

Dan Yarumian, Vice Chair Shelly Brooks Don Marean Janet Gilmore Joseph Ponzetti

# MINUTES OF FINANCE COMMITTEE MEETING 13 February 2024

**Present:** Joseph Ponzetti, Chair; Shelly Brooks, Vice Chair; Don Marean, Daniel Yarumian, Janet Gilmore

**Other Attendees:** Select Board members- Roger Hicks, Mary Hoffman; Fire & Rescue Chief Christopher Young, Broadcasting Team- Ken Knudsen, Tiffany Dean.

**Call to Order:** A quorum being present, the meeting was called to order at 6:00PM. Roll call was completed.

**Review of Minutes:** Motion was made for minutes for the meeting on 6 February 2024 to be approved by Marean with a second by Brooks. Motion carried by a vote of 5-0-0.

# **Unfinished Business:**

1. Review of the Ordinance "Disposal Tax Acquired Property Amended 2021"

a. Waiting for legal review. Motion made by Marean to table the item; seconded by Brooks. Carried by a vote of 5-0-0.

- 2. Review of Partners Bank's Handling of Accounts by Hicks.
  - a. Reviewed that the Town has a total of three accounts.

b. Two are SWEEP accounts that are managed through several banks so that no more than \$250,000 is held in any bank. Interest is earned on all the accounts.

c. The third account is less than \$250,000 and held at one bank to use for the day-to-day activities.

- d. All are insured through FDIC at 100%.
- e. Bothe the General Fund and TIF accounts are handled this way.

f. Ponzetti asked what the terms for the CDs were. Hicks replied that none of the money is in CDs since the interest that is provided is greater than what the CDs would provide.

g. Hoffman will verify the interest rate which we think is around 5%.



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3. Review of ECO-Maine by Hoffman.

a. Have sent ECO-Maine an e-mail asking them what the benefits and advantages are for having an account through ECO-Maine. No response. Will follow-up with a phone call next week.

### New Business:

Ponzetti reviewed that the way the meetings had been run was not in compliance with Roberts Rules of Business. He reviewed that the following would be the procedure for the review of each budget:

- 1. Individual would present the budget.
- 2. Motion would be made and seconded about the budget.
- 3. Discussion held by the committee.
- 4. Vote on the motion.

## **Review of Budgets:**

1. 0300 Fire Department \$1,319,981

Chief Young presented the Fire Department Budget for \$1,319.981. Stated that most of the increase was due to the 4% raise in salaries approved by the Select Board. Many of the budget lines were increased or decreased based on usage over the past years. 0012: postage was increased because of the increase in usage of the ambulance and need to send out required surveys. His staffing numbers will be increasing by 13 more hours a day to increase the on-duty staff to 3 for the 24-hour period and to increase the administrative assistant by 16 hours a day to a total of 40 hours a week to do community outreach. Specific subaccount increases noted were 0110: to cover replaced pads and equipment for all the AEDs around Town; 0122: to cover need to replace aging equipment; 0137: to flow test the new truck due to the increased pump size. Specific mention of 0115 EMA which is listed as 0 since the 5,000 in that account will be carried forward to utilize if needed and replenished at a future budget cycle.

Motion made by Brooks with a second by Marean to approve the Fire Department Budget of \$1,319,981.

Discussion: Ponzetti asked about how much money was generated by Ambulance calls. Young responded that about \$220,000 was generated by Medical Billing. Hicks said that



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that is reflected on the anticipated revenues sheet. A figure of \$200,000 is listed on that account.

Motion to approve the Fire Department Budget of \$1,319,981 carried by a vote of 5-0-0.

2. 0100 Administration \$175,672

Hicks presented the Administration Budget for \$175,672. Stated that most of the increase was due to the 4% raise in salaries approved by the Select Board. Subaccount review of 0033 which includes a small stipend of \$250.00 for the Health Officer and contracts with a webpage provider to update and check legality on ordinance changes. Subaccount 0042 for computers has been decreased from 15,000 to 4,000 since the computers are replaced on an as needed basis. Subaccount 0106 for audit was increased base on history of costs.

Motion made by Yarumian with a second by Brooks to approve the Administration Budget of \$175,672.

Discussion: Yarumian asked about the new computer system- TRIO program. Hicks explained that it did not happen and it appeared according to the Assessing Agents just hired that NDS was compatible with their work.

Motion to approve the Administration Budget for \$175,672 carried by a vote of 5-0-0.

3. 0103 Treasurer \$65,307

Hicks presented the Treasurer's Budget for \$65,307. States that most of the increase was for the 4 % increase in salary for the Treasurer and 1/3 of the Deputy.

Motion made by Yarumian with a second by Brooks to approve the Treasurer Budget of \$65,307.

No discussion.

Motion to approve the Treasurer's Budget for \$65,307 carried by a vote of 5-0-0.

4. 0106 Tax Collector \$77,252

Hicks presented the Tax Collector's Budget for \$77,252. Again, most of the increase was due to the 4% wage increase approved by the Select Board. Increases were noted in 0122 for the Trio Computer Program and in 0124 for tax bills for increased costs.



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Motion made by Brooks with a second by Gilmore to approve the Tax Collector Budget of \$77,252.

Discussion: Marean reviewed with Hicks that the request had been made for many years to all benefit costs (FICA, Medicare, Insurance, Retirement) be included with each budget so that the voters could see the true cost of each department. Hicks states that he would provide that information.

Motion to approve the Tax Collector's Budget for \$77,252 carried by a vote of 5-0-0.

5. 0107 Assessing \$93,800

Hicks presented the Assessing Budget for \$93,800. A review of the ongoing problems in Assessing. This included having the prior Assessor being unavailable from April to December of 2022. Shirley Bartlett was hired in 2016 to do a reevaluation which was never completed. Former Select Board member David McCubrey took over doing the assessing work and Parker Appraisals was hired to be the Assessing Agent for the Town. In November, when questions were asked about the issue with the West Buxton Dam and what exactly Parkers Appraisal was entering for data, Parkers Appraisal abruptly quit. A search for a new appraisal led the Select Board to hire John O'Donnell and Associates. The Select Board has met with the team several time and are impressed by their work ethic. Hicks reviewed the following subaccounts: 0020- \$32,000 was kept in the budget incase additional in-house staffing needs were identified. 0033- \$48.000 added an additional \$10,000 in case the quote provided was not enough to cover costs. If funds are not utilized, plan to carry the money forward to pay for the reevaluation. 0044- slight increase in tax maps. 0046 maintenance programs will need to be evaluated to determine what part of TRIO is really needed.

Motion made by Brooks with a second by Yarumian to approve the Assessing Budget of \$93,800.

Discussion: Brooks asked if the \$32,000 that was in subaccount 0020 was to hire a fulltime assessor. Hicks replied yes. Brooks asked for information on what we have spent on a reevaluation that was not completed. Hicks replied that about \$160,000 that would have been able to be recouped had the bond that was originally attached to the contract not been dropped in 2018/2019. Hoffman relayed how multiple promises were made to finish the reevaluation including delaying taxes one year, but that Bartlett quit in early 2022 saying that she was unable to work with the Town's Assessor. Brooks asked if we had a contract with O'Donnell. Hoffman replied that we are working on obtaining a one-year contract with the understanding that the cost of \$30,000 for the



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assessing piece may need to be more. Commitment is through the re-evaluation which is scheduled to be done in 2026-2027. O'Donnell is hopeful that they will need to move that up if another town does not get approval for payment. Hoffman reviewed that every year the reevaluation is not completed, the certified ratio decreases. It is currently 73.7%.

Motion to approve the Assessing Budget for \$93,800 carried by a vote of 5-0-0.

6. 0400 Operations and Maintenance \$132,820

Hicks presented the Operations and Maintenance Budget for \$132,820. The biggest item in the budget this past year was on 999 Capital Expenses for the doors to be replaced and the floors downstairs to be replaced. The doors have been replaced for \$8,150. Rogala is working on getting estimates on the floor replacement. Increase in wages was the 4% increase recommended by the Select Board.

Motion made by Brooks with a second by Gilmore to approve the Operations and Maintenance Budget for \$132,820.

Discussion: Marean asked what the head count for this department was. Hicks related that it was one person. Hoffman related that the flooring was unable to be replaced due to the fact of increased leaking in the basement that has not been able to be fixed despite some outside work being done.

Motion to approve the Operations and Maintenance Budget for \$132,820 carried by a vote of 5-0-0.

7. 0500 Snow and Sanding \$668,000

Hicks reviewed the Snow and Sanding Budget for \$668,000. The increase was a 5% increase negotiated with RMDL to continue the contract for the next year

Motion made by Brooks with a second by Gilmore to approve the Snow and Sanding Budget for \$668,000.

Discussion: Marean asked about the changes in subaccounts 0118 and 0119. Hicks states that subaccount 00118 Salt he has increased by \$10,000 by moving it from subaccount 00119 Sand. Brooks asked if this contract was done by a bid process. Hicks replied that the contract has an option to extend it for one year. Ponzetti asked how many years the contract was for. Hicks replied that it was a three-year contract.



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Motion to approve Snow and Sanding Contract for \$668.000 carried by a vote of 5-0-0.

8. 0600 Highway

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$129,300
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Hicks reviewed the Highway Budget for \$129,300. Hicks related that he reviewed how much was spent on each line item and reduced some accordingly. On subaccount 0115 Grading, he dropped it by \$10,000. On subaccount 0116 Hot Top, he moved that to paving. On subaccount 0055, Gilmore had asked about that specific budget. This year due to the three storms that we have had in December and January, we spent \$33,061. Hicks reviewed the new account #1223 where any storm related damage will be placed so that we can easily apply if the State has money available for reimbursement.

Motion made by Brooks with a second by Gilmore to approve the Highway Budget for \$129,300.

Discussion: None.

Motion to approve the Highway Budget for \$129,300 carried by a vote of 5-0-0.

9. 0601 Paving

\$205,000

Hicks reviewed the Paving Budget for \$205,000. At the bottom moved the \$33,158 left over from FY22-23 for a total budget for 23-24 of \$233,158.00. Increase of \$5,000 is \$2,000 in expenses and the \$3,000 in Hot Top moved from the Highway Budget. Motion made by Brooks with a second by Gilmore to approve the Paving Budget for \$205,000.

Discussion: None

Motion to approve the Paving Budget for \$205,000 carried by a vote of 5-0-0.

10. 1300 Insurance

\$409,114

Hicks reviewed the Insurance Budget for \$409,114. Hicks reported that 21 individuals are currently taking insurance. That the current Select Board members are not taking insurance but it is placed in the budget when the Board changes yearly. Subaccount changes were as follows: 0103 - Workers Comp increased by \$4,000; 0106 - Dental Insurance increased by \$1,000; 0106 Health Insurance increased by \$20,604; 0106 - HRA- increased by \$10,000 and 0310 - Property casualty increased by \$3,000.



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Motion made by Brooks with a second by Gilmore to approve the Insurance Budget for \$409,114.

Discussion: Brooks asked if that meant that the 21 employees had the option of choosing. Ponzetti asked if the employee had to contribute to the Insurance Plan. Hicks explained that employee coverage is 100% paid by the Employer and if they opted for the Family Plan that they would need to pay the difference.

Motion to approve the Insurance Budget for \$409,114 carried by a vote of 5-0-0.

11. 1400 Maine PERS/457 Retirement \$77,000

Hicks reviewed the Maine PERS/457 Retirement Budget with no increase noted in the budget.

Motion made by Brooks with a second by Gilmore to approve the Maine PERS/457 Retirement Budget for \$77,000.

Discussion: Brooks asked if the option was either Maine PERS Retirement or the 457 Retirement from Mission Square. Hoffman replied that the 457 plan was from Maine PERS called MESTART. Ponzetti asked about if the same employees elected the Retirement and how many employees were in each category. Hicks will obtain that information and get back to the Finance Committee.

Motion to approve the Maine PERS/457 Retirement Budget for \$77,000 carried by a vote of 5-0-0.

12. 1500 FICA/Medicare \$142,170.

Hicks reviewed the budget and stated that in response to Gilmore's question, he had recalculated the values. The total budget has been decreased to \$142,170. On subcategory 0010 Social Security-the number was changed to \$115,223 and on subcategory 0010 Medicare- the number dropped to \$26,948.

Motion made by Yarumian with a second by Brooks to accept the FICA/Medicare Budget for \$142,170.

Discussion: None.

Motion to approve the FICA/Medicare Budget for \$142,170 carried by a vote of 5-0-0.



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### Public Comment: None

**Schedule Next Budgets and Meeting:** The next meeting will be held on Tuesday, February 20, 2024 in the Community Building at 6:00 PM.

The following budgets will be reviewed:

0104	Town Clerk
0105	Elections
0800	Salmon Falls Library
0810	Hollis Center Library
1200	Parks and Recreation
1219	Sports Complex
1275	Comprehensive Plan
1800	Animal Control
2500	Code Enforcement
Multiple	Non Municipal Budget Requests

**Adjournment:** Motion made by Gilmore with a second by Brooks to adjourn. All were in favor. Adjourned at 7:00 PM.

Minutes submitted by Mary Hoffman Minutes approved at 02/20/24 FC Meeting