

FINANCE COMMITTEE MEETING

Tuesday June 21, 2022

1. Call to Order and roll call – P. Orenstein opened the meeting via Zoom at 6:30pm with a roll call: Milena Cerna, “aye, Madonna Meagher, “aye,” Anne O’Dwyer, “aye,” Philip Orenstein, “aye.” All members present.
Also in attendance: Town Manager Mark Pruhenski, Assistant Town Manager Chris Rembold.
2. Welcome new member Richard Geiler – P. Orenstein welcomed R. Geiler who stated he had not yet been sworn in so would be an attendee for the meeting.
3. Approval of Minutes for meeting of May 17, 2022
 - a. A. O’Dwyer stated on page 1, #5 – should note Mark Pruhenski was not in attendance and the items were not discussed. She also stated for #4c M. Meagher’s statement should indicate she is “overextended” not “fully committed.”M. Meagher made a motion to approve the minutes of May 17, 2022 as amended; A. O’Dwyer seconded. P. Orenstein asked if any additional discussion – there was none. Roll call vote: M. Cerna, “aye, M. Meagher, “aye,” A. O’Dwyer, “aye,” P. Orenstein, “aye.” All in favor: 4-0
4. Town Manager update
 - a. Pending items: legal review of Town’s discretion over Unused Free Cash related to Cannabis tax revenue – M. Pruhenski stated Town Counsel, David Doneski, is aware of the Committee’s request for legal guidance on use of free cash generated by the sale of cannabis - but he has recently been engaged on pressing Town matters. He stated D. Doneski would respond and he expects to report back well in advance of budget season.
 - b. Request for OPEB data – M. Pruhenski stated Alicia Dulin is working with KMS Actuaries and will provide updated data to them at FY22 close – including active employee updates, payroll figures, health coverage for employees/retirees, etc. – and the OPEB liability report will be shared when complete.
 - i. P. Orenstein stated that in his email he had raised questions/clarifications on last year’s OPEB report – M. Pruhenski stated he would review the email again and respond with any information he has.
 - ii. For context, P. Orenstein stated this is an effort to explore funding of retiree medical benefits – how to set up a trust under state rules/requirements/procedures and provide a recommendation on if/how to fund the trust annually for Selectboard/Town decision. He noted this requires a better understanding of how it is being funded now and what it looks like over the next few years – and clarified the focus is on how to pay for the obligation the Town has already made, not to assess the benefits being received.

5. Guest speaker: Mr. Ross Vivori, Principal Assessor

P. Orenstein opened the discussion stating within the Finance Committee's purview is the fiscal impacts on the Town of property tax/assessments – i.e., increased late payments/penalties due to new semi-annual billing – and not on operational details.

a. Time for questions

- i. A. O'Dwyer asked about R. Vivori's main responsibilities – He replied it is to ensure information on residential, commercial and industrial properties is accurate and current - this is done through permit, abatement and sales inspections. He noted data is fed into the CAMA system which provides a mass appraisal of the residential market using DOR guidelines requiring us to be +/- 10% of the market and move everyone together up or down.
- ii. M. Cerna asked how assessed value is determined – R. Vivori stated objective and subjective criteria/factors and cost tables are used to give a value, though he noted it is not exact science due to the mass appraisal approach. M. Cerna asked how market data was incorporated into the model and how recent sales in a neighborhood impact the valuation process - and A. O'Dwyer asked for clarification on recertification – R. Vivori stated all true arms-length sales across the Town are looked at - in recertification years (every five years) every property is recertified including a deeper dive/workplan/review by neighborhood and DOR sampling of properties. In interim years there is statistical sampling/analysis using sales prices across all properties to see where the market is going - values are adjusted, as needed, and submitted to the DOR for approval. He noted once approved, the tax rate can be set in a tax classification year. He clarified that specific neighborhoods are not looked at in interim years unless there is a significant change/reason. He also stated every ten years there is a total reevaluation.
- iii. The Committee discussed what would trigger a change in a property's assessed value – R. Vivori clarified it would be a significant change in the house/property footprint requiring a building permit.
- iv. P. Orenstein asked how taxpayers could better understand the assessment process and get more information on their properties – R. Vivori stated he can provide details and advise on how properties are differentiated. He also noted he can visit a property and make adjustments, if appropriate. It was clarified that all information on assessed values is public and maps/data can be found on the GIS system. R. Vivori noted it is helpful for people to have an understanding of the process/guidelines.
- v. It was noted that in January-March tax bills are sent and system/maps are updated with any changes.
- vi. A. O'Dwyer asked what is the relationship between a home's sale value and assessed value – R. Vivori stated the assessed value is different from the sale value. He noted an assessment sales ratio is used – assessed value divided by sales price to give a ratio of less/more than one - DOR determines where the Town needs to be statistically based on a sampling. A. O'Dwyer asked if the Town has an assessment ratio – R. Vivori stated yes, property is assessed at 100% full and fair market value - the Town generally in the mid 80-90% range, but with less state aid and local receipts - and increased costs it moves closer to 100% full/fair value – and he noted last year values were raised 12%. It was also stated in a declining market it can work the opposite way.

- vii. The Committee discussed the Board of Assessors process – specifically meeting in executive session. R. Vivori stated it is in executive session due to review/discussion of individual abatement applications. P. Orenstein noted other towns, such as Stockbridge, have a public component to the meetings to discuss general/broad issues, aggregate tax data, collection issues and procedure. R. Vivori stated every town is different and this is historically how GB has done it. It was noted it would be helpful for the Board of Assessors to clarify historical procedure. R. Vivori stated he supports discussing it further.
- viii. A. O'Dwyer commented that there is a lot of great information on the Town website - including helpful FAQs. She inquired about the FAQ stating that property tax payments are not affected by the assessment value. It was discussed that it depends on the tax rate - and suggested it should read - tax payments are subject to many factors not just assessed value.
- ix. P. Orenstein asked if there were any questions from the public – there were none.
- x. A. O'Dwyer asked about commercial properties and R. Vivori confirmed commercial properties are also reviewed, but they are only 325 out of 4700 parcels total in the Town.
- xi. P. Orenstein asked about interest in the senior tax deferral and R. Vivori confirmed 3-4 individuals had inquired.

6. Discussion and comment on list of future Committee priorities (included in packet)

- a. P. Orenstein highlighted for R. Geiler priority projects identified by the Committee – and noted the intent to match members with these projects for their additional focus/work.
- b. Addition of property tax billing – This item was not discussed specifically.

7. Review of potential revisions to Budget Policy

- a. Draft of proposed revisions and the first version of the Budget Policy from 2008 (in packet)
 - i. P. Orenstein stated this is a priority project that is part of the budget process. He noted this is the beginning of the conversation and there would not be decision-making at this point. He noted Sue Carmel and M. Pruhenski would be part of the review process as it impacts their work. He also stated the original 2008 Town Budget Policy is in the packet.
 - ii. P. Orenstein noted his suggested revisions – redlined in the document.
 - Stating “comply with state law” only once in the beginning of the document – and it will apply throughout.
 - Spending more time on larger dollar amount/commitment topics that should receive more attention - such as the allocation of free cash; pension expenses/ OPEB; employee medical benefits and the reserve portion of the insurance line item in the budget.
 - More information on the retiree medical pension - how the Town debt load has evolved and future projected debt payment.
 - iii. M. Meagher stated this is good work and a great starting point.
 - iv. A. O'Dwyer stated part of the Policy should focus on free cash and how it should be managed as it was a material part of the last budget discussion – she noted it needs to be formalized and there should be a target balance.

- v. M. Cerna asked for an explanation of free cash – P. Orenstein stated it is a mandated budgetary protocol – after going through the budget, excess funds not used is free cash. Accountants/the state certify it and a year later the Town can determine how it wants to use it. He clarified that the decision about how to use free cash is part of the budgetary process. M. Pruhenski added, under the Town Charter he presents the FY budget to the Finance Committee - included is how much free cash to be used to offset expenses for the coming year. He added it is not only unspent dollars from the prior year, it is also generated from conservative revenue projects from the prior year.
- vi. S. Bannon stated this is a joint Selectboard-Finance Committee policy and proposed changes will be considered at a joint meeting by the end of the summer. He noted the Selectboard will want to hear the Finance Committee's rationale for the changes and give input - he suggested only revising the policy once after the joint meeting. The Finance Committee agreed it would like to discuss/revise the Policy as a group before discussing with the Selectboard – and noted it is beneficial for new members.
- vii. A. O'Dwyer stated dates other than the policy FY and approval date should be removed. She also noted on page 3, "budget workshop meetings" should read "budget meetings in preparation for budget hearings" for clarity.
- viii. A. O'Dwyer asked if GB's policy was different from other towns' – P. Orenstein stated he had done some research and found other towns do not have this document.
- ix. P. Orenstein stated he inserted exhibits on what other towns do re: free cash as well as a financial policy manual prepared by the Division of Local Services working with Town staff in 2020 - though it was not formally adopted.
- x. P. Orenstein asked M. Pruhenski to provide his/staff feedback on the Policy.
- xi. P. Orenstein asked for public input/questions – there were none.

8. Discuss replacement Finance Committee representative on Community Preservation Committee

- a. C. Rembold presented stating he is the administrator for the Community Preservation Act and works with the CPC. He shared information on the composition of the Committee and its responsibility to set/draft an annual plan; get input on needs/funding priorities for parks, open space, affordable housing and historic preservation and review grant applications for recommendation to Town Meeting.

9. Review of Budget Reports thru May 31, 2022

- a. It was noted S. Carmel was not in attendance. M. Pruhenski was asked if he had anything to add – he did not, but asked for questions.
- b. P. Orenstein stated the only note is that a Reserve Fund account transfer is needed for oil bills.
- c. A. O'Dwyer asked about the Assistant Building Inspector role at 50% – M. Pruhenski stated the position is still vacant and should be at 50%.

10. Future meeting schedule – 3rd Tuesday of the month @ 6:30 pm • July 19 • Aug 16 • Sept 20 • Oct 18 • Nov 15 • ** Dec 13 ** (2nd Tuesday)

- a. P. Orenstein confirmed it is the same schedule as last meeting.
- b. M. Pruhenski clarified that for meetings, as of July 15, boards/committees will need to resume in person meetings to comply with the Open Meeting Law – though the public can remain virtual. He stated any updates will be shared with the chairs through the Town Clerk's Office.
- c. A. O'Dwyer stated she might not attend the July 19 meeting.

11. Dept. of Public Works Reserve Fund Transfer Request

- a. C. Rembold, in his role as acting DPW Superintendent, presented a request for reserve funds under Public Buildings and Highway Division to cover unanticipated expenses not budgeted for due to significant increases in gas/oil prices. He requested \$13,500 to cover gas/oil and gas/diesel fuel expenditures. He noted the transfer of funds does not have fiscal impact.
- b. It was noted there is currently \$25,000 in the reserve fund. P. Orenstein clarified that the Reserve Fund is under the Finance Committee's purview and is used for small budgetary needs.

A. O'Dwyer made a motion to approve the requested reserve fund transfer; M. Cerna seconded. P. Orenstein asked if any additional discussion – there was none. Roll call vote: M. Cerna, "aye," M. Meagher, "aye," A. O'Dwyer, "aye," P. Orenstein, "aye." All in favor: 4-0

- c. C. Rembold noted a signature is required.

A. O'Dwyer made a motion to authorize the Chair of the Finance Committee to sign on behalf of the Committee for the Reserve Fund transfer request; M. Cerna seconded. P. Orenstein asked if any additional discussion – there was none. Roll call vote: M. Cerna, "aye," M. Meagher, "aye," A. O'Dwyer, "aye," P. Orenstein, "aye." All in favor: 4-0

12. Citizen Speak Time

- a. Eileen Mooney stated the Selectboard-Finance Committee Budget Policy was started by Town manager Kevin O'Donnell in 2008 as a way of listing what each board did in the process.

13. Media Time

14. Adjournment

A. O'Dwyer made a motion to adjourn; M. Meagher seconded. Roll call vote: M. Cerna, "aye," M. Meagher, "aye," A. O'Dwyer, "aye," P. Orenstein, "aye." All in favor: 4-0. The meeting was adjourned by unanimous consent at 7:52.

Respectfully submitted,

Stacy Ostrow, Recording Clerk

Subject: RE: Brief Summary of my OML Question
Date: Thursday, August 11, 2022 at 11:37:58 AM Eastern Daylight Time
From: OpenMeeting (AGO)
To: philip.n.orenstein@gmail.com

Good morning:

Thank you for contacting the Division of Open Government. Through our hotline we provide general guidance regarding the requirements of the Open Meeting Law.

The Open Meeting Law does not dictate who may attend a public body's executive session meeting. A public body may invite any individual or group to attend or participate in an executive session if the public body believes that doing so would assist the public body in its work and would not jeopardize the purpose for meeting in executive session.

As a reminder, a public body may only enter executive session for one or more of the ten narrow purposes enumerated in the Open Meeting Law. G.L. c. 30A, § 21(a)(1)-(10).

I hope this information is helpful.

Sincerely,

Elizabeth Carnes Flynn
Pronouns: she/her/hers
Assistant Attorney General
Division of Open Government
Massachusetts Office of the Attorney General
One Ashburton Place
Boston, MA 02108
Hotline: 617-963-2540
openmeeting@state.ma.us
<https://www.mass.gov/the-open-meeting-law>

From: Philip Orenstein <philip.n.orenstein@gmail.com>
Sent: Wednesday, August 10, 2022 3:22 PM
To: OpenMeeting (AGO) <OpenMeeting@MassMail.State.MA.US>
Subject: Brief Summary of my OML Question

CAUTION: This email originated from a sender outside of the Commonwealth of Massachusetts mail system. Do not click on links or open attachments unless you recognize the sender and know the content is safe.

Brief Summary of my OML Question

Our select Board is evaluating a matter of public interest using the executive session exclusion. I fully agree with their use of the executive session provisions in this situation. Question - Is there any provision for members of other town boards to request and receive permission to listen in to the executive session. I am the Chair of our Finance Committee and I believe our committee (or a portion thereof) should be kept apprised of the matter being discussed.

I would be happy to go through this matter in further detail if helpful.

Kind regards

Philip Orenstein
Chair, Great Barrington Finance Committee
413 230 0121

NOTE: Comments from Susan Carmel are in Blue

Great Barrington Budget & Financial Policy for Fiscal Year 2024

PROPOSED REVISIONS – FOR DISCUSSION

Wednesday, June 15, 2022

The Town of Great Barrington will manage municipal finances wisely. This will include planning for adequate funding to:

- 1) Provide and maintain public services and facilities at a level that will ensure public well-being and safety;
- 2) Comply with all State and local by-laws, rules and regulations; and (no need to repeat this below)
- 3) Meet the strategic priorities of the Town.

The budget and financial goals set forth by the Town Selectboard and the Finance Committee in the policy document outlines the priorities and objectives of the Town and provides agreed upon financial guidelines to be used in the preparation and review of the annual budget.

STRATEGIC PRIORITIES

- Ensure public safety.
- Ensure public health.
- Maintain a strong local economy.
- Strive for a high quality of life.
- Seek environmental sustainability.
- Ensure the fiscal stability of the Town.
- Maintain public infrastructure.
- Support affordable housing
- Follow Great Barrington's Master Plan.

FINANCIAL GOALS

- Maintain adequate financial resources to sustain municipal services in the short and long term.
- FREE CASH POLICY including target percentage
 - o AS AN ILLUSTRATION – COPIED FROM <https://www.mass.gov/doc/free-cash-0/download>
 - Under sound financial policies, a community strives to generate free cash in an amount equal to three to five percent of its annual budget.
 - When a community incorporates free cash into revenue source projections for next-year operational expenses, it is prudent to place a percentage restriction on the total free cash to be used.
- Respond to the changes in the economy and meet the priority needs of the Town.
- Provide quality services efficiently and on a cost-effective basis.

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- Maintain our top level bond rating. *(a bit vague and is this really a goal?)* YES
- Work to keep the overall tax levy reasonable in consideration of other priorities and goals. *This is an important statement that is extremely vague*

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FINANCIAL MANAGEMENT POLICY

Revenue

- Services provided may not exceed available resources.
- Process must provide quality estimates of anticipated revenue.
- Process must anticipate any changes in revenue in upcoming years.
- Seek to diversify revenue sources.
- Estimate available resources including state funds, local funds, fees, grants and other sources.

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Real Estate Tax

- Evaluate estimated tax rate based on level of affordability including: average and median income; average and median value of real property and the cost of living.
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The one regarding the 2.5% is to protect us from an override

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User Fees

- Establish user fees and other non-property tax revenues to recoup, to the extent possible, the costs of supplying a particular service.
- Review current department fee structures and charges for services annually *(this has not been done)* to determine if they reflect the cost of the service and are also reasonable and affordable fees.

Proposed budget to not exceed legal property tax levy.

Debt Management

- Allow no borrowing to fund operational programs
- Debt service payments may not require the elimination of essential Town services
- Ensure that the Town's general obligation debt ratio not exceed 50% of statutory limit (5% of equalized valuation). *State Law??*
- Exempt from Proposition 2½ any long-term capital debt for municipal buildings, WWTP improvements, fire apparatus acquisition and school facilities improvements. *State Law??* No, town policy

Service Delivery

- Manage financial resources through internal controls.
- Establish operation practices that minimize the cost of government and financial risk.
- Provide efficient public services.
- Minimize the cost of administration.
- Identify and measure performance outcomes.
- Review the level of services and standards annually.

BUDGET PREPARATION PROCESS

The FY2023 budget will be estimated in accordance with municipal code and applicable state law. The budget is based on separate funds set forth from anticipated revenues and expenditures for the General Fund and the Enterprise Fund.

The annual operating budget will contain complete financial statements that show outstanding obligations of the municipality, cash on hand to the credit of each fund, funds received from all sources during the preceding year, funds available from all sources during the ensuing year, revenue estimates to cover expenses in the proposed budget and the estimated tax rate required to fund the proposed budget.

For Fiscal Year 2023, the Selectboard and the Finance Committee agree that the budget preparation and review process shall include the following steps:

1. Review and approve Finance Policy
2. Distribute Budget Books:
 - a. Forecast Revenues.
 - b. Updated Capital Plan.
 - c. Review Department Budgets.
 - d. Recommended Projects Proposed for CPA Funds. *Consider separate tab for this*
3. Participate in BHRSD joint budget meeting with Stockbridge and West Stockbridge. *(Can we elaborate on this a bit?)*
4. Hold Budget Workshop Meetings *(What are these?)*. *These are the budget hearing meetings that we hold (SB, FC & departments). I believe they used to be called workshops.*
5. Hold Public Hearing.

The Selectboard and the Finance Committee will jointly set the dates for the above budget meetings.

For Fiscal Year 2023, the Selectboard and the Finance Committee agree that the following will be done to ensure there is community engagement in the budget process:

- 1) Provide on-line access to budget information.
- 2) Provide printed budget books for the public at the libraries.
- 3) Provide a digital budget book on the town website.
- 4) Hold open meetings and hearing.

LOCAL GOVERNMENT SERVICES

- The Town Manager will prepare the budget for review by the Selectboard and the Finance Committee.
- The Town Manager may propose significant reorganizational changes and provide alternative ways to deliver services within the proposed budget.
- Performance objectives and goals will be identified and assessed.
- The Town Manager may propose elimination of services in the budget if it is not needed or cost-effective and/or propose new services as needed.
- Any service reductions shall be noted in the Fiscal 2023 budget presentation.

- Salaries and employee insurance contributions shall be set in the Fiscal Year 2023 budget pursuant to the Town's collective bargaining units and/or those already approved via a negotiated settlement and for non-represented personnel as authorized by the Town Manager.

For any proposed new initiatives, the Town Manager will:

- 1) Explain and justify the new needs(s).
- 2) Identify alternatives to what is being proposed and the pros and cons.
- 3) Identify the cost and benefit of the proposed alternative.
- 4) Identify financing source to pay for new need.
- 5) New need(s) include: any expansion of municipal services necessary; any additional staff and any additional resources needed to meet service needs or expanded service needs.

TOWN BUDGET FORMAT

For Fiscal Year 2023, the Selectboard and the Finance Committee agree that the following will be done to ensure that the budget information is provided in a format that is clear, accurate and complete.

Operating Budget Process:

- The Town Manager to request that Departments submit proposed budgets with operational plans and reports. Background information will include department goals and objectives, strategic initiatives, summary of activities and level of service.
- The Town Manager to review methods of operation, program service delivery and expenditure of resources inclusive of manpower allocation to ensure maximum efficiency of the Town.
- The Town Manager to provide complete financial statements in the Budget Book to include:
 - ~~Cash on hand.~~
 - Funds received from prior year.
 - Sources of funds from prior year.
 - Estimated revenues.
 - Estimated expenses.
 - Estimated tax levy.
 - Estimated tax rate.
 - Estimated user fees for services.
 - Proposed borrowings

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Capital Budget Report:

- The Town defines a capital project as having an overall expenditure of \$15,000 and a life expectancy in excess of 3 years.
- The Town's annual budget will include a capital plan that identifies work to be started within that fiscal year.
- The budget shall include a five-year Capital Improvement Plan for all Town assets.
- Each year, the Selectboard and the Finance Committee will review the five-year Capital Improvement Plan to identify the future upcoming needs, review any changes to the schedule, cost estimate or sources of funding.

- Operational costs associated with any new equipment or infrastructure will be identified.
- The capital budget report will include the Debt Schedule broken down by department and function and a 10-year history be provided if possible.
- Identify a funding plan that reflects available State funds, grants, bonds and tax levy dollars to finance each project.

Historical Financial Report (at least 5 years if available with annual percentage change)

- Estimated Local Receipts (includes Local Option Revenue such as Cannabis and hotel/STR) (these were provided by Sue Carmel as a follow-up exhibit during the budget process – lets add this to the book)
- Free Cash sources and uses - (these were provided by Sue Carmel as a follow-up exhibit during the budget process – lets add this to the book) including review of 3 year revenue cycle
- Tax Levy (already included)
- Special Articles, individual and totals
- School assessment and related special articles
- Property tax delinquency report **Not sure this should be included..?**

Balance Sheet Report

we should rename this title; these items do not pertain to the balance sheet

- History of various reserve accounts, i.e., stabilization, capital stabilization, “excess health insurance” and excess levy capacity (these were provided by Sue Carmel as a follow-up exhibit during the budget process – lets add this to the book)
- Five-year history of long term and short-term debt
- Show 5-year projections of LT debt including approved future borrowings (NOTE: this was in the FY 2021 book but not in FY 22/23)
- Projected Debt Service payments
- Schedule of Authorized but Unissued Debt (already included) including changes from prior years

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Enterprise Fund Process:

- The Town Manager shall prepare a budget for the Enterprise Fund that maintains it as a self-supporting fund, without a property tax transfer.
- The Enterprise Fund budget will include a report on sewer fees and rate structure. *(I don't believe this has been included in the book – I suggest wastewater gets its own tab which would include a history of sewer fees and tax rates)*

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Summary Report on Expenditures for Medical (current and Retired “OPEB”) and Pension Benefits

- Five year history and projected (if available)

- Review funding for future retiree medical benefits (OPEB Trust)
- Pension Fund summary report
- What percentage of the obligation is funded

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Notes on Free Cash Policy Alternatives

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FINANCIAL POLICY MANUAL | TOWN OF GREAT BARRINGTON

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Prepared by Division of Local Services Technical Assistance Bureau

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June 2020
p. 10

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The Division of Local Services (DLS) defines free cash as “the remaining, unrestricted funds from operations of the previous fiscal year, including unexpended free cash from the previous year.” DLS must certify free cash before the Town can appropriate it.

The Town will strive to realize year-to-year free cash certifications equal to five to seven percent of the annual general fund budget. To achieve this, the Town Manager will propose budgets with conservative revenue projections, and department heads will carefully manage their appropriations to produce excess income and budget turn backs. As much as practicable, the Town will limit its use of free cash to building reserves, funding nonrecurring costs (i.e., one-time expenditures, such as capital projects, snow and ice deficits, and emergencies), and offsetting the Town’s unfunded liabilities. Avoided will be the application of free cash to reduce the tax rate on the annual tax recapitalization sheet, since this is the same as using it to fund recurring costs.

If the Town generates free cash consistently higher than seven percent of the budget, the Town Manager will closely examine future budget proposals to determine if revenue projections should more closely align with historical trends and make adjustments.

Examples of other towns free Cash policy

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Town of ANDOVER. Free Cash

Free Cash is the term used for the portion of a community's fund balance that is available for appropriation by Town Meeting. It may also be used to reduce the tax rate. The balance in Free Cash increases when actual collected revenues are in excess of budgeted revenues, and/or when actual expenditures are less than appropriated expenditures. The balance in Free Cash is reduced when it is appropriated by Town Meeting. It is also reduced by property tax receivables and any deficits.

The balance in our Free Cash account must be certified annually by the Department of Revenue (DOR) before any funds can be appropriated.

Andover's policy is to use Free Cash for nonrecurring or emergency expenditures, for capital and equipment purchases or for appropriation to a stabilization fund, and to maintain the combined balance of Free Cash and the Stabilization Fund at 3%-7% of General Fund revenues. Free Cash is not to be used to balance operating budgets.

Funding for private warrant articles approved at Town Meeting that are not integrated into the Town's financial forecasting and budget must be funded, typically from Free Cash. Depending on the amount of the requested appropriation, approval of these articles may reduce Free Cash balances below our recommended policy levels.

PLAINVILLE

https://www.plainville.ma.us/sites/g/files/vyhlf4871/f/uploads/approved_free_cash_policy_0.pdf
https://www.plainville.ma.us/sites/g/files/vyhlf4871/f/uploads/draft_policy_-_general_stabilization_fund_v1.6_april_10_2021.pdf

Finance Committee Topic for Discussion: Other Post Employment Benefits "OPEB" Funding

Should the Town create a trust to reserve funds to pay for future OPEB costs (primarily retiree medical benefits)

Pros and Cons

Pro's	Con's
Provides more assurance that funds will be available to pay for these benefits in future years	Creates a new expense item in the annual budget – in addition to the annual PAYG expense
<p>Help alleviate budgetary pressures in tough budget years.</p> <ul style="list-style-type: none"> ▪ In tough budget years, assets can be used as a "rainy day fund" to cover OPEB expenses ▪ It would be a dedicated reserve fund 	<p>In order to contribute money to the trust, depending on the amount:</p> <ul style="list-style-type: none"> ▪ Taxes may need to be raised or ▪ Funds are redirected from other budget items
Trust Assets can be invested with any gains and investment income available to pay future retiree benefits	Adds additional responsibilities for Town staff
This fund can be viewed by credit ratings agencies as prudent fiscal management. As a result it may help maintain the Town's high quality credit rating which will lower our borrowing costs	Funds in the trust can only be used for OPEB

Pro's	Con's
<p>Enhance generational taxpayer equity</p> <ul style="list-style-type: none">▪ funding benefits as they are being earned by employees▪ Prefunding now means that future taxpayers/employees will not bear a disproportionate burden of the costs	
<p>Financial reporting benefits: when the Trust balance reaches a certain level Actuaries/Accountants may use a higher discount rate which will decrease the OPEB liabilities reported on our annual financial statements</p>	

Berkshire County Retirement Board

Actuarial accrued liability for active and retired members

Total Pension system Assets

Unfunded liability

Funded Ratio

12/31/18

12/31/19

12/31/20

12/31/21

Calculated every other year

290,899,061

272,013,475

18,885,586

93.5%

282,589,130

Great Barrington's share

Share of full actuarial liability

Share of unfunded liability

8.17%

8.59%

8.61%

8.58%

24,988,229

1,622,272

Source: Berkshire County Retirement Board Annual Statements

Town of GB

Pension Contribution

12/31/15

12/31/16

12/31/17

12/31/18

12/31/19

12/31/20

12/31/21

993573

\$

\$

\$

\$

\$

\$

\$

\$

Source: p.60, GB Accounting statements FYE June 30, 2020 and Berkshire County Retirement Board

prepared by P. Orenstein

Aug-22

OPEB

p.3

Funding the Town's Liability for other post-employment benefits (OPEBs)
Finance Committee Discussion Notes

The cumulative Total OPEB Liability for all Massachusetts entities that reported is approximately \$56.1 billion.

- The aggregate funded ratio is 5.9%.

Source: The Massachusetts Public Employee Retirement Administration Commission
<https://www.mass.gov/info-details/opeb-summary-report>

Entity	OPEB Liability in thousands	Amount Funded (%)
Commonwealth	\$22,105,511	6.4%
Alford	No plan	
Dalton	\$4,496	56.2%
Egremont	\$770	17.5%
Great Barrington	\$20,598 As of 6/30/2020	0.0%
Lee	\$24,698	2.0%
Lenox	\$22,334	23.5%
New Marlborough	No plan	
Sheffield	No plan	
Stockbridge	\$3,720	103.1%
West Stockbridge	\$878	0.0%
Williamstown	\$20,601	2.4%

Summary of the Process to create an OPEB Trust

Prepared by P. Orenstein

Based on state law as described in <https://www.mass.gov/doc/igr-2019-10-other-post-employment-benefits-liability-trust-fund/download>

- I. The establishment of an OPEB Trust requires approval at Town Meeting
- II. The governing body may, by majority vote, appropriate monies to the OPEB Fund.
- III. The OPEB trust requires a Trustee, which can be the Town Treasurer or a newly established Board of Trustees
 - A. The trustee has investment authority over the fund and may employ investment consultants to provide required services
- IV. An appropriation by a two-thirds vote of the governing body is required to spend any monies in the OPEB Fund.
 - A. Monies can be used for expenses of the trust
 - B. to pay the governmental unit's share of health insurance benefits for retirees and their dependents

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TOWN OF GREAT BARRINGTON
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FOR 2022 12

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001 GENERAL FUND							
01122 SELECTBOARD/TOWN MANAGER							
01122 51105 SELECTBOARD	23,500.00	23,500.00	23,499.65	3,916.60	.00	.35	100.0%
01122 51108 TOWN MANAGER	124,850.00	124,850.00	124,848.03	16,263.73	.00	1.97	100.0%
01122 51113 ADMINISTRATION	106,470.00	106,470.00	106,080.11	13,818.87	.00	389.89	99.6%
01122 51114 COMMITTEE CLERKS	6,000.00	6,000.00	4,064.00	648.00	.00	1,936.00	67.7%
01122 51200 INTERN	1,500.00	1,500.00	1,237.50	.00	.00	262.50	82.5%
01122 51420 LONGEVITY PAY	500.00	500.00	500.00	-750.00	.00	.00	100.0%
01122 52000 CONTRACTED SERVICES	48,000.00	40,400.00	32,696.00	7,968.00	.00	7,704.00	80.9%
01122 52300 PUBLICATIONS	2,500.00	1,615.00	1,040.00	925.00	.00	575.00	64.4%
01122 53020 LEGAL FEES	90,000.00	90,000.00	70,126.70	24,185.17	.00	19,873.30	77.9%
01122 53450 ADVERTISING	15,000.00	15,000.00	13,032.05	3,623.50	.00	1,967.95	86.9%
01122 54200 OFFICE SUPPLIES	3,000.00	6,299.95	4,743.06	509.03	.00	1,556.89	75.3%
01122 54230 PAPER SUPPLY	.00	15,435.00	.00	.00	14,517.91	917.09	94.1%
01122 57100 TRAVEL/TRAINING	2,500.00	700.05	700.05	.00	.00	.00	100.0%
01122 57300 DUES & MEMBERSHIPS	10,000.00	2,500.00	2,001.60	.00	.00	498.40	80.1%
	5,000.00	4,050.00	4,042.70	.00	.00	7.30	99.8%
TOTAL SELECTBOARD/TOWN MANAGER	438,820.00	438,820.00	388,611.45	71,107.90	14,517.91	35,690.64	91.9%
01131 FINANCE COMMITTEE							
01131 51900 CONTINGENCY	60,000.00	29,925.00	.00	.00	.00	29,925.00	.0%
01131 57100 TRAVEL/TRAINING	100.00	100.00	.00	.00	.00	100.00	.0%
01131 57300 DUES & MEMBERSHIPS	200.00	200.00	180.00	.00	.00	20.00	90.0%
01131 57800 RESERVE FUND	100,000.00	11,500.00	.00	.00	.00	11,500.00	.0%
TOTAL FINANCE COMMITTEE	160,300.00	41,725.00	180.00	.00	.00	41,545.00	.4%
01135 TOWN ACCOUNTANT							
01135 51107 TOWN ACCOUNTANT	109,245.00	109,245.00	109,242.08	14,230.77	.00	2.92	100.0%
01135 51113 FINANCIAL CLERK	10,250.00	8,250.00	4,442.86	397.75	.00	3,807.14	53.9%
01135 51114 A/P CLERK	5,200.00	7,200.00	5,904.65	1,919.83	.00	1,295.35	82.0%
01135 53010 AUDIT/ACCTG SERVICES	26,000.00	49,000.00	23,000.00	.00	26,000.00	.00	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01135 53070 CONSULTANTS (OTHER)	1,500.00	2,405.00	1,980.00	1,480.00	.00	425.00	82.3%
01135 57100 TRAVEL/TRAINING	1,500.00	595.00	595.00	.00	.00	.00	100.0%
01135 57300 DUES & MEMBERSHIPS	150.00	150.00	80.00	.00	.00	70.00	53.3%
TOTAL TOWN ACCOUNTANT	153,845.00	176,845.00	145,244.59	18,028.35	26,000.00	5,600.41	96.8%
01136 TECHNOLOGY							
01136 51107 IT COORDINATOR	6,000.00	6,000.00	5,839.03	628.19	.00	160.97	97.3%
01136 52400 REPRS & MAINTNCE	20,000.00	15,848.68	15,151.45	676.66	.00	697.23	95.6%
01136 52700 CONTRACTED SERVICES	25,000.00	24,500.00	24,500.00	.00	.00	.00	100.0%
01136 53000 SOFTWARE LICENSES	140,000.00	127,978.52	127,578.52	400.00	.00	400.00	99.7%
01136 53030 DATA SERVICES	24,000.00	24,992.00	24,372.80	1,686.36	.00	619.20	97.5%
01136 53400 TELEPHONE	20,000.00	35,680.80	33,825.86	3,858.63	300.00	1,554.94	95.6%
TOTAL TECHNOLOGY	235,000.00	235,000.00	231,267.66	7,249.84	300.00	3,432.34	98.5%
01141 ASSESSORS							
01141 51106 PRINCIPAL ASSESSOR	86,700.00	86,700.00	86,699.78	11,294.22	.00	.22	100.0%
01141 51109 BOARD OF ASSESSORS	1,200.00	1,200.00	1,200.00	600.00	.00	.00	100.0%
01141 51113 ADMIN ASSESSOR	57,355.00	57,355.00	57,352.15	7,471.16	.00	2.85	100.0%
01141 51420 LONGEVITY PAY	750.00	750.00	750.00	.00	.00	.00	100.0%
01141 53010 CONTRACTED SERVICES	25,000.00	33,000.00	28,515.00	4,250.00	2,000.00	2,485.00	92.5%
01141 54200 OFFICE SUPPLIES	2,000.00	3,900.00	3,739.87	1,357.88	.00	160.13	95.9%
01141 57100 TRAVEL/TRAINING	3,000.00	1,128.28	190.88	69.09	.00	937.40	16.9%
01141 57300 DUES & MEMBERSHIPS	500.00	500.00	122.50	.00	.00	377.50	24.5%
01141 57800 RESERVE FUND TRANSFER	.00	53,900.00	53,900.00	.00	.00	.00	100.0%
TOTAL ASSESSORS	176,505.00	238,433.28	232,470.18	25,042.35	2,000.00	3,963.10	98.3%
01146 COLLECTOR/TREASURER							
01146 51106 COLLECTOR/TREASURER	82,282.00	82,166.56	77,519.91	11,420.20	.00	4,646.65	94.3%
01146 51107 ASST COLLECTOR	51,115.00	51,115.00	51,085.85	6,936.00	.00	29.15	99.9%
01146 51108 ASST TREASURER	.00	24,772.34	23,370.90	6,069.00	.00	1,401.44	94.3%
01146 51113 FINANCIAL CLERK	30,750.00	6,093.10	6,093.10	115.44	.00	.00	100.0%
01146 51114 PRKING CLRK STIPEND	1,200.00	1,200.00	1,200.00	600.00	.00	.00	100.0%

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TOWN OF GREAT BARRINGTON
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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01146 51300 OVERTIME	1,000.00	1,000.00	500.15	.00	.00	499.85	50.0%
01146 51420 LONGEVITY PAY	200.00	200.00	.00	.00	.00	200.00	.0%
01146 53000 TX TITLE LITIGATION	10,000.00	20,227.55	8,227.55	.00	.00	.00	100.0%
01146 53010 CONTRACTUAL SERVICES	19,000.00	13,000.00	10,720.03	536.83	.00	2,279.97	82.5%
01146 53430 POSTAGE	12,000.00	14,416.75	14,300.63	2,126.44	.00	116.12	99.2%
01146 53800 FINANCIAL SERVICES	1,500.00	9,500.00	3,493.26	525.76	.00	6.74	99.9%
01146 54200 OFFICE SUPPLIES	7,000.00	7,450.59	3,685.00	989.41	.00	3,765.59	49.5%
01146 54202 OFFICE EQUIPMENT	5,800.00	1,800.00	729.00	.00	.00	1,071.00	40.5%
01146 57100 TRAVEL/TRAINING	2,500.00	2,500.00	351.39	.00	.00	2,148.61	14.1%
01146 57300 DUES & MEMBERSHIPS	200.00	200.00	50.00	.00	.00	150.00	25.0%
TOTAL COLLECTOR/TREASURER	224,547.00	235,641.89	201,326.77	29,319.08	18,000.00	16,315.12	93.1%
01161 TOWN CLERK/ELECTIONS							
01161 51106 TOWN CLERK	62,424.00	62,424.00	62,423.87	8,131.85	.00	.13	100.0%
01161 51108 ELECTION WORKERS	2,500.00	3,103.00	3,102.25	.00	.00	.75	100.0%
01161 51109 REGISTRAR	2,112.00	2,112.00	2,112.00	352.00	.00	.00	100.0%
01161 51113 ASST TOWN CLERK	34,215.00	34,215.00	34,219.76	4,457.75	.00	-4.76	100.0%*
01161 51420 LONGEVITY PAY	300.00	300.00	300.00	.00	.00	.00	100.0%
01161 52450 R/M EQUIP	2,700.00	2,745.00	2,734.77	.00	.00	10.23	99.6%
01161 52470 PUBLICATIONS	7,200.00	7,366.17	7,366.17	6,171.17	.00	.00	100.0%
01161 52700 RECORD PRESERVATION	3,600.00	3,600.00	3,527.00	.00	.00	73.00	98.0%
01161 54200 OFFICE SUPPLIES	3,500.00	3,455.00	2,889.11	1,658.84	.00	565.89	83.6%
01161 55300 ELECTIONS	3,300.00	3,300.00	3,192.08	614.92	.00	107.92	96.7%
01161 55800 OTHER SUPPLIES	2,950.00	2,950.00	2,569.18	545.99	.00	380.82	87.1%
01161 57100 TRAVEL/TRAINING	4,500.00	3,730.83	2,434.16	.00	.00	1,296.67	65.2%
01161 57300 DUES & MEMBERSHIPS	500.00	500.00	320.00	.00	.00	180.00	64.0%
TOTAL TOWN CLERK/ELECTIONS	129,801.00	129,801.00	127,190.35	21,932.52	.00	2,610.65	98.0%
01171 CONSERVATION							
01171 51112 CONSERVATION AGENT	24,772.00	24,772.00	24,579.36	3,190.59	.00	192.64	99.2%
01171 51113 BOARD CLERK	800.00	800.00	585.00	162.00	.00	215.00	73.1%
01171 51420 LONGEVITY PAY	200.00	200.00	200.00	.00	.00	.00	100.0%
01171 52470 LAND MAINT/TRAIL CREAT	5,000.00	5,000.00	5,000.00	5,000.00	.00	.00	100.0%
01171 54200 OFFICE SUPPLIES	700.00	700.00	492.26	267.26	.00	207.74	70.3%
01171 57300 DUES & MEMBERSHIPS	375.00	375.00	263.00	.00	.00	112.00	70.1%
TOTAL CONSERVATION	31,847.00	31,847.00	31,119.62	8,619.85	.00	727.38	97.7%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01175 PLANNING BOARD							
01175 51113 PLANNING BD CLERK	5,100.00	5,100.00	4,836.00	651.00	.00	264.00	94.8%
01175 53100 TRAINING	100.00	100.00	.00	.00	.00	100.00	.0%
01175 54200 OFFICE SUPPLIES	100.00	100.00	.00	.00	.00	100.00	.0%
01175 57300 DUES/SUBSCRIPTIONS	50.00	50.00	35.00	.00	.00	15.00	70.0%
TOTAL PLANNING BOARD	5,350.00	5,350.00	4,871.00	651.00	.00	479.00	91.0%
01176 ZONING BOARD OF APPEALS							
01176 51113 ZBA CLERK	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
01176 53100 TRAINING	100.00	100.00	40.00	.00	.00	60.00	40.0%
01176 54200 OFFICE SUPPLIES	100.00	100.00	.00	.00	.00	100.00	.0%
01176 55860 SUBSCRIPTIONS	100.00	100.00	.00	.00	.00	100.00	.0%
TOTAL ZONING BOARD OF APPEALS	1,300.00	1,300.00	40.00	.00	.00	1,260.00	3.1%
01177 PLANNING/COMMUNITY DEVELOPMENT							
01177 51107 ASST TWN MGR/PLNMR	104,040.00	111,215.00	110,730.68	14,616.12	.00	484.32	99.6%
01177 51112 STIPEND-AFF HOUSING	2,000.00	2,000.00	1,991.59	258.52	.00	8.41	99.6%
01177 51420 LONGEVITY PAY	300.00	300.00	300.00	.00	.00	.00	100.0%
01177 54200 OFFICE SUPPLIES	500.00	500.00	500.00	.00	.00	.00	100.0%
01177 56410 BERK REG PLAN COMM	2,000.00	2,000.00	1,919.83	1,919.83	.00	80.17	96.0%
01177 56411 ECON DEVELOPMENT	27,500.00	28,500.00	28,457.44	11,696.19	.00	42.56	99.9%
01177 57100 TRAVEL/TRAINING	2,000.00	2,000.00	1,530.68	.00	.00	469.32	76.5%
01177 57300 DUES & MEMBERSHIPS	570.00	570.00	541.00	.00	.00	29.00	94.9%
TOTAL PLANNING/COMMUNITY DEVEL	138,910.00	147,085.00	145,971.22	28,490.66	.00	1,113.78	99.2%
01192 PUBLIC BUILDINGS							
01192 51106 CREW LEADER	55,470.00	55,470.00	55,457.28	7,224.32	.00	12.72	100.0%
01192 51115 HCC CUSTODIAN	7,500.00	7,500.00	7,500.00	1,250.00	.00	.00	100.0%
01192 51135 WORKING FOREMAN	63,285.00	69,785.00	67,296.24	8,766.56	.00	2,488.76	96.4%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01192 51137 LABORER/OPERATOR	212,635.00	204,435.00	203,116.96	27,020.48	.00	1,318.04	99.4%
01192 51301 OVERTIME	12,000.00	19,700.00	15,573.16	4,233.77	.00	4,126.84	79.1%
01192 51420 LONGEVITY PAY	200.00	200.00	200.00	.00	.00	.00	100.0%
01192 51910 STIPENDS	.00	500.00	500.00	.00	.00	.00	100.0%
01192 52110 ELECTRICITY	115,000.00	150,000.00	109,625.96	15,772.48	457.35	39,916.69	73.4%
01192 52120 GAS/OIL	75,000.00	98,850.00	93,868.16	3,777.26	442.86	4,538.98	95.4%
01192 52310 WATER/SEWER	12,500.00	14,500.00	8,092.28	2,274.80	1,372.44	5,035.28	65.3%
01192 52410 REPAIRS-BLDG/GROUNDS	70,000.00	68,200.00	62,201.26	4,380.83	.00	5,998.74	91.2%
01192 52700 CONTRACTED SERVICES	65,000.00	61,000.00	53,049.51	2,592.25	1,111.72	6,838.77	88.8%
01192 52920 TRASH REMOVAL	3,000.00	3,000.00	1,898.53	358.56	.00	1,101.47	63.3%
01192 54300 PARK/CMTRY SUPPLIES	8,000.00	8,200.00	7,478.08	667.00	.00	1,721.92	91.2%
01192 54500 CUSTODIAL SUPPLIES	16,000.00	16,000.00	10,661.66	1,190.39	.00	5,338.34	66.6%
01192 55200 COURTHOUSE BLDG MNTNCE	22,000.00	22,200.00	19,470.74	94.00	.00	2,729.26	87.7%
TOTAL PUBLIC BUILDINGS	737,590.00	799,540.00	715,989.82	79,602.70	3,384.37	80,165.81	90.0%
01210 POLICE DEPARTMENT							
01210 51117 POLICE CHIEF	107,100.00	119,374.00	118,715.39	14,114.56	.00	658.61	99.4%
01210 51120 SERGEANTS	179,826.00	159,791.07	138,544.58	22,668.15	.00	21,246.49	86.7%
01210 51121 PATROLMEN	967,832.00	946,832.00	907,470.67	100,024.28	.00	39,361.33	95.8%
01210 51123 POLICE SPECIALS	56,492.00	35,742.00	32,124.28	2,798.52	.00	3,617.72	100.0%
01210 51125 ADMINISTRATIVE ASST	55,000.00	55,000.00	54,999.93	7,164.75	.07	.07	100.0%
01210 51128 COMM OUTREACH OFFCR	10,000.00	10,000.00	4,598.38	2,448.34	.00	5,401.62	46.0%
01210 51131 PRKNG CNTRL OFFCR	16,450.00	16,450.00	14,415.99	5,217.75	.00	2,034.01	87.6%
01210 51300 OVERTIME	180,132.00	230,166.93	230,166.93	44,354.73	.00	.00	100.0%
01210 51410 HOLIDAY PAY	63,425.00	63,425.00	52,556.31	6,687.71	.00	10,868.69	82.9%
01210 51420 LONGEVITY PAY	5,700.00	5,700.00	5,033.00	.00	.00	667.00	88.3%
01210 51900 EDUCATION/TUITION	10,000.00	10,000.00	3,620.40	.00	.00	6,379.60	36.2%
01210 51920 UNIFORM ALLOWANCE	19,125.00	19,125.00	18,000.00	.00	.00	1,125.00	94.1%
01210 51930 TRAINING/EDUCATION	71,144.00	71,144.00	68,050.58	8,776.68	.00	3,093.42	95.7%
01210 52450 EQUIPMENT MAINTN/REPRS	1,315.00	1,657.15	1,657.15	.00	.00	.00	100.0%
01210 52900 CARE OF PRISONERS	1,500.00	1,157.85	1,100.43	907.33	.00	57.42	95.0%
01210 54200 OFFICE SUPPLIES	7,500.00	7,500.00	6,599.08	1,578.81	.00	900.92	88.0%
01210 54201 OFFICE EQUIPMENT	5,977.00	5,977.00	5,976.36	.00	.00	.64	100.0%
01210 54202 ADPTL EQUIPMENT	4,460.00	4,460.00	4,458.19	1,186.00	.00	1.81	100.0%
01210 54800 VEHICULAR SUPPLIES	25,000.00	30,940.41	28,700.83	6,847.62	154.65	2,084.93	93.3%
01210 55840 UNIFORMS	13,000.00	13,000.00	12,996.97	3,287.95	.00	3.03	100.0%
01210 55850 CRIME PRVNTION/AMMO	14,864.00	15,264.00	15,121.48	2,229.16	.00	142.52	99.1%
01210 55860 SUBSCRIPTIONS	3,725.00	3,725.00	3,672.72	.00	.00	52.28	98.6%
01210 57100 TRAVEL/TRAINING	14,939.00	14,939.00	14,801.86	32.73	.00	137.14	99.1%
01210 57300 DUES & MEMBERSHIPS	4,504.00	4,104.00	3,713.75	625.00	.00	390.25	90.5%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL POLICE DEPARTMENT	1,839,010.00	1,845,474.41	1,747,095.26	230,950.07	154.65	98,224.50	94.7%
01220 FIRE DEPARTMENT							
01220 51113 CLERICAL	20,640.00	22,840.00	22,795.23	2,969.50	.00	44.77	99.8%
01220 51117 FIRE CHIEF	88,080.00	95,030.00	94,987.47	12,636.01	.00	42.53	100.0%
01220 51127 FIREFIGHTERS	140,000.00	125,408.17	123,990.58	29,931.00	.00	1,417.59	98.9%
01220 51129 FIRE INSPECTORS	173,000.00	175,292.01	175,292.01	21,264.21	.00	.00	100.0%
01220 51300 OVERTIME	43,000.00	37,299.82	37,299.82	5,902.60	.00	.00	100.0%
01220 51410 HOLIDAY PAY	11,000.00	7,000.00	5,152.80	1,584.00	.00	1,847.20	73.6%
01220 51420 LONGEVITY PAY	400.00	400.00	400.00	.00	.00	.00	100.0%
01220 52450 EQUIPMNT MAINT/REPRS	48,000.00	87,254.83	84,374.87	10,233.11	2,589.74	290.22	99.7%
01220 52700 COMMUNICATIONS	4,000.00	4,000.00	3,664.50	1,455.00	.00	335.50	91.6%
01220 53800 HYDRANT RENTALS	110,000.00	110,000.00	109,126.88	23,568.38	.00	873.12	99.2%
01220 54200 OFFICE SUPPLIES	900.00	900.00	881.24	578.99	.00	18.76	97.9%
01220 55810 FIREFIGHTING SUPPLIES	25,000.00	29,162.45	25,424.91	8,057.27	3,418.50	319.04	98.9%
01220 55811 FIRE PREVENTION	1,000.00	1,000.00	465.35	.00	.00	534.65	46.5%
01220 57100 TRAVEL/TRAINING	7,000.00	12,100.00	11,782.81	3.30	.00	317.19	97.4%
01220 57300 DUES & MEMBERSHIPS	2,000.00	2,000.00	1,831.99	.00	.00	168.01	91.6%
TOTAL FIRE DEPARTMENT	674,020.00	709,687.28	697,470.46	118,183.37	6,008.24	6,208.58	99.1%
01230 COMMUNICATIONS/EMERG MGMT							
01230 52450 EQUIPMENT MAINT/REPRS	9,000.00	9,000.00	5,536.19	274.00	.00	3,463.81	61.5%
01230 52700 CONTRACTED SERVICES	8,655.00	8,655.00	8,655.29	.00	.00	-.29	100.0%*
01230 54200 OFFICE SUPPLIES	350.00	350.00	141.58	.00	.00	208.42	40.5%
01230 58500 ADDTNL EOPMNT	3,000.00	6,345.48	2,932.88	1,268.59	.00	3,412.60	46.2%
TOTAL COMMUNICATIONS/EMERG MGM	21,005.00	24,350.48	17,265.94	1,542.59	.00	7,084.54	70.9%
01241 BUILDING INSPECTOR							
01241 51107 BUILDING INSPECTOR	68,045.00	68,045.00	68,052.29	8,865.04	.00	-7.29	100.0%*
01241 51108 ASST INSPECTOR	52,255.00	52,255.00	25,776.50	150.00	.00	26,478.50	49.3%
01241 51113 CLERK	42,000.00	42,000.00	42,000.06	5,471.27	.00	-.06	100.0%*
01241 51420 LONGEVITY PAY	1,450.00	1,450.00	1,450.00	.00	.00	.00	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01241 52000 CONTRACTED SERVICES	3,600.00	3,600.00	3,500.00	.00	.00	100.00	97.2%
01241 52411 PROPRY SECURITY	2,400.00	2,400.00	.00	.00	.00	2,400.00	.0%
01241 54200 OFFICE SUPPLIES	2,462.00	2,462.00	2,061.54	793.74	.00	400.46	83.7%
01241 57100 TRAVEL/TRAINING	4,400.00	4,400.00	1,977.23	293.09	.00	2,422.77	44.9%
01241 57300 DUES & MEMBERSHIPS	300.00	300.00	145.00	.00	.00	155.00	48.3%
TOTAL BUILDING INSPECTOR	176,912.00	176,912.00	144,962.62	15,573.14	.00	31,949.38	81.9%
01292 ANIMAL CONTROL OFFICER							
01292 51107 ANIMAL CNTRL OFECR	11,000.00	11,000.00	11,000.00	1,306.42	.00	.00	100.0%
01292 53000 PROFESSIONAL SERVICES	500.00	500.00	.00	.00	.00	500.00	.0%
01292 55800 OTHER SUPPLIES	200.00	200.00	.00	.00	.00	200.00	.0%
01292 57100 TRAVEL/TRAINING	500.00	500.00	.00	.00	.00	500.00	.0%
TOTAL ANIMAL CONTROL OFFICER	12,200.00	12,200.00	11,000.00	1,306.42	.00	1,200.00	90.2%
01300 EDUCATION							
01300 53210 BHRSD ASSESSMENT	18,432,398.00	18,432,398.00	17,984,106.86	4,608,099.50	.00	448,291.14	97.6%
TOTAL EDUCATION	18,432,398.00	18,432,398.00	17,984,106.86	4,608,099.50	.00	448,291.14	97.6%
01422 DFW-HIGHWAY							
01422 51110 DPW SUPERINTENDENT	96,135.00	89,635.00	81,585.73	.00	.00	8,049.27	91.0%
01422 51113 ADMINISTRATIVE ASST	42,350.00	41,550.00	37,367.98	5,516.16	.00	4,182.02	89.9%
01422 51115 TREE WARDEN	7,500.00	7,500.00	7,500.00	1,250.00	.00	.00	100.0%
01422 51120 HIGHWAY SUPERINTENDENT	85,420.00	85,420.00	85,170.06	11,094.96	.00	249.94	99.7%
01422 51134 MECHANIC	63,190.00	63,190.00	61,950.96	8,070.24	.00	1,239.04	98.0%
01422 51135 WORKING FOREMAN	68,645.00	68,645.00	67,296.24	8,766.56	.00	1,348.76	98.0%
01422 51136 LABORER/DRIVER	164,910.00	164,910.00	161,673.84	21,060.96	.00	3,236.16	98.0%
01422 51138 RECYCLING CTR STAFF	16,500.00	18,700.00	17,686.11	2,113.65	.00	1,013.89	94.6%
01422 51139 EQUIPMENT OPERATORS	184,780.00	184,780.00	181,154.88	23,598.72	.00	3,625.12	98.0%
01422 51300 SNOW & ICE OVERTIME	70,108.00	70,108.00	86,537.59	.00	.00	-16,429.59	123.4%*
01422 51301 OVERTIME	15,000.00	15,000.00	14,586.94	2,627.79	.00	413.06	97.2%
01422 51400 POLICE DETAILS	7,500.00	5,300.00	3,256.05	1,557.60	.00	1,651.95	68.8%
01422 51420 LONGEVITY PAY	4,250.00	4,250.00	3,950.00	.00	.00	300.00	92.9%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01422 51910 STIPENDS	.00	800.00	800.00	.00	.00	.00	100.0%
01422 52110 STREET LIGHTS	125,000.00	165,400.18	142,300.39	35,862.77	.00	23,099.79	86.0%
01422 52115 SEWER/WATER	1,000.00	1,300.00	1,229.55	206.41	.00	70.45	94.6%
01422 52120 GAS	8,000.00	8,000.00	5,937.11	161.75	.00	2,062.89	74.2%
01422 52450 EQUIP MAINT/REPRS	95,000.00	90,275.00	73,340.52	19,246.40	2,651.81	14,282.67	84.2%
01422 52490 STREET MAINT/REPAIRS	125,000.00	124,650.00	88,866.51	19,312.38	2,272.46	33,511.03	73.1%
01422 52700 CONTRACTED SERVICES	55,000.00	53,000.00	33,275.84	6,475.69	6,023.44	13,700.72	74.1%
01422 52701 TRASH HAULING	65,000.00	66,400.00	56,777.66	10,789.64	.00	9,622.34	95.5%
01422 52702 HAZ WASTE CLCTN	6,000.00	6,000.00	5,954.00	.00	.00	46.00	99.2%
01422 52740 CLOTHING & UNIFORMS	25,000.00	19,200.00	18,490.56	3,819.74	.00	709.44	96.3%
01422 53050 LANDFILL ENGRNG	13,000.00	.00	.00	.00	.00	.00	.0%
01422 53810 TREE SERVICES	90,000.00	90,000.00	73,670.95	6,749.00	4,265.00	12,064.05	86.6%
01422 54200 OFFICE SUPPLIES	1,500.00	3,018.87	3,018.87	.00	.00	.00	100.0%
01422 54810 GAS & DIESEL	85,000.00	110,000.00	109,383.59	31,372.64	82.15	534.26	99.5%
01422 55300 PUBLIC WRKS SUPPLYS	35,000.00	34,081.13	23,328.45	6,748.51	.00	10,752.68	68.4%
01422 55700 SNOW & ICE SUPPLIES	150,000.00	150,000.00	175,052.78	.00	.00	-25,052.78	116.7%*
01422 57100 TRAVEL/TRAINING	3,000.00	3,000.00	2,924.65	7.95	.00	75.35	97.5%
01422 57300 DUES & MEMBERSHIPS	500.00	500.00	495.00	60.00	.00	5.00	99.0%
01422 58541 HWY GRGE REMEDITION	30,000.00	20,000.00	2,000.00	.00	18,000.00	.00	100.0%
TOTAL DPW-HIGHWAY	1,739,288.00	1,764,613.18	1,626,562.81	226,469.52	33,686.86	104,363.51	94.1%
01511 BOARD OF HEALTH							
01511 51129 HEALTH AGENT	53,325.00	61,925.00	61,871.88	8,304.60	.00	53.12	99.9%
01511 51130 HEALTH INSPECTOR	40,998.00	40,998.00	39,735.93	6,491.07	.00	1,262.07	96.9%
01511 51131 ANIMAL INSPECTOR	1,000.00	1,000.00	1,000.00	118.87	.00	.00	100.0%
01511 51420 LONGEVITY PAY	200.00	200.00	200.00	.00	.00	.00	100.0%
01511 52700 CONTRACTED SERVICES	11,880.00	12,280.00	8,816.44	1,080.00	1,854.00	1,609.56	86.9%
01511 57100 TRAVEL/TRAINING	3,400.00	2,200.00	2,049.62	159.56	.00	150.38	93.2%
01511 57300 DUES & MEMBERSHIPS	200.00	.00	.00	.00	.00	.00	.0%
01511 57800 SUPPLIES	2,500.00	3,500.00	1,419.56	282.96	.00	2,080.44	40.6%
TOTAL BOARD OF HEALTH	113,503.00	122,103.00	115,093.43	16,437.06	1,854.00	5,155.57	95.8%
01528 COMMUNITY SERVICES							
01528 57800 HUMAN SERVICES	30,000.00	.00	.00	.00	.00	.00	.0%
01528 57805 ELIZABETH FREEMAN CENT	.00	4,000.00	4,000.00	.00	.00	.00	100.0%
01528 57806 GREENAGERS	.00	3,500.00	3,500.00	.00	.00	.00	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01528 57807 BERK SOUTH COMM CTR	.00	2,500.00	2,500.00	.00	.00	.00	100.0%
01528 57810 GT BARRINGTON LAND CON	.00	2,000.00	2,000.00	.00	.00	.00	100.0%
01528 57812 RR STREET YOUTH	.00	4,000.00	4,000.00	.00	.00	.00	100.0%
01528 57813 VOLUNTEERS IN MEDICINE	.00	3,500.00	3,500.00	.00	.00	.00	100.0%
01528 57814 ELDER SERVICES	.00	1,000.00	1,000.00	.00	.00	.00	100.0%
01528 57817 BERK CTR FOR JUSTICE	.00	2,000.00	2,000.00	.00	.00	.00	100.0%
01528 57819 HEVEREH	.00	5,500.00	5,500.00	.00	.00	.00	100.0%
01528 57820 BERKSHIRE PULSE	.00	2,000.00	2,000.00	.00	.00	.00	100.0%
TOTAL COMMUNITY SERVICES	30,000.00	30,000.00	30,000.00	.00	.00	.00	100.0%
01541 COUNCIL ON AGING							
01541 51106 COA DIRECTOR	57,145.00	62,595.00	62,560.73	8,304.60	.00	34,227.00	99.9%
01541 51109 VAN DRIVERS	36,420.00	34,220.00	.00	.00	.00	34,220.00	.0%
01541 51113 ADMIN ASSISTANT	20,640.00	22,840.00	16,681.43	349.35	.00	6,158.57	73.0%
01541 51115 CUSTODIAN	9,364.00	9,364.00	8,405.48	1,118.60	.00	958.52	89.8%
01541 51200 COORDINATOR(P/T)	2,500.00	2,500.00	2,444.60	.00	.00	55.40	97.8%
01541 51420 LONGEVITY PAY	300.00	300.00	300.00	.00	.00	.00	100.0%
01541 52450 EQUIP MAINT/REPRS	5,000.00	5,000.00	1,061.65	41.18	.00	3,938.35	21.2%
01541 52700 ELDERLY TRANSPORTATION	12,500.00	12,500.00	3,227.18	115.48	.00	9,272.82	25.8%
01541 53810 ACTIVITIES	7,950.00	7,950.00	5,945.09	351.01	.00	2,004.91	74.8%
01541 54200 OFFICE SUPPLIES	2,800.00	2,800.00	1,910.42	294.22	.00	889.58	68.2%
01541 57100 TRAVEL/TRAINING	1,400.00	1,400.00	1.82	.00	.00	1,398.18	.1%
01541 57300 DUES & MEMBERSHIPS	450.00	450.00	450.00	.00	.00	.00	100.0%
TOTAL COUNCIL ON AGING	156,469.00	161,919.00	102,988.40	10,574.44	.00	58,930.60	63.6%
01543 VETERAN AFFAIRS							
01543 52710 VETERANS SERVICES	18,000.00	18,000.00	18,000.00	4,500.00	.00	.00	100.0%
01543 54300 SUPPLIES	4,750.00	6,750.00	5,749.54	300.00	.00	1,000.46	85.2%
01543 57700 VETERANS BENEFITS	101,000.00	99,000.00	48,768.98	2,710.47	.00	50,231.02	49.3%
01543 57701 VETERANS DISTRICT	31,950.00	31,950.00	31,945.38	.00	.00	4.62	100.0%
TOTAL VETERAN AFFAIRS	155,700.00	155,700.00	104,463.90	7,510.47	.00	51,236.10	67.1%
01610 LIBRARIES							
01610 51143 HEAD LIBRARIAN	64,900.00	64,900.00	64,141.67	5,560.04	.00	758.33	98.8%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01610 51145 ASST LIBRARIANS	96,810.00	96,810.00	96,799.69	12,609.93	.00	10.31	100.0%
01610 51146 LIBRARY CLERKS	279,100.00	279,100.00	222,904.37	33,221.30	.00	56,195.63	79.9%
01610 51420 LONGEVITY PAY	1,300.00	1,300.00	1,300.00	.00	.00	.00	100.0%
01610 52400 EQUIP MAINT & REPRS	3,200.00	3,220.00	3,219.68	.00	.00	.32	100.0%
01610 54200 OFFICE SUPPLIES	10,350.00	10,330.00	7,494.76	926.49	.00	2,835.24	72.6%
01610 55800 NONPRINT MATERIALS	35,990.00	35,990.00	31,287.13	3,022.37	.00	4,702.87	86.9%
01610 55860 BOOKS/SUBSCRIPTIONS	79,185.00	79,185.00	73,447.77	10,345.52	100.00	5,637.23	92.9%
01610 55861 PROGRAMMING SUPPLYS	3,170.00	3,170.00	2,887.10	346.22	.00	282.90	91.1%
01610 57100 TRAVEL/TRAINING	1,650.00	1,650.00	.00	.00	.00	1,650.00	.0%
01610 57300 DUES & MEMBERSHIPS	1,010.00	1,010.00	959.00	.00	.00	51.00	95.0%
TOTAL LIBRARIES	576,665.00	576,665.00	504,441.17	66,031.87	100.00	72,123.83	87.5%
01650 PARKS & RECREATION							
01650 54201 PARK IMPROVEMENTS	9,500.00	15,500.00	14,729.09	7,853.66	.00	770.91	95.0%
01650 57803 LAKE MANAGEMENT	5,000.00	3,000.00	2,250.00	.00	.00	750.00	75.0%
01650 57805 YOUTH PROGRAMMING	95,000.00	95,000.00	90,493.50	22,650.00	.00	4,506.50	95.3%
01650 57810 WASTE MANAGEMENT	8,500.00	6,500.00	6,347.50	1,810.00	.00	152.50	97.7%
TOTAL PARKS & RECREATION	118,000.00	120,000.00	113,820.09	32,313.66	.00	6,179.91	94.9%
01691 VARIOUS BOARDS/COMMISSIONS							
01691 52400 HISTORICAL COMMISSION	7,470.00	10,090.21	4,120.21	.00	.00	5,970.00	40.8%
01691 52700 HISTORIC DISTRICTS COM	12,000.00	12,000.00	7,058.76	.00	.00	4,941.24	58.8%
01691 57800 AGRICULTURAL COMMISSIO	2,000.00	2,000.00	1,990.08	865.08	.00	9.92	99.5%
01691 57820 SUSTAINABILITY COMM	500.00	500.00	475.76	475.76	.00	24.24	95.2%
01691 57830 TRANSPORTATION COMMITT	1,000.00	1,000.00	1,000.00	794.50	.00	.00	100.0%
TOTAL VARIOUS BOARDS/COMMISSIO	22,970.00	25,590.21	14,644.81	2,135.34	.00	10,945.40	57.2%
01693 CELEBRATIONS							
01693 57800 CELEBRATIONS	5,000.00	5,000.00	4,107.84	2,500.00	.00	892.16	82.2%
01693 57810 BAND PROGRAMS	7,500.00	7,500.00	7,500.00	.00	.00	.00	100.0%
TOTAL CELEBRATIONS	12,500.00	12,500.00	11,607.84	2,500.00	.00	892.16	92.9%
01752 DEBT SERVICE							

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01752 59100 LONG TERM PRINCIPAL	1,657,099.00	1,657,099.00	1,655,000.00	1,140,000.00	.00	2,099.00	99.9%
01752 59120 LONG TERM INTEREST	313,243.00	365,877.00	365,876.95	105,928.34	.00	.05	100.0%
01752 59130 SHORT TERM INTEREST	85,000.00	32,296.00	23,151.64	.00	.00	9,144.36	71.7%
01752 59150 DEBT ISSUANCE COSTS	12,500.00	12,570.00	12,569.89	12,569.89	.00	.11	100.0%
TOTAL DEBT SERVICE	2,067,842.00	2,067,842.00	2,056,598.48	1,258,498.23	.00	11,243.52	99.5%
01820 STATE ASSESSMENTS							
01820 56380 BRPC ASSESSMENT	5,660.26	5,660.26	5,660.26	.00	.00	.00	100.0%
TOTAL STATE ASSESSMENTS	5,660.26	5,660.26	5,660.26	.00	.00	.00	100.0%
01911 RETIREMENT							
01911 51750 MEDICARE	76,500.00	76,500.00	72,772.40	7,353.68	.00	3,727.60	95.1%
01911 51760 RETIREMENT FUND	922,789.00	933,124.42	925,822.47	3,276.16	.00	7,301.95	99.2%
01911 51950 RECRUIT/RETIREMENT	.00	8,500.00	8,300.00	.00	.00	200.00	97.6%
TOTAL RETIREMENT	999,289.00	1,018,124.42	1,006,894.87	10,629.84	.00	11,229.55	98.9%
01945 INSURANCE							
01945 51710 WORKERS COMP	57,500.00	57,500.00	41,539.00	.00	.00	15,961.00	72.2%
01945 51740 HEALTH/LIFE INS	1,695,200.00	1,695,200.00	1,165,243.43	40,123.39	.00	529,956.57	68.7%
01945 51741 DEDUCTIBLES	15,000.00	15,000.00	7,500.00	1,500.00	.00	7,500.00	50.0%
01945 57400 GENERAL INSURANCE	137,500.00	132,500.00	128,864.88	.00	.00	3,635.12	97.3%
01945 57425 PUBLIC SAFETY INS	77,500.00	77,500.00	71,770.00	.00	.00	5,730.00	92.6%
01945 57500 MEDICAL SERVICES	5,100.00	10,100.00	8,988.56	1,783.05	.00	1,111.44	89.0%
01945 57800 MISC EXPENSES	500.00	500.00	.00	.00	.00	500.00	.0%
01945 59610 ALLOCATION FROM MW	-183,600.00	-183,600.00	-183,600.00	-91,800.00	.00	.00	100.0%
TOTAL INSURANCE	1,804,700.00	1,804,700.00	1,240,305.87	-48,393.56	.00	564,394.13	68.7%
01995 CHERRY SHEET/STATE AID							
01995 56305 AIR POLLUTION	2,641.00	2,641.00	2,641.00	210.00	.00	.00	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01995 56310 RMV NONRENEWAL SRCHGE	4,800.00	4,800.00	4,200.00	340.00	.00	600.00	87.5%
01995 56315 REGIONAL TRANSIT	54,202.00	54,202.00	54,202.00	4,515.00	.00	.00	100.0%
TOTAL CHERRY SHEET/STATE AID	61,643.00	61,643.00	61,043.00	5,065.00	.00	600.00	99.0%

01998 SPECIAL ARTICLES/APPROPRIATNS

01998 57820 FY20 RECAP TAX TITLE	.00	951.60	.00	.00	951.60	.00	100.0%
01998 57821 FY21 RECAP TAX TITLE	.00	5,000.00	.00	.00	5,000.00	.00	100.0%
01998 58100 FY14 #5 ASSR SFTWRE	.00	8,700.00	8,700.00	.00	.00	.00	100.0%
01998 58110 FY14 #5 CSTLE ST RMDTN	.00	180,068.10	.00	.00	180,068.10	.00	100.0%
01998 58130 FY15 #5 ECNMC DVLPMNT	.00	4,234.00	.00	.00	4,234.00	.00	100.0%
01998 58140 FY16 #6 SENIOR CTR RPR	.00	2,836.00	.00	.00	2,836.00	.00	100.0%
01998 58150 FY17 #5 PARKS IMPRVMT	.00	7,866.56	.00	.00	7,866.56	.00	100.0%
01998 58170 FY21 #10 CMNTY PRGRMS	.00	18,500.00	.00	.00	.00	.00	100.0%
01998 58185 FY22 #11 CMNTY PRGRMS	350,000.00	335,000.00	301,500.00	.00	33,500.00	.00	100.0%
01998 58188 FY22 #11A CIF-GBPD	.00	15,000.00	.00	.00	15,000.00	.00	100.0%
01998 58190 FY22 #12 STH BRK AMBLN	25,000.00	25,000.00	25,000.00	6,250.00	.00	.00	100.0%
01998 58195 FY22 #13 TUITON/TRNSPR	65,000.00	65,000.00	30,678.04	778.40	.00	34,321.96	47.2%

TOTAL SPECIAL ARTICLES/APPROPR

440,000.00 668,156.26 384,378.04 7,028.40 249,456.26 34,321.96 94.9%

TOTAL GENERAL FUND

31,893,589.26 32,277,626.67 30,204,686.77 6,862,499.61 355,462.29 1,717,477.61 94.7%

TOTAL EXPENSES

31,893,589.26 32,277,626.67 30,204,686.77 6,862,499.61 355,462.29 1,717,477.61

GRAND TOTAL

31,893,589.26 32,277,626.67 30,204,686.77 6,862,499.61 355,462.29 1,717,477.61 94.7%

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060 WASTEWATER TREATMENT

60442 WASTEWATER TREATMENT

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
60442 51133 SUPERINTENDENT	89,050.00	89,050.00	87,722.45	11,333.32	.00	1,327.55	98.5%
60442 51134 MECHANIC	61,955.00	61,965.00	61,956.97	8,070.24	.00	8.03	100.0%
60442 51136 LABORERS	52,120.00	52,120.00	52,116.48	6,789.12	.00	3.52	100.0%
60442 51137 LABORERS/DRIVERS	53,895.00	53,895.00	53,891.28	7,020.32	.00	3.72	100.0%
60442 51139 EQUIPMENT OPERATOR	59,865.00	60,165.00	60,120.81	7,798.24	.00	44.19	99.2%
60442 51140 ASST PLANT OPERATOR	63,300.00	66,300.00	49,247.46	.00	.00	17,142.54	74.2%
60442 51200 CLERICAL	19,555.00	19,555.00	5,619.14	8,241.60	.00	33.60	99.9%
60442 51300 OVERTIME	32,260.00	32,260.00	29,517.72	1,302.68	.00	13,935.86	28.7%
60442 51400 POLICE DETAILS	2,000.00	2,000.00	.00	3,651.44	.00	2,742.28	91.5%
60442 51420 LONGEVITY PAY	2,150.00	2,150.00	.00	.00	.00	2,000.00	.0%
60442 51910 STIPENDS	.00	600.00	600.00	.00	.00	.00	100.0%
60442 52110 ELECTRICITY	180,300.00	180,600.00	141,204.68	18,072.67	.00	39,395.32	78.2%
60442 52120 GAS/OIL	29,000.00	29,000.00	17,486.21	834.10	.00	11,513.79	60.3%
60442 52310 WATER	5,500.00	6,500.00	5,493.96	560.59	.00	1,006.04	84.5%
60442 52400 REPAIRS & MAINTENANCE	95,000.00	87,900.00	59,477.34	19,617.52	.00	28,422.66	67.7%
60442 52740 UNIFORMS RENTAL	4,200.00	6,400.00	5,553.27	643.08	.00	846.73	86.8%
60442 52800 CONTRACTED HAULING	214,000.00	224,500.00	138,052.05	23,293.99	13,128.54	73,319.41	67.3%
60442 52801 CONTRACTED SERVICES	21,000.00	25,000.00	22,064.58	1,074.07	.00	2,818.42	88.7%
60442 52900 COLLECTION SYSTEM	53,000.00	50,000.00	43,970.58	19,478.87	.00	6,029.42	87.9%
60442 53050 ENGINEERING/ARCHITECTU	11,000.00	11,000.00	10,240.00	10,240.00	.00	760.00	93.1%
60442 53410 TELEPHONE	3,700.00	3,700.00	2,286.68	256.86	.00	1,413.32	61.8%
60442 53430 POSTAGE	4,000.00	4,000.00	2,014.00	.00	.00	1,986.00	50.4%
60442 54200 OFFICE SUPPLIES	2,600.00	4,100.00	3,274.96	.00	.00	825.04	79.9%
60442 54800 VEHICULAR SUPPLIES	4,500.00	5,500.00	4,846.30	327.53	.00	653.70	88.1%
60442 54810 GASOLINE	5,600.00	10,100.00	10,063.56	1,957.00	.00	36.44	99.6%
60442 55800 CHEMICALS/SUPPLIES	102,000.00	106,326.75	86,704.76	16,345.99	.00	19,621.99	81.5%
60442 55840 SAFETY EQUIPMENT	4,000.00	6,000.00	4,967.58	824.83	.00	1,032.42	82.8%
60442 57100 TRAVEL/TRAINING	4,000.00	4,000.00	1,955.11	489.00	75.00	1,969.89	50.8%
60442 57400 GENERAL INSURANCE	37,500.00	37,500.00	37,543.00	.00	.00	57.00	99.8%
60442 57401 WORKERS COMP INS	17,500.00	17,500.00	10,547.00	.00	.00	6,953.00	60.3%
60442 57402 HEALTH/LIFE INS	161,300.00	161,300.00	108,150.27	50,099.57	.00	53,149.73	67.0%
60442 57403 SS/MEDICARE	7,140.00	7,140.00	5,818.07	2,992.47	.00	1,321.93	81.5%
60442 57404 RETIREMENT	91,410.00	91,410.00	91,408.72	.00	.00	1.28	100.0%
60442 57406 UNFUNDED EE BENEFITS	5,100.00	5,100.00	.00	.00	.00	5,100.00	.0%
60442 57407 TRANSFER TO GENERAL FU	183,600.00	183,600.00	183,600.00	91,800.00	.00	.00	100.0%
60442 58406 PROJECTS-OTHER	.00	4,975.84	.00	.00	4,975.84	.00	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
60442 59100 LONG TERM PRINCIPAL	463,604.00	465,703.00	465,702.01	75,000.00	.00	.99	100.0%
60442 59120 LONG TERM INTEREST	169,996.00	180,675.00	180,674.53	13,949.18	.00	.47	100.0%
60442 59130 SHORT TERM INTEREST	20,000.00	7,222.00	2,678.60	.00	.00	4,543.40	37.1%
60442 59150 DEBT ISSUANCE COSTS	10,500.00	10,500.00	2,064.86	989.86	.00	8,435.14	19.7%
TOTAL WASTEWATER TREATMENT	2,414,500.00	2,440,702.59	2,113,951.39	403,054.14	18,296.38	308,454.82	87.4%
TOTAL WASTEWATER TREATMENT	2,414,500.00	2,440,702.59	2,113,951.39	403,054.14	18,296.38	308,454.82	87.4%
TOTAL EXPENSES	2,414,500.00	2,440,702.59	2,113,951.39	403,054.14	18,296.38	308,454.82	87.4%
GRAND TOTAL	2,414,500.00	2,440,702.59	2,113,951.39	403,054.14	18,296.38	308,454.82	87.4%

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