



## *Town of Adams Massachusetts 01220-2087*

### **FINANCE COMMITTEE**

TOWN HALL BUILDING  
8 PARK STREET

**Monday, March 11, 2024, 6:00pm**  
**Adams Free Library Annex Meeting Room**  
**92 Park Street, Adams MA**

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**CALL TO ORDER:** On the above date, the Finance Committee held a meeting at 6:00 PM at the Adams Free Library. Chairman Carrie Burnett opened the meeting. Present were Carrie Burnett, Chair; Jay Meczywor, Vice-Chair; Members, Robert Murray, Tim Burdick, David Lennon, Jeff King, Sarah Kline, Rachel Tomkowicz, and Carol Cushenette. Also present were Jay Green, Town Administrator; Bri Hantman, Recording Secretary; Crystal Wojcik, Town Finance Director; Christine Hoyt, Adams Board of Selectman Chairman. *Members Erin Mucci and Justin Duval were absent.*

### **APPROVAL OF MINUTES**

The October 29<sup>th</sup> Meeting Minutes were presented for approval. *Member Cushenette made a motion to approve the minutes. The motion was seconded by Member Burdick. The motion passed with eight votes in favor of the motion and one abstention from Member Tomkowicz.*

### **ELECTION OF OFFICERS**

*Member Kline made a motion to nominate Carrie Burnette as chair. The motion was seconded by Member King. Member Burnett did not accept the nomination. The motion was withdrawn.*

*Member Burdick made a motion to nominate Jay Meczywor as chair. The motion was seconded by Member Lennon. Vice-chair Meczywor accepted the nomination. The motion passed unanimously.*

*Member Cushenette made a motion to nominate Member Burdick as Vice-chair. Member King seconded the motion. Member Burdick accepted the nomination and stated that he is also happy for someone else to take the role. No other members stepped forward. The motion passed unanimously.*

### **FISCAL YEAR 2025 BUDGET OVERVIEW**

Town Administrator Green opened the conversation by stating that the Town is only able to add to this budget about \$365,000 this year based on Proposition 2 ½.

We are below that by about \$46,000. That considers fixed costs.

Member Tomkowicz asked if it would be appropriate to mention at Town Meeting what the ramifications of the budget will be. Member Tomkowicz and all members of the Finance Committee were encouraged to explain the budget and budgetary ramifications of additions to anyone who has question, including people at Town Meeting.

Finance Director Crystal Wojcik stated that there was an unexpected accounting system upgrade this year. This year the budget was made in Clear Gov.

Page 1 is personal services budget, \$7850,727 which is an increase of 8.45% over last year, largely because of increases to health insurance and collective bargaining budget.

Proposed operating expense is \$2,954,578, an increase of 2.95%. Capital Outlay is \$1,170,064. This is not the free cash number. Free Cash has not been certified yet.

Debt service is up nearly 50% because the new waste water treatment plant loan is coming online in the same year as the old loan is closing out.

Other amounts to be raised comes directly off of the Mass State Cherry Sheet. The allowance for Abatement and exemptions is \$150,000 consistent with past practices.

*Member Cushenette* requested the real percentages as they pertain to the pie chart of the Budget showing different expenditures.

One of our Payment In Lieu Of Taxes properties is no longer in a PILOT and is on now on the tax roll.

*Member Tomkowicz* asked what the miscellaneous nonrecurring receipts were in 2024.

The stabilization fund has a proposed appropriation of \$336,859. This is for the waste water treatment plant loan. This is a onetime use and one-time source of funding. While the reserve fund is slightly over 1million dollars, if all goes well, we will be back over 1 million next year even after this transfer.

Last year in the capital budget, \$160,000 was appropriated for unexpected expenditures with ongoing projects. We have been able to use that money this year to protect the reserve fund.

We have \$525,000 in storm recovery money that will be inserted into the budget.

We have been asked to spend \$25,000 to do geotechnical studies at the Greylock Glen. There is also a \$21,000 gap from the Coal and Grain Park Project. There was a deficit in the bids and then State HUD made it so that Program income funds cannot be used on the project, which was contrary to prior stipulations. These funds will be drawn from the Facilities Capital Reserve Fund. There is currently about \$30,000 left of that \$160,000 facilities capital fund.

The levy limit this year is \$14,005,676 with a proposed tax levy of \$13959,096 with a capacity of \$46,580.

Free Cash offset was back up to \$250,000, up from \$150,00 from last year.

This year there will be an increase to the average single-family tax bill of \$243.00, for an average single-family tax bill of \$4,056. The increase this year is less than last year.

*Member Burdick* asked if the idea of moving to a quarterly tax bill would need to be voted on via Town Meeting and also stated that it would be ideal if that came as a Finance Committee Recommendation.

There is a proposed Tax Rate of \$18.60. \$1.02 is the debt exclusion for the School. About \$2.20 of the tax rate is used to pay for the Waste Water Treatment Plant budget. Every other community charges a sewer user fee. Right now, in the Town of Adams that money is raised on the Tax rate. As long as we continue to fund the Waste Water Treatment Plant operation off of the tax rate, we are restricted by the amount of growth and repair potential. The money could be saved for capital expenses.

A single-family home, assessed at a higher value, will pay more for Waste Water than a multi-family house with six units that is assessed at a lower value, even though the multi-family home is using the water system more.

Moving to a sewer user fee will likely not impact the majority of folks. It also gives the consumers control over their own bills. The Town of Adams is one of only 2 or 3 municipalities in the state that continues to carry the waste water treatment plant on the tax rate.

*Member Cushenette* asked what the budget would be if the school budget was not increased by 1.2 million.

*Member Burnett* stated that Mark Abrahams might be able to provide that information at the upcoming Chapter 70 Spending Workshop.

Finance Director Crystal Wojcik presented her graph showing the amount budget for and what is spent, which shows that it is relatively tight. The Town budgets for what it needs without much excess/

Overall the personnel budget is going up roughly 3.6%

The DPW contracts will be renewed. The Town of Adams was paying people who were 25-year veterans of the department the same amount as other communities are paying at entry level. The wage increases will be the first wage overhaul that their pay-scale has had.

Other expenses included a health Insurance increased about 7%, an additional full-time laborer in the DPW, 12 months of the Greylock Glen Outdoor Center Superintendent of Buildings and Grounds salary, and increase in the pay rates for Seasonal Laborer Rate from \$15 to \$18, and additional costs to the clerk's office for the Presidential Election

All legal line items from various departments have been consolidated into a singular legal fund.

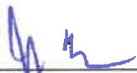
We are not defunding individual boards and commissions of the town. Board and commissions do not have their own budgets. They do not have budgetary control. Instead that money has been consolidated into line items within the Community Development Department budget.

#### **ADJOURNMENT**

*Member Murray made a motion to adjourn. The motion was seconded by Member Lennon. The motion passed unanimously. The meeting was adjourned at 7:56pm.*

**Respectfully Submitted,**

Bri Hantman, Recording Secretary



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**Jay Meczywor, Finance Committee Chair**