

Acct	Description	FY 20	FY20	FY21	Increase/ Decrease	Select Board Recommends	Finance Committee Recommends
			12/5/19 STM & INTERNAL TRNFS				
		5/4/19 ATM APPROVED	REVISIONS	REQUEST	Decrease		
100	<b>GENERAL GOVERNMENT</b>						
114	Moderator	331.00	0.00	343.00	12.00	343.00	343.00
115	Constable	650.00	0.00	673.00	23.00	673.00	673.00
120	Administrative Assistant Salary	49,598.00	0.00	54,194.00	4,596.00	54,194.00	54,194.00
	Administrative Assistant Procurement, Training & Expenses	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00
122	Select Board Elected	14,244.00	0.00	14,742.00	498.00	14,742.00	14,742.00
122	Select Board Expenses	5,300.00	0.00	4,500.00	(800.00)	4,500.00	4,500.00
122	Grant writing wages	10,000.00	0.00	7,500.00	(2,500.00)	7,500.00	7,500.00
	Grant writing expenses	500.00	0.00	500.00	0.00	500.00	500.00
123	Town Administrator	17,500.00	0.00	40,000.00	22,500.00	40,000.00	40,000.00
123	Town Administrator Expenses	750.00	0.00	1,000.00	250.00	1,000.00	1,000.00
124	Temporary Employee	1,500.00	0.00	2,000.00	500.00	2,000.00	2,000.00
131	Finance Committee Expenses	500.00	0.00	500.00	0.00	500.00	500.00
131	Finance Committee Clerk	1,000.00	0.00	1.00	(999.00)	1.00	1.00
132	Town Reserve Fund	20,000.00	0.00	30,000.00	10,000.00	30,000.00	30,000.00
135	Town Accountant Services	28,043.00	14,000.00	36,000.00	(6,043.00)	36,000.00	36,000.00
135	Town Accountant Expenses	0.00	0.00	300.00	300.00	300.00	300.00
135	Accounting/Treasurer Software	0.00	0.00	5,170.00	5,170.00	5,170.00	5,170.00
135	Annual Audit	18,500.00	0.00	17,500.00	(1,000.00)	17,500.00	17,500.00
135	GASB75	2,750.00	0.00	2,750.00	0.00	2,750.00	2,750.00
141	Assessors Elected	4,590.00	0.00	4,751.00	161.00	4,751.00	4,751.00
141	Principal Assessor Salary	41,710.00	0.00	43,170.00	1,460.00	43,170.00	43,170.00
	Assistant to the Principal Assessor	7,800.00	0.00	1.00	(7,799.00)	1.00	1.00
141	Assessors Clerk Wages	9,579.00	0.00	9,914.00	335.00	9,914.00	9,914.00
141	Assessors Expenses	3,850.00	0.00	3,600.00	(250.00)	3,600.00	3,600.00
141	Assessors Software	13,842.00	0.00	13,753.00	(89.00)	13,753.00	13,753.00
145	Treasurer Services	28,043.00	2,500.00	33,000.00	2,457.00	33,000.00	33,000.00
145	Treasurer Expenses	1,600.00	0.00	5,500.00	3,900.00	5,500.00	5,500.00
146	Tax Collector Elected Salary	24,488.00	0.00	25,345.00	857.00	25,345.00	25,345.00
146	Tax Collector Expenses	4,350.00	0.00	4,350.00	0.00	4,350.00	4,350.00
146	Tax Collector Software	5,442.00	0.00	5,727.00	285.00	5,727.00	5,727.00
151	Town Counsel	13,426.00	0.00	15,500.00	2,074.00	15,500.00	15,500.00
151	Additional Counsel Expenses	500.00	15,000.00	5,000.00	(10,500.00)	5,000.00	5,000.00
	Meeting Warrants Printing & Postage	1,100.00	0.00	2,731.00	1,631.00	2,731.00	2,731.00
154	Computer Software & Supplies	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00
155	Broadband Services (town hall)	3,000.00	0.00	2,000.00	(1,000.00)	2,000.00	2,000.00
158	Tax Title Legal Services	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
160	Town Clerk Wages	20,221.00	0.00	23,664.00	3,443.00	23,664.00	23,664.00
160	Assistant Town Clerk Wages to be renamed Town Clerk Staff	3,406.00	0.00	3,475.00	69.00	3,475.00	3,475.00
160	Town Clerk Expenses	7,050.00	0.00	7,050.00	0.00	7,050.00	7,050.00
161	Registration	500.00	0.00	0.00	(500.00)	0.00	0.00
162	Election	4,400.00	0.00	11,951.00	7,551.00	11,951.00	11,951.00
163	Annual Street List/Census Wages	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
163	Annual Street List/Census Expenses	750.00	0.00	750.00	0.00	750.00	750.00
171	Conservation Comm.	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
175	Planning Board expenses	500.00	1,500.00	2,500.00	500.00	2,500.00	2,500.00
175	Planning Board Clerk	2,520.00	0.00	2,520.00	0.00	2,520.00	2,520.00
176	Board of Appeals expenses	250.00	0.00	250.00	0.00	250.00	250.00
176	Board of Appeals Clerk	1.00	0.00	1.00	0.00	1.00	1.00
192	Town Offices	37,275.00	0.00	42,275.00	5,000.00	42,275.00	42,275.00
195	Town Report	850.00	0.00	1,000.00	150.00	1,000.00	1,000.00
122	CART (Communication Access Real Time Translation)	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00
122	Administrative Overtime	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
	<b>Subtotal</b>	<b>426,709.00</b>	<b>33,000.00</b>	<b>501,951.00</b>	<b>42,242.00</b>	<b>501,951.00</b>	<b>501,951.00</b>
200	<b>PROTECTION, PERSONS &amp; PROPERTY</b>						
210	Police Chief Salary	77,837.00	0.00	83,421.00	5,584.00	83,421.00	83,421.00

210	Sergeant Salary	59,591.00	0.00	62,591.00	3,000.00	62,591.00	62,591.00
210	Part Time Officer Wages	56,537.00	0.00	63,540.00	7,003.00	63,540.00	63,540.00
210	Police Expenses	31,242.00	0.00	38,563.00	7,321.00	38,563.00	38,563.00
210	Police Rental Facilities	1,000.00	0.00	1,600.00	600.00	1,600.00	1,600.00
220	Fire Dept. Vehicle Equipment Maintenance (rename Fire Dept Equipment & Maintenance)	32,000.00	0.00	32,975.00	975.00	32,975.00	32,975.00
220	Fire Dept Calls	64,500.00	0.00	0.00	(64,500.00)	0.00	0.00
	Fire Dept Compensation	0.00	0.00	94,500.00	94,500.00	94,500.00	94,500.00
220	Fire Dept Training	30,000.00	0.00	0.00	(30,000.00)	0.00	0.00
220	Fire Department Lease	17,000.00	0.00	17,000.00	0.00	17,000.00	17,000.00
221	Fire Inspector Stipend	3,060.00	0.00	3,168.00	108.00	3,168.00	3,168.00
222	Berk. Cty. Sheriff Comm.	10,536.00	0.00	10,852.00	316.00	10,852.00	10,852.00
240	Building Inspector Wages	26,527.00	0.00	32,032.00	5,505.00	32,032.00	32,032.00
240	Alternate Building Inspector Wages	4,000.00	0.00	7,745.00	3,745.00	7,745.00	7,745.00
240	Building Inspector Expenses	7,000.00	0.00	7,487.00	487.00	7,487.00	7,487.00
243	Plumbing /Gas Inspector Exp	100.00	0.00	100.00	0.00	100.00	100.00
245	Wiring Inspector Expenses	100.00	0.00	100.00	0.00	100.00	100.00
291	Southern Berkshire Regional Emergency Planning Committee Assessment	500.00	0.00	500.00	0.00	500.00	500.00
292	Animal Control/Dog Officer	1.00	0.00	1.00	0.00	1.00	1.00
292	Animal Control Expenses	500.00	0.00	500.00	0.00	500.00	500.00
293	Animal Inspector	900.00	0.00	900.00	0.00	900.00	900.00
294	Tree Warden Salary	3,479.00	0.00	3,601.00	122.00	3,601.00	3,601.00
294	Tree Warden Expenses	35,000.00	0.00	40,000.00	5,000.00	40,000.00	40,000.00
	<b>Subtotal</b>	<b>461,410.00</b>	<b>0.00</b>	<b>501,176.00</b>	<b>39,766.00</b>	<b>501,176.00</b>	<b>501,176.00</b>
300	<b>EDUCATION</b>						
301	School Committee Stipend	1,500.00	0.00	1,553.00	53.00	1,553.00	1,553.00
380	Schools: Capital	43,393.00	0.00	33,753.00	(9,640.00)	33,753.00	33,753.00
310	Schools: Operating & Transportation	1,603,258.00	0.00	1,582,562.00	(20,696.00)	1,582,562.00	1,582,562.00
	Loan & Interest SBRSD bond	45,510.00	0.00	34,416.00	(11,094.00)	34,416.00	34,416.00
	<b>Subtotal</b>	<b>1,693,661.00</b>	<b>0.00</b>	<b>1,652,284.00</b>	<b>(41,377.00)</b>	<b>1,652,284.00</b>	<b>1,652,284.00</b>
400	<b>PUBLIC WORKS &amp; FACILITIES</b>						
422	Highway Operations	160,800.00	0.00	176,870.00	16,070.00	176,870.00	176,870.00
422	Director Of Operations Salary	71,765.00	0.00	75,744.00	3,979.00	75,744.00	75,744.00
422	Foreman Wages	55,385.00	0.00	54,108.00	(1,277.00)	54,108.00	54,108.00
422	Hwy 2 Wages	50,197.00	0.00	49,801.00	(396.00)	49,801.00	49,801.00
422	Hwy 3 Wages	47,034.00	0.00	48,083.00	1,049.00	48,083.00	48,083.00
422	Hwy 4 Wages	38,776.00	0.00	39,591.00	815.00	39,591.00	39,591.00
422	Temporary Highway Employee	0.00	1,000.00	2,000.00	2,000.00	2,000.00	2,000.00
422	Hwy Overtime (not winter)	2,000.00	0.00	2,500.00	500.00	2,500.00	2,500.00
422	Machinery & Tools	30,000.00	0.00	0.00	(30,000.00)	0.00	0.00
	OSHA updates & compliance	0.00	0.00	5,850.00	5,850.00	5,850.00	5,850.00
422	Highway Capital	115,000.00	0.00	115,000.00	0.00	115,000.00	115,000.00
423	Snow & Ice, Salt & Sand	150,000.00	0.00	150,000.00	0.00	150,000.00	150,000.00
423	Winter Overtime	22,500.00	0.00	22,500.00	0.00	22,500.00	22,500.00
424	Public Lighting	3,800.00	0.00	3,800.00	0.00	3,800.00	3,800.00
425	Fuel	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00
430	Dam Inspection & Maint.	5,800.00	0.00	5,800.00	0.00	5,800.00	5,800.00
433	Transfer Station Operations	73,300.00	0.00	73,300.00	0.00	73,300.00	73,300.00
433	Transfer Station Part Time Employee Wages	41,107.00	0.00	41,353.00	246.00	41,353.00	41,353.00
435	Group Purchasing Regional	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
491	Cemetery Maintenance & Lawn Care	25,500.00	0.00	25,500.00	0.00	25,500.00	25,500.00
491	Soldiers Graves	1,250.00	0.00	1,200.00	(50.00)	1,200.00	1,200.00
	<b>Subtotal</b>	<b>915,214.00</b>	<b>1,000.00</b>	<b>914,000.00</b>	<b>(2,214.00)</b>	<b>914,000.00</b>	<b>914,000.00</b>
500	<b>HUMAN SERVICES</b>						
510	Board of Health Elected Salary	1,299.00	0.00	1,200.00	(99.00)	1,200.00	1,200.00
510	Board of Health Expenses	1,450.00	0.00	1,450.00	0.00	1,450.00	1,450.00
510	Board of Health Clerk Stipend	5,108.00	0.00	5,287.00	179.00	5,287.00	5,287.00
510	Sanitary Inspector Wages	20,319.00	0.00	21,031.00	712.00	21,031.00	21,031.00
510	Visiting Nurse	2,184.00	0.00	2,250.00	66.00	2,250.00	2,250.00
541	Council on Aging	3,862.00	0.00	3,862.00	0.00	3,862.00	3,862.00
543	Veterans Benefits	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
545	Berkshire South Regional Community Center	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
545	Community Health Program	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00

545	Berkshire Mental Health (The Brien Center)	752.00	0.00	752.00	0.00	752.00	752.00
	<b>Subtotal</b>	<b>42,474.00</b>	<b>0.00</b>	<b>43,332.00</b>	<b>858.00</b>	<b>43,332.00</b>	<b>43,332.00</b>
600	<b>CULTURE &amp; RECREATION</b>						
610	Library General	31,973.00	0.00	32,227.00	254.00	32,227.00	32,227.00
610	Library Wages	37,608.00	0.00	49,318.00	11,710.00	49,318.00	49,318.00
610	Library Maintenance	7,100.00	0.00	8,822.00	1,722.00	8,822.00	8,822.00
630	Park Commission	17,800.00	0.00	17,800.00	0.00	17,800.00	17,800.00
630	Lifeguard Payroll/Administrative fees	20,104.00	0.00	22,116.00	2,012.00	22,116.00	22,116.00
630	Parks Lawn maint., spring/fall clean up	6,500.00	0.00	6,500.00	0.00	6,500.00	6,500.00
650	Community Center Administrative Staff	4,009.00	0.00	7,468.00	3,459.00	7,468.00	7,468.00
692	Memorial Day	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00
699	Cultural Council	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00
	<b>Subtotal</b>	<b>130,094.00</b>	<b>0.00</b>	<b>149,251.00</b>	<b>19,157.00</b>	<b>149,251.00</b>	<b>149,251.00</b>
700	<b>DEBT SERVICE</b>						
700	Community Septic Loan Program	4,898.00	0.00	0.00	(4,898.00)	0.00	0.00
700	Highway Grader	39,104.00	0.00	38,352.00	(752.00)	38,352.00	38,352.00
700	Highway F550 Truck	25,927.00	0.00	25,357.00	(570.00)	25,357.00	25,357.00
700	Fire Truck	110,400.00	0.00	107,800.00	(2,600.00)	107,800.00	107,800.00
700	Transfer Station	55,800.00	0.00	54,350.00	(1,450.00)	54,350.00	54,350.00
700	Library Loan	125,298.00	0.00	100,274.00	(25,024.00)	100,274.00	100,274.00
	<b>Subtotal</b>	<b>361,427.00</b>	<b>0.00</b>	<b>326,133.00</b>	<b>(35,294.00)</b>	<b>326,133.00</b>	<b>326,133.00</b>
900	<b>MISCELLANEOUS EXPENSES</b>						
911	Berk. County Retirement	112,107.00	0.00	121,129.00	9,022.00	121,129.00	121,129.00
913	Unemployment Insurance	14,040.00	6,907.00	15,000.00	(5,947.00)	15,000.00	15,000.00
914	Health Insurance	180,156.00	0.00	156,493.00	(23,663.00)	156,493.00	156,493.00
915	Life Insurance	350.00	0.00	350.00	0.00	350.00	350.00
916	Medicare	13,260.00	0.00	15,000.00	1,740.00	15,000.00	15,000.00
945	Bonds & Insurance	72,000.00	9,959.00	83,000.00	1,041.00	83,000.00	83,000.00
	<b>Subtotal</b>	<b>391,913.00</b>	<b>16,866.00</b>	<b>390,972.00</b>	<b>(17,807.00)</b>	<b>390,972.00</b>	<b>390,972.00</b>
	<b>Total Operating Expenses</b>	<b>4,422,902.00</b>	<b>50,866.00</b>	<b>4,479,099.00</b>	<b>5,331.00</b>	<b>4,479,099.00</b>	<b>4,479,099.00</b>
	<b>Total of FY20 Operating Expenses</b>	<b>4,473,768.00</b>					
	<b>Total of Special Articles (Raise and appropriate)</b>	<b>36,907.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(36,907.00)</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total of Special Articles Free Cash Used (including monies to lower tax rate)</b>	<b>140,548.00</b>	<b>78,617.00</b>	<b>415,950.00</b>	<b>196,785.00</b>	<b>415,950.00</b>	<b>415,950.00</b>
	<b>Total of Special Articles General Stabilization Funds Used</b>	<b>140,000.00</b>	<b>0.00</b>	<b>37,000.00</b>	<b>(103,000.00)</b>	<b>37,000.00</b>	<b>35,000.00</b>
	<b>Total of Special Articles Health Stabilization Funds Used</b>	<b>11,000.00</b>	<b>0.00</b>	<b>14,000.00</b>	<b>3,000.00</b>	<b>14,000.00</b>	<b>14,000.00</b>
	<b>Total of Special Articles Borrowing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total</b>	<b>4,751,357.00</b>	<b>129,483.00</b>	<b>4,946,049.00</b>	<b>65,209.00</b>	<b>4,946,049.00</b>	<b>4,944,049.00</b>
	<b>Total of FY20</b>	<b>4,829,974.00</b>					
	<b>Total of monies actually spent/taxed</b>	<b>4,459,809.00</b>					
	<b>Proposed change to budget</b>			<b>1.34%</b>		<b>1.34%</b>	<b>1.30%</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	0.00
	Bridges, Roads and Culverts Stabilization Fund Appropriation	30,000.00		0.00	(30,000.00)	0.00	0.00
	FD Stabilization Fund Appropriation	15,000.00		0.00	(15,000.00)	0.00	0.00
	Thermal Imaging Equipment	10,000.00		0.00	(10,000.00)	0.00	0.00
	Retiree Group Health/Life Stabilization Fund Approp	30,000.00		30,000.00	0.00	30,000.00	30,000.00
	Retiree Group Health/Life Insurance (from stabilization acct)	11,000.00		14,000.00	3,000.00	14,000.00	14,000.00
	Replace 2011 F550	140,000.00		0.00	(140,000.00)	0.00	0.00
	Fire Department Capital Improvements/Expenses	30,000.00		32,000.00	2,000.00	32,000.00	30,000.00

Computer Equipment for new cruiser	5,000.00		0.00	(5,000.00)	0.00	0.00
UMASS Collins Center Assessment	6,000.00		0.00	(6,000.00)	0.00	0.00
COA Outreach Worker	6,048.00		0.00	(6,048.00)	0.00	0.00
Highway Furnace Replacement	8,500.00		0.00	(8,500.00)	0.00	0.00
Unemployment Insurance	6,907.00					
MVP grant town portion	0.00	35,000.00	0.00	0.00	0.00	0.00
Dec 2019 Special - prior year bills	0.00	658.00	0.00	0.00	0.00	0.00
Town hall fencing/shrubbery	0.00		5,000.00	5,000.00	5,000.00	5,000.00
2 Freightliner M2's	0.00		0.00	0.00	0.00	0.00
Ambulance Services	0.00		5,000.00	5,000.00	5,000.00	5,000.00
DOJ Bullet Proof Vest Repl. Grant Account Transfer	0.00		2,685.00	2,685.00	2,685.00	2,685.00
Emergency Management Police Grant account transfer	0.00		253.00	253.00	253.00	253.00
Police Details Account Transfer	0.00		6,542.00	6,542.00	6,542.00	6,542.00
Milfoil Control Lake Garfield	30,000.00		30,000.00	0.00	30,000.00	30,000.00
<b>Totals</b>	<b>328,455.00</b>	<b>35,658.00</b>	<b>125,480.00</b>	<b>(202,975.00)</b>	<b>125,480.00</b>	<b>123,480.00</b>

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Stabilization

Borrowing