

SELECTBOARD & FINANCE COMMITTEE DRAFT MINUTES – Feb 16, 2021 06:30pm

Selectboard Members Present: Leigh Davis, Steve Bannon, Ed Abrahams, Bill Cooke, Kate Burke
Finance Committee Members Present: Anne O'Dwyer, Meredith O'Connor, Michelle Loubert, Will Curletti, Tom Blauvelt

1. Called to order at 6:38pm by Steve
2. FY 22 Budget Policy
 - a. Anne said that the Finance Committee adopted a budget policy at their last meeting. Revision regarding language about the Tax Levy. Voted on January 27, 2020. At the last meeting, the Selectboard at February 8 had requested that one statement needed revision. Michelle asked if this has been brought before the Finance Committee; since she hasn't reviewed the changes, she would like time to review it. Anne shared the proposed revision on the screen—under "Strategic Priorities." A roll call vote was taken; the revision was approved by the Finance Committee 4-1, with Michelle Loubert dissenting.
3. Budget Overview: Town Manager Presentation (see packet)
 - a. Budget Priorities:
 - i. Ensure public safety, public health
 - ii. Maintain high quality of life through public services
 - iii. Invest in public infrastructure
 - iv. Investing in "Human Capital" (employees)
 - v. Investing in our Stabilization Accounts
 - b. FY 22 Revenue Sources & Estimates (see packet for more details)
 - i. Tax Levy
 - ii. State Aid
 - iii. Local Receipts
 - iv. Enterprise Fund
 - v. Free Cash (Tax Levy & Special Articles)
 - vi. Total Revenues = 6.6% increase
 - c. Expenditures
 - i. Town Operation Budget
 - ii. BHRSD Assessment
 - iii. Enterprise Fund (Wastewater)
 - iv. Special Articles
 - v. State Assessments/Overlay
 - vi. Total = 6.6% increase
 - d. Total budget
 - i. Lowest increase in past 7 years
 - e. Capital spending
 - i. Much lower; scaled back
 - f. Special Articles: see packet
 - i. Helped along by local cannabis sales

- g. Question by Bill: cannabis impact funding seems low? Mark responded that they are spreading out the revenue over more years.
- h. Steve noted that this is a general overview. Any questions? Tom Blauvelt stated that he had specific questions when we move into greater detail.

4. Selectboard/Town Manager Budget

- a. Highlights:
 - i. Salary: Selectboard salaries increased to \$23,500 total (\$4,700 per member – covers a full family HMO plan for a year). SB members can benefit from Town’s healthcare system without paying. Note that 4% salary increases are only 2% increase over last year and this year.
 - ii. Contracted Services: Consultants for specific projects, PR combined. Half of this increase will be for a dedicated HR professional (\$20,000). Mark noted that we are still not sure whether the professional will be a consultant or a salaried employee. \$2,000 line item increase (HR professional instead of Joe Grochmal – Town Intern). Question by Anne: if consultant, stays in line. What about a full-time shared employee? Mark responded that the \$20,000 would be moved to salary.
 - iii. Advertising: Cost increase in Berkshire Eagle. Copy paper pulled out and separated—for entire building, not just TM office.

5. Finance Committee

- a. Highlights by Mark & Anne:
 - i. Increased reserve fund – reducing
 - ii. Dues, membership, travel stays same
 - iii. Contingency for salaries: Fin. Comm. proposed \$128,000. Mark requested \$60,000 instead. Mark noted that we need to be able to attract and retain employees, and it is incredibly difficult to attract new or promote existing employees. E.g., Sergeant would be taking a pay cut in becoming Police Chief; same for Highway, Wastewater. Salary increases necessary. Mark is proposing hiring a consultant to review salaries with respect to other Towns. Anne inquired as to whether we will just be looking at Department Head salary, or will we also be reviewing overtime budgets? Mark responded that overtime has been an issue, especially this year (lack of available staff). We still need to review if our salaries are out of line with other municipalities. Michelle said she was concerned that there are so many people out of work—so she does not agree with increasing salaries at the moment. A professional review is best. Anne was wondering if Mark knew of any companies; Mark said they will put this out to bid, but he can think of 2. Bill inquired as to whether we should hire another person in these departments? Michelle noted that a part-time person without benefits would be best. Mark said he would look into it. Principal Assessor position is currently hiring.

6. Finance Director/Town Accountant

- a. Highlights by Sue Carmel (Finance Director)
 - i. \$500 audit increase; contract increase

- ii. Line item reinstated for retired DoR to assist with end-of-year DoR submissions.
- 7. Technology
 - a. Highlights by Amy Pulver (IT Coordinator)
 - i. Software subscription is typically 5% increase; seeking out different software to improve website ("virtual office")
 - ii. New phone system installed: VoIP. \$20,000 for Verizon new phone system
 - iii. Kate inquired about the repair costs. Amy replied that these costs are for printers, random cords, external hard drives, etc.
- 8. Assessors' Office
 - a. Highlights by Sue Carmel
 - i. Contracted services increased by \$5,000 due to having new assessor, CAMA conversion, quarterly taxes
- 9. Collector/Treasurer
 - a. Highlights by Karen Fink (Department Head)
 - i. Decreased Tax Title budget
 - ii. Contracted services increasing due to change to quarterly
 - iii. \$4,300 for new automated mailer, copier
- 10. Town Clerk
 - a. Highlights by Jenn Messina (Town Clerk)
 - i. Election workers decrease (3 -> 1)
 - ii. Assistant Town Clerk: part time -> full time. Kate noted that we should pay our employees at least \$40,000.
 - iii. Decrease in election costs
 - iv. Supplies went up a bit
- 11. Building Inspectors
 - a. Highlights by Ed May (Inspector)
 - i. Level funding, small increase for Office Clerk. Anne thought it was good to look at increases for those not only at the top, but also the general employees
- 12. Health Department
 - a. Highlights by Rebecca (GB Board of Health)
 - i. New Health inspector: decrease
 - ii. Increase in contracted services (>5% increase for added nurse efforts with pandemic)
- 13. Debt Service
 - a. Highlights by Sue
 - i. 15% debt service increase: \$450,000
 - ii. Result of \$5M bond from January
 - iii. Short-term interest: decrease by \$180,000
 - iv. Anne wanted to clarify that this is for any past capital expenditures. Sue confirmed.
- 14. Retirement

- a. Highlights by Sue
 - i. 6% increase (fixed cost)
- 15. Insurance
 - a. Highlights by Sue
 - i. 2.2% increase
 - ii. Were anticipating 3% increase, were able to reduce that (level funding)
 - iii. Slight increase/contingency for new employees
- 16. Citizen Speak
- 17. Media Time
- 18. Adjourned (42 attendees)

Respectfully submitted by Tate Coleman, Recording Secretary

FINANCE & SELECTBOARD COMMITTEE MINUTES – Feb 17, 2021 06:30pm

Selectboard Members Present: Leigh Davis, Steve Bannon, Ed Abrahams, Bill Cooke
Finance Committee Members Present: Anne O'Dwyer, Meredith O'Connor, Michelle Loubert, Will Curletti, Tom Blauvelt

1. Called to order at 6:31pm by Steve
2. Conservation Commission
 - a. Highlights by Chris Rembold (Assistant Town Manager)
 - i. Minor increase for Conservation Agent
 - ii. Minor increase for trail repairs & maintenance
3. Planning Board
 - a. Highlights by Chris
 - i. Level-funded budget
 - ii. Meet 2x + per month
 - iii. Pedro suggests the Board suggests giving the Planning Board an extra \$500 for guests to give talks to the community. Mark will discuss with Sue. Leigh suggested this might be problematic because other boards might want this as well...
4. Zoning Board of Appeals
 - a. Highlights by Chris
 - i. No increase; trainings split off from office supplies
5. Planning/Community Development
 - a. Highlights by Chris
 - i. Stipend for a person to support affordable housing efforts
 - ii. Budget unchanged
 - iii. Leigh asked if we are saving any money by getting rid of the Economic Development Committee. Chris responded that they had no budget.
6. Buildings & Grounds
 - a. Highlights by Sean Van Deusen
 - i. Some of the actuals were odd this year due to COVID
 - ii. Contracted Services increase: due to increased cost for specialized services (HVAC, etc.)
 - iii. Gas & Oil increase
 - iv. Ed asked about Labor & Operator budget. Sean responded that they budget as if they were fully staffed.
7. Highway
 - a. Highlights by Sean
 - i. Increase in street maintenance & repairs
 - ii. Cost of equipment, mechanics
 - iii. Asphalt -> oil cost increase
 - iv. Contracted services: small increase (repairs, fuel)
 - v. Police detail: broken out from equipment & maintenance (accounting)
 - vi. Fully staffed

- vii. Kate asked where the police detail line item was coming from? Sean replied that Tree removal & maintenance was a major factor. Leigh appreciated that the line item was broken out.
- 8. Council on Aging
 - a. Highlights by Polly (Council on Aging Director)
 - i. Increase in Transportation line item
 - ii. Ed congratulated Polly on her hard work and dedication on this project
- 9. Libraries
 - a. Highlights by Amanda DeGiorgis
 - i. Salary increases; otherwise level-funded
- 10. Parks & Recreation
 - a. Highlights by Sean
 - i. Increase in cost of wood chips, clay
 - ii. Youth programming (increased cost – minimum wage increased)
 - iii. Increase in waste managements (more port-a-potties)
 - iv. Maintenance costs decreased
 - v. Lake management – once per year instead of twice per year
- 11. Wastewater
 - a. Highlights by Sean
 - i. Increase in repairs since they are expensive/specialized
 - ii. Same with respect to contracted services
 - iii. Staff lines: reallocated
- 12. Capital
 - a. Highlights by Chris
 - i. Lower, to control debt services costs
 - ii. Financial impacts due to COVID
 - iii. No bids, or overbids
 - iv. An overview of each project was provided.
 - v. Kate asked about the police request: doesn't seem straightforward or consistent. Sue replied they are updating the budget policy; operating budget <vs> borrowing.
 - vi. Kate remarked that we have a very large amount of debt services this year. Should we move the radios & computers _now_ into the operating budget? Sue responded that her intention is to move everything next week into the operating budget. Anne added that the impact is minimized for the next year (re: borrowing), however she is worried about the following year.
 - vii. Sean noted that the generator for the police station (not in budget) will require a quarter million dollars. Steve asked Paul Storti (Police Chief) if there was potential for a Homeland Security grant for this project. Paul responded that we are not aware of any opportunities as of current.
 - viii. There was additional discussion regarding the four other capital items.
 - 1. Reid Cleaners
 - 2. Parking Lot

- a. Options proposed in 1930, 1949, 1950s, 1970s, 1990s, and again today! Further discussion ensued.
3. No major street improvements
4. (01:14:30 TBC)

13. Citizen Speak

Respectfully submitted by Tate Coleman, Recording Secretary (October 4, 2021)

FINANCE & SELECTBOARD COMMITTEE DRAFT MINUTES – Feb 24, 2021 06:30pm

Selectboard Members Present: Leigh Davis, Steve Bannon, Ed Abrahams, Bill Cooke, Kate Burke (at 6:34pm)

Finance Committee Members Present: Anne O'Dwyer, Meredith O'Connor, Michelle Loubert, Will Curletti, Tom Blauvelt

1. Called to order at 6:31pm by Steve
2. Departments
 - a. Police Department. Chief Storti highlighted changes:
 - i. Reorganization of staff budget (not a value change)
 - ii. Chief salary still up for negotiation; Continuing Education reimbursement for officers; Community Outreach Program
 1. Tom asked if we could hold the Chief salary on the lower end until the salary survey concludes. Mark responded that the position was advertised at up to \$105,000 but are holding it at a bit more as the negotiations ensue. Tom also asked about the Administrative Assistant \$6,000 increase. Mark responded that the Administrative Assistant increase is because she is taking on significant additional responsibilities. Tom also inquired about the Parking Control Officer (how much ticket revenue?). Sue responded that the trend is around \$20,000 (\$4,000 over the salary).
 2. Kate inquired about the training budget increase. The Chief responded that the increase in standards require additional ammunition and instructors. Kate asked what would happen if the Town did not meet the standards, to which the Chief responded that the police department would become de-certified and disbanded. Kate asked what would happen—the Chief replied that the Town would be absorbed into the state police.
 3. Leigh asked about the Sargent salaries from last year; what is the increase in personnel costs? The Chief responded that the salary increase is around \$30,000. Sue added that it is actually a \$100,000 increase, but the rest [tenure increases] is over/above the 4% staff increase. Sue will prepare a follow-up at the next Budget Meeting.
 4. Kate asked about the staffing levels. The Chief responded that they are down 2 full-time positions. Leigh asked about our Police Department structure as opposed to other similar towns. Chief Storti responded that our Police Department is smaller than similar others.
 5. Anne inquired about the Community Outreach program. The Chief responded that there had been such positive feedback about this that they have expanded the program.

- b. Fire Department. Chief Burger highlighted the changes:
 - i. Revenues slightly down
 - ii. Expenses roughly level-funded
 - iii. No structural salary changes. Increase to Firefighter salaries proposed; they are vastly underpaid.
 - iv. Kate asked if Chief Burger could expand on the Sheffield Fire Inspection revenues. The Chief responded that this is a \$24,000 revenue. Overall, revenues have been trending up, although they are down a bit due to COVID.
 - v. Anne asked about why the Town set such low salaries to begin with. The Chief responded that the Town just set them out very low. Anne asked why overtime is going up. The Chief responded that the full-time firefighters get overtime, but call firefighters do not.
- c. Emergency Management. Chief Storti highlighted the changes:
 - i. Level funded; no changes.
- d. Animal Control. Mark highlighted the changes:
 - i. Level funded; no changes
- e. Community Services. Mark highlighted the changes:
 - i. Slight increase (\$5,000). Right in the middle of Historicals. Increase due to increased need.
- f. Veterans' Affairs. Sue highlighted the changes:
 - i. 4% increase: now includes VFW Post.
 - ii. Andy Moro explained that American Legion now uses the VFW Post. No income for supporting the building, grounds, heating, etc. Mike Casey chimed in that this place is meant to be inclusive for all veterans, including younger veterans.
 - iii. Michelle asked whether any veterans have expressed needs which are not being met (particularly housing difficulties). Mike responded that there are problems with housing. They were able to help one veteran with their utility bills. Steve asked if this amount is enough. Andy responded that they could certainly use the money; they support the community in many ways.
- g. Boards & Committees.
 - i. An increase to the Historic District Commission budget was discussed.
- h. Celebrations & Events
 - i. An increase was discussed – in order to increase free evening concerts for all.
- i. Special Articles
 - i. \$350,000 for Community Impact Funding- Year 2. Fully funded from proceeds of cannabis sales in Great Barrington.
 - ii. Southern Berkshire Ambulance: Bill Hathaway presented the financials. Board members expressed skepticism about the major increase in cost for Great Barrington. Members agreed that this is not a sustainable

trend. Leigh asked for a study into Gt Barrington providing their own EMS service. The discussion was continued to a future meeting

- iii. School District Consolidation Feasibility Study: \$15,000 request to bring in consultants. Lucy and Peter explained this request—it is for Phase II of the study. Board members expressed positive interest in this study. Michelle feels comfortable with the ask due to the excellent, thorough study.
- iv. Police Cruiser: Sue explained that she would like to fund this through the tax rate as opposed to raising the debt.
- v. Taconic High School Transportation: Transportation costs reduced significantly, thanks to Tate Coleman (decrease from \$94,000 to \$45,000).
- vi. Stabilization Funds: Sue explained that she is proposing an increase in stabilization funds due to an increase in free cash.
- vii. Capital Stabilization Fund: Sue noted that this is funded at around \$100,000 per year, but since it was not funded last year will be increased to \$200,000 this year.

3. Citizen Speak

a. None

4. Media Time

a. None

5. Meeting adjourned at 9:07pm

Respectfully Submitted by Tate Coleman, Recording Secretary.

SELECTBOARD & FINANCE COMMITTEE DRAFT MINUTES – Mar 02, 2021 06:30pm

Selectboard Members Present: Leigh Davis, Steve Bannon, Ed Abrahams, Bill Cooke, Kate Burke (at 6:35pm)

Finance Committee Members Present: Anne O'Dwyer, Meredith O'Connor, Michelle Loubert, Will Curletti (at 6:55pm), Tom Blauvelt

1. Called to Order at 6:30pm by Steve Bannon.
2. FY 22 Discussion and Vote
 - a. Chris noted that the Rte 7 Greenway Path grant came in. A Regional Application for a community development block grant was just awarded – over \$1,000,000. Additional updates were discussed. Board members congratulated Chris on his successful applications.
 - b. Selectboard/Town Manager Budget: Ed moved to approve the budget, Bill seconded. Selectboard unanimously approved. Tom moved to approve the budget, with Anne seconding. Unanimous.
 - c. Finance Committee: Motion to approve by Ed. Bill seconded. Kate noted that the contingency in the Finance Committee budget incorporated raises, which we had talked about holding off until the Salary Study. Anne agreed with Kate. Mark pointed out that these administrative/not-management positions Kate and Anne are referring to (Firefighters & Administrative Assistant). Discussion ensued regarding whether these positions should be included in the study. Roll call vote; unanimous. Finance committee motion by Tom; seconded by Michelle. Anne asked to clarify that Mark would be coming to the committees before making the recommended raises. Mark agreed. Unanimous vote.
 - d. Finance Director & Accountant: Motion by Ed to approve; seconded by Bill. Unanimous. Finance Committee motion by Tom, seconded by Michelle. Unanimous.
 - e. Technology: Reduction to \$20,000. Motion by Ed to approve as amended; seconded by Bill. Unanimous. Finance Committee motion by Tom; seconded by Michelle. Unanimous.
 - f. Assessor: Motion to approve by Ed. Seconded by Bill. Unanimous (all votes by roll call). Finance Committee motion by Tom; seconded by Meredith. Unanimous.
 - g. Collector/Treasurer: Karen Fink noted that she made a small error which results in a reduction by \$200. Motion to approve as amended by Ed; seconded by Bill. Finance Committee motion by Tom; seconded by Will. Unanimous.
 - h. Town Clerk: Motion to approve by Ed; second by Bill. Unanimous by roll call. Finance Committee motion by Tom; seconded by Michelle. Unanimous.
 - i. Conservation: Motion to approve by Ed; second by Bill. Unanimous. Finance Committee motion by Tom; seconded by Meredith. Unanimous.
 - j. Planning Board: Motion to approve by Ed; second by Bill. Unanimous. Finance Committee motion by Will; seconded by Tom. Unanimous.

- k. Zoning Board of Appeals: Motion to approve by Ed; second by Bill. Unanimous. Finance Committee motion by Tom; seconded by Meredith. Unanimous.
- l. Planning/Community Development: Motion to approve by Ed; second by Bill. Unanimous. Finance Committee motion by Meredith; seconded by Tom. Unanimous.
- m. Buildings & Grounds: Motion to approve by Ed; second by Bill. Unanimous. Finance Committee motion by Tom; seconded by Will. Unanimous.
- n. Police Department: Motion to approve by Ed; second by Bill. Unanimous. Finance Committee motion by Will; seconded by Tom. Anne asked for clarification as to what they are voting for: new Police Chief salary, \$10,000 toward new Community Outreach officer, minor increase in Overtime, increase in Holiday Pay, increase for Administrative Assistant. Unanimous.
- o. Fire Department: Kate noted that we should look at salaries for everyone. Michelle noted we should be mindful that salary increases are affecting tax increases. Additional discussion ensued. Motion to approve by Ed; second by Bill. Unanimous. Finance Committee motion by Tom; seconded by Will. Tom noted that he shared Michelle & Kate's sentiment. Chief Burger noted that an entry level custodian makes \$24.50/hr, whereas firefighters make \$23.50/hr – hence the increase to \$29.00/hr. Steve noted that it may be useful for Mark to give the boards an executive summary of salaries for non-union personnel. Michelle strongly agreed. Additional discussion. Approved 4-1, with Michelle dissenting.
- p. Emergency Management: Motion by Ed, second by Bill. Unanimous. Finance Committee motion by Tom, second by Will. Unanimous.
- q. Building Inspector: Motion by Ed, second by Bill. Unanimous. Finance Committee motion by Will, second by Tom. Unanimous.
- r. Animal Control Officer: Motion by Ed, second by Bill. Unanimous. Finance Committee motion by Will, second by Tom. Unanimous.
- s. DPW Highway: Motion by Ed, second by Bill. Unanimous. Finance Committee motion by Tom, second by Michelle. Unanimous.
- t. Health Department: Motion by Ed, second by Bill. Unanimous. Finance Committee motion by Tom, second by Will. Unanimous.
- u. Community Services: Motion by Ed, second by Bill. Unanimous. Finance Committee motion by Tom, second by Michelle. Unanimous.
- v. Council on Aging: Motion by Ed, second by Bill. Unanimous. Finance Committee motion by Will, second by Tom. Unanimous.
- w. Veteran's Affairs: Motion to approve at \$18,000 by Ed. Second by Bill. Unanimous. Finance Committee motion to recommend budget as amended by Tom, second by Will. Michelle thanked Steve for the recommendation of increasing the Veteran's Affairs line item. Unanimous
- x. Libraries: Motion to approve by Ed, second by Bill. Unanimous. Finance Committee motion by Michelle, seconded by Will. Unanimous, with Tom recused.
- y. Parks & Recreation: Motion to approve by Ed, second by Bill. Finance Committee motion by Tom, second by Will. Unanimous.

- z. Boards & Commissions: Motion by Ed, second by Bill. Unanimous. Finance Committee motion by Tom, second by Michelle. Anne asked to clarify that the increase is due to scheduled cleaning of the winged liberty statue. Mark confirmed. Unanimous.
- aa. Celebrations & Events: Motion by Ed, second by Bill. Unanimous. Finance Committee motion by Will, second by Tom. Unanimous.
- bb. Debt Service: Motion to approve by Ed, second by Bill. Unanimous. Finance Committee motion by Tom, second by Will. Unanimous.
- cc. Retirement: Motion to approve by Ed, second by Bill. Unanimous. Finance Committee motion by Will, second by Michelle. Unanimous.
- dd. Insurance: Motion to approve by Ed, second by Bill. Unanimous. Finance Committee motion by Tom, second by Will. Unanimous.
- ee. Wastewater: Motion to approve by Ed, second by Bill. Unanimous. Finance Committee motion by Will, second by Tom. Unanimous.
- ff. (Begin Capital Requests) – Police: Sue noted that the speed trailer was not able to be funded by the applied-for grant. Kate suggested that the portable radios, new laptops, speed trailer, and parks improvements which comes out to \$160,000 should come out of free cash instead of accruing debt. Kate moved to approve the capital requests for the police and to use free cash as the funding source. Second by Ed. Unanimous. Finance Committee motion to approve the police capital requests as amended by Tom, second by Will. Unanimous.
- gg. DPW Capital Requests: Motion to approve by Ed, second by Bill. Unanimous. Motion by Ed to add \$100,000 (borrowing) for a new police station generator. Second by Bill. Unanimous. Finance Committee motion to approve the DPW capital requests as amended by Tom, second by Will. Tom brought up the parking lot... motion withdrawn. Motion to endorse DPW Vehicles & Equipment capital request funding budget as amended by Tom, second by Will. Michelle asked about the ticket kiosk (\$53,000). Sean clarified that the purchasing of dumps sticker will be done through the ticket kiosk instead of the Town Clerk's office. Michelle stated that she was not comfortable with this expenditure, but she trusts Sean's expertise. Unanimous by roll call vote. Motion to approve building & grounds DPW budget by Tom, second by Will. Unanimous by roll call vote. Motion to approve DPW street & bridge improvements request at \$420,000 funding level by Tom, seconded by Michelle. Anne amended the motion – to \$720,000. Seconded by Michelle. Ed interjected that we should allow the general public decide, not the board. Michelle responded that this is what the public hearing is for. Leigh added that she supports Ed's view. Anne asked why we are asked to recommend things if there is no point. Steve asked that the Selectboard move this to Special Articles, so it will progress to Town Meeting regardless. Roll call vote on Finance Committee's motion: unanimous. Motion by Selectboard to move the parking lot capital request to special articles by Bill, second by Kate. Unanimous. Motion by Selectboard on parks as free cash by Ed, second by Bill. Unanimous. Motion by Finance Committee to approve as amended by Tom, second by Will.

- hh. Wastewater Capital: Motion by Ed, second by Bill. Unanimous. Finance Committee motion by Will, second by Tom. Unanimous.
- ii. (Special Articles) Community Impact Funding: Motion by Ed, second by Bill. Unanimous. Finance Committee motion by Will, second by Tom. Unanimous.
- jj. Emergency Medical Services: Sue thanked Bill Hathaway for sending the financials. She asked him a few questions about the financials. Further discussion ensued. Steve and Leigh noted they had a lack of confidence in the ambulance squad. Michelle asked for clarification about the foundation which seems to have \$820,000. Dennis Hogan responded that the foundation is independent and take request for emergency services. Michelle asked why the ambulance squad did not ask the foundation for the amount we are being asked for? Dennis responded that they have not gone to the board. Ed asked if we are prepared to provide the service ourselves. Discussion continued. Steve clarified our choices: turn down the request, approve it, or table the request and ask Sue & Mark to come back to us with recommendations. Ed added that we should pull in the Fire Chief & Fairview. Michelle asked why we are not asking the other towns to contribute to the feasibility study. Steve noted that Ed is discussing short term, whereas Michelle is talking about long term solutions. Kate added that she has full confidence in the Town after the success of the senior transit. Motion by Leigh that the Selectboard does not recommend funding to Southern Berkshire Ambulance Squad. Seconded by Kate. Chief Burger noted that there is a lot to discuss going forward, but there is no way the Town can put in a medic unit tomorrow. Steve stated that he would like to table a funding decision until the Town Manager comes back with a recommendation. Anne agreed, and asked for a breakdown of what would happen based on various funding levels. Leigh asked for a timeline—Steve suggested by the public hearing. Leigh rescinded her motion. New motion: Selectboard table the decision until the Town Manager come back with a recommendation. Moved by Leigh, seconded by Bill. Unanimous. Finance committee motion to table by Tom, seconded by Will. Michelle added that this is a complex issue and she is not sure that March 30 is enough time for a recommendation. Mark responded that he would be able to at least initiate a conversation with Chief Burger and Sue by this March 30 meeting. Steve commented that this recommendation is the best alternative even though we do not have as much time as desired. Anne asked for a multi-town meeting to be scheduled prior to the March 30 public hearing. It was decided to hold off on this meeting. Roll call vote taken on the Finance Committee motion. Passed 4-1, Michelle dissenting.
- kk. School Consolidation Feasibility Study: Steve let the board know that the group received maximum grant funding. Motion to table by Ed, second by Bill. Unanimous. Finance Committee motion to table by Will, second by Tom. Unanimous.
- ll. Berkshire Hills Reg. Vocational Transport & Tuition: Motion by Ed, second by Bill. Unanimous. Finance Committee motion by Tom, second by Will. Unanimous.

mm. Stabilization: Motion to approve by Ed, second by Bill. Unanimous.

Finance Committee motion by Tom, second by Will. Unanimous.

nn. Capital Stabilization: Motion to approve by Ed, second by Bill. Unanimous.

Finance Committee motion by Will, second by Tom. Unanimous.

3. Board Time

a. None

4. Citizen Speak

a. None

Meeting adjourned at 9:31pm

Respectfully submitted by Tate Coleman, Board Clerk.

FINANCE COMMITTEE DRAFT MINUTES 04/27/2021 (6:30pm)

Members Present: Anne O'Dwyer, Michelle Loubert, Tom Blauvelt, Meredith O'Connor, Phillip Orenstein

1. Called to order at 6:30pm by Anne O'Dwyer
2. Roll call vote: all members present
3. Approval of February 2 minutes
 - a. Michelle corrected a couple of typos. Motion by Tom to approve February 2 minutes as amended; seconded by Will. Approved, with Michelle abstaining.
4. No committee member reports
5. Update from Town Manager
 - a. Town Treasurer/Collector resigned last week. Everyone is working extra hours until a replacement is found.
 - b. Software conversion in Assessors' office complete.
 - c. Finance update (by Mark): Meals tax has taken a significant hit (~\$20,000 for Quarters 1 & 3- total of \$50,000). Marijuana revenue is generally stable; room occupancy is down; tax liens redeemed are up \$230,000. Motor vehicle excise revenue is down. Real estate tax collection rate is higher this year. Personal property taxes up by 8.6%. Pilots: recouped money from Hillcrest Education. Reduced alarm billing: will be recouped when billing becomes caught up. Overall, total revenues & property taxes up \$500,000 over last year.
 - d. Anne asked about the Historic District committee budget. Mark clarified that the increase is for a specific project.
6. Finance Committee business
 - a. BHRSD Budget: Anne presented. Town's assessment is up 4.9% (\$865,054). Stockbridge is seeing an increase as well. Tom moved that we recommend the school district funding to Town Meeting. Will seconded. Unanimous.
 - b. Elderly Tax Deferral Program: Vivian presented to the committee. She noted that taxes would not be increased by this program. Vivian would like to reduce real estate turnover with this program. Vivian continued with her presentation. At the end, Anne thanked Vivian for her research. Anne, Philip and Michelle asked a few clarifying questions. Anne also noted that she would like to hear how the Town can balance its budget if it is not bringing in certain revenue. Vivian responded that this revenue would go into Free Cash, where it would not be missed in the short run. Anne again thanked Vivian for her thorough and extensive research. Mark added that if anyone has questions prior to the May meeting, they should email Ross & Mark. Michelle noted that a committee should be formed to review this proposal and conduct further research.
7. Finance Committee Member Comments
 - a. Anne explained that she had talked to Sean regarding the Housatonic School repairs. Sean had informed Anne that the repairs would not be made within this fiscal year, so this year's Reserve Transfer Fund will not be able to be used. Mark recommended that this be incorporated into the buildings & grounds budget. Michelle noted how disappointed she is that a tarp and some plywood could not

be put up before the end of the Fiscal Year. Mark replied that he would not like to move forward with this until the Housatonic Improvement Committee formulates the final recommendation. Michelle stated that this was not brought up when the tarp and plywood was previously discussed. Eileen Mooney asked if a 2/3rd majority would be required at Town Meeting for this? Mark responded that we would not have to do so. Eileen asked why the decision was made to not include this item on the Finance Committee agenda. Mark noted that 20+ projects are currently underway, so this is one of many things the DPW is juggling at the moment. Trevor Forbes asked the Town/Finance Committee what it would take to force the Town to take some action. He suggested that the Town close the playground. Steve noted that he took his grandchildren to the playground last weekend and there was no glass. Eileen asked if there had been any attempts to find the school's interest in acquiring the property. Mark responded that it is hard to gauge how serious the interest is without an RFP.

- b. Michelle noted that while this is her last meeting, she certainly hopes the Town will consider having someone at the Finance Committee meetings to help record minutes.
 - c. Anne thanked Michelle and Will for their service on the committee.
8. Citizen Speak
- a. Trevor Forbes: Discussed marijuana revenues in Great Barrington—as other states begin legalizing marijuana, the Town's revenue will be reduced. A question as to steps the Finance Committee is taking. Anne responded that we always anticipated this would be a short-term windfall.
9. Meeting adjourned at 8:13pm

Respectfully submitted by Tate Coleman, Board Clerk



FOR 2022 03

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001 GENERAL FUND							
01122 SELECTBOARD/TOWN MANAGER							
01122 51105 SELECTBOARD	23,500.00	23,500.00	3,916.65	1,958.30	.00	19,583.35	16.7%
01122 51108 TOWN MANAGER	124,850.00	124,850.00	27,265.66	9,566.90	.00	97,584.34	21.8%
01122 51113 ADMINISTRATION	106,470.00	106,470.00	23,166.92	8,128.74	.00	83,303.08	21.8%
01122 51114 COMMITTEE CLERKS	6,000.00	6,000.00	138.50	48.50	.00	5,861.50	2.3%
01122 51200 INTERN	1,500.00	1,500.00	737.50	400.00	.00	762.50	49.2%
01122 51420 LONGEVITY PAY	500.00	500.00	.00	.00	.00	500.00	.0%
01122 52000 CONTRACTED SERVICES	48,000.00	48,000.00	8,000.00	8,000.00	.00	40,000.00	16.7%
01122 52300 PUBLICATIONS	2,500.00	2,500.00	.00	.00	1,500.00	1,000.00	60.0%
01122 53020 LEGAL FEES	90,000.00	90,000.00	10,321.12	8,197.87	75,003.88	4,675.00	94.8%
01122 53450 ADVERTISING	15,000.00	15,000.00	2,014.00	1,829.50	.00	12,986.00	13.4%
01122 54200 OFFICE SUPPLIES	3,000.00	3,000.00	1,494.25	1,262.77	.00	1,505.75	49.8%
01122 54230 PAPER SUPPLY	2,500.00	2,500.00	299.90	299.90	2,200.10	.00	100.0%
01122 57100 TRAVEL/TRAINING	10,000.00	10,000.00	.00	.00	500.00	9,500.00	5.0%
01122 57300 DUES & MEMBERSHIPS	5,000.00	5,000.00	2,674.00	250.00	.00	2,326.00	53.5%
TOTAL SELECTBOARD/TOWN MANAGER	438,820.00	438,820.00	80,028.50	39,942.48	79,203.98	279,587.52	36.3%
01131 FINANCE COMMITTEE							
01131 51900 CONTINGENCY	60,000.00	60,000.00	.00	.00	.00	60,000.00	.0%
01131 57100 TRAVEL/TRAINING	100.00	100.00	.00	.00	.00	100.00	.0%
01131 57300 DUES & MEMBERSHIPS	200.00	200.00	180.00	.00	.00	20.00	90.0%
01131 57800 RESERVE FUND	100,000.00	100,000.00	.00	.00	.00	100,000.00	.0%
TOTAL FINANCE COMMITTEE	160,300.00	160,300.00	180.00	.00	.00	160,120.00	.1%
01135 TOWN ACCOUNTANT							
01135 51107 FINANCE DRCTR/ACCT	109,245.00	109,245.00	23,857.47	8,371.04	.00	85,387.53	21.8%
01135 51113 FINANCIAL CLERK	10,250.00	10,250.00	201.96	128.52	.00	10,048.04	2.0%
01135 51114 A/P CLERK	5,200.00	5,200.00	1,151.90	1,151.90	.00	4,048.10	22.2%
01135 53010 AUDIT/ACCTG SERVICES	26,000.00	26,000.00	23,000.00	23,000.00	-23,000.00	26,000.00	.0%
01135 53070 CONSULTANTS (OTHER)	1,500.00	1,500.00	.00	.00	.00	1,500.00	.0%

FOR 2022 03

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01135 57100 TRAVEL/TRAINING	1,500.00	1,500.00	.00	.00	.00	1,500.00	.0%
01135 57300 DUES & MEMBERSHIPS	150.00	150.00	80.00	.00	.00	70.00	53.3%
TOTAL TOWN ACCOUNTANT	153,845.00	153,845.00	48,291.33	32,651.46	-23,000.00	128,553.67	16.4%
01136 TECHNOLOGY							
01136 51107 IT COORDINATOR	6,000.00	6,000.00	1,302.71	459.78	.00	4,697.29	21.7%
01136 52400 REPRS & MAINTNCE	20,000.00	19,520.12	3,657.03	1,194.16	12,179.82	3,683.27	81.1%
01136 52700 CONTRACTED SERVICES	25,000.00	27,500.00	22,500.00	.00	5,000.00	.00	100.0%
01136 53000 SOFTWARE LICENSES	140,000.00	134,388.00	112,080.04	1,000.00	11,726.00	10,581.96	92.1%
01136 53030 DATA SERVICES	24,000.00	26,992.00	7,405.67	5,033.67	19,586.33	.00	100.0%
01136 53400 TELEPHONE	20,000.00	20,599.88	9,254.61	7,407.45	11,345.27	.00	100.0%
TOTAL TECHNOLOGY	235,000.00	235,000.00	156,200.06	15,095.06	59,837.42	18,962.52	91.9%
01141 ASSESSORS							
01141 51106 PRINCIPAL ASSESSOR	86,700.00	86,700.00	18,934.44	6,643.66	.00	67,765.56	21.8%
01141 51109 BOARD OF ASSESSORS	1,200.00	1,200.00	.00	.00	.00	1,200.00	.0%
01141 51113 ADMIN ASSESSOR	57,355.00	57,355.00	12,525.18	4,394.80	.00	44,829.82	21.8%
01141 51420 LONGEVITY PAY	750.00	750.00	.00	.00	.00	750.00	.0%
01141 53010 CONTRACTED SERVICES	25,000.00	25,000.00	17,740.00	4,000.00	-1,500.00	8,760.00	65.0%
01141 54200 OFFICE SUPPLIES	2,000.00	2,000.00	404.99	130.00	.00	1,595.01	20.2%
01141 57100 TRAVEL/TRAINING	3,000.00	3,000.00	73.40	30.00	-28.28	2,954.88	1.5%
01141 57300 DUES & MEMBERSHIPS	500.00	500.00	122.50	122.50	.00	377.50	24.5%
01141 57800 RESERVE FUND TRANSFER	.00	.00	15,999.00	15,999.00	-3,310.75	-12,688.25	100.0%
TOTAL ASSESSORS	176,505.00	176,505.00	65,799.51	31,319.96	-4,839.03	115,544.52	34.5%
01146 COLLECTOR/TREASURER							
01146 51106 COLLECTOR/TREASURER	82,282.00	82,282.00	16,597.73	5,823.76	.00	65,684.27	20.2%
01146 51107 ASST COLLECTOR	51,115.00	51,115.00	11,091.52	3,834.29	.00	40,023.48	21.7%
01146 51113 FINANCIAL CLERK	30,750.00	30,750.00	722.71	291.25	.00	30,027.29	2.4%
01146 51114 PRKING CLRK STIPEND	1,200.00	1,200.00	176.24	88.12	.00	1,023.76	14.7%
01146 51300 OVERTIME	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
01146 51420 LONGEVITY PAY	200.00	200.00	.00	.00	.00	200.00	.0%

FOR 2022 03

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01146 53000 TX TITLE LITIGATION	10,000.00	10,000.00	.00	.00	6,000.00	4,000.00	60.0%
01146 53010 CONTRACTUAL SERVICES	19,000.00	19,000.00	.00	.00	.00	19,000.00	.0%
01146 53430 POSTAGE	12,000.00	12,000.00	5,000.00	.00	.00	7,000.00	41.7%
01146 53800 FINANCIAL SERVICES	1,500.00	1,500.00	.00	.00	.00	1,500.00	.0%
01146 54200 OFFICE SUPPLIES	7,000.00	7,000.00	40.78	.00	.00	6,959.22	.6%
01146 54202 OFFICE EQUIPMENT	5,800.00	5,800.00	585.00	.00	.00	5,215.00	10.1%
01146 57100 TRAVEL/TRAINING	2,500.00	2,500.00	351.39	.00	.00	2,148.61	14.1%
01146 57300 DUES & MEMBERSHIPS	200.00	200.00	50.00	.00	.00	150.00	25.0%
TOTAL COLLECTOR/TREASURER	224,547.00	224,547.00	34,615.37	11,023.81	6,000.00	183,931.63	18.1%
01161 TOWN CLERK/ELECTIONS							
01161 51106 TOWN CLERK	62,424.00	62,424.00	13,632.78	4,783.43	.00	48,791.22	21.8%
01161 51108 ELECTION WORKERS	2,500.00	2,500.00	.00	.00	.00	2,500.00	.0%
01161 51109 REGISTRAR	2,112.00	2,112.00	352.00	176.00	.00	1,760.00	16.7%
01161 51113 ASST TOWN CLERK	34,215.00	34,215.00	7,473.29	2,622.20	.00	26,741.71	21.8%
01161 51420 LONGEVITY PAY	300.00	300.00	.00	.00	.00	300.00	.0%
01161 52450 R/M EQUIP	2,700.00	2,700.00	2,500.00	800.00	.00	200.00	92.6%
01161 52470 PUBLICATIONS	7,200.00	7,200.00	1,195.00	.00	6,005.00	.00	100.0%
01161 52700 RECORD PRESERVATION	3,600.00	3,600.00	.00	.00	3,600.00	.00	100.0%
01161 54200 OFFICE SUPPLIES	3,500.00	3,500.00	72.88	23.56	2,427.12	1,000.00	71.4%
01161 55300 ELECTIONS	3,300.00	3,300.00	.00	.00	2,400.00	900.00	72.7%
01161 55800 OTHER SUPPLIES	2,950.00	2,950.00	.00	.00	400.00	2,550.00	13.6%
01161 57100 TRAVEL/TRAINING	4,500.00	4,500.00	280.00	280.00	2,000.00	2,220.00	50.7%
01161 57300 DUES & MEMBERSHIPS	500.00	500.00	110.00	.00	.00	390.00	22.0%
TOTAL TOWN CLERK/ELECTIONS	129,801.00	129,801.00	25,615.95	8,685.19	16,832.12	87,352.93	32.7%
01171 CONSERVATION							
01171 51112 CONSERVATION AGENT	24,772.00	24,772.00	5,317.65	1,890.72	.00	19,454.35	21.5%
01171 51113 BOARD CLERK	800.00	800.00	27.00	.00	.00	773.00	3.4%
01171 51420 LONGEVITY PAY	200.00	200.00	.00	.00	.00	200.00	.0%
01171 52470 LAND MAINT/TRAIL CREAT	5,000.00	5,000.00	.00	.00	5,000.00	.00	100.0%
01171 54200 OFFICE SUPPLIES	700.00	700.00	.00	.00	.00	700.00	.0%
01171 57300 DUES & MEMBERSHIPS	375.00	375.00	263.00	.00	.00	112.00	70.1%
TOTAL CONSERVATION	31,847.00	31,847.00	5,607.65	1,890.72	5,000.00	21,239.35	33.3%
01175 PLANNING BOARD							
01175 51113 PLANNING BD CLERK	5,100.00	5,100.00	1,023.00	372.00	.00	4,077.00	20.1%



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TOWN OF GREAT BARRINGTON
FY22 UDGET REPORT-THRU 9/30/21

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FOR 2022 03

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01175 53100 TRAINING	100.00	100.00	.00	.00	.00	100.00	.0%
01175 54200 OFFICE SUPPLIES	100.00	100.00	.00	.00	.00	100.00	.0%
01175 57300 DUES/SUBSCRIPTIONS	50.00	50.00	.00	.00	.00	50.00	.0%
TOTAL PLANNING BOARD	5,350.00	5,350.00	1,023.00	372.00	.00	4,327.00	19.1%
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01176 ZONING BOARD OF APPEALS							
01176 51113 ZBA CLERK	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
01176 53100 TRAINING	100.00	100.00	.00	.00	.00	100.00	.0%
01176 54200 OFFICE SUPPLIES	100.00	100.00	.00	.00	.00	100.00	.0%
01176 55860 SUBSCRIPTIONS	100.00	100.00	.00	.00	.00	100.00	.0%
TOTAL ZONING BOARD OF APPEALS	1,300.00	1,300.00	.00	.00	.00	1,300.00	.0%
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01177 PLANNING/COMMUNITY DEVELOPMENT							
01177 51107 ASST TWN MGR/PLNRR	104,040.00	104,040.00	22,837.05	8,087.98	.00	81,202.95	22.0%
01177 51112 STIPEND-AFF HOUSING	2,000.00	2,000.00	430.87	153.20	.00	1,569.13	21.5%
01177 51420 LONGEVITY PAY	300.00	300.00	.00	.00	.00	300.00	.0%
01177 54200 OFFICE SUPPLIES	500.00	500.00	.00	.00	.00	500.00	.0%
01177 56410 BERK REG PLAN COMM	2,000.00	2,000.00	.00	.00	2,000.00	.00	100.0%
01177 56411 ECON DEVELOPMENT	27,500.00	27,500.00	1,000.00	.00	24,000.00	2,500.00	90.9%
01177 57100 TRAVEL/TRAINING	2,000.00	2,000.00	250.00	.00	2,000.00	1,750.00	12.5%
01177 57300 DUES & MEMBERSHIPS	570.00	570.00	.00	.00	.00	570.00	.0%
TOTAL PLANNING/COMMUNITY DEVEL	138,910.00	138,910.00	24,517.92	8,241.18	26,000.00	88,392.08	36.4%
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01192 PUBLIC BUILDINGS							
01192 51106 CREW LEADER	55,470.00	55,470.00	12,111.36	4,249.60	.00	43,358.64	21.8%
01192 51115 HCC CUSTODIAN	7,500.00	7,500.00	1,250.00	625.00	.00	6,250.00	16.7%
01192 51135 WORKING FOREMAN	63,285.00	63,285.00	14,696.88	5,156.80	.00	48,588.12	23.2%
01192 51137 LABORER/OPERATOR	212,635.00	212,635.00	41,627.56	16,230.61	.00	171,007.44	19.6%
01192 51301 OVERTIME	12,000.00	12,000.00	3,142.82	640.18	.00	8,857.18	26.2%
01192 51420 LONGEVITY PAY	200.00	200.00	.00	.00	.00	200.00	.0%
01192 52110 ELECTRICITY	115,000.00	115,000.00	28,089.98	9,145.80	71,910.02	15,000.00	87.0%
01192 52120 GAS/OIL	75,000.00	75,000.00	557.15	415.24	61,442.85	13,000.00	82.7%

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01192 52310 WATER/SEWER	12,500.00	12,500.00	2,497.13	810.98	7,502.87	2,500.00	80.0%
01192 52410 REPAIRS-BLDG/GROUNDS	70,000.00	70,000.00	7,766.28	5,181.24	26,338.71	35,895.01	48.7%
01192 52700 CONTRACTED SERVICES	65,000.00	65,000.00	24,319.78	3,760.80	16,420.22	24,260.00	62.7%
01192 52920 TRASH REMOVAL	3,000.00	3,000.00	214.57	214.57	2,285.43	500.00	83.3%
01192 54300 PARK/CMTRY SUPPLIES	8,000.00	8,000.00	2,167.83	1,706.68	4,043.07	1,789.10	77.6%
01192 54500 CUSTODIAL SUPPLIES	16,000.00	16,000.00	1,056.80	656.90	11,943.20	3,000.00	81.3%
01192 55200 COURTHOUSE BLDG MNTNCE	22,000.00	22,000.00	129.99	.00	-200.00	22,070.01	-3.3%
TOTAL PUBLIC BUILDINGS	737,590.00	737,590.00	139,628.13	48,794.40	201,686.37	396,275.50	46.3%
01210 POLICE DEPARTMENT							
01210 51117 POLICE CHIEF	107,100.00	107,100.00	28,278.05	12,918.09	.00	78,821.95	26.4%
01210 51120 SERGEANTS	179,826.00	179,826.00	.00	.00	.00	179,826.00	.0%
01210 51121 PATROLMEN	967,832.00	967,832.00	230,213.86	71,433.00	.00	737,618.14	23.8%
01210 51123 POLICE SPECIALS	56,492.00	56,492.00	12,593.00	3,722.00	.00	43,899.00	22.3%
01210 51125 ADMINISTRATIVE ASST	55,000.00	55,000.00	12,011.42	4,214.56	.00	42,988.58	21.8%
01210 51128 COMM OUTREACH OFFCR	10,000.00	10,000.00	894.71	.00	.00	9,105.29	8.9%
01210 51131 PRKNG CNTRL OFFCR	16,450.00	16,450.00	3,552.63	1,304.87	.00	12,897.37	21.6%
01210 51300 OVERTIME	180,132.00	180,132.00	65,181.49	26,040.17	.00	114,950.51	36.2%
01210 51410 HOLIDAY PAY	63,425.00	63,425.00	8,254.52	4,153.16	.00	55,170.48	13.0%
01210 51420 LONGEVITY PAY	5,700.00	5,700.00	83.00	.00	.00	5,617.00	1.5%
01210 51900 EDUCATION/TUITION	10,000.00	10,000.00	1,202.67	1,202.67	.00	8,797.33	12.0%
01210 51920 UNIFORM ALLOWANCE	19,125.00	19,125.00	.00	.00	.00	19,125.00	.0%
01210 51930 TRAINING/EDUCATION	71,144.00	71,144.00	7,386.14	3,953.28	.00	63,757.86	10.4%
01210 52450 EQUIPMT MAINT/REPRS	1,315.00	1,315.00	510.00	510.00	.00	805.00	38.8%
01210 52900 CARE OF PRISONERS	1,500.00	1,500.00	16.98	.00	.00	1,483.02	1.1%
01210 54200 OFFICE SUPPLIES	7,500.00	7,500.00	600.02	303.87	2,399.98	4,500.00	40.0%
01210 54201 OFFICE EQUIPMENT	5,977.00	5,977.00	5,976.36	.00	.00	.64	100.0%
01210 54202 ADDTL EQUIPMENT	4,460.00	4,460.00	.00	.00	.00	4,460.00	.0%
01210 54800 VEHICULAR SUPPLIES	25,000.00	25,000.00	6,223.38	2,037.60	-1,313.97	20,090.59	19.6%
01210 55840 UNIFORMS	13,000.00	13,000.00	694.75	694.75	7,557.05	4,748.20	63.5%
01210 55850 CRIME PRVNTION/AMMO	14,864.00	14,864.00	2,859.44	.00	6,000.00	6,004.56	59.6%
01210 55860 SUBSCRIPTIONS	3,725.00	3,725.00	1,725.00	.00	.00	2,000.00	46.3%
01210 57100 TRAVEL/TRAINING	14,939.00	14,939.00	30.83	30.83	119.27	14,788.90	1.0%
01210 57300 DUES & MEMBERSHIPS	4,504.00	4,504.00	1,900.00	.00	.00	2,604.00	42.2%
TOTAL POLICE DEPARTMENT	1,839,010.00	1,839,010.00	390,188.25	132,518.85	14,762.33	1,434,059.42	22.0%
01220 FIRE DEPARTMENT							
01220 51113 CLERICAL	20,640.00	20,640.00	4,978.27	1,746.76	.00	15,661.73	24.1%



FOR 2022 03

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01220 51117 FIRE CHIEF	88,080.00	88,080.00	19,476.04	6,989.65	.00	68,603.96	22.1%
01220 51127 FIREFIGHTERS	140,000.00	140,000.00	23,546.60	12,183.10	.00	116,453.40	16.8%
01220 51129 FIRE INSPECTORS	173,000.00	173,000.00	38,555.82	14,426.22	.00	134,444.18	22.3%
01220 51300 OVERTIME	43,000.00	43,000.00	6,579.78	1,327.20	.00	36,420.22	15.3%
01220 51410 HOLIDAY PAY	11,000.00	11,000.00	.00	.00	.00	11,000.00	.0%
01220 51420 LONGEVITY PAY	400.00	400.00	.00	.00	.00	400.00	.0%
01220 52450 EQUIPMT MAINT/REPRS	48,000.00	48,000.00	7,137.42	3,792.86	33,168.92	7,693.66	84.0%
01220 52700 COMMUNICATIONS	4,000.00	4,000.00	1,673.88	.00	2,000.00	326.12	91.8%
01220 53800 HYDRANT RENTALS	110,900.00	110,900.00	7,426.68	3,713.34	102,140.12	433.20	99.6%
01220 54200 OFFICE SUPPLIES	900.00	900.00	.00	.00	.00	900.00	.0%
01220 55810 FIREFIGHTNG SUPPLIES	25,000.00	25,000.00	552.22	439.94	14,477.00	9,970.78	60.1%
01220 55811 FIRE PREVENTION	1,000.00	1,000.00	81.24	81.24	.00	918.76	8.1%
01220 57100 TRAVEL/TRAINING	7,000.00	7,000.00	3,443.92	473.92	2,200.00	1,356.08	80.6%
01220 57300 DUES & MEMBERSHIPS	2,000.00	2,000.00	1,240.00	.00	.00	760.00	62.0%
TOTAL FIRE DEPARTMENT	674,020.00	674,020.00	114,691.87	45,174.23	153,986.04	405,342.09	39.9%
01230 COMMUNICATIONS/EMERG MGMT							
01230 52450 EQUIPMENT MAINT/RPRS	9,000.00	9,000.00	4,920.00	4,920.00	80.00	4,000.00	55.6%
01230 52700 CONTRACTED SERVICES	8,655.00	8,655.00	5,510.00	.00	.00	3,145.00	63.7%
01230 54200 OFFICE SUPPLIES	350.00	350.00	66.58	66.58	.00	283.42	19.0%
01230 58500 ADDTNL EQPMNT	3,000.00	3,000.00	.00	.00	.00	3,000.00	.0%
TOTAL COMMUNICATIONS/EMERG MGM	21,005.00	21,005.00	10,496.58	4,986.58	80.00	10,428.42	50.4%
01241 BUILDING INSPECTOR							
01241 51107 BUILDING INSPECTOR	68,045.00	68,045.00	14,862.00	5,214.73	.00	53,183.00	21.8%
01241 51108 ASST INSPECTOR	52,255.00	52,255.00	11,411.80	4,004.14	.00	40,843.20	21.8%
01241 51113 CLERK	42,000.00	42,000.00	9,172.43	3,218.39	.00	32,827.57	21.8%
01241 51420 LONGEVITY PAY	1,450.00	1,450.00	.00	.00	.00	1,450.00	.0%
01241 52000 CONTRACTED SERVICES	3,600.00	3,600.00	810.00	.00	3,500.00	-710.00	119.7%
01241 52411 PROPERTY SECURITY	2,400.00	2,400.00	.00	.00	.00	2,400.00	.0%
01241 54200 OFFICE SUPPLIES	2,462.00	2,462.00	127.53	127.53	.00	2,334.47	5.2%
01241 57100 TRAVEL/TRAINING	4,400.00	4,400.00	446.08	270.24	.00	3,953.92	10.1%
01241 57300 DUES & MEMBERSHIPS	300.00	300.00	.00	.00	.00	300.00	.0%
TOTAL BUILDING INSPECTOR	176,912.00	176,912.00	36,829.84	12,835.03	3,500.00	136,582.16	22.8%
01292 ANIMAL CONTROL OFFICER							
01292 51107 ANIMAL CNTRL OFFCR	11,000.00	11,000.00	2,528.76	842.92	.00	8,471.24	23.0%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01292 53000 PROFESSIONAL SERVICES	500.00	500.00	.00	.00	.00	500.00	.0%
01292 55800 OTHER SUPPLIES	200.00	200.00	.00	.00	.00	200.00	.0%
01292 57100 TRAVEL/TRAINING	500.00	500.00	.00	.00	.00	500.00	.0%
TOTAL ANIMAL CONTROL OFFICER	12,200.00	12,200.00	2,528.76	842.92	.00	9,671.24	20.7%
01300 EDUCATION							
01300 53210 BHRSD ASSESSMENT	18,432,398.00	18,432,398.00	.00	.00	.00	18,432,398.00	.0%
TOTAL EDUCATION	18,432,398.00	18,432,398.00	.00	.00	.00	18,432,398.00	.0%
01422 DPW-HIGHWAY							
01422 51110 DPW SUPERINTENDENT	96,135.00	96,135.00	20,583.33	7,222.22	.00	75,551.67	21.4%
01422 51113 ADMINISTRATIVE ASST	42,350.00	42,350.00	9,248.87	3,245.22	.00	33,101.13	21.8%
01422 51115 TREE WARDEN	7,500.00	7,500.00	1,250.00	625.00	.00	6,250.00	16.7%
01422 51120 HGHW SUPERINTENDNT	85,420.00	85,420.00	18,600.36	6,526.44	.00	66,819.64	21.8%
01422 51134 MECHANIC	63,190.00	63,190.00	13,529.52	4,747.20	.00	49,660.48	21.4%
01422 51135 WORKING FOREMAN	68,645.00	68,645.00	14,696.88	5,156.80	.00	53,948.12	21.4%
01422 51136 LABORER/DRIVER	164,910.00	164,910.00	35,308.08	12,388.80	.00	129,601.92	21.4%
01422 51138 RECYCLING CTR STAFF	16,500.00	16,500.00	3,563.54	1,278.40	.00	12,936.46	21.6%
01422 51139 EQUIPMENT OPERATORS	184,780.00	184,780.00	39,562.56	13,881.60	.00	145,217.44	21.4%
01422 51300 SNOW & ICE OVERTIME	70,108.00	70,108.00	.00	.00	.00	70,108.00	.0%
01422 51301 OVERTIME	15,000.00	15,000.00	7,520.05	1,386.70	.00	7,479.95	50.1%
01422 51400 POLICE DETAILS	7,500.00	7,500.00	.00	.00	.00	7,500.00	.0%
01422 51420 LONGEVITY PAY	4,250.00	4,250.00	.00	.00	.00	4,250.00	.0%
01422 52110 STREET LIGHTS	125,000.00	125,000.00	26,466.53	18,191.77	23,533.47	75,000.00	40.0%
01422 52115 SEWER/WATER	1,000.00	1,000.00	263.64	.00	.00	736.36	100.0%
01422 52120 GAS	8,000.00	8,000.00	39.74	12.51	5,960.26	.00	75.0%
01422 52450 EQUIP MAINT/REPRS	95,000.00	95,000.00	4,548.22	2,541.90	39,019.44	2,000.00	45.9%
01422 52490 STREET MAINT/REPAIRS	125,000.00	125,000.00	19,879.52	16,610.91	46,319.53	58,800.95	53.0%
01422 52700 CONTRACTED SERVICES	55,000.00	55,000.00	980.00	.00	18,000.00	36,020.00	34.5%
01422 52701 TRASH HAULING	65,000.00	65,000.00	5,254.65	4,800.28	53,199.72	6,545.63	89.9%
01422 52702 HAZ WASTE CLLCN	6,000.00	6,000.00	5,954.00	.00	46.00	.00	100.0%
01422 52740 CLOTHING & UNIFORMS	25,000.00	25,000.00	1,763.09	1,626.33	17,236.91	6,000.00	76.0%
01422 53050 LANDFILL ENGRING	13,000.00	13,000.00	.00	.00	.00	13,000.00	.0%
01422 53810 TREE SERVICES	90,000.00	90,000.00	5,057.20	5,057.20	79,872.80	5,070.00	94.4%
01422 54200 OFFICE SUPPLIES	1,500.00	1,500.00	.00	.00	1,500.00	.00	100.0%
01422 54810 GAS & DIESEL	85,000.00	85,000.00	9,467.71	4,711.64	59,532.29	16,000.00	81.2%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01422 55300 PUBLIC WRKS SUPPLYS	35,000.00	35,000.00	4,288.06	3,237.23	10,608.77	20,103.17	42.6%
01422 55700 SNOW & ICE SUPPLIES	150,000.00	150,000.00	.00	.00	135,500.00	14,500.00	90.3%
01422 57100 TRAVEL/TRAINING	3,000.00	3,000.00	9.00	9.00	41.00	2,950.00	1.7%
01422 57300 DUES & MEMBERSHIPS	500.00	500.00	.00	.00	.00	500.00	.0%
01422 58541 HWY GRGE REMEDIATION	30,000.00	30,000.00	.00	.00	20,000.00	10,000.00	66.7%
TOTAL DPW-HIGHWAY	1,739,288.00	1,739,288.00	247,834.55	113,257.15	511,106.55	980,346.90	43.6%
01511 BOARD OF HEALTH							
01511 51129 HEALTH AGENT	53,325.00	53,325.00	12,044.29	4,485.46	.00	41,280.71	22.6%
01511 51130 HEALTH INSPECTOR	40,998.00	40,998.00	7,949.37	2,793.78	.00	33,048.63	19.4%
01511 51131 ANIMAL INSPECTOR	1,000.00	1,000.00	229.86	76.62	.00	770.14	23.0%
01511 51420 LONGEVITY PAY	200.00	200.00	.00	.00	.00	200.00	.0%
01511 52700 CONTRACTED SERVICES	11,880.00	11,880.00	1,450.00	750.00	8,127.40	2,302.60	80.6%
01511 57100 TRAVEL/TRAINING	3,400.00	3,400.00	65.80	65.80	.00	3,334.20	1.9%
01511 57300 DUES & MEMBERSHIPS	200.00	200.00	.00	.00	.00	200.00	.0%
01511 57800 SUPPLIES	2,500.00	2,500.00	157.68	10.18	.00	2,342.32	6.3%
TOTAL BOARD OF HEALTH	113,503.00	113,503.00	21,897.00	8,181.84	8,127.40	83,478.60	26.5%
01528 COMMUNITY SERVICES							
01528 57800 HUMAN SERVICES	30,000.00	30,000.00	.00	.00	.00	30,000.00	.0%
TOTAL COMMUNITY SERVICES	30,000.00	30,000.00	.00	.00	.00	30,000.00	.0%
01541 COUNCIL ON AGING							
01541 51106 COA DIRECTOR	57,145.00	57,145.00	12,733.12	5,174.28	.00	44,411.88	22.3%
01541 51109 VAN DRIVERS	36,420.00	36,420.00	.00	.00	.00	36,420.00	.0%
01541 51113 ADMIN ASSISTANT	20,640.00	20,640.00	4,978.22	1,746.74	.00	15,661.78	24.1%
01541 51115 CUSTODIAN	9,364.00	9,364.00	1,853.68	639.20	.00	7,510.32	19.8%
01541 51200 COORDINATOR(P/T)	2,500.00	2,500.00	1,385.50	510.00	.00	1,114.50	55.4%
01541 51420 LONGEVITY PAY	300.00	300.00	.00	.00	.00	300.00	.0%
01541 52450 EQUIP MAINT/REPRS	5,000.00	5,000.00	.00	.00	.00	5,000.00	.0%
01541 52700 ELDERLY TRANSPORTATION	12,500.00	12,500.00	.00	.00	.00	12,500.00	.0%
01541 53810 ACTIVITIES	7,950.00	7,950.00	712.00	198.08	1,500.00	5,738.00	27.8%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01541 54200 OFFICE SUPPLIES	2,800.00	2,800.00	147.20	.00	1,372.92	1,279.88	54.3%
01541 57100 TRAVEL/TRAINING	1,400.00	1,400.00	.00	.00	.00	1,400.00	.0%
01541 57300 DUES & MEMBERSHIPS	450.00	450.00	450.00	.00	.00	.00	100.0%
TOTAL COUNCIL ON AGING	156,469.00	156,469.00	22,259.72	8,268.30	2,872.92	131,336.36	16.1%
01543 VETERAN AFFAIRS							
01543 52710 VETERANS SERVICES	18,000.00	18,000.00	4,500.00	4,500.00	.00	13,500.00	25.0%
01543 54300 SUPPLIES	4,750.00	4,750.00	.00	.00	4,750.00	.00	100.0%
01543 57700 VETERANS BENEFITS	101,000.00	101,000.00	12,477.28	4,100.93	.00	88,522.72	12.4%
01543 57701 VETERANS DISTRICT	31,950.00	31,950.00	31,945.38	31,945.38	.00	4.62	100.0%
TOTAL VETERAN AFFAIRS	155,700.00	155,700.00	48,922.66	40,546.31	4,750.00	102,027.34	34.5%
01610 LIBRARIES							
01610 51143 HEAD LIBRARIAN	64,900.00	64,900.00	14,171.47	4,972.44	.00	50,728.53	21.8%
01610 51145 ASST LIBRARIANS	96,810.00	96,810.00	21,140.16	7,417.60	.00	75,669.84	21.8%
01610 51146 LIBRARY CLERKS	279,100.00	279,100.00	42,518.12	15,849.33	.00	236,581.88	15.2%
01610 51420 LONGEVITY PAY	1,300.00	1,300.00	.00	.00	.00	1,300.00	.0%
01610 52400 EQUIP MAINT & REPRS	3,200.00	3,200.00	900.00	745.00	.00	2,300.00	28.1%
01610 54200 OFFICE SUPPLIES	10,350.00	10,350.00	2,089.39	1,625.50	2,126.37	6,134.24	40.7%
01610 55800 NONPRINT MATERIALS	35,990.00	35,990.00	7,750.09	4,915.70	23,761.74	4,478.17	87.6%
01610 55860 BOOKS/SUBSCRIPTIONS	79,185.00	79,185.00	17,445.01	8,750.46	45,660.33	16,079.66	79.7%
01610 55861 PROGRAMMING SUPPLYS	3,170.00	3,170.00	1,039.84	891.85	.00	2,130.16	32.8%
01610 57100 TRAVEL/TRAINING	1,650.00	1,650.00	.00	.00	.00	1,650.00	.0%
01610 57300 DUES & MEMBERSHIPS	1,010.00	1,010.00	959.00	620.00	.00	51.00	95.0%
TOTAL LIBRARIES	576,665.00	576,665.00	108,013.08	45,787.88	71,548.44	397,103.48	31.1%
01650 PARKS & RECREATION							
01650 54201 PARK IMPROVEMENTS	9,500.00	9,500.00	1,184.03	1,184.03	.00	8,315.97	12.5%
01650 57803 LAKE MANAGEMENT	5,000.00	5,000.00	.00	.00	.00	5,000.00	.0%
01650 57805 YOUTH PROGRAMMING	95,000.00	95,000.00	31,297.40	31,297.40	63,702.60	.00	100.0%
01650 57810 WASTE MANAGEMENT	8,500.00	8,500.00	1,890.00	1,890.00	1,110.00	5,500.00	35.3%
TOTAL PARKS & RECREATION	118,000.00	118,000.00	34,371.43	34,371.43	64,812.60	18,815.97	84.1%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01691 VARIOUS BOARDS/COMMISSIONS							
01691 52400 HISTORICAL COMMISSION	7,470.00	7,470.00	.00	.00	.00	7,470.00	.0%
01691 52700 HISTORIC DISTRICTS COM	12,000.00	12,000.00	7,000.00	.00	.00	4,941.24	58.8%
01691 57800 AGRICULTURAL COMMISSIO	2,000.00	2,000.00	1,125.00	.00	.00	875.00	56.3%
01691 57820 SUSTAINABILITY COMM	500.00	500.00	.00	.00	.00	500.00	.0%
01691 57830 TRANSPORTATION_COMMITT	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
TOTAL VARIOUS BOARDS/COMMISSIO	22,970.00	22,970.00	8,183.76	7,000.00	.00	14,786.24	35.6%
01693 CELEBRATIONS							
01693 57800 CELEBRATIONS	5,000.00	5,000.00	830.72	.00	.00	4,169.28	16.6%
01693 57810 BAND PROGRAMS	7,500.00	7,500.00	7,500.00	.00	.00	.00	100.0%
TOTAL CELEBRATIONS	12,500.00	12,500.00	8,330.72	5,650.00	.00	4,169.28	66.6%
01752 DEBT SERVICE							
01752 59100 LONG TERM PRINCIPAL	1,657,099.00	1,657,099.00	.00	.00	.00	1,657,099.00	.0%
01752 59120 LONG TERM INTEREST	313,243.00	313,243.00	.00	.00	.00	313,243.00	.0%
01752 59130 SHORT TERM INTEREST	85,000.00	85,000.00	.00	.00	.00	85,000.00	.0%
01752 59150 DEBT ISSUANCE COSTS	12,500.00	12,500.00	.00	.00	.00	12,500.00	.0%
TOTAL DEBT SERVICE	2,067,842.00	2,067,842.00	.00	.00	.00	2,067,842.00	.0%
01820 STATE ASSESSMENTS							
01820 56380 BRPC ASSESSMENT	5,660.26	5,660.26	5,660.26	.00	.00	.00	100.0%
TOTAL STATE ASSESSMENTS	5,660.26	5,660.26	5,660.26	.00	.00	.00	100.0%
01911 RETIREMENT							
01911 51750 MEDICARE	76,500.00	76,500.00	16,048.49	5,668.34	.00	60,451.51	21.0%



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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01911 51760 RETIREMENT FUND	922,789.00	922,789.00	454,495.38	-2,538.53	.00	468,293.62	49.3%
01911 51950 RECRUIT/RETIREMENT	.00	.00	8,300.00	.00	-8,300.00	.00	.0%
TOTAL RETIREMENT	999,289.00	999,289.00	478,843.87	3,129.81	-8,300.00	528,745.13	47.1%
01945 INSURANCE							
01945 51710 WORKERS COMP	57,500.00	57,500.00	41,539.00	41,439.00	.00	15,961.00	72.2%
01945 51740 HEALTH/LIFE INS	1,695,200.00	1,695,200.00	424,884.18	145,026.24	.00	1,270,315.82	25.1%
01945 51741 DEDUCTIBLES	15,000.00	15,000.00	5,500.00	5,500.00	.00	9,500.00	36.7%
01945 57400 GENERAL INSURANCE	137,500.00	137,500.00	120,245.00	116,586.00	.00	17,255.00	87.5%
01945 57425 PUBLIC SAFETY INS	77,500.00	77,500.00	71,770.00	71,770.00	.00	5,730.00	92.6%
01945 57500 MEDICAL SERVICES	5,100.00	5,100.00	1,021.05	1,021.05	.00	4,078.95	20.0%
01945 57800 MISC EXPENSES	500.00	500.00	.00	.00	.00	500.00	.0%
01945 59610 ALLOCATION FROM WW	-183,600.00	-183,600.00	.00	.00	.00	-183,600.00	.0%
TOTAL INSURANCE	1,804,700.00	1,804,700.00	664,959.23	381,342.29	.00	1,139,740.77	36.8%
TOTAL GENERAL FUND	31,391,946.26	31,391,946.26	2,785,519.00	1,041,908.88	1,193,967.14	27,412,460.12	12.7%
TOTAL EXPENSES	31,391,946.26	31,391,946.26	2,785,519.00	1,041,908.88	1,193,967.14	27,412,460.12	12.7%
GRAND TOTAL	31,391,946.26	31,391,946.26	2,785,519.00	1,041,908.88	1,193,967.14	27,412,460.12	12.7%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
060 WASTEWATER TREATMENT							
60442 WASTEWATER TREATMENT							
60442 51133 SUPERINTENDENT	89,050.00	89,050.00	19,065.53	6,689.66	.00	69,984.47	21.4%
60442 51134 MECHANIC	61,955.00	61,955.00	5,113.48	403.36	.00	56,841.52	8.3%
60442 51136 LABORERS	52,120.00	52,120.00	10,333.44	3,394.56	.00	41,786.56	19.8%
60442 51137 LABORERS/DRIVERS	53,895.00	53,895.00	22,130.82	9,238.48	.00	31,764.18	41.1%
60442 51139 PLANT OPERATORS	59,865.00	59,865.00	13,625.85	5,064.86	.00	46,239.15	22.8%
60442 51140 PLANT OPERATOR	67,300.00	67,300.00	13,504.37	4,770.04	.00	53,795.63	20.1%
60442 51141 ASST PLANT OPERATOR	63,300.00	63,300.00	13,725.90	4,757.10	.00	49,574.10	21.7%
60442 51200 CLERICAL	19,555.00	19,555.00	1,274.49	286.11	.00	18,280.51	6.5%
60442 51300 OVERTIME	32,260.00	32,260.00	8,010.68	3,008.47	.00	24,249.32	24.8%
60442 51400 POLICE DETAILS	2,000.00	2,000.00	.00	.00	.00	2,000.00	.0%
60442 51420 LONGEVITY PAY	2,150.00	2,150.00	.00	.00	.00	2,150.00	.0%
60442 52110 ELECTRICITY	180,300.00	180,300.00	24,103.23	24,103.23	105,896.77	50,300.00	72.1%
60442 52120 GAS/OIL	29,000.00	29,000.00	150.81	150.81	14,849.19	14,000.00	51.7%
60442 52310 WATER	5,500.00	5,500.00	1,112.36	.00	887.64	3,500.00	36.4%
60442 52400 REPAIRS & MAINTENANCE	95,000.00	93,000.00	7,368.79	3,512.10	23,337.32	62,293.89	33.0%
60442 52740 UNIFORMS RENTAL	4,200.00	4,200.00	839.11	371.86	3,160.89	74,200.00	95.2%
60442 52800 CONTRACTED HAULING	214,000.00	214,000.00	28,758.81	16,470.81	111,241.19	74,000.00	65.4%
60442 52801 CONTRACTED SERVICES	21,000.00	21,000.00	5,236.37	3,892.97	10,912.00	4,851.63	76.9%
60442 52900 COLLECTION SYSTEM	53,000.00	53,000.00	3,176.12	3,018.48	15,000.00	34,823.88	34.3%
60442 53050 ENGINEERING/ARCHITECTU	11,000.00	11,000.00	.00	.00	.00	11,000.00	.0%
60442 53410 TELEPHONE	3,700.00	3,700.00	597.18	560.28	.00	3,102.82	16.1%
60442 53430 POSTAGE	4,000.00	4,000.00	.00	.00	.00	4,000.00	.0%
60442 54200 OFFICE SUPPLIES	2,600.00	2,600.00	81.65	.00	.00	2,518.35	3.1%
60442 54800 VEHICULAR SUPPLIES	4,500.00	4,500.00	763.69	712.98	.00	3,736.31	17.0%
60442 54810 GASOLINE	5,600.00	5,600.00	867.88	867.88	.00	.00	100.0%
60442 55800 CHEMICALS/SUPPLIES	102,000.00	102,000.00	8,015.19	5,443.42	4,732.12	81,301.06	20.3%
60442 55840 SAFETY EQUIPMENT	4,000.00	6,000.00	1,357.67	1,357.67	3,953.75	689.33	88.5%
60442 57100 TRAVEL/TRAINING	4,000.00	4,000.00	200.00	50.00	25.00	3,775.00	5.6%
60442 57400 GENERAL INSURANCE	37,500.00	37,500.00	37,443.00	37,443.00	.00	57.00	99.8%
60442 57401 WORKERS COMP INS	17,500.00	17,500.00	10,547.00	10,547.00	.00	6,953.00	60.3%
60442 57402 HEALTH/LIFE INS	161,300.00	161,300.00	.00	.00	.00	161,300.00	.0%
60442 57403 SS/MEDICARE	7,140.00	7,140.00	.00	.00	.00	7,140.00	.0%
60442 57404 RETIREMENT	91,410.00	91,410.00	45,704.36	.00	.00	45,705.64	50.0%
60442 57406 UNFUNDED EE BENEFITS	5,100.00	5,100.00	.00	.00	.00	5,100.00	.0%
60442 57407 TRANSFER TO GENERAL FU	183,600.00	183,600.00	.00	.00	.00	183,600.00	.0%
60442 59100 LONG TERM PRINCIPAL	463,604.00	463,604.00	.00	.00	.00	463,604.00	.0%
60442 59120 LONG TERM INTEREST	169,996.00	169,996.00	76,533.92	.00	.00	93,462.08	45.0%

FOR 2022 03

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
60442 59130 SHORT TERM INTEREST	20,000.00	20,000.00	.00	.00	.00	20,000.00	.0%
60442 59150 DEBT ISSUANCE COSTS	10,500.00	10,500.00	.00	.00	.00	10,500.00	.0%
TOTAL WASTEWATER TREATMENT	2,414,500.00	2,414,500.00	359,641.70	146,115.13	306,678.87	1,748,179.43	27.6%
TOTAL WASTEWATER TREATMENT	2,414,500.00	2,414,500.00	359,641.70	146,115.13	306,678.87	1,748,179.43	27.6%
TOTAL EXPENSES	2,414,500.00	2,414,500.00	359,641.70	146,115.13	306,678.87	1,748,179.43	
GRAND TOTAL	2,414,500.00	2,414,500.00	359,641.70	146,115.13	306,678.87	1,748,179.43	27.6%

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

**Finance Committee Draft for Discussion
Property Tax Deferrals for Seniors – Clause 41A
Review of Current Law and Potential Modification at Town Meeting**

- 1. Under Massachusetts General Law Ch 59, Section 5 Clause 41A, qualifying seniors may be able to delay payment of their property taxes.**
 - a. This deferral option became a Massachusetts State law [several decades ago]. There is extensive guidance provided by the state on how to implement and manage the program.
 - b. A property tax deferral does not eliminate a tax obligation (like an exemption does). Instead, it defers payment until the time when the eligible homeowner no longer owns the home – such as when it’s sold, transferred to a trust, or when the owner passes away.
 - c. At that point, the deferred property taxes, plus interest accrued during the year(s) of deferment, must be repaid to the city or town.
 - d. Seniors may defer payment of all or a part of the taxes owed each year so long as they continue to qualify, and the cumulative deferred taxes and accrued interest (State interest rate: 8% per year) are not more than 50% of the fair cash value of the property.
 - e. Repayment of deferred taxes and accrued interest is due when the property is sold or the death of the owner, unless your surviving spouse continues to defer. As of that date, the interest rate goes up to 16% (*this rate cannot be changed*)

- 2. The state has established eligibility criteria for the deferral and a Town’s legislative body may elect to modify the criteria (at a Town Meeting) with certain limitations**

- 3. Summary of current eligibility criteria included in State Law**
 - a. Age 65 or older
 - b. Resident of Mass for at least 10 years and owned property for 5 years
 - c. Resident’s income (gross receipts) for the previous calendar year cannot exceed \$20,000 (this income criteria applies to a single person or couple). Gross receipts include income from all sources.
 - d. Interest on deferred taxes accrues at 8% - and at 16% once resident no longer owns the home or is deceased.
 - e. Any existing mortgage lender must consent to the deferral.

- 4. Great Barrington can vote to modify these criteria at Town Meeting**
 - a. The gross income limit may be increased up to the income limit allowed for the “circuit breaker” state income tax credit for single non-head of household filers which for 2021 is \$62,000.
 - b. The interest rate on deferred taxes may be set at any rate below 8%.

- c. The Finance Committee recommendation to the Select Board is for an income limit of \$_____ and an interest rate of __%

5. Related observations and recommendations

- a. These assistance programs support seniors facing financial difficulties; however, we do not have the capability or data to quantify the need for senior tax assistance or predict the volume of applicants for the deferral program.
- b. While the deferral program operates under established state law, usage of the program will require significant time and resources from Town staff
- c. Town staff are researching various open questions on technical issues, some of which relate to circumstances that are unlikely but possible. These include excluding applicants with existing reverse mortgages and federal tax liens
- d. There is a long list of existing property tax exemption programs specified by the state with different complex criteria and application requirements. The Town should explore ways to provide more comprehensive guidance to Seniors on how to navigate the various options. Here is a list prepared by another town.
- e. In addition, we should seek to make sure are all eligible seniors are utilizing the State's Senior Circuit Breaker Tax credit program.

Impact on Town Finances - Looking at a single Year

Hypothetical Illustration on financial Impact over time

Results dependent on the Assumptions below

Prepared By P. Orenstein for Finance Committee discussions

Number of Residents deferring		5	
Their annual property tax deferral amount	\$	5,000	
Annual Deferral Amount	\$	25,000	
		With Tax Deferral	No Tax Deferral
Town Tax Assessments	\$	25,000,000	\$ 25,000,000
Tax payments deferred until sale/transfer of home	\$	25,000	0
Deferred Property Tax Receivable	\$	25,000	
Taxes received by the Town	\$	24,975,000	\$ 25,000,000
Percentage change Town tax receipts		0.100%	0.000%

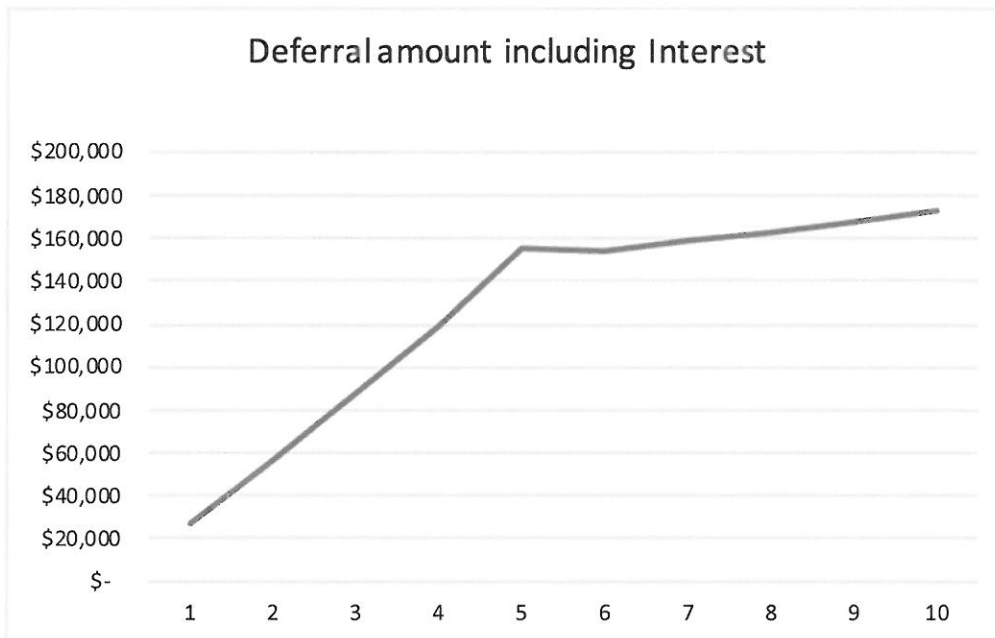
Senior Tax Deferral

Hypothetical Illustration on financial Impact over time

Results dependent on the Assumptions below

Prepared By P. Orenstein for Finance Committee discussions

Number of Residents deferring		5
Their annual property tax deferral amount	\$	5,000
Annual Deferral Amount	\$	25,000
Interest rate on deferred amounts		8%
Average length of deferral in years		6



DRAFT FOR DISCUSSION

November, 2021

The objective of this summary is to initiate a discussion of potential improvements to our budget process which would hopefully provide residents with additional clarity on Town expenditures. Hopefully there are other ideas to add to the list.

1. Maintain a schedule tracking the funding sources for Town capital projects, including projects completed, in process and planned for the future.

- a. This information is useful for many reasons, especially in instances where the actual project is completed months/years after the approval.
- b. When project work actually begins there may be questions/debate on the merits of the expenditure. At that point it would be helpful to easily review how it was funded and when it was approved by the Town.
- c. Debates over the use of taxpayer funds are always constructive and this information could quickly answer questions based on varying recollections of how projects are funded.
- d. Some of this information is in the budget binder under Tab 7 "FY Capital Requests" but these are just for the current year and subject to change.
- e. These funding sources can change over time for a variety of reasons – such variability makes its more important to provide this information.
- f. The schedule does not need to be perfect – but as it used by Town Staff and elected officials there hopefully will be an incentive to maintain its accuracy.

2. Schedule an annual review of previously approved but unissued/ not used borrowings

- a. The Town has a list of approximately \$15 million in fully approved borrowings that have not actually been used, some of which date back to 2011.
- b. These debt amounts are not included in Town's reported outstanding debt.
- c. These relate to a wide range of projects, some are very relevant and others may be outdated. Examples include:
 - i. May 2019 - \$3,750,000 of Approved but unissued borrowings for a new division street Bridge
 - ii. May 2014 – \$7,142,806 approved but unissued borrowings for Sewer system improvements
 - iii. May 2011 - \$575,000 for storm water systems
- d. The list could be included in the debt service obligations tab of the Budget Binder and the review could recommend the removal of items that are no longer needed.

3. Review Inclusion of reserves in Health and Life Insurance (account 51740). (Tab 6 page 29 of the budget binder)

- a. Why is a general reserve included in this budget item?
- b. How does it relate to the stabilization reserve?
- c. Is this the best way to record this reserve?

