

**Essex Finance Committee
Tuesday June 11, 2019
7:00 pm
Town Hall – 1st Floor Conference Room
Meeting Minutes**

Members Present: Ben Buttrick – Chair, Rob Fitzgibbon, Richard Ross,
Allison Williard, Guy Bradford, Michael Flynn

1. Review and approve minutes from 3/11/19 and 5/6/19. Motion made, seconded and unanimously approved.
2. Review and approve Line Item transfers. Motion made, seconded and unanimously approved.
3. Review and approve Reserve Fund Transfer. Motion made, seconded and unanimously approved.
4. Review and approve 33 B Transfer. Motion made, seconded and unanimously approved.
5. Finance Committee request for fuller explanation of line item transfers I.e. Ambulance maintenance request – Pay Invoices – budget line not sufficient to pay invoices presented for ambulance maintenance. As the ambulance ages the maintenance increases.
6. Finance Committee request that all Line Item Transfers have the department head name written under their signature. Email sent (6/12/19) to all department heads and employees who generate the transfer requests.
7. Discussion regarding Long Term Debt and Capital Planning, including debt capacity and Finance Committee model.
8. Public Comment – Donna Roy, Advertise Town Resources discussion concerning \$23,500. Budget.
9. Adjourn, motion made and seconded, all in favor and meeting adjourned.

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT# 1100.2.430.5580.00

Title Maintenance

1. Amount Requested \$ 212.00

2. To be transferred to account # 1100.2.430.5296

Title Hazardous Household Waste Day

3. Purpose the amount requested will be used for: To pay bills
associated with Hazardous Waste Day

4. This expenditure is extraordinary and/or unforeseen for the following reasons: price increase

Date: 6 / 5 / 2019

Signed: 

Department: Transfer Station


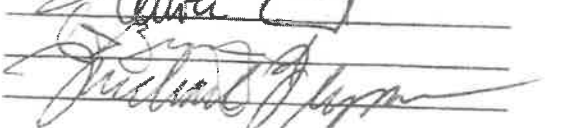
Date of meeting 6/11/19


Vote: ☒ Yes ☐ No

Transfer voted in the sum of \$ 212.00

Transfer disapproved _____

FINANCE COMMITTEE



REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT # 1100.2.141.5304.00

Title Book Binding

1. Amount Requested \$ 200.00

2. To be transferred to account # 1100.2.141.5301.00

Title Software Support

3. Purpose the amount requested will be used for:

To cover insufficient funds in Software Support account.

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

Did not budget enough funds for Software Support.

Date 5/16/19

Signed See below *

Department Assessors Dept.

Date of meeting 6/11/19

vote: ☒ Yes ☐ No

Transfer voted in the sum of \$ 200.00

Transfer disapproved _____

FINANCE COMMITTEE

[Signature]
Michael Higgins
[Signature]

[Signature]
[Signature]
Michael Higgins
[Signature]

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT # 1100.2.145.5344.00

Title Postage

1. Amount Requested \$ 3,100.00

2. To be transferred to account # 1100.2.145.5307.00

Title Payroll Processing

3. Purpose the amount requested will be used for:

To cover a budget shortfall related to the Town's payroll processing fees.

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

Processing costs were higher this year due to new reporting required by the Essex Regional Retirement Board, a special payroll run, and costs related to the conversion from ADP to Harpers Payroll. The \$3,100 should cover the outstanding payroll costs and the 6 weeks remaining to be prepared through year-end.

The costs going forward will be lower under the new contract with Harpers Payroll.

Date 5/28/19

Signed Jeffrey Souland

Department Treas/Collector

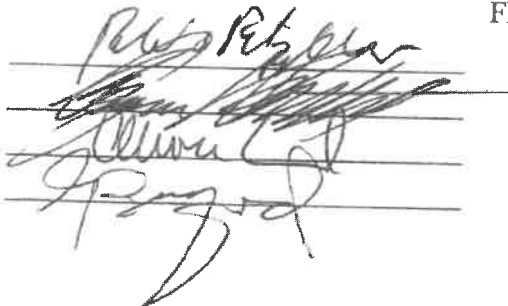
Date of meeting 6/11/19

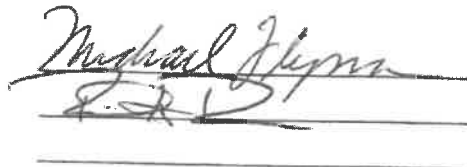
vote: X Yes No

Transfer voted in the sum of \$ 3,100.00

Transfer disapproved

FINANCE COMMITTEE





REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT # 1100.2.162.5426.00

Title Voting Lists

1. Amount Requested \$ 100.00

2. To be transferred to account # 1100.1.162.5120.00

Title Election Expenses

3. Purpose the amount requested will be used for:

Pay final election expense incurred for FY19 (Food for 5.13.19 Town Election Workers)

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

Essex held 1 election (dual local 11/8/18) and 2 extra Town Meetings over what was budgeted.

Date 5/20/2019

Signed Paul B. Thorne

Department Town Clerk

Date of meeting 6/11/19

vote: X Yes No

Transfer voted in the sum of \$ 100.00

Transfer disapproved

FINANCE COMMITTEE

Paul A. Fitzler
[Signature]
[Signature]
[Signature]

Michael J. Flynn
[Signature]

REQUEST FOR A LINE ITEM TRANSFER

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Please submit only one copy.

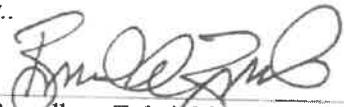
To: Finance Committee -- Town of Essex

Line Item Transfer from Account: #1100.2.193.5211.00
Title: Heating Fuel

1. Amount Requested: **\$4,000.00**
2. To be transferred to Account: #1100.2.193.5210.00
Title: Town Hall Electricity
3. The specific purpose the amount requested will be used for:
Funding for Town Hall electricity through the end of the fiscal year.
4. This expenditure is extraordinary and/or unforeseen for the following reasons:

The recent Town Hall renovation included the removal of the old heating system and replacement with two new systems: one fueled by gas and one by electricity. We are still getting acquainted with the optimum balance of use between the two new systems, as well as determining adequate funding of their budgets. To this end, for FY20, we have adjusted the amounts in those two budget lines to hopefully account for our actual usages..

Date: 05-22-2019

Signed: 

Brendan Zubricki, Town Administrator

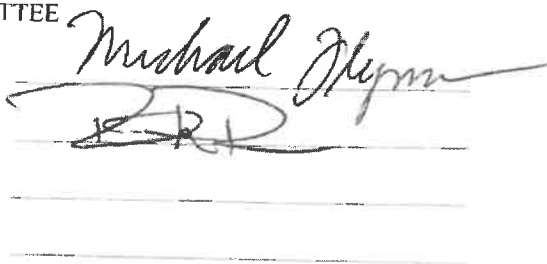
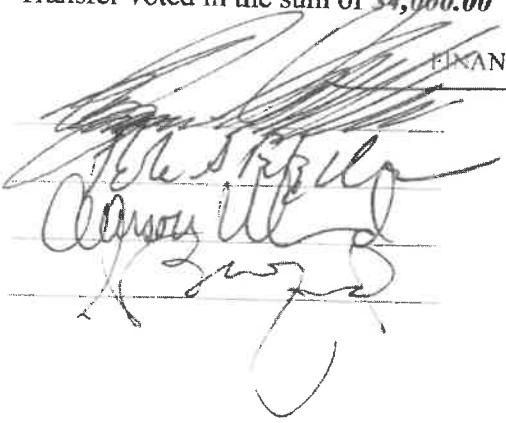
Date of meeting 6 / 11 / 19

Vote: X Yes No

Transfer voted in the sum of **\$4,000.00**

Transfer disapproved

FINANCE COMMITTEE



REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT # 1100.2.210.5240.00

Title Vehicle Maintenance

1. Amount Requested \$25.00
2. To be transferred to account # 1100.2.210.5710.00

Title Police Travel

3. Purpose the amount requested will be used for: Pay parking garage ticket for training

4. This expenditure is extraordinary and/or unforeseen for the following reasons: Line was slightly underfunded

Date: 5/3 / 2019

Signed: _____

Department: Police

Date of meeting 6/11/19

Vote: ☒ Yes ☐ No

Transfer voted in the sum of \$ 25.00

Transfer disapproved _____

FINANCE COMMITTEE

Paul A. Fitzgerald

Michael Flynn

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT # 1100.2.220.5210.00

1. Amount Requested : \$511.95

Title: Fire Department Electricity

2. To be transferred to account

1100.2.220.5211.00

Title: Heating Oil

3. Purpose the amount requested will be used for: Pay invoices

4. This expenditure is extraordinary and/or unforeseen for the following reasons: Unseasonably cold spring resulted in more heat being used.

Date: 5 / 15 / 2019

Signed:

Department: Fire Department

Date of meeting 6/11/19

Vote: ☒ Yes ☐ No

Transfer voted in the sum of \$ 511.95

Transfer disapproved _____

FINANCE COMMITTEE

[Handwritten signatures of Finance Committee members]

[Handwritten signature: Michael Heyman]

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT # 1100.2.231.5735.00

1. Amount Requested : \$1241.06

Title: Affiliation & License Fees

2. To be transferred to account

1100.2.231.5248.00

Title: Ambulance Maintenance

3. Purpose the amount requested will be used for: Pay invoices

4. This expenditure is extraordinary and/or unforeseen for the following reasons: Unforeseen required maintenance.

Date: 5 / 15 / 2019

Signed:

Department: 



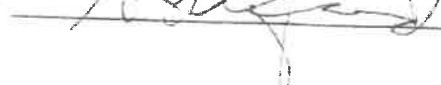
Date of meeting 6/11/19

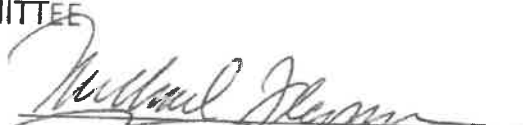
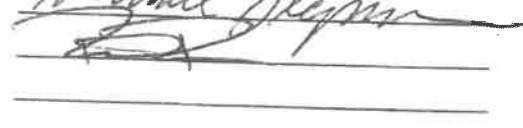
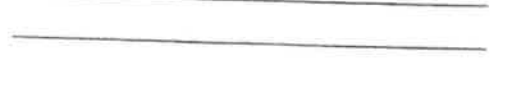
Vote: ☒ Yes ☐ No

Transfer voted in the sum of \$ 1,241.06

Transfer disapproved _____

FINANCE COMMITTEE

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT# 1100.1.231.5513.00

1. Amount Requested: \$1558.28

Title: Fire Fighter Salaries

2. To be transferred to account # 1100.1.231.5192.00

Title: Fire Training Salaries

3. Purpose the amount requested will be used for: Payroll

4. This expenditure is extraordinary and/or unforeseen for the following reasons: Two firefighters attended FF1 & FF2 training.

Date: 5 / 8 / 2019

Signed: 

Department: Fire Dept

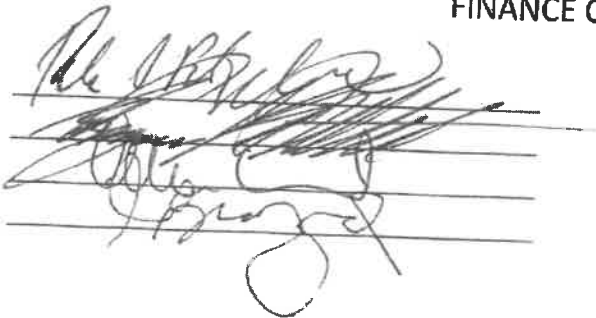
Date of meeting 6/11/19

Vote: ☒ Yes ☐ No

Transfer voted in the sum of \$ 1,558.28

Transfer disapproved _____

FINANCE COMMITTEE



REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: Finance Committee – Town of Essex

1100.1.295.5120.00

Title: *Harbormaster Assistant Salaries*

Amount Requested: \$718.16

1100.1.295.5192.00

Title: *Harbormaster Training*

The specific purpose the amount requested will be used for:

Pay for attending First Responder training classes.

This expenditure is extraordinary and/or unforeseen for the following reasons:

First Responder training classes are required for harbormasters. There are two new assistants that had to be trained as well.

Date: 5/6/2019

Signed: _____

Date of meeting 6/11/19

Vote: ☒ Yes ☐ No

Transfer voted in the sum of \$

Transfer disapproved _____

FINANCE COMMITTEE

[Handwritten signatures of Finance Committee members]

Michael Flynn

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: Finance Committee – Town of Essex

1100.2.295.5480.00

Title: *Harbormaster Fuel*

Amount Requested: \$500.

1100.2.295.5596.00

Title: *Harbormaster Uniforms*

The specific purpose the amount requested will be used for: ~

Pay invoices

This expenditure is extraordinary and/or unforeseen for the following reasons:
Rain gear is needed for the two new assistant harbormasters.

Date: 6/4/2019

Signed: _____

Date of meeting 6/11/19

Vote: ☒ Yes ☐ No

Transfer voted in the sum of \$ 500.00

Transfer disapproved _____

FINANCE COMMITTEE

[Handwritten signatures of Finance Committee members]

[Handwritten signature: Michael Flynn]

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT# 1100.1.420.5111.00

Title Assistant Superintendent

1. Amount Requested \$ 10,991.40

2. To be transferred to account # 1100.1.420.5110.00

Title Superintendent

3. Purpose the amount requested will be used for: Fund line item for remainder of fiscal year

4. This expenditure is extraordinary and/or unforeseen for the following reasons: Paul Goodwin final pay out

Date: 5/21/2019

Signed: 

Department: Highway

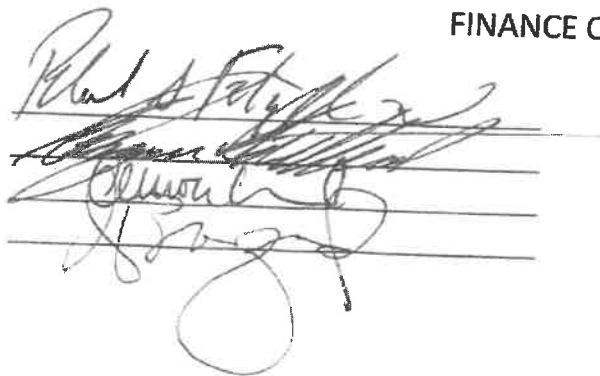
Date of meeting 6/11/19

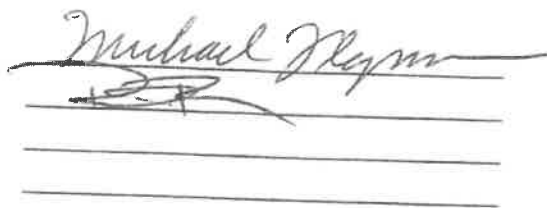
Vote: ☒ Yes ☐ No

Transfer voted in the sum of \$ 10,991.40

Transfer disapproved _____

FINANCE COMMITTEE





REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT # 1100.2.541.5580

Title Operating Expense

1. Amount Requested \$ 330.52

2. To be transferred to account # 1100.2.541.5210

Title Electricity

3. Purpose the amount requested will be used for:

Electricity is underfunded.

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

increased usage of building

Date 5/23/2019

Signed

[Signature]

Department

COA

Date of meeting

6/11/19

vote: ☒ Yes

☐ No

Transfer voted in the sum of \$ 330.52

Transfer disapproved

FINANCE COMMITTEE

[Signature]
[Signature]
[Signature]

Michael Hyman
[Signature]

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT# 6150.1.000.5111.00

Title Chief Operator

1. Amount Requested \$ 1,168.40

2. To be transferred to account # 6150.1.000.5110.00

Title Superintendent

3. Purpose the amount requested will be used for: _____

To cover the line item for the rest of the fiscal year

4. This expenditure is extraordinary and/or unforeseen for the following reasons: _____

Paul Goodwin, Final Pay

Date: 5/13/2019

Signed: _____

Department: Water

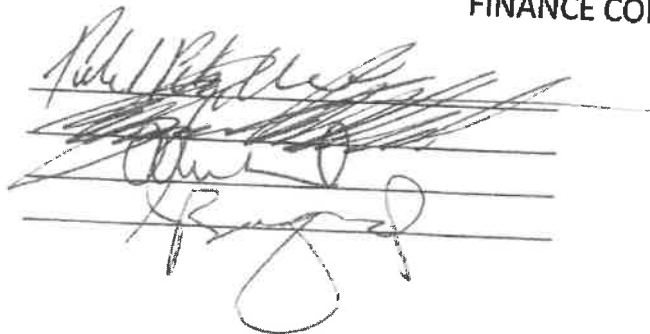
Date of meeting 6/11/19

Vote: ☒ Yes ☐ No

Transfer voted in the sum of \$ 1,168.40

Transfer disapproved _____

FINANCE COMMITTEE





REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT # 1100.2.512.5420.00

Title Office Supplies

1. Amount Requested \$ 30 -

2. To be transferred to account # 1100.2.512.5344.00

Title Postage

3. Purpose the amount requested will be used for:

Postage for routine & unexpected mailings

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

Increase in postage cost from 50 cents to 55 cents
effective 12/7/19

Date 5/21/19

Signed



Department BoH

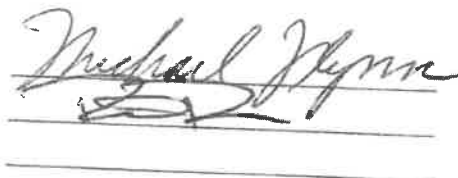
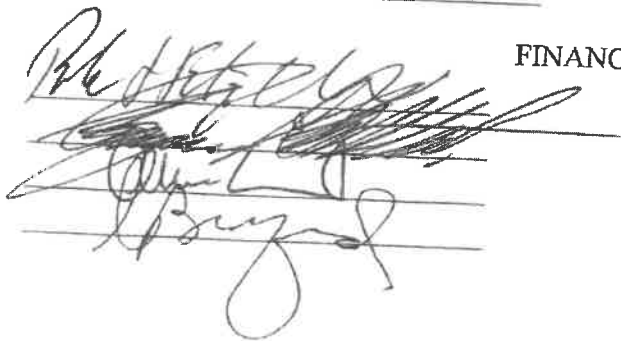
Date of meeting 6/11/19

vote: ☒ Yes ☐ No

Transfer voted in the sum of \$ 30.00

Transfer disapproved ☐

FINANCE COMMITTEE



REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT # 1100.2.135.5420.00

Title Town Acct. Office Supplies

1. Amount Requested \$ 91.39

2. To be transferred to account # 1100.2.135.5302.00

Title Software Support Fee

3. Purpose the amount requested will be used for:

To pay partial invoice to Depreciation Works (support renewal).

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

Software support fee was not known at the time of budget preparation. Old software had served it's useful life.

Date 06/03/2019

Signed Virginia Antell

Department Accounting

Date of meeting 6/11/19

vote: ☒ Yes ☐ No

Transfer voted in the sum of \$ 91.39

Transfer disapproved

FINANCE COMMITTEE

Michael Flynn

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT # 1100.2.135.5730.00

Title Town Acct. Dues & Memberships

1. Amount Requested \$ 37.61

2. To be transferred to account # 1100.2.135.5302.00

Title Software Support Fee

3. Purpose the amount requested will be used for:

To pay balance of invoice to Depreciation Works (support renewal). Total invoice \$129.00

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

Software support fee was not known at the time of budget preparation. Old software had served it's useful life.

Date 06/03/2019

Signed

Virginia Antenucci

Department

Accounting

Date of meeting 6/11/19

vote: ☒ Yes ☐ No

Transfer voted in the sum of \$ 37.61

Transfer disapproved

FINANCE COMMITTEE

[Signature]
[Signature]
[Signature]

[Signature]
Michael J. Lepore

REQUEST FOR A TRANSFER FROM THE RESERVE FUND

Requests are to be made and transfer voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: Finance Committee – Town of Essex

Request for a Transfer from the RESERVE FUND 1100.2.131.5785.00
Request is hereby made for the following transfer from the Reserve Fund in
accordance with Chapter 40, § 6 of M.G.L.

1. Amount Requested: \$5,200.00
2. To be transferred to Account: 1100.2.945.5173.00
Title: FICA
3. The specific purpose the amount requested will be used for:

To cover a budget shortfall related to the Town's share of FICA tax.

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

FICA wages, mainly Fire/Ambulance, vary significantly from year to year and are
difficult to budget for.
See attached worksheet for more details on the projected FY19 shortfall in the
FICA account.

Date: 5/29/19 Signed: Jeffrey Souland
Treasurer/Tax Collector

Date of meeting 6/11/19

Vote: X Yes _____ No

Transfer voted in the sum of 5,200.00

Transfer disapproved _____

FINANCE COMMITTEE

[Signature]
[Signature]

[Signature]
Michael Flipo

