

DRAFT

FINANCE COMMITTEE MINUTES 07/27/2021 (6:30pm)

Members Present: Anne O'Dwyer, Michelle Loubert, Tom Blauvelt, Phillip Orenstein (Meredith O'Connor absent); also in attendance: Town Manager Mark Pruhenski, Finance Director Sue Carmel, Steve Bannon, Selectboard Chair.

1. Called to order at 6:33pm by Ms. O'Dwyer. Ms. O'Dwyer explained the hybrid model. 3 committee members are in-person, and the rest (in addition to members of the public) are virtual.
2. Roll call vote: all members present, except for Meredith O'Connor.
3. Approval of April 27 & May 18 minutes. Some grammatical errors were fixed. Mr. Blauvelt created a motion that the April 27 minutes be accepted as amended. Seconded by Ms. Loubert. Mr. Blauvelt next created a motion that the May 18 minutes be accepted as amended. Seconded by Ms. Loubert.
4. Finance Committee member reports
 - a. Mr. Blauvelt: Community Preservation Committee will be meeting on Aug 3. Figuring out the plan, and what criteria for projects to fund.
 - b. None from other members
5. Town Manager & Finance Director updates
 - a. Mr. Pruhenski: Ms. Dulin, new Treasurer/Collector started last month. Will come to a future committee meeting and introduce herself. American Rescue Plan Act (ARPA): receiving \$360,000 in funds – half of local contribution. Around \$2 Million in total. Staff will compile an executive summary over the coming months. Four major categories: public health, COVID relief, extra pay for essential workers, and funding for water, sewer, and internet projects. Question from Mr. Blauvelt about Southern Berkshire Ambulance board position. Mr. Pruhenski replied that they are meeting in a few weeks to discuss.
 - b. Ms. Carmel: Quarterly billing transition smooth and successful. Mr. Blauvelt inquired about the audit report. Ms. Carmel reported that FY19 & FY20 audits will be presented together at a joint Selectboard/Finance Committee meeting. Hopefully within the next month. Mr. Orenstein asked about cannabis revenue over the past few months; Ms. Carmel stated that she does not have that information at the moment.
6. Finance Committee business
 - a. Senior Tax Deferral Program
 - i. Ms. O'Dwyer noted that she and Ms. Orłowski have been doing research into this program. Ms. O'Dwyer requested that the Finance Committee create a working group. Mr. Bannon, Selectboard chair, noted that this working group would be subject to the Open Meeting Law. The committee decided to not proceed with this and instead they will each conduct independent research. Ms. O'Dwyer noted that she has been working on compiling a list of municipalities similar to Great Barrington

which have created this sort of program. Ms. Loubert inquired as to whom Ms. O'Dwyer is contacting. Ms. O'Dwyer stated that she was communicating primarily with researchers at Boston College in addition to Assessors' offices in the various municipalities.

ii. Ms. O'Dwyer shared a file from the DLS regarding the Local Property Tax Deferral guidelines. Mr. Orenstein noted that it is useful to clarify that the deferral program is currently available to Town residents at the moment, however with high interest rates and low income requirements. Ms. O'Dwyer added that this is something we need to clarify. Ms. Carmel explained that the Selectboard needs to vote this in before it is available to Town residents. Further discussion continued.

b. Ms. O'Dwyer shared that she would like Mr. Orenstein to assist with the coordination of the meetings. She indicated that it has been hard for her to keep up with everything during her workweek. Mr. Orenstein stated that he was happy to help. The committee thanked Mr. Orenstein for assisting with these responsibilities.

c. Ms. Loubert stated that she had an issue with her tax bill recently received. She noted that there was no assessed value or tax rate noted on the bill, only a final amount. She inquired as to why this is. Ms. Carmel explained that since the bills have been changed to quarterly. Ms. O'Dwyer added that she was wondering about this as well. When the actuals go out on Dec 31, the information will be included. Ms. Carmel mentioned that this is standard and is the process in Pittsfield. Ms. O'Dwyer noted that we should keep in mind that the tax rate will be set mid-year (in November) instead of August or September. Mr. Orenstein suggested that we include a note with the next bill explaining this new process. Further discussion ensued.

7. Citizen Speak:

a. None

8. Media Time:

a. None

9. Motion adjourned at 7:33pm

DRAFT

FINANCE COMMITTEE MINUTES

08/24/2021 (6:30pm)

Members Present: Anne O'Dwyer, Michelle Loubert, Tom Blauvelt, Phillip Orenstein, Meredith O'Connor; also in attendance: Town Manager Mark Pruhenski.

1. Called to order at 6:31pm by Ms. O'Dwyer. Ms. O'Dwyer explained the hybrid model. 2 committee members are in-person, and the rest (in addition to members of the public) are virtual.
2. Roll call: All members present.
3. Finance Committee member reports
 - a. Mr. Blauvelt: Community Preservation Committee met earlier in August. Public input meeting on 09/08 at 5:30pm. Please email comments to Mr. Rembold.
4. Town Manager Update
 - a. Mr. Pruhenski provided a copy of the department heads salary survey. See meeting packet. He noted that he does not intend to make the \$49,000 in recommended adjustments. Mr. Orenstein agreed that the survey was well done, however does not factor in qualitative aspects. Ms. Loubert noted that she agreed with Mr. Orenstein's comments, and mentioned that the MA Municipal Association also has a copy of a similar survey. Mr. Pruhenski will print, scan, and send to Ms. Loubert. Ms. Loubert also mentioned that she reviewed a Franklin County salary survey which had more information and was more in line with what she was looking for. Further discussion ensued. Mr. Pruhenski noted that he was familiar with the Franklin County salary survey as he worked in Franklin County for a few years. The consensus was that additional information was desired.
 - b. Mr. Pruhenski explained that Fire Chief Burger's appointment to the Southern Berkshire Ambulance Squad (SBAS) was made official. He is now a member of the SBAS board.
5. Finance Committee business
 - a. Senior Tax Deferral Program
 - i. Ms. O'Dwyer summarized findings from her research as well as Mr. Orenstein's research. See meeting packet for details on findings. Ms. Orlowski stated that she sent the committee (at 5pm this evening) a chart noting the interest rates and maximum income levels for the top 11 towns. Mr. Orenstein also added notes from his research. After completing the summary, Ms. O'Dwyer noted that the Finance Committee should have a clear sense of how they would like to go about this before budget season. She thanked Mr. Orenstein for his research.

- ii. Mr. Garfield Reed (speaking as a citizen) asked if we are worried about how many will sign up for the program. He was not sure if he understood. Mr. Orenstein clarified that the committee's intent as of this time is simply to gather and collect data. Further discussion ensued regarding specifics in the report.
 - iii. Ms. Loubert expressed her concern that there may be a future financial impact on the Town since the Town's lien may not be the first. Ms. Orłowski noted that this must be addressed prior to starting this program so that the Town is guaranteed the first lien. Further discussion ensued, and the consensus is that further research would be completed prior to the next meeting.
- b. Finance Committee Member Comments
- i. Ms. O'Dwyer thanked Mr. Orenstein for his assistance with the meeting agenda and scheduling.
 - ii. Ms. O'Dwyer asked Mr. Pruhenski about the scheduling of a joint meeting with the Selectboard. Mr. Pruhenski stated this was not needed at this time.
 - iii. Ms. O'Dwyer also inquired to Mr. Pruhenski regarding the American Rescue Plan Act (ARPA) updates. Mr. Pruhenski noted that staff is working on an executive summary for the Sept 27 Selectboard meeting.

6. Citizens Speak

- a. Mr. Reed thanked the Finance Committee for giving the Senior Tax Deferral program serious consideration. He noted that it would be a lovely gesture for the seniors in our town.

7. Media Time

- a. None

Additional updates: Mr. Pruhenski noted that there is a ZBA meeting on 09/21 which is recommended for Finance Committee members to attend.

Next meeting: September 28 at 6:30pm

8. Meeting adjourned at 7:40pm

Respectfully submitted by Tate Coleman, Board Clerk.

DRAFT

FINANCE COMMITTEE MINUTES – Sept 28, 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, Phil Orenstein

Others Present: Sue Carmel (Finance Director), Mark Pruhenski (Town Manager), Steve Bannon (Selectboard Chair), Ross Vivori (Principal Assessor), Garfield Reed (Selectboard Member)

1. Meeting Called to Order at 6:32pm by Chairperson O'Dwyer.
2. Roll Call Vote
3. Update on Minutes:
 - a. Ms. O'Dwyer announced to the committee that Tate Coleman, who is helping out in Ms. Carmel's office, is helping with transcribing the backlog of Selectboard and Finance Committee minutes.
4. Committee Reports:
 - a. None
5. Updates from Finance Director:
 - a. Ms. Carmel presented the YTD August Budget Reports. See packet for details. She noted that expenditures are roughly on track for the first two months of the Fiscal Year.
 - b. Mr. Orenstein asked for clarification regarding encumbrances. Ms. Carmel explained that anything over \$2,000 requires a Purchase Order. Blanket Purchase Orders cover a department for a full year.
 - c. Ms. O'Dwyer requested confirmation that the 2021 Fiscal Year has not yet been closed out. Ms. Carmel confirmed this.
 - d. Ms. Carmel noted that the Annual Audit Reports for FY 19 and FY 20 are being wrapped up. No significant deficiencies. Exit interview will occur soon. Ms. O'Dwyer asked if we should have a joint Finance Committee/Selectboard meeting. Ms. Carmel noted that they will not present due to COVID. Ms. Loubert asked why this is, why can they not present on Zoom? Mr. Bannon agreed. Mr. Bannon noted that he will follow up on this. Mr. Orenstein asked why the audit is taking so long, noting that North Adams has the same auditor and has their report on their website already. Ms. Carmel noted that due to the alleged theft in the Treasurer/Collector office, the forensic audit is causing delays for later audits. Mr. Orenstein asked if there are any other lingering issues causing this delay. Ms. Carmel affirmed. Ms. Loubert noted that a presentation should be on a future meeting agenda.
6. Finance Committee Business:
 - a. Ms. O'Dwyer noted that the American Public Rescue Act (ARPA) meeting has been moved to the following Monday.
 - b. Ms. O'Dwyer shared that she is unable to continue as Chair of the Finance Committee due to many work and personal obligations. Ms. Loubert noted that she is unfortunately in a similar position regarding her work commitments, so must relinquish her position as Vice Chair. A re-organization was recommended as follows: Mr. Blauvelt as Chair, Ms.

O'Dwyer as Vice Chair. Ms. Loubert commented that she would be unable to vote on this without Mr. Blauvelt present. Ms. O'Dwyer said she will schedule a meeting for next week to return to this specific agenda item.

- c. Senior Tax Deferral: Ms. O'Dwyer noted that her research on this topic is in the packet, drawing on a similar slate of Towns as used in the administrative salary study (See table in packet). Further discussion ensued among the Committee members, Mr. Vivori, and Ms. Carmel. Ms. Loubert said she still has questions regarding who has priority for collection when an individual dies or moves away. Mr. Vivori stated that he will get back to the committee about this point. Mr. Reed noted that he believes that the \$20,000 maximum income is too low. He also stated that we have a moral and fiscal obligation to take care of the seniors in our Town. Mr. Orenstein noted that there are an array of other programs for seniors run by the State. He said that many of these programs are extremely complicated and require assistance for seniors. Additional discussion ensued. Mr. Vivori will bring the additional information to the next meeting.
7. Finance Committee Member Comments:
 - a. Ms. Loubert asked that the person who submits agendas email the rest of the Committee for agenda item suggestions prior to sending out. Mr. Bannon noted that it is ultimately the Chair's decision, but committee members' suggestions are often helpful.
 - b. Ms. O'Dwyer asked to schedule the next (brief) reorganization meeting for October 6 at 6:30pm. The meeting date will be confirmed by Friday morning.
 8. Citizen Speak:
 - a. Vivian Orłowski: Question regarding ARPA funding. Mr. Bannon noted that there is no huge rush to spend the funds. Ms. Carmel agreed. The first meeting for community ARPA input will be next Monday at the Selectboard Meeting.
 9. Media Time:
 - a. None
 10. Meeting adjourned at 8:07pm.

Respectfully submitted by Tate Coleman, Board Clerk on 12/27/2021.

01/18/2022 12:11
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TOWN OF GREAT BARRINGTON
FY22 BUDGET REPORT - THRU 12/31/2021

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FOR 2022 06

ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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001 GENERAL FUND

01122 SELECTBOARD/TOWN MANAGER

01122 51105 SELECTBOARD	23,500.00	23,500.00	9,791.55	1,958.30	.00	13,708.45	41.7%
01122 51108 TOWN MANAGER	124,850.00	124,850.00	60,749.80	14,350.35	.00	64,100.20	48.7%
01122 51113 ADMINISTRATION	106,470.00	106,470.00	51,617.52	12,193.12	.00	54,852.48	48.5%
01122 51114 COMMITTEE CLERKS	6,000.00	6,000.00	1,236.50	198.00	.00	4,763.50	20.6%
01122 51200 INTERN	1,500.00	1,500.00	1,237.50	500.00	.00	262.50	82.5%
01122 51420 LONGEVITY PAY	500.00	500.00	500.00	.00	.00	.00	100.0%
01122 52000 CONTRACTED SERVICES	48,000.00	48,000.00	16,330.00	1,666.00	.00	20,000.00	58.3%
01122 52300 PUBLICATIONS	2,500.00	2,500.00	.00	.00	11,670.00	1,000.00	60.0%
01122 53020 LEGAL FEES	90,000.00	90,000.00	22,839.18	3,959.35	62,485.82	4,675.00	94.8%
01122 53450 ADVERTISING	15,000.00	15,000.00	4,446.60	162.00	.00	10,553.40	29.6%
01122 54200 OFFICE SUPPLIES	3,000.00	3,000.00	2,918.46	.00	.00	81.54	97.3%
01122 54230 PAPER SUPPLY	2,500.00	2,500.00	700.05	389.90	1,799.95	.00	100.0%
01122 57100 TRAVEL/TRAINING	10,000.00	10,000.00	29.95	29.95	470.05	9,500.00	5.0%
01122 57300 DUES & MEMBERSHIPS	5,000.00	5,000.00	3,732.71	.00	.00	1,267.29	74.7%
TOTAL SELECTBOARD/TOWN MANAGER	438,820.00	438,820.00	176,129.82	35,406.97	77,925.82	184,764.36	57.9%

01131 FINANCE COMMITTEE

01131 51900 CONTINGENCY	60,000.00	38,325.00	.00	.00	.00	38,325.00	.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	138,625.00	180.00	.00	.00	138,445.00	.1%

01135 TOWN ACCOUNTANT

01135 51107 TOWN ACCOUNTANT	109,245.00	109,245.00	53,156.11	12,556.56	.00	56,088.89	48.7%
01135 51113 FINANCIAL CLERK	10,250.00	10,250.00	320.21	118.25	.00	9,929.79	3.1%
01135 51114 A/P CLERK	5,200.00	5,200.00	1,151.90	.00	.00	4,048.10	22.2%
01135 53010 AUDIT/ACCTG SERVICES	26,000.00	49,000.00	23,000.00	.00	.00	26,000.00	46.9%
01135 53070 CONSULTANTS (OTHER)	1,500.00	1,500.00	500.00	.00	.00	1,000.00	33.3%

FOR 2022 06

	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	176,845.00	78,208.22	12,674.81	.00	98,636.78	44.2%
01136 TECHNOLOGY							
01136 51107 IT COORDINATOR	6,000.00	6,000.00	2,911.94	689.67	.00	3,088.06	48.5%
01136 52400 REPR & MAINTNCE	20,000.00	18,573.08	13,925.68	3,445.00	2,234.00	2,413.40	87.0%
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	116,759.64	610.60	7,957.00	9,671.36	92.8%
01136 53030 DATA SERVICES	24,000.00	26,992.00	13,184.48	1,897.20	13,807.52	.00	100.0%
01136 53400 TELEPHONE	20,000.00	21,546.92	15,357.16	1,746.81	6,069.76	120.00	99.4%
TOTAL TECHNOLOGY	235,000.00	235,000.00	184,638.90	8,389.28	35,068.28	15,292.82	93.5%
01141 ASSESSORS							
01141 51106 PRINCIPAL ASSESSOR	86,700.00	86,700.00	42,187.26	9,965.50	.00	44,512.74	48.7%
01141 51109 BOARD OF ASSESSORS	1,200.00	1,200.00	600.00	600.00	.00	600.00	50.0%
01141 51113 ADMN ASSESSOR	57,355.00	57,355.00	27,906.98	6,592.20	.00	29,448.02	48.7%
01141 51420 LONGEVITY PAY	750.00	750.00	750.00	.00	.00	.00	100.0%
01141 53010 CONTRACTED SERVICES	25,000.00	33,000.00	22,190.00	.00	3,075.00	7,735.00	76.6%
01141 54200 OFFICE SUPPLIES	2,000.00	2,000.00	1,491.92	199.00	.00	508.08	74.6%
01141 57100 TRAVEL/TRAINING	3,000.00	3,028.28	73.40	.00	.00	2,954.88	2.4%
01141 57300 DUES & MEMBERSHIPS	500.00	500.00	122.50	.00	.00	377.50	24.5%
01141 57800 RESERVE FUND TRANSFER	.00	53,900.00	29,431.25	.00	24,468.75	.00	100.0%
TOTAL ASSESSORS	176,505.00	238,433.28	124,753.31	17,356.70	27,543.75	86,136.22	63.9%
01146 COLLECTOR/TREASURER							
01146 51106 COLLECTOR/TREASURER	82,282.00	82,282.00	36,980.89	8,735.64	.00	45,301.11	44.9%
01146 51107 ASST COLLECTOR	51,115.00	51,115.00	24,483.98	5,875.29	.00	26,631.02	47.9%
01146 51113 FINANCIAL CLERK	30,750.00	30,750.00	5,895.04	4,741.30	.00	24,854.96	19.2%
01146 51114 PRKING CLRK STPEND	1,200.00	1,200.00	484.66	132.18	.00	715.34	40.4%
01146 51300 OVERTIME	1,000.00	1,000.00	500.15	.00	.00	499.85	50.0%
01146 51420 LONGEVITY PAY	200.00	200.00	.00	.00	.00	200.00	.0%

FOR 2022 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01146 53000 TX TITLE LITIGATION	10,000.00	20,227.55	6,167.60	3,618.80	14,059.95	.00	100.0%
01146 53010 CONTRACTUAL SERVICES	19,000.00	19,000.00	2,647.24	1,312.24	.00	16,352.76	13.9%
01146 53430 POSTAGE	12,000.00	12,416.75	10,878.84	462.09	.00	1,537.91	87.6%
01146 54200 FINANCIAL SERVICES	1,500.00	1,500.00	390.00	390.00	.00	1,110.00	26.0%
01146 54200 OFFICE SUPPLIES	7,000.00	7,450.59	1,005.20	513.83	.00	6,445.39	13.5%
01146 54202 OFFICE EQUIPMENT	5,800.00	5,800.00	657.00	72.00	.00	5,143.00	11.3%
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	235,641.89	90,491.99	25,853.37	14,059.95	131,089.95	44.4%
01161 TOWN CLERK/ELECTIONS							
01161 51106 TOWN CLERK	62,424.00	62,424.00	30,374.82	7,175.17	.00	32,049.18	48.7%
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	880.00	176.00	.00	1,232.00	41.7%
01161 51113 ASST TOWN CLERK	34,215.00	34,215.00	16,650.99	3,933.30	.00	17,564.01	48.7%
01161 51420 LONGEVITY PAY	300.00	300.00	300.00	.00	.00	.00	100.0%
01161 52450 R/M EQUIP	2,700.00	2,700.00	2,544.77	44.77	.00	155.23	94.3%
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	261.00	.00	3,300.00	39.00	98.9%
01161 54200 OFFICE SUPPLIES	3,500.00	3,500.00	780.76	71.69	2,291.24	428.00	87.8%
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	1,723.19	.00	2,400.00	8.16	58.7%
01161 57100 TRAVEL/TRAINING	4,500.00	4,500.00	977.96	157.25	2,000.00	1,522.04	66.2%
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	55,798.49	12,689.42	16,004.40	57,998.11	55.3%
01171 CONSERVATION							
01171 51112 CONSERVATION AGENT	24,772.00	24,772.00	11,935.17	2,836.08	.00	12,836.83	48.2%
01171 51113 BOARD CLERK	800.00	800.00	207.00	180.00	.00	593.00	25.9%
01171 51420 LONGEVITY PAY	200.00	200.00	200.00	.00	.00	.00	100.0%
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	12,605.17	3,016.08	5,000.00	14,241.83	55.3%
01175 PLANNING BOARD							
01175 51113 PLANNING BD CLERK	5,100.00	5,100.00	2,325.00	558.00	.00	2,775.00	45.6%

01/18/2022 12:11
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TOWN OF GREAT BARRINGTON
FY22 BUDGET REPORT - THRU 12/31/2021

P 4
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FOR 2022 06

	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	2,325.00	558.00	.00	3,025.00	43.5%
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	40.00	.00	.00	60.00	40.0%
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	40.00	.00	.00	1,260.00	3.1%
01177 PLANNING/COMMUNITY DEVELOPMENT							
01177 51107 ASST TWN MGR/PLNMR	104,040.00	106,515.00	51,549.28	12,305.25	.00	54,965.72	48.4%
01177 51112 STEPRND-AFF HOUSING	2,000.00	2,000.00	967.07	229.80	.00	1,032.93	48.4%
01177 51420 LONGEVITY PAY	300.00	300.00	300.00	.00	.00	.00	100.0%
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	28,500.00	7,733.73	.00	18,766.27	2,000.00	93.0%
01177 57100 TRAVEL/TRAINING	2,000.00	2,000.00	989.14	.00	.00	1,010.86	49.5%
01177 57300 DUES & MEMBERSHIPS	570.00	570.00	.00	.00	.00	570.00	.0%
TOTAL PLANNING/COMMUNITY DEVEL	138,910.00	142,385.00	61,539.22	12,535.05	20,766.27	60,079.51	57.8%
01192 PUBLIC BUILDINGS							
01192 51106 CREW LEADER	55,470.00	55,470.00	26,984.96	6,374.40	.00	28,485.04	48.6%
01192 51115 HCC CUSTODIAN	7,500.00	7,500.00	3,125.00	625.00	.00	4,375.00	41.7%
01192 51135 WORKING FOREMAN	63,285.00	63,285.00	32,745.68	7,735.20	.00	30,539.32	51.7%
01192 51137 LABORER/OPERATOR	212,635.00	212,635.00	98,554.11	24,101.43	.00	114,080.89	46.3%
01192 51301 OVERTIME	12,000.00	12,000.00	5,838.92	1,683.17	.00	6,161.08	48.7%
01192 51420 LONGEVITY PAY	200.00	200.00	200.00	.00	.00	.00	100.0%
01192 52110 ELECTRICITY	115,000.00	130,000.00	47,065.51	.00	67,934.49	15,000.00	88.5%
01192 52120 GAS/OIL	75,000.00	75,000.00	5,598.24	.00	56,401.76	13,000.00	82.7%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL PUBLIC BUILDINGS	737,590.00	754,790.00	278,699.29	40,519.20	182,529.48	293,561.23	61.18%
01210 POLICE DEPARTMENT							
01192 52310 WATER/SEWER	12,500.00	14,500.00	3,649.40	.00	8,350.60	2,500.00	82.8%
01192 52410 REPAIRS-BLDG/GROUNDS	70,000.00	70,000.00	13,737.75	.00	21,986.91	34,275.34	51.0%
01192 52700 CONTRACTED SERVICES	65,000.00	65,000.00	33,629.06	.00	11,788.24	19,582.70	69.9%
01192 52920 TRASH REMOVAL	3,000.00	3,000.00	637.57	.00	1,862.43	500.00	83.3%
01192 54300 PARK/CMTRY SUPPLIES	8,000.00	8,000.00	2,704.62	.00	3,506.28	1,789.10	77.6%
01192 54500 CUSTODIAL SUPPLIES	16,000.00	16,000.00	2,301.23	.00	10,698.77	3,000.00	81.3%
01192 55200 COURTHOUSE BLDG MNTNCE	22,000.00	22,200.00	1,927.24	.00	.00	20,272.76	8.7%
TOTAL POLICE DEPARTMENT	1,839,010.00	1,845,474.41	877,198.15	225,860.77	14,965.37	953,310.89	48.3%
01220 FIRE DEPARTMENT							
01220 51113 CLERICAL	20,640.00	20,640.00	11,091.93	2,620.14	.00	9,548.07	53.7%

FOR 2022 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01220 51117 FIRE CHIEF	88,080.00	93,230.00	45,186.77	11,250.96	.00	48,043.23	48.5%
01220 51127 FIREFIGHTERS	140,000.00	140,000.00	45,346.80	6,197.90	.00	94,653.20	32.4%
01220 51129 FIRE INSPECTORS	173,000.00	173,000.00	87,627.90	21,582.84	.00	85,372.10	50.7%
01220 51300 OVERTIME	43,000.00	43,000.00	14,339.61	3,226.02	.00	28,660.39	33.3%
01220 51410 HOLIDAY PAY	11,000.00	11,000.00	861.60	861.60	.00	10,138.40	7.8%
01220 51420 LONGEVITY PAY	400.00	400.00	400.00	.00	.00	.00	100.0%
01220 52450 EQUIPMNT MAINT/REPRS	48,000.00	50,254.83	39,003.85	24,880.62	6,905.25	4,345.73	91.4%
01220 52700 COMMUNICATIONS	4,000.00	4,000.00	1,892.01	.00	2,000.00	107.99	97.3%
01220 53800 HYDRANT RENTALS	110,000.00	110,000.00	50,850.10	19,855.04	55,003.36	4,146.54	96.2%
01220 54200 OFFICE SUPPLIES	900.00	900.00	133.93	76.83	.00	766.07	14.9%
01220 55810 FIREFIGHTNG SUPPLIES	25,000.00	28,262.45	8,565.29	1,475.12	12,850.01	6,847.15	75.8%
01220 55811 FIRE PREVENTION	1,000.00	1,000.00	465.35	.00	.00	534.65	46.5%
01220 57100 TRAVEL/TRAINING	7,000.00	7,000.00	5,171.53	805.68	94.00	1,734.47	75.2%
01220 57300 DUES & MEMBERSHIPS	2,000.00	2,000.00	1,671.99	231.99	.00	328.01	83.6%
TOTAL FIRE DEPARTMENT	674,020.00	684,687.28	312,608.66	93,064.74	76,852.62	295,226.00	56.9%
01230 COMMUNICATIONS/EMERG MGMT							
01230 52450 EQUIPMENT MAINT/RPRS	9,000.00	9,000.00	5,008.00	88.00	80.00	3,912.00	56.5%
01230 52700 CONTRACTED SERVICES	8,655.00	8,655.00	7,269.68	.00	.00	1,385.32	84.0%
01230 54200 OFFICE SUPPLIES	350.00	350.00	141.58	.00	.00	208.42	40.5%
01230 58500 ADDTNL EQPMNT	3,000.00	6,345.48	.00	.00	3,345.48	3,000.00	52.7%
TOTAL COMMUNICATIONS/EMERG MGM	21,005.00	24,350.48	12,419.26	88.00	3,425.48	8,505.74	65.1%
01241 BUILDING INSPECTOR							
01241 51107 BUILDING INSPECTOR	68,045.00	68,045.00	33,113.59	7,822.11	.00	34,931.41	48.7%
01241 51108 ASST INSPECTOR	52,255.00	52,255.00	25,426.29	6,006.20	.00	26,828.71	48.7%
01241 51113 CLERK	42,000.00	42,000.00	20,436.80	4,827.58	.00	21,563.20	48.7%
01241 51420 LONGEVITY PAY	1,450.00	1,450.00	1,450.00	.00	.00	.00	100.0%
01241 52000 CONTRACTED SERVICES	3,600.00	3,600.00	.00	.00	3,500.00	100.00	97.2%
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	937.53	.00	.00	1,524.47	38.1%
01241 57100 TRAVEL/TRAINING	4,400.00	4,400.00	907.52	203.28	.00	3,492.48	20.6%
01241 57300 DUES & MEMBERSHIPS	300.00	300.00	.00	.00	.00	300.00	.0%
TOTAL BUILDING INSPECTOR	176,912.00	176,912.00	82,271.73	18,859.17	3,500.00	91,140.27	48.5%
01292 ANIMAL CONTROL OFFICER							
01292 51107 ANIMAL CNTRL OFFCR	11,000.00	11,000.00	5,478.98	1,264.38	.00	5,521.02	49.8%

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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	5,478.98	1,264.38	.00	6,721.02	44.9%
01300 EDUCATION							
01300 53210 BHRSD ASSESSMENT	18,432,398.00	18,432,398.00	9,216,199.00	9,216,199.00	.00	9,216,199.00	50.0%
TOTAL EDUCATION	18,432,398.00	18,432,398.00	9,216,199.00	9,216,199.00	.00	9,216,199.00	50.0%
01422 DPW-HIGHWAY							
01422 51110 DPW SUPERINTENDENT	96,135.00	96,135.00	45,861.11	10,833.33	.00	50,273.89	47.7%
01422 51113 ADMINISTRATIVE ASST	42,350.00	42,350.00	15,790.06	431.03	.00	26,559.94	37.3%
01422 51115 TREE WARDEN	7,500.00	7,500.00	3,125.00	625.00	.00	4,375.00	41.7%
01422 51120 HIGHWAY SUPERINTENDENT	85,420.00	85,420.00	41,442.90	9,789.66	.00	43,977.10	48.5%
01422 51134 MECHANIC	63,190.00	63,190.00	30,144.72	7,120.80	.00	33,045.28	47.7%
01422 51136 LABORER/DRIVER	68,645.00	68,645.00	32,745.68	7,735.20	.00	35,899.32	47.7%
01422 51138 RECYCLING CTR STAFF	164,910.00	164,910.00	78,668.88	18,583.20	.00	86,224.12	47.7%
01422 51139 EQUIPMENT OPERATORS	16,500.00	16,500.00	8,904.34	1,917.60	.00	7,595.66	54.0%
01422 51300 SNOW & ICE OVERTIME	184,780.00	184,780.00	88,148.16	20,822.40	.00	96,631.84	47.7%
01422 51301 OVERTIME	70,108.00	70,108.00	17,304.19	17,304.19	.00	52,803.81	24.7%
01422 51400 POLICE DETAILS	15,000.00	15,000.00	10,864.28	917.75	.00	4,135.72	72.4%
01422 51420 LONGEVITY PAY	7,500.00	7,500.00	.00	.00	.00	7,500.00	.0%
01422 52110 STREET LIGHTS	4,250.00	4,250.00	3,950.00	.00	.00	300.00	92.9%
01422 52115 SEWER/WATER	125,000.00	130,400.18	40,355.94	.00	.00	75,000.00	42.5%
01422 52120 GAS	1,000.00	8,000.00	493.88	.00	.00	806.12	100.0%
01422 52450 EQUIP MAINT/REPRS	8,000.00	95,275.00	71.05	.00	.00	2,000.00	75.0%
01422 52490 STREET MAINT/REPAIRS	95,000.00	125,000.00	15,725.66	.00	.00	47,070.20	50.6%
01422 52700 CONTRACTED SERVICES	125,000.00	55,000.00	36,845.87	105.00	.00	41,695.95	66.6%
01422 52701 TRASH HAULING	55,000.00	67,000.00	12,589.82	.00	.00	23,320.00	57.6%
01422 52740 HAZ WASTE CLICTN	65,000.00	6,000.00	14,726.57	.00	.00	6,545.63	90.2%
01422 52740 CLOTHING & UNIFORMS	6,000.00	25,000.00	5,680.28	.00	.00	6,000.00	100.0%
01422 53050 LANDFILL ENGRING	25,000.00	13,000.00	.00	.00	.00	13,000.00	76.0%
01422 53810 TREE SERVICES	13,000.00	90,000.00	17,829.70	.00	.00	5,070.00	.0%
01422 54200 OFFICE SUPPLIES	90,000.00	1,500.00	.00	.00	.00	1,500.00	94.4%
01422 54810 GAS & DIESEL	1,500.00	85,000.00	19,410.93	.00	.00	16,000.00	100.0%

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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	35,600.00	6,544.14	.00	10,362.89	18,692.97	47.5%
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	919.85	3.85	30.15	2,050.00	31.7%
01422 57300 DUES & MEMBERSHIPS	500.00	500.00	60.00	60.00	.00	440.00	12.0%
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	1,747,863.18	554,157.01	96,249.01	462,982.74	730,723.43	58.2%
01511 BOARD OF HEALTH							
01511 51129 HEALTH AGENT	53,325.00	61,925.00	29,141.99	7,327.58	.00	32,783.01	47.1%
01511 51130 HEALTH INSPECTOR	40,998.00	40,998.00	18,221.28	4,628.25	.00	22,776.72	44.4%
01511 51131 ANIMAL INSPECTOR	1,000.00	1,000.00	498.03	114.93	.00	501.97	49.8%
01511 51420 LONGEVITY PAY	200.00	200.00	200.00	.00	.00	.00	100.0%
01511 52700 CONTRACTED SERVICES	11,880.00	11,880.00	1,600.00	.00	7,977.40	2,302.60	80.6%
01511 57100 TRAVEL/TRAINING	3,400.00	3,400.00	315.80	.00	.00	3,084.20	9.3%
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	.00	.00	2,342.32	6.3%
TOTAL BOARD OF HEALTH	113,503.00	122,103.00	50,134.78	12,070.76	7,977.40	63,990.82	47.6%
01528 COMMUNITY SERVICES							
01528 57800 HUMAN SERVICES	30,000.00	4,000.00	4,000.00	.00	.00	.00	100.0%
01528 57805 ELIZABETH FREEMAN CENT	.00	4,000.00	4,000.00	.00	.00	.00	100.0%
01528 57806 GREENAGERS	.00	3,500.00	3,500.00	.00	.00	.00	100.0%
01528 57807 BERK SOUTH COMM CTR	.00	2,500.00	2,500.00	.00	.00	.00	100.0%
01528 57810 GT BARRINGTON LAND CON	.00	2,000.00	2,000.00	.00	.00	.00	100.0%
01528 57812 RR STREET YOUTH	.00	4,000.00	4,000.00	.00	.00	.00	100.0%
01528 57813 VOLUNTEERS IN MEDICINE	.00	3,500.00	3,500.00	.00	.00	.00	100.0%
01528 57814 ELDER SERVICES	.00	1,000.00	1,000.00	.00	.00	.00	100.0%
01528 57817 BERK CTR FOR JUSTICE	.00	2,000.00	2,000.00	.00	.00	.00	100.0%
01528 57819 HEYREH	.00	5,500.00	5,500.00	.00	.00	.00	100.0%
01528 57820 BERKSHIRE PULSE	.00	2,000.00	2,000.00	.00	.00	.00	100.0%
TOTAL COMMUNITY SERVICES	30,000.00	30,000.00	30,000.00	.00	.00	.00	100.0%
01541 COUNCIL ON AGING							
01541 51106 COA DIRECTOR	57,145.00	62,595.00	29,830.83	7,327.59	.00	32,764.17	47.7%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01541 51109 VAN DRIVERS	36,420.00	36,420.00	11,091.84	2,620.12	.00	36,420.00	.0%
01541 51113 ADMIN ASSISTANT	20,640.00	20,640.00	4,090.88	958.80	.00	9,548.16	53.7%
01541 51115 CUSTODIAN	9,364.00	9,364.00	2,444.60	.00	.00	5,273.12	43.7%
01541 51200 COORDINATOR(P/T)	2,500.00	2,500.00	300.00	.00	.00	55.40	97.8%
01541 51420 LONGEVITY PAY	300.00	300.00	126.77	.00	.00	.00	100.0%
01541 52450 EQUIP MAINT/REPRS	5,000.00	5,000.00	1,021.07	106.32	.00	4,873.23	2.5%
01541 52700 ELDERLY TRANSPORTATION	12,500.00	12,500.00	2,851.26	464.98	1,374.37	11,478.93	8.2%
01541 53810 ACTIVITIES	7,950.00	7,950.00	637.83	120.19	1,246.71	3,724.37	53.2%
01541 54200 OFFICE SUPPLIES	2,800.00	2,800.00	.00	.00	.00	915.46	67.3%
01541 57100 TRAVEL/TRAINING	1,400.00	1,400.00	450.00	.00	.00	1,400.00	.0%
01541 57300 DUES & MEMBERSHIPS	450.00	450.00					100.0%
TOTAL COUNCIL ON AGING	156,469.00	161,919.00	52,845.08	11,598.00	2,621.08	106,452.84	34.3%
01543 VETERAN AFFAIRS							
01543 52710 VETERANS SERVICES	18,000.00	18,000.00	4,500.00	.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	24,988.69	4,346.26	.00	76,011.31	24.7%
01543 57701 VETERANS DISTRICT	31,950.00	31,950.00	31,945.38	.00	.00	4.62	100.0%
TOTAL VETERAN AFFAIRS	155,700.00	155,700.00	61,434.07	4,346.26	4,750.00	89,515.93	42.5%
01610 LIBRARIES							
01610 51143 HEAD LIBRARIAN	64,900.00	64,900.00	31,575.04	7,458.68	.00	33,324.96	48.7%
01610 51145 ASST LIBRARIANS	96,810.00	96,810.00	47,101.76	11,126.40	.00	49,708.24	48.7%
01610 51146 LIBRARY CLERKS	279,100.00	279,100.00	109,091.64	27,161.98	.00	170,008.36	39.1%
01610 51420 LONGEVITY PAY	1,300.00	1,300.00	1,300.00	.00	.00	.00	100.0%
01610 52400 EQUIP MAINT & REPRS	3,200.00	3,200.00	1,843.20	943.20	.00	1,356.80	57.6%
01610 54200 OFFICE SUPPLIES	10,350.00	10,350.00	3,519.27	1,076.17	1,511.73	5,319.00	48.6%
01610 55800 NONPRINT MATERIALS	35,990.00	35,990.00	18,003.80	2,125.45	16,257.79	1,728.41	95.2%
01610 55860 BOOKS/SUBSCRIPTIONS	79,185.00	79,185.00	35,191.19	5,226.65	30,996.06	12,997.75	83.6%
01610 55861 PROGRAMMING SUPPLYS	3,170.00	3,170.00	1,328.09	152.07	.00	1,841.91	41.9%
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	.00	.00	51.00	95.0%
TOTAL LIBRARIES	576,665.00	576,665.00	249,912.99	55,270.60	48,765.58	277,986.43	51.8%
01650 PARKS & RECREATION							
01650 54201 PARK IMPROVEMENTS	9,500.00	9,500.00	1,184.03	.00	.00	8,315.97	12.5%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01650 PARKS & RECREATION							
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	67,843.50	.00	.00	.00	100.0%
01650 57810 WASTE MANAGEMENT	8,500.00	8,500.00	2,945.00	.00	27,156.50	5,500.00	35.3%
TOTAL PARKS & RECREATION	118,000.00	118,000.00	71,972.53	.00	27,211.50	18,815.97	84.1%
01691 VARIOUS BOARDS/COMMISSIONS							
01691 52400 HISTORICAL COMMISSION	7,470.00	10,090.21	.00	.00	2,620.21	7,470.00	26.0%
01691 52700 HISTORIC DISTRICTS COM	12,000.00	12,000.00	7,058.76	.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 COMMITTEE	1,000.00	1,000.00	12.00	12.00	.00	988.00	1.2%
TOTAL VARIOUS BOARDS/COMMISSIO	22,970.00	25,590.21	8,195.76	12.00	2,620.21	14,774.24	42.3%
01693 CELEBRATIONS							
01693 57800 CELEBRATIONS	5,000.00	5,000.00	830.72	.00	2,500.00	1,669.28	66.6%
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	.00	2,500.00	1,669.28	86.6%
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	101,300.00	54,700.00	.00	211,943.00	32.3%
01752 59130 SHORT TERM INTEREST	85,000.00	85,000.00	23,151.64	.00	.00	61,848.36	27.2%
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	124,451.64	54,700.00	.00	1,943,390.36	6.0%
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%

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TOWN OF GREAT BARRINGTON
FY22 BUDGET REPORT - THRU 12/31/2021

P 11
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FOR 2022 06

ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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01911 RETIREMENT

01911 51750 MEDICARE RETIREMENT FUND	76,500.00	76,500.00	37,260.35	9,605.76	.00	39,239.65	48.7%
01911 51760 RETIREMENT FUND	922,789.00	929,424.42	911,012.60	453,411.46	6,635.42	11,776.40	98.7%
01911 51950 RECRUIT/RETIREMENT	.00	8,500.00	8,300.00	.00	200.00	.00	100.0%

TOTAL RETIREMENT

999,289.00 1,014,424.42 956,572.95 463,017.22 6,835.42 51,016.05 95.0%

01945 INSURANCE

01945 51710 WORKERS COMP	57,500.00	57,500.00	41,539.00	.00	.00	15,961.00	72.2%
01945 51740 HEALTH/LIFE INS	1,695,200.00	1,695,200.00	857,540.80	149,857.54	.00	837,659.20	50.6%
01945 51741 DEDUCTIBLES	15,000.00	15,000.00	6,000.00	.00	.00	9,000.00	40.0%
01945 57400 GENERAL INSURANCE	137,500.00	137,500.00	122,237.96	252.00	.00	15,262.04	88.9%
01945 57425 PUBLIC SAFETY INS	77,500.00	77,500.00	71,770.00	.00	.00	5,730.00	92.6%
01945 57500 MEDICAL SERVICES	5,100.00	5,100.00	5,587.14	3,483.59	.00	-487.14	109.6%*
01945 57800 MISC EXPENSES	500.00	500.00	.00	.00	.00	500.00	.0%
01945 59610 ALLOCATION FROM MW	-183,600.00	-183,600.00	.00	.00	.00	-183,600.00	.0%*

TOTAL INSURANCE

1,804,700.00 1,804,700.00 1,104,674.90 153,593.13 .00 700,025.10 61.2%

TOTAL GENERAL FUND

31,391,946.26 31,547,827.41 14,849,927.88 10,575,191.92 1,043,905.35 15,653,994.18 50.4%

TOTAL EXPENSES

31,391,946.26 31,547,827.41 14,849,927.88 10,575,191.92 1,043,905.35 15,653,994.18

GRAND TOTAL

31,391,946.26 31,547,827.41 14,849,927.88 10,575,191.92 1,043,905.35 15,653,994.18 50.4%

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

FOR 2022 06

060 WASTEWATER TREATMENT

60442 WASTEWATER TREATMENT

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
60442 51133 SUPERINTENDENT	89,050.00	89,050.00	42,479.34	10,034.49	.00	46,570.66	47.7%
60442 51134 MECHANIC	61,955.00	61,955.00	20,476.87	7,120.80	.00	41,478.13	33.1%
60442 51136 LABORERS	52,120.00	52,120.00	21,715.20	5,391.36	.00	30,404.80	41.7%
60442 51137 LABORERS/DRIVERS	53,895.00	53,895.00	42,376.96	8,112.26	.00	11,518.04	78.6%
60442 51139 EQUIPMENT OPERATOR	59,865.00	59,865.00	29,520.94	6,340.71	.00	30,344.06	49.3%
60442 51140 PLANT OPERATOR	67,300.00	67,300.00	30,231.74	7,380.67	.00	37,068.26	44.9%
60442 51141 ASST PLANT OPERATOR	63,300.00	63,300.00	30,436.35	7,029.60	.00	32,863.65	48.1%
60442 51200 CLERICAL	19,555.00	19,555.00	2,592.33	225.42	.00	16,962.67	13.3%
60442 51300 OVERTIME	32,260.00	32,260.00	16,613.04	3,516.42	.00	15,646.96	51.5%
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	2,150.00	.00	.00	.00	100.0%
60442 52110 ELECTRICITY	180,300.00	180,600.00	49,809.56	.00	80,490.44	50,300.00	72.1%
60442 52120 GAS/OIL	29,000.00	29,000.00	1,150.81	.00	14,849.19	14,000.00	51.7%
60442 52230 WATER	5,500.00	6,500.00	1,244.53	.00	1,755.47	3,500.00	46.2%
60442 52400 REPAIRS & MAINTENANCE	95,000.00	93,900.00	11,147.14	.00	22,820.43	59,932.43	36.2%
60442 52740 UNIFORMS RENTAL	4,200.00	4,400.00	1,907.78	.00	2,292.22	200.00	95.5%
60442 52800 CONTRACTED HAULING	214,000.00	226,500.00	51,104.54	.00	101,395.46	74,000.00	67.3%
60442 52801 CONTRACTED SERVICES	21,000.00	23,000.00	7,455.87	.00	10,990.00	4,554.13	80.2%
60442 52900 COLLECTION SYSTEM	53,000.00	53,000.00	8,954.44	.00	11,560.94	32,484.62	38.7%
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	1,163.54	265.59	.00	1,486.66	59.8%
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	292.04	.00	.00	2,307.96	11.2%
60442 54800 VEHICULAR SUPPLIES	4,500.00	4,500.00	3,462.76	.00	.00	1,037.24	77.0%
60442 54810 GASOLINE	5,600.00	5,600.00	2,325.84	.00	.00	3,274.16	100.0%
60442 55800 CHEMICALS/SUPPLIES	102,000.00	106,326.75	26,303.18	.00	16,787.96	63,235.61	40.5%
60442 55840 SAFETY EQUIPMENT	4,000.00	6,000.00	2,464.18	.00	3,272.75	263.07	95.6%
60442 57100 TRAVEL/TRAINING	4,000.00	4,000.00	392.00	.00	18.00	3,590.00	10.3%
60442 57400 GENERAL INSURANCE	37,500.00	37,500.00	447.00	.00	.00	57.00	99.8%
60442 57401 WORKERS COMP INS	17,500.00	17,500.00	1,547.00	.00	.00	6,953.00	60.3%
60442 57402 HEALTH/LIFE INS	161,300.00	161,300.00	165.00	.00	.00	161,135.00	.1%
60442 57404 SS/MEDICARE	7,140.00	7,140.00	.00	.00	.00	7,140.00	.0%
60442 57406 RETIREMENT	91,410.00	91,410.00	91,408.72	45,704.36	.00	1.28	100.0%
60442 57406 UNFONDED 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 58406 PROJECTS-OTHER	4,975.84	4,975.84	.00	.00	4,975.84	.00	.0%
60442 59100 LONG TERM PRINCIPAL	463,604.00	463,604.00	.00	.00	.00	463,604.00	.0%



FOR 2022 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
60442 59120 LONG TERM INTEREST	169,996.00	169,996.00	78,708.92	2,175.00	.00	91,287.08	46.3%
60442 59130 SHORT TERM INTEREST	20,000.00	20,000.00	2,678.60	.00	.00	17,321.40	13.4%
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	2,440,702.59	627,722.22	103,296.68	275,532.66	1,537,447.71	37.0%
TOTAL WASTEWATER TREATMENT	2,414,500.00	2,440,702.59	627,722.22	103,296.68	275,532.66	1,537,447.71	37.0%
TOTAL EXPENSES	2,414,500.00	2,440,702.59	627,722.22	103,296.68	275,532.66	1,537,447.71	37.0%
GRAND TOTAL	2,414,500.00	2,440,702.59	627,722.22	103,296.68	275,532.66	1,537,447.71	37.0%

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

Massachusetts Circuit Breaker tax credit program offered to seniors

Elder Services of Berkshire County has prepared an excellent summary of the program (see below). Here are some highlights:

- The maximum credit allowed for tax year 2021 is \$1,170
 - Seniors may be eligible for the program even if they do not need to file a federal tax return
 - If seniors are eligible, they can go back 3 tax years and claim the credit retroactively.
 - Free tax preparation assistance (including for the circuit breaker program) is available from the AARP Foundation and organized locally through our Claire Teague Senior Center.
-

Senior Circuit Breaker Tax Credit - *You may be eligible for a refundable real estate tax credit!*

By Laura Feakes, *Elder Services I & R Specialist*

Certain seniors who own or rent residential property are eligible for a refundable tax credit – find out below if you qualify:

The Circuit Breaker (CB) tax credit is offered to older persons in Massachusetts to offset high property tax bills. This tax break is called the “circuit breaker” because it is triggered like an electrical circuit breaker, when property tax payments (including water and sewer debt charges but excluding any abatement or exemption) exceed 10% of a person’s income for the same tax year. Even though the CB tax credit is based on your property tax payment, it is the state that pays you back - not your local city or town.

To be eligible for the credit for the 2021 tax year you must be at least 65 years of age before January 1, 2022, **own or rent a home or apartment** in Massachusetts and occupy it as your principal residence. Your 2021 total income cannot exceed \$62,000 for a single filer, \$78,000 for a head of household, or \$93,000 for married couples filing a joint return. For purposes of this credit, “total income” includes taxable income as well as exempt income such as social security, treasury bills, and public pensions. The assessed valuation of your property cannot be more than \$884,000. If the taxpayer owns more than one acre of land, only the assessed value of the principal residence, together with the land that immediately surrounds and is associated with that residence, not to exceed one acre, should be used in determining the eligibility of the taxpayer for the credit. The maximum credit allowed for tax year 2021 is \$1,170.

If you rent, the law assumes that 25% of your rent goes toward property taxes. A formula, based on actual rent paid during the calendar year, is used to determine the amount of an elder tenant's CB credit. No credit is allowed if the taxpayer claims the married filing separate status, receives a federal or state rent subsidy, rents from a landlord who is not required to pay real estate taxes, or is the dependent of another taxpayer.

You claim the credit by submitting a completed Schedule CB Worksheet and Schedule CB, Circuit Break Credit, with a 2021 state income tax return. If you do not normally file a state return because you don't owe any state taxes, you still can take advantage of this tax break by filing a Form One plus the Schedule CB. You cannot apply online for the CB Credit with MassTaxConnect. If you're eligible, complete Schedule CB with your Mass state income tax return, using your tax software. You can also print out the forms found online and mail them to the Mass DOR. Any credit received by an eligible taxpayer is not considered income for the purposes of obtaining eligibility or benefits under other means-tested assistance programs including food, medical, housing, and energy assistance programs.

If you find yourself eligible, you can go back 3 tax years and claim the credit retroactively. For example, you have until April 19, 2022 to file for the circuit breaker tax rebate for 2018. If you filed a Form One, you must file a Form CA-6, which is an Application for Abatement/Amended Return. Along with the amendment form, you submit a Schedule CB to calculate your credit. If you did not file Form 1, you must file Form 1 for that year now, together with Schedule CB. This must be completed within 3 years from the last day for filing the return, without regard to any extension of time to file.

For more information, you can go to the Mass. Dept of Revenue website, www.mass.gov/dor, where you can download forms and detailed instructions, including the brochure "Tax Tips for Seniors and Retirees" and "Massachusetts Tax Information for Seniors and Retirees".

Free tax preparation assistance may also be available from February until April 15th through the Tax-Aide Program sponsored by the AARP Foundation for all middle and low-income taxpayers, with special attention to those age 60 and older. Volunteers are trained in cooperation with the IRS and will assist in filling out tax forms and then filing them electronically. You do not need to be a member of AARP or a retiree to use this service. Berkshire County sites offering this service are generally local Senior Centers. Due to the COVID pandemic, a number of AARP sites as well as the IRS's Volunteer Income Tax Assistance (VITA) sites may be closed to in-person appointments and using virtual, telephone, and/or no contact drop-off service. Local VITA sites include Berkshire Community Action Council (bcacinc.org) and Berkshire Habitat for Humanity (berkshirehabitat.org/vita).

**SENIOR EXEMPTION FOR
PROPERTY TAX**

Requirements:

Applicant must be 65 or older prior to the year that the exemption is being filed, as well as over either all or part of the property that is being assessed.

Applicant must have owned and occupied real estate property in Massachusetts for five years.

The applicant has been domiciled in Massachusetts for the preceding 10 years.

•Income: Applicant/Spouse/Co-Owner(s)/Spouse **All income must be reported.**

Social Security
Railroad, Federal, Mass. & Political Subdivisions
Other Pension & Retirement Allowances
Profits from business & profession
Dividends & Interest
Wages, salaries, other compensations
Others (rents, capital gains, etc.)

Assets: **All assets must be reported.**

Value of the domicile is not included but other real estate that the applicant owns must be reported.

Balance of all bank accounts.

Value of all stocks, bonds, IRAs, CDs, annuities.

Value of Motor Vehicles & Trailers.

Limitations:	Income	Single: \$20,000.	Married: \$30,000
	Assets:	Single: \$40,000	Married: \$55,000

Applicant must meet both income & asset limitations. Assessors may request documentation

First time applicant is to provide a copy of birth certificate.

If your home is held in a trust and you are a trustee and beneficiary, or hold a life estate to your home, you must submit a copy of the trust with your application to determine if you are eligible.



Southern Berkshire Ambulance, Inc.

31 Lewis Avenue Great Barrington, MA 01230

Ph (413) 528-3632 Fax (413)-528-5549 www.sbvas.com

December 30, 2021

Town of Great Barrington
334 Main Street
Great Barrington, MA 01230

To: Mark Pruhenski, Town Manager
Great Barrington Selectboard
Great Barrington Finance Committee

I am writing to update you on the extensive work done by Southern Berkshire Ambulance over the past year.

In September, I was appointed as the new Director of Operations, replacing William Hathaway. I bring a broad range of experience, having worked for County, Northern Berkshire, Hilltown, and Southern Berkshire EMS services. My current full-time job is as a firefighter/paramedic for the Agawam Fire Department.

This year we also welcomed four new board members with extensive experience in emergency services, municipal government, business, and finance. The Board of Directors conducted a needs assessment. There were several primary needs identified at the Squad. They are as follows;

1. Determine staffing requirements
2. Create a plan to retain and recruit staff
3. Upgrade aging ambulances and IT equipment
4. Pursue alternative funding sources,
5. Thoroughly reviewing our finances and maximizing revenues.

Our demand analysis shows that to meet response standards, two Paramedic ALS staffed trucks are needed 24/7, which is our current staffing model. The volume is high enough to require an additional staffed ambulance during high-demand times. In addition, we are working with Fairview Hospital to meet their needs transferring patients, both emergent and non-emergent. This will likely create enough additional transports to necessitate and fund a third-staffed ambulance at least eight hours per day. That will benefit not just Fairview Hospital but also the communities we serve.

While we are very fortunate with outstanding EMS providers who are the backbone of Southern Berkshire Ambulance, retaining and recruiting more is necessary, particularly with a dangerous

shortage of paramedics and EMTs both nationally and locally. Unfortunately, they have shown signs of burnout, which is becoming too familiar in our industry. The primary causes of poor morale are low wages, short staffing, and unreliable equipment.

A salary survey was conducted in the fall. We determined that our paramedic wages were meager. Starting January 1, 2022 a new, competitive wage scale is being implemented. SBA is running an EMT class beginning in January to increase the number of local EMTs. A few additional hires and promotions have also taken place to help address the staffing shortage. Director Stone conducts weekly shift commander meetings and monthly employee meetings to update employees on the Board of Directors' actions and receive feedback and concerns. Morale is improving.

The primary capital needs identified for Southern Berkshire Ambulance were replacing an aging fleet of ambulances and upgrading multiple IT components. Southern Berkshire owns four ambulances with an average age of 6.5 years and over 130,000 miles. In addition, each ambulance is frequently out of service for costly repairs, making it challenging for SBA to have a minimum of two ambulances in service. In May, The Southern Berkshire Emergency Medical Foundation provided lease-funding over three years to purchase one new ambulance. Its delivery date was to be November of 2021. But, due to COVID and supply chain issues, it has been pushed back to October of 2022, and there is no guarantee it will arrive then. As a result, SBA is in immediate need of replacing at least one more ambulance.

SBA was also in need of IT upgrades. Slow speeds and lack of reliability were highly frustrating for staff. The laptops in each ambulance used for writing mandatory Patient Care Reports were replaced, the server was upgraded, and FirstNet routers were installed in the ambulances to improve communications in the field. Additionally, multiple systems used for records management and scheduling have been combined under one vendor to increase efficiency and save on annual license and maintenance fees. The Southern Berkshire Emergency Medical Service Foundation has contributed over \$50,000 towards these projects.

Adelson & Company PC has been contracted to audit our 2020 books and retained going forward. We are awaiting their report and look forward to implementing any recommendations provided.

Mark Del Signore, a resident and former volunteer EMT for SBA with extensive experience in business and finance, agreed to review SBA's budget. Past years' expenses were analyzed to determine actual costs, trends, and potential savings. As a result, a new budget was compiled for 2022, which included a more detailed breakdown of line items to better track and control expenditures. His expertise and many hours of work are greatly appreciated.

The primary funding source for SBA is EMS billing. While the reimbursement rates from Medicare, Medicaid, and private insurance are far below what is actually billed. We are working closely with our billing company, AMB, to ensure we do just that. As a result, we have increased our reimbursement rate from 85% to 90%. Although that is considered an excellent performance for the industry, we will strive to maintain this collection rate.

We have also pursued alternative funding sources. As mentioned previously, the foundation provided over \$250,000 in capital upgrades. We also applied for and received almost \$400,000 in COVID funding. It has offset additional expenses and subsidized our operating budget while improving operations. A federal AFG grant for \$55,000 is being submitted to fund the replacement of our radios.

As a result all of this work, our revenues projection for 2022 shows we should meet our budget of \$1.94 million. Therefore, we are happy to say we will not need a municipal subsidy for operations. However, the EMS industry has many changing components, and reimbursements for incidents are low, particularly for Medicare and Medicaid patients. Our goal is to remain self-sufficient, but if that does not appear to be possible, we will be proactive in informing you of any subsidies needed and why. In addition, we are working on revising our bylaws, including municipal representation on the board, to assist with transparency and communications.

AMERICAN RESCUE PLAN ACT

Separate from 2022 Budgeting, SBA is requesting consideration of immediate use of funds from the American Rescue Plan Act. As mentioned earlier, the SBEM Foundation has committed to provide funding to replace two ambulances over two years. However, due to COVID-related supply chain disruptions, delivery of a new ambulance will not be possible until the 4th quarter at best. Given the uncertainty of being able to maintain a reliable fleet, the need for a replacement ambulance is now immediate.

Despite our projections of meeting our operating expenses for 2022, we do not have available funds to replace our ambulances. As mentioned before, the foundation has committed to lease payments towards purchasing one new ambulance scheduled to be delivered in October 2022. We still need to replace a second truck and are requesting \$250,000 of ARPA funds from the towns in our coverage area. The state distributed ARPA funds based on populations, which is how we are requesting the contributions be made. The following table shows our calculations.

Town	ARPA	Percentage	Assessment
Alford	\$ 145,867	4%	\$ 9,496
Egremont	\$ 360,183	9%	\$ 23,447
Great Barrington	\$ 2,075,908	54%	\$ 135,138
Monterey	\$ 276,190	7%	\$ 17,979
Mount Washington	\$ 46,928	1%	\$ 3,055
Sheffield	\$ 935,279	24%	\$ 60,885
Total	\$ 3,840,355	100%	\$ 250,000

Your support would be greatly appreciated and will enable us to continue to provide quality EMS service to the Southern Berkshires. Our 2022 budget does include setting aside funds for future capital expenditures.

Our annual fund drive is currently ongoing. Meeting our budget is dependent on our fundraising efforts. Please encourage your community to support us to continue to provide the highest level of emergency medicine to your town.

We are happy to attend a board meeting to provide further information on SBA and answer any questions you may have.

Sincerely,

Caleb Stone NRP

Chief of Operations

Southern Berkshire Ambulance

Room Occupancy 6% Tax - Short Term Rental

Source: Mass Department of Revenue, Division of Local Services
Data Analytics & Research Bureau

Fiscal Year	Quarter	Short-Term Rental	Traditional Lodging	Total
2021	1. September	116,374	68,763	185,137
2021	2. December	30,680	86,295	116,975
2021	3. March	40,077	62,849	102,926
2021	4. June	64,621	92,985	157,606
	FY TOTAL	251,752	310,892	562,644
2022	1. September	57,994	184,925	242,919
2022	2. December	95,245	230,916	326,161
2022	3. March			
2022	4. June			
	FY TOTAL	153,239	415,841	569,080

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Tax Exemption and Discount Options

Great Barrington Residential Exemption Study

METODOLOGY:

The data for the study was derived from the Assessors Fiscal Year 2022 parcel valuation. The valuations have received approval from the Massachusetts Department of Revenue. Based on this data the predicted Option 1 tax rate is \$14.86 per one thousand dollars of valuation.

Residential parcels were analyzed to estimate eligibility for an owner occupied home and predict amounts of benefit or cost to those parcels. Eligibility was determined as follows:

Establish count, value and average of all residential parcels.

Count = 3,456 - Value = \$1,349,084,781 – Average value = \$390,360

Remove parcels without a residential dwelling (vacant land), vacation homes, corporate ownership, and tax billing address outside of Great Barrington to establish predicted eligibility for exemption.

Count = 3,456 – Ineligible = 1,445 (42%) – Eligible – 2,011 (58%)

Apply the value exemption for each parcel based on the percent of average value (\$390,360) using an exemption percent of 10%, 24%, and 35% of that average. (No value can be reduced by more than 90%)

The results are broken out in 3 groups they are Qualified and pay less tax, Qualified and pay more tax, and Not Qualified and pay more tax. Further we break down each class on a percentile based on value and show the new residential tax rate required. The results are as follows:

There are 1,801 Qualified parcels that will receive a reduction in taxation. Lower value homes receive the greatest benefit.

Average Qualified Benefit By Percentile Fiscal Year 2022					
Max Value	#Parcels	% Benefit	10% @ \$15.78	24% @ \$17.27	35% @ \$18.64
\$211,600	182	15.11%	\$458	\$1,182	\$1,762
\$237,440	179	13.16%	\$408	\$1,072	\$1,690
\$261,500	181	12.63%	\$387	\$1,017	\$1,604
\$282,380	179	11.96%	\$366	\$963	\$1,520
\$308,700	180	11.24%	\$344	\$906	\$1,430
\$340,220	181	10.37%	\$318	\$836	\$1,320
\$385,540	179	9.23%	\$283	\$744	\$1,175
\$442,000	180	7.77%	\$238	\$627	\$991
\$517,560	180	5.91%	\$181	\$477	\$756
\$673,732	180	2.63%	\$81	\$213	\$338
TOTAL BENEFIT ALL			\$551,349	\$1,448,220	\$2,269,331
AVERAGE BENEFIT ALL			\$306	\$804	\$1,260

There are 209 parcels that receive a reduction in value but because of the new calculated tax rate will pay more taxes. These parcels fund approximately 12% of the benefit.

Average Qualified Costs By Percentile Fiscal Year 2022					
Max Value	#Parcels	% Cost	10% @ \$15.78	24% @ \$17.27	35% @ \$18.64
\$699,790	21	0.06%	\$14	\$35	\$55
\$727,300	21	0.15%	\$39	\$97	\$154
\$762,160	21	0.25%	\$65	\$167	\$265
\$794,640	21	0.36%	\$94	\$242	\$378
\$842,200	21	0.49%	\$130	\$335	\$525
\$898,060	21	0.67%	\$178	\$461	\$725
\$988,660	21	0.95%	\$250	\$650	\$1,019
\$1,106,700	21	1.32%	\$349	\$909	\$1,417
\$1,336,960	21	1.83%	\$482	\$1,257	\$1,963
\$6,988,500	20	5.82%	\$1,321	\$3,455	\$5,410
TOTAL COST ALL			\$65,836	\$171,550	\$267,188
AVERAGE COST ALL			\$315	\$821	\$1,278

There are 1.445 parcels that are vacant land, vacation homes, have corporate ownership, or do not reside in Great Barrington. These parcels fund approximately 88% of the program benefit.

Average Non-Qualified Costs By Percentile Fiscal Year 2022					
Max Value	#Parcels	% Cost	10% @ \$15.78	24% @ \$17.27	35% @ \$18.64
\$13,940	145	0.13%	\$5	\$13	\$20
\$64,200	144	0.79%	\$30	\$80	\$125
\$111,960	145	2.24%	\$86	\$224	\$351
\$176,864	144	3.39%	\$130	\$342	\$536
\$238,600	145	4.91%	\$188	\$492	\$771
\$313,680	144	6.60%	\$254	\$665	\$1,043
\$399,000	145	8.49%	\$324	\$850	\$1,333
\$551,280	144	11.30%	\$435	\$1,138	\$1,786
\$781,080	144	15.73%	\$605	\$1,585	\$2,486
\$6,049,500	145	34.53%	\$1,289	\$3,377	\$5,297
TOTAL COST ALL			\$485,513	\$1,276,670	\$2,002,142
AVERAGE COST ALL			\$336	\$884	\$1,386

Considerations:

Nearly 60% of residential dwelling in Great Barrington are owner occupied. The cost of the program is supported by the remaining 40%. Also, 56% of the benefit received will be paid by only 9% or 309 parcel owners.

Vacation homes are already taxed at the current rate of \$14.86 and pay \$147,000 in personal property tax. The residential exemption program would result in a double taxation.

There are 594 vacant parcels in Great Barrington with a total value of \$50,497,000. These parcels receive little or no services provided by the Town. Also, 318 of these parcels are owned by residents of the Town so in effect they would be paying much of any benefit received back to them self.

Vacant parcels in excess of 5 acres can apply for an assessment under the Commonwealths Chapter Land program. There are currently 2,500 acres of vacant residential land in this group that pay \$1,500,000 in property taxes. Any residential parcel that moves to Chapter would be taxed at a much reduced value as commercial property. Such an outcome could result in adding \$66.36 to the average residential tax bill.

There are currently 344 parcels in Town that have multi-unit or apartment dwellings. Many of these would fund the residential exemption program. It is highly likely that increased taxes on these properties would result in higher rents charged by owners to these tenants who are also residents of the Town.