

**Finance Committee Meeting**  
**Larkin Hall, Provincetown Center for Coastal Studies**  
**Called to Order: Date-Mon., 3/16/2009, Time-6 pm**

**Membership:**

<b>P</b>	<b>E</b>	<b>U</b>	<b>Name</b>	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Thomas Coen, Chair	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Ruth Gilbert, Vice Chair	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Robert Vetrick	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Virginia Ross	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Thomas Thurston	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Walt Winnowski	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Frederic Biddle	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Philip Gaudiano	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Ann Maguire	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Gabrielle Hanna, Alternate	<input type="checkbox"/> Voting
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(Open), Alternate	<input type="checkbox"/> Voting

**Also Present:**

Sharon Lynn, Town Manager  
 Alex Heilala, Finance Director  
 David Gardner, Asst. Town Mgr.

BOS-  
 M. Couture, Chair  
 E. Anderson, Vice Chair  
 M. Avellar  
 A. Knight  
 D. Bedard  
 Member of the Press  
 Members of the Public

*Note; Meeting minutes are presented in brief format,*

*for discussion(s) relating to specific topics, please refer to PTV- DVD recorded session 3/16/2009.*

**Order of Business:**

1. Joint Public Hearing between the Board of Selectmen and Finance Committee to discuss FY 2010 Operating Budget in accordance with §9-1-6 of the Provincetown Charter.

T. Coen, Finance Committee Chair & M. Couture, Board of Selectmen (BOS) Chair called their respective meetings to order & introduced their committee members present.

**Topic: Annual Town Meeting Article 2. FY 2010 Operating Budget-**

Discussion:

- Town Manager presented a brief recap pertaining to the process involved with closing an original \$830,000 budget gap to one of approximately \$60,000 as of today.

Public Hearing Format-

The BOS Chair would present the FY2010 Operating Budget in budget division order calling for comments from the BOS, Fin Com & the public as each division was presented.

Budget Divisions-

I. General Government	\$1,290,365
II. Finance	\$7,378,449
III. Public Safety	\$3,971,450
IV. Public Works	\$2,526,790
V. Public Services	\$ 823,702
VI. Public Schools	\$3,556,648
Total FY2010 Operating Budget	\$19,547,404

(Note: FinCom comments, presented by T. Coen, Chair, are recapped in the Results of Finance Committee FY2010 Town Budget Review presented in the attachments below.)

Next Meeting:	Tuesday, March 17, 2009
Adjourn:	7:10 pm
Minutes by:	W. Winnowski

Approved by  on April 23, 2009  
 Thomas Coen, Chair

# Memo

**To:** Provincetown Board of Selectmen  
**From:** Provincetown Finance Committee, Thomas Coen, Chairman  
**CC:** Finance Committee  
**Date:** March 16, 2009  
**Re:** Results of Finance Committee FY2010 Town Budget review

---

## Ladies and Gentlemen of the Board of Selectmen

Attached you will find a detailed list of all of the differences between the Board of Selectmen's FY 2010 budget, as published in the 2009 Town Warrant, and the Finance Committee's recommendations.

Working closely with the Town Manager, the Finance Director and the Department Heads, we were able to reduce the Selectmen's budget by \$435,313. However, despite our best efforts, the budget for FY 2010 in 2009 ATM Article 2 is still out of balance, partly as a result of the Finance Committee's recommendation to keep the Community Center/Recreation Department in the budget.

After the Warrant was closed, the Committee continued to comb through the expense budget looking for additional reductions to close the gap and to avoid a Proposition 2 ½ override. As of last Thursday, we have identified an additional \$15,680 in recommended cuts (also attached) that would bring the budget deficit down to \$60,871. After going through this exercise, it has become clear to the Committee that the departmental expense budgets have been cut to the bone in the last few years and that further reductions will be very, very difficult to make. We have concluded that the override proposed in ATM Article 3 to fund Division V, Public Service, is necessary.

There are also risks that the budget gap could increase further. The Finance Committee has recently approved \$30,000 in deficit spending in the Snow & Ice budget due to the large number of storms this year. If we are unable to transfer funds from other budgets to cover this amount, it must be paid out of next year's revenue. In addition, there is a strong likelihood that, despite the Governor's assurances, Chapter 70 state aid to education could be reduced further.

This has been the most volatile budget we have worked with in years with changes continuing even as we meet. The challenges that lie ahead are enormous. Variable expenses such as health insurance continue to rise out of our control. Without new sources of revenue, Town Government will continue to be squeezed, and more and more services will require overrides to continue.

Respectfully submitted,

Thomas Coen, Chair

Provincetown Finance Committee

## FY 2010 Finance Committee Recommendations vs. Selectmen as of Close of Warrant

Division	Department	A/B	Line	Description	Reductions	Increases	Net Change	Comments
1	122 Board of Selectmen	B	52500	Advertising	(\$500)		(\$500)	Error correction
1	122 Board of Selectmen	B	52701	Conventions/Seminars	(\$2,250)		(\$2,250)	Per Selectmen
				<b>122 Board of Selectmen Total</b>	<b>(\$2,750)</b>	\$0	<b>(\$2,750)</b>	
1	156 Gen'l Gov't Administration	B	52406	Equipment Purchase	(\$17,000)		(\$17,000)	Copier funded this year from FinCom Reserve
1	161 Town Clerk	B	52600	Publishing	(\$3,500)		(\$3,500)	Elimination of printing Town Report books
<b>Division I Total:</b>					<b>(\$23,250)</b>	\$0	<b>(\$23,250)</b>	
2	131 Finance Committee	B	57810	Reserve Fund	(\$8,000)		(\$8,000)	Reduction of Reserve Fund
2	135 Town Accountant	A	51102	Clerical Personnel	(\$5,166)		(\$5,166)	Elimination of step increases (non-union)
2	136 Information Systems	A	52100	Purchased Services	(\$4,200)		(\$4,200)	Per Selectmen
2	141 Board of Assessors	B	52500	Legal Notices	(\$90)		(\$90)	Double counted; should correct
2	910 Insurance	B	51200	Health Insurance	(\$81,050)		(\$81,050)	Reduced based on actual quote
2	910 Insurance	B	52202	Comprehensive Insurance	(\$66,875)		(\$66,875)	Reduced based on actual quote
				<b>910 Insurance Total</b>	<b>(\$147,925)</b>	\$0	<b>(\$147,925)</b>	
<b>Division II Total</b>					<b>(\$165,381)</b>	\$0	<b>(\$165,381)</b>	
3	210 Police	A	51100	Department Heads	(\$5,250)		(\$5,250)	Chief voluntary pay cut
3	210 Police	A	51104	Part Time Personnel		\$8,479	\$8,479	More summer officers; per Selectmen
				<b>A: Personal Services Total</b>	<b>(\$5,250)</b>	<b>\$8,479</b>	<b>\$3,229</b>	
3	210 Police	B	52706	New Recruit	(\$4,170)		(\$4,170)	Per Selectmen
				<b>210 Police Total</b>	<b>(\$9,420)</b>	<b>\$8,479</b>	<b>(\$941)</b>	
3	295 Harbormaster	B	52100	Contracted Services - Professional	(\$33,860)		(\$33,860)	Per PPPC
3	299 Parking	B	52304	Maintenance Supplies	(\$3,500)		(\$3,500)	Elimination of paint -- purpose unknown.
<b>Division III Total</b>					<b>(\$46,780)</b>	<b>\$8,479</b>	<b>(\$38,301)</b>	
4	192 Buildings & Grounds	A	51118	Comfort Station Attendant	(\$21,716)		(\$21,716)	Firehouse #2 not opening; per selectmen

## FY 2010 Finance Committee Recommendations vs. Selectmen as of Close of Warrant

Division	Department	A/B	Line	Description	Reductions	Increases	Net Change	Comments
				<b>A: Personal Services Total</b>	<b>(\$21,716)</b>	<b>\$0</b>	<b>(\$21,716)</b>	
4	192 Buildings & Grounds	B	52403	Energy - Heating Oil	(\$74,173)		(\$74,173)	\$3.00 per gal.; electricity separate
4	192 Buildings & Grounds	B	52405	Electricity		\$68,092	\$68,092	New line item to track separately.
4	192 Buildings & Grounds	B	53404	Maintenance Supplies	(\$1,200)		(\$1,200)	Firehouse #2 not opening; per selectmen
				<b>B: Expenses Total</b>	<b>(\$75,373)</b>	<b>\$68,092</b>	<b>(\$7,281)</b>	
				<b>192 Buildings &amp; Grounds Total</b>	<b>(\$97,089)</b>	<b>\$68,092</b>	<b>(\$28,997)</b>	
4	421 DPW Administration	A	51100	Department Heads	(\$30,805)		(\$30,805)	Split 1/3 each to WEF & WWEF
4	421 DPW Administration	A	51102	Clerical Personnel		\$41,280	\$41,280	Moved from WEF to here; 1 of 3 Admins
4	421 DPW Administration	A	51113	Administration	(\$39,450)		(\$39,450)	Split 1/3 each to WEF & WWEF
				<b>A: Personal Services Total</b>	<b>(\$70,255)</b>	<b>\$41,280</b>	<b>(\$28,975)</b>	
4	421 DPW Administration	B	52404	Energy-Street Lights	(\$6,759)		(\$6,759)	Reduced price per Kw from 17 to 15 cents
4	421 DPW Administration	B	54100	Office Supplies	(\$383)		(\$383)	Per Selectmen
4	421 DPW Administration	B	54503	Gas/Oil	(\$44,315)		(\$44,315)	\$3.00 per gal
4	421 DPW Administration	B	54503-2	Bio-Diesel		\$49,617	\$49,617	New line item to track separately.
				<b>B: Expenses Total</b>	<b>(\$51,457)</b>	<b>\$49,617</b>	<b>(\$1,840)</b>	
				<b>421 DPW Administration Total</b>	<b>(\$121,712)</b>	<b>\$90,897</b>	<b>(\$30,815)</b>	
4	422 DPW Highway	A	51109	Skilled Laborers	(\$17,397)		(\$17,397)	Per Selectmen
				<b>A: Personal Services Total</b>	<b>(\$17,397)</b>	<b>\$0</b>	<b>(\$17,397)</b>	
4	422 DPW Highway	B	52309	Repairs/Maintenance	(\$2,500)		(\$2,500)	Per Selectmen
4	422 DPW Highway	B	52403	Energy-Heat	(\$8,930)		(\$8,930)	(\$7,000) Per Selectmen; (\$1930) per FinCom
4	422 DPW Highway	B	54206	Add Equip-Purchases	(\$2,000)		(\$2,000)	Per Selectmen
4	422 DPW Highway	B	54302	Small Tools	(\$1,000)		(\$1,000)	Per Selectmen
4	422 DPW Highway	B	54304	Maintenance Supplies	(\$5,000)		(\$5,000)	Per Selectmen
4	422 DPW Highway	B	54400	Road Materials	(\$6,000)		(\$6,000)	Per Selectmen
4	422 DPW Highway	B	54401	Traffic Signs	(\$2,000)		(\$2,000)	Per Selectmen
4	422 DPW Highway	B	52405	Electricity		\$3,456	\$3,456	New line item to track separately.
				<b>B: Expenses</b>	<b>(\$27,430)</b>	<b>\$3,456</b>	<b>(\$23,974)</b>	
				<b>422 DPW Highway Total</b>	<b>(\$44,827)</b>	<b>\$3,456</b>	<b>(\$41,371)</b>	<b>Route 6 -- 1/2 year left in budget</b>
4	423 Snow & Ice	B	52310	Repairs/Maintenance	(\$2,800)		(\$2,800)	Per Selectmen
4	423 Snow & Ice	B	54402	Chemicals	(\$5,000)		(\$5,000)	Per Selectmen
4	423 Snow & Ice	B	54500	Meals/Food	(\$300)		(\$300)	Per Selectmen
				<b>423 DPW Highway Total</b>	<b>(\$8,100)</b>	<b>\$0</b>	<b>(\$8,100)</b>	<b>Route 6 -- 1/2 year left in budget</b>
4	431 DPW Solid Waste	A	51104	Part Time Personnel	(\$15,357)		(\$15,357)	FinCom mistake; should be corrected
				<b>A: Personal Services Total</b>	<b>(\$15,357)</b>	<b>\$0</b>	<b>(\$15,357)</b>	
4	431 DPW Solid Waste	B	52308	Repairs/Maint-Equip	(\$1,000)		(\$1,000)	Per Selectmen
4	431 DPW Solid Waste	B	52309	Repairs/Maint-Bldgs	(\$1,000)		(\$1,000)	Per Selectmen

FY 2010 Finance Committee Recommendations vs. Selectmen as of Close of Warrant

Division	Department	A/B	Line	Description	Reductions	Increases	Net Change	Comments
4	431 DPW Solid Waste	B	52403	Energy/Heat	(\$7,972)		(\$7,972)	(\$5,272) per FinCom; (\$2,700) per Selectmen
4	431 DPW Solid Waste	B	54103	Printed Forms/Material	(\$5,000)		(\$5,000)	Per Selectmen
4	431 DPW Solid Waste	B	54304	Maintenance Supplies	(\$1,350)		(\$1,350)	Per Selectmen
4	431 DPW Solid Waste	B	54402	Chemicals	(\$1,000)		(\$1,000)	Per Selectmen
4	431 DPW Solid Waste	B	54503	Gas Propane		\$4,026	\$4,026	New line item to track separately.
<b>B: Expenses Total</b>					<b>(\$17,322)</b>	<b>\$4,026</b>	<b>(\$13,296)</b>	
<b>431 DPW Solid Waste Total</b>					<b>(\$32,679)</b>	<b>\$4,026</b>	<b>(\$28,653)</b>	<b>Route 6 -- 1/2 year left in budget</b>
<i>Energy costs offset by + \$25K on revenue side.</i>								Route 6
<i>Effect of salary reallocations: (\$28,975).</i>								
<b>Division IV Total</b>					<b>(\$304,407)</b>	<b>\$166,471</b>	<b>(\$137,936)</b>	
5	511 Health Inspector/Agent	A	51100/1	Department Heads	(\$6,637)		(\$6,637)	Correction of funding sources
<b>A: Personal Services Total</b>					<b>(\$6,637)</b>	<b>\$0</b>	<b>(\$6,637)</b>	
5	511 Health Inspector/Agent	B	52116	Household Hazardous Waste	(\$1,400)		(\$1,400)	Reduced. Spent \$2,284 in FY2008
<b>B: Expenses</b>					<b>(\$1,400)</b>	<b>\$0</b>	<b>(\$1,400)</b>	
<b>511 Health Inspector/Agent Total</b>					<b>(\$8,037)</b>	<b>\$0</b>	<b>(\$8,037)</b>	
5	610 Library	B	52701	Conventions/Seminars	(\$500)		(\$500)	Per Selectmen
5	610 Library	B	52702	Miscellaneous Travel	(\$800)		(\$800)	Per Selectmen
5	610 Library	B	54103	Stationery/Printing Cost	(\$200)		(\$200)	Per Selectmen
5	610 Library	B	54200	Office Equipment	(\$700)		(\$700)	Per Selectmen
5	610 Library	B	54600	Dues/Memberships	(\$400)		(\$400)	Per Selectmen
5	610 Library	B	54601	Books/Subscriptions	(\$5,848)		(\$5,848)	Per Selectmen
<b>610 Library Total</b>					<b>(\$8,448)</b>		<b>(\$8,448)</b>	
5	630 Recreation Department	A + B	All	All		\$115,369	\$115,369	Recommend to be kept in budget
<b>Divison V Total</b>					<b>(\$16,485)</b>	<b>\$115,369</b>	<b>\$98,884</b>	
6	300 Provincetown Public Schools			Initial School Committee cuts	(\$2,376)		(\$2,376)	
6	300 Provincetown Public Schools			Salaries	(\$78,881)		(\$78,881)	Voluntary pay cut by school employees
<b>300 Provincetown Public Schools Total</b>					<b>(\$81,257)</b>	<b>\$0</b>	<b>(\$81,257)</b>	
6	310 Cape Cod Regional Tech High			Assessment	(\$88,072)		(\$88,072)	Taken out of Op. budget; put in sep. article

## FY 2010 Finance Committee Recommendations vs. Selectmen as of Close of Warrant

Division	Department	A/B	Line	Description	Reductions	Increases	Net Change	Comments
<b>Division VI Total</b>					<b>(\$169,329)</b>	<b>\$0</b>	<b>(\$169,329)</b>	
<b>Operating Budget Total:</b>					<b>(\$725,632)</b>	<b>\$290,319</b>	<b>(\$435,313)</b>	
<b>Enterprise Funds</b>								
WWEF	440 Wastewater Enterprise Fund	A	51100	Department Head	\$0	\$30,806	\$30,806	1/3 of DPW Department Head
	440 Wastewater Enterprise Fund	A	51113	Administration	\$0	\$39,450	\$39,450	1/3 of DPW Administration
<b>A: Personal Expenses Total</b>					<b>\$0</b>	<b>\$70,256</b>	<b>\$70,256</b>	
	440 Wastewater Enterprise Fund	B	55519	Reserve for Abatements	(\$6,000)		(\$6,000)	FY08 Actual \$1,845
<b>B: Expenses Total</b>					<b>(\$6,000)</b>	<b>\$0</b>	<b>(\$6,000)</b>	
<b>440 Wastewater Enterprise Fund Total</b>					<b>(\$6,000)</b>	<b>\$70,256</b>	<b>\$64,256</b>	
<b>Wastewater Enterprise Fund Total</b>					<b>(\$6,000)</b>	<b>\$70,256</b>	<b>\$64,256</b>	
WEF	450 Water Enterprise Fund	A	51100	Department Heads	(\$42,963)		(\$42,963)	1/3 of DPW Department Head
WEF	450 Water Enterprise Fund	A	51102	Clerical Personnel	(\$41,280)		(\$41,280)	Moved to 156 DPW Administration
WEF	450 Water Enterprise Fund	A	51113	Administration		\$39,450	\$39,450	1/3 of DPW Administration
<b>A: Personal Expenses Total</b>					<b>(\$84,243)</b>	<b>\$39,450</b>	<b>(\$44,793)</b>	
<b>Water Enterprise Fund Total</b>					<b>(\$84,243)</b>	<b>\$39,450</b>	<b>(\$44,793)</b>	

**FY 2010 Finance Committee Additional Recommendations since Warrant Clc**

Division	Department	A/B	Line	Description	Reductions	Increases	Net Change
1	123 Town Manager	A	51101	Professional/Technical *	(\$1,980)		(\$1,980)
1	156 Gen'l Gov't Administration	B	52501	Special Events *	(\$2,200)		(\$2,200)
1	482 Airport Commission	B	52403	Energy/Heat *	(\$1,500)		(\$1,500)
<b>Division I Total:</b>					<b>(\$5,680)</b>	<b>\$0</b>	<b>(\$5,680)</b>
2	141 Board of Assessors	A	51110	Vacation Relief *	(\$500)		(\$500)
2	141 Board of Assessors	B	52500	Legal Notices		\$90	\$90
<b>141 Board of Assessors Total</b>					<b>(\$500)</b>	<b>\$90</b>	<b>(\$410)</b>
2	145 Treasurer/Collector	A	51110	Vacation Relief *	(\$300)		(\$300)
<b>Division II Total</b>					<b>(\$800)</b>	<b>\$90</b>	<b>(\$710)</b>
3	211 Police Station	B	52403	Energy/Heat *	(\$3,000)		(\$3,000)
3	220 Fire	B	52403	Energy/Heat *	(\$3,000)		(\$3,000)
3	299 Parking	B	52403	Energy/Heat *	(\$1,000)		(\$1,000)
<b>Division III Total</b>					<b>(\$7,000)</b>	<b>\$0</b>	<b>(\$7,000)</b>
<b>Division IV Total</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
5	511 Health Inspector/Agent	B	52704	Mileage/Car Allowance *	(\$2,200)		(\$2,200)
<b>Division V Total</b>					<b>(\$2,200)</b>	<b>\$0</b>	<b>(\$2,200)</b>
<b>Division VI Total</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total:</b>					<b>(\$15,680)</b>	<b>\$90</b>	<b>(\$15,590)</b>