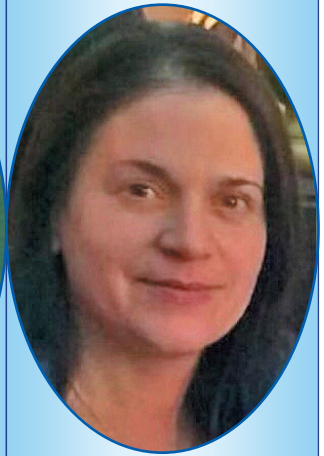


Our Dedicated Town Clerks



TOWN OF
Cummington
MASSACHUSETTS

ANNUAL REPORT
2022

on the cover

***In Gratitude for Your Service
as Town Clerks of Cummington***

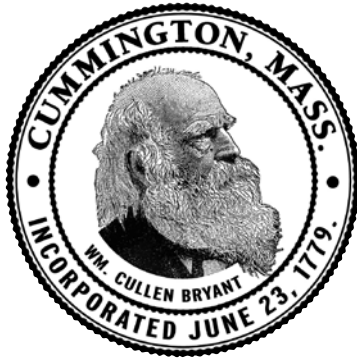
left to right

Susan Forgea
1989 - 2013

Donna Jordan
2014 - 2021

Brenda Emerson-Camp
2020 - 2021 - Asst. Clerk
2022 - Present Town Clerk

Town of
**CUMMINGTON
MASSACHUSETTS**



**ANNUAL REPORT
FOR THE
FISCAL YEAR
ENDING
JUNE 30, 2022**

Adams Specialty & Printing Co.
Adams, Massachusetts

MEMORIAM

Monica Vandoloski

January 1, 1941 ❖ August 24, 2021

Monica served the Town in many capacities, most notably as the first female Select Board member for 25 years, as an EMT on the Cummington/Plainfield Ambulance, as well as her presence at the Fire Association's booth at the Cummington Fair. She served as Town Clerk and Election Warden, a volunteer 4H Club Leader, Bicentennial Committee Member, and float builder.

Monica's dedication to the Town will be long remembered and sincerely missed.

Donna Jordan

August 17, 1964 ❖ August 10, 2021

Donna served as the Town Clerk for over 20 years. Her knowledge and expertise were integral to the smooth running of many State and Local elections, record keeping, and so many other responsibilities. She will also be remembered for her hard work and dedication to helping the Cummington Fair be a success.

Donna's good humor will be truly missed and she will be remembered with fondness.

DEDICATION

This 2022 Annual Town Report is dedicated to our Town Clerks

The Town Clerk's Office is the portal to the community. It serves as an important link for residents and visitors to municipal, state, and federal government services essential to the day-to-day needs of the general public.

Perhaps the most important aspect of the Town Clerk's position is its unwritten role in public relations and customer service. The Town of Cummington has been blessed with the best of the best of Town Clerks.

Most recent holders of the Office:

Susan Forgea – 1989 - 2013

Donna Jordan – 2014 - 2021

Brenda Emerson-Camp – 2020 - 2021 Asst. Clerk
2022 - Present Town Clerk

Town of Cummington

Established In 1762 as Township #5
Incorporated June 23, 1779

AREA
23.06 Square Miles

MILES OF TOWN ROADS
49.2

MILES OF STATE HIGHWAYS
9

UNITED STATES SENATORS
Elizabeth Warren
Edward J. Markey

UNITED STATES REPRESENTATIVE
Richard E. Neal

MASSACHUSETTS STATE SENATOR
Adam Hinds

MASSACHUSETTS STATE REPRESENTATIVE
Natalie Blais

GOVERNOR
Charlie Baker

TOWN MEETING DATE – First Friday in May

TOWN ELECTION – Second Monday in May

POPULATION – Town Census 2022 - 843



Elected Officials

Member

Term Expires

BOARD OF SELECTMEN

Brian Gilman	2024
Kenneth Howes	2025
June Lynds	2023

TOWN CLERK

Brenda Emerson-Camp	2023
---------------------	------

BOARD OF ASSESSORS

Karen Howes	2024
Joy Johns	2025
Elliot Ring	2023

MODERATOR

Josh Wachtel	2023
--------------	------

VOCATIONAL SCHOOL COMMITTEE

Sharon Cunningham	2024
Robert Godfrey	2025
Ryan Ernest Strong	2023

ALMONER OF CHARITABLE FUNDS

Joyce A. Wiernasz	2024
Bernard L. Forgea	2025
Susan F. Forgea	2023

COMMISSIONER OF TRUST FUNDS

Amanda Savoie	2024
Scott Keith	2025
Kenneth Howes	2023

WATER COMMISSIONERS

Tomasz Jaracz	2024
Todd Emerson	2025
Dann Emerson	2023

Member

Term Expires

TRUSTEES OF BRYANT FREE LIBRARY

Wynne Menna Busby	2025
Gregory Tessier	2027
Eliza Dragon	2023
John Maruskin	2024
Deborah Hoechstetter	2025

FINANCE COMMITTEE

Scott Keith	2024
Maureen Tumenas	2024
Stephanie Bean	2025
Jill Figlozzi	2025
Dennis W. Forgea	2023
June Lynds	2023
Allan Kidston, Treasurer (Ex officio-non voting member)	2023
Josh Wachtel, Moderator (Ex officio-non voting member)	2023

BOARD OF HEALTH

John G. Earls	2024
James Wetterau	2025
Judith Bogart	2023

PLANNING BOARD

Dennis Carr	2026
James Wetterau	2027
Kalyan Water	2023
Katherine Eiseman	2024
Ilse Godfrey	2025

Member

Term Expires

**CUMMINGTON RECREATION
AND PETTINGILL MEMORIAL FIELD COMMITTEE**

Donna L. Forgea	2024
Amy Grallert	2024
Nicole Wortis	2025
Geraldine Wilcox	2025
Kristen Laney	2025
Stacey Lynn Mackowiak	2023
Eliza Dragon	2023
Jennifer A. O'Neill	2023
Laurie Freitag	2024

CONSTABLES

Sharon J. Cunningham	2025
Michael A. Perkins III	2025

MUNICIPAL LIGHT PLANT BOARD

Allan Douglas	2024
Maureen Tumenas	2024
Scott Keith	2025
Brenda Arbib	2023
Michael Andrew Perkins II	2023

CENTRAL BERKSHIRE REGIONAL SCHOOL COMMITTEE

Todd Emerson	2025
--------------	------

Appointed Officials - 2022

APPOINTMENTS MADE BY THE BOARD OF SELECTMEN

Member **Term Expires**

TOWN ACCOUNTANT

Hetal Patel 2025

TOWN TREASURER

Allan Kidston 2025

TAX COLLECTOR

Allan Kidston 2025

AGRICULTURE COMMISION

H. Sydney O'Leary 2025

Daniel G. Loux 2025

Seva Tower 2023

Loredana Holmes 2023

Tomas Jaracz 2023

Paul H. Streeter 2024

Sara Scanlon-Fournier 2024

APPEALS, ZONING BOARD OF

Carla C. Ness, Chair 2025

Michael Holden, Clerk 2025

Kenneth L. Howes 2023

Ernest T. Strong 2023

Eric Smith 2024

William Hoehne, Associate 2024

Geoff Kenseth, Associate 2024

LOCAL CULTURAL COUNCIL

Alexis Breiteneicher. Chair 2023

Patricia Brundage 2023

Pat Keith 2023

Dawn Klein 2023

Seva Tower 2023

John Bye 2024

Member

Term Expires

CEMETERY COMMITTEE

Robert D. Dextraze	2023
June Lynds	2023
Jacob Jordan	2023
Brian Gilman	2023
Kenneth Howes	2023
Joy Johns	2023
Russell Jordan	2023

EMERGENCY MANAGEMENT

Adam Dragon, Director	2023
Bernard Forgea	2023
Michael Perkins II	2023

CONSERVATION COMMISSION

Sarah Fournier-Scanlon, Chair	2024
Gerald F. Howes, Jr.	2025
Robert Arbib	2025
Robert D. Dextraze	2023
John D. Eisenhour	2023

COUNCIL ON AGING

Gail Roberge	2023
Ann Eisenhour	2024
June Lynds	2024
Worth Noyes	2025
Chrisoula Roumeliotis	2023

FENCE VIEWERS AND FIELD DRIVERS

Peter Marcoux	2023
---------------	------

HIGHWAY SUPERINTENDENT

Alan Taylor	2023
-------------	------

HISTORICAL COMMISSION

Karen Westergard, Secretary	2024
Patricia Keith, Co Chair	2024
Leslie Keller, Genealogy	2025
Christopher Laney	2025
Carla Ness, Chair	2025
Michael Daniels, Maintenance	2023
Hannah Streeter, Member	2023

<i>Member</i>	<i>Term Expires</i>
INSPECTOR OF ANIMALS	
Kenneth Howes	2023
INSPECTOR OF BUILDINGS	
Jason Forgue	2023
INSPECTOR OF PLUMBING AND GAS FITTINGS	
Donald Lawton	2023
INSPECTOR OF WIRING	
William Graham, Inspector	2023
John Lyons, Assistant	2023
POLICE CHIEF	
Michael Andrew Perkins II	2023
POLICE OFFICERS	
Jeffrey Fish	2023
Thomas Hartman	2023
Alexander Rock	2023
Dennis Forgea, Auxiliary Officer	2023
FIRE CHIEF	
Adam Dragon	2023
REGISTRAR OF VOTERS	
Mary Bourdon	2024
Brenda Emerson-Camp	2025
Brenda Arbib	2025
Tara Howes	2024
SELECT BOARD'S REPRESENTATIVE TO LIBRARY TRUSTEES	
June Lynds	2023
BRYANT FREE LIBRARY	
Mark DeMaranville, Librarian	2023
ANIMAL CONTROL OFFICER	
Kate Nevins	2023

Member

Term Expires

SURVEYORS OF WOOD AND TIMBER

Robert D. Dextraze 2023
Chad Howes 2023

TREE WARDEN

Robert D. Dextraze 2023
Alan Taylor 2023

TOWN COUNSEL

Michael Siddall 2023

VETERANS' AGENT

Steve Connor, Inter-Municipal Veterans' Services 2023

LOWER PIONEER VALLEY PLANNING COMMISSION

Kalyon Water, member 2023
Kathryn Eiseman, Alternate 2023

RIGHT TO KNOW COORDINATOR

Ernest Strong, Member 2023
James Martin, Coordinator 2023

SECRETARY TO THE SELECT BOARD

Denise Banister 2023

HIGHWAY EQUIPMENT PROJECTION COMMITTEE

Robert D. Dextraze 2023
Peter J. Marcoux, Sr. 2023
Delbert H. Robbins 2023
Ernest T. Strong 2023
Alan Taylor 2023

PETTINGILL CLOCK COMMITTEE

Scott Keith 2023

**WESTFIELD RIVER WILD
AND SCENIC ADVISORY COMMITTEE**

Amy Pulley 2023

<i>Member</i>	<i>Term Expires</i>
IT COMMITTEE	
Jonathan Kephardt	2023
Michael Andrew Perkins II	2023
Allan Douglas	2023
Elise Scheidel	2023
Jack Earls	2023

CUMMINGTON COMMUNITY HOUSE COORDINATOR	
Brenda Emerson-Camp	2023

CUMMINGTON AD HOC CULTURAL DISTRICT PLANNING COMMITTEE	
Ilse Godfrey, Chair	2023
John Bye, Vice Chair	2023
Kathryn Eisemen	2023
Leslie Ferrin	2023
Robert Godfrey	2023
Rachel Leader	2023
Ilene Diamond	2023

CUMMINGTON BTES AD HOC COMMITTEE	
Pat Keith, Chair	2023
Holly Dextraze	2023
Eliza Dragon	2023
Eric Driver	2023
Brian Gilman	2023
Beckie Kravetz	2023
June Lynds	2023

CUMMINGTON CBRSC REGIONAL AGREEMENT AD HOC COMMITTEE	
Todd Emerson	2023
Brian Gilman	2023

STAGE ROAD CULVERT COMMITTEE	
Bill Adams	2023
Kenneth Howes	2023
June Lynds	2023
Brian Gilman	2023
Alan Taylor	2023

CUMMINGTON WEB SITE
<https://www.cummington-ma.gov>

Select Board Report

2022

To the Citizens of Cummington

As we navigate the changes in our world between the pandemic and economic uncertainty, the town continues to leverage the strong network of organizations and talents throughout our community. Some of the highlights of 2022 include the successful submissions of important grants, initiatives to highlight cultural tourism and economic growth for the town.

The town received an \$88,000 Stage Road Culvert Replacement Municipal Grant and has begun the work of applying for a MassWorks grant to complete the replacement of the failing Stage Road culvert. To oversee this work, the Select Board created the Stage Road Culvert Committee.

The Town was awarded a \$25,000 One Stop Grant to conduct a feasibility study of the Community House. The Town will work with the Hilltown CDC to begin that work.

The Planning Board submitted a Green Communities Certificate of Application for grant funding to replace town building florescent bulbs with Light Emitting Diode (LED) bulbs and install a mini-split system in the Cummington Community House.

The Cultural District Ad Hoc committee have been hard at work to apply for Cultural Designation on Main Street. The committee's desire is to have a very friendly walkable cultural district on Main Street. There are so many cultural interests just along Main Street, including the Kingman Tavern and Parsonage Museums, Community House, art studios, sign making, and the Berkshire Trail Elementary School building so the committee felt that was a good place to start.

An auction of properties was held on June 6 for two different properties in town. The property on Snow Road brought in \$55,000, and the property on Powell Road sold for \$45,000.

In November of 2021, the proposed new division of the Commonwealth into 9 Congressional Districts under the United States Constitution was signed into law. With that redistricting, Lindsay Sabadosa became the representative for the 1st Hampshire District. We look forward to working very closely with Representative Sabadosa on various projects important to the town.

The Board appointed Thomas Hartman to the Police Department. Welcome Thomas!

Eliza Dragon resigned from the Select Board effective May of 2022. Eliza was the first female Select Board Chair, and we want to extend a sincere thank you to Eliza for all of her hard work for the town.

The Select Board welcomed June Lynds to the Board in May. June looks forward to working closely with her fellow Select Board members, as well as collaborating with the various Town committees, boards, and commissions.

Finally, the Town was saddened by the passing of Donna Jordan on August 10, 2021, and longtime Select Board member, Monica Vandoloski on August 24, 2021. Both Donna and Monica were integral to the town and shared their many talents with the town freely. Donna and Monica are truly missed.

Department Revenue & Expenditure Summary Fy 2022

From 07/01/2022 To 06/30/2023

01 - GENERAL FUND Account	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
01.110.5110.000000	Officials Salary	22,820.00	22,820.00	22,820.00	13,350.00	9,470.00	58.50%
1	Personnel	22,820.00	22,820.00	22,820.00	13,350.00	9,470.00	58.50%
01.110.5400.000000	Administration General	6,300.00	6,300.00	6,300.00	1,509.06	4,790.94	23.95%
2	Expenditures	6,300.00	6,300.00	6,300.00	1,509.06	4,790.94	23.95%
110	TOTAL OFFICIALS	29,120.00	29,120.00	29,120.00	14,859.06	14,260.94	
01.122.5111.000000	Selectmen - Executive	17,200.00	17,200.00	17,200.00	4,520.25	12,679.75	26.28%
01.122.5420.000000	Selectmen - General				295.00	-295.00	100.00%
1	Personnel	17,200.00	17,200.00	17,200.00	4,815.25	12,384.75	27.99%
122	TOTAL SELECTBOARD	17,200.00	17,200.00	17,200.00	4,815.25	12,384.75	
01.131.5400.000000	Administration - Finance	150.00	150.00	150.00	138.00	12.00	92.00%
2	Expenditures	150.00	150.00	150.00	138.00	12.00	92.00%
131	TOTAL FINANCE COMMITTEE	150.00	150.00	150.00	138.00	12.00	
01.132.5400.000000	Reserve Fund	6,000.00	6,000.00	6,000.00		6,000.00	0.00%
2	Expenditures	6,000.00	6,000.00	6,000.00		6,000.00	0.00%
132	TOTAL RESERVE FUND	6,000.00	6,000.00	6,000.00		6,000.00	
01.135.5110.000000	Accountant Salary	20,000.00	20,000.00	20,000.00	13,333.36	6,666.64	66.66%
1	Personnel	20,000.00	20,000.00	20,000.00	13,333.36	6,666.64	66.66%
01.135.5300.000000	Prof. Services - Accountant	6,000.00	6,000.00	6,000.00		6,000.00	0.00%
01.135.5400.000000	Administration - Accountant	6,039.00	6,039.00	6,039.00	13,015.99	-6,976.99	215.53%
2	Expenditures	12,039.00	12,039.00	12,039.00	13,015.99	-976.99	108.11%
135	TOTAL ACCOUNTANT	32,039.00	32,039.00	32,039.00	26,349.35	5,689.65	

01 - GENERAL FUND	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
Account							
01.136.5400.000000	Administration - Audit		8,000.00	8,000.00		8,000.00	0.00%
2	Expenditures		8,000.00	8,000.00		8,000.00	0.00%
136	TOTAL AUDIT		8,000.00	8,000.00		8,000.00	
01.141.5110.000000	Assessor Salary		13,000.00	13,000.00	8,666.64	4,333.36	66.66%
1	Personnel		13,000.00	13,000.00	8,666.64	4,333.36	66.66%
01.141.5300.000000	Prof. Services - Assessors		5,500.00	5,500.00	4,300.00	1,200.00	78.18%
01.141.5400.000000	Administration - Assessors		6,956.00	6,956.00	2,455.20	4,500.80	35.29%
2	Expenditures		12,456.00	12,456.00	6,755.20	5,700.80	54.23%
141	TOTAL ASSESSOR		25,456.00	25,456.00	15,421.84	10,034.16	
01.145.5110.000000	Treasurer Salary		15,450.00	15,450.00	10,300.00	5,150.00	66.66%
1	Personnel		15,450.00	15,450.00	10,300.00	5,150.00	66.66%
01.145.5400.000000	Administration - Treasurer		6,400.00	6,400.00	2,746.00	3,654.00	42.90%
01.145.5480.000000	Tax Possession Expense		5,000.00	5,000.00	11,960.45	-6,960.45	239.20%
2	Expenditures		11,400.00	11,400.00	14,706.45	-3,306.45	129.00%
01.145.6000.000000	Encumbrances - Treasurer	1,350.00			1,350.00		100.00%
3	Encumbrances	1,350.00			1,350.00		100.00%
145	TOTAL TREASURER	1,350.00	26,850.00	26,850.00	26,356.45	1,843.55	
01.146.5110.000000	Tax Collector Salary		12,875.00	12,875.00	8,583.36	4,291.64	66.66%
1	Personnel		12,875.00	12,875.00	8,583.36	4,291.64	66.66%
01.146.5400.000000	Administration - Tax		9,275.00	9,275.00	7,482.59	1,792.41	80.67%
01.146.5480.000000	Tax Title Expense - Tax		3,225.00	3,225.00	105.00	3,120.00	3.25%
2	Expenditures		12,500.00	12,500.00	7,587.59	4,912.41	60.70%
01.146.6000.000000	Tax Collector -	645.51			645.51		100.00%
3	Encumbrances	645.51			645.51		100.00%
146	TOTAL TAX COLLECTOR	645.51	25,375.00	25,375.00	16,816.46	9,204.05	

01 - GENERAL FUND	Account	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
	01.151.5300.000000	Town Counsel - Legal		10,000.00	10,000.00	1,375.00	8,625.00	13.75%
	2 Expenditures			10,000.00	10,000.00	1,375.00	8,625.00	13.75%
	151 TOTAL TOWN COUNSEL			10,000.00	10,000.00	1,375.00	8,625.00	
	01.155.5240.000000	IT - Maintenance		20,242.00	20,242.00	6,315.78	13,926.22	31.20%
	01.155.5340.000000	IT - Internet / Telephone		16,800.00	16,800.00	11,093.17	5,706.83	66.03%
	2 Expenditures			37,042.00	37,042.00	17,408.95	19,633.05	46.99%
	01.155.6000.000000	IT - Encumbrances	3,499.63			3,499.63		100.00%
	3 Encumbrances		3,499.63			3,499.63		100.00%
	01.155.5850.000000	IT - Capital	10,000.00				10,000.00	0.00%
	4 Capital		10,000.00				10,000.00	0.00%
	155 TOTAL TECHNOLOGY		13,499.63	37,042.00	37,042.00	20,908.58	29,633.05	
	01.161.5111.000000	Town Clerk - Part-Time		3,640.00	3,640.00		3,640.00	0.00%
	1 Personnel			3,640.00	3,640.00		3,640.00	0.00%
	01.161.5400.000000	Administration - Town Clerk		1,295.00	1,295.00	513.67	781.33	39.66%
	2 Expenditures			1,295.00	1,295.00	513.67	781.33	39.66%
	161 TOTAL TOWN CLERK			4,935.00	4,935.00	513.67	4,421.33	
	01.162.5110.000000	Election & Registration		3,012.00	3,012.00	2,465.50	546.50	81.85%
	1 Personnel			3,012.00	3,012.00	2,465.50	546.50	81.85%
	01.162.5400.000000	Administration - Election &		894.00	894.00	398.98	495.02	44.62%
	2 Expenditures			894.00	894.00	398.98	495.02	44.62%
	162 TOTAL ELECTION & REGISTRATION			3,906.00	3,906.00	2,864.48	1,041.52	
	01.171.5400.000000	Administration -		250.00	250.00		250.00	0.00%
	2 Expenditures			250.00	250.00		250.00	0.00%
	171 TOTAL CONSERVATION COMMISSION			250.00	250.00		250.00	

01 - GENERAL FUND	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
Account							
01.175.5400.000000	Administration - Planning		900.00	900.00		900.00	0.00%
2	Expenditures		900.00	900.00		900.00	0.00%
175	TOTAL PLANNING BOARD		900.00	900.00		900.00	
01.176.5400.000000	Administration - Zoning		500.00	500.00	210.63	289.37	42.12%
2	Expenditures		500.00	500.00	210.63	289.37	42.12%
176	TOTAL ZONING BOARD OF APPEALS		500.00	500.00	210.63	289.37	
01.192.5110.000000	Salary - Community House				3,067.50	-3,067.50	100.00%
1	Personnel				3,067.50	-3,067.50	100.00%
01.192.5400.000000	Administrative - Community		17,175.00	17,175.00	23,142.17	-5,967.17	134.74%
01.192.5420.000000	Lawn Mowing - Community		6,000.00	6,000.00	393.32	5,606.68	6.55%
2	Expenditures		23,175.00	23,175.00	23,535.49	-360.49	101.55%
01.192.6000.000000	Encumbrances - Community	33.95			33.95		100.00%
3	Encumbrances	33.95			33.95		100.00%
01.192.5800.000000	Community House Capital	4,343.64				4,343.64	0.00%
4	Capital	4,343.64				4,343.64	0.00%
192	TOTAL TOWN OFFICE	4,377.59	23,175.00	23,175.00	26,636.94	915.65	
01.195.5400.000000	Town Reports		3,400.00	3,400.00		3,400.00	0.00%
2	Expenditures		3,400.00	3,400.00		3,400.00	0.00%
01.195.6000.000000	Encumbrances - Town	1,640.50			1,640.50		100.00%
3	Encumbrances	1,640.50			1,640.50		100.00%
195	TOTAL TOWN REPORTS	1,640.50	3,400.00	3,400.00	1,640.50	3,400.00	
01.210.5110.000000	Police Salary		20,000.00	20,000.00	880.00	19,120.00	4.40%
01.210.5112.000000	Police Stipend		30,000.00	30,000.00	20,000.00	10,000.00	66.66%
1	Personnel		50,000.00	50,000.00	20,880.00	29,120.00	41.76%
01.210.5305.000000	Police Training		7,000.00	7,000.00		7,000.00	0.00%

01 - GENERAL FUND	Account	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
	01.210.5400.000000	Adminstrative - Police		16,000.00	16,000.00	5,819.32	10,180.68	36.37%
	2 Expenditures			23,000.00	23,000.00	5,819.32	17,180.68	25.30%
	01.210.6000.000000	Police - Encumbrances	13,279.98				13,279.98	0.00%
	3 Encumbrances		13,279.98				13,279.98	0.00%
	01.210.5800.000000	Police Capital	6,178.10				6,178.10	0.00%
	4 Capital		6,178.10				6,178.10	0.00%
	210 TOTAL POLICE		19,458.08	73,000.00	73,000.00	26,699.32	65,758.76	
	01.220.5112.000000	Fire Stipend		15,000.00	15,000.00	10,000.00	5,000.00	66.66%
	01.220.5113.000000	Firefighter Stipend		8,000.00	8,000.00		8,000.00	0.00%
	1 Personnel			23,000.00	23,000.00	10,000.00	13,000.00	43.47%
	01.220.5400.000000	Adminstrative - Fire		25,395.00	25,395.00	13,703.22	11,691.78	53.96%
	2 Expenditures			25,395.00	25,395.00	13,703.22	11,691.78	53.96%
	01.220.5800.000000	Capital - Fire	397.87			425.00	-27.13	106.81%
	4 Capital		397.87			425.00	-27.13	106.81%
	220 TOTAL FIRE		397.87	48,395.00	48,395.00	24,128.22	24,664.65	
	01.231.5400.000000	Adminstrative - Ambulance		48,851.00	48,851.00	48,851.21	-0.21	100.00%
	2 Expenditures			48,851.00	48,851.00	48,851.21	-0.21	100.00%
	231 TOTAL AMBULANCE			48,851.00	48,851.00	48,851.21	-0.21	
	01.241.5110.000000	Building Inspector Stipend		12,200.00	12,200.00	6,099.99	6,100.01	49.99%
	1 Personnel			12,200.00	12,200.00	6,099.99	6,100.01	49.99%
	01.241.5400.000000	Administrative - Building		500.00	500.00	339.92	160.08	67.98%
	2 Expenditures			500.00	500.00	339.92	160.08	67.98%
	241 TOTAL BUILDING INSPECTOR			12,700.00	12,700.00	6,439.91	6,260.09	
	01.290.5400.000000	Adminstrative - Public		19,765.00	19,765.00	11,125.26	8,639.74	56.28%
	2 Expenditures			19,765.00	19,765.00	11,125.26	8,639.74	56.28%

01 - GENERAL FUND	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
Account							
01.290.5800.000000	Public Safety Complex	1,002.00				1,002.00	0.00%
4	Capital	1,002.00				1,002.00	0.00%
290	TOTAL PUBLIC SAFETY COMPLEX	1,002.00	19,765.00	19,765.00	11,125.26	9,641.74	
01.291.5112.000000	Emergency Management	5,000.00	5,000.00	5,000.00	3,333.36	1,666.64	66.66%
1	Personnel	5,000.00	5,000.00	5,000.00	3,333.36	1,666.64	66.66%
01.291.5400.000000	Administrative- Emergency	1,130.00	1,130.00	1,130.00	1,129.68	0.32	99.97%
2	Expenditures	1,130.00	1,130.00	1,130.00	1,129.68	0.32	99.97%
291	TOTAL EMERGENCY MANAGEMENT	6,130.00	6,130.00	6,130.00	4,463.04	1,666.96	
01.292.5110.000000	Animal Control Stipend	3,200.00	3,200.00	3,200.00	2,133.36	1,066.64	66.66%
1	Personnel	3,200.00	3,200.00	3,200.00	2,133.36	1,066.64	66.66%
01.292.5400.000000	Administrative - Animal	1,000.00	1,000.00	1,000.00		1,000.00	0.00%
2	Expenditures	1,000.00	1,000.00	1,000.00		1,000.00	0.00%
292	TOTAL ANIMAL CONTROL	4,200.00	4,200.00	4,200.00	2,133.36	2,066.64	
01.293.5400.000000	Administrative - Animal	500.00	500.00	500.00		500.00	0.00%
2	Expenditures	500.00	500.00	500.00		500.00	0.00%
293	TOTAL ANIMAL INSPECTOR	500.00	500.00	500.00		500.00	
01.294.5400.000000	Administrative - Tree	6,000.00	6,000.00	6,000.00		6,000.00	0.00%
2	Expenditures	6,000.00	6,000.00	6,000.00		6,000.00	0.00%
294	TOTAL TREE	6,000.00	6,000.00	6,000.00		6,000.00	
01.300.5330.000000	Transportation - CBRSD	9,460.00	9,460.00	9,460.00		9,460.00	0.00%
01.300.5400.000000	Administrative - CBRSD	653,498.00	653,498.00	653,498.00	497,218.50	156,279.50	76.08%
2	Expenditures	662,958.00	662,958.00	662,958.00	497,218.50	165,739.50	75.00%
01.300.5800.000000	Capital - CBRSD	46,487.00	46,487.00	46,487.00	23,243.50	23,243.50	50.00%
4	Capital	46,487.00	46,487.00	46,487.00	23,243.50	23,243.50	50.00%

01 - GENERAL FUND	Account	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
	01.300.5300.000000	CBRSD Capital Improvement				11,621.75	-11,621.75	100.00%
	5	Special Articles				11,621.75	-11,621.75	100.00%
	300	TOTAL REGIONAL EDUCATION		709,445.00	709,445.00	532,083.75	177,361.25	
	01.301.5320.000000	Vocational Tuition		117,732.00	117,732.00	102,252.42	15,479.58	86.85%
	01.301.5330.000000	Transportation -		45,360.00	45,360.00	35,532.00	9,828.00	78.33%
	2	Expenditures		163,092.00	163,092.00	137,784.42	25,307.58	84.48%
	301	TOTAL VOCATIONAL SCHOOL		163,092.00	163,092.00	137,784.42	25,307.58	
	01.302.5400.000000	Administrative - Berkshire		40,000.00	40,000.00	26,171.87	13,828.13	65.42%
	2	Expenditures		40,000.00	40,000.00	26,171.87	13,828.13	65.42%
	01.302.5300.000000	Education Committee	10,000.00				10,000.00	0.00%
	5	Special Articles	10,000.00				10,000.00	0.00%
	302	TOTAL BERKSHIRE TRAILS SCHOOL BLDG	10,000.00	40,000.00	40,000.00	26,171.87	23,828.13	
	01.422.5110.000000	Highway Salary		214,126.00	214,126.00	103,654.92	110,471.08	48.40%
	01.422.5130.000000	Highway Overtime		20,508.00	20,508.00	2,902.45	17,605.55	14.15%
	1	Personnel		234,634.00	234,634.00	106,557.37	128,076.63	45.41%
	01.422.5400.000000	Administrative - Highway		15,000.00	15,000.00	11,836.65	3,163.35	78.91%
	01.422.5415.000000	Highway Tool & Machinery		80,000.00	80,000.00	51,780.13	28,219.87	64.72%
	01.422.5420.000000	Highway General		110,000.00	110,000.00	53,881.00	56,119.00	48.98%
	2	Expenditures		205,000.00	205,000.00	117,497.78	87,502.22	57.31%
	01.422.6000.000000	Highway - Encumbrances	55,636.23			55,636.23		100.00%
	3	Encumbrances	55,636.23					100.00%
	01.422.5800.000000	Highway Capital	262.21				262.21	0.00%
	4	Capital	262.21				262.21	0.00%
	422	TOTAL HIGHWAY	55,898.44	439,634.00	439,634.00	279,691.38	215,841.06	

01 - GENERAL FUND	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
Account							
01.423.5400.000000	Administrative - Winter		80,000.00	80,000.00	44,767.04	35,232.96	55.95%
2 Expenditures			80,000.00	80,000.00	44,767.04	35,232.96	55.95%
01.423.6000.000000	Encumbrances - Winter	19,827.58			19,827.58		100.00%
3 Encumbrances		19,827.58			19,827.58		100.00%
423 TOTAL WINTER ROADS		19,827.58	80,000.00	80,000.00	64,594.62	35,232.96	
01.455.5400.000000	Water Hydrant		9,500.00	9,500.00	4,750.00	4,750.00	50.00%
2 Expenditures			9,500.00	9,500.00	4,750.00	4,750.00	50.00%
455 TOTAL WATER HYDRANTS			9,500.00	9,500.00	4,750.00	4,750.00	
01.491.5110.000000	Salary - Cemetery				3,300.00	-3,300.00	100.00%
1 Personnel					3,300.00	-3,300.00	100.00%
01.491.5400.000000	Administration - Cemetery		8,000.00	8,000.00		8,000.00	0.00%
2 Expenditures			8,000.00	8,000.00		8,000.00	0.00%
01.491.5800.000000	Cemetery - Capital	10,442.50				10,442.50	0.00%
4 Capital		10,442.50				10,442.50	0.00%
491 TOTAL CEMETERY		10,442.50	8,000.00	8,000.00	3,300.00	15,142.50	
01.510.5110.000000	Board of Health Salary		25,500.00	25,500.00	11,936.50	13,563.50	46.80%
1 Personnel			25,500.00	25,500.00	11,936.50	13,563.50	46.80%
01.510.5400.000000	Administrative - Board of Health		58,500.00	58,500.00	43,482.05	15,017.95	74.32%
2 Expenditures			58,500.00	58,500.00	43,482.05	15,017.95	74.32%
01.510.6000.000000	Encumbrance - Board of Health	11,082.06					100.00%
3 Encumbrances		11,082.06					100.00%
510 TOTAL BOARD OF HEALTH		11,082.06	84,000.00	84,000.00	66,500.61	28,581.45	
01.541.5110.000000	Council on Aging Salary		3,360.00	3,360.00	1,137.00	2,223.00	33.83%
1 Personnel			3,360.00	3,360.00	1,137.00	2,223.00	33.83%
01.541.5400.000000	Administrative - Council on Aging		2,000.00	2,000.00	1,154.53	845.47	57.72%

01 - GENERAL FUND Account	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
2	Expenditures		2,000.00	2,000.00	1,154.53	845.47	57.72%
541	TOTAL COUNCIL ON AGING		5,360.00	5,360.00	2,291.53	3,068.47	
01.543.5400.000000	Administrative - Veterans		24,103.00	24,103.00	7,822.00	16,281.00	32.45%
2	Expenditures		24,103.00	24,103.00	7,822.00	16,281.00	32.45%
543	TOTAL VETERANS		24,103.00	24,103.00	7,822.00	16,281.00	
01.610.5400.000000	Administrative - Library		8,100.00	8,100.00	7,601.19	498.81	93.84%
2	Expenditures		8,100.00	8,100.00	7,601.19	498.81	93.84%
610	TOTAL LIBRARY		8,100.00	8,100.00	7,601.19	498.81	
01.630.5400.000000	Administrative - Recreation		4,000.00	4,000.00	1,888.54	2,111.46	47.21%
2	Expenditures		4,000.00	4,000.00	1,888.54	2,111.46	47.21%
01.630.6000.000000	Encumbrances - Recreation	1,167.20			1,038.58	128.62	88.98%
3	Encumbrances	1,167.20			1,038.58	128.62	88.98%
01.630.5800.000000	Recreation - Capital	5,817.00			4,444.00	1,373.00	76.39%
4	Capital	5,817.00			4,444.00	1,373.00	76.39%
630	TOTAL RECREATION	6,984.20	4,000.00	4,000.00	7,371.12	3,613.08	
01.710.5910.010001	Safety Complex Loan		41,606.00	41,606.00	41,606.10	-0.10	100.00%
01.710.5910.010002	Highway Truck Loan		24,000.00	24,000.00	24,000.00		100.00%
01.710.5910.010003	School Roof Loan		32,000.00	32,000.00	190,000.00	-158,000.00	593.75%
01.710.5910.010004	Broadband Loan		80,000.00	80,000.00	80,000.00		100.00%
01.710.5910.010005	Cat Loader Loan		25,000.00	25,000.00	25,000.00		100.00%
2	Expenditures		202,606.00	202,606.00	360,606.10	-158,000.10	177.98%
710	TOTAL LONG TERM DEBT		202,606.00	202,606.00	360,606.10	-158,000.10	
01.751.5915.010001	Safety Complex Loan		35,968.00	35,968.00	35,967.90	0.10	99.99%
01.751.5915.010002	Highway Truck Loan		768.00	768.00	768.00		100.00%

01 - GENERAL FUND Account	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
01.751.5915.010003	School Roof Interest		741.00	741.00	741.00		100.00%
01.751.5915.010004	Broadband Interest		40,463.00	40,463.00	40,462.50	0.50	99.99%
01.751.5915.010005	Cat Loader Interest		2,700.00	2,700.00	2,700.00		100.00%
2	Expenditures		80,640.00	80,640.00	80,639.40	0.60	99.99%
751	TOTAL INTEREST						
	LONG TERM DEBT		80,640.00	80,640.00	80,639.40	0.60	
01.752.5920.000000	Interest on Loans		5,000.00	5,000.00		5,000.00	0.00%
2	Expenditures		5,000.00	5,000.00		5,000.00	0.00%
752	TOTAL INTEREST						
	SHORT TERM DEBT		5,000.00	5,000.00		5,000.00	
01.830.5400.000000	Administrative - Council of		3,000.00	3,000.00	510.00	2,490.00	17.00%
01.830.5401.000000	LPVP Commission		155.00	155.00	147.66	7.34	95.26%
2	Expenditures		3,155.00	3,155.00	657.66	2,497.34	20.84%
830	TOTAL COUNTY ASSESSMENTS		3,155.00	3,155.00	657.66	2,497.34	
01.911.5780.000000	Contributory Retirement		87,452.00	87,452.00	87,452.00		100.00%
2	Expenditures		87,452.00	87,452.00	87,452.00		100.00%
911	TOTAL CONTRIBUTORY RETIREMENT		87,452.00	87,452.00	87,452.00		
01.913.5780.000000	Unemployment		550.00	550.00	428.63	121.37	77.93%
2	Expenditures		550.00	550.00	428.63	121.37	77.93%
913	TOTAL UNEMPLOYMENT		550.00	550.00	428.63	121.37	
01.914.5780.000000	Medical Insurance		35,143.00	35,143.00	29,285.41	5,857.59	83.33%
2	Expenditures		35,143.00	35,143.00	29,285.41	5,857.59	83.33%
914	TOTAL HEALTH INSURANCE		35,143.00	35,143.00	29,285.41	5,857.59	

01 - GENERAL FUND	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
01.916.5780.000000	Medicare / Social Security		17,360.00	17,360.00	15,278.22	2,081.78	88.00%
2	Expenditures		17,360.00	17,360.00	15,278.22	2,081.78	88.00%
916	TOTAL MEDICARE		17,360.00	17,360.00	15,278.22	2,081.78	
01.945.5780.000000	Insurance & Bonds		50,000.00	50,000.00	40,193.12	9,806.88	80.38%
2	Expenditures		50,000.00	50,000.00	40,193.12	9,806.88	80.38%
945	TOTAL LIABILITY INSURANCE		50,000.00	50,000.00	40,193.12	9,806.88	
	01 TOTAL GENERAL FUND	156,605.96	2,530,979.00	2,530,979.00	2,037,249.56	650,335.40	

20 - FEDERAL GRANT	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
20.220.5400.200001.23	Expense Firefighter Safety				2,820.05	-2,820.05	100.00%
20.220.5400.200007.23	Fire - Empg 23 - Expense				5,000.00	-5,000.00	100.00%
220	TOTAL FIRE				7,820.05	-7,820.05	100.00%
	20 TOTAL FEDERAL GRANT				7,820.05	-7,820.05	

21 - STATE GRANT	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
21.122.5400.210007.00	Green Communities Grant -				53,754.68	-53,754.68	100.00%
21.122.5400.210024.00	ARPA - Expense				26,543.87	-26,543.87	100.00%
122	TOTAL SELECT BOARD				80,298.55	-80,298.55	100.00%

21 - STATE GRANT	Account	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
	21.155.5400.210023.00	Community Compact IT				19,302.88	-19,302.88	100.00%
	155 TOTAL TECHNOLOGY					19,302.88	-19,302.88	100.00%
	21.210.5400.210029.00	Police Shared Streets & Spaces				19,729.00	-19,729.00	100.00%
	210 TOTAL POLICE					19,729.00	-19,729.00	100.00%
	21.302.5400.210030.23	FY 23 Underutilized PP Grant - Expens				3,000.00	-3,000.00	100.00%
	21.302.5400.210031.22	FY 22 Rural & Small Town Grant-				3,295.95	-3,295.95	100.00%
	302 TOTAL BERKSHIRE TRAILS SCHOOL BLDG					6,295.95	-6,295.95	100.00%
	21.510.5400.210010.00	BOH Recycling Grant-				787.00	-787.00	100.00%
	21.510.5400.210015.00	Board of Health Grant-				75.00	-75.00	100.00%
	510 TOTAL BOARD OF HEALTH					862.00	-862.00	100.00%
	21.541.5110.210011.00	COA Formula Grant - Salary				1,895.00	-1,895.00	100.00%
	541 TOTAL COUNCIL ON AGING					1,895.00	-1,895.00	100.00%
	21.610.5110.210018.00	State Aid to Library - Salary				527.25	-527.25	100.00%
	21.610.5400.210018.00	State Aid to Library-				1,629.57	-1,629.57	100.00%
	610 TOTAL LIBRARY					2,156.82	-2,156.82	100.00%
	21.692.5400.210012.00	Cultural Council Grant-				5,340.00	-5,340.00	100.00%
	692 TOTAL CULTURAL COUNCIL					5,340.00	-5,340.00	100.00%
	21 TOTAL STATE GRANT					135,880.20	-135,880.20	

23 - REVOLVING FUNDS OTHER							
Account	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
23.241.5110.230004	Inspectors Revolving-				550.00	-550.00	100.00%
23.241.5400.230004	Inspectors Revolving-				5,443.00	-5,443.00	100.00%
					5,993.00	-5,993.00	100.00%
241	TOTAL BUILDING INSPECTOR				5,993.00	-5,993.00	
23.630.5400.230002	Recreation Revolving-				156.82	-156.82	100.00%
					156.82	-156.82	100.00%
630	TOTAL RECREATION				156.82	-156.82	
	23 TOTAL REVOLVING FUNDS OTHER				6,149.82	-6,149.82	
24 - OSR - GIFTS & DONATIONS							
Account	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
24.122.5400.240020	Pettingill Memorial Field				128.62	-128.62	100.00%
					128.62	-128.62	100.00%
122	TOTAL SELECTBOARD				128.62	-128.62	
24.210.5400.240007	Police Gift - Expense				5,866.42	-5,866.42	100.00%
					5,866.42	-5,866.42	100.00%
210	TOTAL POLICE				5,866.42	-5,866.42	
24.220.5400.240008	Fire Special Gift - Expense				500.00	-500.00	100.00%
					500.00	-500.00	100.00%
220	TOTAL FIRE				500.00	-500.00	
24.541.5400.240018	COA Memorial Gift - Expense				50.00	-50.00	100.00%
					50.00	-50.00	100.00%
541	TOTAL COUNCIL ON AGING				50.00	-50.00	

24 - OSR - GIFTS & DONATIONS							
Account	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
24.610.5400.240005	Library Special Gift-				2,500.00	-2,500.00	100.00%
610	TOTAL LIBRARY				2,500.00	-2,500.00	100.00%
24.691.5400.240019	Historical Commission				9,149.65	-9,149.65	100.00%
691	TOTAL HISTORIC COMMISSION				9,149.65	-9,149.65	100.00%
	24 TOTAL OSR - GIFTS & DONATIONS				18,194.69	-18,194.69	
30 - CAPITAL FUND							
Account	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
30.422.5800.300005	Stage Road Culvert-				4,797.03	-4,797.03	100.00%
422	TOTAL HIGHWAY				4,797.03	-4,797.03	100.00%
	30 TOTAL CAPITAL FUND				4,797.03	-4,797.03	
60 - WATER ENTERPRISE FUND							
Account	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
60.450.5110.000000	Water - Salary		12,700.00	12,700.00	600.00	12,100.00	4.72%
1	Personnel		12,700.00	12,700.00	600.00	12,100.00	4.72%
60.450.5400.000000	Water - Expenses		53,094.00	53,094.00	31,193.49	21,900.51	58.75%
2	Expenditures		53,094.00	53,094.00	31,193.49	21,900.51	58.75%
60.450.6000.000000	Water - Encumbrances				118.13	-118.13	100.00%
3	Encumbrances				118.13	-118.13	100.00%
450	TOTAL WATER		65,794.00	65,794.00	31,911.62	33,882.38	
	60 TOTAL WATER - ENTERPRISE FUND		65,794.00	65,794.00	31,911.62	33,882.38	

65 - MLP - ENTERPRISE FUND							
Account	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
65.465.5110.000000	MLP Salary				8,000.00	-8,000.00	100.00%
	1 Personnel				8,000.00	-8,000.00	100.00%
65.465.5380.000000	MLP Operating - Chargeback				30,340.45	-30,340.45	100.00%
65.465.5400.000000	MLP Operating - Monthly				128,876.01	-128,876.01	100.00%
65.465.5420.000000	MLP Operating - Other				31,180.42	-31,180.42	100.00%
	2 Expenditures				190,396.88	-190,396.88	100.00%
65.465.6000.000000	MLP - Encumbrances	19,456.64			19,456.64		100.00%
	3 Encumbrances	19,456.64			19,456.64		100.00%
65.465.5800.000000	MLP Capital	7,602.35			7,782.45	-180.10	102.36%
	4 Capital	7,602.35			7,782.45	-180.10	102.36%
465	TOTAL MUNICIPAL LIGHT PLANT	27,058.99			225,635.97	-198,576.98	
65	TOTAL MLP - ENTERPRISE FUND	27,058.99			225,635.97	-198,576.98	

82 - TRUST							
Account	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
82.491.5420.820003	Cemetery Trust - Expense				7,830.00	-7,830.00	100.00%
491	TOTAL CEMETERY				7,830.00	-7,830.00	100.00%
82	TOTAL TRUST				7,830.00	-7,830.00	

89 - AGENCY Account	Description	Carry Fwd	Budget	Amded Bud	Expend	Unencum Bal	% Exp
89.146.5110.890004	Collector Fees - Salary				2,330.00	-2,330.00	100.00%
89.146.5400.890005	Deputy Collector Fees - Expense				1,796.00	-1,796.00	100.00%
146	TOTAL TAX COLLECTOR				4,126.00	-4,126.00	100.00%
89.210.5130.890007	Police Outside Details-				42,127.00	-42,127.00	100.00%
210	TOTAL POLICE				42,127.00	-42,127.00	100.00%
89.220.5110.890002	Fire Outside Duty - Salary				3,000.00	-3,000.00	100.00%
220	TOTAL FIRE				3,000.00	-3,000.00	100.00%
	89 TOTAL AGENCY				49,253.00	-49,253.00	
	GRAND TOTAL	183,664.95	2,596,773.00	2,596,773.00	2,524,721.94	255,716.01	

Trial Balance

Fund	01 General Fund	Beg. Bal.	Debits	Credits	Balance
01.000.1040.000000	General Fund - Cash	296,692.60	3,185,660.98	2,845,900.89	636,452.69
01.000.1210.000000.11	Personal Property Taxes FY 2011	109.56	0.00	0.00	109.56
01.000.1210.000000.12	Personal Property Taxes FY 2012	97.59	0.00	0.00	97.59
01.000.1210.000000.13	Personal Property Taxes FY 2013	478.79	0.00	0.00	478.79
01.000.1210.000000.14	Personal Property Taxes FY 2014	507.89	0.00	0.00	507.89
01.000.1210.000000.15	Personal Property Taxes FY 2015	503.24	0.00	0.00	503.24
01.000.1210.000000.16	Personal Property Taxes FY 2016	524.96	0.00	0.00	524.96
01.000.1210.000000.17	Personal Property Taxes FY 2017	401.15	0.00	419.40	-18.25
01.000.1210.000000.18	Personal Property Taxes FY 2018	359.96	0.00	104.23	255.73
01.000.1210.000000.19	Personal Property Taxes FY 2019	557.16	0.00	0.00	557.16
01.000.1210.000000.20	Personal Property Taxes FY 2020	11,308.45	0.00	10,666.54	641.91
01.000.1210.000000.21	Personal Property Taxes FY 2021	11,595.99	0.00	10,713.34	882.65
01.000.1210.000000.22	Personal Property Taxes FY 2022	0.00	98,249.61	96,340.15	1,909.46
	PERSONAL PROPERTY TAXES TOTAL	26,444.74	98,249.61	118,243.66	6,450.69
01.000.1220.000000.18	Real Estate Taxes FY 2018	4,661.15	0.00	4,661.14	0.01
01.000.1220.000000.19	Real Estate Taxes FY 2019	23,691.35	0.00	21,295.89	2,395.46
01.000.1220.000000.20	Real Estate Taxes FY 2020	40,841.60	0.00	31,955.96	8,885.64
01.000.1220.000000.21	Real Estate Taxes FY 2021	75,050.50	0.00	58,794.05	16,256.45
01.000.1220.000000.22	Real Estate Taxes FY 2022	0.00	1,965,313.03	1,902,598.23	62,714.80
	REAL ESTATE TAXES TOTAL	144,244.60	1,965,313.03	2,019,305.27	90,252.36
01.000.1230.000000.08	Overlay FY 2008	-4,439.74	0.00	0.00	-4,439.74
01.000.1230.000000.10	Overlay FY 2010	-423.30	0.00	0.00	-423.30

Fund	01 General Fund	Beg. Bal.	Debits	Credits	Balance
01.000.1230.000000.11	Overlay FY 2011	1,262.19	0.00	0.00	1,262.19
01.000.1230.000000.12	Overlay FY 2012	-4,743.64	0.00	0.00	-4,743.64
01.000.1230.000000.13	Overlay FY 2013	-1,735.29	0.00	0.00	-1,735.29
01.000.1230.000000.14	Overlay FY 2014	-4,288.55	0.00	0.00	-4,288.55
01.000.1230.000000.15	Overlay FY 2015	-813.18	0.00	0.00	-813.18
01.000.1230.000000.16	Overlay FY 2016	-984.74	0.00	0.00	-984.74
01.000.1230.000000.17	Overlay FY 2017	-2,827.80	0.00	0.00	-2,827.80
01.000.1230.000000.18	Overlay FY 2018	-2,940.92	0.00	0.00	-2,940.92
01.000.1230.000000.19	Overlay FY 2019	-4,837.40	0.00	0.00	-4,837.40
01.000.1230.000000.20	Overlay FY 2020	-6,658.49	0.00	0.00	-6,658.49
01.000.1230.000000.21	Overlay FY 2021	-6,148.11	0.00	0.00	-6,148.11
01.000.1230.000000.22	Overlay FY 2022	0.00	19,345.12	26,513.02	-7,167.90
OVERLAY TOTAL		-39,578.97	19,345.12	26,513.02	-46,746.87
01.000.1240.000000	Tax Title	30,152.26	19,040.43	0.00	49,192.69
01.000.1260.000000.11	MVE Taxes FY 2011	239.69	0.00	0.00	239.69
01.000.1260.000000.12	MVE Taxes FY 2012	631.98	0.00	0.00	631.98
01.000.1260.000000.13	MVE Taxes FY 2013	111.25	0.00	0.00	111.25
01.000.1260.000000.14	MVE Taxes FY 2014	425.21	0.00	0.00	425.21
01.000.1260.000000.15	MVE Taxes FY 2015	51.25	0.00	0.00	51.25
01.000.1260.000000.16	MVE Taxes FY 2016	281.67	0.00	0.00	281.67
01.000.1260.000000.17	MVE Taxes FY 2017	817.82	27.50	0.00	845.32
01.000.1260.000000.18	MVE Taxes FY 2018	881.57	0.00	69.90	811.67
01.000.1260.000000.19	MVE Taxes FY 2019	2,182.62	0.00	614.33	1,568.29
01.000.1260.000000.20	MVE Taxes FY 2020	4,632.07	452.09	4,265.01	819.15
01.000.1260.000000.21	MVE Taxes FY 2021	10,674.58	11,347.90	19,680.26	2,342.22

Fund	01 General Fund	Beg. Bal.	Debits	Credits	Balance
01.000.1260.000000.22	MVE Taxes FY 2022	0.00	114,026.40	107,146.85	6,879.55
	MVE TAXES TOTAL	20,929.71	125,853.89	131,776.35	15,007.25
01.000.1880.000000	Tax Possessions	0.00	0.00	4,277.32	4,277.32
	1 TOTAL	483,162.26	5,413,463.06	5,141,739.19	754,886.13
01.000.2120.000000	Federal Tax Withholdings	-1,878.35	42,537.55	42,537.55	-1,878.35
01.000.2130.000000	State Tax Withholdings	-704.52	21,324.64	21,324.64	-704.52
01.000.2140.000000	Retirement Withholdings	1,201.58	28,210.75	25,406.31	4,006.02
01.000.2145.000000	Medicare Withholdings	-1,393.37	19,866.04	19,866.05	-1,393.38
01.000.2150.000000	Health Insurance Withholdings	6,180.01	15,061.08	15,422.25	5,818.84
01.000.2151.000000	Dental Insurance Withholdings	-1,125.09	1,477.20	2,133.82	-1,781.71
01.000.2152.000000	Life Insurance Withholdings	40.30	92.30	71.00	61.60
01.000.2154.000000	Ltd Insurance Withholdings	-13.68	0.00	0.00	-13.68
01.000.2155.000000	Retirees Group Insurance	-344.10	0.00	0.00	-344.10
01.000.2156.000000	Retirees Group Insurance - OTC	-3,001.85	4,016.30	4,009.20	-2,994.75
01.000.2190.000000	Child Support	-240.00	6,240.00	6,240.00	-240.00
	WITHHOLDINGS TOTAL	-1,279.07	138,825.86	137,010.82	535.97
01.000.2520.000000	Tailings	-4,371.31	0.00	0.00	-4,371.31
01.000.2610.000000	Deferred Revenue Property Taxes	-131,110.37	2,135,044.27	2,053,890.08	-49,956.18
01.000.2622.000000	Deferred Revenue Tax Liens	-30,152.26	0.00	19,040.43	-49,192.69
01.000.2623.000000	Def Revenue Tax Possessions	-4,277.32	0.00	0.00	-4,277.32
01.000.2630.000000	Deferred Revenue MVE	-20,798.58	131,776.35	125,853.89	-14,876.12
	DEF REVENUE TOTAL	-186,338.53	2,266,820.62	2,198,784.40	-118,302.31
	2 TOTAL	291,173.35	2,405,646.48	2,335,795.22	632,748.48

Fund	01 General Fund	Beg. Bal.	Debits	Credits	Balance
01.000.3211.000000	Reserved for Encumbrances	-1,611.90	1,611.90	108,162.64	-108,162.64
01.000.3240.000000	Reserved for Expenditures	-10,000.00	28,317.00	128,502.00	-110,185.00
01.000.3295.000000	Reserved for Continued Appropriation	-53,708.58	53,708.58	48,443.32	-48,443.32
01.000.3580.000000	Reserve for Petty Cash	-100.00	0.00	0.00	-100.00
01.000.3590.000000	Undesignated Fund Balance	-231,729.96	2,528,775.01	2,662,902.57	-365,857.52
01.000.3592.000000	UFB - Appropriation Deficit	5,977.09	0.00	5,977.09	0.00
01.000.3910.000000	Revenue Control	0.00	2,587,191.45	2,587,191.45	0.00
01.000.3930.000000	Expenditure Control	0.00	2,700,808.63	2,700,808.63	0.00
	3 TOTAL	0.00	7,900,412.57	8,241,987.70	0.00
	FUND 01 GENERAL FUND ENDING BALANCE	0.00	15,719,522.11	15,719,522.11	0.00
Fund	20 FEDERAL GRANT	Beg. Bal.	Debits	Credits	Balance
20.000.1040.000000	Federal Grants - Cash	34,243.50	148,376.34	51,736.35	130,883.49
	1 TOTAL	34,243.50	148,376.34	51,736.35	130,883.49
20.122.3590.200006.00	FB FEMA - 75% COVID-19	9,202.33	0.00	0.00	9,202.33
20.122.3590.200008.00	FB CARES 25%	0.00	0.00	15,529.26	-15,529.26
20.122.3590.200009.00	FB ARPA	0.00	5,716.00	130,622.29	-124,906.29
20.210.3590.200003.00	FB Traffic Enforcement / Equipment	-2,450.00	0.00	0.00	-2,450.00
20.210.3590.200005.00	FB Police - Triad	-1,040.17	0.00	0.00	-1,040.17
20.220.3590.200001.00	FB Firefighter Safety Equipment	-3,267.58	11,365.50	0.00	8,097.92
20.220.3590.200004.00	FB Fire - SAD	-1,691.77	0.00	0.00	-1,691.77
20.220.3590.200007.21	FB Fire - EMPG 21	0.00	2,518.36	2,518.36	0.00
20.291.3590.200002.00	FB Emergency Management Grant	0.00	0.00	2,566.25	-2,566.25
	3 TOTAL	34,996.31	19,599.86	151,236.16	0.00
	FUND 20 FEDERAL GRANT ENDING BALANCE	34,996.31	167,976.20	202,972.51	0.00

Fund	21 STATE GRANT	Beg. Bal.	Debits	Credits	Balance
21.000.1040.000000	State Grants - Cash	497,809.14	183,221.31	200,201.46	480,828.99
	1 TOTAL	497,809.14	183,221.31	200,201.46	480,828.99
21.122.3590.210007.00	FB Green Communities Grant	0.00	0.00	31,811.25	-31,811.25
21.122.3590.210008.00	FB CARES - 25%	-15,529.26	15,529.26	0.00	0.00
21.122.3590.210009.00	FB Solarize Mass Clean Energy	-371.32	0.00	0.00	-371.32
21.122.3590.210016.00	FB December 08 Ice Cream	-1,381.00	0.00	0.00	-1,381.00
21.122.3590.210017.00	FB Right To Know Grant	-57.00	0.00	0.00	-57.00
21.122.3590.210024.00	FB ARPA	-45,740.16	136,338.29	90,598.13	0.00
21.122.3590.210025.00	FB COVID-19	-1,110.13	1,026.00	1,026.00	-1,110.13
21.155.3590.210022.00	FB Technology Grant	-5,322.79	0.00	0.00	-5,322.79
21.155.3590.210023.00	FB Community Compact IT Grant	-66,325.35	22,031.04	0.00	-44,294.31
21.162.3590.210013.00	FB Elections and Registrations	-2,021.51	0.00	0.00	-2,021.51
21.175.3590.210019.00	FB Community Development Grant	-644.00	0.00	0.00	-644.00
21.175.3590.210020.00	FB MA Rehab Program Grant	-18,667.69	0.00	0.00	-18,667.69
21.175.3590.210021.00	FB MA Rehab Program Town	-62,821.62	0.00	12.99	-62,834.61
21.210.3590.210002.00	FB GHSB Grant	-5,551.47	514.49	0.00	-5,036.98
21.210.3590.210003.00	FB Community Policing	-1,164.88	638.46	0.00	-526.42
21.220.3590.210028.00	FB Fire Safe Grant	0.00	0.00	293.57	-293.57
21.291.3590.210001.00	FB Emg. Mgmt. - State Emergency M	-12,064.57	0.00	0.00	-12,064.57
21.291.3590.210004.00	FB Police Opid Task Grant	-19.13	0.00	0.00	-19.13
	3 TOTAL	259,017.26	176,077.54	123,741.94	294,372.71
21.422.2730.210026.00	SAAN Payable for Mass Work Grant	0.31	0.00	0.00	0.31
	2 TOTAL	259,017.57	0.00	0.00	294,373.02
21.465.3590.210027.00	FB Municipal Light Plant Grant	-266,254.05	0.00	0.00	-266,254.05
21.510.3590.210010.00	FB BOH Recycling Grant	-4,560.50	4,797.28	6,644.50	-6,407.72

Fund	21 STATE GRANT	Beg. Bal.	Debits	Credits	Balance
21.510.3590.210014.00	FB HIN1 Grant	-296.73	0.00	0.00	-296.73
21.510.3590.210015.00	FB Board of Health Grant	0.00	238.90	0.00	238.90
21.541.3590.210011.00	FB COA Formula Grant	-7,806.34	4,410.80	6,000.00	-9,395.54
21.610.3590.210018.00	FB State Aid to Library	-14,673.26	11,398.90	3,084.50	-6,358.86
21.692.3590.210012.00	FB Cultural Council Grant	-423.00	4,325.00	9,801.02	-5,899.02
	3 TOTAL	-34,996.31	25,170.88	25,530.02	0.00
	FUND 21 STATE GRANT ENDING BALANCE	-34,996.31	384,469.73	349,473.42	0.00
Fund	23 REVOLVING FUNDS OTHER	Beg. Bal.	Debits	Credits	Balance
23.000.1040.000000	Revolving Funds Other - Cash	20,033.29	7,429.80	6,538.00	20,925.09
	1 TOTAL	20,033.29	7,429.80	6,538.00	20,925.09
23.122.3590.230001	FB Solar Array Installation	-2,687.50	0.00	0.00	-2,687.50
23.171.3590.230003	FB Conservation Commission Rev	-4,692.96	0.00	241.80	-4,934.76
23.241.3590.230004	FB Inspectors Revolving 53E1/	-748.05	6,538.00	6,588.00	-798.05
23.630.3590.230002	FB Recreation Revolving	-11,904.78	0.00	600.00	-12,504.78
	3 TOTAL	0.00	6,538.00	7,429.80	0.00
	FUND 23 REVOLVING FUNDS OTHER ENDING BALANCE	0.00	13,967.80	13,967.80	0.00
Fund	24 OSR - GIFTS & DONATIONS	Beg. Bal.	Debits	Credits	Balance
24.000.1040.000000	OSR - Gifts & Donations - Cash	236,655.17	19,773.55	27,710.78	228,717.94
	1 TOTAL	236,655.17	19,773.55	27,710.78	228,717.94
24.122.3590.240001	FB 250th Celebration	-4,031.52	0.00	2,500.00	-6,531.52
24.122.3590.240002	FB Family Center Gifts	-11,634.19	0.00	0.00	-11,634.19
24.122.3590.240003	FB Community House Gift	-17,445.67	0.00	1,125.00	-18,570.67

Fund	24 OSR - GIFTS & DONATIONS	Beg. Bal.	Debits	Credits	Balance
24.122.3590.240009	FB Community House Floors Dona	-626.74	0.00	0.00	-626.74
24.122.3590.240011	FB Ann Sears Memorial Donation	-1,000.00	0.00	0.00	-1,000.00
24.122.3590.240012	FB Piano Tuning Gift	-1,104.06	0.00	0.00	-1,104.06
24.122.3590.240013	FB Fowler Gift	-10,944.53	0.00	0.00	-10,944.53
24.122.3590.240015	FB Helen Munich Gift	-119,122.37	0.00	1,707.15	-120,829.52
24.122.3590.240016	FB Family Center Berkshire T	-904.45	0.00	0.00	-904.45
24.122.3590.240017	FB Madelyn Orcutt Gift	-452.33	0.00	0.00	-452.33
24.122.3590.240020	FB Pettingill Memorial Field G	-12,959.16	5,645.39	2,100.00	-9,413.77
24.192.3590.240014	FB Town Clock	-500.00	0.00	0.00	-500.00
24.210.3590.240007	FB Police Gift	-18,981.82	0.00	0.00	-18,981.82
24.220.3590.240008	FB Fire Special Gift	-6,677.02	1,890.00	2,500.00	-7,287.02
24.491.3590.240006	FB Cemetery Gift	-21,867.02	29,328.93	12,079.84	-4,617.93
24.541.3590.240018	FB COA Memorial Gift	-1,190.05	310.00	1,261.00	-2,141.05
24.610.3590.240004	FB Library Gift	-2,932.60	0.00	0.00	-2,932.60
24.610.3590.240005	FB Library Special Gift	-3,845.64	0.00	645.00	-4,490.64
24.610.3590.240010	FB Library Building Gift	-436.00	0.00	0.00	-436.00
24.691.3590.240019	FB Historic Commission Donation	0.00	18,006.44	23,325.54	-5,319.10
3 TOTAL		0.00	55,180.76	47,243.53	0.00
FUND 24 OSR - GIFTS & DONATIONS ENDING BALANCE		0.00	74,954.31	74,954.31	0.00
Fund	25 OSR - OTHER	Beg. Bal.	Debits	Credits	Balance
25.000.1040.000000	OSR - Other Cash	260,064.56	71,643.10	65,000.00	266,707.66
25.000.1310.250003	Water Rents Receivable	9,592.01	81,432.63	62,612.20	28,412.44
25.000.1340.250001	Septic Loans Receivable	10,587.65	10.47	8,326.35	2,271.77
1 TOTAL		280,244.22	153,086.20	135,938.55	297,391.87

Fund	25 OSR - OTHER	Beg. Bal.	Debits	Credits	Balance
25.000.2651.250003	Water Rents Def Revenue	-9,592.01	62,612.20	81,432.63	-28,412.44
25.000.2680.250001	Septic Loan Def. Revenue	-10,587.65	8,326.35	10.47	-2,271.77
	DEF REVENUE TOTAL	-20,179.66	70,938.55	81,443.10	-30,684.21
	2 TOTAL	260,064.56	70,938.55	81,443.10	266,707.66
25.000.3590.250001	FB Septic Loan Program	-101,041.57	0.00	8,336.82	-109,378.39
25.000.3590.250002	FB Water	-7,030.48	0.00	0.00	-7,030.48
25.000.3590.250003	FB Water Fund	-151,992.51	65,000.00	63,306.28	-150,298.79
	3 TOTAL	0.00	65,000.00	71,643.10	0.00
	FUND 25 OSR - OTHER ENDING BALANCE	0.00	289,024.75	289,024.75	0.00
Fund	30 CAPITAL FUND	Beg. Bal.	Debits	Credits	Balance
30.000.1040.000000	Capital Fund - Cash	244,155.10	1,298,540.33	1,224,623.43	318,072.00
	1 TOTAL	244,155.10	1,298,540.33	1,224,623.43	318,072.00
30.210.3590.300004	FB Med Capital Project	-650.00	0.00	0.00	-650.00
30.290.3590.300002	FB Public Safety Complex	210,534.80	0.00	212,972.35	-2,437.55
	3 TOTAL	454,039.90	0.00	212,972.35	314,984.45
30.300.2720.300003	School Roof BAN	0.00	222,000.00	412,000.00	-190,000.00
	2 TOTAL	454,039.90	222,000.00	412,000.00	124,984.45
30.300.3590.300003	FB School Roof	-222,000.00	1,036,972.35	634,000.00	180,972.35
30.422.3590.300001	FB Chapter 90	-10,953.88	279,671.99	279,671.99	-10,953.88
30.422.3590.300005	FB Stage Road Culvert	0.00	81,870.77	68,757.52	13,113.25
30.422.3590.300008	FB Bucket Loader	0.00	154,500.00	154,500.00	0.00
	3 TOTAL	221,086.02	1,553,015.11	1,136,929.51	308,116.17

Fund	30 CAPITAL FUND	Beg. Bal.	Debits	Credits	Balance
30.465.1310.300007	MLP Receivable	-251,348.51	251,348.51	0.00	0.00
I TOTAL		-30,262.49	251,348.51	0.00	308,116.17
30.465.2651.300007	MLP Deferred Revenue	251,348.51	0.00	251,348.51	0.00
DEF REVENUE TOTAL		251,348.51	0.00	251,348.51	0.00
2 TOTAL		221,086.02	0.00	251,348.51	308,116.17
30.465.3590.300006	FB MLP	-170,056.11	236,184.89	167,600.72	-101,471.94
30.465.3590.300007	FB MLP - Broad Band Fund Balance	-51,029.91	250,395.78	406,010.10	-206,644.23
30.465.3910.300007	MLP - Broad Band Revenue Contro	0.00	12,663.08	12,663.08	0.00
30.465.3930.300007	MLP - Broad Band Expenditure Co	0.00	250,395.78	250,395.78	0.00
3 TOTAL		0.00	749,639.53	836,669.68	0.00
FUND 30 CAPITAL FUND ENDING BALANCE		0.00	4,074,543.48	4,074,543.48	0.00
Fund	65 MLP ENTERPRISE FUND	Beg. Bal.	Debits	Credits	Balance
65.465.1040.000000	MLP - Enterprise Fund - Cash	0.00	248.14	248.14	0.00
I TOTAL		0.00	248.14	248.14	0.00
65.465.3910.000000	MLP - Revenue Control	0.00	248.14	248.14	0.00
3 TOTAL		0.00	248.14	248.14	0.00
FUND 65 MLP - ENTERPRISE FUND ENDING BALANCE		0.00	496.28	496.28	0.00
Fund	82 TRUST	Beg. Bal.	Debits	Credits	Balance
82.000.1040.000000	Trust - Cash	2,011,782.53	115,463.16	58,500.00	2,068,745.69
I TOTAL		2,011,782.53	115,463.16	58,500.00	2,068,745.69
82.122.3590.820001	FB Stabilization	-902,294.16	54,500.00	51,845.20	-899,639.36
82.122.3590.820004	FB Community House	-2,601.76	0.00	0.38	-2,602.14
82.122.3590.820005	FB Community House Stock	-180,073.04	0.00	604.23	-180,677.27

Fund	82 TRUST	Beg. Bal.	Debits	Credits	Balance
82.122.3590.820009	FB Whiting Street Charity	-20,374.52	0.00	113.87	-20,488.39
82.122.3590.820010	FB N.F. Orcutt Charity Fund	-20,859.79	0.00	598.28	-21,458.07
82.122.3590.820012	FB Town Clock	-390.52	0.00	2.18	-392.70
82.122.3590.820013	FB Madelyn Orcutt Fund	-41,485.44	0.00	-4,748.15	-36,737.29
82.135.3590.820002	FB Compensated Absences	-6,000.00	0.00	0.00	-6,000.00
82.300.3590.820011	FB School Trust	-25,266.78	0.00	141.22	-25,408.00
82.491.3590.820003	FB Cemetery Trust	-40,855.68	0.00	0.00	-40,855.68
82.610.3590.820007	FB Library	-3,633.48	0.00	0.55	-3,634.03
82.610.3590.820008	FB Library Building Fund	-4,490.87	0.00	0.69	-4,491.56
82.691.3590.820006	FB Historical	-763,456.49	4,000.00	66,904.71	-826,361.20
	3 TOTAL	0.00	58,500.00	115,463.16	0.00
	FUND 82 TRUST ENDING BALANCE	0.00	173,963.16	173,963.16	0.00
Fund	89 AGENCY	Beg. Bal.	Debits	Credits	Balance
89.000.1040.000000	Agency - Cash	15,022.79	70,292.50	72,204.00	13,111.29
	1 TOTAL	15,022.79	70,292.50	72,204.00	13,111.29
89.000.2580.890001	Tailings	-543.78	0.00	0.00	-543.78
89.146.2580.890004	Collector Fees	-1,515.00	4,967.50	8,072.00	-4,619.50
89.146.2580.890005	Deputy Collector Fees	-1,965.00	1,379.00	2,102.00	-2,688.00
89.161.2580.890006	Town Clerk Fees	-70.00	1,259.00	1,075.00	114.00
89.210.2580.890003	State FID Permits	-1,363.00	150.00	75.00	-1,288.00
89.210.2580.890007	Police Outside Details	-9,524.01	64,341.00	58,861.00	-4,044.01
89.220.2580.890002	Fire Outside Details	-42.00	10,300.00	10,300.00	-42.00
	2 TOTAL	0.00	82,396.50	80,485.00	0.00
	FUND 89 AGENCY ENDING BALANCE	0.00	152,689.00	152,689.00	0.00
	REPORT TOTAL	0.00	21,051,606.82	21,051,606.82	0.00

Town of Cummington - Combined Balance Sheet - All Fund Types and Account Groups as of June 30, 2022 (Unaudited)

ASSETS	Governmental Fund Types			Proprietary Fund Types		Fiduciary	Account	Totals
	General	Special Revenue	Capital Projects	Enterprise	Internal Services	Fund Types	Groups	
						Trust & Agency	Long-Term Debt	(Memorandum Only)
Cash and cash equivalents	636,452.69	1,128,063.17	318,072.00			2,081,856.98		4,164,444.84
Investments								0.00
Receivables:								
Personal property taxes	6,450.69							6,450.69
Real estate taxes	90,252.36							90,252.36
Allowance for abatements and exemptions	(46,746.87)							(46,746.87)
Tax liens	49,192.69							49,192.69
Deferred taxes								0.00
Motor vehicle excise	15,007.25							15,007.25
Other excises								0.00
User fees- Water		28,412.44						28,412.44
Utility liens added to taxes								0.00
Departmental								0.00
Special assessments								0.00
Due from other governments								0.00
Other receivables- Septic / MLP		2,271.77						2,271.77
Foreclosures/Possessions	4,277.32							4,277.32
Prepays								0.00
Due to/from other funds								0.00
Working deposit								0.00
Inventory								0.00
Fixed assets, net of accumulated depreciation								0.00
Amounts to be provided - payment of bonds							2,153,889.71	2,153,889.71
Amounts to be provided - vacation/sick leave								0.00
Total Assets	754,886.13	1,158,747.38	318,072.00	0.00	0.00	2,081,856.98	2,153,889.71	6,467,452.20

Combined Balance Sheet - All Fund Types and Account Groups as of June 30, 2022 (Unaudited, continued)

	Governmental Fund Types			Proprietary Fund Types		Fiduciary	Account	Totals
	General	Special Revenue	Capital Projects	Enterprise	Internal Services	Fund Types Trust & Agency	Groups Long-Term Debt	
LIABILITIES AND FUNDEQUITY								
Liabilities:								
Warrants payable								0.00
Accounts payable								0.00
Accrued payroll								0.00
Withholdings	(535.97)							(535.97)
Accrued claims payable								0.00
Due to/from other funds								0.00
Due to other governments								0.00
Other liabilities								0.00
Deferred revenue:								
Real and personal property taxes	49,956.18							49,956.18
Tax liens	49,192.69							49,192.69
Deferred taxes								0.00
Foreclosures/Possessions	4,277.32							4,277.32
Motor vehicle excise	14,876.12							14,876.12
Other excises								0.00
User fees- Water		28,412.44						28,412.44
Utility liens added to taxes								0.00
Departmental								0.00
Special assessments								0.00
Due from other governments								0.00
Other receivables- Septic / MLP		2,271.77						2,271.77
Deposits receivable								0.00
Prepaid taxes/fees								0.00
Tailings			4,371.31					4,371.31
IBNR								0.00
Agency Funds						13,111.29		13,111.29
Notes payable			190,000.00					190,000.00

Combined Balance Sheet - All Fund Types and Account Groups as of June 30, 2022 (Unaudited, continued)

LIABILITIES AND FUNDEQUITY	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Internal Services	Trust & Agency	Long-Term Debt			
Bonds payable										
Vacation and sick leave liability										
Total Liabilities	122,137.65	30,684.21	190,000.00	0.00	0.00	13,111.29	2,153,889.71	2,153,889.71	2,509,822.86	0.00
Fund Equity:										
Reserved for encumbrances	108,162.64								108,162.64	
Reserved for expenditures	110,185.00								110,185.00	
Reserved for continuing appropriations	48,443.32	1,128,063.17					2,068,745.69		3,245,252.18	
Reserved for petty cash	100.00								100.00	
Reserved for appropriation deficit										0.00
Reserved for snow and ice deficit										0.00
Reserved for COVID-19 deficit										0.00
Reserved for debt service										0.00
Reserved for premiums										0.00
Reserved for working deposit										0.00
Undesignated fund balance	365,857.52		128,072.00						493,929.52	
Unreserved retained earnings										0.00
Investment in capital assets										0.00
Total Fund Equity	632,748.48	1,128,063.17	128,072.00	0.00	0.00	2,068,745.69	0.00	0.00	3,957,629.34	0.00
Total Liabilities and Fund Equity	754,886.13	1,158,747.38	318,072.00	0.00	0.00	2,081,856.98	2,153,889.71	2,153,889.71	6,467,452.20	0.00
PROOF BALANCE SHEET IS IN BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PROOF FUND BALANCE DETAIL AGREES TO THE BALANCE SHEET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PROOF RECEIVABLES DETAIL AGREES TO THE BALANCE SHEET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Special Revenue Fund Balance Detail

as of June 30, 2022 (Unaudited)

Fund Number	Fund Name	Accounts Receivable	Deferred Revenue	Fund Balance 6/30/2022	Receipts thru 9/30/2022	BAN's	Remaining Deficit 6/30/2022
20.122.3590.200006.00	FB FEMA-75% COVID-19			(9,202.33)			(9,202.33)
20.122.3590.200008.00	FB CARES 25%			15,529.26			0.00
20.122.3590.200009.00	FB ARPA			124,906.29			0.00
20.210.3590.200003.00	FB Traffic Enforcement			2,450.00			0.00
20.210.3590.200005.00	FB Police - Traid			1,040.17			0.00
20.220.3590.200001.00	FB Firefighter Safety Equipment			(8,097.92)	8,608.65		0.00
20.220.3590.200004.00	FB Fire- SAD			1,691.77			0.00
20.220.3590.200007.21	FB Fire- EMPG 21			0.00			0.00
20.291.3590.200002.00	FB Emergency Management Grant			2,566.25			0.00
21.122.3590.210007.00	FB Green Communities Grant			31,811.25			0.00
21.122.3590.210009.00	FB Solarize Mass Clean Energy			371.32			0.00
21.122.3590.210016.00	FB December 08 Ice Cream			1,381.00			0.00
21.122.3590.210017.00	FB Right to Know Grant			57.00			0.00
21.122.3590.210025.00	FB COVID-19			1,110.13			0.00
21.155.3590.210022.00	FB Technology Grant			5,322.79			0.00
21.155.3590.210023.00	FB Community Compact IT Grant			44,294.31			0.00
21.162.3590.210013.00	FB Elections and Registrations			2,021.51			0.00
21.175.3590.210019.00	FB Community Development Grant			644.00			0.00
21.175.3590.210020.00	FB MA Rehab Program Grant			18,667.69			0.00

Special Revenue Fund Balance Detail as of June 30, 2022 (Unaudited, continued)

Fund Number	Fund Name	Accounts Receivable	Deferred Revenue	Fund Balance 6/30/2022	Receipts thru 9/30/2022	BAN's	Remaining Deficit 6/30/2022
21.175.3590.210021.00	FB MA Rehab Program Town			62,834.61			0.00
21.210.3590.210002.00	FB GHSB Grant			5,036.98			0.00
21.210.3590.210003.00	FB Community Policing			526.42			0.00
21.220.3590.210028.00	FB Fire SAFE Grant			293.57			0.00
21.291.3590.210001.00	FB EMP Mgmt - State Emergency Management			12,064.57			0.00
21.291.3590.210004.00	FB Police Opioid Task Grant			19.13			0.00
21.465.3590.210027.00	FB Municipal Light Plant Grant			266,254.05			0.00
21.510.3590.210010.00	FB BOH Recycling Grant			6,407.72			0.00
21.510.3590.210014.00	FB H1N1 Grant			296.73			0.00
21.510.3590.210015.00	FB BOH Grant			(238.90)			(238.90)
21.541.3590.210011.00	FB COA Formula Grant			9,395.54			0.00
21.610.3590.210018.00	FB State Aid to Library			6,358.86			0.00
21.692.3590.210012.00	FB Cultural Council Grant			5,899.02			0.00
23.122.3590.230001	FB Solar Array Installation			2,687.50			0.00
23.171.3590.230003	FB Conservation Commission			4,934.76			0.00
23.241.3590.230004	FB Inspectors Revolving 53E 1/2			798.05			0.00
23.630.3590.230002	FB Recreation Revolving			12,504.78			0.00
24.122.3590.240001	FB 250th Celebration			6,531.52			0.00
24.122.3590.240002	FB Family Center Gifts			11,634.19			0.00
24.122.3590.240003	FB Community House Gift			18,570.67			0.00
24.122.3590.240009	FB Community House Floors Donation			626.74			0.00

Special Revenue Fund Balance Detail as of June 30, 2022 (Unaudited, continued)

Fund Number	Fund Name	Accounts Receivable	Deferred Revenue	Fund Balance 6/30/2022	Receipts thru 9/30/2022	BAN's	Remaining Deficit 6/30/2022
24.122.3590.240011	FB Ann Sears Memorial Donation			1,000.00			0.00
24.122.3590.240012	FB Piano Tuning Gift			1,104.06			0.00
24.122.3590.240013	FB Fowler Gift			10,944.53			0.00
24.122.3590.240015	FB Helen Munich Gift			120,829.52			0.00
24.122.3590.240016	FB Family Center - Berkshire Trail			904.45			0.00
24.122.3590.240017	FB Madelyn Orcutt Gift			452.33			0.00
24.122.3590.240020	FB Pettingill Memorial Field			9,413.77			0.00
24.192.3590.240014	FB Town Clock			500.00			0.00
24.210.3590.240007	FB Police Gift			18,981.82			0.00
24.220.3590.240008	FB Fire Special Gift			7,287.02			0.00
24.491.3590.240006	FB Cemetery Gift			4,617.93			0.00
24.541.3590.240018	FB COA Memorial Gift			2,141.05			0.00
24.610.3590.240004	FB Library Gift			2,932.60			0.00
24.610.3590.240005	FB Library Special Gift			4,490.64			0.00
24.610.3590.240010	FB Library Building Gift			436.00			0.00
24.691.3590.240019	FB Historic Commission Donation			5,319.10			0.00
25.000.3590.250001	FB Specific Loan Program	2,271.77	2,271.77	109,378.39			0.00
25.000.3590.250002	FB Water			7,030.48			0.00
25.000.3590.250003	FB Water Fund	28,412.44	28,412.44	150,298.79			0.00
21.422.2730.210026.	SAAN Payable for MASS Works			(0.31)			(0.31)
Total Special Revenue Fund Balance		30,684.21	30,684.21	1,128,063.17	8,608.65	0.00	(9,441.54)

Capital Project Fund Balance Detail

as of June 30, 2022 (Unaudited)

Fund Number	Fund Name	Accounts Receivable	Deferred Revenue	Fund Balance 6/30/2022	Receipts thru 9/30/2022	BAN's	Remaining Deficit 6/30/2022
30.210.3590.300004	FB Med Capital Project			650.00			0.00
30.290.3590.300002	FB Public Safety Complex			2,437.55			0.00
30.300.3590.300003	FB School Roof			(180,972.35)		190,000.00	0.00
30.422.3590.300001	FB Chapter 90			10,953.88			0.00
30.422.3590.300005	FB Stage Road Culvert			(13,113.25)	22,108.28		0.00
30.422.3590.300008	FB Bucket Loader			0.00			0.00
30.465.3590.300006	FB MLP			101,471.94			0.00
30.465.3590.300007	FB MLP - Broad Band Fund Balance			206,644.23			0.00
Total Capital Projects Fund Balance		0.00	0.00	128,072.00	22,108.28	190,000.00	0.00

Trust Fund Balance Detail
as of June 30, 2022 (Unaudited)

Fund Number	Fund Name	Accounts Receivable	Deferred Revenue	Fund Balance 6/30/2022	Receipts thru 9/30/2022	BAN's	Remaining Deficit 6/30/2022
82.122.3590.820001	FB Stabilization			899,639.36			0.00
82.122.3590.820004	FB Community House			2,602.14			0.00
82.122.3590.820005	FB Community House Stock			180,677.27			0.00
82.122.3590.820009	FB Whiting Street Charity			20,488.39			0.00
82.122.3590.820010	FB N.F. Orcutt Charity Fund			21,458.07			0.00
82.122.3590.820012	FB Town Clock			392.70			0.00
82.122.3590.820013	FB Madelyn Orcutt Fund			36,737.29			0.00
82.135.3590.820002	FB Compensated Absences			6,000.00			0.00
82.300.3590.820011	FB School Trust			25,408.00			0.00
82.491.3590.820003	FB Cemetery Trust			40,855.68			0.00
82.610.3590.820007	FB Library			3,634.03			0.00
82.610.3590.820008	FB Library Building Fund			4,491.56			0.00
82.691.3590.820006	FB Historical			826,361.20			0.00
Total Expendable Trust Fund Balance		0.00	0.00	2,068,745.69	0.00	0.00	0.00

Town Treasurer's Report - Bank Accounts - FYE 2022

Bank	Balance 7/1/21	Balance 6/30/22
ADAMS COMMUNITY BANK		
Cemetery Trust Funds	\$ 31,027.39	\$ 31,200.78
Charitable Trust Funds	66,477.32	66,848.87
Town Clock Fund	390.50	392.68
General Fund - Checking	4,818.19	4,845.12
UNIBANK		
Stabilization	200,466.73	200,496.85
Community House Trust	2,601.76	2,602.14
Library Trust	3,632.33	3,632.88
Library Building Fund	4,492.02	4,492.71
Madelyn Orcutt Fund	4,367.11	4,367.76
Arts Council Grant	6,768.89	6,769.91
Rehab Town Program Income Acct	86,250.44	86,263.43
Helen Muchnic Trust	124,122.37	124,141.07
Online Collections - General Fund	110,649.82	201,530.71
Deputy Collector	16,130.71	32,697.28
EASTHAMPTON SAVINGS BANK		
Stabilization	542,932.87	555,821.58
General Fund - Vendor Checking	942,082.07	1,371,785.48
General Fund - Payroll	40,932.82	(70,992.44)
Municipal Light Plant - Grant		111,321.70
Celebration	2,006.68	2,007.70
Municipal Light Plant Broadband Recpts	210,695.33	323,521.94
PEOPLE'S UNITED BANK		
Septic System Repair Program	104,650.15	104,615.62
General Fund	41,434.08	41,346.85
BERKSHIRE BANK		
Money Mkt/Pub Safety Complex	100.65	0.00
BARTHOLOMEW & COMPANY		
Community House Trust**	182,362.19	179,655.98
M. Orcutt Fund**	55,402.14	54,579.96
HISTORICAL COMMISSION FUNDS		
Investors Capital	742,907.31	805,812.02
DEPOSITS IN TRANSIT	0.00	0.00
CHECKS OUTSTANDING	(120,494.53)	
PETTY CASH	100.00	100.00
TOTAL FUNDS	\$ 3,407,307.34	\$ 4,249,858.58

** Funds Invested: At Market total for both trusts as of June 30, 2022 is \$237,764.33

Commissioners of Trust Funds - July 1, 2021 - June 30, 2022

	Principal	Balance 07/1/2021	Interest	Add (Withdrawal)	Balance 6/30/2022	Available
BRYANT CEMETERY						
Mary Tower	\$ 297.00	\$ 1,214.72	\$ 6.80	\$ 0.00	\$ 1,221.52	\$ 924.52
Bartlett	107.50	430.56	2.41	0.00	432.97	325.47
Brewster	100.00	373.98	2.07	0.00	376.05	276.05
Donated	775.00	1,861.44	10.42	0.00	1,871.86	1,096.86
Subtotal Bryant Cemetery	1,279.50	3,880.70	21.70	0.00	3,902.40	2,622.90
DAWES CEMETERY						
Whitmarsh	100.00	482.13	2.71	0.00	484.84	384.84
Pratt	50.00	310.88	1.68	0.00	312.56	262.56
Thayer-Gurney	200.00	1,099.55	6.14	0.00	1,105.69	905.69
C.J. Thayer	1,000.00	2,590.58	14.47	0.00	2,605.05	1,605.05
Donated	5,650.00	12,259.75	68.52	0.00	12,328.27	6,678.27
Subtotal Dawes Cemetery	7,000.00	16,742.89	93.52	0.00	16,836.41	9,836.41
GURNEY CEMETERY						
Donated	400.00	2,135.67	11.94	0.00	2,147.61	1,747.61
HARLOW CEMETERY						
Packard	107.50	382.35	2.13	0.00	384.48	276.98
Donated	750.00	1,401.35	7.85	0.00	1,409.20	659.20
Subtotal Harlow Cemetery	857.50	1,783.70	9.98	0.00	1,793.68	936.18
STREETER CEMETERY						
Donated	244.20	527.52	2.95	0.00	530.47	286.27

Commissioners of Trust Funds - July 1, 2021 - June 30, 2022 (continued)

	Principal	Balance 07/1/2021	Interest	Add (Withdrawal)	Balance 6/30/2022	Available
VILLAGE CEMETERY						
Adams	100.00	355.83	2.00	0.00	357.83	257.83
Bates	100.00	355.23	1.99	0.00	357.22	257.22
Donated	674.39	2,048.03	11.45	0.00	2,059.48	1,385.09
Subtotal Village Cemetery	874.39	2,759.09	15.44	0.00	2,774.53	1,900.14
GENERAL CEMETERY						
Donated	5,680.00	3,197.81	17.87	0.00	3,215.68	(2,464.32)
TOTAL CEMETERY	16,335.59	31,027.38	173.40	-	31,200.78	14,865.19
<i>Withdrawals are for care of cemeteries offset by donations</i>						
CHARITABLE FUNDS						
N.F. Orcutt	2,254.63	20,836.02	116.45	0.00	20,952.47	18,697.84
Whiting Street	2,071.27	20,374.53	113.87	0.00	20,488.40	18,417.13
Subtotal Charitable Funds	4,325.90	41,210.55	230.32	0.00	41,440.87	37,114.97
EDUCATION FUND						
O. H. Warner	1,221.89	25,266.78	141.22	0.00	25,408.00	24,186.11
TOWN CLOCK FUND						
E.S. Pettingill	200.00	390.50	2.18	0.00	392.68	192.68
TOTAL TRUST FUNDS	\$ 22,083.38	\$ 97,895.21	\$ 547.12	\$ -	\$ 98,442.33	\$ 76,358.95

Town Bonds - Debt Service FY 2022

Bonds Description	Date & Issue	Outstanding 07/01/2021	New Debt Issued	Principal Paid	Principal Balance 06/30/2022	Interest Paid in FY 2022
VILLAGE WATER FmHA @ 6.50% 38-Year Debt Final Payment 11-2023	11/23/1987	\$ 59,186.45	\$ 0.00	\$ 10,434.28	\$ 48,752.17	\$ 3,847.12
VILLAGE WATER FmHA @ 6.125% 40-Year Debt Final Payment 6-2028	06/28/1985	41,850.62	0.00	4,999.65	36,850.97	2,563.35
PUBLIC SAFETY COMPLEX USDA @ 4.5% 38-Year Debt Final Payment Est.	07/15/2009	839,093.30	0.00	39,806.73	799,286.57	37,767.27
SCHOOL ROOF ESB Rate Set Annually Ban Expected 10-Year Term	07/16/2018	222,000.00	0.00	32,000.00	190,000.00	2,442.00
HIGHWAY TRUCK LOAN ESB @ 3.2% 5-Year Serial	03/09/2018	48,000.00	0.00	24,000.00	24,000.00	1,536.00
BROADBAND Adams Comm Bank @ 3.25% 15-Year Serial	10/01/2019	1,325,000.00	0.00	80,000.00	1,245,000.00	43,062.50
TOTALS		\$ 2,535,130.37	\$ 0.00	\$ 191,240.66	\$ 2,343,889.71	\$ 91,218.24

Tax Collector - as of June 30, 2022

Year of Tax	Type	Committed & Balanced	Tax Paid	Abate/ Exempt	Refunds	Tax Title	Balance Due
2011	Motor Vehicle	\$ 239.69	\$	\$	\$	\$	239.69
2011	Personal Prop	109.56					109.56
2012	Motor Vehicle	631.98					631.98
2012	Personal Prop	97.59					97.59
2013	Motor Vehicle	111.25					111.25
2013	Personal Prop	478.79					478.79
2014	Motor Vehicle	425.21					425.21
2014	Personal Prop	507.89					507.89
2015	Motor Vehicle	51.25					51.25
2015	Personal Prop	503.24					503.24
2016	Motor Vehicle	281.67					281.67
2016	Personal Prop	524.96					524.96
2017	Motor Vehicle	817.82			27.50		845.32
2017	Personal Prop	419.40	419.40				(18.25)
2018	Motor Vehicle	881.57	69.90				811.67
2018	Personal Prop	463.13	104.23				255.73
2018	Real Estate	4,661.14	3,323.82			1,337.32	0.01
2019	Motor Vehicle	1,604.19	614.33				989.86

Tax Collector - as of June 30, 2022 (continued)

Year of Tax	Type	Committed & Balanced	Tax Paid	Abate/ Exempt	Refunds	Tax Title	Balance Due
2019	Personal Prop	557.16					557.16
2019	Real Estate	23,691.36	16,952.82			4,343.07	2,395.47
2020	Motor Vehicle	5,144.81	3,812.97	452.04	452.04		1,332.15
2020	Personal Prop	11,308.45	10,666.54				641.91
2020	Real Estate	41,684.24	26,266.52			5,689.44	9,728.28
2021	Motor Vehicle	21,800.97	19,471.05	209.21	221.50		2,342.21
2021	Personal Prop	11,595.99	10,713.34				882.65
2021	Real Estate	75,050.50	56,591.87			2,202.18	16,256.45
2022	Motor Vehicle	111,602.93	104,059.12	3,111.33	2,423.34		6,879.55
2022	Personal Prop	98,249.61	96,340.15				1,909.46
2022	Real Estate	1,950,348.36	1,882,762.80	9,672.56	4,801.80	0.00	62,714.80
All	Water	55,831.11	27,058.27				28,772.84
TOTALS		\$ 2,419,675.82	\$ 2,259,227.13	\$ 13,445.14	\$ 7,926.18	\$ 13,572.01	\$ 141,260.35

Report of Vital Statistics for the Town of Cummington

July 1, 2021 – June 30, 2022

BIRTHS

September 7, 2021 Willow Marie Lynn Buckhout,
daughter of Nathan Keith Buckhout
and Mackenzie Starr Buckhout,
at Pittsfield, MA

December 6, 2021 Arlan Jaye Savoie,
son of Austin Thayer Savoie
and Amanda Jaye Savoie,
at Springfield, MA

January 14, 2022 Hazel Elizabeth Noel,
daughter of Jesse Lee Backes Noel
and Rebecca Anne Noel,
at Springfield, MA

January 19, 2022 Oakley Ryann Gamache,
daughter of Joshua Ryan Gamache
and Christina Marie Gamache,
at Northampton, MA

MARRIAGES

- September 5, 2021 Jonah Benjamin Sirota and Regina Simone Brady,
of South Pasadena, CA and White Plains, NY,
at 31 Harlow Road, Cummington, MA,
by Solemnizer, Jonathan Comisar
- May 6, 2022 Nicolo Francesco Gargano and Ashley Louise Kerzner,
of Virginia Beach, VA and Cummington, MA,
at Main Street Gazebo, Cummington, MA,
by Solemnizer, Bobby-Ann Higgins
- May 21, 2022 Taylor Stone Pichette and Shino Marta Yoshen,
both of Bellows Falls, VT
at 252 Prospect Street, Plainfield, MA,
by Solemnizer, David Sprague

DEATHS

- August 10, 2021 Donna C. Jordan, age 56,
of 110 Powell Road, at Cummington, MA
- August 24, 2021 Monica M. Vandoloski, age 80,
of 6 Potash Hill Ext. at Cummington, MA
- August 29, 2021 Gerald Douglas Meyers, age 86,
of 442 W Cummington Road, at Cummington, MA
- October 8, 2021 Janet R. Martin, age 81,
of 65 Main Street, at Cummington, MA
- November 8, 2021 Evadell L. Howes, age 91,
of 79 Fairgrounds Road, at Cummington, MA
- January 5, 2022 Edward Anthony McColgan, age 89,
of 472 W Cummington Road, at Cummington, MA
- March 29, 2022 Mary Owens Perry, age 69,
of 37 Clerk Road, at Cummington, MA
- June 16, 2022 Kurt Thomas Hudson, age 62,
of 312 Stage Road, at Cummington, MA

Special Town Meeting Minutes - January 20, 2022

This Special Town Meeting was called to order at 6:31 p.m. by Moderator Joshua Wachtel at the Community House on Main Street, with over our quorum of 15 (fifteen) registered voters present. Such is the Action taken under the Warrant:

Article 1: Motion was made and seconded to transfer the sum of \$10,000.00 from the Education Committee Account 001.122.5801.000 to the Berkshire Trail Building Account 001.302.5400.000 to fund an engineering design for the required fire suppression system needed for future use of the Berkshire Trail building. After some discussion, voted unanimously to approve.

**Motion was made, seconded,
and voted unanimously to
dissolve this meeting at 6:44 p.m.**

A true record of this meeting to the best of my knowledge.

Attest:

**Brenda A. Emerson-Camp
Cummington Town Clerk
January 24, 2022**

Special Town Meeting Minutes - April 22, 2022

This Special Town Meeting was called to order at 7:17 p.m. by Moderator Joshua Wachtel at the Community House on Main Street, with 16 registered voters present. Such is the Action taken under the Warrant:

Article 1: Motion was made and seconded and voted unanimously to transfer the sum of \$5,000.00 from the Assistant Town Clerk Salary Account 001.161.5100.0000 to the Town Clerk Salary Account 001.100.5100.0000.

**Motion was made, seconded,
and voted unanimously to
dissolve this Meeting at 7:18 p.m.**

A true record of this meeting to the best of my knowledge.

Attest:

**Brenda A. Emerson-Camp
Cummington Town Clerk
April 25, 2022**

Town of Cummington Annual Town Meeting

Friday, May 6, 2022

The Annual Town Meeting was called to order by Moderator Joshua Wachtel at 7:02 p.m. at the Pettingill Memorial Park, at 14 Main Street, with over the required town quorum. The present total was 33 registered residents, and 6 non-residents. This was the third year to have an outside Annual Town Meeting in the Town of Cummington due to COVID. In the past it was held at the Community House on 33 Main Street. The location was changed last minute, due to an increase in COVID cases regionally and locally. Attendees were encouraged to wear masks and practice social distancing.

Article 1: Motion was made, seconded, and voted unanimously to fix the salaries and compensation of all **Elected Officials** of the Town for Fiscal 2023, as provided in Section 108 of Chapter 41 of the Massachusetts General Laws, as follows:

Select Board, Chair	\$ 1,500.00
Selectman, 2	1,300.00
Selectman, 3	1,300.00
Assessor, Chair	1,200.00
Assessor, 2	1,100.00
Assessor, 3	1,100.00
Town Clerk	12,000.00
Moderator	100.00
Tree Warden	50.00
Board of Health, Chair	1,000.00
Board of Health, 2	500.00
Board of Health, 3	500.00
Vocational School Committee, Chair	40.00
Vocational School Committee, 2	15.00
Vocational School Committee, 3	15.00
Water Commissioner, Chair	500.00
Water Commissioner, 2	300.00
Water Commissioner, 3	300.00
TOTAL:	\$ 22,820.00
Constable	\$ 20.00/hr.
Mileage reimbursement for Town Officials	.55 cents/mile

Article 2: Motion was made, seconded, and voted unanimously to Raise and Appropriate the following amounts for the **General Government Accounts:**

Official Salaries	\$ 22,820.00
Administration General	5,500.00
Administration Various Officials	800.00
Town Counsel	10,000.00
Administration Select Board	17,200.00
Administration Finance Committee	150.00
Accountant Salary	20,000.00
Administration Accountant	6,039.00
Accountant Professional Services	6,000.00
Administration Assessors	4,556.00
Assessors Clerk	13,000.00
Assessor Consultant	5,500.00
Assessors Tax Maps	2,400.00
Treasurer's Salary	15,450.00
Administration Treasurer	6,400.00
Tax Collector Salary	12,875.00
Administration Tax Collector	9,275.00
Tax Title Expense	3,225.00
Tax Possession Expense	5,000.00
Administration Town Clerk	1,295.00
Assistant Town Clerk Salary	3,640.00
Election & Registration Salaries	3,012.00
Election & Registration Expense	894.00
Conservation Commission	250.00
Planning Board Expense	900.00
Zoning Board of Appeals	500.00

TOTAL GENERAL GOVERNMENT ACCOUNTS: \$ 176,681.00

Article 3: Motion was made, seconded, and voted unanimously to Raise and Appropriate the following sums to the following **Highway Department Accounts** and combined the Highway Vac, Holiday, Sick & Personal accounts into the Highway Salaries account into one account.

Highway Garage	\$ 14,000.00
Highway Administration	1,000.00
Highway General	110,000.00
Highway Tool & Machinery	80,000.00
Highway Salaries & Hwy Vac., Hol, & Sick	214,126.00
Highway Overtime	20,508.00
Winter Roads	80,000.00
TOTAL HIGHWAYS	\$ 519,634.00

Article 4: Motion was made, seconded, put-on hold so that we could hear from the Personnel in attendance. Leslie Blake-Davis Superintendent, who spoke a few words about how the school year is going for the students and staff. There were questions about how the Transportation for the students in CBRSD is less for Fiscal 2023. Greg Boino Director of Finance and Operations briefly explained. As discussed in the past, Brian Gilman talked about the lack of students enrolled in CBRSD. Working on some ways, the Town of Cummington can change the future for students living in the town. A motion was made, seconded, and voted unanimously to Raise and Appropriate the following **School & Libraries Accounts:**

CBRSD Operating Expense	\$ 653,498.00
CBRSD Capital Expense	46,487.00
CBRSD Transportation	9,460.00
Vocational Tuition	111,732.00
Vocational Transportation	45,360.00
Library Appropriation	8,100.00
TOTAL SCHOOLS & LIBRARIES:	\$ 880,637.00

Article 5: Motion was made, seconded, and voted unanimously to Raise and Appropriate the sum of **\$24,103.00** to the **Veterans Account.**

Article 6: Motion was made, seconded, put-on hold for Chief Michael Perkins to speak further about the Bridge Academy Program and new laws for certification for police training. There was a handout for people in the audience to look further into. There was also a question about the salary difference between the Fire Chief and Firefighter Stipend. After the quick discussion on salaries a motion was made, seconded, and voted unanimously to Raise and Appropriate the following for **Protection of Persons and Property Accounts:**

Police Department	\$ 16,000.00
Police Department Salaries	20,000.00
Police Chief Stipend	30,000.00
Police Training	7,000.00
F.D. / Forest Warden	25,395.00
Fire Chief Stipend	\$15,000.00
Firefighter Stipend	8,000.00
Building Inspector	12,200.00
Building Inspector Administration	500.00
Safety Complex	19,765.00
Emergency Manager Stipend	5,000.00
Emergency Management	1,300.00
Animal Control Officer Expenses	1,000.00
Animal Control Salary	3,200.00
Tree Account	6,000.00

TOTAL PROTECTION OF PERSONS & PROPERTY ACCOUNT **\$ 170,190.00**

Article 7: Motion was made, seconded to transfer \$49,717.00 from **Free Cash** and transfer \$3,377.00 from **Water Revenue** to the **Water Enterprise Fund** for a total of \$53,094.00 for operating expenses.

Motion made and seconded to transfer \$12,700.00 from **Water Revenue** to the **Water Enterprise Fund** for **Stipend and Wages**.

Motion made and seconded and voted unanimously to raise and appropriate the following amounts to the **Health and Sanitation Accounts**.

Fire Hydrant Assessment	\$ 9,500.00
Board of Health Operating	58,500.00
Board of Health Wages	25,500.00
Highland Ambulance	48,851.00

TOTAL HEALTH & SANITATION **\$ 208,145.00**

Article 8: Motion was made, seconded to transfer \$24,000.00 from **Free Cash** to the Highway Truck Loan and transfer \$768.00 from **Free Cash** to the Highway Truck Loan Interest.

Motion made and seconded to transfer \$25,000.00 from **Free Cash** to the CAT Loader Loan and transfer \$2,700.00 from **Free Cash** to the CAT Loader Loan Interest.

Motion made and seconded and voted unanimously to raise and appropriate the following amounts for **Debt and Interest Accounts:**

Safety Complex Loan	\$ 41,606.00
Safety Complex Loan Interest	35,968.00
School Roof Loan	32,000.00
School Roof Interest	741.00
Broadband Loan	80,000.00
Broadband Interest	40,463.00
Interest in Loans	5,000.00
TOTAL DEBT & INTEREST	\$ 288,246.00

Article 9: Motion was made, seconded to transfer 3,000.00 from the **Historical Commission** and raise and appropriate \$47,000.00 to the **Insurance and Bonds Account** for a total of \$50,000.00.

Voted unanimously to raise and appropriate the following amounts to the **Unclassified Accounts:**

Lawn Mowing	\$ 6,000.00
Community House	17,175.00
Phone / Internet	16,800.00
Information Technology (IT)	20,242.00
Town Reports	3,400.00
Council on Aging	2,000.00
Council on Aging Wages	3,360.00
Cummington Recreation	4,000.00
Contributory Retirement	87,452.00
Council of Governments	3,000.00
Unemployment Compensation	550.00
Medical Insurance	35,143.00
Medicare & Social Security	17,360.00
Audit	8,000.00
Lower Pioneer Valley Planning Commission	155.00
Reserve Fund	6,000.00
Berkshire Trail School Building	40,000.00
Animal Inspector	500.00
Cemetery Maintenance	8,000.00
TOTAL UNCLASSIFIED ACCOUNTS	\$ 329,137.00

Article 10: Motion made, seconded and voted unanimously to set the cap of \$10,000.00 for **Community House Revolving** and \$10,000.00 for the **Inspectors Revolving Accounts**.

Article 11: Motion made, seconded and voted unanimously to establish the **Water Department** as an **Enterprise Fund** effective fiscal year 2023.

Article 12: Motion made, seconded to pass unanimously to wait for funds from ARPA to help with removing and replacing the underground fuel storage tanks the sum of \$60,999.00 at the Highway Garage.

Article 13: Motion made, seconded and voted unanimously to transfer from Free Cash the sum of \$8,000.00 for the **Fire Department Capital** (3,500 turnout gear, 2,500 for portable radio and 2,000 for regional training).

Article 14: Motion made, seconded and voted unanimously after a quick hold. Joy Johns explained further as to why the parcel of land on West Cummington Road, to the Cummington Conservation Commission, which was already voted on needed to be written as Parcel B not Parcel A.

Article 15: Motion made, seconded and voted unanimously to authorize the **Board of Selectmen** to apply for Federal, State or other grants that may be available and to expend any money received.

Article 16: Motion made, seconded and voted unanimously in accordance with the Provision of Chapter 41, Section 4A of the General Laws to authorize the employment of the members of the Board of Selectmen, Selectmen by the Highway Department, the members of the Board of Health by the Health Department, the Water Commissioners by the Water Department, the Assessors by the Board of Assessors, the Historical Commission members by the Historical Commission and to fix the rate of \$18.00 per hr. As compensation for such employment; and to vote to pay the Highway Department employees hired by the Water Commissioners at their Highway Department rate of pay from the Water Department Account.

Article 17: Motion made, seconded and voted unanimously to accept any available funds relating to highways including without limitations so-called Chapter 90 type construction monies and further voted to authorize the Selectman to enter into contracts for the expenditure of the monies received.

Before the Town Meeting dissolved, Maureen Tumenas thanked the Fire Department for all their hard work. Most especially she was very thankful for when they helped her last fall when a tree fell down on her house.

**A motion was made, seconded
and voted unanimously to
dissolve this meeting at 8:00 p.m.**

This is a true record to the best of my knowledge.

Attest:

**Brenda Emerson-Camp
Cummington Town Clerk
May 23, 2022**

Annual Town Election Results - May 9, 2022

<p>Selectman for three years Kenneth L. Howes 42 Blanks 2</p> <p>Selectman for one year June M. Lynds 41 Blanks 2 Kalyan Water(write-in) 1</p> <p>Assessor for three years Joy M. Johns 40 Blanks 4</p> <p>Assessor for two years Karen L. Howes 43 Blanks 1</p> <p>Finance Committee two for three years Stephanie L. Bean 38 Blanks 6 Jill A. Figlozzi 40 Blanks 4</p> <p>Vocational School Committee for three years Robert C. Godfrey III 37 Blanks 7</p> <p>Trustee Bryant Library for five years Gregory Tessier 42 Blanks 2</p> <p>Water Commissioner for three years Todd M. Emerson 41 Blanks 3</p> <p>Constables two for three years Michael Perkins Jr. 41 Blanks 3 Sharon Cunningham 40 Blanks 4</p>	<p>Almoner of Charitable Funds for three years Bernard L. Forgea 40 Blanks 4</p> <p>Board of Health for three years James O. Wettereau 40 Blanks 4</p> <p>Clerk for one year Brenda A. Emerson-Camp 43 Blanks 1</p> <p>Commissioner of Trust Funds for three years Scott B. Keith 41 Blanks 3</p> <p>Moderator for one year Joshua Wachtel 38 Blanks 6</p> <p>Recreation Committee for three years Kristen M. Laney 42 Blanks 2 Geraldine Wilcox 41 Blanks 3 Nicole Wortis 42 Blanks 2</p> <p>Planning Board for five years James O. Wettereau 39 Blanks 5</p> <p>Municipal Light Plant Board for three years Scott B. Keith 42 Blanks 2</p>
--	--

Such are the results of this Annual Town Election

Attest:

Brenda Emerson-Camp
Town Clerk

May 12, 2022

Note 1: Being a town election and not a federal election all registered names that were written-in have been listed, with counts below 10.

Special Town Meeting Minutes - June 29, 2022

This Special Town Meeting was called to order at 7:00 p.m. by Moderator Joshua Wachtel at the Community House on 33 Main Street, with 18 registered voters present. Such is the Action taken under the Warrant:

Article 1: Motion was made, seconded, and voted unanimously to transfer from **Free Cash** the sum of \$51,000.00 to the **Stabilization Account**.

Article 2: Motion was made, seconded, and voted unanimously to transfer from **Free Cash** the sum of \$5,817.00 to the **Recreation Capital Account**.

Article 3: Motion was made, seconded, and voted unanimously to transfer from **Free Cash** the sum of \$2,500.00 to the **250th Celebration Account**.

Article 4: Motion was made, seconded, and voted unanimously to transfer from **Free Cash** the sum of \$10,000.00 to the **Cemetery Capital Account**.

Article 5: Motion made, seconded, and voted unanimously to establish the provisions of Chapter 44, Section 53 F-1/2 of the Massachusetts General Laws for the **Municipal Light Plant** as an **Enterprise Fund** effective fiscal year 2023.

Article 6: Motion made, seconded, and voted unanimously to transfer from the **Municipal Light Plant Enterprise Fund**. The Stipend and Wages \$16,000.00 and Expenses \$339,731.00 total of \$355,731.00. This transfer is from the **Municipal Light Plant** receipts to the **Municipal Light Plant Operating**.

Article 7: Motion made, seconded, and voted unanimously to transfer from **Free Cash** \$5,500.00 to the **Accountant's Expense Account**.

Article 8: Motion was made, seconded, and voted unanimously to set the fee for a demand notice for the payment of delinquent taxes, pursuant to M.G.L. Chapter 60, Section 15 of the Massachusetts General Laws at Fifteen (\$15.00) Dollars effective as of July 1, 2022.

**Motion was made, seconded, and
voted unanimously to dissolve this meeting at 7:06 p.m.**

A true record of this meeting to the best of my knowledge.

Attest:

**Brenda A. Emerson-Camp
Cummington Town Clerk
July 3, 2022**

Board of Assessors

Assessors Report

Fiscal year (FY) 2022 tax rate was set on December 8, 2021, at \$14.45 per \$1,000 of real and personal property value. This was a decrease of seventy-nine cents, down 5.2% from \$15.24. The Town of Cummington had a single tax rate that applied to residential, commercial, industrial, and personal property. The average single-family real estate tax bill increased by \$91, or 2.5%, going from \$3,681 (FY 2021), to \$3,772 (FY 2022). The average valuation of a single-family property (including house, outbuildings, and land) went up \$19,470, or 8%, going from \$241,560 (FY 2021), to \$261,030 (FY 2022). The raise and appropriate (R/A) increased 2%, or \$40,954.70, going from \$2,007,641.77 to \$2,048,596.55.

The Assessors worked with their consultant, Mayflower Valuations LTD, in doing the interim adjustment to values. The market analysis used sales between July 1, 2019, through June 30, 2021. The Assessors also worked with Mayflower in preparing for the upcoming recertification in FY 2023. As part of the preparation for the recertification, Form of Lists, and Income and Expense reports were mailed out during FY 2022.

In past years, the online and paper tax maps had been managed by MainStreetGIS, in FY 2022, MainStreetGIS was sold to CAI Technologies (formerly Cartographic Associates). The Assessors worked with CAI Technologies to ensure the Assessor maps continued to provide the public with information they have become accustomed to. The new program now works with smart phones and has additional layers. The tax map link can be found on the Assessors page of the town website. Please contact the Assessor's office if you would like a demonstration of how the new tax map site works.

Mark Bevan resigned as an Assessor at the end of his term. The Board would like to thank Mark for again dedicating his time to the Town of Cummington. We welcomed newly elected Assessor Karen Howes at the end of FY 2022, the Board is looking forward to working with her.

We encourage property owners to check out the Assessor's webpage at:
<https://www.cummington-ma.gov/Boards.php?4>.

As mentioned above, one of the best features is our GIS maps. There you can look at many different layers and views including parcel dimension text, zoning, tax exempt land, state owned land, contours, streams wetlands, Google Earth view, etc.

The Board continues to inspect properties to keep our assessment data up to date. Personal property will also be viewed along with our regular real property inspections. Due to COVID-19, the Board continued to do only exterior viewings on all property inspections. Please feel free to contact the Board of Assessors to schedule a viewing.

The Clerk's hours are Monday mornings from 9:30 a.m. -11:30 a.m., except on holidays when they will be held on Tuesday instead. The Board meets once a month; please contact the Assessors Clerk to find out when the next meeting will be. You can also check the town website for scheduled meeting dates and contact information.

We welcome all questions and comments.

Respectfully submitted,

Joy Johns
Chair and Clerk
Elliot Ring
Karen Howes

Assessor's Financial Report

RECAPITULATION

	Fiscal 2020	Fiscal 2021	Fiscal 2022
Appropriations voted for Fiscal Year	\$ 2,572,870.21	\$ 3,096,516.00	\$ 2,733,117.00
Appropriations voted for previous fiscal year after previous fiscal year tax rate was set			
	2,572,870.21	3,096,516.00	2,733,117.00
 Other Local Expenditures:			
Total Overlay deficit of prior years	0.00	0.00	0.00
Total Offsets	2,248.00	2,713.00	3,086.00
Other: Board of Health Deficit	-	-	5,977.09
TOTAL LOCAL EXPENDITURES	2,248.00	2,713.00	9,063.09
 State Assessments	1,705.00	1,510.00	1,390.00
County Assessments	-	-	-
Overlay	14,858.49	16,625.77	16,840.46
GROSS AMOUNT TO BE RAISED	2,591,681.70	3,117,364.77	2,760,410.55
 Estimated Receipts & Available Funds			
Estimated Receipts - State	232,513.00	232,223.00	233,507.00
TOTAL ESTIMATED RECEIPTS	232,513.00	232,223.00	233,507.00
 Local Estimated Receipts			
Motor Vehicle Excise	101,500.00	101,500.00	101,500.00
Penalties & Interest on Taxes and Excise	9,000.00	1,000.00	1,000.00
Payments in lieu of taxes	1,000.00	9,000.00	-
Trash Disposal Charge	20,000.00	20,000.00	20,000.00
Other Charges for Services	-	-	-
Fees	10,000.00	9,000.00	19,000.00
Rentals	1,000.00	1,000.00	-
Other Department Revenue	-	-	-
Licenses & Permits	10,000.00	10,500.00	10,500.00
Fines & Forfeitures	500.00		
Investment Income	500.00	500.00	500.00
Miscellaneous recurring	-	-	-
TOTAL LOCAL ESTIMATED RECEIPTS	\$ 153,500.00	\$ 152,500.00	\$ 152,500.00

Assessor's Financial Report (continued)

	Fiscal 2020	Fiscal 2021	Fiscal 2022
Other Revenue Sources			
Free Cash	\$ 170,504.63	\$ 250,000.00	\$ 198,307.00
Other Available Funds	108,282.58	475,000.00	127,500.00
Overlay Surplus	-	-	-
TOTAL OTHER REVENUE SOURCES	278,787.21	725,000.00	325,807.00
TOTAL ESTIMATED RECEIPTS AND OTHER REVENUE SOURCES	664,800.21	1,109,723.00	711,814.00
NET AMOUNT TO BE RAISED (Gross amount to be raised minus Total Estimated Receipts and Available Funds)	1,926,881.49	2,007,641.77	2,048,596.55
TOTAL PERSONAL PROPERTY VALUATIONS	5,154,560.00	5,327,810.00	6,799,280.00
TOTAL REAL PROPERTY VALUATIONS	126,015,044.00	126,407,214.00	134,972,107.00
TOTAL PERSONAL & REAL PROPERTY VALUATIONS	131,169,604.00	131,735,024.00	141,771,387.00
TAX EXEMPT VALUATION	24,612,500.00	24,609,900.00	25,425,600.00
Tax Rate per 1,000.00 Valuation by Class			
Class I - Residential	\$ 14.69	\$ 15.24	\$ 14.45
Class II - Open Space	14.69	15.24	14.45
Class III - Commercial	14.69	15.24	14.45
Class IV - Industrial	14.69	15.24	14.45
Class V - Personal Property	\$ 14.69	\$ 15.24	\$ 14.45

FY 2022 Assessor Community Information

SOCIOECONOMIC

Billing Cycle	Semi-Annual	
Form of Government	Open Town Meeting	
School Structure	No data	
Population	843	2022
Population Density	36	2020
Land Area	22.90	2009
Total Road Miles	61.19	2018
DOR Income Per Capita	31,280	2019
State Average Income Per Capita	48,030	2019
EQV Per Capita	164,975	2020
State Average EQV Per Capita	202,012	2020

FY 2022 TAX RATE DATA

	Assessed Value by Class	Tax Rates by Class	Tax Levies by Class
Residential	123,137,294	14.45	1,779,334
Open Space	0	0.00	0
Commercial	10,226,613	14.45	147,775
Industrial	1,608,200	14.45	23,238
Personal Property	6,799,280	14.45	98,250
Total Assessed Value	141,771,387		2,048,597
R/O as a % of Total	86.86%		86.86%
CIP as a % of Total	13.14%		13.14%

Average Single Family Tax Bill

Total Single Family Value	87,966,900
Single Family Parcel Count	337
Average Single Family Value	261,029
Residential Tax Rate	14.45
Average Single Family Tax Bill	3,772
Average State SFTB	6,719

Commercial, Industrial & Personal Property (CIP) Shift

CIP Value	18,634,093
Total Value	141,771,387
Lowest Residential Factor Allowed	0.92434
Max CIP Shift	1.50
Residential Factor Selected	1.00
CIP Shift	1.00

Proposition 2½ Levy Capacity

New Growth Applied to Levy Limit	17,550
Override	0
Debt Excluded on the DE-1	252,307
Maximum Levy Limit	2,401,366
Excess Levy Capacity	352,769
Excess Levy Capacity as % of Max Levy	14.69%
Levy Ceiling	3,544,285
Override Capacity	1,395,226
Override Capacity as % of Levy Ceiling	39.37%

OUTSTANDING RECEIVABLES

Outstanding Receivables R/E 2021	75,051
Outstanding Receivables R/E 2020	41,684
Outstanding Receivables R/E 2019	23,691
Outstanding Receivables R/E 2018	4,661
All Other Outstanding Receivables R/E	0
Deferred Property Taxes	0
Taxes in Litigation	0
Tax Liens/ Tax Title	30,152
Tax Foreclosures / Possessions	4,277

FY 2022 REVENUES

	Revenues by Source	Revenues as a Percent of Total Budget	Revenues Per Capita
Tax Levy	2,048,597	74.21%	2,471
State Aid	233,507	8.46%	282
Local Receipts	152,500	5.52%	184
Enterprise Funds	0	0%	0
CPA	0	0%	0
All Other	325,807	11.80%	393
Total Budget	2,760,411		

FY 2021 EXPENDITURES

	General Fund Spending by Function	General Fund Spending as % of Total	General Fund Spending Per Capita
General Government	185,443	8.10%	224
Police	49,876	2.18%	60
Fire	91,792	4.01%	111
Other Public Safety	37,476	1.64%	45
Education	881,383	38.51%	1,063
Public Works	506,204	22.12%	611
Human Services	101,390	4.43%	122
Culture & Recreation	12,140	0.53%	15
Fixed Costs	163,284	7.13%	197
Inter-Government	1,845	0.08%	2
Other Expenses	0	0.00%	0
Debt Service	258,037	11.27%	311
Total Expenditure	2,288,870		

OTHER FINANCIAL INDICATORS

Reserve Funds

Free Cash Amount as of 7/1/2021	185,008
FY2021 Stabilization Fund	902,310
FY2021 Special Purpose Stabilization Fund	0

Debt

FY2021 Total Debt Service	246,222
FY2021 Outsanding Debt	2,713,357
FY2021 Debt as % of Budget	7.90%

Bond Ratings

Moody's Bond Rating
Standard & Poors Bond Rating

Board of Health

Annual Report for FY 2022

BOH Activities for Fiscal Year 2022
(July 1, 2021 through June 30, 2022)

This was another year which was still very influenced by the COVID-19 pandemic. The Board of Health (BOH) acquired 200 COVID-19 tests kits for distribution to Cummington residents. The cost of the kits was covered at no cost to residents by State and Federal funds.

We again earned praise from the State for the overall condition of the station. We continue to be the Town within the HRMC which receives the largest amount of grant funding. This grant money is used toward furtherance of our recycling and operations, The transfer station continues to receive high marks for its operation. Well done staff!

The BOH acquired compost bins, via an HRMC referred grant that cost the residents only \$25.

The BOH has purchased a cover for the Construction Dumpster. Having a cover will allow us to keep the dumpster at the Transfer Station year round.

Respectfully submitted

James Wettereau	
Chair	2022
Jack Earls	2024
Judith Bogart	2023

Bryant Free Library

Total number of patrons	514
Total circulation of library materials	874
Interlibrary loans	21
Acquisitions	95
Periodical subscriptions	14

Here at the BFL in FY22 we saw, as did much of society, a return to greater normalcy following the disruptions of the pandemic. We were also able to address several important issues.

The first was a significant drainage problem at the rear of the library. A natural bowl on the lawn, addressed long ago by the addition of a culvert to the north, was no longer draining in that direction. Under certain conditions water coming off the lawn, along with rainwater from the back roof, were running into the cellar. Tom Marcoux removed the long-clogged culvert and sculpted the landscape to allow natural drainage in that direction without setting-up future problems that re-installing a culvert would lead to. The addition of an underground plastic moisture barrier that directs the water away from the building where it can naturally drain to the north have left us with a dry cellar at all times.

While he was here, Tom also replaced the three crushed paving stones in the walkway alongside of the building, the result of the regrettable decision by a Triwire employee to drive his heavy truck onto them in October of 2020. Both projects turned out great and we thank Tom for his excellent work.

When we had the library furnace serviced, it was determined that the time had come to replace it. We had been anticipating this for several years, and had set aside funds received from State Aid for that purpose. A new, efficient Thermopride furnace was installed, marking the second time since I began in 1997 that the BFL received a new furnace at no expense to the taxpayers. In 2000, when the library required a new furnace, former residents George and Barbara Racz had generously paid for it.

Additionally, Murray Solomon reglazed, repainted, and added modern hardware to the cellar windows at the BFL, and we thank him.

Respectfully submitted,

Mark DeMaranville
Librarian

Building Department

Annual Report Fiscal Year 2022

The Inspector of Buildings reports that for Fiscal Year 2022 seventy (70) Building Permits were issued having a total construction value of \$1,832,254.00.

Window/Door Replacement	8
Additions	4
Renovations	11
PV Solar Installation	9
Wood/Pellet Stove	12
Certificates of Inspection	2
Re-roof	7
Weatherization	7
General Repair	10

Building Permit Fees collected \$ 10,630.00

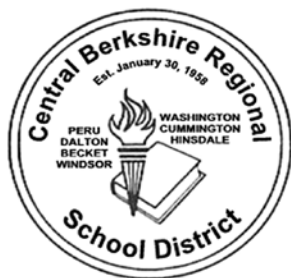
The Building Department currently serves the town with office hours Tuesday mornings from 8:45 – 10:15 a.m., with inspections generally on Tuesdays and Wednesdays. Other times may be available based on schedule and emergency circumstances.

I would like to thank all our mostly volunteer departments for their continued dedication and cooperation to make this department run smoothly. It is my goal to be available, fair, and impartial in the enforcement of the Building Code and Zoning Bylaws. Please feel free to call anytime or to drop in with any questions.

Respectfully submitted,

Jason Forgue
Inspector of Buildings

Central Berkshire Regional School Committee



Fiscal Year 2023 Operating & Capital Budgets

Adapted March 10, 2022

MESSAGE FROM THE SUPERINTENDENT

The 2023 fiscal year budget has been developed with a focus on providing high quality educational student and staff learning opportunities, while simultaneously carefully monitoring potential increases. I am confident that the budget we have developed has met our goals, and keeps us providing equitable educational opportunities for all Central Berkshire students.

Last year's fiscal year 2022 budget prioritized a tiered learning infrastructure with a focus on supporting students that had experienced varied learning models. Educational resources, professional development, and instructional delivery (to include social and emotional learning) were adjusted to include flexible models of tiered student intervention around an accelerated instructional framework. The budget we currently have in place has allowed us to create and maintain systems and structures that are strategic and efficient toward inclusive instructional delivery. It has kept us on the pathway around Universal Design for Learning, and embedded Professional Development, and Instructional Coaching.

This period of time has been unique around allocation of resources due to the pandemic. We have been fortunate to receive COVID relief grant funding that has been delegated for resources to include upgrades to building HVAC systems, PPE supplies, health and safety resources, and additional teaching and learning support. It is our intention to ensure that our operational costs contain the essential components toward providing exceptional educational opportunities in order to plan for a fiscally responsible future in the absence of this grant funding.

Respectfully,

Leslie Blake-Davis
Superintendent of Schools

SCHOOL COMMITTEE MEMBERS

Dr. Barbara Craft-Reiss, Chair

Becket

845-489-2441

bcraftreiss@cbrsdk12.org

Mr. Richard Lacatell, Vice Chair

Dalton

413-684-3096

dick.lacatell@twc.com

Mr. Art Alpert

Becket

917-757-5773

aalpert@cbrsdk12.org

Dr. Amy Gelinis

Dalton

413-358-5017

agelinis@cbrsdk12.org

Mr. John Bartels, Jr.

Dalton

413-684-2526

jbartell1@nycap.rr.com

Mrs. Ellen Lattizzori

Dalton

413-842-5242

elattizzori@cbrsdk12.org

Mr. Michael Case

Washington

413-281-4333

cmmcase@gmail.com

Ms. Elizabeth Lounsbury

Windsor

814-602-7288

elounsbury@cbrsdk12.org

Mr. Robert DiFazio

Dalton

413-770-6791

rdifazio@cbrsdk12.org

Mr. Richard Peters

Hinsdale

413-655-0129

rpeters@cbrsdk12.org

Mrs. Bonny DiTomasso

Peru

413-655-4511

bdiTomasso@cbrsdk12.org

Mr. David Stuart

Hinsdale

413-446-8097

dstuart@cbrsdk12.org

Dr. H. Jake Eberwein

Dalton

413-329-4339

jeberwein@cbrsdk12.org

Mrs. Nicole Tucker

Dalton

413-443-3305

ntucker@cbrsdk12.org

Mr. Todd Emerson

Cummington

413-588-8062

temerson@cbrsdk12.org

DISTRICT CONTACT INFORMATION

Superintendent of Schools
Leslie Blake-Davis
lblakedavis@cbrsd.org
413-684-0320

Director of Finance & Operation
Gregory Boino
gboino@cbrsd.org
413-684-0320

Director of Student Services
Nathan Loux
nloux@cbrsd.org
413-655-0146

Food Service Director
John Tranfaglia
jtranfaglia@cbrsd.org
413-684-0780

Director of Technology
Joseph Stergis
jstergis@cbrsd.org
413-684-0780

Building & Grounds Manager
Jason Dion
jdion@cbrsd.org
413-684-0320

Becket Washington Elementary
Principal: Mary Kay McCloskey
mmccloskey@cbrsd.org
413-623-8757

Kittredge Elementary
Principal: Kathy Buckley
kbuckley@cbrsd.org
413-655-2525

Craneville Elementary
Principal: Annie Leonard
aleonard@cbrsd.org
413-684-0209

Nessacus Regional Middle
Principal: John Vosburgh
jvosburgh@cbrsd.org
413-684-0780

Wahconah Regional High
Principal: Aaron Robb
arobb@cbrsd.org
413-684-1330





ENHANCEMENT TO THE CBRSD EDUCATIONAL MODEL

The FY 2023 Budget accomplishes three goals:

- 1 **Creating and maintaining systems and structures that efficiently and effectively** provide opportunities for equitable academic, social and emotional learning. This will be accomplished through the utilization of comprehensive resources, professional development, and a tiered instructional approach as outlined in the Fall 2021 State of the District Report.
- 2 **Developing a fiscally responsible** budget that strategically takes into account closely monitored increases and the impact to taxpayers.
3. **Managing systems and structures that oversee the impact of COVID-19** to include allocation of resources for unfinished learning and safety and wellness.



OPERATING BUDGET REVENUE SOURCES

The Central Berkshire Regional School District (CBRSD) has developed the FY 2023 Operating Budget based upon the educational strategic plan developed to meet the needs of our students and maintain the quality of our schools. The revenue sources that support these expenditures are detailed in the chart below. The operating budget request of \$29,084,048 represents an increase of 2.54%, or \$719,656.

State Aid	FY 2022 Adopted	FY 2023 Adopted	Variance	% Change
Ch 70	8,810,000	8,862,822	52,822	0.60%
Ch 70 Contingency	250,000	250,000	-	0.00%
Ch 71 (Transportation)	600,000	708,382	108,382	18.06%
Charter School Reimburse	43,601	75,000	31,399	72.01%
Total State Aid	9,703,601	9,896,204	192,603	1.98%
Local Revenue	FY 2022	FY 2023	Variance	% Change
Interest	50,000	35,000	(15,000)	(30.00%)
Medicaid Reimbursement	135,000	135,000	-	0.00%
Miscellaneous	5,000	5,000	-	0.00%
Excess & Deficiency	1,163,898	1,194,967	31,069	2.67%
School Choice	200,000	-	(200,000)	(100.00%)
Transportation Revolving	600,000	700,000	100,000	16.67%
Total Local Revenue	2,153,898	2,069,967	(83,931)	(3.90%)
Town Assessments	FY 2022	FY 2023	Variance	% Change
Becket	2,392,842	2,520,651	127,809	5.34%
Cumington	651,663	662,958	11,295	1.73%
Dalton	8,584,749	8,885,634	300,885	3.50%
Hinsdale	2,466,553	2,568,569	102,016	4.14%
Peru	878,291	883,912	5,621	0.64%
Washington	729,950	761,459	31,509	4.32%
Windsor	802,845	834,694	31,849	3.97%
Total Town Assessments	16,506,893	17,117,877	610,984	3.70%
TOTAL	28,364,392	29,084,048	719,656	2.54%

OPERATING EXPENDITURES BY CATEGORY

CATEGORY	FY 2022 BUDGET	FY 2023 BUDGET
Central Administration (School Committee, Superintendent, Business, Legal)	774,433	888,693
Technology	432,500	452,765
District Wide (Transportation etc.)	2,341,343	2,537,254
Instructional (Elementary, Middle, High)	9,702,708	9,444,467
Special Education	4,375,293	4,373,751
Student Support Services (Library, Guidance, Health)	968,759	963,045
Athletics/Student Activities	340,791	340,791
Operation & Maintenance	2,297,721	2,361,595
Property, Liability, Unemployment Insurance	323,302	353,302
Benefits (Employee & Retiree Insurance & OPEB Trust)	6,807,542	7,368,385
TOTAL	28,364,392	29,084,048

Total FY23 Budget: 79% = Salaries & Benefits
21% = Other Operational



TOWN ASSESSMENTS: FY 2023 OPERATING BUDGET

Town	FY 2022	5 Year	FY 2023	Budget	FY 2023	Variance	%
	Assessment	Enrollment Average %	Required Local Contribution (set by State) (d)	Balance Assessment (f)	Total Town Assessment (d + e + f)		
BECKET	2,392,842	9.95%	1,976,155	58,882	2,520,651	127,809	5.34%
CUMMINGTON	651,663	1.60%	575,479	9,460	662,958	11,295	1.73%
DALTON	8,584,749	61.44%	5,522,188	363,721	8,885,634	300,885	3.50%
HINSDALE	2,466,553	12.53%	1,882,635	74,177	2,568,569	102,016	4.14%
PERU	878,291	6.60%	522,550	39,078	883,912	5,621	0.64%
WASHINGTON	729,950	3.96%	544,805	23,429	761,459	31,509	4.32%
WINDSOR	802,845	3.93%	619,675	23,252	834,694	31,849	3.97%
TOTAL	16,506,893	100%	11,643,487	591,999	4,882,391	610,984	3.70%

Enrollment:

Date	Becket	Cummington	Dalton	Hinsdale	Peru	Washington	Windsor	Total	Other*	Grand Total
Oct. 1, 2017	138	28	833	172	98	50	60	1,379	235	1,614
Oct. 1, 2018	140	26	838	171	91	53	59	1,378	225	1,603
Oct. 1, 2019	124	18	816	161	86	58	50	1,313	253	1,566
Oct. 1, 2020	133	17	823	169	87	53	43	1,325	214	1,539
Oct. 1, 2021	131	18	804	166	80	51	51	1,301	241	1,542
5 Year Total	666	107	4,114	839	442	265	263	6,696	1,156	7,852
5 Year Average	133	21	823	168	88	53	53	1,339	231	1,570
FY23%	9.95%	1.60%	61.44%	12.53%	6.60%	3.96%	3.93%	100.00%		

*Other: School Choice and State Wards

TOWN ASSESSMENTS: FY 2023 CAPITAL BUDGET

Project / Final Payment	BECKET		CUMMINGTON		DALTON		HINSDALE	
	Students	Assessment	Students	Assessment	Students	Assessment	Students	Assessment
Craneville / MSBA Roof	1	141	3	423	331	46,698	6	847
Becket Washington Reno	58	95,063	0	0	2	3,278	2	3,278
WRHS Renovation	32	7,063	10	2,207	271	59,815	58	12,802
WRHS Building Project	32	140,343	10	43,857	271	1,188,522	58	254,371
FY 2023 Assessment		242,610		46,487		1,298,313		271,298
FY 2022 Assessment		231,638		42,389		1,366,667		274,845
Variance FY 2023 / FY 2022		10,972		4,098		(68,354)		(3,547)

Project / Final Payment	PERU		WASHINGTON		WINDSOR	
	Students	Assessment	Students	Assessment	Students	Assessment
Craneville / MSBA Roof	1	141	0	0	22	3,104
Becket Washington Reno	0	0	17	27,863	0	0
WRHS Renovation	24	5,297	21	4,635	14	3,090
WRHS Building Project	24	105,257	21	92,099	14	61,399
FY 2023 Assessment		110,695		124,597		67,593
FY 2022 Assessment		121,263		109,001		73,080
Variance FY 2023 / FY 2022		(10,568)		15,596		(5,487)

DEBT SERVICE PROJECTIONS

PROJECT	FINAL PAYMENT	TOTAL BALANCE DUE	
Becket Washington Renovation	FY 2025	Principal	345,000
		Interest	29,066
		374,066	
Craneville MSBA Roof	FY 2023	Principal	50,000
		Interest	1,325
		51,325	
WRHS Doors	FY 2029	Principal	470,000
		Interest	75,125
		545,125	
WRHS Building Project	FY 2047	Principal	32,185,000
		Interest	14,861,150
		47,046,150	
		Principal Only	33,050,000
		Interest Only	14,966,666

Balances shown as of June 30, 2022



Thank you to all Central Berkshire Regional School District
member towns for your continued support.

**Becket, Cummington, Dalton,
Hinsdale, Peru, Washington, Windsor**

Complete Final Maintenance & Operating Budget, Capital Budget,
and Presentations are available online on the school district website:

http://www.cbrsd.org/district_information/finance_and_operations

Cummington Council on Aging

July 1, 2021 – June 30, 2022

The Cummington Council on Aging makes available programs and services to those who are 60 and over (347 people) and their families, as well as connects our older residents to services offered throughout the region. Funding comes from the Massachusetts Executive Office of Elder Affairs, the Town of Cummington, generous donations from our community, and other grants such as through Highland Valley Elder Services. The Cummington COA belongs to the Northern Hilltowns Consortium of COAs, as well as the Massachusetts Councils on Aging.

During fiscal year 2022, we resumed many programs, including our twice weekly Healthy Bones and Balance exercise class and coffee hour, weekly needlework group, and every-other-month foot care clinic. The “Living Fully, Aging Gracefully and Befriending Death” group continued its monthly meetings. We managed lending programs of various supplies and equipment, including medical equipment, folding pedal exercisers, weight sets, and Chromebooks.

During this year, we also offered programming on Elder Law issues, distributed farmers market coupons, and held various social gatherings at Pettengill Park. We continued to help people access rides through the Hilltown EasyRide van program that is run by the Hilltown CDC.

We started a few new programs as well. We offered a weekly acrylic painting class, which culminated in an art show where the students displayed their work at the Community House. We also provided monthly boxed meals, prepared by Highland Valley Elder Services, which quickly increased to twice each month due to its popularity.

A monthly newsletter continues to provide information to residents on both the local and regional level. It is available via mail or email to all in Cummington who are 60 and over. We make every effort to keep our newsletter recipient list up-to-date, but if for some reason you are not receiving it, please let us know.

You are always welcome to reach out to the COA at 634-2262 or email croumeliotis@cummington-ma.gov with a request for a service, offer of a medical equipment donation, suggestion for a program, offer to volunteer for our board or to lead a program, or any other concern or question you may have.

Lastly, we are grateful to the Town for the use of office space in the Community House and use of the conference room and kitchen. We appreciate the many services the town provides that enables us to best serve our older population.

Respectfully submitted,

Chrisoula Roumeliotis
Coordinator

Board of Directors

Elliot Ring
Chairman (through June 2022)

Ann Eisenhower
Recording Secretary &
Foot Care Coordinator

Gail Roberge
Treasurer

Kathleen Knox
(through August 2021)

Worth Noyes

June Lynds
(as of March 2022)

Finance Committee

The Town of Cummington Finance Committee provides oversight of the Town's budget. The committee works closely with the Select Board, Department heads and the Town Accountant to create a budget that is presented to the Town voters at its annual meeting for discussion and approval.

Although most attention is given to the Town's operating budget at town meeting, the complete budget for the Town has other components besides the operating budget. Additional expenses consist of state and county assessments, purchases approved on Town meeting floor, and funding of the MLP and Water enterprise funds which were created this year. Our revenue comes from state aid, local receipts, property taxes, and free cash used to balance the budget.

In the past all budget requests prepared by department heads (87 requests plus enterprise funds) were done the old-fashion way by hand with pen and paper. Thanks to Maureen Tumenas the entire process has been upgraded to electronic technology. This was no small task as she created the entire process and trained anyone who was having trouble adapting. This took an enormous amount of time to develop. I would like to recognize Maureen for this very important undertaking to modernize the process. This was all done on her own personal time without any compensation. This is a perfect example of what it takes to make a small town run on a daily basis. It's called **VOLUNTEERISM**. We would like to thank all department heads for their help in adapting to this new system and all their hard work in their day to day roles in keeping the Town running.

We have tried to keep the tax rate stable and will continue to do so. When COVID hit the world it not only affected our personal health it did a job on our economy. Your tax rate is the result of the amount of money it takes to run the town and the evaluation of the property you pay taxes on. During COVID the property values skyrocketed and continue to do so.

The Finance Committee has a reserve fund of \$6,000, which can be used in an emergency for any unforeseen expense that may arise during the year. We are happy to report again this year, due to their close monitoring of their budgets, the department heads did not request any transfers (great job).

We are fortunate to have a strong Stabilization Fund balance, however we still face several large expenses in the near future (Berkshire Trail School, Hwy truck, Fire truck). We will continue to plan for these and other expenses all the while trying to keep Cummington an affordable place to call home.

Dennis Forgea Chair	Allan Kidston Treasurer	Jill Figlozzi	Scott Keith
Maureen Tumenas Secretary	Josh Wachtel Moderator	Stephanie Bean	June Lynds

Fire Department

FY22 started out by having a few of our normal summer events return - the Mass Ren Faire and the Cummington Fair. Both events were planned with safety protocols in place, and were well attended and successful. The Cummington Fire Department would like to thank all of our mutual aid partners that allow us to provide coverage at these events and to our community. Thank you Plainfield FD, Goshen FD, Chesterfield FD, Ashfield FD, Worthington FD, Hawley FD, Windsor FD, Savoy FD, Williamsburg FD, and Huntington FD.

Cummington FD responded to 154 calls for service during FY22. Calls varied in nature from medical, motor vehicle accidents, fire alarms, mutual aid, safety hazards, search and rescue, chimney fires, and luckily very few structure fires.

The Cummington FD responded mutual aid to the Town of Windsor for a structure fire on February 15th at 4:10 am. Cummington was requested to send a tanker and an engine for station coverage. The crew with the tanker made several trips to help supply the scene with water. The engine crew ended up establishing a water fill site at the Windsor fire station to fill all tankers. This was a challenge as the temp was 4 below zero and windy! We also deployed one of our portable heaters to the fill site to keep our engine from freezing up during filling operations. Unfortunately, even with all of our efforts the home was unable to be saved. All fire personnel worked extremely hard and all went home safely.

We had a very successful open burning season (January 15 to May 1). 82 permits were issued with no out of control fires. Thank you to all who called or texted to get your permits.

The Hilltown Fire Departments began a first ever Rapid Intervention Team (RIT) class this year. The class consisted of 6 evening classes 6:30 pm to 10-10:30 pm and 1 full day Saturday 9 am-3 pm. Cummington Firefighters (FF) Michael Cunningham and Austin Savoie attended and completed the course. The course is very physically demanding, teaching these FF to rescue trapped or injured FF. They also learn skills to save themselves in difficult and dangerous situations. The plan is to keep running the course at least once each year to train new members to the RIT team but to also have previous members assist in the teaching. Thank you Mike and Austin!

Along with the RIT class the Hilltown Fire Departments are training more as group than in previous years. This has been helping us as we are using mutual aid more and more. Watching these FF from multiple towns work together on a scene like they are a single dept is amazing. Thank you for all the time you spend training!

Respectfully submitted,
Adam Dragon
CFD Chief

Highland Ambulance EMS

2022 Annual Report

Our call volume at Highland Ambulance has continued to increase at a fairly consistent rate. This is due in large part to our aging population as well as COVID, which continues to play a role in our numbers. Our new ambulance is performing well and we are in the process of ordering our next vehicle. By ordering now, we will save both money and time as ambulances are back-ordered and hard to come by. With the support of our towns' capital assessment fund and the donations from our citizens, we have a lot of the money we will need to move forward with this purchase.

As with most things, prices continue to go up, but with community support we are able to continue to provide the highest level of care that our communities need and deserve. When you call 911 we will be there to answer your call.

Operations

Highland Ambulance is the primary ambulance service provider for the towns of Ashfield, Chesterfield, Cummington, Goshen, Plainfield, and Williamsburg. Highland also provides primary back-up in the town of Worthington in support of Hilltown Ambulance of Huntington. Paramedics are on duty at Highland's station in Goshen from 6:00 a.m. until midnight seven days of the week. During the hours of midnight to 6:00 a.m., Highland is staffed with Basic EMTs and Paramedics are dispatched if required. Highland's active roster as of June 30, 2022, consisted of 21 members: 10 Paramedics and 11 EMTs. Our Service Director and Assistant Service Director are full-time paramedics, and we are looking to hire one full-time paramedic to solidify our staffing pattern.

Highland's affiliate medical direction is provided by Cooley Dickinson Hospital. Dr. Peter Morse is our current Medical Director.

Mission

The mission of Highland Ambulance EMS, Inc., is to provide the full range of emergency medical services to our member communities. These services include:

- Providing training and certification for first responders.
- Developing and practicing emergency response plans with the schools and camps in member towns.

- Conducting health and safety classes for the schools.
- Working with the Massachusetts Emergency Management Agency (MEMA), the Federal Emergency Management Agency (FEMA), and Homeland Security to develop emergency response plans for member towns.
- Providing mutual aid and paramedic intercept services to the neighboring communities.
- Providing standby service for major emergencies such as structure fires.
- Providing standby service for major community events such as the Chesterfield Parade, the Ashfield Fall Festival, and the Cummington Fair.
- Responding to all 911 calls that may require emergency medical services.
- Providing CPR programs to community members.

Emergency Responses

During FY 21/22, Highland responded to 1,001 emergency calls. These calls are broken down by town:

Ashfield	248	Chesterfield	95
Cummington	104	Plainfield	81
Goshen	112	Williamsburg	287
		Other: Mutual Air Requests	74

Training

- The following is a partial list of special training events held:
- Paramedic and Basic EMT recertification classes
- CPR
- First Responder classes
- Surgical Airway class
- Domestic Violence training
- Scene Roles and Responsibilities
- 12-lead ECG training
- Advanced Cardiac Life Support
- Ambulance Equipment training.

Community Involvement

Here are some of the ways Highland participated in our communities in support of them:

- Ashfield Fall Festival
- Chesterfield 4th of July Parade
- School Safety Programs
- Junior Olympics
- Chesterfield Gorge Road Race

Operating Expenses in FY 21/22:\$ 828,734.75

Operating Fund:	\$ 148,781.67
Ambulance Fund:	21,279.55
Memorial Fund:	45,620.57
Dresser Fund:	4,104.49
Donations:	\$ 272,288.36

Our six towns contributed \$430,021.88 of our total operating budget, based upon town assessments. The balance came from billings to insurance companies, Medicare, Medicaid, and generous contributions.

Respectfully submitted,

Highland Ambulance Board of Directors:

Ashfield	Pat Thayer
Ashfield At Large	Douglas Mollison
Chesterfield	Spencer Timm
Cummington	Amanda Savoie
Cummington At Large	Bernard Forgea
Goshen:	Cassandra Morrey
Goshen At Large	Nathan Rosewarne
Plainfield	Edward Morann
Williamsburg	Denise Banister

Historical Commission

Annual Report for July 2021 - June 2022

Due to COVID concerns, the Kingman Tavern Museum was closed during the summer of 2021, but we were open for special tours. We did do several special tours - one to the Gurney Family. The Gurney family added to the many items that they have given to the museum. One very interesting piece is a patented early washing machine. We now have a great collection of various early washing machines in the barn. Thanks to the Gurneys for all the donations that they have given the museum over the years.

Just because the museum was closed does not mean that we were not busy. Leslie Keller has worked continuously helping people find more information on their ancestors. She has completed entering in all the graves in Cumington on the website, findagrave.com, often with accompanying photos and items found in our family files. Thank you, Leslie, for your hard work on this.

Another thanks to Larry Slezak who retired as a commissioner after many years of service. Larry was in charge of buildings and grounds. He worked very hard in getting the Old Parsonage renovated, plus many other projects including barn windows, and keeping water and critters out of the basement of the Kingman Tavern building. We will miss him. Mike Daniels is now in charge of buildings and grounds.

Chris Laney has joined as a new commissioner. He is a professor of history at Berkshire Community College. He has helped us apply for a consult by the Roving Archivist, who will help us learn how to better preserve our archives and make them more accessible to the public.

We also visited the Town Vault which is in deplorable shape. We are hoping that what we learn from the Roving Archivist will help us advise the Town on how to safely transfer and clean the documents that are getting moldy. We may end up helping the Town seek their own grant for the Roving Archivist.

We also want to thank Mike Melle for installing the Headless Horseman on the lawn in front of our barn. With the big light that Larry Slezak gave us, it was very dramatic for Halloween. We hope to collaborate with him in the future.

We would also like to thank our William Wells Streeter Scholarship award recipient, West Williams, for his excellent essay on the history of Cummington Schools. We wish West the best in his future studies.

We also were consulted concerning the future bridge/culvert over the Swift River on Stage Road. We had a great little field trip to look at the old abutment and gave our permission to move forward. We did ask if while they were digging to let us know if they find anything interesting. The current road is approximately where the old dam was.

Carla Ness
Chair
Cummington Historical Commission.

Municipal Light Plant Board

Annual Report Fiscal Year 2021-2022

- **Emergency Broadband Program (EBBP):** The town hot spot is no longer active, but the Select Board was able to keep the equipment.
- **Municipal Network:** Mike worked with Haas Networks and several companies to order required equipment. The equipment was not expected to be available until 2023, making it necessary to reach out to Whip City and other companies. By April, 2022, Community House (CH) and Safety Complex (SC) were wired.
- **Finances/Budget:** 10% of income for contingency in the operating budget, \$1,500 per mile. \$70,000 in maintenance; depreciation – 3% of 1.8 million, \$54,000 a year; \$169,000 for electronics. The estimate is 7 – 10 years for electronics and 30 - 40 years for fiber, but electronics may have to be replaced sooner. \$2 - \$3,000 in the budget for tree removal; that will help support the town budget. The predicted budget for FY 2022-23 for: 363 people at \$29 a month. A contract for emergency services: \$5,018 for this year. Rural Ride out of \$19,131 was a one-time cost. Pole licensing costs of \$35,000. Beginning in FY 2023, the MLP authorizes the town accountant to use enterprise funding accounting methods for our budget.
- **Hub** monitoring – Ring and an 8-piece system with a range extender and 2 interior cameras, was installed by Allan and Mike. A monitoring system for the generator was also installed.
- **Communications:** the MLP Board newsletters, using Mail Chimp, went out to all Cummington customers. A website for Town broadband was set up, which includes financial information and minutes.
- The MLP participated in regular meeting for the development of a **Mesh Network**, a system to improve redundancy between all the towns in the Central Hilltown Geo Cluster. A full mesh network cannot be completed until all towns have completed their contracts with MBI. Cummington’s contract ends 5/12/25. The MLP made a request to the Select Board and was approved for use of ARPA money for the mesh network. The total cost of the project is \$341,889. Cummington’s share is \$73,259.60. We have already paid \$19,136.
- **Rates:** As of Spring, 2022, there were a total of 7,522 Hilltown customers, making the cost \$29 per customer. The next rate change is at 10,000 customers.
- **CAF2** will be released when all towns meet CAF guidelines, which require 2 years of monitoring. Whip City is currently working on finding customers to agree to monitoring; the cost of monitoring will be spread across 18 towns. The costs and payments will reduce the CAF2 funds received.

Submitted by Committee Members:

Allan Douglas
MLP Manager

Maureen Tumenas
Asst. MLP Manager

Scott Keith Michael Perkins

Police Department

Dept. Members: Michael Perkins Jeffrey Fish
Thomas Hartman Alexander Rock
Dennis Forgea (Reserve)

We welcomed Officer Thomas Hartman to the Department. Tom comes to us with several years of experience and is a welcome addition.

As previously mentioned, On December 31, 2020, Governor Baker signed the *Act Relative to Justice, Equity and Accountability in Law Enforcement*. This act established sweeping changes in all aspects of law enforcement throughout the Commonwealth.

The Massachusetts Municipal Police Training Committee established a transition program for officers to meet the new single standards set forth in the new police reform act. This training will require officers to complete some 200 hours of blended in-person and online training in order to maintain police officer certification. We were fortunate to have Officer Hartman complete this training and will be working towards full certification moving forward.

Training continues to be a main focus of the Department. Officers complete approximately 160 hours of required in-service training to maintain police officer certification.

It should be noted that with the additional requirements placed on officers, the Department staffing model of all part-time / on-call officers will need to be seriously evaluated. We have been utilizing the same business model since the late 1980s. It is time to begin the process of hiring a full-time police officer. I look forward to working with the Select Board and Finance Committee to bring this to fruition.

As a reminder – PLEASE DIAL 911 for all emergencies. Please follow **Cumington Emergency Services** on Facebook and **@CumingtonPD** on Twitter. Social Media has become an important way for information to be delivered to the community in real time. (*Accounts are not monitored 24/7*)

PLEASE DIAL 911 FOR ALL EMERGENCIES

I welcome any comments, questions, suggestions and complaints!! Please do not hesitate to contact the Police Department Business Line at 413.634.0056 or email me: chief@cumingtonpolice.com

Respectfully submitted,
Michael Perkins
Chief of Police

Veteran Services

In 2022, a new Veteran Service Officer, Daniel Nye, joined our team, replacing Robert Vigneault who has moved on. Daniel is an Army veteran.

Central Hampshire Veteran Services has produced five episodes of our new outreach television show, which is being aired district-wide on town websites, and which can be found on YouTube under Central Hampshire Veteran Services. We also developed a letter which we would like to distribute to selected residents who have self-identified as veterans, informing them of our program. This is part of an overall effort to conduct outreach to veterans and their family members to connect them to the many benefits and services our office provides.

Last autumn, the U.S. Interagency Council on Homelessness (USICH), U. S. Department of Housing and Development (HUD), and the U.S. Department of Urban Affairs (VA) jointly announced major progress in veteran homelessness reductions. Newly-released data from the Point-in-Time Count reveals an 11% decrease in veteran homelessness since 2020, and a 55.3% decrease since 2010. These declines demonstrate the success of veteran homelessness programs that are grounded in Housing First principles. The Housing First model is central to veteran homelessness programs, including the Supportive Services for Veteran Families and HUD-VA Supportive Housing programs. We are pleased to announce that our work locally has seen a significant decline in veterans' homelessness. The point-in-time count of homelessness from 2018 to 2022 saw a 58% decrease within the Hampshire County Continuum of Care (CoC) and our office has assisted many of those veterans to get into permanent housing over the last dozen years.

Through our efforts as a leading member of the Western Massachusetts Veterans Outreach Project, our office has spearheaded an initiative with Cooley Dickinson Hospital (CDH) to provide intake and referral services for Veterans accessing the CDH system of care. CDH has identified this initiative as a major strategic priority. Known as the "Just Ask Campaign," the initiative includes a question for patients at CDH if they or a family member have a history of military service. This question is now part of the CDH electronic medical records (EMR) system. Our office is now working as part of a collaborative that includes CDH, ServiceNet, Smith College, and others to improve referral services for veterans and their family members when accessing health care outside the federal Department of Veterans Affairs. We hope this pioneering work will be replicated elsewhere in our state.

Also, as a member of the Western Mass Veterans Outreach Project, we are researching, planning, and implementing a training conference/event to improve the lives of military and veterans' family members in our Western Massachusetts region for November 2023. The goal is to reach health care and behavioral health providers, first responders, law enforcement personnel, veteran organizations, veteran services representatives, school guidance counselors and educators, pastoral care and clergy, and all others who connect with family members or who interact with our broad and diverse military and veteran community in Western Massachusetts to improve their lives and well-being.

We have received a grant from the Northampton Area Arts Council to bring "*A Stone's Throw*," an art installation/performance project inspired by the ripple effect of military service on veterans, family members, and the broader community. A visual/sonic immersive experience created in collaboration with area veterans and families, "*A Stone's Throw*" lifts the voices of those in our community who are navigating the ongoing complexities of "home after war" - months, years, and even decades after service. Running for one month in A.P.E.'s Gallery, the installation will be open a minimum of 25 hours per week. At least 8 times each week, the installation will "come alive" through live performance by actors and movement artists, transporting the audience into the lives of veterans and their families, across time and place. Additionally, we will curate a weekend of play/poetry readings and film screenings, amplifying the themes of "*A Stone's Throw*" in different mediums. We plan to cooperate with veterans' service organizations across our district to bring these stories to the Valley.

Water Commissioner's Report

Fiscal Year 2022

The Town of Cummington operates and maintains two water systems, one for Cummington and one for West Cummington. There are a total of 107 metered connections to both systems. The Water Commission consists of three elected members and we employ a certified operator to operate and maintain the systems. The Water Commission is responsible for setting the water rates and ensuring that our bills are paid. We pay for electricity, chemicals, loan payments, repairs, testing, licenses, training, parts, labor, telephone call systems and memberships to various associations as well as the Department of Environmental Protection.

Again, our rates did not increase this past year and we are still on track to getting our two Farmer's Home USDA loans paid off. The Cummington loan final payment is 2026 and the West Cummington loan is 2028. We are still below the average rates for the size of our systems. The average user is paying a minimum of \$500.00 per year.

Testing the water is vital to keeping our water systems in compliance with the DEP. Testing regularly ensures that our systems are free of bacteria, measures both lead and copper levels and further checks for any other intrusions that could occur. Housatonic Basin Sampling and Testing continues to do that for us. We continue to have some of the cleanest water systems around.

We would like to thank Water Operator Dennis Forgea again for all of his dedication and hard work in operating and maintaining both systems and for all of his behind the scenes work. His work enables our water systems to operate nearly trouble free. Jacob Jordan should also be recognized for his hard work. Jacob takes care of the mowing at our facilities. Also, thanks to Maureen Tumenas and Hetal Patel for getting the Enterprise Fund account set up. As always, feel free to reach out to a Commissioner with any questions.

Sincerely,

Your Water Commissioners

Todd Emerson
Chair

Dann Emerson
Commissioner

Thomaz Jaracz
Commissioner

Dennis Forgea
Operator

Zoning Board of Appeals

July 1, 2021 – June 30, 2022

The ZBA held only one hearing in FY 2022.

A hearing was held on October 20, 2021 pertaining to the application of Adam Higgins.

Minutes of the Higgins Hearing, October 20, 2021

The hearing was called to order at 7:05 p.m. by Zoning Board of Appeals (ZBA) Chair, Carla Ness. Additional ZBA members in attendance were: Michael Holden, Kenneth Howes, Ernest Strong, Eric Smith, Members; and, Geoff Kenseth and William Hoene, Alternate Members.

The Chair read the meeting notice that ran in the Country Journal on 09/30/21 and 10/07/21 as follows:

In accordance with the provisions of M.G.L. Ch. 40A, § 11, the Cummington Zoning Board of Appeals will hold a public hearing at the Community House, 33 Main Street, on **Wednesday, October 20, 2021**, starting at **7:00 p.m.**, to consider the application of Adam Higgins, 428 Cummington Road, Ashfield, MA for a special permit (if necessary) to operate a portable bandsaw; and a variance from the dimensional setback requirements of the zoning bylaw, to allow for its placement in the setback area. The subject property is located on the west side of Bush Road immediately adjacent to the Plainfield town line, Assessor's map 2, lot 57.

A copy of this application is available on the Select Board's table in the Community House, and on the town's website at cummington-ma.gov.

Any person interested or wishing to be heard on these matters should appear at the above-designated time and place.

Appropriate distancing and masks will be requested of all attendees.

Also in attendance were: Adam Higgins, Applicant; Bill Dunbar from the Southborough Coon Club, abutter to the south; Jim McSweeney, abutter to the north; and Ted Shagory.

Adam explained that he was a forester and presently had a band-saw on the property for which he wished to build a structure over. Because the lot is both narrow and bisected by the Cummington/Plainfield town line, and; has a considerable amount of ledge outcroppings, and; falls off sharply to the rear, he has very limited building site options. The prime site (which is presently occupied by an old school bus and RV, both of which are being used for storage) is where he hopes to build a home in the future. He does not presently live on the property. He further explained that sawyering was more of a hobby, and this would be for his personal use, not commercial or business use.

Bill Dunbar stated that he was a member of, and represented, the Southborough Coon Club, and that the membership had met and discussed the project and did not object to the requested variance. Although, some members did have mild concerns about water runoff (from the roof system of the proposed structure); and hours of operation.

Jim McSweeney stated that he was in attendance to learn the location of the proposed structure, and once it became clear that the site was along the southern boundary (and not the northern boundary - his property line) he voiced that he had no objections, and left the hearing.

Howes, speaking as a Select Board member, expressed concern about potential additional runoff compounding an already delicate situation with water on Bush Road (a dirt road). Ness questioned whether the wet area along the southern property line was an intermittent stream or just runoff from recent rains? Which brought to light that the Conservation Commission had not yet signed off on the build permit application.

The board did not want to impose conditions arbitrarily related to the concerns of the Coon Club, and suggested that the applicant and the club work those out to their mutual satisfaction.

Higgins was given the Conservation Commission Chairperson's name and phone number so that he could make contact for a viewing, suggestions, or determination.

The board also acknowledged that forestry activities are considered an agricultural use, therefore no special permit is required.

At approximately 7:40 p.m. a motion was made and seconded: "To continue the Hearing until November 10, 2021, 7 p.m. at the Community House, to allow applicant time to meet with the Conservation Commission, and have further discussions with the Southborough Coon Club"; and was approved unanimously by the five voting members: Ness, Holden, Howes, Strong, and Smith.

Continuance of Higgins Hearing

November 10, 2021

Carla Ness opened the hearing at 7:04 p.m. Others present were: Kenneth Howes, Ernest Strong, Eric Smith, Geoff Kenseth, William Hoene, and Adam Higgins; attending via telephone was Michael Holden.

Holden stated that he had spoken with Sarah Fournier-Scanlon, Chairperson of the Cummington Conservation Commission, and that she had met with Adam and viewed the property. She said, "It does appear to be just runoff, not an intermittent or perennial stream. But the brook across the road has impact. He needs to be a minimum of 100' away, and where he is presently talking about building is within that zone, so it would have to get pushed back further."

Higgins said that he could meet the 100' requirement. He also explained that he had devised a plan using gutters, downspouts, and underground drainage pipe to direct the roof runoff to an existing culvert. Thereby eliminating any increase in drainage issues for both, the abutting property and the road. He presented an email showing that the Coon Club approved of this solution.

The Public Hearing was closed at 7:32 p.m., and deliberations were begun.

Questions regarding the frontage dimensions arose, but none of the drawings presented included that information. Higgins said that he believed the frontage in Cummington was 100' or more, and 50' or more in Plainfield, but he was not certain. The narrowness of the lot; the geology of the lot - abundance of ledge; and the topography - steep drop-off toward the rear; all present hurdles for a viable building location.

Holden proposed that by limiting the "use" of the structure to the band-saw, it would have the defacto effect of limiting the time of its existence, without limiting Higgins use of it, and reassuring the town that at some point in the future the lot would be back in full compliance.

"I propose a preliminary motion that we grant a variance in principle, that limits the use to non-commercial; cannot be enlarged or have a change of use; and that the unregistered vehicles must be dealt with prior to construction. The actual language of the variance will be presented at a future meeting for discussion, modification and approval at that time."

- Holden.

Seconded - Strong.

Motion approved.

Holden, Howes, Strong, and Smith in favor; Ness opposed.

Meeting closed 7:53 p.m.

ZBA Meeting of November 23rd

Members present were: Ness, Howes, Strong, Smith, Kenseth, and Hoene; and Holden via telephone. Also present were: Crystal, Adam, and Nicolas Higgins, and Ted Shagory. Meeting called to order at 7:05 p.m.

The board discussed what had transpired since the close of the November 10th meeting.

On November 11th Ness reviewed the Assessor's property card for the site. It revealed that Walter Ison and Crystal Higgins were joint owners of the property. GIS maps from the Assessor's also showed that the lot had 110' of frontage in Cummington. This information raised new questions, and the ZBA scheduled another meeting to discuss these matters with the applicant.

All board members, and the applicant, were contacted and all were available to meet on November 23, 2021. Notice of the meeting was posted on 11/16/21, and was published on the town website as well. The public was invited.

After the meeting date was set, but prior to the meeting on the 23rd, Ness reviewed the deed and discovered that indeed, Crystal Higgins was the sole owner of the property and Walter Ison had sold it to her; and the sale was recorded on April 24, 2020. Therefore revealing that the property card had an inadvertent error. (Crystal and Adam Higgins are spouses.)

A further review of the GIS maps for Plainfield showed the lot had 65' of frontage in that town. Cummington GIS - 110' / Plainfield GIS 65' / Total 175' but the deed and plot plan both show the lot has 165.48' of road frontage in the two towns combined. There can be no accurate way of determining the actual frontage in each town because the true location of the town line is not delineated on the plot plan. Either one or the other, or both, of the GIS data is incorrect.

MGL Chap. 40A Sec. 6, does state that "Any increase in area, frontage, width, yard, or depth requirements of a zoning ordinance or bylaw shall not apply to a lot for single and two-family residential use which at the time of recording ... conformed to the then existing requirements ... but had at least five thousand square feet of area and fifty feet of frontage." At the time the lot was created (January 1983) the requirement for a lot was one acre and 150' frontage. Because this lot included land in both Cummington and Plainfield, the planning boards of both towns had to sign-off on it. The planning board of Plainfield included a notation "Not a legal building lot in the town of Plainfield." The planning board of Cummington included no such notation because the lot had sufficient frontage, 165.48' vs. the requisite 150', and therefore was an accepted building lot.

The board recognized that no part of any building may be situated on the portion of the lot that is located in Plainfield, thereby reducing the effective width of the lot to approximately 100'. By requiring a literal enforcement of the setback requirement on the location of the bandsaw structure, it would prevent a home from being sited in its most ideal location. The board also determined that by limiting the use of the structure to the requested use, the structure would eventually be removed and the lot would regain compliance with the bylaw. A balance of not creating a substantive hardship for the applicant by literal enforcement, and yet not derogating from the bylaw or harming the public good, was struck by writing a very narrowly defined variance.

The following motion was made and seconded, and then approved by a unanimous vote of the five voting members: Ness, Holden, Howes, Strong, and Smith:

It is moved that a variance from the setback requirement be granted to the property owned by Crystal Higgins, and described in Hampshire County Registry of Deeds, book 13604, page 200, with the following conditions:

- 1. A 20' x 36' structure may be constructed for the use and protection of a portable band-saw, associated tools and/or machinery, and lumber materials.**
- 2. It shall be located as represented through statements and drawings presented at the hearing.**
- 3. It shall be a minimum of 100' from the brook that is on the other side of Bush Road.**
- 4. The band-saw is for non-commercial use only and shall not be used for any business purposes.**
- 5. The use of the structure shall not be changed to any other use, i.e. it shall not be converted into a garage, storage area, etc.**
- 6. The structure shall not be enlarged.**
- 7. The property must be brought into, and kept in, compliance with all requirements of the zoning bylaw (i.e. one unregistered vehicle, etc.) before construction may begin.**
- 8. Any future structures built on the property must comply with all of the requirements of the zoning bylaw, including the setback requirement.**

The meeting closed at 7:35 p.m.

Respectfully submitted,

Michael Holden

Clerk, Zoning Board of Appeals

Contents

Town of Cummington	4
Elected Officials	5
Appointed Officials	8
Select Board Report	13
Financial Reports	
Department Revenue & Expenditure Summary	15
Trial Balance	31
Combined Balance Sheet - All Fund Types and Account Groups	41
Special Revenue Fund Balance Detail	44
Capital Project Fund Balance Detail	47
Trust Fund Balance Detail	48
Town Treasurer's Report - Bank Accounts	49
Commissioners of Trust Funds	50
Town Bonds - Debt Service	52
Tax Collector	53
Report of Vital Statistics	55
Special Town Meeting Minutes - January 20, 2022	57
Special Town Meeting Minutes - April 22, 2022	58
Annual Town Meeting - Friday, May 6, 2022	59
Annual Town Election Results - May 9, 2022	66
Special Town Meeting Minutes - June 29, 2022	67
Board of Assessors	68
Assessor's Financial Report	70
Assessor Community Information	72
Board of Health	76
Bryant Free Library	77
Building Department	78
Central Berkshire Regional School Committee	79
Cummington Council on Aging	88
Finance Committee	90
Fire Department	91
Highland Ambulance EMS	92
Historical Commission	95
Municipal Light Plant Board	97
Police Department	98
Veteran Services	99
Water Commissioner's Report	101
Zoning Board of Appeals	102

