

Finance Committee Packet
Dec. 19, 2023

Town of Great Barrington, MA Finance Committee Meeting via Zoom

<< **DRAFT MINUTES** >>

Tuesday September 19th, 2023

1. **Call to Order and roll call vote** - P. Orenstein opened the meeting via Zoom at 6:00pm with a roll call: Milena Cerna, "aye," Madonna Meagher, "aye," Anne O'Dwyer, "aye," Philip Orenstein, "aye." Absent: Richard Geiler.
Also in attendance: Town Manager Mark Pruhenski, Financial Coordinator Allison Crespo
2. **Committee Member announcements or statements**
 - a. P. Orenstein stated he now receives Finance Committee email on his phone so it is easier to respond.
3. **Approval of Minutes** (April, May & June 2023)
 - A. O'Dwyer made a motion to approve the April 4, 2023 minutes; M. Meagher seconded. P. Orenstein asked for any 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.
 - A. O'Dwyer made a motion to approve the May 25, 2023 minutes; M. Meagher seconded. P. Orenstein asked for any discussion – M. Meagher stated there is a typo and Chief Storti should be added. A. O'Dwyer stated she would make the correction. Roll call vote: M. Cerna, "aye," M. Meagher, "aye," A. O'Dwyer, "aye," P. Orenstein, "aye." All in favor: 4-0.
 - A. O'Dwyer made a motion to approve the June 21, 2023 minutes; M. Meagher seconded. P. Orenstein asked for any 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/Accountant Update**
 - a. A. Crespo stated Carmen Morales is now working with her as the Town's new full-time Assistant Accountant and that they are streamlining process, policy, procedures and systems to make work more efficient and useful.
 - i. P. Orenstein asked that budget reports be provided for each meeting – A. Crespo replied when the FY is closed out she will send June, July and August reports and hopefully will be back on track for regular reporting.
5. **Cannabis tax revenue update**
 - a. P. Orenstein stated for the FY ending in June, year-end tax revenue data for the 3% local option tax has decreased 36% from the prior year. He noted that the local option tax funds go into free cash and clarified these funds will be reflected in Town finances for FY25 - that and the lag is due to the state having to confirm the numbers and authorize the use of the funds by the Town. He added these funds have peaked and are declining.
6. **Discussion of proposed property transfer fee and possible vote on a recommendation**
 - a. P. Orenstein reported that the Selectboard at its last meeting identified several avenues to take on the transfer fee and voted not to include it on the warrant for the October Special Town Meeting. He added it was not determined if it would be recommended for the annual Town Meeting in May. He stated since it will not be considered at the October Town meeting, there is no urgency to discuss it now.
 - b. It was discussed that the Finance Committee would normally be asked for its review/ recommendation on financial articles before a Selectboard discussion and vote – though it is the Selectboard's prerogative whether to solicit Finance Committee input – it is only required for the annual budget. It was stated that if the transfer fee moves forward to Town Meeting, the Finance Committee would like to provide a recommendation.

c. P. Orenstein stated he expressed his personal views about the transfer fee at a public session and in a letter to the Berkshire Edge.

7. Discussion of proposed school district merger and possible vote on a recommendation

- a. P. Orenstein stated regarding a Finance Committee recommendation to residents for the vote at the Special Town Meeting, the Committee can begin discussion tonight, but the School District Merger Board is meeting on September 26 where the goal is to agree on/finalize the proposal and proposed School District arrangement. He added that the Finance Committee October 17 meeting would be the opportunity to discuss/vote on its recommendation. It was confirmed the Committee would be expressing an opinion only on the financial aspects of the merger for Great Barrington.
- b. A. O'Dwyer stated she did not see a negative financial impact on the Town and noted fewer students would be "choicing" in and out due to new vocational options and there would be some economies of scale and savings on the new school. She added she does not see added costs per student beyond regular annual increases and that the merger would not be a major contributor to increased taxes.
- c. M. Cerna cautioned there are a number of assumptions/variables in the proposal such as student enrollment and "choicing" in/out - and perhaps the recommendation should state that. She agreed that the financial piece is positive for GB.
- d. P. Orenstein stated the financial modeling was done well, but agreed on concerns about using assumptions as they are subject to change - and it is difficult to communicate assumptions vs actual outcomes. He noted current student enrollment numbers are being disputed and real numbers will be released on October 1. He emphasized it should be made clear in all communications that the merger will not reduce real estate taxes and may only modestly reduce the rate of increase in the school assessment. He added that depending on future decision-making, there might be savings over time. He also clarified regarding the new school piece, the October Town Meeting vote is only on the merger and if passed, there would be a second meeting/vote on financing the new school. He noted ultimate approval for the merger is conditioned on a vote on the new school. He added pricing for a new school vs a renovation is also being worked on.
- e. It was confirmed that Finance Committee member questions should be directed to P. Orenstein and the school consultants can be contacted. It was agreed that at the next meeting the Committee would vote on its recommendation.
- f. A. O'Dwyer stated Southern Berkshire uses a rolling average for the school assessment which reduces volatility and she asked for the Finance Committee to have a discussion on that topic.
- g. M. Pruhenski confirmed Sheffield and GB are holding their Town Meetings on October 23, but was not sure about the other towns.

8. Community Preservation Committee update – (Richard Geiler) – No update was provided.

9. Citizen Speak Time – No citizens asked to speak.

10. Media Time – No members of the media asked to speak.

11. Adjournment – A. O'Dwyer made a motion to adjourn; M. Meager 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 6:47pm.

Respectfully submitted,

Stacy Ostrow, Recording Clerk

Town of Great Barrington, MA Finance Committee Meeting via Zoom
Monday October 16th, 2023

1. **Call to Order and roll call vote** - P. Orenstein opened the meeting via Zoom at 6:30pm with a roll call:
Milena Cerna, “aye,” Richard Geiler, “aye,” Anne O’Dwyer, “aye,” Philip Orenstein, “aye.”
Absent: Madonna Meagher
Also in attendance: Town Manager Mark Pruhenski, Financial Coordinator Allison Crespo
2. **Committee Member announcements or statements** – There were none.
3. **Approval of minutes:** Selectboard and Finance Committee Joint FY24 Budget Meetings of March 1, 8 and March 14, 2023
R. Geiler made a motion to approve the March 1, 8 and 14, 2023 Selectboard and Finance Committee Joint FY24 budget meeting minutes; A. O’Dwyer seconded. P. Orenstein asked for any discussion – there was none. Roll call vote: M. Cerna, “aye,” R. Geiler, “aye,” A. O’Dwyer, “aye,” P. Orenstein, “aye.” All in favor: 4-0.
4. **Town Manager/Accountant Update** –
M. Pruhenski stated there are no updates other than the Reserve Fund request.
 - a. A. O’Dwyer asked about budget reports – P. Orenstein stated the budget report was sent, though not in time to include in the packet and he added it would be discussed at the next meeting. A. Crespo stated there are no meaningful budget matters to discuss. A. O’Dwyer confirmed MTD means month to date and it is included in year-to-date numbers.
5. **Reserve Fund Request- Human Resources Director Salary and Benefits for balance of fiscal year 2024.**
M. Pruhenski stated the request is for \$25,000 to transition the part-time shared HR Director role to a full-time dedicated position in Great Barrington. He noted a mid-year request is not ideal, but staffing needs are growing and the hiring climate is very challenging so a more expedited process would be beneficial – and he added it would also help in addressing personnel matters earlier before incurring legal costs. He noted there is a description of the Director’s responsibilities in the packet.
 - a. It was confirmed that this would add another headcount and be part of next year’s budget for salary and benefits. The board discussed the evolution of the shared arrangement with the other towns and how salary/benefits were funded, as well as how the HR role/responsibilities may expand to include larger projects. It was confirmed that the Munis system is being used for employees, but could be more functional/useful. P. Orenstein confirmed there is \$100,000 in the Reserve and it has not been used to date.
 - b. James Garzon, 84 North Plain Road, suggested tracking the time spent on each HR duty.A. O’Dwyer made a motion to approve the Reserve Fund transfer request for \$25,000 towards funding the HR position for the current fiscal year; R. Geiler seconded. P. Orenstein asked for any discussion – there was none. Roll call vote: M. Cerna, “aye,” R. Geiler, “aye,” A. O’Dwyer, “aye,” P. Orenstein, “aye.” All in favor: 4-0.
6. **Continued discussion of proposed school district merger, review of draft recommendation and possible vote**
P. Orenstein stated the Town Meeting scheduled for October 23 will include a vote on the proposed school district merger and the Finance Committee can make a statement regarding the financial aspects. He stated that he had included a draft letter in the packet which the Committee could discuss and edit, or decide to not submit a letter. P. Orenstein made an edit to the letter adding the formal name of the school district planning

board whose recommendation the letter supports. It was noted that A. O'Dwyer had already provided input on the drafted letter.

- a. M. Cerna suggested adding clarification that there are financial aspects and non-tangible benefits of the merger, but the Finance Committee is only weighing in on the financial – and that for the capital expenditure there are specific savings to Great Barrington.

P. Orenstein stated on the last point - the letter states the merger does not address whether or not to build a new school and he added the budget for the high school is an open question. The Committee discussed and agreed to change the reference to “non-financial impacts” of the merger to “benefits and challenges” and to add clarifying language that addresses that the percentage cost of a new high school to Great Barrington will be less under a merger scenario due to other towns sharing the expense. P. Orenstein confirmed the capital costs on the 8 Towns website and that the concept was reflected correctly in the letter.

It was agreed the Finance Committee would attend the Town Meeting and the letter is a good record of the Committee's position. R. Geiler stated he spoke with M. Meagher (who was absent from the meeting) and she agreed with the letter.

A. O'Dwyer made a motion to accept the letter as drafted; R. Geiler seconded. P. Orenstein asked for any discussion – there was none. Roll call vote: M. Cerna, “aye,” R. Geiler, “aye,” A. O'Dwyer, “aye,” P. Orenstein, “aye.” All in favor: 4-0.

P. Orenstein stated he would make the edits as discussed and send the letter to the Committee and M. Pruhenski.

7. Community Preservation Committee update – (Richard Geiler)

R. Geiler stated three new proposals have been funded – Community Land Trust project to preserve farmland on North Plain Road; Ramsdell Library to develop a report required to apply for grants; and Construct for a pilot to help families in transition from homelessness to permanent housing. He noted \$450,000 out of \$600,000 available was approved. He added one application for Marble Block was denied. as it was deemed by the CPC to be more appropriate for the regular funding process. The Committee discussed specifics of the projects and it was noted that the CPC generally provides only a portion of project costs expecting applicants to have broader/diversified support in place as well.

8. Citizen Speak Time – No citizens asked to speak

9. Media Time – No media asked to speak

10. Adjournment - The meeting was adjourned by unanimous consent at 7:38pm.

Respectfully submitted,

Stacy Ostrow, Recording Clerk

October 16, 2023

We, the members of the Great Barrington Finance Committee, believe it is appropriate for the Committee to express its views regarding the potential financial impact of the proposed eight-town regional school district, to be known as the Southern Berkshire Hills Regional School District.

First of all, we want to thank the consulting team led by Jake Eberwin and Lucy Prashker and the volunteers from all of the 8 participating towns for all of their dedication and hard work over the past 3.5 years – it has been a hugely complex and challenging project. We also want to thank our Town representatives during this process – Peter Taylor, Deb Phillips, and Steve Bannon.

Based solely on our review of the financial ramifications of the proposed merger, we vote to support the recommendation of the 8 Town Regional School District Planning Board to proceed with the merger, especially in light of what the team noted: the “fiscal challenges of declining enrollment, rising operating costs, relatively flat state aid, and the increasing needs of our students.”

Our opinion is based on what we see as the financial and budgetary implications of the proposed merger for Great Barrington. It also does not address the long list of non-financial benefits and challenges of the proposal, such as expanded educational choice, the difficulty of this transition, differing educational philosophies, and potential transportation-related issues – these matters are better addressed by others, including those involved in this process.

Each year during our budget process, this Committee is reminded of the magnitude of our Town’s investment in education. For FY24 our school budget assessment was just under \$20 million and more than half of the Town’s total budget. This budget is separately determined by the current Berkshire Hill School District and not subject to a line-by-line review by the GB Finance Committee.

We want to be clear that GB taxpayers should not expect either the Town’s school budget assessment or property tax rates to decline as a result of this merger. However, under the merger scenario, the percentage cost of the potential new high school attributable to Great Barrington will be less than it would be in the non-merger scenario, because of the sharing arrangements with the other participating towns.

Our hope and expectation is that the merger will cause our assessment to increase at a lower annual rate relative to what would occur without the merger. The ability to actually achieve these cost

savings is subject to many factors, some of which can be controlled locally and others out of our control. In particular, we will be relying on the new district-wide school committee to make tough decisions in future years on how to pool resources and realize economies of scale and cost efficiencies. In addition, if the future enrollments differ dramatically from projections, the various town assessments will be affected.

While the proposed new or renovated High School project is *not* being voted upon at this special town meeting, it is important to note that updated projected costs and interest rates will have an effect on our budget.

Great Barrington Budget & Financial Policy for Fiscal Year 2024

Budget & Financial Policy

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
- 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 outline the priorities and objectives of the Town and provide 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.
- 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.
- Maintain our top-level bond rating.
- Work to keep the overall tax levy reasonable in consideration of other priorities and goals.¹

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.

Real Estate Tax

- Town should 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 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.

¹ For further information, see 'Tax Levy Considerations' in Financial Policy Manual, Town of Great Barrington, Prepared by Division of Local Services Technical Assistance Bureau , June 2020, page 2:
<https://www.mass.gov/doc/greatbarrington-ccc-policies-june-2020/download>

Free Cash and Reserves

- The Town will monitor overall general fund reserves (free cash and stabilization funds) as a percentage of the annual operating budget. The relative percentage and sufficiency of these will be evaluated relative to guidance from the state, historical trends and other factors.
- If the Town generates free cash consistently higher than historical trends and guidance from the state, the Town Manager will closely examine future budget proposals to determine if adjustments are appropriate.

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 periodically 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 2½ 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.

Guidelines for The Budget Preparation Process

- The Town 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.

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.
3. Recommended Projects Proposed for CPA Funds.
4. Participate in BHRSD joint budget meeting with Stockbridge and West Stockbridge.
5. Hold Budget Workshop Meetings. Hold Public Hearing.

The Selectboard and the Finance Committee will jointly set the dates for the above budget meetings. 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 budget presentation.
- Salaries and employee insurance contributions shall be set in the Fiscal Year 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(s) 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

The following will be done to ensure that the budget information is provided in a format that is clear, accurate and complete.

1. Operating Budget Process:

- The Town Manager will 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 will review methods of operation, program service delivery, and expenditure of resources inclusive of manpower allocation to ensure maximum efficiency of the Town.

2. The Budget Book:

- The Town Manager will provide complete **financial statements** in the Budget Book to include:
 - Outstanding obligations and anticipated new borrowings.
 - 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.

- The Town Manager will also provide a **Capital Budget** Report to include:
 - 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.
- 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.

3. Other Information/Reports

- If deemed necessary and appropriate for adequate review of the proposed budget, the Finance Committee and/or Selectboard may request that the Town Manager include, if possible, supplemental materials either in the Budget Book or in a separate report/document presented at a budget meeting or at a separate meeting. These may include, but are not limited to:
 - Historical Financial Information
 - Estimated Local Receipts
 - Free Cash sources and uses
 - Tax Levy and Tax Rate
 - Special Articles, individual and totals
 - Aggregated data regarding property tax collections, such as collected/payment plan/delinquencies for last 3-5 years
 - History of various reserve accounts, i.e., stabilization, capital stabilization, "health insurance".
 - Five-year history of long-term and short-term debt
 - Schedule of Authorized but Unissued Debt, including changes from prior years
 - Financial Projections
 - Show 5-year projections of LT debt including approved future borrowings
 - Projected Debt Service payments
 - Summary Report on Expenditures for Employee 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

Approved at December 5, 2022 joint Selectboard & Finance Committee Meeting

TOWN OF GREAT BARRINGTON

FY24 BUDGET REPORT - THRU 11/30/23

FOR 2024 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001 GENERAL FUND							
01122 SELECTBOARD/TOWN MANAGER							
01122 51105 SELECTBOARD	24,500.00	24,500.00	8,166.60	2,041.65	.00	16,333.40	33.3
01122 51108 TOWN MANAGER	155,000.00	155,000.00	62,274.54	17,884.62	.00	92,725.46	40.2
01122 51113 ADMINISTRATION	112,533.00	112,533.00	19,201.43	3,350.00	.00	93,331.57	17.1
01122 51114 COMMITTEE CLERKS	6,000.00	6,000.00	1,480.00	320.00	.00	4,520.00	24.7
01122 51200 INTERN	1,500.00	1,500.00	.00	.00	.00	1,500.00	.0
01122 51420 LONGEVITY PAY	900.00	900.00	40.00	40.00	.00	860.00	4.4
01122 51900 CONTINGENCY	22,500.00	22,500.00	.00	.00	13,500.00	9,000.00	60.0
01122 52000 CONTRACTED SERVICES	28,000.00	28,000.00	7,050.00	2,850.00	12,950.00	8,000.00	71.4
01122 52300 PUBLICATIONS	2,500.00	2,500.00	.00	.00	1,000.00	1,500.00	40.0
01122 53020 LEGAL FEES	85,000.00	85,000.00	8,406.24	2,752.17	61,593.76	15,000.00	82.4
01122 53450 ADVERTISING	16,000.00	16,000.00	3,429.30	775.20	11,070.70	1,500.00	90.6
01122 54200 OFFICE SUPPLIES	3,500.00	3,500.00	1,084.96	79.99	695.03	1,720.01	50.9
01122 54230 PAPER SUPPLY	2,500.00	2,500.00	1,530.76	694.00	969.24	.00	100.0
01122 57100 TRAVEL/TRAINING	10,000.00	10,000.00	3,696.24	.00	280.93	6,022.83	39.8
01122 57300 DUES & MEMBERSHIPS	5,000.00	5,000.00	3,256.10	1,088.10	.00	1,743.90	65.1
TOTAL SELECTBOARD/TOWN MANAGER	475,433.00	475,433.00	119,616.17	31,875.73	102,059.66	253,757.17	46.6%
01131 FINANCE COMMITTEE							
01131 57100 TRAVEL/TRAINING	100.00	100.00	.00	.00	.00	100.00	.0
01131 57300 DUES & MEMBERSHIPS	200.00	200.00	190.00	.00	.00	10.00	95.0
01131 57800 RESERVE FUND	100,000.00	75,000.00	.00	.00	.00	75,000.00	.0
TOTAL FINANCE COMMITTEE	100,300.00	75,300.00	190.00	.00	.00	75,110.00	.3%
01135 TOWN ACCOUNTANT							
01135 51107 TOWN ACCOUNTANT	106,080.00	106,080.00	43,640.02	12,609.24	.00	62,439.98	41.1
01135 51113 FINANCIAL CLERK	53,898.00	53,898.00	21,766.52	6,219.00	.00	32,131.48	40.4
01135 51114 A/P CLERK	2,500.00	2,500.00	.00	.00	.00	2,500.00	.0
01135 53010 AUDIT/ACCTG SERVICES	25,500.00	25,500.00	.00	.00	.00	25,500.00	.0
01135 53070 CONSULTANTS (OTHER)	2,000.00	2,000.00	.00	.00	.00	2,000.00	.0

TOWN OF GREAT BARRINGTON

FY24 BUDGET REPORT - THRU 11/30/23

FOR 2024 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01135 54200 OFFICE SUPPLIES	700.00	700.00	1,701.67	21.98	-1,338.54	336.87	51.9
01135 57100 TRAVEL/TRAINING	950.00	950.00	580.26	.00	.00	369.74	61.1
01135 57300 DUES & MEMBERSHIPS	150.00	150.00	95.00	.00	.00	55.00	63.3
TOTAL TOWN ACCOUNTANT	191,778.00	191,778.00	67,783.47	18,850.22	-1,338.54	125,333.07	34.6%
01136 TECHNOLOGY							
01136 51107 IT COORDINATOR	6,500.00	6,500.00	2,422.99	423.05	.00	4,077.01	37.3
01136 52400 REPRS & MAINTNCE	25,000.00	24,743.00	1,911.40	440.00	4,520.00	18,311.60	26.0
01136 52700 CONTRACTED SERVICES	31,000.00	31,257.00	31,256.00	.00	1.00	.00	100.0
01136 53000 SOFTWARE LICENSES	181,260.00	181,260.00	168,072.03	4,539.50	10,460.00	2,727.97	98.5
01136 53030 DATA SERVICES	30,000.00	30,000.00	12,477.51	2,170.17	15,530.49	1,992.00	93.4
01136 53400 TELEPHONE	37,000.00	37,000.00	13,896.60	2,781.14	21,996.42	1,106.98	97.0
TOTAL TECHNOLOGY	310,760.00	310,760.00	230,036.53	10,353.86	52,507.91	28,215.56	90.9%
01141 ASSESSORS							
01141 51106 PRINCIPAL ASSESSOR	91,978.00	91,978.00	37,843.96	10,935.93	.00	54,134.04	41.1
01141 51109 BOARD OF ASSESSORS	1,200.00	1,200.00	.00	.00	.00	1,200.00	.0
01141 51113 ADMIN ASSESSOR	60,845.00	60,845.00	25,584.59	8,034.88	.00	35,260.41	42.0
01141 51420 LONGEVITY PAY	850.00	850.00	.00	.00	.00	850.00	.0
01141 53010 CONTRACTED SERVICES	42,000.00	42,000.00	29,275.00	11,925.00	1,000.00	11,725.00	72.1
01141 54200 OFFICE SUPPLIES	2,500.00	2,500.00	147.63	.00	336.00	2,016.37	19.3
01141 57100 TRAVEL/TRAINING	1,000.00	1,000.00	100.00	100.00	67.77	832.23	16.8
01141 57300 DUES & MEMBERSHIPS	250.00	250.00	135.00	.00	.00	115.00	54.0
TOTAL ASSESSORS	200,623.00	200,623.00	93,086.18	30,995.81	1,403.77	106,133.05	47.1%
01146 COLLECTOR/TREASURER							
01146 51106 COLLECTOR/TREASURER	86,861.00	86,861.00	35,405.32	10,349.32	.00	51,455.68	40.8
01146 51107 ASST COLLECTOR	56,460.00	56,460.00	22,800.95	6,514.55	.00	33,659.05	40.4
01146 51108 ASST TREASURER	49,816.00	49,816.00	20,333.35	5,700.25	.00	29,482.65	40.8
01146 51113 FINANCIAL CLERK	1,040.00	1,040.00	.00	.00	.00	1,040.00	.0
01146 51114 PRKING CLRK STIPEND	1,200.00	1,200.00	.00	.00	.00	1,200.00	.0
01146 51420 LONGEVITY PAY	600.00	600.00	600.00	600.00	.00	.00	100.0

TOWN OF GREAT BARRINGTON

FY24 BUDGET REPORT - THRU 11/30/23

FOR 2024 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01146 53000 TX TITLE LITIGATION	25,000.00	25,000.00	5,531.00	1,498.00	4,469.00	15,000.00	40.0
01146 53010 CONTRACTUAL SERVICES	20,000.00	20,500.00	3,373.09	91.39	17,126.91	.00	100.0
01146 53430 POSTAGE	20,000.00	20,000.00	9,962.94	303.03	10,537.06	-500.00	102.5
01146 53800 FINANCIAL SERVICES	2,000.00	2,000.00	156.00	156.00	594.00	1,250.00	37.5
01146 54200 OFFICE SUPPLIES	3,000.00	2,900.00	334.35	275.33	2,372.64	193.01	93.3
01146 54202 OFFICE EQUIPMENT	7,500.00	5,500.00	852.35	.00	747.65	3,900.00	29.1
01146 57100 TRAVEL/TRAINING	1,000.00	2,500.00	1,370.00	665.72	785.72	344.28	86.2
01146 57300 DUES & MEMBERSHIPS	100.00	200.00	.00	.00	.00	200.00	.0
TOTAL COLLECTOR/TREASURER	274,577.00	274,577.00	100,719.35	26,153.59	36,632.98	137,224.67	50.0%
01152 HUMAN RESOURCES							
01152 51106 HUMAN RESOURCES MGR	39,312.00	64,312.00	12,600.00	.00	.00	51,712.00	19.6
01152 51910 LANGUAGE STIPEND	2,000.00	2,000.00	403.83	115.38	.00	1,596.17	20.2
01152 54200 OFFICE SUPPLIES	500.00	500.00	.00	.00	300.00	200.00	60.0
01152 57100 TRAVEL/TRAINING	430.00	430.00	.00	.00	.00	430.00	.0
01152 57300 DUES & MEMBERSHIPS	301.00	301.00	.00	.00	.00	301.00	.0
TOTAL HUMAN RESOURCES	42,543.00	67,543.00	13,003.83	115.38	300.00	54,239.17	19.7%
01161 TOWN CLERK/ELECTIONS							
01161 51106 TOWN CLERK	66,222.00	66,222.00	27,243.35	7,871.77	.00	38,978.65	41.1
01161 51108 ELECTION WORKERS	6,850.00	6,850.00	.00	.00	.00	6,850.00	.0
01161 51109 REGISTRAR	2,112.00	2,112.00	748.00	176.00	.00	1,364.00	35.4
01161 51113 ASST TOWN CLERK	41,673.00	41,673.00	16,657.64	4,808.38	.00	25,015.36	40.0
01161 51420 LONGEVITY PAY	500.00	500.00	600.00	600.00	.00	-100.00	120.0
01161 51910 ELECTION & TOWN MEETIN	1,000.00	1,000.00	97.31	68.69	.00	902.69	9.7
01161 52450 R/M EQUIP	3,905.00	3,905.00	3,246.75	.00	530.00	128.25	96.7
01161 52470 PUBLICATIONS	6,200.00	6,200.00	1,195.00	.00	5,000.00	5.00	99.9
01161 52700 RECORD PRESERVATION	3,600.00	3,530.00	.00	.00	3,430.00	100.00	97.2
01161 54200 OFFICE SUPPLIES	3,500.00	3,500.00	535.56	48.66	2,964.44	.00	100.0
01161 55300 ELECTIONS	6,100.00	6,100.00	.00	.00	6,100.00	.00	100.0
01161 55800 OTHER SUPPLIES	3,100.00	3,100.00	141.90	141.90	2,958.10	.00	100.0
01161 57100 TRAVEL/TRAINING	4,500.00	4,500.00	435.03	42.55	2,185.00	1,879.97	58.2
01161 57300 DUES & MEMBERSHIPS	350.00	420.00	150.00	.00	260.00	10.00	97.6
TOTAL TOWN CLERK/ELECTIONS	149,612.00	149,612.00	51,050.54	13,757.95	23,427.54	75,133.92	49.8%
01171 CONSERVATION							
01171 51112 CONSERVATION AGENT	43,056.00	43,056.00	17,895.00	5,268.00	.00	25,161.00	41.6

TOWN OF GREAT BARRINGTON

FY24 BUDGET REPORT - THRU 11/30/23

FOR 2024 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01171 51113 BOARD CLERK	800.00	800.00	1,060.00	1,000.00	.00	-260.00	132.5
01171 51420 LONGEVITY PAY	300.00	300.00	.00	.00	.00	300.00	.0
01171 52470 LAND MAINT/TRAIL CREAT	4,000.00	4,000.00	.00	.00	.00	4,000.00	.0
01171 54200 OFFICE SUPPLIES	750.00	750.00	.00	.00	.00	750.00	.0
01171 57100 TRAINING	700.00	700.00	.00	.00	.00	700.00	.0
01171 57300 DUES & MEMBERSHIPS	375.00	375.00	271.00	.00	.00	104.00	72.3
TOTAL CONSERVATION	49,981.00	49,981.00	19,226.00	6,268.00	.00	30,755.00	38.5%
01175 PLANNING BOARD							
01175 51113 PLANNING BD CLERK	5,200.00	5,200.00	2,100.00	600.00	.00	3,100.00	40.4
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	.00	.00	.00	50.00	.0
TOTAL PLANNING BOARD	5,450.00	5,450.00	2,100.00	600.00	.00	3,350.00	38.5%
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	50.00	50.00	.00	.00	.00	50.00	.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	1,250.00	1,250.00	.00	.00	.00	1,250.00	.0%
01177 PLANNING/COMMUNITY DEVELOPMENT							
01177 51107 ASST TWN MGR/PLNNR	130,000.00	130,000.00	52,500.00	15,000.00	.00	77,500.00	40.4
01177 51112 STIPEND-AFF HOUSING	2,000.00	2,000.00	800.00	240.00	.00	1,200.00	40.0
01177 51420 LONGEVITY PAY	600.00	600.00	600.00	600.00	.00	.00	100.0
01177 54200 OFFICE SUPPLIES	500.00	500.00	.00	.00	.00	500.00	.0
01177 56410 CONTRACTED SERVICES	2,000.00	2,000.00	.00	.00	.00	2,000.00	.0
01177 56411 ECON DEVELOPMENT	30,000.00	30,000.00	5,362.50	.00	19,637.50	5,000.00	83.3
01177 57100 TRAVEL/TRAINING	1,500.00	1,500.00	1,089.66	1,062.67	.00	410.34	72.6
01177 57300 DUES & MEMBERSHIPS	660.00	660.00	.00	.00	.00	660.00	.0
TOTAL PLANNING/COMMUNITY DEVEL	167,260.00	167,260.00	60,352.16	16,902.67	19,637.50	87,270.34	47.8%

TOWN OF GREAT BARRINGTON

FY24 BUDGET REPORT - THRU 11/30/23

FOR 2024 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01192 PUBLIC BUILDINGS							
01192 51106 CREW LEADER	60,003.00	60,003.00	23,662.80	6,760.80	.00	36,340.20	39.4
01192 51115 HCC CUSTODIAN	7,800.00	7,800.00	2,600.00	650.00	.00	5,200.00	33.3
01192 51135 WORKING FOREMAN	67,133.00	67,133.00	28,711.20	8,203.20	.00	38,421.80	42.8
01192 51137 LABORER/OPERATOR	228,690.00	228,690.00	102,545.78	25,629.60	.00	126,144.22	44.8
01192 51147 LABORER/LANDSCAPER	56,482.00	56,482.00	.00	.00	.00	56,482.00	.0
01192 51301 OVERTIME	17,680.00	17,680.00	4,558.98	369.36	.00	13,121.02	25.8
01192 51420 LONGEVITY PAY	600.00	600.00	600.00	600.00	.00	.00	100.0
01192 51910 STIPENDS	700.00	700.00	.00	.00	.00	700.00	.0
01192 52010 CEMETERY CONT SERV	.00	.00	700.00	.00	1.00	-701.00	100.0
01192 52110 ELECTRICITY	125,000.00	125,000.00	43,583.36	7,279.18	56,416.64	25,000.00	80.0
01192 52120 GAS/OIL - HEATING	110,000.00	110,000.00	12,570.88	5,974.51	46,230.90	51,198.22	53.5
01192 52310 WATER/SEWER	29,548.00	29,548.00	2,529.94	511.18	34,470.06	-7,452.00	125.2
01192 52410 REPAIRS-BLDG/GROUNDS	65,000.00	65,000.00	63,841.81	2,278.41	14,410.96	-13,252.77	120.4
01192 52450 EQUIP MAINT/REPRS	.00	5,000.00	775.40	550.46	355.57	3,869.03	22.6
01192 52700 CONTRACTED SERVICES	75,000.00	67,500.00	46,403.23	18,368.80	10,244.92	10,851.85	83.9
01192 52740 CLOTHING & UNIFORMS	.00	2,500.00	180.00	180.00	1,000.00	1,320.00	47.2
01192 52920 TRASH REMOVAL	3,500.00	3,500.00	7,549.84	287.50	1,257.94	-5,307.78	251.7
01192 54300 PARK/CMTRY SUPPLIES	20,000.00	20,000.00	9,729.15	2,095.47	1,854.67	8,416.18	57.9
01192 54500 CUSTODIAL SUPPLIES	15,000.00	15,000.00	2,858.42	129.98	4,141.58	8,000.00	46.7
01192 54601 NEW TREES	20,000.00	20,000.00	3,474.40	3,474.40	.00	16,525.60	17.4
01192 55200 COURTHOUSE BLDG MNTNCE	15,000.00	15,000.00	11,914.58	2,352.00	-8,497.68	11,583.10	22.8
TOTAL PUBLIC BUILDINGS	917,136.00	917,136.00	368,789.77	85,694.85	161,886.56	386,459.67	57.9%
01210 POLICE DEPARTMENT							
01210 51117 POLICE CHIEF	121,181.00	121,181.00	50,089.29	14,311.23	.00	71,091.71	41.3
01210 51120 SERGEANTS	273,826.00	273,826.00	105,434.22	31,945.79	.00	168,391.78	38.5
01210 51121 PATROLMEN	1,050,282.00	1,040,282.00	403,999.06	131,871.48	.00	636,282.94	38.8
01210 51122 CO-RESPONDER	12,000.00	12,000.00	.00	.00	.00	12,000.00	.0
01210 51123 POLICE SPECIALS	.00	.00	211.66	211.66	.00	-211.66	100.0
01210 51125 ADMINISTRATIVE ASST	58,344.00	58,344.00	23,562.00	6,732.00	.00	34,782.00	40.4
01210 51128 COMM OUTREACH OFFCR	10,000.00	10,000.00	3,814.13	3,052.48	.00	6,185.87	38.1
01210 51131 PRKNG CNTRL OFFCR	20,000.00	20,000.00	9,919.47	1,690.50	.00	10,080.53	49.6
01210 51300 OVERTIME	143,000.00	164,450.00	157,562.55	23,869.24	.00	6,887.45	95.8
01210 51410 HOLIDAY PAY	74,521.00	74,521.00	19,548.61	7,409.78	.00	54,972.39	26.2
01210 51420 LONGEVITY PAY	5,950.00	4,500.00	4,500.00	4,500.00	.00	.00	100.0
01210 51900 EDUCATION/TUITION	7,000.00	7,000.00	3,678.44	.00	.00	3,321.56	52.5

TOWN OF GREAT BARRINGTON

FY24 BUDGET REPORT - THRU 11/30/23

FOR 2024 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01210 51910 STIPEND	3,000.00	3,000.00	.00	.00	.00	3,000.00	.0
01210 51920 UNIFORM ALLOWANCE	21,375.00	21,375.00	.00	.00	.00	21,375.00	.0
01210 51930 TRAINING/EDUCATION	75,000.00	65,000.00	25,422.85	11,469.68	.00	39,577.15	39.1
01210 52450 EQUIPMNT MAINT/REPRS	2,000.00	2,000.00	550.00	.00	1,006.00	444.00	77.8
01210 52900 CARE OF PRISONERS	1,250.00	1,250.00	.00	.00	200.00	1,050.00	16.0
01210 53810 EVENTS	2,000.00	2,000.00	333.05	.00	.00	1,666.95	16.7
01210 54200 OFFICE SUPPLIES	7,500.00	7,500.00	819.52	86.17	4,951.66	1,728.82	76.9
01210 54201 OFFICE EQUIPMENT	1,500.00	1,500.00	.00	.00	.00	1,500.00	.0
01210 54202 ADDTL EQUIPMENT	1,500.00	1,500.00	2,683.45	283.45	-2,400.00	1,216.55	18.9
01210 54800 VEHICLE SUPPLYS/REPRS	22,000.00	22,000.00	4,710.69	872.53	6,743.81	10,545.50	52.1
01210 55840 UNIFORMS	17,000.00	17,000.00	8,348.91	688.15	4,346.66	4,304.43	74.7
01210 55850 CRIME PRVNTION/AMMO	14,000.00	14,000.00	3,616.83	111.39	3,718.19	6,664.98	52.4
01210 55860 SUBSCRIPTIONS	7,425.00	7,425.00	7,374.65	591.65	.00	50.35	99.3
01210 57100 TRAVEL/TRAINING	30,916.00	30,916.00	16,206.77	801.42	1,547.90	13,161.33	57.4
01210 57300 DUES & MEMBERSHIPS	3,604.00	3,604.00	1,900.00	.00	.00	1,704.00	52.7
TOTAL POLICE DEPARTMENT	1,986,174.00	1,986,174.00	854,286.15	240,498.60	20,114.22	1,111,773.63	44.0%

01220 FIRE DEPARTMENT

01220 51113 CLERICAL	25,958.00	25,958.00	6,554.51	2,682.86	.00	19,403.49	25.3
01220 51117 FIRE CHIEF	111,280.00	111,280.00	32,526.90	12,346.14	.00	78,753.10	29.2
01220 51127 FIREFIGHTERS	160,000.00	160,000.00	62,584.50	12,212.30	.00	97,415.50	39.1
01220 51129 FIRE INSPECTORS	239,000.00	239,000.00	77,543.28	22,715.88	.00	161,456.72	32.4
01220 51300 OVERTIME	57,500.00	57,500.00	15,813.92	6,432.35	.00	41,686.08	27.5
01220 51410 HOLIDAY PAY	16,250.00	16,250.00	2,023.18	2,023.18	.00	14,226.82	12.5
01220 51420 LONGEVITY PAY	300.00	300.00	.00	.00	.00	300.00	.0
01220 52450 EQUIPMNT MAINT/REPRS	60,000.00	60,000.00	26,065.25	9,308.58	23,782.40	10,152.35	83.1
01220 52700 COMMUNICATIONS	5,000.00	5,000.00	1,642.00	.00	780.00	2,578.00	48.4
01220 53800 HYDRANT RENTALS	116,000.00	116,000.00	36,323.84	3,713.34	79,376.16	300.00	99.7
01220 54200 OFFICE SUPPLIES	1,000.00	1,000.00	304.74	.00	465.26	230.00	77.0
01220 55810 FIREFGHTNG SUPPLIES	30,000.00	30,000.00	4,501.16	3,172.48	14,430.59	11,068.25	63.1
01220 55811 FIRE PREVENTION	1,100.00	1,100.00	.00	.00	.00	1,100.00	.0
01220 55860 SUBSCRPTONS	3,200.00	3,200.00	3,049.50	.00	.00	150.50	95.3
01220 57100 TRAVEL/TRAINING	10,000.00	10,000.00	5,147.49	1,694.00	2,028.51	2,824.00	71.8
01220 57300 DUES & MEMBERSHIPS	2,100.00	2,100.00	875.00	375.00	805.00	420.00	80.0
TOTAL FIRE DEPARTMENT	838,688.00	838,688.00	274,955.27	76,676.11	121,667.92	442,064.81	47.3%

01230 COMMUNICATIONS/EMERG MGMT

01230 51107 SALARIES	5,000.00	5,000.00	2,382.65	663.45	.00	2,617.35	47.7
----------------------	----------	----------	----------	--------	-----	----------	------

TOWN OF GREAT BARRINGTON

FY24 BUDGET REPORT - THRU 11/30/23

FOR 2024 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01230 52450 EQUIPMENT MAINT/RPRS	6,500.00	6,500.00	5,152.45	.00	-199.95	1,547.50	76.2
01230 52700 CONTRACTED SERVICES	10,611.00	10,611.00	7,079.99	.00	3,250.00	281.01	97.4
01230 54200 OFFICE SUPPLIES	350.00	350.00	.00	.00	.00	350.00	.0
01230 58500 ADDTNL EQPMNT	2,000.00	2,000.00	.00	.00	.00	2,000.00	.0
TOTAL COMMUNICATIONS/EMERG MGM	24,461.00	24,461.00	14,615.09	663.45	3,050.05	6,795.86	72.2%
01241 BUILDING INSPECTOR							
01241 51107 BUILDING INSPECTOR	72,192.00	72,192.00	28,179.38	13,846.14	.00	44,012.62	39.0
01241 51108 ASST INSPECTOR	59,280.00	59,280.00	12,418.48	8,933.86	.00	46,861.52	20.9
01241 51113 CLERK	44,554.00	44,554.00	17,992.80	5,140.80	.00	26,561.20	40.4
01241 51420 LONGEVITY PAY	1,450.00	1,450.00	1,150.00	1,150.00	.00	300.00	79.3
01241 52000 CONTRACTED SERVICES	3,600.00	3,600.00	.00	.00	.00	3,600.00	.0
01241 52411 PROPRTY SECURITY	2,400.00	2,400.00	.00	.00	.00	2,400.00	.0
01241 54200 OFFICE SUPPLIES	2,460.00	2,460.00	860.00	.00	597.04	1,002.96	59.2
01241 57100 TRAVEL/TRAINING	4,400.00	4,400.00	319.66	.00	-123.80	4,204.14	4.5
01241 57300 DUES & MEMBERSHIPS	300.00	300.00	.00	.00	.00	300.00	.0
TOTAL BUILDING INSPECTOR	190,636.00	190,636.00	60,920.32	29,070.80	473.24	129,242.44	32.2%
01292 ANIMAL CONTROL OFFICER							
01292 51107 ANIMAL CNTRL OFFCR	11,000.00	11,000.00	4,653.77	1,269.21	.00	6,346.23	42.3
01292 53000 PROFESSIONAL SERVICES	500.00	500.00	.00	.00	.00	500.00	.0
01292 55800 OTHER SUPPLIES	100.00	100.00	.00	.00	.00	100.00	.0
01292 57100 TRAVEL/TRAINING	250.00	250.00	.00	.00	.00	250.00	.0
TOTAL ANIMAL CONTROL OFFICER	11,850.00	11,850.00	4,653.77	1,269.21	.00	7,196.23	39.3%
01422 DPW-HIGHWAY							
01422 51110 DPW SUPERINTENDENT	109,200.00	109,200.00	45,350.03	13,176.94	.00	63,849.97	41.5
01422 51113 ADMINISTRATIVE ASST	42,697.00	42,697.00	18,486.46	5,046.04	.00	24,210.54	43.3
01422 51115 TREE WARDEN	7,800.00	7,800.00	2,600.00	650.00	.00	5,200.00	33.3
01422 51120 HGHWY SUPERINTENDNT	90,002.00	90,002.00	38,961.64	11,601.69	.00	51,040.36	43.3
01422 51134 MECHANIC	67,024.00	67,024.00	26,434.80	7,552.80	.00	40,589.20	39.4
01422 51135 WORKING FOREMAN	72,821.00	72,821.00	29,258.08	8,203.20	.00	43,562.92	40.2

TOWN OF GREAT BARRINGTON

FY24 BUDGET REPORT - THRU 11/30/23

FOR 2024 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01422 51136 LABORER/DRIVER	174,958.00	174,958.00	69,216.64	19,713.60	.00	105,741.36	39.6
01422 51138 RECYCLING CTR STAFF	17,680.00	17,680.00	7,018.11	1,506.00	.00	10,661.89	39.7
01422 51139 EQUIPMENT OPERATORS	196,022.00	196,022.00	77,483.20	22,068.00	.00	118,538.80	39.5
01422 51300 SNOW & ICE OVERTIME	71,500.00	71,500.00	3,963.87	3,963.87	.00	67,536.13	5.5
01422 51301 OVERTIME	20,800.00	20,800.00	8,754.29	1,742.31	.00	12,045.71	42.1
01422 51420 LONGEVITY PAY	5,250.00	5,250.00	4,350.00	4,350.00	.00	900.00	82.9
01422 51910 STIPENDS	1,800.00	1,800.00	.00	.00	.00	1,800.00	.0
01422 52110 STREET LIGHTS	148,000.00	148,000.00	87,063.46	16,771.95	27,685.86	33,250.68	77.5
01422 52450 EQUIP MAINT/REPRS	100,000.00	100,000.00	24,727.59	6,615.67	15,333.17	59,939.24	40.1
01422 52490 STREET MAINT/REPAIRS	180,000.00	180,000.00	147,567.42	11,346.63	-61,659.50	94,092.08	47.7
01422 52700 CONTRACTED SERVICES	80,000.00	80,000.00	8,541.12	4,141.61	9,418.37	62,040.51	22.4
01422 52701 TRASH HAULING	65,000.00	65,000.00	29,083.36	913.23	32,152.64	3,764.00	94.2
01422 52702 HAZ WASTE CLLCTN	6,000.00	6,000.00	.00	.00	.00	6,000.00	.0
01422 52740 CLOTHING & UNIFORMS	30,000.00	30,000.00	10,591.71	2,180.36	6,962.59	12,445.70	58.5
01422 53050 LANDFILL MONITORING	24,700.00	24,700.00	105.00	105.00	5,900.00	18,695.00	24.3
01422 53085 POLICE DETAILS	7,500.00	7,500.00	.00	.00	.00	7,500.00	.0
01422 53810 TREE SERVICES	115,000.00	115,000.00	30,439.46	7,139.46	69,674.80	14,885.74	87.1
01422 54200 OFFICE SUPPLIES	2,500.00	2,500.00	1,091.75	300.35	125.50	1,282.75	48.7
01422 54810 GAS & DIESEL	135,000.00	135,000.00	30,314.09	11,506.33	51,970.90	52,715.01	61.0
01422 55300 PUBLIC WRKS SUPPLYS	35,000.00	35,000.00	1,318.10	217.97	1,879.56	31,802.34	9.1
01422 55700 SNOW & ICE SUPPLIES	150,000.00	150,000.00	140,921.97	1,759.47	161,662.33	-152,584.30	201.7
01422 55805 SAFETY SUPPLIES	4,000.00	4,000.00	.00	.00	.00	4,000.00	.0
01422 57100 TRAVEL/TRAINING	2,500.00	2,500.00	394.80	384.30	32.20	2,073.00	17.1
01422 57300 DUES & MEMBERSHIPS	500.00	500.00	230.00	50.00	.00	270.00	46.0
TOTAL DPW-HIGHWAY	1,963,254.00	1,963,254.00	844,266.95	163,006.78	321,138.42	797,848.63	59.4%
01511 BOARD OF HEALTH							
01511 51129 HEALTH AGENT	67,626.00	67,626.00	27,278.00	7,803.01	.00	40,348.00	40.3
01511 51130 HEALTH INSPECTOR	52,998.00	52,998.00	16,154.32	3,640.00	.00	36,843.68	30.5
01511 51131 ANIMAL INSPECTOR	1,000.00	1,000.00	423.06	115.38	.00	576.94	42.3
01511 51420 LONGEVITY PAY	300.00	300.00	300.00	300.00	.00	.00	100.0
01511 52700 CONTRACTED SERVICES	11,205.00	11,205.00	8,860.00	.00	1,840.00	505.00	95.5
01511 57100 TRAVEL/TRAINING	3,400.00	3,400.00	1,992.69	554.65	700.00	707.31	79.2
01511 57300 DUES & MEMBERSHIPS	200.00	200.00	.00	.00	200.00	.00	100.0
01511 57800 SUPPLIES	3,500.00	3,500.00	1,187.29	.00	1,904.10	408.61	88.3
TOTAL BOARD OF HEALTH	140,229.00	140,229.00	56,195.36	12,413.04	4,644.10	79,389.54	43.4%
01528 COMMUNITY SERVICES							
01528 57800 HUMAN SERVICES	25,000.00	25,000.00	.00	.00	.00	25,000.00	.0

TOWN OF GREAT BARRINGTON

FY24 BUDGET REPORT - THRU 11/30/23

FOR 2024 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL COMMUNITY SERVICES	25,000.00	25,000.00	.00	.00	.00	25,000.00	.0%
01541 COUNCIL ON AGING							
01541 51106 COA DIRECTOR	69,706.00	69,706.00	28,150.50	8,043.00	.00	41,555.50	40.4
01541 51109 VAN DRIVERS	40,560.00	40,560.00	19,170.00	5,773.50	.00	21,390.00	47.3
01541 51113 ADMIN ASSISTANT	25,958.00	25,958.00	7,018.87	2,682.86	.00	18,939.13	27.0
01541 51115 CUSTODIAN	9,933.00	9,933.00	3,559.50	1,017.00	.00	6,373.50	35.8
01541 51128 OUTREACH SALARIES	.00	3,640.00	2,763.00	720.00	.00	877.00	75.9
01541 51200 COORDINATOR(P/T)	3,640.00	.00	558.00	558.00	.00	-558.00	100.0
01541 51420 LONGEVITY PAY	400.00	400.00	.00	.00	.00	400.00	.0
01541 52450 EQUIP MAINT/REPRS	5,000.00	5,000.00	736.70	241.66	863.30	3,400.00	32.0
01541 52700 ELDERLY TRANSPORTATION	10,000.00	10,000.00	7,000.98	2,247.38	3,271.91	-272.89	102.7
01541 53810 ACTIVITIES	7,950.00	7,776.72	185.00	185.00	2,269.99	5,321.73	31.6
01541 54200 OFFICE SUPPLIES	3,000.00	3,000.00	339.23	125.82	1,585.77	1,075.00	64.2
01541 57100 TRAVEL/TRAINING	1,400.00	1,400.00	1,202.82	1,202.82	560.00	-362.82	125.9
01541 57300 DUES & MEMBERSHIPS	450.00	623.28	623.28	.00	.00	.00	100.0
TOTAL COUNCIL ON AGING	177,997.00	177,997.00	71,307.88	22,797.04	8,550.97	98,138.15	44.9%
01543 VETERAN AFFAIRS							
01543 52710 VETERANS SERVICES	23,000.00	23,000.00	5,750.00	.00	8,625.00	8,625.00	62.5
01543 52715 VFW LEASE	21,600.00	21,600.00	3,600.00	.00	18,000.00	.00	100.0
01543 54300 SUPPLIES	5,500.00	5,500.00	.00	.00	.00	5,500.00	.0
01543 57700 VETERANS BENEFITS	65,000.00	65,000.00	13,843.41	3,230.41	.00	51,156.59	21.3
01543 57701 VETERANS DISTRICT	44,375.00	44,375.00	44,375.44	.00	.00	-.44	100.0
TOTAL VETERAN AFFAIRS	159,475.00	159,475.00	67,568.85	3,230.41	26,625.00	65,281.15	59.1%
01610 LIBRARIES							
01610 51143 HEAD LIBRARIAN	72,800.00	72,800.00	9,988.46	2,488.13	.00	62,811.54	13.7
01610 51145 ASST LIBRARIANS	106,603.00	106,603.00	22,820.80	6,388.80	.00	83,782.20	21.4
01610 51146 LIBRARY CLERKS	215,260.00	215,260.00	80,861.52	22,428.80	.00	134,398.48	37.6
01610 51148 LIBRARY CLERKS - PT	92,293.00	92,293.00	4,143.38	3,873.62	.00	88,149.62	4.5
01610 51420 LONGEVITY PAY	2,000.00	2,000.00	1,300.00	1,300.00	.00	700.00	65.0

TOWN OF GREAT BARRINGTON

FY24 BUDGET REPORT - THRU 11/30/23

FOR 2024 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01610 52400 EQUIP MAINT & REPRS	3,000.00	3,000.00	946.61	95.00	2,048.39	5.00	99.8
01610 54200 OFFICE SUPPLIES	13,000.00	13,000.00	4,581.55	390.14	4,217.45	4,201.00	67.7
01610 55800 NONPRINT MATERIALS	26,000.00	26,000.00	7,004.39	1,162.07	12,265.72	6,729.89	74.1
01610 55801 SUBSCRIPTIONS	27,000.00	27,000.00	9,757.59	841.18	4,917.74	12,324.67	54.4
01610 55860 BOOKS/SUBSCRIPTIONS	62,000.00	62,000.00	12,869.23	1,691.76	47,096.59	2,034.18	96.7
01610 55861 PROGRAMMING SUPPLYS	3,300.00	3,300.00	155.24	-2,300.00	1,102.66	2,042.10	38.1
01610 57100 TRAVEL/TRAINING	1,400.00	1,400.00	.00	.00	.00	1,400.00	.0
01610 57300 DUES & MEMBERSHIPS	1,010.00	1,010.00	345.00	.00	.00	665.00	34.2
TOTAL LIBRARIES	625,666.00	625,666.00	154,773.77	38,359.50	71,648.55	399,243.68	36.2%
01650 PARKS & RECREATION							
01650 54201 PARK IMPROVEMENTS	10,000.00	10,000.00	1,525.00	105.00	801.00	7,674.00	23.3
01650 57803 LAKE MANAGEMENT	5,000.00	5,000.00	.00	.00	250.00	4,750.00	5.0
01650 57805 YOUTH PROGRAMMING	110,000.00	110,000.00	66,644.00	.00	30,940.70	12,415.30	88.7
01650 57810 WASTE MANAGEMENT	7,500.00	7,500.00	.00	.00	.00	7,500.00	.0
TOTAL PARKS & RECREATION	132,500.00	132,500.00	68,169.00	105.00	31,991.70	32,339.30	75.6%
01691 VARIOUS BOARDS/COMMISSIONS							
01691 52400 HISTORICAL COMMISSION	7,000.00	7,000.00	1,500.00	.00	.00	5,500.00	21.4
01691 52700 HISTORIC DISTRICTS COM	5,000.00	5,000.00	445.92	.00	.00	4,554.08	8.9
01691 57800 AGRICULTURAL COMMISSIO	2,000.00	2,000.00	300.00	300.00	.00	1,700.00	15.0
01691 57810 DUBOIS COMMITTEE	5,000.00	5,000.00	.00	.00	.00	5,000.00	.0
01691 57830 TRANSPORTATION COMMITT	1,000.00	1,000.00	194.00	.00	306.00	500.00	50.0
TOTAL VARIOUS BOARDS/COMMISSIO	20,000.00	20,000.00	2,439.92	300.00	306.00	17,254.08	13.7%
01693 CELEBRATIONS							
01693 51910 BAND CRDTNR STIPEND	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0
01693 57800 CELEBRATIONS	9,000.00	9,000.00	3,264.13	.00	3,000.00	2,735.87	69.6
01693 57810 BAND PROGRAMS	6,500.00	6,500.00	2,725.00	2,725.00	.00	3,775.00	41.9
TOTAL CELEBRATIONS	16,500.00	16,500.00	5,989.13	2,725.00	3,000.00	7,510.87	54.5%
01752 DEBT SERVICE							
01752 59100 LONG TERM PRINCIPAL	1,660,000.00	1,660,000.00	635,000.00	245,000.00	.00	1,025,000.00	38.3

TOWN OF GREAT BARRINGTON

FY24 BUDGET REPORT - THRU 11/30/23

FOR 2024 05

			ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
060 WASTEWATER TREATMENT									
60442 WASTEWATER TREATMENT									
60442	51133	SUPERINTENDENT	94,468.00	94,468.00	37,270.81	10,648.81	.00	57,197.19	39.5
60442	51134	MECHANIC	65,710.00	65,710.00	23,450.59	7,552.80	.00	42,259.41	35.7
60442	51136	LABORERS	55,287.00	55,287.00	22,234.80	6,352.80	.00	33,052.20	40.2
60442	51137	LABORERS/DRIVERS	57,177.00	57,177.00	23,120.01	6,571.21	.00	34,056.99	40.4
60442	51139	EQUIPMENT OPERATOR	63,496.00	63,496.00	26,811.20	7,296.00	.00	36,684.80	42.2
60442	51140	PLANT OPERATOR	71,378.00	71,378.00	28,711.20	8,203.20	.00	42,666.80	40.2
60442	51141	ASST PLANT OPERATOR	67,123.00	67,123.00	26,997.60	7,713.60	.00	40,125.40	40.2
60442	51200	CLERICAL	20,745.00	20,745.00	7,133.55	2,273.96	.00	13,611.45	34.4
60442	51300	OVERTIME	36,400.00	36,400.00	13,905.89	3,155.70	.00	22,494.11	38.2
60442	51420	LONGEVITY PAY	1,900.00	1,900.00	1,900.00	1,900.00	.00	.00	100.0
60442	51900	CONTINGENCY	.00	.00	55,000.00	55,000.00	.00	-55,000.00	100.0
60442	51910	STIPENDS	700.00	700.00	.00	.00	.00	700.00	.0
60442	52110	ELECTRICITY	212,000.00	212,000.00	63,708.91	11,886.49	74,291.09	74,000.00	65.1
60442	52120	GAS/OIL	33,400.00	33,400.00	201.26	103.31	19,798.74	13,400.00	59.9
60442	52310	WATER	5,500.00	5,500.00	1,565.00	420.45	2,379.50	1,555.50	71.7
60442	52400	REPAIRS & MAINTENANCE	109,000.00	109,000.00	35,478.46	5,158.29	15,117.30	58,404.24	46.4
60442	52740	UNIFORMS RENTAL	9,000.00	9,000.00	2,008.08	474.95	6,099.45	892.47	90.1
60442	52800	CONTRACTED HAULING	205,000.00	205,000.00	61,163.21	23,781.21	96,413.79	47,423.00	76.9
60442	52801	CONTRACTED SERVICES	35,000.00	35,000.00	12,603.75	5,241.75	18,533.25	3,863.00	89.0
60442	52900	COLLECTION SYSTEM	61,000.00	56,000.00	19,011.77	7,538.05	4,777.17	32,211.06	42.5
60442	53050	ENGINEERING/ARCHITECTU	15,000.00	15,000.00	2,500.00	.00	-2,500.00	15,000.00	.0
60442	53085	POLICE DETAILS	5,000.00	10,000.00	6,944.00	1,568.00	.00	3,056.00	69.4
60442	53410	TELEPHONE	4,000.00	4,000.00	587.52	146.88	1,232.48	2,180.00	45.5
60442	53430	POSTAGE	4,000.00	4,000.00	2,500.00	.00	.00	1,500.00	62.5
60442	54200	OFFICE SUPPLIES	3,000.00	3,000.00	905.18	.00	-406.98	2,501.80	16.6
60442	54800	VEHICULAR SUPPLIES	6,760.00	6,760.00	1,800.51	.00	1,199.49	3,760.00	44.4
60442	54810	GASOLINE	20,000.00	20,000.00	3,620.38	1,979.86	11,336.02	5,043.60	74.8
60442	55800	CHEMICALS/SUPPLIES	140,000.00	140,000.00	32,798.65	13,096.58	59,901.35	47,300.00	66.2
60442	55840	SAFETY EQUIPMENT	5,980.00	5,980.00	1,406.27	1,398.50	4,828.73	-255.00	104.3
60442	57100	TRAVEL/TRAINING	4,000.00	4,000.00	1,985.00	410.00	-260.00	2,275.00	43.1
60442	57400	GENERAL INSURANCE	45,000.00	45,000.00	38,924.47	.00	.00	6,075.53	86.5
60442	57401	WORKERS COMP INS	10,000.00	10,000.00	11,825.53	.00	.00	-1,825.53	118.3
60442	57402	HEALTH/LIFE INS	169,430.00	169,430.00	231.00	.00	269.00	168,930.00	.3
60442	57403	SS/MEDICARE	7,500.00	7,500.00	.00	.00	.00	7,500.00	.0
60442	57404	RETIREMENT	99,111.00	99,111.00	52,103.88	.00	.00	47,007.12	52.6
60442	57406	UNFUNDED EE BENEFITS	5,100.00	5,100.00	.00	.00	.00	5,100.00	.0
60442	57407	TRANSFER TO GENERAL FU	283,677.00	283,677.00	.00	.00	.00	283,677.00	.0

TOWN OF GREAT BARRINGTON

FY24 BUDGET REPORT - THRU 11/30/23

FOR 2024 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
60442 59100 LONG TERM PRINCIPAL	537,869.00	537,869.00	55,000.00	.00	.00	482,869.00	10.2
60442 59120 LONG TERM INTEREST	198,000.00	198,000.00	78,902.90	5,225.00	.00	119,097.10	39.8
60442 59130 SHORT TERM INTEREST	15,000.00	15,000.00	.00	.00	.00	15,000.00	.0
60442 59150 DEBT ISSUANCE COSTS	42,000.00	42,000.00	4,747.16	.00	6,600.00	30,652.84	27.0
TOTAL WASTEWATER TREATMENT	2,824,711.00	2,824,711.00	759,058.54	195,097.40	319,610.38	1,746,042.08	38.2%
TOTAL EXPENSES	2,824,711.00	2,824,711.00	759,058.54	195,097.40	319,610.38	1,746,042.08	
GRAND TOTAL	2,824,711.00	2,824,711.00	759,058.54	195,097.40	319,610.38	1,746,042.08	38.2%

** END OF REPORT - Generated by Allison Crespo **

TOWN OF GREAT BARRINGTON

FY24 BUDGET REPORT - THRU 11/30/23

FOR 2024 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01752 59120 LONG TERM INTEREST	605,750.00	605,750.00	116,540.00	40,250.00	.00	489,210.00	19.2
01752 59130 SHORT TERM INTEREST	210,000.00	210,000.00	.00	.00	.00	210,000.00	.0
01752 59150 DEBT ISSUANCE COSTS	20,000.00	20,000.00	.00	.00	1,875.00	18,125.00	9.4
TOTAL DEBT SERVICE	2,495,750.00	2,495,750.00	751,540.00	285,250.00	1,875.00	1,742,335.00	30.2%
01911 RETIREMENT							
01911 51750 MEDICARE	86,900.00	86,900.00	38,817.69	11,626.83	.00	48,082.31	44.7
01911 51760 RETIREMENT FUND	1,070,583.00	1,070,583.00	526,367.94	3,189.42	.00	544,215.06	49.2
TOTAL RETIREMENT	1,157,483.00	1,157,483.00	565,185.63	14,816.25	.00	592,297.37	48.8%
01945 INSURANCE							
01945 51710 WORKERS COMP	50,000.00	50,000.00	35,476.59	.00	.00	14,523.41	71.0
01945 51720 UNEMPLOYMENT INSURANCE	.00	.00	4,199.00	2,907.00	.00	-4,199.00	100.0
01945 51740 HEALTH/LIFE INS	1,755,830.00	1,754,830.00	600,081.60	156,964.43	2,020.22	1,152,728.18	34.3
01945 51741 DEDUCTIBLES	10,000.00	10,000.00	.00	.00	.00	10,000.00	.0
01945 57400 GENERAL INSURANCE	140,000.00	138,745.00	122,075.41	.00	.00	16,669.59	88.0
01945 57425 PUBLIC SAFETY INS	85,000.00	86,255.00	86,225.00	.00	.00	30.00	100.0
01945 57500 MEDICAL SERVICES	10,000.00	11,000.00	6,930.41	4,144.69	4,371.59	-302.00	102.7
01945 59610 ALLOCATION FROM WW	-283,677.00	-283,677.00	.00	.00	.00	-283,677.00	.0
TOTAL INSURANCE	1,767,153.00	1,767,153.00	854,988.01	164,016.12	6,391.81	905,773.18	48.7%
TOTAL EXPENSES	14,619,519.00	14,619,519.00	5,777,809.10	1,296,765.37	1,017,994.36	7,823,715.54	
GRAND TOTAL	14,619,519.00	14,619,519.00	5,777,809.10	1,296,765.37	1,017,994.36	7,823,715.54	46.5%

** END OF REPORT - Generated by Allison Crespo **