

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

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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:												
Salaries												
Chief	104	64,768	55,809	65,000	65,000	68,250	68,250	71,663	95,000	23,337	32.56%	Contract currently being negotiated
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%	Contract currently being negotiated
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%	New Body Camera Subscription
Cruiser Maintenance	111	5,471	5,471	5,471	14,964	6,000	3,313	6,000	6,000	0	0.00%	
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%	
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%	

Large increases for all municipalities due to lower reserves held by insurer

Shift funding of stabilization accounts to paying debt service