	1,800	932	1,800	1,800	0	0.00%
Printing & Advertising	71	4,000	1,171	4,000	4,000	0	0.00%
IT support	72	2,100	1,750	2,100	2,100	0	0.00%
Town Newsletter	73	3,780	1,883	3,780	3,780	0	0.00%
Annual Town Report	74	1,130	1,016	1,130	1,130	0	0.00%
Office Supplies	75	1,219	1,219	1,219	1,219	0	0.00%
Office Equipment	76	4,000	3,301	4,000	4,000	0	0.00%
Town Center Committee	77	298	0	298	298	0	0.00%
Energy Committee	78	995	0	995	995	0	0.00%
ADA Committee	79	438	0	438	438	0	0.00%
Broadband Committee	80	500	0	500	500	0	0.00%
Farm & Forestry Committee	81	175	0	175	175	0	0.00%
Total Other General Govt		24,935	15,464	21,935	21,935	0	0.00%
TOTAL GENERAL GOVT		516,545	413,110	505,172	518,402	13231	2.62%
PROTECTION OF PERSONS & PROPERTY							
Police Department:							
Salaries							
Chief	82	71,777	74,255	76,489	76,489	0	0.00%
longevity bonus	83	0	0	0	0		
Police Wages	84	101,433	122,849	120,533	123,546	3013	2.50%
longevity bonus	85	0	0	0	0		
<i>Subtotal Salaries</i>		<i>173,210</i>	<i>197,104</i>	<i>197,022</i>	<i>200,035</i>	<i>3013</i>	<i>1.53%</i>
Expenses							
Expenses	86	18,000	14,662	19,000	19,000	0	0.00%
Cruiser Maintenance	87	5,471	7,248	5,471	5,471	0	0.00%
<i>Subtotal Expenses</i>		<i>23,471</i>	<i>21,909</i>	<i>24,471</i>	<i>24,471</i>	<i>0</i>	<i>0.00%</i>
Total Police		196,681	219,013	221,493	224,506	3013	1.36%
Fire Department:							
Salaries							
Chief	88	54,590	54,590	55,409	56,794	1385	2.50%
longevity bonus	89	0	0	0	1,000	1000	
Training Wages	90	12,500	8,073	12,688	18,108	5420	42.72%
Call Wages	91	12,631	7,836	12,820	13,141	321	2.50%
longevity bonus	92	0	0	0	0	0	
<i>Subtotal Salaries</i>		<i>79,721</i>	<i>70,499</i>	<i>80,917</i>	<i>89,043</i>	<i>8126</i>	<i>10.04%</i>
Expenses							
Expenses	93	6,400	5,990	6,400	6,400	0	0.00%
Maintenance	94	11,000	11,000	11,000	11,000	0	0.00%
Equipment-SCBA Air Tanks 2-3 per year	95	2,000	2,000	2,000	2,000	0	0.00%
Fire Hose Replacement	96	2,000	1,940	2,000	2,000	0	0.00%
Turn Out Gear	97			3,800	4,000	200	5.26%
Equipment	98	7,500	7,441	7,500	7,500	0	0.00%

Expenditures			Budget	Actual	Budget	Budget	\$	%
Expense Category		No.	FY17	FY17	FY18	FY19	Chg	Chg
	<i>Subtotal Expenses</i>		28,900	28,372	32,700	32,900	200	0.61%
	Total Fire		108,621	98,871	113,617	121,943	8326	7.33%
							0	
	Emergency Mangement	99	1,990	1,990	1,990	1,990	0	0.00%
	Emergency Phone notification	100	2,000	2,000	2,000	2,000	0	0.00%
	Ambulance Service	101	29,000	29,000	29,870	30,766	896	3.00%
	Building Inspector	102	4,000	4,500	4,500	4,500	0	0.00%
	Dog Officer	103	2,758	2,758	2,884	2,956	72	2.50%
	Dog Officer Expenses	104	432	0	432	648	216	50.00%
	Tree Warden	105	618	0	646	662	16	2.50%
	Tree Warden Expenses	106	4,477	0	4,477	4,477	0	0.00%
	Constable	107	152	152	160	164	4	2.50%
	Total Emergency Mgt		45,427	40,400	46,959	48,163	1204	2.56%
	TOTAL PROT OF P & P		350,729	358,284	382,069	394,613	12544	3.28%
	EDUCATION							
	Elementary School	108	1,900,317	1,866,237	1,946,323	2,038,086	91763	4.71%
	Amherst/Pelham Regional	109	1,700,341	1,682,175	1,735,946	1,775,964	40018	2.31%
	School Choice	110	0	58,214	0	0	0	
	Charter Sending Tuition	111		20,892	0		0	
	Elementary Transportation	112	71,272	70,086	65,088	59,352	-5736	-8.81%
	Regional Debt Assessments:	113					0	
	High School Bonds - Long Term	114	27,852	27,852	22,543	27,770	5227	23.19%
	Total Education		3,699,782	3,725,456	3,769,900	3,901,172	131272	3.48%
	PUBLIC WORKS & FACILITIES							
	Highway Department:							
	Salaries							
	Highway Superintendent	115	62,840	62,840	63,772	65,367	1594	2.50%
	longevity bonus	116	0		0	1,000	1000	
	Wages	117	86,510	85,072	87,808	90,003	2195	2.50%
	longevity bonus	118	0		0	0	0	
	<i>Subtotal Salaries</i>		149,350	147,912	151,580	156,370	4790	3.16%
	Expenses							
	Expenses	119	2,686	2,499	2,686	2,686	0	0.00%
	Materials	120	24,870	24,006	24,870	24,870	0	0.00%
	Machinery Maintenance	121	32,000	31,296	32,000	32,000	0	0.00%
	Tools and Equipment	122	2,800	1,494	2,800	2,800	0	0.00%
	Uniform Service	123	4,100	4,580	4,600	4,600	0	0.00%
	Gravel Road Maint.	124	30,000	24,557	30,000	30,000	0	0.00%
	Striping	125	7,500	7,327	7,500	7,500	0	0.00%
	Catch Basing clean-up	126	5,000	438	5,000	5,000	0	0.00%
	<i>Subtotal Expenses</i>		108,956	96,198	109,456	109,456	0	0.00%
	Total Highway Dept		258,306	244,110	261,036	265,826	4790	1.83%
	Snow Removal:							
	Wages overtime	127	22,355	19,293	22,690	23,258	567	2.50%
	Materials	128	50,000	66,838	50,000	50,000	0	0.00%
	Total Snow Removal		72,355	86,131	72,690	73,258	567	0.78%
	Solid Waste:							
	Recycling Coordinator- revolving fund	129	0	0	0	0	0	
	Rubbish & Recycle Hauling/FY18	130	60,271	57,781	62,400	63,300	900	1.44%
	Hazardous Waste Pickup	131	1,350	200	1,350	1,350	0	0.00%
	Sanitary Landfill-MRF	132	22,239	20,327	25,769	25,769	0	0.00%
	Total Solide Waste		83,860	78,309	89,519	90,419	900	1.01%
	Water Quality	133	1,393	610	1,393	1,393	0	0.00%
	Cemetery:							

Expenditures			Budget	Actual	Budget	Budget	\$	%
Expense Category		No.	FY17	FY17	FY18	FY19	Chg	Chg
	Cemetery Wages	134	3,857	2,069	3,916	4,014	98	2.50%
	longevity bonus	135						
	Cemetery Expenses	136	1,631	907	1,631	1,631	0	0.00%
	Total Cemetery		5,488	2,977	5,547	5,645	98	1.76%
	TOTAL DPW / FACILITIES		421,402	412,136	430,186	436,540	6355	1.48%
HUMAN SERVICES								
	County Health Finance Salary	137	1,748	1,748	1,792	1,837	45	2.52%
	longevity bonus	138			0	0	0	
	County Health District	139	28,635	28,635	29,351	29,791	440	1.50%
	Board of Health Expenses	140	1,900	1,560	1,900	1,900	0	0.00%
	Board of Health Expenses-Flu Expenses	141	450	0	450	0	-450	-100.00%
	Inspector of Animals	142	527	527	527	549	22	4.23%
	Council on Aging	143	200	168	200	200	0	0.00%
	Veteran's Benefits	144	20,000	6,301	10,000	10,000	0	0.00%
	Veterans' Programs	145	3,500	2,954	3,337	3,402	65	1.96%
	Total Human Services		56,960	41,892	47,556	47,679	123	0.26%
CULTURE & RECREATION								
	Salaries							
	Librarian	146	41,178	41,178	41,811	42,856	1045	2.50%
	longevity bonus	147	0	0	500	0	-500	-100.00%
	Assistant/Aides	148	15,073	14,890	15,831	16,227	396	2.50%
	longevity bonus	149	0	0	0	0	0	
	<i>Subtotal Salaries</i>		<i>56,251</i>	<i>56,068</i>	<i>58,141</i>	<i>59,083</i>	<i>941</i>	<i>1.62%</i>
	Expenses						0	
	Library Expenses	150	13,666	13,667	14,051	14,898	847	6.03%
	Recreation Committee	151	497	0	497	750	253	50.91%
	Open Space Committee	152	497	0	497	100	-397	-79.88%
	Historical Commission	153	350	53	360	360	0	0.00%
	Memorial Day	154	298	158	298	298	0	0.00%
	<i>Subtotal Salaries</i>		<i>15,308</i>	<i>13,878</i>	<i>15,703</i>	<i>16,406</i>	<i>703</i>	<i>4.48%</i>
	Total Culture & Rec		71,559	69,946	73,844	75,489	1644	2.23%
DEBT SERVICE								
	Principal - Long-Term Debt:							
	Fire Truck	155	86,800	86,800	86,800	86,800	0	0.00%
	Dump Truck	156	20,000	20,000	20,000	20,000	0	0.00%
	WPAT septic repair	157	20,435	20,434	20,435	20,435	0	0.00%
	Broadband Fiber Network	158						
	Interest - Long-Term Debt:						0	
	Fire Truck	159	7,951	7,951	5,963	3,975	-1988	-33.33%
	Dump Truck	160	800	82	2,500	1,440	-1060	-42.40%
	Short-Term Notes	161	2,000	1,500	2,000	2,000	0	0.00%
	Broadband Fiber Network	162				33,865	33865	
	Total Debt Service		137,986	136,768	137,698	168,515	30817	22.38%
MISCELLANEOUS								
	Retirement County	163	172,899	172,399	181,433	195,133	13700	7.55%
	Unemployment Compensation	164	15,000	15,971	15,000	1,000	-14000	-93.33%
	Health Insurance	165	459,900	402,072	500,000	501,500	1500	0.30%
	OPEB Trust Fund	166	50,000	50,000	50,000	50,000	0	0.00%
	Sick Bank Benefit	167	500	0	500	500	0	0.00%
	Medicare Tax	168	37,822	35,384	38,389	39,349	960	2.50%
	Insurance and Bonds	169	70,000	54,766	65,000	65,000	0	0.00%
	Council Of Gov't Assessments	170	13,987	13,987	14,304	14,304	0	0.00%
	Gasoline Leak/fire station-fund 30	171	15,000	15,000	10,000	10,000	0	0.00%
	Transfer to Capital Projects: belowf30	172	0		0	0	0	
	Library Building Fund	173	25,000	25,000	25,000	25,000	0	0.00%
	Town Bldg Repairs/Maint Fund	174	25,000	25,000	0	0	0	
	GASB 45 Actuarial study	175	0		0	0	0	

Expenditures			Budget	Actual	Budget	Budget	\$	%
Expense Category	No.		FY17	FY17	FY18	FY19	Chg	Chg
Energy Efficiency projects	176		14,618		0	0	0	
Wired West Annual Fee	177		1,000	1,000	1,000	0	-1000	-100.00%
Transfer to Capital Stabilization	178						0	
Total Miscellaneous			900,725	810,580	900,626	901,786	1160	0.13%
TOTAL OPERATING EXPENSES			6,155,690	5,968,171	6,247,051	6,444,196	197145	3.16%
TOTAL REVENUE PROJECTIONS			6,155,690	6,235,370	6,247,051	6,444,196	197145	3.16%
GAP			0	-267,199	0	0	0	