



FISCAL 2025 MUNICIPAL BUDGET

July 1, 2024 – June 30, 2025

Town of Great Barrington





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Town Manager

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TOWN OF GREAT BARRINGTON MASSACHUSETTS

OFFICE OF THE TOWN MANAGER

February 6, 2024

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 2025 Operating and Capital Budgets. I am pleased to present a balanced budget with expenditures not exceeding conservative revenue projections while attempting to maintain or increase 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 82% of our budget funded from taxation. Other sources of revenue include local receipts, state aid, certified free cash, and funding from grants.

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

FY25 BUDGET CALENDAR:

| Date: | Time: | Location: |
|-------------------------|--------------|--------------------------------|
| Tuesday February 6th | 6:00 PM | Hybrid (Overview Presentation) |
| Wednesday February 7th | 6:00 PM | Hybrid |
| Tuesday February 13th | 6:00 PM | Hybrid |
| Wednesday February 14th | 6:00 PM | Hybrid |
| Wednesday February 28th | 6:00 PM | Hybrid (Public Hearing) |

PROPOSED FY25 EXPENSES AT-A-GLANCE:

TOWN OPERATING BUDGET: The proposed operating budget for the coming year is \$16,505,858 which is an increase of \$1,886,339 or 12.9% over FY24.

WASTEWATER TREATMENT: The proposed operating budget for the Enterprise Fund is \$3,153,295 which is an increase of \$328,584 or 11.63% over FY24. As an Enterprise Fund, all expenses associated with this budget are funded by the users of the system. The proposed Capital Budget for the Wastewater Treatment Plant (WWTP) is \$2,650,000 this year, to cover the projects noted in tab 7 of your budget books.

CAPITAL BUDGET: The proposed general fund capital budget requests a total authorization of \$10,271,734 this year, with \$1,618,734 in funding expected through other (non-borrowing) revenue sources such as the CPA, grants, and Chapter 90 funding.

SCHOOL ASSESSMENT: The estimated assessment for our share of the Berkshire Hills Regional School District Budget is \$21,040,872, which is an increase of \$770,139 or 3.5% over FY24.

ESTIMATED FY25 REVENUES AT-A-GLANCE:

PROPERTY TAXES: This year's budget assumes that \$30,921,636 of revenue will be collected through local property taxes. An increase of \$3,118,335 or 11.2%.

LOCAL RECEIPTS: This year's budget assumes that \$2,222,500 will be collected through our local revenue streams. This conservative estimate is unchanged from last year, and includes motor vehicle excise taxes, license/permit and inspectional fees, local option taxes from rooms, meals, and the sale of retail marijuana products.

STATE AID: This year's budget assumes that we will receive approximately \$1,428,855 in state aid, an increase of \$38,582 or 2.8%.

FREE CASH: Our available certified free cash is \$10,170,900. Retained Earnings for the Enterprise Fund is certified at \$6,461,206. This year's budget proposes to apply \$3,675,000 in Free Cash to reduce the tax levy, a decrease of \$500,000 or 12% below FY24.

OPERATING BUDGET HIGHLIGHTS AT-A-GLANCE

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

Assessors 01141- This year's budget is proposed to increase by \$35,488 or 17.69%. This is due to an increase in contracted service costs associated with the upcoming FY25 town-wide re-certification year (this occurs every 5 years).

Human Resources (HR) 01152- This year's HR budget reflects an increase of \$36,591 or 86.01%. This sharp increase is a result of our mid-year transition from a part-time Shared HR Director position to a dedicated full-time position after the completion of a 5-town pilot program in FY23 and early FY24. We currently have roughly 130 part and full-time employees.

Buildings and Grounds 01192- Several increases are being proposed in this budget that total \$106,702 or 11.63%. Most are necessary to address needed repairs to our town's many aging buildings, to make equipment repairs, and to provide funding for safety trainings for our public works staff.

Police Department 01210- This budget includes an increase of \$157,087 or 7.91%, being driven mostly by the need to increase salary lines to cover necessary overtime and remain competitive with other Berkshire towns. No new hires are being proposed this year.

Fire Department 01220- Up this year by \$59,798 or 7.13%. The majority of this increase is in salaries (transitioning to a full year fourth firefighter position that was approved last year) and vehicle and equipment maintenance. The maintenance/repairs line has been underfunded for several years. No new hires are being proposed this year.

Building Commissioner/Inspector Department 01241- Recognizing the challenges of recruiting qualified candidates for this department, we transitioned from a two-person Building Department to a Shared Building Department covering permitting and inspectional services for four (4) communities including the towns of Lenox, Lee, and Stockbridge. The department now consists of a Building Commissioner, and three (3) local Building Inspectors in addition to administrative staff. While the increase is steep at \$283,265 or 148.59%, Great Barrington is only responsible for a portion of that total. This will be discussed in more detail during our budget process.

DPW Highways 01422- An increase of \$64,680 or 3.29%. This is primarily attributed to increases in the following lines: street and bridge maintenance and repairs, police details, travel/training, and the Mechanic's tool allowance for maintaining our fleets. No new hires are being proposed this year.

Community Services 01528- This line is eliminated entirely for FY25 due to the need to reduce the proposed budget. This will be discussed in more detail during our budget process. Historical Appropriations: FY17/\$20k, FY18/\$35k, FY19/\$30k, FY20/\$35k, FY21/\$25k, FY22/\$30k, FY23/\$35k and FY24/\$25k.

Council on Aging 01541- This budget was increased by \$69,069 or 38.80%. The majority of the increase is related to two lines---van drivers and outreach services. The van driver line will cover the salaries of two (2) additional drivers for our senior and micro-transit program. It's possible that this will be funded by a grant. The outreach line covers the salary of our Senior Outreach Coordinator.

Debt Service 01752- A sharp increase of \$882,284 or 35.35%. This increase is required to fund the interest on short and long-term bonds and fund debt issuance costs as detailed in the debt service budget.

Retirement 01911- An increase of \$72,798 or 6.29%. This reflects the increase in our Medicare and Retirement Contribution assessments.

CONCLUSION:

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

There's no question in my mind----this was the most difficult budget to draft in my time as your Town Manager. Due to significant increases in fixed costs like debt service, our retirement assessment, insurance expenses, as well increases in our public safety budgets and buildings and grounds maintenance lines, many other budget requests were scaled-back or eliminated altogether in some cases.

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

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

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


Mark A. Pruhenski- Town Manager

Fiscal 2025 Budget Projection

| | FY2024 Town Meeting Budget | FY2024 Budget at Tax Rate | FY2025 Proposed Budget | \$ Change from FY24 Tax Rate | % Change from FY24 Tax Rate |
|---|----------------------------------|---------------------------------|---------------------------|------------------------------------|-----------------------------------|
| REVENUE: | | | | | |
| Tax Levy | \$ 27,159,764 | \$ 27,803,301 | \$ 30,073,275 | \$ 2,269,974 | 8.2% |
| State Aid | \$ 1,379,872 | \$ 1,390,273 | \$ 1,428,855 | \$ 38,582 | 2.8% |
| Local Receipts | \$ 2,222,500 | \$ 2,222,500 | \$ 2,865,036 | \$ 642,536 | 28.9% |
| Enterprise Funds | \$ 2,824,711 | \$ 3,439,111 | \$ 3,153,295 | \$ (285,816) | -8.3% |
| Free Cash to Reduce Tax Levy | \$ 4,175,000 | \$ 4,175,000 | \$ 3,675,000 | \$ (500,000) | -12.0% |
| Retained Earnings/Enterprise Funds | \$ 614,400 | \$ - | \$ 1,150,000 | \$ 1,150,000 | 100.0% |
| Community Preservation Funds | \$ - | \$ 1,320,000 | \$ 1,320,000 | \$ - | 0.0% |
| Free Cash for Special Article/Capital Equipment Funding | \$ 1,595,894 | \$ 1,448,394 | \$ 240,882 | \$ (1,207,512) | -83.4% |
| Other Available Funds (Grants, etc.) | \$ - | \$ 1,698,500 | \$ 1,190,000 | \$ (508,500) | -29.9% |
| TOTAL REVENUE | \$ 39,972,141 | \$ 43,497,079 | \$ 45,096,343 | \$ 1,599,265 | 3.7% |
| TO BE RAISED: | | | | | |
| Town Budget | \$ 14,577,919 | \$ 14,619,519 | \$ 16,378,408 | \$ 1,758,889 | 12.0% |
| School Budget Assessment | \$ 20,333,733 | \$ 20,333,733 | \$ 21,040,872 | \$ 707,139 | 3.5% |
| Special Articles & Capital (Tax Levy) | \$ - | \$ 140,000 | \$ 330,359 | \$ 190,359 | 136.0% |
| From Free Cash | \$ 1,331,894 | \$ 1,448,394 | \$ 240,882 | \$ (1,207,512) | -83.4% |
| From Other Available Funds (Grants, etc.) | \$ 614,400 | \$ 1,698,500 | \$ 1,190,000 | \$ (508,500) | -29.9% |
| Enterprise Fund (Wastewater) | \$ 2,824,711 | \$ 3,439,111 | \$ 3,153,295 | \$ (285,816) | -8.3% |
| From Retained Earnings (Wastewater) | \$ - | \$ - | \$ 1,150,000 | \$ 1,150,000 | 100.0% |
| Community Preservation Funds | \$ - | \$ 1,320,000 | \$ 1,320,000 | \$ - | 0.0% |
| Total Appropriations | \$ 39,682,657 | \$ 42,999,257 | \$ 44,803,816 | \$ 1,804,559 | |
| OTHER AMOUNTS: | | | | | |
| Amounts certified for tax title purposes | \$ - | \$ 25,000 | \$ - | \$ (25,000) | 0.0% |
| State Offsets | \$ 17,981 | \$ 17,981 | \$ 18,448 | \$ 467 | 2.6% |
| Snow & Ice Deficit | \$ - | \$ 158,374 | \$ - | \$ (158,374) | 0.0% |
| Berkshire Regional Planning Assessment | \$ 6,108 | \$ 6,106 | \$ - | \$ (6,106) | -100.0% |
| Other Deficits to be Raised (Grants, etc.) | \$ - | \$ - | \$ - | \$ - | 0.0% |
| | \$ 24,089 | \$ 207,461 | \$ 18,448 | \$ (189,013) | -91.1% |
| State Assessments | \$ 65,395 | \$ 65,395 | \$ 74,079 | \$ 8,684 | 13.3% |
| Abatements/Exemptions | \$ 200,000 | \$ 224,966 | \$ 200,000 | \$ (24,966) | -11.1% |
| TOTAL TO BE RAISED | \$ 39,972,141 | \$ 43,497,079 | \$ 45,096,343 | \$ 1,599,265 | 3.7% |

Estimated Local Receipts

| | FY2023 Actuals | FY2025 Estimate |
|---------------------------------------|---------------------------|----------------------------|
| Motor Vehicle Excise | \$ 969,771 | \$ 820,000 |
| Other Excise | | |
| - Room Occupancy | \$ 968,419 | \$ 700,000 |
| - Meals | \$ 361,940 | \$ 208,000 |
| - Cannabis | \$ 1,345,557 | \$ - |
| Penalties/Interest on Taxes | \$ 262,711 | \$ 120,000 |
| Payment in Lieu of Taxes | \$ 32,295 | \$ 7,500 |
| Fees | \$ 157,147 | \$ 200,950 |
| - Cannabis Impact Fee | \$ 840,468 | \$ - |
| Rentals | \$ 125,015 | \$ 120,000 |
| Other Departmental Revenue | \$ 67,766 | \$ 65,000 |
| Licenses & Permits | \$ 357,403 | \$ 414,050 |
| Fines & Forfeits | \$ 33,972 | \$ 34,000 |
| Investment Income | \$ 268,599 | \$ 175,536 |
| Miscellaneous Non-Recurring | \$ 119,112 | \$ - |
| Total Estimated Local Receipts | \$ 5,910,175 | \$ 2,865,036 |


\$ 3,045,139

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

UPDATED 02/28/24

FY2025 Preliminary Cherry Sheet Estimates - Great Barrington

| PROGRAM | FY2024 Cherry Sheet Estimate | FY2025 Governor's Local Aid Proposal | FY2025 House Budget Proposal | FY2025 Senate Budget Proposal | FY2025 Conference Committee |
|---|------------------------------|--------------------------------------|------------------------------|-------------------------------|-----------------------------|
| Education Receipts: | | | | | |
| Chapter 70 | 0 | 0 | | | |
| School Transportation | 0 | 0 | | | |
| Charter Tuition Reimbursement | 0 | 0 | | | |
| Smart Growth School Reimbursement | 0 | 0 | | | |
| Offset Receipts: | | | | | |
| School Choice Receiving Tuition | 0 | 0 | | | |
| Sub-Total, All Education Items: | 0 | 0 | | | |
| General Government: | | | | | |
| Unrestricted Gen Gov't Aid | 907,255 | 934,473 | | | |
| Local Share of Racing Taxes | 0 | 0 | | | |
| Regional Public Libraries | 0 | 0 | | | |
| Veterans Benefits | 34,974 | 40,812 | | | |
| Exemp: VBS and Elderly | 28,761 | 31,911 | | | |
| State Owned Land | 401,302 | 403,211 | | | |
| Offset Receipts: | | | | | |
| Public Libraries | 17,981 | 18,448 | | | |
| Sub-Total, All General Government: | 1,390,273 | 1,428,855 | | | |
| Total Estimated Receipts: | 1,390,273 | 1,428,855 | | | |
| County Assessments: | | | | | |
| County Tax | 0 | 0 | | | |
| Suffolk County Retirement | 0 | 0 | | | |
| Sub-Total, County Assessments: | 0 | 0 | | | |
| State Assessments and Charges: | | | | | |
| Retired Employees Health Insurance | 0 | 0 | | | |
| Retired Teachers Health Insurance | 0 | 0 | | | |
| Mosquito Control Projects | 0 | 0 | | | |
| Air Pollution Districts | 2,763 | 2,832 | | | |
| Metropolitan Area Planning Council | 0 | 0 | | | |
| Old Colony Planning Council | 0 | 0 | | | |
| RMV Non-Renewal Surcharge | 3,680 | 7,160 | | | |
| Sub-Total, State Assessments: | 6,443 | 9,992 | | | |
| Transportation Authorities: | | | | | |
| MBTA | 0 | 0 | | | |
| Boston Metro. Transit District | 0 | 0 | | | |
| Regional Transit | 58,952 | 64,087 | | | |
| Sub-Total, Transp Authorities: | 58,952 | 64,087 | | | |
| Annual Charges Against Receipts: | | | | | |
| Multi-Year Repayment Program | 0 | 0 | | | |
| Special Education | 0 | 0 | | | |
| Sub-Total, Annual Charges: | 0 | 0 | | | |
| Tuition Assessments: | | | | | |
| School Choice Sending Tuition | 0 | 0 | | | |
| Charter School Sending Tuition | 0 | 0 | | | |
| Sub-Total, Tuition Assessments: | 0 | 0 | | | |
| Total All Estimated Charges: | 65,395 | 74,079 | | | |



MA Department of Revenue

Division of Local Services
Final Municipal Cherry Sheet Estimates
Data current as 8/9/2023

C.S. 1-ER Commonwealth of Massachusetts Department of Revenue FY2024
NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS
General Laws, Chapter 58, Section 25A

Great Barrington

A. EDUCATION

Distributions and Reimbursements

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

Offset Items - Reserve for Direct Expenditure:

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

B. GENERAL GOVERNMENT:

Distributions and Reimbursements

| | |
|-------------------------------------|---------|
| Unrestricted General Government Aid | 907,255 |
| Local Share of Racing Taxes | 0 |
| Regional Public Libraries | 0 |
| Veterans Benefits | 34,974 |
| Exemp: VBS and Elderly | 28,761 |
| State Owned Land | 401,302 |

Offset Items - Reserve for Direct Expenditure:

| | |
|---|------------------|
| Public Libraries | 17,981 |
| Sub-Total, All General Government: | 1,390,273 |

C. TOTAL ESTIMATED RECEIPTS: **1,390,273**

C.S. 1-ER Commonwealth of Massachusetts Department of Revenue FY2024
NOTICE TO ASSESSORS OF ESTIMATED CHARGES
General Laws, Chapter 59, Section 21

Great Barrington

A. COUNTY ASSESSMENTS:

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

B. STATE ASSESSMENTS AND CHARGES:

| | |
|--------------------------------------|--------------|
| Retired Employees Health Insurance | 0 |
| Retired Teachers Health Insurance | 0 |
| Mosquito Control Projects | 0 |
| Air Pollution Districts | 2,763 |
| Metropolitan Area Planning Council | 0 |
| Old Colony Planning Council | 0 |
| RMV Non-Renewal Surcharge | 3,680 |
| Sub-Total, State Assessments: | 6,443 |

C. TRANSPORTATION AUTHORITIES:

| | |
|---|---------------|
| MBTA | 0 |
| Boston Metro. Transit District | 0 |
| Regional Transit | 58,952 |
| Sub-Total, Transportation Assessments: | 58,952 |

D. ANNUAL CHARGES AGAINST RECEIPTS:

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

E. TUITION ASSESSMENTS:

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

F. TOTAL ESTIMATED CHARGES:

65,395



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Receipts

| General Government | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Unrestricted General Government Aid | 675,303 | 699,614 | 729,697 | 758,155 | 784,690 | 805,877 | 805,877 | 834,083 | 879,123 | 907,255 |
| Local Share of Racing Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Regional Public Libraries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Urban Revitalization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Veterans Benefits | 100,508 | 101,059 | 100,909 | 96,319 | 71,747 | 97,938 | 54,299 | 63,215 | 61,535 | 34,974 |
| Exemp: VBS and Elderly | 25,454 | 24,958 | 26,267 | 25,350 | 23,792 | 22,061 | 39,505 | 34,703 | 34,143 | 28,761 |
| State Owned Land | 188,519 | 188,519 | 186,526 | 186,384 | 234,961 | 248,949 | 255,425 | 280,459 | 359,995 | 401,302 |
| General Government Offset Item | - | - | - | - | - | - | - | - | - | - |
| Public Libraries | 11,756 | 11,885 | 12,238 | 11,761 | 11,915 | 12,543 | 14,808 | 15,075 | 15,581 | 17,981 |
| Total General Government | - | - | - | - | - | - | - | - | - | - |
| Sub-Total, All General Government | 1,001,540 | 1,026,035 | 1,055,637 | 1,077,969 | 1,127,105 | 1,187,368 | 1,169,914 | 1,227,535 | 1,350,377 | 1,390,273 |
| Total | - | - | - | - | - | - | - | - | - | - |
| Total Estimated Receipts | 1,001,540 | 1,026,035 | 1,055,637 | 1,077,969 | 1,127,105 | 1,187,368 | 1,169,914 | 1,227,535 | 1,350,377 | 1,390,273 |

State Assessments and Charges

| Programs: | - | - | - | - | - | - | - | - | - | - |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Retired Employees Health Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retired Teachers Health Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mosquito Control Projects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Air Pollution | 2,577 | 2,593 | 2,658 | 2,597 | 2,653 | 2,593 | 2,629 | 2,641 | 2,723 | 2,763 |
| Metropolitan Area Planning Council | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Old Colony Planning Council | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RMV Non-Renewal Surcharge | 4,980 | 4,980 | 4,980 | 5,100 | 5,100 | 4,600 | 4,800 | 4,800 | 4,200 | 3,680 |
| Sub-Total, State Assessments: | 7,557 | 7,573 | 7,638 | 7,697 | 7,753 | 7,193 | 7,429 | 7,441 | 6,923 | 6,443 |
| Transportation Authorities | - | - | - | - | - | - | - | - | - | - |
| Programs: | - | - | - | - | - | - | - | - | - | - |
| MBTA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Boston Metro. Transit District | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Regional Transit | 62,237 | 63,793 | 64,310 | 63,739 | 65,342 | 71,959 | 75,652 | 54,202 | 57,572 | 58,952 |
| Sub-Total, Transportation Assessments: | 62,237 | 63,793 | 64,310 | 63,739 | 65,342 | 71,959 | 75,652 | 54,202 | 57,572 | 58,952 |
| Total | - | - | - | - | - | - | - | - | - | - |
| Total Estimated Charges | 69,794 | 71,366 | 71,948 | 71,436 | 73,095 | 79,152 | 83,081 | 61,643 | 64,495 | 65,395 |

**TOWN OF GREAT BARRINGTON
AGGREGATE DEBT SERVICE**

| | GENERAL FUND | | | CPA | | | WASTEWATER | | |
|---------------|-------------------------|------------------------|-------------------------|----------------------|----------------------|----------------------|------------------------|------------------------|-------------------------|
| | PRINCIPAL | INTEREST | TOTAL P&I | PRINCIPAL | INTEREST | TOTAL P&I | PRINCIPAL | INTEREST | TOTAL P&I |
| FY2024 | \$ 1,660,000.00 | \$ 269,805.04 | \$ 1,929,805.04 | \$ - | \$ - | \$ - | \$ 537,868.91 | \$ 158,480.80 | \$ 696,349.71 |
| FY2025 | 2,101,050.00 | 864,462.51 | 2,965,512.51 | 36,600.00 | 33,472.45 | 70,072.45 | 679,082.78 | 241,999.16 | 921,081.94 |
| FY2026 | 2,015,000.00 | 567,173.84 | 2,582,173.84 | 35,000.00 | 20,262.50 | 55,262.50 | 670,790.26 | 189,276.26 | 860,066.52 |
| FY2027 | 1,860,000.00 | 492,473.80 | 2,352,473.80 | 35,000.00 | 18,512.50 | 53,512.50 | 645,044.33 | 170,310.46 | 815,354.79 |
| FY2028 | 1,450,000.00 | 422,848.80 | 1,872,848.80 | 35,000.00 | 16,762.50 | 51,762.50 | 599,500.00 | 153,584.56 | 753,084.56 |
| FY2029 | 1,250,000.00 | 365,148.80 | 1,615,148.80 | 35,000.00 | 15,012.50 | 50,012.50 | 579,159.24 | 138,319.56 | 717,478.80 |
| FY2030 | 1,195,000.00 | 315,473.80 | 1,510,473.80 | 30,000.00 | 13,387.50 | 43,387.50 | 584,031.06 | 123,736.38 | 707,767.44 |
| FY2031 | 1,165,000.00 | 269,423.80 | 1,434,423.80 | 30,000.00 | 11,887.50 | 41,887.50 | 594,115.43 | 109,705.76 | 703,821.19 |
| FY2032 | 1,080,000.00 | 227,423.80 | 1,307,423.80 | 30,000.00 | 10,387.50 | 40,387.50 | 604,420.36 | 96,148.46 | 700,568.82 |
| FY2033 | 1,070,000.00 | 188,021.30 | 1,258,021.30 | 30,000.00 | 8,887.50 | 38,887.50 | 614,947.83 | 82,387.54 | 697,335.37 |
| FY2034 | 845,000.00 | 149,148.80 | 994,148.80 | 30,000.00 | 7,387.50 | 37,387.50 | 610,705.83 | 68,723.60 | 679,429.43 |
| FY2035 | 795,000.00 | 118,511.30 | 913,511.30 | 30,000.00 | 6,037.50 | 36,037.50 | 621,695.35 | 55,449.48 | 677,144.83 |
| FY2036 | 700,000.00 | 89,318.80 | 789,318.80 | 30,000.00 | 4,687.50 | 34,687.50 | 632,926.39 | 41,798.06 | 674,724.45 |
| FY2037 | 585,000.00 | 59,518.80 | 644,518.80 | 30,000.00 | 3,187.50 | 33,187.50 | 382,601.93 | 27,489.54 | 410,091.47 |
| FY2038 | 380,000.00 | 38,043.80 | 418,043.80 | 30,000.00 | 1,837.50 | 31,837.50 | 105,000.00 | 18,462.50 | 123,462.50 |
| FY2039 | 255,000.00 | 25,803.18 | 280,803.18 | 30,000.00 | 618.75 | 30,618.75 | 105,000.00 | 15,228.13 | 120,228.13 |
| FY2040 | 120,000.00 | 18,706.28 | 138,706.28 | - | - | - | 105,000.00 | 11,959.38 | 116,959.38 |
| FY2041 | 120,000.00 | 14,225.00 | 134,225.00 | - | - | - | 105,000.00 | 8,587.50 | 113,587.50 |
| FY2042 | 100,000.00 | 9,775.00 | 109,775.00 | - | - | - | 55,000.00 | 5,675.00 | 60,675.00 |
| FY2043 | 85,000.00 | 5,737.50 | 90,737.50 | - | - | - | 50,000.00 | 3,375.00 | 53,375.00 |
| FY2044 | 85,000.00 | 1,912.50 | 86,912.50 | - | - | - | 50,000.00 | 1,125.00 | 51,125.00 |
| | \$ 18,916,050.00 | \$ 4,512,956.45 | \$ 23,429,006.45 | \$ 476,600.00 | \$ 172,328.70 | \$ 648,928.70 | \$ 8,931,889.70 | \$ 1,721,822.13 | \$ 10,653,711.83 |

FY2025 Debt Schedule

| | Issue Date | Term | Maturity Date | Amount of Original Issue | 07/01/24 Balance | Principal | Interest | Interest | FY25 Debt Service | 06/30/25 Balance |
|------------------------------------|------------|------|---------------|--------------------------|------------------|-----------------|---------------|---------------|-------------------|------------------|
| General Fund: | | | | | | | | | | |
| FY2014 Bond | 8/1/2013 | 15 | 6/1/2028 | \$ 3,281,600.00 | \$ 335,000.00 | \$ 90,000.00 | \$ 5,325.00 | \$ 5,325.00 | \$ 100,650.00 | \$ 245,000.00 |
| FY2016 Bond | 5/26/2016 | 10 | 6/15/2027 | \$ 4,725,000.00 | \$ 1,205,000.00 | \$ 425,000.00 | \$ 12,050.00 | \$ 12,050.00 | \$ 449,100.00 | \$ 780,000.00 |
| FY2018 Bond | 10/26/2017 | 15 | 4/15/2033 | \$ 3,365,000.00 | \$ 1,765,000.00 | \$ 250,000.00 | \$ 25,000.02 | \$ 25,000.02 | \$ 300,000.04 | \$ 1,515,000.00 |
| FY2021 Bond | 1/26/2021 | 20 | 7/15/2040 | \$ 4,027,099.00 | \$ 2,760,000.00 | \$ 390,000.00 | \$ 36,490.00 | \$ 32,590.00 | \$ 459,080.00 | \$ 2,370,000.00 |
| FY2022 Bond | 11/17/2021 | 20 | 11/15/2041 | \$ 2,511,900.00 | \$ 2,760,000.00 | \$ 235,000.00 | \$ 34,125.00 | \$ 28,250.00 | \$ 297,375.00 | \$ 2,525,000.00 |
| FY2023 Bond | 11/16/2023 | 20 | 11/15/2043 | \$ 9,176,050.00 | \$ 9,176,050.00 | \$ 711,050.00 | \$ 443,610.57 | \$ 204,646.90 | \$ 1,359,307.47 | \$ 8,465,000.00 |
| | | | | | \$ 18,001,050.00 | \$ 2,101,050.00 | \$ 556,600.59 | \$ 307,861.92 | \$ 2,965,512.51 | \$ 15,900,000.00 |
| ↓ | | | | | | | | | | |
| \$864,462.51 | | | | | | | | | | |
| Community Preservation Act: | | | | | | | | | | |
| FY2023 Bond | 11/16/2023 | 20 | 11/16/2023 | \$ 476,600.00 | \$ 476,600.00 | \$ 36,600.00 | \$ 22,903.70 | \$ 10,568.75 | \$ 70,072.45 | \$ 440,000.00 |
| | | | | | \$ 476,600.00 | \$ 36,600.00 | \$ 22,903.70 | \$ 10,568.75 | \$ 70,072.45 | \$ 440,000.00 |
| ↓ | | | | | | | | | | |
| \$33,472.45 | | | | | | | | | | |
| Wastewater: | | | | | | | | | | |
| FY2014 Bond | 8/1/2013 | 15 | 6/1/2028 | \$ 268,600.00 | \$ 80,000.00 | \$ 20,000.00 | \$ 1,275.00 | \$ 1,275.00 | \$ 22,550.00 | \$ 60,000.00 |
| FY2021 Bond | 1/26/2021 | 20 | 7/15/2040 | \$ 962,901.00 | \$ 800,000.00 | \$ 55,000.00 | \$ 9,282.50 | \$ 8,732.50 | \$ 73,015.00 | \$ 745,000.00 |
| FY2022 Bond | 11/17/2021 | 20 | 11/15/2041 | \$ 308,100.00 | \$ 195,000.00 | \$ 50,000.00 | \$ 3,850.00 | \$ 2,600.00 | \$ 56,450.00 | \$ 145,000.00 |
| FY2023 Bond | 11/16/2023 | 20 | 11/15/2043 | \$ 1,397,350.00 | \$ 1,397,350.00 | \$ 137,350.00 | \$ 66,594.49 | \$ 29,956.25 | \$ 233,900.74 | \$ 1,260,000.00 |
| MCWT CW 12-23 | 2/11/2016 | 20 | 2/11/2026 | \$ 4,210,000.00 | \$ 2,739,347.00 | \$ 202,261.00 | \$ 27,393.47 | \$ 27,393.47 | \$ 257,047.94 | \$ 2,537,086.00 |
| MCWT CWP 15-24 (refinanced) | 4/11/2019 | 18 | 1/15/2037 | \$ 4,188,163.00 | \$ 3,182,323.78 | \$ 214,471.78 | \$ 31,823.24 | \$ 31,823.24 | \$ 278,118.26 | \$ 2,967,852.00 |
| MCWT CWP 21-53* | 11/15/2023 | 20 | 7/15/2043 | \$ 4,508,962.00 | \$ 4,508,962.00 | \$ - | \$ - | \$ 15,029.87 | \$ 15,029.87 | \$ 4,508,962.00 |
| | | | | | \$ 12,902,982.78 | \$ 679,082.78 | \$ 140,218.70 | \$ 116,810.33 | \$ 936,111.81 | \$ 12,223,900.00 |
| ↓ | | | | | | | | | | |
| \$257,029.03 | | | | | | | | | | |
| | | | | | \$ 31,380,632.78 | \$ 2,816,732.78 | \$ 719,722.99 | \$ 435,241.00 | \$ 3,971,696.77 | \$ 28,563,900.00 |

| | | |
|-----------------|---|-------------------------|
| MCWT CW 12-23 | additional costs of \$4,405.96 for FY25 admin fees | (2 pymts of \$2,202.98) |
| MCWT CWP 15-24 | additional costs of \$5,088.36 for FY25 admin fees | (2 pymts of \$2,544.18) |
| MCWT CWP 21-53* | additional costs of \$3,381.72 for FY25 admin fees & \$24,799.29 loan origination fee | |

*Mass Clean Water Trust has estimated these Bonds will be issued in November 2024.

Please Note: FY2025 Debt Service Budget within Tab 6 includes amounts above for issued debt plus the estimated amount for interest for a Bond Anticipation Note in FY2024 and a Bond to be issued in FY2025.

Town of Great Barrington, Massachusetts
Fiscal Year 2025 Projected Principal and Interest Payment List
as of January 9, 2024
 Non-Exempt General Fund

Aggregate Debt Service

| Date | Issue : Purpose | Principal | Interest | Total P+I |
|------------|---|---------------------|--------------------|---------------------|
| 07/15/2024 | January 26 2021 : Streets/Roads/ Sidewalks I (I) | 80,000.00 | 9,287.50 | 89,287.50 |
| | January 26 2021 : Streets/Roads/ Sidewalks II (I) | 35,000.00 | 4,235.00 | 39,235.00 |
| | January 26 2021 : Highway Dump Truck I (I) | 25,000.00 | 750.00 | 25,750.00 |
| | January 26 2021 : Technology I (I) | 10,000.00 | 650.00 | 10,650.00 |
| | January 26 2021 : Technology II (I) | 5,000.00 | 325.00 | 5,325.00 |
| | January 26 2021 : Highway Dump Truck II (I) | 30,000.00 | 1,500.00 | 31,500.00 |
| | January 26 2021 : Highway Storage Garage (I) | 5,000.00 | 635.00 | 5,635.00 |
| | January 26 2021 : Highway Storage Facility (I) | 10,000.00 | 1,935.00 | 11,935.00 |
| | January 26 2021 : Road and Sidewalk Improvement Engineering (I) | 25,000.00 | 2,720.00 | 27,720.00 |
| | January 26 2021 : Division St Bridge Repairs (I) | 20,000.00 | 2,427.50 | 22,427.50 |
| | January 26 2021 : Street Improvements (I) | 35,000.00 | 4,672.50 | 39,672.50 |
| | January 26 2021 : Police Cruisers (2) (I) | 25,000.00 | 250.00 | 25,250.00 |
| | January 26 2021 : Dump Trucks (3) (I) | 45,000.00 | 2,925.00 | 47,925.00 |
| | January 26 2021 : Portable Radios (6) - Police Department (I) | 5,000.00 | 425.00 | 5,425.00 |
| | January 26 2021 : Turnout Gear - Fire Department (I) | 10,000.00 | 675.00 | 10,675.00 |
| | January 26 2021 : Telecommunication System Upgrades (I) | 5,000.00 | 50.00 | 5,050.00 |
| | January 26 2021 : Park and Open Space Improvements (I) | 5,000.00 | 425.00 | 5,425.00 |
| | January 26 2021 : Building Improvements (IE) | 5,000.00 | 667.50 | 5,667.50 |
| | January 26 2021 : Various Building Improvements II (IE) | 10,000.00 | 1,935.00 | 11,935.00 |
| | Subtotal | \$390,000.00 | \$36,490.00 | \$426,490.00 |
| 10/15/2024 | October 26 2017 : Bridge Reconstruction (I) | - | 9,405.00 | 9,405.00 |
| | October 26 2017 : Public Way (I) | - | 4,611.63 | 4,611.63 |
| | October 26 2017 : Departmental Equipment 1 (I) | - | 99.75 | 99.75 |
| | October 26 2017 : Departmental Equipment 2 (I) | - | 708.75 | 708.75 |
| | October 26 2017 : Departmental Equipment - Public Works (I) | - | 1,053.50 | 1,053.50 |
| | October 26 2017 : Computer Hardware (I) | - | 191.63 | 191.63 |
| | October 26 2017 : Building Remodeling 1 (IE) | - | 3,290.63 | 3,290.63 |
| | October 26 2017 : Building Remodeling 2 (IE) | - | 489.13 | 489.13 |
| | October 26 2017 : Departmental Equipment - Fire (IE) | - | 5,150.00 | 5,150.00 |
| | Subtotal | - | \$25,000.02 | \$25,000.02 |
| 11/15/2024 | November 17 2021 : Division St Bridge Repairs (I) | 15,000.00 | 2,350.00 | 17,350.00 |
| | November 17 2021 : Christian Hill Road Culverts (I) | 10,000.00 | 1,850.00 | 11,850.00 |
| | November 17 2021 : St. James Place/Taconic Roadway (I) | 20,000.00 | 3,375.00 | 23,375.00 |
| | November 17 2021 : Street Improvements (I) | 40,000.00 | 7,075.00 | 47,075.00 |
| | November 17 2021 : EMS/Service Vehicle (I) | 10,000.00 | 800.00 | 10,800.00 |
| | November 17 2021 : Jaws of Life (fire dept) (I) | 5,000.00 | 250.00 | 5,250.00 |
| | November 17 2021 : Dump Truck with Plow & Sander (I) | 35,000.00 | 3,425.00 | 38,425.00 |
| | November 17 2021 : Roadside Mower (I) | 20,000.00 | 2,625.00 | 22,625.00 |
| | November 17 2021 : Mowers (I) | 5,000.00 | 250.00 | 5,250.00 |
| | November 17 2021 : 1-Ton Roller (I) | 5,000.00 | 500.00 | 5,500.00 |
| | November 17 2021 : Engineering (I) | 15,000.00 | 2,675.00 | 17,675.00 |
| | November 17 2021 : Old Route 7 Greenway Path (I) | 20,000.00 | 3,450.00 | 23,450.00 |
| | November 17 2021 : Lake Mansfield Road Engineering (I) | 5,000.00 | 675.00 | 5,675.00 |
| | November 17 2021 : Building Improvements (IE) | 10,000.00 | 1,950.00 | 11,950.00 |
| | November 17 2021 : Ramsdell Library HVAC System/Furnace (IE) | 5,000.00 | 1,225.00 | 6,225.00 |
| | November 17 2021 : Selectboard Meeting Room Improvements (IE) | 5,000.00 | 250.00 | 5,250.00 |
| | November 17 2021 : Transfer Station Improvements (IE) | 5,000.00 | 725.00 | 5,725.00 |
| | November 17 2021 : Housatonic Fire Station Repairs (IE) | 5,000.00 | 675.00 | 5,675.00 |
| | November 16 2023 : Stormwater Systems (I) | 15,000.00 | 12,091.32 | 27,091.32 |
| | November 16 2023 : Division St Bridge Repairs 1 (I) | 135,000.00 | 83,467.50 | 218,467.50 |
| | November 16 2023 : Division St Bridge Repairs 2 (I) | 18,000.00 | 9,872.50 | 27,872.50 |
| | November 16 2023 : Christian Hill Culvert 1 (I) | 10,000.00 | 4,936.25 | 14,936.25 |
| | November 16 2023 : Christian Hill Culvert 2 (I) | 5,000.00 | 2,941.81 | 7,941.81 |
| | November 16 2023 : Christian Hill Culvert 3 (I) | 7,000.00 | 2,343.47 | 9,343.47 |

| | | | | |
|------------|---|---------------------|---------------------|-----------------------|
| | November 16 2023 : Street/Bridge Repair Engineering (I) | 10,000.00 | 4,886.39 | 14,886.39 |
| | November 16 2023 : Bridge Engineering (I) | 10,000.00 | 5,696.63 | 15,696.63 |
| | November 16 2023 : Street Improvements 1 (I) | 65,000.00 | 39,290.56 | 104,290.56 |
| | November 16 2023 : Street Improvements 2 (I) | 10,000.00 | 6,332.36 | 16,332.36 |
| | November 16 2023 : Parks Equipment (I) | 5,000.00 | 2,692.50 | 7,692.50 |
| | November 16 2023 : Backhoe (I) | 15,450.00 | 7,152.58 | 22,602.58 |
| | November 16 2023 : Truck Lift (I) | 9,500.00 | 3,820.61 | 13,320.61 |
| | November 16 2023 : Bridge Improvements 2 (I) | 10,000.00 | 9,398.82 | 19,398.82 |
| | November 16 2023 : Street Improvements 3 (I) | 10,000.00 | 4,886.39 | 14,886.39 |
| | November 16 2023 : Street, Bridge and Senior Center Parking 1 (I) | 22,000.00 | 11,019.31 | 33,019.31 |
| | November 16 2023 : Street, Bridge and Senior Center Parking 2 (I) | 12,000.00 | 4,942.48 | 16,942.48 |
| | November 16 2023 : Sidewalk and Street Improvements 1 (I) | 85,000.00 | 57,639.44 | 142,639.44 |
| | November 16 2023 : Sidewalk and Street Improvements 2 (I) | 30,000.00 | 18,479.77 | 48,479.77 |
| | November 16 2023 : DPW Loader with Attachments (I) | 20,000.00 | 11,287.31 | 31,287.31 |
| | November 16 2023 : DPW Excavator (I) | 11,750.00 | 3,932.80 | 15,682.80 |
| | November 16 2023 : Building Improvements 1 (I) | 5,000.00 | 4,699.41 | 9,699.41 |
| | November 16 2023 : Street Improvements 4 (I) | 75,000.00 | 52,840.31 | 127,840.31 |
| | November 16 2023 : Technology Broadband Project (I) | 20,000.00 | 16,591.28 | 36,591.28 |
| | November 16 2023 : Various Building Improvements (IE) | 11,000.00 | 7,441.77 | 18,441.77 |
| | November 16 2023 : Ramsdell Library & Ground Improvements (IE) | 21,100.00 | 16,396.83 | 37,496.83 |
| | November 16 2023 : Senior Center Parking Lot Improvements (IE) | 15,000.00 | 7,691.08 | 22,691.08 |
| | November 16 2023 : Building Improvements 2 (IE) | 14,000.00 | 10,346.18 | 24,346.18 |
| | November 16 2023 : Ramsdell Library HVAC System/Furnace (IE) | 15,650.00 | 13,681.89 | 29,331.89 |
| | November 16 2023 : Town Hall Elevator Repair/Rebuild (IE) | 7,000.00 | 2,792.22 | 9,792.22 |
| | November 16 2023 : Town Hall Improvements (IE) | 5,000.00 | 997.22 | 5,997.22 |
| | November 16 2023 : Police Station Generator (IE) | 6,600.00 | 3,021.58 | 9,621.58 |
| | Subtotal | \$946,050.00 | \$477,735.57 | \$1,423,785.57 |
| 12/01/2024 | August 1 2013 : Departmental Equipment (Fire) 1 (IE) | - | 375.00 | 375.00 |
| | August 1 2013 : Departmental Equipment (Fire) 2 (IE) | - | 4,950.00 | 4,950.00 |
| | Subtotal | - | \$5,325.00 | \$5,325.00 |
| 12/15/2024 | May 26 2016 : Building Remodeling (municipal) (IE) | - | 900.00 | 900.00 |
| | May 26 2016 : Adv Ref June 15 2007 Fire Station Construction(IE) | - | 11,150.00 | 11,150.00 |
| | Subtotal | - | \$12,050.00 | \$12,050.00 |
| 01/15/2025 | January 26 2021 : Streets/Roads/ Sidewalks I (I) | - | 8,487.50 | 8,487.50 |
| | January 26 2021 : Streets/Roads/ Sidewalks II (I) | - | 3,885.00 | 3,885.00 |
| | January 26 2021 : Highway Dump Truck I (I) | - | 500.00 | 500.00 |
| | January 26 2021 : Technology I (I) | - | 550.00 | 550.00 |
| | January 26 2021 : Technology II (I) | - | 275.00 | 275.00 |
| | January 26 2021 : Highway Dump Truck II (I) | - | 1,200.00 | 1,200.00 |
| | January 26 2021 : Highway Storage Garage (I) | - | 585.00 | 585.00 |
| | January 26 2021 : Highway Storage Facility (I) | - | 1,835.00 | 1,835.00 |
| | January 26 2021 : Road and Sidewalk Improvement Engineering (I) | - | 2,470.00 | 2,470.00 |
| | January 26 2021 : Division St Bridge Repairs (I) | - | 2,227.50 | 2,227.50 |
| | January 26 2021 : Street Improvements (I) | - | 4,322.50 | 4,322.50 |
| | January 26 2021 : Dump Trucks (3) (I) | - | 2,475.00 | 2,475.00 |
| | January 26 2021 : Portable Radios (6) - Police Department (I) | - | 375.00 | 375.00 |
| | January 26 2021 : Turnout Gear - Fire Department (I) | - | 575.00 | 575.00 |
| | January 26 2021 : Park and Open Space Improvements (I) | - | 375.00 | 375.00 |
| | January 26 2021 : Building Improvements (IE) | - | 617.50 | 617.50 |
| | January 26 2021 : Various Building Improvements II (IE) | - | 1,835.00 | 1,835.00 |
| | Subtotal | - | \$32,590.00 | \$32,590.00 |
| 04/15/2025 | October 26 2017 : Bridge Reconstruction (I) | 70,500.00 | 9,405.00 | 79,905.00 |
| | October 26 2017 : Public Way (I) | 46,700.00 | 4,611.63 | 51,311.63 |
| | October 26 2017 : Departmental Equipment 1 (I) | 3,800.00 | 99.75 | 3,899.75 |
| | October 26 2017 : Departmental Equipment 2 (I) | 27,000.00 | 708.75 | 27,708.75 |
| | October 26 2017 : Departmental Equipment - Public Works (I) | 19,600.00 | 1,053.50 | 20,653.50 |
| | October 26 2017 : Computer Hardware (I) | 7,300.00 | 191.63 | 7,491.63 |
| | October 26 2017 : Building Remodeling 1 (IE) | 26,000.00 | 3,290.63 | 29,290.63 |
| | October 26 2017 : Building Remodeling 2 (IE) | 9,100.00 | 489.13 | 9,589.13 |
| | October 26 2017 : Departmental Equipment - Fire (IE) | 40,000.00 | 5,150.00 | 45,150.00 |
| | Subtotal | \$250,000.00 | \$25,000.02 | \$275,000.02 |
| 05/15/2025 | November 17 2021 : Division St Bridge Repairs (I) | - | 1,975.00 | 1,975.00 |
| | November 17 2021 : Christian Hill Road Culverts (I) | - | 1,600.00 | 1,600.00 |
| | November 17 2021 : St. James Place/Taconic Roadway (I) | - | 2,875.00 | 2,875.00 |
| | November 17 2021 : Street Improvements (I) | - | 6,075.00 | 6,075.00 |
| | November 17 2021 : EMS/Service Vehicle (I) | - | 550.00 | 550.00 |
| | November 17 2021 : Jaws of Life (fire dept) (I) | - | 125.00 | 125.00 |

| | | | |
|---|-----------------------|---------------------|-----------------------|
| November 17 2021 : Dump Truck with Plow & Sander (I) | - | 2,550.00 | 2,550.00 |
| November 17 2021 : Roadside Mower (I) | - | 2,125.00 | 2,125.00 |
| November 17 2021 : Mowers (I) | - | 125.00 | 125.00 |
| November 17 2021 : 1-Ton Roller (I) | - | 375.00 | 375.00 |
| November 17 2021 : Engineering (I) | - | 2,300.00 | 2,300.00 |
| November 17 2021 : Old Route 7 Greenway Path (I) | - | 2,950.00 | 2,950.00 |
| November 17 2021 : Lake Mansfield Road Engineering (I) | - | 550.00 | 550.00 |
| November 17 2021 : Building Improvements (IE) | - | 1,700.00 | 1,700.00 |
| November 17 2021 : Ramsdell Library HVAC System/Furnace (IE) | - | 1,100.00 | 1,100.00 |
| November 17 2021 : Selectboard Meeting Room Improvements (IE) | - | 125.00 | 125.00 |
| November 17 2021 : Transfer Station Improvements (IE) | - | 600.00 | 600.00 |
| November 17 2021 : Housatonic Fire Station Repairs (IE) | - | 550.00 | 550.00 |
| November 16 2023 : Stormwater Systems (I) | - | 5,687.50 | 5,687.50 |
| November 16 2023 : Division St Bridge Repairs 1 (I) | - | 38,475.00 | 38,475.00 |
| November 16 2023 : Division St Bridge Repairs 2 (I) | - | 4,500.00 | 4,500.00 |
| November 16 2023 : Christian Hill Culvert 1 (I) | - | 2,225.00 | 2,225.00 |
| November 16 2023 : Christian Hill Culvert 2 (I) | - | 1,350.00 | 1,350.00 |
| November 16 2023 : Christian Hill Culvert 3 (I) | - | 1,000.00 | 1,000.00 |
| November 16 2023 : Street/Bridge Repair Engineering (I) | - | 2,200.00 | 2,200.00 |
| November 16 2023 : Bridge Engineering (I) | - | 2,606.25 | 2,606.25 |
| November 16 2023 : Street Improvements 1 (I) | - | 18,075.00 | 18,075.00 |
| November 16 2023 : Street Improvements 2 (I) | - | 2,925.00 | 2,925.00 |
| November 16 2023 : Parks Equipment (I) | - | 1,225.00 | 1,225.00 |
| November 16 2023 : Backhoe (I) | - | 3,200.00 | 3,200.00 |
| November 16 2023 : Truck Lift (I) | - | 1,678.13 | 1,678.13 |
| November 16 2023 : Bridge Improvements 2 (I) | - | 4,462.50 | 4,462.50 |
| November 16 2023 : Street Improvements 3 (I) | - | 2,200.00 | 2,200.00 |
| November 16 2023 : Street, Bridge and Senior Center Parking 1 (I) | - | 4,975.00 | 4,975.00 |
| November 16 2023 : Street, Bridge and Senior Center Parking 2 (I) | - | 2,178.13 | 2,178.13 |
| November 16 2023 : Sidewalk and Street Improvements 1 (I) | - | 26,775.00 | 26,775.00 |
| November 16 2023 : Sidewalk and Street Improvements 2 (I) | - | 8,515.63 | 8,515.63 |
| November 16 2023 : DPW Loader with Attachments (I) | - | 5,159.38 | 5,159.38 |
| November 16 2023 : DPW Excavator (I) | - | 1,678.13 | 1,678.13 |
| November 16 2023 : Building Improvements 1 (I) | - | 2,231.25 | 2,231.25 |
| November 16 2023 : Street Improvements 4 (I) | - | 24,618.75 | 24,618.75 |
| November 16 2023 : Technology Broadband Project (I) | - | 7,818.75 | 7,818.75 |
| November 16 2023 : Various Building Improvements (IE) | - | 3,456.25 | 3,456.25 |
| November 16 2023 : Ramsdell Library & Ground Improvements (IE) | - | 7,693.75 | 7,693.75 |
| November 16 2023 : Senior Center Parking Lot Improvements (IE) | - | 3,481.25 | 3,481.25 |
| November 16 2023 : Building Improvements 2 (IE) | - | 4,837.50 | 4,837.50 |
| November 16 2023 : Ramsdell Library HVAC System/Furnace (IE) | - | 6,468.75 | 6,468.75 |
| November 16 2023 : Town Hall Elevator Repair/Rebuild (IE) | - | 1,225.00 | 1,225.00 |
| November 16 2023 : Town Hall Improvements (IE) | - | 375.00 | 375.00 |
| November 16 2023 : Police Station Generator (IE) | - | 1,350.00 | 1,350.00 |
| Subtotal | - | \$232,896.90 | \$232,896.90 |
| 06/01/2025 August 1 2013 : Departmental Equipment (Fire) 1 (IE) | 15,000.00 | 375.00 | 15,375.00 |
| August 1 2013 : Departmental Equipment (Fire) 2 (IE) | 75,000.00 | 4,950.00 | 79,950.00 |
| Subtotal | \$90,000.00 | \$5,325.00 | \$95,325.00 |
| 06/15/2025 May 26 2016 : Building Remodeling (municipal) (IE) | 45,000.00 | 900.00 | 45,900.00 |
| May 26 2016 : Adv Ref June 15 2007 Fire Station Construction(IE) | 380,000.00 | 11,150.00 | 391,150.00 |
| Subtotal | \$425,000.00 | \$12,050.00 | \$437,050.00 |
| Total | \$2,101,050.00 | \$864,462.51 | \$2,965,512.51 |

Hilltop Securities Inc.
Public Finance

Town of Great Barrington, Massachusetts
Fiscal Year 2025 Projected Principal and Interest Payment List
as of January 9, 2024
CPA

Aggregate Debt Service

| Date | Issue : Purpose | Principal | Interest | Total P+I |
|-----------------|--|--------------------|--------------------|--------------------|
| 11/15/2024 | November 16 2023 : Memorial Field Improvements (I) | 36,600.00 | 22,903.70 | 59,503.70 |
| Subtotal | | \$36,600.00 | \$22,903.70 | \$59,503.70 |
| 05/15/2025 | November 16 2023 : Memorial Field Improvements (I) | - | 10,568.75 | 10,568.75 |
| Subtotal | | - | \$10,568.75 | \$10,568.75 |
| Total | | \$36,600.00 | \$33,472.45 | \$70,072.45 |

Hilltop Securities Inc.
Public Finance

Town of Great Barrington, Massachusetts
Fiscal Year 2025 Projected Principal and Interest Payment List
as of January 9, 2024
 Sewer

Aggregate Debt Service

| Date | Issue : Purpose | Principal | Interest | Total P+I |
|------------|--|---------------------|---------------------|---------------------|
| 07/15/2024 | February 11 2016 MCWT CW-12-23 (O) | - | 27,393.47 | 27,393.47 |
| | April 11 2019 MCWT CWP-15-24 (O) | - | 31,823.24 | 31,823.24 |
| | January 26 2021 : Sewer System Improvements I (O) | 15,000.00 | 2,360.00 | 17,360.00 |
| | January 26 2021 : Sewer System Improvements II (O) | 10,000.00 | 1,935.00 | 11,935.00 |
| | January 26 2021 : Sewer System Improvements III (O) | 30,000.00 | 4,987.50 | 34,987.50 |
| | Subtotal | \$55,000.00 | \$68,499.21 | \$123,499.21 |
| 11/15/2024 | November 17 2021 : Inflow & Infiltration Study Engineering (I) | 30,000.00 | 1,500.00 | 31,500.00 |
| | November 17 2021 : Maple/Main Street Sewer Replacements (I) | 5,000.00 | 1,225.00 | 6,225.00 |
| | November 17 2021 : F350 Service Truck with Plow & Crane (I) | 15,000.00 | 1,125.00 | 16,125.00 |
| | November 16 2023 : Sewer System Management/ Maintenance Plan (I) | 53,700.00 | 7,663.65 | 61,363.65 |
| | November 16 2023 : Sewer Manhole Rehabilitation (O) | 13,000.00 | 7,092.74 | 20,092.74 |
| | November 16 2023 : High Pressure Sewer Cleaner (I) | 19,650.00 | 5,467.27 | 25,117.27 |
| | November 16 2023 : Sewer System Improvements (O) | 51,000.00 | 46,370.83 | 97,370.83 |
| | Subtotal | \$187,350.00 | \$70,444.49 | \$257,794.49 |
| 12/01/2024 | August 1 2013 : Sewer (O) | - | 1,275.00 | 1,275.00 |
| | Subtotal | - | \$1,275.00 | \$1,275.00 |
| 01/15/2025 | February 11 2016 MCWT CW-12-23 (O) | 202,261.00 | 27,393.47 | 229,654.47 |
| | April 11 2019 MCWT CWP-15-24 (O) | 214,471.78 | 31,823.24 | 246,295.02 |
| | January 26 2021 : Sewer System Improvements I (O) | - | 2,210.00 | 2,210.00 |
| | January 26 2021 : Sewer System Improvements II (O) | - | 1,835.00 | 1,835.00 |
| | January 26 2021 : Sewer System Improvements III (O) | - | 4,687.50 | 4,687.50 |
| | Subtotal | \$416,732.78 | \$67,949.21 | \$484,681.99 |
| 05/15/2025 | November 17 2021 : Inflow & Infiltration Study Engineering (I) | - | 750.00 | 750.00 |
| | November 17 2021 : Maple/Main Street Sewer Replacements (I) | - | 1,100.00 | 1,100.00 |
| | November 17 2021 : F350 Service Truck with Plow & Crane (I) | - | 750.00 | 750.00 |
| | November 16 2023 : Sewer System Management/ Maintenance Plan (I) | - | 2,500.00 | 2,500.00 |
| | November 16 2023 : Sewer Manhole Rehabilitation (O) | - | 3,231.25 | 3,231.25 |
| | November 16 2023 : High Pressure Sewer Cleaner (I) | - | 2,250.00 | 2,250.00 |
| | November 16 2023 : Sewer System Improvements (O) | - | 21,975.00 | 21,975.00 |
| | Subtotal | - | \$32,556.25 | \$32,556.25 |
| 06/01/2025 | August 1 2013 : Sewer (O) | 20,000.00 | 1,275.00 | 21,275.00 |
| | Subtotal | \$20,000.00 | \$1,275.00 | \$21,275.00 |
| | Total | \$679,082.78 | \$241,999.16 | \$921,081.94 |

Estimated Tax Rate Calculation, Levy Limit and Free Cash Historicals

| Estimated Tax Rate Calculation | FY2021 | FY2022 | FY2023 | FY2024 | FY2025 |
|--|---------------|---------------|---------------|---------------|-----------------|
| Total Assessed Valuation | 1,540,736,695 | 1,691,449,482 | 1,860,810,837 | 2,001,677,517 | 2,001,677,517 * |
| Amount to Be Raised by Taxes/Levy | \$24,636,380 | \$25,134,939 | \$26,181,608 | \$27,803,301 | \$30,073,275 |
| Estimated Tax Rate @ Town Meeting | \$16.19 | \$16.22 | \$15.44 | \$14.60 | \$15.02 |
| Actual Tax Rate | \$15.99 | \$14.86 | \$14.07 | \$13.89 | |
| Tax Rate increase/(decrease) over Prior Year | \$0.24 | -\$1.13 | -\$0.79 | \$0.53 | \$1.13 |
| Taxes per \$100,000 Assessed Value | \$1,599 | \$1,486 | \$1,544 | \$1,460 | \$1,502 |
| Tax increase/(decrease) on \$100,000 of AV | \$24.00 | -\$113.00 | \$58.00 | -\$84.00 | \$42.40 |

**based off of prior year assessed values*

| Levy Limit Increase | FY2021 | FY2022 | FY2023 | FY2024 | FY2025 |
|---|----------------|----------------|----------------|----------------|----------------|
| Prior Year Levy Limit | \$ 23,576,289 | \$ 24,555,636 | \$ 25,753,823 | \$ 26,787,463 | \$ 27,756,483 |
| Plus 2.5% | \$ 24,165,696 | \$ 25,169,527 | \$ 26,397,669 | \$ 27,457,149 | \$ 28,450,395 |
| New Growth | \$ 389,940 | \$ 584,296 | \$ 389,794 | \$ 299,333 | \$ 350,000 * |
| Current Year/Estimated Levy Limit | \$ 24,555,636 | \$ 25,753,823 | \$ 26,787,463 | \$ 27,756,483 | \$ 28,800,395 |
| Debt Exclusions | \$ 1,377,362 | \$ 1,374,492 | \$ 1,361,971 | \$ 1,315,399 | \$ 1,291,224 * |
| Current Year/Estimated Maximum Levy Limit | \$ 25,932,998 | \$ 27,128,315 | \$ 28,149,434 | \$ 29,071,882 | \$ 30,091,619 |
| Current Year/Estimated Tax Levy | \$ 24,636,380 | \$ 25,134,939 | \$ 26,181,608 | \$ 27,803,301 | \$ 30,073,275 |
| Amount Under Levy | \$ (1,296,618) | \$ (1,993,376) | \$ (1,967,826) | \$ (1,268,581) | \$ (18,344) |

**estimate*

| Free Cash Balance** & Uses | Certified Free Cash Balance | Town Meeting Appropriated Free Cash | Total Unappropriated Free Cash | General Fund Portion Unappropriated Free Cash | Cannabis Community Impact Fund Portion Unappropriated Free Cash |
|----------------------------|-----------------------------|-------------------------------------|--------------------------------|---|---|
| FY24 | \$ 10,170,990 | \$ 3,915,882 | \$ 6,255,108 | \$ 1,276,135 | \$ 4,978,972 |
| FY23 | \$ 10,318,568 | \$ 5,623,394 | \$ 4,695,174 | | |
| FY22 | \$ 6,481,554 | \$ 4,708,000 | \$ 1,773,554 | | |
| FY21 | \$ 5,614,845 | \$ 4,372,200 | \$ 1,242,645 | | |
| FY20 | \$ 2,931,025 | \$ 2,529,000 | \$ 402,025 | | |
| FY19 | \$ 3,515,497 | \$ 2,950,000 | \$ 565,497 | | |
| FY18 | \$ 1,928,130 | \$ 1,542,504 | \$ 385,626 | | |
| FY17 | \$ 3,077,407 | \$ 2,540,000 | \$ 537,407 | | |
| FY16 | \$ 2,696,949 | \$ 2,150,000 | \$ 546,949 | | |
| FY15 | \$ 2,926,075 | \$ 2,350,000 | \$ 576,075 | | |

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

UPDATED 03/25/24

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 |
|--------------|----------------------|---------------|-------------------------------------|---------------------------------|-----------------|----------------------|----------------------|
| 2025* | \$ 2,001,677,517 | \$ 30,073,275 | \$15.02 | \$440,100 | \$6,612.08 | \$499.09 | 8.2% |
| 2024 | \$ 2,001,677,517 | \$ 27,803,301 | \$13.89 | \$440,100 | \$6,112.99 | \$490.62 | 8.7% |
| 2023 | \$ 1,860,810,837 | \$ 26,181,608 | \$14.07 | \$399,600 | \$5,622.37 | \$445.15 | 8.6% |
| 2022 | \$ 1,691,449,482 | \$ 25,134,939 | \$14.86 | \$348,400 | \$5,177.22 | \$157.16 | 3.1% |
| 2021 | \$ 1,540,736,695 | \$ 24,636,380 | \$15.99 | \$313,950 | \$5,020.06 | \$80.07 | 1.6% |
| 2020 | \$ 1,523,392,459 | \$ 23,993,431 | \$15.75 | \$313,650 | \$4,939.99 | \$135.17 | 2.8% |
| 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

UPDATED 02/28/24

FY24 FREE CASH AND RETAINED EARNINGS RECONCILIATIONS

| | |
|--|---|
| FY24 FREE CASH - 01/31/2024 CERTIFICATION: | \$ 10,170,990.00 |
| GENERAL FUND PORTION | 5,192,017.67 ¹ |
| CANNABIS COMMUNITY IMPACT FUND PORTION | 4,978,972.33 ² |
| FY24 RETAINED EARNINGS - 01/31/2024 CERTIFICATION | \$ 6,461,206.00 ³ |

| GENERAL FUND PORTION | |
|---|-------------------------------------|
| PROPOSED FUNDING PURPOSE | APPROPRIATION AMOUNT |
| | \$ 5,192,017.67 ¹ |
| SOUTHERN BERKSHIRE AMBULANCE COSTS | 205,326.00 |
| RAMSDHELL LIBRARY ARCHITECTURE/DESIGN | 25,000.00 |
| FY2023 OPIOID SETTLEMENT REVENUE TRANSFER | 10,556.32 |
| REDUCTION TO FY25 TAX RATE | 3,675,000.00 |
| | \$ 1,276,135.35 |

| CANNABIS COMMUNITY IMPACT FUND PORTION | |
|---|-------------------------------------|
| PROPOSED FUNDING PURPOSE | APPROPRIATION AMOUNT |
| | \$ 4,978,972.33 ² |
| N/A | - |
| | \$ 4,978,972.33 |

| RETAINED EARNINGS | |
|--------------------------|-------------------------------------|
| PROPOSED FUNDING PURPOSE | APPROPRIATION AMOUNT |
| | \$ 6,461,206.00 ³ |
| ENGINEERING | 850,000.00 |
| CMOM, I/I MIGRATION | 200,000.00 |
| SEWER & MANHOLES | 100,000.00 |
| | \$ 5,311,206.00 |

UPDATED 03/25/24

CANNABIS COMMUNITY IMPACT PORTION OF FREE CASH

| Date | Cannabis Community Impact Portion Activity | Amount | TOTAL |
|-------------------|---|---------------|---------------------|
| 06/30/2019 | Fiscal Year Revenues | 208,307.22 | 208,307.22 |
| 06/22/2020 | Annual Town Meeting Vote | (185,000.00) | 23,307.22 |
| 06/30/2020 | Fiscal Year Revenues | 1,527,766.12 | 1,551,073.34 |
| 06/07/2021 | Annual Town Meeting Vote | (350,000.00) | 1,201,073.34 |
| 06/30/2021 | Fiscal Year Revenues | 1,591,621.82 | 2,792,695.16 |
| 06/06/2022 | Annual Town Meeting Vote | (350,000.00) | 2,442,695.16 |
| 06/30/2022 | Fiscal Year Revenues | 2,210,809.64 | 4,653,504.80 |
| 05/01/2023 | Annual Town Meeting Vote | (500,000.00) | 4,153,504.80 |
| 05/01/2023 | Annual Town Meeting Vote | (15,000.00) | 4,138,504.80 |
| 06/30/2023 | Fiscal Year Revenues | 840,467.53 | 4,978,972.33 |
| 01/31/2024 | Fiscal Year Revenues (YTD) | 28,255.53 | 5,007,227.86 |

UPDATED 03/25/24

Cannabis State Tax Revenue

| State Distribution/Local Option Tax | 1st Qtr Sep 30th (Jul-Sep) | 2nd Qtr Dec 31st (Aug-Dec) | 3rd Qtr Mar 31st (Jan-Mar) | 4th Qtr Jun 30th (Apr-Jun) | TOTAL |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------|
| FY 2019 | - | - | 45,661.79 | 225,798.13 | 271,459.92 |
| FY 2020 | 357,274.39 | 415,133.14 | 406,456.38 | 247,476.94 | 1,426,340.85 |
| FY 2021 | 339,967.03 | 487,927.27 | 437,916.76 | 489,940.44 | 1,755,751.50 |
| FY 2022 | 586,830.03 | 536,327.27 | 519,299.04 | 471,387.61 | 2,113,843.95 |
| FY 2023 | 437,333.72 | 314,251.16 | 331,661.37 | 262,310.68 | 1,345,556.93 |
| FY 2024 | 207,715.53 | 200,613.46 | | | 408,328.99 |
| | \$ 1,929,120.70 | \$ 1,954,252.30 | \$ 1,740,995.34 | \$ 1,696,913.80 | \$ 7,321,282.14 |

Medical and Recreational Cannabis Local Revenue

| Community Impact Fee | 1st Pymt Jul 15th (Apr-Jun) | 2nd Pymt Sep 15th (Jul-Sep) | 3rd Pymt Jan 15th (Oct-Dec) | 4th Pymt April 15th (Jan-Mar) | TOTAL |
|----------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|--------------|
| FY 2019 | - | - | - | 208,307.22 | 208,307.22 |
| FY 2020 | 309,217.62 | 414,374.51 | 413,936.23 | 390,237.76 | 1,527,766.12 |
| FY 2021 | 175,129.46 | 484,743.27 | 398,542.20 | 533,206.89 | 1,591,621.82 |
| FY 2022 | 565,713.25 | 604,748.12 | 569,743.20 | 470,605.07 | 2,210,809.64 |
| FY 2023 | 358,366.14 | 103,026.38 | 301,861.12 | 77,213.89 | 840,467.53 |
| FY 2024 | 28,255.53 | | | | 28,255.53 |
| | \$ 1,436,682.00 | \$ 1,606,892.28 | \$ 1,684,082.75 | \$ 1,679,570.83 | 6,407,227.86 |

Free Cash Certification
Free Cash Calculation - Fiscal Year 2024

| | |
|---|----------------------|
| Begin: | |
| Unreserved Undesignated Fund Balance | 10,493,886.00 |
| Subtract: | |
| Personal Property Tax Receivable | 90,077.00 |
| Real Estate Tax Receivable | 423,682.00 |
| Other Receivables in Deferred Revenue | |
| | 0.00 |
| Total | 0.00 |
| Other Receivables, Overdrawn Accounts, Deficits | |
| Cash Variance | 4,361.00 |
| FY23 Bullet Proof Vest | 1,950.00 |
| FY23 FF Safety Equipment | 3,600.00 |
| Total | 9,911.00 |
| Free Cash Voted from Town Meeting Not Recorded | 0.00 |
| Add: | |
| Circuit Breaker, Other Closed Accounts, Adjustments: | |
| | 0.00 |
| Total | 0.00 |
| Deferred Revenue (Credit Balance+, Debit Balance-) | 200,774.00 |
| Free Cash Calculation for 2023 | 10,170,990.00 |
| Reviewed By: | James Podolak |
| Certified On: | 1/31/2024 |

Free Cash Certification
Retained Earnings Calculation - Sewer - Fiscal Year 2024

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

| | |
|--------------------|--------------|
| Part I Cash | 7,124,230.00 |
|--------------------|--------------|

Current Liabilities, Designations of Fund Balance:

| | |
|---------------------------|------------|
| Accounts Payable | 0.00 |
| Payroll Payable | 0.00 |
| Warrants Payable | 0.00 |
| Encumbrances | 48,624.00 |
| Expenditures | 614,400.00 |
| Continuing Appropriations | 0.00 |

Other Liabilities

| | |
|--------------|-------------------|
| | 0.00 |
| Total | 663,024.00 |

| | |
|--------------------------------------|---------------------|
| Cash less Current Liabilities | 6,461,206.00 |
|--------------------------------------|---------------------|

| | |
|--|--------------|
| Part II Retained Earnings, Undesignated | 6,461,206.00 |
|--|--------------|

Accounts Receivable (net):

| | |
|----------------------------------|-------------|
| User Fees | 0.00 |
| Other Accounts Receivable | |
| | 0.00 |
| Total | 0.00 |

| | |
|--|---------------------|
| Undesignated Retained Earnings Less Accounts Receivable | 6,461,206.00 |
|--|---------------------|

Fixed Assets

Debits:

| | |
|--------------|-------------|
| | 0.00 |
| Total | 0.00 |

Credits:

| | |
|--------------|-------------|
| | 0.00 |
| Total | 0.00 |

Free Cash Certification

Retained Earnings Calculation - Sewer - Fiscal Year 2024

| | |
|---|-------------|
| Fixed Assets Variance (Debits - Credits) | <i>0.00</i> |
|---|-------------|

Budget Directory


| <u>Department</u> | <u>Page No.</u> |
|---|------------------------|
| Selectboard/Town Manager | 1 |
| Finance Committee | 2 |
| Town Accountant | 3 |
| Technology | 4 |
| Assessor's Office | 5 |
| Collector/Treasurer | 6 |
| Human Resources | 7 |
| Town Clerk | 8 |
| Conservation | 9 |
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| Zoning Board of Appeals | 11 |
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| Fire Department | 15 |
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| Animal Control Officer | 18 |
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| Health Department | 20 |
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| Berkshire Hills Regional School District Assessment | 33 |

FISCAL YEAR 2025 PROPOSED BUDGET SUMMARY

| Department | FY2024 Town Meeting Vote | FY2025 Budget Request | FY2025 Town Manager Recommended | FY2025 Selectboard & Finance Committee Approved | Increase/ Decrease (FY24-FY25) | % Change (FY24-FY25) |
|---|--------------------------------|-----------------------------|---------------------------------------|---|--------------------------------------|-------------------------|
| Selectboard/Town Manager: 01122 | \$ 475,433 | \$ 484,409 | \$ 479,409 | \$ 473,409 | \$ (2,024) | -0.43% |
| Finance Committee: 01131 | 100,300 | 150,300 | 100,300 | 100,200 | \$ (100) | -0.10% |
| Town Accountant: 01135 | 191,778 | 204,425 | 204,425 | 204,425 | \$ 12,647 | 6.59% |
| Technology: 01136 | 310,760 | 415,500 | 330,500 | 330,500 | \$ 19,740 | 6.35% |
| Assessors: 01141 | 200,623 | 236,111 | 236,111 | 234,611 | \$ 33,988 | 16.94% |
| Collector/Treasurer: 01146 | 274,577 | 305,751 | 276,431 | 275,931 | \$ 1,354 | 0.49% |
| Human Resources: 01152 | 42,543 | 79,134 | 79,134 | 78,934 | \$ 36,391 | 85.54% |
| Town Clerk: 01161 | 149,612 | 159,344 | 159,344 | 158,944 | \$ 9,332 | 6.24% |
| Conservation: 01171 | 49,981 | 51,173 | 51,173 | 47,173 | \$ (2,808) | -5.62% |
| Planning Board: 01175 | 5,450 | 5,610 | 5,610 | 5,610 | \$ 160 | 2.94% |
| Zoning Board of Appeals: 01176 | 1,250 | 1,250 | 1,250 | 1,250 | \$ - | 0.00% |
| Planning/Community Development: 01177 | 167,260 | 190,510 | 180,510 | 180,510 | \$ 13,250 | 7.92% |
| Total General Government | \$ 1,969,567 | \$ 2,283,517 | \$ 2,104,197 | \$ 2,091,497 | \$ 121,930 | 6.19% |
| Police Department: 01210 | \$ 1,986,174 | \$ 2,146,261 | \$ 2,143,261 | \$ 2,138,261 | \$ 152,087 | 7.66% |
| Fire Department: 01220 | 838,688 | 898,477 | 898,477 | 897,477 | \$ 58,789 | 7.01% |
| Emergency Management: 01230 | 24,461 | 25,961 | 24,961 | 24,461 | \$ - | 0.00% |
| Building Inspector: 01241 | 190,636 | 478,901 | 473,901 | 473,901 | \$ 283,265 | 148.59% |
| Animal Control Officer: 01292 | 11,850 | 11,850 | 11,850 | 11,000 | \$ (850) | -7.17% |
| Total Public Safety | \$ 3,051,809 | \$ 3,561,450 | \$ 3,552,450 | \$ 3,545,100 | \$ 493,291 | 16.16% |
| Buildings and Grounds: 01192 | \$ 917,136 | \$ 1,104,084 | \$ 1,023,838 | \$ 1,003,838 | \$ 86,702 | 9.45% |
| DPW - Highway: 01422 | 1,963,254 | 2,068,984 | 2,027,934 | 1,990,234 | \$ 26,980 | 1.37% |
| Total Public Works | \$ 2,880,390 | \$ 3,173,068 | \$ 3,051,772 | \$ 2,994,072 | \$ 113,682 | 3.95% |
| Health Department: 01511 | \$ 140,229 | \$ 206,143 | \$ 147,143 | \$ 146,443 | \$ 6,214 | 4.43% |
| Community Services: 01528 | 25,000 | 30,000 | - | - | \$ (25,000) | -100.00% |
| Council on Aging: 01541 | 177,997 | 247,066 | 247,066 | 246,766 | \$ 68,769 | 38.63% |
| Veterans' Affairs: 01543 | 159,475 | 176,429 | 168,029 | 176,429 | \$ 16,954 | 10.63% |
| Libraries: 01610 | 625,666 | 657,255 | 657,255 | 654,955 | \$ 29,289 | 4.68% |
| Parks & Recreation: 01650 | 132,500 | 142,125 | 136,625 | 83,825 | \$ (48,675) | -36.74% |
| Boards & Commissions: 01691 | 20,000 | 59,000 | 23,000 | 21,000 | \$ 1,000 | 5.00% |
| Total Cultural / Recreation / Human Services | \$ 1,280,867 | \$ 1,518,018 | \$ 1,379,118 | \$ 1,329,418 | \$ 48,551 | 3.79% |
| Celebrations & Events: 01693 | \$ 16,500 | \$ 16,500 | \$ 12,500 | \$ 12,500 | \$ (4,000) | -24.24% |
| Debt Service: 01752 | \$ 2,495,750 | \$ 3,378,034 | \$ 3,378,034 | \$ 3,378,034 | \$ 882,284 | 35.35% |
| Retirement: 01911 | \$ 1,157,483 | \$ 1,230,281 | \$ 1,230,281 | \$ 1,230,281 | \$ 72,798 | 6.29% |
| Insurance: 01945 | \$ 1,767,153 | \$ 1,789,609 | \$ 1,797,506 | \$ 1,797,506 | \$ 30,353 | 1.72% |
| Total Insurance / Debt / Retirement | \$ 5,436,886 | \$ 6,414,424 | \$ 6,418,321 | \$ 6,418,321 | \$ 981,435 | 18.05% |
| Total General Fund Budget | \$ 14,619,519 | \$ 16,950,477 | \$ 16,505,858 | \$ 16,378,408 | \$ 1,758,889 | 12.03% |
| Total Enterprise Fund Budget | \$ 2,824,711 | \$ 3,161,192 | \$ 3,153,295 | \$ 3,153,295 | \$ 328,584 | 11.63% |
| Total School Assessment | \$ 20,333,733 | \$ 21,040,872 | \$ 21,040,872 | \$ 21,040,872 | \$ 707,139 | 3.48% |

Selectboard/Town Manager: 01122

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-------------------------------|-----------|----------|------------|-------------------|-------------------|-----------------------|-------------------|--------------------------|--|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51105 | Selectboard | | | | \$ 24,500 | \$ 24,500 | \$ 10,208 | \$ 24,500 | \$ 24,500 | \$ 24,500 |
| 51108 | Town Manager | 1 | 1 | 1 | \$ 150,000 | \$ 155,000 | \$ 74,198 | \$ 159,650 | \$ 159,650 | \$ 159,650 |
| 51113 | Administration | 2 | 2 | 2 | \$ 96,523 | \$ 112,533 | \$ 20,701 | \$ 115,909 | \$ 113,909 | \$ 113,909 |
| 51114 | Committee Clerks | | | | \$ 4,810 | \$ 6,000 | \$ 1,680 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 51200 | Intern | | | | \$ 2,837 | \$ 1,500 | \$ - | \$ 2,000 | \$ 1,500 | \$ 1,500 |
| 51420 | Longevity Pay | | | | \$ 500 | \$ 900 | \$ 40 | \$ 600 | \$ 600 | \$ 600 |
| 51900 | Contingency | | | | \$ - | \$ 22,500 | \$ - | \$ 22,500 | \$ 20,000 | \$ 20,000 |
| *NEW* | Social Media/Public Relations | 0 | 0 | 0.5 | \$ - | \$ - | \$ - | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| | TOTAL PERSONNEL: | 3 | 3 | 3.5 | \$ 279,170 | \$ 322,933 | \$ 106,827 | \$ 351,159 | \$ 346,159 | \$ 346,159 |
| 52000 | Contracted Services | | | | \$ 78,723 | \$ 28,000 | \$ 7,050 | \$ 8,000 | \$ 8,000 | \$ 5,000 |
| 52300 | Publications | | | | \$ 298 | \$ 2,500 | \$ - | \$ 2,500 | \$ 2,500 | \$ 1,500 |
| 53020 | Legal | | | | \$ 95,898 | \$ 85,000 | \$ 17,338 | \$ 85,000 | \$ 85,000 | \$ 85,000 |
| 53450 | Advertising | | | | \$ 9,060 | \$ 16,000 | \$ 3,579 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| 54200 | Office Supplies | | | | \$ 4,116 | \$ 3,500 | \$ 1,134 | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| 54202 | Office Equipment | | | | \$ 14,965 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 54230 | Copy Paper | | | | \$ 1,993 | \$ 2,500 | \$ 1,996 | \$ 2,750 | \$ 2,750 | \$ 2,750 |
| 57100 | Travel/Training | | | | \$ 7,475 | \$ 10,000 | \$ 4,416 | \$ 11,000 | \$ 11,000 | \$ 9,000 |
| 57300 | Dues & Memberships | | | | \$ 3,443 | \$ 5,000 | \$ 3,256 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| | TOTAL EXPENSES: | | | | \$ 215,971 | \$ 152,500 | \$ 38,769 | \$ 133,250 | \$ 133,250 | \$ 127,250 |
| | TOTAL BUDGET: | | | | \$ 495,141 | \$ 475,433 | \$ 145,596 | \$ 484,409 | \$ 479,409 | \$ 473,409 |


 Dept Head Approval


2-29-24
 Date

\$ Increase/Decrease \$ 8,976 \$ 3,976 \$ (2,024)
 % Increase/Decrease 1.89% 0.84% (0.43%)

UPDATED 02/28/24

Finance Committee: 01131

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|--------------------|-----------|-------------|--------------|---------------------|----------------------|-----------------------------|-------------------|-----------------------------|---|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| | TOTAL PERSONNEL: | 0 | 0 | 0 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 57100 | Travel & Training | | | | \$ - | \$ 100 | \$ - | \$ 100 | \$ 100 | \$ - |
| 57300 | Dues & Memberships | | | | \$ 184 | \$ 200 | \$ 190 | \$ 200 | \$ 200 | \$ 200 |
| 57800 | Reserve Fund | | | | \$ - | \$ 100,000 | \$ - | \$ 150,000 | \$ 100,000 | \$ 100,000 |
| | TOTAL EXPENSES: | | | | \$ 184 | \$ 100,300 | \$ 190 | \$ 150,300 | \$ 100,300 | \$ 100,200 |
| | TOTAL BUDGET: | | | | \$ 184 | \$ 100,300 | \$ 190 | \$ 150,300 | \$ 100,300 | \$ 100,200 |



 Dept Head Approval

2-29-27

 Date

| | | | |
|----------------------|-----------|-------|----------|
| \$ Increase/Decrease | \$ 50,000 | \$ - | \$ (100) |
| % Increase/Decrease | 49.85% | 0.00% | -0.10% |

UPDATED 02/28/24

Town Accountant: 01135

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|---------------------------------------|-----------|-------------|--------------|---------------------|----------------------|-----------------------------|-------------------|-----------------------------|---|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51107 | Town Accountant/Financial Coordinator | 1 | 1 | 1 | \$ 133,687 | \$ 106,080 | \$ 52,046 | \$ 112,560 | \$ 112,560 | \$ 112,560 |
| 51113 | Assistant Accountant | 1 | 1 | 1 | \$ 11,287 | \$ 53,898 | \$ 25,913 | \$ 55,515 | \$ 55,515 | \$ 55,515 |
| 51114 | Accounts Payable Clerk | 0 | 0 | 0 | \$ 5,719 | \$ 2,500 | \$ - | \$ - | \$ - | \$ - |
| 51420 | Longevity | | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL PERSONNEL: | 2 | 2 | 2 | \$ 150,693 | \$ 162,478 | \$ 77,959 | \$ 168,075 | \$ 168,075 | \$ 168,075 |
| 53010 | Audit/Accounting Services | | | | \$ 53,520 | \$ 25,500 | \$ - | \$ 33,000 | \$ 33,000 | \$ 33,000 |
| 53070 | Contractual Services | | | | \$ 455 | \$ 2,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 54200 | Office Supplies | | | | \$ 1,191 | \$ 700 | \$ 1,728 | \$ 1,200 | \$ 1,200 | \$ 1,200 |
| 57100 | Travel/Training | | | | \$ - | \$ 950 | \$ 580 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 57300 | Dues & Memberships | | | | \$ 50 | \$ 150 | \$ 95 | \$ 150 | \$ 150 | \$ 150 |
| | TOTAL EXPENSES: | | | | \$ 55,216 | \$ 29,300 | \$ 2,404 | \$ 36,350 | \$ 36,350 | \$ 36,350 |
| | TOTAL BUDGET: | | | | \$ 205,909 | \$ 191,778 | \$ 80,362 | \$ 204,425 | \$ 204,425 | \$ 204,425 |


 Dept Head Approval


2/29/24
 Date

| | | | |
|----------------------|-----------|-----------|-----------|
| \$ Increase/Decrease | \$ 12,647 | \$ 12,647 | \$ 12,647 |
| % Increase/Decrease | 6.59% | 6.59% | 6.59% |

UPDATED 02/28/24

Technology: 01136

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-------------------------|-----------|-------------|--------------|---------------------|----------------------|-----------------------------|-------------------|-----------------------------|---|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51107 | IT Coordinator Stipend | | | | \$ 6,500 | \$ 6,500 | \$ 2,596 | \$ 6,500 | \$ 6,500 | \$ 6,500 |
| *NEW* | Director of IT Services | 0 | 1 | 1 | \$ - | \$ - | \$ - | \$ 85,000 | \$ - | \$ - |
| | TOTAL PERSONNEL: | 0 | 1 | 1 | \$ 6,500 | \$ 6,500 | \$ 2,596 | \$ 91,500 | \$ 6,500 | \$ 6,500 |
| 52400 | Repairs & Maintenance | | | | \$ 22,790 | \$ 25,000 | \$ 3,156 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| 52700 | Contracted Services | | | | \$ 29,652 | \$ 31,000 | \$ 31,256 | \$ 37,000 | \$ 37,000 | \$ 37,000 |
| 53000 | Software Licenses | | | | \$ 146,914 | \$ 181,260 | \$ 187,435 | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| 53030 | Data Services | | | | \$ 26,634 | \$ 30,000 | \$ 14,568 | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| 53400 | Telephone | | | | \$ 30,762 | \$ 37,000 | \$ 16,756 | \$ 37,000 | \$ 37,000 | \$ 37,000 |
| | TOTAL EXPENSES: | | | | \$ 256,752 | \$ 304,260 | \$ 253,172 | \$ 324,000 | \$ 324,000 | \$ 324,000 |
| | TOTAL BUDGET: | | | | \$ 263,252 | \$ 310,760 | \$ 255,768 | \$ 415,500 | \$ 330,500 | \$ 330,500 |


 Dept Head Approval

2/29/24
 Date

| | | | |
|----------------------|------------|-----------|-----------|
| \$ Increase/Decrease | \$ 104,740 | \$ 19,740 | \$ 19,740 |
| % Increase/Decrease | 33.70% | 6.35% | 6.35% |

UPDATED 02/28/24

Assessors: 01141

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-------------------------|-----------|----------|-----------|-------------------|-------------------|-----------------------|-------------------|--------------------------|--|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51106 | Principal Assessor | 1 | 1 | 1 | \$ 88,434 | \$ 91,978 | \$ 45,135 | \$ 97,621 | \$ 97,621 | \$ 97,621 |
| 51109 | Board of Assessors | | | | \$ 1,200 | \$ 1,200 | \$ 300 | \$ 1,200 | \$ 1,200 | \$ 1,200 |
| 51113 | Administrative Assessor | 1 | 1 | 1 | \$ 58,499 | \$ 60,845 | \$ 30,265 | \$ 62,670 | \$ 62,670 | \$ 62,670 |
| 51420 | Longevity Pay | | | | \$ 750 | \$ 850 | \$ - | \$ 850 | \$ 850 | \$ 850 |
| | TOTAL PERSONNEL: | 2 | 2 | 2 | \$ 148,883 | \$ 154,873 | \$ 75,699 | \$ 162,341 | \$ 162,341 | \$ 162,341 |
| 53010 | Contracted Services | | | | \$ 55,585 | \$ 42,000 | \$ 29,275 | \$ 69,520 | \$ 69,520 | \$ 69,520 |
| 54200 | Office Supplies | | | | \$ 1,027 | \$ 2,500 | \$ 712 | \$ 2,500 | \$ 2,500 | \$ 1,500 |
| 57100 | Travel/Training | | | | \$ 379 | \$ 1,000 | \$ 140 | \$ 1,500 | \$ 1,500 | \$ 1,000 |
| 57300 | Dues & Memberships | | | | \$ 135 | \$ 250 | \$ 135 | \$ 250 | \$ 250 | \$ 250 |
| | TOTAL EXPENSES: | | | | \$ 57,126 | \$ 45,750 | \$ 30,262 | \$ 73,770 | \$ 73,770 | \$ 72,270 |
| | TOTAL BUDGET: | | | | \$ 206,009 | \$ 200,623 | \$ 105,961 | \$ 236,111 | \$ 236,111 | \$ 234,611 |



 Dept Head Approval

2/29/24

 Date

| | | | |
|----------------------|-----------|-----------|-----------|
| \$ Increase/Decrease | \$ 35,488 | \$ 35,488 | \$ 33,988 |
| % Increase/Decrease | 17.69% | 17.69% | 16.94% |

UPDATED 02/28/24

Collector/Treasurer: 01146

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-------------------------|-----------|------------|------------|-------------------|-------------------|-----------------------|-------------------|--------------------------|--|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51106 | Collector/Treasurer | 1 | 1 | 1 | \$ 83,520 | \$ 86,861 | \$ 42,414 | \$ 89,467 | \$ 89,467 | \$ 89,467 |
| 51107 | Assistant Collector | 1 | 1 | 1 | \$ 54,288 | \$ 56,460 | \$ 27,144 | \$ 58,154 | \$ 58,154 | \$ 58,154 |
| 51108 | Assistant Treasurer | 1 | 1 | 1 | \$ 45,828 | \$ 49,816 | \$ 24,134 | \$ 51,310 | \$ 51,310 | \$ 51,310 |
| 51113 | Financial Clerk | | | | \$ - | \$ 1,040 | \$ - | \$ 500 | \$ 500 | \$ 500 |
| 51114 | Parking Clerk Stipend | | | | \$ 1,200 | \$ 1,200 | \$ - | \$ 1,200 | \$ 1,200 | \$ 1,200 |
| 51300 | PT Payroll Clerk | 0 | 0.5 | 0.5 | \$ - | \$ - | \$ - | \$ 24,700 | \$ - | \$ - |
| 51300 | Overtime | | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 51420 | Longevity Pay | | | | \$ 400 | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ 600 |
| | TOTAL PERSONNEL: | 3 | 3.5 | 3.5 | \$ 185,236 | \$ 195,977 | \$ 94,291 | \$ 225,931 | \$ 201,231 | \$ 201,231 |
| 53000 | Tax Title Litigation | | | | \$ 21,376 | \$ 25,000 | \$ 5,799 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| 53010 | Contracted Services | | | | \$ 9,642 | \$ 20,000 | \$ 3,373 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| 53430 | Postage/Postage Machine | | | | \$ 21,597 | \$ 20,000 | \$ 10,081 | \$ 34,120 | \$ 30,000 | \$ 30,000 |
| 53800 | Financial Services | | | | \$ 11,479 | \$ 2,000 | \$ 156 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 53805 | Miscellaneous Fees | | | | \$ 5,133 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 54200 | Office Supplies | | | | \$ 5,579 | \$ 3,000 | \$ 412 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 54202 | Office Equipment | | | | \$ 682 | \$ 7,500 | \$ 1,367 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 57100 | Travel/Training | | | | \$ 346 | \$ 1,000 | \$ 1,370 | \$ 2,500 | \$ 2,000 | \$ 1,500 |
| 57300 | Dues & Memberships | | | | \$ 80 | \$ 100 | \$ - | \$ 200 | \$ 200 | \$ 200 |
| | TOTAL EXPENSES: | | | | \$ 75,914 | \$ 78,600 | \$ 22,557 | \$ 79,820 | \$ 75,200 | \$ 74,700 |
| | TOTAL BUDGET: | | | | \$ 261,150 | \$ 274,577 | \$ 116,849 | \$ 305,751 | \$ 276,431 | \$ 275,931 |

Alicia Dell

Dept Head Approval

2/29/24

Date

\$ Increase/Decrease

% Increase/Decrease

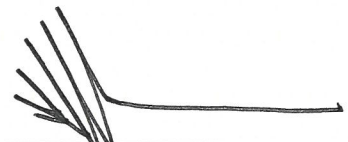
\$ 31,174 \$ 1,854 \$ 1,354

11.35% 0.68% 0.49%

UPDATED 02/28/24

Human Resources: 01152

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-----------------------------|------------|----------|-----------|------------------|-------------------|-----------------------|------------------|--------------------------|--|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51106 | Human Resources Manager | 0.5 | 1 | 1 | \$ - | \$ 39,312 | \$ 12,600 | \$ 74,984 | \$ 74,984 | \$ 74,984 |
| 51910 | Bilingual Language Stipends | | | | \$ - | \$ 2,000 | \$ 481 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| | TOTAL PERSONNEL: | 0.5 | 1 | 1 | \$ - | \$ 41,312 | \$ 13,081 | \$ 76,984 | \$ 76,984 | \$ 76,984 |
| 54200 | Office Supplies | | | | \$ - | \$ 500 | \$ - | \$ 750 | \$ 750 | \$ 750 |
| 57100 | Travel/Training | | | | \$ - | \$ 430 | \$ - | \$ 1,000 | \$ 1,000 | \$ 800 |
| 57300 | Dues & Memberships | | | | \$ - | \$ 301 | \$ - | \$ 400 | \$ 400 | \$ 400 |
| | TOTAL EXPENSES: | | | | \$ - | \$ 1,231 | \$ - | \$ 2,150 | \$ 2,150 | \$ 1,950 |
| | TOTAL BUDGET: | | | | \$ - | \$ 42,543 | \$ 13,081 | \$ 79,134 | \$ 79,134 | \$ 78,934 |



 Dept Head Approval

2-29-24

 Date

| | | | |
|-----------------------------|-----------|-----------|-----------|
| \$ Increase/Decrease | \$ 36,591 | \$ 36,591 | \$ 36,391 |
| % Increase/Decrease | 86.01% | 86.01% | 85.54% |

UPDATED 02/28/24

Town Clerk: 01161

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|---------------------------------|-----------|----------|-----------|-------------------|-------------------|-----------------------|-------------------|--------------------------|--|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51106 | Town Clerk | 1 | 1 | 1 | \$ 63,673 | \$ 66,222 | \$ 32,491 | \$ 70,269 | \$ 70,269 | \$ 70,269 |
| 51108 | Election Workers | | | | \$ 9,551 | \$ 6,850 | \$ - | \$ 9,200 | \$ 9,200 | \$ 9,200 |
| 51109 | Registrar | | | | \$ 2,112 | \$ 2,112 | \$ 924 | \$ 2,112 | \$ 2,112 | \$ 2,112 |
| 51113 | Assistant Town Clerk | 1 | 1 | 1 | \$ 40,066 | \$ 41,673 | \$ 19,898 | \$ 43,088 | \$ 43,088 | \$ 43,088 |
| 51420 | Longevity Pay | | | | \$ 300 | \$ 500 | \$ 600 | \$ 900 | \$ 900 | \$ 900 |
| 51910 | Election & Town Meeting Stipend | | | | \$ - | \$ 1,000 | \$ 97 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| | TOTAL PERSONNEL: | 2 | 2 | 2 | \$ 115,702 | \$ 118,357 | \$ 54,010 | \$ 126,569 | \$ 126,569 | \$ 126,569 |
| 52450 | Equipment Maint & Repairs | | | | \$ 4,359 | \$ 3,905 | \$ 3,248 | \$ 4,300 | \$ 4,300 | \$ 4,300 |
| 52470 | Publications (Code) | | | | \$ 3,874 | \$ 6,200 | \$ 3,747 | \$ 6,200 | \$ 6,200 | \$ 6,200 |
| 52700 | Records Preservation | | | | \$ 3,413 | \$ 3,600 | \$ - | \$ 3,600 | \$ 3,600 | \$ 3,600 |
| 54200 | Office Supplies | | | | \$ 2,685 | \$ 3,500 | \$ 592 | \$ 3,500 | \$ 3,500 | \$ 3,500 |
| 55300 | Elections | | | | \$ 7,551 | \$ 6,100 | \$ - | \$ 8,600 | \$ 8,600 | \$ 8,600 |
| 55800 | Other Supplies | | | | \$ 1,754 | \$ 3,100 | \$ 1,080 | \$ 2,800 | \$ 2,800 | \$ 2,800 |
| 57100 | Travel/Training | | | | \$ 2,997 | \$ 4,500 | \$ 675 | \$ 3,400 | \$ 3,400 | \$ 3,000 |
| 57300 | Dues & Memberships | | | | \$ 360 | \$ 350 | \$ 150 | \$ 375 | \$ 375 | \$ 375 |
| | TOTAL EXPENSES: | | | | \$ 26,995 | \$ 31,255 | \$ 9,492 | \$ 32,775 | \$ 32,775 | \$ 32,375 |
| | TOTAL BUDGET: | | | | \$ 142,697 | \$ 149,612 | \$ 63,502 | \$ 159,344 | \$ 159,344 | \$ 158,944 |

Juniper L Messier 2/29/24
 Dept Head Approval Date

\$ Increase/Decrease \$ 9,732 \$ 9,732 \$ 9,332
 % Increase/Decrease 6.50% 6.50% 6.24%

UPDATED 02/28/24

Conservation: 01171

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-------------------------|-----------|----------|-----------|------------------|-------------------|-----------------------|------------------|--------------------------|--|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51112 | Conservation Agent | 1 | 1 | 1 | \$ 25,167 | \$ 43,056 | \$ 21,207 | \$ 44,348 | \$ 44,348 | \$ 44,348 |
| 51113 | Board Clerk | | | | \$ 560 | \$ 800 | \$ 220 | \$ 800 | \$ 800 | \$ 800 |
| 51420 | Longevity | | | | \$ 200 | \$ 300 | \$ - | \$ 300 | \$ 300 | \$ 300 |
| | TOTAL PERSONNEL: | 1 | 1 | 1 | \$ 25,927 | \$ 44,156 | \$ 21,427 | \$ 45,448 | \$ 45,448 | \$ 45,448 |
| 52470 | Land Maintenance/Trails | | | | \$ - | \$ 4,000 | \$ - | \$ 4,000 | \$ 4,000 | \$ - |
| 54200 | Office Supplies | | | | \$ 144 | \$ 750 | \$ - | \$ 750 | \$ 750 | \$ 750 |
| 57100 | Training | | | | \$ - | \$ 700 | \$ - | \$ 700 | \$ 700 | \$ 700 |
| 57300 | Dues & Memberships | | | | \$ 267 | \$ 375 | \$ 271 | \$ 275 | \$ 275 | \$ 275 |
| | TOTAL EXPENSES: | | | | \$ 411 | \$ 5,825 | \$ 271 | \$ 5,725 | \$ 5,725 | \$ 1,725 |
| | TOTAL BUDGET: | | | | \$ 26,339 | \$ 49,981 | \$ 21,698 | \$ 51,173 | \$ 51,173 | \$ 47,173 |



 Dept Head Approval

5/29/24
 Date

| | | | |
|----------------------|----------|----------|------------|
| \$ Increase/Decrease | \$ 1,192 | \$ 1,192 | \$ (2,808) |
| % Increase/Decrease | 2.38% | 2.38% | -5.62% |

UPDATED 02/28/24

Planning Board: 01175

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|--------------------|-----------|-------------|--------------|---------------------|----------------------|-----------------------------|-------------------|-----------------------------|---|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51113 | Board Clerk | | | | \$ 5,200 | \$ 5,200 | \$ 2,500 | \$ 5,360 | \$ 5,360 | \$ 5,360 |
| | TOTAL PERSONNEL: | 0 | 0 | 0 | \$ 5,200 | \$ 5,200 | \$ 2,500 | \$ 5,360 | \$ 5,360 | \$ 5,360 |
| 53100 | Training | | | | \$ 50 | \$ 100 | \$ - | \$ 150 | \$ 150 | \$ 150 |
| 54200 | Office Supplies | | | | \$ 34 | \$ 100 | \$ - | \$ 50 | \$ 50 | \$ 50 |
| 57300 | Dues/Subscriptions | | | | \$ 30 | \$ 50 | \$ - | \$ 50 | \$ 50 | \$ 50 |
| | TOTAL EXPENSES: | | | | \$ 114 | \$ 250 | \$ - | \$ 250 | \$ 250 | \$ 250 |
| | TOTAL BUDGET: | | | | \$ 5,314 | \$ 5,450 | \$ 2,500 | \$ 5,610 | \$ 5,610 | \$ 5,610 |

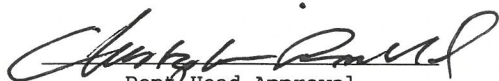

 Dept Head Approval
 2/29/24
 Date

| | | | |
|----------------------|--------|--------|--------|
| \$ Increase/Decrease | \$ 160 | \$ 160 | \$ 160 |
| % Increase/Decrease | 2.94% | 2.94% | 2.94% |

UPDATED 02/28/24

Zoning Board of Appeals: 01176

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-------------------------|-----------|-------------|--------------|---------------------|----------------------|-----------------------------|-------------------|-----------------------------|---|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51113 | Board Clerk | | | | \$ - | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| | TOTAL PERSONNEL: | 0 | 0 | 0 | \$ - | \$ 1,000 | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 53100 | Training | | | | \$ 25 | \$ 50 | \$ - | \$ 150 | \$ 150 | \$ 150 |
| 54200 | Office Supplies | | | | \$ - | \$ 100 | \$ - | \$ 50 | \$ 50 | \$ 50 |
| 55860 | Subscriptions | | | | \$ - | \$ 100 | \$ - | \$ 50 | \$ 50 | \$ 50 |
| | TOTAL EXPENSES: | | | | \$ 25 | \$ 250 | \$ - | \$ 250 | \$ 250 | \$ 250 |
| | TOTAL BUDGET: | | | | \$ 25 | \$ 1,250 | \$ - | \$ 1,250 | \$ 1,250 | \$ 1,250 |

 2/29/24
 Dept Head Approval Date

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

UPDATED 02/28/24

Planning/Community Development: 01177

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|------------------------------|-----------|-------------|--------------|---------------------|----------------------|-----------------------------|-------------------|-----------------------------|---|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51107 | Asst Town Mgr/Comm Dev Drctr | 1 | 1 | 1 | \$ 125,002 | \$ 130,000 | \$ 62,500 | \$ 133,900 | \$ 133,900 | \$ 133,900 |
| 51112 | Affordable Housing Stipend | | | | \$ 2,033 | \$ 2,000 | \$ 960 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 51420 | Longevity Pay | | | | \$ 300 | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ 600 |
| | TOTAL PERSONNEL: | 1 | 1 | 1 | \$ 127,335 | \$ 132,600 | \$ 64,060 | \$ 136,500 | \$ 136,500 | \$ 136,500 |
| 54200 | Office Supplies | | | | \$ 543 | \$ 500 | \$ - | \$ 500 | \$ 500 | \$ 500 |
| 54800 | BRPC Annual Assessment | | | | \$ - | \$ - | \$ - | \$ 6,260 | \$ 6,260 | \$ 6,260 |
| 56410 | Contracted Services | | | | \$ - | \$ 2,000 | \$ - | \$ 15,000 | \$ 10,000 | \$ 10,000 |
| 56411 | Economic Development | | | | \$ 25,000 | \$ 30,000 | \$ 5,363 | \$ 30,000 | \$ 25,000 | \$ 25,000 |
| 57100 | Travel/Training | | | | \$ 1,208 | \$ 1,500 | \$ 1,090 | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| 57300 | Dues & Memberships | | | | \$ 541 | \$ 660 | \$ - | \$ 750 | \$ 750 | \$ 750 |
| | TOTAL EXPENSES: | | | | \$ 27,293 | \$ 34,660 | \$ 6,452 | \$ 54,010 | \$ 44,010 | \$ 44,010 |
| | TOTAL BUDGET: | | | | \$ 154,628 | \$ 167,260 | \$ 70,512 | \$ 190,510 | \$ 180,510 | \$ 180,510 |


 Dept Head Approval 2/29/24
 Date

| | | | |
|----------------------|-----------|-----------|-----------|
| \$ Increase/Decrease | \$ 23,250 | \$ 13,250 | \$ 13,250 |
| % Increase/Decrease | 13.90% | 7.92% | 7.92% |

UPDATED 02/28/24

Buildings and Grounds: 01192

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 | Selectboard & Finance Committee Approved |
|---------|--|-----------|----------|-----------|-------------------|-------------------|-----------------------|---------------------|--------------------------|---------------------|--|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | | |
| *NEW* | Assistant DPW Superintendent | 0 | 0 | 0 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 51106 | Crew Leader | 1 | 1 | 1 | \$ 43,561 | \$ 60,003 | \$ 28,170 | \$ 61,803 | \$ 61,803 | \$ 61,803 | |
| 51115 | HCC Custodian | | | | \$ 7,500 | \$ 7,800 | \$ 3,250 | \$ 8,034 | \$ 8,034 | \$ 8,034 | |
| 51135 | Working Foreman | 1 | 1 | 1 | \$ 68,633 | \$ 67,133 | \$ 34,180 | \$ 71,370 | \$ 71,370 | \$ 71,370 | |
| 51137 | Laborers/Operators (FY23/24 included Landscaper) | 4 | 5 | 5 | \$ 192,391 | \$ 228,690 | \$ 119,632 | \$ 296,418 | \$ 296,418 | \$ 296,418 | |
| *NEW* | Intern | | | | \$ - | \$ - | \$ - | \$ 7,000 | \$ 5,000 | \$ 5,000 | |
| 51147 | Landscaper (included in Laborer line item) | 1 | 0 | 0 | \$ - | \$ 56,482 | \$ - | \$ - | \$ - | \$ - | |
| 51301 | Overtime | | | | \$ 16,384 | \$ 17,680 | \$ 5,297 | \$ 18,500 | \$ 18,500 | \$ 18,500 | |
| 51420 | Longevity | | | | \$ 400 | \$ 600 | \$ 600 | \$ 1,150 | \$ 1,150 | \$ 1,150 | |
| 51910 | Stipends | | | | \$ 600 | \$ 700 | \$ - | \$ 800 | \$ 800 | \$ 800 | |
| | TOTAL PERSONNEL: | 7 | 7 | 7 | \$ 329,467 | \$ 439,088 | \$ 191,129 | \$ 465,075 | \$ 463,075 | \$ 463,075 | |
| 52010 | Cemetery Contractual Services | | | | \$ - | \$ - | \$ 700 | \$ 5,000 | \$ 5,000 | \$ 5,000 | |
| 52110 | Electricity | | | | \$ 114,831 | \$ 125,000 | \$ 43,583 | \$ 128,750 | \$ 128,750 | \$ 128,750 | |
| 52120 | Gas/Oil - Heating | | | | \$ 73,807 | \$ 110,000 | \$ 21,184 | \$ 113,300 | \$ 113,300 | \$ 113,300 | |
| 52310 | Water/Sewer | | | | \$ 39,691 | \$ 29,548 | \$ 2,793 | \$ 32,503 | \$ 32,503 | \$ 32,503 | |
| 52410 | Buildings & Grounds Repairs | | | | \$ 93,993 | \$ 65,000 | \$ 69,023 | \$ 138,046 | \$ 100,000 | \$ 100,000 | |
| 52450 | Equipment Maintenance/Repairs | | | | \$ - | \$ - | \$ 923 | \$ 15,000 | \$ 10,000 | \$ 10,000 | |
| 52700 | Contracted Services | | | | \$ 96,407 | \$ 75,000 | \$ 48,851 | \$ 97,700 | \$ 90,000 | \$ 90,000 | |
| 52740 | Clothing & Uniforms | | | | \$ - | \$ - | \$ 180 | \$ - | \$ - | \$ - | |
| 52920 | Trash Removal | | | | \$ 1,371 | \$ 3,500 | \$ 8,142 | \$ 3,500 | \$ 3,500 | \$ 3,500 | |
| 54300 | Building & Grounds Supplies | | | | \$ 7,667 | \$ 20,000 | \$ 12,128 | \$ 22,810 | \$ 22,810 | \$ 22,810 | |
| 54500 | Custodial Supplies | | | | \$ 15,050 | \$ 15,000 | \$ 6,576 | \$ 15,450 | \$ 15,450 | \$ 15,450 | |
| 54601 | New Trees | | | | \$ - | \$ 20,000 | \$ 3,674 | \$ 20,000 | \$ - | \$ - | |
| *NEW* | Safety Supplies | | | | \$ - | \$ - | \$ - | \$ 4,450 | \$ 4,450 | \$ 4,450 | |
| *NEW* | Training | | | | \$ - | \$ - | \$ - | \$ 22,500 | \$ 20,000 | \$ - | |
| 55200 | Courthouse Bldg Maintenance | | | | \$ 5,462 | \$ 15,000 | \$ 12,239 | \$ 20,000 | \$ 15,000 | \$ 15,000 | |
| | TOTAL EXPENSES: | | | | \$ 448,279 | \$ 478,048 | \$ 229,995 | \$ 639,009 | \$ 560,763 | \$ 540,763 | |
| | TOTAL BUDGET: | | | | \$ 777,746 | \$ 917,136 | \$ 421,124 | \$ 1,104,084 | \$ 1,023,838 | \$ 1,003,838 | |


 Dept Head Approval

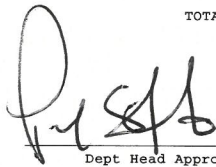
2/29/24
 Date

\$ Increase/Decrease \$ 186,948 \$ 106,702 \$ 86,702
 % Increase/Decrease 20.38% 11.63% 9.45%

UPDATED 02/28/24

Police Department: 01210

| Account | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 | |
|---------|-----------------------------|-------------|-------------|------------------|---------------------|-----------------------|---------------------|--------------------------|--|---------------------|
| | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved | |
| 51117 | Police Chief | 1 | 1 | 1 | \$ 121,670 | \$ 121,181 | \$ 59,630 | \$ 127,666 | \$ 127,666 | \$ 127,666 |
| 51118 | Deputy Chief | 0 | 1 | 0 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 51120 | Sergeants | 3 | 3 | 3 | \$ 243,639 | \$ 273,826 | \$ 115,904 | \$ 289,733 | \$ 289,733 | \$ 289,733 |
| 51121 | Patrol Officers | 15 | 15 | 15 | \$ 822,954 | \$ 1,050,282 | \$ 486,859 | \$ 1,113,266 | \$ 1,113,266 | \$ 1,113,266 |
| 51122 | Co-responder | | | | \$ - | \$ 12,000 | \$ - | \$ - | \$ - | \$ - |
| 51123 | Police Specials | | | | \$ 849 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 51125 | Administrative Assistant | 1 | 1 | 1 | \$ 56,100 | \$ 58,344 | \$ 28,050 | \$ 60,095 | \$ 60,095 | \$ 60,095 |
| 51128 | Community Outreach Officer | | | | \$ 4,954 | \$ 10,000 | \$ 4,817 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 51131 | Parking Control Officer | 0.5 | 0.5 | 0.5 | \$ 10,171 | \$ 20,000 | \$ 10,654 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| 51300 | Overtime | | | | \$ 311,948 | \$ 143,000 | \$ 170,866 | \$ 185,000 | \$ 185,000 | \$ 185,000 |
| 51302 | Officer in Charge Pay | | | | | \$ 11 | \$ - | \$ - | \$ - | \$ - |
| 51410 | Holiday Pay | | | | \$ 52,326 | \$ 74,521 | \$ 19,549 | \$ 80,000 | \$ 80,000 | \$ 80,000 |
| 51420 | Longevity Pay | | | | \$ 4,550 | \$ 5,950 | \$ 4,500 | \$ 5,200 | \$ 5,200 | \$ 5,200 |
| 51900 | Education/Tuition | | | | \$ 4,494 | \$ 7,000 | \$ 3,678 | \$ 11,000 | \$ 11,000 | \$ 11,000 |
| 51910 | Stipend | | | | \$ 4,950 | \$ 3,000 | \$ - | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| 51920 | Uniform Allowance | | | | \$ 16,875 | \$ 21,375 | \$ 18,000 | \$ 21,375 | \$ 21,375 | \$ 21,375 |
| 51930 | Training | | | | \$ 72,083 | \$ 75,000 | \$ 28,987 | \$ 77,500 | \$ 77,500 | \$ 77,500 |
| | TOTAL PERSONNEL: | 20.5 | 21.5 | 20.5 | \$ 1,727,563 | \$ 1,875,479 | \$ 951,505 | \$ 2,009,835 | \$ 2,009,835 | \$ 2,009,835 |
| 52450 | Equipment Maint/Repairs | | | | \$ 1,668 | \$ 2,000 | \$ 1,004 | \$ 2,565 | \$ 2,565 | \$ 2,565 |
| 52900 | Care of Prisoners | | | | \$ 165 | \$ 1,250 | \$ 38 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 53810 | Events | | | | \$ 2,225 | \$ 2,000 | \$ 333 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 54200 | Office Supplies | | | | \$ 6,273 | \$ 7,500 | \$ 1,257 | \$ 7,500 | \$ 7,500 | \$ 7,500 |
| 54201 | Office Equipment | | | | \$ 397 | \$ 1,500 | \$ 2,102 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 54202 | Additional Equipment | | | | \$ 2,091 | \$ 1,500 | \$ 2,683 | \$ 8,000 | \$ 5,000 | \$ 2,000 |
| 54800 | Vehicular Supplies | | | | \$ 19,245 | \$ 22,000 | \$ 9,750 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| 55840 | Uniforms | | | | \$ 19,862 | \$ 17,000 | \$ 8,895 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| 55850 | Crime Prevention/Ammunition | | | | \$ 17,488 | \$ 14,000 | \$ 5,301 | \$ 18,000 | \$ 18,000 | \$ 18,000 |
| 55860 | Subscriptions | | | | \$ 5,839 | \$ 7,425 | \$ 7,375 | \$ 11,717 | \$ 11,717 | \$ 11,717 |
| | *NEW* Interpreter Services | | | | \$ - | \$ - | \$ - | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| 57100 | Travel/Training | | | | \$ 27,098 | \$ 30,916 | \$ 17,965 | \$ 32,000 | \$ 32,000 | \$ 30,000 |
| 57300 | Dues & Memberships | | | | \$ 2,865 | \$ 3,604 | \$ 1,900 | \$ 4,144 | \$ 4,144 | \$ 4,144 |
| | TOTAL EXPENSES: | | | | \$ 105,215 | \$ 110,695 | \$ 58,603 | \$ 136,426 | \$ 133,426 | \$ 128,426 |
| | TOTAL BUDGET: | | | | \$ 1,832,778 | \$ 1,986,174 | \$ 1,010,108 | \$ 2,146,261 | \$ 2,143,261 | \$ 2,138,261 |


 Dept Head Approval

3/5/24
 Date

\$ Increase/Decrease \$ 160,087 \$ 157,087 \$ 152,087
 % Increase/Decrease 8.06% 7.91% 7.66%

UPDATED 02/28/24

Fire Department: 01220

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-------------------------|------------|-------------|--------------|---------------------|----------------------|-----------------------------|-------------------|-----------------------------|---|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51113 | Clerical | 0.5 | 0.5 | 0.5 | \$ 21,057 | \$ 25,958 | \$ 8,343 | \$ 27,256 | \$ 27,256 | \$ 27,256 |
| 51117 | Fire Chief | 1 | 1 | 1 | \$ 99,650 | \$ 111,280 | \$ 40,758 | \$ 110,210 | \$ 110,210 | \$ 110,210 |
| 51127 | Call Firefighters | | | | \$ 123,523 | \$ 160,000 | \$ 74,015 | \$ 160,000 | \$ 160,000 | \$ 160,000 |
| 51129 | Firefighters | 4 | 4 | 4 | \$ 180,235 | \$ 239,000 | \$ 87,348 | \$ 273,561 | \$ 273,561 | \$ 273,561 |
| 51300 | Overtime | | | | \$ 33,240 | \$ 57,500 | \$ 20,963 | \$ 57,500 | \$ 57,500 | \$ 57,500 |
| 51410 | Holiday Pay | | | | \$ 9,796 | \$ 16,250 | \$ 2,023 | \$ 16,250 | \$ 16,250 | \$ 16,250 |
| 51420 | Longevity Pay | | | | \$ 500 | \$ 300 | \$ - | \$ 900 | \$ 900 | \$ 900 |
| | TOTAL PERSONNEL: | 5.5 | 5.5 | 5.5 | \$ 468,001 | \$ 610,288 | \$ 233,450 | \$ 645,677 | \$ 645,677 | \$ 645,677 |
| 52450 | Equipment Maint/Repairs | | | | \$ 92,212 | \$ 60,000 | \$ 26,277 | \$ 72,000 | \$ 72,000 | \$ 72,000 |
| 52700 | Communications | | | | \$ 2,101 | \$ 5,000 | \$ 1,891 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 53800 | Hydrant Rentals | | | | \$ 111,875 | \$ 116,000 | \$ 40,037 | \$ 115,600 | \$ 115,600 | \$ 115,600 |
| 54200 | Office Supplies | | | | \$ 864 | \$ 1,000 | \$ 564 | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| 55810 | Firefighting Supplies | | | | \$ 19,372 | \$ 30,000 | \$ 10,733 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| 55811 | Fire Prevention | | | | \$ 336 | \$ 1,100 | \$ - | \$ 1,100 | \$ 1,100 | \$ 1,100 |
| 55860 | Subscriptions | | | | \$ 3,095 | \$ 3,200 | \$ 3,050 | \$ 3,200 | \$ 3,200 | \$ 3,200 |
| 57100 | Travel/Training | | | | \$ 6,574 | \$ 10,000 | \$ 5,147 | \$ 10,000 | \$ 10,000 | \$ 9,000 |
| 57300 | Dues & Memberships | | | | \$ 1,707 | \$ 2,100 | \$ 990 | \$ 2,100 | \$ 2,100 | \$ 2,100 |
| *NEW* | Uniforms | | | | \$ - | \$ - | \$ - | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| *NEW* | Equipment Testing | | | | \$ - | \$ - | \$ - | \$ 17,000 | \$ 17,000 | \$ 17,000 |
| *NEW* | EMS Licensing | | | | \$ - | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| *NEW* | Laundry Services | | | | \$ - | \$ - | \$ - | \$ 300 | \$ 300 | \$ 300 |
| | TOTAL EXPENSES: | | | | \$ 238,136 | \$ 228,400 | \$ 88,689 | \$ 252,800 | \$ 252,800 | \$ 251,800 |
| | TOTAL BUDGET: | | | | \$ 706,137 | \$ 838,688 | \$ 322,139 | \$ 898,477 | \$ 898,477 | \$ 897,477 |

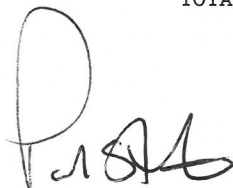
Scott Juner 3-1-24
 Dept Head Approval Date

\$ Increase/Decrease \$ 59,789 \$ 59,789 \$ 58,789
 % Increase/Decrease 7.13% 7.13% 7.01%

UPDATED 02/28/24

Emergency Management: 01230

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-------------------------|-----------|----------|-----------|------------------|-------------------|-----------------------|----------------|--------------------------|--|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51107 | EMD Stipend | | | | \$ - | \$ 5,000 | \$ 2,825 | \$ 6,000 | \$ 5,000 | \$ 5,000 |
| | TOTAL PERSONNEL: | 0 | 0 | 0 | \$ - | \$ 5,000 | \$ 2,825 | \$ 6,000 | \$ 5,000 | \$ 5,000 |
| 52450 | Equipment Maint/Repairs | | | | \$ 7,992 | \$ 6,500 | \$ 5,152 | \$ 6,500 | \$ 6,500 | \$ 6,500 |
| 52700 | Contracted Services | | | | \$ 7,499 | \$ 10,611 | \$ 7,580 | \$ 10,611 | \$ 10,611 | \$ 10,611 |
| 54200 | Office Supplies | | | | \$ 347 | \$ 350 | \$ 56 | \$ 350 | \$ 350 | \$ 350 |
| 58500 | Additional Equipment | | | | \$ 992 | \$ 2,000 | \$ 1,969 | \$ 2,500 | \$ 2,500 | \$ 2,000 |
| | TOTAL EXPENSES: | | | | \$ 16,829 | \$ 19,461 | \$ 14,758 | \$ 19,961 | \$ 19,961 | \$ 19,461 |
| | TOTAL BUDGET: | | | | \$ 16,829 | \$ 24,461 | \$ 17,583 | \$ 25,961 | \$ 24,961 | \$ 24,461 |



 Dept Head Approval

3/3/24

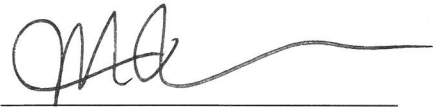
 Date

| | | | | | | |
|----------------------|----|-------|----|-------|----|-------|
| \$ Increase/Decrease | \$ | 1,500 | \$ | 500 | \$ | - |
| % Increase/Decrease | | 6.13% | | 2.04% | | 0.00% |

UPDATED 02/28/24

Building Inspector: 01241

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|--------------------------|-----------|----------|-----------|-------------------|-------------------|-----------------------|-------------------|--------------------------|--|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51107 | Building Inspector | 1 | 1 | 1 | \$ 69,413 | \$ 72,192 | \$ 37,410 | \$ 123,600 | \$ 123,600 | \$ 123,600 |
| 51108 | Assistant Inspector | 1 | 1 | 1 | \$ 225 | \$ 59,280 | \$ 18,188 | \$ 231,750 | \$ 231,750 | \$ 231,750 |
| 51113 | Clerk | 1 | 1 | 1 | \$ 42,840 | \$ 44,554 | \$ 21,420 | \$ - | \$ - | \$ - |
| 51420 | Longevity Pay | | | | \$ 1,250 | \$ 1,450 | \$ 1,150 | \$ 300 | \$ 300 | \$ 300 |
| | TOTAL PERSONNEL: | 3 | 3 | 3 | \$ 113,728 | \$ 177,476 | \$ 78,168 | \$ 355,650 | \$ 355,650 | \$ 355,650 |
| *NEW* | Vehicle Maintenance | | | | \$ - | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 52000 | Contracted Services | | | | \$ 3,500 | \$ 3,600 | \$ - | \$ 82,106 | \$ 82,106 | \$ 82,106 |
| 52411 | Property Security/Safety | | | | \$ - | \$ 2,400 | \$ - | \$ 2,400 | \$ 2,400 | \$ 2,400 |
| 54200 | Office Supplies | | | | \$ 1,462 | \$ 2,460 | \$ 1,197 | \$ 6,000 | \$ 6,000 | \$ 6,000 |
| 57100 | Travel/Training | | | | \$ 4,036 | \$ 4,400 | \$ 552 | \$ 27,425 | \$ 22,425 | \$ 22,425 |
| 57300 | Dues & Memberships | | | | \$ 145 | \$ 300 | \$ - | \$ 320 | \$ 320 | \$ 320 |
| | TOTAL EXPENSES: | | | | \$ 9,143 | \$ 13,160 | \$ 1,749 | \$ 123,251 | \$ 118,251 | \$ 118,251 |
| | TOTAL BUDGET: | | | | \$ 122,872 | \$ 190,636 | \$ 79,917 | \$ 478,901 | \$ 473,901 | \$ 473,901 |



Dept Head Approval

3/1/24

Date

| | | | |
|----------------------|------------|------------|------------|
| \$ Increase/Decrease | \$ 288,265 | \$ 283,265 | \$ 283,265 |
| % Increase/Decrease | 151.21% | 148.59% | 148.59% |

UPDATED 02/28/24

Animal Control Officer: 01292

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-------------------------|-----------|-------------|--------------|---------------------|----------------------|-----------------------------|-------------------|-----------------------------|---|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51107 | Animal Control Officer | | | | \$ 11,000 | \$ 11,000 | \$ 5,500 | \$ 11,000 | \$ 11,000 | \$ 11,000 |
| | TOTAL PERSONNEL: | 0 | 0 | 0 | \$ 11,000 | \$ 11,000 | \$ 5,500 | \$ 11,000 | \$ 11,000 | \$ 11,000 |
| 53000 | Professional Services | | | | \$ 464 | \$ 500 | \$ - | \$ 500 | \$ 500 | \$ - |
| 55800 | Supplies | | | | \$ - | \$ 100 | \$ - | \$ 100 | \$ 100 | \$ - |
| 57100 | Travel | | | | \$ - | \$ 250 | \$ - | \$ 250 | \$ 250 | \$ - |
| 57300 | Dues and Membership | | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL EXPENSES: | | | | \$ 464 | \$ 850 | \$ - | \$ 850 | \$ 850 | \$ - |
| | TOTAL BUDGET: | | | | \$ 11,464 | \$ 11,850 | \$ 5,500 | \$ 11,850 | \$ 11,850 | \$ 11,000 |


 Dept Head Approval


2/29/24
 Date

| | | | | | | |
|----------------------|----|-------|----|-------|----|--------|
| \$ Increase/Decrease | \$ | - | \$ | - | \$ | (850) |
| % Increase/Decrease | | 0.00% | | 0.00% | | -7.17% |

UPDATED 02/28/24

DPW - Highway: 01422

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|---|-------------|--------------|--------------|---------------------|---------------------|-----------------------|---------------------|--------------------------|--|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51110 | DPW Superintendent | 1 | 1 | 1 | \$ 92,529 | \$ 109,200 | \$ 54,135 | \$ 118,152 | \$ 118,152 | \$ 118,152 |
| 51112 | Assistant DPW Superintendent | 0 | 0 | 0 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 51113 | Administrative Assistant | 1 | 1 | 1 | \$ 42,784 | \$ 42,697 | \$ 21,943 | \$ 43,978 | \$ 43,978 | \$ 43,978 |
| 51115 | Tree Warden | | | | \$ 7,500 | \$ 7,800 | \$ 3,250 | \$ 8,034 | \$ 8,034 | \$ 8,034 |
| 51120 | Highway Superintendent | 1 | 1 | 1 | \$ 86,873 | \$ 90,002 | \$ 46,296 | \$ 97,335 | \$ 97,335 | \$ 97,335 |
| 51134 | Mechanic | 1 | 1 | 1 | \$ 63,183 | \$ 67,024 | \$ 31,470 | \$ 69,035 | \$ 69,035 | \$ 69,035 |
| 51135 | Working Foreman | 1 | 1 | 1 | \$ 68,633 | \$ 72,821 | \$ 34,727 | \$ 75,006 | \$ 75,006 | \$ 75,006 |
| 51136 | Laborer/Driver | 3 | 3 | 3 | \$ 164,931 | \$ 174,958 | \$ 82,359 | \$ 181,707 | \$ 181,707 | \$ 181,707 |
| 51138 | Recycling Center Staff | 0.50 | 0.50 | 0.5 | \$ 18,302 | \$ 17,680 | \$ 7,900 | \$ 18,210 | \$ 18,210 | \$ 18,210 |
| 51139 | Equipment Operators | 3 | 3 | 3 | \$ 184,788 | \$ 196,022 | \$ 92,195 | \$ 203,403 | \$ 203,403 | \$ 203,403 |
| 51300 | Snow & Ice Overtime | | | | \$ 77,373 | \$ 71,500 | \$ 5,590 | \$ 71,500 | \$ 71,500 | \$ 71,500 |
| 51301 | Highway Overtime | | | | \$ 12,661 | \$ 20,800 | \$ 9,083 | \$ 21,424 | \$ 21,424 | \$ 21,424 |
| 51400 | Police Details | | | | \$ 6,051 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 51420 | Longevity Pay | | | | \$ 3,950 | \$ 5,250 | \$ 4,350 | \$ 4,650 | \$ 4,650 | \$ 4,650 |
| 51910 | Stipends | | | | \$ 900 | \$ 1,800 | \$ - | \$ 1,800 | \$ 1,800 | \$ 1,800 |
| | TOTAL PERSONNEL: | 11.5 | 11.50 | 11.50 | \$ 830,457 | \$ 877,554 | \$ 393,297 | \$ 914,234 | \$ 914,234 | \$ 914,234 |
| 52110 | Street Lights | | | | \$ 145,580 | \$ 148,000 | \$ 90,342 | \$ 105,000 | \$ 105,000 | \$ 105,000 |
| 52115 | Sewer/Water | | | | \$ 276 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 52120 | Gas/Oil - Heating | | | | \$ 6,496 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 52410 | Buildings & Ground Maint/Repairs | | | | \$ 19,326 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 52450 | Equipment Maint/Repairs | | | | \$ 81,310 | \$ 100,000 | \$ 32,091 | \$ 103,000 | \$ 103,000 | \$ 100,000 |
| *NEW* | Mechanic Tool Allowance | | | | \$ - | \$ - | \$ - | \$ 20,000 | \$ 10,000 | \$ - |
| 52490 | Street & Bridge Maint/Repairs | | | | \$ 181,245 | \$ 180,000 | \$ 157,266 | \$ 225,400 | \$ 210,000 | \$ 192,800 |
| 52700 | Contracted Services | | | | \$ 48,095 | \$ 80,000 | \$ 26,976 | \$ 84,000 | \$ 80,000 | \$ 80,000 |
| 52701 | Trash & Recycle Hauling | | | | \$ 54,913 | \$ 65,000 | \$ 40,069 | \$ 66,950 | \$ 66,950 | \$ 66,950 |
| 52702 | Hazardous Waste Collection | | | | \$ 5,808 | \$ 6,000 | \$ - | \$ 8,500 | \$ 8,500 | \$ 8,500 |
| 52740 | Clothing & Uniforms | | | | \$ 18,534 | \$ 30,000 | \$ 12,716 | \$ 30,800 | \$ 30,800 | \$ 30,800 |
| 53050 | Landfill & Transfer Station Engineering | | | | \$ 16,000 | \$ 24,700 | \$ 105 | \$ 24,700 | \$ 24,700 | \$ 24,700 |
| 53085 | Police Details | | | | \$ - | \$ 7,500 | \$ 448 | \$ 25,000 | \$ 15,000 | \$ 11,000 |
| 53810 | Tree Services | | | | \$ 92,277 | \$ 115,000 | \$ 47,779 | \$ 118,450 | \$ 118,450 | \$ 118,450 |
| 54200 | Office Supplies | | | | \$ 628 | \$ 2,500 | \$ 1,243 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| 54810 | Gas & Diesel | | | | \$ 125,013 | \$ 135,000 | \$ 39,380 | \$ 140,400 | \$ 140,400 | \$ 140,400 |
| 55300 | Public Works Supplies | | | | \$ 21,443 | \$ 35,000 | \$ 1,583 | \$ 36,400 | \$ 36,400 | \$ 36,400 |
| 55700 | Snow & Ice Supplies | | | | \$ 167,886 | \$ 150,000 | \$ 155,946 | \$ 150,000 | \$ 150,000 | \$ 150,000 |
| 55805 | Safety Supplies | | | | \$ - | \$ 4,000 | \$ - | \$ 5,650 | \$ 4,000 | \$ 4,000 |
| 57100 | Travel/Training | | | | \$ 1,900 | \$ 2,500 | \$ 395 | \$ 7,500 | \$ 7,500 | \$ 4,000 |
| 57300 | Dues & Memberships | | | | \$ 480 | \$ 500 | \$ 350 | \$ 500 | \$ 500 | \$ 500 |
| 58541 | Highway Garage Remediation | | | | \$ 6,625 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL EXPENSES: | | | | \$ 993,835 | \$ 1,085,700 | \$ 606,690 | \$ 1,154,750 | \$ 1,113,700 | \$ 1,076,000 |
| | TOTAL BUDGET: | | | | \$ 1,824,293 | \$ 1,963,254 | \$ 999,987 | \$ 2,068,984 | \$ 2,027,934 | \$ 1,990,234 |


 Dept Head Approval

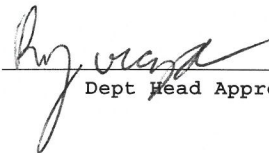
2/29/24
 Date

\$ Increase/Decrease \$ 105,730 \$ 64,680 \$ 26,980
 % Increase/Decrease 5.39% 3.25% 1.37%

UPDATED 02/28/24

Health Department: 01511

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-------------------------|-----------|----------|-----------|-------------------|-------------------|-----------------------|-------------------|--------------------------|--|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51129 | Health Agent | 1 | 1 | 1 | \$ 65,025 | \$ 67,626 | \$ 32,480 | \$ 69,655 | \$ 69,655 | \$ 69,655 |
| 51130 | Health Inspector | 1 | 1 | 1 | \$ 38,761 | \$ 52,998 | \$ 21,765 | \$ 57,088 | \$ 57,088 | \$ 57,088 |
| 51131 | Animal Inspector | | | | \$ 1,000 | \$ 1,000 | \$ 500 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 51420 | Longevity | | | | \$ 200 | \$ 300 | \$ 300 | \$ 300 | \$ 300 | \$ 300 |
| | TOTAL PERSONNEL: | 2 | 2 | 2 | \$ 104,986 | \$ 121,924 | \$ 55,045 | \$ 128,043 | \$ 128,043 | \$ 128,043 |
| *NEW* | Legal | | | | | | | \$ 50,000 | \$ - | \$ - |
| 52700 | Contracted Services | | | | \$ 11,254 | \$ 11,205 | \$ 8,860 | \$ 21,000 | \$ 12,000 | \$ 12,000 |
| 57100 | Travel/Training | | | | \$ 1,773 | \$ 3,400 | \$ 1,955 | \$ 3,400 | \$ 3,400 | \$ 3,000 |
| 57300 | Dues & Memberships | | | | \$ 216 | \$ 200 | \$ - | \$ 200 | \$ 200 | \$ 200 |
| 57800 | Supplies | | | | \$ 1,513 | \$ 3,500 | \$ 1,187 | \$ 3,500 | \$ 3,500 | \$ 3,200 |
| | TOTAL EXPENSES: | | | | \$ 14,756 | \$ 18,305 | \$ 12,002 | \$ 78,100 | \$ 19,100 | \$ 18,400 |
| | TOTAL BUDGET: | | | | \$ 119,743 | \$ 140,229 | \$ 67,047 | \$ 206,143 | \$ 147,143 | \$ 146,443 |


 Dept Head Approval


2/29/24
 Date

| | | | |
|-----------------------------|-----------|----------|----------|
| \$ Increase/Decrease | \$ 65,914 | \$ 6,914 | \$ 6,214 |
| % Increase/Decrease | 47.00% | 4.93% | 4.43% |

UPDATED 02/28/24

Community Services: 01528

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|------------------|-----------|-------------|--------------|---------------------|----------------------|-----------------------------|-------------------|-----------------------------|---|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| | TOTAL PERSONNEL: | 0 | 0 | 0 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 57800 | Human Services | | | | \$ 35,000 | \$ 25,000 | \$ - | \$ 30,000 | \$ - | \$ - |
| | TOTAL EXPENSES: | | | | \$ 35,000 | \$ 25,000 | \$ - | \$ 30,000 | \$ - | \$ - |
| | TOTAL BUDGET: | | | | \$ 35,000 | \$ 25,000 | \$ - | \$ 30,000 | \$ - | \$ - |



 Dept Head Approval

3/11/24

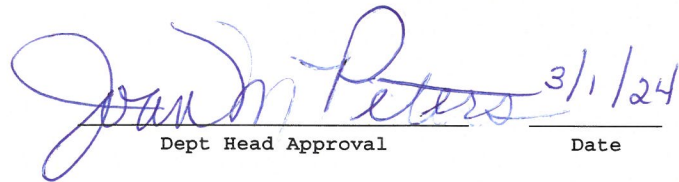
 Date

| | | | | | | |
|----------------------|----|--------|----|----------|----|----------|
| \$ Increase/Decrease | \$ | 5,000 | \$ | (25,000) | \$ | (25,000) |
| % Increase/Decrease | | 20.00% | | -100.00% | | -100.00% |

UPDATED 02/28/24

Council on Aging: 01541

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-----------------------------|-----------|----------|-----------|-------------------|-------------------|-----------------------|-------------------|--------------------------|--|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51106 | COA Director | 1 | 1 | 1 | \$ 66,266 | \$ 69,706 | \$ 33,513 | \$ 71,797 | \$ 71,797 | \$ 71,797 |
| 51109 | Van Drivers (4 P/T & 2 F/T) | 2 | 4 | 4 | \$ 42,049 | \$ 40,560 | \$ 20,239 | \$ 90,000 | \$ 90,000 | \$ 90,000 |
| 51113 | Administrative Assistant | 0.5 | 0.5 | 0.5 | \$ 19,649 | \$ 25,958 | \$ 8,807 | \$ 26,737 | \$ 26,737 | \$ 26,737 |
| 51115 | Custodian | | | | \$ 8,509 | \$ 9,933 | \$ 4,238 | \$ 10,231 | \$ 10,231 | \$ 10,231 |
| 51128 | Outreach Salaries | | | | \$ - | \$ - | \$ 3,483 | \$ 18,772 | \$ 18,772 | \$ 18,772 |
| 51200 | Coordinator | 0.5 | 0.5 | 0.5 | \$ 4,600 | \$ 3,640 | \$ 558 | \$ - | \$ - | \$ - |
| 51420 | Longevity Pay | | | | \$ 300 | \$ 400 | \$ - | \$ 300 | \$ 300 | \$ 300 |
| | TOTAL PERSONNEL: | 4 | 6 | 6 | \$ 141,373 | \$ 150,197 | \$ 70,837 | \$ 217,837 | \$ 217,837 | \$ 217,837 |
| 52450 | Equipment Maint/Repairs | | | | \$ 451 | \$ 5,000 | \$ 897 | \$ 5,150 | \$ 5,150 | \$ 5,150 |
| 52700 | Transportation | | | | \$ 996 | \$ 10,000 | \$ 7,001 | \$ 10,300 | \$ 10,300 | \$ 10,300 |
| 53810 | Activities | | | | \$ 1,453 | \$ 7,950 | \$ 860 | \$ 8,189 | \$ 8,189 | \$ 8,189 |
| 54200 | Office Supplies | | | | \$ 2,499 | \$ 3,000 | \$ 433 | \$ 3,090 | \$ 3,090 | \$ 3,090 |
| 57100 | Travel/Training | | | | \$ 1,345 | \$ 1,400 | \$ 1,203 | \$ 1,800 | \$ 1,800 | \$ 1,500 |
| 57300 | Dues & Memberships | | | | \$ 450 | \$ 450 | \$ 623 | \$ 700 | \$ 700 | \$ 700 |
| | TOTAL EXPENSES: | | | | \$ 7,194 | \$ 27,800 | \$ 11,017 | \$ 29,229 | \$ 29,229 | \$ 28,929 |
| | TOTAL BUDGET: | | | | \$ 148,567 | \$ 177,997 | \$ 81,855 | \$ 247,066 | \$ 247,066 | \$ 246,766 |

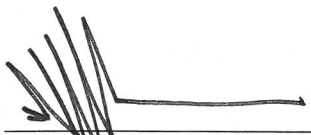
 3/1/24
 Dept Head Approval Date

| | | | |
|----------------------|-----------|-----------|-----------|
| \$ Increase/Decrease | \$ 69,069 | \$ 69,069 | \$ 68,769 |
| % Increase/Decrease | 38.80% | 38.80% | 38.63% |

UPDATED 02/28/24

Veterans' Affairs: 01543

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-----------------------|-----------|-------------|--------------|---------------------|----------------------|-----------------------------|-------------------|-----------------------------|---|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| | TOTAL PERSONNEL: | 0 | 0 | 0 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 52710 | American Legion Lease | | | | \$ 18,325 | \$ 23,000 | \$ 11,500 | \$ 23,000 | \$ 23,000 | \$ 23,000 |
| 52715 | VFW Lease | | | | \$ - | \$ 21,600 | \$ 3,600 | \$ 30,000 | \$ 21,600 | \$ 30,000 |
| 54300 | Supplies | | | | \$ 4,977 | \$ 5,500 | \$ - | \$ 5,500 | \$ 5,500 | \$ 5,500 |
| 57700 | Veterans' Benefits | | | | \$ 40,864 | \$ 65,000 | \$ 16,940 | \$ 65,000 | \$ 65,000 | \$ 65,000 |
| 57701 | Veterans' District | | | | \$ 34,434 | \$ 44,375 | \$ 44,375 | \$ 52,929 | \$ 52,929 | \$ 52,929 |
| | TOTAL EXPENSES: | | | | \$ 98,599 | \$ 159,475 | \$ 76,416 | \$ 176,429 | \$ 168,029 | \$ 176,429 |
| | TOTAL BUDGET: | | | | \$ 98,599 | \$ 159,475 | \$ 76,416 | \$ 176,429 | \$ 168,029 | \$ 176,429 |



 Dept Head Approval

2-29-24

 Date

| | | | |
|----------------------|-----------|----------|-----------|
| \$ Increase/Decrease | \$ 16,954 | \$ 8,554 | \$ 16,954 |
| % Increase/Decrease | 10.63% | 5.36% | 10.63% |

UPDATED 02/28/24

Libraries: 01610

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-------------------------|-------------|-------------|--------------|---------------------|----------------------|-----------------------------|-------------------|-----------------------------|---|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51143 | Head Librarian | 1 | 1 | 1 | \$ 65,748 | \$ 72,800 | \$ 11,594 | \$ 74,160 | \$ 74,160 | \$ 74,160 |
| 51145 | Assistant Librarians | 2 | 2 | 2 | \$ 98,605 | \$ 106,603 | \$ 26,920 | \$ 110,163 | \$ 110,163 | \$ 110,163 |
| 51146 | Library Clerks - FT | 7.5 | 5 | 5 | \$ 258,793 | \$ 215,260 | \$ 94,118 | \$ 221,120 | \$ 221,120 | \$ 221,120 |
| 51148 | Library Clerks - PT | 0 | 2.5 | 2.5 | \$ - | \$ 92,293 | \$ 7,986 | \$ 93,422 | \$ 93,422 | \$ 93,422 |
| 51420 | Longevity Pay | | | | \$ 1,000 | \$ 2,000 | \$ 1,300 | \$ 1,600 | \$ 1,600 | \$ 1,600 |
| | TOTAL PERSONNEL: | 10.5 | 10.5 | 10.5 | \$ 424,146 | \$ 488,956 | \$ 141,918 | \$ 500,465 | \$ 500,465 | \$ 500,465 |
| 52400 | Equipment Maint/Repairs | | | | \$ 3,050 | \$ 3,000 | \$ 947 | \$ 3,100 | \$ 3,100 | \$ 3,100 |
| 54200 | Office Supplies | | | | \$ 9,250 | \$ 13,000 | \$ 5,183 | \$ 13,390 | \$ 13,390 | \$ 13,090 |
| 55800 | Nonprint Materials | | | | \$ 34,589 | \$ 26,000 | \$ 7,366 | \$ 31,500 | \$ 31,500 | \$ 31,500 |
| 55801 | Subscriptions | | | | \$ - | \$ 27,000 | \$ 10,276 | \$ 29,000 | \$ 29,000 | \$ 27,000 |
| 55860 | Books/E books | | | | \$ 81,563 | \$ 62,000 | \$ 14,032 | \$ 73,860 | \$ 73,860 | \$ 73,860 |
| 55861 | Programming Supplies | | | | \$ 2,117 | \$ 3,300 | \$ 386 | \$ 3,400 | \$ 3,400 | \$ 3,400 |
| 57100 | Travel/Training | | | | \$ 51 | \$ 1,400 | \$ - | \$ 1,500 | \$ 1,500 | \$ 1,500 |
| 57300 | Dues & Memberships | | | | \$ 540 | \$ 1,010 | \$ 345 | \$ 1,040 | \$ 1,040 | \$ 1,040 |
| | TOTAL EXPENSES: | | | | \$ 131,160 | \$ 136,710 | \$ 38,535 | \$ 156,790 | \$ 156,790 | \$ 154,490 |
| | TOTAL BUDGET: | | | | \$ 555,306 | \$ 625,666 | \$ 180,453 | \$ 657,255 | \$ 657,255 | \$ 654,955 |

D. Marchio
Dept Head Approval

3/1/24
Date

| | | | |
|----------------------|-----------|-----------|-----------|
| \$ Increase/Decrease | \$ 31,589 | \$ 31,589 | \$ 29,289 |
| % Increase/Decrease | 5.05% | 5.05% | 4.68% |

UPDATED 02/28/24

Parks & Recreation: 01650

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-------------------------|-----------|----------|-----------|------------------|-------------------|-----------------------|----------------|--------------------------|--|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| *NEW* | Board Clerk | | | | | | | \$ 3,200 | \$ 3,200 | \$ 3,200 |
| | TOTAL PERSONNEL: | 0 | 0 | 0 | \$ - | \$ - | \$ - | \$ 3,200 | \$ 3,200 | \$ 3,200 |
| 54201 | Parks Improvements | | | | \$ 12,812 | \$ 10,000 | \$ 1,525 | \$ 10,300 | \$ 10,300 | \$ - |
| 57803 | Lake Management | | | | \$ 2,250 | \$ 5,000 | \$ - | \$ 5,250 | \$ 5,250 | \$ 5,250 |
| 57805 | Youth Programming | | | | \$ 90,803 | \$ 110,000 | \$ 93,674 | \$ 115,500 | \$ 110,000 | \$ 67,500 |
| 57810 | Waste Management | | | | \$ 6,915 | \$ 7,500 | \$ - | \$ 7,875 | \$ 7,875 | \$ 7,875 |
| | TOTAL EXPENSES: | | | | \$ 112,781 | \$ 132,500 | \$ 95,199 | \$ 138,925 | \$ 133,425 | \$ 80,625 |
| | TOTAL BUDGET: | | | | \$ 112,781 | \$ 132,500 | \$ 95,199 | \$ 142,125 | \$ 136,625 | \$ 83,825 |



 Dept Head Approval

2/29/24

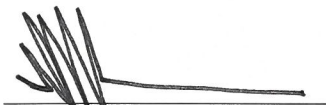
 Date

\$ Increase/Decrease \$ 9,625 \$ 4,125 \$ (48,675)
 % Increase/Decrease 7.26% 3.11% -36.74%

UPDATED 02/28/24

Boards & Commissions: 01691

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-------------------------------|-----------|-------------|--------------|---------------------|----------------------|-----------------------------|-------------------|-----------------------------|---|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| | TOTAL PERSONNEL: | 0 | 0 | 0 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 52400 | Historical Commission | | | | \$ 1,500 | \$ 7,000 | \$ 4,625 | \$ 17,000 | \$ 10,000 | \$ 9,000 |
| 52700 | Historic Districts Commission | | | | \$ 2,055 | \$ 5,000 | \$ 3,571 | \$ 19,000 | \$ 5,000 | \$ 5,000 |
| 57800 | Agricultural Commission | | | | \$ 1,918 | \$ 2,000 | \$ 300 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 57810 | Du Bois Commission | | | | \$ - | \$ 5,000 | \$ - | \$ 20,000 | \$ 5,000 | \$ 5,000 |
| 57820 | Strategic Sustainability Comm | | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 57830 | Transportation Committee | | | | \$ 1,000 | \$ 1,000 | \$ 194 | \$ 1,000 | \$ 1,000 | \$ - |
| | TOTAL EXPENSES: | | | | \$ 6,473 | \$ 20,000 | \$ 8,690 | \$ 59,000 | \$ 23,000 | \$ 21,000 |
| | TOTAL BUDGET: | | | | \$ 6,473 | \$ 20,000 | \$ 8,690 | \$ 59,000 | \$ 23,000 | \$ 21,000 |


 Dept Head Approval


2-29-24
 Date

| | | | |
|----------------------|-----------|----------|----------|
| \$ Increase/Decrease | \$ 39,000 | \$ 3,000 | \$ 1,000 |
| % Increase/Decrease | 195.00% | 15.00% | 5.00% |

UPDATED 02/28/24

Celebrations & Events: 01693

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|-------------------------|-----------|-------------|--------------|---------------------|----------------------|-----------------------------|-------------------|-----------------------------|---|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| 51910 | Stipend | | | | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| | TOTAL PERSONNEL: | 0 | 0 | 0 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 57800 | Celebrations | | | | \$ 5,596 | \$ 9,000 | \$ 3,264 | \$ 9,000 | \$ 5,000 | \$ 5,000 |
| 57810 | Band Programs | | | | \$ 6,500 | \$ 6,500 | \$ 2,725 | \$ 6,500 | \$ 6,500 | \$ 6,500 |
| | TOTAL EXPENSES: | | | | \$ 12,096 | \$ 15,500 | \$ 5,989 | \$ 15,500 | \$ 11,500 | \$ 11,500 |
| | TOTAL BUDGET: | | | | \$ 13,096 | \$ 16,500 | \$ 6,989 | \$ 16,500 | \$ 12,500 | \$ 12,500 |


 Dept Head Approval

2-29-24
 Date

| | | | |
|----------------------|-------|------------|------------|
| \$ Increase/Decrease | \$ - | \$ (4,000) | \$ (4,000) |
| % Increase/Decrease | 0.00% | -24.24% | -24.24% |

UPDATED 02/28/24

Debt Service: 01752

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|------------------------------|-----------|----------|-----------|------------------|-------------------|-----------------------|----------------|--------------------------|--|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| | TOTAL PERSONNEL: | 0 | 0 | 0 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 59100 | Long Term Principal | | | | \$ 1,866,900 | \$ 1,660,000 | \$ 635,000 | \$ 2,101,050 | \$ 2,101,050 | \$ 2,101,050 |
| 59120 | Long Term Interest | | | | \$ 342,428 | \$ 605,750 | \$ 141,865 | \$ 1,041,984 | \$ 1,041,984 | \$ 1,041,984 |
| 59130 | Short Term Interest/Paydowns | | | | \$ 73,989 | \$ 210,000 | \$ 162,134 | \$ 210,000 | \$ 210,000 | \$ 210,000 |
| 59150 | Debt Issuance Costs | | | | \$ - | \$ 20,000 | \$ 1,875 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| | TOTAL EXPENSES: | | | | \$ 2,283,316 | \$ 2,495,750 | \$ 940,874 | \$ 3,378,034 | \$ 3,378,034 | \$ 3,378,034 |
| | TOTAL BUDGET: | | | | \$ 2,283,316 | \$ 2,495,750 | \$ 940,874 | \$ 3,378,034 | \$ 3,378,034 | \$ 3,378,034 |



 Dept Head Approval

2/29/24

 Date

| | | | |
|-----------------------------|------------|------------|------------|
| \$ Increase/Decrease | \$ 882,284 | \$ 882,284 | \$ 882,284 |
| % Increase/Decrease | 35.35% | 35.35% | 35.35% |

UPDATED 02/28/24

Retirement: 01911

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|--------------------------|-----------|-------------|--------------|---------------------|----------------------|-----------------------------|-------------------|-----------------------------|---|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| | TOTAL PERSONNEL: | 0 | 0 | 0 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 51750 | Medicare | | | | \$ 77,729 | \$ 86,900 | \$ 46,304 | \$ 95,000 | \$ 95,000 | \$ 95,000 |
| 51760 | Retirement Contribution | | | | \$ 973,805 | \$ 1,070,583 | \$ 528,494 | \$ 1,135,281 | \$ 1,135,281 | \$ 1,135,281 |
| 51950 | Recruitment & Retirement | | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | TOTAL EXPENSES: | | | | \$ 1,051,534 | \$ 1,157,483 | \$ 574,798 | \$ 1,230,281 | \$ 1,230,281 | \$ 1,230,281 |
| | TOTAL BUDGET: | | | | \$ 1,051,534 | \$ 1,157,483 | \$ 574,798 | \$ 1,230,281 | \$ 1,230,281 | \$ 1,230,281 |


 Dept Head Approval

2/29/24
 Date

| | | | |
|-----------------------------|-----------|-----------|-----------|
| \$ Increase/Decrease | \$ 72,798 | \$ 72,798 | \$ 72,798 |
| % Increase/Decrease | 6.29% | 6.29% | 6.29% |

UPDATED 02/28/24

Insurance: 01945

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|----------------------------|-----------|----------|-----------|------------------|-------------------|-----------------------|----------------|--------------------------|--|
| | | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| | TOTAL PERSONNEL: | 0 | 0 | 0 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 51710 | Workers Compensation | | | | 39,309 | \$ 50,000 | \$ 36,107 | \$ 52,500 | \$ 52,500 | \$ 52,500 |
| 51720 | Unemployment Insurance | | | | - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 51740 | Health & Life Insurance | | | | 1,230,073 | \$ 1,755,830 | \$ 901,529 | \$ 1,755,830 | \$ 1,755,830 | \$ 1,755,830 |
| 51741 | Insurance Deductibles | | | | 1,000 | \$ 10,000 | \$ - | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| 57400 | General Insurance | | | | 114,806 | \$ 140,000 | \$ 122,075 | \$ 160,000 | \$ 160,000 | \$ 160,000 |
| 57425 | Public Safety Insurance | | | | 82,234 | \$ 85,000 | \$ 86,225 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| 57500 | Medical Services | | | | 6,541 | \$ 10,000 | \$ 7,837 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| 57800 | Miscellaneous Expenses | | | | - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 59610 | Allocation from Wastewater | | | | (200,000) | \$ (283,677) | \$ (141,839) | \$ (300,721) | \$ (292,824) | \$ (292,824) |
| | TOTAL EXPENSES: | | | | \$ 1,273,963 | \$ 1,767,153 | \$ 1,011,935 | \$ 1,789,609 | \$ 1,797,506 | \$ 1,797,506 |
| | TOTAL BUDGET: | | | | \$ 1,273,963 | \$ 1,767,153 | \$ 1,011,935 | \$ 1,789,609 | \$ 1,797,506 | \$ 1,797,506 |


 Dept Head Approval

2/29/24
 Date

| | | | |
|----------------------|-----------|-----------|-----------|
| \$ Increase/Decrease | \$ 22,456 | \$ 30,353 | \$ 30,353 |
| % Increase/Decrease | 1.27% | 1.72% | 1.72% |

UPDATED 02/28/24

Wastewater: 60442

| Account | Account Name | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|---------|----------------------------|------------|------------|------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| | | FY24 | FY25 | FY25 | Year-end | Town Meeting | Actuals | Budget | Town Manager | Selectboard |
| | | REQ | APRV | Actuals | Vote | thru | Request | Recommended | & Finance | |
| | | | | | | 12/31/23 | | | Committee | |
| | | | | | | | | | Approved | |
| 51133 | Superintendent | 1 | 1 | 1 | \$ 88,740 | \$ 94,468 | \$ 44,370 | \$ 97,302 | \$ 97,302 | \$ 97,302 |
| 51134 | Mechanic | 1 | 1 | 1 | \$ 46,212 | \$ 65,710 | \$ 28,486 | \$ 67,682 | \$ 67,682 | \$ 67,682 |
| 51136 | Laborers | 1 | 1 | 1 | \$ 53,160 | \$ 55,287 | \$ 26,470 | \$ 58,446 | \$ 58,446 | \$ 58,446 |
| 51137 | Laborers/Drivers | 1 | 1 | 1 | \$ 56,700 | \$ 57,177 | \$ 27,501 | \$ 60,393 | \$ 60,393 | \$ 60,393 |
| 51139 | Equipment Operator | 1 | 1 | 1 | \$ 62,472 | \$ 63,496 | \$ 31,675 | \$ 65,401 | \$ 65,401 | \$ 65,401 |
| 51140 | Plant Operator | 1 | 1 | 1 | \$ 48,114 | \$ 71,378 | \$ 34,181 | \$ 73,520 | \$ 73,520 | \$ 73,520 |
| 51141 | Assistant Plant Operator | 1 | 1 | 1 | \$ 64,540 | \$ 67,123 | \$ 32,140 | \$ 69,137 | \$ 69,137 | \$ 69,137 |
| 51200 | Clerical | 0.5 | 0.5 | 0.5 | \$ 17,948 | \$ 20,745 | \$ 8,557 | \$ 21,368 | \$ 21,368 | \$ 21,368 |
| 51300 | Overtime | | | | \$ 30,367 | \$ 36,400 | \$ 15,785 | \$ 38,584 | \$ 38,584 | \$ 38,584 |
| 51400 | Police Details | | | | \$ 2,299 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 51420 | Longevity Pay | | | | \$ 1,500 | \$ 1,900 | \$ 1,900 | \$ 2,150 | \$ 2,150 | \$ 2,150 |
| 51910 | Stipends | | | | \$ 700 | \$ 700 | \$ - | \$ 700 | \$ 700 | \$ 700 |
| | TOTAL PERSONNEL: | 7.5 | 7.5 | 7.5 | \$ 472,751 | \$ 534,384 | \$ 251,065 | \$ 554,683 | \$ 554,683 | \$ 554,683 |
| 52110 | Electricity | | | | \$ 145,663 | \$ 212,000 | \$ 63,728 | \$ 216,240 | \$ 216,240 | \$ 216,240 |
| 52120 | Gas/Oil - Heating | | | | \$ 23,049 | \$ 33,400 | \$ 2,044 | \$ 33,000 | \$ 33,000 | \$ 33,000 |
| 52310 | Water | | | | \$ 3,442 | \$ 5,500 | \$ 1,703 | \$ 8,000 | \$ 8,000 | \$ 8,000 |
| 52400 | Repairs & Maintenance | | | | \$ 59,559 | \$ 109,000 | \$ 40,450 | \$ 109,000 | \$ 109,000 | \$ 109,000 |
| 52740 | Uniforms Rental | | | | \$ 6,344 | \$ 9,000 | \$ 3,089 | \$ 9,000 | \$ 9,000 | \$ 9,000 |
| 52800 | Contracted Hauling | | | | \$ 140,773 | \$ 205,000 | \$ 75,830 | \$ 205,000 | \$ 205,000 | \$ 205,000 |
| 52801 | Contracted Services | | | | \$ 30,340 | \$ 35,000 | \$ 15,713 | \$ 77,000 | \$ 77,000 | \$ 77,000 |
| 52900 | Collection System | | | | \$ 59,137 | \$ 61,000 | \$ 19,363 | \$ 63,000 | \$ 63,000 | \$ 63,000 |
| 53050 | Engineering/Architecture | | | | \$ 3,875 | \$ 15,000 | \$ 2,500 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| 53085 | Police Details | | | | \$ - | \$ 5,000 | \$ 7,392 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| 53410 | Telephone | | | | \$ 1,763 | \$ 4,000 | \$ 771 | \$ 4,120 | \$ 4,120 | \$ 4,120 |
| 53430 | Postage | | | | \$ 4,000 | \$ 4,000 | \$ 2,500 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| 54200 | Office Supplies | | | | \$ 774 | \$ 3,000 | \$ 905 | \$ 3,000 | \$ 3,000 | \$ 3,000 |
| 54800 | Vehicular Supplies | | | | \$ 5,153 | \$ 6,760 | \$ 1,909 | \$ 6,760 | \$ 6,760 | \$ 6,760 |
| 54810 | Gasoline/Diesel | | | | \$ 8,753 | \$ 20,000 | \$ 4,347 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| 55800 | Chemicals/Supplies | | | | \$ 106,116 | \$ 140,000 | \$ 44,818 | \$ 144,200 | \$ 144,200 | \$ 144,200 |
| 55840 | Safety Equipment | | | | \$ 3,736 | \$ 5,980 | \$ 1,691 | \$ 6,160 | \$ 6,160 | \$ 6,160 |
| 57100 | Travel/Training | | | | \$ 2,240 | \$ 4,000 | \$ 2,366 | \$ 14,000 | \$ 14,000 | \$ 14,000 |
| 57400 | General Insurance | | | | \$ 39,919 | \$ 45,000 | \$ 38,924 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| 57401 | Workers Compensation | | | | \$ 9,042 | \$ 10,000 | \$ 11,826 | \$ 10,500 | \$ 10,500 | \$ 10,500 |
| 57402 | Health/Life Insurance | | | | \$ 48,373 | \$ 169,430 | \$ 231 | \$ 65,000 | \$ 65,000 | \$ 65,000 |
| 57403 | Medicare | | | | \$ 6,521 | \$ 7,500 | \$ - | \$ 14,210 | \$ 14,210 | \$ 14,210 |
| 57404 | Retirement | | | | \$ 95,780 | \$ 99,111 | \$ 52,104 | \$ 91,000 | \$ 91,000 | \$ 91,000 |
| 57406 | Unfunded EE Benefits | | | | \$ 5,100 | \$ 5,100 | \$ - | \$ 5,100 | \$ 5,100 | \$ 5,100 |
| 57407 | Allocation to General Fund | | | | \$ 200,000 | \$ 283,677 | \$ 141,839 | \$ 300,721 | \$ 292,824 | \$ 292,824 |
| 59100 | Maturing Debt | | | | \$ 532,293 | \$ 537,869 | \$ 110,000 | \$ 679,083 | \$ 679,083 | \$ 679,083 |
| 59120 | Interest on Debt | | | | \$ 172,092 | \$ 198,000 | \$ 80,478 | \$ 264,915 | \$ 264,915 | \$ 264,915 |
| 59130 | Short Term Interest | | | | \$ 5,837 | \$ 15,000 | \$ 10,855 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| 59150 | Debt Issuance Costs | | | | \$ 16,568 | \$ 42,000 | \$ 4,747 | \$ 52,500 | \$ 52,500 | \$ 52,500 |
| *NEW* | Wastewater Reserve Fund | | | | \$ - | \$ - | \$ - | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| | TOTAL EXPENSES: | | | | \$ 1,736,240 | \$ 2,290,327 | \$ 742,124 | \$ 2,606,509 | \$ 2,598,612 | \$ 2,598,612 |
| | TOTAL BUDGET: | | | | \$ 2,208,991 | \$ 2,824,711 | \$ 993,189 | \$ 3,161,192 | \$ 3,153,295 | \$ 3,153,295 |


 Dept Head Approval

2/29/24
 Date

\$ Increase/Decrease \$ 336,481 \$ 328,584 \$ 328,584
 % Increase/Decrease 11.91% 11.63% 11.63%

UPDATED 02/28/24

| | Positions | | | FY2023 | FY2024 | FY2024 | FY2025 | FY2025 | FY2025 |
|--------------------------------|-----------|-------------|--------------|---------------------|----------------------|-----------------------------|-------------------|-----------------------------|---|
| | FY24 | FY25 REQ | FY25 APRV | Year-end Actuals | Town Meeting Vote | Actuals thru 12/31/23 | Budget Request | Town Manager Recommended | Selectboard & Finance Committee Approved |
| <u>TOTAL PERSONNEL:</u> | | | | | | | | | |
| General Fund | 78.5 | 83.5 | 83.0 | \$ 5,196,369 | \$ 5,943,348 | \$ 2,637,124 | \$ 6,648,883 | \$ 6,531,183 | \$ 6,531,183 |
| Enterprise Fund | 7.5 | 7.5 | 7.5 | \$ 472,751 | \$ 534,384 | \$ 251,065 | \$ 554,683 | \$ 554,683 | \$ 554,683 |
| <u>TOTAL EXPENSES:</u> | | | | | | | | | |
| General Fund | | | | \$ 7,554,774 | \$ 8,676,171 | \$ 4,139,508 | \$ 10,301,594 | \$ 9,974,675 | \$ 9,847,225 |
| Enterprise Fund | | | | \$ 1,736,240 | \$ 2,290,327 | \$ 742,124 | \$ 2,606,509 | \$ 2,598,612 | \$ 2,598,612 |
| <u>TOTAL BUDGET:</u> | | | | | | | | | |
| General Fund | | | | \$ 12,751,143 | \$ 14,619,519 | \$ 6,776,632 | \$ 16,950,477 | \$ 16,505,858 | \$ 16,378,408 |
| Enterprise Fund | | | | \$ 2,208,991 | \$ 2,824,711 | \$ 993,189 | \$ 3,161,192 | \$ 3,153,295 | \$ 3,153,295 |
| | | | | \$ 14,960,134 | \$ 17,444,230 | \$ 7,769,820 | \$ 20,111,669 | \$ 19,659,153 | \$ 19,531,703 |

| | | Budget Reductions | \$ 452,516 | \$ 127,450 |
|------------|----------------------|-------------------|---------------|---------------|
| GENERAL | \$ Increase/Decrease | \$ 2,330,958 | \$ 1,886,339 | \$ 1,758,889 |
| | % Increase/Decrease | 15.94% | 12.90% | 12.03% |
| ENTERPRISE | \$ Increase/Decrease | \$ 336,481 | \$ 328,584 | \$ 328,584 |
| | % Increase/Decrease | 11.91% | 11.63% | 11.63% |
| TOTAL | \$ Increase/Decrease | \$ 2,667,439 | \$ 2,214,923 | \$ 2,087,473 |
| | % Increase/Decrease | 15.29% | 12.70% | 11.97% |
| | School Assessment: | | \$ 21,040,872 | \$ 21,040,872 |

UPDATED 02/28/24

TOWN OF GREAT BARRINGTON

SCHOOL ASSESSMENT HISTORICALS



Period 0
REPORT TEMPLATE: 1

| Org | Obj | Proj | FY2021 Budget | FY2022 Budget | FY2023 Budget | FY2024 Budget |
|-------|-----------|------------------|------------------|------------------|------------------|------------------|
| 01300 | EDUCATION | | | | | |
| 01300 | 53210 | BHRSD ASSESSMENT | 17,567,344 | 18,432,398 | 18,946,633 | 20,333,733 |
| | | GRAND TOTAL | 17,567,344 | 18,432,398 | 18,946,633 | 20,333,733 |

** END OF REPORT - Generated by Allison Crespo **

FY2025 ESTIMATE: \$21,040,872

UPDATED 02/06/24



ASSESSMENT DETAIL

There are three primary considerations that impact the change in assessment to the member towns in any given fiscal year.

The first is the **change in net assessments to member towns**, which is a result of the total operating and capital expense budgets, less all of the revenue other than the amount of money each town pays. The following discussion will illustrate the impact on net assessment with various budgeting assumptions.

The second consideration is the **enrollment of resident students** as of October 1 of the current school year, with the associated allocation between the three towns. Any change in the percent allocation between the towns over two years can impact how assessments are allocated. Between FY24 and FY25, there will be the following change:

| | FY 24 | FY 25 | % Change |
|------------------|--------------|--------------|-----------------|
| Great Barrington | 74.48% | 74.20% | -0.38% |
| Stockbridge | 13.16% | 12.95% | -1.63% |
| West Stockbridge | 12.36% | 12.84% | 3.92% |

The third consideration is any change in the **required minimum local contribution (MLC)** as determined by the Department of Elementary and Secondary Education.

| | FY24 | FY25 | % Change |
|------------------|------------------------|------------------------|-----------------|
| Great Barrington | \$7,998,869.00 | \$8,593,682.00 | 7.44% |
| Stockbridge | \$1,488,233.00 | \$1,693,659.00 | 13.80% |
| West Stockbridge | <u>\$1,369,342.00</u> | <u>\$1,499,728.00</u> | 9.52% |
| | \$10,856,444.00 | \$11,787,069.00 | |

The Governor’s budget was released January 24, 2024 and the MLC is from the DESE Net School Spending Foundation budget.

It is important to understand these various factors impacting the change in assessments to the member towns. The reasons for both the dollar change and the percent change between any two years is not only due to a change in the District’s operating but to these other factors as well. The discrepancy between the MLC that is available when the budget is set and the final MLC can vary greatly.

The following pages contain the assessment documents administration’s proposed budget.

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT
Operating Budget & Capital
FY 25 Budget

| | <u>SC Adopted</u> <u>2023-2024</u> | <u>Proposed</u> <u>2024-2025</u> | <u>Difference</u> | |
|--|---------------------------------------|-------------------------------------|---------------------------|-----------------------|
| | | | <u>Amount</u> | <u>%</u> |
| Gross Operating Budget | <u>33,521,858</u> | <u>35,039,758</u> | <u>1,517,900</u> | <u>4.53%</u> |
| Less: School Choice Tuition Income | (1,300,000) | (1,300,000) | | |
| Regular Tuition Income | (725,000) | (725,000) | | |
| Net Operating Budget | <u>31,496,858</u> | <u>33,014,758</u> | <u>1,517,900</u> | <u>4.82%</u> |
| Gross Capital Budget | <u>1,716,875</u> | <u>533,750</u> | <u>(1,183,125)</u> | <u>-68.91%</u> |
| | <u>33,213,733</u> | <u>33,548,508</u> | <u>334,775</u> | <u>1.01%</u> |
| Less: | | | | |
| Chapter 70 Aid | (3,045,078) | (3,398,268) | | |
| Chapter 71 Transportation Aid | (850,000) | (850,000) | | |
| Medicaid Reimbursement | (75,000) | (75,000) | | |
| Transfer from E & D | (617,000) | (617,000) | | |
| Interest Income | (15,000) | (15,000) | | |
| Miscellaneous Income | (32,000) | (32,000) | | |
| MSBA Reimbursement | <u>(1,120,934)</u> | 0 | | |
| | <u>(5,755,012)</u> | <u>(4,987,268)</u> | <u>(767,744)</u> | <u>-13.34%</u> |
| Net Assessments to Member Towns | <u>27,458,721</u> | <u>28,561,240</u> | <u>1,102,519</u> | <u>4.02%</u> |

| <u>Allocation of Assessments by Town</u> | <u>SC Adopted</u> <u>2023-2024</u> | <u>Proposed</u> <u>2024-2025</u> | <u>Change</u> | |
|--|---------------------------------------|-------------------------------------|------------------|-------|
| Great Barrington | 20,333,733 | 21,040,872 | 707,138 | 3.48% |
| Stockbridge | 3,733,143 | 3,866,686 | 133,543 | 3.58% |
| West Stockbridge | <u>3,391,845</u> | <u>3,653,683</u> | <u>261,838</u> | 7.72% |
| Total | <u>27,458,721</u> | <u>28,561,240</u> | <u>1,102,519</u> | 4.02% |

| Calculation of 2024-25 Assessments | | | | |
|---|-------------------------------------|-------------------|-----------------------------------|-------------------|
| | <u>Allocation</u> <u>Percent</u> | <u>MLC</u> | <u>Amount</u> <u>Above MLC</u> | <u>Total</u> |
| Great Barrington | 74.2045% | 8,593,682 | 12,447,190 | 21,040,872 |
| Stockbridge | 12.9546% | 1,693,659 | 2,173,027 | 3,866,686 |
| West Stockbridge | 12.8409% | <u>1,499,728</u> | <u>2,153,955</u> | <u>3,653,683</u> |
| Total | 100.0000% | <u>11,787,069</u> | <u>16,774,171</u> | <u>28,561,240</u> |

MLC numbers from DOE web page on 01/24/2024

BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT
Operating Budget
FY 25 Budget

| | SC Adopted | Proposed | Difference | |
|--|---------------------------|---------------------------|-------------------------|---------------------|
| | <u>2023-2024</u> | <u>2024-2025</u> | <u>Amount</u> | <u>%</u> |
| Gross Operating Budget | <u>33,521,858</u> | <u>35,039,758</u> | <u>1,517,900</u> | <u>4.53%</u> |
| Less: | | | | |
| School Choice Tuition Income | (1,300,000) | (1,300,000) | | |
| Regular Tuition Income | (725,000) | (725,000) | | |
| Net Operating Budget | <u>31,496,858</u> | <u>33,014,758</u> | <u>1,517,900</u> | <u>4.82%</u> |
| Less: | | | | |
| Chapter 70 Aid | (3,045,078) | (3,398,268) | | |
| Chapter 71 Transportation Aid | (850,000) | (850,000) | | |
| Medicaid Reimbursement | (75,000) | (75,000) | | |
| Transfer from E & D | (617,000) | (617,000) | | |
| Interest Income | (15,000) | (15,000) | | |
| Miscellaneous Income | (32,000) | (32,000) | | |
| | <u>(4,634,078)</u> | <u>(4,987,268)</u> | <u>(353,190)</u> | <u>7.62%</u> |
| Net Assessments to Member Towns | <u>26,862,780</u> | <u>28,027,490</u> | <u>1,164,710</u> | <u>4.34%</u> |

| <u>Allocation of Assessments by Town</u> | SC Adopted | Proposed | Change | |
|---|-------------------------|-------------------------|------------------|-------|
| | <u>2023-2024</u> | <u>2024-2025</u> | | |
| Great Barrington | 19,939,489 | 20,644,805 | 705,316 | 3.54% |
| Stockbridge | 3,598,672 | 3,797,541 | 198,869 | 5.53% |
| West Stockbridge | <u>3,350,179</u> | <u>3,585,144</u> | <u>234,965</u> | 7.01% |
| Total | <u>26,888,340</u> | <u>28,027,490</u> | <u>1,139,150</u> | 4.24% |

| Calculation of 2024-25 Assessments | | | | |
|---|------------|-------------------|-------------------|-------------------|
| | Allocation | | Amount | |
| | Percent | MLC | Above MLC | Total |
| Great Barrington | 74.2045% | 8,593,682 | 12,051,123 | 20,644,805 |
| Stockbridge | 12.9546% | 1,693,659 | 2,103,882 | 3,797,541 |
| West Stockbridge | 12.8409% | <u>1,499,728</u> | <u>2,085,416</u> | <u>3,585,144</u> |
| Total | 100.0000% | <u>11,787,069</u> | <u>16,240,421</u> | <u>28,027,490</u> |

MLC numbers from DOE web page on 01/24/2024

**BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT
CAPITAL BUDGET
FY 25 Budget**

| | <u>SC Adopted</u> <u>2023-2024</u> | <u>Proposed</u> <u>2024-2025</u> | <u>Difference</u> <u>Amount</u> | |
|----------------------------------|---------------------------------------|-------------------------------------|------------------------------------|-----------------------|
| Gross Capital Budget | 1,716,875 | 500,000 | (1,216,875) | <u>-70.88%</u> |
| ST Borrowing (interest) | 0 | 33,750 | | |
| Capital Repairs/Purchases | 0 | 0 | | |
| Extraordinary Maint. - HS | 0 | 0 | | |
| Stabilization Fund | <u>0</u> | <u>0</u> | | |
| | 1,716,875 | 533,750 | (1,183,125) | <u>-68.91%</u> |
| Less: | | | | |
| Applicable Bond Premium | | | | |
| MSBA Reimbursement | (1,120,934) | 0 | | |

| | | | | |
|--|-----------------------|-----------------------|------------------------|-----------------------|
| Net Assessments to Member Towns | <u>595,941</u> | <u>533,750</u> | <u>(62,191)</u> | <u>-10.44%</u> |
|--|-----------------------|-----------------------|------------------------|-----------------------|

| <u>Allocation of Assessments by Town</u> | <u>SC Adopted</u> <u>2023-2024</u> | <u>Preliminary</u> <u>2024-2025</u> | <u>Change</u> | |
|--|---------------------------------------|--|-----------------|----------------|
| Great Barrington | 443,859 | 396,067 | (47,793) | <u>-10.77%</u> |
| Stockbridge | 78,450 | 69,145 | (9,304) | <u>-11.86%</u> |
| West Stockbridge | <u>73,632</u> | <u>68,538</u> | <u>(5,094)</u> | <u>-6.92%</u> |
| Total | <u>595,941</u> | <u>533,750</u> | <u>(62,191)</u> | |

| Calculation of 2024-25 Assessments | | | |
|---|-----------------------|-----------------------|----------------|
| | Allocation Percent | Capital Assessment | Total |
| Great Barrington | 74.2045% | 396,067 | 396,067 |
| Stockbridge | 12.9546% | 69,145 | 69,145 |
| West Stockbridge | 12.8409% | <u>68,538</u> | <u>68,538</u> |
| Total | 100.0000% | <u>533,750</u> | <u>533,750</u> |

FY25 Capital Requests

| Dept | Project | Total Amount | Borrow | Other | Source of Other |
|------------------------------------|---------------------------------------|---------------------|---------------------|---------------------|------------------|
| Police | Shields (10) | \$ 26,300 | \$ - | \$ 26,300 | Tax Levy |
| | Radios (1) | \$ 8,375 | \$ - | \$ 8,375 | Tax Levy |
| | Police cruisers (2) | \$ 70,000 | \$ - | \$ 70,000 | Tax Levy |
| | Total Police | \$ 104,675 | \$ - | \$ 104,675 | |
| Fire | Car #1 replacement | \$ 67,000 | \$ 67,000 | \$ - | |
| DPW | Vehicles and Equipment | | | | |
| | Wood chipper | \$ 82,000 | \$ 82,000 | \$ - | |
| | Dumptruck F550 | \$ 115,000 | \$ 115,000 | \$ - | |
| | Transfer station rollofts | \$ 25,934 | \$ - | \$ 25,934 | Tax Levy |
| | Mowers (2) zero turn | \$ 36,750 | \$ - | \$ 36,750 | Tax Levy |
| | | \$ 259,684 | \$ 197,000 | \$ 62,684 | |
| | Buldings and Grounds | | | | |
| | Arch./Eng. Services | \$ 325,000 | \$ 325,000 | \$ - | |
| | Courthouse | \$ 241,000 | \$ 241,000 | \$ - | |
| | DPW buildings | \$ 25,000 | \$ - | \$ 25,000 | Tax Levy |
| | Fire Station (GB) | \$ 150,000 | \$ 150,000 | \$ - | |
| | Libraries | \$ 188,000 | \$ 93,000 | \$ 95,000 | CPA (Mason) |
| | Police station | \$ 75,000 | \$ 75,000 | \$ - | |
| | Town Hall | \$ 200,000 | \$ 200,000 | \$ - | |
| | Various: emergencies/improvements | \$ 150,000 | \$ 150,000 | \$ - | |
| | | \$ 1,354,000 | \$ 1,234,000 | \$ 120,000 | |
| | Street and Bridge Improvements | | | | |
| | Engineering | \$ 600,000 | \$ 600,000 | \$ - | |
| | Streets, bridges and culverts | \$ 2,015,000 | \$ 1,115,000 | \$ 900,000 | Ch.90, Grant |
| | Sidewalks and paths | \$ 130,000 | \$ 30,000 | \$ 100,000 | Grant |
| | | \$ 2,745,000 | \$ 1,745,000 | \$ 1,000,000 | |
| | Total DPW | \$ 4,358,684 | \$ 3,176,000 | \$ 1,182,684 | |
| Parks | Park improvements/equipment | \$ 153,000 | \$ - | \$ 153,000 | CPA and Tax Levy |
| | Total Parks | \$ 153,000 | \$ - | \$ 153,000 | |
| Transit | Transit vehicles (2) | \$ 22,000 | \$ 22,000 | \$ - | |
| Total General Fund | | \$ 4,705,359 | \$ 3,265,000 | \$ 1,440,359 | |
| Wastewater | Engineering | \$ 850,000 | \$ - | \$ 850,000 | Ret Earnings |
| | CMOM, I/I Mitigation | \$ 200,000 | \$ - | \$ 200,000 | Ret Earnings |
| | Sewer & Manholes | \$ 100,000 | \$ - | \$ 100,000 | Ret Earnings |
| | Pump Station Upgrades | \$ 1,500,000 | \$ 1,500,000 | \$ - | |
| | | \$ 2,650,000 | \$ 1,500,000 | \$ 1,150,000 | |
| | Total Wastewater | \$ 2,650,000 | \$ 1,500,000 | \$ 1,150,000 | |
| Total FY25 Capital Requests | | \$ 7,355,359 | \$ 4,765,000 | \$ 2,590,359 | |

| | |
|--|---------------------|
| Capital Articles for Town Meeting | |
| General fund: | \$ 4,705,359 |
| Enterprise fund | \$ 2,650,000 |
| | <u>\$ 7,355,359</u> |

VECTOR[®] PROTECTIVE BARRIER

Shields

PROPRIETARY AND CONFIDENTIAL

November 28, 2023

re: Sole Source Vendor for Vector Law Enforcement Shield

To Whom It May Concern:

The Vector Law Enforcement Shield is a patented product manufactured, produced, sold and distributed solely by Vector Defensive Systems, LLC. Any and all competition is precluded from selling this product by the existence of Patent # US 10,648,779, copyright, secret process and monopoly. The Vector Law Enforcement Shield is not available from any other source.

The Vector Law Enforcement Shield is the only NIJ Level 3 single arm-secured, steel core ballistic law enforcement shield with its sole source training program in existence. Vector Defensive Systems, LLC is the sole source manufacturer and provider for these shields in the United States and the only company in the United States or overseas that manufactures these specialty, steel-core shields. No other company manufactures, offers or has the rights to this product or training.

Please call with any questions that you may have regarding Vector Defensive Systems, LLC being the sole source vendor of Vector Law Enforcement Shields at 239-281-8669.

Sincerely,

Wendi Skjaldmaer

Wendi Skjaldmaer
Managing Partner
Vector Defensive Systems LLC

239-281-8669
wendi@vectorprotects.com

Vector Defensive Systems

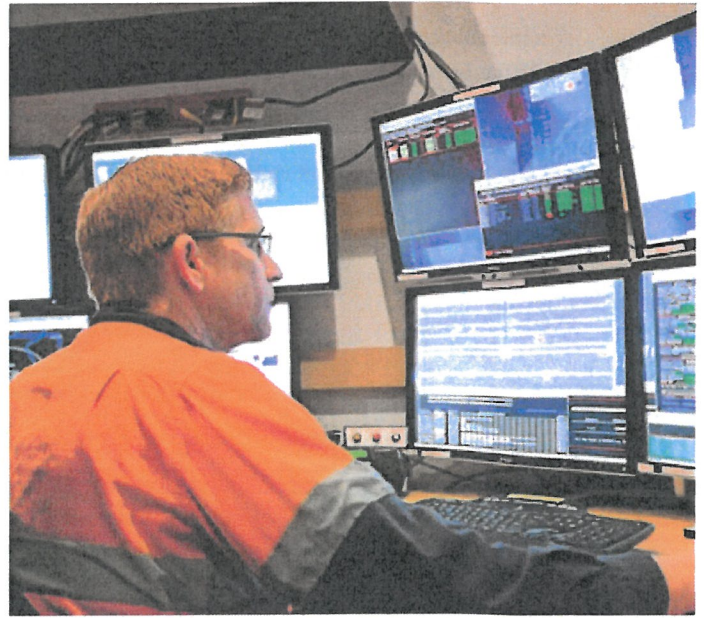
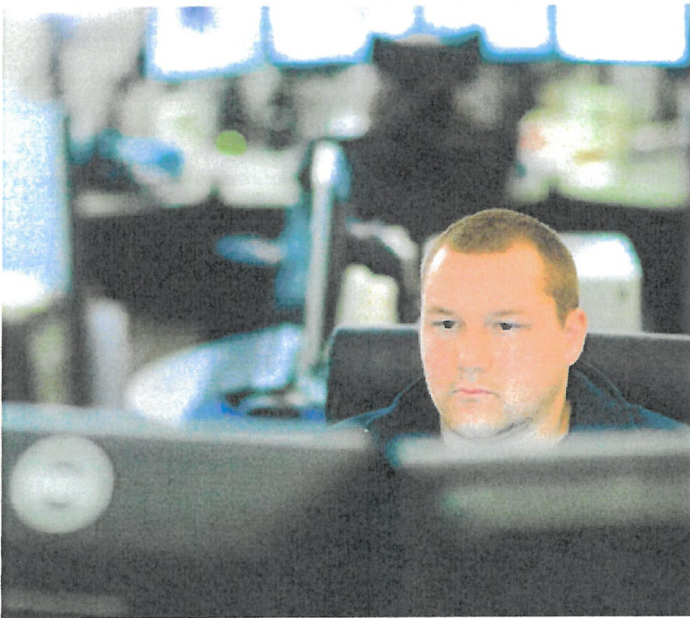
Attn: Wendi Skjaldmaer
 5 Sackville Street
 Boston, MA 02129

Quote

| | |
|------------|---------|
| Date | Quote # |
| 11/28/2023 | 44383 |

| |
|---|
| Name / Address |
| Great Barrington PD Attn: Chief Storti |

| Description | Qty | Rate | Project | |
|---|-----|----------|-------------------------|-------------|
| | | | Total | |
| VOLUME DISCOUNT: Vector Protective Barrier TM Emotionally Disturbed Person (EDP) De-Escalation, Counter-Ambush and Active Shooter Resposne Kit with 20 year warranty on the shield: 6 Patrol & 20 SWAT 1-9 kits \$3,500 each, 10-49 kits \$2,500 each, 50+ kits \$2250 each KIT INCLUDES TRAINING AND: NIJ Level III Steel Core Vector TM Protective Barrier | 10 | 2,500.00 | 25,000.00 | |
| In-person shield de-escalation & active shooter/counter ambush training at department Train the Trainer | 10 | 0.00 | 0.00 | |
| Tactical flashlight with mount | 10 | 0.00 | 0.00 | |
| Vector TM Active Shooter Disorienting Dazzle Cover - Standard "POLICE" or "SHERIFF" - Custom covers w logo or dept name add \$500 set up plus \$50 per cover | 10 | 50.00 | 500.00 | |
| Set Up for Custom Active Shooter Disorienting Cover \$500 | 1 | 500.00 | 500.00 | |
| 2-point sling for covert carry or rapid deploy tethers for MOLLEE chest rigs | 10 | | 0.00 | |
| Seat-mounted carrier bag | 10 | | 0.00 | |
| Vector TM Electronic Training Manual - No Charge - Printed copies \$50 each | 10 | | 0.00 | |
| Ground UPS | 10 | 26.75 | 267.50 | |
| Quotes are good for 45 days. Please call 239-281-8669 with questions. Thank you! | | | Subtotal | \$26,267.50 |
| | | | Sales Tax (0.0%) | \$0.00 |
| | | | Total | \$26,267.50 |



GREAT BARRINGTON, TOWN OF

12/27/2023



QUOTE-2468242

12/27/2023

GREAT BARRINGTON, TOWN OF
465 MAIN ST
GREAT BARRINGTON POLICE
GREAT BARRINGTON, MA 01230

Dear Sergeant Carlotto,

Motorola Solutions is pleased to present GREAT BARRINGTON, TOWN OF with this quote for quality communications equipment and services. The development of this quote provided us the opportunity to evaluate your requirements and propose a solution to best fulfill your communications needs.

This information is provided to assist you in your evaluation process. Our goal is to provide GREAT BARRINGTON, TOWN OF with the best products and services available in the communications industry. Please direct any questions to David Ullrich at dullrich@pittsfieldcommunications.com.

We thank you for the opportunity to provide you with premier communications and look forward to your review and feedback regarding this quote.

Sincerely,

David Ullrich

Motorola Solutions Manufacturer's Representative



QUOTE-2468242

Billing Address:
 GREAT BARRINGTON, TOWN
 OF
 465 MAIN ST
 GREAT BARRINGTON POLICE
 GREAT BARRINGTON,
 MA 01230
 US

Quote Date:12/27/2023
 Expiration Date:02/25/2024
 Quote Created By:
 David Ullrich
 dullrich@
 pittsfieldcommunications.com

End Customer:
 GREAT BARRINGTON, TOWN OF
 Sergeant Carlotto

Contract: 22564 - PSE01 MA STATE

| Line # | Item Number | Description | Qty | List Price | Contract Price | Disc % | Ext. Sale Price |
|--------|--------------|--|-----|------------|----------------|--------|-----------------|
| | APX™ 8500 | | | | | | |
| 1 | M37TSS9PW1AN | APX8500 ALL BAND MP MOBILE | 1 | \$5,893.68 | \$4,420.26 | 25.0% | \$4,420.26 |
| 1a | G831AD | ADD: SPKR 15W WATER RESISTANT | 1 | \$66.00 | \$49.50 | 25.0% | \$49.50 |
| 1b | G996AS | ENH: OVER THE AIR PROVISIONING | 1 | \$110.00 | \$82.50 | 25.0% | \$82.50 |
| 1c | GA00580AA | ADD: TDMA OPERATION | 1 | \$495.00 | \$371.25 | 25.0% | \$371.25 |
| 1d | GA01513AB | ADD: ALL BAND MOBILE ANTENNA (7/8V/U) | 1 | \$105.00 | \$78.75 | 25.0% | \$78.75 |
| 1e | G51AT | ENH:SMARTZONE | 1 | \$1,650.00 | \$1,237.50 | 25.0% | \$1,237.50 |
| 1f | G78AT | ENH: 3 YEAR ESSENTIAL SVC | 1 | \$288.00 | \$288.00 | 0.0% | \$288.00 |
| 1g | GA05509AA | DEL: DELETE UHF BAND | 1 | -\$800.00 | -\$600.00 | 0.0% | -\$600.00 |
| 1h | GA01606AA | ADD: NO BLUETOOTH/ WIFI/GPS ANTENNA NEEDED | 1 | \$0.00 | \$0.00 | 0.0% | \$0.00 |
| 1i | G843AH | ADD: AES ENCRYPTION AND ADP | 1 | \$523.00 | \$392.25 | 25.0% | \$392.25 |
| 1j | G444AH | ADD: APX CONTROL HEAD SOFTWARE | 1 | \$0.00 | \$0.00 | 0.0% | \$0.00 |



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.
 Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 - #: 36-1115800



| Line # | Item Number | Description | Qty | List Price | Contract Price | Disc % | Ext. Sale Price |
|-----------|--------------|---------------------------------------|-----|------------|----------------|--------|-----------------|
| 1k | G67EH | ADD: REMOTE MOUNT E5 MP | 1 | \$327.00 | \$245.25 | 25.0% | \$245.25 |
| 1l | GA01517AA | DEL: NO J600 ADAPTER CABLE NEEDED | 1 | \$0.00 | \$0.00 | 0.0% | \$0.00 |
| 1m | G806BL | ENH: ASTRO DIGITAL CAI OP APX | 1 | \$567.00 | \$425.25 | 25.0% | \$425.25 |
| 1n | GA01767AG | ADD: RADIO AUTHENTICATION | 1 | \$110.00 | \$82.50 | 25.0% | \$82.50 |
| 1o | GA01670AA | ADD: APX E5 CONTROL HEAD | 1 | \$717.00 | \$537.75 | 25.0% | \$537.75 |
| 1p | W22BA | ADD: STD PALM MICROPHONE APX | 1 | \$79.00 | \$59.25 | 25.0% | \$59.25 |
| 1q | QA09113AB | ADD: BASELINE RELEASE SW | 1 | \$0.00 | \$0.00 | 0.0% | \$0.00 |
| 1r | W969BG | ADD: MULTIKEY OPERATION | 1 | \$363.00 | \$272.25 | 25.0% | \$272.25 |
| 1s | G361AH | ENH: P25 TRUNKING SOFTWARE APX | 1 | \$330.00 | \$247.50 | 25.0% | \$247.50 |
| APX™ 8500 | | | | | | | |
| 2 | M37TSS9PW1AN | APX8500 ALL BAND MP MOBILE | 1 | \$5,893.68 | \$4,420.26 | 25.0% | \$4,420.26 |
| 2a | G831AD | ADD: SPKR 15W WATER RESISTANT | 2 | \$66.00 | \$49.50 | 25.0% | \$99.00 |
| 2b | G996AS | ENH: OVER THE AIR PROVISIONING | 1 | \$110.00 | \$82.50 | 25.0% | \$82.50 |
| 2c | GA00580AA | ADD: TDMA OPERATION | 1 | \$495.00 | \$371.25 | 25.0% | \$371.25 |
| 2d | GA01513AB | ADD: ALL BAND MOBILE ANTENNA (7/8V/U) | 1 | \$105.00 | \$78.75 | 25.0% | \$78.75 |
| 2e | G628AC | ADD: REMOTE MOUNT CABLE 17 FT APX | 2 | \$17.00 | \$12.75 | 25.0% | \$25.50 |
| 2f | G51AT | ENH: SMARTZONE | 1 | \$1,650.00 | \$1,237.50 | 25.0% | \$1,237.50 |
| 2g | G78AT | ENH: 3 YEAR ESSENTIAL SVC | 1 | \$288.00 | \$288.00 | 0.0% | \$288.00 |
| 2h | GA00092AU | ADD: APXM DUAL E5 CH | 1 | \$627.00 | \$470.25 | 25.0% | \$470.25 |



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 Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 - #: 36-1115800

| Line # | Item Number | Description | Qty | List Price | Contract Price | Disc % | Ext. Sale Price |
|--------------------|-------------|--|-----|------------|-------------------------|--------|-----------------|
| 2i | GA05509AA | DEL: DELETE UHF BAND | 1 | -\$800.00 | -\$600.00 | 0.0% | -\$600.00 |
| 2j | GA01606AA | ADD: NO BLUETOOTH/ WIFI/GPS ANTENNA NEEDED | 1 | \$0.00 | \$0.00 | 0.0% | \$0.00 |
| 2k | G843AH | ADD: AES ENCRYPTION AND ADP | 1 | \$523.00 | \$392.25 | 25.0% | \$392.25 |
| 2l | G444AH | ADD: APX CONTROL HEAD SOFTWARE | 1 | \$0.00 | \$0.00 | 0.0% | \$0.00 |
| 2m | G67EH | ADD: REMOTE MOUNT E5 MP | 1 | \$327.00 | \$245.25 | 25.0% | \$245.25 |
| 2n | GA01517AA | DEL: NO J600 ADAPTER CABLE NEEDED | 1 | \$0.00 | \$0.00 | 0.0% | \$0.00 |
| 2o | G806BL | ENH: ASTRO DIGITAL CAI OP APX | 1 | \$567.00 | \$425.25 | 25.0% | \$425.25 |
| 2p | GA01767AG | ADD: RADIO AUTHENTICATION | 1 | \$110.00 | \$82.50 | 25.0% | \$82.50 |
| 2q | GA01670AA | ADD: APX E5 CONTROL HEAD | 1 | \$717.00 | \$537.75 | 25.0% | \$537.75 |
| 2r | W22BA | ADD: STD PALM MICROPHONE APX | 2 | \$79.00 | \$59.25 | 25.0% | \$118.50 |
| 2s | QA09113AB | ADD: BASELINE RELEASE SW | 1 | \$0.00 | \$0.00 | 0.0% | \$0.00 |
| 2t | G361AH | ENH: P25 TRUNKING SOFTWARE APX | 1 | \$330.00 | \$247.50 | 25.0% | \$247.50 |
| Grand Total | | | | | \$16,711.77(USD) | | |

Notes:

- Unless otherwise noted, this quote excludes sales tax or other applicable taxes (such as Goods and Services Tax, sales tax, Value Added Tax and other taxes of a similar nature). Any tax the customer is subject to will be added to invoices.



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.
Motorola Solutions, Inc.: 500 West Monroe, United States - # 36-1115800

| Purchase Order Checklist | |
|---|--|
| Marked as PO/ Contract/ Notice to Proceed on Company Letterhead (PO will not be processed without this) | |
| PO Number/ Contract Number | |
| PO Date | |
| Vendor = Motorola Solutions, Inc. | |
| Payment (Billing) Terms/ State Contract Number | |
| Bill-To Name on PO must be equal to the Legal Bill-To Name | |
| Bill-To Address | |
| Ship-To Address (If we are shipping to a MR location, it must be documented on PO) | |
| Ultimate Address (If the Ship-To address is the MR location then the Ultimate Destination address must be documented on PO) | |
| PO Amount must be equal to or greater than Order Total | |
| Non-Editable Format (Word/ Excel templates cannot be accepted) | |
| Bill To Contact Name & Phone # and EMAIL for customer accounts payable dept | |
| Ship To Contact Name & Phone # | |
| Tax Exemption Status | |
| Signatures (As required) | |

P. D.



Cruiser
Car #1

Budget Estimate

Date: December 28, 2023

CHEVROLET TAH UNMARKED

To: Sgt. Adam Carlotto
 Great Barrington Police Department
 465 Main Street
 Great Barrington MA 02130
 acarlotto@townofgb.org / 413-528-0306 X - 143

Salesperson: Steve Spokowski
 774-204-2206

| Qty | Item # | Description | Unit Price | Line Total |
|------|-------------|---|--------------|--------------|
| 1.00 | CK10706 | 2024 Chevrolet Tahoe 4 wheel drive PPV Commercial | \$ 50,134.00 | \$ 50,134.00 |
| 1.00 | GBA | Black exterior paint with HD black cloth interior | \$ - | \$ - |
| 1.00 | AMF | (4) Additional remote entry transmitters | \$ 71.25 | \$ 71.25 |
| 1.00 | BCV | Auto door lock disable | \$ 47.50 | \$ 47.50 |
| 1.00 | 6E 2 | Fleet calibration | \$ 23.75 | \$ 23.75 |
| 1.00 | 7X3 | Driver side pillar mounted LED spot light | \$ 760.00 | \$ 760.00 |
| 1.00 | TBD | Set of (4) window vent shades | \$ 110.00 | \$110.00 |
| 1.00 | FLEET KEY | Fleet key not applicable | \$ - | \$- |
| 2.00 | ECVDMLTAL00 | R/W dome light front cabin over console, rear cargo | \$ 125.00 | \$250.00 |
| 1.00 | LABOR | Activate wig wag headlight flasher | \$ 62.50 | \$62.50 |
| 1.00 | TBD | Blue exterior mirror LED | \$ 400.00 | \$800.00 |
| 1.00 | I2E | (2) Blue white rear quarter glass LED - 1/side | \$ 250.00 | \$500.00 |
| 4.00 | I2E | (2) Blue white ION in grille | \$ 250.00 | \$1,000.00 |
| 1.00 | BW/BS CORE | Inner Edge package | \$ 4,250.00 | \$4,250.00 |
| 1.00 | C399 | Core siren included | \$ - | \$- |
| 1.00 | CCTL6 | Rotary controller included | \$ - | \$- |
| 1.00 | C399K* | OBDII Install kit included | \$ - | \$- |
| 1.00 | SA315 | 100w siren speaker included | \$ - | \$- |
| 2.00 | CEM16 | Expansion modules | \$ 200.00 | \$400.00 |
| 1.00 | BS508 | Full rear interior DUO lght bar included | \$ - | \$- |
| 1.00 | VTX609* | (4) Rear hideaway (colors TBD) | \$ 200.00 | \$800.00 |
| 1.00 | 425-6569 | Center console | \$ 800.00 | \$800.00 |
| 1.00 | 425-3704 | Cup holder | \$ 75.00 | \$75.00 |
| 1.00 | 425-2250 | Armrest | \$ 80.00 | \$80.00 |
| 1.00 | 425-3186 | Magnetic microphone mount | \$ 55.00 | \$55.00 |
| 1.00 | C-MCB | L Bracket | \$ - | \$- |
| 1.00 | 75712 | Stinger LED rechargeable flashlight with charger | \$ 250.00 | \$250.00 |
| 1.00 | TREMCO | Tremco not applicable | \$ - | \$- |

| | | | | |
|------|---------------|---|-------------|------------|
| 1.00 | TRUCKVAULT | Single Magnum drawer vault w/simplex lock & work table | \$ 3,435.00 | \$3,435.00 |
| 1.00 | PKGPSM3006TBD | Computer mount | \$ 700.00 | \$700.00 |
| 1.00 | LABOR | Transfer computer system | \$ 495.00 | \$495.00 |
| 1.00 | LABOR | Install supplied 2 way police radio & antenna - dual head | \$ 395.00 | \$395.00 |
| 1.00 | MHQ0010 | Equipment cover | \$ 150.00 | \$150.00 |
| | | | | |

Special Instructions:

Custom or Special Orders are Non-Refundable
 This Estimate is for Budgetary Purposes and is Not a Guarantee of Cost for Services.
 Estimate is Based on Current Information From Client About the Project Requirments
 Actual Cost May Change Once Project Elements are Finalized

| | |
|-------------------|--------------------|
| Vehicle | \$51,036.50 |
| Upfit | \$14,497.50 |
| Trade | \$0.00 |
| TOTAL EST. | \$65,534.00 |

McGovern MHQ 401 Elm Street Marlborough MA 01752

P.D.



Cruiser
Car # 3831

Budget Estimate

Date: December 28, 2023

To: Sgt. Adam Carlotto
 Great Barrington Police Department
 465 Main Street
 Great Barrington MA 02130
 acarlotto@townofgb.org / 413-528-0306 X - 143

Salesperson: Steve Spokowski
 774-204-2206

| Qty | Item # | Description | Unit Price | Line Total |
|------|------------|---|--------------|-------------|
| 1.00 | K8A | 2024 Ford Police Interceptor Utility AWD gas version | \$ 45,145.00 | \$45,145.00 |
| 1.00 | UM | Black paint with HD cloth buckets seats, rear vinyl bench | \$ - | \$- |
| 1.00 | 43D | Dark car feature | \$ 24.25 | \$24.25 |
| 1.00 | 51R | Driver side pillar mounted LED spotlight | \$ 383.15 | \$383.15 |
| 1.00 | 549 | Power heated exterior mirrors | \$ 58.20 | \$58.20 |
| 1.00 | 76R | Reverse sensing safety system | \$ 266.75 | \$266.75 |
| 1.00 | 87R | Back up monitor on interior rear view mirror | \$ - | \$- |
| 1.00 | 18D | Rear gate safety switch delete | \$ - | \$- |
| 1.00 | STANDARD | SYNC, small center hub caps, class III trailer receiver & | \$ - | \$- |
| 1.00 | STANDARD | wiring, pre-drilled headlamps to accommodate LED | \$ - | \$- |
| 1.00 | 94332 | Set of (4) window vent shades | \$ 110.00 | \$110.00 |
| 1.00 | FLEET KEY | Fleet key to 1111X | \$ 295.00 | \$295.00 |
| 1.00 | GRAPHICS | Graphics per current department specification | \$ 750.00 | \$750.00 |
| 1.00 | PAINT | Paint roof, pillar, 4 doors & wing white (YZ) | \$ 1,395.00 | \$1,395.00 |
| 2.00 | ECVDMTLA00 | R/W dome light front cabin over console, rear cargo | \$ 125.00 | \$250.00 |
| 1.00 | LABOR | Activate wig wag headlight flasher | \$ 62.50 | \$62.50 |
| 1.00 | VTX609B | Blue LED hideaways front | \$ 200.00 | \$400.00 |
| 1.00 | MBFX/MBI2B | Blue exterior mirror LED | \$ 400.00 | \$800.00 |
| 1.00 | I2E | (2) Blue white rear quarter glass LED - 1/side | \$ 250.00 | \$500.00 |
| 1.00 | 36-2025 | Push bar | \$ 550.00 | \$550.00 |
| 1.00 | 366005S4 | Recessed cross bar | \$ 50.00 | \$50.00 |
| 4.00 | I2E | (2) Blue white ION in front push bar | \$ 250.00 | \$1,000.00 |
| 1.00 | TLI2E | (2) Blue white LED sides of push bar - 1/side | \$ 125.00 | \$125.00 |
| 1.00 | BB2 CORE | Liberty II DUO LED light bar package | \$ 4,750.00 | \$4,750.00 |
| 1.00 | C399 | Core siren included | \$ - | \$- |
| 1.00 | CCTL6 | Rotary controller included | \$ - | \$- |
| 1.00 | C399K4 | OBDII Install kit included | \$ - | \$- |
| 1.00 | SA315 | 100w siren speaker included | \$ - | \$- |

| | | | | |
|------|----------------|---|-------------|------------|
| 2.00 | CEM16 | Expansion modules | \$ 200.00 | \$400.00 |
| 1.00 | BS508 | Full rear interior DUO light bar | \$ 1,300.00 | \$1,300.00 |
| 1.00 | VTX609* | (4) Rear hideaway (colors TBD) | \$ 200.00 | \$800.00 |
| 1.00 | PRPSP4704UNT20 | Full prisoner cage with sliding window behind front seats | \$ 1,200.00 | \$1,200.00 |
| 1.00 | SA4702UIN200SE | Transport seat with cargo barrier & officer safety belt | \$ 1,650.00 | \$1,650.00 |
| 1.00 | 425-6505 | Center console | \$ 650.00 | \$650.00 |
| 1.00 | 425-3704 | Cup holder | \$ 75.00 | \$75.00 |
| 1.00 | 425-2250 | Armrest | \$ 80.00 | \$80.00 |
| 1.00 | 425-3186 | Magnetic microphone mount | \$ 55.00 | \$55.00 |
| 1.00 | C-MCB | L Bracket | \$ - | \$- |
| 1.00 | 75712 | Stinger LED rechargeable flashlight with charger | \$ 250.00 | \$250.00 |
| 1.00 | TREMCO SCS | Tremco anti theft switch | \$ 250.00 | \$250.00 |
| 2.00 | 1082E | Black rack gun locks | \$ 750.00 | \$1,400.00 |
| 2.00 | 25010 | Mounting rail | \$ 50.00 | \$100.00 |
| 1.00 | PKGPSM3006TBD | Computer mount | \$ 700.00 | \$700.00 |
| 1.00 | LABOR | Transfer computer system | \$ 495.00 | \$495.00 |
| 1.00 | LABOR | Install supplied 2 way police radio & antenna | \$ 275.00 | \$275.00 |
| 1.00 | MHQ0010 | Equipment cover | \$ 150.00 | \$150.00 |
| | | | | |

Special Instructions:

Custom or Special Orders are Non-Refundable
 This Estimate is for Budgetary Purposes and is Not a Guarantee of Cost for Services.
 Estimate is Based on Current Information From Client About the Project Requirments
 Actual Cost May Change Once Project Elements are Finalized

| | |
|-------------------|--------------------|
| Vehicle | \$45,877.35 |
| Upfit | \$20,867.50 |
| Trade | \$0.00 |
| TOTAL EST. | \$66,744.85 |

McGovern MHQ 401 Elm Street Marlborough MA 01752



Liberty Chevrolet



Great Barrington Fire
37 State Road
Great Barrington, Ma 01230
Attention: Chief Turner

November 22, 2023

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

2024 Chevrolet Silverado 1500 LTD, 4WD Crew Cab Standard Box Model CK10543

SAFETY + SECURITY

Automatic Emergency Braking²

HD Rear Vision Camera²

PERFORMANCE

5.3L EcoTec3 V8 engine (355 hp/383 lb.-ft. of torque)

10-speed automatic transmission,
electronically controlled with overdrive and
Tow/Haul Mode

6-piston Brembo[®] front brakes with 16-inch rotors

220-amp alternator

730 cold-cranking amps battery

1,850 lbs. max. payload³

9,300 lbs. max. trailering capacity⁴

Auto-locking rear differential

High-capacity air filter

Hill Descent Control

Police performance calibrations

Police-rated Z71[®] Off-Road Suspension

Skid plates, underbody

StabiliTrak[®] Electronic Stability Control

System with Trailer Sway Control and Hill

Start Assist

Trailering Package⁴, includes trailer hitch,
7- and 4-pin connectors and Hitch Guidance²

PRODUCTIVITY + DRIVE EXPERIENCE

20-inch Black-painted steel wheels with

Liberty Chevrolet, Inc.

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

all-terrain tires
 40/20/40 split-bench front seat
 60/40 folding rear bench seat
 120-volt power outlets (2, one interior and one bed-mounted)
 Bluetooth wireless technology for select phones
 Cargo tie-downs (12 welded)
 Certified speedometer
 CornerStep rear bumper
 Cruise control
 Flashing headlamp/taillamp calibration
 Heavy-duty vinyl floor covering
 Matching full-size underbody spare tire with programmable Tire Pressure Monitor
 Power-adjustable outside mirrors
 Power windows and door locks
 Protected Idle
 Recovery hooks, 2 frame-mounted
 Remote Keyless Entry
 Remote locking tailgate with power lowering button on dash and fob
 Surveillance mode interior and exterior lighting calibrations \$43,890.00

Factory Options:

| | | |
|-----|---|------------|
| L84 | 5.3 Liter V8 Gas Engine | \$1,595.00 |
| 9C1 | Police Pursuit Package | \$4,720.00 |
| PQA | Work Truck Safety Package | \$1,035.00 |
| AMF | 4 Additional Remotes (Require Programing) | \$75.00 |
| 9G8 | Disable Automatic Headlights | \$50.00 |
| C49 | Electric Rear Window Defogger | \$225.00 |
| QT5 | EZ Lift Tailgate | \$150.00 |
| UF2 | LED Cargo Bed Lighting | \$125.00 |
| AK0 | Deep Tinted Glass | \$200.00 |
| QAE | P265/70R17 All Terrain Tires | Included |
| ZLQ | Work Truck Convenience Package | \$370.00 |
| Z82 | Heavy Duty Trailering Package (Req. G80) | \$395.00 |

Liberty Chevrolet, Inc.

90 Bay State Road • Wakefield, MA 01890 • Main 781-246-1919 • Fax 781-245-8987 • www.libertychevy.com

Additional Contract Options:

| | | |
|------|--|------------|
| 5002 | 4' Black Tube Steps | \$970.00 |
| 5010 | Tonneau Cover – Premium | \$2,400.00 |
| 5022 | Buyers Adapter: Slide In Pintle/Ball Combination Hitch | \$295.00 |
| 5031 | Rhino Sprayline Pickup Bed | \$995.00 |
| DI | Program Additional Keys | \$250.00 |

| | |
|--|--------------------|
| TOTAL DELIVERED PRICE | \$57,740.00 |
| Estimated 15% Increase ordered Model 2025 | \$8,661.00 |

Through recent communications with our GM representatives, that there will be a very limited number of Silverado HD trucks built in the 2024 model year. For this reason, I recommend that, for budgeting purposes, you add 15% to our 2024 pricing. Then, if as we expect, the 2024 model is not available to us when you place your order, you should have sufficient funds budgeted, to cover the cost for the 2025 model. This increase is calculated and included in the pricing above.

Please note that this is an estimated price offered for the 2023 model. Please note this unit is subject to prior sales, therefore please contact me as soon a purchase decision is made so that it may be secured for your department.

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

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

Liberty Chevrolet, Inc.

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

Bobcat

OF CONNECTICUT, INC

Wood chipper

Bobcat of Greater Springfield
 181 Wayside Avenue
 West Springfield, MA 01089
 USA
 413-746-4647 (Phone)
 413-746-4648 (Fax)

| QUOTATION | | | |
|-----------|--|--|---------------|
| Quote # | Quote Created | Last Updated | Salesperson |
| 163591 | December 21, 2023 12:45 PM by Bobcat of Greater Springfield | December 21, 2023 01:14 PM by Bobcat of Greater Springfield | Barry Brzoska |

| CUSTOMER: | BILL TO: | SHIP TO: |
|--|--|--|
| Great Barrington DPW 334 Main St Great Barrington, MA 01230 USA 4134466993 (Phone) Steve Larkin (Contact) slarkin@townofgb.org | Bobcat of Greater Springfield 181 Wayside Avenue West Springfield, MA 01089 USA 413-746-4647 (Phone) 413-746-4648 (Fax) Jim Tinnerella (Contact) jimt@bobcatct.com | Bobcat of Greater Springfield 181 Wayside Avenue West Springfield, MA 01089 USA 413-746-4647 (Phone) 413-746-4648 (Fax) Jim Tinnerella (Contact) jimt@bobcatct.com |

MODEL 250XP (12" DISC STYLE)

| Qty | Part # | Description |
|-----|-----------|--------------------------------|
| 1 | MODEL-250 | Model 250XP - (12" Disc Style) |

STANDARD EQUIPMENT

| Qty | Part # | Description |
|-----|----------|---|
| 1 | STANDARD | 40" diameter x 2" thick (2 knife pocket) chipper disc, each pocket equipped with (2) 1/2" x 4 1/2" x 7 1/4" dual edge knives |
| 1 | STANDARD | 40 gallon steel fuel tank with magnetic drain plug, lockable filler cap, and aluminum sight gauge |
| 1 | STANDARD | 13 gallon steel hydraulic tank with magnetic drain plug, lockable filler cap, and sight gauge |
| 1 | STANDARD | Slide box feed system (includes adjustable spring on each side) with (2) horizontal feed wheels 10 5/8" diameter x 18 3/4" wide, driven by (2) 32.3 CID hydraulic motors. |
| 1 | STANDARD | Hydraulic lift cylinder - utilizes a hydraulic cylinder to raise or provide down pressure for the top feed wheel |
| 1 | STANDARD | Bottom feed wheel clean out door (opens via spring latch pin allowing dirt and debris to fall out extending knife and component life) |
| 1 | STANDARD | 360 degree HAND crank swivel discharge (height adjustable) with 12" adjustable chip deflector |
| 1 | STANDARD | Clean out and inspection door on discharge bottom |
| 1 | STANDARD | 29" high x 64" wide tapered infeed hopper with 30" fold down infeed hopper tray, heavy-duty taillight covers, and spring lift assists |
| 1 | STANDARD | (2) Last chance safety pull cables |
| 1 | STANDARD | Round control bar - located around top and sides of infeed hopper with 3 control positions (forward / stop / reverse) |
| 1 | STANDARD | Wooden pusher tool with mount on infeed hopper |
| 1 | STANDARD | 3/16" x 2" x 6" rectangular tubing with a 1/4" x 3" x 6" tubular tongue |
| 1 | STANDARD | Frame / Fender supports |
| 1 | STANDARD | (2) radiator guard posts |
| 1 | STANDARD | Lockable aluminum toolbox |
| 1 | STANDARD | 5/16" (G70) safety chains with spring loaded latch hooks |
| 1 | STANDARD | 12 volt system with rubber mounted LED taillights, 6 prong replaceable coiled power cord & protected heavy-duty wiring with junction box, and LED clearance lights with reflectors. |
| 1 | STANDARD | Banded chipper drive belts (adjustable via a sliding engine system) |
| 1 | STANDARD | Pressure check kit - Gauge is NOT included |
| 1 | STANDARD | Weather resistant manual container |

- 1 STANDARD Engine disable plug for hood locking pin-preventing engine from operating without pin in place
- 1 STANDARD (1) weatherproof machine manual (includes safety, operation and parts sections) also (1) engine and clutch manual is included if applicable
- 1 STANDARD Spanish & English combination safety decals
- 1 STANDARD Inspection window mounted on top of belt shield (allows viewing of belt and easy way to check belt tension)

PAINT

| Qty | Part # | Description |
|-----|-----------|--|
| 1 | 333-32273 | Standard Imron Industrial Urethane Bandit Yellow |

ENGINE

| Qty | Part # | Description |
|-----|----------------|--|
| 1 | 990-RC1533-115 | John Deere 4045HFC04, 139 horsepower engine with NACD spring loaded clutch - Tier 4 FINAL (Includes 2 year / 2,000 hour engine warranty) |

CONTROL SYSTEM AND ENGINE INSTALLATION

| Qty | Part # | Description |
|-----|-------------|---|
| 1 | 911-6000-44 | Murphy PV485 panel with reversing auto feed for John Deere 125 / 139 horsepower diesel engines (Includes 1,000 CCA battery with aluminum battery box) - Panel is mounted off of engine shroud in lockable composite cover |

CLUTCH

| Qty | Part # | Description |
|-----|------------|--|
| 1 | 990-100962 | Clutch is included with engine / motor |

DRIVE SYSTEM

| Qty | Part # | Description |
|-----|------------------|--|
| 1 | OPTION-981-5000- | Drive system for John Deere 125/139 and Cat 147 horsepower engines |

INFEED

| Qty | Part # | Description |
|-----|--------------------|---|
| 1 | OPTION-980-5000-73 | Hydraulic winch with line docking station and manual push button feed assist (Includes 5/16" diameter x 200' Teufelberger rope with 12" loop installed) (Includes (1) manual rear stabilizer) |
| 1 | OPTION-980-5000- | Single rear manual stabilizer |

FEED SYSTEM

| Qty | Part # | Description |
|-----|------------------|--|
| 1 | OPTION-915-5000- | Spring Loaded Tool less Trap Door (not available on tandem axle units) |

AXLE

| Qty | Part # | Description |
|-----|------------------|---|
| 1 | OPTION-981-5000- | Single 10,000 pound Torflex axle with electric brakes |

TIRES/RIMS

| Qty | Part # | Description |
|-----|------------|--|
| 1 | 990-100406 | (2) 215/75R 17.5" tires mounted on 8-bolt heavy-duty gray rims (8,000 pound axles on up) |

FENDER

| Qty | Part # | Description |
|-----|------------|---|
| 1 | 990-100415 | Aluminum bolt on fenders (Approximately 1/4" thick) |

HITCH

| Qty | Part # | Description |
|-----|------------|-----------------------------------|
| 1 | 990-100274 | 2-1/2" Wallace Forge Pintle Hitch |

ADD-ON OPTIONS

Chocks & Chock Holders

| Qty | Part # | Description |
|-----|-----------------|--|
| 1 | OPTION-980-1000 | Aluminum Bolt On Chock Holders (Does not include chocks) |

1 OPTION-980-5001- Rubber Wheel Chocks (2)

| Cone Holder | | |
|-------------|--------|-------------|
| Qty | Part # | Description |

1 OPTION-905-5000- Hoop style cone holder (weld on)

| Flag Holder | | |
|-------------|--------|-------------|
| Qty | Part # | Description |

1 OPTION-980-1000 Bolt-on flag holders (includes flags) - aluminum or steel fenders

| Fuel And Hydraulic Tanks | | |
|--------------------------|--------|-------------|
| Qty | Part # | Description |

1 OPTION-915-5000- Gate Valve for Hydraulic Tank

| Tongue Jack | | |
|-------------|--------|-------------|
| Qty | Part # | Description |

1 OPTION-905-5000- 10,000 pound capacity tongue jack with spring return pad

| Wiring | | |
|--------|--------|-------------|
| Qty | Part # | Description |

1 OPTION-905-5000- Option 7 Prong (Flat/RV Style) to 6 Prong Coiled Cord

CUSTOMER TOTALS

| | | |
|--------------------------|-----------|---------------|
| Total Unit Price: | | \$ 90145.00 |
| Customer Discount: | 15.0000 % | - \$ 13521.75 |
| Customer Net Unit Price: | | \$ 76623.25 |
| Customer Total: | | \$ 76623.25 |

COMMENTS

Comment: By Bobcat of Greater Springfield on 12/21/2023 01:14 PM
 Priced Per State Contract FAC-116 Vendor #00003504

SIGNATURE

The Buyer, whose name and address appears above, agrees to purchase from the Seller, whose name and address appears above, the above equipment at the prices stated and upon the terms and conditions of this agreement.

X

Signature

Date

\$ 76,623.25
 5,364.00

 \$ 81,987.25
 (\$ 82,000)

7% Inc
 2024

F 550



Estimate

Date: 11/24/2023
 Estimate# GBPWD11242023
 Customer PO#:

To: Great Barrington Public Works Department
 Attn: John Malumphy
 334 Main Street #1
 Great Barrington, MA 01230

IN STOCK CHASSIS
PDA13833 - W183
 Salesperson: Paul G King
 508-918-2210

MAPC/GBPC CONTRACT

| Qty | Item # | Description | Unit Price | Line Total |
|-----|--------|--|------------|--------------|
| | | 2023 Ford Super Duty F-550 DRW (F5H) XL 4WD Reg Cab 145" WB 60" CA | | \$ 48,243.00 |
| | Z1 | EXTERIOR COLOR: Oxford White | | \$ |
| | 99N | Engine: 7.3L 2V DEVCT NA PFI V8 Gas | | \$ |
| | 44G | Transmission: TorqShift 10-Speed Automatic-inc: 10R140 w/neutral idle and selectable drive modes: normal, eco, slippery roads, tow/haul and off-road | | \$ - |
| | 660A | OPTION PACKAGE: Order Code 660A | | \$ - |
| | | Gross Vehicle Weight Rating: 19,000 Lbs | | \$ - |
| | | Gross Combined Weight Rating: 28,000 Lbs | | \$ - |
| | AS | SEAT TYPE: Medium Dark Slate, HD Vinyl 40/20/40 Split Bench Seat-inc: center armrest, cupholder, storage, driver's side manual lumbar and 2 -way adjustable driver/passenger headrests | | \$ - |
| | TGM | Tires: 225/70Rx19.5G BSW Traction-inc: 4 traction tires on the rear and 2 A/P tires on the front | \$ 190.00 | \$ 184.30 |
| | X8L | Limited Slip w/4.88 Axle Ratio | \$ 395.00 | \$ 383.15 |
| | 473 | Snow Plow Prep Package-inc: pre-selected springs, Highly recommended to add (86M) dual battery on 7.3L gas engines | \$ 250.00 | \$ 242.50 |
| | 86M | Dual 88 AH/85 AGM Battery | \$ 210.00 | \$ 203.70 |
| | 67B | 410 Amp Dual Alternators-inc: 250 Amp + 160 Amp | \$ 115.00 | \$ 111.55 |
| | 68U | GVWR: 19,000 lbs Payload Upgrade Package-inc: upgraded frame and upgraded rear-axle | \$ 815.00 | \$ 790.55 |
| | 512 | Spare Tire, Wheel & Jack | \$ 350.00 | \$ 339.50 |
| | 18B | Platform Running Boards | \$ 320.00 | \$ 310.40 |
| | 61L | Front Wheel Well Liners | \$ 180.00 | \$ 174.60 |
| | 872 | Rear View Camera & Prep Kit-inc: Pre-installed content includes cab wiring and frame wiring to the rear most cross member, Upfitters kit includes camera w/mounting bracket, 20' jumper wire and camera mounting/aiming instructions | \$ 415.00 | \$ 402.55 |
| | 76C | Exterior Backup Alarm | \$ 175.00 | \$ 169.75 |
| | | PAINTING OF VEHICLE LOCALLY INCLUDES - CAB, DOOR JAMBS & UNDERHOOD - AGATE BLACK METALLIC - PAINT CODE UM | | \$ 2,950.00 |

| | | |
|---|----|-----------|
| THE FOLLOWING EQUIPMENT BEING INSTALLED ON ABOVE CHASSIS BY J C MADIGAN | \$ | |
| 9FT 2 TO 3 CUYD 10 GAUGE STEEL PRO-CLASS SERIES AIR-FLO DUMP BODY W/ AIR-FLO UNDERBODY HOIST INSTALLED ON ABOVE CHASSIS UNDERCOATED PAINTED ONE SINGLE STAGE COLOR WITH THE FOLLOWING ITEMS | \$ | 36,087.34 |
| 24" CABSHIELD W/ SIDE & FRONT RECESSED LED FLASHERS | \$ | - |
| AERO AUTO TARP SYSTEM W/ ALUMINUM ARMS & MESH COVER | \$ | - |
| POLY FENDERS & REAR MUDFLAPS / BACKUP & LIFT ALARMS | \$ | - |
| 1/2" PINTLE PLATE W/ 2" COMBO HITCH, D-RINGS, AND 7- SPADE RV STYLE TRAILER PLUG | \$ | - |
| FISHER HD SERIES HEAD GEAR & ON-TRUCK INSTALLED W/ NO FLOW BLADE & PUSH FRAME | \$ | - |
| REAR CORNER POST MOUNTED LED FLASHERS | \$ | - |
| FRAME MOUNTED 30" STAINLESS BAWER TOOLBOX | \$ | - |
| TWO (2) REAR MOUNTED HI-LUMEN LED WORKLIGHTS | \$ | - |
| TWO (2) FRONT GRILL MOUNTED LED WORKLIGHT/FLASHERS | \$ | - |
| ELECTRIC/HYDRAULICS W/ IN-CAB CONTROLS | \$ | - |
| REWIRE & MOUNT DEALER SUPPLIED BACKUP CAMERA | \$ | - |
| 9ft 3.0cuyd 304 STAINLESS STEEL TWO MOTOR ELECTRIC MATERIAL SPREADER FISHER MODEL STEEL-CASTER MOUNTED IN THE DUMP BODY ABOVE WITH THE FOLLOWING ITEMS | \$ | 15,400.30 |
| FRONT & REAR STAINLESS SPILLSHIELDS | \$ | - |
| MOUNTING STRAPS, EXTENDED CHUTE, & MATERIAL SCREENS | \$ | - |
| TWO (2) CHUTE MOUNTED LED WORKLIGHTS | \$ | - |
| TWO (2) LED FLASHERS | \$ | - |
| 2 PIECE RAINGUARDS | \$ | 129.16 |
| WEATHERTECH FLOORLINERS | \$ | 155.00 |
| | \$ | - |
| | \$ | - |
| | \$ | - |
| | \$ | - |

Special Instructions:

Custom or Special Orders are Non-Refundable
 This Estimate is for Budgetary Purposes and is Not a Guarantee of Cost for Services.
 Estimate is Based on Current Information From Client About the Project Requirments
 Actual Cost May Change Once Project Elements are Finalized

Vehicle Subtotal
 Upfit Subtotal
 Grand Total \$106,277.35

McGovern Municipal Headquarters 1200 Worcester Road, Framingham MA 01702

Handwritten: 4-7% Fee 8,000.
 115,000



1079 State Route 20, New Lebanon, NY, 12125
 PHONE: 800-235-0734 FAX: 518-794-6319
 WQ-10296878



MassDEP Contract No:
 FAC113designatedDEP

Roll-offs

Sell To:

Contact Name John Malumphy
 Bill To Name Town of Great Barrington
 Bill To 334 Main St Ste 1
 Great Barrington, MA 01230-1802
 USA
 Email jmalumphy@townofgb.org
 Phone (413) 528-2500

Ship To Name Town of Great Barrington
 Ship To 334 Main St Ste 1
 Great Barrington, MA 01230-1802
 USA

Quote Information

Salesperson Bill Morin
 Salesperson Email bmorin@wastequip.com
 Salesperson Phone (603) 498-4401

Created Date 12/19/2023
 Expiration Date 1/3/2024
 Quote Number WQ-10296878
 Please Reference Quote Number on all
 Purchase Orders

| Product | Product Description | Description | Quantity | Sales Price | Total Price |
|---|---|---|----------|-------------|-------------|
| Special ROC - NY (See Details for Product Information) | Special ROC - NY (See Details for Product Information) | 40QT22HD 40 yard 22' long 84" side height, 84" inside width, open top heavy duty spec rectangular cable pick up rolloff container, 1/4" floor and main rails, 3/16" top tube, door frame and door inserts, floor channel on 16" centerlines, 10 gauge body, 3" X 5" x 12 gauge 4 way bend side posts on 24' centerlines, four wheels, camlock door latch, tarp rails, two door inserts, | 2.00 | \$7,350.00 | \$14,700.00 |
| Special Receiver Box - NY (See Details for Product Information) | Special Receiver Box - NY (See Details for Product Information) | PN 234575 40CT22SSOCT 40 yard 22' long 88" inside height, 90" inside width, closed top standard spec octagon compaction container cable pick up, 7 gauge floor, 3/16" main rails, 7-10 gauge lower-upper side walls, floor channel on 18" spacing, 1/8" door tubing, four wheels, standard compactor opening, 1/2" HD grab plates, camlock door latch, | 1.00 | \$8,150.00 | \$8,150.00 |

\$7,150 on Delivered
393
9,000
450
9450

Payment Terms Net 30 Days if credit has been established
 Shipping Terms FOB Origin

Subtotal \$22,850.00
 Shipping \$1,314.00
 Tax \$0.00
 Grand Total \$24,164.00

Special Instructions

Special Instructions Color to be Dark Green
 Ship on one full and one partial load to Great Barrington MA \$ 1314
 pricing per Mass DEP FAC 113 Statewide contract

Shipping Details

Estimated Lead Time 4-6 weeks ARO

Additional Information



1079 State Route 20, New Lebanon, NY, 12125
 PHONE: 800-235-0734 FAX: 518-794-6319
 WQ-10296878



MassDEP Contract No:
FAC113designatedDEP

Additional Terms Our Quote is a good faith estimate, based on our understanding of your needs. Subject to our acceptance, your Order is an offer to purchase our Products and services in accordance with the Wastequip Terms & Conditions of Sale ("WQ T&C") located at: <https://www.wastequip.com/terms-conditions-of-sale>, as of the date set forth in Section 1(b) of the WQ T&C, which are made a part of this Quote. These WQ T&Cs may be updated from time to time and are available by hard copy upon request.

Additional Information Pricing is based on your anticipated Order prior to the expiration of this Quote, including product specifications, quantities and timing. Any differences to your Order may result in different pricing, freight or other costs. Due to volatility in petrochemical, steel and related Product material markets, actual prices and freight, are subject to change. We reserve the right, by providing notice to you at any time before beginning Product manufacturing, to increase the price of the Product(s) to reflect any increase in the cost to us which is due to any factor beyond our control (such as, without limitation, any increase in the costs of labor, materials, or other costs of manufacture or supply). Unless otherwise stated, materials and container sizes indicated on sales literature, invoices, price lists, quotations and delivery tickets are nominal sizes and representations – actual volume, Products and materials are subject to manufacturing and commercial variation and Wastequip's practices, and may vary from nominal sizes and materials. All prices are in US dollars; this Quote may not include all applicable taxes, brokerage fees or duties. If customer is not tax exempt, final tax calculations are subject to change.

Signatures

Accepted By: _____

Company Name: _____

Date: _____

Purchase Order: _____

Please Reference Quote Number on all Purchase Orders

Zero Turn Mower (2)

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

Quotation

Quote #: 178433

Generated on 12/15/2023 8:56:59 AM

Bill To:

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

Ship To:

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

| Part | Description | Qty | Price | Disc | Subtotal | Tax | Total |
|----------------------|-------------------------------|------|----------|---------|----------|------|----------|
| SCA STTII61V-40BVEFI | TURF TIGER II VANGAURD ENGINE | 1.00 | 17799.00 | 3560.00 | 14239.00 | 0.00 | 14239.00 |
| SCA 901S | STT/STC/SCZ 3 BAG CATCHER | 1.00 | 2164.00 | 433.00 | 1731.00 | 0.00 | 1731.00 |
| SCA 900X | STT/SCZ CATCHER INSTALL | 1.00 | 1644.00 | 329.00 | 1315.00 | 0.00 | 1315.00 |

Notes : PRICE QUOTED WITH BID ASSISTANCE. NO FREIGHT CHARGE.
 \$125 TO SETUP BAGGER SYSTEM

Misc. Charges :

| Description | Amount |
|--------------|----------|
| Labor Charge | \$125.00 |

| | |
|----------------------|--------------------|
| Subtotal: | \$17,285.00 |
| Tax: | \$0.00 |
| Misc Charges: | \$125.00 |
| Misc Tax: | \$0.00 |
| Handling: | \$0.00 |
| Total: | \$17,410.00 |

This quote is good for 10 days.

17,500 each

5% Tax 875.00

18,375

Modernization

TH elevator



- This payment is due upon substantial completion of each modernized elevator. The "Labor Progress Payment" amount shown on the SOV is divided by the total number of elevators being modernized as a part of this Contract. Substantial completion is defined as a functional elevator that is acceptable by the authority having jurisdiction as useable for temporary or general use. Any agreed upon punch-list items will be corrected within a mutually agreeable timeframe. This payment, however, is still due upon substantial completion of each elevator.
- Final retention payment shall be due within thirty (30) days after acceptance of each elevator installation. Otherwise, warranties shall be suspended or terminated at Otis' absolute discretion.
- All change orders must be executed and paid prior to scheduling a final inspection and turnover of each elevator to customer.
- Otis will not agree to any language referencing or implying "pay when paid." This Contract is between Otis Elevator and referenced entity. The attached payment schedule ("Schedule of Values") is not contingent upon said entity's ability to be paid by others or any other factor or event not described above.
- Otis does not accept credit cards as a form of payment.

SCHEDULE OF VALUES:

| SCHEDULE OF VALUES | | | |
|---|--|----|----------|
| Base Contract Amount: \$165,634 | | | |
| DUE DATE | DESCRIPTION | % | VALUE |
| Due within 30 days from date of invoice or prior to release of factory orders, whichever occurs first. | Engineering/Drawings/Mobilization "Initial Payment" | 50 | \$82,817 |
| Due within 30 days from date of invoice or prior to installation, whichever occurs first. Installation will not commence until this material payment is made. | Materials for project "Material Delivery Payment" | 25 | \$41,409 |
| Due within 30 Days from substantial completion of each elevator. | Installation labor "Labor Progress Payments" | 25 | \$41,408 |

Base only - no alts selected yet.

of contaminants and clear of any obstructions. The owner will provide all necessary permits for welding, gas burning and cutting in the elevator hoistway. The owner is responsible for deactivating and reactivating all fire, smoke and/or combustion sensors in the work area that may be activated by the effects of the operations required to complete this work.

COSTS TO PREPARE FOR:

Environmental Truck: Owner to carry cost/contract with environmental company to source environmental truck to clear the hole and remove any spoils incurred.

Drilling of New Hole: The current hole may collapse when old cylinder is removed. Should a new hole be needed, a drilling company will have to be hired and the Owner will carry the cost.

ADD: Seventy Thousand and 00/100 Dollars (\$70,000.00)

Please indicate your intention to choose this option by initialing here:

ALTERNATE # 3 – NEW CAB INTERIOR

Otis shall provide a new cab interior that consists of new cab interior panels, ceiling, cab protection pads, flooring and handrail from a preselected option. Options will be provided upon acceptance of this option. If a selection is made outside the base selections presented that fit within this budget, a change order with an updated cost of the cab interior will be provided.

Added installation time to modernization: Four (4) days

ADD: Thirty Thousand and 00/100 Dollars (\$30,000.00)

Please indicate your intention to choose this option by initialing here:

The extent of the work to be performed is either described above or in the attached specification which is incorporated into and made a part of this document.

PRICE \$165,634.00 Cost w/o Tax
One Hundred Sixty Five Thousand Six Hundred Thirty Four Dollars

This price is based on a **fifty percent (50%)** down payment in the amount of \$82,817.00 plus applicable tax and any alternates selected.

This proposal, including the provisions printed on the pages following, shall be a binding contract between you, or the party identified below for whom you are authorized to contract, and us when accepted by you and our authorized representative through execution of this proposal; or by your authorizing us to perform work for the project and our commencing such work. The purchase price in this proposal is subject to increase in the event commodity, fuel, and/or shipping transportation costs increase. This quotation is valid for thirty (30) days from the date of submission unless changed by us prior to a fully executed contract.

Accepted in Duplicated

Submitted by: _____
Nicole Damboise

CUSTOMER

OTIS ELEVATOR COMPANY

Transit #1

TYPE A – ELECTRIC



Medium-roof van, single rear wheel, with rear wheelchair lift. The vehicle seats four ambulatory passengers and two wheelchair positions. Comes with a wall charger, 120V/240V mobile power cord, and an on-board charger (10.5 kW out/11.3 kW in).

Capacity: 6-passenger

Body Design: single rear wheel

Wheelchair Accommodation: Two wheelchair positions

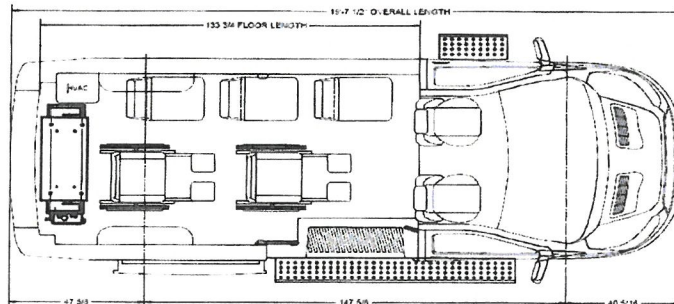
Driver's License Req.: Class D

Useful Life: 8 Years or 100,000 miles

Other Fuel Options: Wall Charger and 120V/240V Mobile Power Cord. On Board Charger 10.5 kW out/11.3 kW in

| | EV Option |
|-------------------|------------------|
| Total Cost | \$105,698 |
| 80% Split | \$ 84,558.40 |
| 20% Split | \$21,139.60 |

≈ 22,000



Transit # 2

TYPE CB



Note: Please note that the vehicle's exterior is the same as the CA. Skins and lettering depicted in picture are options that carry an additional cost.

Raised-roof "body-on-chassis cutaway," dual rear wheel, with wheelchair lift. The vehicle seats up to 14 ambulatory passengers, or 12 ambulatory passengers and two wheelchair positions.

Capacity: 14-passenger

Body Design: Minibus design

Wheelchair Accommodation: Three or more wheelchair positions

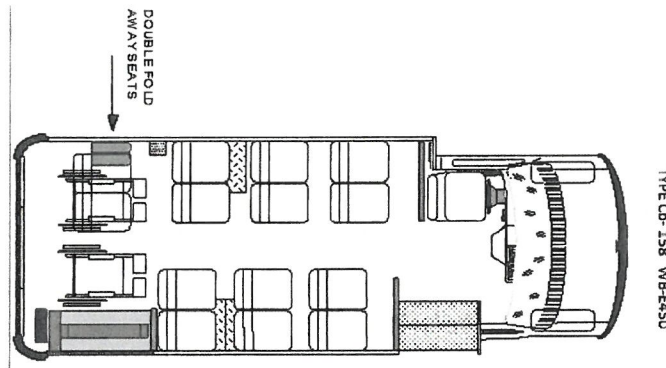
Driver's License Req.: Class D

Useful Life: 8 Years or 150,000 miles

Other Fuel Options: CNG and Propane available (RTAs only), if interested please contact MassDOT for pricing information.

| | Gas Option |
|-------------------|-------------------|
| Total Cost | \$113,500 |
| 80% Split | \$90,800 |
| 20% Split | \$22,700 |

≈ 23,000



CAPITAL IMPROVEMENT PROGRAM FY25 SUMMARY

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

General Fund Capital Projects

Capital projects proposed for FY25 in the general fund total \$10,271,734 and are summarized below. *This proposal represents a significant reduction from a \$23,711,734 program for FY25 that was initially proposed by staff.*¹

To make the reduction, projects were removed from FY25 and will be deferred until a later year. These deferred projects are summarized in *italics* below.

Though some projects can be deferred this year, it is important to recognize that our capital needs remain high, and the needs identified in previous five-year plans have not disappeared. Aging bridges, buildings, fleets, roads, systems require restoration, repair, and replacement on a near constant basis. For roads, for example, DPW estimates we should be repairing at least 10,000 feet (2 miles) of road every year just to address decades of deferred work and keep roads in good condition.

Building and Grounds: The FY25 budget for buildings and grounds is a large one for the second year in a row, and is proposed to be funded by borrowing. The projects include a substantial amount of engineering design work to respond to the needs identified in the Asset Management report and position the Town for future grants to address those needs as well as better prepare buildings for emergencies and natural disasters. *Design and construction of a replacement buildings and grounds building at Elmwood cemetery have been removed and pushed to next year. The Town Hall campus renovation project has been significantly scaled back and the envisioned plaza, pathways, and park improvements have been removed from the scope. Additionally, rather than addressing all of the “immediate needs” identified in the Asset Management report for the Courthouse, Fire Station, Mason Library, and Ramsdell Library this year, we propose addressing half of them this year and the balance in the next year or two.*

Equipment: The FY25 equipment budget includes shields and radios for the Police Department, replacing old roll-offs at the transfer station, and zero-turn mowers for the grounds crews. We propose these purchases be funded through an appropriation.

Parks: Park improvements are planned at on Grove Street, at Bubriskie Park, Lake Mansfield, and Stanley Park. We propose these costs be funded by a CPA grant and appropriations. *A proposal to install a regulation sized soccer field at Olympia Meadow has been deferred until next year, as was a proposal to fund park equipment, furnishings and trees.*

¹ The initial \$23.7 million proposal total was not unexpected; last year we projected that the FY25 capital program budget would be \$25.5 million.

Streets, Sidewalks, Bridges: Proposed FY25 road projects include Gilmore Avenue, supplementing the Habitat subdivision grant, if needed (bids are due in late February), Housatonic Village streets of Kirk and Hart, and Main Street from Saint James Place to National Grid. The program also includes a significant amount for engineering in order to prepare major projects for grant applications, including the Castle Hill area drainage work and Park Street 183, as well as engineering for bridge work. In short, if DPW is not paving roads and building sidewalks, we are preparing the designs to do that work in the future. This year's work requires a combination of state aid and borrowing. Some work will only be undertaken if we receive grant funds, like the Brush Hill Road culvert and the Housatonic rail trail. *Projects that were in the program initially but have been deferred to FY26 include the Division Street bridge over the Williams River (\$800,000), Seekonk Cross Road (\$4.5 million), and drainage on Route 41 in the vicinity of Welcome Street (\$690,000).*

Technology: There are no capital projects proposed in this category.

Vehicles: Total vehicle spending is proposed at \$549,000. We propose to fund by borrowing a new wood chipper (the current one is 34 years old), a replacement highway truck and a replacement Fire Chief's vehicle. We also propose to fund, by borrowing, a portion (20%) of the purchase of replacement handicapped accessible transit vehicles (only if we receive the grant for the balance of the cost). Also proposed are two police cruisers, and an allocation of free cash towards a future fire engine (scheduled for FY28). *Deferred from this year's proposal until next year is a sidewalk plow/sander for \$206,000.*

Wastewater Enterprise Fund Capital Projects

Not included in the above general fund projects are proposals to be funded through the wastewater (sewer) enterprise fund, using a combination of retained earnings and borrowing. Proposed FY25 projects include engineering and design for the upgrades at the Avery Lane and Pearl Street pump stations, and ongoing manhole rehabilitations and pipe linings/replacements throughout the system. Those efforts will continue yearly for several years. Significant upgrades to the treatment plan are likely to be required in the coming years as new EPA permits are imposed.

Capital Improvements Plan

| | Proposed FY25 | Forecast | | | | 5-year Total FY25-29 |
|---------------------------|---------------------|----------------------|----------------------|---------------------|---------------------|-------------------------|
| | | FY26 | FY27 | FY28 | FY29 | |
| General Fund | | | | | | |
| Buildings & Grounds | \$ 1,354,000 | \$ 2,919,000 | \$ 2,000,000 | \$ 825,000 | \$ 275,000 | \$ 7,373,000 |
| Equipment | \$ 97,359 | \$ 300,200 | \$ 30,500 | \$ 37,000 | \$ - | \$ 465,059 |
| Parks | \$ 153,000 | \$ 625,000 | \$ 200,000 | \$ 25,000 | \$ 25,000 | \$ 1,028,000 |
| Streets & Transportation | \$ 2,745,000 | \$ 18,880,000 | \$ 9,907,600 | \$ 4,315,000 | \$ 1,565,000 | \$ 37,412,600 |
| Technology | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Vehicles /Motorpool | \$ 356,000 | \$ 1,014,600 | \$ 763,500 | \$ 1,288,400 | \$ - | \$ 3,422,500 |
| Total General Fund | \$ 4,705,359 | \$ 23,738,800 | \$ 12,901,600 | \$ 6,490,400 | \$ 1,865,000 | \$ 49,701,159 |
| Enterprise Fund | | | | | | |
| Wastewater | \$ 2,650,000 | \$ 4,471,000 | \$ 20,350,000 | \$ 200,000 | \$ 200,000 | \$ 27,871,000 |

SOURCES

| | | | | | | |
|---------------------------|---------------------|----------------------|----------------------|---------------------|---------------------|----------------------|
| General Fund | | | | | | |
| Chapter 90, Fair Share | \$ 700,000 | \$ 700,000 | \$ 700,000 | \$ 700,000 | \$ 700,000 | \$ 3,500,000 |
| State or Federal Grants | \$ 300,000 | \$ - | \$ - | \$ - | \$ - | \$ 300,000 |
| CPA | \$ 190,000 | \$ - | \$ - | \$ - | \$ - | \$ 190,000 |
| Free cash | \$ - | | | | | |
| Taxes (raise and approp.) | \$ 250,359 | \$ - | \$ - | \$ - | \$ - | \$ 250,359 |
| Borrowing | \$ 3,265,000 | \$ 23,038,800 | \$ 12,201,600 | \$ 5,790,400 | \$ 1,165,000 | \$ 45,460,800 |
| Total General Fund | \$ 4,705,359 | \$ 23,738,800 | \$ 12,901,600 | \$ 6,490,400 | \$ 1,865,000 | \$ 49,701,159 |
| Enterprise Fund | \$ 2,650,000 | \$ 4,471,000 | \$ 20,350,000 | \$ 200,000 | \$ 200,000 | \$ 27,871,000 |
| borrow | \$ 1,500,000 | | | | | |
| retained earnings | \$ 1,150,000 | | | | | |

Updated 02/28/24

Capital Infrastructure Needs - Buildings and Grounds

| Building | Project | Notes | FY25 | FY26 | FY27 | FY28 | FY29 | Total FY25-29 |
|--|--|--|---------------------|---------------------|---------------------|-------------------|-------------------|---------------------|
| Arch. & Engineering | Total architectural and engineering services - buildings and parks | | \$ 325,000 | \$ 100,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 650,000 |
| | <i>Details below:</i> | | | | | | | |
| | Housatonic Community Center | HVAC & Shelter Preparedness | \$ 60,000 | | | | | |
| | Mason Building Management System Engineering | | \$ 25,000 | | | | | |
| | Ramsdel Zoning & Building Management System Engineering | | \$ 25,000 | | | | | |
| | Building Engineering for Immediate items identified on Asset Management Study | | \$ 65,000 | \$ 60,000 | | | | |
| | Miscellaneous Building Engineering | | \$ 75,000 | | | | | |
| | Buildings Asset Mgmt Plan, Phase 2 (3 buildings) | | \$ 65,000 | | | | | |
| | Parks Engineering | | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | \$ - | |
| Cemeteries | parking areas at Elmwood and Greenlawn | | | \$ 60,000 | \$ - | \$ - | \$ - | \$ 60,000 |
| Dewey/Courthouse | Building needs, per draft buildings report | <i>Includes FY25 = immediate needs</i> | \$ 241,000 | \$ 38,000 | \$ 1,000,000 | \$ 550,000 | \$ - | \$ 1,829,000 |
| DPW: Cemetery Building | Building rehabilitation. Design FY24, build FY25 | | | \$ 1,700,000 | \$ - | \$ - | \$ - | \$ 1,700,000 |
| DPW: Highway Garage | Generator | | \$ 25,000 | \$ - | \$ - | \$ - | \$ - | \$ 25,000 |
| DPW: Transfer Station | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fire Station: Gt Barrington | Building needs, per draft buildings report | <i>Includes FY25 = immediate needs</i> | \$ 150,000 | \$ 150,000 | \$ - | \$ - | \$ - | \$ 300,000 |
| Fire Station: Housatonic | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Housatonic Community Ctr | Upgrade to heat pumps. FY25+ prep. as shelter | MVP or other grants? | \$ - | \$ 450,000 | \$ - | \$ - | \$ - | \$ 450,000 |
| | Bleachers and doors | | | \$ 85,000 | | | | \$ 85,000 |
| | Entry doors and entry tile | | | \$ 58,000 | | | | \$ 58,000 |
| Mason Library | Front steps | CPA grant | \$ 95,000 | | \$ - | \$ - | \$ - | \$ 95,000 |
| | Building Management System | Possible Green Comm. \$ | \$ 65,000 | | | | | \$ 65,000 |
| | Clamshell Canopy | | \$ - | | | | | \$ - |
| | Exterior Wall Sconces restoration | | | \$ 40,000 | | | | \$ 40,000 |
| | Building needs, per draft buildings report | <i>FY25 = immediate needs</i> | \$ 28,000 | \$ 28,000 | | | | \$ 56,000 |
| Police Station | HVAC completion | | \$ 75,000 | \$ - | \$ - | \$ - | \$ - | \$ 75,000 |
| Ramsdell Library | Heating system zones & building mgmnt. system | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Building needs, per draft buildings report | <i>FY25 = immediate needs</i> | \$ - | \$ 70,000 | | | | |
| | <i>Design and architectural funds needed to support renovation grant - see \$150,000 in Special Articles for FY25.</i> | | | | | | | |
| Senior Center | kitchen updgrade to serve cooling/heating center | MVP or other grants? | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Town Hall | Campus / town green design | fy23 funded 580k | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Elevator upgrades | supplement FY21 auth. | \$ 200,000 | | | | | |
| | Window upgrades | | \$ - | \$ - | \$ 500,000 | \$ - | \$ - | \$ 500,000 |
| | Masonry repairs | | \$ - | \$ - | \$ 225,000 | \$ - | \$ - | \$ 225,000 |
| Building improvements + emergencies as needed | | | \$ 150,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 950,000 |
| Total | | | \$ 1,354,000 | \$ 2,919,000 | \$ 2,000,000 | \$ 825,000 | \$ 275,000 | \$ 7,103,000 |
| | | POSSIBLE SOURCES | | | | | | |
| | | CPA funding | \$ 95,000 | | | | | |
| | | Grant funding | \$ - | | | | | |
| | | Free cash | \$ - | | | | | |
| | | Taxes or other | \$ 25,000 | | | | | |
| | | Borrowing | \$ 1,234,000 | | | | | |

Capital Infrastructure Needs - Equipment

| Department | Items | Notes | FY25 | FY26 | FY27 | FY28 | FY29 | FY25-29 |
|----------------|----------------------------|-------------------------|------------------|-------------------|------------------|------------------|-------------|-------------------|
| Police | Shields | 10 FY25 | \$ 26,300 | \$ - | \$ - | \$ - | \$ - | \$ 26,300 |
| | Radios | 2 FY25 | \$ 8,375 | \$ - | \$ - | \$ - | \$ - | \$ 8,375 |
| | Total Police | | \$ 34,675 | \$ - | \$ - | \$ - | \$ - | \$ 34,675 |
| Fire | Air packs (SCBA), 26 units | | \$ - | \$ 260,000 | \$ - | \$ - | \$ - | \$ 260,000 |
| | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total Fire | | \$ - | \$ 260,000 | \$ - | \$ - | \$ - | \$ 260,000 |
| DPW | Transfer station equipment | 3 rolloffs FY25 | \$ 25,934 | \$ 20,000 | \$ 12,000 | \$ - | \$ - | \$ 57,934 |
| | Zero turn mowers | 2 in FY25 | \$ 36,750 | \$ 20,200 | \$ 18,500 | \$ 37,000 | \$ - | \$ 112,450 |
| | Landscaping equipment | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total DPW | | \$ 62,684 | \$ 40,200 | \$ 30,500 | \$ 37,000 | \$ - | \$ 170,384 |
| General | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | | | | | | |
| Totals | | | \$ 97,359 | \$ 300,200 | \$ 30,500 | \$ 37,000 | \$ - | \$ 465,059 |
| | | POSSIBLE SOURCES | | | | | | |
| | | CPA funding | \$ - | | | | | |
| | | Grant funding | \$ - | | | | | |
| | | Free cash | \$ - | | | | | |
| | | Taxes or other | \$ 97,359 | | | | | |
| | | Existing funds | \$ - | | | | | |
| | | Borrowing | \$ - | | | | | |

Capital Infrastructure Needs - Transportation, Streets, Roads, Bridges

| PROJECT NAME / AREA | LOCATION | SCOPE | NOTES | FY25 | FY26 | FY27 | FY28 | FY29 | Total FY25-29 |
|--|---|---|--|------------|---|--------------|--------------|--------------|------------------|
| PUBLIC WORKS ENGINEERING | | | | | | | | | |
| Engineering | Castle Hill drainage Ph 1; Rte 41 drain at Omega/George; Park St 183 for TIP; other as needed to advance projects | Engineering | | \$ 550,000 | \$ 550,000 | \$ 550,000 | \$ 300,000 | \$ 300,000 | \$ 2,250,000 |
| SPECIAL PROJECTS | | | | | | | | | |
| Housatonic rail trail | complete path around amerigas | eng, bid, constr. | <i>easement needed</i> | \$ 100,000 | <i>MassTrails grant</i> | | | | |
| Bus stops, crosswalks and transit improvements | | ADA and safety improvements | | \$ 30,000 | <i>Supporting shared streets grants</i> | | | | |
| Bike Path, Housy to GB | Housatonic River | Engineering | <i>CPA grant?</i> | | \$ 75,000 | \$ 75,000 | | | |
| Bike Path, Housy to GB | Housatonic River | Construction segment 1 | <i>CPA grant + complete streets + TIP program</i> | | | | \$ 2,000,000 | \$ 1,000,000 | |
| <i>Subtotal</i> | | | | \$ 130,000 | \$ 75,000 | \$ 75,000 | \$ 2,000,000 | \$ 1,000,000 | \$ 3,280,000 |
| BRIDGES | | | | | | | | | |
| Bridges | <i>Bridge engineering</i> | | | \$ 50,000 | \$ 50,000 | \$ - | | | |
| Bridges | Division St Williams River | Address severe and major deficiencies. Options range \$300K- \$6M | | | \$ 800,000 | | | | |
| Bridges | Division St Housatonic River | DOT to do | | | | | | | |
| Bridges | Cottage St Housatonic River | DOT to do | | | | | | | |
| Bridges | Brookside Rd Housatonic River | Use replacement if poss | | | | \$ 3,000,000 | | | |
| Bridges | Hurlburt Rd Green River | | | | \$ 800,000 | | | | |
| <i>Subtotal</i> | | | | \$ 50,000 | \$ 1,650,000 | \$ 3,000,000 | \$ - | \$ - | \$ 4,700,000 |
| STREETS, ROADS, and COMPLETE STREETS | | | | | | | | | |
| East side GB | Gilmore Ave | Sidewalks, paving, drainage | | \$ 450,000 | | | | | |
| North Plain | North Plain Rd (GB to Div St) | Paving | <i>Hoping to offset with state # route funds</i> | | \$ 3,200,000 | | | | |
| North Plain | New aff. housing subdivision with Habitat | Paving | <i>in case Mass Works \$3.2M is not enough</i> | \$ - | | | | | |
| North Plain | North Plain Rd (Div St - town line) | Paving | <i>Hoping to offset with state funds</i> | | \$ 4,000,000 | | | | |
| Park St 183 | Park Street Route 183 | Paving | | | | \$ 2,000,000 | | | |
| North Plain side roads | Abbey Hill Rd | Paving | | | | \$ 445,500 | | | |
| North Plain side roads | Hemlock Hill Rd | Paving | | | | \$ 837,000 | | | |
| North Plain side roads | Woodland Hill Rd [Squaw Peak Rd] | Paving | | | | \$ 702,000 | | | |
| North Plain side roads | Pearl St | Paving | | | | \$ 171,450 | | | |
| North Plain side roads | George St | Paving | | | | \$ 283,500 | | | |
| North Plain side roads | Welcome St | Paving | | | | \$ 228,150 | | | |
| Egremont Plain & Seekonk | Seekonk Cross Rd | Paving | <i>reclaim 11,670 LF at \$170/LF</i> | | \$ 1,000,000 | | | | |
| Egremont Plain & Seekonk | West Plain Rd | Paving | <i>reclaim 4,000 LF at \$170/LF</i> | | | \$ 1,000,000 | | | |
| Main Street - south | Main St. Rte 7 wall at cemetery | Structure holds up street | <i>Rebuild or replace wall</i> | | | | | | |
| Main Street - south | Main St from St. James to N. Grid | Non-TIP reconstruction | <i>non-TIP project, provide for Complete Streets</i> | \$ - | \$ 3,500,000 | | | | |
| Housatonic Vill. west hill | Kirk St | Paving | | \$ 500,000 | | | | | |
| Housatonic Vill. west hill | Hart St | Paving | | \$ 450,000 | | | | | |

Capital Infrastructure Needs - Transportation, Streets, Roads, Bridges

| PROJECT NAME / AREA | LOCATION | SCOPE | NOTES | FY25 | FY26 | FY27 | FY28 | FY29 | Total FY25-29 |
|--|---|--|--------------------------------------|--|--|----------------------|---------------------|---------------------|----------------------|
| Castle Hill | Castle Hill Ave, Castle St | Drainage, sewer and paving | | see stormwater below, engineering above | | | | | |
| Downtown side streets | Castle St including parking lot | Paving_ mesh w/ Town Hall campus | | | | | | | |
| Cemetery roads | Cemeteries town-wide | Cemetery roads - remove some pave others | | \$ 100,000 | \$ 100,000 | | | | |
| Sidewalks | Misc town sidewalks | Town wide | | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | |
| Line painting | Annual line painting | Town wide | Ch. 90 | \$ 90,000 | \$ 90,000 | \$ 90,000 | \$ 90,000 | \$ 90,000 | |
| Subtotal | | | | \$ 1,665,000 | \$ 11,965,000 | \$ 5,832,600 | \$ 165,000 | \$ 165,000 | \$ 19,792,600 |
| CULVERTS & STRUCTURES | | | | | | | | | |
| Culverts/structures | North Plain Rd, Lake Mansfield stream | design with NP Rd street improvements and eng. above | | | \$ 690,000 | | | | |
| Culverts/structures | East Sheffield Road | | | | | \$ 350,000 | | | |
| Culverts/structures | Brush Hill Road | | | \$ 250,000 | <i>only borrow if we get a culvert grant and need town match</i> | | | | |
| Culverts/structures | Lake Buel Road | | | | \$ 350,000 | | | | |
| Culverts/structures | West Sheffield Road retaining | needs design | | | | | | | |
| Culverts/structures | Castle St Pedestrian Tunnel steps and structure | | | | \$ 250,000 | | | | |
| Subtotal | | | | \$ 250,000 | \$ 1,290,000 | \$ 350,000 | \$ - | \$ - | \$ 1,890,000 |
| CRACKSEAL | | | | | | | | | |
| Crackseal | Crackseal maintenance program | 5,000 ft | Ch. 90 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 500,000 |
| GUARDRAILS | | | | | | | | | |
| Guardrails | Various | | | \$ - | \$ - | \$ - | | | |
| Subtotal | | | | \$ - | \$ - | \$ - | | \$ - | \$ - |
| PARKING LOTS | | | | | | | | | |
| Parking lots | Town Hall (see Buildings/Grounds) | | | | | | | | |
| Parking lots | Courthouse | | | | \$ 250,000 | | | | |
| Subtotal | | | | \$ - | \$ 250,000 | \$ - | \$ - | \$ - | \$ 250,000 |
| STORMWATER / DRAINAGE | | | | | | | | | |
| Comp Stormwater Plan | Taonic Ave (to Castle St) | 350' of 48" + 4 struct. | <i>includes engineering</i> | | \$ 3,000,000 | | | | |
| Comp Stormwater Plan | Taonic Ave (Castle to Brainard) | 750' of 36" + 8 struct. | <i>includes engineering</i> | | | | | | |
| Comp Stormwater Plan | Castle St (to Lake Ave) | 1750' of 36" + 14 struct. | <i>includes engineering</i> | Constr sched to be coordinated with utilities and prioritized downstream to upstream | | | | | |
| Comp Stormwater Plan | Castle St (to Lake Ave) | 600' of 24" + 2 struct. | <i>includes engineering</i> | | | | | | |
| Comp Stormwater Plan | Castle St (Lake to Alford Rd) | 500' of 18" + 6 struct. | <i>includes engineering</i> | | | | | | |
| Comp Stormwater Plan | Front St Housatonic south outfall | 950' pipe up to 48" jacking under | <i>estimate includes engineering</i> | | | | \$ 1,750,000 | | |
| Subtotal | | | | \$ - | \$ 3,000,000 | \$ - | \$ 1,750,000 | \$ - | \$ 4,750,000 |
| TOTAL TRANSPORTATION CAPITAL PLAN | | | | \$ 2,745,000 | \$ 18,880,000 | \$ 9,907,600 | \$ 4,315,000 | \$ 1,565,000 | \$ 37,412,600 |
| TRANSPORTATION SOURCES | | | | | | | | | |
| Chapter 90 allocation | | | | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | |
| Other Mass DOT fair share | | | | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | |
| Bonding | | | | \$ 1,745,000 | \$ 18,480,000 | \$ 9,507,600 | \$ 3,915,000 | \$ 1,165,000 | |
| CPA funding | | | | \$ - | | | | | |
| Free cash | | | | \$ - | | | | | |
| Grant funding | | | | \$ 300,000 | | | | | |
| Taxes or other | | | | \$ - | | | | | |
| TOTAL SOURCES | | | | \$ 2,745,000 | \$ 19,180,000 | \$ 10,207,600 | \$ 4,615,000 | \$ 1,865,000 | |

Capital Infrastructure Needs - Technology

| Building | Project | Notes | FY25 | FY26 | FY27 | FY28 | FY29 | FY25-29 |
|-----------------------|---------|-------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Town Hall | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | | | | | | \$ - |
| Fire Station | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | | | | | | |
| Police Station | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | | | | | | |
| Libraries | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | | | | | | |
| Senior Center | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | | | | | | |
| Fiber Optic Broadband | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | | | | | | |
| Total | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | POSSIBLE SOURCES | | | | | | |
| | | CPA funding | | | | | | |
| | | Grant funding | | | | | | |
| | | Free cash | | | | | | |
| | | Taxes or other | | | | | | |
| | | Existing funds | | | | | | |
| | | Borrowing | \$ - | | | | | |

Capital Infrastructure Needs - Vehicles

| Dept | Veh. Des. No. | Vehicle Model Year | Equipment (GVW in lbs.) | Estimated Service Life (Years) | Year to Replace | FY25 | FY26 | FY27 | FY28 | FY29 | 5-YEAR TOTAL | |
|-----------------------------------|-------------------------|-----------------------------|---------------------------------------|--------------------------------|--|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| | | | | | | | | | | | | |
| Highway | H-1 | 2016 | Dump Truck Freightliner (41,000) | 10 | 2026 | | \$ 400,000 | | | | \$ 400,000 | |
| | H-2 | 2017 | Dump Truck Freightliner (41,000) | 10 | 2027 | | | \$ 400,000 | | | \$ 400,000 | |
| | H-3 | 2017 | Dump Truck Freightliner (43,000) | 10 | 2027 | | | | \$ 400,000 | | \$ 400,000 | |
| | | 2013 | Sidewalk Plow/Sander | 11 | 2024 | | \$ 206,000 | | | | \$ 206,000 | |
| | | 2022 | Trackless sidewalk machine, mt7 | | | | | | | | \$ - | |
| | L2 | 2023 | John Deere, Loader 544P | 18 | 2041 | | | | | | \$ - | |
| | | 1990 | Wood Chipper, Eager Beaver | | | \$ 82,000 | | | | | \$ 82,000 | |
| | | 2022 | Truck Lift in Highway Garage | | | | | | | | \$ - | |
| Highway Subtotal: | | | | | | \$ 82,000 | \$ 606,000 | \$ 400,000 | \$ 400,000 | \$ - | \$ 1,488,000 | |
| Cemetery, Parks, & Grounds | M-1 | 2023 | Service Truck F-350 (10,000) | 8 | 2031 | | | | | | \$ - | |
| | M-2 | 2018 | Service Truck F-350 (10,000) | 8 | 2026 | | | | | | \$ - | |
| | M-3 | 2016 | Dump Truck F-550 (19,500) | 8 | 2024 | \$ 115,000 | | | | | \$ 115,000 | |
| | M-4 | 2023 | Pickup Truck F-550 (16,000) | 8 | 2031 | | | | | | \$ - | |
| | Toolcat | 2023 | Backhoe (Kabota), Tractor | 15 | | | | | | | | \$ - |
| | | 2023 | Bobcat uw56 | | | | | | | | | \$ - |
| | | 2023 | Kubota Mini Excavator | | 2023 | | | | | | | \$ - |
| | | 2023 | Dump Trailer, Big Tex | | | | | | | | | \$ - |
| | | 2023 | Enclosed Trailer, CarMate | | | | | | | | | \$ - |
| | | 2023 | Enclosed Trailer, CarMate | | | | | | | | | \$ - |
| H-8 | 2016 | Pickup Truck F-350 (10,000) | 8 | 2024 | | \$ 92,000 | | | | \$ 92,000 | | |
| Cemetery/Grounds Subtotal: | | | | | | \$ 115,000 | \$ 92,000 | \$ - | \$ - | \$ - | \$ 207,000 | |
| Police | P | 2023 Fd | Cruiser #3828 | 2 | 2026 | | \$ 58,300 | | \$ 69,200 | | \$ 127,500 | |
| | P | 2020 Fd | Cruiser Car #3829 K-9 | 6 | 2027 | | | \$ 63,500 | | | \$ 63,500 | |
| | P | 2020 Fd | Cruiser #3830 | 2 | 2026 | | \$ 58,300 | | | | \$ 58,300 | |
| | P | 2022 Fd | Cruiser #3831 | 2 | 2025 | \$ 70,000 | | | \$ 69,200 | | \$ 139,200 | |
| | P | 2018 Chv | Cruiser #535 | 6 | 2024 | | | | | | \$ - | |
| | P | 2019 Chv | Cruiser Car #1 | 6 | 2025 | \$ - | | | | | \$ - | |
| | P | 2023 Chv | Cruiser #654 | 6 | 2029 | | | | | | \$ - | |
| | P | 2018 Fd | Cruiser Car #3827 C-9 (Comfort) | tbd | no plans | | | | | | \$ - | |
| | P | 2012 Chv | Cruiser Car #10 | | 2025: car 1 to be replaced, and old Car 1 to be transitioned to Car 10, and 2012 Car 10 to be decomm'd | | | | | | \$ - | |
| | Police Subtotal: | | | | | | \$ 70,000 | \$ 116,600 | \$ 63,500 | \$ 138,400 | \$ - | \$ 388,500 |
| Fire | F | 2014 | Fire Ladder No. 1 - tower | 24 | FY38 | | | | | | \$ - | |
| | F | 2000 | Fire Engine No. 2 - pumper | 24 | FY28 | \$ - | \$ 200,000 | \$ 300,000 | \$ 250,000 | | \$ 750,000 | |
| | F | 2009 | Fire Engine No. 3 - pumper | 24 | FY32 | | | | | | \$ - | |
| | F | 2018 | Fire Engine No. 4 - pumper | 24 | FY41 | | | | | | \$ - | |
| | F | 2000 | Fire Engine No. 5 - rescue pumper | 24 | FY28 | | | | \$ 500,000 | | \$ 500,000 | |
| | F | 2011 | Truck No. 7 - Rescue | 24 | FY35 | | | | | | \$ - | |
| | F | 2003 | Brush Truck 545 | 24 | no replcmnt scheduled | | | | | | \$ - | |
| | F | 2015 Fd Expl | Car 1 (Chief's Vehicle) | 8 | FY25 | \$ 67,000 | | | | | \$ 67,000 | |
| | F | 2020 Fd Exptn | Car 8 (EMS/Service Vehicle) | 8 | FY29 | | | | | | \$ - | |
| Fire Subtotal: | | | | | | \$ 67,000 | \$ 200,000 | \$ 300,000 | \$ 750,000 | \$ - | \$ 1,317,000 | |
| TRANSIT | T | NEW | Type A electric, 6 pass. 2 wheelchair | 8 | 2032 | \$ 22,000 | | | | | \$ 22,000 | |
| | T | NEW | Type C_b, 14 pass. 2 wheelchair | 8 | 2032 | \$ - | | | | | \$ - | |
| | T | NEW | Chevy Equinox ** DONATED ** | 8 | 2032 | \$ - | | | | | \$ - | |
| | Voc | NEW | Chrysler Pacifica * acquired FY24 * | 8 | 2032 | | | | | | \$ - | |
| Transit Subtotal: | | | | | | \$ 22,000 | \$ - | \$ - | \$ - | \$ - | \$ 22,000 | |
| Total: | | | | | | \$ 356,000 | \$ 1,014,600 | \$ 763,500 | \$ 1,288,400 | \$ - | \$ 3,400,500 | |

POSSIBLE SOURCES

| | |
|-----------------|----------------------|
| CPA funding | \$ - |
| Grant funding | \$ - |
| Free cash | \$ - |
| Taxes or other | \$ 70,000.00 |
| Existing funds | \$ - |
| Borrowing | \$ 286,000.00 |
| CIP p. 8 | \$ 356,000.00 |

Capital Infrastructure Needs - Enterprise Fund (Wastewater)

WASTEWATER ENTERPRISE FUND

Vehicles & Equipment:

| Dept. | Vehicle No. | Description | Model Year | FY25 | FY26 | FY27 | FY28 | FY29 | 5-YEAR TOTAL |
|-------|-----------------------------|------------------------------------|------------|------|----------|------|------|------|--------------|
| | | | | | | | | | |
| Sewer | S-1 | Ford F-350 Pick-up | 2017 | \$0 | \$85,500 | | | | \$85,500 |
| Sewer | S-2 | Ford F-350 Pick-up Utility | 2021 | | | | | | |
| Sewer | S-3 | Ford F-350 Pick-up | 2023 | | | | | | |
| Sewer | Camera Utility Trailer | Carmate - Utility Trailer | 2012 | | | | | | |
| Sewer | Trailer | TWF - Utility Trailer | 2006 | | | | | | |
| Sewer | Fork Lift | Caterpillar - Fork lift | 1995 | | | | | | |
| Sewer | Compressor | John Deere - Compressor | 1995 | | | | | | |
| Sewer | Sewer Flusher | Mongoose - Trailer | 2011 | | | | | | |
| Sewer | Sewer Jetter | Sewer Equipment - Trailer | 2023 | | | | | | |
| Sewer | Sewer Cleaner | Sreco - Sewer Cleaner | 1993 | | | | | | |
| Sewer | Sewer Rodder | Sreco - Sewer Rodder | 1994 | | | | | | |
| Sewer | Scag Mower | Scag Turf Tiger STTII-61V-40BV-EFI | 2023 | | | | | | |
| Sewer | S-2 ---OLD | Ford F-350 Pick-up Utility | 2010 | | | | | | |
| Sewer | Zero Turn Mower with bagger | | | \$0 | \$85,500 | \$0 | \$0 | \$0 | \$85,500 |

Projects:

| Name | Scope | Notes | FY25 | FY26 | FY27 | FY28 | FY29 | 5-YEAR TOTAL |
|--|--|-------|--------------------|--------------------|---------------------|------------------|------------------|---------------------|
| Engineering and design | | | \$850,000 | \$500,000 | \$250,000 | \$200,000 | \$200,000 | \$2,000,000 |
| | Avery Lane station, evaluation, design, permitting | | | | | | | |
| | Pearl Street evaluation, design, permitting | | | | | | | |
| | CMOM (Capacity, Management, Operation and Maintenance) year 4 design | | | | | | | |
| | WWTP Evaluation for upgrade planning | | | | | | | |
| | WWTP Upgrade Design (FY26 Est. \$250,000) | | | | | | | |
| | Miscellaneous Engineering | | | | | | | |
| CMOM year 3 construction, I/I Mitigation (infiltration & inflow) | | | \$200,000 | \$200,000 | | | | \$400,000 |
| Sewer and manholes assoc with road construction | | | \$100,000 | \$100,000 | \$100,000 | | | |
| Pearl Street pump upgrade / replacement | | | \$1,500,000 | | | | | |
| Avery Lane pump station upgrade | | | | \$3,500,000 | | | | |
| Treatment plan Phase 3 Construction FY26-28 | | | | | \$20,000,000 | \$0 | \$0 | \$20,000,000 |
| TOTAL | | | \$2,650,000 | \$4,471,000 | \$20,350,000 | \$200,000 | \$200,000 | \$27,871,000 |

FY2025 Special Articles - Financial

| | Article | Purpose | Funding Source | Requested Amount | Town Manager Recommended |
|----|---|---|----------------------------------|-------------------------------|-----------------------------|
| 1 | Community Impact Funding | Utilize the community impact money the Town received from the sale of retail marijuana to fund various community programs/needs in accordance with CCC guidelines. | Free Cash | \$ 500,000.00 | \$ - |
| 2 | BHRSD Vocational Tuition and Transportation | Fund the tuition and transportation costs for two Great Barrington students to attend the vocational program at Taconic High School in Pittsfield. | Tax Levy | \$ 80,000.00 | \$ 80,000.00 |
| 3 | Stabilization | Over the last few fiscal years, the Town has been committed to growing this reserve. | Free Cash | \$ 100,000.00 | \$ - |
| 4 | Capital Stabilization | In May of 2019, the Town voted to establish a Capital Stabilization Fund and seeded it with \$1,000,000. | Free Cash | \$ 100,000.00 | \$ - |
| 5 | Other Post-Employment Benefits (OPEB) Trust | In May of 2023, the Town re-purposed the Pension Reserve Trust fund to the OPEB Trust fund in the amount of \$820,918.63. | Free Cash | \$ 100,000.00 | \$ - |
| 6 | Emergency Medical Services | Request for an annual subsidy from each of the towns that Southern Berkshire Ambulance serves. | Free Cash | \$ 205,326.00 | \$ 205,326.00 |
| 7 | Affordable Housing Trust Fund | To fund the Affordable Housing Trust, for use as directed by its Board of Trustees for any eligible affordable housing initiative. | Free Cash | \$ 200,000.00 | \$ - |
| 8 | Legal Fees Associated with Host Community Agreement Renewals | Utilize community impact funds for legal fees associated with upcoming Host Community Agreement renewals in accordance with CCC guidelines. | Free Cash | \$ 15,000.00 | \$ - |
| 9 | Town Meeting Equipment | To purchase voting equipment for voters to use at Town Meeting to replace the need for paper voting and will also allow the residents to remain in their seats when voting by secret ballot. This equipment will count the votes electronically rather than a manual count which will in turn make Town Meeting more efficient and expedient. | Free Cash | \$ 15,000.00 | \$ - |
| 10 | Berkshire Busk | To support weekend entertainment in our downtown for the 2024 Summer season. | Free Cash | \$ 50,000.00 | \$ - |
| 11 | Courthouse Upgrades | General maintenance and repairs associated with the new ten year lease agreement to be transferred from the Sale of Real Estate account. | Sale of Real Estate | \$ 200,000.00 | \$ 200,000.00 |
| 12 | Ramsdell Library Architecture/Design | To fund planning and design phase for FY25 Library Building Grant with funding by \$125,000 to be transferred from the Sale of Real Estate account and \$25,000 of Free Cash. | Free Cash Sale of Real Estate | \$ 25,000.00 \$ 125,000.00 | \$ 150,000.00 * |
| 13 | Opioid Settlement Funds Received in FY2023 | To transfer Opioid Settlement funds in the amount of \$10,556.32 received in FY2023 that closed out to Free Cash into the Opioid Settlement Special Revenue Fund pursuant to Chapter 77 of the Acts of 2023, Section 9 which allows municipalities to use these funds as intended for prevention, harm reduction, treatment and recovery. | Free Cash | \$ 10,556.32 | \$ 10,556.32 |
| | | | | <u>\$ 1,575,882.32</u> | <u>\$ 645,882.32</u> |

* Added per Selectboard and Finance Committee request - not recommended by Town Manager

Reserve Balances

- Certified Free Cash • \$ 10,170,900
- Stabilization Fund (as of 12/31/23) • \$ 741,750
- Capital Stabilization Fund (as of 12/31/23) • \$ 1,489,812
- OPEB Fund (as of 12/31/23) • \$ 872,306
- Sewer Enterprise Retained Earnings • \$ 6,461,206

UPDATED 02/06/24

Great Barrington Budget & Financial Policy for Fiscal Year 2025

Budget & Financial Policy

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

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

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

STRATEGIC PRIORITIES

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

FINANCIAL GOALS

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

FINANCIAL MANAGEMENT POLICY

Revenue

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

Real Estate Tax

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

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

Free Cash and Reserves

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

User Fees

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

Debt Management

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

Service Delivery

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

Guidelines for The Budget Preparation Process

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

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

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

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

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

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

LOCAL GOVERNMENT SERVICES

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

For any proposed new initiatives, the Town Manager will:

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

TOWN BUDGET FORMAT

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

1. Operating Budget Process:

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

2. The Budget Book:

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

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

3. Other Information/Reports

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

**Approved at December 19, 2023 Finance Committee Meeting*

**Approved at the January 22, 2024 Selectboard Meeting*

Municipal Budget Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BLA – Bureau of Local Assessment

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

BOA – Bureau of Accounts

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

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

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

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

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

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

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

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

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

Town budget.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Municipal Accounting System (UMAS) use multiple funds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MGL – Massachusetts General Laws

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Special Assessment – (See Betterments)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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