Account	Description	FY 13	FY14	Increase
		APPROVED	REQUEST	Decrease
100	***GENERAL GOVERNMENT***			
114	Moderator	100.00	100.00	0.00
122	Select Board Elected	12,900.00	12,900.00	0.00
122	Select Board Expenses	5,000.00	7,000.00	2,000.00
124	Temporary Employee	1.00	1.00	0.00
131	Finance Committee Expenses	150.00	150.00	0.00
132	Town Reserve Fund	15,000.00	15,000.00	0.00
135	Town Accountant Salary	14,560.00	13,560.00	(1,000.00)
135	Town Accountant Expenses	200.00	1,000.00	800.00
141	Assessors Elected	12,000.00	12,000.00	0.00
141	Principal Assessor/Consultant	34,754.72	36,754.00	1,999.28
141	Assessors Clerk	8,274.24	8,440.00	165.76
141	Assessors Expenses	14,975.00	15,725.00	750.00
141	Assessors Software	6,200.00	6,600.00	400.00
145	Treasurer Elected	14,567.28	14,567.00	(0.28)
145	Assistant Treasurer	0.00	3,000.00	3,000.00
145	Treasurer Expenses	2,255.00	2,530.00	275.00
145	Treasurers Tax Titles	2,500.00	5,000.00	2,500.00
146	Tax Collector Elected	16,590.08	16,922.00	331.92
146	Tax Collector Expenses	5,300.00	4,300.00	(1,000.00)
147	Tax Coll. Computer	4,800.00	4,800.00	0.00
148	Bank Charges	200.00	200.00	0.00
151	Town Counsel	11,033.36	11,254.00	220.64
151	Town Counsel Expenses	1,500.00	1,500.00	0.00
158	Printing & Stationery	1,500.00	250.00	(1,250.00)
159	Inter-Departmental Secretary	42,846.96	43,704.00	857.04
160	Procurement Expenses	1.00	1.00	0.00
161	Town Clerk Elected	16,215.00	16,215.00	0.00
161	Town Clerk Expenses	4,650.00	14,650.00	10,000.00
162	Election	6,186.00	6,186.00	0.00
163	Registration	294.00	294.00	0.00
164	Street List/Census	2,000.00	2,000.00	0.00
164	Street List/Census Expenses	750.00	750.00	0.00
165	Assistant Town Clerk	1,800.00	10,400.00	8,600.00
171	Conservation Comm.	750.00	750.00	0.00
175	Planning Board Clerk	1,500.00	1,500.00	0.00
175	Planning Board expenses	700.00	1,000.00	300.00
176	Board of Appeals expenses	4,000.00	4,000.00	0.00
176	Board of Appeals Clerk	1.00	1.00	0.00
192	Meeting Hall	975.00	975.00	0.00
195	Town Report	1,000.00	950.00	(50.00)
196	Town Offices	30,000.00	30,000.00	0.00
197	Computer Software & Supplies	4,000.00	10,100.00	6,100.00
198	Accounting Software	5,800.00	6,232.00	432.00
	Subtotal	**307,829.64**	**343,261.00**	**35,431.36**
200	***PROTECTION, PERSONS & PROPERTY***			
209	Constable	300.00	300.00	0.00
210	Police Chief Wages	60,180.64	65,500.00	5,319.36
210	Sergeant	40,347.84	45,500.00	5,152.16
210	Police Expenses	74,669.00	79,785.00	5,116.00
212	Police Rental Facilities	3,600.00	3,600.00	0.00
220	Fire Dept. Expenses	39,800.00	49,800.00	10,000.00
221	Berk. Cty. Sheriff Comm.	8,022.00	9,088.00	1,066.00
222	Fire Dept Compensation	76,500.00	91,500.00	15,000.00
240	Building Inspector	26,748.80	27,284.00	535.20
240	Building Inspector Expenses	6,868.00	6,868.00	0.00
243	Plumbing and Gas Inspector	3,000.00	3,000.00	0.00
243	Plumbing /Gas Inspector Exp	100.00	100.00	0.00
244	Fire Inspector	2,600.00	2,600.00	0.00
245	Wiring Inspector	2,500.00	2,500.00	0.00
245	Wiring Inspector Expenses	100.00	100.00	0.00
246	Alternate Inspectors	500.00	500.00	0.00
247	Animal Inspector	900.00	900.00	0.00
292	Animal Control/Dog Officer	1.00	1.00	0.00
293	Animal Control Expenses	500.00	500.00	0.00
296	Tree Warden Salary	3,150.00	3,150.00	0.00
296	Tree Warden Expenses	15,230.00	15,230.00	0.00
	Subtotal	**365,617.28**	**407,806.00**	**42,188.72**

300	***EDUCATION***			
301	School Committee	1,200.00	1,200.00	0.00
310	Schools: Capital	41,858.00	45,628.00	3,770.00
310	Schools: Operating	1,102,222.00	1,231,663.00	129,441.00
	Subtotal	**1,145,280.00**	**1,278,491.00**	**133,211.00**
400	***PUBLIC WORKS & FACILITIES***			
422	Highway Maintenance	143,363.00	145,943.00	2,580.00
422	Director Of Operations	68,848.00	70,225.00	1,377.00
422	Foreman	47,847.28	48,804.00	956.72
422	Hwy 2 Compensation	45,117.28	46,020.00	902.72
422	Hwy 3 Compensation	45,117.28	46,020.00	902.72
423	Salt and Sand	150,000.00	150,000.00	0.00
423	Supplies & Fuel	43,944.00	43,944.00	0.00
423	Winter Overtime	21,000.00	21,000.00	0.00
424	Public Lighting	3,000.00	3,000.00	0.00
427	Machinery & Tools	32,000.00	34,000.00	2,000.00
428	Town Garage	17,465.00	17,465.00	0.00
429	Highway Capital	70,000.00	75,000.00	5,000.00
430	Dam Inspection & Maint.	4,000.00	4,000.00	0.00
431	So. Berk. Waste District	3,220.00	3,220.00	0.00
433	Transfer Station	102,000.00	104,000.00	2,000.00
435	Household Hazardous Waste	1,069.00	1,069.00	0.00
436	Group Purchasing Regional	600.00	600.00	0.00
491	Cemetery Maintenance & Lawn Care	1,000.00	25,350.00	24,350.00
491	Cemetery Lawn Care	24,350.00	0.00	(24,350.00)
495	Soldiers Graves	1,250.00	1,250.00	0.00
	Subtotal	**825,190.84**	**840,910.00**	**15,719.16**
500	***HUMAN SERVICES***			
510	Board of Health Salary	1,200.00	1,200.00	0.00
510	Board of Health Expenses	400.00	400.00	0.00
510	Board of Health Clerk	4,500.00	4,590.00	90.00
511	Sanitary Inspector	22,653.00	23,106.00	453.00
522	Visiting Nurse	2,107.00	2,074.00	(33.00)
523	Berkshire Mental Health (The Brien Center)	1,100.00	752.00	(348.00)
529	Community Health Program	1,200.00	1,200.00	0.00
531	Berkshire South Regional Community Center	1,000.00	1,000.00	0.00
541	Council on Aging	2,000.00	2,000.00	0.00
543	Veterans Benefits	5,000.00	9,100.00	4,100.00
	Subtotal	**41,160.00**	**45,422.00**	**4,262.00**
600	***CULTURE & RECREATION***			
610	Library General	52,500.00	54,600.00	2,100.00
611	Library Maintenance	5,080.00	5,300.00	220.00
630	Park Commission	35,280.00	35,280.00	0.00
630	Parks Lawn maint., spring/fall clean up	6,500.00	6,500.00	0.00
641	Cultural Council	3,000.00	3,000.00	0.00
692	Memorial Day	1,500.00	1,500.00	0.00
	Subtotal	**103,860.00**	**106,180.00**	**2,320.00**
700	***DEBT SERVICE***			
700	Debt Service	0.00	0.00	0.00
	Subtotal	**0.00**	**0.00**	0.00
900	***MISCELLANEOUS EXPENSES***			
911	Berk. County Retirement	80,161.00	87,714.00	7,553.00
913	Employment Security	925.00	925.00	0.00
914	Health Insurance	128,450.00	136,391.00	7,941.00
914	Life Insurance	648.00	648.00	0.00
915	Medicare	10,550.00	10,830.00	280.00
945	Bonds & Insurance	56,000.00	56,000.00	0.00
	Subtotal	**276,734.00**	**292,508.00**	15,774.00
	Total Operating Expenses	**3,065,671.76**	**3,314,578.00**	248,906.24
	Special Articles	**264,791.00**	**34.00**	(264,757.00)
	Total	**3,330,462.76**	**3,314,612.00**	(15,850.76)

SPECIAL ARTICLES

	HVAC Phase I Town Hall offices	15,000.00	0.00	(15,000.00)

	repair library walkway (7/12/13 meeting)	0.00	4,500.00		
	Police 4WD with necessary equipment	0.00	49,205.00	49,205.00	
	Fire Dept Air Pack Replacement	0.00	45,500.00	45,500.00	
	Town Audit	14,000.00	0.00	(14,000.00)	
	Town Hall Painting	18,000.00	0.00	(18,000.00)	
	Thermal Imaging Equipment	6,500.00	0.00	(6,500.00)	
	Friends of Wilson McLaughlin House - proposed community center	10,000.00	45,000.00	35,000.00	raised on town meeting floor
	Southern Berkshire Regional Emergency Planning Committee Town Assessment	500.00	500.00	0.00	
	Grader (debt exclusion, not included in total)	0.00	275,000.00	275,000.00	
	Montereyfest (formerly known as Lakefest)	5,000.00	5,200.00	200.00	
	Bally Gally Repairs	3,500.00	2,500.00	(1,000.00)	
	Rec. Reserve Septic Loan	5,000.00	0.00	(5,000.00)	
	Stabilzation Fund Approp	50,000.00	75,000.00	25,000.00	
	Reserve/Overlay Surplus	15,000.00	15,000.00	0.00	
	Retiree Group Health/Life	3,000.00	3,000.00	0.00	
	Loan & Interest Fire Department Rescue Vehicle (pymt yr 1 of 5)	210,000.00	56,266.00	(153,734.00)	
	Jaws of Life	37,320.00	0.00	(37,320.00)	
	Loan & Interest Salt Shed	72,935.00	68,468.00	(4,467.00)	
	Loan & interest Kenworth & Pickup (final pymt)	46,356.00	44,704.00	(1,652.00)	
	Total Special Articles	**264,791.00**	**34.00**	(264,757.00)	