

Acct	Description	FY24	FY24	FY25	Increase/ Decrease	% Increase/ Decrease
		5/6/23 ATM	3/2 STM & Internal Trnfs			
	<b>DRAFT</b>	<b>APPROVED</b>	<b>REVISIONS</b>	<b>REQUESTED</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
100	<b>GENERAL GOVERNMENT</b>					
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	7,500.00	2,500.00	50%
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	18,500.00	1,000.00	6%
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	Human Resources Consulting	4,000.00	0.00	11,000.00	7,000.00	175%
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	1,500.00	0.00	0%
171	Conservation Commission Agent Wages	14,000.00	0.00	14,560.00	560.00	4%
	Conservation Commission Stipends	0.00	0.00	1.00	1.00	#DIV/0!
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	100.00	(150.00)	-60%
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%
	<b>Subtotal</b>	<b>551,277.29</b>	<b>11,300.00</b>	<b>593,449.68</b>	<b>30,872.39</b>	<b>5%</b>
200	<b>PROTECTION, PERSONS &amp; PROPERTY</b>					
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%

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		5/6/23 ATM	3/2 STM & Internal Trnfs			
	<b>DRAFT</b>	<b>APPROVED</b>	<b>REVISIONS</b>	<b>REQUESTED</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
210	Full Time Officer 2	58,240.00	0.00	60,802.56	2,562.56	4%
210	Part Time/Overtime Wages	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	234,210.00	104,290.00	80%
220	Fire Hall Lease	17,000.00	0.00	50,000.00	33,000.00	194%
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	49,000.00	0.00	0%
	<b>Subtotal</b>	<b>645,725.69</b>	<b>0.00</b>	<b>798,059.73</b>	<b>152,334.04</b>	<b>24%</b>
300	<b>EDUCATION</b>					
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%
	<b>Subtotal</b>	<b>1,832,141.01</b>	<b>1,074.64</b>	<b>2,019,710.49</b>	<b>186,494.84</b>	<b>10%</b>
400	<b>PUBLIC WORKS &amp; FACILITIES</b>					
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	Road Maintenance	142,000.00	0.00	142,000.00	0.00	0%
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%
	<b>Subtotal</b>	<b>1,086,182.22</b>	<b>41,000.00</b>	<b>1,125,513.77</b>	<b>-1,668.45</b>	<b>0%</b>
500	<b>HUMAN SERVICES</b>					
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%

Acct	Description	FY24	FY24	FY25	Increase/ Decrease	% Increase/ Decrease
		5/6/23 ATM	3/2 STM & Internal Trnfs			
	<b>DRAFT</b>	<b>APPROVED</b>	<b>REVISIONS</b>	<b>REQUESTED</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
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%
	<b>Subtotal</b>	<b>55,485.29</b>	<b>0.00</b>	<b>57,578.75</b>	<b>2,093.46</b>	<b>4%</b>
600	<b>CULTURE &amp; RECREATION</b>					
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 Maintenance	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%
	<b>Subtotal</b>	<b>210,605.88</b>	<b>3,332.00</b>	<b>225,925.12</b>	<b>11,987.24</b>	<b>6%</b>
700	<b>DEBT SERVICE</b>					
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%
	<b>Subtotal</b>	<b>200,815.00</b>	<b>0.00</b>	<b>152,925.77</b>	<b>(47,889.23)</b>	<b>-24%</b>
900	<b>MISCELLANEOUS EXPENSES</b>					
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	202,659.00	65,063.00	47%
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%
	<b>Subtotal</b>	<b>420,369.63</b>	<b>0.00</b>	<b>491,663.00</b>	<b>71,293.37</b>	<b>17%</b>
	<b>Total Operating Expenses</b>	<b>5,002,602.01</b>	<b>56,706.64</b>	<b>5,464,826.31</b>	<b>405,517.66</b>	<b>8%</b>
	<b>Proposed change to operating budget</b>			<b>8.02%</b>		
	<b>Total of FY22 Operating Expenses (current year)</b>	<b>5,059,308.65</b>				
	<b>Total of Special Articles (Raise and appropriate)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	<b>Total of Special Articles Free Cash Used</b>	<b>406,180.19</b>	<b>0.00</b>	<b>312,815.00</b>	<b>(93,365.19)</b>	
	<b>Total of Special Articles Gen. Stabilization Funds Used</b>	<b>0.00</b>	<b>0.00</b>	<b>190,000.00</b>	<b>190,000.00</b>	
	<b>Total of Special Articles Health Stabilization Funds Used</b>	<b>17,906.00</b>	<b>0.00</b>	<b>18,635.00</b>	<b>729.00</b>	
	<b>Total of Special Articles Borrowing</b>	<b>129,000.00</b>	<b>0.00</b>	<b>1,050,000.00</b>	<b>921,000.00</b>	
	<b>Subtotal</b>	<b>553,086.19</b>	<b>0.00</b>	<b>1,571,450.00</b>	<b>1,018,363.81</b>	
	<b>Total</b>	<b>5,555,688.20</b>	<b>56,706.64</b>	<b>7,036,276.31</b>	<b>1,423,881.47</b>	
	<b>Total: Less: Special Articles of Borrowing</b>	<b>5,426,688.20</b>	<b>56,706.64</b>	<b>5,986,276.31</b>	<b>502,881.47</b>	
	<b>Total</b>	<b>5,612,394.84</b>		<b>7,036,276.31</b>		
	<b>Proposed change to budget after use of outside funds</b>			<b>25.37%</b>		

**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!
	Additional principal payments	0.00	0.00	84,693.00		

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	<b>DRAFT</b>	<b>APPROVED</b>	<b>REVISIONS</b>	<b>REQUESTED</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
	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	3,000.00	0.00	0%
	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	0.00	(49,600.00)	-100%
	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!
	<b>Totals</b>	<b>535,180.19</b>	<b>0.00</b>	<b>1,571,450.00</b>	<b>1,036,269.81</b>	<b>194%</b>

free cash	free cash & stab	Stabilization
Borrow		