MAY 1, 2018

TOWN OF WESTHAMPTON
BUDGET FY2019

	ACCOUNT	Expended FY2016	Final FY2017	Expended FY2017	Final FY2018	Proposed FY2019	change %	change $	Finance Committee Recommendations	change %	change $
1	**GENERAL GOVERNMENT**								2-Apr		
2	COUNSEL FEES	24,679.81	20,000.00	27,583.00	20,000.00	**20,000.00**	0%	-	**20,000.00**	0%	-
3	MODERATOR	475.00	475.00	-	487.00	**499.00**	2%	12.00	**487.00**	0%	-
4	SELECTMEN SALARY	4,175.00	4,279.00	4,279.00	5,000.00	**5,125.00**	2%	125.00	**5,125.00**	2%	125.00
5	SELECTMEN EXPENSE	757.64	4,700.00	5,612.39	5,700.00	**7,106.00**	25%	1,406.00	**5,700.00**	0%	-
6	ADMINISTRATIVE ASSISTANT	30,750.00	31,518.00	31,518.00	32,306.00	**36,425.00**	13%	4,119.00	**33,114.00**	3%	808.00
7	TOWN ACCOUNTANT SALARY	14,708.00	15,075.00	15,075.00	15,452.00	**15,838.00**	2%	386.00	**15,838.00**	2%	386.00
8	TOWN ACCOUNTANT EXPENSE	524.57	3,865.00	3,607.38	3,800.00	**3,800.00**	0%	-	**3,800.00**	0%	-
9	AUDIT (ARTICLE 13)	14,000.00	7,000.00	13,500.00	7,000.00	**7,000.00**	0%	-	**7,000.00**	0%	-
10	ASSESSOR SALARY	7,900.00	8,097.00	8,097.00	8,300.00	**8,508.00**	3%	208.00	**8,508.00**	3%	208.00
11	ASSESSOR EXPENSE	15,007.96	11,600.00	8,466.55	11,600.00	**8,300.00**	-28%	(3,300.00)	**8,300.00**	-28%	(3,300.00)
12	FIELD REV CONVERSION	-	-	-	-	**9,800.00**	100%	9,800.00	**9,800.00**	100%	9,800.00
13	ASSESSOR ASSISTANT	14,184.00	14,538.00	14,538.00	14,900.00	**15,273.00**	3%	373.00	**15,273.00**	3%	373.00
14	TREASURER SALARY	14,708.00	15,075.00	15,075.00	15,452.00	**15,838.00**	2%	386.00	**15,838.00**	2%	386.00
15	TREASURER EXPENSE	5,005.17	5,600.00	5,421.14	6,050.00	**5,800.00**	-4%	(250.00)	**5,800.00**	-4%	(250.00)
16	TAX TITLE EXPENSE	2,794.17	3,500.00	5,385.21	2,500.00	**2,500.00**	0%	-	**2,500.00**	0%	-
17	TAX COLLECTOR SALARY	14,708.00	15,075.00	15,075.00	15,452.00	**15,838.00**	2%	386.00	**15,838.00**	2%	386.00
18	TAX COLLECTOR EXPENSE	13,352.13	14,820.00	15,122.83	14,820.00	**15,256.00**	3%	436.00	**15,256.00**	3%	436.00
19	TAX TAKING EXPENSES				2,000.00	**2,000.00**	0%	-	**2,000.00**	0%	-
20	TOWN CLERK SALARY	12,608.00	12,923.00	12,923.00	13,246.00	**13,577.00**	2%	331.00	**13,577.00**	2%	331.00
21	TOWN CLERK EXPENSE	4,735.60	5,300.00	4,702.27	5,000.00	**6,775.00**	36%	1,775.00	**5,800.00**	16%	800.00
22	CLERK, BOARD OF REGISTRARS	100.00	100.00	100.00	100.00	**100.00**	0%	-	**100.00**	0%	-
23	CONSERVATION COMMISSION	206.00	225.00	210.00	225.00	**218.00**	-3%	(7.00)	**218.00**	-3%	(7.00)
24	ZONING BOARD	314.45	600.00	-	600.00	**600.00**	0%	-	**600.00**	0%	-
25	PLANNING BOARD EXPENSE	174.54	300.00	238.42	300.00	**300.00**	0%	-	**300.00**	0%	-
26											
27	**HIGHWAYS**										
28	HIGHWAY SALARIES	207,386.11	215,294.00	213,396.65	220,676.00	**226,194.00**	3%	5,518.00	**226,194.00**	3%	5,518.00
29	HIGHWAY ADMINISTRATION	4,355.80	4,750.00	4,388.09	4,750.00	**4,750.00**	0%	-	**4,750.00**	0%	-
30	HIGHWAY MATERIALS	69,381.15	89,000.00	85,462.44	89,000.00	**89,000.00**	0%	-	**89,000.00**	0%	-
31	ROAD MACHINERY	30,347.81	41,701.00	34,092.37	41,700.00	**41,700.00**	0%	-	**41,700.00**	0%	-
32	ROAD MACHINERY FUEL	27,943.49	43,050.00	22,823.75	43,050.00	**43,050.00**	0%	-	**43,050.00**	0%	-
33	SNOW REMOVAL	76,197.93	85,000.00	126,410.17	90,000.00	**95,000.00**	6%	5,000.00	**90,000.00**	0%	-
34	ROAD MACHINERY BLDGS	11,075.57	29,887.00	17,740.51	29,887.00	**29,887.00**	0%	-	**29,887.00**	0%	-
35	TRANSFER STATION EXPENSES	53,385.61	55,550.00	49,715.36	51,550.00	**55,550.00**	8%	4,000.00	**55,550.00**	8%	4,000.00
36	HILLTOWN RESOURCE MANAGEMENT COOP	4,268.10	5,446.00	5,445.00	5,448.00	**6,833.00**	25%	1,385.00	**6,833.00**	25%	1,385.00
37											
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TOWN OF WESTHAMPTON
BUDGET FY2019

	ACCOUNT	Expended FY2016	Final FY2017	Expended FY2017	Final FY2018	Proposed FY2019	change %	change $	Finance Committee Recommendations	change	change $
44	**SCHOOLS & LIBRARIES**										
45	HAMPSHIRE REGIONAL HS	1,121,794.00	1,097,496.00	1,097,496.00	1,143,862.00	**1,234,318.00**	8%	90,456.00	**1,234,318.00**	8%	90,456.00
46	HRHS CAPITAL DEBT	73,977.00	69,782.00	69,782.00	67,148.00	**65,475.00**	-2%	(1,673.00)	**65,475.00**	-2%	(1,673.00)
47	VOCATIONAL TUITION	331,972.00	341,900.00	320,373.12	352,330.00	**454,862.00**	29%	102,532.00	**380,000.00**	8%	27,670.00
48	VOCATIONAL TRANSPORTATION	50,254.02	55,820.00	55,837.78	56,396.00	**57,579.00**	2%	1,183.00	**57,579.00**	2%	1,183.00
49	ELEMENTARY SCHOOL	1,437,597.15	1,583,294.00	1,462,232.00	1,632,230.00	**1,704,401.00**	4%	72,171.00	**1,704,401.00**	4%	72,171.00
50	SCHOOL COMMITTEE SALARY	980.00	1,455.00	720.00	1,490.00	**1,527.00**	2%	37.00	**1,527.00**	2%	37.00
51	LIBRARY	83,747.17	89,544.00	83,170.83	91,854.00	**92,674.00**	1%	820.00	**92,674.00**	1%	820.00
52											-
53	**VETERANS**										
54	VETERANS EXPENSE	7,335.90	3,500.00	1,660.00	9,360.00	**14,460.00**	54%	5,100.00	**14,460.00**	54%	5,100.00
55	VETERANS AGENT SALARY	1,655.00	1,696.00	1,696.00	1,738.00	**1,781.00**	2%	43.00	**1,781.00**	2%	43.00
56	MEMORIAL DAY	114.00	200.00	58.00	200.00	**200.00**	0%	-	**200.00**	0%	-
57	CULTURAL COUNCIL	73.58	75.00	19.13	75.00	**75.00**	0%	-	**75.00**	0%	-
58											-
59	**CEMETERIES**										
60	CEMETERY SALARY	6,039.00	6,190.00	6,190.00	6,345.00	**6,504.00**	3%	159.00	**6,504.00**	3%	159.00
61	CEMETERY COMMISSION				450.00	**461.00**	2%	11.00	**461.00**	2%	11.00
62											-
63	**PROTECTION OF PERSONS & PROPERTY**										
64	POLICE CHIEF SALARY	27,581.00	28,270.00	28,270.00	28,977.00	**32,246.00**	11%	3,269.00	**32,246.00**	11%	3,269.00
65	POLICE DEPARTMENT	50,807.73	53,935.00	51,967.69	57,981.00	**60,474.00**	4%	2,493.00	**60,474.00**	4%	2,493.00
66	FIRE CHIEF	11,038.00	11,313.00	11,313.00	11,596.00	**11,886.00**	3%	290.00	**11,886.00**	3%	290.00
67	EMERGENCY MANAGEMENT DIRECTOR	441.00	441.00	441.00	452.00	**463.00**	2%	11.00	**463.00**	2%	11.00
68	FIRE DEPARTMENT	42,178.20	42,200.00	37,633.01	42,200.00	**42,200.00**	0%	-	**42,200.00**	0%	-
69	SAFETY COMPLEX	13,777.32	14,925.00	8,407.44	14,925.00	**14,925.00**	0%	-	**13,500.00**	-10%	(1,425.00)
70	EMERGENCY MEDICAL SERVICES	15,087.91	17,000.00	11,791.09	17,000.00	**17,000.00**	0%	-	**17,000.00**	0%	-
71	INSPECTORS COMPENSATION	4,310.00	3,600.00	4,172.50	5,500.00	**9,000.00**	64%	3,500.00	**6,000.00**	9%	500.00
72	BUILDING INSPECTOR/COMMISSIONER SALARY	12,118.00	12,390.00	12,390.00	14,000.00	**18,000.00**	29%	4,000.00	**15,400.00**	10%	1,400.00
73	INSPECTORS EXPENSE	2,167.92	1,375.00	569.24	1,280.00	**2,270.00**	77%	990.00	**2,270.00**	77%	990.00
74	TREE WARDEN EXPENSE	2,000.00	2,000.00	1,655.00	2,200.00	**2,400.00**	9%	200.00	**2,400.00**	9%	200.00
75	TREE WARDEN SALARY	625.00	625.00	625.00	641.00	**657.00**	2%	16.00	**657.00**	2%	16.00
76	ANIMAL INSPECTOR	800.00	800.00	800.00	820.00	**841.00**	3%	21.00	**841.00**	3%	21.00
77	ANIMAL CONTROL OFFICER SALARY	1,625.00	1,665.00	1,665.00	1,707.00	**1,750.00**	3%	43.00	**1,750.00**	3%	43.00
78	ANIMAL CONTROL/INSPECTOR EXPENSE	176.27	700.00	177.35	700.00	**700.00**	0%	-	**400.00**	-43%	(300.00)
79	BOARD OF HEALTH SALARY	250.00	375.00	250.00	1,200.00	**1,230.00**	2%	30.00	**1,230.00**	2%	30.00
80	BOARD OF HEALTH EXPENSE	-	500.00	-	500.00	**500.00**	0%	-	**500.00**	0%	-
81	FOOTHILLS HEALTH DISTRICT	15,993.99	16,507.00	16,506.09	16,507.00	**20,891.00**	27%	4,384.00	**20,891.00**	27%	4,384.00
82											
83											
84											
85											
86											

MAY 1, 2018

TOWN OF WESTHAMPTON
BUDGET FY2019

	ACCOUNT	Expended FY2016	Final FY2017	Expended FY2017	Final FY2018	Proposed FY2019	change %	change $	Finance Committee Recommendations	change %	change $
87	**DEBT & INTEREST**										
88	LONG TERM DEBT (highway garage & fire truck)	148,000.00	152,000.00	152,000.00	145,000.00	-		(145,000.00)		-100%	(145,000.00)
89	LONG TERM DEBT (highway truck & school roof)	82,590.00	83,000.00	83,000.00	95,000.00	85,000.00		(10,000.00)	85,000.00	-11%	(10,000.00)
90	INTEREST ON LONG TERM DEBT	11,669.50	9,312.00	9,311.00	6,922.00	4,361.00	-37%	(2,561.00)	4,361.00	-37%	(2,561.00)
91											
92	**UNCLASSIFIED**										
93	INSURANCE & BONDS	71,943.17	82,550.00	80,489.00	83,375.00	84,210.00	1%	835.00	84,210.00	1%	835.00
94	TOWN OFFICES	21,968.81	27,692.00	27,625.00	27,705.00	27,460.00	-1%	(245.00)	27,460.00	-1%	(245.00)
95	INFORMATION TECHNOLOGY SUPPORT	7,938.85	7,600.00	7,898.00	7,600.00	9,700.00	28%	2,100.00	9,700.00	28%	2,100.00
96	COUNCIL ON AGING	2,527.16	3,025.00	2,185.00	3,025.00	3,025.00	0%	-	3,025.00	0%	-
97	COUNCIL ON AGING COORDINATOR	2,279.00	2,336.00	2,336.00	2,593.00	2,658.00	3%	65.00	2,658.00	3%	65.00
97	HISTORICAL	210.47	1,200.00	1,233.83	1,200.00	1,200.00	0%	-	1,200.00	0%	-
98	COUNTY RETIREMENT	171,421.00	165,568.00	162,489.00	186,914.00	200,517.00	7%	13,603.00	200,517.00	7%	13,603.00
99	COUNCIL OF GOVERNMENTS	760.40	761.00	761.00	761.00	761.00	0%	-	761.00	0%	-
100	PIONEER VALLEY PLANNING COMMISSION	241.05	242.00	247.00	254.00	260.00	2%	6.00	260.00	2%	6.00
101	UNEMPLOYMENT	16,500.00	19,000.00	-	19,000.00	20,000.00	5%	1,000.00	20,000.00	5%	1,000.00
102	GROUP INSURANCE	308,352.11	348,500.00	330,963.01	390,000.00	396,000.00	2%	6,000.00	396,000.00	2%	6,000.00
103	OPEB TRUST FUND	-	5,000.00	-	5,000.00	5,000.00	0%	-	5,000.00	0%	-
104	MEDICARE	25,095.44	28,375.00	24,540.42	27,000.00	27,000.00	0%	-	27,000.00	0%	-
105	RESERVE FUND	6,857.43	10,000.00	-	20,000.00	10,000.00	-50%	(10,000.00)	20,000.00	0%	-
106	ESTABLISH PD REVOLVING				1,000.00	-		(1,000.00)		-100%	(1,000.00)
107	**OPERATING BUDGET TOTAL**	**4,875,080.16**	**5,170,077.00**	**4,938,950.06**	**5,380,364.00**	**5,557,342.00**	3%	**176,978.00**	**5,474,451.00**	2%	94,087.00
108											
109	**NON-OPERATING (CAPITAL)**										
110	CHAPTER 90				186,936.00	186,450.00	0%	(486.00)	186,450.00	0%	(486.00)
111	IT EQUIPMENT UPGRADE (ARTICLE 17)					25,750.00		25,750.00	13,000.00		13,000.00
112	HIGHWAY BUCKET LOADER DEBT EXCLUSION (ARTICLE 18)					135,000.00		135,000.00	135,000.00		135,000.00
113	TOWN HALL/ANNEX REPAIRS (ARTICLE 16)					6,000.00		6,000.00	5,000.00		5,000.00
114	ELEMENTARY SCHOOL LIGHTING PROJECT (ARTICLE 12)					64,000.00		64,000.00	40,000.00		40,000.00
115	POLICE VEHICLE				47,000.00	-	-100%	(47,000.00)		-100%	(47,000.00)
116	AMBULANCE										-
117	FUEL STORAGE TANKS (ARTICLE 19)					30,760.00					-
118	TOWN HALL PAINT	-	30,000.00	30,000.00		-					-
118	FIREFIGHTER PROTECTIVE GEAR	-				-					-
119	TANKER TRUCK	-				-		-			-
120	PUBLIC SAFETY FEASIBILITY DESIGN				55,000.00	-	-100%	(55,000.00)		-100%	(55,000.00)
121	STABILIZATION (ARTICLE 14)				315,000.00		-100%	(315,000.00)		-100%	(315,000.00)
122	**TOTAL NON-OPERATING (CAPITAL)**	**-**	**30,000.00**	**30,000.00**	**603,936.00**	**447,960.00**	-26%	**(155,976.00)**	**379,450.00**	-37%	(224,486.00)
123											
124											
125											
126											
127											

MAY 1, 2018

TOWN OF WESTHAMPTON
BUDGET FY2019

	ACCOUNT	Expended FY2016	Final FY2017	Expended FY2017	Final FY2018	Proposed FY2019	change %	change $	Finance Committee Recommendations	change	change $
128	**TOTAL OPERATING & NON-OPERATING**	**4,875,080.16**	**5,200,077.00**	**4,968,950.06**	**5,984,300.00**	**6,005,302.00**	0%	**21,002.00**	**5,853,901.00**	-2%	(130,399.00)
129	ASSESSMENTS		-	148,877.00	157,402.00	**124,336.00**	-21%	(33,066.00)	**124,336.00**	-21%	(33,066.00)
130	OFFSETS		151,505.00	151,505.00	144,367.00	**91,315.00**	-37%	(53,052.00)	**91,315.00**	-37%	(53,052.00)
131	OVERLAY SURPLUS		23,296.00	23,296.00	24,000.00	**24,000.00**	0%	-	**24,000.00**	0%	-
132	OVWERLAY DEFICIT		591.00	591.00				-			-
133	**GRAND TOTAL**	**4,875,080.16**	**5,375,469.00**	**5,293,219.06**	**6,310,069.00**	**6,244,953.00**	-1%	**(65,116.00)**	**6,093,552.00**	-3%	(216,517.00)
134											-
135	**REVENUES**										-
136	TAX LEVY LIMIT	3,863,683.00	4,009,685.00	4,009,685.00	4,210,753.00	**4,316,022.00**	3%	105,269.00	**4,316,022.00**	3%	105,269.00
137	NEW GROWTH	48,205.00	46,157.00	46,157.00	53,515.00	**40,000.00**	-25%	(13,515.00)	**50,000.00**	-7%	(3,515.00)
138	CHAPTER 90				186,936.00	**186,450.00**	0%	(486.00)	**186,450.00**	0%	(486.00)
139	OVERRIDE							-			-
140	AMBULANCE RECEIPT RESERVE (match grant pending)							-			-
141	DEBT EXCLUSION highway garage & fire truck	150,670.00	153,782.00	153,782.00	145,870.00	-		(145,870.00)		-100%	(145,870.00)
142	DEBT EXCLUSION highway truck & school roof	91,590.00	90,530.00	90,530.00	101,052.00	**89,361.00**		(11,691.00)	**89,361.00**	-12%	(11,691.00)
143	DEBT EXCLUSION HRSD capital	73,977.00	69,782.00	69,782.00	67,149.00	**65,475.00**	-2%	(1,674.00)	**65,475.00**	-2%	(1,674.00)
144	OVERRIDE-TO BALANCE BUDGET	39,667.00	-	-	-			-			-
145	CHERRY SHEET EDUCATION	580,690.00	619,407.00	619,407.00	616,114.00	**565,078.00**	-8%	(51,036.00)	**565,078.00**	-8%	(51,036.00)
146	CHERRY SHEET OTHER	163,636.00	163,502.00	163,502.00	161,742.00	**168,645.00**	4%	6,903.00	**168,645.00**	4%	6,903.00
147	LOCAL RECEIPTS	443,163.00	360,000.00	360,000.00	400,000.00	**380,000.00**	-5%	(20,000.00)	**400,000.00**	0%	-
148	FREE CASH REDUCE TAX RATE /BALANCE BUDGE	114,500.00	15,000.00	15,000.00	50,000.00			(50,000.00)	**110,000.00**	120%	60,000.00
149	FREE CASH FOR SPECIFIC PURCHASE(S)							-			-
150	FREE CASH-CAPITAL FEASIBILITY		30,000.00	30,000.00	55,000.00	-		(55,000.00)		-100%	(55,000.00)
151	FREE CASH-CAPITAL POLICE VEHICLE				47,000.00			(47,000.00)		-100%	(47,000.00)
152	FREE CASH INTO STABILIZATION				315,000.00			(315,000.00)		-100%	(315,000.00)
153	OVERLAY SURPLUS	30,659.72						-			-
154	HIGHWAY BUCKET LOADER DEBT EXLUSION					**135,000.00**	100%	135,000.00	**135,000.00**		135,000.00
155	FUEL STORAGE TANKS (Free Cash)					**30,760.00**	100%	30,760.00	-		-
156	**TOTAL REVENUES**	**5,600,440.72**	**5,557,845.00**	**5,557,845.00**	**6,410,131.00**	**5,976,791.00**	-7%	(433,340.00)	**6,086,031.00**	-5%	(324,100.00)
157											-
158	**Over /under levy limt (- is under)**		**(182,376.00)**	**(264,625.94)**	**(100,062.00)**	**268,162.00**		368,224.00	**7,521.00**	-108%	107,583.00
159	**OVERLAY Deficit raise on page 2 recap**							-			-
160	**Over /under levy limt (- is under)**		**(182,376.00)**	**(264,625.94)**	**(100,062.00)**	**268,162.00**		368,224.00	**7,521.00**	-108%	107,583.00

Free Cash:	331,369.00
STM 02/12/18 -	7,000.00
Current Balance	**324,369.00**