Rowe Finance Committee
December 17, 2018
6:30 P.M. at Rowe Town Hall – Meeting Room 1

Present: Chair Wayne Zavotka, Vice-Chair Loretta Dionne, Paul McLatchy III, Laurie Pike
Absent: Christopher "Selmi" Hyytinen
Other Attendees: None

Call to Order: Chair Zavotka called the meeting to order at 6:41 P.M., with a quorum of the committee present.

Minutes: The minutes of October 29th and November 5th were presented. A motion was made by Vice-Chair Dionne and seconded by Ms. Pike to approve the minutes of October 29th as written. The vote was 4-0-0 in favor. A motion was made by Vice-Chair Dionne and seconded by Ms. Pike to approve the minutes of November 5th as amended (several grammatical changes were made). The vote was 4-0-0 in favor. The minutes of October 29th were signed, and the minutes of November 5th will be updated and a copy brought to the next meeting for signatures.

OBRA: Chair Zavotka reported that the town is researching whether or not it is required to take deductions from an employee's pay and deposit it into an OBRA account rather than with Social Security. Employees who pay into the regional retirement system or the Mass Teachers' Retirement System should not be affected by this, as they *shouldn't* be paying into either of them. This only affects part-time, seasonal, and elected officials who don't work enough hours to be eligible for one of the two retirement systems.

> The town seems to be getting conflicting information about whether OBRA is mandatory or merely optional. Mr. McLatchy explained that per an email he received today, it was optional, and that the treasurer (who is in charge of payroll), will begin depositing funds into an OBRA account come January, but will not need to reimburse employees other than a few who had both Social Security and retirement funds taken out of their pay.

Insurance Meeting: Chair Zavotka reported on the November 14th meeting with the Board of Selectmen and town counsel. It was not an official meeting due to a lack of quorum. Per town counsel, the town cannot lower the percentage that the town pays at this time. Vice-Chair Dionne noted that if the teachers' union agreed to lower it, only then could the town vote to lower the portion it pays. Ms. Pike asked about whether or not there could be minimum eligibility requirements for retirees- i.e. an individual has to work for the town for X years before being eligible for retirement benefits. Chair Zavotka reported that it was not allowed, and that a town that had tried to do so recently was involved in a court battle that resulted in such a policy being overturned.

Budgets: The following budgets were addressed:

General Administration: The Department of Revenue will be conducting a review of town staffing positions. Therefore, the budget for general administration will not be ready until after this review.

School: The school budget is usually among the last to be submitted, as there are a number of factors outside of the school's control that impact the budget.

Assessors: Per Ms. Pike, the Assessors' budget will be submitted on Wednesday.

Park: The Park Department has submitted its budget. One large change is that the previous fitness instructor resigned, and the Park Commission voted to contract out for multi-week programs, rather than hire a replacement. Therefore, moneys were shifted out of wages and moved into operations. Otherwise, operations remains largely level-funded.

Library: The Library Trustees submitted a budget with a request for a 5% merit raise for the Library Director, as well as the approved 2.5% COLA. Other staffing was raised by 4.52%. A motion was made by Chair Zavotka and seconded by Ms. Pike that "at this time, the Finance Committee will not recommend any salary increases beyond the COLA unless there is a change in the job description." The vote was 3-0-1 in favor, with Mr. McLatchy abstaining as he is an employee and will be affected by any changes in the COLA. As the liaison to the library, Ms. Pike will inquire about the two lines for salaries.

Council on Aging: The Council on Aging is asking for $4,600, the same amount originally requested last year. The Committee agreed to ask the question of why an extra $800 is needed, to provide more information. As of the end of November, the Council was right on track with its budget- 42% of the fiscal year had passed and 42% of their budget had been spent. Mr. McLatchy will speak with council chair Sandy Daviau.

Tax Collector: The operations line for the tax collector's office has been reduced slightly. It was briefly discussed whether the wage line would need to change as the position is transitioning from elected to appointed in May.

Accountant: The town accountant has requested an 8% increase in her salary, stating that broadband accounting has taken up more of her time and was not part of her original duties when a wage was set. She has also argued that her pay should be more in line with the treasurer's line. Chair Zavotka will look into whether the work done for the broadband is temporary or permanent. If it is temporary, perhaps a reserve-fund transfer would be more appropriate to cover the extra hours rather than a permanent increase in salary.

Fire Department: The budget for the Fire Department is coming soon. The Selectmen are working on an intergovernmental agreement with the Charlemont Fire Department which

will result in a shared chief and possibly other services. An email from Dennis Annear recommended that the town sell its old tanker truck, which would result in the town gaining roughly $10,000 in a combination of cash and equipment.

Capital Improvement Plan (CIP): The draft CIP from Joe Markarian at FRCOG has been received, and was reviewed by the committee. There are a number of items that will need to be reviewed at a future meeting, but it was agreed that an in-depth review was not needed before budget hearings.

Budget Hearings: A proposed list of dates to hold budget hearings was sent by Selectboard Chair Jenn Morse. The committee reviewed the proposal. Other than separating the school into its own evening, the committee agreed that the dates looked good. Hearings will begin in January and conclude in February.

Next Meeting: The Finance Committee will meet on Wednesday, January 16th for its first budget hearing, and will continue to meet for a hearing every Wednesday until February 27th, with the exception of February 13th.

Adjourn: A motion was made by Mr. McLatchy and seconded by Ms. Pike to adjourn the meeting at 8:50 P.M. The vote was 4-0-0 in favor.

Respectfully Submitted,
Paul McLatchy III, Secretary

Approved: 1/23/19

Wayne Zavotka
Wayne Zavotka, Chairman

Loretta Dionne, Vice-Chair

Paul McLatchy III, Secretary

Laurie Pike, Member

Attachments:

- Agenda
- List of Budgets Received
- Budgets: Park, Library, Council on Aging, Tax Collector, Accountant
- Email from Joe Markarian Re: CIP
- Draft Capital Improvement Plan
- Email from Dennis Annear

Agenda for Rowe Finance Committee
Monay, December 17, 2018
Rowe Town Hall, Rowe Ma
6:30 pm.

1.Call to Order
2. Review of Agenda: Additions/Subtractions
3. Secretaries Minutes
4. Review of budget submissions and any recommendations related
5. Review of Budget Timeline and hearings for January
7. Review of First Draft of Capital Improvement Plan by Joe Markarian
8. Other Old Business
9. Other New Business
10. Audience of Citizens
11. Adjournment

The listing of matters are those reasonably anticipated by the Chair which may be discussed at the meeting. Not all items listed may in fact be discussed, and other items not listed may also be brought up for discussion to the extent permitted by law.

Respectfully Submitted,

Wayne Zavotka, Chair

Rowe Finance Committee

Town of Rowe - FY20 Budget

Department	To	rec'd		
Accountant	Tracey Baronas	12/12/18		
Admin/Select Board	Janice Boudreau			
Assessors	Sandy Daviau			
Beautification				
Board of Health	Maggie Rice			
BOH - FCSWMD				
Cemetery Commission	Jim Williams			
Conservation Commission	Ramon Sanchez			
Council on Aging	Sandy Daviau	10/30/18		
Custodian	Danielle Larned			
Dog Officer	Arthur Samuelson			
DPW	Lance Larned			
EMS Dept	Fire Dept.			
Finance Committee	Wayne Zavotka			
Fire Dept	Brandon Sprague			
FRCOG				
Gracy House	Janice Boudreau			
Insurance Health	Janice Boudreau			
Insurance General	MIIA			
Library	Molly Lane	12/10/18		
Municipal Light Plant	David Dvore			
Old Home Day				
Park Commission	Sean Loomis	12/5/18		
Planning Board	David Roberson			
Police Dept	Julie Shippee			
School Committee	Susie Zavotka			
School - Capital Proj Planning				
Tax Collector	Sandy Daviau	12/5/18		
Town Clerk	Kathy Sprague			

Town of Rowe - Budget Worksheet - Fiscal Year 2020 Department: Park Commission Date: 12/3/2018

Line Item	FY2019 ATM	STM	Reserve Fund	Total Funded	Carryovers	Total with Carryovers	Expended YTD	Balance YTD	FY2020 Proposed	% Change
Park Ranger Salary	$ 47,935	$ -	$ -	$ 47,935	$ -	$ 47,935	$ -	$ -	$ 49,133.38	2.50%
Wages, All Other	$ 45,772	$ -	$ -	$ 45,772	$ -	$ 45,772	$ -	$ -	$ 43,320.00	-5.36%
Total Wages:	$ 93,707	$ -	$ -	$ 93,707	$ -	$ 93,707	$ -	$ -	$ 92,453	-1.34%
Operations & Maintenance	$ 19,000	$ -	$ -	$ 19,000		$ 19,000	$ -	$ -	$ 21,556	13.45%
Total Ops & Maint	$ 19,000	$ -	$ -	$ 19,000	$ -	$ 19,000	$ -	$ -	$ 21,556	13.45%
TOTAL GENERAL BUDGET	$ 112,707	$ -	$ -	$ 112,707	$ -	$ 112,707	$ -	$ -	$ 114,009	1.16%
						$ -		$ -		
GRAND TOTAL	$ 112,707	$ -		$ 112,707	$ -	$ 112,707	$ -	$ -	$ 114,009	1.16%
CSF 2019										
TOTAL CSF	$ -			$ -	$ -	$ -	$ -	$ -	$ -	

Town of Rowe - Budget Worksheet - FY2020
Salary/Wages Detail

Dept: Park Commission

FY2019						FY2020						
Position	**Wage**	**Hrs/Wk**	**# of Wks**	**Total**		**Position**	**Wage**	**Hrs/Wk**	**# of Wks**	**Total**		
Asst Ranger Class I	$ 12.00	40	12	$ 5,760.00		Asst Ranger Class I	$ 13.00	40	12	$ 6,240.00	**8.33%**	
Asst Ranger Class II	$ 11.50	40	10	$ 4,600.00		Asst Ranger Class II	$ 12.50	40	10	$ 5,000.00	**8.70%**	
Asst Ranger Class III	$ 11.25	40	8	$ 3,600.00		Asst Ranger Class III	$ 12.25	40	8	$ 3,920.00	**8.89%**	
AR Class IIII	$ 11.00	40	8	$ 3,520.00		AR Class IIII	$ 12.00	40	8	$ 3,840.00	**9.09%**	
PT Ranger	$ 12.00	16	8	$ 1,536.00		PT Ranger	$ 13.00	16	8	$ 1,664.00	**8.33%**	
Lifeguard	$ 12.00	56	11	$ 7,392.00		Lifeguard	$ 13.00	56	11	$ 8,008.00	**8.33%**	
Recreation Director	$ 20.40	20	6	$ 2,448.00		Recreation Director	$ 20.40	20	6	$ 2,448.00	**0.00%**	
Recreation Assistant	$ 12.50	20	4	$ 1,000.00		Recreation Assistant	$ 13.50	20	4	$ 1,080.00	**8.00%**	
Recreation 2nd Assistants(4)	$ 11.00	16	4	$ 2,816.00		Recreation 2nd Assistants(3)	$ 12.00	16	4	$ 2,304.00	**-18.18%**	
Health & Fitness Trainer	$ 21.42	8	50	$ 8,568.00		Health & Fitness Trainer	$ 25.00	8	40	$ 8,000.00	**-6.63%**	oct1-jun 30
Fitness Center Monitor	$ 15.55	8	30	$ 3,732.00		Fitness Center Monitor	$ -	0	0	$ -	**-100.00%**	
Swin Instructors (2)	$ 16.66	12	2	$ 799.68		Swin Instructors (2)	$ 17.00	12	2	$ 816.00	**2.04%**	
				$ 45,771.68						**$ 43,320.00**	**-5.36%**	
Park Ranger Salary				$ 47,935.00		Park Ranger Salary				**$ 49,133.38**	**2.50%**	
				$ 93,706.68						**$ 92,453.38**	**-1.34%**	

OPERATIONS AND MAINTENANCE - FY2020

FY2019

Community Programs		
Rec &Adventer Program	$	800
Community Programs	$	1,500
Senior Picnics (3)	$	560
Sub Total Community Programs		$2,860.00

Maintenance		
Comp toilet pump liquid (300gal)	$	325
Uniforms	$	500
2 pic tables	$	400
Milage	$	100
Park passes	$	-
Signage	$	550
Lumber, PT/Rough Cut	$	1,000
Gravel for Dam 2 loads	$	850
Hardware	$	350
Paint and stain	$	250
Equipment supplies	$	300
Sub Total for Maintenance		$4,625.00

Utilites		
Electricity	$	750
Propane	$	300
E-Free Gas	$	100
Phone	$	260
Sub Total Utilites		$1,410.00

Admin Supplies		
Printer Ink	$	200
Internet	$	600
basic office supplies	$	100
Sub Total for Admin		$900.00

Equipment PM Maintenance		
Park Vehicle	$	-
Compost toilet maintenance	$	325
Comp Toil Solid compost removal	$	-
Small Equipment Maintenance	$	800
Percy Brown PM (old & new boats)	$	650
Sub Total Equipment PM Maintenance		$1,775.00

Landscape Material		
Percy Point Trees (20)	$	500
BathRoom Trees	$	300
Flowers	$	-
Mulch	$	-
Sub Total Landscape Material		$800.00

Equipment		
Leave Blower	$	600
Weedwacker	$	400
picnic table bases (gravel and wood)	$	450
Kids Life Jackets (10)	$	300
Cedar Shakes for the bathroom	$	500
outdoor pingpong table with paddles	$	1,900
Adjustable b-ball Hoop System (2)	$	2,230
Park Grills	$	-
Dog Bag dispensers (2)	$	250
Sub Total Equipment		$6,630.00
	$	19,000

FY2020

Community Programs		
Rec &Adventer Program	$	2,000
Community Programs	$	1,500
Senior Picnics (3)	$	560
Fitness Classes	$	3,500
Sub Total Community Programs		$7,560.00

Maintenance		
Comp toilet pump liquid (300gal)	$	325
Uniforms	$	400
2 pic tables	$	400
Milage	$	100
Park passes	$	250
Signage	$	1,000
Lumber, PT/Rough Cut	$	750
Gravel for Dam 2 loads	$	-
Hardware	$	350
Paint and stain	$	500
Equipment supplies	$	300
Sub Total for Maintenance		$4,375.00

Utilites		
Electricity	$	750
Propane	$	300
E-Free Gas	$	100
Phone	$	-
Sub Total Utilities		$1,150.00

Admin Supplies		
Printer Ink	$	-
Internet/Phone	$	936
Basic office supplies	$	300
Sub Total for Admin		$1,236.00

Equipment PM Maintenance		
Park Vehicle PM	$	500
Compost toilet maintenance	$	325
Comp Toil Solid compost removal	$	-
Small Equipment Maintenance	$	800
Percy Brown PM (old & new boats)	$	300
Sub Total Equipment PM Maintenance		$1,925.00

Landscape Material		
Percy Point Trees (20)	$	-
BathRoom Trees	$	-
Flowes	$	100
Mulch	$	160
Sub Total Landscape Material		$260.00

Equipment		
Fire pit	$	1,900
Trail Side Kiosk	$	1,300
picnic table bases (gravel and wood)	$	700
trailer for paddleboards	$	650
Cedar Shakes for the bathroom	$	500
	$	-
	$	-
	$	-
	$	-
Sub Total Equipment		$5,050.00
	$	21,556

Rowe Park - OPERATIONS AND MAINTENANCE - FY2020

	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	
Swimming lessons	$ 1,500	$ 1,000	$ 1,050	$ 1,200	$ 1,200	$ 1,400	$ 1,400	$ 1,400	$ 1,500	$ 1,500	$ 1,500	$ 1,000	$ 500	$ 300	$ 800	$ -	$ -
Rec & Adventure progr	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 1,300	$ 1,300	$ 1,000	$ 500	$ 1,000	$ 800	$ 800.00	
Park passes	$ 210	$ 210	$ -	$ 200	$ 500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Uniforms	$ 500	$ 500	$ 500	$ 600	$ 600	$ 600	$ 600	$ 600	$ 600	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 500.00	
Portable toilets	$ 1,000	$ 500	$ 750	$ 1,000	$ 1,000	$ 800	$ 800	$ 500	$ 500	$ 125	$ 125	$ -	$ -	$ -	$ -	$ -	
Comp toilet pumping	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 325	$ 325	$ 325	$ 325	$ 325	$ 325	$ 325.00	
Septic Pump	$ 500	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Fish stocking	$ -	$ 500	$ -	$ 1,000	$ 1,000	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 500	$ -	$ -	$ -	$ -	$ -	$ -	
Picnic tables	$ 500	$ -	$ -	$ -	$ 150	$ 150	$ 150	$ -	$ -	$ -	$ -	$ -	$ 800	$ 400	$ 400	$ 400.00	
Mileage	$ 150	$ 150	$ 150	$ 150	$ 200	$ 100	$ 100	$ 100	$ 100	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ 100.00	
Community programs	$ 1,500	$ 1,500	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 2,000	$ 2,300	$ 1,250	$ 1,000	$ 700	$ 560	$ 2,280	$ 1,780	$ 2,060.00	
Bridge maint	$ 2,000	$ 2,000	$ 500	$ 500	$ 1,000	$ 500	$ 500	$ 500	$ 500	$ 1,000	$ 1,000	$ 600	$ 1,000	$ 1,000	$ 1,000	$ 1,000.00	
Maint & Supplies	$ 5,350	$ 5,350	$ 5,350	$ 5,350	$ 5,350	$ 5,350	$ 5,350	$ 5,350	$ 5,350	$ 5,850	$ 6,647	$ 5,950	$ 4,750	$ 5,969	$ 5,960	$ 5,510.00	
Adm/Off/Tech	$ 1,500	$ 1,500	$ 1,000	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 325	$ 1,325	$ 1,182	$ 700	$ -	$ 300.00	
Park Vehicle	$ 500	$ 500	$ -	$ -	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 250	$ 250	$ 740	$ 500	$ -	$ -	
Signage	$ 500	$ 500	$ 2,000	$ 2,000	$ 1,000	$ 800	$ 800	$ 200	$ 200	$ 100	$ 500	$ 250	$ 500	$ 500	$ 650	$ 550.00	
Docks install/removal	$ 960	$ 960	$ 960	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,200	$ 600	$ 600	$ 600	$ -	$ -	$ -	$ -	
Comp toilet maint	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 550	$ 550	$ 275	$ 275	$ 275	$ 750	$ 325.00	
Percy Brown PM	$ 750	$ 750	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 150	$ 150	$ 350	$ 235	$ 300	$ 150	$ 650.00	
Kayak Lesson	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 400	$ 400	$ -	$ -	
Tennis Lessons	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ -	$ 800	$ -	$ -	$ -	$ -	$ -	$ 800	$ 400	$ -	$ -	$ -	
Landscaping	$ 1,000	$ 1,000	$ 1,500	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 500	$ 500	$ 500	$ 250	$ 237	$ 500	$ -	$ -	$ 800.00	
New Equipment	$ 1,000	$ 1,500	$ 2,000	$ 2,000	$ 3,000	$ 3,000	$ 3,000	$ 5,050	$ 4,005	$ 3,305	$ 3,980	$ 4,840	$ 6,231	$ 5,431	$ 6,765	$ 5,680.00	
	$ 22,420	$ 22,420	$ 21,260	$ 22,000	$ 22,500	$ 22,500	$ 21,700	$ 22,200	$ 22,755	$ 19,505	$ 19,952	$ 19,952	$ 19,348	$ 19,830	$ 19,830	$ 19,000.00	

Town of Rowe - Budget Worksheet FY2020					Department:			Date:		
	FY2019								FY2020	
Line Item	ATM	STM	Reserve Fund	Total Funded	Carryovers	Total with Carryovers	Expended YTD	Balance YTD	Proposed	% Change
director	$ 21,383			**$ 21,383**		$ 21,383		$ 21,383	$ 23,411	9.48%
staff	$ 17,672			**$ 17,672**		$ 17,672		$ 17,672	$ 18,471	4.52%
				$ -		$ -	$ -	$ -		#VALUE!
				$ -		$ -	$ -	$ -		#VALUE!
				$ -		$ -	$ -	$ -		#VALUE!
Total Salary/Wages:	$ 39,055	$ -	$ -	$ 39,055		$ 39,055	$ -	$ 39,055	**$ 41,882**	7.24%
operation	$ 21,430			**$ 21,430**		$ 21,430	$ -	$ 21,430	$ 21,383	-0.22%
fuel oil	$ 1,550			**$ 1,550**		$ 1,550	$ -	$ 1,550	$ 1,300	-16.13%
electricity	$ 3,500			**$ 3,500**		$ 3,500	$ -	$ 3,500	$ 2,800	-20.00%
cwmars membership/line cost	$ 3,055			**$ 3,055**		$ 3,055	$ 3,055	$ -	$ 3,000	-1.80%
cwmars overdrive	$ -			$ -		$ -	$ -	$ -		#DIV/0!
				$ -		$ -	$ -	$ -		#VALUE!
								o	$ -	#DIV/0!
				$ -		$ -	$ -	$ -		#VALUE!
Total Ops & Maint:	$ 29,535	$ -	$ -	$ 29,535		$ 29,535	$ 3,055	$ 26,480	**$ 28,483**	-3.56%
TOTAL GENERAL BUDGET	$ 68,590	$ -	$ -	$ 68,590		$ 68,590	$ 3,055	$ 65,535	**$ 70,365**	2.59%
				$ -		$ -	$ -	$ -		#VALUE!
				$ -		$ -	$ -	$ -		#VALUE!
				$ -		$ -	$ -	$ -		#VALUE!
				$ -		$ -	$ -	$ -		#VALUE!
				$ -		$ -	$ -	$ -		#VALUE!
				$ -		$ -	$ -	$ -		#VALUE!
TOTAL SPECIAL PROJECTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
GRAND TOTAL	$ 68,590	$ -	$ -	$ 68,590	$ -	$ 68,590	$ 3,055	$ 65,535	**$ 70,365**	2.59%

FY2019

Position	Wage	Hrs/Wk	# of Wks	Total
director	22.5100	20.0000	52.0000	23410.4000
library assistant A	15.2800	10.0000	52.0000	7945.6000
special coverage A	15.2800	34.0000	0.0000	519.5200
library assistant B	15.2800	8.0000	52.0000	6356.4800
special coverage B	15.2800	34.0000	0.0000	519.5200
custodian	17.7800	3.0000	52.0000	2773.6800
custodian snow removal	17.7800	20.0000	0.0000	355.6000
TOTAL				41880.8000

The library board of trustees voted on 12/4 to propose a merit raise of 5% for the Library Director

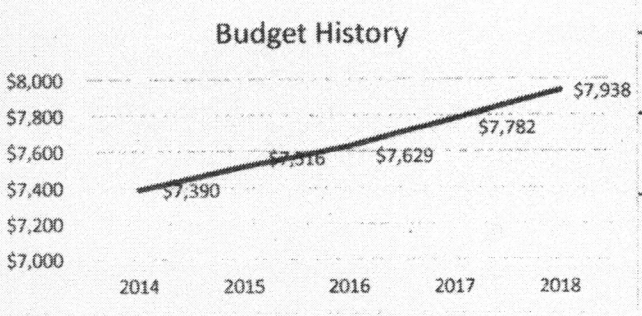
The merit raise of 5% was calculated from fy19 wage and then the COLA was applied for a total of 1.5705 (increase of 7.5%) or a total amount of $22.51 per hour.

Town of Rowe - Budget Worksheet - Fiscal Year 2020 Department: COUNCIL ON AGING Date: 10/18/2018

Line Item	FY2019 ATM	STM	Reserve Fund	Total Funded	Carryovers	Total with Carryovers	Expended YTD	Balance YTD	FY2019 Proposed	% Change
volunteer no wages										
Total Salary/Wages:										
Operations & Maintenance										
Busing	GRANT									
School Lunches	GRANT									
Events and Activities	$ 3,800			$ 3,800					$ 4,600	21.05%
	$ -			$ -					$ -	
	$ -			$ -					$ -	
Total Ops & Maint:										
TOTAL GENERAL BUDGET	$ 3,800			$ 3,800					$ 4,600	21.05%
Special Projects (list separately):										
TOTAL SPECIAL PROJECTS										
GRAND TOTAL	$ 3,800			$ 3,800						

Tax Collector

$7,938	
Voted FY19	
$8,136	
Requested Amount	
$198	
Amount of Increase	



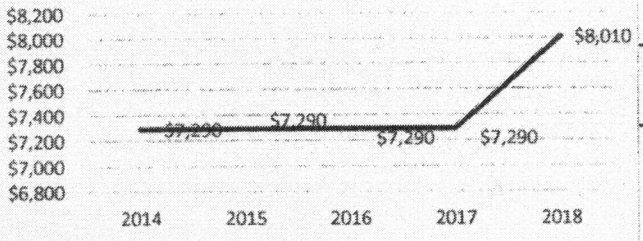
01-5-146-100	
Account Number	
App'd by Selectmen	
Finance Committee	

Description	VOTED 2017	VOTED 2018	VOTED 2019	REQUESTED 2020
Tax Collector Stipend	$ 7,629	$ 7,782	$ 7,938	$ 8,136
Totals:	$ 7,629	$ 7,782	$ 7,938	$ 8,136
Actual Increase (decrease):	$ 113	$ 153	$ 156	$ 198
Percentage Change:	1.50%	2.01%	2.00%	2.50%

Explanation: Recommended COLA 2.5%

Tax Collector

$8,010	Budget History	01-5-146-400
Voted FY19		Account Number
$7,886		
Requested Amount		App'd by Selectmen
-$124		
Amount of Decrease		Finance Committee



Description	VOTED 2017	VOTED 2018	VOTED 2019	REQUESTED 2020
Tax Collector Operations	$ 7,290	$ 7,290	$ 8,010	
Point Software Support				$ 5,521
Excise & RE Forms				$ 300
Supplies/Inside env. Etc.				$ 320
Postage				$ 120
Annual Dues				$ 60
Misc Expense				$ 200
PO Box Rental				$ 90
Outer Envelopes				$ 1,150
LOG ME IN (Point Software)				$ 125
Totals:	**$ 7,290**	**$ 7,290**	**$ 8,010**	**$ 7,886**
Actual Increase (decrease):	**$ -**	**$ -**	**$ 720**	**$ (124)**
Percentage Change:	**0.00%**	**0.00%**	**9.88%**	**-1.55%**

Explanation:

Town Accountant Budget Request FY20

Account Name	FY 19 Budget	FY 20 Request	Variance	
Town Acct Salary	16368	18119.38	1751.38	8% increase in salary plus 2.5% COLA
Town Accountant Exp	400	400	0	supplies, meetings etc....
Software Acquisition/License	1200	1225	0	note 1
Town Accountant Consultant	450	450	0	note 2
Totals	18418	20194.38	1751.38	
Capital Request				
Accountant Software Replacement Stabilization Fund		1000	1000	note 3

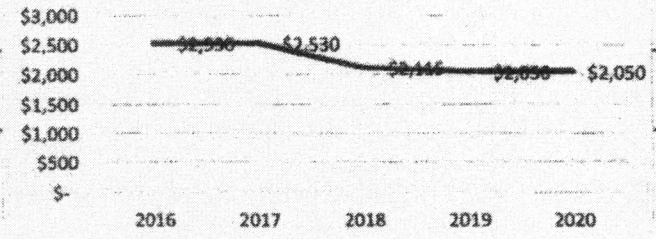
Salary-I am requesting a 8% increase on the salary, plus a 2.5% COLA. The broadband accounting is an added layer to the position that did not exist prior. There may be an opportunity to charge some of the 8% (which works out to $25 per week) back to the utility.
Additionally the accountant salary should be more in line with that of the treasurer.
$16368 x8%=$1309.44 plus 2.5% COLA $441.94= $18,119.38

Note 1-This is for the annual Muniware license. Increases 2.5% annually.
Note 2-There are still some older issues that require resolution, from prior acccountants/systems. Each year I have been researching and performing "due diligence" on the balances. It is helpful to discuss those findings with a more seasoned consultant to determine course of action. This funding will allow for 4 hours and one trip to Rowe ($82.91x4 plus $30 mileage)

Note 3- At some point in the future (hopefully more than 9 years from now) the software will require replacement. It would be prudent to begin saving for that event a bit at a time. There exists an option to save a bit annually in a designated stabilization fund while still having it be available for an emergency of another sort.
The last time I priced commercial accounting software the acquisition fee was greater than 10K.

Accountant Expenses

$2,050 Voted FY19	Budget History	01-5-135-430 Account Number
Requested Amount		App'd by Selectmen
Amount of Increase		Finance Committee



Description	VOTED 2017	VOTED 2018	VOTED 2019	REQUESTED 2020
Accountant's Expenses	$ 2,530	$ 2,115	$ 2,050	$ 2,075
Totals:	$ 2,530	$ 2,115	$ 2,050	$ 2,075
Actual Increase (decrease):	$ -	$ (415)	$ (65)	$ 25
Percentage Change:	-16.40%	-16.40%	-3.07%	1.22%

Explanation:

Departmental Capital Expenditure Request Form

Department: __Accountant_____ Date: 11/27/18

Contact: Tracey Baronas Tel # 339-5520 x12

Purchase/Project : _Software_____

Estimated Total Cost: _____10K or more_____ Fiscal Year of expenditure: _FY2028___

Source of Estimate: ___prior purchase in another town_____

Departmental Ranking: No. ____1___ of __1____ capital requests

Priority category:		Criteria:	
Very High	_____	Emergency	_____
High	_____	Public safety issue	_____
Medium	___X____	Court ordered	_____
Low	_____	To maintain service	___X___
		Asset preservation	_____
		Matching funds	_____
		Multiple deferrals	_____
		Continuation of prior funding	_____

Purchase/Project Description **At some point in the future (hopefully after I retire) the software will require replacement or upgrade. It would be prudent to begin saving a bit at a time for this eventuality. You could open a designated stabilization account and place a bit there each year, which will help mitigate the eventual cost. These funds are still available for emergency use by vote at town meeting if need be.**

Explain Impact on Future Operating Budgets Useful life __10___ years

Reduce cost _____ Cost unchanged _____ Increase cost __perhaps___X____

Attach other data, photographs, quote sheets or information as warranted

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TO BE COMPLETED BY SELECTBOARD & FINANCE COMMITTEE:

Funding Source:		
	General Fund	$_____
	Free Cash	$_____
	Stabilization	$_____
	Borrowing	$_____
	Rate revenue	$_____
	State/Federal	$_____
	Chapter 90	$_____
	Other:	$_____

Capital Plan 12-07-18

Joe Markarian <markarian@frcog.org>

Thu 12/6/2018, 12:40 PM

To: jennm.bos@gmail.com <jennm.bos@gmail.com>; wzavotka@hotmail.com <wzavotka@hotmail.com>

1 attachments (67 KB)

Rowe capital plan 12-07-18.xlsx;

Jenn and Wayne, hi

Attached is a possible capital funding scenario. Look at worksheet tabs: L-T plan and rev track.

Expenditures

-All are included with the exception of Library (We've traded calls)

-Individual items should be reviewed with Dept heads in terms of both estimated cost and year of scheduled spending.

-Not included are road and culvert repairs. Whether portions of revenue sources go to these purposes can be discussed.

Revenues

-Capital Stabilization is the primary funding source. It is fueled by an override that pours $200,000+ into it each year.

-In some years, projected costs exceed the balance in the Capital Stabilization fund. The gap can be filled by Free Cash or by drawing from General Stabilization.

-General Stabilization is treated as a reserve for unforeseen or emergency expenditures. As a target level, I chose 4 months of estimated operating revenue (beginning at $5,000,000 in FY2020). When funds are drawn for capital purposes, the balance is built-up again from Free Cash. Once the target level is achieved, no further transfers from Free Cash are needed. .

-Free Cash is projected at $250,000 per year (with no carry-over).

So, over the course of 25 years, it appears the town is in potentially good position to cover projected capital expenditures.

Roads still need to be discussed.

Town building future costs might be added.

How Free Cash and General Stabilization as a funding source for capital should be discussed.

Take a look. And, I'll come out to meet and go over it. Short notice, but I could meet early morning on Wed., Dec 12. If not, we can set up another day and time.

Joe

Fwd: Sale of tanker

Jennifer Morse <jennm.bos@gmail.com>
Mon 12/17/2018, 10:09 AM
To: Wayne Zavotka <wzavotka@hotmail.com>

Dennis Annear will be talking to you about this on Wednesday evening.

---------- Forwarded message ---------
From: **dennis.annear@townofcharlemont.org** <dennis.annear@townofcharlemont.org>
Date: Mon, Dec 17, 2018 at 10:06 AM
Subject: Sale of tanker
To: <dmay11@verizon.net>
Cc: Jennifer Morse <jennm.bos@gmail.com>

Dennis:

Following up on the discussion in regards to the Sale of the tanker to Halifax Fire Company.

The tanker was taken to Halifax recently to be inspected by the members of the Halifax Fire Company and to insure that it would fit in the station. It did fit in the station and the members of the department that viewed and drove the vehicle were all positive.

The report on the Rowe Fire Department issued on January 26, 2015 stated that for the Rowe Fire Department this Vehicle has "a serious operational defect" in the style of the transmission. It has been and still is widely known that very few individuals can operate this vehicle safely. Since this truck is the third due truck to fires it means that bringing this truck would fall to one of the least experienced personnel who cannot drive it.

The "Critical Task Analysis" in this report states that you need 6 firefighter for Initial assembly for a structure fire and 16 for a First Alarm. This demonstrates that Rowe does have enough personnel on its Department to operate at a structure fire without calling Mutual Aid and thus does not have enough personnel to operate this vehicle.

The Halifax Fire Company still maintains sufficient personnel whose primary job is to drive large trucks and maintains a roster of sufficient numbers to be able to operate this vehicle. This vehicle would be a great replacement for the 41 year old vehicle Halifax is currently operating and which could fail at any moment.

Mass General Laws Chapter 30B Section 16 allow the Town to sell this vehicle to another governmental body with very few restrictions. I am not aware of what the Town of Rowe bylaws may require.

The sale of this vehicle at this time will also reduce the need to equip this vehicle or the station

to capture the exhaust to meet the new OSHA standards. This is a savings of $8,739.06.

Based on this savings I would suggest that the Board vote to dispose of this vehicle to the Halifax Vermont Fire Company. I am suggesting that the Halifax Fire Company purchase for $4,500.00 the utility body found to go on the F550 currently assigned to the Fire Department and give that body to the Town of Rowe along with a cash donation of $5,500.00. This would reduce future costs for this vehicle by $8,800, give the Town $5,500 cash, give the Town the utility body it needs. This would also leave the $4,500.00 in the department's budget to mount, paint, letter, install radios and hopefully replace the front bumper.

Please let me know if this is going to proceed and what is needed if it is.

Dennis M. Annear

--
Jennifer Morse
Town of Rowe
Board of Selectmen
www.rowe-ma.gov
413-339-4945 (home)
413-672-2009 (cell)
413-339-5520 x. 10 (Town Hall)