

ATTACHMENTS

ATTACHMENT 1 – Budget Comparison

		FY2026	FY2027
CODE	CATEGORY	BUDGET	BUDGET
100	GENERAL GOVERNMENT		
114	MODERATOR	150.00	150.00
122	SELECTMEN	81,300.00	95,550.00
123	TOWN ADMIN.	120,235.00	130,185.00
131	FINANCE COMMITTEE	500.00	430.00
132	RESERVE FUND	70,000.00	70,000.00
133	COMPENSATION RES	75,000.00	75,000.00
135	TOWN ACCT.	129,481.00	137,910.00
141	ASSESSORS	134,300.00	161,517.00
145	TREASURER/COLLECTOR	300,665.00	326,355.00
151	TOWN COUNSEL	52,350.00	55,064.25
155	INFORMATION TECH.	136,640.00	170,760.00
161	TOWN CLERK	94,173.00	89,842.00
163	ELECTIONS/REG.	22,600.00	22,600.00
170	LAND USE	136,350.00	144,785.00
195	TOWN REPORTS	3,600.00	3,600.00
196	OFFICE EQUIP MAINT	13,260.00	13,260.00
197	STAFF DEVELOPMENT	4,000.00	4,000.00
	TOTAL GENERAL GOV'T	1,374,604.00	1,501,008.25

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200	PUBLIC SAFETY		
210	POLICE	1,517,423.35	1,581,172.80
231	FIRE/EMS	1,300,461.34	1,382,783.35
241	BUILDING DEPT.	251,054.00	270,830.00
242	GAS INSPECTOR	6,681.00	6,681.00
243	PLUMBING INSPECTOR	8,548.00	8,548.00
244	WEIGHTS & MEASURES	11,216.00	11,426.00
245	ELECTRICAL INSPECTOR	9,110.00	9,110.00
291	EMERGENCY MGMT	2,250.00	2,250.00
292	ANIMAL CONTROL	29,369.31	157,500.00
	TOTAL PUBLIC SAFETY	3,136,113.00	3,464,797.15

300	EDUCATION		
300	SCHOOL DEPT.	11,848,900.00	12,253,051.00
	TOTAL EDUCATION	11,848,900.00	12,253,051.00

400	PUBLIC WORKS		
421	DPW ADMINISTRATOR	57,000.00	58,500.00
422	HIGHWAY CONST.&MAINT	482,549.30	521,830.00
423	SNOW & ICE	488,221.27	488,221.27
424	STREET LIGHTING	54,841.00	45,000.00
425	VEHICLE MAINTENANCE		98,100.00
294	FORESTRY	47,400.00	47,300.00
433	SANITARY LANDFILL	33,700.00	38,900.00
491	CEMETERY	104,014.74	113,500.00
654	PARKS & PLAYGROUNDS	32,978.51	25,500.00
193	PUB BLDG-MEMORIAL HL	82,191.00	65,150.00
	TOTAL PUBLIC WORKS	1,382,895.82	1,502,001.27

500	HUMAN SERVICES		
512	BOARD OF HEALTH	765.00	765.00
519	TRI-TOWN LEE	211,597.32	198,104.94
520	TRI TOWN LENOX	277,472.12	259,891.14
521	TRI TOWN STOCKBRIDGE	154,868.16	142,697.76
523	BRIEN CENTER	2,867.00	2,867.00
524	COMMUNITY HEALTH PG	1,250.00	1,250.00
540	CABLE ADVISORY COMM	150.00	150.00
541	COUNCIL ON AGING	79,476.82	90,292.00
542	LEE YOUTH ASSOC.	66,062.00	69,365.00
543	VETERAN'S SERVICES	59,268.00	59,736.00
545	YOUTH COMMISSION	24,320.00	24,320.00
	TOTAL H. & H.S.	878,096.42	842,218.84

600	CULTURE & RECREATION		
610	LEE LIBRARY	336,947.00	349,229.00
620	SANDY BEACH	73,653.00	72,953.00
650	Parks and Rec Comm		18,700.00
691	HISTORIC COMM.	485.00	485.00
692	WAR MEMORIAL FLAGS	2,900.00	2,900.00
693	CULTURAL COUNCIL	5,200.00	5,200.00
	TOTAL CULT. & REC.	419,185.00	449,467.00

700	DEBT SERVICE		
710	LONG TERM DEBT (P)	-	-
751	LONG TERM DEBT (I)	-	-
752	SHORT TERM DEBT (I)	3,100.00	3,100.00
	TOTAL DEBT SVC.	3,100.00	3,100.00

800	INTERGOVERNMENTAL		
830	BERK REG PLANNING	5,176.98	5,306.40
	TOTAL INTERGOVT.	5,176.98	5,306.40

900	FIXED COSTS		
	EMPLOYEE BENEFITS		
911	BERK. CTY RETIRMENT	1,148,848.00	1,100,000.00
912	WORKERS COMP	128,658.00	138,900.00
913	UNEMPLOYMENT BENEFITS	34,500.00	34,500.00
914	HEALTH INS	3,541,929.00	3,978,128.00
915	LIFE INS	21,000.00	21,000.00
916	MEDICARE	209,437.00	238,758.00
917	MEDICARE B PENALTY	-	-
919	POLICE MED	2,033.00	2,033.00
	TOTAL EMPL. BEN.	5,086,405.00	5,513,319.00
940	INSURANCES		
945	LIABILITY INS. GEN/PROP/LIAB SCHOOL BOARD	194,000.00	197,880.00
946	OTHER INSUR. POLICE AND FIRE ACCIDENT	64,000.00	66,000.00
	TOTAL INSURANCES	258,000.00	263,880.00
	TOTAL FIXED COST	5,344,405.00	5,777,199.00

TOTAL BUDGET APPROPRIATIONS	24,404,963.22	25,770,872.91
LESS REVENUE FROM OTHER TOWNS	(541,132.94)	(684,700.65)
LESS REVENUE FROM OTHER SOURCES	(35,000.00)	
ADJUSTED TOTAL TO RAISE & APPROPRIATE	23,828,830.29	25,086,172.26