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

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

Call to Order: Chair Zavotka called the meeting to order at 6:37 P.M., with a quorum of the committee present.

Minutes: No minutes were presented for review.

Correspondence: The following correspondence was received:

- A postcard from the Shelburne Finance Committee with a response to a regional finance association. 3/4 members were interested, but suggested a group of Mohawk Finance Committees.
- A letter from the Town Clerk requesting that the original budget be submitted rather than an increase as recommended by the committee.
- A signed letter from the Planning Board regarding their budget requests.
- A copy of an email to Marilyn Wilson from Gary Blau at the DOR regarding prior year bills and voting thresholds.

Paper Project: There still seems to be some confusion amongst the health department as to whether their project is a paper compactor or paper shredder. Staff members indicated it is a compactor while the chair of the board says it's a shredder. More clarification will be needed as there are concerns about a shredder.

General Government: The following areas under general government were addressed:

I.T.: Members discussed the large increase in the I.T. budget. This is as a result of a higher number of hours needed from the I.T. provider, as well as the town switching over to Office 365 (which will be a subscription service rather than a one-time cost). There is a per-unit price, which means that more stations will increase the cost and fewer stations will lower the cost.

Bonding/Insurance: The large increase in the bonding/insurance line is from the addition of junior firefighters to the fire department.

Treasurer: Brief discussion ensued regarding the 2.5% COLA for the treasurer, who has only been with the town since November. Ms. Pike noted that the Board of Assessors were not granting their recently-hired assistant assessor a COLA and would be level-

funded. A motion was then made by Chair Zavotka and seconded by Ms. Pike to recommend to the Board of Selectmen that the treasurer's salary line be level-funded until further information is received. The vote was 3-0-1 in favor, with Mr. McLatchy abstaining as he works for general government.

Town Clerk: Mr. McLatchy recused himself as he is town clerk. After brief discussion and a review of the letter, a motion was made by Chair Zavotka and seconded by Mr. Hyytinen to recommend reverting to the original budget request as it was presented originally (namely, the stipend at $12,981). The vote was 3-0-1 in favor, with Mr. McLatchy abstaining.

Police: At the last meeting, there was discussion about the number of hours being worked by the Chief and whether there should be an increase from eighteen hours to twenty. The Board of Selectmen would be consulted on this prior to any decision being made. However, in the meantime, rumors have already started around town that the Finance Committee is looking to cut the Chief's hours. Members were in agreement that this was not the situation.

DPW: Concerns were raised about the superintendent's salary, which is based on 2,080 hours of regular work (40 hours a week, 52 weeks a year), and 300 hours of overtime. Any work in addition to the 300 hours of overtime is given to the superintendent at a rate of 1.5 hours of comp time, which must be used by the end of the fiscal year.

The summer youth (Grasshoppers) program was given a considerable amount of debate. There has been a large increase in the request for funding in the hope that all roads in town will be able to be trimmed in one summer. Members talked about whether there was a need to do all roads, and what the purpose of the program was. If this is for summer youth employment, then all roads may not need to be done every year. If this is to get the roads done, then perhaps it would be more efficient to contract with an outside vendor. A motion was made by Chair Zavotka and seconded by Ms. Pike that as of March 5th, the Finance Committee has concerns that increases in funding may be excessive. The vote was 4-0-0 in favor.

Animal Control: Members brought up the payment off roughly $1,150 a year in stipends for animal control and whether the town is actually getting services for these fees. Perhaps a local Animal Control Officer might be more appropriate?

Refuse Garden: The Board of Health has requested a $1,000 increase in their refuse garden operations, which was surprising given the large increase in the per-ton cost to dispose of household waste. Some points were raised about the cost of recycling and the use of the refuse garden by non-profits in town, but it was agreed that the current system seems to be working.

Next Meeting: The committee will meet Thursday, March 12th at 6:30 to continue budget discussions with the Board of Selectmen.

Adjourn: A motion was made by Mr. McLatchy and seconded by Ms. Pike to adjourn the meeting at 8:06 P.M. The vote was 4-0-0 in favor.

Respectfully Submitted,
Paul McLatchy III, Secretary

Approved: March 31, 2020

Paul McLatchy III, Secretary

Unable to be signed by entire committee due to COVID-19 pandemic.

Attachments:

- March 3, 2020 Letter from Town Clerk
- December 4, 2019 Letter from Planning Board
- January 2, 2015 Email from Gary Blau to Marilyn Wilson
- FY2021 Budget as of March 5, 2020

Town of Rowe
FRANKLIN COUNTY
MASSACHUSETTS
01367

Settled as Myrifield 1763 ▪ Incorporated as Rowe 1785

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P.O. Box 308
Rowe, Massachusetts 01367
www.rowe-ma.gov
email: townclerk@rowe-ma.gov
Ph: 413-339-5520 x14
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Office of TOWN CLERK

March 3, 2020

Finance Committee Members,

At your meeting on February 27th, the Finance Committee voted 3-0-1 to recommend to reinstate not only the full amount of my stipend, but also to give the 2.5% annual COLA I would have otherwise received. I thank the Committee for their consideration. That said, I must respectfully request that my town clerk budget be proposed using the original numbers submitted. Specifically, the town clerk stipend at $12,981.

As it currently stands, I am paid $13,835 per year. On average, I work *approximately* 8 hours a week. Aside from the occasional additional hours during busy times and training, this equals out to 416 hours per year. The position of town clerk is unique in that it is an elected position that pays more than just a token stipend. As it is an elected position, there is no strict job description that includes a number of hours. It is therefore up to the individual holding the office to decide how many hours a week works for him/her and the townspeople. On the whole, I have found that 8 hours a week is adequate, coupled with the occasional additional hours as needed.

Using the average of 8 hours a week, the town clerk would be paid $33.26 an hour. At ten hours a week, or 520 hours a year, the clerk is paid an approximate hourly wage of $26.61. Adding in an additional 40 hours over the course of the year for things like elections and trainings (560 total), this brings it down to $24.71 per hour. Please keep these numbers in mind.

Per the FRCOG wage survey, the town clerk in Whately (population ~1,500) has been there since 1999 and makes $23.69 per hour. The town clerk in Orange (population ~8,000) has been there since 1987 and makes $26.88 per hour. Sunderland has had their town clerk since 1998, has a population of roughly 3,700, and pays their town clerk $28.32.

Even using the number I've proposed, at ten hours a week (more than I *typically* work), the clerk would still receive an hourly rate of $24.96. Given that there are a number of clerks in larger towns with more responsibility and experience, it seems a bit excessive that Rowe should pay its clerk such a wage based on the number of hours needed to do this job. In the past, there were more responsibilities assigned to the office (i.e. licenses/permitting), but some of these duties have been shifted to the state.

I truly believe that the town clerk stipend could be reduced to $12,981. be held there for several years, and still be more than adequate for the average number of hours worked.

Thank you for your consideration.

Paul McLatchy III
Rowe Town Clerk

CC: Rowe Board of Selectmen

Town of Rowe
MASSACHUSETTS
01367
Settled as Myrifield 1763 • Incorporated as Rowe 1785

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PLANNING BOARD

December 4, 2019

FROM: Rowe Planning Board

David Roberson, Chairman

Dan Burke, Secretary

Jessica Albrecht

Paul McLatchy III

TO: Board of Selectmen

Finance Committee

RE: FY2021 budget

Colleagues:

The Planning Board submits the following budget request for Fiscal year 2021, to be placed on the Annual Town Meeting Warrant:

Operations:	2,000.00
Consulting and Legal:	10,000.00
Planning Board Stipend:	5,000.00
Total Planning Board:	17,000.00

The board is again requesting an increase in Consulting and Legal. Note that our recent requests for inflation-adjusted increases to these line items have been refused by the BoS and FinCom. The practical effect is that the actual purchasing power of these items is being eroded by inflation.

Last year, this request was denied, in part because our consulting and legal expenditures the previous year did not come close to reaching our budget limit.

However, there is a great deal of uncertainty in the Planning Board's needs for such funds from year to year. We do not know when a large-scale Special Permit application will be filed until it happens. When it does, the Planning Board may need funds both for consulting and potentially for legal representation, particularly if the board's decision were to be appealed,

The most recent large-scale Special Permit, a large photovoltaic array that would have entailed clear-cutting nearly 50 acres of forest, required both thousands of dollars in engineering, environmental, and legal consulting, and thousands more to defend the Town when the permit was denied and the applicant filed suit.

If a similar situation arose where the Planning Board had to request a reserve fund transfer from the Finance Committee or ask the Selectmen to utilize their legal funds to defend against a lawsuit, as has been suggested, the independence of the Planning Board and its autonomy in decision-making would be compromised. Similarly, having to ask Town Meeting to authorize additional monies for consulting fees or a legal defense would amount to a *de facto* public referendum on the merits of an application or its appeal. Neither situation is desirable.

The Planning Board is again requesting a stipend of 5,000 to be paid in equal amounts of 1,000 to each member annually. Last year, this request was denied until the Finance Committee studied and developed a policy. However, our understanding is that a policy for stipends was never formalized.

The Planning Board would like to establish a stipend as an incentive that could help to attract and retain board members, which has proven to be challenging. It's always difficult getting volunteers to fully staff town government, but the problem is compounded by the fact that Planning Board members do not know whether they will find themselves in a situation where they have to hold multiple nighttime hearings, be targeted personally in a lawsuit, be smeared by biased news media, undergo sworn depositions out of town, etc., all of which happened in the case of the solar project.

Daniel J. Burke

Jessica C. Albrecht

Subject: 2014-1343 - Rowe - Unpaid Bills of Prior Years
From: "Blau, Gary A." <blau@dor.state.ma.us>
Date: Fri, January 2, 2015 2:46 pm
To: "'mw5713@gmail.com.secure'" <mw5713@gmail.com>
Priority: Normal
Options: View Full Header | View Printable Version

Attachments:

untitled-[1.1]	**6.8 k**	[text/plain]		Download | View
2001-772.pdf	**97 k**	[application/pdf]	**2001-772.pdf**	Download
2000-324.pdf	**67 k**	[application/pdf]	**2000-324.pdf**	Download
97-38.pdf	**181 k**	[application/pdf]	**97-38.pdf**	Download
90-241.pdf	**77 k**	[application/pdf]	**90-241.pdf**	Download
globalcerts.txt	**0.4 k**	[text/plain]	**GlobalCerts Secure**	Download | View

Marilyn:

Please excuse the delay in responding to your email request. I was unable to get to it before my holiday vacation began on December 19, and have just returned from the vacation.

In response to the request for an email response, I attach copies of prior letter opinions (2001-772, 2000-324, 97-38 & 90-241) on this subject, which I think adequately describe the differences between several scenarios in which bills incurred in a prior year may need a 2/3 or 9/10 vote under MGL c. 44, §64 and when a mere majority vote is all that is required. The gist of those opinions is based on whether a bill for services or goods provided to the municipality is enforceable by the party providing them, because an appropriation was available at the time the contract was executed to cover the costs.

While a community may ordinarily not be bound to a contract in the absence of an available appropriation at the time of execution, under MGL c. 44, §31 and cases cited in the opinions, if such an appropriation existed at execution the provider of the goods or services has an enforceable legal claim against the municipality. It is only in the case where the contract may not be legally enforceable due to an insufficient appropriation that the community must approve the expenditure by a 2/3 vote (Annual Town Meeting) or 9/10 vote (Special Town Meeting) under MGL c. 44, §64. The purpose of the statute is to allow a community that has received the benefit of a contract to honor it as a moral obligation, despite the unenforceability of the contract legally.

If the contract may be legally enforceable because the obligation was incurred with a sufficient available appropriation at the time, but the appropriation available in the previous year has inadvertently been closed out (and free cash has been certified, including those closed out funds), there may be no available appropriation in a subsequent year to pay them. That is because those subsequent year appropriations are intended to pay expenses of those years. In that case the town may want to appropriate funds to pay the enforceable bill as promptly as possible, to avoid ongoing interest charges, litigation expenses and the potential for interest on any judgment. A vote to appropriate funds to pay a such a legal obligation will only require a majority vote.

[Note that the town could avoid the necessity of having a special town meeting to authorize expenditure for a legal obligation in a subsequent year if it has appropriated in that year an account for the settlement or satisfaction of claims against the municipality, usually under the control of the board of selectmen or town manager, which is sufficient to cover the claim in question. In that case the officer or board in charge of the settlement of claims may agree to settle, up to the authority granted in the vote or any by-law, subject to the amount appropriated.]

I hope this addresses your concerns.

Gary A. Blau, Tax Counsel
Bureau of Municipal Finance Law
PO Box 9569
Boston, MA 02114-9569
617-626-2400
blau@dor.state.ma.us

This e-mail response is intended to provide general information about the application of municipal tax and finance laws and Department of Revenue policies and procedures. It is not a public written statement, as defined in 830 CMR 62C.3.1, and does not state the official position of the Department on the interpretation of the laws pertaining to local taxes and finance. It should be considered informational only.

From: Marilyn Wilson [mailto:mw5713@gmail.com]
Sent: Thursday, December 18, 2014 7:31 AM
To: Blau, Gary A.
Subject: Rowe

Good Morning, Gary,

Your advice of yesterday was invaluable at our STM last night. Thank you so much.

Town Counsel and the Moderator would like the explanation of the "9/10ths" law concerning prior year bills in writing, that is, the distinction between those bills which are being paid late due to town error requiring merely a majority vote to be paid; and those bills being paid late due to the vendor's error requiring a 9/10ths vote because this money had not been budgeted for.

Could you please explain this again in an email so that Town Counsel and the Moderator have it to reference? They agreed to accept my word for it, for last night, but need to see it from you for the future.

Again, thank you very much,
Marilyn Wilson
Chair, Rowe Board of Selectmen

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Account Number	Sub	Account	Sub-Account	FY18 TOTAL	FY19 TOTAL	FY20 TOTAL	PROPOSED FY21	Dollar +/-	% CHANGE
01-5-124-400	52	General Administration	General Admin	$ 20,000.00	$ 17,000.00	$ 15,000.00	**$ 15,350.00**	$ 350.00	2.33%
	53		Town Officer Expenses	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 3,500.00	$ 2,500.00	250.00%
	54		Print Town Reports	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 1,000.00	$ (2,000.00)	-66.67%
	55		IT Consultant	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 18,792.00	$ 10,792.00	134.90%
	56		IT Hardware/Software	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 6,000.00	$ (2,000.00)	-25.00%
	57		Town Wide Notification	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
	58		Operations and Maint.	$ 14,000.00	$ 15,000.00	$ 14,000.00	**$ 20,527.00**	$ 6,527.00	46.62%
	59		Fuel	$ 4,500.00	$ 4,500.00	$ 4,500.00	$ 4,800.00	$ 300.00	6.67%
	60		Electricity	$ 6,000.00	$ 6,000.00	$ 5,100.00	$ 4,200.00	$ (900.00)	-17.65%
	61		Elevator Maint.	$ 1,600.00	$ 2,000.00	$ 3,000.00	$ 3,500.00	$ 500.00	16.67%
	62		Bonding/Insurance	$ 49,100.00	$ 52,000.00	$ 54,209.00	$ 60,152.00	$ 5,943.00	10.96%
03-5-135-410		Municipal Audit	Municipal Audit	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ -	0.00%
01-5-124-000		Executive Secretary	Executive Secretary	$ 45,946.00	$ 46,865.00	$ 48,037.00	$ 49,238.00	$ 1,201.00	2.50%
01-5-123-115		Admin. Asst. to the Boards	Admin. Asst. to the Boards	$ -	$ -	$ 41,600.00	$ 42,640.00	$ 1,040.00	2.50%
01-5-192-110		Town Hall Custodian Wages	Town Hall Custodian Wages	$ 13,262.00	$ 18,034.00	$ 18,485.00	$ 18,948.00	$ 463.00	2.50%
01-5-192-400		Custodian Expenses	Custodian Expenses	$ 1,750.00	$ 1,407.00	$ 3,775.00	$ 3,775.00	$ -	0.00%
01-5-114-100		Moderator Stipend		$ 439.00	$ 439.00	$ 439.00	$ 439.00	$ -	0.00%
01-5-122-100		Select Board Stipends		$ 5,928.00	$ 5,928.00	$ 5,928.00	$ 5,928.00	$ -	0.00%
01-5-151-400		Legal Expenses		$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0.00%
01-5-146-100		Tax Collector Stipend		$ 7,782.00	$ 7,938.00	$ 8,320.00	$ 8,528.00	$ 208.00	2.50%
01-5-146-415		Tax Collector Operations		$ 7,290.00	$ 7,605.00	$ 9,186.00	$ 7,997.00	$ (1,189.00)	-12.94%
01-5-145-000		Treasurer Stipend		$ 13,669.00	$ 20,722.00	$ 21,240.00	$ 21,771.00	$ 531.00	2.50%
01-5-145-410		Treasurer Operations		$ -	$ 8,010.00	$ 10,590.00	$ 10,000.00	$ (590.00)	-5.57%
01-5-161-100	XX	Town Clerk Stipend	Town Clerk Stipend	$ 13,232.00	$ 13,497.00	$ 13,835.00	$ 13,835.00	$ -	0.00%
	XX		Asst. Town Clerk Stipend	$ -	$ -	$ -	$ 1,200.00	$ 1,200.00	New Spending
01-5-161-440	58	Town Clerk Expenses	Town Clerk Ops	$ 5,350.00	$ 5,709.00	$ 1,500.00	$ 725.00	$ (775.00)	-51.67%
	66		Registrar/Census Comp	$ -	$ -	$ 450.00	$ 400.00	$ (50.00)	-11.11%
	67		Election/Teller Expenses	$ -	$ -	$ 2,725.00	$ 4,650.00	$ 1,925.00	70.64%
	XX		Association Dues & Educ.	$ -	$ -	$ -	$ 650.00	$ 650.00	New Spending
01-5-171-400		Conservation Commission		$ 1,000.00	$ 1,750.00	$ 1,477.00	$ 1,600.00	$ 123.00	8.33%
01-5-541-400		Council on Aging		$ 3,000.00	$ 3,800.00	$ 3,800.00	$ 3,800.00	$ -	0.00%
01-5-125-100		Goal Post Editor Wages		$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,150.00	$ 150.00	2.50%
01-5-125-400		Goal Post Operations		$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 3,000.00	$ (3,000.00)	-50.00%
01-5-543-430	84	Veteran's Services	Administrative Ops	$ 2,600.00	$ 2,600.00	$ 2,695.00	$ 2,546.00	$ (149.00)	-5.53%
	85		Veteran's Benefits	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
01-5-830-000	70	FRCOG Services	FRCOG Regional Services	$ 15,627.00	$ 16,320.00	$ 15,235.00	$ 15,469.00	$ 234.00	1.54%
	71		FRCOG Statutory Assess.	$ 1,240.00	$ 1,105.00	$ 908.00	$ 847.00	$ (61.00)	-6.72%
	72		FC Emergency Comm.	$ 1,296.00	$ 1,319.00	$ 1,390.00	$ 1,490.51	$ 100.51	7.23%
	73		FRCOG Purchasing	$ 1,391.00	$ 1,391.00	$ 1,391.00	$ 1,391.00	$ -	0.00%
	74		FRCOG REPC	$ 150.00	$ 150.00	$ 150.00	$ 150.00	$ -	0.00%
	75		FCCIP Inspection Program	$ 4,500.00	$ 4,500.00	$ 4,500.00	$ 4,600.00	$ 100.00	2.22%
01-5-135-000		Town Accountant		$ 16,047.00	$ 16,368.00	$ 18,119.00	$ 28,860.00	$ 10,741.00	59.28%
01-5-135-430	77	Town Accountant Expenses	Accountant Expenses		$ 400.00		$ 400.00		
	78		Software License		$ 1,200.00		$ 3,572.00		

Account Number	Sub	Account	Sub-Account	FY18 TOTAL	FY19 TOTAL	FY20 TOTAL	PROPOSED FY21	Dollar +/-	% CHANGE
	79		Consultant		$ 450.00		$ -		0.00%
		Subtotal General Government		$ 303,799.00	$ 331,107.00	$ 378,684.00	$ 417,520.51	$ 38,836.51	10.26%
01-5-141-000	15	Assessors' Stipends and Wages	Assessors Stipends	$ 5,354.00	$ 5,354.00	$ 5,354.00	$ 5,354.00	$ -	0.00%
	16		Assessors' Clerk	$ 10,000.00	$ 10,200.00	$ 12,000.00	$ 12,000.00	$ -	0.00%
01-5-141-400		Assessors' Operations		$ 8,200.00	$ 9,400.00	$ 9,600.00	$ 9,600.00	$ -	0.00%
		Subtotal Assessors		$ 23,554.00	$ 24,954.00	$ 26,954.00	$ 26,954.00	$ -	0.00%
01-5-175-400		Planning Board Operations		$ 1,000.00	$ 1,025.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
01-5-175-410		PB Consulting & Legal Exp.		$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
XXXXXXX		PB Stipends (New Line)		$ -	$ -	$ -		$ -	0.00%
		Subtotal Planning Board		$ 6,000.00	$ 6,025.00	$ 7,000.00	$ 7,000.00	$ -	0.00%
		TOTAL GENERAL GOV'T		**$ 333,353.00**	**$ 362,086.00**	**$ 412,638.00**	**$ 451,474.51**	**$ 38,836.51**	**9.41%**
01-5-132-400		Reserve Fund		$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0.00%
		Subtotal Reserve Fund		$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0.00%
		TOTAL RESERVE FUND		**$ 20,000.00**	**$ 20,000.00**	**$ 20,000.00**	**$ 20,000.00**	**$ -**	**0.00%**
01-5-421-000	18	DPW Salary and Wages	DPW Superintendent	$ 73,703.00	$ 75,177.00	$ 77,056.00	$ 79,499.00	$ 2,443.00	3.17%
	19		DPW Workers	$ 193,072.00	$ 196,933.00	$ 201,856.00	$ 206,902.00	$ 5,046.00	2.50%
	20		Summer Youth Employment	$ 22,500.00	$ 28,000.00	$ 28,000.00	$ 49,440.00	$ 21,440.00	76.57%
01-5-422-400	58	DPW Operations	DPW Operations	$ 30,379.00	$ 30,986.00	$ 31,761.00	$ 31,761.00	$ -	0.00%
	59		Heat	$ 6,500.00	$ 6,500.00	$ 6,500.00	$ 6,500.00	$ -	0.00%
	60		Electricity	$ 230.00	$ 230.00	$ 230.00	$ -	$ (230.00)	Removed
	69		Fuel for Vehicles	$ 43,000.00	$ 43,860.00	$ 44,957.00	$ 44,957.00	$ -	0.00%
	70		Road Surface Maint./Recl.	$ 80,000.00	$ 81,600.00	$ 83,640.00	$ 83,640.00	$ -	0.00%
	71		Annual DPW Projects	$ 40,000.00	$ 40,800.00	$ 41,820.00	$ 41,820.00	$ -	0.00%
	83		Summer Youth Expenses	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0.00%
01-5-423-400		Winter Roads		$ 68,612.00	$ 68,612.00	$ 68,612.00	$ 68,612.00	$ -	0.00%
		Subtotal Highway Department		$ 559,496.00	$ 574,198.00	$ 585,932.00	$ 614,631.00	$ 28,699.00	4.90%
01-5-424-400		Street Lighting		$ 4,000.00	$ 5,500.00	$ 5,500.00	$ 5,500.00	$ -	0.00%
01-5-424-410		Municipal Light Plant		$ 1,000.00	$ 1,000.00	$ 7,800.00	$ 7,800.00	$ -	0.00%
01-5-433-110		Dam Maintenance/Repair		$ -	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ -	0.00%
		Subtotal Other Public Works		$ 5,000.00	$ 7,700.00	$ 14,500.00	$ 14,500.00	$ -	0.00%
01-5-491-400		Cemetery		$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	0.00%
		Subtotal Cemetery		$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	0.00%
		TOTAL PUBLIC WORKS		**$ 579,496.00**	**$ 596,898.00**	**$ 615,432.00**	**$ 644,131.00**	**$ 28,699.00**	**4.66%**
01-5-210-000	22	Police Salaries	Police Chief Stipend	$ 23,819.00	$ 24,295.00	$ 24,903.00	$ 28,205.00	$ 3,302.00	13.26%
	23		Police Officer Compens.	$ 26,477.00	$ 27,007.00	$ 27,682.00	$ 28,374.00	$ 692.00	2.50%

Account Number	Sub	Account	Sub-Account	FY18 TOTAL	FY19 TOTAL	FY20 TOTAL	PROPOSED FY21	Dollar +/-	% CHANGE
	24		Constable	$ 549.00	$ 549.00	$ 549.00	$ 549.00	$ -	0.00%
	25		Police OHD Presence	$ 499.00	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%
01-5-210-400		Police Operations		$ 8,850.00	$ 9,745.00	$ 9,450.00	$ 10,300.00	$ 850.00	8.99%
		Subtotal Police Dept.		$ 60,194.00	$ 62,096.00	$ 63,084.00	$ 67,928.00	$ 4,844.00	7.68%
01-5-220-000	27	**Fire Department Stipends**	**Fire Chief Stipend**	$ 7,782.00	$ 7,938.00	$ 10,000.00	$ 10,250.00	$ 250.00	2.50%
	86		FD/EMS Personnel Payroll	$ 16,616.00	$ 16,948.00	$ 24,000.00	$ 24,600.00	$ 600.00	2.50%
			Part Time Shift Work	$ -	$ -	$ -	$ 19,000.00	$ 19,000.00	New Spending
01-5-220-400	58	Fire Department Gen. Ops.	FD General Operations	$ 24,917.00	$ 27,888.00	$ 26,307.00	$ 27,450.00	$ 1,143.00	4.34%
	59		**FD Heating Oil**	$ 4,440.00	$ 4,440.00	$ 4,440.00	$ 4,440.00	$ -	0.00%
	60		**FD Electricity**	$ 1,560.00	**$ 1,560.00**	**$ 1,560.00**	$ 1,800.00	$ 240.00	15.38%
	73		Emergency Response Cons.	$ 2,221.00	$ 2,221.00	$ 2,221.00	$ 2,500.00	$ 279.00	12.56%
	87		Shared Chief Vehicle	$ -	$ -	$ 5,500.00	$ 5,500.00	$ -	0.00%
		Subtotal Fire Department		$ 57,536.00	$ 60,995.00	$ 74,028.00	$ 95,540.00	$ 21,512.00	29.06%
01-5-220-120		**Emergency Management Dir.**		**$ 3,864.00**	**$ 3,864.00**	**$ 3,864.00**	$ 3,864.00	$ -	0.00%
01-5-220-430		Emerg. Management Ops.		$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
01-5-220-431		Generator Maintenance		$ -	$ -	$ 3,000.00	$ 3,500.00	$ 500.00	16.67%
		Subtotal Emergency Management		$ 4,864.00	$ 4,864.00	$ 7,864.00	$ -	$ (7,864.00)	Removed
01-5-292-000	35	Animal Control Stipends	Animal Control Officer Stip.	$ 649.00	$ 649.00	$ 649.00	$ 649.00	$ -	0.00%
	36		Relief ACO Stipend	$ 508.00	$ 508.00	$ 508.00	$ 508.00	$ -	0.00%
05-5-292-000	38	Animal Inspector	Animal Inspector Stipend	$ -	$ 532.00	$ 532.00	$ 532.00	$ -	0.00%
01-5-292-110		Regional Dog Kennel		$ 350.00	$ 350.00	$ 350.00	$ 350.00	$ -	0.00%
		Subtotal Animal Control		$ 1,507.00	$ 2,039.00	$ 2,039.00	$ 2,039.00	$ -	0.00%
		TOTAL PUBLIC SAFETY		**$ 124,101.00**	**$ 129,994.00**	**$ 147,015.00**	**$ 165,507.00**	**$ 18,492.00**	**12.58%**
01-5-512-000	40	Health Dept. Stipends/Wages	Transfer Station Attendents	$ 16,300.00	$ 16,626.00	$ 17,542.00	$ 17,980.00	$ 438.00	2.50%
			Snow Removal Hours				$ 500.00		New Spending
	41		Board of Health Stipends	$ 4,938.00	$ 4,938.00	$ 4,938.00	$ 4,938.00	$ -	0.00%
	42		Board of Health Clerk Wage	$ 7,436.00	$ 7,585.00	$ 7,775.00	$ 7,969.00	$ 194.00	2.50%
	43		Town Nurse Wages	$ 45,630.00	$ 46,543.00	$ 47,707.00	$ 48,900.00	$ 1,193.00	2.50%
	44		Physician Stipend	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%
01-5-512-400	58	Board of Health Operations	Refuse Garden Operations	$ 29,000.00	$ 30,500.00	$ 30,500.00	$ 31,500.00	$ 1,000.00	3.28%
			Mosquito Control District Membership				$ 500.00		New Spending
	77		Hazardous Waste Collection	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%
	78		FCSWMD Assessment	$ 4,594.00	$ 4,786.00	$ 4,786.00	$ 5,205.00	$ 419.00	8.75%
	80		Board of Health Operations	$ 13,500.00	$ 13,500.00	$ 13,500.00	$ 13,500.00	$ -	0.00%
	81		Health Services Operations	$ 7,390.00	$ 7,390.00	$ 7,390.00	$ 7,390.00	$ -	0.00%
	88		FRCOG Health Serv. Assess.	$ 4,900.00	$ 5,000.00	$ 5,103.00	$ 5,205.00	$ 102.00	2.00%
		Subtotal Public Health		$ 134,688.00	$ 137,868.00	$ 140,241.00	$ 144,587.00	$ 4,346.00	3.10%

Account Number	Sub	Account	Sub-Account	FY18 TOTAL	FY19 TOTAL	FY20 TOTAL	PROPOSED FY21	Dollar +/-	% CHANGE
		TOTAL PUBLIC HEALTH		**$ 134,688.00**	**$ 137,868.00**	**$ 140,241.00**	**$ 144,587.00**	**$ 4,346.00**	**3.10%**
01-5-300-100		School Committee Stipend		$ 4,564.00	$ 4,564.00	$ 4,564.00	$ 4,564.00	$ -	0.00%
01-5-300-400		Rowe School, Pre-K-6		$ 1,165,918.00	$ 1,173,746.00	$ 1,040,483.00	$ 1,208,474.00	$ 167,991.00	16.15%
01-5-320-400		Schools 7-12		$ 485,884.00	$ 410,598.00	$ 515,344.00	$ 441,400.00	$ (73,944.00)	-14.35%
		Subtotal School		**$ 1,656,366.00**	**$ 1,588,908.00**	**$ 1,560,391.00**	**$ 1,654,438.00**	$ 94,047.00	6.03%
		TOTAL PUBLIC SCHOOLS		**$ 1,656,366.00**	**$ 1,588,908.00**	**$ 1,560,391.00**	**$ 1,654,438.00**	**$ 94,047.00**	**6.03%**
01-5-610-000	46	Library Salaries & Wages	Library Director	$ 21,384.00	$ 21,812.00	$ 23,411.00	$ 23,997.00	$ 586.00	2.50%
	47		Library Staff Wages	$ 17,671.00	$ 18,024.00	$ 18,476.00	$ 18,905.00	$ 429.00	2.32%
01-5-610-400	58	Library Operations	Library Ops & Maintenance	$ 21,430.00	$ 21,458.00	$ 21,378.00	$ 23,535.00	$ 2,157.00	10.09%
	59		Library Heat	$ 1,550.00	$ 1,550.00	$ 1,300.00	$ 1,000.00	$ (300.00)	-23.08%
	60		Library Electricity	$ 3,500.00	$ 3,500.00	$ 2,800.00	$ 2,800.00	$ -	0.00%
	78		CWMARS Membership	$ 3,055.00	$ 3,156.00	$ 3,000.00	$ 988.00	$ (2,012.00)	-67.07%
		Subtotal Library		**$ 68,590.00**	**$ 69,500.00**	**$ 70,365.00**	**$ 71,225.00**	$ 860.00	1.22%
		TOTAL LIBRARY		**$ 68,590.00**	**$ 69,500.00**	**$ 70,365.00**	**$ 71,225.00**	**$ 860.00**	**1.22%**
01-5-630-110	49	Park Wages	Park Ranger Compensation	$ 46,995.00	$ 47,935.00	$ 49,134.00	$ 50,361.00	$ 1,227.00	2.50%
	50		Park Wages	$ 42,844.00	$ 45,772.00	$ 43,320.00	$ 44,824.00	$ 1,504.00	3.47%
01-5-630-400		Operations & Maintenance		$ 19,830.00	$ 19,000.00	$ 22,000.00	$ 22,000.00	$ -	0.00%
		Subtotal Park		**$ 109,669.00**	**$ 112,707.00**	**$ 114,454.00**	**$ 117,185.00**	$ 2,731.00	
		TOTAL PARK		**$ 109,669.00**	**$ 112,707.00**	**$ 114,454.00**	**$ 117,185.00**	**$ 2,731.00**	**2.39%**
01-5-634-400		Gracy House Operations		$ 2,500.00	$ 2,000.00	$ 4,500.00		$ (4,500.00)	Removed
01-5-692-410		Beautification		$ -	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%
		Subtotal Culture/Recreation		**$ 2,500.00**	**$ 2,500.00**	**$ 5,000.00**	**$ 500.00**	$ (4,500.00)	-90.00%
		TOTAL CULTURE/RECREATION		**$ 2,500.00**	**$ 2,500.00**	**$ 5,000.00**	**$ 500.00**	**$ (4,500.00)**	**-90.00%**
01-5-692-430		Old Home Day Fireworks		$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
		Subtotal Old Home Day		**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**	$ -	0.00%
		TOTAL OHD FIREWORKS		**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**	**$ -**	**0.00%**
26-5-690-003		Old Home Day Rev. Fund		$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
		Subtotal OHD Revolving Fund		**$ 2,000.00**	**$ 2,000.00**	**$ 2,000.00**	**$ 2,000.00**	$ -	0.00%
		TOTAL OHD REVOLVING FUND		**$ 2,000.00**	**$ 2,000.00**	**$ 2,000.00**	**$ 2,000.00**	**$ -**	**0.00%**
01-5-911-400		Franklin County Retirement		$ 132,439.00	$ 137,449.00	$ 144,357.00	$ 140,839.00	$ (3,518.00)	-2.44%

Account Number	Sub	Account	Sub-Account	FY18 TOTAL	FY19 TOTAL	FY20 TOTAL	PROPOSED FY21	Dollar +/-	% CHANGE
01-5-913-400		Unemployment Insurance		$ 1,000.00	$ 1,000.00	$ 1,000.00		$ (1,000.00)	Removed
01-5-914-400		Group Health/Dental/Life Ins.		$ 478,616.00	$ 600,976.00	$ 621,565.00	$ 650,000.00	$ 28,435.00	4.57%
01-5-916-400		FICA/Medicare Tax		$ 55,000.00	$ 55,000.00	$ 55,000.00		$ (55,000.00)	Removed
		Subtotal Pension/Insurance		**$ 667,055.00**	**$ 794,425.00**	**$ 821,922.00**	**$ 790,839.00**	$ (31,083.00)	-3.78%
		TOTAL PENSION/INSURANCE		**$ 667,055.00**	**$ 794,425.00**	**$ 821,922.00**	**$ 790,839.00**	**$ (31,083.00)**	**-3.78%**
		Grand Total Budget		**$ 3,702,818.00**	**$ 3,821,886.00**	**$ 3,914,458.00**	**$ 4,066,886.51**	**$ 152,428.51**	**3.89%**
			Estimate if FY21 items with NO VALUE carry over FY20 values:				*$ 4,135,750.51*	$ 221,292.51	5.65%
			Estimate if FY21 items with NO VALUE carry over FY20+2.5% values:				*$ 4,137,472.11*	$ 223,014.11	5.70%
		Special Projects							
		Assessor's Consultant/Legal Support					$ 50,000.00		
		Assessor's Reval/Annual Updates					$ 22,600.00		
		Subtotal							
		Total							
		PROJECTS From FREE CASH							
Park		Play Structure					$ 22,000.00		New Spending
Park		Beach sand					$ 4,000.00		New Spending
Park		Bathroom Siding					$ 4,200.00		New Spending
School		Remove Oil Tank							
TH		Town Hall Carpet Cleaner, Industrial					$ 400.00		New Spending
TH		Town Hall Attic Staircase					$ 10,000.00		New Spending
		Subtotal							
		Total Projects							
		CAPITAL STABILIZATION							
DPW		Front-End Loader					$ 200,000.00		New Spending
DPW		Highway Parking Lot					$ 78,000.00		New Spending
BOH		Paper Compactor					$ 30,000.00		New Spending
DPW		Yankee Rd							
DPW		Road Infrastructure							
Cem Comm		Land Survey/Deed/ Title Clearing for North Cemetary					$ 3,500.00		New Spending