

LEVY LIMIT CALCULATION

Date

FY24 Levy Limit	\$12,598,308	Previous year's certified levy limit
Add 2.5% of above	\$314,958	Proposition 2 1/2 allows a 2.5% levy increase each year.
Add 2023-2024 New Growth	\$85,000	Estimated Revenue from new Construction during Calendar Year 2024
FY24 Proposition 2 1/2 General Override		A Permanent Increase in Levy Capacity
FY25 Pre-Exclusions Levy Limit	\$12,998,266	Base Proposition 2 1/2 Levy Limit
FY25 Proposition 2 1/2 Debt Exclusion	\$0	Debt approved as an exclusion from the Proposition 2 1/2 Limit
FY25 Proposition 2 1/2 Capital Exclusion	\$171,032	A single-year exclusion for a specific capital expenditure
Maximum Allowable Tax Levy	\$13,169,298	Total Proposition 2 1/2 Limit

AVAILABLE REVENUE

Maximum Property Tax Levy	\$13,169,298	From Levy Limit Calculation
<i>Cherry Sheet Receipts:</i>		State Aid (called cherry sheet because it used to be printed on pink paper)
Unrestricted General Government Aid	\$291,242	Local Aid (formerly State Lottery Receipts) Total Last Year: \$291,242
Chapter 70	\$14,170	Education Aid (Ag-Voc Students) Total Last Year: \$14,170
Veterans Benefits	\$24,184	Reimbursement of Veterans Benefits Paid. Total Last Year: \$24,184
Veterans/Elderly Exemptions	\$12,381	Reimbursement of Veterans/Elderly Exemptions. Total Last Year \$12,381
State Owned Land (PILOT)	\$182,332	Payment in Lieu of Taxes State Owned Land. Total Last Year: \$182,332
Aid to Public Libraries	\$7,985	State Library Aid (for Library expenses only) Total Last Year: \$7,985
Total Estimated State Receipts	\$532,294	Total State Receipts. Total Last Year: \$532,294
<i>House Ways Means</i>		
Local Receipts	\$1,397,000	Estimated Motor Vehicle Excise tax, local fees, fines & other receipts.
Offset Receipts		None anticipated
Enterprise Funds	\$166,250	Revenues from Solid Waste Disposal Enterprise Fund
Total Estimated Local Receipts	\$1,563,250	Total amount of non-property tax revenues
Transfers from Free Cash	\$1,005,913	Free Cash used to fund Town Meeting Expenditures
Transfers from Overlay Surplus	\$0	Overlay Surplus used to fund Town Meeting Expenditures
Transfers from Other Revenue	\$0	Other Available Funds (eg., Stabilization Funds)
Total Miscellaneous Revenue	\$1,005,913	Total amount of revenues to be used from other sources
TOTAL NON-PROPERTY TAX REVENUE	\$3,101,457	
TOTAL AVAILABLE FUNDS	\$16,270,755	

EXPENDITURES

TOWN MEETING APPROPRIATIONS	\$13,820,382	Budget plus capital expenditure warrant articles
Solid Waste Enterprise Fund	\$166,250	Direct Costs of Solid Waste Disposal Enterprise Fund
Cherry Sheet Offset	\$7,985	Library Aid (Reserved for Direct Expenditure)
Berkshire Regional Planning Commission	\$2,903	Assessment for Regional Planning Commission. Last Year: \$2,833
Southern Berkshire District Veterans Services	\$24,908	Assessment for Veteran's Services District. Last Year: \$16,204
<i>Cherry Sheet Charges</i>		State charges
RMV Non-Renewal Surcharge	\$2,580	Registry of Motor Vehicle Charges for flagging unpaid Excise Taxes \$2,580
Berkshire Co. Mosquito Control	\$29,493	Assessment for Berk. Co. Mosquito Control. Last Year: \$29,493
Air Pollution District	\$1,264	Assessment from DEP for Monitoring/Enforcement. Last Year: \$1,264
Regional Transit	\$1,702	Assessment for Regional Transit \$1,702
Prior Year Overestimates	\$0	Overestimates of Last Year's Cherry Sheet Charges
TOTAL CHERRY SHEET CHARGES	\$35,039	Total Cherry Sheet Charges. Last Year: \$35,039
Allowance for Overlay Reserve	\$70,000	Set-aside for potential tax abatements
TOTAL EXPENDITURES	\$14,127,467	

Amount under Proposition 2 1/2 Levy Limit: \$2,143,288

PROPERTY TAX IMPACT OF PROPOSED BUDGET

AMOUNT TO BE RAISED: \$11,026,010	
Estimated Property Tax Rate:	\$12.41
Est. Average Single Family Tax Bill (Avg Value=\$319,200):	\$3,875
Estimated School Tax Rate =	Estimated Town Tax Rate =

TOTAL TOWN TAXABLE VALUATION -----> \$888,702,960

Budget

	FY2023	FY2024	FY2025	Change	Finance Committee
TOWN OPERATIONS					
Moderator	\$300	\$300	\$300	+ 0.0%	02/21/24
Selectmen's Office	\$254,391	\$269,400	\$272,912	+ 1.3%	02/21/24
Board of Assessors	\$121,850	\$142,330	\$145,375	+ 2.1%	02/21/24
Treasurer/Collector	\$120,100	\$125,215	\$131,702	+ 5.2%	02/21/24
Town Clerk	\$73,335	\$99,005	\$106,788	+ 7.9%	02/21/24
Elections & Registration	\$15,000	\$15,065	\$22,700	+ 50.7%	02/21/24
Conservation Commission	\$4,950	\$14,250	\$14,412	+ 1.1%	02/21/24
Planning Board	\$5,000	\$5,050	\$5,050	+ 0.0%	02/21/24
Zoning Board of Appeals	\$1,200	\$1,500	\$1,500	+ 0.0%	02/21/24
Buildings and Grounds	\$153,800	\$149,800	\$160,955	+ 7.4%	02/21/24
Town Report & Communications	\$6,500	\$6,500	\$6,500	+ 0.0%	02/21/24
Legal Services	\$35,000	\$35,000	\$35,000	+ 0.0%	02/21/24
Dispatch Services	\$12,000	\$12,000	\$12,279	+ 2.3%	02/21/24
Police Department	\$622,800	\$662,800	\$723,716	+ 9.2%	02/21/24
EMS Services	\$6,000	\$65,826	\$89,355	+ 35.7%	02/21/24
Fire Department	\$95,000	\$119,400	\$115,650	- 3.1%	02/21/24
Inspectional Services	\$48,665	\$49,658	\$115,641	+ 132.9%	03/06/24
Fire Hydrants	\$30,000	\$31,000	\$31,000	+ 0.0%	02/21/24
Animal Control	\$14,000	\$14,500	\$15,500	+ 6.9%	02/21/24
Highway Department	\$422,100	\$442,793	\$474,741	+ 7.2%	02/21/24
Snow Removal	\$232,330	\$288,666	\$275,893	- 4.4%	02/21/24
Board of Health	\$46,685	\$48,669	\$49,085	+ 0.9%	02/21/24
Public Health	\$4,000	\$4,000	\$4,000	+ 0.0%	02/21/24
Council on Aging	\$141,850	\$147,150	\$154,686	+ 5.1%	02/21/24
Veterans Benefits	\$80,000	\$80,000	\$95,000	+ 18.8%	02/21/24
Library	\$255,286	\$279,616	\$292,166	+ 4.5%	02/28/24
Energy	\$167,400	\$156,900	\$159,300	+ 1.5%	02/21/24
Comm on Disabilities	\$300	\$300	\$300	+ 0.0%	02/21/24
Historical Commission	\$750	\$500	\$500	+ 0.0%	02/21/24
Memorial Day	\$1,200	\$1,200	\$1,200	+ 0.0%	02/28/24
American Legion	\$500	\$2,400	\$2,400	+ 0.0%	02/28/24
Care of Soldiers' Graves	\$1,400	\$1,400	\$1,400	+ 0.0%	02/28/24
Ashley Falls Historic District Comm.	\$500	\$1,000	\$250	- 75.0%	02/28/24
Agricultural Commission	\$1,000	\$1,000	\$1,000	+ 0.0%	02/28/24
Interest on Loans	\$1	\$1	\$1	+ 0.0%	02/28/24
Berkshire County Retirement	\$294,953	\$298,218	\$334,831	+ 12.3%	02/28/24
Worker's Compensation	\$19,000	\$24,000	\$25,200	+ 5.0%	02/28/24
Unemployment Compensation Fund	\$10,000	\$8,000	\$5,000	- 37.5%	02/28/24
Group Health (32B) Insurance	\$490,000	\$495,000	\$500,000	+ 1.0%	02/28/24
Employer Medicare	\$30,000	\$31,000	\$31,000	+ 0.0%	02/28/24
Insurance & Bonding	\$73,800	\$80,000	\$84,000	+ 5.0%	02/28/24
Town Operating Budget Total	\$3,892,946	\$4,210,412	\$4,498,288		
ARTICLES					
Reserve Fund	\$77,000	\$77,000	\$77,000		02/28/24
Financial Services	\$15,000	\$5,000	\$10,000	R/A	03/06/24
Emergency Response Fund	\$750	\$750	\$750		02/28/24
Fire Department Compensation	\$10,000	\$10,000	\$10,000	R/A	02/28/24
Highway Trucks			\$239,190		02/28/24
Cemetery Commission Repairs	\$7,500	\$5,000	\$5,000		03/06/24
Fire Truck Stabilization	\$100,000	\$100,000	\$100,000		03/06/24
Fire Department Hose Replacements			\$85,000		03/06/24
Technology	\$10,000	\$25,000	\$25,000		03/06/24
Building Repairs	\$55,000	\$150,000	\$125,000		03/06/24
Fire Truck Lease Payment	\$106,973	\$106,973	\$106,973		03/06/24
Town Meeting Voter Clickers			\$12,000		03/06/24
Sidewalk Replacement-Village Greene			\$200,000		03/06/24
Tree Management	\$0		\$30,000		03/06/24
Special Articles Total	\$0	\$479,723	\$1,025,913		
Municipal Budget Total	\$3,892,946	\$4,690,135	\$5,524,201		
EDUCATION					
SBRSD Operating Assessment	\$7,512,518	\$7,713,666	\$7,894,867	+ 2.3%	
SBRSD Capital Assessment	\$145,090	\$170,157	\$175,282	+ 3.0%	
SBRSD Roof and Boiler Debt	\$145,618	\$176,409	\$171,032	- 3.0%	
Vocational Education Tuition	\$40,000	\$50,000	\$55,000	+ 10.0%	
Education Total	\$7,843,226	\$8,110,232	\$8,296,181		
GRAND TOTAL	\$11,736,172	\$12,800,367	\$13,820,382		

Department	Account Number	Description	Expended FY23	Approved FY24	Expended to Date Dec. 31, 2023	Requested FY25	Recommended FY25
Moderator	114 5100	Elected Part-Time	\$300	\$300	\$0	\$300	\$300
		TOTAL	\$300	\$300	\$0	\$300	\$300
Selectmen/	122 5111	Department Head	\$104,902	\$107,650	\$51,755	\$109,803	\$115,186
Town Admin	122 5112	Asst. Dept. Head	\$52,200	\$59,850	\$28,774	\$62,883	\$65,966
	122 5114	Elected	\$7,427	\$8,000	\$2,000	\$8,160	\$8,560
	122 5122	Clerical Support	\$5,285	\$5,000		\$5,000	\$5,000
	122 5301	Town Accountant	\$46,272	\$55,000	\$27,082	\$55,000	\$55,000
	122 5320	Education & Training	\$55	\$1,600		\$1,600	\$1,600
	122 5350	Advertising/Printing	\$4,274	\$1,600	\$1,241	\$1,600	\$1,600
	122 5400	Books & Publications	\$399	\$300	\$90	\$300	\$300
	122 5472	Software	\$1,038	\$1,500		\$1,500	\$1,500
	122 5710	Mileage	\$27	\$1,200	\$35	\$1,200	\$1,200
	122 5731	Dues	\$1,558	\$2,000	\$1,450	\$2,000	\$2,000
	122 5733	Conferences	\$0	\$2,500	\$68	\$2,500	\$2,500
	122 5780	Other	\$697	\$500	\$289	\$500	\$500
	122 5781	HR Service	\$882	\$9,500	\$0	\$0	\$0
	122 5782	Grant Manager/Matches	\$0	\$11,200	\$0	\$10,000	\$10,000
	122 5783	School Committee Stipends	\$2,000	\$2,000	\$0	\$2,000	\$2,000
		TOTAL	\$227,015	\$269,400	\$112,784	\$264,046	\$272,912
Assessors	141 5111	Department Head	\$65,752	\$67,000	\$32,211	\$70,350	\$71,690
	141 5122	Clerical	\$1,000	\$39,000	\$148	\$39,000	\$39,000
	141-5243	Outside Consultants	\$21,159	\$20,900	\$18,650	\$19,500	\$19,500
	141 5244	Maintenance Office Equipmen	\$0		\$0		
	141 5307	Tax Maps	\$4,950	\$5,675	\$4,338	\$5,800	\$5,800
	141 5350	Advertising/Printing	\$146	\$500	\$62		
	141 5400	Books & Publications	\$674	\$675		\$675	\$675
	141 5472	Software	\$5,447	\$6,580	\$4,105	\$6,710	\$6,710
	141 5710	Mileage	\$216	\$250	\$401	\$250	\$250
	141 5731	Dues	\$450	\$500	\$450	\$500	\$500
	141 5733	Conferences	\$255	\$750	\$340	\$750	\$750
	141 5780	Other	\$0	\$500		\$500	\$500
		TOTAL	\$100,049	\$142,330	\$60,704	\$144,035	\$145,375
Treasurer/	145 5111	Department Head	\$57,169	\$59,850	\$28,707	\$61,547	\$64,040
Collector	145 5112	Asst. Dept. Head	\$40,605	\$42,665	\$20,125	\$42,861	\$44,962
	145 5304	Data Processing	\$3,285	\$3,000	\$1,772	\$3,000	\$3,000
	145 5344	Bank/Note Fees	\$103	\$700	\$35	\$700	\$700
	145 5346	Recording Fees	\$0	\$2,000	\$1,365	\$2,000	\$2,000
	145 5350	Advertising/Printing	\$0	\$2,000		\$2,000	\$2,000
	145 5472	Software	\$10,151	\$12,000	\$10,658	\$12,000	\$12,000
	145 5710	Mileage	\$404	\$500	\$281	\$500	\$500
	145 5731	Dues	\$465	\$500	\$80	\$500	\$500
	145 5733	Conferences	\$190	\$1,500	\$275	\$1,500	\$1,500
	145 5780	Other	\$588	\$500	\$719	\$500	\$500
		TOTAL	\$112,961	\$125,215	\$64,016	\$127,108	\$131,702
Town Clerk	161 5111	Department Head	\$52,200	\$54,000	\$25,961	\$55,080	\$57,780
	161 5112	Assistant to Dept. Head	\$26,248	\$38,955	\$16,611	\$40,998	\$43,008
	161 5350	Advertising/Printing	\$901	\$200	\$1,969	\$320	\$320
	161 5472	Software	\$1,980	\$2,500		\$1,485	\$1,500

Department	Account Number	Description	Expended FY23	Approved FY24	Expended to Date Dec. 31, 2023	Requested FY25	Recommended FY25
	161 5710	Mileage	\$872	\$200	\$279	\$500	\$500
	161 5731	Dues	\$185	\$310	\$70	\$400	\$400
	161 5733	Conferences	\$786	\$2,340	\$340	\$2,780	\$2,780
	161 5780	Other	\$627	\$500		\$500	\$500
	161 5870	Equipment					
		TOTAL	\$83,798	\$99,005	\$45,231	\$102,063	\$106,788
Elections &	162 5122	Clerical	\$8,912	\$9,000	\$4,346	\$12,770	\$13,500
Registrations	162 5350	Advertising/Printing	\$2,679	\$1,500		\$4,600	\$4,600
	162 5733	Conferences	\$311	\$100	\$508	\$100	\$100
	162 5780	Other	\$166	\$400		\$400	\$400
	162 5850	Equipment	\$0	\$1,565	\$3,231	\$3,600	\$3,600
	162 5244	Maintenance of Equipment	\$400	\$2,500	\$400	\$500	\$500
		TOTAL	\$12,468	\$15,065	\$8,485	\$21,970	\$22,700
Conservation	171 5243	Consultant	\$0	\$10,000	\$2,660	\$10,000	\$10,000
	171 5350	Advertising/Printing	\$1,127	\$3,000	\$501	\$3,000	\$3,000
	171 5710	Mileage	\$0	\$200		\$200	\$200
	171 5731	Dues	\$236	\$150	\$209	\$212	\$212
	171 5733	Conferences	\$684	\$800		\$800	\$800
	171 5400	Books & Publications				\$100	\$100
	171 5780	Other	\$0	\$100		\$100	\$100
		TOTAL	\$2,047	\$14,250	\$3,370	\$14,412	\$14,412
Planning Board	175 5243	Consultant	\$0	\$250		\$250	\$250
	175 5350	Advertising/Printing	\$1,074	\$4,000	\$366	\$4,000	\$4,000
	175 5400	Books & Publications	\$0	\$200		\$200	\$200
	175 5710	Mileage	\$147	\$200		\$200	\$200
	175 5731	Dues	\$0	\$100		\$100	\$100
	175 5733	Conferences	\$285	\$300		\$300	\$300
		TOTAL	\$1,506	\$5,050	\$366	\$5,050	\$5,050
Comm on Disabilities	179 5200	TOTAL	\$0	\$300		\$300	\$300
Zoning Board	176 5122	Clerical Part-Time	\$0		\$0		
	176 5342	Postage	\$0				
	176 5350	Advertising/Printing	\$1,200	\$1,500	\$190		\$1,500
	176 5400	Books & Publications	\$0				
	176 5420	Office Supplies	\$0				
	176 5710	In-State Travel	\$0				
	176 5731	Dues	\$0				
	176 5733	Conferences	\$0				
		TOTAL	\$1,200	\$1,500	\$190	\$0	\$1,500
Buildings &	192 5127	Janitorial	\$26,300	\$40,000	\$17,801	\$42,000	\$44,955
Grounds	192 5216	Water Utility	\$6,424	\$7,500	\$3,162	\$7,500	\$7,500
	192 5241	Building Repairs/Maintenance	\$16,001	\$10,000	\$12,046	\$15,000	\$15,000
	192 5243	Elevator Maintenance	\$17,019	\$10,000	\$4,253	\$10,000	\$10,000
	192 5244	Maintenance Office Equipmen	\$2,657	\$1,800	\$1,556	\$2,000	\$2,000
	192 5246	Equip. Repair & Maintenance	\$10,266	\$7,000	\$2,471	\$7,000	\$7,000
	192 5341	Telephone	\$14,443	\$16,000	\$7,156	\$16,000	\$16,000
	192 5342	Internet Service	\$4,355	\$4,700	\$2,206	\$4,700	\$4,700
	192 5343	Reverse 911 System	\$4,225	\$4,500	\$4,225	\$4,500	\$4,500
	192 5344	Postage	\$17,300	\$15,000	\$8,639	\$15,500	\$15,500

Department	Account Number	Description	Expended FY223	Approved FY24	Expended to Date Dec. 31, 2023	Requested FY25	Recommended FY25
	192 5420	Office Supplies	\$13,179	\$15,000	\$9,790	\$16,000	\$16,000
	192 5430	Bldg Repair & Maint. Supplies	\$1,649	\$1,000	\$15	\$1,000	\$1,000
	192 5450	Custodial Supplies	\$3,122	\$4,300	\$1,880	\$4,300	\$4,300
	192 5460	Groundskeeping	\$3,385	\$2,000	\$1,541	\$2,000	\$2,000
	192 5701	American Legion Hall	\$4,566	\$4,000	\$1,351	\$4,000	\$4,000
	192 5780	Other	\$880	\$500	\$500	\$500	\$500
	192 5870	Equipment	\$7,353	\$6,500	\$2,763	\$6,000	\$6,000
		TOTAL	\$153,123	\$149,800	\$81,357	\$158,000	\$160,955
Town Report & Communications	195 5200	Town Report	\$5,788	\$6,500	\$0	\$6,500	\$6,500
	195-5201	Website Maintenance					
		TOTAL					
Legal Services	197 5200	TOTAL	\$23,730	\$35,000	\$13,391	\$35,000	\$35,000
Dispatch Service	199 5200	TOTAL	\$11,574	\$12,000	\$11,921	\$12,279	\$12,279
Police Department	210 5111	Department Head Full-Time	\$90,346	\$93,000	\$44,712	\$90,000	\$99,510
	210 5112	Sergeant	\$0	\$7,000			
	210 5115	Full-Time	\$253,414	\$360,000	\$148,192	\$390,000	\$395,050
	210 5125	Part-Time	\$67,611	\$70,000	\$16,015	\$70,000	\$50,000
	210 5122	Clerical	\$9,457	\$0	\$10,010	\$22,880	\$22,256
	210 5150	Additional Gross Overtime	\$34,406	\$28,000	\$37,775	\$28,000	\$44,000
	210 5151	Holiday	\$17,064	\$33,500	\$9,296	\$35,000	\$35,000
	210 5733	Training	\$7,180	\$12,000	\$1,886	\$1,200	\$10,000
	210 5243	Vehicle Repair/Maintenance	\$15,164	\$12,000	\$12,954	\$17,500	\$17,500
	210 5245	IT Support	\$730	\$9,500	\$840	\$9,000	\$9,000
	210 5341	Telephone	\$4,546	\$6,600	\$1,722	\$6,700	\$6,700
	210 5310	Radio Maintenance	\$5,251	\$1,500	\$20,190	\$1,500	\$1,500
	210 5350	Advertising/Printing	\$187	\$400		\$400	\$400
	210 5400	Books & Publications	\$248	\$800		\$800	\$800
	210 5472	Software	\$6,721		\$5,913	\$0	\$0
	210 5512	Ammunition	\$1,708	\$5,000	\$172	\$5,000	\$4,000
	210 5536	Uniforms	\$10,477	\$8,500	\$3,023	\$10,800	\$10,800
	210 5710	Mileage	\$884	\$1,500	\$23	\$1,500	\$1,500
	210 5731	Dues/Subscriptions	\$1,920	\$1,500	\$720	\$3,800	\$3,800
	210 5733	Conferences	\$2,126	\$2,000	\$692	\$2,900	\$2,900
	210 5780	Other	\$5,093	\$3,500	\$2,393	\$500	\$3,000
	210 5850	Equipment	\$6,413	\$6,500	\$874	\$6,000	\$6,000
		Longevity		\$0		\$6,000	
		TOTAL	\$540,948	\$662,800	\$317,402	\$709,480	\$723,716
Fire Department	220 5111	Department Head Stipend	\$4,000	\$4,100	\$2,050	\$4,100	\$4,300
	220 5733	Training	\$1,550	\$4,000	\$3,250	\$4,000	\$4,000
	220 5216	Water Utility	\$0				\$0
	220 5243	Vehicle Repair/Maintenance	\$17,954	\$25,000	\$4,733	\$25,000	\$25,000
	220 5246	Equip. Repair/Maintenance	\$6,930	\$15,000	\$5,645	\$17,000	\$17,000
	220 5309	Emergency Rehabilitation	\$0	\$800		\$800	\$800
	220 5341	Telephone	\$535	\$0			\$0
	220 5342	Postage	\$0	\$0			\$0
	220 5343	Inspections	\$24,000	\$20,500	\$12,300	\$24,000	\$0
	220 5420	Office Supplies	\$1,000	\$300		\$1,000	\$1,000
	220 5731	Dues	\$0	\$200	\$200	\$200	\$200

Department	Account Number	Description	Expended FY223	Approved FY24	Expended to Date Dec. 31, 2023	Requested FY25	Recommended FY25
	220 5472	Software					\$0
	220 5732	Subscriptions	\$5,760	\$5,000	\$4,353	\$7,000	\$7,000
	220 5735	EMS Equipment/Supplies	\$2,488	\$5,000	\$2,160	\$5,000	\$5,000
	220 5780	Other	\$9,146	\$2,500	\$1,996	\$5,000	\$5,000
	220 5850	Equipment	\$20,338	\$37,000	\$5,346	\$46,350	\$46,350
		TOTAL	\$93,701	\$119,400	\$42,032	\$139,450	\$115,650
Ambulance Services	231 5736		\$9,000	\$65,826	\$32,913	\$89,355	\$89,355
Fire Hydrants	221 5200	TOTAL	\$27,911	\$31,000	\$11,470	\$31,000	\$31,000
Inspectional Services	240 5111	Building Inspector	\$41,571	\$41,958	\$19,591	\$41,565	\$84,441
	240 5400	Books & Publications	\$0	\$0			
	240 5472	Software	\$5,335	\$5,800	\$5,335	\$6,000	\$6,000
	240 5710	Mileage					
	240 5343	Fire Inspections					\$24,000
	240 5733	Training/Conferences	\$0	\$400		\$200	\$200
	240 5780	Other	\$0	\$1,500		\$1,000	\$1,000
		TOTAL	\$46,906	\$49,658	\$24,926	\$48,765	\$115,641
Animal Control	295 5111	Animal Control Officer	\$8,369	\$14,500	\$4,429	\$14,500	\$15,500
	295 5710	Mileage					
	295 5733	Training					
	295 5850	Equipment	\$3,521		\$935	\$0	
		TOTAL	\$11,890		\$5,364	\$14,500	\$15,500
Highway	420 5111	Department Head	\$71,904	\$75,000	\$37,684	\$79,560	\$83,460
	420 5113	Labor	\$98,076	\$133,393	\$73,610	\$180,284	\$149,581
	420 5140	Temporary Labor	\$0	\$6,000		\$6,000	\$6,000
	420 5150	Additional Gross/Overtime	\$2,967	\$8,500	\$3,506	\$10,000	\$8,500
	420 5241	Building Repairs/Maintenance	\$4,053	\$4,500	\$3,392	\$4,500	\$4,500
	420 5243	Vehicle Repair/Maintenance	\$40,284	\$45,000	\$16,814	\$50,000	\$50,000
	420 5246	Tools Repair/Maintenance	\$10,527	\$3,500	\$3,733	\$3,500	\$3,500
	420 5270	Equipment Rental	\$5,990	\$8,000	\$22,317	\$8,000	\$8,000
	420 5341	Telephone	\$150			\$300	\$300
	420 5294	Tree Warden/Tree Work	\$11,350	\$16,000	\$3,590	\$16,000	\$16,000
	420 5450	Custodial Supplies	\$2,139		\$472	\$100	\$0
	420 5460	Groundskeeping	\$1,011		\$136	\$0	\$0
	420 5511	Uniforms	\$6,800	\$8,500	\$3,678	\$8,500	\$8,000
	420 5534	Gravel	\$16,509	\$30,000	\$19,962	\$40,000	\$30,000
	420 5535	Asphalt/Bituminous	\$7,693	\$22,000	\$1,013	\$30,000	\$25,000
	420 5537	Signs	\$0	\$3,000	\$1,823	\$3,000	\$3,000
	420 5538	Calcium	\$0	\$4,000		\$6,000	\$4,000
	420 5539	Tools	\$1,965	\$10,000	\$1,669	\$10,000	\$8,000
	420 5540	Line Painting	\$0	\$23,000	\$4,919	\$23,000	\$23,000
	420 5541	Road & Bridge Repair	\$77,559	\$35,000	\$30,191	\$35,000	\$35,000
	420 5731	Dues	\$800	\$900		\$0	\$900
	420 5733	Training	\$3,293	\$1,500	\$4,954	\$2,000	\$2,000
	420 5780	Other	\$2,831	\$2,000	\$2,963	\$2,000	\$2,000
	420 5850	Equipment	\$3,302	\$3,000	\$27,940		\$4,000
		TOTAL	\$369,204	\$442,793	\$264,368	\$517,744	\$474,741
Snow Removal	423 5111	Labor	\$89,836	\$99,666	\$32,410	\$67,407	\$109,893
	423-5140	Temporary Labor	\$1,320	\$6,000		\$6,000	\$6,000

Department	Account Number	Description	Expended FY23	Approved FY24	Expended to Date Dec. 31, 2023	Requested FY25	Recommended FY25
	423-5150	Additional Gross/Overtime	\$14,002	\$18,000	\$799	\$15,000	\$15,000
	423-5293	Supplies/Maintenance	\$14,924	\$15,000	\$636	\$15,000	\$15,000
	423-5531	Sand	\$1,785	\$10,000	\$1,301	\$10,000	\$10,000
	423-5532	Salt	\$88,209	\$140,000	\$2,744	\$140,000	\$120,000
		TOTAL	\$210,078	\$288,666	\$37,890	\$253,407	\$275,893
Board of Health	510 5122	Clerical	\$37,944	\$39,594	\$18,940	\$40,000	\$40,000
	510 5165	Animal Inspector	\$2,731	\$3,090	\$1,515	\$3,100	\$3,100
	510 5166	Health Inspector					
	510 5320	Education & Training					
	510 5342	Postage	\$0	\$0			
	510 5350	Office Supplies	\$0	\$0			
	510 5166	Health Inspector					
	510 5167	Sanitation Inspector					
	510 5400	Books & Publications	\$0	\$25		\$25	\$25
	510 5420	Contracted Services	\$0	\$5,000		\$5,000	\$5,000
	510 5710	Mileage	\$0	\$200		\$200	\$200
	510 5731	Dues	\$120	\$60	\$60	\$60	\$60
	510 5732	Subscriptions	\$0	\$300		\$300	\$300
	510 5733	Conferences	\$274	\$200		\$200	\$200
	510 5780	Other	\$226	\$200	\$2,190	\$200	\$200
		TOTAL	\$41,294	\$48,669	\$22,705	\$49,085	\$49,085
Public Health	522 5200	TOTAL	\$4,000	\$4,000		\$4,000	\$4,000
Council on Aging	541 5111	Department Head	\$51,196	\$54,500	\$26,202	\$55,590	\$58,315
	541 5112	Dept. Head Assistant	\$38,002	\$39,900	\$18,813	\$40,066	\$42,021
	541 5130	Van Drivers	\$17,772	\$30,000	\$8,056	\$32,000	\$32,000
	541 5330	Transportation	\$132	\$10,000	\$77	\$9,000	\$9,000
	541 5341	Telephone					
	541 5342	Postage	\$519	\$300	\$15	\$400	\$400
	541 5350	Advertising/Printing	\$608	\$200		\$200	\$200
	541 5400	Kitchen Supplies	\$119	\$2,000	\$48	\$1,500	\$1,500
	541 5710	Mileage	\$0	\$300	\$212	\$300	\$300
	541 5731	Dues	\$265	\$500	\$287	\$500	\$500
	541 5733	Conferences/Other	\$443	\$1,500	\$35	\$2,000	\$2,000
	541 5700	Programming	\$5,184	\$7,500	\$4,568	\$8,000	\$8,000
	541 5780	Other	\$57	\$450	\$336	\$450	\$450
		TOTAL	\$114,296	\$147,150	\$58,650	\$150,006	\$154,686
Veterans Benefits	543 5200	TOTAL	\$70,407	\$80,000	\$55,045	\$95,000	\$95,000
Library	610 5111	Salaries	\$58,223	\$188,566	\$29,279	\$189,606	\$196,666
	610 5115	Staff Full-Time	\$34,400	\$0	\$17,566		
	610 5122	Staff Part-Time	\$43,832	\$0	\$22,582		
	610 5127	Janitorial	\$0				
	610 5213	Electricity For Building Lighting					
	610 5214	Heating Fuel					
	610 5216	Water Utility					
	610 5241	Bldgs/ & Grnd Reprs & Maint				\$0	
	610	Children Progam Coor	\$28,648	\$0	\$15,628	\$0	
	610 5190	Heating Oil	\$0	\$12,000	\$2,638	\$12,000	\$12,000
	610 5244	Bldgs/Grnds/Elevator	\$0	\$9,000	\$2,500	\$9,000	\$9,000

Department	Account Number	Description	Expended FY223	Approved FY24	Expended to Date Dec. 31, 2023	Requested FY25	Recommended FY25
	610 5342	Postage	\$500	\$500		\$500	\$500
	610 5350	Advertising/Printing	\$0				
	610 5400	Books & Publications	\$43,400	\$48,000	\$20,415	\$50,000	\$50,000
	610 5420	Office Supplies	\$3,397	\$3,000	\$2,052	\$4,000	\$4,000
	610	Adult Programming	\$358	\$750	\$300	\$1,000	\$1,000
	610 5472	Software	\$761	\$800	\$426	\$1,000	\$1,000
	610 5710	In-State Travel	\$75	\$500		\$500	\$500
	610 5731	Dues	\$7,195	\$9,000	\$7,579	\$9,000	\$9,000
	610 5732	Subscriptions	\$5,005	\$6,000	\$2,954	\$6,500	\$6,500
	610 5780	Childrens Programs	\$1,015	\$1,500	\$300	\$2,000	\$2,000
	610 5850	Equipment/New	\$874	\$0		12000	
		Budget Addition Amendment	\$2,702				
	610 5870	Equipment/Replacement	\$0				
		TOTAL	\$230,385	\$279,616	\$124,219	\$297,106	\$292,166
Energy	424 5201	Propane FD 220	\$6,554	\$7,500	\$1,388		\$7,500
		Propane Snr Cntr 541	\$3,344	\$5,000	\$537		\$5,000
		Propane PD	\$2,960	\$5,000	\$845		\$5,000
	424 5202	Gasoline PD 210	\$16,637	\$19,200	\$846		\$19,200
		Gasoline FD 220	\$1,124	\$2,400	\$1,245		\$2,400
		Gasoline High 420	\$23,658	\$15,600	\$18,242		\$16,000
		Diesel FD 220	\$4,815	\$5,000	\$1,052		\$5,000
		Diesel High 420	\$29,810	\$22,000	\$8,903		\$22,000
		Heating Oil TH 192	\$13,445	\$12,000	\$2,323		\$12,000
		Heating Oil High 420	\$4,550	\$4,200	\$628		\$4,200
		Heating Oil Lib 610	\$14,783	\$0			\$0
		Electric Town 192	\$32,256	\$42,000	\$11,265		\$40,000
		Electric FD 220	\$2,975	\$5,000	\$4,501		\$9,000
		Street Lights	\$11,946	\$12,000	\$4,184		\$12,000
		TOTAL	\$168,857	\$156,900	\$55,958		\$159,300
Historical Comm	691 5200	TOTAL	\$0	\$500		\$500	\$500
Memorial Day	692 5200	TOTAL	\$667	\$1,200		\$1,200	\$1,200
American Legion	693 5200	TOTAL	\$500	\$2,400		\$2,400	\$2,400
Soldiers' Graves	694 5200	TOTAL inc. encumbrance	\$2,475	\$1,400		\$1,400	\$1,400
Ashley Falls Hist. District Comm.	695 5200	TOTAL	\$12	\$1,000		\$250	\$250
Agricultural Commission		TOTAL	\$500	\$1,000		\$1,000	\$1,000
Interest on Loans	752 5200	TOTAL	\$0	\$1		\$1	\$1
Berkshire County Retirement	911 5100	TOTAL	\$294,953	\$298,218	\$298,218		\$334,831
Worker's Compensation	912 5100	TOTAL	\$19,000	\$24,000	\$16,400		\$25,200
Unemployment Compensation	913 5100	TOTAL	\$0	\$8,000		\$5,000	\$5,000
Group Health Insurance	914 5100	TOTAL	\$314,537	\$495,000	\$186,202		\$500,000

Department	Account Number	Description	Expended FY223	Approved FY24	Expended to Date Dec. 31, 2023	Requested FY25	Recommended FY25
Medicare	916 5100	TOTAL	\$23,487	\$31,000	\$13,340	\$31,000	\$31,000
Financial Services	920 5200	TOTAL	\$15,000	\$5,000		\$0	\$5,000
Insurance & Bonding	945 5200	TOTAL	\$78,951	\$80,000	\$77,114		\$84,000
SBRSD Operating	891 5200	TOTAL	\$7,512,815	\$7,713,666	\$3,856,833		\$7,968,217
SBRSD Capital	893 5200	TOTAL	\$145,090	\$170,157	\$85,079		\$175,262
Vocational Tuition	895 5200	TOTAL	\$31,076	\$50,000	\$30,738		\$55,000
		OPERATING TOTAL				\$0	