

	Account Number	Approved Budget				Requested Budget		Recommended Budget	
		FY2014	FY2015	FY2016	% FY2016 Over(Under) FY2015	FY2017	% FY2017 Over(Under) FY2016	FY2017	% FY2017 Over(Under) FY2016
<b>Accountant</b>									
Accounting services	135-0011	25,787	26,561	27,225	2.5	26,000	(4.5)	26,000	(4.5)
Expense	135-0020	3,680	2,780	2,780	-	9,343	236.1	9,343	236.1
Audit	135-0051	11,000	11,000	17,500	59.1	13,000	(25.7)	13,000	(25.7)
<b>Subtotal</b>		<b>40,467</b>	<b>40,341</b>	<b>47,505</b>	<b>17.8</b>	<b>48,343</b>	<b>1.8</b>	<b>48,343</b>	<b>1.8</b>
<b>Animal Inspector</b>									
Stipend	247-0011	200	200	200	-	200	-	1,000	400.0
<b>Subtotal</b>		<b>200</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>1,000</b>	<b>400.0</b>
<b>Slaughter Inspector</b>									
Stipend	248-0011	14	14	14	-	14	-	14	-
<b>Subtotal</b>		<b>14</b>	<b>14</b>	<b>14</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>14</b>	<b>-</b>
<b>Assessors</b>									
Assessors' Stipend	141-0010	3,900	3,900	3,900	-	3,900	-	3,900	-
Principal Assessor Salary	141-0011	33,188	39,953	40,952	2.5	42,181	3.0	41,975	2.5
Principal Assessor Certification	141-0020	-	1,000	1,000	-	1,000	-	1,000	-
Clerk Salary	141-0011	1,757	1,810	1,855	2.5	2,142	15.5	2,132	14.9
Expense	141-0020	14,041	11,090	13,780	24.3	14,240	3.3	14,240	3.3
Re-val / Maintenance	142-0020	2,600	5,000	5,000	-	5,500	10.0	5,500	10.0
Re-Val / 3 years	142-0054	20,000	12,633	12,633	-	5,000	(60.4)	-	(100.0)
<b>Subtotal</b>		<b>75,486</b>	<b>75,386</b>	<b>79,120</b>	<b>5.0</b>	<b>73,963</b>	<b>(6.5)</b>	<b>68,747</b>	<b>(13.1)</b>
<b>Board of Health</b>									
Board Members Stipend	510-0010	1,500	1,500	1,500	-	1,500	-	1,500	-
Health Agent Service Expense	510-0020	1,000	1,000	8,200	720.0	2,500	(69.5)	2,500	(69.5)
Landfill Monitoring	510-0048	6,550	6,600	6,700	1.5	6,700	-	6,700	-
Lake Water Testing	510-0049	3,000	3,500	3,500	-	5,600	60.0	5,600	60.0
Wood Re-cycling Wages	510-0068	1,900	2,000	2,050	2.5	2,101	2.5	2,101	2.5
Wood Re-cycling Expense	510-0068	2,000	2,000	-	(100.0)	-	-	-	-
Harrington Hospital Services	542-0020	500	600	600	-	600	-	600	-
<b>Subtotal</b>		<b>16,450</b>	<b>17,200</b>	<b>30,050</b>	<b>74.7</b>	<b>19,001</b>	<b>(36.8)</b>	<b>19,001</b>	<b>(36.8)</b>
<b>Board of Selectmen</b>									
Selectperson Stipends	122-0010	4,800	4,800	4,800	-	4,800	-	4,800	-
Executive Secretary Salary	124-0011	21,438	24,000	24,600	2.5	25,215	2.5	25,215	2.5
Exec Secretary Salary-Additional Hours	NEW	-	-	-	-	12,605	NEW	12,605	NEW
Administrative Agent Salary	192-0020	-	6,963	7,137	2.5	8,482	18.8	7,315	2.5
Selectmen's Expense	122-0020	2,300	2,350	3,000	27.7	2,250	(25.0)	3,000	-
Town Counsel Expense	151-0020	35,000	35,000	45,000	28.6	45,000	-	45,000	-
Town Hall Expense	192-0020	24,000	24,500	24,500	-	18,600	(24.1)	18,600	(24.1)
Town Hall Maintenance	NEW	-	-	-	-	10,000	NEW	10,000	NEW
Town Hall Computer System Exp	122-0066	8,250	8,250	8,250	-	9,000	9.1	9,000	9.1
Printing Town Report	196-0020	1,200	1,600	2,000	25.0	2,100	5.0	2,100	5.0
Land Auction Expense	192-0031	10,000	-	-	-	-	-	-	-
Lighting Public Buildings	192-0028	21,000	21,500	24,725	15.0	30,000	21.3	30,000	21.3
Street Lighting	424-0020	8,000	8,000	9,200	15.0	10,000	8.7	10,000	8.7
Heating Public Buildings	192-0029	20,000	20,500	21,525	5.0	21,525	-	17,500	(18.7)
Taxes - Union Land	193-0020	700	700	700	-	400	(42.9)	400	(42.9)
Dam Inspection	633-0020	15,000	15,000	15,000	-	15,000	-	15,000	-
Lake Maintenance	634-0020	13,000	11,725	11,725	-	25,715	119.3	29,375	150.5
General Insurance	945-0020	87,500	94,062	98,118	4.3	111,338	13.5	100,649	2.6
Memorial Day Expense	632-0020	400	400	400	-	400	-	400	-
Ambulance Expense	231-0020	56,643	66,647	68,313	2.5	70,021	2.5	70,021	2.5
Sealer of Weights	249-0011	14	14	14	-	14	-	14	-
Emergency Management	291-0020	500	500	-	(100.0)	500	-	500	-
Code Red	-	-	-	2,850	-	2,850	-	2,850	-
Senior Housing Com. Mailing Expense	NEW	-	-	-	-	1,000	NEW	1,000	NEW
Grant Application for Dam Repairs	-	-	6,500	-	(100.0)	-	-	-	-
<b>Subtotal</b>		<b>329,745</b>	<b>353,011</b>	<b>371,857</b>	<b>5.3</b>	<b>426,815</b>	<b>14.8</b>	<b>415,344</b>	<b>11.7</b>
<b>Building Inspector</b>									
Salary	241-0011	12,240	12,607	12,922	2.5	13,245	2.5	13,245	2.5
<b>Subtotal</b>		<b>12,240</b>	<b>12,607</b>	<b>12,922</b>	<b>2.5</b>	<b>13,245</b>	<b>2.5</b>	<b>13,245</b>	<b>2.5</b>

Account Number	Approved Budget				Requested Budget		Recommended Budget	
	FY2014	FY2015	FY2016	% FY2016	FY2017	% FY2017	FY2017	% FY2017
				Over(Under)		Over(Under)		Over(Under)
				FY2015	FY2016	FY2016	FY2016	
<b>Capital Planning</b>								
Long-Term Loans-	710-0020							
Multi-Purpose Loan(Debt Exc)		25,583	-	-	-	-	-	-
Highway Truck Loan(2010)		44,275	42,210	-	(100.0)	-	-	-
MWPAT Bond/Landfill Loan		8,140	7,760	7,475	(3.7)	7,190	(3.8)	7,190 (3.8)
Fire/Hwy Complex Loan (Debt Exc.)		48,375	46,125	-	(100.0)	-	-	-
Circle H Land		46,500	43,460	41,000	(5.7)	34,000	(17.1)	- (100.0)
Fire Pickup Truck(2012)		15,500	20,500	-	(100.0)	-	-	-
2011 Storm Loan		-	5,221	12,090	131.6	-	(100.0)	- (100.0)
Highway Truck Loan(2014)		-	-	45,750	-	45,750	-	- (100.0)
Fire Truck-Tanker Loan(2016)		-	-	-	-	85,000	-	85,000
Long-Term Debt Interest	750-0020	-	-	-	-	4,000	-	4,000
<b>Subtotal</b>		<b>188,373</b>	<b>165,276</b>	<b>106,315</b>	<b>(35.7)</b>	<b>175,940</b>	<b>65.5</b>	<b>96,190 (9.5)</b>
<b>Cemetery Commission</b>								
Stipend	491-0011	900	900	900	900	1,500	66.7	900
Expense	491-0020	4,000	4,000	4,000	4,000	-4,000	-	4,000
<b>Subtotal</b>		<b>4,900</b>	<b>4,900</b>	<b>4,900</b>	<b>4,900</b>	<b>5,500</b>	<b>12.2</b>	<b>4,900</b>
<b>Community Center and COA</b>								
Director Salary	541-0011	14,820	15,265	17,784	17,784	17,784	-	18,229 2.5
Facility Staff Wages	541-0012	4,572	10,000	13,076	13,076	13,076	-	13,403 2.5
Facility Staff Wages-10 Additional Hours Per Week	NEW	-	-	-	-	5,668	NEW	5,668 NEW
COA Expenses	541-0020	6,284	7,747	7,960	7,960	7,960	-	7,960
Community Center Expenses	541-0020	18,268	18,575	20,095	20,095	20,095	-	20,095
<b>Subtotal</b>		<b>43,944</b>	<b>51,587</b>	<b>58,915</b>	<b>58,915</b>	<b>64,583</b>	<b>9.6</b>	<b>65,355 10.9</b>
<b>Conservation Commission</b>								
Stipend	171-0011	3,500	3,500	3,500	3,500	3,500	-	3,500
Expense	171-0020	700	700	700	700	1,400	100.0	1,400 100.0
<b>Subtotal</b>		<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>4,900</b>	<b>16.7</b>	<b>4,900 16.7</b>
<b>Employee Benefits</b>								
Medicare / FICA Expense	916-0011	43,500	43,500	43,500	43,500	43,500	-	43,500
Division of Employment	912-0011	10,000	11,000	10,000	10,000	10,000	-	10,000
Chapter 32B Insurance	914-0011	420,000	375,000	330,000	330,000	365,500	10.8	365,500 10.8
Hampden Cnty Retirement Assessment	913-0011	173,939	175,354	212,389	212,389	234,500	10.4	234,500 10.4
OPEB	914-0020	-	20,000	25,000	25,000	25,000	-	25,000
<b>Subtotal</b>		<b>647,439</b>	<b>624,854</b>	<b>620,889</b>	<b>620,889</b>	<b>678,500</b>	<b>9.3</b>	<b>678,500 9.3</b>
<b>Finance Board</b>								
Expense	131-0020	700	700	700	700	700	-	700
Reserve Fund	132-0020	20,000	20,000	25,000	25,000	25,000	-	25,000
<b>Subtotal</b>		<b>20,700</b>	<b>20,700</b>	<b>25,700</b>	<b>25,700</b>	<b>25,700</b>	<b>-</b>	<b>25,700</b>
<b>Fire Department</b>								
Fire Chief Salary	220-0010	11,982	12,341	12,650	12,650	13,000	2.8	12,966 2.5
Compensation	220-0011	12,132	14,558	14,922	14,922	15,300	2.5	15,295 2.5
Administrative Support Compensation		-	-	-	-	6,300	-	6,300
Expense - General	220-0020	45,000	45,000	45,000	45,000	38,700	(14.0)	36,700 (14.0)
Dispatcher	299-0020	1,000	1,000	1,000	1,000	1,000	-	1,000
<b>Subtotal</b>		<b>70,114</b>	<b>72,899</b>	<b>73,572</b>	<b>73,572</b>	<b>74,300</b>	<b>1.0</b>	<b>74,261 0.9</b>
<b>Highway Department</b>								
Surveyor Salary	420-0010	60,218	62,025	63,576	63,576	65,483	3.0	65,165 2.5
Wages Full Time	420-0011	177,366	182,687	187,254	187,254	202,902	8.4	191,935 2.5
Wages-Part Time	420-0012	7,906	7,906	8,104	8,104	8,347	3.0	8,307 2.5
Highway Clerk Wages	420-0013	6,325	9,487	9,724	9,724	10,016	3.0	9,967 2.5
Wages--Snow & Ice	423-0011	15,000	15,000	25,000	25,000	25,000	-	25,000
Snow & Ice Expense	423-0020	30,000	30,000	40,000	40,000	40,000	-	40,000
Fuel Town Vehicles	420-0039	55,000	55,000	55,000	55,000	55,000	-	44,000 (20.0)
Fixed Overhead/Maintenance Costs	420-0042	68,320	71,800	110,000	110,000	140,000	27.3	110,000
Road Improvement Costs	420-0042	87,680	143,800	65,000	65,000	80,000	23.1	65,000
Interdepartmental Wage & Expense	420-0060	2,000	2,000	2,000	2,000	2,000	-	2,000
<b>Subtotal</b>		<b>509,815</b>	<b>579,705</b>	<b>565,658</b>	<b>565,658</b>	<b>628,748</b>	<b>11.2</b>	<b>561,374 (0.8)</b>

	Approved Budget					Requested Budget		Recommended Budget	
	Account Number	FY2014	FY2015	FY2016	% FY2016	FY2017	% FY2017	FY2017	% FY2017
					Over(Under)		Over(Under)		Over(Under)
<b>Library</b>									
Director Salary	610-0011-1	-	17,654	16,913	16,913	17,336	2.5	17,336	2.5
Staff Wages	610-0011-1	26,832	11,533	15,354	15,354	15,738	2.5	15,738	2.5
Expense-Services & Supplies	610-0020	9,640	10,420	14,150	14,150	13,600	(3.9)	13,600	(3.9)
<b>Subtotal</b>		<b>36,472</b>	<b>39,607</b>	<b>46,417</b>	<b>46,417</b>	<b>46,674</b>	<b>0.6</b>	<b>46,674</b>	<b>0.6</b>
<b>Moderator</b>									
Stipend	114-0010	100	100	100	100	100	-	100	-
<b>Subtotal</b>		<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>-</b>
<b>Pioneer Valley Planning Commission</b>									
PVPC Assessment	820-0020	373	373	373	373	382	2.4	382	2.4
<b>Subtotal</b>		<b>373</b>	<b>373</b>	<b>373</b>	<b>373</b>	<b>382</b>	<b>2.4</b>	<b>382</b>	<b>2.4</b>
<b>Planning Board</b>									
Stipend	175-0010	2,500	2,500	2,500	2,500	2,500	-	2,500	-
Expense	175-0020	1,500	1,500	2,700	2,700	2,700	-	2,700	-
<b>Subtotal</b>		<b>4,000</b>	<b>4,000</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>-</b>	<b>5,200</b>	<b>-</b>
<b>Police Department</b>									
Chief Salary	210-0010	61,200	63,000	64,575	64,575	67,163	4.0	66,189	2.5
Police Clerk Wages	210-0010	3,043	3,134	3,212	3,212	3,359	4.6	3,292	2.5
Police Wages	210-0011	81,074	78,257	92,725	92,725	96,527	4.1	95,043	2.5
Lake Patrols	210-0057	3,100	3,100	3,100	3,100	3,100	-	3,342	7.8
Animal Control Officer-Salary	292-0011	4,715	4,856	4,977	4,977	5,226	5.0	5,101	2.5
Animal Control Officer-Expense	292-0020	500	500	1,000	1,000	1,000	-	1,000	-
Police Dept Training	210-0020	7,000	7,000	2,000	2,000	2,000	-	2,000	-
Police Expense	210-0020	20,000	20,000	20,000	20,000	20,000	-	20,000	-
Uniforms	210-0020	3,000	3,000	3,000	3,000	3,000	-	3,000	-
Constable Stipends	210-0250	200	200	200	200	200	-	200	-
911 Maintenance	210-0057	500	500	500	500	500	-	500	-
<b>Subtotal</b>		<b>184,332</b>	<b>183,547</b>	<b>195,289</b>	<b>195,289</b>	<b>202,075</b>	<b>3.5</b>	<b>199,667</b>	<b>2.2</b>
<b>Recreation Committee</b>									
Expense	630-0020	6,000	6,000	6,000	6,000	6,000	-	6,000	-
<b>Subtotal</b>		<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>
<b>Stabilization</b>									
General Stabilization	950-0009	31,288	3,842	-	-	5,000	-	5,000	-
Dam Repair Stabilization	NEW	-	-	-	-	15,000	NEW	15,000	NEW
Roadway Stabilization		-	-	34,145	34,145	35,000	2.5	51,867	51.9
Capital Stabilization		-	65,000	65,000	65,000	65,000	-	65,000	-
<b>Subtotal</b>		<b>31,288</b>	<b>68,842</b>	<b>99,145</b>	<b>99,145</b>	<b>120,000</b>	<b>21.0</b>	<b>136,867</b>	<b>38.0</b>
<b>Elementary School</b>									
Holland Elem. School Expense	310-0020	2,369,517	2,349,018	2,330,216	2,330,216	2,332,806	0.1	2,332,806	0.1
<b>Subtotal</b>		<b>2,369,517</b>	<b>2,349,018</b>	<b>2,330,216</b>	<b>2,330,216</b>	<b>2,332,806</b>	<b>0.1</b>	<b>2,332,806</b>	<b>0.1</b>
<b>Regional School - Tantasqua</b>									
Net Operating Assessment	310-0035	1,322,192	1,393,990	1,480,105	1,480,105	1,636,210	10.5	1,636,210	10.5
Debt Assessment	310-0035	47,451	30,850	13,298	13,298	(1,125)	(108.5)	(1,125)	(108.5)
Transportation Assessment	310-0036	57,240	56,534	69,194	69,194	59,130	(14.5)	59,130	(14.5)
Tantasqua Representative	310-0037	300	300	300	300	300	-	300	-
<b>Subtotal</b>		<b>1,427,183</b>	<b>1,481,674</b>	<b>1,562,897</b>	<b>1,562,897</b>	<b>1,694,515</b>	<b>8.4</b>	<b>1,694,515</b>	<b>8.4</b>
<b>Tax Collector</b>									
Collector Salary	146-0010	24,035	24,756	25,375	25,375	26,643	5.0	26,009	2.5
Collector Expense	146-0020	17,355	17,500	18,120	18,120	20,702	14.2	19,802	9.3
<b>Subtotal</b>		<b>41,390</b>	<b>42,256</b>	<b>43,495</b>	<b>43,495</b>	<b>47,345</b>	<b>8.9</b>	<b>45,811</b>	<b>5.3</b>
<b>Town Clerk</b>									
Salary	161-0010	22,001	22,661	23,228	23,228	23,808	2.5	23,809	2.5
Expense	161-0020	2,800	2,800	3,700	3,700	3,000	(18.9)	3,000	(18.9)
Election & Registration Salaries	162-0011	1,000	1,200	4,000	4,000	5,000	25.0	5,000	25.0
Election & Registration Expense	162-0020	5,000	6,500	7,000	7,000	7,000	-	7,000	-
Vital Statistics Compensation	161-0026	60	60	-	-	-	-	-	-
<b>Subtotal</b>		<b>30,861</b>	<b>33,221</b>	<b>37,928</b>	<b>37,928</b>	<b>38,808</b>	<b>2.3</b>	<b>38,809</b>	<b>2.3</b>
<b>Trails Committee</b>									
Expense		-	2,000	2,000	2,000	2,450	22.5	2,450	22.5
<b>Subtotal</b>		<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,450</b>	<b>22.5</b>	<b>2,450</b>	<b>22.5</b>

Account	Approved Budget				Requested Budget		Recommended Budget		
	Number	FY2014	FY2015	FY2016	% FY2017		FY2017	FY2016	
					Over(Under)	Over(Under)			
<b>Treasurer</b>									
Salary	145-0010	32,200	33,166	33,995	33,995	34,762	2.3	34,845	2.5
Treasurer Certification	145-0020	-	1,000	1,000	1,000	1,000	-	1,000	-
Clerk/Assistant Salary	145-0011	2,200	3,640	3,731	3,731	3,510	(5.9)	3,510	(5.9)
Expenses	145-0020	8,900	11,000	11,700	11,700	11,900	1.7	11,900	1.7
OPEB Evaluation-GASB 45	NEW	-	-	-	-	3,900	-	3,900	-
Financial Advisor/Bond Counsel	145-0024	-	1,000	1,000	1,000	-	(100.0)	-	(100.0)
Interest on Temporary Loans	750-0051	6,000	6,000	10,000	10,000	6,000	(40.0)	6,000	(40.0)
Banking Services	145-0022	600	500	500	500	600	20.0	600	20.0
TaxTitle Expense	145-0075	2,000	8,000	4,000	4,000	3,500	(12.5)	3,500	(12.5)
<b>Subtotal</b>		<b>51,900</b>	<b>64,306</b>	<b>65,926</b>	<b>65,926</b>	<b>65,172</b>	<b>(1.1)</b>	<b>65,255</b>	<b>(1.0)</b>
<b>Tree Warden</b>									
Stipend	294-0011	100	100	100	100	100	-	100	-
Tree Removal Expenses	250-0011	-	-	-	-	-	-	-	-
Gypsy Moth & Dutch Elm Disease	251-0011	-	100	-	-	-	-	-	-
<b>Subtotal</b>		<b>100</b>	<b>200</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>-</b>
<b>Veterans</b>									
Veterans Agent-Salary	543-0020	-	-	3,690	3,690	3,690	-	3,782	2.5
Veterans Agent-Expenses	543-0020	-	-	300	300	300	-	300	-
Veterans Benefits	543-0050	2,500	2,500	10,000	10,000	15,000	50.0	15,000	50.0
District Veteran's Assessment	827-0020	5,843	5,843	-	-	-	-	-	-
<b>Subtotal</b>		<b>8,343</b>	<b>8,343</b>	<b>13,990</b>	<b>13,990</b>	<b>18,990</b>	<b>35.7</b>	<b>19,082</b>	<b>36.4</b>
<b>Zoning Board of Appeals</b>									
Stipend	176-0011	2,500	2,500	2,500	2,500	2,500	-	2,500	-
Legal Fees	-	-	-	-	-	5,000	-	-	-
Expense	176-0020	900	900	900	900	600	(33.3)	600	(33.3)
<b>Subtotal</b>		<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>8,100</b>	<b>138.2</b>	<b>3,100</b>	<b>(8.8)</b>
<b>Zoning Enforcement Officer</b>									
Salary	242-0011	2,137	2,137	2,190	2,190	2,245	2.5	2,245	2.5
Expense	242-0020	300	300	300	300	300	-	300	-
<b>Subtotal</b>		<b>2,437</b>	<b>2,437</b>	<b>2,490</b>	<b>2,490</b>	<b>2,545</b>	<b>2.2</b>	<b>2,545</b>	<b>2.2</b>
<b>Total</b>		<b>6,161,783</b>	<b>6,312,204</b>	<b>6,416,783</b>	<b>5,768,870</b>	<b>6,831,014</b>	<b>6.5</b>	<b>6,676,237</b>	<b>4.0</b>
<b>Revenue-</b>									
Maximum amount to be appropriated		6,402,516	6,535,959	6,768,711		6,933,269	2.4	6,933,269	2.4
Free cash		220,942	108,319	282,435		257,032	(9.0)	257,032	(9.0)
Net available for operating budget		<b>6,181,574</b>	<b>6,427,640</b>	<b>6,486,276</b>		<b>6,676,237</b>	<b>2.9</b>	<b>6,676,237</b>	<b>2.9</b>
<b>Revenue over(under) expenditures</b>		<b>19,791</b>	<b>115,436</b>	<b>69,493</b>		<b>(154,777)</b>			
<b>Free Cash Utilization-</b>									
Snow & Ice Expense Deficit								16,679	
Uniform MA Accounting System Software								3,860	
Tree Removal								20,000	
Replace Voting Machines								13,000	
Reduce Long-Term Loans								34,000	
Circle I Land								138,000	
2014 Highway Truck								31,493	
Roadway Stabilization								-	
Unused Surplus								257,032	