

Acct	Description	FY22	FY22	FY23	Increase/ Decrease
		5/1/21 ATM	11/6/21 STM & INTERNAL TRNFS		
		APPROVED	REVISIONS	REQUESTED	Decrease
100	GENERAL GOVERNMENT				
114	Moderator	349.00	0.00	362.00	13.00
115	Constable	686.00	0.00	712.00	26.00
122	Select Board Elected	15,037.00	0.00	15,606.00	569.00
122	Select Board Expenses	4,475.00	0.00	4,400.00	(75.00)
	Select Board Secretary	0.00	0.00	5,700.00	5,700.00
122	Grant writing wages	10,000.00	0.00	10,000.00	0.00
122	Grant writing expenses	500.00	0.00	500.00	0.00
122	CART (Communication Access Real Time Translation)	2,000.00	0.00	2,300.00	300.00
123	Town Administrator	75,000.00	0.00	77,850.00	2,850.00
123	Town Administrator Expenses	3,000.00	0.00	3,000.00	0.00
120	Office Assistant Wages	1.00	0.00	8,456.40	8,455.40
120	Office Assistant Procurement, Training & Expenses	0.00	0.00	500.00	500.00
124	Temporary Employee	1,000.00	0.00	1.00	(999.00)
131	Finance Committee Expenses	500.00	0.00	500.00	0.00
131	Finance Committee Clerk	1.00	0.00	1.00	0.00
132	Town Reserve Fund	30,000.00	0.00	30,000.00	0.00
135	Town Accountant Services	37,800.00	0.00	38,400.00	600.00
135	Town Accountant Expenses	300.00	0.00	50.00	(250.00)
135	Accounting/Treasurer Software	5,960.00	0.00	5,960.00	0.00
135	Annual Audit	17,500.00	0.00	17,500.00	0.00
135	GASB75	2,750.00	0.00	2,750.00	0.00
141	Assessors Elected	4,846.00	0.00	5,031.00	185.00
141	Principal Assessor Salary	44,033.00	0.00	45,706.25	1,673.25
141	Assistant to the Principal Assessor	1.00	0.00	1.00	0.00
141	Assessors Clerk Wages	10,112.00	0.00	10,496.26	384.26
141	Assessors Expenses	5,300.00	0.00	4,225.00	(1,075.00)
141	Assessors Software	13,648.00	0.00	12,900.00	(748.00)
145	Treasurer Services	36,000.00	0.00	37,000.00	1,000.00
145	Treasurer Expenses	6,700.00	0.00	7,000.00	300.00
146	Tax Collector Elected Salary	25,852.00	0.00	26,835.00	983.00
146	Tax Collector Expenses	4,350.00	0.00	4,850.00	500.00
146	Tax Collector Software	5,757.00	0.00	5,757.00	0.00
151	Town Counsel Retainer	17,000.00	0.00	19,000.00	2,000.00
151	Litigation Fees & Expenses	7,500.00	0.00	2,500.00	(5,000.00)
154	Meeting Warrants Printing & Postage	2,731.00	0.00	2,700.00	(31.00)
155	Computer Software & Supplies rename IT expenses	2,000.00	0.00	4,000.00	2,000.00
155	Broadband Services (town hall)	2,000.00	0.00	2,000.00	0.00
158	Tax Title Legal Services	5,000.00	0.00	5,000.00	0.00
160	Town Clerk Wages	26,382.00	0.00	27,384.52	1,002.52
160	Town Clerk Staff	4,933.00	0.00	5,187.00	254.00
160	Town Clerk Expenses	6,050.00	0.00	7,450.00	1,400.00
162	Election	6,190.00	0.00	11,511.05	5,321.05
163	Annual Street List/Census Wages	1,500.00	0.00	1,500.00	0.00
163	Annual Street List/Census Expenses	750.00	0.00	750.00	0.00
171	Conservation Comm.	1,500.00	0.00	1,500.00	0.00
175	Planning Board expenses	2,500.00	0.00	2,500.00	0.00
175	Planning Board Clerk	2,520.00	0.00	2,520.00	0.00
176	Board of Appeals expenses	250.00	0.00	250.00	0.00
176	Board of Appeals Clerk	1.00	0.00	1.00	0.00
192	Town Offices	46,000.00	0.00	43,400.00	(2,600.00)
195	Town Report	1,100.00	0.00	1,200.00	100.00
	Subtotal	499,365.00	0.00	524,703.47	25,338.47

Acct	Description	FY22	FY22	FY23	Increase/ Decrease
		5/1/21 ATM	11/6/21 STM & INTERNAL TRNFS		
		APPROVED	REVISIONS	REQUESTED	Decrease
200	PROTECTION, PERSONS & PROPERTY				
210	Current Police Chief Salary July - Dec	85,089.00	0.00	44,161.19	(40,927.81)
210	New Police Chief Salary Jan - June	0.00	0.00	42,544.50	42,544.50
210	Sergeant Salary	63,843.00	0.00	33,135.00	(30,708.00)
210	Full Time Officer 1	0.00	0.00	26,100.00	26,100.00
210	Full Time Officer 2	0.00	0.00	26,100.00	26,100.00
210	Part Time Officers	68,200.00	0.00	53,025.00	(15,175.00)
210	Police Expenses	38,474.00	0.00	38,474.00	0.00
210	Police Rental Facilities	1,200.00	0.00	1,000.00	(200.00)
220	Fire Dept Equipment & Maintenance	25,000.00	0.00	30,000.00	5,000.00
220	Fire Dept Other Expenses	9,975.00	0.00	9,975.00	0.00
220	Fire Dept Compensation	117,200.00	0.00	129,920.00	12,720.00
220	Fire Hall Lease	17,000.00	0.00	17,000.00	0.00
221	Fire Inspector Stipend	3,231.00	0.00	3,387.46	156.46
222	Berk. Cty. Sheriff Comm.	11,178.00	0.00	11,512.41	334.41
240	Building Inspector Wages	32,548.00	0.00	33,784.82	1,236.82
240	Alternate Building Inspector Wages	7,745.00	0.00	1,000.00	(6,745.00)
240	Building Inspector Expenses	7,487.00	0.00	8,532.00	1,045.00
243	Plumbing /Gas Inspector Exp	100.00	0.00	100.00	0.00
245	Wiring Inspector Expenses	100.00	0.00	100.00	0.00
291	Southern Berkshire Regional Emergency Planning Committee Assessment	500.00	0.00	500.00	0.00
292	Animal Control/Dog Officer	1.00	0.00	1.00	0.00
292	Animal Control Expenses	500.00	0.00	500.00	0.00
293	Animal Inspector	900.00	0.00	934.20	34.20
294	Tree Warden Salary	3,673.00	0.00	3,673.00	0.00
294	Tree Warden Expenses	43,000.00	0.00	43,000.00	0.00
	Subtotal	536,944.00	0.00	558,459.58	21,515.58
300	EDUCATION				
301	School Committee Stipend	1,553.00	0.00	1,612.01	59.01
380	Schools: Capital	33,211.00	0.00	34,481.00	1,270.00
380	Schools: Operating & Transportation	1,612,175.00	0.00	1,785,365.00	173,190.00
380	Loan & Interest SBRSD bond	33,508.00	0.00	34,606.00	1,098.00
	Subtotal	1,680,447.00	0.00	1,856,064.01	175,617.01
400	PUBLIC WORKS & FACILITIES				
422	Highway Operations	189,370.00	0.00	203,720.00	14,350.00
422	Director Of Operations Salary	77,259.00	0.00	80,194.84	2,935.84
422	Foreman Wages	54,978.00	0.00	57,065.00	2,087.00
422	Hwy 2 Wages	50,604.00	0.00	51,156.00	552.00
422	Hwy 3 Wages	48,083.00	0.00	44,432.64	(3,650.36)
422	Hwy 4 Wages	40,229.00	0.00	42,804.00	2,575.00
422	Temporary Highway Employee	1.00	0.00	1.00	0.00
422	Hwy Overtime (not winter)	2,500.00	0.00	2,500.00	0.00
422	OSHA updates & compliance	5,850.00	0.00	6,142.50	292.50
422	Highway Capital	137,500.00	0.00	137,500.00	0.00
423	Snow & Ice, Salt & Sand	150,000.00	0.00	150,000.00	0.00
423	Winter Overtime	22,500.00	0.00	22,500.00	0.00
424	Public Lighting	4,050.00	0.00	4,800.00	750.00
425	Fuel	20,000.00	0.00	30,000.00	10,000.00
430	Dam Inspection & Maint.	5,000.00	0.00	5,000.00	0.00
433	Transfer Station Operations	89,760.00	0.00	89,900.00	140.00
433	Transfer Station Part Time Employee Wages	42,523.00	0.00	48,622.50	6,099.50
435	Group Purchasing Regional	1,700.00	0.00	1,870.00	170.00
491	Cemetery Maintenance & Lawn Care	22,500.00	0.00	22,500.00	0.00

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		5/1/21 ATM	11/6/21 STM & INTERNAL TRNFS		
		APPROVED	REVISIONS	REQUESTED	Decrease
491	Soldiers Graves	1,200.00	0.00	1,200.00	0.00
	Subtotal	965,607.00	0.00	1,001,908.48	36,301.48
500	HUMAN SERVICES				
510	Board of Health Elected Salary	1,224.00	0.00	1,272.00	48.00
510	Board of Health Expenses	2,400.00	0.00	2,550.00	150.00
510	Board of Health Clerk Stipend	1.00	0.00	1.00	0.00
510	Sanitary Inspector Wages	21,452.00	0.00	22,267.18	815.18
510	Public Health Services	2,400.00	0.00	2,400.00	0.00
541	Council on Aging	4,029.00	0.00	4,362.00	333.00
	COA Outreach Coordinator Wages	0.00	0.00	9,750.96	9,750.96
543	Veterans Benefits	5,000.00	0.00	5,000.00	0.00
543	Veterans Assessment	4,698.00	0.00	5,063.75	365.75
	BPRC Assessment	766.00	0.00	909.47	143.47
545	Community Health Program	1,000.00	0.00	1,000.00	0.00
	Subtotal	42,970.00	0.00	54,576.36	11,606.36
600	CULTURE & RECREATION				
610	Library General	32,507.00	0.00	33,781.00	1,274.00
610	Library Wages	55,567.00	0.00	57,680.00	2,113.00
610	Library Maintenance	8,876.00	0.00	12,900.00	4,024.00
630	Park Commission	17,800.00	0.00	17,800.00	0.00
630	Lifeguard Payroll/Administrative fees	23,222.00	0.00	24,135.00	913.00
630	Parks Lawn maint., spring/fall clean up	6,500.00	0.00	6,500.00	0.00
650	Community Center Administrative Staff	8,431.00	0.00	8,751.38	320.38
692	Memorial Day	2,000.00	0.00	2,000.00	0.00
	Subtotal	154,903.00	0.00	163,547.38	8,644.38
700	DEBT SERVICE				
700	Fire Truck	105,200.00	0.00	102,600.00	(2,600.00)
700	Transfer Station	52,900.00	0.00	51,450.00	(1,450.00)
700	Tandem Axle	0.00	0.00	51,700.00	51,700.00
700	Library Loan	99,354.00	0.00	104,188.33	4,834.33
	Subtotal	257,454.00	0.00	309,938.33	52,484.33
900	MISCELLANEOUS EXPENSES				
911	Berk. County Retirement	128,539.00	0.00	136,228.00	7,689.00
913	Unemployment Insurance	15,000.00	0.00	15,000.00	0.00
914	Health Insurance	139,880.00	0.00	158,689.23	18,809.23
915	Life Insurance	300.00	0.00	300.00	0.00
916	Medicare	15,450.00	0.00	16,222.50	772.50
945	Bonds & Insurance	85,000.00	0.00	90,000.00	5,000.00
	Subtotal	384,169.00	0.00	416,439.73	32,270.73
	Total Operating Expenses	4,521,859.00	0.00	4,885,637.35	363,778.35
	Proposed change to operating budget			8.04%	
	Free Cash to reduce Operating Expenses			-	
	Total Operating Expenses after using Free Cash to lower increase			4,885,637.35	
	Proposed change to operating budget			8.04%	
	Total of FY22 Operating Expenses (current year)	4,521,859.00			
	Total of Special Articles (Raise and appropriate)	200,000.00	0.00	0.00	-200,000.00
	Total of Special Articles Free Cash Used	266,615.00	101,800.00	655,776.67	287,361.67
	Total of Special Articles Gen. Stabilization Funds Used	0.00	0.00		0.00
	Total of Special Articles Health Stabilization Funds Used	0.00	0.00		0.00

Acct	Description	FY22	FY22	FY23	Increase/ Decrease
		5/1/21 ATM	11/6/21 STM & INTERNAL TRNFS		
		APPROVED	REVISIONS	REQUESTED	Decrease
	Total of Special Articles Borrowing	0.00	0.00	160,000.00	160,000.00
	Subtotal	466,615.00	101,800.00	815,776.67	247,361.67
	Total	4,988,474.00	101,800.00	5,701,414.02	611,140.02
	Total: Less: Special Articles of Borrowing	4,988,474.00	101,800.00	5,541,414.02	451,140.02
	Total	5,090,274.00		5,701,414.02	
	Proposed change to budget after use of outside funds			12.01%	

Change to budget broken out		FY22	FY23	Dollars	Percent
Operating budget	\$	4,521,859.00	\$ 4,885,637.35	\$ 363,778.35	8.04%
Special Articles - Capital & Others	\$	568,415.00	\$ 340,776.67	\$ (227,638.33)	-40.05%
Reduce Tax Levy	\$	-	\$ 475,000.00	\$ 475,000.00	#DIV/0!
	\$	5,090,274.00	\$ 5,701,414.02	\$ 611,140.02	12.01%

SPECIAL ARTICLES These appear as written articles on warrant not as a spreadsheet					
	Stabilization Fund Approp	0.00	0.00	0.00	0.00
	Bridges, Roads and Culverts Stabilization Fund Appropriation	15,000.00	0.00	0.00	(15,000.00)
	FD Stabilization Fund Appropriation	0.00	0.00	0.00	0.00
	Retiree Group Health/Life Stabilization Fund Approp	30,000.00	0.00	30,000.00	0.00
	Retiree Group Health/Life Insurance (from stabilization acct)	14,000.00	0.00	16,881.00	2,881.00
	Fire Company Capital Improvements/Expenses	30,000.00	0.00	30,000.00	0.00
	Ambulance Services	5,000.00	0.00	0.00	(5,000.00)
	Milfoil Control Lake Garfield (citizen petition)	30,000.00	0.00	50,000.00	20,000.00
	Cultural Council	3,000.00	0.00	3,000.00	0.00
	Police Cruiser	54,874.00	0.00	0.00	(54,874.00)
	2 speed signs for beach	6,193.00	0.00	0.00	(6,193.00)
	Self Contained Breathing Apparatus Town's Share if Grant is Successful	10,000.00	91,500.00	0.00	(101,500.00)
	New Copier	0.00	0.00	7,000.00	7,000.00
	Lower tax rate	0.00	0.00	475,000.00	475,000.00
	Highway F550 & outfitting	0.00	0.00	160,000.00	160,000.00
	Tandem Axle to replace Kenworth	200,000.00	0.00	0.00	(200,000.00)
	Additional monies for transfer station for FY21	19,000.00	0.00	0.00	(19,000.00)
	FY21 Clerk Bill	0.00	300.00	0.00	(300.00)
	Prior Year Bill	0.00	0.00	395.67	395.67
	Investigation	0.00	10,000.00	0.00	(10,000.00)
	COA Outreach Worker	6,048.00	0.00	0.00	(6,048.00)
	Cameras for outside town hall	0.00	0.00	3,500.00	3,500.00
	Fire Department Hose	0.00	0.00	25,000.00	25,000.00
	Electronic Voting	0.00	0.00	5,000.00	5,000.00
	Community Center Lighting	29,000.00	0.00	0.00	(29,000.00)
	Shared HR manager/consulting	6,500.00	0.00	10,000.00	3,500.00
	School Consolidation	8,000.00	0.00	0.00	(8,000.00)
	Totals	466,615.00	101,800.00	815,776.67	247,361.67

free cash	free cash & stab	Stabilization
Borrow		

\$

799,465.00

Beginning Balance Free Cash Remaining

\$

101,800.00

Used at STM 11/6/2021

\$655,776.67

Proposed use of free cash

\$

41,888.33

Estimated remaining balance

Acct	Description	FY22	FY22	FY23	Increase/ Decrease
		5/1/21 ATM	11/6/21 STM & INTERNAL TRNFS		
		APPROVED	REVISIONS	REQUESTED	Decrease

Stabilization	Balances as of 1/30/20
General	\$546,955.95
Bridges, Roads	
Culverts	\$30,158.14
Retiree	\$109,345.48
Fire	\$15,000
Free Cash	\$697,665.00