

Acct	Description	FY24	FY24	FY25	Increase/ Decrease	% Increase/ Decrease
		5/6/23 ATM	Feb STM & Trnfs			
	DRAFT	APPROVED	REVISIONS	REQUESTED	Increase (Decrease)	Increase (Decrease)
100	GENERAL GOVERNMENT					
114	Moderator	375.76	0.00	390.79	15.03	4%
115	Constable	739.06	0.00	1.00	(738.06)	-100%
122	Select Board Elected	16,200.00	0.00	16,848.00	648.00	4%
122	Select Board Expenses	4,400.00	0.00	4,400.00	0.00	0%
122	Select Board Secretary	4,500.00	0.00	4,698.00	198.00	4%
122	Grant writing wages	5,000.00	0.00	5,000.00	0.00	0%
122	Grant writing expenses	250.00	0.00	250.00	0.00	0%
122	CART (Communication Access Real Time Translation)	2,300.00	0.00	2,820.00	520.00	23%
123	Town Administrator	80,808.30	0.00	84,040.63	3,232.33	4%
123	Town Administrator Expenses	3,000.00	0.00	3,000.00	0.00	0%
120	Office Assistant Wages	8,456.40	0.00	8,457.00	0.60	0%
120	Office Assistant Procurement, Training & Expenses	250.00	0.00	250.00	0.00	0%
131	Finance Committee Expenses	500.00	0.00	500.00	0.00	0%
131	Finance Committee Clerk	1.00	0.00	1.00	0.00	0%
132	Town Reserve Fund	30,000.00	-824.00	30,000.00	824.00	3%
135	Town Accountant Services	39,300.00	0.00	40,800.00	1,500.00	4%
135	Accounting/Treasurer Software	6,950.00	0.00	7,230.00	280.00	4%
135	Annual Audit	17,500.00	0.00	17,500.00	0.00	0%
135	GASB75	2,750.00	0.00	2,750.00	0.00	0%
141	Assessors Elected	5,229.00	0.00	5,438.16	209.16	4%
141	Principal Assessor Salary	47,443.09	0.00	49,340.81	1,897.72	4%
141	Assistant to the Principal Assessor	1.00	0.00	1.00	0.00	0%
141	Assessors Clerk Wages	11,469.12	0.00	12,301.20	832.08	7%
141	Assessors Expenses	20,900.00	0.00	6,411.00	(14,489.00)	-69%
141	Assessors Software	13,750.00	0.00	20,818.00	7,068.00	51%
145	Treasurer Services	39,750.00	0.00	40,950.00	1,200.00	3%
145	Treasurer Expenses	7,200.00	0.00	7,600.00	400.00	6%
146	Tax Collector Elected Salary	27,855.35	0.00	28,969.56	1,114.21	4%
146	Tax Collector Expenses	5,900.00	0.00	6,550.00	650.00	11%
146	Tax Collector Software	8,200.00	0.00	8,250.00	50.00	1%
151	Legal Fees & Expenses	21,500.00	0.00	21,500.00	0.00	0%
152	Shared Human Resource Director <i>rename Human Resources Consulting</i>	4,000.00	0.00	19,000.00	15,000.00	375%
154	Meeting Warrants Printing & Postage	2,700.00	0.00	3,000.00	300.00	11%
155	IT expenses	12,500.00	0.00	40,000.00	27,500.00	220%
155	Broadband Services (town hall)	2,000.00	0.00	2,000.00	0.00	0%
158	Tax Title Legal Services	5,000.00	0.00	2,500.00	(2,500.00)	-50%
160	Town Clerk Wages	17,916.00	0.00	16,672.00	(1,244.00)	-7%
160	Town Clerk Expenses	5,400.00	0.00	8,110.00	2,710.00	50%
162	Election	6,850.00	0.00	9,784.00	2,934.00	43%

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163	Annual Street List/Census Expenses	750.00	0.00	750.00	0.00	0%
171	Conservation Comm.	1,500.00	0.00	1,600.00	100.00	7%
171	Conservation Commission Member Stipends	0.00	0.00	1.00	1.00	#DIV/0!
171	Conservation Commission Agent Wages	14,000.00	0.00	14,560.00	560.00	4%
175	Planning Board expenses	1,400.00	824.00	3,200.00	976.00	44%
175	Planning Board Clerk	0.00	0.00	0.00	0.00	#DIV/0!
175	BRPC Assessment	932.21	0.00	955.52	23.31	3%
176	Board of Appeals expenses	250.00	0.00	250.00	0.00	0%
176	Board of Appeals Clerk	1.00	0.00	1.00	0.00	0%
192	Town Offices	42,400.00	0.00	37,550.00	(4,850.00)	-11%
195	Town Report	1,200.00	0.00	1,200.00	0.00	0%
	Subtotal	551,277.29	0.00	598,199.68	46,922.39	9%
200	PROTECTION, PERSONS & PROPERTY					
210	Current Police Chief Salary	88,322.38	0.00	91,855.28	3,532.90	4%
210	Full Time Officer 1	58,240.00	0.00	60,802.56	2,562.56	4%
210	Full Time Officer 2	58,240.00	0.00	60,802.56	2,562.56	4%
210	Part Time Officers	52,175.80	0.00	54,471.04	2,295.24	4%
210	Police Expenses	41,990.00	0.00	43,100.00	1,110.00	3%
210	Police Rental Facilities	1,000.00	0.00	1,000.00	0.00	0%
220	Fire Dept Equipment & Maintenance	66,300.00	0.00	60,800.00	(5,500.00)	-8%
220	Fire Dept Other Expenses	10,100.00	0.00	15,600.00	5,500.00	54%
220	Fire Dept Compensation	129,920.00	0.00	346,210.00	216,290.00	166%
220	Fire Hall Lease	17,000.00	0.00	82,500.00	65,500.00	385%
221	Fire Inspector Stipend	3,516.18	0.00	3,656.83	140.65	4%
222	Berk. Cty. Sheriff Comm.	11,858.00	0.00	12,213.51	355.51	3%
240	Building Inspector Wages	42,730.33	0.00	44,430.96	1,700.63	4%
240	Alternate Building Inspector Wages	1,000.00	0.00	1,000.00	0.00	0%
240	Building Inspector Expenses	8,532.00	0.00	9,132.00	600.00	7%
243	Plumbing /Gas Inspector Exp	100.00	0.00	100.00	0.00	0%
245	Wiring Inspector Expenses	100.00	0.00	100.00	0.00	0%
291	Southern Berkshire Regional Emergency Planning Committee Assessment	500.00	0.00	500.00	0.00	0%
292	Animal Control/Dog Officer	1.00	0.00	1.00	0.00	0%
292	Animal Control Expenses	500.00	0.00	500.00	0.00	0%
293	Animal Inspector	600.00	0.00	624.00	24.00	4%
294	Tree Warden Salary	4,000.00	0.00	4,160.00	160.00	4%
294	Tree Warden Expenses	49,000.00	0.00	52,000.00	3,000.00	6%
	Subtotal	645,725.69	0.00	945,559.73	299,834.04	46%
300	EDUCATION					
301	School Committee Stipend	1,612.01	0.00	1,676.49	64.48	4%
380	Schools: Capital	38,644.00	0.00	39,803.32	1,159.32	3%

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380	Schools: Operating & Transportation	1,751,821.00	0.00	1,804,375.63	52,554.63	3%
380	Loan & Interest SBRSD bond	40,064.00	0.00	41,265.92	1,201.92	3%
	Subtotal	1,832,141.01	0.00	1,887,121.36	54,980.35	3%
400	PUBLIC WORKS & FACILITIES					
422	Highway Operations	227,275.00	0.00	226,400.00	(875.00)	0%
422	Director Of Operations Salary	83,242.24	0.00	86,571.93	3,329.69	4%
422	Foreman Wages	60,552.00	0.00	62,974.08	2,422.08	4%
422	Hwy 2 Wages	57,420.00	0.00	59,716.80	2,296.80	4%
422	Hwy 3 Wages	55,332.00	0.00	57,545.28	2,213.28	4%
422	Hwy 4 Wages	53,244.00	0.00	45,601.92	(7,642.08)	-14%
422	Temporary Highway Employee	1.00	0.00	1.00	0.00	0%
422	Hwy Overtime (not winter)	2,500.00	0.00	2,500.00	0.00	0%
422	OSHA updates & compliance	6,142.50	0.00	6,200.00	57.50	1%
422	Highway Capital	142,000.00	0.00	146,000.00	4,000.00	3%
423	Snow & Ice, Salt & Sand	150,000.00	0.00	150,000.00	0.00	0%
423	Winter Overtime	22,500.00	0.00	22,500.00	0.00	0%
424	Public Lighting	4,800.00	0.00	4,000.00	(800.00)	-17%
425	Fuel	60,000.00	0.00	60,000.00	0.00	0%
430	Dam Inspection & Maint.	5,000.00	0.00	5,000.00	0.00	0%
433	Transfer Station Operations	90,000.00	0.00	129,352.85	39,352.85	44%
433	Transfer Station Part Time Employee Wages	39,573.48	0.00	39,949.91	376.43	1%
435	Group Purchasing Regional	2,900.00	0.00	1,500.00	(1,400.00)	-48%
491	Cemetery Maintenance & Lawn Care	22,500.00	0.00	22,500.00	0.00	0%
491	Soldiers Graves	1,200.00	0.00	1,200.00	0.00	0%
	Subtotal	1,086,182.22	0.00	1,129,513.77	43,331.55	4%
500	HUMAN SERVICES					
510	Board of Health Elected Salary	1,200.00	0.00	1,248.00	48.00	4%
510	Board of Health Expenses	2,325.00	0.00	2,550.00	225.00	10%
510	Board of Health Clerk Stipend	1.00	0.00	0.00	(1.00)	-100%
510	Sanitary Inspector Wages	23,113.33	0.00	24,037.86	924.53	4%
510	Public Health Services	2,400.00	0.00	2,400.00	0.00	0%
541	Council on Aging	4,422.00	0.00	4,422.00	0.00	0%
541	COA Outreach Coordinator Wages	10,498.16	0.00	10,137.24	(360.92)	-3%
543	Veterans Benefits	5,000.00	0.00	5,000.00	0.00	0%
543	Veterans Assessment	6,525.80	0.00	7,783.65	1,257.85	19%
	Subtotal	55,485.29	0.00	57,578.75	2,093.46	4%
600	CULTURE & RECREATION					
610	Library General	37,455.00	0.00	59,095.00	21,640.00	58%
610	Library Wages	64,565.00	0.00	67,825.00	3,260.00	5%
610	Library Maintenance	15,875.00	0.00	0.00	(15,875.00)	-100%
630	Park Commission	20,604.00	0.00	4,973.00	(15,631.00)	-76%
630	Lifeguard Payroll/Administrative fees	32,193.00	0.00	40,125.00	7,932.00	25%

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630	Parks Lawn maint., spring/fall clean up	6,713.88	0.00	17,094.00	10,380.12	155%
650	Community Center Operations	16,800.00	0.00	22,433.00	5,633.00	34%
650	Community Center Administrative Staff	10,800.00	0.00	13,529.12	2,729.12	25%
675	Beach Monitor	3,600.00	0.00	3,726.00	126.00	4%
692	Memorial Day	2,000.00	0.00	2,000.00	0.00	0%
	Subtotal	210,605.88	0.00	230,800.12	20,194.24	10%
	DEBT SERVICE					
700	Highway Truck Principal	41,430.40	0.00	0.00	(41,430.40)	-100%
700	Highway Truck Interest	2,569.60	0.00	5,636.14	3,066.54	119%
700	Medical Rescue Vehicle Principal	0.00	0.00	0.00	0.00	#DIV/0!
700	Medical Rescue Vehicle Interest	0.00	0.00	5,000.00	5,000.00	#DIV/0!
700	Tandem Axle Principal	50,000.05	0.00	66,667.00	16,666.95	33%
700	Tandem Axle Interest	6,814.95	0.00	4,672.63	(2,142.32)	-31%
700	Library Loan Principal	100,000.00	0.00	70,950.00	(29,050.00)	-29%
700	Library Loan Interest	35,000.00	0.00	32,085.75	(2,914.25)	-8%
	Subtotal	200,815.00	0.00	152,925.77	(47,889.23)	-24%
900	MISCELLANEOUS EXPENSES					
911	Berk. County Retirement	148,440.00	0.00	150,244.00	1,804.00	1%
913	Unemployment Insurance	5,000.00	0.00	1,000.00	(4,000.00)	-80%
914	Health Insurance	137,596.00	0.00	171,412.90	33,816.90	25%
915	Life Insurance	300.00	0.00	300.00	0.00	0%
916	Medicare	17,033.63	0.00	17,460.00	426.37	3%
945	Bonds & Insurance	112,000.00	0.00	120,000.00	8,000.00	7%
	Subtotal	420,369.63	0.00	460,416.90	40,047.27	10%
	Total Operating Expenses	5,002,602.01	0.00	5,462,116.09	459,514.08	9%
	Proposed change to operating budget			9.19%		
	Total of FY22 Operating Expenses (current year)	5,002,602.01				
	Total of Special Articles (Raise and appropriate)	0.00	0.00	0.00	0.00	
	Total of Special Articles Free Cash Used	406,180.19	0.00	213,722.00	(192,458.19)	
	Total of Special Articles Gen. Stabilization Funds Used	0.00	0.00	284,000.00	284,000.00	
	Total of Special Articles Health Stabilization Funds Used	17,906.00	0.00	18,635.00	729.00	
	Total of Special Articles Borrowing	129,000.00	0.00	1,050,000.00	921,000.00	
	Subtotal	553,086.19	0.00	1,566,357.00	1,013,270.81	
	Total	5,555,688.20	0.00	7,028,473.09	1,472,784.89	
	Total: Less: Special Articles of Borrowing	5,426,688.20	0.00	5,978,473.09	551,784.89	
	Total	5,555,688.20		7,028,473.09		
	Proposed change to budget after use of outside funds			26.51%		

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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%
	Retiree Group Health/Life Insurance (from stabilization acct)	17,906.00	0.00	18,635.00	729.00	4%
	Fire Company Capital Improvements/Expenses	30,000.00	0.00	0.00	(30,000.00)	-100%
	Milfoil Control Lake Garfield	50,000.00	0.00	50,000.00	0.00	0%
	Cultural Council	3,000.00	0.00	3,600.00	600.00	20%
	Resurface Greene Park baseball Field (Parks)	10,000.00	0.00	0.00	(10,000.00)	-100%
	Police Radios	25,621.00	0.00	0.00	(25,621.00)	-100%
	Police Cruiser	64,920.00	0.00	0.00	(64,920.00)	-100%
	SBVA Annual Appropriation	51,670.00	0.00	70,122.00	18,452.00	36%
	Opioid	1,863.19	0.00		(1,863.19)	-100%
	Med 9 vehicle (Fire)	129,000.00	0.00	0.00	(129,000.00)	-100%
	Open Space Recreation Plan Grant Town Share	3,000.00	0.00	0.00	(3,000.00)	-100%
	Hydraulic Rescue Tool	52,000.00	0.00	0.00	(52,000.00)	-100%
	Monitor/Nozzle	10,000.00	0.00	0.00	(10,000.00)	-100%
	Fire Department Pagers	6,600.00	0.00	0.00	(6,600.00)	-100%
	Town Hall Repairs & Maintenance	49,600.00	0.00	60,000.00	10,400.00	21%
	1 ton pickup (highway)	0.00	0.00	84,000.00	84,000.00	#DIV/0!
	mid range wing truck	0.00	0.00	200,000.00	200,000.00	#DIV/0!
	Fire Truck	0.00	0.00	1,050,000.00	1,050,000.00	#DIV/0!
					0.00	#DIV/0!
	Totals	535,180.19	0.00	1,566,357.00	1,031,176.81	193%

free cash

free cash & stab

Stabilization

Borrow