



Topsfield Finance Committee

Minutes to the Meetings

Meeting was held remotely via a posted Zoom link
January 24, 2022

Pursuant to Chapter 20 of the Acts of 2021, this meeting will be conducted via remote means. This means that members of the public body as well as members of the public may access this meeting via virtual means. The meeting may also be accessed remotely via contact provided below. When required by law or allowed by the Chair, persons wishing to provide public comment or otherwise participate in the meeting, may do so by accessing the meeting remotely, as noted above. Additionally, the meeting may be broadcast at a later date via the town YouTube channel and Boxford Cable Television.

I. Call to Order: Chair Che Elwell called the meeting to order at 7:02 PM with Karen Dow, Jon Guido, Karen Duval, Tim O'Malley, Mike Hartmann and David Larson present. Also present: Catherine Gabriel, Town Accountant; Beth Willis, Town Clerk; Laura Zalewski, retiring Library Director; Dan Tremblay, incoming Library Director; Kathy Hartmann, Chair, Board of Library Trustees; Greg Krom, Water Department Superintendent; Wendy Hansbury, Health Director; and Mark Rizza, member, Board of Health. Members of the public present: none. All votes at the meeting were taken by roll call due to the remote nature of the meeting.

II. Review any meeting minutes: 1/10/22 minutes: motion to approve by J. Guido, seconded by D. Larson. Voted in favor by roll call 7-0.

III. Update from Library:

- L. Zalewski retiring at the end of January; D. Tremblay starting this week as the new Director.
- L. Zalewski reports the Municipal Appropriation Requirement (MAR) drives the FY23 budget. Due to personnel changes in FY22, the salary increases aren't enough to meet MAR (FY23 at least 2.5% more than the average of FY 20-22 appropriations). Request "Other" above guidelines in order to meet MAR.
- Gould Fund covers books/media as well as replacement of some building items. Trust Fund Commissioners have indicated Gould Fund could pay for new landscaping.
- Engineering study completed for basement water issue; trying to find a contractor to bid on first of three phases of work.

IV. Update from Water

- G. Krom reviewed proposed FY23 budget. Includes negotiated wage increase. Additional Overtime would keep well-cleaning and leak detection in-house for more effective operation, with a reduction in vendor contracts.
- PFAS test results are lower than the Massachusetts limit, so no additional treatment required at this time. Some concern that the US EPA may set stricter limits.

V. Update on Board of Health:

- Budget within guidelines.
- M. Rizza presented information on vaccination clinic costs and reimbursements. Reimbursements plus grants covered all flu clinic costs for 2020, with a small excess going to the Town's general fund. 2021 not known yet, reimbursements are very late.

VI. Liaison Updates:

- J. Guido reports Topsfield Elementary School Committee is developing its budget perspective, will invite them to 2/28 FinCom meeting.
- K. Duval reports Masco School Committee begins budget discussions 2/2. Tri-town FinComs invited to Masco budget subcommittee meeting 2/9. Budget will be discussed with the towns 2/16. Public hearing is 3/2 with final deliberations and vote 3/7 and 3/9.

VII. Model Update: M. Hartmann showed the recap sheet for model v1.1, which includes the Omnibus department budgets. With schools at guidelines, model is about \$360k over the levy limit.

VIII. Any Other Business:

- Next ARPA meeting 1/25
- Request Select Board/Town Administrator and both school committees to share information on where one-time funds are being used on operating costs.

IX. Next meetings: 1/31/22 at 7 pm: Police, Fire (to be confirmed). 2/7/22 at 7 pm: Highway, Parks & Cemetery; Masco update from K. Duval. 2/14/22: Masco; Town Administrator/Select Board; Capital.

X. A motion was made by Karen Dow to adjourn at 9:07 PM, seconded by Karen Duval and voted in favor 7-0.

Respectfully submitted,

Karen Dow

Attachments:

- **Model v1.1 recap sheet**
- **Vaccination cost and reimbursement summary from M. Rizza**

DISCLAIMER: THIS DOCUMENT IS A "WORK-IN-PROGRESS". IT IS NOT TO BE CONSIDERED AS A RECOMMENDATION OF THE FINANCE COMMITTEE.							
	FIN COM EST. TAX RECAP 2020	FIN COM EST. TAX RECAP 2021	FIN COM EST. TAX RECAP 2022	FIN COM EST. TAX RECAP 2023	DIFFERENCE PRJ. 2023+/- 2022		Comments Notes
					\$	%	
II. AMOUNT TO BE RAISED:							
A. APPROPRIATIONS:							
GENERAL GOVERNMENT	1,648,459	1,664,254	1,705,960	1,728,100	22,140	1.30%	
PUBLIC SAFETY	2,696,952	2,871,188	2,926,406	2,944,964	18,558	0.63%	
EDUCATION: ELEMENTARY SCHOOLS	8,913,230	9,117,902	9,368,643	9,649,702	281,059	3.00%	1
PUBLIC WORKS & FACILITIES	1,726,163	1,724,420	1,659,650	1,668,252	8,602	0.52%	
HUMAN SERVICES	280,180	278,498	293,530	299,442	5,912	2.01%	
CULTURE AND RECREATION	638,658	665,336	687,835	690,791	2,956	0.43%	
DEBT SERVICE	1,349,146	1,370,828	1,312,064	1,096,864	(215,200)	-16.40%	
OTHER EXPENDITURES (PENSIONS/INSURANCE)	4,156,770	4,249,683	4,273,832	4,433,833	160,001	3.7%	
TOTAL ARTICLE 3RD	21,409,558	21,942,109	22,227,920	22,511,948	284,028	1%	
MASCONOMET REGIONAL SCHOOL	7,693,568	7,825,842	8,476,833	8,847,181	370,348	4%	
OTHER ATM WARRANT ARTICLES	3,646,596	3,333,633	4,059,661	3,513,661	(546,000)	-13%	
STM WARRANT ARTICLES	395,400	19,410			-		
TOTAL: APPROPRIATIONS	33,145,122	33,120,994	34,764,414	34,872,790	108,376	0.3%	
B. OTHER AMOUNTS TO BE RAISED:							
1. AMOUNTS CERTIFIED FOR TAX TITLE PURPOSES					-		
2. DEBT & INTEREST CHARGES NOT IN SCH. B					-		
3. FINAL COURT JUDGMENTS					-		
4. TOTAL OVERLAY DEFICITS OF PRIOR YEARS					-		
5. TOTAL CHERRY SHEET OFFSETS (CS1-ER)	10,985	11,043	13,487	13,314	(173)	(0)	
6. REVENUE DEFICITS					-		
7. OFFSET RECEIPTS DEFICITS (CH.44, S53E)					-		
8. AUTHORIZED DEFERRAL OF TEACHERS' PAY					-		
9. SNOW AND ICE DEFICIT (CH.44, S31D)				100,000	100,000		
10. OTHER					-		
TOTAL: LINES 1 - 10	10,985	11,043	13,487	113,314	99,827	7	
C. STATE AND COUNTY ASSESSMENTS	209,214	201,552	209,306	212,302	2,996	0	
D. ALLOWANCE FOR ABATEM'TS & EXEMP'S (OVERLAY)	140,000	140,000	140,000	160,000	20,000	0	
E. TOTAL AMOUNT TO BE RAISED:	33,505,321	33,473,589	35,127,207	35,358,406	231,199	0.66%	
III. ESTIMATED RECEIPTS & OTHER REVENUE SOURCES:							
A. ESTIMATED STATE RECEIPTS	1,971,166	2,019,051	2,069,473	2,114,884	45,411	0	
A1. OVERLAY SURPLUS for ALLOWANCE FOR ABATEMENT		100,000	75,000		(75,000)		
B1. ESTIMATED LOCAL RECEIPTS (SCHEDULE A)	1,600,000	1,650,000	1,670,000	1,760,000	90,000	0	2
B3. ENTERPRISE FUNDS (SCHEDULE A-2)	2,091,364	2,372,426	2,562,872	2,285,337	(277,535)	(0)	
B4. REVOLVING FUNDS (SCHEDULE A-3)					-		
C1. FREE CASH FOR PARTICULAR PURPOSE	1,167,500	758,000	1,023,500	987,000	(36,500)	(0)	
C2. OTHER AVAILABLE FUNDS FOR PART. PURPOSE	685,626	79,484	297,138	65,000	(232,138)	(1)	
D1. FREE CASH TO REDUCE TAX LEVY	\$500,000	\$260,000	\$400,000	\$0	(400,000)		
E. TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURCE	8,015,656	7,238,961	8,097,983	7,212,221	(885,762)	-10.94%	
SUMMARY OF AMTS TO BE RAISED & ESTIMATED RECEIPTS							
TOTAL AMOUNT TO BE RAISED	33,505,321	33,473,589	35,127,207	35,358,406	231,199	0.66%	
TOTAL ESTIMATED RECEIPTS AND REVENUE:	8,015,656	7,238,961	8,097,983	7,212,221	(885,762)	-10.94%	
TOTAL TAX LEVY:	25,489,665	26,234,629	27,029,225	28,146,185	1,116,961	4.13%	
MAXIMUM ALLOWABLE LEVY:	25,785,184	26,387,921	27,114,430	27,784,108	669,678	2.47%	
EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY	(295,518)	(153,293)	(85,206)	362,077			OVER/(UNDER)
TOTAL VALUATION:	1,443,019,087	1,463,800,844	1,622,796,155	1,671,480,040		-	
TAX RATE:	17.66	17.92	16.66	16.84		-	
Memorandum: Current certified Free Cash:	\$2,564,754	\$2,046,950	\$2,618,095	\$2,600,000			
Minimum Free Cash Position:	\$897,254	\$1,028,950	\$1,194,595	\$1,613,000			
Free Cash expended above	\$1,667,500	\$1,018,000	\$1,423,500	\$987,000			
Net available Free Cash :	\$0	\$0	\$0				
NOTES: Budget comparisons adjusted to compensate for excluded or new line items FY vs FY budget categories.							
1 Elementary school budget	#REF!						
2 Possibly underestimates ambulance revenue by:	\$ 210,000						

Town of Topsfield - Influenza Report for 2021

Summary of Flu Reimbursements:

Report Date	Payer Type	Year Administered	Amount	Net Payment	Town Receipt	Town Receipt FY 21	Town Receipt FY 22	Notes
March 2021	Medicare B	2018	\$ 991.77	\$ 892.59				
	Medicare B	2019	\$ 1,408.77	\$ 1,267.89				
	Commercial	2020	\$ 1,906.19	\$ 1,715.57	\$ 3,876.06	\$ 3,876.06		
June 2021	Medicare B	2020	\$ 824.96	\$ 742.46				
	Commercial	2020	\$ 1,828.76	\$ 1,645.88	\$ 2,388.35	\$ 2,388.35		Assumes payment after 6/30/21
September 2021	Medicare B	2020	\$ 4,046.04	\$ 3,641.44				
	Commercial	2020	\$ 1,821.12	\$ 1,639.01	\$ 5,280.44	\$ 5,280.44		
Total 2021 Flu Reimbursements			\$ 12,827.61	\$ 11,544.85	\$ 11,544.85	\$ 3,876.06	\$ 7,668.79	
Total Reimbursement for 2020 Clinic			\$ 10,427.07	\$ 9,384.36				

Summary of 2020 Flu Clinics:

Vaccine Type	Count	Amount	Net Payment
G0008 - Vaccine Administration	94	\$ 1,732.26	\$ 1,559.03
90471 - Vaccine Administration	127	\$ 2,009.36	\$ 1,808.42
90473 - Vaccine Administration	12	\$ 173.56	\$ 156.20
Sub-total Administration	233	\$ 3,915.18	\$ 3,523.66

90686 - Influenza vaccine, quadrivalent (IIV4), preservative free	95	\$ 1,511.62	\$ 1,360.46
90682 - Influenza vaccine, quadrivalent (RIV4), preservative free	15	\$ 862.71	\$ 776.44
90662 - Influenza vaccine, high dose (IIV4-HD)	71	\$ 4,137.56	\$ 3,723.80
Sub-total Vaccine	181	\$ 6,511.89	\$ 5,860.70

Total Vaccination Reimbursement Breakdown	414	\$ 10,427.07	\$ 9,384.36
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Patient Breakdown:

Administration Reimbursement Only	Patients	Notes
Fully Reimbursed - Administration and Vaccine	52	Patients are 18 and under as vaccine is available for free from the D.P.H. Immunization Program
Sub-total Patients Reimbursed	181	
Unreimbursed	233	
Total Patients Vaccinated in 2020	39	The Board of Health is actively reviewing records to determine whether appropriate to resubmit for reimbursement
	272	

Summary of 2020 Flu Clinic Expenses

Expense Description	Amount	Expense Type
VNA Care - Nurses - September Clinic	\$ 765.62	BOH Budget - VNA Visiting Nurses
VNA Care - Nurses - November Clinic	\$ 765.62	BOH Budget - VNA Visiting Nurses
VNA Care - Flu Vaccine - 188 people	\$ 6,801.40	BOH Budget - Vaccine Expense
VNA Care - Flu Vaccine - 84 people	\$ 1,937.98	MAPC Covid-19 Grant - One Time
Staples - Ancillary Supplies - Clinic Signs, printer, etc	\$ 405.13	MAPC Covid-19 Grant - One Time
Total Clinics Expense	\$ 10,675.75	

Summary of Topsfield 2020 Flu Clinic Finances

Total Reimbursement for 2020 Clinics from Comm. Medicine	\$	9,384.36
Total Grant Reimbursement for 2020 Clinics	\$	2,343.11
Total Clinic Expense	\$	(10,675.75)
Total Contribution to Topsfield's General Fund	\$	1,051.72

