



TOWN OF GREAT BARRINGTON

Proposed Fiscal 2019 Municipal Budget

July 1, 2018 to June 30, 2019

Town of Great Barrington
Fiscal Year 2019 Proposed Budget
Selectboard & Finance Committee

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Jennifer Tabakin

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TOWN OF GREAT BARRINGTON MASSACHUSETTS

March 23, 2018

Dear Honorable Members of the Selectboard and Finance Committee:

I hereby submit the proposed operating and capital budget for the Town of Great Barrington for Fiscal Year 2019. This proposed budget meets the strategic and financial priorities of the Selectboard and Finance Committee and incorporates the work done through the joint budget workshops throughout January, February and March. It presents a balanced budget, reflects the department priorities, maintains quality public services and minimizes the increase to the tax levy.

Budget Process

This proposed budget is being presented in detail at the public hearing. The final budget will then be presented at the Annual Town Meeting on May 7, 2018 at 6:00 pm at Monument Mountain Regional High School.

Our town budget process starts in January, with the town departments preparing cost estimates for the upcoming fiscal year. In February, the Finance Committee and Selectboard meet in budget workshops to review the budget and consider various scenarios.

Proposed Fiscal Year 2019 Budget

The budget includes four parts: the operating budget, the capital budget, the wastewater treatment plant enterprise budget and an estimate of the Town's share of the Berkshire Hills Regional School District (BHRSD) budget.

- The Town's proposed operating budget is \$11,327,723 which is a 1.9% above prior fiscal year budget.
- The proposed capital budget anticipates spending \$3,047,045 on capital projects, of which \$2,512,545 is expected in grants, state funds and CPA. The remaining \$534,000 will be funded in bonds.
- The total proposed appropriation for town operating, town capital and the school district budget is: \$30,768,682.

- The Town's Wastewater Treatment Plant (WWTP) operates as an enterprise fund, which means that all costs are paid for by the users of the system. For Fiscal Year 2019, the proposed WWTP operating budget is \$2,120,706. There are no funds requested for the Wastewater Treatment Plant capital budget for the Wastewater Treatment Plant.
- The BHRSD School Committee approved a budget of \$16,155,297 for the town's share of the BHRSD budget.

Revenue

Property Taxes: This budget assumes that: \$23,289,382 of the total revenue for the Town will be obtained from local property taxes. In fiscal year 2019, new growth is assumed to generate \$149,800 in new tax revenue. Fiscal year 2018, although not maintaining the same level of growth as the prior years, in Fiscal Year 2017, the total assessed value of real and personal property in the Town had increased by 3.5% to \$1.44B. In FY2018, we are anticipating new growth to be a more modest.

Local Receipts: This budget assumes that 5% of our funds or \$1,525,000 will be generated from local revenues. This includes motor vehicle excise taxes, department fees for permits and licenses, investment income and local rooms and meals tax. This year's budget is assuming the same amount of revenue as last year. We will continue to practice conservative estimating in this area, following the town's financial policy, so that excess revenue may be available to fund free cash.

State Aid: In this budget, we have assumed that State aid will be slightly higher than the prior year at \$1,114,751, an increase of \$36,782. State aid represents 3.6% of our budget. This is based on the Governor's proposed budget in January. The final budget will be determined in the late spring.

Capital Grants: For Fiscal Year 2019, \$2.5M in grants is expected to fund over 70% of the \$3 million dollar capital budget.

Fiscal Year 2019 Priorities

Meet public service needs: We have assumed the same general level of public service as the prior years for general government, public safety and human services. We expect fiscal year 2019, to continue with an increased volume of work in the area of inspectional services, special permit applications, health and economic development, reflecting ongoing and future development in our town. Our Police Department expects to have a slight increase in demand for services, particularly in the area of marijuana retail sales. The Fire Department anticipates the steady demand for fire emergency, medical calls and fire inspections.

Incorporate best practices into Town operations, management and administration: The budget proposed for fiscal year 2019, reflects tighter management of all town departments that is necessary to continue to provide public services within financial constraints. Each town department has reduced their original requested operational budget by at least 2 percent, with several areas having additional decreases.

While this will be a challenge to heads of all departments, the town benefits from a staff that has excellent training and dedication to public service. In the past year, we have worked on new ways of improving how we deliver services and have incorporated many changes into the operation of the town. In fiscal year 2019, we will continue this focus with accomplishments made in the area of technology, infrastructure, capital planning, construction management and financial management.

Promote community economic development: We will continue to work on priority projects for the town including the street repaving program, street and sidewalk renovation of Bridge Street, Railroad Street and Elm Street and the upkeep of town parks.

Maintain fair labor contracts: Fiscal year 2019 is the second year of a three-year contract extension for the Police, the Department of Public Works and the Libraries. Great Barrington's full-time police officers are members of the Mass Coalition of Police, Local 350. The Department of Public Works' full-time employees are members of the AFL-CIO. The employees of the Great Barrington Libraries are also members of the AFL-CIO.

Succession Planning: We have welcomed new staff this past year to replace several long-term employees who recently retired and to fill vacant positions. This upcoming year will involve a focus on training and organizational development to integrate new leadership into our town operations. There will also be a focus on evaluating various ideas for increasing collaboration between departments and sharing services with other municipalities in our region.

Operating Budget Overview

General Government: Selectboard, Town Manager, Town Accountant, Technology, Assessor, Treasurer, Collector, Town Clerk, Planning and Community Development, and Boards, Commissions and Committees

The budget for General Government reflects a reduction in non-personnel costs in all areas and this will require tight monitoring of costs in supplies, audit services and legal services. In the upcoming year, there will be continued emphasis on cross-training and collaboration between departments and an increased use of technology.

Public Safety: Police, Fire, Emergency Management, Building Inspection Services and Animal Control

Police: The FY19 budget will reflect increases in union wages, a decrease in training costs due to increased use of webinars and video conferences, a reduction in office supplies, equipment and travel. This budget proposes to eliminate one non-union stipend position and reduce the hours of a civilian enforcement officer.

Fire Department

In the prior year, the Fire Department budget included funds for a comprehensive study of the future service demands and resources needs. This study has recently been awarded and a final

report will be completed by the end of the summer. The study will provide the town with expertise in planning for staffing structure to meet the service needs of the town and to address the decrease in available volunteers to report to emergencies. This year's Fire Department budget creates a full-time position, which will bring the total number of full-time staff to three people. This will allow a base level of guaranteed coverage, to and supplement the 25 active volunteers. In addition, an existing administrative assistant position will be assigned to assist with budgeting and billing for the department. Work at the Fire Department to address regional issues pertaining to shared ambulance services, emergency planning and coordination among Fire Departments will continue.

Building Inspections

Last year, the department added a full-time position and eliminated the part-time position. This year's budget decreases the amount of training funds needed for the new inspector. This plan reflects the need to increase inspectional services to address new growth and the challenges in recruiting qualified staff.

Department of Public Works: Highway Department, Parks, Cemetery and Public Buildings.

This budget assumes that next winter we will require the average amount of snow removal and materials. The electricity rates for buildings, street lighting and gasoline costs have been adjusted to reflect annual averages. This budget incorporates several reductions in salaries, reflecting both the reorganization of work assignments, the elimination of one-stipend position and savings due to expected retirements. For better budget tracking, the utility costs that were allocated to each department have been transferred to the DPW budget in the buildings area

Public Health: Board of Health and Health Agent.

Last year, a full-time staff position was eliminated at the Board of Health and the health administrative assistant was trained as a health inspector, with the support of a shared-service agreement with the Town of Williamstown who provided supervisory support. In addition, the food inspector expanded his inspectional duties, this plan has worked well and it will continue into Fiscal Year 2019

Community Services: Senior Center, Veteran's Affairs and Human Services.

- Council on Aging: The budget remains the same as in prior years for programs and transportation, with some reductions in maintenance of the building
- Veteran Affairs: This budget is decreased by \$10,000 to reflect service needs
- Human Services: Funds for grants to social service organizations is decreased by \$5,000
- Housing: No additional dollars are being proposed for the housing trust fund

Culture and Recreation: This includes the Great Barrington Libraries, Parks and Recreation

- Libraries: The budget for Mason and Ramsdell Libraries will reflect union wage increases and decreases in the area of books and non-print supplies
- Parks and Recreation: Last year, the Parks budget increased the funds for lifeguard and summer counselor programs to cover for the full summer season. Due to competing priorities, a reduction of this budget is being recommended to focus on the essential summer programs

Other:

- Insurance: The Town's general liability insurance rates have increased by \$2,472. Workers compensation has increased by \$2,447 and public safety insurance has remained the same
- Health Insurance: Health insurance costs increase by \$190,000 which reflects that we have filled vacant positions in the past year and also includes mitigation dollars needed for the plan change implemented last year. The amount of contingency in this line reflects the need to have funds available primarily to cover changes in coverages due to life events
- Retirement: Great Barrington is a member of the Berkshire County Retirement System. This year the Town's required payments is level to the prior year
- Events / Marketing: This budget has been reduced by \$3,433 to balance the budget
- Debt: The annual debt service payment increased by \$198,650

Wastewater Treatment Plant: The budget has increased by 4%, which reflects higher prices in contract hauling, services and union salaries.

Jennifer Tabakin, Town Manager

Great Barrington Budget Financial Policy for Fiscal Year 2019

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
- Maintain 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 the Town
- Provide quality services efficiently and on a cost-effective basis
- Maintain appropriate financial capacity for present and future needs
- Maintain a top level AAA bond rating
- Ensure tax rate is reasonable and affordable

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

- Maintain use of a single tax rate for all classes of property
- 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 Massachusetts General Law
- Proposed budget not to 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 FY19 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 ensuing year, revenue estimates to cover expenses in the proposed budget and the estimated tax rate required to fund the proposed budget.

For Fiscal Year 2019, 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) Forecast revenues
- 3) Update capital plan
- 4) Review department budgets
- 5) Review projects proposed for CPA Funds
- 6) Hold meeting with area Towns to discuss regional budget issues
- 7) Distribute budget books
- 8) Hold budget workshop meetings
- 9) Hold public hearing

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

For Fiscal Year 2019, 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 2019 budget
- Salaries and employee insurance contributions shall be set in the Fiscal Year 2019 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 2019, 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:

- The Town Manager is 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 is to review methods of operation, program service delivery and expenditure of resources inclusive of manpower allocation to ensure maximum efficiency of the Town.
- The Town Manager is 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
 - Estimated tax levy
 - Estimated 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 Selectboard the on the 27th day of November, 2017.
As adopted by the Finance Committee on the 15th day of November, 2017.

Summary of Major Revenues – Fiscal Year 2019

The Town of Great Barrington's Fiscal 2019 Budget is funded by the following sources:

PROPERTY TAXES

The Town of Great Barrington, like most communities, derives the majority of its revenues from local property taxes. 75.7% of the total town budget is funded from local property taxes.

- The FY2019 maximum allowable levy, set by proposition 2 ½, is estimated to be \$23,820,801. The projected tax levy of \$23,289,382 is \$531,419 under the maximum allowable levy. The Town has excluded the debt related to the Berkshire Hills Regional School District school projects, the sewer plant upgrade, the purchase of new fire trucks, Dewey Court House improvements and the construction of the new fire station.

LOCAL RECEIPTS

5% of the total projected revenues (\$1,525,000) derive from local receipts. Local receipts are comprised of motor vehicle excise, local option room and meals taxes, departmental fees, permits and licenses and investment income.

STATE AID

State Aid for FY2019, based on the Governor's proposed budget released in January, is estimated to be \$1,114,751. This will fund approximately 3.6% of the town's proposed budget. The final numbers will be determined by the process of deliberations of the House of Representatives and the Senate based on new revenue estimates over the next several months.

GRANTS/CHAPTER 90

The FY2019 capital budget of \$3,047,045 will be funded largely in part by grant money received during Fiscal 2019. This includes Chapter 90 road money, as well as various other state grants.

COMMUNITY PRESERVATION ACT (CPA)

CPA funding is generated from a 3% surcharge on real property taxes that is matched by state resources to provide a dedicated funding source to expand certain community assets such as open space, historic resources, recreational land and community housing. A committee reviews proposals for expenditures and annually submits recommendations to Town Meeting for project approvals.

OTHER AVAILABLE FUNDS

Other available funds consist mainly of reserves from stabilization, trusts or funds available for immediate transfer upon reauthorization by Town Meeting to fund the operating budget or capital improvements projects.

FREE CASH

The Free Cash reserve is generated to a considerable degree by operating budget surpluses and surplus revenue, which the Town can responsibly appropriate for spending as certified annually by the Department of Revenue. These funds are authorized by Town Meeting annually to reduce the tax rate.

Fiscal 2019 Budget Projection

	FY2018 Original Budget	FY2018 Tax Rate	FY2019 Budget	\$ Change from FY18 Tax Levy	% Change from FY18 Tax Levy
REVENUE:					
Tax Levy	\$ 21,536,727	\$ 21,574,492	\$ 23,289,382	\$ 1,714,890	7.9%
State Aid	\$ 1,081,193	\$ 1,077,969	\$ 1,114,751	\$ 36,782	3.4%
Local Receipts	\$ 1,525,000	\$ 1,525,000	\$ 1,525,000	\$ -	0.0%
Enterprise Funds		\$ 2,045,358	\$ 2,120,706	\$ 75,348	3.7%
Free Cash to Reduce Tax Levy	\$ 2,450,000	\$ 2,450,000	\$ 1,542,504	\$ (907,496)	-37.0%
Other Available Funds to Reduce Tax Levy					
Stabilization			\$ 100,000	\$ 100,000	
Additional Appropriations-Snow & Ice		\$ 90,000		\$ (90,000)	
Retained Earnings/Enterprise Funds	\$ 81,000	\$ 81,000	\$ 150,000	\$ 69,000	85.2%
TOTAL REVENUE	\$ 26,673,920	\$ 28,843,819	\$ 29,842,343	\$ 998,524	3.5%
TO BE RAISED:					
Town Budget	\$ 11,112,034	\$ 11,112,034	\$ 11,327,723	\$ 215,689	1.9%
Snow & Ice Additional Appropriation	\$ -	\$ 90,000	\$ -	\$ (90,000)	
School Budget Assessment	\$ 15,329,397	\$ 15,329,397	\$ 16,155,297	\$ 825,900	5.4%
Enterprise Fund (Waste Water)	\$ 2,045,358	\$ 2,045,358	\$ 2,120,706	\$ 75,348	3.7%
Total Budget	\$ 26,441,431	\$ 28,576,789	\$ 29,603,726	\$ 1,026,937	
Snow & Ice Deficit	\$ -	\$ 21,314	\$ -	\$ (21,314)	
State Offsets	\$ -	\$ 11,761		\$ (11,761)	-100.0%
Berkshire Regional Planning Assessment	\$ -	\$ -	\$ 5,522	\$ 5,522	
State Assessments	\$ 232,489	\$ 71,436	\$ 73,095	\$ 1,659	2.3%
Abate/exempt		\$ 162,519	\$ 160,000	\$ (2,519)	-1.5%
Total Assessments and Other Amounts to Be Raised	\$ 232,489	\$ 267,030	\$ 238,617	\$ (28,413)	
TOTAL TO BE RAISED	\$ 26,673,920	\$ 28,843,819	\$ 29,842,343	\$ 998,524	3.5%

Governmental Fund Budgets

	FY2017 Budget	FY2018 Budget	FY2019 Budget	\$ Change	% Change
General Government	\$ 1,344,641	\$ 1,508,785	\$ 1,366,405	\$ (142,380)	-11%
Public Safety	\$ 2,180,388	\$ 2,283,026	\$ 2,283,051	\$ 25	0%
Public Works	\$ 2,109,930	\$ 2,116,679	\$ 2,144,240	\$ 27,561	1%
Cultural/Recreation/Human Services	\$ 1,093,645	\$ 1,127,780	\$ 1,098,864	\$ (28,916)	-3%
Insurance	\$ 1,825,369	\$ 1,736,331	\$ 1,931,250	\$ 194,919	11%
Debt	\$ 1,566,785	\$ 1,475,000	\$ 1,673,650	\$ 198,650	13%
Retirement	\$ 793,451	\$ 819,000	\$ 818,263	\$ (737)	0%
Miscellaneous	\$ 40,433	\$ 45,433	\$ 12,000	\$ (33,433)	-83%
Education	\$ 14,463,399	\$ 15,329,397	\$ 16,155,297	\$ 825,900	6%
State Assessments/Overlay	\$ 233,003	\$ 232,489	\$ 238,617	\$ 6,128	3%
Capital	\$ 5,566,450	\$ 4,186,400	\$ 3,047,045	\$ (1,139,355)	-20%
Total Governmental Fund Budgets	\$ 31,217,494	\$ 30,860,320	\$ 30,768,682	\$ (357,174)	-1%

Source of Town Dollars

	FY2017		FY2018		FY2019	
	% of Total	Estimated Revenue	% of Total	Estimated Revenue	% of Total	Estimated Revenue
Property Taxes	67.2%	\$ 20,969,746	69.8%	\$ 21,536,727	75.7%	\$ 23,289,382
State Aid	3.3%	\$ 1,043,399	3.5%	\$ 1,081,193	3.6%	\$ 1,114,751
Local Receipts	4.9%	\$ 1,525,000	4.9%	\$ 1,525,000	5.0%	\$ 1,525,000
Free Cash Reserves	6.9%	\$ 2,150,000	7.9%	\$ 2,450,000	5.0%	\$ 1,542,504
Reserves/Other	0.1%	\$ 19,899	0.3%	\$ 81,000	0.8%	\$ 250,000
Grants/Chapter 90	9.2%	\$ 2,881,200	3.0%	\$ 920,000	8.0%	\$ 2,472,545
Community Preservation Act Funds	0.0%	\$ -	0.8%	\$ 256,400	0.1%	\$ 40,000
Capital Borrowing	8.4%	\$ 2,628,250	9.8%	\$ 3,010,000	1.7%	\$ 534,500
Total Sources of Town Dollars	100%	\$ 31,217,494	100%	\$ 30,860,320	100%	\$ 30,768,682

Estimated Tax Rate Calculation, Levy Limit and Free Cash Historicals

Estimated Tax Rate Calculation	FY2016	FY2017	FY2018	FY2019
Total Assessed Valuation	1,386,204,580	1,426,915,909	1,440,219,751	*1,440,219,751
Amount to Be Raised by Taxes/Levy	\$19,808,863	\$20,832,972	\$21,574,492	\$23,289,382
Estimated Tax Rate @ Town Meeting	\$14.33	\$15.13	\$15.09	\$16.17
Actual Tax Rate	\$14.29	\$14.60	\$14.98	
Actual/Estimated Tax Rate increase	\$0.04	\$0.84	\$0.38	\$1.19
Taxes per \$100,000 Assessed Value	\$1,429	\$1,460	\$1,498	\$1,617
Tax increase/(decrease) on \$100,000 of AV	\$61.00	\$31.00	\$38.00	\$119.07
Taxes per \$300,000 Assessed Value	\$4,287	\$4,380	\$4,494	\$4,851
	\$183.00	\$93.00	\$114.00	\$357.21

**based off of prior year assessed values*

Levy Limit Increase	FY2016	FY2017	FY2018	FY2019
Prior Year Levy Limit	\$ 19,125,974	\$ 19,847,630	\$ 20,877,814	\$ 21,717,815
Plus 2.5%	\$ 19,604,123	\$ 20,343,821	\$ 21,399,759	\$ 22,260,760
New Growth	\$ 243,507	\$ 533,993	\$ 318,056	\$ 149,800
Current Year/Estimated Levy Limit	\$ 19,847,630	\$ 20,877,814	\$ 21,717,815	\$ 22,410,560
Debt Exclusions	\$ 1,404,657	\$ 1,582,881	\$ 1,380,052	\$ 1,410,241
Current Year/Estimated Maximum Levy Limit	\$ 21,252,287	\$ 22,460,695	\$ 23,097,867	\$ 23,820,801
Current Year/Estimated Tax Levy	\$ 19,808,863	\$ 20,832,972	\$ 21,574,492	\$ 23,289,382
Amount Under Levy	\$ (1,443,424)	\$ (1,627,723)	\$ (1,523,375)	\$ (531,419)

**based off of prior year new growth*

Free Cash Balance & Uses	Certified Free Cash Balance	Town Meeting Appropriated Free Cash	Unappropriated Free Cash	
FY18	\$ 1,928,130	\$ 1,542,504	\$ 385,626	*proposed for FY19
FY17	\$ 3,077,407	\$ 2,540,000	\$ 537,407	
FY16	\$ 2,696,949	\$ 2,150,000	\$ 546,949	
FY15	\$ 2,926,075	\$ 2,350,000	\$ 576,075	
FY14	\$ 2,769,555	\$ 2,225,314	\$ 544,241	

History of Property Values and Tax Levies

Budget Year	Total Assessed Value	Property Tax	Tax Rate per \$1,000 Assessed Value	Median Single Family Home Value	Median Tax Bill	Increase/ (Decrease)	% Increase/ Decrease
2019*	\$ 1,440,219,751	\$ 23,289,382	\$16.17	\$301,000	\$4,867.38	\$358.40	7.9%
2018	\$ 1,440,219,751	\$ 21,574,492	\$14.98	\$301,000	\$4,508.98	\$150.88	3.5%
2017	\$ 1,426,915,909	\$ 20,832,972	\$14.60	\$298,500	\$4,358.10	\$123.97	2.9%
2016	\$ 1,386,204,580	\$ 19,808,863	\$14.29	\$296,300	\$4,234.13	\$194.96	4.8%
2015	\$ 1,370,499,134	\$ 18,803,248	\$13.72	\$294,400	\$4,039.17	\$185.42	4.8%
2014	\$ 1,322,379,245	\$ 17,931,463	\$13.56	\$284,200	\$3,853.75	-\$111.90	-2.8%
2013	\$ 1,360,883,527	\$ 17,882,010	\$13.14	\$301,800	\$3,965.65	\$16.53	0.4%
2012	\$ 1,351,621,807	\$ 17,733,277	\$13.12	\$301,000	\$3,949.12	\$140.61	3.7%
2011	\$ 1,392,020,846	\$ 16,926,973	\$12.16	\$313,200	\$3,808.51	\$4.61	0.1%
2010	\$ 1,451,065,595	\$ 16,716,276	\$11.52	\$330,200	\$3,803.90	\$138.03	3.8%
2009	\$ 1,427,357,423	\$ 16,214,780	\$11.36	\$322,700	\$3,665.87	\$258.18	7.6%
2008	\$ 1,351,145,810	\$ 15,240,925	\$11.28	\$302,100	\$3,407.69	\$254.45	8.1%
2007	\$ 1,246,355,681	\$ 14,208,455	\$11.40	\$276,600	\$3,153.24	-\$0.44	0.0%
2006	\$ 1,032,428,583	\$ 13,896,489	\$13.46	\$234,300	\$3,153.68	\$209.06	7.1%
2005	\$ 871,438,862	\$ 12,862,438	\$14.76	\$199,500	\$2,944.62	\$186.90	6.8%
2004	\$ 805,151,570	\$ 11,835,728	\$14.70	\$187,600	\$2,757.72	-\$264.69	

* estimate based on current year assessed value

Debt Management Policy
Effective June 22, 2009

- Ensure debt management does not require elimination of essential town services
- Establish a target of 10% of the non-debt service tax levy for CIP operations annually if permissible under the restraints of the State Law
- Establish a target balance of the general undesignated fund balance at a minimum of 10% of the total operational expenditures of the general fund
- Authorize no new program without an identified financing source to pay for said program
- Restrict debt service payments to a maximum 30% of the property tax levy*
- Authorize all debt service to have level or declining annual principal payments unless there is a better economically feasible schedule
- General obligation debt ratio should not exceed 50% of statutory limit (5% of equalized valuation)
- Prohibit the issuance of long-term debt to fund operational programs
- Allow no one-time fund balance transfers for operating purposes
- Authorize no expanded services without a minimum 80% of the revenues for said services available from non-property tax sources
- Direct the Town Manager to annually review methods of operation, program service delivery, and resource expenditure inclusive of manpower allocation to ensure maximum efficiency of Town operations
- Amend this policy document only by majority vote of the Board of Selectmen and majority vote of the Finance Committee

*Although the policy only applies to debt issued directly by the Town, the Boards recognize the impact of the joint debt of BHRSD and BRTA of which the Town is a member.

**FISCAL YEAR 2019
Proposed Annual Budget**

Account #		Department/Account	FY2017 Original Budget	FY2017 Actuals	FY2018 Original Budget	FY2019 Proposed Budget	Dollar Change from FY18 Budget	% Change from FY18 Budget
GENERAL GOVERNMENT								
Town Manager/Selectboard								
01122-51105	1	Elected Selectboard (5 members)	12,500	12,500	12,500	12,500	0	0%
01122-51108	2	Town Manager	119,099	119,099	119,099	119,099	-	0%
01122-51420	3	Longevity	1,700	750	1,700	950	(750)	-44%
01122-51114	4	Committee Clerks	-	-	11,000	11,275	275	3%
01122-51113	5	Administration	106,313	103,795	95,313	99,831	4,518	5%
01122-51105	6	Collective Bargaining Negotiations	-	-	132,500	0	(132,500)	-100%
		Total Salaries	239,612	236,144	372,112	243,655	(128,457)	-35%
01122-53020	7	Legal	50,000	82,564	53,000	55,000	2,000	4%
01122-53070	8	Consultants	25,000	19,226	13,000	10,000	(3,000)	-23%
01122-53400	9	Telephone	30,000	28,084	30,000	30,000	-	0%
01122-53450	10	Advertising	15,000	16,042	15,000	15,000	-	0%
01122-54200	11	Office Supplies	4,000	3,633	4,000	4,000	-	0%
01122-57100	12	Professional Development & Travel	33,000	41,832	4,364	4,364	-	0%
01122-52300	13	Publications	7,500	8,357	7,500	5,000	(2,500)	-33%
01122-57300	14	Dues and Memberships	4,600	4,635	4,600	4,600	-	0%
		Total Expenses	169,100	204,373	131,464	127,964	(3,500)	-3%
		Total Town Manager/Selectboard	408,712	440,517	503,576	371,619	(131,957)	-26%
Finance Committee								
01131-57800	15	Dues and Publications	300	176	300	300	-	0%
01132-57800	16	Reserve Fund	100,000	95,695	150,000	100,000	(50,000)	-33%
		Total Finance Committee	100,300	95,871	150,300	100,300	(50,000)	-33%
Town Accountant								
01135-51107	17	Town Accountant	87,567	66,089	74,000	86,500	12,500	17%
01135-51420	18	Longevity	750	-	-	-	-	-
		Total Salaries	88,317	66,089	74,000	86,500	12,500	17%
01135-53010	19	Audit and Accounting Services	21,500	21,137	27,500	22,000	(5,500)	-20%
01135-53070	20	Clerical	-	22,128	-	8,100	8,100	100%
01135-57100	21	Training and Travel	-	-	2,000	2,000	-	0%
01135-57300	22	Dues and Memberships	400	110	400	300	(100.00)	-25%
		Total Expenses	21,900	43,375	29,900	32,400	2,500	8%
		Total Town Accountant	110,217	109,465	103,900	118,900	15,000	14%
Technology								
01136-51107	23	Technology Director Stipend	8,500	2,149	8,500	6,000	(2,500)	-29%
		Total Salaries	8,500	2,149	8,500	6,000	(2,500)	-29%
01136-52470	24	Computers: General	66,116	59,606	71,005	74,555	3,550	5%
01136-52471	25	Computers: Public Safety	50,734	48,947	65,000	58,250	(6,750)	-10%
01136-58400	26	Computer Improvements	-	3,222	-	-	-	-
01136-52472	27	Computers: Library and Senior Center	34,595	30,316	34,595	36,325	1,730	5%
		Total Expenses	151,445	142,091	170,600	169,130	(1,470)	-1%
		Total Technology	159,945	144,240	179,100	175,130	(3,970)	-2%
Assessors								
01141-51109	28	Appointed Assessors	1,200	1,200	1,200	1,200	-	0%
01141-51106	29	Principal Assessor	77,332	77,332	77,332	80,850	3,518	5%
01141-51113	30	Clerical	40,559	39,865	40,559	45,295	4,736	12%
01141-51420	31	Longevity	950	950	950	950	-	0%
		Total Salaries	120,041	119,347	120,041	128,295	8,254	7%
01141-54200	32	Office Supplies	2,500	1,269	2,500	2,000	(500)	-20%
01141-53010	33	Contracted Services	12,500	13,895	17,500	15,000	(2,500)	-14%
01141-57100	34	Travel and Training	-	-	2,229	2,250	21	1%
01141-57300	35	Dues	500	250	500	300	(200)	-40%
		Total Expenses	15,500	15,414	22,729	19,550	(3,179)	-14%
		Total Assessors	135,541	134,761	142,770	147,845	5,075	4%

**FISCAL YEAR 2019
Proposed Annual Budget**

Account #		Department/Account	FY2017 Original Budget	FY2017 Actuals	FY2018 Original Budget	FY2019 Proposed Budget	Dollar Change from FY18 Budget	% Change from FY18 Budget
Treasurer/Collector								
01146-51106	36	Treasurer/Collector	72,000	72,000	72,000	77,158	5,158	7%
01146-51113	37	Clerical	67,984	62,239	67,529	70,598	3,069	5%
01293-51113	38	Parking Clerk Stipend	1,150	1,150	1,150	1,150	-	0%
01146-51420	39	Longevity	750	750	750	750	-	0%
		Total Salaries	141,884	136,139	141,429	149,656	8,227	6%
01146-53000	40	Professional Services	2,500	2,610	5,000	5,000	-	0%
01146-53430	41	Postage	20,404	17,938	20,000	20,000	-	0%
01146-53800	42	Other Services	2,045	4,296	2,045	2,045	-	0%
01146-54200	43	Office Supplies	6,300	6,193	11,450	10,800	(650)	-6%
01146-54202	44	Office Equipment	-	1,590	1,500	1,500	-	0%
01146-55800	45	Other Supplies	3,700	3,583	-	-	-	-
01146-55860	46	Subscriptions	125	87	-	-	-	-
01146-57100	47	Training and Travel	-	-	1,972	2,172	200	10%
01146-57300	48	Dues and Memberships	100	130	150	175	25	17%
		Total Expenses	35,174	36,426	42,117	41,692	(425)	-1%
		Total Treasurer/Collector	177,058	172,566	183,546	191,348	7,802	4%
Town Clerk/Elections								
01161-51106	49	Town Clerk	51,250	52,440	54,000	58,548	4,548	8%
01161-51109	50	Registrar Salaries	2,112	1,892	2,112	2,112	-	0%
01161-51108	51	Election/Census Salaries	6,000	6,737	6,000	7,000	1,000	17%
01161-51113	52	Clerical	35,562	22,700	16,850	17,798	948	6%
01161-51420	53	Longevity	300	300	300	300	-	0%
		Total Salaries	95,224	84,069	79,262	85,758	6,496	8%
01161-55860	54	Subscriptions	2,600	1,678	2,600	2,600	-	0%
01161-52450	55	Equipment Repairs and Maintenance	1,600	5,283	5,000	5,000	-	0%
01161-54202	56	Office Equipment	4,400	4,247	-	-	-	-
01161-57100	57	Travel	-	-	2,500	2,500	-	0%
01161-57300	58	Dues and Memberships	300	260	2,500	2,500	-	0%
01161-55800	59	Other Supplies	14,600	8,783	14,600	18,100	3,500	24%
01161-52470	60	Publications/Town Code	6,000	3,953	6,000	6,000	-	0%
		Total Expenses	29,500	24,203	33,200	36,700	3,500	11%
		Total Town Clerk/Elections	124,724	108,272	112,462	122,458	9,996	9%
Conservation Commission								
01171-51113	61	Clerical	2,566	620	2,566	800	(1,766)	-69%
01171-51112	62	Conservation Agent	20,620	21,337	20,620	21,970	1,350	7%
		Total Salaries	23,186	21,957	23,186	22,770	(416)	-2%
01171-57300	63	Dues and Memberships	250	225	250	250	-	0%
01171-54200	64	Office Supplies	1,000	187	1,000	500	(500)	-50%
		Total Expenses	1,250	412	1,250	750	(500)	-40%
		Total Conservation Commission	24,436	22,368	24,436	23,520	(916)	-4%
Historic District Commission								
01172-52400	65	Repairs and Maintenance	2,500	10,693	2,500	2,500	-	0%
		Total Expenses Historic District Commission	2,500	10,693	2,500	2,500	-	0%
Various Boards and Commissions								
01691-57800	66	Agricultural Commission	2,000	200	2,000	2,000	-	0%
01691-52400	67	Historical Commission	7,470	5,535	7,470	2,000	(5,470)	-73%
		Total Expenses Various Boards and Commissions	9,470	5,735	9,470	4,000	(5,470)	-73%

**FISCAL YEAR 2019
Proposed Annual Budget**

Account #		Department/Account	FY2017 Original Budget	FY2017 Actuals	FY2018 Original Budget	FY2019 Proposed Budget	Dollar Change from FY18 Budget	% Change from FY18 Budget
Planning Board								
01175-51113	68	Clerical	5,600	4,339	5,600	5,000	(600)	-11%
		Total Salaries	5,600	4,339	5,600	5,000	(600)	-11%
01175-54200	69	Office Supplies	200	200	200	200	-	0%
01175-57300	70	Subscriptions and Dues	50	20	50	50	-	0%
		Total Expenses	250	220	250	250	-	0%
		Total Planning Board	5,850	4,559	5,850	5,250	(600)	-10%
Board of Appeals								
01176-51113	71	Clerical	2,000	643	2,000	1,000	(1,000)	-50%
		Total Salaries	2,000	643	2,000	1,000	(1,000)	-50%
01176-54200	72	Office Supplies	500	304	500	250	(250)	-50%
01176-55860	73	Subscriptions	100	-	100	100	-	0%
		Total Expenses	600	304	600	350	(250)	-42%
		Total Board of Appeals	2,600	946	2,600	1,350	(1,250)	-48%
Planning/Community Development								
01177-51107	74	Director	76,613	76,612	80,000	82,100	2,100	3%
01177-51420	75	Longevity	200	200	200	300	100	50%
		Total Salaries	76,813	76,812	80,200	82,400	2,200	3%
01177-54200	76	Office Supplies	700	1,823	700	250	(450)	-64%
01177-56410	77	BRPC Assessment	5,300	5,256	17,400	-	(17,400)	-100%
	78	Berkshire Regional Planning Commission	-	-	-	2,000	2,000	100%
01122-53071	79	Economic Development/Grants	-	13,063	-	15,000	15,000	100%
01177-57100	80	Travel and Training	-	-	2,000	2,000	-	0%
01177-57300	81	Dues and Memberships	475	475	475	535	60	13%
		Total Expenses	6,475	20,617	20,575	19,785	(790)	-4%
		Total Planning/Community Development	83,288	97,428	100,775	102,185	1,410	1%
TOTAL GENERAL GOVERNMENT			1,344,641	1,347,422	1,521,285	1,366,405	(154,880)	-10%
PUBLIC SAFETY								
Police Department								
01210-51117	82	Police Chief	86,915	86,915	86,915	93,423	6,508	7%
01210-51121	83	Police Officers	1,018,232	917,161	1,018,232	1,072,230	53,998	5%
01210-51123	84	Police Specialists	61,560	44,411	61,560	64,361	2,801	5%
01210-51125	85	Administrative Assistant	34,565	36,562	40,486	42,172	1,686	4%
01210-51131	86	Parking Enforcement	15,000	11,375	15,000	10,000	(5,000)	-33%
01210-51300	87	Overtime	114,680	236,243	114,680	118,384	3,704	3%
01210-51410	88	Holiday Pay	50,000	47,154	50,000	52,275	2,275	5%
01210-51920	89	Uniform Allowance	18,700	16,500	18,700	19,125	425	2%
01210-51930	90	Training	51,956	61,787	51,956	45,378	(6,578)	-13%
01210-51420	91	Longevity	5,700	5,700	5,900	6,100	200	3%
		Total Salaries	1,457,308	1,463,808	1,463,429	1,523,448	60,019	4%
01210-52450	92	Equipment Repairs and Maintenance	2,086	1,818	2,285	1,535	(750)	-33%
01210-52120	93	Oil	9,000	4,044	9,000	-	(9,000)	-100%
01210-52115	94	Water and Sewer	935	763	935	-	(935)	-100%
01210-54200	95	Office Supplies	9,000	9,036	9,000	7,000	(2,000)	-22%
01210-54201	96	Office Equipment	1,380	1,068	5,980	1,380	(4,600)	-77%
01210-54800	97	Vehicular Supplies	15,000	13,579	15,000	14,000	(1,000)	-7%
01210-55840	98	Uniforms	14,000	13,266	14,000	13,000	(1,000)	-7%
01210-55850	99	Crime Prevention and Ammunition	8,697	9,162	8,400	8,400	-	0%
01210-55851	100	Other Supplies	-	722	1,000	-	(1,000)	-100%
01210-55860	101	Subscriptions	1,120	1,021	1,745	1,945	200	11%
01210-57100	102	Travel and Training	-	-	17,035	14,021	(3,014)	-18%
01210-57300	103	Dues and Memberships	2,885	2,606	2,964	2,914	(50)	-2%
01210-54202	104	Additional Equipment	5,266	4,703	6,815	2,700	(4,115)	-60%
		Total Expenses	69,369	61,790	94,159	66,895	(27,264)	-29%
		Total Police Department	1,526,677	1,525,597	1,557,588	1,590,343	32,755	2%

**FISCAL YEAR 2019
Proposed Annual Budget**

Account #		Department/Account	FY2017 Original Budget	FY2017 Actuals	FY2018 Original Budget	FY2019 Proposed Budget	Dollar Change from FY18 Budget	% Change from FY18 Budget
Fire Department								
01220-51127	105	On Call Firefighters	125,000	97,232	135,000	95,000	(40,000)	-30%
01220-51117	106	Fire Chief	76,120	76,120	79,000	82,595	3,595	5%
01220-51420	107	Longevity	-	-	-	200	200	100%
01220-51129	108	Fire Inspector	75,000	64,350	-	50,358	50,358	100%
01220-51129	109	Firefighters	-	-	75,000	50,000	(25,000)	-33%
	110	EMS Offset	-	-	-	-	-	-
	111	Training and Overtime	-	-	-	20,000	20,000	100%
		Total Salaries	276,120	237,702	289,000	298,153	9,153	3%
01220-52120	112	Gas and Oil	16,600	12,881	16,600	-	(16,600)	-100%
01220-52115	113	Water and Sewer	3,000	2,329	3,000	-	(3,000)	-100%
01220-52450	114	Equipment Repairs and Maintenance	45,000	50,110	40,000	44,000	4,000	10%
01220-53800	115	Hydrant Rentals	105,000	97,153	105,000	105,000	-	0%
01220-54000	116	Consultant	-	-	15,000	-	(15,000)	-100%
01220-54200	117	Office Supplies	1,600	1,583	1,600	1,400	(200)	-13%
01220-55811	118	Fire Prevention	1,000	967	1,000	1,000	-	0%
01220-55810	119	Firefighting Supplies	30,000	39,494	30,000	30,000	-	0%
01220-54202	120	Additional Equipment	5,000	4,880	5,000	2,500	(2,500)	-50%
01220-57100	121	Travel	-	-	5,500	7,000	1,500	27%
01220-57300	122	Dues and Memberships	1,525	1,025	1,500	1,500	-	0%
		Total Expenses	208,725	210,422	224,200	192,400	(31,800)	-14%
		Total Fire Department	484,845	448,124	513,200	490,553	(22,647)	-4%
Communications/Emergency Mgmt								
01230-51107	123	Administrative Support	-	1,625	2,500	-	(2,500)	-100%
		Total Salaries	-	1,625	2,500	-	(2,500)	-100%
01230-52450	124	Equipment Repairs and Maintenance	10,500	8,000	10,000	10,000	-	0%
01230-58500	125	Additional Equipment	6,348	2,425	6,498	5,850	(648)	-10%
01230-52700	126	Contracted Services	11,179	11,063	14,940	10,785	(4,155)	-28%
01230-54200	127	Supplies	350	350	350	350	-	0%
		Total Expenses	28,377	21,838	31,788	26,985	(4,803)	-15%
		Total Communications/Emergency Management	28,377	23,463	34,288	26,985	(7,303)	-21%
Building Inspector								
01241-51107	128	Building Commissioner	61,038	61,037	61,038	63,814	2,776	5%
01241-51200	129	Building Inspector	22,000	7,050	55,000	49,266	(5,734)	-10%
	130	Clerical	34,439	34,439	35,000	36,228	1,228	4%
01241-51420	131	Longevity	300	1,050	800	1,050	250	31%
		Total Salaries	117,777	103,576	151,838	150,358	(1,480)	-1%
01241-54200	132	Office Supplies	2,462	2,233	2,462	2,462	-	0%
01241-52411	133	Property Security and Safety	2,400	1,503	2,400	2,400	-	0%
	134	Travel and Training	-	-	3,400	3,400	-	0%
01241-57300	135	Dues and Membership	300	80	300	300	-	0%
		Total Expenses	5,162	3,815	8,562	8,562	-	0%
		Total Building Inspection	122,939	107,391	160,400	158,920	(1,480)	-1%
Parking Coordinator								
	136	Parking Coordinator: Hearings	-	-	-	-	-	100%
		Total Salaries	-	-	-	-	-	100%
01293-54200	137	Supplies	-	743	-	-	-	100%
		Total Expenses	-	743	-	-	-	100%
		Total Parking Clerk	-	743	-	-	-	100%
Weights and Measures								
01244-51107	328	Sealer of Weights and Measures	3,700	-	3,700	3,500	(200)	-5%
		Total Salaries	3,700	-	3,700	3,500	(200)	-5%
01244-54200	139	Supplies	1,000	-	1,000	1,000	-	0%
		Total Expenses	1,000	-	1,000	1,000	-	0%
		Total Weights and Measures	4,700	-	4,700	4,500	(200)	-4%

**FISCAL YEAR 2019
Proposed Annual Budget**

Account #		Department/Account	FY2017 Original Budget	FY2017 Actuals	FY2018 Original Budget	FY2019 Proposed Budget	Dollar Change from FY18 Budget	% Change from FY18 Budget
Animal Control								
01292-51107	140	Animal Control Officer	11,000	11,000	11,000	11,000	-	0%
		Total Salaries	11,000	11,000	11,000	11,000	-	0%
01292-53000	141	Professional Services	1,500	337	1,500	500	(1,000)	-67%
01292-54200	142	Office Supplies	100	50	100	-	(100)	-100%
01292-55800	143	Other Supplies	200	-	200	200	-	0%
01292-57300	144	Dues	50	-	50	50	-	0%
		Total Expenses	1,850	387	1,850	750	(1,100)	-59%
		Total Animal Control	12,850	11,387	12,850	11,750	(1,100)	-9%
TOTAL PUBLIC SAFETY			2,180,388	2,116,707	2,283,026	2,283,051	25	0%
PUBLIC WORKS								
DPW								
01192-51106	145	Building Maintenance Custodian	98,053	98,053	98,053	87,380	(10,673)	-11%
01192-51301	146	Building Maintenance Overtime	2,744	2,559	2,744	2,869	125	5%
		Public Buildings: Subtotal Salaries	100,797	100,612	100,797	90,249	(10,548)	-10%
01193-51115	147	HCC Custodian	7,500	7,500	7,500	-	(7,500)	-100%
		HCC: Subtotal Salaries	7,500	7,500	7,500	-	(7,500)	-100%
01422-51110	148	DPW Superintendent	83,248	73,813	81,500	85,208	3,708	5%
01422-51120	149	Highway Facilities Superintendent	68,169	68,169	68,169	71,270	3,101	5%
01422-51113	150	Clerical	33,723	24,473	33,723	35,135	1,412	4%
01422-51137	151	Highway Division	515,492	499,140	515,492	539,590	24,098	5%
01422-51301	152	Highway Overtime	9,085	8,042	9,085	9,499	414	5%
01422-51138	153	Recycling Center	15,403	15,403	15,403	15,788	385	2%
01422-51300	154	Snow & Ice Overtime	70,108	74,020	70,108	70,108	-	0%
01422-51420	155	Longevity	6,050	5,850	6,500	5,350	(1,150)	-18%
		Highway: Subtotal Salaries	801,278	768,911	799,980	831,948	31,968	4%
01491-51137	156	Cemetery and Parks Division	103,502	103,677	103,502	108,050	4,548	4%
		Cemetery/Parks: Subtotal Salaries	103,502	103,677	103,502	108,050	4,548	4%
01294-51106	157	Tree Warden	5,000	5,000	7,500	-	(7,500)	-100%
		Tree Warden: Subtotal Salaries	5,000	5,000	7,500	-	-	-100%
		Total Salaries	1,018,077	985,699	1,019,279	1,030,247	18,468	1%
01192-52120	158	Heating - Public Buildings	21,000	10,400	21,000	41,400	20,400	97%
01192-52121	159	Heating - Libraries	31,000	14,872	31,000	14,872	(16,128)	-52%
01192-52110	160	Electricity - Public Buildings	93,500	103,711	93,500	103,711	10,211	11%
01192-52310	161	Water and Sewer - Public Buildings	2,300	1,922	2,500	8,824	6,324	253%
01192-52410	162	Repairs & Maintenance - Public Buildings	25,000	32,246	25,000	58,000	33,000	132%
01192-55100	163	Repairs & Maintenance - Dewey	23,000	62,242	20,000	17,000	(3,000)	-15%
01192-52701	164	Facility Leases	33,100	38,538	33,100	33,100	-	0%
01192-52411	165	Repair Projects	25,000	26,263	25,000	-	(25,000)	-100%
01192-52920	166	Trash Removal	1,500	1,958	1,800	1,958	158	9%
01192-52700	167	Contractual Services	27,000	49,218	30,000	49,217	19,217	64%
01192-54500	168	Custodial Supplies	15,000	13,312	15,000	13,311	(1,689)	-11%
		Public Buildings: Subtotal Expenses	297,400	354,681	297,900	341,393	43,493	15%
01193-52310	169	HCC: Water and Sewer	1,553	968	1,000	1,000	-	0%
01193-52120	170	HCC: Oil	20,000	8,223	15,000	10,000	(5,000)	-33%
01193-52400	171	HCC: Repairs and Maintenance	2,500	309	1,000	1,000	-	0%
01193-52920	172	HCC: Trash Removal	1,500	797	1,000	800	(200)	-20%
01193-54300	173	HCC: Supplies	1,800	965	1,000	1,000	-	0%
		HCC: Subtotal Expenses	27,353	11,263	19,000	13,800	(5,200)	-27%
01422-52115	174	Water and Sewer	1,000	944	1,000	1,000	-	0%
01422-52120	175	Highway: Gas and Oil	6,000	5,272	6,000	6,000	-	0%
01422-52410	176	Highway: Building Repairs/Maintenance	3,000	5,917	4,000	6,000	2,000	50%
01422-52450	177	Highway: Equipment Repairs/Maintenance	53,650	50,242	56,000	56,000	-	0%
01422-52490	178	Highway: Street Repairs	70,000	105,972	70,000	70,000	-	0%
01422-58541	179	Building and Grounds Remediation	30,000	21,003	30,000	34,000	4,000	13%

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Account #		Department/Account	FY2017 Original Budget	FY2017 Actuals	FY2018 Original Budget	FY2019 Proposed Budget	Dollar Change from FY18 Budget	% Change from FY18 Budget
01422-53800	180	Fees and Permits	2,500	-	2,500	2,500	-	0%
01422-52700	181	Contracted Services	36,000	39,017	51,000	51,000	-	0%
01422-54200	182	Office Supplies	2,500	1,618	2,500	1,000	(1,500)	-60%
01422-52740	183	Clothing and Uniforms	10,800	10,783	10,800	10,800	-	0%
01422-54810	184	Gasoline and Diesel	115,000	78,637	115,000	90,000	(25,000)	-22%
01422-52900	185	Licenses	500	338	750	500	(250)	-33%
01422-55300	186	Highway Supplies	31,900	39,081	31,900	31,900	-	0%
01422-55700	187	Snow & Ice: Supplies and Equipment	150,000	257,400	150,000	150,000	-	0%
01422-57300	188	Dues and Memberships	350	30	400	200	(200)	-50%
		Highway: Subtotal Expenses	513,200	616,255	531,850	510,900	(20,950)	-4%
01422-52701	189	Trash Hauling and Recycling	35,800	31,961	35,800	35,800	-	0%
01422-52702	190	Hazardous Waste Collection	6,500	4,599	6,500	6,500	-	0%
01422-53050	191	Landfill Engineering	12,000	10,895	12,000	12,000	-	0%
		Transfer Station: Subtotal Expenses	54,300	47,455	54,300	54,300	-	0%
01424-52110	192	Street Lighting	106,250	114,960	110,000	116,000	6,000	5%
		Street Lights: Subtotal Expenses	106,250	114,960	110,000	116,000	6,000	5%
01491-52110	193	Cemetery: Heating	2,500	316	2,500	1,000	(1,500)	-60%
01491-52310	194	Cemetery: Water and Sewer	750	400	750	500	(250)	-33%
01491-52400	195	Cemetery: Repairs and Maintenance	17,000	15,281	17,000	17,000	-	0%
01491-54300	196	Cemetery: Supplies	4,000	4,891	4,000	4,000	-	0%
01491-58500	197	Cemetery: Equipment	14,000	17,153	-	-	-	-
01491-57300	198	Cemetery: Dues and Memberships	100	-	100	100	-	0%
		Cemetery/Parks: Subtotal Expenses	38,350	38,040	24,350	22,600	(1,750)	-7%
01294-53800	199	Tree Services	55,000	71,650	60,000	55,000	(5,000)	-8%
		Tree Warden: Subtotal Expenses	55,000	71,650	60,000	55,000	(5,000)	-8%
		Total Expenses	1,091,853	1,254,304	1,097,400	1,113,993	16,593	2%
TOTAL DEPARTMENT OF PUBLIC WORKS			2,109,930	2,240,003	2,116,679	2,144,240	35,061	1%
HUMAN SERVICES								
Board of Health								
01511-51129	200	Health Agents/Inspectors	55,350	27,781	55,350	86,000	30,650	55%
01511-51130	201	Health Inspectors	14,877	20,765	14,877	-	(14,877)	-100%
	202	Health Supervisor/Consultant	-	-	-	9,000	9,000	100%
01512-51106	203	Inspector of Animals and Barns	1,000	-	1,000	1,000	-	0%
01511-51113	204	Clerical	-	11,205	35,000	-	(35,000)	-100%
		Total Salaries	71,227	59,751	106,227	96,000	(10,227)	-10%
01511-52700	205	Contracted Services	7,060	4,991	7,060	9,785	2,725	39%
01511-57100	206	Travel and Training	-	-	3,400	3,400	-	0%
01511-57300	207	Dues and Memberships	175	100	300	300	-	0%
01511-57800	208	Supplies	2,870	1,773	2,870	2,870	-	0%
		Total Expenses	10,105	6,864	13,630	16,355	2,725	20%
		Total Board of Health	81,332	66,615	119,857	112,355	(7,502)	-6%
01512-52700	209	Animal Inspector Contracted Services	1,000	118	1,000	1,000	-	0%
		Total Inspector of Animals	1,000	118	1,000	1,000	-	0%
		TOTAL PUBLIC HEALTH	82,332	66,732	120,857	113,355	(7,502)	-6%
Council on Aging								
01541-51141	210	Director	51,250	51,250	51,250	53,582	2,332	5%
01541-51107	211	Assistant Director	28,573	31,536	40,000	42,751	2,751	7%
01541-51108	212	Custodian	11,009	7,789	11,009	11,465	456	4%
01541-51115	213	Longevity	200	400	200	500	300	150%
		Total Salaries	91,032	90,976	102,459	108,298	5,839	6%
01541-52120	214	Oil	8,400	2,900	8,400	-	(8,400)	-100%
01541-52310	215	Water and Sewer	660	570	660	-	(660)	-100%
01541-52450	216	Equipment Repairs and Maintenance	2,550	2,197	10,550	3,000	(7,550)	-72%
01541-53810	217	Activities	7,500	8,247	7,500	7,950	450	6%

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Account #		Department/Account	FY2017 Original Budget	FY2017 Actuals	FY2018 Original Budget	FY2019 Proposed Budget	Dollar Change from FY18 Budget	% Change from FY18 Budget
01541-52700	218	SBETC Transportation Services	45,000	45,000	45,000	45,000	-	0%
01541-54200	219	Office Supplies	2,000	1,935	2,500	2,500	-	0%
01541-57100	220	Travel and Training	-	-	1,400	1,400	-	0%
01541-58999	221	Building Repairs	-	9,390	-	-	-	-
01541-57300	222	Dues and Memberships	350	363	350	350	-	0%
		Total Expenses	66,460	70,602	76,360	60,200	(16,160)	-21%
		Total Council on Aging	157,492	161,577	178,819	168,498	(10,321)	-6%
Veterans' Affairs								
01543-52710	223	Veterans' Services	3,000	2,070	5,000	5,000	-	0%
01543-57701	224	Veterans' District	30,468	30,467	31,851	31,851	-	0%
01543-57700	225	Veterans' Benefits	160,000	116,010	145,000	135,000	(10,000)	-7%
		Total Expenses Veterans' Affairs	193,468	148,548	181,851	171,851	(10,000)	-7%
Human Services								
01528-57800	226	Grant and Aid	20,000	9,500	35,000	30,000	(5,000)	-14%
01810-51110	227	Affordable Housing Salaries	-	-	2,000	2,000	-	0%
01810-57800	228	Affordable Housing	5,000	-	15,000	-	(15,000)	-100%
		Total Human Services Expenses	25,000	9,500	52,000	32,000	(20,000)	-38%
TOTAL HUMAN SERVICES			25,000	9,500	52,000	32,000	(20,000)	-38%
CULTURAL AND RECREATION								
Libraries								
01610-51143	229	Head Librarian	57,869	57,868	57,869	60,849	2,980	5%
01610-51145	230	Assistant Librarians	89,430	85,986	89,430	90,440	1,010	1%
01610-51146	231	Library Clerks	241,794	220,133	241,794	270,076	28,282	12%
01610-51420	232	Longevity	1,300	1,100	1,300	1,400	100	8%
		Total Salaries	390,393	365,087	390,393	422,765	32,372	8%
01610-52310	233	Water and Sewer	2,500	1,678	2,500	-	(2,500)	-100%
01610-52400	234	Equipment Repairs and Maintenance	2,000	1,740	2,000	2,000	-	0%
01610-54200	235	Office Supplies	9,800	8,670	9,800	7,000	(2,800)	-29%
01610-55861	236	Programming Supplies	3,000	2,778	3,000	2,435	(565)	-19%
01610-55800	237	Non-print Materials	34,000	33,309	34,000	31,000	(3,000)	-9%
01610-55860	238	Books and Subscriptions	75,000	78,937	75,000	71,000	(4,000)	-5%
01610-57100	239	Travel and Training	-	-	1,400	800	(600)	-43%
01610-57300	240	Dues and Memberships	410	330	410	410	-	0%
		Total Expenses	126,710	127,442	128,110	114,645	(13,465)	-11%
		Total Libraries	517,103	492,529	518,503	537,410	18,907	4%
Parks & Recreation								
01650-54502	241	Supplies	2,000	1,174	2,000	2,000	-	0%
01650-52400	242	Parks Repairs and Maintenance	3,000	196	3,000	3,000	-	0%
01650-54201	243	Park Improvements	3,000	1,830	3,000	3,000	-	0%
01650-54501	244	Recreational Programs	750	571	750	750	-	0%
01650-57805	245	Parks Programming and Management	57,500	57,633	60,000	60,000	-	0%
01650-58400	246	Capital Improvements	45,000	21,240	-	-	-	-
01650-57810	247	Waste Management	5,000	5,523	5,000	5,000	-	0%
01650-57803	248	Lake Management	2,000	800	2,000	2,000	-	0%
		Total Expenses Parks & Recreation	118,250	88,966	75,750	75,750	-	0%
TOTAL CULTURAL/RECREATION/HUMAN SERVICES			1,093,645	967,852	1,127,780	1,098,864	(28,916)	-3%

**FISCAL YEAR 2019
Proposed Annual Budget**

Account #		Department/Account	FY2017 Original Budget	FY2017 Actuals	FY2018 Original Budget	FY2019 Proposed Budget	Dollar Change from FY18 Budget	% Change from FY18 Budget
INSURANCE/DEPT/MISCELLANEOUS								
Insurance								
01945-57400	249	General Insurance	146,716	114,329	148,528	151,000	2,472	2%
01945-51710	250	Workers Compensation	50,435	31,597	42,553	45,000	2,447	6%
01945-51741	251	Deductibles	10,250	3,132	10,250	10,250	-	0%
01945-57425	252	Public Safety Insurance	85,000	73,378	85,000	85,000	-	0%
	253	Mitigation Account	-	-	-	38,000	38,000	100%
01945-51740	254	Health and Life Insurance	1,532,968	1,096,478	1,450,000	1,602,000	152,000	10%
		Total Insurance	1,825,369	1,318,915	1,736,331	1,931,250	194,920	11%
Debt								
01752-59100	255	Debt Service (Long Term Principal)	1,566,785	1,546,620	1,475,000	1,300,000	(175,000)	-12%
		Long Term Interest	-	-	-	328,650	328,650	100%
		Short Term Interest	-	-	-	35,000	35,000	100%
		Debt Issuance Costs	-	-	-	10,000	10,000	100%
		Total Debt	1,566,785	1,546,620	1,475,000	1,673,650	198,650	288%
Retirement								
01911-51760	256	Retirement Fund	735,666	707,585	758,000	753,263	(4,737)	-1%
01911-51750	257	Medicare	57,785	60,235	61,000	65,000	4,000	7%
		Total Retirement	793,451	767,820	819,000	818,263	(737)	6%
Miscellaneous								
01692-57800	258	Celebrations and Seasonal Events	6,433	3,532	11,433	8,000	(3,433)	-30%
01699-57800	259	Band Programs	4,000	4,000	4,000	4,000	-	0%
01996-51430	260	Unfunded Employee Benefits	30,000	30,000	30,000	-	(30,000)	-100%
		Total Miscellaneous	40,433	37,532	45,433	12,000	(33,433)	-74%
TOTAL INSURANCE/DEBT/MISCELLANEOUS			4,226,038	3,670,888	4,075,764	4,435,163	359,400	9%
TOTAL GENERAL FUND - OPERATING			10,954,642	10,247,177	11,124,534	11,327,723	210,689	2%

**FISCAL YEAR 2019
Proposed Annual Budget**

Account #		Department/Account	FY2017 Original Budget	FY2017 Actuals	FY2018 Original Budget	FY2019 Proposed Budget	Dollar Change from FY18 Budget	% Change from FY18 Budget
WASTEWATER TREATMENT PLANT								
60442-51133	261	Superintendent	75,309	76,309	75,309	75,338	29	0%
60442-51137	262	Laborer/Operator	204,332	197,090	321,448	212,795	(108,653)	-34%
60442-51139	263	Operator/Technician	117,116	117,115	-	121,972	121,972	100%
60442-51300	264	Overtime	20,911	18,866	20,911	25,000	4,089	20%
60442-51420	265	Longevity	2,700	2,700	2,700	2,250	(450)	-17%
		Total Salaries	420,368	412,080	420,368	437,355	16,987	4%
60442-52110	266	Electricity	148,750	146,516	148,750	148,750	-	0%
60442-52120	267	Gas and Oil	29,000	17,383	29,000	29,000	-	0%
60442-52310	268	Water	4,500	6,061	5,500	5,500	-	0%
60442-52400	269	Repairs and Maintenance	72,000	71,778	72,000	80,000	8,000	11%
60442-52740	270	Uniforms	3,000	3,117	3,000	3,250	250	8%
60442-52800	271	Contracted Hauling	120,000	101,257	150,000	164,000	14,000	9%
60442-52801	272	Contracted Services	5,000	4,821	5,000	8,500	3,500	70%
60442-52900	273	Collection System	34,000	25,762	34,000	44,000	10,000	29%
60442-53020	274	Legal	2,500	481	2,500	2,500	-	0%
60442-53050	275	Engineering and Architecture	11,000	8,199	11,000	11,000	-	0%
60442-53410	276	Telephone	2,000	1,452	3,000	3,000	-	0%
60442-53430	277	Postage	3,400	1,867	4,000	4,000	-	0%
60442-53800	278	Other Services	4,200	3,004	4,200	4,200	-	0%
60442-54200	279	Office Supplies	2,500	618	2,500	2,500	-	0%
60442-54800	280	Vehicular Supplies	4,000	2,228	4,000	4,000	-	0%
60442-54810	281	Gasoline	12,000	133	12,000	12,000	-	0%
60442-55800	282	Chemicals and Other Supplies	122,000	62,019	122,000	97,600	(24,400)	-20%
60442-55840	283	Safety Equipment	4,000	1,331	4,000	4,000	-	0%
60442-57100	284	Training and Travel	4,000	2,156	4,000	4,000	-	0%
60442-57400	285	General Insurance	41,000	30,215	41,000	35,000	(6,000)	-15%
60442-57401	286	Workers Compensation	10,383	10,182	10,383	12,200	1,817	17%
60442-57402	287	Health and Life Insurance	146,206	138,960	146,206	140,000	(6,206)	-4%
60442-57403	288	Medicare	6,095	-	6,095	6,095	-	0%
60442-57404	289	Retirement	35,227	35,227	35,227	35,227	-	0%
60442-57406	290	Unfunded Employee Benefits	5,100	5,100	5,100	5,100	-	0%
60442-57407	291	Transfer to General Fund	81,000	81,000	81,000	150,000	69,000	85%
60442-57800	292	Reserve Fund	10,000	-	22,529	22,529	-	0%
60442-58400	293	Collection Improvements	-	156,899	-	-	-	-
60442-59100	294	Debt Service (Long Term Principal)	400,000	316,195	657,000	455,900	(201,100)	-31%
	295	Long Term Interest	-	-	-	184,500	184,500	100%
	296	Debt Issuance Costs	-	-	-	5,000	5,000	100%
		Total Expenses	1,322,861	1,233,962	1,624,990	1,683,351	58,361	4%
TOTAL WASTEWATER TREATMENT PLANT			1,743,229	1,646,042	2,045,358	2,120,706	75,348	4%

CAPITAL IMPROVEMENT PROGRAM SUMMARY OF FY 2019 PROPOSED PROJECTS

Capital projects proposed for FY19 include total \$3,047,045. The projects are proposed to be funded with existing funding, largely grants, plus some borrowing for building improvements and vehicles, as summarized below.

Street, Roads, Path, Sidewalks and Engineering

The FY19 budget for streets, roads, etc. is \$2,384,545, with nearly 66% of that being funded by the existing Mass Works grant and remainder funded by Chapter 90, existing funds, or proposed CPA funds. Proposed work includes:

- Downtown street improvements including Bridge Street, Bentley Road, Church Street, School Street, Railroad Street, and Elm Street totals approximately \$1,574,545. This includes paving, new or replacement sidewalks, curbing, and lighting. Other planned street work includes Knob Hill Rd (as part of a project matched by a grant) and side streets off of State Road and Stockbridge Road.
- CPA projects totaling \$40,000 are proposed. They are design/engineering for a path on the “old Route 7” north to CHP and completion of the handicapped accessible trails in the Lake Mansfield conservation forest.
- Preventative maintenance such as crack sealing is completed on an ongoing basis with Chapter 90 funds.
- Engineering tasks will total about \$300,000, and includes engineering/design/permitting for bridge reconstruction in future years, road projects including drainage, culvert replacements and complete streets, and structural work for retaining walls.

Building, Grounds and Parks

The FY19 budget for buildings and grounds is \$338,000. It includes the following:

- Mason Library: Repairs to the decorative front door awning, which will be funded by existing library capital funds.
- Dewey School /Dohoney Courthouse: Remediation of asbestos is required along with replacement of the carpets in the building. This is proposed to be funded through borrowing.
- Housatonic Fire Station: The roof on the addition needs to be replaced. This is proposed to be funded through borrowing.
- Parks: \$48,000 of work is proposed, including swings and play equipment for the park at Dewey School and the park behind Town Hall. Equipment replacement is proposed at Grove Street. Improvements will be made to ballfields and benches will be added. Most of this will be funded by existing funds, and \$10,000 through borrowing.

Vehicle Replacement and Upgrades

Total vehicle spending is proposed at \$309,500, all funded through borrowing.

- Highway & Cemetery Divisions: Two trucks, an old lawn mower, and an old leaf blower will be replaced.
- Police: One police cruiser will be replaced.

Equipment

A mobile speed/radar trailer is proposed, at a cost of \$15,000, funded by a grant.

Capital Infrastructure Needs Summary

	Current FY2018	Proposed FY2019	<i>Future</i> FY2020	<i>Future</i> FY2021	<i>Future</i> FY2022	<i>Future</i> FY2023	5 Year Total FY19-23
Capital Improvement Projects							
Transportation, Streets & Roads, Bridges	\$ 2,456,000	\$ 2,384,545	\$ 4,665,000	\$ 4,830,000	\$ 10,030,000	\$ 10,365,000	\$ 32,274,545
Building & Grounds	\$ 990,725	\$ 290,000	\$ 633,000	\$ 415,000	\$ 480,000	\$ 115,000	\$ 1,933,000
Vehicles	\$ 408,000	\$ 309,500	\$ 571,500	\$ 431,500	\$ 162,500	\$ 421,500	\$ 1,896,500
Equipment	\$ 261,000	\$ 15,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 55,000
Parks & Open Space	\$ 30,000	\$ 48,000	\$ 54,000	\$ 30,500	\$ 45,500	\$ 45,000	\$ 223,000
Total Projects	\$ 4,145,725	\$ 3,047,045	\$ 5,963,500	\$ 5,707,000	\$ 10,718,000	\$ 10,946,500	\$ 36,382,045
Sources of Funds							
Borrowing	\$ 3,010,000	\$ 534,500					
Chapter 90	\$ 420,000	\$ 420,000					
CPA	\$ 256,400	\$ 40,000					
Grants	\$ 459,325	\$ 1,589,545					
Cemetery Funds	\$ -	\$ -					
Available Funds	\$ -	\$ 463,000					
Taxes	\$ -	\$ -					
Total Sources	\$ 4,145,725	\$ 3,047,045					

Capital Infrastructure Needs - Transportation, Streets Roads, Bridges

PROJECT NAME / AREA	LOCATION	FY2019	FY2020	FY2021	FY2022	FY2023	Total FY19-23
PUBLIC WORKS ENGINEERING							
Engineering	Unspecific	\$ 300,000	\$ 200,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 950,000
STREETS AND ROADS							
Hill side streets	Benton Ave						
Hill side streets	Brainard Ave						
Hill side streets	Lake Ave						
Hill side streets	Pothul Dr						
Hill side streets	Oak St						
Division / Christian Hill	Division St (NP Rd - Alford Rd)						
Division / Christian Hill	Division St (Rte 183 - NP Rd)						
Division / Christian Hill	Christian Hill Rd						
Downtown core	Church St						
Downtown core	Railroad St and Elm St	\$ 1,574,545					
Downtown core	Parking lots - RR and Taconic lot						
Belcher Sq side streets	Locust, Giddings, Laurel, Ramsey, Mead	\$ 200,000					
Fairview Terr./Comm. area	Cooper Rd., Stillwell Ave.	\$ 80,000					
Monterey Rd	Monterey Rd	\$ 70,000					
Lake Mansfield Comp plan	Knob Hill Road	\$ 70,000					
South Main	South Main design for TIP (see eng., above)		see eng., above				
South Main	Retaining wall repair at cemetery		\$ 270,000				
South Main	South Main design for TIP (see eng., above)		see eng., above				
Egremont Plain area	Egremont Plain Rd (Rt 71)		\$ 600,000				
North Plain	North Plain Rd (Rt 41)			\$ 1,400,000			
South Main	South Main design for TIP (see eng., above)			see eng., above			
Taconic	Retaining wall repair (at underpass)			\$ 300,000			
South Main	South Main reconstruction				\$ 8,000,000		
East side GB	Cottage, Gilmore, Hillside, Anderson				\$ 800,000		
Downtown core	Elm Court, Rossetter, High St, Gas House				\$ 390,000		
Round Hill Rd	Round Hill Rd				\$ 200,000		
Park St 183	Park Street Route 183					\$ 1,500,000	
Egremont Plain area	Seekonk Cross Rd					\$ 690,000	
Egremont Plain area	West Plain Rd					\$ 300,000	
Egremont Plain area	Locust Hill Rd					\$ 50,000	
Berk. Heights area	Haley Rd, Pleasant View, Highland					\$ 150,000	
Egremont Plain area	West Sheffield Rd retaining wall					\$ 1,000,000	
Egremont Plain area	West Sheffield Rd					\$ 600,000	
North Plain side roads	Abbey Hill, Hemlock Hill, Squaw Peak, Rds						
North Plain side roads	Pearl, George, Welcome Streets						
Housatonic Village west	Kirk, Hart, Fairview, North, Prospect St.						
Fairview Terr./Comm. area	Fairview, Magnolia, Maplewood, Commwth, Blue Hill, Roger, Brook Ln, Crissey Rd						
Downtown side streets	Pleasant St / Ct., Francis, River						
Subtotal		\$ 1,994,545	\$ 870,000	\$ 1,700,000	\$ 9,390,000	\$ 4,290,000	\$ 18,244,545
TOWN BRIDGES							
Bridges	Division St - Williams River						
Bridges	Division St - Housatonic River (design, see above)		\$ 3,000,000				
Bridges	Division St - Alford Brook						
Bridges	Cottage St - Housatonic River			\$ 800,000			
Bridges	Bridge St - Housatonic River						
Bridges	Brookside Rd - Housatonic River					\$ 2,300,000	
Bridges	Pumpkin Hollow - Green River						
Bridges	Seekonk Cross Rd - Green River						
Bridges	Hurlburt Rd - Green River						
Bridges	Seekonk Rd - Seekonk Brook						
Subtotal		\$ -	\$ 3,000,000	\$ 800,000	\$ -	\$ 2,300,000	\$ 6,100,000
SPECIAL PROJECTS							
Lake Mansfield Comp Plan	Lake Mansfield Road (~boat launch to outlet)		\$ 125,000	\$ 1,010,000	possible 319 + CPA grant for constr		
Lake Mansfield Comp Plan	Lake Mansfield boat launch						
Lake Mansfield Comp Plan	Lake Mansfield beach parking		\$ 50,000	\$ 550,000	possible 319 + CPA grant for constr		
Lake Mansfield Comp Plan	Lake Mansfield Road stream outlet structure			\$ 200,000			
Subtotal		\$ -	\$ 175,000	\$ 1,760,000	\$ -	\$ -	\$ 1,935,000
SIDEWALKS & PATHS							
Main St	Taconic to Maple Ave			\$ 150,000			
Main St	Cottage St north to underpass			\$ 70,000			

Capital Infrastructure Needs - Transportation, Streets Roads, Bridges

PROJECT NAME / AREA	LOCATION	FY2019	FY2020	FY2021	FY2022	FY2023	Total FY19-23
River Walk south	River Walk South						
River Walk south	River Walk South						
Old Route 7 path		\$ 25,000	\$ 250,000				
Lake Mansfield accessible trail		\$ 15,000					
Bike Path Housy to GB	design			\$ 150,000			
Bike Path Housy to GB	constr.					\$ 2,000,000	
Castle St. Pedestrian Underpa	underpass tunnel rebuild					\$ 1,000,000	
<i>Subtotal</i>		\$ 40,000	\$ 250,000	\$ 370,000	\$ -	\$ 3,000,000	\$ 3,660,000
CULVERTS & STRUCTURES							
Culverts/structures	<i>Culvert & structure engineering</i>						
Culverts/structures	North Plain Rd, lake mansfield stream						
<i>Subtotal</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CRACKSEAL							
Crackseal	Crackseal maintenance program	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 200,000
GUARDRAILS							
Guardrails	Various.		\$ 120,000				
<i>Subtotal</i>		\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
PARKING LOTS							
to be paved as area streets are paved							
<i>Subtotal</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STORMWATER / DRAINAGE							
Comp Stormwater Plan	Taconic Ave (to Castle St)						
Comp Stormwater Plan	Taconic Ave (Castle to Brainard)				\$ 440,000		
Comp Stormwater Plan	Castle St (to Lake Ave)					\$ 625,000	
Comp Stormwater Plan	Castle St (to Lake Ave)						
Comp Stormwater Plan	Castle St (Lake to Alford Rd)						
Comp Stormwater Plan	Benton Ave						
Comp Stormwater Plan	Front St Housatonic south outfall						
<i>Subtotal</i>		\$ -	\$ -	\$ -	\$ 440,000	\$ 625,000	
TOTAL TRANSPORTATION CAPITAL NEEDS		\$ 2,384,545	\$ 4,665,000	\$ 4,830,000	\$ 10,030,000	\$ 10,365,000	\$ 32,274,545
TRANSPORTATION SOURCES							
Chapter 90 allocation		\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	
Bonding		\$ -	\$ -	\$ -	\$ -	\$ -	
CPA funding		\$ 40,000	\$ 375,000	\$ 700,000	\$ -	\$ -	
Grant funding		\$ 1,574,545	\$ 50,000	\$ 200,000	\$ 8,000,000	\$ 2,000,000	
Available funds		\$ 350,000					
Taxes or other		\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL SOURCES		\$ 2,384,545	\$ 845,000	\$ 1,320,000	\$ 8,420,000	\$ 2,420,000	

Capital Infrastructure Needs - Buildings, Grounds, Parks and Open Space

Facility/Project Description	FY2019	FY2020	FY2021	FY2022	FY2023	Total FY19-23
BUILDINGS AND GROUNDS (NOT INCL. PARKS)						
Building Improvements		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
RAMSDELL LIBRARY						
ADA Accessibility/Renovation						
HVAC System				\$ 300,000		
Schematic/Conceptual Plan work						
Architectural Services						
Subtotal Ramsdell Library	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000
MASON LIBRARY						
Energy Improvements						
Front Door Shell Roof Repairs	\$ 75,000					
Subtotal Mason Library	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
DEWEY SCHOOL						
Parking lot repairs		schedule/bundle with area paving project				
Carpet replacement (remediation needed)	\$ 200,000					
Subtotal Dewey School	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
SENIOR CENTER						
Kitchen Upgrades (fy 20)		tbd				
Phone system - see Town IT budget						
Parking lot repairs						
Subtotal Senior Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPW						
Highway garage storage area						
Gas pump monitoring system (Gasboy) for gas and diesel						
Garage Heating Units - 3						
Subtotal Highway Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEMETERY						
Subtotal Cemetery	\$ -	\$ -	\$ -			\$ -
TRANSFER STATION						
Subtotal Transfer Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HOUSATONIC COMMUNITY CENTER						
high performance windows			\$ 20,000			
Subtotal Community Center	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
HOUSATONIC SCHOOL						
Consulting						
Environmental remediation						
Parking Lot and streetscape improvements						
Subtotal Housatonic School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOWN HALL						
Town Hall Roof Repairs						
Front Step Repairs and Restoration						
Campus impr., entrance, parking lot, sidewalks		\$ 50,000	\$ 250,000			
Public restroom (at Town Hall or Chamber)		\$ 50,000				
AC units for 2nd floor and meeting room		\$ 50,000				
Refurbish and/or replace old windows		\$ 120,000				
New Boiler				\$ 50,000		
Historic monuments restoration, protection						

Capital Infrastructure Needs - Buildings, Grounds, Parks and Open Space

Facility/Project Description	FY2019	FY2020	FY2021	FY2022	FY2023	Total FY19-23
Subtotal Town Hall	\$ -	\$ 270,000	\$ 250,000	\$ 50,000	\$ -	\$ 570,000
HOUSATONIC FIRE STATION						
Replace retaining wall		\$ 50,000				
Replace Roof on addition	\$ 15,000					
Repoint exterior bricks			\$ 15,000	\$ 15,000		
Subtotal Housatonic FD	\$ 15,000	\$ 50,000	\$ 15,000	\$ 15,000	\$ -	\$ 95,000
GREAT BARRINGTON FIRE STATION						
Recomission control system (10K fy 20?)		\$ 10,000				
Add Occupancy demand HVAC control		\$ 10,000				
Exhaust fans with weatherized dampers			\$ 15,000			
Subtotal GB FD	\$ -	\$ 20,000	\$ 15,000	\$ -	\$ -	\$ 35,000
POLICE STATION						
New parking lot gate		\$ 18,000				
Convert to natural gas boiler		\$ 40,000				
Building improvments - incl windows, roof insul.		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
Subtotal Police Station	\$ -	\$ 73,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 118,000
OTHER STRUCTURES						
Walls, buildings, structures		\$ 120,000				
Subtotal Other Structures	\$ -	\$ 120,000	\$ -			\$ 120,000
ENVIRONMENTAL REMEDIATION						
Searles / Bryant						
20 Castle Street						
Highway Garage - not capital - funded thru ops line	\$ -	\$ -	\$ -	\$ -		
Subtotal Environmental Rem.	\$ -	\$ -	\$ -	\$ -		\$ -
TOTAL BUILDING & GROUNDS	\$ 290,000	\$ 633,000	\$ 415,000	\$ 480,000	\$ 115,000	\$ 1,933,000
PARKS & OPEN SPACE IMPROVEMENTS						
Dewey - Gilmore: replace swings, add slide, add ADA	\$ 10,000					
Grove Street: upgrade equipment	\$ 4,000					
Giggle Park: add/upgrade equipment	\$ 20,000					
Lansdscaping	\$ 3,000					
Various Parks: furniture, athletic equip, bike racks	\$ 7,000					
Infield groomer for baseball fields	\$ 4,000					
Softball Field Repairs		\$ 15,000				
Infield Mix, Olympia Meadows Field Maintenance		\$ 4,000				
Wood Chips		\$ 1,500				
Landscaping		\$ 3,500				
Skate Park Repairs		\$ 10,000				
Infield maintenance		\$ 3,000				
Memorial Field Repairs		\$ 17,000				
Repairs to Town Wide Playground Equipment and Installation of new equipment			\$ 15,000			
Wood Chips			\$ 1,500			
Infield Mix, Olympia Meadow Field Maintenance			\$ 3,500			
Repair of fences			\$ 2,000			
Landscaping			\$ 3,500			
Basket Ball Court Repairs			\$ 5,000			
Landscaping/Infield Maintenance				\$ 3,500		
Wood chips				\$ 2,000		
New Playground Equipment				\$ 30,000		
Memorial Field/Olympia Meadows Infield Mix and Maintenance				\$ 10,000		
Lake Mansfield Beach/Swimming Area Upgrade					\$ 10,000	
Wood Chips					\$ 2,000	

Capital Infrastructure Needs - Buildings, Grounds, Parks and Open Space

Facility/Project Description	FY2019	FY2020	FY2021	FY2022	FY2023	Total FY19-23
Playground equipment Repairs and Installation					\$ 15,000	
Infield Mix					\$ 3,000	
Landscaping/Infield Maintenance/Playground and Parks Edging					\$ 15,000	
TOTAL PARKS & OPEN SPACE	\$ 48,000	\$ 54,000	\$ 30,500	\$ 45,500	\$ 45,000	\$ 223,000
TOTALS 5 YEAR BUILDINGS & GROUNDS	\$ 290,000	\$ 633,000	\$ 415,000	\$ 480,000	\$ 115,000	\$ 1,933,000
TOTALS 5 YEAR PARKS & OPEN SPACE	\$ 48,000	\$ 54,000	\$ 30,500	\$ 45,500	\$ 45,000	\$ 223,000
	\$ 338,000	\$ 687,000	\$ 445,500	\$ 525,500	\$ 160,000	\$ 2,156,000

Capital Infrastructure Needs - Equipment Replacement Schedule

							FY 19 - 23
Dept.	Proposed Fixtures & Equipment	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5 Year Total
Police	Speed Trailer	\$ 15,000					\$ 15,000
	Communication Network Upgrades						\$ -
	Phone System Replacement						\$ -
	Dispatch Consoles (2) Upgrade						\$ -
	Police Computer Systems						\$ -
		\$ 15,000					\$ 15,000
Fire	Computer System Upgrade/Replacement		\$ 40,000				\$ 40,000
	GBFD & Housatonic						\$ -
	Turn Out gear (pants, coats) 50 each						\$ -
	SCBA (air packs) 29 each						\$ -
		\$ -	\$ 40,000				\$ 40,000
Library	Mason Library Computer System						\$ -
	Ramsdell Library Computer System						\$ -
							\$ -
Town Hall	Copier						\$ -
	Voting Machines						\$ -
	Computer Systems						\$ -
							\$ -
		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5 Year Total
		\$ 15,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 55,000

**** was originally proposed for 2016 for 34 units costing \$260,000 and town match of \$13,000

Capital Infrastructure Needs - Vehicles

Dept.	Veh. Des. No.	Vehicle Model Year	Equipment (GVW in lbs.)	Estimated Service Life (Years)	Year to Replace	Estimated Replacement Cost					Total FY19-FY23
						FY2019	FY2020	FY2021	FY2022	FY2023	
Highway	H-1	2016	Dump Truck Freightliner (41,000)	10	2026						
	H-2	2017	Dump Truck Freightliner (41,000)	10	2027						
	H-3	2017	Dump Truck Freightliner (43,000)	10	2027						
	H-4	2015	Dump Truck F-550 (17,500)	8	2023					\$ 110,000	
	H-5	2012	Dump Truck F-550 (17,500)	8	2020		\$ 110,000				
	H-6	2011	Dump Truck 4600 (43,000)	10	2021			\$ 230,000			
	H-7	2012	Dump Truck F-550 (17,500)	8	2020		\$ 110,000				
	H-8	2016	Pickup Truck F-350 (10,000)	8	2024						
	H-9	2012	Dump Truck F-450 (16,000)	8	2020		\$ 110,000				
	H-10	2005	Dump Truck DT466 (41,000)	10		\$ 180,000					
	M-1	2015	Service Truck F-350 (10,000)	10	2025						
	M-2	2006	Service Truck F-350 (10,000)	10		\$ 50,000					
		2013	Sidewalk Plow/Sander	11	2024						
	L1	2014	Loader	10	2024						
	H	2008	Combination Loader/Backhoe	15	2023					\$ 100,000	
	H	2008	Roadside Mower	15	2023					\$ 120,000	
		2011	Roller-1 ton purchased used 2011	10	2021			\$ 25,000			
		2017	4-ton Hot Box								
			Bobcat (Skid Steer) Loader	10							
			Wood Chipper								
Highway Subtotal:						\$ 230,000	\$ 330,000	\$ 255,000	\$ -	\$ 330,000	\$ 1,145,000
Cemetery, Parks & Grounds	C-1	2017	Dump Truck F-550 (19,500)	8							
	C-2	2015	Pickup Truck F-450 (16,000)	8							
		2005	Backhoe (Kabota)	15			\$ 90,000				
		2016	Zero Turn Mower No. 1	8							
		2015	Zero Turn Mower No. 2	8						\$ 16,500	
		2013	Zero Turn Mower No. 3	8				\$ 16,500			
		2004	Zero Turn Mower No. 4	8		\$ 16,500					
		2018	Stand on leaf blower			\$ 10,000					
Cemetery Subtotal:						\$26,500	\$116,500	\$106,500	\$16,500	\$16,500	\$ 282,500
Police	P	2016	Cruiser #3831	2	2018			\$70,000.00		75000	
	P	2017	Cruiser #3830	2	2019		\$62,500		75000		
	P	2013	Cruiser #535	6	2019						
	P	2012	Cruiser Car #1	6	2018	\$53,000					
	P	2015	Cruiser #3828	2	2017		\$62,500				
	P	2010	Cruiser #3829 K-9 Unit	5	2015				71000		
Police Subtotal:						\$53,000	\$125,000	\$70,000	\$146,000	\$75,000	\$ 469,000
Fire	F	2014	Fire Ladder No. 1	24	2038						
	F	2000	Fire Engine No. 2	24	2024						
	F	2010	Fire Engine No. 3	24	2034						
	F	2017	Fire Engine No. 4	24	2041						
	F	2000	Fire Engine No. 5	24	2024						
	F	1984	Fire Engine No. 6	24	2008						
	F	2010	Truck No. 7	24	2034						
	F	2017	Truck No. 8	24	2041						
	F	2003	Brush Truck	24	no replacement scheduled						
	F	2015	Car 1 (Chief's Vehicle)	10	2025						
	F	2004	Car 8 (EMS/Service Vehicle)	10	2021						
Fire Subtotal:						\$0	\$0	\$0	\$0	\$0	\$ -
Total:						\$309,500	\$571,500	\$431,500	\$162,500	\$421,500	\$ 1,896,500

DEPARTMENT GOALS AND OBJECTIVES

GENERAL GOVERNMENT

Department: Selectboard/Town Manager

Org Number: 01122

Department Head: Jennifer Tabakin

Goals:

The Town of Great Barrington has an Open Town Meeting form of government, where any voter may attend Town Meeting and vote on legislative matters. The executive authority is held by a five-member elected Selectboard together with an appointed Town Manager serving as the Chief Administrative Officer. The Selectboard exercises general supervision over all matters affecting the interest and welfare of the town. All meetings of the Selectboard are open to the public.

Selectboard:

- Set goals, develop long-range plans and adopt policy for the town
- Communicate and collaborate with boards, commissions, committees and task forces to fulfill their mandate. Oversee committees appointed by the Selectboard
- Appoint the Town Manager, Town Counsel, Agricultural Commission, Board of Registers, Cable Advisory Committee, Energy Committee, Fence Viewer, Historical Commission, Historic District Commission, Cultural Council, Conservation Commission, Tree Committee and other committee created by resolution
- Review the annual proposed town budget submitted by the Town Manager and make recommendations
- Serve as the local licensing authority and the special permit granting authority
- Investigate affairs of the town and the conduct of any town department

Town Manager:

- Serve as Chief Administrative Officer, Chief Financial Officer, and Chief Procurement Officer.
- Appoint all employees of the Town, except for positions appointed by the Selectboard, establish personnel policies, compensation and negotiate union contracts
- Supervise all town departments and direct town operations
- Represent the Town at meetings, undertake public relations activities and address citizen complaints
- Prepare agenda materials and documents for town meetings and reports.
- Oversee the implementation of special projects
- Administer and manage insurance contracts and claims
- Serve on the Board of the Berkshire Health Group
- Serve as liaison to Town Counsel for the Selectboard

Department: Town Accountant

Org. Number: 01135

Department Head: Susan Carmel

Goals:

- To provide accurate financial information on a timely basis useful for making financial decisions, for evaluating performances and purposes of compliance
- To provide budgetary control and accountability over all financial resources belonging to the Town of Great Barrington

Objectives:

- Monitor and improve municipal purchasing policies and procedures compliant with Town policies, Grants and State Laws and make appropriate recommendations
- Review and evaluate ways and make recommendations to maximize service while minimizing costs in accordance with the goals and objectives of the Town Select Board and the Town Manager.
- Review and evaluate ways to automate processing systems

Department: Assessors

Org Number: 01141

Department Head: Chris Lamarre, MAA, Principal Assessor

Goals:

- Assess all real and personal property within the Town of Great Barrington at its full and fair cash value ensuring each class of property bears its fair and equitable share of the tax levy
- Perform statistical analyses to ensure the Town meets Department of Revenue parameters for fair and accurate assessments
- Compile, formulate and submit data to the Department of Revenue for their review and certification thereby positioning the Town to set its tax rate in an orderly and timely fashion
- Provide a consistently high level of service to internal and external customers

Objectives:

- FY19 Interim Revaluation: Manage the Interim Revaluation process in order to timely generate real and personal property values in accordance with DOR standards and guidelines
- Continue Cyclical Re-inspection Program: A prerequisite to obtaining DOR certified values requires the implementation and maintenance of a ten-year cyclical inspection program whereby each parcel is measured and inspected at least once during a ten year period. This process helps to ensure data quality and furthers our mission of fair and equitable assessments between all taxpayers
- CAMA Software Transition: Manage all facets of implementing conversion to new CAMA software (Patriot *AssessPro*©) that will fulfill the long term needs of the Town

Highlights:

- FY18 was an “Interim Year Valuation” period during which the DOR/BLA performs a less rigorous review of sales statistics and new growth values. Great Barrington was fourth in the state to have their values certified and tax rate set. The overall level of assessment for single family homes was 98.5%. Residential values are 78% of the tax levy while commercial, industrial and personal property was 22%
- Total Real & Personal Property taxable value increased \$13,303,842 or 0.98% to \$1,440,219,751

- Continued DOR mandated cyclical inspection program that requires each parcel be measured and inspected at least once in a ten year cycle. The purpose is to elevate data quality to ensure fair and equitable assessments within and between all classes of property. The current cycle is scheduled to close in FY20
- A tax levy of \$21,574,492 yielded a tax rate of \$14.98 per \$1,000 of valuation
- New growth produced \$21,784,685 in value and \$318,056 in new tax dollars
- Median single family home value and tax bill was \$301,000 and \$4,509 respectively while the commercial medians were \$411,400 and \$6,163

Department: Treasurer/Collector

Org. Number: 01146

Department Head: Karen Fink

Goals:

- To maximize investment earnings while keeping the funds 100% secure and safe and in accordance with Massachusetts General Law and the Town's investment policy
- To serve as the Town Collector for the Town and the Fire District and provide professional and courteous customer service
- To continue with various aspects of online bill pay for all departments
- To establish the ability to accept credit card payments in all departments
- To establish a comprehensive policy for the collection of Tax Title Accounts and the filing of Petitions to Foreclose the aging Tax Title accounts with Land Court

Objectives:

- By providing taxpayers with various ways to pay their taxes, the Town anticipates higher revenues
- By establishing policies for Tax Title Collection and Foreclosure, the Town anticipates increased revenues and decreased Tax Title Accounts

Department: Town Clerk

Org. Number: 01161

Department Head: Marie Ryan

Goals:

- Conduct elections within statutes & ordinances, and promptly report & record elections
- Maintain records and issue certified copies of vital records and town records
- Grant licenses for dogs, DBAs, Marriage Intentions and underground storage tank licenses
- Update and keep Annual Census and Voter Information
- Source of general information for the residents
- Report and File all bylaws with Attorney General then update Town Code
- File, record and bill for all pole locations, manhole placements and conduits
- Post all meetings agendas and update town website information daily
- Complete and record all Conflict of Interest forms and Ethics Training for all employees and Boards/Committee Members

Objectives:

- Conduct elections, register voters and process absentee ballots
- Maintain voter registration and Annual Town Census
- Preserve all Town Records
- Ensure ethics training is up to date
- Assist residents with inquiries and guide to appropriate offices
- Keep Town Code information up to date
- Serve as Public Records Officer.
- Serve as Web Site Coordinator

Department: Conservation Commission

Org. Number: 01171

Department Head: Andrew Mankin, Chair

Goals:

- Provide permitting assistance to property owners proposing work within a Wetland Protection Act or a Berkshire Scenic Mountains Act jurisdictional area
- Provide education and outreach to landowners, contractors, realtors, landscapers and other pertinent parties regarding ecology, wetland and upland resources, and regulations
- Rewrite definitions and regulations for SMA and Great Barrington wetland by-laws
- Update Great Barrington Conservation Commission website

Objectives:

- Maintain ongoing contact with property owners, engineers, landscape architects, and contractors throughout the permitting process and for compliance with Order of Conditions
- Ensure timely response to all emergencies and complaints
- Provide quick and clear communication and guidelines for enforcement situations
- Maintain ongoing communication with other Town Departments
- Manage conservation properties through active participation in committee and land management plans

Department: Planning & Community Development

Org Number: 01177

Department Head: Chris Rembold

Goals:

- Support staff, Boards and Commissions on planning, zoning, conservation, and development matters
- Support homeowners and businesses needing planning and regulatory assistance
- Implement the Master Plan and Open Space & Recreation Plans, including land use, zoning, economic development and housing initiatives, the redevelopment of underutilized sites, and open space conservation
- Coordinate permits and development with staff via the Development Review Team
- Coordinate and streamline Special Permits, provide guidance to applicants and Boards, and coordinate Site Plan Review process
- Support the Community Preservation Committee in implementing the Community Preservation Act

- Continue a customer service orientation with an open office and support for all applicants

Objectives:

- Implement affordable housing programs such as the housing rehabilitation program and down payment assistance programs of the Municipal Affordable Housing Trust
- Implement the EPA Brownfields grant and position brownfields and underutilized sites for redevelopment
- Implement capital projects with the DPW to ensure infrastructure supports jobs, housing, and quality of life
- Initiate strategic economic development initiatives including retaining local business and recruiting new businesses
- Revise and update the Sign Code to make it clearer and more user-friendly
- With the Town Clerk, participate in Census 2020 planning to ensure the Town is accurately counted
- Continue cooperation with the Chamber of Commerce and business community to support business needs and create an organization to supplement the efforts of the Chamber and Town
- Revise and update the Open Space and Recreation Plan to coordinate recreation and conservation needs and to position the Town for grant funding
- Conserve sensitive habits and unique open space and recreational resources, including Lake Mansfield Recreation Area, farmland, and the Housatonic River valley.
- Cooperate with regional and state partners on projects of regional interest and seeking innovative and efficient planning techniques

Department: Technology

Org. Number: 01136

Department Head: Vacant

Goals:

- To maintain computer networks, laptops, peripheral equipment and software for all Town Departments

Objectives:

- Continue to evaluate necessity for upgrades and replacements and ways to make the Town's processes more efficient and effective

PUBLIC SAFETY

Department: Police

Org Number: 01210

Department Head: Chief William Walsh

Goals:

To enhance the quality of life in the Town of Great Barrington by complying with best practices in law enforcement, including accountability of its employees, and by developing partnerships with the community and the other entities of government in a manner that promotes:

- Preservation of life and property while maintaining public order
- Controls and expedites traffic
- Works with youth and tourists, and assures timely response to victims of crime
- Fosters close cooperation with neighboring law enforcement agencies
- Assures the enforcement of law with respect for human dignity

Objectives:

- To maintain standards for accreditation
- Adapting applicable best police practices from the President's Task Force and Report on 21st Century Policing
- Recruiting for more diversity within the Department
- Fill one expected vacancy

Highlights:

- Filled one vacancy
- Established training library and increased online training three-fold
- Increased foot patrol in downtown area
- Established "Park and Walk" patrols at the public schools

Department: Fire

Org. Number: 01220

Department Head: Chief Charles Burger

Goals:

- Provide the community with a professional level of fire suppression, emergency medical response, rescue services, and hazardous materials mitigation
- Provide code enforcement and inspection services to assist residents and business owners reduce life and property loss risks
- Provide safety education programs for the community

Objectives:

- Maintain and expand a well trained staff of call firefighters
- Reduce response time to serious emergencies
- Utilize several full-time firefighters to support the call staff with administration, maintenance, education, and code enforcement
- Investigate fee based services to offset the property tax burden
- Continue efforts to shape coherent operations between South County emergency response agencies through joint training and protocols
- Utilize new records management software to maintain more accurate records, increase efficiency, and make pre-plan information more readily available
- Work with property and business owners to decrease false (nuisance) alarms
- Expand our public safety education programs to include high school students, the elderly, and businesses
- Implement a fee structure for plan reviews and other inspections not currently billed for

- Continue to develop and implement health and wellness initiatives through emergency scene rehabilitation and physical fitness programs
- Outfit a trailer so we are better prepared to respond to flammable liquid fires and spills
- Review and update Policies and Standard Operating Guidelines to meet current challenges

Department: Communication/Emergency Management

Org Number: 01230

Department Head: William Walsh

Goals:

- Provide professional and effective emergency responses to all major critical incidents
- Maintain all emergency planning policy and procedure manuals
- Provide all Town first responders with MEMA/FEMA required training
- Responsible to follow through each critical incident until normal operations are restored

Objectives:

- To continue collaborating with local schools and colleges developing safety plans and active shooter policies and the Town's response to these incidents
- To provide training to appropriate new town employees in both the Incident Command System and in the National Information Management System
- To conduct one full drill at a local school for an active killer incident, to include mutual aid partners and Berkshire County Special Response Team
- To assist National Grid with the implementation of Community Zones concept

Highlights:

- Issued Fentanyl guidelines to all officers and outfitted all cruisers with proper protective equipment

Department: Building Inspections

Org. Number: 01241

Department Head: Edwin May

Goals:

To provide accurate consolidated permitting services; to inspect, provide inspection information, records, and reports as to maintain a high standard of building inspection service; and to provide zoning interpretation and applicability, inspection and certification of existing buildings maintenance and enforce State Building Code 780 CMR, Architectural Access Board (AAB) 521 CMR and any other state statutes, rules and regulations or ordinances and bylaws which empower the Building Official.

Objectives:

Ensure timely review, issuance of permits and perform inspections. Maintain rapport with local business owners, builders, contractors and citizens, with emphasis in the Main Street area; sidewalk signage and the abatement of vacant structures. Provide review of all buildings and various other permit submittals for compliance with all city and state regulations, with a public safety perspective. Coordinate inspection review with appropriate town officials.

Department: Animal Control

Org. Number: 01292

Department Head: William Walsh

Goals:

- To provide a resource for residents to deal with animal control issues
- To assist the Police Department and the Town Clerk in handling the many animal control issues in Town
- To comply and enforce the Animal Control Bylaws and Massachusetts General Laws pertaining to Animal control

Objectives:

- To respond to animal control issues in a timely manner
- To return dogs and cats to their owners in a timely manner
- To place lost and abandoned animals in a new home or shelter as soon as possible

PUBLIC WORKS

Department: Public Works**Division: Highway**

Org. Number: 01422

Department Head: Sean VanDeusen

Division Head: Peter Soules

Goals:

Provide safe and maintained highways, sidewalks and drainage systems for the residents of Great Barrington. Provide necessary services through planning and cost effective measures.

Objectives:

- Provide winter maintenance as required using updated methods, equipment and materials
- Reconstruct/Rehab and maintain town streets and roads under an approved plan in a safe and efficient manner
- Prepare a pavement management system for long term planning of the CIP
- Provide timely response to citizens' concerns and complaints
- Provide assistance to all other departments as needed

Department: Public Works

Division: Public Buildings

Org. Number: 01192

Department Head: Sean VanDeusen

Division Head: Peter Soules

Goals:

Maintain the public buildings within the Town of Great Barrington in a manner that provides a safe and clean working space for the staff. Make repairs to the buildings in a timely manner.

Objectives:

- Provide daily maintenance services as planned and required
- Establish a long-term maintenance plan for the facilities including preventative maintenance schedules for equipment and other assets as required
- Provide timely response to other departments, concerns and requests

Department: Public Works

Division: Cemeteries/Parks

Org Number: 01491

Department Head: Sean VanDeusen

Division Head: Peter Soules

Goals:

- Maintain approximately 140 acres of cemeteries, seven parks, and green areas on a regular and timely basis
- Provide grave opening services as requested

Objectives:

- Assist the highway and public buildings as required during winter maintenance activities
- Provide information on long-term improvement program for the cemeteries
- Update and keep accurate records of lot sales and interments
- Assist the public on research for family information

PUBLIC HEALTH

DEPARTMENT: Board of Health

Org Number: 01511

Department Administrative Agent: Rebecca Jurczyk

Goals:

- To protect the health, safety and environment within our community
- To be a resource and advocate for residents on public health issues, both immediate and preventative
- To provide public health services in the most efficient and meaningful manner possible.

Objectives:

- Permit all food, septic, lodging, pool and camp providers and to inspect those entities regularly to ensure code compliance and to meet state requirements
- Exercise, regularly update and improve our existing emergency plans for public health both as a Town and with our regional partners
- Investigate complaints and concerns and to address those issues as required
- Build the capacity of the Health department to increase its efficiency and effectiveness while at the same time reducing our dependence on outside agencies
- To work towards achieving FDA National Retail Food Regulatory Program Standards

Department: Inspector of Animals

Org. Number: 01512

Goals:

- To comply with the requirements of the Massachusetts Division of Animal Health/Department of Agricultural Resources including isolation and quarantine of animals that may pose a threat to other animals and/or public health
- To inspect annually all livestock and barns in the Town to ensure compliance with the Board of Health Animal Regulations

Objectives:

- To respond to Animal Inspector issues in a timely manner and issue written orders for quarantines with clear instructions to the owner or person in charge
- To follow-up on orders issued immediately after the expiration date to release the animal from quarantine and provide copies of all information to the State immediately
- To complete and return the Annual Barn Inspection Book to the State by January 1st every year

COMMUNITY, CULTURAL AND RECREATIONAL SERVICES

Department: Council on Aging

Org. Number: 01541

Department Head: Polly Mann-Salenovich, Director

Goals:

The goals of the Claire Teague Senior Center are to serve the needs of the elderly population of Great Barrington by providing resources such as recreational, educational, social, and nutritional and entitlement assistance.

Objectives:

- Provide educational, recreational, social, and nutritional programs
- Recruit and train qualified volunteers to assist staff as the senior population climbs
- Provide a comprehensive resource center
- To continue to provide a safe and healthy community for seniors
- Research for and apply for grants to enhance the programs at the senior center

Department: Grants and Aid

Org. Number: 01528

Department Head: Jennifer Tabakin

Objectives:

Programs funded by the Town must demonstrate that they serve a clear public purpose. Priority is given to applicants that provide the greatest level of service to the residents of Great Barrington and to those programs that do not duplicate services already provided by other agencies. These services must be in at least one of the following program categories:

- Family and Individual Support
- Food, Shelter, and Clothing
- Transportation
- Recreation and Youth

Department: Libraries

Org Number: 01610

Department Head: Amanda DeGiorgis

Goals:

The mission of the Great Barrington Libraries is to serve all members of our evolving community in a friendly and helpful manner. We strive to provide a variety of current educational and cultural materials as well as welcoming spaces for quiet study, programs, and public meetings. Above all, we work to encourage everyone to experience the joy of reading and learning.

Objectives:

- To increase use of the libraries by great customer service, intuitive organization of the collections and relevant services
- Continue to create a community center and art-centered library at Ramsdell Library
- To improve community outreach through social media and personal contact

Department: Parks and Recreation

Org. Number: 01650

Department Head: Karen Smith, Chair

Goals:

To maintain the many and varied playgrounds, playing fields, and park facilities of the Town of Great Barrington; to provide safe and clean environments for the recreational enjoyment of citizens and visitors.

Objectives:

- Oversee regular maintenance at all parks, including mowing and refuse removal on a regular basis
- Provide environmentally-friendly waste receptacles at all parks and Memorial Field
- Contract for trained life guards at Lake Mansfield
- Contract for adequate supervision at the Memorial Field Skate Park

- Contract for recreational programming at Lake Mansfield, Memorial Field Skate Park, and the Housatonic Playground
- Provide for maintenance at all baseball and softball diamonds in cooperation with local baseball and softball organizations; e.g., Little League and Babe Ruth League groups
- Oversee maintenance at Lake Mansfield and its surrounding properties
- Provide for suitable sanitary facilities as needed at parks and other areas under control of the Commissioners
- To provide a forum for public input on the use, care, and development of our parks
- To promote safe and appropriate park usage by providing review and guidelines for group events

MISCELLANEOUS

Department: Insurance

Org. Number: 01945

Department Head: Jennifer Tabakin

Goals:

- To provide a self-insured health insurance program as a member of the Berkshire Health Group, a Massachusetts Municipal Joint Purchase Health Insurance Trust, and to monitor the effectiveness of such insurances in meeting employee needs while controlling costs
- To provide and administer property and liability insurance premiums for all Town operations, administer claims and control cost while maximizing coverages

Objectives:

- To administer an employee wellness program
- To evaluate property and liability insurances for cost effectiveness and ensure adequate coverage

Department: Debt Service

Org. Number: 01752

Department Head: Jennifer Tabakin

Goals:

- Payment of general long-term debt principal and interest per schedule.

Objectives:

- Debt retirement per schedule
- Issuance of new debt authorized at town meetings
- Maintain debt limits within Board policies not to exceed 50% of state authorized limit
- Continue to evaluate debt refinancing options and CIP funding alternatives

Department: Retirement

Org. Number: 01911

Department Head: Jennifer Tabakin

Goals:

- To provide retirement, disability and death benefits to employees and their beneficiaries who are members of the defined benefit pension plan of the Berkshire County Retirement System

Objectives:

- To continue maximizing participation in the HMO health insurance contracts for retirees and their spouses that are under the Medicare required age of 65 while meeting their insurance needs

WASTEWATER

Department: Public Works**Division: Wastewater**

Org. Number: 60442

Department Head: Sean VanDeusen

Division Head: William Ingram

Goals:

Maintain the Wastewater Treatment Facilities and sanitary sewer collection systems in the Town of Great Barrington in a safe and efficient manner. Meet all State and Federal requirements for the operation of the facility.

Objectives:

- Provide daily maintenance services as planned and required
- Meet or exceed all requirements of the current Administrative Order for phosphate
- Start phase one Wastewater Treatment Plant upgrade
- Assist the highway division with maintenance activities as needed
- Provide timely response to customer concerns and complaints

Municipal Budget Glossary

Activity Measures: Specific quantitative and qualitative measures of work performed by the department (e.g., total miles of streets cleaned).

Adopted Budget: The budget as approved by Town Meeting.

Amortize: The reduction of debt by regular payments of principal sufficient to retire the debt by maturity.

Amortization Schedule: A schedule of debt service payments separating the portions of payments attributable to principal and interest.

Appropriation: An authorization made by the Town Meeting which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Assessed Valuation: The full and fair market valuation of real and personal property as of January 1 determined by the Town Assessor and reviewed and certified by the State used as a basis for levying property taxes.

Asset: A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of accounting transactions and management's internal accounting controls and is intended to ascertain whether financial statements fairly present financial position and results of operations; test whether transactions have been legally performed; identify areas for possible improvements in accounting practices and procedures; ascertain whether transactions have been recorded accurately and consistently; and ascertain the stewardship of officials responsible for governmental resources.

Balanced Budget: A budget where estimated revenues equal estimated expenditures.

Balance Sheet: A statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

B.I.D.: Business Improvement District

Board of Selectmen: See "Selectboard".

Bond: A written promise to pay a specified sum of money (principal) at a specified date or dates in the future (maturity dates) together with Bond Anticipation Notes (BAN's): Short-term interest bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Budget: A comprehensive financial plan of operation which attempts to rationalize the allocation of limited revenues among competing expenditure requirements for a given time period.

Budget Calendar: The schedule of key dates of milestones which a government follows in the preparation and adoption of the budget.

Budget Document: The written book prepared by the Town Manager and staff which presents the proposed budget to the Selectboard and Finance Committee.

Budget Highlights: An explanation of major changes (increases or decreases) in budgeted amounts (for revenues or expenses) or significant operational data to better clarify public funding justification.

Budget Message: A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains principal budget issues and incorporates the policy and strategic planning directives against the background of financial experience in recent years and presents recommendations made by the Town Manager.

Budget Policy: The document annually adopted by the Finance Committee and Selectboard establishing the guidelines under which the Town Manager shall follow in the development of the Town budget.

By-Law: A formal legislative enactment of the Town Meeting having the force of law.

Callable Bond: A type of bond with a feature that permits the issuer to pay the obligation before the stated maturity date by giving notice (a "call") of redemption.

Capital Assets: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget: A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget is based on the Capital Improvement Program (CIP).

Capital Improvements: Expenditures which result in the acquisition of land, construction costs or improvements to land, buildings, or equipment valued at \$10,000 and with useful lives of at least 2 years.

Capital Improvement Program: A five-year plan designed to provide public and utility facilities (capital improvements) such as roads, sewer lines, parks, libraries, drainage projects and government buildings which are needed to support the Town.

Capital Lease: An agreement that conveys the right to use property, plant, or equipment for a stated period of time.

Capital Outlay: Expenditures for equipment, vehicles or machinery that results in the acquisition or addition to fixed assets with a value over \$10,000.

Capital Project Fund: To account for financial resources to be used for the acquisition or construction of major capital facilities.

Carry Forward: Designated fund balance representing dollars left at the end of one year to be carried forward as revenue in the next year for specified purposes.

Cash Basis: The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Charter: An act establishing the Selectboard/ Town Manager form of administration in the Town of Great Barrington enacted by the General Court as Ch. 184, Act of 1992.

Community Preservation Act Surcharge (CPA Surcharge): A surcharge on real property which provides a dedicated funding source to expand certain community assets such as open space, historic resources, recreational land and community housing.

Contingency Fund: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Cost Accounting: Accounting which assembles and records all costs incurred to carry out a particular activity or to deliver a particular service.

Debt Limit: The maximum amount of General Obligation borrowing allowed by statute to be outstanding.

Debt Service: Payment of interest and repayment of principal to holders of a government's debt instruments (bonds and loans).

Deficit: The excess of an entity's liabilities over its assets (See Fund Balance); the excess of expenditures or expenses over revenues during a single accounting period.

Department: An organizational unit authorized by the Selectboard, responsible for carrying out a major governmental functions, such as Public Safety or Financial Administration.

Department Head: Managers of discrete service programs within the Town, as authorized by the Selectboard reporting to the Town Manager.

Departmental Budget Detail: A budget that focuses upon the goals and objectives of a department.

Depreciation: The portion of the cost of a fixed asset charged as an expense during a particular

period.

Encumbrances: Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Enterprise Fund: A fund established to account for operations financed in a manner similar to a private business enterprise; i.e., where the costs of providing goods and services to the public are financed or recovered through user charges.

Equivalent Dwelling Unit (EDU): An EDU is a cost allocation method to bill the users of the sanitary sewer system when actual usage is either not available or impractical to be used for billing purposes.

Expenditure: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Finance Committee: The Finance Committee serves as the Advisory Board, making recommendations to Town Meeting on the Town Budget and all Warrant Articles. In addition, the Finance Committee approves appropriations from the Reserve Fund.

Fiscal Year: Any consecutive 12-month period designated as the budget year. By statute, the Town of Great Barrington's budget year is July 1st through June 30th.

Fixed Asset: A tangible, operational asset having a useful life of at least two years and an original cost of at least \$10,000.

Forecast: An estimate of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts where revenues equal expenses which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: The excess of current assets over current liabilities for each fund at the end of each fiscal year. A negative fund balance is sometimes called a deficit. For governmental funds, the fund balance is equal to the excess of revenues over expenses for a given fiscal year.

General Fund: A fund containing revenues such as property taxes not designed by law for any one special purpose.

General Obligation Bonds: When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation bonds. The term is usually used to refer to bonds which will be repaid from taxes and other general revenues.

Goals: Written statements which reflect the broad, general purpose of a department or fund.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Impact Fees: Monetary payments made by builders or developers to jurisdictions in order to defray the public costs of providing infrastructure services to the development.

Infrastructure: Facilities, on which the continuance and growth of a community depend, such as roads, sewer lines, etc.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Charges: Charges for services provided to other governments.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements or shared revenues.

Internal Control: A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides that: the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and records and procedures are arranged appropriate to facilitate effective control.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to other departments on a reimbursement basis.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

Labor: Costs related to compensating Town employees including salaries, wages, overtime pay, shift differential, holiday pay and employee benefits costs. Employee benefit costs include social security, retirement, health, dental, and life insurance, and workers compensation.

Levy: To impose taxes, special assessments or service charges for the support of Town activities.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

Manager: Department Head, Division Head, or Town Manager responsible for a department division or fund.

Mandate: Any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive or judicial action as a

direct order or that is required as a condition of aid.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Modified Accrual Basis: The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time the liabilities are incurred. Revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

Municipal Budget (AKA Town Budget): The annual budget for each Fiscal Year as approved by Town Meeting.

Net Cost to General Revenues: Appropriations less assigned (departmental) revenues equals the net amount of expenses paid for through property taxes.

Non-operating Revenues: Revenues incidental to, or by-products of, the fund's primary activities.

Objectives: Statements of expected results that, when achieved, will go toward accomplishing the goals of a departmental fund.

Object of Expenditure: Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include: personal services (salaries and wages); contracted services (utilities, maintenance contracts, travel); supplies and materials; and capital outlays.

Operating Transfer: Transfers of cash or other assets from one Town fund to another Town fund.

Operations and Maintenance: Costs associated with on-going operations; i.e., contractual services, supplies, utilities, maintenance costs, leases, insurance, and materials.

Other Borrowings (aka DEBT): Within the Capital Improvement Program document, a means of designating funding sources requiring the issuance of long-term obligations not involving a pledge of the full faith and credit of the Town.

Permanent Positions: Total number of authorized employees, within departments, including full-time and part-time positions who work on an annual basis.

Principal: The face value of a bond.

Productivity: Maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

Property Tax: A tax levied on the assessed value of real property.

Proprietary Funds: Funds operated like a business and charging user fees including Enterprise and Internal Service Funds.

Public Works Projects: Within the Capital Improvement Program document, those projects which involve infrastructure improvements of direct and measurable benefit to specific properties or geographic areas of the Town.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

Resolution: A formal legislative document of the Selectboard expressing its intent.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue: Financial resources received from taxes, user charges and other levels of government such as state revenue sharing.

Revenue Bonds: When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds.

Revised Budget: The adopted budget plus any legally authorized subsequent budget alterations.

Selectboard: Elected by the voters of the Town, the Selectboard serves as the goal setting, long range planning and policy making body of the Town. They shall review the annual proposed budget and make recommendations with respect thereto. The Town Manager shall present the budget, incorporating recommendations of the Selectmen to the Finance Committee.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Assessments: User fees charged to property owners for the initial cost of public works' improvements directly benefiting those properties.

Special Revenue Funds: To account for the proceeds of specific sources of revenue that is legally restricted to expenditures for specific purposes.

Strategic Planning: A method of priority setting based on establishing goals, objectives and implementation plans.

Surplus: See Fund Balance.

Tax Incremental District (TID or TIF): A legally bounded area of the Town established at a specific date, after which all property taxes levied on additional equalized values are retained by

the district until approved development costs therein are paid.

Tax Levy: The total amount to be raised by general property taxes for the purposes stated in a resolution certified to the Town Treasurer.

Tax Rate: The amount of taxes levied for each \$1,000 of assessed valuation.

Town Manager: The Chief Administrative Officer of the town, responsible to the Selectboard for the effective management of all town affairs under his/her supervision. The Chief Financial Officer of the town responsible for the design and preparation of the municipal budget, filing grant applications, and controlling budget expenditures.

Town Meeting: The legislative body responsible for enacting Town By-laws and approving the Municipal Budget.

Transfers: A budgeted revenue or appropriation to reflect the transfer of dollars from one Town fund to another Town fund. Revenue transfers reflect transfers from other funds. Expenditure transfers reflect transfers to other funds.

Trust Funds: To account for cash set aside in a trustee capacity, such as donations for certain programs.

Unit of Measure: The measure of quantity of a specific product or unit or service.

User Charges: Also known as user fees. The payment of a fee for direct receipt of a public service by the person benefiting from the service.

Voucher: A written document which is evidence of the propriety of a particular transaction and typically indicates the amounts to be affected by the transaction.