

SHUTESBURY FY27 TOWN BUDGET

Expenditures Expense Category	No.	Budget FY23	Actual FY23	Budget FY24	Actual FY24	Budget FY25	Actual FY25	Budget FY26	Budget FY27	\$ Difference	% Difference	FY27 Notes
<b>GENERAL GOVERNMENT</b>												
Town Meeting Moderator	1	134	134	138	138	142	142	146	150	4	2.59%	
Selectboard:												
Salaries												
Selectboard Salaries	2	8,083	8,083	8,325	8,325	8,602	8,602	8,887	9,118	230	2.59%	
Administrative Assistant	3	27,781	25,292	28,614	22,459	29,564	25,332	44,265	45,411	1,146	2.59%	
Admin Assistant longevity Bonus	4	0	0	0	0	0	0	0	0	0		
Subtotal Salaries	5	35,864	33,375	36,940	30,784	38,166	33,934	53,152	54,529	1,377	2.59%	
Expenses												
Expenses	6	2,288	1,920	2,500	2,500	2,500	954	2,500	2,500	0	0.00%	
Reasonable accommodations	7	497	0	500	493	500	0	500	500	0	0.00%	
Subtotal Expenses	8	2,785	1,920	3,000	2,993	3,000	954	3,000	3,000	0	0.00%	
<b>Total Selectboard</b>	<b>9</b>	<b>38,649</b>	<b>35,295</b>	<b>39,940</b>	<b>33,777</b>	<b>41,166</b>	<b>34,887</b>	<b>56,152</b>	<b>57,529</b>	<b>1,377</b>	<b>2.45%</b>	
Town Administrator:												
Salaries												
Town Administrator	10	70,089	70,089	72,191	72,191	94,588	86,428	87,728	93,215	5,487	6.25%	Reflects recent contract negotiation. TA administrator was given a mid-year increase to \$90,500 during FY26.
TA longevity Bonus	11	0	0	750	750	0	0	0	0	0		
Town Hall Admin Support	12	500	132	500	0	500	64	0	0	0		
Subtotal Salaries	13	70,589	70,221	73,441	72,941	95,088	86,492	87,728	93,215	5,487	6.25%	
Town Administrator Expenses	14	870	870	900	900	900	790	900	3,000	2,100	233.33%	Added cost of Mass Municipal Association Conference
<b>Total Administrator</b>	<b>15</b>	<b>71,459</b>	<b>71,091</b>	<b>74,341</b>	<b>73,841</b>	<b>95,988</b>	<b>87,281</b>	<b>88,628</b>	<b>96,215</b>	<b>7,587</b>	<b>8.56%</b>	
Finance Committee												
Expenses	16	298	138	325	142	325	179	325	325	0	0.00%	
Reserve Fund (budgeted)	17	75,000	26,863	75,000	0	80,000	0	80,000	80,000	0	0.00%	
Town Accountant:												
Salary	18	21,502	21,502	22,147	22,147	22,882	22,882	27,313	28,020	707	2.59%	
Longevity bonus	19	0	0	0	0	0	0	0	0	0		
Expenses	20	8,345	8,234	5,450	5,448	5,500	5,450	5,515	5,530	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%	
<b>Total Accountant</b>	<b>22</b>	<b>30,847</b>	<b>30,736</b>	<b>28,597</b>	<b>28,595</b>	<b>29,382</b>	<b>29,332</b>	<b>33,828</b>	<b>34,550</b>	<b>722</b>	<b>2.14%</b>	
Independent audit	23	5,000	0	9,000	14,000	9,000	3,065	10,000	10,000	0	0.00%	
Assessors:												
Salaries												
Board members	24	6,621	6,621	6,820	6,820	7,047	7,047	7,280	7,469	189	2.59%	
Admin. Assessor	25	28,423	7,635	29,276	6,197	30,248	6,522	35,000	30,000	(5,000)	-14.29%	New Hire
Longevity bonus	26	0	0	0	0	0	0	0	0	0		
Assessors Clerk	27	14,511	20,720	14,946	20,212	15,443	21,763	18,933	19,424	490	2.59%	
Longevity bonus	28	0	0	0	0	300	300	0	0	0		
Subtotal Salaries	29	49,555	34,976	51,042	33,229	53,038	35,632	61,214	56,893	(4,321)	-7.06%	
Expenses												
Expenses	30	3,638	2,608	3,711	783	3,711	1,812	2,500	2,500	0	0.00%	
Admin. Assessor Cert	31	1,000		1,000	0	1,000	0	1,000	1,000	0	0.00%	
GIS Web Hosting	32	2,900	2,900	2,900	2,000	4,000	3,400	5,000	5,000	0	0.00%	
Assessors Computer Maintenance	33	8,961	8,961	9,857	9,053	11,239	11,239	13,371	15,105	1,734	12.97%	Contract increase
Revaluation	34	1,000	8,500	1,000	3,000	3,000	3,000	3,000	3,000	0	0.00%	
Class 504 Utility Valuations	35	6,000	6,000	6,000	0	2,000	0	2,000	2,000	0	0.00%	
Personal Property Valuations	36	3,000	1,500	3,000	0	3,000	0	3,000	3,000	0	0.00%	
Subtotal Expenses	37	26,499	30,469	27,468	14,836	27,950	19,451	29,871	31,605	1,734	5.80%	
<b>Total Assessors</b>	<b>38</b>	<b>76,054</b>	<b>65,445</b>	<b>78,510</b>	<b>48,065</b>	<b>80,988</b>	<b>55,084</b>	<b>91,085</b>	<b>88,498</b>	<b>(2,587)</b>	<b>-2.84%</b>	
Treasurer:												
Salaries												

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Expenditures Expense Category	No.	Budget FY23	Actual FY23	Budget FY24	Actual FY24	Budget FY25	Actual FY25	Budget FY26	Budget FY27	\$ Difference	% Difference	FY27 Notes
Treasurer	39	33,280	33,280	34,278	34,278	36,491	36,491	39,351	40,370	1,019	2.59%	
Assistant Treasurer	40	1,239	0	1,276	0	1,319	0	358	0	(358)	-100.00%	Position no longer exists.
Longevity bonus	41	0	0	300	300	0	0	0	0	0	0%	
<b>Subtotal Salaries</b>	<b>42</b>	<b>34,519</b>	<b>33,280</b>	<b>35,855</b>	<b>34,578</b>	<b>37,810</b>	<b>36,491</b>	<b>39,709</b>	<b>40,370</b>	<b>661</b>	<b>1.67%</b>	
Expenses												
Expenses	43	12,280	12,016	11,780	11,780	11,780	11,780	12,133	12,200	67	0.55%	
Treasurer Certification	44	0	0	0	0	0	1,000	1,000	1,000	0	0%	
OPEB Actuarial Study- Every 3 yrs	45	2,000	0	2,000	0	2,000	6,250	2,500	4,300	1,800	72.00%	Balance needed for Actuarial Study in FY27
Tax Title Expense	46	5,000	11,850	5,000	6,271	5,000	6,728	8,000	8,000	0	0.00%	
<b>Subtotal Expenses</b>	<b>47</b>	<b>19,280</b>	<b>23,866</b>	<b>18,780</b>	<b>18,051</b>	<b>18,780</b>	<b>25,758</b>	<b>23,633</b>	<b>25,500</b>	<b>1,867</b>	<b>7.90%</b>	
<b>Total Treasurer</b>	<b>48</b>	<b>53,799</b>	<b>57,146</b>	<b>54,635</b>	<b>52,629</b>	<b>56,590</b>	<b>62,249</b>	<b>63,342</b>	<b>65,870</b>	<b>2,528</b>	<b>3.99%</b>	
Town Collector:												
Salary - Collector	49	21,565	21,565	22,212	22,212	22,949	22,949	25,498	31,320	5,821	22.83%	Personnel Board approved additional 4 hrs per week.
Longevity bonus	50	1,250	0	0	0	0	0	0	0	0	0%	
Salary - Assistant Town Collector	51	3,402	918	3,605	301	2,500	423	1,000	1,026	26	2.59%	
Collector Certification	52	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%	
Expenses	53	24,657	25,546	22,270	19,667	22,270	18,785	24,080	22,880	(1,200)	-4.98%	
<b>Total Collector</b>	<b>54</b>	<b>51,874</b>	<b>49,030</b>	<b>49,087</b>	<b>43,180</b>	<b>48,719</b>	<b>43,158</b>	<b>51,578</b>	<b>56,226</b>	<b>4,647</b>	<b>9.01%</b>	
Legal Expense	55	15,000	43,725	40,000	83,974	20,000	65,811	20,000	20,000	0	0.00%	
Personnel Expenses	56	263	100	300	190	300	100	300	400	100	33.33%	Increase requested for staff recognition
Town Clerk:												
Salaries												
Clerk	57	32,774	32,774	33,757	33,757	34,878	34,878	37,198	38,161	963	2.59%	
Longevity bonus	58	0	0	0	0	0	0	0	0	0	0%	
Asst Town Clerk	59	0	0	10,000	4,470	10,332	10,332	11,375	11,670	295	2.59%	
Longevity bonus	60	0	0	0	0	0	0	0	0	0	0%	
<b>Subtotal Salaries</b>	<b>61</b>	<b>32,774</b>	<b>32,774</b>	<b>43,757</b>	<b>38,227</b>	<b>45,210</b>	<b>45,210</b>	<b>48,573</b>	<b>49,831</b>	<b>1,258</b>	<b>2.59%</b>	
Expenses												
Town Clerk Certification	62	0	0	0	0	0	500	1,000	0	(1,000)	-100.00%	
Town Clerk Expenses	63	2,185	1,712	3,250	2,773	3,620	2,938	3,950	3,950	0	0.00%	
<b>Subtotal Expenses</b>	<b>64</b>	<b>2,185</b>	<b>1,712</b>	<b>3,250</b>	<b>2,773</b>	<b>3,620</b>	<b>3,438</b>	<b>4,950</b>	<b>3,950</b>	<b>(1,000)</b>	<b>-20.20%</b>	
<b>Total Town Clerk</b>	<b>65</b>	<b>34,959</b>	<b>34,486</b>	<b>47,007</b>	<b>41,000</b>	<b>48,830</b>	<b>48,648</b>	<b>53,523</b>	<b>53,781</b>	<b>258</b>	<b>0.48%</b>	
Record Storage Committee	66	100	0	100	0	100	0	100	0	(100)	-100.00%	
Board of Registrars:												
Salaries	67	211	211	217	217	300	300	300	308	8	2.59%	
Expenses	68	9,500	6,478	8,200	6,671	12,900	10,347	4,920	7,000	2,080	42.28%	Three elections scheduled for FY27
<b>Total Registrars</b>	<b>69</b>	<b>9,711</b>	<b>6,689</b>	<b>8,417</b>	<b>6,888</b>	<b>13,200</b>	<b>10,647</b>	<b>5,220</b>	<b>7,308</b>	<b>2,088</b>	<b>40.00%</b>	
The Dam:												
Salary - Keeper	70	3,022	3,022	3,113	3,113	3,206	3,206	3,312	3,398	86	2.59%	
Salary - Assistant Keeper	71	139	139	143	143	148	148	153	157	4	2.59%	
Dam Management Consult	72	1,000	3,539	2,500	3,653	3,500	0	3,500	1,500	(2,000)	-57.14%	Estimate based on fluctuating prior year actuals.
<b>Total The Dam</b>	<b>73</b>	<b>4,162</b>	<b>6,700</b>	<b>5,757</b>	<b>6,909</b>	<b>6,854</b>	<b>3,354</b>	<b>6,965</b>	<b>5,055</b>	<b>(1,910)</b>	<b>-27.42%</b>	
Land Use Clerk												
Salary - Clerk	74	15,492	12,004	15,957	13,350	16,487	9,927	17,034	17,475	441	2.59%	
Conservation Com Consult	75	0	5,000	0	0	0	0	0	0	0	0%	
Conservation Com Expenses	76	1,164	1,164	1,280	1,151	1,280	763	1,280	1,280	0	0.00%	
Planning Board Expenses	77	7,500	1,127	1,000	1,000	1,500	988	1,000	1,000	0	0.00%	
Water Resources Com. Expenses	78	600	0	600	0	600	0	600	0	(600)	-100.00%	Committee inactive

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Expenditures Expense Category	No.	Budget FY23	Actual FY23	Budget FY24	Actual FY24	Budget FY25	Actual FY25	Budget FY26	Budget FY27	\$ Difference	% Difference	FY27 Notes
Zoning Board of Appeals												
ZBA Expenses	79	1,000	961	1,000	950	1,000	625	1,000	2,000	1,000	100.00%	Increase is due to rising newspaper advertisement fees.
Town Buildings:												
Custodial Wages Expenses	80	7,565	6,737	7,792	6,807	8,051	7,473	13,706	14,061	355	2.59%	
Equipment Maintenance	81	8,500	8,500	9,000	10,500	11,500	9,082	11,500	19,040	7,540	65.57%	Includes new library building costs (maintenance): fire alarm, septic pumping, HVAC, Carpet cleaning; using \$5K cash reserves to ease increase.
Electricity	82	13,000	11,328	14,300	13,348	14,300	14,260	14,658	15,314	657	4.48%	
Heating	83	9,000	17,825	12,675	13,401	12,675	13,288	14,000	15,000	1,000	7.14%	Projected increased fuel cost
Telephone	84	5,000	2,229	5,000	3,327	5,000	3,359	4,000	4,100	100	2.50%	
Internet	85	5,000	4,817	5,000	3,436	5,000	3,437	3,600	3,600	0	0.00%	
Supplies	86	1,900	1,885	2,000	1,775	2,000	1,980	2,500	4,600	2,100	84.00%	Includes restroom and cleaning supplies for new library building.
Repairs	87	9,451	8,446	10,000	4,864	10,000	9,445	10,000	10,000	0	0.00%	
<b>Total Town Buildings</b>	<b>88</b>	<b>59,416</b>	<b>61,768</b>	<b>65,767</b>	<b>57,458</b>	<b>68,526</b>	<b>62,324</b>	<b>73,963</b>	<b>85,715</b>	<b>11,751</b>	<b>15.89%</b>	
Town Vehicle Energy:												
Fuel	89	34,131	45,437	40,000	46,877	46,000	43,078	48,100	49,062	962	2.00%	
Other General Government:												
Copier Expense	90	1,500	1,500	1,500	1,500	1,500	1,086	1,500	1,530	30	2.00%	
Postage	91	1,800	774	2,000	1,580	2,000	654	2,000	2,040	40	2.00%	
Printing & Advertising	92	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,060	60	2.00%	
IT /Internet/ Zoom support	93	2,500	3,780	7,660	5,197	8,160	8,102	9,660	9,853	193	2.00%	
Town Newsletter	94	3,780	1,130	3,780	3,780	4,200	3,832	4,200	4,284	84	2.00%	
Annual Town Report	95	1,130	6,018	1,130	1,130	1,950	1,950	1,950	1,989	39	2.00%	
Office Supplies	96	1,500	1,582	2,000	2,916	3,000	4,434	3,500	3,570	70	2.00%	
Office Equipment	97	4,500	3,905	5,000	1,533	5,000	10,342	5,000	5,100	100	2.00%	
Energy & Climate Change Committee	98	200	0	200	0	200	0	200	200	0	0.00%	Committee inactive
ADA Committee	99	438	0	438	0	438	0	438	0	(438)	-100.00%	Committee disbanded
Farm & Forestry Committee	100	175	0	175	0	175	0	175	0	(175)	-100.00%	
<b>Total Other General Govt</b>	<b>101</b>	<b>20,523</b>	<b>21,690</b>	<b>26,883</b>	<b>20,636</b>	<b>29,623</b>	<b>33,400</b>	<b>31,623</b>	<b>31,626</b>	<b>3</b>	<b>0.01%</b>	
<b>TOTAL GENERAL GOVT</b>	<b>102</b>	<b>607,035</b>	<b>571,729</b>	<b>663,542</b>	<b>574,750</b>	<b>696,500</b>	<b>595,041</b>	<b>735,793</b>	<b>764,065</b>	<b>28,272</b>	<b>3.84%</b>	
<b>PROTECTION OF PERSONS &amp; PROPERTY</b>												
Police Department:												
Salaries												
Chief	103	65,000	65,000	68,250	68,250	71,663	71,663	95,000	84,412	(10,588)	-11.15%	New hire
Holiday pay	104	1,750	249	1,803	0	1,857	914	4,416	2,597	(1,819)	-41.19%	
Chief Longevity bonus	105	0	0	0	0	300	300	0	0	0	0.00%	
Police Wages	106	131,375	88,108	135,316	118,099	139,809	139,019	153,790	153,790	0	0.00%	
Officers' Longevity bonus	107	0	0	0	0	0	0	150	0	(150)	-100.00%	
<b>Subtotal Salaries</b>	<b>108</b>	<b>198,125</b>	<b>153,357</b>	<b>205,369</b>	<b>186,349</b>	<b>213,629</b>	<b>211,896</b>	<b>253,356</b>	<b>240,799</b>	<b>(12,557)</b>	<b>-4.96%</b>	
Expenses												
Police Expenses	109	19,000	17,386	20,000	17,452	20,000	19,669	23,000	25,000	2,000	8.70%	Subscription fee for body cameras
Cruiser Maintenance	110	5,471	14,964	6,000	3,313	6,000	4,642	6,000	6,000	0	0.00%	
Community Policing Expenses	111	0	0	1,000	891	1,000	478	1,000	1,000	0	0.00%	
<b>Subtotal Expenses</b>	<b>112</b>	<b>24,471</b>	<b>32,350</b>	<b>27,000</b>	<b>21,656</b>	<b>27,000</b>	<b>24,789</b>	<b>30,000</b>	<b>32,000</b>	<b>2,000</b>	<b>6.67%</b>	
<b>Total Police</b>	<b>113</b>	<b>222,596</b>	<b>185,707</b>	<b>232,369</b>	<b>208,005</b>	<b>240,629</b>	<b>236,685</b>	<b>283,356</b>	<b>272,799</b>	<b>(10,557)</b>	<b>-3.73%</b>	
Fire Department:												
Salaries												
Chief	114	52,000	43,581	53,560	53,560	55,338	55,338	57,175	58,656	1,481	2.59%	
Longevity bonus	115	0	0	0	0	0	0	0	0	0	0.00%	
Training Wages	116	17,518	21,443	18,043	22,567	27,000	25,924	27,000	27,000	0	0.00%	
Call Wages	117	14,528	12,832	24,964	22,661	19,104	19,307	19,104	21,000	1,896	9.92%	FY26 more calls than anticipated. Anticipated FY27 increased activity
Longevity bonus	118	0	0	0	0	0	0	0	0	0	0.00%	

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<b>Subtotal Salaries</b>	<b>119</b>	<b>84,046</b>	<b>77,856</b>	<b>96,568</b>	<b>98,788</b>	<b>101,442</b>	<b>100,569</b>	<b>103,279</b>	<b>106,656</b>	<b>3,377</b>	<b>3.27%</b>	
Expenses												
Fire Dept Expenses	120	8,100	8,090	8,100	8,100	8,100	8,100	8,100	8,100	0	0.00%	
Maintenance	121	11,000	11,000	11,000	10,112	11,000	21,005	16,400	18,000	1,600	9.76%	Increasing cost for repairs
Equipment-SCBA Air Tanks 2-3/yr	122	2,200	2,160	0	0	0	0	0	0	0	0	
Fire Hose Replacement	123	2,000	3,900	0	0	0	0	0	0	0	0	
Turn Out Gear	124	4,600	8,097	0	0	0	0	0	0	0	0	
Equipment	125	7,000	6,955	18,600	16,412	18,600	20,788	18,600	18,800	200	1.08%	
<b>Subtotal Expenses</b>	<b>126</b>	<b>34,900</b>	<b>40,201</b>	<b>37,700</b>	<b>34,624</b>	<b>37,700</b>	<b>49,893</b>	<b>43,100</b>	<b>44,900</b>	<b>1,800</b>	<b>4.18%</b>	
<b>Total Fire</b>	<b>127</b>	<b>118,946</b>	<b>118,057</b>	<b>134,268</b>	<b>133,412</b>	<b>139,142</b>	<b>150,463</b>	<b>146,379</b>	<b>151,556</b>	<b>5,177</b>	<b>3.54%</b>	
Emergency Management												
Emergency Management Director	128	0	0	0	0	0	0	3,000	3,000	0	0.00%	
Emergency Management Expenses	129	1,990	1,236	1,990	1,990	1,990	0	1,990	2,000	10	0.50%	
Emergency Phone notification	130	1,500	1,500	1,500	1,500	1,621	1,702	1,670	2,120	450	26.97%	
Ambulance Service	131	34,133	34,133	34,986	34,986	35,861	35,861	36,936	39,160	2,224	6.02%	
Building Inspector	132	4,600	4,600	4,600	4,600	4,600	4,600	4,738	7,056	2,318	48.92%	Now includes Plumbing Inspector costs
Electrical Inspector Expenses	133	300	300	300	0	350	150	350	350	0	0.00%	
Dog Officer	134	3,268	3,268	3,366	3,366	3,472	2,677	5,818	5,932	114	1.96%	
Dog Officer Expenses	135	648	155	650	0	650	1,445	0	0	0	0	
Tree Warden is now HW Superinten	136	753	0	775	0	0	0	0	0	0	0	
Tree Warden Expenses	137	4,477	0	4,477	8,111	4,477	9,040	4,477	4,477	0	0.00%	
Constable	138	186	186	192	192	192	192	198	203	5	2.59%	
<b>Total Emergency Mgt</b>	<b>139</b>	<b>51,855</b>	<b>45,378</b>	<b>52,837</b>	<b>54,745</b>	<b>53,213</b>	<b>55,667</b>	<b>59,177</b>	<b>64,298</b>	<b>5,121</b>	<b>8.65%</b>	
<b>TOTAL PROT OF P &amp; P</b>	<b>140</b>	<b>393,397</b>	<b>349,142</b>	<b>419,473</b>	<b>396,162</b>	<b>432,984</b>	<b>442,814</b>	<b>488,912</b>	<b>488,653</b>	<b>(259)</b>	<b>-0.05%</b>	
<b>EDUCATION</b>												
Elementary School	141	2,250,948	2,250,948	2,334,670	2,334,670	2,469,397	2,485,092	2,593,638	2,757,618	163,980	6.32%	Using cash reserves for portion that will be reimbursed in FY28 by State Circuit Breaker
Amherst/Pelham Regional	142	1,546,692	1,546,692	1,560,473	1,560,473	1,653,932	1,654,101	1,780,721	1,793,663	12,942	0.73%	Shutesbury apportionment of the regional budget decreased for FY27
School Choice	143		95,051		87,644	0	0	0	0	0	0	
Charter Sending Tuition	144		78,282		71,307	0	0	0	0	0	0	
Elementary Transportation	145	84,330		73,318	73,318	88,142	88,142	82,431	118,819	36,388	44.14%	New contract; using \$15K cash reserves to ease in this spike
ARPS Regional Debt - Long Term	146	37,160	37,017	34,698	34,698	35,973	35,973	34,039	67,625	33,586	98.67%	Increase primarily due to first year debt service of High School Track and Field and Middle School Roof projects.
<b>TOTAL EDUCATION</b>	<b>147</b>	<b>3,919,130</b>	<b>4,007,990</b>	<b>4,003,159</b>	<b>4,162,110</b>	<b>4,247,444</b>	<b>4,263,308</b>	<b>4,490,829</b>	<b>4,737,725</b>	<b>246,896</b>	<b>5.50%</b>	
<b>PUBLIC WORKS &amp; FACILITIES</b>												
Highway Department:												
Salaries										0		
Highway Superintendent	148	72,269	72,269	67,000	74,437	69,224	67,667	75,217	77,165	1,948	2.59%	
Superintendent longevity bonus	149	0	0	313	0	0	0	0	0	0	0	
Wages	150	107,243	105,088	110,460	80,131	114,128	114,128	117,917	120,971	3,054	2.59%	
Longevity bonus	151	0	0	0	0	0	0	0	0	0	0	
<b>Subtotal Salaries</b>	<b>152</b>	<b>179,512</b>	<b>177,357</b>	<b>177,460</b>	<b>154,568</b>	<b>183,352</b>	<b>181,795</b>	<b>193,133</b>	<b>198,135</b>	<b>5,002</b>	<b>2.59%</b>	
Expenses												
General Expenses.	153	2,500	4,924	2,500	2,400	3,000	3,000	3,000	3,000	0	0.00%	
Materials	154	23,000	22,980	23,000	22,541	23,000	25,058	23,000	30,000	7,000	30.43%	Need to purchase culvert pipes and signs
Machinery Maintenance	155	28,000	37,996	28,000	30,200	28,000	37,081	28,000	40,000	12,000	42.86%	Dept. has a lot of machinery and repairs are more costly.
Tools and Equipment	156	2,500	2,445	2,500	2,343	2,500	2,500	2,500	5,000	2,500	100.00%	Price of tools has risen
Uniform Service	157	4,000	3,832	4,250	3,260	4,250	4,932	4,000	3,000	(1,000)	-25.00%	Clothing stipend replaces laundry services; reduces cost.
Gravel/Road Maint.	158	28,000	27,950	28,000	27,863	28,000	27,968	28,000	28,000	0	0.00%	
Striping/Road Markings	159	7,500	7,244	8,000	8,905	15,000	14,993	20,000	25,000	5,000	25.00%	FY26 price came in higher than budget
Catch Basin clean-up	160	5,000	4,119	5,500	4,991	5,500	6,009	6,000	7,000	1,000	16.67%	Fee increased for service
<b>Subtotal Expenses</b>	<b>161</b>	<b>100,500</b>	<b>111,490</b>	<b>101,750</b>	<b>102,503</b>	<b>109,250</b>	<b>121,541</b>	<b>114,500</b>	<b>141,000</b>	<b>26,500</b>	<b>23.14%</b>	
<b>Total Highway Dept</b>	<b>162</b>	<b>280,012</b>	<b>288,847</b>	<b>279,210</b>	<b>257,071</b>	<b>292,602</b>	<b>303,337</b>	<b>307,633</b>	<b>339,135</b>	<b>31,502</b>	<b>10.24%</b>	
Snow Removal:										0		

**SHUTESBURY FY27 TOWN BUDGET**

Expenditures Expense Category	No.	Budget FY23	Actual FY23	Budget FY24	Actual FY24	Budget FY25	Actual FY25	Budget FY26	Budget FY27	\$ Difference	% Difference	FY27 Notes
Wages overtime	163	25,714	17,879	26,000	9,539	26,000	26,936	31,367	32,123	756	2.41%	
Materials	164	50,875	64,181	50,875	39,857	50,875	83,550	50,875	60,000	9,125	17.94%	Increased prices for salt & sand. Consistently underfunded in recent years.
<b>Total Snow Removal</b>	<b>165</b>	<b>76,589</b>	<b>82,060</b>	<b>76,875</b>	<b>49,396</b>	<b>76,875</b>	<b>110,485</b>	<b>82,242</b>	<b>92,123</b>	<b>9,881</b>	<b>12.01%</b>	
Solid Waste:												
Recycling Coordinator- revolving fur	166	0	0	0	0	0	0	0	0	0	0	
Rubbish & Recycle Hauling	167	126,000	130,490	130,990	137,974	136,230	136,194	141,424	148,485	7,061	4.99%	5% increase per contract terms
Hazardous Waste Pickup	168	1,350	400	1,350	400	1,350	910	1,000	1,000	0	0.00%	
Sanitary Landfill-WM	169	35,940	36,519	35,940	38,574	38,000	35,117	39,000	40,000	1,000	2.56%	
Fire Station Mitigation	170	0	3,850	5,000	13,188	5,000	18,213	5,000	1,000	(4,000)	-80.00%	Less services needed
Fire Station Temporary Solution Fee	171	0	0	5,000	980	5,000	5,300	0	0	0		
<b>Total Solid Waste</b>	<b>172</b>	<b>163,290</b>	<b>171,259</b>	<b>178,280</b>	<b>191,116</b>	<b>185,580</b>	<b>195,733</b>	<b>186,424</b>	<b>190,485</b>	<b>4,061</b>	<b>2.18%</b>	
Water Quality	173	1,393	114	1,000	25	1,000	0	0	5,000	5,000		Includes water testing and reporting for library and Lake Wyola Advisory Committee
Cemetery:												
Cemetery Wages	174	4,438	1,353	4,571	2,057	4,708	1,972	3,370	3,457	87	2.59%	
Longevity bonus	175	0	0	0	0	0	0	0	0	0	0	
Cemetery Expenses	176	1,631	1,078	1,631	1,513	1,631	1,255	1,631	1,631	0	0.00%	
<b>Total Cemetery</b>	<b>177</b>	<b>6,069</b>	<b>2,431</b>	<b>6,202</b>	<b>3,570</b>	<b>6,339</b>	<b>3,227</b>	<b>5,001</b>	<b>5,088</b>	<b>87</b>	<b>1.75%</b>	
<b>TOTAL DPW/ FACILITIES</b>	<b>178</b>	<b>527,352</b>	<b>544,711</b>	<b>541,567</b>	<b>501,178</b>	<b>562,396</b>	<b>612,782</b>	<b>581,300</b>	<b>631,832</b>	<b>50,531</b>	<b>8.69%</b>	
<b>HUMAN SERVICES</b>												
County Health Finance Salary	179	2,026	0	2,087	0	0	0	0	0	0	0	
Longevity bonus	180	0	0	0	0	0	0	0	0	0	0	
Professional Bd. Health Services	181	32,484	32,484	40,000	14,671	31,414	31,414	32,143	32,000	(143)	-0.44%	Potential new model; Placeholder for now
Board of Health Expenses	182	1,900	1,900	1,900	1,524	1,900	354	1,900	1,900	0	0.00%	
Board of Health - Mosquito Control	183	0	3,328	5,000	5,000	5,000	0	5,250	5,250	0	0.00%	
Inspector of Animals	184	566	566	566	566	566	436	1,000	1,000	0	0.00%	
Council on Aging	185	200	0	200	200	200	200	200	200	0	0.00%	
Veteran's Benefits	186	4,284	135	4,284	3,662	5,585	12,707	11,000	11,000	0	0.00%	75% will be reimbursed in FY28. Using cash reserves for \$8,250
Veterans' Programs	187	4,389	4,389	4,389	4,505	4,922	4,921	5,188	5,777	589	11.36%	
<b>TOTAL HUMAN SERVICES</b>	<b>188</b>	<b>45,849</b>	<b>42,802</b>	<b>58,425</b>	<b>30,128</b>	<b>49,587</b>	<b>50,032</b>	<b>56,681</b>	<b>57,127</b>	<b>446</b>	<b>0.79%</b>	
<b>CULTURE &amp; RECREATION</b>												
Salaries												
Librarian	189	55,224	55,224	56,881	56,881	58,769	58,769	60,720	62,293	1,573	2.59%	
Longevity bonus	190	750	750	0	0	0	0	150	0	(150)		
Assistant/Aides	191	18,465	16,025	19,019	19,019	24,337	21,801	25,145	25,796	651	2.59%	
longevity bonus	192	150	150	0	0	0	0	0	0	0	0	
<b>Subtotal Salaries</b>	<b>193</b>	<b>74,589</b>	<b>72,149</b>	<b>75,900</b>	<b>75,900</b>	<b>83,106</b>	<b>80,570</b>	<b>86,015</b>	<b>88,089</b>	<b>2,074</b>	<b>2.41%</b>	
Expenses												
Library Expenses	194	19,856	19,856	20,756	20,756	21,756	21,756	22,756	23,402	646	2.84%	
Recreation Committee	195	3,000	2,969	3,000	2,794	3,000	2,987	3,000	3,000	0	0.00%	
Open Space Committee	196	1,500	0	1,500	0	1,500	0	1,500	1,500	0	0.00%	
Historical Commission	197	360	0	360	0	360	0	360	360	0	0.00%	
Memorial Day	198	298	129	298	298	298	0	298	298	0	0.00%	
<b>Subtotal Expenses</b>	<b>199</b>	<b>25,014</b>	<b>22,954</b>	<b>25,914</b>	<b>23,848</b>	<b>26,914</b>	<b>24,743</b>	<b>27,914</b>	<b>28,560</b>	<b>646</b>	<b>2.31%</b>	
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>200</b>	<b>99,603</b>	<b>95,102</b>	<b>101,814</b>	<b>99,748</b>	<b>110,020</b>	<b>105,312</b>	<b>113,929</b>	<b>116,649</b>	<b>2,720</b>	<b>2.39%</b>	
<b>DEBT SERVICE</b>												
Principal - Long-Term Debt:												
New Dump Truck 2024	201			45,000				56,250	56,250	0	0.00%	
2024 Backhoe principle	202							30,000	30,000	0	0.00%	
Lock's Pond Culvert	203							6,932	6,931	(1)	-0.01%	
Dump Truck	204	0	0	0	0	0	0	0	0	0	0	
WPAT septic repair	205	20,435	10,148	20,435	6,574	20,435	6,579	10,000	10,000	0	0.00%	

**SHUTESBURY FY27 TOWN BUDGET**

<b>SHUTESBURY FY27 TOWN BUDGET</b>											
<b>Expenditures</b>		<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>		
<b>Expense Category</b>	<b>No.</b>	<b>FY23</b>	<b>FY23</b>	<b>FY24</b>	<b>FY24</b>	<b>FY25</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>\$ Difference</b>	<b>% Difference</b>
Library Principal	207								78,191	78,191	
PFAS Loan	208								18,750	18,750	
<b>Total Principal - Long-Term Debt</b>	<b>209</b>	<b>20,435</b>	<b>10,148</b>	<b>65,435</b>	<b>6,574</b>	<b>20,435</b>	<b>6,579</b>	<b>103,182</b>	<b>200,122</b>	<b>96,940</b>	<b>93.95%</b>
Interest - Long-Term Debt:											
New Dump Truck 2024	210			13,500		10,913		10,995	5,890	(5,105)	-46.43%
2024 Backhoe interest	211					5,820		5,864	3,142	(2,722)	-46.42%
Lock's Pond Culvert	212					9,748		9,822	6,775	(3,047)	-31.02%
PFAS Loan	213							7,330	5,240	(2,090)	-28.51%
Library Bldg- debt excluded	214					0	0	0	42,668	42,668	
<b>Total Interest - Long-Term Debt</b>	<b>215</b>	<b>0</b>	<b>0</b>	<b>13,500</b>	<b>0</b>	<b>26,481</b>	<b>0</b>	<b>34,011</b>	<b>63,715</b>	<b>29,704</b>	<b>87.34%</b>
Short-Term Notes	216	2,000	0	2,000	650	2,000	25,766	2,000	2,000	0	0.00%
<b>TOTAL DEBT SERVICE</b>	<b>217</b>	<b>22,435</b>	<b>10,148</b>	<b>80,935</b>	<b>7,224</b>	<b>48,916</b>	<b>32,345</b>	<b>139,193</b>	<b>265,837</b>	<b>126,644</b>	<b>90.98%</b>
<b>MISCELLANEOUS</b>											
Retirement County	218	250,000	245,607	270,000	253,398	270,000	254,021	260,000	254,073	(5,927)	-2.28%
Unemployment Compensation	219	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0	0.00%
Health Insurance	220	520,000	448,964	520,000	446,585	520,000	533,936	743,000	808,068	65,068	8.76%
Hamp Trust Employee Co-Pay Acct	221	2,500	100	2,500	0	2,500	0	2,500	2,500	0	0.00%
OPEB Trust Fund	222	50,000	50,000	50,000	50,000	50,000	50,000	0	25,000	25,000	
Sick Bank Benefit	223	500	500	500	0	500	0	500	0	(500)	-100.00%
Medicare Tax	224	43,900	43,570	45,217	44,018	46,718	50,009	49,054	53,950	4,896	9.98%
Insurance and Bonds	225	68,000	67,999	70,000	68,401	72,000	67,359	79,000	79,000	0	0.00%
Council of Gov't Assmnts - FRCOG	226	12,910	12,910	12,877	12,877	12,877	12,676	15,596	17,026	1,430	9.17%
Library Building Fund	227	0	0	0	0	0	0	0	0	0	
Town Bldg Repairs/Maint Fund	228	0	0	0	0	40,000	0	0	20,000	20,000	
COVID Bonus	229	0	0	0	0	0	0	0	0	0	
Transfer to Capital Stabilization	230	112,695	112,695	54,195	54,195	86,214	86,214	0	0	0	
<b>TOTAL MISCELLANEOUS</b>	<b>231</b>	<b>1,065,505</b>	<b>986,844</b>	<b>1,030,289</b>	<b>934,474</b>	<b>1,105,809</b>	<b>1,059,215</b>	<b>1,154,650</b>	<b>1,264,617</b>	<b>109,967</b>	<b>9.52%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>232</b>	<b>6,680,307</b>	<b>6,608,469</b>	<b>6,899,204</b>	<b>6,705,774</b>	<b>7,253,655</b>	<b>7,160,848</b>	<b>7,761,287</b>	<b>8,326,503</b>	<b>565,217</b>	<b>7.28%</b>
<b>TOTAL REVENUE</b>	<b>233</b>	<b>6,714,242</b>	<b>6,714,242</b>	<b>6,940,114</b>	<b>6,940,114</b>	<b>7,254,777</b>	<b>7,254,777</b>	<b>7,760,347</b>	<b>8,326,503</b>	<b>566,157</b>	<b>7.30%</b>
<b>GAP</b>	<b>234</b>	<b>33,936</b>	<b>105,774</b>	<b>40,910</b>	<b>234,340</b>	<b>1,122</b>	<b>93,929</b>	<b>(940)</b>	<b>(0)</b>	<b>940</b>	<b>-99.98%</b>

Policy changes have slowed the rise to about 9% for FY27. Applying \$25K of cash reserves to ease increase.

Hiatus for FY26 payment. Easing back into operating budget with cash reserves

Hiatus in FY26. Restarting with \$20K