

2023

Adopted

Berkshire Town Budget

GENERAL FUND**Proposed
2021****Adopted
2021****AMENDED
Jun-21****Proposed
2022****Adopted
2022****Proposed
2023****Revenues****A980 - Revenues****A1001.1 - Real Property Taxes****A1090 - Interest & Penalty-Property Tax****A1120 - SalesTax****A1170 - Franchises****A1255 - Clerk Fees****A1255.1 - Newsletter****A1550 - Dog Control Fees****A2001 - Parks & Recreation Charges****A2070 - Floyd Hooker/ Faulkner Foundations****A2401 - Interest & Earnings****A2544 - Dog Licenses****A2590 - Special Use Permit****A2555 - Building Permits****A2610 - Fines & Foreited Bail****A2770.1 - Unclassified Revenue****A3001 - State Revenue Sharing****A3005 - Mortgage Tax****A3040 - St Aid-Real Property Assessment****A3089.1 JCAP Court Grant****Total A980 - Revenues**

\$ 3,800.00	\$ 3,800.00	\$ 3,800.00	\$ 3,800.00	\$ 3,800.00	\$ 3,800.00
\$ 110,000.00	\$ 110,000.00	\$ 125,000.00	\$ 130,000.00	\$ 130,000.00	\$ 145,000.00
\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
\$ 150,800.00	\$ 150,800.00	\$ 165,800.00	\$ 170,800.00	\$ 170,800.00	\$ 185,800.00

Expense

A522 - Expenditures

A1010.1 · Legislative Board PS	\$	16,416.00	\$	16,416.00	\$	16,416.00	\$	16,416.00	\$	16,416.00	\$	16,416.00
A1010.4 · Legislative Board CE		-		-		-		-		-		-
A1110.1 · Municipal Court PS	\$	4,000.00	\$	4,000.00	\$	4,000.00	\$	4,000.00	\$	4,000.00	\$	4,000.00
A1110.2 · Fines - State share	\$	6,725.00	\$	6,725.00	\$	6,725.00	\$	6,725.00	\$	6,725.00	\$	6,725.00
A1110.4 · Municipal Court CE	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00
A1110.41- JCAP Court Grant												
A1111.1 · Secretary to Justice	\$	700.00	\$	700.00	\$	700.00	\$	2,000.00	\$	2,000.00	\$	2,000.00
A1220.1 · Supervisor PS	\$	12,020.00	\$	12,020.00	\$	12,020.00	\$	12,020.00	\$	12,020.00	\$	12,020.00
A1220.4 · Supervisor CS	\$	750.00	\$	750.00	\$	750.00	\$	750.00	\$	750.00	\$	750.00
A1220.5 · Newsletter Expense	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00
A1221.1 · Deputy Supervisor PS	\$	100.00	\$	100.00	\$	100.00	\$	100.00	\$	100.00	\$	100.00
A1315.1 · Bookkeeper PS	\$	5,500.00	\$	5,500.00	\$	5,500.00	\$	-	\$	-	\$	-
A1315.4 · Bookkeeper CS	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00
A1340.2 - Budget Equip & Cap Outlay	\$	6,000.00	\$	6,000.00	\$	6,000.00	\$	-	\$	-	\$	-
A1355.1 · Assessors PS	\$	4,100.00	\$	4,100.00	\$	4,100.00	\$	4,100.00	\$	4,100.00	\$	4,100.00
A1355.2 · Board of Review	\$	250.00	\$	250.00	\$	250.00	\$	250.00	\$	250.00	\$	250.00
A1355.4 · Assessors CE	\$	700.00	\$	700.00	\$	700.00	\$	700.00	\$	700.00	\$	700.00
A1410.1 · Clerk PS	\$	6,600.00	\$	6,600.00	\$	6,600.00	\$	7,600.00	\$	7,600.00	\$	7,600.00
A1410.4 · Clerk CE	\$	4,000.00	\$	4,000.00	\$	4,000.00	\$	4,000.00	\$	4,000.00	\$	5,000.00
A1420.1 - Attorney PS												
A1420.4 · Attorney CE	\$	8,000.00	\$	8,000.00	\$	8,000.00	\$	8,000.00	\$	8,000.00	\$	8,000.00
A1620.1 · Town Hall Cleaner PS	\$	480.00	\$	480.00	\$	480.00	\$	480.00	\$	480.00	\$	480.00
A1620.2 · Building Capital Outlay	\$	500.00	\$	500.00	\$	500.00	\$	500.00	\$	500.00	\$	500.00
A1620.4 · Town Offices CE	\$	6,596.00	\$	6,596.00	\$	6,596.00	\$	6,596.00	\$	6,596.00	\$	7,000.00
A1680.4 · Information Technology CE	\$	2,400.00	\$	2,400.00	\$	2,400.00	\$	2,400.00	\$	2,400.00	\$	2,400.00
A1910.4 · Unallocated Insurance CE	\$	22,900.00	\$	22,900.00	\$	23,203.00	\$	23,203.00	\$	23,203.00	\$	26,000.00
A1920.4 · Municipal Association Dues CE	\$	700.00	\$	700.00	\$	700.00	\$	700.00	\$	700.00	\$	700.00
A1989.4 · Other General Gov't - Grant Writing	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
A1990.4 · Contingencies	\$	4,270.00	\$	4,270.00	\$	2,860.00	\$	12,769.00	\$	12,769.00	\$	11,657.00
A2989.4 - Berkshire Town Scholarship	\$	500.00	\$	500.00	\$	500.00	\$	500.00	\$	500.00	\$	500.00
A3310.2 - Traffic Control Signs	\$	300.00	\$	300.00	\$	300.00	\$	300.00	\$	300.00	\$	300.00
A3510.1 · Dog Warden PS	\$	2,200.00	\$	2,200.00	\$	2,200.00	\$	4,000.00	\$	4,000.00	\$	4,000.00
A3510.4 · Dog Warden CE	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00
A3650.4 · Demolition of Unsafe Buildings	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

A3997.2 · Other Public Safety Equip. - Radar Sign							
A4020.1 · Registrar Vital Statistics	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00
A4540.4 - Ambulance Contractor Exp			\$ 15,000.00	\$ 32,500.00	\$ 32,500.00	\$ 64,500.00	
A5010.1 · Highway & Street Admin PS	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
A5010.4 · Highway & Street Admin CE	\$ 300.00	\$ 300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
A5132.2 - Garage Capital Repairs							
A5132.4 · Garage CE	\$ 6,195.00	\$ 6,195.00	\$ 6,195.00	\$ 6,195.00	\$ 6,195.00	\$ 4,195.00	\$ 4,195.00
A5182.4 · Street Lighting	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 6,000.00	\$ 6,000.00
A6989.4 · Other Economic Development-REAP	\$ 277.00	\$ 277.00	\$ 277.00	\$ 277.00	\$ 277.00	\$ 277.00	\$ 277.00
A7110.2 · Parks Equipment							
A7110.4 · Parks	\$ 17,600.00	\$ 17,600.00	\$ 17,600.00	\$ 21,400.00	\$ 21,400.00	\$ 21,400.00	\$ 21,400.00
A7320.4 · Joint Youth Project	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
A7410.2 · Library Roof Project							
A7410.4 · Library CE	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ 12,626.00	\$ 12,626.00
A7450.4 · Museum CE	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00
A7510.4 · Historian	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
A7550.4 · Celebrations CE	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
A7610.4 · Northern Tioga Neighbor Network	\$ 250.00	\$ 250.00	\$ 250.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00
A8010.1 · Code Enforcement PS	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
A8010.4 · Code Enforcement CE	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00
A8020.1 - Planning Board PS	\$ 50.00	\$ 50.00	\$ 50.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
A8020.1 - Planning Board Chair	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
A8020.1 - Planning Board Secretary	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
A8020.4 · Planning CE	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
A8810.4 - Cemeteries CE							
A8989.0 · Community Hall Renovation	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
A9010.8 · State Retirement	\$ 13,050.00	\$ 13,050.00	\$ 13,157.00	\$ 13,157.00	\$ 13,157.00	\$ 13,157.00	\$ 13,157.00
A9030.8 · Social Security	\$ 8,007.00	\$ 8,007.00	\$ 8,007.00	\$ 8,007.00	\$ 8,007.00	\$ 8,007.00	\$ 8,007.00
A9040.8 · Workers Compensation	\$ 9,328.00	\$ 9,328.00	\$ 9,328.00	\$ 13,866.00	\$ 13,866.00	\$ 16,611.00	\$ 16,611.00
A9055.8 · Disability Insurance	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
A9060.8 · Medical Insurance - Hwy Super	\$ 21,494.00	\$ 21,494.00	\$ 21,494.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
A9901.9 · Transfers to Highway Fund	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
Total A522 · Expenditures	\$ 287,763.00	\$ 287,763.00	\$ 302,763.00	\$ 320,566.00	\$ 320,566.00	\$ 358,526.00	\$ 358,526.00
Unfunded Revenue/Expense	\$ 136,963.00	\$ 136,963.00	\$ 136,963.00	\$ 149,766.00	\$ 149,766.00	\$ 172,726.00	\$ 172,726.00
Appropriated Fund Balance	\$ 52,500.00	\$ 52,500.00	\$ 52,500.00	\$ 52,500.00	\$ 52,500.00	\$ 72,500.00	\$ 72,500.00
To Be Raised by Property Tax	\$ 84,463.00	\$ 84,463.00	\$ 84,463.00	\$ 97,266.00	\$ 97,266.00	\$ 100,226.00	\$ 100,226.00

HIGHWAY FUND

	Adopted 2020	Actual Sept. 2020	Adopted 2021	Proposed 2022	Adopted 2022	Proposed 2023
Revenues						
DA980 · Revenues						
DA1001 · Real Property Taxes	\$ -	\$ 338,100.00				
DA1120 · Non Property Taxes (Sales)	\$ 30,000.00		\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 45,000.00
DA2401 · Income and Earnings		\$ 28.43				
DA2651 · Sales of refuse for recycling						
DA2665 · Sale of Equipment						
DA2680 · Insurance Recoveries						
DA3501 · CHIPS	\$ 105,000.00		\$ 105,000.00	\$ 105,000.00	\$ 105,000.00	\$ 105,000.00
DA4960 · FEMA		\$ 13,482.13				
DA5031 · Interfund Transfer GF	\$ 13,000.00		\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
Total DA980 · Revenues	\$ 148,000.00	\$ 351,610.56	\$ 148,000.00	\$ 148,000.00	\$ 148,000.00	\$ 163,000.00
DA522 · Expenditures						
DA51101 · General Repairs - PR	\$ 96,084.00	\$ 91,056.72	\$ 99,173.00	\$ 99,173.00	\$ 99,173.00	\$ 99,173.00
DA51104 · General Repairs - CE	\$ 79,000.00	\$ 53,237.19	\$ 79,000.00	\$ 79,000.00	\$ 79,000.00	\$ 79,000.00
DA51105 · Sidewalks						
DA51114 · FEMA Expenditures		\$ 103,737.66				
DA51122 · Capital Outlay CHIPS	\$ 105,000.00	\$ 118,960.84	\$ 105,000.00	\$ 105,000.00	\$ 105,000.00	\$ 105,000.00
DA51204 · Bridge CE	\$ 3,000.00		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
DA51302 · Mach-Equipment						
DA51304 · Machinery CE	\$ 50,000.00	\$ 70,720.48	\$ 50,000.00	\$ 52,962.00	\$ 52,962.00	\$ 68,962.00
DA51421 · Snow Removal PR	\$ 68,796.00	\$ 38,946.79	\$ 71,323.00	\$ 71,323.00	\$ 71,323.00	\$ 71,323.00
DA51424 · Snow Removal CE	\$ 50,000.00	\$ 21,257.56	\$ 52,123.00	\$ 52,123.00	\$ 52,123.00	\$ 52,123.00
DA89894 · Community Cleanup	\$ 3,000.00		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
DA90108 · State Retirement	\$ 16,072.00	\$ 17,401.48	\$ 18,779.00	\$ 18,779.00	\$ 18,779.00	\$ 18,779.00
DA90308 · Social Security	\$ 19,273.00	\$ 10,717.61	\$ 13,043.00	\$ 13,043.00	\$ 13,043.00	\$ 13,043.00
DA90408 · Workers Compensation	\$ 4,934.00	\$ 4,689.39	\$ 4,191.00	\$ 6,229.00	\$ 6,229.00	\$ 6,229.00
DA90558 · Disability Ins						
DA90604 · Benefit inlieu of Health Ins.	\$ 15,000.00	\$ 7,500.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
DA90608 · Hospital & Medical Ins						
DA99019 · Transfer to Capital Reserve	\$ 38,941.00		\$ 38,941.00	\$ 38,941.00	\$ 38,941.00	\$ 38,941.00
Total DA522 · Expenditures	\$ 549,100.00	\$ 538,225.72	\$ 552,573.00	\$ 557,573.00	\$ 557,573.00	\$ 573,573.00
Unfunded Revenue/Expense	\$ 401,100.00	\$ 186,615.16	\$ 404,573.00	\$ 409,573.00	\$ 409,573.00	\$ 410,573.00
Appropriated Fund Balance	\$ 63,000.00		\$ 63,000.00	\$ 63,000.00	\$ 63,000.00	\$ 63,000.00
To Be Raised by Property Tax	\$ 338,100.00		\$ 341,573.00	\$ 346,573.00	\$ 346,573.00	\$ 347,573.00

Tax Rate Summary
Summary of Town Budget

	Appropriations	Revenues	Applied Fund Balance	Amount To Be Raised By Taxes	2023 Taxable Assessed Value	2023 Tax Rate Per Thousand	Change Tax Rate Per Thousand	2022 Taxable Assessed Value	2022 Tax Rate Per Thousand	Change Tax Rate Per Thousand	2021 Taxable Assessed Value	2021 Tax Rate Per Thousand
General Fund	\$ 323,526.00	\$ 170,800.00	\$ 52,500.00	\$ 100,226.00	\$ 73,229.46	\$ 1.36866	\$ 0.18542	\$ 72,097.97	\$ 1.34853	\$ 0.16529	71382.72	\$ 1.18324
Highway Fund	\$ 558,573.00	\$ 148,000.00	\$ 63,000.00	\$ 347,573.00	\$ 73,229.46	\$ 4.74635	\$ (0.03874)	\$ 72,097.97	\$ 4.80697	\$ 0.02188	71382.72	\$ 4.78509
Fire District	\$ 155,981.00			\$ 155,981.00	\$ 73,229.46	\$ 2.13003	\$ (0.05511)	\$ 72,097.97	\$ 2.16346	\$ (0.02168)	71382.72	\$ 2.18514
135748	\$ 1,038,080.00	\$ 318,800.00	\$ 115,500.00	\$ 603,780.00								

2020
Fire District \$ 150,931.00

	2022 Tax	2023 Tax	Amt of Chg	
General Fund	\$ 97,226.00	\$ 100,226.00	\$ 3,000.00	
Highway Fund	\$ 346,573.00	\$ 347,573.00	\$ 1,000.00	
			\$ -	
	443,799.00	\$ 447,799.00	\$ 4,000.00	0.90131%

Tax Cap Limit per State Comptroller 2023 \$ 443,799.00

Under State Tax Cap Limit \$ (4,000.00)

SALARY SCHEDULE NON UNION AND ELECTED

	2017	2018	2019	2020	2022	2023
TOWN BOARD	\$ 7,200	\$ 9,600	\$ 9,600	\$ 9,600	\$ 16,416	\$ 16,416
TOWN JUSTICE	\$ 3,200	\$ 3,200	\$ 3,200	\$ 4,000	\$ 4,000	\$ 4,000
COURT CLERK	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
TOWN SUPERVISOR	\$ 6,000	\$ 7,020	\$ 7,020	\$ 7,020	\$ 12,020	\$ 12,020
DEPUTY TOWN SUPERVISOR	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
BOOKKEEPER	\$ 3,300	\$ 3,600	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
ASSESSOR	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100
TOWN CLERK	\$ 4,620	\$ 6,400	\$ 6,400	\$ 6,600	\$ 7,600	\$ 7,600
DOG CONTROL OFFICER	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 4,000	\$ 4,000
REGISTRAR VITAL STATISTICS	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35
HIGHWAY SUPERINTENDENT	\$ 42,000	\$ 45,000	\$ 45,000	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00
CODE ENFORCEMENT	\$ 7,800	\$ 7,800	\$ 7,800	\$ 8,000	\$ 8,000	\$ 8,000
	\$ 81,255	\$ 89,755	\$ 91,655	\$ 92,855	\$ 107,471	\$ 107,471

2023 Berkshire Fire District Budget

Fuel	\$ 1,500
Insurance	\$ 16,000
Professional/Legal Fees	\$ 9,000
Equipment Maintenance Repair	\$ 9,000
New Equipment	\$ 15,000
Utilities	\$ 10,000
Office Supplies	\$ 1,000
Building Maintenance	\$ 3,000
Training	\$ 2,000
Equipment Reserve Fund	\$ 12,000
Website/Public info	\$ 2,000
Medical	\$ 3,000
Contingency	\$ 16,500
TOTAL BUDGET	<u>\$100,000</u>
Building Payment	\$ 59,108
Truck Payment	\$ 52,294
Total	<u>\$200,402</u>

Total requested from the town **\$200,402**

Bond Payments

Building

Series B	Series A	Homeland Security
Principle pmt \$10,000.00	Principle pmt \$14,000	Principle pmt - \$10,968
Interest Pmt \$6,825.00	Interest Pmt \$12,000	Interest pmt - \$5,314.2

8.49

29