

Westhampton, MA Finance Committee Meeting Minutes
Town Hall
February 28, 2024

Meeting called to order at 7:15pm

Attendance: Jeremy Durrin, Steve Holt, Marilyn Witherell, Jennifer Milikowsky (zoom), Carla Lussier, Tad Weiss (notetaker)

Also in attendance: Maureen Dempsey, Susan Bronstein, Doug Finn, Ryan Mailloux, Patty Cotton, Joe Boudreau, Amy Landau, Julia Lennen

Budget Items:

Tax Title Expense

Patty Cotton – These are expenses incurred after the Tax Collector has seized property for non-payment of taxes. In land court, we pay attorney fees to process legal procedures like records and research. This includes negotiations and can get sticky. There are at least 2 open cases. Although we are underspending this year's budget, attorney fees are going up to \$300/hour. We are looking for a cheaper option. FY24 budget \$6500. Proposed FY25 budget \$6500.

Tax Collector Expense

Patty Cotton – Software support is an estimated number, and we won't have the final number until sometime in March. FY24 budget \$15,600. Proposed FY25 budget \$16,200 – for software. Entire expense total FY24 budget \$21,650 and proposed FY25 budget \$22,550.

Tax Taking Expense

Patty Cotton – Advertising non-payment property is required before it can be officially seized. This can take multiple years per property. FY24 = proposed FY25 budget at \$800.

Treasurer Expense

Ryan Mailloux – Harper's payroll software has price increase. FY24 budget \$5,600. Proposed FY25 budget \$5,768. Will start utilizing QuickBooks software that will cost the town \$600 more for another license (other dept use QuickBooks already). Overall, line-item budget was FY24 budget \$8,250. Proposed FY25 \$9,078.

Accounting Officers Expense

Joe Boudreau - License fee for software will not firm up until mid-March. Overall, Line item budget was FY24 budget \$5,103. Proposed FY25 \$5,410.

Assessor's Expense

Marilyn Wetherell – Big increase in online property records software called “Vision” went from FY24 @ \$4,836 to \$7,150 for FY25. Overall, FY24 budget was \$16,577. FY25 proposed is \$18,365.

Council on Aging Coordinator Salary

Amy Landau – requesting level funding salary by means of increasing hourly rate from \$21.50/hr to \$25.00/hr – but reducing the number of hours per year. 8 hr/week x 50 weeks/year = 400 hours per year = \$10,000 total salary. These rates are comparable to other local towns surveyed. (Ashfield, Shelburne, Bernardston, Deerfield)

COA Expense

Amy Landau, Julia Lennen – Newsletter costs will not be covered by “COA Consortium” to cover the roughly \$5000. Estimated costs to automatically mail monthly newsletter ourselves to be \$6500. Doug offered some ideas on how to reduce costs using a commercial mass mailing company. With that the budget for FY24 was \$3,024 and the proposed FY25 budget is \$9,750.

Long Term Debt Public Safety Const

Ryan Mailloux – Interest and principal scheduled out from 20-year payment plan. We are in year 4.

PVPC

Doug Finn – Fee paid to support PVPC charge went from \$300 to \$325.

Hampshire County Retirement

Ryan Mailloux – Assessment is given to us by HCRS. Discussion on whether we should budget the discounted amount provided we pay all at once. It was agreed we should plan to take this discount, saving around \$4,200. We did the same thing last year. Joe B. concurred that this should not be challenging to pay regarding cash flow.

Unemployment

Ryan Mailloux – We are required to keep 1% of gross W2's according to MGL and town bylaws. Assuming a 3% COLA adjustment in town salaries the overall number goes from FY24 at \$23,350 to FY25 \$24,050 proposed.

Group Health Insurance

Ryan Mailloux – Proposed increase of 10.01% is slightly higher than the estimated 8% (known increase in costs) - leaving a little buffer in case of unanticipated new hires or unanticipated

rising costs. This covers town employees and WES employees. If an employee moves into plan, where they might have been on spousal coverage previously, this can also change plan costs. Overall, FY24 \$439,721. Proposed FY25 is \$483,721.

Medicare

Ryan Mailloux – Fixed percentage of gross wages @ 0.0145%. Includes COLA. Overall, FY24 is \$33,500. For FY25 \$34,555 is proposed budget.

Insurance and Bonds

Doug Finn – Legal liability insurance for town government employees and volunteers and emergency volunteers. Also includes malpractice. Estimated 9% increase for FY25. Was \$95,000 in FY24 budget. Actual spend will be close to that. FY25 budget request at \$105,000.

OPEB Trust

Doug Finn – Other Post Employment Benefits. Number has been fixed at \$5000 for past five years or more. If we can put up \$1.9M we won't have to continue funding. Current trust has \$53,457 and we earned \$95.00 interest this past year. No state requirement to have a trust fund according to Joe Boudreau but it helps in taking out loans. Ryan Mailloux will look to move this money to a higher interest fund – in addition to other trust funds.

Motion to accept 2/21/24 meeting minutes by Jeremy Durrin and seconded by Marilyn Wetherell. Milikowsky asked that we add language to the minutes section, "Building Inspector Budget" to reflect the likelihood that future town budgets may be impacted by the new Zoning Bylaws passed on November 8, 2023. **VOTE PASSED 6-0-0** with this amended language added.

Review of calendar. No meeting next week on 3/6. Next meeting 3/13/24. Tree Warden, Public Works, Library budget line items on the agenda.

Motion to adjourn by Jeremy Durrin at 8:20pm, seconded by Marilyn Witherell, **VOTE PASSED 6-0-0**

Note: Meeting started at 7:05 but without quorum. At 7:15 we were joined by a sixth member and reached quorum. No votes were taken during these ten-minutes and we had discussions on the first three budget items highlighted above.