Select Board Minutes
Friday, July 14, 2023
9:00am

The Select Board Regular Meeting was held virtually in accordance with Chapter 2 of the Acts of 2023, An Act Making Appropriations for the Fiscal Year 2023 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects, and signed into law on March 29, 2023, this meeting was conducted via remote participation.

Select Board participants:
Erin McBee, Charles Oliver, Don Ludwig, Kara Minar
Rich Maiore was absent. Vice Chair Erin McBee chaired the meeting
Town Department participants:
Town Administrator Tim Bragan, Assistant Town Administrator Marie Sobalvarro, Finance Director Jared Mullane and Executive Assistant Julie Doucet

FY23 Year End Transfers (Attachment A)
Jared Mullane shared a breakdown of the necessary transfers. He provided explanation on some of the notable items.

Kara Minar asked about funds allocated for an ARPA consultant. Mullane explained this funding is ongoing as annual reporting is required through 2026. She also asked what the cost for moving staff to the Hildreth House will be. Marie Sobalvarro said the estimate is $3100 for a one day move.

Charles Oliver asked if these transfers would reduce our free cash. Mullane said it would not.

By a roll call vote, Minar – aye, Oliver – aye, Ludwig – aye, Mairoe – aye, the board voted unanimously to Ludwig approve transfers as highlighted by Finance Director Jared Mullane.

The meeting was adjourned at 9:15pm

Attachment A

TOWN OF HARVARD
FY23 YEAR-END TRANSFERS - MGL c44 s33B

TRANSFER FROM:		6/30/2023 BALANCE
ACCT#	ACCT NAME	AVAILABLE
01133100	Finance - Wages	26,000.00
01173100	Land Use - Wages	40,000.00
01421100	Highway - Wages	135,000.00
01541100	COA - Wages	21,600.00
01751200	Debt Issuance Costs	12,000.00
01610100	Library - Wages	41,142.00
	TOTAL	**275,742.00**

TRANSFER TO:		6/30/2023 BALANCE
ACCT#	ACCT NAME	SHORTAGE
01122200	Select Board/TA - Expenses	6,200.00
01123100	Select Board/TA - Wages	5,062.00
01133200	Finance - Expenses	3,000.00
01151200	Legal - Expenses	45,000.00
01155200	Technology - Expenses	1,100.00
01161100	Town Clerk - Wages	1,706.00
01190200	Cable - Expenses	2,000.00
01192100	Public Bldg - Wages	75.00
01192200	Pub Bldg - Expenses	100,000.00
01210200	Police - Expenses	2,000.00
01220200	Fire - Expenses	8,000.00
01240200	Inspection - Expenses	1,000.00
01242100	Gas Inspector Wages	2,879.00
01243100	Plumbing - Wages	3,754.00
01245100	Electrical - Wages	11,527.00
01292100	Animal Control - Wages	3,207.00
01421200	Highway - Expenses	36,000.00
01424200	Street Lighting - Expenses	1,700.00
01490200	Bare Hill Pond - Expenses	78.00
01492200	Commons & Fields - Exp	5,300.00
01542100	MART - Wages	1,594.00
01630200	Beach - Expenses	500.00
01691200	Historical - Expenses	60.00
01913200	Unemployment - Expenses	34,000.00
	TOTAL	**275,742.00**

AUTHORIZED BY:

SELECT BOARD

FINANCE COMMITTEE

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MEMORANDUM

TO: SELECT BOARD/ FINANCE COMMITTEE

FROM: JARED MULLANE – FINANCE DIRECTOR/TOWN ACCOUNTANT

SUBJECT: FY23 YEAR-END TRANSFERS

DATE: 7/11/2023

CC: TIM BRAGAN, MARIE SOBALVARRO

The Selectboard, with the concurrence of the Finance Committee, may transfer within the last 2 months of any fiscal year, or during the first 15 days of the new fiscal year to apply to the previous fiscal year, any amount appropriated, other than for the use of a municipal light department or a school department, to any other appropriation. The Department of Revenue extended the date to 17th of July due to the 15th falling on a Saturday.

Below are explanations of why the various line items are requesting a transfer into their account:

Select Board/TA Expenses – These expenses are higher due to the need to bring outside assistance for various Board driven projects as well as contractual commitments.

Select Board/TA Wages – The TA has admitted to making an error in the Staff Wages due to transposition of numbers and subsequent calculations. The TA wages were fine it was an error in other staff wages.

Finance Expenses – Increase in the cost of postage after the FY23 budget cycle was complete.

Legal – Increased need for Town Counsel for various matters as well as an increase in need for our Labor Attorney during union negotiations. We also had the start of Cable Contract preparation which required bringing in our outside attorney, William Solomon, as well.

Technology – A replacement computer was required during the year.

Town Clerk – PTO buyout of the former Town Clerk.

Cable Expenses – Cable required additional equipment to replace older/broken equipment.

Public Building Salaries – This budget is under funded due to a wrong calculation during the budget process that was not caught so that it could have been corrected.

Public Building Expenses – Public buildings came in higher than budgeted for a number of reasons. The increase in electricity and distribution costs came in higher than budgeted. Sewer costs continue to rise and the reliance on the sewer enterprise subsidy in the general fund ran over budget. These costs are required to maintain and provide sewer services to Town, School, residential and commercial customers. Various projects in the building maintenance line item were either unexpected or ran over budget. Some of these projects include roof replacement at the waste-water treatment plant, the deductible for the water pipe break at the library and HVAC maintenance at various town buildings.

Police Expenses – Additional, unexpected expenses were incurred due to the homicide investigation as well as increase in employee cell phone costs.

Fire Expenses – Due to the town's mechanic being out for a period of time this last fiscal year, the Fire Department had to use outside vendors to make repairs to their vehicles. Due to this the Fire Department realized an 82% increase in their vehicle repairs/expense line item. The five-year average of vehicle repairs/expenses is $24,882 and for FY23 it was $45,304.

Inspection Expenses – Various inspection codes were updated requiring the building inspector to order new code books.

Gas Inspector Wages – Wages are paid based on a percentage of the cost of the permit. An increase in wages equates to an increase in revenue.

Plumbing Inspector Wages – Wages are paid based on a percentage of the cost of the permit. An increase in wages equates to an increase in revenue.

Electrical Inspector Wages – Wages are paid based on a percentage of the cost of the permit. An increase in wages equates to an increase in revenue.

Animal Control Wage – Retro was owed to two employees.

Highway Expenses – The Highway Department faced increased fuel costs. The fuel for all Town vehicles come out of their budget. Additionally, the DPW was without a mechanic requiring vehicles to be sent out resulting in increased costs.

Street Lighting Expenses – Increase in electricity/distribution costs.

Bare Hill Pond Expenses – Increase in electricity/distribution costs.

Commons & Grounds Expenses – The pump for the irrigation system at the Charlie Waite Field failed in June. Without fixing it, the field would likely be unusable come late summer/fall.

MART Wages – The COA is offering more rides to seniors with the impact of COVID not being as prevalent.

Beach Expenses – Increase in electricity/distribution costs.

Historical Expenses – Additional legal notices were required to be sent out.

Unemployment – Unemployment is somewhat of a moving target as you do not always know who will be terminated. This budget covers both School and Town employees.

Below are explanations of why the various line items are requesting a transfer out of their account:

Finance Wages – The finance department was not fully staffed all year.

Land Use Wages – The land use department was not fully staffed all year.

Highway Wages – The public works department was not fully staffed all year.

COA Wages – The council on aging department was not fully staffed all year.

Debt Issuance Costs – The Town did not issue debt in fiscal year 2023.

Library Wages – The library department was not fully staffed at various points during the year.