

| Acct | Description | FY24 | FY24 | FY25 | Increase/ Decrease | % Increase/ Decrease |
|------|---|-------------------|--------------------------|-------------------|--------------------------------|--------------------------------|
| | | 5/6/23 ATM | 3/2 STM & Internal 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 | 1,300.00 | 3,000.00 | (1,000.00) | -25% |
| 155 | IT expenses | 12,500.00 | 10,000.00 | 40,000.00 | 17,500.00 | 78% |
| 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% |
| 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 | 11,300.00 | 598,199.68 | 35,622.39 | 6% |
| 200 | PROTECTION, PERSONS & PROPERTY | | | | | |
| 210 | Current Police Chief Salary | 88,322.38 | 0.00 | 91,855.28 | 3,532.90 | 4% |

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| | DRAFT | APPROVED | REVISIONS | REQUESTED | Increase (Decrease) | Increase (Decrease) |
| 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 | 1,074.64 | 1,676.49 | (1,010.16) | -38% |
| 380 | Schools: Capital | 38,644.00 | 0.00 | 42,474.00 | 3,830.00 | 10% |
| 380 | Schools: Operating & Transportation | 1,751,821.00 | 0.00 | 1,934,116.00 | 182,295.00 | 10% |
| 380 | Loan & Interest SBRSD bond | 40,064.00 | 0.00 | 41,444.00 | 1,380.00 | 3% |
| | Subtotal | 1,832,141.01 | 1,074.64 | 2,019,710.49 | 186,494.84 | 10% |
| 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 | 41,000.00 | 129,352.85 | (1,647.15) | -1% |
| 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 | 41,000.00 | 1,129,513.77 | 2,331.55 | 0% |
| 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% |

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|------|--|---------------------|--------------------------|---------------------|--------------------------------|--------------------------------|
| | | 5/6/23 ATM | 3/2 STM & Internal Trnfs | | | |
| | DRAFT | APPROVED | REVISIONS | REQUESTED | Increase (Decrease) | Increase (Decrease) |
| 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 | 35,250.00 | 3,057.00 | 9% |
| 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 | 3,332.00 | 22,433.00 | 2,301.00 | 11% |
| 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 | 3,332.00 | 225,925.12 | 11,987.24 | 6% |
| 700 | DEBT SERVICE | | | | | |
| 700 | Highway Truck Principal | 41,430.40 | 0.00 | 40,000.00 | (1,430.40) | -3% |
| 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 | 26,000.00 | 26,000.00 | #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 | 100,000.00 | 0.00 | 0% |
| 700 | Library Loan Interest | 35,000.00 | 0.00 | 32,085.75 | (2,914.25) | -8% |
| | Subtotal | 200,815.00 | 0.00 | 247,975.77 | 47,160.77 | 23% |
| 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 | 156,305.03 | 18,709.03 | 14% |
| 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 | 445,309.03 | 24,939.40 | 6% |
| | Total Operating Expenses | 5,002,602.01 | 56,706.64 | 5,669,772.35 | 610,463.70 | 12% |
| | Proposed change to operating budget | | | 12.07% | | |
| | Total of FY22 Operating Expenses (current year) | 5,059,308.65 | | | | |
| | 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 | 193,722.00 | (212,458.19) | |
| | Total of Special Articles Gen. Stabilization Funds Used | 0.00 | 0.00 | 285,000.00 | 285,000.00 | |
| | 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 | 1,547,357.00 | 994,270.81 | |
| | Total | 5,555,688.20 | 56,706.64 | 7,217,129.35 | 1,604,734.51 | |
| | Total: | | | | | |
| | Less: Special Articles of Borrowing | 5,426,688.20 | 56,706.64 | 6,167,129.35 | 683,734.51 | |
| | Total | 5,612,394.84 | | 7,217,129.35 | | |
| | Proposed change to budget after use of outside funds | | | 28.59% | | |

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! |
|--|---------------------------|------|------|------|------|---------|

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|------|---|-------------------|--------------------------|---------------------|--------------------------------|--------------------------------|
| | | 5/6/23 ATM | 3/2 STM & Internal Trnfs | | | |
| | DRAFT | APPROVED | REVISIONS | REQUESTED | Increase (Decrease) | Increase (Decrease) |
| | 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 | 30,000.00 | (20,000.00) | -40% |
| | 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 | 95,000.00 | 95,000.00 | #DIV/0! |
| | mid range wing truck | 0.00 | 0.00 | 190,000.00 | 190,000.00 | #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 | 1,547,357.00 | 1,012,176.81 | 189% |

| | | |
|-----------|------------------|---------------|
| free cash | free cash & stab | Stabilization |
| Borrow | | |