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Town Manager

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TOWN OF GREAT BARRINGTON MASSACHUSETTS

OFFICE OF THE TOWN MANAGER

January 21, 2020

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 2021 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 81% of our budget funded from taxation. Other sources of revenue include local receipts, state aid, certified free cash, and funding from grants. This year we are fortunate to see the first quarter of revenue generated from retail marijuana sales become available for appropriation, a topic we will cover in more depth during our scheduled hearings.

Below you will find the draft 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:

FY21 BUDGET CALENDAR:

Date:	Time:	Location:
Tuesday January 21 st	6:00 PM	Town Hall Mtg. Rm
Tuesday January 28 th	6:00 PM	Town Hall Mtg. Rm
Tuesday February 4 th	6:00 PM	Town Hall Mtg. Rm
Tuesday February 11 th	5:30 PM	Town Hall Mtg. Rm
Tuesday February 18 th	6:00 PM	Town Hall Mtg. Rm (if needed)
Tuesday March 17 th	6:00 PM	Town Hall Mtg. Rm (public hearing)

PROPOSED FY21 EXPENSES AT A GLANCE:

TOWN OPERATING BUDGET: The proposed operating budget is \$12,170,486, which is an increase of 4.9% over FY20.

WASTEWATER TREATMENT: The proposed operating budget for the Enterprise Fund is \$2,449,400, which is a 10.9% increase over FY20. This increase is a direct result of an anticipated short-term note. As an Enterprise Fund, all expenses associated with this budget are funded by the users of the system only. The proposed Capital Budget for the Wastewater Treatment Plant (WWTP) requests a total authorization of \$690,000 this year.

CAPITAL BUDGET: The proposed general fund capital budget requests a total authorization of \$4,351,000 this year, a decrease of 49.6% from FY20, with \$540,000 in funding expected through other revenue sources such as grants and Chapter 90 funding.

SCHOOL ASSESSMENT: The estimated assessment for our share of the Berkshire Hills Regional School District Budget is \$17,672,069, which is an increase of 5.6% over FY20.

ESTIMATED FY21 REVENUES AT A GLANCE:

PROPERTY TAXES: This year's budget assumes that \$24,905,318 of revenue will be collected through local property taxes. An increase of \$911,887 or 3.8%.

LOCAL RECEIPTS: This year's budget assumes that \$2,000,000 will be collected through our local revenue streams. 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'll receive approximately \$1,240,800 in state aid, an increase of \$53,432 or 4.5%. We expect to adjust this figure once the Governor's Budget is released in the coming weeks.

FREE CASH: Our available general fund Certified Free Cash is \$2,931,025. Retained Earnings for the Enterprise Fund is certified at \$4,868,069. This year's budget proposes to apply \$2,529,000 in Free Cash to reduce the tax levy. An increase of \$579,000 over FY20.

OPERATING BUDGET HIGHLIGHTS AT A GLANCE

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

Selectboard/Town Manager 01122- An increase of \$7,600. The primary reason for an increase this year is to fund the legal budget at an amount that more accurately reflects historical spending levels in this account.

Finance Committee 01131- An increase of \$128,000. This entire increase is to fund a contingency account for expected increases in our union and non-union personnel salary lines. 2020 is a renewal year for our three (3) unions. All salary lines have been level funded until the contracts are settled.

Town Accountant 01135- An increase of \$2,250. This increase is proposed primarily to fund a .25 Financial Clerk to be shared with the Collector/Treasurer.

Collector/Treasurer 01146- A decrease of \$11,504. This decrease is due to reductions in the following lines: Assistant Collector Salary, Tax Title Litigation, and Postage.

Town Clerk 01161- An increase of \$2,110. This increase is only notable because the budget proposes to increase the PT Assistant Town Clerk to a FT position for the 2nd half of FY21.

Planning/Community Development 01177- An increase of \$28,360. This increase is a result of two lines, the promotion of our Town Planner to the new title of Assistant Town Manager/Director of Community Development and our Economic Development line. With this promotion came additional responsibilities and the additional Economic Development funding is proposed to increase the hours of our BRPC contractor's hours.

DPW Buildings and Grounds 01192- A decrease of \$16,840 is proposed. A \$35,000 reduction in facility leases is a direct result of the termination of our lease at 20 Castle Street (former firehouse).

Police Department 01210- An increase of \$33,586. This increase is mostly comprised of training, vehicular supplies, and an increase in overtime salaries to more accurately reflect historical spending levels.

Fire Department 01220- An increase of \$37,026. This reflects an increase to both the Firefighter salary line and the Firefighter overtime line.

DPW Highways 01422- An increase of \$30,470. This increase is driven mostly by the following lines: Street Lights, Street Maintenance and Repairs, and Trash and Recycling Hauling.

Community Services 01528- A decrease of \$10,000. This account was level funded in the first draft of the budget, but cut when it was clear that reductions would be necessary. This is currently funded at \$25,000 in FY21. Historical Appropriations: FY15/20k, FY16/20k, FY17/20k, FY18/35k, FY19/30k, FY20/35k.

Council on Aging 01541- A decrease of \$8,834. This decrease is a result of the elimination of a \$9,000 Outreach Coordinator position that is traditionally grant funded.

Parks & Recreation 01650- An increase of \$16,250. Proposed increases were made to the following lines: Maintenance and Repairs, Lake Management, Youth Programming, and Waste Management.

Celebrations and Events 01693- A decrease of \$5,000. This new budget figure more accurately reflects historical spending from this account.

Debt Service 01752- An increase of \$204,240. This increase is required to fund the additional principal and interest for a new FY20 bond.

Retirement 01911- An increase of \$83,451. This reflects the increase in our Medicare and Retirement Contribution assessments.

Insurance 01945- An increase of \$58,202. The following lines were increased: Worker's Compensation, Health & Life Insurance, Insurance Deductibles, and General Insurance.

Wastewater 60442/Enterprise Fund- An increase of \$239,801. This is primarily a result of debt service increases, but the following lines comprise the majority of the increase this year: Electricity, Collection System, Health/Life Insurance, Retirement, Allocation to General Fund, Maturing Debt, and Short-Term Interest.

CONCLUSION:

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

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

A special thank you goes out to our Finance Director Susan Carmel for her countless hours invested in this year's budget.


Mark A. Pruhenski- Town Manager

Fiscal 2021 Budget Projection

	FY2020 Town Meeting Budget	FY2020 Budget at Tax Rate	FY2021 Proposed Budget	\$ Change from FY20 Tax Rate	% Change from FY21 Tax Rate
REVENUE:					
Tax Levy	\$ 23,955,554	\$ 23,993,431	\$ 24,905,318	\$ 911,887	3.8%
State Aid	\$ 1,172,189	\$ 1,187,368	\$ 1,240,800	\$ 53,432	4.5%
Local Receipts	\$ 1,525,000	\$ 1,535,000	\$ 2,000,000	\$ 465,000	30.3%
Enterprise Funds	\$ 2,209,599	\$ 2,209,599	\$ 2,449,400	\$ 239,801	10.9%
Free Cash to Reduce Tax Levy	\$ 1,950,000	\$ 1,950,000	\$ 2,529,000	\$ 579,000	29.7%
Other Available Funds to Reduce Tax Levy					
Stabilization	\$ -	\$ -	\$ -	\$ -	
Retained Earnings/Enterprise Funds	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUE	\$ 30,812,342	\$ 30,875,398	\$ 33,124,518	\$ 2,249,120	7.3%
TO BE RAISED:					
Town Budget	\$ 11,600,872	\$ 11,600,872	\$ 12,170,486	\$ 569,614	4.9%
School Budget Assessment	\$ 16,730,161	\$ 16,730,161	\$ 17,672,069	\$ 941,908	5.6%
Enterprise Fund (Wastewater)	\$ 2,209,599	\$ 2,209,599	\$ 2,449,400	\$ 239,801	10.9%
Total Budget	\$ 30,540,632	\$ 30,540,632	\$ 32,291,955	\$ 1,751,323	
Special Articles	\$ -	\$ -	\$ 576,400	\$ 576,400	100.0%
State Assessments	\$ 76,019	\$ 79,152	\$ 82,316	\$ 3,164	4.0%
State Offsets	\$ 12,392	\$ 12,543	\$ 13,045	\$ 502	4.0%
Berkshire Regional Planning Assessment	\$ 5,800	\$ 5,660	\$ 5,802	\$ 142	2.5%
Other Amounts to be Raised (tax title litigation funds)	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Snow & Ice Deficit	\$ -	\$ 41,779	\$ -	\$ (41,779)	-100.0%
Other Deficits to be Raised (grant deficit)	\$ -	\$ 15,000	\$ -	\$ (15,000)	-100.0%
Abatements/Exemptions	\$ 172,500	\$ 175,632	\$ 150,000	\$ (25,632)	-14.6%
Total Assessments and Other Amounts to Be Raised	\$ 271,711	\$ 334,766	\$ 256,163	\$ (78,603)	
TOTAL TO BE RAISED	\$ 30,812,343	\$ 30,875,398	\$ 33,124,518	\$ 2,249,120	7.3%

Estimated Local Receipts

	FY2019 Actuals	FY2021 Estimate
Motor Vehicle Excise	\$ 843,594	\$ 600,000
Other Excise		
- Room Occupancy	\$ 288,125	\$ 180,000
- Meals	\$ 474,567	\$ 375,000
- Cannabis	\$ 271,460	\$ -
Penalties/Interest on Taxes	\$ 137,125	\$ 75,000
Payment in Lieu of Taxes	\$ 32,808	\$ 5,000
Fees	\$ 550,721	\$ 375,000
Rentals	\$ 121,166	\$ 120,000
Other Departmental Revenue	\$ 65,946	\$ 80,000
Licenses & Permits	\$ 121,562	\$ 120,000
Fines & Forfeits	\$ 48,110	\$ 20,000
Investment Income	\$ 99,428	\$ 50,000
Total Estimated Local Receipts	\$ 3,054,612	\$ 2,000,000


\$ 1,054,612

**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 of 07/26/2018

C.S. 1-ER Commonwealth of Massachusetts Department of Revenue FY2020

NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS

General Laws, Chapter 58, Section 25A

All Municipalities

A. EDUCATION

Distributions and Reimbursements

Chapter 70	4,435,676,741
School Transportation	158,808
Charter Tuition Reimbursement	99,157,192
Smart Growth School Reimbursement	500,000

Offset Items - Reserve for Direct Expenditure:

School Choice Receiving Tuition	54,600,495
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Sub-Total, All Education Items: 4,590,093,236

B. GENERAL GOVERNMENT:

Distributions and Reimbursements

Unrestricted General Government Aid	1,128,617,436
Local Share of Racing Taxes	721,350
Regional Public Libraries	2,979,000
Urban Revitalization	0
Veterans Benefits	46,098,304
Exemp: VBS and Elderly	26,180,418
State Owned Land	30,000,000

Offset Items - Reserve for Direct Expenditure:

Public Libraries	10,059,081
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Sub-Total, All General Government: 1,244,655,589

C. TOTAL ESTIMATED RECEIPTS: 5,834,748,825

NOTICE TO ASSESSORS OF ESTIMATED CHARGES

General Laws, Chapter 59, Section 21

All Municipalities

A. COUNTY ASSESSMENTS:

County Tax	21,686,241
Suffolk County Retirement	3,845,609
Essex County Reg Comm Center	0
Sub-Total, County Assessments:	25,531,850

B. STATE ASSESSMENTS AND CHARGES:

Retired Employees Health Insurance	81,807
Retired Teachers Health Insurance	40,868,840
Mosquito Control Projects	13,201,844
Air Pollution Districts	2,355,576
Metropolitan Area Planning Council	1,777,184
Old Colony Planning Council	141,952
RMV Non-Renewal Surcharge	12,517,800
Sub-Total, State Assessments:	70,945,003

C. TRANSPORTATION AUTHORITIES:

MBTA	174,373,073
Boston Metro. Transit District	25,001
Regional Transit	41,980,689
Sub-Total, Transportation Assessments:	216,378,763

D. ANNUAL CHARGES AGAINST RECEIPTS:

Multi-Year Repayment Program	529,992
Special Education	3,770,236
STRAP Repayments	32,937
Sub-Total, Annual Charges Against Receipts:	4,333,165

E. TUITION ASSESSMENTS:

School Choice Sending Tuition	85,725,080
Charter School Sending Tuition	700,133,014
Sub-Total, Tuition Assessments:	785,858,094

F. TOTAL ESTIMATED CHARGES:**1,103,046,875**

FY2021 Debt Schedule

	Issue Date	Term	Maturity Date	Amount of Original Issue	7/1/2020 Balance	Principal	Interest	Interest	FY21 Debt Service	6/30/2021 Balance
General Fund:										
2013 Bond	8/1/2013	15	6/30/2028	\$ 3,281,600	\$ 1,795,000	\$ 240,000.00	\$ 17,475.00	\$ 17,475.00	\$ 274,950.00	\$ 1,555,000.00
2014 Bond	6/15/2014	10	6/30/2024	\$ 1,657,280	\$ 610,000	\$ 155,000.00	\$ 8,375.00	\$ 8,375.00	\$ 171,750.00	\$ 455,000.00
2016 Bond	5/26/2016	10	6/30/2027	\$ 4,725,000	\$ 3,095,000	\$ 515,000.00	\$ 44,300.00	\$ 44,300.00	\$ 603,600.00	\$ 2,580,000.00
2017 Bond	10/26/2017	15	4/15/2033	\$ 3,365,000	\$ 2,825,000	\$ 320,000.00	\$ 48,800.00	\$ 48,800.00	\$ 417,600.00	\$ 2,505,000.00
Fire Station Refunding (2007)	10/26/2017	7	4/15/2024	\$ 575,000	\$ 385,000	\$ 45,000.00	\$ 3,275.00	\$ 3,275.00	\$ 51,550.00	\$ 340,000.00
2020 Bond	5/14/2020	20	5/15/2040	\$ 1,801,990	\$ 1,801,990	\$ 206,990.00	\$ 28,225.00	\$ 28,225.00	\$ 263,440.00	\$ 1,595,000.00
					\$ 10,511,990	\$ 1,481,990.00	\$ 150,450.00	\$ 150,450.00	\$ 1,782,890.00	\$ 9,030,000.00
							↓ 300,900.00			
Wastewater:										
2013 Bond	8/1/2013	15	6/30/2028	\$ 268,600	\$ 160,000	\$ 20,000.00	\$ 2,475.00	\$ 2,475.00	\$ 24,950.00	\$ 140,000.00
2016 Bond	5/26/2016	5	6/30/2021	\$ 296,000	\$ 60,000	\$ 60,000.00	\$ 1,200.00	\$ 1,200.00	\$ 62,400.00	\$ -
2020 Bond	5/14/2020	20	5/15/2040	\$ 305,000	\$ 305,000	20,000.00	\$ 5,879.50	\$ 5,879.50	\$ 31,759.00	\$ 285,000.00
MCWT CW 12-23*	2/11/2016	20	2/11/2026	\$ 4,210,000	\$ 3,506,274	\$ 185,593.00	\$ 35,062.74	35,062.74	\$ 255,718.48	\$ 3,320,681.00
MCWT CWP 15-24*	4/13/2017	20	4/13/2027	\$ 4,579,305	\$ 3,995,551	\$ 196,798.01	\$ 39,955.51	\$ 39,955.51	\$ 276,709.03	\$ 3,798,753.35
					\$ 8,026,825	\$ 482,391.01	\$ 84,572.75	\$ 84,572.75	\$ 651,536.51	\$ 7,544,434.35
							↓ 169,145.50			

MCWT CW 12-23*	additional costs of \$5,259.42 for FY20 admin fees	(2 pymts of \$2,629.71)
MCWT CWP 15-24*	additional costs of \$5,993.32 for FY20 admin fees	(2 pymts of \$2,996.66)

Town of Great Barrington, Massachusetts

Total Existing and Projected General Fund Debt (Non-Exempt plus Exempt)

Estimated BAN Interest Rate:	2.50%
May 2020 Estimated Bond Interest Rate:	3.25%
May 2021 Estimated Bond Interest Rate:	3.50%
May 2022 Estimated Bond Interest Rate:	4.25%
July 2022 Estimated Bond Interest Rate:	4.25%
May 2023 Estimated Bond Interest Rate:	4.50%

Financing Plan 5

Fiscal Year	Tax-Supported Debt							Equals: Total Existing & Projected General Debt Service	Fiscal Year
	A Existing General Fund Debt Outstanding	B Actual & Projected Short-Term Interest and Principal Paydowns	C \$1,801,990 Bonds dated May 14, 2020	D \$909,000 Bonds dated May 13, 2021	E \$2,089,000 Bonds dated May 12, 2022	F \$2,393,000 Bonds dated July 28, 2022	G \$8,488,500 Bonds dated May 11, 2023		
2020	\$ 1,556,150	\$ 81,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,637,480	2020
2021	1,519,450	74,742	263,440	-	-	-	-	1,857,632	2021
2022	1,397,600	323,528	246,838	189,755	-	-	-	2,157,720	2022
2023	1,358,750	271,448	230,500	146,250	410,070	-	-	2,464,196	2023
2024	1,139,650	-	189,488	137,050	390,013	47,179	1,234,872	3,391,461	2024
2025	849,750	-	179,613	98,025	366,625	279,038	1,198,125	2,971,175	2025
2026	816,050	-	169,900	85,225	173,663	261,175	1,149,650	2,655,663	2026
2027	709,575	-	150,350	77,775	163,350	243,738	866,625	2,211,413	2027
2028	329,300	-	146,288	75,500	158,250	231,619	839,625	1,780,581	2028
2029	210,050	-	107,225	68,225	148,150	224,606	807,625	1,565,881	2029
2030	204,500	-	104,300	41,125	143,263	217,594	775,850	1,486,631	2030
2031	198,950	-	101,375	39,900	133,375	210,581	749,300	1,433,481	2031
2032	148,400	-	98,450	38,675	128,700	193,781	722,750	1,330,756	2032
2033	144,200	-	95,525	37,450	124,025	187,194	696,200	1,284,594	2033
2034	-	-	17,600	36,225	119,350	180,606	669,650	1,023,431	2034
2035	-	-	17,113	-	114,675	174,019	643,100	948,906	2035
2036	-	-	11,625	-	-	167,431	616,550	795,606	2036
2037	-	-	11,300	-	-	43,394	-	54,694	2037
2038	-	-	10,975	-	-	37,013	-	47,988	2038
2039	-	-	10,650	-	-	35,738	-	46,388	2039
2040	-	-	10,325	-	-	34,463	-	44,788	2040
2041	-	-	-	-	-	33,188	-	33,188	2041
2042	-	-	-	-	-	31,913	-	31,913	2042
2043	-	-	-	-	-	30,638	-	30,638	2043
	<u>\$ 10,582,375</u>	<u>\$ 751,047</u>	<u>\$ 2,172,877</u>	<u>\$ 1,071,180</u>	<u>\$ 2,573,507</u>	<u>\$ 3,165,292</u>	<u>\$ 10,969,922</u>	<u>\$ 31,286,201</u>	

Assumptions:

- * Interest rates are estimated and subject to change.
- * Bonds issued on an equal principal basis.
- * Maximum borrowing terms for bonds are estimated and subject to change.
- * Model does not incorporate capital project requests past FY2021.

Town of Great Barrington, Massachusetts
Existing General Obligation Long-Term Debt Outstanding
as of June 30, 2019
General Fund (Non-Exempt and Exempt)

Date	Principal	Interest	Total P+I
06/30/2020	1,270,000.00	286,150.04	1,556,150.04
06/30/2021	1,275,000.00	244,450.04	1,519,450.04
06/30/2022	1,195,000.00	202,600.04	1,397,600.04
06/30/2023	1,200,000.00	158,750.04	1,358,750.04
06/30/2024	1,025,000.00	114,650.04	1,139,650.04
06/30/2025	765,000.00	84,750.04	849,750.04
06/30/2026	750,000.00	66,050.04	816,050.04
06/30/2027	660,000.00	49,575.00	709,575.00
06/30/2028	295,000.00	34,300.00	329,300.00
06/30/2029	185,000.00	25,050.00	210,050.00
06/30/2030	185,000.00	19,500.00	204,500.00
06/30/2031	185,000.00	13,950.00	198,950.00
06/30/2032	140,000.00	8,400.00	148,400.00
06/30/2033	140,000.00	4,200.00	144,200.00
Total	\$9,270,000.00	\$1,312,375.28	\$10,582,375.28

August 1 2013 -Public Way 1 (I).....	120,000.00
August 1 2013 -Public Way 2 (I).....	80,000.00
August 1 2013 -Public Way 3 (I).....	200,000.00
August 1 2013 -Public Way 4 (I).....	200,000.00
August 1 2013 -Departmental Equipment (Fire) 1 (IE).....	100,000.00
August 1 2013 -Departmental Equipment (Fire) 2 (IE).....	680,000.00
June 15 2014 -Building Remodeling 1 (IE).....	465,000.00
June 15 2014 -Building Remodeling 2 (I).....	30,000.00
June 15 2014 -Public Way (I).....	250,000.00
June 15 2014 -Departmental Equipment 1 (Public Works) (I).....	80,000.00
May 26 2016 -Building Remodeling (municipal) (IE).....	315,000.00
May 26 2016 -Departmental Equipment (I).....	150,000.00
May 26 2016 -Adv Ref June 15 2007 Fire Station Construction(IE).....	3,085,000.00
October 26 2017 -Building Remodeling 1 (I).....	360,000.00
October 26 2017 -Building Remodeling 2 (I).....	81,900.00
October 26 2017 -Bridge Reconstruction (I).....	1,009,100.00
October 26 2017 -Public Way (I).....	560,400.00
October 26 2017 -Departmental Equipment 1 (I).....	26,600.00
October 26 2017 -Departmental Equipment 2 (I).....	189,000.00
October 26 2017 -Departmental Equipment - Fire (IE).....	560,000.00
October 26 2017 -Departmental Equipment - Public Works (I).....	176,400.00
October 26 2017 -Engineering Services (I).....	80,000.00
October 26 2017 -Computer Hardware (I).....	51,600.00
October 26 2017 -Cur Ref Oct 1 2009 Building Construction(Fire)(IE).....	260,000.00
October 26 2017 -Cur Ref Oct 1 2009 Depart Equip (Fire) (I).....	220,000.00
TOTAL.....	9,270,000.00

Town of Great Barrington, Massachusetts
Actual/Proposed BAN plan and paydowns

dated	due	amount	purpose	new/ renewal	rate	day count	interest	FY total
6/20/2018	5/15/2019	\$ 210,000	Highway Storage Facility	new money	2.00%	325	\$ 3,791.67	
6/20/2018	5/15/2019	1,000,000	Streets/Roads/ Sidewalks	new money	2.00%	325	18,055.56	
6/20/2018	5/15/2019	75,000	Building Improvements	new money	2.00%	325	1,354.17	
6/20/2018	5/15/2019	178,090	Highway Dump Truck	new money	2.00%	325	3,215.51	
6/20/2018	5/15/2019	100,000	Technology	new money	2.00%	325	1,805.56	
6/20/2018	5/15/2019	92,000	Police Cruisers	new money	2.00%	325	1,661.11	
6/20/2018	5/15/2019	63,000	Cemetery Dump Truck	new money	2.00%	325	1,137.50	
6/20/2018	5/15/2019	53,900	Highway Skid Steer	new money	2.00%	325	973.19	
6/20/2018	5/15/2019	30,000	Olympian Meadows Improvements	new money	2.00%	325	541.67	
								\$ 32,535.93 FY2019
5/15/2019	5/15/2020	\$ 210,000	Highway Storage Facility	renewal	3.00%	360	\$ 6,300.00	
5/15/2019	5/15/2020	1,000,000	Streets/Roads/ Sidewalks	renewal	3.00%	360	30,000.00	
5/15/2019	5/15/2020	430,000	Streets/Roads/ Sidewalks	new money	3.00%	360	12,900.00	
5/15/2019	5/15/2020	75,000	Building Improvements	renewal	3.00%	360	2,250.00	
5/15/2019	5/15/2020	178,090	Highway Dump Truck	renewal	3.00%	360	5,342.70	
5/15/2019	5/15/2020	50,000	Fiber Optics	new money	3.00%	360	1,500.00	
5/15/2019	5/15/2020	100,000	Technology	renewal	3.00%	360	3,000.00	
5/15/2019	5/15/2020	36,000	Technology	new money	3.00%	360	1,080.00	
5/15/2019	5/15/2020	92,000	Police Cruisers	renewal	3.00%	360	2,760.00	
5/15/2019	5/15/2020	63,000	Cemetery Dump Truck	renewal	3.00%	360	1,890.00	
5/15/2019	5/15/2020	53,900	Highway Skid Steer	renewal	3.00%	360	1,617.00	
5/15/2019	5/15/2020	30,000	Olympian Meadows Improvements	renewal	3.00%	360	900.00	
5/15/2019	5/15/2020	15,000	Building Improvements (Housatonic Fire Roof)	new money	3.00%	360	450.00	
5/15/2019	5/15/2020	52,800	Police Cruisers	new money	3.00%	360	1,584.00	
5/15/2019	5/15/2020	180,000	Highway Dump Truck	new money	3.00%	360	5,400.00	
5/15/2019	5/15/2020	47,500	Highway Service Truck	new money	3.00%	360	1,425.00	
5/15/2019	5/15/2020	15,200	Cemetery Mower	new money	3.00%	360	456.00	
5/15/2019	5/15/2020	7,500	Cemetery Leaf Blower	new money	3.00%	360	225.00	
5/15/2019	5/15/2020	10,000	Parks & Open Space Improvement	new money	3.00%	360	300.00	
5/15/2019	5/15/2020	65,000	Highway Storage Garage	new money	3.00%	360	1,950.00	
								\$ 81,329.70 FY2020
5/15/2020	5/14/2021	\$ 430,000	Streets/Roads/ Sidewalks	renewal	2.50%	359	\$ 10,720.14	
5/15/2020	5/14/2021	50,000	Fiber Optics	renewal	2.50%	359	1,246.53	
5/15/2020	5/14/2021	36,000	Technology	renewal	2.50%	359	897.50	
5/15/2020	5/14/2021	15,000	Building Improvements (Housatonic Fire Roof)	renewal	2.50%	359	373.96	
5/15/2020	5/14/2021	52,800	Police Cruisers	renewal	2.50%	359	1,316.33	
5/15/2020	5/14/2021	180,000	Highway Dump Truck	renewal	2.50%	359	4,487.50	
5/15/2020	5/14/2021	47,500	Highway Service Truck	renewal	2.50%	359	1,184.20	
5/15/2020	5/14/2021	15,200	Cemetery Mower	renewal	2.50%	359	378.94	
5/15/2020	5/14/2021	7,500	Cemetery Leaf Blower	renewal	2.50%	359	186.98	
5/15/2020	5/14/2021	10,000	Parks & Open Space Improvement	renewal	2.50%	359	249.31	
5/15/2020	5/14/2021	65,000	Highway Storage Garage	renewal	2.50%	359	1,620.49	
5/15/2020	5/14/2021	20,000	Dewey School Carpet	new money	2.50%	359	498.61	
5/15/2020	5/14/2021	45,000	Police Portable Radios	new money	2.50%	359	1,121.88	
5/15/2020	5/14/2021	111,000	Police Cruisers	new money	2.50%	359	2,767.29	
5/15/2020	5/14/2021	70,000	Fire Turnout Gear	new money	2.50%	359	1,745.14	
5/15/2020	5/14/2021	330,000	Dump Truck with Plow	new money	2.50%	359	8,227.08	
5/15/2020	5/14/2021	30,000	Building Improvements	new money	2.50%	359	747.92	
5/15/2020	5/14/2021	1,431,000	Street Improvements	new money	2.50%	359	35,675.63	
5/15/2020	5/14/2021	42,000	Parks Improvements	new money	2.50%	359	1,047.08	
5/15/2020	5/14/2021	10,000	Telecom Upgrades	new money	2.50%	359	249.31	
								\$ 74,741.81 FY2021
7/29/2020	7/29/2021	\$ 80,000	Dewey School Carpet	new money	2.50%	360	2,000.00	
7/29/2020	7/29/2021	14,000	Police Cruisers	new money	2.50%	360	350.00	
7/29/2020	7/29/2021	20,000	Dump Truck with Plow	new money	2.50%	360	500.00	
7/29/2020	7/29/2021	370,000	Building Improvements	new money	2.50%	360	9,250.00	
7/29/2020	7/29/2021	1,569,000	Street Improvements	new money	2.50%	360	39,225.00	
7/29/2020	7/29/2021	300,000	School Improvements	new money	2.50%	360	7,500.00	
7/29/2020	7/29/2021	40,000	Telecom Upgrades	new money	2.50%	360	1,000.00	
5/14/2021	5/13/2022	20,000	Dewey School Carpet	renewal	2.50%	359	498.61	
5/14/2021	5/13/2022	45,000	Police Portable Radios	renewal	2.50%	359	1,121.88	
5/14/2021	5/13/2022	111,000	Police Cruisers	renewal	2.50%	359	2,767.29	
5/14/2021	5/13/2022	70,000	Fire Turnout Gear	renewal	2.50%	359	1,745.14	
5/14/2021	5/13/2022	330,000	Dump Truck with Plow	renewal	2.50%	359	8,227.08	
5/14/2021	5/13/2022	30,000	Building Improvements	renewal	2.50%	359	747.92	
5/14/2021	5/13/2022	1,431,000	Street Improvements	renewal	2.50%	359	35,675.63	
5/14/2021	5/13/2022	42,000	Parks Improvements	renewal	2.50%	359	1,047.08	
5/14/2021	5/13/2022	10,000	Telecom Upgrades	renewal	2.50%	359	249.31	
5/14/2021	5/13/2022	1,560,000	Buildings & Grounds	new money	2.50%	359	38,891.67	
5/14/2021	5/13/2022	70,500	Equipment	new money	2.50%	359	1,757.60	
5/14/2021	5/13/2022	160,000	Parks	new money	2.50%	359	3,988.89	
5/14/2021	5/13/2022	6,005,000	Streets & Transportation	new money	2.50%	359	149,707.99	
5/14/2021	5/13/2022	36,000	Technology	new money	2.50%	359	897.50	
5/14/2021	5/13/2022	657,000	Vehicles/Motorpool	new money	2.50%	359	16,379.38	
								\$ 323,527.95 FY2022
7/29/2021	7/29/2022	\$ 80,000	Dewey School Carpet	renewal	2.50%	360	\$ 2,000.00	
7/29/2021	7/29/2022	14,000	Police Cruisers	renewal	2.50%	360	350.00	
7/29/2021	7/29/2022	20,000	Dump Truck with Plow	renewal	2.50%	360	500.00	
7/29/2021	7/29/2022	370,000	Building Improvements	renewal	2.50%	360	9,250.00	
7/29/2021	7/29/2022	1,569,000	Street Improvements	renewal	2.50%	360	39,225.00	
7/29/2021	7/29/2022	300,000	School Improvements	renewal	2.50%	360	7,500.00	
7/29/2021	7/29/2022	40,000	Telecom Upgrades	renewal	2.50%	360	1,000.00	
5/13/2022	5/12/2023	1,560,000	Buildings & Grounds	renewal	2.50%	359	38,891.67	
5/13/2022	5/12/2023	70,500	Equipment	renewal	2.50%	359	1,757.60	
5/13/2022	5/12/2023	160,000	Parks	renewal	2.50%	359	3,988.89	
5/13/2022	5/12/2023	6,005,000	Streets & Transportation	renewal	2.50%	359	149,707.99	
5/13/2022	5/12/2023	36,000	Technology	renewal	2.50%	359	897.50	
5/13/2022	5/12/2023	657,000	Vehicles/Motorpool	renewal	2.50%	359	16,379.38	
								\$ 271,448.02 FY2023

* Actual

Town of Great Barrington, Massachusetts

Total Existing and Projected Sewer Enterprise Fund Debt

Estimated BAN Interest Rate: 3.25%
 May 2020 Estimated Bond Interest Rate: 4.00%
 May 2021 Estimated Bond Interest Rate: 4.25%
 May 2022 Estimated Bond Interest Rate: 4.50%

Financing Plan 3

Fiscal Year	Enterprise Fund Debt					Fiscal Year
	A	B	C	D	E	
	Existing Sewer Enterprise Fund Debt Service Outstanding <small>(see page 2)</small>	Actual & Projected Short-Term Interest and Principal Paydowns <small>(see page 3)</small>	\$305,000 Bonds dated May 14, 2020 <small>(see pages 4 & 5)</small>	\$200,000 Bonds dated May 13, 2021 <small>(see pages 6 & 7)</small>	\$4,000,000 Bonds dated May 12, 2022 <small>(see pages 8 & 9)</small>	I = A+B+C+D+E Equals: Total Existing & Projected Sewer Enterprise Fund Debt Service
2020	\$ 642,758	\$ 15,150	-	-	-	657,908
2021	619,778	136,121	31,759	-	-	787,658
2022	557,441	129,639	26,400	18,217	-	731,696
2023	557,517	-	25,800	18,075	374,500	975,892
2024	557,610	-	25,200	17,650	371,000	971,460
2025	557,716	-	24,600	17,225	362,000	961,541
2026	557,839	-	24,000	16,800	353,000	951,639
2027	557,977	-	23,400	16,375	344,000	941,752
2028	558,082	-	22,800	15,950	335,000	931,832
2029	538,151	-	22,200	15,525	326,000	901,876
2030	538,940	-	21,600	15,100	317,000	892,640
2031	539,744	-	21,000	14,675	308,000	883,419
2032	540,566	-	20,400	14,250	299,000	874,216
2033	541,405	-	19,800	13,825	290,000	865,030
2034	542,264	-	19,200	13,400	281,000	855,864
2035	543,140	-	18,600	12,975	272,000	846,715
2036	544,037	-	18,000	12,550	263,000	837,587
2037	283,154	-	17,400	12,125	254,000	566,679
2038	-	-	16,800	11,700	245,000	273,500
2039	-	-	16,200	11,275	236,000	263,475
2040	-	-	15,600	10,850	227,000	253,450
2041	-	-	-	10,425	218,000	228,425
2042	-	-	-	-	209,000	209,000
	<u>\$ 9,778,119</u>	<u>\$ 280,910</u>	<u>\$ 430,759</u>	<u>\$ 288,967</u>	<u>\$ 5,884,500</u>	<u>\$ 16,663,255</u>

Assumptions:

- * Interest rates are estimated and subject to change.
- * Bonds issued on an equal principal basis.
- * Maximum borrowing terms for bonds are estimated and subject to change.
- * Model does not incorporate capital project requests past FY2021.
- * Model does not incorporate pending issues through the Massachusetts Clean Water Trust.

Town of Great Barrington, Massachusetts
Existing General Obligation Long-Term Debt Outstanding
as of June 30, 2019
Sewer Enterprise Fund

Date	Principal	Interest	Total P+I
06/30/2020	474,256.64	168,501.15	642,757.79
06/30/2021	462,391.01	157,386.50	619,777.51
06/30/2022	410,702.01	146,738.68	557,440.69
06/30/2023	419,192.65	138,324.64	557,517.29
06/30/2024	427,868.91	129,740.80	557,609.71
06/30/2025	436,732.78	120,983.42	557,716.20
06/30/2026	445,790.26	112,048.76	557,839.02
06/30/2027	455,044.33	102,932.96	557,977.29
06/30/2028	464,500.00	93,582.06	558,082.06
06/30/2029	454,159.24	83,992.06	538,151.30
06/30/2030	464,031.06	74,908.88	538,939.94
06/30/2031	474,115.43	65,628.26	539,743.69
06/30/2032	484,420.36	56,145.96	540,566.32
06/30/2033	494,947.83	46,457.54	541,405.37
06/30/2034	505,705.83	36,558.60	542,264.43
06/30/2035	516,695.35	26,444.48	543,139.83
06/30/2036	527,926.39	16,110.56	544,036.95
06/30/2037	277,601.93	5,552.04	283,153.97
Total	\$8,196,082.01	\$1,582,037.35	\$9,778,119.36

October 1 1999 MCWT Sewer 98-53 (amended) (I).....	20,000.00
August 1 2013 -Sewer (I).....	180,000.00
February 11 2016 MCWT CW-12-23 (I).....	3,687,919.00
May 26 2016 -Wastewater Treatment Facility (I).....	170,000.00
April 11 2019 MCWT CWP-15-24 (I).....	4,188,163.01
TOTAL.....	8,196,082.01

Town of Great Barrington, Massachusetts
 Actual/Proposed BAN plan and paydowns

dated	due	amount	purpose	new/ renewal	rate	day count	interest	FY total
6/20/2018	5/15/2019	\$ 305,000	Sewer Improvements	new money	2.00% *	325	\$ 5,506.94	\$ 5,506.94 FY2019
5/15/2019	5/15/2020	\$ 305,000	Sewer Improvements	renewal	3.00% *	360	\$ 9,150.00	
5/15/2019	5/15/2020	200,000	Sewer Improvements	new money	3.00% *	360	6,000.00	\$ 15,150.00 FY2020
5/15/2020	5/14/2021	\$ 200,000	Sewer Improvements	renewal	3.25%	359	\$ 6,481.94	
5/15/2020	5/14/2021	4,000,000	Sewer Improvements	new money	3.25%	359	129,638.89	\$ 136,120.83 FY2021
5/14/2021	5/13/2022	\$ 4,000,000	Sewer Improvements	renewal	3.25%	359	\$ 129,638.89	\$ 129,638.89 FY2022

* Actual

Estimated Tax Rate Calculation, Levy Limit and Free Cash Historicals

Estimated Tax Rate Calculation	FY2018	FY2019	FY2020	FY2021
Total Assessed Valuation	1,440,219,751	1,494,974,463	1,523,392,459	1,523,392,459 *
Amount to Be Raised by Taxes/Levy	\$21,574,492	\$23,500,999	\$23,993,431	\$24,905,318
Estimated Tax Rate @ Town Meeting	\$15.09	\$16.18	\$16.02	\$16.35
Actual Tax Rate	\$14.98	\$15.72	\$15.75	
Actual/Estimated Tax Rate increase	\$0.38	\$0.74	\$0.03	\$0.60
Taxes per \$100,000 Assessed Value	\$1,498	\$1,572	\$1,575	\$1,635
Tax increase/(decrease) on \$100,000 of AV	\$38.00	\$74.00	\$3.00	\$59.86
Taxes per \$300,000 Assessed Value	\$4,380	\$4,716	\$4,725	\$4,905
	\$114.00	\$336.00	\$9.00	\$179.58

**based off of prior year assessed values*

Levy Limit Increase	FY2018	FY2019	FY2020	FY2021
Prior Year Levy Limit	\$ 20,877,814	\$ 21,717,815	\$ 22,803,152	\$ 23,576,289
Plus 2.5%	\$ 21,399,759	\$ 22,260,761	\$ 23,373,231	\$ 24,165,696
New Growth	\$ 318,056	\$ 542,392	\$ 202,844	\$ 150,000 *
Current Year/Estimated Levy Limit	\$ 21,717,815	\$ 22,803,152	\$ 23,576,289	\$ 24,315,696
Debt Exclusions	\$ 1,380,052	\$ 1,427,734	\$ 1,397,348	\$ 1,367,808
Current Year/Estimated Maximum Levy Limit	\$ 23,097,867	\$ 24,230,886	\$ 24,973,637	\$ 25,683,504
Current Year/Estimated Tax Levy	\$ 21,574,492	\$ 23,500,999	\$ 23,993,431	\$ 24,905,318
Amount Under Levy	\$ (1,523,375)	\$ (729,887)	\$ (980,206)	\$ (778,186)

**estimated new growth*

Free Cash Balance** & Uses	Certified Free Cash Balance	Town Meeting Appropriated Free Cash	Unappropriated Free Cash
FY20	\$ 2,931,025	\$ 2,529,000	\$ 402,025
FY19	\$ 3,515,497	\$ 2,950,000	\$ 565,497
FY18	\$ 1,928,130	\$ 1,542,504	\$ 385,626
FY17	\$ 3,077,407	\$ 2,540,000	\$ 537,407
FY16	\$ 2,696,949	\$ 2,150,000	\$ 546,949
FY15	\$ 2,926,075	\$ 2,350,000	\$ 576,075
FY14	\$ 2,769,555	\$ 2,225,314	\$ 544,241

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

History of Property Values and Tax Levies

Budget Year	Total Assessed Value	Property Tax	Tax Rate per \$1,000 Assessed Value	Median Single Family Home Value	Median Tax Bill	Increase/ (Decrease)	% Increase/ Decrease
2021*	\$ 1,523,392,459	\$ 24,905,318	\$16.35	\$313,650	\$5,127.74	\$187.75	3.9%
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

Acct		FY2020 Town Meeting Vote	FY2021 Proposed Budget	Increase/ Decrease	% increase
01122	Selectboard/Town Manager	363,977	371,577	7,600	2%
01131	Finance Committee	100,300	228,300	128,000	128%
01135	Town Accountant	144,300	146,550	2,250	2%
01136	Technology	208,628	215,150	6,522	3%
01141	Assessors	156,710	154,575	(2,135)	-1%
01146	Collector/Treasurer	215,941	204,437	(11,504)	-5%
01161	Town Clerk/Elections	128,588	130,698	2,110	2%
01171	Conservation	35,460	30,685	(4,775)	-13%
01172	Historic District Commission	2,500	-	(2,500)	-100%
01175	Planning Board	5,250	5,250	-	0%
01176	ZBA	1,350	1,300	(50)	-4%
01177	Planning/Community Dev	106,490	134,850	28,360	27%
01192	Public Buildings	701,165	684,325	(16,840)	-2%
01210	Police	1,689,761	1,723,347	33,586	2%
01220	Fire	587,470	624,496	37,026	6%
01230	Emergency Management	27,027	21,103	(5,924)	-22%
01241	Building Inspectors	167,167	167,013	(154)	0%
01292	Animal Control Officer	12,520	12,520	-	0%
01422	Highway	1,589,263	1,619,733	30,470	2%
01511	Health Department	121,120	117,775	(3,345)	-3%
01528	Community Services	35,000	25,000	(10,000)	-29%
01541	COA	155,995	147,161	(8,834)	-6%
01543	Veterans'	138,100	140,460	2,360	2%
01610	Libraries	563,710	559,958	(3,752)	-1%
01650	Parks & Recreation	98,750	115,000	16,250	16%
01691	Boards & Commissions	15,470	19,470	4,000	26%
01692	Celebrations and events	14,000	9,000	(5,000)	-36%
01752	Debt Service	1,661,150	1,865,390	204,240	12%
01911	Retirement	856,960	940,411	83,451	10%
01945	Insurance	1,696,750	1,754,952	58,202	3%
	Total Town	11,600,872	12,170,486	569,614	4.9%
01300	School Assessment	16,730,161	17,733,971	1,003,810	6.0%
	Total Operating Budget	28,331,033	29,904,457	1,573,424	5.6%
	Wastewater	2,209,599.00	2,449,399.50	239,800.50	
		30,540,632.00	32,353,856.16	239,800.50	

Selectboard/Town Manager: 01122

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
51105	Selectboard				\$ 12,500	\$ 12,500	\$ 5,208	\$ 12,500	\$ 12,500
51108	Town Manager	1	1	1	\$ 121,917	\$ 120,000	\$ 59,542	\$ 120,000	\$ 120,000
51113	Administration	2	2	2	\$ 99,831	\$ 102,327	\$ 50,773	\$ 102,327	\$ 102,327
51114	Committee Clerks				\$ 6,604	\$ 7,500	\$ 1,458	\$ 7,500	\$ 7,500
51200	Intern				\$ -	\$ 2,500	\$ -	\$ 2,000	\$ 1,000
51420	Longevity Pay				\$ 950	\$ 950	\$ 1,050	\$ 1,250	\$ 1,250
	TOTAL PERSONNEL:	3	3	3	\$ 241,801	\$ 245,777	\$ 118,031	\$ 245,577	\$ 244,577
52000	Contracted Services				\$ -	\$ 20,000	\$ 5,000	\$ 20,000	\$ 20,000
52300	Publications				\$ 1,126	\$ 5,000	\$ 195	\$ 2,500	\$ 2,500
53020	Legal				\$ 90,536	\$ 55,000	\$ 26,814	\$ 90,000	\$ 80,000
53070	Consultants				\$ 19,080	\$ 9,200	\$ 6,500	\$ 18,000	\$ 15,000
53450	Advertising				\$ 10,728	\$ 15,000	\$ 7,363	\$ 15,000	\$ 13,000
54200	Office Supplies				\$ 4,126	\$ 4,000	\$ 2,252	\$ 5,000	\$ 5,000
57100	Travel/Training				\$ 5,828	\$ 5,000	\$ 2,851	\$ 6,500	\$ 6,500
57300	Dues & Memberships				\$ 3,744	\$ 5,000	\$ 3,460	\$ 5,000	\$ 5,000
	TOTAL EXPENSES:				\$ 135,166	\$ 118,200	\$ 54,435	\$ 162,000	\$ 127,000
	TOTAL BUDGET:				\$ 376,967	\$ 363,977	\$ 172,466	\$ 407,577	\$ 371,577

Dept Head Approval

Date

\$ Increase/Decrease \$ 7,600
% Increase/Decrease 2.09%

Finance Committee: 01131

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

Dept Head Approval	Date	\$ Increase/Decrease	\$ 128,000
		% Increase/Decrease	127.62%

Finance Director/Accountant: 01135

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
51107	Finance Director/Town Accountant	1	1	1	\$ 89,115	\$ 105,000	\$ 52,099	\$ 105,000	\$ 105,000
new	Financial Clerk		0.25	0.25	\$ -	\$ -	\$ -	\$ 9,400	\$ 9,400
51114	Accounts Payable Clerk	0.25	0.25	0.25	\$ 1,444	\$ 9,500	\$ 1,411	\$ 5,000	\$ 5,000
	TOTAL PERSONNEL:	1.25	1.5	1.5	\$ 90,559	\$ 114,500	\$ 53,510	\$ 119,400	\$ 119,400
53010	Audit/Accounting Services				\$ -	\$ 25,500	\$ -	\$ 25,500	\$ 25,500
53070	Contractual Services				\$ 4,031	\$ 2,000	\$ -	\$ -	\$ -
new	Office Supplies				\$ -	\$ -	\$ -	\$ 2,000	\$ -
57100	Travel/Training				\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 1,500
57300	Dues & Memberships				\$ 80	\$ 300	\$ 80	\$ 150	\$ 150
	TOTAL EXPENSES:				\$ 4,111	\$ 29,800	\$ 80	\$ 29,650	\$ 27,150
	TOTAL BUDGET:				\$ 94,670	\$ 144,300	\$ 53,590	\$ 149,050	\$ 146,550

Dept Head Approval

Date

\$ Increase/Decrease

\$ 2,250

% Increase/Decrease

1.56%

Technology: 01136

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
51107	IT Coordinator Stipend				\$ 3,000	\$ 6,000	\$ 2,977	\$ 6,000	\$ 6,000
	TOTAL PERSONNEL:	0	0	0	\$ 3,000	\$ 6,000	\$ 2,977	\$ 6,000	\$ 6,000
52400	Repairs & Maintenance				\$ 145,611	\$ 17,500	\$ 2,870	\$ 20,000	\$ 15,000
52700	Contracted Services					\$ 24,000	\$ 23,929	\$ 23,000	\$ 23,000
53000	Software Licenses					\$ 111,043	\$ 102,682	\$ 128,650	\$ 128,650
53030	Data Services					\$ 20,085	\$ 9,954	\$ 22,500	\$ 22,500
53400	Telephone				\$ 29,878	\$ 30,000	\$ 11,448	\$ 20,000	\$ 20,000
	TOTAL EXPENSES:				\$ 175,489	\$ 202,628	\$ 150,882	\$ 214,150	\$ 209,150
	TOTAL BUDGET:				\$ 178,489	\$ 208,628	\$ 153,859	\$ 220,150	\$ 215,150

			\$ Increase/Decrease	\$ 6,522
Dept Head Approval	Date		% Increase/Decrease	3.13%

Assessors: 01141

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
51106	Principal Assessor	1	1	1	\$ 67,030	\$ 82,875	\$ 35,725	\$ 72,000	\$ 72,000
51109	Board of Assessors				\$ 1,200	\$ 1,200	\$ 600	\$ 1,200	\$ 1,200
51113	Administrative Assessor	1	1	1	\$ 46,923	\$ 46,785	\$ 25,626	\$ 55,125	\$ 55,125
51420	Longevity Pay				\$ 884	\$ 950	\$ 750	\$ 750	\$ 750
	TOTAL PERSONNEL:	2	2	2	\$ 116,037	\$ 131,810	\$ 62,701	\$ 129,075	\$ 129,075
53010	Contracted Services				\$ 14,233	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
54200	Office Supplies				\$ 1,294	\$ 2,000	\$ 661	\$ 2,000	\$ 2,000
57100	Travel/Training				\$ 860	\$ 2,600	\$ 400	\$ 3,000	\$ 3,000
57300	Dues & Memberships				\$ 200	\$ 300	\$ 200	\$ 500	\$ 500
	TOTAL EXPENSES:				\$ 16,586	\$ 24,900	\$ 1,261	\$ 25,500	\$ 25,500
	TOTAL BUDGET:				\$ 132,623	\$ 156,710	\$ 63,961	\$ 154,575	\$ 154,575

\$ Increase/Decrease \$ (2,135)
 % Increase/Decrease -1.36%

 Dept Head Approval Date

Collector/Treasurer: 01146

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
51106	Collector/Treasurer	1	1	1	77,158	\$ 79,087	\$ 39,242	\$ 79,087	\$ 79,087
51107	Assistant Collector	1	1	1	-	\$ 54,550	\$ 14,332	\$ 48,000	\$ 48,000
51113	Financial Clerk	0.5	0.75	0.75	\$ 61,483	\$ 18,864	\$ 1,821	\$ 28,200	\$ 28,200
51114	Parking Clerk Stipend				\$ -	\$ 1,150	\$ -	\$ 1,150	\$ 1,150
51300	Overtime				\$ -	\$ -	\$ 81	\$ 1,000	\$ 1,000
51420	Longevity Pay				533	\$ 750	\$ -	\$ 200	\$ 200
	TOTAL PERSONNEL:	2.5	2.75	2.75	\$ 139,174	\$ 154,401	\$ 55,475	\$ 157,637	\$ 157,637
53000	Tax Title Litigation				10,054	\$ 17,100	\$ 2,881	\$ 17,100	\$ 12,100
53010	Contracted Services				-	\$ 7,500	\$ -	\$ 10,000	\$ 10,000
53430	Postage				11,880	\$ 20,000	\$ 9,522	\$ 12,000	\$ 12,000
53800	Financial Services				390	\$ 2,000	\$ 158	\$ 1,500	\$ 1,500
54200	Office Supplies				12,017	\$ 10,800	\$ 2,574	\$ 7,000	\$ 7,000
54202	Equipment Maintenance/Repairs				1,252	\$ 1,500	\$ 637	\$ 1,500	\$ 1,500
57100	Travel/Training				613	\$ 2,465	\$ 739	\$ 2,500	\$ 2,500
57300	Dues & Memberships				80	\$ 175	\$ 80	\$ 200	\$ 200
	TOTAL EXPENSES:				\$ 36,286	\$ 61,540	\$ 16,591	\$ 51,800	\$ 46,800
	TOTAL BUDGET:				\$ 175,460	\$ 215,941	\$ 72,066	\$ 209,437	\$ 204,437

\$ Increase/Decrease \$ (11,504)
 % Increase/Decrease -5.33%

 Dept Head Approval Date

Town Clerk: 01161

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20	FY21	FY21	Year-end	Town Meeting	Actuals	Budget	Town Manager
		REQ	APRV	Actuals	Vote	thru	Request	Recommended	
						12/31/19			
51106	Town Clerk	1	1	1	\$ 58,548	\$ 60,012	\$ 28,199	\$ 58,000	\$ 58,000
51108	Election Workers				\$ 8,365	\$ 7,000	\$ -	\$ 8,000	\$ 8,000
51109	Registrar				\$ 1,958	\$ 2,112	\$ 836	\$ 2,112	\$ 2,112
51113	Assistant Town Clerk	0.5	1	1	\$ 18,176	\$ 18,864	\$ 11,157	\$ 32,886	\$ 25,886
51420	Longevity Pay				\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
	TOTAL PERSONNEL:	1.5	2	2	\$ 87,347	\$ 88,288	\$ 40,493	\$ 101,298	\$ 94,298
52450	Equipment Maint & Repairs				\$ 4,665	\$ 5,000	\$ 4,615	\$ 2,500	\$ 2,500
52470	Publications (code)				\$ 3,610	\$ 6,000	\$ -	\$ 7,200	\$ 7,200
new	Office Supplies				\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500
55300	Elections				\$ -	\$ 12,000	\$ -	\$ 12,000	\$ 12,000
new	Records Preservation				\$ -	\$ -	\$ -	\$ 3,600	\$ 3,600
55800	Other Supplies				\$ 9,842	\$ 9,700	\$ 3,985	\$ 2,600	\$ 2,600
55860	Subscriptions				\$ 40	\$ 2,600	\$ 40	\$ -	\$ -
57100	Travel/Training				\$ 2,366	\$ 2,500	\$ 418	\$ 4,500	\$ 4,500
57300	Dues & Memberships				\$ 1,304	\$ 2,500	\$ 85	\$ 500	\$ 500
	TOTAL EXPENSES:				\$ 21,828	\$ 40,300	\$ 9,143	\$ 36,400	\$ 36,400
	TOTAL BUDGET:				\$ 109,174	\$ 128,588	\$ 49,636	\$ 137,698	\$ 130,698

\$ Increase/Decrease \$ 2,110
 % Increase/Decrease 1.64%

Dept Head Approval

Date

Conservation: 01171

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
51112	Conservation Agent	1	1	1	\$ 21,970	\$ 23,810	\$ 11,814	\$ 23,810	\$ 23,810
51113	Board Clerk				\$ 738	\$ 800	\$ -	\$ 800	\$ 800
	TOTAL PERSONNEL:	1	1	1	\$ 22,708	\$ 24,610	\$ 11,814	\$ 24,610	\$ 24,610
52000	Contracted Services				\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
52470	Land Maintenance/Trails				\$ 536	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
54200	Office Supplies				\$ 303	\$ 500	\$ 238	\$ 700	\$ 700
57300	Dues & Memberships				\$ 270	\$ 350	\$ 259	\$ 375	\$ 375
	TOTAL EXPENSES:				\$ 1,109	\$ 10,850	\$ 497	\$ 11,075	\$ 6,075
	TOTAL BUDGET:				\$ 23,817	\$ 35,460	\$ 12,311	\$ 35,685	\$ 30,685

Dept Head Approval

Date

\$ Increase/Decrease \$ (4,775)
% Increase/Decrease -13.47%

Planning Board: 01175

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
51113	Board Clerk				\$ 4,536	\$ 5,000	\$ 2,324	\$ 5,000	\$ 5,000
	TOTAL PERSONNEL:	0	0	0	\$ 4,536	\$ 5,000	\$ 2,324	\$ 5,000	\$ 5,000
54200	Office Supplies				\$ 136	\$ 200	\$ -	\$ 200	\$ 200
57300	Dues/Subscriptions				\$ 28	\$ 50	\$ -	\$ 50	\$ 50
	TOTAL EXPENSES:				\$ 164	\$ 250	\$ -	\$ 250	\$ 250
	TOTAL BUDGET:				\$ 4,700	\$ 5,250	\$ 2,324	\$ 5,250	\$ 5,250

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

 Dept Head Approval Date

Zoning Board of Appeals: 01176

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20	FY21	FY21	Year-end	Town Meeting	Actuals	Budget	Town Manager
		REQ	APRV	Actuals	Vote	thru	Request	Recommended	
						12/31/19			
51113	Board Clerk			\$ 190	\$ 1,000	\$ 108	\$ 1,000	\$ 1,000	
	TOTAL PERSONNEL:	0	0	\$ 190	\$ 1,000	\$ 108	\$ 1,000	\$ 1,000	
54200	Office Supplies			\$ -	\$ 250	\$ -	\$ 200	\$ 200	
55860	Subscriptions			\$ -	\$ 100	\$ -	\$ 100	\$ 100	
	TOTAL EXPENSES:			\$ -	\$ 350	\$ -	\$ 300	\$ 300	
	TOTAL BUDGET:			\$ 190	\$ 1,350	\$ 108	\$ 1,300	\$ 1,300	

Dept Head Approval

Date

\$ Increase/Decrease \$ (50)
% Increase/Decrease -3.70%

Planning/Community Development: 01177

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
51107	Asst Town Mgr/Comm Dev Drctr	1	1	1	\$ 82,100	\$ 84,155	\$ 41,755	\$ 100,000	\$ 100,000
51112	Affordable Housing Stipend				\$ 2,000	\$ 2,000	\$ 992	\$ 2,000	\$ 2,000
51420	Longevity Pay				\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
	TOTAL PERSONNEL:	1	1	1	\$ 84,400	\$ 86,455	\$ 43,047	\$ 102,300	\$ 102,300
54200	Office Supplies				\$ 250	\$ 500	\$ -	\$ 500	\$ 500
56410	Contracted Services				\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
56411	Economic Development				\$ 16,868	\$ 15,000	\$ 5,019	\$ 30,000	\$ 27,500
57100	Travel/Training				\$ 1,894	\$ 2,000	\$ 214	\$ 2,000	\$ 2,000
57300	Dues & Memberships				\$ 523	\$ 535	\$ -	\$ 550	\$ 550
	TOTAL EXPENSES:				\$ 19,535	\$ 20,035	\$ 5,233	\$ 35,050	\$ 32,550
	TOTAL BUDGET:				\$ 103,935	\$ 106,490	\$ 48,280	\$ 137,350	\$ 134,850

\$ Increase/Decrease \$ 28,360
 % Increase/Decrease 26.63%

Dept Head Approval

Date

Buildings and Grounds: 01192

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
51106	Maintenance Custodian	2	2	2	89,112	\$ 103,800	\$ 28,808	\$ 104,400	\$ 104,400
51115	HCC Custodian				7,500	\$ 7,500	\$ 3,125	\$ 7,500	\$ 7,500
51135	Working Foreman	1	1	1	\$ 54,566	\$ 61,060	\$ 50,104	\$ 60,825	\$ 60,825
51137	Laborers/Operators	3	3	3		\$ 150,855	\$ 58,236	\$ 150,300	\$ 150,300
51301	Overtime				2,559	\$ 10,000	\$ 2,895	\$ 10,000	\$ 10,000
	TOTAL PERSONNEL:	6	6	6	153,737	\$ 333,215	\$ 143,168	\$ 333,025	\$ 333,025
52110	Electricity				102,497	\$ 105,000	\$ 27,831	\$ 107,000	\$ 107,000
52120	Gas/Oil				73,582	\$ 47,000	\$ 1,591	\$ 69,000	\$ 69,000
52121	Gas/Oil - Libraries				25	\$ 18,000	\$ -	\$ -	\$ -
52310	Water/Sewer				11,869	\$ 10,500	\$ 2,625	\$ 12,500	\$ 12,500
52410	Buildings & Grounds Repairs				-	\$ 60,000	\$ 10,343	\$ 60,000	\$ 60,000
52700	Contracted Services				36,554	\$ 55,000	\$ 29,502	\$ 66,000	\$ 60,000
52701	Facility Leases				37,743	\$ 35,000	\$ 22,226	\$ -	\$ -
52920	Trash Removal				2,529	\$ 2,350	\$ 591	\$ 2,800	\$ 2,800
54300	Parks & Cemeteries Supplies				-	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
54500	Custodial Supplies				12,907	\$ 14,000	\$ 3,630	\$ 14,000	\$ 14,000
55200	Courthouse Bldg Maintenance				6,731	\$ 17,000	\$ -	\$ 28,000	\$ 22,000
57300	Dues & Memberships				-	\$ 100	\$ -	\$ -	\$ -
	TOTAL EXPENSES:				284,437	\$ 367,950	\$ 98,339	\$ 363,300	\$ 351,300
	TOTAL BUDGET:				\$ 438,174	\$ 701,165	\$ 241,506	\$ 696,325	\$ 684,325

Dept Head Approval

Date

\$ Increase/Decrease \$ (16,840)
% Increase/Decrease -2.40%

Police Department: 01210

Account	Positions			FY2019	FY2020	FY2020	FY2021	FY2021	
	FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended	
51117	Police Chief	1	1	1	93,423	\$ 95,760	\$ 47,514	\$ 95,760	\$ 95,760
51121	Patrol Officers	16	16	16	\$ 961,227	\$ 1,099,800	\$ 463,847	\$ 1,099,800	\$ 1,099,800
51123	Police Specials	8	8	8	\$ 52,229	\$ 54,430	\$ 31,904	\$ 69,000	\$ 60,000
51125	Administrative Assistant	1	1	1	\$ 42,150	\$ 43,540	\$ 21,602	\$ 46,770	\$ 46,770
51131	Parking Control Officer	0.5	0.5	0.5	13,631	\$ 15,000	\$ 2,131	\$ 15,808	\$ 15,808
51300	Overtime				201,206	\$ 145,000	\$ 120,452	\$ 185,000	\$ 175,000
51410	Holiday Pay				44,408	\$ 53,600	\$ 21,490	\$ 53,600	\$ 53,600
51420	Longevity Pay				5,350	\$ 5,550	\$ 3,950	\$ 6,250	\$ 6,250
51920	Uniform Allowance				16,875	\$ 19,125	\$ 16,875	\$ 19,125	\$ 19,125
51930	Training				49,799	\$ 51,878	\$ 19,886	\$ 71,000	\$ 62,500
	TOTAL PERSONNEL:	26.5	26.5	26.5	\$ 1,480,297	\$ 1,583,683	\$ 749,652	\$ 1,662,113	\$ 1,634,613
52450	Equipment Maint/Repairs				\$ 1,535	\$ 1,635	\$ 830	\$ 1,635	\$ 1,635
52900	Care of Prisoners				\$ 1,431	\$ 1,500	\$ 337	\$ 1,500	\$ 1,500
54200	Office Supplies				\$ 5,745	\$ 8,400	\$ 3,099	\$ 7,500	\$ 7,500
54201	Office Equipment				\$ 1,523	\$ 1,380	\$ -	\$ 3,050	\$ 3,050
54202	Additional Equipment				\$ 2,699	\$ 3,100	\$ 1,467	\$ 4,250	\$ 4,250
54800	Vehicular Supplies				\$ 17,864	\$ 14,000	\$ 4,416	\$ 21,000	\$ 20,000
55840	Uniforms				\$ 7,615	\$ 13,000	\$ 4,060	\$ 13,000	\$ 13,000
55850	Crime Prevention/Ammunition				\$ 4,648	\$ 13,084	\$ 4,661	\$ 13,140	\$ 13,140
55860	Subscriptions				\$ 1,890	\$ 1,945	\$ 1,825	\$ 2,345	\$ 2,345
57100	Travel/Training				\$ 18,251	\$ 44,920	\$ 16,406	\$ 18,000	\$ 18,000
57300	Dues & Memberships				\$ 2,840	\$ 3,114	\$ 1,600	\$ 4,314	\$ 4,314
	TOTAL EXPENSES:				\$ 66,041	\$ 106,078	\$ 38,700	\$ 89,734	\$ 88,734
	TOTAL BUDGET:				\$ 1,546,338	\$ 1,689,761	\$ 788,351	\$ 1,751,847	\$ 1,723,347

Dept Head Approval

Date

\$ Increase/Decrease \$ 33,586
% Increase/Decrease 1.99%

Fire Department: 01220

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20	FY21	FY21	Year-end	Town Meeting	Actuals	Budget	Town Manager
		REQ	APRV	Actuals	Vote	thru	Request	Recommended	
						12/31/19			
51117	Fire Chief	1	1	1	\$ 82,595	\$ 84,660	\$ 42,007	\$ 84,660	\$ 84,660
51127	Call Firefighters				\$ 89,356	\$ 145,000	\$ 41,175	\$ 140,000	\$ 140,000
51129	Firefighters	2.5	3	3	\$ 86,152	\$ 126,000	\$ 49,925	\$ 150,000	\$ 150,000
51113	Clerical	0.5	0.5	0.5	\$ -	\$ 21,910	\$ 5,972	\$ 19,836	\$ 19,836
51300	Overtime				\$ 7,803	\$ 20,000	\$ 9,235	\$ 40,000	\$ 37,000
51420	Longevity Pay				\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
	TOTAL PERSONNEL:	4	4.5	4.5	\$ 266,106	\$ 397,770	\$ 148,513	\$ 434,696	\$ 431,696
52450	Equipment Maint/Repairs				\$ 49,106	\$ 44,000	\$ 13,469	\$ 44,000	\$ 44,000
new	Communications				\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
53800	Hydrant Rentals				\$ 106,792	\$ 105,000	\$ 31,245	\$ 110,000	\$ 110,000
54200	Office Supplies				\$ 939	\$ 1,200	\$ 322	\$ 800	\$ 800
54202	Additional Equipment				\$ 2,500	\$ -	\$ -	\$ -	\$ -
55810	Firefighting Supplies				\$ 20,657	\$ 30,000	\$ 8,914	\$ 30,000	\$ 25,000
55811	Fire Prevention				\$ 992	\$ 1,000	\$ 939	\$ 1,000	\$ 1,000
57100	Travel/Training				\$ 6,753	\$ 7,000	\$ 2,379	\$ 7,000	\$ 5,000
57300	Dues & Memberships				\$ 1,400	\$ 1,500	\$ 1,190	\$ 2,000	\$ 2,000
	TOTAL EXPENSES:				\$ 189,140	\$ 189,700	\$ 58,458	\$ 199,800	\$ 192,800
	TOTAL BUDGET:				\$ 455,245	\$ 587,470	\$ 206,971	\$ 634,496	\$ 624,496

Dept Head Approval

Date

\$ Increase/Decrease \$ 37,026
% Increase/Decrease 6.30%

Emergency Management: 01230

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
51107	Salaries				\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
52450	Equipment Maint/Repairs				\$ 6,283	\$ 10,000	\$ 7,906	\$ 9,000	\$ 9,000
52700	Contracted Services				\$ 13,639	\$ 10,877	\$ 10,262	\$ 8,615	\$ 8,615
54200	Office Supplies				\$ 338	\$ 350	\$ 317	\$ 350	\$ 350
58500	Additional Equipment				\$ 5,873	\$ 5,800	\$ 273	\$ 3,138	\$ 3,138
	TOTAL EXPENSES:				\$ 26,134	\$ 27,027	\$ 18,758	\$ 21,103	\$ 21,103
	TOTAL BUDGET:				\$ 26,134	\$ 27,027	\$ 18,758	\$ 21,103	\$ 21,103

\$ Increase/Decrease \$ (5,924)
 % Increase/Decrease -21.92%

 Dept Head Approval

 Date

Building Inspector: 01241

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
51107	Building Inspector	1	1	1	\$ 61,851	\$ 65,410	\$ 32,455	\$ 65,400	\$ 65,400
51108	Assistant Inspector	1	1	1	\$ 49,000	\$ 50,225	\$ 24,921	\$ 50,225	\$ 50,225
51113	Clerk	1	1	1	\$ 36,228	\$ 37,420	\$ 18,567	\$ 37,276	\$ 37,276
51420	Longevity Pay				\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050
	TOTAL PERSONNEL:	3	3	3	\$ 148,129	\$ 154,105	\$ 76,993	\$ 153,951	\$ 153,951
52000	Contracted Services				\$ 3,000	\$ 3,500	\$ -	\$ 3,500	\$ 3,500
52411	Property Security/Safety				\$ 1,431	\$ 2,400	\$ -	\$ 2,400	\$ 2,400
54200	Office Supplies				\$ 1,692	\$ 2,462	\$ 912	\$ 2,462	\$ 2,462
57100	Travel/Training				\$ 5,766	\$ 4,400	\$ 782	\$ 4,400	\$ 4,400
57300	Dues & Memberships				\$ 135	\$ 300	\$ 160	\$ 300	\$ 300
	TOTAL EXPENSES:				\$ 9,024	\$ 13,062	\$ 1,854	\$ 13,062	\$ 13,062
	TOTAL BUDGET:				\$ 157,153	\$ 167,167	\$ 78,847	\$ 167,013	\$ 167,013

\$ Increase/Decrease \$ (154)
 % Increase/Decrease -0.09%

 Dept Head Approval

 Date

Animal Control Officer: 01292

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20	FY21	FY21	Year-end	Town Meeting	Actuals	Budget	Town Manager
		REQ	APRV	Actuals	Vote	thru	Request	Recommended	
						12/31/19			
51107	Animal Control Officer			\$ 11,000	\$ 11,000	\$ 5,500	\$ 11,000	\$ 11,000	
	TOTAL PERSONNEL:	0	0	\$ 11,000	\$ 11,000	\$ 5,500	\$ 11,000	\$ 11,000	
53000	Professional Services			\$ -	\$ 500	\$ -	\$ 500	\$ 500	
55800	Supplies			\$ 599	\$ 200	\$ -	\$ 200	\$ 200	
57100	Travel			\$ -	\$ 770	\$ -	\$ 770	\$ 770	
57300	Dues and Membership			\$ -	\$ 50	\$ -	\$ 50	\$ 50	
	TOTAL EXPENSES:			\$ 599	\$ 1,520	\$ -	\$ 1,520	\$ 1,520	
	TOTAL BUDGET:			\$ 11,599	\$ 12,520	\$ 5,500	\$ 12,520	\$ 12,520	

Dept Head Approval

Date

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

DPW - Highway: 01422

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20	FY21	FY21	Year-end	Town Meeting	Actuals	Budget	Town Manager
		REQ	APRV	Actuals	Vote	thru	Request	Recommended	
						12/31/19			
51110	DPW Superintendent	1	1	1	\$ 85,208	\$ 87,340	\$ 43,361	\$ 87,340	\$ 87,340
51113	Administrative Assistant	1	1	1	\$ 30,676	\$ 39,000	\$ 19,351	\$ 39,000	\$ 39,000
51115	Tree Warden				\$ 7,500	\$ 7,500	\$ 3,125	\$ 7,500	\$ 7,500
51120	Highway Superintendent	1	1	1	\$ 71,270	\$ 73,055	\$ 36,247	\$ 73,055	\$ 73,055
51137	Highway Division				\$ 484,435	\$ -	\$ -	\$ -	\$ -
51134	Mechanic	1	1	1	\$ -	\$ 51,985	\$ 23,272	\$ 59,550	\$ 59,550
51135	Working Foreman	1	1	1	\$ -	\$ 64,940	\$ 32,219	\$ 64,690	\$ 64,690
51136	Laborer/Driver	3	3	3	\$ -	\$ 155,955	\$ 77,112	\$ 155,350	\$ 155,350
51138	Recycling Center Staff	0.25	0.25	0.25	\$ 15,668	\$ 16,185	\$ 7,848	\$ 16,185	\$ 16,185
51139	Equipment Operators	3	3	3	\$ -	\$ 176,445	\$ 86,767	\$ 174,205	\$ 174,205
51300	Snow & Ice Overtime				\$ 107,386	\$ 70,108	\$ 26,417	\$ 70,108	\$ 70,108
51301	Highway Overtime				\$ 11,078	\$ 9,800	\$ 6,046	\$ 9,800	\$ 9,800
51420	Longevity Pay				\$ 4,834	\$ 5,550	\$ 3,431	\$ 3,750	\$ 3,750
	TOTAL PERSONNEL:	11.25	11.25	11.25	\$ 818,056	\$ 757,863	\$ 365,197	\$ 760,533	\$ 760,533
52110	Street Lights				\$ 132,630	\$ 135,000	\$ 19,419	\$ 150,000	\$ 140,000
52115	Sewer/Water				\$ 796	\$ 1,000	\$ 228	\$ 1,000	\$ 1,000
52120	Gas				\$ 6,045	\$ 6,000	\$ 134	\$ 6,500	\$ 6,500
52410	Maint/Repairs-Blding/Grds				\$ 317	\$ 6,000	\$ -	\$ -	\$ -
52450	Equipment Maint/Repairs				\$ 54,926	\$ 65,000	\$ 29,589	\$ 75,000	\$ 70,000
52490	Street Maint/Repairs				\$ 77,801	\$ 87,000	\$ 28,893	\$ 120,000	\$ 110,000
52700	Contracted Services				\$ 45,083	\$ 51,000	\$ 3,120	\$ 51,000	\$ 51,000
52701	Trash & Recycle Hauling				\$ 45,212	\$ 39,000	\$ 10,704	\$ 75,000	\$ 55,000
52702	Hazardous Waste Collection				\$ 4,255	\$ 8,000	\$ 5,802	\$ 10,000	\$ 10,000
52740	Clothing & Uniforms				\$ 14,673	\$ 10,800	\$ 6,362	\$ 16,000	\$ 16,000
52900	Licenses				\$ 62	\$ 500	\$ -	\$ -	\$ -
53050	Engineering-Landfill				\$ 11,750	\$ 14,000	\$ -	\$ 14,000	\$ 12,000
53810	Tree Services				\$ 57,780	\$ 92,500	\$ 20,855	\$ 92,500	\$ 85,000
53800	Fees/Permits				\$ 273	\$ -	\$ -	\$ -	\$ -
54200	Office Supplies				\$ 1,318	\$ 1,000	\$ 934	\$ 1,500	\$ 1,500
54810	Gas & Diesel				\$ 84,067	\$ 96,000	\$ 13,013	\$ 96,000	\$ 90,000
55300	Public Works Supplies				\$ 25,582	\$ 31,900	\$ 17,070	\$ 31,900	\$ 28,000
55700	Snow & Ice Supplies				\$ 154,501	\$ 150,000	\$ 1,748	\$ 150,000	\$ 150,000
57100	Travel/Training				\$ 901	\$ 2,500	\$ 16	\$ 3,000	\$ 3,000
57300	Dues & Memberships				\$ 60	\$ 200	\$ -	\$ 200	\$ 200
58541	Remediation-Highway Garage				\$ 27,470	\$ 34,000	\$ -	\$ 34,000	\$ 30,000
	TOTAL EXPENSES:				\$ 745,500	\$ 831,400	\$ 157,887	\$ 927,600	\$ 859,200
	TOTAL BUDGET:				\$ 1,563,555	\$ 1,589,263	\$ 523,084	\$ 1,688,133	\$ 1,619,733

\$ Increase/Decrease \$ 30,470
 % Increase/Decrease 1.92%

Dept Head Approval

Date

Health Department: 01511

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
51129	Health Agent	1	1	1	\$ 49,788	\$ 51,250	\$ 22,725	\$ 51,250	\$ 51,250
51130	Health Inspector	1	1	1	\$ 45,678	\$ 48,425	\$ 24,034	\$ 48,425	\$ 48,425
51131	Animal Inspector				\$ 1,000	\$ 1,000	\$ 496	\$ 1,000	\$ 1,000
	TOTAL PERSONNEL:	2	2	2	\$ 96,466	\$ 100,675	\$ 47,255	\$ 100,675	\$ 100,675
52700	Contracted Services				\$ 9,109	\$ 13,875	\$ 2,312	\$ 11,000	\$ 11,000
57100	Travel/Training				\$ 1,654	\$ 3,400	\$ 858	\$ 3,400	\$ 3,400
57300	Dues & Memberships				\$ 95	\$ 300	\$ 100	\$ 200	\$ 200
57800	Supplies				\$ 2,320	\$ 2,870	\$ 131	\$ 2,500	\$ 2,500
	TOTAL EXPENSES:				\$ 13,179	\$ 20,445	\$ 3,401	\$ 17,100	\$ 17,100
	TOTAL BUDGET:				\$ 109,645	\$ 121,120	\$ 50,656	\$ 117,775	\$ 117,775

Dept Head Approval

Date

\$ Increase/Decrease \$ (3,345)
% Increase/Decrease -2.76%

Community Services: 01528

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
57800	Human Services				\$ 30,000	\$ 35,000	\$ -	\$ 35,000	\$ 25,000
	TOTAL EXPENSES:				\$ 30,000	\$ 35,000	\$ -	\$ 35,000	\$ 25,000
	TOTAL BUDGET:				\$ 30,000	\$ 35,000	\$ -	\$ 35,000	\$ 25,000

Dept Head Approval	Date	\$ Increase/Decrease	\$ (10,000)
		% Increase/Decrease	-28.57%

Council on Aging: 01541

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
51141	COA Director	1	1	1	\$ 53,582	\$ 54,925	\$ 27,251	\$ 54,925	\$ 54,925
51107	Assistant Director	0.5	0.5	0.5	\$ 42,751	\$ 21,910	\$ 6,148	\$ 19,836	\$ 19,836
51115	Custodian				\$ 7,761	\$ 9,000	\$ 3,917	\$ 9,000	\$ 9,000
51200	Coordinator	0.5	0.5	0.5	\$ -	\$ 9,360	\$ 236	\$ -	\$ -
51420	Longevity Pay				\$ 500	\$ 500	\$ 200	\$ 200	\$ 200
	TOTAL PERSONNEL:	2	2	2	\$ 104,594	\$ 95,695	\$ 37,752	\$ 83,961	\$ 83,961
52450	Equipment Maint/Repairs				\$ 1,314	\$ 3,000	\$ 888	\$ 5,000	\$ 5,000
52700	Elderly Transportation				\$ 45,000	\$ 45,000	\$ 22,500	\$ 45,900	\$ 45,900
53810	Activities				\$ 7,581	\$ 7,950	\$ 2,365	\$ 7,950	\$ 7,950
54200	Office Supplies				\$ 2,448	\$ 2,500	\$ 780	\$ 2,500	\$ 2,500
57100	Travel/Training				\$ 1,073	\$ 1,400	\$ 927	\$ 1,400	\$ 1,400
57300	Dues & Memberships				\$ 375	\$ 450	\$ 450	\$ 450	\$ 450
	TOTAL EXPENSES:				\$ 57,791	\$ 60,300	\$ 27,910	\$ 63,200	\$ 63,200
	TOTAL BUDGET:				\$ 162,385	\$ 155,995	\$ 65,662	\$ 147,161	\$ 147,161

\$ Increase/Decrease \$ (8,834)
 % Increase/Decrease -5.66%

 Dept Head Approval

 Date

Veterans' Affairs: 01543

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
52710	American Legion Lease				5,166	\$ 5,000	\$ 690	\$ 2,760	\$ 2,760
new	Supplies				-	\$ -	\$ -	\$ 3,000	\$ 3,000
57700	Veterans' Benefits				83,405	\$ 100,000	\$ 46,745	\$ 105,000	\$ 102,500
57701	Veterans' District				32,400	\$ 33,100	\$ 33,008	\$ 33,100	\$ 32,200
	TOTAL EXPENSES:				\$ 120,971	\$ 138,100	\$ 80,443	\$ 143,860	\$ 140,460
	TOTAL BUDGET:				\$ 120,971	\$ 138,100	\$ 80,443	\$ 143,860	\$ 140,460

Dept Head Approval

Date

\$ Increase/Decrease \$ 2,360
% Increase/Decrease 1.71%

Libraries: 01610

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
51143	Head Librarian	1	1	1	\$ 60,849	\$ 62,375	\$ 30,947	\$ 62,375	\$ 62,375
51145	Assistant Librarians	2	2	2	\$ 90,438	\$ 93,400	\$ 46,342	\$ 93,045	\$ 93,045
51146	Library Clerks	7.5	7.5	7.5	\$ 240,971	\$ 276,830	\$ 125,682	\$ 268,260	\$ 268,260
51420	Longevity Pay				\$ 1,400	\$ 1,600	\$ 1,600	\$ 1,800	\$ 1,800
	TOTAL PERSONNEL:	10.5	10.5	10.5	\$ 393,659	\$ 434,205	\$ 204,572	\$ 425,480	\$ 425,480
52400	Equipment Maint/Repairs				\$ 1,630	\$ 2,050	\$ 743	\$ 3,200	\$ 3,200
54200	Office Supplies				\$ 9,724	\$ 10,045	\$ 2,462	\$ 10,346	\$ 10,346
55800	Nonprint Materials				\$ 33,717	\$ 34,850	\$ 11,532	\$ 35,896	\$ 35,896
55860	Books/Subscriptions				\$ 75,016	\$ 76,875	\$ 35,255	\$ 79,181	\$ 79,181
55861	Programming Supplies				\$ 3,090	\$ 3,075	\$ 699	\$ 3,167	\$ 3,167
57100	Travel/Training				\$ 855	\$ 1,600	\$ 268	\$ 1,648	\$ 1,648
57300	Dues & Memberships				\$ 324	\$ 1,010	\$ 936	\$ 1,040	\$ 1,040
	TOTAL EXPENSES:				\$ 124,355	\$ 129,505	\$ 51,896	\$ 134,478	\$ 134,478
	TOTAL BUDGET:				\$ 518,014	\$ 563,710	\$ 256,467	\$ 559,958	\$ 559,958

\$ Increase/Decrease \$ (3,752)
 % Increase/Decrease -0.67%

Dept Head Approval

Date

Parks & Recreation: 01650

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
52400	Maintenance & Repairs				\$ 900	\$ 3,000	\$ 540	\$ 8,000	\$ 8,000
54201	Parks Improvements				\$ -	\$ 11,000	\$ 2,944	\$ 11,000	\$ 7,500
54501	Recreational Programs				\$ -	\$ 750	\$ -	\$ -	\$ -
54502	Park Supplies				\$ 61	\$ 5,000	\$ -	\$ -	\$ -
54503	Parks Programs & Management				\$ 5,436	\$ -	\$ -	\$ -	\$ -
57803	Lake Management				\$ 2,000	\$ 4,000	\$ -	\$ 8,000	\$ 8,000
57805	Youth Programming				\$ 77,102	\$ 70,000	\$ 55,569	\$ 95,000	\$ 85,000
57810	Waste Management				\$ 5,800	\$ 5,000	\$ 2,725	\$ 6,500	\$ 6,500
	TOTAL EXPENSES:				\$ 91,300	\$ 98,750	\$ 61,778	\$ 128,500	\$ 115,000
	TOTAL BUDGET:				\$ 91,300	\$ 98,750	\$ 61,778	\$ 128,500	\$ 115,000

\$ Increase/Decrease \$ 16,250
 % Increase/Decrease 16.46%

 Dept Head Approval

 Date

Boards & Commissions: 01691

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
52400	Historical Commission				\$ 2,000	\$ 7,470	\$ 907	\$ 7,470	\$ 7,470
xfer	Historic District				\$ 2,425	\$ 2,500	\$ -	\$ 7,500	\$ 4,000
57800	Agricultural Commission				\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
57810	Dubois Committee				\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
57820	Strategic Sustainability Comm				\$ -	\$ 1,000	\$ 350	\$ 1,000	\$ 500
new	Transportation Committee				\$ -	\$ -	\$ -	\$ 2,500	\$ 500
	TOTAL EXPENSES:				\$ 6,425	\$ 17,970	\$ 1,257	\$ 25,470	\$ 19,470
	TOTAL BUDGET:				\$ 6,425	\$ 17,970	\$ 1,257	\$ 25,470	\$ 19,470

			\$ Increase/Decrease	\$ 1,500
Dept Head Approval	Date		% Increase/Decrease	8.35%

Celebrations & Events: 01693

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	
57800	Celebrations				\$ 3,700	\$ 10,000	\$ -	\$ 7,500	
57810	Band Programs				\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	
	TOTAL EXPENSES:				\$ 7,700	\$ 14,000	\$ 4,000	\$ 11,500	
	TOTAL BUDGET:				\$ 7,700	\$ 14,000	\$ 4,000	\$ 11,500	

\$ Increase/Decrease \$ (5,000)
 % Increase/Decrease -35.71%

 Dept Head Approval Date

Debt Service: 01752

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

Dept Head Approval

Date

\$ Increase/Decrease \$ 204,240
% Increase/Decrease 12.30%

Retirement: 01911

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 REQ	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
51750	Medicare				64,054	\$ 69,300	\$ 33,528	\$ 74,500	\$ 74,500
51760	Retirement Contribution				721,408	\$ 787,660	\$ 788,478	\$ 865,911	\$ 865,911
	TOTAL EXPENSES:				\$ 785,462	\$ 856,960	\$ 822,006	\$ 940,411	\$ 940,411
	TOTAL BUDGET:				\$ 785,462	\$ 856,960	\$ 822,006	\$ 940,411	\$ 940,411

Dept Head Approval

Date

\$ Increase/Decrease \$ 83,451
% Increase/Decrease 9.74%

Insurance: 01945

Account	Account Name	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
		FY20 REQ	FY21 APRV	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
	TOTAL PERSONNEL:	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
51710	Workers Compensation				35,433	\$ 37,500	\$ 47,758	\$ 60,000	\$ 60,000
51740	Health & Life Insurance				1,095,440	\$ 1,602,000	\$ 699,014	\$ 1,655,200	\$ 1,645,200
51741	Insurance Deductibles				26,099	\$ 10,250	\$ 750	\$ 20,000	\$ 20,000
51745	Mitigation Account				36,250	\$ -	\$ -	\$ -	\$ -
57400	General Insurance				123,143	\$ 130,000	\$ 123,807	\$ 140,000	\$ 140,000
57425	Public Safety Insurance				66,430	\$ 75,000	\$ 64,960	\$ 69,752	\$ 69,752
59610	Allocation from Wastewater				-	\$ (158,000)	\$ -	\$ (180,000)	\$ (180,000)
	TOTAL EXPENSES:				\$ 1,382,795	\$ 1,696,750	\$ 936,289	\$ 1,764,952	\$ 1,754,952
	TOTAL BUDGET:				\$ 1,382,795	\$ 1,696,750	\$ 936,289	\$ 1,764,952	\$ 1,754,952

			\$ Increase/Decrease	\$ 58,202
Dept Head Approval	Date		% Increase/Decrease	3.43%

Wastewater: 60442

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

\$ Increase/Decrease \$ 239,801
% Increase/Decrease 10.85%

Dept Head Approval

Date

	Positions			FY2019	FY2020	FY2020	FY2021	FY2021
	FY20	FY21 REQ	FY21 APRV	Year-end Actuals	Town Meeting Vote	Actuals thru 12/31/19	Budget Request	Town Manager Recommended
<u>TOTAL PERSONNEL:</u>								
General Fund	77.5	79.0	79.0	\$ 4,261,795	\$ 4,726,052	\$ 2,169,081	\$ 4,857,331	\$ 4,818,831
Enterprise Fund	7.5	7.5	7.5	\$ 431,400	\$ 472,655	\$ 211,694	\$ 473,967	\$ 473,967
<u>TOTAL EXPENSES:</u>								
General Fund				\$ 6,115,101	\$ 6,874,820	\$ 2,744,352	\$ 7,540,455	\$ 7,351,655
Enterprise Fund				\$ 1,573,997	\$ 1,736,944	\$ 430,406	\$ 1,975,433	\$ 1,975,433
<u>TOTAL BUDGET:</u>								
General Fund				\$ 10,376,896	\$ 11,600,872	\$ 4,913,434	\$ 12,397,786	\$ 12,170,486
Enterprise Fund				\$ 2,005,396	\$ 2,209,599	\$ 642,100	\$ 2,449,400	\$ 2,449,400
				\$ 12,382,292	\$ 13,810,471	\$ 5,555,534	\$ 14,847,186	\$ 14,619,886

FY21 Capital Requests

Dept	Project	Total Amount	Borrow	Other	Funding Source
Police	(6) Portable Radios	\$ 46,500	\$ 46,500	\$ -	
	(2) Police Cruisers	\$ 125,000	\$ 125,000	\$ -	
	Total Police	\$ 171,500	\$ 171,500	\$ -	
Fire	EMS/Service Vehicle	\$ 60,000	\$ 60,000	\$ -	
	Jaws of Life	\$ 25,000	\$ 25,000	\$ -	
	Thermal Camera	\$ 10,500	\$ 10,500	\$ -	
	Electronic Sign	\$ 11,000	\$ 11,000	\$ -	
	Total Fire	\$ 106,500	\$ 106,500	\$ -	
DPW	Vehicles & Equipment				
	4600 Dump Truck w/plow and sander	\$ 230,000	\$ 230,000	\$ -	
	Roadside Mower	\$ 180,000	\$ 180,000	\$ -	
	(2) Mowers	\$ 32,000	\$ 32,000	\$ -	
	1-ton Roller	\$ 30,000	\$ 30,000	\$ -	
		\$ 472,000	\$ 472,000	\$ -	
	Buildings & Grounds				
	Mason Library Exterior Stairs Repair	\$ 600,000	\$ 600,000	\$ -	
	Ramsdell Library HVAC System/Furnace	\$ 300,000	\$ 300,000	\$ -	
	Town Hall Elevator Repair/Rebuild	\$ 160,000	\$ 160,000	\$ -	
	Selectboard Meeting Room Improvements	\$ 20,000	\$ 20,000	\$ -	
	Town Hall Improvements (carpet/furniture)	\$ 20,000	\$ 20,000	\$ -	
		\$ 1,100,000	\$ 1,100,000	\$ -	
	Street and Bridge Improvements				
	Engineering	\$ 300,000	\$ 300,000	\$ -	
	Old Route 7 Greenway Path	\$ 380,000	\$ 380,000	\$ -	
	Lake Mansfield Road (engineering/permitting)	\$ 165,000	\$ 45,000	\$ 120,000	CPA
	Bridge Engineering	\$ 120,000	\$ 120,000	\$ -	
	Street Improvements	\$ 1,350,000	\$ 930,000	\$ 420,000	Ch 90
		\$ 2,315,000	\$ 1,775,000	\$ 540,000	
Total DPW	\$ 3,887,000	\$ 3,347,000	\$ 540,000		
Parks	Memorial Field Improvements	\$ 100,000	\$ 100,000	\$ -	
	Park Equipment (various)	\$ 60,000	\$ 60,000	\$ -	
	Total Parks	\$ 160,000	\$ 160,000	\$ -	
Technology	Smartboards/Interactive Displays(4)	\$ 26,000	\$ 26,000	\$ -	
	Total Technology	\$ 26,000	\$ 26,000	\$ -	
Total General Fund		\$ 4,351,000	\$ 3,811,000	\$ 540,000	
Wastewater	Inflow & Infiltration Study	\$ 200,000	\$ 200,000	\$ -	
	Maple/Main St Sewer Replacement	\$ 400,000	\$ 400,000	\$ -	
	F350 Service Truck (w/ plow & crane)	\$ 90,000	\$ 90,000	\$ -	
	Total Wastewater	\$ 690,000	\$ 690,000	\$ -	
Total FY21 Capital Requests		\$ 5,041,000	\$ 4,501,000	\$ 540,000	

CAPITAL IMPROVEMENT PROGRAM SUMMARY OF FY2021 PROPOSED PROJECTS

Capital projects proposed for FY21 total \$4,351,000 and are summarized below.

Street, Roads, Path, Sidewalks and Engineering: The FY21 proposed budget for streets, roads, etc. is just over \$2 million. The proposal includes over \$400,000 to advance engineering for ongoing projects, including the South Main Street corridor improvements. In order to secure construction grants, in the range of \$8 million, through the Transportation Improvement Program (TIP), the Town must fund the design costs. If we continue this effort, we will be well placed to secure the TIP funds next year. This project is critical to improving a heavily used roadway serving major housing sites and businesses, and where pedestrian and bicycle improvements will greatly improve safety and mobility. The engineering funds will also be utilized to begin analysis of the bridge on Brookside Road.

The capital program will utilize Chapter 90 funds and borrowing for approximately \$650,000 in roadway improvements, including paving, crack sealing, and guardrails town-wide. Improvements will include those side streets near Belcher Square and Stockbridge Road. This work will include drainage and incorporate a context sensitive Complete Streets approach.

The parking lots of two town buildings – the Senior Center and Town Hall – require significant improvements, totaling approximately \$700,000. Both projects include considerations for lighting, and at Town Hall we will include accommodation for an electric vehicle charging station.

The budget also includes \$380,000 to construct the multi-use trail off of Stockbridge Road, connecting to the CHP campus. This trail is the second highest priority of our Complete Streets priority plan (after the Housatonic Main Street sidewalk extension). It will be permitted this spring and ready for construction this summer. We hope to offset at least half of the construction cost with a Mass Trails grant.

Building and Grounds: The FY21 budget for buildings and grounds is \$1,090,000, including:

- Mason Library: The front and side steps need to be repaired. The front steps may involve extensive work and both require historic permitting; therefore, \$600,000 is budgeted.
- Ramsdell Library: The boiler and furnace system needs to be repaired or replaced. \$300,000 is proposed for this.
- Town Hall: The elevator will require \$160,000 in repairs, and \$30,000 is proposed for carpet and furniture replacement as well as improvements to the meeting room.

Parks: \$160,000 is proposed in order to construct ballfield improvements at Memorial Field, including a new backstop, fencing, and dugouts, as well as to install and/or replace play equipment at other parks throughout Town.

Vehicle Replacement and Upgrades: Total vehicle spending is proposed at \$657,000, all funded through borrowing. It includes replacement of a ten year old heavy truck for the Highway Department and a new roadside brush mower/tractor. The lead time for these vehicles is up to two years, so by the time we take delivery our existing equipment will be that much older.

In addition, two Police vehicles are due for replacement this year in keeping with the regular replacement schedule, and the Fire Department's 2008 EMS/Service vehicle is due for replacement.

Equipment & Technology: The Police and Fire Departments seek a total of \$93,000 this year. For the Police, it is year two of its three year program to replace its radios, purchasing six radios each year. The Fire Department needs to replace a thermal imaging camera and the Jaws of Life, and seeks to install an electronic sign system.

Proposed technology upgrades total \$36,000 for audio/visual upgrades in the Town Hall meeting room and new smart boards/interactive displays at Town Hall, the Fire Station, the Police Station and the Library.

Wastewater Capital Projects

Not included in the above total are projects funded through the Wastewater (Sewer) Enterprise Fund. For FY21, the Wastewater Division seeks approval of \$690,000 in capital projects as follows:

\$200,000 to continue work on the EPA mandated Inflow and Infiltration analysis of the collection system;
\$400,000 to replace the sewer main under Main St from Taconic Ave. to the intersection of Route 7/23
and \$90,000 to replace a 2011 service truck (with crane and plow).

Capital Improvements Plan

	Proposed FY2021	Forecast				5-year Total FY21-FY25
		FY2022	FY2023	FY2024	FY2025	
General Fund						
Buildings & Grounds	\$ 1,090,000	\$ 520,000	\$ 415,000	\$ 450,000	\$ 220,000	\$ 2,695,000
Equipment	\$ 93,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 133,000
Parks	\$ 160,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 340,000
Streets & Transportation	\$ 2,315,000	\$ 4,145,000	\$ 14,860,000	\$ 4,350,000	\$ 3,300,000	\$ 28,970,000
Technology	\$ 36,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 111,000
Vehicles /Motorpool	\$ 657,000	\$ 146,000	\$ 301,500	\$ 781,500	\$ 350,000	\$ 2,236,000
Total General Fund	\$ 4,351,000	\$ 4,866,000	\$ 15,706,500	\$ 5,636,500	\$ 3,925,000	\$ 34,485,000
Enterprise Fund						
Wastewater	\$ 690,000	<i>future years to be determined, depending on permit requirements</i>				

Funding Sources						
General Fund						
Chapter 90	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 2,100,000
State or Federal Grants	\$ -	\$ -	\$ 8,000,000	\$ -	\$ -	\$ 8,000,000
CPA	\$ 120,000	\$ -	\$ 250,000	\$ 300,000	\$ -	\$ 670,000
Other Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowing	\$ 3,811,000	\$ 4,446,000	\$ 7,036,500	\$ 4,916,500	\$ 3,505,000	\$ 23,715,000
Total General Fund	\$ 4,351,000	\$ 4,866,000	\$ 15,706,500	\$ 5,636,500	\$ 3,925,000	\$ 34,485,000
Enterprise Fund	\$ 690,000	<i>future years to be determined, depending on permit requirements</i>				

Capital Infrastructure Needs - Transportation, Streets, Roads, Bridges

PROJECT NAME / AREA	LOCATION	SCOPE	FY2021	FY2022	FY2023	FY2024	FY2025	Total FY21-FY25
PUBLIC WORKS ENGINEERING								
Engineering	Including, not limited to Rosseter, LM Road, Gilmore Ave, South Main TIP, Rte 183 and Rte 41 pre-TIP	Engineering	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 150,000	\$ 1,350,000
SPECIAL PROJECTS								
Old Route 7 Greenway	Stockbridge Rd - brewery - CHP	Construction	\$ 380,000					
Lake Mansfield Comp Plan	Lake Mansfield Rd	Eng. + permitting for final design	\$ 165,000					
Lake Mansfield Comp Plan	Lake Mansfield Rd	Constr. implement final design			\$ 1,000,000	<i>possible grants for constr.</i>		
Lake Mansfield Comp Plan	Lake Mansfield beach parking	Beach parking area			\$ 550,000	<i>possible grants for constr.</i>		
Lake Mansfield Comp Plan	Lake Mansfield Rd stream outlet	Outlet control structure			\$ 190,000	<i>possible grants for constr.</i>		
<i>Subtotal</i>			\$ 545,000	\$ -	\$ 1,740,000			\$ 2,285,000
COMPLETE STREETS								
Main St	Taconic to Maple Ave	Sidewalks, both sides		\$ 150,000				
Main St	Maple Ave to Silver St	Sidewalks, both sides		\$ 160,000				
Main St	Cottage St north to underpass	Sidewalk		\$ 70,000				
Bike Path, Housy to GB	Housatonic River	engineering		\$ 75,000	\$ 75,000			
Bike Path, Housy to GB	Housatonic River	construction segment 1				\$ 2,000,000	\$ 1,000,000	
<i>Subtotal</i>			\$ -	\$ 455,000	\$ 75,000	\$ 2,000,000	\$ 1,000,000	\$ 3,530,000
BRIDGES								
Bridges	<i>Bridge engineering</i>		\$ 120,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 50,000	
Bridges	Division St Williams River							
Bridges	Division St Housatonic River							
Bridges	Division St Alford Brook							
Bridges	Cottage St Housatonic River							
Bridges	Bridge St Housatonic River							
Bridges	Brookside Rd Housatonic River				\$ 3,000,000			
Bridges	Pumpkin Hollow Green River							
Bridges	Seekonk Cross Rd Green River							
Bridges	Hurlburt Rd Green River							
Bridges	Seekonk Rd Seekonk Brook							
<i>Subtotal</i>			\$ 120,000	\$ 100,000	\$ 3,100,000	\$ 100,000	\$ 50,000	\$ 3,470,000
STREETS AND ROADS								
Belcher Sq side streets	Locust St.	Paving	\$ 350,000					
Belcher Sq side streets	Laurel St.	Paving						
Belcher Sq side streets	Giddings St.	Paving						
Belcher Sq side streets	Ramsey Ave.	Paving						
Belcher Sq side streets	Meadow Lane GB	Paving						
Fairview Terr./Comm. area	Commonwealth Ave	Paving						
Fairview Terr./Comm. area	Cooper Rd.	Paving						
Fairview Terr./Comm. area	Fairview Terr.	Paving incl Comp.Strts.						
Fairview Terr./Comm. area	Magnolia St.	Paving						
Fairview Terr./Comm. area	Maplewood	Paving						
Fairview Terr./Comm. area	Stillwell Av.	Paving						
Hill side streets	Benton Ave	Paving						

Capital Infrastructure Needs - Transportation, Streets, Roads, Bridges

PROJECT NAME / AREA	LOCATION	SCOPE	FY2021	FY2022	FY2023	FY2024	FY2025	Total FY21-FY25
Hill side streets	Brainard Ave	Paving						
North Plain	North Plain Rd (GB to Div St)	Paving		\$ 750,000				
East side GB	Gilmore Ave	Sidewalks, paving, drainage		\$ 125,000				
Park St 183	Park Street Route 183	TIP project			\$ 1,500,000	\$ 1,500,000		
North Plain	North Plain Rd (Div St - town line)	TIP project					\$ 2,000,000	
North Plain side roads	Abbey Hill Rd	Paving		\$ 300,000				
North Plain side roads	Hemlock Hill Rd	Paving						
North Plain side roads	Squaw Peak Rd	Paving						
North Plain side roads	Pearl St	Paving						
North Plain side roads	George St	Paving						
North Plain side roads	Welcome St	Paving						
Egremont Plain & Seekonk	Round Hill Rd	Paving						
Egremont Plain & Seekonk	Egremont Plain Rd Rte 71	Paving		\$ 800,000				
Egremont Plain & Seekonk	West Sheffield Rd	Paving						
Egremont Plain & Seekonk	Seekonk Cross Rd	Paving						
Main Street - south	Main St from St. James to N. Grid	TIP project			\$ 6,000,000			
Downtown side streets	Rosseter St	Paving		\$ 250,000				
Downtown side streets	High St (GB)	Paving						
Downtown side streets	Gas House Lane	Paving						
Downtown side streets	Elm Court	Paving		\$ 75,000				
Housatonic Vill. west hill	Kirk St	Paving			\$ 120,000			
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						
Downtown side streets	Dresser Ave	Paving			\$ 350,000			
Downtown side streets	Pleasant St	Paving						
Downtown side streets	Pleasant Court	Paving						
Downtown side streets	Francis Ave	Paving						
Downtown side streets	River St	Paving						
Downtown side streets	Castle St including parking lot	Paving, mesh w/ Town Hall						
Subtotal			\$ 350,000	\$ 2,300,000	\$ 7,970,000	\$ 1,500,000	\$ 2,000,000	\$ 14,120,000
CULVERTS & STRUCTURES								
Culverts/structures	North Plain Rd, Lake Mansfield stream			\$ 350,000				
Culverts/structures	East Sheffield Road				\$ 350,000			
Culverts/structures	Lake Buel Road					\$ 350,000		
Culverts/structures	Christian Hill Road							
Culverts/structures	West Sheffield Road							
Subtotal			\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ -	\$ 1,050,000
CRACKSEAL								
Crackseal	Crackseal maintenance program		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000

Capital Infrastructure Needs - Transportation, Streets, Roads, Bridges

PROJECT NAME / AREA	LOCATION	SCOPE	FY2021	FY2022	FY2023	FY2024	FY2025	Total FY21-FY25
GUARDRAILS								
Guardrails	Various		\$ 200,000	\$ 100,000	\$ 100,000	\$ -	\$ -	
<i>Subtotal</i>			\$ 200,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 400,000
PARKING LOTS								
Parking lots	<i>Parking lot engineering</i>							
Parking lots	Taconic parking lot	include EV stations						
Parking lots	Upper Railroad St lot							
Parking lots	Castle St lot							
Parking lots	Town Hall	include EV stations	\$ 200,000					
Parking lots	Senior Center	including lighting	\$ 500,000					
Parking lots	Courthouse				\$ 250,000			
Parking lots	Housatonic School campus				\$ 250,000			
<i>Subtotal</i>			\$ 700,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 1,200,000
STORMWATER / DRAINAGE								
Comp Stormwater Plan	Taconic Ave (to Castle St)	350' of 48" + 4 struct.						
Comp Stormwater Plan	Taconic Ave (Castle to Brainard)	750' of 36" + 8 struct.		\$ 440,000				
Comp Stormwater Plan	Castle St (to Lake Ave)	1750' of 36" + 14 struct.			\$ 625,000			
Comp Stormwater Plan	Castle St (to Lake Ave)	600' of 24" + 2 struct.						
Comp Stormwater Plan	Castle St (Lake to Alford Rd)	500' of 18" + 6 struct.						
Comp Stormwater Plan	Benton Ave	300' of 15" + 2 struct.						
Comp Stormwater Plan	Front St Housatonic south outfall	950' pipe up to 48" jacking under RR + 10 struct.						
<i>Subtotal</i>			\$ -	\$ 440,000	\$ 625,000			\$ 1,065,000
TOTAL TRANSPORTATION CAPITAL PLAN			\$ 2,315,000	\$ 4,145,000	\$ 14,860,000	\$ 4,350,000	\$ 3,300,000	\$ 28,970,000
TRANSPORTATION SOURCES								
Chapter 90 allocation			\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	
Bonding								
CPA funding			\$ 120,000		\$ 50,000	\$ 100,000		
Grant funding			possible \$200K for Old Route 7 Greenway?		\$ 8,000,000			
Taxes or other								
TOTAL SOURCES								

Capital Infrastructure Needs - Buildings and Grounds

Building	Project	FY2021	FY2022	FY2023	FY2024	FY2025	Total FY21-24
Dewey/Courthouse			\$ 100,000	- EPA Grant cost share			\$ 100,000
DPW: Cemetery Building					\$ 50,000		\$ 50,000
DPW: Highway Garage					\$ 50,000		\$ 50,000
Fire Station: Gt Barrington					\$ 100,000		\$ 100,000
Housatonic Community Ctr	Energy efficiency		\$ 20,000				\$ 20,000
Housatonic School	Roof						
	Windows						
	Masonry						
	Remediation						
	Parking lot improvements						
Mason Library	Exterior steps repair	\$ 600,000					\$ 600,000
	Front entry portico repair		\$ 80,000				\$ 80,000
	Security system & cameras						
Police Station	Boiler and furnace, windows and insulation			\$ 35,000			\$ 35,000
Ramsdell Library	ADA Accessibility Upgrades						
	HVAC System, Furnace	\$ 300,000					\$ 300,000
	Building Improvements - general						
Senior Center	Parking lot, including lighting	*see street/road budget					
Town Hall	Elevator repairs	\$ 160,000					\$ 160,000
	Parking lot	*see street/road budget					
	Meeting room improvements	\$ 10,000					\$ 10,000
	Furniture and carpet replacement	\$ 20,000					\$ 20,000
	Campus / town green redesign		\$ 80,000	\$ 255,000			\$ 335,000
	Historic monuments restoration/preservation						\$ -
	Boiler		\$ 150,000				\$ 150,000
	Window upgrades						\$ -
	Masonry repairs		\$ 90,000	\$ 125,000			\$ 215,000
							\$ -
Placeholder - general improvements as needed					\$ 250,000	\$ 220,000	\$ 470,000
Total		\$ 1,090,000	\$ 520,000	\$ 415,000	\$ 450,000	\$ 220,000	\$ 2,695,000

Capital Infrastructure Needs - Parks and Open Space

Park	Project	FY2021	FY2022	FY2023	FY2024	FY2025	Total FY21-25
Bubriskie Park (Housatonic)							
Castronova Park							
Gilmore Park							
Giggle Park							
Lake Mansfield Beach							
Memorial Field							
	Backstop, dugouts, fences	\$ 100,000					\$ 100,000
Newsboy Park							
Old Maid's							
Olympian Meadow							
Park Street Park							
Parrish Park							
South Street Park							
Stanley Park							
Weir Park (Belcher Sq.)							
Various Parks & Playgrounds							
	swings, equipment, benches etc	\$ 60,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 240,000
Total		\$ 160,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 340,000

Capital Infrastructure Needs - Technology

Building	Project	FY2021	FY2022	FY2023	FY2024	FY2025	FY21-25
Town Hall				\$ 75,000			\$ 75,000
	Audio/Visual upgrades	\$ 10,000					\$ 10,000
	Smartboards	\$ 13,000					\$ 13,000
Fire Station	Smartboard replacement	\$ 6,500					\$ 6,500
Police Station	Smartboard replacement	\$ 6,500					\$ 6,500
Libraries							
Senior Center							
	Total	\$ 36,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 111,000

Capital Infrastructure Needs - Equipment

Department	Project	FY2021	FY2022	FY2023	FY2024	FY2025	FY21-FY25
Police	New Radios (6)	\$ 46,500					\$ 46,500
Fire	L-1, Thermal Imaging Camera	\$ 10,500					\$ 10,500
	E-5, Jaws of Life	\$ 25,000					\$ 25,000
	Electronic Sign	\$ 11,000					\$ 11,000
	Total Fire	\$ 46,500					\$ 46,500
General			\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000
Totals		\$ 93,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 133,000

Capital Infrastructure Needs - Vehicles

Dept	Veh. Des. No.	Vehicle Model Year	Equipment (GVW in lbs.)	Estimated Service Life (Years)	Year to Replace	Estimated Replacement Cost					
						FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
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			\$ 110,000			
	H-5	2012	Dump Truck F-550 (17,500)	8	2020						
	H-6	2011	Dump Truck 4600 (43,000)	10	2021	\$ 230,000					
	H-7	2012	Dump Truck F-550 (17,500)	8	2020						
	H-8	2016	Pickup Truck F-350 (10,000)	8	2024				\$ 55,000		
	H-9	2012	Dump Truck F-450 (16,000)	8	2020						
	H-10	2005	Dump Truck DT466 (41,000)	10							
	M-1	2015	Service Truck F-350 (10,000)	10	2025					\$ 100,000	
	M-2	2006	Service Truck F-350 (10,000)	10							
			2013	Sidewalk Plow/Sander	11	2024				\$ 130,000	
		L1	2014	Loader	10	2024				\$ 180,000	
		H	2008	Combination Loader/Backhoe	15	2023			\$ 100,000		
		H	2008	Roadside Mower	15	2023	\$ 180,000				
			2011	Roller-1 ton purchased used 2011 4-ton Hot Box	10	2021	\$ 30,000				
		2017	Bobcat (Skid Steer) Loader Wood Chipper	10							
Highway Subtotal:						\$ 440,000	\$ -	\$ 210,000	\$ 365,000	\$ 100,000	\$ -
Cemetery, Parks, & Grounds	C-1	2017	Dump Truck F-550 (19,500)	8							
	C-2	2015	Pickup Truck F-450 (16,000)	8					\$ 100,000		
		2005	Backhoe (Kabota)	15							
		2016	Zero Turn Mower No. 1	8				\$ 16,500			
		2015	Zero Turn Mower No. 2	8					\$ 16,500		
		2013	Zero Turn Mower No. 3	8		\$ 16,000					
		2011	Zero Turn Mower No. 4	8		\$ 16,000					
		2018	Stand on leaf blower								
Cemetery Subtotal:						\$32,000	\$0	\$16,500	\$16,500	\$100,000	\$0
Police	P	2015	Cruiser #3831			\$60,000			\$75,000		
	P	2015	Cruiser Car #10	5	2020				\$75,000		
	P	2014	Cruiser #3830				\$75,000			\$75,000	
	P	2013	Cruiser #535	6	2019		\$71,000				\$75,000
	P	2012	Cruiser Car #1	6	2018			\$75,000			
	P	2010	Cruiser Car #K-9 Unit Admin Car			\$65,000				\$75,000	
Police Subtotal:						\$125,000	\$146,000	\$75,000	\$150,000	\$75,000	\$150,000
Fire	F	2014	Fire Ladder No. 1	24	2038						
	F	2000	Fire Engine No. 2	24	2024						
	F	2010	Fire Engine No. 3	24	2034						
	F	2017	Fire Engine No. 4	24	2041						
	F	2000	Fire Engine No. 5	24	2024				250000		
	F	1984	Fire Engine No. 6	24	2008						
	F	2010	Truck No. 7	24	2034						
	F	2017	Truck No. 8	24	2041						
	F	2003	Brush Truck	24	no replcmnt scheduled						
	F	2015	Car 1 (Chief's Vehicle)	10	2025					\$75,000	
F	2004	Car 8 (EMS/Service Vehicle)	10	2021	\$60,000						
Fire Subtotal:						\$60,000	\$0	\$0	\$250,000	\$75,000	\$0
Total:						\$657,000	\$146,000	\$301,500	\$781,500	\$350,000	\$150,000

Capital Infrastructure Needs - Enterprise Fund (Wastewater)

Vehicles							
Dept.	Veh. Des. No.	Vehicle Model Year	Equipment (GVW in lbs.)	Estimated Service Life (Years)	Year to Replace	Proposed Replacement	Cost Estimate
Wastewater	S-2	2011	service truck	8	2019	F350 (with plow, crane, service body)	\$ 90,000
Total Vehicles							\$ 90,000
Projects	Scope	Notes		FY21	FY22	Future years	
I & I study				\$ 200,000			
Sewer at Maple/Main intersection				\$ 400,000			
			Total	\$ 600,000			
TOTAL				\$ 690,000			

FY2021 Special Articles - Financial

	Article	Purpose	Proposed Amount
1	Community Impact Funding	Utilize the community impact money the town received from the sale of retail marijuana in FY19 to fund various community programs/needs in accordance with CCC guidelines.	\$ 185,000.00
2	Emergency Medical Services	Request for an annual subsidy from each of the towns that Southern Berkshire Ambulance serves, based on a three-year average call volume in each community.	\$ 132,000.00
3	South County Vocational/Trades Scholarship Fund	Request to fund a South County Vocational Training Trust Scholarship Program with each member community's contribution calculated by total EQV. Terms to be addressed in a five-town IMA. The scholarship proposes to fully fund the tuition, textbooks, transportation and student health insurance (if needed) for qualifying residents.	\$ 65,000.00
4	BHRSD Vocational Tuition and Transportation	Fund the tuition and transportation costs for two Great Barrington students to attend the vocational program at Taconic High School in Pittsfield.	\$ 94,400.00
5	Capital Stabilization	In FY2019, the town voted to establish a Capital Stabilization Fund with the intent of contributing to it annually.	\$ 100,000.00

\$ 576,400.00

Reserve Balances & Excess Levy Capacity

- Certified Free Cash • \$2,931,025
- Stabilization Fund • \$ 280,790
- Capital Stabilization Fund • \$1,000,000
- Excess Levy Capacity (est. FY21) • \$ 778,186
- Sewer Enterprise Retained Earnings • \$4,868,069

Municipal Budget Glossary

Activity Measures: Specific quantitative and qualitative measures of work performed by the department (e.g., total miles of streets cleaned).

Adopted Budget: The budget as approved by Town Meeting.

Amortize: The reduction of debt by regular payments of principal sufficient to retire the debt by maturity.

Amortization Schedule: A schedule of debt service payments separating the portions of payments attributable to principal and interest.

Appropriation: An authorization made by the Town Meeting which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Assessed Valuation: The full and fair market valuation of real and personal property as of January 1 determined by the Town Assessor and reviewed and certified by the State used as a basis for levying property taxes.

Asset: A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of accounting transactions and management's internal accounting controls and is intended to ascertain whether financial statements fairly present financial position and results of operations; test whether transactions have been legally performed; identify areas for possible improvements in accounting practices and procedures; ascertain whether transactions have been recorded accurately and consistently; and ascertain the stewardship of officials responsible for governmental resources.

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

Balance Sheet: A statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

B.I.D.: Business Improvement District

Board of Selectmen: See "Selectboard".

Bond: A written promise to pay a specified sum of money (principal) at a specified date or dates in the future (maturity dates) together with Bond Anticipation Notes (BAN's): Short-term interest bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Budget: A comprehensive financial plan of operation which attempts to rationalize the allocation of limited revenues among competing expenditure requirements for a given time period.

Budget Calendar: The schedule of key dates of milestones which a government follows in the preparation and adoption of the budget.

Budget Document: The written book prepared by the Town Manager and staff which presents the proposed budget to the Selectboard and Finance Committee.

Budget Highlights: An explanation of major changes (increases or decreases) in budgeted amounts (for revenues or expenses) or significant operational data to better clarify public funding justification.

Budget Message: A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains principal budget issues and incorporates the policy and strategic planning directives against the background of financial experience in recent years and presents recommendations made by the Town Manager.

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.

By-Law: A formal legislative enactment of the Town Meeting having the force of law.

Callable Bond: A type of bond with a feature that permits the issuer to pay the obligation before the stated maturity date by giving notice (a "call") of redemption.

Capital Assets: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget: A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget is based on the Capital Improvement Program (CIP).

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 five-year plan designed to provide public and utility facilities (capital improvements) such as roads, sewer lines, parks, libraries, drainage projects and government buildings which are needed to support the Town.

Capital Lease: An agreement that conveys the right to use property, plant, or equipment for a stated period of time.

Capital Outlay: Expenditures for equipment, vehicles or machinery that results in the acquisition or addition to fixed assets with a value over \$10,000.

Capital Project Fund: To account for financial resources to be used for the acquisition or construction of major capital facilities.

Carry Forward: Designated fund balance representing dollars left at the end of one year to be carried forward as revenue in the next year for specified purposes.

Cash Basis: The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

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.

Community Preservation Act Surcharge (CPA Surcharge): A surcharge on real property which provides a dedicated funding source to expand certain community assets such as open space, historic resources, recreational land and community housing.

Contingency Fund: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Cost Accounting: Accounting which assembles and records all costs incurred to carry out a particular activity or to deliver a particular service.

Debt Limit: The maximum amount of General Obligation borrowing allowed by statute to be outstanding.

Debt Service: Payment of interest and repayment of principal to holders of a government's debt instruments (bonds and loans).

Deficit: The excess of an entity's liabilities over its assets (See Fund Balance); the excess of expenditures or expenses over revenues during a single accounting period.

Department: An organizational unit authorized by the Selectboard, responsible for carrying out a major governmental functions, such as Public Safety or Financial Administration.

Department Head: Managers of discrete service programs within the Town, as authorized by the Selectboard reporting to the Town Manager.

Departmental Budget Detail: A budget that focuses upon the goals and objectives of a department.

Depreciation: The portion of the cost of a fixed asset charged as an expense during a particular

period.

Encumbrances: Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Enterprise Fund: A fund established to account for operations financed in a manner similar to a private business enterprise; i.e., where the costs of providing goods and services to the public are financed or recovered through user charges.

Equivalent Dwelling Unit (EDU): An EDU is a cost allocation method to bill the users of the sanitary sewer system when actual usage is either not available or impractical to be used for billing purposes.

Expenditure: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

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.

Fiscal Year: Any consecutive 12-month period designated as the budget year. By statute, the Town of Great Barrington's budget year is July 1st through June 30th.

Fixed Asset: A tangible, operational asset having a useful life of at least two years and an original cost of at least \$10,000.

Forecast: An estimate of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts where revenues equal expenses which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: The excess of current assets over current liabilities for each fund at the end of each fiscal year. A negative fund balance is sometimes called a deficit. For governmental funds, the fund balance is equal to the excess of revenues over expenses for a given fiscal year.

General Fund: A fund containing revenues such as property taxes not designed by law for any one special purpose.

General Obligation Bonds: When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation bonds. The term is usually used to refer to bonds which will be repaid from taxes and other general revenues.

Goals: Written statements which reflect the broad, general purpose of a department or fund.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Impact Fees: Monetary payments made by builders or developers to jurisdictions in order to defray the public costs of providing infrastructure services to the development.

Infrastructure: Facilities, on which the continuance and growth of a community depend, such as roads, sewer lines, etc.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Charges: Charges for services provided to other governments.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements or shared revenues.

Internal Control: A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides that: the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and records and procedures are arranged appropriate to facilitate effective control.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to other departments on a reimbursement basis.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

Labor: Costs related to compensating Town employees including salaries, wages, overtime pay, shift differential, holiday pay and employee benefits costs. Employee benefit costs include social security, retirement, health, dental, and life insurance, and workers compensation.

Levy: To impose taxes, special assessments or service charges for the support of Town activities.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

Manager: Department Head, Division Head, or Town Manager responsible for a department division or fund.

Mandate: Any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive or judicial action as a

direct order or that is required as a condition of aid.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Modified Accrual Basis: The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time the liabilities are incurred. Revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

Municipal Budget (AKA Town Budget): The annual budget for each Fiscal Year as approved by Town Meeting.

Net Cost to General Revenues: Appropriations less assigned (departmental) revenues equals the net amount of expenses paid for through property taxes.

Non-operating Revenues: Revenues incidental to, or by-products of, the fund's primary activities.

Objectives: Statements of expected results that, when achieved, will go toward accomplishing the goals of a departmental fund.

Object of Expenditure: Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include: personal services (salaries and wages); contracted services (utilities, maintenance contracts, travel); supplies and materials; and capital outlays.

Operating Transfer: Transfers of cash or other assets from one Town fund to another Town fund.

Operations and Maintenance: Costs associated with on-going operations; i.e., contractual services, supplies, utilities, maintenance costs, leases, insurance, and materials.

Other Borrowings (aka DEBT): Within the Capital Improvement Program document, a means of designating funding sources requiring the issuance of long-term obligations not involving a pledge of the full faith and credit of the Town.

Permanent Positions: Total number of authorized employees, within departments, including full-time and part-time positions who work on an annual basis.

Principal: The face value of a bond.

Productivity: Maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

Property Tax: A tax levied on the assessed value of real property.

Proprietary Funds: Funds operated like a business and charging user fees including Enterprise and Internal Service Funds.

Public Works Projects: Within the Capital Improvement Program document, those projects which involve infrastructure improvements of direct and measurable benefit to specific properties or geographic areas of the Town.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

Resolution: A formal legislative document of the Selectboard expressing its intent.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue: Financial resources received from taxes, user charges and other levels of government such as state revenue sharing.

Revenue Bonds: When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds.

Revised Budget: The adopted budget plus any legally authorized subsequent budget alterations.

Selectboard: Elected by the voters of the Town, the Selectboard serves as the goal setting, long range planning and policy making body of the Town. They shall review the annual proposed budget and make recommendations with respect thereto. The Town Manager shall present the budget, incorporating recommendations of the Selectmen to the Finance Committee.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Assessments: User fees charged to property owners for the initial cost of public works' improvements directly benefiting those properties.

Special Revenue Funds: To account for the proceeds of specific sources of revenue that is legally restricted to expenditures for specific purposes.

Strategic Planning: A method of priority setting based on establishing goals, objectives and implementation plans.

Surplus: See Fund Balance.

Tax Incremental District (TID or TIF): A legally bounded area of the Town established at a specific date, after which all property taxes levied on additional equalized values are retained by

the district until approved development costs therein are paid.

Tax Levy: The total amount to be raised by general property taxes for the purposes stated in a resolution certified to the Town Treasurer.

Tax Rate: The amount of taxes levied for each \$1,000 of assessed valuation.

Town Manager: The Chief Administrative Officer of the town, responsible to the Selectboard for the effective management of all town affairs under his/her supervision. The Chief Financial Officer of the town responsible for the design and preparation of the municipal budget, filing grant applications, and controlling budget expenditures.

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

Transfers: A budgeted revenue or appropriation to reflect the transfer of dollars from one Town fund to another Town fund. Revenue transfers reflect transfers from other funds. Expenditure transfers reflect transfers to other funds.

Trust Funds: To account for cash set aside in a trustee capacity, such as donations for certain programs.

Unit of Measure: The measure of quantity of a specific product or unit or service.

User Charges: Also known as user fees. The payment of a fee for direct receipt of a public service by the person benefiting from the service.

Voucher: A written document which is evidence of the propriety of a particular transaction and typically indicates the amounts to be affected by the transaction.