

TOWN OF SHUTESBURY PROJECTED REVENUES		TM approved FY17	final CS /Aid/Recap FY17	TM approved FY18	final CS /Aid/Recap FY18	proposed FY19	proposed FY20	FY20 v 19 % Chg	FY20 v 19 \$ Chg
PROPERTY TAX LEVY									
Previous Levy before Debt Exc.	1	4,712,235	4,719,004	4,869,307	4,869,307	5,023,702	5,228,299	104.07%	204,598
2.5% equals	2	117,806	117,975	47,293	121,736	125,593	130,707	4.07%	5,115
New Growth- includes solar PILOT	3	20,000	32,328	20,000	32,659	79,005	60,000	-24.06%	(19,005)
Override	4	-	-	-	-	-	-	-	-
Property Tax Levy Limit Total	5	4,850,041	4,869,307	4,936,600	5,023,702	5,228,299	5,419,007	3.65%	190,707
Total Town Assessed Value	6	212,759,920	212,759,920	212,759,920	218,851,870	218,851,870	218,851,870	0.00%	-
Levy Ceiling	7	5,318,998	5,318,998	5,318,998	5,471,297	5,471,297	5,471,297	0.00%	-
Levy Limit % of Levy Ceiling	8	91.2%	91.5%	92.8%	91.8%	95.6%	99.0%	3.65%	0
Debt Exclusions (Incl in Tax Levy)									
Broadband Fiber Network:	10								
Broadband Fiber Network Principle	11						-		
Broadband Fiber Network Interest	12					0	0		-
Regional Schools:	13								
2016-New 10 Year Regional Capital Plan	14	27,852	27,852	22,543	22,543	27,770	28,748	3.52%	978
Senior High Building & Track	15	-	-	-	-	-	-		-
Debt Exclusions Total	16	27,852	27,852	22,543	22,543	27,770	28,748	3.52%	978
Maximum allowed Levy	17	4,877,893	4,897,159	4,959,143	5,046,245	5,256,069	5,447,755	3.65%	191,685
(see Levy Calculation sheet)	18								
Less Excess Levy Capacity	19	(20,000)	(32,691)	(20,000)	(144,261)	(165,575)	(165,575)	0.00%	-
Tax Levy	20	4,857,893	4,864,468	4,939,143	4,901,984	5,090,494	5,282,180	3.77%	191,685
(see Recap p.1 col. f)	21								
Less Overlay	22	(40,000)	(40,000)	(40,000)	(40,192)	(40,000)	(40,000)	0.00%	192
TOTAL TAX LEVY	23	4,817,893	4,824,468	4,899,143	4,861,792	5,050,494	5,242,180	3.80%	191,685
Levy % of Levy Limit ((excl overlay))	24	99.6%	99.3%	99.6%	97.1%	96.8%	97.0%	0.11%	(0)
New Tax Revenue	25	171,118	177,693	74,675	37,324	188,703	191,685	1.58%	2,983
STATE (CHERRY SHEET)									
State (Cherry Sheet) Aid									
Chapter 70	26				626,876	626,876	629,216	0.37%	2,340
Charter Tuition Assessment Reimbursement	27				27,912	27,912	18,483	-33.78%	-
School Choice Receiving Tuition	28					0	0		-
Unrestricted General Government Aid (UGGA)	29				175,341	175,341	180,075	2.70%	0
Veterans Benefits	30				-	-	6,074		-
Exempt: VBS and Elderly	31				5,762	5,762	6,766	17.42%	-

TOWN OF SHUTESBURY PROJECTED REVENUES		TM approved FY17	final CS /Aid/Recap FY17	TM approved FY18	final CS /Aid/Recap FY18	proposed FY19	proposed FY20	FY20 v 19 % Chg	FY20 v 19 \$ Chg
State Owned Land	32				17,901	17,867	17,004	-4.83%	(34)
Public Libraries	33				2,957	2,872	3,211	11.80%	(85)
State (Cherry Sheet) Aid Sub-Total	34	825,599	837,697	824,493	856,749	856,630	860,829	0.49%	(119)
State (Cherry Sheet) Assessments									
Air Pollution	35				(534)	(534)	(514)	-3.75%	20
RMV Non-Renewal Surcharge	36				(1,400)	(1,400)	(1,400)	0.00%	-
Regional Transit	37				(139)	(139)	(27)	-80.58%	112
School Choice Sending Tuition	38				(82,077)	(77,323)	(75,938)	-1.79%	1,385
Charter School Sending Tuition	39				(79,704)	(79,684)	(66,577)	-16.45%	13,107
Total Intergovernmental Expenses Sub-Total	40	(60,732)	(94,566)	(81,565)	(163,854)	(159,080)	(144,456)	-9.19%	14,624
Net State Aid Total	41	764,867	743,131	742,928	692,895	697,550	716,373	2.70%	18,823
LOCAL ESTIMATED RECEIPTS									
Motor Vehicle Taxes	42	174,000	190,756	170,000	202,387	190,000	195,180	2.73%	5,180
Penalties/Interest & Fees	43	15,755	19,873	16,847	14,891	14,000	14,000	0.00%	-
Payments in Lieu of Taxes	44	319,000	341,037	330,258	343,095	340,000	340,000	0.00%	-
Payment in Lieu of Taxes-SOLAR - \$37,500 in new Gro	45					0	0		-
Departmental Revenue	46	25,000	35,763	32,500	36,682	35,500	35,000	-1.41%	(500)
Court Fines	47	11,000	14,462	14,000	5,645	14,500	5,000	-65.52%	(9,500)
Investment Income	48	5,000	9,943	4,000	11,691	9,000	11,000	22.22%	2,000
Medicaid Reimbursement	49		11,130	14,200	11,419	11,000	11,000	0.00%	-
Eastern Franklin Board of Health	53	1,750	1,750	1,750	2,026	1,838	1,883	2.45%	45
Miscellaneous	50	1,000	22,632	1,000	0	1,000	0	-100.00%	(1,000)
Local Sources Total	51	552,505	647,346	584,555	627,836	616,838	613,063	-0.61%	(3,775)
LEVY, STATE AID & LOCAL REC TOTAL									
	52	6,135,265	6,214,945	6,226,626	6,182,523	6,364,883	6,571,616	3.25%	206,733
FREE CASH/ warrant article									
Use of Free Cash to fund short term Broadband Debt						18,775		-100.00%	(18,775)
Use of Free Cash to fund short term costs at SES						42,000		-100.00%	(42,000)
LEVY, STATE AID, LOCAL RECEIPTS & Free Cash		6,135,265	6,214,945	6,226,626	6,182,523	6,425,658	6,571,616	2.27%	145,958
OTHER SOURCES									
WPAT Septic Repair #1,#2,#3, and #4	53	20,425	20,425	20,425	20,425	20,425	20,425	0.00%	-
Other Sources Total	54	20,425	20,425	20,425	20,425	20,425	20,425	0.00%	-
TOTAL REVENUES	55	6,155,690	6,235,370	6,247,051	6,202,948	6,446,083	6,592,041	2.26%	145,958

Expenditures			Budget	Actual	Budget	Actual	Budget	Budget	\$	%
Expense Category		No.	FY17	FY17	FY18	FY18	FY19	FY20	Chg	Chg
	Subtotal Salaries		23,167	23,167	23,514	23,514	24,102	41,323	17,221	71.45%
	Expenses									
	Town Clerk Certification	46	0	0	0	0	0	0	0	
	Expenses	47	1,000	864	1,000	700	950	1,250	300	31.58%
	Subtotal Expenses		1,000	864	1,000	700	950	1,250	300	31.58%
	Total Town Clerk		24,167	24,031	24,514	24,214	25,052	42,573	17,521	69.94%
	Record Storage Committee	48					500	100	-400	-80.00%
	Board of Registrars:									
	Salaries	49	838	838	851	805	200	206	6	3.00%
	Expenses	50	7,000	6,342	6,702	2,531	5,500	5,550	50	0.91%
	Total Registrars		7,838	7,180	7,553	3,335	5,700	5,756	56	0.98%
								0		
	The Dam:									
	Salary - Keeper	51	2,628	2,628	2,667	2,667	2,734	2,816	82	3.00%
	Salary - Assistant Keeper	52	122	122	123	123	126	129	4	3.00%
	Dam Management Consult	53	1,000	607	1,000	3,107	1,000	1,000	0	0.00%
	Total The Dam		3,749	3,357	3,790	5,897	3,859	3,945	86	2.22%
	Land Use Clerk									
	Salary - Clerk	54					16,050	16,531	481	3.00%
	Conservation Commission									
	Salary - Clerk	55	5,156	5,156	5,234	5,234	0	0	0	
	Expenses	56	1,164	648	1,164	700	1,164	1,164	0	0.00%
	Planning Board									
	Salary - Clerk	57			2,700	1,702	0	0	0	
	Expenses	58	1,492	1,492	1,492	658	1,492	1,492	0	0.00%
	Water Resources Com. Expenses	59	600	0	600	0	600	600	0	0.00%
	Zoning Board of Appeals									
	Salary - Clerk	60	1,272	753	1,291	890	0	0	0	
	Expenses	61	1,000	0	1,000	504	1,000	1,000	0	0.00%
	Town Buildings:									
	Custodial Wages	62	8,148	4,030	6,808	4,864	5,938	6,116	178	3.00%
	Expenses									
	Equipment Maintenance	63	6,997	5,226	6,997	6,997	6,997	6,997	0	0.00%
	Electricity	64	10,000	9,490	10,000	10,697	10,000	10,000	0	0.00%
	Heating	65	17,000	9,555	14,000	11,168	14,000	14,000	0	0.00%
	Telephone	66	7,320	5,872	7,320	6,832	7,320	7,320	0	0.00%
	Internet	67	0	3,392	0	3,626	0	0	0	
	Supplies	68	1,791	1,791	1,791	1,791	1,791	1,791	0	0.00%
	Repairs	69	9,451	8,099	9,451	8,631	9,451	9,451	0	0.00%
	Total Town Buildings		60,707	47,454	56,367	54,604	55,497	55,675	178	0.32%
	Town Vehicle Energy:									
	Fuel	70	36,131	28,764	34,131	34,131	34,131	34,131	0	0.00%
	Other General Government:									
	Copier Expense	71	4,500	4,192	1,500	1,137	1,500	1,500	0	0.00%
	Postage	72	1,800	932	1,800	1,033	1,800	1,800	0	0.00%
	Printing & Advertising	73	4,000	1,171	4,000	1,051	4,000	3,000	-1,000	-25.00%
	IT support	74	2,100	1,750	2,100	1,327	2,100	2,100	0	0.00%
	Town Newsletter	75	3,780	1,883	3,780	1,918	3,780	3,780	0	0.00%
	Annual Town Report	76	1,130	1,016	1,130	1,044	1,130	1,130	0	0.00%
	Office Supplies	77	1,219	1,219	1,219	1,026	1,219	1,219	0	0.00%
	Office Equipment	78	4,000	3,301	4,000	1,129	4,000	4,000	0	0.00%
	Town Center Committee	79	298	0	298	0	298	0	-298	-100.00%
	Energy Committee	80	995	0	995	0	995	200	-795	-79.90%
	ADA Committee	81	438	0	438	0	438	438	0	0.00%
	Broadband Committee	82	500	0	500	0	500	500	0	0.00%
	Farm & Forestry Committee	83	175	0	175	0	175	175	0	0.00%
	Total Other General Govt		24,935	15,464	21,935	9,664	21,935	19,842	-2,093	-9.54%
	TOTAL GENERAL GOVT		516,545	413,110	505,172	421,857	516,208	540,313	24,104	4.67%
	PROTECTION OF PERSONS & PROPERTY									
	Police Department:									
	Salaries									
	Chief	84	71,777	74,255	76,489	83,448	60,000	61,800	1,800	3.00%
	holiday pay	85						1,664		
	longevity bonus	86	0	0	0	0	0	0	0	
	Police Wages	87	101,433	122,849	120,533	117,201	124,149	122,278	-1,871	-1.51%
	overtime	88						2,500		
	holiday pay	89						2,567		
	night time differential	90						3,663		
	cell phone stipend	91						1,992		
	Subtotal Expenses							133,000		11%
	longevity bonus	92	0	0	0	0	0	0	0	
	Subtotal Salaries		173,210	197,104	197,022	200,650	184,149	196,464	12,315	6.69%
	Expenses									
	Expenses	93	18,000	14,662	19,000	12,113	19,000	19,000	0	0.00%
	Cruiser Maintenance	94	5,471	7,248	5,471	5,051	5,471	5,471	0	0.00%
	Subtotal Expenses		23,471	21,909	24,471	17,164	24,471	24,471	0	0.00%

Expenditures			Budget	Actual	Budget	Actual	Budget	Budget	\$	%
Expense Category		No.	FY17	FY17	FY18	FY18	FY19	FY20	Chg	Chg
Total Police			196,681	219,013	221,493	217,813	208,620	220,935	12,315	5.90%
Fire Department:										
Salaries										
Chief	95		54,590	54,590	55,409	55,409	65,000	66,950	1,950	3.00%
longevity bonus	96		0	0	0	0	1,000		-1,000	-100.00%
Training Wages	97		12,500	8,073	12,688	12,769	18,106	16,320	-1,786	-9.86%
Call Wages	98		12,631	7,836	12,820	7,645	13,141	13,535	394	3.00%
longevity bonus	99		0	0	0	0	0	0	0	
Subtotal Salaries			79,721	70,499	80,917	75,823	97,247	96,805	-442	-0.45%
Expenses										
Expenses	100		6,400	5,990	6,400	6,400	6,400	6,600	200	3.13%
Maintenance	101		11,000	11,000	11,000	10,810	11,000	11,000	0	0.00%
Equipment-SCBA Air Tanks 2-3 per year	102		2,000	2,000	2,000	1,984	2,000	2,000	0	0.00%
Fire Hose Replacement	103		2,000	1,940	2,000	1,982	2,000	2,000	0	0.00%
Turn Out Gear	104				3,800	3,800	4,000	4,400	400	10.00%
Equipment	105		7,500	7,441	7,500	7,500	7,500	7,500	0	0.00%
Subtotal Expenses			28,900	28,372	32,700	32,476	32,900	33,500	600	1.82%
Total Fire			108,621	98,871	113,617	108,299	130,147	130,305	158	0.12%
Emergency Mangement	106		1,990	1,990	1,990	1,990	1,990	1,990	0	0.00%
Emergency Phone notification	107		2,000	2,000	2,000	2,000	2,000	2,000	0	0.00%
Ambulance Service	108		29,000	29,000	29,870	29,870	30,766	31,689	923	3.00%
Building Inspector	109		4,000	4,500	4,500	4,500	4,500	4,500	0	0.00%
Dog Officer	110		2,758	2,758	2,884	2,884	2,956	3,044	89	3.00%
Dog Officer Expenses	111		432	0	432	0	648	648	0	0.00%
Tree Warden	112		618	0	646	0	682	703	20	3.00%
Tree Warden Expenses	113		4,477	0	4,477	0	4,477	4,477	0	0.00%
Constable	114		152	152	160	160	169	174	5	3.00%
Total Emergency Mgt			45,427	40,400	46,959	41,404	48,188	49,225	1,037	2.15%
TOTAL PROT OF P & P			350,729	358,284	382,069	367,516	386,955	400,466	13,511	3.49%
EDUCATION										
Elementary School	115		1,900,317	1,866,237	1,946,323	1,987,323	2,038,086	2,172,311	134,225	6.59%
Amherst/Pelham Regional	116		1,700,341	1,682,175	1,735,946	1,735,946	1,775,964	1,775,644	-320	-0.02%
School Choice	117		0	58,214	0	0	0	0	0	
Charter Sending Tuition	118			20,892	0	0	0	0	0	
Elementary Transportation	119		71,272	70,086	65,088	64,603	59,352	65,845	6,493	10.94%
Regional Debt Assessments:	120								0	
High School Bonds - Long Term	121		27,852	27,852	22,543	22,728	27,770	28,748	978	3.52%
Total Education			3,699,782	3,725,456	3,769,900	3,810,600	3,901,172	4,042,548	141,376	3.62%
PUBLIC WORKS & FACILITIES										
Highway Department:										
Salaries										
Highway Superintendent	122		62,840	62,840	63,772	63,772	65,367	67,328	1,961	3.00%
longevity bonus	123		0	0	0	0	1,000		-1,000	-100.00%
Wages	124		86,510	85,072	87,808	78,526	90,003	92,703	2,700	3.00%
longevity bonus	125		0	0	0	0	0	0	0	
Subtotal Salaries			149,350	147,912	151,580	142,298	156,370	160,031	3,661	2.34%
Expenses										
Expenses	126		2,686	2,499	2,686	2,686	2,686	2,686	0	0.00%
Materials	127		24,870	24,006	24,870	25,763	24,870	24,870	0	0.00%
Machinery Maintenance	128		32,000	31,296	32,000	32,704	32,000	30,000	-2,000	-6.25%
Tools and Equipment	129		2,800	1,494	2,800	10,102	2,800	2,800	0	0.00%
Uniform Service	130		4,100	4,580	4,600	2,773	4,600	4,000	-600	-13.04%
Gravel Road Maint.	131		30,000	24,557	30,000	27,519	30,000	30,000	0	0.00%
Striping	132		7,500	7,327	7,500	4,158	7,500	7,500	0	0.00%
Catch Basing clean-up	133		5,000	438	5,000	4,070	5,000	5,000	0	0.00%
Subtotal Expenses			108,956	96,198	109,456	109,776	109,456	106,856	-2,600	-2.38%
Total Highway Dept			258,306	244,110	261,036	252,074	265,826	266,887	1,061	0.40%
Snow Removal:										
Wages overtime	134		22,355	19,293	22,690	25,461	23,258	23,955	698	3.00%
Materials	135		50,000	66,838	50,000	65,136	50,000	50,000	0	0.00%
Total Snow Removal			72,355	86,131	72,690	90,598	73,258	73,955	698	0.95%
Solid Waste:										
Recycling Coordinator- revolving fund	136		0	0	0	0	0	0	0	
Rubbish & Recycle Hauling/FY18	137		60,271	57,781	62,400	62,400	63,300	64,200	900	1.42%
Hazardous Waste Pickup	138		1,350	200	1,350	100	1,350	1,350	0	0.00%
Sanitary Landfill-MRF	139		22,239	20,327	25,769	23,779	25,769	27,125	1,356	5.26%
Total Solide Waste			83,860	78,309	89,519	86,279	90,419	92,675	2,256	2.50%
Water Quality	140		1,393	610	1,393	100	1,393	1,393	0	0.00%
Cemetery:										
Cemetery Wages	141		3,857	2,069	3,916	1,690	4,014	4,135	120	3.00%
longevity bonus	142								0	
Cemetery Expenses	143		1,631	907	1,631	1,624	1,631	1,631	0	0.00%
Total Cemetery			5,488	2,977	5,547	3,314	5,645	5,766	120	2.13%
TOTAL DPW / FACILITIES			421,402	412,136	430,186	432,365	436,540	440,676	4,135	0.95%
HUMAN SERVICES										
County Health Finance Salary	144		1,748	1,748	1,792	1,792	1,837	1,883	46	2.51%

Expenditures			Budget	Actual	Budget	Actual	Budget	Budget	\$	%
Expense Category		No.	FY17	FY17	FY18	FY18	FY19	FY20	Chg	Chg
	longevity bonus	145			0	0	0	0	0	
	County Health District	146	28,635	28,635	29,351	29,207	29,791	30,536	745	2.50%
	Board of Health Expenses	147	1,900	1,560	1,900	558	1,900	1,900	0	0.00%
	Board of Health Expenses-Flu Expenses	148	450	0	450	0	0	0	0	
	Inspector of Animals	149	527	527	527	527	549	566	16	3.00%
	Council on Aging	150	200	168	200	190	200	200	0	0.00%
	Veteran's Benefits	151	20,000	6,301	10,000	383	10,000	10,000	0	0.00%
	Veterans' Programs	152	3,500	2,954	3,337	3,337	3,402	3,528	126	3.70%
	Total Human Services		56,960	41,892	47,556	35,993	47,679	48,613	934	1.96%
CULTURE & RECREATION										
Salaries										
	Librarian	153	41,178	41,178	41,811	41,811	42,856	44,141	1,286	3.00%
	longevity bonus	154	0	0	500	500	0	0	0	
	Assistant/Aides	155	15,073	14,890	15,831	15,831	16,227	16,714	487	3.00%
	longevity bonus	156	0	0	0	0	0	0	0	
	Subtotal Salaries		56,251	56,068	58,141	58,142	59,083	60,855	1,772	3.00%
Expenses										
	Library Expenses	157	13,666	13,667	14,051	14,051	14,898	16,974	2,076	13.93%
	Recreation Committee	158	497	0	497	1,125	750	750	0	0.00%
	Open Space Committee	159	497	0	497	0	100	100	0	0.00%
	Historical Commission	160	350	53	360	350	360	360	0	0.00%
	Memorial Day	161	298	158	298	244	298	298	0	0.00%
	Subtotal Salaries		15,308	13,878	15,703	15,770	16,406	18,482	2,076	12.65%
	Total Culture & Rec		71,559	69,946	73,844	73,912	75,489	79,337	3,848	5.10%
DEBT SERVICE										
Principal - Long-Term Debt:										
	Fire Truck	162	86,800	86,800	86,800	86,800	86,800	88,788	1,988	2.29%
	Dump Truck	163	20,000	20,000	20,000	20,000	20,000	20,960	960	4.80%
	WPAT septic repair	164	20,435	20,434	20,435	20,435	20,435	20,435	0	0.00%
	Broadband Fiber Network	165					0	0	0	
Interest - Long-Term Debt:										
	Fire Truck	166	7,951	7,951	5,963	5,963	3,975	1,988	-1,988	
	Dump Truck	167	800	82	2,500	1,920	1,440	960	-480	-33.33%
	Short-Term Notes	168	2,000	1,500	2,000	3,695	2,000	5,000	3,000	150.00%
	Broadband Fiber Network (& debt excl/REV)	169					15,091	0	-15,091	-100.00%
	Total Debt Service		137,986	136,768	137,698	138,814	149,741	138,130	-11,611	-7.75%
MISCELLANEOUS										
	Retirement County	170	172,899	172,399	181,433	181,281	195,133	214,171	19,038	9.76%
	Unemployment Compensation	171	15,000	15,971	15,000	12,816	1,000	1,000	0	0.00%
	Health Insurance	172	459,900	402,072	500,000	399,280	501,500	474,941	-26,559	-5.30%
	Hamp Trust Employee Co-Pay Account	173						4,582		
	OPEB Trust Fund	174	50,000	50,000	50,000	50,000	50,000	50,000	0	0.00%
	Sick Bank Benefit	175	500	0	500	0	500	500	0	0.00%
	Medicare Tax	176	37,822	35,384	38,389	36,571	39,349	40,136	787	2.00%
	Insurance and Bonds	177	70,000	54,766	65,000	64,771	65,000	67,000	2,000	3.08%
	Council Of Gov't Assessments	178	13,987	13,987	14,304	14,304	14,304	13,628	-676	-4.73%
	Gasoline Leak/fire station-fund 30	179	15,000	15,000	10,000	10,000	10,000	6,000	-4,000	-40.00%
	Transfer to Capital Projects: below30	180	0	0	0	0	0	0	0	
	Library Building Fund	181	25,000	25,000	25,000	25,000	25,000	25,000	0	0.00%
	Town Bldg Repairs/Maint Fund	182	25,000	25,000	0	0	0	5,000	5,000	
	GASB 45 Actuarial study	183	0	0	0	0	0	0	0	
	Energy Efficiency projects	184	14,618	0	0	1,262	0	0	0	
	Wired West Annual Fee	185	1,000	1,000	1,000	1,000	0	0	0	
	Transfer to Capital Stabilization	186							0	
	Total Miscellaneous		900,725	810,580	900,626	796,285	901,786	901,958	172	0.02%
	TOTAL OPERATING EXPENSES		6,155,690	5,968,171	6,247,051	6,077,342	6,415,570	6,592,040	176,470	2.75%
	TOTAL REVENUE PROJECTIONS		6,155,690	6,235,370	6,247,051	6,202,948	6,446,083	6,592,041	145,958	2.26%
	GAP		0	-267,199	0	125,605	30,512	0	-30,512	-100.00%