

**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 30<sup>th</sup>

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
<b>Great Barrington</b>	<b>\$42,000</b>	
Sheffield	\$25,000	
Egremont	\$14,000	
Monterey	\$9,800	
Mt. Washington	\$1,900	
Alford	\$2,000	
	<b>\$94,700</b>	

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). She encouraged the committee to keep our taxpayers in mind as we look toward future budget meetings and to be mindful especially of those who are struggling to pay their taxes. 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

*Approved at February 2, 2021 Meeting*