

	FY24 Budget		FY24 Amended Budget (STM)		FY25 Recommended Budget	
General Government						
Moderator Expenses	\$	-	\$	-	\$	-
Select Board Expenses	\$	8,300.00	\$	8,300.00	\$	3,442.00
Select Board Expenses--Minutes	\$	1,640.00	\$	1,640.00	\$	2,040.00
Wage Adjustments	\$	-	\$	-	\$	20,000.00
Certification Stipends	\$	-	\$	-	\$	-
Internet Service	\$	2,639.76	\$	2,639.76	\$	2,639.76
Webpage Maintenance	\$	5,750.00	\$	5,750.00	\$	5,750.00
Employment Advertising	\$	1,000.00	\$	1,000.00	\$	1,000.00
Town Administrator Salary	\$	98,100.00	\$	98,100.00	\$	117,500.00
Administrative Assistant Wages	\$	16,560.27	\$	16,560.27	\$	17,057.08
Administration Expenses	\$	1,500.00	\$	1,500.00	\$	1,500.00
Photocopier Lease and Supplies	\$	3,125.00	\$	3,125.00	\$	3,425.00
Postage	\$	17,650.00	\$	17,650.00	\$	17,650.00
Finance Committee Expenses	\$	200.00	\$	200.00	\$	200.00
Reserve Fund	\$	5,000.00	\$	5,000.00	\$	30,000.00
Town Accountant Salary	\$	58,962.80	\$	58,962.80	\$	60,731.68
Assistant Accountant Wages	\$	19,811.24	\$	19,811.24	\$	20,405.58
Independent Audit	\$	47,000.00	\$	47,000.00	\$	47,000.00
GASB 34--Fixed Asset Study	\$	-	\$	-	\$	-
Town Accountant Expenses	\$	3,400.00	\$	3,400.00	\$	1,300.00
Accounting Software Support	\$	4,432.54	\$	4,432.54	\$	4,654.17
Principal Assessor	\$	-	\$	36,000.00	\$	40,000.00
Assessor Admin Assistant	\$	30,549.68	\$	30,549.68	\$	24,000.00
Assessors Expenses	\$	4,300.00	\$	4,300.00	\$	4,300.00
Assessors Software Support	\$	12,999.00	\$	12,999.00	\$	15,152.00
Assessors - Town Maps	\$	4,500.00	\$	4,500.00	\$	4,500.00
Assessors--Consultants	\$	52,623.64	\$	16,623.64	\$	13,570.32
Assessors--Tri-Annual Re-Eval	\$	-	\$	-	\$	-
Assessors-Cyclical Inspections	\$	2,250.00	\$	2,250.00	\$	3,600.00
Treasurer/Collect Salary	\$	67,436.46	\$	67,436.46	\$	70,361.20
Treas/Collect--Certification Stipend	\$	1,000.00	\$	1,000.00	\$	1,000.00
Treasurer/Collector Wages	\$	64,486.95	\$	64,486.95	\$	66,499.67
Treasurer/Collector Expenses	\$	8,975.00	\$	8,975.00	\$	8,975.00
Treasurer - Software Support	\$	13,381.26	\$	13,381.26	\$	12,330.00
Legal Expenses	\$	25,000.00	\$	25,000.00	\$	26,250.00
Personnel Board Expenses	\$	-	\$	-	\$	-
Tax Title Expenses	\$	3,000.00	\$	3,000.00	\$	5,000.00
Town Clerk Salary	\$	47,763.56	\$	47,763.56	\$	49,196.47
Town Clerk Assistant Wages	\$	17,142.89	\$	17,142.89	\$	18,460.00
Town Clerk Expenses	\$	3,195.00	\$	3,195.00	\$	9,250.00
Town Clerk Equipment	\$	-	\$	-	\$	-
Election/Registration Wages	\$	5,422.25	\$	5,422.25	\$	3,600.00
Election/Registration Expenses	\$	11,750.00	\$	11,750.00	\$	9,000.00
Conservation Commission Expenses	\$	6,000.00	\$	6,000.00	\$	6,000.00
Conservation Commission Agent Wage	\$	-	\$	-	\$	9,500.00
Open Space Committee Expenses	\$	500.00	\$	500.00	\$	500.00
Planning Board Expenses	\$	-	\$	-	\$	-
Planning Board (Revolving Fund)	\$	-	\$	-	\$	-
Pioneer Valley Planning Commission	\$	1,136.32	\$	1,136.32	\$	1,164.70
Barnes Aquifer Committee	\$	-	\$	-	\$	-
Peg Programming	\$	68,000.00	\$	68,000.00	\$	69,000.00
Zoning Board Clerical Wages	\$	-	\$	-	\$	-
Agriculture Commission	\$	-	\$	-	\$	-

Hamp Council of Gov'ts	\$	-	\$	-	\$	-
Town Hall Custodial Wages	\$	9,063.59	\$	9,063.59	\$	12,120.10
Town Hall Custodial Expenses	\$	-	\$	-	\$	-
Larabee Custodial Expenses	\$	-	\$	-	\$	-
Telephone	\$	9,600.00	\$	9,600.00	\$	9,500.00
Gas and Electric (fmr police build)	\$	-	\$	-	\$	-
Gas and Electric -Town Hall	\$	32,889.86	\$	32,889.86	\$	32,889.86
Building Expenses (fmr police build)	\$	-	\$	-	\$	-
Town Hall Bldg Expenses	\$	30,274.66	\$	30,274.66	\$	31,215.41
Town Report	\$	500.00	\$	500.00	\$	500.00
Technology - Equipment	\$	6,300.00	\$	6,300.00	\$	6,300.00
Technology - Services	\$	29,325.00	\$	29,325.00	\$	31,000.00
Emergency Management Expenses	\$	750.00	\$	750.00	\$	250.00
Reverse 911 System	\$	4,192.50	\$	4,192.50	\$	4,192.50
TOTAL	\$	869,379.23	\$	869,379.23	\$	955,472.50

Public Safety

Police Chief's Salary	\$	114,504.85	\$	129,287.35	\$	143,628.33
Police Chief Incentive (Quinn Bill)	\$	-	\$	-	\$	-
Police Department Wages	\$	722,339.06	\$	782,339.06	\$	859,484.23
Police Incentive (Quinn Bill)	\$	43,305.02	\$	50,305.02	\$	49,769.26
Police Dept Overtime	\$	88,504.72	\$	115,504.72	\$	123,837.18
Police Admin	\$	10,000.00	\$	15,492.00	\$	26,842.40
Police Dept Expenses	\$	73,552.00	\$	73,552.00	\$	84,621.00
Police Equipment Maintenance	\$	31,528.76	\$	31,528.76	\$	29,806.00
Police Department Building Expense	\$	22,717.94	\$	22,717.94	\$	25,113.04
Police Building Custodial Wages	\$	4,984.97	\$	4,984.97	\$	4,924.16
Communications Wages	\$	265,549.87	\$	145,783.37	\$	-
Communications Expenses	\$	12,208.00	\$	12,208.00	\$	175,000.00
Fire Chief's Salary	\$	105,000.00	\$	105,000.00	\$	102,500.00
Fire/EMS Admin Aide	\$	10,000.00	\$	15,492.00	\$	26,842.40
Fire Department Wages	\$	180,000.00	\$	171,000.00	\$	171,000.00
Fire Department Expenses	\$	35,000.00	\$	34,927.01	\$	35,000.00
Fire Truck Maintenance	\$	5,000.00	\$	16,000.00	\$	16,000.00
Fire Department Building Expenses	\$	15,000.00	\$	14,786.17	\$	15,000.00
Fire Expense Turn out Gear	\$	15,000.00	\$	15,000.00	\$	15,000.00
Medical IV Pumps	\$	6,000.00	\$	6,000.00	\$	-
EMT Standby	\$	2,000.00	\$	-	\$	-
EMT Wages	\$	500,000.00	\$	500,000.00	\$	500,000.00
Ambulance Billing	\$	9,000.00	\$	18,000.00	\$	18,000.00
EMT Licensing and Certification	\$	2,500.00	\$	2,500.00	\$	2,500.00
Ambulance/EMS Expenses	\$	75,000.00	\$	75,000.00	\$	75,000.00
Ambulance Maintenance	\$	10,000.00	\$	10,000.00	\$	10,000.00
Fire EMS Study	\$	15,000.00	\$	15,000.00	\$	-
Building Inspector Salary	\$	58,872.32	\$	58,872.32	\$	60,636.16
Building Inspector Clerical Wages	\$	-	\$	-	\$	-
Building Inspection Expenses	\$	4,890.00	\$	4,890.00	\$	4,890.00
Building Inspector Alternate	\$	800.00	\$	800.00	\$	800.00
Gas/Plumbing Expenses	\$	1,000.00	\$	1,000.00	\$	1,000.00
E-Permitting Software	\$	4,000.00	\$	4,000.00	\$	4,000.00
TOTAL	\$	2,443,257.51	\$	2,451,970.69	\$	2,581,194.16

Education

Local School

Elementary School	\$	5,391,699.18	\$	5,384,804.18	\$	5,631,505.00
School Choice Tuition	\$	-	\$	-	\$	-
Local School Transportation	\$	380,134.94	\$	380,134.94	\$	399,142.00
Charter School Tuition	\$	-	\$	-	\$	-
Vocational Tuition	\$	1,239,348.00	\$	1,234,639.00	\$	1,141,653.00
Vocational Transportation	\$	63,240.00	\$	63,240.00	\$	66,402.00
Subtotal	\$	7,074,422.12	\$	7,062,818.12	\$	7,238,702.00
Hampshire Regional						
Hampshire Regional Operating	\$	5,602,791.00	\$	5,602,791.00	\$	5,727,471.00
Hampshire Regional Capital	\$	-	\$	-	\$	-
Subtotal	\$	5,602,791.00	\$	5,602,791.00	\$	5,727,471.00
EDUCATION TOTAL	\$	12,677,213.12	\$	12,665,609.12	\$	12,966,173.00
Public Works						
Highway Superintendent's Salary	\$	100,962.00	\$	100,962.00	\$	103,990.86
Admin Assistant Highway	\$	21,014.14	\$	23,586.94	\$	26,569.80
General Highway Wages	\$	247,188.00	\$	230,615.20	\$	251,566.48
General Highway Expenses	\$	223,069.96	\$	237,069.96	\$	242,063.00
Road Machinery Expenses	\$	96,025.00	\$	96,025.00	\$	104,350.00
Highway Building Expenses	\$	28,750.00	\$	28,750.00	\$	29,521.03
MS4 Storm Water Management	\$	25,388.78	\$	25,388.78	\$	68,750.00
Winter Roads Wages	\$	142,000.00	\$	142,000.00	\$	142,000.00
Winter Roads Expenses	\$	122,100.00	\$	122,100.00	\$	122,100.00
Street Lighting	\$	35,464.00	\$	35,464.00	\$	35,464.00
Cemetery Commission Expenses	\$	7,450.00	\$	7,450.00	\$	13,680.00
Tree Warden Expenses	\$	15,000.00	\$	15,000.00	\$	12,000.00
TOTAL	\$	1,064,411.88	\$	1,064,411.88	\$	1,152,055.17
Health & Human Services						
Health Department Wages	\$	-	\$	-	\$	-
Board of Health Clerical Wages	\$	-	\$	-	\$	-
Health Director	\$	52,601.25	\$	52,601.25	\$	54,191.17
Health Agent	\$	6,195.94	\$	0.94	\$	-
Board of Health Expenses	\$	3,000.00	\$	3,000.00	\$	3,000.00
Sharps Program	\$	3,000.00	\$	3,000.00	\$	3,000.00
Mosquito Control	\$	5,000.00	\$	5,000.00	\$	5,000.00
Animal Inspector Salary	\$	3,500.00	\$	3,500.00	\$	4,500.00
Contracted Expenses	\$	6,195.94	\$	25,390.94	\$	10,000.00
Council on Aging Director	\$	45,127.68	\$	45,127.68	\$	52,299.52
Council on Aging Wages	\$	12,854.29	\$	12,854.29	\$	13,215.10
Council on Aging Admin	\$	-	\$	-	\$	-
Council on Aging Expenses	\$	1,229.62	\$	1,229.62	\$	1,829.62
Veterans' Agent Salary	\$	9,234.92	\$	9,234.92	\$	12,468.68
Veterans' Agent Expenses	\$	700.00	\$	700.00	\$	1,100.00
Veterans' Benefits	\$	20,000.00	\$	20,000.00	\$	20,521.00
TOTAL	\$	168,639.64	\$	181,639.64	\$	181,125.09
Culture and Recreation						
Library Director	\$	49,358.40	\$	49,358.40	\$	50,839.00

Library Wages	\$	84,584.20	\$	84,584.20	\$	88,754.66
Library Expenses	\$	4,233.00	\$	4,233.00	\$	4,233.00
Library Books/Materials Expenses	\$	32,693.53	\$	32,693.53	\$	38,400.00
Library Utilities	\$	13,000.00	\$	13,000.00	\$	13,000.00
Library Maintenance	\$	6,274.00	\$	6,274.00	\$	6,386.44
Library Consultant	\$	-	\$	-	\$	-
Park Commission Wages	\$	-	\$	-	\$	-
Park Commission Expenses	\$	2,000.00	\$	2,000.00	\$	2,000.00
Historical Commission	\$	1,000.00	\$	1,000.00	\$	1,000.00
Memorial Day	\$	250.00	\$	250.00	\$	250.00
TOTAL	\$	193,393.13	\$	193,393.13	\$	204,863.10

Employee Benefits

Retirement Contributory	\$	1,041,155.00	\$	1,041,155.00	\$	996,966.00
Worker's Comp	\$	50,763.00	\$	50,763.00	\$	59,205.00
Unemployment Compensation	\$	8,000.00	\$	14,000.00	\$	15,000.00
Group Health Insurance- Retirees	\$	211,624.35	\$	211,624.35	\$	245,162.04
Group Health Insurance	\$	1,008,815.35	\$	989,815.35	\$	961,071.24
Medicare	\$	123,500.00	\$	123,500.00	\$	130,382.55
Group Life Insurance	\$	2,862.72	\$	2,862.72	\$	3,160.92
Group Life Insurance- Retiree	\$	1,249.20	\$	1,249.20	\$	1,457.40
Insurance - General	\$	119,314.00	\$	119,314.00	\$	138,846.11
Medicaid Claims	\$	-	\$	-	\$	-
Prior Year Expenses	\$	-	\$	11,890.82	\$	-
Prior Year Encumbered Expenses	\$	-	\$	70,022.88	\$	-
OPEB Actuarial Study	\$	1,386.00	\$	1,386.00	\$	3,665.00
Legal Settlement	\$	-	\$	-	\$	-
Transfers to Capital Fund	\$	-	\$	-	\$	-
Transfer to Special Revenue	\$	-	\$	-	\$	-
Trans to Stabilization	\$	-	\$	476,282.00	\$	-
Transfer to Enterprise Fund	\$	-	\$	-	\$	31,920.00
TOTAL	\$	2,568,669.62	\$	3,113,865.32	\$	2,586,836.26

Debt Service - Principal

Debt Larrabee Renovation	\$	110,000.00	\$	110,000.00	\$	110,000.00
Debt Pumper Tanker	\$	-	\$	-	\$	-
Halloween Oct 2011 Storm Debt ****	\$	-	\$	-	\$	-
Debt Dump Truck	\$	30,000.00	\$	30,000.00	\$	30,000.00
Debt Police/Fire Vehicles BAN	\$	-	\$	-	\$	-
Debt Norris School Projects Ban Debt E	\$	-	\$	-	\$	-
Debt Ambulance	\$	-	\$	-	\$	-
Debt Dump Truck New (140K)	\$	46,000.00	\$	46,000.00	\$	-
Debt Police/Fire Vehicles	\$	24,000.00	\$	24,000.00	\$	-
Debt Police Cruiser New	\$	18,000.00	\$	18,000.00	\$	-
Debt Hampshire Regional HVAC Upgra	\$	18,000.00	\$	18,000.00	\$	-
Debt Norris School Repairs Debt Exclus	\$	26,000.00	\$	26,000.00	\$	-
Debt Norris School Roof ****	\$	-	\$	-	\$	-
Debt Pequot Pond Sewer	\$	-	\$	-	\$	-
Debt WPAT Bonds	\$	17,500.00	\$	17,500.00	\$	17,500.00
Debt East St Bridge DE	\$	64,000.00	\$	64,000.00	\$	64,000.00
Debt FY24 Dump Truck	\$	36,750.00	\$	36,750.00	\$	36,750.00
Debt FY24 Loader	\$	44,293.00	\$	44,293.00	\$	44,293.00
TOTAL	\$	434,543.00	\$	434,543.00	\$	302,543.00

Debt service - Interest

Int Larrabee Renovation	\$	30,868.76	\$	30,868.76	\$	26,468.76
Int Pumper Tanker	\$	-	\$	-	\$	-
Int Norris School Roof	\$	-	\$	-	\$	-
Int Pequot Pond Sewer	\$	-	\$	-	\$	-
Int Dump Truck	\$	3,900.00	\$	3,900.00	\$	3,000.00
Interest Ambulance	\$	-	\$	-	\$	-
Int Police/Fire Vehicles BAN	\$	-	\$	-	\$	-
Int Norris School Projects BAN Debt Ex	\$	-	\$	-	\$	-
Int. Dump Truck New (140K)	\$	460.00	\$	460.00	\$	-
Int Police/Fire Vehicles	\$	240.00	\$	240.00	\$	-
Int Police Cruiser New	\$	180.00	\$	180.00	\$	-
Int Hampshire Regional HVAC Upgrade	\$	180.00	\$	180.00	\$	-
Int Norris School Repairs Debt Exclasio	\$	260.00	\$	260.00	\$	-
Int Short-Term Debt	\$	-	\$	-	\$	550.00
Int East St Bridge DE	\$	75,200.00	\$	75,200.00	\$	68,928.00
Int FY24 Dump Truck	\$	13,818.00	\$	13,818.00	\$	11,544.09
Int FY24 Loader	\$	10,408.86	\$	10,408.86	\$	7,950.59
TOTAL	\$	135,515.62	\$	135,515.62	\$	118,441.44

Sum of Account Groups	\$	20,555,022.75	\$	21,110,327.63	\$	21,048,703.72
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FY25 Expenses	\$	21,048,703.72
FY25 Estimated Revenue	\$	21,049,362.00
Surplus/(Deficit)	\$	658.28