

**TOWN OF GREAT BARRINGTON MASSACHUSETTS
FINANCE COMMITTEE MEETING
< AGENDA >**

TUESDAY, FEBRUARY 2, 2021
(rescheduled from January 19, 2021)
6:30 PM

LOCATION: REMOTE MEETING VIA ZOOM

Please click the link below to join the Zoom Meeting:

<https://us02web.zoom.us/j/8755172252?pwd=Tm5BbTlpQk5TYmh2Vk5BbHR5Ukx2UT09>

Meeting ID: 875 517 2252

Passcode: 020221

Dial in, audio only: +1 929 205 6099
(if dialing in: *6 - mute/unmute. *9 - raise hand)

Pursuant to Governor Baker's March 12, 2020 Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A §18, and the Governor's March 15, 2020 Order imposing strict limitation on the number of people that may gather in one place, this meeting of the Great Barrington Finance Committee will be conducted via remote participation to the greatest extent possible. Specific information and the general guidelines for remote participation by members of the public and/or parties with a right and/or requirement to attend this meeting can be found on the town's website, at www.townofgb.org. For this meeting, members of the public who wish to listen to the meeting may do so in the following manner: See instructions at the top of the agenda. No in-person attendance of members of the public will be permitted, but every effort will be made to ensure that the public can adequately access the proceedings in real time, via technological means. In the event that we are unable to do so, despite best efforts, we will post on the town's website an audio or video recording, transcript, or other comprehensive record of proceedings as soon as possible after the meeting.

1. Call to Order
2. Roll Call Vote
3. Approval of Minutes
 - September 22, 2020 and December 15, 2020
4. Finance Committee member committee reports
5. Update from Town Manager
6. Update from Finance Director
 - Dec 2020 Operating Budget Reports
 - Updates on Borrowing, Free Cash, and FY 2019 Audit
7. Finance Committee business
 - FY 2022 Budget & Financial Policy – Discussion/Vote
(FY 2021 Policy available at: <https://www.townofgb.org/finance-committee>)
 - Reserve Fund Transfer Request
8. Finance Committee Member Comments
9. Citizen Speak Time
10. Media Time
11. Adjournment

Pursuant to MGL, 7C 30A sec. 20(f), after notifying the Chair of the public body, any person may make a video or audio recording of an open session of a meeting of a public body, or may transmit the meeting through any medium. At the beginning of the meeting, the Chair shall inform other attendees of any such recordings. Any member of the public wishing to speak at the meeting must receive permission of the Chair.

EXECUTIVE SUMMARY

DATE: January 29, 2021

TITLE: Assessor Appraisal System Software Conversion

BACKGROUND: Assessing Offices throughout the Commonwealth of Massachusetts have utilized the Department of Revenue's CAMA (computer-assisted mass appraisal) system for appraising and assessing residential and commercial properties for many years. This software was of no cost to the municipalities. Over the past few years, the DOR has been moving towards phasing out their system and requiring cities and towns to implement a new software system.

FISCAL IMPACT: It was the intention of the Finance team to request an appropriation in the FY22 budget for this project. However, it has come to our attention that the Department of Revenue will no longer support communities utilizing their system and are halting these services in the next few months. Therefore, it is critical that we get this conversion under way as soon as possible. The cost impact to implement a new CAMA software system is \$87,300 (see attached for detailed breakdown). The Town set aside \$20,000 from a prior annual town meeting, of which \$18,500 remains. In working with one of the consultants that will be instrumental in this conversion, we were able to reduce the cost of the data bridge from the new software to our Munis system by \$9,000. Therefore, we are respectfully requesting a reserve fund transfer in the amount of \$59,800.

RECOMMENDATION: With the approval of the Finance Committee, the Town would be able to get this comprehensive conversion under way in order to ensure a smooth transition to quarterly billing in the spring.

PREPARED AND REVIEWED BY: Susan M. Carmel
Susan M. Carmel, Finance Director

APPROVED: Mark Pruhenski
Mark A. Pruhenski, Town Manager

Date: 1/29/21

Susan M. Carmel
Finance Director/Town Accountant

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TOWN OF GREAT BARRINGTON MASSACHUSETTS

Reserve Fund Transfer

January 29, 2021

TO: Finance Committee
FROM: Susan M. Carmel, Finance Director
RE: Reserve Fund Transfer Request

I am respectfully requesting a transfer of funds from the Finance Committee Reserve Fund to the Assessors' budget. Please see attached Executive Summary for a detailed explanation.

	ACCOUNT NAME	ORG	OBJ	AMOUNT
From:	Reserve Fund	01131	57800	\$59,800.00
To:	Reserve Fund Transfer/Contracted Services	01141	57800	\$59,800.00

Department Head Signature: *Susan M. Carmel* Date: 1/29/21

Town Accountant: *Susan M. Carmel* Date: 1/29/21

Town Manager: *Mark Pruhenski* Date: 1/29/21

Finance Committee:

Assessor Appraisal System Software Conversion

New CAMA Software	\$ 9,800.00
Set-up and data cleanup of all files for conversion	\$ 5,000.00
Conversion Management and Oversight (includes field work, data input, desk review of all residenital property and measure and list of all commercial property)	\$ 63,500.00
Sub-total	\$ 78,300.00
Prior annual town meeting allocation for software conversion	\$ (18,500.00)
Total Cost	\$ 59,800.00

*** Tyler Technologies quote for this work was \$14,000

**TOWN OF GREAT BARRINGTON
MASSACHUSETTS**

**FINANCE COMMITTEE MEETING
MINUTES**

**TUESDAY, SEPTEMBER 22, 2020
6:00 PM**

LOCATION: REMOTE MEETING

Conducted via Conference Call

1. **Meeting was called to order** by Chairperson A. O'Dwyer, at 6:00 pm. The meeting opened with a reading aloud of Remote Meeting Guidelines provided in response to Governor Baker's March 12 and 15, 2020 Orders Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A §18, in response to strict limitation on the number of people that may gather in one place.
2. **Attendance roll call** was called by Chairman A. O'Dwyer, at 6:00 pm. A roll call verified that present at the meeting: A. O' Dwyer, T. Blauvelt, & W. Curletti were in attendance; M. Loubert and M. O'Connor were not present).

Also in attendance: Town Manager, M. Pruhenski; Finance Director, S. Carmel; and Selectboard Chair, S. Bannon.

3. **Approval of Minutes**

Minutes of August 18, 2020 FC meeting. T. Blauvelt made the motion to approve the minutes, However, as W. Curletti was not at the August 18th meeting, it was agreed to pass over the approval of the minutes until the next FC meeting.

4. **Finance Committee member committee reports – Economic Development Committee:**

Economic Development Committee. No updates.

Community Preservation Committee. T. Blauvelt reminded the committee that the request for first-round applications are out and available on the Town website, due back by November 2, by 4:00 PM. Review of applications received will begin on October 6.

5. **Update from Town Manager.** Vocational Transportation Update: M. Pruhenski reported that S. Carmel had been working closely with the Chair of the Transportation Committee, Tate Coleman. S. Carmel reported that the Town has entered into an agreement with CRT Transportation to provide transportation for the two GB students to the vocational program in Pittsfield, and thanked T. Coleman for all his hard work on this. She indicated that the Town has contracted with CRT a daily rate that is approximately half the rate the Town had last year with Massini Bus Company. The amount, she estimates, will come to around \$40,000 (+/- a small margin, depending on start date and other Covid-related reductions in in-person days). S. Carmel also noted that with Covid, the vocational program is supposed to start in-person 2-days a week for juniors and seniors only (one of the GB students is, she believes, a sophomore).

A. O'Dwyer asked if this contract is such that, unlike last year when the contract required us to pay for transportation even if school was not in session in-person, it was only for services provided. S. Carmel clarified that it is a year-long contract (for the school year), but that the Town did put into the contract that we do not pay for the service if no service is provided (e.g., if there is no in-person vocational classes/transportation). The committee members thanked S. Carmel and T. Coleman for all their work on this, and S. Carmel again acknowledged the hard work of T. Coleman.

6. **Update from Finance Director.** A. O'Dwyer thanked S. Carmel for getting the August 2020 operating budget reports to the committee well in advance of the meeting. A. O'Dwyer asked about the Collector/Treasurer tax/title litigation budget. S. Carmel noted that because some of the prior year fiscal year is still open in the system, there are carry-over PO's from the prior year, which will not be taken out of the budget until the fiscal year is closed in the system. So, this early in the budget year, a few budget lines (e.g., also true for the cemetery/parks budget line). can look like their over-budget, but it is due to carry overs from last year, which will be removed when the FY20 budget is closed. S. Carmel shared that this is due to grant receipts can come in until September, so she always try to make give as much time for grant funds to come in, and the State is particularly late this year in getting out grant funds requested.

A. O'Dwyer also asked if the additional \$50,000 voted at the Annual Town meeting in September is included in the Wastewater budget report from August. S. Carmel reminded the committee that the additional funds were not voted on yet, so the Wastewater Budget will be revised for future budget reports. Committee members thanked S. Carmel for her work on the budgets.

7. Finance Committee Business

A. O'Dwyer indicated that she wanted to be sure that the Finance Committee members were aware of the outcomes and data of the Tax Classification numbers. S. Carmel shared the information as shared with the Selectboard prior.

The good news, she shared, is that at the time of the initial budget-focused Town Meeting, the Town was proposing a tax rate increase of approximate 44 cents, for a tax rate of \$16.19. She is pleased that the Town has been able to come in with tax rate under \$16 -- \$15.99. The Town had originally anticipated that the increase would be an average of \$133 (based on an assessed value of \$300,000), and it came in at a \$72 increase. Some of the factors that played into the lower-than-anticipated tax increase included: (a) very strong growth (160% higher than budgeted); (b) we were able to increase the local receipts estimates slightly, based on our year-end results; and (c) we reduced the overlay (what is set aside for abatements and exemptions)—we had proposed \$150,000 at budget time, and based on the 5-year average, were able to bring it down to \$130,000. All these helped to kept he levy low, keeping tax rate down. Also, our excess levy capacity has grown modestly over the past two years, and we are back over \$1 million in excess levy capacity. The percentage increase in the tax rate was thus 1.5% (we were at \$15.75 and went up to \$15.99).

A. O'Dwyer also asked about the recent upward trend in real-estate sales. She wondered if the town received any revenues from the increase in real-estate sales and increased home values. S. Carmel indicated that the Town Assessor could likely speak more to this, but generally assessed values are based on prior year sales, not the current year. T. Blauvelt shared that the fees from real estate sales do benefit the town indirectly, because the recording and transfer fees help fund the CPA pool of funds. S. Carmel also indicated that we get the municipal liens, and shared that the Town has already done more by now than the entire year last year.

A. O'Dwyer also asked if the Town was yet seeing any impact of Covid on revenues. S. Carmel reported that because we get our State revenues on a quarterly basis, we'll know more about these revenues by the end of September (for June, July & August). T. Blauvelt confirmed that we will start the quarterly tax payments starting in June 2021 billing. A. O'Dwyer confirmed that we will now set the tax rate sometime between November and early December, as bills need to be out by December 31st. The first billing will go out in June of next year (a "preliminary bill") – the first two quarters are based on the current year's tax rate; when the 2nd two quarters' bill goes out in December, these are based on the adjusted (new) tax rate (which is set in December for billing on December 31st). Nothing needs to be done in November and December of this year—this is all for the next fiscal year. One advantage of this later setting of the tax rate allows for the Town to have one quarter of revenues information, which helps in setting a more reasonable tax rate.

8. **Finance Committee Member Comments.** T. Blauvelt asked if the Finance Committee would wanted to weigh on these deliberations. A. O'Dwyer indicated that she felt she didn't know enough about if there are financial implications of this decision and would want to know more before, as a FC member, making a recommendation. She can see it could have potential implications in both directions (increasing some revenues but also could have negative effects on some property values).
9. **Citizen Speak.** < no comments or questions >
10. **Media Time.** < no comments or questions >
11. **Adjournment.** Motion was made by A O'Dwyer at 6:30 PM to adjourn the meeting; T. Blauvelt seconded; vote 3-0, all in favor.

Respectfully submitted by

Anne O'Dwyer

**TOWN OF GREAT BARRINGTON
MASSACHUSETTS**

**FINANCE COMMITTEE MEETING
MINUTES**

**TUESDAY, DECEMBER 15, 2020
6:00 PM**

LOCATION: REMOTE MEETING
Conducted via Conference Call

1. **Meeting was called to order** by Chairperson A. O'Dwyer, at 6:00 pm. The meeting opened with a reading aloud of Remote Meeting Guidelines provided in response to Governor Baker's March 12 and 15, 2020 Orders Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A §18, in response to strict limitation on the number of people that may gather in one place.
2. **Attendance roll call** was called by Chairman A. O'Dwyer, at 6:00 pm. A roll call verified that present at the meeting: A. O' Dwyer, M. Loubert and M. O'Connor were in attendance; T. Blauvelt, & W. Curletti were absent.

Also in attendance: Town Manager, M. Pruhenski; Finance Director, S. Carmel; and Selectboard Chair, S. Bannon; Selectboard member, E. Abrahams; William Hathaway, Southern Berkshire Ambulance Squad Director of Operations.

3. **Approval of Minutes**

Minutes of August 18, 2020 FC meeting. M. Loubert made a motion to approve the minutes of the August 18 2020 meeting. M. O'Connor seconded. Roll call vote: All voted to approve. However, as there was not a quorum in attendance at the September 20 2020 meeting and the current meeting, it was agreed to pass over the approval of the Sept 20 meeting minutes until the next FC meeting.

4. **Finance Committee member committee reports – Economic Development Committee:**

Economic Development Committee. A O'Dwyer updated the committee that at the most recent meeting of the EDC (December 8, 2020). At that meeting, the EDC members voted to recommend to the Selectboard that the status of the EDC as a standing committee be disbanded. She reported that the feeling of most members of the EDC was that there were other groups or organizations working toward similar goals as was the EDC, and that this work could be done as well, if not better, than the EDC.

5. **Update from Town Manager.**

Proposed FY 2022 Budget Meetings Dates:

Budget Meetings
Tuesday, February 16th
Wednesday, February 17th
Wednesday, February 24th
Tuesday March 2nd
Public Hearing Date
Tuesday, March 30th

The committee members also discussed possible start times for the meetings: 6:00 or 6:30; it was agreed that for some 6:00 is preferable, while for others 6:30 is much preferred. It was agreed to review start times moving forward. S. Bannon, Selectboard Chair, indicated that he would bring these dates and times to the upcoming Selectboard meeting.

6. **Update from Finance Director.** S. Carmel shared with the committee a report she had generated regarding the Five-Year Historical Comparison of Local Receipts (see below). She noted that the “Other Excise” category includes moneys received from the State for Room Occupancy, Meals Tax, and the 3% Cannabis revenue that comes from the State. The additional 3% cannabis revenue (received directly from the retailers) is classified under “Fees” by the Dept of Revenue. To facilitate comparison between years, S. Carmel, explained that she took out the cannabis revenues, noting that even without cannabis revenue, the fees do fluctuate from year-to-year.

S. Carmel also noted that Investment Income has recovered over the past few years, that in FY 2020, even with Covid-19 and not including the additional cannabis revenue, the Town was up about 9% in revenues from local receipts. M. Loubert asked about the decrease in revenue from Payment in Lieu of Taxes [between FY19 and FY20]. S. Carmel explained that the Town does not have set agreements regarding these (PILOT) payments, for Great Barrington most are voluntary payments. She suggested that the reason for this decrease is primarily from Hillcrest Educational, which was not received this year. E. Abrahams asked if we know why organizations had not made a PILOT payment this year, wondering why they did not make the payment this year. M. Pruhenski agreed that his office would reach out to them. A. O’Dwyer thanked S. Carmel for the work in creating this report.

**Town of Great Barrington
Local Receipts
Five-Year Historical Comparison**

	FY16	FY17	FY18	FY19	FY20	
Motor Vehicle Excise	\$ 838,125.07	\$ 812,226.52	\$ 825,571.29	\$ 843,594.18	\$ 842,987.67	
Other Excise	\$ 774,171.09	\$ 787,876.64	\$ 736,837.89	1,034,152.40	\$ 2,324,175.60	
Penalties/Interest on Taxes	\$ 257,283.52	\$ 206,120.06	\$ 217,863.43	\$ 137,124.90	\$ 177,262.00	
Payment in Lieu of Taxes	\$ 24,518.34	\$ 50,491.50	\$ 30,399.33	\$ 32,807.55	\$ 12,807.44	
Fees	\$ 318,186.65	\$ 325,792.32	\$ 433,707.93	\$ 550,720.85	\$ 1,923,074.27	***\$395,308.15 w/o host agreement \$
Rentals	\$ 114,470.40	\$ 126,608.00	\$ 136,644.85	\$ 121,166.40	\$ 119,258.08	
Other Departmental Revenue	\$ 101,656.11	\$ 86,784.67	\$ 60,284.19	\$ 66,619.89	\$ 77,458.16	
Licenses & Permits	\$ 76,145.52	\$ 79,536.68	\$ 65,148.76	\$ 121,561.62	\$ 108,485.40	
Fines & Forfeits	\$ 32,032.84	\$ 45,321.51	\$ 38,127.48	\$ 33,428.31	\$ 25,443.96	
Investment Income	\$ 25,896.57	\$ 23,013.21	\$ 33,391.20	\$ 99,428.32	\$ 116,164.45	
Miscellaneous Non-Recurring	\$ 120,061.99	\$ 48,236.25	\$ 83,830.91	\$ 14,142.92	\$ 49,946.51	
	2,682,548.10	\$ 2,592,007.36	\$ 2,661,807.26	\$ 3,054,747.34	\$ 5,777,063.54	
				\$ (479,767.14)	(2,954,106.97)	less cannabis
				\$ 2,574,980.20	\$ 2,822,956.57	

November 2020 Operating Budgets. S. Carmel noted that at this time of year (end of November), we should be averaging about 40% expended, but also noted that the school assessment and debt payments are both paid out mainly in the second half of the FY. Thus, in evaluating where we are in operating expenses to date, she backed these two payments out, and estimated that we are at 37.5% of expenditures of the operating budget – 4% below where the YTD average would be. She noted a few budget lines where there are small deficits: * the Selectboard Budget line has a small deficit due

to hiring some temporary help following a transition in the Town Manager's Office. But that can be covered by a transfer of funds within that budget. * the Technology Budget also has a deficit, which will be associated with the Reserve Fund transfer request on the agenda for the current meeting.

S. Carmel shared with the committee that there is some good news regarding the Education budget expenses. She reminded the committee that at the most recent Town Meeting the voters approved \$123,000 to pay for tuition and transportation for out-of-district vocational secondary education—the cost for 2 students to attend Taconic High School. The Town has negotiated a much less costly contract with CRT. She noted that to-date, the Town has spent only \$480.00 in that budget line, and \$65,000 is the anticipated (encumbered) expenses. One student has dropped out of the program, which has reduced the Town's tuition expenses. Regarding the debt budget, while debt expenses to date are low, these payments are usually made in the latter half of the FY; S. Carmel further shared with the committee that she is currently in the process of securing a new bond to manage the Town's debt payments, and in doing so is also working to spread the payments out more across a fiscal year, so the budget is not so end-of-year loaded on these debt payments.

M. Loubert asked for clarification as to why the Parks and Recreation budget expenditures is at approximately 73%, and S. Carmel noted that most of the expenses for this budget line are in the summer, as most are in the youth programming area. M. Loubert thanked S. Carmel for this clarification.

Regarding Wastewater budget, looking at actual expenditures, is only at 18% expenditures. The only overage is in Workers Comp, but that is beyond the department's control and can be made up with underages in other lines. M. Loubert asked for clarification on the additional \$50,000 in Wastewater funds voted on at the September 2020 Town Meeting; that amount has been added into the "Contracted Hauling" budget line [increased from \$164,000 in the original budget to \$214,000 in the revised budget].

In response to committee members' queries at prior meeting, S. Carmel presented information on Covid-related expenses. She noted that CARES Act funding is wrapping up as of December 30, 2020, and that the Town to date has expended \$50,000, and have received (between CARES Act and FEMA reimbursements) close to \$60,000 (any excess funds get returned to the State).

7. Finance Committee Business

Reserve Fund Transfer Request. M. Pruhenski shared with the committee that given recent rates of Covid statewide and locally, he anticipated going again to a work-from-home policy for Town hall employees. He noted that in the spring when the Town suddenly went to remote working, many town employees used their own personal computers and related equipment to work from home. He felt—and committee members agreed—that town employees should not be expected to use their own equipment to do their Town-employment related work. Thus, the Town IT Coordinator, Amy Pulver, had requested \$15,000 to cover the projected cost for 16 laptops, 4 mini CPUs, monitors, webcams, and keyboards, etc.

M. Loubert asked if estimates for these projected expenses would be available, if needed. M. Pruhenski confirmed these could be made available if requested. M. Loubert also asked if these were laptops (vs. Chromebooks) and if there were security issues with employees using personal equipment to do town business, and M. Pruhenski shared that since the work was done on the Town's network system, they had the same security for their work from home as when working in

the town hall, and that these funds were for actual laptops that can and will continue to be of use in the future, as well as during these Covid work-from-home times. M. Loubert thanked M. Pruhenski for this clarification.

A. O'Dwyer made a motion to approve the reserve fund transfer request. M. Loubert seconded the motion. Roll call vote: all approved.

S. Carmel asked how the committee would like to coordinate the committee's signatures as the meetings are remote. M. Loubert & M. O'Connor both indicated that they approve of the committee Chair signing the transfer request on the committee's behalf.

Proposal to reduce selected Selectboard License Fees for FY 2021. M. Pruhenski shared with the committee that the Selectboard had asked the Finance Committee to offers some kind of abatement to some business owners during this challenging time of Covid-19 restrictions. The proposal is: "50% abatement on. only the below list of license types for all applicants in good tax standing with the Collector's office at the time the license is issued." The total cost (loss of license fees revenues) to the Town is \$42,435. These included, for example: common victualler restaurant licenses, amusement devices (mainly at Cove Bowling), Lodging Licenses, and Indoor entertainment licenses)—the categories of businesses that were closed for a good portion of the Covid-restriction times, and many of which remain closed.

M. Loubert shared that she had recently had conversations with two business owners, and the Covid situation was so far out of their control, and so devastating; she shared how much they were suffering from Covid. She shared that she was fine with this for the current fiscal year and does support this as a one-time reduction. She noted that taxpayers are suffering financially as well—having lost jobs, health insurance. But, knowing how much business owners are suffering, does support this. A. O'Dwyer indicated that she felt it would be a very hard winter for these businesses. M. Loubert shared that she appreciated the analysis that was brought forward with this proposal.

M. Loubert made a motion to approve the proposal to reduce the listed fees by 50%. M. O'Connor seconded the motion. Roll call vote: all approved.

Follow up on Southern Berkshires Ambulance Squad Special Article. A. O'Dwyer reminded the committee that at the September Town Meeting, the citizens had voted to support \$42,000 in town funds to support the SBAS for the current Fiscal Year, with the assumption that the Finance Committee would review the Squad's finances to confirm the bases for this request. She thanked Bill Hathaway, Director of Operations for SBAS, for his cooperation openness in providing data and information for this analysis. Although the process of analyzing these data she found to be quite complicated—how expenses go out and how revenues come in—and noted that there are still some questions to be explored in the coming months, she does recommend approving the \$42,000 to go to SBAS.

Some information to share:

- 1) Great Barrington is the major location of services provided by SBAS. GB accounts for approximately 85% of service locations. She noted that she did not see a reduction in the number of service calls between 2018 and 2019, but that in 2002 there is likely to be a 7.5% decline in number of calls.
- 2) She further found that there has been an increase –between 2018 and 2019, and again

between 2020--in the number and percentage of calls that SBAS responds to for which they cannot bill (these are calls for which there is ultimately no transportation required). The increase between 2018 and 2019 was more than 40% and again 10% between 2019 and 2020. M. Loubert shared that she had read a report that ambulance squads nationally are struggling with this trend toward “treating in place”, which means ambulances cannot bill for service. She noted that what SBAS is experiencing in lost revenues is happening nationally. B. Hathaway noted that SBAS had tried to establish a program whereby SBAS would provide—and bill for--medical care, with Berkshire Health Systems but was not able to put this into place.

- 3) Each year (for 2018 and 2019), approximately 10% of SBAS clients do not pay their bill, and this is a loss of revenue of over \$100,000. She noted that this is a place where SBAS could increase their revenues—and B. Hathaway noted that SBAS does work with a collection agency to try to address these non-payments.
- 4) Finally, A. O’Dwyer shared the FY 2021 contributions of the various towns serviced by SBAS (data provided by B. Hathaway), summarized below.

	Town SBAS Contributions FY 2021	c
Great Barrington	\$42,000	
Sheffield	\$25,000	
Egremont	\$14,000	
Monterey	\$9,800	
Mt. Washington	\$1,900	
Alford	\$2,000	
	\$94,700	

A. O’Dwyer concluded with her recommendation that the Town honor its vote from the Town Meeting to contribute \$42,000 to SBAS. S. Bannon asked if the total Great Barrington numbers include the hospital and nursing homes (it does), and this inflates the Great Barrington service numbers. A. O’Dwyer indicated that she does not see the rationale for each Town’s contributions should be based on the number of service calls in each town, as it is Great Barrington’s greater number of calls that brings in more revenue to SBAS. M. Loubert agreed to support SBAS with the amount voted on at the Town Meeting for the current year, but that she would like to see SBAS do more fund-development (fund-raising) and to demonstrate this effort. B. Hathaway shared that SBAS had raised \$60,000 this year (which is more than in any prior year), and is working to develop a Town Advisory Committee (which would have representation by all towns that contribute to SBAS has access to all the same information re: budgets, etc. that the SBAS board has access to.

A. O’Dwyer made a motion to support the funds voted on at the Town Meeting toward supporting SBAS. M. Loubert seconded the motion. Roll call vote: all approved.

8. **Finance Committee Member Comments.** A. O’Dwyer thanked all those who have supported her in her capacity as committee chair, despite the many challenges that have made for last-minuteness these past few months. M. Loubert asked that the finance committee keep taxpayers most in mind during the coming budget season, and to learn in a future meeting what the Town is and can do to help residents who are struggling to make their town tax payments (and e.g., to keep the tax increase this year as low as possible). Can we set up a call in or other support system to aid taxpayers who are struggling? She encouraged the committee to keep our taxpayers in mind. A. O’Dwyer thanked her for these points as we go into the coming budget meetings.

The next Finance Committee meeting was schedule for January 19, 2021 – starting at 6:30 PM.

9. **Citizen Speak.** < no comments or questions >

10. **Media Time.** < no comments or questions >

11. **Adjournment.** Motion was made by A O'Dwyer at 7:30 PM to adjourn the meeting; M. Loubert seconded; vote 3-0, all in favor.

Respectfully submitted by

Anne O'Dwyer

01/13/2021 16:53
1184scarmel

TOWN OF GREAT BARRINGTON
FY21 BUDGET REPORT-THRU 12/31/20

P 1
glytdbud

FOR 2021 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001 GENERAL FUND							
01122 SELECTBOARD/TOWN MANAGER							
01122 51105 SELECTBOARD	18,750.00	18,750.00	7,812.50	1,562.50	.00	10,937.50	41.7%
01122 51108 TOWN MANAGER	120,000.00	122,400.00	60,027.67	14,068.98	.00	62,372.33	49.0%
01122 51113 ADMINISTRATION	102,327.00	104,873.54	52,433.85	8,582.36	.00	52,439.69	50.0%
01122 51114 COMMITTEE CLERKS	7,500.00	5,650.00	696.09	114.12	.00	4,953.91	12.3%
01122 51136 TEMPORARY HELP	.00	2,000.00	1,938.00	.00	.00	62.00	96.9%
01122 51200 INTERN	1,000.00	1,000.00	1,064.50	750.00	.00	-64.50	106.5%*
01122 51420 LONGEVITY PAY	1,250.00	750.00	750.00	.00	.00	.00	100.0%
01122 52000 CONTRACTED SERVICES	20,000.00	20,000.00	.00	.00	20,000.00	.00	100.0%
01122 52300 PUBLICATIONS	2,500.00	3,660.00	.00	.00	1,500.00	2,160.00	41.0%
01122 53020 LEGAL FEES	90,000.00	90,000.00	21,855.03	2,899.38	62,169.84	5,975.13	93.4%
01122 53070 CONSULTANTS	18,000.00	18,000.00	6,000.00	1,500.00	12,000.00	.00	100.0%
01122 53450 ADVERTISING	13,000.00	13,000.00	7,033.10	2,005.70	.00	5,966.90	54.1%
01122 54200 OFFICE SUPPLIES	5,000.00	5,000.00	2,298.02	.00	1,722.73	979.25	80.4%
01122 54202 OFFICE EQUIPMENT	.00	2,200.00	.00	.00	.00	2,200.00	.0%
01122 57100 TRAVEL/TRAINING	10,100.00	6,740.00	.00	.00	500.00	6,240.00	7.4%
01122 57300 DUES & MEMBERSHIPS	5,000.00	5,000.00	3,261.20	979.20	.00	1,738.80	65.2%
TOTAL SELECTBOARD/TOWN MANAGER	414,427.00	419,023.54	165,169.96	32,462.24	97,892.57	155,961.01	62.8%
01131 FINANCE COMMITTEE							
01131 51900 CONTINGENCY	128,000.00	22,246.38	.00	.00	.00	22,246.38	.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	125,000.00	110,000.00	.00	.00	.00	110,000.00	.0%
TOTAL FINANCE COMMITTEE	253,300.00	132,546.38	180.00	.00	.00	132,366.38	.1%
01135 TOWN ACCOUNTANT							
01135 51107 TOWN ACCOUNTANT	105,000.00	107,100.00	52,524.13	12,310.35	.00	54,575.87	49.0%
01135 51113 FINANCIAL CLERK	9,400.00	9,588.00	.00	.00	.00	9,588.00	.0%
01135 51114 A/P CLERK	5,000.00	5,100.00	1,184.22	.00	.00	3,915.78	23.2%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01135 53010 AUDIT/ACCTG SERVICES	25,500.00	74,720.00	25,500.00	.00	23,720.00	25,500.00	65.9%
01135 57100 TRAVEL/TRAINING	1,500.00	1,500.00	39.99	39.99	.00	1,460.01	2.7%
01135 57300 DUES & MEMBERSHIPS	150.00	150.00	80.00	.00	.00	70.00	53.3%
TOTAL TOWN ACCOUNTANT	146,550.00	198,158.00	79,328.34	12,350.34	23,720.00	95,109.66	52.0%
01136 TECHNOLOGY							
01136 51107 IT COORDINATOR	6,000.00	6,000.00	2,942.59	689.67	.00	3,057.41	49.0%
01136 52400 REPRS & MAINTNCE	15,000.00	15,000.00	4,958.96	.00	.00	10,041.04	33.1%
01136 52700 CONTRACTED SERVICES	23,000.00	23,000.00	22,500.00	.00	820.00	-320.00	101.4%*
01136 53000 SOFTWARE LICENSES	128,650.00	128,650.00	117,004.31	4,818.18	4,560.00	7,085.69	94.5%
01136 53030 DATA SERVICES	22,500.00	22,500.00	11,208.22	3,798.47	14,863.81	-3,572.03	115.9%*
01136 53400 TELEPHONE	20,000.00	20,000.00	11,774.14	2,535.24	4,900.65	3,325.21	83.4%
01136 57800 RESERVE FUND TRANSFER	.00	15,000.00	.00	.00	.00	15,000.00	.0%
TOTAL TECHNOLOGY	215,150.00	230,150.00	170,388.22	11,841.56	25,144.46	34,617.32	85.0%
01141 ASSESSORS							
01141 51106 PRINCIPAL ASSESSOR	72,000.00	73,440.00	36,016.51	8,441.37	.00	37,423.49	49.0%
01141 51109 BOARD OF ASSESSORS	1,200.00	1,200.00	600.00	600.00	.00	600.00	50.0%
01141 51113 ADMIN ASSESSOR	55,125.00	56,227.50	27,575.16	6,462.92	.00	28,652.34	49.0%
01141 51420 LONGEVITY PAY	750.00	750.00	750.00	.00	.00	.00	100.0%
01141 53010 CONTRACTED SERVICES	20,000.00	20,000.00	.00	.00	13,040.00	6,960.00	65.2%
01141 54200 OFFICE SUPPLIES	2,000.00	2,000.00	820.59	585.85	.00	1,179.41	41.0%
01141 57100 TRAVEL/TRAINING	3,000.00	3,000.00	.00	.00	.00	3,000.00	.0%
01141 57300 DUES & MEMBERSHIPS	500.00	500.00	210.00	.00	.00	290.00	42.0%
TOTAL ASSESSORS	154,575.00	157,117.50	65,972.26	16,090.14	13,040.00	78,105.24	50.3%
01146 COLLECTOR/TREASURER							
01146 51106 COLLECTOR/TREASURER	79,087.00	80,668.74	39,561.63	9,272.25	.00	41,107.11	49.0%
01146 51107 ASST COLLECTOR	48,000.00	48,960.00	23,540.22	5,517.24	.00	25,419.78	48.1%
01146 51113 FINANCIAL CLERK	28,200.00	28,764.00	55.08	.00	.00	28,708.92	.2%
01146 51114 PRKING CLRK STIPEND	1,150.00	1,150.00	.00	.00	.00	1,150.00	.0%
01146 51300 OVERTIME	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01146 51420 LONGEVITY PAY	200.00	200.00	200.00	.00	.00	.00	100.0%
01146 53000 TX TITLE LITIGATION	12,100.00	24,960.90	5,367.15	2,494.95	19,593.75	.00	100.0%
01146 53010 CONTRACTUAL SERVICES	14,000.00	14,000.00	709.80	.00	5,190.20	8,100.00	42.1%
01146 53430 POSTAGE	12,000.00	12,000.00	3,303.68	762.75	2,076.11	6,620.21	44.8%
01146 53800 FINANCIAL SERVICES	1,500.00	1,500.00	68.25	.00	731.75	700.00	53.3%
01146 54200 OFFICE SUPPLIES	7,000.00	7,000.00	2,732.87	5.72	.00	4,267.13	39.0%
01146 54202 OFFICE EQUIPMENT	1,500.00	1,500.00	565.00	.00	.00	935.00	37.7%
01146 57100 TRAVEL/TRAINING	2,500.00	2,500.00	40.00	.00	.00	2,460.00	1.6%
01146 57300 DUES & MEMBERSHIPS	200.00	200.00	50.00	.00	.00	150.00	25.0%
TOTAL COLLECTOR/TREASURER	208,437.00	224,403.64	76,193.68	18,052.91	27,591.81	120,618.15	46.2%
01161 TOWN CLERK/ELECTIONS							
01161 51106 TOWN CLERK	58,000.00	59,200.00	30,013.84	7,034.49	.00	29,186.16	50.7%
01161 51108 ELECTION WORKERS	8,000.00	8,000.00	6,595.75	.00	.00	1,404.25	82.4%
01161 51109 REGISTRAR	2,112.00	2,112.00	880.00	176.00	.00	1,232.00	41.7%
01161 51113 CLERICAL	25,886.00	26,403.72	9,207.54	2,409.75	.00	17,196.18	34.9%
01161 51420 LONGEVITY PAY	300.00	300.00	300.00	.00	.00	.00	100.0%
01161 52450 R/M EQUIP	2,500.00	2,565.00	2,435.00	790.00	.00	130.00	94.9%
01161 52470 PUBLICATIONS	7,200.00	7,200.00	1,195.00	.00	6,005.00	.00	100.0%
01161 52700 RECORD PRESERVATION	3,600.00	3,600.00	3,315.00	.00	285.00	.00	100.0%
01161 54200 OFFICE SUPPLIES	3,500.00	3,500.00	1,072.16	535.20	1,981.76	446.08	87.3%
01161 55300 ELECTIONS	12,000.00	12,000.00	2,582.20	412.48	6,699.97	2,717.83	77.4%
01161 55800 OTHER SUPPLIES	2,600.00	2,600.00	2,192.13	468.69	.00	407.87	84.3%
01161 57100 TRAVEL/TRAINING	4,500.00	4,435.00	.00	.00	2,000.00	2,435.00	45.1%
01161 57300 DUES & MEMBERSHIPS	500.00	500.00	145.00	35.00	.00	355.00	29.0%
TOTAL TOWN CLERK/ELECTIONS	130,698.00	132,415.72	59,933.62	11,861.61	16,971.73	55,510.37	58.1%
01171 CONSERVATION							
01171 51112 CONSERVATION AGENT	23,810.00	24,286.20	11,852.65	2,788.86	.00	12,433.55	48.8%
01171 51113 BOARD CLERK	800.00	800.00	.00	.00	.00	800.00	.0%
01171 52470 LAND MAINT/TRAIL CREAT	5,000.00	5,000.00	.00	.00	5,000.00	.00	100.0%
01171 54200 OFFICE SUPPLIES	700.00	700.00	317.51	124.18	.00	382.49	45.4%
01171 57300 DUES & MEMBERSHIPS	375.00	375.00	263.00	.00	.00	112.00	70.1%
TOTAL CONSERVATION	30,685.00	31,161.20	12,433.16	2,913.04	5,000.00	13,728.04	55.9%
01172 HISTORIC DSTRCT COMMISSION							
01172 53999 REPAIRS/RESTORATION	.00	2,087.30	.00	.00	2,087.30	.00	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL HISTORIC DSTRCT CMMISSIO	.00	2,087.30	.00	.00	2,087.30	.00	100.0%
01175 PLANNING BOARD							
01175 51113 PLANNING BD CLERK	5,000.00	5,000.00	2,371.20	547.20	.00	2,628.80	47.4%
01175 54200 OFFICE SUPPLIES	200.00	200.00	.00	.00	.00	200.00	.0%
01175 57300 DUES/SUBSCRIPTIONS	50.00	50.00	28.00	.00	.00	22.00	56.0%
TOTAL PLANNING BOARD	5,250.00	5,250.00	2,399.20	547.20	.00	2,850.80	45.7%
01176 ZONING BOARD OF APPEALS							
01176 51113 ZBA CLERK	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
01176 54200 OFFICE SUPPLIES	200.00	200.00	.00	.00	.00	200.00	.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	.00	.00	.00	1,300.00	.0%
01177 PLANNING/COMMUNITY DEVELOPMENT							
01177 51107 ASST TWN MGR/PLNNR	100,000.00	102,000.00	50,022.97	11,724.12	.00	51,977.03	49.0%
01177 51112 STIPEND-AFF HOUSING	2,000.00	2,000.00	976.15	229.68	.00	1,023.85	48.8%
01177 51420 LONGEVITY PAY	300.00	300.00	300.00	.00	.00	.00	100.0%
01177 54200 OFFICE SUPPLIES	500.00	500.00	76.00	.00	.00	424.00	15.2%
01177 56410 BERK REG PLAN COMM	2,000.00	4,000.00	2,000.00	.00	2,000.00	.00	100.0%
01177 56411 ECON DEVELOPMENT	27,500.00	28,460.40	3,220.50	.00	22,739.90	2,500.00	91.2%
01177 57100 TRAVEL/TRAINING	2,000.00	2,000.00	.00	.00	.00	2,000.00	.0%
01177 57300 DUES & MEMBERSHIPS	550.00	550.00	.00	.00	.00	550.00	.0%
TOTAL PLANNING/COMMUNITY DEVEL	134,850.00	139,810.40	56,595.62	11,953.80	24,739.90	58,474.88	58.2%
01192 PUBLIC BUILDINGS							
01192 51106 CREW LEADER	53,310.00	54,376.20	26,664.96	6,249.60	.00	27,711.24	49.0%
01192 51115 HCC CUSTODIAN	7,500.00	7,500.00	3,125.00	625.00	.00	4,375.00	41.7%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01192 51135 WORKING FOREMAN	60,825.00	62,041.50	32,358.40	7,584.00	.00	29,683.10	52.2%
01192 51137 LABORER/OPERATOR	201,390.00	194,972.80	58,615.28	17,378.40	.00	136,357.52	30.1%
01192 51301 OVERTIME	10,000.00	10,200.00	8,212.11	1,452.63	.00	1,987.89	80.5%
01192 52110 ELECTRICITY	107,000.00	118,383.78	63,486.26	13,374.59	42,897.52	12,000.00	89.9%
01192 52120 GAS/OIL	69,000.00	69,000.00	8,675.82	7,502.07	56,701.49	3,622.69	94.7%
01192 52310 WATER/SEWER	12,500.00	12,500.00	3,432.12	361.78	3,758.42	5,309.46	57.5%
01192 52410 REPAIRS-BLDG/GROUNDS	60,000.00	61,030.00	11,222.89	1,323.20	26,671.96	23,135.15	62.1%
01192 52700 CONTRACTED SERVICES	60,000.00	58,000.00	27,909.06	1,486.75	17,702.67	12,388.27	78.6%
01192 52920 TRASH REMOVAL	2,800.00	2,800.00	817.44	204.36	1,682.56	300.00	89.3%
01192 54300 PARK/CMTRY SUPPLIES	4,000.00	6,000.00	4,431.57	587.66	568.43	1,000.00	83.3%
01192 54500 CUSTODIAL SUPPLIES	14,000.00	14,000.00	3,877.79	99.90	8,789.08	1,333.13	90.5%
01192 55200 COURTHOUSE BLDG MNTNCE	22,000.00	22,000.00	.00	.00	6,212.00	15,788.00	28.2%
TOTAL PUBLIC BUILDINGS	684,325.00	692,804.28	252,828.70	58,229.94	164,984.13	274,991.45	60.3%
01210 POLICE DEPARTMENT							
01210 51117 POLICE CHIEF	95,760.00	97,675.20	47,527.08	10,852.64	.00	50,148.12	48.7%
01210 51121 PATROLMEN	1,099,800.00	1,131,246.00	552,501.13	130,854.98	.00	578,744.87	48.8%
01210 51123 POLICE SPECIALS	58,500.00	59,670.00	15,854.55	3,064.07	.00	43,815.45	26.6%
01210 51125 ADMINISTRATIVE ASST	49,270.00	50,255.40	24,163.10	5,663.22	.00	26,092.30	48.1%
01210 51131 PRKNG CMTRL OFFCR	15,808.00	16,124.16	1,958.40	1,493.28	.00	14,165.76	12.1%
01210 51300 OVERTIME	175,000.00	178,500.00	106,576.83	23,765.94	.00	71,923.17	59.7%
01210 51410 HOLIDAY PAY	53,600.00	54,672.00	25,163.73	8,249.08	.00	29,508.27	46.0%
01210 51420 LONGEVITY PAY	6,250.00	6,250.00	4,600.00	.00	.00	1,650.00	73.6%
01210 51910 STIPEND	.00	3,500.00	3,500.00	.00	.00	.00	100.0%
01210 51920 UNIFORM ALLOWANCE	19,125.00	19,125.00	19,125.00	19,125.00	.00	.00	100.0%
01210 51930 TRAINING/EDUCATION	61,500.00	69,427.94	16,687.56	1,276.09	6,697.94	46,042.44	33.7%
01210 52450 EQUIPMNT MAINT/REPRS	1,635.00	1,635.00	1,452.00	492.00	.00	183.00	88.8%
01210 52900 CARE OF PRISONERS	1,500.00	1,500.00	463.42	463.42	.00	1,036.58	30.9%
01210 54200 OFFICE SUPPLIES	7,500.00	7,500.00	1,743.41	446.01	4,432.26	1,324.33	82.3%
01210 54201 OFFICE EQUIPMENT	3,050.00	3,050.00	1,394.00	1,394.00	.00	1,656.00	45.7%
01210 54202 ADDTL EQUIPMENT	4,250.00	4,250.00	2,839.00	1,459.00	.00	1,411.00	66.8%
01210 54800 VEHICULAR SUPPLIES	20,000.00	20,000.00	1,769.92	400.06	7,291.43	10,938.65	45.3%
01210 55840 UNIFORMS	13,000.00	13,000.00	7,002.12	1,746.80	6,118.34	-120.46	100.9%*
01210 55850 CRIME PRVNTION/AMMO	13,140.00	13,140.00	2,303.30	928.32	.00	10,836.70	17.5%
01210 55860 SUBSCRIPTIONS	2,345.00	2,345.00	1,725.00	.00	.00	620.00	73.6%
01210 57100 TRAVEL/TRAINING	18,000.00	18,000.00	3,773.59	1,350.00	175.90	14,050.51	21.9%
01210 57300 DUES & MEMBERSHIPS	4,314.00	4,314.00	2,246.00	190.00	.00	2,068.00	52.1%
TOTAL POLICE DEPARTMENT	1,723,347.00	1,775,179.70	844,369.14	213,213.91	24,715.87	906,094.69	49.0%
01220 FIRE DEPARTMENT							
01220 51113 CLERICAL	19,836.00	20,232.72	9,400.32	2,203.20	.00	10,832.40	46.5%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01220 51117 FIRE CHIEF	84,660.00	86,353.20	42,349.18	9,925.59	.00	44,004.02	49.0%
01220 51127 FIREFIGHTERS	140,000.00	142,800.00	55,432.10	7,556.03	.00	87,367.90	38.8%
01220 51129 FIRE INSPECTORS	150,000.00	153,000.00	74,882.61	17,696.77	.00	78,117.39	48.9%
01220 51300 OVERTIME	37,000.00	37,740.00	12,842.65	3,860.16	.00	24,897.35	34.0%
01220 51420 LONGEVITY PAY	200.00	200.00	200.00	.00	.00	.00	100.0%
01220 52450 EQUIPMNT MAINT/REPRS	44,000.00	44,000.00	14,235.40	1,379.83	23,520.22	6,244.38	85.8%
01220 52700 COMMUNICATIONS	5,000.00	5,000.00	1,518.00	.00	1,880.00	1,602.00	68.0%
01220 53800 HYDRANT RENTALS	110,000.00	110,000.00	50,912.60	19,855.04	58,654.20	433.20	99.6%
01220 54200 OFFICE SUPPLIES	800.00	800.00	175.24	136.96	.00	624.76	21.9%
01220 55810 FIREFGHTNG SUPPLIES	25,000.00	25,000.00	8,146.71	1,177.09	7,062.23	9,791.06	60.8%
01220 55811 FIRE PREVENTION	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
01220 57100 TRAVEL/TRAINING	5,000.00	7,750.00	6,212.63	1,387.70	4,100.00	-2,562.63	133.1%*
01220 57300 DUES & MEMBERSHIPS	2,000.00	2,000.00	1,540.00	.00	.00	460.00	77.0%
TOTAL FIRE DEPARTMENT	624,496.00	635,875.92	277,847.44	65,178.37	95,216.65	262,811.83	58.7%
01230 COMMUNICATIONS/EMERG MGMT							
01230 52450 EQUIPMENT MAINT/RPRS	9,000.00	9,000.00	5,386.15	.00	80.00	3,533.85	60.7%
01230 52700 CONTRACTED SERVICES	8,615.00	8,615.00	8,114.93	.00	.00	500.07	94.2%
01230 54200 OFFICE SUPPLIES	350.00	350.00	.00	.00	.00	350.00	.0%
01230 58500 ADDTNL EQPMNT	3,138.00	3,138.00	.00	.00	.00	3,138.00	.0%
TOTAL COMMUNICATIONS/EMERG MGM	21,103.00	21,103.00	13,501.08	.00	80.00	7,521.92	64.4%
01241 BUILDING INSPECTOR							
01241 51107 BUILDING INSPECTOR	65,400.00	66,708.00	32,719.87	7,668.72	.00	33,988.13	49.0%
01241 51108 ASST INSPECTOR	50,225.00	51,229.50	25,124.10	5,888.46	.00	26,105.40	49.0%
01241 51113 CLERK	37,276.00	38,021.52	18,645.79	4,370.12	.00	19,375.73	49.0%
01241 51420 LONGEVITY PAY	1,050.00	1,050.00	1,050.00	.00	.00	.00	100.0%
01241 52000 CONTRACTED SERVICES	3,500.00	3,500.00	.00	.00	3,500.00	.00	100.0%
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	1,338.92	126.41	.00	1,123.08	54.4%
01241 57100 TRAVEL/TRAINING	4,400.00	4,400.00	759.73	152.95	.00	3,640.27	17.3%
01241 57300 DUES & MEMBERSHIPS	300.00	300.00	.00	.00	.00	300.00	.0%
TOTAL BUILDING INSPECTOR	167,013.00	170,071.02	79,638.41	18,206.66	3,500.00	86,932.61	48.9%
01292 ANIMAL CONTROL OFFICER							
01292 51107 ANIMAL CNTRL OFFCR	11,000.00	11,000.00	5,394.68	1,264.38	.00	5,605.32	49.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01292 53000 PROFESSIONAL SERVICES	500.00	500.00	100.00	100.00	.00	400.00	20.0%
01292 55800 OTHER SUPPLIES	200.00	200.00	.00	.00	.00	200.00	.0%
01292 57100 TRAVEL/TRAINING	770.00	770.00	.00	.00	.00	770.00	.0%
01292 57300 DUES & MEMBERSHIPS	50.00	50.00	.00	.00	.00	50.00	.0%
TOTAL ANIMAL CONTROL OFFICER	12,520.00	12,520.00	5,494.68	1,364.38	.00	7,025.32	43.9%
01300 EDUCATION							
01300 53210 BHRSD ASSESSMENT	17,567,344.00	17,567,344.00	8,783,665.00	4,391,832.50	.00	8,783,679.00	50.0%
01300 58160 FY21 ATM#13 OOD EXPS	123,000.00	123,000.00	960.00	480.00	57,540.00	64,500.00	47.6%
TOTAL EDUCATION	17,690,344.00	17,690,344.00	8,784,625.00	4,392,312.50	57,540.00	8,848,179.00	50.0%
01422 DPW-HIGHWAY							
01422 51110 DPW SUPERINTENDENT	87,340.00	89,086.80	43,689.37	10,239.69	.00	45,397.43	49.0%
01422 51113 ADMINISTRATIVE ASST	39,000.00	39,780.00	19,509.01	4,572.42	.00	20,270.99	49.0%
01422 51115 TREE WARDEN	7,500.00	7,500.00	3,125.00	625.00	.00	4,375.00	41.7%
01422 51120 HGHWY SUPERINTENDNT	73,055.00	83,745.00	50,656.79	9,597.69	.00	33,088.21	60.5%
01422 51134 MECHANIC	59,550.00	60,741.00	29,788.16	6,981.60	.00	30,952.84	49.0%
01422 51135 WORKING FOREMAN	64,690.00	65,983.80	32,358.40	7,584.00	.00	33,625.40	49.0%
01422 51136 LABORER/DRIVER	155,350.00	158,457.00	77,721.60	18,216.00	.00	80,735.40	49.0%
01422 51138 RECYCLING CTR STAFF	16,185.00	16,508.70	8,428.94	1,844.40	.00	8,079.76	51.1%
01422 51139 EQUIPMENT OPERATORS	174,205.00	177,689.10	87,121.92	20,419.20	.00	90,567.18	49.0%
01422 51300 SNOW & ICE OVERTIME	70,108.00	70,108.00	16,025.41	16,025.41	.00	54,082.59	22.9%
01422 51301 OVERTIME	14,000.00	14,280.00	10,579.09	1,135.48	.00	3,700.91	74.1%
01422 51420 LONGEVITY PAY	3,750.00	3,750.00	3,393.75	.00	.00	356.25	90.5%
01422 52110 STREET LIGHTS	140,000.00	145,837.62	40,719.07	13,976.43	85,118.55	20,000.00	86.3%
01422 52115 SEWER/WATER	1,000.00	1,000.00	389.53	42.83	210.17	400.30	60.0%
01422 52120 GAS	6,500.00	6,500.00	439.42	317.89	5,560.58	500.00	92.3%
01422 52450 EQUIP MAINT/REPRS	70,000.00	70,255.00	25,488.06	7,858.17	39,740.82	5,026.12	92.8%
01422 52490 STREET MAINT/REPAIRS	110,000.00	110,000.00	58,699.04	13,282.21	27,106.26	24,194.70	78.0%
01422 52700 CONTRACTED SERVICES	51,000.00	50,800.00	25,950.55	7,880.00	8,475.45	16,374.00	67.8%
01422 52701 TRASH HAULING	55,000.00	55,000.00	27,424.83	10,268.18	16,553.30	11,021.87	80.0%
01422 52702 HAZ WASTE CLLCTN	10,000.00	10,000.00	5,356.87	.00	.00	4,643.13	53.6%
01422 52740 CLOTHING & UNIFORMS	16,000.00	16,000.00	6,721.07	1,076.64	9,254.30	24.63	99.8%
01422 53050 LANDFILL ENGNRING	12,000.00	12,716.42	.00	.00	716.42	12,000.00	5.6%
01422 53810 TREE SERVICES	85,000.00	85,000.00	51,304.68	15,825.75	30,770.32	2,925.00	96.6%
01422 54200 OFFICE SUPPLIES	1,500.00	1,500.00	236.82	82.52	.00	1,263.18	15.8%

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01422 54810 GAS & DIESEL	90,000.00	90,000.00	20,346.88	7,309.71	69,653.12	.00	100.0%
01422 55300 PUBLIC WRKS SUPPLYS	28,000.00	28,000.00	12,546.32	3,467.53	15,131.32	322.36	98.8%
01422 55700 SNOW & ICE SUPPLIES	150,000.00	150,000.00	2,341.70	2,341.70	160,100.38	-12,442.08	108.3%*
01422 57100 INSTATE TRAVEL	3,000.00	3,000.00	.00	.00	75.00	2,925.00	2.5%
01422 57300 DUES & MEMBERSHIPS	200.00	400.00	210.00	.00	.00	190.00	52.5%
01422 58541 HWY GRGE REMEDITION	30,000.00	30,000.00	.00	.00	.00	30,000.00	.0%
TOTAL DPW-HIGHWAY	1,623,933.00	1,653,638.44	660,572.28	180,970.45	468,465.99	524,600.17	68.3%
01491 DPW-CEMETERY/PARKS							
01491 58400 PARKS IMPROVEMENTS	.00	2,799.00	2,742.52	.00	.00	56.48	98.0%
TOTAL DPW-CEMETERY/PARKS	.00	2,799.00	2,742.52	.00	.00	56.48	98.0%
01511 BOARD OF HEALTH							
01511 51129 HEALTH AGENT	51,250.00	52,275.00	25,636.74	6,008.61	.00	26,638.26	49.0%
01511 51130 HEALTH INSPECTOR	48,425.00	49,393.50	15,246.00	4,137.00	.00	34,147.50	30.9%
01511 51131 ANIMAL INSPECTOR	1,000.00	1,000.00	490.37	114.93	.00	509.63	49.0%
01511 52700 CONTRACTED SERVICES	11,000.00	11,000.00	3,494.00	1,647.00	6,106.00	1,400.00	87.3%
01511 57100 TRAVEL/TRAINING	3,400.00	3,400.00	208.38	78.49	.00	3,191.62	6.1%
01511 57300 DUES & MEMBERSHIPS	200.00	200.00	100.00	.00	.00	100.00	50.0%
01511 57800 SUPPLIES	2,500.00	2,500.00	401.47	175.43	.00	2,098.53	16.1%
TOTAL BOARD OF HEALTH	117,775.00	119,768.50	45,576.96	12,161.46	6,106.00	68,085.54	43.2%
01528 COMMUNITY SERVICES							
01528 57800 HUMAN SERVICES	25,000.00	25,000.00	.00	.00	.00	25,000.00	.0%
TOTAL COMMUNITY SERVICES	25,000.00	25,000.00	.00	.00	.00	25,000.00	.0%
01541 COUNCIL ON AGING							
01541 51106 COA DIRECTOR	54,925.00	56,023.50	27,473.28	6,439.05	.00	28,550.22	49.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01541 51113 ADMIN ASSISTANT	19,836.00	20,232.72	9,400.32	2,203.20	.00	10,832.40	46.5%
01541 51115 CUSTODIAN	9,000.00	9,180.00	3,934.72	922.20	.00	5,245.28	42.9%
01541 51420 LONGEVITY PAY	200.00	200.00	200.00	.00	.00	.00	100.0%
01541 52450 EQUIP MAINT/REPRS	5,000.00	5,000.00	899.18	.00	.00	4,100.82	18.0%
01541 52700 ELDERLY TRANSPORTATION	45,900.00	45,900.00	5,341.99	266.99	.00	40,558.01	11.6%
01541 53810 ACTIVITIES	7,950.00	7,950.00	1,190.67	278.74	2,812.17	3,947.16	50.4%
01541 54200 OFFICE SUPPLIES	2,500.00	2,500.00	918.40	620.08	957.40	624.20	75.0%
01541 57100 TRAVEL/TRAINING	1,400.00	1,400.00	146.16	.00	.00	1,253.84	10.4%
01541 57300 DUES & MEMBERSHIPS	450.00	450.00	.00	.00	.00	450.00	.0%
TOTAL COUNCIL ON AGING	147,161.00	148,836.22	49,504.72	10,730.26	3,769.57	95,561.93	35.8%
01543 VETERAN AFFAIRS							
01543 52710 VETERANS SERVICES	6,000.00	6,000.00	1,500.00	.00	.00	4,500.00	25.0%
01543 54300 SUPPLIES	3,000.00	3,000.00	.00	.00	3,000.00	.00	100.0%
01543 57700 VETERANS BENEFITS	102,500.00	102,500.00	34,833.42	4,372.26	.00	67,666.58	34.0%
01543 57701 VETERANS DISTRICT	32,200.00	32,200.00	32,195.28	.00	.00	4.72	100.0%
TOTAL VETERAN AFFAIRS	143,700.00	143,700.00	68,528.70	4,372.26	3,000.00	72,171.30	49.8%
01610 LIBRARIES							
01610 51143 HEAD LIBRARIAN	62,375.00	63,622.50	31,199.65	7,312.41	.00	32,422.85	49.0%
01610 51145 ASST LIBRARIANS	93,045.00	94,905.90	46,551.12	10,910.43	.00	48,354.78	49.0%
01610 51146 LIBRARY CLERKS	268,260.00	273,625.20	75,449.03	18,304.93	.00	198,176.17	27.6%
01610 51420 LONGEVITY PAY	1,800.00	1,800.00	1,200.00	.00	.00	600.00	66.7%
01610 51910 STIPEND	.00	1,000.00	1,000.00	.00	.00	.00	100.0%
01610 52400 EQUIP MAINT & REPRS	3,200.00	3,200.00	1,325.00	600.00	.00	1,875.00	41.4%
01610 54200 OFFICE SUPPLIES	10,346.00	10,346.00	3,617.26	881.40	2,730.73	3,998.01	61.4%
01610 55800 NONPRINT MATERIALS	35,896.00	36,017.90	11,624.73	2,059.88	21,236.25	3,156.92	91.2%
01610 55860 BOOKS/SUBSCRIPTIONS	79,181.00	79,230.75	30,679.26	3,923.85	41,852.30	6,699.19	91.5%
01610 55861 PROGRAMMING SUPPLYS	3,167.00	3,167.00	1,000.92	583.98	.00	2,166.08	31.6%
01610 57100 TRAVEL/TRAINING	1,648.00	1,648.00	914.88	150.48	.00	733.12	55.5%
01610 57300 DUES & MEMBERSHIPS	1,040.00	1,040.00	959.00	.00	.00	81.00	92.2%
TOTAL LIBRARIES	559,958.00	569,603.25	205,520.85	44,727.36	65,819.28	298,263.12	47.6%
01650 PARKS & RECREATION							
01650 52400 MAINT & RPRS	8,000.00	8,000.00	3,712.61	.00	4,000.00	287.39	96.4%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01650 54201 PARK IMPROVEMENTS	7,500.00	7,500.00	1,805.50	.00	5,221.00	473.50	93.7%
01650 57803 LAKE MANAGEMENT	8,000.00	8,000.00	.00	.00	.00	8,000.00	.0%
01650 57805 YOUTH PROGRAMMING	85,000.00	85,000.00	65,152.96	23,162.96	18,010.00	1,837.04	97.8%
01650 57810 WASTE MANAGEMENT	6,500.00	6,500.00	1,945.00	275.00	2,055.00	2,500.00	61.5%
TOTAL PARKS & RECREATION	115,000.00	115,000.00	72,616.07	23,437.96	29,286.00	13,097.93	88.6%
01691 VARIOUS BOARDS/COMMISSIONS							
01691 52400 HISTORICAL COMMISSION	7,470.00	7,470.00	.00	.00	.00	7,470.00	.0%
01691 52700 HISTORIC DISTRICTS COM	4,000.00	4,000.00	.00	.00	.00	4,000.00	.0%
01691 57800 AGRICULTURAL COMMISSIO	2,000.00	2,000.00	475.00	.00	.00	1,525.00	23.8%
01691 57810 DUBOIS COMMITTEE	5,000.00	5,000.00	.00	.00	.00	5,000.00	.0%
01691 57820 SUSTAINABILITY COMM	500.00	500.00	.00	.00	.00	500.00	.0%
01691 57830 TRANSPORTATION COMMITT	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
TOTAL VARIOUS BOARDS/COMMISSIO	19,970.00	19,970.00	475.00	.00	.00	19,495.00	2.4%
01693 CELEBRATIONS							
01693 57800 CELEBRATIONS	5,000.00	5,000.00	186.30	.00	.00	4,813.70	3.7%
01693 57810 BAND PROGRAMS	4,000.00	4,000.00	4,000.00	150.00	.00	.00	100.0%
TOTAL CELEBRATIONS	9,000.00	9,000.00	4,186.30	150.00	.00	4,813.70	46.5%
01752 DEBT SERVICE							
01752 59100 LONG TERM PRINCIPAL	1,275,000.00	1,275,000.00	.00	.00	.00	1,275,000.00	.0%
01752 59120 LONG TERM INTEREST	244,450.00	244,450.00	122,225.00	70,150.00	.00	122,225.00	50.0%
01752 59130 SHORT TERM INTEREST	271,166.00	271,166.00	.00	.00	.00	271,166.00	.0%
01752 59150 DEBT ISSUANCE COSTS	12,500.00	12,500.00	.00	.00	.00	12,500.00	.0%
TOTAL DEBT SERVICE	1,803,116.00	1,803,116.00	122,225.00	70,150.00	.00	1,680,891.00	6.8%
01820 STATE ASSESSMENTS							
01820 56380 BRPC ASSESSMENT	5,660.26	5,660.26	5,660.26	.00	.00	.00	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL STATE ASSESSMENTS	5,660.26	5,660.26	5,660.26	.00	.00	.00	100.0%
01911 RETIREMENT							
01911 51750 MEDICARE	74,500.00	74,500.00	33,719.05	7,898.78	.00	40,780.95	45.3%
01911 51760 RETIREMENT FUND	865,911.00	865,911.00	852,261.68	424,337.80	.00	13,649.32	98.4%
01911 51950 RECRUIT/RETIREMENT	25,000.00	25,000.00	.00	.00	.00	25,000.00	.0%
TOTAL RETIREMENT	965,411.00	965,411.00	885,980.73	432,236.58	.00	79,430.27	91.8%
01945 INSURANCE							
01945 51710 WORKERS COMP	65,000.00	65,000.00	51,625.80	.00	.00	13,374.20	79.4%
01945 51740 HEALTH/LIFE INS	1,645,200.00	1,645,200.00	830,833.44	135,148.86	2,200.00	812,166.56	50.6%
01945 51741 DEDUCTIBLES	20,000.00	20,000.00	1,000.00	.00	.00	19,000.00	5.0%
01945 57400 GENERAL INSURANCE	140,000.00	140,000.00	118,133.44	.00	.00	21,866.56	84.4%
01945 57425 PUBLIC SAFETY INS	69,752.00	69,752.00	65,202.55	.00	.00	4,549.45	93.5%
01945 57500 MEDICAL SERVICES	5,000.00	5,000.00	1,925.83	1,022.15	.00	3,074.17	38.5%
01945 57800 MISC EXPENSES	500.00	500.00	.00	.00	.00	500.00	.0%
01945 59610 ALLOCATION FROM WW	-180,000.00	-180,000.00	.00	.00	.00	-180,000.00	.0%*
TOTAL INSURANCE	1,765,452.00	1,765,452.00	1,068,721.06	136,171.01	2,200.00	694,530.94	60.7%
TOTAL GENERAL FUND	29,919,506.26	30,018,276.27	14,139,208.96	5,781,685.94	1,160,871.26	14,718,196.05	51.0%
TOTAL EXPENSES	29,919,506.26	30,018,276.27	14,139,208.96	5,781,685.94	1,160,871.26	14,718,196.05	
GRAND TOTAL	29,919,506.26	30,018,276.27	14,139,208.96	5,781,685.94	1,160,871.26	14,718,196.05	51.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
060 WASTEWATER TREATMENT							
60442 WASTEWATER TREATMENT							
60442 51133 SUPERINTENDENT	77,225.00	87,769.50	41,571.23	10,034.49	.00	46,198.27	47.4%
60442 51137 LABORERS/DRIVERS	218,980.00	218,359.60	83,630.12	19,600.82	.00	134,729.48	38.3%
60442 51139 PLANT OPERATORS	125,520.00	124,030.40	41,043.76	7,584.00	.00	82,986.64	33.1%
60442 51200 CLERICAL	18,792.00	19,167.84	263.50	263.50	.00	18,904.34	1.4%
60442 51300 OVERTIME	31,000.00	31,620.00	15,598.16	4,171.23	.00	16,021.84	49.3%
60442 51420 LONGEVITY PAY	2,450.00	2,450.00	1,972.96	.00	.00	477.04	80.5%
60442 51900 CONTINGENCY	15,000.00	5,569.66	.00	.00	.00	5,569.66	.0%
60442 52110 ELECTRICITY	176,800.00	197,800.00	54,376.54	8,415.93	136,782.55	6,640.91	96.6%
60442 52120 GAS/OIL	29,000.00	29,000.00	.00	.00	.00	29,000.00	.0%
60442 52310 WATER	5,500.00	5,500.00	347.88	21.17	.00	5,152.12	6.3%
60442 52400 REPAIRS & MAINTENANCE	86,200.00	86,200.00	27,558.37	6,567.95	.00	58,641.63	32.0%
60442 52740 UNIFORMS RENTAL	3,500.00	3,500.00	1,345.55	216.45	.00	2,154.45	38.4%
60442 52800 CONTRACTED HAULING	164,000.00	214,000.00	65,114.12	38,787.05	98,885.88	50,000.00	76.6%
60442 52801 CONTRACTED SERVICES	10,000.00	16,000.00	6,274.12	299.00	.00	9,725.88	39.2%
60442 52900 COLLECTION SYSTEM	55,000.00	49,000.00	6,487.95	1,406.13	3,808.87	38,703.18	21.0%
60442 53020 LEGAL	2,500.00	2,500.00	.00	.00	.00	2,500.00	.0%
60442 53050 ENGINEERING/ARCHITECTU	11,000.00	11,000.00	.00	.00	.00	11,000.00	.0%
60442 53410 TELEPHONE	3,000.00	3,000.00	484.45	96.89	.00	2,515.55	16.1%
60442 53430 POSTAGE	4,000.00	4,000.00	.00	.00	.00	4,000.00	.0%
60442 53800 OTHER SERVICES	5,600.00	5,600.00	2,013.02	690.52	.00	3,586.98	35.9%
60442 54200 OFFICE SUPPLIES	2,500.00	2,500.00	299.59	43.96	.00	2,200.41	12.0%
60442 54800 VEHICULAR SUPPLIES	4,000.00	4,000.00	897.85	42.99	.00	3,102.15	22.4%
60442 54810 GASOLINE	5,600.00	5,600.00	1,457.42	572.22	.00	4,142.58	26.0%
60442 55800 CHEMICALS/SUPPLIES	99,600.00	99,600.00	34,786.99	11,113.18	44,926.18	19,886.83	80.0%
60442 55840 SAFETY EQUIPMENT	4,000.00	4,000.00	1,244.36	150.00	.00	2,755.64	31.1%
60442 57100 TRAVEL/TRAINING	4,000.00	4,000.00	161.00	.00	25.00	3,814.00	4.7%
60442 57400 GENERAL INSURANCE	39,480.00	37,525.37	34,163.05	.00	.00	3,362.32	91.0%
60442 57401 WORKERS COMP INS	13,125.00	15,079.63	15,079.63	.00	.00	.00	100.0%
60442 57402 HEALTH/LIFE INS	156,600.00	156,600.00	412.50	.00	.00	156,187.50	.3%
60442 57403 SS/MEDICARE	7,000.00	7,000.00	.00	.00	.00	7,000.00	.0%
60442 57404 RETIREMENT	85,669.00	85,669.00	85,668.56	42,834.28	.00	.44	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	180,000.00	180,000.00	.00	.00	.00	180,000.00	.0%
60442 58402 MAIN ST CCTV/MAIN UPR	.00	11,133.25	.00	.00	11,133.25	.00	100.0%
60442 58406 PROJECTS-OTHER	.00	80,615.84	.00	.00	80,615.84	.00	100.0%
60442 59100 LONG TERM PRINCIPAL	462,392.00	462,392.00	.00	.00	.00	462,392.00	.0%
60442 59120 LONG TERM INTEREST	157,390.00	157,390.00	84,319.62	3,675.00	.00	73,070.38	53.6%

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TOWN OF GREAT BARRINGTON
FY21 BUDGET REPORT-THRU 12/31/20

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FOR 2021 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>60442 59130 SHORT TERM INTEREST</u>	26,450.00	26,450.00	.00	.00	.00	26,450.00	.0%
<u>60442 59150 DEBT ISSUANCE COSTS</u>	25,000.00	25,000.00	.00	.00	.00	25,000.00	.0%
TOTAL WASTEWATER TREATMENT	2,322,973.00	2,485,722.09	606,572.30	156,586.76	376,177.57	1,502,972.22	39.5%
TOTAL WASTEWATER TREATMENT	2,322,973.00	2,485,722.09	606,572.30	156,586.76	376,177.57	1,502,972.22	39.5%
TOTAL EXPENSES	2,322,973.00	2,485,722.09	606,572.30	156,586.76	376,177.57	1,502,972.22	
GRAND TOTAL	2,322,973.00	2,485,722.09	606,572.30	156,586.76	376,177.57	1,502,972.22	39.5%

** END OF REPORT - Generated by Susan Carmel **

Great Barrington Budget & Financial Policy for Fiscal Year 2021

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 Town by laws, rules and regulations; and 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.
- Maintain developed, stable and healthy communities.
- Seek environmental sustainability.
- Ensure the fiscal stability of the Town.
- Maintain public infrastructure.
- Follow Great Barrington's Master Plan.

FINANCIAL GOALS

- Maintain adequate financial resources to sustain municipal services in the short and long term.
- Respond to the changes in the economy and meet the priority needs of our Town.
- Provide quality services efficiently and on a cost-effective basis.
- Maintain appropriate financial capacity for present and future needs.
- Maintain our top level AAA credit rating.
- Work to keep the overall tax levy as low as possible.

FINANCIAL MANAGEMENT POLICY

Revenue

- Services provided may not exceed available resources.
- Process must provide quality estimates of available 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.

Real Estate Tax

- Town must restrict levy to a 2.5 % increase over the prior year levy limit adjusted for new construction growth and net debt and capital exclusions, as per Mass General Law.

- Proposed budget to not exceed legal property tax levy. Evaluate local 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.

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 to determine if they reflect the cost of the service and are also reasonable and affordable fees.

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).
- Exempt from Proposition 2 ½ any long term capital debt for municipal buildings, WWTP improvements, fire apparatus acquisition and school facilities improvements.

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 FY 2021 budget will be estimated in accordance to 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 ensuring year, revenue estimates to cover expenses in the proposed budget and the estimated tax rate required to fund the proposed budget.

For Fiscal Year 2021, the Selectboard and the Finance Committee agree that the budget preparation and review process shall include the following steps.

1. Review and approve Financial Policy.
2. Distribute Budget Books
 - a. Forecast Revenues.
 - b. Update Capital Plan.
 - c. Review Department Budgets
 - d. Review Projects Proposed for CPA Funds,

3. Participate in BHRC's joint budget meeting with Stockbridge and West Stockbridge.
4. Hold Budget Workshop Meetings.
5. Hold Public Hearing.

The Selectboard and the Finance Committee will jointly set the dates for the above budget meetings. For Fiscal Year 2021, 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.
- Town Manager may propose elimination of a service 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 2021.
- Salaries and employee insurance contributions shall be set in the Fiscal Year 2021 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 needs, the Town Manager will:

1. Explain and justify the new need(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 resource needed to meet service needs or expanded service needs.

TOWN BUDGET FORMAT

For Fiscal Year 2021, 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 Report:

- Town Manager to request that Departments submit proposed budget with operational plan and report. 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.

- Town Manager to provide complete financial statements in the Budget Book to include:
 - Outstanding obligations.
 - Cash on hand.
 - Funds received from prior year.
 - Sources of funds from prior year.
 - Estimated revenues.
 - Estimated expenses.
 - Estimate tax levy.
 - Estimate tax rate.
 - Estimate user fees for services.

Capital Budget Report:

- The Town defines a capital project as having an overall expenditure of \$10,000 and a life expectancy in excess of 2 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 identify a funding plan that reflects available State funds, grants, bonds and tax levy dollars to finance each project.
- The capital budget report will include the Debt Schedule broken down by department and function and a 10-year history be provided if possible.

Enterprise Fund Report:

- The Town Manager shall prepare a budget for the Enterprise Fund that maintains it as self-supporting, without a property tax transfer.
- Enterprise Fund report will include a report on sewer fees and rate structure.

As adopted by the Finance Committee on the 14th day of January, 2020.

As adopted by the Selectboard the on the 27th day of January, 2020.