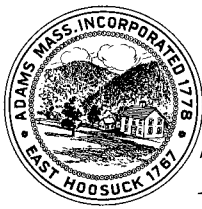




Monday, June 24, 2019
Town of Adams
Massachusetts



Town of Adams *Massachusetts 01220-2087*

FINANCE COMMITTEE

TOWN HALL BUILDING
8 PARK STREET

May 30, 2019

SUBJECT: BUDGET SUBMISSION FOR FY2020

Dear Town Meeting Members:

The Members of the Finance Committee are pleased to transmit herewith, budget Recommendations for Fiscal Year 2020. Together with the budget, this report provides the “. . . detailed estimate in writing of the probable expenditures of the Town government . . . and an estimate of the amount of income from all sources of revenue” as required by Section 14 of the Town Charter.

OVERVIEW:

This proposed Annual Town Budget for Fiscal Year 2020 is respectfully submitted for Town Meeting review.

This year’s budget reflects a continued review of each line item within the Town’s operational and personnel expenditures. The Interim Town Administrator, Town Accountant and new Town Administrator have scrutinized what works and what does not. This Fiscal Year 2020 budget reflects a positive approach to support Town services by equipping our departments with the resources necessary to fulfill their missions. This strategy produces a budget proposal that allows the Town to invest responsibly in our infrastructure and capital needs, while also maintaining our reserves at even healthier levels than in previous years.

Four years ago the Town established an OPEB trust for the Town of Adams. This is necessary for the future costs of retiree health and life insurance. The Commonwealth of Massachusetts is allowing cities and towns to establish these trusts to begin to meet these unfunded future costs. The Town of Adams’ unfunded accrued liability for OPEB stands at \$12,263,691.

APPROACH:

The Town of Adams has continued to view each year's budget process as an opportunity to formalize our long-term goals and plans for financial stability. In this year's proposal, there is a continued commitment to economic development as part of the Board of Selectmen's Economic Development Strategy which was crafted in 2013.

The below points will continue a commitment to such growth.

- The Economic Development Fund was established with funding from the Local Option Meals Tax revenue in Fiscal Year 2016. Revenue of over \$240,000 has been received by the Town as of December 31, 2018. To date \$40,000 has been appropriated for marketing and engineering, \$90,000 has been appropriated for the Greylock Glen and \$20,000 for the Susan B. Anthony Centennial Celebration along with \$57,800 for a Senior Planner who was hired in March of this year. Proposed in this budget are \$10,000 for marketing & engineering and an additional \$37,600 for the Senior Planner. Also proposed are requests for the rehabilitation of the Town Common of \$25,000 and a final \$10,000 for the Susan B. Anthony Celebration.
- An additional \$85,000 appropriation from the Capital Outlay from Free Cash for the rehabilitation of the Town Common plus Community Development funds of \$17,500 rounds out to a total of \$127,500. This amount will be utilized to apply for a PARC grant of \$297,500 (total project cost: \$425,000) in anticipation of the Susan B. Anthony celebration in 2020. Should the Town not receive the grant, the balance of the funds will serve for a modest rehabilitation of the Common.
- Department of Public Works is requesting \$109,000 for replacement of a one-ton truck; \$27,000 to refit the old sewer jetter truck; and \$12,000 to sand blast and repaint two (2) older trucks to keep them fit for duty. The Cemetery, Parks and Grounds is requesting \$1,800 for a grave defroster; \$650 for replacement of the United State Flags on Park Street; \$7,000 for an Xmark mower; and \$4,400 for a full weed and feed of Renfrew Park.
- The Wastewater Treatment Plant is in need of upgrades. The plant will need a major upgrade within the next five (5) years and it is feasible that the cost for this next upgrade will coincide with the retirement of the current upgrade loan for an even impact to the Tax Rate. In this FY2020 Budget there will be a re-build of some failing electrical equipment: \$5,000; replacement of the last outdated variable frequency drives: \$13,500; the replacement of a pump at the domestic pumping station: \$12,000; and the replacement of some rotted drainage pipes at the station: \$10,000. None of these replacements should need to be duplicated during the next upgrade.
- A \$63,000 investment in Technology. In the FY2019 budget the Town replaced 40 computer stations and is upgrading all work stations to Windows 10 and the most current version of Microsoft Office. This year the request from the Technology Fund of \$29,000 and Free Cash Capital Outlay of \$34,000 totals the \$63,000 to replace the aging Town server. This server is vital to the core of Town Government including: all emergency services; the Town financial server; the Town Assessing server; and the Town email server and Town records.
- The Commonwealth of Massachusetts is not providing Assessing Software any longer. The CAMA (Computer Assisted Mass Appraisal) software system is being phased out and the Town will purchase a commercial software package, and convert the records to the new system. \$20,000 is being request and will include the new program, some manual data entry and a full field review required by the Commonwealth whenever converting to a new assessing software.
- Other miscellaneous requests are being made from Capital Outlay from Free Cash for the following: \$5,000 for the Adams Agricultural Fair and \$15,000 for the Adams-Cheshire Youth Center's Summer Program.

Financial stability was also a major underlying priority in this budget, as the Town must maintain a commitment to having stable reserves that can be used in a predictable manner from year to year. The below items detail this year’s strategy.

- A continued appropriation of \$175,000 to the Reserve Fund. Annually, the remaining balance of this fund is rolled into our Stabilization Fund.
- Use of \$250,000 from free cash as revenue to offset the tax rate. The Town is not balancing the budget with Free Cash, but rather is using it as a counterweight to lessen the burden on the taxpayer. The excess Levy Capacity is well over \$600,000 a financially healthy amount for a second year in a row. Along with the \$281,850 in capital outlay noted above, this leaves the Town with a remaining balance of \$608,831 in Free Cash.
- There is no money being taken out of the stabilization fund this year. We are proposing the balance of the Reserve Fund, \$135,000 be added for an approximate balance \$520,576, the highest balance in over ten years.

OVERALL IMPACTS:

This budget proposal includes a 3.5% increase in the assessment from Adams-Cheshire Regional School District, and a 7.43% increase from the Northern Berkshire Regional Vocational School District.

Additionally, the Town of Adams experienced no increase from our health insurance supplier, the Berkshire Health Group for Fiscal Year 2020, a second year in a row. This is not an artificially created level funding; it is the result of plan design changes that were intended to have a multi-year ripple effect on the rates that has actually occurred. In addition to the zero increase the Town employees are taking on more of their health insurance premium costs with the HMO going from a 75%/25% split to a 70%/30% split.

Overall capital outlay is decreased for Fiscal Year 2020. This is the result of a reduced amount of Capital Outlay from Free Cash of 47% and level funding the budget Capital Outlay. In terms of the Town of Adams operations, this budget increases personnel costs by 2.88%; operational costs have increased 3.43%.

The overall budget proposal is a 1.31% increase over Fiscal Year 2019 with a bottom line of \$15,607.967. In the end, this is fairly a level-funded budget.

CONCLUSION:

The overall operations of the Town of Adams, separate of the school assessments, continue to be exceedingly predictable in their annual costs. With the commitment of the Interim Town Administrator and the Board of Selectmen to equip Town departments and staff with the necessary resources to fulfill their missions, a careful review of operational and personnel expenditures continues. In doing so, the Town has also been able to make appropriate and modest investments in infrastructure and capital needs.

There are currently no contract negotiations; however the Police and Clerical Unit contract expire at the end of Fiscal Year 2020.

We believe that the Town of Adams operations are currently headed in the right direction. We look forward to reviewing the budget with you at the Annual Town Meeting. Thank you for your consideration of this proposal as well as your participation in this important process.

Respectfully submitted,

Timothy Burdick, Chairman		
Craig Corrigan	Rachel H. Tomkowicz	Sandra D. Kleiner
Paul S. Demastrie	John Cowie	Jeffrey M. Lefebvre
Brian R. Johnson	Leon S. Parrott	David Lesure
Joan Smigel	Charles H. Foster	Carol Cushenette

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Commonwealth of Massachusetts

Town of Adams

Berkshire, ss.

To either of the Constables, of the Town of Adams in the County of Berkshire in said Commonwealth:

Greetings:

*In the name of the Commonwealth, you are hereby directed to notify and warn the Inhabitants of the Town of Adams qualified to vote in Town affairs to meet at the **Hoosac Valley Elementary School Auditorium** on Monday the 24th day of June 2019, at 7:00 P.M., then and there to act on the following articles, to wit.*

ANNUAL ARTICLES

- Article 1** To choose all other town officers not previously chosen by ballot.
- Article 2** To hear the reports of the Board of Selectmen and other town officers and act thereon.
- Article 3** To hear the reports of any committee and act thereon.
- Article 4** To see if the Town will change the annual election of the Fence Viewer to a position annually appointed by the Board of Selectman, in accordance with Massachusetts General Law Chapter 49, Section 1, or take any action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

- Article 5** To see if the Town will change the annual election of the Measurer of Wood and Bark to a position of one (1) annually appointed by the Board of Selectman, in accordance with Massachusetts General Law Chapter 94, section 296, or take any action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

- Article 6** To see if the Town will vote to fix the salary and compensation of all elective officers of the Town in accordance with the provisions of Section 108 of Chapter 41 of the General Laws, as amended, and to see if any of said salaries and compensation shall be increased, or take any other action in relation thereto.

Board of Selectmen

Chairman.....2,000

Member.....1,200

Board of Assessors

Full-Time.....68,282

Part-Time.....1,800

Treasurer/Collector.....68,282

Town Clerk.....68,282

Board of Health

Chairman.....1,386

Member.....924

Cemetery Commissioners

Chairman.....600

Member.....500

Moderator.....300

*The Finance Committee voted to **RECOMMEND** that the Town vote to fix the salary and compensation of its elective officers as listed.*

OPERATING OMNIBUS ARTICLE

Article 7 To see if the Town will vote to raise and appropriate, or appropriate from available funds, a sum or sums of money as may be necessary to defray the ordinary expenses of the Town for the fiscal period beginning July 1, 2019 through June 30, 2020, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to raise and appropriate or appropriate from available funds as noted, the amounts shown under the heading “**FY2020 Recommended.**”*

	PERSONAL SERVICES		OPERATING EXPENSES	
	FY2019 Approved	FY2020 <i>Recommended</i>	FY2019 Approved	FY2020 <i>Recommended</i>
EXECUTIVE				
Selectmen	6,901	6,901	12,450	12,450
Town Administrator	170,162	169,438	40,500	28,100
Town Counsel	42,835	44,121		
Moderator	305	305	205	205
Finance Committee	528	528	2,480	1,930
Town Report			2,100	2,100
FINANCE & TECHNOLOGY				
Employee/Retiree Benefits	1,248,872	1,323,331		
Accountant	154,438	156,270	39,691	38,685
Technology	6,471	6,663	117,972	136,781
Insurance			178,995	178,750
GENERAL GOVERNMENT				
Assessor	136,903	133,913	9,725	9,725
Treasurer-Collector	121,143	124,889	39,360	34,365
Town Clerk	133,125	136,089	4,850	4,850
Elections			29,110	25,300
Registrar of Voters	2,004	2,004		
Codification			2,500	2,500
COMMUNITY DEVELOPMENT				
Community Development	85,929	114,887	118,425	115,425
Conservation Commission			1,416	1,416
Planning Board			4,690	4,690
Zoning Board			3,945	3,945
Historical Commission			450	450
Agricultural Commission			400	400
INSPECTION SERVICES				
Inspection Services	221,973	197,912	10,475	5,745
Weights/Measures Inspector			3,500	3,500

	PERSONAL SERVICES		OPERATING EXPENSES	
	FY2019 Approved	FY2020 <i>Recommended</i>	FY2019 Approved	FY2020 <i>Recommended</i>
PUBLIC HEALTH				
Board of Health			15,085	11,305
PUBLIC SAFETY				
Police Department	1,685,242	1,750,933	91,899	92,065
Animal Control Officer	32,800	27,739	4,365	4,305
Parking Management	7,402	26,817	4,950	4,950
Emergency Management	2,105	2,105	2,790	3,275
Forest Warden	2,979	3,279	6,353	8,135
PUBLIC SERVICE				
Council on Aging	219,185	217,758	15,560	15,560
Veterans Services	19,000	16,500	168,240	182,055
Memorial Day Remembrances			1,425	1,425
Library	184,162	203,714	80,485	70,168
PUBLIC BUILDINGS				
Police Station			27,450	27,762
Registry of Deeds			1,050	1,050
Town Hall			26,150	26,675
Public Buildings	55,561	57,215	142,800	142,800
Community Center			400	400
Adams Memorial Building			34,300	40,300
Visitor's Center			15,850	15,850
PUBLIC WORKS				
Tree Warden/Insect Pest			16,000	16,000
Public Works Administration	164,792	112,708	3,000	3,200
Department of Public Works	1,346,345	1,389,629		
Highways			76,450	76,450
Snow & Ice Control			246,000	246,000
Flood Control			600	600
DPW Garage/Equipment Maintenance			183,500	185,500
Transfer Station	11,227	11,244	59,455	59,455
Wastewater			296,501	332,371
Wastewater Collection			4,700	4,700
Cemetery Parks & Grounds			43,675	43,675
Celebrations - Seasonal			1,800	1,800
TOTALS		6,236,892		2,229,143

ARTICLE 7 CONTINUED AVAILABLE FUNDS TO BE USED

DEPARTMENT	FUND	AMOUNT
Parking Department	Parking Meter Fund	10,000
Council on Aging	Council on Aging Fund	25,000

CAPITAL OMNIBUS ARTICLES

Article 8

To see if the Town will vote to raise and appropriate, or appropriate from available funds, a sum or sums of money as may be necessary for the purchase, rebuilding and/or installation of certain departmental equipment; for the contracting for certain services; to pay interest and loans maturing during this period; for the repair, reconstruction and/or construction of streets, roadways, sidewalks, sewers, guard rails, retaining walls, buildings, and/or bridges within the Town; further, to authorize the trade-in of any presently owned equipment toward the purchase price thereof, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to raise and appropriate, the amounts shown in the following schedule under the heading “**FY2020 Recommended**” for the purchase, rebuilding and/or installation of certain departmental equipment; for the contracting for certain services; for the repair, reconstruction and/or construction of streets, roadways, sidewalks, sewers, guard rails, retaining walls, buildings, and/or bridges within the Town:*

CAPITAL OUTLAY		
	<i>FY2019 Approved</i>	<i>FY2020 Recommended</i>
ADMINISTRATION AND FINANCE		
Technology	29,750	29,000
Debt Service	415,697	464,279
PUBLIC WORKS		
Building/Equipment Maintenance	48,200	0
Wastewater Treatment		
Updates to Plant	48,000	40,500
Total Recommendation		533,779

TECHNOLOGY – TOTAL

29,000

Technology

This request is for part of the replacement of the Town’s main server. 29,000

The above request is appropriated from the Technology fund for no impact to the Tax Rate.

The current Town Server is nearly ten (10) years old and Microsoft support will expire on June 30, 2019. This server controls all town buildings, public safety, email, property assessing management, financial software and emergency management.

DEBT SERVICE – TOTAL

464,279

PRINCIPAL ON MATURING DEBT

Town Hall/ Police Station/Library Bond Issue

This request represents the principal of Town Hall, Police Station & Library borrowing.

165,000

Wastewater Treatment Plant

This request represents the principal of the WWTP upgrade borrowing. 170,709

TOTAL PRINCIPAL 335,709

INTEREST ON MATURING DEBT

Town Hall/Police Station/Library Bond Issue

This request represents the interest on the Town Hall/ Police Station/ Library borrowings. 36,800

Wastewater Treatment Plant

This request represents the interest on the WWTP borrowing. 16,770

TOTAL INTEREST 53,570

Interest – Temporary Loans

BAN's; GAN's; TAN's; and related fees 75,000

Temporary borrowing can occur for the following reasons: Anticipation of issuance of long term debt (Bond Anticipation Notes), receipt of grants (Grant Anticipation Notes), or if the Town needs money to meet its financial obligations and the tax bills have yet to be issued (Tax Anticipation Notes).

This request also represents fees associated with various loans.

This request includes the interest on the borrowings for the September storms.

TOTAL INTEREST – TEMPORARY LOANS/FEES 75,000

PUBLIC WORKS – TOTAL 40,500

Wastewater Treatment Plant

Re-build of Electrical Equipment at the Station 5,000

Replacement of the last outdated Variable Frequency Drives 13,500

Replacement Pump – Domestic Pumping Station. 12,000

Replace drainage pipes at Station. 10,000

Article 9 CAPITAL INFRASTRUCTURE AND EQUIPMENT OUTLAY FROM FREE CASH

To see if the Town will vote to appropriate from available funds, Free Cash, a sum or sums of money as may be necessary for the purchase, rebuilding and/or installation of certain departmental equipment; for the contracting for certain services; buildings within the Town; further, to authorize the trade-in of any presently owned equipment toward the purchase price thereof, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to appropriate from available funds, free cash, the amounts shown in the following schedule under the heading “FY2020 Recommended” for the purchase, rebuilding and/or installation of certain departmental equipment; for the contracting for certain services; for the repair, reconstruction and/or construction of buildings and/or grounds with the Town and further, **RECOMMENDED** that the Town vote to authorize the trade-in of any presently owned equipment toward the purchase price thereof, and further, **RECOMMENDED** that each item, and corresponding amount listed be considered a separate appropriation to be expended only for the purpose stated in the explanation of the request from available funds as noted:*

	<i>FY2020 Recommended</i>
EXECUTIVE	
Adams Agricultural Fair	5,000
Assessor	20,000
TECHNOLOGY	
Technology	34,000
PUBLIC WORKS	
Equipment Maintenance	109,000
Cemetery, Parks and Grounds	98,850
Summer Recreation Program	15,000
TOTAL RECOMMENDED	281,850

EXECUTIVE **25,000**

Selectmen

This request is for upgrades to Bowe Field for the Adams Agricultural Fair. 5,000

Assessor

This request is for replacement of the state assessing software that has been discontinued. Included is the program, manual data entry and a field review required by the state. 20,000

TECHNOLOGY **34,000**

Technology

This request is for the second part of the full server upgrade with a total anticipated cost of \$63,000. 34,000

PUBLIC WORKS **222,850**

Equipment Maintenance

This request is for replacement of a one ton truck with plow. 70,000

This request is for a re-fit of the sewer jetter truck. 27,000

This request is for sandblasting and repainting of 2 trucks. 12,000

Cemetery, Parks & Grounds

This request is for a grave defroster. 1,800

This request is for replacement of the United States flags on Park Street. 650

This request is for a new Xmark Mower. 7,000

This request is to rehab the Town Common for the Susan B. Anthony celebration in 2020. The total appropriation will be \$127,500 including \$25,000 being appropriated from the Economic Development Fund, and \$17,500 of Community Development funds. A Grant of \$297,500 will also be applied for. 85,000

This request is for a full weed and feed recoat on Renfrew Field. 4,400

This request is for the Adams-Cheshire Youth Center summer program. 15,000

REGIONAL SCHOOL ASSESSMENT ARTICLES

Article 10

To see if the Town will vote to raise and appropriate, or appropriate from available funds, a sum or sums of money as may be necessary for the operating and capital assessments of the Adams-Cheshire Regional School District for the fiscal period beginning July 1, 2019 through June 30, 2020, or take any other action in relation thereto.

	<i>FY2019 Approved</i>	<i>FY2020 Recommended</i>
<i>Adams-Cheshire</i>	5,617,932	5,792,649

The above assessment consists of five parts:

1) State Department of Elementary & Secondary Education	
Minimum Municipal Contribution (Foundation Budget),	\$ 3,757,565
2) Additional Operating Assessment (above Foundation),	945,842
3) Other Expenditures (Non-foundation Budget-Transportation),	406,939
4) Capital Assessment (Capital Budget),	30,323
5) Capital Assessment – HVHS Project Debt Exclusion	651,980
	<u>\$ 5,792,649</u>

The total Adams-Cheshire Regional School District FY2020 budget is \$ 20,099,433.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept the Adams-Cheshire Regional School District FY20 budget and to raise and appropriate \$5,792,649.*

Article 11

To see if the Town will vote to raise and appropriate, or appropriate from available funds, a sum or sums of money as may be necessary for the operating and capital assessments of the Northern Berkshire Vocational Regional School District (NBVRSD) for the fiscal period beginning July 1, 2019 through June 30, 2020, or take any other action in relation thereto.

	<i>FY2019 Approved</i>	<i>FY2020 Recommended</i>
<i>McCann Vocational</i>	940,717	1,010,634

The above assessment consists of four parts:

1) State Department of Elementary & Secondary Education	
Minimum Municipal Contribution (Foundation Budget),	\$ 787,158
2) Additional Operating Assessment (above Foundation),	165,526
3) Additional Operating Assessment (Non-Foundation-Transportation),	49,170
4) Capital Assessment (Capital Budget)	8,780
	<u>\$ 1,010,634</u>

The FY20 total

Northern Berkshire Vocational Regional School District Budget is \$ 9,564,727.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept the Northern Berkshire Vocational Regional School District FY20 budget and to raise and appropriate \$1,010,634.*

TRANSFERS TO SPECIAL FUNDS

Article 12 To see if the Town will vote to appropriate from available funds, a sum of money to be used to lower the tax rate, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

It is proposed that \$250,000 of Free Cash be utilized to offset this year's Tax Rate.

Article 13 To see if the Town will vote to transfer from available funds a sum of money to be added to the Stabilization Fund, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to transfer the balance of the FY19 Reserve Fund, as of June 30, 2018, to the Stabilization Fund. The present balance is \$135,000.*

This article will transfer the balance of the Reserve Fund, currently \$135,000, to the Stabilization Fund.

Article 14 To see if the Town will vote to raise and appropriate or appropriate from available funds a sum of money to provide for extraordinary and/or unforeseen expenditures to be known as the Reserve Fund account, transfer from which may be made from time to time only by the Finance Committee, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to raise and appropriate the sum of \$175,000 to be utilized by the Finance Committee for extraordinary and/or unforeseen expenditures to be known as the Reserve Fund Account, transfer from which may be made from time to time only by the Finance Committee.*

This is an annual item that allows the Town the flexibility to meet operational difficulties, through the Finance Committee, and will eliminate the expense of calling a Special Town Meeting. Request: \$175,000.

Article 15 To see if the Town will vote to raise and appropriate or appropriate from available funds a sum of money to pay unpaid bills of current or prior fiscal years, or take any other action in relation thereto.

No Recommendation

At this time, there are no outstanding bills.

ANNUAL AUTHORIZATION ARTICLES

Article 16 To see if the Town will vote to authorize its Board of Selectmen to apply for and receive funds from the Community Development Block Grant Program under the Housing and Community Development Act of 1974, as amended, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

This article will allow the Town to apply for and expend Community Development Block Grants.

Article 17 To see if the Town will vote to authorize its Board of Selectmen to apply for and receive funds from the United States Department of Agriculture under the Community Facilities Grant program, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

This article will allow the Town to apply for and expend Community Facilities Grants.

Article 18 To see if the Town will vote to accept certain perpetual care funds that were received during the period January 1, 2018 through December 31, 2018 for the care and maintenance of cemetery lots, such funds are in the custody of the Town Treasurer, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept certain perpetual care funds amounting to \$3,600 that were received during the period January 1, 2018 through December 31, 2018 for the care and maintenance of the cemetery lots, such funds are in the custody of the Town Treasurer.*

This article will allow the Town to accept the \$3,600 deposited with the Town for the care and maintenance of cemetery lots.

Article 19 To see if the Town will vote to authorize the Town Treasurer, with the approval of the Board of Selectmen, to borrow in the event of a revenue shortfall to allow the Treasurer to borrow via Revenue Anticipation Notes (RAN's), Tax Anticipation Notes (TAN's), Federal Aid Anticipation Notes (FAAN's), Grant Anticipation Notes (GAN's), and State Aid Anticipation Notes (SAAN's), in an amount not to exceed the anticipated revenue shortfall, or take any action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

The law requires that the Town annually grant this authority to the Town Treasurer.

BY-LAW AMENDMENTS

Article 20 ***Authorize Revolving Fund Spending Limits***

To see if the Town will vote, pursuant to Massachusetts General Law Ch. 44, §53E ½ to establish limitations on expenditures from the revolving funds established by Chapter 50 of the General Bylaws, entitled, "Revolving Funds", as follows, or take any action in relation thereto:

Revolving Account	FY2020 Expenditure Limit
Bid Specification Revolving Fund	\$ 5,000
Sanitary Sewer Revolving Fund	30,000
Promotional Revolving Fund	5,000
Library Revolving Fund	7,000
Transfer Station Revolving Fund	60,000
Inspection Services Fund	25,000
Tax Title Revolving Fund	20,000
Adams Visitor Center	25,000
Adams Memorial Building	25,000

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

Article 21 To see if the Town will vote to amend the Compensation Plan as established by Section 10-5 of the Town of Adams Code of Laws or take any other action in relation thereto.

SALARY ADMINISTRATION PLAN - ANNUAL RATE TABLE - FISCAL YEAR 2020 This represents a 3% increase of FY2019												
Grade	Step 1	2	3	4	5	6	7	8	9	10	11	12
1	21,535	22,074	22,626	23,191	23,771	24,366	24,976	25,600	26,240	26,897	27,569	28,258
2	23,473	24,061	24,663	25,279	25,911	26,559	27,224	27,904	28,601	29,318	30,050	30,801
3	25,586	26,227	26,882	27,555	28,244	28,950	29,675	30,416	31,176	31,957	32,756	33,573
4	27,889	28,587	29,301	30,035	30,786	31,556	32,346	33,154	33,982	34,833	35,704	36,594
5	30,399	31,160	31,939	32,739	33,556	34,396	35,257	36,138	37,041	37,967	38,917	39,888
6	33,136	33,965	34,813	35,685	36,576	37,491	38,431	39,390	40,374	41,384	42,419	43,478
7	36,119	37,021	37,947	38,897	39,867	40,866	41,889	42,935	44,007	45,109	46,237	47,391
8	39,370	40,353	41,362	42,397	43,455	44,543	45,660	46,799	47,968	49,169	50,397	51,656
9	42,914	43,985	45,084	46,213	47,366	48,553	49,769	51,011	52,285	53,595	54,933	56,305
10	46,777	47,943	49,141	50,373	51,629	52,922	54,249	55,603	56,990	58,419	59,877	61,373
11	50,988	52,258	53,565	54,907	56,275	57,685	59,131	60,607	62,120	63,676	65,266	66,897
12	55,576	56,962	58,386	59,848	61,339	62,877	64,453	66,061	67,710	69,407	71,140	72,918
13	60,579	62,088	63,641	65,235	66,860	68,536	70,253	72,007	73,804	75,654	77,542	79,481
14	66,032	67,676	69,368	71,106	72,877	74,705	76,576	78,487	80,447	82,463	84,521	86,634
15	71,977	73,766	75,611	77,505	79,436	81,429	83,468	85,551	87,687	89,884	92,129	94,430
16	78,455	80,405	82,416	84,481	86,585	88,757	90,980	93,251	95,579	97,974	100,420	102,929
SALARY ADMINISTRATION PLAN - HOURLY RATE TABLE - FISCAL YEAR 2020												
Grade	Step 1	2	3	4	5	6	7	8	9	10	11	12
1	XXX	12.08	12.38	12.69	13.01	13.34	13.67	14.01	14.36	14.72	15.09	15.47
2	12.85	13.17	13.50	13.84	14.18	14.54	14.90	15.27	15.65	16.05	16.45	16.86
3	14.00	14.36	14.71	15.08	15.46	15.85	16.24	16.65	17.06	17.49	17.93	18.38
4	15.26	15.65	16.03	16.44	16.84	17.28	17.70	18.15	18.60	19.08	19.54	20.03
5	16.64	17.06	17.48	17.92	18.37	18.83	19.30	19.78	20.27	20.77	21.30	21.83
6	18.14	18.59	19.05	19.53	20.03	20.52	21.04	21.56	22.10	22.65	23.22	23.80
7	19.77	20.26	20.76	21.29	21.82	22.37	22.92	23.50	24.09	24.70	25.31	25.94
8	21.55	22.09	22.64	23.21	23.78	24.38	24.99	25.62	26.26	26.92	27.58	28.27
9	23.49	24.07	24.67	25.29	25.93	26.58	27.24	27.92	28.62	29.32	30.07	30.82
10	25.60	26.24	26.90	27.57	28.26	28.97	29.69	30.43	31.19	31.98	32.77	33.59
11	27.91	28.60	29.32	30.05	30.80	31.58	32.37	33.17	34.00	34.85	35.72	36.63
12	30.42	31.18	31.96	32.76	33.57	34.42	35.28	36.16	37.06	37.99	38.94	39.91
13	33.16	33.98	34.83	35.71	36.60	37.51	38.45	39.41	40.40	41.41	42.44	43.50
14	36.14	37.04	37.97	38.92	39.89	40.89	41.91	42.96	44.03	45.14	46.26	47.42
15	39.40	40.38	41.39	42.42	43.48	44.57	45.69	46.83	48.00	49.20	50.43	51.69
16	42.94	44.01	45.11	46.24	47.39	48.58	49.80	51.04	52.31	53.63	54.96	56.34

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

SPECIAL ARTICLES

AMENDMENT OF REGIONAL SCHOOL AGREEMENT

- Article 22** To see if the Town of Adams will vote to amend the Adams Cheshire Regional School District Regional Agreement as unanimously approved by the Adams Cheshire Regional School Committee on December 10, 2018 and submitted to the selectmen of each town as the agreement of the “Hoosac Valley Regional School District” or take any other action relative thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept the amended Adams Cheshire Regional School District Regional Agreement; and that it now be known as the agreement of the “Hoosac Valley Regional School District”.*

The agreement is on file in the Adams Town Clerks office.

SPECIAL ARTICLES

- Article 23** To see if the Town will vote to appropriate from the Economic Development Fund, a sum of money to be used for economic development expenses including \$37,600 for the Senior Planner, \$25,000 to rehab the Town Common, \$10,000 for marketing, downtown infrastructure, engineering or other studies related to economic development, public art, and \$10,000 for the Susan B. Anthony Celebration or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

The Town is asking for \$82,600 to be spent with the approval of the Town Administrator for Fiscal 2020.

- Article 24** To see if the Town will vote to: (A) approve the Project Certification Application submitted by B&B Micro Manufacturing, Inc. (B&B) on February 26, 2019 for its intended relocation to 201 Howland Avenue (state Route 8); (B) approve the form of the Special Tax Assessment (STA) Agreement between the Town of Adams and B&B Micro Manufacturing, Inc. and 161 River Mill, LLC, and the corresponding STA Plan, draft copies of which, subject to change, are on file with Town Clerk; and (C) confirm that the proposed project is (1) consistent with the goals of the “201 Howland Avenue” Economic Opportunity Area (EOA) and will benefit significantly from its inclusion in said EOA; (2) will not overburden the Town’s municipal services, infrastructure and utilities servicing the EOA; (3) will increase employment opportunities for residents of Adams and the Northern Berkshire County Economic Target Area (ETA), thereby reducing blight, economic depression, and reliance on public assistance; and (4) will be designated as a certified project for a term up to seven years, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

The Special Tax Assessment Agreement will assist B&B Micro Manufacturing, Inc. to relocate to Adams so that it can realize its expansion plans and remain competitive in the marketplace. This incentive is applied to property values resulting from the existing real estate as well as proposed improvements to the 24,000 square feet building at 201 Howland Avenue (former Brown Packaging building). It also makes B&B eligible for potential State-provided incentives. The term of the STA Agreement will be 100% exemption of the property tax in years one (1) and two (2), 75% exemption in years three (3) and four (4), 50%

exemption in year five (5), and 25% exemption in years six (6), and seven (7). The proposed tax incentives are dependent upon the company fulfilling anticipated economic benefits to the Town, including: i) the company's proposed investment in the building shall be at least \$150,000 (renovations to the existing space); and ii) the company will retain twenty (20) full-time permanent jobs in northern Berkshire County and create at least sixteen (16) new full-time permanent jobs within five years, including associated investment in equipment, technology, and training. The company's existing and future jobs represent quality, high-paying skilled positions.

Article 25 To see if the Town will vote to authorize the Board of Selectmen to acquire certain permanent easements and temporary easements through all legal means including donation, purchase, or eminent domain, in order to implement the construction and maintenance of the Route 8 "Commercial Street" Improvement Project (from the intersection with Route 116 to the Ashuwillticook Rail Trail bridge), said easement areas being shown on the plans entitled "Plan and Profile of Route 8: Preliminary Right of Way," (Federal Aid Project No. 607328)," prepared by Vanasse Hangen Brustlin, Inc., dated February 19, 2019, as amended, under terms and conditions that the Board of Selectmen deems in the best interest of the Town, or to take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

This article will aid in expediting the Route 8 project.

Article 26 To see if the Town will vote to authorize the Board of Selectmen to convey certain permanent and temporary easements to parcels of land from the Inhabitants of the Town of Adams, at no cost to the Town, for the purpose of construction and maintenance of the Route 8 "Commercial Street" Improvement Project (from the intersection with Route 116 to the Ashuwillticook Rail Trail bridge), said easement areas in accordance with plans entitled "Preliminary Right of Way Plans (Federal Aid Project No. 607328)," prepared by Vanasse Hangen Brustlin, Inc., dated February 19, 2019, as amended, under terms and conditions that the Board of Selectmen deems in the best interest of the Town, or take any other actions in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

This article will aid in expediting the Route 8 project.

Article 27 To 1) see if the Town will vote to appropriate the sum of \$425,000 (total project cost) and costs related thereto for the purpose of rehabilitating the Town Common, located at 0 Commercial Street, consisting of .57 acres, more or less, and recorded under certificate number 1476; \$297,500 (grant amount) will be raised and appropriated, transferred from existing Town Funds, provided the Town first obtains a grant reimbursement commitment in the same amount; the remaining \$127,500 is appropriated from free cash in the amount of \$85,000, from the Town Economic Development Fund in the amount of \$25,000, and from Community Development funds in the amount of \$17,500; and 2) authorize the Board of Selectmen to file on behalf of the Town of Adams any and all applications deemed necessary for grants and/or reimbursement from the Commonwealth of Massachusetts deemed necessary under the PARC Grant Program Act 301 CMR 5.00 and/or any other in any way connected with the scope of this Article, and to enter into all agreements and execute any and all instruments as may be necessary or convenient to the effectuate the foregoing project, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

In anticipation of the 2020 Susan B Anthony celebration and statue, the Town will apply for a PARC Grant to rehabilitate the Town Common in addition to the funds being appropriated for this purpose.

Article 28 To see if the Town will vote to permanently dedicate the “Town Common” located at 0 Commercial Street to active and passive recreational use only, said land being more specifically described by deed recorded on the Northern Berkshire Registry of Deeds in Book 15, Page 1476, or take any other action in relation thereto.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

The Commonwealth requires this designation in order to apply for the grant in Article 27.

VOTE A HOME RULE PETITION FOR SPECIAL LEGISLATION TO ESTABLISH A GREYLOCK GLEN COMMISSION BY VOTE OF THE BOARD OF SELECTMEN

Article 29 To see if the Town will vote to present to the General Court a Home Rule Petition to read substantially as set forth below and to request its representatives in the General Court to introduce legislation seeking a special act to read substantially as set forth below to create, by vote of the Board of Selectmen, a commission to act on behalf of the Town as the master tenant and developer of land at the Greylock Glen as designated in the master lease executed between the Commonwealth and the Town, and to authorize the General Court with the approval of the Board of Selectmen to make constructive changes in perfecting the language of the proposed legislation in order to secure passage, or to take any other action related thereto.

AN ACT ESTABLISHING A GREYLOCK GLEN COMMISSION

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. For purposes of implementing Section 2, the following terms shall, unless the context clearly otherwise requires, have the following meanings:

“**Commission,**” the Greylock Glen Commission as established in Section 2 shall serve as an assignee of the Town of Adams, the assignor, as the new Master Tenant of parcels of land designated in the Master Lease;

“**DCAMM,**” Department of Capital Asset Management and Maintenance;

“**DCR,**” the Department of Conservation and Recreation;

“**Greylock Glen,**” parcels of land of the Commonwealth, as designated in Chapter 676 of the Acts of 1985 authorizing DCAMM and DCR to acquire said parcels, located off West Mountain Road and Gould Road in the Town of Adams near the Mount Greylock State Reservation for general recreation purposes; as authorized in said Chapter, DCAMM and DCR may dispose of the property for general recreational purposes and for the development of the residential and commercial facilities and improvements thereon of which the commissioner of DCR deems appropriate for successful redemption of those purposes;

“**Master Landlord,**” collectively DCAMM and DCR;

“Master Lease,” a mutual agreement dated as October 17, 2014 and on file with DCR and DCAMM, entitled “master lease”, between the Commonwealth acting by and through DCAMM in consultation with DCR and the Town of Adams for purposes of leasing certain parcels of land consisting of approximately 138.482 acres in the aggregate at the Greylock Glen, as designated on page 6 in section 2 of the Master Lease;

“Master Tenant,” the town of Adams, serving as the assignor of the Master Lease to the Commission.

SECTION 2. The Town of Adams shall create, by vote of the Board of Selectmen, a Commission to act on behalf of the Town as the new Master Tenant of parcels of land at the Greylock Glen as designated in the Master Lease for purposes of carrying out Chapter 676 of the Acts of 1985.

The Commission shall enjoy all Master Tenant powers, rights, responsibilities, duties, interest in, and benefits of the Master Lease of which the Town would have enjoyed relative to the ownership, development and operation of project activities authorized or contemplated by the Master Lease. The Commission shall be empowered to take all actions as appropriate and as permitted in the Master Lease for the purposes of implementing this act including, but not limited to: entering into contracts; hiring of staff and personnel, consultants and managers; the acquisition and disposition of all forms of property and interests therein.

For purposes of implementing this act, the Commission shall organize for a non-profit purpose consistent with section 4 of Chapter 180 of the General Laws and lawfully incorporate in the Commonwealth as a 501(c)(3) organization, pursuant to said Chapter 180, with the Secretary of the Commonwealth and shall be approved and recognized as a non-profit organization by the Internal Revenue Service.

Funds deposited in the name of the Commission may be expended by the treasurer of the Commission, as authorized by a majority vote of the Commission and without further approval, provided that all such funds shall be used solely for purposes of funding the costs associated with project activities occurring within designated parcels of the Greylock Glen.

SECTION 3. This act shall take effect upon its passage.

*The Finance Committee voted to **RECOMMEND** that the Town vote to accept this article as written.*

Article 30 To transact any other business that may legally come before said meeting.

GLOSSARY

GUIDE FOR REPRESENTATIVE TOWN MEETING MEMBERS

by Stuart DeBard, Esq.

Acceptance - Approval by a town of a special act or general statute to be in force. May be rescinded.

Annual Town Meeting - Town Meeting to transact business for the upcoming Fiscal Year, in Adams it is normally held on Tuesday following Memorial Day.

Appropriation - Amount of money voted to be spent for a specified purpose.

Audit - Examination of the Town's financial records by a disinterested party, usually a CPA firm.

Available Funds - Funds generated by the Town and set aside for future appropriation.

Borrowing - Short term borrowing in anticipation of current taxes (TAN's) or grants/bonds (GAN's/BAN's) or long term borrowing by bonds.

Bonds - Long term borrowing for specific purposes. Length and purpose set by statute.

Bureau of Accounts - Part of the Department of Revenue which oversees Municipal Finance.

Charter - Plan of government adopted by ballot in force in the Town.

Chapter 70/71 - Statutes covering public education of all children.

Cherry Sheet - Forms received each year from the state listing the Town's estimated State Receipts as well as State, County, and Regional Charges. (Pink and Green in color).

Conflict of Interest - Law restricting town officials in business dealings with their town.

Classification (Taxes) - Division of the real estate tax by the Board of Selectmen into one rate for residential properties and open space, and another for commercial and industrial properties, not normally done in Adams.

Classification (Personnel) - Bylaw establishing salary ranges and increments as well as benefits and employment practices.

Debt Limit - 5% of equalized valuation, up to 10% with state approval.

Equalized Valuation - System for 100% real property valuation between towns for State Aid purposes.

Estimated Revenue - Item on the tax rate calculation (can be either State or Local).

Finance Committee - Group of citizens who review budgets - also called Warrant Committee or Advisory Committee.

Fiscal Year - July 1st through June 30th. Designated by the year in which it ends.

General Laws - State Statutes. Usually of broad effect.

Grants - Moneys received from State and Federal Governments outside of normal Local Aid.

Line Item - Each individual item within a department's budget (i.e., telephone, electricity, supplies, etc.).

Local Aid - Moneys collected by the State and transferred to the Town under various formulas.

Local Receipts - Moneys collected by various Town departments devoted to offset appropriations.

Mandates - Programs ordered by the State. Prohibited unless State funded.

MMA - Massachusetts Municipal Association. Association of municipalities for mutual assistance.

Omnibus Budget - Collection of Operating Expense and Personal Service departmental budget items.

Overlay - (Provision for Abatements and Exemptions) - Amount added to tax levy to take care of uncollectables and exemptions.

Overlay Surplus - (Fund Balance Reserved for Extraordinary and Unforeseen Expenditures) - Accumulated amount of unused overlay from previous years.

Override - Referendum vote to levy in excess of 2 1/2%, 5% or for bond expenses.

Proposition 2 1/2 - Statute limiting tax levies.

Recapitulation Sheet - Summary of sources and uses of funds. Submitted to State by Assessors as a basis for setting tax rate.

Regional School Budget - Must be approved by 2/3 of member communities. Not limited by Proposition 2 1/2.

Reserve Fund - Fund to provide for extraordinary or unforeseen expenditures. Transfers are in the exclusive control of the Finance Committee.

Special Town Meeting - Meeting held after or during Annual Town Meeting to transact business that normally is of an unexpected nature.

Stabilization Fund - Fund appropriated for future capital needs. (Savings Account for "rainy day").

Surplus Revenue(Unreserved Fund Balance) - Amount by which assets exceed liabilities and Reserved Fund Balances. (Retained Earnings).

Town Administrator - Professional charged with the day-to-day operations of the Town.

Transfer - Authorization to use an appropriation for a purpose other than original.

Valuation - Full and fair cash value which would be paid for real property.

Warrant - List of articles (subjects) to be brought up in a Town Meeting.

TELEPHONE NUMBERS OF MAJOR OFFICES

TOWN OFFICES	743-8300
Board of Assessors	ext. 178
Board of Health	ext. 179
Board of Selectmen	ext. 170
Building Department	ext. 171
Community Development	ext. 173
Council on Aging	743-8333
Forest Warden	743-8335
Library	743-8345
Police	743-1212
Public Works	
Director	ext. 172
Cemetery	ext. 172
Highway	ext. 172
Parks & Grounds	ext. 172
Wastewater Treatment	743-8370
Town Accountant	ext. 175
Town Administrator	ext. 170
Town Clerk	ext. 176
Town Counsel	743-0990
Treasurer/Collector	ext. 177
Veteran Services	ext. 174

OTHER GOVERNMENTAL OFFICES	NUMBER
Adams-Cheshire Regional School District	743-2939
Adams Fire & Water District	
Water Department	743-0179
Fire Department	743-1929
Adams Housing Authority	743-5924
Adams Retirement System	743-5575
Berkshire County Regional Planning Commission	442-1521
Berkshire County Regional Transit Authority	499-2782
Northern Berkshire County District Court.....	663-5339
Northern Berkshire County Registry of Deeds.....	743-0035
Northern Berkshire Solid Waste Management District.....	743-8208
Northern Berkshire Vocational Regional School District.....	663-5383

OTHER NUMBERS OF INTEREST	NUMBER
Adams Ambulance Service	743-5656
Adams Post Office	743-5177
1 Berkshire (<i>Chamber of Commerce/Tourism</i>)	499-1600

Town of Adams Organizational Budget Summary Fiscal 2020

Organization Name	Personal Services		Operating Expenses		BUDGETED Capital Outlay		FREE CASH Capital Outlay		Total Budget		Total
	FY2019 Approved	FY2020 Recom.	FY2019 Approved	FY2020 Recom.	FY2019 Approved	FY2020 Recom.	FY2019 Approved	FY2020 Recom.	FY2019 Approved	FY2020 Recom.	Percent Change
Executive											
Selectmen	6,901	6,901	12,450	12,450			60,000		79,351	19,351	0.00%
Town Administrator	170,162	169,438	40,500	28,100			5,000	5,000	215,662	202,538	-6.09%
Town Counsel	42,835	44,121							42,835	44,121	3.00%
Moderator	305	305	205	205					510	510	0.00%
Finance Committee	528	528	2,480	1,930					3,008	2,458	-18.28%
Reserve Fund * Outside Art.									175,000	175,000	0.00%
Town Report			2,100	2,100	175,000	175,000			2,100	2,100	0.00%
Sub-Total	220,731	221,293	57,735	44,785	175,000	175,000	65,000	5,000	518,466	446,078	
Finance & Technology											
Employee/Retiree Benefits	1,248,872	1,323,331							1,248,872	1,323,331	5.96%
Accountant	154,438	156,270	39,691	38,685					194,129	194,955	0.43%
Technology	6,471	6,663	117,972	136,781	29,750	29,000	34,000	34,000	188,193	206,444	9.70%
Insurance			178,995	178,750					178,995	178,750	-0.14%
Sub-Total	1,409,781	1,486,264	336,658	354,216	29,750	29,000	34,000	34,000	1,810,189	1,903,480	
General Government											
Assessor	136,903	133,913	9,725	9,725					146,628	163,638	-2.04%
Treasurer-Collector	121,143	124,889	39,360	34,365					160,503	159,254	-0.78%
Debt Service									415,697	464,279	11.69%
Town Clerk	133,125	136,089	4,850	4,850	415,697	464,279			137,975	140,939	2.15%
Elections			29,110	25,300					29,110	25,300	-13.09%
Registrar of Voters	2,004	2,004							2,004	2,004	0.00%
Codification			2,500	2,500					2,500	2,500	0.00%
Sub-Total	393,175	396,895	85,545	76,740	415,697	464,279	0	20,000	894,417	957,914	
Community Development											
Conservation Commission	85,929	114,887	118,425	115,425					204,354	230,312	12.70%
Planning Board			1,416	1,416					1,416	1,416	0.00%
Zoning Board			4,690	4,690					4,690	4,690	0.00%
Historical Commission			3,945	3,945					3,945	3,945	0.00%
Agricultural Commission			450	450					450	450	0.00%
Sub-Total	85,929	114,887	129,326	126,326					215,255	241,213	

Town of Adams

Organizational Budget Summary

Fiscal 2020

Organization Name	Personal Services		Operating Expenses		BUDGETED Capital Outlay		FREE CASH Capital Outlay		Total Budget		Total
	FY2019 Approved	FY2020 Recom.	FY2019 Approved	FY2020 Recom.	FY2019 Approved	FY2020 Recom.	FY2019 Approved	FY2020 Recom.	FY2019 Approved	FY2020 Recom.	Percent Change
Inspection Services											
Inspection Services	221,973	197,912	10,475	5,745					232,448	203,657	-12.39%
Plumbing Inspector			500	0					500	0	0.00%
Weights/Measures Inspector			3,500	3,500					3,500	3,500	0.00%
Electrical Inspector			500	0					500	0	0.00%
Sub-Total	221,973	197,912	14,975	9,245					236,948	207,157	
Public Health											
Board of Health	0	0	15,085	11,305					15,085	11,305	-25.06%
Public Safety											
Police Department	1,685,242	1,750,933	91,899	92,065					1,819,141	1,842,998	1.31%
Animal Control Officer	32,800	27,739	4,365	4,305	42,000				37,165	32,044	-13.78%
Parking Management	7,402	26,817	4,950	4,950					12,352	31,767	157.18%
Emergency Management	2,105	2,105	2,790	3,275					4,895	5,380	9.91%
Forest Warden	2,979	3,279	6,353	8,135			5,260		14,592	11,414	22.31%
Sub-Total	1,730,528	1,810,873	110,357	112,730	42,000	0	5,260	0	1,888,145	1,923,603	
Public Service											
Council on Aging	219,185	217,758	15,560	15,560					234,745	233,318	-0.61%
Veterans Services	19,000	16,500	168,240	182,055					187,240	198,555	6.04%
Memorial Day Remembrances			1,425	1,425					1,425	1,425	0.00%
Library	184,162	203,714	80,485	70,168					264,647	273,882	3.49%
Sub-Total	422,347	437,972	265,710	269,208					688,057	707,180	

Town of Adams Organizational Budget Summary Fiscal 2020

Organization Name	Personal Services		Operating Expenses		BUDGETED Capital Outlay		FREE CASH Capital Outlay		Total Budget		Total
	FY2019 Approved	FY2020 Recom.	FY2019 Approved	FY2020 Recom.	FY2019 Approved	FY2020 Recom.	FY2019 Approved	FY2020 Recom.	FY2019 Approved	FY2020 Recom.	Percent Change
Public Buildings											
Police Station			27,450	27,762					27,450	27,762	1.14%
Registry of Deeds			1,050	1,050					1,050	1,050	0.00%
Town Hall			26,150	26,675					26,150	26,675	2.01%
Public Bldg/Prop Maint	55,561	57,215	142,800	142,800			275,000	0	473,361	200,015	0.83%
Community Center			400	400					400	400	100.00%
Adams Memorial Building			34,300	40,300					34,300	40,300	17.49%
Visitor's Center	0	0	15,850	15,850					15,850	15,850	0.00%
Sub-Total	55,561	57,215	248,000	254,837			275,000	0	578,561	312,052	
Public Works											
Tree Warden/Insect Pest			16,000	16,000					16,000	16,000	0.00%
Public Works Administration	164,792	112,708	3,000	3,200					167,792	115,908	-30.92%
Department of Public Works	1,346,345	1,389,629							1,346,345	1,389,629	3.21%
Highways			76,450	76,450					76,450	76,450	0.00%
Snow & Ice Control			246,000	246,000					246,000	246,000	0.00%
Flood Control			600	600					600	600	0.00%
DPW Garage/Equipment Maintenance			183,500	185,500			91,000	109,000	274,500	294,500	7.29%
Transfer Station	11,227	11,244	59,455	59,455					70,682	70,699	0.02%
Wastewater			296,501	332,371	48,000	40,500	32,000		376,501	372,871	0.11%
Wastewater Collection			4,700	4,700					4,700	4,700	0.00%
Cem, Parks & Grounds			43,675	43,675					57,675	142,525	147.12%
Summer Recreation Program			0	0					15,000	15,000	0.00%
Celebrations - Seasonal			1,800	1,800					1,800	1,800	0.00%
Sub-Total	1,522,364	1,513,581	931,681	969,751	48,000	40,500	152,000	222,850	2,654,045	2,746,682	
Regional Schools											
Adams-Cheshire RSD			4,966,936	5,140,669					4,966,936	5,140,669	3.50%
NBVRSD/McCann			940,717	1,010,634					940,717	1,010,634	7.43%
Totals	6,062,389	6,236,892	8,102,725	8,380,446	710,447	708,779	531,260	281,850	15,406,821	15,607,967	1.31%
School Assessment	0	0	5,907,653	6,151,303	0	0	0	0	5,907,653	6,151,303	4.12%
Town Government	6,062,389	6,236,892	2,195,072	2,229,143	710,447	708,779	531,260	281,850	9,499,168	9,456,664	-0.45%
% Change of Totals		2.88%		3.43%		-0.23%		-46.95%		1.31%	
% Change of School Assessments				4.12%						4.12%	
% Change of Town Government		2.88%		1.55%		-0.23%		-46.95%		-0.45%	
DEBT EXCLUSION - Hoosac Valley High Capital Project										651,980	

Economic Development Fund

	Marketing & Engineering	Greylock Glen	S.B.A Celebration	Town Common Rehab	Totals
Unappropriated Fund Balance - End of Fiscal Year 6/30/17					\$ 82,259.02
FY17 Appropriation Carryforward	\$ 316.54	\$ 4,891.44	\$ -		
FY18 Appropriation	20,000.00	40,000.00	10,000.00		(70,000.00)
Adams restaurant guide	(1,179.00)				
Advertising - SBA, Festivals, etc	(658.00)				
Ceremonial Scissors/Ribbon cutting	(176.33)				
Engineering	(14,293.21)				
Greylock Glen - Outdoor Center		(13,087.58)			
Mt. Greylock Ramble/Ramblefest	(2,504.00)				
Movies Under the Stars	(1,506.00)				
SBA Committee			(10,000.00)		
Total expenditures to 6/30/2018	(20,316.54)	(13,087.58)	(10,000.00)		
Revenue - Fiscal Year 2018					86,976.00
Unappropriated Fund Balance for FY19					99,235.02
FY18 Appropriation Carryforward	-	31,803.86	-		
FY19 Appropriation	67,808.00	20,000.00	10,000.00		(97,808.00)
Beautification - Rotary/Adams Station	(3,720.00)				
Engineering Advisory		(11,708.00)			
Greylock Glen Website Development		(5,574.50)			
Magicon	(4,651.71)				
SBA Committee			(10,000.00)		
Senior Planner	(10,330.83)				
Shuttles - Magicon	(1,690.00)				
Total expenditures to 04/30/2019	(20,392.54)	(17,282.50)	(10,000.00)		
FY19 Appropriation					
Carryforward - to 4/30/2019	47,415.46	34,521.36	-		
Revenue - Actual Fiscal Year 2019 -					64,806.92
Revenue - Estimated Fiscal Year 2019 -					22,000.00
Senior Planner Request	37,600.00				
Town Marketing Request	10,000.00				
Third SBA Request			10,000.00		
Town Common Rehabilitation Request				25,000.00	
Total FY19 Request	\$ 47,600.00	\$ -	\$ 10,000.00	\$ 25,000.00	(82,600.00)
Estimated Unappropriated Fund Balance - 6/30/19					\$ 5,633.94

ESTIMATED SOURCES & USES OF FUNDS

	Fiscal 2018	Fiscal 2019	Proposed Fiscal 2020
General Gov Aid (Local Aid from State)	2,641,158	2,685,894	2,758,035
Estimated Local Receipts	1,314,700	1,407,360	1,407,360
Other Available Funds (see below)	49,400	67,150	71,400
Free Capital Infrastructure & Equipment	702,000	531,260	281,850
Free Cash to offset the Tax Rate	0	250,000	250,000
	4,707,258	4,941,664	4,768,645

Fund Balance Estimates available for appropriation Other Available Funds:

	Actual Balance as of 7/01/18	Estimated Additions Fiscal 2019 Interest	Principal	Appropriated Fiscal 2019	Estimated Available Balance for FY20	PROPOSED Appropriation Fiscal 2020	Estimated Remaining Balance
Stabilization	385,576	6,000	75,000	0	466,576	0	466,576
Council on Aging - Receipts	46,035		30,000	20,000	56,035	25,000	31,035
Cemetery Investment Fund (Sale of Lots)	215,496	3,000	10,000	125,000	103,496	0	103,496
Parking Meter Fund	55,137		8,000	5,000	58,137	17,400	40,737
Technology Fund	38,711		24,000	29,750	32,961	29,000	3,961
Quaker Meeting Trust	16,405	175		0	16,580	0	16,580
Cemetery Perpetual Care -	425,445		4,400				429,845
Interest only available for expenditure	13,649	6,300		0	19,949	0	19,949
						71,400	
Total Estimate to be used for FY2020							

Proposed Free Cash Usage - Fiscal Year 2020

Free Cash - Certified for July 1, 2018

For use through June 30, 2019

\$ 1,140,681

Article 7 - Free Cash Capital Infrastructure

& Equipment Outlay

\$ 281,850

Article 12 - Free Cash of Offset the Tax Rate

\$ 250,000

Total to be used for Fiscal Year 2020

\$ 531,850

Balance Available for appropriation through June 30, 2019

\$ 608,831

Reserve Fund Transfers as of May 15, 2019

Original Reserve Account Appropriation

\$ 175,000

Purchase of Used Vac Jetter Truck

\$ 40,000

Total transfers approved Fiscal Year 2019

\$ 40,000

Reserve account balance for transfer to the Stabilization Fund as of May 15, 2019

\$ 135,000

ESTIMATED TAX RATE RECAPITULATION

ACTUAL 2019

I. Tax Rate Request

A. Total Amount to be Raised	16,499,594.90
B. Total Estimated Receipts	5,143,144.00
C. Net Amount to be Raised by Taxation	<u>11,356,450.90</u>

Class	Levy Percent	Levy by Class	Valuation	Tax Rate at 15% CIP shift
Residential	82.6298%	9,087,925.83	424,988,737	21.39
Open Space	0.0000%	0.00	0	21.39
Commercial	6.7065%	875,859.89	34,493,537	25.40
Industrial	5.6445%	737,159.93	29,031,188	25.40
Personal Property	5.0192%	655,505.25	25,815,424	25.40
Total	100.0000%	<u>11,356,450.90</u>	<u>514,328,886</u>	

E. Real Property Tax	10,700,945.65
F. Personal Property Tax	655,505.25
G. Total Taxes Levied on Property	<u>11,356,450.90</u>

Budgeted Tax Rate:	\$ 20.10	0.02208
Debt Exclusion	\$ 1.29	
Actual Tax Rate:	\$ 21.39	

Total Allowable Levy - ACTUAL	(650,996 DE)	12,007,247.00
Present Year Levy - Item C above		<u>11,356,450.90</u>

Excess/(Deficit) Capacity **650,796.10**

II. Amounts to be Raised

A. Appropriations	
PERSONAL SERVICES	6,062,389
OPERATING BUDGET - TOWN OF ADAMS	2,195,072
OPERATING BUDGET - ACRSD -	4,966,936
OPERATING BUDGET - NBVRSD	940,717
ANNUAL CAPITAL AND RESERVE FUND	710,447
CAPITAL INFRASTR. & EQUIP - FREE CASH	531,260
COURT JUDGEMENT	16,250
OUTSIDE ARTICLES 12, 22, 24	201,480
ESTIMATED APPROPRIATIONS	15,624,551
B. Other Local Expenditures	
Offset Receipts - Library	14,050
State Charges	42,001
Overlay Reserve (for Abatements)	167,996
C. Debt Exclusion ACRSD	650,996
Total to be Raised	<u>16,499,594</u>

III. Estimated Receipts

A. Gen Government State Aid	2,685,894
B. Estimated Local Receipts	1,407,360
Other Available Funds to be used:	
C. OUTSIDE ARTICLES	201,480
D. Parking Meter Fund	17,400
E. Council on Aging (Elderly Receipts) Fund	20,000
F. Perpetual Care Interest Fund	0
G. Technology Fund	29,750
H. F/C Capital Infrastructure & Equipment	531,260
I. Free Cash to offset the Tax Rate	250,000

Total Estimated Receipts **5,143,144**

*****ESTIMATED TAX RECAP FOR FY 2020 - BASED SENATE WAYS & MEANS BUDGET*****

I. Tax Rate Request

A. Total Amount to be Raised	15,841,314.00
B. Total Estimated Receipts	4,809,685.00
C. Net Amount to be Raised by Taxation	<u>11,031,629.00</u>
D. Classified Tax Levies and Rates	

Class	Levy Percent	Levy by Class	Valuation	Tax Rate at 15% CIP shift
Residential	82.3439%	8,792,151.22	425,988,737	20.64
Open Space	0.0000%	0.00	0	20.64
Commercial	6.6676%	845,712.54	34,493,537	24.52
Industrial	5.6117%	711,786.67	29,031,188	24.52
Personal Property	5.3767%	681,978.57	27,815,424	24.52
Total	100.0000%	<u>11,031,629.00</u>	<u>517,328,886</u>	

E. Real Property Tax	10,349,650.43
F. Personal Property Tax	681,978.57
G. Total Taxes Levied on Property	<u>11,031,629.00</u>

Total unshifted	Actual	15%Shift
budgeted Tax Rate	21.32	20.64
Debt Exclusion (Est)	1.27	1.27
Tax Rate incl DE	22.59	21.91

Total Allowable Levy - new growth (35,000)	11,675,157.00
Present Year Levy - Item I C above	<u>11,031,629.00</u>

Excess/(Deficit) Capacity **643,528.00**

II. Amounts to be Raised

A. Appropriations	
PERSONAL SERVICES	6,236,892
OPERATING BUDGET - TOWN OF ADAMS	2,229,143
OPERATING BUDGET - ACRSD -	5,140,669
OPERATING BUDGET - NBVRSD	1,010,634
ANNUAL CAPITAL AND RESERVE FUND	708,779
CAPITAL INFRASTR. & EQUIP - FREE CASH	281,850
COURT JUDGEMENT	16,250
ESTIMATED APPROPRIATIONS	15,624,217
B. Other Local Expenditures	
Offset Receipts - Library	15,308
State Charges	41,789
Overlay Reserve (for Abatements & Exemptions)	160,000
Total to be Raised	<u>15,841,314</u>

III. Estimated Receipts

A. Gen Government State Aid - EST	2,761,735
B. Estimated Local Receipts	1,452,100
Other Available Funds to be used:	
C. OUTSIDE ARTICLES	
D. Parking Meter Fund	10,000
E. Council on Aging (Elderly Receipts) Fund	25,000
F. Perpetual Care Interest Fund	0
G. Technology Fund	29,000
H. F/C Capital Infrastructure & Equipment	281,850
I. Free Cash to offset the Tax Rate	250,000

Total Estimated Receipts **4,809,685**

ADDITION
TO TAX BASE

ACRSD - Hoosac Valley Middle High Debt
Exclusion Override

651,980

ADDITION
TO TAX RATE

1.27

EST SHIFTED RESIDENTIAL TAX RATE

21.91

Bring this book to Town Meeting - Monday, June 24, 2019