



FISCAL 2024
MUNICIPAL BUDGET

July 1, 2023 – June 30, 2024

Town of Great Barrington





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TOWN OF GREAT BARRINGTON MASSACHUSETTS

OFFICE OF THE TOWN MANAGER

February 22, 2023

Dear Honorable Members of the Selectboard and Finance Committee:

In accordance with Chapter C, Section 6 of the Town Charter, I hereby submit Great Barrington's proposed Fiscal Year 2024 Operating and Capital Budgets. I am pleased to present a balanced budget with expenditures not exceeding conservative revenue projections while maintaining or increasing the level of quality public services our residents, business owners, and visitors have come to expect.

Great Barrington, like most communities in the Commonwealth, relies heavily on revenues generated by local property taxes. This year is no different with an estimated 79% of our budget funded from taxation. Other sources of revenue include local receipts, state aid, certified free cash, and funding from grants.

Below you will find the schedule of budget hearings followed by an "At-A-Glance" Summary of expenses and revenues, and an overview of the key issues for discussion this year:

FY24 BUDGET CALENDAR:

Date:	Time:	Location:
Tuesday February 28th	6:00 PM	Hybrid (Overview Presentation)
Wednesday March 1st	6:00 PM	Hybrid
Tuesday March 7th	6:00 PM	Hybrid
Wednesday March 8th	6:00 PM	Hybrid
Wednesday March 22nd	6:00 PM	Hybrid (Public Hearing)

PROPOSED FY24 EXPENSES AT-A-GLANCE:

TOWN OPERATING BUDGET: The proposed operating budget for the coming year is \$14,738,633 which is an increase of \$844,596 or 6.1% over FY23.

WASTEWATER TREATMENT: The proposed operating budget for the Enterprise Fund is \$2,831,982, which is an increase of \$108,890 or 4.0% over FY23. As an Enterprise Fund, all expenses associated with this budget are funded by the users of the system. The proposed Capital Budget for the Wastewater Treatment Plant (WWTP) requests a total authorization of \$614,400 this year.

CAPITAL BUDGET: The proposed general fund capital budget requests a total authorization of \$8,159,100 this year, with \$1,972,500 in funding expected through other (non-borrowing) revenue sources such as the CPA, grants, and Chapter 90 funding.

SCHOOL ASSESSMENT: The estimated assessment for our share of the Berkshire Hills Regional School District Budget is \$19,939,489, which is an increase of \$992,889 or 5.2% over FY23.

ESTIMATED FY24 REVENUES AT-A-GLANCE:

PROPERTY TAXES: This year's budget assumes that \$27,531,429 of revenue will be collected through local property taxes. An increase of \$1,349,821 or 5.2%.

LOCAL RECEIPTS: This year's budget assumes that \$2,222,500 will be collected through our local revenue streams (an increase of \$185,321 or 9.1%). This includes motor vehicle excise taxes, license/permit and inspectional fees, local option taxes from rooms, meals, and the sale of retail marijuana products.

STATE AID: This year's budget assumes that we will receive approximately \$1,350,377 in state aid, an increase of \$0 or 0%. (The Healey Administration has not released a draft FY24 budget as of this printing, so this estimate is based on actual state aid received in FY23).

FREE CASH: Our available certified free cash is \$10,318,568. Retained Earnings for the Enterprise Fund is certified at \$5,861,509. This year's budget proposes to apply \$4,000,000 in Free Cash to reduce the tax levy, a decrease of \$100,000 or -2.4% below FY23.

OPERATING BUDGET HIGHLIGHTS AT-A-GLANCE

BY DEPARTMENT IN THE ORDER IN WHICH THEY APPEAR IN YOUR BUDGET BINDER:

Town Accountant 01135- This year's proposed budget is an increase of \$34,398 or 21.51% to fund the creation of an Assistant Accountant position. In prior years, this was a part-time (.25) Financial Clerk position.

Technology 01136- This year's technology budget includes an increase of \$72,135 or 26.33%. This includes all of our software license fees, data services/telephones, and contracted services. The bulk of the increase is a result of two lines-----Software licenses (which now includes the STR registration program) and the creation of a new Director of IT Services position for the second half of the fiscal year beginning January 1st.

Collector/Treasurer 01156- This year's budget reflects an increase of \$47,643 or 20.64% which is primarily due to an increase in the need for tax title litigation services and increased postage for all town departments.

Human Resources 01152- This was a new budget for FY23 and funds our portion of the shared HR Director salary and benefits for five (5) South County Towns. FY23 was funded by a state grant, which is why the increase in this budget looks significant at \$16,278 or 83.44%.

Conservation 01171- This year's budget proposes to increase the hourly rate for our Conservation Agent after several years of stagnation, to a more competitive rate. The total budget increase is \$18,736 or 59.96%.

Buildings and Grounds 01192- Several increases are being proposed in this budget that total \$144,736 or 17.99%. Most are necessary to address inflation and the rapid increase in prices for electricity, heating fuels, supplies, etc. In addition, the budget proposes a new Assistant DPW Superintendent position beginning January 1, 2024, split between multiple DPW budgets.

Police Department 01210- This budget is relatively level for the coming year, but an additional patrol officer is being proposed with a start date of November 1, 2023. The Chief will explain in more detail at the appropriate time. The total increase proposed is \$112,299 or 6.02%

Fire Department 01220- Up this year by \$114,893 or 15.87%. The majority of this increase is in salaries with increases being proposed for call firefighters, and modest increases for the full-time firefighters with the addition of one (1) new firefighter position to begin on January 1, 2024.

DPW Highways 01422- An increase of \$134,321 or 7.22%. This is primarily attributed to increases in the following lines: street lights, contracted services, landfill and transfer station engineering, safety supplies, and gasoline and diesel. Also included in this budget, is a portion of the proposed Assistant DPW Superintendent salary.

Community Services 01528- A decrease of \$10,000 or -28.57% is proposed this year, due mostly to other sources of town grants available through ARPA and CIF funds. Historical Appropriations: FY17/\$20k, FY18/\$35k, FY19/\$30k, FY20/\$35k, FY21/\$25k, FY22/\$30k, FY23/\$35k and **FY24 Proposed/\$25k**

Debt Service 01752- An increase of \$191,422 or 8.31%. This increase is required to fund the interest on short and long-term bonds and fund debt issuance costs as detailed in the debt service budget.

Retirement 01911- An increase of \$105,678 or 10.05%. This reflects the increase in our Medicare and Retirement Contribution assessments.

Wastewater Enterprise 60442- An increase of \$108,890 or 4.0% is being proposed due to the increased costs associated with electricity, police details, gasoline and diesel, chemicals and supplies, debt issuance costs, and an increase in the general fund allocation.

CONCLUSION:

This budget memo and the proposed budget before you, is the culmination of hundreds of hours of staff and volunteer time. As our work concludes with these presentations, your work begins. Staff will be present throughout the hearings to answer any questions you may have.

I am very much looking forward to working with the Selectboard and Finance Committee in the coming weeks to discuss our shared priorities and develop a final budget that we can all support at the conclusion of this process.

I am grateful for the support of the various department heads and staff that participated in developing this budget and for their creative suggestions and ideas that will allow us to continue providing quality services while remaining fiscally responsible to our residents and taxpayers.

A special thank you to our new Financial Coordinator Allie Crespo for all her work developing this year's budget, and to our Assistant Town Manager Chris Rembold for his time developing and managing our Capital Improvement Plan.


Mark A. Pruhenski- Town Manager

Fiscal 2024 Budget Projection

	FY2023 Town Meeting Budget	FY2023 Budget at Tax Rate	FY2024 Proposed Budget	\$ Change from FY23 Tax Rate	% Change from FY23 Tax Rate
REVENUE:					
Tax Levy	\$ 26,122,008	\$ 26,181,608	\$ 27,159,764	\$ 978,156	3.7%
State Aid	\$ 1,276,636	\$ 1,350,377	\$ 1,379,872	\$ 29,495	2.2%
Local Receipts	\$ 2,035,000	\$ 2,037,179	\$ 2,222,500	\$ 185,321	9.1%
Enterprise Funds	\$ 2,658,492	\$ 2,658,492	\$ 2,824,711	\$ 166,219	6.3%
Free Cash to Reduce Tax Levy	\$ 4,100,000	\$ 4,100,000	\$ 4,175,000	\$ 75,000	1.8%
Retained Earnings/Enterprise Funds	\$ 64,600	\$ 64,600	\$ 614,400	\$ 549,800	851.1%
Free Cash for Special Article/Capital Equipment Funding	\$ 608,000	\$ 608,000	\$ 1,595,894	\$ 987,894	162.5%
TOTAL REVENUE	\$ 36,864,736	\$ 37,000,256	\$ 39,972,141	\$ 2,971,885	8.0%
TO BE RAISED:					
Town Budget	\$ 13,663,738	\$ 13,894,037	\$ 14,577,919	\$ 683,882	4.9%
School Budget Assessment	\$ 19,354,018	\$ 18,946,600	\$ 20,333,733	\$ 1,387,133	7.3%
Enterprise Fund (Wastewater)	\$ 2,658,492	\$ 2,723,092	\$ 2,824,711	\$ 101,619	3.7%
Total Budget	\$ 35,676,248	\$ 35,563,729	\$ 37,736,363	\$ 2,172,634	
Special Articles	\$ 620,000	\$ 620,000	\$ 1,331,894	\$ 711,894	114.8%
Capital Items (non-borrowing-Tax Levy/Ret. Earn.)	\$ 237,600	\$ 237,600	\$ 614,400	\$ 376,800	158.6%
State Assessments	\$ 65,958	\$ 64,495	\$ 65,395	\$ 900	1.4%
State Offsets	\$ 16,130	\$ 15,581	\$ 17,981	\$ 2,400	15.4%
Berkshire Regional Planning Assessment	\$ 5,800	\$ 5,800	\$ 6,108	\$ 308	5.3%
Other Amounts to be Raised (tax title litigation funds)	\$ -	\$ 25,000	\$ -	\$ (25,000)	0.0%
Snow & Ice Deficit	\$ -	\$ 41,482	\$ -	\$ (41,482)	0.0%
Other Deficits to be Raised (grant deficit)	\$ -	\$ -	\$ -	\$ -	0.0%
Abatements/Exemptions	\$ 243,000	\$ 426,569	\$ 200,000	\$ (226,569)	-53.1%
Total Assessments and Other Amounts to Be Raised	\$ 330,888	\$ 578,927	\$ 289,484	\$ (289,443)	
TOTAL TO BE RAISED	\$ 36,864,736	\$ 37,000,256	\$ 39,972,141	\$ 2,971,885	8.0%

Estimated Local Receipts

	FY2022 Actuals	FY2024 Estimate
Motor Vehicle Excise	\$ 1,061,003	\$ 650,000
Other Excise		
- Room Occupancy	\$ 940,036	\$ 385,000
- Meals	\$ 330,978	\$ 200,000
- Cannabis	\$ 2,113,844	\$ -
Penalties/Interest on Taxes	\$ 289,055	\$ 85,000
Payment in Lieu of Taxes	\$ 35,322	\$ 7,500
Fees	\$ 179,078	\$ 500,000
- Cannabis Impact Fee	\$ 2,210,810	\$ -
Rentals	\$ 111,738	\$ 120,000
Other Departmental Revenue	\$ 70,178	\$ 65,000
Licenses & Permits	\$ 449,211	\$ 115,000
Fines & Forfeits	\$ 13,235	\$ 20,000
Investment Income	\$ 59,431	\$ 75,000
Miscellaneous Non-Recurring	\$ 35,482	\$ -
Total Estimated Local Receipts	\$ 7,899,401	\$ 2,222,500


\$ 5,676,901

Historically use conservative estimate
 resulting in the excess flowing
 directly to Free Cash



MA Department of Revenue

Division of Local Services
Final Municipal Cherry Sheet Estimates
Data current as 7/28/2022

C.S. 1-ER Commonwealth of Massachusetts Department of Revenue FY2023
NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS
General Laws, Chapter 58, Section 25A

Great Barrington

A. EDUCATION

Distributions and Reimbursements

Chapter 70	0
School Transportation	0
Charter Tuition Reimbursement	0
Smart Growth School Reimbursement	0

Offset Items - Reserve for Direct Expenditure:

School Choice Receiving Tuition	0
Sub-Total, All Education Items:	0

B. GENERAL GOVERNMENT:

Distributions and Reimbursements

Unrestricted General Government Aid	879,123
Local Share of Racing Taxes	0
Regional Public Libraries	0
Veterans Benefits	61,535
Exemp: VBS and Elderly	34,143
State Owned Land	359,995

Offset Items - Reserve for Direct Expenditure:

Public Libraries	15,581
Sub-Total, All General Government:	1,350,377

C. TOTAL ESTIMATED RECEIPTS: **1,350,377**

C.S. 1-ER Commonwealth of Massachusetts Department of Revenue FY2023
NOTICE TO ASSESSORS OF ESTIMATED CHARGES
General Laws, Chapter 59, Section 21

Great Barrington

A. COUNTY ASSESSMENTS:

County Tax	0
Suffolk County Retirement	0
Sub-Total, County Assessments:	0

B. STATE ASSESSMENTS AND CHARGES:

Retired Employees Health Insurance	0
Retired Teachers Health Insurance	0
Mosquito Control Projects	0
Air Pollution Districts	2,723
Metropolitan Area Planning Council	0
Old Colony Planning Council	0
RMV Non-Renewal Surcharge	4,200
Sub-Total, State Assessments:	6,923

C. TRANSPORTATION AUTHORITIES:

MBTA	0
Boston Metro. Transit District	0
Regional Transit	57,572
Sub-Total, Transportation Assessments:	57,572

D. ANNUAL CHARGES AGAINST RECEIPTS:

Multi-Year Repayment Program	0
Special Education	0
Sub-Total, Annual Charges Against Receipts:	0

E. TUITION ASSESSMENTS:

School Choice Sending Tuition	0
Charter School Sending Tuition	0
Sub-Total, Tuition Assessments:	0

F. TOTAL ESTIMATED CHARGES:

64,495



Receipts

General Government	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Unrestricted General Government Aid	657,081	675,303	699,614	729,697	758,155	784,690	805,877	805,877	834,083	879,123
Local Share of Racing Taxes	0	0	0	0	0	0	0	0	0	0
Regional Public Libraries	0	0	0	0	0	0	0	0	0	0
Urban Revitalization	0	0	0	0	0	0	0	0	0	0
Veterans Benefits	67,988	100,508	101,059	100,909	96,319	71,747	97,938	54,299	63,215	61,535
Exemp: VBS and Elderly	24,583	25,454	24,958	26,267	25,350	23,792	22,061	39,505	34,703	34,143
State Owned Land	241,441	188,519	188,519	186,526	186,384	234,961	248,949	255,425	280,459	359,995
General Government Offset Item	-	-	-	-	-	-	-	-	-	-
Public Libraries	10,805	11,756	11,885	12,238	11,761	11,915	12,543	14,808	15,075	15,581
Total General Government	-	-	-	-	-	-	-	-	-	-
Sub-Total, All General Government	1,001,898	1,001,540	1,026,035	1,055,637	1,077,969	1,127,105	1,187,368	1,169,914	1,227,535	1,350,377
Total	-	-	-	-	-	-	-	-	-	-
Total Estimated Receipts	1,001,898	1,001,540	1,026,035	1,055,637	1,077,969	1,127,105	1,187,368	1,169,914	1,227,535	1,350,377

State Assessments and Charges

Programs:	-	-	-	-	-	-	-	-	-	-
Retired Employees Health Insurance	0	0	0	0	0	0	0	0	0	0
Retired Teachers Health Insurance	0	0	0	0	0	0	0	0	0	0
Mosquito Control Projects	0	0	0	0	0	0	0	0	0	0
Air Pollution	2,610	2,577	2,593	2,658	2,597	2,653	2,593	2,629	2,641	2,723
Metropolitan Area Planning Council	0	0	0	0	0	0	0	0	0	0
Old Colony Planning Council	0	0	0	0	0	0	0	0	0	0
RMV Non-Renewal Surcharge	5,280	4,980	4,980	4,980	5,100	5,100	4,600	4,800	4,800	4,200
Sub-Total, State Assessments:	7,890	7,557	7,573	7,638	7,697	7,753	7,193	7,429	7,441	6,923

Transportation Authorities

Programs:	-	-	-	-	-	-	-	-	-	-
MBTA	0	0	0	0	0	0	0	0	0	0
Boston Metro. Transit District	0	0	0	0	0	0	0	0	0	0
Regional Transit	63,483	62,237	63,793	64,310	63,739	65,342	71,959	75,652	54,202	57,572
Sub-Total, Transportation Assessments:	63,483	62,237	63,793	64,310	63,739	65,342	71,959	75,652	54,202	57,572

Total	-	-	-	-	-	-	-	-	-	-
Total Estimated Charges	71,373	69,794	71,366	71,948	71,436	73,095	79,152	83,081	61,643	64,495

FY2024 Preliminary Cherry Sheet Estimates - Great Barrington

PROGRAM	FY2023 Cherry Sheet Estimate	FY2024 Governor's Local Aid Proposal	FY2024 HWM Budget Proposal	FY2024 SWM Budget Proposal	FY2024 Conference Committee
Education Receipts:					
Chapter 70	0	0			
School Transportation	0	0			
Charter Tuition Reimbursement	0	0			
Smart Growth School Reimbursement	0	0			
Offset Receipts:					
School Choice Receiving Tuition	0	0			
Sub-Total, All Education Items:	0	0			
General Government:					
Unrestricted Gen Gov't Aid	879,123	896,705			
Local Share of Racing Taxes	0	0			
Regional Public Libraries	0	0			
Veterans Benefits	61,535	34,974			
Exemp: VBS and Elderly	34,143	28,910			
State Owned Land	359,995	401,302			
Offset Receipts:					
Public Libraries	15,581	17,981			
Sub-Total, All General Government:	1,350,377	1,379,872			
Total Estimated Receipts:	1,350,377	1,379,872			
County Assessments:					
County Tax	0	0			
Suffolk County Retirement	0	0			
Sub-Total, County Assessments:	0	0			
State Assessments and Charges:					
Retired Employees Health Insurance	0	0			
Retired Teachers Health Insurance	0	0			
Mosquito Control Projects	0	0			
Air Pollution Districts	2,723	2,763			
Metropolitan Area Planning Council	0	0			
Old Colony Planning Council	0	0			
RMV Non-Renewal Surcharge	4,200	3,680			
Sub-Total, State Assessments:	6,923	6,443			
Transportation Authorities:					
MBTA	0	0			
Boston Metro. Transit District	0	0			
Regional Transit	57,572	58,952			
Sub-Total, Transp Authorities:	57,572	58,952			
Annual Charges Against Receipts:					
Multi-Year Repayment Program	0	0			
Special Education	0	0			
Sub-Total, Annual Charges:	0	0			
Tuition Assessments:					
School Choice Sending Tuition	0	0			
Charter School Sending Tuition	0	0			
Sub-Total, Tuition Assessments:	0	0			
Total All Estimated Charges:	64,495	65,395			

UPDATED 02/23/23 BY DOR

FY2024 Debt Schedule

	Issue Date	Term	Maturity Date	Amount of Original Issue	07/01/23 Balance	Principal	Interest	Interest	FY24 Debt Service	06/30/24 Balance
General Fund:										
2013 Bond	8/1/2013	15	6/1/2028	\$ 3,281,600.00	\$ 425,000.00	\$ 90,000.00	\$ 6,675.00	\$ 6,675.00	\$ 103,350.00	\$ 335,000.00
2014 Bond	6/15/2014	10	6/1/2024	\$ 1,657,280.00	\$ 150,000.00	\$ 150,000.00	\$ 2,250.00	\$ 2,250.00	\$ 154,500.00	\$ -
2016 Bond	5/26/2016	10	6/15/2027	\$ 4,725,000.00	\$ 1,640,000.00	\$ 435,000.00	\$ 16,400.00	\$ 16,400.00	\$ 467,800.00	\$ 1,205,000.00
2017 Bond	10/26/2017	15	4/15/2033	\$ 3,365,000.00	\$ 2,015,000.00	\$ 250,000.00	\$ 30,000.02	\$ 30,000.02	\$ 310,000.04	\$ 1,765,000.00
Fire Station Refunding (2007)	10/26/2017	7	4/15/2024	\$ 575,000.00	\$ 100,000.00	\$ 100,000.00	\$ 2,000.00	\$ 2,000.00	\$ 104,000.00	\$ -
2021 Bond	1/26/2021	20	7/15/2040	\$ 4,027,099.00	\$ 3,150,000.00	\$ 390,000.00	\$ 44,290.00	\$ 36,490.00	\$ 470,780.00	\$ 2,760,000.00
2022 Bond	11/17/2021	20	11/15/2041	\$ 2,511,900.00	\$ 2,260,000.00	\$ 245,000.00	\$ 40,250.00	\$ 34,125.00	\$ 319,375.00	\$ 2,015,000.00
					\$ 9,740,000.00	\$ 1,660,000.00	\$ 141,865.02	\$ 127,940.02	\$ 1,929,805.04	\$ 8,080,000.00
							↓			
							\$269,805.04			
Wastewater:										
2013 Bond	8/1/2013	15	6/1/2028	\$ 268,600.00	\$ 100,000.00	\$ 20,000.00	\$ 1,575.00	\$ 1,575.00	\$ 23,150.00	\$ 80,000.00
2021 Bond	1/26/2021	20	7/15/2040	\$ 962,901.00	\$ 855,000.00	\$ 55,000.00	\$ 10,382.50	\$ 9,282.50	\$ 74,665.00	\$ 800,000.00
2022 Bond	11/17/2021	20	11/15/2041	\$ 308,100.00	\$ 250,000.00	\$ 55,000.00	\$ 5,225.00	\$ 3,850.00	\$ 64,075.00	\$ 195,000.00
MCWT CW 12-23	2/11/2016	20	2/11/2026	\$ 4,210,000.00	\$ 2,937,306.00	\$ 197,959.00	\$ 29,373.06	\$ 29,373.06	\$ 256,705.12	\$ 2,739,347.00
MCWT CWP 15-24 (refinanced)	4/11/2019	18	1/15/2037	\$ 4,188,163.00	\$ 3,392,233.69	\$ 209,909.91	\$ 33,922.34	\$ 33,922.34	\$ 277,754.59	\$ 3,182,323.78
MCWT CWP 21-53*	11/15/2023	20	7/15/2043	\$ 4,508,962.00	\$ 4,508,962.00	\$ -	\$ -	\$ 15,029.87	\$ 15,029.87	\$ 4,508,962.00
					\$ 12,043,501.69	\$ 537,868.91	\$ 80,477.90	\$ 93,032.77	\$ 711,379.58	\$ 11,505,632.78
							↓			
							\$173,510.67			
					\$ 21,783,501.69	\$ 2,197,868.91	\$ 222,342.92	\$ 220,972.79	\$ 2,641,184.62	\$ 19,585,632.78

MCWT CW 12-23	additional costs of \$4,405.96 for FY24 admin fees	(2 pymts of \$2,202.98)
MCWT CWP 15-24	additional costs of \$5,088.36 for FY24 admin fees	(2 pymts of \$2,544.18)
MCWT CWP 21-53*	additional costs of \$3,381.72 for FY24 admin fees & \$24,799.29 loan origination fee	

*Mass Clean Water Trust has estimated these Bonds will be issued in November 2023.

Please Note: FY2024 Debt Service Budget includes amounts above for issued debt plus the estimated amount for interest for a bond to be issued in FY2024.

Town of Great Barrington, Massachusetts
Fiscal Year 2024 Projected Principal and Interest Payments
 General

Aggregate Debt Service

Date	Issue : Purpose	Principal	Interest	Total P+I
07/15/2023	January 26 2021 : Streets/Roads/ Sidewalks I (I)	80,000.00	10,887.50	90,887.50
	January 26 2021 : Streets/Roads/ Sidewalks II (I)	35,000.00	4,935.00	39,935.00
	January 26 2021 : Building Improvements (I)	5,000.00	767.50	5,767.50
	January 26 2021 : Highway Dump Truck I (I)	25,000.00	1,250.00	26,250.00
	January 26 2021 : Technology I (I)	10,000.00	850.00	10,850.00
	January 26 2021 : Technology II (I)	5,000.00	425.00	5,425.00
	January 26 2021 : Highway Dump Truck II (I)	30,000.00	2,100.00	32,100.00
	January 26 2021 : Highway Storage Garage (I)	5,000.00	735.00	5,735.00
	January 26 2021 : Highway Storage Facility (I)	10,000.00	2,135.00	12,135.00
	January 26 2021 : Road and Sidewalk Improvement Engineering (I)	25,000.00	3,220.00	28,220.00
	January 26 2021 : Division St Bridge Repairs (I)	20,000.00	2,827.50	22,827.50
	January 26 2021 : Street Improvements (I)	35,000.00	5,372.50	40,372.50
	January 26 2021 : Police Cruisers (2) (I)	25,000.00	750.00	25,750.00
	January 26 2021 : Dump Trucks (3) (I)	45,000.00	3,825.00	48,825.00
	January 26 2021 : Portable Radios (6) - Police Department (I)	5,000.00	525.00	5,525.00
	January 26 2021 : Turnout Gear - Fire Department (I)	10,000.00	875.00	10,875.00
	January 26 2021 : Telecommunication System Upgrades (I)	5,000.00	150.00	5,150.00
	January 26 2021 : Park and Open Space Improvements (I)	5,000.00	525.00	5,525.00
	January 26 2021 : Various Building Improvements II (I)	10,000.00	2,135.00	12,135.00
	Subtotal	\$390,000.00	\$44,290.00	\$434,290.00
10/15/2023	October 26 2017 : Building Remodeling 1 (I)	-	3,810.63	3,810.63
	October 26 2017 : Building Remodeling 2 (I)	-	671.13	671.13
	October 26 2017 : Bridge Reconstruction (I)	-	10,813.00	10,813.00
	October 26 2017 : Public Way (I)	-	5,545.63	5,545.63
	October 26 2017 : Departmental Equipment 1 (I)	-	175.75	175.75
	October 26 2017 : Departmental Equipment 2 (I)	-	1,248.75	1,248.75
	October 26 2017 : Departmental Equipment - Fire (IE)	-	5,950.00	5,950.00
	October 26 2017 : Departmental Equipment - Public Works (I)	-	1,445.50	1,445.50
	October 26 2017 : Computer Hardware (I)	-	339.63	339.63
	October 26 2017 : Cur Ref Oct 1 2009 Building Construction(Fire)(IE)	-	1,100.00	1,100.00
	October 26 2017 : Cur Ref Oct 1 2009 Depart Equip (Fire) (I)	-	900.00	900.00
	Subtotal	-	\$32,000.02	\$32,000.02
11/15/2023	November 17 2021 : Building Improvements (I)	10,000.00	2,200.00	12,200.00
	November 17 2021 : Division St Bridge Repairs (I)	15,000.00	2,725.00	17,725.00
	November 17 2021 : Christian Hill Road Culverts (I)	15,000.00	2,225.00	17,225.00
	November 17 2021 : St. James Place/Taconic Roadway (I)	20,000.00	3,875.00	23,875.00
	November 17 2021 : Street Improvements (I)	40,000.00	8,075.00	48,075.00
	November 17 2021 : EMS/Service Vehicle (I)	10,000.00	1,050.00	11,050.00
	November 17 2021 : Jaws of Life (fire dept) (I)	5,000.00	375.00	5,375.00
	November 17 2021 : Dump Truck with Plow & Sander (I)	35,000.00	4,300.00	39,300.00
	November 17 2021 : Roadside Mower (I)	20,000.00	3,125.00	23,125.00
	November 17 2021 : Mowers (I)	10,000.00	500.00	10,500.00
	November 17 2021 : 1-Ton Roller (I)	5,000.00	625.00	5,625.00
	November 17 2021 : Ramsdell Library HVAC System/Furnace (I)	5,000.00	1,350.00	6,350.00
	November 17 2021 : Selectboard Meeting Room Improvements (I)	5,000.00	375.00	5,375.00
	November 17 2021 : Engineering (I)	15,000.00	3,050.00	18,050.00
	November 17 2021 : Old Route 7 Greenway Path (I)	20,000.00	3,950.00	23,950.00
	November 17 2021 : Lake Mansfield Road Engineering (I)	5,000.00	800.00	5,800.00
	November 17 2021 : Transfer Station Improvements (IE)	5,000.00	850.00	5,850.00
	November 17 2021 : Housatonic Fire Station Repairs (IE)	5,000.00	800.00	5,800.00
	Subtotal	\$245,000.00	\$40,250.00	\$285,250.00
12/01/2023	August 1 2013 : Departmental Equipment (Fire) 1 (IE)	-	600.00	600.00
	August 1 2013 : Departmental Equipment (Fire) 2 (IE)	-	6,075.00	6,075.00
	June 15 2014 : Building Remodeling 1 (IE)	-	1,170.00	1,170.00
	June 15 2014 : Building Remodeling 2 (I)	-	90.00	90.00
	June 15 2014 : Public Way (I)	-	750.00	750.00

	June 15 2014 : Departmental Equipment 1 (Public Works) (I)	-	240.00	240.00
	Subtotal	-	\$8,925.00	\$8,925.00
12/15/2023	May 26 2016 : Building Remodeling (municipal) (IE)	-	1,350.00	1,350.00
	May 26 2016 : Adv Ref June 15 2007 Fire Station Construction(IE)	-	15,050.00	15,050.00
	Subtotal	-	\$16,400.00	\$16,400.00
01/15/2024	January 26 2021 : Streets/Roads/ Sidewalks I (I)	-	9,287.50	9,287.50
	January 26 2021 : Streets/Roads/ Sidewalks II (I)	-	4,235.00	4,235.00
	January 26 2021 : Building Improvements (I)	-	667.50	667.50
	January 26 2021 : Highway Dump Truck I (I)	-	750.00	750.00
	January 26 2021 : Technology I (I)	-	650.00	650.00
	January 26 2021 : Technology II (I)	-	325.00	325.00
	January 26 2021 : Highway Dump Truck II (I)	-	1,500.00	1,500.00
	January 26 2021 : Highway Storage Garage (I)	-	635.00	635.00
	January 26 2021 : Highway Storage Facility (I)	-	1,935.00	1,935.00
	January 26 2021 : Road and Sidewalk Improvement Engineering (I)	-	2,720.00	2,720.00
	January 26 2021 : Division St Bridge Repairs (I)	-	2,427.50	2,427.50
	January 26 2021 : Street Improvements (I)	-	4,672.50	4,672.50
	January 26 2021 : Police Cruisers (2) (I)	-	250.00	250.00
	January 26 2021 : Dump Trucks (3) (I)	-	2,925.00	2,925.00
	January 26 2021 : Portable Radios (6) - Police Department (I)	-	425.00	425.00
	January 26 2021 : Turnout Gear - Fire Department (I)	-	675.00	675.00
	January 26 2021 : Telecommunication System Upgrades (I)	-	50.00	50.00
	January 26 2021 : Park and Open Space Improvements (I)	-	425.00	425.00
	January 26 2021 : Various Building Improvements II (I)	-	1,935.00	1,935.00
	Subtotal	-	\$36,490.00	\$36,490.00
04/15/2024	October 26 2017 : Building Remodeling 1 (I)	26,000.00	3,810.63	29,810.63
	October 26 2017 : Building Remodeling 2 (I)	9,100.00	671.13	9,771.13
	October 26 2017 : Bridge Reconstruction (I)	70,400.00	10,813.00	81,213.00
	October 26 2017 : Public Way (I)	46,700.00	5,545.63	52,245.63
	October 26 2017 : Departmental Equipment 1 (I)	3,800.00	175.75	3,975.75
	October 26 2017 : Departmental Equipment 2 (I)	27,000.00	1,248.75	28,248.75
	October 26 2017 : Departmental Equipment - Fire (IE)	40,000.00	5,950.00	45,950.00
	October 26 2017 : Departmental Equipment - Public Works (I)	19,600.00	1,445.50	21,045.50
	October 26 2017 : Computer Hardware (I)	7,400.00	339.63	7,739.63
	October 26 2017 : Cur Ref Oct 1 2009 Building Construction(Fire)(IE)	55,000.00	1,100.00	56,100.00
	October 26 2017 : Cur Ref Oct 1 2009 Depart Equip (Fire) (I)	45,000.00	900.00	45,900.00
	Subtotal	\$350,000.00	\$32,000.02	\$382,000.02
05/15/2024	November 17 2021 : Building Improvements (I)	-	1,950.00	1,950.00
	November 17 2021 : Division St Bridge Repairs (I)	-	2,350.00	2,350.00
	November 17 2021 : Christian Hill Road Culverts (I)	-	1,850.00	1,850.00
	November 17 2021 : St. James Place/Taconic Roadway (I)	-	3,375.00	3,375.00
	November 17 2021 : Street Improvements (I)	-	7,075.00	7,075.00
	November 17 2021 : EMS/Service Vehicle (I)	-	800.00	800.00
	November 17 2021 : Jaws of Life (fire dept) (I)	-	250.00	250.00
	November 17 2021 : Dump Truck with Plow & Sander (I)	-	3,425.00	3,425.00
	November 17 2021 : Roadside Mower (I)	-	2,625.00	2,625.00
	November 17 2021 : Mowers (I)	-	250.00	250.00
	November 17 2021 : 1-Ton Roller (I)	-	500.00	500.00
	November 17 2021 : Ramsdell Library HVAC System/Furnace (I)	-	1,225.00	1,225.00
	November 17 2021 : Selectboard Meeting Room Improvements (I)	-	250.00	250.00
	November 17 2021 : Engineering (I)	-	2,675.00	2,675.00
	November 17 2021 : Old Route 7 Greenway Path (I)	-	3,450.00	3,450.00
	November 17 2021 : Lake Mansfield Road Engineering (I)	-	675.00	675.00
	November 17 2021 : Transfer Station Improvements (IE)	-	725.00	725.00
	November 17 2021 : Housatonic Fire Station Repairs (IE)	-	675.00	675.00
	Subtotal	-	\$34,125.00	\$34,125.00
06/01/2024	August 1 2013 : Departmental Equipment (Fire) 1 (IE)	15,000.00	600.00	15,600.00
	August 1 2013 : Departmental Equipment (Fire) 2 (IE)	75,000.00	6,075.00	81,075.00
	June 15 2014 : Building Remodeling 1 (IE)	78,000.00	1,170.00	79,170.00
	June 15 2014 : Building Remodeling 2 (I)	6,000.00	90.00	6,090.00
	June 15 2014 : Public Way (I)	50,000.00	750.00	50,750.00
	June 15 2014 : Departmental Equipment 1 (Public Works) (I)	16,000.00	240.00	16,240.00
	Subtotal	\$240,000.00	\$8,925.00	\$248,925.00
06/15/2024	May 26 2016 : Building Remodeling (municipal) (IE)	45,000.00	1,350.00	46,350.00
	May 26 2016 : Adv Ref June 15 2007 Fire Station Construction(IE)	390,000.00	15,050.00	405,050.00
	Subtotal	\$435,000.00	\$16,400.00	\$451,400.00

Total	\$1,660,000.00	\$269,805.04	\$1,929,805.04
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Hilltop Securities Inc.
Public Finance

Town of Great Barrington, Massachusetts
Fiscal Year 2024 Projected Principal and Interest Payments
 Sewer

Aggregate Debt Service

Date	Issue : Purpose	Principal	Interest	Total P+I
07/15/2023	February 11 2016 MCWT CW-12-23 (I)	-	29,373.06	29,373.06
	April 11 2019 MCWT CWP-15-24 (I)	-	33,922.34	33,922.34
	January 26 2021 : Sewer System Improvements I (I)	15,000.00	2,660.00	17,660.00
	January 26 2021 : Sewer System Improvements II (I)	10,000.00	2,135.00	12,135.00
	January 26 2021 : Sewer System Improvements III (I)	30,000.00	5,587.50	35,587.50
	Subtotal	\$55,000.00	\$73,677.90	\$128,677.90
11/15/2023	November 17 2021 : Inflow & Infiltration Study Engineering (I)	35,000.00	2,375.00	37,375.00
	November 17 2021 : Maple/Main Street Sewer Replacements (I)	5,000.00	1,350.00	6,350.00
	November 17 2021 : F350 Service Truck with Plow & Crane (I)	15,000.00	1,500.00	16,500.00
	Subtotal	\$55,000.00	\$5,225.00	\$60,225.00
12/01/2023	August 1 2013 : Sewer (I)	-	1,575.00	1,575.00
	Subtotal	-	\$1,575.00	\$1,575.00
01/15/2024	February 11 2016 MCWT CW-12-23 (I)	197,959.00	29,373.06	227,332.06
	April 11 2019 MCWT CWP-15-24 (I)	209,909.91	33,922.34	243,832.25
	January 26 2021 : Sewer System Improvements I (I)	-	2,360.00	2,360.00
	January 26 2021 : Sewer System Improvements II (I)	-	1,935.00	1,935.00
	January 26 2021 : Sewer System Improvements III (I)	-	4,987.50	4,987.50
	Subtotal	\$407,868.91	\$72,577.90	\$480,446.81
05/15/2024	November 17 2021 : Inflow & Infiltration Study Engineering (I)	-	1,500.00	1,500.00
	November 17 2021 : Maple/Main Street Sewer Replacements (I)	-	1,225.00	1,225.00
	November 17 2021 : F350 Service Truck with Plow & Crane (I)	-	1,125.00	1,125.00
	Subtotal	-	\$3,850.00	\$3,850.00
06/01/2024	August 1 2013 : Sewer (I)	20,000.00	1,575.00	21,575.00
	Subtotal	\$20,000.00	\$1,575.00	\$21,575.00
	Total	\$537,868.91	\$158,480.80	\$696,349.71

Estimated Tax Rate Calculation, Levy Limit and Free Cash Historicals

Estimated Tax Rate Calculation	FY2021	FY2022	FY2023	FY2024
Total Assessed Valuation	1,540,736,695	1,691,449,482	1,860,810,837	1,860,810,837 *
Amount to Be Raised by Taxes/Levy	\$24,636,380	\$25,134,939	\$26,181,608	\$27,159,764
Estimated Tax Rate @ Town Meeting	\$16.19	\$16.22	\$15.44	\$14.60
Actual Tax Rate	\$15.99	\$14.86	\$14.07	
Tax Rate increase/(decrease) over Prior Year	\$0.24	-\$1.13	-\$0.79	\$0.53
Taxes per \$100,000 Assessed Value	\$1,599	\$1,486	\$1,544	\$1,460
Tax increase/(decrease) on \$100,000 of AV	\$24.00	-\$113.00	\$58.00	-\$84.43

**based off of prior year assessed values*

Levy Limit Increase	FY2021	FY2022	FY2023	FY2024
Prior Year Levy Limit	\$ 23,576,289	\$ 24,555,636	\$ 25,753,823	\$ 26,787,463
Plus 2.5%	\$ 24,165,696	\$ 25,169,527	\$ 26,397,669	\$ 27,457,149
New Growth	\$ 389,940	\$ 584,296	\$ 389,794	\$ 200,000 *
Current Year/Estimated Levy Limit	\$ 24,555,636	\$ 25,753,823	\$ 26,787,463	\$ 27,657,149
Debt Exclusions	\$ 1,377,362	\$ 1,374,492	\$ 1,361,971	\$ 1,361,000 *
Current Year/Estimated Maximum Levy Limit	\$ 25,932,998	\$ 27,128,315	\$ 28,149,434	\$ 29,018,149
Current Year/Estimated Tax Levy	\$ 24,636,380	\$ 25,134,939	\$ 26,181,608	\$ 27,159,764
Amount Under Levy	\$ (1,296,618)	\$ (1,993,376)	\$ (1,967,826)	\$ (1,858,385)

**estimate*

Free Cash Balance** & Uses	Certified Free Cash Balance	Town Meeting Appropriated Free Cash	Total Unappropriated Free Cash	General Fund Unappropriated Free Cash
FY23	\$ 10,318,568	\$ 5,518,394	\$ 4,800,174	\$ 734,789
FY22	\$ 6,481,554	\$ 4,708,000	\$ 1,773,554	
FY21	\$ 5,614,845	\$ 4,372,200	\$ 1,242,645	
FY20	\$ 2,931,025	\$ 2,529,000	\$ 402,025	
FY19	\$ 3,515,497	\$ 2,950,000	\$ 565,497	
FY18	\$ 1,928,130	\$ 1,542,504	\$ 385,626	
FY17	\$ 3,077,407	\$ 2,540,000	\$ 537,407	
FY16	\$ 2,696,949	\$ 2,150,000	\$ 546,949	
FY15	\$ 2,926,075	\$ 2,350,000	\$ 576,075	

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

REVISED - 04/10/23

History of Property Values and Tax Levies

Budget Year	Total Assessed Value	Property Tax	Tax Rate per \$1,000 Assessed Value	Median Single Family Home Value	Median Tax Bill	Increase/ (Decrease)	% Increase/ Decrease
2024*	\$ 1,860,810,837	\$ 27,159,764	\$14.60	\$399,600	\$5,832.43	\$210.05	4.1%
2023	\$ 1,860,810,837	\$ 26,181,608	\$14.07	\$399,600	\$5,622.37	\$445.15	8.9%
2022	\$ 1,691,449,482	\$ 25,134,939	\$14.86	\$348,400	\$5,177.22	\$157.16	3.2%
2021	\$ 1,540,736,695	\$ 24,636,380	\$15.99	\$313,950	\$5,020.06	\$80.07	1.7%
2020	\$ 1,523,392,459	\$ 23,993,431	\$15.75	\$313,650	\$4,939.99	\$135.17	3.0%
2019	\$ 1,494,974,463	\$ 23,500,999	\$15.72	\$305,650	\$4,804.82	\$295.84	6.6%
2018	\$ 1,440,219,751	\$ 21,574,492	\$14.98	\$301,000	\$4,508.98	\$150.88	3.5%
2017	\$ 1,426,915,909	\$ 20,832,972	\$14.60	\$298,500	\$4,358.10	\$123.97	2.9%
2016	\$ 1,386,204,580	\$ 19,808,863	\$14.29	\$296,300	\$4,234.13	\$194.96	4.8%
2015	\$ 1,370,499,134	\$ 18,803,248	\$13.72	\$294,400	\$4,039.17	\$185.42	4.8%
2014	\$ 1,322,379,245	\$ 17,931,463	\$13.56	\$284,200	\$3,853.75	-\$111.90	-2.8%
2013	\$ 1,360,883,527	\$ 17,882,010	\$13.14	\$301,800	\$3,965.65	\$16.53	0.4%
2012	\$ 1,351,621,807	\$ 17,733,277	\$13.12	\$301,000	\$3,949.12	\$140.61	3.7%
2011	\$ 1,392,020,846	\$ 16,926,973	\$12.16	\$313,200	\$3,808.51	\$4.61	0.1%
2010	\$ 1,451,065,595	\$ 16,716,276	\$11.52	\$330,200	\$3,803.90	\$138.03	3.8%
2009	\$ 1,427,357,423	\$ 16,214,780	\$11.36	\$322,700	\$3,665.87	\$258.18	7.6%
2008	\$ 1,351,145,810	\$ 15,240,925	\$11.28	\$302,100	\$3,407.69	\$254.45	8.1%
2007	\$ 1,246,355,681	\$ 14,208,455	\$11.40	\$276,600	\$3,153.24	-\$0.44	0.0%
2006	\$ 1,032,428,583	\$ 13,896,489	\$13.46	\$234,300	\$3,153.68	\$209.06	7.1%
2005	\$ 871,438,862	\$ 12,862,438	\$14.76	\$199,500	\$2,944.62	\$186.90	6.8%
2004	\$ 805,151,570	\$ 11,835,728	\$14.70	\$187,600	\$2,757.72	-\$264.69	

* estimate based on current year assessed value

REVISED - 04/10/23

FY23 FREE CASH AND RETAINED EARNINGS RECONCILIATIONS

FY23 FREE CASH - 11/25/2022 CERTIFICATION:	\$ 10,318,568.00
GENERAL FUND PORTION	5,738,183.20 ¹
CANNABIS COMMUNITY IMPACT FUND PORTION	4,580,384.80 ²
 FY23 RETAINED EARNINGS - 11/25/2022 CERTIFICATION	 \$ 5,861,509.00 ³

GENERAL FUND PORTION

PROPOSED FUNDING PURPOSE	APPROPRIATION AMOUNT
	\$ 5,738,183.20 ¹
STABILIZATION FUND	150,000.00
CAPITAL STABILIZATION FUND	150,000.00
SOUTHERN BERKSHIRE AMBULANCE COSTS	151,294.00
UNEMPLOYMENT TRUST FUND	20,000.00
AFFORDABLE HOUSING TRUST FUND	175,000.00
WEBSITE UPGRADE COSTS	30,600.00
REDUCTION TO FY24 TAX RATE	4,175,000.00
POLICE TASERS	78,000.00
FIREARMS REPLACEMENT	29,000.00
(1) POLICE CRUISER	65,000.00
UTV W/ENCLOSED TRAILER	44,000.00
RIDE-ON LEAF BLOWER	18,000.00
LANDSCAPING EQUIPMENT	20,000.00
	\$ 632,289.20

CANNABIS COMMUNITY IMPACT FUND PORTION

PROPOSED FUNDING PURPOSE	APPROPRIATION AMOUNT
	\$ 4,580,384.80 ²
CANNABIS COMMUNITY IMPACT FUND	500,000.00
LEGAL FEES ASSOCIATED WITH HCAs	15,000.00
	\$ 4,065,384.80

RETAINED EARNINGS

PROPOSED FUNDING PURPOSE	APPROPRIATION AMOUNT
	\$ 5,861,509.00 ³
FY24 CAPITAL PROJECTS	614,400.00
	\$ 5,247,109.00

CANNABIS COMMUNITY IMPACT PORTION OF FREE CASH

Date	Cannabis Community Impact Portion Activity	Amount	TOTAL
06/30/2019	Fiscal Year Revenues	185,807.22	185,807.22
06/22/2020	Annual Town Meeting Vote	(185,000.00)	807.22
06/30/2020	Fiscal Year Revenues	1,511,866.12	1,512,673.34
06/07/2021	Annual Town Meeting Vote	(350,000.00)	1,162,673.34
06/30/2021	Fiscal Year Revenues	1,574,767.82	2,737,441.16
06/06/2022	Annual Town Meeting Vote	(350,000.00)	2,387,441.16
06/30/2022	Fiscal Year Revenues	2,192,943.64	4,580,384.80
05/01/2023	Annual Town Meeting Vote	(500,000.00)	4,080,384.80
05/01/2023	Annual Town Meeting Vote	(15,000.00)	4,065,384.80
01/20/2023	Fiscal Year Revenues (YTD)	686,304.55	4,751,689.35

Cannabis Revenue

State Distribution/Local Option Tax	1st Qtr Sep 30th (Jul-Sep)	2nd Qtr Dec 31st (Aug-Dec)	3rd Qtr Mar 31st (Jan-Mar)	4th Qtr Jun 30th (Apr-Jun)	TOTAL
FY 2019	-	-	45,661.79	225,798.13	271,459.92
FY 2020	357,274.39	415,133.14	406,456.38	247,476.94	1,426,340.85
FY 2021	339,967.03	487,927.27	437,916.76	489,940.44	1,755,751.50
FY 2022	586,830.03	536,327.27	519,299.04	471,387.61	2,113,843.95
FY 2023	437,333.72	314,251.16			751,584.88
	\$ 1,721,405.17	\$ 1,753,638.84	\$ 1,409,333.97	\$ 1,434,603.12	\$ 6,318,981.10

Community Impact Fee	1st Pymt Jul 15th (Apr-Jun)	2nd Pymt Sep 15th (Jul-Sep)	3rd Pymt Jan 15th (Oct-Dec)	4th Pymt April 15th (Jan-Mar)	TOTAL
FY 2019	-	-	-	185,807.22	185,807.22
FY 2020	309,217.62	414,374.51	405,986.23	382,287.76	1,511,866.12
FY 2021	175,129.46	484,743.27	390,115.20	524,779.89	1,574,767.82
FY 2022	565,713.25	604,748.12	560,810.20	461,672.07	2,192,943.64
FY 2023	358,366.14	103,026.38	224,912.03		686,304.55
	\$ 1,408,426.47	\$ 1,606,892.28	\$ 1,581,823.66	\$ 1,554,546.94	\$ 6,151,689.35

Free Cash Certification
Free Cash Calculation - Fiscal Year 2023

Begin:	
Unreserved Undesignated Fund Balance	10,506,063.00
Subtract:	
Personal Property Tax Receivable	132,860.00
Real Estate Tax Receivable	518,754.00
Other Receivables in Deferred Revenue	
	0.00
Total	0.00
Other Receivables, Overdrawn Accounts, Deficits	
Cash Variance	57,441.00
Bullet Proof Vest	1,117.00
Police Grant	1,092.00
Bullet Proof Vest	1,117.00
FY20 Asset Management Planning	7,250.00
FY21 Green Communities	29,486.00
Police Grant	1,092.00
Total	98,595.00
Free Cash Voted from Town Meeting Not Recorded	0.00
Add:	
Circuit Breaker, Other Closed Accounts, Adjustments:	
	0.00
Total	0.00
Deferred Revenue (Credit Balance+, Debit Balance-)	562,714.00
Free Cash Calculation for 2022	10,318,568.00
Reviewed By:	James Podolak
Certified On:	11/25/2022

Free Cash Certification
Retained Earnings Calculation - Sewer - Fiscal Year 2023

Enterprise Fund Number	A-2(1ST)
Type of Enterprise Fund	Sewer
Name of Enterprise Fund/Statutory Reference	Sewer

Part I Cash	5,944,405.00
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Current Liabilities, Designations of Fund Balance:

Accounts Payable	0.00
Payroll Payable	0.00
Warrants Payable	0.00
Encumbrances	18,296.00
Expenditures	64,600.00
Continuing Appropriations	0.00

Other Liabilities

	0.00
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Total	82,896.00
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Cash less Current Liabilities	5,861,509.00
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Part II Retained Earnings, Undesignated	5,861,509.00
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Accounts Receivable (net):

User Fees	0.00
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Other Accounts Receivable

	0.00
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Total	0.00
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Undesignated Retained Earnings Less Accounts Receivable	5,861,509.00
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Fixed Assets

Debits:

	0.00
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Total	0.00
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Credits:

	0.00
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Total	0.00
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Free Cash Certification

Retained Earnings Calculation - Sewer - Fiscal Year 2023

Fixed Assets Variance (Debits - Credits)	0.00
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Budget Directory

<u>Department</u>	<u>Page No.</u>
Selectboard/Town Manager	1
Finance Committee	2
Town Accountant	3
Technology	4
Assessor's Office	5
Collector/Treasurer	6
Human Resources	7
Town Clerk	8
Conservation	9
Planning Board	10
Zoning Board of Appeals	11
Planning/Community Development	12
Buildings and Grounds	13
Police Department	14
Fire Department	15
Emergency Management	16
Building Inspector	17
Animal Control Officer	18
DPW - Highway	19
Health Department	20
Community Services	21
Council on Aging	22
Veterans' Affairs	23
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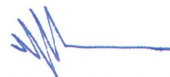
Budget Summary

Department	FY2022 Town Meeting Vote	FY2023 Town Meeting Vote	FY2024 Town Manager Recommended	FY2024 Selectboard & Finance Committee Recommended	Increase/ Decrease (FY23-FY24)	% Change (FY23-FY24)
Selectboard/Town Manager: 01122	\$ 438,820	\$ 435,555	\$ 452,933	\$ 475,433	\$ 39,878	9.2%
Finance Committee: 01131	160,300	335,600	152,800	100,300	(235,300)	-70.1%
Town Accountant: 01135	153,845	159,880	194,278	191,778	31,898	20.0%
Technology: 01136	235,000	274,000	346,135	310,760	36,760	13.4%
Assessors: 01141	176,505	187,645	200,623	200,623	12,978	6.9%
Collector/Treasurer: 01146	224,547	230,860	278,503	274,577	43,717	18.9%
Human Resources: 01152	-	19,509	35,787	42,543	23,034	118.1%
Town Clerk: 01161	129,801	150,657	149,612	149,612	(1,045)	-0.7%
Conservation: 01171	31,847	31,245	49,981	49,981	18,736	60.0%
Planning Board: 01175	5,350	5,450	5,450	5,450	-	0.0%
Zoning Board of Appeals: 01176	1,300	1,300	1,250	1,250	(50)	-3.8%
Planning/Community Development: 01177	138,910	146,905	167,260	167,260	20,355	13.9%
Total General Government	\$ 1,696,225	\$ 1,978,606	\$ 2,034,612	\$ 1,969,567	\$ (9,039)	-0.5%
Police Department: 01210	\$ 1,839,010	\$ 1,866,875	\$ 1,979,174	\$ 1,986,174	\$ 119,299	6.4%
Fire Department: 01220	674,020	723,795	838,688	838,688	114,893	15.9%
Emergency Management: 01230	21,005	19,790	24,461	24,461	4,671	23.6%
Building Inspector: 01241	176,912	183,665	190,636	190,636	6,971	3.8%
Animal Control Officer: 01292	12,200	12,200	11,850	11,850	(350)	-2.9%
Total Public Safety	\$ 2,723,147	\$ 2,806,325	\$ 3,044,809	\$ 3,051,809	\$ 245,484	8.7%
Buildings and Grounds: 01192	\$ 737,590	\$ 804,340	\$ 949,076	\$ 897,136	\$ 92,796	11.5%
DPW - Highway: 01422	1,739,288	1,861,433	1,995,754	1,963,254	101,821	5.5%
Total Public Works	\$ 2,476,878	\$ 2,665,773	\$ 2,944,830	\$ 2,860,390	\$ 194,617	7.3%
Health Department: 01511	\$ 113,503	\$ 125,295	\$ 140,229	\$ 140,229	\$ 14,934	11.9%
Community Services: 01528	30,000	35,000	25,000	25,000	(10,000)	-28.6%
Council on Aging: 01541	156,469	164,431	177,997	177,997	13,566	8.3%
Veterans' Affairs: 01543	155,700	147,935	137,875	137,875	(10,060)	-6.8%
Libraries: 01610	576,665	586,040	625,666	625,666	39,626	6.8%
Parks & Recreation: 01650	118,000	122,000	132,500	132,500	10,500	8.6%
Boards & Commissions: 01691	22,970	15,500	20,500	20,000	4,500	29.0%
Total Cultural/Recreation/Human Services	\$ 1,173,307	\$ 1,196,201	\$ 1,259,767	\$ 1,259,267	\$ 63,066	5.3%
Celebrations & Events: 01693	\$ 12,500	\$ 15,000	\$ 16,500	\$ 16,500	\$ 1,500	10.0%
Total Miscellaneous	\$ 12,500	\$ 15,000	\$ 16,500	\$ 16,500	\$ 1,500	10.0%
Debt Service: 01752	\$ 2,067,842	\$ 2,304,328	\$ 2,495,750	\$ 2,495,750	\$ 191,422	8.3%
Retirement: 01911	\$ 999,289	\$ 1,051,805	\$ 1,157,483	\$ 1,157,483	\$ 105,678	10.0%
Insurance: 01945	\$ 1,804,700	\$ 1,876,000	\$ 1,784,882	\$ 1,767,153	\$ (108,847)	-5.8%
Total Town Budget	\$ 12,953,888	\$ 13,894,037	\$ 14,738,633	\$ 14,577,919	\$ 683,882	4.9%
School Assessment	\$ 18,432,398	\$ 18,946,600	\$ 20,333,733	\$ 20,333,733	\$ 1,387,133	7.3%
Total Operating Budget	\$ 31,386,286	\$ 32,840,637	\$ 35,072,366	\$ 34,911,652	\$ 2,071,015	6.3%
Wastewater: 60442	\$ 2,414,500	\$ 2,723,092	\$ 2,831,982	\$ 2,824,711	\$ 101,619	3.7%

REVISED - 03/14/23

Selectboard/Town Manager: 01122

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51105	Selectboard				\$ 23,500	\$ 24,500	\$ 10,208	\$ 24,500	\$ 24,500	\$ 24,500
51108	Town Manager	1	1	1	\$ 124,848	\$ 127,350	\$ 72,414	\$ 155,000	\$ 155,000	\$ 155,000
51113	Administration	2	2	2	\$ 106,080	\$ 108,205	\$ 52,235	\$ 108,205	\$ 112,533	\$ 112,533
51114	Committee Clerks				\$ 4,064	\$ 6,000	\$ 1,920	\$ 6,000	\$ 6,000	\$ 6,000
51200	Intern				\$ 1,238	\$ 1,500	\$ 2,100	\$ 2,000	\$ 1,500	\$ 1,500
51420	Longevity Pay				\$ 500	\$ 500	\$ 500	\$ 700	\$ 900	\$ 900
51900	Contingency				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,500
	TOTAL PERSONNEL:	3	3	3	\$ 260,230	\$ 268,055	\$ 139,377	\$ 296,405	\$ 300,433	\$ 322,933
52000	Contracted Services				\$ 32,696	\$ 28,000	\$ 28,155	\$ 30,000	\$ 28,000	\$ 28,000
52300	Publications				\$ 1,040	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
53020	Legal				\$ 70,127	\$ 100,000	\$ 27,447	\$ 100,000	\$ 85,000	\$ 85,000
53450	Advertising				\$ 13,032	\$ 16,000	\$ 4,053	\$ 16,000	\$ 16,000	\$ 16,000
54200	Office Supplies				\$ 4,743	\$ 3,500	\$ 1,977	\$ 3,700	\$ 3,500	\$ 3,500
54230	Copy Paper				\$ 700	\$ 2,500	\$ 821	\$ 2,500	\$ 2,500	\$ 2,500
57100	Travel/Training				\$ 2,002	\$ 10,000	\$ 950	\$ 10,000	\$ 10,000	\$ 10,000
57300	Dues & Memberships				\$ 4,043	\$ 5,000	\$ 3,183	\$ 5,000	\$ 5,000	\$ 5,000
	TOTAL EXPENSES:				\$ 128,383	\$ 167,500	\$ 66,586	\$ 169,700	\$ 152,500	\$ 152,500
	TOTAL BUDGET:				\$ 388,613	\$ 435,555	\$ 205,963	\$ 466,105	\$ 452,933	\$ 475,433



Dept Head Approval

3/16/23


Date

\$ Increase/Decrease \$ 17,378 \$ 39,878
% Increase/Decrease 3.99% 9.16%

REVISED - 03/14/23

Finance Committee: 01131

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51900	Contingency				\$ -	\$ 17,500	\$ -	\$ -	\$ 22,500	\$ -
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ 17,500	\$ -	\$ -	\$ 22,500	\$ -
57100	Travel & Training				\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ 100
57300	Dues & Memberships				\$ 180	\$ 200	\$ -	\$ 200	\$ 200	\$ 200
57800	Reserve Fund				\$ -	\$ 317,800	\$ -	\$ 150,000	\$ 130,000	\$ 100,000
	TOTAL EXPENSES:				\$ 180	\$ 318,100	\$ -	\$ 150,300	\$ 130,300	\$ 100,300
	TOTAL BUDGET:				\$ 180	\$ 335,600	\$ -	\$ 150,300	\$ 152,800	\$ 100,300



 Dept Head Approval

3/16/23

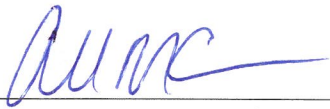
 Date

\$ Increase/Decrease \$ (182,800) \$ (235,300)
 % Increase/Decrease -54.47% -70.11%

REVISED - 03/14/23

Town Accountant: 01135

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51107	Town Accountant/Financial Coordinator	1	1	1	\$ 109,242	\$ 111,430	\$ 62,816	\$ 102,000	\$ 106,080	\$ 106,080
51113	Assistant Accountant	0.25	1	1	\$ 4,443	\$ 11,200	\$ -	\$ 51,825	\$ 53,898	\$ 53,898
51114	Accounts Payable Clerk	0.25	0	0	\$ 5,905	\$ 5,400	\$ 4,417	\$ 7,500	\$ 5,000	\$ 2,500
51420	Longevity				\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -
	TOTAL PERSONNEL:	1.5	2	2	\$ 119,590	\$ 128,230	\$ 67,233	\$ 161,325	\$ 164,978	\$ 162,478
53010	Audit/Accounting Services				\$ 23,000	\$ 28,500	\$ 28,020	\$ 25,500	\$ 25,500	\$ 25,500
53070	Contractual Services				\$ 1,980	\$ 1,500	\$ -	\$ 2,500	\$ 2,000	\$ 2,000
NEW	Office Supplies				\$ -	\$ -	\$ -	\$ 1,000	\$ 700	\$ 700
57100	Travel/Training				\$ 595	\$ 1,500	\$ -	\$ 950	\$ 950	\$ 950
57300	Dues & Memberships				\$ 80	\$ 150	\$ 50	\$ 150	\$ 150	\$ 150
	TOTAL EXPENSES:				\$ 25,655	\$ 31,650	\$ 28,070	\$ 30,100	\$ 29,300	\$ 29,300
	TOTAL BUDGET:				\$ 145,245	\$ 159,880	\$ 95,303	\$ 191,425	\$ 194,278	\$ 191,778



Dept Head Approval

3/16/23

Date

\$ Increase/Decrease	\$ 34,398	\$ 31,898
% Increase/Decrease	21.51%	19.95%

REVISED - 03/14/23

Technology: 01136

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51107	IT Coordinator Stipend				\$ 5,839	\$ 6,500	\$ 3,250	\$ 4,375	\$ 4,375	\$ 6,500
NEW	Director of IT Services	0	1	1	\$ -	\$ -	\$ -	\$ 75,000	\$ 37,500	\$ -
	TOTAL PERSONNEL:	0	1	1	\$ 5,839	\$ 6,500	\$ 3,250	\$ 79,375	\$ 41,875	\$ 6,500
52400	Repairs & Maintenance				\$ 15,151	\$ 21,500	\$ 9,321	\$ 25,000	\$ 25,000	\$ 25,000
52700	Contracted Services				\$ 24,500	\$ 31,000	\$ 26,436	\$ 20,000	\$ 31,000	\$ 31,000
53000	Software Licenses				\$ 127,579	\$ 150,000	\$ 131,472	\$ 181,260	\$ 181,260	\$ 181,260
53030	Data Services				\$ 24,373	\$ 30,000	\$ 14,301	\$ 30,000	\$ 30,000	\$ 30,000
53400	Telephone				\$ 33,826	\$ 35,000	\$ 14,421	\$ 37,000	\$ 37,000	\$ 37,000
	TOTAL EXPENSES:				\$ 225,429	\$ 267,500	\$ 195,951	\$ 293,260	\$ 304,260	\$ 304,260
	TOTAL BUDGET:				\$ 231,268	\$ 274,000	\$ 199,201	\$ 372,635	\$ 346,135	\$ 310,760


 Dept Head Approval


3/16/2023
 Date

\$ Increase/Decrease \$ 72,135 \$ 36,760
 % Increase/Decrease 26.33% 13.42%

REVISED - 03/14/23

Assessors: 01141

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51106	Principal Assessor	1	1	1	\$ 86,700	\$ 88,440	\$ 42,692	\$ 88,440	\$ 91,978	\$ 91,978
51109	Board of Assessors				\$ 1,200	\$ 1,200	\$ 600	\$ 1,200	\$ 1,200	\$ 1,200
51113	Administrative Assessor	1	1	1	\$ 57,352	\$ 58,505	\$ 27,687	\$ 58,505	\$ 60,845	\$ 60,845
51420	Longevity Pay				\$ 750	\$ 750	\$ 750	\$ 750	\$ 850	\$ 850
	TOTAL PERSONNEL:	2	2	2	\$ 146,002	\$ 148,895	\$ 71,729	\$ 148,895	\$ 154,873	\$ 154,873
53010	Contracted Services				\$ 28,515	\$ 35,000	\$ 34,735	\$ 52,600	\$ 42,000	\$ 42,000
54200	Office Supplies				\$ 3,740	\$ 2,500	\$ 416	\$ 2,500	\$ 2,500	\$ 2,500
57100	Travel/Training				\$ 191	\$ 1,000	\$ 105	\$ 1,000	\$ 1,000	\$ 1,000
57300	Dues & Memberships				\$ 123	\$ 250	\$ 135	\$ 250	\$ 250	\$ 250
57800	Reserve Fund Transfer				\$ 53,900	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENSES:				\$ 86,469	\$ 38,750	\$ 35,391	\$ 56,350	\$ 45,750	\$ 45,750
	TOTAL BUDGET:				\$ 232,471	\$ 187,645	\$ 107,120	\$ 205,245	\$ 200,623	\$ 200,623



 Dept Head Approval

3/16/23

 Date

\$ Increase/Decrease \$ 12,978 \$ 12,978
 % Increase/Decrease 6.92% 6.92%

REVISED - 03/14/23

Human Resources: 01152

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51106	Human Resources Manager	0.4	0.5	0.5	\$ -	\$ 18,509	\$ -	\$ 39,312	\$ 32,556	\$ 39,312
	TOTAL PERSONNEL:	0.4	0.5	0.5	\$ -	\$ 18,509	\$ -	\$ 39,312	\$ 32,556	\$ 39,312
54200	Office Supplies				\$ -	\$ 500	\$ 66	\$ 500	\$ 500	\$ 500
57100	Travel/Training				\$ -	\$ 500	\$ -	\$ 430	\$ 430	\$ 430
NEW	Dues & Memberships				\$ -	\$ -	\$ -	\$ 301	\$ 301	\$ 301
NEW	Bilingual Language Stipends				\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
	TOTAL EXPENSES:				\$ -	\$ 1,000	\$ 66	\$ 3,231	\$ 3,231	\$ 3,231
	TOTAL BUDGET:				\$ -	\$ 19,509	\$ 66	\$ 42,543	\$ 35,787	\$ 42,543



Dept Head Approval

3/16/23

Date

\$ Increase/Decrease \$ 16,278 \$ 23,034
 % Increase/Decrease 83.44% 118.07%

REVISED - 03/14/23

Town Clerk: 01161

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51106	Town Clerk	1	1	1	\$ 62,424	\$ 63,675	\$ 30,738	\$ 66,017	\$ 66,222	\$ 66,222
51108	Election Workers				\$ 3,082	\$ 12,000	\$ 6,523	\$ 6,850	\$ 6,850	\$ 6,850
51109	Registrar				\$ 2,112	\$ 2,112	\$ 880	\$ 2,112	\$ 2,112	\$ 2,112
51113	Assistant Town Clerk	1	1	1	\$ 34,220	\$ 40,070	\$ 19,342	\$ 40,070	\$ 41,673	\$ 41,673
NEW	Election & Town Meeting Stipend				\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
51420	Longevity Pay				\$ 300	\$ 300	\$ 300	\$ 500	\$ 500	\$ 500
	TOTAL PERSONNEL:	2	2	2	\$ 102,138	\$ 118,157	\$ 57,783	\$ 116,549	\$ 118,357	\$ 118,357
NEW	Equipment				\$ -	\$ -	\$ -	\$ 14,000	\$ -	\$ -
52450	Equipment Maint & Repairs				\$ 2,735	\$ 3,600	\$ 3,519	\$ 3,905	\$ 3,905	\$ 3,905
52470	Publications (code)				\$ 7,366	\$ 6,200	\$ 1,195	\$ 6,200	\$ 6,200	\$ 6,200
52700	Records Preservation				\$ 3,527	\$ 3,600	\$ -	\$ 3,600	\$ 3,600	\$ 3,600
54200	Office Supplies				\$ 2,889	\$ 3,500	\$ 387	\$ 3,500	\$ 3,500	\$ 3,500
55300	Elections				\$ 3,192	\$ 7,500	\$ 2,514	\$ 6,100	\$ 6,100	\$ 6,100
55800	Other Supplies				\$ 2,569	\$ 3,250	\$ 1,129	\$ 3,100	\$ 3,100	\$ 3,100
57100	Travel/Training				\$ 2,434	\$ 4,500	\$ 1,747	\$ 4,500	\$ 4,500	\$ 4,500
57300	Dues & Memberships				\$ 320	\$ 350	\$ 100	\$ 350	\$ 350	\$ 350
	TOTAL EXPENSES:				\$ 25,032	\$ 32,500	\$ 10,591	\$ 45,255	\$ 31,255	\$ 31,255
	TOTAL BUDGET:				\$ 127,170	\$ 150,657	\$ 68,374	\$ 161,804	\$ 149,612	\$ 149,612

Jennifer L. Messina
 Dept Head Approval

3/17/23
 Date

\$ Increase/Decrease \$ (1,045) \$ (1,045)
 % Increase/Decrease -0.69% -0.69%

REVISED - 03/14/23

Conservation: 01171

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51112	Conservation Agent	1	1	1	\$ 24,579	\$ 25,170	\$ 12,156	\$ 41,400	\$ 43,056	\$ 43,056
51113	Board Clerk				\$ 585	\$ 800	\$ 320	\$ 800	\$ 800	\$ 800
51420	Longevity				\$ 200	\$ 200	\$ 200	\$ 200	\$ 300	\$ 300
	TOTAL PERSONNEL:	1	1	1	\$ 25,364	\$ 26,170	\$ 12,676	\$ 42,400	\$ 44,156	\$ 44,156
52470	Land Maintenance/Trails				\$ 5,000	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
54200	Office Supplies				\$ 492	\$ 700	\$ -	\$ 1,000	\$ 750	\$ 750
NEW	Training				\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ 700
57300	Dues & Memberships				\$ 263	\$ 375	\$ 267	\$ 375	\$ 375	\$ 375
	TOTAL EXPENSES:				\$ 5,755	\$ 5,075	\$ 267	\$ 6,075	\$ 5,825	\$ 5,825
	TOTAL BUDGET:				\$ 31,119	\$ 31,245	\$ 12,943	\$ 48,475	\$ 49,981	\$ 49,981


 Dept Head Approval

3/17/23
 Date

\$ Increase/Decrease \$ 18,736 \$ 18,736
 % Increase/Decrease 59.96% 59.96%

REVISED - 03/14/23

Planning Board: 01175

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51113	Board Clerk				\$ 4,836	\$ 5,200	\$ 2,500	\$ 5,200	\$ 5,200	\$ 5,200
	TOTAL PERSONNEL:	0	0	0	\$ 4,836	\$ 5,200	\$ 2,500	\$ 5,200	\$ 5,200	\$ 5,200
53100	Training				\$ -	\$ 100	\$ 50	\$ 100	\$ 100	\$ 100
54200	Office Supplies				\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ 100
57300	Dues/Subscriptions				\$ 35	\$ 50	\$ -	\$ 50	\$ 50	\$ 50
	TOTAL EXPENSES:				\$ 35	\$ 250	\$ 50	\$ 250	\$ 250	\$ 250
	TOTAL BUDGET:				\$ 4,871	\$ 5,450	\$ 2,550	\$ 5,450	\$ 5,450	\$ 5,450


Dept Head Approval

3/16/23
Date

\$ Increase/Decrease \$ - \$ -
% Increase/Decrease 0.00% 0.00%

REVISED - 03/14/23

Zoning Board of Appeals: 01176

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51113	Board Clerk				\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
53100	Training				\$ 40	\$ 100	\$ 25	\$ 100	\$ 50	\$ 50
54200	Office Supplies				\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ 100
55860	Subscriptions				\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ 100
	TOTAL EXPENSES:				\$ 40	\$ 300	\$ 25	\$ 300	\$ 250	\$ 250
	TOTAL BUDGET:				\$ 40	\$ 1,300	\$ 25	\$ 1,300	\$ 1,250	\$ 1,250


 Dept Head Approval

3/16/23
 Date

\$ Increase/Decrease \$ (50) \$ (50)
 % Increase/Decrease -3.85% -3.85%

REVISED - 03/14/23

Planning/Community Development: 01177

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51107	Asst Town Mgr/Comm Dev Drctr	1	1	1	\$ 110,731	\$ 114,450	\$ 60,222	\$ 125,000	\$ 130,000	\$ 130,000
51112	Affordable Housing Stipend				\$ 1,992	\$ 2,000	\$ 985	\$ 2,000	\$ 2,000	\$ 2,000
51420	Longevity Pay				\$ 300	\$ 300	\$ 300	\$ 500	\$ 600	\$ 600
	TOTAL PERSONNEL:	1	1	1	\$ 113,023	\$ 116,750	\$ 61,507	\$ 127,500	\$ 132,600	\$ 132,600
54200	Office Supplies				\$ 500	\$ 500	\$ 83	\$ 500	\$ 500	\$ 500
56410	Contracted Services - BRPC				\$ 1,920	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
56411	Economic Development				\$ 28,457	\$ 25,000	\$ 9,810	\$ 30,000	\$ 30,000	\$ 30,000
57100	Travel/Training				\$ 1,531	\$ 2,000	\$ 257	\$ 2,000	\$ 1,500	\$ 1,500
57300	Dues & Memberships				\$ 541	\$ 655	\$ -	\$ 660	\$ 660	\$ 660
	TOTAL EXPENSES:				\$ 32,949	\$ 30,155	\$ 10,150	\$ 35,160	\$ 34,660	\$ 34,660
	TOTAL BUDGET:				\$ 145,972	\$ 146,905	\$ 71,657	\$ 162,660	\$ 167,260	\$ 167,260


 Dept Head Approval

3/14/23
 Date

\$ Increase/Decrease \$ 20,355 \$ 20,355
 % Increase/Decrease 13.86% 13.86%

REVISED - 03/14/23

Buildings and Grounds: 01192

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
NEW	Assistant DPW Superintendent	0	0.5	0.5	\$ -	\$ -	\$ -	\$ 37,500	\$ 20,500	\$ -
51106	Crew Leader	1	1	1	\$ 55,457	\$ 57,695	\$ 14,304	\$ 57,695	\$ 60,003	\$ 60,003
51115	HCC Custodian				\$ 7,500	\$ 7,500	\$ 3,125	\$ 7,500	\$ 7,800	\$ 7,800
51135	Working Foreman	1	1	1	\$ 67,296	\$ 64,551	\$ 33,133	\$ 64,551	\$ 67,133	\$ 67,133
51137	Laborers/Operators (FY23 included Landscaper)	4.5	4	4	\$ 203,117	\$ 243,394	\$ 98,581	\$ 243,394	\$ 253,130	\$ 228,690
51147	Landscaper (was included in Laborer line item)	0	1	1	\$ -	\$ -	\$ -	\$ 53,560	\$ 56,482	\$ 56,482
51301	Overtime				\$ 15,573	\$ 17,000	\$ 6,397	\$ 17,000	\$ 17,680	\$ 17,680
51420	Longevity				\$ 200	\$ 200	\$ 400	\$ 400	\$ 600	\$ 600
51910	Stipends				\$ 500	\$ -	\$ -	\$ 700	\$ 700	\$ 700
	TOTAL PERSONNEL:	6.5	7.5	7.5	\$ 349,643	\$ 390,340	\$ 155,940	\$ 482,300	\$ 484,028	\$ 439,088
52110	Electricity				\$ 109,626	\$ 125,000	\$ 60,275	\$ 132,000	\$ 132,000	\$ 125,000
52120	Gas/Oil - Heating				\$ 93,868	\$ 90,000	\$ 14,118	\$ 110,000	\$ 110,000	\$ 110,000
52310	Water/Sewer				\$ 8,092	\$ 13,500	\$ 26,222	\$ 29,548	\$ 29,548	\$ 29,548
52410	Buildings & Grounds Repairs				\$ 62,201	\$ 65,000	\$ 18,978	\$ 65,000	\$ 65,000	\$ 65,000
52700	Contracted Services				\$ 53,050	\$ 75,000	\$ 37,193	\$ 75,000	\$ 75,000	\$ 75,000
52920	Trash Removal				\$ 1,899	\$ 3,500	\$ 761	\$ 3,500	\$ 3,500	\$ 3,500
54300	Building & Grounds Supplies				\$ 7,478	\$ 9,000	\$ 2,979	\$ 45,000	\$ 20,000	\$ 20,000
NEW	New Trees				\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
54500	Custodial Supplies				\$ 10,662	\$ 18,000	\$ 7,836	\$ 18,000	\$ 15,000	\$ 15,000
55200	Courthouse Bldg Maintenance				\$ 19,471	\$ 15,000	\$ 585	\$ 20,000	\$ 15,000	\$ 15,000
	TOTAL EXPENSES:				\$ 366,347	\$ 414,000	\$ 168,947	\$ 518,048	\$ 465,048	\$ 458,048
	TOTAL BUDGET:				\$ 715,990	\$ 804,340	\$ 324,887	\$ 1,000,348	\$ 949,076	\$ 897,136


 Dept Head Approval

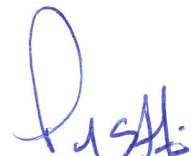
3/20/23
 Date

\$ Increase/Decrease \$ 144,736 \$ 92,796
 % Increase/Decrease 17.99% 11.54%

REVISED - 03/14/23

Police Department: 01210

Account	Positions	FY2022			FY2023		FY2023		FY2024		FY2024	
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended		
51117	Police Chief	1	1	1	\$ 118,715	\$ 110,520	\$ 61,401	\$ 121,181	\$ 121,181	\$ 121,181	\$ 121,181	
51120	Sergeants	3	3	3	\$ 138,545	\$ 261,525	\$ 108,401	\$ 273,826	\$ 273,826	\$ 273,826	\$ 273,826	
NEW	Deputy Chief	0	1	0	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	
51121	Patrol Officers	14	15	15	\$ 907,471	\$ 972,500	\$ 376,021	\$ 1,073,615	\$ 1,050,282	\$ 1,050,282	\$ 1,050,282	
51123	Police Specials	4	0	0	\$ 32,964	\$ 30,000	\$ 849	\$ -	\$ -	\$ -	\$ -	
51125	Administrative Assistant	1	1	1	\$ 55,000	\$ 56,100	\$ 27,083	\$ 58,344	\$ 58,344	\$ 58,344	\$ 58,344	
51128	Community Outreach Officer				\$ 4,598	\$ 10,000	\$ 2,498	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
51131	Parking Control Officer	0.5	0.5	0.5	\$ 14,416	\$ 16,800	\$ 7,840	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
51300	Overtime				\$ 230,167	\$ 133,000	\$ 153,210	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000	
51410	Holiday Pay				\$ 52,556	\$ 68,770	\$ 20,061	\$ 74,521	\$ 74,521	\$ 74,521	\$ 74,521	
51420	Longevity Pay				\$ 5,033	\$ 4,850	\$ 4,550	\$ 5,350	\$ 5,950	\$ 5,950	\$ 5,950	
51900	Education/Tuition				\$ 3,620	\$ 5,000	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
51910	Stipend				\$ -	\$ 3,800	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
51920	Uniform Allowance				\$ 18,000	\$ 20,250	\$ 16,875	\$ 21,375	\$ 21,375	\$ 21,375	\$ 21,375	
51930	Training				\$ 68,051	\$ 81,700	\$ 41,089	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
NEW	Co-responder				\$ -	\$ -	\$ -	\$ 12,000	\$ 5,000	\$ 12,000	\$ 12,000	
TOTAL PERSONNEL:		23.5	21.5	20.5	\$ 1,649,136	\$ 1,774,815	\$ 822,878	\$ 1,918,212	\$ 1,868,479	\$ 1,875,479		
52450	Equipment Maint/Repairs				\$ 1,657	\$ 1,400	\$ 1,668	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,000	
52900	Care of Prisoners				\$ 1,100	\$ 1,500	\$ 165	\$ 1,500	\$ 1,250	\$ 1,250	\$ 1,250	
53810	Events				\$ -	\$ 2,000	\$ 1,749	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
54200	Office Supplies				\$ 6,599	\$ 7,500	\$ 2,285	\$ 8,000	\$ 7,500	\$ 7,500	\$ 7,500	
54201	Office Equipment				\$ 5,976	\$ 2,500	\$ 397	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
54202	Additional Equipment				\$ 4,458	\$ 4,460	\$ 1,534	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
54800	Vehicular Supplies				\$ 28,701	\$ 20,000	\$ 3,521	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	
55840	Uniforms				\$ 12,997	\$ 14,000	\$ 3,048	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	
55850	Crime Prevention/Ammunition				\$ 15,121	\$ 14,870	\$ 1,089	\$ 18,000	\$ 14,000	\$ 14,000	\$ 14,000	
55860	Subscriptions				\$ 3,673	\$ 5,225	\$ 5,839	\$ 9,925	\$ 7,425	\$ 7,425	\$ 7,425	
57100	Travel/Training				\$ 14,802	\$ 15,000	\$ 5,411	\$ 30,916	\$ 30,916	\$ 30,916	\$ 30,916	
57300	Dues & Memberships				\$ 3,714	\$ 3,605	\$ 1,900	\$ 3,604	\$ 3,604	\$ 3,604	\$ 3,604	
TOTAL EXPENSES:					\$ 98,798	\$ 92,060	\$ 28,606	\$ 118,445	\$ 110,695	\$ 110,695		
TOTAL BUDGET:					\$ 1,747,934	\$ 1,866,875	\$ 851,484	\$ 2,036,657	\$ 1,979,174	\$ 1,986,174		


 Dept Head Approval

3/17/23
 Date

\$ Increase/Decrease \$ 112,299 \$ 119,299
 % Increase/Decrease 6.02% 6.39%

REVISED - 03/14/23

Fire Department: 01220

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51113	Clerical	0.5	0.5	0.5	\$ 22,795	\$ 23,255	\$ 11,225	\$ 24,960	\$ 25,958	\$ 25,958
51117	Fire Chief	1	1	1	\$ 94,987	\$ 98,940	\$ 50,852	\$ 107,000	\$ 111,280	\$ 111,280
51127	Call Firefighters				\$123,991	\$ 140,000	\$ 55,164	\$ 160,000	\$ 160,000	\$ 160,000
51129	Firefighters	3	4	4	\$175,292	\$ 180,000	\$ 84,320	\$ 265,000	\$ 239,000	\$ 239,000
51300	Overtime				\$ 37,300	\$ 47,000	\$ 12,696	\$ 60,000	\$ 57,500	\$ 57,500
51410	Holiday Pay				\$ 5,153	\$ 14,500	\$ 6,483	\$ 19,000	\$ 16,250	\$ 16,250
51420	Longevity Pay				\$ 400	\$ 500	\$ 500	\$ 500	\$ 300	\$ 300
	TOTAL PERSONNEL:	4.5	5.5	5.5	\$ 459,918	\$ 504,195	\$ 221,240	\$ 636,460	\$ 610,288	\$ 610,288
52450	Equipment Maint/Repairs				\$ 84,375	\$ 56,000	\$ 18,171	\$ 60,000	\$ 60,000	\$ 60,000
52700	Communications				\$ 3,665	\$ 5,000	\$ 1,410	\$ 5,000	\$ 5,000	\$ 5,000
53800	Hydrant Rentals				\$109,127	\$ 116,500	\$ 36,324	\$ 116,000	\$ 116,000	\$ 116,000
54200	Office Supplies				\$ 881	\$ 1,000	\$ 174	\$ 2,000	\$ 1,000	\$ 1,000
55810	Firefighting Supplies				\$ 25,425	\$ 25,000	\$ 11,349	\$ 30,000	\$ 30,000	\$ 30,000
55811	Fire Prevention				\$ 465	\$ 1,000	\$ 336	\$ 1,100	\$ 1,100	\$ 1,100
55860	Subscriptions				\$ -	\$ 3,000	\$ 3,095	\$ 3,200	\$ 3,200	\$ 3,200
57100	Travel/Training				\$ 11,783	\$ 10,000	\$ 5,116	\$ 10,000	\$ 10,000	\$ 10,000
57300	Dues & Memberships				\$ 1,832	\$ 2,100	\$ 1,592	\$ 2,100	\$ 2,100	\$ 2,100
	TOTAL EXPENSES:				\$ 237,553	\$ 219,600	\$ 77,567	\$ 229,400	\$ 228,400	\$ 228,400
	TOTAL BUDGET:				\$ 697,471	\$ 723,795	\$ 298,807	\$ 865,860	\$ 838,688	\$ 838,688



 Dept Head Approval

3/17/23

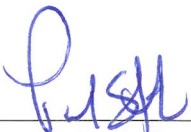
 Date

\$ Increase/Decrease \$ 114,893 \$ 114,893
 % Increase/Decrease 15.87% 15.87%

REVISED - 03/14/23

Emergency Management: 01230

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51107	EMD Stipend				\$ -	\$ -	\$ -	\$ 6,000	\$ 5,000	\$ 5,000
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ 6,000	\$ 5,000	\$ 5,000
52450	Equipment Maint/Repairs				\$ 5,536	\$ 9,000	\$ 5,008	\$ 6,500	\$ 6,500	\$ 6,500
52700	Contracted Services				\$ 8,655	\$ 7,440	\$ 7,499	\$ 10,611	\$ 10,611	\$ 10,611
54200	Office Supplies				\$ 142	\$ 350	\$ -	\$ 350	\$ 350	\$ 350
58500	Additional Equipment				\$ 2,933	\$ 3,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
	TOTAL EXPENSES:				\$ 17,266	\$ 19,790	\$ 12,507	\$ 19,461	\$ 19,461	\$ 19,461
	TOTAL BUDGET:				\$ 17,266	\$ 19,790	\$ 12,507	\$ 25,461	\$ 24,461	\$ 24,461



 Dept Head Approval

3/17/23

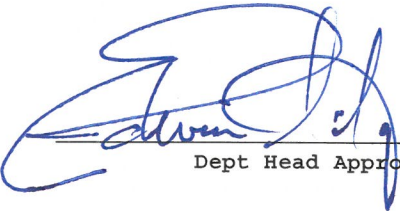
 Date

\$ Increase/Decrease \$ 4,671 \$ 4,671
 % Increase/Decrease 23.60% 23.60%

REVISED - 03/14/23

Building Inspector: 01241

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51107	Building Inspector	1	1	1	\$ 68,052	\$ 69,415	\$ 33,510	\$ 69,415	\$ 72,192	\$ 72,192
51108	Assistant Inspector	1	1	1	\$ 25,777	\$ 57,000	\$ -	\$ 57,000	\$ 59,280	\$ 59,280
51113	Clerk	1	1	1	\$ 42,000	\$ 42,840	\$ 20,681	\$ 42,840	\$ 44,554	\$ 44,554
51420	Longevity Pay				\$ 1,450	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,450	\$ 1,450
	TOTAL PERSONNEL:	3	3	3	\$ 137,279	\$ 170,505	\$ 55,441	\$ 170,505	\$ 177,476	\$ 177,476
52000	Contracted Services				\$ 3,500	\$ 3,600	\$ -	\$ 3,600	\$ 3,600	\$ 3,600
52411	Property Security/Safety				\$ -	\$ 2,400	\$ -	\$ 2,400	\$ 2,400	\$ 2,400
54200	Office Supplies				\$ 2,062	\$ 2,460	\$ 925	\$ 2,460	\$ 2,460	\$ 2,460
57100	Travel/Training				\$ 1,977	\$ 4,400	\$ 1,314	\$ 4,400	\$ 4,400	\$ 4,400
57300	Dues & Memberships				\$ 145	\$ 300	\$ -	\$ 300	\$ 300	\$ 300
	TOTAL EXPENSES:				\$ 7,684	\$ 13,160	\$ 2,239	\$ 13,160	\$ 13,160	\$ 13,160
	TOTAL BUDGET:				\$ 144,963	\$ 183,665	\$ 57,680	\$ 183,665	\$ 190,636	\$ 190,636



 Dept Head Approval

3/17/23

 Date

\$ Increase/Decrease \$ 6,971 \$ 6,971
 % Increase/Decrease 3.80% 3.80%

REVISED - 03/14/23

Animal Control Officer: 01292

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51107	Animal Control Officer				\$ 11,000	\$ 11,000	\$ 5,500	\$ 11,000	\$ 11,000	\$ 11,000
	TOTAL PERSONNEL:	0	0	0	\$ 11,000	\$ 11,000	\$ 5,500	\$ 11,000	\$ 11,000	\$ 11,000
53000	Professional Services				\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
55800	Supplies				\$ -	\$ 200	\$ -	\$ 200	\$ 100	\$ 100
57100	Travel				\$ -	\$ 500	\$ -	\$ 500	\$ 250	\$ 250
57300	Dues and Membership				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENSES:				\$ -	\$ 1,200	\$ -	\$ 1,200	\$ 850	\$ 850
	TOTAL BUDGET:				\$ 11,000	\$ 12,200	\$ 5,500	\$ 12,200	\$ 11,850	\$ 11,850


 Dept Head Approval Date 3/17/23

\$ Increase/Decrease \$ (350) \$ (350)
 % Increase/Decrease -2.87% -2.87%

REVISED - 03/14/23

DPW - Highway: 01422

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51110	DPW Superintendent	1	1	1	\$ 81,586	\$ 96,135	\$ 38,218	\$ 105,000	\$ 109,200	\$ 109,200
NEW	Assistant DPW Superintendent	0	0.5	0.5	\$ -	\$ -	\$ -	\$ 37,500	\$ 20,500	\$ -
51113	Administrative Assistant	1	1	1	\$ 37,368	\$ 43,195	\$ 20,618	\$ 41,055	\$ 42,697	\$ 42,697
51115	Tree Warden				\$ 7,500	\$ 7,500	\$ 3,125	\$ 7,500	\$ 7,800	\$ 7,800
51120	Highway Superintendent	1	1	1	\$ 85,170	\$ 86,875	\$ 41,939	\$ 86,540	\$ 90,002	\$ 90,002
51134	Mechanic	1	1	1	\$ 61,951	\$ 64,446	\$ 30,502	\$ 64,446	\$ 67,024	\$ 67,024
51135	Working Foreman	1	1	1	\$ 67,296	\$ 70,020	\$ 33,133	\$ 70,020	\$ 72,821	\$ 72,821
51136	Laborer/Driver	3	3	3	\$ 161,674	\$ 168,229	\$ 79,622	\$ 168,229	\$ 174,958	\$ 174,958
51138	Recycling Center Staff	0.25	0.25	0.25	\$ 17,686	\$ 17,000	\$ 9,379	\$ 17,000	\$ 17,680	\$ 17,680
51139	Equipment Operators	3	3	3	\$ 181,155	\$ 188,483	\$ 89,208	\$ 188,483	\$ 196,022	\$ 196,022
51300	Snow & Ice Overtime				\$ 86,538	\$ 71,500	\$ 16,567	\$ 71,500	\$ 71,500	\$ 71,500
51301	Highway Overtime				\$ 14,587	\$ 20,000	\$ 9,502	\$ 20,000	\$ 20,800	\$ 20,800
51400	Police Details				\$ 3,256	\$ 7,500	\$ 3,694	\$ -	\$ -	\$ -
51420	Longevity Pay				\$ 3,950	\$ 4,550	\$ 3,950	\$ 4,750	\$ 5,250	\$ 5,250
51910	Stipends				\$ 800	\$ -	\$ -	\$ 900	\$ 1,800	\$ 1,800
	TOTAL PERSONNEL:	11.25	11.75	11.75	\$ 810,517	\$ 845,433	\$ 379,457	\$ 882,923	\$ 898,054	\$ 877,554
52110	Street Lights				\$ 142,300	\$ 137,000	\$ 64,299	\$ 148,000	\$ 148,000	\$ 148,000
52115	Sewer/Water				\$ 1,230	\$ 2,000	\$ 206	\$ -	\$ -	\$ -
52120	Gas/Oil - Heating				\$ 5,937	\$ 10,000	\$ 517	\$ -	\$ -	\$ -
52450	Equipment Maint/Repairs				\$ 73,341	\$ 95,000	\$ 20,381	\$ 100,000	\$ 100,000	\$ 100,000
52490	Street Maint/Repairs				\$ 88,867	\$ 180,000	\$ 27,745	\$ 180,000	\$ 180,000	\$ 180,000
NEW	Police Details				\$ -	\$ -	\$ -	\$ 10,000	\$ 7,500	\$ 7,500
52700	Contracted Services				\$ 33,276	\$ 70,000	\$ 20,073	\$ 85,000	\$ 80,000	\$ 80,000
52701	Trash & Recycle Hauling				\$ 56,778	\$ 65,000	\$ 25,607	\$ 65,000	\$ 65,000	\$ 65,000
52702	Hazardous Waste Collection				\$ 5,954	\$ 7,000	\$ 5,808	\$ 8,400	\$ 6,000	\$ 6,000
52740	Clothing & Uniforms				\$ 18,491	\$ 27,000	\$ 8,031	\$ 32,400	\$ 30,000	\$ 30,000
53050	Landfill & Transfer Station Engineering				\$ -	\$ 14,000	\$ -	\$ 24,700	\$ 24,700	\$ 24,700
53810	Tree Services				\$ 73,671	\$ 115,000	\$ 40,138	\$ 115,000	\$ 115,000	\$ 115,000
NEW	Safety Supplies				\$ -	\$ -	\$ -	\$ 6,000	\$ 4,000	\$ 4,000
54200	Office Supplies				\$ 3,019	\$ 1,500	\$ 142	\$ 3,000	\$ 2,500	\$ 2,500
54810	Gas & Diesel				\$ 109,384	\$ 105,000	\$ 57,508	\$ 147,000	\$ 147,000	\$ 135,000
55300	Public Works Supplies				\$ 23,328	\$ 35,000	\$ 7,508	\$ 35,000	\$ 35,000	\$ 35,000
55700	Snow & Ice Supplies				\$ 175,053	\$ 150,000	\$ 5,727	\$ 150,000	\$ 150,000	\$ 150,000
NEW	Trees				\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
57100	Travel/Training				\$ 2,925	\$ 2,000	\$ 87	\$ 3,000	\$ 2,500	\$ 2,500
57300	Dues & Memberships				\$ 495	\$ 500	\$ 270	\$ 1,000	\$ 500	\$ 500
	TOTAL EXPENSES:				\$ 814,049	\$ 1,016,000	\$ 284,047	\$ 1,133,500	\$ 1,097,700	\$ 1,085,700
	TOTAL BUDGET:				\$ 1,624,566	\$ 1,861,433	\$ 663,504	\$ 2,016,423	\$ 1,995,754	\$ 1,963,254


 Dept Head Approval

3/20/23
 Date

\$ Increase/Decrease \$ 134,321 \$ 101,821
 % Increase/Decrease \$ 0 \$ 0

REVISED - 03/14/23

Health Department: 01511

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51129	Health Agent	1	1	1	\$ 61,872	\$ 65,025	\$ 31,391	\$ 65,025	\$ 67,626	\$ 67,626
51130	Health Inspector	1	1	1	\$ 39,736	\$ 41,820	\$ 17,397	\$ 50,960	\$ 52,998	\$ 52,998
51131	Animal Inspector				\$ 1,000	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
51420	Longevity				\$ 200	\$ 200	\$ 200	\$ 200	\$ 300	\$ 300
	TOTAL PERSONNEL:	2	2	2	\$ 102,808	\$ 108,045	\$ 49,488	\$ 117,185	\$ 121,924	\$ 121,924
52700	Contracted Services				\$ 8,816	\$ 10,150	\$ 3,474	\$ 11,205	\$ 11,205	\$ 11,205
57100	Travel/Training				\$ 2,050	\$ 3,400	\$ 583	\$ 3,400	\$ 3,400	\$ 3,400
57300	Dues & Memberships				\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ 200
57800	Supplies				\$ 1,420	\$ 3,500	\$ 468	\$ 3,500	\$ 3,500	\$ 3,500
	TOTAL EXPENSES:				\$ 12,286	\$ 17,250	\$ 4,525	\$ 18,305	\$ 18,305	\$ 18,305
	TOTAL BUDGET:				\$ 115,094	\$ 125,295	\$ 54,013	\$ 135,490	\$ 140,229	\$ 140,229



 Dept Head Approval

3-16-23

 Date

\$ Increase/Decrease \$ 14,934 \$ 14,934
 % Increase/Decrease 11.92% 11.92%

REVISED - 03/14/23

Community Services: 01528

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57800	Human Services				\$ 30,000	\$ 35,000	\$ 35,000	\$ 30,000	\$ 25,000	\$ 25,000
	TOTAL EXPENSES:				\$ 30,000	\$ 35,000	\$ 35,000	\$ 30,000	\$ 25,000	\$ 25,000
	TOTAL BUDGET:				\$ 30,000	\$ 35,000	\$ 35,000	\$ 30,000	\$ 25,000	\$ 25,000



Dept Head Approval

3/16/23

Date

\$ Increase/Decrease \$ (10,000) \$ (10,000)
 % Increase/Decrease -28.57% -28.57%

REVISED - 03/14/23

Council on Aging: 01541

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51106	COA Director	1	1	1	\$ 62,561	\$ 65,025	\$ 32,158	\$ 67,025	\$ 69,706	\$ 69,706
51109	Van Drivers (4 P/T)	2	2	2	\$ -	\$ 35,000	\$ 25,560	\$ 39,000	\$ 40,560	\$ 40,560
51113	Administrative Assistant	0.5	0.5	0.5	\$ 16,681	\$ 23,255	\$ 11,225	\$ 24,960	\$ 25,958	\$ 25,958
51115	Custodian				\$ 8,405	\$ 9,551	\$ 4,075	\$ 9,551	\$ 9,933	\$ 9,933
51200	Coordinator	0.5	0.5	0.5	\$ 2,445	\$ 3,500	\$ 2,610	\$ 3,500	\$ 3,640	\$ 3,640
51420	Longevity Pay				\$ 300	\$ 300	\$ 300	\$ 300	\$ 400	\$ 400
	TOTAL PERSONNEL:	4	4	4	\$ 90,392	\$ 136,631	\$ 75,928	\$ 144,336	\$ 150,197	\$ 150,197
52450	Equipment Maint/Repairs				\$ 1,062	\$ 5,000	\$ 239	\$ 5,000	\$ 5,000	\$ 5,000
52700	Transportation				\$ 3,227	\$ 10,000	\$ 816	\$ 10,000	\$ 10,000	\$ 10,000
53810	Activities				\$ 5,945	\$ 7,950	\$ 2,537	\$ 7,950	\$ 7,950	\$ 7,950
54200	Office Supplies				\$ 1,910	\$ 3,000	\$ 1,020	\$ 3,000	\$ 3,000	\$ 3,000
57100	Travel/Training				\$ 2	\$ 1,400	\$ 1,272	\$ 1,400	\$ 1,400	\$ 1,400
57300	Dues & Memberships				\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450
	TOTAL EXPENSES:				\$ 12,596	\$ 27,800	\$ 6,334	\$ 27,800	\$ 27,800	\$ 27,800
	TOTAL BUDGET:				\$ 102,988	\$ 164,431	\$ 82,262	\$ 172,136	\$ 177,997	\$ 177,997

Pauline Salvoach
 Dept Head Approval

3/17/23
 Date

\$ Increase/Decrease \$ 13,566 \$ 13,566
 % Increase/Decrease 8.25% 8.25%

REVISED - 03/14/23

Veterans' Affairs: 01543

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52710	American Legion Lease				\$ 18,000	\$ 18,000	\$ 9,000	\$ 23,000	\$ 23,000	\$ 23,000
54300	Supplies				\$ 5,750	\$ 5,500	\$ -	\$ 5,500	\$ 5,500	\$ 5,500
57700	Veterans' Benefits				\$ 48,769	\$ 90,000	\$ 18,324	\$ 75,000	\$ 65,000	\$ 65,000
57701	Veterans' District				\$ 31,945	\$ 34,435	\$ 34,434	\$ 44,375	\$ 44,375	\$ 44,375
	TOTAL EXPENSES:				\$ 104,464	\$ 147,935	\$ 61,758	\$ 147,875	\$ 137,875	\$ 137,875
	TOTAL BUDGET:				\$ 104,464	\$ 147,935	\$ 61,758	\$ 147,875	\$ 137,875	\$ 137,875

Laurie Hils

 Dept Head Approval

12/19/22

 Date

\$ Increase/Decrease \$ (10,060) \$ (10,060)
 % Increase/Decrease -6.80% -6.80%

REVISED - 03/14/23

Libraries: 01610

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51143	Head Librarian	1	1	1	\$ 64,142	\$ 66,200	\$ 31,137	\$ 70,000	\$ 72,800	\$ 72,800
51145	Assistant Librarians	2	2	2	\$ 96,800	\$ 98,725	\$ 47,658	\$ 98,342	\$ 106,603	\$ 106,603
51146	Library Clerks - FT	7.5	5	5	\$ 222,904	\$ 284,685	\$ 130,286	\$ 196,581	\$ 215,260	\$ 215,260
NEW	Library Clerks - PT	0	2.5	2.5	\$ -	\$ -	\$ -	\$ 83,543	\$ 92,293	\$ 92,293
51420	Longevity Pay				\$ 1,300	\$ 1,300	\$ 1,000	\$ 1,500	\$ 2,000	\$ 2,000
	TOTAL PERSONNEL:	10.5	10.5	10.5	\$ 385,146	\$ 450,910	\$ 210,081	\$ 449,966	\$ 488,956	\$ 488,956
52400	Equipment Maint/Repairs				\$ 3,220	\$ 3,200	\$ 1,536	\$ 3,000	\$ 3,000	\$ 3,000
54200	Office Supplies				\$ 7,495	\$ 10,350	\$ 5,845	\$ 13,000	\$ 13,000	\$ 13,000
55800	Nonprint Materials				\$ 31,287	\$ 36,000	\$ 18,408	\$ 26,000	\$ 26,000	\$ 26,000
55860	Books/E books				\$ 73,448	\$ 80,000	\$ 44,996	\$ 62,000	\$ 62,000	\$ 62,000
NEW	Subscriptions				\$ -	\$ -	\$ -	\$ 27,000	\$ 27,000	\$ 27,000
55861	Programming Supplies				\$ 2,887	\$ 3,170	\$ 1,302	\$ 3,300	\$ 3,300	\$ 3,300
57100	Travel/Training				\$ -	\$ 1,400	\$ 51	\$ 1,400	\$ 1,400	\$ 1,400
57300	Dues & Memberships				\$ 959	\$ 1,010	\$ 885	\$ 1,010	\$ 1,010	\$ 1,010
	TOTAL EXPENSES:				\$ 119,296	\$ 135,130	\$ 73,023	\$ 136,710	\$ 136,710	\$ 136,710
	TOTAL BUDGET:				\$ 504,442	\$ 586,040	\$ 283,104	\$ 586,676	\$ 625,666	\$ 625,666


 Dept Head Approval

3/17/23
 Date

\$ Increase/Decrease \$ 39,626 \$ 39,626
 % Increase/Decrease 6.76% 6.76%

REVISED - 03/14/23

Parks & Recreation: 01650

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54201	Parks Improvements				\$ 14,729	\$ 9,500	\$ 3,963	\$ 15,000	\$ 10,000	\$ 10,000
57803	Lake Management				\$ 2,250	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
57805	Youth Programming				\$ 90,494	\$ 100,000	\$ 76,018	\$ 110,000	\$ 110,000	\$ 110,000
57810	Waste Management				\$ 6,348	\$ 7,500	\$ 5,545	\$ 7,500	\$ 7,500	\$ 7,500
	TOTAL EXPENSES:				\$ 113,821	\$ 122,000	\$ 85,526	\$ 137,500	\$ 132,500	\$ 132,500
	TOTAL BUDGET:				\$ 113,821	\$ 122,000	\$ 85,526	\$ 137,500	\$ 132,500	\$ 132,500

\$ Increase/Decrease \$ 10,500 \$ 10,500
 % Increase/Decrease 8.61% 8.61%

REVISED - 03/14/23



 Dept Head Approval

3/20/23

 Date

Boards & Commissions: 01691

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52400	Historical Commission				\$ 4,120	\$ 7,000	\$ 1,500	\$ 7,000	\$ 7,000	\$ 7,000
52700	Historic Districts Commission				\$ 7,059	\$ 5,000	\$ 355	\$ 5,000	\$ 5,000	\$ 5,000
57800	Agricultural Commission				\$ 1,990	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
57810	Du Bois Commission				\$ -	\$ -	\$ -	\$ 20,000	\$ 5,000	\$ 5,000
57820	Strategic Sustainability Comm				\$ 476	\$ 500	\$ -	\$ -	\$ 500	\$ -
57830	Transportation Committee				\$ 1,000	\$ 1,000	\$ -	\$ 1,500	\$ 1,000	\$ 1,000
	TOTAL EXPENSES:				\$ 14,645	\$ 15,500	\$ 1,855	\$ 35,500	\$ 20,500	\$ 20,000
	TOTAL BUDGET:				\$ 14,645	\$ 15,500	\$ 1,855	\$ 35,500	\$ 20,500	\$ 20,000



Dept Head Approval

3/16/23


Date

\$ Increase/Decrease \$ 5,000 \$ 4,500
 % Increase/Decrease 32.26% 29.03%

REVISED - 03/14/23

Celebrations & Events: 01693

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
51910	Stipend				\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
57800	Celebrations				\$ 4,108	\$ 7,500	\$ 1,927	\$ 10,000	\$ 9,000	\$ 9,000
57810	Band Programs				\$ 7,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
	TOTAL EXPENSES:				\$ 11,608	\$ 14,000	\$ 8,427	\$ 16,500	\$ 15,500	\$ 15,500
	TOTAL BUDGET:				\$ 11,608	\$ 15,000	\$ 9,427	\$ 17,500	\$ 16,500	\$ 16,500



 Dept Head Approval

3/16/23

 Date

\$ Increase/Decrease \$ 1,500 \$ 1,500
 % Increase/Decrease 10.00% 10.00%

REVISED - 03/14/23

Debt Service: 01752

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59100	Long Term Principal				\$ 1,655,000	\$ 1,866,900	\$ 683,500	\$ 1,660,000	\$ 1,660,000	\$ 1,660,000
59120	Long Term Interest				\$ 365,877	\$ 342,428	\$ 180,428	\$ 605,750	\$ 605,750	\$ 605,750
59130	Short Term Interest/Paydowns				\$ 23,152	\$ 80,000	\$ -	\$ 210,000	\$ 210,000	\$ 210,000
59150	Debt Issuance Costs				\$ 12,570	\$ 15,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
	TOTAL EXPENSES:				\$ 2,056,599	\$ 2,304,328	\$ 863,928	\$ 2,495,750	\$ 2,495,750	\$ 2,495,750
	TOTAL BUDGET:				\$ 2,056,599	\$ 2,304,328	\$ 863,928	\$ 2,495,750	\$ 2,495,750	\$ 2,495,750



 Dept Head Approval

3/16/23

 Date

\$ Increase/Decrease \$ 191,422 \$ 191,422
 % Increase/Decrease 8.31% 8.31%

REVISED - 03/14/23

Retirement: 01911

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51750	Medicare				\$ 73,914	\$ 78,000	\$ 37,903	\$ 85,000	\$ 86,900	\$ 86,900
51760	Retirement Contribution				\$ 925,822	\$ 973,805	\$ 490,240	\$ 1,068,942	\$ 1,070,583	\$ 1,070,583
51950	Recruitment & Retirement				\$ 8,300	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENSES:				\$ 1,008,036	\$ 1,051,805	\$ 528,143	\$ 1,153,942	\$ 1,157,483	\$ 1,157,483
	TOTAL BUDGET:				\$ 1,008,036	\$ 1,051,805	\$ 528,143	\$ 1,153,942	\$ 1,157,483	\$ 1,157,483

Alicia Dell

Dept Head Approval

3/14/23

Date

\$ Increase/Decrease \$ 105,678 \$ 105,678
 % Increase/Decrease 10.05% 10.05%

REVISED - 03/14/23

Insurance: 01945

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51710	Workers Compensation				41,539	\$ 55,000	\$ 39,670	\$ 50,000	\$ 50,000	\$ 50,000
51740	Health & Life Insurance				1,151,685	\$ 1,783,000	\$ 666,473	\$ 1,780,830	\$ 1,780,830	\$ 1,755,830
51741	Insurance Deductibles				7,500	\$ 10,000	\$ 500	\$ 10,000	\$ 10,000	\$ 10,000
57400	General Insurance				128,865	\$ 135,000	\$ 108,939	\$ 140,000	\$ 140,000	\$ 140,000
57425	Public Safety Insurance				71,770	\$ 77,500	\$ 78,934	\$ 85,000	\$ 85,000	\$ 85,000
57500	Medical Services				8,989	\$ 15,000	\$ 1,254	\$ 10,000	\$ 10,000	\$ 10,000
57800	Miscellaneous Expenses				-	\$ 500	\$ -	\$ -	\$ -	\$ -
59610	Allocation from Wastewater				(183,600)	\$ (200,000)	\$ (100,000)	\$ (224,016)	\$ (290,948)	\$ (283,677)
	TOTAL EXPENSES:				\$ 1,226,748	\$ 1,876,000	\$ 795,770	\$ 1,851,814	\$ 1,784,882	\$ 1,767,153
	TOTAL BUDGET:				\$ 1,226,748	\$ 1,876,000	\$ 795,770	\$ 1,851,814	\$ 1,784,882	\$ 1,767,153



 Dept Head Approval

3/16/23


 Date

\$ Increase/Decrease \$ (91,118) \$ (108,847)
 % Increase/Decrease -4.86% -5.80%

REVISED - 03/14/23

Wastewater: 60442

Account	Account Name	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
		FY23	FY24	FY24	Year-end	Town Meeting	Actuals	Budget	Town Manager	Selectboard & Finance
		REQ	APRV	Actuals	Vote	thru 12/31/22	Request	Recommended	Committee Recommended	
51133	Superintendent	1	1	1	\$ 87,722	\$ 90,835	\$ 42,840	\$ 90,835	\$ 94,468	\$ 94,468
51134	Mechanic	1	1	1	\$ 61,957	\$ 63,183	\$ 30,502	\$ 63,183	\$ 65,710	\$ 65,710
51136	Laborers	1	1	1	\$ 52,116	\$ 53,161	\$ 25,664	\$ 53,161	\$ 55,287	\$ 55,287
51137	Laborers/Drivers	1	1	1	\$ 53,891	\$ 54,978	\$ 26,541	\$ 54,978	\$ 57,177	\$ 57,177
51139	Equipment Operator	1	1	1	\$ 60,121	\$ 61,054	\$ 29,474	\$ 61,054	\$ 63,496	\$ 63,496
51140	Plant Operator	1	1	1	\$ 49,247	\$ 68,633	\$ 12,948	\$ 68,633	\$ 71,378	\$ 71,378
51141	Assistant Plant Operator	1	1	1	\$ 63,266	\$ 64,541	\$ 31,157	\$ 64,541	\$ 67,123	\$ 67,123
51200	Clerical	0.5	0.5	0.5	\$ 5,619	\$ 19,947	\$ 8,562	\$ 19,947	\$ 20,745	\$ 20,745
51300	Overtime				\$ 29,518	\$ 35,000	\$ 13,796	\$ 35,000	\$ 36,400	\$ 36,400
51400	Police Details				\$ -	\$ 2,000	\$ 1,239	\$ -	\$ -	\$ -
51420	Longevity Pay				\$ 2,150	\$ 2,150	\$ 1,500	\$ 2,150	\$ 1,900	\$ 1,900
51910	Stipends				\$ 600	\$ -	\$ -	\$ 700	\$ 700	\$ 700
	TOTAL PERSONNEL:	7.5	7.5	7.5	\$ 466,207	\$ 515,482	\$ 224,223	\$ 514,182	\$ 534,384	\$ 534,384
52110	Electricity				\$ 141,205	\$ 207,400	\$ 72,181	\$ 212,000	\$ 212,000	\$ 212,000
52120	Gas/Oil - Heating				\$ 17,486	\$ 33,400	\$ 4,435	\$ 33,400	\$ 33,400	\$ 33,400
52310	Water				\$ 5,494	\$ 5,500	\$ 1,243	\$ 5,500	\$ 5,500	\$ 5,500
52400	Repairs & Maintenance				\$ 59,477	\$ 109,000	\$ 12,519	\$ 109,000	\$ 109,000	\$ 109,000
52740	Uniforms Rental				\$ 5,553	\$ 6,500	\$ 3,161	\$ 9,000	\$ 9,000	\$ 9,000
52800	Contracted Hauling				\$ 138,052	\$ 214,000	\$ 75,414	\$ 205,000	\$ 205,000	\$ 205,000
52801	Contracted Services				\$ 22,065	\$ 35,000	\$ 14,471	\$ 35,000	\$ 35,000	\$ 35,000
NEW	Police Details				\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
52900	Collection System				\$ 43,971	\$ 61,000	\$ 20,427	\$ 61,000	\$ 61,000	\$ 61,000
53050	Engineering/Architecture				\$ 10,240	\$ 13,000	\$ 785	\$ 15,000	\$ 15,000	\$ 15,000
53410	Telephone				\$ 2,287	\$ 4,000	\$ 734	\$ 4,000	\$ 4,000	\$ 4,000
53430	Postage				\$ 2,014	\$ 4,000	\$ 2,000	\$ 4,000	\$ 4,000	\$ 4,000
54200	Office Supplies				\$ 3,275	\$ 3,000	\$ 361	\$ 3,000	\$ 3,000	\$ 3,000
54800	Vehicular Supplies				\$ 4,846	\$ 5,200	\$ 2,681	\$ 6,760	\$ 6,760	\$ 6,760
54810	Gasoline/Diesel				\$ 10,064	\$ 8,000	\$ 3,638	\$ 20,000	\$ 20,000	\$ 20,000
55800	Chemicals/Supplies				\$ 86,705	\$ 117,300	\$ 44,461	\$ 140,000	\$ 140,000	\$ 140,000
55840	Safety Equipment				\$ 4,968	\$ 4,600	\$ 1,068	\$ 5,980	\$ 5,980	\$ 5,980
57100	Travel/Training				\$ 1,955	\$ 4,000	\$ 314	\$ 4,000	\$ 4,000	\$ 4,000
57400	General Insurance				\$ 37,443	\$ 40,000	\$ 39,919	\$ 45,000	\$ 45,000	\$ 45,000
57401	Workers Compensation				\$ 10,547	\$ 17,500	\$ 9,042	\$ 10,000	\$ 10,000	\$ 10,000
57402	Health/Life Insurance				\$ 108,150	\$ 167,752	\$ 48,373	\$ 169,430	\$ 169,430	\$ 169,430
57403	Medicare				\$ 5,818	\$ 7,500	\$ 2,396	\$ 7,500	\$ 7,500	\$ 7,500
57404	Retirement				\$ 91,409	\$ 95,780	\$ 47,890	\$ 99,111	\$ 99,111	\$ 99,111
57406	Unfunded EE Benefits				\$ 5,100	\$ 5,100	\$ -	\$ 5,100	\$ 5,100	\$ 5,100
57407	Allocation to General Fund				\$ 183,600	\$ 200,000	\$ 100,000	\$ 224,016	\$ 290,948	\$ 283,677
59100	Maturing Debt				\$ 465,702	\$ 596,893	\$ 96,500	\$ 712,969	\$ 537,869	\$ 537,869
59120	Interest on Debt				\$ 169,995	\$ 182,185	\$ 85,407	\$ 198,000	\$ 198,000	\$ 198,000
59130	Short Term Interest				\$ 2,679	\$ 40,000	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
59150	Debt Issuance Costs				\$ 12,744	\$ 20,000	\$ 5,047	\$ 42,000	\$ 42,000	\$ 42,000
	TOTAL EXPENSES:				\$ 1,652,844	\$ 2,207,610	\$ 694,467	\$ 2,405,766	\$ 2,297,598	\$ 2,290,327
	TOTAL BUDGET:				\$ 2,119,051	\$ 2,723,092	\$ 918,690	\$ 2,919,948	\$ 2,831,982	\$ 2,824,711


 Dept Head Approval

3/20/23
 Date

\$ Increase/Decrease \$ 108,890 \$ 101,619
 % Increase/Decrease 4.00% 3.73%

REVISED - 03/14/23

	Positions			FY2022	FY2023	FY2023	FY2024	FY2024	FY2024
	FY23	FY24 REQ	FY24 APRV	Year-end Actuals	Town Meeting Vote*	Actuals thru 12/31/22	Budget Request	Town Manager Recommended	Selectboard & Finance Committee Recommended
TOTAL PERSONNEL:									
General Fund	79.2	81.3	80.3	\$ 4,932,631	\$ 5,425,000	\$ 2,482,835	\$ 6,026,156	\$ 6,030,906	\$ 5,941,347
Enterprise Fund	7.5	7.5	7.5	\$ 466,207	\$ 515,482	\$ 224,223	\$ 514,182	\$ 534,384	\$ 534,384
TOTAL EXPENSES:									
General Fund				\$ 6,824,280	\$ 8,469,037	\$ 3,423,730	\$ 8,967,017	\$ 8,707,726	\$ 8,636,571
Enterprise Fund				\$ 1,652,844	\$ 2,207,610	\$ 694,467	\$ 2,405,766	\$ 2,297,598	\$ 2,290,327
TOTAL BUDGET:									
General Fund				\$ 11,756,911	\$ 13,894,037	\$ 5,906,565	\$ 14,993,173	\$ 14,738,633	\$ 14,577,919
Enterprise Fund				\$ 2,119,051	\$ 2,723,092	\$ 918,690	\$ 2,919,948	\$ 2,831,982	\$ 2,824,711
				\$ 13,875,962	\$ 16,617,129	\$ 6,825,255	\$ 17,913,121	\$ 17,570,615	\$ 17,402,630

	Budget Reductions	\$ 342,506	\$ 167,985
GENERAL	\$ Increase/Decrease	\$ 844,596	\$ 683,882
	% Increase/Decrease	6.08%	4.92%
ENTERPRISE	\$ Increase/Decrease	\$ 108,890	\$ 101,619
	% Increase/Decrease	4.00%	3.73%
TOTAL	\$ Increase/Decrease	\$ 953,486	\$ 785,501
	% Increase/Decrease	5.74%	4.73%
School Assessment:		\$ 20,333,733	\$ 20,333,733
		\$ 37,904,348	\$ 37,736,363

* Based on FY2023 Tax Recapitulation as approved by DOR on 11/10/2022

REVISED - 03/14/23

FY24 Capital Requests

Dept	Project	Total Amount	Borrow	Other	Source
Police	Tasers	\$ 78,000	\$ -	\$ 78,000	Free Cash
	Firearms replacement	\$ 29,000	\$ -	\$ 29,000	Free Cash
	(1) Police cruiser	\$ 65,000	\$ -	\$ 65,000	Free Cash
	Total Police	\$ 172,000	\$ -	\$ 172,000	
Fire	UTV w/ enclosed trailer	\$ 44,000	\$ -	\$ 44,000	Free Cash
DPW	Vehicles and Equipment				
	Ride-on leaf blower	\$ 18,000	\$ -	\$ 18,000	Free Cash
	Landscaping equipment	\$ 20,000	\$ -	\$ 20,000	Free Cash
	(3) Trucks (A, B & C)	\$ 240,000	\$ 240,000	\$ -	
	Loader with attachments	\$ 293,200	\$ 293,200	\$ -	
	Excavator	\$ 91,200	\$ 91,200	\$ -	
		\$ 662,400	\$ 624,400	\$ 38,000	
	Buldings and Grounds				
	Arch./Eng. Services	\$ 175,000	\$ 175,000	\$ -	
	Cemeteries	\$ 40,000	\$ 20,000	\$ 20,000	CPA
	Courthouse	\$ 50,000	\$ 50,000	\$ -	
	DPW buildings	\$ 310,000	\$ 310,000	\$ -	
	Fire stations	\$ 170,000	\$ 170,000	\$ -	
	Libraries	\$ 180,000	\$ 180,000	\$ -	
	Police station	\$ 400,000	\$ 400,000	\$ -	
		\$ 1,325,000	\$ 1,305,000	\$ 20,000	
	Street and Bridge Improvements				
	Engineering	\$ 400,000	\$ 400,000	\$ -	
	Streets, bridges and culverts	\$ 3,193,200	\$ 2,787,200	\$ 406,000	Ch. 90
	Sidewalks and paths	\$ 1,642,500	\$ 350,000	\$ 1,292,500	Grants
		\$ 5,235,700	\$ 3,537,200	\$ 1,698,500	
	Total DPW	\$ 7,223,100	\$ 5,466,600	\$ 1,756,500	
	Parks	Park improvements/equipment	\$ 320,000	\$ 320,000	\$ -
Park design/engineering		\$ 50,000	\$ 50,000	\$ -	
Total Parks		\$ 370,000	\$ 370,000	\$ -	
Technology	Broadband make-ready	\$ 350,000	\$ 350,000	\$ -	
Total General Fund		\$ 8,159,100	\$ 6,186,600	\$ 1,972,500	
Wastewater	Mower	\$ 14,400	\$ -	\$ 14,400	Ret. Earnings
	Engineering	\$ 200,000	\$ -	\$ 200,000	Ret. Earnings
	Collection system improvements	\$ 400,000	\$ -	\$ 400,000	Ret. Earnings
	Total Wastewater	\$ 614,400	\$ -	\$ 614,400	
Total FY24 Capital Requests		\$ 8,773,500	\$ 6,186,600	\$ 2,586,900	

Capital Articles for Town Meeting	
General fund:	\$ 8,159,100
Enterprise fund	\$ 614,400
	<u>\$ 8,773,500</u>

REVISED 03/22/23

Estimates/Quotes for FY24 Capital Proposals

Category: Equipment

Department: Police

Item: Tasers

(see CIP page 3)



Axon Enterprise, Inc.
 17800 N 85th St.
 Scottsdale, Arizona 85255
 United States
 VAT: 86-0741227
 Domestic: (800) 978-2737
 International: +1.800.978.2737

✓ CR 12/30/22

Q-445907-44917.602AM

Issued: 12/22/2022

Quote Expiration: 12/31/2022

Estimated Contract Start Date: 02/01/2023

Account Number: 456591

Payment Terms: N30

Delivery Method:

SHIP TO	BILL TO
465 Main Street 465 Main St Great Barrington, MA 01230-1803 USA	Great Barrington Police Dept. - MA 465 Main St Great Barrington, MA 01230-1803 USA Email:

SALES REPRESENTATIVE	PRIMARY CONTACT
Andrew Malherek Phone: Email: amalherek@axon.com Fax:	Timothy Ulrich Phone: (413) 528-0306 Email: tulrich@townofgb.org Fax:

Quote Summary

Program Length	60 Months
TOTAL COST	\$68,364.00
ESTIMATED TOTAL W/ TAX	\$68,364.00

Discount Summary

Average Savings Per Year	\$3,873.15
TOTAL SAVINGS	\$19,365.75

Payment Summary

Date	Subtotal	Tax	Total
Mar 2023	\$3,418.19	\$0.00	\$3,418.19
Jul 2023	\$64,945.81	\$0.00	\$64,945.81
Total	\$68,364.00	\$0.00	\$68,364.00

+ 14% =
 ~ 78,000.

FY 24
P.D.
EQUIPMENT

Quote Unbundled Price:	\$87,729.75
Quote List Price:	\$72,789.75
Quote Subtotal:	\$68,364.00

Pricing

All deliverables are detailed in Delivery Schedules section lower in proposal

Item	Description	Qty	Term	Unbundled	List Price	Net Price	Subtotal	Tax	Total
Program									
T7Cert	Taser 7 Certification Bundle	20	60	\$72.45	\$60.00	\$56.97	\$68,364.00	\$0.00	\$68,364.00
A la Carte Hardware									
20050	HOOK-AND-LOOP TRAINING (HALT) SUIT	1			\$789.75	\$0.00	\$0.00	\$0.00	\$0.00
Total							\$68,364.00	\$0.00	\$68,364.00

Delivery Schedule

Hardware

Bundle	Item	Description	QTY	Estimated Delivery Date
Taser 7 Certification Bundle	20008	TASER 7 HANDLE, YLW, HIGH VISIBILITY (GREEN LASER), CLASS 3R	20	01/01/2023
Taser 7 Certification Bundle	20018	TASER 7 BATTERY PACK, TACTICAL	24	01/01/2023
Taser 7 Certification Bundle	20160	TASER 7 HOLSTER - SAFARILAND, RH+CART CARRIER	18	01/01/2023
Taser 7 Certification Bundle	20161	TASER 7 HOLSTER - SAFARILAND, LH+CART CARRIER	2	01/01/2023
Taser 7 Certification Bundle	22175	TASER 7 LIVE CARTRIDGE, STANDOFF (3.5-DEGREE) NS	60	01/01/2023
Taser 7 Certification Bundle	22175	TASER 7 LIVE CARTRIDGE, STANDOFF (3.5-DEGREE) NS	40	01/01/2023
Taser 7 Certification Bundle	22176	TASER 7 LIVE CARTRIDGE, CLOSE QUARTERS (12-DEGREE) NS	60	01/01/2023
Taser 7 Certification Bundle	22176	TASER 7 LIVE CARTRIDGE, CLOSE QUARTERS (12-DEGREE) NS	40	01/01/2023
Taser 7 Certification Bundle	22177	TASER 7 HOOK-AND-LOOP TRN (HALT) CARTRIDGE, STANDOFF NS	40	01/01/2023
Taser 7 Certification Bundle	22178	TASER 7 HOOK-AND-LOOP TRN (HALT) CARTRIDGE, CLOSE QUART NS	40	01/01/2023
Taser 7 Certification Bundle	22179	TASER 7 INERT CARTRIDGE, STANDOFF (3.5-DEGREE) NS	20	01/01/2023
Taser 7 Certification Bundle	22181	TASER 7 INERT CARTRIDGE, CLOSE QUARTERS (12-DEGREE) NS	20	01/01/2023
Taser 7 Certification Bundle	70033	WALL MOUNT BRACKET, ASSY, EVIDENCE.COM DOCK	1	01/01/2023
Taser 7 Certification Bundle	71019	NORTH AMER POWER CORD FOR AB3 8-BAY, AB2 1-BAY / 6-BAY DOCK	1	01/01/2023
Taser 7 Certification Bundle	74200	TASER 7 6-BAY DOCK AND CORE	1	01/01/2023
Taser 7 Certification Bundle	80087	TASER 7 TARGET, CONDUCTIVE, PROFESSIONAL (RUGGEDIZED)	1	01/01/2023
Taser 7 Certification Bundle	80090	TARGET FRAME, PROFESSIONAL, 27.5 IN. X 75 IN., TASER 7	1	01/01/2023
A la Carte	20050	HOOK-AND-LOOP TRAINING (HALT) SUIT	1	01/01/2023
Taser 7 Certification Bundle	22175	TASER 7 LIVE CARTRIDGE, STANDOFF (3.5-DEGREE) NS	40	01/01/2024
Taser 7 Certification Bundle	22176	TASER 7 LIVE CARTRIDGE, CLOSE QUARTERS (12-DEGREE) NS	40	01/01/2024
Taser 7 Certification Bundle	22175	TASER 7 LIVE CARTRIDGE, STANDOFF (3.5-DEGREE) NS	40	01/01/2025
Taser 7 Certification Bundle	22176	TASER 7 LIVE CARTRIDGE, CLOSE QUARTERS (12-DEGREE) NS	40	01/01/2025
Taser 7 Certification Bundle	22177	TASER 7 HOOK-AND-LOOP TRN (HALT) CARTRIDGE, STANDOFF NS	40	01/01/2025
Taser 7 Certification Bundle	22178	TASER 7 HOOK-AND-LOOP TRN (HALT) CARTRIDGE, CLOSE QUART NS	40	01/01/2025
Taser 7 Certification Bundle	22175	TASER 7 LIVE CARTRIDGE, STANDOFF (3.5-DEGREE) NS	40	01/01/2026
Taser 7 Certification Bundle	22176	TASER 7 LIVE CARTRIDGE, CLOSE QUARTERS (12-DEGREE) NS	40	01/01/2026
Taser 7 Certification Bundle	22175	TASER 7 LIVE CARTRIDGE, STANDOFF (3.5-DEGREE) NS	40	01/01/2027
Taser 7 Certification Bundle	22176	TASER 7 LIVE CARTRIDGE, CLOSE QUARTERS (12-DEGREE) NS	40	01/01/2027

Software

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
Taser 7 Certification Bundle	20248	TASER 7 EVIDENCE.COM LICENSE	20	02/01/2023	01/31/2028
Taser 7 Certification Bundle	20248	TASER 7 EVIDENCE.COM LICENSE	1	02/01/2023	01/31/2028

Warranties

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
Taser 7 Certification Bundle	80374	EXT WARRANTY, TASER 7 BATTERY PACK	24	01/01/2024	01/31/2028
Taser 7 Certification Bundle	80395	EXT WARRANTY, TASER 7 HANDLE	20	01/01/2024	01/31/2028
Taser 7 Certification Bundle	80396	EXT WARRANTY, TASER 7 SIX BAY DOCK	1	01/01/2024	01/31/2028

Payment Details

Jan 2023

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Invoice Upon Fulfillment	20050	HOOK-AND-LOOP TRAINING (HALT) SUIT	1	\$0.00	\$0.00	\$0.00
Total				\$0.00	\$0.00	\$0.00

Mar 2023

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Upfront 1	T7Cert	Taser 7 Certification Bundle	20	\$3,418.19	\$0.00	\$3,418.19
Total				\$3,418.19	\$0.00	\$3,418.19

Jul 2023

Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Upfront 2	T7Cert	Taser 7 Certification Bundle	20	\$64,945.81	\$0.00	\$64,945.81
Total				\$64,945.81	\$0.00	\$64,945.81

Tax is estimated based on rates applicable at date of quote and subject to change at time of invoicing. If a tax exemption certificate should be applied, please submit prior to invoicing.

Standard Terms and Conditions

Axon Enterprise Inc. Sales Terms and Conditions

Axon Master Services and Purchasing Agreement:

This Quote is limited to and conditional upon your acceptance of the provisions set forth herein and Axon's Master Services and Purchasing Agreement (posted at www.axon.com/legal/sales-terms-and-conditions), as well as the attached Statement of Work (SOW) for Axon Fleet and/or Axon Interview Room purchase, if applicable. In the event you and Axon have entered into a prior agreement to govern all future purchases, that agreement shall govern to the extent it includes the products and services being purchased and does not conflict with the Axon Customer Experience Improvement Program Appendix as described below.

ACEIP:

The Axon Customer Experience Improvement Program Appendix, which includes the sharing of de-identified segments of Agency Content with Axon to develop new products and improve your product experience (posted at www.axon.com/legal/sales-terms-and-conditions), is incorporated herein by reference. By signing below, you agree to the terms of the Axon Customer Experience Improvement Program.

Acceptance of Terms:

Any purchase order issued in response to this Quote is subject solely to the above referenced terms and conditions. By signing below, you represent that you are lawfully able to enter into contracts. If you are signing on behalf of an entity (including but not limited to the company, municipality, or government agency for whom you work), you represent to Axon that you have legal authority to bind that entity. If you do not have this authority, please do not sign this Quote.

Signature

Date Signed

12/22/2022



Estimates/Quotes for FY24 Capital Proposals

Category: Equipment

Department: Police

Item: Firearms

(see CIP page 3)

EQUIPMENT - P.D. FY 24



Quotation

100 Airpark Dr
 Rochester, NY 14624
 Phone: (800) 333-0695
 Fax: (585) 328-4406

DATE: 01/26/2023

Quotation For Great Barrington Police Dept
 Attention Adam Carlotto
 acarlotto@townofgb.org
 465 Main St
 Great Barrington, MA 01230
 Phone: (413) 528-0306

Quote is Valid For 90 Days

Prepared by Jason Johnson Mobile - (603)213-1342 - Email - jason.johnson@amchar.com

SALES PERSON	CUSTOMER ID	SHIP DATE	SHIP VIA	FOB POINT	TERMS
Jason Johnson	G80306	TBD	FedEx		Net 30
QUANTITY	DESCRIPTION	UNIT PRICE		DISCOUNT	AMOUNT
22	GLOGLAWPA455S302MOS7A2 GLOCK 45 G45 GEN 5 MOS DIRECT CUT HGA 9MM 4.0IN BBL ACRO P2 AMG BOTF/NTR BLK 3 17RD MAGS	\$ 928.72			\$ 20,431.84
22	LASX300TA SUREFIRE X300 TURBO WEAPONLIGHT 6V PIC LEVER RAIL MT BLACK 6V SWITCH	\$ 261.45			\$ 5,751.90
20	BLA44NC00BKR BLACKHAWK HOLSTER L3D T-SERIES RDS GLOCK 17/19/22/23 W/ X300 RH BLACK	\$ 103.63			\$ 2,072.60
2	BLA44NC00BKR BLACKHAWK HOLSTER L3D T-SERIES RDS GLOCK 17/19/22/23 W/ X300 LH BLACK	\$ 103.63			\$ 207.26
					\$ -
TRADE-INS.....UPON RECEIPT OF (30) ANTICIPATED USED G21Gen4 HANDGUNS THE DEPARTMENT WILL BE ISSUED A CREDIT OF \$305 FOR EACH WEAPON TRADED. TOTAL CREDIT AMOUNT WILL BE DETERMINED BY THE FINAL NUMBER OF TRADES RECEIVED. ESTIMATED TRADE IN CREDIT \$9,150					
ALL GUNS MUST COME WITH 3 MAGAZINES AND BE IN WORKING ORDER AND RUST FREE UNLESS PRIOR AGREEMENT HAS BEEN MADE. \$10.00 CHARGE FOR EACH MISSING MAGAZINE.					
We may need a exemption certificate so we can send you this product federal excise tax exempt.				SUBTOTAL	\$ 28,463.60
				SHIPPING	50.00
				Total	28,513.60

All Quotes subject to factory price stability and may change without notice. Prices quoted are contingent to signed acceptance of this quotation

To accept this quotation, sign below and return with a **PURCHASE ORDER** to sharon@amchar.com

Estimates/Quotes for FY24 Capital Proposals

Category: Equipment

Department: Fire

Item: UTV with Trailer

(see CIP page 3)

EQUIPMENT FIRE F124 ✓

Chris Rembold

From: Charles Burger
Sent: Friday, December 30, 2022 9:32 AM
To: Chris Rembold
Subject: RE: Capital
Attachments: Ronnie's_UTV_Quote_12-29-2022.pdf

Ok. Here is the price quote for the UTV. Here is an estimate for the UTV. It is a few thousands over what I was guessing. The rough estimate I got for the trailer was \$12,000 but I will not get a more reliable quote until next week when the manufacturer re-opens after the holidays. Maybe increase the \$40,000 to \$44,000 to be on the safe side. Thanks.



Charles Burger
Fire Chief
413-528-0788 ex 4
cburger@townofgb.org

Town of Great Barrington
Fire Department
37 State Road
Great Barrington MA 01230



The Secretary of State's office has determined that most e-mails to and from municipal offices and officials are public records. Consequently, confidentiality should not be expected.

From: Chris Rembold <crembold@Townofgb.org>
Sent: Friday, December 30, 2022 9:05 AM
To: Charles Burger <cburger@Townofgb.org>
Subject: RE: Capital

No not this year



Christopher Rembold, AICP
Assistant Town Manager /
Director of Planning and
Community Development
413-528-1619, x. 2401
crembold@townofgb.org

Town of Great Barrington
334 Main Street
Great Barrington MA 01230

The Secretary of State's office has determined that most e-mails to and from municipal offices and officials are public records. Consequently, confidentiality should not be expected.

From: Charles Burger <cburger@Townofgb.org>
Sent: Thursday, December 29, 2022 8:13 PM

F124 Fire p.1



Outdoor Power Equipment

337 Ashley Falls Rd, Canaan CT 06018
Ph: (860)824-7276 Fax (860)824-7759
Prepared by: [Rich Jr]

QUOTE

DATE:	12/22/2022
INVOICE#	655541
Customer ID	

Customer
GREAT BARRINGTON FIRE DEPARTMENT

GREAT BARRINGTON MA

DESCRIPTION	TAXED	TOTAL
HAULMARK TRAILER		12,000.00
24', REAR RAMP DOOR, SIDE PASS THROUGH DOOR, ROOF VENT		

NOTE: THIS IS A ESTIMATE. HAULMARK IS CLOSED THROUGH THE HOLIDAYS HOWEVER I CAN CONFIRM PRICING AFTER THE HOLIDAYS.

Subtotal	\$ 12,000.00
Taxable	
Tax rate	6.350%
Tax due	
Deposit	\$ 12,000.00
TOTAL Due	\$ -

Bid Due Fri 12/30/22

Purchase after July 1, 2023

contact Charles Burger cell (413) 717-5871

RONNIE'S CYCLE SALES OF BENNINGTON INC. *cburger@townofgb.org*

SALESPERSON: Daryl
Town of Great Barrington

SALES RECAP

DATE: 12/22/22

Heard about us from: Return/2017 Purchase

BUYER: Massachusetts

CO-BUYER: _____

ADDRESS: _____

CITY: _____

STATE: Ma.

ZIP: _____

EMAIL: _____

HOME # () _____

WORK# () _____

CELL # () _____

DATE OF BIRTH: _____

DRIVER'S LICENSE #: _____

STATE: _____

EXPIRATION DATE: _____

NEW USED YEAR: 2023 MAKE: Can-Am MODEL: Defender XT HD 10

MOTORCYCLE ATV SIDE BY SIDE SNOWMOBILE TRAILER OTHER: _____

ON ROAD

STORE UNIT OWNED BY: Ben

STROKES: 4

OFF ROAD

STOCK #: _____

CC'S: 1000

ODOMETER: -EC PF-

COLOR: Black

FINANCE CASH CHECK/CREDIT CARD APPROVED BY SALES MANAGER _____ PRICE QUOTED REFLECTS A 3% DISCOUNT FOR GREEN CASH OR FINANCING. PAYMENT OF ANY OTHER FORM WILL RESULT IN A FORFEIT OF THE 3% DISCOUNT.

MSRP: \$21,099.00

1YR FAC WAR

SELLING PRICE \$ 20,099.00 (2)

TRADE INFORMATION

FREIGHT/SETUP \$ 1,699.00

TRADE-IN ALLOWANCE \$ _____

YEAR: _____ MAKE: _____

TRADE-IN PAYOFF \$ _____

MODEL: _____

DOCUMENTATION FEE \$199 ~~\$199~~

COLOR: _____

SALES TAX \$ _____

VIN #: _____

DELIVERY CHARGE \$ _____

ODOMETER: _____

OTHER (P&A) \$ _____

LIEN HOLDER: _____

RECONDITION FEE \$ _____

PHONE #: _____

SUB-TOTAL \$ _____

ACCOUNT #: _____

TODAY'S DEPOSIT \$ _____

PAYOFF AMOUNT: _____

BALANCE DUE/TO FINANCE \$ _____

RET = ~~\$22,997.00~~ 22,997.00 Before TAX

Sell = 21,997.00 Before TAX

TOTAL \$ _____

DEPOSIT TOTAL: \$ _____ CASH CHECK CREDIT CARD CARD TYPE: _____

CREDIT CARD # _____ EXP. DATE: _____ CODE: _____

NOTES: Price Increase -> indication ?

PURCHASERS SIGNATURE _____

***** IF FINANCING, MY SIGNATURE ABOVE PERMITS SUBMISSION OF CREDIT APPLICATION TO MORE THAN ONE LENDER*****

Detail

Unit 2023 CAN-AM 8CPE DEFENDER XT HD10

Color:BLACK

Keyboard:

VIN/Serial No:ON ORDER

Plate:

Odom/Hrs In:0

Out:0

INSTALL ACCS

Description:INSTALL ACCS

- 2023 -

Parts

Part #	Qty	Description	Price	Discount	Total
715005754	1.00	FRONT BUMPER ASSEMBLY	\$329.99	(\$33.00)	\$296.99
715005777	1.00	XTREME FRONTPLATE	\$294.99	(\$29.50)	\$265.49
715005774	1.00	FRONT CORNER PROTECTORS	\$219.99	(\$22.00)	\$197.99
715008109	1.00	BUMPER REAR B-160-SG KIT UR	\$279.99	(\$28.00)	\$251.99
715006671	1.00	SLIDER_ROCK LAT B-160 KIT UR	\$479.99	(\$48.00)	\$431.99
715003450	1.00	SIDE FRONT FENDER PROTECTOR KI	\$159.99	(\$16.00)	\$143.99
715003055	1.00	BODY SIDE PROTECTORS ASSEMBLY	\$209.99	(\$21.00)	\$188.99
715008275	1.00	GUARD_SUSPENSION ARM KIT	\$194.99	(\$19.50)	\$175.49
715002447	1.00	FRONT SKID	\$239.99	(\$24.00)	\$215.99
715007982	1.00	PLATE_SKID KIT	\$939.99	(\$94.00)	\$845.99
715004388	1.00	GUARD_SUSPENSION ARM REAR KIT	\$319.99	(\$32.00)	\$287.99
715006064	1.00	SUPPORT_RACK F KIT LINQ	\$489.99	(\$49.00)	\$440.99
715002421	1.00	BED WALL EXTENDER KIT	\$929.99	(\$93.00)	\$836.99
715002423	1.00	HEADACHE RACK ASSEMBLY	\$459.99	(\$46.00)	\$413.99
715002933	1.00	LED BAR LIGHT	\$369.99	(\$37.00)	\$332.99
715002175	1.00	DEL SUPPORT	\$199.99	(\$20.00)	\$179.99
715006034	1.00	WIRING HARNESS_ACCESSORY	\$49.99	(\$5.00)	\$44.99
715001652	1.00	REMOVABLE WINCH MOUNTING KIT	\$349.99	(\$35.00)	\$314.99
715003109	1.00	HIGHER FRONT RECEIVER HITCH	\$119.99	(\$12.00)	\$107.99
715005803	1.00	REAR CARGO LIGHT KIT	\$164.99	(\$16.50)	\$148.49
710004869	1.00	REAR WINCH HARNESS	\$56.99	(\$5.70)	\$51.29
Misc-	1.00	BATTERY KILL SWITCH	\$89.95	(\$8.99)	\$80.96

Parts Subtotal \$6,256.55

Labor

Description	Technician	Hours	Total
ESTIMATE	BRANDON HARRINGTON	16	\$2,080.00

Labor Subtotal \$2,080.00

Job Subtotal \$8,336.55

All Jobs Subtotal: \$8,336.55

Shop Supplies: \$208.00

Tax: \$0.00

Total: \$8,544.55

Less Deposits: \$0.00

Total Due: \$8,544.55

- 2023 - Pricing -

Defender = \$21,997.⁰⁰ Before Tax

\$ 8,544.⁵⁵

← Parts + Labor

\$ 30,541.⁵⁵ Total

All Prices are subject to change
between now and July.

12/27/22
AC

Detail

Unit 2017 CAN-AM DEFENDER HD 10XT
VIN/Serial No:3JBUKAP40HK001201

Color:RED
Plate:

Keyboard:
Odom/Hrs In:0 Out:0

ACCS

Description:INSTALL ACCS

Resolution:installed accs as requested

-2017-

Parts

Part #	Qty	Description	Price	Discount	Total
715002418	1.00	FRONT BUMPER ASSEMBLY	\$229.99	(\$27.60)	\$202.39
715002419	1.00	REAR BUMPER ASSEMBLY	\$249.99	(\$30.00)	\$219.99
715002569	1.00	ROCK SLIDERS	\$299.99	(\$36.00)	\$263.99
715002833	1.00	FRONT CORNER PROTECTORS	\$159.99	(\$19.20)	\$140.79
715003005	1.00	XTREME FRONT BUMPER ASSEMBLY	\$189.99	(\$22.80)	\$167.19
715003055	1.00	BODY SIDE PROTECTORS ASSEMBLY	\$169.99	(\$20.40)	\$149.59
715003450	1.00	SIDE FRONT FENDER PROTECTOR KI	\$129.99	(\$15.60)	\$114.39
715002444	1.00	FRONT SUSPENSION ARM	\$144.99	(\$17.40)	\$127.59
715002447	1.00	FRONT SKID	\$184.99	(\$22.20)	\$162.79
715002446	1.00	COMPLETE UNDERBELLY SKID	\$749.99	(\$90.00)	\$659.99
715002445	1.00	REAR SUSPENSION ARM	\$149.99	(\$18.00)	\$131.99
715002420	1.00	FRONT RACK	\$329.99	(\$39.60)	\$290.39
715002421	1.00	BED WALL EXTENDER KIT	\$699.99	(\$84.00)	\$615.99
715002423	1.00	HEADACHE RACK ASSEMBLY	\$349.99	(\$42.00)	\$307.99
710004869	1.00	REAR WINCH HARNESS	\$49.99	(\$6.00)	\$43.99
715001652	1.00	REMOVABLE WINCH MOUNTING KIT	\$304.99	(\$36.60)	\$268.39
715003109	1.00	HIGHER FRONT RECEIVER HITCH	\$99.99	(\$12.00)	\$87.99
715002422	1.00	REAR CARGO LIGHT KIT	\$129.99	(\$15.60)	\$114.39
715002175	1.00	DEL SUPPORT	\$149.99	(\$18.00)	\$131.99
715002933	1.00	LED BAR LIGHT	\$289.99	(\$34.80)	\$255.19

Parts Subtotal \$4,457.00

Labor

Description	Technician	Hours	Total
est	BRANDON HARRINGTON	13.5	\$1,161.00

Labor Subtotal \$1,161.00

Job Subtotal \$5,618.00

All Jobs Subtotal: \$5,618.00

Shop Supplies: \$81.27

Tax: \$0.00

Total: \$5,699.27

Less Deposits: \$0.00

Total Due: \$0.00

*Please Price 2023
Same Accessories
+ Remote Kill Switch
for battery*

10% off per JL

Estimates/Quotes for FY24 Capital Proposals

Category: Vehicles

Department: DPW

Item: F-350, H-8 replacement

(see CIP page 8)

Joseph Aberdale

From: John Malumphy <jrm5993@aol.com>
Sent: Friday, January 6, 2023 11:58 AM
To: Joseph Aberdale
Subject: H-8

#6 60,000 miles

****CAUTION:****

****This is an external email, be vigilant****

*****Do not click links or open attachments unless you recognize the sender (and their email address) and know the content is safe*****



Hiway truck we are replacing
Sent from my iPhone

Joseph Aberdale

From: John Malumphy <jrm5993@aol.com>
Sent: Friday, January 6, 2023 11:59 AM
To: Joseph Aberdale
Subject: H-8

****CAUTION:****

****This is an external email, be vigilant****

*****Do not click links or open attachments unless you recognize the sender (and their email address) and know the content is safe*****



Sent from my iPhone

Estimates/Quotes for FY24 Capital Proposals

Category: Vehicles

Department: DPW

Item: Loader replacement

(see CIP page 8)



DPW F7 24

Loader L-1



Quote Summary

Prepared For:

JOHN MALUMPHY
GREAT BARRINGTON (TOWN) TOWN OF
JOHN MALUMPHY
334 MAIN ST
GREAT BARRINGTON, MA 01230
Business: 413-441-6224

Prepared By:

CHRIS KOKOSA
United Construction & Forestry
1620 Page Blvd Rt 20
Springfield, MA 01104
Phone: 413-543-5595
christopher.kokosa@ucfne.com

Quote Id: 27874986
Created On: 05 December 2022
Last Modified On: 05 December 2022
Expiration Date: 12 December 2022

Equipment Summary

	Selling Price	Qty	Extended
JOHN DEERE 544 P Wheel Loader	\$ 250,383.00 X	1 =	\$ 250,383.00
Extended Warranty	\$ 0.00 X	1 =	\$ 0.00
Extended Warranty, 544 P, Power Train And Hydraulics, 2000 Total Hours or 48 Total Months, \$0 Deductible			

Equipment Total

\$ 250,383.00

Quote Summary

Equipment Total	\$ 250,383.00
Filing / Origination Fees	\$ 0.00
SubTotal	\$ 250,383.00
Est. Service Agreement Tax	\$ 0.00
Total	\$ 250,383.00
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	\$ 250,383.00

Less trade
Plus 2023 Inc

\$255,000

Salesperson : X _____

Accepted By : X _____

Selling Equipment

Quote Id: 27874986

Customer: GREAT BARRINGTON (TOWN) TOWN OF

JOHN DEERE 544 P Wheel Loader

Hours:
Stock Number: order

Code	Description	Qty
6031DW	544 P Wheel Loader	1

Standard Options - Per Unit

183E	JDLINK™	1
0202	United States	1
0259	English	1
0351	Translated Text Labels	1
0400	Standard Loader	1
0451	Standard Z-BAR	1
0613	Level 3 Trim	1
0658	Level 3 Performance	1
0951	Rear Camera (Primary Display)	1
1100	Less Detection System	1
1301	Left Side Steps	1
2201	Less Payload Scale w/ Cycle Counter	1
4095	John Deere 6.8L - FT4/SV	1
5117	Michelin XSNOPPLUS - 20.5R25 L2 1-Star Radial Tires w/ 3 PC Rims	1
5554	Full Coverage Front & Rear Fenders w/ Mudflaps	1
6522	Rear Counterweight & Rear Hitch w/ Pin	1
7026	Joystick Controls	1
7054	Three Function Hydraulics	1
7403	Hydraulic Coupler - JRB 416 Pattern	1
7458	Bolt-On Cutting Edge	1
7500	Less Fork Frame	1
7700	Less Tines	1
7822	3.00 YD (2.30 CM) Enhanced Performance	1
8213	Chrome Curved Stack	1
8295	Heated And Powered Exterior Mirrors	1
8500	Cold Weather Package	1
8501	Debris Package	1
8502	Maintenance and Service Package	1
8505	Guards - Transmission & Bottom	1

Dealer Attachments

Selling Equipment

Quote Id: 27874986 Customer: GREAT BARRINGTON (TOWN) TOWN OF

Strobes	1
Value Added Services	
Extended Warranty	

Extended Warranty Proposal

PowerGard™ Protection Plan

4WD Loaders

Date : December 5, 2022

Machine/Use Information		Plan Description		Price	
Manufacturer	JOHN DEERE	Plan Type:	Extended Warranty	Deductible:	\$ 0
Equipment Type	4WD Loaders	Coverage:	Power Train And Hydraulics	Quoted Price	\$ 0.00
Model	544 P	Total Months:	48		
Country	US	Total Hours:	2000	Date Quoted	December 5, 2022
MFWD/Tracks	N				

Scraper Use

Extended Warranty is available only through authorized John Deere Dealers for John Deere Products, and may be purchased at any time before the product's Standard Warranty, or Extended Warranty expires.

Extended Warranty Proposal Prepared for:

I have been offered this extended warranty and

Customer Name - Please Print

I ACCEPT the Extended Warranty

I DECLINE the Extended Warranty

Customer Signature

If declined, I fully understand that any equipment listed above is not covered for customer expenses due to component failures beyond the original basic warranty period provided by John Deere.

Note : This is not a contract. For specific Extended Warranty coverage terms and conditions, please refer to the actual Extended Warranty contract for more information and the terms, conditions and limitations of the agreement.

What Extended Warranty is :

The Extended Warranty Program is for the reimbursement on parts and labor for covered components that fail due to faulty material or original workmanship that occur beyond the John Deere Basic Warranty coverage period. The agreement is between Deere & Company and the owners of select John Deere Construction and Forestry equipment, who purchase the Extended Warranty Plans for the desired coverage as indicated in this proposal.

What Extended Warranty is not :

Extended Warranty is not insurance. It also does not cover routine maintenance or high wear items, or insurance-related risks/perils such as collision, overturn, vandalism, wind, fire, hail, etc. It does not cover loss of income during or after an equipment failure. See the actual product-specific Extended Warranty agreement for a complete listing of covered components, and limitations and conditions under the program.

Features/Benefits:

- Extended Warranty includes the following features and benefits under the program ;
- Pays for parts and labor costs incurred on failed covered components (less any applicable deductibles),
- Does not require pre-approval before repairs are made by the authorized John Deere dealership,
- Payments are reimbursed directly to the dealership with no prepayment required by the contract holder.

Joseph Aberdale

From: John Malumphy <jrm5993@aol.com>
Sent: Friday, January 6, 2023 9:08 AM
To: Joseph Aberdale
Subject: Backhoe

****CAUTION:****

****This is an external email, be vigilant****

*****Do not click links or open attachments unless you recognize the sender (and their email address) and know the content is safe*****



Machine we are trading in on new loader

Sent from my iPhone

Joseph Aberdale

From: John Malumphy <jrm5993@aol.com>
Sent: Friday, January 6, 2023 9:08 AM
To: Joseph Aberdale

****CAUTION:****

****This is an external email, be vigilant****

*****Do not click links or open attachments unless you recognize the sender (and their email address) and know the content is safe*****



Sent from my iPhone

Estimates/Quotes for FY24 Capital Proposals

Category: Vehicles

Department: DPW

Item: Loader - attachments

(see CIP page 8)

tpw 2/24



Sweeper

MUNICIPAL AND CONTRACTORS' EQUIPMENT

200 Merrimac St
Woburn MA 01801

PROPOSAL

Tel. (781) 935 1919
Fax [781] 937 9809

To:

Date: January 11, 2023

Attn: John Malumphy
Town of Great Barrington
14 East St
Great Barrington, MA 01230

C. N. Wood is pleased to offer the following quote to the Town of Great Barrington for a Paladin/Sweeper attachment.

1 Pick up Broom Sweeper and hose kit

TOTAL SELLING PRICE \$34,000 plus tax if applicable

*pricing dose not include installation

C. N. Wood Co, Inc. is looking forward to providing the Town of Great Barrington with the premium products and first class service. Please do not hesitate to contact me if you have any questions or need further information.

Thank you for considering C. N. Wood for your equipment needs,

Best Regards,
Nick Eldridge
781-281-6201
Sales Representative

No warranties are made other than those extended by the manufacturer of the equipment, and in the event of alleged breach of warranty, expressed or implied, the liability of C. N. Wood Co., Inc., shall be limited to the liability of the manufacturer to it, and shall be subject to all limitations and conditions imposed by the manufacturer.

Seller shall not be liable for any default or delay in delivery, as a result of shipping delays, strikes, fires, lockouts, or inability to procure materials.



102 State Rd Whately, MA 01903
www.cn-wood.com

Loadee *30ppet*
Attchmt

Woburn, MA (781) 935-1919
Avon, MA (508) 584-8484
Whately, MA (413) 665-7009
Johnston, RI (401) 942-9191
North Haven, CT (203) 848-6735
Westbrook, ME (207) 854-0615

Ship To: TOWN OF GREAT BARRINGTON
14 EAST STREET
GREAT BARRINGTON, MA 01230

Branch 03 - WHATELY 0101		
Date 06/29/2022	Time 12:05:10 (O)	Page 1
Account No GREAT008	Phone No 4135281619	Est No 01 000157
Ship Via WILL CALL	Purchase Order JOHN	
Tax ID No		
		Salesperson 006

Invoice To: TOWN OF GREAT BARRINGTON
334 MAIN STREET
GREAT BARRINGTON MA 01230

QUOTE EXPIRY DATE: 07/29/2022

PARTS ESTIMATE - NOT AN INVOICE

Part#	Description	U	Qty	Price	Amount
-------	-------------	---	-----	-------	--------

QUOTE VALID FOR 30 DAYS
LEAD TIME TO SHIP IS 120 BUSINESS DAYS
ORDER QUALIFIES FOR FREE FREIGHT

28-10148-12	HOSE KIT		1	645.61	645.61
20409M-0913	108 CS SWEEPER		1	33968.78	33968.78

Subtotal: 34614.39

Tax: .00

TOTAL: 34614.39

Authorization: _____

+107.00
3500
\$30,200

PARTS RETURN POLICY: ALL PARTS RETURNS MUST BE MADE WITHIN 1 YEAR OF PURCHASE, ACCOMPANIED BY PAPERWORK, AND IN IT'S ORIGINAL PACKAGING, IN NEW & RESALEABLE CONDITION. PARTS EXEMPT FROM RETURN ARE: SPECIAL ORDER PARTS, ELECTRICAL, LITERATURE, SOFTWARE AND NON-STOCK PARTS UNDER \$20.00. ALL RETURNS ARE SUBJECT TO A 15% RESTOCKING FEE UNLESS RETURNED WITHIN 15 DAYS OF PURCHASE. **CORE RETURN POLICY:** ALL USED & REMANUFACTURED CORES MUST BE RETURNED WITHIN 30 DAYS OF PURCHASE ACCOMPANIED WITH PAPERWORK AND ARE SUBJECT TO MFR. INSPECTION PRIOR TO CREDIT BEING ISSUED.

Thank You For Your Business!

Estimates/Quotes for FY24 Capital Proposals

Category: Vehicles

Department: DPW

Item: F-350, M-1 replacement

(see CIP page 8)

Joseph Aberdale

From: John Malumphy
Sent: Friday, January 13, 2023 8:01 AM
To: Joseph Aberdale
Subject: M1







Sent from my iPhone

Estimates/Quotes for FY24 Capital Proposals

Category: Vehicles

Department: DPW

Item: F-450, M-4 replacement

(see CIP page 8)

Existing M.4. Rotted. to be replaced.



Estimates/Quotes for FY24 Capital Proposals

Category: Vehicles

Department: DPW

Item: Kubota excavator replacement

(see CIP page 8)



www.MBTRACTOR.com

MB TRACTOR & EQUIPMENT
1497 Riverdale St
West Springfield, MA 01089
TEL: (413) 536-8901
Fax: (413) 736-1597

THE BEST TRACTORS & EQUIPMENT ON EARTH

EXCISE
DPW F124

SOLD TO
GREA35 GREAT BARRINGTON HIGHWAY DEP
14 EAST ST.
GREAT BARRINGTON, MA 01230

SHIP TO

QUOTATION

Sold By: R88 PO #: Date 1/06/23 QUOTE HQG2228
Ship By: Tax #: 11:20:35 PRT: 2 Open

Table with columns: Tax, D, Qty, Description, Price, Amount. Includes items like KX040-4R3AP CAB A/C ANGLE BLADE, K7870A QUICK COUPLER, K7910A HYD THUMB, K7875A 24" TRENCHING BUCKET, and KUBOTA DISCOUNT.

"PRICE ON THIS SALES QUOTE IS AN ESTIMATE AND IS SUBJECT TO BEING INCREASED. FINAL PRICING AND APPLICABLE PROGRAMS WILL BE ESTABLISHED AT DELIVERY. ORDER CANCELLATION AND REFUND OF EARNEST MONEY DEPOSITS ARE AVAILABLE IN THE EVENT OF A PRICE INCREASE BETWEEN THE DATE OF THE QUOTE AND THE DATE OF DELIVERY."

Quotes are valid for thirty days. Prices are subject to change at vendors discretion. All prices quoted FOB vendor shipping point unless specifically noted. Special order parts are to be prepaid in full in advance, charged to a valid open account, or billed to a credit card. There are no returns of special order parts. TRUCKING IS NOT COVERED BY THE MANUFACTURERS WARRANTY. TRUCKING COSTS ARE THE RESPONSIBILITY OF THE CUSTOMER.

** SUBTOTAL 73340.40

Cash Sale

Phone: (413) 528-2500

PAY THIS AMOUNT PND \$73340.40

Handwritten notes: 5/2 2023, 3607, 2200, 12,000, 47,712

Joseph Aberdale

From: John Malumphy
Sent: Friday, January 13, 2023 8:50 AM
To: Joseph Aberdale
Subject: Kubota







Sent from my iPhone

Estimates/Quotes for FY24 Capital Proposals

Category: Vehicles

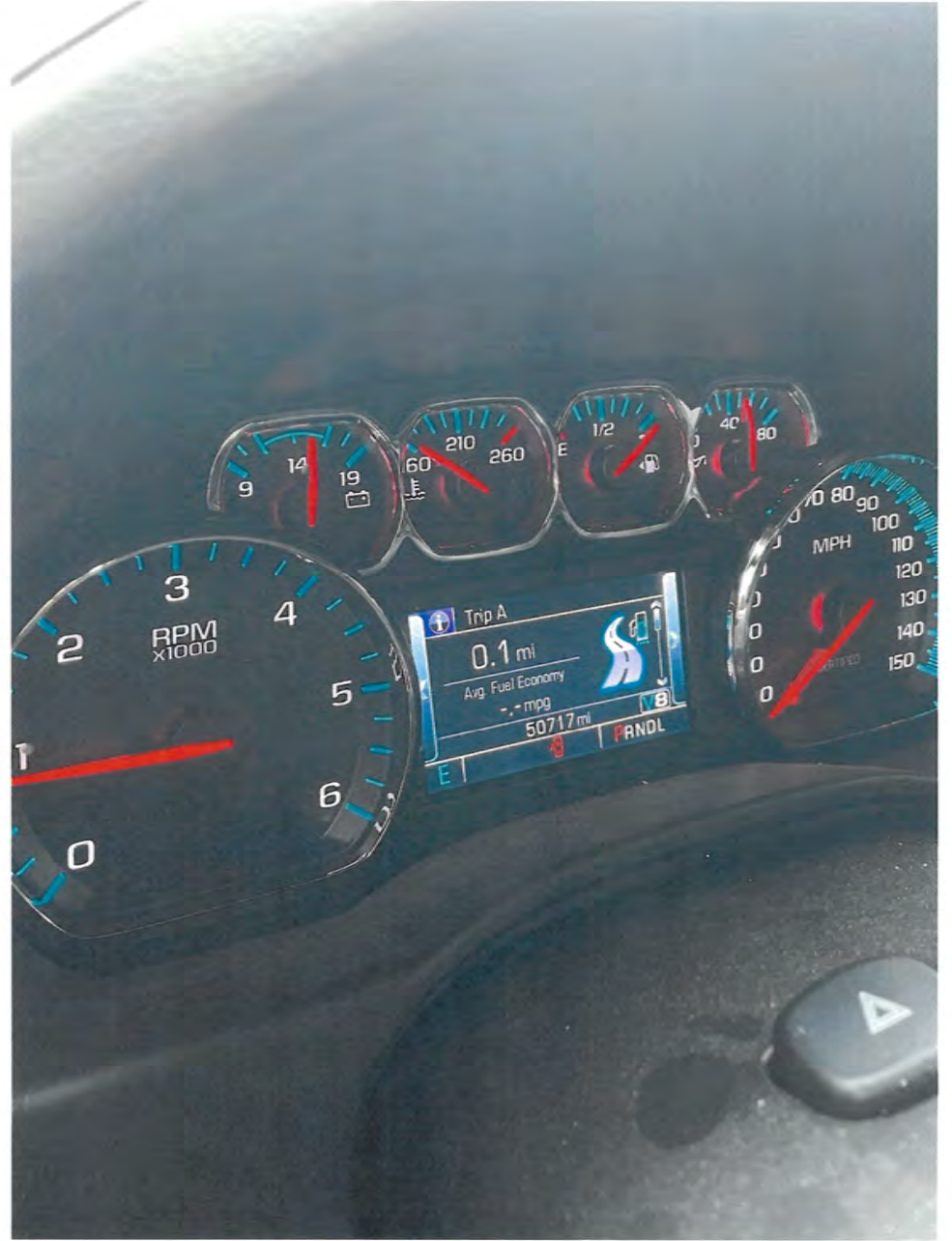
Department: Police

Item: Car 535 – Tahoe, replacement with communications fit out

(see CIP page 8)



Car 535 P.D.
Replace FY'24



50,717 mi 12/22/23

Vehicles P. D. FY24

Chris Rembold

From: Adam Carlotto
Sent: Tuesday, February 7, 2023 6:02 PM
To: Chris Rembold; Paul Storti; Cara Becker
Subject: FY24 Cruiser Quote
Attachments: FY24 535 Tahoe Upfit Quote Pitt Com.xlsx; 2024 Tahoe PPV CK10706.docx

Car # 535

All,

Attached is the quote from Liberty Chevy for the base vehicle and a quote for a total unfit from Pittsfield Communications. The only thing missing is the possible trade value from Liberty. They stated he could get me a number if the project moves forward and closer to turn in time. I assume 7-10k.

Adam



Adam J Carlotto
Sergeant
Great Barrington Police Department
Berkshire County Special Response Team
413-528-0306 x143
acarlotto@townofgb.org

Town of Great Barrington
465 Main Street
Great Barrington MA 01230



The Secretary of State's office has determined that most e-mails to and from municipal offices and officials are public records. Consequently, confidentiality should not be expected.



Liberty Chevrolet



Car 535 P.D.

FY 24

Great Barrington Police
456 Main St
Great Barrington, Ma 01230
Attention: Officer Carlotto

December 8, 2022

Sir

Per your request, I am writing to offer a proposal to supply your department with a new Chevrolet per our contract #20-24, with the Plymouth County Commissioners. All vehicles offered under this contract come with a 5 year/100,000 mile powertrain warranty.

2023 Chevrolet Tahoe PPV, Four Door 4WD Utility Vehicle Model CK10706

5.3 Liter V8 with Active Fuel Management System 355 HP
E85 Flex Fuel Capable
10 Speed Automatic Overdrive Transmission
Heavy Duty Engine and Transmission Oil Coolers
Heavy Duty 220 Amp Alternator
900 CCA Battery with Isolated 760 CCA Aux Battery
Rear Liftgate with rear Washer/Wiper
StabiliTrak, Stability Enhancement System (Proactive Roll Avoidance)
(5) P255/70R17 All Season Blackwall Radials
(5) 17" x 8" Steels Wheels
4 Wheel Disc Brakes with 4 Wheel ABS
Factory Skid Plate Package
Factory Running Boards
Trailer Package with Receiver Hitch
Deep Tinted Glass
Heated Electric Remote OSRV Mirrors
Automatic Headlamps with Daytime Running Lights Feature
Front Custom Cloth 40/20/40 Split Bench, 6 Way Power Driver's Seat
Second Row 60/40 Split Bench Seat, Vinyl Trim
Black Rubberized Vinyl Floor Covering
Tilt Steering Wheel and Cruise Control
Power Windows and Door Locks with Keyless Remote Entry

Liberty Chevrolet, Inc.

90 Bay State Road • Wakefield, MA 01880 • Main 781-246-1919 • Fax 781-245-8987 • www.libertychevy.com



Full Factory Gauge Package with Tire Pressure Monitor	
Front and Rear Air Conditioning and Heat	
Electric Rear Window Defogger	
AM/FM Stereo with Digital Clock	\$45,216.00

Tahoe Factory Options:

AMF 4 Additional Key Fob (Requires Programming)	\$75.00
BTV Remote Vehicle Start System	\$300.00
DRZ Rear Camera Mirror	\$475.00
V76 Chassis Mounted Recovery Hooks	\$50.00
6N5 Rear Window Switches Inoperative	\$57.00
6N6 Rear Door Lock Inoperative	\$62.00
7X3 Pillar Mounted Spotlight, Left	\$800.00
9G8 Headlamps, Daytime Running Lamps and Automatic Headlamp Control Delete	\$50.00
DI Key Fob Programing	\$250.00
Less Contract Discount For Options 3%	\$<63.57>
Estimated 2024 Model Year Increase 10%	\$4,727.14

Total Delivered Price	\$51,998.57
------------------------------	--------------------

Liberty Chevrolet currently has this truck on order with GM. Please note that this unit is subject to prior sales, therefore please contact me as soon as a purchase decision is made so that it may be secured for your department.

Thank you for your consideration of Liberty Chevrolet. If you have any questions concerning our proposal, please don't hesitate to contact me at (781) 287-7542.

Best Regards,
 Jason Monahan
 Municipal Sales Manager
 Jason@LibertyChevrolet.com

Liberty Chevrolet, Inc.

90 Bay State Road • Wakefield, MA 01880 • Main 781-245-1919 • Fax 781-245-8967 • www.libertychevy.com



Pittsfield Communications Systems, Inc.
 1502 West Housatonic Street
 Pittsfield, Ma .01201
 413-448-8214

Prepared by: Matthew Morehouse
 email address: Mmorehouse@Pittsfieldcommunications.com

Date: January 11, 2023

Quotation valid for 90 days

Quotation for: Great Barrington Police Department
Attn: Sergeant Carlotto

Reference: 535 Upfit - 2023 Chevy Tahoe

Car 535 P.D. FY24

							SHIP DATE	TERMS
							x weeks ARO	NET 30 DAYS
APC	ITEM	QTY	MODEL	DESCRIPTION	LIST PRICE		DISCOUNT PRICE	EXTENDED AMOUNT
		1	CCSRN5+CANCTL7+CC5K6	Whelen Carbide Amplifier Control Module w/ 21 and Slide Control Head and Canport Cable			\$ 1,587.92	\$ 1,587.92
		1	CANEM16	Whelen Expansion Module - 16 Output			\$ 216.89	\$ 216.89
		1	SA315U-SAK70	Whelen 100 Watt Siren Speaker and Vehicle Specific Mount			\$ 321.91	\$ 321.91
		1	ITRAYW10-IS458-ISDM	Whelen Inner Edge RST DUO Rear Facing Bar - B/A (Rear Interior Bar)			\$ 1,405.59	\$ 1,405.59
		1	RMKAJ101	Whelen Adjustable Mount Kit (For existing lightbar)			\$ 169.13	\$ 169.13
		4	TLI2E	Whelen ION T-Series DUO Linear Surface Mount - B/W (Rear Hatch, Open Hatch Warning)			\$ 147.99	\$ 591.96
		2	3SRCCDCR	Whelen 3" Round Compartment Super-LED Lighthead (Rear Cargo Light)			\$ 76.73	\$ 153.46
		2	LINSV2B	Whelen LINSV2 V-Series Linear Super-LED - Blue (Mirrors)			\$ 229.42	\$ 458.84
		1	LSVBKT54	Whelen Under-the-Side View Mirror Mount - Tahoe			\$ 25.84	\$ 25.84
		2	I2E	Whelen ION DUO Linear-LED Universal Mount - B/W (Rear 1/4 Glass)			\$ 152.69	\$ 305.38
		2	40BC5SCR	Whelen 400 Series Light - B/W (Push Bumper)			\$ 221.59	\$ 443.18
		2	4EGRILB	Whelen 400 Series Grille/Pedestal Mount			\$ 66.56	\$ 133.12



Estimates/Quotes for FY24 Capital Proposals

Category: Wastewater

Department: Wastewater

Item: zero turn mower

(see CIP page 9)

WMTF FY 24

WMTF mower

CRANES OUTDOOR POWER EQUIPMENT
PO BOX 1201
CANAAAN , CT 06018
Phone: 860-824-7276
Fax: 860-824-7759
Website: www.cranesope.com
Email: craneandson@snet.net

Mower

Quotation

Quote # : 155668

Generated on 12/8/2022 8:50:39 AM

Bill To:

334 MAIN STREET -CEMETARY DEPT
GREAT BARRINGTON, MA 01230-

Ship To:

TOWN OF GREAT BARRINGTON
334 MAIN STREET -CEMETARY DEPT
GREAT BARRINGTON, MA 01230-
Phone: JMALUMPHY@TOWNOFGB.ORG

Part	Description	Qty	Price	Disc	Subtotal	Tax	Total
SCA SPZ52H-27CX	52 INCH SCAG PATRIOT 27 HP BRIGGS CXI XT 3100 TRANS	1.00	8949.00	650.00	8299.00	0.00	8299.00

Notes : QUOTED WITH BRIGGS ENGINE ALL ENGINES CHOICES ARE SUBJECT TO AVAILABLITY WILL KNOW
AVAILABILITY BETTER
WHEN ORDERED
WE HAVE 2 UNITS AVAIALBLE NOW WITH KAWASAKI 22 HP ENGINES WHICH ARE \$ 200.00 MORE

Misc. Charges :

Description	Amount
Freight	\$200.00

Subtotal:	\$8,299.00
Tax:	\$0.00
Misc Charges:	\$200.00
Misc Tax:	\$0.00
Handling:	\$0.00
Total:	\$8,499.00

This quote is good for 10 days.

Byer 4500

1070112 1300

14299





CAPITAL IMPROVEMENT PROGRAM FY24 SUMMARY

Capital projects are identified and prioritized using the input and requests from department heads and includes projects that are required to keep our infrastructure, including bridges, buildings, equipment, streets, and vehicles in good and safe working order. It also includes projects that further the goals and strategies of community planning efforts, including, for example, the Master Plan, Open Space and Recreation Plan, and Complete Streets plan. Also, new tools including a wastewater and stormwater asset management database and a streets/roads asset management database are now being used to track recent investments and project future needs.

General Fund Capital Projects

Capital projects proposed for FY24 in the general fund total \$8,159,100 and are summarized below.

Building and Grounds: The FY24 budget for buildings and grounds is one of the largest we have proposed in recent years, and almost all of this is proposed to be funded by borrowing. The projects include important replacements and/or upgrades to building systems, such as heating/cooling at the Police Station, in order to increase safety and efficiency and to preserve the long term viability of town assets. We also propose to develop a buildings asset management plan, for which we already have a \$50,000 seed grant in hand. This will prove invaluable for designing efficient building systems, addressing major needs before they arise, and for developing plans sufficient to compete for local and state grant funds.

Equipment: The equipment line includes equipment replacement for the Police Department, which will replace tasers and firearms to ensure they are safer and in top working order. The utility-terrain vehicle for the Fire Department will reduce our dependence on mutual aid equipment which can take 30 minutes to arrive on scene. This will facilitate much faster response to remote emergency calls and much faster evacuation therefrom. DPW seeks a leaf blower and equipment for the buildings/grounds crews. We propose these purchases be funded through free cash.

Parks: Park improvements are planned at the parks on Gilmore Avenue and Grove Street, and for a multi-purpose/soccer field at Olympian Meadow. The budget also includes funds in order to install and/or replace play equipment at other parks throughout Town. We propose these costs be funded by borrowing.

Street, Sidewalks, Bridges: FY24 road projects include the long-planned Lake Mansfield area improvements, which is planned to be funded mostly through grants. Already nearly \$1 million is in place for that project. Other “complete street” type projects include improvements to the rail trail in Housatonic, partially funded by CPA, and to sidewalks and bus stops throughout town. The main focus areas for road improvements are the side streets off of Stockbridge Road and, in Housatonic, the Grove Street area streets. We will continue engineering to renovate Main Street south of the roundabout, for planned construction in FY25; however, the first phase which involves the replacement of a retaining wall near the Mahaiwe Cemetery is planned for FY24. Some of this year’s work is planned to be funded by grants and Chapter 90; and we propose the balance to be funded by borrowing.

Technology: This year’s technology budget includes the costs to “make ready” utility poles in order to serve Housatonic with fiber optic broadband. The pole route includes a portion of Stockbridge Road, Park Street / Route 183 to the village, and village core area of Pleasant, Main and Front Streets. The Town will seek grants to offset at least a portion of these costs, and borrow the balance needed.

Vehicles: Total vehicle spending is proposed at \$689,400. This includes several replacement trucks and a replacement loader and an excavator the DPW. All of these equipment is at the end of its useful life and

has significant wear and tear. The lead time for these vehicles can be up to two years making existing equipment that much older by the time replacements arrive. We propose to fund these purchases by borrowing. In addition, one Police vehicle is up for replacement, to be funded by free cash.

Wastewater Enterprise Fund Capital Projects

Not included in the above general fund projects are proposals to be funded through the wastewater (sewer) enterprise fund, using retained earnings rather than borrowing. For FY24, the Wastewater Division requests \$614,400 towards the engineering required to maintain compliance with DEP and EPA permits. We also propose to continue our ongoing manhole rehabilitations and pipe linings/replacements throughout the system. Those efforts will continue yearly for several years. Significant upgrades to the treatment plan are likely to be required in the coming years as new EPA permits are imposed.

Capital Improvements Plan

	Proposed FY24	Forecast				5-year Total FY24-28
		FY25	FY26	FY27	FY28	
General Fund						
Buildings & Grounds	\$ 1,325,000	\$ 1,845,000	\$ 575,000	\$ 350,000	\$ 300,000	\$ 4,395,000
Equipment	\$ 189,000	\$ 42,000	\$ 295,000	\$ 35,000	\$ -	\$ 561,000
Parks	\$ 370,000	\$ 200,000	\$ 200,000	\$ 25,000	\$ 25,000	\$ 820,000
Streets & Transportation	\$ 5,235,700	\$ 23,148,900	\$ 6,095,000	\$ 6,707,600	\$ 5,140,000	\$ 46,327,200
Technology	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Vehicles /Motorpool	\$ 689,400	\$ 356,500	\$ 316,600	\$ 300,000	\$ 888,400	\$ 2,550,900
Total General Fund	\$ 8,159,100	\$ 25,592,400	\$ 7,481,600	\$ 7,417,600	\$ 6,353,400	\$ 55,004,100
Enterprise Fund						
Wastewater	\$ 614,400	\$ 2,606,000	\$ 20,617,000	\$ 628,000	\$ 704,600	\$ 25,170,000

SOURCES

General Fund						
Chapter 90	\$ 406,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,006,000
State or Federal Grants	\$ 1,292,500	\$ -	\$ -	\$ -	\$ -	\$ 1,292,500
CPA	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Free cash	\$ 254,000					
Tax rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowing	\$ 6,186,600	\$ 25,192,400	\$ 7,081,600	\$ 7,017,600	\$ 5,953,400	\$ 51,431,600
Total General Fund	\$ 8,159,100	\$ 25,592,400	\$ 7,481,600	\$ 7,417,600	\$ 6,353,400	\$ 55,004,100
Enterprise Fund	\$ 614,400	\$ 2,606,000	\$ 20,617,000	\$ 628,000	\$ 704,600	\$ 25,170,000
Borrow	\$ -					
Retained Earnings	\$ 614,400					

Capital Infrastructure Needs - Buildings and Grounds

Building	Project	Notes	FY24	FY25	FY26	FY27	FY28	Total FY24-28
Arch./Design/Eng. Services	Where/as needed to advance projects and address emergencies		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Cemeteries	Brown mausoleum (20K cpa grant to pay 50%)		\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Dewey/Courthouse	Parking lot and park improvements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Basement/fndtn. water control		\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
DPW: Cemetery Building	Building repair or replacement. Design FY24, build FY25		\$ 50,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 550,000
DPW: Highway Garage	Fire alarms, security, lighting		\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
DPW: Transfer Station	Complete the highway bldg., add oil-water seprtr, replace railings		\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Fire Station: Gt Barrington	Roof rehabilitation		\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Fire Station: Housatonic	Building water control, replace internal doors and floors		\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Housatonic Community Ctr	Upgrade to heat pumps. FY25+ prep. as shelter	MVP or other grants?	\$ -	\$ 375,000	\$ 50,000	\$ 50,000	\$ -	\$ 475,000
Housatonic School	To be sold		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mason Library	Front entry portico and steps repair. CPA, MHC eligible. Maybe donations		\$ 80,000		\$ -	\$ -	\$ -	\$ 80,000
Trolley Shelter	restoration (CPA grant in place FY22)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Station	Heating system 375, window replacement completion 25		\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Ramsdell Library	Accessibility improvements; Weatherization improvements		\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Senior Center	kitchen upggrade to serve cooling/heating center	MVP or other grants?		\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
Town Hall	Campus / town green design	fy23 funded 580k	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Historic monuments restoration/preservation (from annual budget for maint)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Window upgrades		\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
	Masonry repairs		\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ 225,000
Buildings Asset Mgmt Plan	Compact Grant received FY23		\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 150,000
Building improvements + emergencies as needed			\$ 150,000	\$ 250,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Total			\$ 1,325,000	\$ 1,845,000	\$ 575,000	\$ 350,000	\$ 300,000	\$ 4,355,000
		POSSIBLE SOURCES						
		CPA funding	\$ 20,000					
		Grant funding	\$ -					
		Free cash	\$ -					
		Taxes or other	\$ -					
		Borrowing	\$ 1,305,000					

Capital Infrastructure Needs - Equipment

Department	Items	Notes	FY24	FY25	FY26	FY27	FY28	FY24-28
Police	Tasers (total cost for 5 years)		\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ 78,000
	Firearms replacement		\$ 29,000	\$ -	\$ -	\$ -	\$ -	\$ 29,000
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Police		\$ 107,000	\$ -	\$ -	\$ -	\$ -	\$ 107,000
Fire	UTV w/ enclosed trailer		\$ 44,000	\$ -	\$ -	\$ -	\$ -	\$ 44,000
	Air packs (SCBA), 26 units		\$ -	\$ -	\$ 260,000	\$ -	\$ -	\$ 260,000
	Turnout gear, 20 sets		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Fire		\$ 44,000	\$ -	\$ 260,000	\$ -	\$ -	\$ 304,000
DPW	Ride-on leaf blower		\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000
	Zero turn mowers		\$ -	\$ 22,000	\$ 25,000	\$ 25,000	\$ -	\$ 72,000
	Landscaping equipment		\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000		\$ 60,000
	Total DPW		\$ 38,000	\$ 42,000	\$ 35,000	\$ 35,000	\$ -	\$ 150,000
General			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals			\$ 189,000	\$ 42,000	\$ 295,000	\$ 35,000	\$ -	\$ 561,000
		POSSIBLE SOURCES						
		CPA funding	\$ -					
		Grant funding	\$ -					
		Free cash	\$ 189,000					
		Taxes or other	\$ -					
		Existing funds	\$ -					
		Borrowing	\$ -					
						REVISED 03/22/23		

Capital Infrastructure Needs - Transportation, Streets, Roads, Bridges

PROJECT NAME / AREA	LOCATION	SCOPE	NOTES	FY24	FY25	FY26	FY27	FY28	Total FY24-FY28
PUBLIC WORKS ENGINEERING									
Engineering	Where/as needed to advance projects and address emergencies	Engineering		\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
SPECIAL PROJECTS									
Lake Mansfield Comp Plan	Lake Mansfield Rd + rec. area	Deconstruct road, create recr. trail	road closure, bank stabil. Multi use path	\$ 1,392,500	100K local match + MVP grant + 319 grant				
Housatonic Rail Trail	Town portion south of Main St.	Resurfacing - old state line branch	owned by Town	\$ 230,000	CPA grant 30K				
Bus stops and transit improvements	Various locations on BRTA routes	ADA and safety improvements		\$ 20,000	Supporting FY23-24 shared streets grant				
Bike Path, Housy to GB	Housatonic River	Engineering	CPA grant?		\$ 75,000	\$ 75,000			
Bike Path, Housy to GB	Housatonic River	Construction segment 1	CPA grant + complete streets + TIP program				\$ 2,000,000	\$ 1,000,000	
Subtotal				\$ 1,642,500	\$ 75,000	\$ 75,000	\$ 2,000,000	\$ 1,000,000	\$ 4,792,500
BRIDGES									
Bridges	Bridge engineering			\$ 100,000	\$ 50,000	-			
Bridges	Brookside Rd Housatonic River				\$ 3,000,000				
Subtotal				\$ 100,000	\$ 3,050,000	-	-	-	\$ 3,150,000
STREETS, ROADS, and COMPLETE STREETS									
Belcher Sq side streets	Locust St.	Paving	FY22 wrap grant project 420 lf						
Belcher Sq side streets	Laurel St.	Paving	FY22 wrap grant project 410 lf						
Belcher Sq side streets	Giddings St.	Paving	FY22 wrap grant project 400 lf						
Belcher Sq side streets	Ramsey Ave.	Paving	FY22 wrap grant project 640 lf						
Belcher Sq side streets	Meadow Lane GB	Paving	FY22 wrap grant project 600 lf						
Fairview Terr./Comm. area	Commonwealth Ave	Paving	reclaim at \$170/LF	\$ 272,000					
Fairview Terr./Comm. area	Stillwell Av.	Paving	reclaim at \$170/LF	\$ 102,000					
Fairview Terr./Comm. area	Cooper Rd.	Paving	reclaim at \$170/LF	\$ 107,100					
Grove Street Hous. area	Grove Street Housatonic	Paving	reclaim at \$170/LF	\$ 500,000					
Grove Street Hous. area	Wauback St	Paving	reclaim at \$170/LF	\$ 71,400					
Grove Street Hous. area	Chestnut Ridge	Paving	reclaim at \$170/LF	\$ 35,700					
Monument Valley Road	Route 7 to Middle & Elementary Schools	Paving	Reclaim, extra wide road	\$ 455,000					
Hill side streets	Benton Ave	Paving	completed 2022						
Hill side streets	Brainard Ave	Paving	completed 2022						
East side GB	Gilmore Ave	Paving	Sidewalks, paving, drainage engineering in FY24		\$ 450,000				
North Plain	North Plain Rd (GB to Div St)	Paving	Hoping for state numbered route grant to offset cost		\$ 4,500,000				
North Plain	North Plain Rd (Div St - town line)	Paving	Hoping for state numbered route grant to offset cost			\$ 4,000,000		\$ 2,000,000	
Park St 183	Park Street Route 183	Paving					\$ 1,500,000		
North Plain side roads	Abbey Hill Rd	Paving					\$ 445,500		
North Plain side roads	Hemlock Hill Rd	Paving					\$ 837,000		
North Plain side roads	Woodland Hill Rd [Squaw Peak Rd]	Paving					\$ 702,000		
North Plain side roads	Pearl St	Paving					\$ 171,450		
North Plain side roads	George St	Paving					\$ 283,500		
North Plain side roads	Welcome St	Paving					\$ 228,150		
Egremont Plain & Seekonk	Round Hill Rd	Paving							
Egremont Plain & Seekonk	Egremont Plain Rd Rte 71	Paving							
Egremont Plain & Seekonk	West Sheffield Rd	Paving							
Egremont Plain & Seekonk	Seekonk Cross Rd	Paving	reclaim 11,670 LF at \$170/LF		\$ 1,983,900				
Egremont Plain & Seekonk	West Plain Rd	Paving	reclaim 4,000 LF at \$170/LF			\$ 680,000			
Main Street - south	Main St. Rte 7 wall at cemetery	Structure holds up street	Rebuild or replace wall	\$ 500,000					
Main Street - south	Main St from St. James to N. Grid	Non-TIP reconstruction	non-TIP project, provide for Complete Streets / sidewalk and bike route		\$ 7,500,000				
Housatonic Vill. west hill	Kirk St	Paving			\$ 500,000				
Housatonic Vill. west hill	Hart St	Paving							
Housatonic Vill. west hill	Fairview Rd	Paving							
Housatonic Vill. west hill	Prospect St North	Paving							
Housatonic Vill. west hill	North St. North	Paving							
Fairview Terr./Comm. area	Crissey Rd	Paving							
Fairview Terr./Comm. area	Roger Rd	Paving							
Fairview Terr./Comm. area	Blue Hill Rd West	Paving							
Fairview Terr./Comm. area	Brook Lane	Paving							

Capital Infrastructure Needs - Transportation, Streets, Roads, Bridges

PROJECT NAME / AREA	LOCATION	SCOPE	NOTES	FY24	FY25	FY26	FY27	FY28	Total FY24-FY28
Downtown side streets	Pleasant St	Paving			350,000				
Downtown side streets	Pleasant Court	Paving							
Downtown side streets	Francis Ave	Paving							
Downtown side streets	River St	Paving							
Castle Hill	Castle Hill Ave, Castle St	Drainage, sewer and paving			see stormwater below				
Downtown side streets	Castle St including parking lot	Paving, mesh w/ Town Hall campus							
Berkshire Heights area	Barr.Pl., Berk.Hghts, Highland, Haley	Reclaim and pave	completed 2022						
Main Street	Downtown	X.walks and hazards	Funded fy23. In design						
Cemetery roads	Cemeteries town-wide	All cemetery roads, x 10 years		\$ 200,000	\$ 100,000	\$ 100,000		\$ 100,000	
Sidewalks	Misc town sidewalks	Town wide		\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Line painting	Annual line painting	Town wide	Ch. 90 and/or WRAP eligible	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	
Subtotal				\$ 2,433,200	\$ 15,523,900	\$ 4,920,000	\$ 4,307,600	\$ 2,240,000	\$ 29,424,700
CULVERTS & STRUCTURES									
Culverts/structures	North Plain Rd, Lake Mansfield stream	design with NP Rd street improvements			\$ 350,000				
Culverts/structures	East Sheffield Road					\$ 350,000			
Culverts/structures	Brush Hill Road			\$ 350,000	possible DER grant \$200-\$400 K with town match				
Culverts/structures	Lake Buel Road					\$ 350,000			
Culverts/structures	Christian Hill Road culvert LM stream	completed fy23							
Culverts/structures	West Sheffield Road retaining	needs design							
Culverts/structures	Castle St Pedestrian Tunnel steps and structure				\$ 250,000				
Culverts/structures	Humphrey St, East St, and N. Pl Rd.	structure replacements and improvements		\$ 60,000	\$ 250,000				
Subtotal				\$ 410,000	\$ 850,000	\$ 700,000	\$ -	\$ -	\$ 1,960,000
CRACKSEAL									
Crackseal	Crackseal maintenance program	5,000 ft	Ch. 90 and/or WRAP eligible	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
GUARDRAILS									
Guardrails	Various			\$ -	\$ -	\$ -			
Subtotal				\$ -	\$ -	\$ -		\$ -	\$ -
PARKING LOTS									
Parking lots	Taconic parking lot		completed 2022						
Parking lots	Upper Railroad St lot		completed 2020						
Parking lots	Castle St lot		no plans						
Parking lots	Town Hall (see redesign project)		funded fy23. In design						
Parking lots	Senior Center		funded fy23. Design beginning spring						
Parking lots	Courthouse		tbd (also discuss with Parks?)		\$ 250,000	do this with Gilmore Ave and Dewey Park improvements			
Parking lots	Housatonic School + Comm Center campus		sidewalks, pkng, streetscape etc	\$ 250,000					
Subtotal				\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ 500,000
STORMWATER / DRAINAGE									
Comp Stormwater Plan	Taconic Ave (to Castle St)	350' of 48" + 4 struct.	includes engineering		\$ 3,000,000				
Comp Stormwater Plan	Taconic Ave (Castle to Brainard)	750' of 36" + 8 struct.	includes engineering						
Comp Stormwater Plan	Castle St (to Lake Ave)	1750' of 36" + 14 struct.	includes engineering						
Comp Stormwater Plan	Castle St (to Lake Ave)	600' of 24" + 2 struct.	includes engineering						
Comp Stormwater Plan	Castle St (Lake to Alford Rd)	500' of 18" + 6 struct.	includes engineering						
Comp Stormwater Plan	Front St Housatonic south outfall	950' pipe up to 48" jacking under	estimate includes engineering					\$ 1,500,000	
Subtotal				\$ -	\$ 3,000,000	\$ -	\$ -	\$ 1,500,000	\$ 4,500,000
TOTAL TRANSPORTATION CAPITAL PLAN				\$ 5,235,700	\$ 23,148,900	\$ 6,095,000	\$ 6,707,600	\$ 5,140,000	\$ 46,327,200
TRANSPORTATION SOURCES									
Chapter 90 allocation				\$ 406,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	
Bonding				\$ 3,537,200	\$ 22,748,900	\$ 5,695,000	\$ 6,307,600	\$ 4,740,000	
CPA funding				\$ -					
Free cash				\$ -					
Grant funding				\$ 1,292,500					
Taxes or other				\$ -					
TOTAL SOURCES				\$ 5,235,700	\$ 23,148,900	\$ 6,095,000	\$ 6,707,600	\$ 5,140,000	

Capital Infrastructure Needs - Technology

Building	Project	Notes	FY24	FY25	FY26	FY27	FY28	FY24-28
Town Hall			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Station			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Station			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Libraries			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Senior Center			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiber Optic Broadband	Pole make ready costs to extend fiber to <i>possibly grant eligible</i>	Housatonic	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Total			\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
POSSIBLE SOURCES								
		CPA funding						
		Grant funding						
		Free cash						
		Taxes or other						
		Existing funds						
		Borrowing	\$ 350,000					

Capital Infrastructure Needs - Vehicles

Dept	Veh. Des. No.	Vehicle Model Year	Equipment (GVW in lbs.)	Estimated Service Life (Years)	Year to Replace	FY24	FY25	FY26	FY27	FY28	5-YEAR TOTAL	
Highway	H-1	2016	Dump Truck Freightliner (41,000)	10	2026							
	H-2	2017	Dump Truck Freightliner (41,000)	10	2027							
	H-3	2017	Dump Truck Freightliner (43,000)	10	2027							
	H-4	2015	Dump Truck F-550 (17,500)	8	2023							
	H-5	2021	Dump Truck F-550 (17,500)	8	2029							
	H-6	2021	Dump Truck 4600 (43,000)	10	2031							
	H-7	2021	Dump Truck F-550 (17,500)	8	2029							
	H-8	2016	Pickup Truck F-350 (10,000)	8	2024	\$ 75,000					\$ 75,000	
	H-9	2021	Dump Truck F-450 (16,000)	8	2029							
	H-10	2020	Dump Truck DT466 (41,000)	10								
			2013	Sidewalk Plow/Sander	11	2024						
		L1	2014	Loader	10	2024	\$ 255,000					\$ 255,000
			proposed new	Loader sweeper attachment	10		\$ 38,200					
		H	2008	Combination Loader/Backhoe	15	2023						
		H	2008	Roadside Mower	15	2023						
		2011	Roller-1 ton purchased used 2011	10	2021							
		2015	4-ton Hot Box									
		2017	Bobcat (Skid Steer) Loader	10								
			Wood Chipper									
		2022	Truck Lift in Highway Garage									
Highway Subtotal:						\$ 368,200	\$ -	\$ -	\$ -	\$ -	\$ 368,200	
Cemetery, Parks, & Grounds	M-1	2015	Service Truck F-350 (10,000)	8	2023	\$ 75,000						
	M-2	2018	Service Truck F-350 (10,000)	8	2026							
	M-3	2017	Dump Truck F-550 (19,500)	8	2025							
	M-4	2015	Pickup Truck F-450 (16,000)	8	2023	\$ 90,000						
			2005	Excavator (Kabota)	15		\$ 91,200					
		new	Landscaping F-350 (10,000)				\$ 70,000					
Cemetery/Grounds Subtotal:						\$ 256,200	\$ 70,000	\$ -	\$ -	\$ -	\$ 326,200	
Police	P	2023 Fd	Cruiser #3828	2	2026			\$ 58,300		\$ 69,200		
	P	2020 Fd	Cruiser Car #3829 K-9	6	2027							
	P	2020 Fd	Cruiser #3830	2	2026			\$ 58,300				
	P	2022 Fd	Cruiser #3831	2	2025		\$ 53,500			\$ 69,200		
	P	2018 Chv	Cruiser #535	6	2024	\$ 65,000						
	P	2019 Chv	Cruiser Car #1	6	2025		\$ 73,000					
	P	2023 Chv	Cruiser #654	6	2029							
	P	2018 Fd	Cruiser Car #3827 C-9 (Comfort)	tbd	no plans							
	P	2012 Chv	Cruiser Car #10	tbd	no plans							
Police Subtotal:						\$ 65,000	\$ 126,500	\$ 116,600	\$ -	\$ 138,400	\$ 446,500	
Fire	F	2014	Fire Ladder No. 1 - tower	24	FY38							
	F	2000	Fire Engine No. 2 - pumper	24	FY28		\$ 100,000	\$ 200,000	\$ 300,000	\$ 250,000		
	F	2009	Fire Engine No. 3 - pumper	24	FY32							
	F	2018	Fire Engine No. 4 - pumper	24	FY41							
	F	2000	Fire Engine No. 5 - rescue pumper	24	FY28					\$ 500,000		
	F	2011	Truck No. 7 - Rescue	24	FY35							
	F	2003	Brush Truck 545	24	no replcmnt scheduled							
	F	2015 Fd Expl	Car 1 (Chief's Vehicle)	8	FY25	\$ 60,000						
F	2020 Fd Exptn	Car 8 (EMS/Service Vehicle)	8	FY29								
Fire Subtotal:						\$ -	\$ 160,000	\$ 200,000	\$ 300,000	\$ 750,000	\$ 1,410,000	
Total:						\$ 689,400	\$ 356,500	\$ 316,600	\$ 300,000	\$ 888,400	\$ 2,550,900	

FY 25-28 being reassessed

FY 25-28 being reassessed

POSSIBLE SOURCES	
CPA funding	\$ -
Grant funding	\$ -
Free cash	\$ 65,000.00
Taxes or other	\$ -
Existing funds	\$ -
Borrowing	\$ 624,400.00
	\$ 689,400.00

Capital Infrastructure Needs - Enterprise Fund (Wastewater)

WASTEWATER ENTERPRISE FUND

Vehicles & Equipment:

Dept.	Veh. Des. No.	Vehicle Model Year	Equipment (GVW in lbs.)	Estimated Service Life (Years)	Year to Replace	Proposed Replacement						5-YEAR TOTAL	
							FY24	FY25	FY26	FY27	FY28		
Wastewater	Pickup with plow			8	2028	Ford Super Duty F350						\$64,600	\$64,600
	Zero Turn Mower with bagger						\$14,400						\$14,400
												\$0	

Projects:

Name	Scope	Notes							
Engineering and design			\$200,000	\$200,000	\$200,000	\$200,000	\$200,000		\$1,000,000
CMOM (Capacity, Management, Operation and Maintenance) program			\$200,000	\$200,000	\$205,000	\$210,000	\$215,000		\$1,030,000
Pump stations upgrade project	4 stations total cost \$4.5M, SRF 2% over 20 years with 486,968 debt forgiveness		\$0	\$0	\$0	\$0	\$0		\$0
Annual I/I Mitigation (infiltration & inflow) (e.g., pipes & manhole relining)			\$200,000	\$206,000	\$212,000	\$218,000	\$225,000		\$231,855
Treatment plant Phase 3 Design			\$0	\$2,000,000	\$0	\$0	\$0		\$2,000,000
Treatment plan Phase 3 Construction					\$20,000,000	\$0	\$0		\$20,000,000
TOTAL			\$614,400	\$2,606,000	\$20,617,000	\$628,000	\$704,600		\$25,170,000

FY2024 Special Articles - Financial

	Article	Purpose	Funding Source	Proposed Amount
1	Community Impact Funding	Utilize the community impact money the Town received from the sale of retail marijuana to fund various community programs/needs in accordance with CCC guidelines.	Free Cash	\$ 500,000
2	BHRSD Vocational Tuition and Transportation	Fund the tuition and transportation costs for two Great Barrington students to attend the vocational program at Taconic High School in Pittsfield.	Tax Levy	\$ 140,000
3	Stabilization	Over the last few fiscal years, the Town has been committed to growing this reserve.	Free Cash	\$ 150,000
4	Capital Stabilization	In May of 2019, the Town voted to establish a Capital Stabilization Fund and seeded it with \$1,000,000.	Free Cash	\$ 150,000
5	Other Post-Employment Benefits (OPEB) Trust	The Town recognizes the importance of funding its unfunded OPEB liability of approximately \$15 million and is committed to commence annual appropriations to ensure the long-term financial stability of the Town. Along with this initial appropriation, the Town will re-purpose the balance of \$820,918.63 from the Pension Reserve Trust fund to the OPEB Trust fund.	Pension Trust Fund	\$ -
6	Emergency Medical Services	Request for an annual subsidy from each of the towns that Southern Berkshire Ambulance serves.	Free Cash	\$ 151,294
7	Cemetery Study & Maintenance	To transfer \$30,000 in funds from the Town's Sale of Cemetery Lots fund to pay for a comprehensive cemetery study and provide for general maintenance expenses for the Town's cemeteries.	Sale of Cemetery Lots Fund	\$ -
8	Unemployment Trust Fund	To replenish the Town's reserve for Unemployment costs.	Free Cash	\$ 20,000
9	Affordable Housing Trust Fund	To fund the Affordable Housing Trust, for use as directed by its Board of Trustees for any eligible affordable housing initiative.	Free Cash	\$ 175,000
10	Website Upgrade	To provide the citizens with a more robust, user-friendly upgraded website with additional streamlined online services.	Free Cash	\$ 30,600
11	Legal Fees Associated with Host Community Agreement Renewals	Utilize community impact funds for legal fees associated with upcoming Host Community Agreement renewals in accordance with CCC guidelines.	Free Cash	\$ 15,000

\$ 1,331,894

Reserve Balances & Excess Levy Capacity

- **Certified Free Cash** • **\$ 10,318,568**
- **Stabilization Fund** • **\$ 584,396**
- **Capital Stabilization Fund** • **\$ 1,326,988**
- **Excess Levy Capacity (est. FY24)** • **\$ 1,486,720**
- **Sewer Enterprise Retained Earnings** • **\$ 5,861,509**

Great Barrington Budget & Financial Policy for Fiscal Year 2024

Budget & Financial Policy

The Town of Great Barrington will manage municipal finances wisely. This will include planning for adequate funding to:

- 1) Provide and maintain public services and facilities at a level that will ensure public well-being and safety;
- 2) Comply with all State and local by-laws, rules, and regulations; and
- 3) Meet the strategic priorities of the Town.

The budget and financial goals set forth by the Town Selectboard and the Finance Committee in the policy document outline the priorities and objectives of the Town and provide agreed-upon financial guidelines to be used in the preparation and review of the annual budget.

STRATEGIC PRIORITIES

- Ensure public safety.
- Ensure public health.
- Maintain a strong local economy.
- Strive for a high quality of life.
- Seek environmental sustainability.
- Ensure the fiscal stability of the Town.
- Maintain public infrastructure.
- Support affordable housing
- Follow Great Barrington's Master Plan.

FINANCIAL GOALS

- Maintain adequate financial resources to sustain municipal services in the short and long term.
- Respond to the changes in the economy and meet the priority needs of the Town.
- Provide quality services efficiently and on a cost-effective basis.
- Maintain our top-level bond rating.
- Work to keep the overall tax levy reasonable in consideration of other priorities and goals.¹

FINANCIAL MANAGEMENT POLICY

Revenue

- Services provided may not exceed available resources.
- Process must provide quality estimates of anticipated revenue.
- Process must anticipate any changes in revenue in upcoming years.
- Seek to diversify revenue sources.
- Estimate available resources including state funds, local funds, fees, grants and other sources.

Real Estate Tax

- Town should restrict levy to a 2.5% increase over the prior year levy limit adjusted for new construction growth and net debt and capital exclusions, as per Mass General Law.
- Proposed budget to not exceed legal property tax levy. Evaluate estimated tax rate based on level of affordability including average and median income; average and median value of real property and the cost of living.

¹ For further information, see 'Tax Levy Considerations' in Financial Policy Manual, Town of Great Barrington, Prepared by Division of Local Services Technical Assistance Bureau , June 2020, page 2:
<https://www.mass.gov/doc/greatbarrington-ccc-policies-june-2020/download>

Free Cash and Reserves

- The Town will monitor overall general fund reserves (free cash and stabilization funds) as a percentage of the annual operating budget. The relative percentage and sufficiency of these will be evaluated relative to guidance from the state, historical trends and other factors.
- If the Town generates free cash consistently higher than historical trends and guidance from the state, the Town Manager will closely examine future budget proposals to determine if adjustments are appropriate.

User Fees

- Establish user fees and other non-property tax revenues to recoup, to the extent possible, the costs of supplying a particular service.
- Review current department fee structures and charges for services periodically to determine if they reflect the cost of the service and are also reasonable and affordable fees.

Debt Management

- Allow no borrowing to fund operational programs
- Debt service payments may not require the elimination of essential Town services
- Ensure that the Town's general obligation debt ratio not exceed 50% of statutory limit (5% of equalized valuation).
- Exempt from Proposition 2½ any long-term capital debt for municipal buildings, WWTP improvements, fire apparatus acquisition, and school facilities improvements.

Service Delivery

- Manage financial resources through internal controls.
- Establish operation practices that minimize the cost of government and financial risk.
- Provide efficient public services.
- Minimize the cost of administration.
- Identify and measure performance outcomes.
- Review the level of services and standards annually.

Guidelines for The Budget Preparation Process

- The Town budget will be estimated in accordance with municipal code and applicable state law. The budget is based on separate funds set forth from anticipated revenues and expenditures for the General Fund and the Enterprise Fund.
- The annual operating budget will contain complete financial statements that show outstanding obligations of the municipality, cash on hand to the credit of each fund, funds received from all sources during the preceding year, funds available from all sources during the ensuing year, revenue estimates to cover expenses in the proposed budget and the estimated tax rate required to fund the proposed budget.

The budget preparation and review process shall include the following steps:

1. Review and approve Finance Policy
2. Distribute Budget Books:
 - a. Forecast Revenues.
 - b. Updated Capital Plan.
 - c. Review Department Budgets.
3. Recommended Projects Proposed for CPA Funds.
4. Participate in BHRSD joint budget meeting with Stockbridge and West Stockbridge.
5. Hold Budget Workshop Meetings. Hold Public Hearing.

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

The following will be done to ensure there is community engagement in the budget process:

- 1) Provide on-line access to budget information.
- 2) Provide printed budget books for the public at the libraries.
- 3) Provide a digital budget book on the Town website.
- 4) Hold open meetings and hearing.

LOCAL GOVERNMENT SERVICES

- The Town Manager will prepare the budget for review by the Selectboard and the Finance Committee.
- The Town Manager may propose significant reorganizational changes and provide alternative ways to deliver services within the proposed budget.
- Performance objectives and goals will be identified and assessed.
- The Town Manager may propose elimination of services in the budget if it is not needed or cost-effective and/or propose new services as needed.
- Any service reductions shall be noted in the budget presentation.
- Salaries and employee insurance contributions shall be set in the Fiscal Year budget pursuant to the Town's collective bargaining units and/or those already approved via a negotiated settlement and for non-represented personnel as authorized by the Town Manager.

For any proposed new initiatives, the Town Manager will:

- 1) Explain and justify the new needs(s).
- 2) Identify alternatives to what is being proposed and the pros and cons.
- 3) Identify the cost and benefit of the proposed alternative.
- 4) Identify financing source(s) to pay for new need.
- 5) New need(s) include: any expansion of municipal services necessary; any additional staff and any additional resources needed to meet service needs or expanded service needs.

TOWN BUDGET FORMAT

The following will be done to ensure that the budget information is provided in a format that is clear, accurate and complete.

1. Operating Budget Process:

- The Town Manager will request that Departments submit proposed budgets with operational plans and reports. Background information will include department goals and objectives, strategic initiatives, summary of activities, and level of service.
- The Town Manager will review methods of operation, program service delivery, and expenditure of resources inclusive of manpower allocation to ensure maximum efficiency of the Town.

2. The Budget Book:

- The Town Manager will provide complete **financial statements** in the Budget Book to include:
 - Outstanding obligations and anticipated new borrowings.
 - Cash on hand.
 - Funds received from prior year.
 - Sources of funds from prior year.
 - Estimated revenues.
 - Estimated expenses.
 - Estimated tax levy.
 - Estimated tax rate.
 - Estimated user fees for services.
- The Town Manager will also provide a **Capital Budget Report** to include:
 - The Town defines a capital project as having an overall expenditure of \$15,000 and a life expectancy in excess of 3 years.

- The Town’s annual budget will include a capital plan that identifies work to be started within that fiscal year.
- The budget shall include a five-year Capital Improvement Plan for all Town assets.
- Each year, the Selectboard and the Finance Committee will review the five-year Capital Improvement Plan to identify the future upcoming needs, review any changes to the schedule, cost estimate or sources of funding.
- Operational costs associated with any new equipment or infrastructure will be identified.
- The capital budget report will include the Debt Schedule broken down by department and function and a 10-year history be provided if possible.
- Identify a funding plan that reflects available State funds, grants, bonds and tax levy dollars to finance each project.
- The Town Manager shall prepare a budget for the **Enterprise Fund** that maintains it as a self-supporting fund, without a property tax transfer.
 - The Enterprise Fund budget will include a report on sewer fees and rate structure.

3. Other Information/Reports

- If deemed necessary and appropriate for adequate review of the proposed budget, the Finance Committee and/or Selectboard may request that the Town Manager include, if possible, supplemental materials either in the Budget Book or in a separate report/document presented at a budget meeting or at a separate meeting. These may include, but are not limited to:
 - Historical Financial Information
 - Estimated Local Receipts
 - Free Cash sources and uses
 - Tax Levy and Tax Rate
 - Special Articles, individual and totals
 - Aggregated data regarding property tax collections, such as collected/payment plan/delinquencies for last 3-5 years
 - History of various reserve accounts, i.e., stabilization, capital stabilization, “health insurance”.
 - Five-year history of long-term and short-term debt
 - Schedule of Authorized but Unissued Debt, including changes from prior years
 - Financial Projections
 - Show 5-year projections of LT debt including approved future borrowings
 - Projected Debt Service payments
 - Summary Report on Expenditures for Employee Medical (current and Retired “OPEB”) and Pension Benefits
 - Five year history and projected (if available)
 - Review funding for future retiree medical benefits (OPEB Trust)
 - Pension Fund summary report
 - What percentage of the obligation is funded

Approved at December 5, 2022 joint Selectboard & Finance Committee Meeting

Municipal Budget Glossary

Abatement – A reduction or elimination of a real or personal property tax, motor vehicle excise, fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Advance Refunding of Debt – This occurs when new debt is issued to replace or redeem old debt before the maturity or call date of the old debt. Under these circumstances, the proceeds of the new debt must be placed in escrow and used to pay interest on old, outstanding debt as it becomes due and to pay the principal on the old debt, either as it matures or at an earlier call date. (See Refunding of Debt, Current Refunding of Debt)

Amended New Growth – When the assessors discover inadvertently omitted properties that would have been new growth, they may submit an Amended Tax Base Growth Report (Form LA-13A) to BLA before setting the tax rate for the next fiscal year. BLA will certify the amount of any additional tax base growth and notify BOA. BOA will then recalculate the community's levy limit and notify the assessors of the new base for the purposes of calculating the succeeding year's levy limit.

Amortization – The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appellate Tax Board (ATB) – Appointed by the governor, the ATB has jurisdiction to decide appeals from local decisions relating to property taxes, motor vehicle excises, state-owned land valuations, exemption eligibility, property classification, and equalized valuations.

Appropriation – An authorization granted by a town meeting, city council or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage – As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. [Section 103 of the Internal Revenue Service \(IRS\) Code](#) restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation – A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors. (See Full And Fair Cash Value)

Assessment Date – The date property tax liability is fixed. In Massachusetts, property taxes are assessed as of the January 1 prior to the fiscal year. Assessors determine the physical status of taxable real and personal property, its ownership, fair cash value, and usage classification as of that date. By local option ([MGL c. 59 § 2D](#)), the physical status of real property on June 30 is deemed to be its condition on the previous January 1.

Assessment Sale Ratio (ASR) – Property assessed value divided by sales price. Expresses the relationship between the assessed value of a sold property and its most recent sales price. The ASR is instrumental in BLA’s certification of municipal property values completed every five years.

Audit – An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor) resulting in a report on the fairness of financial statements and local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating a community’s fiscal performance.

Audit Management Letter – An independent auditor's written communication to government officials, separate from the community's audit. It generally identifies deficient areas, if any, and presents recommendations for improving accounting procedures and other internal controls.

Audit Report – Prepared by an independent auditor, an audit report includes: (a) a statement of the audit’s scope; (b) explanatory comments as to the application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) supplementary comments, recommendations and statistical tables. It is very often accompanied by a management letter.

Available Funds – Balances in the various fund types that represent nonrecurring revenue sources. As a matter of sound practice, they are frequently appropriated for unforeseen expenses, capital expenditures, or other one-time costs. Examples of available funds include free cash, stabilization funds, overlay surplus, water surplus, and retained earnings.

Balance Sheet – A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit as of a specified date.

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

Bank Qualified – When a municipality issues \$10,000,000 or less in bonds or notes in a calendar year, these issuances are designated as “bank qualified.” The bank that purchases the security receives a tax deduction (80% of the interest cost) for this type of purchase. This deduction makes bank qualified bonds and notes attractive purchases.

Betterments (Special Assessments) – Whenever part of a community benefits from a public improvement or betterment (e.g., water, sewer, sidewalks, etc.), special property taxes may be assessed to that area’s property owners to reimburse the governmental entity for all or part of the costs it incurred to complete the project. Each property parcel receiving the benefit is assessed a proportionate share of the cost, which may be paid in full or apportioned over a period of up to 20 years. If spread over the years, the community adds one year’s apportionment along with one year’s committed interest computed from October 1 to October 1 to the associated tax bills until the betterment has been paid.

BLA – Bureau of Local Assessment

Block Grant – A federal grant of money awarded by formula under very general guidelines that allow grantees broad latitude in spending activities.

BOA – Bureau of Accounts

Bond – A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond Anticipation Note (BAN) – Short-term debt instrument used to generate cash for initial project costs with the expectation the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be reissued for up to 10 years, provided principal repayment begins after two years ([MGL c. 44 § 17](#)).

Bond Authorization – The action of town meeting or a city council authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the mayor or the board of selectmen. (See Bond Issue)

Bond Counsel – An attorney or law firm engaged to review and submit an opinion on the legal aspects of a municipal bond or note issue.

Bond Issue – The actual sale of the entire, or portion of, the bond amount authorized by a town meeting or city council.

Bond Premium – The difference between the market price of a bond and its face value (when the market price is higher). A premium occurs when the bond's stated interest rate is set higher than its true interest cost (the market rate). Premiums received at the time of sale must be used to pay project costs and reduce the amount borrowed by the same amount or be reserved for appropriation for purposes for which debt has or may be authorized for an equal or longer period than the original loan. Additions to the levy limit for a Proposition 2 ½ debt exclusion are restricted to the true interest cost incurred to finance the excluded project. If the premium is not used to pay project costs and reduce the amount of a debt-excluded borrowing, the annual debt exclusion must be adjusted to reflect the true interest rate.

Bond Rating (Municipal) – A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard & Poor's, use rating systems that designate a letter or a combination of letters and numerals, where AAA is the highest rating and C1 is very low.

Bonds Authorized and Unissued – Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes but must be rescinded by town meeting or the city council to be removed from community's books.

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

Town budget.

Bureau of Accounts (BOA) – A bureau within the Division of Local Services charged with overseeing municipal execution of financial management laws, rules and regulations.

Bureau of Local Assessment (BLA) – Bureau within the Division of Local Services charged with overseeing municipal execution of state laws, rules and regulations involving real and personal property assessments. BLA is also responsible for determining equalized valuations and overseeing the valuation of state-owned land.

Capital Asset – Any tangible property used in the operation of government that is not easily converted into cash and that has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure, such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and minimum initial cost.

Capital Budget – An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method to finance each recommended expenditure (e.g., tax levy or rates) and identify those items that were not recommended.

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

Capital Improvement Program – A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital plan. It coordinates community planning, fiscal capacity, and physical development. While all the community's needs should be identified in the program, there is a set of criteria that prioritize the expenditures.

Capital Outlay – The exchange of one asset (cash) for another (capital asset) with no ultimate effect on net assets. Also known as "pay as you go," it is the appropriation and use of available cash to fund a capital improvement, as opposed to incurring debt to cover the cost.

Cash Book – A source book of original entry that a treasurer is required to maintain for the purpose of recording municipal receipts, adjustments to balances, deposits to municipal accounts, and disbursements through warrants.

Chapter 90 Highway Funds – State funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects ([MGL c. 90 § 34](#)).

Chapter Land – Forest, agricultural/horticultural, and recreational lands classified, valued, and taxed according to [MGL c. 61](#), [61A](#), and [61B](#). Land is valued at its current use rather than the full and fair cash value. The commercial property tax rate is applicable for land defined under these chapters, unless the community adopts a local option provision within each chapter to apply the open space rate.

Charter – An act establishing the Selectboard/Town Manager form of administration in the [Town of Great Barrington enacted by the General Court as Ch. 184, Act of 1992](#).

Cherry Sheet – Named for the cherry-colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns, and regional school districts of the next fiscal year’s state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services.

Cherry Sheet Assessments – Estimates of annual charges to cover the costs of certain state and county programs.

Cherry Sheet Offset Items – Local aid that may be spent without appropriation in the budget but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, and public library grants.

Classification of Real Property – Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified the real property, local officials are permitted to determine locally, within limits established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Classification of the Tax Rate – Each year, the select board or city council vote whether to exercise certain tax rate options. Those options include choosing a residential factor ([MGL c. 40 § 56](#)), and determining whether to offer an open space discount, a residential exemption ([c. 59, § 5C](#)), and/or a small commercial exemption ([c. 59, § 5I](#)) to property owners.

Code of Ethics – The provisions and requirements of [MGL c. 286A](#) pertaining to the standards of behavior and conduct to which all public officials and employees are held. (See State Ethics Commission)

Collective Bargaining – The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union.

Commitment – This establishes the liability for individual taxpayers. For example, the assessors' commitment of real estate taxes fixes the amount the collector will bill and collect from property owners.

Community Preservation Act (CPA) – Enacted as [MGL c. 44B](#) in 2000, the CPA permits cities and towns accepting its provisions to establish a restricted fund from which monies can be appropriated only for a) the acquisition, creation and preservation of open space; b) the acquisition, preservation, rehabilitation, and restoration of historic resources; c) the acquisition, creation, preservation, rehabilitation, and restoration of land for recreational use; d) the acquisition, creation, preservation and support of community housing; e) the rehabilitation and restoration of open space or community housing that is acquired or created using monies from the fund; and (f) a municipal affordable housing trust. Acceptance requires town meeting or city council approval or a citizen

petition, together with referendum approval by majority vote. The local program is funded by a local surcharge up to 3 percent on real property tax bills and matching dollars from the state generated from registry of deeds fees.

Community Preservation Fund – A special revenue fund established pursuant to [MGL c. 44B](#) to receive all monies collected to support a CPA program, including but not limited to, tax surcharge receipts, proceeds from borrowings, funds received from the state, and proceeds from the sale of certain real estate.

Cost Approach – A method used to estimate the present market value of an existing property by calculating the current cost to rebuild it, then adjusting the cost downward for depreciation based on the property's actual age. Land is valued separately and added to the depreciated replacement cost.

Current Refunding of Debt – The process of immediately applying proceeds of refunding debt to redeem the old debt. That is, the maturity date on the old debt coincides with the issuance date of the new borrowing obligation. (See Refunding of Debt and Advance Refunding of Debt)

Cyclical Inspection Program – A cyclical reinspection program involves completing an interior and exterior inspection of all property over a multiyear period, not exceeding nine years.

Data Collection – Process of inspecting real and personal property and recording its attributes, quality, and condition.

Debt Authorization – Formal approval by a two-thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in [MGL c. 44 §§ 1, 2, 3, 4a, 6-15](#).

Debt Burden – The amount of debt carried by an issuer usually expressed as a measure of value (e.g., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Exclusion – An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy but outside of the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Debt Limit – The maximum amount of debt a municipality may authorize for qualified purposes under state law. Under [MGL c. 44 § 10](#), debt limits are set at 5 percent of EQV. By petition to the Municipal Finance Oversight Board, a community can receive approval to increase its debt limit to 10 percent of EQV.

Debt Service – The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Debt Statement – A report that local treasurers are required to file with DLS showing the authorized and issued debt, retired debt, and interest paid by a community during the prior fiscal

year, as well as authorized but unissued debt at year-end. Also known as the "Statement of Indebtedness."

Deferred Revenue – Amounts that do not meet the criteria for revenue recognition. Also, earned amounts that are not yet available to liquidate liabilities of a current period.

Deficit – The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.

Demand Notice – When a tax bill becomes past due, the collector sends a demand notice requesting payment. The collector is required to issue a demand before initiating a tax taking.

Deputy Collector – A vendor empowered to take enforcement and collection actions on behalf of a community's collector.

Designated Unreserved Fund Balance – A limitation on the use of all or part of the expendable balance in a governmental fund.

DLS – The Department of Revenue's Division of Local Services

Emergency Spending – [MGL c. 44 § 31](#) allows a community to spend in excess of appropriation in cases of major disasters that pose immediate threats to the health or safety of people or property, following an emergency declaration by the Governor or two-thirds vote of the council or select board and the approval of the Director of Accounts.

Encumbrance – A reservation of funds to cover an obligation arising from a purchase order, contract, or salary commitment chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Fund – Authorized by [MGL c. 44 § 53F½](#), an enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of a service's total costs recovered through user charges and the portion subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital --are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus," or retained earnings, generated by the enterprise operation rather than closing this out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs) – An estimate of the full and fair cash value (FFCV) of all property in the state as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and in determining county assessments and other costs. The Commissioner of Revenue, in accordance with [MGL c. 58 § 10C](#), is charged with the responsibility of biennially determining an equalized valuation for each city and town in the state.

Excess and Deficiency (E&D) – Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and

reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet submitted to DLS by the district's auditor, accountant, or comptroller. E&D is not available for appropriation until certified by the Director of Accounts.

Excess Levy Capacity – The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the select board or city council must be informed of excess levy capacity and their acknowledgment must be submitted to DLS when setting the tax rate.

Exemption – A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Exemption Date – Real estate tax exemption status is determined as of July 1. All qualifying factors must be met as of that date.

Expenditure – An outlay of money made by a municipality to provide the programs and services within its approved budget.

Fiduciary Funds – Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Field Review Audit – A review of assessment valuation methods and support documentation by the BLA performed as a prerequisite to a five-year certification of property values.

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

Finance Control Board – A board created by special legislation and comprised of state officials to oversee the financial management of a community, which may have received deficit borrowing authorization or state loans to finance operating deficits.

Financial Advisor – An individual or institution that assists municipalities in the issuance of tax exempt bonds and notes. The public finance department of a commercial bank or a non-bank advisor usually provides this service.

Financial Disclosure Law – [MGL c. 268B](#) requires certain individuals, officials and candidates for elected office to file statements of financial interests with the State Ethics Commission.

Financial Statement – A presentation of the assets and liabilities of a community as of a particular date, most often after the close of the fiscal year.

Fiscal Year (FY) – Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. Since 1976, the federal government fiscal year has

begun on October 1 and ended September 30. In each case, the designation of the fiscal year is that of the calendar year in which the fiscal year ends.

Five-year Certification – The Commissioner of Revenue, through BLA, is required to review local assessed values every five years to certify that they represent full and fair cash value. Refer to [MGL c. 40 § 56](#) and [c. 59 § 2A\(c\)](#).

Fixed Assets – Long-lived, tangible assets, such as buildings, equipment and land, obtained or controlled as a result of past transactions or circumstances.

Fixed Costs – Costs legally or contractually mandated, such as retirement, FICA/Social Security, insurance, debt service, or interest on loans.

Free Cash – Remaining, unrestricted funds from operations of the previous fiscal year, including unexpended free cash from the previous year, actual receipts in excess of revenue estimated on the tax recapitulation sheet, and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the June 30 balance sheet, which is submitted by the community's auditor, accountant, or comptroller. Free cash is not available for appropriation until certified by the Director of Accounts. (See Available Funds)

Full and Fair Cash Value – The Massachusetts Supreme Judicial Court defines fair cash value as the "fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value the property would have on January 1 of any taxable year in the hands of any owner, including the present owner." ([Boston Gas Co. v. Assessors of Boston, 334 Mass. 549, 566 \(1956\)](#))

Full Faith and Credit Obligations – A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full-faith-and-credit bonds.

Full Measure and List – An inspection program completed by assessors to maintain up-to-date property records. Properties are literally measured and relisted in the assessors' records with any changes in condition since the last inspection. Also referred to as a cyclical inspection program, BLA recommends a full measure and list be completed once in every nine-year cycle.

Fund – An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations. Within a fund, financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently. Examples of funds include the general fund and enterprise funds.

Fund Accounting – Organizing the financial records of a municipality into multiple, segregated locations for money. Communities whose accounts are organized according to the Uniform

Municipal Accounting System (UMAS) use multiple funds.

Fund Balance – The difference between assets and liabilities reported in a governmental fund. Also known as fund equity.

General Fund – The fund used to account for most financial resources and activities governed by the normal town meeting or city council appropriation process.

General Fund Subsidy – Most often used in the context of enterprise funds. When the revenue generated by rates or user fees is insufficient to cover the cost to provide a particular service, general fund money is used to close the gap in the form of a subsidy. The subsidy may or may not be recovered by the general fund in subsequent years.

General Ledger (GL) – The accountant's record of original entry, a general ledger is a set of numbered accounts used to track financial transactions and prepare financial reports. Each account is a distinct record summarizing each type of asset, liability, equity, revenue and expense. A chart of accounts lists all the accounts in the general ledger.

General Obligation Bonds – Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

Government Finance Officers Association (GFOA) – A nationwide association of public finance professionals.

Governmental Accounting Standards Board (GASB) – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: general, special revenue, capital project, debt service, and permanent.

Home Rule – Refers to the power of municipalities to regulate their affairs by bylaws/ordinances or home rule charters subject to certain limitations.

Home Rule Charter – An alternative, under [MGL c. 43B](#), to create a charter commission by which cities and towns may create, adopt, revise and amend local charters.

Income Approach – A method of estimating property value by converting anticipated net rental revenue generated by the property into an indication of market value. Used primarily to value commercial/industrial properties and apartment buildings, which are normally bought and sold on the basis of their income producing capabilities.

Indirect Cost – Costs of a service not reflected in the operating budget of the entity providing the service. The matter of indirect costs arises most often in the context of enterprise funds. An example of an indirect cost of providing water service would be the value of time spent by non-water-department employees who process water bills. A determination of these costs is necessary to analyze the total cost of service delivery.

Informational Guideline Release (IGR) – Provided on the DLS website, IGRs are DLS publications that outline a policy or administrative procedure or that provide a law update related to municipal finance.

Inside Debt – Municipal debt incurred for purposes enumerated in [MGL c. 44, § 7](#) and within the community's debt limit, which is an amount no higher than five percent of the community's equalized valuation. Because this type of borrowing is below the debt limit, it is referred to as inside debt. (See Outside Debt)

Interest – Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis but are paid every six months.

Interest Rate – The interest payable, expressed as a percentage of the principal available, for use during a specified period of time. It is always expressed in annual terms.

Interim-year Valuation Adjustment – State law requires that local assessed values reflect market value every year. Every five years, BLA reviews and certifies that an individual community's assessed values meet this standard. In between these five-year revaluations, a community must complete an annual analysis to determine whether an interim-year value adjustment is warranted and report the results to BLA. Depending on market conditions and property value trends, adjustments may increase or decrease values or leave them unchanged.

Investments – Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Land Court – Established in 1898, the Land Court has the exclusive jurisdiction to foreclose rights of redemption on a property in tax title.

Land of Low Value ([MGL c. 60 § 79](#)) – After 90 days from the date of a tax taking, the treasurer may work with the assessors to pursue a land of low value foreclosure through DLS, an alternative foreclosure procedure to seeking a Land Court decree. Annually, DLS publishes the maximum valuation of parcels qualifying for the land of low value foreclosure procedure.

Land Schedule – Typically developed by assessors and revaluation consultants, this is a table used to arrive at consistent assessed values for land within defined neighborhoods.

Legal Opinion (re: debt issuance) – An opinion by an attorney or law firm that bonds have been legally issued by a public body, and, usually, that the bonds are exempt from federal income taxes and some Massachusetts taxes under existing laws, regulations, and rulings.

Levy – The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is reestablished every year in accordance with Proposition 2½ provisions.

Levy Ceiling – A levy ceiling is one of two types of levy (tax) restrictions imposed by [MGL c. 59 § 21C](#) (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property

taxes levied may exceed this limit only if the community passes a capital exclusion, debt exclusion, or special exclusion.

Levy Limit – A levy limit is one of two types of levy (tax) restrictions imposed by [MGL c. 59 § 21C](#) (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Lien – A legal claim against real or personal property to protect the interest of a party (e.g., a city or town) to whom a debt is owed (e.g., taxes). In the case of real property, the lien in favor of a municipality automatically arises each January 1, but it must be secured through other action.

Lien Date – The date a lien arises on real property to protect the municipality's right to payment of taxes. Property tax liens arise by law on the January 1 assessment date. The lien is secured when the collector makes a tax taking and places the property in tax title. Unless the lien is secured, it expires if five years elapse from the January 1 assessment date and the property is transferred in the meantime.

Line-item Budget – A budget that stratifies spending into categories of greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Line-item Transfer – The reallocation of a budget appropriation between two line items within an expenditure category (e.g., salaries, expenses). Employed as a management tool, line-item transfer authority allows department heads to move money where a need arises for a similar purpose without altering the bottom line. Whether or not line-item transfers are permitted depends on how the budget is presented (i.e., its format) and what level of budget detail town meeting approves.

Local Aid – Revenue allocated by the state to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the Cherry Sheets. Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

Local Receipts – Locally generated revenues other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges.

Long-term Debt – Community borrowing, or outstanding balance at any given time, involving loans with a maturity date of 12 months or more. (See Permanent Debt)

Material Weakness – An audit term for a significant deficiency in a community's internal financial controls. It is a reportable condition (internal control weakness) of such magnitude as to potentially result in material misstatements of financial condition.

Maturity Date – The date that the principal of a bond becomes due and payable in full.

MGL – Massachusetts General Laws

Minimum Residential Factor (MRF) – Massachusetts’ law allows for a shift of the tax burden from the residential and open space classes of property to the commercial, industrial and personal property classes (CIP). The MRF, established by the Commissioner of Revenue, is used to make certain the tax burden shift complies with the law. If the MRF would be less than .65, the community cannot make the maximum shift and must use a CIP factor less than 1.50 percent. Under specified conditions, some communities may use a CIP factor of up to 1.75 percent.

Motor Vehicle Excise – A locally imposed annual tax assessed to owners of motor vehicles registered to addresses within the community ([MGL c. 60A](#)). The excise tax rate is set by statute at \$25.00 per \$1,000 of vehicle value.

Multiple Regression – A technique for valuing real property that uses an equation generated through sales analysis to estimate the value of unsold properties.

Municipal(s) (As used in the bond trade) - "Municipal" refers to any state or subordinate governmental unit. Municipals (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, and special districts but also bonds of the state and agencies of the state.

Municipal Charges Lien – For delinquent water ([MGL c. 40 §§ 42A-F](#)), sewer ([MGL c. 83 §§ 16A-F](#)), and trash ([MGL c. 44 § 28C\(f\)](#)) charges, a community may lien these amounts on the property tax, provided the enabling legislation is accepted and a certificate of acceptance is on file at the Registry of Deeds. For other unpaid local charges and fees, a community may adopt [MGL c. 40 § 58](#) separately for each purpose in order to lien each upon the property tax. The lien is created by recording a listing of a particular type of charge or fee (by parcel of land and by name) at the Registry of Deeds.

Municipal Finance Oversight Board – This board (consisting of the attorney general, state treasurer, state auditor, and director of accounts) approves use of qualified bonds and certain other municipal borrowings and other actions.

Municipal Revenue Growth Factor (MRGF) – An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2½ percent increase in the levy limit, estimated new growth, change in selected unrestricted state aid categories, and the change in selected unrestricted local receipts ([Education Reform Act of 1993](#)).

New Growth – The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or revaluations.

Nonrecurring Revenue Source – A one-time source of money available to a city or town. By its nature, a nonrecurring revenue source cannot be relied upon in future years, and therefore, such funds should not be used for operating or other expenses that continue from year to year.

Note – A short-term loan, typically with a maturity date of a year or less.

Official Statement – A document prepared for potential investors containing information about a

prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale and sometimes called an offering circular or prospectus.

OPEB (Other Postemployment Benefits) – Many public employees earn benefits over their years of service that they do not receive until after their government employment ends. While pensions are the most common of these, other postemployment benefits generally include combinations of health, dental, vision, and life insurances. These are provided to eligible retirees and sometime to their beneficiaries, and as a group, are referred to as OPEB.

Operating Budget – The plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Other Amounts to be Raised (as detailed on the Tax Recap) – Amounts not appropriated but raised through taxation. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferrals, deficits), as well as state, county, and other special district charges. Because they must be funded in the annual budget, special consideration should be given to them when finalizing budget recommendations to the city council or town meeting.

Outside Debt – Municipal borrowing for purposes enumerated in [MGL c. 44, § 8](#). Since this debt is not measured against a community's debt limit per [c. 10](#), the borrowing is outside the debt limit and therefore referred to as outside debt. (See Inside Debt)

Overlay (Overlay Reserve, or Allowance for Abatements and Exemptions) – An account that funds anticipated property tax abatements, exemptions, and uncollected taxes. Additions to the overlay reserve need not be funded by the normal appropriation process but instead raised on the tax rate recapitulation sheet.

Overlay Deficit – A deficit that occurs when the abatements and statutory exemptions charged to the overlay during a fiscal year exceed the account balance. Overlay deficits must be provided for in the next fiscal year.

Overlay Surplus – Any balance in the overlay account in excess of the amount remaining to be collected or abated can be transferred to this account. Within 10 days of a written request by the community's chief executive officer, the assessors must provide a certification of the excess amount of overlay available to transfer, if any. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is closed to surplus revenue; in other words, it becomes a part of free cash.

Override – A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

Override Capacity – The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Payment in Lieu of Taxes (PILOT) – An agreement between a municipality and an entity not subject to taxation, such as a charitable or educational organization, whereby the organization

agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.

Pension (or other employee benefit) Trust Funds – A fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit (OPEB) plans, or other employee benefit plans.

Pension Cost – A measure of the periodic cost of an employer’s participation in a defined benefit pension plan.

Pension Plan – An arrangement for the provision of pension benefits to employees upon their retirements. All assets accumulated are used to pay benefits (including refunds of member contributions) to plan members or beneficiaries, as defined by the plan’s terms.

PERAC (Public Employee Retirement Administration) - Oversees and directs the state retirement system and administers benefits for members.

Permanent Debt – Borrowing by a community typically involving a debt service amortization period of greater than one year. (See Long-term Debt)

Permanent Funds – A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs (that is, for the benefit of the government for its citizenry). An example is a cemetery perpetual care fund.

Personal Property – Movable items not permanently affixed to, or part of, the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences.

Preliminary Tax – The tax bill for the first two quarters of the fiscal year, sent by communities on quarterly tax billing cycles or on annual preliminary billing systems. The tax bill is sent by July 1 and can generally be no greater than 50% of the amount due in the previous fiscal year.

Principal – The face amount of a bond, exclusive of accrued interest.

Pro Forma Recap Sheet – The Tax Recap sheet that communities on semiannual tax billing cycles submit to DLS when seeking to send optional preliminary tax bills for the first half of the fiscal year. This is done either because a community is in a recertification year or has a valuation-related delay in setting the tax rate.

Proposition 2½ – A state law enacted in [1980, Proposition 2½](#) regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

Purchase Order – An official document or form authorizing the purchase of products and services.

Qualified Bond – A program unique to Massachusetts for municipalities with marginal credit

ratings, in which the State Treasurer pays the debt service directly from a community's local aid, thereby reinforcing the security of the bond and improving its marketability. The Municipal Finance Oversight Board authorizes issuance of these bonds under [c. 44A](#).

Raise and Appropriate – A phrase used to identify an expenditure's funding source as money generated by the tax levy or other local receipt.

Real Property – Land, buildings, and the rights and benefits inherent in owning them.

Receipts Reserved for Appropriation – Proceeds earmarked by law and placed in separate accounts for appropriation for particular purposes. For example, ambulance charges may be appropriated to offset expenses in providing ambulance services.

Receivables – An expectation of payment of an amount certain accruing to the benefit of a city or town.

Reconciliation of Cash – The process whereby the accountant and treasurer compare records to confirm available cash in community accounts.

Reconciliation of Receivables – The process whereby the accountant and collector compare records to confirm the amount of outstanding taxes.

Records Disposition Schedule – Published by the Secretary of State's Records Management Division and pursuant to [MGL c. 66](#), these guidelines on municipal records inform local officials as to how long and in what form records must be maintained and identifies those that may be lawfully disposed.

Recurring Revenue Source – A source of money used to support municipal expenditures, which by its nature can be relied on, at some level, in future years. (See Nonrecurring Revenue Source)

Refunding of Debt – Transaction whereby one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer. (See Current and Advance Refunding of Debt)

Requisition – Form used by the requesting department when ordering products and services from external vendors. This document generates a purchase order.

Reserve Fund – An amount (not to exceed 5 percent of the tax levy for the preceding year) set aside annually within a community's budget to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

Residential Exemption – A municipality can grant a residential exemption of a dollar amount that cannot exceed 35 percent of the average assessed value of all residential class properties. The exemption reduces, by the adopted percentage, the taxable valuation of each residential parcel that is a taxpayer's principal residence. Granting the exemption raises the residential tax rate and shifts

the residential tax burden from moderately valued homes to apartments, summer homes, and higher valued homes.

Residential Factor – Adopted by a community annually, this governs the percentage of the tax levy to be paid by property owners. A residential factor of “1” will result in the taxation of all property at the same rate (single tax rate). Choosing a factor of less than one results in increasing the share of the levy raised by commercial, industrial and personal property. Residential property owners will thereby pay a proportionately lower share of the total levy. (See Minimum Residential Factor)

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund, which may be used to fund capital improvements, reimburse the general fund for prior-year subsidies, reduce user charges, or provide for enterprise revenue deficits (operating losses).

Revaluation – The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program depends on the assessors’ analyses and consideration of many factors, including, but not limited to, the status of the existing valuation system, results of an in-depth sales ratio study, and accuracy of existing property record information. Every five years, assessors must submit property values to DLS for certification. Assessors must also maintain fair cash values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of property they own. (See Five-year Certification)

Revenue Deficit – The amount by which actual revenues at year-end fall short of projected revenues and appropriation turnbacks and are insufficient to fund the amount appropriated. Unless otherwise funded, a revenue deficit must be raised in the following year's tax rate.

Revolving Fund – A fund that allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Rollback Taxes – Back taxes that become due when land valued, assessed and taxed under [MGL c. 61](#), [61A](#) or [61B](#) no longer qualifies as actively devoted to the purposes specified in each chapter.

Sale of Cemetery Lots Fund – A fund established to account for proceeds of the sale of cemetery lots. The proceeds may only be appropriated to pay for the cost of the land, its care and improvement or the enlargement of the cemetery under provisions of [MGL c. 114 § 15](#).

Sale of Real Estate Fund – A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. [MGL c. 44 § 63](#) states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the city or town is authorized to borrow for a period of five years or more.

Sales Comparison Approach – A method of estimating the value of property by comparing verified data about similar properties that have recently sold or are offered for sale on the open market and adjusting for differences from the subject, or unsold, property.

Schedule A – A statement of revenues, expenditures, and other financing sources, uses, changes in fund balance, and certain balance sheet account information prepared annually by the accountant or auditor at the end of the fiscal year. This report is based on the fund account numbers and classifications contained in the UMAS manual.

Short-term Debt – The outstanding balance, at any given time, on amounts borrowed with maturity dates of 12 months or less. (See Note)

Single Audit Act – For any community that expends \$750,000 or more per year in federal grant awards, the Single Audit Act establishes audit guidelines that reduce to only one the number of annual audits to be completed to satisfy the requirements of the various federal agencies from which grants have been received.

Small Commercial Exemption – A property tax classification option that allows a community to exempt up to 10 percent of the value of a Class Three, commercial parcel. The parcel must be occupied by a small business and have an assessed valuation of less than \$1 million. In effect, the option shifts the tax burden from parcels occupied by small businesses to those occupied by other commercial and industrial taxpayers. Eligible small businesses have an average annual employment of no more than 10 people.

Special Assessment – (See Betterments)

Special Assessment Exemption – Full discharge from the payment of betterments and special exemptions, granted only to government properties occupied for public purposes.

Special Exclusion – For a few limited capital purposes, a community may exceed its levy limit or levy ceiling without voter approval. Presently, there are two special expenditure exclusions: 1) water and sewer project debt service costs that reduce the water and sewer rates by the same amount; and 2) a program to assist homeowners to repair or replace faulty septic systems, remove underground fuel storage tanks, or remove dangerous levels of lead paint to meet public health and safety code requirements. In the second special exclusion, homeowners repay the municipality for the cost plus interest apportioned over a period of time, not to exceed 20 years (similar to betterments).

Special Revenue Fund – Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants from governmental entities, and gifts from private individuals or organizations.

Stabilization Fund – A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose ([MGL c. 40 § 5B](#)). Communities may establish one or more stabilization funds for different purposes and may appropriate any amounts into them. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money from a stabilization fund. A majority vote of town meeting or city council is required to appropriate money into a stabilization fund.

State Ethics Commission – This state agency was established to foster integrity in government and promote public trust. The Commission enforces a code of ethics and the Financial Disclosure Law.

Surety Bond – A performance bond that protects a municipality against financial loss arising from a breach of public trust by an employee who collects money on its behalf.

Surplus Revenue – The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tailings – Unclaimed municipal funds in the custody of a municipality, which are retained in a repository (referred to as a tailings account) until eventual disposition ([MGL c. 200A](#)). Tailings include unclaimed tax refunds, uncashed payroll checks, vendor payments yet to clear, etc.

Tax Increment Financing Exemption (TIF) – In accordance with [MGL c. 59 § 5\(51\)](#), a property tax exemption negotiated between a community and a private developer, typically implemented over a period up to 20 years, and intended to encourage industrial/commercial development.

Tax Maps – Used to determine the location of properties, indicate the size and shape of each parcel, and show their relation to features that affect value. Maps also provide a complete inventory of all land parcels, helping to minimize the problems of omitted parcels and duplication of listing. Also referred to as assessors' maps.

Tax Possession – Once a tax title has been foreclosed in Land Court, the treasurer records the decree at the Registry of Deeds as a municipally owned property, which thus becomes a tax possession. For a property issued a Land of Low Value affidavit by DLS, the municipality must hold an auction prior to it becoming a tax possession.

Tax Rate – The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Rate Recapitulation Sheet (the Tax Recap) – The document a city or town submits to DLS to set a property tax rate, the recap shows all estimated revenues and actual appropriations that affect the property tax rate. It should be submitted to DLS by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (to issue actual tax bills on or before December 31 in a quarterly community or a semiannual community issuing annual preliminary tax bills).

Tax Title (or Tax Taking) – A collection procedure that secures a municipality's lien on real property and protects its right to payment of overdue property taxes. Without a taking, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner.

Tax Title Foreclosure – The procedure initiated by a city or town treasurer in Land Court, or through the land of low value process, to obtain legal title to real property already in tax title and on which property taxes are overdue. The treasurer must wait at least six months from the date of a tax taking to initiate Land Court foreclosure proceedings ([MGL c. 60 § 65](#)).

Tax Title Redemption – The payment by a property owner of all overdue taxes, fees, charges, other costs, and interest on real property that the municipality had placed in tax title. The taxpayer's right to redeem terminates when the treasurer receives a Land Court decree or land of low value affidavit, records the affidavit, and holds an auction.

Temporary Debt – Borrowing by a community in the form of notes and for a term of one year or less. (See Short-term Debt)

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

Trust Fund – In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds, or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Turnover Sheet – A form completed by municipal departments that accompanies the physical transfer of departmental revenues (or bank deposit slips reflecting revenues) to the treasurer.

Uncollected Funds – Recently deposited checks that are included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. These funds may not be loaned or used as part of the bank's reserves, and they are not available for disbursement.

Underride – A vote by a community to permanently decrease the tax levy limit. It is the exact opposite of an override.

Undesignated Fund Balance – Monies in the various government funds as of June 30 that are neither encumbered nor reserved and are therefore available for expenditure once certified as part of free cash.

Unfunded OPEB Liability – This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality's employees and the assets the local government will have on hand to meet these obligations. (See OPEB)

Unfunded Pension Liability – This is the difference between the value assigned to the retirement benefits already earned by a municipality's employees and the assets the local retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is redetermined every three years and driven by assumptions about the interest rates at which a retirement system's assets will grow and the rate of the pensioners' future costs of living increases. (See Pension Plan)

Uniform Municipal Accounting System (UMAS) – UMAS succeeded the statutory accounting system (STAT) and is regarded as the professional standard for municipal accounting in Massachusetts. As a uniform system for local governments, it conforms to Generally Accepted Accounting Principles (GAAP), offers increased consistency in reporting and recordkeeping, and enhances the comparability of data among cities and towns.

Uniform Procurement Act – [MGL c. 30B](#) establishes uniform procedures for local government to use when contracting for supplies, equipment, services, and real estate.

Unreserved Fund Balance (Surplus Revenue Account) – The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation – The legal requirement that a community's assessed value on property must reflect its market, or full and fair, cash value.

Warrant – An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amounts and from the persons listed.