Rowe Finance Committee
February 6, 2020
5:30 P.M. at Rowe Town Hall – Meeting Room 1

Present: Vice-Chair Loretta Dionne, Christopher "Selmi" Hyytinen, Paul McLatchy III, Laurie Pike, Chair Wayne Zavotka (Participated Remotely)

Board of Selectmen: Chair Charles Sokol, Vice-Chair Jennifer Morse, Selectman Edward Silva

Other Attendees: Executive Secretary Janice Boudreau, Treasurer Beverly Cooper

Call to Order: Vice-Chair Dionne called the meeting to order at 5:30 P.M., with a quorum of the committee present. Chair Zavotka was not physically present, but participated by phone.

Tax Collector Budget: This year the proposed budget is $17,294. Some additional money was added in for training. There is a question of whether or not the incumbent tax collector will be seeking reappointment, and if not, perhaps money will be needed for transition costs. This budget will be revisited next week with more information.

Treasurer: Treasurer Cooper was introduced to the group, and she and Executive Secretary Boudreau reviewed the proposed budget. The budget for FY2021 is relatively level-funded. The PO Box has been closed and consulting is not predicted to be needed. Ms. Pike questioned why a new hire was receiving the same COLA as other long-time employees. This is due to it being applied equally across the board.

> In regards to borrowing, two payments are going to be due in the near future. There is a question of whether or not the principal will start being paid on. This will not be an option after next year- some portion of the principal will need to be paid down on.
>
> Members discussed the possibility of shifting everyone in town to direct deposit and eliminating mailed pay stubs. It was agreed that shifting everyone to electronic payments would be a good start, but to move forward in "baby steps", perhaps with online stubs coming in FY2022.

Accounting: The Board of Selectmen is working on a shared services agreement with Monroe and Heath to hire a full-time consultant, specifically the current accountant David Fierro. This would be a benefitted position with all costs being shared by the three towns based on their usage of his time. Though it is more than the town has been paying, Executive Secretary Boudreau pointed out that it is less than what the town would pay through FRCOG. In addition, there is the problem of having qualified, experienced people apply. When the Board last advertised for an accountant, none of the candidates had municipal finance experience. Having a well-paid, benefitted position would incentivize people to stay in their position. Chair Zavotka spoke to being able to get "on board", but wanted to make sure that the town is getting proper service for the money.

General Government: Mr. McLatchy recused himself as he works for General Government. He remained at the table only to take minutes.

The town officer expenses are higher than the current year. Mr. McLatchy and Executive Secretary Boudreau are attending more meetings for the Board of Selectmen and are enrolling in trainings, $1,000 is no longer sufficient. There has never been a line item for "training" in the budget, and this line has been drawn on for that.

Town reports are going to be printed in-house this year and at a lower quantity since they are not required to be mailed out anymore.

IT consulting costs went up to $18,792. The Board of Selectmen voted to transition to Office 365 as Microsoft 2010 would no longer be supported. This will include email and archiving in accordance with state record retention laws, but the software now carries with it a subscription fee as opposed to a one-time license fee. Therefore, there will be a greater annual cost versus higher initial costs. However, this is only one "package" that is being offered and may still change. There has also been an increase due to higher use of IT over the last year with multiple major projects.

Custodian mileage was briefly discussed- Mr. Hyytinen suggested that rather than spending $250 reimbursing the custodian for her personal vehicle use, she should utilize a town vehicle.

The town's insurance (vehicle, building, etc.) costs have gone up due to the addition of junior firefighters and a worker's comp incident last year.

Goal Post operations have decreased due to lower mailing and printing costs, as it is mostly done in-house versus through an outside vendor.

Salaries for employees have increased based on the 2.5% COLA set by the Board of Selectmen. There may be a shift in structure at town hall based on a review of whether or not a Town Administrator would be needed. Though the Finance Committee was invited to participate in that discussion, it seemed to be agreed that the Finance Committee would only be involved in funding the position if the Board decided to pursue that route.

Next Meeting: The Finance Committee will meet on Thursday, February 13th to go over the school budget and to revisit a number of general government lines that were unclear from the submissions.

Adjourn: A motion was made by Mr. McLatchy and seconded by Ms. Pike to adjourn the meeting at 7:04 P.M. The vote was 5-0-0 in favor.

Respectfully Submitted,
Paul McLatchy III, Secretary

Approved: February 27, 2020

Wayne Zavotka
Wayne Zavotka, Chairman

Loretta Dionne, Vice-Chairman

Paul McLatchy III, Secretary

Laurie Pike
Laurie Pike, Member

Attachments:

- Tax Collector Budget
- Treasurer Budget
- Accountant Budget
- General Administration Budget

Meeting Notice

Public Body: Rowe Finance Committee
Dates/Times: See Below
Location: Rowe Town Hall, Meeting Room 1
Officer: Paul McLatchy III, Secretary

Agenda: (all dates)

1. Call to Order
2. Budget Hearings with Departments (see below for each date's appointments)
3. Minutes
4. Other Business
5. Adjourn

Thursday, January 16, 2019 – 7:00 PM

7:00-7:30 Highway Dept.
7:30-7:45 Council on Aging
7:45-8:15 Library

Thursday, January 23, 2019 – 5:30 PM

5:30-5:45 Cemetery Commission
5:45-6:00 Conservation Commission
6:00-6:20 Planning Board
6:20-6:40 Municipal Light Plant
6:40-7:15 Board of Health
7:15-7:45 Board of Assessors

Thursday, January 30, 2019 – 6:30 PM

6:30-7:00 Park
7:00-7:30 Police Department
7:30-7:45 Emergency Management
7:45-8:15 Fire Department
8:15-8:30 Town Clerk

Thursday, February 6, 2019 – 5:30 PM

5:30-5:45 Tax Collector
5:45-6:15 Treasurer (Includes Borrowing/Debt)
6:15-6:45 Accountant
6:45-End Board of Selectmen (Administration, Benefits, Goal Post Veterans, Culture, etc…)

Thursday, February 13, 2019 – 6:30 PM

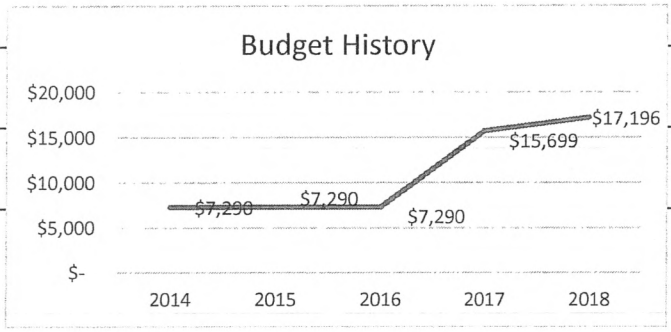
6:30-End School Committee

Posted and filed with town clerk at 9:00 AM on Monday, January 13, 2020 by Paul McLatchy III

VER. 2

Tax Collector

$17,196	
Voted FY19	
$17,294	
Requested Amount	
$98	
Amount of Increase	



01-5-146-400	
Account Number	
App'd by Selectmen	
Finance Committee	

Description	VOTED 2018	VOTED 2019	VOTED 2020	REQUESTED 2021
Tax Collector Operations	$ 7,290	$ 7,290	$ 8,010	**$ 7,997**
Point Software Support		*$ 5,520*	$ 5,521	$ 5,757
Excise & RE Forms		*$ 270*	$ 300	$ 250
Supplies (printer cartridge) etc.		*$ 560*	$ 320	$ 200
Postage			$ 120	$ 120
Annual Dues		*$ 60*	$ 60	$ 60
Misc Expense		*$ 130*	$ 200	$ 200
PO Box Rental		*$ 84*	$ 90	$ 90
Book Binding/ ***mlg***				$ 170
Inner/Outer Envelopes		*$ 900*	$ 1,150	$ 1,000
LOG ME IN (Point Software)		*$ 85*	$ 125	$ 150
mileage		*$ 800*		-
Training - Annual School			**$ 300**	**$ 300**
Consultant Training Fee			**$ 1,000**	**$ 1,000**
Totals:	**$ 7,290**	**$ 15,699**	**$ 17,196**	**$ 17,294**
Actual Increase (decrease):	**$ -**	**$ 8,409**	**$ 1,497**	**$ 98**
Percentage Change:	**0.00%**	**115.35%**	**9.54%**	**0.57%**

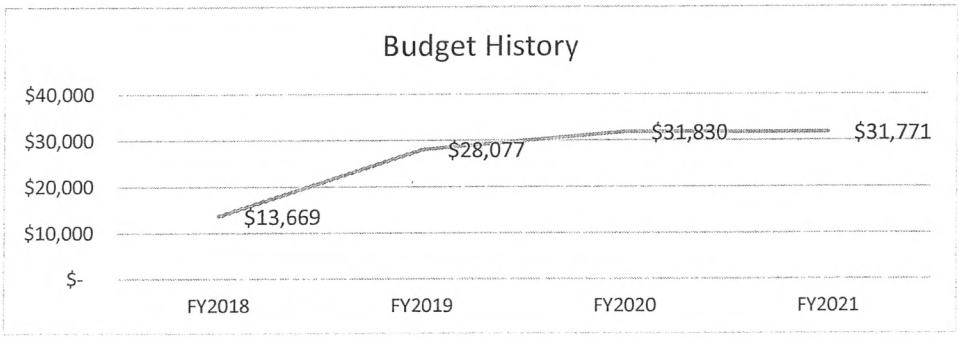
Explanation:

TREASURER BUDGET

$31,830
Voted FY20

$31,771
Requested Amount

-$59
Amount of Decrease



Account #	Sub	Description	VOTED FY2018	VOTED FY2019	VOTED FY2020	REQUESTED FY2021
01-5-145-000		**Treasurer Salary**	$ 13,669	$ 20,722	$ 21,240	$ 21,771
01-5-145-410		**Treasurer's Operations**				
		Payroll Expense (Harpers Payroll)		*$ 3,600*	**$ 5,000**	**$ 5,000**
		W-2 Processing		*$ 550*	**$ 650**	**$ 650**
		Postage/Env/Money Orders		*$ 1,265*	**$ 2,000**	**$ 2,000**
		USPS Box		*$ 90*	**$ 90**	**$ -**
		Consulting		*$ 500*	**$ 500**	
		Mileage		*$ 450*	**$ 450**	**$ 450**
		Education		*$ 500*	**$ 500**	**$ 500**
		Supplies		*$ 400*	**$ 400**	**$ 400**
		Fees			**$ 1,000**	**$ 1,000**
		Totals:	**$ 13,669**	**$ 28,077**	**$ 31,830**	**$ 31,771**
		Actual Increase (decrease):		**$ 14,408**	**$ 3,753**	**$ (59)**
		Percentage Change:		**105.41%**	**13.37%**	**-0.19%**

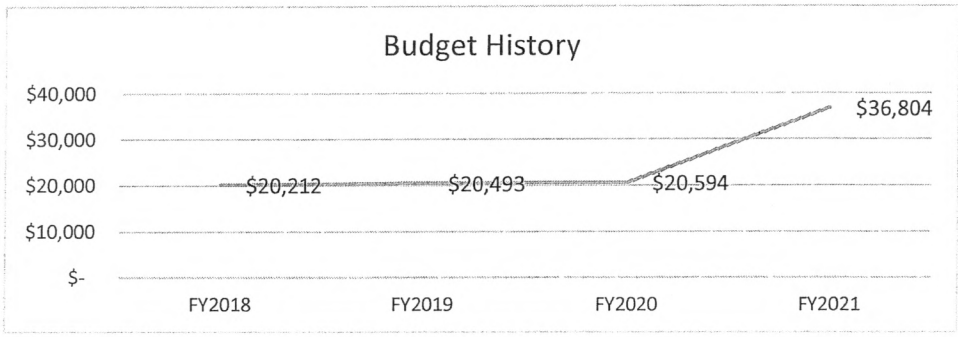
Explanation:

ACCOUNTANT BUDGET

$20,594
Voted FY20

$36,804
Requested Amount

$16,210
Amount of Increase



Account #	Sub	Description	VOTED FY2018	VOTED FY2019	VOTED FY2020	REQUESTED FY2021
01-5-135-000		Town Accountant	$ 16,047	$ 16,368	$ 18,119	$ 28,860
01-5-135-430		Town Accounting Expenses	$ 2,115	$ 2,050	$ 2,075	$ 3,972
		Town Accountant Expense	$ 400	$ 400	$ 400	$ 400
		Software	$ 1,200	$ 1,225	$ -	$ 3,572
		Town Accountant Consultant	$ 450	$ 450		
		Totals:	**$ 20,212**	**$ 20,493**	**$ 20,594**	**$ 36,804**
		Actual Increase (decrease):		**$ 281**	**$ 101**	**$ 16,210**
		Percentage Change:		**1.39%**	**0.49%**	**78.71%**

Explanation:

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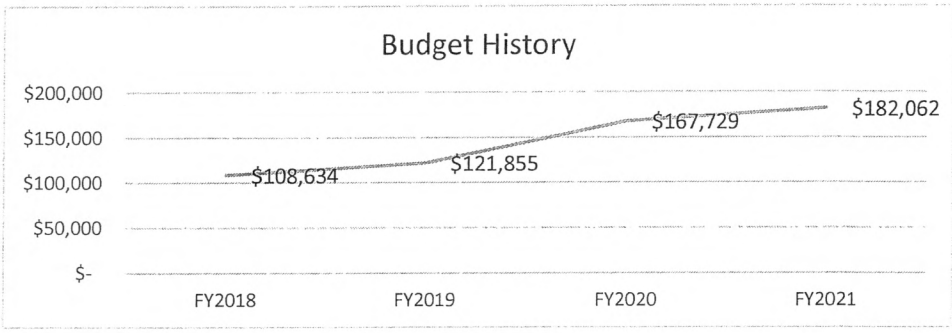
GENERAL GOVERNMENT - SALARIES

$167,729
Voted FY20

$182,062
Requested Amount

$14,333
Amount of Increase



Account #	Sub	Description	VOTED FY2018	VOTED FY2019	VOTED FY2020	REQUESTED FY2021
01-5-122-100		Selectboard Stipends	$ 5,928	$ 5,928	$ 5,928	$ 5,928
01-5-123-115		Administrative Assistant to the Boards	$ -	$ -	$ 41,600	$ 42,640
01-5-124-000		Executive Secretary	$ 45,946	$ 46,865	$ 48,037	$ 49,238
01-5-135-000		Town Accountant	$ 16,047	$ 16,368	$ 18,119	$ 28,860
01-5-145-000		Treasurer	$ 13,669	$ 20,722	$ 21,240	$ 21,771
01-5-146-115		Tax Collector Stipend	$ 7,782	$ 7,938	$ 8,320	$ 8,528
01-5-192-110		Town Hall Custodian Wages	$ 13,262	$ 18,034	$ 18,485	$ 18,947
01-5-125-100		Goal Post Editor Wages	$ 6,000	$ 6,000	$ 6,000	$ 6,150
		Totals:	**$ 108,634**	**$ 121,855**	**$ 167,729**	**$ 182,062**
		Actual Increase (decrease):		**$ 13,221**	**$ 45,874**	**$ 14,333**
		Percentage Change:		**12.17%**	**37.65%**	**8.55%**

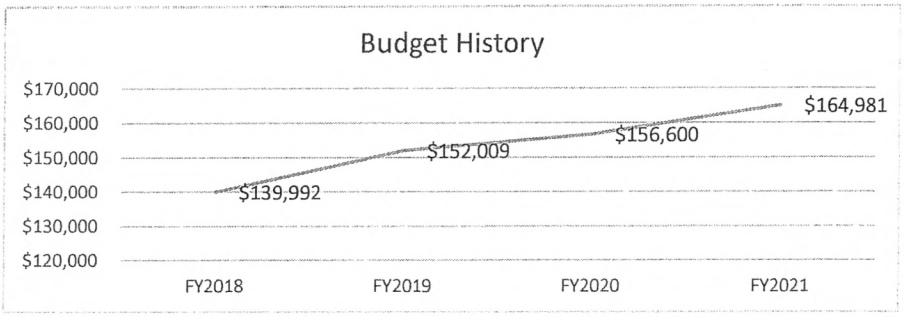
Explanation:

BOARD OF SELECTMEN - GENERAL ADMINISTRATION

$156,600
Voted FY20

$164,981
Requested Amount

$8,381
Amount of Increase



Account #	Sub	Description	VOTED FY2018	VOTED FY2019	VOTED FY2020	REQUESTED FY2021
01-5-124-400	52	General Admin	$ 20,000	$ 17,000	$ 15,000	$ 15,000
	53	Town Officer Expenses	$ 1,000	$ 1,000	$ 1,000	$ 3,500
	54	Print Town Reports	$ 3,000	$ 3,000	$ 3,000	$ 1,000
	55	IT Consultant	$ 8,000	$ 8,000	$ 8,000	$ 18,792
	56	IT Hardware/Software	$ 8,000	$ 8,000	$ 8,000	$ 6,000
	57	Town Wide Notification System	$ 1,000	$ 1,000	$ 1,000	$ 1,000
	58	Operations and Maintenance	$ 14,000	$ 15,000	$ 14,000	$ 14,000
	59	Fuel	$ 4,500	$ 4,500	$ 4,500	$ 4,500
	60	Electricity	$ 6,000	$ 6,000	$ 5,100	$ 4,200
	61	Elevator Maintenance	$ 1,600	$ 2,000	$ 3,000	$ 3,500
	62	Bonding/Insurance	$ 49,100	$ 52,000	$ 54,209	$ 60,152
01-5-192-400		Custodian Expenses	$ -	$ -	$ 3,775	$ 3,775
01-5-151-400		Legal Expense	$ 6,000	$ 6,000	$ 6,000	$ 6,000
		Legal actual expended:	$ 2,387	$ 4,844	$ 2,165	
01-5-125-400		Goal Post Operations*	$ 6,000	$ 6,000	$ 6,000	$ 3,000
01-5-135-430		Town Accounting Expenses	$ 2,115	$ 2,050	$ 2,075	$ 2,075
01-5-145-410		Treasurer's Operations	$ -	$ 8,010	$ 10,590	$ 10,590
01-5-146-415		Tax Collector Operations	$ 7,290	$ 7,605	$ 9,186	$ 7,897
		Totals:	**$ 139,992**	**$ 152,009**	**$156,600**	**$ 164,981**
		Actual Increase (decrease):		**$ 12,017**	**$ 4,591**	**$ 8,381**
		Percentage Change:		**8.58%**	**3.02%**	**5.35%**

Explanation:

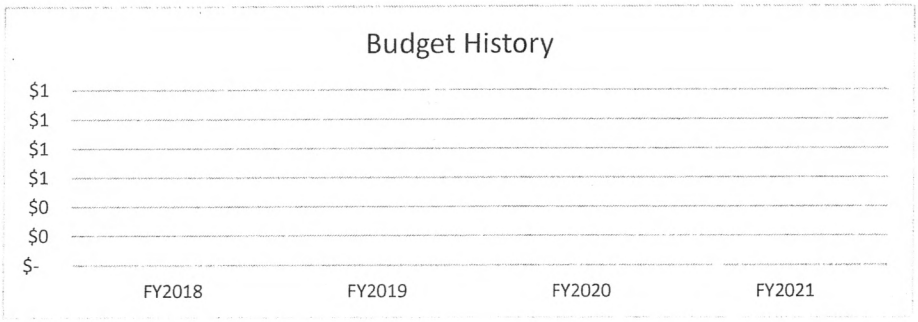
*Prior to FY20 GP Operations was $12,000, but split between wages and ops. Putting in $6,000 for level playing field.

General Government Detail

$0
Voted FY20

$0
Requested Amount

$0
Amount of Increase



Account # 01-5-123-400	Sub	Description	VOTED FY2018	VOTED FY2019	VOTED FY2020	REQUESTED FY2021
	52	**General Admin**	$ 20,000	$ 17,000	$ 15,000	**$ 15,350**
		Copy Machine Maint & Supplies	$ 2,592	$ 3,469	$ 3,724	$ 3,724
		Office Supplies	$ 1,485	$ 1,174	$ 1,500	$ 1,500
		Phone	$ 5,412	$ 5,023	$ 4,612	$ 5,445
		Postage	$ 715	$ 212	$ 245	$ 250
		Postage Box Rental	$ 92	$ 92	$ 92	$ 92
		Mass Municipal Association dues	$ 1,157	$ 1,186	$ 1,186	$ 1,186
		Misc. Unanticipated expenses	$ 1,947	$ 2,074	$ 2,827	$ 2,100
		Employment Ads		$ 407	$ 814	$ 400
		Selectman Assn. Dinners	$ 105			
		Sub-Total	$ 13,505	$ 13,637	$ 15,000	**$ 14,297**
	53	**Town Officer Expense**	$ 1,000	$ 1,000	$ 1,000	**$ 2,500**
		mileage/etc.- Conferences for Boards	$ 1,542	$ 969	$ 1,000	
		Sub-Total	$ 1,542	$ 969	$ 1,000	**$ 2,500**
	54	**Print Town Reports**	$ 3,000	$ 3,000	$ 3,000	**$ 1,000**
		Printing	$ 2,406	$ 1,530		$ 500
		Mileage	$ 23	$ 36		$ -
		Postage	$ 571	$ 712		$ 500
		Sub-Total	$ 3,000	**$ 2,278**	**$ 3,000**	**$ 1,000**
	55	**IT Consultant**	$ 8,000	$ 8,000	$ 8,000	**$ 18,792**
		Monthly charge	$ 6,108	$ 8,182	$ 9,426	$ 1,566
		Other Work over 5 hrs. per month	$ 1,550		$ 4,177	n/a
		Sub-Total	$ 7,658	$ 8,182	$ 13,603	**$ 1,566**
	56	**IT Hardware/Software**	$ 8,000	$ 8,000	$ 8,000	**$ 6,000**
		replace/add computers			$ 2,500	
		misc				
		Totals:				
		Actual Increase (decrease):				
		Percentage Change:				

Explanation:

54- Going to produce in house and reduce by not mailing voted at last town meeting
55- IT is adding unlimited support and including 365 Office software monthly subscription cost so the cost of software updates for Office will not be needed.

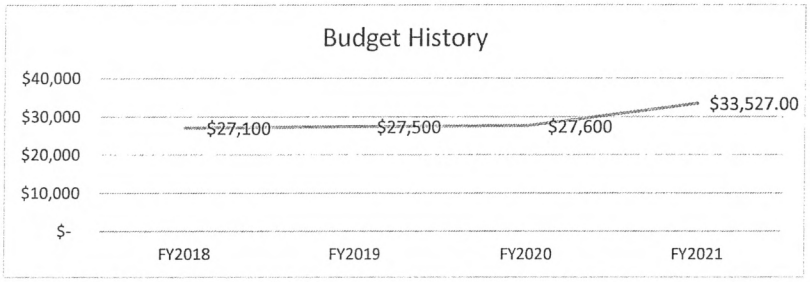
FY20 Midpoint figures as of December

General Government Detail

$27,600
Voted FY20

$33,527
Requested Amount

$5,927
Amount of Increase



Account # 01-5-123-400	Sub	Description	VOTED FY2018	VOTED FY2019	VOTED FY2020	REQUESTED FY2021
	57	**Town Wide Notification System**	$ 1,000	$ 1,000	$ 1,000	**$ 1,000**
	58	**Operations & Maintenance**	$ 14,000	$ 15,000	$ 14,000	**$ 20,527**
		Annual Web Hosting	$ 1,600	$ 1,600	$ 480	$ 480
		Annual Domain Name	$ 228	$ 400	$ 400	$ 400
		email Hosting	$ 140	$ 140	$ 140	$ -
		WiredWest Broadband - FD,TH, DPW	$ 1,345	$ 1,319	$ 1,300	$ 1,080
		Inspections Boiler	$ 150	$ 150	$ 150	$ 150
		Maintenance - Boiler - Annual	$ 220	$ 174		$ 225
		Maintenance - Fire Extinguishers Annua	$ 335		$ 135	$ 275
		Maintenance - Smoke Detectors Annual	$ 200			$ 208
		Maintenance - Generator Annual	$ -	$ 474	$ 475	$ 475
		Generator Propane Tank Rental Annual	$ 180	$ 180	$ 180	$ 180
		Repairs - Electricity	$ 204	$ 454		$ 500
		Repairs/Replacement - Town Hall misc	$ 3,594	$ 5,953		$ 5,000
		Repairs/Heating-Cooling	$ 1,739	$ 976		$ 1,700
		Maintenance Contract Phones & Repair	$ 1,133	$ 1,041		$ 8,784
		Rug Cleaning	$ 635	$ -	$ -	$ 700
		Water - for all town water coolers	$ 271	$ 204	$ 300	$ 300
		DEP - Water Inspection	$ 70	$ 70	$ 70	$ 70
		Custodian Supplies	$ 1,750	$ 1,407	*	*
		Custodian mileage		$ 246	*	*
		Sub-Total	**$ 13,794**	**$ 14,788**	**$ 3,630**	**$ 20,527**
	59	**Town Hall Fuel**	$ 4,500	$ 4,500	$ 4,500	**$ 4,300**
		Heating oil	$ 4,412	$ 3,182		$ 4,300
		propane for generator tanks	N/A	$ 180	$ 479	$ 500
		Sub-Total	**$ 4,412**	**$ 3,362**		**$ 4,800**
	60	**Town Hall Electricity**	$ 6,000	$ 6,000	$ 5,100	**$ 4,200**
			$ 5,103	$ 5,327	**	
		Sub-Total	$ 5,103	$ 5,327	$ 2,700	**$ -**
	61	**TH Elevator Maintenance**	$ 1,600	$ 2,000	$ 3,000	**$ 3,500**
		Bi- Monthly Required Inspections		$ 624	$ 624	$ 624
		Repairs		$ 2,154		$ 2,476
		State Yearly Inspection		$ 400	$ 400	$ 400
		Sub-Total				
		Totals:	**$ 27,100**	**$ 27,500**	**$ 27,600**	**$ 33,527.00**
		Actual Increase (decrease):		**$ 400**	**$ 100**	**$ 5,927**
		Percentage Change:		**1.48%**	**0.36%**	**21.47%**

Explanation:

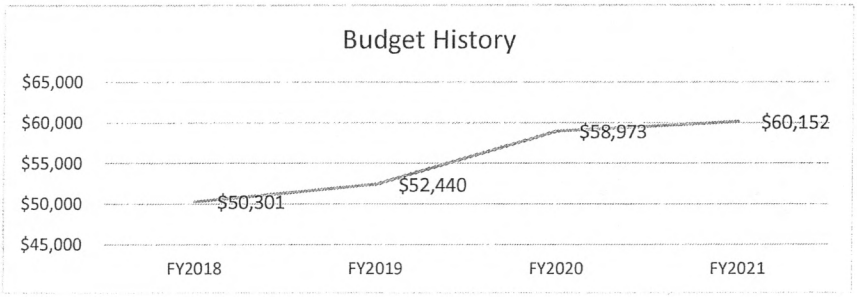
* Custodian Supplies and mileage in FY 2020 was given its own line
** Town Hall Electricity in FY20 is using built up solar credits produced at DPW

General Government Detail

$58,973
Voted FY20

$60,152
Requested Amount

$1,179
Amount of Increase



Account #	Sub	Description	VOTED FY2018	VOTED FY2019	VOTED FY2020	REQUESTED FY2021
01-5-123-400						
	62	**Bonding and Insurance**	$ 49,100	$ 52,000	$ 54,209	**$ 60,152**
		Property, Casualty, & Proffessional	$ 28,052	$ 30,512	$ 29,959	
		Chubb- Special Risk Accident	$ 8,290	$ 8,054	$ 10,085	
		Workers Comp	$ 14,518	$ 15,391	$ 19,755	
		Bonding for Employees	$ 1,109	$ 608	$ 665	
		early pay discount 3% & refunds	$ (1,668)	$ (2,125)	$ (1,491)	
		Sub-Total	$ 50,301	$ 52,440	$ 58,973	**$ 60,152**
		Sub-Total				$ -
		Totals:	**$ 50,301**	**$ 52,440**	**$ 58,973**	**$ 60,152**
		Actual Increase (decrease):		**$ 2,139**	**$ 6,533**	**$ 1,179**
		Percentage Change:		**4.25%**	**12.46%**	**2.00%**

Explanation: