

Susan M. Carmel
Finance Director

E-mail: scarmel@townofgb.org
www.townofgb.org



Town Hall, 334 Main Street
Great Barrington, MA 01230

Telephone: (413) 528-1619
Fax: (413) 528-2290

TOWN OF GREAT BARRINGTON MASSACHUSETTS

OFFICE OF FINANCE DIRECTOR

DATE: May1, 2020

TO: Board of Selectmen
Finance Committee

FROM: Susan M. Carmel, Finance Director

RE: Budget Documents for Public Hearing

Attached you will find an executive summary outlining recent changes to the FY2021 Budget as well as the following revised documents for your budget books:

1. Budget Projection (tab 2)
2. Historical Property Tax Data (tab 5, two pages)
3. Departmental Budget Summary (tab 6)
4. Revised Departmental Budgets (tab 6):
 - a. Selectboard/Town Manager (page 1)
 - b. Finance Committee (page 2)
 - c. Debt Service (page 27)
 - d. Wastewater (page 30)
 - e. Totals (page 31)
5. Special Articles (tab 9)

EXECUTIVE SUMMARY

DATE: May 1, 2020

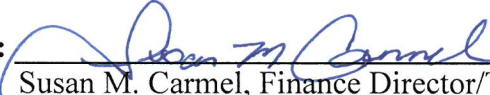
TITLE: Revisions to FY21 Budget and Proposed Tax Rate

BACKGROUND: Over the course of the past two weeks, we have revisited the FY21 budget and made various changes, including increases to departmental budgets and revisions to the special articles. During that time period, we had a Bond Anticipation Note sale that resulted in substantial savings to both the general fund and enterprise fund debt budgets.

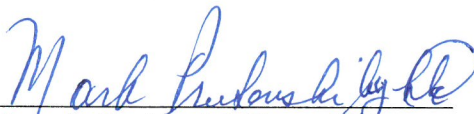
FISCAL IMPACT: The combined impact of the increase to the out of district tuition and transportation, increased departmental budgets, and reduction to debt service has resulted in a new proposed tax rate down from \$16.20 to \$16.18. The tax levy projection is seeing a reduction of 0.2%, down from a 2.9% increase to 2.7%. The Wastewater budget will now reflect a more modest increase of 5.1%, as compared to the 10.9% presented in January.

RECOMMENDATION: To approve the FY21 budget as amended per the above.

PREPARED AND REVIEWED BY:


Susan M. Carmel, Finance Director/Town Accountant

APPROVED:


Mark A. Pruhenski, Town Manager

DATE:

5/1/20

Fiscal 2021 Budget Projection

	FY2020 Town Meeting Budget	FY2020 Budget at Tax Rate	FY2021 Proposed Budget	\$ Change from FY20 Tax Rate	% Change from FY20 Tax Rate
REVENUE:					
Tax Levy	\$ 23,955,554	\$ 23,993,431	\$ 24,649,626	\$ 656,195	2.7%
State Aid	\$ 1,172,189	\$ 1,187,368	\$ 1,199,148	\$ 11,780	1.0%
Local Receipts	\$ 1,525,000	\$ 1,535,000	\$ 2,000,000	\$ 465,000	30.3%
Enterprise Funds	\$ 2,209,599	\$ 2,209,599	\$ 2,322,973	\$ 113,374	5.1%
Free Cash to Reduce Tax Levy	\$ 1,950,000	\$ 1,950,000	\$ 2,529,000	\$ 579,000	29.7%
Other Available Funds to Reduce Tax Levy					
Stabilization	\$ -	\$ -	\$ -	\$ -	
Retained Earnings/Enterprise Funds	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUE	\$ 30,812,342	\$ 30,875,398	\$ 32,700,747	\$ 1,825,349	5.9%
TO BE RAISED:					
Town Budget	\$ 11,600,872	\$ 11,600,872	\$ 12,203,502	\$ 602,630	5.2%
School Budget Assessment	\$ 16,730,161	\$ 16,730,161	\$ 17,567,344	\$ 837,183	5.0%
Enterprise Fund (Wastewater)	\$ 2,209,599	\$ 2,209,599	\$ 2,322,973	\$ 113,374	5.1%
Total Budget	\$ 30,540,632	\$ 30,540,632	\$ 32,093,819	\$ 1,553,187	
Special Articles	\$ -	\$ -	\$ 350,000	\$ 350,000	100.0%
State Assessments	\$ 76,019	\$ 79,152	\$ 83,081	\$ 3,929	5.0%
State Offsets	\$ 12,392	\$ 12,543	\$ 13,045	\$ 502	4.0%
Berkshire Regional Planning Assessment	\$ 5,800	\$ 5,660	\$ 5,802	\$ 142	2.5%
Other Amounts to be Raised (tax title litigation funds)	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Snow & Ice Deficit	\$ -	\$ 41,779	\$ -	\$ (41,779)	-100.0%
Other Deficits to be Raised (grant deficit)	\$ -	\$ 15,000	\$ -	\$ (15,000)	-100.0%
Abateements/Exemptions	\$ 172,500	\$ 175,632	\$ 150,000	\$ (25,632)	-14.6%
Total Assessments and Other Amounts to Be Raised	\$ 271,711	\$ 334,766	\$ 256,928	\$ (77,838)	
TOTAL TO BE RAISED	\$ 30,812,343	\$ 30,875,398	\$ 32,700,747	\$ 1,825,349	5.9%

Estimated Tax Rate Calculation, Levy Limit and Free Cash Historicals

Estimated Tax Rate Calculation	FY2018	FY2019	FY2020	FY2021
Total Assessed Valuation	1,440,219,751	1,494,974,463	1,523,392,459	1,523,392,459 *
Amount to Be Raised by Taxes/Levy	\$21,574,492	\$23,500,999	\$23,993,431	\$24,649,626
Estimated Tax Rate @ Town Meeting	\$15.09	\$16.18	\$16.02	\$16.18
Actual Tax Rate	\$14.98	\$15.72	\$15.75	
Actual/Estimated Tax Rate increase	\$0.38	\$0.74	\$0.03	\$0.43
Taxes per \$100,000 Assessed Value	\$1,498	\$1,572	\$1,575	\$1,618
Tax increase/(decrease) on \$100,000 of AV	\$38.00	\$74.00	\$3.00	\$43.07
Taxes per \$300,000 Assessed Value	\$4,380	\$4,716	\$4,725	\$4,854
Estimated annual increase	\$114.00	\$336.00	\$9.00	\$129.22

*based off of prior year assessed values

Levy Limit Increase	FY2018	FY2019	FY2020	FY2021
Prior Year Levy Limit	\$ 20,877,814	\$ 21,717,815	\$ 22,803,152	\$ 23,576,289
Plus 2.5%	\$ 21,399,759	\$ 22,260,761	\$ 23,373,231	\$ 24,165,696
New Growth	\$ 318,056	\$ 542,392	\$ 202,844	\$ 150,000 *
Current Year/Estimated Levy Limit	\$ 21,717,815	\$ 22,803,152	\$ 23,576,289	\$ 24,315,696
Debt Exclusions	\$ 1,380,052	\$ 1,427,734	\$ 1,397,348	\$ 1,367,808
Current Year/Estimated Maximum Levy Limit	\$ 23,097,867	\$ 24,230,886	\$ 24,973,637	\$ 25,683,504
Current Year/Estimated Tax Levy	\$ 21,574,492	\$ 23,500,999	\$ 23,993,431	\$ 24,649,626
Amount Under Levy	\$ (1,523,375)	\$ (729,887)	\$ (980,206)	\$ (1,033,878)

*estimated new growth

Free Cash Balance** & Uses	Certified Free Cash Balance	Town Meeting Appropriated Free Cash	Unappropriated Free Cash
FY20	\$ 2,931,025	\$ 2,529,000	\$ 402,025
FY19	\$ 3,515,497	\$ 2,950,000	\$ 565,497
FY18	\$ 1,928,130	\$ 1,542,504	\$ 385,626
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

** Free Cash is certified from the prior fiscal year's operations

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
2021*	\$ 1,523,392,459	\$ 24,649,626	\$16.18	\$313,650	\$5,075.09	\$135.10	2.8%
2020	\$ 1,523,392,459	\$ 23,993,431	\$15.75	\$313,650	\$4,939.99	\$135.17	3.0%
2019	\$ 1,494,974,463	\$ 23,500,999	\$15.72	\$305,650	\$4,804.82	\$295.84	6.6%
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

		FY2020	FY2021		
		Town Meeting	Proposed	Increase/	%
Acct		Vote	Budget	Decrease	increase
01122	Selectboard/Town Manager	363,977	394,427	30,450	8%
01131	Finance Committee	100,300	253,300	153,000	153%
01135	Town Accountant	144,300	146,550	2,250	2%
01136	Technology	208,628	215,150	6,522	3%
01141	Assessors	156,710	154,575	(2,135)	-1%
01146	Collector/Treasurer	215,941	208,437	(7,504)	-3%
01161	Town Clerk/Elections	128,588	130,698	2,110	2%
01171	Conservation	35,460	30,685	(4,775)	-13%
01172	Historic District Commission	2,500	-	(2,500)	-100%
01175	Planning Board	5,250	5,250	-	0%
01176	ZBA	1,350	1,300	(50)	-4%
01177	Planning/Community Dev	106,490	134,850	28,360	27%
01192	Public Buildings	701,165	684,325	(16,840)	-2%
01210	Police	1,689,761	1,723,347	33,586	2%
01220	Fire	587,470	624,496	37,026	6%
01230	Emergency Management	27,027	21,103	(5,924)	-22%
01241	Building Inspectors	167,167	167,013	(154)	0%
01292	Animal Control Officer	12,520	12,520	-	0%
01422	Highway	1,589,263	1,623,933	34,670	2%
01511	Health Department	121,120	117,775	(3,345)	-3%
01528	Community Services	35,000	25,000	(10,000)	-29%
01541	COA	155,995	147,161	(8,834)	-6%
01543	Veterans'	138,100	143,700	5,600	4%
01610	Libraries	563,710	559,958	(3,752)	-1%
01650	Parks & Recreation	98,750	115,000	16,250	16%
01691	Boards & Commissions	15,470	19,970	4,500	29%
01692	Celebrations and events	14,000	9,000	(5,000)	-36%
01752	Debt Service	1,661,150	1,803,116	141,966	9%
01911	Retirement	856,960	965,411	108,451	13%
01945	Insurance	1,696,750	1,765,452	68,702	4%
Total Town		11,600,872	12,203,502	602,630	5.2%
01300	School Assessment	16,730,161	17,567,344	837,183	5.0%
Total Operating Budget		28,331,033	29,770,846	1,439,813	5.1%
Wastewater		2,209,599	2,322,973	113,374	5.1%
		30,540,632	32,093,819	113,374	

Account	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
	FY20 REQ	FY21 REQ	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
51105 Selectboard				\$ 12,500	\$ 12,500	\$ 5,208	\$ 18,750	\$ 18,750
51108 Town Manager	1	1	1	\$ 121,917	\$ 120,000	\$ 59,542	\$ 120,000	\$ 120,000
51113 Administration	2	2	2	\$ 99,831	\$ 102,327	\$ 50,773	\$ 102,327	\$ 102,327
51114 Committee Clerks				\$ 6,604	\$ 7,500	\$ 1,458	\$ 7,500	\$ 7,500
51200 Intern				\$ -	\$ 2,500	\$ -	\$ 2,000	\$ 1,000
51420 Longevity Pay				\$ 950	\$ 950	\$ 1,050	\$ 1,250	\$ 1,250
TOTAL PERSONNEL:	3	3	3	\$ 241,801	\$ 245,777	\$ 118,031	\$ 251,827	\$ 250,827
52000 Contracted Services				\$ -	\$ 20,000	\$ 5,000	\$ 20,000	\$ 20,000
52300 Publications				\$ 1,126	\$ 5,000	\$ 195	\$ 2,500	\$ 2,500
53020 Legal				\$ 90,536	\$ 55,000	\$ 26,814	\$ 90,000	\$ 90,000
53070 Consultants				\$ 19,080	\$ 9,200	\$ 6,500	\$ 18,000	\$ 18,000
53450 Advertising				\$ 10,728	\$ 15,000	\$ 7,363	\$ 15,000	\$ 13,000
54200 Office Supplies				\$ 4,126	\$ 4,000	\$ 2,252	\$ 5,000	\$ 5,000
57100 Travel/Training				\$ 5,828	\$ 5,000	\$ 2,851	\$ 6,500	\$ 10,100
57300 Dues & Memberships				\$ 3,744	\$ 5,000	\$ 3,460	\$ 5,000	\$ 5,000
TOTAL EXPENSES:				\$ 135,166	\$ 118,200	\$ 54,435	\$ 162,000	\$ 143,600
TOTAL BUDGET:				\$ 376,967	\$ 363,977	\$ 172,466	\$ 413,827	\$ 394,427

Dept Head Approval

Date

\$ Increase/Decrease \$ 30,450
 % Increase/Decrease 8.37%

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 REQ	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
new	Contingency				\$ -	\$ -	\$ -	\$ 128,000	\$ 128,000
new	Travel & Training				\$ -	\$ -	\$ -	\$ 100	\$ 100
57300	Dues & Memberships				\$ 180	\$ 300	\$ 180	\$ 200	\$ 200
57800	Reserve Fund				\$ 90,000	\$ 100,000	\$ -	\$ 100,000	\$ 125,000
TOTAL EXPENSES:					\$ 90,180	\$ 100,300	\$ 180	\$ 228,300	\$ 253,300
TOTAL BUDGET:					\$ 90,180	\$ 100,300	\$ 180	\$ 228,300	\$ 253,300

\$ Increase/Decrease \$ 153,000
 % Increase/Decrease 152.54%

Date

Dept Head Approval

Debt Service: 01752

REVISED 4/21/20

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 REQ	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
		0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL PERSONNEL:								
59100	Long Term Principal				\$ 1,300,550	\$ 1,270,000	\$ -	\$ 1,481,990	\$ 1,275,000
59120	Long Term Interest				\$ 328,650	\$ 286,150	\$ 143,075	\$ 300,900	\$ 244,450
59130	Short Term Interest/Paydowns				\$ 32,536	\$ 95,000	\$ -	\$ 75,000	\$ 271,166
59150	Debt Issuance Costs				\$ 12,059	\$ 10,000	\$ -	\$ 7,500	\$ 12,500
	TOTAL EXPENSES:				\$ 1,673,795	\$ 1,661,150	\$ 143,075	\$ 1,865,390	\$ 1,803,116
	TOTAL BUDGET:				\$ 1,673,795	\$ 1,661,150	\$ 143,075	\$ 1,865,390	\$ 1,803,116

\$ Increase/Decrease \$ 141,966
 % Increase/Decrease 8.55%

Date

Dept Head Approval

Account		Positions		FY2019		FY2020		FY2020		FY2021		FY2021	
		FY20 REQ	FY21 APRV	FY2019 Actuals	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended	Budget Request	Town Manager Recommended	Budget Request	Town Manager Recommended
51133	Superintendent	1	1	\$ 75,338	\$ 75,338	\$ 77,225	\$ 38,316	\$ 77,225	\$ 77,225	\$ 77,225	\$ 77,225	\$ 77,225	\$ 77,225
51137	Laborers/Operators	4	4	\$ 202,817	\$ 202,817	\$ 218,115	\$ 92,201	\$ 218,980	\$ 218,980	\$ 218,980	\$ 218,980	\$ 218,980	\$ 218,980
51139	Operator Technician	2	2	\$ 121,992	\$ 121,992	\$ 125,995	\$ 62,514	\$ 125,520	\$ 125,520	\$ 125,520	\$ 125,520	\$ 125,520	\$ 125,520
51200	Clerical	0.5	0.5	-	-	\$ 17,570	-	\$ 18,792	\$ 18,792	\$ 18,792	\$ 18,792	\$ 18,792	\$ 18,792
51300	Overtime			\$ 28,903	\$ 28,903	\$ 31,000	\$ 15,913	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000
51420	Longevity Pay			\$ 2,350	\$ 2,350	\$ 2,750	\$ 2,750	\$ 2,450	\$ 2,450	\$ 2,450	\$ 2,450	\$ 2,450	\$ 2,450
TOTAL PERSONNEL:		7.5	7.5	\$ 431,400	\$ 431,400	\$ 472,655	\$ 211,694	\$ 473,967	\$ 473,967	\$ 473,967	\$ 473,967	\$ 473,967	\$ 473,967
52110	Electricity			\$ 169,802	\$ 169,802	\$ 152,618	\$ 34,695	\$ 176,800	\$ 176,800	\$ 176,800	\$ 176,800	\$ 176,800	\$ 176,800
52120	Gas/Oil			\$ 22,769	\$ 22,769	\$ 29,000	\$ 150	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000
52310	Water			\$ 3,791	\$ 3,791	\$ 5,500	\$ 758	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
52400	Repairs & Maintenance			\$ 54,392	\$ 54,392	\$ 86,200	\$ 25,476	\$ 86,200	\$ 86,200	\$ 86,200	\$ 86,200	\$ 86,200	\$ 86,200
52740	Uniforms Rental			\$ 3,034	\$ 3,034	\$ 3,250	\$ 1,833	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
52800	Contracted Hauling			\$ 132,374	\$ 132,374	\$ 164,000	\$ 49,763	\$ 164,000	\$ 164,000	\$ 164,000	\$ 164,000	\$ 164,000	\$ 164,000
52801	Contracted Services			\$ 11,633	\$ 11,633	\$ 8,500	\$ 7,321	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
52900	Collection System			\$ 26,836	\$ 26,836	\$ 48,400	\$ 19,169	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
53020	Legal			-	-	\$ 2,500	-	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
53050	Engineering/Architecture			-	-	\$ 11,000	-	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
53410	Telephone			\$ 1,431	\$ 1,431	\$ 3,000	\$ 482	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
53430	Postage			\$ 1,880	\$ 1,880	\$ 4,000	-	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
53800	Other Services			\$ 5,456	\$ 5,456	\$ 4,200	\$ 1,336	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600
54200	Office Supplies			\$ 1,576	\$ 1,576	\$ 2,500	\$ 693	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
54800	Vehicular Supplies			\$ 4,306	\$ 4,306	\$ 4,000	\$ 1,975	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
54810	Gasoline			\$ 629	\$ 629	\$ 12,000	\$ 12,894	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600
55800	Chemicals/Supplies			\$ 85,139	\$ 85,139	\$ 99,600	\$ 38,475	\$ 99,600	\$ 99,600	\$ 99,600	\$ 99,600	\$ 99,600	\$ 99,600
55840	Safety Equipment			\$ 3,943	\$ 3,943	\$ 4,000	\$ 1,656	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
57100	Travel/Training			\$ 1,165	\$ 1,165	\$ 4,000	-	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
57400	General Insurance			\$ 42,138	\$ 42,138	\$ 37,600	\$ 35,626	\$ 39,480	\$ 39,480	\$ 39,480	\$ 39,480	\$ 39,480	\$ 39,480
57401	Workers Compensation			\$ 11,789	\$ 11,789	\$ 12,500	\$ 13,547	\$ 13,125	\$ 13,125	\$ 13,125	\$ 13,125	\$ 13,125	\$ 13,125
57402	Health/Life Insurance			\$ 102,392	\$ 102,392	\$ 145,000	\$ 1,150	\$ 156,600	\$ 156,600	\$ 156,600	\$ 156,600	\$ 156,600	\$ 156,600
57403	Medicare			\$ 5,074	\$ 5,074	\$ 6,500	-	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
57404	Retirement			\$ 73,480	\$ 73,480	\$ 79,910	\$ 79,910	\$ 85,669	\$ 85,669	\$ 85,669	\$ 85,669	\$ 85,669	\$ 85,669
57406	Unfunded EE Benefits			\$ 5,100	\$ 5,100	\$ 5,100	-	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100
57407	Allocation to General Fund			\$ 150,000	\$ 150,000	\$ 158,000	-	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
new	Contingency			-	-	-	-	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
59100	Maturing Debt			\$ 455,815	\$ 455,815	\$ 455,022	\$ 13,554	\$ 482,392	\$ 482,392	\$ 482,392	\$ 482,392	\$ 482,392	\$ 482,392
59120	Interest on Debt			\$ 196,337	\$ 196,337	\$ 184,044	\$ 89,943	\$ 169,146	\$ 169,146	\$ 169,146	\$ 169,146	\$ 169,146	\$ 169,146
new	Short Term Interest			-	-	-	-	\$ 136,121	\$ 136,121	\$ 136,121	\$ 136,121	\$ 136,121	\$ 136,121
59150	Debt Issuance Costs			\$ 1,715	\$ 1,715	\$ 5,000	-	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL EXPENSES:				\$ 1,573,997	\$ 1,573,997	\$ 1,736,944	\$ 430,406	\$ 1,975,433	\$ 1,849,006	\$ 1,975,433	\$ 1,849,006	\$ 1,975,433	\$ 1,849,006
TOTAL BUDGET:				\$ 2,005,396	\$ 2,005,396	\$ 2,209,599	\$ 642,100	\$ 2,449,400	\$ 2,322,973	\$ 2,449,400	\$ 2,322,973	\$ 2,449,400	\$ 2,322,973

\$ Increase/Decrease \$ 113,374
% Increase/Decrease 5.13%

Dept Head Approval

Date

Positions			FY2019		FY2020		FY2020		FY2021		FY2021	
	FY20	FY21 REQ	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19		Budget Request	Town Manager Recommended			
<u>TOTAL PERSONNEL:</u>												
General Fund	77.5	79.0	79.0	\$ 4,261,795	\$ 4,726,052	\$ 2,169,081		\$ 4,863,581	\$ 4,829,281			
Enterprise Fund	7.5	7.5	7.5	\$ 431,400	\$ 472,655	\$ 211,694		\$ 473,967	\$ 473,967			
<u>TOTAL EXPENSES:</u>												
General Fund				\$ 6,115,101	\$ 6,874,820	\$ 2,744,352		\$ 7,569,955	\$ 7,374,221			
Enterprise Fund				\$ 1,573,997	\$ 1,736,944	\$ 430,406		\$ 1,975,433	\$ 1,849,006			
<u>TOTAL BUDGET:</u>												
General Fund				\$ 10,376,896	\$ 11,600,872	\$ 4,913,434		\$ 12,433,536	\$ 12,203,502			
Enterprise Fund				\$ 2,005,396	\$ 2,209,599	\$ 642,100		\$ 2,449,400	\$ 2,322,973			
				\$ 12,382,292	\$ 13,810,471	\$ 5,555,534		\$ 14,882,936	\$ 14,526,475			

FY2021 Special Articles - Financial

	Article	Purpose	Proposed Amount
1	Community Impact Funding	Utilize the community impact money the town received from the sale of retail marijuana in FY19 to fund various community programs/needs in accordance with CCC guidelines.	\$ 185,000.00
2	Emergency Medical Services	Request for an annual subsidy from each of the towns that Southern Berkshire Ambulance serves, based on a three-year average call volume in each community.	\$ 42,000.00
3	South County Vocational/Trades Scholarship Fund	Request to fund a South County Vocational Training Trust Scholarship Program with each member community's contribution calculated by total EQV. Terms to be addressed in a five-town IMA. The scholarship proposes to fully fund the tuition, textbooks, transportation and student health insurance (if needed) for qualifying residents.	\$ -
4	BHRSD Vocational Tuition and Transportation	Fund the tuition and transportation costs for two Great Barrington students to attend the vocational program at Taconic High School in Pittsfield.	\$ 123,000.00
5	Capital Stabilization	In FY2019, the town voted to establish a Capital Stabilization Fund with the intent of contributing to it annually.	\$ -

\$ 350,000.00