



Topsfield Finance Committee  
Minutes to the Meetings  
Meeting was held remotely via a posted Zoom link  
March 7, 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; Steve Whelan, Town Moderator; Kevin Harutunian, Town Administrator; Lynne Bermudez, Boyd Jackson, Dick Gandt and Marshall Hook, Select Board; Chief Neal Hovey, Police Dept; Chief Jen Collins-Brown, Fire Dept; Gary Wildes, DPW Superintendent; Martha Morrison, Planning Board; Donna Rich, Purchasing Agent. Members of the public present: two. All votes at the meeting were taken by roll call due to the remote nature of the meeting.

**II. Review any meeting minutes:** 2/28/22 minutes: motion to approve by D. Larson, seconded by J. Guido. Voted in favor by roll call 7-0.

**III. Model Update:** v1.8 has tabs for budget vote tracker and warrant article vote tracker. Contains:

- current version of base budgets
- Masco as presented at 2/28 FinCom meeting; number may change
- Elementary at guideline including XSPED
- mandated over-guidelines amounts (green column in the Omnibus Budget spreadsheet over-guidelines tab)
- warrant articles as presented in current version of ATM warrant
- About \$307k of over-guidelines requests not in v1.8
- Still have Snow&Ice deficit at \$100k
- New growth at \$42k as per Toula Guarino, Town Assessor
- Recap shows over levy limit by about \$513k

#### **IV. Follow-up on Select Board/Town Administrator items:**

- Parks & Cemetery: Resident feedback suggests a desire for better ballfields and improved cemetery maintenance.
  - Instead of adding 1 FTE to P&C, use funds for summer help and Perpetual Care Fund to contract out mow & weed of cemetery. Frees up existing personnel for Town properties and ballfields.
  - Proposing to increase field-use revenues by charging per player rather than per team.
  - Warrant article to improve fields to an acceptable state, then maintain from there. Results in a decrease in field maintenance line in operating budget.
  - Warrant articles for cemetery improvements to water lines and paving (Perpetual Care Fund), and addition of about 300 lots (Sale of Lots Fund).
- Additional proposed capital items beyond the \$300k guideline: playing field repair, tree removal on Town property, tree re-planting, consultant on MS4 permit, Master Plan development (STM funding transfer, in addition to a state grant)
- Operating budget: department heads reviewing for any savings
- Request for a 0.5 FTE planner: would take over Planning Board and ZBA support from Donna Rich (retiring), in addition to providing planning expertise. Would still need 1 FTE to replace Donna's efforts in other areas. Request supported by M. Morrison (PB) and R. Moriarty (ZBA), as individuals. Discussion ensued.
- Decrease of \$10k in Town Hall budget in IT area, due to IT regionalization savings
- Interviewing now for a new Building Inspector; may adjust requested effort based on feedback
- Free Cash balance: Town auditors suggest certified Free Cash (i.e. prior to Town Meeting uses) at 10% of operating budget as a good number. C. Gabriel looked across the state; more than half of cities and towns have this at 7% or greater. Topsfield is at 10% this year, due to conservative spending, hiring freezes, and use of COVID-related grants. Topsfield policy guidelines have a minimum Free Cash balance of 3% of the prior year's tax levy after Town Meeting, which is a different quantity.
- J. Guido asked whether 2 additional fire fighters would be part of Article Third or a separate warrant article. Discussion ensued.

**V. Review and vote base budgets:** To be done at the 3/14 meeting, as Town Hall team reviewing and updating department budgets.

#### **VI. Next Meetings:**

- 3/14: Vote base budgets, begin voting over-guidelines requests; Masconomet budget; begin voting warrant articles.
- 3/21: continue voting over-guidelines requests and warrant articles.
- 3/28: finalize all votes.

**VII. A motion was made by Karen Dow to adjourn at 9:49 PM, seconded by Karen**

Duval and voted in favor 7-0.

Respectfully submitted,

Karen Dow

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Attachments: Model v1.8 including recap



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	FIN COM EST. TAX RECAP 2019	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	1,485,270	1,648,459	1,664,254	1,705,960	1,741,440	35,480	2.08%	
PUBLIC SAFETY	2,613,676	2,696,952	2,871,188	2,926,406	2,944,964	18,558	0.63%	
EDUCATION: ELEMENTARY SCHOOLS	8,108,071	8,913,230	9,117,902	9,368,643	9,735,704	367,060	3.92%	1
PUBLIC WORKS & FACILITIES	1,680,330	1,726,163	1,724,420	1,659,650	1,668,252	8,602	0.52%	
HUMAN SERVICES	263,776	280,180	278,498	293,530	299,442	5,912	2.01%	
CULTURE AND RECREATION	609,774	638,658	665,336	687,835	690,791	2,956	0.43%	
DEBT SERVICE	1,139,566	1,349,146	1,370,828	1,312,064	1,096,864	(215,200)	-16.40%	
OTHER EXPENDITURES (PENSIONS/INSURANCE)	3,934,577	4,156,770	4,249,683	4,273,832	4,335,833	62,001	1.5%	
TOTAL ARTICLE 3RD	19,835,040	21,409,558	21,942,109	22,227,920	22,513,290	285,369	1.28%	2
MASCONOMET REGIONAL SCHOOL	7,579,413	7,693,568	7,825,842	8,476,833	8,663,385	186,552	2.2%	
OTHER ATM WARRANT ARTICLES	2,632,492	3,646,596	3,333,633	4,059,661	3,992,516	(67,145)	-2%	
STM WARRANT ARTICLES	250,962	395,400	19,410			-		
TOTAL: APPROPRIATIONS	30,297,907	33,145,122	33,120,994	34,764,414	35,169,191	404,777	1.2%	
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)	10,770	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	10,770	10,985	11,043	13,487	113,314	99,827	7	
C. STATE AND COUNTY ASSESSMENTS	300,530	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	140,000	160,000	20,000	0	
E. TOTAL AMOUNT TO BE RAISED:	30,749,207	33,505,321	33,473,589	35,127,207	35,654,807	527,600	1.50%	
III. ESTIMATED RECEIPTS & OTHER REVENUE SOURCES:								
A. ESTIMATED STATE RECEIPTS	1,927,465	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	1,600,000	1,650,000	1,670,000	1,760,000	90,000	0	2
B3. ENTERPRISE FUNDS (SCHEDULE A-2)	1,801,901	2,091,364	2,372,426	2,562,872	2,279,290	(283,582)	(0)	
B4. REVOLVING FUNDS (SCHEDULE A-3)	-					-		
C1. FREE CASH FOR PARTICULAR PURPOSE	663,250	1,167,500	758,000	1,023,500	1,261,325	237,825	0	
C2. OTHER AVAILABLE FUNDS FOR PART. PURPOSE	326,968	685,626	79,484	297,138	339,850	42,712	0	
D1. FREE CASH TO REDUCE TAX LEVY	\$478,683	\$500,000	\$260,000	\$400,000	\$0	(400,000)		
E. TOTAL ESTIMATED RECEIPTS & OTHER REV. SOURCE	6,798,267	8,015,656	7,238,961	8,097,983	7,755,349	(342,633)	-4.23%	
SUMMARY OF AMTS TO BE RAISED & ESTIMATED RECEIPTS								
TOTAL AMOUNT TO BE RAISED	30,749,207	33,505,321	33,473,589	35,127,207	35,654,807	527,600	1.50%	
TOTAL ESTIMATED RECEIPTS AND REVENUE:	6,798,267	8,015,656	7,238,961	8,097,983	7,755,349	(342,633)	-4.23%	
TOTAL TAX LEVY:	23,950,940	25,489,665	26,234,629	27,029,225	27,899,458	870,233	3.22%	
MAXIMUM ALLOWABLE LEVY:	24,035,528	25,785,184	26,390,435	27,114,430	27,386,251	271,821	1.00%	
EXCESS LEVY CAPACITY: (UNDER) OR OVER MAX. ALL. LEVY	(84,587)	(295,518)	(155,807)	(85,206)	513,207			OVER/(UNDER)
TOTAL VALUATION:	1,408,588,756	1,443,019,087	1,463,800,844	1,622,796,155	1,671,480,040		-	
TAX RATE:	17.00	17.66	17.92	16.66	16.69		-	
Memorandum: Current certified Free Cash:	\$2,266,933	\$2,564,754	\$2,046,950	\$2,618,095	\$3,288,779			
Minimum Free Cash Position:	\$1,125,000	\$897,254	\$1,028,950	\$1,194,595	\$2,027,454			
Free Cash expended above	\$1,141,933	\$1,667,500	\$1,018,000	\$1,423,500	\$1,261,325			
Net available Free Cash :	\$0	\$0	\$0	\$0				
NOTES: Budget comparisons adjusted to compensate for excluded or new line items FY vs FY budget categories.								
1 Elementary school budget 3% + 86,000 X-SPED								
2 change not counting a reduction in debt 500.5K 2.25%								

