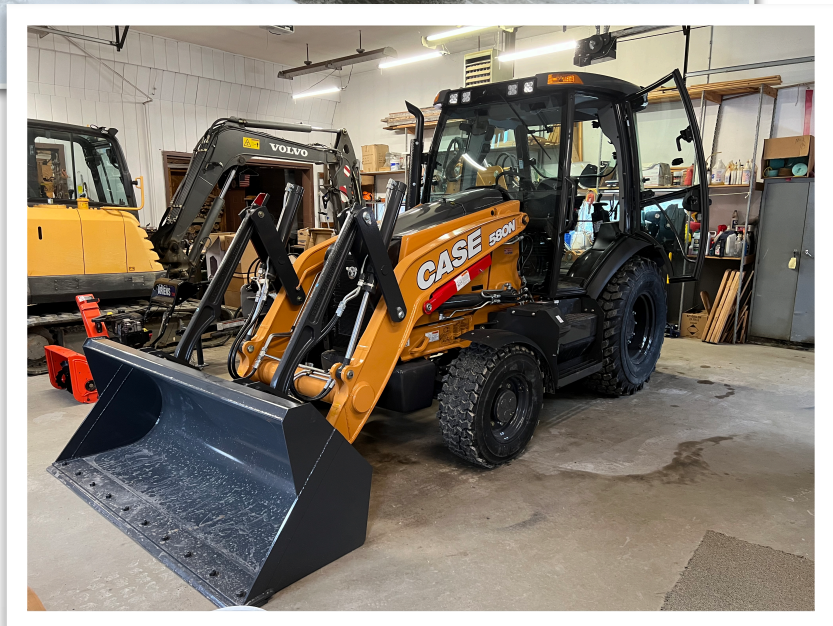


2023 Annual Report

LANESBOROUGH VILLAGE FIRE & WATER DISTRICT



Keeping the Water Flowing

WATER COMMISSIONERS ANNUAL REPORT 2023

2022 has been a remarkably busy year with the completion of the Berkshire CO-OP water project and the Longview Road main replacement project. Despite being shorthanded, Kevin Swail our Superintendent, developed a work schedule that allowed him to safely continue to provide all the services needed to operate the Water District, including, monitoring the system, meter replacement, making repairs and continuing to serve the customers. To that end, we have hired Ben Gaylord as an Assistant Superintendent, to help with the day-to-day projects. Ben has begun the task of taking the necessary license exams for the District.

We thank our Water District Staff for their excellent service that has again allowed us to provide high-quality water to all our customers with minimal interruption. Our Superintendent continues to maintain the extensive array of licenses required to operate in the District and meet State and Federal Regulations.

We again want to thank and acknowledge all the following members of our management team:

- Kevin Swail, Superintendent. Kevin joined the District on 7/2/2015.
- Ben Gaylord, our new Assistant Superintendent who joined the District on 8/23/22.
- Linda Pruyne, Treasurer, Assistant Clerk. Linda joined the District on 07/01/2018.
- Cindy Roughley, our new Clerk and Public Relations Representative, joined the District on 11/13/22.
- Bill Prendergast, Chairman of the Commissioners. Bill joined the District on 06/30/2014.
- Aaron Williams, Commissioner. Aaron joined the District on 07/01/2014.
- Mary Reilly, Commissioner. Mary joined the district on 07/01/2019.

We would again like to acknowledge our legal consultant, Attorney Mark Siegars, for his immense contribution to the District. Without his expertise and guidance, many of the large projects, including the Berkshire CO-OP water project, with their complex processes would not have been possible. Mark is very dedicated to the District, and he continues to provide us with valuable, quality legal advice and opinions. He has become an integral part of the District team. Mark's responsibilities this year included the continued

oversight of the Berkshire Cooperative system extension. He led the team in completing the extensive USDA application, which resulted in very favorable funding and grants. We deeply appreciate him and his service.

The District has completed the following projects:

1. Completion of the water main replacement on Alice Ave in August of 2020 at a cost of \$113,100.00.
2. Completion of the water main replacement on Longview Road and the addition of a new fire hydrant in August of 2022 at a cost of \$183,500.55.
3. Completion of the water main installation project in Berkshire Village in 2022 and 2023 at a cost of \$2,309,278.60. The cost of the project was paid for through federal loans and grants, and with the help of a betterment, paid by the individual water customers in the now defunct Berkshire CO-OP.
4. Replacement of necessary equipment including the 1994 Case backhoe which was replaced in the spring of 2023.

Thanks to a grant received through our Asset Management Plan, we were able to purchase two laptop computers which will house information on all our in-system equipment including hydrants, meters and water main size and location. This information is presently being entered on our new water system distribution maps.

The District is continuing the practice of prioritizing water main replacement throughout the system and is pursuing the top priority items annually. The list includes:

- a. The replacement of approximately 6,000 feet of older Asbestos Cement A/C pipe in the distribution system.
- b. Installing new water meters on all commercial and industrial buildings in the water system. Meters were purchased in the spring of 2023.
- c. Starting new well development on Bull Hill Road. The new well will be designed to replace the Bridge Street well (which is the District's stand by source) This well has been determined to be contaminated with PFOS, has been shut down, and will only be available in extreme emergencies. It is expected that the new well installation will cost up to \$3,500,000.00 dollars. This number, which includes permitting and testing, is an estimate since MADEP has not approved a new well in over twenty years.

- d. Preparing to start the replacement of “G” Street and approximately half of Ocean Street Water Mains. These mains have been experiencing increased breaks over the past several years. This project is expected to cost the district approximately \$150,000.00.
- The District plans to begin meeting with a financial consultant who will provide assistance with developing a long-term budget.
 - The District has also established a Senior Discount Program designed to provide up to 25% savings to any senior who meets the town’s criteria for the senior exclusion under 41c and completes the required application.
 - As we reported last year, we enlisted the services of Tighe and Bond to develop an Asset Management Plan. The engineering cost was \$125,000. The Water District applied for and received a grant for \$75,000, with an in-kind match allowance of \$35,000 for the services of the district staff in implementing the plan. The final cost to the District was \$15,000, only 12% of the cost! That is a small amount for a plan that provides all the benefits that are achieved. Asset management is a practice that will aid us in improving the district’s overall operations. Implementing an asset management plan will allow us to be proactive in identifying all the assets that the District has, how long they are going to last, and how much it will cost to repair, rehabilitate, or replace them. Assets are all the equipment, buildings, land, people, and other components needed to deliver safe and clean water. It is important to remember that our infrastructure includes not only the large pieces of equipment that we see above ground, but also all the equipment that is located underground. Finding, identifying, and managing our assets can be a challenge. The primary focus going forward will be on large pieces of complicated equipment and infrastructure, both of which can be expensive. We are aware that much of our infrastructure is fast approaching the end of its lifespan, not unlike that in many of our surrounding towns and in our country in general. With an asset management plan in place, we can identify and evaluate our needs and prepare to replace assets as necessary, thus continuing to protect public health and provide access to clean water. All this information will enable the District to see financial projections 5 years to 10 years from now. Knowing the future costs to fund maintenance and capital investments will help us to determine future rates sufficient to meet the needs of the District.
 - At a 7/15/2019 special meeting, the District voted to make capital improvements to provide water to the expansion of the district area commonly referred to as Berkshire Cooperative. This allowed us to

provide water to Berkshire Village residents who were members of the Berkshire Co-op, which was going to be decommissioned. Our District approved up to 3.5 million to accomplish this project. The cost estimate came in at 2.4 million to be paid for by the approximately forty-two residents it will serve. Those residents will pay a betterment fee to the district in the amount of the USDA loan. They will also pay the annual water bill. The District was instrumental in obtaining a USDA loan at very favorable terms of 1.8% for 40 years of \$1,330,000. To keep the cost of the betterment as low as possible. The balance of the cost was paid by a generous USDA grant of \$1,046,200 and a \$19,000 contribution from the district. The contracts for the start of the construction project were awarded on May 11, 2021, with the work to begin in 2021 and completed in 2022.

We continue to aggressively ensure all bills are paid in a timely manner to keep the rates as low as possible for all customers and meet our budgetary obligations. Our policy beginning July 1, 2023, will be to send a demand/shutoff notice to any customer who is delinquent fifteen days past the initial due date. If payment is not made within ten business days of the demand/shutoff notice, water will be shut off. Any service that is shut off for nonpayment will incur a "Turn On" fee of \$200.00 to turn the water back on. This fee, along with the full amount of the past due bill, including interest, will be required to be paid to the District Collector before water is turned back on. We hope that this process will encourage customers to pay their bill on time, to avoid shut offs and possible liens.

We are in the process of completing the fifth year of our independent audit process, which assures that we maintain and protect the financial integrity of the District. This year, one of our administrative goals is to continue to enhance efficiency by reviewing and updating old policies and procedures.

Thank you for another successful year.

William Prendergast, Chairman
Aaron Williams
Mary Reilly

SUPERINTENDENT'S REPORT

January 1, 2022 – December 31, 2022

The Water District consists of 2 full-time employees. Their primary duties are to operate and maintain the Town's two well sites, watersheds, water tank, and the water distribution system; collect water meter data, oversee the security of the watershed lands, collect water samples and have the water tested monthly to insure that our District water conforms to State and Federal drinking water regulations.

From January 1, to December 31, the Water District pumped 70 million gallons of water from the District's One well sites which are located in Lanesborough. The District utilized a SCADA (Supervisory Control and Data Acquisition) system which remotely runs and monitors the two well sites plus the water tank. The Department also fielded numerous questions about our water quality. We repaired four water breaks .

The District continues with hydrant maintenance and building and vehicle maintenance. Also Added a PAX water mixer inside the storage tank to help with water quality . Monthly inspections of Water Tank and cleaning as needed . We worked with Contractor to replace the Longview Ave water main and installed a new Hydrant . Worked with contractor to install a new water main on Bangor Street and new Hydrant .

The DEP requires community public water suppliers to produce for its users, an Annual Consumer Confidence Report on local drinking water quality. This report will help consumers become more educated about their water supply and make practical decisions about health and water consumption.

History of Water Consumption, which may be of interest (gallons per year)

2019 : 67 mill , 2020 : 84 mill , 2021 : 79 mill , 2022 : 70 mill

 5/19/23

Kevin Swail
District Superintendent

Lanesborough Village Fire & Water District
Report of the Treasurer
Fiscal Year 2022

The water rate for the district for Fiscal Year 2022 was set at \$752.00 per EDU, this is an increase of \$48.00 from Fiscal Year 2021's rate of \$704.00.

The FY 2022 budget amount to raise and appropriate was \$739,762.95, an increase of \$61,306.95 from the FY 2021 budget of \$678,456.00.

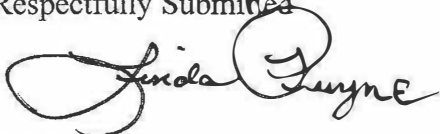
The district's water rate is determined by the budget requirements and the water rate is set accordingly. The budget amount required of \$739,762.95. is divided by the number of EDUs (Equivalent Dwelling Unit) of 983.73 that is billed to customers.

Notable for fiscal year 2022 the district was awarded a \$75,000. Grant towards the \$90,000. Cost for an asset management plan. The final payment of \$8,400. in reimbursements was received. The asset management plan identified upgrades that must be made to the infrastructure in the near future. Financial recommendations were made to plan for the cost. The recommendation was to increase the current rates at approximately 6% each year over the coming years.

Financial statements and annual audit reports are available upon request.

As always, I express my appreciation to the Commissioners for their guidance and assistance. I extend my appreciation to the town tax collector for her assistance in getting the tax bills issued and collected in a timely manner. I would also like to acknowledge the district clerk who worked with the superintendent and me to significantly reduced the number of past due accounts by sending reminder notices and collection letters.

Respectfully Submitted



Linda S. Pruyne
District Treasurer
June 14, 2023

LANESBOROUGH VILLAGE FIRE WATER DISTRICT ANNUAL TREASURER'S REPORT

July 1, 2021 - June 30, 2022

Date: 06/13/2023

SubTotal

**CASH BASIS
RECEIPTS**

REVENUE	776,304.12	
MISCELLANEOUS INCOME-ASSET MANAGEMENT GRANT (8,400.) & USDA BERKSHIRE VILLAGE LOAN & GRANT	485,841.10	
INTEREST, DEMAND & LATE FEES	10,982.77	
INTEREST ON INVESTMENTS INCOME	3,422.21	
TOTAL REVENUE	1,276,550.20	1,276,550.20

**EXPENDITURES
SALARIES AND WAGES**

DISTRICT CLERK SALARY	7,165.08	
COMMISSIONER SALARIES	8,157.00	
HOURLY WAGES	980.00	
SUPERINTENDENT SALARY	67,886.00	
ASSIST. SUPERINTENDENT SALARY	40,140.75	
TREASURER SALARY	16,500.12	
TOTAL SALARIES & WAGES		140,828.95

PAYROLL BENEFITS

PAYROLL TAXES EMPLOYER MEDICARE MATCH	1,956.02	
GROUP HEALTH INSURANCE	40,658.12	
BERKSHIRE COUNTY RETIREMENT CONTRI	25,475.94	
EMPLOYER PAID LIFE INSURANCE	40.08	
TOTAL PAYROLL BENEFITS		68,130.16

MAINTENANCE & OPERATING EXPENSES

VEHICLE EXPENSES	5,845.35	
BERKSHIRE MALL PAYMENT TO CITY PASS THOUGH	12,113.86	
DEP ASSESSMENTS	630.53	
SUPERINTENDENT & COMMISSIONERS EXPENSE ACCOUNT	2,223.71	
INSURANCE	19,996.00	
BUILDINGS, REPAIR & MAINTENANCE	1,784.99	
EQUIPMENT MAINTENANCE & REPAIR EXPENSE	4,273.56	
SUPPLIES & EXPENDABLE EQUIPMENT	1,951.39	
MISCELLANEOUS	100.00	
OFFICE SUPPLIES & EQUIPMENT EXPENSE	7,300.23	
LEGAL EXPENSES	12,500.00	
ADP PAYROLL PROCESSING FEES	3,024.60	
OUTSIDE AUDIT FEES	0.00	
PROFESSIONAL & TESTING FEES	36,579.89	
COMPUTER & MISC CONSULTANT FEES FY21 INCLUDES ASSET MGMT		
TIGHE & BOND ASSET MANAGEMENT FEES FROM GRANT	9,025.00	
COLLECTOR SERVICES TOWN HALL	13,499.78	
TELEPHONE	1,162.68	
UTILITIES LIGHT, HEAT, AND POWER	31,207.27	
INTERNET EXPENSES	2,888.74	
INFRASTRUCTURE WATER MAIN, HYDRANTS & REPAIR	35,746.75	
TOTAL MAINTENANCE & OPERATING		201,854.33

CAPITAL OUTLAY

BERKSHIRE VILLAGE PROJECT- REIMBURSABLE FROM USDA	1,707,780.40	
EQUIPMENT UPGRADE - FENCING	1,800.00	
INFRASTRUCTURE MAJOR UPGRADES - TANK MIXER & CLEANING		
TOTAL INFRASTRUCTURE EXPENSES		1,709,580.40

LANESBOROUGH VILLAGE FIRE WATER DISTRICT ANNUAL TREASURER'S REPORT

TOTAL OPERATING EXPENSES	2,120,393.84
PRINCIPAL PAYMENT ON DEBT	17,574.48
INTEREST PAYMENT ON DEBT	30,160.30
TOTAL DEBT PAYMENT	47,734.78
TOTAL EXPENDITURES	2,168,128.62
NET PROFIT (LOSS) CHANGE IN POSITION	-891,578.42

NOTE REGARDING PENDING REIMBURSEMENT

USDA Loan for Berkshire Village Project = \$1,330,000. of that \$477,441.10 has been received. The USDA GRANT for this project = \$1,046,200. of which \$0.00 has been received. The expense to date of the project is \$1,707,780.40. Pending Reimbursement = \$1,232,139.30

1,232,139.30

ADJUSTED PROFIT (LOSS) CHANGE IN POSITION	340,560.88
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NET POSITION AT BEGINNING OF YEAR 07/01/2021	376,104.06
NET POSITION AT END OF YEAR 06/30/2022	-515,474.36
 CASH BALANCE AS OF JUNE 30, 2022	 557,884.54
 ACCOUNTS RECEIVABLE LESS ALLOWANCE FOR UNCOLLECTABLE	 127,104.61
ACCOUNTS PAYABLE	1,685.39
FREE CASH ACCOUNT #8272 07/01/2022	117,329.96
RESERVE ACCOUNT	
Balance Reserve Account June 30, 2022	18,927.74
STABILIZATION FUND FY2022	
Balance June 30, 2022:	11,443.98
OPEB Trust Fund	
Balance June 30, 2022:	25,000.00
OVERLAY ACCOUNT	
Balance June 30, 2022:	3,000.00
EQUIPMENT CAPITAL ACCOUNT	
Balance June 30, 2022:	4,000.00
BERKSHIRE VILLAGE SHORT LIVED ASSET /SERVICE FUND	
Balance June 30, 2022:	21,487.54
 Interest on Accounts	 73.73
TOTAL IN SAVINGS ACCOUNT #4731	65,005.25

Linda Pruyne
District Treasurer

This is an unaudited report subject to change upon audit

Approved: 04/23/2021

BUDGET CALCULATION FOR FY 2022 Tax Rate = 752.00	Request FY 2022
ESTIMATED RECEIPTS	
Income From Water Rates	722,210.59
Water Fees Berkshire Village 1/2 Year	15,416.00
Water Hydrant Fees	2,136.36
Berkshire Village Betterment Fees	0.00
Total Raised and Appropriated	739,762.95
Appropriate from Free Cash	
Berkshire Village Betterment Fees	47,561.00
Total Estimated Receipts	787,323.95
ADMINISTRATIVE & OPERATING	
	2022
Vehicle Expense	5,874.00
Berk Mall Payments to City Pittsfield	8,890.00
DEP Assessments	625.00
Commissioners Expense	425.00
Superintendent Expense	3,600.00
Moderators Salary	50.00
Miia Group Pool Insurance Coverage	17,017.00
Workers Comp Insurance	3,147.00
Treasurer Bond	225.00
Loan & Note Interest Expense	24,692.52
Berkshire Village USDA Loan Interest	24,937.50
Buildings Maint and Repair	2,500.00
Equipment Repair/Upkeep	5,000.00
Supplies & Expendable Tools & Equipment	5,100.00
Miscellaneous	699.87
Office Supplies, Equipment & Software Expense	2,800.00
Office Meeting Expense	800.00
Postage	1,200.00
Mass Treasurer Dues	50.00
Clerk Salary	7,165.00
Commissioners Salaries	8,157.00
Hourly Labor Wages	7,000.00
Superintendent Salary	67,886.00
Assistant Superintendent Salary	46,540.00
Treasurer Salary	16,500.00
Bonus Compensation	1,000.00
Employment Taxes	2,269.00

Date Approved:

LFWD APPROPRIATIONS AND RECEIPTS

BUDGET CALCULATION FOR FY 2022 Tax Rate = 752.00	Request FY 2022
Health Insurance Employer Expense	44,996.00
Berkshire County Retirement Expense	25,476.00
Employer Paid Life Insurance	41.00
Tighe & Bond PFOA Engineering Study Fees Task 1&2	73,500.00
Law Account	30,000.00
ADP Payroll Processing	3,200.00
Outside Audit	12,000.00
Professional and Testing Fees	3,600.00
Computer Consultant	2,000.00
Misc Consulting & Professional Fees	5,513.08
Town Hall Collector Service Fees	14,000.00
PFOA Testing Fees	27,350.00
Light, Heat, Power	35,000.00
Internet & Phone	3,800.00
Normal Infrastructure Maintenance & Repairs Expense	7,000.00
Infrastructure Major Upgrades	150,000.00
FY22 Equipment Upgrades; replace hydrants	10,000.00
Infrastructure Equipment Upgrade Expense	3,500.00
Equipment Investment Capital Account	4,000.00
Overlay Account	3,000.00
Reserve Fund	20,000.00
TOTAL ADMINISTRATIVE & OPERATING	742,125.97
Bond & Loan Principal Payments	17,574.48
Berkshire Village USDA Debt Service Principal	22,623.50
OPET(Retirement Stabilization)	5,000.00
Total Other Articles in Warrant	45,197.98
Total Budget Appropriations	787,323.95
Less Income from Grants	
Less Betterment Fee income offset Loan Expense	47,561.00
Less Income from Free Cash	
Amount to Raise and Appropriate from Water Rate Fees	739,762.95

AMOUNT AVAILABLE TO ENCUMBER From FY2021 AS PER BUDGET AS OF APRIL 2021
ENCUMBER FROM INFRASTRUCTURE FOR INFRASTRUCTURE CAPITAL INVESTMENT
ENCUMBER FOR FY 19 & FY 20 AUDITS
ENCUMBER BERKSHIRE VILLAGE DISTRICT CONTRIBUTION
ENCUMBER FROM INFRASTRUCTURE EQUIPMENT EXP TO EQUIPMENT INVESTMENT
TOTAL TO ENCUMBER FOR FY21

82,297.00
4,000.00
15,112.25
3,000.00
104,409.25

**ANNUAL DISTRICT MEETING
LANESBOROUGH VILLAGE FIRE AND WATER DISTRICT
FISCAL YEAR 2022**

BERKSHIRE, ss.

To any officer resident within the Lanesborough Village Fire and Water District:

GREETINGS: In the name of the Commonwealth of Massachusetts you are hereby directed to notify and warn the inhabitants of said District, qualified to vote in District affairs, of the *Annual Meeting that will be held June 10, 2021 06:00 PM Eastern Time (US and Canada) at the District Office located at 20 Bridge Street, Lanesborough, MA*, then and there to act on the following Articles:

Article 1: To choose a Moderator to preside at the meeting.

Article 2: To elect the following officers by ballot:
One Water Commissioner for a three-year term (3 years).

Article 3: To see if the District will vote to authorize the District Treasurer, with the approval of the Water Commissioners, to borrow money in anticipation of revenue for the twelve month period beginning July 1, 2021, in accordance with the General Laws, Chapter 849 of the Acts of 1969, as amended, and to renew any note or notes as may be given for a period of less than one year, in accordance with the General Laws, Chapter 44, Section 17.

Article 4: To see if the District will vote to raise and appropriate and/or transfer from available funds in the treasury the sum of \$787,323.95 for the following:

ADMINISTRATIVE AND OPERATING:

Vehicle expense	5,874.00
Berkshire Mall Payments to City Pittsfield	8,890.00
MADEP Assessments	625.00
Commissioners Expense	425.00
Superintendent Expense	3,600.00
Moderators Salary	50.00
Liability Insurance	17,017.00
Workers Comp Insurance	3,147.00
Treasurer Bond	225.00
Loan and Note Interest Expense	24,692.52
Berkshire Village USDA Loan Interest	24,937.50
Buildings Maintenance and Repair	2,500.00
Equipment Repair/Upkeep	5,000.00
Supplies & Expendable Tools & Equipment	5,100.00
Miscellaneous	699.87
Office Supplies, Equipment & Software Expense	2,800.00


Article 7: To see if the Lanesborough Village Fire and Water District shall vote to encumber and commit Fiscal Year 2021 budget amounts for software, infrastructure/major upgrades and reserves to the Fiscal Year 2022 budget for similar expenses.

Date: June 2, 2021

BOARD OF WATER COMMISSIONERS


William Prendergast, Chairman


Mary Reilly


Aaron Williams

This is to certify that I have posted true and attested copies of the **ANNUAL DISTRICT MEETING LANESBOROUGH VILLAGE FIRE AND WATER DISTRICT FISCAL YEAR 2022 WARRANT** within the Lanesborough Village Fire and Water District, namely the Lanesborough Post Office and the Lanesborough Town Hall.

Posted: June , 2021

Police Officer: 

Print Name and Rank: INV NICHOLAS PENNA

Lanesborough Village Fire Water District
Budget vs Actual Expenses

BUDGET vs ACTUAL FOR FY 2022 1, 2021 to June 30, 2022	July	Budget FY 2022	Actual FY 2022	Variance Actual Over (Under) Budget
ESTIMATED RECEIPTS				
Income From Water Rates		722,210.59	775,770.03	53,559.44
Water Fees Berkshire Village 1/2 Year		15,416.00	0.00	(15,416.00)
Water Hydrant Fees		2,136.36	534.09	(1,602.27)
Late & Demand Fees		0.00	10,982.77	10,982.77
Total Estimated Receipts		739,762.95	787,286.89	47,523.94
Appropriate from Free Cash		0.00	0.00	0.00
Asset Management Grant		0.00	8,400.00	8,400.00
Reimbursement Berkshire Village		0.00	0.00	0.00
Berkshire Village Betterment Fees		47,561.00	0.00	(47,561.00)
Total Raised and Appropriated		787,323.95	795,686.89	8,362.94
ADMINISTRATIVE & OPERATING EXPENSE				
Auto & Equipment Gas & Oil		5,874.00	5,845.35	(28.65)
Berk Mall Payments to City Pittsfield		8,890.00	12,113.86	3,223.86
DEP Assessments		625.00	630.53	5.53
Commissioners Expense		425.00	725.50	300.50
Superintendent Expense		3,600.00	1,448.21	(2,151.79)
Moderators Salary		50.00	50.00	0.00
Miia Liability Insurance		17,017.00	16,786.60	(230.40)
Workers Comp Insurance		3,147.00	2,995.40	(151.60)
Treasurer Bond		225.00	214.00	(11.00)
Loan & Note Interest Expense		24,692.52	24,692.52	0.00
Berkshire Village Loan Interest		24,937.50	0.00	(24,937.50)
Buildings Maint and Repair		2,500.00	1,784.99	(715.01)
Equipment Repair/Upkeep		5,000.00	4,273.56	(726.44)
Supplies & Expendable Tools & Equipment		5,100.00	1,951.39	(3,148.61)
Miscellaneous		699.87	100.00	(599.87)
Office Supplies, Equipment & Software Expense		2,800.00	6,096.67	3,296.67
Office Meeting Expense		800.00	863.56	63.56
Postage		1,200.00	290.00	(910.00)
Mass Treasurer Dues		50.00	50.00	0.00
Clerk Salary		7,165.00	7,165.08	0.08
Commissioners Salaries		8,157.00	8,157.00	0.00
Hourly Labor Wages		7,000.00	980.00	(6,020.00)
Superintendent Salary		67,886.00	67,886.00	0.00
Assistant Superintendent Salary		46,540.00	40,140.75	(6,399.25)
Treasurer Salary		16,500.00	16,500.12	0.12
Bonus Compensation		1,000.00	0.00	(1,000.00)
Employment Taxes		2,269.00	1,956.02	(312.98)
Health Insurance Employer Expense		44,996.00	40,658.12	(4,337.88)
Berkshire County Retirement Expense		25,476.00	25,475.94	(0.06)
Employer Paid Life Insurance		41.00	40.08	(0.92)
Tighe & Bond Engineering & Asset Mgmt		73,500.00	22,995.00	(50,505.00)
Law Account		30,000.00	12,500.00	(17,500.00)
ADP Payroll Processing		3,200.00	3,024.60	(175.40)
Outside Audit		12,000.00	0.00	(12,000.00)
Professional and Testing Fees Including PFAS		30,950.00	14,410.00	(16,540.00)
Computer Consultant		2,000.00	1,567.14	(432.86)
Misc Consulting & Professional Fees		5,513.08	6,662.75	1,149.67
Town Hall Collector Service Fees		14,000.00	13,499.78	(500.22)
Light, Heat, Power		35,000.00	31,207.27	(3,792.73)
Internet & Phone		3,800.00	4,051.42	251.42
Normal Infrastructure Maintenance & Repairs Expens		7,000.00	35,746.75	28,746.75
Infrastructure Major Upgrades		150,000.00	1,800.00	(148,200.00)
Equipment Upgrades: Replace Hydrants		10,000.00	0.00	(10,000.00)
Infrastructure Equipment Upgrade Expense		3,500.00	0.00	(3,500.00)
Equipment Investment Capital Account		4,000.00	4,000.00	0.00
Overlay Account		3,000.00	3,000.00	0.00
Reserve Fund		20,000.00	1,072.06	(18,927.94)
TOTAL ADMINISTRATIVE & OPERATING		742,125.97	445,378.02	-296,747.95
Bond & Loan Payments		17,574.48	17,574.48	0.00
Berkshire Village USDA Debt Service Principal		22,623.50	0.00	(22,623.50)
OPET(Retirement Stabilization)		5,000.00	5,000.00	0.00
Total Other Articles in Warrant		45,197.98	22,574.48	-22,623.50
Total Budget Appropriations		787,323.95	467,952.50	-319,371.45
Less Income From Grants		0.00	0.00	0.00
Less Betterment Fee Income Offset Loan Expense		47,561.00	0.00	-47,561.00
Less Income from Free Cash		0.00	0.00	0.00
AMOUNT TO RAISE AND APPROPRIATE FROM WATER RATES		739,762.95	467,952.50	-271,810.45

LANESBOROUGH VILLAGE FIRE & WATER DISTRICT BUDGET

Date Approved: 06/09/2023 Date Voted:

BUDGET CALCULATION FOR FY 2024 Tax Rate = 928.00	Request FY 2024
ESTIMATED RECEIPTS	
Income From Water Rates	934,563.82
Total Raised and Appropriated	934,563.82
Less Income from Grants	
Less Betterment Fee income offset Loan Expense	47,561.00
Less Amount to Encumber from FY 2023	96,365.00
Less Income from Free Cash	
Total Estimated Receipts	1,078,489.82
ADMINISTRATIVE & OPERATING	
	2024
Vehicle Expense	8,195.00
Berk Mall Payments to City Pittsfield	12,000.00
DEP Assessments	845.00
Commissioners Expense	1,200.00
Superintendent Expense	7,500.00
Moderators Salary	50.00
Miia Group Pool Insurance Coverage	21,995.00
Workers Comp Insurance	2,918.00
Treasurer Bond	250.00
Loan & Note Interest Expense	29,745.25
Berkshire Village USDA Loan Interest	24,497.84
Buildings Maint and Repair	1,000.00
Equipment Repair/Upkeep	2,000.00
Supplies & Expendable Tools & Equipment	2,000.00
Miscellaneous	2,029.38
Office Supplies, Equipment & Software Expense	3,500.00
Office Meeting Expense	1,200.00
Postage	450.00
Mass Treasurer Dues	50.00
Clerk Salary	7,601.40
Commissioners Salaries	8,652.00
Hourly Labor Wages	4,000.00
Superintendent Salary	72,020.79
Assistant Superintendent Salary	54,080.00
Treasurer Salary	17,505.82
Bonus Compensation	10,000.00
Employment Taxes	2,520.97
Health Insurance Employer Expense	47,971.20
Berkshire County Retirement Expense	30,758.00
Employer Paid Life Insurance	50.00
Tighe & Bond Engineering Study Fees	213,000.00
Law Account	30,000.00
ADP Payroll Processing	3,500.00
Outside Audit	10,000.00

Professional and Testing Fees	5,500.00
Computer Consultant	1,800.00
Misc Consulting & Professional Fees	6,000.00
Town Hall Collector Service Fees	14,200.00
PFOA Testing Fees	9,000.00
Light, Heat, Power	48,300.40
Internet & Phone	3,898.38
Normal Infrastructure Maintenance & Repairs Expense	250,000.00
Equipment Upgrades; replace hydrants	1,000.00
Infrastructure Prepurchase Materials for Inventory & New Meters	2,000.00
Reserve Fund	6,467.00
TOTAL ADMINISTRATIVE & OPERATING	981,251.43
Bond & Loan Principal Payments	30,630.59
Berkshire Village USDA Debt Service Principal	23,888.16
Total Other Articles in Warrant	54,518.75
Infrastructure Capital Investment Account	
Equipment Investment Capital Account	4,000.00
Stabilization	5,200.00
OPEB(Retirement Stabilization)	5,000.00
Overlay Account	3,000.00
BV Short Lived Asset Reserve Fund	20,681.00
BV Debt Service Reserve Fund	4,838.64
Total To Fund Savings Accounts	42,719.64
Total Budget Appropriations	1,078,489.82
Less Income from Grants	
Less Betterment Fee income offset Loan Expense	47,561.00
Less Amount to Encumber from FY 2023	96,365.00
Less Income from Free Cash	
Amount to Raise and Appropriate from Water Rate Fees	934,563.82

AMOUNT AVAILABLE TO ENCUMBER From FY2023 AS PER BUDGET AS OF March 2023

<i>ENCUMBER From 527050 Tighe & Bond to 527050 Tighe & Bond</i>	47,365.00
<i>ENCUMBER From 527000 Audits to 527000 Audit</i>	10,000.00
<i>ENCUMBER From 527006 Professional Testing to 527006 Professional Testing</i>	3,000.00
<i>ENCUMBER From 527021 PFAS Testing 527021 PFAS Testingto 527021 PFAS Testing</i>	9,000.00
<i>ENCUMBER From 530005 Infrastructure to 530005 Infrastructure</i>	25,000.00
<i>ENCUMBER From 700105 Prepurchase Material to 700105 Prepurchase Material</i>	2,000.00
TOTAL TO ENCUMBER FOR FY2023	96,365.00