Rowe Finance Committee
Joint Meeting with the Board of Selectmen
March 30, 2021
6:00 P.M. via Remote Participation

Finance Committee: Chair Wayne Zavotka, Vice-Chair Loretta Dionne, Christopher "Selmi" Hyytinen, Paul McLatchy III, Laurie Pike

Board of Selectmen: Chair Charles Sokol, Vice-Chair Joanne Semanie
Absent: Selectman Edward Silva

Audience of Citizens: Rosemary Gordon

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 Sokol called the Board of Selectmen meeting to order at 6:00 P.M., a quorum of the board present. Chair Zavotka called the Finance Committee meeting to order at 6:01 P.M., a quorum of the committee present.

Agenda: Chair Zavotka asked members of the Finance Committee to review the draft agenda. With no changes, it was approved as written. The purpose of this meeting was to try and approve the operating budget for FY22.

Minutes: The minutes of March 23rd were presented to both bodies. A motion was made by Mr. Hyytinen and seconded by Ms. Pike to approve the Finance Committee minutes as written. The votes were as follows:

Wayne Zavotka	Aye	Christopher Hyytinen	Aye
Loretta Dionne	Abstain	Paul McLatchy III	Aye
Laurie Pike	Aye		

Chair Sokol made a motion to approve the Selectmen's minutes as written, which was seconded by Vice-Chair Semanie. The votes were unanimous in favor:

Charles Sokol	Aye	Joanne Semanie	Aye

School Budget: Members reviewed the various school lines, but since the School Committee is still waiting on word from Mohawk regarding tuition rates, no action was taken on the school budget.

Town Clerk: Mr. McLatchy recused himself as he is the town clerk. A motion was made by Chair Zavotka to approve the Town Clerk's budget as submitted. The motion was seconded by Ms. Pike, and the votes were as follows:

Wayne Zavotka	Aye	Christopher Hyytinen	Aye
Loretta Dionne	Aye	Paul McLatchy III	Abstain
Laurie Pike	Aye		

A motion was made by Chair Sokol and seconded by Vice-Chair Semanie to concur with the Finance Committee's vote. The vote was unanimous in favor:

Charles Sokol	Aye	Joanne Semanie	Aye

Council on Aging: Mr. McLatchy made a motion to approve the Council on Aging budget as submitted. The motion was seconded by Ms. Pike. Ms. Pike asked whether the committee was still active, to which others replied that it was as far as they knew. On the motion to approve, the vote was unanimous in favor:

Wayne Zavotka	Aye	Christopher Hyytinen	Aye
Loretta Dionne	Aye	Paul McLatchy III	Aye
Laurie Pike	Aye		

A motion was made by Chair Sokol and seconded by Vice-Chair Semanie to concur with the Finance Committee's vote. The vote was unanimous in favor:

Charles Sokol	Aye	Joanne Semanie	Aye

Accountant: A motion was made by Mr. McLatchy and seconded by Chair Zavotka to approve the accountant budget as submitted. A question was raised about the appearance of a large increase in cost. Mr. McLatchy explained that there are two reasons for this. Rowe has a shared services agreement with Monroe to provide accounting services. For FY21, Rowe only budgeted its share of 60%. However, it should be budgeting the full amount and get reimbursed by Monroe. This will have no impact on taxes. The second reason is that the new(er) accountant was hired as a full-time employee and was brought on at a higher rate consistent with other town accountants, whereas the previous accountant had been underpaid for her services. On the motion to approve, the vote was unanimous in favor:

Wayne Zavotka	Aye	Christopher Hyytinen	Aye
Loretta Dionne	Aye	Paul McLatchy III	Aye
Laurie Pike	Aye		

A motion was made by Chair Sokol and seconded by Vice-Chair Semanie to concur with the Finance Committee's vote. The vote was unanimous in favor:

Charles Sokol	Aye	Joanne Semanie	Aye

Dam Maintenance/Repair: A motion was made by Chair Zavotka and seconded by Mr. McLatchy to approve the budget as submitted. The vote was unanimous in favor:

Wayne Zavotka	Aye	Christopher Hyytinen	Aye
Loretta Dionne	Aye	Paul McLatchy III	Aye
Laurie Pike	Aye		

A motion was made by Chair Sokol and seconded by Vice-Chair Semanie to concur with the Finance Committee's vote. The vote was unanimous in favor:

Charles Sokol	Aye	Joanne Semanie	Aye

Fire Department: A great deal of discussion ensued about the Fire Department's budget, particularly the $19,000 for shift work. A motion was made by Mr. McLatchy to approve the budget as submitted. No second was made, though this was likely due to continued discussion. Chair Sokol asked if one option would be to lower the amount to the portion that Rowe would be responsible for if a federal grant was obtained, to which the answer was yes. Ms. Pike suggested that perhaps it shouldn't be removed, but to explain to the chief that the Finance Committee is hesitant to approve it and see his response.

The subject of coverage was discussed. While there has been a claim by the fire department that coverage is lacking, several members discussed personal experiences demonstrating the opposite. It was also felt that since the ambulance arrangement with North Adams is a full-time service, first responder turnout won't impact the response rate of an ambulance.

Mr. Hyytinen suggested that perhaps this subject can be researched by a citizen safety committee alongside other topics, such as a fire district, but otherwise recused himself as he works for the fire department. Vice-Chair Dionne inquired as to whether it might be better to add it to the warrant but recommend against it. Mr. McLatchy answered that it was possible, but that it is the role of the Finance Committee to craft a budget for town meeting, and to "make the tough calls".

A motion was made by Chair Zavotka to amend the original motion to include striking the shift work line from the budget, leaving the rest of the budget approved. The motion was seconded by Mr. McLatchy and the votes were as follows:

Wayne Zavotka	Aye	Christopher Hyytinen	Abstain
Loretta Dionne	Aye	Paul McLatchy III	Aye
Laurie Pike	Aye		

Chair Zavotka will reach out to Chief Annear to let him know of the Finance Committee's decision. If he would still like to pursue this, the Board of Selectmen (if supported), could propose a separate article for this line.

A motion was made by Chair Sokol and seconded by Vice-Chair Semanie to concur with the Finance Committee's vote. The vote was unanimous in favor:

Charles Sokol	Aye	Joanne Semanie	Aye

Emergency Management: A motion was made by Chair Zavotka and seconded by Mr. McLatchy to approve the budget as submitted. The vote was unanimous in favor:

Wayne Zavotka	Aye	Christopher Hyytinen	Aye
Loretta Dionne	Aye	Paul McLatchy III	Aye
Laurie Pike	Aye		

A motion was made by Chair Sokol and seconded by Vice-Chair Semanie to concur with the Finance Committee's vote. The vote was unanimous in favor:

Charles Sokol	Aye	Joanne Semanie	Aye

Gracy House/Beautification: Members discussed the future of the Gracy House and when the town would make a decision on whether to renovate or demolish it. The Selectmen will need to come to a decision about what to present to the voters- the Finance Committee will only weigh in on the financial aspects of any decision. A motion was made by Chair Zavotka and seconded by Ms. Pike to approve the Gracy House/Beautification budgets as presented. The votes were as follows:

Wayne Zavotka	Aye	Christopher Hyytinen	Nay
Loretta Dionne	Aye	Paul McLatchy III	Nay
Laurie Pike	Aye		

A motion was made by Chair Sokol and seconded by Vice-Chair Semanie to concur with the Finance Committee's vote. The vote was unanimous in favor:

Charles Sokol	Aye	Joanne Semanie	Aye

Old Home Day & Fireworks: Members seemed to be in agreement that it was unlikely Old Home Day could be safely held in 2021 due to the pandemic. A motion was made by Mr. McLatchy to move fireworks to a special project from free cash so that the fund could be rolled over for a larger display in 2022. The motion was seconded by Mr. Hyytinen, and the votes were as follows:

Wayne Zavotka	Aye	Christopher Hyytinen	Aye
Loretta Dionne	Nay	Paul McLatchy III	Aye
Laurie Pike	Aye		

A motion was made by Chair Sokol and seconded by Vice-Chair Semanie to concur with the Finance Committee's vote. The vote was unanimous in favor:

Charles Sokol	Aye	Joanne Semanie	Aye

A motion was made by Mr. McLatchy and seconded by Mr. Hyytinen to not appropriate any funding to the Old Home Day Revolving Fund, as it was already nearing its limit due to a lack of event in 2020. The vote was unanimous in favor:

Wayne Zavotka	Aye	Christopher Hyytinen	Aye
Loretta Dionne	Aye	Paul McLatchy III	Aye
Laurie Pike	Aye		

A motion was made by Chair Sokol and seconded by Vice-Chair Semanie to concur with the Finance Committee's vote. The vote was unanimous in favor:

Charles Sokol	Aye	Joanne Semanie	Aye

Pensions and Insurance: Chair Zavotka made a motion to approve the pensions and insurance budget as presented. The motion was seconded by Mr. Hyytinen. Ms. Pike asked if the town could review the percentages, as the budget continues to raise, and feels the 85% the town pays is very generous. Ms. Pike and Mr. McLatchy were unable to vote on this as they receive town insurance. The votes were as follows:

Wayne Zavotka	Aye	Christopher Hyytinen	Aye
Loretta Dionne	Aye	Paul McLatchy III	Abstain
Laurie Pike	Abstain		

A motion was made by Chair Sokol and seconded by Vice-Chair Semanie to concur with the Finance Committee's vote. The vote was unanimous in favor:

Charles Sokol	Aye	Joanne Semanie	Aye

A motion was made by Ms. Pike to request the Board of Selectmen research how to make the benefits more sustainable long term, but withdrew her motion before it could receive a second.

Interest on Debt: A motion was made by Chair Zavotka and seconded by Mr. McLatchy to approve this line as presented. The vote was unanimous in favor:

Wayne Zavotka	Aye	Christopher Hyytinen	Aye
Loretta Dionne	Aye	Paul McLatchy III	Aye
Laurie Pike	Aye		

A motion was made by Chair Sokol and seconded by Vice-Chair Semanie to concur with the Finance Committee's vote. The vote was unanimous in favor:

Charles Sokol	Aye	Joanne Semanie	Aye

Special Projects: Members reviewed proposed special projects from free cash, eliminating some by consensus and agreeing to vote on one encompassing motion.

Yankee Road: Removed as the state funding should be adequate for repair.

Transfer Station Roof: Vice-Chair Semanie explained that the issues the Board of Health hoped to fix by building a new roof may be accomplished by changes in practices by the dump staff. This was removed.

Attic Staircase: No contractor has been able to give quotes on what it would cost to install a staircase leading up to the attic. This was removed.

Oil Tank Removal: This project should happen sooner than later. $20,000 was approved for the underground oil tank removal at the school.

Oil Removal: No number was proposed to remove the existing oil from the tanks, as there is a considerable amount that will need to be stabilized and moved to other locations in town.

Keyless Entry: This project for town hall was discussed as a possibility, but previous meetings indicated this could be removed for now.

Tree Removal: $9,500 was approved for tree removal at Pelham Lake Park.

Trail Assessment: $4,420 was approved for a trail assessment, which will be done as part of the Park's forest management plan.

Board of Assessor Consultant: $50,000 was approved for consulting expenses for the Assessors while they defend the town's assessments on utilities before the Appellate Tax Board.

North Cemetery Wall Repair: $3,600 was approved for repairs on a wall in the North Cemetery.

Equipment Rack: An equipment rack required by OSHA for the Fire Station was approved at $8,000.

Wilderness Rescue Equipment: A request for an "off-road" stretcher capable of carrying people out of the woods was approved for $4,500.

Outdoor Movie Equipment: A request was made by the Cultural Council to purchase a large outdoor movie setup for events like movies, lectures, etc. Members had concerns over the example provided, saying the screen was too large to fit in any building other than in the school gymnasium. Chair Sokol, who works in audio/video design, suggested that the cost of the projector may not be suitable for outdoors unless it's very dark out. Ms. Pike and Vice-Chair Semanie opined that this is a great idea, but the research is not yet complete. Mr. Hyytinen suggested seeing how existing equipment works and going from there. Members of both bodies agreed to remove this, but wanted to pursue this project in the coming year. Mr. McLatchy will reach out to Chair BJ Roche.

Departure: Vice-Chair Dionne disconnected from the meeting at 7:49.

Special Projects (Continued): Members continued the review.

Fireworks: $5,000 was approved for fireworks for Old Home Day 2022.

A motion was made by Mr. McLatchy and seconded by Mr. Hyytinen to approve projects totaling $105,020 out of free cash, pending no further requests. The vote was unanimous in favor:

Wayne Zavotka	Aye	Christopher Hyytinen	Aye
Paul McLatchy III	Aye	Laurie Pike	Aye

A motion was made by Chair Sokol and seconded by Vice-Chair Semanie to concur with the Finance Committee's vote. The vote was unanimous in favor:

Charles Sokol	Aye	Joanne Semanie	Aye

Capital Projects: A request was made to the fire chief to provide more information on the $300,000 that was requested for a utility vehicle for the department that would replace one of the larger vehicles. No full response has been received, though limited information was provided. He is still getting pricing. Chair Zavotka will follow up with the chief again. No other projects were requested from the Capital Stabilization Fund.

Next Meeting: Now that the operating budget is more-or-less finished, the two bodies will continue to meet on Tuesdays for at least the first two Tuesdays in April in order to meet the deadline for town meeting.

Adjourn: A motion was made by Chair Sokol and seconded by Vice-Chair Semanie to adjourn the Board of Selectmen at 8:04 P.M. The roll-call vote was unanimous in favor:

Charles Sokol	Aye	Joanne Semanie	Aye

Annual Report: Members reviewed the draft annual report written by Chair Zavotka. After making some minor changes, a motion was made and seconded to accept it as amended. The vote was unanimous in favor:

Wayne Zavotka	Aye	Christopher Hyytinen	Aye
Paul McLatchy III	Aye	Laurie Pike	Aye

Adjourn: A motion was made by Ms. Pike and seconded by Mr. Hyytinen to adjourn the meeting at 8:07 P.M. The roll-call vote was unanimous in favor:

Wayne Zavotka	Aye	Christopher Hyytinen	Aye
Paul McLatchy III	Aye	Laurie Pike	Aye

Respectfully Submitted,
Paul McLatchy III, Finance Committee Secretary

Approved: April 20, 2021

Paul McLatchy III, Secretary

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

Attachments:

- Agenda
- Master Budget List
- Draft Annual Finance Committee Report

Meeting Notice

Body: Rowe Finance Committee & Board of Selectmen

Dates: Tuesday, March 2, 2021 at 6:00 PM
Tuesday, March 9, 2021 at 6:00 PM
Tuesday, March 16, 2021 at 6:00 PM
Tuesday, March 23, 2021 at 6:00 PM
Tuesday, March 30, 2021 at 6:00 PM

Held via Remote Participation: (Same info for all dates)

URL: https://us02web.zoom.us/j/2880657034
Meeting ID: 288-065-7034
Phone: 312-626-6799

Agenda: (Same for All Dates)

1. Call to Order
2. Recognize Online Guests
3. Review Presented Budgets
4. Review Items for Annual Town Meeting Presentation
5. Financial Planning
6. Any Items of Necessary Business Raised in the Last 48 Hours
7. Audience of Citizens
8. Adjourn

Wayne Zavotka, Chairman
Rowe Finance Committee

Chuck Sokol, Chairman
Rowe Board of Selectmen

Posted at 11:30 AM on Thursday, February 25, 2021 by Paul McLatchy III

Warrant Line	GOVERNMENT	FY20 TOTAL	FY21 TOTAL	Requested FY22	Dollar +/-	% CHANGE	FC Approved
	GENERAL GOVERNMENT						
General Administration	General Administration	$ 15,000.00	$ 14,000.00	$ 14,000.00	$ -	0.00%	$ 14,000.00
	Town Officers Expenses	$ 1,000.00	$ 3,500.00	$ 3,500.00	$ -	0.00%	$ 3,500.00
	IT- Hardware/Software	$ 8,000.00	$ 6,000.00	$ 6,000.00	$ -	0.00%	$ 6,000.00
	IT - Consultant	$ 8,000.00	$ 18,792.00	$ 14,172.00	$ (4,620.00)	-24.58%	$ 14,172.00
	Townwide Notification- Blackboard Conr	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%	$ 1,000.00
	Municipal Ops & Maintenance	$ 14,000.00	$ 20,052.00	$ 19,000.00	$ (1,052.00)	-5.25%	$ 19,000.00
	TH Fuel Oil	$ 4,500.00	$ 4,300.00	$ 4,000.00	$ (300.00)	-6.98%	$ 4,000.00
	TH Electricity	$ 5,100.00	$ 4,200.00	$ 5,000.00	$ 800.00	19.05%	$ 5,000.00
	TH Elevator Maintenance	$ 3,000.00	$ 3,500.00	$ 3,500.00	$ -	0.00%	$ 3,500.00
	Bonding & Insurance	$ 54,209.00	$ 63,444.00	$ 65,030.00	$ 1,586.00	2.50%	$ 65,030.00
	Print Town Reports	$ 3,000.00	$ 1,000.00	$ 550.00	$ (450.00)	-45.00%	$ 550.00
Municipal Audit	Municipal Audit	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ -	0.00%	$ 8,000.00
Executive Secretary	Select Brd. Executive Secretary Wages	$ 48,037.00	$ 49,238.00	$ 50,469.00	$ 1,231.00	2.50%	$ 50,469.00
Admin. Asst. to the Boards	Admin Assistant to the Boards	$ 41,600.00	$ 42,640.00	$ 43,706.00	$ 1,066.00	2.50%	$ 43,706.00
Town Hall Custodian Wages	Muni Ctr Custodian Wages	$ 18,485.00	$ 18,948.00	$ 19,422.00	$ 474.00	2.50%	$ 19,422.00
Custodian Expenses	Custodian Expenses	$ 3,775.00	$ 3,775.00	$ 4,775.00	$ 1,000.00	26.49%	$ 4,775.00
Moderator Stipend	Moderator Stipend	$ 439.00	$ 439.00	$ 439.00	$ -	0.00%	$ 439.00
Selectboard Stipends	Selectmen Stipend	$ 5,928.00	$ 5,928.00	$ 5,928.00	$ -	0.00%	$ 5,928.00
Legal Expenses	Legal Expenses	$ 6,000.00	$ 8,000.00	$ 8,000.00	$ -	0.00%	$ 8,000.00
Tax Collector Stipend	Town Collector Wages	$ 8,320.00	$ 8,528.00	$ 8,528.00	$ -	0.00%	$ 8,528.00
Tax Collector Operations	Town Collection Operations	$ 9,186.00	$ 7,997.00	$ 7,997.00	$ -	0.00%	$ 7,997.00
Treasurer Stipend	Treasurers Wages	$ 21,240.00	$ 21,240.00	$ 28,397.00	$ 7,157.00	33.70%	$ 28,397.00
Treasurer Operations	Treasurers Operations	$ 10,590.00	$ 10,000.00	$ 10,000.00	$ -	0.00%	$ 10,000.00
Town Clerk Stipends	Town Clerk Stipend	$ 13,835.00	$ 13,835.00	$ 13,835.00	$ -	0.00%	$ 13,835.00
	Asst. Town Clerk Stipend		$ 1,200.00	$ 1,200.00	$ -	0.00%	$ 1,200.00
Town Clerk Operations	Town Clerk Ops	$ 1,500.00	$ 725.00	$ 685.00	$ (40.00)	-5.52%	$ 685.00
	Board of Registrars	$ 450.00	$ 400.00	$ 400.00	$ -	0.00%	$ 400.00
	Election/Registration	$ 2,725.00	$ 4,650.00	$ 1,225.00	$ (3,425.00)	-73.66%	$ 1,225.00
	Dues/Education		$ 650.00	$ 650.00	$ -	0.00%	$ 650.00
Conservation Commission	Conservation Commission Operations	$ 1,477.00	$ 1,600.00	$ 1,180.00	$ (420.00)	-26.25%	$ 1,180.00
Council on Aging	Council on Aging	$ 3,800.00	$ 3,800.00	$ 3,800.00	$ -	0.00%	$ 3,800.00
Goal Post Editor Wages	Goal Post Stipend	$ 6,000.00	$ 6,150.00	$ 6,304.00	$ 154.00	2.50%	$ 6,304.00
Goal Post Operations	Goal Post Operations	$ 6,000.00	$ 4,500.00	$ 3,000.00	$ (1,500.00)	-33.33%	$ 3,000.00
Veterans Services	Veterans' Administrative Operations	$ 2,695.00	$ 2,546.00	$ 4,769.00	$ 2,223.00	87.31%	$ 4,769.00
	Veterans Benefits	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%	$ 100.00
FRCOG Services	FRCOG Regional Service Assessment	$ 15,235.00	$ 15,469.00	$ 14,565.00	$ (904.00)	-5.84%	$ 14,565.00
	FRCOG Statutory Assessment	$ 908.00	$ 547.00	$ 847.00	$ 300.00	54.84%	$ 847.00
	FC Emergency Communications Systems	$ 1,390.00	$ 1,491.00	$ 1,491.00	$ -	0.00%	$ 1,491.00
	FRCOG Cooperative Purchase	$ 1,391.00	$ 1,391.00	$ 1,391.00	$ -	0.00%	$ 1,391.00
	FRCOG Reg. Emerg. Planning Committee	$ 150.00	$ 150.00	$ 150.00	$ -	0.00%	$ 150.00
	FCCIP Building Inspection Program	$ 4,500.00	$ 4,600.00	$ 4,600.00	$ -	0.00%	$ 4,600.00
Town Accountant Salary	Town Accountant	$ 18,119.00	$ 29,245.00	$ 44,373.00	$ 15,128.00	51.73%	$ 44,373.00
Town Accountant Expenses	Accounting Expenses	$ 2,075.00	$ 400.00	$ 400.00	$ -	0.00%	$ 400.00
	Software License		$ 3,572.00	$ 3,572.00	$ -	0.00%	$ 3,572.00
	Subtotal General Government	$ 380,759.00	$ 421,542.00	$ 439,950.00	$ 18,408.00	4.37%	$ 439,950.00
Assessors Stipends & Wages	Assessors Stipend	$ 5,354.00	$ 5,354.00	$ 5,354.00	$ -	0.00%	$ 5,354.00
	Assessors Clerk Wages	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	0.00%	$ 12,000.00
Assessors Operations	Assessors Operations	$ 9,600.00	$ 9,600.00	$ 9,900.00	$ 300.00	3.13%	$ 9,900.00
	Yankee/Balance of Town Reval	$ 3,600.00					
	Hydro Facilities	$ 14,000.00					
	Utility Transmission & Distribution/ROW	$ 5,000.00					
Assessors Reval/Annual Updates	Assessors Reval/Annual Updates		$ 22,600.00	$ 22,600.00	$ -	0.00%	$ 22,600.00
	Subtotal Assessors	$ 49,554.00	$ 49,554.00	$ 49,854.00	$ 300.00	0.61%	$ 49,854.00
Planning Board Operations	Planning Board Operations	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%	$ 2,000.00
Planning Board Consulting/Legal	Planning Bd. Consulting and Legal	$ 5,000.00	$ 5,000.00	$ 10,000.00	$ 5,000.00	100.00%	$ 5,000.00
	Planning Board Stipend	$ -	$ -	$ 5,000.00	$ 5,000.00	New Spending	$ -
	Planning Board Goal Post Ops						
	Subtotal	$ 7,000.00	$ 7,000.00	$ 17,000.00	$ 10,000.00	142.86%	$ 7,000.00
	TOTAL GENERAL GOVERNMENT	**$ 437,313.00**	**$ 478,096.00**	**$ 506,804.00**	**$ 28,708.00**	**6.00%**	**$ 496,804.00**
	FINANCE COMMITTEE						
Reserve Fund	Reserve Fund	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0.00%	$ 20,000.00
	TOTAL FINANCE COMMITTEE	**$ 20,000.00**	**$ 20,000.00**	**$ 20,000.00**	**$ -**	**0.00%**	**$ 20,000.00**
	PUBLIC WORKS & FACILITIES WAGES						
DPW Salary and Wages	DPW - Superintendent Salary	$ 77,056.00	$ 78,983.00	$ 80,958.00	$ 1,975.00	2.50%	$ 80,958.00
	DPW - Highway Wages	$ 201,856.00	$ 206,902.00	$ 212,075.00	$ 5,173.00	2.50%	$ 212,075.00
	Summer ~~Youth~~ Employment	$ 28,000.00	$ -	$ 3,000.00	$ 3,000.00	New Spending	$ 3,000.00
DPW Operations	DPW - Operations & Maintenance	$ 31,761.00	$ 31,761.00	$ 31,761.00	$ -	0.00%	$ 31,761.00
	Summer Youth Operations	$ 1,500.00	$ 1,500.00	$ -	$ (1,500.00)	Removed	$ -
	DPW - Heating - Pellet Fuel	$ 6,500.00	$ 6,500.00	$ 6,500.00	$ -	0.00%	$ 6,500.00
	DPW - Electricity	$ 230.00	$ -	$ -	$ -	0.00%	$ -
	DPW - Fuel Town Vehicles	$ 44,957.00	$ 44,957.00	$ 44,957.00	$ -	0.00%	$ 44,957.00

	DPW - Road Surface Maintenance	$	83,640.00	$	83,640.00	$	90,000.00	$	6,360.00	7.60%	$	90,000.00
	DPW - Annual DPW Projects	$	41,820.00	$	41,820.00	$	41,820.00	$	-	0.00%	$	41,820.00
Roadside Mowing & other work	DPW - Roadside Work			$	15,000.00	$	5,000.00	$	(10,000.00)	-66.67%	$	5,000.00
Winter Roads	DPW - Snow & Ice (Winter Roads)	$	68,612.00	$	68,612.00	$	68,612.00	$	-	0.00%	$	68,612.00
	Subtotal DPW	$	585,932.00	$	579,675.00	$	584,683.00	$	5,008.00	0.86%	$	584,683.00
Street Lighting	Street Lighting	$	5,500.00	$	5,500.00	$	5,500.00	$	-	0.00%	$	5,500.00
Municipal Light Plant	Municipal Light Plant Operations	$	1,000.00	$	1,000.00	$	1,000.00	$	-	0.00%	$	1,000.00
	Municipal Light Plant Manager Stip.	$	6,800.00	$	6,800.00	$	6,800.00	$	-	0.00%	$	6,800.00
Dam Maintenance/Repair	Dam Maintenance/Repair	$	1,200.00	$	1,200.00	$	1,200.00	$	-	0.00%	$	1,200.00
	Subtotal Other Public Works	$	14,500.00	$	14,500.00	$	14,500.00	$	-	0.00%	$	14,500.00
Cemetery	Cemetery Maintenance/Repair	$	15,000.00	$	15,000.00	$	15,000.00	$	-	0.00%	$	15,000.00
	Subtotal Cemetery	$	15,000.00	$	15,000.00	$	15,000.00	$	-	0.00%	$	15,000.00
	TOTAL PUBLIC WORKS	**$**	**615,432.00**	**$**	**609,175.00**	**$**	**614,183.00**	**$**	**5,008.00**	**0.82%**	**$**	**614,183.00**
	PUBLIC SAFETY											
Police Salaries	Police Chief	$	24,903.00	$	25,526.00	$	26,164.00	$	638.00	2.50%	$	26,164.00
	Police Officers Wages	$	27,682.00	$	28,374.00	$	29,083.00	$	709.00	2.50%	$	29,083.00
	Constable Stipend	$	549.00	$	549.00	$	549.00	$	-	0.00%	$	549.00
	Police Old Home Day Presence	$	500.00	$	500.00	$	500.00	$	-	0.00%	$	500.00
Police Operations	Police Dept. Operations	$	9,450.00	$	10,300.00	$	10,700.00	$	400.00	3.88%	$	10,200.00
	Police Officer Training					$	20,087.00			New Spending	$	1,600.00
	Subtotal Police	$	63,084.00	$	65,249.00	$	87,083.00	$	21,834.00	33.46%	$	68,096.00
Fire Dept. Stipends	Fire Chief Stipend	$	10,000.00	$	10,250.00	$	10,507.00	$	257.00	2.51%	$	10,507.00
	Fire Dept/EMS Personnel Payroll	$	24,000.00	$	24,600.00	$	25,215.00	$	615.00	2.50%	$	25,215.00
	Fire Dept Admin Asst./Deputy Chief											
Fire Dept. Shift Work	~~Fire Dept. Shift Work~~			$	19,000.00	$	19,000.00	$	-	0.00%	$	-
Fire Department Gen. Ops.	Fire Dept. General Operations	$	26,307.00	$	27,450.00	$	28,752.00	$	1,302.00	4.74%	$	28,752.00
	Fire Department Shared Chief Vehicle	$	5,500.00	$	5,500.00	$	5,500.00	$	-	0.00%	$	5,500.00
	Fire Heating Oil	$	4,440.00	$	4,440.00	$	4,440.00	$	-	0.00%	$	4,440.00
	Fire Electricity	$	1,560.00	$	1,800.00	$	2,200.00	$	400.00	22.22%	$	2,200.00
	Emergency Medical Equipment	$	2,221.00	$	2,500.00	$	2,500.00	$	-	0.00%	$	2,500.00
	Subtotal	$	74,028.00	$	95,540.00	$	98,114.00	$	2,574.00	2.69%	$	79,114.00
Emergency Management Dir.	Emergency Management Director	$	3,864.00	$	3,864.00	$	3,864.00	$	-	0.00%	$	3,864.00
Emergency Management Ops.	Emergency Management Operations	$	1,000.00	$	1,000.00	$	1,000.00	$	-	0.00%	$	1,000.00
Generator Maintenance	Generator Maintenance	$	3,000.00	$	3,500.00	$	3,500.00	$	-	0.00%	$	3,500.00
	Subtotal Emergency Management	$	7,864.00	$	8,364.00	$	8,364.00	$	-	0.00%	$	8,364.00
Animal Control Stipends	Animal Control Officer	$	649.00	$	649.00	$	649.00	$	-	0.00%	$	649.00
	Animal Control Officer Relief	$	508.00	$	508.00	$	508.00	$	-	0.00%	$	508.00
Regional Dog Kennel	Reg. Dog Control Adoption Ctr. Members	$	350.00	$	350.00	$	350.00	$	-	0.00%	$	350.00
Animal Inspector	Animal Inspector	$	532.00	$	532.00	$	532.00	$	-	0.00%	$	532.00
	Subtotal	$	2,039.00	$	2,039.00	$	2,039.00	$	-	0.00%	$	2,039.00
	TOTAL PUBLIC SAFETY	**$**	**147,015.00**	**$**	**171,192.00**	**$**	**195,600.00**	**$**	**24,408.00**	**14.26%**	**$**	**157,613.00**
	HEALTH & SANITATION											
Health Dept. Stipends/Wages	Transfer Station Attendants Wages	$	17,542.00	$	17,980.00	$	17,980.00	$	-	0.00%	$	17,980.00
	Snow Removal Hours			$	500.00	$	500.00	$	-	0.00%	$	500.00
	BOH Stipends	$	4,938.00	$	4,938.00	$	4,938.00	$	-	0.00%	$	4,938.00
	BOH Clerk Wages	$	7,775.00	$	7,969.00	$	8,168.00	$	199.00	2.50%	$	8,168.00
	FRCOG Health Agent Assessment	$	5,103.00	$	5,205.00	$	6,246.00	$	1,041.00	20.00%	$	6,246.00
	Town Nurse Wages	$	47,707.00	$	48,900.00	$	44,000.00	$	(4,900.00)	-10.02%	$	44,000.00
	Physician's Stipend	$	500.00	$	500.00	$	500.00	$	-	0.00%	$	500.00
Board of Health Operations	Hazardous Waste Collection	$	500.00	$	500.00	$	500.00	$	-	0.00%	$	500.00
	Refuse Garden Operation	$	30,500.00	$	31,500.00	$	31,500.00	$	-	0.00%	$	31,500.00
	FCSWMD Assessment	$	4,786.00	$	5,205.00	$	8,195.00	$	2,990.00	57.44%	$	8,195.00
	BOH Operations	$	13,500.00	$	13,500.00	$	13,500.00	$	-	0.00%	$	13,500.00
	Mosquito Control District			$	5,000.00	$	5,000.00	$	-	0.00%	$	5,000.00
	Health Services Operations	$	7,390.00	$	7,390.00	$	7,390.00	$	-	0.00%	$	7,390.00
	TOTAL HEALTH & SANITATION	**$**	**140,241.00**	**$**	**149,087.00**	**$**	**148,417.00**	**$**	**(670.00)**	**-0.45%**	**$**	**148,417.00**
	EDUCATION											
School Committee Stipend	School Committee Stipend	$	4,564.00	$	4,564.00	$	4,564.00	$	-	0.00%	$	4,564.00
	Subtotal	$	4,564.00	$	4,564.00	$	4,564.00	$	-	0.00%	$	4,564.00
Rowe School, Pre-K-6	Rowe School - K-6	$	1,056,637.00	$	864,894.00	$	974,589.00	$	109,695.00	12.68%	$	974,589.00
	NBSU Central Office Budget (Rowe Share	$	95,352.00	$	95,133.00	$	135,730.00	$	40,597.00	42.67%	$	135,730.00
	Rowe K-6 Transportation	$	58,494.00	$	60,235.00	$	36,208.00	$	(24,027.00)	-39.89%	$	36,208.00
	Subtotal	$	1,210,483.00	$	1,020,262.00	$	1,146,527.00	$	126,265.00	12.38%	$	1,146,527.00
Schools 7-12	Mohawk and Late Buses	$	58,494.00	$	70,308.00	$	36,208.00	$	(34,100.00)	-48.50%	$	36,208.00
	Late Buses	$	15,450.00	$	17,981.00	$	18,520.00	$	539.00	3.00%	$	18,520.00

	Mohawk Tuitions	$ 403,000.00	$ 406,791.00	$ 310,125.00	$ (96,666.00)	-23.76%	$ 310,125.00
	FC Tech School Tuitions	$ 38,400.00	$ 57,595.00	$ 138,600.00	$ 81,005.00	140.65%	$ 138,600.00
	Subtotal	$ 515,344.00	$ 552,675.00	$ 503,453.00	$ (49,222.00)	-8.91%	$ 503,453.00
	TOTAL EDUCATION	**$ 1,730,391.00**	**$ 1,577,501.00**	**$ 1,654,544.00**	**$ 77,043.00**	**4.88%**	**$ 1,654,544.00**
	LIBRARY						
Library Salaries & Wages	Library Director Wages	$ 23,411.00	$ 23,997.00	$ 24,597.00	$ 600.00	2.50%	$ 24,597.00
	Library Staff Wages	$ 18,476.00	$ 18,905.00	$ 19,378.00	$ 473.00	2.50%	$ 19,378.00
Library Operations	Library Operations	$ 21,378.00	$ 23,535.00	$ 23,201.00	$ (334.00)	-1.42%	$ 23,201.00
	Library - Heating Oil	$ 1,300.00	$ 1,000.00	$ 1,200.00	$ 200.00	20.00%	$ 1,200.00
	Library - Electricity	$ 2,800.00	$ 2,800.00	$ 2,800.00	$ -	0.00%	$ 2,800.00
	Library CWMARS Mini-net Membership	$ 3,000.00	$ 988.00	$ 949.00	$ (39.00)	-3.95%	$ 949.00
	TOTAL LIBRARY	**$ 70,365.00**	**$ 71,225.00**	**$ 72,125.00**	**$ 900.00**	**1.26%**	**$ 72,125.00**
	PARK						
Park Wages	Park Manager Salary	$ 49,134.00	$ 50,361.00	$ 51,620.00	$ 1,259.00	2.50%	$ 51,620.00
	Park Wages	$ 43,320.00	$ 44,824.00	$ 65,488.00	$ 20,664.00	46.10%	$ 65,488.00
Park Operations	Park Operations	$ 22,000.00	$ 19,700.00	$ 23,500.00	$ 3,800.00	19.29%	$ 23,500.00
	TOTAL PARK	**$ 114,454.00**	**$ 114,885.00**	**$ 140,608.00**	**$ 25,723.00**	**22.39%**	**$ 140,608.00**
	GRACY HOUSE						
Gracy House Operations	Gracy House Operations	$ 4,500.00	$ 1,000.00	$ 1,000.00	$ -	0.00%	$ 1,000.00
	Gracy House Materials/Supplies						
Beautification	Beautification	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%	$ 500.00
	TOTAL CULTURE	**$ 5,000.00**	**$ 1,500.00**	**$ 1,500.00**	**$ -**	**0.00%**	**$ 1,500.00**
	OLD HOME DAY FIREWORKS						
Old Home Day Fireworks	Old Home Day Fireworks	$ 5,000.00	$ -	$ -	$ -	0.00%	$ -
	TOTAL OLD HOME DAY FIREWORKS	**$ 5,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**
	OLD HOME DAY						
Old Home Day Revolving Fund	Old Home Day	$ 2,000.00	$ -	$ -	$ -	0.00%	$ -
	TOTAL OLD HOME DAY	**$ 2,000.00**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**
	PENSIONS & INSURANCE						
Franklin County Retirement	Franklin Regional Retirement	$ 144,357.00	$ 140,839.00	$ 151,240.00	$ 10,401.00	7.39%	$ 151,240.00
Unemployment Insurance	Unemployment Insurance	$ 1,000.00	$ 20,000.00	$ 20,000.00	$ -	0.00%	$ 20,000.00
Group Health/Dental/Life Ins.	Group Medical/Medicare Insurance	$ 621,565.00	$ 634,000.00	$ 655,000.00	$ 21,000.00	3.31%	$ 655,000.00
FICA/Medicare Tax	FICA/Medicare Tax - Town Share	$ 55,000.00	$ 43,000.00	$ 27,000.00	$ (16,000.00)	-37.21%	$ 27,000.00
	TOTAL PENSIONS & INSURANCE	**$ 821,922.00**	**$ 837,839.00**	**$ 853,240.00**	**$ 15,401.00**	**1.84%**	**$ 853,240.00**
	DEBT						
Interest on Debt	Interest on Indebtedness (Broadband)	$ 12,167.00	$ 7,190.00	$ 2,150.00	$ (5,040.00)	-70.10%	$ 2,150.00
Debt Principal							$ 100,000.00
	TOTAL DEBT	**$ 12,167.00**	**$ 7,190.00**	**$ 2,150.00**	**$ (5,040.00)**	**-70.10%**	**$ 102,150.00**
	Note - the grand total automatically adds up all lines that start with the word "TOTAL"						
	Grand Total Budget	**$ 4,121,300.00**	**$ 4,037,690.00**	**$ 4,209,171.00**	**$ 171,481.00**	**4.25%**	**$ 4,261,184.00**
							-24300
							$ 4,236,884.00
							$ 199,194.00
							4.93%
	PROJECTS From FREE CASH		FinCom App'd				
	~~Attic Staircase~~	~~TBD~~					
	Oil Tank Removal from School	$ 19,953.00	$ 20,000.00				
	Oil Tank Replacement & oil removal	TBD					
	~~Keyless Security System at TH~~	~~$ 9,980.00~~					
	Tree Removal - Pelham Lake Park	$ 9,500.00	$ 9,500.00				
	Trail Assessment	$ 4,420.00	$ 4,420.00				
	Consultant/Legal Support	$ 50,000.00	$ 50,000.00				
	Repair North Cemetery Wall	$ 3,600.00	$ 3,600.00				
	Rack for Equipment	$ 8,000.00	$ 8,000.00				
	Wilderness Rescue Equipment	$ 4,500.00	$ 4,500.00				
	~~Outdoor Screen/TV Equipment~~	~~$ 6,000.00~~	$ -		$ -	0.00%	
	Fireworks (CY2022)	$ 5,000.00	$ 5,000.00		$ (5,000.00)	Removed	
	Total Free Cash Projects	**$ 120,953.00**	**$ 105,020.00**	**$ -**	**$ (105,020.00)**	**Removed**	
	CAPITAL STABILIZATION						
	Lil' Fire Engine that Could	$ 300,000.00					

2021 Finance Committee Report

The finance committee serves in an advisory role in all matters of financial commitments to town meetings, Select Board, and elected officials. This role is exercised with due diligence and attentiveness to the broad scope of Rowe's financial strength.

Among its accomplishments and processes were:

1. Were very fortunate to have a veteran and faithful committee made up of Loretta Dionne, Christopher Hyytinen, Paul McLatchy III, Laurie Pike and Wayne Zavotka.
2. Approved Line Item Transfers and Reserve Fund Transfers throughout the fiscal year
3. Sponsored an All Committee/Board night in November to begin the budget process.
4. Met with Select Board throughout the year to serve as consultant in matters impacting town financial decisions.
5. Worked as lead toward the development of the omnibus budget presented to the 2021 Annual Town Meeting. We worked in cooperation with the Select Board in receiving budget requests and ultimately recommendations.
6. Developed a new capital improvement plan titled CRRP (Capital Repair and Replacement Program).
7. Continue to develop a long-term Highway development plan.

Respectfully submitted,
Wayne Zavotka, Chair Loretta Dionne, Vice-Chair Paul McLatchy III, Secretary Christopher Hyytinen Laurie Pike