

FINANCE COMMITTEE

MINUTES

MARCH 10, 2014

Regular meeting of the Finance Committee was held on Monday, March 10, 2014 at 7:30 p.m. in the Finance Committee Room, Town Hall with the following members present: J. Denneen, J. Burke, D. DiCenso, J. McDermott, M. Iwanowicz, L. Pitman, P. Hinton, D. Crowley, T. Williams, D. Bruce, A Healy. 7:50 p.m.-S. Lawson Absent were: C. Lane, J. Lowre and S. Ahmed. Also in attendance was Town Administrator M. Boynton, Finance Director M. Thompson, Town Accountant J. Cuneo and Fire Chief T. Bailey.

7:30 p.m. – Quorum being present, called to order by the Chairman L. Pitman.

May 5, 2014 Spring Annual Town Meeting

Board of Assessors – Present to discuss the Budget and articles' was Appraiser D. Flis, Board of Assessor Members: J. Fisher, and J. O'Connor.

J. Fisher spoke to no significant changes to this budget over previous years. They are in agreement with Town Administrator's numbers. Committee questioned the Overtime line item, this is for the clerical staff, if necessary, to meet certain deadlines in order to send out the tax bills. Full funding of one position was done last year, previously only funded one half. Equipment maintenance is mostly for software, fees for customer support and time clock. Meeting/conferences is for continued education credits that have to be maintained by the assessors, Certification is required every three years. They reviewed 820 permits from the Building Department, this adds value to the properties. They have to review and process the permits. Vision Appraisals is the firm that reviews and does the legwork and then Appraiser does the review. A big certification is done every three years and department does adjustments every year. Reinspection of the properties is done every 9 years. Under new growth, they need money for legal services for court cases at Appellate Tax Board with defending the values. Large cases might come out of the Town's legal budget. Most of the cases are with DOR. Town Administrator spoke to being comfortable with this budget, department doesn't spend the money if they don't need it.

MOTION MADE by J. Denneen, Seconded by J. Burke for Favorable Action on the Assessors' Budget in the amount of \$291,962, Motion Passed (11-0-0) (11 voting)
Unanimous

7:50 p.m. – Committee Member S. Lawson

Article 18 – Optional Additional Real Estate Exemptions

This article deals with exemptions for disabled veterans, blind, surviving spouse and elderly and residents on a limited income. Exemption is 50% of what is allowed, and proposes to maintain the 50% level for FY2015. This is currently allowed by law under Section 5 of Chapter 59 of MGL, project cost is \$76,000 and funding comes from Overlay Surplus.

MOTION MADE by J. Denneen, Seconded by D. DiCenso for Favorable Action on Article 18, Motion Passed (11-0-1) (S. Lawson abstained) (12 voting)

Article 19 – Business/Personal Property Recollection

\$36,500 being requested from Overlay Surplus for technical services of a consultant, appraisal firm and/or hiring temporary personnel, to assist the Board of Assessors in meeting certification standards by the DOR for the valuation of Business, Personal Property. Town has approximately 700 Personal Property Accounts of which 16 accounts are for utilities. Annual revenue is approximately \$2,400,000. Assessors set aside money each year for abatements. Overlay is specifically used by the Assessors. If money is declared surplus, it become available for other municipal purposes. \$400,000 that is set aside each year hasn't been increased in 12 to 15 years. \$16,700 is set aside for the Senior Work Off Program.

MOTION MADE by J. Denneen, Seconded by D. Crowley for Favorable Action on Article 19 in the amount of \$36,500 from Overlay, Motion Passed (12-0-0) (12 voting)

Economic Development, S. Mercandetti, Economic Development Coordinator

Requested amount is \$84,055, Salary line item of \$83,005 representing the majority of this budget. Expenses are for attendance at meetings, conferences and office supplies. Under Printing and & Copying, this line item is for a flyer at conferences. She helps businesses to set up or expand and coordinates meetings with appropriate town departments in order that they know what is needed and what permits are required. She meets with Planning Board, Building Inspector to discuss various zoning issues. She looks to rezone different parcels' of land to help expand the commercial base and then brings to town meeting. Projects that she is working on are the existing Cumberland Farms on Rte. 1A that is presently being rebuilt. As the Grant's Office she has applied for eight grants, Town has received four and is awaiting to hear on one. She also works with Chamber of Commerce and is doing an impact analysis for the downtown area. She had requested \$250 for a file cabinet, but the Town Administrator is not recommending it. He feels that there should be an extra one available.

MOTION MADE by J. Denneen, Seconded by S. Lawson for Favorable Action on the Community & Economic Development Budget in the amount of \$84,055, Motion Passed (12-0-0) (12 voting) Unanimous

Town Moderator – No funding being requested.

MOTION MADE by L. Pitman, Seconded by S. Lawson for -0- funding on the Town Moderator's Budget, Motion Passed (12-0-0) (12 voting)

Charter Review Committee – No funding being requested. There presently is no Charter Review Committee.

MOTION MADE by D. Crowley, Seconded by S. Lawson for -0- funding on the Charter Review Committee Budget, Motion Passed (12-0-0) (12 voting) Unanimous

Selectmen

Budget is basically level funded. Committee questioned the \$5750 for the Miscellaneous Line item, and this is for the annual software license and is for part of the whole Chart of Accounts that is presently being updated.

MOTION MADE by J. Denneen, Seconded by J. Burke for Favorable Action on the Selectmen's Budget in the amount of \$177,654, Motion Passed (11-0-1) (D. Bruce opposed) (12 voting)

Administration

Committee had questions on the Town Administrator's Salary. It is based on the employment market. Town Administrator's contract ends in 2017. Sick Leave Buy Back in the amount of \$8,500 if the Town Administrator was to leave. Purchasing Coordinate position is still vacant. J. Johnson, Assistant Town Administrator assumed the responsibilities for purchasing. Appraisal Line Item is for a potential property that is to be purchased. Travel In State is for the Assistant Town Administrator's vehicle.

MOTION MADE by J. Denneen, Seconded by J. Burke for Favorable Action on the Administration Budget in the amount of \$448,290, Motion Passed (12-0-0) (12 voting) Unanimous

Finance Committee

Committee discussed doing the Finance Committee Booklet/Recommendations electronically. This would require a Charter change. Some of the Town Meeting packets are set out electronically, have to sign up for it and available if requested. D. Crowley agreed to draft a letter to the Board of Selectmen to see if there was any interest in

pursuing this. There are many issues in the Town that should be considered by a review committee. Residents of the Town should make the changes Charter Review Commission changes the overall structure of the Town. There are many issues in the town that should be considered by a review committee.

MOTION MADE by J. Denneen, Seconded by J. Burke for Favorable Acton on the Finance Committee Budget in the amount of \$21,397, Motion Passed (12-0-0) (12 voting)

Reserve Fund

To date there have been no expenditures from the Reserve Fund. Town Administrator feels that the only budget that might have some problems is Legal. Snow and Ice deficit will be taken up at Town Meeting under Article 4. Police and Fire are presently o'kay. Present balance in the Reserve Fund is \$223,921.

MOTION MADE by J. Denneen, Seconded by D. Crowley for Favorable Action on the Reserve Fund in the amount of \$150,000, Motion Passed (12-0-0) (12 voting)
Unanimous

Legal Budget

Town Administrator spoke to big changes in the Legal Budget in the last six months, Town Counsel J. Frank retired, Attorney I. Quirk assumed some of the responsibility but they are now using more of a team effort. Selectmen have no interest in changing counsel at this time. They are extremely pleased with Kopelman and Paige, they have represented the town since 1980's. They only have municipal clients. Labor Counsel is broken out and they are except from bidding requirements. They have specialized attorneys.

Legal

MOTION MADE by J. Denneen, Seconded by J. Burke for Favorable Action on the Legal Budget in the amount of \$162,000, Motion Passed (L. Pitman opposed) (11 voting)

Snow & Ice Budget

Budget is presently in deficit \$79,000, don't anticipate many changes to this Held in case of any potential storms.

Town Report/Annual Audit.

\$40,000 being requested for annual audit as required by MGL, \$15,000 for Bi-Annual review for the OPEB Actuarial Review and Town Report of \$3500 required by MGL and Town Charter.

MOTION MADE by J. Denneen, Seconded by J. Burke for Favorable Action in the amount of \$58,500 Town Report/Annual Audits, Motion Passed (12-0-0) (12 voting)
Unanimous

Management letter will be available the end of the month, Purchase order system is tightening up the protocol. Town has 500 approved vendors.

Trust Fund

Budget of \$175. Committee is comprised of three residents and control a handful of trusts.

MOTION MADE by J. Denneen, Seconded by J. Burke for Favorable Action on the Trust Fund Budget in the amount of \$175, Motion Passed (12-0-0) (12 voting)
Unanimous

Adjourn:

MOTION MADE by J. Denneen, Seconded by D. DiCenso to adjourn at 9:25 p.m,
Motion Passed (12-0-0) (12 voting) Unanimous

Respectfully submitted,

Clare P. Abril
Clerk