Rowe Finance Committee
Budget Advisory Group
February 14, 2018
6:30 P.M.
Rowe Town Hall

Finance Committee:	Chair Wayne Zavotka, Loretta Dionne, Paul McLatchy III
Board of Selectmen:	Chair Jennifer Morse, Selectman Dennis May, Selectman Chuck Sokol, Executive Secretary Janice Boudreau
Board of Assessors:	Chair Rick Williams, Assessor Ellen Miller (also as School Committee member)
Other Attendees:	School Committee Chair Susie Zavotka
Audience of Citizens:	None

Call to Order: The meeting was called to order by Chair Zavotka at 6:55 P.M., a quorum of the committee present.

School Budget: Chair Susie Zavotka and Ellen Miller reported that the school budget is now $84,720 *less* than last year, or approximately $180,000 less than original presented. This represents a level-services budget. The School Committee voted to have a ceiling of $200,000 in their school choice revolving fund, which means that they were able to use some for this year to help lower the total budget from taxation. The School Committee was thanked for their work on reducing their budget.

General Budget: The following points were discussed for the general budget:

- The Board of Selectmen voted to approve the assessment of monies for the Capital Stabilization Fund in the amount of $196,812, a 2½% increase over last year's assessment.
- New growth is being estimated at roughly $20,000.
- Assuming all special projects listed are approved and funded out of taxation, and no further cuts are made to other budgets, the total budget is roughly $213,500 over our levy limit. Without special projects, the deficit is approximately $30,000.
- The town has had approximately $200,000 approved by the state for use in free cash.
- There is $767,650 in the Capital Stabilization account that has not been allocated yet, and another $651,103 in the Municipal Stabilization account.
- The Accountant is working on following up on special projects so that finished projects can have excess funds returned to the general fund.

Special Projects: The following special projects were addressed by the three committees:

- Assessors Revaluation- $17,600: This is being kept as a special project so that the funds can be rolled over year-to-year. This is to help fund the cost of a revaluation partway through the required quintennial revaluation, as the Assessors believe that the values of the utility properties in town were at a temporary low.
- Valuations Project- $7,000: This is being planned to value the transmission and distribution lines from the utilities. It is being encourage by the state, and would likely result in more tax revenue than cost.
- Porta-Potty- $550: This will be paid out of the Board of Health's operations account.
- Transfer Station Landscaping- $5,000: It is likely that this will be paid using existing funds for the transfer station.

- Accounting Software- $1,000: The accountant has requested $1,000 be put away for the next ten years to be ready for when new software may be needed. It was decided to address this when the situation arose, rather than funding it open-endedly.
- Municipal Audit- $8,000: $8,000 has already been appropriated, this would be for the other half. An audit is encouraged to be done every few years. Whether or not one will be needed annually for large-scale borrowing (ie. for broadband) is a question that will need to be answered.
- GASB Capital Asset, GASB Other Post Employment: No amount was requested for either of these special projects, but they both have been recommended by auditors to both plan and possibly fund these two liabilities. Estimates will be needed.
- ½ Ton Pickup- $36,000: The old truck currently used by the Highway Department would go to the park if replaced. If the park gets a newer vehicle than their current one, the $5,000 that was appropriated for repairs was offered towards the cost of the truck. It was discussed about looking for a lightly-used truck, as this is not a special vehicle with extra attachments, and is used primarily for transportation and hauling equipment to sites.
- Lawn Tractor- $17,000: The current lawn tractor is 17 years old and has three special attachments. More information will be presented, as it was not readily clear what kind of machine this is and whether the price tag quoted is appropriate.
- Road Reclamation Study- $30,000: This is for a plan to have a survey done of all roads in town, which will give detailed information as to the depth and condition of the town's roads. Though this was originally suggested by the Highway Superintendent to the Finance Committee, Chair Jenn Morse of the Selectboard stated that he is now opposed to this as he has his own plan. It was agreed that a joint meeting would be held to discuss this.
- Library Ramp- $3,000: This is to replace the ramp to the library and make any other necessary repairs. A firmer quote is needed before approval.
- Police Cruiser- $47,000: There are concerns about whether it is too soon to replace the cruiser and whether there is a need for a larger vehicle and/or a second vehicle. It was agreed upon to table the project for this year and reassess for a future budget.
- School IT- $7,150/Mulch- $2,000: These will be paid for out of school choice funds.
- Heating/Cooling- $10,000: The cooling is essentially "dead" on the second floor. There are also issues with heating in the fitness room. There were suggestions about whether heat pumps or individual air conditioners were more appropriate. Ultimately, a compromise was reached that a heat pump would be installed for the fitness room, and individual window air conditioners would be used in each office.
- Website- $5,000: A new website design is being proposed at $5,000.

Spreadsheets: Rick Williams will update the spreadsheets he has from the state that include all incomes and expenses of the town.

Warrant Close: The Board of Selectmen set a tentative date of April 23rd to close the Annual Town Meeting warrant.

Next Meeting: The next meeting of the committee will be on February 21st at 6:30.

Adjourn: A motion was made and seconded to adjourn the meeting, which carried unanimously. The meeting was closed at 8:58.

Respectfully Submitted,
Paul McLatchy III, Secretary

Approved on: 4/4/2018

Wayne Zavotka

Wayne Zavotka, Chairman

Paul McLatchy III, Secretary

Loretta Dionne, Member