

**TOWN OF WESTHAMPTON
BUDGET FY2020**

ACCOUNT	Expended FY2016	Expended FY2017	Expended FY2018	Final FY2019	Proposed FY2020	change %	change \$	Finance Committee Recommendations	change %	change \$
1 GENERAL GOVERNMENT										
2 COUNSEL FEES	24,679.81	27,583.00	46,686.00	20,000.00	30,000.00	50.00%	10,000.00	25,000.00	25.00%	5,000.00
3 MODERATOR (art 11)	475.00	-	-	487.00	499.00	2.46%	12.00	499.00	2.46%	12.00
4 SELECTMEN SALARY (art 11)	4,175.00	4,279.00	5,000.00	5,125.00	5,253.00	2.50%	128.00	5,253.00	2.50%	128.00
5 SELECTMEN EXPENSE	757.64	5,612.39	5,700.00	5,700.00	5,800.00	1.75%	100.00	5,800.00	1.75%	100.00
6 DOCUMENT MANAGEMENT SYSTEM (art 23)	-	-	-	-	2,100.00	100.00%	2,100.00	2,100.00	100.00%	2,100.00
7 ADMINISTRATIVE ASSISTANT	30,750.00	31,518.00	32,306.00	36,814.00	37,734.00	2.50%	920.00	37,734.00	2.50%	920.00
8 TOWN ACCOUNTANT SALARY	14,708.00	15,075.00	15,452.00	15,838.00	16,234.00	2.50%	396.00	16,234.00	2.50%	396.00
9 TOWN ACCOUNTANT EXPENSE	524.57	3,607.38	3,507.00	3,800.00	4,040.00	6.32%	240.00	4,040.00	6.32%	240.00
10 AUDIT	14,000.00	13,500.00	7,000.00	7,000.00	7,000.00	0.00%	-	7,000.00	0.00%	-
11 ASSESSOR SALARY (art 11)	7,900.00	8,097.00	8,300.00	8,508.00	8,720.00	2.49%	212.00	8,720.00	2.49%	212.00
12 ASSESSOR EXPENSE	15,007.96	8,466.55	9,602.00	8,300.00	13,600.00	63.86%	5,300.00	13,600.00	63.86%	5,300.00
13 FIELD REV CONVERSION	-	-	-	9,800.00	-	-100.00%	(9,800.00)	-	-100.00%	(9,800.00)
14 ASSESSOR ASSISTANT	14,184.00	14,538.00	14,900.00	15,273.00	15,655.00	2.50%	382.00	15,273.00	0.00%	-
15 TREASURER SALARY	14,708.00	15,075.00	15,452.00	15,838.00	16,234.00	2.50%	396.00	16,234.00	2.50%	396.00
16 TREASURER EXPENSE	5,005.17	5,421.14	6,050.00	5,800.00	7,000.00	20.69%	1,200.00	7,000.00	20.69%	1,200.00
17 TAX TITLE EXPENSE	2,794.17	5,385.21	2,500.00	3,500.00	3,500.00	0.00%	-	3,500.00	0.00%	-
18 TAX COLLECTOR SALARY	14,708.00	15,075.00	15,452.00	15,838.00	16,234.00	2.50%	396.00	16,234.00	2.50%	396.00
19 TAX COLLECTOR EXPENSE	13,352.13	15,122.83	14,684.00	17,656.00	17,523.00	-0.75%	(133.00)	16,523.00	-6.42%	(1,133.00)
20 TAX TAKING EXPENSES			181.00	2,000.00	1,000.00	-50.00%	(1,000.00)	1,000.00	-50.00%	(1,000.00)
21 TOWN CLERK SALARY	12,608.00	12,923.00	13,246.00	13,577.00	13,917.00	2.50%	340.00	13,917.00	2.50%	340.00
22 TOWN CLERK EXPENSE	4,735.60	4,702.27	5,000.00	5,800.00	5,800.00	0.00%	-	5,800.00	0.00%	-
23 CLERK, BOARD OF REGISTRARS	100.00	100.00	100.00	100.00	100.00	0.00%	-	100.00	0.00%	-
24 CONSERVATION COMMISSION	206.00	210.00	191.00	218.00	225.00	3.21%	7.00	225.00	3.21%	7.00
25 ZONING BOARD	314.45	-	885.58	600.00	600.00	0.00%	-	600.00	0.00%	-
26 PLANNING BOARD EXPENSE	174.54	238.42	-	300.00	300.00	0.00%	-	300.00	0.00%	-
27 TOTAL GENERAL GOVERNMENT				217,872.00	229,068.00	5.14%	11,196.00	222,686.00	2.21%	4,814.00
28										
29 HIGHWAYS										
30 HIGHWAY SALARIES	207,386.11	213,396.65	220,676.00	226,194.00	231,849.00	2.50%	5,655.00	231,849.00	2.50%	5,655.00
31 HIGHWAY ADMINISTRATION	4,355.80	4,388.09	4,222.00	4,750.00	4,750.00	0.00%	-	4,750.00	0.00%	-
32 HIGHWAY MATERIALS	69,381.15	85,462.44	109,000.00	89,000.00	91,225.00	2.50%	2,225.00	91,225.00	2.50%	2,225.00
33 ROAD MACHINERY	30,347.81	34,092.37	35,006.00	41,700.00	41,700.00	0.00%	-	41,700.00	0.00%	-
34 ROAD MACHINERY FUEL	27,943.49	22,823.75	34,483.00	43,050.00	43,050.00	0.00%	-	43,050.00	0.00%	-
35 SNOW REMOVAL	76,197.93	126,410.17	114,344.00	90,000.00	100,000.00	11.11%	10,000.00	100,000.00	11.11%	10,000.00
36 ROAD MACHINERY BLDGS	11,075.57	17,740.51	26,372.00	29,887.00	29,887.00	0.00%	-	29,887.00	0.00%	-
37 TRANSFER STATION EXPENSES	53,385.61	49,715.36	40,394.00	55,550.00	55,550.00	0.00%	-	55,550.00	0.00%	-
38 HILLTOWN RESOURCE MANAGEMENT COOP	4,268.10	5,445.00	5,448.00	6,833.00	6,915.00	1.20%	82.00	6,915.00	1.20%	82.00
39 TOTAL HIGHWAYS				586,964.00	604,926.00	3.06%	17,962.00	604,926.00	3.06%	17,962.00
40										
41 SCHOOLS & LIBRARIES										
42 HAMPSHIRE REGIONAL HS (art 13)	1,121,794.00	1,097,496.00	1,143,862.00	1,234,318.00	1,273,148.00	3.15%	38,830.00	1,273,148.00	3.15%	38,830.00
43 HRHS CAPITAL DEBT (art 14)	73,977.00	69,782.00	67,148.00	65,475.00	63,207.00	-3.46%	(2,268.00)	63,207.00	-3.46%	(2,268.00)
44 VOCATIONAL TUITION (art 16)	331,972.00	320,373.12	352,330.00	380,000.00	325,218.00	-14.42%	(54,782.00)	350,000.00	-7.89%	(30,000.00)

**TOWN OF WESTHAMPTON
BUDGET FY2020**

ACCOUNT	Expended FY2016	Expended FY2017	Expended FY2018	Final FY2019	Proposed FY2020	change %	change \$	Finance Committee Recommendations	change %	change \$
45 VOCATIONAL TRANSPORTATION (art 17)	50,254.02	55,837.78	56,396.00	57,579.00	60,104.00	4.39%	2,525.00	60,104.00	4.39%	2,525.00
46 ELEMENTARY SCHOOL (art 15)	1,437,597.15	1,462,232.00	1,632,230.00	1,704,401.00	1,746,429.00	2.47%	42,028.00	1,776,429.00	4.23%	72,028.00
47 SCHOOL COMMITTEE SALARY (art 11)	980.00	720.00	1,490.00	1,527.00	1,565.00	2.49%	38.00	1,565.00	2.49%	38.00
48 LIBRARY	83,747.17	83,170.83	88,465.90	92,674.00	103,963.00	12.18%	11,289.00	103,963.00	12.18%	11,289.00
49 TOTAL SCHOOLS & LIBRARIES				3,535,974.00	3,573,634.00	1.07%	37,660.00	3,628,416.00	2.61%	92,442.00
50										
51 VETERANS										
52 VETERANS EXPENSE	7,335.90	1,660.00	12,005.18	14,460.00	14,460.00	0.00%	-	14,460.00	0.00%	-
53 VETERANS AGENT SALARY	1,655.00	1,696.00	1,738.00	1,781.00	1,825.00	2.47%	44.00	1,825.00	2.47%	44.00
54 MEMORIAL DAY	114.00	58.00	-	200.00	200.00	0.00%	-	200.00	0.00%	-
55 CULTURAL COUNCIL	73.58	19.13	21.11	75.00	75.00	0.00%	-	75.00	0.00%	-
56 TOTAL VETERANS				16,516.00	16,560.00	0.27%	44.00	16,560.00	0.27%	44.00
57										
58 CEMETERIES										
59 CEMETERY SALARY	6,039.00	6,190.00	6,345.00	6,504.00	6,667.00	2.51%	163.00	6,667.00	2.5%	163.00
60 CEMETERY COMMISSION			450.00	461.00	470.00	1.95%	9.00	470.00	2.0%	9.00
61 TOTAL CEMETERIES				6,965.00	7,137.00	2.47%	172.00	7,137.00	2.5%	172.00
62										
63 PROTECTION OF PERSONS & PROPERTY										
64 POLICE CHIEF SALARY	27,581.00	28,270.00	28,977.00	32,246.00	33,052.00	2.50%	806.00	33,052.00	2.50%	806.00
65 POLICE DEPARTMENT	50,807.73	51,967.69	57,981.00	60,474.00	77,946.00	28.89%	17,472.00	77,946.00	28.89%	17,472.00
66 FIRE CHIEF	11,038.00	11,313.00	11,596.00	11,886.00	15,000.00	26.20%	3,114.00	13,100.00	10.21%	1,214.00
67 EMERGENCY MANAGEMENT DIRECTOR	441.00	441.00	452.00	463.00	474.00	2.38%	11.00	474.00	2.38%	11.00
68 FIRE DEPARTMENT	42,178.20	37,633.01	42,200.00	42,200.00	47,200.00	11.85%	5,000.00	44,200.00	4.74%	2,000.00
69 SAFETY COMPLEX	13,777.32	8,407.44	13,643.71	13,500.00	194,425.00	1340.19%	180,925.00	13,500.00	0.00%	-
70 EMERGENCY MEDICAL SERVICES	15,087.91	11,791.09	16,777.15	17,000.00	17,000.00	0.00%	-	17,000.00	0.00%	-
71 INSPECTORS COMPENSATION	4,310.00	4,172.50	4,140.00	6,000.00	6,000.00	0.00%	-	6,000.00	0.00%	-
72 BUILDING INSPECTOR/COMMISSIONER SALARY	12,118.00	12,390.00	14,000.00	15,400.00	20,000.00	29.87%	4,600.00	20,000.00	29.87%	4,600.00
73 INSPECTORS EXPENSE	2,167.92	569.24	2,155.11	2,270.00	5,440.00	139.65%	3,170.00	2,500.00	10.13%	230.00
74 TREE WARDEN EXPENSE	2,000.00	1,655.00	1,840.00	2,400.00	2,600.00	8.33%	200.00	2,600.00	8.33%	200.00
75 TREE WARDEN SALARY (art 11)	625.00	625.00	641.00	657.00	673.00	2.44%	16.00	673.00	2.44%	16.00
76 ANIMAL INSPECTOR	800.00	800.00	820.00	841.00	862.00	2.50%	21.00	862.00	2.50%	21.00
77 ANIMAL CONTROL OFFICER SALARY	1,625.00	1,665.00	1,707.00	1,750.00	1,794.00	2.51%	44.00	1,794.00	2.51%	44.00
78 ANIMAL CONTROL/INSPECTOR EXPENSE	176.27	177.35	-	400.00	400.00	0.00%	-	400.00	0.00%	-
79 BOARD OF HEALTH SALARY	250.00	250.00	1,200.00	1,230.00	1,260.00	2.44%	30.00	1,260.00	2.44%	30.00
80 BOARD OF HEALTH EXPENSE	-	-	258.00	500.00	500.00	0.00%	-	500.00	0.00%	-
81 FOOTHILLS HEALTH DISTRICT	15,993.99	16,506.09	16,507.00	20,891.00	21,455.00	2.70%	564.00	21,455.00	2.70%	564.00
82 TOTAL PROTECTION OF PERSONS & PROPERTY				230,108.00	446,081.00	93.86%	215,973.00	257,316.00	11.82%	27,208.00
83										
84 DEBT & INTEREST										
85 LONG TERM DEBT (highway garage & fire truck)	148,000.00	152,000.00	145,000.00				-	-	#DIV/0!	-
86 LONG TERM DEBT (highway truck & school roof)	82,590.00	83,000.00	95,000.00	245,000.00	-	-100.00%	(245,000.00)	-	-100.00%	(245,000.00)
87 DEBT (highway truck & loader)					234,000.00	0.00%	234,000.00	234,000.00	#DIV/0!	234,000.00
88 INTEREST ON LONG TERM DEBT	11,669.50	9,311.00	6,922.00	4,361.00	9,839.00	125.61%	5,478.00	9,839.00	125.61%	5,478.00
89 TOTAL LONG TERM DEBT				249,361.00	243,839.00	-2.21%	(5,522.00)	243,839.00	-2.21%	(5,522.00)

ACCOUNT		Expended FY2016	Expended FY2017	Expended FY2018	Final FY2019	Proposed FY2020	change %	change \$	Finance Committee Recommendations	change %	change \$	
90												
91	UNCLASSIFIED											
92	INSURANCE & BONDS	71,943.17	80,489.00	80,106.00	84,210.00	87,570.00	3.99%	3,360.00		87,570.00	3.99%	3,360.00
93	TOWN OFFICES	21,968.81	27,625.00	24,866.00	27,460.00	26,465.00	-3.62%	(995.00)		26,465.00	-3.62%	(995.00)
94	INFORMATIONAL TECHNOLOGY SUPPORT*	7,938.85	7,898.00	6,567.00	9,700.00	14,689.00	51.43%	4,989.00		14,689.00	51.43%	4,989.00
95	COUNCIL ON AGING	2,527.16	2,185.00	2,638.00	3,025.00	3,025.00	0.00%	-		3,025.00	0.00%	-
96	COUNCIL ON AGING COORDINATOR	2,279.00	2,336.00	2,593.00	2,658.00	3,000.00	12.87%	342.00		3,000.00	12.87%	342.00
97	HISTORICAL	210.47	1,233.83	1,028.59	1,200.00	1,300.00	8.33%	100.00		1,300.00	8.33%	100.00
98	COUNTY RETIREMENT	171,421.00	162,489.00	186,914.00	200,517.00	207,770.00	3.62%	7,253.00		207,770.00	3.62%	7,253.00
99	COUNCIL OF GOVERNMENTS	760.40	761.00	760.40	761.00	761.00	0.00%	-		-	-100.00%	(761.00)
100	PIONEER VALLEY PLANNING COMMISSION	241.05	247.00	253.01	260.00	266.00	2.31%	6.00	266.00	2.31%	6.00	
101	UNEMPLOYMENT (art 24)	16,500.00	-	75.60	20,000.00	20,000.00	0.00%	-	20,000.00	0.00%	-	
102	GROUP INSURANCE	308,352.11	330,963.01	369,689.91	396,000.00	410,000.00	3.54%	14,000.00	410,000.00	3.54%	14,000.00	
103	OPEB TRUST FUND	-	-	5,000.00	5,000.00	5,000.00	0.00%	-	5,000.00	0.00%	-	
104	MEDICARE	25,095.44	24,540.42	26,338.31	27,000.00	30,000.00	11.11%	3,000.00	30,000.00	11.11%	3,000.00	
105	RESERVE FUND	6,857.43	6,953.71	16,093.35	20,000.00	10,000.00	-50.00%	(10,000.00)	20,000.00	0.00%	-	
106	ESTABLISH PD REVOLVING			1,000.00				-	-	#DIV/0!	-	
107	TOTAL UNCLASSIFIED				797,791.00	819,846.00	2.76%	22,055.00	829,085.00	3.92%	31,294.00	
108								-			-	
109	OPERATING BUDGET TOTAL	4,875,080.16	4,945,903.77	5,360,360.91	5,641,551.00	5,941,091.00	5.31%	299,540.00	5,809,965.00	2.99%	168,414.00	
110												
111	NON-OPERATING (CAPITAL)											
112	CHAPTER 90 (art 20)			186,936.00	223,739.00	185,859.00	-16.93%	(37,880.00)		185,859.00	-16.93%	(37,880.00)
113	IT EQUIPMENT UPGRADE				18,000.00	-	-100.00%	(18,000.00)		-	-100.00%	(18,000.00)
114	TOWN HALL/ANNEX REPAIRS				5,000.00	5,000.00	0.00%	-		6,500.00	30.00%	1,500.00
115	ELEMENTARY SCHOOL LIGHTING PROJECT				40,000.00		-100.00%	(40,000.00)		-	-100.00%	(40,000.00)
116	POLICE VEHICLE			47,000.00				-		-	#DIV/0!	-
117	AMBULANCE (art 21)			8,571.00		30,000.00	100.00%	30,000.00		30,000.00	#DIV/0!	30,000.00
118	EMS VEHICLE MEMO							-		-	#DIV/0!	-
119	TOWN HALL PAINT	-	30,000.00							-		-
120	PUBLIC SAFETY FEASIBILITY DESIGN			53,952.20		-		-		-	#DIV/0!	-
121	STABILIZATION (art 28)			315,000.00				-		-	#DIV/0!	-
122	POLICE EQUIPMENT & TRAINING					4,316.00	100.00%	4,316.00		4,316.00	#DIV/0!	4,316.00
123	PUBLIC SAFETY COMPLEX (borrowing authorization-see below)											
124												
125	TOTAL NON-OPERATING (CAPITAL)	-	30,000.00	611,459.20	286,739.00	225,175.00	-21.47%	(61,564.00)	226,675.00	-20.95%	(60,064.00)	
126												
127	TOTAL OPERATING & NON-OPERATING	4,875,080.16	4,975,903.77	5,971,820.11	5,928,290.00	6,166,266.00	4.01%	237,976.00	6,036,640.00	1.83%	108,350.00	
128	ASSESSMENTS		148,877.00	157,402.00	123,394.00	153,195.00	24.15%	29,801.00	153,195.00	24.15%	29,801.00	
129	OFFSETS		151,505.00	144,367.00	95,147.00	125,429.00	31.83%	30,282.00	125,518.00	31.92%	30,371.00	
130	OVERLAY SURPLUS		23,296.00	24,000.00	24,000.00	24,000.00	0.00%	-	24,000.00	0.00%	-	
131	OVWERLAY DEFICIT		591.00					-	-			
132	GRAND TOTAL EXPENDITURES	4,875,080.16	5,300,172.77	6,297,589.11	6,170,831.00	6,468,890.00	4.83%	298,059.00	6,339,353.00	2.73%	168,522.00	
133											-	

**TOWN OF WESTHAMPTON
BUDGET FY2020**

ACCOUNT	Expended FY2016	Expended FY2017	Expended FY2018	Final FY2019	Proposed FY2020	change %	change \$	Finance Committee Recommendations	change %	change \$
134 REVENUES										-
135 TAX LEVY LIMIT	3,863,683.00	4,009,685.00	4,210,753.00	4,316,022.00	4,482,777.00	3.86%	166,755.00	4,482,777.00	3.86%	166,755.00
136 NEW GROWTH	48,205.00	46,157.00	53,515.00	57,419.00	40,000.00	-30.34%	(17,419.00)	50,000.00	-12.92%	(7,419.00)
137 CHAPTER 90 (art 19)			186,936.00	223,739.00	185,859.00	-16.93%	(37,880.00)	185,859.00	-16.93%	(37,880.00)
138 OVERRIDE							-	-	#DIV/0!	-
139 AMBULANCE RECEIPT RESERVE (match grant pending)					30,000.00		30,000.00	30,000.00	#DIV/0!	30,000.00
140 DEBT EXCLUSION highway garage & fire truck	150,670.00	153,782.00	145,870.00		-		-	-	#DIV/0!	-
141 DEBT EXCLUSION highway truck & school roof	91,590.00	90,530.00	101,052.00	249,361.00	-	-100.00%	(249,361.00)	-	-100.00%	(249,361.00)
142 DEBT EXCLUSION highway truck & loader (387,321)					243,839.00		243,839.00	243,839.00		243,839.00
143 DEBT EXCLUSION HRSD capital (art 14)	73,977.00	69,782.00	67,149.00	65,475.00	63,207.00	-3.46%	(2,268.00)	63,207.00	-3.46%	(2,268.00)
144 OVERRIDE-TO BALANCE BUDGET	39,667.00	-	-				-	-		-
145 CHERRY SHEET EDUCATION	580,690.00	619,407.00	616,114.00	568,828.00	603,796.00	6.15%	34,968.00	603,796.00	6.15%	34,968.00
146 CHERRY SHEET OTHER	163,636.00	163,502.00	161,742.00	168,729.00	173,804.00	3.01%	5,075.00	173,893.00	3.06%	5,164.00
147 LOCAL RECEIPTS	443,163.00	360,000.00	400,000.00	400,000.00	400,000.00	0.00%	-	400,000.00	0.00%	-
148 FREE CASH REDUCE TAX RATE (art 29)	114,500.00	15,000.00	50,000.00	120,000.00		-100.00%	(120,000.00)	95,000.00	-20.83%	(25,000.00)
149 FREE CASH FOR SPECIFIC PURCHASE(S)		30,000.00		-			-	-		-
150 FREE CASH-CAPITAL FEASIBILITY			55,000.00	-	-		-	-		-
151 FREE CASH-CAPITAL POLICE VEHICLE			47,000.00	-	-		-	-		-
152 FREE CASH INTO STABILIZATION			315,000.00	-	-		-	-		-
153 OVERLAY SURPLUS	30,659.72			-	-		-	-		-
154 EMS VEHICLE MEMO				-	-		-	-		-
155 PUBLIC SAFETY COMPLEX (borrowing authorization-see below)										
156							-			-
157 TOTAL REVENUES	5,600,440.72	5,557,845.00	6,410,131.00	6,169,573.00	6,223,282.00	0.87%	53,709.00	6,328,371.00	2.57%	158,798.00
158										
159 Over /under levy limt (- is under)				1,258.00	245,608.00	19423.69%	244,350.00	10,982.00	772.97%	9,724.00
160 OVERLAY Deficit raise on page 2 recap							-			
161 Over /under levy limt (- is under)		-	-	1,258.00	245,608.00	19423.69%	244,350.00	10,982.00	772.97%	9,724.00
160										
161 PUBLIC SAFETY COMPLEX (borrowing authorization-art. 22)				-	236,000.00			236,000.00		

Free Cash: 383,582.00 cert
 art 29 line 148 -95000.00
 288,582.00 balance