



Town of Adams Massachusetts 01220-2087

FINANCE COMMITTEE BOARD OF SELECTMEN

TOWN HALL BUILDING
8 PARK STREET

**Monday, March 20, 2023, 6:00 p.m.
Adams Free Library,
1st Floor Annex Meeting Room
92 Park Street, Adams Ma**

CALL TO ORDER: On the above date, the Finance Committee and Board of Selectmen held a Joint Meeting at 6:00 PM at the Adams Free Library. Chairperson of the Finance Committee Carrie Burnett opened the Meeting for the Finance Committee. Present from the finance committee were Chairperson Carrie Burnett; Vice-Chair Jay Meczywor, Members Carol Cushenette, Timothy Burdick, Justin Duval, Jay Nocher, Jeff King, Stephanie Melito, David Lennon, Rachel Tomkowicz, Erin Mucci, Carrie Burnett, and Sarah Kline. *Members Michele Butler, and Aimee Kupiec were absent.* Member David Lennon arrived at 6:05pm.

Chairman John Duval of the Adams Selectboard called the meeting to order simultaneously. Present from the Adams Board of Selectmen were Chairman John Duval, Vice-Chair Christine Hoyt and member Joe Nowak. Members Rick Blanchard and Howard Rosenberg were absent.

Also present were Jay Green, Town Administrator; Crystal Wojcik, Town Finance Director; Haley Meczywor, Town Clerk; Kelly Rice, Treasurer/ Collector; Paula Wheeler, Assessor; Bob Flynn, Adams Retirement Board, Holli Jayko, Adams Free Library Director; Tammy Daniels of iBerkshires, and Bri Hantman, Recording Secretary.

Approval of Minutes
No action taken

BUDGET WORKSHOP:

Town Finance Director, Crystal Wojcik offered follow up on questions posed by the Finance Committee at their meeting on March 16th.

GENERAL GOVERNMENT BUDGET:

Assessor's Office

Paula Wheeler, Town Assessor stated that the budgets stayed roughly the same. One of her staff went from part-time to full time, doing part time in the Assessor's office and part time in the department of Inspectional Services. Due to that change, there was a slight increase in expenses relating to personal benefits.

The money in the Assessor's budget right now will be able to cover the 5-year re-evaluation.

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In FY23, there were 10 requests for abatement. 2 were withdrawn, 3 were denied, and 5 were granted.

Chairman Duval asked what triggers the assessor to determine the assessed value of a building. Paula stated that the assessed value is usually determined by the sale price.

Paula stated that there have been a number of businesses that have sold above assessed value recently. Once a building come in for building permits, they trigger the need for reassessment.

Member Nowak expressed concern about a business that has not opened a store front that they own.

Tax Collector/ Treasurer

The staffing has not changed in the Treasurer's office. The operating budget is level funded. The change in personal is that the second person in that office, who has been a Financial Assistant II or Financial Assistant III. That position is shifting to Assistant Treasurer. This change in title allows for the second person in that office to take some additional classes and expand their responsibilities. This change in title benefits the employee.

Vice-Chair Hoyt asked if the educational line item should have been increase due to the increased educational needs for the second person in that office. *Kelly Rice, Treasurer/ Collector* explained that she is almost done with her necessary courses and when she finishes them, the Assistant Treasurer will begin her education.

The Town has a very high collection rate on all tax matters.

Our debt service is about 3.3% of our overall budget. It is a more than healthy debt service ratio. Other communities carry upwards of 5%.

Town Clerk

Finance Committee Vice-chair, Jay Meczywor, recused himself during the Town Clerk's presentation due to a conflict of interest.

Haley Meczywor, Town Clerk asked the room if they had any questions. Personal expenses are down slightly. The pervious employee had a family plan whereas the current employee has a single plan. The operating budget has not increased in 13 years. Postage has been added as a line item in the Clerk's office due to the increase in mail-in voting, and there will be two elections in this fiscal year.

EXECUTIVE BUDGET

Selectmen

Finance Committee Member Burdick asked why there was no money appropriated to the temporary line. Crystal Wojcik explained that this is an amount paid to a previous town administrator who is paid each year.

Board of Selectmen Member Nowak stated that he does not think that the stipend is fair. He believes he should be compensated more for his attendance at meetings.

Board of Selectmen Chairman Duval stated that the finance committee is welcome to study other communities and analyze potential.

Finance Committee Member Cushenette stated that she will take the action to see what other communities provide. Chairman Burnett stated that she will also work on the issue.

Member Nowak claimed only one staff member was laid off during COVID. Town Administrator Green stated that all clerical union personal were furloughed for about four months during the pandemic. Member Nowak also asked where the funds came from to send Town Staff to the MMA Conference. It was clarified that all staff who attended the conference used their own appropriate line items in their departmental budgets.

Town Administrator's Office

There are only two staff in the Town Administrator's office, but we added the line item of the Human Resources Director because it is a temporary position at this point in time.

Town Counsel expenses fall under General Town Counsel. Legal Services covers expenditures for services outside of Legal Services.

Town Counsel does not bill us per item, it is a flat rate that he collects each year.

FINANCE AND TECHNOLOGY

Finance and Technology

Operating expenses have increased significantly. There is a line item that will allow one member of the Finance Committee to travel to the Massachusetts Municipal Association meeting in January.

At the end of the year, Town Meeting will vote to transfer funds to the Reserve Fund.

Volunteer Insurance is paid for the Adams Forest Wardens in accordance with the McNamara Law.

Retirement

The retirement assessment is done by the state actuary. Every two years there is an actuarial evaluation done to assess how much money is needed to run the retirement system. The current funding schedule is a 7% increases a year.

Half of the assessment that is being paid by the Town right now is for those are returned because the Town's retirement was a pay as you go type of program.

Each year, the state gives an estimate of the funds needed and the town pays a percentage of the assessment based on the percentage of the pay for the town. By the year 2038, we will have caught up on paying debts from previous retirees and the assessment will drop by half.

Member Nowak asked for information about OPEB (Other Post Employment benefit). While this is not yet mandated by the state, it will likely be one day. When the retirement assessment drops, that money will need to go elsewhere, so likely that would go into OPEB.

Vice-Chair Hoyt stated that annually, when the Audit is presented to the town, there is a note that states it can't be a clean audit because there is no audit of the retirement system. Is there a plan to audit the retirement system? Legal counsel stated that an audit is not an acceptable use of retirement funds.

Vice-chair Hoyt asked about the possibility of splitting the cost with all bodies that are involved in the retirement system.

Chairman Burnett asked if the budget was inclusive of expenses and benefits.

Town Account's Department

Similar to title change that is happening in the Treasurer/ Collector's office, the Financial Assistant position is becoming an Assistant Town Accountant.

Education budget was increased to allow the position of Assistant Town Accountant to attend classes.

Vice-Chair Hoyt recused herself from the Property and Liability Insurance portion of the meeting as she serves on the MIIA Board.

MIIA is our cyber insurance company which is very important. Our technology director is working hard to undertake some projects regarding cyber security.

BRPC is going to come and assess our cyber security and make recommendations on how to better it. Our Community Development department is also in the process of creating a mock attack after we implement the changes suggested by BRPC. The technology Capital line item is from Spectrum. Those funds will be used to help us hire a telecommunications attorney to renegotiate the spectrum contract as well as ensure telecommunications at the Glen. The data mapping for ClearGov is done. Right now, Crystal is working on recreating the budget with Clear Gov. There have been some issues with ClearGov importing the history from Munis.

A motion to adjourn was made by Chairman Burnett. The motion was seconded by Member Kline. The motion passed unanimously. The Finance Committee adjourned at 7:49pm

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Respectfully Submitted by Bri Hantman, Recording Secretary.



Carrie Burnett, Chairperson