



TOWN OF
Cumington
MASSACHUSETTS

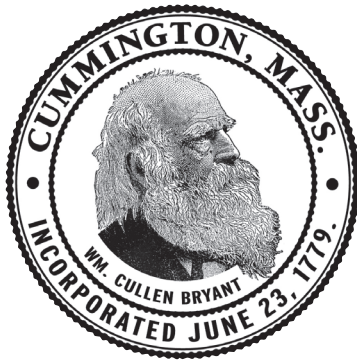
ANNUAL REPORT
2023

on the cover

***The Bryant
Free Library***

*founded in 1872 by
William Cullen Bryant*

Town of
CUMMINGTON
MASSACHUSETTS



ANNUAL REPORT
FOR THE
FISCAL YEAR
ENDING
JUNE 30, 2023

Adams Specialty & Printing Co.
Adams, Massachusetts

DEDICATION

**This 2023 Annual Town Report
is dedicated to
The Bryant Free Library**

2022 marked the 150th Anniversary of the Bryant Free Library, founded in 1872 by Cummington native William Cullen Bryant, one of the most celebrated Americans of his era. Wanting to leave a gift of lasting value to the town of his birth, he bought the land, had the library constructed of native stone and brick and a librarian's residence of concrete, and then stocked the library with nearly 4,000 volumes of the most important literary works ever produced, the majority of which had been purchased for him in London by the famed publisher George P. Putnam. Upon its opening the Cummington Library, as it was originally named, was said to have the finest small library collection in the entire country.

Mark DeMaranville
Library Director

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
Paul Mark

MASSACHUSETTS STATE REPRESENTATIVE
Lindsay Sabadosa

GOVERNOR
Maura Healey

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	2026

TOWN CLERK

Brenda Emerson-Camp	2026
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BOARD OF ASSESSORS

Karen Howes	2024
Joy Johns	2025
Elliot Ring	2026

MODERATOR

Josh Wachtel	2024
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VOCATIONAL SCHOOL COMMITTEE

Sharon Cunningham	2024
Robert Godfrey	2025
Ryan Ernest Strong	2026

ALMONER OF CHARITABLE FUNDS

Joyce A. Wiernasz	2024
Bernard L. Forgea	2025
Susan F. Forgea	2026

COMMISSIONER OF TRUST FUNDS

Amanda Savoie	2024
Scott Keith	2025
Kenneth Howes	2026

WATER COMMISSIONERS

Tomasz Jaracz	2024
Todd Emerson	2025
Dann Emerson	2026

Member

Term Expires

TRUSTEES OF BRYANT FREE LIBRARY

Wynne Menna Busby	2025
Gregory Tessier	2027
Eliza Dragon	2026
John Maruskin	2024
Deborah Hoechstetter	2025

FINANCE COMMITTEE

Scott Keith	2024
Maureen Tumenas	2024
Stephanie Bean	2025
<i>Resigned 2023 / Replaced by:</i>	
Troy Howes	2024
Jill Figlozzi	2025
Dennis W. Forgea	2026
June Lynds	2026
Allan Kidston, Treasurer (Ex officio-non voting member)	2026
Josh Wachtel, Moderator (Ex officio-non voting member)	2024

BOARD OF HEALTH

John G. Earls	2024
James Wetterau	2025
Judith Bogart	2026

PLANNING BOARD

Dennis Carr	2026
James Wetterau	2027
Kalyan Water	2028
Katherine Eiseman	2024
Ilse Godfrey	2025

Member

Term Expires

**CUMMINGTON RECREATION
AND PETTINGILL MEMORIAL FIELD COMMITTEE**

Donna L. Forgea	2024
Amy Gallert	2024
Nicole Wortis	2025
Geraldine Wilcox	2025
Kristen Laney	2025
Stacey Lynn Mackowiak	2026
Eliza Dragon	2026
Jennifer A. O'Neill	2026
Laurie Freitag	2024

CONSTABLES

Sharon J. Cunningham	2025
Michael A. Perkins III	2025

MUNICIPAL LIGHT PLANT BOARD

Allan Douglas	2024
Maureen Tumenas	2024
<i>Resigned / Replaced by:</i>	
Todd Emerson	2024
Scott Keith	2025
Brenda Arbib	2026
Michael Andrew Perkins II	2026

CENTRAL BERKSHIRE REGIONAL SCHOOL COMMITTEE

Todd Emerson	2025
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Appointed Officials - 2023

Appointments made by the Board of Selectmen

Member **Term Expires**

TOWN ACCOUNTANT

Hetal Patel 2025

TAX COLLECTOR

Allan Kidston 2025

COLLECTOR

Allan Kidston 2025

AGRICULTURE COMMISION

H. Sydney O'Leary 2025

Daniel Loux 2025

Seva Tower 2026

Loredana Holmes 2026

Tomas Jaracz 2026

Paul H. Streeter 2024

Sara Fournier-Scanlon 2024

APPEALS, ZONING BOARD OF

Carla Ness, Chair 2025

Michael Holden, Clerk 2025

Kenneth L. Howes 2026

Ernest T. Strong 2026

Eric Smith 2024

William Hoehne, Associate 2024

Geoff Kenseth, Associate 2024

LOCAL CULTURAL COUNCIL

Alexis Breiteneicher, Chair 2024

Patricia Brundage 2024

Pat Keith 2024

Dawn Klein 2024

Seva Tower 2024

John Bye 2024

Member

Term Expires

CEMETERY COMMITTEE

Robert D. Dextraze	2024
June Lynds	2024
Jacob Jordan	2024
Brian Gilman	2024
Kenneth Howes	2024
Joy Johns	2024
Russell Jordan	2024

EMERGENCY MANAGEMENT

Adam Dragon, Director	2024
Bernard Forgea	2024
Michael Perkins II	2024
Sarah Fournier-Scanlon	2024

CONSERVATION COMMISSION

Sarah Fournier-Scanlon	2024
Robert Arbib	2025
Lucille Fandel	2026
John Burns	2026
John D. Eisenhour	2026

COUNCIL ON AGING

Gail Roberge	2026
Ann Eisenhour	2024
June Lynds	2024
Worth Noyes	2025
Chrisoula Roumeliotis	2026

FENCE VIEWERS AND FIELD DRIVERS

Peter Marcoux	2026
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HIGHWAY SUPERINTENDENT

Alan Taylor	2026
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HISTORICAL COMMISSION

Karen Westergard, Secretary	2024
Patricia Keith, Co-Chair	2024
Leslie Keller, Genealogy	2025
Christopher Laney	2025
Carla Ness, Chair	2025
Hannah Streeter, Member	2026

<i>Member</i>	<i>Term Expires</i>
INSPECTOR OF ANIMALS	
Kenneth Howes	2024
INSPECTOR OF BUILDINGS	
Jason Fogue	024
INSPECTOR OF PLUMBING AND GAS FITTINGS	
Donald Lawton	2024
INSPECTOR OF WIRING	
William Graham, Inspector	2024
John Lyons, Assistant	2024
POLICE CHIEF	
Michael Andrew Perkins II	2024
POLICE OFFICERS	
Jeffrey Fish	2024
Thomas Hartman	2024
Alexander Rock	2024
Dennis Forgea, Auxiliary Officer	2024
FIRE CHIEF	
Adam Dragon	2024
SELECTMEN'S REPRESENTATIVE TO LIBRARY TRUSTEES	
June Lynds	2024
ANIMAL CONTROL OFFICER	
Kate Nevins (<i>Resigned 10/12/23</i>)	
Kelli Wainscott	2024
REGISTRAR OF VOTERS	
Mary Bourdon	2024
Tara Howes	2024
Brenda Emerson-Camp	2025
Brenda Arbib	2025
SURVEYORS OF WOOD AND TIMBER	
Robert D. Dextraze	2024
Chad Howes	2024

<i>Member</i>	<i>Term Expires</i>
TREE WARDEN	
Robert D. Dextraze	2024
Alan Taylor	2024
TOWN COUNSEL	
Michael Siddall	2024
VETERANS' AGENT	
Dan Nye Inter-Municipal Veterans' Services	2024
LOWER PIONEER VALLEY PLANNING COMMISSION	
Kalyan Water, member	2024
Kathryn Eiseman, Alternate	2024
RIGHT TO KNOW COORDINATOR	
Ernest Strong, Member	2024
James Martin, Coordinator	2024
SECRETARY TO THE SELECTBOARD	
Denise Banister	2024
HIGHWAY EQUIPMENT PROJECTION COMMITTEE	
Robert D. Dextraze	2024
Peter J. Marcoux, Sr.	2024
Delbert H. Robbins	2024
Ernest T. Strong	2024
Alan Taylor	2024
PETTINGILL CLOCK COMMITTEE	
Scott Keith	2024
WESTFIELD RIVER WILD AND SCENIC ADVISORY COMMITTEE	
Amy Pulley (<i>Resigned 10/12/23</i>)	
James Wettereau	2024
IT COMMITTEE	
Jonathan Kephardt	2024
Michael Andrew Perkins II	2024
Allan Douglas	2024
Elise Scheidel	2024
Jack Earls	2024

Member *Term Expires*

CUMMINGTON COMMUNITY HOUSE COORDINATOR

Brenda Emerson-Camp 2026

ASSISTANT TOWN CLERK

Eliza Dragon 2024

**CUMMINGTON AD HOC
CULTURAL DISTRICT PLANNING COMMITTEE**

Ilse Godfrey, Chair 2024

John Bye, Vice Chair 2024

Kathryn Eisemen 2024

Leslie Ferrin 2024

Robert Godfrey 2024

Rachel Leader 2024

Ilene Diamond 2024

CUMMINGTON BTES AD HOC COMMITTEE

Pat Keith 2024

Eliza Dragon 2024

Eric Driver 2024

Brian Gilman 2024

June Lynds 2024

**CUMMINGTON CBRSC
REGIONAL AGREEMENT AD HOC COMMITTEE**

Todd Emerson 2024

June Lynds 2024

Maureen Tumenas 2024

STAGE ROAD CULVERT COMMITTEE

Bill Adams 2024

Kenneth Howes 2024

June Lynds 2024

Brian Gilman 2024

Alan Taylor 2024

BUILDING REVIEW COMMITTEE

Mark DeMaranville 2024

Peter Tessier 2024

Eliot Ring 2024

James D. Martin, Jr. 2024

Selectboard Report

2023

To the Citizens of Cummington

2023 was a year full of stunning and historic moments, yet our small town of Cummington continues to thrive and evolve. The amount of talent within our community is extensive and we continue to collaborate with the strong network of organizations and talents, both within our community and beyond. Some of the most notable activities and events in 2023 were possible due to the dedication of so many town residents, and the Selectboard sends out our heartfelt appreciation.

To begin the year, the Selectboard regretfully accepted the resignations from Jeanette Horton and Dorset Anderson who for many years kept the Community House looking its best. The search for a new housekeeper resulted in hiring Lisa Kane. Welcome Lisa!

A feasibility study on the Berkshire Trail Building was completed by Tom Chalmers of Austin Designs and a cost estimate was presented to the Selectboard and Finance Committee. The Selectboard continues to explore ways to fund the Berkshire Trail building revitalization and have met with State Senator Paul Mark, Representative Lindsay Sabadosa, and Director of Rural Affairs Anne Gobi to advocate for state funding to support the project.

The All-Boards meetings have been well attended by committee and board chairs as well as committee members. These meetings offer an opportunity for the Selectboard to present updates and process changes to boards and committee members and for boards and committees to update the Selectboard (and each other) of their individual committee's activities.

The Selectboard and members of the Stage Road Culvert committee have been working closely with the state to obtain a small bridge design that the Mass DOT will approve to replace the failing culvert on Stage Road. It was decided to contract with Gill Engineering on the new plan. That work is still ongoing.

After the removal of several historic trees on Brickhouse Road, the Selectboard worked with Eversource on an agreement to replace the trees along the road. As a result of this tree removal, a new civic group formed, Cummington Trees. This group assisted with the care of the newly planted maple trees throughout the summer. Thank you, Cummington Trees!

The Town of Cummington was one of fifty-five towns in Massachusetts (and the most rural town) to have our Main Street designated as a Cultural District and was awarded a \$15,000.00 grant to support historical and cultural initiatives, events, and activities. The Cummington Cultural District (CCD) Ad Hoc committee hosted a pancake breakfast to gather town residents' ideas on how best to use the grant monies. Additionally, the CCD received a \$24,960.00 Massachusetts Humanities Staff Recovery Grant to hire a Community Engagement and Social Media Specialist. The group hired Maude Haak-Frendscho into the position. Welcome Maude!

The Selectboard voted and approved the use of ARPA funds to contract with Godfrey Signs to install two new town signs; one to replace the aging sign on Route 9 and a similar sign to be placed parallel to the current Community House sign on the Community House lawn to post town events. It is anticipated that the signs will be installed in the Spring of 2024.

The Selectboard accepted the resignation of Animal Control Officer (ACO), Kate Nevins and hired Kellie Wainscot as the new ACO. Welcome Kellie! A note was sent to Kate thanking her for her service to the town.

A letter of congratulations was received from Representative Sabadosa to the Town of Cummington for receiving a \$6,300 Recycling Dividends Program Grant from the Massachusetts Department of Environmental Protection. The Selectboard would like to thank Bob Ely at the Transfer Station for all the effort he puts into recycling. Thank you, Bob!

Finally, the town was saddened by the passing of Mike Daniels. Mike served on the Town's Historical Commission and was a steward of the town's history. You could often find him working the Historical Booth at the Hillside Agricultural Fair passionately sharing his knowledge of the town's history with fairgoers. Moreover, Mike was integral to the upkeep of the Kingman Tavern Museum. Mike will be deeply missed.

Department Revenue & Expenditure Summary FY 2023

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

01 - GENERAL FUND Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
01.000.4110.000000.11	Personal Property Revenue				109.56			109.56	100.00%
01.000.4110.000000.12	Personal Property Revenue				97.57			97.57	100.00%
01.000.4110.000000.13	Personal Property Revenue				108.60			108.60	100.00%
01.000.4110.000000.14	Personal Property Revenue				115.20			115.20	100.00%
01.000.4110.000000.15	Personal Property Revenue				114.14			114.14	100.00%
01.000.4110.000000.16	Personal Property Revenue				119.06			119.06	100.00%
01.000.4110.000000.18	Personal Property Revenue				349.48		18.25	349.48	100.00%
01.000.4110.000000.20	Personal Property Revenue				28.04			28.04	100.00%
01.000.4110.000000.22	Personal Property Revenue				484.40			484.40	100.00%
01.000.4110.000000.23	Personal Property Revenue				99,305.77			99,305.77	100.00%
01.000.4120.000000.19	Real Estate Revenue FY 2019				1,311.50		55.34	1,256.16	100.00%
01.000.4120.000000.20	Real Estate Revenue FY 2020				6,426.37		143.98	6,282.39	100.00%
01.000.4120.000000.21	Real Estate Revenue FY 2021				8,249.75			8,249.75	100.00%
01.000.4120.000000.22	Real Estate Revenue FY 2022				30,553.73		728.17	29,825.56	100.00%
01.000.4120.000000.23	Real Estate Revenue FY 2023				1,983,690.03		5,543.91	1,978,146.12	100.00%
01.000.4145.000000	Tax Possession Revenue				42,236.30		964.31	41,271.99	100.00%
01.000.4150.000000.17	MVE Revenue FY 2017				52.50			52.50	100.00%
01.000.4150.000000.18	MVE Revenue FY 2018				38.96			38.96	100.00%
01.000.4150.000000.19	MVE Revenue FY 2019				555.63		50.49	505.14	100.00%
01.000.4150.000000.20	MVE Revenue FY 2020				474.98			474.98	100.00%
01.000.4150.000000.21	MVE Revenue FY 2021				993.41		136.98	856.43	100.00%
01.000.4150.000000.22	MVE Revenue FY 2022				14,895.97		682.70	14,213.27	100.00%
01.000.4150.000000.23	MVE Revenue FY 2023				101,836.84		792.28	101,044.56	100.00%
01.000.4170.000000	Penalties and Interest on				10,911.03			10,911.03	100.00%
01.000.4172.000000	Interest on MVE				1,131.61			1,131.61	100.00%

01 - GENERAL FUND	Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
	01.000.4175.000000	Penalties on Excise				280.00			280.00	100.00%
	01.000.4180.000000	Payment in Lieu of Taxes				5,000.00			5,000.00	100.00%
	01.000.4611.000000	Local Aid - State Owned				80,387.00			80,387.00	100.00%
	01.000.4615.000000	Exempt - Elderly				921.00			921.00	100.00%
	01.000.4663.000000	Unrestricted Local Aids				96,635.00			96,635.00	100.00%
	01.000.4770.000000	Fines & Forfeitures - Court				400.00			400.00	100.00%
	01.000.4820.000000	Earnings on Investments				5,973.85			5,973.85	100.00%
	01.000.4840.000000	Miscellaneous Revenue				66,824.68		-51.24	66,875.92	100.00%
	000 Total UNDEFINED					2,560,611.96		9,065.17	2,551,546.79	
	01.110.5110.000000	Officials Salary		22,820.00	22,820.00			22,820.00		100.00%
	1 PERSONNEL			22,820.00	22,820.00			22,820.00		100.00%
	01.110.5400.000000	Administration General		6,300.00	6,300.00			1,609.06	4,690.94	25.54%
	2 EXPENDITURES			6,300.00	6,300.00			1,609.06	4,690.94	25.54%
	110 Total OFFICIALS			29,120.00	29,120.00			24,429.06	4,690.94	
	01.122.4410.000000	Alcohol Licenses				795.00			795.00	100.00%
	01.122.4420.000000	Selectmen Licenses				40.00			40.00	100.00%
	01.122.4450.000000	Selectmen - Permits (Trailer/				4,480.00			4,480.00	100.00%
	01.122.4680.000000	Selectmen - Opioid				431.44			431.44	100.00%
						5,746.44			5,746.44	100.00%
	01.122.5111.000000	Selectmen - Executive		17,200.00	16,723.35			8,980.00	7,743.35	53.69%
	01.122.5420.000000	Selectmen - General			476.65		150.00	326.65		100.00%
	1 PERSONNEL			17,200.00	17,200.00		150.00	9,306.65	7,743.35	54.98%
	122 Total SELECTBOARD			17,200.00	17,200.00		150.00	9,306.65	13,489.79	
	01.131.5400.000000	Administration - Finance		150.00	150.00			138.00	12.00	92.00%
	2 EXPENDITURES			150.00	150.00			138.00	12.00	92.00%
	131 Total FINANCE COMMITTEE			150.00	150.00			138.00	12.00	
	01.132.5400.000000	Reserve Fund		6,000.00	6,000.00				6,000.00	0.00%
	2 EXPENDITURES			6,000.00	6,000.00				6,000.00	0.00%
	132 Total RESERVE FUND			6,000.00	6,000.00				6,000.00	

01 - GENERAL FUND Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
01.135.5110.000000	Accountant Salary		20,000.00	20,000.00			20,000.00		100.00%
1	PERSONNEL		20,000.00	20,000.00			20,000.00		100.00%
01.135.5300.000000	Prof. Services - Accountant		6,000.00	6,000.00			5,830.00	170.00	97.16%
01.135.5400.000000	Administration - Accountant		6,039.00	7,823.49			7,823.49		100.00%
2	EXPENDITURES		12,039.00	13,823.49			13,653.49	170.00	98.77%
135 Total ACCOUNTANT			32,039.00	33,823.49			33,653.49	170.00	
01.136.5400.000000	Administration - Audit		8,000.00	8,000.00		8,000.00			100.00%
2	EXPENDITURES		8,000.00	8,000.00		8,000.00			100.00%
136 Total AUDIT		8,000.00	8,000.00		8,000.00				
01.141.5110.000000	Assessor Salary		13,000.00	13,620.00			13,620.00		100.00%
1	PERSONNEL		13,000.00	13,620.00			13,620.00		100.00%
01.141.5300.000000	Prof. Services - Assessors		5,500.00	4,880.00			4,400.00	480.00	90.16%
01.141.5400.000000	Administration - Assessors		6,956.00	6,956.00			5,632.56	1,323.44	80.97%
2	EXPENDITURES		12,456.00	11,836.00			10,032.56	1,803.44	84.76%
141 Total ASSESSOR			25,456.00	25,456.00			23,652.56	1,803.44	
01.145.5110.000000	Treasurer Salary		15,450.00	15,450.00			15,450.00		100.00%
1	PERSONNEL		15,450.00	15,450.00			15,450.00		100.00%
01.145.5400.000000	Administration - Treasurer		6,400.00	4,900.00			4,891.81	8.19	99.83%
01.145.5480.000000	Tax Possession Expense-		5,000.00	11,960.45			11,960.45		100.00%
2	EXPENDITURES		11,400.00	16,860.45			16,852.26	8.19	99.95%
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	32,310.45			33,652.26	8.19	
01.146.4320.000000	Municipal Liens Certificate				650.00			650.00	100.00%
					650.00			650.00	100.00%
01.146.5110.000000	Tax Collector Salary		12,875.00	12,875.00			12,875.00		100.00%
1	PERSONNEL		12,875.00	12,875.00			12,875.00		100.00%
01.146.5400.000000	Administration - Tax		9,275.00	9,275.00			8,554.75	720.25	92.23%
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			8,659.75	3,840.25	69.27%

01 - GENERAL FUND	Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
	01.1146.6000.0000000	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	650.00		22,180.26	4,490.25	
	01.1151.5300.0000000	Town Counsel - Legal		10,000.00	4,539.55			1,375.00	3,164.55	30.28%
	2	EXPENDITURES		10,000.00	4,539.55			1,375.00	3,164.55	30.28%
	151 Total TOWN COUNSEL			10,000.00	4,539.55			1,375.00	3,164.55	
	01.1155.5110.0000000	IT - Salary			420.00			416.81	3.19	99.24%
	1	PERSONNEL			420.00			416.81	3.19	99.24%
	01.1155.5240.0000000	IT - Maintenance		20,242.00	19,822.00		1,829.00	11,219.28	6,773.72	65.82%
	01.1155.5340.0000000	IT - Internet / Telephone		16,800.00	16,800.00			12,807.43	3,992.57	76.23%
	2	EXPENDITURES		37,042.00	36,622.00		1,829.00	24,026.71	10,766.29	70.60%
	01.1155.6000.0000000	IT - Encumbrances	3,499.63					1,908.51	1,591.12	54.53%
	3	ENCUMBRANCES	3,499.63					1,908.51	1,591.12	54.53%
	01.1155.5850.0000000	IT - Capital	10,000.00				9,035.94	964.06		100.00%
	4	CAPITAL	10,000.00				9,035.94	964.06		100.00%
	155 Total TECHNOLOGY		13,499.63	37,042.00	37,042.00		10,864.94	27,316.09	12,360.60	
	01.1161.4420.0000000	Dog Licenses				664.00			664.00	100.00%
	01.1161.4450.0000000	Town Clerk - Permits				320.00			320.00	100.00%
						984.00			984.00	100.00%
	01.1161.5111.0000000	Town Clerk - Part Time		3,640.00	3,465.00			390.00	3,075.00	11.25%
	1	PERSONNEL		3,640.00	3,465.00			390.00	3,075.00	11.25%
	01.1161.5400.0000000	Administration - Town Clerk		1,295.00	1,470.00			1,468.90	1.10	99.92%
	2	EXPENDITURES		1,295.00	1,470.00			1,468.90	1.10	99.92%
	161 Total TOWN CLERK			4,935.00	4,935.00		984.00	1,858.90	4,060.10	
	01.1162.5110.0000000	Election & Registration		3,012.00	3,012.00			2,955.50	56.50	98.12%
	1	PERSONNEL		3,012.00	3,012.00			2,955.50	56.50	98.12%
	01.1162.5400.0000000	Administration - Election &		894.00	894.00			485.65	408.35	54.32%
	2	EXPENDITURES		894.00	894.00			485.65	408.35	54.32%
	162 Total ELECTION & REGISTRATION			3,906.00	3,906.00			3,441.15	464.85	

01 - GENERAL FUND Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance	% Exp.
01.171.5400.000000	Administration -		250.00	250.00				250.00	0.00%
2	EXPENDITURES	250.00	250.00	250.00				250.00	0.00%
171 Total CONSERVATION COMMISSION		250.00	250.00				250.00		
01.175.5400.000000	Administration - Planning		900.00	900.00				900.00	0.00%
2	EXPENDITURES	900.00	900.00	900.00				900.00	0.00%
175 Total PLANNING BOARD		900.00	900.00	900.00				900.00	
01.176.4450.000000	Zoning Board Permit				200.00			200.00	100.00%
01.176.5400.000000	Administration - Zoning		500.00	500.00	200.00		210.63	200.00	100.00%
2	EXPENDITURES	500.00	500.00	500.00			210.63	289.37	42.12%
176 Total ZONING BOARD OF APPEALS		500.00	500.00	200.00	1,425.00	210.63	489.37	1,425.00	100.00%
01.192.4360.000000	Community House Rental				1,425.00			1,425.00	100.00%
01.192.5110.000000	Salary - Community House			6,777.50			6,777.50		100.00%
1	PERSONNEL	6,777.50	6,777.50	6,777.50			6,777.50	100.00%	
01.192.5400.000000	Administrative - Community		17,175.00	18,489.49			18,489.49		100.00%
01.192.5420.000000	Lawn Mowing - Community		6,000.00	400.00			393.32		98.33%
2	EXPENDITURES	23,175.00	23,175.00	18,889.49			18,882.81	6.68	99.96%
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			100.00%
4	CAPITAL	4,343.64				4,343.64		100.00%	
192 Total TOWN OFFICE		4,377.59	23,175.00	25,666.99	1,425.00	4,343.64	25,694.26	1,431.68	
01.195.5400.000000	Town Reports		3,400.00	3,400.00			794.75	2,605.25	23.37%
2	EXPENDITURES	3,400.00	3,400.00	3,400.00			794.75	2,605.25	23.37%
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			2,435.25	2,605.25	
01.210.4270.000000	Police O/D Admin Fee				12,852.70		105.00	12,747.70	100.00%
					12,852.70		105.00	12,747.70	100.00%

01 - GENERAL FUND										
Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.	
01.210.5110.000000	Police Salary		20,000.00	20,000.00			4,160.00	15,840.00	20.80%	
01.210.5112.000000	Police Stipend		30,000.00	30,000.00			30,000.00	100.00%	100.00%	
1	PERSONNEL		50,000.00	50,000.00			34,160.00	15,840.00	68.32%	
01.210.5305.000000	Police Training		7,000.00	7,000.00			944.00	6,056.00	13.48%	
01.210.5306.000000	Police Bridge Program								100.00%	
01.210.5400.000000	Administrative - Police		16,000.00	16,000.00			10,241.57	5,758.43	64.00%	
2	EXPENDITURES		23,000.00	23,000.00			11,185.57	11,814.43	48.63%	
01.210.6000.000000	Police - Encumbrances	13,279.98								
3	ENCUMBRANCES	13,279.98					7,928.00	5,351.98	59.69%	
01.210.5800.000000	Police Capital	6,178.10				4,541.19			100.00%	
4	CAPITAL	6,178.10				4,541.19	1,636.91		100.00%	
210 Total POLICE		19,458.08	73,000.00	73,000.00	12,852.70	4,541.19	55,015.48	45,754.11		
01.220.5112.000000	Fire Stipend		15,000.00	15,000.00			15,000.00	100.00%	100.00%	
01.220.5113.000000	Firefighter Stipend		8,000.00	9,000.00			6,000.00	3,000.00	66.66%	
1	PERSONNEL		23,000.00	24,000.00			21,000.00	3,000.00	87.50%	
01.220.5400.000000	Administrative - Fire		25,395.00	24,394.00			24,310.32	83.68	99.65%	
2	EXPENDITURES		25,395.00	24,394.00			24,310.32	83.68	99.65%	
01.220.5800.000000	Capital - Fire	397.87	8,000.00	8,000.00		7,972.87	425.00		100.00%	
4	CAPITAL	397.87	8,000.00	8,000.00		7,972.87	425.00		100.00%	
220 Total FIRE		397.87	56,395.00	56,394.00		7,972.87	45,735.32	3,083.68		
01.231.5400.000000	Administrative - Ambulance		48,851.00	48,852.00			48,851.21	0.79	99.99%	
2	EXPENDITURES		48,851.00	48,852.00			48,851.21	0.79	99.99%	
231 Total AMBULANCE			48,851.00	48,852.00			48,851.21	0.79		
01.241.4450.000000	Building Inspector - Permit				16,179.84			16,179.84	100.00%	
01.241.5110.000000	Building Inspector Stipend		12,200.00	12,200.00			11,730.75	469.25	96.15%	
1	PERSONNEL		12,200.00	12,200.00			11,730.75	469.25	96.15%	
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	16,179.84		12,070.67	16,809.17		

01 - GENERAL FUND	Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum. Balance.	% Exp.
	01.290.5400.000000	Administrative Public		19,765.00	19,765.00		2,197.65	17,567.35		100.00%
	2	EXPENDITURES		19,765.00	19,765.00		2,197.65	17,567.35		100.00%
	01.290.5800.000000	Public Safety Complex	1,002.00				1,002.00			100.00%
	4	CAPITAL	1,002.00				1,002.00			100.00%
	290 Total PUBLIC SAFETY COMPLEX		1,002.00	19,765.00	19,765.00		3,199.65	17,567.35		
	01.291.5112.000000	Emergency Management		5,000.00	5,000.00			5,000.00		100.00%
	1	PERSONNEL		5,000.00	5,000.00			5,000.00		100.00%
	01.291.5400.000000	Administrative Emergency		1,130.00	1,130.00			1,129.68	0.32	99.97%
	2	EXPENDITURES		1,130.00	1,130.00			1,129.68	0.32	99.97%
	291 Total EMERGENCY MANAGEMENT			6,130.00	6,130.00			6,129.68	0.32	
	01.292.5110.000000	Animal Control Stipend		3,200.00	3,200.00			3,200.00		100.00%
	1	PERSONNEL		3,200.00	3,200.00			3,200.00		100.00%
	01.292.5400.000000	Administrative - Animal		1,000.00	1,000.00				1,000.00	0.00%
	2	EXPENDITURES		1,000.00	1,000.00				1,000.00	0.00%
	292 Total ANIMAL CONTROL			4,200.00	4,200.00			3,200.00	1,000.00	
	01.293.5400.000000	Administrative - Animal		500.00	500.00				500.00	0.00%
	2	EXPENDITURES		500.00	500.00				500.00	0.00%
	293 Total ANIMAL INSPECTOR			500.00	500.00				500.00	
	01.294.5400.000000	Administrative - Tree		6,000.00	6,000.00				6,000.00	0.00%
	2	EXPENDITURES		6,000.00	6,000.00				6,000.00	0.00%
	294 Total TREE		6,000.00	6,000.00				6,000.00		
	01.300.4620.000000	Chapter 70 Revenue				58,999.00			58,999.00	100.00%
						58,999.00			58,999.00	100.00%
	01.300.5330.000000	Transportation - CBRSD		9,460.00	9,460.00			9,460.00		100.00%
	01.300.5400.000000	Administrative - CBRSD		653,498.00	653,498.00			653,498.00		100.00%
	2	EXPENDITURES		662,958.00	662,958.00			662,958.00		100.00%
	01.300.5800.000000	Capital - CBRSD		46,487.00	46,487.00			46,487.00		100.00%
	4	CAPITAL		46,487.00	46,487.00			46,487.00		100.00%

01 - GENERAL FUND Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
01.300.5300.0000000	CBRSR Capital Improvement								100.00%
5	SPECIAL ARTICLES								100.00%
300 Total REGIONAL EDUCATION			709,445.00	709,445.00	58,999.00		709,445.00	58,999.00	
01.301.5320.0000000	Vocational Tuition		117,732.00	117,732.00			102,252.42	15,479.58	86.85%
01.301.5330.0000000	Transportation -		45,360.00	45,360.00			44,604.00	756.00	98.33%
2	EXPENDITURES		163,092.00	163,092.00			146,856.42	16,235.58	90.04%
301 Total VOCATIONAL SCHOOL			163,092.00	163,092.00			146,856.42	16,235.58	
01.302.5400.0000000	Administrative - Berkshire		40,000.00	40,000.00			31,518.73	8,481.27	78.79%
2	EXPENDITURES		40,000.00	40,000.00			31,518.73	8,481.27	78.79%
01.302.5300.0000000	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			40,000.00	40,000.00			31,518.73	18,481.27	
01.421.4450.0000000	SCHOOL BLDG	10,000.00							
	Curb Cut Permits				100.00			100.00	100.00%
					100.00			100.00	100.00%
421 Total CURB CUT PERMITS					100.00			100.00	
01.422.5110.0000000	Highway Salary		214,126.00	208,026.00			205,663.42	2,362.58	98.86%
01.422.5130.0000000	Highway Overtime		20,508.00	12,806.50			9,047.61	3,758.89	70.64%
1	PERSONNEL		234,634.00	220,832.50			214,711.03	6,121.47	97.22%
01.422.5400.0000000	Administrative - Highway		15,000.00	15,000.00			13,383.89	1,616.11	89.22%
01.422.5415.0000000	Highway Tool & Machinery		80,000.00	80,000.00		116.60	71,639.45	8,243.95	89.69%
01.422.5420.0000000	Highway General		110,000.00	110,000.00			104,114.02	5,885.98	94.64%
2	EXPENDITURES		205,000.00	205,000.00		116.60	189,137.36	15,746.04	92.31%
01.422.6000.0000000	Highway - Encumbrances	55,636.23					55,636.23		100.00%
3	ENCUMBRANCES	55,636.23					55,636.23		100.00%
01.422.5800.0000000	Highway Capital	262.21				1,262.21	59,205.00		100.00%
4	CAPITAL	262.21				1,262.21	59,205.00		100.00%
422 Total HIGHWAY		55,898.44	439,634.00	486,037.50		1,378.81	518,689.62	21,867.51	
01.423.5400.0000000	Administrative Winter		80,000.00	80,000.00			59,767.75	20,232.25	74.70%
2	EXPENDITURES		80,000.00	80,000.00			59,767.75	20,232.25	74.70%

01 - GENERAL FUND Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
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			79,595.33	20,232.25	
01.430.4320.000000	Trash Fee				3,966.10			3,966.10	100.00%
					3,966.10			3,966.10	100.00%
430	Total TRASH				3,966.10			3,966.10	
01.455.5400.000000	Water Hydrant		9,500.00	9,500.00			9,500.00		100.00%
2	EXPENDITURES		9,500.00	9,500.00			9,500.00		100.00%
455 Total WATER HYDRANTS			9,500.00	9,500.00			9,500.00		
01.491.5110.000000	Salary - Cemetery		10,415.00	10,415.00			10,415.00		100.00%
1	PERSONNEL		10,415.00	10,415.00			10,415.00		100.00%
01.491.5400.000000	Administration - Cemetery		60.00	60.00			60.00		100.00%
2	EXPENDITURES		8,000.00	8,000.00			60.00		100.00%
01.491.5800.000000	Cemetery - Capital	10,442.50		13,950.00		11,192.50	13,200.00		100.00%
4	CAPITAL	10,442.50		13,950.00		11,192.50	13,200.00		100.00%
491 Total CEMETERY		10,442.50	8,000.00	24,425.00		11,192.50	23,675.00		
01.510.4320.000000	Board of Health Inspection				1,108.87			1,108.87	100.00%
01.510.4325.000000	Board of Health Transfer				14,857.21			14,857.21	100.00%
01.510.4370.000000	Board of Health - Other				1,874.66			1,874.66	100.00%
01.510.4450.000000	Board of Health Permits				11,799.00			11,799.00	100.00%
					29,639.74			29,639.74	100.00%
01.510.5110.000000	Board of Health Salary		25,500.00	24,000.00			23,992.00		99.96%
1	PERSONNEL		25,500.00	24,000.00			23,992.00		99.96%
01.510.5400.000000	Administrative - Board of		58,500.00	66,100.00			66,098.29		99.99%
2	EXPENDITURES		58,500.00	66,100.00			66,098.29		99.99%
01.510.6000.000000	Encumbrance - Board of	11,082.06					11,082.06		100.00%
3	ENCUMBRANCES	11,082.06					11,082.06		100.00%
510 Total BOARD OF HEALTH		11,082.06	84,000.00	90,100.00	29,639.74		101,172.35	29,649.45	
01.541.5110.000000	Council on Aging Salary		3,360.00	3,360.00			3,268.00		97.26%
1	PERSONNEL		3,360.00	3,360.00			3,268.00		97.26%

01 - GENERAL FUND		Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
01.541.5400.000000	Administrative - Council on EXPENDITURES		2,000.00	2,000.00			1,889.65	110.35	94.48%
2			2,000.00	2,000.00			1,889.65	110.35	94.48%
541 Total COUNCIL ON AGING			5,360.00	5,360.00			5,157.65	202.35	
01.543.4660.000000	Veteran's Benefit				6,728.00			6,728.00	100.00%
					6,728.00			6,728.00	100.00%
01.543.5400.000000	Administrative - Veterans		24,103.00	24,103.00			4,084.34	20,018.66	16.94%
2	EXPENDITURES		24,103.00	24,103.00			4,084.34	20,018.66	16.94%
543 Total VETERANS			24,103.00	24,103.00	6,728.00		4,084.34	26,746.66	
01.610.5400.000000	Administrative - Library		8,100.00	8,100.00			8,099.95	0.05	99.99%
2	EXPENDITURES		8,100.00	8,100.00			8,099.95	0.05	99.99%
610 Total LIBRARY			8,100.00	8,100.00			8,099.95	0.05	
01.630.5400.000000	Administrative - Recreation		4,000.00	4,000.00		558.94	2,596.93	844.13	78.89%
2	EXPENDITURES		4,000.00	4,000.00		558.94	2,596.93	844.13	78.89%
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				1,373.00	4,444.00	100.00%	
4	CAPITAL	5,817.00				1,373.00	4,444.00	100.00%	
630 Total RECREATION		6,984.20	4,000.00	4,000.00		1,931.94	8,079.51	972.75	
01.710.5910.010001	Safety Complex Loan		41,606.00	41,606.10			41,606.10		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			32,000.00		100.00%
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	202,606.10			202,606.10	100.00%	
710 Total LONG TERM DEBT			202,606.00	202,606.10			202,606.10		
01.751.5915.010001	Safety Complex Loan		35,968.00	35,967.90			35,967.90		100.00%
01.751.5915.010002	Highway Truck Loan		768.00	768.00			768.00		100.00%
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 - GENERAL FUND Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
01.751.5915.010005	Cat Loader- Interest		2,700.00	2,700.00			2,700.00		100.00%
2	EXPENDITURES		80,640.00	80,639.90			80,639.40	0.50	99.99%
751 Total INTEREST LONG TERM DEBT			80,640.00	80,639.90			80,639.40	0.50	
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	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	565.85			565.85		100.00%
2	EXPENDITURES		550.00	565.85			565.85	565.85	100.00%
913 Total UNEMPLOYMENT			550.00	565.85			565.85		
01.914.5780.000000	Medical Insurance		35,143.00	35,319.16			35,319.16		100.00%
2	EXPENDITURES		35,143.00	35,319.16			35,319.16	35,319.16	100.00%
914 Total HEALTH INSURANCE			35,143.00	35,319.16			35,319.16		
01.916.5780.000000	Medicare / Social Security		17,360.00	21,118.01			21,118.01		100.00%
2	EXPENDITURES		17,360.00	21,118.01			21,118.01	21,118.01	100.00%
916 Total MEDICARE			17,360.00	21,118.01			21,118.01		
01.945.5780.000000	Insurance & Bonds		50,000.00	47,000.00			46,946.12	53.88	99.88%
2	EXPENDITURES		50,000.00	47,000.00			46,946.12	53.88	99.88%
945 Total LIABILITY INSURANCE			50,000.00	47,000.00			46,946.12	53.88	
01.990.5962.000000	Transfer to Special Revenue Fund			2,500.00			2,500.00		100.00%
01.990.5964.000000	Transfer to Trust Funds			187,230.55			187,230.55		100.00%
01.990.5965.000000	Transfer to Enterprise Fund			3,468.45			3,468.45		100.00%
2	EXPENDITURES			193,199.00			193,199.00	193,199.00	100.00%
990 Total TRANSFERS OUT				193,199.00			193,199.00		
01 TOTAL GENERAL FUND		156,605.96	2,538,979.00	2,806,333.00	2,698,082.78	53,575.54	2,721,355.64	2,886,090.56	

20 - FEDERAL GRANT									
Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
20.122.4540.200008.00	Cares 25% - Revenue				14,151.61			-14,151.61	100.00%
20.122.4540.200009.00	ARPA - Revenue			130,622.28				130,622.28	100.00%
20.122.5400.200009.00	ARPA - Expense				26,760.17			-26,760.17	100.00%
					40,911.78			89,710.50	100.00%
	122 Total SELECTBOARD				40,911.78			89,710.50	
20.220.4540.200001.00	Firefighter Safety			8,608.65				8,608.65	100.00%
20.220.4540.200001.23	Firefighter Safety		10,500.00					10,500.00	0.00%
20.220.5400.200001.23	Expense Firefighter Safety				7,239.59			-7,239.59	100.00%
20.220.5400.200007.23	Fire - EMPG 23 - Expense				5,000.00			-5,000.00	100.00%
				10,500.00	8,608.65			6,869.06	116.56%
	220 Total FIRE			10,500.00	8,608.65			6,869.06	
	20 TOTAL FEDERAL GRANT			10,500.00	139,230.93			53,151.37	96,579.56
21 - STATE GRANT									
Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
21.122.4680.210024.00	ARPA - Revenue								100.00%
21.122.5400.210007.00	Green Communities Grant -				80,632.03			-80,632.03	100.00%
21.122.5400.210024.00	ARPA - Expense								100.00%
					80,632.03			-80,632.03	100.00%
	122 Total SELECTBOARD				80,632.03			-80,632.03	
21.155.5400.210023.00	Community Compact II				41,240.88			-41,240.88	100.00%
	155 Total TECHNOLOGY				41,240.88			-41,240.88	
21.162.4680.210013.00	Elections and				540.72			540.72	100.00%
					540.72			540.72	100.00%
	162 Total ELECTION & REGISTRATION				540.72			540.72	
21.175.4680.210021.00	MA Rehab Program Town -				230.93			230.93	100.00%
	175 Total PLANNING BOARD				230.93			230.93	

21 - STATE GRANT	Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
	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%
	21.302.4680.210031.22	FY 22 Rural and Small Town Grant - Re				3,295.95			3,295.95	100.00%
	21.302.5400.210030.23	FY 23 Underutilized PP Grant - Expense						24,704.05	-24,704.05	100.00%
	21.302.5400.210031.22	FY 22 Rural and Small Town Grant - Ex						3,295.95	-3,295.95	100.00%
		302 Total BERKSHIRE TRAILS SCHOOL BLDG				3,295.95		28,000.00	-24,704.05	100.00%
		302 Total BERKSHIRE TRAILS SCHOOL BLDG				3,295.95		28,000.00	-24,704.05	100.00%
	21.510.4680.210010.00	BOH Recycling Grant -				6,300.00			6,300.00	100.00%
	21.510.5400.210010.00	BOH Recycling Grant -						4,038.60	-4,038.60	100.00%
	21.510.5400.210015.00	Board of Health Grant -						930.00	-930.00	100.00%
		510 Total BOARD OF HEALTH				6,300.00		4,968.60	1,331.40	100.00%
		510 Total BOARD OF HEALTH				6,300.00		4,968.60	1,331.40	100.00%
	21.541.4680.210011.00	COA Formula - Revenue				1,200.00			1,200.00	100.00%
	21.541.5110.210011.00	COA Formula Grant - Salary						5,995.00	-5,995.00	100.00%
		541 Total COUNCIL ON AGING				1,200.00		5,995.00	-4,795.00	100.00%
		541 Total COUNCIL ON AGING				1,200.00		5,995.00	-4,795.00	100.00%
	21.610.4680.210018.00	State Aid to Library -				3,759.55			3,759.55	100.00%
	21.610.5110.210018.00	State Aid to Library -						632.25	-632.25	100.00%
	21.610.5400.210018.00	State Aid to Library -						2,068.81	-2,068.81	100.00%
		610 Total LIBRARY				3,759.55		2,701.06	1,058.49	100.00%
		610 Total LIBRARY				3,759.55		2,701.06	1,058.49	100.00%
	21.692.4680.210012.00	Cultural Council Grant -				-4,700.00			-4,700.00	100.00%
	21.692.4820.210012.00	Cultural Council Grant -				18.13			18.13	100.00%
	21.692.5400.210012.00	Cultural Council Grant -						5,840.00	-5,840.00	100.00%
	21.692.5400.210032.23	FY 23 MCC - Art Grant Expense						961.27	-961.27	100.00%
		692 Total CULTURAL COUNCIL				-4,681.87		6,801.27	-11,483.14	100.00%
		692 Total CULTURAL COUNCIL				-4,681.87		6,801.27	-11,483.14	100.00%

21 - STATE GRANT Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
21.693.4680.210033.23 FY 23 Cultural Council Dist Revenue					30,000.00			30,000.00	100.00%
					30,000.00			30,000.00	100.00%
693 Total CULTURAL COUNCIL DISTRICT					30,000.00			30,000.00	
21 TOTAL STATE GRANT					40,645.28		190,067.84	-149,422.56	
<hr/>									
22 - RECEIPTS RESERVED FOR APPROPRI Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
22.122.4680.220001.00 Transportation Network					0.10			0.10	100.00%
					0.10			0.10	100.00%
122 Total SELECTBOARD					0.10			0.10	
<hr/>									
22 TOTAL RECEIPTS RESERVED FOR APPROPRI									
<hr/>									
23 - REVOLVING FUNDS OTHER Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
23.171.4370.230003 Conservation Commission					487.57			487.57	100.00%
23.171.5400.230003 Conservation Commission							305.48	-305.48	100.00%
					487.57		305.48	182.09	100.00%
171 Total CONSERVATION COMMISSION					487.57		305.48	182.09	
23.241.4370.230004 Inspectors Revolving -					7,365.00			7,365.00	100.00%
23.241.5110.230004 Inspectors Revolving -							815.00	-815.00	100.00%
23.241.5400.230004 Inspectors Revolving -							6,650.00	-6,650.00	100.00%
					7,365.00		7,465.00	-100.00	100.00%
241 Total BUILDING INSPECTOR					7,365.00		7,465.00	-100.00	
23.630.4370.230002 Recreation Revolving -					750.00			750.00	100.00%
23.630.5400.230002 Recreation Revolving -							156.82	-156.82	100.00%
					750.00		156.82	593.18	100.00%
630 Total RECREATION					750.00		156.82	593.18	
23 TOTAL REVOLVING FUNDS OTHER					8,602.57		7,927.30	675.27	

24 - OSR - GIFTS AND DONATIONS									
Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum. Balance.	% Exp.
24.122.4830.240003	Community House Gift -				350.00			350.00	100.00%
24.122.4830.240015	Helen Mutchie Gift - Revenue				332.33			332.33	100.00%
24.122.4830.240020	Pettingill Memorial Field				50,250.00			50,250.00	100.00%
24.122.4970.240001	Transfer in from General						-2,500.00	2,500.00	100.00%
24.122.5400.240020	Pettingill Memorial Field						12,906.12	-12,906.12	100.00%
	122 Total SELECTBOARD				50,932.33		10,406.12	40,526.21	100.00%
24.210.5400.240007	Police Gift - Expense						5,866.42	-5,866.42	100.00%
	210 Total POLICE						5,866.42	-5,866.42	100.00%
24.220.4830.240008	Fire Special Gift - Revenue				50,500.00			50,500.00	100.00%
24.220.5400.240008	Fire Special Gift - Expense						500.00	-500.00	100.00%
	220 Total FIRE				50,500.00		500.00	50,000.00	100.00%
24.491.4830.240006	Cemetery Gift - Revenue				55,500.00			55,500.00	100.00%
24.491.5400.240006	Cemetery Gift - Expense								100.00%
	491 Total CEMETERY				55,500.00			55,500.00	100.00%
24.541.4830.240018	COA Memorial Gift - Revenue				655.00			655.00	100.00%
24.541.5400.240018	COA Memorial Gift - Expense						90.00	-90.00	100.00%
	541 Total COUNCIL ON AGING				655.00		90.00	565.00	100.00%
24.610.4830.240004	Library Gift - Revenue				150.00			150.00	100.00%
24.610.4830.240005	Library Special Gift -				1,900.00			1,900.00	100.00%
24.610.5400.240005	Library Special Gift -						2,539.70	-2,539.70	100.00%
	610 Total LIBRARY				2,050.00		2,539.70	-489.70	100.00%
					2,050.00		2,539.70	-489.70	100.00%

24 - OSR - GIFTS AND DONATIONS									
Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
24.691.4830.240019	Historic Commission				496.47			496.47	100.00%
24.691.5110.240019	Historic Commission						3,668.75	-3,668.75	100.00%
24.691.5400.240019	Historic Commission				496.47		10,677.81	-10,677.81	100.00%
691 Total HISTORIC COMMISSION					496.47		14,346.56	-13,850.09	100.00%
					496.47		14,346.56	-13,850.09	
	24 TOTAL OSR - GIFTS AND DONATIONS				160,133.80		33,748.80	126,385.00	

25 - OSR - OTHER									
Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
25.000.4210.250003	Water User Fee Revenue								100.00%
25.000.4750.250001	Specific Loan Program -				52.26			52.26	100.00%
25.000.4820.250003	Water Interest								100.00%
25.000.4840.250003	Water Misc Revenue				-7,030.48			-7,030.48	100.00%
25.000.5965.250002	Water Fund - Transfer to				-150,298.79			-150,298.79	100.00%
25.000.5965.250003	Water - Transfer to				-157,277.01			-157,277.01	100.00%
000 Total					-157,277.01			-157,277.01	
	25 TOTAL OSR - OTHER				-157,277.01			-157,277.01	

30 - CAPITAL FUND									
Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
30.300.4680.300003	School Roof - Revenue				158,000.00			158,000.00	100.00%
30.300.5800.300003	School Roof - Expense						158,000.00	-158,000.00	100.00%
300 Total REGIONAL EDUCATION					158,000.00		158,000.00	158,000.00	100.00%

30 - CAPITAL FUND		Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
Account	Description								
30.422.4680.300001	Chapter 90 - Revenue				10.00			10.00	100.00%
30.422.4680.300005	Stage Road Culvert -				22,108.28			22,108.28	100.00%
30.422.4680.300009	Chapter 90 - Wrap - Revenue				161,683.78			161,683.78	100.00%
30.422.5800.300005	Stage Road Culvert -						4,797.03	-4,797.03	100.00%
	422 Total HIGHWAY				183,802.06		4,797.03	179,005.03	100.00%
30.465.4840.300007	MLP Misc / Other Income						4,797.03	179,005.03	100.00%
30.465.5965.300006	MLP - Transfer to Enterprise				-101,471.94			-101,471.94	100.00%
30.465.5965.300007	MLP - Broadband Transfer to				-206,644.23			-206,644.23	100.00%
	465 Total MUNICIPAL LIGHT PLANT				-308,116.17			-308,116.17	100.00%
	30 TOTAL CAPITAL FUND				33,685.89		162,797.03	-129,111.14	
60 - WATER- ENTERPRISE FUND		Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
Account	Description								
60.450.4210.000000	Water User Fee Revenue				87,161.41		-964.31	88,125.72	100.00%
60.450.4820.000000	Water Interest				182.27			182.27	100.00%
60.450.4840.000000	Water - Misc Revenue				118.53			118.53	100.00%
60.450.4971.000000	Water - Transfer from Sp.				157,329.27			157,329.27	100.00%
					244,791.48		-964.31	245,755.79	100.00%
60.450.5110.000000	Water - Salary		12,700.00	12,400.00			11,300.00	1,100.00	91.12%
60.450.5112.000000	Water - Stipend			300.00			300.00		100.00%
1	PERSONNEL		12,700.00	12,700.00			11,600.00	1,100.00	91.33%
60.450.5400.000000	Water - Expenses		53,094.00	53,094.00		22.09	43,413.91	9,658.00	81.80%
2	EXPENDITURES		53,094.00	53,094.00		22.09	43,413.91	9,658.00	81.80%
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	244,791.48	22.09	54,167.73	256,395.66	

60 - WATER - ENTERPRISE FUND	Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
	60,991,4970.000000	Transfer in from General Fund						-3,468.45	3,468.45	100.00%
								-3,468.45	3,468.45	100.00%
	991 Total TRANSFER IN							-3,468.45	3,468.45	
	60 TOTAL WATER - ENTERPRISE FUND			65,794.00	65,794.00	244,791.48	22.09	50,699.28	259,864.11	
	65 - MLP - ENTERPRISE FUND	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
	65,465,4210.000000	MLP User Fee Revenue				416,910.12			416,910.12	100.00%
	65,465,4225.000000	MLP Other Revenue				3,000.00			3,000.00	100.00%
	65,465,4820.000000	MLP Interest				2,682.15			2,682.15	100.00%
	65,465,4973.000000	Transfer from Capital Fund				308,116.17			308,116.17	100.00%
						730,708.44			730,708.44	100.00%
	65,465,5110.000000	MLP Salary		12,000.00	12,000.00			12,000.00		100.00%
	1	PERSONNEL		12,000.00	12,000.00			12,000.00		100.00%
	65,465,5380.000000	MLP Operating - Chargeback		40,000.00	40,000.00		1,021.74	33,384.12	5,594.14	86.01%
	65,465,5400.000000	MLP Operating - Monthly		223,731.00	223,731.00		14,765.35	179,591.25	29,374.40	86.87%
	65,465,5420.000000	MLP Operating - Other		80,000.00	80,000.00		3,508.08	43,692.77	32,799.15	59.00%
	2	EXPENDITURES		343,731.00	343,731.00		19,295.17	256,668.14	67,767.69	80.28%
	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					7,602.35		100.00%
	4	CAPITAL	7,602.35					7,602.35		100.00%
	465 Total MUNICIPAL LIGHT PLANT		27,058.99	355,731.00	355,731.00	730,708.44	19,295.17	295,727.13	798,476.13	
	65 TOTAL MLP - ENTERPRISE FUND		27,058.99	355,731.00	355,731.00	730,708.44	19,295.17	295,727.13	798,476.13	

82 - TRUST Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum. Balance.	% Exp.
82.122.4820.820001	Stabilization - Interest				6,522.63			6,522.63	100.00%
82.122.4820.820004	Community House - Interest				6.97			6.97	100.00%
82.122.4820.820005	Community House Stock -				3,758.19			3,758.19	100.00%
82.122.4820.820009	Whiting Street Charity -				157.66			157.66	100.00%
82.122.4820.820010	N.F. Orcutt Charity Fund -				1,314.70			1,314.70	100.00%
82.122.4820.820012	Town Clock - Interest				3.03			3.03	100.00%
82.122.4890.820005	Community House Stock - Gain or Loss				-189.61			-189.61	100.00%
82.122.4890.820013	Madelyn Orcutt Fund - Gain or Loss				-60.22			-60.22	100.00%
82.122.4970.820001	Transfer in from General						-187,230.55	187,230.55	100.00%
122 Total SELECTBOARD					11,513.35	-	-187,230.55	198,743.90	100.00%
82.300.4820.820011	School Trust - Interest				195.51			195.51	100.00%
					195.51			195.51	100.00%
300 Total REGIONAL EDUCATION					195.51			195.51	
82.491.4820.820003	Cemetery Trust - Interest				240.01			240.01	100.00%
82.491.5420.820003	Cemetery Trust - Expense						7,830.00	-7,830.00	100.00%
					240.01		7,830.00	-7,589.99	100.00%
491 Total CEMETERY					240.01		7,830.00	-7,589.99	
82.610.4820.820007	Library - Interest				9.76			9.76	100.00%
82.610.4820.820008	Library Building Fund -				12.04			12.04	100.00%
					21.80			21.80	100.00%
610 Total LIBRARY					21.80			21.80	
82.691.4820.820006	Historical - Interest				21,763.09			21,763.09	100.00%
82.691.4890.820006	Historical - Gain or Loss				70,246.60			70,246.60	100.00%
					92,009.69			92,009.69	100.00%
691 Total HISTORIC COMMISSION					92,009.69			92,009.69	
	82 TOTAL TRUST				103,980.36		-179,400.55	283,380.91	

89 - AGENCY Account	Description	Carry Forward	Budget	Amended Budget	Revenue	Encumb.	Expend.	Unencum Balance.	% Exp.
89.146.4370.890004	Collector Fees - Revenue				5,052.00			5,052.00	100.00%
89.146.4370.890005	Deputy Collector Fees - Revenue				3,300.00			3,300.00	100.00%
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%
					8,352.00		4,126.00	4,226.00	100.00%
	146 Total TAX COLLECTOR				8,352.00		4,126.00	4,226.00	
89.161.4370.890006	Town Clerk Fees - Revenue				740.00			740.00	100.00%
89.161.5110.890006	Town Clerk Fees - Salary						740.00	-740.00	100.00%
					740.00		740.00	100.00%	
	161 Total TOWN CLERK				740.00		740.00	740.00	
89.210.4370.890007	Police Outside Details -				84,811.00		-242.00	85,053.00	100.00%
89.210.5130.890007	Police Outside Details -						86,709.50	-86,709.50	100.00%
89.210.5400.890003	State FID Permit - Expense						1,875.00	-1,875.00	100.00%
					84,811.00		88,342.50	-3,531.50	100.00%
	210 Total POLICE				84,811.00		88,342.50	-3,531.50	
89.220.4370.890002	Fire Outside Detail - Revenue				2,275.00			2,275.00	100.00%
89.220.5110.890002	Fire Outside Duty - Salary						1,893.75	-1,893.75	100.00%
					2,275.00		1,893.75	381.25	100.00%
	220 Total Fire				2,275.00		1,893.75	381.25	
	89 TOTAL AGENCY				96,178.00		95,102.25	1,075.75	
	GRAND TOTAL	183,664.95	2,960,504.00	3,238,358.00	4,098,762.62	72,892.80	3,431,176.09	4,016,716.68	

Trial Balance

Fund	01 General Fund	Beg. Bal.	Debits	Credits	Balance
01.000.1040.000000	General Fund - Cash	636,452.69	3,238,923.41	3,273,317.39	602,058.71
01.000.1210.000000.11	Personal Taxes FY 2011	109.56	0.00	109.56	0.00
01.000.1210.000000.12	Personal Taxes FY 2012	97.59	0.00	97.57	0.02
01.000.1210.000000.13	Personal Taxes FY 2013	478.79	0.00	108.60	370.19
01.000.1210.000000.14	Personal Taxes FY 2014	507.89	0.00	115.20	392.69
01.000.1210.000000.15	Personal Taxes FY 2015	503.24	0.00	114.14	389.10
01.000.1210.000000.16	Personal Taxes FY 2016	524.96	0.00	119.06	405.90
01.000.1210.000000.17	Personal Taxes FY 2017	-18.25	18.25	0.00	0.00
01.000.1210.000000.18	Personal Taxes FY 2018	255.73	0.00	349.48	-93.75
01.000.1210.000000.19	Personal Taxes FY 2019	557.16	0.00	0.00	557.16
01.000.1210.000000.20	Personal Taxes FY 2020	641.91	18.25	46.29	613.87
01.000.1210.000000.21	Personal Taxes FY 2021	882.65	0.00	0.00	882.65
01.000.1210.000000.22	Personal Taxes FY 2022	1,909.46	0.00	484.40	1,425.06
01.000.1210.000000.23	Personal Taxes FY 2023	0.00	102,923.83	99,485.60	3,438.23
	PERSONAL PROPERTY TAXES TOTAL	6,450.69	102,960.33	101,029.90	8,381.12
01.000.1220.000000.18	Real Estate Taxes FY 2018	0.01	0.00	0.00	0.01
01.000.1220.000000.19	Real Estate Taxes FY 2019	2,395.46	55.34	1,311.50	1,139.30
01.000.1220.000000.20	Real Estate Taxes FY 2020	8,885.64	143.98	6,426.37	2,603.25
01.000.1220.000000.21	Real Estate Taxes FY 2021	16,256.45	0.00	8,249.75	8,006.70
01.000.1220.000000.22	Real Estate Taxes FY 2022	62,714.80	728.17	30,553.73	32,889.24
01.000.1220.000000.23	Real Estate Taxes FY 2023	0.00	2,107,694.10	1,995,490.01	112,204.09
	REAL ESTATE TAXES TOTAL	90,252.36	2,108,621.59	2,042,031.36	156,842.59

Fund	01 General Fund	Beg. Bal.	Debits	Credits	Balance
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
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	-7,167.90	0.00	0.00	-7,167.90
01.000.1230.000000.23	Overlay FY 2023	0.00	9,297.16	15,853.06	-6,555.90
OVERLAY TOTAL		-46,746.87	9,297.16	15,853.06	-53,302.77
01.000.1240.000000	Tax Title	49,192.69	2,811.87	41,271.99	10,732.57
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	845.32	0.00	52.50	792.82
01.000.1260.000000.18	MVE Taxes FY 2018	811.67	0.00	38.96	772.71

Fund	01 General Fund	Beg. Bal.	Debits	Credits	Balance
01.000.1260.000000.19	MVE Taxes FY 2019	1,568.29	50.49	555.63	1,063.15
01.000.1260.000000.20	MVE Taxes FY 2020	819.15	0.00	474.98	344.17
01.000.1260.000000.21	MVE Taxes FY 2021	2,342.22	136.98	1,130.39	1,348.81
01.000.1260.000000.22	MVE Taxes FY 2022	6,879.55	14,047.24	15,194.48	5,732.31
01.000.1260.000000.23	MVE Taxes FY 2023	0.00	113,013.02	104,367.81	8,645.21
	MVE TAXES TOTAL	15,007.25	127,247.73	121,814.75	20,440.23
01.000.1880.000000	Tax Possessions	4,277.32	277,082.05	277,082.05	4,277.32
	I TOTAL	754,886.13	5,866,944.14	5,872,400.50	749,429.77
01.000.2120.000000	Federal Tax Withholdings	-1,878.35	51,045.57	45,920.62	3,246.60
01.000.2130.000000	State Tax Withholdings	-704.52	23,376.06	21,623.49	1,048.05
01.000.2140.000000	Retirement Withholdings	4,006.02	26,113.48	24,491.94	5,627.56
01.000.2145.000000	Medicare Withholdings	-1,393.38	21,523.41	19,072.01	1,058.02
01.000.2150.000000	Health Insurance Withholdings	5,818.84	15,259.98	15,450.35	5,628.47
01.000.2151.000000	Dental Insurance Withholdings	-1,781.71	1,464.96	2,058.85	-2,375.60
01.000.2152.000000	Life Insurance Withholdings	61.60	201.20	201.20	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	1,262.19	1,255.09	-337.00
01.000.2156.000000	Retirees Group Insurance - OTC	-2,994.75	4,114.20	4,099.20	-2,979.75
01.000.2190.000000	Child Support	-240.00	6,240.00	6,000.00	0.00
	WITHHOLDINGS TOTAL	535.97	150,601.05	140,172.75	10,964.27
01.000.2520.000000	Tailings	-4,371.31	0.00	0.00	-4,371.31
01.000.2610.000000	Deferred Revenue Property Taxes	-49,956.18	2,149,419.08	2,211,383.84	-111,920.94
01.000.2622.000000	Deferred Revenue Tax Liens	-49,192.69	41,271.99	2,811.87	-10,732.57
01.000.2623.000000	Def Revenue Tax Possessions	-4,277.32	277,082.05	277,082.05	-4,277.32

Fund	01 General Fund	Beg. Bal.	Debits	Credits	Balance
01.000.2630.000000	Deferred Revenue MVE	-14,876.12	121,814.75	127,247.73	-20,309.10
	DEF REVENUE TOTAL	-118,302.31	2,589,587.87	2,618,525.49	-147,239.93
	2 TOTAL	632,748.48	2,740,188.92	2,758,698.24	608,782.80
01.000.3211.000000	Reserved for Encumbrances	-108,162.64	108,162.64	12,852.19	-12,852.19
01.000.3240.000000	Reserved for Expenditures	-110,185.00	201,008.35	140,923.35	-50,100.00
01.000.3295.000000	Reserved for Continued Appropri	-48,443.32	139,266.67	131,546.70	-40,723.35
01.000.3580.000000	Reserve for Petty Cash	-100.00	0.00	0.00	-100.00
01.000.3590.000000	Undesignated Fund Balance	-365,857.52	2,816,553.83	2,955,703.57	-505,007.26
01.000.3910.000000	Revenue Control	0.00	2,880,429.56	2,880,429.56	0.00
01.000.3930.000000	Expenditure Control	0.00	2,932,857.47	2,932,857.47	0.00
	3 TOTAL	0.00	9,078,278.52	9,054,312.84	0.00
	FUND 01 GENERAL FUND ENDING BALANCE	0.00	17,685,411.5	17,685,411.5	0.00

Fund	20 FEDERAL GRANT	Beg. Bal.	Debits	Credits	Balance
20.000.1040.000000	Federal Grants - Cash	130,883.49	184,971.09	98,891.53	216,963.05
	I TOTAL	130,883.49	184,971.09	98,891.53	216,963.05
20.122.3590.200006.00	FB FEMA - 75% COVID	9,202.33	0.00	0.00	9,202.33
20.122.3590.200008.00	FB CARES 25%	-15,529.26	14,151.61	0.00	-1,377.65
20.122.3590.200009.00	FB ARPA	-124,906.29	72,500.33	176,362.44	-228,768.40
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	8,097.92	0.00	8,608.65	-510.73
20.220.3590.200001.23	FB Firefighter Safety Equip Grant	0.00	7,239.59	0.00	7,239.59

Fund	20 FEDERAL GRANT	Beg. Bal.	Debits	Credits	Balance
20.220.3590.200004.00	FB Fire - SAD	-1,691.77	0.00	0.00	-1,691.77
20.220.3590.200007.23	FB Fire - EMPG 23	0.00	5,000.00	0.00	5,000.00
20.291.3590.200002.00	FB Emergency Management Grant	-2,566.25	0.00	0.00	-2,566.25
	3 TOTAL	0.00	98,891.53	184,971.09	0.00
FUND 20 FEDERAL GRANT ENDING BALANCE					
		0.00	283,862.62	283,862.62	0.00
Fund	21 STATE GRANT	Beg. Bal.	Debits	Credits	Balance
21.000.1040.000000	State Grants - Cash	480,828.99	205,863.03	355,285.59	331,406.43
	I TOTAL	480,828.99	205,863.03	355,285.59	331,406.43
21.122.3590.210007.00	FB Green Communities Grant	-31,811.25	80,632.03	0.00	48,820.78
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	0.00	157,166.15	157,166.15	0.00
21.122.3590.210025.00	FB COVID-19	-1,110.13	0.00	0.00	-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	-44,294.31	41,240.88	0.00	-3,053.43
21.162.3590.210013.00	FB Elections and Registrations	-2,021.51	0.00	540.72	-2,562.23
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	-62,834.61	0.00	230.93	-63,065.54
21.210.3590.210002.00	FB GHSB Grant	-5,036.98	0.00	0.00	-5,036.98
21.210.3590.210003.00	FB Community Policing	-526.42	0.00	0.00	-526.42
21.210.3590.210029.00	FB Police Shared Streets & Spaces	0.00	19,729.00	0.00	19,729.00

Fund	21 STATE GRANT	Beg. Bal.	Debits	Credits	Balance
21.220.3590.210028.00	FB Fire Safe Grant	-293.57	0.00	0.00	-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
21.302.3590.210030.23	FY 23 Underutilized PP Grant	0.00	24,704.05	0.00	24,704.05
21.302.3590.210031.22	FY 22 Rural and Small Town Grant	0.00	3,295.95	3,295.95	0.00
	UNDESIGNATED FUND BALANCE TOTAL	-186,456.28	326,768.06	161,233.75	-20,921.97
3 TOTAL		294,372.71	326,768.06	161,233.75	310,484.46
21.422.2730.210026.00	SAAN Payable for Mass Work Gra	0.31	0.00	0.00	0.31
2 TOTAL		294,373.02	0.00	0.00	310,484.77
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	-6,407.72	4,038.60	6,300.00	-8,669.12
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	238.90	4,181.60	3,251.60	1,168.90
21.541.3590.210011.00	FB COA Formula Grant	-9,395.54	10,795.00	6,000.00	-4,600.54
21.610.3590.210018.00	FB State Aid to Library	-6,358.86	2,701.06	3,759.55	-7,417.35
21.692.3590.210012.00	FB Cultural Council Grant	-5,899.02	5,840.00	10,318.13	-10,377.15
21.692.3590.210032.23	FY 23 MCC - Art Grant	0.00	961.27	0.00	961.27
21.693.3590.210033.23	FY 23 Cultural Council District Grant	0.00	0.00	15,000.00	-15,000.00
	UNDESIGNATED FUND BALANCE TOTAL	-294,373.02	28,517.53	44,629.28	-310,484.77
3 TOTAL		0.00	28,517.53	44,629.28	0.00
	FUND 21 STATE GRANT ENDING BALANCE	0.00	561,148.62	561,148.62	0.00

Fund	22 RECEIPTS RESERVED FOR APPROPRI	Beg. Bal.	Debits	Credits	Balance
22.000.1040.000000	Receipts Res for Approp. - Cash	0.00	0.10	0.00	0.10
	<i>1 TOTAL</i>	0.00	0.10	0.00	0.10
22.122.3590.220001.00	FB Transportation Network	0.00	0.00	0.10	-0.10
	<i>3 TOTAL</i>	0.00	0.00	0.10	0.00
	FUND 22 RECEIPTS RESERVED FOR APPROPRI	0.00	0.10	0.10	0.00
	FUND 23 REVOLVING FUNDS OTHER	Beg. Bal.	Debits	Credits	Balance
23.000.1040.000000	Revolving Funds Other - Cash	20,925.09	8,602.57	7,927.30	21,600.36
	<i>1 TOTAL</i>	20,925.09	8,602.57	7,927.30	21,600.36
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	-4,934.76	305.48	487.57	-5,116.85
23.241.3590.230004	FB Inspectors Revolving 53E1/	-798.05	7,465.00	7,365.00	-698.05
23.630.3590.230002	FB Recreation Revolving	-12,504.78	156.82	750.00	-13,097.96
	<i>3 TOTAL</i>	0.00	7,927.30	8,602.57	0.00
	FUND 23 REVOLVING FUNDS OTHER ENDING BALANCE	0.00	16,529.87	16,529.87	0.00
	FUND 24 OSR - GIFTS AND DONATIONS	Beg. Bal.	Debits	Credits	Balance
24.000.1040.000000	OSR - Gifts and Donations - Cash	228,717.94	165,391.30	39,006.30	355,102.94
	<i>1 TOTAL</i>	228,717.94	165,391.30	39,006.30	355,102.94
24.122.3590.240001	FB 250th Celebration	-6,531.52	0.00	2,500.00	-9,031.52
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	-18,570.67	0.00	350.00	-18,920.67
24.122.3590.240009	FB Community House Floors Donation	-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

FUND	24 OSR - GIFTS AND DONATIONS	Beg. Bal.	Debits	Credits	Balance
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	-120,829.52	0.00	332.33	-121,161.85
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	-9,413.77	12,906.12	50,250.00	-46,757.65
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	5,866.42	0.00	-13,115.40
24.220.3590.240008	FB Fire Special Gift	-7,287.02	500.00	50,500.00	-57,287.02
24.491.3590.240006	FB Cemetery Gift	-4,617.93	2,757.50	58,257.50	-60,117.93
24.541.3590.240018	FB COA Memorial Gift	-2,141.05	90.00	655.00	-2,706.05
24.610.3590.240004	FB Library Gift	-2,932.60	0.00	150.00	-3,082.60
24.610.3590.240005	FB Library Special Gift	-4,490.64	2,539.70	1,900.00	-3,850.94
24.610.3590.240010	FB Library Building Gift	-436.00	0.00	0.00	-436.00
24.691.3590.240019	FB Historic Commission Donation	-5,319.10	14,346.56	496.47	8,530.99
	3 TOTAL	0.00	39,006.30	165,391.30	0.00
	FUND 24 OSR - GIFTS AND DONATIONS ENDING BALANCE	0.00	204,397.60	204,397.60	0.00
FUND	25 OSR - OTHER	Beg. Bal.	Debits	Credits	Balance
25.000.1040.000000	OSR - Other Cash	266,707.66	7,082.74	164,359.75	109,430.65
25.000.1310.250003	Water Rents Receivable	28,412.44	0.00	28,412.44	0.00
25.000.1340.250001	Septic Loans Receivable	2,271.77	52.26	0.00	2,324.03
	1 TOTAL	297,391.87	7,135.00	192,772.19	III,754.68
25.000.2651.250003	Water Rents Def Revenue	-28,412.44	28,412.44	0.00	0.00
25.000.2680.250001	Septic Loan Def. Revenue	-2,271.77	0.00	52.26	-2,324.03
	DEF REVENUE TOTAL	-30,684.21	28,412.44	52.26	-2,324.03
	2 TOTAL	266,707.66	28,412.44	52.26	109,430.65

FUND	25 OSR - OTHER	Beg. Bal.	Debits	Credits	Balance
25.000.3590.250001	FB Specific Loan Program	-109,378.39	0.00	52.26	-109,430.65
25.000.3590.250002	FB Water	-7,030.48	7,030.48	0.00	0.00
25.000.3590.250003	FB Water Fund	-150,298.79	157,329.27	7,030.48	0.00
	3 TOTAL	0.00	164,359.75	7,082.74	0.00
	FUND 25 OSR - OTHER ENDING BALANCE	0.00	199,907.19	199,907.19	0.00
FUND	30 CAPITAL FUND	Beg. Bal.	Debits	Credits	Balance
30.000.1040.000000	Capital Fund - Cash	318,072.00	502,802.06	631,913.20	188,960.86
	1 TOTAL	318,072.00	502,802.06	631,913.20	188,960.86
30.210.3590.300004	FB Med Capital Project	-650.00	0.00	0.00	-650.00
30.290.3590.300002	FB Public Safety Complex	-2,437.55	0.00	0.00	-2,437.55
	3 TOTAL	314,984.45	0.00	0.00	185,873.31
30.300.2720.300003	School Roof Ban	-190,000.00	0.00	0.00	-190,000.00
	2 TOTAL	124,984.45	0.00	0.00	-4,126.69
30.300.3590.300003	FB School Roof	180,972.35	316,000.00	316,000.00	180,972.35
30.422.3590.300001	FB Chapter 90	-10,953.88	0.00	161,693.78	-172,647.66
30.422.3590.300005	FB Stage Road Culvert	13,113.25	4,797.03	22,108.28	-4,198.00
30.465.3590.300006	FB MLP	-101,471.94	101,471.94	0.00	0.00
30.465.3590.300007	FB MLP - Broad Band Fund Balance	-206,644.23	209,644.23	3,000.00	0.00
	3 TOTAL	0.00	631,913.20	502,802.06	0.00
	FUND 30 CAPITAL FUND ENDING BALANCE	0.00	1,134,715.26	1,134,715.26	0.00

FUND	60 WATER - ENTERPRISE FUND	Beg. Bal.	Debits	Credits	Balance
60.450.1040.000000	Water - Enterprise Fund - Cash	0.00	249,224.24	55,132.04	194,092.20
60.450.1310.000000	Water User Fee Receivable	0.00	109,064.76	88,125.72	20,939.04
	1 TOTAL	0.00	358,289.00	143,257.76	215,031.24
60.450.2651.000000	Water User Fee Deferred Revenue	0.00	88,125.72	109,064.76	-20,939.04
	DEF REVENUE TOTAL	0.00	88,125.72	109,064.76	-20,939.04
	2 TOTAL	0.00	88,125.72	109,064.76	194,092.20
60.450.3211.000000	Reserved for Encumbrances	0.00	0.00	22.09	-22.09
60.450.3590.000000	FB Water - Retained Earnings	0.00	55,154.13	249,224.24	-194,070.11
60.450.3910.000000	Water - Revenue Control	0.00	249,224.24	249,224.24	0.00
60.450.3930.000000	Water - Expenditure Control	0.00	55,132.04	55,132.04	0.00
	3 TOTAL	0.00	359,510.41	553,602.61	0.00
	FUND 60 WATER - ENTERPRISE FUND ENDING BALANCE	0.00	805,925.13	805,925.13	0.00
FUND	65 MLP - ENTERPRISE FUND	Beg. Bal.	Debits	Credits	Balance
65.465.1040.000000	MLP - Enterprise Fund - Cash	0.00	731,708.44	296,727.13	434,981.31
65.465.1310.000000	MLP User Fee Receivable	0.00	416,910.12	416,910.12	0.00
	1 TOTAL	0.00	1,148,618.56	713,637.25	434,981.31
65.465.2651.000000	MLP User Fee Deferred Revenue	0.00	416,910.12	416,910.12	0.00
	DEF REVENUE TOTAL	0.00	416,910.12	416,910.12	0.00
	2 TOTAL	0.00	416,910.12	416,910.12	434,981.31

FUND	65 MLP - ENTERPRISE FUND	Beg. Bal.	Debits	Credits	Balance
65.465.3211.000000	Reserved for Encumbrances	0.00	0.00	19,295.17	-19,295.17
65.465.3590.000000	FB MLP - Retained Earnings	0.00	315,022.30	730,708.44	-415,686.14
65.465.3910.000000	MLP - Revenue Control	0.00	730,708.44	730,708.44	0.00
65.465.3930.000000	MLP - Expenditure Control	0.00	296,727.13	296,727.13	0.00
	3 TOTAL	0.00	1,342,457.87	1,777,439.18	0.00
FUND 65 MLP - ENTERPRISE FUND ENDING BALANCE					
		0.00	2,907,986.55	2,907,986.55	0.00
FUND	82 TRUST	Beg. Bal.	Debits	Credits	Balance
82.000.1040.000000	Trust - Cash	2,068,745.69	291,210.91	7,830.00	2,352,126.60
	1 TOTAL	2,068,745.69	291,210.91	7,830.00	2,352,126.60
82.122.3590.820001	FB Stabilization	-899,639.36	0.00	193,753.18	-1,093,392.54
82.122.3590.820004	FB Community House	-2,602.14	0.00	6.97	-2,609.11
82.122.3590.820005	FB Community House Stock	-180,677.27	0.00	3,568.58	-184,245.85
82.122.3590.820009	FB Whiting Street Charity	-20,488.39	0.00	157.66	-20,646.05
82.122.3590.820010	FB N. F. Orcutt Charity Fund	-21,458.07	0.00	1,314.70	-22,772.77
82.122.3590.820012	FB Town Clock	-392.70	0.00	3.03	-395.73
82.122.3590.820013	FB Madelyn Orcutt Fund	-36,737.29	0.00	-60.22	-36,677.07
82.135.3590.820002	FB Compensated Absences	-6,000.00	0.00	0.00	-6,000.00
82.300.3590.820011	FB School Trust	-25,408.00	0.00	195.51	-25,603.51
82.491.3590.820003	FB Cemetery Trust	-40,855.68	7,830.00	240.01	-33,265.69
82.610.3590.820007	FB Library	-3,634.03	0.00	9.76	-3,643.79
82.610.3590.820008	FB Library Building Fund	-4,491.56	0.00	12.04	-4,503.60
82.691.3590.820006	FB Historical	-826,361.20	0.00	92,009.69	-918,370.89
	3 TOTAL	0.00	7,830.00	291,210.91	0.00
FUND 82 TRUST ENDING BALANCE					
		0.00	299,040.91	299,040.91	0.00

FUND	89 AGENCY	Beg. Bal.	Debits	Credits	Balance
89.000.1040.000000	Agency -Cash	13,111.29	99,420.00	99,837.25	12,694.04
	1 TOTAL	13,111.29	99,420.00	99,837.25	12,694.04
89.000.2580.890001	Tailings	-543.78	0.00	0.00	-543.78
89.146.2580.890004	Collector Fees	-4,619.50	2,330.00	5,052.00	-7,341.50
89.146.2580.890005	Deputy Collector Fees	-2,688.00	3,289.00	3,300.00	-2,699.00
89.161.2580.890006	Town Clerk Fees	114.00	740.00	740.00	114.00
89.210.2580.890003	State FID Permits	-1,288.00	1,875.00	0.00	587.00
89.210.2580.890007	Police Outside Details	-4,044.01	86,709.50	85,053.00	-2,387.51
89.220.2580.890002	Fire Outside Details	-42.00	4,893.75	5,275.00	-423.25
	2 TOTAL	0.00	99,837.25	99,420.00	0.00
FUND 89 AGENCY ENDING BALANCE		0.00	199,257.25	199,257.25	0.00
REPORT TOTAL		0.00	24,298,182.68	24,298,182.6	0.00

Town of Cummington - Combined Balance Sheet - All Fund Types and Account Groups as of June 30, 2023 (Unaudited)

ASSETS	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Account Groups	Totals
	General	Special Revenue	Capital Projects	Enterprise	Internal Services	Trust & Agency	Long-Term Debt	(Memorandum Only)
Cash and cash equivalents	602,058.71	1,034,503.53	188,960.86	629,073.51		2,364,820.64		4,819,417.25
Investments								0.00
Receivables:								
Personal property taxes	8,381.12							8,381.12
Real estate taxes	156,842.59							156,842.59
Allowance for abatements and exemptions	-53,302.77							-53,302.77
Tax liens	10,732.57							10,732.57
Deferred taxes								0.00
Motor vehicle excise	20,440.23							20,440.23
Other excises								0.00
User fees- Water				20,939.04				20,939.04
User fees- MLP				416,910.12				416,910.12
Utility liens added to taxes								0.00
Departmental								0.00
Special assessments								0.00
Due from other governments								0.00
Other receivables- Septic		2,324.03						2,324.03
Foeclosures/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			158,000.00					2,066,865.22
Amounts to be provided - vacation/sick leave								0.00
Total Assets	749,429.77	1,036,827.56	346,960.86	1,066,922.67	0.00	2,364,820.64	2,066,865.22	7,631,826.72

Combined Balance Sheet - All Fund Types and Account Groups as of June 30, 2023 (Unaudited, continued)

	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			
LIABILITIES AND FUNDEQUITY										
Liabilities:										
Warrants payable										0.00
Accounts payable										0.00
Accrued payroll										0.00
Withholdings	-10,964.27									-10,964.27
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	111,920.94									111,920.94
Tax liens	10,732.57									10,732.57
Deferred taxes										0.00
Foreclosures/Possessions	4,277.32									4,277.32
Motor vehicle excise	20,309.10									20,309.10
Other excises										0.00
User fees - Water				20,939.04						20,939.04
User fees - MLP				416,910.12						416,910.12
Utility liens added to taxes										0.00
Departmental										0.00
Special assessments										0.00
Due from other governments										0.00
Other receivables- Septic		2,324.03								2,324.03
Deposits receivable										0.00
Prepaid taxes/fees										0.00
Tailings				4,371.31						4,371.31
IBNR										0.00
Agency Funds								12,694.04		12,694.04

Combined Balance Sheet - All Fund Types and Account Groups as of June 30, 2023 (Unaudited, continued)

	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			
LIABILITIES AND FUNDEQUITY										
Notes payable										0.00
Bonds payable			158,000.00						2,066,865.22	2,224,865.22
Vacation and sick leave liability										0.00
Total Liabilities	140,646.97	2,324.03	158,000.00	437,849.16	0.00	12,694.04	2,066,865.22			2,818,379.42
Fund Equity:										
Reserved for encumbrances	12,852.19			19,317.26						32,169.45
Reserved for expenditures	50,100.00									50,100.00
Reserved for continuing appropriations	40,723.35									40,723.35
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	505,007.26	1,034,503.53	188,960.86	609,756.25		2,352,126.60				4,690,354.50
Unreserved retained earnings										0.00
Investment in capital assets										0.00
Total Fund Equity	608,782.80	1,034,503.53	188,960.86	629,073.51	0.00	2,352,126.60	0.00	0.00	0.00	4,813,447.30
Total Liabilities and Fund Equity	749,429.77	1,036,827.56	346,960.86	1,066,922.67	0.00	2,364,820.64	2,066,865.22	0.00	0.00	7,631,826.72
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										
AGRES 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										
AGRES 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, 2023 (Unaudited)

Fund Number	Fund Name	Accounts Receivable	Deferred Revenue	Fund Balance 6/30/2023	Receipts thru 9/30/2023	BAN's	Remaining Deficit 6/30/2023
20.122.3590.200006.00	FB FEMA-75% COVID-19			-9,202.33			-9,202.33
20.122.3590.200008.00	FB CARES 25%			1,377.65			0.00
20.122.3590.200009.00	FB ARPA			228,768.40			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			510.73			0.00
20.220.3590.200001.23	FB FY23 Firefighter Safety Equipment			-7,239.59			-7,239.59
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
20.220.3590.200007.23	FB Fire - EMPG 23			-5,000.00			-5,000.00
20.291.3590.200002.00	FB Emergency Management Grant			2,566.25			0.00
21.422.2730.210026.00	SAAN Payable Mass Works			-0.31			-0.31
21.122.3590.210007.00	FB Green Communities Grant			-48,820.78			-48,820.78
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			3,053.43			0.00
21.162.3590.210013.00	FB Elections and Registrations			2,562.23			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
21.175.3590.210021.00	FB MA Rehab Program Town			63,065.54			0.00

Special Revenue Fund Balance Detail as of June 30, 2023 (Unaudited, continued)

Fund Number	Fund Name	Accounts Receivable	Deferred Revenue	Fund Balance 6/30/2023	Receipts thru 9/30/2023	BAN's	Remaining Deficit 6/30/2023
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
21.210.3590.210029.00	FB Police Shared Streets and Spaces			-19,729.00			-19,729.00
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
21.302.3590.210030.23	FB Underutilized PP Grant			-24,704.05			-24,704.05
21.302.5400.210031.22	FB Rural and Small Town Grant			0.00			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			8,669.12			0.00
21.510.3590.210014.00	FB HINI Grant			296.73			0.00
21.510.3590.210015.00	FB BOH Grant			-1,168.90			-1,168.90
21.541.3590.210011.00	FB COA Formula Grant			4,600.54			0.00
21.610.3590.210018.00	FB State Aid to Library			7,417.35			0.00
21.692.3590.210012.00	FB Cultural Council Grant			10,377.15			0.00
21.692.3590.210032.23	FB MCC - Art Grant			-961.27			-961.27
21.693.3590.210033.23	FB FY23 Cultural Council District			15,000.00			0.00
22.122.3590.220001.00	FB Transportation Network			0.10			0.00
23.122.3590.230001	FB Solar Array Installation			2,687.50			0.00
23.171.3590.230003	FB Conservation Commission			5,116.85			0.00
23.241.3590.230004	FB Inspectors Revolving 53E 1/2			698.05			0.00
23.630.3590.230002	FB Recreation Revolving			13,097.96			0.00
24.122.3590.240001	FB 250th Celebration			9,031.52			0.00

Special Revenue Fund Balance Detail as of June 30, 2023 (Unaudited, continued)

Fund Number	Fund Name	Accounts Receivable	Deferred Revenue	Fund Balance 6/30/2023	Receipts thru 9/30/2023	BAN's 6/30/2023	Remaining Deficit
24.122.3590.240002	FB Family Center Gifts			11,634.19			0.00
24.122.3590.240003	FB Community House Gift			18,920.67			0.00
24.122.3590.240009	FB Community House Floors Donation			626.74			0.00
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			121,161.85			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			46,757.65			0.00
24.192.3590.240014	FB Town Clock			500.00			0.00
24.210.3590.240007	Fb Police Gift			13,115.40			0.00
24.220.3590.240008	FB Fire Special Gift			57,287.02			0.00
24.491.3590.240006	FB Cemetery Gift			60,117.93			0.00
24.541.3590.240018	FB COA Memorial Gift			2,706.05			0.00
24.610.3590.240004	FB Library Gift			3,082.60			0.00
24.610.3590.240005	FB Library Special Gift			3,850.94			0.00
24.610.3590.240010	FB Library Building Gift			436.00			0.00
24.691.3590.240019	FB Historic Commission Donation			-8,530.99			-8,530.99
25.000.3590.250001	FB Spective Loan Program	2,324.03	2,324.03	109,430.65			0.00
25.000.3590.250002	FB Water			0.00			0.00
25.000.3590.250003	FB Water Fund			0.00			0.00
Total Special Revenue Fund Balance		2,324.03	2,324.03	1,034,503.53	0.00	0.00	-125,357.22

Capital Project Fund Balance Detail

as of June 30, 2023 (Unaudited)

Fund Number	Fund Name	Enterprise Fund Name (if applicable)	Accounts Receivable	Deferred Revenue	Fund Balance 6/30/2023	Receipts thru 9/30/2023	BAN's 6/30/2023	BAN's / Debt Issued 7/1/2023 - 9/30/2023	Remaining Deficit 6/30/2023
30.210.3590.3000004	FB MED Capital Project				650.00				0.00
30.290.3590.3000002	FB Public Safety Complex				2,437.55				0.00
30.300.3590.3000003	FB School Roof				9,027.65		158,000.00		0.00
30.422.3590.3000001	FB Chapter 90			172,647.66					0.00
30.422.3590.3000005	FB Stage Road Culvert			4,198.00					0.00
30.422.3590.3000009	FB Chapter 90 Wrap			0.00					0.00
30.422.3590.3000008	FB Bucket Loader			0.00					0.00
30.465.3590.3000006	FB MLP			0.00					0.00
30.465.3590.3000007	FB MLP - Broad Band Fund Balance			0.00					0.00
Total Capital Projects Fund Balance			0.00	0.00	188,960.86	0.00	158,000.00	0.00	0.00

Trust Fund Balance Detail *as of June 30, 2023 (Unaudited)*

Fund Number	Fund Name	Accounts Receivable	Deferred Revenue	Fund Balance 6/30/2023	Receipts thru 9/30/2023	BAN's	Remaining Deficit 6/30/2023
82.122.3590.820001	FB Stabilization			1,093,392.54			0.00
82.122.3590.820004	FB Community House			2,609.11			0.00
82.122.3590.820005	FB Community House Stock			184,245.85			0.00
82.122.3590.820009	FB Whiting Street Charity			20,646.05			0.00
82.122.3590.820010	FB N.F. Orcutt Charity Fund			22,772.77			0.00
82.122.3590.820012	FB Town Clock			395.73			0.00
82.122.3590.820013	FB Madelyn Orcutt Fund			36,677.07			0.00
82.135.3590.820002	FB Compensated Absences			6,000.00			0.00
82.300.3590.820011	FB School Trust			25,603.51			0.00
82.491.3590.820003	FB Cemetery Trust			33,265.69			0.00
82.610.3590.820007	FB Library			3,643.79			0.00
82.610.3590.820008	FB Library Building Fund			4,503.60			0.00
82.691.3590.820006	FB Historical			918,370.89			0.00
Total Expendable Trust Fund Balance		0.00	0.00	2,352,126.60	0.00	0.00	0.00

Agency Funds reported in the fund balance section of the combined balance sheet: 0.00

Total of combined balance sheet trust and agency fund balance column: 2,352,126.60

Town Treasurer's Report - Bank Accounts - FYE 2023

Bank	Balance 7/1/22	Balance 6/30/23
ADAMS COMMUNITY BANK		
Cemetery Trust Funds	\$ 31,200.78	\$ 31,440.80
Charitable Trust Funds	66,848.87	67,363.28
Town Clock Fund	392.68	395.71
General Fund - Checking	4,845.12	163,952.44
UNIBANK		
Stabilization	200,496.85	201,033.56
Community House Trust	2,602.14	2,609.11
Library Trust	3,632.88	3,642.64
Library Building Fund	4,492.71	4,504.75
Madelyn Orcutt Fund	4,367.76	4,379.46
Arts Council Grant	6,769.91	6,788.04
Rehab Town Program Income Acct	86,263.43	86,494.36
Helen Muchnic Trust	124,141.07	124,473.40
Online Collections - General Fund	201,530.71	312,237.87
Deputy Collector	32,697.28	50,628.65
EASTHAMPTON SAVINGS BANK		
Stabilization	555,821.58	561,807.50
General Fund - Vendor Checking	1,371,785.48	1,415,889.79
General Fund - Payroll	(70,992.44)	(67,014.90)
Municipal Light Plant - Grant	111,321.70	111,321.70
Celebration	2,007.70	2,026.84
Municipal Light Plant Broadband Recpts	323,521.94	741,121.30
PEOPLE'S UNITED BANK		
Septic System Repair Program	104,615.62	104,667.88
General Fund	41,346.85	41,367.54
BARTHOLOMEW & COMPANY		
Community House Trust **	179,655.98	183,103.05
M. Orcutt Fund **	54,579.96	55,648.65
HISTORICAL COMMISSION FUNDS		
Investors Capital	805,812.02	897,821.71
DEPOSITS IN TRANSIT	0.00	0.00
CHECKS OUTSTANDING		
PETTY CASH	100.00	100.00
TOTAL FUNDS	\$ 4,249,858.58	\$ 5,107,805.13

** Funds Invested: At Market Total for both trusts as of June 30,2023 is \$238,822.35

Commissioners of Trust Funds - July 1, 2022 - June 30, 2023

	Principal	Balance 07/1/2022	Interest	Add (Withdrawal)	Balance 6/30/2023	Available
BRYANT CEMETERY						
Mary Tower	\$ 2,97.00	\$ 1,221.52	\$ 9.40	\$ 0.00	\$ 1,230.92	\$ 9,33.92
Bartlett	107.50	432.97	3.33	0.00	436.30	328.80
Brewster	100.00	376.05	2.91	0.00	378.96	278.96
Donated	775.00	1,871.86	14.40	0.00	1,886.26	1,111.26
Subtotal Bryant Cemetery	1,279.50	3,902.40	30.04	0.00	3,932.44	2,652.94
DAWES CEMETERY						
Whitmarsh	100.00	484.84	3.74	0.00	488.58	388.58
Pratt	50.00	312.56	2.39	0.00	314.95	264.95
Thayer-Gurney	200.00	1,105.69	8.51	0.00	1,114.20	914.20
C.J. Thayer	1,000.00	2,605.05	20.06	0.00	2,625.11	1,625.11
Donated	5,650.00	12,326.27	94.86	0.00	12,421.13	6,771.13
Subtotal Dawes Cemetery	7,000.00	16,834.41	129.56	0.00	16,963.97	9,963.97
GURNEY CEMETERY						
Donated	400.00	2,147.61	16.51	0.00	2,164.12	1,764.12
HARLOW CEMETERY						
Packard	107.50	384.48	2.98	0.00	387.46	279.96
Donated	750.00	1,409.20	10.84	0.00	1,420.04	670.04
Subtotal Harlow Cemetery	857.50	1,793.68	13.82	0.00	1,807.50	950.00
STREETER CEMETERY						
Donated	244.20	530.47	4.08	0.00	534.55	290.35

Commissioners of Trust Funds - July 1, 2022 - June 30, 2023 (continued)

	Principal	Balance 07/1/2022	Interest	Add (Withdrawal)	Balance 6/30/2023	Available
VILLAGE CEMETERY						
Adams	100.00	357.83	2.73	0.00	360.56	260.56
Bates	100.00	357.22	2.70	0.00	359.92	259.92
Donated	674.39	2,059.48	15.83	0.00	2,075.31	1,400.92
Subtotal Village Cemetery	874.39	2,774.53	21.26	0.00	2,795.79	1,921.40
GENERAL CEMETERY						
Donated	5,680.00	3,215.68	24.74	0.00	3,240.42	(2,439.58)
TOTAL CEMETERY	\$ 16,335.59	\$ 31,198.78	\$ 240.01	\$ -	\$ 31,438.79	\$ 15,103.20
<i>Withdrawals are for care of cemeteries offset by donations</i>						
CHARITABLE FUNDS						
N.F. Oreutt	\$ 2,254.63	\$ 20,952.47	\$ 161.25	0.00	\$ 21,113.72	\$ 18,859.09
Whiting Street	2,071.27	20,488.40	157.66	0.00	20,646.06	18,574.79
Subtotal Charitable Funds	4,325.90	41,440.87	318.91	0.00	41,759.78	37,433.88
EDUCATION FUND						
O. H. Warner	1,221.89	25,400.00	195.51	0.00	25,595.51	24,373.62
TOWN CLOCK FUND						
E. S. Pettingill	200.00	392.68	3.03	0.00	395.71	195.71
TOTAL TRUST FUNDS	\$ 22,083.38	\$ 98,432.33	\$ 757.46	\$ -	\$ 99,189.79	\$ 77,106.41

Town Bonds - Debt Service FY 2023

Bonds Description	Date & Issue	Outstanding 07/01/2022	New Debt Issued	Principal Paid	Principal Balance 06/30/2023	Interest Paid in FY 2023
VILLAGE WATER						
FmHA @ 6.50%	11/23/1987	\$ 48,752.17	\$ 0.00	\$ 11,112.51	\$ 37,639.66	\$ 3,168.89
38-Year Debt Final Payment 11-2023						
VILLAGE WATER						
FmHA @ 6.125%	6/28/1985	36,850.97	0.00	5,305.88	31,545.09	2,257.12
40-Year Debt Final Payment 6-2028						
PUBLIC SAFETY COMPLEX						
USDA @ 4.5%	7/15/2009	799,286.57	0.00	41,606.10	757,680.47	35,967.90
38-Year Debt Final Payment Est.						
SCHOOL ROOF						
ESB rate set annually	7/16/2018	190,000.00	0.00	32,000.00	158,000.00	741.00
BAN Expected 10-Year Term						
HIGHWAY TRUCK LOAN						
ESB @ 3.2%	3/9/2018	24,000.00	0.00	24,000.00	0.00	768.00
5-Year Serial						
BROADBAND						
Adams Comm Bank @ 3.25%	10/1/2019	1,245,000.00	0.00	80,000.00	1,165,000.00	40,462.50
15-Year Serial						
HIGHWAY - CAT LOADER						
ESB @		100,000.00	0.00	25,000.00	75,000.00	2,700.00
4-Year Serial Note						
TOTALS		\$ 2,443,889.71	\$ 0.00	\$ 219,024.49	\$ 2,224,865.22	\$ 86,065.41

Tax Collector - as of June 30, 2023

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				0.00
2012	Motor Vehicle	631.98					631.98
2012	Personal Prop	97.59	97.57				0.00
2013	Motor Vehicle	111.25					111.25
2013	Personal Prop	478.79	108.60				370.19
2014	Motor Vehicle	425.21					425.21
2014	Personal Prop	507.89	115.20				392.69
2015	Motor Vehicle	51.25					51.25
2015	Personal Prop	503.24	114.14				389.10
2016	Motor Vehicle	281.67					281.67
2016	Personal Prop	524.96	119.06				405.90
2017	Motor Vehicle	845.32	52.50				792.82
2017	Personal Prop	(18.25)		(18.25)			0.00
2018	Motor Vehicle	811.67	38.96				772.71
2018	Personal Prop	255.73	349.48				(93.75)
2019	Motor Vehicle	938.17	555.63		50.49		434.23
2019	Personal Prop	557.16					557.16

Tax Collector - as of June 30, 2023 (continued)

Year of Tax	Type	Committed & Balanced	Tax Paid	Abate/ Exempt	Refunds	Tax Title	Balance Due
2019	Real Estate	6,738.54	1,311.50		55.34	4,343.07	1,139.30
2020	Motor Vehicle	1,331.84	474.98				857.17
2020	Personal Prop	641.91	46.29	(18.25)			613.87
2020	Real Estate	16,258.64	6,426.37	1,000.00		5,689.44	3,301.91
2021	Motor Vehicle	2,342.21	993.41	136.98	136.98		1,348.80
2021	Personal Prop	882.65					882.65
2021	Real Estate	16,256.45	8,249.75				8,006.70
2022	Motor Vehicle	20,220.36	14,895.97	298.51	682.70		5,708.58
2022	Personal Prop	1,909.46	484.40				1,425.06
2022	Real Estate	62,714.80	30,553.73		728.17		32,891.04
2023	Motor Vehicle	112,220.74	101,836.84	2,530.97	792.28		8,921.21
2023	Personal Prop	102,923.83	99,305.77	179.83			3,438.23
2023	Real Estate	2,101,970.36	1,982,313.38	8,937.50	5,543.91	2,682.65	113,581.04
All Water		109,064.76	86,526.41				22,321.97
TOTALS		\$ 2,562,829.43	\$ 2,335,079.50	\$ 13,047.29	\$ 7,989.87	\$ 12,715.16	\$ 210,199.63

Report of Vital Statistics for the Town of Cummington

July 1, 2022 – June 30, 2023

MARRIAGES

- August 20, 2022 Nicholas Constantine Katsikis and Kim Melissa Marchie,
both of Cummington, MA, at Granville, MA
by Solemnizer, Andrew B. Watt
- May 24, 2023 Joshua Wachtel and Kathryn Regina Eiseman
both of Cummington, in Cummington, MA
by Minister Stephen Philbrick
- June 3, 2023 Graeme Kenneth Sloan and Aurie Alissa Ingraham-Adie
of Hyattsville, MD, at Montague, MA
by Solemnizer, Peter Laurent
- June 10, 2023 Jason Paul Tomaskowicz and Kiley Ann Bissell
both of Cummington MA, at Bernardston, MA
by Reverend Jay Dreschnack
- June 24, 2023 Michael Frederick Pecoraro and Lauren Elise Carlson
both of Cummington, in Worthington MA
by Minister Amelia Schwartzinan
- June 25, 2023 June Violet Aino and Serena Louise Bailey
both of Cummington, in Cummington
by Solemnizer, Evan Ayer

BIRTHS

- July 24, 2022 Tucker James Bajnoci, son of Darin William Bajnoci and
Heather Lynn Simmons at Springfield, MA
- December 6, 2022 Hirsch Bauer Arthen-long, son of Samuel Remington
Arthen-Long and Lucia Isobel Arthen at Northampton, MA
- May 13, 2023 Maxwell Julian Riley IV, son of Maxwell Julian Riley III
and Leah Adrienne Hawthorn at Northampton, MA

DEATHS

- July 4, 2022 Linda Mae Streeter, age 74,
of 48 Lilac Avenue at Northampton, MA
- July 24, 2022 Linda J. Edwards, age 69,
of 37 Main Street at Cummington, MA
- September 21, 2022 Jeremy Paul Emmonds, age 41,
of 145 Pontoosic Road Westfield, MA at Cummington.
- January 1, 2023 Mary Esther Streeter, age 89,
of 124 Stage Road at Northampton, MA
- January 15, 2023 Wilma R. Hatch, age 92,
of 37 Main Street at Amherst, MA
- March 8, 2023 Linda Lee Gero, age 75,
of 674 Berkshire Trail at Northampton, MA
- March 16, 2023 Michael H. Daniels, age 67,
of 26 West Main Street at Cheshire, MA
- April 5, 2023 James Hollis Luere, age 68,
of 312 Stage Road at Cummington, MA
- April 20, 2023 June Diane Ferrin, age 93,
of 52 Main Street at Cummington, MA
- April 28, 2023 Shannon Meghan Haddock, age 42,
of 9 Thayer Corner Road at Cummington, MA
- April 29, 2023 Erik Carl Jernstrom, age 63,
of 26 Clerk Road at Springfield, MA

State Primary Results - September 6, 2022

205 voted, out of 686 registered voters in Cummington.

Governor

Democrat	Sonia Rosa Chang-Diaz	22
	Maura Healey	149
Republican	Geoff Diehl	18
	Chris Doughty	13

Lieutenant Governor

Democrat	Kimberley Driscoll	36
	Tami Gouveia	36
	Eric P. Lesser	97
Republican	Leah V. Allen	12
	Kate Campanale	16

Attorney General

Democrat	Andrea Joy Campbell	88
	Shannon Erika Liss-Riordan	51
	Quentin Palfrey	24
Republican	James R. McMahon, III	25

Secretary of State

Democrat	William Francis Galvin	97
	Tanisha M. Sullivan	70
Republican	Rayla Campbell	24

Treasurer

Democrat	Deborah B. Goldberg	150
Republican	Deborah B. Goldberg (write-in)	1

Auditor

Democrat	Christopher S. Dempsey	57
	Diana Dizoglio	96
Republican	Anthony Amore	21

Representative in Congress

Democrat	Richard E. Neal	133
Republican	Dean James Martilli	22

Councilor

Democrat	Shawn P. Allyn	15
	Michael Anthony Fenton	31
	Tara J. Jacobs	84
	Jeffrey S. Morneau	24
Republican	John M. Comerford	21

Senator in General Court

Democrat	Paul W. Mark	142
	Huff Tyler Templeton, III	16
Republican	Paul W. Mark (write-In)	1

Representative in General Court

Democrat	Lindsay N. Sabadosa	150
Republican	Lindsay N. Sabadosa (write-in)	1

District Attorney

Democrat	David E. Sullivan	142
Republican	David E. Sullivan (write-in)	1

Sheriff

Democrat	Patrick J. Cahillane	54
	Yvonne C. Gitterson	77
	Caitlin Sara Sepeda	37
Republican	Patrick J. Cahillane (write-in)	1

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

Attest:

Brenda A. Emerson-Camp
Cummington Town Clerk
September 7, 2022

Special Town Meeting - October 13, 2022

This Special Town Meeting was called to order at 6:00 p.m. by Moderator Joshua Wachtel at the Community House on Main Street, with over our quorum of 30 registered voters and 4 non-residents present. Such is the Action taken under the Warrant:

Article 1: Motion was made, seconded, and put-on hold so that we could hear from the personnel in attendance. Leslie Blake-Davis, Superintendent discussed further about why the Central Berkshire Regional School District is seeking to borrow \$900,000 to repair and or replacement of the Wahconah School Track which is located at 150 Old Windsor Road, Dalton, MA. Greg Boino, Director of Finance and Operations answered any questions about how much Cummington will have to put towards this project. After these discussions it was voted and passed to approve that, the Town of Cummington is to help borrow monies for Wahconah Regional High School track.

**Motion was made, seconded,
and voted unanimously to
dissolve this meeting at 6:26 p.m.**

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

Attest:

**Brenda A. Emerson-Camp
Cummington Town Clerk
October 22, 2022**

State Election Results - November 8, 2022

Registered Voters = 692	Total Residents = 839	Total Votes = 469
Governor & Lieutenant Governor		
Healey and Driscoll	340	
Diehl and Allen	117	
Reed and Everett	8	
Attorney General		
Andrea Joy Campbell	342	
James R. McMahon, III	118	
Secretary of State		
William Francis Galvin	338	
Rayla Campbell	98	
Juan Sanchez	25	
Treasurer		
Deborah B. Goldberg	357	
Christina Crawford	74	
Auditor		
Diana Dizoglio	282	
Anthony Amore	119	
Gloria A. Caballero-Roca	34	
Daniel Riek	7	
Dominic Giannone, III	0	
Representative in Congress		
Richard E. Neal	344	
Dean James Martilli	105	
Councillor		
Tara J. Jacobs	334	
John M. Comerford	113	
Senator in General Court		
Paul W. Mark	342	
Brendan M. Phair	85	
Representative in General Court		
Lindsay N. Sabadosa	371	
District Attorney		
David E. Sullivan		379
Sheriff		
Patrick J. Cahillane		326
Yvonne Gittelson		43
Regional School Committee for four years		
Becket		
Barbara Craft-Reiss		309
Cummington		
Todd M. Emerson		9
Dalton		
Ellen Lattizzori		241
Amy Gelinis		255
Hinsdale		
David Stuart		282
Question #1		
Yes		322
No		134
Question #2		
Yes		346
No		101
Question #3		
Yes		209
No		233
Question #4		
Yes		304
No		150
Question #5		
Yes		254
No		161

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

Attest:

**Brenda A. Emerson-Camp
Cummington Town Clerk**

Caucus Results - March 17, 2023

The Town Caucus was held in the Community House, on March 17, 2023 at 6:30 pm for the purpose of nominating candidates for the Town Officers to be elected at the Annual Town Election to be held on May 8, 2023. Quorum was not present, at 6:30 pm. Quorum was set at 7:09 pm.

Moderator for one year

Joshua Wachtel
509 Stage Road
Mark DeMaranville
6 Bryant Road

Town Clerk for three years

Brenda A. Emerson-Camp
13 Main Street

Selectmen for three years

June Lynds
187 Powell Road

Assessor for three years

Elliot Ring
586 Stage Road

Vocational School Committee for three years

Ryan E. Strong
Potash Hill Road

Almoner of Charitable Trust Funds for three years

Susan F. Forgea
585 Berkshire Trail

Commissioner of Trust Funds for three years

Kenneth L. Howes
35 Nash Road

Board of Health for three years

Judith C. Bogart
338 W Cummington Road

Water Commissioner for three years

Dann Emerson
774 Berkshire Trail

Finance Committee for three years

Dennis W. Forgea
6 Porter Hill Road
June Lynds
187 Powell Road

Planning Board for five years

Kalyan Uprichard
76 Porter Hill Road

Trustee of the Bryant Free Library for five years

Eliza J. Dragon
8 Beechwood Road

Recreation & Pettingill Memorial for three years

Field Committee

Stacey L. Mackowiak
110 Mount Road
Eliza J. Dragon
8 Beechwood Road
Jennifer A. O'Neill
1 Flat Iron Road

Municipal Light Plant Board for three years

Brenda S. Arbib
35 Main Street
Michael A. Perkins II
94 Fairgrounds Road

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

Attest:

**Brenda A. Emerson-Camp
Cummington Town Clerk**

March 26, 2023

Annual Town Meeting - Friday, May 5, 2023

The Annual Town Meeting was called to order by Moderator Joshua Wachtel at 7:00 p.m. at the Community House, at 33 Main Street, with over the required town quorum. The present total was 44 registered residents, and 4 non-residents.

Article 1: Motion was made, seconded, and voted unanimously to fix the salaries and compensation of all **Elected Officials** of the Town for Fiscal 2024, as provided in Section 108 of Chapter 41 of the Massachusetts General Laws, as follows:

Selectboard, Chair	\$ 1,600.00
Selectman, 2	1,400.00
Selectman, 3	1,400.00
Assessor, Chair	1,300.00
Assessor 2	1,200.00
Assessor 3	1,200.00
Town Clerk	12,810.00
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:	\$ 24,230.00
Constable	\$ 20.00/hr.
Mileage reimbursement for Town Officials	.65 cents/mile

Article 1: Motion was made, seconded, and voted unanimously to raise and appropriate the following amounts for the **General Government Accounts**:

Officials Salaries	\$ 24,230.00
Administration General Supplies	6,300.00
Town Counsel - Legal Services	10,000.00
Selectboard – Executive Assistant	15,000.00
Administration – Finance Committee	150.00
Accountant Salary (Raise & Appropriate)	18,334.00
Transfer from Water Indirect Costs	618.00
Transfer from MLP Indirect Costs	1,648.00
Administration – Accountant (Raise & Appropriate)	7,518.72
Transfer from Water Indirect Costs	253.44
Transfer from MLP Indirect Costs	675.84
Administration - Assessors	5,900.00
Assessor Salary	13,000.00
Prof. Services - Assessors	8,100.00
Treasurer Salary (Raise & Appropriate)	14,163.23
Transfer from MLP Indirect Costs	1,273.12
Transfer from Water Indirect Costs	477.65
Administration – Treasurer (Raise & Appropriate)	6,003.05
Transfer from MLP Indirect Costs	539.60
Transfer from Water Indirect Costs	202.35
Tax Collector Salary	13,261.00
Administration – Tax Collector (Raise & Appropriate)	9,612.70
Transfer from Water Indirect Costs	297.30
Tax Title Expense – Tax Collector	3,225.00
Stipend – Tax Collector – Water Billing	
Transfer from Water Indirect Costs	800.00
Tax Possession Expense – Treasurer	5,000.00
Administration – Town Clerk	1,330.00
Town Clerk – Part Time	3,640.00
Election & Registration Salary	2,020.00
Administration – Election & Registration	560.00
Administration – Conservation Commission	250.00
Administration – Planning Board	500.00
Administration – Zoning Board	500.00
Total General Government Accounts:	\$ 175,393.00

Article 3: Motion was made, seconded, and voted unanimously to raise and appropriate the following amounts to the **Highway Department Accounts:**

Highway Garage	\$ 13,500.00
Highway General	110,000.00
Highway Tool & Machinery	80,000.00
Highway Salary	247,406.00
Highway Overtime	9,643.00
Administrative – Winter Roads	80,000.00
Winter Roads Overtime	14,465.00
Total Highways	\$ 555,014.00

Article 4: Motion was made, seconded, and 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. A motion was made, seconded, and voted unanimously to raise and appropriate the following **School & Libraries Accounts:**

Administrative CBRSD	\$ 641,066.00
Capital CBRSD	24,363.00
Transportation CBRSD	7,592.00
Vocational CBRSD	100,380.00
Transportation Vocational	45,360.00
Administrative Library	8,200.00
Total Schools & Libraries:	\$ 826,961.00

Article 5: Motion was made, seconded, and voted unanimously to raise and appropriate the sum of **\$27,028.00** to the **Veterans Account.**

Article 6: Motion was made, seconded, and put-on hold for Chief Michael Perkins to answer any questions some of the attendees had and to inform the attendees of the future changes in the Police Department. After the discussion, a motion was made, seconded, and voted with a majority carrying the motion to raise and appropriate the following for the **Protection of Persons and Property Accounts:**

Administrative – Police	\$ 16,000.00
Police Salary	50,000.00
Police Stipend	30,000.00
Police Training	7,000.00
Police Bridge Program	7,200.00

Administrative Fire	27,491.00
Fire Stipend	17,000.00
Firefighter Stipend	12,000.00
Building Inspector Stipend	12,566.00
Administrative Building Inspector	500.00
Administrative Public Safety Complex	19,765.00
Emergency Management Stipend	5,000.00
Administrative Emergency Management	1,130.00
Administrative – Animal Control	0
Animal Control Stipend	3,300.00
Administrative – Tree	6,000.00
TOTAL PROTECTION OF PERSONS & PROPERTY ACCOUNT	\$ 214,952.00

Article 7: Motion was made, seconded and voted unanimously to raise and appropriate the following amounts for **Health and Sanitation Accounts:**

Administrative – Board of Health	\$ 58,500.00
Board of Health Salary	25,500.00
Fire Hydrant Assessment	9,500.00
Administrative – Ambulance	49,944.00
TOTAL HEALTH & SANITATION	\$ 143,444.00

Article 8: Motion was made, seconded and voted unanimously to raise and appropriate the following amounts for **Debt and Interest Accounts:**

Safety Complex Loan	\$ 43,478.00
Safety Complex Loan Interest	34,096.00
School Roof Loan	32,000.00
School Roof Interest	5,530.00
Broadband Loan	85,000.00
Broadband Interest	37,863.00
CAT Loader Loan	25,000.00
CAT Loader Interest	2,025.00
Interest on Loans	5,000.00
USDA Loan 1 (Transfer from Water Indirect Costs)	11,835.00
USDA Interest 1 (Transfer from Water Indirect Costs)	2,447.00
USDA Loan 2 (Transfer from Water Indirect Costs)	5,631.00
USDA Interest 2 (Transfer from Waster Indirect Costs)	1,933.00
TOTAL DEBT AND INTEREST ACCOUNTS:	\$ 291,838.00

Article 9: Motion made, seconded, and voted unanimously to raise and appropriate the following amounts for **Unclassified Accounts:**

Insurance and Bonds	\$ 53,000.00
And transfer from Historical Commission	3,000.00
Lawn Mowing – Community House	6,000.00
Administrative – Community House	20,000.00
IT – Internet/Telephone	16,800.00
IT – Maintenance	20,129.00
Town Reports	1,000.00
Administrative – Council on Aging	2,000.00
Salary – Council on Aging	5,000.00
Administrative – Recreation	4,600.00
Contributory – Retirement	87,479.00
Administrative – Council of Government	3,000.00
Unemployment Compensation	530.00
Medical Insurance 3	7,262.00
Medicare/Social Security	16,934.70
Transfer from Water Indirect Costs	251.30
Transfer from MLP Indirect Costs	174.00
Administration – Audit	7,120.00
Transfer from water Indirect Costs	240.00
Transfer from MLP Indirect Costs	640.00
LPVP Commission	160.00
Reserve Fund	6,000.00
Administrative – Berkshire Trail School Building	37,320.00
Transfer from MLP Indirect Costs	2,680.00
Maintenance	280.00
Electricity	2,400.00
Administrative – Animal Inspector	500.00
Administration – Cemetery	8,000.00
TOTAL UNCLASSIFIED ACCOUNTS:	\$ 339,820.00
	<hr/>
Capital: Fire Dept.	5,500.00
	<hr/>
TOTAL BUDGET:	\$ 2,579,950.00

Article 10: Motion was made, seconded, and voted unanimously a sum of money to operate the **Municipal Light Plant (Broadband) enterprise:**

Salaries/Stipends	\$ 12,000.00
Operating Monthly	191,486.80
Operating Expenses Other	113,890.48
Operating Chargeback	38,698.05
TOTAL	\$ 356,075.33

Article 11: Motion was made, seconded and voted unanimously a sum of money to operate the **Water Dept.:**

Water Operating	\$ 33,070.00
Water Stipend/Wages	12,200.00
TOTAL	\$ 45,270.00
TOTAL ENTERPRISE FUNDS	\$ 401,345.00
TOTAL BUDGET & ENTERPRISE FUNDS	\$ 2,981,295.00

Article 12: Motion was made, seconded and voted unanimously to establish a Municipal Light Plant (MLP) Broadband Stabilization Fund under the provisions of M.G.L. Chapter 40, Sec. 5B for the purpose of funding the operational and capital expenses of the MLP Broadband enterprise.

Article 13: Motion was made, seconded and voted unanimously to establish a Municipal Light Plant (MLP) Broadband Reserve Fund under the provisions of M.G.L. Chapter 40, Sec. 6 to provide for extraordinary or unforeseen expenditures of the MLP Broadband enterprise.

Article 14: Motion was made, seconded and voted unanimously to establish a Water Department Stabilization Fund under the provisions of M.G.L. Chapter 40, Sec.5B for the purpose of funding the operational and capital expenses of the Water enterprise.

- Article 15:** Motion was made, seconded and voted unanimously to establish a Water Department Reserve Fund under the provisions of M.G.L. Chapter 40, Sec. 6 to provide for extraordinary or unforeseen expenditures of the Water enterprise.
- Article 16:** Motion was made, seconded and voted unanimously to set a cap of 10,000.00 for the **Community House Revolving** and 10,000.00 for the **Inspectors Revolving Accounts**.
- Article 17:** Motion was made, seconded and voted unanimously to transfer from Free Cash a sum of 35,800.00 for the **Recreation Capital Account**, for paving and masonry repair at Pettingill Field.
- Article 18:** Motion was made, seconded and voted unanimously to raise and appropriate the sum of 5,500.00 for the **Fire Department Capital**, for turnout gear, a portable radio and regional training.
- Article 19:** Motion was made, seconded and voted unanimously to authorize the Board of Selectmen to apply for the Federal, State or other grants that may be available to expend any money received.
- Article 20:** Motion was made, seconded and voted unanimously in accordance with the provisions of Chapter 41, Section 4A of the General Laws to authorize the employment of the members of the **Board of Selectmen** by the **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 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 21:** 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 Selectmen to enter into contracts for the expenditure of the monies received.

Before the town meeting dissolved, June Lynds, on Powell Road mentioned the Community House use surveys. It's a good way for people to express what they would like to see how the Community House should be used in the future. The survey is located on the Selectboard table or online.

Brian Gilman, on Mount Road, said a few words about writing letters to our state legislator for monies for the BTES building. On the Town website, there is a template letter form for you to personalize your story of what the building means to you, what it should be used for, and why it's important for the Community. Also, the feasible study should be done in early summer.

Brenda Arbib, on Main Street, spoke a few words thanking the Fire Department and all personnel who helped on the recent tragic fire on April 28th. There was a mention of a donation fund for the victim of the fire. Locations for the donations are the Cummington, Worthington, and Chesterfield Post Offices.

Guy Spencer, on Porter Hill Road, asked if it's required to use Selectmen or can we use Selectboard? June Lynds, who is on the Board of Selectman, thanked him for asking that question. She mentioned, that it's used because it's in our by-laws, but there is a way to change it. This will be worked on soon.

**A motion was made, seconded,
and voted unanimously
to dissolve this meeting at 8:10 p.m.**

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

Attest:

**Brenda Emerson-Camp
Cummington Town Clerk
May 19, 2023**

Annual Town Election Results - May 8, 2023

The polls were open, the ballot box declared empty and working properly. Voting began at 1 pm and ended at 8 pm, after 31 voters voted, resulting in the following elected officials:

<p>Selectman for three years June M. Lynds 31</p> <p>Assessor for three years Elliot Ring 30 Blanks 1</p> <p>Moderator for one year Joshua Wachtel 28 Mark DeMaranville (write-in) 1 Blanks 2</p> <p>Clerk for three years Brenda A. Emerson-Camp 30 Blanks 1</p> <p>Vocational School Committee for three years Ryan E. Strong 27 Blanks 4</p> <p>Almoner of Charitable Funds for three years Susan F. Forgea 30 Blanks 1</p> <p>Commissioner of Trust Funds for three years Kenneth L. Howes 30 Blanks 1</p> <p>Water Commissioner for three years Dann Emerson 30 Blanks 1</p>	<p>Trustee Bryant Library for five years Eliza J. Dragon 30 Blanks 1</p> <p>Finance Committee two for three years Dennis W. Forgea 26 June M. Lynds 31 Blanks 5</p> <p>Board of Health for three years Judith C. Bogart 29 Blanks 2</p> <p>Planning Board for five years Kalyan Uprichard 29 Blanks 2</p> <p>Recreation Committee three for three years Stacey L. Mackowiak 29 Eliza J. Dragon 30 Jennifer A. O'Neill 27 Blanks 7</p> <p>Municipal Light Plant Board two for 3 years Brenda S. Arbib 29 Michael A. Perkins II 29 Blanks 4</p>
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Such are the results of this Annual Town Election.

Attest:

Brenda A. Emerson-Camp
Town Clerk

May 10, 2023

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 - June 22, 2023

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 20 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 \$60,205.00 to the **Highway Department**.
- Article 2:** Motion was made, seconded and voted unanimously to create a new **Administrative Assistant Account** to the **Police Department**.
- Article 3:** Motion was made, seconded, and voted unanimously to transfer from **Free Cash** the sum of \$8,000.00 to the **Police Department Administrative Assistant Account**.
- Article 4:** Motion was made, seconded and voted unanimously to transfer from **Free Cash** the sum of \$13,950.00 to the **Cemetery Committee Account**.
- Article 5:** Motion was made, seconded, and voted unanimously to transfer from **Free Cash** the sum of \$2,500.00 to the **250th Celebration Account**.
- Article 6:** Motion was made, seconded, and voted unanimously to transfer from **Free Cash** the sum of \$3,468.45 to the **Water Account** from **FY22**.
- Article 7:** Motion was made, seconded and voted unanimously to transfer from **Free Cash** the sum of \$3,600.00 to the **Town Clerk Assistant Account**.
- Article 8:** Motion was made, seconded and voted unanimously to transfer from **Free Cash** the sum of \$187,230.55 to the **Stabilization Account**.
- Article 9:** Motion was made, seconded and voted unanimously to transfer from **Free Cash** the sum of \$2,700.00 to the **Town Clerk Salary Account**.

Article 10: Motion was made, seconded and voted unanimously to change the title **Cummington Board of Selectmen** or **Selectmen** to the **Cummington Selectboard**.

**Motion was made, seconded,
and voted unanimously to
dissolve this meeting at 7:09 p.m.**

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

Attest:

**Brenda A. Emerson-Camp
Cummington Town Clerk
June 26, 2023**

Board of Assessors

Assessors Report

Fiscal year (FY) 2023 tax rate was set on December 14, 2022, at \$14.06 per \$1,000 of real and personal property value. This was a decrease of 39 cents, down 2.7% from \$14.45. 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 \$340, or 9% going from \$3,772 (FY 2022), to \$4,112 (FY 2023). The average valuation of a single-family property (including house, outbuildings, and land) went up \$31,426, or 12%, going from \$261,030 (FY 2022), to \$292,456 (FY 2023). The raise and appropriate (R/A) increased 7.6%, or \$156,297.68, going from \$2,048,596.55 to \$2,204,894.23.

The Board of Assessors worked with consultant Mayflower Valuations LTD to complete our certification of Real and Personal Property for FY 2023, as required by state law. The certification review was conducted by Bureau of Local Assessment staff to ensure our proposed values were derived utilizing a methodology based on generally accepted mass appraisal practices, were supported with current market evidence, and were uniformly and equitably applied to all property. The data quality, including cost and depreciation tables, as well as land schedules were reviewed for all real property. In addition, income producing properties were reviewed for income and expense analysis, development of the economic rent schedules, capitalization rates and correlation of the values derived from two appraisal approaches. Form of Lists were sent out and personal property accounts were reviewed for appropriate listing and valuation of assets along with the cost and depreciation schedules. A disclosure period allowed property owners to review our proposed values for the town. The statistics conformed to the Commissioner's standards for certification and our values were approved.

The FY 2023 Assessor budget was \$25,456, down \$154 or -.6% from the FY 2022 budget of \$25,610. Our budget is 1.2% of the town's total raise and appropriate.

The Board of Assessors voted unanimously that the Center for Rehabilitation of Wildlife (CROW) met the qualifications required by the Commonwealth of Massachusetts for Statutory Exemption of Real and Personal Property starting in FY 2023.

Chapter 61, 61A, and 61B applications are no longer due on October 1; they are now due on December 1.

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

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 continues to do only exterior viewings, and only interior inspections with explicit permission of the property owner. If you do not want to allow the Assessor's access to your property, please write to the Assessors indicating that all inspections are to be done via the roadside. Feel free to contact the Board of Assessors to schedule a viewing.

The Clerk's hours are Monday mornings from 9:30 am - 11:30 am, except on holidays where 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 2021	Fiscal 2022	Fiscal 2023
Appropriations voted for Fiscal Year	\$ 3,096,516.00	\$ 2,733,117.00	\$ 3,184,660.00
Appropriations voted for previous fiscal year after previous fiscal year tax rate was set			
	3,096,516.00	2,733,117.00	3,184,660.00
 Other Local Expenditures:			
Total Overlay deficit of prior years	0.00	0.00	0.00
Total Offsets	2,713.00	3,086.00	3,755.00
Other: Board of Health Deficit	-	5,977.09	-
TOTAL LOCAL EXPENDITURES	2,713.00	9,063.09	3,755.00
State Assessments	1,510.00	1,390.00	636.00
County Assessments	-	-	-
Overlay	16,625.77	16,840.46	15,673.23
GROSS AMOUNT TO BE RAISED	3,117,364.77	2,760,410.55	3,204,724.23
Estimated Receipts & Available Funds			
Estimated Receipts - State	232,223.00	233,507.00	256,443.00
TOTAL ESTIMATED RECEIPTS	232,223.00	233,507.00	256,443.00
Local Estimated Receipts			
Motor Vehicle Excise	101,500.00	101,500.00	104,500.00
Penalties & Interest on Taxes and Excise	1,000.00	1,000.00	1,000.00
Payments in lieu of taxes	9,000.00	-	-
Trash Disposal Charge	20,000.00	20,000.00	20,000.00
Other Charges for Services	-	-	-
Fees	9,000.00	19,000.00	15,000.00
Rentals	1,000.00	-	-
Building Permits	-	-	7,000.00
Other Licenses & Permits	10,500.00	10,500.00	4,500.00
Investment Income	500.00	500.00	500.00
Miscellaneous recurring	-	-	-
TOTAL LOCAL ESTIMATED RECEIPTS	\$ 152,500.00	\$ 152,500.00	\$ 152,500.00

Assessor's Financial Report (continued)

	Fiscal 2021	Fiscal 2022	Fiscal 2023
Other Revenue Sources			
Enterprise Funds	\$ -	\$ -	371,808.00
Free Cash	250,000.00	198,307.00	185,002.00
Other Available Funds	475,000.00	127,500.00	34,077.00
Overlay Surplus	-	-	-
TOTAL OTHER REVENUE SOURCES	725,000.00	325,807.00	590,887.00
TOTAL ESTIMATED RECEIPTS AND OTHER REVENUE SOURCES	1,109,723.00	711,814.00	999,830.00
NET AMOUNT TO BE RAISED	2,007,641.77	2,048,596.55	2,204,894.23
(Gross amount to be raised minus Total Estimated Receipts and Available Funds)			
TOTAL PERSONAL PROPERTY VALUATIONS	5,327,810.00	6,799,280.00	7,320,330.00
TOTAL REAL PROPERTY VALUATIONS	126,407,214.00	134,972,107.00	149,500,028.00
TOTAL PERSONAL & REAL PROPERTY VALUATIONS	131,735,024.00	141,771,387.00	156,820,358.00
TAX EXEMPT VALUATION	\$ 24,609,900.00	\$ 25,425,600.00	\$ 27,608,400.00
Tax Rate per 1,000.00 Valuation by Class			
Class I - Residential	\$ 15.24	\$ 14.45	\$ 14.06
Class II - Open Space	15.24	14.45	14.06
Class III - Commercial	15.24	14.45	14.06
Class IV - Industrial	15.24	14.45	14.06
Class V - Personal Property	\$ 15.24	\$ 14.45	\$ 14.06

Bryant Free Library

Total number of patrons	576
Total circulation of library materials	756
Interlibrary loans	49
Acquisitions	159
Periodical subscriptions	14

On the balmy Sunday afternoon of August 14th, 2022, we celebrated the 150th Anniversary of the Bryant Free Library, founded in 1872 by William Cullen Bryant. The festivities were held on the side lawn between the library and the librarian's residence, where the centennial observance had been held in 1972. Musician John Burns, set-up on the right corner of the stage under the tent, entertained all in attendance with wonderful keyboard music. At 3 pm John Maruskin, longtime chairman of the Board of Library Trustees, took the stage to serve as master of ceremonies. There, standing behind a lectern adorned with a beautiful color image of WCB, he welcomed all in attendance before introducing our longest serving trustee of 35 years, Deborah Hoechstetter, who gave a presentation entitled "Small Library, Big Deal." Yours truly followed with "Mr. Bryant's Library," a history of the BFL that was heavy on reminiscences of the past quarter century that coincided with this librarian's term of service. John Maruskin then returned to offer some final remarks, after which John Burns resumed his tasty musical offerings as everyone enjoyed cold drinks and light fare. It was a memorable event enjoyed by all that featured many familiar faces, and provided us the perfect opportunity to warmly remember those who had graced it with their presence over the years.

When John Maruskin had given his closing remarks at the 150th, he mentioned that the image of Bryant upon the lectern was from a very lifelike oil portrait by noted painter Charles Gray that was currently for sale and which the BFL hoped to acquire if the funds could be raised. Several people stepped forward that day and helped us "prime the pump," but we were only a quarter of the way to our goal when I casually mentioned it to Cummington resident Daniel Dashnaw over dinner one evening. "That painting belongs here" he stated emphatically. "We must get it before it's no longer available!" Dan, truly a man of action, wrote out a check for the remaining 75% of the purchase price and this gorgeous painting, the most lifelike image of WCB I've ever seen, now hangs over the fireplace in the library he built for us. Thank you Dan and all of those who helped make this a reality. It truly does belong here!

Respectfully submitted,

Mark DeMaranville
Librarian

Building Department

Annual Report Fiscal Year 2023

The Inspector of Buildings reports that for Fiscal Year 2023 Sixty-Five (65) Building Permits were issued having a total construction value of \$ 2,873,470

Window / Door Replacement	7
Additions	2
Renovations	15
PV Solar Installations	9
Wood / Pellet Stove	10
Certificates of Inspection	2
Re-roof	5
Weatherization	9
General Repair	6

Building Permit Fees collected \$ 15,358.00

The Building Department currently serves the Town with office hours Wednesday afternoons from 3:00 - 4:30 pm with inspections generally on Tuesdays and Wednesdays. Other times may be available based on schedule and emergency circumstances.

I would like to thank all of 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 drop in with any questions.

Respectfully submitted,

Jason Forgue
Inspector of Buildings

Cemetery Committee

Annual Report Fiscal Year 2023

The cemeteries located in the Town of Cummington are: Bryant Cemetery, Gurney Cemetery, Streeter Cemetery, Dawes Cemetery, Harlow Cemetery, Village Cemetery

The Cemetery Committee received one plot reservation in the Village Cemetery and was notified of one burial in the Village Cemetery during FY 2023. We ask that people with reserved plots inform the Cemetery Committee when a loved one is buried, so we can update our records. We are also working on updating Cemetery Rules and Regulations; therefore, it is important to check in with the Committee before burial. Once the Rules and Regulations are approved, they will be posted on the Town of Cummington official website under the Cemetery Committee webpage.

We continue to work on electronically mapping our cemeteries and entering our current data onto a spreadsheet. If you have questions about where a loved one is buried or would like to reserve a plot, please let the Committee know.

The Town of Cummington officially owned the land behind the Bryant Cemetery in FY 2023; the land was donated by the Sears family to expand the Cemetery. During winter and spring, the land was cleared, and stumps were removed. The Committee is currently working on getting the expansion graded and seeded. We have a list of people who are interested in purchasing a plot in the new portion of the Bryant Cemetery, so our next step will be to assign plots.

The Cemetery Committee has been discussing trees which pose a threat to gravestones and people in Bryant Cemetery and Dawes Cemetery. Our cemeteries are an outdoor museum which includes gravestones that were carved by the Swift River Carvers starting in the late 1700's. The Committee feels we have quite a few trees which are in serious decline and need to be removed. We started with the back row of pines located in the Bryant Cemetery, which were taken down as part of the Bryant Cemetery expansion. Several of those pines showed evidence of internal rot and decay at the base. The Cemetery Committee will continue to review the trees in need of pruning and/or removal. Cemetery maintenance is of utmost importance to the Committee, so we will also be looking at repairing stones and stone walls.

The best way to contact the Cemetery Committee would be via email at:

cemeterycommittee@cummington-ma.gov

or calling Joy Johns at: 413-200-5010.

We welcome all questions and comments.

Respectfully submitted,

Joy Johns, Chair

Robert Dextraze

Kenneth Howes

June Lynds

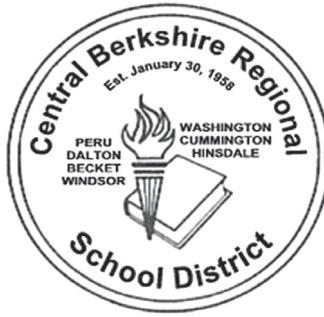
Brian Gillman

Russell Jordan

Jacob Jordan

Central Berkshire Regional School Committee

2023-2024 Report



The 2023-2024 school year has been progressing well so far and everything is running smoothly. CBRSD continues to provide quality education and support to all of its learners.

One major accomplishment this year has been the completion of the updated Regional Agreement. The Regional Agreement is the document that forms and governs the CBRSD and is agreed on by all seven of the member towns. The CBRSD established an Ad-Hoc Regional Agreement Committee composed of members of the School Committee, Finance Committee, Selectboard members, and townspeople from all seven member towns. I was Chair of the Committee and would like to thank all of those that worked so hard on the agreement for two years. The original agreement was created in 1958 and had never been officially updated so it needed a lot of work. The CBRSD engaged a consulting group, MARS (MA Association of Retired Superintendents) to help guide us through the entire process. Their help was invaluable.

Please feel free to reach out with any questions or concerns regarding CBRSD. I can be reached at: temerson@cbrsdk12.org

Respectfully yours,

Todd Emerson
CBRSD
School Committee Representative

Fiscal Year 2024 Operating & Capital Budgets

Adapted March 9, 2023

MESSAGE FROM THE SUPERINTENDENT

I am pleased to present the Central Berkshire Regional School District 2024 fiscal year budget, created to provide a high-quality equitable education for all students. While the conditions are multifaceted, our North Star is to ensure that all students feel like they belong as active and engaged learners. The FY24 budget reflects the maintenance of systems and structures that provide for a Multi-Tiered System of Support (MTSS). MTSS ensures that we are approaching student needs academically, socially, and emotionally in a proactive and individualistic manner.

Last year's fiscal year 2023 budget similarly prioritized building and developing our MTSS systems and structures with increased educational resources, professional development, and instructional delivery. Our programming included universal screening measures, a flexible intervention model, and consistent and proactive communication with our families and community. This year, our model is being further refined as we gauge student progress and target specific areas for growth. We strive to maintain and build upon the systems and structures we have deemed strategic and efficient for inclusive instruction.

To accomplish our goals which include being fiscally aware and responsible to our member towns, we have fully utilized grants to meet the diverse needs of our students. Our intention is to include operational costs that contain the essential components toward providing exceptional educational opportunities in a fiscally responsible manner.

This budget will meet our goals and will keep high-quality educational opportunities for all Central Berkshire students at the forefront. On behalf of the administrative team, we appreciate the exceptional commitment and care you show for our students and staff. We respectfully request your support for the FY24 budget.

Respectfully,

Leslie Blake-Davis
Superintendent of Schools

SCHOOL COMMITTEE MEMBERS

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rpeters@cbrsdk12.org

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WINDSOR

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413-684-0320

Assistant Superintendent
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413-684-0320

Director of Student Services
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413-655-0146

Food Service Director
John Tranfaglia
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413-684-0780

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

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

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

Craneville Elementary
Principal: Rebecca Neet
rneet@cbrsd.org
413-684-0209

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

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

OPERATING BUDGET REVENUE SOURCES

The Central Berkshire Regional School District has developed the FY 2024 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 30,301,466 represents an increase of 4.19%.

State Aid	FY 2023 Adopted	FY 2024 Adopted	Variance	% Change
Ch 70	8,862,822	9,500,000	637,178	7.19%
Ch 70 Contingency	250,000	250,000	-	0.00%
Ch 71 (transportation)	708,382	930,962	222,580	31.42%
Charter School Reimburse	75,000	40,000	(35,000)	(46.67%)
Total State Aid	9,896,204	10,720,962	824,758	8.33%
Local Revenue	FY 2023	FY 2024	Variance	% Change
Interest	35,000	35,000	-	0.00%
Medicaid Reimbursement	135,000	135,000	-	0.00%
Miscellaneous	5,000	5,000	-	0.00%
Excess & Deficiency	1,194,967	1,249,883	54,916	4.60%
Transportation Revolving	700,000	650,000	(50,000)	(7.14%)
Total Local Revenue	2,069,967	2,074,883	4,916	0.24%
Town Assessments	FY 2023	FY 2024	Variance	% Change
Becket	2,520,651	2,593,803	73,152	2.90%
Cummington	662,958	648,658	(14,300)	(2.16%)
Dalton	8,885,634	9,064,671	179,037	2.01%
Hinsdale	2,568,569	2,678,250	109,681	4.27%
Peru	883,912	903,919	20,007	2.26%
Washington	761,459	746,093	(15,366)	(2.02%)
Windsor	834,694	870,227	35,533	4.26%
Total Town Assessments	17,117,877	17,505,621	387,744	2.27%
TOTAL	29,084,048	30,301,466	1,217,418	4.19%

FY 2024 EDUCATIONAL GOALS

The FY 2024 Budget accomplishes three goals:

1. Provides all students with equitable opportunities for high quality instruction that includes tiered systems of support academically, socially and emotionally. This will be accomplished through the utilization of comprehensive resources and professional development that are aligned to the CBRSD Strategic Plan.
2. Create a fiscally responsible budget that takes into account closely monitored increases and the overall impact to taxpayers from each of the seven member towns.
3. Manage systems and structures to mitigate the impact of historically significant learning barriers by allocating resources designed to address unfinished learning and safety and wellness.

OPERATING EXPENDITURES BY CATEGORY

CATEGORY	FY 2023 BUDGET	FY 2024 BUDGET
Central Administration	505,905	508,923
Business & Human Resources (Temporary BAN)	382,788	666,070
Technology	452,765	568,381
District Wide (Transportation, etc.)	2,537,254	2,563,444
Instructional (Elementary, Middle, High)	9,444,467	9,821,339
Special Education (Including SPED Transportation)	4,373,751	4,652,888
Student Support Services (Library, Guidance, Health)	963,045	1,057,087
Athletics / Student Activities	340,791	363,855
Operation & Maintenance (Utilities, Custodial, etc.)	2,361,595	2,427,572
Property, Liability, Unemployment Insurance	353,302	450,893
Benefits (Employee & Retiree Insurance & OPEB Trust)	7,368,385	7,221,014
TOTAL	29,084,048	30,301,466

Total FY24 Budget: 77% = Salaries & Benefits
23% = Other Operational

TOWN ASSESSMENTS: FY 2024 OPERATING BUDGET

Town	FY 2023 Assessment	5 Year Enrollment Average %	FY 2024 Required Local Contribution (set by State) (d)	Budget Balance Assessment (e)	Transportation Assessment (f)	FY 2024 Total Town Assessment (d + e + f)	\$ Variance to FY 2023	% Variance to FY 2023
BECKET	2,520,651	9.89%	2,067,171	476,575	50,057	2,593,803	73,152	2.90%
CUMMINGTON	662,958	1.50%	568,785	72,281	7,592	648,658	(14,300)	(2.16%)
DALTON	8,885,634	61.72%	5,778,147	2,974,139	312,385	9,064,671	179,037	2.01%
HINSDALE	2,568,569	12.58%	2,008,378	606,200	63,672	2,678,250	109,681	4.27%
PERU	883,912	6.44%	560,996	310,328	32,595	903,919	20,007	2.26%
WASHINGTON	761,459	3.97%	534,695	191,305	20,093	746,093	(15,366)	(2.02%)
WINDSOR	834,694	3.90%	662,556	187,932	19,739	870,227	35,533	4.26%
TOTAL	17,117,877	100%	12,180,728	4,818,760	506,133	17,505,621	387,744	2.27%

Enrollment:

Date	Becket	Cummington	Dalton	Hinsdale	Peru	Washington	Windsor	Total	Other*	Grand Total
Oct. 1, 2018	140	26	838	171	91	53	59	1,378	225	1,603
Oct. 1, 2019	127	21	828	164	86	58	50	1,334	253	1,587
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
Oct. 1, 2022	131	17	826	169	85	49	58	1,335	230	1,565
5 Year Total	662	99	4,119	839	429	264	261	6,673	1,163	7,836
5 Year Average	132	20	824	168	86	53	52	1,335	233	1,577
FY23%	9.89%	1.50%	61.72%	12.58%	6.44%	3.97%	3.90%	100.00%		

*Other: School Choice and State Wards

TOWN ASSESSMENTS: FY 2024 CAPITAL BUDGET

	BECKET-WASHINGTON RENOVATION		WRHS RENOVATION		WRHS BUILDING PROJECT		TOTAL FY23	TOTAL FY24	DIFFERENCE
	STUDENTS	ASSESSMENT	STUDENTS	ASSESSMENT	STUDENTS	ASSESSMENT			
BECKET	59	89,874	36	8,418	36	167,275	242,610	265,567	22,957
CUMMINGTON	0	0	5	1,167	5	23,196	46,487	24,363	(22,124)
DALTON	7	10,669	258	60,316	258	1,198,457	1,298,313	1,269,442	(28,871)
HINSDALE	2	3,043	52	12,158	52	241,577	271,298	256,778	(14,520)
PERU	0	0	21	4,907	21	97,498	110,695	102,405	(8,290)
WASHINGTON	17	25,896	16	3,739	16	74,302	124,597	103,937	(20,660)
WINDSOR	0	0	18	4,204	18	85,543	67,593	87,747	20,154
	85	129,482	406	94,909	406	1,885,848	2,161,593	2,110,239	(51,354)

DEBT SERVICE PROJECTIONS

PROJECT	FINAL PAYMENT	TOTAL BALANCE DUE	
BECKET WASHINGTON Renovation	FY 2025	Principal	230,000
		Interest	14,605
			<u>244,605</u>
WRHS RENOVATION	FY 2029	Principal	395,000
		Interest	55,219
			450,219
WRHS BUILDING PROJECT	FY 2047	Principal	31,405,000
		Interest	13,757,250
			45,162,250
		Principal Only	32,030,000
		Interest Only	<u>13,827,074</u>

Balances shown as of June 30, 2032

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

Council on Aging

July 1, 2022 – June 30, 2023

The Cummington Council on Aging makes available programs and services to those who are 60 and over (approximately 350 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 2023, we continued many popular programs, including: our twice-weekly Healthy Bones and Balance exercise class and coffee hour; weekly needlework group; and were able to lower the cost for our every-other-month foot care clinic. The “Living Fully, Aging Gracefully and Befriending Death” group continued its monthly meetings. We offered a weekly acrylic painting class, provided weekly boxed meals prepared by Highland Valley Elder Services, and enjoyed potluck luncheons every other month. We held a well-attended multigenerational dance at Pettingill Park, and our annual picnic.

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 helped people access rides through the EasyRide van program that is run by the Hilltown CDC.

We started a resource cart, which is located to the left of the COA office and is stocked with games, puzzles, greeting cards, masks, sanitizer, COVID test kits, as well as walking maps, and file of life forms. There is also information on assorted relevant issues, services, resources, and programs.

We began a robust technology educational program, supported significantly by the Northern Hilltowns Consortium of COAs, as we adapt to an increasingly technological world and work to ensure that Cummington’s older residents can use and access the technology that is useful and necessary to them.

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 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 enable us to best serve our older population.

Respectfully submitted,

Chrisoula Roumeliotis
Coordinator

Board of Directors

Worth Noyes
Chairman

Ann Eisenhour
Recording Secretary

Gail Roberge
Treasurer

June Lynds

Finance Committee

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

Our greatest challenge is to balance the need to keep current with state mandates, wages, equipment and other needs of department heads with the need to keep the tax rate at a level which allows our property owners to still remain current on their tax liabilities.

It takes a certain amount of money to finance the Town operations on an annual basis. That amount varies from year to year depending on things like inflation, wages, unfunded state mandates, operational budget needs and capital purchases.

We still face several large expenses (Berkshire Trail School, HWY truck, Fire Truck). Although the Berkshire Trail school committee and Selectboard have been hard at work on future plans, nothing has materialized because of funding.

We will continue to work with all parties to present a balanced budget. Again I wish to recognize Maureen Tumenas for all her work to continually improve the electronic version of the budget process.

One final thought for all department heads is that each of you are responsible for your budget therefore you should keep a written log of all your expenditures, and at least quarterly meet with the Town Accountant to reconcile your account. That way there will be no surprises.

Respectfully submitted,

Dennis Forgea
Chair

Jill Figlozzi

Scott Keith

Allan Kidston
Treasurer

Maureen Tumenas
Secretary

Stephanie Bean

June Lynds

Josh Wachtel
Moderator

Fire Department

FY 2023 Annual Report

We began FY23 providing coverage for the Mass Ren Faire and the Cummington Fair. Both events were well attended and successful. The Cummington Fire Department would like to thank all our mutual aid partners that 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 Fire Dept. responded to 156 calls for service during FY23. Calls varied in nature from medical, motor vehicle accidents, fire alarms, mutual aid, safety hazards, search and rescue, chimney fires, and several structure fires.

We had a very successful open burning season (January 15 - May 1). 83 permits were issued with no out-of-control fires. Information on the open burn season is available on the town website. Thank you to all who called or texted to get your permits.

CFD and automatic aid partners from Plainfield, Worthington, Ashfield, Goshen, and Highland Ambulance responded to a structure fire at 9 Thayer Corner Road on the morning of April 28. First arriving units found the structure fully involved with 1 person still inside the residence. Tragically the resident still in the home lost their life that morning. We would like to thank Cummington PD, Mass State Police, Dept. of Fire Services, and Eversource for their assistance.

CFD responded Mutual Aid to the Town of Chesterfield for a garage fire on May 8. Cummington provided an Engine company, tanker, and arial truck to the scene. Crew from the engine company assisted with extinguishing the fire, while the tanker provided water along with Worthington FD. The arial lift truck removed the metal roof from the garage's remnants to allow the Fire Marshalls to investigate.

We continue to work with our Mutual Aid partners by testing our equipment together, and providing inter-department training, which has shown us that multiple depts. can work and flow as one department on an emergency scene. Our firefighters have developed new skills, friends and trust between each other which allows them to work so well together. I am very proud of all of them for their time and dedication.

We are all in need of new members and often must rely on Mutual Aid assistance.

Respectfully submitted,

Adam Dragon, CFD Chief

Fire Officers

Asst. Chief Dennis Forgea

Asst. Chief Bernie Forgea

Asst. Chief Steve Emerson

Lieutenant Bob Ely

Lieutenant Austin Savoie

Highland Ambulance EMS, Inc.

Our run volume has continued to increase especially in the degree of acuity. There are more people requiring Paramedic level transport due to the severity of their medical condition. We continue to have a healthy return on our collectibles.

We have been able to pay off our building thanks to a generous donor and we were able to increase the pay rate of our EMT staff to move toward a livable wage. We have done this without an increase in the assessment to our towns.

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 service to the Town of Worthington in support of Hilltown Ambulance of Huntington. Paramedics are on duty at Highland's station in Goshen from 6 am until midnight, seven days a week. During the midnight to 6 am time periods, Highland Basic EMTs are occasionally assisted by Paramedics from other ambulance companies when the service of a Paramedic is required.

Highland's active roster as of June 30, 2023, consisted of 27 members, of which there are 11 paramedics and 16 Basic EMTs. Our 11 paramedics consist of: our Service Director, Assistant Service Director, a full-time training officer / CQI assistant, and 8 part-time staff. Currently all our Basic EMTs are part-time staff.

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:

- Responding to all 911 calls that may require emergency medical services.
- 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 transport services.
- Providing standby service for major emergency situations such as structure fires.
- Providing standby service for major community events such as the Chesterfield Parade, the Ashfield Fall Festival, and the Cummington Fair.
- Providing CPR programs to community members.

Emergency Responses

During FY 22/23 Highland responded to **1,000** emergency calls. Calls broken down by town are as follows:

Ashfield	277	Goshen	106
Cummington	116	Williamsburg	301
Plainfield:	102	Chesterfield:	98
	Mutual Aid Requests:	50	

Training

The following is a partial list of training events held:

- Nero’s Training (police dog emergency care)
- PALS (Pediatric Advanced Life Support)
- ACLS (Advanced Cardiac Life Support)
- Paramedic Recertification Course
- Basic EMT Recertification Course
- ASHER training (active shooter emergency response)
- CPAP / BiPAP training
- 12-Lead EKG & Advanced Cardiology
- Medical Management review (MD call reviews)
- Power stretcher and load system training
- Surgical cricothyrotomy course
- CPR / AED
- First Responder training
- Response to the Active Fire Scene

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

Operating Expenses in FY 22/23 **\$ 889,780.71**

Cash on hand June 30, 2023:

Operating Fund:	\$ 139,856.50
Capital Ambulance Fund:	41,396.69
Memorial Fund:	43,083.63
Dresser Fund:	4,112.97
Donations:	\$ 339,733.69

Our six towns contributed **\$446,166.92** of our total operational budget, based upon town assessments. The balance came from billings to insurance companies, Medicare, Medicaid and contributions.

Respectfully submitted for FY 22/23,

Highland Ambulance Board of Directors:

Ashfield	Patricia 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

Highway Department

FY 2024

This year the Highway Capital was a new Ford F350 one-ton with a V plow. The Highway Department was fortunate enough to receive Winter Recovery Assistance Program (WRAP) funds in the amount of \$161,693.78. Those funds were used to repair Willcutt Road. The Chapter 90 funding for the year was used to repave the following roads: Powell Road, West Main Street, Church Road, Bush Road, and the western end of Stage Road. The Highway crew installed four new crosswalks on Main Street, thanks to a grant the town received.

The Highway Department did their yearly maintenance, such as spring tree clean-up, grading of dirt roads, sweeping, catch basin cleaning, pothole patching, culvert cleaning, and roadside mowing.

I would like to give a big thank you to the Highway personnel, Robert Dextraze, Chris Allard, and Cameron Lacey, for their hard work and dedication.

I would like to give thanks to the citizens of Cummington for your patience and support of the Highway Department.

If you have concerns, the telephone number
to the Highway Garage is:
413-634-8818
and the email is:
highway@cummington-ma.gov

Respectfully submitted,

Alan Taylor
Highway Superintendent

Historical Commission

2022-2023 Annual Report

We were happy to give two special tours during this fiscal year. We gladly hosted the Knapp family visit, and the Conwell Elementary School 3rd and 4th grades. Mike Daniels was very helpful and gave an excellent tour of the barn and the carriage shed. The children were delighted to sit in the school bus sleigh. We will miss Mike Daniels and all the help he gave to the museum. He was gifted at working with children and he helped us with many maintenance projects.

We participated in three events, Cummington Reflections, the Hilltown Historical Trail Museum Tour, and the townwide tag sale. We would like to thank Beckie Kravetz for her human sundial that illustrated some key aspects of Cummington's history. We were proud to host her installation. We would also like to thank Beckie Kontrabeckie of Buckland Historical Society for organizing the hilltown museums for the Hilltown Historical Museums Tour. We had our busiest day ever with approximately 120 visitors. We also participated in the townwide tag sale where we sold duplicate and unwanted clothing from our attic, and a few other duplicate items.

We had a visit from the Roving Archivist on February 2, 2023. He was very helpful. He reassured us that there was no mold on our historical books, just some mildew. He also suggested that we make copies of many items we have on display. He suggested that we put more and better curtains on our windows. Though we have UV protection, we need to block out even more light. He also suggested that we create more storage, and get all our files and photos into acid-free folders, etc.

We would also like to give a special thank you to Leslie Keller, our current genealogist. She is doing a stellar job, researching and contributing to Find-A-Grave. She has fulfilled many requests for information. She is in the progress of digitizing many of our records and diaries.

We have contacted a few contractors about doing repairs to the barn and making more climate-controlled storage space in the attic of the Old Parsonage.

One piece of official business was to signing off on work to which will be done on the Metal bridge on Route 9. We asked that the bridge return to the green color.

We also did quite a bit of planning for the summer of 2023, including our Quilt show. We decided to publish Judith Meredith's stories that she has been posting on Facebook. We discussed some installation upgrades with Beckie Kravetz for her sun dial.

Scott Keith revised our *Deed of Gift* document.

We hope to see more of you at the Kingman Tavern Museum complex this summer. We have a fabulous collection with thousands of items that will appeal to everyone. Our regular hours are Saturdays in July and August from 2-5. You can also contact Carla Ness for special tours.

Thank you,
Carla Ness

Central Hampshire Veteran Services

Our outreach efforts post pandemic have been moving along. We are continuing to produce episodes of our new outreach television show, which is being aired district-wide on both town websites and local access television, and it can be found on YouTube under Central Hampshire Veteran Services. We continued our work on targeted outreach, via the creation and selected distribution of two informational letters. Our first letter, which we began distributing, is targeted to very recently returning veterans informing them of our programs, including those specifically designed for recently discharged veterans throughout Massachusetts. The second is intended to be distributed to all of the veterans in the district (more specifically those who self-identified as veterans in the town census) informing them of our programs and services. The latter will require more dedicated coordination with town leadership due to both the administrative requirement and cost. 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.

This year some of Cummington's veterans and dependents received monthly VA compensation and pension benefits, with this amounting to \$49,368.22 in total.

Our office's two biggest events for recognition of our veterans were Memorial Day and Veterans Day. The office provided support to/or participated in events in nine of our communities. We also provided coordination and drop-off of cemetery flags for all of our towns prior to Memorial Day, coordinating with American Legion Post 304 for Cummington.

In addition to this work, 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 improved intake and referral services for Veterans accessing the CDH system of care. CDH has identified this initiative as a major strategic priority. We have labeled this mission the "Just Ask Campaign" and we received a grant from the state of Massachusetts late in the year to pilot this program with two other behavioral health agencies. We will be hiring staff to help us with our six-month effort to spread the mission throughout Western Massachusetts. Our hope is to have health providers in Western Massachusetts begin asking their patients 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 and our desire is to make that happen across the state, was starting right here. Our WMVOP collaborative that includes CDH, ServiceNet, Smith College and others are seeking to improve referral services for Veterans and their family members when accessing health care outside the federal Department of Veterans Affairs.

Western Mass. Veterans Outreach Project and Baystate Medical had originally planned a training conference to improve the lives of military and veteran family members in our western Massachusetts region in November of 2023. There were a few stubborn obstacles that were not overcome in time for that original date, but there is still work at moving the date into May of 2024. 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.



Water Commissioner

2024 Report

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.

We have started the process of making a GIS asset map of all of our metered connections, shut-offs and branches. This will enable us to better track our complete systems. Our buildings are also now connected to the Municipal Broadband Network and we will begin getting our buildings updated to make use of this network.

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. 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, 2022 – June 30, 2023

The ZBA had four hearings during FY 2023. The following are the four decisions that were reached. The Town Clerk has copies of the complete record for each hearing.

**0 Bryant Road, LLC hearing was held on June 10, 2022
(Decision rendered in FY 23)**

It is moved that the ZBA grant a special permit to 0 Bryant Road, LLC for a Tier 3 marijuana cultivation facility (as represented in its application and at the hearing) to be located at 86 Bryant Road, given the following conditions:

1. The facility shall be in operation 7 days a week, with one 12-hour shift per day within a 6:00 am to 8:00 pm window. (i.e. 6:00 am - 6:00 pm; 7:15 am - 7:15 pm; etc.)
2. 0 Bryant Road will make an earnest effort to hire Cummington residents first, then those from surrounding towns, provided they have the requisite skill sets.
3. Signage shall be minimal, other than those required by law, and designed to NOT attract attention.
4. In addition to all exterior lighting being downward facing, sensors or other systems shall be utilized to turn off lighting when no one is present outside.
5. Due to the visual impact, size, and proximity of the building(s) to a scenic road, a 150' effective vegetative buffer shall be maintained along Bryant Road. After 12 months from commencing operation 0 Bryant Road, LLC shall meet with the ZBA to review and/or adjust the effectiveness of the buffer.
6. This special permit will not be in full force and effect until a Provisional License has been issued by the CCC.
7. a). That a building permit shall be permitted to be issued once 0 Bryant Road has received a Provisional License from the CCC and provided a copy to the ZBA and Building Inspector, and;
b). that the Final Permit from the CCC shall be provided to the ZBA and the Selectboard prior to commencing operations.
8. Proof of liability insurance coverage shall be provided to the ZBA and the Selectboard as soon as practicable, but must be provided prior to commencing operations.

9. Prior to issuance of a building permit a bond of \$25,000 shall be posted with the town Treasurer in cash or an instrument acceptable to the Treasurer. Once 0 Bryant Road has been in full operation for two years, this condition will end.
10. All other applicable sections of the bylaw shall be complied with.

The motion was approved by a unanimous vote of the five voting members of the Zoning Board of Appeals: Ness, Howes, Strong, Smith, and Holden.

**Center for Rehabilitation of Wildlife, Inc. hearing
was held on August 10, 2022**

It was moved to grant the Center for Rehabilitation of Wildlife, Inc. (CROW) a special permit to operate at 790 Berkshire Trail. CROW is a Non-Profit Corporation organized for the following purposes: A) The rehabilitation and release of injured, orphaned, or otherwise disabled wild animals, B) To promote the protection of wildlife and wildlife habitat through re-use, waste reduction, conservation, and related activities and, C) The education of the public concerning issues related to wildlife and their environment. There shall be a single residence for a caretaker; a building housing offices, and facilities for rehabilitation; and a building housing a thrift shop and storage. This enterprise shall be operated as outlined in the application for special permit, and represented at the hearing.

The motion was approved by a unanimous vote of the five voting members of the Zoning Board of Appeals: Ness, Howes, Smith, Holden, and Kenseth.

DBA EMJ, LLC hearing was held on November 18, 2022

It was moved to grant DBA EMJ, LLC a special permit to operate a Tier I marijuana cultivation facility limited to the approximately 1,200 sq. ft. basement of the building located at 205 West Cummington Road. In the future, this special permit shall transfer to a yet-to-be constructed building, at this address, to provide full use of the Tier I license (Tier I is up to 5,000 sq. ft. of canopy) given the following conditions:

1. No person(s) shall reside in the building for as long as the facility is located in the basement, and;
2. The alarm system shall have battery back-up, and have automated dialer capability for both Entry and Fire.

The motion was approved by a unanimous vote of the five voting members of the Zoning Board of Appeals: Ness, Howes, Holden, Strong, and Smith.

Matthew White hearing was held on April 10, 2023

It was moved to grant a special permit to Matthew White to operate a stone quarry business at the site of the existing T & J Stone Properties, LLC located on Berkshire Trail at the Goshen line, and identified in Book 11857, Page 188;

and in the Plan of Land recorded in Book 218, Page 40, in the Hampshire County Registry of Deeds, with the following conditions in addition to the Zoning By-law:

1. Hours of operations: Monday – Friday 7:00 am – 5:00 pm; Saturday 7:00 am – 5:00 pm with no quarrying activities (open for retail sales, maintenance, etc., but no actual quarrying); closed Sundays.
2. Crusher activities limited to 30 days per year, Monday – Friday 8:00 am - 4:00 pm.
3. Must observe 100’ setback on all boundaries, as shown on plan, to act as a buffer and to remain in its natural state.
4. The permittee shall notifying abutters and other interested parties, and this notice shall be received a minimum of 3 days in advance of any blasting activities. Notification shall be by U.S.P.S. Mail using the most recent abutters lists as provided by the Assessors of both Cummington and Goshen. The ZBA shall convene a public meeting in July 2024 to monitor and/or alter either or both, the notification plan, or the number of days of crushing activity based on input at the meeting.
5. Within six months of the cessation of quarrying activities or the apparent cessation of any business activities, a plan (closing plan) describing by word, and showing by drawing, actions to be taken to beautify and make safe the quarry for future generations shall be submitted for approval to the ZBA. The plan should, for example but not limited to, include grading, seeding, perhaps some filling, etc.; and comply with any local, state, or federal laws, by-laws, ordinances, or regulations in force at the time of the closing. The closing plan must be executed and completed within six months of approval by the ZBA.
6. **This special permit is being granted to Matthew White as prospective buyer subject to his purchase of the property. It becomes effective only upon the completion of the sale, otherwise it is null and void.**

The motion was approved by a unanimous vote of the five voting members of the Zoning Board of Appeals: Ness, Holden, Strong, Smith, and Kenseth.

During FY 2023 the ZBA membership was now: Carla Ness, Chair; Michael Holden, Clerk; Kenneth Howes, Ernest Strong, Eric Smith, Members; and Geoffrey Kenseth, William Hoene, Alternate Members.

Respectfully submitted,

Michael Holden
Clerk, Zoning Board of Appeals

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An oil painting of
William Cullen Bryant
by Charles Gray
hangs above Dan Dashnaw
in the Bryant Free Library.

