Rowe Finance Committee
July 14, 2020
6:00 P.M. via Remote Participation

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

Note: Due to the national COVID-19 pandemic, this meeting was held via remote participation as authorized by executive order of the governor. All votes are taken via roll-call vote.

Call to Order: Chair Zavotka called the Finance Committee meeting to order at 6:04 P.M., with a quorum of the committee present.

Line-Item Transfers: Three Line-Item Transfers (LITs) were received. The Board of Selectmen have already approved them and are now waiting on Finance Committee concurrence.

FY20-LIT-07: A request from the Police Department to transfer $420.64 from the Police Department Operations Account (01-5-210-400) to the Police Salaries- Police Officer Compensation Account (01-5-210-000-23). This transfer is needed to cover a deficit at year's end. Chief Shippee was informed there was a larger amount of expendable funds in the account than there actually was, as the constable's stipend is part of the line and was not taken out before figuring out the remaining balance. A motion was made by Vice-Chair Dionne and seconded by Mr. McLatchy to concur on the LIT. The votes were as follows:

Loretta Dionne	Yes	Laurie Pike	Yes
Paul McLatchy III	Yes	Wayne Zavotka	Yes

FY20-LIT-06: A request from the Town Clerk to transfer $0.84 from the Town Clerk Expenses Account (01-5-161-440) to the Town Clerk Stipend Account (01-5-161-100). The town clerk was overpaid $0.84 this year, and this is just to avoid a negative amount. Mr. McLatchy recused himself as he is the town clerk. A motion was made by Ms. Pike and seconded by Chair Zavotka to concur on the LIT. The votes were as follows:

Loretta Dionne	Yes	Laurie Pike	Yes
Paul McLatchy III	Abstain	Wayne Zavotka	Yes

FY20-LIT-05: A request from the DPW to transfer $11,469.46 from the DPW Operations- Vehicle Fuel Account (01-5-422-400-69) to the Winter Roads Account (01-5-423-400). The winter roads account is allowed to be deficit spent, and if funds are available to cover that deficit at the end of the year, it is usually accomplished by LIT rather than putting it on the tax recap. Ms. Pike asked if this was sufficiently funded, and it was explained that deficit spending (i.e. a heavy winter) can be covered by surpluses

elsewhere, or excess funds (in the event of a light winter) would turn into free cash. A motion was made by Mr. McLatchy and seconded by Ms. Pike to concur on the LIT. The votes were as follows:

Loretta Dionne	Yes	Laurie Pike	Yes
Paul McLatchy III	Yes	Wayne Zavotka	Yes

Reserve Fund Transfers: Two requests for Reserve Fund Transfers were presented to the Finance Committee. Ms. Pike recused herself on both as she is a member of the Park Commission.

FY20-RFT-03: A request from the Park Commission for $327.65 to be transferred to the Park Wages – Park Wages Account (01-5-630-110-50). Due to the increase in hours in response to the Covid-19 pandemic, this account has been slightly overdrawn. Ms. Pike inquired as to how state/federal funds will be received by the town and was curious about why this overage happened. Mr. McLatchy answered that the administrative staff was still working on getting everything set up and wasn't sure what was/wasn't eligible for reimbursement. A motion was made by Vice-Chair Dionne and seconded by Chair Zavotka to approve the Reserve Fund Transfer Request. The votes were as follows:

Loretta Dionne	Yes	Laurie Pike	Abstain
Paul McLatchy III	Yes	Wayne Zavotka	Yes

FY20-RFT-04: A request from the Park Commission for $263.53 to be transferred to the Park Operations and Maintenance Account (01-5-630-400). The park has had to purchase more cleaning supplies due to the pandemic and had approximately $900 worth of unforeseen vehicle repairs last fall. They tried to cover the expenses out of operations but were unable to absorb the full amount at year's end. A motion was made by Mr. McLatchy and seconded by Vice-Chair Dionne to approve the Reserve Fund Transfer Request. The votes were as follows:

Loretta Dionne	Yes	Laurie Pike	Abstain
Paul McLatchy III	Yes	Wayne Zavotka	Yes

Next Meeting: The committee will meet on Tuesday, August 4th at 6:00 P.M.

Adjourn: A motion was made by Ms. Pike and seconded by Vice-Chair Dionne to adjourn the meeting at 6:26 P.M. The votes were as follows:

Loretta Dionne	Yes	Laurie Pike	Yes
Paul McLatchy III	Yes	Wayne Zavotka	Yes

Respectfully Submitted,
Paul McLatchy III, Secretary

Approved: August 4, 2020

Paul McLatchy III, Secretary

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

Attachments:

- Line Item Transfers #05 - #07
- Reserve Fund Transfers #03 & #04

No. FY20 - LIT 07

REQUEST FOR LINE ITEM TRANSFER OF FUNDS

To: Select Board
Town of Rowe
Rowe, Massachusetts

Request is hereby made for the following transfer of funds, in accordance with the MGL Chapter 44, MUNICIPAL FINANCE, Section 33B, Transfer of Appropriations:

1. **Amount Requested:** $420.64

2. **Transfer From:** **Transfer To:**

Acct No.:	01-5-210-400	Acct No.:	01-5-210-000-23
Acct Name:	Police Dept. Operations	Acct Name:	Police Salaries- Police Officer Comp.

3. **Comments:**

Overspent due to accounting misunderstanding- amount will cover difference.

Julie Shippee (By Phone-PMB)
Officer or Department Head

Approved: _____ Date Approved:

_____

_____

Select Board

Finance Committee Concurrence: _____ _____
Date

Transfer Complete: _____ _____
Date

Rev. 07-17-17

No. FY20 - LIT 05

REQUEST FOR LINE ITEM TRANSFER OF FUNDS

To: Select Board
Town of Rowe
Rowe, Massachusetts

Request is hereby made for the following transfer of funds, in accordance with the MGL Chapter 44, MUNICIPAL FINANCE, Section 33B, Transfer of Appropriations:

1. **Amount Requested:** $11,469.46

2. **Transfer From:** **Transfer To:**

Acct No.:	01-5-422-400-69	Acct No.:	01-5-423-400
Acct Name:	DPW Operations – Vehicle Fuel	Acct Name:	Winter Roads

3. **Comments:**

Deficit spending for FY20. Using excess funds to cover rather than put on tax recap.

Officer or Department Head

Approved: _____ Date Approved:

_____

_____

Select Board

Finance Committee Concurrence: _____ _____
Date

Transfer Complete: _____ _____
Date

Rev. 07-17-17

No. FY20 - LIT 06

REQUEST FOR LINE ITEM TRANSFER OF FUNDS

To: Select Board
Town of Rowe
Rowe, Massachusetts

Request is hereby made for the following transfer of funds, in accordance with the MGL Chapter 44, MUNICIPAL FINANCE, Section 33B, Transfer of Appropriations:

1. **Amount Requested:** $0.84

2. **Transfer From:**

   Acct No.: 01-5-161-440

   Acct Name: Town Clerk Expenses

   Transfer To:

   Acct No.: 01-5-161-100

   Acct Name: Town Clerk Stipend

3. **Comments:**

   Was overpaid $0.84 in FY20, need a transfer to cover deficit.

Officer or Department Head

Approved: _____ Date Approved:

_____

_____

Select Board

Finance Committee Concurrence: _____ _____
Date

Transfer Complete: _____ _____
Date

Rev. 07-17-17

RFT FY20-03

REQUEST FOR TRANSFER FROM RESERVE FUND
(To be submitted in triplicate)

To: Finance Committee Town of Rowe, Massachusetts

Request is hereby made for the following transfer from the Reserve Fund in accordance with MGL c.40, §6:

1. **Amount Requested:** $ 327.65

2. **Transfer From:** **Transfer To:**

Acct No. 01-5-132-400 Acct No. 01-5-630-110-50

Acct Name: Reserve Fund Acct Name: Park Wages – Park Wages

3. **The amount requested will be used for** *(give specific purpose)*:

Covering deficit in wages account.

4. **This expenditure is extraordinary and/or unforeseen for the following reason(s):**

Covid-19 increased number of hours for staff with no extra funding.

Laurie Pike (By Phone - PM3)
Officer or Department Head

ACTION OF FINANCE COMMITTEE

Date of Meeting: _____ No. of Members Present _____

Transfer of $_____

Transfer Approved _____

Transfer Disapproved _____

_____
Chairman, Rowe Finance Committee

REQUEST MUST BE MADE AND TRANSFER APPROVED BY FINANCE COMMITTEE BEFORE ANY EXPENDITURE IN EXCESS OF APPROPRIATION IS INCURRED.

Transfer Complete: _____ _____
Town Accountant Date

RFT FY20-04

REQUEST FOR TRANSFER FROM RESERVE FUND

(To be submitted in triplicate)

To: Finance Committee Town of Rowe, Massachusetts

Request is hereby made for the following transfer from the Reserve Fund in accordance with MGL c.40, §6:

1. **Amount Requested:** $ 263.53

2. **Transfer From:** **Transfer To:**

Acct No.	01-5-132-400	Acct No.	01-5-630-400
Acct Name:	Reserve Fund	Acct Name:	Park Operations & Maint.

3. **The amount requested will be used for** *(give specific purpose)*:

   Covering deficit in operations account.

4. **This expenditure is extraordinary and/or unforeseen for the following reason(s):**

   Unexpected vehicle repairs in fall that were not budgeted for. Waited to see if the operations account could cover these expenses, but a small portion couldn't.

Laurie Pike (By Phone - PMB)
Officer or Department Head

ACTION OF FINANCE COMMITTEE

Date of Meeting: _____ No. of Members Present _____

Transfer of $_____

Transfer Approved _____

Transfer Disapproved _____

_____
Chairman, Rowe Finance Committee

REQUEST MUST BE MADE AND TRANSFER APPROVED BY FINANCE COMMITTEE BEFORE ANY EXPENDITURE IN EXCESS OF APPROPRIATION IS INCURRED.

Transfer Complete: _____ _____
Town Accountant Date