

Acct	Description	FY 21 6/27/20 ATM 10/24/20 STM & INTERNAL TRNFS	FY22 Presented 3/10/21	Increase/ Decrease
		APPROVED	PROPOSED	
100	GENERAL GOVERNMENT			
114	Moderator	\$343.00	\$349.86	\$6.86
115	Constable	\$673.00	\$686.46	\$13.46
120	Administrative Assistant Salary	\$54,194.00	\$55,066.00	\$872.00
120	Administrative Assistant Procurement, Training & Expenses	\$3,000.00	\$3,000.00	\$0.00
122	Select Board Elected	\$14,742.00	\$15,037.00	\$295.00
122	Select Board Expenses	\$4,500.00	\$4,475.00	(\$25.00)
122	Grant writing wages	\$10,000.00	\$7,500.00	(\$2,500.00)
122	Grant writing expenses	\$500.00	\$500.00	\$0.00
122	CART (Communication Access Real Time Translation)	\$2,000.00	\$2,000.00	\$0.00
122	Administrative Overtime	\$1,000.00	\$1,000.00	\$0.00
123	Town Administrator	\$40,000.00	\$40,000.00	\$0.00
123	Town Administrator Expenses	\$1,000.00	\$1,000.00	\$0.00
124	Temporary Employee	\$2,000.00	\$2,000.00	\$0.00
131	Finance Committee Expenses	\$500.00	\$500.00	\$0.00
131	Finance Committee Clerk	\$1.00	\$1.00	\$0.00
132	Town Reserve Fund	\$30,000.00	\$30,000.00	\$0.00
135	Town Accountant Services	\$36,000.00	\$37,800.00	\$1,800.00
135	Town Accountant Expenses	\$300.00	\$300.00	\$0.00
135	Accounting/Treasurer Software	\$5,170.00	\$5,960.00	\$790.00
135	Annual Audit	\$17,500.00	\$17,500.00	\$0.00
135	GASB75	\$2,750.00	\$2,750.00	\$0.00
141	Assessors Elected	\$4,751.00	\$4,846.00	\$95.00
141	Principal Assessor Salary	\$43,170.00	\$44,033.00	\$863.00
141	Assistant to the Principal Assessor	\$1.00	\$1.00	\$0.00
141	Assessors Clerk Wages	\$9,914.00	\$10,112.00	\$198.00
141	Assessors Expenses	\$3,600.00	\$3,300.00	(\$300.00)
141	Assessors Software	\$13,753.00	\$13,648.00	(\$105.00)
145	Treasurer Services	\$33,000.00	\$36,000.00	\$3,000.00
145	Treasurer Expenses	\$5,500.00	\$10,000.00	\$4,500.00
146	Tax Collector Elected Salary	\$25,345.00	\$25,852.00	\$507.00
146	Tax Collector Expenses	\$4,350.00	\$4,350.00	\$0.00
146	Tax Collector Software	\$5,727.00	\$5,757.00	\$30.00
151	Town Counsel	\$15,500.00	\$17,000.00	\$1,500.00
151	Litigation Fees & Expenses	\$5,000.00	\$10,000.00	\$5,000.00
154	Meeting Warrants Printing & Postage	\$2,731.00	\$2,731.00	\$0.00
155	Computer Software & Supplies rename IT expenses	\$4,000.00	\$2,000.00	(\$2,000.00)
155	Broadband Services (town hall)	\$2,000.00	\$2,000.00	\$0.00
158	Tax Title Legal Services	\$1,500.00	\$5,000.00	\$3,500.00
160	Town Clerk Wages	\$23,664.00	\$26,382.00	\$2,718.00
160	Town Clerk Staff	\$3,475.00	\$4,933.00	\$1,458.00
160	Town Clerk Expenses	\$7,050.00	\$6,050.00	(\$1,000.00)
162	Election	\$11,951.00	\$6,190.00	(\$5,761.00)
163	Annual Street List/Census Wages	\$1,500.00	\$1,500.00	\$0.00
163	Annual Street List/Census Expenses	\$750.00	\$750.00	\$0.00
171	Conservation Comm.	\$1,500.00	\$1,500.00	\$0.00
175	Planning Board expenses	\$2,500.00	\$2,500.00	\$0.00
175	Planning Board Clerk	\$2,520.00	\$2,520.00	\$0.00
176	Board of Appeals expenses	\$250.00	\$250.00	\$0.00
176	Board of Appeals Clerk	\$1.00	\$1.00	\$0.00
192	Town Offices	\$42,275.00	\$47,520.00	\$5,245.00
195	Town Report	\$1,000.00	\$1,100.00	\$100.00
	Subtotal	\$504,451.00	\$525,251.32	\$20,800.32
				4.12%
200	PROTECTION, PERSONS & PROPERTY			
210	Police Chief Salary	\$83,421.00	\$85,089.00	\$1,668.00
210	Sergeant Salary	\$62,591.00	\$63,843.00	\$1,252.00
210	Part Time Officer Wages	\$63,540.00	\$68,200.00	\$4,660.00
210	Police Expenses	\$38,563.00	\$38,473.65	(\$89.35)
210	Police Rental Facilities	\$1,600.00	\$1,200.00	(\$400.00)
220	Fire Dept Equipment & Maintenance	\$32,975.00	\$25,000.00	(\$7,975.00)
220	Fire Dept Other Expenses	\$0.00	\$9,975.00	\$9,975.00
220	Fire Dept Compensation	\$94,500.00	\$112,200.00	\$17,700.00
220	Fire Department Lease	\$17,000.00	\$17,000.00	\$0.00
221	Fire Inspector Stipend	\$3,168.00	\$3,231.00	\$63.00
222	Berk. Cty. Sheriff Comm.	\$10,852.00	\$11,178.00	\$326.00
240	Building Inspector Wages	\$32,032.00	\$32,548.00	\$516.00

Police budget
increase:
2.84%

Fire budget
increase:
13.39%

Acct	Description	FY 21	FY22	Increase/ Decrease	
		6/27/20 ATM 10/24/20 STM & INTERNAL TRNFS	Presented 3/10/21		
		APPROVED	PROPOSED		
240	Alternate Building Inspector Wages	\$7,745.00	\$7,745.00	\$0.00	
240	Building Inspector Expenses	\$7,487.00	\$7,487.00	\$0.00	
243	Plumbing /Gas Inspector Exp	\$100.00	\$100.00	\$0.00	
245	Wiring Inspector Expenses	\$100.00	\$100.00	\$0.00	
291	Southern Berkshire Regional Emergency Planning Committee Assessment	\$500.00	\$500.00	\$0.00	
292	Animal Control/Dog Officer	\$1.00	\$1.00	\$0.00	
292	Animal Control Expenses	\$500.00	\$500.00	\$0.00	
293	Animal Inspector	\$900.00	\$900.00	\$0.00	
294	Tree Warden Salary	\$3,601.00	\$3,673.00	\$72.00	
294	Tree Warden Expenses	\$40,000.00	\$43,000.00	\$3,000.00	
	Subtotal	\$501,176.00	\$531,943.65	\$30,767.65	6.14%
300	EDUCATION				
301	School Committee Stipend	\$1,553.00	\$1,553.00	\$0.00	
380	Schools: Capital	\$33,753.00	\$33,211.00	(\$542.00)	
380	Schools: Operating & Transportation	\$1,582,562.00	\$1,612,175.00	\$29,613.00	
380	Loan & Interest SBRSD bond	\$34,416.00	\$33,508.00	(\$908.00)	
	Subtotal	\$1,652,284.00	\$1,680,447.00	\$28,163.00	1.70%
400	PUBLIC WORKS & FACILITIES				
422	Highway Operations	\$176,870.00	\$181,870.00	\$5,000.00	
422	Director Of Operations Salary	\$75,744.00	\$77,259.00	\$1,515.00	
422	Foreman Wages	\$54,108.00	\$54,978.00	\$870.00	
422	Hwy 2 Wages	\$49,801.00	\$50,604.00	\$803.00	
422	Hwy 3 Wages	\$48,083.00	\$48,083.00	\$0.00	
422	Hwy 4 Wages	\$39,591.00	\$40,229.00	\$638.00	
422	Temporary Highway Employee	\$2,000.00	\$1.00	(\$1,999.00)	
422	Hwy Overtime (not winter)	\$2,500.00	\$2,500.00	\$0.00	
422	OSHA updates & compliance	\$5,850.00	\$5,850.00	\$0.00	
422	Highway Capital	\$115,000.00	\$129,000.00	\$14,000.00	
423	Snow & Ice, Salt & Sand	\$150,000.00	\$150,000.00	\$0.00	
423	Winter Overtime	\$22,500.00	\$22,500.00	\$0.00	
424	Public Lighting	\$3,800.00	\$4,050.00	\$250.00	
425	Fuel	\$20,000.00	\$20,000.00	\$0.00	
430	Dam Inspection & Maint.	\$5,800.00	\$5,000.00	(\$800.00)	
433	Transfer Station Operations	\$73,300.00	\$89,760.00	\$16,460.00	
433	Transfer Station Part Time Employee Wages	\$41,353.00	\$42,523.00	\$1,170.00	
435	Group Purchasing Regional	\$1,000.00	\$1,700.00	\$700.00	
491	Cemetery Maintenance & Lawn Care	\$25,500.00	\$25,500.00	\$0.00	
491	Soldiers Graves	\$1,200.00	\$1,200.00	\$0.00	
	Subtotal	\$914,000.00	\$952,607.00	\$38,607.00	4.22%
500	HUMAN SERVICES				
510	Board of Health Elected Salary	\$1,200.00	\$1,224.00	\$24.00	
510	Board of Health Expenses	\$1,450.00	\$2,400.00	\$950.00	
510	Board of Health Clerk Stipend	\$5,287.00	\$5,393.00	\$106.00	
510	Sanitary Inspector Wages	\$21,031.00	\$21,452.00	\$421.00	
510	Visiting Nurse	\$2,250.00	\$2,400.00	\$150.00	
541	Council on Aging	\$3,862.00	\$4,029.00	\$167.00	
543	Veterans Benefits	\$5,000.00	\$5,000.00	\$0.00	
543	Veterans Assessment	\$0.00	\$4,697.85	\$4,697.85	
	BPRC Assessment	\$0.00	\$765.70	\$765.70	
545	Berkshire South Regional Community Center	\$1,500.00	\$0.00	(\$1,500.00)	
545	Community Health Program	\$1,000.00	\$1,000.00	\$0.00	
545	Berkshire Mental Health (The Brien Center)	\$752.00	\$0.00	(\$752.00)	
	Subtotal	\$43,332.00	\$48,361.55	\$5,029.55	11.61%
600	CULTURE & RECREATION				
610	Library General	\$32,227.00	\$32,507.00	\$280.00	
610	Library Wages	\$49,318.00	\$55,567.00	\$6,249.00	
610	Library Maintenance	\$8,822.00	\$8,876.00	\$54.00	
630	Park Commission	\$17,800.00	\$17,800.00	\$0.00	
630	Lifeguard Payroll/Administrative fees	\$22,116.00	\$23,222.00	\$1,106.00	
630	Parks Lawn maint., spring/fall clean up	\$6,500.00	\$6,500.00	\$0.00	
650	Community Center Administrative Staff	\$7,468.00	\$8,431.00	\$963.00	
692	Memorial Day	\$2,000.00	\$2,000.00	\$0.00	
699	Cultural Council	\$3,000.00	\$0.00	(\$3,000.00)	
	Subtotal	\$149,251.00	\$154,903.00	\$5,652.00	3.79%

Acct	Description	FY 21	FY22	Increase/ Decrease
		6/27/20 ATM 10/24/20 STM & INTERNAL TRNFS APPROVED	Presented 3/10/21 PROPOSED	
	DEBT SERVICE			
700	Community Septic Loan Program	\$0.00	\$0.00	
700	Highway Grader	\$38,352.00	\$0.00	(\$38,352.00)
700	Highway F550 Truck	\$25,357.00	\$0.00	(\$25,357.00)
700	Fire Truck	\$107,800.00	\$105,200.00	(\$2,600.00)
700	Transfer Station	\$54,350.00	\$52,900.00	(\$1,450.00)
700	Library Loan	\$100,274.00	\$71,000.00	(\$29,274.00)
	Subtotal	\$326,133.00	\$229,100.00	(\$97,033.00)
900	MISCELLANEOUS EXPENSES			
911	Berk. County Retirement	\$121,129.00	\$128,539.00	\$7,410.00
913	Unemployment Insurance	\$15,000.00	\$15,000.00	\$0.00
914	Health Insurance	\$156,493.00	\$139,880.00	(\$16,613.00)
915	Life Insurance	\$350.00	\$300.00	(\$50.00)
916	Medicare	\$15,000.00	\$15,450.00	\$450.00
945	Bonds & Insurance	\$83,000.00	\$85,000.00	\$2,000.00
	Subtotal	\$390,972.00	\$384,169.00	(\$6,803.00)
	Total Operating Expenses	\$4,481,599.00	\$4,506,782.52	\$25,183.52
	Debt Exclusions	\$326,133.00	\$229,100.00	(\$97,033.00)
	Operating Expenses	\$4,155,466.00	\$4,277,682.52	\$122,216.52

-1.74%
-29.75%
2.94%

SPECIAL ARTICLES

	FY 21 Actual	FY22 Proposed	Change
Stabilization Fund Appropriation	\$0.00	\$0.00	\$0.00
Bridges, Roads and Culverts Stabilization Fund Approp	\$0.00	\$0.00	\$0.00
FD Stabilization Fund Appropriation	\$0.00	\$0.00	\$0.00
Retiree Group Health/Life Stabilization Fund Approp	\$30,000.00	\$30,000.00	\$0.00
Retiree Group Health/Life Insurance (from stabil. acct)	\$14,000.00	\$14,000.00	\$0.00
Fire Department Capital Improvements/Expenses	\$32,000.00	\$0.00	(\$32,000.00)
Ambulance Services	\$5,000.00	\$5,000.00	\$0.00
Cultural Council	\$0.00	\$3,000.00	\$3,000.00
Police Cruiser	\$0.00	\$54,873.25	\$54,873.25
2 speed signs for beach	\$0.00	\$6,193.00	\$6,193.00
Self Contained Breathing Apparatus Town's Share if Grant is Successful	\$0.00	\$10,000.00	\$10,000.00
Tandem Axle to replace Kenworth	\$0.00	\$140,000.00	\$140,000.00
Tandem Axle to replace Kenworth		\$60,000.00	\$60,000.00
COA Outreach Worker	\$0.00	\$6,048.00	\$6,048.00
Shared HR manager	\$0.00	\$6,500.00	\$6,500.00
School Consolidation	\$0.00	\$15,000.00	\$15,000.00
Additional monies for transfer station for FY21	\$0.00	\$19,000.00	\$19,000.00
Bank Issuance Fees (library)	\$550.00	\$0.00	(\$550.00)
Freightliner M2 (stabilization)	\$230,000.00	\$0.00	(\$230,000.00)
Freightliner M2 (free cash)	\$230,000.00	\$0.00	(\$230,000.00)
Town hall fencing/shrubbery	\$5,000.00	\$0.00	(\$5,000.00)
DOJ Bullet Proof Vest Repl. Grant Account Transfer	\$2,685.00	\$0.00	(\$2,685.00)
Emergency Management Police Grant fund transfer	\$253.00	\$0.00	(\$253.00)
Police Details Account Transfer	\$6,542.00	\$0.00	(\$6,542.00)
Milfoil Control Lake Garfield	\$30,000.00	\$0.00	(\$30,000.00)
FY20 bills	\$3,305.00	\$0.00	(\$3,305.00)
Local Match 604b	\$500.00	\$0.00	(\$500.00)
Bank Issuance Fees (library)	\$550.00	\$0.00	(\$550.00)
Lower Tax Rate	\$341,470.00	\$0.00	(\$341,470.00)
Totals	\$931,855.00	\$369,614.25	(\$562,240.75)

Fund Balances

free cash green balance		\$290,415
Stabilization yellow balance		\$546,955
free cash used 1	\$728,422	\$254,741
stabilization used 2	\$286,398	\$54,873
total free cash & stab. used	\$1,014,820	\$309,614
free cash remainig		\$35,674
stabilization remainig		\$492,082