



City of Pittsfield

City of Pittsfield Fiscal Year 2026 Budget



Proposed Version





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INTRODUCTION



Transmittal Letter

Peter M. Marchetti, Mayor



THE CITY OF PITTSFIELD

OFFICE OF THE MAYOR

70 Allen Street, Pittsfield, MA 01201

(413) 499-9321

pmarchetti@cityofpittsfield.org (mailto:pmarchetti@cityofpittsfield.org)

May 5, 2025

To the Honorable Members of the City Council
City of Pittsfield
70 Allen Street
Pittsfield, MA 01201

Dear Councilors:

It is my pleasure to submit the Fiscal Year 2026 municipal budget. The City continues to use ClearGov, a cloud-based budget and performance management software built for local governments. The budget process and document provide even greater analysis and transparency.

This year's budget process focused on providing a budget that focused on what we could be rather than what we are currently.

Fiscal Year 2026 Budget Summary

Expenditures: The proposed operating budget is \$139,796,581 and the proposed school budget is \$86,450,361 for a total operation budget of \$226,246,942. The proposed budget includes increases in the following fixed costs: (1) health insurance increase of 8.2% equaling \$2,512,887 (2) retirement contribution increase of 5.2% or \$904,778 and (3) \$557,529 increase in debt service.



We are currently working with each of the municipal unions on negotiating contracts, however, it is too early in the process to know what the future impact will be.

On the municipal side, highlighted below are departmental changes:

City Solicitor- This budget includes a full-time, inhouse solicitor that we hired in FY25, as well as an additional paralegal to assist with the day-to-day operations. The department also has some funding to retain Donovan and O'Connor for some existing legal actions as well as a retainer for a specialized human resource attorney.

Health Department- The Community Health worker is now fully funded in FY26 within the city budget. In FY25, the funding for the position was fifty percent ARPA and fifty percent general fund.

Veterans' Services -There has been an increase in program expenses due to changes in services as approved in the Heroes Act. increase in this budget is mostly due to program expense where To accommodate these changes, \$75,000 was added to the program expense line item.

Information Technology Department - There are increased expenses including converting Munis to the cloud, software updates such as near map and for RSVP. In addition, funding has been added to help cover the costs associated with additional public Wi-Fi and increased fees for the new municipal website.

Building Maintenance-The HVAC/boiler repairman position has been added back to the budget as it is needed resource for this department and the city. We believe that we can. finally fill the position.

Maintenance Schools -\$100,000 has been added to this budget to start tackling some of the deferred maintenance taken place over the last couple years.

Police Department -3 new co-responder positions are being added to this budget. These positions are reflected in the numeric count of positions but funding for their positions will come from the opioid trust



settlement. These additional co-responders will assist with the increasing number of 11on7police7related calls.

Department of Public Services - This budget provides \$700,000 in savings combined between the solid waste and recycling disposal since the implementation of the new toter system. Because of this, \$200,000 is added to the winter maintenance line item. In addition, the position of deputy commissioner will be paid 50% out of this budget and 50% out of the enterprise funds. The custodian position was eliminated from this budget. The overall budget for this department has been reduced by \$180,000.

Schools-This budget increased \$3,765,084 for a total of\$86,450,361. This budget reduces some positions but has no impact on current personnel.

Parking - This budget has increased by \$100,000 as these funds have been moved from the Department of Public Services to this special revenue fund as part of the streetscape maintenance.

Unclassified - This budget shows increases of \$2.5 million dollars in employee insurance costs, approximately \$900,000 in employee retirement and \$500,000 in long term debt.

Revenue: The amount to be raised from the property tax equals \$118,822,234. The remaining revenue will come from state aid and local receipts. This budget proposal includes a \$2,000,000 appropriation from free cash to offset the tax rate. An appropriation from the water and sewer enterprise funds in the amount of \$19,240,149 has been applied to the revenue stream. State aid for FY26 is \$81,355,043 of which \$68,450,361 is Chapter 70 school aid. Chapter 70 funding has increased \$4,489,402 from FY25.

Capital Investments: Based on the city's five-year capital plan, we are proposing the following capital investment strategies:

- An authorization to borrow an amount not to exceed \$9,727,000 for general fund capital expenditures to pay the costs for various projects and equipment to be used for general operating purposes.



This is a common borrowing authorization and past budgeting practice.

- An authorization to borrow an amount not to exceed \$7,016,000 for enterprise fund capital expenditures to pay the costs of various projects and equipment to be used for the water and sewer divisions. This, too, is a common borrowing authorization and a past budgeting practice.
- An authorization to appropriate \$2,000,000 of free cash to be used towards street improvements. A total of approximately \$4,000,000 will be used in FY26.

Thank you for your thoughtful consideration of this spending plan. I look forward to our deliberations.

Peter M. Marchetti, Mayor



History of City



History

Pittsfield was first settled by Europeans in 1752 and was officially incorporated in 1761. A group of young European men came and began to clear the land in 1743, but threats of Indian raids associated with the conflict of the French and Indian War soon forced them to leave. The village remained unsettled by Europeans for several years. In 1752 European settlers arrived and a village began to grow, which was incorporated as Pontoosuck Plantation in 1753. By 1761 there were 200 residents and the plantation became the Cityship of Pittsfield, named in honor of British Prime Minister William Pitt, who later championed the colonists' cause before the revolution.

By the end of the revolutionary war, Pittsfield had expanded to nearly 2,000 residents. While primarily an agricultural area, because of the many brooks that flowed into the Housatonic River, the landscape was dotted with mills that produced lumber, grist, paper and textiles. With the introduction of Merino sheep from Spain in 1807, the area became the center of woolen manufacturing in the United States, an industry that would dominate the community's employment opportunities for almost a century.

The City's population rose slowly into the early 20th century, with significant increases between 1900 and 1930 during the initial expansion of the Stanley Electric Works and its purchase by General Electric. The City's population peaked in the late 1950s/early 1960s at just under 60,000. General Electric employed as many as 13,000 people at its peak. Following the departure of General Electric and the loss of thousands of manufacturing jobs in the 1970s and 1980s, the City's population dropped significantly. By 2000, the population had dropped to just over 45,000, stabilizing at slightly under 45,000 since then.

Population Overview



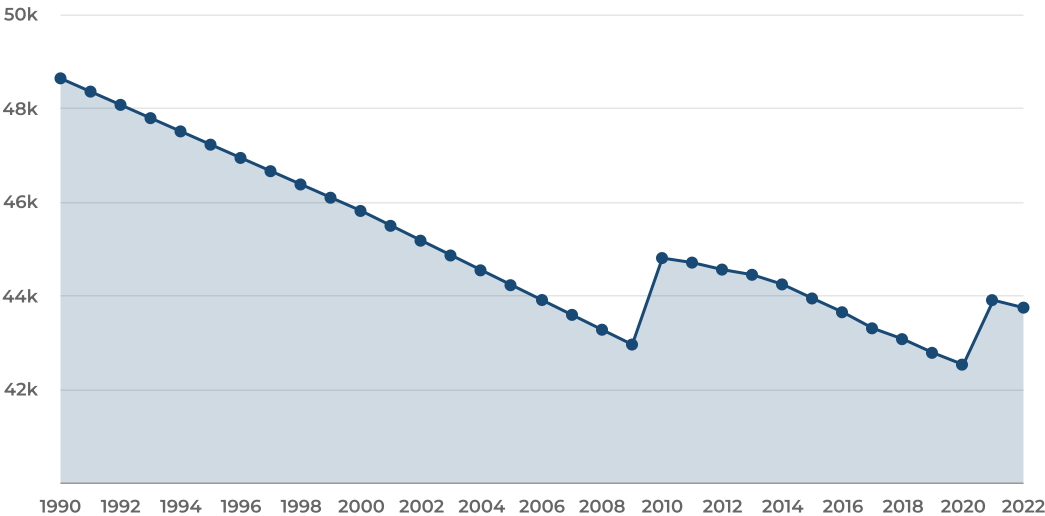
TOTAL POPULATION

43,730

▼ **.4%**
vs. 2021

GROWTH RANK

262 out of **351**
Municipalities in Massachusetts



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*



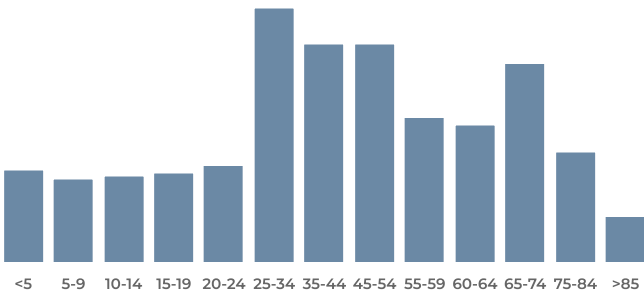
DAYTIME POPULATION

48,311

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

** Data Source: American Community Survey 5-year estimates*

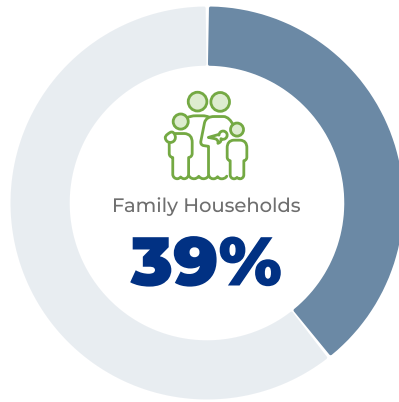


Household Analysis

TOTAL HOUSEHOLDS

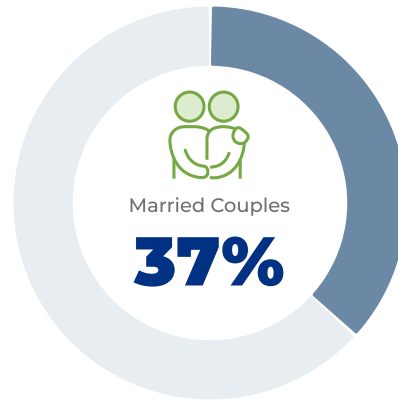
19,237

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



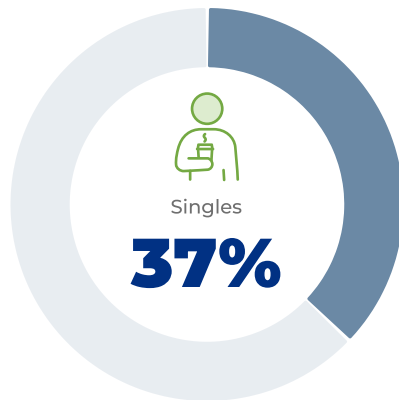
▼ **16%**

lower than state average



▼ **22%**

lower than state average



▲ **29%**

higher than state average



▲ **18%**

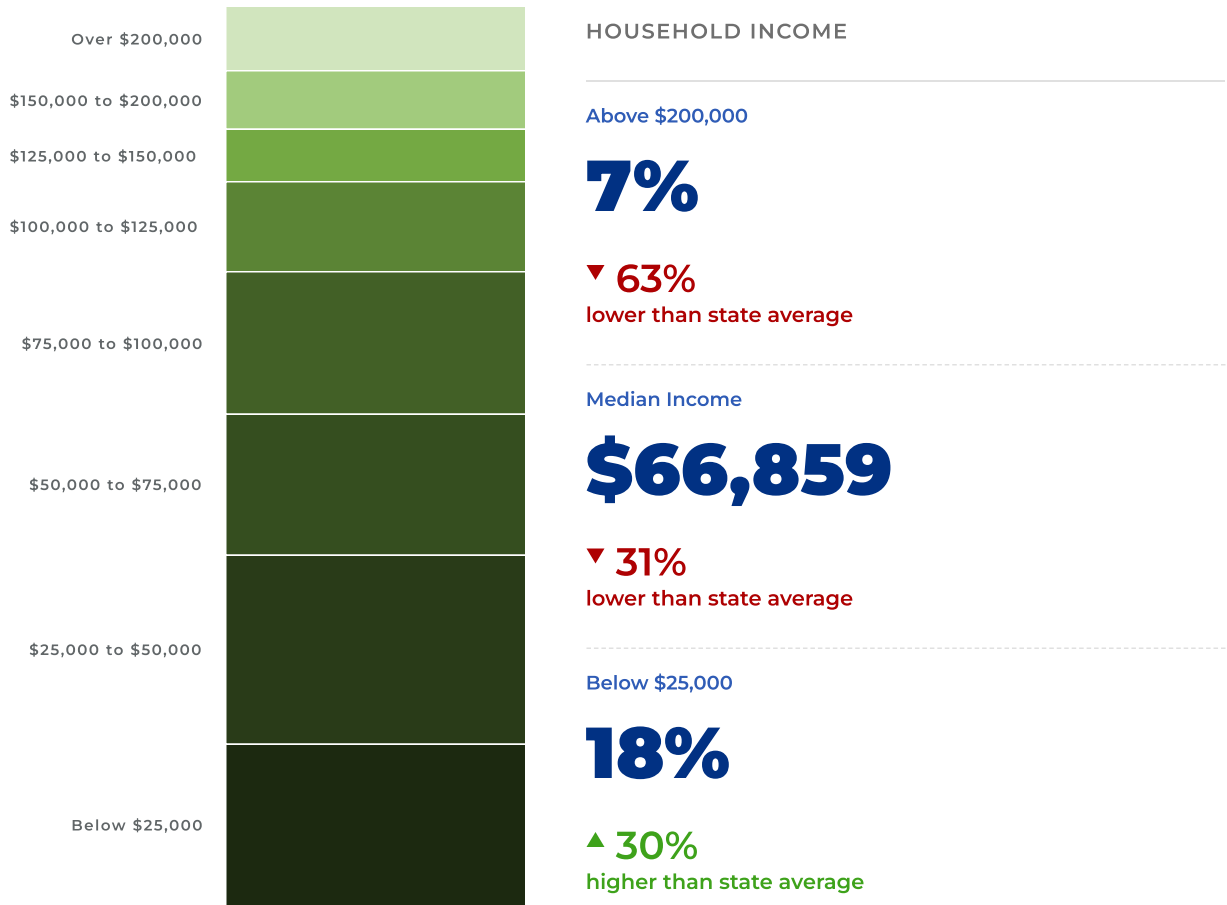
higher than state average

** Data Source: American Community Survey 5-year estimates*



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey 5-year estimates

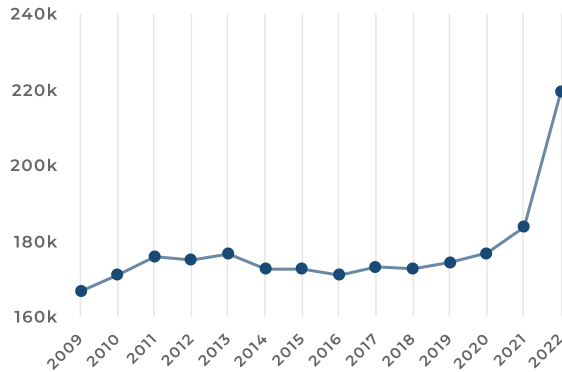


Housing Overview



2022 MEDIAN HOME VALUE

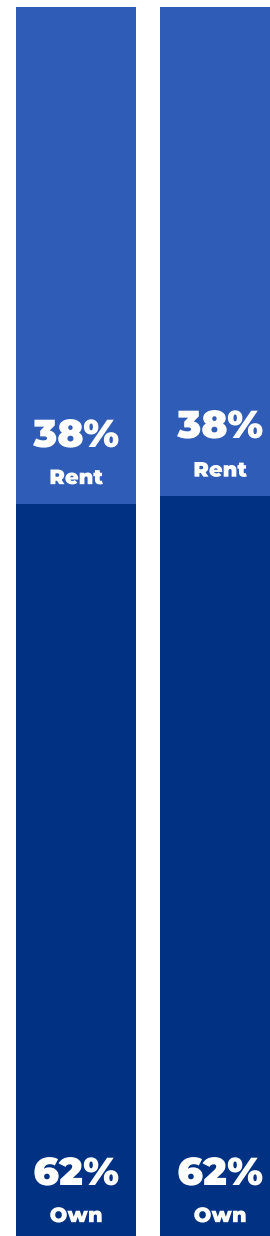
\$219,600



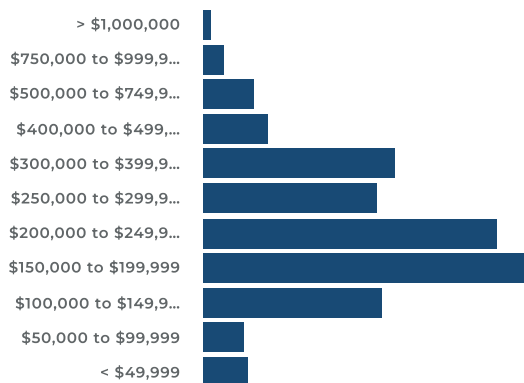
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Pittsfield State Avg.



HOME VALUE DISTRIBUTION

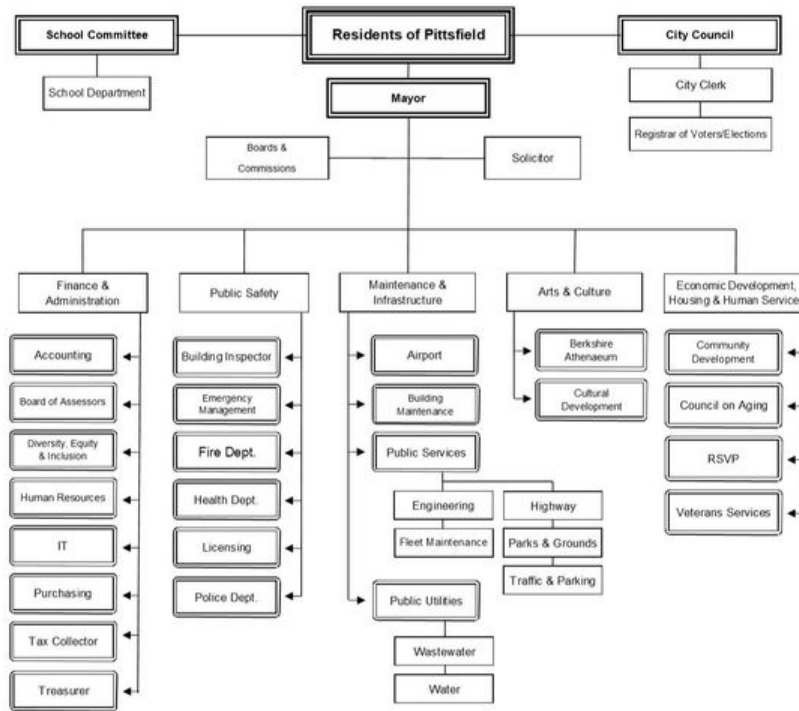


* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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Organization Chart



Basis of Budgeting

Pursuant to Chapter 44, Section 32 of the Massachusetts General Laws, the City adopts an annual budget for the General, Enterprise, Parking, and Capital Funds for which the level of expenditure may not legally exceed appropriations for each department. The Mayor is authorized to approve reallocations below this level, such as from one object code to another within the category or from one division to another within a department. Proposed expenditure appropriations for all departments and operations of the City, except those of the School Department, are prepared under the direction of the Mayor and the Finance Director. The School Department budget is prepared under the direction of the School Committee.

All budget appropriations, including those of the School Department, are approved by the City Council. The City Council may reduce or reject any item in the budget submitted by the Mayor, but may not increase or add items without the recommendation of the Mayor.

The City follows the accounting practices established by the Commonwealth of Massachusetts Department of Revenue, called the budgetary basis method of accounting, in the preparation of the annual budget and property tax certification process. The budgetary basis departs from the accounting basis which follows Generally Accepted Accounting Principles (GAAP) in the following ways:

- a. Real estate and personal property taxes are recorded as revenue when levied (budgetary), as opposed to when susceptible to accrual (GAAP).
- b. Encumbrances and continuing appropriations are recorded as the equivalent to expenditures (budgetary), as opposed to a reservation of fund balance (GAAP).
- c. Certain activities and transactions are presented as components of the General Fund (budgetary), rather than as separate funds (GAAP).
- d. Amounts raised for the prior years' deficits and available funds from prior years' surpluses are recorded as revenue items (budgetary) but have no effect on GAAP revenues.

The City prepares its Comprehensive Annual Financial Report in accordance with GAAP as established by the Governmental Accounting Standards Board (GASB).

- a. The accounts of the City are organized and operated on a fund basis. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related, legal, and contractual provisions.
- b. Governmental Funds use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are "susceptible to accrual" (i.e. both measurable and available). Property taxes are recorded as revenue in the year for which the taxes have been levied, provided they are collected within 60 days after year-end. Investment income is recorded as earned. Other revenues are recorded on a cash basis, because they are generally not measurable until actually received. Expenditures are recorded when the liability is incurred except for (1) interest on general obligation debt, which is recorded when due; and (2) tax abatements, judgments, and claims, all of which are recorded as expenditures to the extent that they have been paid or are expected to be paid with expendable available resources.
- c. Proprietary Funds and Fiduciary Funds are accounted for using the flow of economic resources measurement focus and full accrual basis of accounting. Under this method, revenues are reported when earned and expenses are recorded at the time liabilities are incurred.



Budget Timeline

City of Pittsfield Budget Process

Operating Budget

The City of Pittsfield's budget process begins in mid-fall when the City's financial staff updates the City's five-year financial forecast. At the same time, the Mayor and designated staff collect and analyze other data that may impact the City. For example, this may include demographic, economic, socio-cultural, regulatory, legal, or technological trends. The Mayor uses all of this information to develop budgetary guidelines for department heads. The guidelines are dispersed to department heads on the first Monday of January, and budget requests are due to the Mayor and Director of Finance by February 15th.

In late January, and no later than May 2nd, the Mayor calls a joint meeting of the City Council and School Committee for the Annual Budget Meeting. At this meeting, the Mayor and/or designated staff "review the financial condition of the city, revenue and expenditure forecasts and other relevant information prepared by the mayor in order to develop a coordinated budget," per the City Charter. The School Committee receives recommendations from school administrators on the budget in March, adopts the Pittsfield Public Schools budget by May 1st, and submits it to the Mayor no later than May 2nd.

A budget summit is held in early- to mid-March to convene all department heads with the Mayor and Director of Finance to discuss the budget requests. Individual budget hearings are also held as needed and completed by the end of March. Operating budget requests are cross-checked against the City's Capital Improvement Program to ensure operating budget impacts are taken into account. The Finance Director updates the Mayor regarding local aid figures as they become available from the State government. The draft budget may be impacted depending on the local aid figures.

The Mayor transmits the proposed budget to the City Council by the second Tuesday in May, which is the Council's regular meeting date. This precedes the deadline set in the City Charter of June 1st. Upon transmittal, the proposed budget is published on the City's website. The City Council then releases a notice of public hearing on the budget, which is held at least 14 days after the notice is published. The City Council must, per the City Charter, adopt the budget within 45 days of filing. The final adopted budget shall be published on the City's website. The new fiscal year begins July 1.

Capital Improvement Program

Capital Improvement Program: In mid-November, the Mayor releases the existing five-year capital improvement program, capital requests forms, and instructions to department heads. Department heads are required to update their capital project requests for the five-year period and remit the forms to the Mayor by December 31st. The Mayor shall submit the CIP to the City Council no later than May 2nd, per the City Charter.



Operating Budget	Dates	Capital Improvement Program
Fiscal Year Begins	July 1st	Fiscal Year Begins
Financial staff complete 5-year forecast and Mayor's staff complete trend review. Mayor develops budgetary guidelines.	October - December	
	mid-November	Mayor distributes existing 5-year CIP and capital request forms to departments.
	December 31st	Departments submit capital request forms to Mayor.
Mayor distributes budget guidelines and forms to departments.	1st Monday in January	
City Council and School Committee hold joint Annual Budget Meeting. School Committee submits school budget to Mayor.	Late January, and no later than February 15	
Departments submit budget requests to Mayor and Director of Finance.	February 15th	
Budget dicussions held with all department heads. Additional individual budget hearings held as needed	Early- to mid-March	
	late April, and no later than May 2nd	Mayor submits the 5-year CIP to the City Council.
Mayor transmits proposed budget to City Council. Budget is published on website.	2nd Tuesday in May	
City Council holds public hearing on the budget. City Council adopts the budget.	May - June	City Council holds public hearing on the 5-year CIP



BUDGET OVERVIEW



Budget Summary

FY2026-Draft

EXPENDITURES	Final	Final	Proposed		
LINE ITEMS	FY 2024	FY 2025	FY2026	INCREASE	% CHANGE
GENERAL GOVERNMENT					
Mayor	255,797	261,816	275,723	13,907	5.3%
City Council	109,262	109,262	109,262	-	0.0%
City Solicitor	267,626	269,379	341,170	71,791	26.7%
Health & Inspections	635,511	675,901	730,883	54,982	8.1%
Building Inspectors	652,049	677,108	694,267	17,159	2.5%
Veterans Services	872,692	826,869	918,978	92,109	11.1%
Emergency Management	29,402	32,500	33,400	900	2.8%
City Clerk	408,225	436,540	443,476	6,936	1.6%
Human Resources	258,211	273,374	283,396	10,022	3.7%
Finance & Administration	1,398,541	1,435,380	1,464,382	29,002	2.0%
Information Technology	1,267,093	1,318,488	1,602,097	283,609	21.5%
Airport Commission	311,215	338,352	377,493	39,141	11.6%
RSVP	117,017	124,078	132,021	7,943	6.4%
Council on Aging	392,042	411,103	418,938	7,835	1.9%
Maintenance-City	2,080,212	2,094,149	2,240,227	146,078	7.0%
Maintenance-School	900,000	900,000	1,000,000	100,000	11.1%
Fire	10,472,615	10,813,865	11,173,131	359,266	3.3%
Police	14,364,673	14,998,410	15,468,750	470,340	3.1%
Department of Public Services	11,095,563	11,382,122	11,202,345	(179,777)	-1.6%
Cultural Development	135,950	134,224	140,008	5,784	4.3%
Diversity, Equity & Inclusion	181,854	186,502	210,171	23,669	12.7%
Berkshire Athenaeum	1,514,980	1,588,320	1,727,177	138,857	8.7%
Community Development	788,110	823,546	846,771	23,225	2.8%
Workers Compensation	700,000	700,000	700,000	-	0.0%
Unclassified	60,092,255	63,929,171	68,022,366	4,093,195	6.4%
LINE ITEM BUDGET- TOTAL	109,300,895	114,740,459	120,556,432	5,815,973	5.1%
SCHOOL DEPARTMENT	78,088,016	82,685,277	86,450,361	3,765,084	4.6%
LINE ITEMS & SCHOOL - TOTAL	187,388,911	197,425,736	207,006,793	9,581,057	4.9%
ENTERPRISE FUNDS					
DPU Water Treatment- Enterprise	6,199,738	6,544,196	6,966,625	422,429	6.8%
Sewer-Enterprise	1,002,156	1,008,169	1,048,614	40,445	4.0%
DPU Wastewater-Enterprise	10,993,692	10,977,109	11,224,910	247,801	2.3%
ENTERPRISE TOTAL	18,195,586	18,529,474	19,240,149	710,675	3.8%
OTHER EXPENDITURES					
Cherry Sheet Charges	8,239,784	8,772,878	8,620,532	(152,346)	-1.7%
Cherry Sheet Offsets	556,397	531,953	525,222	(6,731)	-1.3%
Overlay	814,244	520,000	500,000	(20,000)	-3.8%
Free Cash	11,470,000			-	100.0%
OPEB				-	100.0%
votes Retained earnings	585,711			-	0.0%



Tax Title				-	0.0%
Overlay Surplus				-	0.0%
Other/Snow and Ice Deficit	569,065			-	0.0%
Community Preservation	1,703,930	1,703,930	1,703,930	-	0.0%
OTHER EXPENDITURES - TOTAL	23,939,131	11,528,761	11,349,684	(179,077)	-1.6%
ALL EXPENDITURES - TOTAL	229,523,628	227,483,971	237,596,626	10,112,655	4.3%
REVENUES					
1-STATE AID					
Cherry Sheet	73,155,128	76,533,847	81,355,043	4,821,196	6.3%
2-OTHER REVENUES					
Local Receipts	13,769,400	13,899,900	14,475,270	575,370	4.1%
School Building Assistance	-	-	-	-	0.0%
Retained Earnings	532,643			-	0.0%
Bond Proceeds/other	530,000			-	0.0%
From Stabilization (Public Works)				-	0.0%
From Free cash	11,470,000			-	0.0%
From Water/Sewer Enterprise Fund	18,195,586	18,529,474	19,240,149	710,675	3.8%
From Overlay Surplus				-	0.0%
Tax Rate Reduction (Free Cash)	1,000,000	2,500,000	2,000,000	(500,000)	-20.0%
Community Preservation	1,703,930	1,703,930	1,703,930	-	0.0%
NON PROP TAX REVENUE - TOTAL	120,356,687	113,167,151	118,774,392	5,607,241	5.0%
PROPERTY TAX REVENUE	109,166,941	114,316,820	118,822,234	4,505,414	3.9%
ALL REVENUES - TOTAL	229,523,628	227,483,971	237,596,626	10,112,655	4.4%
OTHER DATA					
Minimum to be Raised	109,166,941	114,316,820	118,822,234	4,505,414	3.9%
Levy Ceiling	120,572,142	131,763,478	142,963,374	11,199,896	8.5%
Maximum Allowable Levy	109,992,761	114,615,097	119,331,961	4,716,864	4.1%
Excess Levy Capacity	825,820	298,277	509,727	211,450	70.9%



FUND SUMMARIES





General Fund

This fund is used to account for most financial resources and activities governed by the city council appropriation process.



Enterprise Funds

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

FUNDING SOURCES



Revenue Summary

Municipal Revenue

Overview and General Underlying Assumptions

The City of Pittsfield receives revenue from a variety of sources, including taxes, user fees and charges, licenses and permits, and State aid. Since 2017, the City has used a five-year forecasting tool which was developed through a grant from the State as the basis for the revenue projections contained within the budget, although some of the projections were updated using the most recent information available before publication of the budget.

Generally, the financial forecast takes a conservative approach to projecting revenues and is designed using reasonable assumptions about a wide variety of future events. The approach used in the forecast model assumes that current service levels will be maintained. The model also assumes that existing Massachusetts General Laws and regulations will remain unchanged.

Major Revenue Sources

Property Taxes- Overview

In fiscal year 2025, property taxes comprised half of the City's annual revenue, making it the most significant revenue source. This is typical of many cities and towns in Massachusetts. Property taxes are assessed on real property (e.g. land and buildings) as well as personal property (e.g. merchandise and machinery). An individual's personal effects are exempt from the personal property tax. The Board of Assessors and assessing staff are responsible for assessing the full and fair cash value of real and personal property in Pittsfield. Every five years, a full revaluation must be performed in accordance with State law. The last full revaluation was done in fiscal year 2023 with the next to be in fiscal year 2028.

	Assessed Values by Class						
Fiscal Year	Residential	Open Space	Commerical	Industrial	Personal Property	Total Assessed Values	
2017	2,613,060,177	322,000	407,407,067	160,253,058	179,037,370	3,360,079,672	
2018	2,686,215,564	0	406,906,940	162,662,492	222,587,730	3,478,372,726	3.52%
2019	2,761,142,888	0	406,721,901	163,353,423	250,147,060	3,581,365,272	2.96%
2020	2,853,012,369	0	406,086,127	163,176,656	262,410,910	3,684,686,062	2.88%
2021	2,980,974,654	0	406,660,929	159,622,111	293,268,140	3,840,525,834	4.23%
2022	3,220,808,803	0	400,004,056	155,171,501	319,166,820	4,095,151,180	6.63%
2023	3,582,488,605	0	418,098,525	155,279,207	332,497,570	4,488,363,907	9.60%
2024	3,868,977,337	0	435,135,898	153,188,607	365,583,830	4,822,885,672	7.45%
2025	4,283,149,542	0	449,357,652	154,460,407	383,571,520	5,270,539,121	9.28%

Proposition 2 ½

Annual tax levy growth is constrained by Proposition 2 ½, the Massachusetts General Law that limits the annual growth in a municipality's total tax levy (i.e., revenue generated by property taxes) to 2.5%, plus an allowance for new growth. New growth is new development in the City or changes to properties that result in higher assessed value; it does not include increased value due to revaluation. New growth is heavily influenced by economic factors. Using the most up-to-date information about the city's total valuation, the fiscal year 2026 projected new growth is \$2,416,937. This projection, while conservative, is consistent with the five-year and ten-year average growth.



Historical New Growth by Property Class						
Fiscal Year	Residential	Open Space	Commerical	Industrial	Personal Property	Total New Growth
2012	169,555	0	130,270	13,714	1,039,744	1,353,283
2013	135,943	0	384,648	90,701	825,632	1,436,924
2014	132,973	0	21,929	172,350	653,814	981,066
2015	334,266	0	29,481	0	791,786	1,155,533
2016	122,235	0	324,026	0	824,829	1,271,090
2017	108,172	0	108,124	49,796	1,289,613	1,555,705
2018	249,839	0	56,887	38,995	1,220,464	1,566,185
2019	104,246	0	161,891	53,135	1,648,467	1,967,739
2020	203,182	0	91,876	22,096	1,239,063	1,556,217
2021	199,284	0	49,021	1,199	2,012,446	2,261,950
2022	99,732	0	116,844	0	1,353,056	1,569,632
2023	105,965	0	25,959	10,687	2,024,536	2,167,147
2024	275,232	0	667,199	10,575	1,773,680	2,726,686
2025	199,624		16,059	4,187	1,652,644	1,872,514
5 year Average	175,967	0	175,016	5,330	1,763,272	2,119,586
10 year Average	166,751	0	161,789	19,067	1,503,880	1,851,487

The second, overarching constraint of Proposition 2 ½ limits the total tax levy to no more than 2.5% of the municipality's total assessed valuation. This limit is referred to as the "levy ceiling." In communities at or near their levy ceiling, this constraint may impinge on annual tax levy growth such that the community may not be able to increase its annual levy by 2.5% or add amounts generated by new growth if this will bring total revenue above the levy ceiling.

In fiscal year 2016, Pittsfield's levy limit collided with the City's levy ceiling. Due to this collision with the levy ceiling, the city was unable to increase its levy limit by the full 2.5% annual increase allowed by Proposition 2 ½, or by the allowance for new growth. However, in fiscal year 2022, due primarily to increases in the value of single family homes, the city's total valuation rose, resulting in the levy ceiling being greater than the levy limit. This allowed the city access to the full amount of its fiscal year 2022 levy. This will remain the case for fiscal year 2026.

State law also allows a city or town to increase taxes beyond the levy limit with voter approval. An override of this limit by voters becomes a permanent part of the tax levy calculation in future years and is best used for recurring expenses in the regular operating budget. A debt exclusion may be approved by voters to increase the levy limit temporarily to fund capital projects. Generally, these projects are financed by borrowing and the annual debt service is added to the levy limit each year until the project is paid off. Currently, the City has no debt exclusions.

Fiscal Year 2026 Property Tax Levy Calculation

FY2026 Property Tax Levy Calculation	
FY2025 Tax Levy Limit	114,615,097
ADD 2.5% Increase	2,865,377
ADD Prop 2 1/2 Override	0
ADD Estimated Certified New Growth	1,851,487
<i>Levy Limit Total</i>	<i>119,331,961</i>
ADD Debt Exclusions	0
<i>Maximum Allowable Levy</i>	<i>119,331,961</i>
<i>Levy Ceiling Check</i>	<i>142,963,374</i>
Actual FY2026 Estimated Tax Levy	118,792,508



Local Receipts

Local receipts are locally-generated revenues, other than real and personal property taxes. These made up approximately 7% of revenue in fiscal year 2025. Examples include motor vehicle excise, local option hotel and meals taxes, investment income, payments in lieu of taxes, penalties and interest on taxes, departmental revenue, fines, and license and permit fees.

Given the conservative budgeting approach taken by the City, local receipts actuals typically exceed the estimated amounts. This has had a positive impact on the City's ability to increase its free cash on an annual basis.

Motor vehicle excise revenue is the City's largest local receipt, constituting slightly more than 44% of the total actual local receipts in fiscal year 2021. This revenue stream is dependent upon the value of vehicles owned by City residents. The value is set according to the vehicle's make, model, and year of manufacture. When economic times are good, people tend to buy newer cars more often, which results in higher receipts. Conversely, when economic times are challenging, receipts may fall if people wait to replace their vehicles.

Local Receipt Category	FY2023 Budget	FY2024 Budget	FY2025 Budget	% of Total (FY24)	FY2026 Budget
Motor Vehicle Excise	5,540,515	5,540,655	5,540,655	39.86%	5,555,000
Meals Excise	776,100	920,000	920,000	6.62%	950,000
Room Excise	760,500	900,000	900,000	6.47%	975,000
Cannabis	800,000	700,000	700,000	5.04%	500,000
Penalties/Interest on Taxes and Excises	492,500	492,500	492,500	3.54%	472,500
Payments in Lieu of Taxes	45,000	45,000	125,000	0.90%	125,000
Other Charges for Services	616,300	631,300	631,300	4.54%	596,300
Fees	1,016,740	985,240	1,049,740	7.55%	1,250,265
Rentals	90,500	90,500	156,500	1.13%	165,000
Departmental Revenue - Schools	230,000	521,500	521,500	3.75%	521,500
Other Departmental Revenue	108,485	108,485	108,485	0.78%	108,485
Licenses/Permits	673,020	673,020	673,020	4.84%	660,020
Special Assessments	0	0	0	0.00%	0
Fines and Forfeits	216,200	216,200	216,200	1.56%	131,200
Investment Income	20,000	300,000	300,000	2.16%	500,000
Medicaid Reimbursement	425,000	525,000	525,000	3.78%	525,000
Miscellaneous Recurring	1,120,000	1,120,000	1,040,000	7.48%	1,440,000
Miscellaneous Non-Recurring	0	0	0	0.00%	0
TOTAL Local Receipts	12,930,860	13,769,400	13,899,900	100.00%	14,475,270

State Aid

State aid represented approximately one-third of the City's annual revenue. State aid is broken down into several categories, the largest of which (for Pittsfield) is Chapter 70 Education Aid. It is approximately 80% of all state aid. The other major category is Unrestricted General Government Aid (UGGA), which is approximately 16% of total state aid.

Chapter 70 Education Aid – Chapter 70 education aid is determined each year by the State Department of Elementary and Secondary Education (DESE) using a complex formula. The formula entails calculating a foundation budget for each municipality or school district based on the number and characteristics of the pupils (e.g., low income, bilingual, or vocational) in the district. The foundation budget represents the minimum level of spending necessary to provide an adequate education in each district. The next step is to determine the relative contributions from municipal revenues versus state Chapter 70 aid necessary to meet required education spending levels. DESE calculates target levels of local (municipal) contribution and target levels of (state) Chapter 70 aid. These calculations are based on the total income of a municipality's residents and the total property wealth of the municipality. In cases where a municipality has a low ability to pay, less is required from the municipality and state Chapter 70 aid fills the gap between the foundation budget and the required



local contribution. Historically, the City has exceeded its minimum local contribution. For fiscal year 2026, the Governor's proposed budget increases the City's Chapter 70 allocation by \$\$4,489,402 over the fiscal year 2025 final allocation.

Charter Tuition Reimbursement – The City's financial forecast anticipates that this reimbursement will decline as the State appropriation for these reimbursements continues to be insufficient to fully fund the reimbursement statewide. The other factor is that enrollment at the charter school attended by Pittsfield students is at or near its limit. Consequently, though the tuition rate is expected to continue to increase slowly, the number of pupils from Pittsfield attending the Berkshire Arts and Technology Charter School is expected to remain relatively stable.

School Choice Receiving Tuition – Pittsfield receives tuition payments for school choice pupils attending Pittsfield schools. This revenue, once received, is deposited in a school choice revolving fund that is available to the School Committee to spend without further appropriation by City officials.

Unrestricted General Government Aid (UGGA) – UGGA has been increasing since 2012 when the state pledged to increase aid on an annual basis based on the percentage of increased tax collection over the prior fiscal year. For fiscal year 2026, UGGA will be increased by 1% over the fiscal year 2025 level.

Other Local Aid Accounts – The state aid categories of Veterans Benefits, Exemptions for Veterans and Elderly, Public Libraries Offset and State-Owned Land are projected to be level-funded from the previous year.

- Veterans Benefits: The State reimburses municipalities for 75% of authorized amounts spent for veterans' financial, medical, and burial benefits.
- Exemptions for Veterans, Blind, Elderly, Etc.: The State reimburses property tax exemptions for qualifying veterans, seniors, surviving spouses, and the blind.
- Public Libraries Offset: The State provides a certain amount of money which can only be used for the Berkshire Athenaeum.
- State-Owned Land: The State reimburses the City for foregone tax revenue due to certain types of tax exempt state-owned land. In Pittsfield, the State owns the State Forest, office space, and several smaller facilities.

State Aid Category	FY2023 Actual	FY2024 Actual	FY2025 Final	% of Total (FY25)	FY2026 Budget
Chapter 70 Education Aid	54,254,811	60,847,530	63,960,959	83.57%	68,450,361
Charter Tuition Reimbursement	750,379	745,189	826,421	1.08%	436,756
School Offsets: Choice Receiving & Lunch	304,669	422,788	380,398	0.50%	374,487
Unrestricted General Govt Aid	10,001,555	10,321,604	10,631,253	13.89%	10,865,141
Veterans Benefits	538,204	382,250	286,763	0.37%	694,243
Exemptions VBS and Elderly	156,405	149,079	139,745	0.18%	226,567
State-Owned land	134,887	153,079	156,753	0.20%	156,753
Public Libraries Offset	119,013	133,609	151,555	0.20%	150,735
Total	66,259,923	73,155,128	76,533,847	100.00%	81,355,043

Enterprise Funds

Pittsfield operates enterprise funds for its potable water system and sewer system. An enterprise fund is an accounting and financial reporting mechanism whereby all expenditures and revenues for a particular business-type activity are segregated into a special fund. However, an enterprise fund does not establish a separate, autonomous entity from the municipal government. The principal revenues for the enterprise fund are customer charges for water sales/sewer treatment and related services. In Pittsfield, these revenues are forecasted to cover the cost of operating the water and sewer operations. In fiscal year 2025, the City enacted a



formula-based approach to annual rate increases that are designed to address the large infrastructure improvement projects that will take place at the City's wastewater treatment plant as well as the City's drinking water facility over the next five to ten years.

Other Available Funds

Free Cash is the remaining, unrestricted money from operations of the previous fiscal year including unspent free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items.

The City has historically appropriated certified free cash annually to reduce the tax rate or balance the budget without using more of the City's limited unused levy capacity. Prior to fiscal year 2017, the amount used has varied and was not guided by policy. However, beginning with the fiscal year 2017 budget, a policy was enacted that stated that no more than \$1,000,000 of Free Cash would be used to reduce the tax rate. The fiscal year 2026 budget will need to deviate from that policy and will include \$2,000,000 of Free Cash.

Free Cash has also been used to fund certain deficits in the City's operating budget such as Winter Operations, and police overtime as well as to fund certain one-time capital expenses. The use of Free Cash for operating purposes is not a recommended practice and the City's leadership seeks to eliminate using it for this purpose in the future.



DEPARTMENTS



Berkshire Athenaeum



Alex Reczkowski
Director

Mission Statement

The Berkshire Athenaeum, Pittsfield's Public Library, connects people, resources, and ideas that enrich lives, inspire lifelong learning, and strengthen our community.

Department Description

The Berkshire Athenaeum has a vision of "Welcome everyone!"

Our values are to

- Lead: When we embrace our role as a community anchor, we make a lasting impact.
- Empower: When we connect patrons and resources, we build a stronger community.
- Inspire: When we share ideas, we celebrate the wonder of discovery.

New Spending and Programs

The Library Assistant II, Library Senior Assistant, and Library Senior Technician lines have been increased to provide additional after-school and weekend support of Young Adults, as well as overall additional support for new adults and adults.

In the Library Assistant II line this year, there is an increase of 0.6 FTE to 5.8 FTE to provide additional after-school support to Young Adults. This work will include coverage in the children's library to allow colleagues to provide additional support to young adults. Additionally, depending on patron needs and interests, this work can occur elsewhere in the library. For example, teenagers have congregated at times on the library's balcony level or have had special events in our auditorium.

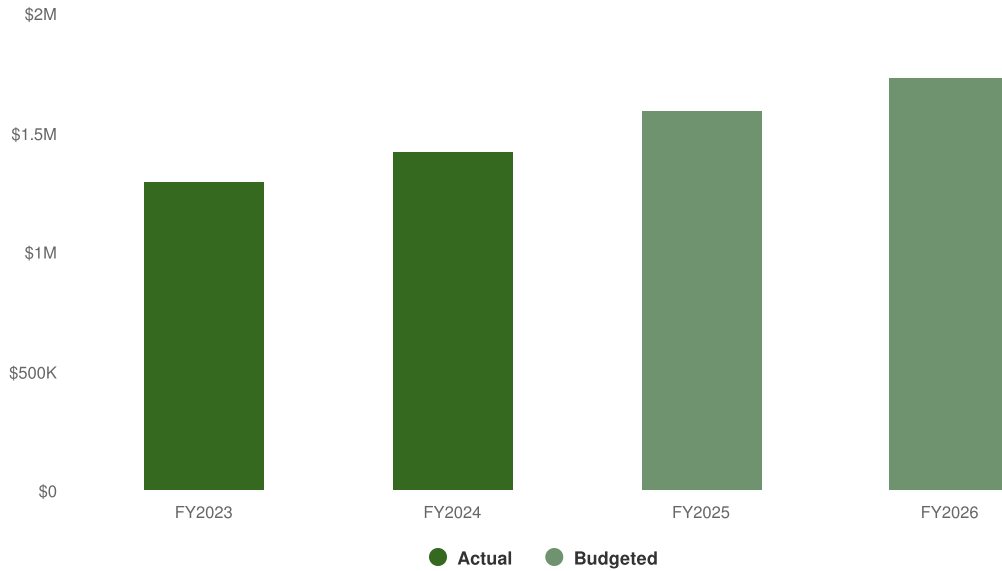
In the Library Senior Assistant line this year, there is an increase of 0.6 FTE to 4.2 FTE to provide additional weekend support to Young Adults. As with the after-school support that Library Assistant II staff will help facilitate during the week, these staff will provide direct support on the weekends.

In the Library Senior Technician line this year, there is an increase of 1 FTE to 5 FTE to provide a first assistant to the Adult Services Department. This work will be concentrated on the main and balcony floors and will focus on providing overall additional support for new adults and adults, including increased community referrals. This addition aligns with the recommendations of the Mental Health and Substance Use Task Force, namely additional staff to "maintain access for vulnerable individuals while ensuring a welcoming space for all." This teammate's work will directly impact the services, programming, and perceptions of the library.

Expenditures Summary

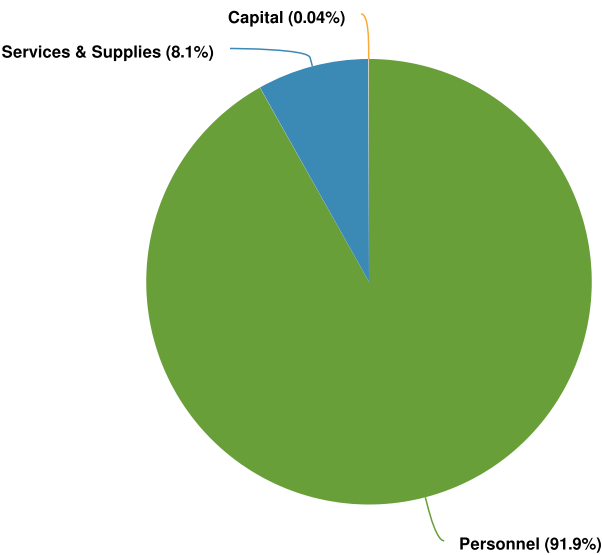
\$1,727,177 **\$138,857**
(8.74% vs. prior year)

Berkshire Athenaeum Proposed and Historical Budget vs. Actual

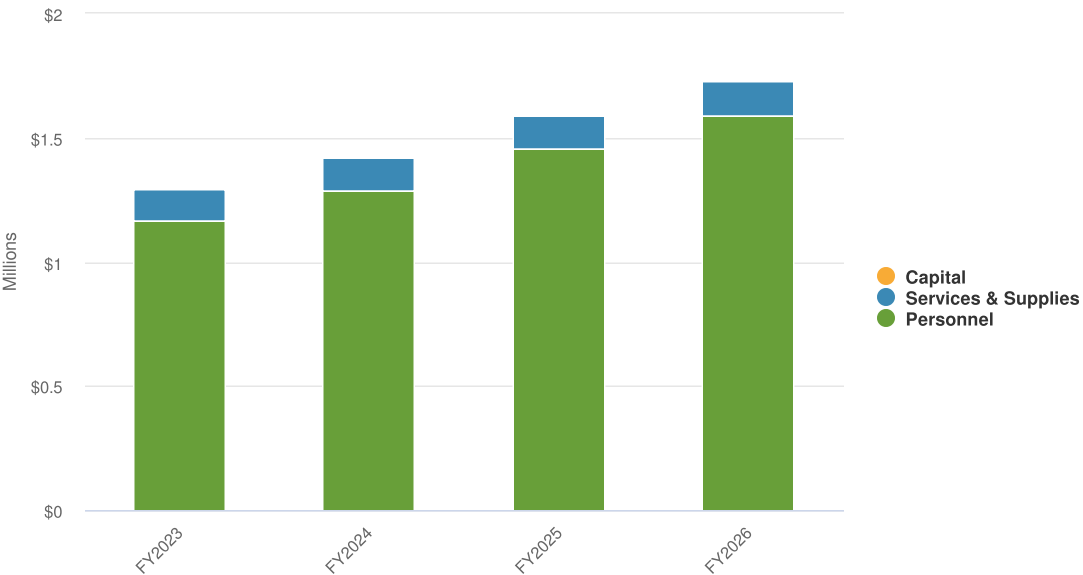


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
Berkshire Athenaeum								
SR SUPERVISORS	01270-51010	\$255,693	\$224,318	\$264,547	\$321,469	\$321,755	\$286	0.1%
SUPERVISOR SPEC II	01270-51011	\$47,035	\$50,518	\$59,503	\$57,915	\$60,839	\$2,924	5%
SUPERVISOR SPEC I	01270-51013	\$78,248	\$99,773	\$105,037	\$141,719	\$144,678	\$2,959	2.1%
LIBRARY ASST II P/T	01270-51016	\$137,696	\$150,077	\$160,625	\$203,347	\$232,488	\$29,141	14.3%
SENIOR TECHNICIANS	01270-51018	\$154,250	\$145,951	\$177,379	\$188,212	\$243,285	\$55,073	29.3%
SENIOR ASST P/T	01270-51019	\$115,432	\$134,070	\$134,399	\$177,578	\$202,300	\$24,722	13.9%
DIRECTOR OF ATHENAEUM	01270-51024	\$81,343	\$90,167	\$97,407	\$101,886	\$106,980	\$5,094	5%
LIBRARY CUSTODIANS	01270-51150	\$81,362	\$98,029	\$103,419	\$107,400	\$110,622	\$3,222	3%
LIBRARY ASST I P/T	01270-51165	\$82,185	\$87,712	\$99,295	\$108,699	\$110,816	\$2,117	1.9%
LIBRARY TECHNICIANS	01270-51166	\$46,546	\$81,086	\$83,408	\$45,946	\$48,693	\$2,747	6%
LIBRARY SHELVERS P/T	01270-51167	\$3,463	\$2,556	\$2,889	\$3,599	\$4,171	\$572	15.9%
Total Berkshire Athenaeum:		\$1,083,253	\$1,164,256	\$1,287,908	\$1,457,770	\$1,586,627	\$128,857	8.8%
Total Personnel:		\$1,083,253	\$1,164,256	\$1,287,908	\$1,457,770	\$1,586,627	\$128,857	8.8%
Services & Supplies								
Berkshire Athenaeum								
OFFICE EQUIPMENT MAINTENANCE	01270-52404	\$950	\$1,000	\$975	\$1,030	\$1,030	\$0	0%
LIBRARY NETWORKING FEES	01270-53009	\$50,000	\$50,000	\$50,000	\$49,000	\$49,000	\$0	0%
EDUCATION & TRAINING	01270-53018	\$3,000	\$7,000	\$7,575	\$4,500	\$4,500	\$0	0%
SUPPLIES	01270-54227	\$12,770	\$12,770	\$12,686	\$12,770	\$12,770	\$0	0%
BUILDING MAINTENANCE SUPPLIES	01270-54300	\$6,450	\$6,450	\$7,850	\$7,850	\$7,850	\$0	0%
BINDING & MICROFILM	01270-55801	\$3,575	\$3,575	\$4,300	\$4,650	\$4,650	\$0	0%
NEWSPAPERS & PERIODICALS	01270-55802	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$0	0%



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
BOOKS & AUDIO VISUAL	01270-55803	\$30,000	\$40,000	\$40,000	\$40,000	\$50,000	\$10,000	25%
TRAVEL	01270-57100	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0%
UNCLASSIFIED	01270-57824	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0%
Total Berkshire Athenaeum:		\$116,745	\$130,795	\$133,386	\$129,800	\$139,800	\$10,000	7.7%
Total Services & Supplies:		\$116,745	\$130,795	\$133,386	\$129,800	\$139,800	\$10,000	7.7%
Capital								
Berkshire Athenaeum								
THEFT DETERRENT SYSTEM	01270-58521	\$1,280	\$1,280	\$750	\$750	\$750	\$0	0%
Total Berkshire Athenaeum:		\$1,280	\$1,280	\$750	\$750	\$750	\$0	0%
Total Capital:		\$1,280	\$1,280	\$750	\$750	\$750	\$0	0%
Total Expense Objects:		\$1,201,278	\$1,296,331	\$1,422,043	\$1,588,320	\$1,727,177	\$138,857	8.7%



Line Item Description

Line Item Summary

Personnel

Account	Account Name	Description
51010	Senior Supervisors	Salary account for five full-time supervisors of the Adult Services, Circulation, Local History, Technical Services and Youth Services Departments
51011	Supervisor Specialist II	Salary account for one full-time Administrative Services Supervisor responsible for library payroll, accounting, and non-book purchasing
51013	Supervisor Specialist I	Salary account for three full-time librarians in the Adult Services (Technology Engagement, Outreach) and Young Adult Departments
51016	Library Assistant II P/T	Salary account for eighteen (5.2 FTE) un-benefitted part-time public service clerical positions in the Adult Services, Circulation, Technical Services, and Youth Services Departments. This year, there is an increase to 5.8 FTE to provide additional after-school support to Young Adults.
51018	Senior Technician	Salary account for four full-time first assistants in the Circulation, Local History, Technical Services, and Youth Services Departments. This year, there is an increase for a fifth first assistant to the Adult Services Department.
51019	Senior Assistant P/T	Salary account for fifteen (3.6 FTE) un-benefitted part-time clerical employees working in the Administrative, Adult Services, Local History, and Technical Services Departments. This year, there is an increase to 4.2 FTE to provide weekend support to Young Adults.
51024	Director of the Athenaeum	Salary account for one full-time Library Director
51150	Library Custodians	Salary account for two full-time building custodians
51165	Library Assistant I P/T	Salary account for twelve (3 FTE) un-benefitted part-time clerical employees working in the Circulation, Technical Services, and Youth Services Departments. This line increases slightly as the Shelver line sunsets.
51166	Library Technician	Salary account for one full-time public service clerical employee in the Circulation Department
51167	Library Shelves P/T	Salary account for one (.1 FTE) un-benefitted part-time employee working Circulation

Expenses

Account	Account Name	Description
52404	Equipment Maintenance	Maintenance of computers, audio-visual, telephone, and WiFi equipment
53009	Library Networking Fees	Costs associated with membership to the CW MARS library network
53018	Education & Training	Membership in state, regional, and national professional associations; registration fees to conferences and workshops necessary to keep skills current; contractual education reimbursements
54227	Supplies- General	Postage, printing, book processing supplies, and office supplies
54300	Building Maintenance Supplies	Custodial paper and cleaning products, hand tools, hardware, and the uniform allowance as negotiated with Teamsters
55801	Microfilm	Cost of microfilming <i>The Berkshire Eagle</i>
55802	Newspapers & Periodicals	Purchase of newspapers and magazines
55803	Books & Audio Visual	Purchase of books and other library materials
57100	Travel	Employee attendance at no-cost in-service training and transportation to fee-based workshops
57824	Unclassified-Library	Unanticipated cost overruns in other line items or those expenses not covered in other line items
58521	Theft Deterrent System	Expenses associated with supplying and maintaining the library inventory control system



Organizational Chart

Goal #1 Increase access

Objective: We will bolster community engagement.

Performance Measure: We will improve our overall website and build out a more robust Youth Services and Local History presence. We will create new staff-led Local History programming. We will provide additional after-school and weekend support of Young Adults, as well as overall additional support for new adults and adults, including increased community referrals.

Mayoral Focus Area: Shared Responsibility



Goal #2 Improve our physical space

Objective: We will make the library more attractive, functional, inviting, and modern.

Performance Measure: We will investigate options for updating our public restrooms. We will work with community partners to alleviate patron need for managing personal belongings. We will improve our building wayfinding. We will evaluate how traffic patterns change due to the new flooring and adjust service points responsively. We will update our Young Adult and Food Zone seating areas.

Mayoral Focus Area: Proactive long-term planning



Goal #3 Champion our City

Objective: We will celebrate our City, document what makes us unique, encourage innovation, and lead change.

Performance Measure: We will collaborate with the Homeless Resource Center to adapt services. We will create "New Adult" programming. We will investigate a collaborative heritage grant. We will adjust our Berkshire Authors' collections for better patron access. We will continue to have a staff member participate in the Berkshire Leadership Program.

Mayoral Focus Areas: Communication & How Can We



Building Inspectors Department

Jeffrey Clemons
Building Commissioner

Mission Statement

The mission of the Building Inspectors Department is to ensure the safety of the public through the enforcement of state and local construction, housing, zoning, and other applicable codes through both proactive and reactive inspection and compliance mechanisms.

Department Description

The Building Inspectors Department is responsible for the enforcement of state and local construction codes, zoning code, energy conservation code, and accessibility laws and regulations. This is accomplished through the inspection of electrical wiring and systems, plumbing and fuel gas systems, commercial and residential construction activities, and the inspection and safety certification of commercial and municipal buildings and structures and places of assembly. In addition, the department responds to complaints regarding code compliance, and may levy fines or seek court action to ensure compliance for the purposes of life safety and public health.

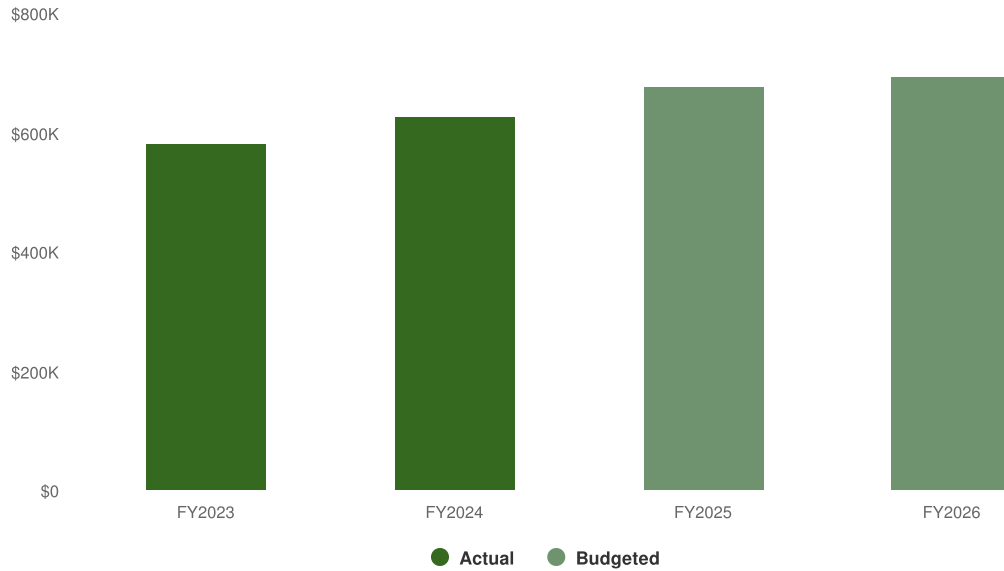
New Spending and Programs



Expenditures Summary

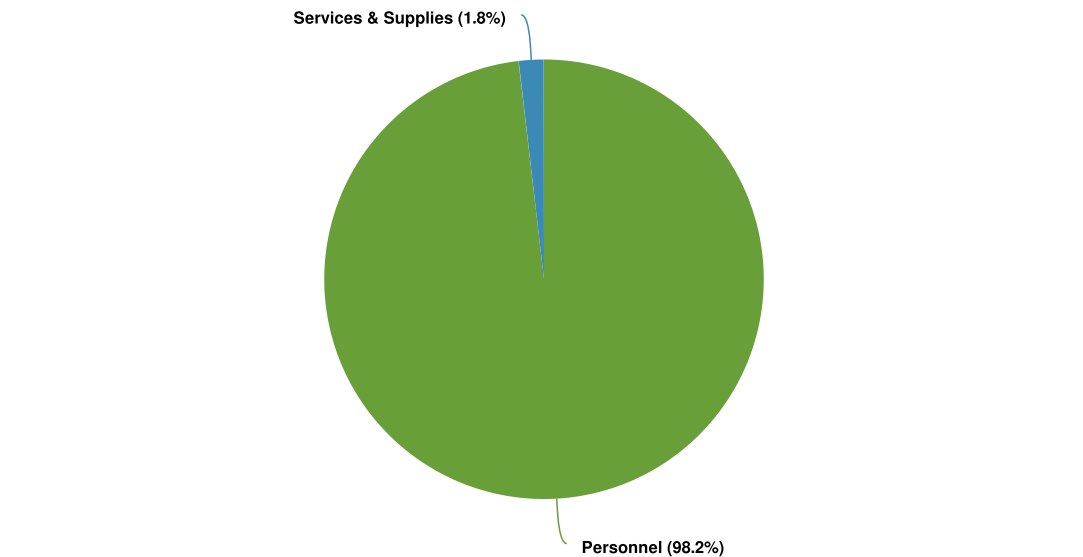
\$694,267 **\$17,159**
(2.53% vs. prior year)

Building Inspectors Department Proposed and Historical Budget vs. Actual

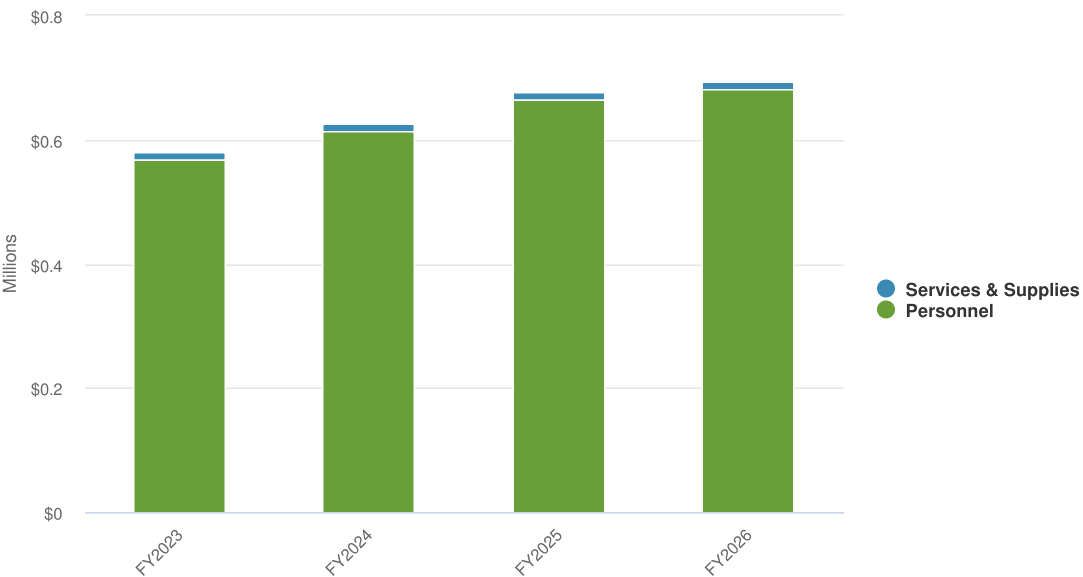


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
Building Inspectors								
INSPECTOR WGHTS/MEASURE	01025-51041	\$46,059	\$48,864	\$51,125	\$53,936	\$55,341	\$1,405	2.6%
SENIOR WIRE INSPECTOR	01025-51044	\$58,395	\$61,950	\$70,284	\$55,040	\$54,963	-\$77	-0.1%
BUILDING COMMISSIONER	01025-51057	\$81,783	\$87,917	\$94,390	\$97,317	\$102,241	\$4,924	5.1%
OFFICE MANAGER	01025-51085	\$38,993	\$41,824	\$43,774	\$46,166	\$47,368	\$1,202	2.6%
ADMINISTRATIVE ASSISTANT	01025-51148	\$29,538	\$29,354	\$37,287	\$37,424	\$36,372	-\$1,052	-2.8%
LOCAL BLDG INSPECTOR	01025-51196	\$169,179	\$230,504	\$246,754	\$306,718	\$315,920	\$9,202	3%
PLUMBING/GAS INSPECTOR	01025-51197	\$50,987	\$54,092	\$56,566	\$59,707	\$61,262	\$1,555	2.6%
TEMPORARY LABOR	01025-51205	\$4,755	\$14,234	\$13,577	\$8,000	\$8,000	\$0	0%
Total Building Inspectors:		\$479,688	\$568,740	\$613,757	\$664,308	\$681,467	\$17,159	2.6%
Total Personnel:		\$479,688	\$568,740	\$613,757	\$664,308	\$681,467	\$17,159	2.6%
Services & Supplies								
Building Inspectors								
TELEPHONE	01025-52300	\$3,515	\$2,646	\$2,903	\$0	\$0	\$0	0%
SUPPLIES	01025-54227	\$5,615	\$7,364	\$8,128	\$8,000	\$8,000	\$0	0%
UNIFORMS	01025-55000	\$2,380	\$1,472	\$2,278	\$4,800	\$4,800	\$0	0%
Total Building Inspectors:		\$11,509	\$11,482	\$13,310	\$12,800	\$12,800	\$0	0%
Total Services & Supplies:		\$11,509	\$11,482	\$13,310	\$12,800	\$12,800	\$0	0%
Total Expense Objects:		\$491,197	\$580,222	\$627,067	\$677,108	\$694,267	\$17,159	2.5%



Line Item Description

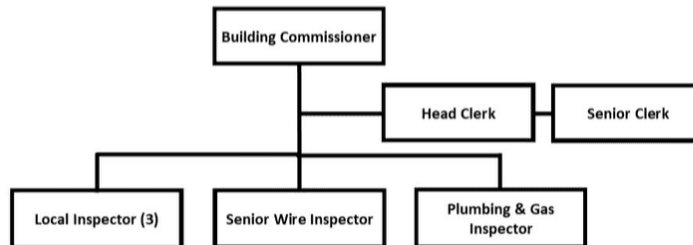
Personnel

Account	Account Name	Description
Account	Account Name	Description
51044	Senior Wire Inspector	Salary account for the Senior Wire Inspector
51057	Building Commissioner	Salary account for the Building Commissioner
51085	Head Clerk	Salary account for the Head Clerk
51148	Senior Clerk	Salary account for the Senior Clerk
51196	Building Inspectors	Salary account for 3 Building Inspectors
51197	Plumbing & Gas Inspector	Salary account for the Plumbing & Gas Inspector
51041	Inspector Weight/Measures	Salary account for the Inspector of Weights & Measures
51205	Temporary Labor	Alternate inspectors and staff during absences, i.e., long term illness, vacation, personal time, and to hire temporary help

Expenses

Account	Account Name	Description
55000	Uniforms	Union contractual agreement for uniforms
52300	Telephone	Cell phones provided to inspectors for communication purposes in the field, as well as receiving emergency calls at home
54227	Supplies	Office supplies, safety supplies, membership dues, and required training.

Organizational Chart



Building Maintenance Department

Brian Filiault

Director

Mission Statement

The mission of the Building Maintenance Department is to maintain the infrastructure of the City and School buildings through high-quality and timely preventive maintenance and repairs; to maintain and improve all life safety and security systems to protect building users; to aggressively enforce parking laws in the City; and to perform all tasks in a cost-effective manner.

Department Description

The Building Maintenance Department is responsible for the preventive maintenance and emergency repairs to all City and School buildings and assists with work on the grounds as needed using a skilled workforce. The department pays particular attention to all life safety and security systems as well as indoor air quality for the benefit of all building users. Staff coordinates with the school department to meet unique needs, including any environmental compliance and security requirements. In addition, the department is responsible for the coordinating all public and school building rentals including the Controy Pavilion, Historic Wahconah Park, and other athletic facilities, which are used throughout the year by many social, civic and non-profit organizations.

New Spending and Programs

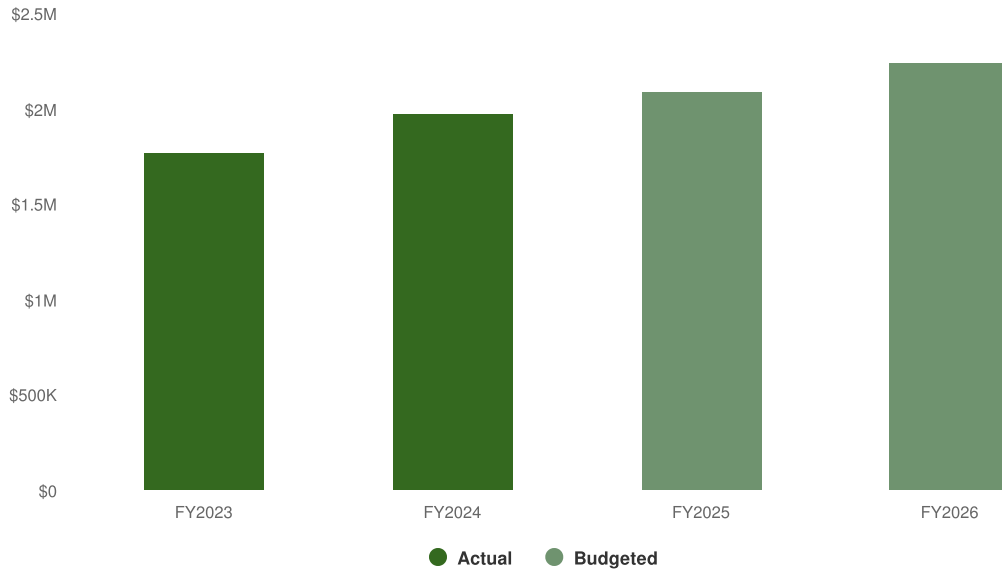
An additional HVAC technician will be added in fiscal year 2023



Expenditures Summary

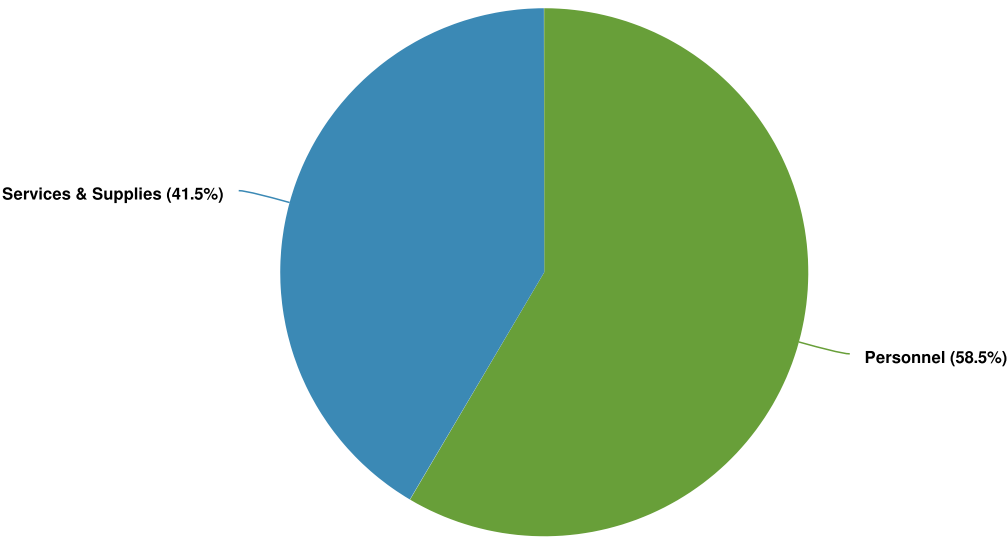
\$2,240,226 **\$146,077**
(6.98% vs. prior year)

Building Maintenance Department Proposed and Historical Budget vs. Actual

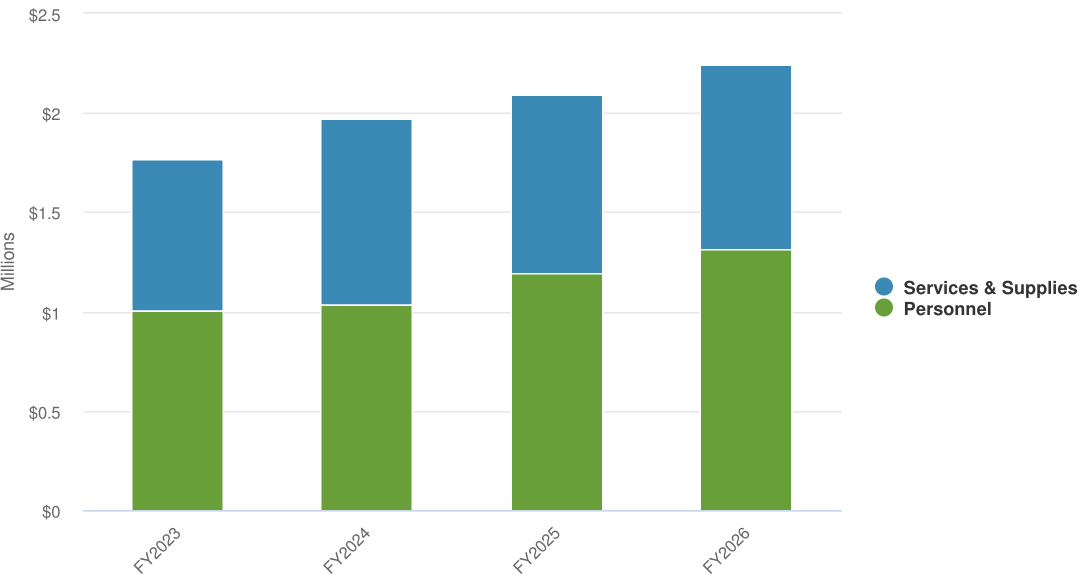


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
Maintenance - City								
DIRECTOR OF MAINTENANCE	01161-51023	\$85,696	\$94,808	\$102,535	\$105,714	\$113,221	\$7,507	7.1%
BOILER/HVAC REPAIRMAN	01161-51042	\$47,479	\$6,795	\$8,593	\$0	\$68,506	\$68,506	N/A
PAINTER	01161-51045	\$47,463	\$50,251	\$103,153	\$114,483	\$120,276	\$5,793	5.1%
WORKING FOREMAN CRAFT	01161-51072	\$59,874	\$63,429	\$66,479	\$70,114	\$73,663	\$3,549	5.1%
PLUMBER	01161-51073	\$104,316	\$107,534	\$20,071	\$121,410	\$127,378	\$5,968	4.9%
CARPENTERS	01161-51075	\$162,761	\$173,432	\$193,563	\$134,827	\$144,898	\$10,071	7.5%
PRINCIPAL CLERK	01161-51145	\$42,092	\$45,128	\$38,677	\$50,332	\$52,880	\$2,548	5.1%
HVAC TECHNICIAN	01161-51149	\$107,515	\$138,283	\$167,290	\$177,919	\$186,913	\$8,994	5.1%
CUSTODIAN	01161-51150	\$34,985	\$39,124	\$0	\$52,796	\$47,847	-\$4,949	-9.4%
OFFICE MANAGER	01161-51169	\$57,102	\$61,711	\$63,402	\$66,869	\$70,253	\$3,384	5.1%
ELECTRICIANS	01161-51182	\$165,850	\$174,189	\$192,252	\$209,485	\$214,841	\$5,356	2.6%
SEASONAL LABOR	01161-51201	\$0	\$0	\$0	\$10,000	\$10,000	\$0	0%
CUSTODIAL LABOR-RENTALS	01161-51207	\$2,303	\$9,875	\$19,664	\$25,000	\$25,000	\$0	0%
SCHEDULED OVERTIME	01161-51309	\$41,409	\$42,670	\$57,048	\$55,000	\$55,000	\$0	0%
Total Maintenance - City:		\$958,844	\$1,007,227	\$1,032,727	\$1,193,949	\$1,310,676	\$116,727	9.8%
Total Personnel:		\$958,844	\$1,007,227	\$1,032,727	\$1,193,949	\$1,310,676	\$116,727	9.8%
Services & Supplies								
Maintenance - City								
UTILITIES	01161-52100	\$516,694	\$484,564	\$560,589	\$585,000	\$615,000	\$30,000	5.1%
REPAIRS MUNICIPAL BUILDINGS	01161-52440	\$306,476	\$272,845	\$373,840	\$310,000	\$310,000	\$0	0%
CONTRACTUAL ALLOWANCES	01161-55810	\$4,500	\$4,500	\$3,911	\$5,200	\$4,550	-\$650	-12.5%
Total Maintenance - City:		\$827,670	\$761,908	\$938,340	\$900,200	\$929,550	\$29,350	3.3%
Total Services & Supplies:		\$827,670	\$761,908	\$938,340	\$900,200	\$929,550	\$29,350	3.3%
Total Expense Objects:		\$1,786,514	\$1,769,135	\$1,971,067	\$2,094,149	\$2,240,226	\$146,077	7%



Line Item Description

Personnel

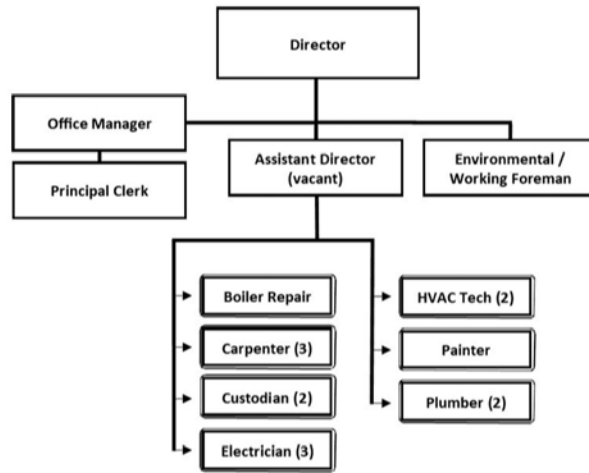
<i>Account</i>	<i>Account Name</i>	<i>Description</i>
51023	Director of Maintenance	Salary of the Director of Maintenance
51226	Asst. Director of Maintenance	Salary of the Assistant Director of Maintenance
51042	Boiler/HVAC Repairman	Salary of the one (1) Boiler / HVAC Repairman
51045	Painter	Salary of the one (1) Painter
51072	Working Foreman Craft	Salary of the Working Foreman Craft & LEA
51073	Plumber	Salary of the two (2) Plumbers
51075	Carpenter	Salary of the three (3) Carpenters
51145	Principal Clerk	Salary of the one (1) Principal Clerk
51149	HVAC Technician	Salary of the three (3) HVAC Technicians
51150	Custodian	Salary of the one (1) Custodian. One has been transferred to the Department of Public Services
51169	Office Manager	Salary of the one (1) Office Manager
51182	Electrician	Salary of the three (3) Electricians
51201	Seasonal Labor	Salary of the one (1) Seasonal Laborer
51309	Scheduled Overtime	This is a new line item for Unscheduled overtime for snow removal, call-ins and other after hour responsibilities of the department. These costs were previously accounted for in the Unclassified budget
51207	Custodial Labor- Rentals	Overtime labor associated with rentals in School Buildings. Fees are paid for gym use to cover this cost.

Expenses

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
55810	Contractual Allowances	Under contractual agreements with S&P and Teamsters we are required to provide reimbursement for tools and clothing
52100	Utilities	Electricity, Propane (parks only) Natural gas for city buildings and parks.
52440	Repairs Municipal	Maintenance purchases and contractual labor expenses needed to complete all maintenance Work Orders and other projects as requested.
52810	Abandoned Property	Purchase of all materials and vendor labor cost to secure any abandoned property requested by the Health department



Organizational Chart



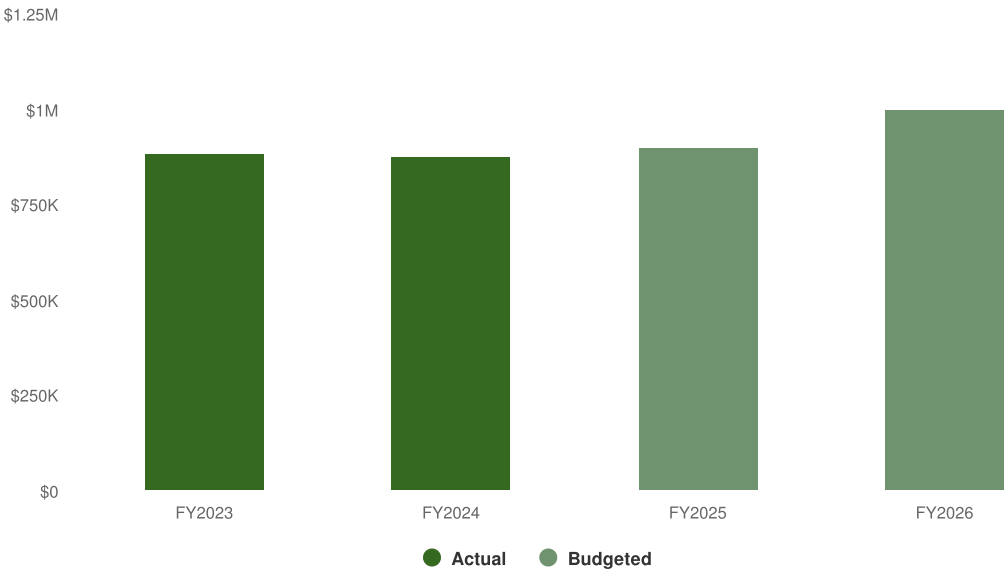
Building Maintenance Department-Schools

Brian Filiault
Director

Expenditures Summary

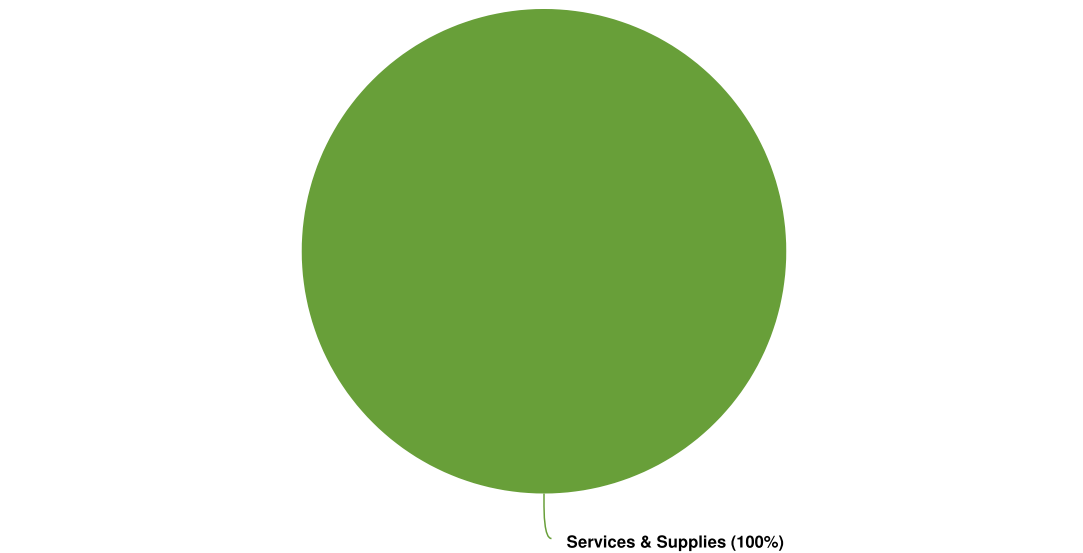
\$1,000,000 **\$100,000**
(11.11% vs. prior year)

Building Maintenance Department-Schools Proposed and Historical Budget vs. Actual

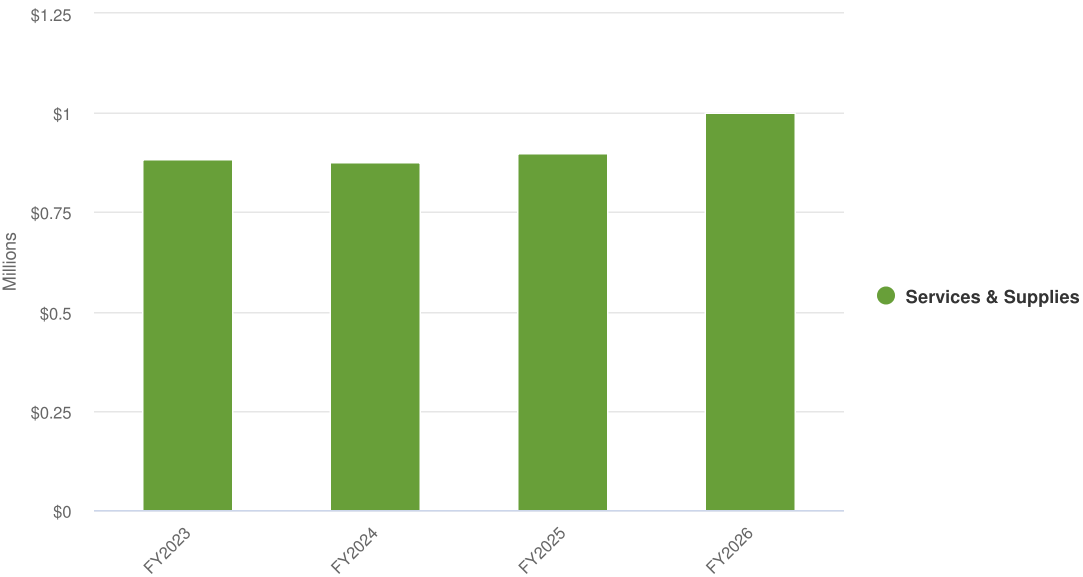


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Services & Supplies								
Maintenance - School								
CONTRACTUAL SERVICES	01162-52000	\$424,840	\$408,216	\$483,809	\$475,000	\$500,000	\$25,000	5.3%
SUPPLIES	01162-54227	\$294,602	\$477,005	\$393,643	\$425,000	\$500,000	\$75,000	17.6%
Total Maintenance - School:		\$719,443	\$885,221	\$877,452	\$900,000	\$1,000,000	\$100,000	11.1%
Total Services & Supplies:		\$719,443	\$885,221	\$877,452	\$900,000	\$1,000,000	\$100,000	11.1%
Total Expense Objects:		\$719,443	\$885,221	\$877,452	\$900,000	\$1,000,000	\$100,000	11.1%

Line Item Description

Expenses

Account	Account Name	Description
54227	Maintenance Supplies	Purchases of all materials and any vendor labor cost needed to complete maintenance school Work Orders and other projects as requested
52000	Contractual Services	Contractual Services for Schools such as windows, alarm monitoring, dumpster service, elevator maintenance, roof repairs



City Clerk's Office

Michele Benjamin

City Clerk

Mission Statement

The mission of the City Clerk's Office is to accurately record and archive the City's historical records and to provide quality customer service to the public in retrieving those records as well as assisting them in navigating their city government.

Department Description

The City Clerk's Office is the keeper of the records for the City of Pittsfield and issues a variety of licenses and permits. Major activities include: licensing dogs; recording and issuing all vital records (birth, death, marriage); processing marriage intentions; issuing licenses and permits including business certificates, secondhand dealer's licenses, inflammable fluid certificates, raffle permits, sidewalk café permits, physician's registrations, utility pole locations, and burial permits; providing notary services; selling bulk waste stickers; and overseeing operations of the City Council. The office also encompasses the Registrar of Voters office, which is responsible for the annual census, registering voters, inputting vote by mail applications, maintaining voter records, certifying nomination papers and actively participates in the administration of all elections. The Licensing Board issues alcohol and beer and wine licenses, entertainment and common victualler licenses, one day licenses, inn holder and lodging licenses, taxi and limo licenses and more.

New Spending and Programs

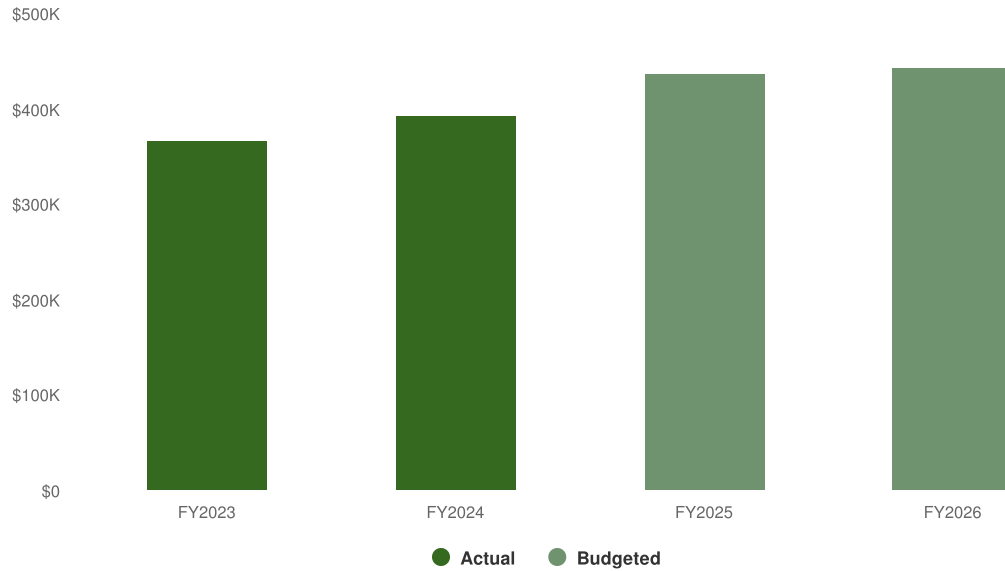
There are no new spending or programs in the City Clerk's Office for fiscal year 2026.



Expenditures Summary

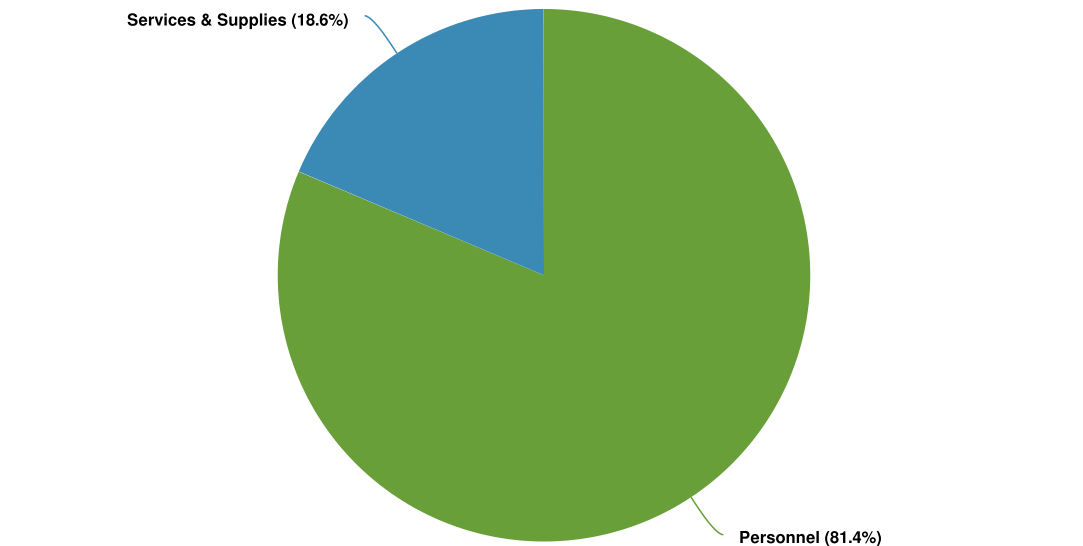
\$443,476 **\$6,936**
(1.59% vs. prior year)

City Clerk's Office Proposed and Historical Budget vs. Actual

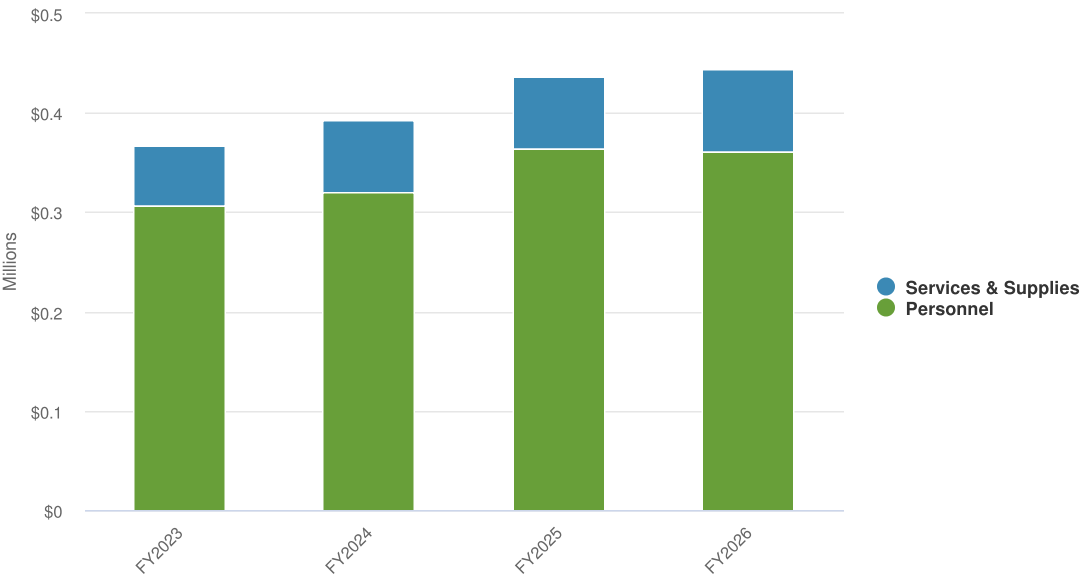


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
City Clerk - Office								
CITY CLERK	01101-51032	\$75,824	\$81,511	\$87,941	\$90,667	\$97,015	\$6,348	7%
ASSISTANT CITY CLERK	01101-51037	\$43,627	\$46,283	\$48,440	\$51,088	\$54,080	\$2,992	5.9%
HEAD CLERK	01101-51085	\$37,275	\$37,690	\$25,207	\$37,425	\$39,628	\$2,203	5.9%
ASST CLERK REGISTRARS	01101-51101	\$42,401	\$44,716	\$48,558	\$51,760	\$54,923	\$3,163	6.1%
ELECTION OFFICERS	01101-51113	\$10,864	\$23,878	\$34,545	\$55,752	\$33,852	-\$21,900	-39.3%
SECRETARY BOARD	01101-51163	\$33,741	\$35,616	\$35,494	\$36,423	\$38,550	\$2,127	5.8%
SR CLERK TYPIST	01101-51177	\$26,571	\$33,519	\$35,485	\$37,425	\$39,628	\$2,203	5.9%
ELECTION CUSTODIANS	01101-51215	\$1,008	\$2,856	\$4,009	\$3,200	\$3,200	\$0	0%
Total City Clerk - Office:		\$271,312	\$306,070	\$319,678	\$363,740	\$360,876	-\$2,864	-0.8%
Total Personnel:		\$271,312	\$306,070	\$319,678	\$363,740	\$360,876	-\$2,864	-0.8%
Services & Supplies								
City Clerk - Office								
OFFICE EQUIPMENT MAINTENANCE	01101-52404	\$7,062	\$6,773	\$5,996	\$6,900	\$7,700	\$800	11.6%
ELECTION PROGRAMMING	01101-52407	\$2,059	\$4,049	\$8,970	\$6,600	\$6,600	\$0	0%
RENTAL EXPENSE	01101-52700	\$194	\$406	\$866	\$600	\$600	\$0	0%
EDUCATION & TRAINING	01101-53018	\$250	\$1,224	\$1,361	\$1,200	\$1,200	\$0	0%
ADVERTISING/MARKETING	01101-53408	\$2,757	\$2,500	\$1,738	\$2,500	\$1,500	-\$1,000	-40%
CITY CODE UPDATES	01101-53414	\$5,209	\$11,655	\$9,264	\$10,000	\$10,000	\$0	0%
RECORDS PRESERVATION	01101-53605	\$6,446	\$2,160	\$69	\$5,000	\$3,000	-\$2,000	-40%
SUPPLIES	01101-54227	\$19,702	\$11,753	\$20,856	\$19,000	\$24,000	\$5,000	26.3%
CENSUS SUPPLIES	01101-54228	\$17,388	\$19,912	\$24,367	\$21,000	\$28,000	\$7,000	33.3%
Total City Clerk - Office:		\$61,066	\$60,432	\$73,485	\$72,800	\$82,600	\$9,800	13.5%
Total Services & Supplies:		\$61,066	\$60,432	\$73,485	\$72,800	\$82,600	\$9,800	13.5%
Total Expense Objects:		\$332,378	\$366,502	\$393,164	\$436,540	\$443,476	\$6,936	1.6%



Line Item Description

Line Item Summary

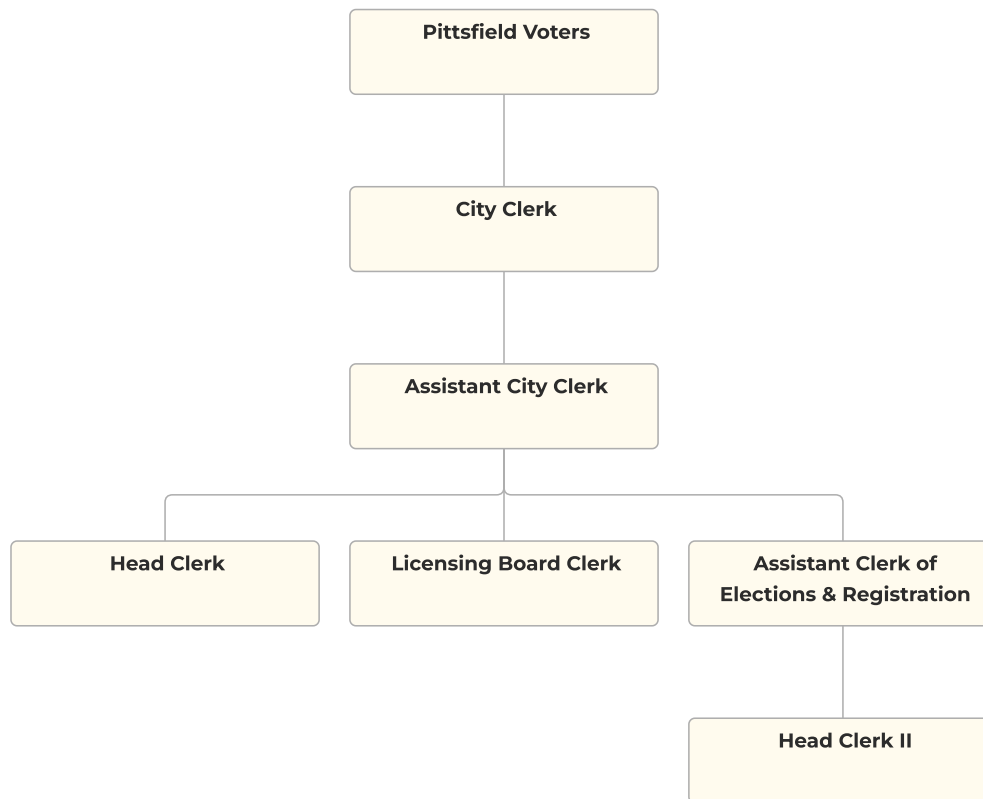
Personnel

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
51032	City Clerk	Salary account for the City Clerk
51037	Assistant City Clerk	Salary account for the Assistant City Clerk
51085	Head Clerk	Salary account for the Head Clerk
51101	Assistant Clerk Registrar	Salary account for the Assistant Clerk, Registrations & Elections
51113	Election Officers	Salary account for election officers
51163	Secretary Board	Salary account for the Licensing Board Clerk
51177	Head Clerk II	Salary account for the Head Clerk II
51215	Election Custodians	Salary account for the custodians utilized on Election Day

Expenses

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
52404	Office Equipment Maintenance	Copier lease agreement; cash register and time stamp repair/maintenance; voting machine maintenance; printer maintenance
52407	Election Programming	Programming of the memory cards for voting machines
52700	Rental Expense	Rentals for moving trucks for distribution and pick up of election materials to the polling places
53018	Education & Training	Annual membership dues to Clerks' Associations and for professional development seminars
53408	Advertising/Marketing	Publication of legal ads and subscriptions to publications
53414	City Code Updates	Periodic updates to the City Code (electronic and paper)
53605	Records Preservation	Archival supplies including books and sleeves for vital records; binding and binding repair
54227	Supplies	All supplies for the City Clerk, Register of Voters and Licensing Board such as security paper for vital records and Licensing Board, copy paper, letterhead, envelopes, printer supplies, election supplies and all other office supplies necessary; Westlaw access/updates
54228	Census Supplies	Printing and postage of census forms as well as non-respondent confirmation cards





Organizational Chart

Goal #1 Creating a new short term rental application and guidelines to coenside with the proposed new ordinance

Objective: Special Event applications are online and several need a one day alcohol or entertainment. This will allow them to complete the entire process online

Performance Measure: The Licensing Board Clerk will approve all applications when signed off by all departments. All clerks will be cross-trained in the event of her absence.

Mayoral Focus Area: Embrace Technology



Goal #2 We are considering making a documentary of the day to day operations of the clerk and voters office to focus on the early voting process

Objective: Moving all Public Records Request online to provide accuracy and timing to ensure that departments do not miss deadlines.

Performance Measure: Train the Assistant Clerk to process in the absence of the Clerk.

Mayoral Focus Area: Embrace Technology

Goal #3 Continue digitizing our permanent records in a searchable database for Ordinances and Orders

Objective: Improve accuracy and timing for all city council meeting minutes for approval at the next council meeting.

Performance Measure: I will review to ensure accuracy.

Mayoral Focus Area: Embrace Technology



City Council

Peter White
President

Mission Statement

The mission of the City Council is to exercise the legislative powers of the City of Pittsfield to provide for the performance of all duties and obligations imposed upon the City by law.

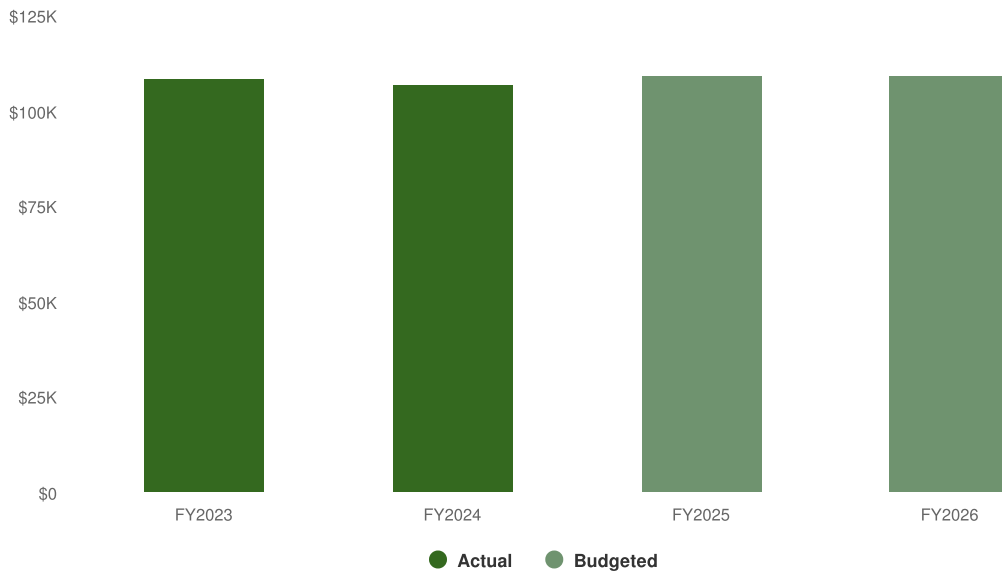
Department Description

An eleven-member City Council consisting of four Councilors at large and one Councilor from each of the seven wards in the City, elected by the voters of the City of Pittsfield for a two-year term.

Expenditures Summary

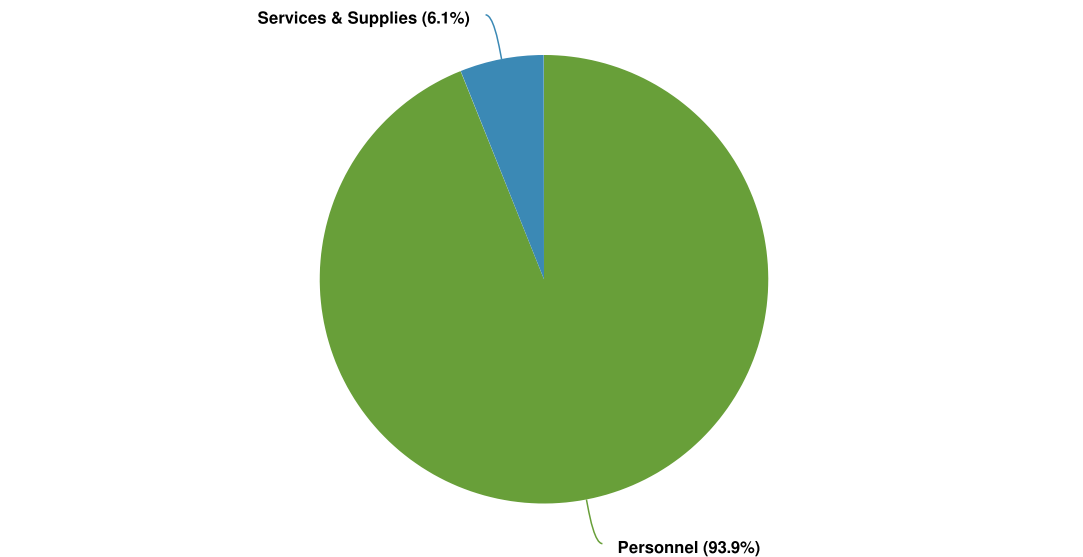
\$109,262 **\$0**
(0.00% vs. prior year)

City Council Proposed and Historical Budget vs. Actual

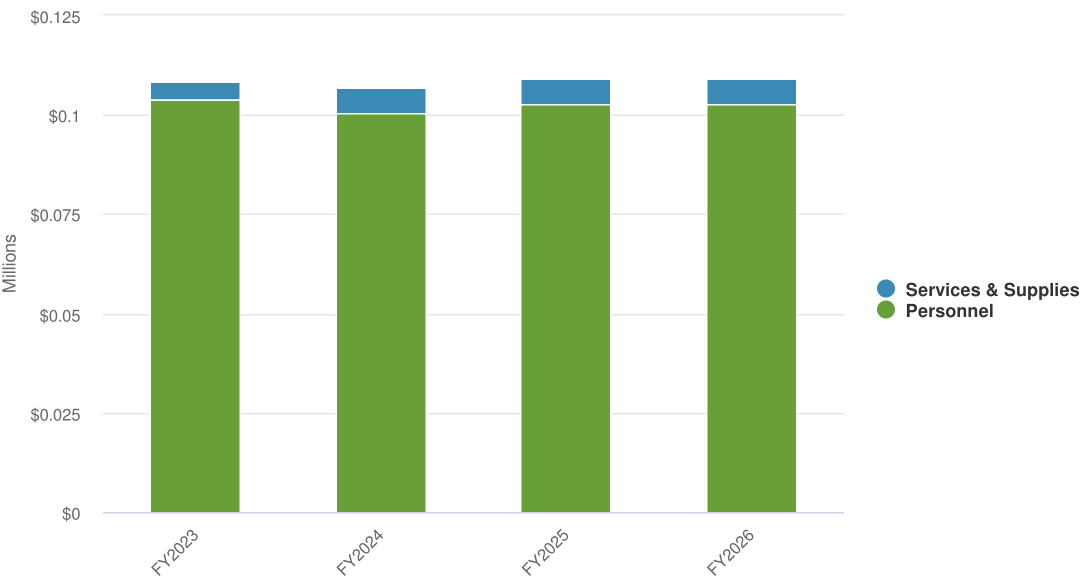


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
City Council								
COUNCILORS	01012-51184	\$90,348	\$90,348	\$87,771	\$90,002	\$90,002	\$0	0%
CLERK OF CITY COUNCIL	01012-51185	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0%
CLERK OF COMMITTEES #2	01012-51191	\$8,640	\$9,600	\$8,640	\$8,640	\$8,640	\$0	0%
Total City Council:		\$102,988	\$103,948	\$100,411	\$102,642	\$102,642	\$0	0%
Total Personnel:		\$102,988	\$103,948	\$100,411	\$102,642	\$102,642	\$0	0%
Services & Supplies								
City Council								
EDUCATION & TRAINING	01012-53018	\$429	\$3,487	\$4,429	\$4,620	\$4,620	\$0	0%
ADVERTISING/MARKETING	01012-53408	\$1,962	\$1,122	\$1,954	\$2,000	\$2,000	\$0	0%
Total City Council:		\$2,391	\$4,609	\$6,383	\$6,620	\$6,620	\$0	0%
Total Services & Supplies:		\$2,391	\$4,609	\$6,383	\$6,620	\$6,620	\$0	0%
Total Expense Objects:		\$105,379	\$108,557	\$106,794	\$109,262	\$109,262	\$0	0%

Line Item Descriptions

Line Item Summary

Personnel

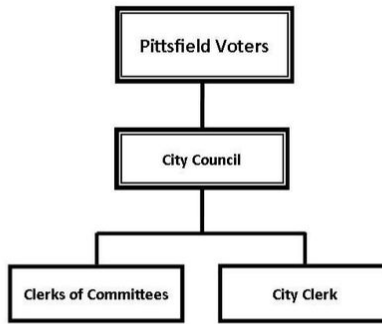
Account	Account Name	Description
51184	Councilors	Yearly stipends for the eleven City Councilors
51185	Clerk of City Council	Yearly stipend for the Clerk of the City Council
51191	Clerk of Committees	Yearly stipends for Clerks of City Council subcommittees

Expenses

Account	Account Name	Description
53018	Education/Training	To fund education/training such as the annual Massachusetts Municipal Association Annual Meeting and other opportunities
53408	Advertising/Marketing	Advertisement of legal notices and printing



Organizational Chart



Department of Community Development

Justine Dodds

Director

Mission Statement

The Department of Community Development's mission is to establish Pittsfield as a vibrant place for families and people of all ages and abilities to live, work, thrive and play. The Department provides dependable, trustworthy, and exceptional public service and collaborates with residents and community organizations to create an adaptive future – one that is sustainable, resilient, and balanced on a healthy and innovative economy.

Department Description

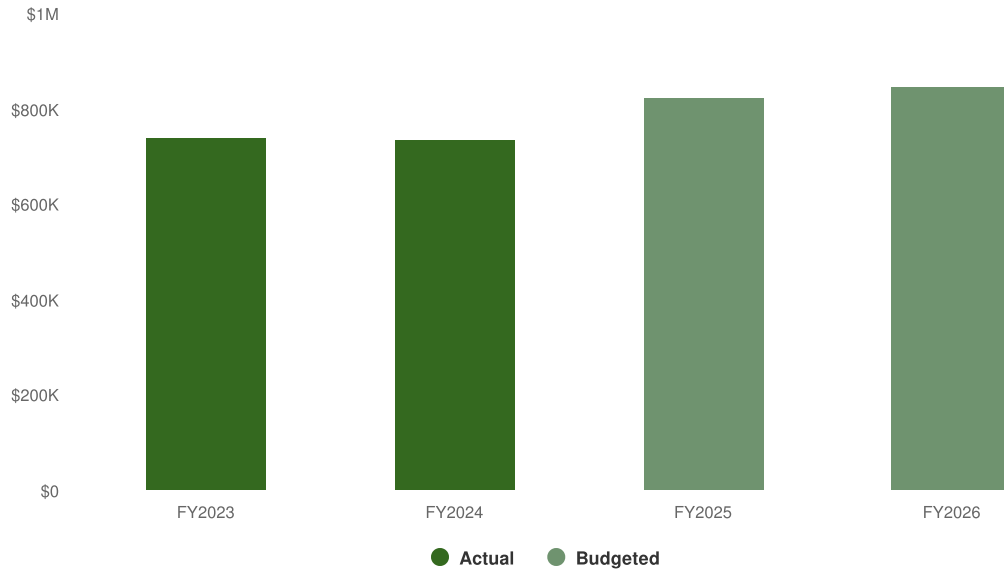
The Department of Community Development is responsible for community and economic development and planning and housing activities for the City of Pittsfield. We administer the City's Community Development Block Grant (CDBG) program, which is funded by the U.S. Department of Housing and Urban Development. The staff provides support to the Community Development Board, Zoning Board of Appeals, Conservation Commission, Parks Commission, Human Services Advisory Council, Pittsfield Historical Commission, Pittsfield Economic Revitalization Corporation, Commission on Disabilities, Homeless Advisory Committee, Mobile Home Rent Control Board, and the Affordable Housing Trust.



Expenditures Summary

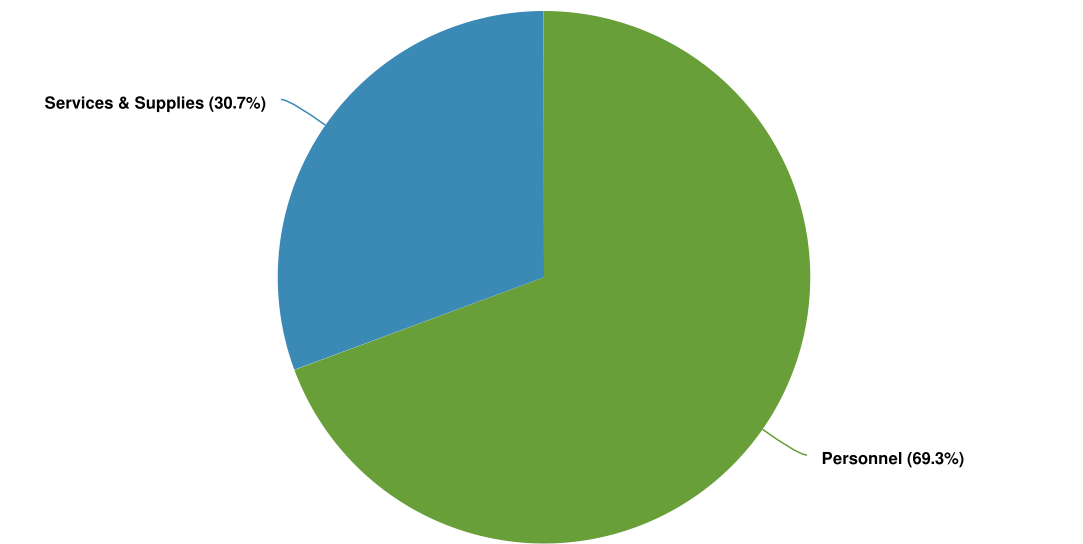
\$846,771 **\$23,225**
(2.82% vs. prior year)

Department of Community Development Proposed and Historical Budget vs. Actual

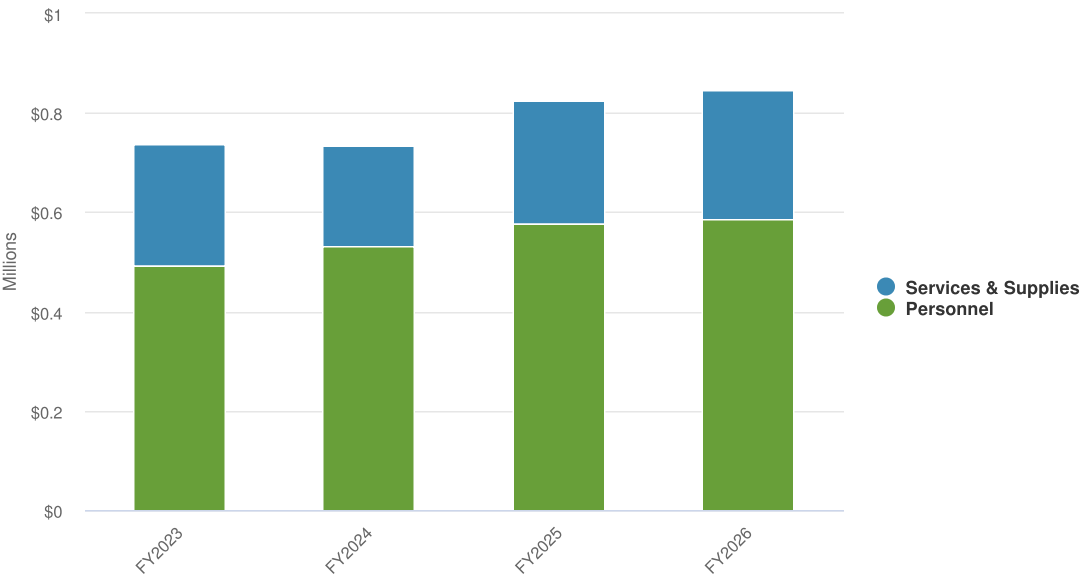


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
Community Developmen								
DIRECTOR COMM DEVELOPMNT	01400-51015	\$42,962	\$51,496	\$54,486	\$55,937	\$59,816	\$3,879	6.9%
PARKS OPN SPACE PLANNER	01400-51020	\$75,727	\$81,406	\$87,827	\$92,218	\$96,830	\$4,612	5%
CITY PLANNER	01400-51027	\$70,666	\$57,981	\$67,485	\$80,981	\$79,180	-\$1,801	-2.2%
CONSERVATION AGENT	01400-51031	\$60,768	\$61,984	\$64,836	\$68,309	\$70,434	\$2,125	3.1%
EXECUTIVE SECRETARY	01400-51110	\$39,904	\$41,824	\$43,773	\$46,166	\$48,860	\$2,694	5.8%
COMMUNITY DEVELOPMENT SPECIALI	01400-51141	\$64,231	\$70,539	\$93,621	\$98,679	\$90,592	-\$8,087	-8.2%
ADMINISTRATIVE ASST	01400-51151	\$5,781	\$5,993	\$7,098	\$7,285	\$7,885	\$600	8.2%
RECREATION COORDINATOR	01400-51153	\$49,226	\$51,653	\$44,652	\$47,094	\$48,507	\$1,413	3%
BUSINESS DEVELOPMENT MANAGER	01400-51160	\$27,533	\$29,598	\$31,777	\$32,175	\$33,784	\$1,609	5%
PLAYGROUND LEADERS	01400-51180	\$501	\$21,650	\$22,362	\$26,385	\$27,841	\$1,456	5.5%
SEASONAL LABOR	01400-51201	\$9,888	\$17,488	\$12,968	\$22,736	\$23,502	\$766	3.4%
Total Community Developmen:		\$447,185	\$491,614	\$530,885	\$577,965	\$587,231	\$9,266	1.6%
Total Personnel:		\$447,185	\$491,614	\$530,885	\$577,965	\$587,231	\$9,266	1.6%
Services & Supplies								
Community Developmen								
HUMAN SERVICES	01400-53038	\$57,198	\$77,289	\$74,661	\$71,750	\$71,750	\$0	0%
LAND USE AND ZONING	01400-53096	\$0	\$0	\$1,878	\$2,000	\$2,000	\$0	0%
ADVERTISING/MARKETING	01400-53408	\$504	\$972	\$2,102	\$2,500	\$2,500	\$0	0%
RECREATIONAL	01400-53500	\$6,138	\$6,129	\$6,676	\$12,000	\$12,000	\$0	0%
LAKE MANAGEMENT	01400-53806	\$36,792	\$68,153	\$36,103	\$60,000	\$60,000	\$0	0%
SUPPLIES	01400-54227	\$3,485	\$5,694	\$4,767	\$9,000	\$7,000	-\$2,000	-22.2%
BRPA ASSESSMENT	01400-56902	\$35,645	\$36,484	\$37,397	\$38,331	\$39,290	\$959	2.5%
DOWNTOWN INC	01400-57813	\$39,864	\$35,000	\$35,000	\$35,000	\$50,000	\$15,000	42.9%
PLANNING STUDIES	01400-57836	\$1,600	\$17,002	\$4,851	\$15,000	\$15,000	\$0	0%



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Total Community Developmen:		\$181,227	\$246,724	\$203,436	\$245,581	\$259,540	\$13,959	5.7%
Total Services & Supplies:		\$181,227	\$246,724	\$203,436	\$245,581	\$259,540	\$13,959	5.7%
Total Expense Objects:		\$628,412	\$738,338	\$734,322	\$823,546	\$846,771	\$23,225	2.8%



Line Item Description

Personnel

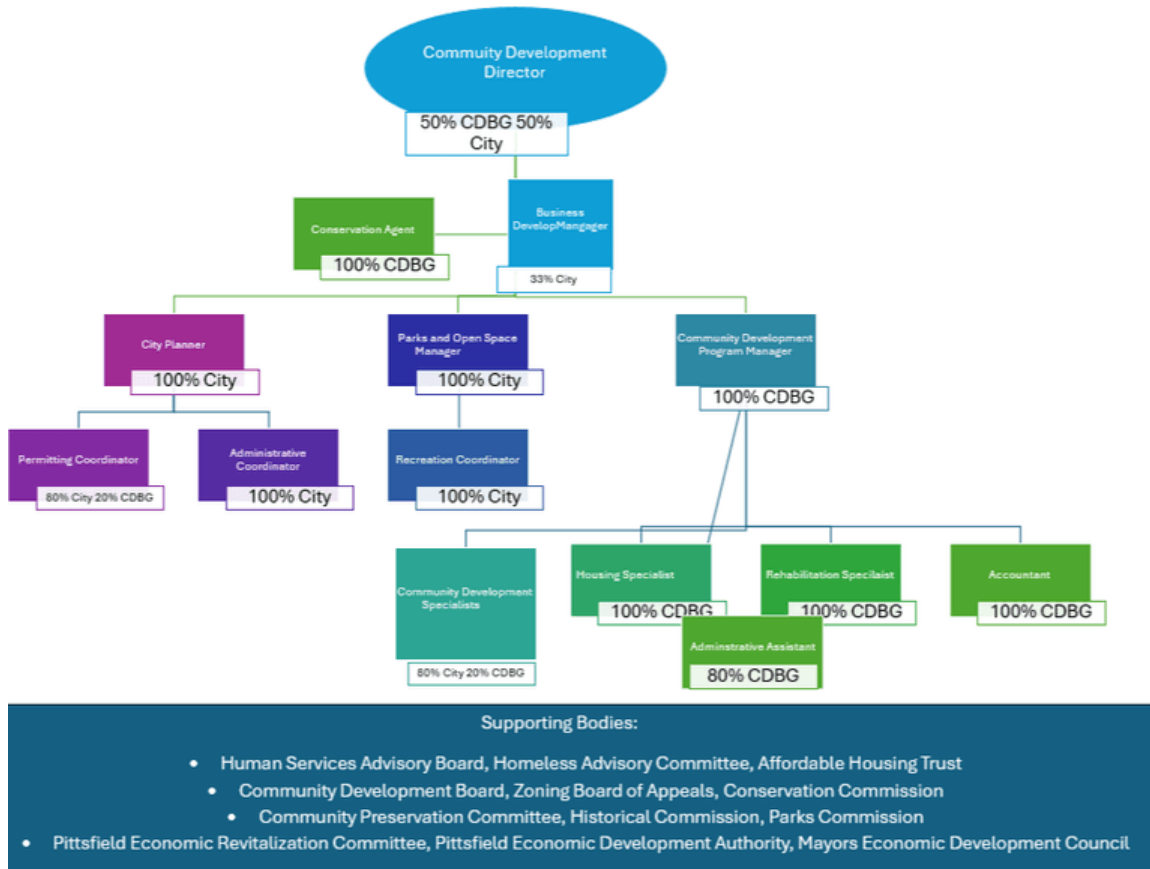
<i>Account</i>	<i>Account Name</i>	<i>Description</i>
51015	Director	Salary account for 50% of the Director of Community Development. The salary for this position is comprised of both City funds and CDBG funds
51020	Parks Open Space Planner	Salary account for the Parks, Open Space and Natural Resource Program Manager
51027	City Planner	Salary account for the City Planner
51031	Conservation Agent	Salary account for the Conservation Agent
51110	Administrative Coordinator	Salary account for one of two administrative staff in department
51153	Recreation Coordinator	Salary account for the Recreation Coordinator
51160	Business Development Manager	Salary account for the Business Development Manager; cost shared per an Agreement with Pittsfield Economic Development Authority and Pittsfield Economic Revitalization Corporation
51141	Community Development Specialists	Partial salary of two positions that are the equivalent of 1.6 full time positions. The salaries for these two positions are comprised of both City funds and CDBG funds
51151	Administrative Assistant	Salary account for 20% of the Administrative Assistant. The salary for this position is comprised of both City funds and CDBG funds
51180	Playground Leaders	Salary account for one Playground Supervisor and six Playground Leaders.
51201	Seasonal Labor	Salary account for one Beach Master, two Lifeguards, and four Boat Ramp Monitors; beach and boat ramp to be staffed five days per week (Wednesday-Sunday).

Expenses

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
53038	Human Services	Provides grants to human service agencies and \$15,000 in funding for the community gardener that oversees seven gardens;
53096	Land Use and Zoning	Berkshire Regional Planning Commission administration costs associated with providing assistance to the City in administering its Environmental Protection Agency grant awards.
53806	Lake Management	Funds the lake management activities for the two great ponds (Pontossuc and Onota) in Pittsfield which includes controlling invasive aquatic vegetation and the prevention of the introduction of zebra mussels.
54227	Supplies	Purchase of half of the cost of supplies for the department, including copy paper and general office supplies; increase reflects additional cell phone and supply costs for Business Development Manager. The other half is paid for with CDBG funds.
53500	Recreation Programs	Costs associated with the City's sixteen annual recreational programs including but not limited to the Community Bike Ride, Park Square Christmas Tree Lighting, Outdoor Movies, the Egg Scramble, etc.
57813	Downtown Pittsfield, Inc.	Provides funding for Downtown Pittsfield, Inc. to help maintain a vibrant and active downtown;
57836	Planning Studies	Costs associated with addressing planning issues in the City and pursuing grant funds for other planning projects as they become available.
56902	Berkshire Regional Planning Assessment	Annual community assessment funds charged by Berkshire Regional Planning Commission (BRPC)



DCD Organizational Chart



Goal #1: The Community Development Office will undertake an update to the 2009 Master Plan.

Objective: An updated Master Plan will be instrumental in managing the growth and change currently taking place in our city and will create a framework for future policy decisions. Undertaking a comprehensive planning process will not only strengthen Pittsfield's identity but also provide clear guidance and set priorities for the community.

Performance Measure: The process will promote open and transparent planning, ensuring that the voices of all residents are included



Goal #2: The Community Development Department will support housing opportunities across all income levels and types.

Objective: The City will look for opportunities to create, rehab and support housing for all Pittsfield residents. This includes housing rehabilitation programs that preserve existing housing stock, creation of new units through new construction of rental and homeownership units at affordable, workforce and market rate income levels. The City will also support supportive services that help residents maintain stable housing.

Performance Measure: New units added to the City's housing stock, existing units preserved and a variety of housing options and supports available to residents.



Goal #3: Improve the quality of life for Pittsfield residents and create an environment in which they can thrive

Objective: Continue to focus on the core programs and services that have demonstrated success such as parks programming and improvements, housing rehab and demolition and capacity building for small businesses. We will also look for new ways and innovative ideas to continue this work.

Performance Measure: Projected goals as described in the CDBG Annual Plan will be met, recreation programs will be well attended; City parks will be utilized for diverse events and programming; and capital projects will meet their projected goals. DCD will continue to explore other new funding opportunities through State, Federal and other sources throughout the year.



Council on Aging



Jennifer Reynolds
Director

Mission Statement

The mission of the Council on Aging is to enrich and maintain quality of life for each senior in our community. The purpose of the Pittsfield Council on Aging is to identify the needs of elders; design, promote, and implement services that fulfill elder needs; and inform and educate our community on pertinent senior issues and enlist support of area organizations to address elder needs.

Department Description

The Pittsfield Council on Aging is the citizens' advisory board for the Ralph J. Froio Senior Center. The Pittsfield Senior Center is multifaceted and fulfills all of the mandates put forth by the Massachusetts Council on Aging (MCOA). The Center provides information, referral, and outreach to the community, transportation, health, fitness and wellness programs, nutrition programs, individual peer support, group support, recreation, volunteer development, supportive day respite and intergenerational opportunities.

The Pittsfield Council on Aging was created by the City Council in 1956 under Massachusetts General Laws. The Council on Aging is funded primarily by City appropriations and it is also eligible for federal and state grants. The Council on Aging meets on the third Wednesday of each month. Meetings are open to the public.

New Spending and Programs

Requesting to add COA Van Drivers to the budget. This is a core function of the COA and should be funded through the city and not by grant as it currently is. Grant funding is based on approval of the Governor's budget. Any change to the current grant amount would curtail van transportation.

Line Item Description

Personnel

Account	Account Name	Description
51022	Director	Salary account for Director
51177	Senior Clerk Typist	Salary account for the Senior Clerk Typist
51180	Administrative Assistant	Salary account for the Administrative Assistant
51195	Social Service Tech/Custodian	Salary account for the Social Service Tech/Custodian
51197	Social Service Custodians	Salary account for two part-time Social Service Tech/Custodians
51198	Program Assistant	Salary account for the Program Assistant
51199	Activities Leader	Salary account for Activities Leader
51192	Kitchen Coordinator	Salary account for the Kitchen Coordinator
51205	Temporary Labor	Salary account for Temporary Labor

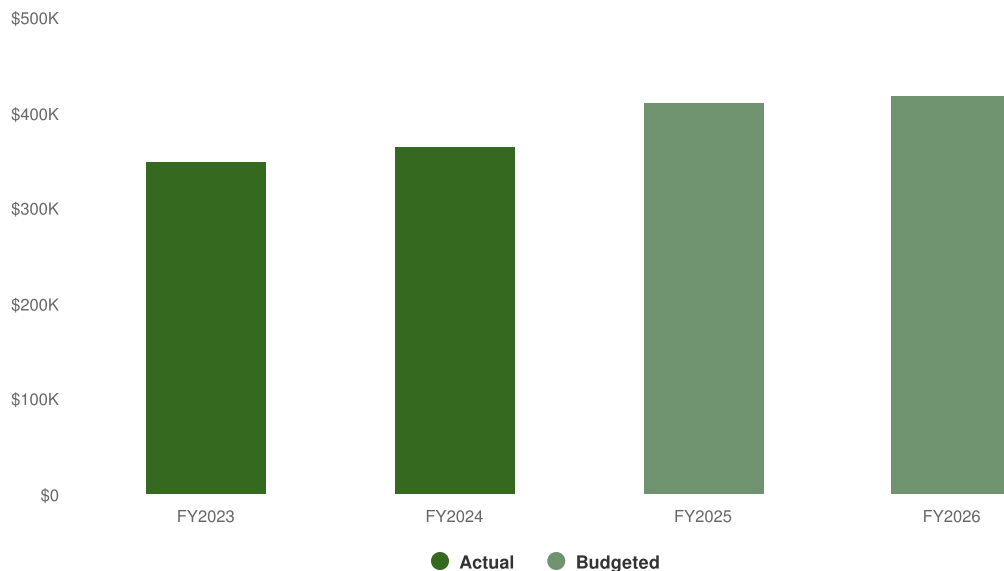
Expenses

Account	Account Name	Description
52404	Equipment Maintenance	Copier expense, cell phones, and miscellaneous expenses
52900	Building Maintenance Service	Cleaning and hardware supplies, paper goods, and waste removal
53410	Printing	Brochures, letterhead, parking stickers, and copier toner
54227	Supplies	Office supplies and paper products
57700	Program Expense	Groceries, coffee, game and program supplies, party decorations, trinkets, entertainment for senior events, and subsidy for discount fitness programs at the YMCA

Expenditures Summary

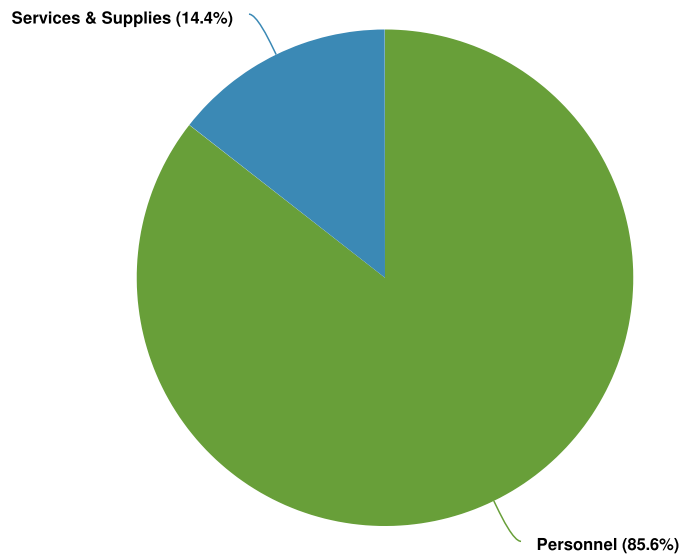
\$418,938 **\$7,835**
(1.91% vs. prior year)

Council on Aging Proposed and Historical Budget vs. Actual

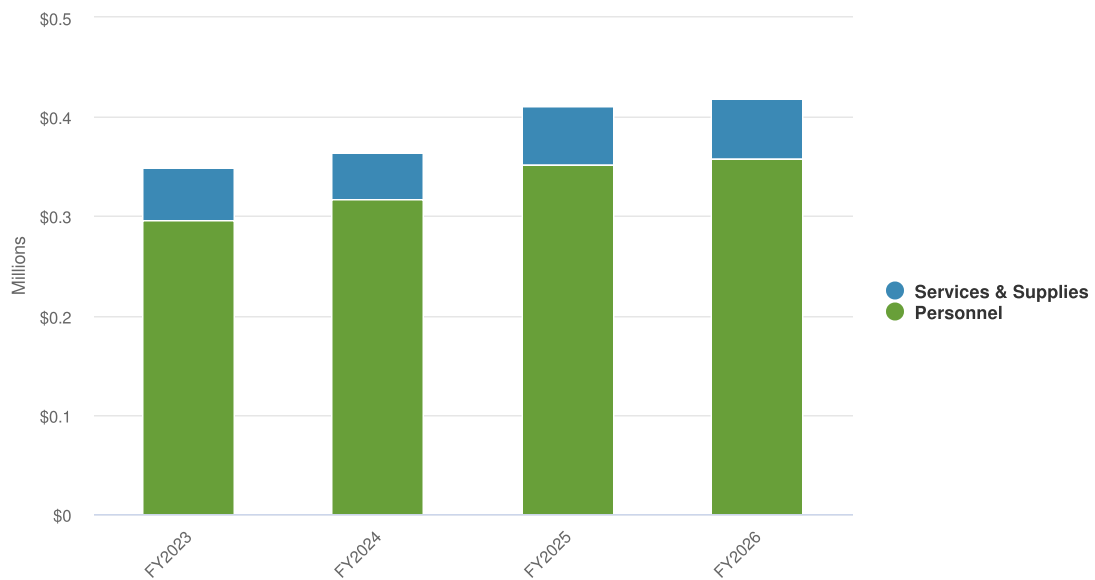


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



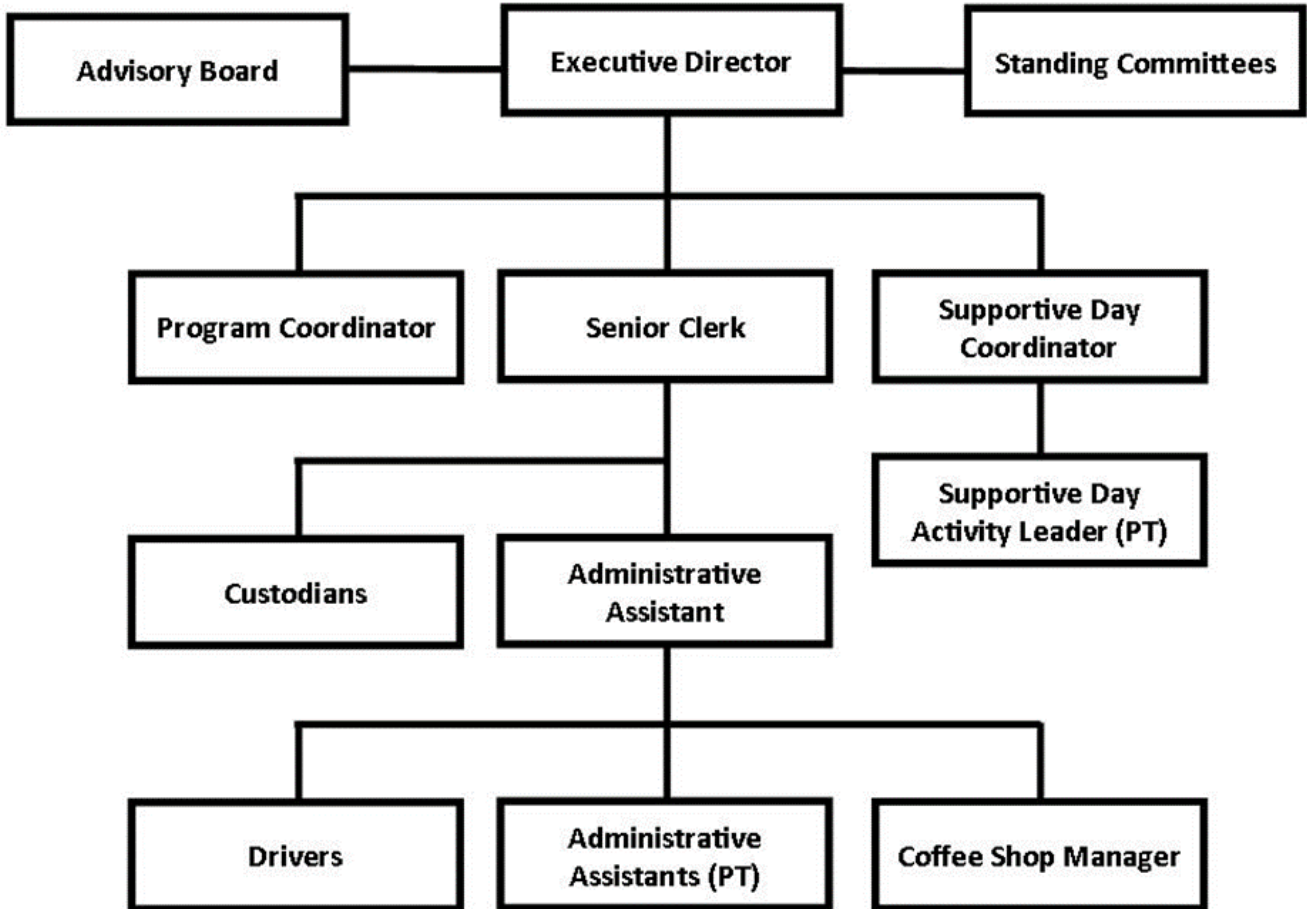
Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2026 Budgeted vs. FY2025 Budgeted (% Change)	FY2026 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects									
Personnel									
Council On Aging									
DIRECTOR	01154-51022	\$69,058	\$74,686	\$77,002	\$76,125	1.2%	0%	-\$877	-1.1%
SENIOR CLERK TYPIST	01154-51177	\$34,673	\$36,460	\$38,453	\$40,221	-4.4%	0%	\$1,768	4.6%
ADMINISTRATIVE ASSISTANT	01154-51180	\$37,508	\$30,742	\$40,605	\$45,056	-9.9%	0%	\$4,451	11%
KITCHEN COORDINATOR	01154-51192	\$19,472	\$12,178	\$20,513	\$20,494	0.1%	0%	-\$19	-0.1%
SOC SERV TECH/CUSTODIAN	01154-51195	\$36,946	\$38,667	\$40,780	\$38,268	6.6%	0%	-\$2,512	-6.2%
SOC SRV TECH/CUST-2 P/T	01154-51197	\$34,863	\$40,170	\$41,026	\$43,352	-5.4%	0%	\$2,326	5.7%
PROGRAM ASSISTANT	01154-51198	\$41,186	\$44,540	\$47,298	\$49,471	-4.4%	0%	\$2,173	4.6%
ACTIVITIES LEADERS (P/T)	01154-51199	\$22,904	\$38,472	\$41,026	\$40,451	1.4%	0%	-\$575	-1.4%
TEMPORARY LABOR	01154-51205	\$6	\$752	\$5,000	\$5,000	0%	0%	\$0	0%
Total Council On Aging:		\$296,615	\$316,668	\$351,703	\$358,438	-1.9%	0%	\$6,735	1.9%
Total Personnel:		\$296,615	\$316,668	\$351,703	\$358,438	-1.9%	0%	\$6,735	1.9%
Services & Supplies									
Council On Aging									
OFFICE EQUIPMENT MAINTENANCE	01154-52404	\$6,910	\$5,040	\$6,900	\$7,000	-1.4%	0%	\$100	1.4%
PRINTING	01154-53410	\$850	\$1,125	\$1,200	\$1,200	0%	0%	\$0	0%
SUPPLIES	01154-54227	\$2,845	\$2,427	\$3,000	\$3,000	0%	0%	\$0	0%
BUILDING MAINTENANCE SUPPLIES	01154-54300	\$20,929	\$19,047	\$22,400	\$23,400	-4.3%	0%	\$1,000	4.5%
PROGRAM EXPENSE	01154-57700	\$21,245	\$19,697	\$25,900	\$25,900	0%	0%	\$0	0%
Total Council On Aging:		\$52,778	\$47,336	\$59,400	\$60,500	-1.8%	0%	\$1,100	1.9%
Total Services & Supplies:		\$52,778	\$47,336	\$59,400	\$60,500	-1.8%	0%	\$1,100	1.9%
Total Expense Objects:		\$349,393	\$364,004	\$411,103	\$418,938	-1.9%	0%	\$7,835	1.9%



Organizational Chart



Goal #1: Improve the "front door" of the Senior Center

Capital improvements to the Senior Center including new cabinets in the cafe and upgrading the lobby with new carpet, paint, lighting fixtures and plants.



Goal #2: Cut Printing Costs

Objective: Cut printing costs by emailing newsletters to clients that email.

Performance Measure:

Switching from mailing to emailing our newsletter is a great way to save costs and improve engagement. To measure the effectiveness of this transition, you can track key performance indicators (KPIs) using an email marketing platform, Constant Contact.

Key Metrics to Track:

1. **Open Rate** – The percentage of recipients who open the email.
 - A good benchmark for nonprofit and senior-focused emails is around **20-30%**.
 - If your open rate is low, consider adjusting your subject lines to be more engaging.
2. **Click-Through Rate (CTR)** – The percentage of recipients who click on links inside the email.
 - This indicates engagement with content like event sign-ups, surveys, or program details.
 - Average CTR for nonprofit emails is **2-5%**.
3. **Bounce Rate** – The percentage of emails that were undeliverable.
 - A high bounce rate could mean outdated or incorrect email addresses.
 - Clean up your email list periodically.
4. **Unsubscribe Rate** – The percentage of people who opt out of receiving future emails.
 - A rate above **0.5%** could indicate content needs adjusting.
5. **Spam Complaints** – If users mark your email as spam, it could impact deliverability.
 - Keep emails relevant and ensure people have opted in.
6. **Survey Feedback** – Send a short survey after a few months asking for feedback on the email format vs. mailed copies.
7. **Cost Savings Analysis** – Compare expenses for printing and mailing vs. the cost of an email platform.
8. **Growth of Email List** – Track how many new subscribers you gain monthly.

Goal #3: Market and promote a positive, active image of the Senior Center within the community

Objective: Enhance the image of the Senior Center and positive aging.

Performance Measure: Increase in the number of "Likes" and hits on Facebook and increase in new users of the Center



Office of Cultural Development

Jen Glockner

Director

Mission Statement

The mission of the Office of Cultural Development is to serve as the City's first point of contact for artists, cultural organizations, event organizers, and creative businesses in Pittsfield and to support, promote, and initiate cultural activity in Pittsfield to benefit our citizens, our quality of life and our local economy.

Department Description

The Office of Cultural Development operates the Lichtenstein Center for the Arts in downtown Pittsfield's Upstreet Cultural District. The Lichtenstein Center for the Arts features a gallery/performance space featuring changing exhibitions, classes, meetings and performances; a ceramic studio and nine working artist studios. The Office organizes First Fridays at Five and the 10x10 Upstreet Arts Festival and collaborates with organizations to bring arts and culture to Pittsfield.

New Spending and Programs

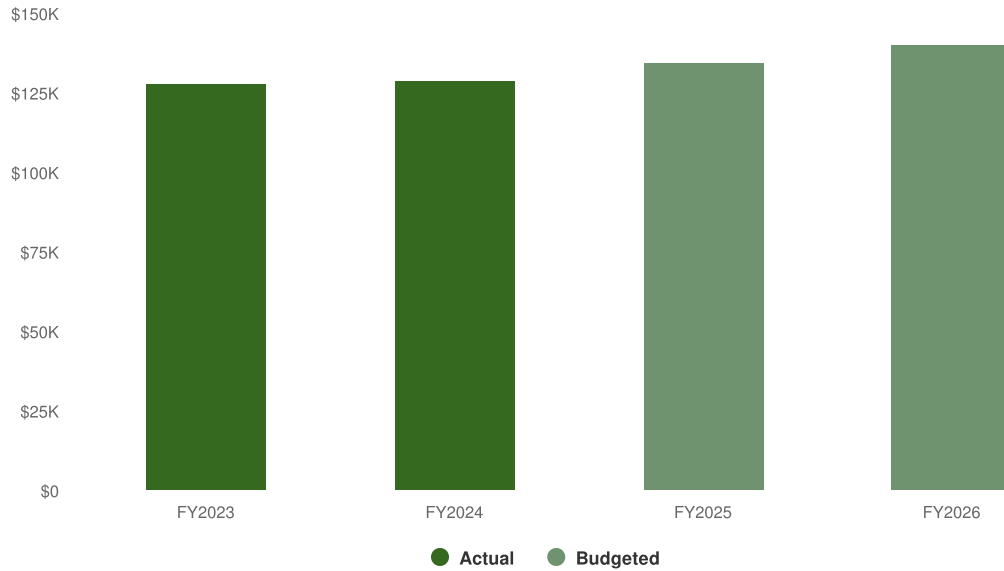
There are no new spending or programs to be funded by the General Fund. Any new initiative/programs will be funded through grants and local sponsorships.



Expenditures Summary

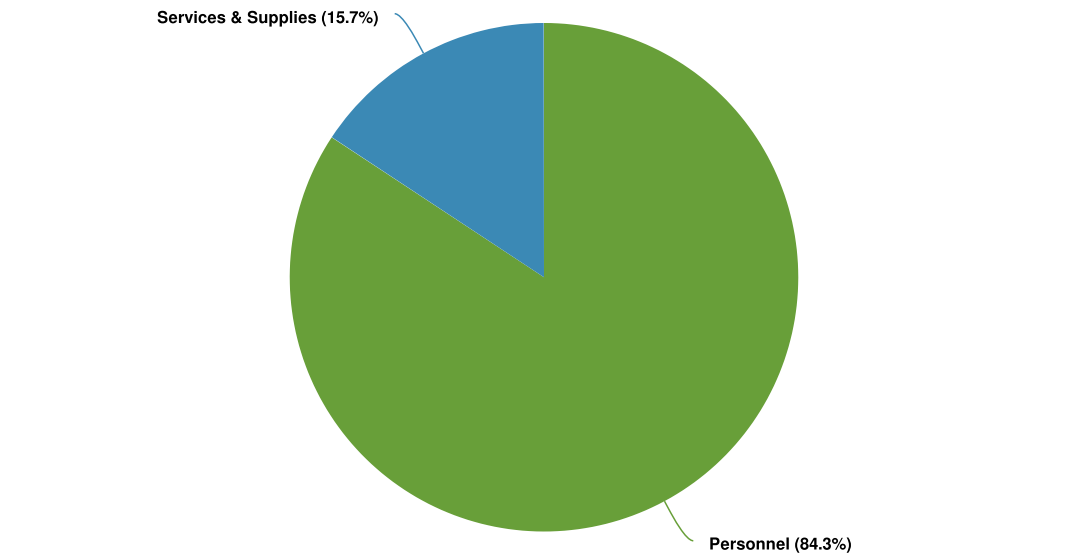
\$140,008 **\$5,784**
(4.31% vs. prior year)

Office of Cultural Development Proposed and Historical Budget vs. Actual

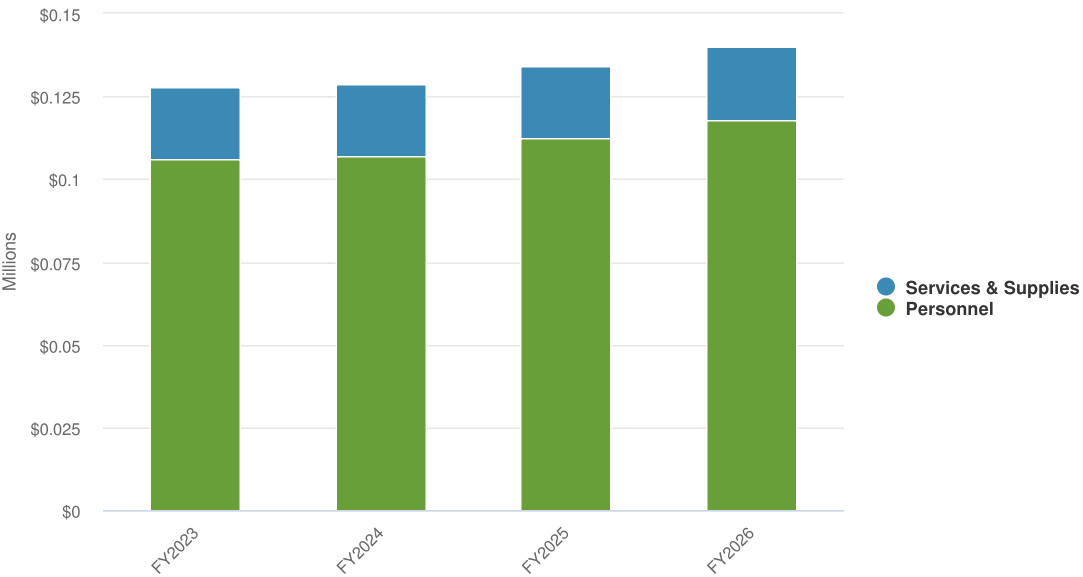


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
Office Of Cultural D								
DIRECTOR CULTRL DVLPMNT	01251-51009	\$62,673	\$67,373	\$72,510	\$74,759	\$78,497	\$3,738	5%
ADMIN ASSISTANT	01251-51050	\$36,602	\$38,831	\$34,601	\$37,465	\$39,511	\$2,046	5.5%
Total Office Of Cultural D:		\$99,275	\$106,204	\$107,111	\$112,224	\$118,008	\$5,784	5.2%
Total Personnel:		\$99,275	\$106,204	\$107,111	\$112,224	\$118,008	\$5,784	5.2%
Services & Supplies								
Office Of Cultural D								
CONTRACTUAL SERVICES	01251-52000	\$2,768	\$4,726	\$3,956	\$4,000	\$4,000	\$0	0%
TELEPHONE	01251-52300	\$498	\$470	\$265	\$0	\$0	\$0	0%
TOURISM EXPENSES	01251-53804	\$17,480	\$14,651	\$15,594	\$14,000	\$14,000	\$0	0%
SUPPLIES	01251-54227	\$1,142	\$1,936	\$1,731	\$3,000	\$3,000	\$0	0%
TRAVEL	01251-57100	\$337	\$0	\$0	\$1,000	\$1,000	\$0	0%
Total Office Of Cultural D:		\$22,225	\$21,783	\$21,545	\$22,000	\$22,000	\$0	0%
Total Services & Supplies:		\$22,225	\$21,783	\$21,545	\$22,000	\$22,000	\$0	0%
Total Expense Objects:		\$121,500	\$127,987	\$128,656	\$134,224	\$140,008	\$5,784	4.3%



Line Item Description

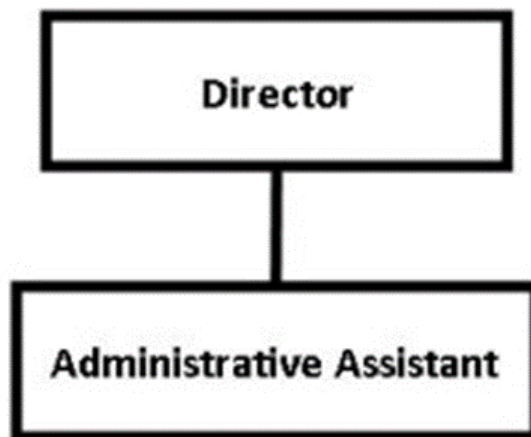
Personnel

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
51009	Director	Salary of the Director
51050	Administrative Assistant	Salary of the Administrative Assistant

Expenses

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
52000	Contractual Services	Cost of contracting out the creation and editing of the weekly Cultural Pittsfield This Week Newsletter, the tuning of the piano at the Lichtenstein Center for the Arts and the installation of the art during certain exhibits at the Lichtenstein Center for the Arts
53804	Tourism	Advertising and marketing the Pittsfield art and culture scene to potential visitors via 1Berkshire and other publications, the creation, editing and printing of the yearly Pittsfield guide (in collaboration with Downtown Pittsfield, Inc.), the yearly contract with Constant Contact (service used to send out Cultural Pittsfield This Week) and web hosting services
54227	Supplies	General office supplies, toner for the printer, vinyl signs for the monthly art shows at the Lichtenstein Center for the Arts, and supplies from Carr Hardware for the hanging of the art shows at the Lichtenstein Center for the Arts
57100	Travel	Travel reimbursements and dues for organizations such as 1Berkshire, Americans for the Arts and Mass Creative

Organizational Chart



Goal #1 Increase Public Art Displays

Objective: Continue the uptick in public art installations throughout downtown and beyond.

Performance Measure: Installations.



Photo: Stephanie Zollshan - The Berkshire Eagle

Goal #2 Continued Success of First Fridays at Five

Objective: To bring thousands of residents and visitors out to attend each First Fridays at Five.

Performance Measure: Post event(s) meeting for feedback.



Goal #3 Create Pittsfield Cultural Plan

Objective: To execute the goals created in the first ever Pittsfield Cultural Plan. The plan was created in collaboration with the cultural organizations in Pittsfield and submitted to the National Endowment for the Arts in May 2025. Some of the goals include collaborative marketing and to increase awareness of the current events in Pittsfield.

Performance Measure: Receive funding from grants and foundations to execute the goals.



Department of Diversity, Equity & Inclusion

Michael Obasohan
Chief Diversity Officer

Mission Statement

The mission of the Office of Diversity, Equity and Inclusion is to advance the principals of diversity, equity and inclusion within city departments as well as the larger community with the goal of creating a safe and inclusive city where all people are empowered to live, work and thrive while being respected and valued for their unique contributions regardless of race, gender, language, age, sexual orientation, class or ability.

Department Description

The Office of Diversity, Equity & Inclusion will collaborate with City employees and community stakeholders to advance the City in the areas of recruitment, retention, leadership and career development. In addition, the office will lead the effort to advance cultural dexterity, awareness and access within the larger community through advocacy, education, collaboration and accountability.

New spending and Programs

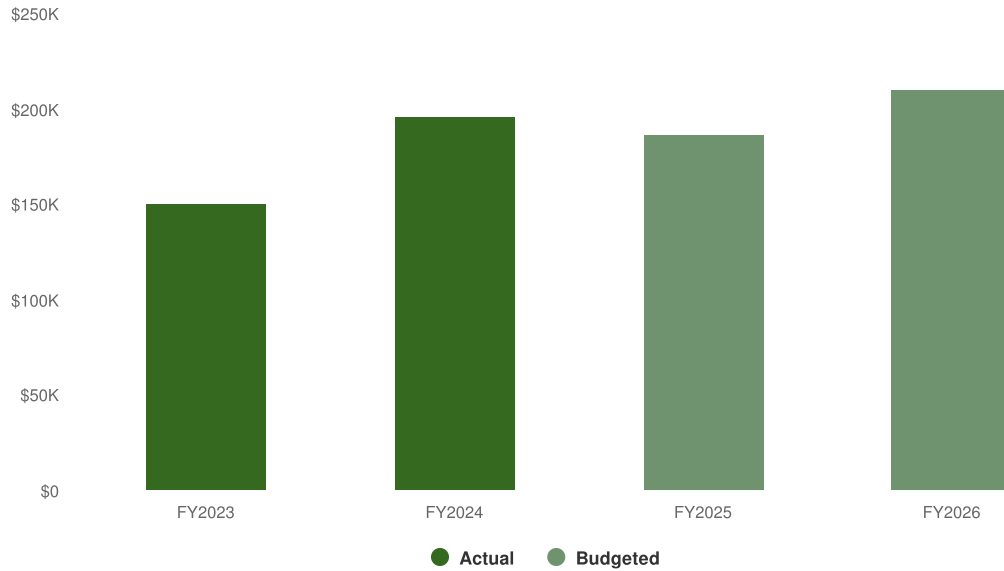
This is a new department that continues to develop and evolve, so all of its activities for fiscal year 2024 can be considered new.



Expenditures Summary

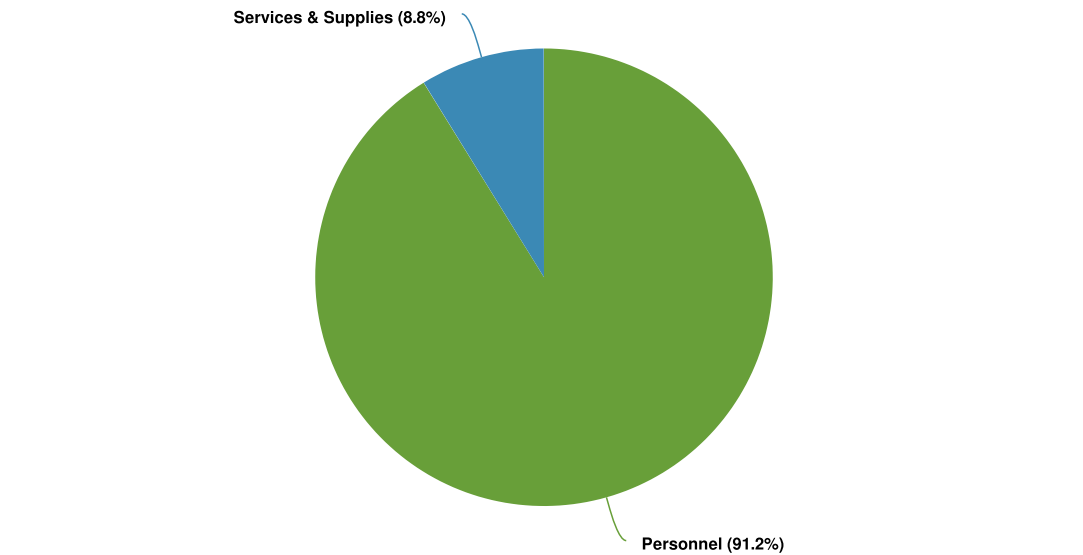
\$210,171 **\$23,669**
(12.69% vs. prior year)

Office of Diversity, Equity & Inclusion Proposed and Historical Budget vs. Actual

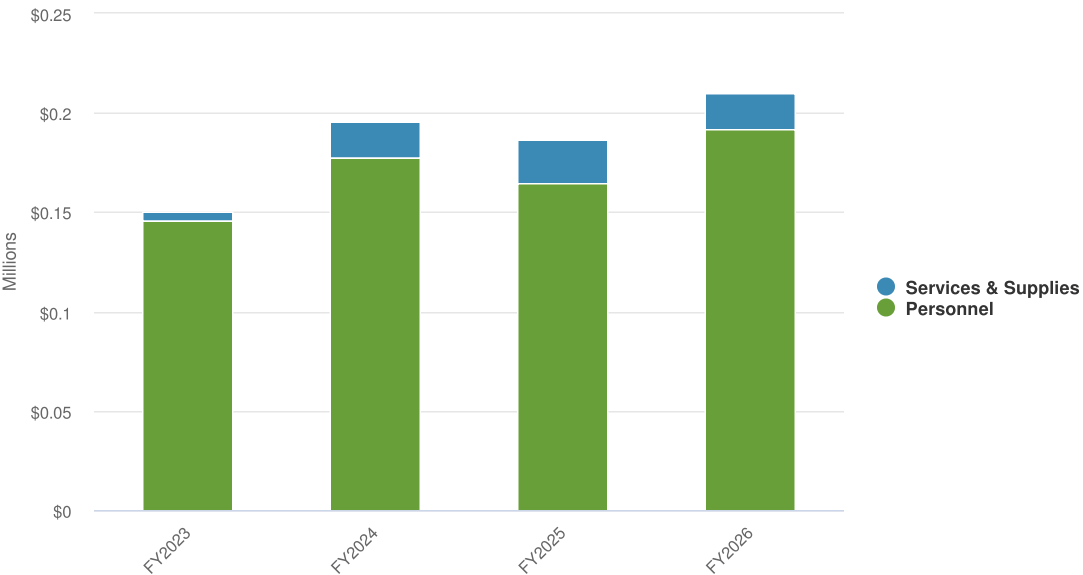


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
Diversity Equity & I								
STIPEND - LANGUAGE PROF	01111-51910	\$2,450	\$7,525	\$18,450		\$18,900	\$18,900	N/A
CHIEF DIVERSITY OFFICER	01159-51079	\$29,040	\$89,525	\$96,650	\$99,647	\$104,629	\$4,982	5%
DEI ABASSADORS	01159-51117	\$0	\$2,000	\$10,000	\$9,600	\$9,600	\$0	0%
ADMINISTRATIVE ASSISTANT	01159-51151	\$0	\$46,768	\$52,304	\$55,755	\$58,542	\$2,787	5%
Total Diversity Equity & I:		\$31,490	\$145,817	\$177,405	\$165,002	\$191,671	\$26,669	16.2%
Total Personnel:		\$31,490	\$145,817	\$177,405	\$165,002	\$191,671	\$26,669	16.2%
Services & Supplies								
Diversity Equity & I								
CONTRACTUAL SERVICES	01159-52000	\$9,324	\$2,222	\$12,372	\$10,000	\$10,000	\$0	0%
EDUCATION & TRAINING	01159-53018	\$1,197	\$600	\$3,456	\$8,000	\$5,000	-\$3,000	-37.5%
RECRUITMENT & RETENTION	01159-53408	\$1,347	\$86	\$0	\$0	\$0	\$0	0%
SUPPLIES - CITY	01159-54227	\$3,167	\$977	\$1,619	\$1,500	\$1,500	\$0	0%
TRAVEL & DUES	01159-57101	\$0	\$490	\$629	\$2,000	\$2,000	\$0	0%
Total Diversity Equity & I:		\$15,035	\$4,375	\$18,076	\$21,500	\$18,500	-\$3,000	-14%
Total Services & Supplies:		\$15,035	\$4,375	\$18,076	\$21,500	\$18,500	-\$3,000	-14%
Total Expense Objects:		\$46,525	\$150,192	\$195,481	\$186,502	\$210,171	\$23,669	12.7%



Line Item Description

Personnel

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
	Director	Salary of the Director
	Administrative Assistant	Salary of the Administrative Assistant
	DEI Ambassadors	Stipends for employees serving as DEI Ambassadors

Expenses

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
52000	Contractual Services	Cost of contractual services to aid in the development of DEI initiatives and planning activities
53408	Recruitment and Retention	Costs associated with the recruitment and retention of city employees including but not limited to job advertising, participation in career fairs, and other recruitment efforts
53018	Professional Development	Cost to provide training to city employees, elected officials and city board/commission members
54227	Supplies	Cost for general office supplies and equipment
57100	Travel & Dues	Cost of travel expenses and membership dues for professional organizations

Organizational Chart



Goal #1: Redesigning the Affirmative Action Committee and the Human Rights Commission

Objective: To redesign the structure of both the AA Committee and Human Rights Commission with the aim of enhancing effectiveness, inclusivity, and impact in addressing systemic inequalities and promoting human rights within the city of Pittsfield.

Performance Measure: Performance will be measured by refining policies, increasing transparency, strengthening outreach and advocacy efforts and fostering collaboration with stakeholders to achieve tangible progress in advancing equity and social justice.

Goal #2: Develop DEI Strategic Plan with Team R3SET

Objective: Develop a comprehensive strategic plan for the DEI department in collaboration with Team R3set that aligns with the city's values, goals, and mission. The plan will focus on fostering a culture of diversity, equity, and inclusion within city departments, implementing effective initiatives, policies, and programs to drive positive change. This goal will be in year two.

Performance Measure: Performance will be measured by employee/department engagement, community engagement, diversity in hiring practices, and creating an inclusive workforce and community that reflects and celebrates the diverse perspectives of our community.

Goal #3: Enhance the City of Pittsfield Language Access Plan

Objective: Implement strategies that promote equitable and effective communication with linguistically diverse communities, ensuring they have meaningful access to essential services, resources, and information. The goal is to improve access to city resources and opportunities for all residents, regardless of language proficiency, thereby fostering inclusivity and engagement within the community.

Performance Measure: Performance will be measured by expanding language services, developing culturally appropriate outreach materials, and fostering partnerships with community organizations to address language barriers.



Goal #4: Secure Grants to Enhance DEI Department Sustainability and Performance

Objective: Securing grants that will support the development and implementation of innovative strategies, training programs, community engagement initiatives, and technological solutions that advance DEI goals and contribute to long-term sustainability of the department. The objective is to create a lasting impact and drive change within city operations and the broader community through these initiatives.

Performance Measure: Training department staff on grant research and writing. Securing 20% of the departments budget in grants.



Department of Public Works



Ricardo Morales
Commissioner

Mission Statement

The mission of the Department of Public Services and Utilities is to provide reliable, efficient, and equitable services that enhance the quality of life for all who live, work, and visit the City of Pittsfield. Through proactive maintenance and improvement of public infrastructure—including streets, sidewalks, parks, school grounds, parking facilities, and conservation lands—the Department supports daily mobility, community vitality, and environmental resilience.

We manage essential services such as solid waste and recycling, public parking, and utility systems with a commitment to operational excellence and public accountability. Our work is focused not just on service delivery, but on the outcomes we pursue: safe and accessible streets for all users, clean and reliable drinking water, effective wastewater management that protects our environment, and well-maintained public spaces that foster community pride and connection. We aim to deliver these outcomes while upholding principles of sustainability, fiscal responsibility, and long-term stewardship of public resources.

Department Description

The Department of Public Works, responsible for a wide range of municipal operations that keep the City of Pittsfield running every day, has two department-wide divisions, Administration and Engineering, that provide leadership, coordination, and technical support to all other divisions and with other departments. These core functions ensure that the Department operates efficiently, complies with regulatory requirements, and delivers services that meet the needs of residents, businesses, and visitors.

Administration

Provides executive leadership and oversight across all departmental functions. Manages the City's solid waste and recycling contracts, parking technologies and enforcement systems, water and sewer billing, and all operating and capital budgets for the Department of Public Services and Utilities.

Engineering

Supports all divisions of the department and works closely with other City departments. Oversees the planning, design, permitting, and contract administration of roadway, sidewalk, and utility infrastructure projects. Reviews private construction and demolition activities in public spaces, and ensures regulatory compliance with stormwater and landfill management standards.

The Department of Public Works is further organized into two primary operational areas:

Public Services, supported through the General Fund, and Public Utilities, operated through Enterprise Funds.

Public Services

Public Services encompasses six operational divisions:

- **Highway:** Conducts paving, pothole repair, and maintenance of public streets and sidewalks. Performs street sweeping, snow and ice control, and stormwater infrastructure upkeep to preserve roadway function and environmental quality.
- **Traffic:** Responsible for inspecting contractor work within public rights-of-way, maintaining traffic signals and streetlights, overseeing public tree maintenance contracts, managing traffic signage, and enforcing parking regulations.
- **Parks and Grounds:** Maintains public parks, school grounds, fields, and conservation areas. Provides seasonal support for recreational programming and citywide events.
- **Fleet Maintenance:** Maintains and services all municipal vehicles and equipment, with the exception of Police and Fire fleets, ensuring operational readiness across all divisions.

Public Utilities

Public Utilities consists of three divisions dedicated to the delivery of core utility services:

- **Water:** Operates and maintains the City's two water treatment plants, the water distribution network, and watershed lands. Ensures compliance with state and federal drinking water regulations, manages meter data collection, and oversees the City's cross-connection control program.



- **Sewer Collection:** Maintains and repairs the municipal sewer collection system, including gravity mains, force mains, and pump stations, to ensure reliable conveyance of wastewater.
- **Wastewater:** Operates and maintains the City's wastewater treatment plant, including a tertiary treatment system. Ensures regulatory compliance, protects downstream water quality, and administers the industrial pretreatment program to regulate commercial and industrial discharges.

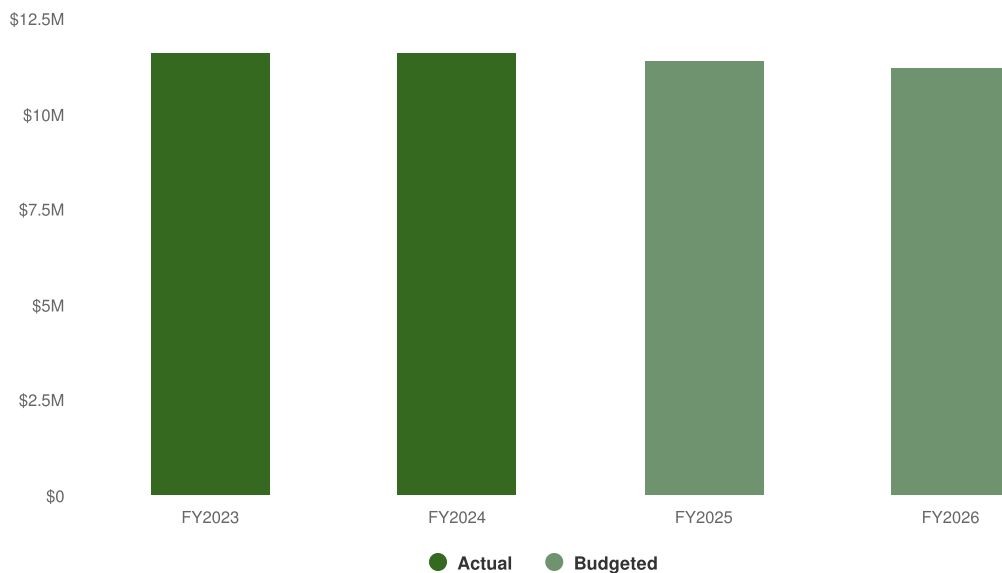
Notable Changes in Programs and Spending – FY26

- **Solid Waste Collection Reform:** The new automated trash and recycling collection system is projected to save the City approximately \$600,000 annually. Early results show a significant behavioral shift among residents, with the recycling rate more than doubling—from 9% to 20%—demonstrating strong progress toward sustainability goals.
- **Winter Maintenance Investment:** All winter related operations can be spent on a deficit balanced by end of fiscal year in accordance with MGL. An additional \$200,000 has been allocated to the Winter Maintenance Account to update the low end of the expenditures aligning better with current costs.
- **Streetscape Funding Realignment:** Funding for downtown beautification and streetscape improvements has been moved from the General Fund to the Parking Fund. This change allows these enhancements to be fully supported by revenue generated through parking, aligning downtown investment with its primary funding source.
- **Organizational Improvements:** A Deputy Commissioner position has been added to strengthen departmental operations, improve field-level oversight, and expand quality assurance capacity—ensuring residents receive more consistent and accountable service delivery.
- **Utility Operations Efficiencies:** Operational adjustments to chemical procurement for both the Water and Wastewater Divisions are expected to yield \$250,000 in savings. Additionally, refinements in utility usage at the Wastewater Treatment Plant will help control long-term operating costs and improve energy efficiency.

Expenditures Summary

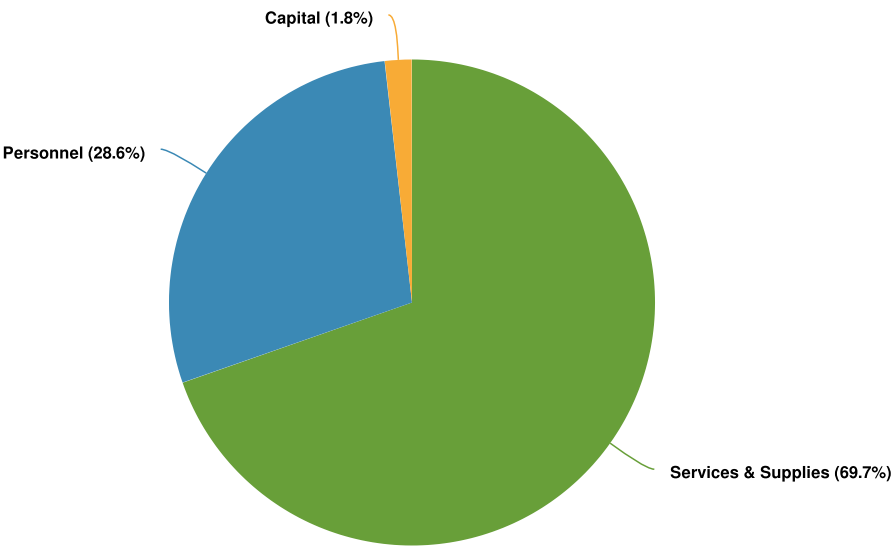
\$11,202,346 **-\$179,776**
 (-1.58% vs. prior year)

Department of Public Services Proposed and Historical Budget vs. Actual

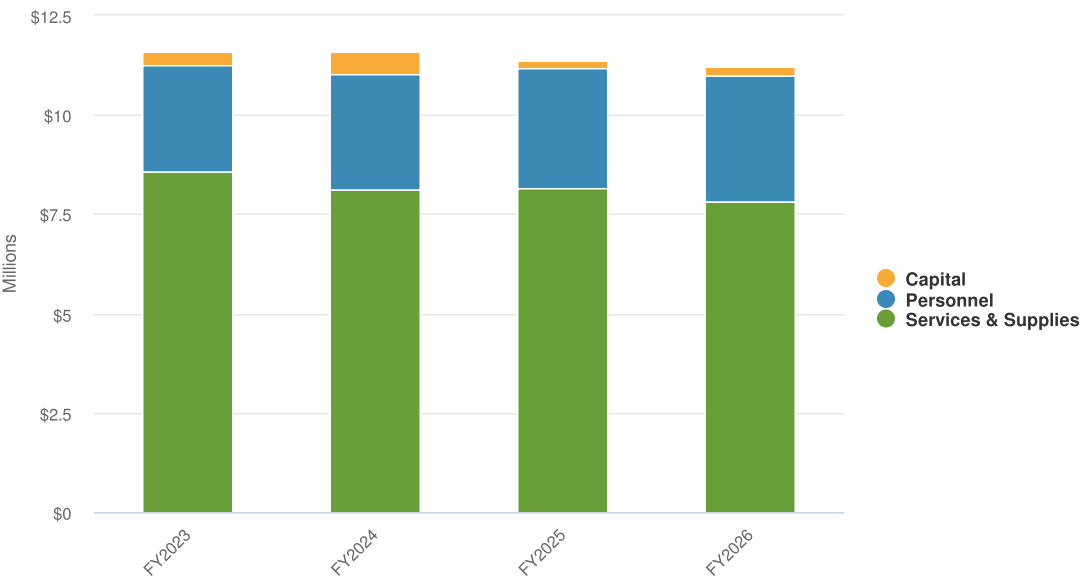


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects							



Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel							
Dps - Public Service							
COMM OF PUBLIC SERVICES	01211-51008	\$55,702	\$60,242	\$62,110	\$66,519	\$4,409	7.1%
CITY ENGINEER	01211-51040	\$32,819	\$44,364	\$46,583	\$48,912	\$2,329	5%
OFFICE MANAGER	01211-51051	\$54,743	\$57,294	\$60,426	\$62,239	\$1,813	3%
SUPERINTENDENT HIGHWAY	01211-51064	\$70,291	\$73,567	\$77,588	\$79,916	\$2,328	3%
TRAFFIC SUPERINTENDENT	01211-51065	\$62,942	\$66,001	\$69,610	\$71,698	\$2,088	3%
HGWY MAINT CRAFTSMAN	01211-51070	\$233,236	\$240,306	\$342,169	\$352,434	\$10,265	3%
PARKING CONTROL OFFICERS	01211-51071	\$72,903	\$76,299	\$80,115	\$82,518	\$2,403	3%
ADMINISTRATIVE ASSISTANT	01211-51081	\$90,891	\$94,022	\$99,536	\$102,522	\$2,986	3%
FLEET MANAGER	01211-51083	\$67,061	\$70,186	\$74,023	\$76,244	\$2,221	3%
WORKING FOREMAN	01211-51087	\$60,165	\$115,270	\$125,993	\$129,773	\$3,780	3%
MOTOR EQUIP REPAIRMAN	01211-51088	\$225,417	\$266,579	\$283,500	\$292,005	\$8,505	3%
BUSINESS MANAGER	01211-51118	\$42,219	\$45,362	\$47,631	\$47,700	\$69	0.1%
MEO-2	01211-51128	\$43,279	\$45,646	\$47,965	\$49,404	\$1,439	3%
PARKS FOREMAN	01211-51136	\$56,988	\$59,643	\$62,903	\$64,790	\$1,887	3%
PARKS CRAFTSMAN I	01211-51138	\$85,917	\$86,881	\$90,159	\$92,864	\$2,705	3%
QUALITY ASSURANCE INSPECTOR	01211-51142	\$56,732	\$55,193	\$62,903	\$64,790	\$1,887	3%
CUSTODIAN	01211-51150	\$34,684	\$21,198	\$38,855	\$0	-\$38,855	-100%
PARKING GARAGE MANAGER	01211-51156	\$63,259	\$65,145	\$73,529	\$75,735	\$2,206	3%
TRAFFIC MAINTENANCE PERSON	01211-51157	\$37,279	\$30,766	\$41,055	\$123,165	\$82,110	200%
PARK MAINTENANCE MEN	01211-51158	\$289,885	\$311,597	\$335,284	\$345,343	\$10,059	3%
HIGHWAY MAINTENANCE PERSON	01211-51164	\$66,505	\$111,400	\$85,802	\$88,376	\$2,574	3%
PARK MAINT SUPERINTENDENT	01211-51178	\$64,797	\$67,817	\$71,524	\$73,670	\$2,146	3%
EQUIPMENT OPERATORS	01211-51189	\$276,509	\$298,972	\$340,959	\$351,188	\$10,229	3%
SEASONAL LABOR	01211-51201	\$21,361	\$60,757	\$45,000	\$50,000	\$5,000	11.1%



Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
DEPUTY COMMISSIONER	01211-51209	\$0	\$0		\$58,000	\$58,000	N/A
SCHEDULED OVERTIME	01211-51309	\$212,419	\$243,809	\$150,000	\$150,000	\$0	0%
SNOW/ICE OVERTIME	01211-51310	\$299,333	\$261,434	\$200,000	\$200,000	\$0	0%
Total Dps - Public Service:		\$2,677,340	\$2,929,750	\$3,015,222	\$3,199,805	\$184,583	6.1%
Total Personnel:		\$2,677,340	\$2,929,750	\$3,015,222	\$3,199,805	\$184,583	6.1%
Services & Supplies							
Dps - Public Service							
CONTRACTUAL SERVICES	01211-52000	\$32,009	\$13,043	\$50,000	\$50,000	\$0	0%
TRAFFIC SIGNAL MAINTENANCE	01211-52015	\$200,461	\$138,560	\$150,000	\$150,000	\$0	0%
UTILITIES	01211-52100	\$39,134	\$35,028	\$50,000	\$40,000	-\$10,000	-20%
STREET LIGHTING	01211-52101	\$255,418	\$371,305	\$280,000	\$350,000	\$70,000	25%
MAINTENANCE	01211-52400	\$92,264	\$94,152	\$170,000	\$120,000	-\$50,000	-29.4%
MAINTENANCE OF SCHOOL FIELDS	01211-52402	\$14,096	\$37,563	\$44,000	\$25,000	-\$19,000	-43.2%
MAINTENANCE OF PARKS	01211-52406	\$111,760	\$99,592	\$120,000	\$125,000	\$5,000	4.2%
REPAIRS-STREETS	01211-52412	\$391,667	\$386,357	\$350,000	\$400,000	\$50,000	14.3%
GARAGE MAINTENANCE	01211-52501	\$206,412	\$214,221	\$242,000	\$250,000	\$8,000	3.3%
RENTAL EXPENSE	01211-52700	\$69,835	\$70,200	\$80,000	\$83,000	\$3,000	3.8%
SOLID WASTE COLLECTION	01211-52906	\$2,365,653	\$2,323,430	\$2,420,000	\$2,516,541	\$96,541	4%
SOLID WASTE DISPOSAL	01211-52907	\$2,311,486	\$2,082,388	\$2,100,000	\$1,500,000	-\$600,000	-28.6%
SOLID WASTE RECYCLE	01211-52908	\$84,685	\$94,241	\$600,000	\$500,000	-\$100,000	-16.7%
HOUSEHOLD HAZ WASTE COLLECTION	01211-52909	\$6,000	\$0	\$0	\$0	\$0	0%
LANDFILL MONITORING	01211-52910	\$139,172	\$145,459	\$170,000	\$200,000	\$30,000	17.6%
WINTER MAINTENANCE (S&I)	01211-53012	\$1,684,576	\$1,430,468	\$700,000	\$900,000	\$200,000	28.6%
PROFESSIONAL SERVICES	01211-53027	\$13,765	\$33,781	\$25,000	\$35,000	\$10,000	40%
STREETScape MAINTENANCE	01211-53803	\$26,149	\$70,628	\$80,000	\$0	-\$80,000	-100%
GARAGE SUPPLIES	01211-54000	\$17,502	\$17,744	\$26,400	\$20,000	-\$6,400	-24.2%



Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
SUPPLIES	01211-54227	\$7,509	\$5,620	\$17,000	\$13,000	-\$4,000	-23.5%
GASOLINE & DIESEL OIL	01211-54802	\$496,990	\$396,730	\$460,000	\$490,000	\$30,000	6.5%
CONTRACTUAL ALLOWANCES	01211-55810	\$24,437	\$40,712	\$35,000	\$35,000	\$0	0%
Total Dps - Public Service:		\$8,590,980	\$8,101,225	\$8,169,400	\$7,802,541	-\$366,859	-4.5%
Total Services & Supplies:		\$8,590,980	\$8,101,225	\$8,169,400	\$7,802,541	-\$366,859	-4.5%
Capital							
Dps - Public Service							
TREE OPERATIONS	01211-58401	\$95,896	\$119,049	\$120,000	\$120,000	\$0	0%
EQUIPMENT	01211-58500	\$12,010	\$27,120	\$17,500	\$20,000	\$2,500	14.3%
ACQUISITION OF EQUIPMENT	01211-58550	\$167,887	\$376,539	\$0	\$0	\$0	0%
HGWY & TRAFFIC SUPPLIES	01211-58713	\$46,908	\$46,464	\$60,000	\$60,000	\$0	0%
Total Dps - Public Service:		\$322,701	\$569,172	\$197,500	\$200,000	\$2,500	1.3%
Total Capital:		\$322,701	\$569,172	\$197,500	\$200,000	\$2,500	1.3%
Total Expense Objects:		\$11,591,021	\$11,600,146	\$11,382,122	\$11,202,346	-\$179,776	-1.6%



Line Item Description

Public Services - Personnel

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
51008	Commissioner of Public Works	Salary account for the Commissioner of Public Works, and is split between Public Services and Public Utilities
51118	Business Manager	Salary account for Business Manager split between Public Services and Public Utilities
51040	City Engineer	Salary account for the City Engineer split between Public Services and Public Utilities
51051	Office Manager	Salary account for the Office Manager
51081	Administrative Assistant	Salary account for the two Administrative Assistants
51065	Traffic Superintendent	Salary account for the Traffic Superintendent
51157	Traffic Maintenance Person	Salary account for the Traffic Maintenance Person
51142	Quality Assurance Inspector	Salary account for the Quality Assurance Inspector
51064	Highway Superintendent	Salary account for the Highway Superintendent
51070	Highway Maintenance Craftsperson 1	Salary account for six Highway Maintenance Craftsmen 1 with CDL Class A licenses and equipment hoisting licenses
51189	Highway Maintenance Craftsperson 2	Salary account for six Highway Maintenance Craftsmen 2 with CDL Class B licenses and equipment hoisting licenses
51164	Highway Maintenance Person	Salary account for two Highway Laborers
51156	Parking Manager	Salary account for the Parking Garage/ Control Manager
51071	Parking Control Officers	Salary account for two Parking Control Officers
51083	Fleet Manager	Salary account for the Fleet Manager
51087	Working Foreman	Salary account for the Highway Working Foreman
51088	Motor Equipment Repairperson	Salary account for five Motor Equipment Repairmen/Mechanics
51128	MEO-2	Salary account for Machine Equipment Operator for park maintenance and small equipment repair
51178	Park Maintenance Superintendent	Salary account for the Park Maintenance Superintendent
51137	Parks Forman	Salary account for the Parks Forman position (former Lead)
51138	Parks Craftsperson 1	Salary account for the Parks Craftsman 1
51158	Park Maintenance Person	Salary account for three Park Maintenance Men
51201	Seasonal Labor	Salary account for seasonal labor for Highway and Parks related activities
51309	Scheduled Overtime	Salary account for overtime expenses for non-snow related activities
51310	Snow/Ice Overtime	Salary account for overtime expenses for all snow related activities
51209	Deputy Commissioner of Public Works	Salary account for the Deputy Commissioner of Public Works, and is split between Public Services and Public Utilities

Public Services - Expenses

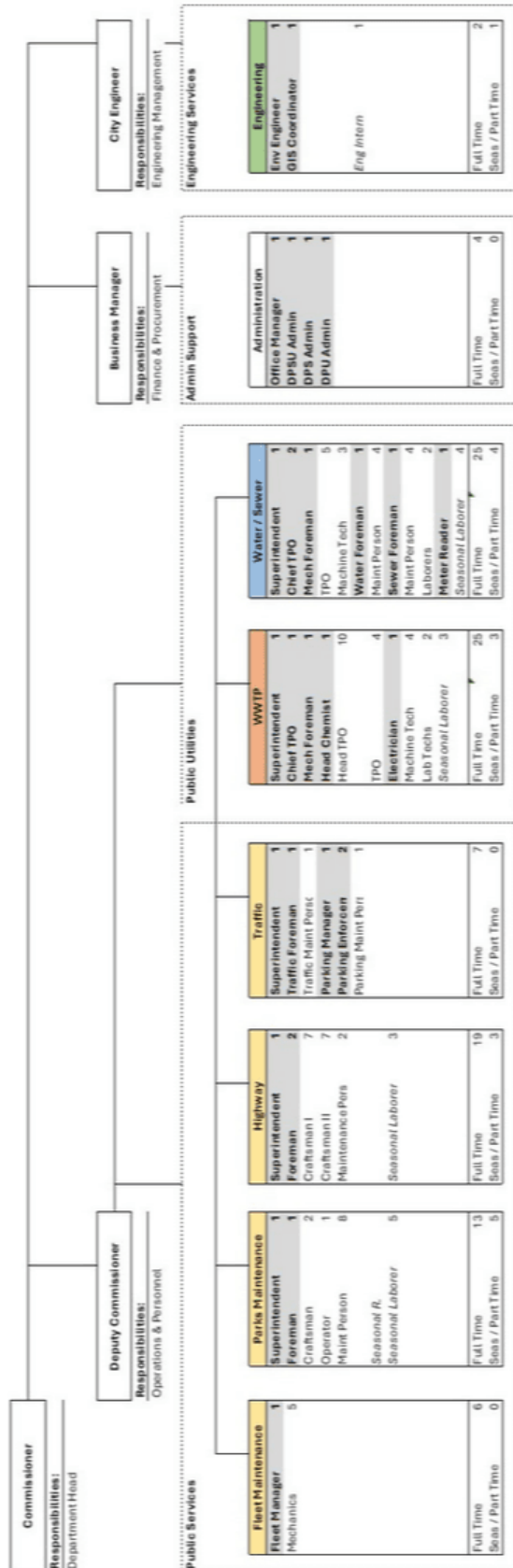
<i>Account</i>	<i>Account Name</i>	<i>Description</i>
55810	Contractual Allowances	Employee allowances per collective bargaining agreements
52015	Traffic Signal Maintenance	Electricity and maintenance for traffic signals
52100	Utilities	Gas & electricity for 232 West Housatonic (Public Services & Garage) & leased garage space. It is used for cell phones for Public Services. It is also used for electricity for traffic signals.
52101	Street Lighting	Streetlight electricity supply and distribution, as well as repairs to streetlights
52400	Maintenance	Disposable supplies (e.g. street sweeper brooms, traffic sign material), equipment rental, tools and safety equipment, consultants and training, as well as trash and recycling at the DPS site
52404	Maintenance of School Fields	Supplies for Pittsfield School ballfield and grounds maintenance



<i>Account</i>	<i>Account Name</i>	<i>Description</i>
52412	Repairs-Streets	Blacktop and related materials for street repairs. It is used for manhole/catch basins, sand, gravel and concrete, as well as contracted street and drain repairs.
53803	Streetscape Maintenance (Now Funded under 21800-Parking)	Supplies (soil, mulch, flowers) and contract maintenance for the City's downtown Streetscape area
52501	Garage Maintenance	Repair parts and contracted services for vehicle and equipment maintenance
52700	Garage Lease	To rent private garage space for off-season and winter emergency response vehicles
52906	Solid Waste Collection	Contracted collection of residential curbside trash up to and including owner-occupied 4-family properties
52907	Solid Waste Disposal	Tipping fee at Covanta to dispose of the trash collected from the residential curbside trash program
52908	Solid Waste Recycling	Contracted collection of residential curbside recyclables up to and including owner-occupied 4-family properties and delivery to Covanta burn plant on Hubbard Avenue. Pays for Covanta to consolidate the recyclables into 100 CY loads and to deliver them to the Springfield Materials Recycling Facility. Pays for 18-gallon recycle bins.
52909	Household Hazardous Waste Collection	Annual household hazardous waste collection event
52910	Landfill Monitoring	Monitoring the City's closed landfills including mandatory environmental testing, maintenance of the landfill gas extraction system at the Pittsfield Municipal Landfill, and landfill cap mowing
52000	Contractual Services	Hired maintenance activities to meet EPA NPDES Stormwater regulations, including street sweeping, catch basin cleaning, and outfall sampling/testing
53012	Winter Maintenance	All snow and ice related expenses. This includes materials (salt, sand, magnesium chloride), contractor plows, and plow/sander repairs and maintenance
53027	Professional Services	Recycling education in the Pittsfield elementary schools, Geographic Information System website support and associated ESRI operator licenses, and professional land surveyor services
54000	Garage Supplies	Garage services contracts (towing, propane, office supplies) and for Inspector of Weights & Measures supplies
54227	Office Supplies	Supplies for the DPW office including pens, paper, paper clips, folders, etc., toner, large format engineering printer and copy machine maintenance contracts and parking permit materials
52406	Maintenance of Parks	Purchase of material (clay, loam, seed, etc.), equipment rental, contract mowing, fencing for City Parks and Conservation properties
54802	Gasoline & Diesel Oil	Gasoline and diesel for all city vehicles, including DPS, Police, Fire, etc
58401	Tree Operations	Contracted emergency and scheduled tree pruning/removals, stump grinding, and tree planting
58500	Equipment	Purchase of small mowers, snow blowers and other small equipment for parks maintenance and snow removal
58713	Highway & Traffic Supplies	Traffic/street sign hardware and materials



Organizational Chart



Goal #1

Public Services

Highway, Traffic, Parks, Parking, and Fleet Maintenance divisions

1. **Maintain Safe and Navigable Streets Through Timely Repairs**
 - **Outcome:** Reduce hazardous roadway conditions and resident complaints through proactive repair cycles.
2. **Modernize and Maintain Traffic Control Devices and Signage**
 - **Outcome:** Enhance roadway safety and reduce sign-related incidents or confusion.
3. **Improve Street Cleanliness**
 - **Outcome:** Support MS4 compliance and enhance neighborhood appearance and health.
4. **Deliver Reliable and Cost-Effective Winter Operations**
 - **Outcome:** Ensure timely snow removal and safe travel during and after storms while managing costs.
5. **Preserve and Improve Parks and Public Grounds**
 - **Outcome:** Ensure public spaces are clean, well-maintained, and safe for community use.

Goal #2

Public Utilities

Water Treatment, Wastewater Treatment, Sewer, Stormwater, and Distribution

1. **Deliver Safe and Reliable Drinking Water to All Customers**
 - **Outcome:** Zero violations of drinking water standards and fewer service disruptions.
2. **Full Compliance with Sanitary Sewer Overflows (SSOs) and Improve System Integrity**
 - **Outcome:** 100% compliance with SSO reporting and performance expectations.
3. **Strengthen Climate Resilience Through Stormwater Management**
 - **Outcome:** Reduce flood-related property damage and complaints.
4. **Maximize Use of Renewable Energy in Utility Operations**
 - **Outcome:** Offset operational energy costs through solar, hydro, and biogas generation.
5. **Achieve Full Compliance with Environmental Discharge Regulations**
 - **Outcome:** Eliminate permit violations and protect downstream water quality.



Goal #3

Engineering

1. **Improve Street and Sidewalk Safety for All Users**
 - **Outcome:** Reduce pedestrian and cyclist incidents at priority intersections and corridors.
2. **Extend the Life of City Infrastructure Through Strategic Capital Investment**
 - **Outcome:** Higher system condition ratings and reduced emergency repairs.
3. **Ensure Accessible and Inclusive Sidewalk Networks**
 - **Outcome:** Sidewalk reconstruction meets ADA and connectivity standards.
4. **Streamline Permitting and Improve Development Responsiveness**
 - **Outcome:** Improve public trust and interdepartmental coordination.
5. **Enhance Public Transparency and Responsiveness**
 - **Outcome:** Proactively respond to resident concerns and records requests.

Goal #4

Administration

1. **Promote a Culture of Workplace Safety and Professional Development**
 - **Outcome:** Fewer injuries and improved staff engagement.
2. **Improve Fiscal Stewardship and Operational Efficiency**
 - **Outcome:** Maintain or reduce operational costs without reducing service levels.
3. **Secure External Funding to Supplement Capital and Operations**
 - **Outcome:** Increase external funding and reduce general fund reliance.
4. **Build Public Trust Through Transparent, Timely, and Accessible Communication**
 - **Outcome:** Residents feel informed and confident in city services.
5. **Improve Waste Diversion and Reduce Landfill Reliance**
 - **Outcome:** Move the needle towards an increased recycling rate and decreased landfill use



Water Enterprise

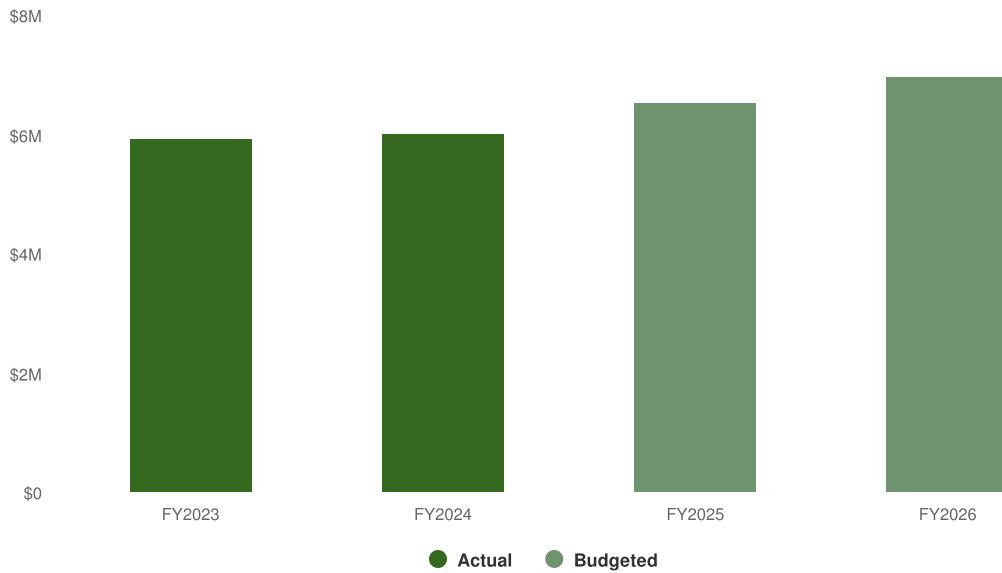


Ricardo Morales
Commissioner

Expenditures Summary

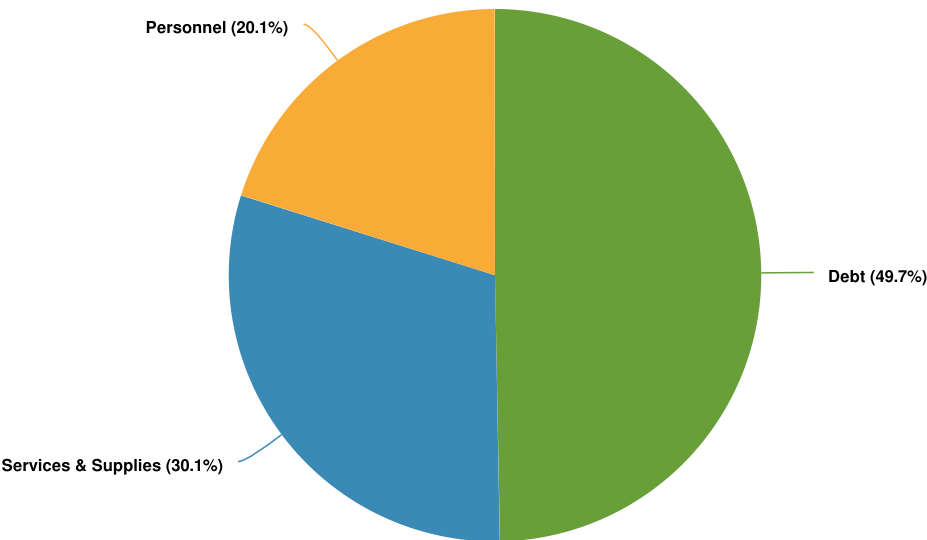
\$6,966,626 **\$422,430**
(6.46% vs. prior year)

Department of Public Utilities-Water Proposed and Historical Budget vs. Actual

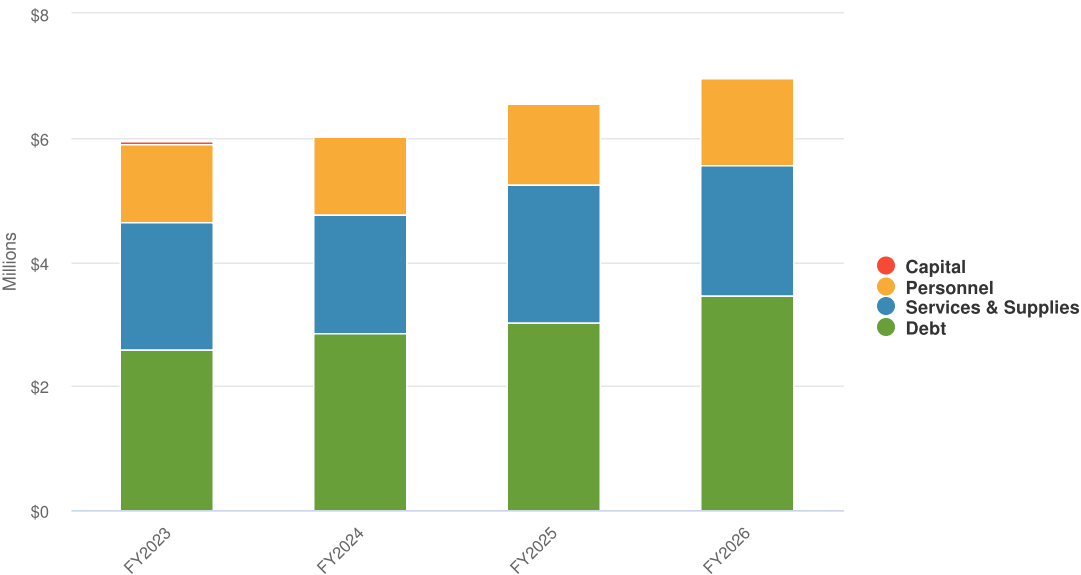


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects							



Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel							
COMM OF PUBLIC UTILITIES	60201-51008	\$27,851.09	\$30,120.99	\$31,055.00	\$33,260.00	\$2,205.00	7.1%
CITY ENGINEER	60201-51040	\$16,257.72	\$22,182.23	\$23,292.00	\$23,291.00	-\$1.00	0%
WATER SUPERINTENDENT	60201-51049	\$70,291.50	\$73,566.73	\$77,588.00	\$75,774.00	-\$1,814.00	-2.3%
ADMINISTRATIVE ASSISTANT	60201-51081	\$23,425.94	\$24,517.75	\$25,858.00	\$27,949.00	\$2,091.00	8.1%
WORKING FOREMAN	60201-51087	\$58,330.74	\$61,283.02	\$64,633.00	\$63,123.00	-\$1,510.00	-2.3%
WORKING FOREMAN WMR	60201-51089	\$53,070.04	\$59,643.19	\$62,903.00	\$61,604.00	-\$1,299.00	-2.1%
SR CIVIL ENGINEER	60201-51090	\$35,400.13	\$37,049.94	\$39,075.00	\$38,162.00	-\$913.00	-2.3%
WTR/SWR MAINT PERSON	60201-51094	\$194,927.61	\$178,990.46	\$206,373.00	\$214,275.00	\$7,902.00	3.8%
GIS COORDINATOR	60201-51095	\$35,942.68	\$37,049.89	\$39,075.00	\$38,162.00	-\$913.00	-2.3%
WATER MACH REPAIRMAN	60201-51097	\$95,880.74	\$72,350.34	\$139,587.00	\$154,500.00	\$14,913.00	10.7%
CHIEF TPO	60201-51115	\$122,814.28	\$127,762.40	\$134,746.00	\$131,596.00	-\$3,150.00	-2.3%
BUSINESS MANAGER	60201-51118	\$21,098.49	\$22,681.43	\$23,816.00	\$23,850.00	\$34.00	0.1%
TPO NON SHIFT	60201-51130	\$187,143.48	\$192,804.45	\$247,025.00	\$241,289.00	-\$5,736.00	-2.3%
METER READER	60201-51140	\$43,651.17	\$45,676.80	\$47,997.00	\$47,218.00	-\$779.00	-1.6%
SEASONAL LABOR	60201-51201	\$24,001.44	\$19,120.11	\$25,000.00	\$50,000.00	\$25,000.00	100%
DEPUTY COMMISSIONER	60201-51209	\$0.00	\$0.00		\$29,000.00	\$29,000.00	N/A
SCHEDULED OVERTIME	60201-51309	\$230,549.52	\$232,222.91	\$100,000.00	\$150,000.00	\$50,000.00	50%
Total Personnel:		\$1,240,636.57	\$1,237,022.64	\$1,288,023.00	\$1,403,053.00	\$115,030.00	8.9%
Services & Supplies							
CONTRACTUAL SERVICES	60201-52000	\$255,279.19	\$277,019.38	\$295,000.00	\$300,000.00	\$5,000.00	1.7%
UTILITIES	60201-52100	\$392,272.60	\$342,565.59	\$400,000.00	\$400,000.00	\$0.00	0%
TAXES	60201-52380	\$192,649.38	\$203,536.02	\$200,000.00	\$210,000.00	\$10,000.00	5%
MAINTENANCE	60201-52400	\$318,082.40	\$340,332.01	\$300,000.00	\$300,000.00	\$0.00	0%
PROFESSIONAL SERVICES	60201-53027	\$250,368.84	\$167,150.97	\$200,000.00	\$200,000.00	\$0.00	0%



Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
SUPPLIES	60201-54227	\$31,013.40	\$17,265.66	\$30,000.00	\$25,000.00	-\$5,000.00	-16.7%
CHEMICALS	60201-55300	\$603,134.21	\$569,858.90	\$800,000.00	\$650,000.00	-\$150,000.00	-18.7%
CONTRACTUAL ALLOWANCES	60201-55810	\$9,445.26	\$7,995.58	\$15,000.00	\$15,000.00	\$0.00	0%
Total Services & Supplies:		\$2,052,245.28	\$1,925,724.11	\$2,240,000.00	\$2,100,000.00	-\$140,000.00	-6.2%
Capital							
ACQUISITION OF EQUIPMNT	60201-58550	\$43,659.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Total Capital:		\$43,659.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Debt							
LONG TERM DEBT PRINCIPAL	60201-59100	\$1,202,054.00	\$1,322,113.00	\$1,576,909.00	\$1,636,750.00	\$59,841.00	3.8%
LONG TERM DEBT INTEREST	60201-59150	\$553,363.51	\$779,629.19	\$845,146.00	\$923,008.00	\$77,862.00	9.2%
SHORT TERM DEBT INTEREST	60201-59155	\$179,973.48	\$129,933.65	\$50,000.00	\$185,000.00	\$135,000.00	270%
DEBT ISSUANCE COSTS	60201-59160	\$2,542.63	\$6,268.35	\$15,000.00	\$15,000.00	\$0.00	0%
ALLOCATION TO GEN FUND	60201-59602	\$659,578.00	\$609,434.00	\$529,118.00	\$703,815.00	\$174,697.00	33%
Total Debt:		\$2,597,511.62	\$2,847,378.19	\$3,016,173.00	\$3,463,573.00	\$447,400.00	14.8%
Total Expense Objects:		\$5,934,052.47	\$6,010,124.94	\$6,544,196.00	\$6,966,626.00	\$422,430.00	6.5%



Line Item Description

Water Division - Personnel

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
51088	Commissioner of Public Utilities	Salary account for Commissioner of Public Utilities (.25)
NEW	Business Manager	Salary account for the Business Manager (.25)
51040	City Engineer	Salary account for the City Engineer (.25)
51049	Water Superintendent	Salary account for the Water Superintendent
51081	Administrative Assistant	Salary account for the Administrative Assistant (.50)
51087	Working Foreman	Salary account for the Working Foreman
51090	Senior Civil Engineer	Salary account for the Senior Civil Engineer (.50)
51094	Water/Sewer Maintenance Person	Salary account for four Water/Sewer Maintenance Persons
51095	GIS Coordinator	Salary account for the GIS Coordinator (.50)
51097	Water Machinery Repairperson	Salary account for two Water Machinery Repairmen
51129	Chief TPO	Salary account for the Chief Treatment Plant Operator
51130	TPO	Salary account for five water Treatment Plant Operators
51140	Meter Reader	Salary account for the water Meter Reader
51201	Seasonal Labor	Up to four summer Seasonal Laborers
51309	Scheduled Overtime	All water related overtime labor expenses

Water Division - Expenses

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
55801	Contractual Allowances	The following employee reimbursements are paid from this line item: license renewals, work boots, safety glasses, training expenses, and required continuing education classes
52100	Utilities	Utility costs for the water treatment plant and water lift stations including electric, natural gas, diesel fuel, propane gas, city cell phones and SCADA communication lines
52380	Taxes	Payment of real estate/personal property taxes and payments in lieu of taxes for the City's water transmission lines running through the Town of Dalton and the Water Treatment Plants and substations located in the Towns of Washington and Hinsdale. Pays for the Annual Safe Drinking Water Act Assessment fee to the MassDEP
52400	Maintenance	Hardware supplies and equipment used to run the water treatment plants and to maintain the water distribution system. Pays for vendors/contractors for maintenance work needed for the water system and contracted equipment/vehicle repairs
52000	Contractual Services	Services rendered by vendors hired on a contractual basis including but not limited to uniform service, water/sewer billing, water testing, backflow device testing, SCADA system support, trash collection, electrical repairs, fleet GPS systems, and beaver control
53027	Professional Services	Professional engineering services related to the public water system. Pays for annual contracted mowing of easements, traffic control, and training manuals for employees
54227	Supplies	Office supplies, work gloves, safety vests, rain suits, rubber boots, hard hats, work rags, electrical supplies, water testing equipment, lumber, annual maintenance and supplies for copier/fax/scanning machine, time cards, janitorial/sanitary supplies, mark-out paint, UPS shipping and medical supplies
55300	Chemicals	Chemicals used to treat the water at the water treatment plants
58900	Capital Improvements	Capital improvements of the public water system using funds transferred from Retained Earnings
58550	Acquisition of Equipment	Replacement vehicles and/or water system equipment
59100	Maturing Debt	Debt principal payment for Water Enterprise projects
59150	Interest of Debt	Debt interest payment for Water Enterprise projects



<i>Account</i>	<i>Account Name</i>	<i>Description</i>
59160	Debt Issuance Costs	Legal fees associated with financial management of Water Enterprise capital projects
59602	Allocation to General Fund	Reimburses the General Fund for services provided to the Water Enterprise



Sewer Enterprise - Collection

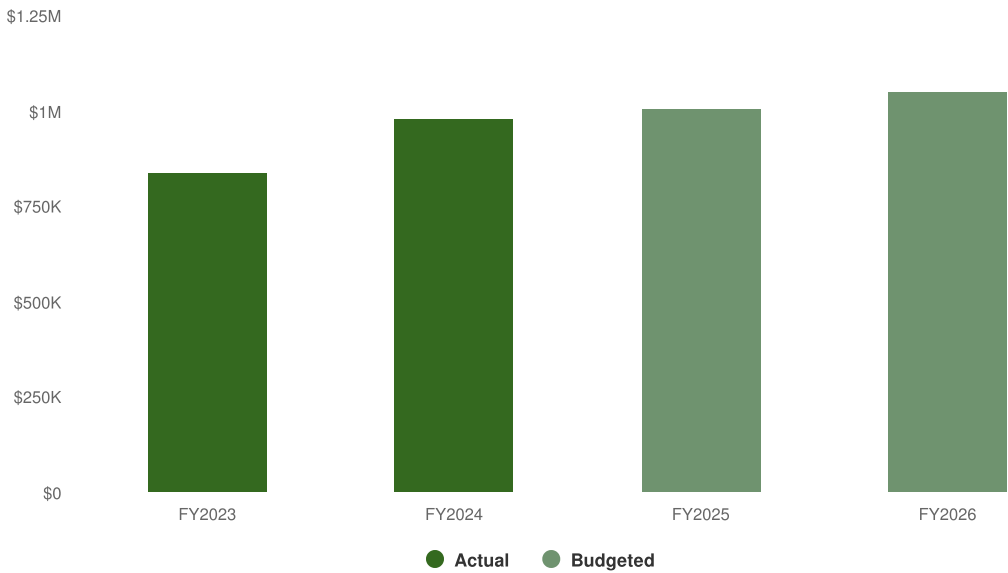


Ricardo Morales
Commissioner

Expenditures Summary

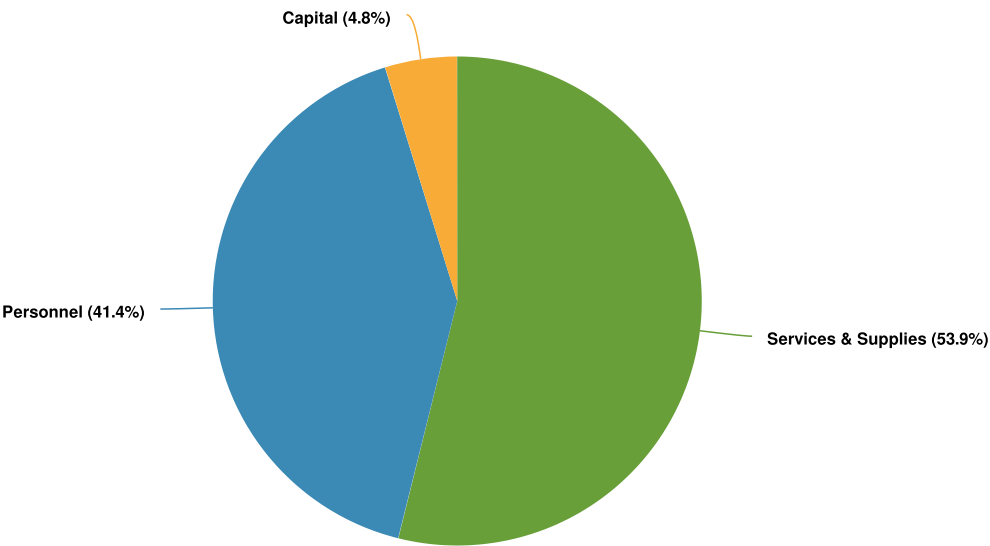
\$1,048,614 **\$40,445**
(4.01% vs. prior year)

Department of Public Utilities-Sewer Proposed and Historical Budget vs. Actual

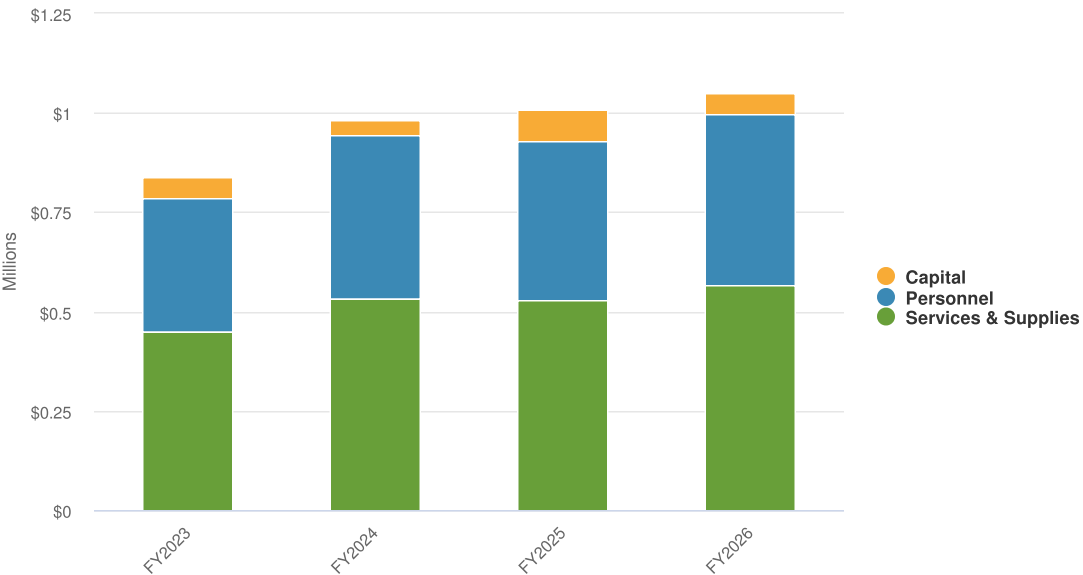


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects							



Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel							
WORKING FOREMAN	61202-51087	\$60,165.20	\$62,968.39	\$66,411.00	\$68,403.00	\$1,992.00	3%
WTR/SWR MAINT PERSON	61202-51094	\$160,677.53	\$177,603.74	\$197,224.00	\$203,141.00	\$5,917.00	3%
WATER/SEWER LABORER	61202-51121	\$50,339.17	\$83,014.89	\$84,534.00	\$87,070.00	\$2,536.00	3%
SCHEDULED OVERTIME	61202-51309	\$64,046.38	\$86,561.81	\$50,000.00	\$75,000.00	\$25,000.00	50%
Total Personnel:		\$335,228.28	\$410,148.83	\$398,169.00	\$433,614.00	\$35,445.00	8.9%
Services & Supplies							
CONTRACTUAL SERVICES	61202-52000	\$343,548.22	\$323,061.09	\$350,000.00	\$350,000.00	\$0.00	0%
UTILITIES	61202-52100	\$38,237.65	\$38,839.39	\$40,000.00	\$40,000.00	\$0.00	0%
MAINTENANCE	61202-52400	\$61,748.01	\$61,597.11	\$50,000.00	\$70,000.00	\$20,000.00	40%
STORMWATER SERVICES	61202-52405	\$5,455.25	\$106,499.37	\$80,000.00	\$100,000.00	\$20,000.00	25%
CONTRACTUAL ALLOWANCES	61202-55810	\$1,547.36	\$2,222.49	\$10,000.00	\$5,000.00	-\$5,000.00	-50%
Total Services & Supplies:		\$450,536.49	\$532,219.45	\$530,000.00	\$565,000.00	\$35,000.00	6.6%
Capital							
MAINS/MANHOLE SUPPLIES	61202-58405	\$52,398.29	\$37,656.04	\$80,000.00	\$50,000.00	-\$30,000.00	-37.5%
Total Capital:		\$52,398.29	\$37,656.04	\$80,000.00	\$50,000.00	-\$30,000.00	-37.5%
Total Expense Objects:		\$838,163.06	\$980,024.32	\$1,008,169.00	\$1,048,614.00	\$40,445.00	4%



Line Item Description

Line Item Summary

Sewer Division - Personnel

Account	Account Name	Description
51087	Working Foreman	Salary account for the Working Foreman
51094	Water/Sewer Maintenance Person	Salary account for four Water/Sewer Maintenance Persons
51309	Scheduled Overtime	Account used to pay for all sewer collection system related overtime labor expenses

Sewer Division – Expenses

Account	Account Name	Description
55810	Contractual Allowances	The following employee reimbursements are paid from this line item: license renewals, work boots, safety glasses, training expenses, and required continuing education classes
52100	Utilities	Utility costs for the sewer collection system pump stations including electric, natural gas, propane gas, heating oil, and SCADA communication lines. Pays for city cell phones
52400	Maintenance	Supplies and parts for maintaining the sewer pump stations and collection system. Pays for the repairs to sewer system maintenance equipment
52405	Stormwater Control	To repair sewer and stormwater system conflicts. Pays for either contracted services or supplies and materials to repair sewer collection structures
52000	Contractual Services	Services rendered by vendors hired on a contractual basis including but not limited to uniform service, traffic control, fleet GPS system, MIIA insurance claim deductibles, sewer main repairs and maintenance including root control
58405	Mains/Manhole Supplies	Supplies needed to maintain sewer stations and the sewer collection system
58900	Capital Improvements	Capital improvements of the sewer collection system using funds transferred from Retained Earnings
55300	Chemicals	Chemicals used to treat the water at the water treatment plants
58900	Capital Improvements	Capital improvements of the public water system using funds transferred from Retained Earnings



Sewer Enterprise - Treatment

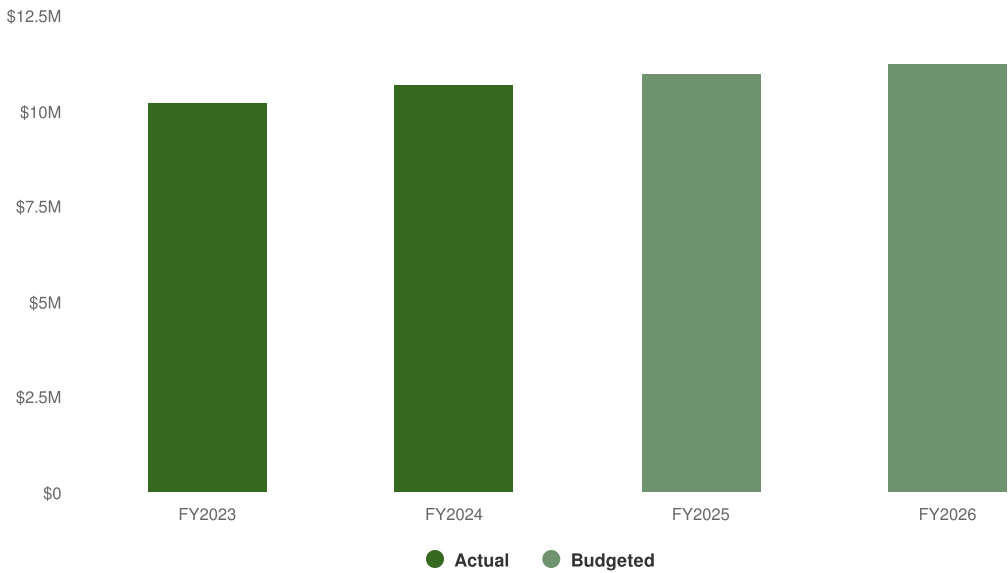


Ricardo Morales
Commissioner

Expenditures Summary

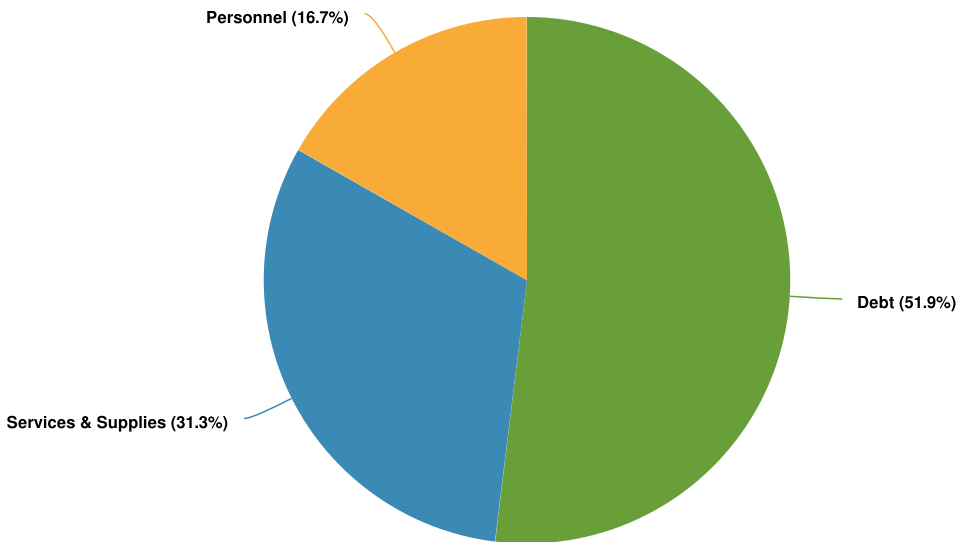
\$11,224,909 **\$247,800**
(2.26% vs. prior year)

Department of Public Utilities-Wastewater Proposed and Historical Budget vs. Actual

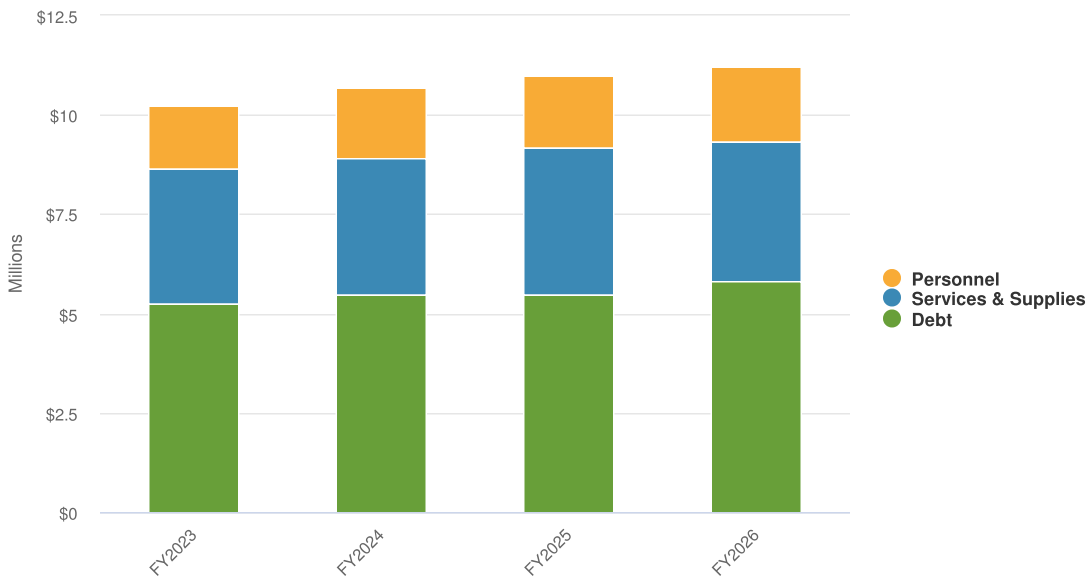


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects							



Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel							
COMM OF PUBLIC UTILITIES	61203-51008	\$27,851.09	\$30,120.99	\$31,055.00	\$33,260.00	\$2,205.00	7.1%
CITY ENGINEER	61203-51040	\$16,257.72	\$22,182.23	\$23,292.00	\$24,457.00	\$1,165.00	5%
SEWER SUPERINTENDENT	61203-51048	\$78,035.39	\$84,253.71	\$88,860.00	\$91,526.00	\$2,666.00	3%
ADMINISTRATIVE ASSISTANT	61203-51081	\$23,426.29	\$24,518.18	\$25,858.00	\$26,634.00	\$776.00	3%
WORKING FOREMAN WMR	61203-51089	\$61,109.08	\$64,700.24	\$68,237.00	\$70,284.00	\$2,047.00	3%
SR CIVIL ENGINEER	61203-51090	\$35,400.37	\$37,050.02	\$39,075.00	\$40,247.00	\$1,172.00	3%
CHEMIST	61203-51091	\$70,800.58	\$74,099.40	\$78,150.00	\$80,495.00	\$2,345.00	3%
GIS COORDINATOR	61203-51095	\$35,942.93	\$37,050.08	\$39,075.00	\$40,247.00	\$1,172.00	3%
WATER MACH REPAIRMAN	61203-51097	\$140,336.15	\$186,360.31	\$192,082.00	\$197,844.00	\$5,762.00	3%
LAB TECHNICIAN	61203-51112	\$103,008.05	\$107,425.40	\$112,946.00	\$116,334.00	\$3,388.00	3%
CHIEF TPO	61203-51115	\$63,535.99	\$66,479.34	\$70,113.00	\$72,216.00	\$2,103.00	3%
BUSINESS MANAGER	61203-51118	\$21,098.49	\$22,681.43	\$23,816.00	\$23,850.00	\$34.00	0.1%
HEAD TPO	61203-51129	\$524,184.75	\$544,310.48	\$640,299.00	\$659,508.00	\$19,209.00	3%
TPO SHIFT	61203-51132	\$120,189.22	\$222,181.77	\$171,845.00	\$177,000.00	\$5,155.00	3%
ELECTRICIANS	61203-51182	\$13,446.26	\$13,188.89	\$65,000.00	\$66,950.00	\$1,950.00	3%
SEASONAL LABOR	61203-51201	\$1,767.26	\$36,751.00	\$30,000.00	\$30,000.00	\$0.00	0%
DEPUTY COMMISSIONER	61203-51209	\$0.00	\$0.00		\$29,000.00	\$29,000.00	N/A
SCHEDULED OVERTIME	61203-51309	\$243,157.66	\$190,680.55	\$100,000.00	\$100,000.00	\$0.00	0%
Total Personnel:		\$1,579,547.28	\$1,764,034.02	\$1,799,703.00	\$1,879,852.00	\$80,149.00	4.5%
Services & Supplies							
CONTRACTUAL SERVICES	61203-52000	\$89,901.59	\$78,969.51	\$80,000.00	\$120,000.00	\$40,000.00	50%
UTILITIES	61203-52100	\$1,023,297.32	\$920,490.09	\$1,200,000.00	\$1,050,000.00	-\$150,000.00	-12.5%
CHEMICAL PROCESS	61203-52395	\$679,364.82	\$936,755.00	\$900,000.00	\$800,000.00	-\$100,000.00	-11.1%
MAINTENANCE	61203-52400	\$273,718.14	\$346,274.11	\$330,000.00	\$350,000.00	\$20,000.00	6.1%



Name	Account ID	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
SLUDGE HANDLING	61203-52903	\$1,169,147.52	\$968,267.35	\$1,000,000.00	\$1,000,000.00	\$0.00	0%
PROFESSIONAL SERVICES	61203-53027	\$127,209.75	\$145,879.03	\$130,000.00	\$150,000.00	\$20,000.00	15.4%
SUPPLIES	61203-54227	\$39,357.80	\$38,534.48	\$30,000.00	\$30,000.00	\$0.00	0%
CONTRACTUAL ALLOWANCES	61203-55810	\$4,990.55	\$9,759.45	\$15,000.00	\$15,000.00	\$0.00	0%
Total Services & Supplies:		\$3,406,987.49	\$3,444,929.02	\$3,685,000.00	\$3,515,000.00	-\$170,000.00	-4.6%
Debt							
LONG TERM DEBT PRINCIPAL	61203-59100	\$3,125,767.19	\$3,457,204.39	\$3,648,570.00	\$3,952,843.00	\$304,273.00	8.3%
LONG TERM DEBT INTEREST	61203-59150	\$993,794.15	\$1,046,777.11	\$1,026,490.00	\$966,066.00	-\$60,424.00	-5.9%
SHORT TERM DEBT INTEREST	61203-59155	\$42,773.00	\$50,641.86	\$50,000.00	\$50,000.00	\$0.00	0%
DEBT ISSUANCE COSTS	61203-59160	\$166,707.54	\$109,740.44	\$15,000.00	\$150,000.00	\$135,000.00	900%
ALLOCATION TO GEN FUND	61203-59603	\$906,709.00	\$819,642.00	\$752,346.00	\$711,148.00	-\$41,198.00	-5.5%
Total Debt:		\$5,235,750.88	\$5,484,005.80	\$5,492,406.00	\$5,830,057.00	\$337,651.00	6.1%
Total Expense Objects:		\$10,222,285.65	\$10,692,968.84	\$10,977,109.00	\$11,224,909.00	\$247,800.00	2.3%



Line Item Description

Wastewater Division - Personnel

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
51008	Comm. of Public Utilities	Salary for the Commissioner of Public Utilities (.25)
New	Business Manager	Salary for the Business Manager (.25)
51040	City Engineer	Salary for the City Engineer (.25)
51048	Sewer Superintendent	Salary account for the Sewer Superintendent
51081	Administrative Assistant	Salary account for the Administrative Assistant (.50)
51089	Working Foreman WMR	Salary account for the Working Foreman for the Water Machinery Repairmen
51090	Senior Civil Engineer	Salary account for the Senior Civil Engineer (.50)
51091	Chemist	Salary account for the Chemist
51095	GIS Coordinator	Salary account for the GIS Coordinator (.50)
51097	Water Machinery Repairman	Salary account for four Water Machinery Repairmen
51112	Lab Technician	Salary account for the two Lab Technicians
51115	Chief TPO	Salary account for the Chief Treatment Plant Operator
51129	Head TPO	Salary account for eight Head Treatment Plant Operators
51132	TPO Shift	Salary account for four Treatment Plant Operators
51133	Head TPO-Float Shift	Salary account for the Head Treatment Plant Operators
51177	Senior Clerk Typist	Salary account for the Senior Clerk Typist (This position has been eliminated beginning in FY19)
51182	Electrician	Salary account for the electrician position
51201	Seasonal Labor	Up to four summer Seasonal Laborers
51309	Scheduled Overtime	All wastewater plant related overtime labor expenses

Wastewater Division - Expenses

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
55801	Contractual Allowances	The following employee reimbursements are paid from this line item: license renewals, work boots, safety glasses, training expenses, and required continuing education classes
52100	Utilities	Utility costs for the wastewater treatment plant including electric, heating oil, and gasoline
52395	Chemical Process	Chemicals used at the plant including laboratory chemicals, supplies, and testing
52400	Maintenance	Hardware supplies and equipment used to run the wastewater treatment. Pays for vendors/contractors for maintenance work needed for the plant and contracted equipment/vehicle repairs
52903	Sludge	Contracted sludge removal and disposal
52000	Contracted Services	Services rendered by vendors hired on a contractual basis including but not limited to uniform service, water/sewer billing, water testing, SCADA system support, trash collection, SCADA communication lines, phone, lease on copiers, electrical repairs, and fleet GPS systems
53027	Professional Services	Professional engineering services related to the wastewater treatment plant and sewer collection system
54227	Supplies	Office supplies, medical supplies for first aid kits, welding supplies, specialized forms, time cards, and printer supplies
58900	Capital Improvements	Capital improvements of the wastewater treatment plant using funds transferred from Retained Earnings
58550	Acquisition of Equipment	Replacement vehicles and/or wastewater system equipment
59100	Maturing Debt	Debt principal payment for Wastewater Enterprise projects
59150	Interest of Debt	Debt interest payment for Wastewater Enterprise projects
59160	Debt Issuance Costs	Legal fees associated with financial management of Wastewater Enterprise capital projects
59603	Allocation to General Fund	Reimburses the General Fund for services provided to the Wastewater Enterprise





Emergency Management

Thomas Sammons

Fire Chief

Mission Statement

The mission of Pittsfield Emergency Management is to promote and maintain public health and safety by preparing its citizens, local businesses, and local emergency response personnel for all-hazards emergency situations.

Department Description

The department accomplishes its mission through the development of a comprehensive community program which includes an all-hazards emergency response plan, conducting training exercises on the plan, and providing safety educational programs to the general public.

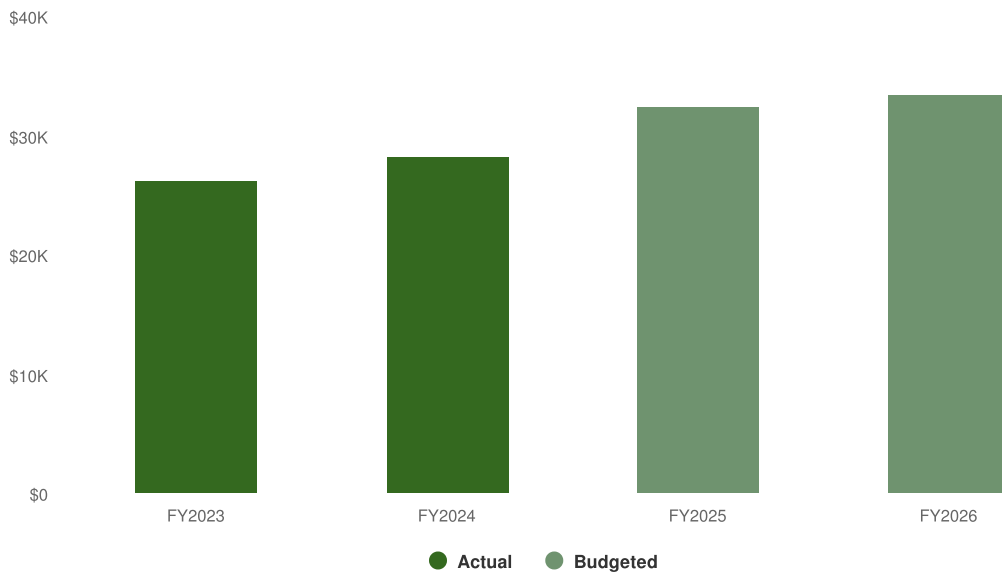
New Spending and Programs

There is no new spending or programming in Emergency Management in fiscal year 2023.

Expenditures Summary

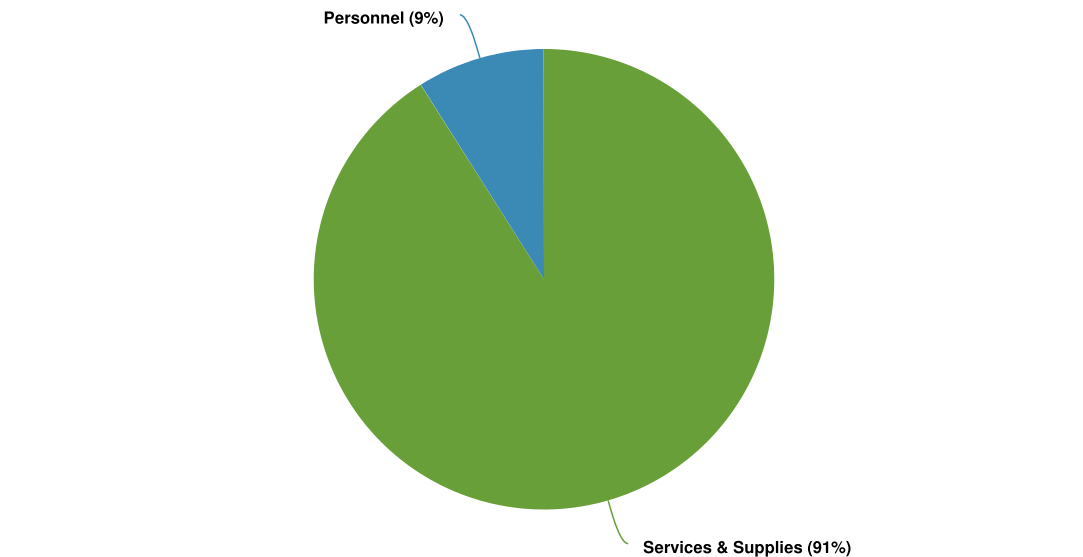
\$33,400 **\$900**
(2.77% vs. prior year)

Emergency Management Proposed and Historical Budget vs. Actual

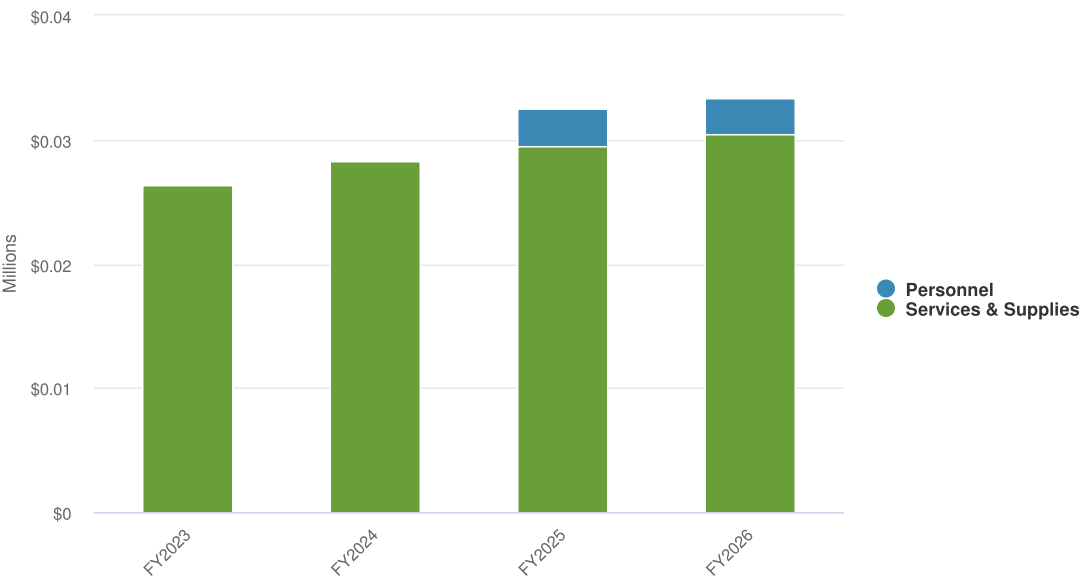


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
Emergency Management								
DIRECTOR EMERGENCY MGT	01027-51005	\$0		\$0	\$3,000	\$3,000	\$0	0%
Total Emergency Management:		\$0		\$0	\$3,000	\$3,000	\$0	0%
Total Personnel:		\$0		\$0	\$3,000	\$3,000	\$0	0%
Services & Supplies								
Emergency Management								
CODERED	01027-53017	\$23,000	\$25,121	\$26,002	\$26,100	\$27,000	\$900	3.4%
EDUCATION & TRAINING	01027-53018	\$408	\$294	\$100	\$500	\$500	\$0	0%
SUPPLIES	01027-54227	\$86	\$0	\$0	\$100	\$100	\$0	0%
EMERGENCY OPERATING CTR	01027-57809	\$2,461	\$870	\$2,195	\$2,800	\$2,800	\$0	0%
Total Emergency Management:		\$25,955	\$26,286	\$28,297	\$29,500	\$30,400	\$900	3.1%
Total Services & Supplies:		\$25,955	\$26,286	\$28,297	\$29,500	\$30,400	\$900	3.1%
Total Expense Objects:		\$25,955	\$26,286	\$28,297	\$32,500	\$33,400	\$900	2.8%

Line Item Description

Expenses

Account	Account Name	Description
53017	CodeRED	Annual cost of CodeRED, the City of Pittsfield's Emergency Notification System. Using a combination of internet technologies, this system can notify the general public of pending emergencies, public health issues, and other community problems over the land-line telephone system, computers and cell phone technologies.
53018	Education & Training	Emergency Management training programs
54227	Office Supplies	Annual purchase of office supplies used specifically for Emergency Management purposes. (Comprehensive Emergency Management Plan updates & SARA Title II records retention)
57809	Emergency Operations Center	Annual maintenance of radio and computer equipment which would be used in the establishment of City's Emergency Operations Center during times of disaster
51186	Commission Clerk	Salary account for the Airport Commission meeting minutes processing and summary



Finance & Administration

Matthew M. Kerwood
Finance Director/Treasurer

Mission Statement

The mission of the Finance and Administration Department is to provide the financial management of all City funds and maintain the fiscal integrity of the City.

Department Description

The Finance and Administration Department is responsible for: budget management, obtaining financing for capital requirements, financial analysis and reporting, managing the City's investment portfolio, revenue management, payroll, accounts payable. The department encompasses the duties and functions of the following divisions: Collector of Taxes, Treasurer, Accounting, Purchasing, and Assessors.

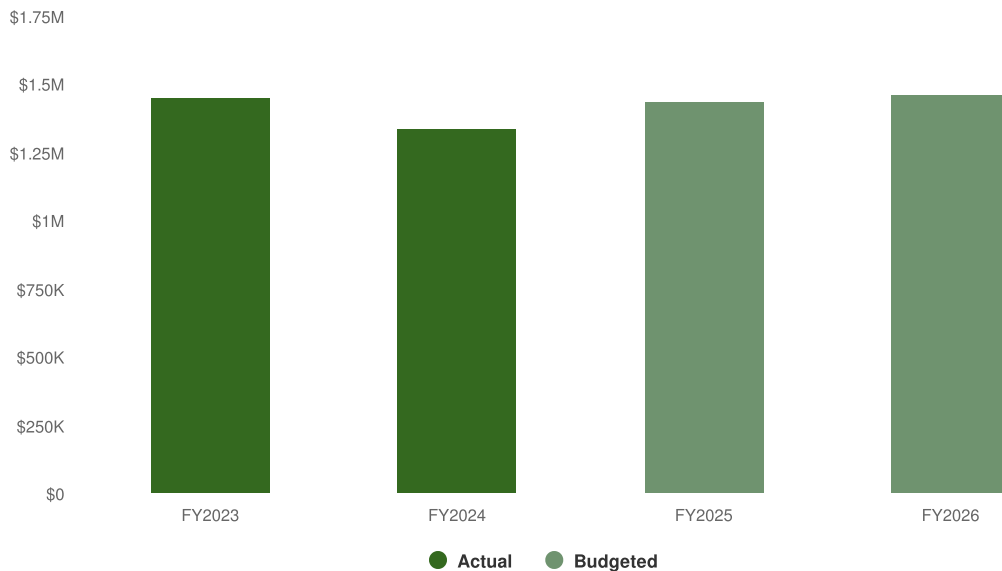
New Spending and Programs

There are no new programs for fiscal year 2026.

Expenditures Summary

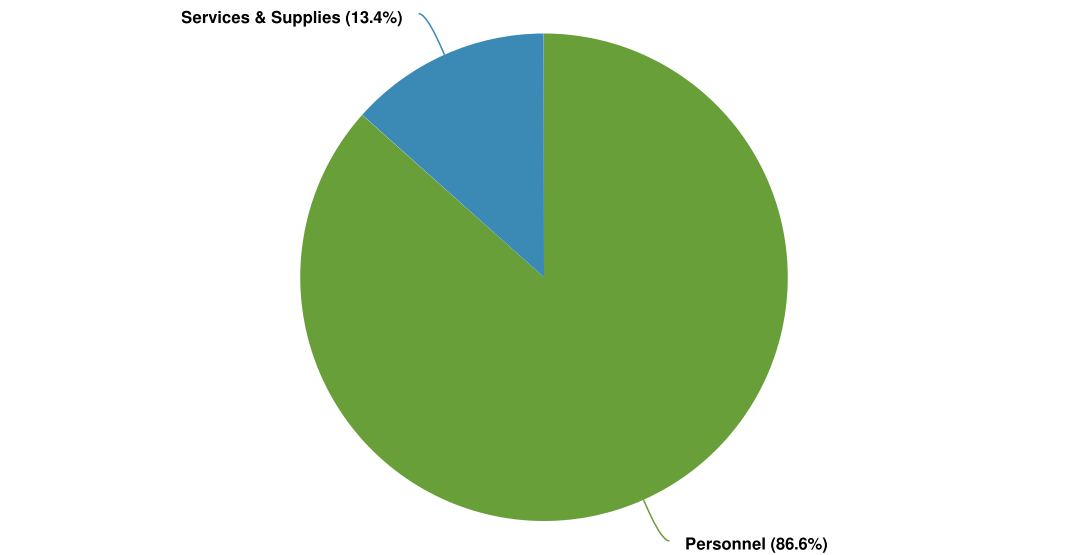
\$1,464,382 **\$29,002**
(2.02% vs. prior year)

Finance & Administration Proposed and Historical Budget vs. Actual

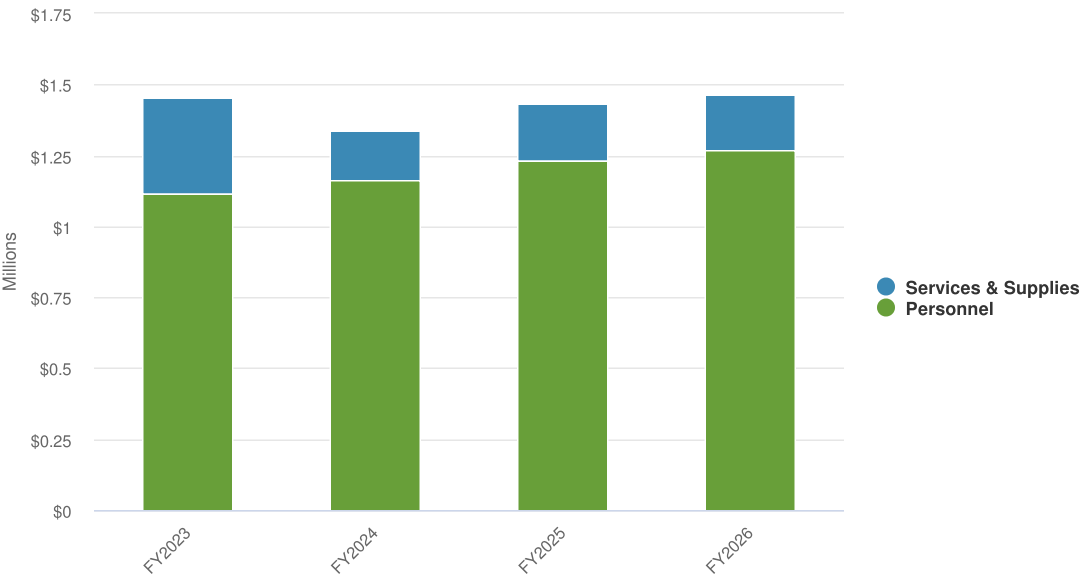


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
Finance & Administra								
CITY ACCOUNTANT	01121-51033	\$73,143	\$71,005	\$78,919	\$83,060	\$87,398	\$4,338	5.2%
ADMIN ASSISTANT	01121-51050	\$32,796	\$26,823	\$34,447	\$36,017	\$38,461	\$2,444	6.8%
ASSESSOR	01121-51054	\$71,050	\$62,882	\$73,331	\$76,998	\$79,385	\$2,387	3.1%
TREASURER	01121-51055	\$98,818	\$106,229	\$114,329	\$117,875	\$125,626	\$7,751	6.6%
TAX COLLECTOR	01121-51056	\$72,078	\$77,484	\$83,799	\$87,982	\$92,584	\$4,602	5.2%
ASSISTANT TREASURER	01121-51060	\$49,964	\$53,007	\$55,476	\$56,309	\$61,782	\$5,473	9.7%
ASSISTANT TAX COLLECTOR	01121-51062	\$43,627	\$46,283	\$48,441	\$49,167	\$47,700	-\$1,467	-3%
PURCHASING AGENT	01121-51063	\$73,518	\$79,032	\$85,473	\$89,747	\$94,434	\$4,687	5.2%
DEPUTY PURCHASING AGENT	01121-51068	\$44,579	\$47,922	\$51,636	\$53,441	\$57,574	\$4,133	7.7%
HEAD CLERK	01121-51085	\$26,637	\$33,965	\$38,600	\$40,146	\$38,461	-\$1,685	-4.2%
ACCT CLERK-ASSESSOR	01121-51086	\$43,627	\$42,543	\$47,143	\$49,167	\$51,016	\$1,849	3.8%
CHIEF ASSESSOR	01121-51107	\$84,478	\$86,940	\$93,778	\$96,374	\$101,408	\$5,034	5.2%
BUYER	01121-51109	\$37,470	\$39,591	\$42,653	\$44,146	\$45,864	\$1,718	3.9%
PAYROLL SPECIALIST	01121-51143	\$36,116	\$39,258	\$41,462	\$42,083	\$48,859	\$6,776	16.1%
ASSISTANT ACCOUNTANT	01121-51144	\$51,338	\$73,627	\$47,133	\$56,309	\$52,502	-\$3,807	-6.8%
BENEFITS ANALYST	01121-51146	\$54,346	\$54,465	\$62,994	\$57,857	\$53,946	-\$3,911	-6.8%
PRINCIPAL CLERK	01121-51148	\$55,621	\$65,081	\$61,515	\$74,015	\$76,920	\$2,905	3.9%
ACCOUNTS PAYABLE SPECIALIST	01121-51155	\$51,717	\$78,432	\$70,051	\$83,634	\$76,001	-\$7,633	-9.1%
SR CLERK - TREASURERS	01121-51161	\$32,713	\$31,917	\$29,939	\$35,053	\$38,461	\$3,408	9.7%
TEMPORARY LABOR	01121-51205	\$11,896	\$0	\$0	\$0	\$0	\$0	0%
Total Finance & Administra:		\$1,045,530	\$1,116,484	\$1,161,118	\$1,229,380	\$1,268,382	\$39,002	3.2%
Total Personnel:		\$1,045,530	\$1,116,484	\$1,161,118	\$1,229,380	\$1,268,382	\$39,002	3.2%
Services & Supplies								
Finance & Administra								
OFFICE EQUIPMENT MAINTENANCE	01121-52404	\$14,903	\$17,648	\$17,476	\$20,000	\$20,000	\$0	0%



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
TAX COLLECTION SERVICES	01121-53000	\$73,131	\$69,104	\$77,401	\$70,000	\$70,000	\$0	0%
REVALUATION	01121-53025	\$89,997	\$221,915	\$57,613	\$90,000	\$80,000	-\$10,000	-11.1%
ADVERTISING/MARKETING	01121-53408	\$3,678	\$5,213	\$5,147	\$6,000	\$6,000	\$0	0%
SUPPLIES	01121-54227	\$22,302	\$22,312	\$19,583	\$20,000	\$20,000	\$0	0%
Total Finance & Administra:		\$204,011	\$336,191	\$177,219	\$206,000	\$196,000	-\$10,000	-4.9%
Total Services & Supplies:		\$204,011	\$336,191	\$177,219	\$206,000	\$196,000	-\$10,000	-4.9%
Total Expense Objects:		\$1,249,541	\$1,452,675	\$1,338,337	\$1,435,380	\$1,464,382	\$29,002	2%



Line Item Description

Personnel

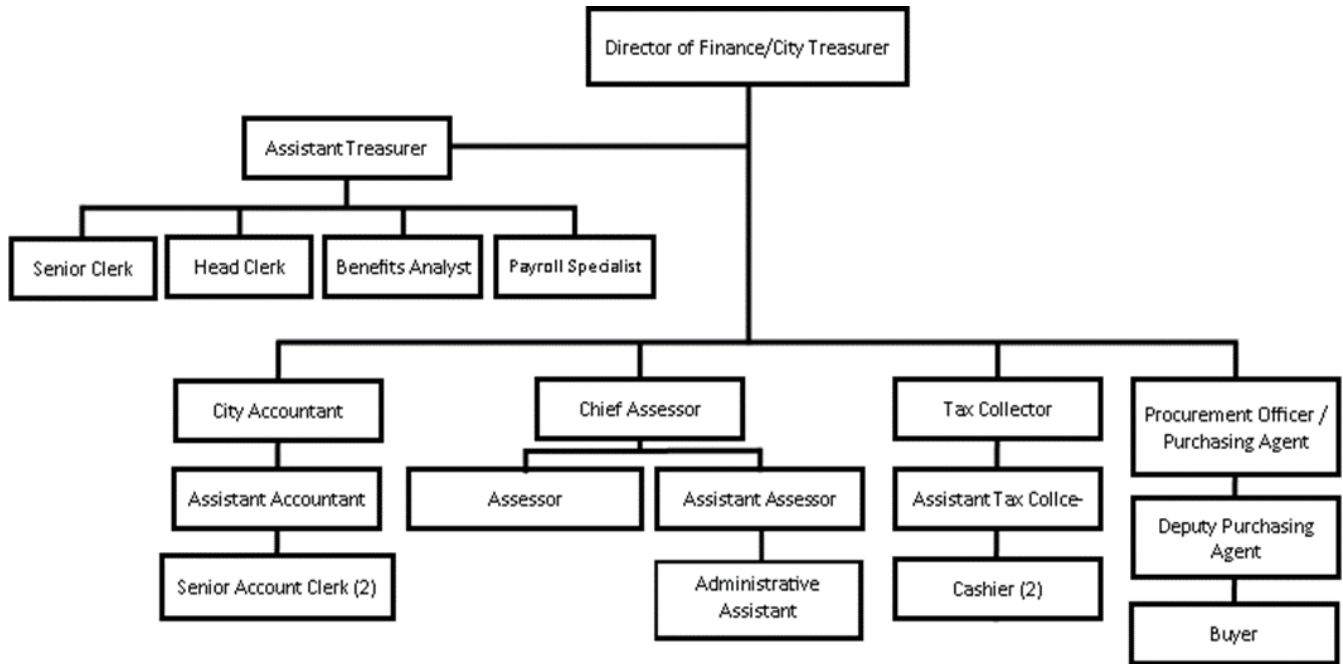
<i>Account</i>	<i>Account Name</i>	<i>Description</i>
51033	City Accountant	Salary account for the City Accountant
51050	Administrative Assistant	Salary account for the Administrative Assistant in the Assessor's Office
51054	Assessors	Salary account for the Assessor
51055	Treasurer	Salary account for the Finance Director/Treasurer
51056	Tax Collector	Salary account for the Tax Collector
51060	Assistant Treasurer	Salary account for the Assistant Treasurer
51062	Assistant Tax Collector	Salary account for the Assistant Tax Collector
51063	Purchasing Agent	Salary account for the Purchasing Agent
51068	Assistant Purchasing Agent	Salary account for the Assistant Purchasing Agent
51085	Head Clerk	Salary account for Head Clerk position in the Treasurer's Office
51086	Assistant Assessor	Salary account for the Assistant Assessor
51107	Chief Assessor	Salary account for the Chief Assessor
51109	Buyer	Salary account for the buyer position within the Purchasing Office
51143	Payroll Specialist	Salary account for the Payroll specialist position within the Treasurer's Office
51144	Assistant Accountant	Salary account for the Junior Accountant position with the Accounting Office
51146	Benefits Analyst	Salary account for the Benefits Analyst position within the Treasurer's Office
51148	Administrative Clerk-Tax	Salary account for the two cashier clerk positions within the Tax Collector's Office
51155	Accounts Payable Specialist	Salary account for the the two accounts payable specialist positions with the Accounting Office.
51161	Administrative Clerk-Treasurers	Salary account for the one clerk position within the Treasurer's Office

Expenses

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
53000	Tax Collection Services	Activities associated with the collection of taxes, such as the printing and mailing of the tax bills by our vendor
52404	Office Equipment Maintenance	Copier leases, printers & maintenance/supplies for the five departments within Finance & Administration
53025	Revaluation	Utilized for both the full and mini real estate revaluations that are required by the Department of Revenue
53408	Advertising/Marketing	Legal ads to post tax title takings and bid openings, filings at the Registry of Deeds, etc.
54227	Supplies	Purchase of supplies for the five departments within Finance & Administration, including payroll and accounts payable checks, W-2's, and general office supplies



Organizational Chart



Goal #1: Diversify the City's Investment portfolio to maximize its investment revenue

Objective: Continue to work with an investment advisor to expand the City's investment portfolio to increase interest earned revenue for both the General Fund and Stabilization Accounts

Performance Measure: A minimum of 3% growth in total investment interest revenue

Goal #2: Maintain a Free Cash certification above \$8 million

Objective: Maintain a Free Cash annual certification of above \$8 million.

Performance Measure: The Department of Revenue will certify the City's Fiscal Year 2026 Free Cash amount above \$8 million.

Maintain a Tax Collection Rate above 97%

Objective: Maintain a Tax Collection rate of above 97%.

Performance Measure: The City's Fiscal Year 2026 Tax Collection rate will be above 97%



Fire Department

Thomas Sammons

Chief

Mission Statement

The mission of the Pittsfield Fire department is to protect the lives and property of the citizens and visitors of Pittsfield from fire and other dangers, while providing them with a high quality of emergency and life safety services. We also provide emergency medical services in cooperation with private ambulance services within our community on a 24-hour-a-day basis.

In addition, we provide inspection and code enforcement, plans review, issue permits, fire prevention, school fire safety, senior fire safety, fire drills, fire education, and perform remedial actions at hazardous incidents, maintaining High-Angle Rescue Teams, Trench Rescue and Confined Space Entry Rescue Teams, Dive Team and Fire Investigation Units, Hazardous Materials Emergency Response as well as provide mutual aid to our surrounding communities when requested.

Department Description

The department accomplishes its mission by providing emergency, 24-hour fire and hazard response as well as medical services in cooperation with a private ambulance service. In addition, the department performs inspections and code enforcement, reviews plans, issues permits, provides fire prevention education (including school-aged children and senior fire safety and fire drills), performs remedial actions at hazardous incidents, maintains High-Angle Rescue Teams, Trench Rescue and Confined Space Entry Rescue Teams, Fire Investigation Units, Hazardous Materials Emergency Response and a Mobile Radio Communications unit, and provides mutual aid to our surrounding communities when requested.

New Spending and Programs

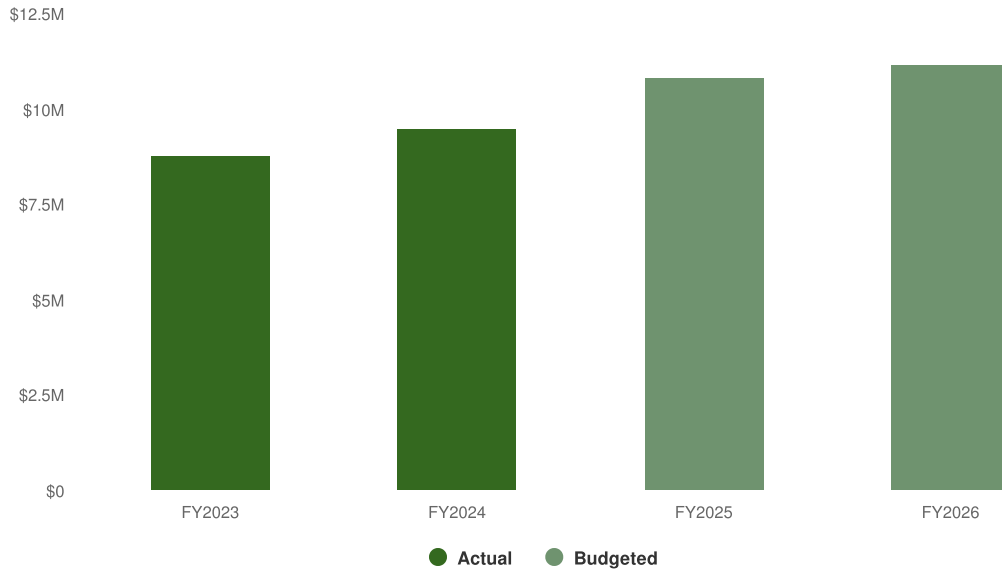
There is no new spending or programming in the Fire Department in fiscal year 2023.



Expenditures Summary

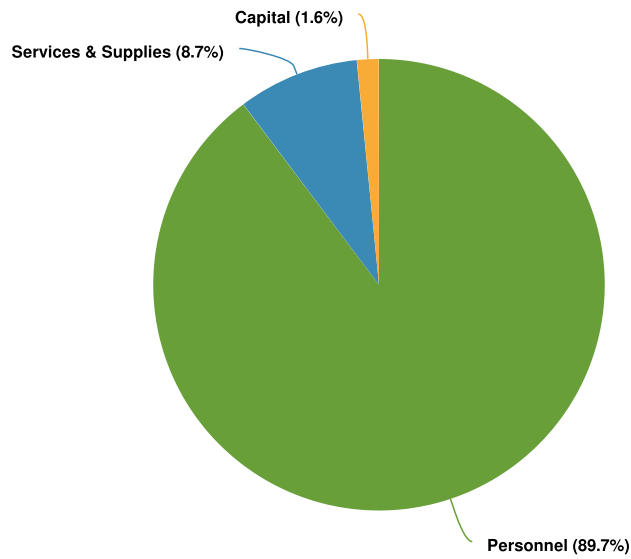
\$11,173,131 **\$359,266**
(3.32% vs. prior year)

Fire Department Proposed and Historical Budget vs. Actual

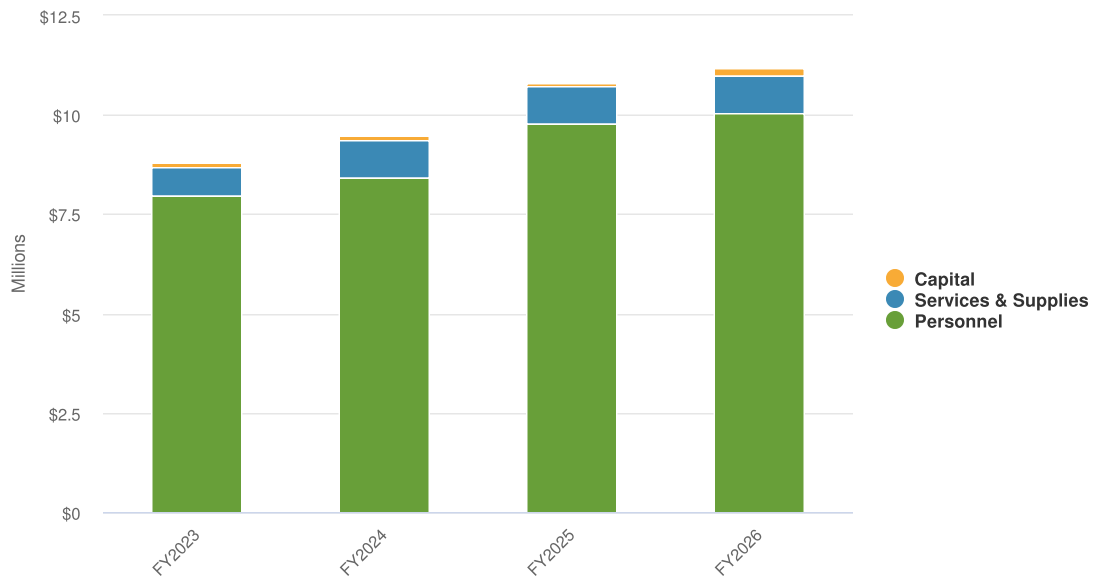


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								
Personnel								
FIRE CHIEF	01180-51014	\$123,206.98	\$130,081.15	\$145,385.26	\$145,316.00	\$162,000.00	\$16,684.00	11.5%
DEPUTY FIRE CHIEF	01180-51028	\$435,471.84	\$468,183.36	\$576,098.84	\$637,000.00	\$680,000.00	\$43,000.00	6.8%
FIRE CAPTAINS	01180-51029	\$852,435.84	\$946,822.42	\$1,007,045.89	\$1,344,519.00	\$1,354,412.00	\$9,893.00	0.7%
FIRE LIEUTENANTS	01180-51036	\$1,165,171.72	\$1,141,656.35	\$1,219,747.17	\$1,496,560.00	\$1,510,210.00	\$13,650.00	0.9%
FIRE FIGHTERS	01180-51077	\$3,810,638.53	\$4,200,955.19	\$4,417,372.49	\$5,292,829.00	\$5,319,829.00	\$27,000.00	0.5%
HEAD CLERK	01180-51085	\$24,972.44	\$26,152.51	\$34,535.29	\$36,422.00	\$39,500.00	\$3,078.00	8.5%
MASTER MECHANIC	01180-51106	\$80,643.79	\$76,781.83	\$72,794.01	\$80,467.00	\$87,000.00	\$6,533.00	8.1%
PRINCIPAL CLERK	01180-51145	\$31,058.95	\$37,023.81	\$38,748.85	\$40,866.00	\$43,000.00	\$2,134.00	5.2%
OFFICE MANAGER	01180-51169	\$57,014.53	\$62,245.12	\$65,145.34	\$68,706.00	\$71,000.00	\$2,294.00	3.3%
EMERGENCY APPARATUS STAFFING	01180-51301	\$44,224.90	\$47,804.57	\$42,717.97	\$30,000.00	\$35,000.00	\$5,000.00	16.7%
EMERGENCY MANNING	01180-51303	\$714,102.27	\$807,247.40	\$792,578.69	\$600,000.00	\$700,000.00	\$100,000.00	16.7%
ASSUMING ADD'L RESPONSE	01180-51401	\$14,725.00	\$7,850.00	\$11,975.00	\$20,000.00	\$25,000.00	\$5,000.00	25%
Total Personnel:		\$7,353,666.79	\$7,952,803.71	\$8,424,144.80	\$9,792,685.00	\$10,026,951.00	\$234,266.00	2.4%
Services & Supplies								
MAINTENANCE	01180-52400	\$17,205.36	\$12,474.91	\$15,657.18	\$18,000.00	\$18,000.00	\$0.00	0%
VEHICLE MAINTENANCE	01180-52500	\$278,569.15	\$301,112.51	\$416,750.20	\$250,000.00	\$300,000.00	\$50,000.00	20%
MEDICAL MAINTENANCE	01180-52505	\$14,063.70	\$13,509.02	\$12,598.13	\$17,000.00	\$17,000.00	\$0.00	0%
EDUCATION & TRAINING	01180-53018	\$21,260.34	\$156,952.20	\$234,684.69	\$300,000.00	\$300,000.00	\$0.00	0%
CONTRACTUAL SERVICES-COMMUN	01180-53400	\$43,213.32	\$50,358.96	\$51,103.43	\$86,180.00	\$86,180.00	\$0.00	0%
SPECIAL OPS TRAINING	01180-53801	\$77,877.35	\$75,153.85	\$83,884.37	\$115,000.00	\$115,000.00	\$0.00	0%
SUPPLIES	01180-54227	\$8,904.50	\$8,792.59	\$9,412.21	\$10,000.00	\$10,000.00	\$0.00	0%



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
UNIFORMS	01180-55000	\$116,307.58	\$118,150.27	\$122,928.99	\$125,000.00	\$125,000.00	\$0.00	0%
Total Services & Supplies:		\$577,401.30	\$736,504.31	\$947,019.20	\$921,180.00	\$971,180.00	\$50,000.00	5.4%
Capital								
EQUIPMENT	01180-58500	\$79,310.46	\$51,882.94	\$52,583.44	\$50,000.00	\$75,000.00	\$25,000.00	50%
EQUIPMENT REPLACEMENT	01180-58502	\$67,587.12	\$42,418.93	\$44,065.50	\$50,000.00	\$100,000.00	\$50,000.00	100%
Total Capital:		\$146,897.58	\$94,301.87	\$96,648.94	\$100,000.00	\$175,000.00	\$75,000.00	75%
Total Expense Objects:		\$8,077,965.67	\$8,783,609.89	\$9,467,812.94	\$10,813,865.00	\$11,173,131.00	\$359,266.00	3.3%



Line item Description

Personnel

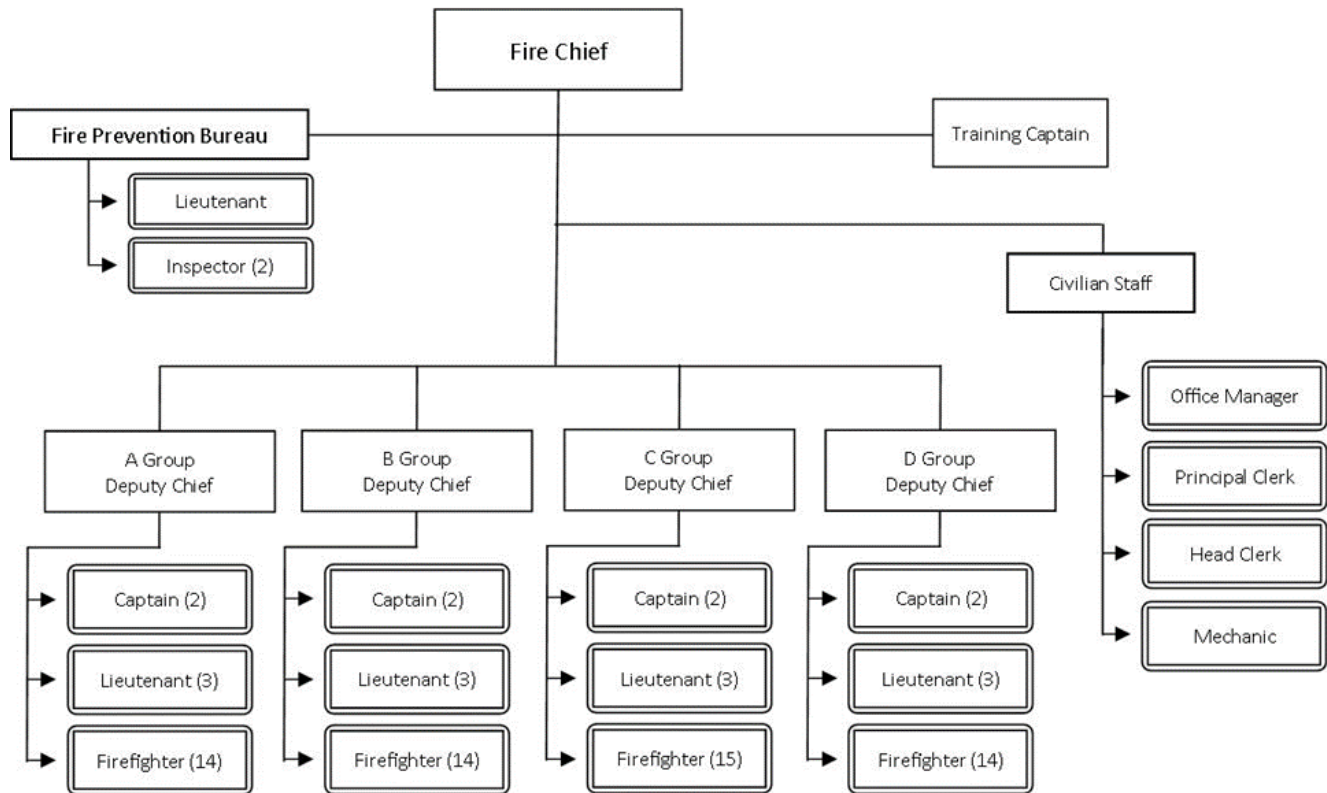
<i>Account</i>	<i>Account Name</i>	<i>Description</i>
51014	Fire Chief	Salary account for the Fire Chief
51028	Deputy Fire Chiefs	Salary account for the Deputy Fire Chiefs
51029	Fire Captains	Salary account for the Fire Captains
51036	Fire Lieutenants	Salary account for the Fire Lieutenants
51077	Fire Fighters	Salary account for Fire Fighters
51085	Head Clerk	Salary account for the Head Clerk
51106	Master Mechanic	Salary account for the Master Mechanic
51145	Principal Clerk	Salary account for the Principal Clerk
51169	Sr. Financial Office Manager	Salary account for the Sr. Financial Office Manager
53801	Special Operations Training	Overtime for HazMat Team members for training
51301	Emergency Apparatus Staffing	Supplemental payroll account for staff who are called in on an emergency basis to man reserve fire apparatus on greater alarm fires
51303	Emergency Manning	Overtime to maintain our minimum staffing level of 18 personnel per shift
51401	Assuming Additional Response	Supplemental payroll account used for staff working out of grade

Expenses

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
55000	Uniforms	This account is used to fund uniforms and other items per contractual obligations.
52400	Maintenance	Cleaning supplies, paper towels, toilet paper at five fire stations
52500	Vehicle Maintenance	Expenses for vehicle maintenance
52505	Medical Maintenance	Medical supplies and annual service for Ventis Meters (approx. \$3,000)
53018	Education & Training	Training meetings throughout the year for the Fire Chief, Fire Investigation Unit, Technical Rescue Team and a contractual health club reimbursement of \$200 per employee, fitness stipend \$1500 per employee, tuition reimbursement \$2000 per employee.
53801	Special Operations Training	Supplies and expenses for the Arson Investigation team, the Technical Rescue, and the Dive Team. Mandatory annual training to maintain certification required for each member.
54227	Supplies	Office supplies, toner and printer supplies
58500	Equipment	Purchase of new equipment (e.g. hose, nozzles, jaws)
58502	Equipment Replacement	Replacement of broken equipment
53400	Contractual Services-Communication	Expenses related to internet, cell phones, security system, radio contract, photo copier lease and all of our annual service contracts.



Organizational Chart



Goal #1: Renovation updates for all (5) fire houses

Objective: To repair/replace all existing problems at all of the fire stations.

Performance Measure: To have a plan in effect that will cover all repairs necessary and a timeline in force addressing all the issues.

Goal #2: Continuing Education for all members of the Pittsfield Fire Department

Objective: To provide every employee with the necessary and sometimes mandated continuing education to keep our members up to date with the constant changes within the fire services.

Performance Measure: To continue the license and certifications required for all employees.



Goal #3: Vehicle Maintenance Plan

Objective: To continue with the current plan of upgrading our aging fleet

Performance Measure: To have our fleet evaluated and continue to have a plan in force to be able to obtain quotes necessary to repair/order new vehicles as necessary.

Goal #4: Maintain Health & Safety for All Members

Objective: Cancer is one of the #1 fact firefighters face every day while doing their job. Preventive care is essential, we need to continue to provide the educational, and equipment needed to protect our members. Continue to promote health/Wellness initiatives.

Performance Measure: Cancer Screenings done annually.



Health Department

Andy Cambi

Director

Mission Statement

The mission of the Health Department is to protect and improve the health and quality of life of Pittsfield residents and visitors through the implementation of disease prevention programs, health promotion, public outreach, education as well as the promulgation and enforcement of all applicable health department, City, State, and Federal Regulations.

Department Description

The Health Department performs a number of tasks vital to the health of City residents and visitors, including:

- Inspecting and permitting businesses that provide certain services to the public to ensure compliance with sanitary codes (e.g. camp grounds, hotels/motels, body art practitioners, public swimming pools, restaurants, etc.),
- Inspecting housing units for compliance with minimum standards for habitation,
- Responding to complaints of public health nuisances,
- Witnessing percolation tests and soil evaluations,
- Testing water of public and semi-public swimming pools and beaches,
- Inspecting subsurface sewage disposal systems,
- Investigating both food borne and water borne illnesses,
- Permitting funeral directors and maintaining burial records,
- Planning and preparing the City of Pittsfield for myriad emergencies, and

Providing public health nursing services for communicable diseases case management, surveillance, and investigation

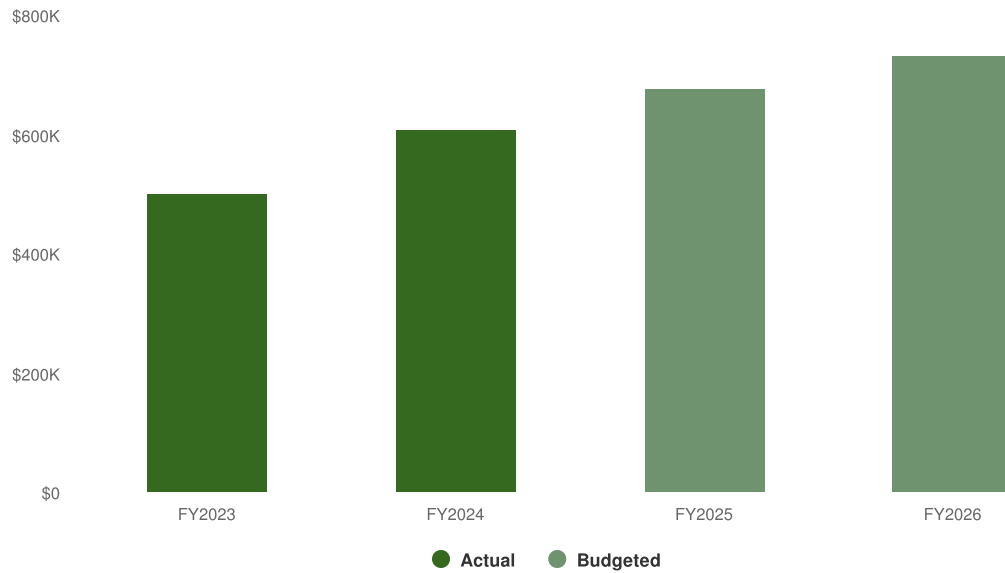
New Spending and Program



Expenditures Summary

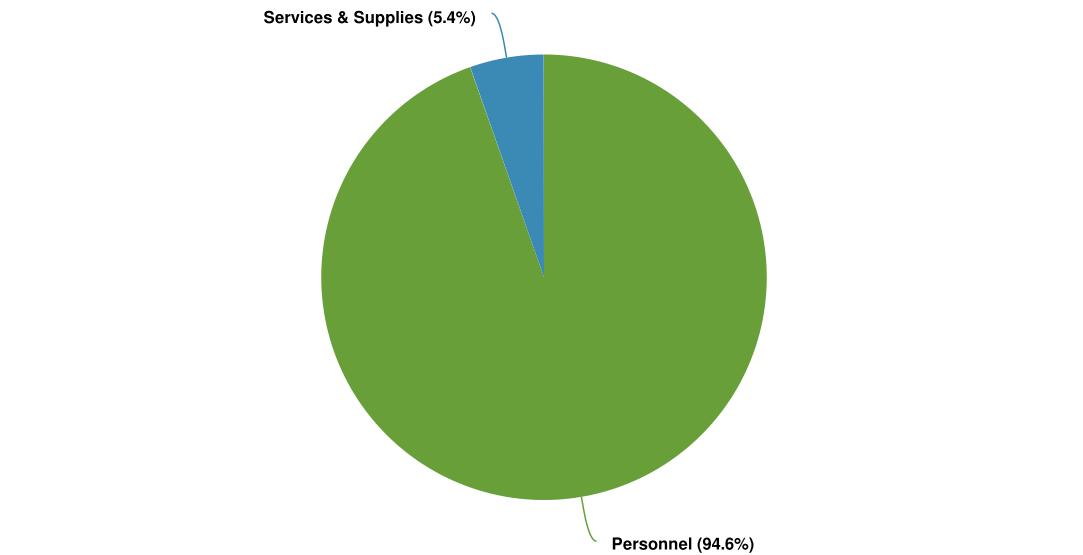
\$730,883 **\$54,982**
(8.13% vs. prior year)

Health Department Proposed and Historical Budget vs. Actual

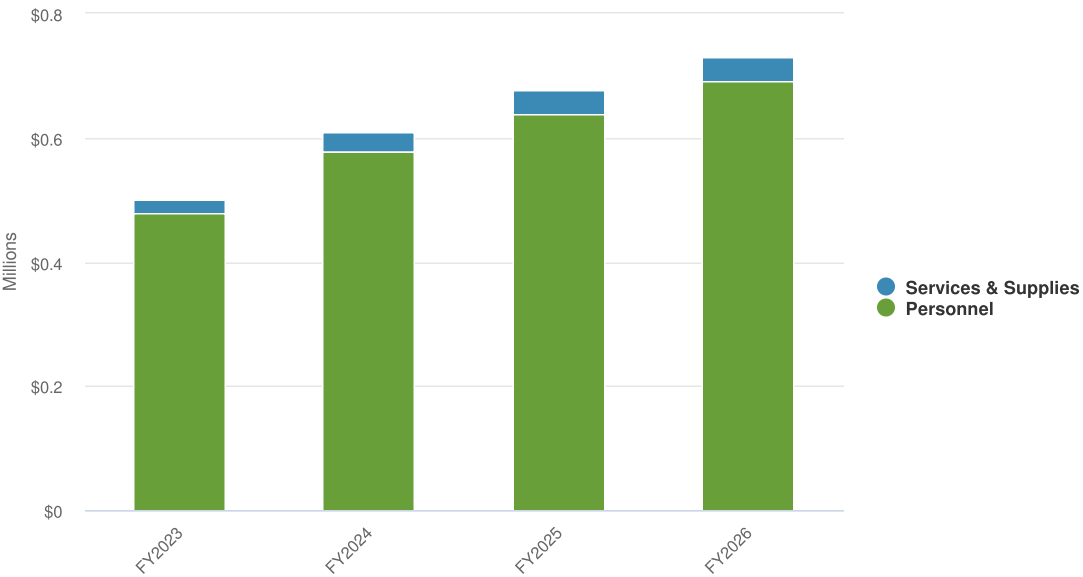


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
BOH DIRECTOR	01024-51003	\$91,051.11	\$85,251.76	\$90,127.96	\$92,922.00	\$99,426.00	\$6,504.00	7%
SENIOR SANITARIAN	01024-51038	\$40,187.13	\$60,529.06	\$64,700.33	\$66,410.00	\$68,403.00	\$1,993.00	3%
ANIMAL INSPECTOR	01024-51043	\$4,500.00	\$4,125.00	\$1,125.00	\$4,500.00	\$4,500.00	\$0.00	0%
SANITARIANS	01024-51052	\$75,357.08	\$93,991.55	\$98,948.57	\$102,513.00	\$107,159.00	\$4,646.00	4.5%
SR CODE ENFORCEMENT INSPECTOR	01024-51053	\$35,495.16	\$36,299.69	\$52,187.23	\$53,567.00	\$55,175.00	\$1,608.00	3%
NUISANCE CONTROL OFFICER	01024-51071	\$33,355.82	\$30,903.31	\$30,512.08	\$41,418.00	\$42,661.00	\$1,243.00	3%
OFFICE MANAGER	01024-51085	\$41,621.79	\$44,156.20	\$46,036.99	\$47,435.00	\$48,859.00	\$1,424.00	3%
LICENSED SOCIAL WORKER	01024-51119	\$0.00	\$31,625.00	\$76,807.56	\$80,800.00	\$86,456.00	\$5,656.00	7%
PUBLIC HEALTH NURSE	01024-51124	\$47,666.91	\$69,702.91	\$80,823.08	\$84,864.00	\$90,805.00	\$5,941.00	7%
ADMINISTRATIVE ASSISTANT	01024-51148	\$32,802.02	\$19,393.30	\$34,173.61	\$36,422.00	\$35,448.00	-\$974.00	-2.7%
COMMUNITY HEALTH WORKER	01024-51184	\$0.00			\$24,850.00	\$0.00	-\$24,850.00	-100%
BD OF HEALTH CLERK	01024-51186	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0%
COMMUNITY HEALTH WORKER	01024-51208			\$0.00		\$51,191.00	\$51,191.00	N/A
Total Personnel:		\$403,537.02	\$477,477.78	\$576,942.41	\$637,201.00	\$691,583.00	\$54,382.00	8.5%
Services & Supplies								
CONTRACTUAL SERVICES	01024-52000	\$4,650.00	\$1,650.00	\$3,862.50	\$3,000.00	\$3,000.00	\$0.00	0%
TELEPHONE	01024-52300	\$1,442.85	\$1,747.15	\$1,847.20	\$0.00	\$0.00	\$0.00	0%
OFFICE EQUIPMENT MAINTENANCE	01024-52404	\$2,575.56	\$2,653.24	\$3,419.51	\$3,500.00	\$3,500.00	\$0.00	0%
EDUCATION & TRAINING	01024-53018	\$3,667.54	\$5,272.62	\$326.03	\$4,500.00	\$5,000.00	\$500.00	11.1%
NUISANCE ABATEMENT	01024-53021	\$5,475.00	\$0.00	\$2,134.30	\$4,000.00	\$4,000.00	\$0.00	0%
CODE ENFORCEMENT	01024-53080	\$461.00	\$228.36	\$221.10	\$2,500.00	\$2,500.00	\$0.00	0%
MEDICAL SUPPLIES	01024-54205	\$7,696.87	\$6,403.57	\$16,147.47	\$15,000.00	\$15,000.00	\$0.00	0%
WATER TESTING	01024-54220	\$958.16	\$2,317.99	\$1,854.24	\$2,000.00	\$2,100.00	\$100.00	5%
SUPPLIES	01024-54227	\$1,777.31	\$1,704.50	\$1,342.09	\$2,500.00	\$2,500.00	\$0.00	0%



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
UNIFORMS	01024-55000	\$1,551.44	\$1,551.00	\$1,451.76	\$1,700.00	\$1,700.00	\$0.00	0%
Total Services & Supplies:		\$30,255.73	\$23,528.43	\$32,606.20	\$38,700.00	\$39,300.00	\$600.00	1.6%
Total Expense Objects:		\$433,792.75	\$501,006.21	\$609,548.61	\$675,901.00	\$730,883.00	\$54,982.00	8.1%

Line Item Description

Personnel

Account	Account Name	Description
51003	Director of Public Health	Salary account for the Director of Public Health
51038	Senior Sanitarian	Salary account for the full time senior sanitarian
51043	Animal Inspector	Salary account for the part time animal inspector
51052	Sanitarians	Salary account for the two full time sanitarians
51053	Code Enforcement Inspector	Salary account for the full time code enforcement inspector
51071	Nuisance Control Officer	Salary account for the full time nuisance control officer
51085	Office Manager	Salary account for the full time office manager
51124	Public Health Nurse Manager	Salary account for the part time nurse manager
51184	Licensed Social Worker	Salary account for the full-time licensed social worker
51119	Community Health Worker	Partial Salary account for the full-time community health worker
51148	Administrative Assistant	Salary account for the full-time Administrative Assistant
51186	Board of Health Clerk	Salary Account for stipends for the clerk at monthly Board of Health meetings

Expenses

Account	Account Name	Description
54220	Water Testing	Supplies for in-house, year-round bacterial analysis for public indoor/outdoor pools and beaches
55000	Uniform Allowance	Per S & P Union contract, four health inspectors receive a \$300 stipend annually.
52000	Contractual Services	Fees for licensed Soil Evaluator and per diem Public Health Nursing Services
52404	Office Equipment Maintenance	Photo copier monthly lease and maintenance
53018	Education & Training	Education and training for Board of Health members and Health Department staff
53021	Nuisance Abatement	Contracting with vendors to correct exterior property maintenance violations and securing properties when interested parties are non-compliant with correction orders
53080	Code Enforcement	Civil process services by Sheriff, Registry of Deeds filing; public notices of BOH orders, temporary housing for occupants affected by condemnation/orders to vacate when property owners are not compliant with alternative housing
54205	Medical Supplies	Flu clinic supplies and vaccine for city employees and public, AED equipment maintenance, screening supplies, rabies testing
54227	Supplies	Office, inspector equipment/supplies, technology equipment

Goal #1 Maintain a workforce that is up to date with training

Objective: To promote and advance the training and continuing education offerings to staff and board of health members, in order to increase skills and competencies in key functional areas.

Performance Measure: Will onboard all staff with a TRAIN Massachusetts account and attend HUB training and work towards meeting Massachusetts Department of Health workforce requirements. Staff will continue to work towards the standardization of department, guided by the Massachusetts Department of Public Health



Provide Public Flu & Covid Clinics that emphasis on quality over quantity

Objective: Work with medical line budget to provide efficient public vaccination clinics

Performance Measures: The Health Department will continue to host public clinics and ensure all resources are implemented.

Goal #3 Use code enforcement tools to bring properties through the receivership process

Objective: Bringing vacant and abandoned properties through the court system to appoint a receiver to rehabilitate the property.

Performance Measures: Code Enforcement Officer will identify viable abandoned properties to request the court to appoint a receiver to rehab the property instead of demolishing the property



Human Resources



Michael Taylor
Director

Mission Statement

The mission of the Human Resources Department (HR) is to support the City of Pittsfield's vision by promoting the concept that our employees are our most valuable resource and will be treated as such. The HR Department will recruit, develop, and retain a high performing workforce, while simultaneously recognizing and encouraging the value of diversity and championing professional growth. We shall further cultivate a healthy, safe, and productive work environment for all employees by anticipating and meeting the changing needs of our workforce.

Department Description

The Human Resources Department is committed to a broad range of personnel services and benefits designed to develop and maintain a high quality workforce, while also meeting the needs of our community for excellence in municipal services. HR serves as the official custodian for all municipal personnel records, and is ultimately responsible for managing the City's recruitment and onboarding processes, which often involves the maintenance of civil service requirements under Massachusetts General Law, Chapter 31.

In addition, the department is responsible for negotiating, drafting, and interpreting collective bargaining agreements, as well as drafting, implementing, and enforcing City policies such as but not limited to: Family & Medical Leave, Sexual Harassment and Workplace Violence, Equal Employment and Opportunity, Drug & Alcohol, Flexible Work Program, and Internet & Social Media policies.

The Human Resources Department also works to ensure compliance is maintained throughout other departments as it relates to collective bargaining agreements, public safety rules & regulations, and City Code, Chapter 16, Human Resources.

The Director serves as the coordinator for the Personnel Review Board. This board acts as an advisory board to the Mayor and City Council in connection with the creation of new positions and upgrades. The Director also serves as the ADA Coordinator for the City and facilitates resolutions to any complaints related to handicapped accessibility to City-owned buildings and property.

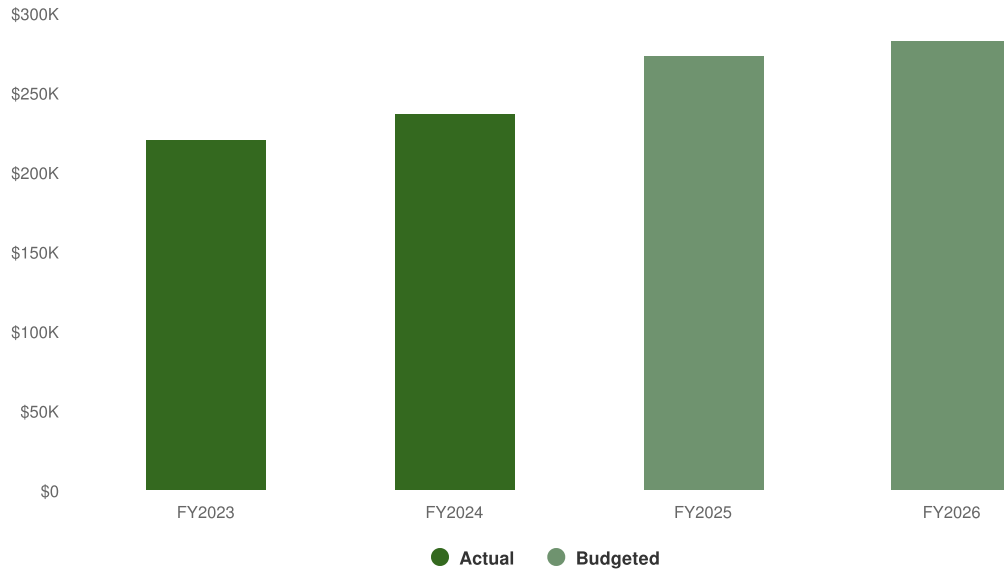
New Spending and Programs

There are no new spending or programs proposed for fiscal year 2024.

Expenditures Summary

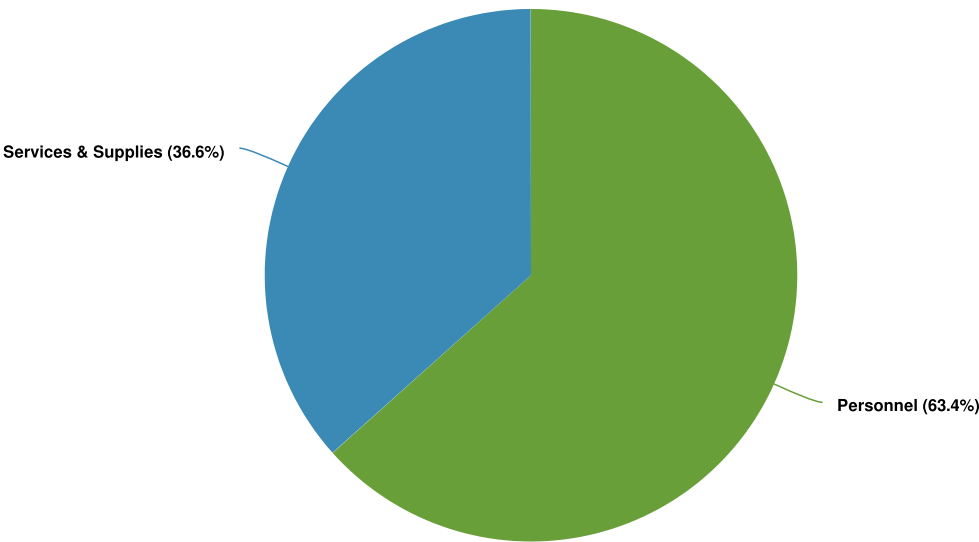
\$283,396 **\$10,022**
(3.67% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual

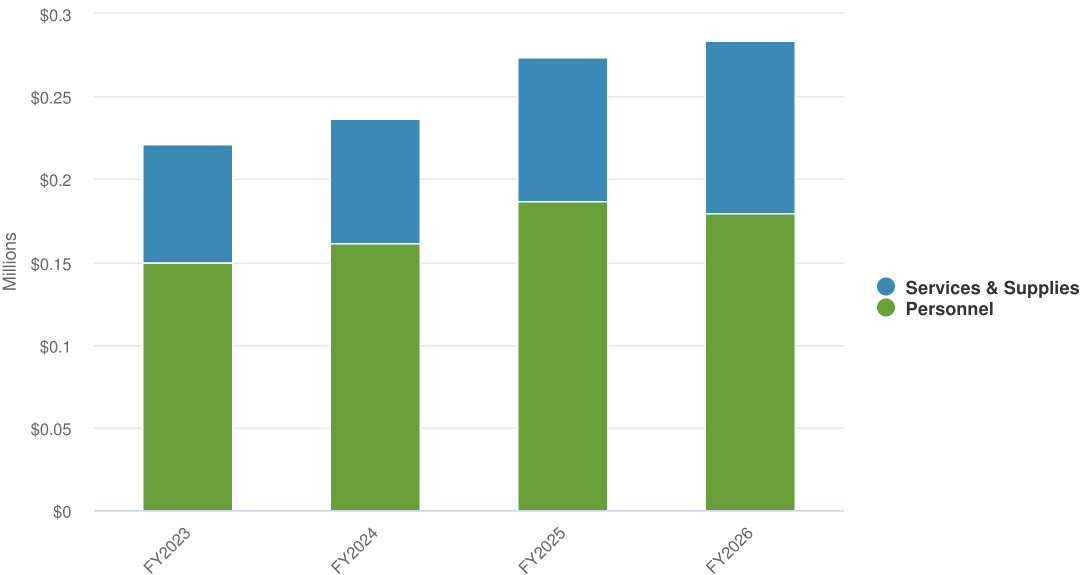


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
Human Resources								
HUMAN RESOURCES DIRECTOR	01111-51025	\$90,430	\$97,194	\$105,135	\$108,395	\$116,161	\$7,766	7.2%
HUMAN RESOURCE SPECIALIST	01111-51039	\$48,452	\$52,088	\$56,126	\$59,829	\$63,485	\$3,656	6.1%
STIPEND - LANGUAGE PROF	01111-51910				\$18,900		-\$18,900	N/A
Total Human Resources:		\$138,882	\$149,282	\$161,261	\$187,124	\$179,646	-\$7,478	-4%
Total Personnel:		\$138,882	\$149,282	\$161,261	\$187,124	\$179,646	-\$7,478	-4%
Services & Supplies								
Human Resources								
MEDICAL SERVICES	01111-53010	\$22,087	\$30,687	\$29,280	\$30,000	\$30,000	\$0	0%
EDUCATION & TRAINING	01111-53018	\$9,725	\$11,736	\$9,562	\$15,000	\$15,000	\$0	0%
ONLINE APPLICATION PROGRAM	01111-53050	\$6,400	\$8,489	\$9,385	\$9,750	\$9,750	\$0	0%
ASSESSMENT CENTERS	01111-53175	\$5,506	\$7,720	\$16,439	\$15,000	\$32,500	\$17,500	116.7%
RECRUITMENT & RETENTION	01111-53408	\$5,835	\$9,345	\$7,489	\$12,500	\$12,500	\$0	0%
SUPPLIES	01111-54227	\$3,226	\$3,531	\$3,457	\$4,000	\$4,000	\$0	0%
WORKFORCE DIVERSITY EXPENSES	01111-57725	\$4,997			\$0	\$0	\$0	0%
Total Human Resources:		\$57,775	\$71,508	\$75,612	\$86,250	\$103,750	\$17,500	20.3%
Total Services & Supplies:		\$57,775	\$71,508	\$75,612	\$86,250	\$103,750	\$17,500	20.3%
Total Expense Objects:		\$196,658	\$220,790	\$236,874	\$273,374	\$283,396	\$10,022	3.7%



Line Item Description

Personnel

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
51025	Director of Human Resources	Salary for the Director of Human Resources
51039	Human Resources Specialist	Salary for the Human Resources Specialist

Expenses

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
53018	Professional Development	Any training provided to employees as requested by Human Resources as well as association memberships, contractual certifications, and tuition reimbursements
53010	Medical Services	pre-employment, DOT, and drug screening physicals & tests
53050	Online Application Program	Cost of the City's online applicant tracking system
53408	Advertising/Marketing	Costs associated with career fairs & job advertising
57725	Diversity & Inclusion	Costs associated with increasing workforce diversity and inclusion
54227	Supplies	Copier lease and annual supply collaborative
53175	Assessment Center	Costs associated with utilizing an assessment center for civil service promotional exams for Police and Fire personnel

Organizational Chart

Human Resources



Goal #1: Streamline policy compliance and onboarding processes

Objective: HR works with Keldair for Applicant Tracking, and intends to integrate the company's Onboarding features. This will allow us to collect information from new hires and process forms electronically, using e-signatures, and reducing paper significantly. This may also be helpful if we are ever in a situation where we are required to conduct work remotely, as it will not hinder our ability to properly and efficiently onboard new employees.

Performance measures: This new method will be implemented beginning in the new fiscal year. Reduce paper use in department up to 50%.

Goal #2: Digitize personnel records

Objective: Having to relay on physical files was a huge obstacle during the pandemic when working remotely. Moving our files to a digital platform will not only reduce paper, it will provide HR access to these files no matter where we are working from, as well as make responses to records request quick and efficient.

Performance measures: Will aid in paper reduction and increased workflow processes and productivity.

Information Technology

Kevin Zawistowski
Chief Information Officer

Mission Statement

To ensure that information technology and infrastructure used to sustain city government and interface with the community is secure, trustworthy and available to all when needed.

Department Description

The Information Technology (IT) Department manages public safety applications and equipment, the city website, mobile applications, desktop applications, ERP software, hardware, and infrastructure projects critical to the efficient operation of city government. The IT Department maintains a fully staffed helpdesk ready to support all city-owned IT assets. The department is committed to cybersecurity and digital equity, continuously seeking innovative solutions to the dynamic landscape of the digital world.

New Spending and Programs

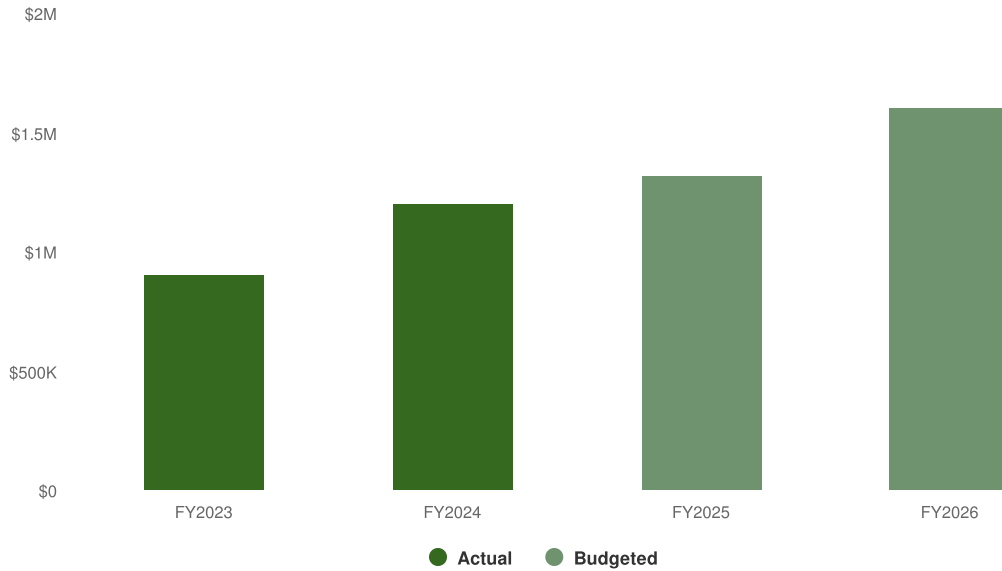
New investments are required in for the City's Enterprise Resource Planning system (cloud migration), cybersecurity response and recovery, physical security, operational technology security, and computer aided dispatch. These new spending programs come from a mix of operation software licensing and capital improvement projects.



Expenditures Summary

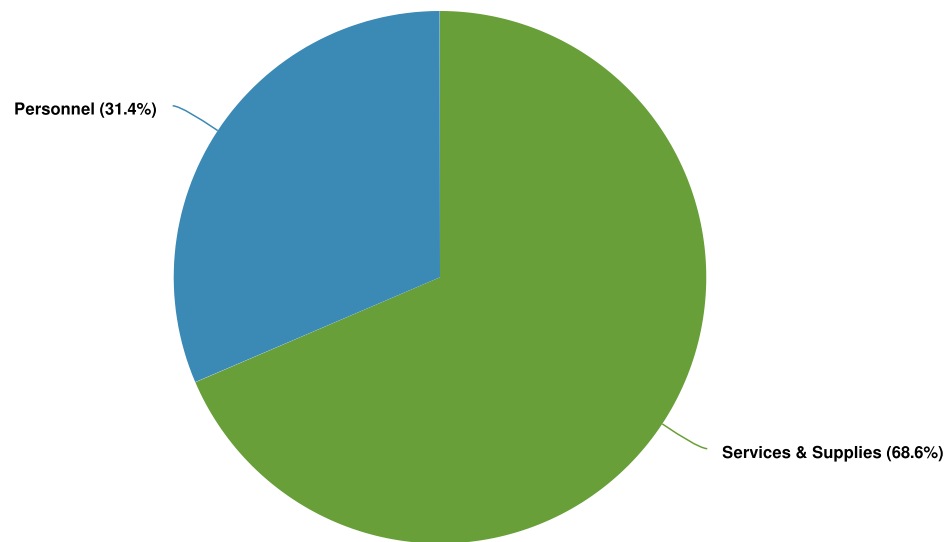
\$1,602,097 **\$283,610**
(21.51% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual

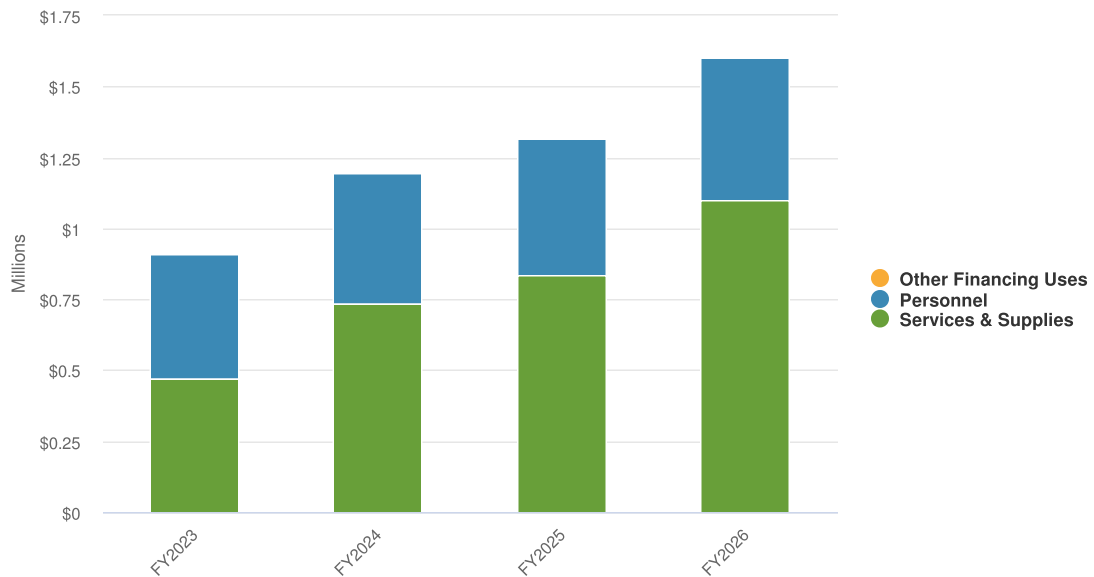


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								
Personnel								
IT DIRECTOR	01155-51007	\$78,874.99	\$85,219.10	\$89,220.39	\$93,763.00	\$100,420.00	\$6,657.00	7.1%
IT SUPPORT SPECIALIST I	01155-51058	\$133,473.30	\$141,904.51	\$150,006.82	\$156,298.00	\$160,987.00	\$4,689.00	3%
IT BUSINESS ANALYST I	01155-51078	\$126,610.48	\$134,320.36	\$99,792.00	\$79,702.00	\$0.00	-\$79,702.00	-100%
IT SUPPORT SPECIALIST II	01155-51122	\$58,060.74	\$75,477.81	\$81,629.34	\$85,710.00	\$165,970.00	\$80,260.00	93.6%
IT PUBLIC SAFETY SPECIALIST I	01155-51131	\$0.00			\$70,113.00	\$0.00	-\$70,113.00	-100%
IT PUBLIC SAFETY SPECIALIST I	01155-51134		\$0.00	\$40,787.14	\$0.00	\$76,242.00	\$76,242.00	N/A
Total Personnel:		\$397,019.51	\$436,921.78	\$461,435.69	\$485,586.00	\$503,619.00	\$18,033.00	3.7%
Services & Supplies								
TELEPHONE/INTERNET	01155-52300	\$0.00	\$0.00	\$87,887.04	\$160,500.00	\$190,000.00	\$29,500.00	18.4%
COMPUTER UPGRADE & REPAIR	01155-52403	\$28,163.10	\$25,339.97	\$33,871.75	\$40,086.00	\$50,000.00	\$9,914.00	24.7%
COMPUTER LICENSE/SUPPORT	01155-53055	\$383,993.58	\$445,834.87	\$613,274.25	\$631,315.00	\$857,478.00	\$226,163.00	35.8%
SUPPLIES	01155-54227	\$918.94	\$528.45	\$696.39	\$1,000.00	\$1,000.00	\$0.00	0%
Total Services & Supplies:		\$413,075.62	\$471,703.29	\$735,729.43	\$832,901.00	\$1,098,478.00	\$265,577.00	31.9%
Other Financing Uses								
TRANSFERS OUT	01155-59000			\$4,448.50		\$0.00	\$0.00	N/A
Total Other Financing Uses:				\$4,448.50		\$0.00	\$0.00	N/A
Total Expense Objects:		\$810,095.13	\$908,625.07	\$1,201,613.62	\$1,318,487.00	\$1,602,097.00	\$283,610.00	21.5%



Line Item Description

Personnel

Account	Account Name	Description
51007	Chief Information Officer	Salary account for the IT Manager
51122	IT Support Specialist II	Salary account for two IT Support Specialist II
51058	IT Support Specialist I	Salary account for two IT Support Specialist I
51078	IT Business Analyst	Salary account for the IT Business Analyst
51131	Public Safety IT Support Specialist I	Salary Account for the Public Safety IT Support Specialist

Expenses

Account	Account Name	Description
52300	Internet and Telephone	Expenses related to internet service provider and telephone charges
52403	Computer Upgrade & Repair	IT related hardware expenses
53055	Computer License/Support	IT related software expenses such as Munis, Microsoft and other subscription based software products
54227	Office Supplies	Office supplies

Org Chart

Information Technology



Goal #1: Safety and Cybersecurity

Objective: The IT Department will create IT Governance, a revamped cybersecurity training program, add security cameras and make much needed improvements to disaster response and recovery systems.

Performance Measure: The IT department must ensure the safety of city employees and community members by creating effective governance, including standard operating procedures and acceptable use policies that complement a formal cybersecurity risk assessment. The IT department will install and test backup and recovery hardware and software following newly updated response plans.

Goal #2: Modernization

Objective: The IT Department assets must be updated to increase productivity, resilience, and availability. Modern IT infrastructure will help make the city more appealing for residents and businesses seeking to relocate to the area and less vulnerable to ubiquitous cyber threats affecting communities across the commonwealth.

Performance Measure: The IT Department will enhance its resiliency and availability by leveraging the safe use of cloud resources where possible, including its enterprise ERP application suite. The IT department will initiate a pilot program exploring the use of artificial intelligence (AI) within municipal government, generating best practices and governance recommendations where needed in a safe, controlled and limited manner. The IT Department will also create a purposeful data governance program, ensuring that all data is limited to only those authorized access, audited and available when needed.

Goal #3 Digital Equity

Objective: Increase participation in government and community by identifying and removing barriers to access based on demographics, injustice, accessibility, awareness and trust.

Performance Measure: The IT Department will complete phase 2 of the Digital Equity implementation plan, expanding community WiFi and assisting the DEI office's digital navigator. The IT Department will also actively monitor and enforce accessibility features of the city's websites, mobile applications and social media ensuring that all members of the community have access to municipal government and its resources.



Goal #4: Regionalization

Objective: The City IT Department is in a unique position at the geographical center of the County and as the largest municipality, making it a clear choice in leading IT regionalization efforts for the County. Regionalization of IT allows for greater purchasing power through volume licensing, more effective and better resourced staffing, greater cybersecurity information sharing and access to enterprise assets not otherwise available on smaller scales.

Performance Measure: The IT Department pilot a regionalization program with the assistance of the Enterprise Office of Municipal and School Technology (OMST) involving a small number of local communities in the first year by determining the IT needs of smaller communities, then drafting an acceptable inter-community IT sharing agreement for review and approval. Upon completion of the first year of regionalization, recommendations will be made for expansion or discontinuance of the program based on feedback from local communities.



Mayor's Office

Peter M. Marchetti

Mayor

Mission Statement

The mission of the Mayor's Office is to lead the operation and management of City government. The Mayor's Office ensures that residents, businesses and visitors receive quality City services from City departments, boards, and other representatives, and that City government complies with the policy decisions of the City Council and the School Committee.

Department Description

The executive powers of the city shall be vested solely in the mayor and may be exercised by the mayor either personally or through the several city agencies under the general supervision and control of the office of the mayor. The mayor shall cause the charter, laws, ordinances and other orders of the city government to be enforced and shall cause a record of all official acts of the executive branch of the city government to be kept. The mayor shall exercise general supervision and direction over all city agencies, unless otherwise provided by law or by this charter. The mayor shall supervise, direct and be responsible for the efficient administration of all city activities and functions placed under the control of the mayor by law or by this charter. The mayor shall be responsible for the efficient and effective coordination of the activities of all agencies of the city and may call together for consultation, conference and discussion, at reasonable times, all persons serving the city, whether elected directly by the voters, chosen by persons elected directly by the voters or otherwise. The mayor shall be, by virtue of the office, a member of every appointed multiple-member body of the city. The mayor may, as such ex officio member, attend a meeting of an appointed multiple-member body of the city, at any time, including, so called executive sessions, to participate in the discussions of that body, but shall not have the right to vote. The mayor shall appoint, subject to review by the city council under section 2-10, all department heads and the members of multiple-member bodies for whom no other method of appointment or selection is provided by the charter; provided, however, that this shall not include persons serving under the school committee and persons serving under the city council.

New Spending and Programs

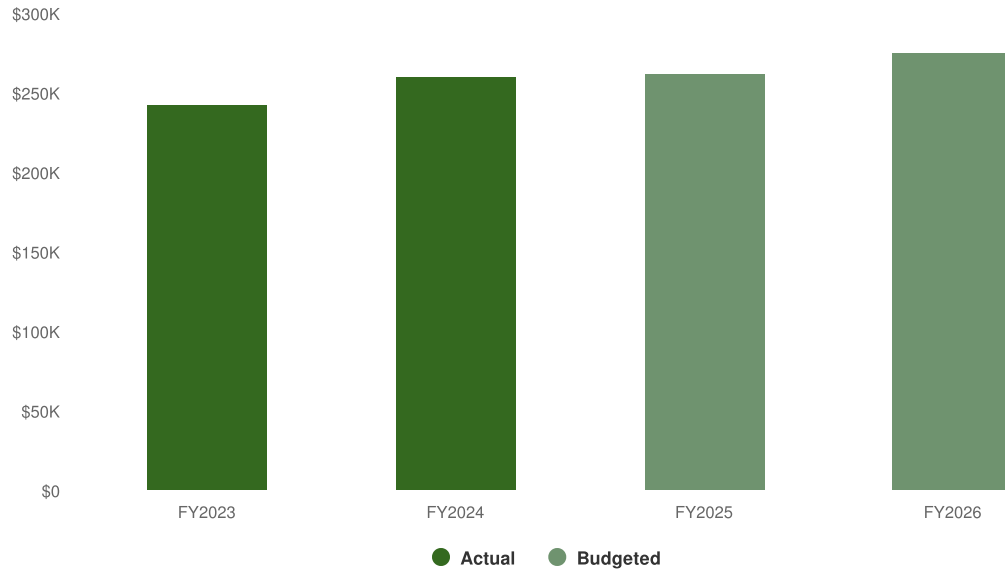
The Mayor's Office has no new spending or programs for FY26.



Expenditures Summary

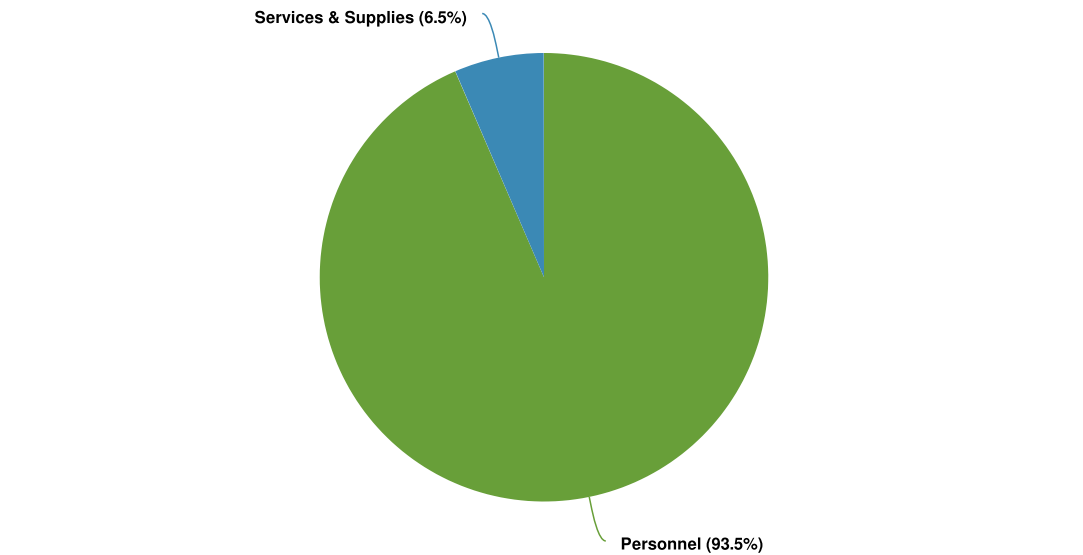
\$275,723 **\$13,907**
(5.31% vs. prior year)

Mayor's Office Proposed and Historical Budget vs. Actual

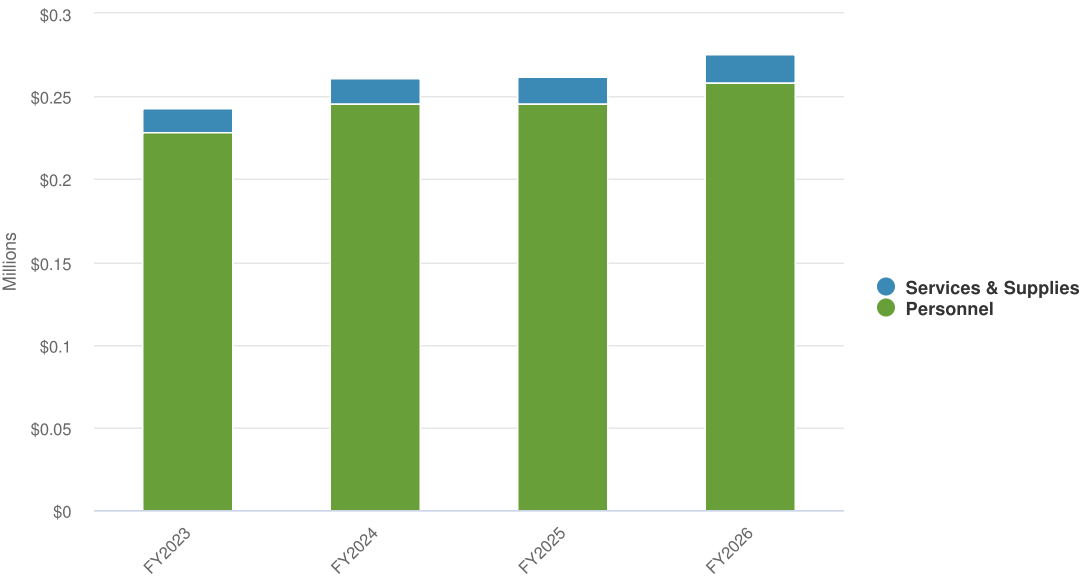


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								
Personnel								
MAYOR	01011-51000	\$102,525.76	\$110,215.08	\$128,633.90	\$119,313.00	\$125,279.00	\$5,966.00	5%
DIRCTR OF ADMIN SRVCS	01011-51040	\$62,887.95	\$70,230.80	\$69,562.60	\$72,170.00	\$75,779.00	\$3,609.00	5%
EXECUTIVE ASSISTANT	01011-51050	\$46,515.42	\$48,294.41	\$47,167.10	\$54,133.00	\$56,840.00	\$2,707.00	5%
Total Personnel:		\$211,929.13	\$228,740.29	\$245,363.60	\$245,616.00	\$257,898.00	\$12,282.00	5%
Services & Supplies								
ADVERTISING/MARKETING	01011-53408	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$0.00	0%
SUPPLIES	01011-54227	\$2,241.40	\$2,520.20	\$2,346.59	\$2,500.00	\$3,500.00	\$1,000.00	40%
TRAVEL	01011-57100	\$0.00	\$0.00	\$409.05	\$1,000.00	\$1,500.00	\$500.00	50%
MEMBERSHIP & DUES	01011-57300	\$11,500.00	\$11,500.00	\$12,552.00	\$12,500.00	\$12,625.00	\$125.00	1%
Total Services & Supplies:		\$13,741.40	\$14,020.20	\$15,307.64	\$16,200.00	\$17,825.00	\$1,625.00	10%
Total Expense Objects:		\$225,670.53	\$242,760.49	\$260,671.24	\$261,816.00	\$275,723.00	\$13,907.00	5.3%

Line Item Description

Personnel

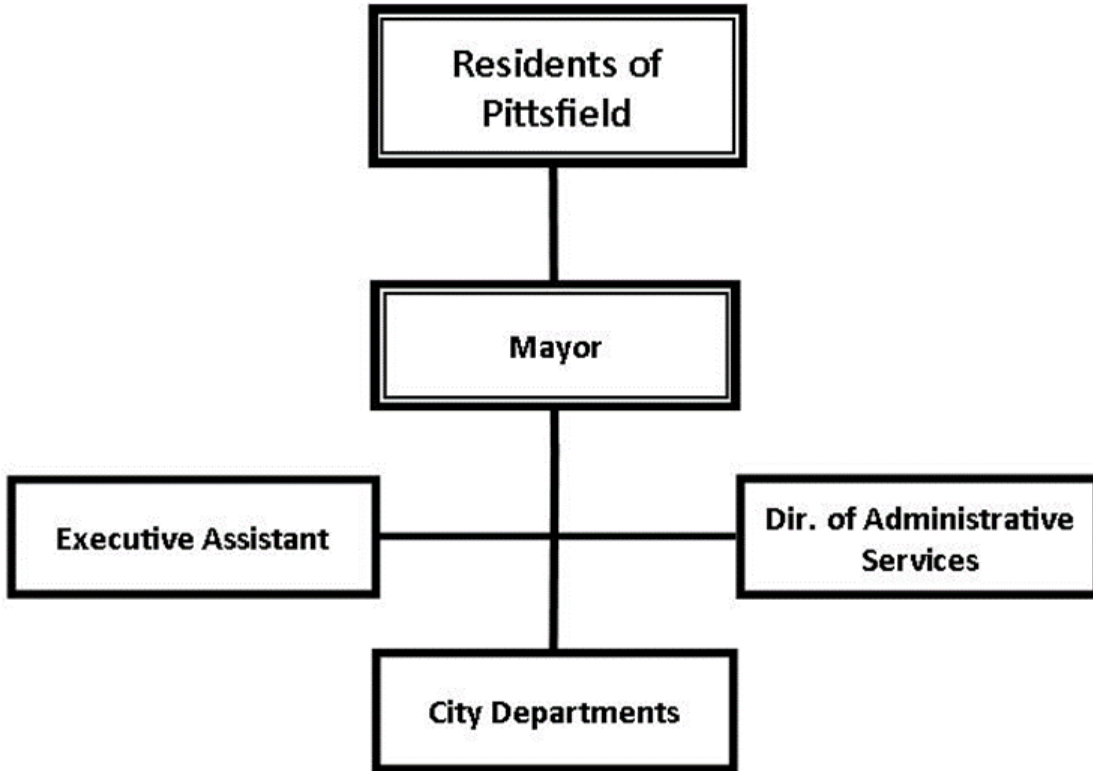
Account	Account Name	Description
51000	Mayor	Annual increases shall be adjusted in July of each year and shall be based upon the annual change in the Consumer Price Index for All Urban Consumers for the prior January."
51040	Director of Administrative Services	Salary of the Director of Administrative Services in the Mayor's Office
51050	Executive Assistant	Salary of the Executive Assistant in the Mayor's Office

Expenses

Account	Account Name	Description
53408	Advertising/Marketing	Costs associated with special/ceremonial events
54227	Supplies	Monthly copier lease, copier maintenance contract, subscriptions to newspapers and professional journals and the necessary office supplies to manage the day to day operations of the office
57100	Travel	Necessary travel expenses for the Mayor and his staff for professional development and other travel is made on behalf of the City of Pittsfield
57300	Membership and Dues	Membership and dues including the Massachusetts Municipal Association and other required memberships



Organizational Chart



Pittsfield Municipal Airport



Daniel Shearer
Airport Manager

Mission Statement

To provide safe, reliable, and efficient air traffic facilities that meet the air transportation needs regionally and nationally, while promoting a balance between aircraft operations and the surrounding community.

Department Description

As Berkshire's regional airport, Pittsfield Municipal Airport (PSF) is the aviation gateway to Pittsfield and the communities of Western Massachusetts. PSF is classified as a general aviation airport by MassDOT Aeronautics Division and the Federal Aviation Administration (FAA) and is supported by both agencies through substantial grant funds. Grant Assurances require, among other things, that the airport be operated in a safe and efficient manner. PSF is managed by a team of three full-time employees. The Airport's infrastructure includes: buildings (such as the terminal, fixed-based operator (FBO), fueling station, snow removal equipment (SRE) and airfield equipment and maintenance building, and aircraft storage and maintenance hangars); lighting for runways, taxiways, ramps, obstructions, and approaches; navigation aids; weather services; radio facilities; and pavement areas (such as roadways, runways, taxiways, and aircraft parking and maneuvering aprons).

Economic Impact

The 2019 MassDOT Aeronautics statewide airport Economic Impact Study reveals that the Pittsfield Municipal Airport annually supports 219 jobs—totaling \$13,421,000 in payroll—and has an estimated total economic impact of \$40,262,000 to local, regional, and state economies.

Revenue

Revenue generation at the airport includes that collected by the Airport for fees and leases, by the City for property taxes, and by the Pittsfield Economic Revitalization Corporation (PERC) for ground leases of the Westwood business park on land owned by the airport and managed by PERC. In FY 2024, those collections totaled \$426,406—\$249,837 to the Airport, \$152,320 to the City, and \$24,249 to PERC. For FY 2025, the City and PERC revenues are anticipated to remain about level. Airport revenue for FY 2025 is on track to increase more than \$100,000 over FY 2024, due to increased fees, renegotiated leases, and new leases.

Revenues to the Airport and City are anticipated to increase further in FY 2026 with the first full year of the newest privately developed hangar adding to leases and property taxes, the first full year of solar adding to leases and Payment In Lieu of Taxes (PILOT), and additional fee changes. In total, the new hangar and solar development are expected to add \$49,000 in new lease revenue to the Airport and over \$120,000 in property tax and PILOT revenue to the City. These increases push the total anticipated airport-derived revenue to around \$600,000 for FY 2026.

New Development & Spending

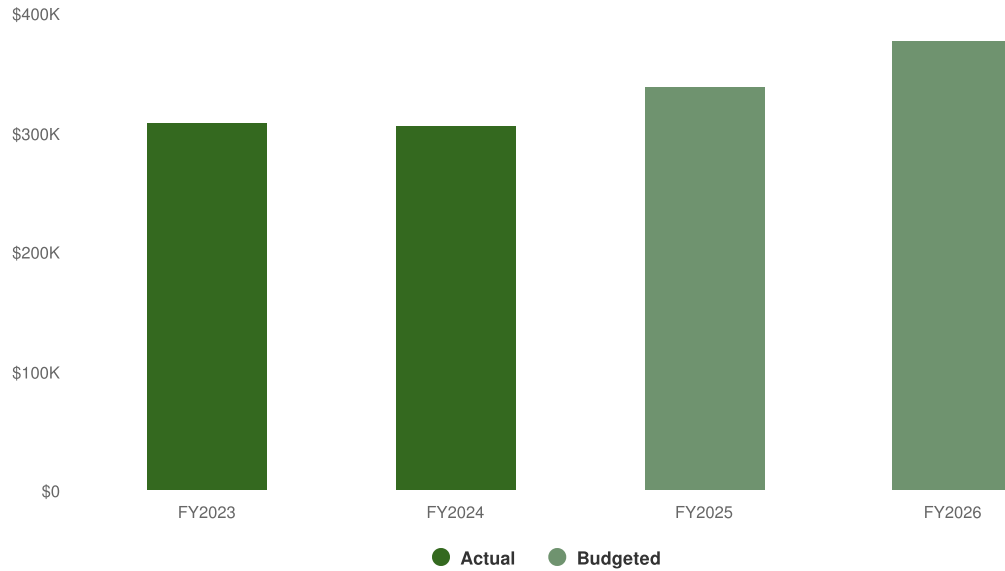
After the construction of the new taxiway, solar development, and privately-owned hangar throughout FY 2025, FY 2026 will focus on planning and designing for the next phase of airport development through a Terminal Area Plan and Taxiway Study project. This project will build off the Airport Master Plan Update (completed in September of 2020) by assessing Airport-owned parcels for their development potential based on a variety of vectors including: current and forecast needs; community and user input; land use restrictions; environmental considerations; and airport design standards. These development plans will aim to support growth of local, airport-based businesses as well as to improve aircraft hangar capacity. FY 2026 will also include bidding for the reconstruction of Taxiway A ("Alpha"), with construction anticipated to begin in late FY 2026 or FY 2027. The Airport will also be pursuing several purchases and expenses that will primarily be funded through grants.



Expenditures Summary

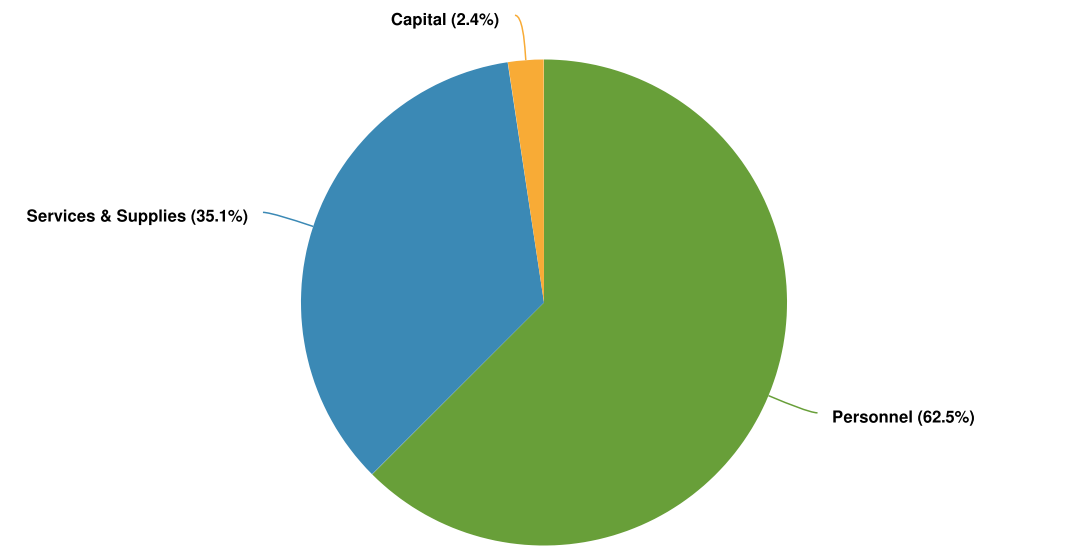
\$377,493 **\$39,141**
(11.57% vs. prior year)

Pittsfield Municipal Airport Proposed and Historical Budget vs. Actual

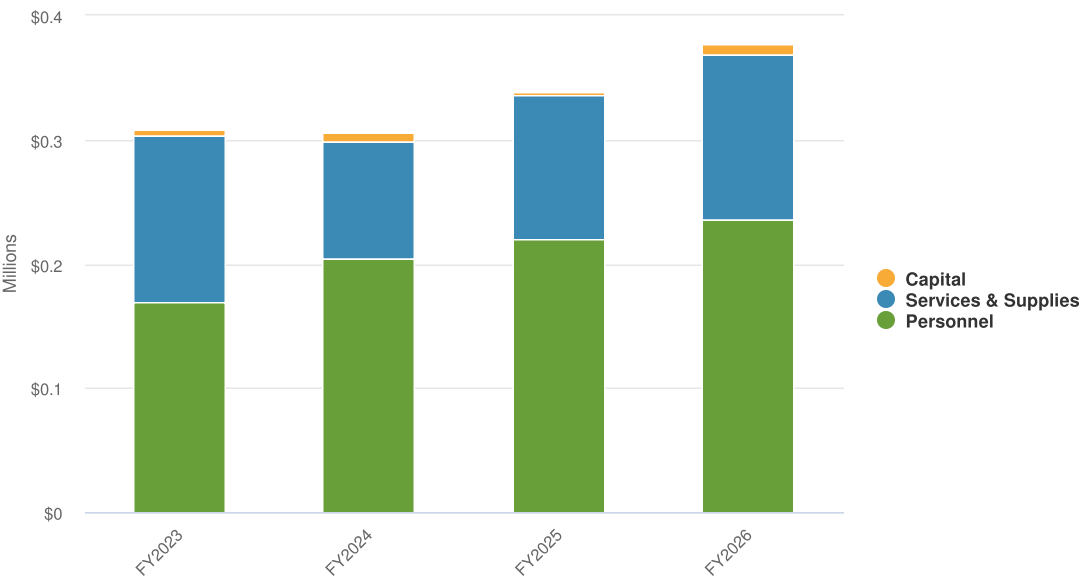


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
Airport Commission								
AIRPORT MANAGER	01133-51002	\$58,766	\$63,047	\$76,667	\$79,044	\$82,996	\$3,952	5%
ASSISTANT AIRPORT MANAGER	01133-51012	\$47,479	\$52,022	\$63,729	\$67,607	\$71,732	\$4,125	6.1%
AIRPORT INSPECTOR	01133-51057	\$41,612	\$42,946	\$52,853	\$56,329	\$59,765	\$3,436	6.1%
COMMISSION CLERK	01133-51186	\$1,872	\$988	\$0	\$1,872	\$0	-\$1,872	-100%
SEASONAL LABOR	01133-51201	\$0	\$0	\$0	\$5,000	\$7,500	\$2,500	50%
SCHEDULED OVERTIME	01133-51309	\$9,130	\$10,750	\$11,009	\$10,000	\$14,000	\$4,000	40%
Total Airport Commission:		\$158,859	\$169,754	\$204,258	\$219,852	\$235,993	\$16,141	7.3%
Total Personnel:		\$158,859	\$169,754	\$204,258	\$219,852	\$235,993	\$16,141	7.3%
Services & Supplies								
Airport Commission								
CONTRACTUAL SERVICES	01133-52000	\$10,720	\$20,725	\$9,096	\$13,000	\$14,000	\$1,000	7.7%
UTILITIES	01133-52100	\$44,249	\$48,119	\$44,044	\$62,000	\$64,000	\$2,000	3.2%
TELEPHONE	01133-52300	\$1,671	\$1,621	\$1,191	\$0	\$0	\$0	0%
MAINTENANCE	01133-52400	\$29,061	\$48,642	\$27,655	\$30,000	\$32,500	\$2,500	8.3%
SNOW REMOVAL	01133-52905	\$3,535	\$4,074	\$4,189	\$0	\$10,500	\$10,500	N/A
EDUCATION & TRAINING	01133-53018	\$9,945	\$6,960	\$3,964	\$5,000	\$5,000	\$0	0%
SUPPLIES	01133-54227	\$2,376	\$2,146	\$2,341	\$4,000	\$5,000	\$1,000	25%
MEMBERSHIP & DUES	01133-57300	\$925	\$1,456	\$1,200	\$1,500	\$1,500	\$0	0%
Total Airport Commission:		\$102,483	\$133,744	\$93,681	\$115,500	\$132,500	\$17,000	14.7%
Total Services & Supplies:		\$102,483	\$133,744	\$93,681	\$115,500	\$132,500	\$17,000	14.7%
Capital								
Airport Commission								
EQUIPMENT	01133-58500	\$13,078	\$4,454	\$7,609	\$3,000	\$9,000	\$6,000	200%
Total Airport Commission:		\$13,078	\$4,454	\$7,609	\$3,000	\$9,000	\$6,000	200%



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Total Capital:		\$13,078	\$4,454	\$7,609	\$3,000	\$9,000	\$6,000	200%
Total Expense Objects:		\$274,419	\$307,952	\$305,547	\$338,352	\$377,493	\$39,141	11.6%

Line Item Description

Personnel

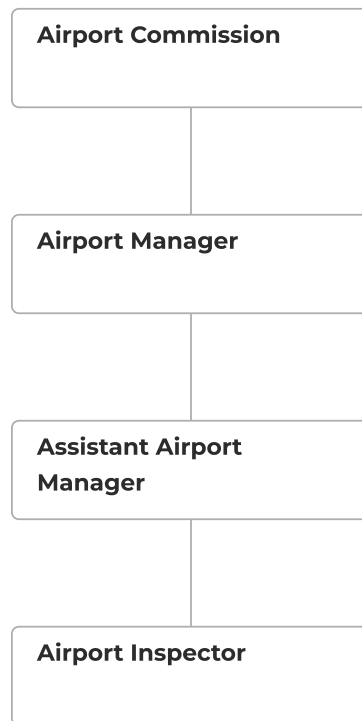
Account	Account Name	Description
51002	Airport Manager	Salary account for the Airport Manager
51012	Assistant Airport Manager	Salary account for the Assistant Airport Manager
51057	Airport Maintenance Technician	Salary account for the Airport Inspector
51186	Commission Clerk	Salary account for the Airport Commission Clerk
51201	Seasonal Labor	Salary account for part-time snow removal and mowing personnel
51309	Scheduled Overtime	Overtime for airport personnel

Expenses

Account	Account Name	Description
52000	Contractual Services	Cleaning services and supplies for the airport
52100	Utilities	Utilities associated with the operation of the airport
52300	Telephone	Cell phones for airport personnel
52400	Maintenance	Maintenance and general expenses
52905	Snow Removal	Snow removal supplies
53018	Education & Training	Education, licensing, certifications, conference, etc.
54227	Supplies	Office and general supplies
57300	Membership & Dues	Membership & dues to professional organizations
58500	Equipment	Purchase or rental of equipment and parts



Organizational Chart



Goal #1: Increase Airport Revenue

Objective: The airport relies on local business activity. Business growth requires development which is stifled when infrastructure does not exist, or is not planned for, to support the development needs.

Performance Measure(s): (1) Identify and define leasable property spaces for potential development. (2) Advertise leasable spaces for private development. (3) Determine needs to make areas viable for leasing and development: utility (water, sewer, electrical, etc.), groundwork, pavement, etc. (4) Incorporate infrastructure needs into Capital Improvement Plan

Goal #2: Improve Airport Reliability

Objective: Make the airport (as a facility) more reliable throughout all seasons to ensure aircraft have dependable access into Pittsfield. Grow the knowledge and abilities of the Airport's staff to ensure the safe, reliable, and compliant operation of the airport.

Performance Measure(s): (1) Enroll airport staff in relevant training. (2) Standardize and document airfield procedures. (3) Work with FBO and airport users to identify needs.

Goal #3: New Private Development

Objective: The airport relies on local business activity. Business growth requires development which is stifled when infrastructure does not exist, or is not planned for, to support the development needs. The Airport needs to identify development opportunities to attract new tenants and businesses.

Performance Measure(s): (1) Identify and define leasable property spaces. (2) Advertise leasable spaces for private development. (3) Determine needs to make areas viable development: utility (water, sewer, electrical, etc.), groundwork, pavement, etc. (4) Incorporate infrastructure needs into Capital Improvement Plan (CIP).



Police Department



Thomas Dawley
Chief

Mission Statement

The mission of the Pittsfield Police Department is to work in partnership with the community to protect life and property and enhance the quality of life in our City.

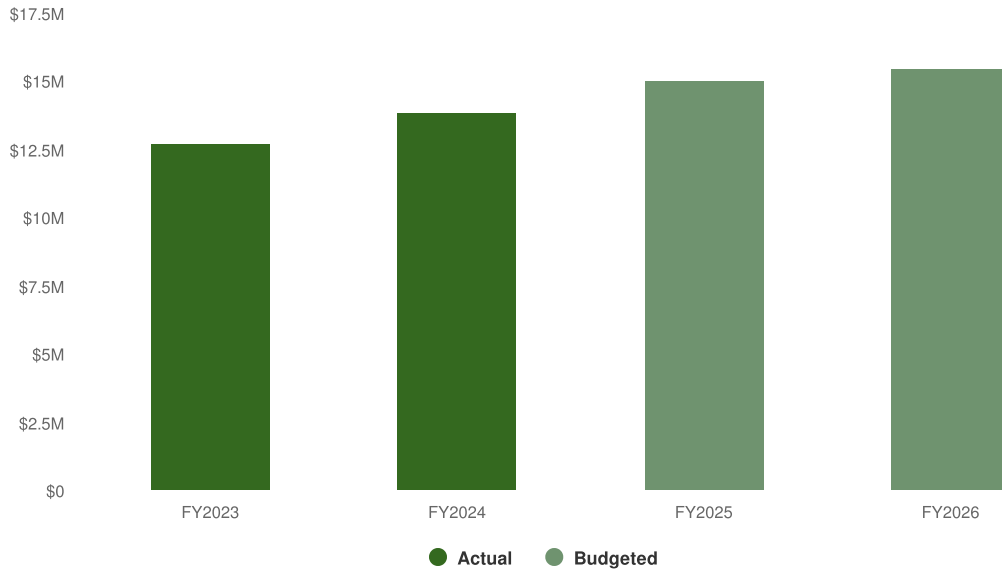
Department Description

The Pittsfield Police Department (PPD) strives to be the most progressive, proactive, and professional police agency that we can be for the residents of our City. PPD embraces not only the philosophy, but the practice, of community policing by continuing to partner with residents, businesses, other City departments and our state and federal counterparts to address not only crime, but neighborhood quality of life issues. As an agency, we believe that the best way that we can accomplish our goals of preservation of life, crime prevention, problem solving, arrest and prosecution is to work together with all of our residents to improve the quality of life in Pittsfield. We continue to work aggressively to identify new technologies, equipment, programs, and opportunities for collaboration in order to positively affect the quality of life in the City of Pittsfield.

Expenditures Summary

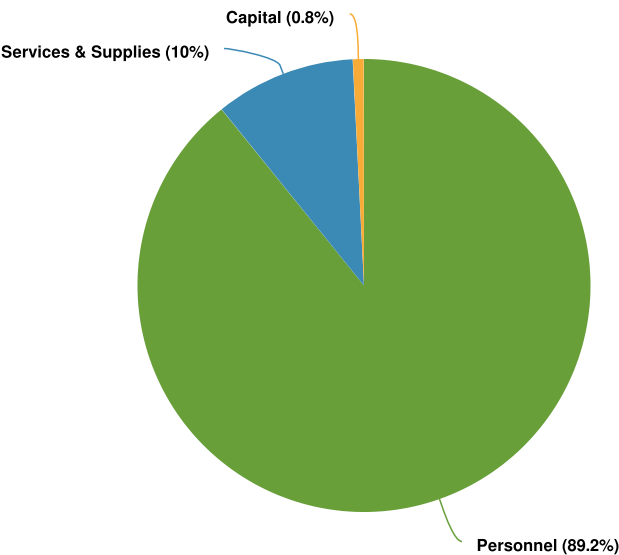
\$15,468,750 **\$470,340**
(3.14% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual

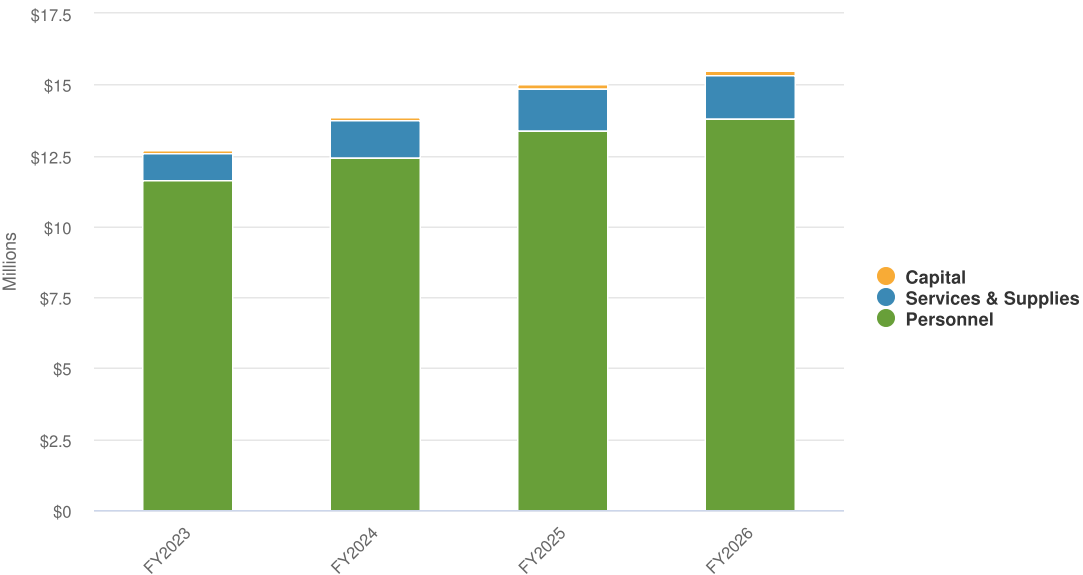


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
POLICE CHIEF	01190-51004	\$133,491	\$143,503	\$203,812	\$178,102	\$189,446	\$11,344	6.4%
POLICE CAPTAINS	01190-51030	\$450,577	\$490,672	\$571,982	\$604,371	\$622,502	\$18,131	3%
POLICE LIEUTENANTS	01190-51035	\$714,610	\$841,439	\$848,459	\$875,811	\$942,172	\$66,361	7.6%
POLICE SERGEANTS	01190-51047	\$1,314,890	\$1,678,087	\$1,567,841	\$1,828,734	\$1,919,231	\$90,497	4.9%
FINANCE & ADMIN MANAGER	01190-51051	\$72,433	\$77,874	\$84,211	\$88,422	\$91,163	\$2,741	3.1%
SAFETY OFFICER	01190-51066	\$73,623	\$88,920	\$91,011	\$105,114	\$98,845	-\$6,269	-6%
DETECTIVES	01190-51074	\$679,855	\$754,625	\$656,839	\$830,839	\$855,764	\$24,925	3%
PATROL OFFICERS	01190-51076	\$3,769,329	\$4,310,735	\$4,575,718	\$5,206,274	\$5,302,715	\$96,441	1.9%
MECHANIC	01190-51092	\$58,672	\$62,245	\$65,145	\$66,867	\$60,137	-\$6,730	-10.1%
TRAFFIC ENFORCEMENT	01190-51103	\$0	\$16,596	\$13,005	\$25,000	\$25,750	\$750	3%
DISPATCHERS	01190-51105	\$388,483	\$399,146	\$353,785	\$713,417	\$724,778	\$11,361	1.6%
ANIMAL CONTROL OFFICER	01190-51116	\$65,460	\$56,227	\$49,594	\$70,913	\$74,037	\$3,124	4.4%
LICENSED SOCIAL WORKER	01190-51119	\$0	\$101,495	\$197,586	\$217,241	\$225,000	\$7,759	3.6%
CUSTODIAN	01190-51150	\$49,612	\$57,352	\$59,915	\$63,216	\$66,964	\$3,748	5.9%
SR CLK TYPST/CONFDTNL	01190-51159	\$121,883	\$152,128	\$151,432	\$104,903	\$108,050	\$3,147	3%
CRIME ANALYST	01190-51176	\$58,902	\$63,324	\$68,223	\$74,067	\$77,147	\$3,080	4.2%
SR CLERK TYPIST	01190-51177	\$69,583	\$77,925	\$77,101	\$81,315	\$86,058	\$4,743	5.8%
ANIMAL CONTROL COMM CLERK	01190-51186	\$1,583	\$1,000	\$583	\$2,200	\$2,200	\$0	0%
MATRONS	01190-51194	\$12,798	\$17,499	\$11,081	\$15,750	\$16,222	\$472	3%
TEMPORARY LABOR	01190-51205	\$3,653	\$0	\$0	\$7,000	\$7,000	\$0	0%
GRANT ADMINISTRATOR	01190-51219	\$0	\$0	\$0	\$69,000	\$71,443	\$2,443	3.5%
SPEC INVESTIGATION OT	01190-51300	\$44,669	\$13,951	\$88,498	\$71,497	\$73,642	\$2,145	3%
SPECIAL EVENTS OVERTIME	01190-51305	\$76,302	\$96,290	\$121,806	\$59,581	\$61,368	\$1,787	3%
DRUG ENFORCEMENT	01190-51306	\$243,917	\$365,157	\$333,051	\$256,335	\$264,026	\$7,691	3%



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
COMMUNITY OUTREACH OVERTIME	01190-51308	\$1,701	\$648	\$1,984	\$14,896	\$15,343	\$447	3%
SCHEDULED OVERTIME	01190-51309	\$1,260,900	\$1,515,766	\$1,781,755	\$1,419,303	\$1,461,882	\$42,579	3%
HOLIDAY OVERTIME	01190-51311	\$0	\$0	\$83,738	\$98,452	\$101,405	\$2,953	3%
DISPATCHERS OT	01190-51321	\$130,396	\$173,894	\$254,756	\$116,116	\$116,116	\$0	0%
IN SERVICE	01190-51403	\$113,512	\$81,285	\$119,850	\$135,500	\$135,500	\$0	0%
Total Personnel:		\$9,910,834	\$11,637,782	\$12,432,760	\$13,400,236	\$13,795,906	\$395,670	3%
Services & Supplies								
CONTRACTUAL SERVICES	01190-52000	\$29,981	\$18,450	\$1,856	\$0	\$0	\$0	0%
MAINTENANCE	01190-52400	\$2,200	\$0	\$0	\$0	\$0	\$0	0%
OFFICE EQUIPMENT MAINTENANCE	01190-52404	\$106,555	\$94,593	\$112,405	\$125,000	\$150,000	\$25,000	20%
VEHICLE MAINTENANCE	01190-52500	\$62,363	\$62,317	\$72,753	\$71,500	\$71,500	\$0	0%
EDUCATION & TRAINING	01190-53018	\$27,640	\$39,629	\$42,084	\$49,500	\$49,500	\$0	0%
STUDENT OFFICER EXPENSES	01190-53019	\$62,310	\$84,658	\$66,627	\$85,000	\$85,000	\$0	0%
PROFESSIONAL SERVICES	01190-53027	\$209,568	\$210,000	\$498,961	\$483,000	\$497,770	\$14,770	3.1%
COMPUTER LICENSE/SUPPORT	01190-53055	\$110,741	\$141,402	\$194,451	\$287,533	\$312,533	\$25,000	8.7%
POSTAGE	01190-53406	\$278	\$326	\$212	\$550	\$550	\$0	0%
PRINTING	01190-53410	\$759	\$1,920	\$1,430	\$2,200	\$2,200	\$0	0%
ANIMAL CONTROL TESTING FEES	01190-53802	\$0	\$103	\$0	\$220	\$220	\$0	0%
K-9 CARE & SUPPLIES	01190-54210	\$7,619	\$5,917	\$7,137	\$15,125	\$15,125	\$0	0%
SUPPLIES	01190-54227	\$6,820	\$11,324	\$9,016	\$13,310	\$13,310	\$0	0%
BUILDING MAINTENANCE SUPPLIES	01190-54300	\$14,255	\$16,624	\$11,063	\$15,000	\$15,000	\$0	0%
UNIFORMS	01190-55000	\$18,606	\$26,331	\$22,902	\$31,500	\$31,500	\$0	0%
DRUG ENFRMNT EXPENSES	01190-55800	\$11,931	\$9,629	\$14,997	\$20,328	\$20,328	\$0	0%
CONTRACTUAL ALLOWANCES	01190-55810	\$94,769	\$174,022	\$158,985	\$190,000	\$190,000	\$0	0%



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
AMMUNITION	01190-55820	\$33,006	\$29,512	\$35,875	\$49,000	\$53,900	\$4,900	10%
PROGRAM EXPENSE	01190-57700	\$39,765	\$5,508	\$36,816	\$0	\$0	\$0	0%
SPEC INVESTIGATION EXP	01190-57821	\$9,035	\$5,647	\$4,466	\$7,508	\$7,508	\$0	0%
SPECIAL RESPONSE TEAM	01190-57822	\$15,503	\$10,384	\$17,439	\$15,000	\$15,000	\$0	0%
CARE OF PRISONERS	01190-57845	\$14,117	\$16,641	\$17,716	\$15,400	\$20,400	\$5,000	32.5%
Total Services & Supplies:		\$877,820	\$964,936	\$1,327,192	\$1,476,674	\$1,551,344	\$74,670	5.1%
Capital								
EQUIPMENT	01190-58500	\$125,690	\$109,343	\$110,587	\$121,500	\$121,500	\$0	0%
Total Capital:		\$125,690	\$109,343	\$110,587	\$121,500	\$121,500	\$0	0%
Total Expense Objects:		\$10,914,344	\$12,712,062	\$13,870,539	\$14,998,410	\$15,468,750	\$470,340	3.1%



Line Item Description

Personnel

Account	Account Name	Description
51004	Police Chief	Police Chief salary plus prior educational incentives, but not issued vehicle or professional development incentives
51030	Police Captains	Salary for the 4 Bureau/Division Commanders. Includes Uniformed Division Commander, Detective Bureau Commander, Administrative Commander and Operational Support Division Commander
51035	Police Lieutenants	Salary for the 3 Patrol Shift Commanders, the 2 Detective Lieutenants and the Community Outreach and Professional Standards Commander
51047	Police Sergeants	Salaries for 9 Patrol sergeants, Drug Unit supervisor, one Digital Forensic Unit Supervisor, K-9 Unit supervisor and Traffic Bureau supervisor
51066	Safety Officer	Salary for one supplemental patrol officer (collateral duty), responsible for teaching DARE and coordinating Neighborhood Watch Programs, safety surveys and crime prevention through environmental design
51074	Detectives	Salary for eight detective positions.
51076	Patrol Officers	Salary for 65 officers assigned to various divisions; includes 4 assigned to a Drug Unit, 2 crime scene investigators, 3 school resource offices, 3 traffic investigators, 1 training officer, 3 K-9 handlers; 49 total assigned to uniformed patrol
51092	Mechanic	Salary for one mechanic
51103	Traffic Enforcement	Overtime specifically for Traffic Enforcement
51105	Dispatchers	Salaries for 12 full-time emergency telecommunications operators, employed by the Department and providing communications support to police, fire, EMS, and city departments.
51116	Animal Control Officer	Salary for 1.5 Animal Control Officers to handle animal control and animal inspection duties.
51119	Mental Health Services	Department social worker to advise command staff on law enforcement mental health interactions and supervise the emergency Co-responder positions. Two emergency Co-Responder's to provide community-based crisis service in support of the Patrol Division and the community.
51150	Custodian	Salary for the department custodian
51051	Finance & Administration Manager	Salary for Finance and Administration Manager
51159	Senior Clerk Typist/Confidential	Salaries for 2 full-time confidential administrative staff (Chief's Admin and Administrative Assistant)
51177	Senior Clerk Typist	Salaries for Senior Records Clerk and Firearms Administrator
51176	Crime Analyst	Salary for crime analyst position.
51186	Animal Control Commission Clerk	Stipend to provide clerical and records support to the Animal Control Commission.
51194	Matrons	Civilian detention attendants watch female and juvenile prisoners. The increase is due to the loss of the County lock-up.
51205	Temporary Labor	Temporary custodial providers back up custodians off hours and during scheduled time off
51219	Grant Administrator	Salary for Grant Administrator
51300	Special Investigations Overtime	Major case personnel expenses related to call-ins, holdovers, or long-term investigations.
51305	Special Events Overtime	Overtime expenses related to supporting city-sponsored special events
51306	Drug Enforcement OT	Overtime expenses specifically related to enforcement operations within the Drug Unit.
51309	Scheduled Overtime	Overtime expenses associated with shift coverage, shift holdover, court, travel, training, investigations, special enforcement, DARE, community functions, etc.
NEW	HOLIDAY O.T.	Overtime expenses associated with scheduled staffing for holidays
51321	Dispatcher Overtime	Shift staffing for the dispatch unit.



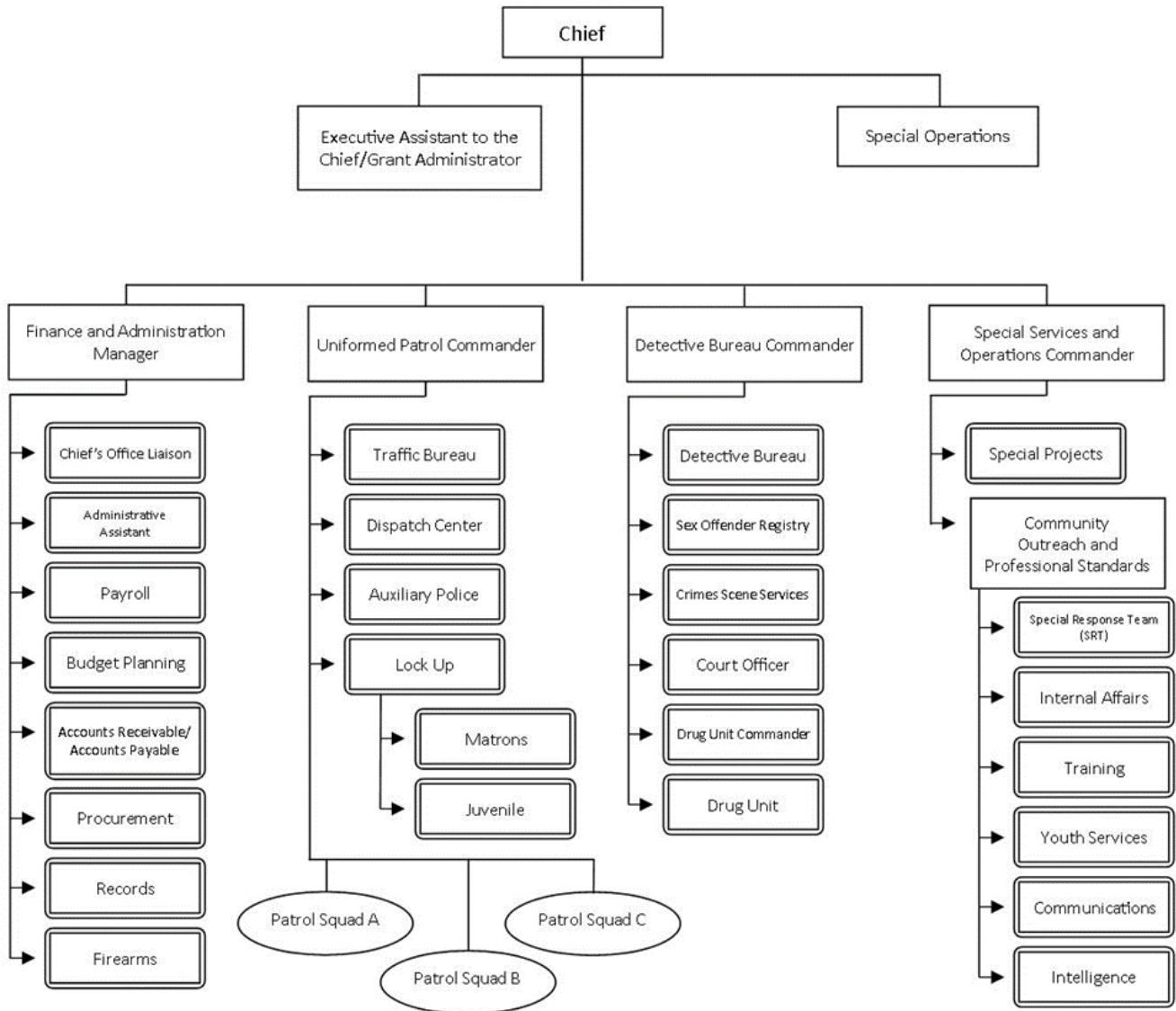
Account	Account Name	Description
51308	Community Outreach OT	Overtime expenses associated with Community Engagement Activities such as the Department Community Police Academy, special Downtown Patrols, Shop with a Cop, Special Unit Demonstrations
51403	In-Service	Required annual training and re-certification
51500	Limited Duty Officer NOT FUNDED	Salary for Sworn Police Personnel that, due to illness, injury or other circumstances, are unable to perform the essential functions of a Police Officer for an extended period of time.

Expenses

Account	Account Name	Description
52000	Contracted Services	**FUNDING MOVED TO S.S WORKER & CO- RESPONDER SALARY 51119
53019	Student Officer Expenses	Expenses for student officers attending academy training
53027	Professional Services	To pay for the continuation of our contract with Shot-Spotter & Body Worn Camera's
55000	Uniforms	Annual uniform issue and replacement uniforms
53055	Technology/Computer Licenses	Annual maintenance for technology support computer licenses
52404	Office Equipment Maintenance	To pay for the annual cost of office equipment
53018	Police Education	Tuition reimbursement for qualified and grandfathered officers to attend college
53406	Postage	US postage and FedEx for certified mail, grant applications, records requests
53410	Printing	Printing services and printed supplies (logo pens, community policing giveaways, consumables)
53461	Traffic Enforcement Equipment	Unfunded and un-used line item tied into Traffic Enforcement OT
54210	K-9 Care and Supplies	Care, maintenance and feeding of the department's K-9 officers
54227	Office Supplies	Department's participation in city-wide purchasing collaborative plus specialized supplies required by investigations, admin and tech
55800	Drug Enforcement Expenses	Expense items associated with long term drug investigations (rental, storage, tech)
55820	Ammunition	Training and operational ammunition, cartridges, aerosols, kinetics
57821	Special Investigation Expenses	Expense items associated with long term major investigations (rentals, storage, tech)
57822	Special Response Team	Expenses related to supporting the Special Response Team (SRT)
57826	Auxiliary Police	Expenses related to the auxiliary police function (disbanded)
57845	Care of Prisoners	Expenses associated with feeding and maintaining prisoners in detention
54300	Building Maintenance Supplies	Supplies and services to maintain the building, including custodial supplies
58500	Equipment	All police related and technical equipment for use by the department
52500	Fleet maintenance	Vehicle repairs and maintenance
55810	Contractual Allowances	Expense items provided to each officer, such as uniforms and boots, per the language of the collective bargaining agreement



Organizational Chart



Goal #1: Create a Digital Evidence Unit within the Detective Bureau

Objective: Create, staff, and train Detective Bureau personnel to form a digital evidence unit to replace those capabilities lost by the State Police Detective Unit.

Performance Measure: Train three Detective Bureau members on three separate technology platforms to perform digital evidence recovery and analysis.

Goal #2: Expand and enhance the capabilities of the off-road enforcement team

Objective: Replace outdated equipment and add new equipment to better enable the department to respond to recreational vehicle complaints and support special events.

Performance Measure: 1. Replace existing, obsolete off-road motorcycles with new motorcycles. 2. Obtain side-by-side UTV for special events support and park patrols. 3. Purchase snowmobiles for recreational vehicle enforcement

Goal #3: Establish certification/accreditation management team to accomplish MPAC accreditation

Objective: Assign one Captain and one Sergeant to an accreditation team to pursue MPAC accreditation.

Performance Measure: Provide 8 hours per week to the accreditation team to pursue accreditation.





Mission Statement

The mission of RSVP Berkshire County is to encourage mature adults to volunteer and to match their skills and interests with appropriate community service assignments; to provide adult volunteers and project services which assist at-risk low income individuals and contribute to the success of community agencies and municipal departments in Berkshire County; to work in partnership with local groups and agencies to identify unmet needs and to design projects which make a measurable impact and improvement for those in need; and to promote the concept of volunteerism.

Department Description

RSVP is a national organization funded in part by the Corporation for National & Community Service (AmeriCorps Seniors) and sponsored locally by the City of Pittsfield. RSVP has chapters in every state of our country, with over a half million volunteers nationwide making a positive difference impacting communities. The RSVP Volunteer Program of Berkshire County provides recruitment, training and placement of adults 55 years of age and over as volunteers in community service projects. RSVP enables adult volunteers to use their experience and skills to meet new people, help others, be productive and grow personally, to explore new careers, and to make a difference in their community. RSVP believes that adult citizens and the community benefit when the skill and experience of persons 55+ are utilized in a volunteer capacity. RSVP validates and provides a structure for adult volunteerism. Berkshire County RSVP has 3 full-time staff; a director, an administrative assistant, and a volunteer coordinator. It also has RSVP volunteers who assist with office duties (telephone, mailings etc.) and with dispatching for the RSVP Van Service, and Wells for Wellness Program. Currently, RSVP is partnered with 60 non-profits in Berkshire County and has approximately 300 active volunteers. RSVP volunteers collectively donated almost 36,000 hours of service to Berkshire County in 2023. RSVP has been proudly serving the community as a City of Pittsfield department for over 50 years.

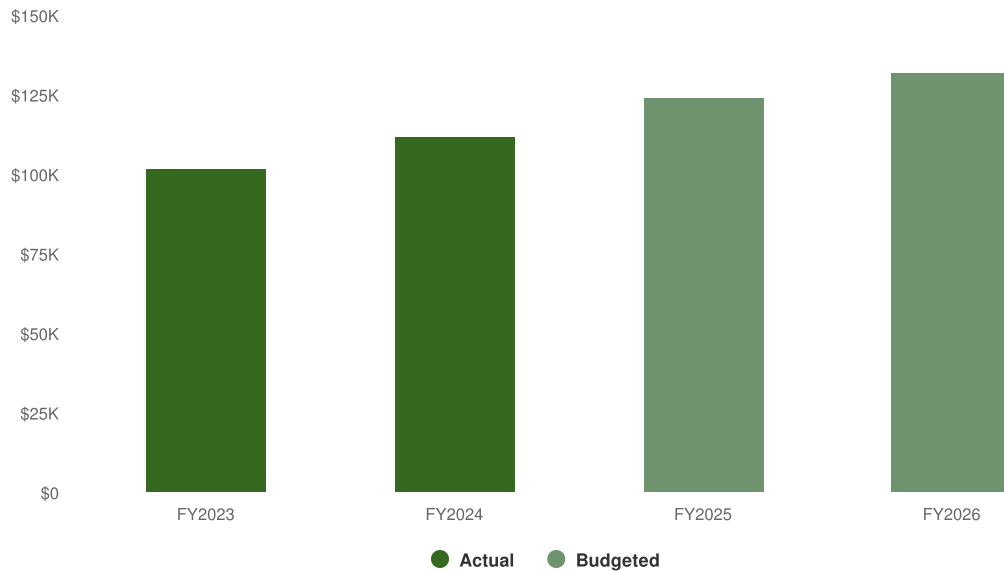
Volunteers are needed in Berkshire County to do important work; Berkshire County is a diverse community with a variety of non-profits that survive because of dedicated volunteers. RSVP volunteers serve in agencies which support our culture, tourism, and heritage, such as libraries, museums, and theaters, which rely heavily on the assistance of volunteers for a variety of supportive roles. Volunteers assist with the local hospital and hospice program, assisting with visiting patients and making special handmade gifts. At the American Red Cross, volunteers are assisting in disaster prep and relief. Volunteers help in the community at agencies that assist with mentoring young adults, tax preparation, mental health, and substance abuse. School needs are being addressed by our volunteers. They assist in classrooms, tutoring, and mentoring. Local government needs are being addressed, such as greeting visitors, answering phones, preparing large mailings, assisting with special events such as parades and park cleanups. Volunteers assist area animal shelters, helping with caring for animals and assisting with adoptions. RSVP's focus areas in the community are Healthy Futures/Aging in Place. This area encompasses RSVP's transportation program aimed at assisting seniors and low income residents-access-free transportation to medical appointments, food pantries, social engagements and volunteer jobs. RSVP has identified an issue of food insecurity throughout Berkshire County. RSVP partners with area food pantries such as South Community Food Pantry, The Christian Center Food Pantry, as well as others in the county to provide nutrition and food support by placing volunteers to work in the food pantry unpacking and packing boxes, serving food, collecting, and distributing food both in the pantry and delivering food throughout the area to people in need. Berkshire County is home to an abundance of wildlife and nature that makes it a great tourist destination and a great place to live and work. RSVP has identified Environmental Stewardship as a community need, another major focus area. In Pittsfield, the largest community, there are a total of 34 public parks and conservation areas, and it is also

home to an 11,000-acre state forest (Pittsfield State Forest). Through the City of Pittsfield Community Development Office, Mass Audubon, Pittsfield Beautiful, Berkshire Environmental Action Team (BEAT), Lee Greener Gateway Committee and Berkshire Regional Planning Commission, volunteers can plant trees and flowers, maintain trails, provide service for invasive species removal, participate in debris pick up and enhance the beauty of our area.

Expenditures Summary

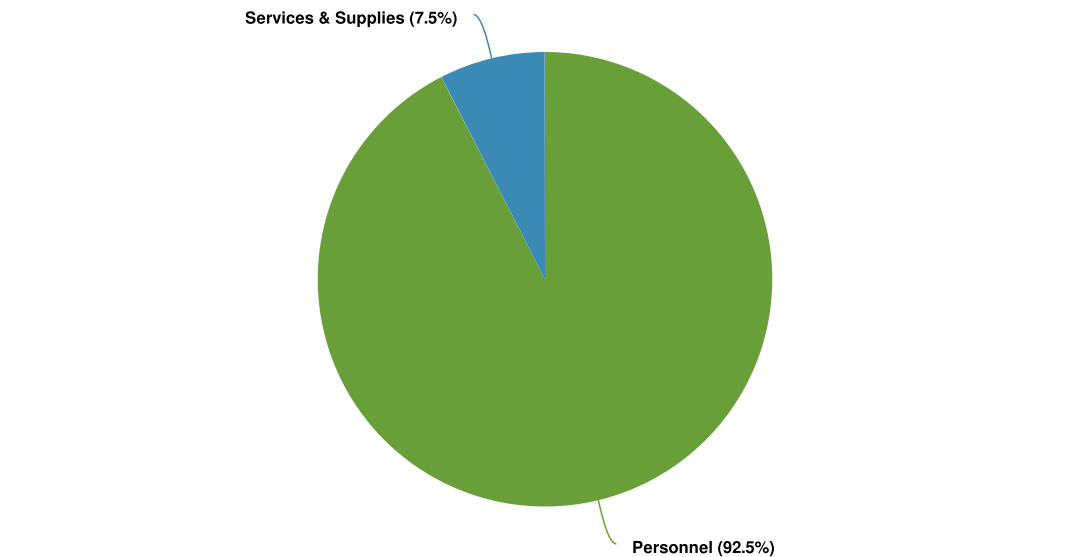
\$132,021 **\$7,943**
(6.40% vs. prior year)

RSVP Proposed and Historical Budget vs. Actual

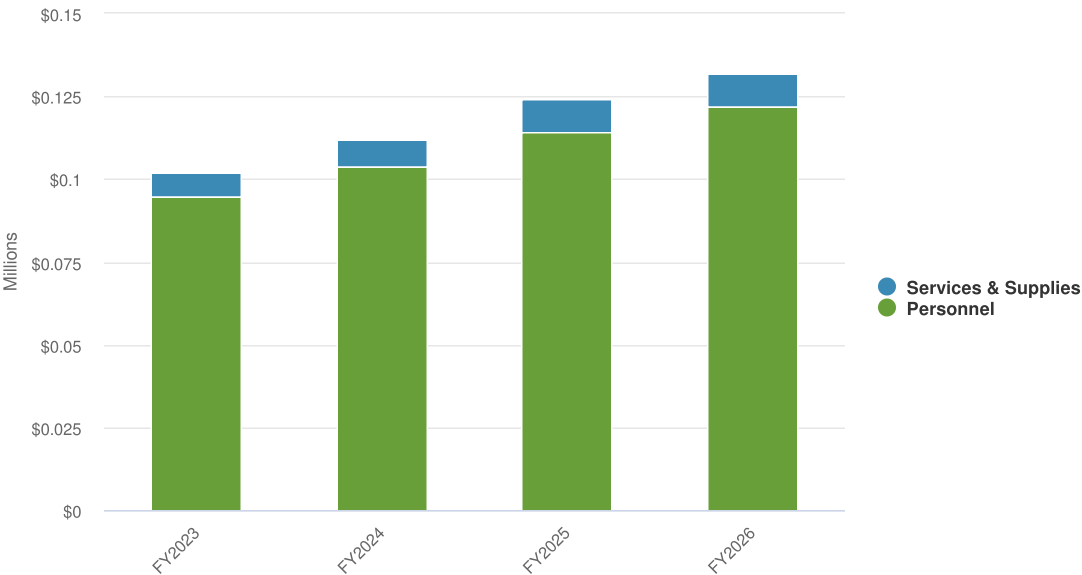


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
DIRECTOR OF RSVP	01137-51017	\$35,004.81	\$40,020.29	\$44,340.83	\$46,968.00	\$51,071.00	\$4,103.00	8.7%
VOLUNTEER COORDINATOR	01137-51104	\$25,269.30	\$27,919.96	\$29,894.80	\$33,080.00	\$35,000.00	\$1,920.00	5.8%
ADMIN ASST/BOOKEEPER	01137-51163	\$27,400.32	\$26,891.95	\$29,568.42	\$34,080.00	\$36,000.00	\$1,920.00	5.6%
Total Personnel:		\$87,674.43	\$94,832.20	\$103,804.05	\$114,128.00	\$122,071.00	\$7,943.00	7%
Services & Supplies								
OFFICE EQUIPMENT MAINTENANCE	01137-52404	\$1,459.20	\$1,364.33	\$1,538.87	\$1,575.00	\$1,575.00	\$0.00	0%
EDUCATION & TRAINING	01137-53018	\$0.00	\$34.77	\$200.00	\$450.00	\$450.00	\$0.00	0%
POSTAGE	01137-53406	\$759.21	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
SUPPLIES	01137-54227	\$736.53	\$1,282.30	\$948.44	\$1,675.00	\$1,675.00	\$0.00	0%
TRAVEL	01137-57100	\$0.00	\$97.42	\$208.25	\$1,200.00	\$1,200.00	\$0.00	0%
MEMBERSHIP & DUES	01137-57300	\$0.00	\$536.00	\$470.00	\$450.00	\$450.00	\$0.00	0%
VOLUNTEER RECOGNITION	01137-57827	\$402.87	\$3,730.58	\$4,600.00	\$4,600.00	\$4,600.00	\$0.00	0%
Total Services & Supplies:		\$3,357.81	\$7,105.40	\$7,965.56	\$9,950.00	\$9,950.00	\$0.00	0%
Total Expense Objects:		\$91,032.24	\$101,937.60	\$111,769.61	\$124,078.00	\$132,021.00	\$7,943.00	6.4%

Line Item Description

Personnel

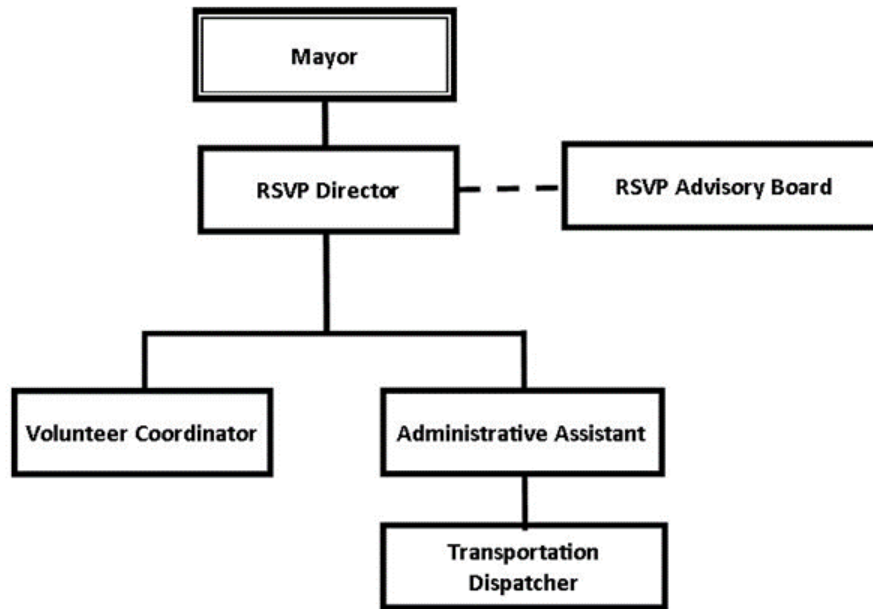
Account	Account Name	Description
51017	RSVP Director	Salary account for the RSVP Director
51104	Volunteer Coordinator	Salary account for the Volunteer Coordinator
51163	Administrative Assistant	Salary account for the Administrative Assistant

Expenses

Account	Account Name	Description
53700	Memberships and Dues	Dues/memberships for New England Council of RSVP Directors, MA Senior Corp Association, and Chamber of Commerce
53406	Postage	This pays for general postage
53018	Education & Training	Training for 3 Staff in RSVP office
52300	Telephone	Verizon telephone bill for RSVP office
54227	Supplies	General office supplies and items for volunteer/public recognition events
57100	Travel	Staff travel (mileage and/or meals)
57827	Volunteer Recognition	RSVP Annual Volunteer Recognition Luncheon, Volunteer appreciation tokens/cards, postage, awards and certificates
52404	Office Equipment Maintenance	One copier lease and its maintenance and supplies



Organizational Chart



Goal #1: Increase Community Awareness of RSVP to Promote Volunteerism and Community Partnerships

Objective: Utilize media outlets, recruitment workshops, host events at RSVP, attend events related to human services and volunteerism throughout Berkshire County.

Performance measure: Volunteerism will increase and cooperation between agencies and organizations involved in the fields of aging and volunteerism will increase. The community will recognize RSVP as a leader in effectively meeting community needs; and our volunteers as active seniors who meet critical community needs.

Goal #2: Increase access to medical care for Berkshire County residents

Objective: Continue to grow our current transportation programs and garner support from other agencies involved in transportation and medical care in the community.

Performance measure: Data will be used to expand the Wheels for Wellness program and increase partnership participation from those involved in transportation, medical care and human services.

Goal #3: Increase plant establishment through environmental stewardship in at-risk ecosystems.

Objective: Berkshire County is home to an abundance of wildlife and nature that makes it a great tourist destination and a great place to live and work. There are many preserves and sanctuaries throughout the county that must be maintained and enhanced to preserve the forests and our surroundings. The City of Pittsfield has a lot of urban public spaces that need to be maintained, enhanced, and beautified, and would not be able to have this service met without the volunteers. Many groups have taken the initiative to preserve the nature around us and RSVP has teamed up with them to help in the mission of keeping Berkshire County preserved and well maintained in all environmental spaces. In Pittsfield, the largest community, there are a total of 34 public parks and conservation areas, and it is also home to an 11,000-acre state forest (Pittsfield State Forest). Through the City of Pittsfield Community Development Office, Mass Audubon, Pittsfield Beautiful, Berkshire Environmental Action Team (BEAT), Lee Greener Gateway Committee and Berkshire Regional Planning Commission, volunteers can plant trees and flowers, maintain trails, provide service for invasive species removal, participate in debris pick up and enhance the beauty of our area.

Performance measure: Data will be provided to calculate the amount of parks and public land treated and improved.



Solicitor's Office

Devon W. Grierson

City Solicitor

Mission Statement

The mission of the City Solicitor's Office is to provide comprehensive and timely legal counsel to the Mayor, City Council, and all departments, commissions, committees, and agencies of the City of Pittsfield. This includes producing and reviewing legal opinions and documents, and ensuring compliance with all applicable laws and regulations. To support this mission, the City Solicitor will stay abreast of changes in state and federal law and provide guidance on their implementation at the local level. The City Solicitor's duties consist of commencing and prosecuting legal actions and proceedings initiated by the City, and defending the City in all suits and legal challenges. The City Solicitor will also facilitate compliance with the Public Records Law and promote open government principles. The City Solicitor's Office is committed to providing ethical, effective, and responsive legal services and representation to the City of Pittsfield.

Department Description

The City Solicitor and his staff are responsible for preparing and approving legal documents, and providing legal counsel to the Mayor, City Council, and the departments, commissions, committees and agencies of the City of Pittsfield. As general legal counsel to the City, the City Solicitor's Office is prohibited from providing legal representation or legal advice to members of the general public.

The City Solicitor is charged with the production and review of contracts awarded by City agencies; the drafting of real estate conveyance documents, including eminent domain orders, deeds, easements, leases, releases, loan documents, contracts of any nature; the drafting of proposed ordinances, City Council orders and home rule petitions to the state legislature. The City Solicitor also investigates all claims made against the City and administers the same in accordance with Massachusetts General Laws, Chapter 258, or other applicable provisions of law.

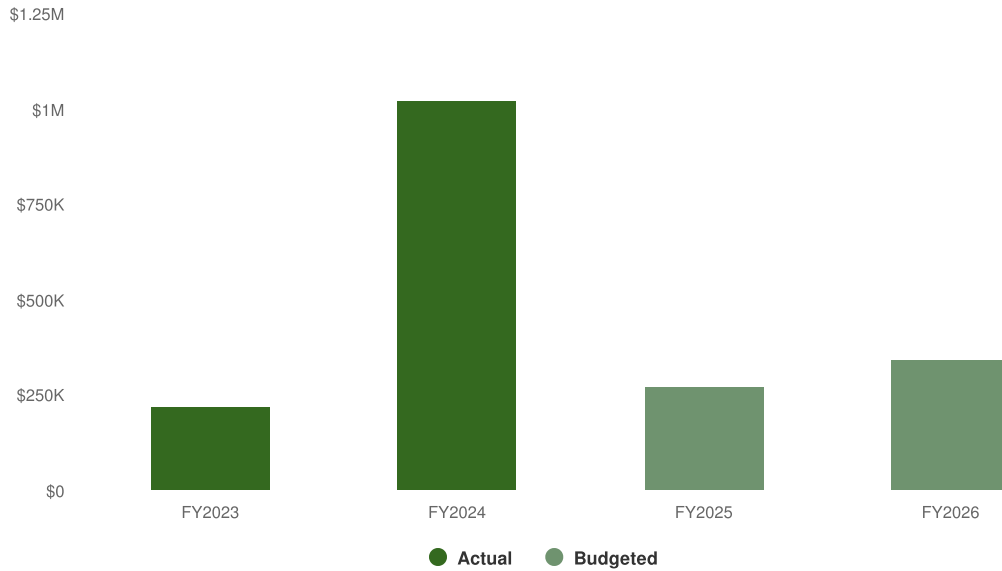
It is the duty of the City Solicitor to commence and prosecute all actions and other legal proceedings and suits begun by the City, and to defend all actions and suits brought against the City in any court or other tribunal of the Commonwealth, or of the United States; also to appear as counsel in any other action, suit or prosecution which may involve the rights and interests of the City, and to defend any of the officers of the City in suits and prosecutions against them for any official action, or the performance of any official duty, when any right, privilege, ordinance, act or direction of the City Council may be brought in question.



Expenditures Summary

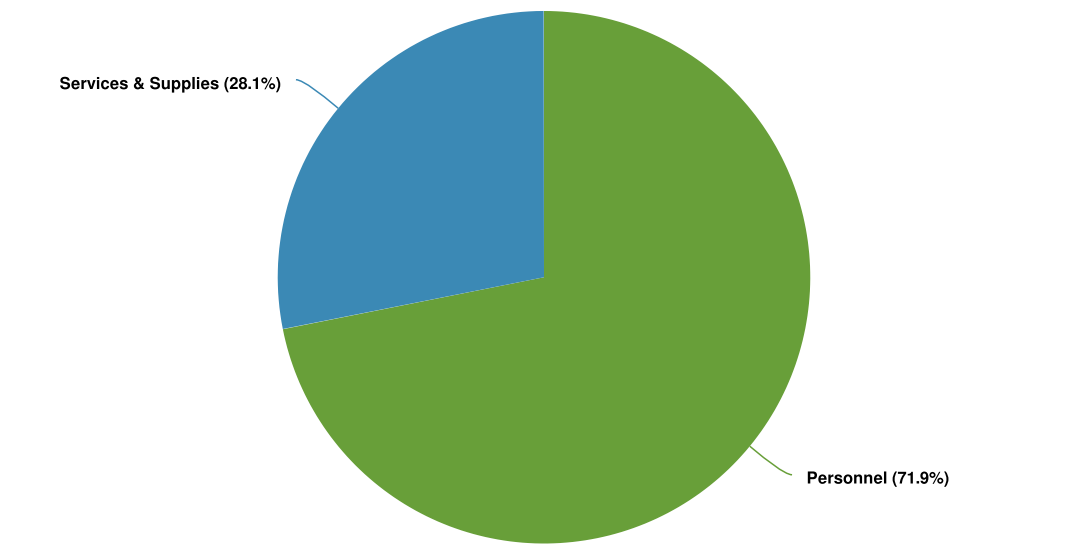
\$341,170 **\$71,791**
(26.65% vs. prior year)

Solicitor's Office Proposed and Historical Budget vs. Actual

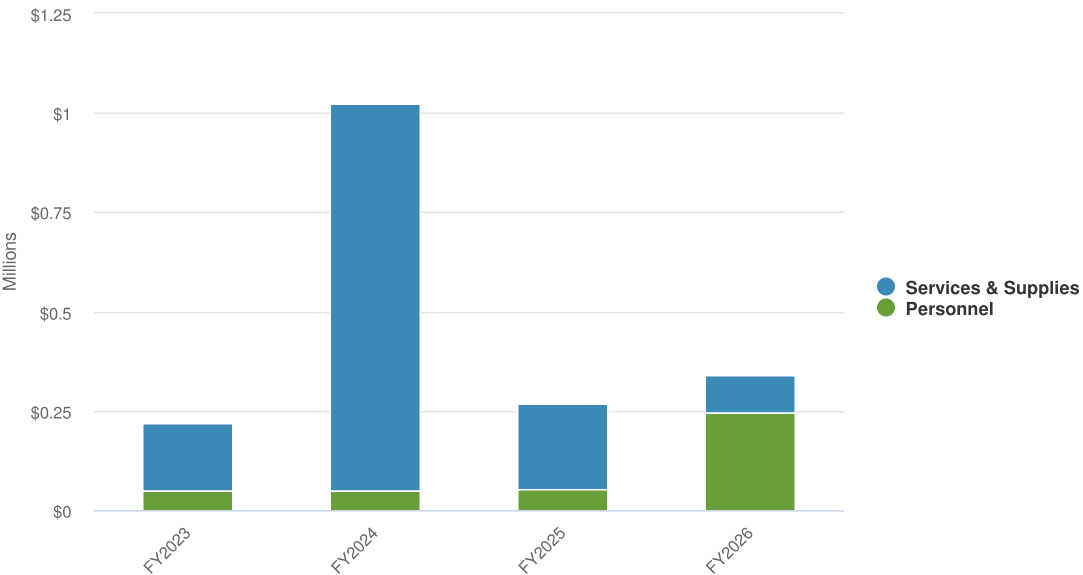


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
CITY SOLICITOR	01014-51006	\$0.00	\$0.00	\$0.00	\$0.00	\$136,500.00	\$136,500.00	N/A
LEGAL ASSISTANT	01014-51111	\$50,169.42	\$47,574.45	\$50,152.94	\$51,879.00	\$108,746.00	\$56,867.00	109.6%
Total Personnel:		\$50,169.42	\$47,574.45	\$50,152.94	\$51,879.00	\$245,246.00	\$193,367.00	372.7%
Services & Supplies								
OFFICE EQUIPMENT MAINTENANCE	01014-52404	\$1,191.42	\$1,245.84	\$1,551.36	\$2,000.00	\$2,000.00	\$0.00	0%
SUPPLIES	01014-54227	\$381.79	\$248.08	\$89.00	\$500.00	\$6,924.00	\$6,424.00	1,284.8%
LEGAL FEES/COURT COSTS	01014-57600	\$182,277.09	\$171,074.85	\$184,344.56	\$210,000.00	\$82,000.00	-\$128,000.00	-61%
TAX TITLE/LITIGATION	01014-57601	\$1,280.00	\$44.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
LEGAL SETTLEMENTS	01014-57815	\$0.00		\$786,625.00	\$0.00	\$0.00	\$0.00	0%
Total Services & Supplies:		\$185,130.30	\$172,612.77	\$972,609.92	\$217,500.00	\$95,924.00	-\$121,576.00	-55.9%
Total Expense Objects:		\$235,299.72	\$220,187.22	\$1,022,762.86	\$269,379.00	\$341,170.00	\$71,791.00	26.7%

Line Item Description

Personnel

Account	Account Name	Description
51006	City Solicitor	Salary account for the City Solicitor
51100	Assistant City Solicitor	Salary account for the Assistant City Solicitor
51111	Executive Legal Secretary	Salary account for the Executive Legal Secretary

Expenses

Account	Account Name	Description
57601	Tax Title /Litigation	Filing fees, recording, publications, and any other legal process necessary to file tax title foreclosure complaints with the Land Court and the Middle Berkshire Registry of Deeds
57300	Memberships and Dues	Licenses and memberships in professional organizations
54227	Supplies and Subscriptions	Legal research, subscriptions, online search engine and any other required resources, including stationary, and all other office supplies
57601	Tax Title /Litigation	Filing fees, recording, publications, and any other legal process necessary to file tax title foreclosure complaints with the Land Court and the Middle Berkshire Registry of Deeds
52404	Equipment Maintenance	Monthly leasing fee, maintenance and toner for office copier/printer/scanner/fax machine
57615	Legal Settlements	Payments to settle or pay for claims brought against the City



Organizational Chart



Unclassified Accounts

Matthew M. Kerwood
Finance Director/Treasurer

Mission Statement

The line items contained in the Unclassified Accounts are accounts that have a broad impact on all aspects of the City’s operation such as health insurance for employees or are for specific purposes such as the rental of office space or the funding of capital purchases in accordance with the City’s Capital Expense Policy.

Department Description

The line items contained in the Unclassified Accounts are accounts that have a broad impact on all aspects of the City’s operation such as health insurance for employees or are for specific purposes such as the rental of office space or the funding of capital purchases in accordance with the City’s Capital Expense Policy.

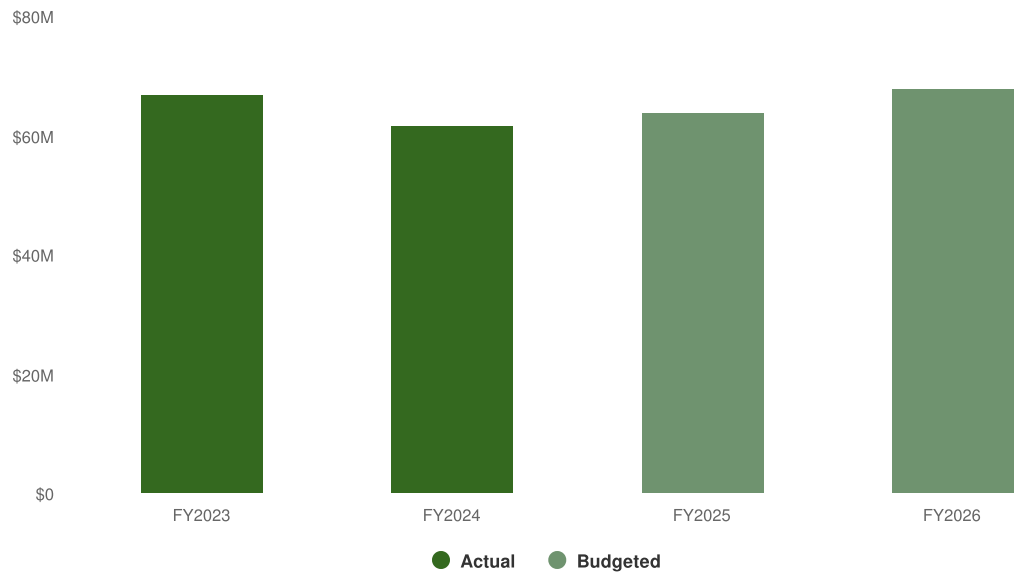
Expenditures Summary

\$68,022,366

\$4,093,195

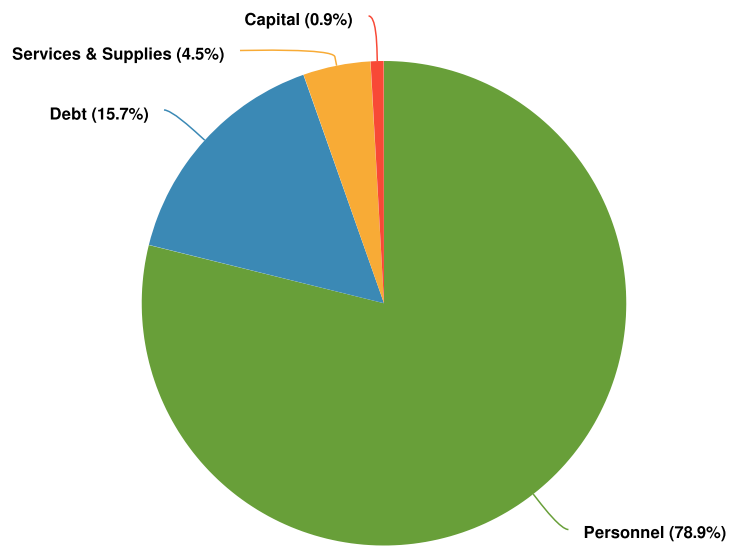
(6.40% vs. prior year)

Unclassified Proposed and Historical Budget vs. Actual

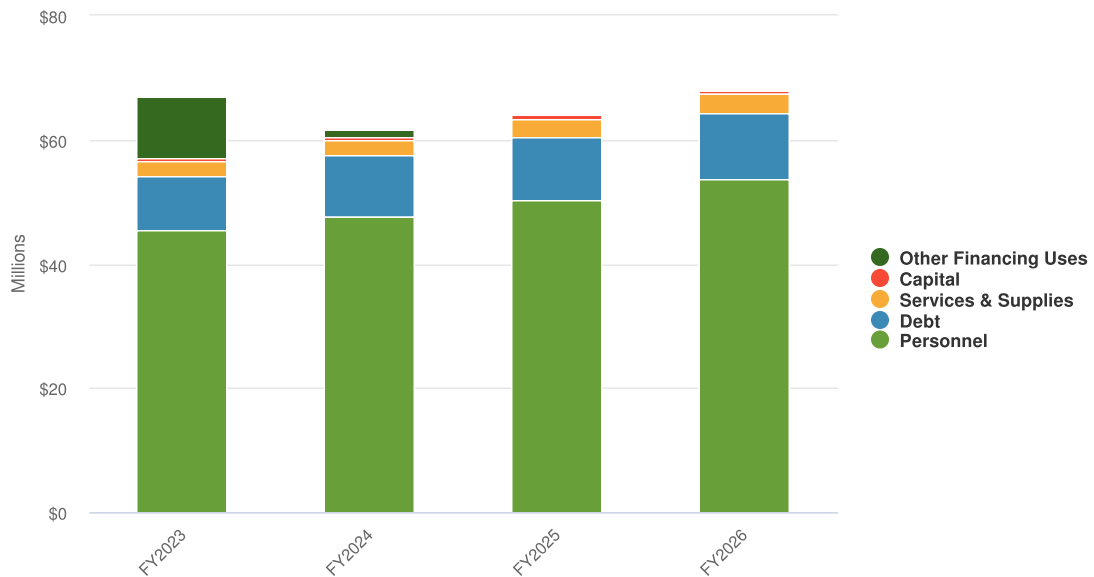


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	F
Expense Objects								CI
Personnel								
40U HEARING OFFICER	01502-51108	\$2,499.96	\$2,499.96	\$2,499.96	\$2,500.00	\$2,500.00	\$0.00	
40U CLERK	01502-51190	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	
CROSSING GUARDS	01502-51193	\$28,934.17	\$36,346.00	\$38,106.00	\$30,000.00	\$30,000.00	\$0.00	
SCHEDULED OVERTIME	01502-51309	\$26,634.52	\$36,804.89	\$37,941.70	\$30,000.00	\$40,000.00	\$10,000.00	
BENEFITS CONVERSION	01502-51506	\$420,477.29	\$477,250.67	\$582,758.94	\$500,000.00	\$500,000.00	\$0.00	
INS MEDICARE COVERAGE	01502-51705	\$1,186,925.80	\$1,326,880.80	\$1,417,933.85	\$1,300,000.00	\$1,350,000.00	\$50,000.00	
HEALTH INSURANCE	01502-51706	\$25,378,558.04	\$27,427,554.40	\$28,707,830.94	\$30,500,000.00	\$33,012,887.00	\$2,512,887.00	
INSURANCE GROUP LIFE	01502-51708	\$109,550.38	\$108,050.86	\$106,276.36	\$110,000.00	\$110,000.00	\$0.00	
INSURANCE UNEMPLOYMENT	01502-51710	\$62,760.17	\$227,212.69	\$325,178.89	\$300,000.00	\$300,000.00	\$0.00	
RETIREMNT CONTRIBUTION	01502-51717	\$14,915,413.00	\$15,695,905.00	\$16,512,091.00	\$17,399,578.00	\$18,304,356.00	\$904,778.00	
STIPENDS	01502-51910	\$999.96	\$999.96	\$999.96	\$1,000.00	\$1,000.00	\$0.00	
Total Personnel:		\$42,134,253.29	\$45,341,005.23	\$47,733,117.60	\$50,174,578.00	\$53,652,243.00	\$3,477,665.00	
Services & Supplies								
CONTRACTUAL SERVICES	01502-52000	\$154,270.00	\$169,350.00	\$174,246.18	\$180,200.00	\$180,200.00	\$0.00	
MGT FEE - ANIMAL SHLTR	01502-52200	\$52,909.98	\$53,560.00	\$54,184.78	\$55,000.00	\$56,500.00	\$1,500.00	
TELEPHONE	01502-52300	\$79,646.24	\$80,683.48	\$274.72	\$0.00	\$0.00	\$0.00	
CITY AUDIT CONTRACT	01502-53070	\$80,250.00	\$99,900.00	\$97,400.00	\$120,000.00	\$110,000.00	-\$10,000.00	
MEDICAID SERVICES	01502-53223	\$18,767.02	\$23,583.78	\$26,514.95	\$45,000.00	\$45,000.00	\$0.00	
POSTAGE	01502-53406	\$44,280.21	\$57,875.76	\$64,088.56	\$60,000.00	\$80,000.00	\$20,000.00	
TRAVEL	01502-57100	\$8,556.30	\$26,480.15	\$24,259.66	\$25,000.00	\$40,000.00	\$15,000.00	
INSURANCE GENERAL	01502-57400	\$1,610,108.07	\$1,722,700.57	\$1,794,742.95	\$2,168,250.00	\$2,208,250.00	\$40,000.00	
BANK SERVICE CHARGES	01502-57800	\$12,701.68	\$10,704.48	\$10,558.08	\$15,000.00	\$15,000.00	\$0.00	
CONTINGENCY	01502-57823	\$218,017.80	\$176,768.38	\$76,231.48	\$200,000.00	\$325,000.00	\$125,000.00	



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	F
Total Services & Supplies:		\$2,279,507.30	\$2,421,606.60	\$2,322,501.36	\$2,868,450.00	\$3,059,950.00	\$191,500.00	Buc
Capital								
CAPITAL IMPROVEMENTS	01502-58900	\$911,815.52	\$490,125.57	\$529,531.01	\$600,000.00	\$600,000.00	\$0.00	
Total Capital:		\$911,815.52	\$490,125.57	\$529,531.01	\$600,000.00	\$600,000.00	\$0.00	
Debt								
LONG TERM DEBT PRINCIPAL	01502-59100	\$5,960,573.00	\$6,304,014.00	\$6,994,464.00	\$7,459,696.00	\$7,975,823.00	\$516,127.00	
LONG TERM DEBT INTEREST	01502-59150	\$3,630,342.25	\$3,715,008.53	\$4,164,522.98	\$3,942,911.00	\$3,984,313.00	\$41,402.00	
SHORT TERM DEBT INTEREST	01502-59155	\$105,733.32	\$302,286.84	\$124,403.31	\$150,000.00	\$150,000.00	\$0.00	
DEBT ISSUANCE COSTS	01502-59160	\$32,821.00	\$23,822.00	\$17,721.00	\$15,000.00	\$15,000.00	\$0.00	
ALLOCATION FROM WTR	01502-59600	-\$845,253.00	-\$659,578.00	-\$609,434.00	-\$529,118.00	-\$703,815.00	-\$174,697.00	
ALLOCATION FROM SWR	01502-59601	-\$997,530.00	-\$906,709.00	-\$819,642.00	-\$752,346.00	-\$711,148.00	\$41,198.00	
Total Debt:		\$7,886,686.57	\$8,778,844.37	\$9,872,035.29	\$10,286,143.00	\$10,710,173.00	\$424,030.00	
Other Financing Uses								
TRANSFERS OUT	01502-59000	\$0.00	\$10,000,000.00	\$1,125,712.85	\$0.00	\$0.00	\$0.00	
Total Other Financing Uses:		\$0.00	\$10,000,000.00	\$1,125,712.85	\$0.00	\$0.00	\$0.00	
Total Expense Objects:		\$53,212,262.68	\$67,031,581.77	\$61,582,898.11	\$63,929,171.00	\$68,022,366.00	\$4,093,195.00	



Line Item Description

Personnel

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
51108	40U Officer	Stipend account for the 40U hearings officer. 40U citations are issued by the Health Department and by law those citations can be appealed requiring a hearing.
51190	40U Clerk	Stipend for the 40U Clerk
51193	Crossing Guards	Salary account for the City's 6 crossing guards
51309	Scheduled Overtime	Overtime account for Finance and Administration and other departments that do not have their own overtime accounts

Expenses

<i>Account</i>	<i>Account Name</i>	<i>Description</i>
51705	Insurance Medicare	City's share of the required Medicare Payroll Tax
51706	Insurance Health	City's portion of the health insurance premium for city employees and retirees
57400	Insurance General	Premium for the city general insurance, such as property & causality and professional liability
51708	Insurance Group Life	50% match for the premiums on the voluntary group life insurance plan offered by the City
51710	Unemployment Insurance	City's contribution to former employees would be collecting unemployment. Unlike the private sector, cities and towns operate on a "pay as you go" based on approved claims
51717	Retirement Contribution	City's annual contribution to the Pittsfield Retirement System
51506	Benefits Conversion	Benefits conversions for employees who retire, leave city service, or buy back unused vacation time.
51910	Stipends	Stipend for the clerk to Human Rights Commission
52200	Animal Shelter Management Fee	Annual contractual fee for animal shelter services
52300	Telephone/Internet	Phone bills for all non-school departments, including all city-issued cell phone and internet hot spots. It is expected that with the conversion to a voice over IP system that these costs will be reduced in the future
51205	Temp Services	To fund the use of temp agencies when needed
53070	City Audit	Outside auditing services as well as the required updates on the city's OPEB obligations
52000	Contractual Services	City's lease of 100 North Street
53223	Medicaid Services	Vendor used to administer the Medicaid reimbursement program. Under this program the state provides reimbursements for services provided to special needs students. LPV administers the program for the city & we pay 10% admin fee on \$ we receive.
57100	Seminars/Travel	Seminars, travel, and association/organization dues for various departments
53406	Postage	Postage for all city departments except the school department
57800	Bank Charges	Bank service charges on city bank accounts
57823	Contingency	Unanticipated items that materialize during the fiscal year that cannot be funded by other budget line items
58900	Capital Expenditures	Capital items that have a useful life of five years or less or cost less than \$25,000 directly from the operating budget rather than borrowing for such items
59100	Long Term Debt Principal	Annual principal costs associated with the city's outstanding long term debt
59150	Long Term Debt Interest	Annual interest cost associated with the city's outstanding long term debt
59155	Short Term Debt Interest	Interest cost associated with the city's short term debt (Bond Anticipation Notes)
59160	Debt Issuance Costs	Services related to the issuance of debt such as our financial advisors, bond counsel, and Standard and Poor's.



Veteran's Services

James Clark

Director

Mission Statement

The mission of the Veterans' Services Department is to advocate for Pittsfield's veterans and their dependents and assist veterans to access their state and federal military benefits, such as emergency financial or medical assistance programs for veterans in need, educational benefits, real estate tax abatement, employment and training opportunities, burial information, and other benefits.

Department Description

The Veterans' Services Department administers Massachusetts General Law Chapter 115 at the local level through the Veterans' Service Office (VSO), who is appointed by the Mayor. Veterans seeking services related to employment, economic security, disability, medical services, education, VA pensions and other claims, etc. may seek information and assistance applying for benefits from the VSO. Certain dependents of veterans are also eligible for certain benefits.

New Spending and Programs

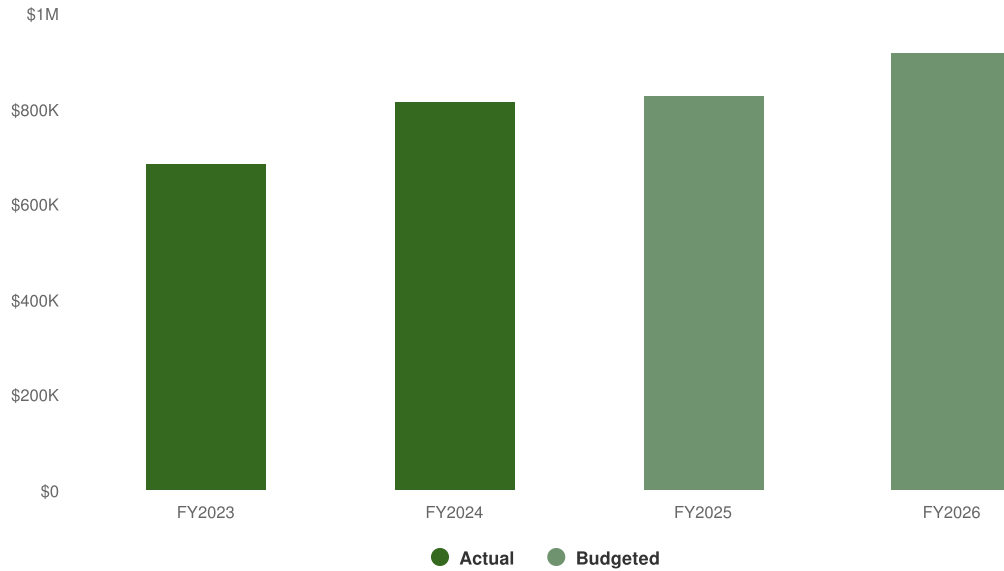
There is no new spending or programming in the Veteran's Office budget for fiscal year 2026.



Expenditures Summary

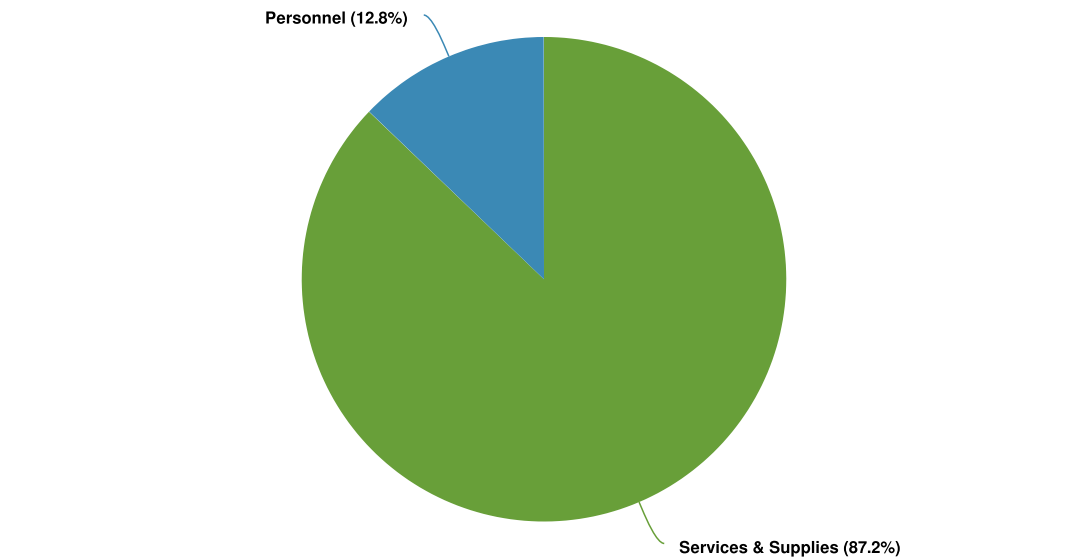
\$918,978 **\$92,109**
(11.14% vs. prior year)

Veteran's Services Proposed and Historical Budget vs. Actual

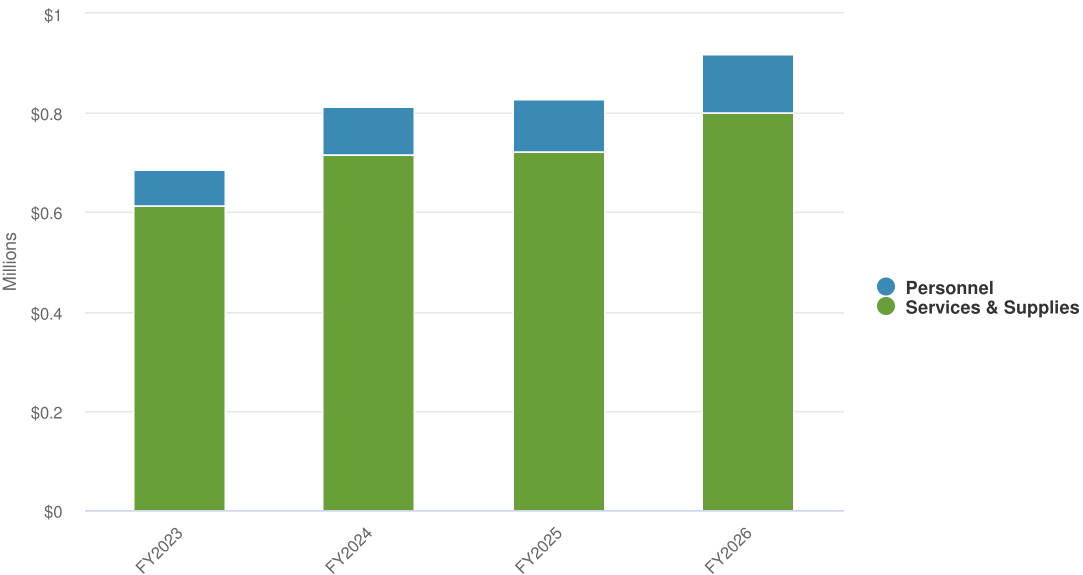


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
VETERANS AGENT	01026-51026	\$55,312.17	\$40,956.41	\$54,384.48	\$64,358.00	\$80,898.00	\$16,540.00	25.7%
ADMIN ASSISTANT	01026-51050	\$30,296.49	\$34,101.31	\$41,508.58	\$39,511.00	\$37,080.00	-\$2,431.00	-6.2%
Total Personnel:		\$85,608.66	\$75,057.72	\$95,893.06	\$103,869.00	\$117,978.00	\$14,109.00	13.6%
Services & Supplies								
OFFICE EQUIPMENT MAINTENANCE	01026-52404	\$3,216.90	\$537.90	\$1,250.54	\$1,750.00	\$1,750.00	\$0.00	0%
RENTAL EXPENSE	01026-52700	\$4,900.00	\$5,436.65	\$4,400.00	\$6,500.00	\$6,500.00	\$0.00	0%
FLAGS	01026-54210	\$14,064.50	\$7,433.49	\$11,475.00	\$12,000.00	\$15,000.00	\$3,000.00	25%
SUPPLIES	01026-54227	\$785.90	\$432.85	\$706.51	\$2,500.00	\$2,500.00	\$0.00	0%
PROGRAM EXPENSE	01026-57700	\$549,191.22	\$597,985.90	\$699,396.67	\$700,000.00	\$775,000.00	\$75,000.00	10.7%
AWARDS & DECLARATIONS	01026-57828	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00	0%
Total Services & Supplies:		\$572,158.52	\$611,826.79	\$717,228.72	\$723,000.00	\$801,000.00	\$78,000.00	10.8%
Total Expense Objects:		\$657,767.18	\$686,884.51	\$813,121.78	\$826,869.00	\$918,978.00	\$92,109.00	11.1%

Line Item Description

Personnel

Account	Account Name	Description
51026	Veterans' Agent	Salary account for the Veterans' Service Officer
51050	Administrative Assistant	Salary account for the Administrative Assistant/Investigator

Expenses

Account	Account Name	Description
52404	Equipment Maintenance	Costs for lease and annual maintenance fee for fax and scan equipment
52700	Rental Expense	Distributed to seven different veterans' organizations in Pittsfield
54229	Flags	Flags and markers for veterans' graves; flags are reimbursed at 75% by the State
54227	Supplies	Toner cartridges, copier paper, incidental inventory
57700	Program Expense	Funds that provide a uniform program of financial and medical assistance for indigent Veterans and their dependents; cost is reimbursed 75% (in some cases, 100%) by the State
57828	Awards and Decorations	Awards and other decorations for recognition of veterans and those who support them



Organizational Chart



Goal #1

Continue to work to reduce the number of veterans and/or their spouses who are eligible for Chapter 115 Benefits

**MASS VET
BENEFIT
CALCULATOR**

Goal #2

**Application for
VA BENEFITS**

Personal Information

Name (Last) DOE (First) John (Middle Initial) 123 Home Telephone 123-1234
Address (Mailing Address) 2345 Main Street (City) 12345 Other Telephone 123-1234
E-Mail Address _____

Current Income

Did Graduate Or General Education (GED) Test Passed? Yes No

Salary (Most recent first)	Credits Earned	Graduate	Degree & Year	Major or Subject

Restart the process of allowing veterans to file VA claims through this office. Federal and State guidance had temporarily blocked VSOs from filing claims for Veterans due to lack of certification at the State and Federal Level. We are now certified at both levels and can again process claims.

Workers' Compensation

Matthew M. Kerwood
Finance Director/Treasurer

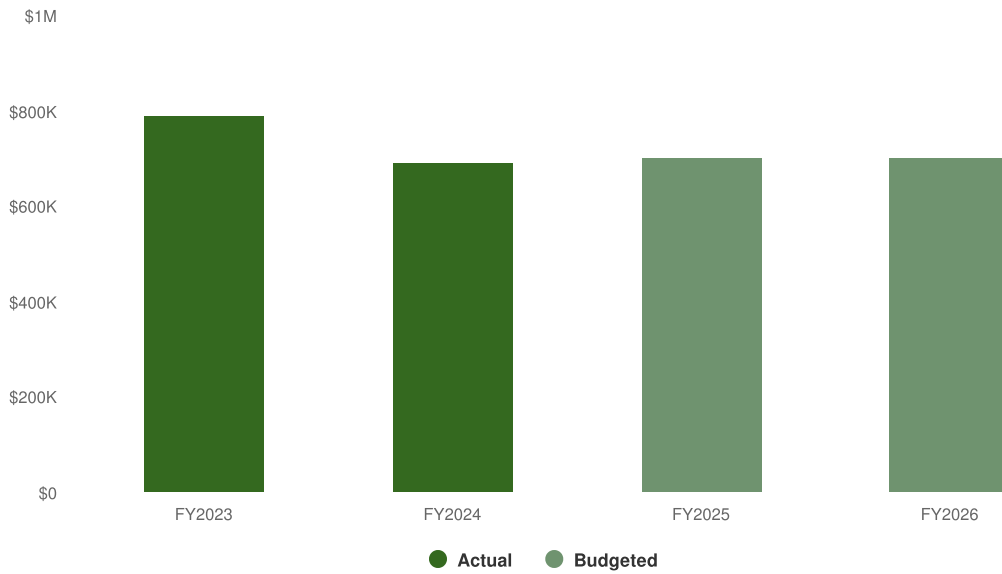
Department Description

These accounts pay for workers' compensation for City staff and injured-on-duty (IOD) claims for Police and Fire personnel.

Expenditures Summary

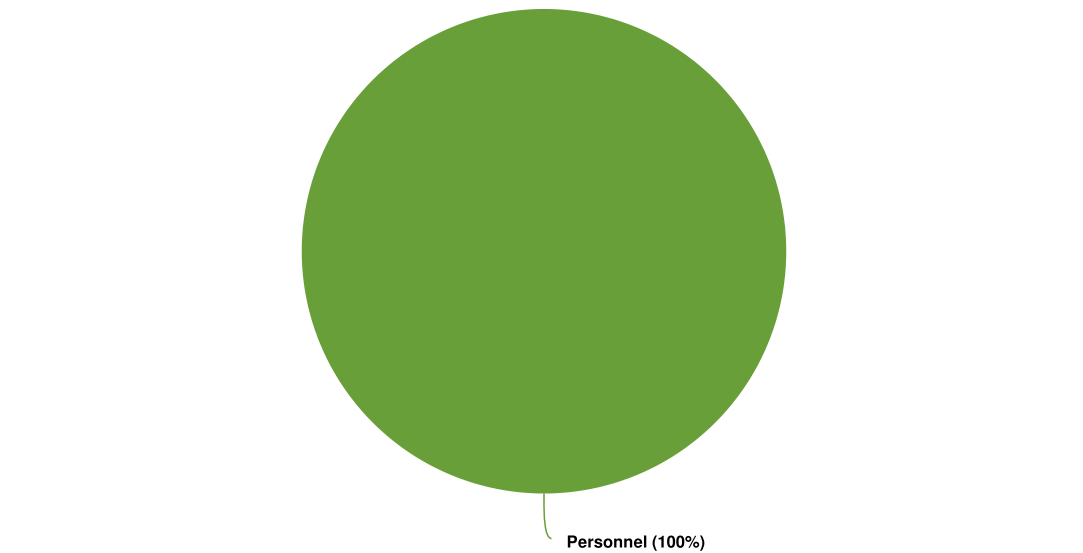
\$700,000 **\$0**
(0.00% vs. prior year)

Workers' Compensation Proposed and Historical Budget vs. Actual

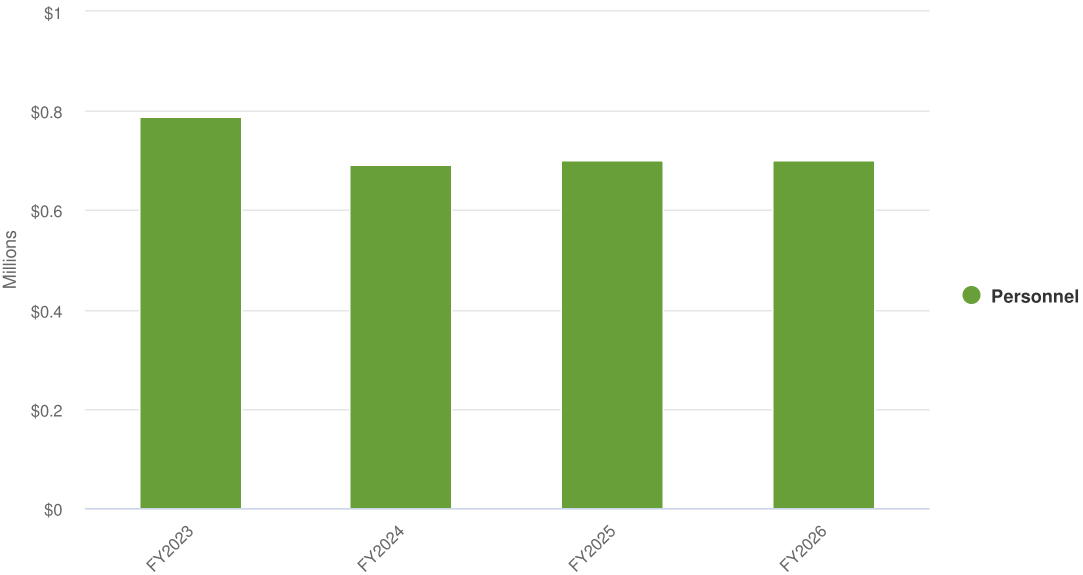


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects								



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Personnel								
COMPENSATION PAYMENTS	01500-51701	\$357,693.72	\$370,373.70	\$316,887.34	\$275,000.00	\$275,000.00	\$0.00	0%
MEDICAL PAYMENTS	01500-51702	\$191,026.10	\$146,481.86	\$199,284.72	\$225,000.00	\$225,000.00	\$0.00	0%
INS INJURIES FIRE/POLICE	01500-51709	\$231,080.83	\$273,060.06	\$175,093.30	\$200,000.00	\$200,000.00	\$0.00	0%
Total Personnel:		\$779,800.65	\$789,915.62	\$691,265.36	\$700,000.00	\$700,000.00	\$0.00	0%
Total Expense Objects:		\$779,800.65	\$789,915.62	\$691,265.36	\$700,000.00	\$700,000.00	\$0.00	0%

Line Item Description

Expenses

Account	Account Name	Description
51701	Compensation- Payments	Costs associated with worker compensation claims
51702	Medical Payments	Independent medical review for employees who have filed worker compensation or injured on duty claims
51709	Injured on Duty (Police & Fire)	Costs associated with injured on duty claims for police and fire personnel as outlined in Massachusetts General Law 111F



Pittsfield Public Schools

Joseph Curtis
Superintendent

Mission Statement:

To serve our community and its children by creating a school environment where lifelong learning is valued , excellence is expected, and improvement is continuous: to meet the needs of each student by providing the information, encouragement, support, and instruction required to meet or to exceed the district's high expectations and rigorous academic demands; to prepare every student for postsecondary education, career satisfaction, and lifelong economic, social, and civic success.

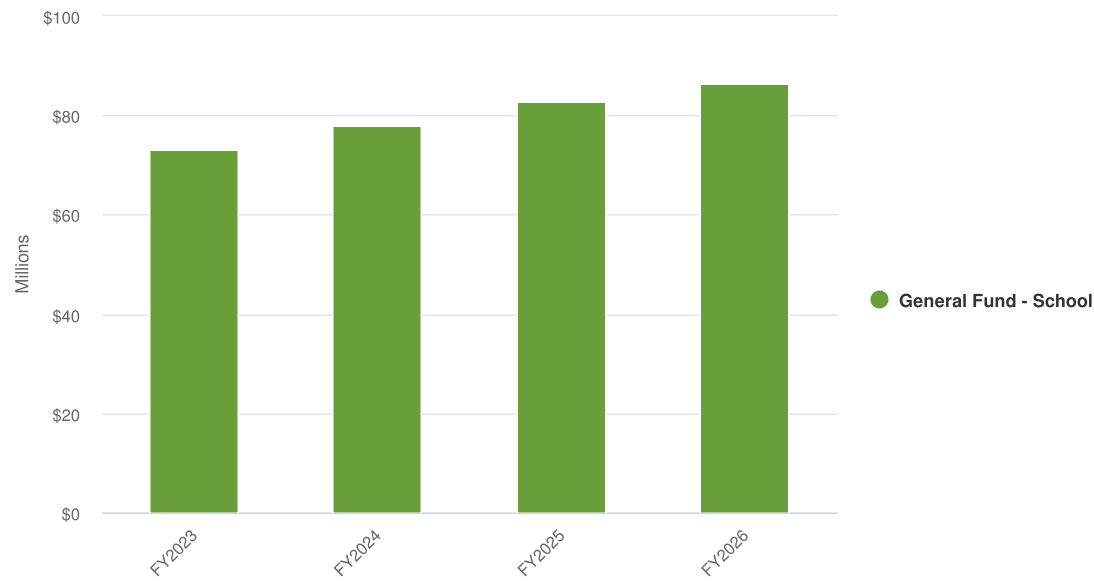
Expenditures Summary

\$86,450,361

\$3,765,084
(4.55% vs. prior year)

Expenditures by Fund

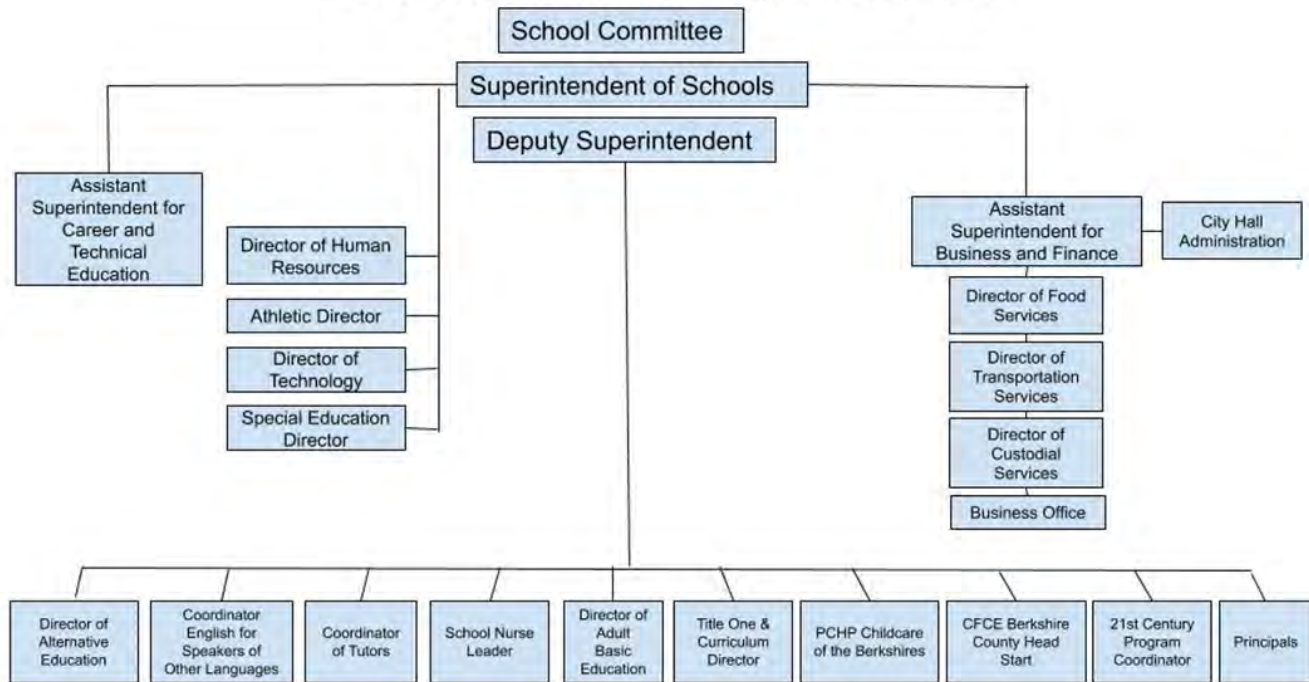
Budgeted and Historical 2026 Expenditures by Fund



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)
General Fund - School								
Education		\$66,462,214	\$72,987,828	\$77,969,593	\$82,685,277	\$86,450,361	4.6%	\$3,765,084
Total General Fund - School:		\$66,462,214	\$72,987,828	\$77,969,593	\$82,685,277	\$86,450,361	4.6%	\$3,765,084

Organizational Chart

The Public Schools of Pittsfield • Organizational Chart



Parking

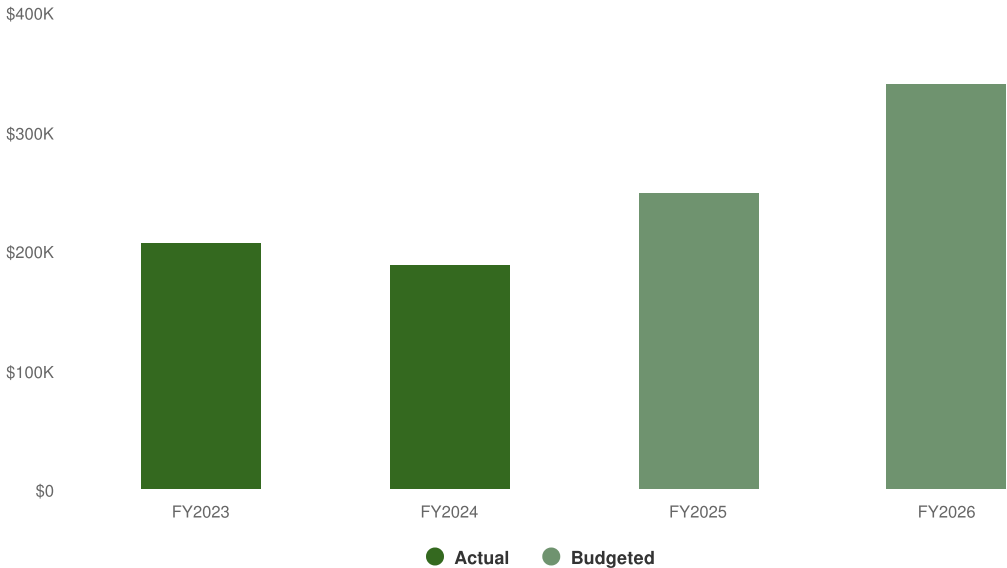
Expenditures Summary

\$340,350

\$90,750

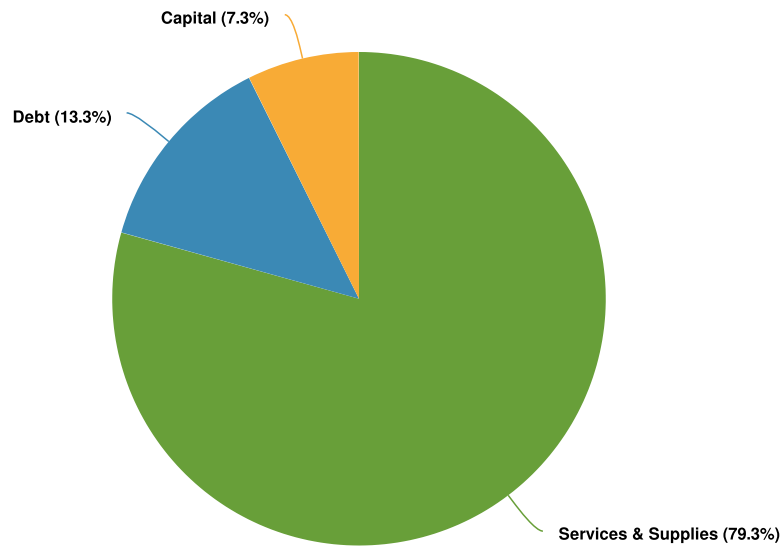
(36.36% vs. prior year)

Parking Proposed and Historical Budget vs. Actual

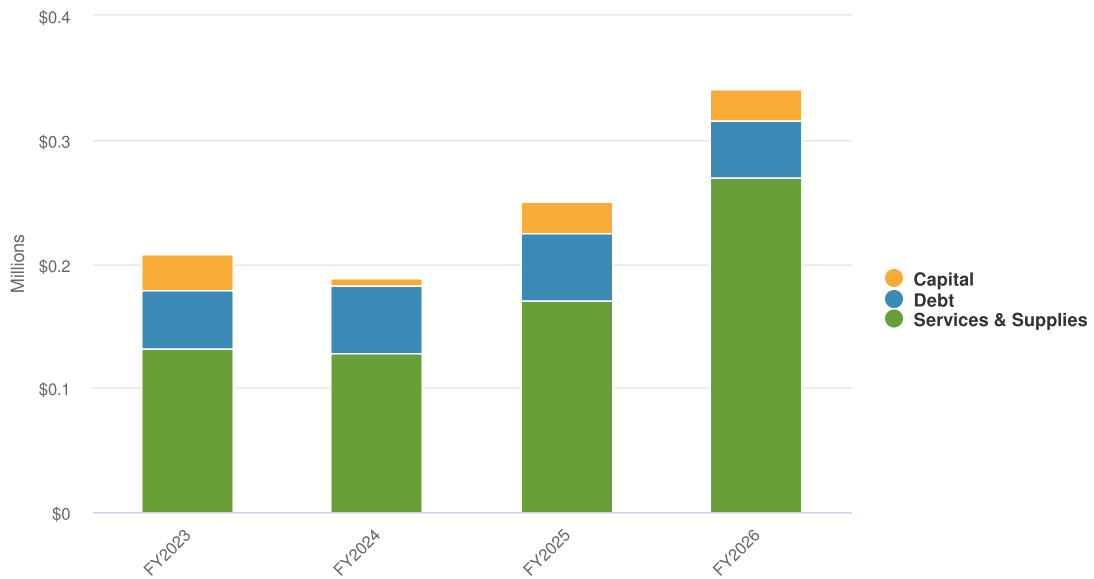


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Actuals	FY2025 Budgeted	FY 2026 FY2026	FY2024 Budgeted vs. Fiscal Year 2025 (Insurance Receipts R) (\$ Change)	FY2024 Budgeted vs. Fiscal Year 2025 (Insurance Receipts R) (% Change)	FY2025 Budgeted vs. FY 2026 FY2026 (\$ Change)	FY2025 Budgeted vs. FY 2026 FY2026 (% Change)
Expense Objects										
Services & Supplies										
CONTRACTUAL SERVICES	21800-52000	\$43,771	\$44,789	\$31,977	\$50,000	\$50,000	\$0	0%	\$0	0%
GARAGE MAINTENANCE	21800-52501	\$10,606	\$26,845	\$19,571	\$55,000	\$155,000	\$0	0%	\$100,000	181.8%
SUPPLIES	21800-54227	\$5,966	\$11,681	\$5,837	\$15,000	\$15,000	\$0	0%	\$0	0%
BANK SERVICE CHARGES	21800-57800	\$38,173	\$48,810	\$70,627	\$50,000	\$50,000	\$0	0%	\$0	0%
Total Services & Supplies:		\$98,516	\$132,125	\$128,012	\$170,000	\$270,000	\$0	0%	\$100,000	58.8%
Capital										
EQUIPMENT	21800-58500	\$2,082	\$28,395	\$5,483	\$25,000	\$25,000	\$0	0%	\$0	0%
Total Capital:		\$2,082	\$28,395	\$5,483	\$25,000	\$25,000	\$0	0%	\$0	0%
Debt										
LONG TERM DEBT PRINCIPAL	21800-59100	\$0	\$30,900	\$40,000	\$0	\$40,175	\$0	0%	\$40,175	N/A
LONG TERM DEBT INTEREST	21800-59150	\$15,986	\$15,986	\$14,750	\$54,600	\$5,175	\$0	0%	-\$49,425	-90.5%
Total Debt:		\$15,986	\$46,886	\$54,750	\$54,600	\$45,350	\$0	0%	-\$9,250	-16.9%
Total Expense Objects:		\$116,584	\$207,406	\$188,245	\$249,600	\$340,350	\$0	0%	\$90,750	36.4%



SUPPLEMENTAL INFORMATION



Financial Policies

CITY OF PITTSFIELD

FINANCIAL POLICIES MANUAL
April 2017

Linda M. Tyer, Mayor
Matthew M. Kerwood, Finance Director

INTRODUCTION

The City of Pittsfield is committed to safeguarding public funds, protecting local assets, and complying with financial standards and regulations. To that end, this manual of financial policies provides guidance for local planning and decision making. The policies as a whole are intended to outline objectives, provide formal direction, and define authority to help ensure sound fiscal stewardship and management practices. Each policy is a living document that should be reviewed and updated as necessary.

Through these policies, the City commits to the following objectives:

- Sustaining a consistent level of service and value for residents.
- Safeguarding financial integrity and minimizing risk through a system of internal controls.
- Ensuring the quality and maintenance of capital assets.
- Conforming to general law, uniform professional standards, and municipal best practices.
- Protecting and enhancing the city's credit rating.
- Promoting transparency and public disclosure.



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REVENUES AND FORECASTING

PURPOSE

A key component of budget development is the identification of revenue assumptions and projections to determine the range of choices the Mayor, School Committee, and City Council can make in allocating resources. This policy is intended to set guidelines for regular evaluation of revenue sources as part of the annual budget process and longer range fiscal planning.

APPLICABILITY

This policy applies to the Mayor and City Council as Pittsfield's budget decision makers. It also applies to the job responsibilities of the Finance Director, School Superintendent, Deputy Superintendent for Finance, and all the managers of revenue-generating departments and the City's business-type operations.

POLICY

A. Revenue Guidelines

The City will continuously seek to diversify its revenue to improve the equity and stability of sources. Each year and whenever appropriate, the City will reexamine existing revenues and explore potential new sources. A balance will be sought between elastic and inelastic revenues to minimize any adverse effects caused by inflation or other economic changes. Additionally, intergovernmental revenues (e.g., local aid, grants) will be reviewed annually to determine their short- and long-term stability in order to minimize detrimental impacts.

This policy further entails the following expectations:

- The Assessing Department will maintain property assessments for the purpose of taxation at full and fair market value as prescribed by state law.
- City departments that charge fees shall annually review their fee schedules and propose adjustments when needed to ensure coverage of service costs.
- The City's business-type operations shall set rates to cover all their direct, indirect, and capital improvement costs on a self-supporting basis.
- The Building Department will notify the Finance Director of any moderate-to-large developments that could impact building permit volume.
- Department heads will strive to be informed of all available grants and other aid and will carefully consider any related restrictive covenants or matching requirements (both dollar and level-of-effort) to determine the cost-benefit of pursuing them.

B. Financial Forecast Guidelines

To determine the City's operating capacity for each forthcoming fiscal year, the Finance Director will annually create and provide the Mayor with a detailed budget forecast. The Finance Director shall also annually prepare a [five]-year financial projection of revenues and expenditures for all operating funds. To do so, the Finance Director will review trending financial factors and consult with the Board of Assessors, the City Accountant, other department heads, and other officials with knowledge of state and local finance. These forecasts shall be used as planning tools in developing the following year's operating budget as well as the five-year capital improvement plan.



To ensure the City's revenues are balanced and capable of supporting desired levels of services, forecasts for property taxes, local receipts, and state aid shall be conservative based on historical trend analyses and shall use generally accepted forecasting techniques and appropriate data. To avoid potential revenue deficits, estimates for local receipts (e.g., inspection fees, investment income, license fees) should generally not exceed [90] percent of the prior year's actual collections without firm evidence that higher revenues are achievable.

Additionally, the forecast model should assume that:

- The City will maintain its current level of services.
- Property taxes (absent overrides) will grow at the limits of Proposition 21/2.
 - New growth will be projected conservatively, taking into account the City's three-year average by property class
- The City will be in compliance with Net School Spending and continue to contribute above its minimum contribution level.
- Local receipts and state aid will reflect economic cycles.
- Historical trends in the growth of specific operating expenses will prevail.
- The City will pay the debt service on existing debt, and follow its capital planning and debt management policies.
- The City will make its annual pension contributions and will begin making annual appropriations to amortize its other postemployment benefit liabilities.
- The City will strive to build and maintain reserve funds in compliance with its policy.

EFFECTIVE DATE

This policy was approved by the Mayor-April 2017



TREATMENT OF ONE-TIME REVENUES

PURPOSE

The City of Pittsfield establishes this policy to set guidelines for the use of one-time revenues. It is fiscally prudent to avoid using any one-time revenue source to fund ongoing operations since that funding source cannot be expected to reoccur. Doing so without identifying future available offsets effectively postpones difficult decisions necessary to achieve structurally sound and sustainable spending plans.

APPLICABILITY

This policy pertains to any source of revenue that occurs in isolation in a given year (i.e., not repetitively, either year to year or over a limited period of years). It applies to the Mayor, Finance Director, School Committee, and City Council in their budget analysis and decision-making responsibilities.

POLICY

The City will generally avoid using one-time revenues to fund ongoing or recurring operating expenditures. Instead, the City will use the revenue to finance documented capital improvements, pay one-time expenditures, assist in reducing unfunded liabilities, or meet stated reserve goals before considering using any portion for operational needs.

The Finance Director will inform the Mayor of the anticipated receipt of any sizable or extraordinary one-time revenues, which can include free cash, bond premiums, overlay surplus, sale of municipal equipment, legal settlements, insurance proceeds, and gifts. The City will thoroughly analyze any unexpected or unusual one-time revenue source before appropriation. In adopting this policy, the City should have a priority order when appropriating one-time revenues, such as:

1. General stabilization fund
2. OPEB trust fund
3. One time capital expenditures

Economic downturns or unanticipated fiscal stresses may compel reasonable exceptions to this policy. In such cases, the Mayor, in consultation with the Finance Director, can recommend to City Council the use of one-time revenues for operational appropriations. Such use will trigger the Mayor to develop an action plan with the Finance Director to avoid continued reliance on one-time revenues.

State laws impose further restrictions on how certain types of one-time revenues may be used. The City will consult the following General Laws when the revenue source is:

- Sale of real estate: M.G.L. c. 44, §63 and M.G.L. c. 44, §63A
- Gifts and grants: M.G.L. c. 44, §53A and M.G.L. c. 53A1/2
- Bond proceeds: M.G.L. c. 44, §20

EFFECTIVE DATE

This policy was approved by the Mayor-April 2017



FINANCIAL RESERVES

PURPOSE

The City of Pittsfield's reserves provide resources that help the municipality to stabilize finances and to sustain operations during difficult economic periods. It is therefore important to have a policy that establishes prudent and consistent practices for appropriating to and expending these funds. With well-planned sustainability, the City can use its reserves to finance emergencies and other unforeseen needs, to hold money for specific future purposes, or in limited instances, to serve as revenue sources for the annual budget. Reserve balances and policies can also positively impact the City's credit rating and consequently its long-term cost to fund major projects.

APPLICABILITY

This policy pertains to short- and long-range budget decision making and applies to the Mayor, School Committee, and City Council in those duties.

POLICY

The City of Pittsfield commits to building and maintaining its reserves so as to have budgetary flexibility for unexpected events and significant disruptions in revenue-expenditure patterns and to provide a source of available funds for future capital expenditures. Adherence to this policy will help the City withstand periods of decreased revenues and control spending during periods of increased revenues. There are multiple types of reserves, including free cash, stabilization funds, retained earnings, and overlay surplus.

A. Free Cash

The Division of Local Services (DLS) must certify a community's free cash before it can be appropriated. DLS defines free cash as "the remaining, unrestricted funds from operations of the previous fiscal year, including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line items."

The City shall set a year-to-year goal of maintaining its free cash in the range of three to five percent of the annual budget. To achieve this, the Finance Director shall assist the Mayor in proposing budgets with conservative revenue projections, and department heads shall carefully manage their appropriations to produce excess income and budget turn backs. Further, budget decision makers will avoid fully depleting the City's free cash in any year, so that the succeeding year's calculation can begin with a positive balance. Moreover, as much practicable, the City will limit its use of free cash to funding one-time expenditures (like capital projects or emergencies and other unanticipated expenditures) and any excess above five percent of the annual budget will be appropriated to reserves or used to offset unfunded liabilities.

B. Stabilization Fund

A stabilization fund is a reserve account allowed by state law to set aside monies to be available for future spending purposes, including emergencies or capital expenditures, although it may be appropriated for any lawful purpose. Prior to the adoption of this policy, the City established and appropriated to a general stabilization fund.

General Stabilization: The City will endeavor to build and maintain a minimum balance of five percent of the current operating budget in its general stabilization fund. Withdrawals from general stabilization should only be used to mitigate emergencies or other unanticipated events that cannot be supported by current general fund appropriations. When possible, withdrawals of funds should be limited to the amount available above the five percent minimum reserve target level. If any necessary withdrawal drives the balance below the minimum level, the withdrawal should be limited to one-third of the general stabilization fund balance. Further, the Mayor shall develop a detailed plan to replenish the fund to the minimum level within the next two fiscal years.

C. Retained Earnings



The City has two business-type operations, whose accounting is done in the manner of enterprise funds: the Water and Wastewater Departments. By accounting for the revenues and expenditures of each of these operations in individual funds segregated from the general fund, the City can effectively identify their true service delivery costs—direct, indirect, and capital—and to recover them through user fees. Under this accounting, the City may reserve each operation's generated surplus (referred to as retained earnings or, alternatively, as net assets unrestricted) rather than closing the amount out to the general fund at year-end.

For each of the two business-type operations, the City will maintain a reserve amount at 20 percent of the operation's total budget, at minimum, but any reserve may be significantly higher if major infrastructure improvements are necessary. These reserves will be used to provide rate stabilization and to fund major, future capital projects.

D. Overlay Surplus

The overlay is a reserve that is used to offset unrealized revenues resulting from property tax abatements and exemptions. The City will prudently manage the overlay to avoid the need to raise overlay deficits in the tax levy.

At the conclusion of each fiscal year, the Board of Assessors shall submit to the Mayor and Finance Director an update of the overlay reserve, including but not limited to, current balances, potential abatement liabilities, and any transfers to surplus. If the balance of the overlay exceeds the amount of potential liabilities, the Mayor may request the Board to vote to declare those balances surplus and available for use in the City's capital improvement plan or for any other onetime expense.

EFFECTIVE DATE

This policy was approved by the Mayor-April 2017



OTHER POSTEMPLOYMENT BENEFITS LIABILITY

PURPOSE

The City of Pittsfield establishes this policy to provide the basis for a responsible plan for meeting its obligation to provide other postemployment benefits (OPEB) to eligible current and future retirees. These guidelines are designed to ensure OPEB sustainability and achieve generational equity among those called upon to financially support OPEB, thereby avoiding the transference of costs into the future.

APPLICABILITY

This policy encompasses OPEB-related budget decisions, personnel management, accounting, financial reporting, and investment. It applies to the Mayor and City Council in their budget decision-making responsibilities. The policy also applies to the OPEB-related duties of the Finance Director, Benefits Coordinator, and Trustees of the City's OPEB Trust Fund.

BACKGROUND

In addition to salaries, the City of Pittsfield compensates employees in a variety of other forms. Many employees earn benefits over their years of service that they will not receive until after retirement. A pension is one such earned benefit. Another is a set of retirement insurance plans for health, dental, and life. These are collectively referred to as other postemployment benefits or OPEB.

OPEB represent a significant liability for the City that must be properly measured, reported, and planned for financially. To limit the liability, the City will evaluate the structure of offered benefits and their cost drivers while at the same time avoiding benefit reductions that would place undue burdens on employees or risk making the City an uncompetitive employer. As important, the City has a fiscal responsibility to make systematic, long-range plans to fund its OPEB obligation.

POLICY

The City is committed to funding the long-term cost of the benefits promised its employees. To do so, the City will accumulate resources for future benefit payments in a disciplined, methodical manner during the active service life of employees. The City will also periodically assess strategies to mitigate its OPEB liability.

A. Accounting and Reporting

The Finance Director will obtain actuarial analyses of the City's OPEB liability every two years and will annually report the City's OPEB obligations in financial statements that comply with the current guidelines of the Governmental Accounting Standards Board.

The Trustees of the OPEB Trust Fund, as fund custodians, will delegate to the Finance Director the responsibility for investing the fund's assets and for managing its associated bank account and subaccounts. The Finance Director will manage the OPEB Trust Fund in conformance with the City's investment policy and the state's prudent investor laws. The Trustees will maintain oversight of the fund by reviewing the banking and investment activity. On an annual basis the City will analyze its option to invest its OPEB trust with the state Pension Reserve Investment Trust (PRIT) or local retirement board.

The Mayor shall ensure that the City's independent audit firm reviews compliance with the accounting and reporting provisions of this policy as part of its annual audits and will report on these to the City Council.

B. Mitigation

On an ongoing basis, the City will evaluate strategies for mitigating its OPEB liability and assess cost containment measures. The Finance Director shall monitor proposed laws affecting OPEB and Medicare and analyze their impacts.

C. Funding



To address the OPEB liability, decision makers shall analyze a variety of funding strategies and subsequently implement them as appropriate with the intention of fully funding the obligation. In November 2015, the City established an OPEB Trust Fund as a means to provide for long-term asset investment at higher rates of return than those of general operating funds. The City shall derive funding to invest in this trust of no less than \$100,000 annually from taxation, free cash, retained earnings, and any other legal form.

Achieving full funding of the liability requires the City to commit to funding its annual required contribution (ARC) each year, which is calculated based on actuarial projections. Among strategies to consider for funding the ARC:

- Transfer unexpended funds from insurance line items to the OPEB trust.
- Appropriate amounts equal to the City's Medicare Part D reimbursements.
- Determine and commit to appropriating an annual portion of free cash and retained earnings.
- Appropriate a percentage of ongoing revenues that is increased incrementally each year.
- Once the pension system is fully funded, on a subsequent annual basis, appropriate to the OPEB trust amounts equivalent to the former pension-funding payment.

EFFECTIVE DATE

This policy was approved by the Mayor-April 2017



CAPITAL PLANNING

PURPOSE

The goal of this policy is to provide a means for planning the maintenance and improvement of Pittsfield's capital assets and infrastructure, whose upkeep is vitally important to the delivery of quality services. It outlines guidance for reviewing, planning, and coordinating capital improvements so as to promote a systematic acquisition and replacement schedule and to ensure that, given limited resources, the City's capital needs are met.

APPLICABILITY

This policy sets guidelines and expectations for all City departments in planning for and requesting capital projects, and outlines consensus budgetary goals for the Mayor and City Council.

POLICY

The City shall maintain its physical assets by providing funding to protect its capital investments and minimize future maintenance and replacement costs. The City sustains a capital improvement program (CIP) overseen by the Finance Director and Mayor to identify and prioritize projects, analyze funding, and create a long-term financial plan achievable within the City's budget limitations. The City shall sustain a five-year plan for capital improvements, which will be updated annually. Included in the CIP shall be those projects that will provide and preserve the infrastructure needed to achieve the highest levels of public services and quality of life possible within the available financial resources. The City will emphasize preventive maintenance as a cost-effective approach to capital reinvestment and replace exhausted goods as necessary.

A. Definition of a CIP Project

A capital improvement is a tangible asset or project estimated to cost over \$10,000 and estimated to have or to extend, five or more years of useful life. These include:

- Real property acquisitions, construction, and long-life capital equipment
- Major renovations of existing capital items that extend their useful lifespans, as distinguished from normal operating expenditures
- Major improvements to physical infrastructure, including streets, sidewalks, stormwater drains, water distribution systems, and sanitary sewer systems
- Planning, feasibility studies, and designs for potential capital projects
- Items obtained under a long-term lease
- Bulk purchases of similar items, like software or furniture, with expected useful lifespans of five or more years that, when aggregated, have total costs exceeding the capital threshold

B. Evaluation of CIP Projects

The Finance Director in consultation with the Mayor and department heads will evaluate and prioritize capital projects using the below criteria:

- Required by state or federal laws or regulations
- Supports adopted plans, goals, objectives, and policies
- Stabilizes or reduces operating costs
- Replaces a clearly obsolete facility or makes better use of an existing facility
- Maintains or improves productivity or existing standards of service
- Eliminates a hazard to public health and safety
- Directly benefits the City's economic base by increasing property values
- Provides new programs having social, cultural, historic, economic, or aesthetic value
- Uses outside financing sources, such as grants



C. Multiyear Capital Plan

In accordance with the City Charter, the Finance Director will annually update and propose for adoption by the Mayor and City Council a five-year capital improvement plan, including the upcoming fiscal year's capital improvement budget and a four-year projection of capital needs and expenditures that details their estimated costs, descriptions, and anticipated funding sources.

D. Capital Financing

Long-term debt is an appropriate funding source for certain types of projects; however, current revenues should be used for assets with short useful lifespans and/or with estimated costs of \$25,000 or less. The City will strive to budget three to four hundred thousand of the general fund operating budget, net of debt, on capital investment allocations annually.

The CIP shall be prepared and financed in accordance with the following policies:

- Grant funding shall be pursued and used to finance the capital budget whenever possible.
- Capital projects for any business-type operation shall be financed solely from the operation's revenues.
- Major capital projects, such as new construction or major renovations to existing facilities, may be accomplished through capital or debt exclusions.
- Infrastructure or facility maintenance budgets built into the general operating budget will not be reduced to fund other departmental budgets.

E. Capital Project Closeouts

The City will endeavor to complete approved capital projects within eighteen months of City Council authorization and to close out all capital projects within six months of completion. As these projects are closed out, the Finance Director will do the following:

- For bonded projects with residual balances, the Finance Director will propose reallocating any balances for other capital projects as well as proposing to rescind any unused borrowing capacity.
- For projects funded with available revenue (tax levy or reserves) having residual balances, the Finance Director will propose reallocating the balances for other capital projects or close the balances to the appropriate fund surplus.

EFFECTIVE DATE

This policy was approved by the Mayor-April 2017



DEBT MANAGEMENT

PURPOSE

The City of Pittsfield establishes this policy to provide for the appropriate issuance and responsible use of debt. By defining the parameters and provisions governing debt management, this policy will help to responsibly address capital needs, provide flexibility in current and future operating budgets, control borrowing, and maintain capital investment capacity. This policy is also intended to maintain and enhance the city's bond rating so as to achieve long-term interest savings.

APPLICABILITY

This policy applies to the Mayor, School Committee, and City Council in their budget decision. It also applies to the Finance Director in his/her statutory responsibilities associated with debt management and budget analysis duties.

POLICY

Under the requirements of federal and state laws, the City may periodically issue debt obligations to finance the construction or acquisition of infrastructure and other assets or to refinance existing debt. The City will issue and manage debt obligations in such a manner as to obtain the best long term financial advantage and will limit the amount of debt to minimize the impact on taxpayers. Debt obligations, which include general obligation bonds, revenue bonds, bond anticipation notes, lease/purchase agreements, and any other debt obligations permitted to be issued under Massachusetts law, shall only be issued to purchase capital assets that cannot be acquired with current revenues.

A. Debt Financing

In financing with debt, the City will:

1. Issue long-term debt only for objects or purposes authorized by state law and only when the financing sources have been clearly identified.
2. Use available funds to the greatest extent possible to reduce the amount of borrowing on all debt-financed projects.
3. Confine long-term borrowing to capital improvements and projects that cost at least \$25,000 and that have useful lifespans of at least five years or whose lifespans will be prolonged by at least five years.
4. Refrain from using debt to fund any recurring purpose, such as current operating and maintenance expenditures.
5. For the business-type operations, to the extent practicable set user fees to cover capital costs.

B. Debt Limits

The City will adhere to these debt parameters:

1. Total debt service, including debt exclusions and self-supporting debt, will be limited to 10 percent of general fund revenues, with a target balance of 5 – 7 percent.

C. Structure and Term of Debt

The following shall be the City's guidelines on debt terms and structure:



1. The City will attempt to maintain a long-term debt schedule such that at least 50 percent of outstanding principal will be paid within ten years.
2. The term of long-term debt shall not exceed the expected useful life of the capital asset being financed and, in no case, shall it exceed thirty years.
3. Except for major buildings, water and sewer projects, and land acquisitions, the City will limit bond maturities to no more than fifteen years.

D. Protection of Bond Rating

To protect its bond rating, the City will:

1. Maintain good communications with bond rating agencies, bond counsel, banks, financial advisors, and others involved in debt issuance and management.
2. Follow a policy of full disclosure on every financial report and bond prospectus.
3. Limit annual increases in debt service to levels that will not materially jeopardize the City's credit rating.

E. Reporting

1. The Finance Director or the City's financial advisor will report to the Mayor and City Council on the City's debt status at least annually.

EFFECTIVE DATE

This policy was approved by the Mayor-April 2017



INDIRECT COST ALLOCATION

PURPOSE

This policy is established to provide guidelines for the calculation, allocation, and review of indirect costs for all the business-type services maintained by the City of Pittsfield. The City has two such operations: the Water and Wastewater Departments.

The City accounts for these business-type operations in the manner of enterprise funds by recording and managing them as separate funds with their own financial statements rather than commingling them with the revenues and expenses of all other governmental activities. By consolidating all these programs' direct and indirect costs, debt service, and capital expenditures into segregated funds, the City can demonstrate to the public the true, total cost of providing the particular utility. To achieve this most effectively, the goal of this policy is to ensure that all indirect costs associated with these utilities are allocated to each fund in a manner that is reasonable and equitable, reflects the true shared costs, and is easily replicable from year to year.

APPLICABILITY

This policy applies to the Mayor, the Finance Director, and the Commissioner of Public Utilities.

POLICY

As part of the annual budget process, the Finance Director and the Commissioner of Public Utilities will calculate the indirect costs to the general fund of the City's two business-type operations and will review the calculations with the above-named department managers until there is mutual agreement on the resultant totals. The calculation will take into account all related expenses to the City departments that provide administrative services to the business-type operations. These include the Mayor, Finance and Administration and the City Solicitor.

The Finance Director will calculate indirect costs using the most recent fiscal year's appropriations and based on one or more of the following methodologies: actual, transactional, estimated support, and proportional. The following expenses shall be included in the calculations:

- Health insurance
- Vehicle insurance
- Property insurance
- other insurance
- Medicare tax
- Pension
- Other postemployment benefits
- Administrative costs
- Other costs that may be considered and agreed to, such as: materials, supplies, software, infrastructure, and fuel

For each enterprise-related activity, the Finance Director will maintain written instructions detailing the calculation methodology. The Finance Director will also track and record operating transfers between the relevant funds.

EFFECTIVE DATE

This policy was approved by the Mayor-April 2017



TAX ENFORCEMENT

PURPOSE

It is in the best interest of the City of Pittsfield and its residents that property taxes be paid when due. City and School budgets are set in anticipation of the collection of taxes, and taxes not paid by some property owners shift the cost burden onto others. The City recognizes that individuals may go through periods of financial difficulty, but any taxpayer who becomes delinquent will be encouraged to find alternative resources to pay in full as soon as possible. To provide guidelines for equitably enforcing tax obligations and set expectations for both the City and taxpayers, this policy clearly defines when and how the City will transition unpaid property taxes into tax title status and subsequently through the foreclosure process.

APPLICABILITY

The implementation of this policy applies to the statutory duties of the Collector and Treasurer as well as to related responsibilities of the City Solicitor. Tax enforcement applies to all owners of real or personal property in the City of Pittsfield whose taxes are not exempt.

POLICY

The City of Pittsfield intends to timely pursue all legal methods to collect taxes from delinquent property owners with the aim of achieving a target 97 percent property tax collection rate by fiscal year-end. Delinquent taxes represent a lien on property and remain in effect until all taxes, interest, and fees have been paid in full. The costs of collection methods accrue against the taxpayer and may add to the property lien.

A. Demands

Final taxes are due to be paid as of May 1st each year (the due date for the fourth quarter tax bill). Fifteen days later, the Collector shall issue demand notices to all assessed property owners who have failed to pay in full and who have not been granted full exemptions. Taxpayers are responsible for notifying the City in writing of any mailing address changes.

B. Tax Taking

The Collector will begin the tax taking process within no more than 60 days of the demand notice. State law allows the process to begin as soon as 14 days after the demand, but, in every case, the Collector must complete the takings within 3 years from the end of the fiscal year for which the taxes were assessed to secure, or perfect, the tax liens.

The Collector will send at least one enforcement letter to delinquent property owners as a courtesy to potentially avoid a tax taking advertisement. If this does not result in full remittance by October 31st, the Collector will publish a Notice of Tax Taking in a local newspaper and post the notice in two or more convenient, public places. The City customarily publishes in The Pittsfield Gazette and posts on the Collector webpage and on bulletin board in City Hall. From this point onward only cash, certified check, or cashier's check are acceptable forms of payment.

Within 60 days of the tax taking announcements, the Collector shall prepare an Instrument of Taking for each delinquent property at the Registry of Deeds, the recording of which perfects the tax lien. After receiving the recorded Instruments back from the Registry, the Collector will notify affected property owners of the liens by sending each of them a letter and a photocopy of the Instrument. The Collector will also prepare a triplicate list of Recorded Takings, retain one copy, and provide one each to the Finance Director.

C. Subsequent Taxes

Before June 30th each year, the Collector will certify all unpaid taxes and assessments for parcels of real estate taken into tax title for nonpayment of taxes in prior years and not yet redeemed and put them in a Subsequent Tax Takings list. The Collector will provide copies of the list to the Finance Director and retain one on file.



D. Interest, Fees, and License Revocation

All delinquent taxpayers are subject to charges, which will be added to their accounts by the Collector, Treasurer, or City Solicitor depending on processing stage. These include interest accrued to the date of taking, advertising fees, certified mailing costs, legal fees, and Instrument of Taking recording fees.

The Collector will provide a listing of all individuals who are at least 6 months delinquent in paying taxes or other charges to the City departments, boards, and committees that issue licenses and permits. These authorities shall review the list to deny, suspend, or revoke delinquent taxpayers' licenses and permits.

E. Payment Plans

The Treasurer will consider payment plans for parcels in tax title to allow delinquents to pay off their tax liens over a specified number of months. The Treasurer will actively monitor compliance with all payment plans, which shall have the following features in common:

- Good faith payment of 25 percent of taxes owed
- Signed agreement between the Treasurer and taxpayer
- Specific amount to be paid each month
- Incorporation of payments for the current tax bill
- Statement that defaulting on the plan will immediately trigger foreclosure action by the City

F. Redemption or Foreclosure

After a property has been in tax title for 180 days, the City may choose to initiate foreclosure through the Land Court with the intention of eventually scheduling every tax title parcel for foreclosure. The Treasurer will work with the Law Department to prepare parcels in tax title status for foreclosure, beginning by providing the department with each Instrument of Taking. Law Department staff will review and research the tax title properties. The department will also mail new collection enforcement letters to the taxpayers telling them of the importance of redeeming the property and warning of potential foreclosure action.

If a taxpayer pays the outstanding amount on a tax title property, the Treasurer will prepare an Instrument of Redemption and file it at the registry of deeds, which removes the lien. Redemption can only be done prior to the property being foreclosed. If the obligation remains unpaid, the Law Department will proceed with foreclosure action in Land Court, possibly resulting in auctioning of the property.

G. Tax Title Auctions

The Treasurer will seek to conduct every two years a tax title auction in accordance with the provisions of MGL Chapter 60 Section 52.

EFFECTIVE DATE

This policy was approved by the Mayor-April 2017
As amended September 2017



REVENUE TURNOVER

PURPOSE

To safeguard City assets and maximize cash flow, the City of Pittsfield establishes this policy that provides guidelines for departments to turn over receipts to the Treasurer. Included are details of internal controls designed to provide reasonable assurance that the City's revenues are timely and properly secured, recorded, and deposited in City bank accounts.

APPLICABILITY

This policy pertains to all cash, check, credit card, and other forms of payment received by all City departments for taxes, excise, fees, and charges, and it applies to the individuals within each department assigned responsibility for handling payments.

POLICY

Each department that receives payments is responsible for instituting and employing internal controls designed to ensure that all receipts are recorded accurately, kept secure from loss or theft, and turned over timely to the Treasurer. Each department must turn over weekly and sooner than that when receipts total \$1,000 or more. All current-year turnovers must be completed at fiscal year-end by no later than the second-to-last business day in June.

PROCEDURES

A. Receiving Payments

Using pre-numbered receipt books department staff must issue a receipt for every collection received, even when the payer attempts to refuse it. The Tax Collector only needs to issue receipts for cash payments, and all departments must identify cash payments as such in their receipt books. Every collecting department shall secure all payments in a locked cashbox or safe until completing a turnover to the Treasurer.

The School Department (for Lunch and Student Activity programs) will deposit their own receipts into a City bank account. These deposits shall take place the same day as receipt whenever receipts total \$100 or more. Copies of the bank deposit slips shall be included with the turnover to the Treasurer.

Each department head shall be responsible for overseeing the processing, recording, record retention, and turning over of collected receipts to the Treasurer. To the extent practicable, separate individuals should be tasked with 1) receiving payments, 2) recording payments in Munis, 3) depositing money in the bank (when applicable) and 4) turning receipts over to the Treasurer.

B. Turning Over Revenues

Each department will turn over its receipts on a weekly basis and will do so immediately when they total \$1,000 or more. Department staff will create a turnover package by filling out a standard Schedule of Departmental Payments (i.e., Turnover form), attaching all reports payments received, and obtaining the signature of the department head or designee on the Turnover. Each department is also responsible to assign consecutive numbers to its Turnover Forms. The number system shall start with the fiscal year followed by consecutive numbers per department. On occasion, departments will bring multiple deposits to the Treasurer's office. Each of these deposits must be numbered consecutively and not utilizing letters. The purpose of this numbering system is to ensure that all deposits have been made and processed in Munis.

When the Treasurer's office has accepted the Turnover, the department employee will receive a copy of the Turnover signed by Treasury staff. The department employee will retain one Turnover copy for the department's files and is responsible for delivering a copy signed by the Department Head or designee to the City Accountant. The City Accountant shall refuse to accept any Turnover that does not have the signature of a Department head or designee staff member.



Every department that receives payments should review its monthly Munis revenue report to verify that all cash receipts turned over to the Treasurer are accurately recorded in the appropriate general ledger accounts and report any discrepancies to the City Accountant.

C. Receiving Turnovers

When presented with a Turnover, Treasurer's staff will count the receipts in the presence of the department turning over. Any inaccuracies on the Turnover will be corrected then and initialed by both parties. Treasurer's staff will then sign two Turnover copies and give these back to the departmental employee. Treasurer's staff must immediately endorse each check with a "For Deposit Only" stamp. On a weekly basis, Treasurer's staff will post deposits into Munis, notify departments of any Munis adjustments, and deposit receipts into the bank. All receipts will be secured in a safe until deposit.

To the extent practicable, separate individuals should be tasked with 1) receiving the turnovers, 2) recording the revenues in the Treasurer's cashbook, and 3) depositing the money in the bank.

Treasurer's staff will also:

1. Provide the City Accountant with a weekly report of all turnovers processed.
2. Reconcile the cashbook with bank statements monthly.
3. Reconcile the cashbook with the City Accountant's general ledger monthly.

D. Audit

All cash management activity is subject to review by the Finance Director and the independent auditor.

EFFECTIVE DATE

This policy was approved by the Mayor-April 2017
As amended June 2019



TRAVEL REIMBURSEMENT

PURPOSE

This policy establishes rules governing reimbursement to City officials and employees for necessary travel expenses incurred in performing official duties. By properly monitoring and controlling travel costs, the City can mitigate opportunities for fraud, waste, and abuse. This policy provides employees with guidelines for determining reasonable travel-related expenses and details the procedures, forms and documentation necessary to receive reimbursement.

APPLICABILITY

To ensure uniformity in processing reimbursement requests, this travel policy applies to all personnel (City, School, Water, and Waste Water)

POLICY

The City of Pittsfield will reimburse employees and officials (all referred to here as “employees”) for reasonable expenses incurred for travel on the City’s behalf as authorized by their department heads, City Council, or the Mayor. Travel shall be restricted to necessary activities that provide a public benefit, such as training, professional conferences, and other work-related activities.

All travel on City business shall be planned for using the most economical mode and class of transportation reasonably available and the most direct and time-efficient route. Officials and employees shall travel using government and group rates when available. The City will not reimburse or pay sales tax but will, however, pay meals and room excise taxes.

When this travel policy is not followed, there is no guarantee that all expenditures will be reimbursed. Employees should determine estimates for their travel costs, discuss any extraordinary travel circumstances and expenses with their department heads, and obtain their authorizations in advance of travel.

A. Travel Forms

All travel expenditures are to be documented using the Travel Expense Reimbursement Sheet signed by the traveler and the authorizing department head. Separate sheets must be completed for each traveler, and the sheets must be retained by the department until the travel is finalized unless advance payments are required.

B. Unauthorized Expenses

The following expenditures will not be reimbursed:

- Alcoholic beverages and tobacco
- Costs associated with any political or charitable event
- Expenses incurred by or on behalf of any person who is not a City employee who accompanies the employee on official business.
- Expenses incurred for the sole benefit of the traveler, such as entertainment, laundry services, etc.

The City Accountant may refuse to approve for payment any claim found to be fraudulent, unlawful, or excessive. In that instance, the City Accountant will file a written statement of the reason for refusal with the Finance Director and forward copies to the Mayor and the originating department head. Resolution of all disputes shall reside with the Mayor.

C. Travel Expense Categories Transportation

- Employees authorized to travel using their personal vehicle will be reimbursed at the standard mileage reimbursement rate as determined by the IRS on an annual basis or, for union employees, the rate established in their particular contractual agreement.
- Mileage shall be calculated starting from the employee’s office location or residence to the destination point, whichever distance is shorter.



- Employees must present receipts to be reimbursed for parking, tolls, airfares, taxi fares, and, when using a city-owned vehicle, fuel charges.
- An email or screenshot confirmation of an airfare purchase is not an acceptable receipt since a confirmation can be canceled with no payment ever being made. Only a valid proof of payment, such as charge card receipt or statement, will be accepted.
- The City will only reimburse economy class airfare.

Lodging

- If travel requires an employee to be away from home for more than 24 hours, he or she will be reimbursed for reasonable charges for lodging expenses.
- Lodging expenses must not exceed the group rate published by the conference or activity sponsor. If the sponsor's group rate is not available when booking, the City will reimburse for lodging costs comparable in location and quality and reserved at the lodging's government or group rate whenever that is available.
- The City will reimburse for only one night preceding any conference. Booking an additional night due to airline reservations must be substantiated to show the cost benefit to the City.

Meals

- If travel requires an employee to be away from home for more than 24 hours, he or she will be reimbursed for reasonable charges for meal expenses.
- Meal costs, including tips (up to 20%) and taxes, incurred during the course of approved travel will be reimbursed only upon presentation of itemized receipts. If the receipt is for multiple employees, they should be listed on the back of the receipt.
- Meals included in registration costs cannot be claimed for reimbursement or advance.
- Under no circumstance will the total reimbursement exceed the following per diem rates: \$35 for both in-state travel and out-of-state travel per diem, unless otherwise stated in a collective bargaining agreement.

Registrations

- Whenever possible, registration fees for any conference or workshop should be paid in advance through the City's accounts payable warrant process. To pay advance registrations timely, the registration bill must be received in the Accounting Department no later than two full weeks prior to the registration deadline.
- If registration is not paid in advance, the employee must pay out-of-pocket and then submit for reimbursement.

Incidentals

- Incidentals must be paid by the traveler and submitted for reimbursement when finalizing the Travel Expense Reimbursement Sheet. Itemized Receipts are required for all expenses.

D. Reimbursement Submission

Employees should submit for travel reimbursement as soon as travel concludes, but at maximum, no later than 15 days after the expenses being incurred. If an employee does not submit the Travel Expense Reimbursement Sheet, accompanying receipts, and other documentation within that time, he or she may be personally responsible for the expenses.

E. Violations

Employees who violate this policy will be held directly responsible for their actions. Consequences may include revocation of travel privileges, reparatory payments, suspension, or termination. Improper documentation of otherwise valid travel expenditures creates the appearance of fraud, waste, or abuse and may result in similar consequences. Moreover, misrepresenting expenses and intentionally submitting false claims are fraudulent and could result in criminal penalties.

F. Audit



All expenses are subject to verification that they comply with this policy.

EFFECTIVE DATE

This policy was approved by the Mayor-April 2017



CREDIT CARD USAGE

PURPOSE

The purpose of this policy is to establish standards for proper credit card use when conducting City business. The City has six credit cards, on an account opened and controlled by the Finance Director. Each Department head issued a credit card will sign the Credit Card use policy developed by the Finance Director.

APPLICABILITY

This policy applies to the job responsibilities of the Finance Director, and Purchasing Agent. It also applies to all City department heads, officials, and employees with spending authority (all referred to below as “employees”).

POLICY

A. Allowable Use

City employees may request to make a purchase using a Department's credit card on a limited, exceptional basis. The credit card is intended for transactions that are only possible by, or are most cost-effective by, credit card. Use of a credit card to make payments shall not be a routine alternative to payment under the normal warrant approval procedures.

The following are prohibited uses of the credit card:

1. Personal expenses
2. Cash advances
3. Gift cards
4. Services (e.g., consultant fees, repair work, temporary help, etc.) with the exception of payment for trainings or seminars
5. Use for paying other invoices
6. Alcoholic beverages and tobacco

Employees requesting a credit card purchase must fill out a purchase requisition in accordance with the City's purchasing procedures. This requisition must be approved by the department head or official attesting to the purchase being made within the proper appropriation. Because payment in this circumstance is effectively made in advance of a warrant, the requisition also requires the approval of the Finance Director, permitting the exercise of that position's statutory duty to verify that the purchase is consistent with the appropriation's intent, sufficient funds are available to cover the cost, and no fraud is evident.

The purchaser shall inform the vendor that the City is a tax exempt entity and instruct the vendor to charge no taxes on the purchase.

B. Administration

The Treasurer is responsible for administration of the credit card, including but not limited to: selecting the card issuer, setting the total purchase limit, ensuring proper use, paying the credit card bill timely, and disputing any false charges. The credit card issuer's terms must not include any incentive programs.

The Treasurer will keep a log of credit card purchases, and employees may be held personally liable for any purchases appearing on the credit card bill that do not appear on the credit card log. If the purchase must be made at a brick-and-mortar merchant, a Department head will travel with the requesting employee to make the purchase. If this is impractical, the employee making the purchase must return the credit card to the Department Head within no more than 24 hours. Any employee in custody of the card must immediately report to the Department head and the Finance Director if it is lost or stolen.

C. Warrant Process



Within 24 hours of making a purchase the purchasing employee will submit to the Accounting Office a detailed vendor receipt and a purchase order as part of the accounts payable warrant submissions. When the check for the purchase is printed in the Treasurer's office, staff there will mail it to the credit card issuer.

All items purchased with the credit card must be received by the department prior to the end of the credit card's monthly billing cycle and never delivered later than June 30th of any fiscal year for payments to be made for that fiscal year. No backordering of merchandise is allowed.

D. Exceptions

Exceptions to this policy must be approved by the Mayor, Treasurer, and Finance Director in advance.

E. Audit

The Finance Director may conduct random audits of the credit card activity, receipt retention, and statements. The activity is also subject to review by the City's independent auditing firm.

PROCEDURES

In accordance with this policy, the Treasurer, as administrator for the credit card, will create a detailed set of procedures for its use, stipulating each step in the process and all required documentation. Details to include are:

- Step-by-step description of the purchase, approval, and reconciliation processes
- Guidelines for appropriate use and employee discipline for misuse
- Dollar limits per transaction and per month
- Description of required documents and their necessary details
- Procedures for dispute resolution and for lost/stolen cards
- Segregation of duties
- Audits

EFFECTIVE DATE

This policy was approved by the Mayor-April 2017



FINANCIAL MANAGEMENT TEAM

PURPOSE

A formal financial management team provides an operational framework that can maximize the effectiveness of financial practices by promoting optimal coordination of interdepartmental activities and long-term planning. Regular team meetings serve to enhance the Mayor's ongoing insight into progress on fiscal objectives and provide a valuable analytical resource for budget decision making. Another important benefit of the financial management team approach is institutional continuity during times of turnover in financial offices.

Team meetings open lines of communication among finance officers and reinforce awareness of their interdependence. These meetings help team members identify critical junctures, consider strategies to deal with anticipated areas of concern, and establish agreement about goals, deadlines, and each individual's role in meeting common objectives.

APPLICABILITY

This policy applies to the Mayor, Director of Administrative Services, Finance Director, Collector, Assessing Board Chair, School Business Manager, and Human Resources Director.

POLICY

The City establishes a financial management team consisting of the Mayor, Finance Director, Tax Collector, and Assessing Board Chair. Adjunct members of the team include the School Business Manager, Information Technology Director, Human Resources Director, and the President of the City Council who will be included in meetings depending on relevant agendas. Meetings of the financial team will be scheduled at a consistent time each month and more frequently when necessary.

Agenda topics will include:

- Status of projects requested by the Mayor, City Council, or School Committee
- Review of revenue and expenditure reports and analysis of cash flow
- Financial forecasting (e.g., discussion of new growth, fees, etc.)
- Analysis of capital funding sources
- Creating and reporting on corrective action plans in response to management letter citations by the independent auditor
- Reviewing the effectiveness of internal controls and proposing internal audits
- Analysis for collective bargaining negotiations
- Coordinating submissions to the Division of Local Services

EFFECTIVE DATE

This policy was approved by the Mayor-April 2017



APPENDIX



Glossary

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

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

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

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

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

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

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

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

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

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

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

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

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

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



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

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

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

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

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

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

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

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

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

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.



Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

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

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

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

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

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

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

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

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

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



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

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

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

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

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

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

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

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

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

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

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

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.



Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

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

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

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

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

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

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

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

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

