

Acct	Description	FY23	FY23	FY24	Increase/ Decrease	% Increase/ Decrease
		5/1/21 ATM	10/15/22 & 1/21/23 STM & INTERNAL TRNFS			
		APPROVED	REVISIONS	REQUESTED	Increase (Decrease)	Increase (Decrease)
100	GENERAL GOVERNMENT					
114	Moderator	362.00	0.00	375.76	13.76	3.80%
115	Constable	712.00	0.00	739.06	27.06	3.80%
122	Select Board Elected	15,606.00	0.00	16,200.00	594.00	3.81%
122	Select Board Expenses	4,400.00	0.00	4,400.00	0.00	0.00%
122	Select Board Secretary	5,700.00	0.00	4,500.00	(1,200.00)	-21.05%
122	Grant writing wages	10,000.00	-877.00	5,000.00	(4,123.00)	-45.19%
122	Grant writing expenses	500.00	0.00	250.00	(250.00)	-50.00%
122	CART (Communication Access Real Time Translation)	2,300.00	0.00	2,300.00	0.00	0.00%
123	Town Administrator	77,850.00	0.00	80,808.30	2,958.30	3.80%
123	Town Administrator Expenses	3,000.00	0.00	3,000.00	0.00	0.00%
New	Shared Human Resource Director	0.00	0.00	4,000.00	4,000.00	#DIV/0!
120	Office Assistant Wages	8,456.40	0.00	8,456.40	0.00	0.00%
120	Office Assistant Procurement, Training & Expenses	500.00	0.00	250.00	(250.00)	-50.00%
124	Temporary Employee	1.00	0.00	0.00	(1.00)	-100.00%
131	Finance Committee Expenses	500.00	0.00	500.00	0.00	0.00%
131	Finance Committee Clerk	1.00	0.00	1.00	0.00	0.00%
132	Town Reserve Fund	30,000.00	0.00	30,000.00	0.00	0.00%
135	Town Accountant Services	38,400.00	0.00	39,300.00	900.00	2.34%
135	Town Accountant Expenses	50.00	0.00	0.00	(50.00)	-100.00%
135	Accounting/Treasurer Software	5,960.00	0.00	6,950.00	990.00	16.61%
135	Annual Audit	17,500.00	0.00	17,500.00	0.00	0.00%
135	GASB75	2,750.00	0.00	2,750.00	0.00	0.00%
141	Assessors Elected	5,031.00	0.00	5,229.00	198.00	3.94%
141	Principal Assessor Salary	45,706.25	0.00	47,443.09	1,736.84	3.80%
141	Assistant to the Principal Assessor	1.00	0.00	1.00	0.00	0.00%
141	Assessors Clerk Wages	10,496.26	0.00	11,469.12	972.86	9.27%
141	Assessors Expenses	4,225.00	4,262.77	20,900.00	12,412.23	146.24%
141	Assessors Software	12,900.00	0.00	13,750.00	850.00	6.59%
145	Treasurer Services	37,000.00	0.00	39,750.00	2,750.00	7.43%
145	Treasurer Expenses	7,000.00	0.00	7,200.00	200.00	2.86%
146	Tax Collector Elected Salary	26,835.00	0.00	27,855.35	1,020.35	3.80%
146	Tax Collector Expenses	4,850.00	0.00	5,900.00	1,050.00	21.65%
146	Tax Collector Software	5,757.00	0.00	8,200.00	2,443.00	42.44%
151	Legal Fees & Expenses	19,000.00	877.00	21,500.00	1,623.00	8.17%
151	Litigation Fees & Expenses	2,500.00	41,437.31	0.00	(43,937.31)	-100.00%
154	Meeting Warrants Printing & Postage	2,700.00	1,266.13	2,700.00	(1,266.13)	-31.92%
155	IT expenses	4,000.00	0.00	12,500.00	8,500.00	212.50%
155	Broadband Services (town hall)	2,000.00	0.00	2,000.00	0.00	0.00%
158	Tax Title Legal Services	5,000.00	0.00	5,000.00	0.00	0.00%
160	Town Clerk Wages	27,384.52	0.00	17,916.00	(9,468.52)	-34.58%
160	Town Clerk Staff	5,187.00	0.00	0.00	(5,187.00)	-100.00%
160	Town Clerk Expenses	7,450.00	-1,500.00	5,400.00	(550.00)	-9.24%
162	Election	11,511.05	1,500.00	6,850.00	(6,161.05)	-47.35%
163	Annual Street List/Census Wages	1,500.00	0.00	0.00	(1,500.00)	-100.00%
163	Annual Street List/Census Expenses	750.00	0.00	750.00	0.00	0.00%
171	Conservation Comm.	1,500.00	0.00	1,500.00	0.00	0.00%
	Conservation Commission Agent Wages	0.00	5,250.00	14,000.00	8,750.00	166.67%
175	Planning Board expenses	2,500.00	0.00	1,400.00	(1,100.00)	-44.00%
175	Planning Board Clerk	2,520.00	0.00	0.00	(2,520.00)	-100.00%
176	Board of Appeals expenses	250.00	0.00	250.00	0.00	0.00%
176	Board of Appeals Clerk	1.00	0.00	1.00	0.00	0.00%
192	Town Offices	43,400.00	8,500.00	42,400.00	(9,500.00)	-18.30%

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		5/1/21 ATM	10/15/22 & 1/21/23 STM & INTERNAL TRNFS			
		APPROVED	REVISIONS	REQUESTED	Increase (Decrease)	Increase (Decrease)
195	Town Report	1,200.00	0.00	1,200.00	0.00	0.00%
	Subtotal	524,703.48	60,716.21	550,345.07	-35,074.62	-5.99%
200	PROTECTION, PERSONS & PROPERTY					
210	Current Police Chief Salary	86,705.69	0.00	88,322.38	1,616.69	1.86%
210	Sergeant Salary	33,135.00	0.00	0.00	(33,135.00)	-100.00%
210	Full Time Officer 1	26,100.00	0.00	58,240.00	32,140.00	123.14%
210	Full Time Officer 2	26,100.00	0.00	58,240.00	32,140.00	123.14%
210	Part Time Officers	53,025.00	0.00	52,175.80	(849.20)	-1.60%
210	Police Expenses	38,474.00	0.00	41,990.00	3,516.00	9.14%
210	Police Rental Facilities	1,000.00	0.00	1,000.00	0.00	0.00%
220	Fire Dept Equipment & Maintenance	30,000.00	35,000.00	66,300.00	1,300.00	2.00%
220	Fire Dept Other Expenses	9,975.00		10,100.00	125.00	1.25%
220	Fire Dept Compensation	129,920.00	-20,000.00	129,920.00	20,000.00	18.20%
220	Fire Hall Lease	17,000.00	0.00	17,000.00	0.00	0.00%
221	Fire Inspector Stipend	3,387.46	0.00	3,516.18	128.72	3.80%
222	Berk. Cty. Sheriff Comm.	11,512.41	0.00	11,858.00	345.59	3.00%
240	Building Inspector Wages	33,784.82	5,409.00	42,730.33	3,536.51	9.02%
240	Alternate Building Inspector Wages	1,000.00	0.00	1,000.00	0.00	0.00%
240	Building Inspector Expenses	8,532.00	0.00	8,532.00	0.00	0.00%
243	Plumbing /Gas Inspector Exp	100.00	0.00	100.00	0.00	0.00%
245	Wiring Inspector Expenses	100.00	0.00	100.00	0.00	0.00%
291	Southern Berkshire Regional Emergency Planning Committee Assessment	500.00	0.00	500.00	0.00	0.00%
292	Animal Control/Dog Officer	1.00	0.00	1.00	0.00	0.00%
292	Animal Control Expenses	500.00	0.00	500.00	0.00	0.00%
293	Animal Inspector	934.20	0.00	600.00	(334.20)	-35.77%
294	Tree Warden Salary	3,673.00	0.00	4,000.00	327.00	8.90%
294	Tree Warden Expenses	43,000.00	0.00	49,000.00	6,000.00	13.95%
	Subtotal	558,459.58	20,409.00	645,725.70	66,857.12	11.55%
300	EDUCATION					
301	School Committee Stipend	1,612.01	0.00	1,612.01	0.00	0.00%
380	Schools: Capital	34,481.00	0.00	38,644.00	4,163.00	12.07%
380	Schools: Operating & Transportation	1,785,365.00	0.00	1,751,821.00	(33,544.00)	-1.88%
380	Loan & Interest SBRSD bond	34,606.00	0.00	40,064.00	5,458.00	15.77%
	Subtotal	1,856,064.01	0.00	1,832,141.01	-23,923.00	-1.29%
400	PUBLIC WORKS & FACILITIES					
422	Highway Operations	203,720.00	29,580.00	227,275.00	(6,025.00)	-2.58%
422	Director Of Operations Salary	80,194.84	0.00	83,242.24	3,047.40	3.80%
422	Foreman Wages	57,065.00	0.00	60,552.00	3,487.00	6.11%
422	Hwy 2 Wages	51,156.00	0.00	57,420.00	6,264.00	12.24%
422	Hwy 3 Wages	44,432.64	0.00	55,332.00	10,899.36	24.53%
422	Hwy 4 Wages	42,804.00	0.00	53,244.00	10,440.00	24.39%
422	Temporary Highway Employee	1.00	0.00	1.00	0.00	0.00%
422	Hwy Overtime (not winter)	2,500.00	0.00	2,500.00	0.00	0.00%
422	OSHA updates & compliance	6,142.50	0.00	6,142.50	0.00	0.00%
422	Highway Capital	137,500.00	-35,000.00	142,000.00	39,500.00	38.54%
423	Snow & Ice, Salt & Sand	150,000.00	166.83	150,000.00	(166.83)	-0.11%
423	Winter Overtime	22,500.00	0.00	22,500.00	0.00	0.00%
424	Public Lighting	4,800.00	0.00	4,800.00	0.00	0.00%
425	Fuel	30,000.00	35,000.00	60,000.00	(5,000.00)	-7.69%
430	Dam Inspection & Maint.	5,000.00	0.00	5,000.00	0.00	0.00%
433	Transfer Station Operations	89,900.00	125.00	102,661.00	12,636.00	14.04%
433	Transfer Station Part Time Employee Wages	48,622.50	0.00	39,573.48	(9,049.02)	-18.61%

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		5/1/21 ATM	10/15/22 & 1/21/23 STM & INTERNAL TRNFS			
		APPROVED	REVISIONS	REQUESTED	Increase (Decrease)	Increase (Decrease)
435	Group Purchasing Regional	1,870.00	0.00	2,900.00	1,030.00	55.08%
491	Cemetery Maintenance & Lawn Care	22,500.00	9,539.83	22,500.00	(9,539.83)	-29.77%
491	Soldiers Graves	1,200.00	0.00	1,200.00	0.00	0.00%
	Subtotal	1,001,908.48	39,411.66	1,098,843.22	57,523.08	5.52%
500	HUMAN SERVICES					
510	Board of Health Elected Salary	1,272.00	0.00	1,200.00	(72.00)	-5.66%
510	Board of Health Expenses	2,550.00	0.00	2,325.00	(225.00)	-8.82%
510	Board of Health Clerk Stipend	1.00	0.00	1.00	0.00	0.00%
510	Sanitary Inspector Wages	22,267.18	0.00	23,113.33	846.15	3.80%
510	Public Health Services	2,400.00	0.00	2,400.00	0.00	0.00%
541	Council on Aging	4,362.00	170.00	4,422.00	(110.00)	-2.43%
541	COA Outreach Coordinator Wages	9,750.96	0.00	10,498.16	747.20	7.66%
543	Veterans Benefits	5,000.00	0.00	5,000.00	0.00	0.00%
543	Veterans Assessment	5,063.75	0.00	6,525.80	1,462.05	28.87%
175	BRPC Assessment	909.47	0.00	932.21	22.74	2.50%
545	Community Health Program	1,000.00	0.00	0.00	(1,000.00)	-100.00%
	Subtotal	54,576.36	170.00	56,417.50	1,671.14	3.05%
600	CULTURE & RECREATION					
610	Library General	33,781.00	100.00	37,455.00	3,574.00	10.55%
610	Library Wages	57,680.00	1,682.00	64,565.00	5,203.00	8.76%
610	Library Maintenance	12,900.00	-1,282.00	15,875.00	4,257.00	36.64%
630	Park Commission	17,800.00	0.00	20,604.00	2,804.00	15.75%
New	Beach Monitor	0.00	0.00	3,600.00	3,600.00	#DIV/0!
630	Lifeguard Payroll/Administrative fees	24,135.00	0.00	32,193.00	8,058.00	33.39%
630	Parks Lawn maint., spring/fall clean up	6,500.00	0.00	6,713.88	213.88	3.29%
New	Community Center Operations	0.00	0.00	16,800.00	16,800.00	#DIV/0!
650	Community Center Administrative Staff	8,751.38	0.00	10,800.00	2,048.62	23.41%
692	Memorial Day	2,000.00	0.00	2,000.00	0.00	0.00%
	Subtotal	163,547.38	500.00	210,605.88	46,558.50	28.38%
700	DEBT SERVICE					
700	Fire Truck	102,600.00	0.00	0.00	(102,600.00)	-100.00%
700	Transfer Station	51,450.00	0.00	0.00	(51,450.00)	-100.00%
700	Highway Truck	0.00	0.00	44,000.00	44,000.00	#DIV/0!
700	Tandem Axle	51,700.00	0.00	56,815.00	5,115.00	9.89%
700	Library Loan	104,188.33	0.00	135,000.00	30,811.67	29.57%
	Subtotal	309,938.33	0.00	235,815.00	(74,123.33)	-23.92%
900	MISCELLANEOUS EXPENSES					
911	Berk. County Retirement	136,228.00	0.00	148,440.00	12,212.00	8.96%
913	Unemployment Insurance	15,000.00	-7,062.30	5,000.00	(2,937.70)	-37.01%
914	Health Insurance	158,689.23	-5,250.00	137,596.00	(15,843.23)	-10.33%
915	Life Insurance	300.00	0.00	300.00	0.00	0.00%
916	Medicare	16,222.50	0.00	17,033.63	811.13	5.00%
945	Bonds & Insurance	90,000.00	11,118.00	112,000.00	10,882.00	10.76%
	Subtotal	416,439.73	-1,194.30	420,369.62	5,124.19	1.23%
	Total Operating Expenses	4,885,637.35	120,012.57	5,050,263.00	44,613.08	0.89%
	Proposed change to operating budget			0.89%		
	Total of FY22 Operating Expenses (current year)	5,005,649.92				
	Total of Special Articles (Raise and appropriate)	0.00	0.00		0.00	
	Total of Special Articles Free Cash Used	638,500.00	0.00	406,180.19	(232,319.81)	
	Total of Special Articles Gen. Stabilization Funds Used	0.00	0.00		0.00	

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		5/1/21 ATM	10/15/22 & 1/21/23 STM & INTERNAL TRNFS			
		APPROVED	REVISIONS	REQUESTED	Increase (Decrease)	Increase (Decrease)
	Total of Special Articles Health Stabilization Funds Used	16,881.00	0.00	0.00	(16,881.00)	
	Total of Special Articles Borrowing	160,000.00	0.00	129,000.00	(31,000.00)	
	Subtotal	815,381.00	0.00	535,180.19	-280,200.81	
	Total	5,701,018.35	120,012.57	5,585,443.19	(235,587.73)	
	Total: Less: Special Articles of Borrowing	5,541,018.35	120,012.57	5,456,443.19	(204,587.73)	
	Total	5,821,030.92		5,585,443.19		
	Proposed change to budget after use of outside funds			-4.05%		

SPECIAL ARTICLES These appear as written articles on warrant not as a spreadsheet

	Stabilization Fund Approp	0.00	0.00	0.00	0.00	#DIV/0!
	Retiree Group Health/Life Stabilization Fund Approp	30,000.00	0.00	30,000.00	0.00	0.00%
	Retiree Group Health/Life Insurance (from stabilization acct)	16,881.00	0.00	17,906.00	1,025.00	6.07%
	Fire Company Capital Improvements/Expenses	30,000.00	0.00	30,000.00	0.00	0.00%
	Milfoil Control Lake Garfield	50,000.00	0.00	50,000.00	0.00	0.00%
	Cultural Council	3,000.00	0.00	3,000.00	0.00	0.00%
	Resurface Greene Park baseball Field (Parks)	0.00	0.00	10,000.00	10,000.00	#DIV/0!
	Police Radios	0.00	0.00	25,621.00	25,621.00	#DIV/0!
	Police Cruiser	0.00	0.00	64,920.00	64,920.00	#DIV/0!
	New Copier	7,000.00	0.00	0.00	(7,000.00)	-100.00%
	Lower tax rate	475,000.00	0.00	0.00	(475,000.00)	-100.00%
	Highway F550 & outfitting	160,000.00	0.00		(160,000.00)	-100.00%
	SBVA Annual Appropriation	0.00	0.00	51,670.00	51,670.00	#DIV/0!
	Opioid	0.00	0.00	1,863.19	1,863.19	#DIV/0!
	Bill of a prior year	0.00	29.30	0.00	(29.30)	-100.00%
	Cameras for outside town hall	3,500.00	0.00	0.00	(3,500.00)	-100.00%
	Fire Department Hose	25,000.00	0.00	0.00	(25,000.00)	-100.00%
	Med 9 vehicle (Fire)	0.00	0.00	129,000.00	129,000.00	#DIV/0!
	Open Space Recreation Plan Grant Town Share	0.00	0.00	3,000.00	3,000.00	#DIV/0!
	Hydraulic Rescue Tool	0.00	0.00	52,000.00	52,000.00	#DIV/0!
	Monitor/Nozzle	0.00	0.00	10,000.00	10,000.00	#DIV/0!
	Fire Department Pagers	0.00	0.00	6,600.00	6,600.00	#DIV/0!
	Electronic Voting	5,000.00	0.00	0.00	(5,000.00)	-100.00%
	Town Hall Repairs & Maintenance	0.00	0.00	49,600.00	49,600.00	#DIV/0!
	Shared HR manager/consulting	10,000.00	0.00	0.00	(10,000.00)	-100.00%
	Totals	815,381.00	29.30	535,180.19	(280,230.11)	-34.37%

free cash	free cash & stab	Stabilization
Borrow		