



Topsfield Finance Committee Minutes to the Meetings

Meeting was held
via Videoconference
March 8, 2021

Pursuant to Governor Baker's March 12, 2020 Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A, §18, and the Governor's March 15, 2020 Order imposing strict limitation on the number of people that may gather in one place, this meeting of the Topsfield Finance Committee was conducted via remote participation to the greatest extent possible. Specific information and the general guidelines for remote participation by members of the public and/or parties with a right and/or requirement to attend this meeting can be found on the Topsfield website, at www.topsfieldma.gov. For this meeting, members of the public who wish to watch or listen to the meeting may do so in the following manner: Video conference information is posted on the website. No in-person attendance of members of the public will be permitted, but every effort will be made to ensure that the public can adequately access the proceedings in real time, via technological means. In the event that we are unable to do so despite best efforts, we will post on the Topsfield website an audio or video recording, transcript, or other comprehensive record of proceedings as soon as possible after the meeting.

I. Call to Order

Chair Che Elwell called the meeting to order at 7:02 PM and initiated roll call. Present were Chair Elwell-Y, Karen Dow-Y, Karen Duval-Y, Jon Guido-Y, Mike Hartmann-Y, Eric Menzer-Y and David Larson-Y. Also present were Kevin Harutunian, Town Administrator; Catherine Gabriel, Town Accountant; Dick Gandt and Boyd Jackson, Select Board; and Chief Collins-Brown, Fire Dept.; and Beth Willis, Clerk. Also present were Masconomet Superintendent Michael Harvey, and School Committee members, Melissa Ogden, William Hodges and Zillie Bhujju. Chairman Elwell noted the meeting is being recorded but not broadcast live. As the meeting took place via videoconference, all votes will be taken by roll call.

II. MASCO Update

Ms. Duval introduced Dr. Harvey who gave an update on the FY22 budget recommendations including the following highlights:

- a) Increase in total operating expenses of \$859,504 (2.4%)
- b) Increase of \$710,160 (2.5%)
- c) Assessment for Topsfield is increased by \$643,383 (8.3%) due to enrollment shifts between the three towns and the impact of the Commonwealth's Net School Spending requirement.

Dr. Harvey summarized the adjustments made to the budget as of March 1st for a total revised increase to the total operating budget of \$710,159 for an overall reduction of \$11K (see attached presentation.)

Discussion ensued including the following highlights:

- a) Since the above reductions in FTEs represent one-time reductions in offsets, the overall need is to reconcile the budget with sustainability year over year.
- b) Right-sizing the staff to meet the fluctuating demands in enrollment.
- c) Not cutting staff in order to eventually come out of a once-in-a-lifetime-pandemic.
- d) Intentional planning to address decline in enrollment.
- e) Reimbursement of COVID-related expenses by ESSER grants unknown at this time.
- f) Excess and deficiency account balance close to \$1M.
- g) CARES funding of \$270K was passed on from other towns.
- h) Steady drop in enrollment – 2013 2,088 students; 2021 1,615 needs to be addressed.
- i) Consideration of overall expenses year over year.
- j) Tax bill of average Topsfield house with one student does not support per-pupil cost.
- k) Collective bargaining agreements reflect a sustainable labor cost model.

Dr. Harvey noted that the final review, now at a \$20K difference, will take place on Wednesday. Mr. Duval reported that the Select Board voted last week to support the modification to the regional agreement and acceptance of the request by policy subcommittee and school committee to move forward with the changes related to how the apportionment is calculated from one year at a time to two-year average (Fiscal 2023) to three-, then four- and five-year average with the final method of five-year average to begin in fiscal year 2026. Mr. Jackson added that the MASCO School Committee should be ready to defend the need for an override.

III. Capital Review

Mr. Harutunian updated the Committee on the items from last week's review of version 2.2. Discussion ensued.

IV. Liaison Updates

Mr. Menzer reported that the school is \$248 above guideline. The formal public hearing on the budget is scheduled for early April to educate the public on the budget and the possible need for an override. Mr. Elwell suggested that the school committee be put on the agenda for next week's meeting. Discussion ensued on the timeline for voting on the final budget. Mr. Harutunian will speak with the Finance Director and Superintendent with regard to importance of meeting guidelines particularly this year. Discussion also ensued on grant monies that will become available for one-time expenses.

Ms. Duval reported she is continuing to work on scheduling a presentation on the police budget.

V. FinCom Model Review

Mr. Hartmann updated the Committee on the model (see attached document).

Discussion ensued and suggested changes were made in real time to various line items. Mr. Elwell noted that at the present time the budget is \$600K over guideline with the elementary schools at their current over-guideline number.

VI. Base Budget and Over Guidelines Review

Mr. Elwell began the discussion on the review and vote on the Omnibus (see attached document.)

Initial Vote

Upon motion duly made by Ms. Dow and seconded by Mr. Menzer, it was unanimously voted that any and all votes taken can be superseded by future votes. Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Mr. Guido had temporarily left the meeting at 8:00PM. Motion passed 6-0.

Selectmen's Wages – Mr. Harutunian noted this request is withdrawn.

Accounting Department – Assistant Town Accountant

Following discussion and upon motion duly made by Mr. Menzer and seconded by Ms. Dow, it was unanimously voted to approve request to increase Assistant Town Accountant hours from 34 to 40 hours in the amount of \$9,397.00. Mr. Guido-A, Mr. Hartmann-N, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 5-1-1.

Accounting Department - Auditing Services

Following discussion and upon motion duly made by Mr. Menzer and seconded by Ms. Dow, it was unanimously voted to approve request for single-audit auditing services in the amount of \$5,000.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Assessor Professional Services

Following discussion and upon motion duly made by Ms. Dow and seconded by Mr. Larson, it was unanimously voted to approve request for appraisal/consulting services to assess personal property utilities companies in the amount of \$4,000.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Town Hall Electricity

Following discussion and upon motion duly made by Mr. Larson and seconded by Mr. Guido, it was unanimously voted to approve request to increase electricity expense in the amount of \$9,000.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Town Hall Computer Munis Software

Upon motion duly made by Ms. Duval and seconded by Ms. Dow, it was unanimously voted to approve request for contractual increase in the amount of \$1,504.00. Mr. Guido-

Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Town Hall Computer Facility Management Services - Mr. Harutunian requested that this item be withdrawn.

Town Hall Postage Meter

Upon motion duly made by Ms. Dow and seconded by Mr. Larson, it was unanimously voted to approve request for contractual increase in the amount of \$690.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Town Clerk Contracted Services

Upon motion duly made by Mr. Hartmann and seconded by Ms. Dow, it was unanimously voted to approve request for re-codification of the town's general bylaws in the amount of \$1,577.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Town Clerk Contracted Services

Following discussion and upon motion duly made by Ms. Duval and seconded by Mr. Guido, it was unanimously voted to approve request for costs of annual maintenance and service fees for eCode 360 software in the amount of \$1,195.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Town Clerk Contracted Services

Upon motion duly made by Mr. Guido and seconded by Ms. Dow, it was unanimously voted to approve request for contracted services to annually update town's bylaws on eCode 360 software in the amount of \$800.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Town Clerk Contracted Services

Following discussion and upon motion duly made by Ms. Dow and seconded by Mr. Menzer, it was unanimously voted to approve request for costs of annual maintenance and service fees for Poll Pads in the amount of \$1,200.00. Mr. Guido-A, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 6-0-1.

Planning and Economic Development - Mr. Harutunian asked that this request be withdrawn due to fiscal constraints.

Police Wages Admin Assistant

Ms. Duval asked to hold on this item until the presentation by the police department.

Fire Wages Call Firefighter Wages

Following discussion and upon motion duly made by Ms. Dow and seconded by Mr. Larson, it was unanimously voted to approve request for additional funds to meet

contractual obligations and budget needs in the amount of \$10,000.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Fire Wages Holiday FT/OT

Following discussion and upon motion duly made by Ms. Dow and seconded by Mr. Menzer, it was unanimously voted to approve request for additional funds to meet contractual obligations and budget needs in the amount of \$13,500.00. Mr. Guido-A, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 6-0-1.

Fire Wages Training

Upon motion duly made by Ms. Dow and seconded by Mr. Menzer, it was unanimously voted to approve request for additional funds to meet contractual obligations and budget needs in the amount of \$5,000.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Fire Expense Turn Out Gear

Following discussion and upon motion duly made by Ms. Dow and seconded by Mr. Menzer, it was unanimously voted to approve request for costs of three set of turn out gear in the amount of \$10,000.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Fire Expense Professional Services Permit Billing

Following discussion and upon motion duly made by Ms. Dow and seconded by Mr. Menzer, it was unanimously voted to approve request to offset costs by an anticipated increase in general fund revenue in the amount of \$2,125.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Inspectional Services Building Inspector

Following discussion and upon motion duly made by Mr. Larson and seconded by Mr. Menzer, it was unanimously voted to approve request to restore building inspector position to 30 hours by adding additional 12 hours in the amount of \$23,587.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Tree Warden Department Tree Removal Contracted – Mr. Harutunian requested this item be withdrawn.

Street Lights Electricity

Following discussion and upon motion duly made by Ms. Dow and seconded by Mr. Larson, it was unanimously voted to approve request to increase street light accounts in the amount of \$3,896.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Park and Cemetery Maintenance and Equipment

Following discussion and upon motion duly made by Mr. Larson and seconded by Mr. Menzer, it was unanimously voted to approve request for additional funds in existing vehicle maintenance and equipment line item in the amount of \$3,000.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Park and Cemetery Groundskeeping

Following discussion and upon motion duly made by Mr. Larson and seconded by Ms. Dow, it was unanimously voted to deny the request for additional funds in existing groundskeeping line item in the amount of \$6,000.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0 to deny the request.

Board of Health Administrative Assistant – upon no motion on the floor, this item will be moved to next week's agenda.

Board of Health Board Secretary – upon no motion on the floor, this item will be moved to next week's agenda.

Board of Health Dead Animal Pickup

Upon motion duly made by Mr. Menzer and seconded by Mr. Guido, it was unanimously voted to approve request to increase this line item in the amount of \$2,700.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Board of Health Medical Sharps Pickup/Disposal

Upon motion duly made by Mr. Guido and seconded by Mr. Larson, it was unanimously voted to approve request to add this new line item in the amount of \$1,750.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Board of Health Medical Vaccine Expense – this item is moved to next week's agenda.

Library Department Water

Following discussion and upon motion duly made by Mr. Larson and seconded by Ms. Dow, it was unanimously voted to approve request to increase line item in the amount of \$194.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Library Department Anticipated Maintenance and Repairs

Upon motion duly made by Mr. Guido and seconded by Ms. Duval, it was unanimously voted to approve request to increase line item in the amount of \$1,769.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Library Department Computer Expense

Upon motion duly made by Mr. Guido and seconded by Mr. Menzer, it was unanimously voted to approve request to allow for expected 2% increase in costs related to computer in the amount of \$124.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Library Department Computer Network Administration

Upon motion duly made by Mr. Guido and seconded by Ms. Duval, it was unanimously voted to approve request to allow for actual increase in contract in the amount of \$198.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

Recreation Department Salary and Wages

Following discussion the Committee asked Mr. Harutunian to come back to the Committee with an anticipated job description of the position.

Recreation Department Other Expenses

This will be addressed in conjunction with the above item.

Holiday on the Green Misc Expense – Mr. Harutunian asked that this item be withdrawn.

Unemployment Fund (088)

Following discussion the Committee asked Ms. Gabriel to provide further financial information to the Committee.

Police and Fire Special Indemnity Leave (090)

Following discussion and upon motion duly made by Ms. Dow and seconded by Mr. Menzer, it was unanimously voted to approve request to transfer to Fund 090 in the amount of \$20,000.00. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

VII. Approval of Minutes – February 22, 2021

Upon motion duly made by Mr. Guido and seconded by Ms. Dow, it was unanimously voted to approve the above minutes. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0.

VIII. Dates

Saturday, May 8 - Town Meeting

Location for outdoor event due to COVID-19.

Next Meeting

Monday, March 15th @ 7:00pm

Agenda items:

Elementary School; review warrant and budget model; base budget and review over guidelines

IX. Adjournment

Upon motion duly made by Ms. Dow and seconded by Mr. Guido, it was unanimously voted to adjourn. Mr. Guido-Y, Mr. Hartmann-Y, Mr. Larson-Y, Mr. Menzer-Y, Ms. Duval-Y, Ms. Dow-Y and Mr. Elwell-Y. Motion passed 7-0. Meeting adjourned at 10:41PM.

Respectfully submitted,

Christine Martin Barraford
Recording Secretary

Documents used:
School Committee Budget Presentation
Capital Review v 2.2
Attachment:
Fincom Budget Model

Minutes APPROVED March 29, 2021

Masco