

	Account Number	Approved Budget				Requested Budget		Recommended Budget	
		FY2013	FY2014	FY2015	% FY2015 Over(Under) FY2014	FY2016	% FY2016 Over(Under) FY2015	FY2016	% FY2016 Over(Under) FY2015
Accountant									
Salary	135-0011	25,281	25,787	26,561	3.0	27,358	3.0	27,225	2.5
Expense	135-0020	2,780	3,680	2,780	(24.5)	2,780	-	2,780	-
Audit	135-0051	11,000	11,000	11,000	-	17,500	59.1	17,500	59.1
	Subtotal	39,061	40,467	40,341	(0.3)	47,638	18.1	47,505	17.8
Animal Inspector									
Stipend	247-0011	200	200	200	-	200	-	200	-
	Subtotal	200	200	200	-	200	-	200	-
Slaughter Inspector									
Stipend	248-0011	14	14	14	-	14	-	14	-
	Subtotal	14	14	14	-	14	-	14	-
Assessors									
Assessors' Stipend	141-0010	4,000	3,900	3,900	-	3,900	-	3,900	-
Principal Assessor Salary	141-0011	32,537	33,188	39,953	20.4	40,952	2.5	40,952	2.5
Principal Assessor Certification		-	-	1,000	-	1,000	-	1,000	-
Clerk Salary	141-0011	1,723	1,757	1,810	3.0	2,080	14.9	1,855	2.5
Expense	141-0020	13,691	14,041	11,090	(21.0)	13,780	24.3	13,780	24.3
Re-val / Maintenance	142-0020	8,600	2,600	5,000	92.3	5,000	-	5,000	-
Re-Val / 3 years	142-0054	1,000	20,000	12,633	(36.8)	12,633	-	12,633	-
	Subtotal	61,551	75,486	75,386	(0.1)	79,345	5.3	79,120	5.0
Board of Health									
Board Members Stipend	510-0010	6,822	1,500	1,500	-	4,800	220.0	1,500	-
Salary-Health Agent		-	-	-	-	21,736	NEW	-	-
Health Agent Service Expense		-	-	-	-	-	-	7,500	NEW
Expense	510-0020	1,500	1,000	1,000	-	10,800	980.0	8,200	720.0
Landfill Monitoring	510-0048	6,550	6,550	6,600	0.8	6,700	1.5	6,700	1.5
Lake Water Testing	510-0049	3,000	3,000	3,500	16.7	3,500	-	3,500	-
Wood Re-cycling Wages	510-0068	1,900	1,900	2,000	5.3	2,290	14.5	2,050	2.5
Wood Re-cycling Expense	510-0068	-	2,000	2,000	-	2,000	-	-	(100.0)
Visiting Nurse Expense	542-0020	800	500	600	20.0	600	-	600	-
	Subtotal	20,572	16,450	17,200	4.6	52,426	204.8	30,050	74.7
Board of Selectman									
Selectperson Stipends	122-0010	4,800	4,800	4,800	-	4,800	-	4,800	-
Executive Secretary Salary	124-0011	21,018	21,438	24,000	12.0	24,720	3.0	24,600	2.5
Selectmen's Expense	122-0020	2,200	2,300	2,350	2.2	3,000	27.7	3,000	27.7
Town Counsel Expense	151-0020	25,000	35,000	35,000	-	40,000	14.3	45,000	28.6
Town Hall Expense	192-0020	17,000	24,000	24,500	2.1	24,500	-	24,500	-
Town Hall Computer System Exp	122-0066	8,000	8,250	8,250	-	8,250	-	8,250	-
Printing Town Report	196-0020	1,000	1,200	1,600	33.3	2,000	25.0	2,000	25.0
Land Auction Expense	192-0031	-	10,000	-	(100.0)	-	-	-	-
Lighting Public Buildings	192-0028	21,000	21,000	21,500	2.4	24,725	15.0	24,725	15.0
Street Lighting	424-0020	8,000	8,000	8,000	-	9,200	15.0	9,200	15.0
Heating Public Buildings	192-0029	20,000	20,000	20,500	2.5	21,525	5.0	21,525	5.0
Taxes - Union Land	193-0020	660	700	700	-	700	-	700	-
Dam & Boat Ramp Maintenance	633-0020	15,000	15,000	15,000	-	15,000	-	15,000	-
Lake Maintenance	634-0020	13,000	13,000	11,725	(9.8)	11,725	-	11,725	-
General Insurance	945-0020	77,500	87,500	94,062	7.5	94,062	-	86,118	(8.4)
Memorial Day Expense	632-0020	400	400	400	-	400	-	400	-
Ambulance Expense	231-0020	55,261	56,643	66,647	17.7	68,313	2.5	68,313	2.5
Sealer of Weights	249-0011	14	14	14	-	14	-	14	-
Emergency Management	291-0020	-	500	500	-	500	-	500	-
Code Red		-	-	-	-	2,850	-	2,850	-
Grant Application for Dam Repairs		-	-	6,500	-	-	(100.0)	-	(100.0)
	Subtotal	289,853	329,745	346,048	4.9	356,284	3.0	353,220	2.1
Building Inspector									
Salary	241-0011	12,000	12,240	12,607	3.0	12,859	2.0	12,922	2.5
	Subtotal	12,000	12,240	12,607	3.0	12,859	2.0	12,922	2.5

	Account Number	Approved Budget				Requested Budget		Recommended Budget	
		FY2013	FY2014	FY2015	% FY2015 Over(Under) FY2014	FY2016	% FY2016 Over(Under) FY2015	FY2016	% FY2016 Over(Under) FY2015
Capital Planning									
Multi-Purpose Loan (Debt Exc.)	710-0020	32,558	25,583	-	(100.0)	-	-	-	-
Highway Truck Loan(2010)	710-0020	43,500	44,275	42,210	(4.7)	-	(100.0)	-	(100.0)
MWPAT Bond/Landfill Loan	710-0020	8,350	8,140	7,760	(4.7)	7,475	(3.7)	7,475	(3.7)
Fire/Hwy Complex Loan (Debt Exc.)	710-0020	50,625	48,375	46,125	(4.7)	-	(100.0)	-	(100.0)
Circle H Land	-	-	46,500	43,460	(6.5)	41,000	(5.7)	41,000	(5.7)
Fire Pickup Truck(2012)	-	-	15,500	20,500	32.3	-	(100.0)	-	(100.0)
2011 Storm Loan	-	-	-	5,221	-	12,090	131.6	12,090	131.6
Highway Truck Loan(2014)	-	-	-	-	-	45,750	-	45,750	-
Subtotal		135,033	188,373	165,276	(12.3)	106,315	(35.7)	106,315	(35.7)
Cemetery Commission									
Stipend	491-0011	900	900	900	-	900	-	900	-
Expense	491-0020	4,000	4,000	4,000	-	4,000	-	4,000	-
Subtotal		4,900	4,900	4,900	-	4,900	-	4,900	-
Community Center and COA									
Director Salary	541-0011	11,053	14,820	15,265	3.0	22,464	47.2	15,647	2.5
Director Salary Increase	541-0011	-	-	-	-	-	-	2,137	-
Facility Staff Wages	541-0012	4,572	4,572	10,000	118.7	10,300	3.0	10,250	2.5
Facility Staff Wages-5 Additional Hours Per Week	541-0012	-	-	-	-	-	NEW	2,826	NEW
COA Expenses	541-0020	2,312	6,284	7,747	23.3	7,960	2.7	7,960	2.7
Replace "Senior Center" Sign	541-0020	-	-	-	-	3,000	-	-	-
Community Center Expenses	541-0020	14,522	18,268	18,575	1.7	20,095	8.2	20,095	8.2
Subtotal		32,459	43,944	51,587	17.4	63,819	23.7	58,915	14.2
Conservation Commission									
Stipend	171-0011	1,600	3,500	3,500	-	3,500	-	3,500	-
Expense	171-0020	500	700	700	-	700	-	700	-
Subtotal		2,100	4,200	4,200	-	4,200	-	4,200	-
Employee Benefits									
Medicare / FICA Expense	916-0011	46,500	43,500	43,500	-	43,500	-	43,500	-
Division of Employment	912-0011	12,000	10,000	11,000	10.0	10,000	(9.1)	10,000	(9.1)
Chapter 32B Insurance	914-0011	400,000	420,000	375,000	(10.7)	340,000	(9.3)	340,000	(9.3)
Hampden Cnty Retirement Assessmen	913-0011	159,069	173,939	175,354	0.8	212,389	21.1	212,389	21.1
OPEB	914-0020	-	-	20,000	-	25,000	25.0	25,000	25.0
Subtotal		617,569	647,439	624,854	(3.5)	630,889	1.0	630,889	1.0
Finance Board									
Expense	131-0020	600	700	700	-	700	-	700	-
Reserve Fund	132-0020	20,000	20,000	20,000	-	25,000	25.0	25,000	25.0
Subtotal		20,600	20,700	20,700	-	25,700	24.2	25,700	24.2
Fire Department									
Fire Chief Salary	220-0010	11,747	11,982	12,341	3.0	12,649	2.5	12,650	2.5
Compensation	220-0011	11,894	12,132	14,558	20.0	15,000	3.0	14,922	2.5
Expense - General	220-0020	42,800	45,000	45,000	-	45,000	-	45,000	-
Dispatcher	299-0020	1,000	1,000	1,000	-	1,000	-	1,000	-
Subtotal		67,441	70,114	72,899	4.0	73,649	1.0	73,572	0.9
Highway Department									
Surveyor Salary	420-0010	59,037	60,218	62,025	3.0	69,266	11.7	63,576	2.5
Wages	420-0011	173,733	177,366	182,687	3.0	200,123	9.5	187,254	2.5
Wages-Part Time	420-0012	7,906	7,906	7,906	-	7,906	-	8,104	2.5
Highway Clerk Wages	420-0013	6,141	6,325	9,487	50.0	9,961	5.0	9,724	2.5
Wages--Snow & Ice	423-0011	15,000	15,000	15,000	-	26,600	77.3	25,000	66.7
Snow & Ice Expense	423-0020	30,000	30,000	30,000	-	64,000	113.3	40,000	33.3
Fuel Town Vehicles	420-0039	55,000	55,000	55,000	-	55,000	-	55,000	-
Fixed Overhead/Maintenance Costs	420-0042	57,300	68,320	71,800	5.1	215,600	200.3	110,000	53.2
Road Improvement Costs	420-0042	95,700	87,680	143,800	-	-	(100.0)	65,000	(54.8)
Interdepartmental Wage & Expense	420-0060	1,000	2,000	2,000	-	2,000	-	2,000	-
Subtotal		500,817	509,815	579,705	13.7	650,456	12.2	565,658	(2.4)

	Account Number	Approved Budget				Requested Budget		Recommended Budget	
		FY2013	FY2014	FY2015	% FY2015 Over(Under) FY2014	FY2016	% FY2016 Over(Under) FY2015	FY2016	% FY2016 Over(Under) FY2015
Library									
Director Salary	610-0011-	-	-	17,654	-	16,913	(4.2)	16,913	(4.2)
Staff Wages	610-0011-	26,306	26,832	11,533	(57.0)	11,776	2.1	11,821	2.5
Staff Wages-5 Additional Hours Per Week	610-0011-	-	-	-	-	3,533	NEW	3,533	NEW
Expense-Services & Supplies	610-0020	7,576	9,640	10,420	8.1	14,150	35.8	14,150	35.8
Subtotal		33,882	36,472	39,607	8.6	46,372	17.1	46,417	17.2
Moderator									
Stipend	114-0010	100	100	100	-	100	-	100	-
Subtotal		100	100	100	-	100	-	100	-
Pioneer Valley Planning Commission									
PVPC Assessment	820-0020	373	373	373	-	373	-	373	-
Subtotal		373	373	373	-	373	-	373	-
Planning Board									
Stipend	175-0010	2,500	2,500	2,500	-	2,500	-	2,500	-
Expense	175-0020	1,500	1,500	1,500	-	3,200	113.3	3,200	113.3
Subtotal		4,000	4,000	4,000	-	5,700	42.5	5,700	42.5
Police Department									
Chief Salary	210-0010	60,000	61,200	63,000	2.9	66,150	5.0	64,575	2.5
Police Clerk Wages	210-0010	3,075	3,043	3,134	3.0	3,276	4.5	3,212	2.5
Police Wages	210-0011	79,484	81,074	78,257	(3.5)	87,468	11.8	85,819	9.7
Police Wages-8 Additional Patrol Hours Per Week	210-0011	-	-	-	-	6,906	NEW	6,906	NEW
Lake Patrols	210-0057	3,100	3,100	3,100	-	3,100	-	3,100	-
Animal Control Officer-Salary	292-0011	4,715	4,715	4,856	3.0	5,099	5.0	4,977	2.5
Animal Control Officer-Expense	292-0020	500	500	500	-	500	-	1,000	100.0
Police Dept Training	210-0020	7,000	7,000	7,000	-	2,000	(71.4)	2,000	(71.4)
Police Expense	210-0020	20,000	20,000	20,000	-	20,000	-	20,000	-
Uniforms	210-0020	3,000	3,000	3,000	-	3,000	-	3,000	-
Constable Stipends	210-0250	200	200	200	-	200	-	200	-
911 Maintenance	210-0057	500	500	500	-	500	-	500	-
Subtotal		181,574	184,332	183,547	(0.4)	198,199	8.0	195,289	6.4
Recreation Committee									
Expense	630-0020	6,000	6,000	6,000	-	6,000	-	6,000	-
Subtotal		6,000	6,000	6,000	-	6,000	-	6,000	-
Stabilization									
General Stabilization	950-0009	42,346	31,288	3,842	(87.7)	-	(100.0)	-	(100.0)
Roadway Stabilization		-	-	-	-	35,145	-	35,145	-
Capital Stabilization		-	-	65,000	-	65,000	-	65,000	-
Subtotal		42,346	31,288	68,842	120.0	100,145	45.5	100,145	45.5
Elementary School									
Holland Elem. School Expense	310-0020	2,358,016	2,369,517	2,349,018	(0.9)	2,330,216	(0.8)	2,330,216	(0.8)
Subtotal		2,358,016	2,369,517	2,349,018	(0.9)	2,330,216	(0.8)	2,330,216	(0.8)
Regional School - Tantasqua									
Net Operating Assessment	310-0035	1,337,022	1,322,192	1,393,990	5.4	1,480,105	6.2	1,480,105	6.2
Debt Assessment	310-0035	67,991	47,451	30,850	(35.0)	13,298	(56.9)	13,298	(56.9)
Transportation Assessment	310-0036	52,836	57,240	56,534	(1.2)	69,194	22.4	69,194	22.4
Tantasqua Representative	310-0037	300	300	300	-	300	-	300	-
Subtotal		1,458,149	1,427,183	1,481,674	3.8	1,562,897	5.5	1,562,897	5.5
Tax Collector									
Collector Salary	146-0010	23,564	24,035	24,756	3.0	25,994	5.0	25,375	2.5
Collector Clerk Wages	146-0020	8,615	-	-	-	-	-	-	-
Collector Expense	146-0020	16,907	17,355	17,500	0.8	19,120	9.3	18,120	3.5
Subtotal		49,086	41,390	42,256	2.1	45,114	6.8	43,495	2.9

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		FY2013	FY2014	FY2015	% FY2015 Over(Under) FY2014	FY2016	% FY2016 Over(Under) FY2015	FY2016	% FY2016 Over(Under) FY2015
Town Clerk									
Salary	161-0010	21,570	22,001	22,661	3.0	23,114	2.0	23,228	2.5
Clerk-All Boards Expense	161-0020	2,700	2,800	2,800	-	3,300	17.9	3,700	32.1
Elections/Registrations Salaries	162-0011	1,000	1,000	1,200	20.0	3,000	150.0	4,000	233.3
Election & Registration Expense	162-0020	5,000	5,000	6,500	30.0	4,000	(38.5)	7,000	7.7
Vital Statistics Compensation	161-0026	60	60	60	-	-	(100.0)	-	(100.0)
Subtotal		30,330	30,861	40,184	30.2	41,689	3.7	45,065	12.1
Trails Committee									
Expense		-	-	2,000	-	2,000	-	2,000	-
Subtotal		-	-	2,000	-	2,000	-	2,000	-
Treasurer									
Salary	145-0010	31,569	32,200	33,166	3.0	33,800	1.9	33,995	2.5
Treasurer Certification		-	-	1,000	-	1,000	-	1,000	-
Clerk/Assistant Salary	145-0011	2,000	2,200	3,640	65.5	3,718	2.1	3,731	2.5
Expenses	145-0020	8,815	8,900	11,000	23.6	11,700	6.4	11,700	6.4
Financial Advisor/Bond Counsel	145-0024	-	-	1,000	-	1,000	-	1,000	-
Interest on Temporary Loans	750-0051	10,000	6,000	6,000	-	4,000	(33.3)	10,000	66.7
Banking Services	145-0022	500	600	500	(16.7)	500	-	500	-
Tax/Title Expense	145-0075	12,000	2,000	8,000	300.0	4,000	(50.0)	4,000	(50.0)
Subtotal		64,884	51,900	64,306	23.9	59,718	(7.1)	65,926	2.5
Tree Warden									
Stipend	294-0011	100	100	100	-	3,000	2,900.0	100	-
Tree Removal Expenses	250-0011	-	-	-	-	20,000	-	-	-
Gypsy Moth & Dutch Elm Disease	251-0011	-	-	100	-	-	-	-	-
Subtotal		100	100	200	100.0	23,000	11,400.0	100	(50.0)
Veterans									
Veterans Agent-Salary	543-0020	-	-	-	-	3,600	NEW	3,690	NEW
Veterans Agent-Expenses	543-0020	-	-	-	-	300	-	300	-
Veterans Benefits	543-0050	2,500	2,500	2,500	-	10,000	300.0	10,000	300.0
District Veteran's Assessment	827-0020	5,843	5,843	5,843	-	-	(100.0)	-	(100.0)
Subtotal		8,343	8,343	8,343	-	13,900	66.6	13,990	67.7
Zoning Board of Appeals									
Stipend	176-0011	2,624	2,500	2,500	-	2,500	-	2,500	-
Expense	176-0020	900	900	900	-	900	-	900	-
Subtotal		3,524	3,400	3,400	-	3,400	-	3,400	-
Zoning Enforcement Officer									
Salary	242-0011	2,137	2,137	2,137	-	2,137	-	2,190	2.5
Expense	242-0020	300	300	300	-	300	-	300	-
Subtotal		2,437	2,437	2,437	-	2,437	-	2,490	2.2
Total		6,047,314	6,161,783	6,312,204	2.4	6,549,954	3.8	6,416,783	1.7
Revenue-									
Maximum amount to be appropriated			6,402,516	6,427,283	0.4	6,699,218	4.2	6,699,218	4.2
Free cash			220,942	108,319		282,435		282,435	
Net available for operating budget			6,181,574	6,318,964	2.2	6,416,783	1.5	6,416,783	1.5
Revenue over(under) expenditures			19,791	6,760		(133,171)		-	
Free Cash Utilization-									
Snow & Ice Deficit								106,870	
August, 2011 Storm Loan								141,065	
Article to fund tree removal								20,000	
Automatic doors for Community Center								14,500	
Unused Surplus								-	
								282,435	