

**TOWN OF WESTHAMPTON
BUDGET FY2020**

| ACCOUNT | Expended FY2017 | Expended FY2018 | Final FY2019 | Proposed FY2020 | change % | change \$ | Finance Committee | change % | change \$ | Town Meeting |
|---------------------------------------|--------------------|--------------------|-------------------|--------------------|--------------|------------------|-------------------|--------------|------------------|-------------------|
| | | | | | | | Recommendations | | | 6/24/2019 |
| 1 GENERAL GOVERNMENT | | | | | | | | | | |
| 2 COUNSEL FEES | 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 | 25,000.00 |
| 3 MODERATOR (art 11) | - | - | 487.00 | 499.00 | 2.46% | 12.00 | 499.00 | 2.46% | 12.00 | 499.00 |
| 4 SELECTMEN SALARY (art 11) | 4,279.00 | 5,000.00 | 5,125.00 | 5,253.00 | 2.50% | 128.00 | 5,253.00 | 2.50% | 128.00 | 5,253.00 |
| 5 SELECTMEN EXPENSE | 5,612.39 | 5,700.00 | 5,700.00 | 5,800.00 | 1.75% | 100.00 | 5,800.00 | 1.75% | 100.00 | 5,800.00 |
| 6 DOCUMENT MANAGEMENT SYSTEM (art 23) | - | - | - | 2,100.00 | 100.00% | 2,100.00 | 2,100.00 | 100.00% | 2,100.00 | 2,100.00 |
| 7 ADMINISTRATIVE ASSISTANT | 31,518.00 | 32,306.00 | 36,814.00 | 37,734.00 | 2.50% | 920.00 | 37,734.00 | 2.50% | 920.00 | 37,734.00 |
| 8 TOWN ACCOUNTANT SALARY | 15,075.00 | 15,452.00 | 15,838.00 | 16,234.00 | 2.50% | 396.00 | 16,234.00 | 2.50% | 396.00 | 16,234.00 |
| 9 TOWN ACCOUNTANT EXPENSE | 3,607.38 | 3,507.00 | 3,800.00 | 4,040.00 | 6.32% | 240.00 | 4,040.00 | 6.32% | 240.00 | 4,040.00 |
| 10 AUDIT | 13,500.00 | 7,000.00 | 7,000.00 | 7,000.00 | 0.00% | - | 7,000.00 | 0.00% | - | 7,000.00 |
| 11 ASSESSOR SALARY (art 11) | 8,097.00 | 8,300.00 | 8,508.00 | 8,720.00 | 2.49% | 212.00 | 8,720.00 | 2.49% | 212.00 | 8,720.00 |
| 12 ASSESSOR EXPENSE | 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 | 13,600.00 |
| 13 FIELD REV CONVERSION | - | - | 9,800.00 | - | -100.00% | (9,800.00) | - | -100.00% | (9,800.00) | - |
| 14 ASSESSOR ASSISTANT | 14,538.00 | 14,900.00 | 15,273.00 | 15,655.00 | 2.50% | 382.00 | 15,273.00 | 0.00% | - | 15,273.00 |
| 15 TREASURER SALARY | 15,075.00 | 15,452.00 | 15,838.00 | 16,234.00 | 2.50% | 396.00 | 16,234.00 | 2.50% | 396.00 | 16,234.00 |
| 16 TREASURER EXPENSE | 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 | 7,000.00 |
| 17 TAX TITLE EXPENSE | 5,385.21 | 2,500.00 | 3,500.00 | 3,500.00 | 0.00% | - | 3,500.00 | 0.00% | - | 3,500.00 |
| 18 TAX COLLECTOR SALARY | 15,075.00 | 15,452.00 | 15,838.00 | 16,234.00 | 2.50% | 396.00 | 16,234.00 | 2.50% | 396.00 | 16,234.00 |
| 19 TAX COLLECTOR EXPENSE | 15,122.83 | 14,684.00 | 17,656.00 | 17,523.00 | -0.75% | (133.00) | 16,523.00 | -6.42% | (1,133.00) | 16,523.00 |
| 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) | 1,000.00 |
| 21 TOWN CLERK SALARY | 12,923.00 | 13,246.00 | 13,577.00 | 13,917.00 | 2.50% | 340.00 | 13,917.00 | 2.50% | 340.00 | 13,917.00 |
| 22 TOWN CLERK EXPENSE | 4,702.27 | 5,000.00 | 5,800.00 | 5,800.00 | 0.00% | - | 5,800.00 | 0.00% | - | 5,800.00 |
| 23 CLERK, BOARD OF REGISTRARS | 100.00 | 100.00 | 100.00 | 100.00 | 0.00% | - | 100.00 | 0.00% | - | 100.00 |
| 24 CONSERVATION COMMISSION | 210.00 | 191.00 | 218.00 | 225.00 | 3.21% | 7.00 | 225.00 | 3.21% | 7.00 | 225.00 |
| 25 ZONING BOARD | - | 885.58 | 600.00 | 600.00 | 0.00% | - | 600.00 | 0.00% | - | 600.00 |
| 26 PLANNING BOARD EXPENSE | 238.42 | - | 300.00 | 300.00 | 0.00% | - | 300.00 | 0.00% | - | 300.00 |
| 27 TOTAL GENERAL GOVERNMENT | | | 217,872.00 | 229,068.00 | 5.14% | 11,196.00 | 222,686.00 | 2.21% | 4,814.00 | 222,686.00 |
| 28 | | | | | | | | | | |
| 29 HIGHWAYS | | | | | | | | | | |
| 30 HIGHWAY SALARIES | 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 | 231,849.00 |
| 31 HIGHWAY ADMINISTRATION | 4,388.09 | 4,222.00 | 4,750.00 | 4,750.00 | 0.00% | - | 4,750.00 | 0.00% | - | 4,750.00 |
| 32 HIGHWAY MATERIALS | 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 | 91,225.00 |
| 33 ROAD MACHINERY | 34,092.37 | 35,006.00 | 41,700.00 | 41,700.00 | 0.00% | - | 41,700.00 | 0.00% | - | 41,700.00 |
| 34 ROAD MACHINERY FUEL | 22,823.75 | 34,483.00 | 43,050.00 | 43,050.00 | 0.00% | - | 43,050.00 | 0.00% | - | 43,050.00 |
| 35 SNOW REMOVAL | 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 | 100,000.00 |
| 36 ROAD MACHINERY BLDGS | 17,740.51 | 26,372.00 | 29,887.00 | 29,887.00 | 0.00% | - | 29,887.00 | 0.00% | - | 29,887.00 |
| 37 TRANSFER STATION EXPENSES | 49,715.36 | 40,394.00 | 55,550.00 | 55,550.00 | 0.00% | - | 55,550.00 | 0.00% | - | 55,550.00 |
| 38 HILLTOWN RESOURCE MANAGEMENT COOP | 5,445.00 | 5,448.00 | 6,833.00 | 6,915.00 | 1.20% | 82.00 | 6,915.00 | 1.20% | 82.00 | 6,915.00 |
| 39 TOTAL HIGHWAYS | | | 586,964.00 | 604,926.00 | 3.06% | 17,962.00 | 604,926.00 | 3.06% | 17,962.00 | 604,926.00 |
| 40 | | | | | | | | | | |
| 41 SCHOOLS & LIBRARIES | | | | | | | | | | |
| 42 HAMPSHIRE REGIONAL HS (art 13) | 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 | 1,273,148.00 |
| 43 HRHS CAPITAL DEBT (art 14) | 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) | 63,207.00 |
| 44 VOCATIONAL TUITION (art 16) | 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) | 350,000.00 |

**TOWN OF WESTHAMPTON
BUDGET FY2020**

| ACCOUNT | Expended FY2017 | Expended FY2018 | Final FY2019 | Proposed FY2020 | change % | change \$ | Finance Committee Recommendations | change % | change \$ | Town Meeting 6/24/2019 |
|--|--------------------|--------------------|---------------------|---------------------|---------------|-------------------|--------------------------------------|---------------|-------------------|---------------------------|
| 45 VOCATIONAL TRANSPORTATION (art 17) | 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 | 60,104.00 |
| 46 ELEMENTARY SCHOOL (art 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 | 1,776,429.00 |
| 47 SCHOOL COMMITTEE SALARY (art 11) | 720.00 | 1,490.00 | 1,527.00 | 1,565.00 | 2.49% | 38.00 | 1,565.00 | 2.49% | 38.00 | 1,565.00 |
| 48 LIBRARY | 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 | 103,963.00 |
| 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 | 3,628,416.00 |
| 50 | | | | | | | | | | |
| 51 VETERANS | | | | | | | | | | |
| 52 VETERANS EXPENSE | 1,660.00 | 12,005.18 | 14,460.00 | 14,460.00 | 0.00% | - | 14,460.00 | 0.00% | - | 14,460.00 |
| 53 VETERANS AGENT SALARY | 1,696.00 | 1,738.00 | 1,781.00 | 1,825.00 | 2.47% | 44.00 | 1,825.00 | 2.47% | 44.00 | 1,825.00 |
| 54 MEMORIAL DAY | 58.00 | - | 200.00 | 200.00 | 0.00% | - | 200.00 | 0.00% | - | 200.00 |
| 55 CULTURAL COUNCIL | 19.13 | 21.11 | 75.00 | 75.00 | 0.00% | - | 75.00 | 0.00% | - | 75.00 |
| 56 TOTAL VETERANS | | | 16,516.00 | 16,560.00 | 0.27% | 44.00 | 16,560.00 | 0.27% | 44.00 | 16,560.00 |
| 57 | | | | | | | | | | |
| 58 CEMETERIES | | | | | | | | | | |
| 59 CEMETERY SALARY | 6,190.00 | 6,345.00 | 6,504.00 | 6,667.00 | 2.51% | 163.00 | 6,667.00 | 2.5% | 163.00 | 6,667.00 |
| 60 CEMETERY COMMISSION | | 450.00 | 461.00 | 470.00 | 1.95% | 9.00 | 470.00 | 2.0% | 9.00 | 470.00 |
| 61 TOTAL CEMETERIES | | | 6,965.00 | 7,137.00 | 2.47% | 172.00 | 7,137.00 | 2.5% | 172.00 | 7,137.00 |
| 62 | | | | | | | | | | |
| 63 PROTECTION OF PERSONS & PROPERTY | | | | | | | | | | |
| 64 POLICE CHIEF SALARY | 28,270.00 | 28,977.00 | 32,246.00 | 33,052.00 | 2.50% | 806.00 | 33,052.00 | 2.50% | 806.00 | 33,052.00 |
| 65 POLICE DEPARTMENT | 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 | 77,946.00 |
| 66 FIRE CHIEF | 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 | 13,100.00 |
| 67 EMERGENCY MANAGEMENT DIRECTOR | 441.00 | 452.00 | 463.00 | 474.00 | 2.38% | 11.00 | 474.00 | 2.38% | 11.00 | 474.00 |
| 68 FIRE DEPARTMENT | 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 | 44,200.00 |
| 69 SAFETY COMPLEX | 8,407.44 | 13,643.71 | 13,500.00 | 194,425.00 | 1340.19% | 180,925.00 | 13,500.00 | 0.00% | - | 13,500.00 |
| 70 EMERGENCY MEDICAL SERVICES | 11,791.09 | 16,777.15 | 17,000.00 | 17,000.00 | 0.00% | - | 17,000.00 | 0.00% | - | 17,000.00 |
| 71 INSPECTORS COMPENSATION | 4,172.50 | 4,140.00 | 6,000.00 | 6,000.00 | 0.00% | - | 6,000.00 | 0.00% | - | 6,000.00 |
| 72 BUILDING INSPECTOR/COMMISSIONER SALARY | 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 | 20,000.00 |
| 73 INSPECTORS EXPENSE | 569.24 | 2,155.11 | 2,270.00 | 5,440.00 | 139.65% | 3,170.00 | 2,500.00 | 10.13% | 230.00 | 5,440.00 |
| 74 TREE WARDEN EXPENSE | 1,655.00 | 1,840.00 | 2,400.00 | 2,600.00 | 8.33% | 200.00 | 2,600.00 | 8.33% | 200.00 | 2,600.00 |
| 75 TREE WARDEN SALARY (art 11) | 625.00 | 641.00 | 657.00 | 673.00 | 2.44% | 16.00 | 673.00 | 2.44% | 16.00 | 673.00 |
| 76 ANIMAL INSPECTOR | 800.00 | 820.00 | 841.00 | 862.00 | 2.50% | 21.00 | 862.00 | 2.50% | 21.00 | 862.00 |
| 77 ANIMAL CONTROL OFFICER SALARY | 1,665.00 | 1,707.00 | 1,750.00 | 1,794.00 | 2.51% | 44.00 | 1,794.00 | 2.51% | 44.00 | 1,794.00 |
| 78 ANIMAL CONTROL/INSPECTOR EXPENSE | 177.35 | - | 400.00 | 400.00 | 0.00% | - | 400.00 | 0.00% | - | 400.00 |
| 79 BOARD OF HEALTH SALARY | 250.00 | 1,200.00 | 1,230.00 | 1,260.00 | 2.44% | 30.00 | 1,260.00 | 2.44% | 30.00 | 1,260.00 |
| 80 BOARD OF HEALTH EXPENSE | - | 258.00 | 500.00 | 500.00 | 0.00% | - | 500.00 | 0.00% | - | 500.00 |
| 81 FOOTHILLS HEALTH DISTRICT | 16,506.09 | 16,507.00 | 20,891.00 | 21,455.00 | 2.70% | 564.00 | 21,455.00 | 2.70% | 564.00 | 21,455.00 |
| 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 | 260,256.00 |
| 83 | | | | | | | | | | |
| 84 DEBT & INTEREST | | | | | | | | | | |
| 85 LONG TERM DEBT (highway garage & fire truck) | 152,000.00 | 145,000.00 | | | | - | - | #DIV/0! | - | - |
| 86 LONG TERM DEBT (highway truck & school roof) | 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 | 234,000.00 |
| 88 INTEREST ON LONG TERM DEBT | 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 | 9,839.00 |
| 89 TOTAL LONG TERM DEBT | | | 249,361.00 | 243,839.00 | -2.21% | (5,522.00) | 243,839.00 | -2.21% | (5,522.00) | 243,839.00 |

**TOWN OF WESTHAMPTON
BUDGET FY2020**

| ACCOUNT | Expended FY2017 | Expended FY2018 | Final FY2019 | Proposed FY2020 | change % | change \$ | Finance Committee Recommendations | change % | change \$ | Town Meeting 6/24/2019 |
|---|---------------------|---------------------|---------------------|---------------------|------------------|-------------------|--------------------------------------|-----------------|-------------------|---------------------------|
| 134 REVENUES | | | | | | | | | - | |
| 135 TAX LEVY LIMIT | 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 | 4,482,777.00 |
| 136 NEW GROWTH | 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) | 50,000.00 |
| 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) | 185,859.00 |
| 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 | 27,000.00 |
| 140 DEBT EXCLUSION highway garage & fire truck | 153,782.00 | 145,870.00 | | - | | - | - | #DIV/0! | - | - |
| 141 DEBT EXCLUSION highway truck & school roof | 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 | 243,839.00 |
| 143 DEBT EXCLUSION HRSD capital (art 14) | 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) | 63,207.00 |
| 144 OVERRIDE-TO BALANCE BUDGET | - | - | | | | - | - | | - | - |
| 145 CHERRY SHEET EDUCATION | 619,407.00 | 616,114.00 | 568,828.00 | 603,796.00 | 6.15% | 34,968.00 | 616,375.00 | 8.36% | 47,547.00 | 616,375.00 |
| 146 CHERRY SHEET OTHER | 163,502.00 | 161,742.00 | 168,729.00 | 173,804.00 | 3.01% | 5,075.00 | 173,969.00 | 3.11% | 5,240.00 | 173,969.00 |
| 147 LOCAL RECEIPTS | 432,884.00 | 481,439.00 | 400,000.00 | 400,000.00 | 0.00% | - | 400,000.00 | 0.00% | - | 400,000.00 |
| 148 FREE CASH REDUCE TAX RATE (art 29) | 15,000.00 | 50,000.00 | 120,000.00 | | -100.00% | (120,000.00) | 95,000.00 | -20.83% | (25,000.00) | 95,000.00 |
| 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 | | | - | - | | - | - | | - | - |
| 154 EMS VEHICLE MEMO | | | - | - | | - | - | | - | - |
| 155 PUBLIC SAFETY COMPLEX (borrowing authorization-see below) | | | | | | - | - | | - | - |
| 156 | | | | | | - | - | | - | - |
| 157 TOTAL REVENUES | 5,630,729.00 | 6,491,570.00 | 6,169,573.00 | 6,223,282.00 | 0.87% | 53,709.00 | 6,341,026.00 | 2.78% | 171,453.00 | 6,338,026.00 |
| 158 | | | | | | | | | | |
| 159 Over /under levy limit (- is under) | | | 1,258.00 | 245,608.00 | 19423.69% | 244,350.00 | (1,693.00) | -234.58% | (2,951.00) | 2,747.00 |
| 160 OVERLAY Deficit raise on page 2 recap | | | | | | - | | | | |
| 161 Over /under levy limit (- is under) | - | - | 1,258.00 | 245,608.00 | 19423.69% | 244,350.00 | (1,693.00) | -234.58% | (2,951.00) | 2,747.00 |
| 160 | | | | | | | | | | |
| 161 PUBLIC SAFETY COMPLEX (borrowing authorization-art. 22) | | | - | 236,000.00 | | | 236,000.00 | | | 236,000.00 |

| | | |
|----------------------------|-----------------------|-----------|
| Free Cash: | 383,582.00 | certified |
| ATM art 29 line 148 | <u>\$ (95,000.00)</u> | |
| | 288,582.00 | balance |
| STM 06-24: | | |
| STM art 1 | (19,456.67) | |
| STM art 2 | (3,000.00) | |
| STM art 3 | (22,773.00) | |
| | 243,352.33 | balance |

| | | |
|----------------------|-------------------|---------|
| Stabilization | 374,239.38 | balance |
|----------------------|-------------------|---------|