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FINANCE COMMITTEE

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CLERK

**FINANCE COMMITTEE MINUTES, 04/09/19, 6:30 p.m.  
ADAMS TOWN HALL, 1<sup>ST</sup> FLOOR BOARD OF SELECTMEN MEETING ROOM**

**CALL TO ORDER:** The meeting was called to order by Chairman Burdick at 6:30 p.m. Members Corrigan, Kleiner, Smigel, Demastrie, Foster, Tomkowicz, Cowie, Johnson, Lesure and Cushenette were present as well as Town Administrator Green, Board of Selectmen Chair Duval, Town Accountant Mary Beverly, Town Assessor MacDonald, Town Clerk Meczywor, Tax Collector/Treasurer Rice, Moderator Wilk, and Emergency Management Director Kleiner.

**APPROVAL OF MINUTES:** The Meeting Minutes for January 3, 2019 and February 13, 2019 were submitted for approval. *Motion made by Vice Chairman Cowie to approve the minutes for January 3, 2019, second by Member Corrigan. Abstention by Member Kleiner. Voted in favor were Members Corrigan, Parrott, Smigel, Demastrie, Foster, Lefebvre, Tomkowicz, Cowie, Johnson, and Lesure. Motion carried.* The Meeting Minutes for February 13, 2019 were submitted for approval. *Motion made by Vice Chairman Cowie to approve the minutes for January 3, 2019, second by Member Corrigan. Abstention by Member Kleiner. Voted in favor were Members Corrigan, Parrott, Smigel, Demastrie, Foster, Lefebvre, Tomkowicz, Cowie, Johnson, and Lesure. Motion carried.*

**NEW BUSINESS**

**FY2020 Budget Review:** *Vice Chairman Cowie* expressed displeasure at receiving the budget book on Monday for the Tuesday meeting. The Chairman of the Finance Committee and the Board of Selectmen Chair will work together for the next fiscal year budget. It was explained that the Board of Selectmen needs to see the information developed from the departments first before adjustments are made to create an improved budget. Once approved, it then goes to the Finance Committee. Finance Committee Members expressed concern about the changes proposed by the Adams Fire District and it was explained that there will be public meetings for people to attend to ask questions. It was clarified that the Town of Adams and the Adams Fire District are totally separate entities. Finance Committee Members suggested that since the Adams Fire District wants to raise their rates the Town Government should express their opinion publically about whether the Fire District should institute a full-time Fire Chief and staff member as the good of the Town of Adams is affected by this decision. Moderator Wilk inquired about the Finance Committee two years ago desiring to reduce numbers and working to change the Town Charter. It was noted that the Board of Selectmen can start the process to create a Charter Committee to be approved at Town Meeting and a formal request must come through the Chair of the Finance Committee. The Town Charter was last approved in 1984. Moderator Wilk requested that Finance Committee Chairman Burdick contact Town Counsel regarding this process. Board of Selectmen Chair Duval advised that the Budget Sub-Committee set a goal for the Town to limit the increase in taxes and the Town reviewed the goals and exceeded that request. Town Accountant Beverly gave an overview of the budget as well as the comparison from last year to this year. She reviewed the funding of the budget and explained that there are no numbers in from Local Aid yet.

Revenue sources for available funds were reviewed. Vice Chairman Cowie requested to receive a complete list of funds, including economic development funds, in the future. He noted that the meals tax is not on this budget. The Certified Free Cash was reviewed. It was explained that the Board of Selectmen voted to use \$250,000 to offset the tax rate, leaving \$608,831 to carry into Fiscal Year 2020. The formula for Free Cash was reviewed on the Massachusetts Department of Revenue website. An inquiry was made about how much money is outstanding in taxes and what steps the Tax Collector is making to get unpaid taxes. An explanation was given that there are a number of people in tax title and auctions. Revenues and expenditures were reviewed. The Levy limit and excess levy capacity were outlined. The current proposed rate is \$21.92 which will amount to an approximate \$95 tax increase with this budget proposal.

### **Finance & Technology**

#### **Employee/Retiree Benefits:**

**Personal Services: \$1,323,331.** An old Cost of Living claim for one person was reviewed, and it was noted that the claim for past due accounts last year declined. The cost of employee physicals was discussed and it was noted that the Town employs a number of Seasonal Laborers annually; Police physicals are \$600 each. It was noted that there is a huge spike in retirement, which is going to level off due to the number of employees reduced from full time to part time. Vice Chairman Cowie requested a listing of all town employees by age to plan ahead for finances. Town Counsel will be consulted on this to be sure it can be done. One Finance Committee Member expressed that the state needs to put new employees on a 401K to resolve this financial problem. Compensated absences were briefly discussed. ***Motion made by Member Johnson to RECOMMEND the Employee/Retiree Benefits budget in the amount of \$1,323,331 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.***

#### **Accountant:**

**Personal Services: \$156,270.** Workman's Compensation Insurance was noted as showing a large spike. It was explained that there were several very costly Workman's Compensation claims and the Town is getting surcharges. It was further clarified that each position has a different rate due to the nature of the job. Police Officers and DPW workers are at a higher rate than the Town Clerk. The Town is also rated on the claims. Unemployment was noted as having gone up due to a lot of claims in the two years but showed a steady rate through the whole budget and is based on a percentage of payroll, so it is different for every department. ***Motion made by Member Johnson to RECOMMEND the Accountant Personal Services budget in the amount of \$156,270 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.***

**Operating Expenses: \$38,685.** There was no discussion about this budget. ***Motion made by Member Johnson to RECOMMEND the Accountant Operating Expenses budget in the amount of \$38,685 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.***

#### **Technology:**

**Personal Services: \$6,663.** There was no discussion about this budget. ***Motion made by Vice Chairman Cowie to RECOMMEND the Technology Personal Services Budget in the amount of \$6,663 for approval, second by Member Tomkowicz. Vote: unanimous. Motion passed.***

**Operating Expenses: \$136,781.** Repairs and maintenance of computers were explained and will include the replacement of two mobile data terminal (MDT) computers in the cruisers. The two units are being replaced at \$6,500 each. Technology expenses are in one place in the budget.

***Motion made by Member Johnson to RECOMMEND the Technology Operating Expenses Budget in the amount of \$136,781 for approval, second by Member Tomkowicz. Vote: unanimous. Motion passed.***

**Capital Expenses: \$63,000.** This amount was explained as covering the replacement of servers, which are eight years old. A brief review was made regarding where the funds would be coming from. ***Motion made by Member Johnson to RECOMMEND the Technology Capital Expenses Budget in the amount of \$63,000 for approval, second by Member Tomkowicz. Vote: unanimous. Motion passed.***

**Property & Liability Insurance: \$178,750.** There were no questions about this budget line. ***Motion made by Member Johnson to RECOMMEND the Property & Liability Insurance budget in the amount of \$178,750 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.***

**Town Assessor:**

**Personal Services: \$133,913.** New growth was briefly discussed. The certified number was given as \$153,000 for 2018, and was mostly utilities, and gas stations. ***Motion made by Member Johnson to RECOMMEND the Town Assessor Personal Services Budget in the amount of \$133,913 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.***

**Operating Expenses: \$9,725.** The recertification and management consultant costs were explained. ***Motion made by Member Johnson to RECOMMEND the Town Assessor Operating Expenses budget line in the amount of \$9,725 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.***

**Capital Expenses: \$20,000.** It was explained that the state notified the Town Assessor that they would no longer be providing support for the assessing software and the Town has to find a new company. A lot of the work will be done in-house to defray costs. Discussion took place about the potential trend for assessments to go down in areas where the properties are not being kept up. A request was made to look at neighborhoods falling into disrepair to consider reducing assessments. If there is no new growth and assessments don't go up it will directly affect the budget. Brief discussion took place about the aging population making an impact. The last budget had six new homes and a new gas station, which is less growth than other communities. There are plans to improve the housing stock. ***Motion made by Vice Chairman Cowie to RECOMMEND the Town Assessor Capital Expenses line item in the amount of \$20,000 for approval, second by Member Tomkowicz. Vote: unanimous. Motion passed.***

**Treasurer:**

**Personal Services: \$124,889.** Vice Chairman Cowie requested the amount outstanding for unpaid taxes and for the percentage over the last five years to show how the Town is closing the gap. Treasurer Rice advised that the taxes are currently 98% collected and five years ago the rate of collection was 94%. It was confirmed that \$500,000 is uncollected. ***Motion made by Member Johnson to RECOMMEND the Treasurer Personal Services budget line item in the amount of \$124,889 for approval, second by Member Corrigan. Vote: unanimous. Motion passed.***

**Operating Expenses: \$34,365.** It was explained that the legal services funds are in a revolving fund now. ***Motion made by Member Johnson to RECOMMEND the Treasurer Operating Expenses budget line in the amount of \$34,365 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.***

**Debt Service: \$464,279.** \$64,000 of the bond for storm repairs interest is in debt service, and so far \$360,873 has been spent. A clarification was made on interest and fees. There was \$2.5 Million appropriated, and Senator Hinds is trying to this aid request into the April supplemental bill. *Motion made by Member Johnson to RECOMMEND the Debt Service budget line in the amount of \$464,279 for approval, second by Member Cowie. Vote: unanimous. Motion passed.*

**Town Clerk:**

**Personal Services \$136,089.** There were no questions about this budget line. *Motion made by Member Johnson to RECOMMEND the Town Clerk Personal Services budget line in the amount of \$136,089 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.*

**Operating Expenses: \$4,850.** It was noted that there will be two elections coming up. *Motion made by Member Johnson to RECOMMEND the Town Clerk Operating Expenses budget line in the amount of \$4,850 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.*

**Elections: \$25,300.** Town Clerk Meczywor noted that there was not a problem with the election machines but with the write-in campaign as the slot for that campaign was much smaller and clogged up. *Motion made by Vice Chairman Cowie to RECOMMEND the Town Clerk Elections budget line in the amount of \$23,500 for approval, second by Member Johnson. Vote: unanimous. Motion passed.*

**Registrations: \$2,004.** There were no questions regarding this budget line. *Motion made by Vice Chairman Cowie to RECOMMEND the Town Clerk Registrations budget line in the amount of \$2,004 for approval, second by Member Johnson. Vote: unanimous. Motion passed.*

**Codification: \$2,500.** There were no questions regarding this budget line. *Motion made by Vice Chairman Cowie to RECOMMEND the Town Clerk Codification budget line in the amount of \$2,500 for approval, second by Member Johnson. Vote: unanimous. Motion passed.*

*Member Kleiner recused herself from the Emergency Management and Forest Wardens budgets and left the table to join the audience.*

**Emergency Management:**

**Personal Services: \$2,105.** There were no questions regarding this budget line. *Motion made by Member Johnson to RECOMMEND the Emergency Management Personal Services budget line in the amount of \$2,105 for approval, second by Vice Chairman Cowie. Voted in favor were Chairman Burdick, Members Corrigan, Smigel, Demastrie, Foster, Tomkowicz, Cowie, Johnson, Lesure and Cushenette. Motion passed.*

**Operating Expenses: \$3,275.** \$1,100 in the budget was explained as travel, meals and conferences for necessary training. Communications equipment age was noted. Communication challenges and options were discussed. It was explained that the Town put together an Emergency Management team led by Emergency Management Director Kleiner and also developed an Emergency Management Plan after the flooding damage, which is close to being approved. *Motion made by Member Johnson to RECOMMEND the Emergency Management Operating Expenses budget line in the amount of \$3,275 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.*

### Forest Wardens:

**Personal Services: \$3,279.** There were no questions regarding this budget line. *Motion made by Member Johnson to RECOMMEND the Forest Wardens Personal Services budget line in the amount of \$3,279 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.*

**Operating Expenses: \$8,135.** A fluctuation in natural gas pricing was noted and also that the budget had been decreased for natural gas. A meter was broken and did not register, but has been replaced. It was emphasized that during a recent power outage that lasted over 24 hours on East Street required the Emergency Management Director to have the Visitors Center manned as a shelter. It was pointed out that the Town is fortunate to have this group. *Motion made by Member Johnson to RECOMMEND the Forest Wardens Operating Expenses budget line item in the amount of \$8,135 for approval, second by Vice Chairman Cowie. Voted in favor were Chairman Burdick, Members Smigel, Demastrie, Foster, Tomkowicz, Cowie, Johnson, Lesure and Cushenette. Voted in opposition was Member Corrigan. Motion passed.*

*Member Kleiner returned to the table and rejoined the meeting.*

### Veteran Services:

**Personal Services: \$16,500.** An inquiry was made regarding the attrition of veterans from about World War I and World War II. It was explained that there are also younger veterans. The regionalization to include five towns is why the amount is decreasing. North Adams gives a projected figure to the Town from the shared services agreement. Veterans Services locations were outlined. *Motion made by Member Johnson to RECOMMEND the Veterans Services Personal Services budget in the amount of \$16,500 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.*

**Operating Expenses: \$182,055.** There were no questions regarding this budget line. *Motion made by Vice Chairman Cowie to RECOMMEND the Veterans Services Operating Expenses budget line in the amount of \$182,055 for approval, second by Member Johnson. Vote: unanimous. Motion passed.*

**Memorial Day Remembrance: \$1,425.** There were no questions regarding this budget line. *Motion made by Vice Chairman Cowie to RECOMMEND the Memorial Day Remembrance budget line in the amount of \$1,425 for approval, second by Member Johnson. Vote: unanimous. Motion passed.*

### Executive

#### **Selectmen:**

**Personal Services: \$6,901.** There were no questions regarding this budget line. *Motion made by Member Johnson to RECOMMEND the Selectmen Personal Services budget line in the amount of \$6,901 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.*

**Operating Expenses: \$12,450.** There were no questions regarding this budget line. *Motion made by Member Johnson to RECOMMEND the Selectmen Operating Expenses Budget line in the amount of \$12,450 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.*



**Town Administrator:**

**Personal Services: \$169,438.** There were no questions regarding this budget line. *Motion made by Member Johnson to RECOMMEND the Town Administrator Personal Services budget line in the amount of \$169,438 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.*

**Operating Expenses: \$28,100.** Engineering funds are split between the DPW and Town Administrator's budget and can be used for buildings, the elevator, or streets. The decrease in legal services was explained as being saved by using the Town Counsel instead of outside counsel for union contracts. *Motion made by Member Johnson to RECOMMEND the Town Administrator Operating Expenses budget line in the amount of \$28,100 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.*

**Agricultural Fair Upgrades: \$5,000.** In the past the Agricultural Fair was a separate warrant article but now everything has a receipt for reimbursement and it is in the budget. Finance Committee Members expressed concern that this budget line seemed to segregate it and inquired whether it is because Bowe Field is leased. Discussion took place about whether this should be part of the fields maintenance budget. The Fair was noted as bringing in money, and this could be looked at more closely for next year. *Motion made by Member Johnson to RECOMMEND the Agricultural Fair Upgrades budget line in the amount of \$5,000 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.*

**Town Counsel:**

**Personal Services: \$44,121.** There were no questions regarding this budget line. *Motion made by Member Johnson to RECOMMEND the Town Counsel Personal Services budget line in the amount of \$44,121 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.*

**Moderator:**

**Personal Services: \$305.** There were no questions regarding this budget line. *Motion made by Member Johnson to RECOMMEND the Moderator Personal Services budget line in the amount of \$305 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.*

**Operating Expenses: \$205.** There were no questions regarding this budget line. *Motion made by Member Johnson to RECOMMEND the Moderator Operating Expenses budget line in the amount of \$205 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.*

**Finance Committee:**

**Personal Services: \$528.** There were no questions regarding this budget line. *Motion made by Member Johnson to RECOMMEND the Finance Committee Personal Services budget line in the amount of \$528 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.*

**Operating Expenses: \$1,930.** There were no questions regarding this budget line. *Motion made by Member Johnson to RECOMMEND the Finance Committee Operating Expenses budget line in the amount of \$1,930 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.*

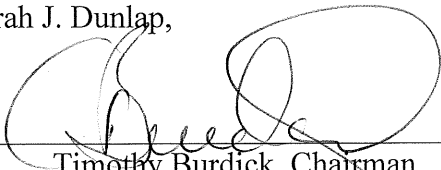
**Capital Expenses, Reserve Fund: \$175,000.** It was explained that only \$40,000 was used from the Reserve Fund this year and if nothing else is needed the rest will be put into the Stabilization Fund. Maintenance to the Hoosac Valley Elementary School was discussed and it was noted that there was money left unused from the appropriation that has been put into engineering to look at a list of building projects. It was explained that the School District is putting in funds as well and the Town and the District are working together to choose projects together. ***Motion made by Member Johnson to RECOMMEND the Finance Committee Capital Expenses budget line for the Reserve Fund in the amount of \$175,000 for approval, second by Member Tomkowicz. Vote: unanimous. Motion passed.***

**Town Report: \$2,100.** There were no questions regarding this budget line. ***Motion made by Member Johnson to RECOMMEND the Town Report budget line in the amount of \$2,100 for approval, second by Vice Chairman Cowie. Vote: unanimous. Motion passed.***

**Adjournment:** ***Motion made by Vice Chairman Cowie to adjourn the meeting, second by Member Tomkowicz. Vote: unanimous.***

*The meeting adjourned at 8:06 p.m.*

Respectfully Submitted by Deborah J. Dunlap,  
Recording Secretary



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Timothy Burdick, Chairman