

**TOWN OF GREAT BARRINGTON MASSACHUSETTS
FINANCE COMMITTEE MEETING
AGENDA**

**April 27, 2021
6:30 PM**

LOCATION: REMOTE MEETING VIA ZOOM

<https://us02web.zoom.us/j/8755172252?pwd=UTVBTE1wRmtxOE05bzZtdkRpY1JWZz09>

Meeting ID: 875 517 2252

Passcode: 123123

Dial in, audio only: +1 929 205 6099
(if dialing in: *6 - mute/unmute. *9 - raise hand)

Pursuant to Governor Baker's March 12, 2020 Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A §18, and the Governor's March 15, 2020 Order imposing strict limitation on the number of people that may gather in one place, this meeting of the Great Barrington Finance Committee will be conducted via remote participation to the greatest extent possible. Specific information and the general guidelines for remote participation by members of the public and/or parties with a right and/or requirement to attend this meeting can be found on the town's website, at www.townofgb.org. For this meeting, members of the public who wish to listen to the meeting may do so in the following manner: See instructions at the top of the agenda. No in-person attendance of members of the public will be permitted, but every effort will be made to ensure that the public can adequately access the proceedings in real time, via technological means. In the event that we are unable to do so, despite best efforts, we will post on the town's website an audio or video recording, transcript, or other comprehensive record of proceedings as soon as possible after the meeting.

1. Call to Order
2. Roll Call Vote
3. Approval of Minutes
 - February 2, 2021
4. Finance Committee member committee reports
5. Update from Town Manager & Finance Director
 - March 2021 Operating Budget & Wastewater Budget Reports
6. Finance Committee business
 - BHRSD School Budget – Town Assessment – Discussion/Vote
 - Elder Tax Deferral Program – Presentation & Discussion
7. Finance Committee Member Comments
8. Citizen Speak Time
9. Media Time
10. Adjournment

Pursuant to MGL, 7C 30A sec. 20(f), after notifying the Chair of the public body, any person may make a video or audio recording of an open session of a meeting of a public body, or may transmit the meeting through any medium. At the beginning of the meeting, the Chair shall inform other attendees of any such recordings. Any member of the public wishing to speak at the meeting must receive permission of the Chair.

**TOWN OF GREAT BARRINGTON
MASSACHUSETTS**

**FINANCE COMMITTEE MEETING
MINUTES**

**TUESDAY, FEBRUARY 2, 2021
6:30 PM**

LOCATION: REMOTE MEETING

Conducted via Conference Call

1. **Meeting was called to order** by Chairperson A. O'Dwyer, at 6:30 pm. The meeting opened with a reading aloud of Remote Meeting Guidelines provided in response to Governor Baker's March 12 and 15, 2020 Orders Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A §18, in response to strict limitation on the number of people that may gather in one place.
2. **Attendance roll call** was called by Chairman A. O'Dwyer, at 6:00 pm. A roll call verified that present at the meeting: T. Blauvelt, W. Curletti, M. Loubert, M. O'Connor, and A. O' Dwyer were all in attendance.

Also in attendance: Town Manager, M. Pruhenski; Finance Director, S. Carmel; and Selectboard Chair, S. Bannon; Selectboard member, E. Abrahams.

3. **Approval of Minutes**

Minutes of September 22, 2020 FC meeting. A motion was made and seconded to approve the minutes of the September 22, 2020 meeting. A. O'Dwyer noted one correction. Roll call vote to approve minutes as corrected: All voted to approve.

Minutes of December 15 2020 FC meeting. A motion was made and seconded to approve the minutes of the December 15, 2020 meeting. M. Loubert noted one correction. Roll call vote to approve minutes as corrected: All voted to approve

4. **Finance Committee member committee reports**

Community Preservation Committee. T. Blauvelt reported that the CPC at its January 19 2021 meeting had conducted its final review of projects/applicants, and will be recommending \$652,959 in CPC funding for projects for FY 2022 for approval at the Annual Town Meeting.

5. **Update from Town Manager**

M. Pruhenski reported to the committee that the town continues to have some e furloughed employees with the continued closure of some town facilities to the public; he also noted that several positions are not being filled in departments where work is lessened due to Covid restrictions. He also shared that at the request of the committee, Town staff had reached out Hillcrest Educational Center re: payment in lieu of taxes, and that the Center told the staff the non-profit anticipates making a payment in lieu of taxes this year, as they have in previous years.

6. **Update from Finance Director**

S. Carmel informed the committee that the Town's operating budgets are at approximately 50%, which is on par for the year. She also updated the committee on the Town's revenues, noting that just about all

indicators (e.g., collections, real-estate taxes, marijuana revenue) are robust or at least in line with prior years', although a few that would be expected to be hard-hit by Covid (e.g., meals and room taxes) are down. She further noted that the town had been able to leverage its AAA rating and the current low interest rates to secure a low interest loan to manage some of the town's debt. She also noted that the 2019 Audit is still in progress—the process made much slower due to Covid restrictions.

7. Finance Committee business

FY 2022 Budget & Financial Policy. The committee members reviewed the FY 2021 Budget Policy (available at: <https://www.townofgb.org/finance-committee>) and opted not to make any changes. A motion was made and seconded to approve FY 2022 Policy with no changes from FY 2021. Roll call vote: all voted to approve.

8. Finance Committee Member Comments

A. O'Dwyer informed the committee that citizen Vivian Orłowski had reported interest in presenting on the Elder Tax Deferral program at a future Finance Committee meeting. Committee member T. Blauvelt agreed to liaison with Ms. Orłowski re: this program. A. O'Dwyer shared that she had asked citizen Philip Orenstein to help in evaluating the financials of Southern Berkshire Ambulance Squad in anticipation of their request to the town for support in the FY 2022 budget. She also encouraged all in attendance to encourage citizens to run for the two open seats on the Finance Committee.

9. Citizen Speak Time/Media Speak Time

No comments.

10. Adjournment

Respectfully submitted,

Anne O'Dwyer

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TOWN OF GREAT BARRINGTON
FY21 BUDGET REPORT - THRU 3/31/21

P 1
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FOR 2021 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001 GENERAL FUND							
01122 SELECTBOARD/TOWN MANAGER							
01122 51105 SELECTBOARD	18,750.00	18,750.00	12,500.00	1,562.50	.00	6,250.00	66.7%
01122 51108 TOWN MANAGER	120,000.00	122,400.00	88,165.63	9,379.32	.00	34,234.37	72.0%
01122 51113 ADMINISTRATION	102,327.00	104,873.54	76,341.85	7,969.33	.00	28,531.69	72.8%
01122 51114 COMMITTEE CLERKS	7,500.00	5,350.00	1,240.17	362.04	.00	4,109.83	23.2%
01122 51136 TEMPORARY HELP	.00	2,000.00	1,938.00	.00	.00	62.00	96.9%
01122 51200 INTERN	1,000.00	1,300.00	1,064.50	.00	.00	235.50	81.9%
01122 51420 LONGEVITY PAY	1,250.00	750.00	750.00	.00	.00	.00	100.0%
01122 52000 CONTRACTED SERVICES	20,000.00	20,000.00	.00	.00	20,000.00	.00	100.0%
01122 52300 PUBLICATIONS	2,500.00	3,660.00	.00	.00	1,500.00	2,160.00	41.0%
01122 53020 LEGAL FEES	90,000.00	90,000.00	51,227.56	15,884.25	33,797.31	4,975.13	94.5%
01122 53070 CONSULTANTS	18,000.00	18,000.00	10,500.00	4,500.00	7,500.00	.00	100.0%
01122 53450 ADVERTISING	13,000.00	13,000.00	8,944.90	545.70	.00	4,055.10	68.8%
01122 54200 OFFICE SUPPLIES	5,000.00	5,000.00	3,465.50	737.91	1,417.18	117.32	97.7%
01122 54202 OFFICE EQUIPMENT	.00	2,400.00	1,198.00	1,198.00	.00	1,202.00	49.9%
01122 57100 TRAVEL/TRAINING	10,100.00	6,540.00	175.56	149.00	500.00	5,864.44	10.3%
01122 57300 DUES & MEMBERSHIPS	5,000.00	5,000.00	3,521.20	.00	.00	1,478.80	70.4%
TOTAL SELECTBOARD/TOWN MANAGER	414,427.00	419,023.54	261,032.87	42,288.05	64,714.49	93,276.18	77.7%
01131 FINANCE COMMITTEE							
01131 51900 CONTINGENCY	128,000.00	22,246.38	.00	.00	.00	22,246.38	.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	125,000.00	50,200.00	.00	.00	.00	50,200.00	.0%
TOTAL FINANCE COMMITTEE	253,300.00	72,746.38	180.00	.00	.00	72,566.38	.2%
01135 TOWN ACCOUNTANT							
01135 51107 TOWN ACCOUNTANT	105,000.00	107,100.00	77,144.83	8,206.90	.00	29,955.17	72.0%
01135 51113 FINANCIAL CLERK	9,400.00	9,588.00	.00	.00	.00	9,588.00	.0%
01135 51114 A/P CLERK	5,000.00	5,100.00	2,983.50	1,000.62	.00	2,116.50	58.5%

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TOWN OF GREAT BARRINGTON
FY21 BUDGET REPORT - THRU 3/31/21

P 2
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FOR 2021 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01135 53010 AUDIT/ACCTG SERVICES</u>	25,500.00	75,445.00	26,225.00	.00	23,720.00	25,500.00	66.2%
<u>01135 57100 TRAVEL/TRAINING</u>	1,500.00	775.00	39.99	.00	.00	735.01	5.2%
<u>01135 57300 DUES & MEMBERSHIPS</u>	150.00	150.00	80.00	.00	.00	70.00	53.3%
TOTAL TOWN ACCOUNTANT	146,550.00	198,158.00	106,473.32	9,207.52	23,720.00	67,964.68	65.7%
<u>01136 TECHNOLOGY</u>							
<u>01136 51107 IT COORDINATOR</u>	6,000.00	6,000.00	4,321.93	459.78	.00	1,678.07	72.0%
<u>01136 52400 REPRS & MAINTNCE</u>	15,000.00	7,475.00	7,503.36	2,105.41	.00	-28.36	100.4%*
<u>01136 52700 CONTRACTED SERVICES</u>	23,000.00	22,500.00	22,500.00	.00	.00	.00	100.0%
<u>01136 53000 SOFTWARE LICENSES</u>	128,650.00	129,975.00	128,956.06	495.00	1,500.00	-481.06	100.4%*
<u>01136 53030 DATA SERVICES</u>	22,500.00	26,200.00	14,119.48	876.00	11,912.56	167.96	99.4%
<u>01136 53400 TELEPHONE</u>	20,000.00	23,000.00	18,318.82	2,587.77	4,900.65	-219.47	101.0%*
<u>01136 57800 RESERVE FUND TRANSFER</u>	.00	15,000.00	5,994.55	5,994.55	.00	9,005.45	40.0%
TOTAL TECHNOLOGY	215,150.00	230,150.00	201,714.20	12,518.51	18,313.21	10,122.59	95.6%
<u>01141 ASSESSORS</u>							
<u>01141 51106 PRINCIPAL ASSESSOR</u>	72,000.00	73,440.00	49,857.55	5,399.67	.00	23,582.45	67.9%
<u>01141 51109 BOARD OF ASSESSORS</u>	1,200.00	1,200.00	600.00	.00	.00	600.00	50.0%
<u>01141 51113 ADMIN ASSESSOR</u>	55,125.00	56,227.50	40,501.02	4,308.62	.00	15,726.48	72.0%
<u>01141 51420 LONGEVITY PAY</u>	750.00	750.00	750.00	.00	.00	.00	100.0%
<u>01141 53010 CONTRACTED SERVICES</u>	20,000.00	20,000.00	14,540.00	9,740.00	.00	5,460.00	72.7%
<u>01141 54200 OFFICE SUPPLIES</u>	2,000.00	2,000.00	1,420.86	139.52	.00	579.14	71.0%
<u>01141 57100 TRAVEL/TRAINING</u>	3,000.00	3,000.00	.00	.00	.00	3,000.00	.0%
<u>01141 57300 DUES & MEMBERSHIPS</u>	500.00	500.00	210.00	.00	.00	290.00	42.0%
<u>01141 57800 RESERVE FUND TRANSFER</u>	.00	59,800.00	.00	.00	.00	59,800.00	.0%
TOTAL ASSESSORS	154,575.00	216,917.50	107,879.43	19,587.81	.00	109,038.07	49.7%
<u>01146 COLLECTOR/TREASURER</u>							
<u>01146 51106 COLLECTOR/TREASURER</u>	79,087.00	80,668.74	58,106.15	6,181.51	.00	22,562.59	72.0%
<u>01146 51107 ASST COLLECTOR</u>	48,000.00	48,960.00	34,574.70	3,678.16	.00	14,385.30	70.6%
<u>01146 51113 FINANCIAL CLERK</u>	28,200.00	28,764.00	596.70	257.04	.00	28,167.30	2.1%
<u>01146 51114 PRKING CLRK STIPEND</u>	1,150.00	1,150.00	.00	.00	.00	1,150.00	.0%

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TOWN OF GREAT BARRINGTON
FY21 BUDGET REPORT - THRU 3/31/21

P 3
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FOR 2021 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01146 51300 OVERTIME	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
01146 51420 LONGEVITY PAY	200.00	200.00	200.00	.00	.00	.00	100.0%
01146 53000 TX TITLE LITIGATION	12,100.00	24,960.90	12,296.85	.00	6,517.80	6,146.25	75.4%
01146 53010 CONTRACTUAL SERVICES	14,000.00	14,000.00	1,460.12	288.42	4,901.78	7,638.10	45.4%
01146 53430 POSTAGE	12,000.00	12,000.00	8,526.30	102.52	2,076.11	1,397.59	88.4%
01146 53800 FINANCIAL SERVICES	1,500.00	1,500.00	411.75	.00	438.25	650.00	56.7%
01146 54200 OFFICE SUPPLIES	7,000.00	7,000.00	3,536.49	803.62	.00	3,463.51	50.5%
01146 54202 OFFICE EQUIPMENT	1,500.00	1,500.00	565.00	.00	.00	935.00	37.7%
01146 57100 TRAVEL/TRAINING	2,500.00	2,500.00	40.00	.00	.00	2,460.00	1.6%
01146 57300 DUES & MEMBERSHIPS	200.00	200.00	50.00	.00	.00	150.00	25.0%
TOTAL COLLECTOR/TREASURER	208,437.00	224,403.64	120,364.06	11,311.27	13,933.94	90,105.64	59.8%
01161 TOWN CLERK/ELECTIONS							
01161 51106 TOWN CLERK	58,000.00	59,200.00	43,481.99	4,689.66	.00	15,718.01	73.4%
01161 51108 ELECTION WORKERS	8,000.00	8,000.00	6,595.75	.00	.00	1,404.25	82.4%
01161 51109 REGISTRAR	2,112.00	2,112.00	1,408.00	176.00	.00	704.00	66.7%
01161 51113 CLERICAL	25,886.00	26,403.72	16,634.16	2,570.40	.00	9,769.56	63.0%
01161 51420 LONGEVITY PAY	300.00	300.00	300.00	.00	.00	.00	100.0%
01161 52450 R/M EQUIP	2,500.00	2,815.00	2,815.00	200.00	.00	.00	100.0%
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	3,315.00	.00	285.00	.00	100.0%
01161 54200 OFFICE SUPPLIES	3,500.00	3,500.00	1,635.59	563.43	1,595.33	269.08	92.3%
01161 55300 ELECTIONS	12,000.00	12,000.00	2,748.19	.00	6,699.97	2,551.84	78.7%
01161 55800 OTHER SUPPLIES	2,600.00	2,600.00	2,994.30	.00	.00	-394.30	115.2%*
01161 57100 TRAVEL/TRAINING	4,500.00	4,185.00	.00	.00	2,000.00	2,185.00	47.8%
01161 57300 DUES & MEMBERSHIPS	500.00	500.00	320.00	.00	.00	180.00	64.0%
TOTAL TOWN CLERK/ELECTIONS	130,698.00	132,415.72	83,442.98	8,199.49	16,585.30	32,387.44	75.5%
01171 CONSERVATION							
01171 51112 CONSERVATION AGENT	23,810.00	24,286.20	17,430.37	1,859.24	.00	6,855.83	71.8%
01171 51113 BOARD CLERK	800.00	800.00	.00	.00	.00	800.00	.0%
01171 52470 LAND MAINT/TRAIL CREAT	5,000.00	5,000.00	5,000.00	.00	.00	.00	100.0%
01171 54200 OFFICE SUPPLIES	700.00	700.00	349.16	.00	.00	350.84	49.9%
01171 57300 DUES & MEMBERSHIPS	375.00	375.00	263.00	.00	.00	112.00	70.1%
TOTAL CONSERVATION	30,685.00	31,161.20	23,042.53	1,859.24	.00	8,118.67	73.9%
01172 HISTORIC DSTRCT COMMISSION							

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TOWN OF GREAT BARRINGTON
FY21 BUDGET REPORT - THRU 3/31/21

P 4
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FOR 2021 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01172 53999 REPAIRS/RESTORATION	.00	2,087.30	2,087.30	.00	.00	.00	100.0%
TOTAL HISTORIC DSTRCT CMMISSIO	.00	2,087.30	2,087.30	.00	.00	.00	100.0%
<u>01175 PLANNING BOARD</u>							
01175 51113 PLANNING BD CLERK	5,000.00	5,000.00	3,465.60	364.80	.00	1,534.40	69.3%
01175 54200 OFFICE SUPPLIES	200.00	200.00	34.46	.00	.00	165.54	17.2%
01175 57300 DUES/SUBSCRIPTIONS	50.00	50.00	28.00	.00	.00	22.00	56.0%
TOTAL PLANNING BOARD	5,250.00	5,250.00	3,528.06	364.80	.00	1,721.94	67.2%
<u>01176 ZONING BOARD OF APPEALS</u>							
01176 51113 ZBA CLERK	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
01176 54200 OFFICE SUPPLIES	200.00	200.00	.00	.00	.00	200.00	.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%
<u>01177 PLANNING/COMMUNITY DEVELOPMENT</u>							
01177 51107 ASST TWN MGR/PLNNR	100,000.00	102,000.00	73,471.21	7,816.08	.00	28,528.79	72.0%
01177 51112 STIPEND-AFF HOUSING	2,000.00	2,000.00	1,435.51	153.12	.00	564.49	71.8%
01177 51420 LONGEVITY PAY	300.00	300.00	300.00	.00	.00	.00	100.0%
01177 54200 OFFICE SUPPLIES	500.00	500.00	76.00	.00	.00	424.00	15.2%
01177 56410 BERK REG PLAN COMM	2,000.00	4,000.00	2,000.00	.00	2,000.00	.00	100.0%
01177 56411 ECON DEVELOPMENT	27,500.00	28,460.40	5,405.50	.00	20,554.90	2,500.00	91.2%
01177 57100 TRAVEL/TRAINING	2,000.00	2,000.00	350.00	325.00	.00	1,650.00	17.5%
01177 57300 DUES & MEMBERSHIPS	550.00	550.00	541.00	.00	.00	9.00	98.4%
TOTAL PLANNING/COMMUNITY DEVEL	134,850.00	139,810.40	83,579.22	8,294.20	22,554.90	33,676.28	75.9%
<u>01192 PUBLIC BUILDINGS</u>							
01192 51106 CREW LEADER	53,310.00	54,376.20	39,164.16	4,166.40	.00	15,212.04	72.0%

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TOWN OF GREAT BARRINGTON
FY21 BUDGET REPORT - THRU 3/31/21

P 5
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FOR 2021 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01192 51115 HCC CUSTODIAN</u>	7,500.00	7,500.00	5,000.00	625.00	.00	2,500.00	66.7%
<u>01192 51135 WORKING FOREMAN</u>	60,825.00	62,041.50	47,526.40	5,056.00	.00	14,515.10	76.6%
<u>01192 51137 LABORER/OPERATOR</u>	201,390.00	194,972.80	93,688.08	11,665.60	.00	101,284.72	48.1%
<u>01192 51301 OVERTIME</u>	10,000.00	10,200.00	9,134.74	.00	.00	1,065.26	89.6%
<u>01192 52110 ELECTRICITY</u>	107,000.00	118,383.78	86,255.70	7,375.24	20,128.08	12,000.00	89.9%
<u>01192 52120 GAS/OIL</u>	69,000.00	69,000.00	47,792.28	17,469.07	18,018.76	3,188.96	95.4%
<u>01192 52310 WATER/SEWER</u>	12,500.00	12,500.00	6,453.66	253.45	1,736.88	4,309.46	65.5%
<u>01192 52410 REPAIRS-BLDG/GROUNDS</u>	60,000.00	57,030.00	28,707.57	10,163.85	23,888.43	4,434.00	92.2%
<u>01192 52700 CONTRACTED SERVICES</u>	60,000.00	58,000.00	35,684.11	665.00	12,417.67	9,898.22	82.9%
<u>01192 52920 TRASH REMOVAL</u>	2,800.00	2,800.00	1,645.09	418.93	854.91	300.00	89.3%
<u>01192 54300 PARK/CMTRY SUPPLIES</u>	4,000.00	10,000.00	6,003.37	56.14	1,096.63	2,900.00	71.0%
<u>01192 54500 CUSTODIAL SUPPLIES</u>	14,000.00	14,000.00	7,258.12	880.34	5,273.09	1,468.79	89.5%
<u>01192 55200 COURTHOUSE BLDG MNTNCE</u>	22,000.00	22,000.00	7,870.75	1,283.75	.00	14,129.25	35.8%
TOTAL PUBLIC BUILDINGS	684,325.00	692,804.28	422,184.03	60,078.77	83,414.45	187,205.80	73.0%
01210 POLICE DEPARTMENT							
<u>01210 51117 POLICE CHIEF</u>	95,760.00	97,675.20	77,839.68	7,484.58	.00	19,835.52	79.7%
<u>01210 51121 PATROLMEN</u>	1,099,800.00	1,131,246.00	794,058.15	80,705.54	.00	337,187.85	70.2%
<u>01210 51123 POLICE SPECIALS</u>	58,500.00	59,670.00	20,381.07	1,590.86	.00	39,288.93	34.2%
<u>01210 51125 ADMINISTRATIVE ASST</u>	49,270.00	50,255.40	35,489.54	3,775.48	.00	14,765.86	70.6%
<u>01210 51131 PRKNG CNTRL OFFCR</u>	15,808.00	16,124.16	3,810.72	489.60	.00	12,313.44	23.6%
<u>01210 51300 OVERTIME</u>	175,000.00	178,500.00	147,964.07	9,777.30	.00	30,535.93	82.9%
<u>01210 51410 HOLIDAY PAY</u>	53,600.00	54,672.00	37,948.17	.00	.00	16,723.83	69.4%
<u>01210 51420 LONGEVITY PAY</u>	6,250.00	6,250.00	6,150.00	800.00	.00	100.00	98.4%
<u>01210 51910 STIPEND</u>	.00	3,500.00	3,500.00	.00	.00	.00	100.0%
<u>01210 51920 UNIFORM ALLOWANCE</u>	19,125.00	19,125.00	19,125.00	.00	.00	.00	100.0%
<u>01210 51930 TRAINING/EDUCATION</u>	61,500.00	69,427.94	24,793.28	2,800.29	6,697.94	37,936.72	45.4%
<u>01210 52450 EQUIPMNT MAINT/REPRS</u>	1,635.00	1,635.00	1,568.78	6.78	.00	66.22	95.9%
<u>01210 52900 CARE OF PRISONERS</u>	1,500.00	1,500.00	463.42	.00	.00	1,036.58	30.9%
<u>01210 54200 OFFICE SUPPLIES</u>	7,500.00	7,500.00	3,895.06	359.29	3,194.33	410.61	94.5%
<u>01210 54201 OFFICE EQUIPMENT</u>	3,050.00	3,050.00	1,394.00	.00	.00	1,656.00	45.7%
<u>01210 54202 ADDTL EQUIPMENT</u>	4,250.00	4,250.00	2,839.00	.00	.00	1,411.00	66.8%
<u>01210 54800 VEHICULAR SUPPLIES</u>	20,000.00	20,000.00	5,277.68	85.00	12,050.67	2,671.65	86.6%
<u>01210 55840 UNIFORMS</u>	13,000.00	13,000.00	10,507.67	2,050.43	3,971.77	-1,479.44	111.4%*
<u>01210 55850 CRIME PRVNTION/AMMO</u>	13,140.00	13,140.00	2,929.08	270.55	.00	10,210.92	22.3%
<u>01210 55860 SUBSCRIPTIONS</u>	2,345.00	2,345.00	1,725.00	.00	.00	620.00	73.6%
<u>01210 57100 TRAVEL/TRAINING</u>	18,000.00	18,000.00	9,118.73	400.40	175.90	8,705.37	51.6%
<u>01210 57300 DUES & MEMBERSHIPS</u>	4,314.00	4,314.00	3,121.00	.00	.00	1,193.00	72.3%
TOTAL POLICE DEPARTMENT	1,723,347.00	1,775,179.70	1,213,899.10	110,596.10	26,090.61	535,189.99	69.9%
01220 FIRE DEPARTMENT							

04/22/2021 16:38
1184scarmel

TOWN OF GREAT BARRINGTON
FY21 BUDGET REPORT - THRU 3/31/21

P 6
glytddbud

FOR 2021 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01220 51113 CLERICAL	19,836.00	20,232.72	13,806.72	1,468.80	.00	6,426.00	68.2%
01220 51117 FIRE CHIEF	84,660.00	86,353.20	62,200.36	6,617.06	.00	24,152.84	72.0%
01220 51127 FIREFIGHTERS	140,000.00	142,800.00	83,190.83	5,651.35	.00	59,609.17	58.3%
01220 51129 FIRE INSPECTORS	150,000.00	153,000.00	110,061.61	11,529.70	.00	42,938.39	71.9%
01220 51300 OVERTIME	37,000.00	37,740.00	16,285.97	1,026.44	.00	21,454.03	43.2%
01220 51420 LONGEVITY PAY	200.00	200.00	200.00	.00	.00	.00	100.0%
01220 52450 EQUIPMNT MAINT/REPRS	44,000.00	44,000.00	34,116.89	16,805.64	5,884.53	3,998.58	90.9%
01220 52700 COMMUNICATIONS	5,000.00	5,000.00	2,290.53	772.53	1,107.47	1,602.00	68.0%
01220 53800 HYDRANT RENTALS	110,000.00	110,000.00	78,194.32	19,855.04	31,372.48	433.20	99.6%
01220 54200 OFFICE SUPPLIES	800.00	800.00	216.35	41.11	.00	583.65	27.0%
01220 55810 FIREFGHTNG SUPPLIES	25,000.00	25,000.00	14,217.64	2,962.83	4,795.14	5,987.22	76.1%
01220 55811 FIRE PREVENTION	1,000.00	.00	.00	.00	.00	.00	.0%
01220 57100 TRAVEL/TRAINING	5,000.00	8,750.00	8,594.63	270.00	.00	155.37	98.2%
01220 57300 DUES & MEMBERSHIPS	2,000.00	2,000.00	1,695.00	.00	.00	305.00	84.8%
TOTAL FIRE DEPARTMENT	624,496.00	635,875.92	425,070.85	67,000.50	43,159.62	167,645.45	73.6%
01230 COMMUNICATIONS/EMERG MGMT							
01230 52450 EQUIPMENT MAINT/RPRS	9,000.00	9,000.00	5,531.15	.00	80.00	3,388.85	62.3%
01230 52700 CONTRACTED SERVICES	8,615.00	8,615.00	8,614.93	.00	.00	.07	100.0%
01230 54200 OFFICE SUPPLIES	350.00	350.00	.00	.00	.00	350.00	.0%
01230 58500 ADDTNL EQPMNT	3,138.00	3,138.00	.00	.00	.00	3,138.00	.0%
TOTAL COMMUNICATIONS/EMERG MGM	21,103.00	21,103.00	14,146.08	.00	80.00	6,876.92	67.4%
01241 BUILDING INSPECTOR							
01241 51107 BUILDING INSPECTOR	65,400.00	66,708.00	48,057.31	5,112.48	.00	18,650.69	72.0%
01241 51108 ASST INSPECTOR	50,225.00	51,229.50	36,901.02	3,925.64	.00	14,328.48	72.0%
01241 51113 CLERK	37,276.00	38,021.52	27,386.00	2,913.41	.00	10,635.52	72.0%
01241 51420 LONGEVITY PAY	1,050.00	1,050.00	1,050.00	.00	.00	.00	100.0%
01241 52000 CONTRACTED SERVICES	3,500.00	3,500.00	.00	.00	3,500.00	.00	100.0%
01241 52411 PROPRTY SECURITY	2,400.00	2,400.00	.00	.00	.00	2,400.00	.0%
01241 54200 OFFICE SUPPLIES	2,462.00	2,462.00	1,908.91	.00	.00	553.09	77.5%
01241 57100 TRAVEL/TRAINING	4,400.00	4,400.00	1,125.37	91.84	.00	3,274.63	25.6%
01241 57300 DUES & MEMBERSHIPS	300.00	300.00	145.00	.00	.00	155.00	48.3%
TOTAL BUILDING INSPECTOR	167,013.00	170,071.02	116,573.61	12,043.37	3,500.00	49,997.41	70.6%
01292 ANIMAL CONTROL OFFICER							

04/22/2021 16:38
1184scarmel

TOWN OF GREAT BARRINGTON
FY21 BUDGET REPORT - THRU 3/31/21

P 7
glytdbud

FOR 2021 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01292 51107 ANIMAL CNTRL OFFCR	11,000.00	11,000.00	7,923.44	842.92	.00	3,076.56	72.0%
01292 53000 PROFESSIONAL SERVICES	500.00	500.00	275.00	175.00	.00	225.00	55.0%
01292 55800 OTHER SUPPLIES	200.00	200.00	.00	.00	.00	200.00	.0%
01292 57100 TRAVEL/TRAINING	770.00	770.00	.00	.00	.00	770.00	.0%
01292 57300 DUES & MEMBERSHIPS	50.00	50.00	.00	.00	.00	50.00	.0%
TOTAL ANIMAL CONTROL OFFICER	12,520.00	12,520.00	8,198.44	1,017.92	.00	4,321.56	65.5%
01300 EDUCATION							
01300 53210 BHRSD ASSESSMENT	17,567,344.00	17,567,344.00	13,175,497.50	4,391,832.50	.00	4,391,846.50	75.0%
01300 58160 FY21 ATM#13 OOD EXPS	123,000.00	123,000.00	21,835.30	20,875.30	38,080.00	63,084.70	48.7%
TOTAL EDUCATION	17,690,344.00	17,690,344.00	13,197,332.80	4,412,707.80	38,080.00	4,454,931.20	74.8%
01422 DPW-HIGHWAY							
01422 51110 DPW SUPERINTENDENT	87,340.00	89,086.80	64,482.91	7,041.67	.00	24,603.89	72.4%
01422 51113 ADMINISTRATIVE ASST	39,000.00	39,780.00	28,653.86	3,048.29	.00	11,126.14	72.0%
01422 51115 TREE WARDEN	7,500.00	7,500.00	5,000.00	625.00	.00	2,500.00	66.7%
01422 51120 HGHWY SUPERINTENDNT	73,055.00	83,745.00	69,852.17	6,398.46	.00	13,892.83	83.4%
01422 51134 MECHANIC	59,550.00	60,741.00	43,751.36	4,654.40	.00	16,989.64	72.0%
01422 51135 WORKING FOREMAN	64,690.00	65,983.80	47,526.40	5,056.00	.00	18,457.40	72.0%
01422 51136 LABORER/DRIVER	155,350.00	158,457.00	114,153.60	12,144.00	.00	44,303.40	72.0%
01422 51138 RECYCLING CTR STAFF	16,185.00	16,508.70	12,117.74	1,229.60	.00	4,390.96	73.4%
01422 51139 EQUIPMENT OPERATORS	174,205.00	177,689.10	127,960.32	13,612.80	.00	49,728.78	72.0%
01422 51300 SNOW & ICE OVERTIME	70,108.00	70,108.00	70,265.81	6,207.83	.00	-157.81	100.2%*
01422 51301 OVERTIME	14,000.00	14,280.00	11,368.62	189.60	.00	2,911.38	79.6%
01422 51420 LONGEVITY PAY	3,750.00	3,750.00	3,393.75	.00	.00	356.25	90.5%
01422 52110 STREET LIGHTS	140,000.00	140,837.62	88,843.00	11,772.08	36,994.62	15,000.00	89.3%
01422 52115 SEWER/WATER	1,000.00	1,000.00	598.14	.00	1.56	400.30	60.0%
01422 52120 GAS	6,500.00	6,500.00	3,509.87	1,275.58	2,490.13	500.00	92.3%
01422 52450 EQUIP MAINT/REPRS	70,000.00	70,255.00	41,987.49	5,734.36	24,256.93	4,010.58	94.3%
01422 52490 STREET MAINT/REPAIRS	110,000.00	110,000.00	75,896.46	5,927.27	21,815.24	12,288.30	88.8%
01422 52700 CONTRACTED SERVICES	51,000.00	44,800.00	39,260.55	9,128.00	4,705.45	834.00	98.1%
01422 52701 TRASH HAULING	55,000.00	55,000.00	40,181.25	7,929.41	7,028.70	7,790.05	85.8%
01422 52702 HAZ WASTE CLLCTN	10,000.00	10,000.00	5,356.87	.00	.00	4,643.13	53.6%
01422 52740 CLOTHING & UNIFORMS	16,000.00	16,500.00	12,364.42	1,670.24	4,095.58	40.00	99.8%
01422 53050 LANDFILL ENGNRING	12,000.00	12,716.42	.00	.00	716.42	12,000.00	5.6%

04/22/2021 16:38
1184scarmel

TOWN OF GREAT BARRINGTON
FY21 BUDGET REPORT - THRU 3/31/21

P 8
glytddbud

FOR 2021 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01422 53810 TREE SERVICES	85,000.00	90,000.00	84,824.62	25,912.34	9,371.98	-4,196.60	104.7%*
01422 54200 OFFICE SUPPLIES	1,500.00	1,500.00	501.52	.00	.00	998.48	33.4%
01422 54810 GAS & DIESEL	90,000.00	90,000.00	49,598.47	13,777.67	35,401.53	5,000.00	94.4%
01422 55300 PUBLIC WRKS SUPPLYS	28,000.00	33,500.00	19,279.74	2,919.62	12,991.01	1,229.25	96.3%
01422 55700 SNOW & ICE SUPPLIES	150,000.00	150,000.00	133,379.44	72,395.35	29,762.62	-13,142.06	108.8%*
01422 57100 INSTATE TRAVEL	3,000.00	3,000.00	.00	.00	75.00	2,925.00	2.5%
01422 57300 DUES & MEMBERSHIPS	200.00	400.00	210.00	.00	.00	190.00	52.5%
01422 58541 HWY GRGE REMEDITION	30,000.00	30,000.00	.00	.00	.00	30,000.00	.0%
TOTAL DPW-HIGHWAY	1,623,933.00	1,653,638.44	1,194,318.38	218,649.57	189,706.77	269,613.29	83.7%
01491 DPW-CEMETERY/PARKS							
01491 58400 PARKS IMPROVEMENTS	.00	2,799.00	2,742.52	.00	.00	56.48	98.0%
TOTAL DPW-CEMETERY/PARKS	.00	2,799.00	2,742.52	.00	.00	56.48	98.0%
01511 BOARD OF HEALTH							
01511 51129 HEALTH AGENT	51,250.00	52,275.00	37,653.96	4,005.74	.00	14,621.04	72.0%
01511 51130 HEALTH INSPECTOR	48,425.00	49,393.50	23,707.00	2,871.00	.00	25,686.50	48.0%
01511 51131 ANIMAL INSPECTOR	1,000.00	1,000.00	720.23	76.62	.00	279.77	72.0%
01511 52700 CONTRACTED SERVICES	11,000.00	11,000.00	4,023.00	529.00	5,577.00	1,400.00	87.3%
01511 57100 TRAVEL/TRAINING	3,400.00	3,400.00	208.38	.00	.00	3,191.62	6.1%
01511 57300 DUES & MEMBERSHIPS	200.00	200.00	100.00	.00	.00	100.00	50.0%
01511 57800 SUPPLIES	2,500.00	2,500.00	784.64	383.17	.00	1,715.36	31.4%
TOTAL BOARD OF HEALTH	117,775.00	119,768.50	67,197.21	7,865.53	5,577.00	46,994.29	60.8%
01528 COMMUNITY SERVICES							
01528 57800 HUMAN SERVICES	25,000.00	6,500.00	.00	.00	.00	6,500.00	.0%
01528 57803 BREIN CENTER	.00	1,000.00	1,000.00	1,000.00	.00	.00	100.0%
01528 57805 ELIZABETH FREEMAN CENT	.00	4,000.00	4,000.00	4,000.00	.00	.00	100.0%
01528 57806 GREENAGERS	.00	3,000.00	3,000.00	3,000.00	.00	.00	100.0%
01528 57810 GT BARRINGTON LAND CON	.00	1,500.00	1,500.00	1,500.00	.00	.00	100.0%
01528 57814 ELDER SERVICES	.00	1,000.00	1,000.00	1,000.00	.00	.00	100.0%
01528 57818 COMM HEALTH PRGRM	.00	3,000.00	3,000.00	3,000.00	.00	.00	100.0%

04/22/2021 16:38
1184scarmel

TOWN OF GREAT BARRINGTON
FY21 BUDGET REPORT - THRU 3/31/21

P 9
glytddb

FOR 2021 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01528 57819 HEVREH</u>	.00	5,000.00	5,000.00	5,000.00	.00	.00	100.0%
TOTAL COMMUNITY SERVICES	25,000.00	25,000.00	18,500.00	18,500.00	.00	6,500.00	74.0%
<u>01541 COUNCIL ON AGING</u>							
<u>01541 51106 COA DIRECTOR</u>	54,925.00	56,023.50	40,351.38	4,292.70	.00	15,672.12	72.0%
<u>01541 51113 ADMIN ASSISTANT</u>	19,836.00	20,232.72	13,806.72	1,468.80	.00	6,426.00	68.2%
<u>01541 51115 CUSTODIAN</u>	9,000.00	9,180.00	5,779.12	614.80	.00	3,400.88	63.0%
<u>01541 51420 LONGEVITY PAY</u>	200.00	200.00	200.00	.00	.00	.00	100.0%
<u>01541 52450 EQUIP MAINT/REPRS</u>	5,000.00	5,000.00	1,003.13	13.85	.00	3,996.87	20.1%
<u>01541 52700 ELDERLY TRANSPORTATION</u>	45,900.00	45,900.00	5,547.99	.00	.00	40,352.01	12.1%
<u>01541 53810 ACTIVITIES</u>	7,950.00	7,950.00	1,190.67	.00	2,812.17	3,947.16	50.4%
<u>01541 54200 OFFICE SUPPLIES</u>	2,500.00	2,500.00	1,091.74	106.96	848.06	560.20	77.6%
<u>01541 57100 TRAVEL/TRAINING</u>	1,400.00	1,400.00	146.16	.00	.00	1,253.84	10.4%
<u>01541 57300 DUES & MEMBERSHIPS</u>	450.00	450.00	213.02	213.02	.00	236.98	47.3%
TOTAL COUNCIL ON AGING	147,161.00	148,836.22	69,329.93	6,710.13	3,660.23	75,846.06	49.0%
<u>01543 VETERAN AFFAIRS</u>							
<u>01543 52710 VETERANS SERVICES</u>	6,000.00	6,000.00	3,000.00	.00	.00	3,000.00	50.0%
<u>01543 54300 SUPPLIES</u>	3,000.00	3,000.00	.00	.00	3,000.00	.00	100.0%
<u>01543 57700 VETERANS BENEFITS</u>	102,500.00	102,500.00	56,278.79	12,837.13	.00	46,221.21	54.9%
<u>01543 57701 VETERANS DISTRICT</u>	32,200.00	32,200.00	32,195.28	.00	.00	4.72	100.0%
TOTAL VETERAN AFFAIRS	143,700.00	143,700.00	91,474.07	12,837.13	3,000.00	49,225.93	65.7%
<u>01610 LIBRARIES</u>							
<u>01610 51143 HEAD LIBRARIAN</u>	62,375.00	63,622.50	45,824.47	4,874.94	.00	17,798.03	72.0%
<u>01610 51145 ASST LIBRARIANS</u>	93,045.00	94,905.90	68,371.93	7,273.61	.00	26,533.97	72.0%
<u>01610 51146 LIBRARY CLERKS</u>	268,260.00	273,625.20	106,241.56	10,501.12	.00	167,383.64	38.8%
<u>01610 51420 LONGEVITY PAY</u>	1,800.00	1,800.00	1,200.00	.00	.00	600.00	66.7%
<u>01610 51910 STIPEND</u>	.00	1,000.00	1,800.00	.00	.00	-800.00	180.0%*
<u>01610 52400 EQUIP MAINT & REPRS</u>	3,200.00	3,200.00	2,701.48	.00	.00	498.52	84.4%
<u>01610 54200 OFFICE SUPPLIES</u>	10,346.00	10,346.00	5,244.91	205.76	2,672.83	2,428.26	76.5%
<u>01610 55800 NONPRINT MATERIALS</u>	35,896.00	36,017.90	21,877.26	2,730.28	13,577.50	563.14	98.4%

04/22/2021 16:38
1184scarmel

TOWN OF GREAT BARRINGTON
FY21 BUDGET REPORT - THRU 3/31/21

P 10
glytdbud

FOR 2021 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01610 55860 BOOKS/SUBSCRIPTIONS</u>	79,181.00	79,230.75	45,694.01	4,745.63	28,458.96	5,077.78	93.6%
<u>01610 55861 PROGRAMMING SUPPLYS</u>	3,167.00	3,167.00	1,791.47	160.21	4.40	1,371.13	56.7%
<u>01610 57100 TRAVEL/TRAINING</u>	1,648.00	1,648.00	914.88	.00	.00	733.12	55.5%
<u>01610 57300 DUES & MEMBERSHIPS</u>	1,040.00	1,040.00	959.00	.00	.00	81.00	92.2%
TOTAL LIBRARIES	559,958.00	569,603.25	302,620.97	30,491.55	44,713.69	222,268.59	61.0%
<u>01650 PARKS & RECREATION</u>							
<u>01650 52400 MAINT & RPRS</u>	8,000.00	8,000.00	3,712.61	.00	.00	4,287.39	46.4%
<u>01650 54201 PARK IMPROVEMENTS</u>	7,500.00	7,500.00	5,526.50	.00	1,500.00	473.50	93.7%
<u>01650 57803 LAKE MANAGEMENT</u>	8,000.00	8,000.00	.00	.00	.00	8,000.00	.0%
<u>01650 57805 YOUTH PROGRAMMING</u>	85,000.00	85,000.00	65,152.96	.00	18,010.00	1,837.04	97.8%
<u>01650 57810 WASTE MANAGEMENT</u>	6,500.00	6,500.00	1,945.00	.00	2,055.00	2,500.00	61.5%
TOTAL PARKS & RECREATION	115,000.00	115,000.00	76,337.07	.00	21,565.00	17,097.93	85.1%
<u>01691 VARIOUS BOARDS/COMMISSIONS</u>							
<u>01691 52400 HISTORICAL COMMISSION</u>	7,470.00	7,470.00	.00	.00	.00	7,470.00	.0%
<u>01691 52700 HISTORIC DISTRICTS COM</u>	4,000.00	4,000.00	.00	.00	.00	4,000.00	.0%
<u>01691 57800 AGRICULTURAL COMMISSIO</u>	2,000.00	2,000.00	475.00	.00	.00	1,525.00	23.8%
<u>01691 57810 DUBOIS COMMITTEE</u>	5,000.00	5,000.00	3,350.00	3,350.00	.00	1,650.00	67.0%
<u>01691 57820 SUSTAINABILITY COMM</u>	500.00	500.00	.00	.00	.00	500.00	.0%
<u>01691 57830 TRANSPORTATION COMMITT</u>	1,000.00	1,000.00	300.00	300.00	.00	700.00	30.0%
TOTAL VARIOUS BOARDS/COMMISSIO	19,970.00	19,970.00	4,125.00	3,650.00	.00	15,845.00	20.7%
<u>01693 CELEBRATIONS</u>							
<u>01693 57800 CELEBRATIONS</u>	5,000.00	5,000.00	234.59	.00	.00	4,765.41	4.7%
<u>01693 57810 BAND PROGRAMS</u>	4,000.00	4,000.00	4,000.00	.00	.00	.00	100.0%
TOTAL CELEBRATIONS	9,000.00	9,000.00	4,234.59	.00	.00	4,765.41	47.1%
<u>01752 DEBT SERVICE</u>							
<u>01752 59100 LONG TERM PRINCIPAL</u>	1,275,000.00	1,275,000.00	.00	.00	.00	1,275,000.00	.0%

04/22/2021 16:38
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TOWN OF GREAT BARRINGTON
FY21 BUDGET REPORT - THRU 3/31/21

P 11
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FOR 2021 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01752 59120 LONG TERM INTEREST</u>	244,450.00	244,450.00	122,225.00	.00	.00	122,225.00	50.0%
<u>01752 59130 SHORT TERM INTEREST</u>	271,166.00	272,340.00	272,339.59	.00	.00	.41	100.0%
<u>01752 59150 DEBT ISSUANCE COSTS</u>	12,500.00	11,326.00	11,326.00	11,326.00	.00	.00	100.0%
TOTAL DEBT SERVICE	1,803,116.00	1,803,116.00	405,890.59	11,326.00	.00	1,397,225.41	22.5%
01820 STATE ASSESSMENTS							
<u>01820 56380 BRPC ASSESSMENT</u>	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							
<u>01911 51750 MEDICARE</u>	74,500.00	74,500.00	49,903.82	5,154.59	.00	24,596.18	67.0%
<u>01911 51760 RETIREMENT FUND</u>	865,911.00	865,911.00	855,425.84	1,054.72	.00	10,485.16	98.8%
<u>01911 51950 RECRUIT/RETIRMENT</u>	25,000.00	25,000.00	13,274.00	13,274.00	.00	11,726.00	53.1%
TOTAL RETIREMENT	965,411.00	965,411.00	918,603.66	19,483.31	.00	46,807.34	95.2%
01945 INSURANCE							
<u>01945 51710 WORKERS COMP</u>	65,000.00	65,000.00	51,625.80	.00	.00	13,374.20	79.4%
<u>01945 51740 HEALTH/LIFE INS</u>	1,645,200.00	1,645,200.00	1,251,116.96	139,871.80	2,200.00	391,883.04	76.2%
<u>01945 51741 DEDUCTIBLES</u>	20,000.00	20,000.00	1,000.00	.00	.00	19,000.00	5.0%
<u>01945 57400 GENERAL INSURANCE</u>	140,000.00	140,000.00	125,136.36	1,649.00	.00	14,863.64	89.4%
<u>01945 57425 PUBLIC SAFETY INS</u>	69,752.00	69,752.00	65,202.55	.00	.00	4,549.45	93.5%
<u>01945 57500 MEDICAL SERVICES</u>	5,000.00	5,000.00	3,345.72	1,419.89	.00	1,654.28	66.9%
<u>01945 57800 MISC EXPENSES</u>	500.00	500.00	.00	.00	.00	500.00	.0%
<u>01945 59610 ALLOCATION FROM WW</u>	-180,000.00	-180,000.00	-90,000.00	.00	.00	-90,000.00	50.0%*
TOTAL INSURANCE	1,765,452.00	1,765,452.00	1,407,427.39	142,940.69	2,200.00	355,824.61	79.8%
TOTAL GENERAL FUND	29,919,506.26	30,018,276.27	20,959,190.52	5,249,529.26	624,569.21	8,434,516.54	71.9%
TOTAL EXPENSES	29,919,506.26	30,018,276.27	20,959,190.52	5,249,529.26	624,569.21	8,434,516.54	
GRAND TOTAL	29,919,506.26	30,018,276.27	20,959,190.52	5,249,529.26	624,569.21	8,434,516.54	71.9%

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TOWN OF GREAT BARRINGTON
FY21 BUDGET REPORT - THRU 3/31/21

P 1
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FOR 2021 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
060 WASTEWATER TREATMENT							
60442 WASTEWATER TREATMENT							
60442 51133 SUPERINTENDENT	77,225.00	87,769.50	61,640.21	6,689.66	.00	26,129.29	70.2%
60442 51137 LABORERS/DRIVERS	218,980.00	218,359.60	122,831.74	13,067.21	.00	95,527.86	56.3%
60442 51139 PLANT OPERATORS	125,520.00	124,030.40	67,662.08	9,729.60	.00	56,368.32	54.6%
60442 51200 CLERICAL	18,792.00	19,167.84	2,971.60	870.40	.00	16,196.24	15.5%
60442 51300 OVERTIME	31,000.00	31,620.00	24,490.35	2,498.81	.00	7,129.65	77.5%
60442 51420 LONGEVITY PAY	2,450.00	2,450.00	1,972.96	.00	.00	477.04	80.5%
60442 51900 CONTINGENCY	15,000.00	5,569.66	.00	.00	.00	5,569.66	.0%
60442 52110 ELECTRICITY	176,800.00	197,800.00	76,187.85	9,459.57	114,971.24	6,640.91	96.6%
60442 52120 GAS/OIL	29,000.00	29,000.00	5,776.61	.00	.00	23,223.39	19.9%
60442 52310 WATER	5,500.00	5,500.00	1,233.18	.00	.00	4,266.82	22.4%
60442 52400 REPAIRS & MAINTENANCE	86,200.00	82,700.00	36,039.14	4,398.52	.00	46,660.86	43.6%
60442 52740 UNIFORMS RENTAL	3,500.00	3,500.00	2,514.39	596.71	.00	985.61	71.8%
60442 52800 CONTRACTED HAULING	164,000.00	214,000.00	99,689.65	18,329.49	64,310.35	50,000.00	76.6%
60442 52801 CONTRACTED SERVICES	10,000.00	16,000.00	11,683.12	3,855.00	.00	4,316.88	73.0%
60442 52900 COLLECTION SYSTEM	55,000.00	49,000.00	12,781.90	5,799.72	.00	36,218.10	26.1%
60442 53020 LEGAL	2,500.00	2,500.00	.00	.00	.00	2,500.00	.0%
60442 53050 ENGINEERING/ARCHITECTU	11,000.00	11,000.00	.00	.00	.00	11,000.00	.0%
60442 53410 TELEPHONE	3,000.00	3,000.00	845.02	166.79	.00	2,154.98	28.2%
60442 53430 POSTAGE	4,000.00	4,000.00	.00	.00	.00	4,000.00	.0%
60442 53800 OTHER SERVICES	5,600.00	5,600.00	2,129.64	116.62	.00	3,470.36	38.0%
60442 54200 OFFICE SUPPLIES	2,500.00	6,000.00	2,631.74	1,755.00	.00	3,368.26	43.9%
60442 54800 VEHICULAR SUPPLIES	4,000.00	4,000.00	1,202.56	247.25	.00	2,797.44	30.1%
60442 54810 GASOLINE	5,600.00	5,600.00	3,416.09	1,151.56	.00	2,183.91	61.0%
60442 55800 CHEMICALS/SUPPLIES	99,600.00	99,600.00	44,463.21	492.68	38,823.82	16,312.97	83.6%
60442 55840 SAFETY EQUIPMENT	4,000.00	4,000.00	1,815.75	300.00	.00	2,184.25	45.4%
60442 57100 TRAVEL/TRAINING	4,000.00	4,000.00	186.00	.00	25.00	3,789.00	5.3%
60442 57400 GENERAL INSURANCE	39,480.00	37,525.37	34,163.05	.00	.00	3,362.32	91.0%
60442 57401 WORKERS COMP INS	13,125.00	15,079.63	15,079.63	.00	.00	.00	100.0%
60442 57402 HEALTH/LIFE INS	156,600.00	156,600.00	412.50	.00	.00	156,187.50	.3%
60442 57403 SS/MEDICARE	7,000.00	7,000.00	.00	.00	.00	7,000.00	.0%
60442 57404 RETIREMENT	85,669.00	85,669.00	85,668.56	.00	.00	.44	100.0%
60442 57406 UNFUNDED EE BENEFITS	5,100.00	5,100.00	.00	.00	.00	5,100.00	.0%
60442 57407 TRANSFER TO GENERAL FU	180,000.00	180,000.00	90,000.00	.00	.00	90,000.00	50.0%
60442 58402 MAIN ST CCTV/MAIN UPGR	.00	11,133.25	.00	.00	11,133.25	.00	100.0%
60442 58406 PROJECTS-OTHER	.00	80,615.84	.00	.00	80,615.84	.00	100.0%
60442 59100 LONG TERM PRINCIPAL	462,392.00	462,392.00	382,391.01	.00	.00	80,000.99	82.7%
60442 59120 LONG TERM INTEREST	157,390.00	157,390.00	164,964.24	.00	.00	-7,574.24	104.8%*

04/22/2021 16:42
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TOWN OF GREAT BARRINGTON
FY21 BUDGET REPORT - THRU 3/31/21

P 2
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FOR 2021 09

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>60442 59130 SHORT TERM INTEREST</u>	26,450.00	26,450.00	21,790.00	.00	.00	4,660.00	82.4%
<u>60442 59150 DEBT ISSUANCE COSTS</u>	25,000.00	25,000.00	.00	.00	.00	25,000.00	.0%
TOTAL WASTEWATER TREATMENT	2,322,973.00	2,485,722.09	1,378,633.78	79,524.59	309,879.50	797,208.81	67.9%
TOTAL WASTEWATER TREATMENT	2,322,973.00	2,485,722.09	1,378,633.78	79,524.59	309,879.50	797,208.81	67.9%
TOTAL EXPENSES	2,322,973.00	2,485,722.09	1,378,633.78	79,524.59	309,879.50	797,208.81	
GRAND TOTAL	2,322,973.00	2,485,722.09	1,378,633.78	79,524.59	309,879.50	797,208.81	67.9%

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Fiscal 2022 Budget Projection

	FY2021 Town Meeting Budget	FY2021 Budget at Tax Rate	FY2022 Proposed Budget	\$ Change from FY21 Tax Rate	% Change from FY21 Tax Rate
REVENUE:					
Tax Levy	\$ 24,669,626	\$ 24,636,380	\$ 24,991,333	\$ 354,953	1.4%
State Aid	\$ 1,199,148	\$ 1,187,368	\$ 1,195,215	\$ 7,847	0.7%
Local Receipts	\$ 2,000,000	\$ 2,024,500	\$ 2,025,000	\$ 500	0.0%
Enterprise Funds	\$ 2,322,973	\$ 2,372,973	\$ 2,414,500	\$ 41,527	1.7%
Free Cash to Reduce Tax Levy	\$ 2,529,000	\$ 2,529,000	\$ 3,525,000	\$ 996,000	39.4%
Retained Earnings/Enterprise Funds	\$ -	\$ -	\$ 20,000	\$ 20,000	0.0%
Free Cash for Special Article Funding	\$ -	\$ -	\$ 860,880	\$ 860,880	100.0%
TOTAL REVENUE	\$ 32,720,747	\$ 32,750,221	\$ 35,031,928	\$ 2,281,707	7.0%
TO BE RAISED:					
Town Budget	\$ 12,223,502	\$ 12,223,502	\$ 12,928,888	\$ 705,386	5.8%
School Budget Assessment	\$ 17,567,344	\$ 17,567,344	\$ 18,432,398	\$ 865,054	4.9%
Enterprise Fund (Wastewater)	\$ 2,322,973	\$ 2,372,973	\$ 2,414,500	\$ 41,527	1.7%
Total Budget	\$ 32,113,819	\$ 32,163,819	\$ 33,775,786	\$ 1,611,967	
Special Articles	\$ 350,000	\$ 350,000	\$ 840,000	\$ 490,000	140.0%
Capital Items (non-borrowing)	\$ -	\$ -	\$ 179,030	\$ 179,030	100.0%
State Assessments	\$ 83,081	\$ 83,081	\$ 61,643	\$ (21,438)	-25.8%
State Offsets	\$ 13,045	\$ 12,543	\$ 14,808	\$ 2,265	18.1%
Berkshire Regional Planning Assessment	\$ 5,802	\$ 5,660	\$ 5,661	\$ 1	0.0%
Other Amounts to be Raised (tax title litigation funds)	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Snow & Ice Deficit	\$ -	\$ -	\$ -	\$ -	0.0%
Other Deficits to be Raised (grant deficit)	\$ -	\$ 6	\$ -	\$ (6)	0.0%
Abatements/Exemptions	\$ 150,000	\$ 130,112	\$ 150,000	\$ 19,888	15.3%
Total Assessments and Other Amounts to Be Raised	\$ 256,928	\$ 236,402	\$ 237,112	\$ 710	
TOTAL TO BE RAISED	\$ 32,720,747	\$ 32,750,221	\$ 35,031,928	\$ 2,281,707	7.0%

Elderly Tax Deferral Safety Net Pilot Program

To enable longtime older residents to stay in the community, while providing the Town with a secured community-based investment

Presentation by Vivian Orłowski for Great Barrington Selectboard - Monday, March 22, 2021

Thank you for this opportunity to start the discussion about an Elderly Tax Deferral Safety Net Pilot Program for Great Barrington. This is especially relevant during these uncertain times. All of us are facing challenges, so why should the Selectboard consider a pilot program focused on the elderly? Well, it's one of the few ways that—**without having to spend any money and with minimal staff time—we can aid the people who have helped make this town what it is today.**

Why Focus on Seniors?

1. Seniors are the ones who **purchased their homes back 20, 30, 40 or more years ago**. But now, due to retirement, they're caught in the **financial crunch** between fixed incomes and rising property assessments and taxes. The influx of big city home buyers adds new pressures. If seniors can't afford property taxes and have to sell their homes, they'll be competing with others for very scarce affordable homes or rentals.
2. According to the Chair of our Council on Aging, the Senior Center staff hears from many seniors **struggling with difficult financial pressures**. One example comes from a friend who had a personal encounter in Town Hall. She told me: *"I'll always remember being in line a couple of years ago behind an older woman who was paying her taxes, but didn't have the money. She asked the clerk to charge it to her credit card. The clerk warned her about the high interest rates — and a surcharge by the town — but the woman said she had no other choice."* My friend then said, *"I felt so bad for her."*
3. Seniors are **most at risk from Covid-19 and other life-threatening illnesses**, which disproportionately affect older people. However, it's really not just about the seniors. Caregiving responsibilities and financial stress have a spillover impact on their families. So on the upside: helping seniors has a positive ripple effect in helping their caregivers and families. For example, *A middle-aged friend told me that she and her husband have been stretched financially by also having to help her ailing mother pay property taxes so her mother could age-in-place.*
4. This is a tried and true program. Many decades ago, Massachusetts state laws established the tax deferral legal framework for those 65 or older who were domiciled here for at least 10 consecutive years. **More than 100 towns in Massachusetts** have adopted and updated this original framework, most for those 65 or older, but some made 60 the qualifying age, while others raised the limit to 70 or older.
5. The state statute requires payment upon sale of the home or death of the homeowner—which is statistically much more likely to happen to those over 65. So the **town is likely to get full payment, plus interest, sooner** by making seniors the only age group eligible for tax deferral as established by the state statute. The Associate Assessor in Newton said that their records show, of a total of 469 deferred taxes which have been paid, the **average time span of the deferral has been less than 6 years (5.86 years).**

Deferral is Not an Expense and Doesn't Change Tax Rates

Why doesn't the deferral count as an expense? How can we provide such a safety net without increasing taxes on anyone? In a deferral program, **the town does NOT reduce any senior's taxes** or give them any funds. **The town gets all taxes due—just paid later with interest!** Repayment is **secured by first lien on the deed.**

To be clear, the Elderly Tax Deferral Safety Net is different from the exemption programs that GB already has for low-income seniors. Exemption programs are limited to only low-income residents and they do very slightly reduce overall revenues for the town.

Town Finances Secured with the Flexibility of Annual Control

If Great Barrington starts a five year trial pilot program, many postponed tax payments could be repaid within that time cycle. None of my research showed towns having to raise taxes or cut future deferrals due to a safety net program. At recent GB budget meetings, the town manager, with approval by the Selectboard and Finance Committee, conservatively allocated a large amount for free cash. This continues a fiscally healthy trend from the current fiscal year, when **Massachusetts Department of Revenue data showed free cash comprising 18% of the GB budget**, among the larger percentages in the entire state.

Each year, towns have discretion on how much annual interest to charge. Many just get the equivalent of what they'd earn on free cash. Those that want to help the most people lower their interest rate to less than 1%. Newton sets their interest according to the Federal Discount Rate and now charges ¼ %. Other towns like Sudbury seek to break even around 2%. Some tie annual interest to the rate of the 10-Year US Treasury Bond. Those towns that greatly restrict the program can go as high as the 8% allowed in the state statute passed many decades ago, but that's very out-of-date and punitive in the current low interest economy.

Many towns increase qualifying annual income levels far above the low \$20,000 maximum originally set by the state statute. Data from 2017 shows **towns often set moderate income ranges from \$40,000 to \$70,000 to qualify**. Some towns simply base qualifying income on the annual levels for the **Senior Circuit Breaker** set by the Massachusetts Department of Revenue. This reduces administrative work for the town.

When Newton raised the eligible income from \$60,000 to \$86,000 they expected a big increase in applicants. **But that didn't happen. Seniors don't want to put a lien on their homes unless they're in a crisis. Middle income families have emergencies** such as debilitating illness, accidents, death, divorce, job loss, business bankruptcy and other crises, which can result in major financial setbacks. That's when the **Elderly Tax Deferral Safety Net is like an insurance policy you hope you'll never need to use**, but are glad to know that it's there, **just in case**. So it provides **peace of mind**, even to seniors and their families who don't foresee ever needing it.

Great Barrington Can Benefit from Other Towns' Extensive Experience

We don't have to reinvent the wheel. We can learn from the towns that have extensive experience running successful programs. For example, the **Town of Sudbury has had an Elderly Tax Deferral program for almost 30 years**. They started in 1993 based on the state statute and in 2002 they expanded eligibility.

Recently, I spoke with **Sudbury's Director of Assessing**. She's headed the department for about 5 years and previously was Associate Assessor for many years. She said they get about 20 to 30 applications per year for elderly tax deferral. This is in a town almost 3 times the size of Great Barrington. Proportionately that might mean 7 to 10 applications per year here. Many deferral applications in Sudbury are from the same people who apply for the statutory senior exemptions, so the Director of Assessing said there's overlap and not much extra administrative work. Their Assessors Office has a total **staff of 3 people for a town of 20,000** and they don't require any additional staffing for tax deferrals.

When I asked what works well with Sudbury's program, the Director of Assessing noted that it was very helpful that **seniors can decide on a year-to-year** basis if they need to defer **all or part of their property taxes**. They can defer one year—for example if there is major illness or death in the family. Then they can resume paying the following years. The statute only requires full repayment when the property is sold or the owner dies. Despite lowering the Sudbury eligibility age to 60, the number of deferrals doesn't burden the town and has never, to her knowledge, required raising taxes for unexpected expenses.

Sudbury could serve as a model for Great Barrington, especially since the Sudbury Director of Assessing kindly offered to respond to future questions from Great Barrington officials. Similar help was offered by the Associate Assessor in Newton. I can provide the town manager with their relevant information.

Statewide Support for Elderly Tax Deferral

Elderly Tax Deferral Safety Programs have **been recommended by the Massachusetts Council on Aging**, by the **Governor's Council to Address Aging in Massachusetts** and by the **Center for Retirement Research at Boston College**, that completed an in-depth report a few years ago, which I can provide to the town manager.

The Center for Retirement Research informed me about a **legislative initiative** for statewide elderly tax deferral. A **current State Senate bill** would create a pilot program for a new state **revolving fund to reimburse towns with elderly tax deferral safety net programs**. If the Selectboard starts the process now, and in June Town Meeting approves the pilot program, we'd be ready to qualify as soon as the state revolving fund is established.

Tonight, I'm just asking the Selectboard to consider taking the next steps to look into a program with a **long-standing track record in more than 100 other towns in Massachusetts as well as in 24 states**. Based on my research and outreach to towns with successful programs, I can provide town staff with more detailed information and resources to help expedite the process. I hope you'll consider moving forward...Thank you.