

SHUTESBURY PROJECTED FY26 REVENUES

TOWN OF SHUTESBURY PROJECTED REVENUES	No.	Final CS /Aid/Recap FY22	Final CS /Aid/Recap FY23	Final CS /Aid/Recap FY24	Final CS /Aid/Recap FY25	Proposed FY26	FY26 v 25 % Chg	FY26 v 25 \$ Chg
PROPERTY TAX LEVY								
Total Town Assessed Value	1	242,944,116	293,272,582	310,258,497	359,416,072	362,258,776	0.78%	2,842,704
Levy Ceiling - \$25/\$1,000	2	6,073,603	7,331,885	7,756,462	8,985,402	9,127,582	1.56%	142,180
Levy Limit % of Levy Ceiling	3	95.7%	82.0%	80.3%	72.4%	73.6%	1.56%	0
								-
TAX LEVY and LEVY LIMIT								
Previous Levy before Debt Excluded	4	5,649,760	5,809,753	6,011,423	6,230,018	6,507,047	4.26%	277,029
2.5% equals	5	141,244	145,244	150,286	155,750	162,676	4.26%	6,926
New Growth	6	18,749	56,426	68,309	121,279	45,000	-169.51%	(76,279)
Override	7	-	-	-	-	-		-
New Growth - in Excess of \$25/\$1,000	8	-	-	-	-	-		-
Property Tax Levy Limit Total	9	5,809,753	6,011,423	6,230,018	6,507,047	6,714,724	3.09%	207,676
								-
Debt Exclusions (Incl in Tax Levy)								
Library Building	10	-	-	-	-	-		-
2016-New 10 Year Regional Capital Plan	11	31,638	37,160	34,555	35,973	34,039	-5.68%	(1,934)
Senior High Building & Track	12	-	-	-	-	-		-
Debt Exclusions Total	13	31,638	37,160	34,555	35,973	34,039	-5.68%	(1,934)
								-
Maximum allowed Levy	14	5,841,391	6,048,583	6,264,573	6,543,020	6,748,763	3.05%	205,742
Less Excess Levy Capacity	15	(537,921)	(640,637)	(740,049)	(862,784)	(714,197)	-20.80%	148,587
Tax Levy (pg1 of the Tax Recap)	16	5,303,470	5,407,946	5,524,523	5,680,236	6,034,566	5.87%	354,329
								-
Less Overlay	17	(25,206)	(34,826)	(38,613)	(36,339)	(40,000)	9.15%	(3,661)
TOTAL TAX LEVY	18	5,278,264	5,373,120	5,485,911	5,643,897	5,994,566	5.85%	350,668
								-
Levy % of Levy Limit ((excl overlay))	19	90.8%	89.4%	88.2%	86.8%	89.4%	2.91%	0
New Tax Revenue	20	208,621	94,856	112,790	157,987	350,668	54.95%	192,681
								-
STATE AID (CHERRY SHEET)								
State (Cherry Sheet) Aid								-
Chapter 70	21	633,326	636,326	645,986	656,282	672,182	2.42%	15,900
Charter Tuition Assessment Reimbursement	22	4,578	12,858	13,967	7,077	8,543	20.71%	1,466
School Choice Tuition-For use by schools	23	139,701	132,564	103,498	99,838	109,738	9.92%	9,900
Unrestricted General Government Aid (UGGA)	24	186,378	196,442	200,371	208,810	208,810	0.00%	-
Veterans Benefits	25	-	142	179	-	12,920		12,920
Exempt: VBS and Elderly	26		1,942		9,160	14,852	62.14%	5,692
State Owned Land	27	21,899	28,112	30,473	31,206	31,206	0.00%	-
Public Libraries	28	4,443	5,020	5,375	6,224	6,218	-0.10%	(6)
State (Cherry Sheet) Aid Sub-Total	29	990,325	1,013,406	999,849	1,018,597	1,064,469	4.31%	45,872
								-
State (Cherry Sheet) Assessments								
Air Pollution	30	(527)	(528)	(534)	(547)	(563)	2.84%	(16)
RMV Non-Renewal Surcharge	31	(1,380)	(1,400)	(1,540)	(1,720)	(1,720)	0.00%	-
Regional Transit	32	-	-	-	-	-		-
School Choice Sending Tuition	33	(79,113)	(87,046)	(95,051)	(87,707)	(88,701)	1.12%	(994)
Charter School Sending Tuition	34	(71,196)	(80,259)	(82,038)	(74,121)	(51,584)	-43.69%	22,537

SHUTESBURY PROJECTED FY26 REVENUES

TOWN OF SHUTESBURY PROJECTED REVENUES	No.	Final CS /Aid/Recap FY22	Final CS /Aid/Recap FY23	Final CS /Aid/Recap FY24	Final CS /Aid/Recap FY25	Proposed FY26	FY26 v 25 % Chg	FY26 v 25 \$ Chg
Total Intergovernmental Exps Sub-Total	35	(152,216)	(169,233)	(179,163)	(164,095)	(142,568)	-15.10%	21,527
Net State Aid Total	36	838,109	844,173	820,686	854,502	921,901	7.31%	67,399
School Choice Tuition - Remove from Revenue	37	(139,701)	(132,564)	(103,498)	(99,838)	(109,738)	9.02%	(9,900)
Net State Aid Total	38	698,408	711,609	717,188	754,664	812,163	7.08%	57,499
LOCAL ESTIMATED RECEIPTS								-
Motor Vehicle Taxes	39	199,791	210,000	213,581	240,000	240,000	0.00%	-
Other Excise - Room	40	1,611	2,800	4,551	22,000	22,000	0.00%	-
Penalties/Interest & Fees	41	16,930	18,000	22,479	26,950	26,950	0.00%	-
Payments in Lieu of Taxes	42	371,508	310,500	375,632	345,000	347,682	0.77%	2,682
Departmental Revenue	43	30,201	24,500	15,813		15,000		15,000
Court Fines	44	1,582	2,800	2,365	7,900	7,900	0.00%	-
Investment Income	45	9,104	5,800	22,862	54,000	54,000	0.00%	-
Medicaid Reimbursement	46	9,651	10,300	15,015	11,000	11,000	0.00%	-
Miscellaneous	47	4,067	24,388	29,292	11,400	11,470	0.61%	70
Local Sources Total	48	644,445	609,088	701,590	718,250	736,002	2.41%	17,752
LEVY, STATE AID & LOCAL REC TOTAL	49	6,621,117	6,693,817	6,904,689	7,116,811	7,542,731	5.65%	425,919
								-
CASH RESERVES TO FUND BUDGET ITEMS								
Warrant art. for FinCom Rsrv - STM	50				25,000	-		(25,000)
Warrant art. for Town Admin - STM	51				20,000	-		(20,000)
Library Assistant/Aides - STM	52				2,541	-		(2,541)
Offset elementary school temp cost	53				40,000	34,000		(6,000)
Warrant article, Building Com Renovations	54			15,000	30,000	-		(30,000)
Warrant art. for the budget	55	28,410				-		-
Regional School - added amount to move to Regional Agreement	56					33,825		33,825
Veteran's Benefits - Portion to be reimbursed	57					8,250		8,250
50% of the Health Insurance Increase	58					50,000		50,000
Cash Reserves For Budget Items	59	28,410	-	15,000	117,541	126,075	7.26%	8,534
LEVY, STATE AID, LOCAL RCPTS & CASH	60	6,649,527	6,693,817	6,919,689	7,234,352	7,668,806	6.01%	434,453
								-
OTHER SOURCES								-
WPAT Septic Repair #1,#2,#3, and #4	61	20,425	20,425	20,425	20,425	10,000	-51.04%	(10,425)
Other Sources Total	62	20,425	20,425	20,425	20,425	10,000	-51.04%	(10,425)
TOTAL REVENUES	63	6,669,952	6,714,242	6,940,114	7,254,777	7,678,806	5.84%	424,028
AVERAGE SINGLE FAMILY TAX BILL								
Property Tax Rate/\$1,000	64	21.83	18.44	17.81	15.80	16.66		
Property Tax Rate/\$1,000 w/Senior Disc	65	21.83	18.44	17.83	15.82	16.67		
Average Single Family Assessed Value	66	269,151	330,251	343,570	395,588	395,588		
Average Single Family Tax Bill	67	5,876	6,090	6,126	6,257	6,596	5.41%	338

SHUTESBURY FY26 TOWN BUDGET

Expenditures Expense Category	No.	Budget FY22	Actual FY22	Budget FY23	Actual FY23	Budget FY24	Actual FY24	Budget FY25	Budget FY26	\$ Difference	% Difference	FY26 Notes
GENERAL GOVERNMENT												
Town Meeting Moderator	1	131	131	134	134	138	138	142	146	5	3.32%	
Selectboard:												
Salaries												
Selectboard Salaries	2	7,892	7,892	8,083	8,083	8,325	8,325	8,602	8,887	285	3.32%	
Administrative Assistant	3	27,068	27,068	27,781	25,292	28,614	22,459	29,564	44,265	14,701	49.73%	
Admin Secretary longevity Bonus	4	0	0	0	0	0	0	0	0	0	0.00%	
Subtotal Salaries	5	34,960	34,960	35,864	33,375	36,940	30,784	38,166	53,152	14,986	39.27%	
Expenses												
Expenses	6	2,288	6,298	2,288	1,920	2,500	2,500	2,500	2,500	0	0.00%	
Reasonable accommodations	7	497	0	497	0	500	493	500	500	0	0.00%	
Subtotal Expenses	8	2,785	6,298	2,785	1,920	3,000	2,993	3,000	3,000	0	0.00%	
Total Selectboard	9	37,745	41,258	38,649	35,295	39,940	33,777	41,166	56,152	14,986	36.40%	
Town Administrator:												
Salaries												
Town Administrator	10	67,393	67,393	70,089	70,089	72,191	72,191	94,588	87,728	(6,860)	-7.25%	
TA longevity Bonus	11	0	0	0	0	750	750	0	0	0	0.00%	
Town Hall Admin Support	12	500	176	500	132	500	0	500	0	(500)	-100.00%	
Subtotal Salaries	13	67,893	67,569	70,589	70,221	73,441	72,941	95,088	87,728	(7,360)	-7.74%	
Town Administrator Expenses	14	870	870	870	870	900	900	900	900	0	0.00%	
Total Administrator	15	68,763	68,439	71,459	71,091	74,341	73,841	95,988	88,628	(7,360)	-7.67%	
Finance Committee												
Expenses	16	298	160	298	138	325	142	325	325	0	0.00%	
Reserve Fund (budgeted)	17	75,000	66,798	75,000	26,863	75,000	0	80,000	80,000	0	0.00%	
Town Accountant:												
Salary	18	18,951	18,588	21,502	21,502	22,147	22,147	22,882	27,313	4,431	19.36%	
Longevity bonus	19	375	375	0	0	0	0	0	0	0	0.00%	
Expenses	20	4,702	4,497	8,345	8,234	5,450	5,448	5,500	5,515	15	0.27%	
Accountant Certification	21	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%	
Total Accountant	22	25,028	24,459	30,847	30,736	28,597	28,595	29,382	33,828	4,446	15.13%	
Independent audit	23	5,000	16,000	5,000	0	9,000	14,000	9,000	10,000	1,000	11.11%	
Assessors:												
Salaries												
Board members	24	6,465	6,465	6,621	6,621	6,820	6,820	7,047	7,280	233	3.31%	
Admin. Assessor	25	23,131	23,131	28,423	7,635	29,276	6,197	30,248	35,000	4,752	15.71%	
Longevity bonus	26	0	0	0	0	0	0	0	0	0	0.00%	
Assessors Clerk	27	12,677	13,781	14,511	20,720	14,946	20,212	15,443	18,933	3,490	22.60%	
Longevity bonus	28	0	0	0	0	0	0	300	0	(300)	0.00%	
Subtotal Salaries	29	42,273	43,377	49,555	34,976	51,042	33,229	53,038	61,214	8,176	15.41%	
Expenses												
Expenses	30	3,638	3,408	3,638	2,608	3,711	783	3,711	2,500	(1,211)	-32.63%	
Admin. Assessor Cert	31	1,000	1,000	1,000	1,000	1,000	0	1,000	1,000	0	0.00%	
GIS Web Hosting	32	2,900	2,900	2,900	2,900	2,900	2,000	4,000	5,000	1,000	25.00%	
GIS Dimensional Data Input	33	0	0	0	0	0	0	0	0	0	0.00%	
Assessors Computer Maintenance	34	8,148	7,348	8,961	8,961	9,857	9,053	11,239	13,371	2,132	18.97%	
Revaluation	35	1,000	5,000	1,000	8,500	1,000	3,000	3,000	3,000	0	0.00%	
Class 504 Utility Valuations	36	0	0	6,000	6,000	6,000	0	2,000	2,000	0	0.00%	
Personal Property Valuations	37	0	0	3,000	1,500	3,000	0	3,000	3,000	0	0.00%	
Subtotal Expenses	38	16,686	19,656	26,499	30,469	27,468	14,836	27,950	29,871	1,921	6.87%	
Total Assessors	39	58,959	63,032	76,054	65,445	78,510	48,065	80,988	91,085	10,097	12.47%	

Increase to 32 hours/week and new title

Salary alignment to market

Additional audits will be required for the Library Bonds

Currently searching for a new Administrator

Salary alignment to market

Not spending at current budget level

SHUTESBURY FY26 TOWN BUDGET

Expenditures Expense Category	No.	Budget FY22	Actual FY22	Budget FY23	Actual FY23	Budget FY24	Actual FY24	Budget FY25	Budget FY26	\$ Difference	% Difference	FY26 Notes
Treasurer:												
Salaries												
Treasurer	40	29,286	28,993	33,280	33,280	34,278	34,278	36,491	39,351	2,860	7.84%	Salary alignment to market
Assistant Treasurer	41	1,210	0	1,239	0	1,276	0	1,319	358	(961)	-72.86%	
Longevity bonus	42	0	0	0	0	300	300	0	0	0	0	
Subtotal Salaries	43	30,496	28,993	34,519	33,280	35,855	34,578	37,810	39,709	1,899	5.02%	
Expenses												
Expenses	44	11,450	10,188	12,280	12,016	11,780	11,780	11,780	12,133	353	3.00%	Treasurer became certified in FY25
Treasurer Certification	45	0	0	0	0	0	0	0	1,000	1,000	0	
OPEB Actuarial Study- Every 3 yrs	46	2,000	5,950	2,000	0	2,000	0	2,000	2,500	500	25.00%	Changes to Tax Title process & errors with some property's in town records
Tax Title Expense	47	8,500	633	5,000	11,850	5,000	6,271	5,000	8,000	3,000	60.00%	
Subtotal Expenses	48	21,950	16,771	19,280	23,866	18,780	18,051	18,780	23,633	4,853	25.84%	
Total Treasurer	49	52,446	45,765	53,799	57,146	54,635	52,629	56,590	63,342	6,752	11.93%	
Town Collector:												
Salary - Collector	50	20,111	20,111	21,565	21,565	22,212	22,212	22,949	23,711	762	3.32%	
Longevity bonus	51	0	0	1,250	0	0	0	0	0	0	0	
Salary - Assistant Town Collector	52	2,200	1,345	3,402	918	3,605	301	2,500	1,000	(1,500)	-60.00%	Decreased hours
Collector Certification	53	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%	
Expenses	54	24,657	21,873	24,657	25,546	22,270	19,667	22,270	24,080	1,810	8.13%	Increase is Postage & Supplies and added \$1k for posting notices on properties
Total Collector	55	47,968	44,329	51,874	49,030	49,087	43,180	48,719	49,791	1,072	2.20%	
Legal Expense	56	15,000	8,979	15,000	43,725	40,000	83,974	20,000	20,000	0	0.00%	
Personnel Expenses	57	263	176	263	100	300	190	300	300	0	0.00%	
Town Clerk:												
Salaries												
Clerk	58	27,645	27,645	32,774	32,774	33,757	33,757	34,878	37,198	2,320	6.65%	Salary alignment to market
Longevity bonus	59	300	0	0	0	0	0	0	0	0	0	
Asst Town Clerk	60	0	0	0	0	10,000	4,470	10,332	11,375	1,043	10.10%	Salary alignment to market
Longevity bonus	61	0	0	0	0	0	0	0	0	0	0	
Subtotal Salaries	62	27,945	27,645	32,774	32,774	43,757	38,227	45,210	48,573	3,363	7.44%	
Expenses												
Town Clerk Certification	63	0	0	0	0	0	0	0	1,000	1,000	0	Town Clerk became certified in FY25
Town Clerk Expenses	64	1,250	1,113	2,185	1,712	3,250	2,773	3,620	3,950	330	9.12%	
Subtotal Expenses	65	1,250	1,113	2,185	1,712	3,250	2,773	3,620	4,950	1,330	36.74%	
Total Town Clerk	66	29,195	28,758	34,959	34,486	47,007	41,000	48,830	53,523	4,693	9.61%	
Record Storage Committee	67	100	0	100	0	100	0	100	100	0	0.00%	
Board of Registrars:												
Salaries	68	206	0	211	211	217	217	300	300	0	0.00%	Not an election year
Expenses	69	7,200	2,710	9,500	6,478	8,200	6,671	12,900	4,920	(7,980)	-61.86%	
Total Registrars	70	7,406	2,710	9,711	6,689	8,417	6,888	13,200	5,220	(7,980)	-60.45%	
The Dam:												
Salary - Keeper	71	2,951	2,951	3,022	3,022	3,113	3,113	3,206	3,312	106	3.32%	
Salary - Assistant Keeper	72	136	136	139	139	143	143	148	153	5	3.32%	
Dam Management Consult	73	1,000	0	1,000	3,539	2,500	3,653	3,500	3,500	0	0.00%	
Total The Dam	74	4,086	3,087	4,162	6,700	5,757	6,909	6,854	6,965	111	1.62%	
Land Use Clerk												
Salary - Clerk	75	15,126	9,677	15,492	12,004	15,957	13,350	16,487	17,034	547	3.32%	
Conservation Com Consult	76	0	5,000	0	5,000	0	0	0	0	0	0	
Conservation Com Expenses	77	1,164	1,478	1,164	1,164	1,280	1,151	1,280	1,280	(0)	-0.03%	

SHUTESBURY FY26 TOWN BUDGET

Expenditures Expense Category	No.	Budget FY22	Actual FY22	Budget FY23	Actual FY23	Budget FY24	Actual FY24	Budget FY25	Budget FY26	\$ Difference	% Difference	FY26 Notes
Planning Board Expenses	78	7,500	902	7,500	1,127	1,000	1,000	1,500	1,000	(500)	-33.33%	Additional hours for the new library building and Salary alignment to market
Water Resources Com. Expenses	79	600	0	600	0	600	0	600	600	0	0.00%	
Zoning Board of Appeals												
ZBA Expenses	80	1,000	532	1,000	961	1,000	950	1,000	1,000	0	0.00%	
Town Buildings:												
Custodial Wages	81	6,410	6,410	7,565	6,737	7,792	6,807	8,051	13,706	5,655	70.24%	
Expenses												
Equipment Maintenance	82	8,500	8,500	8,500	8,500	9,000	10,500	11,500	11,500	0	0.00%	
Electricity	83	12,000	14,287	13,000	11,328	14,300	13,348	14,300	14,658	358	2.50%	
Heating	84	9,000	12,664	9,000	17,825	12,675	13,401	12,675	14,000	1,325	10.45%	
Telephone	85	5,000	3,590	5,000	2,229	5,000	3,327	5,000	4,000	(1,000)	-20.00%	
Internet	86	5,000	4,990	5,000	4,817	5,000	3,436	5,000	3,600	(1,400)	-28.00%	Web: need to upgrade and do some security measures
Supplies	87	1,791	1,610	1,900	1,885	2,000	1,775	2,000	2,500	500	25.00%	
Repairs	88	9,451	9,693	9,451	8,446	10,000	4,864	10,000	10,000	0	0.00%	
Total Town Buildings	89	57,152	61,745	59,416	61,768	65,767	57,458	68,526	73,963	5,437	7.93%	
Town Vehicle Energy:												Increasing costs included 2.5% estimated
Fuel	90	34,131	34,131	34,131	45,437	40,000	46,877	46,000	48,100	2,100	4.57%	
Other General Government:												
Copier Expense	91	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0	0.00%	Microsoft 10 going away and we may need more IT upgrades
Postage	92	1,800	1,274	1,800	774	2,000	1,580	2,000	2,000	0	0.00%	
Printing & Advertising	93	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0	0.00%	
IT /Internet/ Zoom support	94	2,500	2,500	2,500	3,780	7,660	5,197	8,160	9,660	1,500	18.38%	
Town Newsletter	95	3,780	2,812	3,780	1,130	3,780	3,780	4,200	4,200	0	0.00%	
Annual Town Report	96	1,130	1,951	1,130	6,018	1,130	1,130	1,950	1,950	0	0.00%	
Office Supplies	97	1,219	1,219	1,500	1,582	2,000	2,916	3,000	3,500	500	16.67%	
Office Equipment	98	4,000	4,000	4,500	3,905	5,000	1,533	5,000	5,000	0	0.00%	
Energy & Climate Change Committee	99	200	0	200	0	200	0	200	200	0	0.00%	
ADA Committee	100	438	0	438	0	438	0	438	438	0	0.00%	
Farm & Forestry Committee	101	175	0	175	0	175	0	175	175	0	0.00%	
Total Other General Govt	102	19,742	18,255	20,523	21,690	26,883	20,636	29,623	31,623	2,000	6.75%	
TOTAL GENERAL GOVT	103	563,704	474,003	607,035	571,729	663,542	574,750	696,500	734,006	37,506	5.38%	
PROTECTION OF PERSONS & PROPERTY												
Police Department:												Contract currently being negotiated Contract currently being negotiated
Salaries												
Chief	104	64,768	55,809	65,000	65,000	68,250	68,250	71,663	95,000	23,337	32.56%	
Holiday pay	105	1,744	0	1,750	249	1,803	0	1,857	4,416	2,559	137.80%	
Chief Longevity bonus	106	0	0	0	0	0	0	300	0	(300)	-100.00%	
Police Wages	107	128,271	112,902	131,375	88,108	135,316	118,099	139,809	153,790	13,981	10.00%	
Officers' Longevity bonus	108	0	0	0	0	0	0	0	150	150		
Subtotal Salaries	109	194,783	168,711	198,125	153,357	205,369	186,349	213,329	253,356	40,027	18.76%	
Expenses												
Police Expenses	110	19,000	19,000	19,000	17,386	20,000	17,452	20,000	23,000	3,000	15.00%	
Cruiser Maintenance	111	5,471	5,471	5,471	14,964	6,000	3,313	6,000	6,000	0	0.00%	New Body Camera Subscription
Community Policing Expenses	112	0	0	0	0	1,000	891	1,000	1,000	0	0.00%	
Subtotal Expenses	113	24,471	24,471	24,471	32,350	27,000	21,656	27,000	30,000	3,000	11.11%	
Total Police	114	219,254	193,182	222,596	185,707	232,369	208,005	240,329	283,356	43,027	17.90%	

SHUTESBURY FY26 TOWN BUDGET

Expenditures Expense Category	No.	Budget FY22	Actual FY22	Budget FY23	Actual FY23	Budget FY24	Actual FY24	Budget FY25	Budget FY26	\$ Difference	% Difference	FY26 Notes
Fire Department:												
Salaries												
Chief	115	70,165	70,165	52,000	43,581	53,560	53,560	55,338	57,175	1,837	3.32%	
Longevity bonus		0	0	0	0	0	0	0	0	0		
Training Wages	116	17,104	19,287	17,518	21,443	18,043	22,567	27,000	27,000	0	0.00%	
Call Wages	117	14,185	11,768	14,528	12,832	24,964	22,661	19,104	19,104	0	0.00%	
Longevity bonus	118	0	0	0	0	0	0	0	0	0		
Subtotal Salaries	119	101,454	101,220	84,046	77,856	96,568	98,788	101,442	103,279	1,837	1.81%	
Expenses												
Fire Dept Expenses	120	7,100	7,100	8,100	8,090	8,100	8,100	8,100	8,100	0	0.00%	
Maintenance	121	11,000	18,482	11,000	11,000	11,000	10,112	11,000	16,400	5,400	49.09%	FY25 Covers yearly service but not parts or repairs. FY26 does
Equipment-SCBA Air Tanks 2-3/year	122	2,000	1,300	2,200	2,160	0	0	0	0	0		
Fire Hose Replacement	123	2,000	0	2,000	3,900	0	0	0	0	0		
Turn Out Gear	124	4,400	216	4,600	8,097	0	0	0	0	0		
Equipment	125	7,000	6,446	7,000	6,955	18,600	16,412	18,600	18,600	0	0.00%	Includes SCBA, Hose replacements and turnout gear
Subtotal Expenses	126	33,500	33,544	34,900	40,201	37,700	34,624	37,700	43,100	5,400	14.32%	
Total Fire	127	134,954	134,763	118,946	118,057	134,268	133,412	139,142	146,379	7,237	5.20%	
Emergency Management												
Emergency Management Expenses	128	1,990	918	1,990	1,236	1,990	1,990	1,990	1,990	0	0.00%	
Emergency Phone notification	129	1,500	1,470	1,500	1,500	1,500	1,500	1,621	1,670	49	3.00%	
Ambulance Service	130	33,300	33,300	34,133	34,133	34,986	34,986	35,861	36,936	1,076	3.00%	
Building Inspector	131	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,738	138	3.00%	
Electrical Inspector Expenses	132			300	300	300	0	350	350	0	0.00%	
Dog Officer	133	3,191	3,191	3,268	3,268	3,366	3,366	3,472	5,818	2,346	67.57%	Contracted with the Franklin County Sheriff's Office
Dog Officer Expenses	134	648	140	648	155	650	0	650	0	(650)	-100.00%	
Tree Warden is now HW Superintendent	135	735	0	753	0	775	0	0	0	0		
Tree Warden Expenses	136	4,477	284	4,477	0	4,477	8,111	4,477	4,477	0	0.00%	
Constable	137	182	182	186	186	192	192	192	198	6	3.13%	
Total Emergency Mgt	138	50,623	44,085	51,855	45,378	52,837	54,745	53,213	56,177	2,964	5.57%	
TOTAL PROT OF P & P	139	404,831	372,031	393,397	349,142	419,473	396,162	432,684	485,912	53,229	12.30%	
EDUCATION												
Elementary School	140	2,238,079	2,237,803	2,250,948	2,250,948	2,334,670	2,334,670	2,469,397	2,593,638	124,241	5.03%	
Amherst/Pelham Regional	141	1,611,136	1,572,239	1,546,692	1,546,692	1,560,473	1,560,473	1,653,932	1,780,721	126,789	7.67%	Implements the modified statutory method.
School Choice	142	0	87,946		95,051		87,644	0	0	0		
Charter Sending Tuition	143		75,528		78,282		71,307	0	0	0		
Elementary Transportation	144	84,330	84,330	84,330		73,318	73,318	88,142	82,431	(5,711)	-6.48%	
High School Bonds - Long Term	145	31,638	31,942	37,160	37,017	34,698	34,698	35,973	34,039	(1,934)	-5.38%	
TOTAL EDUCATION	146	3,965,183	4,089,788	3,919,130	4,007,990	4,003,159	4,162,110	4,247,444	4,490,829	243,385	5.73%	
PUBLIC WORKS & FACILITIES												
Highway Department:												
Salaries										0		
Highway Superintendent	147	70,561	70,561	72,269	72,269	67,000	74,437	69,224	71,523	2,299	3.32%	
Superintendent longevity bonus	148	0	0	0	0	313	0	0	0	0		
Wages	149	97,155	100,813	107,243	105,088	110,460	80,131	114,128	117,917	3,789	3.32%	
Longevity bonus	150	500	500	0	0	0	0	0	0	0		
Subtotal Salaries	151	168,216	171,874	179,512	177,357	177,460	154,568	183,352	189,439	6,087	3.32%	
Expenses												
General Expenses.	152	2,500	2,499	2,500	4,924	2,500	2,400	3,000	3,000	0	0.00%	
Materials	153	24,870	24,774	23,000	22,980	23,000	22,541	23,000	23,000	0	0.00%	
Machinery Maintenance	154	30,000	29,970	28,000	37,996	28,000	30,200	28,000	28,000	0	0.00%	
Tools and Equipment	155	2,500	2,500	2,500	2,445	2,500	2,343	2,500	2,500	0	0.00%	

SHUTESBURY FY26 TOWN BUDGET

Expenditures Expense Category	No.	Budget FY22	Actual FY22	Budget FY23	Actual FY23	Budget FY24	Actual FY24	Budget FY25	Budget FY26	\$ Difference	% Difference	FY26 Notes
Uniform Service	156	4,000	3,634	4,000	3,832	4,250	3,260	4,250	4,000	(250)	-5.88%	
Gravel Road Maint.	157	30,000	29,934	28,000	27,950	28,000	27,863	28,000	28,000	0	0.00%	
Striping	158	7,500	7,105	7,500	7,244	8,000	8,905	15,000	20,000	5,000	33.33%	
Catch Basing clean-up	159	5,000	5,000	5,000	4,119	5,500	4,991	5,500	6,000	500	9.09%	
Subtotal Expenses	160	106,370	105,416	100,500	111,490	101,750	102,503	109,250	114,500	5,250	4.81%	
Total Highway Dept	161	274,586	277,290	280,012	288,847	279,210	257,071	292,602	303,939	11,337	3.87%	
Snow Removal:										0		
Wages overtime	162	25,106	19,146	25,714	17,879	26,000	9,539	26,000	31,367	5,367	20.64%	Added \$4,600 for clearing public sidewalks
Materials	163	50,875	53,048	50,875	64,181	50,875	39,857	50,875	50,875	0	0.00%	
Total Snow Removal	164	75,981	72,193	76,589	82,060	76,875	49,396	76,875	82,242	5,367	6.98%	
Solid Waste:												
Recycling Coordinator- revolving fund	165	0	0	0	0	0	0	0	0	0		
Rubbish & Recycle Hauling	166	66,000	66,000	126,000	130,490	130,990	137,974	136,230	141,424	5,194	3.81%	
Hazardous Waste Pickup	167	1,350	300	1,350	400	1,350	400	1,350	1,000	(350)	-25.93%	
Sanitary Landfill-WM	168	35,940	29,128	35,940	36,519	35,940	38,574	38,000	39,000	1,000	2.63%	
Fire Station Mitigation	169	0	0	0	3,850	5,000	13,188	5,000	5,000	0	0.00%	Minimal activity - DEP Permitting
Fire Station Temporary Solution Fees	170	0	0	0	0	5,000	980	5,000	0	(5,000)	-100.00%	No Current activity
Total Solid Waste	171	103,290	95,428	163,290	171,259	178,280	191,116	185,580	186,424	844	0.45%	
Water Quality	172	1,393	264	1,393	114	1,000	25	1,000	0	(1,000)	-100.00%	
PFAS Mitigation	173	0	0	0	0	0	0	0	0	0		PFAS mitigation funded with Cash Reserves
Cemetery:												
Cemetery Wages	174	4,333	1,934	4,438	1,353	4,571	2,057	4,708	3,370	(1,338)	-28.42%	
Longevity bonus	175	0	0	0	0	0	0	0	0	0		
Cemetery Expenses	176	1,631	1,138	1,631	1,078	1,631	1,513	1,631	1,631	0	0.00%	
Total Cemetery	177	5,964	3,072	6,069	2,431	6,202	3,570	6,339	5,001	(1,338)	-21.11%	
TOTAL DPW / FACILITIES	178	461,214	448,248	527,352	544,711	541,567	501,178	562,396	577,606	15,210	2.70%	
HUMAN SERVICES												
County Health Finance Salary	179	1,978	0	2,026	0	2,087	0	0	0	0		
Longevity bonus	180	0	0	0	0	0	0	0	0	0		
County Health District	181	31,692	31,770	32,484	32,484	40,000	14,671	31,414	32,143	729	2.32%	
Board of Health Expenses	182	1,900	1,121	1,900	1,900	1,900	1,524	1,900	1,900	0	0.00%	
Board of Health - Mosquito Control Exp	183	0	0	0	3,328	5,000	5,000	5,000	5,250	250	5.00%	
Inspector of Animals	184	566	566	566	566	566	566	566	1,000	434	76.76%	
Council on Aging	185	200	0	200	0	200	200	200	200	0	0.00%	
Veteran's Benefits	186	5,000	109.44	4,284	135	4,284	3,662	5,585	11,000	5,415	96.94%	New veteran being compensated in town. 75% is reimbursed by the state in future fiscal years
Veterans' Programs	187	4,521	4,521	4,389	4,389	4,389	4,505	4,922	5,188	266	5.40%	
TOTAL HUMAN SERVICES	188	45,857	38,088	45,849	42,802	58,425	30,128	49,587	56,681	7,094	14.31%	
CULTURE & RECREATION												
Salaries												
Librarian	189	46,261	46,261	55,224	55,224	56,881	56,881	58,769	60,720	1,951	3.32%	
Longevity bonus	190	0	0	750	750	0	0	0	150	150		
Assistant/Aides	191	17,516	14,248	18,465	16,025	19,019	19,019	24,337	25,145	808	3.32%	
longevity bonus	192	0	0	150	150	0	0	0	0	0		
Subtotal Salaries	193	63,777	60,509	74,589	72,149	75,900	75,900	83,106	86,015	2,909	3.50%	
Expenses												
Library Expenses	194	19,856	19,856	19,856	19,856	20,756	20,756	21,756	22,756	1,000	4.60%	
Recreation Committee	195	1,000	915	3,000	2,969	3,000	2,794	3,000	3,000	0	0.00%	
Open Space Committee	196	1,500	217	1,500	0	1,500	0	1,500	1,500	0	0.00%	
Historical Commission	197	360	360	360	0	360	0	360	360	0	0.00%	

SHUTESBURY FY26 TOWN BUDGET

Expenditures Expense Category	No.	Budget FY22	Actual FY22	Budget FY23	Actual FY23	Budget FY24	Actual FY24	Budget FY25	Budget FY26	\$ Difference	% Difference	FY26 Notes
Memorial Day	198	298	144	298	129	298	298	298	298	0	0.00%	Large increases for all municipalities due to lower reserves held by insurer
Subtotal Expenses	199	23,014	21,492	25,014	22,954	25,914	23,848	26,914	27,914	1,000	3.72%	
TOTAL CULTURE & RECREATION	200	86,791	82,001	99,603	95,102	101,814	99,748	110,020	113,929	3,909	3.55%	
DEBT SERVICE												
Principal - Long-Term Debt:												
New Dump Truck 2024	201					45,000			56,250	56,250		
2024 Backhoe principle	202								30,000	30,000		
Lock's Pond Culvert	203								6,932	6,932		
Dump Truck	204	0	0	0	0	0	0	0	0	0	0.00%	
WPAT septic repair	205	20,435	10,142	20,435	10,148	20,435	6,574	20,435	10,000	(10,435)	-51.06%	
Total Principal - Long-Term Debt	206	20,435	10,142	20,435	10,148	65,435	6,574	20,435	103,182	82,747	404.93%	
Interest - Long-Term Debt:												
New Dump Truck 2024	207					13,500		10,913	10,995	82	0.75%	
2024 Backhoe interest	208							5,820	5,864	44	0.76%	
Lock's Pond Culvert	209							9,748	9,822	74	0.76%	
PFAS Loan	210								7,330	7,330		
Library Bldg- debt excluded	210							0	0	0		
Total Interest - Long-Term Debt	211	0	0	0	0	13,500	0	26,481	34,011	7,530	28.44%	
Short-Term Notes	211	2,000	0	2,000	0	2,000	650	2,000	2,000	0	0.00%	
TOTAL DEBT SERVICE	212	22,435	10,142	22,435	10,148	80,935	7,224	48,916	139,193	90,277	184.56%	
MISCELLANEOUS												
Retirement County	213	237,000	238,283	250,000	245,607	270,000	253,398	270,000	260,000	(10,000)	-3.70%	
Unemployment Compensation	214	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0	0.00%	
Health Insurance	215	520,000	434,699	520,000	448,964	520,000	446,585	520,000	619,000	99,000	19.04%	
Hamp Trust Employee Co-Pay Acct	216	2,500	400	2,500	100	2,500	0	2,500	2,500	0	0.00%	
OPEB Trust Fund	217	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	0.00%	
Sick Bank Benefit	218	500	0	500		500	0	500	500	0	0.00%	
Medicare Tax	219	42,063	42,669	43,900	43,570	45,217	44,018	46,718	49,054	2,336	5.00%	
Insurance and Bonds	220	68,000	64,427	68,000	67,999	70,000	68,401	72,000	79,000	7,000	9.72%	
Council of Gov't Assmnts - FRCOG	221	13,011	13,011	12,910	12,910	12,877	12,877	12,877	15,596	2,719	21.12%	
Library Building Fund	222	25,000	0	0	0	0	0	0	0	0		
Town Bldg Repairs/Maint Fund	223	0	0	0	0	0	0	40,000	0	(40,000)	-100.00%	
COVID Bonus	224	1,850	1,850	0	0	0	0	0	0	0		
Transfer to Capital Stabilization	225	112,695	112,695	112,695	112,695	54,195	54,195	86,214	0	(86,214)	-100.00%	Shift funding of stabilization accounts to paying debt service
TOTAL MISCELLANEOUS	226	1,077,619	963,034	1,065,505	986,844	1,030,289	934,474	1,105,809	1,080,650	(25,159)	-2.28%	
TOTAL OPERATING EXPENSES	227	6,627,635	6,477,335	6,680,307	6,608,469	6,899,204	6,705,774	7,253,355	7,678,806	425,451	5.87%	
TOTAL REVENUE	228	6,669,952	6,669,952	6,714,242	6,714,242	6,940,114	6,940,114	7,254,777	7,678,806	424,028	5.84%	
GAP	229	42,317	192,617	33,936	105,774	40,910	234,340	1,422	(0)	(1,422)	-100.02%	