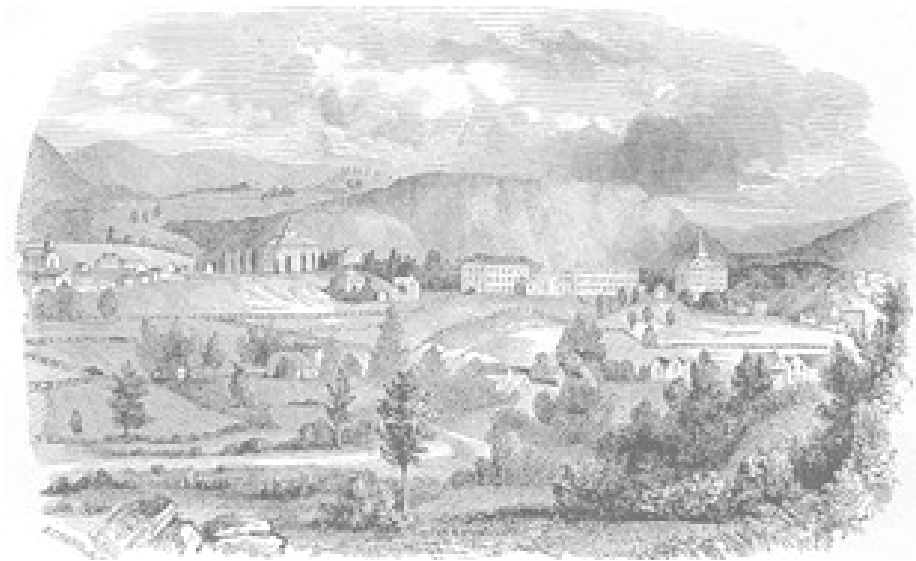


Town of Williamstown



Proposed

Fiscal Year 2025 Budget

July 1, 2024 to June 30, 2025

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OFFICE OF TOWN MANAGER

Linda Sciarappa | lsciarappa@williamstownma.gov | 413-458-3500 X116

31 North Street, Williamstown, MA 01267

February 14, 2024

Melissa Cragg, Chair
Williamstown Finance Committee
31 North Street
Williamstown, MA 01267

Re: Fiscal Year 2025 Budget Proposal

Dear Chairperson Cragg:

Following is the FY25 Budget Proposal which Chapter 14 of the Code of Williamstown requires the Town Manager to submit to the Finance Committee on or before February 15 each year. As is typical, we are presenting a balanced budget without the need for a Proposition 2 1/2 override.

The attached information includes a Revenue and Expense summary and detailed information for the cost centers: Executive, Administration and Finance, Community Development, Public Safety, Schools (to be added as becomes available), Public Works, Human Services and Capital Improvement.

The FY25 budget projects an increase of approximately 3.9% in general government operations spending. Debt service spikes in FY25 by nearly 18% resulting in an overall General Government expenditure increase of approximately 4.6%. We will add expenditure and revenue information for our school districts and water quality district when that data is finalized.

Our overall approach to the FY25 Budget Proposal is to present a maintenance budget for the cost of doing business during FY24 adjusted primarily for nondiscretionary increases, the budget otherwise contains little to no ongoing additions. Our biggest challenge this year in terms of increases is in the area of Employee Health Benefits and Employee Retirement Benefits, each coming in at a 7% increase. Additionally, employee salary expenses increase across the board by 3% in order to honor our collective bargaining

agreements. The budget also includes the annualized cost of salary adjustments for certain Library staff made this year as a result of the Salary and Classification Study completed by the Town during last fiscal year. The FY25 Budget includes salary adjustment to three additional positions at cost of approximately \$20K and that will complete our activity related to the study.

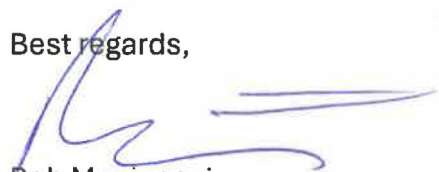
Last year's costs related to fuels and utilities have begun level off and decline resulting in savings. Staff turnover and retirements have also resulted in small savings due to new hire salaries being lower than those who had extended years of service.

In terms of revenue, the Governor has proposed a modest increase in State Aid of approximately 2.3%. Post Covid recovery continues to show in our meals and occupancy taxes so we have increased our estimate for both by a total of \$450K. The proposed budget anticipates approximately \$170K in New Growth revenue and a modest bump of \$25K for motor vehicles but despite a 6% overall growth in cannabis sales across the state we are forecasting a decline of approximately \$100K in cannabis excise revenue due to market saturation in our area.

Additionally, we anticipate a free cash balance of \$1.8M. For your consideration we have included a comprehensive list of near-term capital needs totaling more than the free cash availability. My plan is pick up our conversation from last year and discuss our options for the use of free cash that could include capital needs, buying down the tax rate, increasing the stabilization fund, and holding funds in simple reserve for exigent needs.

Finally, I want to express my gratitude to the Finance staff who worked diligently on the budget preparation and to the Department Heads who worked hard to bring forward a financially responsible budget while still maintaining the high level of service the Town expects.

Best regards,



Bob Menicocci
Town Manager

c: Select Board

**Town of Williamstown
FY25 Budget**

<u>Department</u>	<u>FY24</u>	<u>FY25 Proposed Budget</u>	
Executive	\$ 383,550	\$ 446,667	16.5%
Admin & Finance	\$ 3,687,621	\$ 3,803,307	3.1%
Community Development	\$ 459,992	\$ 461,611	0.4%
Public Safety	\$ 1,784,072	\$ 1,831,526	2.7%
Public Works	\$ 2,373,087	\$ 2,414,574	1.7%
Human Services	\$ 1,008,747	\$ 1,057,506	4.8%
Debt Service	\$ 547,188	\$ 533,288	-2.5%
Reserve Fund	\$ 75,000	\$ 75,000	0.0%
Total Government Operations	\$ 10,319,257	\$ 10,623,479	2.9%
Total Education	\$ 13,518,947	\$ 14,102,023	4.3%
Total Operating Budget	\$ 23,838,204	\$ 24,725,502	3.7%
Cherry Sheet Asses.	\$ 47,864	\$ 45,391	-5.2%
Overlay	\$ 100,938	\$ 100,000	-0.9%
Transfer Station	\$ 20,000	\$ 20,000	0.0%
Total Off Budget	\$ 168,802	\$ 165,391	-2.0%
Total Budget	\$ 24,007,006	\$ 24,890,893	3.7%
Total Revenues		\$ 24,890,893	
Surplus/Shorfall		\$ -	

Warrant Articles (Funded with Free Cash)

Capital Projects	\$ 1,118,000	\$ 1,396,000
OPEB Fund	\$ 50,000	\$ 50,000
Williamstown Youth Center	\$ 77,000	\$ 50,000
Chamber of Commerce	\$ 50,000	\$ 55,000
Williamstown Community Preschool	\$ 50,000	\$ 50,000
Compensated Balances Reserve	\$ 50,000	\$ 50,000
Stabilization	\$ 250,000	\$ 100,000
Special Articles	\$ -	\$ -
Reduce Tax Rate	<u>\$ -</u>	\$ 100,000
Total Warrant Articles	\$ 1,645,000	\$ 1,851,000
Available Free Cash	\$ 1,895,508	\$ 1,864,854
Remaining Free Cash After Warrant Articles	\$ 250,508	\$ 13,854

**Town of Williamstown
FY25 Revenue Projection**

<u>Tax Revenue</u>	<u>2024</u>	<u>2025 Proposed</u>
Prior Year Levy Limit	\$ 20,628,674	\$ 21,795,473
2.5%	\$ 515,717	\$ 544,887
New Growth	<u>\$ 651,082</u>	<u>\$ 170,000</u>
Levy Limit	\$ 21,795,473	\$ 22,510,360
Debt Exclusion	\$ 1,358,245	\$ 1,300,000
Max Levy Limit	\$ 23,153,718	\$ 23,810,360
Actual Tax Levy	\$ 20,336,062	\$ 20,743,731
<u>Non-Tax Revenue</u>	<u>2024</u>	<u>2025 Proposed</u>
Local Receipts	\$ 2,009,900	\$ 2,489,900
State Receipts	\$ 1,466,382	\$ 1,480,362
Cherry Sheet Offsets	\$ (20,703)	\$ (23,100)
Transfer From Other Funds	\$ 199,300	\$ 200,000
Total Non-Tax Revenue	\$ 3,654,879	\$ 4,147,162
Total Revenues	\$ 23,990,941	\$ 24,890,893

NON PROPERTY TAX REVENUE (LOCAL RECEIPTS)						
		BUDGETED	2024 ACTUAL	BUDGETED	PROJECTED	
	2023 ACTUAL	2023	a/o 12/31/23	2024	2025	CHANGE
Local Receipts						
Motor Vehicle	\$ 749,099.89	\$ 675,000.00	\$ 87,032.02	\$ 675,000.00	\$ 740,000.00	\$ 65,000.00
Meals Tax	\$ 203,634.29	\$ 125,000.00	\$ 129,520.46	\$ 125,000.00	\$ 200,000.00	\$ 75,000.00
Room Hotel/Motel	\$ 896,626.15	\$ 400,000.00	\$ 574,300.56	\$ 475,000.00	\$ 900,000.00	\$ 425,000.00
Cannabis Excise	\$ 255,159.12	\$ 300,000.00	\$ 77,735.18	\$ 200,000.00	\$ 100,000.00	\$ (100,000.00)
Penalties & Interest	\$ 33,730.90	\$ 20,000.00	\$ 12,361.78	\$ 22,000.00	\$ 22,000.00	\$ -
PILOT	\$ 89,112.79	\$ 82,000.00	\$ 3,133.08	\$ 82,000.00	\$ 82,000.00	\$ -
Fees	\$ 143,376.39	\$ 142,600.00	\$ 32,093.21	\$ 131,750.00	\$ 131,750.00	\$ -
Cannabis Impact	\$ 150,047.00	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	\$ 230,278.80	\$ 217,150.00	\$ 161,156.61	\$ 204,150.00	\$ 204,150.00	\$ -
Fines & Forfeits	\$ 13,216.12	\$ 10,000.00	\$ 5,180.26	\$ 10,000.00	\$ 10,000.00	\$ -
Investment Income	\$ 115,018.82	\$ 85,000.00	\$ 70,556.94	\$ 85,000.00	\$ 100,000.00	\$ 15,000.00
Other Misc Revenue	\$ 26,365.58	\$ 18,060.29	\$ 65,428.23	\$ -	\$ -	\$ -
TOTAL LOCAL RECEIPTS	\$ 2,905,665.85	\$ 2,199,810.29	\$ 1,218,498.33	\$ 2,009,900.00	\$ 2,489,900.00	\$ 480,000.00
State Aid (FY25 - Governor's Proposal)	\$ 1,392,995.00	\$ 1,315,999.00	\$ 698,160.00	\$ 1,445,679.00	\$ 1,480,362.00	\$ 34,683.00
TOTAL NON PROPERTY TAX REVENUE	\$ 4,298,660.85	\$ 3,515,809.29	\$ 1,916,658.33	\$ 3,455,579.00	\$ 3,970,262.00	\$ 514,683.00

**TOWN OF WILLIAMSTOWN
FY25 EXPENSE BUDGET**

	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE	
GENERAL GOVERNMENT EXPENSE							
EXECUTIVE	\$ 490,419.29	\$ 483,042.28	\$ 156,871.04	\$ 383,550.00	\$ 446,667.38	\$ 63,117.38	16.46%
12201 Select Board	\$ 135,719.97	\$ 163,027.28	\$ 5,412.58	\$ 17,700.00	\$ 27,700.00	\$ 10,000.00	56.50%
12301 Town Manager	\$ 279,387.56	\$ 277,490.00	\$ 129,466.59	\$ 311,025.00	\$ 363,467.38	\$ 52,442.38	16.86%
15010 Town Counsel	\$ 70,566.12	\$ 40,000.00	\$ 16,857.09	\$ 50,000.00	\$ 50,000.00	\$ -	0.00%
29101 Emergency Management	\$ 4,745.64	\$ 2,525.00	\$ 5,134.78	\$ 4,825.00	\$ 5,500.00	\$ 675.00	13.99%
ADMIN & FINANCE	\$ 3,399,648.35	\$ 3,494,723.49	\$ 1,767,604.30	\$ 3,687,621.01	\$ 3,803,306.52	\$ 115,685.51	3.14%
12401 Insurance	\$ 174,623.25	\$ 198,119.90	\$ 188,670.16	\$ 198,500.00	\$ 198,500.00	\$ -	0.00%
13101 Finance Committee	\$ 184.00	\$ 180.00	\$ 190.00	\$ 200.00	\$ 200.00	\$ -	0.00%
13501 Town Accountant	\$ 284,056.70	\$ 284,687.29	\$ 145,449.02	\$ 292,387.58	\$ 290,901.62	\$ (1,485.96)	-0.51%
14101 Assessors	\$ 119,093.38	\$ 127,274.82	\$ 62,869.57	\$ 134,027.15	\$ 150,152.74	\$ 16,125.59	12.03%
14501 Treasurer-Collector	\$ 164,669.76	\$ 166,850.78	\$ 77,691.37	\$ 171,574.06	\$ 182,219.92	\$ 10,645.86	6.20%
15501 Information Technology	\$ 210,500.90	\$ 204,785.00	\$ 108,710.56	\$ 237,585.00	\$ 221,354.00	\$ (16,231.00)	-6.83%
16101 Town Clerk	\$ 93,171.69	\$ 96,067.30	\$ 48,681.05	\$ 102,218.47	\$ 112,515.52	\$ 10,297.05	10.07%
16201 Registrars of Votes	\$ 24,944.46	\$ 21,750.60	\$ 6,213.78	\$ 23,660.72	\$ 26,460.72	\$ 2,800.00	11.83%
91101 Employee Benefits	\$ 2,328,404.21	\$ 2,395,007.80	\$ 1,129,128.79	\$ 2,527,468.03	\$ 2,621,002.00	\$ 93,533.97	3.70%
COMMUNITY DEVELOPMENT	\$ 430,732.99	\$ 446,494.42	\$ 187,191.10	\$ 459,992.17	\$ 461,611.06	\$ 1,618.89	0.35%
17101 Conservation Commission	\$ 22,859.94	\$ 24,219.00	\$ 6,546.18	\$ 29,681.00	\$ 35,002.27	\$ 5,321.27	17.93%
17201 Agricultural Commission	\$ -	\$ 1,000.00	\$ 113.19	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
17501 Planning Board	\$ 8,172.09	\$ 9,805.93	\$ 6,754.07	\$ 9,936.07	\$ 10,530.97	\$ 594.90	5.99%
17601 Zoning Board	\$ 2,255.40	\$ 4,200.00	\$ 718.20	\$ 4,250.00	\$ 4,250.00	\$ -	0.00%
17701 Historical Commission	\$ 298.80	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
24101 Building Department	\$ 304,513.01	\$ 311,207.90	\$ 153,142.58	\$ 312,065.70	\$ 316,897.82	\$ 4,832.12	1.55%
24401 Sealer of Weights	\$ 7,283.09	\$ 7,548.16	\$ 726.08	\$ 4,665.30	\$ 3,600.00	\$ (1,065.30)	-22.83%
51901 Health Department	\$ 85,350.66	\$ 87,513.43	\$ 19,190.80	\$ 97,394.10	\$ 89,330.00	\$ (8,064.10)	-8.28%
PUBLIC SAFETY	\$ 1,620,675.06	\$ 1,625,746.29	\$ 789,657.06	\$ 1,784,072.19	\$ 1,831,526.45	\$ 47,454.26	2.66%
21001 Police	\$ 1,366,580.30	\$ 1,404,034.28	\$ 680,879.98	\$ 1,531,590.26	\$ 1,576,288.29	\$ 44,698.03	2.92%
21201 Dispatch	\$ 254,094.76	\$ 221,712.01	\$ 108,777.08	\$ 252,481.93	\$ 255,238.16	\$ 2,756.23	1.09%
PUBLIC WORKS	\$ 2,000,035.79	\$ 2,353,246.49	\$ 775,999.52	\$ 2,373,087.07	\$ 2,414,574.17	\$ 41,487.10	1.75%
19201 Facilities	\$ 194,720.49	\$ 207,172.97	\$ 84,199.69	\$ 213,459.54	\$ 224,347.86	\$ 10,888.32	5.10%
41101 DPW Director	\$ 122,982.27	\$ 200,538.00	\$ 73,384.95	\$ 174,337.14	\$ 188,060.67	\$ 13,723.53	7.87%
42101 Highway	\$ 953,308.01	\$ 1,281,798.28	\$ 421,773.01	\$ 1,255,676.15	\$ 1,283,928.40	\$ 28,252.25	2.25%
42301 Snow & Ice	\$ 308,266.40	\$ 250,000.00	\$ 14,338.14	\$ 250,000.00	\$ 251,508.04	\$ 1,508.04	0.60%
42401 Street Lights	\$ 80,003.31	\$ 35,000.00	\$ 14,989.63	\$ 63,000.00	\$ 53,000.00	\$ (10,000.00)	-15.87%
49101 Parks & Cemetery	\$ 264,547.92	\$ 306,381.54	\$ 131,478.51	\$ 317,746.17	\$ 312,034.20	\$ (5,711.97)	-1.80%
49201 Burbank Chapel	\$ 4,341.78	\$ 4,350.00	\$ 1,202.94	\$ 4,650.00	\$ 4,730.00	\$ 80.00	1.72%
49301 Forestry	\$ 50,000.00	\$ 50,000.00	\$ 19,151.60	\$ 50,000.00	\$ 50,000.00	\$ -	0.00%
63101 Recreation	\$ 21,865.61	\$ 18,005.70	\$ 15,481.05	\$ 44,218.07	\$ 46,965.00	\$ 2,746.93	6.21%
HUMAN SERVICES	\$ 851,164.74	\$ 910,541.59	\$ 455,931.49	\$ 1,008,747.57	\$ 1,057,505.51	\$ 48,757.95	4.83%
52301 Mental Health Services	\$ -	\$ 30,500.00	\$ 481.00	\$ 30,500.00	\$ 30,500.00	\$ -	0.00%
54101 Council on Aging	\$ 249,931.82	\$ 257,040.37	\$ 122,011.27	\$ 266,319.15	\$ 277,697.31	\$ 11,378.16	4.27%
54301 Veterans Services	\$ 72,228.05	\$ 96,940.63	\$ 37,647.71	\$ 98,008.10	\$ 88,564.13	\$ (9,443.98)	-9.64%
69201 Veterans Graves	\$ -	\$ 3,200.00	\$ -	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%
61101 Library	\$ 529,004.87	\$ 522,860.59	\$ 295,791.51	\$ 610,420.31	\$ 657,244.07	\$ 46,823.76	7.67%
GENERAL GOVERNMENT	\$ 8,792,676.22	\$ 9,313,794.56	\$ 4,133,254.51	\$ 9,697,070.01	\$ 10,015,191.09	\$ 318,121.09	3.28%
DEBT SERVICE							
71101 Debt Service	\$ 557,687.50	\$ 557,687.50	\$ 76,093.75	\$ 547,187.50	\$ 533,287.50	\$ (13,900.00)	-2.54%
FINANCE COMMITTEE RESERVE							
13223 Reserve Fund	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00	\$ 75,000.00	\$ -	0.00%
TRANSFER STATION TRANSFER FROM GENERAL FUND							
99923 Transfer Station	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	0.00%
TOTAL GENERAL GOVERNMENT	\$ 9,350,363.72	\$ 9,966,482.06	\$ 4,209,348.26	\$ 10,339,257.51	\$ 10,643,478.59	\$ 304,221.09	2.94%
EDUCATION							
30223 McCann	\$ 318,215.80	\$ 322,418.00	\$ 192,850.82	\$ 260,059.68	\$ 326,687.00	\$ 66,627.32	25.62%
30123 MGRSD	\$ 12,853,355.00	\$ 12,853,355.00	\$ 6,629,443.50	\$ 13,258,887.00	\$ 13,775,336.00	\$ 516,449.00	3.90%
TOTAL GENERAL GOVERNMENT & EDUCATION	\$ 22,521,934.52	\$ 23,142,255.06	\$ 11,031,642.58	\$ 23,858,204.19	\$ 24,745,501.59	\$ 887,297.41	3.72%

12201 SELECTBOARD

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
12201	51123	Wages - P.T. Clerical PART TIME CLERK-MEETINGS & MINUTES	\$ 2,278.75	\$ 2,000.00		\$ 2,500.00	\$ 2,500.00	\$ -
12201	51131	Wages - Overtime		\$ -	\$ 1,944.10		\$ -	\$ -
12201	51193	Training	\$ 958.25	\$ 7,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
12201	51198	Wages - Severance Agreements	\$ 113,527.20	\$ 113,527.28	\$ -	\$ -	\$ -	\$ -
12201	52344	Communication - Advertise		\$ -	\$ 90.00	\$ 100.00	\$ 100.00	\$ -
12201	52386	Other Contract Services	\$ 16,454.59	\$ 36,500.00	\$ 1,072.32	\$ 10,000.00	\$ 20,000.00	\$ 10,000.00
12201	52386	DIRE Programs	\$ -	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ -
12201	54491	Supplies - Food & Service			\$ 234.16			\$ -
12201	57711	Travel MMA CONFERENCE	\$ 470.18	\$ 400.00	\$ -	\$ 400.00	\$ 400.00	\$ -
12201	57730	Other Charges - Dues MA MUNICIPAL ASSC. - \$2100.00 BERKSHIRE CTY SELECTMEN - \$100.00	\$ 2,031.00	\$ 2,100.00	\$ 2,072.00	\$ 2,200.00	\$ 2,200.00	\$ -
TOTALS			\$ 135,719.97	\$ 163,027.28	\$ 5,412.58	\$ 17,700.00	\$ 27,700.00	\$ 10,000.00

15101 TOWN COUNSEL

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
15101	52302	Service - Legal	\$ 70,566.12	\$ 40,000.00	\$ 16,857.09	\$ 50,000.00	\$ 50,000.00	\$ -
TOTALS			\$ 70,566.12	\$ 40,000.00	\$ 16,857.09	\$ 50,000.00	\$ 50,000.00	\$ -

29101 EMERGENCY MANAGEMENT

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
29101	52386	Other Services - Contract CODE-RED NOTIFICATION SYSTEM ONSOLVE	\$ 4,745.64	\$ 2,500.00	\$ 5,134.78	\$ 4,800.00	\$ 5,500.00	\$ 700.00
29101	57730	Other Charges - Dues MA ASSOC OF EMERG MGRS & PROFESSIONALS	\$ -	\$ 25.00	\$ -	\$ 25.00	\$ -	\$ (25.00)
TOTALS			\$ 4,745.64	\$ 2,525.00	\$ 5,134.78	\$ 4,825.00	\$ 5,500.00	\$ 675.00

12301 TOWN MANAGER

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
12301	51111	Wages - Town Manager 2.5% COST OF LIVING INCREASE PER CONTRACT	\$ 155,000.07	\$ 155,000.00	\$ 77,824.50	\$ 159,650.00	\$ 165,921.88	\$ 6,271.88
12301	51112	Wages - TM Admin Assistant 3.0% COST OF LIVING INCREASE	\$ 64,947.69	\$ 62,727.00	\$ 32,187.50	\$ 66,950.00	\$ 68,958.50	\$ 2,008.50
12301	51131	Wages - discretionary funds for hires/adjustments \$50K TRANSFERRED TO THE LIBRARY PER SALARY STUDY RECOMMENDATIONS FY24				\$ -	\$ 40,000.00	\$ 40,000.00
12301	51145	Wages - Longevity	\$ -	\$ -		\$ -	\$ -	\$ -
12301	51147	Unused Vacation Buyout			\$ 6,225.96		\$ 6,357.00	\$ 6,357.00
12301	51193	Benefits - Training	\$ 35.00		\$ 5,215.00		\$ 5,000.00	\$ 5,000.00
12301	51170	Benefits-Annuity	\$ -			\$ 10,000.00		\$ (10,000.00)
12301	52243	Maint - Office Equip COPIER SERVICE	\$ 1,130.00	\$ 1,068.00	\$ 480.00	\$ 1,130.00	\$ 1,130.00	\$ -
12301	52301	Service - Acctg & Audit ANNUAL AUDIT SERVICES \$35,000 ANNUAL RECORDS MGMT AND SHREDDING \$1,400	\$ 35,182.25	\$ 36,400.00	\$ 196.00	\$ 36,400.00	\$ 36,400.00	\$ -
12301	52302	Service - Legal	\$ 105.00		\$ -		\$ -	
12301	52341	Communication-Telephone	\$ 556.03		\$ 272.45	\$ 500.00	\$ 500.00	\$ -
12301	52342	Communication - Postage	\$ -	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	\$ -
12301	52343	Communication - Printing PRINTING OF ANNUAL REPORTS	\$ 3,635.67	\$ 4,100.00	\$ -	\$ 4,100.00	\$ 4,100.00	\$ -
12301	52344	Communication - Advertise	\$ 1,957.38	\$ 500.00	\$ 1,299.00	\$ 600.00	\$ 600.00	\$ -

12301 TOWN MANAGER

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
		LEGAL ADS, EVENTS						
12301	52386	Other Services-Contracted SHARED HR POSITION (26% WILLIAMSTOWN SHARE)	\$ 194.60		\$ -	\$ 23,500.00	\$ 24,205.00	\$ 705.00
12301	54421	Supplies - Office OFFICE SUPPLIES FOR ALL DEPARTMENTS	\$ 2,980.10	\$ 3,000.00	\$ 1,155.42	\$ 3,000.00	\$ 3,000.00	\$ -
12301	54491	Supplies - Food & Service	\$ 221.89	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	\$ -
12301	54586	Supplies - Software	\$ 480.00		\$ 480.00	\$ -	\$ -	\$ -
12301	54595	Other Supply - Holiday	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ -
12301	57711	Travel MIIA, ALCOHOLIC BEVERAGE CONTROL COMM., INSURANCE TRAINING	\$ 29.38	\$ 300.00	\$ 2,102.26	\$ 1,000.00	\$ 1,000.00	\$ -
12301	57711	Additional Travel TM Relocation	\$ 10,000.00	\$ 10,000.00	\$ -			
12301	57715	Travel - Car Allowance \$225/MO PER CONTRACT; CHANGED TO \$400/MO EFF 7/1/23	\$ 2,700.00	\$ 2,700.00	\$ 1,525.00	\$ 2,700.00	\$ 4,800.00	\$ 2,100.00
12301	57730	Other Charges - Dues BERKSHIRE REGIONAL PURCHASING - \$800 MA MUNICIPAL HR ASSOC. - \$225 MA MUNICIPAL MANAGEMENT ASSOC. - \$190 STAM - \$30	\$ 232.50	\$ 1,245.00	\$ 503.50	\$ 1,245.00	\$ 1,245.00	\$ -
TOTALS			\$ 279,387.56	\$ 277,490.00	\$ 129,466.59	\$ 311,025.00	\$ 363,467.38	\$ 52,442.38

12401 INSURANCE

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
		THE TOWN HAS BEEN INSURED THROUGH MIIA SINCE 1992 USING AN ESTIMATE OF 0% INCREASE FOR FY24 FOR PROPERTY & LIABILITY WE RECEIVE CREDITS FOR: EARLY PAYMENT DISCOUNT, ADDT'L PARTICIPATION, DIVIDENDS & MIIA REWARDS CREDITS (training & courses)						
12401	51171	Benefits - Work Comp Ins	\$ 45,714.11	\$ 54,518.20	\$ 50,267.00	\$ 55,000.00	\$ 55,000.00	\$ -
12401	57741	Insurance - Property	\$ 28,322.76	\$ 38,222.80	\$ 39,235.00	\$ 38,000.00	\$ 38,000.00	\$ -
12401	57742	Insurance - Liability INCLUDES POLICE INJURY INS (CHUBB & SON), DRONE INS (RENAISSANCE) AND NOTARY PROF LIAB INS (HANOVER)	\$ 86,262.37	\$ 87,451.10	\$ 84,930.16	\$ 87,500.00	\$ 87,500.00	\$ -
12401	57745	Insurance - Vehicle INSURED VEHICLES/EQUIPMENT WITH \$1,000 DEDUCTIBLE	\$ 14,324.01	\$ 17,927.80	\$ 14,238.00	\$ 18,000.00	\$ 18,000.00	\$ -
TOTALS			\$ 174,623.25	\$ 198,119.90	\$ 188,670.16	\$ 198,500.00	\$ 198,500.00	\$ -

The Town receives a 2.5% prepayment discount from MIIA if the 7/1 bill is paid by August 1st - approximately \$5K

MIIA Participation Credit historically around \$5200

MIIA Rewards Credit historically around \$1500

MIIA Dividend Credit historically around \$1600

13101 FINANCE COMMITTEE

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
13101	57730	Other Charges - Dues ASSOC. OF TOWN FINANCE COMM.	\$ 184.00	\$ 180.00	\$ 190.00	\$ 200.00	\$ 200.00	\$ -
TOTALS			\$ 184.00	\$ 180.00	\$ 190.00	\$ 200.00	\$ 200.00	\$ -

13223 FINANCE COMMITTEE RESERVE

ORG	OBJ	DESCRIPTION	2023 RESERVE TRANSFERS	2023 BUDGET	2024 RESERVE TRANSFERS	2024 BUDGET	2025 PROPOSED	CHANGE
13223	57781	Finance Comm Reserve Fd	\$ 75,000.00	\$ 75,000.00		\$ 75,000.00	\$ 75,000.00	\$ -

13501 TOWN ACCOUNTANT

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
13501	51111	Wages - Finance Director/Town Acct 3.0% COST OF LIVING INCREASE	\$ 101,999.84	\$ 102,000.00	\$ 50,509.50	\$ 105,060.00	\$ 108,211.80	\$ 3,151.80
13501	51112	Wages - Assistant Town Accountant 3.0% COST OF LIVING INCREASE	\$ 60,556.33	\$ 60,115.99	\$ 32,187.50	\$ 66,950.00	\$ -	\$ (66,950.00)
13501	51113	Wages - Finance Clerks (2) 3.0% COST OF LIVING INCREASE, STEP	\$ 54,650.81	\$ 54,650.90	\$ 27,434.05	\$ 56,290.43	\$ 119,244.82	\$ 62,954.39
13501	5111X	Stipend - Technology TECHNOLOGY STIPEND	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 7,500.00	\$ -
13501	51145	Wages - Longevity 1 @ 23 YRS, 1 @ 10 YRS, 1 @ 8 YRS	\$ 1,750.00	\$ 1,750.00	\$ 1,900.00	\$ 1,900.00	\$ 2,050.00	\$ 150.00
13501	51147	Wages - Unused Vacation			\$ 808.15			
13501	51193	Benefits-Training MUNICIPAL LAW SEMINAR, MMAAA SCHOOL, ETC	\$ 4,179.79	\$ 4,329.15	\$ 404.50	\$ 4,551.75	\$ 4,400.00	\$ (151.75)
13501	52243	Maint-Office Equip MACFARLANE BIZHUB COPIER	\$ 1,487.78	\$ 1,320.00	\$ 401.07	\$ 1,320.00	\$ 1,320.00	\$ -
13501	52249	Maint - Data Proc Equip FINANCIAL SOFTWARE LICENSING & SUPPORT: MUNIS 5% COST INC UCBIS ALLOCATED TO WATER/SEWER	\$ 43,647.28	\$ 45,386.25	\$ 31,271.76	\$ 45,830.40	\$ 45,000.00	\$ (830.40)
13501	52305	Service - Data Processing	\$ -	\$ 250.00	\$ -	\$ -	\$ -	
13501	52342	Communication - Postage	\$ 17.50	\$ 25.00	\$ -	\$ 25.00	\$ 25.00	\$ -
13501	52343	Communication - Printing FORMS: 1099's, W2's, ENVELOPES	\$ -	\$ 150.00	\$ -	\$ 150.00	\$ 150.00	\$ -
13501	54421	Supplies - Office	\$ 1,154.83	\$ 500.00	\$ 148.04	\$ 700.00	\$ 750.00	\$ 50.00

13501 TOWN ACCOUNTANT

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
13501	54586	Supplies - Software	\$ 538.79				\$ -	\$ -
13501	57711	Travel MMAAA SCHOOL, ANNUAL MUNIS CONFERENCES	\$ 1,678.75	\$ 1,600.00	\$ 214.45	\$ 2,000.00	\$ 2,000.00	\$ -
13501	57730	Other Charges - Dues MMAAA - \$50 x 3, MGFOA - \$100	\$ 200.00	\$ 110.00	\$ 170.00	\$ 110.00	\$ 250.00	\$ 140.00
13501	58871	Replace Equip - Office REPLACE PRINTER/COPIER	\$ 4,695.00	\$ 5,000.00	\$ -	\$ -	\$ -	
TOTALS			\$ 284,056.70	\$ 284,687.29	\$ 145,449.02	\$ 292,387.58	\$ 290,901.62	\$ (1,485.96)

14101 ASSESSORS

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
14101	51111	Wages - Principal Assessor 3.0% COST OF LIVING INCREASE	\$ 83,176.00	\$ 83,176.00	\$ 41,188.00	\$ 85,671.28	\$ 88,241.42	\$ 2,570.14
14101	51112	Wages - Assistant Assessor 3.0% COST OF LIVING INCREASE	\$ 9,399.65	\$ 9,399.68	\$ 5,213.32	\$ 9,681.67	\$ 9,972.12	\$ 290.45
14101	51121	Wages - P.T. Assessors 2 PART TIME BOARD OF ASSESSORS	\$ 10,009.20	\$ 10,009.14	\$ 4,170.50	\$ 10,009.20	\$ 10,009.20	\$ -
14101	51145	Wages - Longevity	\$ -	\$ -	\$ -		\$ 250.00	\$ 250.00
14101	51193	Benefits - Training MAAO COURSES, TRAVEL AND LODGING	\$ 250.00	\$ 1,000.00	\$ 340.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00
14101	52249	Maint. -Data Proc. Equipment ASSESSING SOFTWARE - PATRIOT ASSESSPro	\$ 500.00	\$ 3,000.00	\$ 500.00	\$ 3,000.00	\$ 3,000.00	\$ -
14101	52302	Service - Legal DEEDS, SURVEYS (GENERAL LEGAL TO COME FROM LEGAL DEPARTMENT)	\$ 200.00	\$ 400.00	\$ 82.50	\$ 400.00	\$ 400.00	\$ -
14101	52310	Service - Book Binding ASSESSOR'S COMMITMENT BOOK	\$ 327.80	\$ 300.00	\$ -	\$ 325.00	\$ 350.00	\$ 25.00
14101	52317	Service - Tax File Maint TECH SUPPORT - DATA UPDATES	\$ 2,000.00	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
14101	52318	Service - Appraisals SPECIALTY APPRAISALS & TECHNICAL REVIEW FY25 INCLUDES FULL FIELD REVIEW OF PP ACCTS PER DOR RECERT REQUIREMENTS	\$ 6,400.00	\$ 7,000.00	\$ 4,000.00	\$ 13,000.00	\$ 24,940.00	\$ 11,940.00
14101	52320	Service - Map Maintenance CAI TECHNOLOGIES ANNUAL TAX MAP & GIS MAINTENANCE & MANAGEMENT	\$ 4,900.00	\$ 5,400.00	\$ 4,250.00	\$ 5,400.00	\$ 5,400.00	\$ -
14101	52342	Communication - Postage SHIPPING MAP CHANGES AND VALUATION PRINTOUT TO BE BOUND	\$ 13.37	\$ 50.00	\$ 365.26	\$ 50.00	\$ 50.00	\$ -

14101 ASSESSORS

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
14101	52344	Communication - Advertise PUBLIC DISCLOSURE ADS AND NOTICES	\$ -	\$ 140.00	\$ -	\$ 140.00	\$ 140.00	\$ -
14101	54421	Supplies - Office	\$ 552.36	\$ 1,000.00	\$ 24.99	\$ 1,000.00	\$ 1,000.00	\$ -
14101	54584	Supplies - Subscriptions IAAO JOURNAL	\$ -	\$ 50.00	\$ -	\$ -	\$ -	\$ -
14101	57711	Travel FIELD WORK, INSPECTIONS, CONFERENCE/MEETING TRAVEL	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
14101	57715	Car Allowance USE OF ASSESSOR PERSONAL VEHICLE	\$ 1,200.00	\$ 1,200.00	\$ 600.00	\$ 1,200.00	\$ 1,200.00	\$ -
14101	57730	Other Charges - Dues PROFESSIONAL ORGANIZATION DUES	\$ 165.00	\$ 150.00	\$ 135.00	\$ 150.00	\$ 200.00	\$ 50.00
TOTALS			\$ 119,093.38	\$ 127,274.82	\$ 62,869.57	\$ 134,027.15	\$ 150,152.74	\$ 16,125.59

14501 TREASURER/COLLECTOR

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
14501	51111	Wages - Treasurer/Collector 3.0% COST OF LIVING INCREASE	\$ 77,844.28	\$ 77,844.21	\$ 38,547.75	\$ 80,179.54	\$ 82,584.92	\$ 2,405.39
14501	51112	Wages - Assistant Treas/Coll WAGE ADJ PER COMP STUDY	\$ 55,931.79	\$ 55,931.58	\$ 27,697.05	\$ 57,609.53	\$ 62,000.00	\$ 4,390.47
14501	51145	Wages - Longevity 1 @ 11 YRS, 1 @ 5 YRS	\$ 450.00	\$ 450.00	\$ 500.00	\$ 500.00	\$ 800.00	\$ 300.00
14501	51193	Benefits-Training TREASURER SCHOOL AND MISC	\$ 305.00	\$ 1,000.00	\$ 290.00	\$ 500.00	\$ 500.00	\$ -
14501	52243	Maint - Office Equip COPIER MAINTENANCE AND REPAIRS	\$ -	\$ 500.00	\$ 225.78	\$ 250.00	\$ 300.00	\$ 50.00
14501	52302	Service - Legal TAX TAKINGS AND FORECLOSURES	\$ 3,886.90	\$ 6,500.00	\$ 1,947.00	\$ 5,000.00	\$ 5,000.00	\$ -
14501	52305	Data Processing PRINTING OF TAX BILLS	\$ 2,843.20	\$ 1,000.00	\$ 1,153.20	\$ 3,000.00	\$ 3,000.00	\$ -
14501	52342	Communication - Postage ENVELOPES AND POSTCARDS FOR ALL DEPARTMENTS	\$ 17,557.53	\$ 17,500.00	\$ 4,625.09	\$ 17,500.00	\$ 21,000.00	\$ 3,500.00
14501	52343	Communication - Printing	\$ 50.66		\$ -			
14501	52344	Communication - Advertise LEGAL NOTICES- TAX TAKINGS, AUCTIONS & FORECLOSURES	\$ 401.40	\$ 1,500.00	\$ 485.00	\$ 1,000.00	\$ 1,000.00	\$ -
14501	52388	Other Services - Bank Chg DISCLOSURE FEE	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -
14501	54421	Supplies - Office	\$ 1,068.28	\$ 900.00	\$ 355.56	\$ 900.00	\$ 900.00	\$ -
								\$ -

14501 TREASURER/COLLECTOR

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
14501	57711	Travel ANNUAL SCHOOL IN AMHERST & MISC. CONFERENCES	\$ 656.72	\$ 600.00	\$ 1,040.94	\$ 1,200.00	\$ 1,200.00	\$ -
14501	57730	Other Charges - Dues MASS TREASURER/COLLECTOR ASSOC.	\$ 130.00	\$ 125.00	\$ 130.00	\$ 185.00	\$ 185.00	\$ -
14501	57743	Insurance - Fidelity BONDS - TREASURER AND ASST. TREASURER	\$ 1,544.00	\$ 1,000.00	\$ 694.00	\$ 1,750.00	\$ 1,750.00	\$ -
TOTALS			\$ 164,669.76	\$ 166,850.78	\$ 77,691.37	\$ 171,574.06	\$ 182,219.92	\$ 10,645.86

15501 TECHNOLOGY

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
15501	51111	IT Tech 3.0% COST OF LIVING INCREASE	\$ 37,739.51	\$ 60,000.00	\$ 29,711.51	\$ 61,800.00	\$ 63,654.00	\$ 1,854.00
15501	51131	Wages - Overtime	\$ 414.37		\$ -		\$ -	\$ -
15501	52249	Maint - Data Proc Equip BACK UP SERVICE - PARAGUS \$2800.00 PER YEAR; VEEAM \$1000 ANTI VIRUS - AVAST CLOUD CARE \$1730.00 PER YEAR WIRELESS WATCHDOG SUPPORT - \$205.00 PER YEAR CYBERSECURITY \$1500; CAI TECHNOLOGIES-GIS MAPPING \$2500 OTHER NETWORK SERVICES - \$5000	\$ 21,602.21	\$ 14,735.00	\$ 11,275.47	\$ 14,735.00	\$ 15,000.00	\$ 265.00
15501	52305	Service - Data Processing IT SUPPORT - PARAGUS/Renatus EXPECTED SAVINGS IN FY24 WITH IT TECH	\$ 28,340.00	\$ 41,000.00	\$ 9,069.50	\$ 38,000.00	\$ 38,000.00	\$ -
15501	52341	Communication - Telephone FIRSTLIGHT EFFECTIVE JULY 1, 2019 Firstlight/Verizon/Spectrum	\$ 26,075.68	\$ 25,000.00	\$ 11,000.86	\$ 27,000.00	\$ 27,000.00	\$ -
15501	52343	Printing			\$ 80.00			
15501	52347	Communication - Network INTERNET - FIRSTLIGHT \$38500 INTEGRITY PD \$2600 WEBSITE HOSTING - MUNGY \$2400 PER YEAR .GOV DOMAIN - \$500 PER YR	\$ 47,349.85	\$ 42,000.00	\$ 22,520.56	\$ 44,000.00	\$ 45,000.00	\$ 1,000.00
15501	52347	Website Enhancements			\$ -	\$ 30,000.00	\$ -	\$ (30,000.00)
15501	54421	Supplies - Office	\$ 4,049.33		\$ 648.07		\$ 500.00	\$ 500.00
15501	54584	Supplies - Subscriptions MS365	\$ 2,673.20		\$ -		\$ 2,700.00	\$ 2,700.00
15501	54585	Supplies - Data Processing	\$ 1,833.23	\$ 600.00	\$ 99.99	\$ 600.00	\$ 500.00	\$ (100.00)

15501 TECHNOLOGY

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
		BATTERIES, CABLES, ADAPTERS ETC.						
15501	54586	Supplies - Software GOOGLE AND OFFICE LICENSES; VIEWPOINT (OPEN GOV) PERMITTING \$12,410/YR	\$ 36,676.94	\$ 18,450.00	\$ 24,304.60	\$ 18,450.00	\$ 25,000.00	\$ 6,550.00
15501	57711	Travel	\$ 80.96				\$ 500.00	\$ 500.00
15501	58871	Replace Equip - Office REPLACE COMPUTERS, SWITCHES, BATTERY BACK-UP	\$ 3,665.62	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,500.00	\$ 500.00
TOTALS:			\$ 210,500.90	\$ 204,785.00	\$ 108,710.56	\$ 237,585.00	\$ 221,354.00	\$ (16,231.00)

16101 TOWN CLERK

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
16101	51111	Wages - Town Clerk 3.0% COST OF LIVING INCREASE	\$ 71,080.21	\$ 71,080.30	\$ 35,198.51	\$ 73,212.71	\$ 75,409.09	\$ 2,196.38
		Acting Town Clerk to cover maternity leave					\$ 7,500.00	\$ 7,500.00
16101	51112	Wages - Assistant to the Town Clerk NEW P/T POSITION; 20 HRS/WK @ \$18	\$ 14,040.00	\$ 18,792.00	\$ 9,270.00	\$ 19,355.76	\$ 19,936.43	\$ 580.67
16101	51145	Wages - Longevity	\$ -	\$ -				\$ -
16101	51193	Training			\$ 45.00			\$ -
16101	52273	Rental - Office Equipment Folder/Inserter for bulk mailings	\$ -	\$ -	\$ -	\$ 1,750.00	\$ 1,750.00	\$ -
16101	52305	Service - Data Processing CONVERSION OF CENSUS FROM VOTER	\$ -	\$ 600.00	\$ -	\$ 680.00	\$ 700.00	\$ 20.00
16101	52310	Service - Book Binding \$1,000 REALLOCATED TO REG OF VOTERS (16201-51187) DURING NON-STATE ELECTION YRS FOR	\$ -	\$ 250.00	\$ -	\$ 1,250.00	\$ 250.00	\$ (1,000.00)
16101	52322	Service - Town Code Maint ANNUAL UPDATE OF BYLAW CODE ANALYSIS & COMPOSITION & PRINTING CODE BOOK SUPPLEMENTS \$2088 CODE MAINTENANCE \$1195 COST VARIES DUE TO NUMBER OF CHANGES FROM TOWN MEETING TOWN CODE RECODIFICATION - 15-20 YRS	\$ 4,731.92	\$ 3,000.00	\$ 3,282.85	\$ 3,000.00	\$ 4,000.00	\$ 1,000.00
16101	52342	Communication - Postage	\$ 11.35		\$ -			\$ -
16101	52343	Communication - Printing DEED BOOKS, LICENSE FORMS	\$ 59.00	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	\$ -
16101	52344	Advertising		\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -
16101	54421	Supplies - Office	\$ 1,252.47	\$ 700.00	\$ 276.38	\$ 700.00	\$ 700.00	\$ -

16101 TOWN CLERK

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
		DOG TAGS, CERTIFIED PAPER, TONER CARTRIDGES						
16101	57711	Travel CLERKS ASSOC. CONFERENCE, MEETINGS	\$ 1,696.74	\$ 1,000.00	\$ 373.31	\$ 1,500.00	\$ 1,500.00	\$ -
16101	57730	Other Charges - Dues BERKSHIRE COUNTY CLERK'S ACTICE NOW	\$ 100.00	\$ 145.00	\$ 135.00	\$ 170.00	\$ 170.00	\$ -
16101	57743	Insurance - Fidelity	\$ 200.00	\$ 100.00	\$ 100.00	\$ 200.00	\$ 200.00	\$ -
TOTALS			\$ 93,171.69	\$ 96,067.30	\$ 48,681.05	\$ 102,218.47	\$ 112,515.52	\$ 10,297.05

16201 REGISTRARS OF VOTERS

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
16201	51121	Wages - P.T. Registrars 3 PART TIME REGISTRARS	\$ 2,805.66	\$ 3,060.60	\$ 1,275.30	\$ 3,060.72	\$ 3,060.72	\$ -
16201	51187	Election Workers \$1,000 REALLOCATED TO TOWN TOWN ELECTION AVERAGE COST OF Elections Sept. 2024, Nov. 2024, May 2025, Town Mtg 2025	\$ 6,879.09	\$ 8,100.00	\$ -	\$ 8,000.00	\$ 9,000.00	\$ 1,000.00
16201	52243	Maint - Office Equip MAINTENANCE CONTRACT-VOTING MACHINES POLL PAD SOFTWARE & LICENSE FEE REMOTE CLICKERS SOFTWARE UPGRADES & TECH SUPPORT	\$ 800.00	\$ 800.00	\$ 3,500.00	\$ 3,800.00	\$ 4,700.00	\$ 900.00
16201	52305	Service - Data Processing PROGRAMMING VOTING PROGRAM AUTOMARK	\$ 3,402.03	\$ 3,500.00	\$ -	\$ 3,500.00	\$ 3,500.00	\$ -
16201	52342	Communication-Postage						
16201	52343	Communication - Printing VOTER CONFIRMATION CARDS,	\$ 3,725.00	\$ 1,500.00	\$ 628.00	\$ 1,500.00	\$ 1,500.00	\$ -
16201	52344	Advertising EARLY VOTER ADVERTISING REQUIREMENT	\$ -	\$ 190.00	\$ 0	\$ -		
16201	52381	Other Services - Election TOWN MEETING, ELECTION AND POLICE OFFICER ON ELECTION DAY	\$ 5,201.91	\$ 2,800.00	\$ 60.00	\$ 2,000.00	\$ 2,900.00	\$ 900.00
16201	54421	Supplies - Office	\$ 2,130.77	\$ 1,800.00	\$ 750.48	\$ 1,800.00	\$ 1,800.00	\$ -
TOTALS			\$ 24,944.46	\$ 21,750.60	\$ 6,213.78	\$ 23,660.72	\$ 26,460.72	\$ 2,800.00

91101 EMPLOYEE BENEFITS

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
91101	51173	Insurance - Life BOSTON MUTUAL: EMPLOYEES & RETIREES SPLIT 50/50 OF COST WITH TOWN 37% INCREASE IN PREMIUMS EFFECTIVE 7/1/22	\$ 8,159.18	\$ 6,600.00	\$ 3,535.00	\$ 8,000.00	\$ 8,500.00	\$ 500.00
91101	51174	Insurance - Health, Dental All Departmental Insurance Expense with exception of enterprise included within BHG announced a 7% health insurance increase for FY25	\$ 1,202,405.09	\$ 1,271,124.80	\$ 557,927.21	\$ 1,385,526.03	\$ 1,390,000.00	\$ 4,473.97
91101	51175	Benefits - Retirement BERKSHIRE COUNTY RETIREMENT	\$ 1,042,333.00	\$ 1,042,333.00	\$ 529,571.00	\$ 1,059,142.00	\$ 1,143,289.00	\$ 84,147.00
91101	51179	Benefits - FICA MEDICARE 1.45% OF GROSS WAGES FOR EMPLOYEES	\$ 70,556.94	\$ 70,000.00	\$ 35,395.58	\$ 72,100.00	\$ 74,263.00	\$ 2,163.00
91101	52301	GASB 74/75 FEDERAL REQUIREMENT. KMS ACTUARIAL	\$ 4,950.00	\$ 4,950.00	\$ 2,700.00	\$ 2,700.00	\$ 4,950.00	\$ 2,250.00
TOTALS			\$ 2,328,404.21	\$ 2,395,007.80	\$ 1,129,128.79	\$ 2,527,468.03	\$ 2,621,002.00	\$ 93,533.97

Revised

91101 EMPLOYEE BENEFITS

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
91101	51173	Insurance - Life BOSTON MUTUAL: EMPLOYEES & RETIREES SPLIT 50/50 OF COST WITH TOWN 37% INCREASE IN PREMIUMS EFFECTIVE 7/1/22	\$ 8,159.18	\$ 6,600.00	\$ 3,535.00	\$ 8,000.00	\$ 8,500.00	\$ 500.00
91101	51174	Insurance - Health, Dental All Departmental Insurance Expense with exception of enterprise included within BHG announced a 7% health insurance increase for FY25	\$ 1,202,405.09	\$ 1,271,124.80	\$ 557,927.21	\$ 1,385,526.03	\$ 1,482,512.85	\$ 96,986.82
91101	51175	Benefits - Retirement BERKSHIRE COUNTY RETIREMENT	\$ 1,042,333.00	\$ 1,042,333.00	\$ 529,571.00	\$ 1,059,142.00	\$ 1,143,289.00	\$ 84,147.00
91101	51179	Benefits - FICA MEDICARE 1.45% OF GROSS WAGES FOR EMPLOYEES	\$ 70,556.94	\$ 70,000.00	\$ 35,395.58	\$ 72,100.00	\$ 74,263.00	\$ 2,163.00
91101	52301	GASB 74/75 FEDERAL REQUIREMENT. KMS ACTUARIAL	\$ 4,950.00	\$ 4,950.00	\$ 2,700.00	\$ 2,700.00	\$ 4,950.00	\$ 2,250.00
TOTALS			\$ 2,328,404.21	\$ 2,395,007.80	\$ 1,129,128.79	\$ 2,527,468.03	\$ 2,713,514.85	\$ 186,046.82

17101 CONSERVATION COMMISSION

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
17101	51121	Wages - P.T. Conservation Agent 3.0% COST OF LIVING INCREASE	\$ 10,300.10	\$ 10,300.00	\$ 5,100.50	\$ 10,609.00	\$ 10,927.27	\$ 318.27
17101	52251	Maint Services - Recreation TRAIL MAINTENANCE AND LAND STEWARDSHIP	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 15,000.00	\$ 20,000.00	\$ 5,000.00
17101	52344	Communication - Advertise PUBLIC HEARING NOTICES, BERKSHIRE EAGLE	\$ 2,018.00	\$ 3,500.00	\$ 1,140.68	\$ 3,600.00	\$ 3,600.00	\$ -
17101	54465	Supplies-Groundskeeping	\$ 142.84		\$ -			
17101	54591	Other Supply - Ref Books REPLACEMENT AND UPDATED REFERENCE MATERIALS	\$ -	\$ 120.00	\$ -	\$ 120.00	\$ 120.00	\$ -
17101	56699	Assessment-Pumping		\$ -	\$ -	\$ 50.00	\$ 50.00	\$ -
17101	57711	Travel	\$ 100.00		\$ -			
17101	57730	Other Charges - Dues MASS ASSOC. OF CONSERVATION COMMISSIONS	\$ 299.00	\$ 299.00	\$ 305.00	\$ 302.00	\$ 305.00	\$ 3.00
TOTALS			\$ 22,859.94	\$ 24,219.00	\$ 6,546.18	\$ 29,681.00	\$ 35,002.27	\$ 5,321.27

17201 AGRICULTURAL COMMISSION

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
17201	52343	Printing	\$ -	\$ 1,000.00	\$ -	\$ 500.00	\$ 500.00	\$ -
17201	52354	Lecturers	\$ -	\$ -	\$ -	\$ 150.00	\$ 150.00	\$ -
17201	54491	Supplies-Food & Service			\$ 113.19			
17201	57711	Travel	\$ -		\$ -	\$ 350.00	\$ 350.00	\$ -
TOTALS			\$ -	\$ 1,000.00	\$ 113.19	\$ 1,000.00	\$ 1,000.00	\$ -

17501 PLANNING BOARD

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
17501	51193	Benefits - Training	\$190.00	\$0.00	\$ 30.00	\$ -		
17501	52305	Service - Data Processing ESRI ARCMAP SOFTWARE MAINTENANCE	\$0.00	\$415.00	\$ -	\$ 415.00	\$ 425.00	\$ 10.00
17501	52342	Communication-Postage	\$60.00		\$ -			
17501	52343	Communication-Printing	\$0.00	\$0.00	\$ -	\$ 200.00	\$ 200.00	\$ -
17501	52344	Communication - Advertise PUBLIC HEARING NOTICES, BERKSHIRE EAGLE	\$928.20	\$1,900.00	\$ 158.20	\$ 1,900.00	\$ 2,000.00	\$ 100.00
17501	52389	Other Services - Training WEBINARS, CPTC TRAININGS, BRPC 5TH THURS LECTURES	\$179.55	\$500.00	\$ 79.80	\$ 500.00	\$ 800.00	\$ 300.00
17501	56691	Assessment - Reg Planning BRPC Membership	\$6,240.07	\$6,490.93	\$ 6,396.07	\$ 6,396.07	\$ 6,555.97	\$ 159.90
17501	57711	Travel	\$153.27		\$ -			
17501	57730	Other Charges - Dues AICP, MA-APA, Mass. Assoc of Planning Dir.	\$421.00	\$500.00	\$ 90.00	\$ 525.00	\$ 550.00	\$ 25.00
TOTALS			\$ 8,172.09	\$ 9,805.93	\$ 6,754.07	\$ 9,936.07	\$ 10,530.97	\$ 594.90

17601 ZONING BOARD

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
17601	52344	Communication - Advertise BERKSHIRE EAGLE PUBLIC NOTICES, 24 AVERTS PER YEAR, LENGTH VARIES	\$ 2,255.40	\$ 4,200.00	\$ 718.20	\$ 4,250.00	\$ 4,250.00	\$ -
TOTALS			\$ 2,255.40	\$ 4,200.00	\$ 718.20	\$ 4,250.00	\$ 4,250.00	\$ -

17701 HISTORICAL COMMISSION

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
17701	52344	Communication - Advertise BERKSHIRE EAGLE PUBLIC NOTICES, 2 TO 10 PER YEAR	\$ 298.80	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
TOTALS			\$ 298.80	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -

24101 BUILDING DEPARTMENT

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
24101	51111	Wages - Comm. Devel. Director 3.0% COST OF LIVING INCREASE	\$ 78,651.48	\$ 78,651.49	\$ 38,493.10	\$ 81,011.03	\$ 83,441.37	\$ 2,430.33
24101	51112	Wages - Building Commissioner 3.0% COST OF LIVING INCREASE	\$ 89,713.02	\$ 89,712.98	\$ 44,425.24	\$ 92,404.37	\$ 95,176.50	\$ 2,772.13
24101	51113	Wages - Admin Assistant 3.0% COST OF LIVING INCREASE	\$ 53,180.00	\$ 54,590.00	\$ 25,502.51	\$ 53,045.00	\$ 54,636.35	\$ 1,591.35
24101	51114	Wages - Local Inspector 3.0% COST OF LIVING INCREASE	\$ 69,208.86	\$ 69,208.79	\$ 34,271.73	\$ 71,285.05	\$ 73,423.61	\$ 2,138.55
24101	51127	Wages - P.T. Inspector Wire Wages - P.T. Inspector Plumbing (OFFSET WITH REVOLVING FUND)	\$ -	\$ 10,000.00	\$ -	\$ -		
24101	51131	Wages - Overtime	\$ 641.28		\$ -	\$ -		
24101	51145	Wages - Longevity 1 @ 17 YEARS \$850, 1 @ 21 YEARS \$1050	\$ 1,700.00	\$ 1,700.00	\$ 1,800.00	\$ 1,800.00	\$ 1,900.00	\$ 100.00
24101	51193	Benefits - Training CERTIFICATION MAINTENANCE FOR THE FOLLOWING: 2 BUILDING INSPECTORS, (1 PLUMBING/GAS INSPECTOR, 1 BACKUP) 1 WIRE INSPECTOR, 1 BACKUP INCLUDES CONTINUING EDUCATION CLASSES, UMASS CONFERENCE, TAUNTON CONFERENCE	\$ 1,170.00	\$ 1,170.00	\$ 1,170.31	\$ 1,200.00	\$ 1,400.00	\$ 200.00
24101	52243	Maint - Office Equip COPIER MAINTENANCE PLAN	\$ 109.06	\$ 250.00	\$ 365.26	\$ 250.00	\$ 250.00	\$ -
24101	52249	Main - Data Pro Equip	\$ 78.95		\$ -			\$ -
24101	52341	Communication - Telephone 3 TABLETS @ \$40/mo	\$ 1,439.64	\$ 1,439.64	\$ 599.85	\$ 1,440.00	\$ 1,440.00	\$ -

24101 BUILDING DEPARTMENT

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
24101	52342	Postage			\$ 17.60	\$ 250.00	\$ 250.00	\$ -
24101	52343	Communication - Printing	\$ 50.67	\$ -				
24101	54411	Supplies - Gasoline APPROX 300 GALLONS @ \$3.40 PER GALLON	\$ 1,053.62	\$ 1,125.00	\$ 442.32	\$ 1,125.00	\$ 1,020.00	\$ (105.00)
24101	54421	Supplies - Office	\$ 634.53	\$ 1,400.00	\$ (50.99)	\$ 1,400.00	\$ 1,500.00	\$ 100.00
24101	54483	Supplies - Vehicle Parts	\$ 24.01		\$ -			
24101	54586	Supplies - Software Otter AI Subscription	\$ 480.00	\$ -	\$ 480.00		\$ 500.00	\$ 500.00
24101	54591	Other Supply - Ref Books CODE BOOK UPDATE	\$ 4,454.50	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
24101	57711	Travel	\$ 1,923.39	\$ 800.00	\$ 570.41	\$ 800.00	\$ 800.00	\$ -
24101	57730	Other Charges - Dues BUILDING OFFICIALS OF WESTERN MASS - \$160	\$ -	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ -
24101	58871	Replace Equip - Office	\$ -	\$ -	\$ 4,895.24	\$ 4,895.24	\$ -	\$ (4,895.24)
TOTALS			\$ 304,513.01	\$ 311,207.90	\$ 153,142.58	\$ 312,065.70	\$ 316,897.82	\$ 4,832.12

24401 SEALER OF WEIGHTS

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
24401	51121	Wages - P.T. Sealer of Weights 3% COLA, WAGES THROUGH AUGUST	\$ 6,788.09	\$ 6,788.16	\$ 726.08	\$ 1,165.30	\$ -	\$ (1,165.30)
24401	51193	Benefits - Training MASS SEALERS CONF. AND CONTINUING ED.	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ -
24401	52344	Communication - Advertise	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ -
24401	52386	Other Contract Services PROPOSAL TO CONTRACT WITH COMMONWEALTH FOR SERVICES	\$ -		\$ -	\$ 3,500.00	\$ 3,600.00	\$ 100.00
24401	54421	Supplies - Office	\$ 495.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -
24401	57730	Other Charges - Dues MASS WEIGHTS AND MEASURES ASSOC.	\$ -	\$ 60.00	\$ -	\$ -	\$ -	\$ -
TOTALS			\$ 7,283.09	\$ 7,548.16	\$ 726.08	\$ 4,665.30	\$ 3,600.00	\$ (1,065.30)

51901 HEALTH DEPT.

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 PROPOSED	2025 BUDGET	CHANGE
51901	51111	Wages - Health Inspector NEW HIRE FOR POSITION IN FY24	\$ 74,722.21	\$ 74,722.43	\$ 15,799.10	\$ 76,964.10	\$ 75,000.00	\$ (1,964.10)
		RETIREMENT IN AUGUST BUDGETING AN AMOUNT FOR OVERLAP AND TRAINING				\$ 6,600.00	\$ -	\$ (6,600.00)
51901	51145	Wages - Longevity New hire in FY24	\$ 1,350.00	\$ 1,350.00	\$ -	\$ -	\$ -	
51901	51193	Benefits - Training ANNUAL CERTIFICATION OF HEALTH INSPECTOR	\$ 460.00	\$ 680.00	\$ 45.00	\$ 2,000.00	\$ 2,000.00	\$ -
51901	52305	Service - Data Processing FOOD ESTABLISHMENT LICENSING SOFTWARE	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -
51901	52308	Service - Theraputic BERKSHIRE VNA MONITORING OF REPORTED COMM DISEASE PATIENTS	\$ 6,846.90	\$ 6,500.00	\$ 1,711.73	\$ 6,500.00	\$ 7,000.00	\$ 500.00
51901	52312	Service - Lab Analysis BACTERIAL ANALYSIS FOR MARGARET LINDLEY PARK SWIMMING POND	\$ 700.00	\$ 750.00	\$ 500.00	\$ 800.00	\$ 800.00	\$ -
51901	52343	Communication - Printing INSPECTION FORMS	\$ -	\$ 150.00	\$ 9.97	\$ 150.00	\$ 150.00	\$ -
51901	52344	Communication - Advertise BERKSHIRE EAGLE PUBLIC NOTICES	\$ -	\$ 400.00	\$ -	\$ 400.00	\$ 400.00	\$ -
51901	52386	Other Contract Services			\$ 975.00			
51901	52391	Homeless Support	\$ 836.55		\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
51901	54421	Supplies - Office	\$ 110.45	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -

51901 HEALTH DEPT.

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 PROPOSED	2025 BUDGET	CHANGE
51901	57730	Other Charges - Dues TITLE V RENEWAL, CERTIFIED SOIL	\$ 324.55	\$ 361.00	\$ 150.00	\$ 380.00	\$ 380.00	\$ -
TOTALS			\$ 85,350.66	\$ 87,513.43	\$ 19,190.80	\$ 97,394.10	\$ 89,330.00	\$ (8,064.10)

21001 POLICE

OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
51111	Wages - Police Chief	\$ 64,367.80	\$ 118,450.00	\$ 70,832.22	\$ 123,600.00	\$ 127,308.00	\$ 3,708.00
51119	Wages - Lieutenant 3.0% COLI (VACANT)	\$ 54,227.36	\$ 85,647.67	\$ -	\$ -	\$ -	\$ -
51114	Wages - Sergeant 3.0% COLI (3 TOTAL)	\$ 11,119.20	\$ 70,783.20	\$ 75,175.04	\$ 290,534.40	\$ 225,316.08	\$ (65,218.32)
51115	Wages - Patrol	\$ 658,698.42	\$ 657,406.80	\$ 306,447.28	\$ 540,619.73	\$ 625,220.29	\$ 84,600.56
51125	Wages - P.T. Patrol (ELIMINATE)		\$ 5,818.72	\$ -	\$ -	\$ -	\$ -
51123	Wages - Accreditation Manager 19 HRS/WK @ SGT RATE	\$ 33,467.06	\$ 23,000.00	\$ 16,584.25	\$ 34,500.96	\$ 35,538.36	\$ 1,037.40
51131	Wages - Overtime EVERY OFFICER RECEIVES MINIMUM OF 64 OVERTIME HRS PER YR (CBA):	\$ 103,147.53	\$ 62,234.08	\$ 43,282.91	\$ 91,067.84	\$ 98,803.20	\$ 7,735.36
51141	Wages - Educational Incentive PER CBA	\$ 2,500.00		\$ 17,845.00	\$ 10,000.00	\$ 15,000.00	\$ 5,000.00
51142	Wages - Shift Differential	\$ 22,227.19	\$ 36,549.26	\$ 11,784.82	\$ 36,600.00	\$ 37,698.00	\$ 1,098.00
51143	Wages - Weekend Premium \$1.50/HR PREMIUM PAY FROM 7AM SATURDAY TO 6:59AM MONDAY 548 WKEND HOURS X \$1.50/HR X 12 OFFICERS = \$9864	\$ 8,210.25	\$ 9,864.00	\$ 4,348.50	\$ 10,686.00	\$ 9,864.00	\$ (822.00)
51144	Wages - Holiday Pay	\$ 62,218.18	\$ 74,501.51	\$ 29,393.12	\$ 74,741.69	\$ 72,288.32	\$ (2,453.37)
51145	Wages - Longevity CHIEF: 20 YRS = \$1000 SGT: 24 YRS = \$1200, 2 X 6 YRS = \$300 EACH PATROL: 7 YRS = \$350; 8 YRS = \$400; 17 YRS = \$850; 28 YRS = \$1400; 29 YRS = \$1,450; 30 YRS = \$1500	\$ 8,800.00	\$ 10,850.00	\$ 8,250.00	\$ 8,000.00	\$ 8,750.00	\$ 750.00
51146	Wages - Court Time	\$ 969.18	\$ 6,767.04	\$ 378.72	\$ 6,767.04	\$ 6,767.04	\$ -

21001 POLICE

OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
51147	Wages - Unused Vacation CONTRACTUAL PER CBA	\$ 25,097.32		\$ -	\$ 25,000.00	\$ 26,000.00	\$ 1,000.00
51191	Tuition Reimbursement	\$ 3,015.00		\$ 845.00	\$ 3,000.00	\$ 4,000.00	\$ 1,000.00
51192	Benefits - Uniform Allow CHIEF 13 OFFICERS	\$ 9,600.00	\$ 11,200.00	\$ 9,600.00	\$ 11,200.00	\$ 11,200.00	\$ -
51193	Benefits - Trainings 40 MANDATED HOURS HRS PER YR X 13 OFFICERS (10 HRS COVERED BY SHIFT)	\$ 29,362.77	\$ 17,744.40	\$ 12,555.56	\$ 17,800.00	\$ 22,800.00	\$ 5,000.00
51195	Benefits - Fitness Allow 13 OFFICERS @ \$200 EA.	\$ 1,800.00	\$ 2,400.00	\$ 584.97	\$ 2,600.00	\$ 2,600.00	\$ -
52211	Electricity	\$ 8,063.05	\$ 19,021.60	\$ 1,807.88	\$ 19,021.60	\$ 14,000.00	\$ (5,021.60)
52214	Utilities-Natural Gas	\$ 2,796.21	\$ 2,500.00	\$ 594.61	\$ 3,000.00	\$ 3,000.00	\$ -
52231	Utilities- Water & Sewer	\$ 1,630.84	\$ 1,400.00	\$ 450.04	\$ 1,650.00	\$ 1,850.00	\$ 200.00
52241	Maint - Bldgs & Grounds	\$ 11,292.01	\$ 500.00	\$ 349.77	\$ 1,000.00	\$ 6,000.00	\$ 5,000.00
52242	Maint - Vehicles ALL NON-WARRANTY SERVICE AND REPAIRS	\$ 2,099.09	\$ 3,800.00	\$ 495.63	\$ 4,800.00	\$ 4,800.00	\$ -
52243	Maint - Office Equip COPY MACHINE SERVICE CONTRACT	\$ 1,063.46	\$ 700.00	\$ 675.00	\$ 700.00	\$ 1,000.00	\$ 300.00
52246	Maint - Analysis Equip CALIBRATE 14 RADARS @ \$72.50 EA.	\$ 1,523.85	\$ 1,015.00	\$ 85.00	\$ 1,015.00	\$ 1,315.00	\$ 300.00
52247	Maint - Communication Eqp MDT MAINTENANCE/UPGRADE/REPAIR	\$ 1,866.33	\$ 1,200.00	\$ -	\$ 2,200.00	\$ 2,200.00	\$ -

21001 POLICE

OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
52249	Maint - Data Proc Equip IMC MAINTENANCE & TECH SUPPORT	\$ 16,811.49	\$ 16,500.00	\$ 17,690.01	\$ 18,500.00	\$ 20,680.00	\$ 2,180.00
52291	Service - Garbage Removal	\$ 1,800.00	\$ 1,800.00	\$ 750.00	\$ 2,000.00	\$ 2,000.00	\$ -
52307	Service - Medical PHYSICAL & PHYSICAL ABILITY TEST FOR NEW HIRE OFFICER	\$ 1,312.85	\$ 800.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
52341	Communication - Telephone	\$ 86.91		\$ 207.45			\$ -
52342	Communication - Postage	\$ 48.82	\$ 150.00	\$ -	\$ 150.00	\$ 150.00	\$ -
52343	Communication - Printing PURCHASE PARKING TICKETS	\$ 1,964.78	\$ 1,050.00	\$ 445.00	\$ 2,000.00	\$ 2,000.00	\$ -
52344	Communication - Advertise	\$ -	\$ 199.00	\$ -	\$ 199.00	\$ 200.00	\$ 1.00
52347	Communication - Network	\$ 109.30		\$ 758.12		\$ -	
52383	Other Services - Inspection	\$ 1,710.00	\$ 120.00	\$ 923.00	\$ 120.00	\$ 1,120.00	\$ 1,000.00
52386	Other Contract Services CAMERAS, CARD SYSTEM, COMMUNICATIONS, WEBSITE	\$ 4,170.14	\$ 5,000.00	\$ 15,097.40	\$ 13,800.00	\$ 5,000.00	\$ (8,800.00)
52387	Other Services - Prisoner MEALS	\$ 129.63	\$ 100.00	\$ -	\$ 200.00	\$ 200.00	\$ -
54411	Supplies - Gasoline 9500 GALLONS @ \$3.40/GALLON	\$ 22,599.32	\$ 35,625.00	\$ 9,733.43	\$ 35,625.00	\$ 32,300.00	\$ (3,325.00)
54412	Supplies-Diesel Fuel GENERATOR	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
54421	Supplies - Office	\$ 4,240.82	\$ 2,000.00	\$ 782.15	\$ 4,000.00	\$ 4,000.00	\$ -

21001 POLICE

OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
54433	Supplies-Building Maint.	\$ 2,368.73	\$ 5,000.00	\$ 28.77	\$ 5,000.00	\$ 5,000.00	\$ -
54451	Supplies-Custodial	\$ 1,718.16	\$ 4,000.00	\$ 623.98	\$ 4,000.00	\$ 4,000.00	\$ -
54481	Supplies - Oil and Lube	\$ 1,007.16	\$ 500.00	\$ -	\$ 500.00	\$ 1,000.00	\$ 500.00
54482	Supplies - Tires & Tubes	\$ 7,612.00	\$ 5,400.00	\$ -	\$ 6,000.00	\$ 7,000.00	\$ 1,000.00
54483	Supplies - Vehicle Parts	\$ 7,986.26	\$ 5,500.00	\$ 2,889.21	\$ 6,000.00	\$ 8,000.00	\$ 2,000.00
54484	Supplies - Vehicle Tools	\$ 155.00		\$ -			
54491	Supplies - Food & Service MEETINGS & TRAINING	\$ 45.98	\$ 500.00	\$ 23.36	\$ 1,500.00	\$ 1,500.00	\$ -
54571	Pub Safety - Guns & Access REPAIR/REPLACE HANDGUNS, LONG GUNS AS NEEDED REPLACE 2 TASERS	\$ 6,057.07	\$ 3,072.00	\$ 382.40	\$ 3,072.00	\$ 3,500.00	\$ 428.00
54572	Pub Safety - Range Supply AMMO/TARGETS FOR ANNUAL GUN QUALIFICATIONS	\$ 6,587.20	\$ 2,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -
54574	Pub Safety - Uniforms MISC. UNIFORM & GEAR NOT COVERED UNDER CBA UNIFORM ALLOWANCE	\$ 5,016.83	\$ 1,200.00	\$ 2,001.66	\$ 2,500.00	\$ 4,500.00	\$ 2,000.00
54578	Pub Safety - Accessories MISC. EQUIPMENT REPAIR/REPLACEMENT	\$ 5,848.02	\$ 1,500.00	\$ 916.05	\$ 2,500.00	\$ 3,000.00	\$ 500.00
54591	Other Supplies - Ref Books	\$ -	\$ 200.00	\$ -	\$ 400.00	\$ 400.00	\$ -
54592	Other Supplies - Crime Prevention COMMUNITY EVENTS, ETC	\$ 6,352.25	\$ 5,000.00	\$ 3,566.50	\$ 7,000.00	\$ 7,000.00	\$ -
57711	Travel OUT OF TOWN TRAININGS; ACADEMY	\$ 14,253.57	\$ 15,000.00	\$ 9,201.53	\$ 16,000.00	\$ 16,000.00	\$ -

21001 POLICE

OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
57730	Other Charges - Dues WESTERN MA POLICE; WESTERN MA LAW ENFORCEMENT COUNCIL; INTL' ASSOC. OF CHIEFS OF POLICE; N.E. STATE POLICE INFO NETWORK; MPAC ACCREDITATION	\$ 3,279.00	\$ 3,420.00	\$ 1,900.00	\$ 3,420.00	\$ 3,420.00	\$ -
57782	Other Exp - Animal Care MOVED FROM 29201 FY23	\$ 3,264.92	\$ 6,000.00	\$ 594.64	\$ 6,000.00	\$ 6,000.00	\$ -
58859	Addl Equip - Public Safety	\$ 9,040.18		\$ -			\$ -
58871	Replace Equip - Office B/W COPIER W/COLOR SCANNING	\$ 1,625.47	\$ -	\$ -			\$ -
58874	Replace Equip - Vehicles	\$ 100,216.34	\$ 58,045.00	\$ -	\$ 66,000.00	\$ 70,000.00	\$ 4,000.00
TOTALS		\$ 1,366,580.30	\$ 1,404,034.28	\$ 680,879.98	\$ 1,531,590.26	\$ 1,576,288.29	\$ 44,698.03

21201 DISPATCH SERVICES

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
21201	51113	Wages - Dispatchers 3.0% COLI: \$22.04 X 2088 X 3 FT DISPATCHERS, \$23.04 X 2088 X 1 FT	\$ 200,057.80	\$ 173,493.00	\$ 75,260.08	\$ 194,920.15	\$ 186,146.48	\$ (8,773.67)
21201	51123	Wages - P.T. Dispatcher 3.0% COLI: COVER 120 VACANT SHIFTS FROM VACATION TIME OFF (\$20.35/HR X 8/HRS X 120/SHIFTS)	\$ 19,836.01	\$ 11,663.72	\$ 6,006.79	\$ 18,968.94	\$ 21,369.70	\$ 2,400.76
21201	51131	Wages - Overtime COVER OPEN SHIFTS FROM TRAININGS/PATROL/SPEC. EVENTS (275/HRS X \$33.06/HR)	\$ 3,139.58	\$ 5,608.61	\$ 729.83	\$ 5,776.86	\$ 9,090.53	\$ 3,313.67
21201	51142	Shift Differential \$22.04/HR x 5.75% = \$1.27/HR. (\$1.27 X 8 HRS x 14 SHIFTS/WK X 52 WKS)	\$ 6,917.72	\$ 6,956.34	\$ 3,590.18	\$ 7,165.02	\$ 7,379.97	\$ 214.95
21201	51143	Weekend Premium \$1.50/HR PREMIUM PAY FROM 0700 SATURDAY TO 0659 MONDAY 6 SHIFTS PER WEEKEND (1.50/HR X 8 HRS X 6 SHIFTS X 52 WKS)	\$ 3,595.50	\$ 3,758.40	\$ 1,849.50	\$ 3,744.00	\$ 3,744.00	\$ -
21201	51144	Wages - Holiday Pay EACH DISPATCHER RECEIVES 8 HRS HOLIDAY PAY/HOLIDAY REGARDLESS \$22.04/HR X 8/HRS X 13 HOLIDAYS x 4 DISPATCHERS DISPATCHERS WORKING EACH HOLIDAY RECEIVE 4 HRS ADDTL' PAY (3 22.04/HR X 4/HRS X 13 HOLIDAYS x 4 DISPATCHERS)	\$ 13,779.95	\$ 11,881.94	\$ 6,168.44	\$ 13,506.96	\$ 13,907.48	\$ 400.52
21201	51145	Wages - Longevity 1 @ \$400	\$ 550.00	\$ 300.00	\$ 350.00	\$ 350.00	\$ 400.00	\$ 50.00
21201	51147	Wages - Unused Vacation WPD CBA allows buyback of vacation time	\$0.00	\$2,000.00	\$0.00	\$ 2,000.00	\$ 2,500.00	\$ 500.00
21201	51193	Trainings 911 & POWERPHONE TRAINING	\$403.00	\$1,000.00	\$421.00	\$ 1,000.00	\$ 3,500.00	\$ 2,500.00
21201	52247	Communication Equipment BASE RADIO AND DISPATCH CONSOLES X 2	\$1,338.60	\$2,550.00	\$251.86	\$ 2,550.00	\$ 3,000.00	\$ 450.00
21201	52249	Maintenance - Data Proc Equip	\$889.80	\$2,000.00	\$14,149.40	\$ 2,000.00	\$ 2,000.00	\$ -

21201 DISPATCH SERVICES

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
		ANNUAL MAINT AGREEMENT CRIMINAL JUSTICE INFO SYSTEMS						
21201	54574	Pub Safety - Uniforms DISPATCH UNIFORM SHIRTS	\$626.50	\$500.00	\$0.00	\$ 500.00	\$ 1,000.00	\$ 500.00
21201	58871	Replace Equip - Office	\$2,960.30				\$ 1,200.00	\$ 1,200.00
TOTALS			\$ 254,094.76	\$ 221,712.01	\$ 108,777.08	\$ 252,481.93	\$ 255,238.16	\$ 2,756.23

19201 FACILITIES

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
19201	51117	Facilities Technician 3.0% COST OF LIVING INCREASE	\$ 63,176.14	\$ 63,176.13	\$ 22,438.42	\$ 65,071.37	\$ 62,000.00	\$ (3,071.37)
19201	51118	Wages - Custodian 3.0% COST OF LIVING INCREASE	\$ 50,858.90	\$ 50,858.98	\$ 27,095.54	\$ 52,384.75	\$ 53,956.29	\$ 1,571.54
19201	51128	Wages - Part-Time Custodian 3.0% COST OF LIVING INCREASE	\$ 17,424.02	\$ 20,873.98	\$ 11,439.76	\$ 21,500.20	\$ 19,709.84	\$ (1,790.36)
19201	51131	Wages - Overtime 3.0% COST OF LIVING INCREASE	\$ -	\$ 1,310.89	\$ 1,080.76	\$ 1,350.22	\$ 1,390.72	\$ 40.51
19201	51145	Wages - Longevity 1 @ 23 YRS = \$1150	\$ 1,800.00	\$ 1,800.00	\$ 1,100.00	\$ 1,900.00	\$ 1,150.00	\$ (750.00)
19201	51147	Wages - Unused Vacation	\$ 1,948.62					
19201	51192	Benefits - Uniform Allow BOOT, GLOVE AND LICENSE ALLOWANCE PER UNION CONTRACT \$650 x 2 employees	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ -
19201	52211	Utilities - Electricity	\$ 4,926.40	\$ 6,500.00	\$ 1,104.60	\$ 6,500.00	\$ 6,500.00	\$ -
19201	52214	Utilities - Natural Gas MUNICIPAL BUILDING	\$ 6,423.82	\$ 7,500.00	\$ 1,128.92	\$ 9,000.00	\$ 9,000.00	\$ -
19201	52231	Utilities - Water & Sewer	\$ 835.35	\$ 1,100.00	\$ 645.61	\$ 1,100.00	\$ 1,100.00	\$ -
19201	52241	Maint - Bldgs and Grounds BUILDING MAINTENANCE & REPAIR	\$ 9,855.76	\$ 8,000.00	\$ 2,493.13	\$ 8,000.00	\$ 8,000.00	\$ -
19201	52242	Maint - Vehicles	\$ -	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ -
19201	52291	Service - Refuse Disposal	\$ 8,400.00	\$ 9,600.00	\$ 3,900.00	\$ 9,600.00	\$ 9,600.00	\$ -

19201 FACILITIES

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
		\$800 per month (est)						
19201	52341	Communication - Telephone LEE AUDIO ALARM SYSTEM & MONITORING	\$ -		\$ -	\$ 400.00	\$ 400.00	\$ -
19201	52383	Other Services - Inspection ELEVATOR, FIRE DETECTION	\$ 8,514.00	\$ 12,500.00	\$ 3,638.30	\$ 12,500.00	\$ 12,500.00	\$ -
19201	52384	Other Services - Laundry UNIFORM SERVICE FOR FACILITIES TECHNICIAN	\$ 221.91	\$ 468.00	\$ 100.64	\$ 468.00	\$ 468.00	\$ -
19201	54411	Supplies - Gasoline 320 gallons @ \$3.40	\$ 1,024.33	\$ 1,000.00	\$ 395.61	\$ 1,200.00	\$ 1,088.00	\$ (112.00)
19201	54421	Supplies - Office	\$ 6.29		\$ -			
19201	54433	Supplies - Building Maint	\$ 3,969.04	\$ 6,450.00	\$ 612.43	\$ 6,450.00	\$ 6,450.00	\$ -
19201	54451	Supplies - Custodial	\$ 3,523.61	\$ 3,500.00	\$ 3,031.95	\$ 3,500.00	\$ 3,500.00	\$ -
19201	54482	Supplies - Tires & Tubes	\$ 584.00		\$ -			
19201	54483	Supplies - Vehicle Parts	\$ 734.58	\$ 700.00	\$ -	\$ 700.00	\$ 700.00	\$ -
19201	54542	DPW Supplies - Operating	\$ 272.40	\$ -	\$ -			
19201	57711	Travel	\$ 182.63		\$ 228.26			
19201	57790	Williamstown Historical Museum FY25 includes \$15K for siding replacement on Little Red	\$ 8,738.69	\$ 7,500.00	\$ 2,430.76	\$ 7,500.00	\$ 22,500.00	\$ 15,000.00
19201	58848	Improve - Buildings CODE REQUIREMENT UPDATES AND IMPROVEMENTS		\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -
TOTALS			\$ 194,720.49	\$ 207,172.97	\$ 84,199.69	\$ 213,459.54	\$ 224,347.86	\$ 10,888.32

41101 DPW DIRECTOR

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
41101	51111	Wages - Director WAGE ADJ PER COMP STUDY	\$ 72,123.23	\$ 95,952.85	\$ 50,806.78	\$ 98,831.44	\$ 107,850.00	\$ 9,018.56
41101	51112	Wages - Admin Assistant (SALARY SPLIT 60% DPW DIRECTOR, 20% WATER, 20% SEWER) 3.0% COST OF LIVING INCREASE PLUS STEP	\$ 33,989.99	\$ 33,990.00	\$ 16,831.76	\$ 35,009.70	\$ 38,764.67	\$ 3,754.97
41101	51145	Wages - Longevity 1 @ 31 YRS = \$1550	\$ 1,200.00	\$ 1,200.00	\$ 1,500.00	\$ 1,200.00	\$ 1,550.00	\$ 350.00
41101	51147	Wages - Unused Vacation	\$ 1,838.18					
41101		ESTIMATED COLA FOR FY23 CBA		\$ 30,000.00				
41101	51193	Benefits - Training REQUIRED TRAINING TO MAINTAIN LICENSES	\$ 130.00	\$ 1,000.00	\$ 265.00	\$ 1,000.00	\$ 1,000.00	\$ -
41101	52243	Maint - Office Equip COPIER MAINTENANCE CONTRACT & EXCESS COPY FEES Maint - \$1,045.15 / Usage avg \$10.50/mth/Misc Repairs \$400	\$ 1,561.03	\$ 1,445.15	\$ 1,545.77	\$ 1,446.00	\$ 1,446.00	\$ -
41101	52306	Service - Engineer & Arch UNANTICIPATED DESIGNS, SURVEYS, ETC.	\$ 6,500.00	\$ 16,000.00	\$ -	\$ 16,000.00	\$ 16,000.00	\$ -
41101	52312	Service - Lab Analysis DEP MANDATED GROUND WATER AND GAS SAMPLES	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -
41101	52341	Communication - Telephone		\$ -	\$ 241.72			\$ -
41101	52344	Communication - Advertise BID ADVERTISING - ALL DPW DEPARTMENTS	\$ 1,712.75	\$ 1,050.00	\$ -	\$ 1,050.00	\$ 1,050.00	\$ -
41101	54421	Supplies - Office	\$ 982.54	\$ 500.00	\$ 343.92	\$ 1,000.00	\$ 1,000.00	\$ -

41101 DPW DIRECTOR

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
41101	54585	Supplies - Data Processing ESRI-\$400, AUTO CAD-\$613 & PLOTTER SUPPLIES	\$ 440.00	\$ 1,200.00	\$ -	\$ 600.00	\$ 600.00	\$ -
41101	57711	Travel		\$ -				
41101	57715	Travel - Car Allowance USE OF DPW DIRECTOR PERSONAL VEHICLE	\$ 2,454.55	\$ 3,000.00	\$ 1,800.00	\$ 3,000.00	\$ 3,600.00	\$ 600.00
41101	57730	Other Charges - Dues BERK CTY HW SUPERINTENDENTS ASSOC.. MA HW ASSOC.	\$ 50.00	\$ 200.00	\$ 50.00	\$ 200.00	\$ 200.00	\$ -
TOTALS			\$ 122,982.27	\$ 200,538.00	\$ 73,384.95	\$ 174,337.14	\$ 188,060.67	\$ 13,723.53

42101 HIGHWAY

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
42101	51111	Wages - Superintendent 3.0% COST OF LIVING INCREASE	\$ 75,304.05	\$ 79,895.86	\$ 7,662.85	\$ 82,292.74	\$ 82,400.00	\$ 107.26
42101	51114	Wages - Foremen 3.0% COST OF LIVING INCREASE	\$ 68,813.76	\$ 68,813.73	\$ 36,661.14	\$ 70,878.10	\$ 73,004.44	\$ 2,126.34
42101	51116	Wages - Laborers	\$ 520,379.51	\$ 627,199.52	\$ 250,794.49	\$ 580,368.96	\$ 607,793.31	\$ 27,424.34
42101	51131	Wages - Overtime	\$ 9,029.79	\$ 15,689.18	\$ 6,793.79	\$ 16,159.86	\$ 16,644.65	\$ 484.80
42101	51145	Wages - Longevity UNION: 2 @ 23 YRS - \$780 = \$1560 1 @ 32 YRS - \$840 1 @ 34 YRS - \$840 NON-UNION: 1 @ 6 YRS - \$300 1 @ 27 YRS - \$1350	\$ 6,465.00	\$ 7,605.00	\$ 4,540.00	\$ 6,640.00	\$ 4,890.00	\$ (1,750.00)
42101	51147	Wages - Unused Vacation	\$ 1,278.04		\$ -			\$ -
42101	51172	Benefits - Unemployment	\$ 3,195.00		\$ -			\$ -
42101	51177	Benefits - Uninsured Medical DOT REQUIRED PHYSICAL EXAMINATIONS 12 @ \$80	\$ 747.55	\$ 960.00	\$ 255.00	\$ 960.00	\$ 960.00	\$ -
42101	51191	Benefits - License Reimb PER UNION CONTRACT - REIMBURSEMENT OF CDL AND HOISTING LICENSES	\$ 405.00	\$ 850.00	\$ 301.41	\$ 850.00	\$ 850.00	\$ -
42101	51192	Benefits - Uniform Allow PER UNION CONTRACT - \$650 BOOT AND GLOVE ALLOWANCE	\$ 9,100.00	\$ 8,450.00	\$ 7,150.00	\$ 8,450.00	\$ 8,450.00	\$ -
42101	51193	Benefits - Training PER UNION CONTRACT - REIMBURSEMENT OF REQUIRED CEU TRAINING	\$ 1,725.00	\$ 1,100.00	\$ 1,120.00	\$ 1,100.00	\$ 1,100.00	\$ -
42101	52211	Utilities - Electricity	\$ 1,178.43	\$ 3,000.00	\$ 264.23	\$ 3,740.00	\$ 2,000.00	\$ (1,740.00)

42101 HIGHWAY

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
		DPW BUILDING - 70% OF AVG ANNUAL USE						
42101	52213	Utilities - Heating Oil 1,860 gal. @ \$4.00	\$ 8,279.00	\$ 7,905.00	\$ 647.39	\$ 8,333.00	\$ 7,440.00	\$ (893.00)
42101	52231	Utilities - Water & Sewer DPW W/S USAGE	\$ 1,759.70	\$ 1,876.00	\$ 702.29	\$ 1,876.00	\$ 1,876.00	\$ -
42101	52241	Maint - Bldgs and Grounds FURNACE, BOILERS, OVERHEAD DOORS, SPRING ST. LIGHTS	\$ 3,145.96	\$ 5,000.00	\$ 3,998.25	\$ 5,000.00	\$ 5,000.00	\$ -
42101	52242	Maint - Vehicles INSPECTION FEES, DEALER REPAIR SERVICES FOR EXCAVATORS, LOADERS & TRUCKS	\$ 15,599.00	\$ 25,000.00	\$ 6,284.30	\$ 25,000.00	\$ 25,000.00	\$ -
42101	52243	Maint - Office Equip MAINTENANCE CONTRACT - KONICA COPIER	\$ 560.00	\$ 600.00	\$ 251.97	\$ 600.00	\$ 600.00	\$ -
42101	52245	Maint - Pub Works Equip	\$ 622.00					\$ -
42101	52274	Rent - Construction Equip SPECIAL PROJECT NEEDS & BREAKDOWN REPLACEMENTS	\$ 6,050.00	\$ 6,050.00	\$ 3,025.46	\$ 6,050.00	\$ 6,050.00	\$ -
42101	52276	Rent - Right of Way BOSTON & MAINE RAILROAD CROSSING TO ACCESS DPW & TRANSFER STATION	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -
42101	52298	Service - Wood Disposal Every other year stump and brush ginding	\$ -	\$ 21,500.00	\$ -	\$ 21,500.00	\$ 21,500.00	\$ -
42101	52306	Service - Engineer & Arch PROJECT ENGINEERING	\$ -	\$ 5,000.00	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -
42101	52321	Service - Drug Testing MANDATORY RANDOM DRUG & ALCOHOL TESTING FOR CDL LICENSE HOLDERS	\$ 910.00	\$ 1,200.00	\$ 100.00	\$ 1,200.00	\$ 1,200.00	\$ -
42101	52341	Communication - Telephone MOBILE CAMERA UNIT	\$ 479.88	\$ 480.00	\$ 323.65	\$ 480.00	\$ 240.00	\$ (240.00)

42101 HIGHWAY

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
42101	52344	Communication - Advertise	\$ 324.75					
42101	52383	Other Services - Inspectn FIRE EXTINGUISHER, BOILER AND PRESSURE VESSEL INSPECTIONS	\$ 1,102.90	\$ 1,400.00	\$ -	\$ 1,400.00	\$ 1,400.00	\$ -
42101	52384	Other Services - Laundry UNIFORM RENTAL/CLEANING - 12 EMPLOYEES @ \$3.99 PER WK	\$ 2,804.98	\$ 2,490.00	\$ 669.68	\$ 2,490.00	\$ 2,490.00	\$ -
42101	52386	Other Services - Contract POLICE DEPT. TRAFFIC DUTY FOR ROAD PROJECTS	\$ 8,103.71	\$ 4,000.00	\$ 800.00	\$ 4,000.00	\$ 4,000.00	\$ -
42101	54411	Supplies - Gasoline Average 800 gallons @ \$3.40	\$ 2,037.63	\$ 3,000.00	\$ 952.94	\$ 3,000.00	\$ 2,720.00	\$ (280.00)
42101	54412	Supplies - Diesel Fuel APPROX 11000 GALS. @ \$4.00 PER GAL.	\$ 42,928.13	\$ 39,525.00	\$ 17,019.01	\$ 41,665.00	\$ 44,000.00	\$ 2,335.00
42101	54421	Supplies - Office	\$ 910.98	\$ 1,800.00	\$ 1,014.78	\$ 1,800.00	\$ 1,800.00	\$ -
42101	54433	Supplies - Building Maint	\$ 656.25	\$ 1,500.00	\$ 1,101.39	\$ 1,500.00	\$ 1,500.00	\$ -
42101	54451	Supplies - Custodial	\$ 301.95	\$ -				
42101	54463	Supplies - Sod and Loam LOAM FOR CONSTRUCTION & PLOW DAMAGE	\$ 2,410.37	\$ 2,000.00	\$ 221.65	\$ 2,000.00	\$ 2,000.00	\$ -
42101	54464	Supplies - Chemicals SOLVENTS & CLEANERS	\$ 622.69	\$ 600.00	\$ 71.82	\$ 600.00	\$ 600.00	\$ -
42101	54481	Supplies - Oil and Lube	\$ 4,926.16	\$ 6,700.00	\$ 372.68	\$ 6,700.00	\$ 6,700.00	\$ -
42101	54482	Supplies - Tires & Tubes	\$ 3,160.12	\$ -	\$ 5,435.24			
42101	54483	Supplies - Vehicle Parts ANTICIPATING AN INCREASE OF 15%	\$ 59,669.42	\$ 59,800.00	\$ 17,703.22	\$ 68,770.00	\$ 68,770.00	\$ -
42101	54484	Supplies - Vehicle Tools	\$ 19.79	\$ -				

42101 HIGHWAY

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
		AIRTOOLS, GREASE GUNS, MISC. TOOLS						
42101	54491	Supplies - Food Service			\$ 199.69			
42101	54531	DPW Supplies - Tools SHOVELS, RAKES, ETC.	\$ 3,219.30	\$ 2,910.00	\$ 852.63	\$ 2,910.00	\$ 3,000.00	\$ 90.00
42101	54532	DPW Supplies - Equip Part small engines, mowers, trimmers, compactors, pressure washer, line painter, etc. 15% increase	\$ 7,937.60	\$ 5,750.00	\$ 3,013.96	\$ 6,612.50	\$ 6,600.00	\$ (12.50)
42101	54535	DPW Supplies - Signs/Post INCLUDES \$20,000 - ENHANCED SIGNAGE (PEDS, SPEED)	\$ 4,855.03	\$ 25,000.00	\$ 9,092.39	\$ 25,000.00	\$ 25,000.00	\$ -
42101	54538	DPW Supplies - Sidewalks CONCRETE, REBAR, FORMS	\$ 736.82	\$ 6,000.00	\$ 818.58	\$ 6,000.00	\$ 6,000.00	\$ -
42101	54539	DPW Supplies - Asphalt	\$ 8,251.66	\$ 9,800.00	\$ 3,292.40	\$ 9,800.00	\$ 9,800.00	\$ -
42101	54540	DPW Supplies - Stone/Grvl	\$ 20,000.00	\$ 20,000.00	\$ 1,123.75	\$ 20,000.00	\$ 20,000.00	\$ -
42101	54542	DPW Supplies - Operating	\$ 5,204.99	\$ 8,500.00	\$ 955.76	\$ 8,500.00	\$ 8,500.00	\$ -
42101	54543	DPW Supplies - Storm Drns PIPE, CEMENT BLOCK, BRICK, MORTAR, PRE-CAST STRUCTURES	\$ 3,776.96	\$ 7,400.00	\$ 3,834.10	\$ 9,000.00	\$ 9,000.00	\$ -
42101	54545	DPW Supplies - Chemicals LIQUID CALCIUM (Dust Control)	\$ 4,776.38	\$ 6,000.00	\$ -	\$ 7,500.00	\$ 7,500.00	\$ -
42101	54547	DPW Supplies - Bridges LARGE DIAMETER CULVERT PIPE	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -
42101	54573	Pub Safety - Traff Guides TRAFFIC LINE PAINTING, HOT TAPE, GUARDRAILS	\$ 15,000.00	\$ 15,000.00	\$ 18,697.79	\$ 16,500.00	\$ 16,500.00	\$ -
42101	54574	Pub Safety - Uniforms Safety vests and hardhats	\$ 3,171.17	\$ 500.00	\$ 525.12	\$ 500.00	\$ 1,000.00	\$ 500.00

42101 HIGHWAY

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
42101	54578	Public Safety Equipment / Acces: NEW OSHA SAFETY EQUIPMENT UPGRADE REQUIREMENTS	\$ 458.58	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -
42101	54586	Supplies-Software	\$ 3,118.88	\$ 3,000.00	\$ 2,880.00	\$ 3,000.00	\$ 3,000.00	\$ -
42101	54594	Other Supply - Medical AUTOMATED EXTERNAL DEFIBRILLATOR MAINTENANCE	\$ 582.04	\$ 499.00	\$ 210.23	\$ 500.00	\$ 600.00	\$ 100.00
42101	57711	Travel REIMBURSEMENT FOR TRAVEL TO TRAININGS	\$ 53.51	\$ 250.00	\$ 37.98	\$ 250.00	\$ 250.00	\$ -
42101	57730	Other Charges - Dues BERK CTY HW SUPERINTENDENTS ASSOC. - \$40; MA HW ASSOC. - \$100	\$ 175.00	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	\$ -
42101	58840	Improve - Chip Seal Rds	\$ -	\$ 53,000.00	\$ -	\$ 53,000.00	\$ 53,000.00	\$ -
42101	58841	Improve - Asphalt Rds	\$ 1,793.59	\$ 100,000.00	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -
42101	58872	Replace Equip						\$ -
42101	58874	Repl Equip - Vehicles	\$ 5,190.00		\$ -			\$ -
TOTALS			\$ 953,308.01	\$ 1,281,798.28	\$ 421,773.01	\$ 1,255,676.15	\$ 1,283,928.40	\$ 28,252.25

42301 SNOW & ICE CONTROL

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
42301	51131	Wages - Overtime	\$ 79,034.58	\$ 50,000.00	\$ 5,455.37	\$ 50,268.00	\$ 51,776.04	\$ 1,508.04
42301	54412	Supplies - Diesel Fuel APPROX 5,900 GAL @ 4.48 PER GAL	\$ 26,483.80	\$ 25,000.00	\$ 537.15	\$ 26,432.00	\$ 26,432.00	\$ -
42301	54483	Supplies - Vehicle Parts	\$ 118.98	\$ 2,000.00	\$ 590.90	\$ 2,000.00	\$ 2,000.00	\$ -
42301	54532	DPW Supplies - Equip Part	\$ 20,867.22	\$ 15,000.00	\$ 7,754.72	\$ 15,000.00	\$ 15,000.00	\$ -
42301	54536	DPW Supplies - Sand average 2800 tons	\$ 45,357.97	\$ 50,000.00		\$ 48,300.00	\$ 48,300.00	\$ -
42301	54537	DPW Supplies - Salt average 2150 tons	\$ 136,032.22	\$ 105,000.00		\$ 105,000.00	\$ 105,000.00	\$ -
42301	54541	DPW Supplies - Winter	\$ 371.63	\$ 3,000.00		\$ 3,000.00	\$ 3,000.00	\$ -
TOTALS			\$ 308,266.40	\$ 250,000.00	\$ 14,338.14	\$ 250,000.00	\$ 251,508.04	\$ 1,508.04

42401 STREETLIGHTS

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
42401	52211	Utilities - Electricity	\$45,737.63	\$21,000.00	\$10,255.25	\$28,000.00	\$28,000.00	\$0.00
42401	52245	Services MANAGEMENT & MAINTENANCE	\$34,265.68	\$14,000.00	\$4,734.38	\$35,000.00	\$25,000.00	-\$10,000.00
TOTALS			\$ 80,003.31	\$ 35,000.00	\$ 14,989.63	\$ 63,000.00	\$ 53,000.00	\$ (10,000.00)

49101 PARKS AND CEMETERIES

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
49101	51114	Wages - Foreman 3.0% COST OF LIVING INCREASE	\$ 64,812.57	\$ 64,812.76	\$ 26,846.66	\$ 66,756.94	\$ 68,759.64	\$ 2,002.71
49101	51116	Wages - Laborers 2 LABORER - STEP 6	\$ 91,230.57	\$ 101,609.65	\$ 45,345.40	\$ 110,133.23	\$ 99,396.56	\$ (10,736.68)
49101	51126	Wages - P.T. Laborers 3 SEASONAL EMPLOYEES MAY TO NOV -AVG 1,160 HRS EA. 1 ADDL SEASONAL EMPLOYEE JUNE-AUG 520 HOURS	\$ 35,241.00	\$ 67,740.00	\$ 22,134.00	\$ 67,740.00	\$ 70,040.00	\$ 2,300.00
49101	51131	Wages - Overtime OT FOR WEEKEND TRASH PICKUP AND FUNERAL SERVICES	\$ 5,195.92	\$ 7,414.12	\$ 6,597.45	\$ 7,414.00	\$ 10,000.00	\$ 2,586.00
49101	51145	Wages - Longevity UNION: 1 @ 8 YRS = \$525	\$ 375.00	\$ 375.00	\$ 700.00	\$ 700.00	\$ 525.00	\$ (175.00)
49101	51177	Benefits - Uninsured Medical 4 PRE-EMPLOYMENT PHYSICALS @ \$85 = \$340 2 DOT REQUIRED PHYSICALS @ \$80 = \$160	\$ -	\$ 500.00	\$ 87.55	\$ 500.00	\$ 500.00	\$ -
49101	51191	Benefits - License Reimb PER UNION CONTRACT	\$ -	\$ 280.00	\$ 90.00	\$ 280.00	\$ 120.00	\$ (160.00)
49101	51192	Benefits - Uniform Allow BOOT & GLOVE ALLOWANCE 650 x 3 employees; 325 x 1 employee	\$ 1,950.00	\$ 2,275.00	\$ 1,950.00	\$ 2,275.00	\$ 2,275.00	\$ -
49101	51193	Benefits - Training	\$ 125.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -
49101	52211	Utilities - Electricity AVG 135 KWH FOR FIELD PARK - OFFICE IS CO-GEN	\$ 53.16	\$ 200.00	\$ 11.92	\$ 200.00	\$ 200.00	\$ -
49101	52212	Utilities - Bottled Gas PROPANE FOR GRAVE HEATERS	\$ -	\$ 500.00	\$ 1.71	\$ 500.00	\$ 500.00	\$ -
49101	52213	Utilities - Heating Oil 852 gallons @ 4.00	\$ 2,814.01	\$ 3,621.00	\$ 388.43	\$ 3,817.00	\$ 3,408.00	\$ (409.00)

49101 PARKS AND CEMETERIES

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
49101	52231	Utilities - Water & Sewer SO. WMSTWN WATER ASSOC. DUES FOR SO. LAWN CEMETERY AND EASTLAWN MAINTENANCE BUILDING	\$ 638.34	\$ 550.00	\$ 217.92	\$ 550.00	\$ 550.00	\$ -
49101	52241	Maint - Bldgs and Grounds FURNACE & OIL SEPARATOR CLEANING	\$ 2,910.48	\$ 700.00	\$ 28.00	\$ 700.00	\$ 1,000.00	\$ 300.00
49101	52242	Maint - Vehicles REPAIRS FOR 4 TRUCKS & 1 BACKHOE	\$ 2,768.45	\$ 3,500.00	\$ 190.00	\$ 3,500.00	\$ 3,500.00	\$ -
49101	52245	Maint - Pub Works Equip COMMERCIAL MOWER REPAIR	\$ 20.00	\$ -	\$ -			
49101	52249	Maint - Data Processing Equip WEB CEMETERIES MTHLY MAINTENCE FEE & CEM IPAD	\$ 3,095.88	\$ 3,100.00	\$ 2,981.91	\$ 3,100.00	\$ 3,100.00	\$ -
49101	52274	Rent - Construction Equip	\$ -	\$ -				
49101	52294	Service - Tree Care ARBORIST FEES FOR TREES IN CEMETERIES AND PARKS	\$ 3,127.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -
49101	52341	Service - Telephone			\$ 59.19			
49101	52383	Other Services - Inspectn FIRE EXTINGUISHER INSPECTIONS	\$ 265.40	\$ 250.00	\$ -	\$ 250.00	\$ 250.00	\$ -
49101	52384	Other Services - Laundry UNIFORM RENTAL & CLEANING	\$ 390.60	\$ 670.00	\$ 163.66	\$ 670.00	\$ 500.00	\$ (170.00)
49101	54411	Supplies - Gasoline 1,400 GAL. @ \$3.40 PER GAL.	\$ 4,779.57	\$ 5,250.00	\$ 4,204.30	\$ 5,250.00	\$ 4,760.00	\$ (490.00)
49101	54412	Supplies - Diesel Fuel 2,000 GAL. @ \$4.00	\$ 9,199.52	\$ 8,500.00	\$ 3,712.69	\$ 8,960.00	\$ 8,000.00	\$ (960.00)
49101	54421	Supplies - Office PURCHASE & SALE AGREEMENTS AND INTERMENT CARDS	\$ 45.89	\$ 300.00	\$ 1,695.74	\$ 300.00	\$ 300.00	\$ -
49101	54433	Supplies - Building Maint	\$ 26.17		\$ 507.84			

49101 PARKS AND CEMETERIES

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
49101	54463	Supplies - Loam GRAVES AND LAWN REPAIR	\$ 2,499.70	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -
49101	54481	Supplies - Oil and Lube MOTOR OIL, 2 CYCLE OIL & TRANSMISSION FLUID	\$ 686.51	\$ 400.00	\$ 84.28	\$ 400.00	\$ 400.00	\$ -
49101	54482	Supplies - Tires & Tubes (COMBINED WITH VEHICLE PARTS)	\$ 3,032.00	\$ -	\$ 616.00			
49101	54483	Supplies - Vehicle Parts TRUCKS AND BACKHOE	\$ 7,159.25	\$ 5,500.00	\$ 3,362.03	\$ 5,500.00	\$ 5,500.00	\$ -
49101	54531	DPW Supplies - Tools		\$ -	\$ 1,350.26			
49101	54532	DPW Supplies - Equip Part MOWERS, TRIMMERS, CHAINSAWS & BLOWERS	\$ 7,296.23	\$ 6,900.00	\$ 3,426.11	\$ 6,900.00	\$ 6,900.00	\$ -
49101	54542	DPW Supplies - Operating LUMBER, CONCRETE, PAINT, CLEANERS, FUNERAL SUPPLIES	\$ 7,651.07	\$ 6,000.00	\$ 3,001.75	\$ 6,000.00	\$ 6,000.00	\$ -
49101	54574	Public Safety - Uniforms	\$ 75.79		\$ -			
49101	54578	Public Safety Equipment / Access OSHA SAFETY EQUIPMENT UPGRADE REQUIREMENTS	\$ 249.46	\$ 1,400.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
49101	54594	Other Supply - Medical SAFETY GLASSES, EAR PLUGS, FIRST AID	\$ 450.94	\$ 300.00	\$ 313.71	\$ 300.00	\$ 500.00	\$ 200.00
49101	58844	Improve - Landscaping FLOWERS FOR VETERAN MEMORIALS	\$ 1,222.97	\$ 584.00	\$ 1,410.00	\$ 900.00	\$ 900.00	\$ -
49101	58848	Improve - Buildings GARAGE, OFFICE, MLP BATH HOUSE	\$ -	\$ 750.00	\$ -	\$ 750.00	\$ 750.00	\$ -
49101	58872	Replace Equip - Pub Works REPLACE EQUIP.	\$ 5,159.47	\$ 5,400.00	\$ -	\$ 5,400.00	\$ 5,400.00	\$ -
TOTALS			\$ 264,547.92	\$ 306,381.54	\$ 131,478.51	\$ 317,746.17	\$ 312,034.20	\$ (5,711.97)

49201 BURBANK CHAPEL

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
49201	52211	Utilities - Electricity	\$ 212.64	\$ 350.00	\$ 47.68	\$ 350.00	\$ 350.00	\$ -
49201	52213	Utilities - Heating Oil 220 gallons @ 4.00	\$ 490.93	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 880.00	\$ (120.00)
49201	52214	Utilities - Natural Gas	\$ 1,480.61	\$ 1,500.00	\$ 234.81	\$ 1,800.00	\$ 1,800.00	\$ -
49201	52241	Maint - Bldgs and Grounds HEATING SYSTEM CLEANING & REPAIR	\$ 1,723.61	\$ 1,000.00	\$ 900.00	\$ 1,000.00	\$ 1,000.00	\$ -
49201	52341	Communication - Telephone LEE AUDIO ALARM SYSTEM & MONITORING	\$ 420.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -
49201	54433	Supplies - Building Maint	\$ 13.99	\$ -	\$ 20.45		\$ 200.00	\$ 200.00
TOTALS			\$ 4,341.78	\$ 4,350.00	\$ 1,202.94	\$ 4,650.00	\$ 4,730.00	\$ 80.00

49301 FORESTRY

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
49301	52294	Service - Tree Care TREE WARDEN, ARBORIST FEES, REPLANTING	\$50,000.00	\$50,000.00	\$19,151.60	\$ 50,000.00	\$ 50,000.00	\$ -
TOTALS			\$ 50,000.00	\$ 50,000.00	\$ 19,151.60	\$ 50,000.00	\$ 50,000.00	\$ -

63101 RECREATION

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
63101	51126	Wages - P.T. Laborers Park Ranger 3.0% COLA 557 hours	\$ 12,750.00	\$ 9,190.50	\$ 10,302.00	\$ 9,753.07	\$ 11,000.00	\$ 1,246.93
63101	51131	Wages - Overtime Memorial, Independence and Labor days	\$ 408.00	\$ 350.20	\$ 535.50	\$ 500.00	\$ 500.00	\$ -
63101	52211	Utilities - Electricity MARGARET LINDLEY BATH HOUSE 400 KWH	\$ 53.16	\$ 150.00	\$ 11.92	\$ 150.00	\$ 150.00	\$ -
63101	52231	Utilities - Water & Sewer MARGARET LINDLEY - APPROX. 15 UNITS	\$ 41.78	\$ 115.00	\$ 27.54	\$ 115.00	\$ 115.00	\$ -
63101	52241	Maint-Buildings & Grounds	\$ 55.04	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	\$ -
63101	52386	Other Services - Contract SHARED USE PATH		\$ -			\$ 20,000.00	\$ 20,000.00
63101	54433	Supplies - Building Maint MLP BATH HOUSE SUPPLIES	\$ 34.07	\$ 400.00	\$ 425.81	\$ 400.00	\$ 400.00	\$ -
63101	54465	Supplies - Groundskeeping MLP BEACH SAND, DAM SUPPLIES	\$ 140.04	\$ 1,000.00	\$ 43.98	\$ 1,000.00	\$ 1,000.00	\$ -
63101	54586	Supplies - Software RECREATION MANAGEMENT SOFTWARE	\$ 2,595.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -
63101	54593	Other Supply - Recreatnl PORTABLE TOILETS FOR LINEAR, BROADBROOK AND MARGARET LINDLEY PARK, AS WELL AS WES.	\$ 5,788.52	\$ 3,500.00	\$ 2,458.00	\$ 4,000.00	\$ 5,500.00	\$ 1,500.00
63101	58832	Improvements - Recreational SHARED USE PATH; SIGNS, LANDSCAPING, UPKEEP			\$ 1,676.30	\$ 5,000.00	\$ 5,000.00	\$ -

63101 RECREATION

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
63101	58855	Additonal Equipment - Vehicles SHARED USE PATH			\$ -	\$ 20,000.00	\$ -	\$ (20,000.00)
TOTALS			\$ 21,865.61	\$ 18,005.70	\$ 15,481.05	\$ 44,218.07	\$ 46,965.00	\$ 2,746.93

**Town of Williamstown
Sewer Rate Analysis**

	FY23 BUDGET	FY24 BUDGET	FY25 PROPOSED	AMOUNT CHANGE
Revenue				
Charges	\$120,000.00	\$120,000.00	\$120,000.00	\$0.00
Fees & Misc. Rev	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00
To/From Reserve	\$100,000.00		\$93,732.31	\$93,732.31
TOTAL	\$224,500.00	\$124,500.00	\$218,232.31	\$93,732.31

Expense				
Wages & Benefits	\$277,714.77	\$290,260.62	\$305,789.03	\$15,528.41
Services & Supplies	\$102,524.84	\$103,156.43	\$111,093.43	\$7,937.00
Misc Expense	\$4,530.60	\$3,817.00	\$3,992.85	\$175.85
Total Operating Expenses	\$384,770.21	\$397,234.05	\$420,875.31	\$23,641.26
Capital	\$423,000.00	\$50,000.00	\$325,000.00	\$275,000.00
Debt	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00
Transfer to GF	\$82,219.00	\$82,219.00	\$82,219.00	\$0.00
Transfer to OPEB Trust	\$900.00	\$2,600.00	\$658.00	-\$1,942.00
To/From Reserve	\$0.00	\$229,446.95		-\$229,446.95
TOTAL	\$915,889.21	\$786,500.00	\$853,752.31	\$67,252.31

Revenue	\$224,500.00	\$124,500.00	\$218,232.31	\$93,732.31
Less Expense	\$915,889.21	\$786,500.00	\$853,752.31	\$67,252.31
To be Raised	\$691,389.21	\$662,000.00	\$635,520.00	\$26,480.00

Estimated Usage	208,800	200,000	192,000	Increase
Rate-Town	\$3.31	\$3.31	\$3.31	\$0.00
Yield	\$691,389.21	\$662,000.00	\$635,520.00	

HOOSAC WATER QUALITY DISTRICT

	FY23 PROJECTION	FY24 PROJECTION	FY25 PROPOSED	AMOUNT CHANGE
	\$854,110.89	\$940,834.43	\$1,029,848.48	\$89,014.05
Estimated Usage	203,000	202,000	200,000	
Rate-HWQD	\$4.21	\$4.66	\$5.15	\$0.49
Yield	\$854,110.89	\$940,834.43	\$1,029,848.48	

Cold Spring Road	\$3.97	\$3.97	\$3.97	\$0.00
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Free Cash 7/1/23	\$149,320.00
Certified Free Cash 7/1/22	\$14,227.00
Certified Free Cash 7/1/21	\$345,803.00

FUNDING

Operations:	
ATM Article Cap Projects	\$325,000.00
ATM Article Operations	\$1,475,723.79
ATM Article OPEB	\$658.00
ATM Article Transfers	\$82,219.00
Total Funding	\$1,883,600.79

Historical Rates-Town

FY21	\$2.55	
FY22	\$2.55	\$0.00
FY23	\$3.31	\$0.76
FY24	\$3.31	\$0.00
FY25	\$3.31	\$0.00

Historical Rates-HWQD

FY21	\$3.40	
FY22	\$3.40	\$0.00
FY23	\$4.21	\$0.81
FY24	\$4.66	\$0.45
FY25	\$5.15	\$0.49

Historical Rates-CSR

FY21	\$3.06	
FY22	\$3.06	\$0.00
FY23	\$3.97	\$0.91
FY24	\$3.97	\$0.00
FY25	\$3.97	\$0.00

44101 SEWER

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
44101	51111	Wages - Sewer Dept. Superintendent SALARY SPLIT 50% WATER, 50% SEWER, WAGE ADJ PER COMP STUDY	\$ 42,824.72	\$ 42,500.00	\$ 21,370.51	\$ 43,775.00	\$ 48,775.00	\$ 5,000.00
44101	51112	Wages - W/S Admin Assistant SALARY SPLIT 60% DPW DIRECTOR, 20% WATER, 20% SEWER, 3% COLA + STEP	\$ 11,330.05	\$ 11,330.00	\$ 5,610.49	\$ 11,669.90	\$ 12,921.69	\$ 1,251.79
44101	51114	Wages - Foremen SALARY SPLIT 50/50 WATER & SEWER, 3% COLA	\$ 34,197.52	\$ 36,200.38	\$ 17,034.16	\$ 34,888.76	\$ 35,935.47	\$ 1,046.72
44101	51116	Wages - Laborers 3.0% COST OF LIVING INCREASE PER UNION CONTRACT	\$ 118,176.43	\$ 118,219.60	\$ 58,671.44	\$ 128,989.69	\$ 133,361.81	\$ 4,372.13
44101	51123	Wages - P.T. Clerical 3.0% COST OF LIVING INCREASE	\$ -	\$ 13,016.60	\$ -	\$ 13,407.09	\$ 13,809.31	\$ 402.21
44101	51131	Wages - Overtime	\$ 16,791.31	\$ 13,000.00	\$ 8,988.62	\$ 13,390.00	\$ 13,791.70	\$ 401.70
44101	51145	Wages - Longevity UNION: 1 @ 5 YRS = \$300 1 @ 6 YRS = \$375 NON-UNION: 2 @ 20 YRS = \$525 * 2 (50/50 SPLIT WATER/SEWER)	\$ 950.00	\$ 950.00	\$ 1,300.00	\$ 1,300.00	\$ 1,725.00	\$ 425.00
44101	51171	Benefits - Work Comp Ins	\$ 3,266.78	\$ 3,784.00	\$ 3,878.00	\$ 3,784.00	\$ 3,973.20	\$ 189.20
44101	51174	Benefits - Health Insur	\$ 24,631.18	\$ 34,198.20	\$ 13,028.00	\$ 34,540.18	\$ 36,979.84	\$ 2,439.66
44101	51177	Benefits - Uninsured Medical CDL PHYSICALS - 2 @ \$80, 1 @ \$40 (Foreman)	\$ 123.77	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	\$ -
44101	51191	Benefits - License Reimb LICENSE RENEWAL REIMBURSEMENT PER UNION CONTRACT (Hoisting, CDL)	\$ 60.00	\$ 545.00	\$ -	\$ 545.00	\$ 545.00	\$ -
44101	51192	Benefits - Uniform Allow BOOT & GLOVE ALLOWANCE PER UNION CONTRACT	\$ 1,540.08	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ -
44101	51193	Benefits - Training	\$ 581.93	\$ 2,471.00	\$ -	\$ 2,471.00	\$ 2,471.00	\$ -

44101 SEWER

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
		SEWER TRAINING \$800 UB CIS MUNIS ANNUAL APPLICATION & PACE PROGRAM						
44101	52211	Utilities - Electricity	\$ 2,166.39	\$ 3,000.00	\$ 485.75	\$ 3,000.00	\$ 3,250.00	\$ 250.00
44101	52241	Maint - Bldgs and Grounds	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -
44101	52242	Maint - Vehicles MAINTENANCE OF SEWER EQUIPMENT	\$ 4,827.48	\$ 4,000.00	\$ 766.00	\$ 4,000.00	\$ 4,000.00	\$ -
44101	52243	Maint - Office Equip	\$ 279.57	\$ 400.00	\$ 108.51	\$ 400.00	\$ 400.00	\$ -
44101	52245	Maint - Pub Works Equip	\$ 23.75	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
44101	52248	Maint - Sewer Lines	\$ 4,937.32	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -
44101	52249	Maint - Data Processing Equip UB CIS MUNIS ANNUAL APPLICATION CHARGE, USER CHARGES, PERMITTING	\$ 3,788.45	\$ 3,431.84	\$ 1,525.17	\$ 3,603.43	\$ 3,603.43	\$ (0.00)
44101	52276	Rent - Right of Way RIGHT- OF-WAY ACCESS PD TO RR FOR SIMONDS RD. PUMP STATION	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ -
44101	52306	Service - Engineer & Arch	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -
44101	52321	Service - Drug Testing	\$ 115.00	\$ 210.00	\$ 50.00	\$ 210.00	\$ 210.00	\$ -
44101	52341	Communication - Telephone	\$ 1,107.71	\$ 1,600.00	\$ 515.18	\$ 1,600.00	\$ 1,600.00	\$ -
44101	52342	Communication - Postage MAIL MISC REPORTS TO DEP & USEPA	\$ 213.75	\$ 75.00	\$ -	\$ 75.00	\$ 75.00	\$ -
44101	52344	Communication - Advertising	\$ 424.25	\$ -	\$ -			\$ -
44101	52347	Communication - Network	\$ 816.16	\$ -	\$ 349.52		\$ 500.00	\$ 500.00
44101	52384	Other Services - Laundry UNIFORM RENTAL AND LAUNDRY SERVICE FOR 4 MEN	\$ 568.21	\$ 900.00	\$ 225.44	\$ 900.00	\$ 900.00	\$ -
44101	52386	Other Services - Contract	\$ 2,541.47	\$ 10,000.00	\$ 1,783.28	\$ 10,000.00	\$ 10,000.00	\$ -

44101 SEWER

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
		W/S BILLING, MASTER METER MAINTENANCE CONTRACT ANDRUS POWER MAINTENANCE CONTRACT (Simonds Rd. pump) POLICE DETAILS						
44101	54411	Supplies - Gasoline 1700 GAL. @ \$3.40 PER GAL.	\$ 2,328.76	\$ 2,625.00	\$ 1,364.49	\$ 2,625.00	\$ 5,780.00	\$ 3,155.00
44101	54412	Supplies - Diesel Fuel 1300 GAL. @ \$4.00/gal.	\$ 6,699.25	\$ 8,500.00	\$ 2,298.32	\$ 8,960.00	\$ 5,200.00	\$ (3,760.00)
44101	54421	Supplies - Office	\$ 551.73	\$ 1,000.00	\$ 211.74	\$ 1,000.00	\$ 1,000.00	\$ -
44101	54463	Supplies - Loam	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	\$ -
44101	54482	Supplies - Tires & Tubes	\$ 1,184.00	\$ -	\$ 1,325.32		\$ 500.00	\$ 500.00
44101	54483	Supplies - Vehicle Parts	\$ 6,155.62	\$ 9,500.00	\$ 2,893.39	\$ 9,500.00	\$ 9,500.00	\$ -
44101	54531	DPW Supplies - Tools	\$ 1,083.53	\$ 1,500.00	\$ 38.69	\$ 1,500.00	\$ 1,500.00	\$ -
44101	54532	DPW Supplies - Equip	\$ 246.35	\$ -	\$ -		\$ 5,000.00	\$ 5,000.00
44101	54534	DPW Supplies - Meters	\$ 7,243.88	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -
44101	54539	DPW Supplies - Asphalt ROAD REPAIR AFTER SEWER LINE REPAIR	\$ 22.44	\$ 3,975.00	\$ 870.85	\$ 3,975.00	\$ 3,975.00	\$ -
44101	54540	DPW Supplies - Stone/Grvl	\$ 714.00	\$ 1,008.00	\$ -	\$ 1,008.00	\$ 6,000.00	\$ 4,992.00
44101	54542	DPW Supplies - Operating	\$ 1,939.15	\$ 3,000.00	\$ 989.30	\$ 3,000.00	\$ 3,000.00	\$ -
44101	54544	DPW Supplies - Syst Parts	\$ 2,011.20	\$ 4,920.00	\$ 516.80	\$ 4,920.00	\$ 4,920.00	\$ -
44101	54545	DPW Supplies - Chemicals	\$ 8,093.36	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 8,000.00	\$ -
44101	54546	DPW Supplies - Oil/Lube	\$ 956.86	\$ 300.00	\$ -	\$ 300.00	\$ 450.00	\$ 150.00
44101	54548	DPW Supplies - Sewer Line PARTS FOR PUMP STATIONS, MANHOLES & RING COVERS	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 8,000.00	\$ -

44101 SEWER

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
44101	54549	DPW Supplies - Concrete	\$ 839.03	\$ 1,080.00	\$ -	\$ 1,080.00	\$ 1,080.00	\$ -
45101	54578	Public Safety Equipment / Access NEW OSHA SAFETY EQUIPMENT UPGRADE REQUIREMENTS	\$ 1,994.39	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 2,000.00	\$ (3,000.00)
44101	54585	Supplies-Data Processing	\$ 220.00	\$ -	\$ -		\$ -	\$ -
44101	54594	Other Supply - Medical	\$ 149.54	\$ -	\$ 105.12		\$ 150.00	\$ 150.00
44101	57711	Travel	\$ 919.10	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	\$ -
44101	57741	Insurance - Property ALL INSURANCE THROUGH MIIA, 10% EST FOR FY23	\$ 1,883.33	\$ 1,173.70	\$ 1,906.00	\$ 1,407.00	\$ 1,477.35	\$ 70.35
44101	57742	Insurance - Liability	\$ 92.19	\$ 110.00	\$ 96.00	\$ 110.00	\$ 115.50	\$ 5.50
44101	57745	Insurance - Vehicle	\$ 1,894.19	\$ 2,561.90	\$ 1,935.38	\$ 2,000.00	\$ 2,100.00	\$ 100.00
44101	58872	Replace PW Equip	.	\$ 385.00			\$ -	\$ -
TOTALS			\$ 323,805.18	\$ 384,770.21	\$ 151,741.47	\$ 397,234.05	\$ 420,875.31	\$ 23,641.26

44130 SEWER CAPITAL PROJECTS

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
44130	58874	Equip - Mechanical Sewer Rodder C22SR						
44130	58843	Inflow & Infiltration Reduction					\$ 150,000.00	
44130	58843	Cold Spring Lift Station C22LS						
44130	58874	Replace Tractor Camera	\$ 85,000.00	\$ 85,000.00				
44130	58843	Hoosac Bank Stabilization	\$ 210,000.00	\$ 210,000.00				
44130	58843	Simonds Rd Lift Station	\$ 70,000.00	\$ 70,000.00				
44130	58874	4x4 Utility Body (50% W/S)	\$ 58,000.00	\$ 58,000.00				
44130	58874	Replace Jet /Vac Truck					\$ 175,000.00	
44130	58874	4x4 3/4 Ton Utility Truck (50% W/S)				\$ 50,000.00		
TOTALS			\$ 423,000.00	\$ 423,000.00	\$ -	\$ 50,000.00	\$ 325,000.00	\$ 275,000.00

44201 HOOSAC WATER QUALITY

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
44201	56693	Assessment HWQ	\$ 838,952.90	\$ 854,110.89	475769.49	\$ 940,834.43	\$ 1,029,848.48	\$ 89,014.05

71160 DEBT SERVICE -SEWER

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
71160	59925	Debt - short term	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -

99960 SEWER TRANSFERS

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
99960	59961	Transfer to General Fund	\$ 82,219.00	\$ 82,219.00	\$ 41,109.48	\$ 82,219.00	\$ 82,219.00	\$ -
99960	59968	Transfer to Trust Fund OPEB Liability	\$ 900.00	\$ 900.00		\$ 2,600.00	\$ 658.00	\$ (1,942.00)
99960	59999	Transfer to Reserve		\$ -		\$ 229,446.95		\$ (229,446.95)
TOTALS			\$ 83,119.00	\$ 83,119.00	\$ 41,109.48	\$ 314,265.95	\$ 82,877.00	\$ (231,388.95)
GRAND TOTAL SEWER			\$ 1,668,877.08	\$ 1,770,000.10	\$ 668,620.44	\$ 1,727,334.43	\$ 1,883,600.79	\$ 156,266.36

**ANNUAL FISCAL 2025
OPERATING BUDGET**

2/22/2024

	Account Numbers	FY 2025 Total	North Adams 70.57%	Williamstown 29.43%
Operating Revenues:				
Septage Fees Income	4105	\$ 140,000.00	\$ 98,798.00	\$ 41,202.00
Compost Fees Income	4110	\$ 12,000.00	\$ 8,468.40	\$ 3,531.60
Miscellaneous Revenue	4215	\$ -	\$ -	\$ -
Total Operating Revenues:		\$ 152,000.00	\$ 107,266.40	\$ 44,733.60
Operating Expenses:				
Wages	5001	\$ 522,500.00	\$ 368,728.25	\$ 153,771.75
Overtime	5002	\$ 20,000.00	\$ 14,114.00	\$ 5,886.00
Longevity	5004	\$ 4,440.00	\$ 3,133.31	\$ 1,306.69
Payroll Taxes (Medicare)	5051	\$ 9,000.00	\$ 6,351.30	\$ 2,648.70
MA Dept. of Unemployment Insurance	5052	\$ 2,000.00	\$ 1,411.40	\$ 588.60
Health/Life/Dental	5053	\$ 151,500.00	\$ 106,913.55	\$ 44,586.45
Health/Life/Dental - Retiree	5054	\$ 82,000.00	\$ 57,867.40	\$ 24,132.60
District Share of Pension	5055	\$ 152,800.00	\$ 107,830.96	\$ 44,969.04
Office Supplies / IT Services	5101	\$ 19,000.00	\$ 13,408.30	\$ 5,591.70
Books, Subscriptions Dues	5102	\$ 3,000.00	\$ 2,117.10	\$ 882.90
Training	5151	\$ 14,000.00	\$ 9,879.80	\$ 4,120.20
Travel in State	5152	\$ 5,000.00	\$ 3,528.50	\$ 1,471.50
Electricity	5201	\$ 386,000.00	\$ 272,400.20	\$ 113,599.80
No. 2 Fuel Oil/Heating	5202	\$ 65,000.00	\$ 45,870.50	\$ 19,129.50
Telephone/Telealarm	5203	\$ 5,200.00	\$ 3,669.64	\$ 1,530.36
Legal Fees	5251	\$ 3,000.00	\$ 2,117.10	\$ 882.90
Audit/Accounting Services	5252	\$ 18,000.00	\$ 12,702.60	\$ 5,297.40
Bond Fees	5253	\$ 400.00	\$ 282.28	\$ 117.72
General Maint/Plant Equipment	5301	\$ 93,500.00	\$ 65,982.95	\$ 27,517.05
Bld. & Grounds Maint/Supply	5304	\$ 28,000.00	\$ 19,759.60	\$ 8,240.40
Chemicals	5305	\$ 241,000.00	\$ 170,073.70	\$ 70,926.30
Engineering Services	5306	\$ 13,000.00	\$ 9,174.10	\$ 3,825.90
Truck/Vehicle Maintenance	5351	\$ 8,000.00	\$ 5,645.60	\$ 2,354.40
Vehicle Fuel - Trucks - Mowers	5352	\$ 3,400.00	\$ 2,399.38	\$ 1,000.62
Town Water/Hydrant Use	5401	\$ 2,500.00	\$ 1,764.25	\$ 735.75
Compost Plant Supply/Equipment	5402	\$ 60,000.00	\$ 42,342.00	\$ 17,658.00
Trash Removal	5403	\$ 5,100.00	\$ 3,599.07	\$ 1,500.93
Acute Toxicity Study Tests	5451	\$ 11,000.00	\$ 7,762.70	\$ 3,237.30
Laboratory Analysis	5452	\$ 38,000.00	\$ 26,816.60	\$ 11,183.40
Laboratory Supplies	5453	\$ 10,000.00	\$ 7,057.00	\$ 2,943.00
Lubricants	5501	\$ 4,000.00	\$ 2,822.80	\$ 1,177.20
Safety Equipment/Supplies	5502	\$ 10,000.00	\$ 7,057.00	\$ 2,943.00
Tools	5503	\$ 6,000.00	\$ 4,234.20	\$ 1,765.80
Grit Removal	5551	\$ 1,500.00	\$ 1,058.55	\$ 441.45
Purchase Services	5552	\$ 26,500.00	\$ 18,701.05	\$ 7,798.95
General Insurance	5553	\$ 57,000.00	\$ 40,224.90	\$ 16,775.10
Miscellaneous	5554	\$ 5,000.00	\$ 3,528.50	\$ 1,471.50
Operating Budget		\$ 2,086,340.00	\$ 1,472,330.14	\$ 614,009.86
Revenues		\$ 152,000.00	\$ 107,266.40	\$ 44,733.60
Total Operating Budget:		\$ 1,934,340.00	\$ 1,365,063.74	\$ 569,276.26

**HOOSAC WATER QUALITY DISTRICT
ANNUAL FISCAL 2025
CAPITAL BUDGET
2/22/2024**

Fixed Capital Cost	Account Numbers	FY 2025 Total	North Adams	Williamstown
Fixed 20 Year - L/T Improvement			54.80%	45.20%
Note Principal (Paid in full FY 2027)	26380	\$ 364,568.00	\$ 199,783.26	\$ 164,784.74
Note Interest	26994	\$ 20,073.78	\$ 11,000.43	\$ 9,073.35
Fixed 20 Year - Slope Stabilization			54.86%	45.14%
Note Principal (Paid in full FY 2029)	26380	\$ 14,867.00	\$ 8,156.04	\$ 6,710.96
Note Interest	26994	\$ 1,504.28	\$ 825.25	\$ 679.03
Fixed 20 Year - Plant Upgrade			55.98%	44.02%
Note Principal (Paid in full FY 2033)	22639	\$ 115,000.00	\$ 64,377.00	\$ 50,623.00
Note Interest	26698	\$ 36,681.26	\$ 20,534.17	\$ 16,147.09
Ten One-Year Notes - Sewer & Roof Repairs			58.81%	41.19%
Note Principal (Paid in full FY 2031)	22635	\$ 187,500.00	\$ 110,268.75	\$ 77,231.25
Note Interest	26689	\$ 56,273.13	\$ 33,094.23	\$ 23,178.90
FY2025			60.02%	39.98%
NPDES Permit Requirements		\$ 55,000.00		
WWTF Asset Management Plan		\$ 57,000.00		
		\$ 112,000.00	\$ 67,222.40	\$ 44,777.60
FY 2025 Capital Cost Plant Equipment			60.02%	39.98%
		\$ 168,500.00	\$ 101,133.70	\$ 67,366.30
Sludge Grinder Rebuild		\$ 8,500.00		
Ford 1-Ton Dump Replacement F-550		\$ 115,000.00		
Compost Fan Replacement - 5 Units		\$ 45,000.00		
TOTAL CAPITAL		\$ 1,076,967.45	\$ 616,395.23	\$ 460,572.22
GRAND TOTAL OPERATING & ACTUAL CAPITAL COSTS		\$ 3,011,307.45	\$ 1,981,458.97	\$ 1,029,848.48

FY 2024 vs. FY 2025 Operating & Capital % Increase/Decrease

Total Operating			
	North Adams	Williamstown	Total
FY24 Total Operating	\$ 1,262,707.78	\$ 514,252.22	\$ 1,776,960.00
FY25 Total Operating	\$ 1,365,063.74	\$ 569,276.26	\$ 1,934,340.00
Total Operating % Increase/Decrease	8.1%	10.7%	8.9%

Total Capital			
	North Adams	Williamstown	Total
FY24 Total Capital	\$ 557,387.31	\$ 426,582.21	\$ 983,969.52
FY25 Total Capital	\$ 616,395.23	\$ 460,572.22	\$ 1,076,967.45
Total Capital % Increase/Decrease	10.6%	8.0%	9.5%

TOTAL (North Adams & Williamstown)	FY24 Total Operating & Capital	\$ 2,760,929.52
	FY25 Total Operating & Capital	\$ 3,011,307.45
	Total % Increase/Decrease	9.1%
	Total \$ Increase/Decrease	\$ 250,377.93

North Adams	FY24 Total Operating & Capital	\$ 1,820,095.09
	FY25 Total Operating & Capital	\$ 1,981,458.97
	Total % Increase/Decrease	8.9%
	Total \$ Increase/Decrease	\$ 161,363.88

Williamstown	FY24 Total Operating & Capital	\$ 940,834.43
	FY25 Total Operating & Capital	\$ 1,029,848.48
	Total % Increase/Decrease	9.5%
	Total \$ Increase/Decrease	\$ 89,014.05

**Town of Williamstown
Water Rate Analysis**

	FY23 BUDGET	FY24 BUDGET	FY25 PROPOSED	AMOUNT CHANGE
Revenue				
Charges	\$225,000.00	\$225,000.00	\$225,000.00	\$0.00
Fees & Misc. Rev	\$13,500.00	\$13,500.00	\$13,500.00	\$0.00
To/From Reserve	\$2,528,000.00	\$66,650.68	\$18,293.63	-\$48,357.05
TOTAL	\$2,766,500.00	\$305,150.68	\$256,793.63	-\$48,357.05

Expense				
Wages & Benefits	\$393,156.08	\$388,352.68	\$379,749.31	-\$8,603.37
Services & Supplies	\$257,451.84	\$260,017.00	\$253,159.00	-\$6,858.00
Pownal Tax	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00
Misc Expense	\$20,950.60	\$20,950.00	\$21,984.32	\$1,034.32
Total Operating Expenses	\$673,058.52	\$670,819.68	\$656,392.63	-\$14,427.05
Capital	\$2,703,000.00	\$260,000.00	\$285,000.00	\$25,000.00
Debt	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00
Transfer to GF	\$117,081.00	\$117,081.00	\$117,081.00	\$0.00
Transfer to OPEB Trust	\$2,400.00	\$2,250.00	\$1,070.00	-\$1,180.00
Transfer to Reserve	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$3,520,539.52	\$1,075,150.68	\$1,084,543.63	\$9,392.95

Revenue	\$2,766,500.00	\$305,150.68	\$256,793.63	-\$48,357.05
Less Expense	\$3,520,539.52	\$1,075,150.68	\$1,084,543.63	\$9,392.95
To be Raised	\$754,039.52	\$770,000.00	\$827,750.00	\$57,750.00

Estimated Usage	196,000	200,000	215,000	Increase
Rate	\$3.85	\$3.85	\$3.85	\$0.00
TOTAL FROM RATE	\$754,039.52	\$770,000.00	\$827,750.00	

Free Cash 7/1/23	\$1,490,421.00
Certified Free Cash 7/1/22	\$1,191,934.00
Certified Free Cash 7/1/21	\$3,218,113.00

FUNDING

Operations:	
ATM Article Cap Projects	\$285,000.00
ATM Article Operations	\$663,099.00
ATM Article OPEB	\$1,070.00
ATM Article Transfers	\$117,081.00
	<u>\$1,066,250.00</u>

Reserves ATM Article	\$18,293.63
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Total Funding **\$1,084,543.63**

Historical Rates

FY21	\$3.70	
FY22	\$3.70	\$0.00
FY23	\$3.85	\$0.15
FY24	\$3.85	\$0.00
FY24	\$3.85	\$0.00

45101 WATER

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
45101	51111	Wages - Water Dept. Superintendent SALARY SPLIT 50% WATER, 50% SEWER WAGE ADJ PER COMP STUDY	\$ 42,825.24	\$ 42,500.00	\$ 21,370.75	\$ 43,775.00	\$ 48,775.00	\$ 5,000.00
45101	51112	Wages - W/S Admin Assistant SALARY SPLIT 60% DPW DIRECTOR, 20% WATER, 20% SEWER, 3% COLA + STEP	\$ 11,330.05	\$ 11,330.00	\$ 5,610.49	\$ 11,669.90	\$ \$12,921.56	\$ 1,251.66
45101	51114	Wages - Foremen SALARY SPLIT 50/50 WATER & SEWER, 3% COLA	\$ 34,197.69	\$ 36,200.38	\$ 17,034.29	\$ 34,888.76	\$ 35,935.47	\$ 1,046.72
45101	51116	Wages - Laborers 3.0% COST OF LIVING INCREASE PER UNION CONTRACT	\$ 117,590.89	\$ 178,444.41	\$ 60,979.33	\$ 172,481.43	\$ 164,646.11	\$ (7,835.31)
45101	51123	Wages - P.T. Clerical 3.0% COST OF LIVING INCREASE	\$ -	\$ 13,016.60	\$ -	\$ 13,016.00	\$ 13,809.31	\$ 793.31
45101	51131	Wages - Overtime Weekend Well Monitoring and OT as needed	\$ 16,540.43	\$ 30,000.00	\$ 7,698.58	\$ 30,000.00	\$ 30,000.00	\$ -
45101	51145	Wages - Longevity NON-UNION: 2 @ 21 YRS = \$525 * 2 (50/50 SPLIT WATER/SEWER)	\$ 1,790.00	\$ 1,790.00	\$ 1,840.00	\$ 1,840.00	\$ 1,050.00	\$ (790.00)
45101	51171	Benefits - Work Comp Ins	\$ 5,717.11	\$ 5,773.90	\$ 4,235.00	\$ 5,920.00	\$ 6,216.00	\$ 296.00
45101	51174	Benefits - Health Insur	\$ 33,847.22	\$ 66,079.80	\$ 14,018.74	\$ 66,740.60	\$ 58,104.85	\$ (8,635.75)
45101	51177	Benefits - Uninsured Medical DOT PHYSICALS	\$ 298.78	\$ 280.00	\$ -	\$ 280.00	\$ 300.00	\$ 20.00
45101	51191	Benefits - License Reimb LICENSE REIMBURSEMENT PER UNION CONTRACT	\$ 482.41	\$ 920.00	\$ 343.92	\$ 920.00	\$ 920.00	\$ -
45101	51192	Benefits - Uniform Allow BOOT & GLOVE ALLOWANCE PER UNION CONTRACT	\$ 2,600.00	\$ 1,950.00	\$ 1,950.00	\$ 1,950.00	\$ 2,200.00	\$ 250.00
45101	51193	Benefits - Training RECERTIFICATION & CONTINUING EDUCATION \$3200 MUNIS TRAINING - PACE PROGRAM W/S SPLIT COST WITH GENERAL FUND	\$ 3,234.92	\$ 4,871.00	\$ -	\$ 4,871.00	\$ 4,871.00	\$ -

45101 WATER

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
45101	52211	Utilities - Electricity	\$ 38,736.65	\$ 70,000.00	\$ 8,574.36	\$ 70,000.00	\$ 58,000.00	\$ (12,000.00)
45101	52212	Utilities - Bottled Gas	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	\$ -
45101	52241	Maint - Bldgs and Grounds	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -
45101	52242	Maint - Vehicles	\$ 2,266.17	\$ 4,000.00	\$ 55.00	\$ 4,000.00	\$ 5,000.00	\$ 1,000.00
45101	52243	Maint - Office Equip MAINTENANCE CONTRACT KONICA & MISC REPAIRS	\$ 279.55	\$ 350.00	\$ 108.50	\$ 350.00	\$ 350.00	\$ -
45101	52245	Maint - Pub Works Equip	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -
45101	52247	Maint - Communication Eqp	\$ -	\$ 1,000.00	\$ 330.61	\$ 1,000.00	\$ 1,000.00	\$ -
44101	52249	Maint - Data Processing Equip UB CIS MUNIS ANNUAL APPLICATION CHARGE, USER CHARGES, PERMITTING	\$ 3,788.45	\$ 4,431.84	\$ 1,525.17	\$ 4,432.00	\$ 4,432.00	\$ -
45101	52256	Maint - Water Meters TESTING & ANNUAL CERTIFICATION FOR MASTER METERS @ WELLS	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ (2,000.00)
45101	52306	Service - Engineer & Arch	\$ -	\$ 5,275.00	\$ -	\$ 5,275.00	\$ 5,275.00	\$ -
45101	52312	Service - Lab Analysis ANALYSIS OF STATE & FEDERALLY MANDATED SAMPLE, NEW PFOA Testing Requirements	\$ 7,345.00	\$ 12,000.00	\$ 4,072.00	\$ 12,000.00	\$ 12,000.00	\$ -
45101	52321	Service - Drug Testing DRUG & ALCOHOL TESTING	\$ 215.00	\$ 450.00	\$ 50.00	\$ 450.00	\$ 450.00	\$ -
45101	52341	Communication - Telephone	\$ 726.71	\$ 1,000.00	\$ 486.20	\$ 1,000.00	\$ 1,000.00	\$ -
45101	52342	Communication - Postage	\$ 353.86	\$ 80.00	\$ 17.60	\$ 80.00	\$ 400.00	\$ 320.00
45101	52343	Communication - Printing			\$ 85.33			
45101	52344	Communication - Advertise	\$ 785.50	\$ 800.00	\$ -	\$ 800.00	\$ 800.00	\$ -
45101	52347	Communication - Network	\$ 583.75	\$ 1,200.00	\$ 233.31	\$ 1,200.00	\$ 1,200.00	\$ -

45101 WATER

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
45101	52383	Other Services - Inspectn THIRD PARTY DAM INSPECTIONS AND PUMP STATION SPRINKLER SYSTEMS	\$ 13,262.90	\$ 20,506.00	\$ 9,252.12	\$ 20,506.00	\$ 20,506.00	\$ -
45101	52384	Other Services - Laundry UNIFORM RENTAL & LAUNDRY SERVICE FOR 3 MEN	\$ 568.21	\$ 858.00	\$ 225.44	\$ 858.00	\$ 858.00	\$ -
45101	52386	Other Services - Contract W/S BILLING, VARIOUS REPAIRS & PARTS	\$ 9,721.73	\$ 17,500.00	\$ 6,840.43	\$ 17,500.00	\$ 17,500.00	\$ -
45101	54411	Supplies - Gasoline 1820 GAL. @ \$3.40 /gal.	\$ 2,733.76	\$ 3,000.00	\$ 1,601.80	\$ 3,075.00	\$ 6,188.00	\$ 3,113.00
45101	54412	Supplies - Diesel Fuel 1300 gallons @ \$4.00	\$ 6,699.25	\$ 8,500.00	\$ 2,298.32	\$ 8,960.00	\$ 5,200.00	\$ (3,760.00)
45101	54421	Supplies - Office	\$ 605.97	\$ 1,000.00	\$ 179.76	\$ 1,000.00	\$ 1,000.00	\$ -
45101	54433	Supplies - Building		\$ -	\$ 719.69			\$ -
45101	54463	Supplies - Loam	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 1,200.00	\$ -
45101	54482	Supplies - Tires & Tubes	\$ 212.00	\$ -			\$ 250.00	\$ 250.00
45101	54483	Supplies - Vehicle Parts	\$ 5,519.12	\$ 9,000.00	\$ 2,004.33	\$ 9,000.00	\$ 9,000.00	\$ -
45101	54531	DPW Supplies - Tools	\$ 2,011.90	\$ 2,500.00	\$ 43.19	\$ 2,500.00	\$ 2,500.00	\$ -
45101	54532	DPW Supplies - Equip Part	\$ 533.21	\$ -	\$ 74.12	\$ 1,000.00	\$ 1,000.00	\$ -
45101	54533	DPW Supplies - Hydrants	\$ 11,467.16	\$ 10,500.00	\$ 8,834.68	\$ 10,500.00	\$ 10,500.00	\$ -
45101	54534	DPW Supplies - Meters	\$ 3,951.62	\$ 10,000.00	\$ 5,391.14	\$ 10,000.00	\$ 12,000.00	\$ 2,000.00
45101	54539	DPW Supplies - Asphalt	\$ 6,031.23	\$ 5,170.00	\$ 4,009.81	\$ 5,200.00	\$ 5,200.00	\$ -
45101	54540	DPW Supplies - Stone/Grvl	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -
45101	54542	DPW Supplies - Operating	\$ 3,081.57	\$ 3,800.00	\$ 924.87	\$ 3,800.00	\$ 3,800.00	\$ -

45101 WATER

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
		BATTERIES, LUMBER, PAINT, NAILS & MISC. ITEMS						
45101	54544	DPW Supplies - Syst Parts DUCTILE IRON PARTS FOR REPAIRS, BRASS, TAPPING GATES & SLEEVES	\$ 21,006.70	\$ 16,000.00	\$ 15,761.25	\$ 16,000.00	\$ 20,000.00	\$ 4,000.00
45101	54545	DPW Supplies - Chemicals AQUA MAG & CHLORINE FOR WATER TREATMENT	\$ 21,804.78	\$ 20,000.00	\$ 10,110.05	\$ 22,000.00	\$ 22,000.00	\$ -
45101	54546	DPW Supplies - Oil/Lube	\$ 1,005.39	\$ 400.00	\$ 28.74	\$ 400.00	\$ 400.00	\$ -
45101	54578	Public Safety Equipment / Access NEW OSHA SAFETY EQUIPMENT UPGRADE REQUIREMENTS	\$ 1,279.62	\$ 5,000.00	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -
45101	54585	Supplies-Data Processing	\$ 461.71	\$ -			\$ 1,000.00	\$ 1,000.00
45101	54594	Other Supply - Medical	\$ 149.59	\$ 200.00	\$ 105.13	\$ 200.00	\$ 200.00	\$ -
45101	56692	Assessment - Pownal Tax	\$ 1,425.15	\$ 1,500.00	\$ 1,470.00	\$ 1,500.00	\$ 1,500.00	\$ -
45101	56699	Assessment - Pumping ASSESSMENT FROM DEP BILLED ANNUALLY	\$ 2,315.89	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -
45101	57711	Travel	\$ 919.10	\$ -			\$ 250.00	\$ 250.00
45101	57730	Other Charges - Dues MA RURAL WATERWORKS, AM WATERWORKS; WESTERN MA WATER WORKS AM WATERWORKS STANDARDS & REVISIONS SUBSCRIPTION	\$ 2,433.00	\$ 3,000.00	\$ 950.00	\$ 3,000.00	\$ 3,000.00	\$ -
45101	57741	Insurance - Property ALL INSURANCE THROUGH MIIA, 10% EST FOR FY23	\$ 4,490.93	\$ 4,907.10	\$ 4,817.00	\$ 4,907.00	\$ 5,152.35	\$ 245.35
45101	57742	Insurance - Liability	\$ 6,898.45	\$ 8,573.40	\$ 7,168.46	\$ 8,573.00	\$ 9,001.65	\$ 428.65
45101	57745	Insurance - Vehicle	\$ 1,350.77	\$ 1,970.10	\$ 1,336.00	\$ 1,970.00	\$ 2,080.32	\$ 110.32
45101	58872	Replace Equip - Pub Works	\$ -	\$ 1,531.00	\$ -	\$ 1,531.00	\$ 750.00	\$ (781.00)
TOTALS			\$ 458,676.09	\$ 673,058.52	\$ 234,765.51	\$ 670,819.68	\$ 656,392.63	\$ (14,427.06)

45130 WATER CAPITAL PROJECTS

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
45130	58843	Equipment - Replace SCADA system C22SC						
45130	58872	Equipment - Chlorine Analyzers C22CA						
45130	58843	Cleaning Wells 1A, 3	\$ 105,000.00	\$ 105,000.00				
45130	58843	Rattlesnake Reservoir Mech Rehab	\$ 40,000.00	\$ 40,000.00				
45130	58874	4x4 Utility Body (50% W/S)	\$ 58,000.00	\$ 58,000.00				
45130	58843	Well #2 Upgrade	\$ 2,500,000.00	\$ 2,500,000.00				
45130	58874	4x4 3/4 Ton Utility Truck (50% W/S)				\$ 50,000.00		
45130	58843	Sherman Reservoir Mech Rehab				\$ 40,000.00		
45130	58843	Sherman Reservoir Emer Action Plan			\$ 16,723.76	\$ 20,000.00		
45130	58843	Replace Vac/Jet Truck					\$ 175,000.00	
45130	58843	MA DEP Mandated Svc Line Inventory			\$ 20,562.78	\$ 150,000.00		
45130	58843	Repave Water Main Break Route 7					\$ 110,000.00	
TOTALS			\$ 2,703,000.00	\$ 2,703,000.00	\$ 37,286.54	\$ 260,000.00	\$ 285,000.00	\$ 25,000.00

71161 DEBT SERVICE - WATER

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
71161	59925	Debt - short term	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -
TOTALS				\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -

99961 WATER TRANSFERS

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
99961	59961	Transfer to General Fund	\$ 117,081.00	\$ 117,081.00	\$ 58,540.50	\$ 117,081.00	\$ 117,081.00	\$ -
99961	59968	Transfer to Trust Fund OPEB Liability	\$ 2,400.00	\$ 2,400.00		\$ 2,250.00	\$ 1,070.00	\$ (1,180.00)
99961	59999	Transfer to Reserve						
TOTALS			\$ 119,481.00	\$ 119,481.00	\$ 58,540.50	\$ 119,331.00	\$ 118,151.00	\$ (1,180.00)
GRAND TOTAL WATER			\$ 3,281,157.09	\$ 3,520,539.52	\$ 330,592.55	\$ 1,075,150.68	\$ 1,084,543.63	\$ 9,392.94

**Town of Williamstown
Transfer Station Rate Analysis**

	FY23 BUDGET	FY24 BUDGET	FY25 PROPOSED	AMOUNT CHANGE
Revenue				
Stickers	\$115,000.00	\$99,600.00	\$113,820.00	\$14,220.00
Bags/Tags	\$81,812.00	\$68,000.00	\$60,360.00	-\$7,640.00
Disposal/Sale	\$36,225.00	\$36,225.00	\$36,225.00	\$0.00
Use of Reserve	\$0.00	\$30,487.79	\$31,709.73	\$1,221.94
Public Trash - (transfer from Genl Fund)	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00
TOTAL REVENUE	\$253,037.00	\$254,312.79	\$262,114.73	\$7,801.94
Expense				
Wages & Benefits	\$59,069.81	\$60,533.79	\$64,419.73	\$3,885.95
Utilities	\$828.00	\$828.00	\$828.00	\$0.00
Services	\$642.00	\$642.00	\$642.00	\$0.00
Supplies	\$5,900.00	\$5,900.00	\$5,900.00	\$0.00
SW District	\$25,373.50	\$26,004.00	\$28,865.00	\$2,861.00
Disposal Costs	\$159,805.00	\$159,805.00	\$161,225.00	\$1,420.00
Total Operating Expenses	\$251,618.31	\$253,712.79	\$261,879.73	\$8,166.95
Transfer to Reserve	\$1,218.69			\$0.00
Transfer to OPEB Trust	\$200.00	\$600.00	\$235.00	-\$365.00
TOTAL EXPENSE	\$253,037.00	\$254,312.79	\$262,114.73	\$7,801.95

Free Cash 7/1/23	\$100,034.00
Certified Free Cash 7/1/22	\$ 89,970.00
Certified Free Cash 7/1/21	\$ 65,664.00

TYPE	CURRENT RATE	PROPOSED RATE	EST USAGE	REVENUE
Primary	\$120.00	\$120.00	870	\$104,400.00
Secondary	\$20.00	\$20.00	273	\$5,460.00
Temporary	\$20.00	\$20.00	198	\$3,960.00
Large				\$0.00
Small				\$0.00
Tags	\$2.00	\$2.00	30,180	\$60,360.00
Disposal/Sale				\$36,225.00
TOTAL TRANSFER STATION REVENUE				\$210,405.00
Use of Reserve				\$31,709.73
PUBLIC TRASH GENERAL FUND TRANSFER				\$20,000.00
				\$262,114.73
FUNDING				
Operations:				
ATM Article		\$241,879.73		
ATM Article OPEB		\$235.00		
		\$242,114.73		
Subsidy from General Fund (taxation):				
ATM Article		\$20,000.00		
Total Funding		\$262,114.73		

43101 TRANSFER STATION

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
43101	51116	Wages - Laborers 3.0% COL INCREASE	\$ 46,845.31	\$ 46,845.24	\$ 23,108.60	\$ 48,065.73	\$ 49,698.28	\$ 1,632.55
43101	51131	Wages - Overtime	\$ 3,371.41	\$ 1,174.20	\$ 1,386.90	\$ 1,209.43	\$ 3,000.00	\$ 1,790.57
43101	51144	Wages - Holiday Pay 11 PAID HOLIDAYS & 1 FRIDAY HOLIDAYS (DOUBLE) ADDT'L PAID TIME	\$ 2,317.59	\$ 2,512.77	\$ 1,309.75	\$ 2,588.15	\$ 2,475.40	\$ (112.76)
43101	51145	Wages - Longevity 1 @ 12 YRS	\$ 660.00	\$ 600.00	\$ 660.00	\$ 660.00	\$ 660.00	\$ -
43101	51174	Benefits - Health Insur	\$ 6,656.29	\$ 7,287.60	\$ 3,536.50	\$ 7,360.48	\$ 7,936.05	\$ 575.58
43101	51192	Benefits - Uniform Allow BOOT, GLOVE AND LICENSE	\$ 650.00	\$ 650.00	\$ 1,300.00	\$ 650.00	\$ 650.00	\$ -
43101	52211	Utilities - Electricity	\$ 443.03	\$ 700.00	\$ 99.33	\$ 700.00	\$ 700.00	\$ -
43101	52231	Utilities - Water & Sewer	\$ 91.14	\$ 128.00	\$ 70.11	\$ 128.00	\$ 128.00	\$ -
43101	52241	Buildings & Grounds	\$ 893.39	\$ -				
43101	52290	Service - Demo Disposal <i>Demolition Disposal - 2 pulls per</i>	\$ 26,246.62	\$ 25,000.00	\$ 10,340.53	\$ 25,000.00	\$ 25,000.00	\$ -
43101	52291	Service - Garbage Removal	\$ 1,589.80					
43101	52292	Service - Paper Disposal <i>Paper Disposal - \$397/haul PLUS \$60 per ton Avg 8 pulls per month, and 8 tons per month Anticipate savings from packer</i>	\$ 36,455.33	\$ 36,000.00	\$ 16,030.89	\$ 36,000.00	\$ 36,000.00	\$ -
43101	52293	Service - Electronic Disposal TVS AND MONITORS	\$ 1,750.00	\$ 3,225.00	\$ 1,250.00	\$ 3,225.00	\$ 3,225.00	\$ -

43101 TRANSFER STATION

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
43101	52296	Service - Metal Disposal	\$ 21.00	\$ -				
43101	52297	Service - Refuse Disposal <i>Avg 30 tons per month and 5 hauls per month \$397/haul PLUS \$115/ton</i>	\$ 41,150.97	\$ 60,000.00	\$ 17,594.35	\$ 60,000.00	\$ 60,000.00	\$ -
43101	52299	Service - Glass Disposal <i>Avg 5 pulls per month and 8 tons per month \$397/haul PLUS \$171/ton</i>	\$ 33,469.34	\$ 35,580.00	\$ 13,823.96	\$ 35,580.00	\$ 37,000.00	\$ 1,420.00
43101	52341	Communication - Telephone <i>Average \$16 per month</i>	\$ 156.30	\$ 192.00	\$ 82.10	\$ 192.00	\$ 192.00	\$ -
43101	52343	Communication - Printing	\$ 503.00					
43101	52383	Other Services - Inspectn ANNUAL FIRE EXTINGUISHER INSPECTION	\$ 186.75	\$ 200.00		\$ 200.00	\$ 200.00	\$ -
43101	52384	Other Services - Laundry UNIFORM RENTAL AND CLEANING FOR ATTENDANT	\$ 229.10	\$ 250.00	\$ 97.35	\$ 250.00	\$ 250.00	\$ -
43101	52386	Contract Services		\$ -				
43101	54433	Supplies - Building Maint	\$ 42.58	\$ -	\$ 779.49			
43101	54542	DPW Supplies - Operating BAGS, STICKERS, LF SLIPS, TEMP PASSES	\$ 4,870.45	\$ 5,000.00	\$ 281.48	\$ 5,000.00	\$ 5,000.00	\$ -
43101	54545	DPW Supplies - Chemicals DEODORIZERS AND DISINFECTANTS	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -
43101	54578	Public Safety Equipment / Access <i>Created to track OSHA required purchases</i>	\$ 49.40	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	\$ -
43101	54594	Other Supply - Medical FIRST AID KIT MAINTENANCE	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -

43101 TRANSFER STATION

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
43101	56695	Assessment - Reg Waste NORTHERN BERKSHIRE SOLID WASTE ASSESSMENT FY25 Prelim budget number	\$ 25,373.50	\$ 25,373.50	\$ 26,027.27	\$ 26,004.00	\$ 28,865.00	\$ 2,861.00
TOTALS			\$ 234,022.30	\$ 251,618.31	\$ 117,778.61	\$ 253,712.79	\$ 261,879.73	\$ 8,166.95

99970 TRANSFER STATION

ORG	OBJ	DESCRIPTION		2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
99970	59999	Transfer to Reserve		\$1,218.69				\$ -
99970	59968	Transfer to Trust Fund OPEB Liability	\$ 200.00	\$ 200.00		\$ 600.00	\$ 235.00	\$ (365.00)
GRAND TOTALS			\$ 234,222.30	\$ 253,037.00	\$ 117,778.61	\$ 254,312.79	\$ 262,114.73	\$ 7,801.95

52301 MENTAL HEALTH SERVICES

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
52301	51111	Wages	\$ -	\$ -		\$ -		\$ -
52301	52343	Printing			\$ 481.00			\$ -
52301	52386	Services - Consultants	\$ -	\$ 30,000.00		\$ 30,000.00	\$ 30,000.00	\$ -
52301	54421	Office Supplies	\$ -	\$ 500.00		\$ 500.00	\$ 500.00	\$ -
52301	54586	Supplies - Software	\$ -					\$ -
TOTALS			\$ -	\$ 30,500.00	\$ 481.00	\$ 30,500.00	\$ 30,500.00	\$ -

54101 COUNCIL ON AGING

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
54101	51111	Wages - COA Director 3.0% COST OF LIVING INCREASE	\$ 74,405.36	\$ 74,405.62	\$ 36,845.00	\$ 76,637.78	\$ 78,936.91	\$ 2,299.13
54101	51112	Wages - Outreach Coordinator WAGE ADJ PER COMP STUDY	\$ 49,999.77	\$ 50,000.00	\$ 24,759.50	\$ 51,500.00	\$ 58,000.00	\$ 6,500.00
54101	51116	Wages - Van Driver 3.0% COST OF LIVING INCREASE	\$ 38,084.61	\$ 38,084.78	\$ 18,859.25	\$ 39,227.33	\$ 40,404.15	\$ 1,176.82
54101	51123	Wages - P.T. Clerical 3.0% COST OF LIVING INCREASE	\$ 24,194.71	\$ 24,194.70	\$ 11,935.15	\$ 24,920.54	\$ 25,668.16	\$ 747.62
54101	51126	Wages - P.T. Laborers 3.0% COST OF LIVING INCREASE	\$ 4,887.89	\$ 5,227.25	\$ 1,628.81	\$ 5,384.07	\$ 5,545.59	\$ 161.52
54101	51128	Wages - P.T. Custodian 3.0% COST OF LIVING INCREASE	\$ 11,611.37	\$ 11,611.30	\$ 5,040.64	\$ 11,959.71	\$ 12,318.50	\$ 358.79
54101	51145	Wages - Longevity 1 @ 25 YRS = \$1,250 1 @ 7 YRS = \$350	\$ 1,400.00	\$ 1,150.00	\$ 1,500.00	\$ 1,500.00	\$ 1,600.00	\$ 100.00
54101	51177	Uninsured Medical DOT PHYSICALS, \$120 x 2 EMPLOYEE	\$ 220.00	\$ 190.00	\$ 175.10	\$ 240.00	\$ 200.00	\$ (40.00)
54101	51193	Training	\$ -	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 200.00
54101	52211	Utilities - Electricity	\$ 620.23	\$ 1,000.00	\$ 139.07	\$ 1,000.00	\$ 1,000.00	\$ -
54101	52214	Utilities - Natural Gas	\$ 2,674.72	\$ 3,000.00	\$ 883.74	\$ 3,600.00	\$ 3,600.00	\$ -
54101	52241	Maint - Bldgs and Grounds STRIP FLOORS/WAX	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -
54101	52242	Maint - Vehicles	\$ 1,383.68	\$ 1,250.00	\$ 332.43	\$ 1,250.00	\$ 1,250.00	\$ -

54101 COUNCIL ON AGING

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
		MAINTENANCE AND REPAIRS OF BRTA VAN						
54101	52243	Maint - Office Equip MACFARLANE MAINTENANCE AGREEMENT	\$ 610.00	\$ 600.00	\$ 640.00	\$ 625.00	\$ 625.00	\$ -
54101	52271	Rent - Bldg and Office	\$ 20,750.00	\$ 24,906.36	\$ 10,375.00	\$ 24,906.36	\$ 24,906.00	\$ (0.36)
54101	52321	Service - Drug Testing FEDERAL MANDATED TESTING FOR VAN DRIVERS	\$ 91.00	\$ 300.00	\$ -	\$ 200.00	\$ 200.00	\$ -
54101	52341	Communication - Telephone AVERAGE \$42.00/MO FOR WIRELESS - VAN DRIVER 2 CELL PHONES FOR COA \$52/MONTH	\$ 1,182.78	\$ 1,104.00	\$ 622.35	\$ 1,752.00	\$ 1,752.00	\$ -
54101	52342	Communication - Postage	\$ -	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	\$ -
54101	52383	Other Services - Inspectn FIRE EXTINGUISHERS	\$ 126.50	\$ 110.00	\$ -	\$ 110.00	\$ 110.00	\$ -
54101	52386	Other Services - Contract EXERCISE PROGRAM	\$ 8,235.00	\$ 9,591.36	\$ 3,915.00	\$ 9,591.36	\$ 9,591.00	\$ (0.36)
54101	54411	Supplies - Gasoline ESTIMATED 1500 GALLONS PER YR @ \$3.40/GAL	\$ 3,539.95	\$ 5,625.00	\$ 1,356.38	\$ 5,625.00	\$ 5,100.00	\$ (525.00)
54101	54421	Supplies - Office	\$ 2,184.39	\$ 1,840.00	\$ 1,897.72	\$ 1,840.00	\$ 1,840.00	\$ -
54101	54433	Bldg Maint	\$ 303.22	\$ -	\$ -	\$ -	\$ 400.00	\$ 400.00
54101	54451	Supplies - Custodial	\$ 876.14	\$ 700.00	\$ 859.01	\$ 1,500.00	\$ 1,500.00	\$ -
54101	54491	Food Service	\$ 788.93	\$ 200.00	\$ 243.52	\$ 1,200.00	\$ 1,200.00	\$ -
54101	57711	Travel	\$ 261.57	\$ 200.00	\$ 3.60	\$ 200.00	\$ 200.00	\$ -
TOTAL			\$ 249,931.82	\$ 257,040.37	\$ 122,011.27	\$ 266,319.15	\$ 277,697.31	\$ 11,378.16

54301 VETERANS SERVICES

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
54301	51121	Wages - P.T. Veterans' Service 3.0% COST OF LIVING INCREASE	\$ 6,084.37	\$ 7,026.79	\$ -	\$ 7,237.59	\$ -	\$ (7,237.59)
54301	51145	Wages - Longevity 1 @ 52 YEARS OF SERVICE	\$ 2,550.00	\$ 2,550.00	\$ -	\$ 2,600.00	\$ -	\$ (2,600.00)
54301	52300	Service - Veterans' Agent SHARED POSITION CONTRACTED THROUGH NORTH ADAMS.	\$ 12,738.36	\$ 12,363.83	\$ 6,551.34	\$ 13,120.51	\$ 13,514.13	\$ 393.62
54301	54421	Other Supply - Office	\$ -	\$ -	\$ -	\$ 50.00	\$ 50.00	\$ -
54301	57770	Other Exp - Vet Benefits CURRENTLY PROVIDING BENEFITS TO 8 VETERANS; 75% REIMBURSEMENT	\$ 50,855.32	\$ 75,000.00	\$ 31,096.37	\$ 75,000.00	\$ 75,000.00	\$ -
TOTALS			\$ 72,228.05	\$ 96,940.63	\$ 37,647.71	\$ 98,008.10	\$ 88,564.13	\$ (9,443.98)

69201 VETERANS GRAVES AND HOLIDAYS

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
69201	54595	Other Supply - Holiday MEMORIAL FLAGS AND FLAG HOLDERS	\$ -	\$ 3,200.00	\$ -	\$ 3,500.00	\$ 3,500.00	\$ -
TOTALS			\$ -	\$ 3,200.00	\$ -	\$ 3,500.00	\$ 3,500.00	\$ -

61101 LIBRARY

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
61101	51111	Wages - Library Director 3.0% COST OF LIVING INCREASE	\$ 79,963.62	\$ 79,963.41	\$ 39,597.25	\$ 82,362.31	\$ 82,400.00	\$ 37.69
61101	51112	Wages - Children's Librarian 3.0% COST OF LIVING INCREASE	\$ 33,522.84	\$ 33,454.40	\$ 19,218.75	\$ 34,458.03	\$ 41,174.25	\$ 6,716.22
61101	51113	Wages - Library Admin Assist 3.0% COST OF LIVING INCREASE	\$ 48,927.06	\$ 48,927.06	\$ 24,843.76	\$ 50,394.87	\$ 53,225.25	\$ 2,830.38
61101	51118	Wages - Custodian 3.0% COST OF LIVING INCREASE; POSTION FORMERLY SPLIT WITH TRUSTEES EFFECTIVE FY24 POSITION TO BE 100% FUNDED BY TOWN	\$ 16,371.48	\$ 16,371.75	\$ 23,000.00	\$ 33,725.91	\$ 49,464.72	\$ 15,738.81
61101	51122	Wages - Admin Assist 3.0% COST OF LIVING INCREASE - CHILDREN'S ASST LIBRARIAN @ 37.5 HRS PER WK 3.0% COST OF LIVING INCREASE - REFERENCE LIBRARIAN @ 37.5 HRS PER WK 3.0% COL CIRCULATION/CATALOGER 1 @ 34.0 HRS PER WK, 1 @ 37.5 HRS PER WK	\$ 142,697.26	\$ 143,700.25	\$ 77,770.07	\$ 147,024.10	\$ 179,242.40	\$ 32,218.30
61101	51123	Wages - P.T. Clerical 3.0% COST OF LIVING INCREASES FOR: ADULT CIRCULATION DESK @ 25 HRS PER WK 2 PT CIRCULATION @ 20 HRS PER WK THE ABOVE ALSO INCLUDES A PT SUB 14.0 HRS PER WK AVG TOTAL FY25 INCLUDES 2 PT LIB CLERKS @ 12.0 HRS PER WK	\$ 70,327.27	\$ 67,750.81	\$ 48,140.01	\$ 70,932.17	\$ 109,037.45	\$ 38,105.28
61101	51131	Wages - Overtime SNOW SHOVELING, FLOOR WAXING, RUG CLEANING	\$ 1,057.50	\$ 2,000.00	\$ 765.00	\$ 2,000.00	\$ 1,500.00	\$ (500.00)
61101	51132	Wages - Wage Adjustments per Compensation Study UPDATE WAGE SCHEDULE FOR POSITIONS FY24		\$ -		\$ 50,000.00		\$ (50,000.00)
61101	51145	Wages - Longevity 2 @ 6 YRS \$300 = \$600 1 @ 10 YRS \$500	\$ 3,250.00	\$ 3,250.00	\$ 3,950.00	\$ 3,950.00	\$ 2,950.00	\$ (1,000.00)

61101 LIBRARY

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
		1 @ 11 YRS \$550 1 @ 26 YRS \$1300						
61101	51193	Benefits - Training	\$ 71.10	\$ -				\$ -
61101	52211	Utilities - Electricity	\$ 4,359.34	\$ 6,000.00	\$ 977.44	\$ 6,000.00	\$ 5,500.00	\$ (500.00)
61101	52214	Utilities - Natural Gas	\$ 11,903.75	\$ 10,000.00	\$ 3,468.16	\$ 12,000.00	\$ 12,000.00	\$ -
61101	52231	Utilities - Water & Sewer	\$ 728.44	\$ 500.00	\$ 233.81	\$ 500.00	\$ 500.00	\$ -
61101	52241	Maint - Bldgs and Grounds	\$ 4,963.25	\$ 2,000.00	\$ 500.08	\$ 2,000.00	\$ 5,000.00	\$ 3,000.00
61101	52243	Maint - Office Equip MONTHLY SERVICE CONTRACT FOR TWO COPIERS INCREASED	\$ 1,924.71	\$ 1,775.00	\$ 515.58	\$ 2,000.00	\$ 2,000.00	\$ -
61101	52249	Data Processing Equip CWMARS - TOWN PAYS PARTIAL FUNDING TOWARD A \$20,000 ANNUAL CONTRACT	\$ 2,048.10	\$ 3,000.00	\$ 460.15	\$ 3,000.00	\$ 3,000.00	\$ -
61101	52341	Communication - Telephone	\$ 4,085.69	\$ 3,720.00	\$ 1,703.06	\$ 4,100.00	\$ 4,000.00	\$ (100.00)
61101	52342	Postage	\$ 235.37	\$ 150.00	\$ -	\$ 150.00	\$ 250.00	\$ 100.00
61101	52343	Communication - Printing MAILING CARDS ONLINE APPLICATION	\$ 385.00	\$ -	\$ 159.10		\$ -	\$ -
61101	52347	Communication - Internet DOMAIN FEE	\$ -	\$ 75.00	\$ -	\$ -	\$ -	\$ -
61101	52383	Other Services - Inspectn FIRE EXTINGUISHERS AND SMOKE ALARMS	\$ 322.65	\$ 400.00	\$ 138.75	\$ 400.00	\$ 400.00	\$ -
61101	52385	Other Services - Pest Ctl MONTHLY SERVICE FOR RODENT AND INSECT CONTROL INCREASED	\$ 1,140.00	\$ 900.00	\$ 535.00	\$ 1,000.00	\$ 1,000.00	\$ -

61101 LIBRARY

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
61101	52386	Other Services - Contract WMS COLLEGE STUDENT @ 6 HRS PER WEEK PER SEMESTER (COLLEGE PAYS 75%)	\$ -	\$ 235.00	\$ -	\$ 235.00	\$ -	\$ (235.00)
61101	54421	Supplies - Office	\$ 3,523.46	\$ 2,000.00	\$ 2,158.56	\$ 3,000.00	\$ 3,000.00	\$ -
61101	54433	Building Maintenance	\$ 2,442.17	\$ 1,600.00	\$ 4,730.33	\$ 2,500.00	\$ 2,500.00	\$ -
61101	54451	Supplies - Custodial ICE MELT, BUILDING SUPPLIES, POWER EQUIPMENT ETC.	\$ 4,145.73	\$ 1,650.00	\$ 2,011.31	\$ 2,500.00	\$ 2,500.00	\$ -
61101	54581	Lib Supplies - Books	\$ 53,978.44	\$ 59,592.00	\$ 26,285.95	\$ 59,592.00	\$ 60,000.00	\$ 408.00
61101	54582	Lib Supplies - Media	\$ 14,144.56	\$ 24,225.65	\$ 4,206.79	\$ 24,225.65	\$ 20,000.00	\$ (4,225.65)
61101	54583	Lib Supplies - Operational	\$ 6,522.21	\$ 2,500.00	\$ 856.60	\$ 3,500.00	\$ 3,500.00	\$ -
61101	54584	Supplies - Subscriptions	\$ 7,020.26	\$ 4,070.27	\$ 7,606.01	\$ 4,070.27	\$ 8,000.00	\$ 3,929.73
61101	54586	Software	\$ 5,902.48	\$ 2,200.00	\$ 500.00	\$ 2,200.00	\$ 2,500.00	\$ 300.00
61101	54593	Recreation Supplies	\$ 279.07	\$ -	\$ 550.00		\$ -	
61101	57730	Other Charges - Dues AM LIB ASSC, MA LIB ASSC, NE LIB ASSC	\$ 871.00	\$ 850.00	\$ 120.00	\$ 600.00	\$ 600.00	\$ -
61101	58851	Addtl Equip - Office PUBLIC COMPUTER REPLACEMENT	\$ 1,891.06	\$ -	\$ 789.99	\$ 2,000.00	\$ 2,000.00	\$ -
TOTAL			\$ 529,004.87	\$ 522,860.59	\$ 295,791.51	\$ 610,420.31	\$ 657,244.07	\$ 46,823.76



Financial Committee - February 2024

Milne Library Other Income Sources

The following income sources contribute to programs and services that complement the Town operating budget of the library. These funds are essential expenditures to provide many ongoing supplies and services and a few are a one-time expense.

Revolving Fund - Revenue (Fines and Fees) Pays for partial CW MARS (note: Library is fine free as of 10/21)

2023- \$5,395

Museum Passes

2023- Friends now funding - \$1225

State Aid - Revenue Pays for partial CW MARS

2023- \$17,479

Friends of the Library Funds Children's Room (Summer Reading Program, crafts, furniture, online databases and seasonal programs for kids, teens and adults). Professional development – library conferences and workshops. Collections – supplements our popular materials and foreign language collections.

2023 - \$42,842

Board of Trustees - Select building or library operations needs as approved by the Board of Trustees

2023 - \$62,301.69

Other – gifts and damaged materials Many gifts have designated purchasing requirements. Includes books, movies, children's materials, and furniture from memorial gifts.

2023 - \$15,059

Grants Cultural Council grants for in-house programs

2023 - \$1,000

TOTAL - \$142,301.69 FY 2023 -\$83,853

Sarah McFarland Fund Trustees have identified as priorities: (1) implementation of the 2022-2026 Strategic Plan and (2) seed funding for the development of additional ideas or initiatives.

\$303,575.28

REVISED

FY25 CAPITAL PLAN DRAFT

GENERAL FUND

421	Highway	Vac/Jet Truck 50%	\$	350,000
421	Highway	North Hoosic Road Repair	\$	350,000
421	Highway	Dump Truck with Plow and Sander	\$	310,000
421	Highway	Whitman Street Paving	\$	75,000
411	Director	North Hoosic Road Study	\$	65,000
631	Recreation	Broadbrook Rehab & Fitness Court	\$	150,000
210	Police	Toughbooks for Cruisers	\$	56,000
155	IT	Server Upgrade	\$	40,000
		General Fund Total	\$	<u>1,396,000</u>
			\$	1,396,000

Sewer Department

441	Sewer	Vac/Jet Truck 50%-50% Sewer/Water	\$	175,000
441	Sewer	I & I	\$	150,000
		Sewer Total	\$	<u>325,000</u>

Water Department

451	Water	Vac/Jet Truck 50%-50% Sewer/Water	\$	175,000
451	Water	Repave Water Main Break Route 7	\$	110,000
		Water Total	\$	<u>285,000</u>

CAPITAL PLAN

GENERAL FUND

421	Highway	Vac/Jet Truck 50%	\$	350,000
421	Highway	North Hoosac Road Repair	\$	350,000
421	Highway	Dump Truck with Plow and Sander	\$	310,000
421	Highway	Mini Excavator	\$	120,000
421	Highway	Wheel Loader	\$	200,000
192	Facilities	DPW Garage Door Replacement	\$	60,000
411	Director	North Hoosac Road Study	\$	65,000
421	Highway	Whitman Street	\$	75,000
491	Cemetery	Dump Truck with Plow and Sander	\$	100,000
491	Cemetery	Mower with blower	\$	45,000
631	Recreation	Broadbrook Rehab & Fitness Court	\$	150,000
210	Police	Toughbooks for cruisers	\$	56,000
155	IT	Server Upgrade	\$	40,000
General Fund Total			\$	1,921,000

SEWER DEPARTMENT

441	Sewer	Vac/Jet Truck. 50% -50% Sewer/Water	\$	175,000
441	Sewer	I & I	\$	150,000
Sewer Total			\$	325,000

WATER DEPARTMENT

451	Water	Vac/Jet Truck. 50% -50% Sewer/Water	\$	175,000
451	Water	Repave Water Main Break Route 7	\$	110,000
Water Total			\$	285,000

Carryforward balances from prior years:

C23BR \$19,965.34 Brook Rd overlay

C23FS \$13,976.36 Front St mill/pave/curb

Carry forward - I will be asking to carry forward the following projects as they may not be completed by June 30. They are under a current contract to be done FY24. Contractor could not get us on their schedule until this coming construction season. Because of this scheduling, I have requested to start these projects in June in hopes of not disturbing the college and elementary school. School Street and Park Street will be a challenge to say the least if we were to attempt construction during the school season.

C24SS - School Steet paving

C24MS - Meacham Street paving

C24MP - Moorland Street paving

C24PS - Park Street paving



FY2025 – FY2029 Public Works Capital Plan (Years 1 – 5)

The following tables summarize the proposed projects for years 1 through 5 by department and by funding source, including projects funded entirely by other non-local sources.

DIRECTOR	FY2025	FY2026	FY2027	FY2028	FY2029	Sources
North Hoosac Rd Study	\$65,000	0.00	0.00	0.00	0.00	General Fund
Berkshire Dr, Colonial Dr, Orchard Ln	0.00	\$70,000	0.00	0.00	0.00	General Fund
Total:	\$65,000.00	\$70,000.00	\$ 0.00	\$ 0.00	\$ 0.00	

PUBLIC WORKS	FY2025	FY2026	FY2027	FY2028	FY2029	Sources
Vehicles	\$760,000	\$420,000	\$375,000	\$140,000	\$80,000	General Fund
Street Paving	\$425,000	\$409,000	\$1,340,000	0.00	\$605,000	General Fund
Equipment	\$365,000	\$310,000	\$300,000	\$380,000	\$110,000	General Fund
Facilities	\$60,000	\$125,000	\$615,000	\$155,000	\$140,000	General Fund
Recreation	\$150,000	0.00	0.00	0.00	0.00	General Fund
Street Paving (Chapter 90)	\$3,000,000	0.00	0.00	0.00	0.00	Chapter 90 Fund
Street Paving (Mixed Funds)				1,272,000		General/Chapter 90
Total:	\$4,760,000.00	\$1,264,000.00	\$2,630,000.00	\$1,947,000.00	\$935,000.00	

IT	FY2025	FY2026	FY2027	FY2028	FY2029	Sources
Server Upgrade	\$40,000	0.00	0.00	0.00	0.00	General Fund
Total:	\$40,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	

Police	FY2025	FY2026	FY2027	FY2028	FY2029	Sources
Toughbooks	\$56,000	0.00	0.00	0.00	0.00	General Fund
Total:	\$56,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	

SEWER	FY2025	FY2026	FY2027	FY2028	FY2029	Sources
Vehicles	\$175,000	\$30,000	\$37,500	0.00	0.00	Enterprise Fund
I & I	\$150,000	\$300,000	\$300,000	\$300,000	\$300,000	Enterprise Fund
Equipment	0.00	0.00	0.00	0.00	\$100,000	Enterprise Fund
Infrastructure	0.00	0.00	\$500,000	0.00	0.00	
Total:	\$325,000.00	\$330,000.00	\$837,500.00	\$300,000.00	\$400,000.00	

WATER	FY2025	FY2026	FY2027	FY2028	FY2029	Sources
Vehicles	\$175,000	\$30,000	\$37,500	0.00	0.00	Enterprise Fund
Infrastructure	\$110,000	\$150,000	\$700,000	0.00	0.00	Enterprise Fund
Equipment	0.00	0.00	0.00	0.00	\$100,000	Enterprise Fund
Total:	\$285,000.00	\$180,000.00	\$737,500.00	\$ 0.00	\$100,000.00	

STATE & COUNTY ASSESSMENTS

ORG	OBJ	DESCRIPTION	2023 ACTUAL	DOR CHERRY SHEET 2023	2024 ACTUAL a/o 12/31/23	DOR CHERRY SHEET 2024	DOR CHERRY SHEET 2025 PROJECTION
98201	56640	State - Air Pollution Ctl	\$ 2,298.00	\$ 2,298.00	\$ 1,200.00	\$ 2,394.00	\$ 2,454.00
98201	56641	State - NonRenewal Excise	\$ 2,180.00	\$ 1,940.00	\$ 1,092.00	\$ 2,180.00	\$ 2,540.00
98301	56663	Assessment - Reg Transit	\$ 38,857.00	\$ 38,857.00	\$ 21,648.00	\$ 43,290.00	\$ 40,397.00
TOTAL			\$ 43,335.00	\$ 43,095.00	\$ 23,940.00	\$ 47,864.00	\$ 45,391.00

Governor's Proposal

71101 DEBT SERVICE GENERAL

ORG	OBJ	DESCRIPTION	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
71101	59910	Debt - Lg-term Principal \$4.35 M BOND - 20 YR TERM DUE MAY 2025 - \$190,000 \$4.835M BOND - 20 YR TERM DUE JUNE 2038 - \$205,000	\$ 390,000.00	\$ 390,000.00	\$ -	\$ 395,000.00	\$ 395,000.00	\$ -
71101	59915	Debt - Lg-term Interest \$4.35 M BOND - 20 YR TERM DUE MAY 2025 - \$3,800 \$4.835M BOND - 20 YR TERM DUE JUNE 2038 - \$134,487.50	\$ 167,687.50	\$ 167,687.50	\$ 76,093.75	\$ 152,187.50	\$ 138,287.50	\$ (13,900.00)
71101	59930	Debt Issuance Costs		\$ -		\$ -		\$ -
TOTALS			\$ 557,687.50	\$ 557,687.50	\$ 76,093.75	\$ 547,187.50	\$ 533,287.50	\$ (13,900.00)

TOWN OF WILLIAMSTOWN, MASSACHUSETTS

\$4,835,000.00 General Obligation Police Station Bonds

Dated June 14, 2018

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/14/2018	-	-	-	-	-
12/01/2018	-	-	87,089.34	87,089.34	-
06/01/2019	160,000.00	5.000%	93,868.75	253,868.75	-
06/30/2019	-	-	-	-	340,958.09
12/01/2019	-	-	89,868.75	89,868.75	-
06/01/2020	165,000.00	5.000%	89,868.75	254,868.75	-
06/30/2020	-	-	-	-	344,737.50
12/01/2020	-	-	85,743.75	85,743.75	-
06/01/2021	170,000.00	5.000%	85,743.75	255,743.75	-
06/30/2021	-	-	-	-	341,487.50
12/01/2021	-	-	81,493.75	81,493.75	-
06/01/2022	180,000.00	5.000%	81,493.75	261,493.75	-
06/30/2022	-	-	-	-	342,987.50
12/01/2022	-	-	76,993.75	76,993.75	-
06/01/2023	190,000.00	5.000%	76,993.75	266,993.75	-
06/30/2023	-	-	-	-	343,987.50
12/01/2023	-	-	72,243.75	72,243.75	-
06/01/2024	200,000.00	5.000%	72,243.75	272,243.75	-
06/30/2024	-	-	-	-	344,487.50
12/01/2024	-	-	67,243.75	67,243.75	-
06/01/2025	205,000.00	5.000%	67,243.75	272,243.75	-
06/30/2025	-	-	-	-	339,487.50
12/01/2025	-	-	62,118.75	62,118.75	-
06/01/2026	220,000.00	5.000%	62,118.75	282,118.75	-
06/30/2026	-	-	-	-	344,237.50
12/01/2026	-	-	56,618.75	56,618.75	-
06/01/2027	230,000.00	4.000%	56,618.75	286,618.75	-
06/30/2027	-	-	-	-	343,237.50
12/01/2027	-	-	52,018.75	52,018.75	-
06/01/2028	240,000.00	4.000%	52,018.75	292,018.75	-
06/30/2028	-	-	-	-	344,037.50
12/01/2028	-	-	47,218.75	47,218.75	-
06/01/2029	245,000.00	4.000%	47,218.75	292,218.75	-
06/30/2029	-	-	-	-	339,437.50
12/01/2029	-	-	42,318.75	42,318.75	-
06/01/2030	255,000.00	4.000%	42,318.75	297,318.75	-
06/30/2030	-	-	-	-	339,637.50
12/01/2030	-	-	37,218.75	37,218.75	-
06/01/2031	265,000.00	3.000%	37,218.75	302,218.75	-
06/30/2031	-	-	-	-	339,437.50
12/01/2031	-	-	33,243.75	33,243.75	-
06/01/2032	275,000.00	3.000%	33,243.75	308,243.75	-
06/30/2032	-	-	-	-	341,487.50
12/01/2032	-	-	29,118.75	29,118.75	-
06/01/2033	285,000.00	3.000%	29,118.75	314,118.75	-
06/30/2033	-	-	-	-	343,237.50
12/01/2033	-	-	24,843.75	24,843.75	-
06/01/2034	290,000.00	3.000%	24,843.75	314,843.75	-
06/30/2034	-	-	-	-	339,687.50
12/01/2034	-	-	20,493.75	20,493.75	-
06/01/2035	300,000.00	3.125%	20,493.75	320,493.75	-
06/30/2035	-	-	-	-	340,987.50
12/01/2035	-	-	15,806.25	15,806.25	-
06/01/2036	310,000.00	3.250%	15,806.25	325,806.25	-

06/30/2036	-	-	-	-	341,612.50
12/01/2036	-	-	10,768.75	10,768.75	-
06/01/2037	320,000.00	3.250%	10,768.75	330,768.75	-
06/30/2037	-	-	-	-	341,537.50
12/01/2037	-	-	5,568.75	5,568.75	-
06/01/2038	330,000.00	3.375%	5,568.75	335,568.75	-
06/30/2038	-	-	-	-	341,137.50
Total	\$4,835,000.00	-	\$2,002,845.59	\$6,837,845.59	-

Yield Statistics

Bond Year Dollars	\$56,685.40
Average Life	11.724 Years
Average Coupon	3.5332652%
Net Interest Cost (NIC)	3.1399511%
True Interest Cost (TIC)	3.0796768%
Bond Yield for Arbitrage Purposes	2.9542203%
All Inclusive Cost (AIC)	3.1997197%

IRS Form 8038

Net Interest Cost	2.9825283%
Weighted Average Maturity	11.447 Years

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UniBank Fiscal Advisory Services, Inc.

18223 CHAMBER OF COMMERCE

ORG	OBJ	DESCRIPTION	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
18223	56698	Chamber of Commerce CHAMBER REFLECTS PORTION OF PRIOR YEAR HOTEL/MOTEL REVENUE	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 55,000.00	\$ 5,000.00
TOTALS			\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 55,000.00	\$ 5,000.00

54221 WILLIAMSTOWN COMMUNITY PRESCHOOL

ORG	OBJ	DESCRIPTION	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	CHANGE
54221	52390	Other Svces Child Care SUPPORT PRESCHOOL	\$ 50,000.00		\$ 50,000.00	\$ 50,000.00	\$ -
TOTALS			\$ 50,000.00		\$ 50,000.00	\$ 50,000.00	\$ -

63123 YOUTH CENTER

ORG	OBJ	DESCRIPTION	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	<i>CHANGE</i>
63123	52351	Recreation - Supervision YOUTH CENTER	\$ 77,000.00	\$ 77,000.00	\$ 77,000.00	\$ 50,000.00	\$ (27,000.00)
TOTALS			\$ 77,000.00	\$ 77,000.00	\$ 77,000.00	\$ 50,000.00	\$ (27,000.00)

SCHOOLS

	2023 ACTUAL	2023 BUDGET	2024 ACTUAL a/o 12/31/23	2024 BUDGET	2025 PROPOSED	<i>CHANGE</i>
30123-Mt Greylock Regional SD	\$ 12,853,355.00	\$ 12,853,355.00	\$ 6,629,443.50	\$ 13,258,887.00	\$ 13,789,242.48	\$ 530,355.48
30223-No. Berkshire Regional	\$ 318,215.80	\$ 322,418.00	\$ 192,850.82	\$ 260,059.68	\$ 270,462.07	\$ 10,402.39
TOTAL SCHOOLS	\$ 13,171,570.80	\$ 13,175,773.00	\$ 6,822,294.32	\$ 13,518,946.68	\$ 14,059,704.55	\$ 540,757.87



Northern Berkshire Vocational Regional School District

70 Hodges Cross Road, North Adams, MA 01247

www.mccanntech.org

James J. Brosnan, Superintendent
Tel. (413) 663-5383 Fax (413) 664-9424
jbrosnan@mccanntech.org

Adams
Cheshire
Clarksburg
Florida
Lanesborough
Monroe
North Adams
Savoy
Williamstown

February 21, 2024

Mr. Robert Menicocci
Town Manager
Williamstown Town Hall
31 North Street
Williamstown, Massachusetts 01267


Dear Mr. Menicocci,

The Northern Berkshire Vocational Regional School District School Committee approved the FY2025 budget at its regularly scheduled meeting on February 15, 2024. Communities are also assessed a portion of the non-reimbursed transportation cost, an additional operational assessment as well as our capital facilities improvements. These apportionments are calculated by district agreement.

We will continue to return any unused transportation funds to each community at the end of the fiscal year. You will notice the seven-year history of the practice in Table III. I can assure you that the quality of education to your students will remain exemplary. We are grateful for your continued support.

Minimum Contribution	\$306,759.00
Assessment	\$10,263.00
Transportation Assessment	\$5,934.00
Capital Assessment	\$3,731.00
Total Assessment	\$326,687.00

This budget is based on the Department of Elementary and Secondary Education's preliminary figures and during this time of fiscal uncertainty I cannot predict what constraints the Commonwealth will impose on any of us. I will keep you informed as to any changes and if you have any questions please do not hesitate to call or contact me at jbrosnan@mccanntech.org.

Very truly yours,

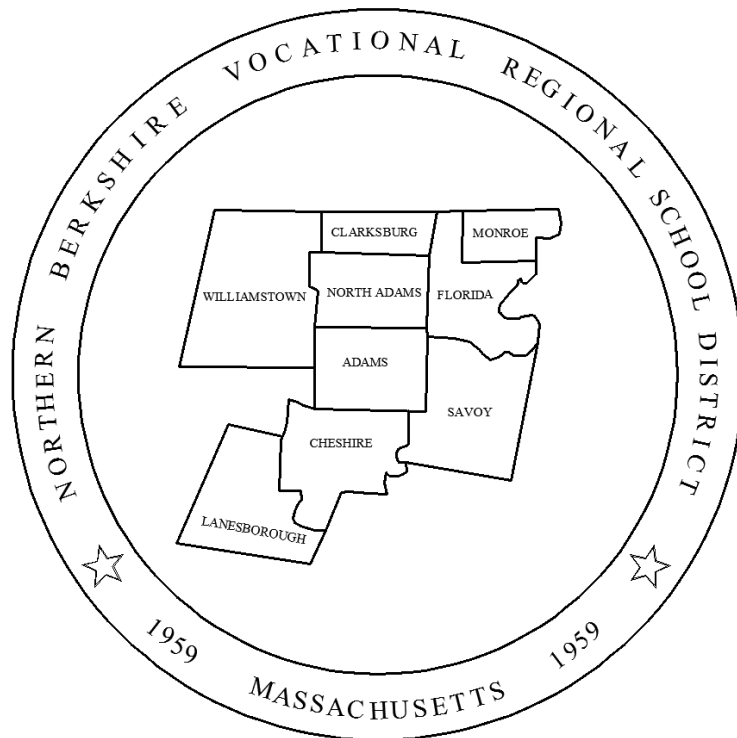


JAMES J. BROSNAN
Superintendent

cf: L. Boucher
D. Westall

Northern Berkshire Vocational Regional School District

McCann Technical School



Operating Budget
FY25 (7/1/24 - 6/30/25)

**Northern Berkshire Vocational Regional School District
Comparison of Revenue
Table I**

Source	FY21	FY22	FY23	FY24	FY25
General School Aid Chapter 70	5,071,107	5,316,141	6,273,595	6,841,032	7,033,395
Transportation Chapter 71	310,000	261,000	311,000	336,288	380,612
Tuitions	817,700	746,028	321,218	235,702	316,186
Municipal Minimum Assessment	3,173,268	3,268,863	3,451,123	3,758,739	3,906,707
Other Revenue	-	-	-	14,864	15,743
Transportation Assessment	136,000	188,150	171,015	181,691	155,756
Capital Assessment	59,163	21,670	25,940	18,260	15,105
Municipal Assessment	471,364	507,037	102,600	112,490	269,382
BUDGET TOTAL	10,038,602	10,308,889	10,656,491	11,499,066	12,092,886
NET SCHOOL SPENDING	8,244,375	8,585,004	9,724,718	10,599,771	10,940,102

Northern Berkshire Vocational Regional School District
Member Municipality Assessments
Table II

<u>Municipality</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>TOTAL</u>
Adams	866,435	844,401	865,570	893,124	939,180	
Transportation	41,602	56,069	48,568	50,401	44,640	
Assessment	152,935	150,963	29,138	31,205	77,205	
Capital	10,886	3,985	4,773	3,318	2,749	1,063,774
Cheshire	434,673	428,453	413,185	533,429	506,858	
Transportation	15,042	18,702	14,434	18,133	14,361	
Assessment	57,171	50,197	8,659	11,226	24,837	
Capital	5,147	1,898	2,296	1,658	1,374	547,430
Clarksburg	304,759	280,546	284,963	351,465	318,303	
Transportation	14,756	17,874	16,896	19,586	16,230	
Assessment	49,787	48,643	10,139	12,127	28,070	
Capital	2,426	879	1,048	743	616	363,219
Florida	170,695	248,465	255,610	323,562	356,794	
Transportation	4,420	8,937	9,491	11,973	9,984	
Assessment	11,971	23,077	5,694	7,414	17,267	
Capital	1,657	758	897	595	494	384,539
Lanesborough	252,836	242,965	260,822	346,903	365,907	
Transportation	6,786	9,351	8,089	11,247	9,672	
Assessment	19,488	24,278	4,853	6,962	16,729	
Capital	5,857	2,143	2,581	1,830	1,517	393,825
Monroe	19,124	28,416	22,703	38,675	20,119	
Transportation	585	1,223	1,060	1,817	623	
Assessment	2,012	2,062	636	1,125	1,078	
Capital	296	117	143	100	83	21,903
North Adams	741,314	859,177	925,371	883,429	927,919	
Transportation	43,955	67,057	62,284	59,467	50,885	
Assessment	144,257	184,104	37,367	36,819	88,007	
Capital	16,802	6,117	7,323	5,138	4,254	1,071,065
Savoy	146,954	76,464	118,110	142,007	164,868	
Transportation	4,134	2,032	3,164	3,270	3,427	
Assessment	15,387	5,391	1,898	2,025	5,926	
Capital	1,124	425	495	347	287	174,508
Williamstown	236,065	259,976	304,789	246,145	306,759	
Transportation	4,720	6,905	7,029	5,796	5,934	
Assessment	18,769	18,322	4,216	3,589	10,263	
Capital	14,968	5,348	6,384	4,530	3,731	326,687
TOTAL	3,839,796	3,985,720	3,750,678	4,071,180		4,346,950

**Northern Berkshire Vocational Regional School District
Comparison of Enrollment
Table III**

<u>Municipality</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Proportionate Cost %</u>
Adams	129	134	141	138	138	139	143	28.66%
Cheshire	49	43	51	46	41	50	46	9.22%
Clarksburg	38	46	50	44	48	54	52	10.42%
Florida	17	18	15	22	27	33	32	6.41%
Lanesborough	27	30	23	23	23	31	31	6.21%
Monroe	3	2	2	3	3	5	2	0.40%
North Adams	148	139	149	165	177	164	163	32.67%
Savoy	16	17	14	5	9	9	11	2.20%
Williamstown	15	20	16	17	20	16	19	3.81%
In District	442	449	461	463	486	501	499	100%
Total Enrollment	498	499	514	519	531	549	553	

Transportation Assessment Refund

<u>Municipality</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Adams	9,203.04	16,430.00	49,170.00	9,267.85	34,122.08	12,973.90
Cheshire	2,809.29	6,237.00	15,840.00	3,350.85	11,381.53	3,855.73
Clarksburg	2,940.43	4,841.00	16,830.00	3,287.22	10,877.63	4,513.41
Florida	1,022.88	2,161.00	6,600.00	984.65	5,438.81	2,535.32
Lanesborough	1,532.88	3,439.00	11,055.00	1,511.82	5,690.77	2,160.80
Monroe	384.67	383.00	660.00	130.28	744.28	283.16
North Adams	8,882.48	18,845.00	51,150.00	9,791.99	40,809.08	16,637.84
Savoy	1,343.45	2,038.00	6,270.00	921.03	1,236.62	845.19
Williamstown	1,022.88	1,914.00	7,425.00	1,051.31	4,202.20	1,877.65
TOTAL	29,142.00	56,288.00	165,000.00	30,297.00	114,503.00	45,683.00

**Northern Berkshire Vocational Regional School District
Table IV**

Our District Agreement is as follows... "Capital costs incurred...shall be apportioned on the basis of the member municipalities' equalized valuations and population, determined as to any member municipality by adding together the ratio which its equalized valuation bears to the total equalized valuations of all the member municipalities and the ratio which its population bears to the total population of all the member municipalities and dividing this sum by two...

<u>Municipality</u>	<u>Equalized Valuation</u>	<u>%</u>	<u>Population</u>	<u>%</u>	<u>Proportionate Cost</u>
Adams	593,584,400	15.11%	8,047	21.29%	18.20%
Cheshire	380,218,700	9.68%	3,215	8.50%	9.09%
Clarksburg	149,674,900	3.81%	1,643	4.35%	4.08%
Florida	185,906,300	4.73%	681	1.80%	3.27%
Lanesborough	475,467,900	12.11%	3,016	7.98%	10.04%
Monroe	31,522,700	.80%	115	0.30%	0.55%
North Adams	884,487,200	22.52%	12,777	33.80%	28.16%
Savoy	82,500,500	2.10%	646	1.71%	1.90%
Williamstown	<u>1,144,212,500</u>	29.13%	<u>7,663</u>	20.27%	24.70%
	3,927,575,100	100%	37,803	100%	100%

FY25 BUDGET

NORTHERN BERKSHIRE VOCATIONAL REGIONAL SCHOOL DISTRICT							
ACCT #	DESCRIPTION	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET	FY24 BUDGET	FY25 BUDGET
SCHOOL COMMITTEE							
1110-332-02	TREASURER/CLERICAL STIPENDS	6,730.00	6,867.00	6,867.00	7,142.00	7,357.00	7,596.00
1110-334-04	CONTRACTED SERVICES	13,590.00	13,590.00	14,150.00	15,850.00	32,160.00	32,160.00
1110-335-05	MATERIALS & SUPPLIES	100.00	100.00	100.00	100.00	100.00	100.00
1110-336-05	POSTAGE	6,200.00	6,850.00	6,850.00	6,850.00	7,393.00	8,100.00
1110-337-06	ADVERTISING	500.00	900.00	900.00	900.00	900.00	1,150.00
1110-338-06	MEMBERSHIPS	19,890.00	16,520.00	17,185.00	27,860.00	28,912.00	27,360.00
1110-339-06	CONFERENCES & TRAINING	4,200.00	4,880.00	4,030.00	4,430.00	4,730.00	6,320.00
TOTAL FOR ACCOUNT 1110		51,210.00	49,707.00	50,082.00	63,132.00	81,552.00	82,786.00
SUPERINTENDENT							
1210-311-01	SUPERINTENDENT	142,762.00	145,613.00	148,522.00	151,488.00	151,488.00	165,794.00
1230-332-02	CLERICAL SALARIES	44,960.00	45,808.00	47,951.00	61,366.00	63,937.00	66,401.00
1210-335-05	MATERIALS & SUPPLIES	800.00	1,085.00	1,270.00	1,070.00	860.00	600.00
1210-338-06	PROF ASSNS	5,360.00	5,410.00	4,460.00	5,120.00	4,173.00	4,230.00
1210-339-06	CONFERENCES & TRAINING	2,000.00	2,490.00	1,260.00	1,860.00	1,860.00	1,840.00
TOTAL FOR ACCOUNT 1210		195,882.00	200,406.00	203,463.00	220,904.00	222,318.00	238,865.00
BUSINESS AND FINANCE							
1410-332-02	CLERICAL SALARIES	180,103.00	187,062.00	194,744.00	196,020.00	203,287.00	211,828.00
1410-334-04	CONTRACTED SERVICES	22,840.00	22,798.00	22,578.00	23,460.00	29,390.00	28,465.00
1410-335-05	MATERIALS & SUPPLIES	1,000.00	600.00	1,410.00	1,610.00	2,034.00	1,830.00
TOTAL FOR ACCOUNT 1410		203,943.00	210,460.00	218,732.00	221,090.00	234,711.00	242,123.00
LEGAL SERVICE FOR SCHOOL COMMITTEE							
1430-334-04	LEGAL COUNSEL	2,500.00	2,500.00	2,500.00	2,500.00	3,000.00	2,500.00
TOTAL FOR ACCOUNT 1430		2,500.00	2,500.00	2,500.00	2,500.00	3,000.00	2,500.00
DISTRICT ADMINISTRATIVE TECHNOLOGY							
1450-334-04	CONTRACTED SERVICES	18,910.00	19,740.00	24,796.00	24,940.00	29,830.00	40,824.00
TOTAL FOR ACCOUNT 1450		18,910.00	19,740.00	24,796.00	24,940.00	29,830.00	40,824.00

FY25 BUDGET

NORTHERN BERKSHIRE VOCATIONAL REGIONAL SCHOOL DISTRICT							
ACCT #	DESCRIPTION	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET	FY24 BUDGET	FY25 BUDGET
STUDENT SERVICES							
2110-348-01	DIRECTOR OF STUDENT SERVICES	99,614.00	105,355.00	109,022.00	112,795.00	117,819.00	123,141.00
2110-348-02	CLERICAL SALARIES	26,102.00	25,357.00	26,799.00	28,270.00	28,459.00	29,889.00
2110-348-04	SPECIAL EDUCATION CONTRACTED SERVICES	2,500.00	2,500.00	3,000.00	3,000.00	3,500.00	1,866.00
2110-348-05	MATERIALS & SUPPLIES	200.00	300.00	200.00	800.00	800.00	800.00
2110-348-06	MEMBERSHIPS	1,500.00	1,500.00	1,650.00	1,650.00	1,720.00	1,800.00
TOTAL FOR ACCOUNT 2110		129,916.00	135,012.00	140,671.00	146,515.00	152,298.00	157,496.00
CURRICULUM							
2120-331-01	DEPARTMENT HEADS	11,800.00	12,036.00	12,890.00	15,650.00	16,120.00	18,271.00
2120-349-04	CONTRACTED SERVICES	-	-	-	-	-	31,460.00
TOTAL FOR ACCOUNT 2120		11,800.00	12,036.00	12,890.00	15,650.00	16,120.00	49,731.00
PRINCIPAL							
2210-312-01	PRINCIPAL	115,998.00	123,240.00	127,266.00	131,453.00	132,795.00	142,933.00
2210-313-01	ASSISTANT PRINCIPAL	102,770.00	108,415.00	112,144.00	115,978.00	117,970.00	126,519.00
2210-332-02	CLERICAL SALARIES	147,474.00	166,488.00	174,229.00	176,210.00	178,406.00	186,219.00
2210-334-04	CONTRACTED SERVICES	14,460.00	14,460.00	14,610.00	16,445.00	17,142.00	17,940.00
2210-335-05	MATERIALS & SUPPLIES	3,000.00	3,440.00	3,840.00	6,840.00	8,944.00	7,520.00
2210-337-06	ADVERTISING	1,940.00	2,365.00	3,240.00	3,160.00	4,160.00	4,160.00
2210-338-06	MEMBERSHIPS	18,060.00	10,500.00	19,625.00	22,925.00	24,388.00	28,640.00
2210-339-06	CONFERENCES & TRAINING	1,200.00	3,873.00	2,520.00	2,540.00	2,430.00	1,860.00
TOTAL FOR ACCOUNT 2210		404,902.00	432,781.00	457,474.00	475,551.00	486,235.00	515,791.00
ADMINISTRATIVE TECHNOLOGY							
2250-334-04	CONTRACTED SERVICES	10,630.00	10,590.00	8,270.00	9,370.00	10,173.00	10,590.00
2250-335-05	MATERIALS & SUPPLIES	2,390.00	1,390.00	1,060.00	1,060.00	400.00	400.00
TOTAL FOR ACCOUNT 2250		13,020.00	11,980.00	9,330.00	10,430.00	10,573.00	10,990.00
TEACHERS, ACADEMIC & TECHNICAL							
2305-331-01	TEACHING SALARIES	3,855,722.00	4,101,213.00	4,330,932.00	4,520,546.00	4,845,754.00	5,112,023.00
2305-348-01	SPECIAL EDUCATION SALARIES	306,121.00	384,293.00	392,161.00	400,671.00	406,392.00	432,960.00
TOTAL FOR ACCOUNT 2305		4,161,843.00	4,485,506.00	4,723,093.00	4,921,217.00	5,252,146.00	5,544,983.00

FY25 BUDGET

NORTHERN BERKSHIRE VOCATIONAL REGIONAL SCHOOL DISTRICT							
ACCT #	DESCRIPTION	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET	FY24 BUDGET	FY25 BUDGET
MEDICAL THERAPUTIC SERVICES							
2320-348-04	MEDICAL THERAPUTIC SERVICES	1,000.00	1,200.00	1,200.00	1,300.00	1,300.00	4,690.00
	TOTAL FOR ACCOUNT 2320	1,000.00	1,200.00	1,200.00	1,300.00	1,300.00	4,690.00
SUBSTITUTE TEACHERS							
2325-333-03	SUBSTITUTES	35,640.00	33,140.00	33,875.00	35,103.00	37,376.00	41,690.00
	TOTAL FOR ACCOUNT 2325	35,640.00	33,140.00	33,875.00	35,103.00	37,376.00	41,690.00
PARAPROFESSIONAL/INSTRUCTIONAL ASSISTANTS							
2330-348-03	PARAPROFESSIONALS	75,680.00	78,078.00	80,617.00	41,940.00	42,370.00	49,003.00
	TOTAL FOR ACCOUNT 2330	75,680.00	78,078.00	80,617.00	41,940.00	42,370.00	49,003.00
MEDIA CENTER							
2340-331-01	LIBRARIAN	72,670.00	76,860.00	79,937.00	83,568.00	85,904.00	72,520.00
2415-335-05	MEDIA MATERIALS	16,256.00	15,008.00	14,484.00	14,495.00	15,317.00	13,622.00
2415-334-04	CONTRACTED SERVICES	2,670.00	2,293.00	1,083.00	660.00	630.00	690.00
	TOTAL FOR ACCOUNT 2340	91,596.00	94,161.00	95,504.00	98,723.00	101,851.00	86,832.00
PROFESSIONAL DEVELOPMENT							
2354-331-01	PROFESSIONAL DEVELOPMENT - STIPENDS	11,820.00	11,745.00	11,265.00	13,870.00	14,849.00	19,187.00
2356-336-06	PROFESSIONAL DEVELOPMENT & TRAINING	13,860.00	14,310.00	3,892.00	5,260.00	6,040.00	22,296.00
2356-348-06	PROFESSIONAL DEVELOPMENT - SPED	4,000.00	4,000.00	4,000.00	4,500.00	4,500.00	4,750.00
	TOTAL FOR ACCOUNT 2357	29,680.00	30,055.00	19,157.00	23,630.00	25,389.00	46,233.00
TEXTBOOKS							
2410-335-05	TEXTBOOKS	17,450.00	16,322.00	4,807.00	5,010.00	13,260.00	10,166.00
	TOTAL FOR ACCOUNT 2410	17,450.00	16,322.00	4,807.00	5,010.00	13,260.00	10,166.00

FY25 BUDGET

NORTHERN BERKSHIRE VOCATIONAL REGIONAL SCHOOL DISTRICT							
ACCT #	DESCRIPTION	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET	FY24 BUDGET	FY25 BUDGET
INSTRUCTIONAL EQUIPMENT							
2420-334-04	LAUNDRY & UNIFORMS	7,108.00	9,896.00	13,630.00	15,270.00	16,370.00	16,126.00
2420-335-05	ACADEMIC SUPPLIES	9,718.00	10,245.00	8,010.00	10,420.00	12,490.00	14,927.00
2420-338-06	PROFESSIONAL ASSOCIATIONS	970.00	430.00	300.00	300.00	320.00	460.00
2420-335-05	VOCATIONAL SUPPLIES	171,750.00	174,360.00	174,943.00	199,960.00	233,606.00	267,590.00
	TOTAL FOR ACCOUNT 2420	189,546.00	194,931.00	196,883.00	225,950.00	262,786.00	299,103.00
GENERAL SUPPLIES							
2430-335-05	GENERAL SUPPLIES	5,490.00	5,443.00	4,688.00	5,688.00	5,793.00	4,833.00
	TOTAL FOR ACCOUNT 2430	5,490.00	5,443.00	4,688.00	5,688.00	5,793.00	4,833.00
INSTRUCTIONAL HARDWARE							
2451-334-04	CONTRACTED SERVICES	4,160.00	3,755.00	2,820.00	4,410.00	4,263.00	1,200.00
2451-335-05	MATERIALS & SUPPLIES	23,820.00	22,180.00	6,620.00	7,480.00	15,378.00	16,970.00
	TOTAL FOR ACCOUNT 2451	27,980.00	25,935.00	9,440.00	11,890.00	19,641.00	18,170.00
INSTRUCTIONAL HARDWARE MEDIA							
2453-334-04	CONTRACTED SERVICES	1,000.00	1,000.00	600.00	600.00	600.00	1,760.00
2453-335-05	MATERIALS & SUPPLIES	6,040.00	4,126.00	2,160.00	2,050.00	2,885.00	3,419.00
	TOTAL FOR ACCOUNT 2453	7,040.00	5,126.00	2,760.00	2,650.00	3,485.00	5,179.00
INSTRUCTIONAL SOFTWARE							
2455-334-04	CONTRACTED SERVICES	22,572.00	22,676.00	28,588.00	15,590.00	18,160.00	38,283.00
2455-335-05	MATERIALS & SUPPLIES	1,000.00	500.00	470.00	400.00	1,755.00	1,430.00
	TOTAL FOR ACCOUNT 2455	23,572.00	23,176.00	29,058.00	15,990.00	19,915.00	39,713.00

FY25 BUDGET

NORTHERN BERKSHIRE VOCATIONAL REGIONAL SCHOOL DISTRICT							
ACCT #	DESCRIPTION	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET	FY24 BUDGET	FY25 BUDGET
GUIDANCE							
2710-331-01	GUIDANCE PROFESSIONAL SALARIES	224,332.00	230,581.00	242,674.00	253,963.00	270,478.00	288,547.00
2710-332-02	CLERICAL SALARIES	26,102.00	26,357.00	26,799.00	28,270.00	28,459.00	29,589.00
2710-334-04	CONTRACTED SERVICES	18,000.00	19,470.00	17,320.00	17,172.00	22,597.00	20,112.00
2710-335-05	MATERIALS & SUPPLIES	1,400.00	1,400.00	1,400.00	1,400.00	1,473.00	600.00
TOTAL FOR ACCOUNT 2710		269,834.00	277,808.00	288,193.00	300,805.00	323,007.00	338,848.00
TESTING AND ASSESSMENT							
2720-334-04	CONTRACTED SERVICES	1,850.00	2,403.00	2,790.00	2,790.00	2,845.00	2,890.00
2720-348-04	CONTRACTED SERVICES - SPED	2,500.00	2,500.00	2,700.00	3,000.00	3,000.00	32,380.00
TOTAL FOR ACCOUNT 2720		4,350.00	4,903.00	5,490.00	5,790.00	5,845.00	35,270.00
PSYCHOLOGICAL SERVICES							
2800-334-04	CONTRACTED SERVICES	5,485.00	5,610.00	5,040.00	4,835.00	4,668.00	15,230.00
2800-348-04	CONTRACTED SERVICES - SPED	14,955.00	15,330.00	13,470.00	12,855.00	12,282.00	12,490.00
TOTAL FOR ACCOUNT 2800		20,440.00	20,940.00	18,510.00	17,690.00	16,950.00	27,720.00
MEDICAL/HEALTH SERVICE							
3200-331-01	SCHOOL NURSE	79,579.00	82,520.00	88,713.00	91,891.00	97,755.00	100,782.00
3200-333-03	OTHER SALARIES	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
3200-335-05	MATERIALS & SUPPLIES	1,500.00	1,720.00	4,485.00	3,465.00	4,172.00	4,462.00
TOTAL FOR ACCOUNT 3200		84,079.00	87,240.00	96,198.00	98,356.00	104,927.00	108,244.00
TRANSPORTATION SERVICES							
3300-334-04	REGULAR TRANSPORTATION	440,000.00	446,000.00	449,150.00	482,015.00	517,979.00	536,368.00
3300-348-04	SPECIAL EDUCATION TRANSPORTATION	2,000.00	3,200.00	3,200.00	4,000.00	4,800.00	2,200.00
TOTAL FOR ACCOUNT 3300		442,000.00	449,200.00	452,350.00	486,015.00	522,779.00	538,568.00
FOOD SERVICES							
3400-331-01	CAFETERIA SALARIES	9,612.00	9,482.00	9,644.00	10,460.00	11,240.00	10,440.00
3400-334-04	CONTRACTED SERVICES	1,960.00	2,147.00	1,875.00	2,135.00	2,297.00	2,988.00
3400-334-05	SUPPLIES AND MATERIALS	0.00	0.00	200.00	200.00	200.00	100.00
TOTAL FOR ACCOUNT 3400		11,572.00	11,629.00	11,719.00	12,795.00	13,737.00	13,528.00

FY25 BUDGET

NORTHERN BERKSHIRE VOCATIONAL REGIONAL SCHOOL DISTRICT							
ACCT #	DESCRIPTION	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET	FY24 BUDGET	FY25 BUDGET
ATHLETICS							
3510-331-01	ATHLETIC SALARIES	64,147.00	64,930.00	65,870.00	75,878.00	85,527.00	93,917.00
3510-333-03	CUSTODIAL SALARIES	11,280.00	14,820.00	14,690.00	14,320.00	15,786.00	14,990.00
3510-334-04	CONTRACTED SERVICES	97,620.00	99,720.00	104,622.00	114,630.00	116,579.00	120,393.00
3510-335-05	ATHLETIC SUPPLIES	19,420.00	24,816.00	20,940.00	18,640.00	17,994.00	16,697.00
3510-336-06	OTHER EXPENSES	600.00	600.00	600.00	700.00	800.00	800.00
	TOTAL FOR ACCOUNT 3510	193,067.00	204,886.00	206,722.00	224,168.00	236,686.00	246,797.00
OTHER STUDENT ACTIVITIES							
3520-333-03	ADVISOR STIPENDS	26,840.00	26,613.00	27,190.00	28,490.00	30,670.00	31,450.00
3520-336-06	STUDENT ACTIVITIES	31,920.00	32,343.00	31,649.00	32,820.00	34,940.00	37,660.00
	TOTAL FOR ACCOUNT 3520	58,760.00	58,956.00	58,839.00	61,310.00	65,610.00	69,110.00
SCHOOL SECURITY							
3600-332-02	CLERICAL SALARIES	0.00	20,060.00	21,461.00	22,870.00	23,674.00	23,855.00
	TOTAL FOR ACCOUNT 3600	0.00	20,060.00	21,461.00	22,870.00	23,674.00	23,855.00
CUSTODIAL SERVICES							
4110-331-01	PROFESSIONAL SALARIES	284,160.00	291,103.00	299,853.00	302,061.00	307,342.00	310,677.00
4110-333-03	OVERTIME	18,610.00	21,643.00	21,820.00	22,740.00	27,632.00	27,460.00
4110-334-04	CONTRACTED SERVICES	6,310.00	6,127.00	6,070.00	6,170.00	6,490.00	6,490.00
4110-335-05	MATERIALS & SUPPLIES	29,370.00	30,063.00	30,640.00	31,450.00	36,491.00	34,991.00
	TOTAL FOR ACCOUNT 4110	338,450.00	348,936.00	358,383.00	362,421.00	377,955.00	379,618.00
HEATING OF BUILDING							
4120-335-05	HEATING OF BUILDING - NATURAL GAS	112,360.00	112,731.00	101,690.00	105,760.00	156,380.00	156,970.00
4120-336-05	HEATING OF BUILDING - OIL	-	-	-	-	-	-
	TOTAL FOR ACCOUNT 4120	112,360.00	112,731.00	101,690.00	105,760.00	156,380.00	156,970.00

FY25 BUDGET

NORTHERN BERKSHIRE VOCATIONAL REGIONAL SCHOOL DISTRICT							
ACCT #	DESCRIPTION	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET	FY24 BUDGET	FY25 BUDGET
UTILITY SERVICES							
4130-334-04	RUBBISH REMOVAL/RECYCLING	9,460.00	10,341.00	10,192.00	10,413.00	10,792.00	11,688.00
4130-335-04	HAZMAT	3,115.00	3,349.00	2,429.00	4,872.00	3,643.00	3,692.00
4130-335-05	WATER & SEWER	7,910.00	6,102.00	4,218.00	6,122.00	8,861.00	9,103.00
4130-336-05	ELECTRICITY	130,720.00	132,000.00	118,640.00	130,860.00	142,490.00	144,429.00
4130-337-05	FUEL	6,319.00	7,488.00	7,488.00	7,940.00	9,942.00	10,699.00
4130-338-05	TELEPHONE	6,891.00	8,431.00	7,679.00	7,712.00	7,764.00	7,813.00
	TOTAL FOR ACCOUNT 4130	164,415.00	167,711.00	150,646.00	167,919.00	183,492.00	187,424.00
MAINTENANCE OF BUILDING							
4210-334-04	GROUNDS MAINTENANCE	16,420.00	16,370.00	16,487.00	15,470.00	21,176.00	23,640.00
	TOTAL FOR ACCOUNT 4210	16,420.00	16,370.00	16,487.00	15,470.00	21,176.00	23,640.00
MAINTENANCE OF BUILDING							
4220-333-04	HVAC/PLUMBING	51,560.00	56,431.00	50,890.00	50,890.00	54,937.00	50,235.00
4220-334-04	CONTRACTED SERVICES	10,940.00	10,720.00	8,397.00	9,719.00	9,413.00	12,690.00
4220-335-04	BUILDING MAINTENANCE	36,420.00	34,822.00	27,960.00	27,565.00	34,579.00	33,620.00
4220-336-04	ELECTRICAL MAINTENANCE	16,930.00	16,401.00	12,275.00	11,340.00	19,674.00	16,780.00
	TOTAL FOR ACCOUNT 4220	115,850.00	118,374.00	99,522.00	99,514.00	118,603.00	113,325.00
BUILDING SECURITY SYSTEMS							
4225-334-04	CONTRACTED SERVICES	0.00	1,350.00	800.00	800.00	2,730.00	3,040.00
4225-335-05	MATERIALS & SUPPLIES	0.00	600.00	400.00	400.00	1,200.00	2,870.00
	TOTAL FOR ACCOUNT 4230	-	1,950.00	1,200.00	1,200.00	3,930.00	5,910.00
MAINTENANCE OF EQUIPMENT							
4230-334-04	SERVICE/EQUIPMENT MAINTENANCE	11,460.00	12,028.00	10,789.00	9,920.00	13,520.00	11,330.00
4230-335-05	MATERIALS & SUPPLIES	400.00	400.00	400.00	440.00	420.00	490.00
	TOTAL FOR ACCOUNT 4230	11,860.00	12,428.00	11,189.00	10,360.00	13,940.00	11,820.00
TECHNOLOGY INFRASTRUCTURE							
4400-331-01	PROFESSIONAL SALARIES	38,750.00	42,158.00	52,420.00	57,150.00	59,653.00	62,490.00
4400-333-03	SUPPORT SALARIES	7,180.00	8,313.00	17,930.00	21,680.00	22,060.00	16,470.00
	TOTAL FOR ACCOUNT 4400	45,930.00	50,471.00	70,350.00	78,830.00	81,713.00	78,960.00

FY25 BUDGET

NORTHERN BERKSHIRE VOCATIONAL REGIONAL SCHOOL DISTRICT							
ACCT #	DESCRIPTION	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET	FY24 BUDGET	FY25 BUDGET
TECHNOLOGY INFRASTRUCTURE & SUPPORT							
4450-334-04	CONTRACTED SERVICES	20,460.00	20,000.00	15,980.00	12,420.00	17,321.00	23,748.00
4450-335-05	MATERIALS & SUPPLIES	6,000.00	6,000.00	3,000.00	3,000.00	3,000.00	1,040.00
TOTAL FOR ACCOUNT 4450		26,460.00	26,000.00	18,980.00	15,420.00	20,321.00	24,788.00
EMPLOYEE BENEFITS							
5100-334-00	MUNICIPAL RETIREMENT	269,279.00	287,732.00	325,289.00	328,166.00	343,531.00	351,825.00
5100-336-00	MEDICARE	96,810.00	98,609.00	102,569.00	106,491.00	110,894.00	117,211.00
5150-333-00	SEVERANCE	18,440.00	26,775.00	35,700.00	8,940.00	26,775.00	17,850.00
TOTAL FOR ACCOUNT 5100		384,529.00	413,116.00	463,558.00	443,597.00	481,200.00	486,886.00
INSURANCE							
5200-334-00	HEALTH / LIFE EMPLOYEES	998,641.00	1,033,308.00	1,033,852.00	1,069,592.00	1,197,590.00	1,243,632.00
5200-335-00	WORKERS COMPENSATION	41,020.00	48,764.00	58,222.00	62,330.00	62,780.00	54,185.00
5200-356-00	UNEMPLOYMENT	12,270.00	12,820.00	12,471.00	12,473.00	10,235.00	10,940.00
5250-334-00	HEALTH / LIFE RETIREES	411,231.00	351,161.00	308,577.00	283,540.00	327,796.00	303,758.00
5260-334-00	COMMERCIAL MULTI-COVERAGE	42,870.00	49,982.00	49,649.00	52,343.00	54,368.00	59,603.00
5260-356-00	STUDENT INSURANCES	12,000.00	12,000.00	12,000.00	12,000.00	11,790.00	12,000.00
TOTAL FOR ACCOUNT 5200		1,518,032.00	1,508,035.00	1,474,771.00	1,492,278.00	1,664,559.00	1,684,118.00
FACILITY IMPROVEMENTS							
7200-335-00	CAPITAL FACILITY IMPROVEMENTS	47,719.00	59,163.00	21,670.00	25,940.00	18,260.00	15,105.00
TOTAL FOR ACCOUNT 7200		47,719.00	59,163.00	21,670.00	25,940.00	18,260.00	15,105.00
LONG TERM DEBT							
8200-334-04	GYM REHABILITATION	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR ACCOUNT 8000		0.00	0.00	0.00	0.00	0.00	-
SCHOOL CHOICE TUITION							
9110-334-04	SCHOOL CHOICE TUITION	0.00	0.00	39,941.00	38,180.00	22,373.00	30,681.00
TOTAL FOR ACCOUNT 9000		0.00	0.00	39,941.00	38,180.00	22,373.00	30,681.00
BUDGET TOTALS		9,564,727.00	10,038,602.00	10,308,889.00	10,656,491.00	11,499,066.00	12,092,886.00

	FY24				FY25				Δ
	MGRS	LES	WES	MGRSD	MGRS	LES	WES	MGRSD	
Gross OPERATING Budget	\$ 12,840,227	\$ 5,274,379	\$ 8,151,248	\$ 26,265,854	\$ 13,768,276	\$ 5,295,416	\$ 8,348,023	\$ 27,411,716	\$ 1,145,862
Less expenditures not subject to appropriation:									
Regular Tuition Income	\$ (500,000)	\$ (300,000)	\$ -	\$ (800,000)	\$ (675,000)	\$ (180,000)	\$ -	\$ (855,000)	\$ (55,000)
School Choice Transfer	\$ (200,000)	\$ (110,000)	\$ (215,000)	\$ (525,000)	\$ (215,000)	\$ (140,000)	\$ (185,000)	\$ (540,000)	\$ (15,000)
Williams College Fund	\$ (161,500)	\$ -	\$ -	\$ (161,500)	\$ (161,500)	\$ -	\$ -	\$ (161,500)	\$ -
Grants	\$ (250,000)	\$ (200,000)	\$ (200,000)	\$ (650,000)	\$ (300,000)	\$ (220,000)	\$ (200,000)	\$ (720,000)	\$ (70,000)
Circuit Breaker	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (300,000)	\$ (100,000)	\$ (50,000)	\$ (50,000)	\$ (200,000)	\$ 100,000
Net OPERATING Budget	\$ 11,628,727	\$ 4,564,379	\$ 7,636,248	\$ 23,829,354	\$ 12,316,776	\$ 4,705,416	\$ 7,913,023	\$ 24,935,216	\$ 1,105,862
Less budgeted revenue:									
A. Chapter 70 Aid	\$ (2,414,806)	\$ (1,114,075)	\$ (1,328,433)	\$ (4,857,315)	\$ (2,476,664)	\$ (1,134,891)	\$ (1,360,638)	\$ (4,972,192)	\$ (114,877)
B. Chapter 71 Transportation Aid	\$ (289,769)	\$ (133,685)	\$ (159,408)	\$ (582,862)	\$ (328,789)	\$ (150,662)	\$ (180,631)	\$ (660,082)	\$ (77,220)
C. Charter Tuition Reimbursement	\$ (6,847)	\$ (3,159)	\$ (3,767)	\$ (13,773)	\$ (40,750)	\$ (18,673)	\$ (22,387)	\$ (81,810)	\$ (68,037)
D. Medicaid Reimbursement	\$ (30,000)	\$ (15,000)	\$ (13,000)	\$ (58,000)	\$ (40,000)	\$ (25,000)	\$ (20,000)	\$ (85,000)	\$ (27,000)
E. Regional Transportation Revolving	\$ (70,000)	\$ (35,000)	\$ (60,771)	\$ (165,771)	\$ -	\$ -	\$ -	\$ -	\$ 165,771
F. Transfer from E&D	\$ (150,000)	\$ (75,000)	\$ (125,000)	\$ (350,000)	\$ (405,000)	\$ (65,000)	\$ (125,000)	\$ (595,000)	\$ (245,000)
Total Budgeted Revenue	\$ (2,961,422)	\$ (1,375,920)	\$ (1,690,379)	\$ (6,027,720)	\$ (3,291,202)	\$ (1,394,226)	\$ (1,708,656)	\$ (6,394,084)	\$ (366,364)
Net OPERATING Assessments to Member Towns	\$ 8,667,305	\$ 3,188,459	\$ 5,945,869	\$ 17,801,634	\$ 9,025,574	\$ 3,311,191	\$ 6,204,367	\$ 18,541,132	\$ 739,498
Lanesborough OPERATING Assessment	\$ 2,511,976	\$ 3,188,459		\$ 5,700,436	\$ 2,605,995	\$ 3,311,191	\$ -	\$ 5,917,186	\$ 216,750
Williamstown OPERATING Assessment	\$ 6,155,329		\$ 5,945,869	\$ 12,101,198	\$ 6,419,579	\$ -	\$ 6,204,367	\$ 12,623,946	\$ 522,748
Gross CAPITAL Budget	\$ 1,670,891	\$ -	\$ -	\$ 1,670,891	\$ 1,659,575	\$ -	\$ -	\$ 1,659,575	\$ (11,316)
MGRS CAPITAL Apportionment									
Lanesborough CAPITAL Assessment	\$ 514,689			\$ 514,689	\$ 508,186			\$ 508,186	\$ (6,503)
Williamstown CAPITAL Assessment	\$ 1,157,689			\$ 1,157,689	\$ 1,151,389			\$ 1,151,389	\$ (6,300)
Total OPERATING + CAPITAL Assessment									
Lanesborough				\$ 6,215,125			3.38%	\$ 6,425,373	\$ 210,248
Williamstown				\$ 13,258,888			3.90%	\$ 13,775,336	\$ 516,448

FY25 Chapter 70/71 & Charter Aid Apportionment to School Budgets

* Based on Governor's Proposal

Inputs:

Lanesborough EQV 0.4754679

Williamstown EQV 1.1442125

LES Foundation Enrollment 205

MG Foundation Enrollment 475

WES Foundation Enrollment 397

	<u>Chapter 70</u>	<u>Chapter 71</u>	<u>Charter</u>
State Aid	\$ 4,972,196	\$ 660,082	\$ 81,810

Outputs:

	<u>% of Total</u>				
LES	22.82%	\$ 1,134,891	\$ 150,662	\$ 18,673	
MG	49.81%	\$ 2,476,664	\$ 328,789	\$ 40,750	
WES	27.36%	\$ 1,360,638	\$ 180,631	\$ 22,387	

	<u>MGRS</u>	<u>LES</u>	<u>WES</u>	<u>Total</u>		
Net Assessment Needs	\$ 8,955,574	\$ 3,311,191	\$ 6,204,367	\$ 18,471,132	Inputs to Calculations:	
MLC Applied					Minimum Local Contributions	
Lanesborough	\$ 1,131,221.22	\$ 1,621,680.78		\$ 2,752,902.00	Lanesborough	\$ 2,752,902
Williamstown	\$ 3,323,148.76		\$ 3,973,765.24	\$ 7,296,914.00	Williamstown	\$ 7,296,914
				\$ 10,049,816.00	Total	\$ 10,049,816
Above MLC Required	\$ 4,501,204	\$ 1,689,510	\$ 2,230,602	\$ 8,421,316	Foundation Enrollments by Town, by School	
Above MLC (diff between net assessment and mlc applied)					Lanesborough LES Foundation Enrollment	205 58.9080% of total Lanesborough
Lanesborough	\$ 1,452,190.41	\$ 1,689,510			Lanesborough MGRS Foundation Enrollment	143 41.0920% of total Lanesborough
Williamstown	\$ 3,049,013.52		\$ 2,230,602		Williamstown WES Foundation Enrollment	397 54.4582% of total Williamstown
					Williamstown MGRS Foundation Enrollment	332 45.5418% of total Williamstown
						1,077
FY25 Proposed Operating Assessments					Apportionment of MGRS Above MLC	
Lanesborough	\$ 2,583,411.64	\$ 3,311,190.88		\$ 5,894,603	Lanesborough 5 Yr Trailing Pupil % (Grades 7-12)	32.2623%
Williamstown	\$ 6,372,162.28		\$ 6,204,367.43	\$ 12,576,530	Williamstown 5 Yr Trailing Pupil % (Grades 7-12)	67.7377%
					Foundation Enrollments by School	
					LES	205 19.0344%
					MGRS	475 44.1040%
					WES	397 36.8617%
						1077

Calculations for MGRS Operating and Capital Budget Allocation Splits

Fiscal Year DESE October 1 Enrollment

	2020	2021	2022	2023	2024
Williamstown	308	293	300	327	332
Lanesborough	153	158	146	143	143
Total	461	451	446	470	475

Operating Budget Split (for MGRS remainder above towns' MLC)

	FY21 5 Yr Avg	FY22 5 Yr Avg	FY23 5 Yr Avg	FY24 5 Yr Avg	FY25 5 Yr Avg
Williamstown	66.76%	66.47%	66.82%	67.38%	67.738%
Lanesborough	33.24%	33.53%	33.18%	32.62%	32.262%

Last 5 Years' EQV Values

	EQVs as of FY20	EQVs as of FY21	EQVs as of FY22	EQVs as of FY23	EQVs as of FY24
Williamstown	1,008,880,400	1,054,809,700	1,054,809,700	1,144,212,500	1,144,212,500
Lanesborough	402,579,400	426,435,400	426,435,400	475,467,900	475,467,900
Total	1,411,459,800	1,481,245,100	1,481,245,100	1,619,680,400	1,619,680,400

* Using EQV values "current" as of fiscal year of the vote. MA releases new EQV values every two years.
 * EQV Ratio utilized in the capital costs apportionment is a 5-year rolling average

MGRS - Capital Split

	FY23			FY24			FY25		
	Enrollment Ratio	EQV Ratio	Capital Split	Enrollment Ratio	EQV Ratio	Capital Split	Enrollment Ratio	EQV Ratio	Capital Split
Williamstown	0.6682	0.7127	69.043%	0.6738	0.7119	69.286%	0.67738	0.71019	69.3785%
Lanesborough	0.3318	0.2873	30.957%	0.3262	0.2899	30.803%	0.32262	0.28981	30.6215%

Mount Greylock Regional School District FY25 Proposed Staff Budget								
		DESE Code	Title	FY24 FTE	FY25 FTE	FY24 Budget	FY25 Budget	Δ
Lanesborough Elementary								
1	Instructional Leadership	2210	School Leadership	2.0	2.0	\$ 143,346	\$ 153,728	\$ 10,382
2	Teachers	2305	Teachers	22.7	21.7	\$ 1,920,120	\$ 1,865,871	\$ (54,249)
3	Other Teaching Services	2320	Medical/Therapeutic Services	1.9	1.9	\$ 188,654	\$ 193,370	\$ 4,716
4		2324	Substitutes Teachers, Long-Term	0.0	0.0	\$ 25,000	\$ 25,000	\$ -
5		2325	Substitutes Teachers, Short-Term	0.0	0.0	\$ 40,000	\$ 40,000	\$ -
6		2330	Paraprofessionals	14.0	14.0	\$ 363,602	\$ 368,474	\$ 4,872
7		2340	Libraries/Media Center Directors	1.0	1.0	\$ 85,002	\$ 90,176	\$ 5,174
8	Professional Development	2354	Stipends for teachers providing coaching	0.0	0.0	\$ 4,500	\$ 1,500	\$ (3,000)
9		2356	Costs for instructional staff to attend professional d	0.0	0.0	\$ 3,000	\$ 4,500	\$ 1,500
10	Guidance, Counseling, and Testing	2710	Guidance and Adjustment Counselors	0.0	0.0	\$ -	\$ -	\$ -
11		2800	Psychological Services	2.0	2.0	\$ 154,804	\$ 164,226	\$ 9,422
12		3200	Medical/Health Services	1.0	1.0	\$ 88,806	\$ 92,677	\$ 3,871
13	Pupil Services	3300	Transportation Services	0.0	0.0	\$ -	\$ -	\$ -
14		3400	Food Services	3.6	3.6	\$ 51,804	\$ 48,334	\$ (3,470)
15		3510	Athletics	0.0	0.0	\$ -	\$ -	\$ -
16		3520	Other Student Activities	0.0	0.0	\$ 8,000	\$ 8,000	\$ -
17	Operations and Maintenance	4110	Custodial Services	3.0	3.0	\$ 166,603	\$ 171,366	\$ 4,763
18		4210	Maintenance of Grounds	0.0	0.0	\$ -	\$ -	\$ -
19		4400	Technology Infrastructure	0.0	0.0	\$ -	\$ -	\$ -
20	Benefits and Fixed Charges	5150	Employee Separation Costs	0.0	0.0	\$ 20,000	\$ 45,000	\$ 25,000
21		5550	School Crossing Guards	0.0	0.0	\$ -	\$ -	\$ -
Total:						\$ 3,263,241	\$ 3,272,222	\$ 8,981
Mount Greylock Regional School								
1	Instructional Leadership	2210	School Leadership	4.0	4.0	\$ 279,648	\$ 311,850	\$ 32,202
2	Teachers	2305	Teachers	49.0	48.0	\$ 4,140,969	\$ 4,202,146	\$ 61,177
3	Other Teaching Services	2320	Medical/Therapeutic Services	0.8	0.8	\$ 74,557	\$ 76,421	\$ 1,864
4		2324	Substitutes Teachers, Long-Term	0.0	0.0	\$ 35,000	\$ 35,000	\$ -
5		2325	Substitutes Teachers, Short-Term	0.0	0.0	\$ 60,000	\$ 60,000	\$ -
6		2330	Paraprofessionals	22.0	27.0	\$ 609,856	\$ 673,746	\$ 63,890
7		2340	Libraries/Media Center Directors	1.0	1.0	\$ 100,707	\$ 103,225	\$ 2,518
8	Professional Development	2354	Stipends for teachers providing coaching	0.0	0.0	\$ 30,000	\$ 35,000	\$ 5,000
9		2356	Costs for instructional staff to attend professional d	0.0	0.0	\$ 20,000	\$ 22,000	\$ 2,000
10	Guidance, Counseling, and Testing	2710	Guidance and Adjustment Counselors	4.0	4.0	\$ 304,450	\$ 324,648	\$ 20,198
11		2800	Psychological Services	3.0	3.0	\$ 249,714	\$ 261,158	\$ 11,444

12		3200	Medical/Health Services	1.0	1.0	\$ 82,902	\$ 97,511	\$ 14,609
13	Pupil Services	3300	Transportation Services	0.0	0.0	\$ -	\$ -	\$ -
14		3400	Food Services	3.5	3.5	\$ 52,398	\$ 53,963	\$ 1,565
15		3510	Athletics	1.0	1.0	\$ 236,089	\$ 243,972	\$ 7,883
16		3520	Other Student Activities	0.0	0.0	\$ 75,000	\$ 75,000	\$ -
17	Operations and Maintenance	4110	Custodial Services	6.0	6.0	\$ 359,961	\$ 344,495	\$ (15,466)
18		4210	Maintenance of Grounds	1.0	1.0	\$ 50,795	\$ 52,638	\$ 1,843
19		4400	Technology Infrastructure	0.0	0.0	\$ 5,500	\$ 5,500	\$ -
20	Benefits and Fixed Charges	5150	Employee Separation Costs	0.0	0.0	\$ 30,000	\$ 35,000	\$ 5,000
21		5550	School Crossing Guards	0.0	0.0	\$ -	\$ -	\$ -
	Total:					\$ 6,797,546	\$ 7,013,273	\$ 215,727
	<u>Williamstown Elementary</u>							
1	Instructional Leadership	2210	School Leadership	4.0	4.0	\$ 269,656	\$ 278,639	\$ 8,983
2	Teachers	2305	Teachers	39.5	38.5	\$ 3,261,499	\$ 3,193,950	\$ (67,549)
3	Other Teaching Services	2320	Medical/Therapeutic Services	4.0	4.0	\$ 366,811	\$ 378,855	\$ 12,044
4		2324	Substitutes Teachers, Long-Term	0.0	0.0	\$ 70,000	\$ 70,000	\$ -
5		2325	Substitutes Teachers, Short-Term	0.0	0.0	\$ 70,000	\$ 70,000	\$ -
6		2330	Paraprofessionals	20.4	23.0	\$ 564,407	\$ 630,581	\$ 66,174
7		2340	Libraries/Media Center Directors	2.0	2.0	\$ 167,170	\$ 173,735	\$ 6,565
8	Professional Development	2354	Stipends for teachers providing coaching	0.0	0.0	\$ 15,000	\$ 20,000	\$ 5,000
9		2356	Costs for instructional staff to attend professional d	0.0	0.0	\$ 7,000	\$ 7,000	\$ -
10	Guidance, Counseling, and Testing	2710	Guidance and Adjustment Counselors	0.0	0.0	\$ -	\$ -	\$ -
11		2800	Psychological Services	2.0	2.0	\$ 160,303	\$ 165,470	\$ 5,167
12		3200	Medical/Health Services	1.0	1.0	\$ 65,596	\$ 67,236	\$ 1,640
13	Pupil Services	3300	Transportation Services	0.0	0.0	\$ -	\$ -	\$ -
14		3400	Food Services	2.8	2.8	\$ 41,326	\$ 42,365	\$ 1,039
15		3510	Athletics	0.0	0.0	\$ -	\$ -	\$ -
16		3520	Other Student Activities	0.0	0.0	\$ 15,000	\$ 15,000	\$ -
17	Operations and Maintenance	4110	Custodial Services	3.5	3.5	\$ 203,945	\$ 208,347	\$ 4,402
18		4210	Maintenance of Grounds	0.0	0.0	\$ -	\$ -	\$ -
19		4400	Technology Infrastructure	0.0	0.0	\$ -	\$ -	\$ -
20	Benefits and Fixed Charges	5150	Employee Separation Costs	0.0	0.0	\$ 20,000	\$ 20,000	\$ -
21		5550	School Crossing Guards	0.0	0.0	\$ 13,000	\$ 13,400	\$ 400
	Total:					\$ 5,310,712	\$ 5,354,578	\$ 43,866
	<u>District</u>							
1	Administration	1110	School Committee	0.0	0.0	\$ 4,500	\$ 4,500	\$ -

2		1210	Superintendent	1.0	1.0	\$ 175,484	\$ 182,559	\$ 7,075
3		1230	Other District-Wide Administration	1.0	1.0	\$ 60,475	\$ 62,289	\$ 1,814
4		1410	Business and Finance	3.0	3.0	\$ 269,815	\$ 285,462	\$ 15,647
5		1420	Human Resources and Benefits	1.0	1.0	\$ 64,518	\$ 68,074	\$ 3,556
6	Pupil Services	3400	Food Services	1.0	1.0	\$ 72,056	\$ 74,218	\$ 2,162
7	Instructional Leadership	2110	Curriculum Director	1.0	1.0	\$ 105,588	\$ 108,756	\$ 3,168
8		2120	Department Heads	3.0	3.0	\$ 236,019	\$ 251,611	\$ 15,592
9		2130	Instructional Technology Leadership	1.0	1.0	\$ 91,262	\$ 94,000	\$ 2,738
10	Operations and Maintenance	4110	Custodial Services	0.0	0.0	\$ -	\$ -	\$ -
11		4400	Technology Infrastructure	2.0	2.0	\$ 153,809	\$ 158,199	\$ 4,390
12	Benefits and Fixed Charges	5150	Employee Separation Costs	0.0	0.0	\$ -	\$ -	\$ -
	Total:					\$ 1,233,527	\$ 1,289,667	\$ 56,140
	Regional School District Total Staff Costs:					\$ 16,605,026	\$ 16,929,740	\$ 324,714

Mount Greylock Regional School District FY25 Non-Staff Budget					
	DESE Code	Title	FY24	FY25 Proposed	Δ
Lanesborough Elementary					
1	2210	School Leadership	\$ 12,000.00	\$ 12,000.00	\$ -
2	2250	Administrative Technology and Support— Schools	\$ -	\$ -	\$ -
3	2320	Medical/Therapeutic Services	\$ 66,000.00	\$ 5,000.00	\$ (61,000.00)
4	2325	Substitute Teachers, Short-Term	\$ -	\$ -	\$ -
5	2330	Paraprofessionals	\$ -	\$ -	\$ -
6	2340	Librarians/Media Center Directors	\$ -	\$ -	\$ -
7	2345	Distance Learning and Online Coursework	\$ -	\$ -	\$ -
8	2354	Stipends for teachers providing instructional coaching	\$ -	\$ -	\$ -
9	2356	Costs for instructional staff to attend professional development	\$ 17,000.00	\$ 17,000.00	\$ -
10	2358	Outside professional development providers for instructional staff	\$ -	\$ -	\$ -
11	2410	Textbooks	\$ 27,000.00	\$ 41,000.00	\$ 14,000.00
12	2415	Other Instructional Materials (Libraries)	\$ -	\$ -	\$ -
13	2420	Instructional Equipment	\$ 3,000.00	\$ 3,000.00	\$ -
14	2430	General Classroom Supplies	\$ 22,500.00	\$ 25,000.00	\$ 2,500.00
15	2451	Instructional Hardware—Student and Staff Devices (Computers)	\$ -	\$ -	\$ -
16	2453	Instructional Hardware—All Other	\$ 5,000.00	\$ 5,000.00	\$ -
17	2455	Instructional Software and Other Instructional Materials	\$ 40,000.00	\$ 43,000.00	\$ 3,000.00
18	2710	Guidance and Adjustment Counselors	\$ -	\$ -	\$ -
19	2720	Testing and Assessment	\$ -	\$ -	\$ -
20	2800	Psychological Services	\$ -	\$ -	\$ -
21	3100	Attendance and Parent Liaison Services	\$ -	\$ -	\$ -
22	3200	Medical/Health Services	\$ -	\$ -	\$ -
23	3300	Transportation Services	\$ 220,000.00	\$ 226,600.00	\$ 6,600.00
24	3400	Food Services	\$ -	\$ -	\$ -
25	3510	Athletics	\$ -	\$ -	\$ -
26	3520	Other Student Activities	\$ 4,500.00	\$ 4,500.00	\$ -
27	4110	Custodial Services	\$ 23,500.00	\$ 23,500.00	\$ -
28	4120	Heating of Buildings	\$ 65,000.00	\$ 70,000.00	\$ 5,000.00
29	4130	Utility Services	\$ 106,000.00	\$ 106,000.00	\$ -
30	4210	Maintenance of Grounds	\$ 2,500.00	\$ 2,500.00	\$ -
31	4220	Maintenance of Buildings	\$ 27,500.00	\$ 20,000.00	\$ (7,500.00)
32	4225	Building Security System	\$ 9,000.00	\$ 10,000.00	\$ 1,000.00

33		4230	Maintenance of Equipment	\$ 6,000.00	\$ 6,000.00	\$ -
34		4300	Extraordinary Maintenance	\$ 35,000.00	\$ 30,000.00	\$ (5,000.00)
35		4400	Technology Infrastructure, Maintenance, and Support—Salaries	\$ -	\$ -	\$ -
36		4450	Technology Infrastructure, Maintenance, and Support—All Other	\$ 37,500.00	\$ 34,000.00	\$ (3,500.00)
37	Benefits and Fixed Charges	5100	Employer Retirement Contributions	\$ 2,500.00	\$ 2,500.00	\$ -
38		5150	Employee Separation Costs	\$ -	\$ -	\$ -
39		5200	Insurance for Active Employees	\$ 602,952.00	\$ 645,158.64	\$ 42,206.64
40		5250	Insurance for Retired School Employees	\$ -	\$ -	\$ -
41		5260	Other Non-Employee Insurance	\$ -	\$ -	\$ -
42		5450	Short Term Interest BANS	\$ -	\$ -	\$ -
43		5550	School Crossing Guards	\$ -	\$ -	\$ -
44	Acquisition, Improvement, and Replacement of Fixed Assets	7300	Equipment (7300, 7400)	\$ 5,000.00	\$ 5,000.00	\$ -
45		7500	Motor Vehicles (7500, 7600)	\$ -	\$ -	\$ -
46	Debt Retirement and Service	8100	Debt Retirement/School Construction	\$ -	\$ -	\$ -
47		8200	Debt Service/School Construction	\$ -	\$ -	\$ -
48	Programs with Other School Districts	9110	Tuition for School Choice	\$ 100,000.00	\$ 70,000.00	\$ (30,000.00)
49		9120	Tuition to Commonwealth Charter Schools	\$ -	\$ -	\$ -
50		9300	Tuition to Non-Public Schools	\$ -	\$ -	\$ -
51		9400	Tuition to Collaboratives	\$ -	\$ -	\$ -
	Total:			\$ 1,439,452.00	\$ 1,406,758.64	\$ (32,693.36)
						\$ -
	Mount Greylock Regional School					\$ -
1	Instructional Leadership	2210	School Leadership	\$ 25,000.00	\$ 30,000.00	\$ 5,000.00
2		2250	Administrative Technology and Support—Schools	\$ 12,000.00	\$ 9,000.00	\$ (3,000.00)
3	Other Teaching Services	2320	Medical/Therapeutic Services	\$ 15,000.00	\$ 60,000.00	\$ 45,000.00
4		2325	Substitute Teachers, Short-Term	\$ -	\$ -	\$ -
5		2330	Paraprofessionals	\$ -	\$ -	\$ -
6		2340	Librarians/Media Center Directors	\$ -	\$ -	\$ -
7		2345	Distance Learning and Online Coursework	\$ 18,000.00	\$ 18,000.00	\$ -
8	Professional Development	2354	Stipends for teachers providing instructional coaching	\$ -	\$ -	\$ -
9		2356	Costs for instructional staff to attend professional development	\$ 15,000.00	\$ 15,000.00	\$ -
10		2358	Outside professional development providers for instructional staff	\$ -	\$ -	\$ -
11	Instructional Materials, Equipment, and Technology	2410	Textbooks	\$ 30,000.00	\$ 48,000.00	\$ 18,000.00
12		2415	Other Instructional Materials (Libraries)	\$ 2,500.00	\$ 2,500.00	\$ -
13		2420	Instructional Equipment	\$ 47,000.00	\$ 42,000.00	\$ (5,000.00)
14		2430	General Classroom Supplies	\$ 42,000.00	\$ 47,000.00	\$ 5,000.00

15		2451	Instructional Hardware—Student and Staff Devices (Computers)	\$ -	\$ -	\$ -
16		2453	Instructional Hardware—All Other	\$ 10,000.00	\$ 10,000.00	\$ -
17		2455	Instructional Software and Other Instructional Materials	\$ 59,000.00	\$ 65,000.00	\$ 6,000.00
18	Guidance, Counseling, and Testing	2710	Guidance and Adjustment Counselors	\$ 2,000.00	\$ 6,100.00	\$ 4,100.00
19		2720	Testing and Assessment	\$ 500.00	\$ 500.00	\$ -
20		2800	Psychological Services	\$ -	\$ -	\$ -
21	Pupil Services	3100	Attendance and Parent Liaison Services	\$ -	\$ -	\$ -
22		3200	Medical/Health Services	\$ 1,200.00	\$ 10,200.00	\$ 9,000.00
23		3300	Transportation Services	\$ 788,359.00	\$ 812,009.77	\$ 23,650.77
24		3400	Food Services	\$ -	\$ -	\$ -
25		3510	Athletics	\$ 158,940.00	\$ 158,940.00	\$ -
26		3520	Other Student Activities	\$ 36,500.00	\$ 36,500.00	\$ -
27	Operations and Maintenance	4110	Custodial Services	\$ 42,495.00	\$ 42,495.00	\$ -
28		4120	Heating of Buildings	\$ 93,500.00	\$ 90,000.00	\$ (3,500.00)
29		4130	Utility Services	\$ 158,000.00	\$ 155,500.00	\$ (2,500.00)
30		4210	Maintenance of Grounds	\$ 150,000.00	\$ 150,000.00	\$ -
31		4220	Maintenance of Buildings	\$ 65,000.00	\$ 65,000.00	\$ -
32		4225	Building Security System	\$ 44,000.00	\$ 31,000.00	\$ (13,000.00)
33		4230	Maintenance of Equipment	\$ 10,000.00	\$ 10,000.00	\$ -
34		4300	Extraordinary Maintenance	\$ 45,000.00	\$ 45,000.00	\$ -
35		4400	Technology Infrastructure, Maintenance, and Support—Salaries	\$ -	\$ -	\$ -
36		4450	Technology Infrastructure, Maintenance, and Support—All Other	\$ 115,000.00	\$ 107,000.00	\$ (8,000.00)
37	Benefits and Fixed Charges	5100	Employer Retirement Contributions	\$ -	\$ -	\$ -
38		5150	Employee Separation Costs	\$ -	\$ -	\$ -
39		5200	Insurance for Active Employees	\$ 1,359,750.00	\$ 1,454,932.50	\$ 95,182.50
40		5250	Insurance for Retired School Employees	\$ 700,000.00	\$ 700,000.00	\$ -
41		5260	Other Non-Employee Insurance	\$ -	\$ -	\$ -
42		5450	Short Term Interest BANs	\$ -	\$ -	\$ -
43		5550	School Crossing Guards	\$ -	\$ -	\$ -
44	Acquisition, Improvement, and Replacement of Fixed Assets	7300	Equipment (7300, 7400)	\$ -	\$ -	\$ -
45		7500	Motor Vehicles (7500, 7600)	\$ -	\$ -	\$ -
46	Debt Retirement and Service	8100	Debt Retirement/School Construction	\$ 790,000.00	\$ 815,000.00	\$ 25,000.00
47		8200	Debt Service/School Construction	\$ 880,890.69	\$ 844,575.00	\$ (36,315.69)
48	Programs with Other School Districts	9110	Tuition for School Choice	\$ 80,000.00	\$ 135,000.00	\$ 55,000.00
49		9120	Tuition to Commonwealth Charter Schools	\$ 181,082.00	\$ 270,000.00	\$ 88,918.00
50		9300	Tuition to Non-Public Schools	\$ 400,000.00	\$ 700,000.00	\$ 300,000.00

51		9400	Tuition to Collaboratives	\$ -	\$ -	\$ -
	Total:			\$ 6,377,716.69	\$ 6,986,252.27	\$ 608,535.58
	Total Operating:			\$ 4,706,826.00	\$ 5,326,677.27	\$ 619,851.27
	Total Capital:			\$ 1,670,890.69	\$ 1,659,575.00	\$ (11,315.69)
						\$ -
						\$ -
	<u>Williamstown Elementary School</u>					\$ -
1	Instructional Leadership	2210	School Leadership	\$ 27,000.00	\$ 27,000.00	\$ -
2		2250	Administrative Technology and Support—Schools	\$ -	\$ -	\$ -
3	Other Teaching Services	2320	Medical/ Therapeutic Services	\$ 20,000.00	\$ 20,000.00	\$ -
4		2325	Substitute Teachers, Short-Term	\$ -	\$ -	\$ -
5		2330	Paraprofessionals	\$ -	\$ -	\$ -
6		2340	Librarians/Media Center Directors	\$ -	\$ -	\$ -
7		2345	Distance Learning and Online Coursework	\$ -	\$ -	\$ -
8	Professional Development	2354	Stipends for teachers providing instructional coaching	\$ -	\$ -	\$ -
9		2356	Costs for instructional staff to attend professional development	\$ 11,300.00	\$ 11,300.00	\$ -
10		2358	Outside professional development providers for instructional staff	\$ -	\$ -	\$ -
11	Instructional Materials, Equipment, and Technology	2410	Textbooks	\$ 55,000.00	\$ 60,000.00	\$ 5,000.00
12		2415	Other Instructional Materials (Libraries)	\$ -	\$ -	\$ -
13		2420	Instructional Equipment	\$ -	\$ -	\$ -
14		2430	General Classroom Supplies	\$ 29,500.00	\$ 33,000.00	\$ 3,500.00
15		2451	Instructional Hardware—Student and Staff Devices (Computers)	\$ -	\$ -	\$ -
16		2453	Instructional Hardware—All Other	\$ 6,500.00	\$ 6,500.00	\$ -
17		2455	Instructional Software and Other Instructional Materials	\$ 57,000.00	\$ 63,000.00	\$ 6,000.00
18	Guidance, Counseling, and Testing	2710	Guidance and Adjustment Counselors	\$ -	\$ -	\$ -
19		2720	Testing and Assessment	\$ -	\$ -	\$ -
20		2800	Psychological Services	\$ 3,500.00	\$ 3,500.00	\$ -
21	Pupil Services	3100	Attendance and Parent Liaison Services	\$ -	\$ -	\$ -
22		3200	Medical/Health Services	\$ 1,500.00	\$ 1,500.00	\$ -
23		3300	Transportation Services	\$ 240,900.00	\$ 248,127.00	\$ 7,227.00
24		3400	Food Services	\$ -	\$ -	\$ -
25		3510	Athletics	\$ -	\$ -	\$ -
26		3520	Other Student Activities	\$ 9,000.00	\$ 12,000.00	\$ 3,000.00
27	Operations and Maintenance	4110	Custodial Services	\$ 15,000.00	\$ 15,000.00	\$ -
28		4120	Heating of Buildings	\$ 57,500.00	\$ 45,000.00	\$ (12,500.00)
29		4130	Utility Services	\$ 98,280.00	\$ 98,280.00	\$ -

30		4210	Maintenance of Grounds	\$ 9,500.00	\$ 9,500.00	\$ -
31		4220	Maintenance of Buildings	\$ 21,000.00	\$ 21,000.00	\$ -
32		4225	Building Security System	\$ 15,000.00	\$ 26,000.00	\$ 11,000.00
33		4230	Maintenance of Equipment	\$ 6,000.00	\$ 6,000.00	\$ -
34		4300	Extraordinary Maintenance	\$ 30,000.00	\$ 30,000.00	\$ -
35		4400	Technology Infrastructure, Maintenance, and Support—Salaries	\$ -	\$ -	\$ -
36		4450	Technology Infrastructure, Maintenance, and Support—All Other	\$ 61,000.00	\$ 54,000.00	\$ (7,000.00)
37	Benefits and Fixed Charges	5100	Employer Retirement Contributions	\$ -	\$ -	\$ -
38		5150	Employee Separation Costs	\$ -	\$ -	\$ -
39		5200	Insurance for Active Employees	\$ 933,606.00	\$ 998,958.42	\$ 65,352.42
40		5250	Insurance for Retired School Employees	\$ -	\$ -	\$ -
41		5260	Other Non-Employee Insurance	\$ -	\$ -	\$ -
42		5450	Short Term Interest BANs	\$ -	\$ -	\$ -
43		5550	School Crossing Guards	\$ -	\$ -	\$ -
44	Acquisition, Improvement, and Replacement of Fixed Assets	7300	Equipment (7300, 7400)	\$ -	\$ -	\$ -
45		7500	Motor Vehicles (7500, 7600)	\$ -	\$ -	\$ -
46	Debt Retirement and Service	8100	Debt Retirement/School Construction	\$ -	\$ -	\$ -
47		8200	Debt Service/School Construction	\$ -	\$ -	\$ -
48	Programs with Other School Districts	9110	Tuition for School Choice	\$ 10,000.00	\$ 10,000.00	\$ -
49		9120	Tuition to Commonwealth Charter Schools	\$ -	\$ -	\$ -
50		9300	Tuition to Non-Public Schools	\$ -	\$ -	\$ -
51		9400	Tuition to Collaboratives	\$ -	\$ -	\$ -
	Total:			\$ 1,718,086.00	\$ 1,799,665.42	\$ 81,579.42
						\$ -
	District					\$ -
1	Administration	1110	School Committee	\$ 7,600.00	\$ 7,600.00	\$ -
2		1210	Superintendent	\$ -	\$ -	\$ -
3		1230	Other District-Wide Administration	\$ 22,500.00	\$ 22,500.00	\$ -
4		1410	Business and Finance	\$ 43,000.00	\$ 48,000.00	\$ 5,000.00
5		1420	Human Resources and Benefits	\$ -	\$ 3,500.00	\$ 3,500.00
6		1430	Legal Service for School Committee	\$ 65,200.00	\$ 65,200.00	\$ -
7		1450	Administrative Technology—Districtwide	\$ 143,000.00	\$ 150,000.00	\$ 7,000.00
8	Instructional Leadership	2110	Curriculum Directors (Supervisory)	\$ -	\$ -	\$ -
9		2120	Department Heads (Non-Supervisory)	\$ 20,300.00	\$ 20,300.00	\$ -
10		2130	Instructional Technology Leadership and Training	\$ -	\$ -	\$ -

11	Professional Development	2358	Outside professional development providers for instructional staff	\$ 60,000.00	\$ 60,000.00	\$ -
12	Pupil Services	3400	Food Services	\$ -	\$ -	\$ -
13	Operations and Maintenance	4110	Custodial Services	\$ 1,500.00	\$ 1,500.00	\$ -
14		4120	Heating of Buildings	\$ 8,800.00	\$ 4,000.00	\$ (4,800.00)
15		4130	Utility Services	\$ -	\$ 15,000.00	\$ 15,000.00
16		4210	Maintenance of Grounds	\$ 2,000.00	\$ 2,000.00	\$ -
17	Benefits and Fixed Charges	4400	Technology Infrastructure, Maintenance, and Support—Salaries	\$ -	\$ -	\$ -
18		5100	Employer Retirement Contributions	\$ 837,150.00	\$ 849,955.00	\$ 12,805.00
19		5200	Insurance for Active Employees	\$ 274,680.00	\$ 293,907.60	\$ 19,227.60
20	Acquisition, Improvement, and Replacement of Fixed Assets	5260	Other Non-Employee Insurance	\$ 304,920.00	\$ 335,412.00	\$ 30,492.00
		7500	Motor Vehicles	\$ -	\$ 70,000.00	\$ 70,000.00
	Total:			\$ 1,790,650.00	\$ 1,948,874.60	\$ 158,224.60
	Regional School District Total Non-Staff Operating Costs:			\$ 9,655,014.00	\$ 10,481,975.93	\$ 826,961.93
	Regional School District Total Non-Staff Capital Costs:			\$ 1,670,890.69	\$ 1,659,575.00	\$ (11,315.69)