

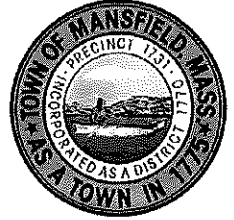
Town of Mansfield

6 Park Row, Mansfield, Massachusetts 02048

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Finance Committee

2022 FEB 18 A 11:35



Meeting Minutes 1.20.2022

MANSFIELD
MASSACHUSETTS

Present Virtually: Chair, Ms. Sara Walsh, Mr. Brian Eagle, Clerk, Mr. Jack Cooney, Mr. Michael DeSantis, Mr. Walter Wilk, Vice Chair, Mr. Scott Feely and Mr. Michael Flaherty

Guests: Mr. Barry LaCasse, Ms. Marianne Staples

Not present at the start of the meeting: Mr. Mike Flaherty arrived 7:49 pm

Minutes: Sharon Varricchione

Call to Order: The Finance Committee was called to order at 7:00 pm by Ms. Sara Walsh.

Reserve request for voting equipment for 7th precinct:

Tabulator:

Ms. Staples stated due to the increase in voting residents 2010-2020, a "7th" precinct has been added and will require a new tabulator voting machine. The cost is \$5,700 for the entire set up. An election is coming up in May, so there is urgency versus saving the purchase until the Annual Town Meeting.

Electronic Poll Pad:

Ms. Staples explained that instead of paper poll books, now voters can check in with the electronic poll pad for voter acknowledgement. No more flipping through pages, it's a lot less work. The check-in, check-out table can now be eliminated. Instead of having five poll workers at each precinct we now only need three poll workers which gives us close to \$3,000 in savings. In roughly three elections, this will pay for itself. In addition, Ms. Staples's staff does not have to scan bar codes as the app tied to the poll pad will now provide the voter information.

Voter change, notification postcard mailer and signs:

Mr. Feely mentioned this is a great opportunity to notify every voter that their precinct may have changed. Ms. Staples said an updated mailing list will be pulled from the state, and postcards will be sent to the mail house to be mailed. Mr. Eagle confirmed through Ms. Staples that the mailer is a Federal mandate not a State one. Ms. Staples offered that the current Population is roughly 24,000.

Mr. Eagle asked Mr. LaCasse if money was in the budget for the notification mailing and signs. Mr. LaCasse said yes. Mr. LaCasse asked Ms. Staples to address Mr. Eagle's question. Ms. Staples mentioned that the postage comes from the DPW's budget it's currently \$.61 an envelope and will probably will be less for the post card.

Mr. Eagle asked if we inquired if the ARPA Funds, In the Help Americans Vote Act fund, could cover these costs. Ms. Staples mentioned they were reimbursed for early voting staff (when voters were allowed to come in early in person to vote) but that is only what she recalls. Mr. Eagle said that if it can happen great. Mr. Eagle thinks it's a great purchase and if there's a way to get some of the cost covered is great. We should be aggressive on this end to try and get the Federal and State money to help pay for this. Mr. Feely agreed and mentioned that if we can get money to assist in covering the costs that would be beneficial. Mr. Cooney had two questions for Ms. Staples. First, he requested the costs and Ms. Staples confirmed that it's \$5,700 for the Tabulator and \$1,525 each for the Poll Pads. That included a printer to go with it for the early voting envelope labels. The second question Mr. Cooney asked was if voting is self-check in

and Ms. Staples confirmed that it is not.

Mr. LaCasse thought we requested the funds for two tabulators in the original request. Ms. Staples believed she only needs one right now as it is unclear if she can use the tabulator for an A/B split for the two districts, if not she will need to come back to request additional funds. Mr. Eagle then asked if we should increase the request just so it's all in capsulated into one, Ms. Staples agreed that would be great. All members agreed to have all costs included.

Ms. Walsh confirmed with Mr. LaCasse that the overall monetary request is \$15,700. Mr. LaCasse confirmed.

Ms. Walsh requested a vote for the General Reserve Fund Account # to the following General Fund Account # for Town Clerk registration needed for the additional voting equipment, of \$15,700.

Motion: Passes 6:0 (Feely/Eagle)

Review of financial reports:

Ms. Walsh handed the meeting over to Mr. LaCasse to review the financial reports. Before Mr. LaCasse reviewed the report, he lets the Committee know that he has two more requests coming for the next meeting. One for EMS for \$8,000 and the other for the Water Dept for \$297,000 he will have more details to follow at the next meeting.

General Fund Revenues Update:

Period six of the fiscal year, Mr. LaCasse talked about General Government highlights. He compared current revenue to last year at this time which was about \$100,000 less in motor vehicle excise, many people are not buying new cars at this time Mr. LaCasse gestimated. Earnings on investments was \$50,000 less although expectations were lowered for this fiscal year. General Fund Revenue is at \$65,000 versus \$265,000 last year, much of this was due to disposing of materials and other surplus items and Mr. Ahern just finished an auction on that so we will see the decline in his next report. Ambulance revenue was greater than last year, at \$675,000 versus \$425,000 which was most likely due to Covid, because less people wanted to be transported to the hospital.

General Government Expenses:

Mr. Eagle stated we are at \$47 million and last year at this time is was \$42 million so we are tracking under expectation. He noted, that it is bad that we are running above last year, yet good we are running under. Mr. Eagle questioned if that is normal. Mr. LaCasse stated that we are tracking just about right and that there are up front expenses that occurred very early in the fiscal year which drove up that amount.

Mr. Eagle asked Mr. LaCasse why are the schools \$1 million over but Mr. LaCasse guessed maybe due to substitute teachers. They may have not been needed due to online learning due to Covid.

Mr. Eagle then stated that the Town employee ??? benefit is running \$600??? over. Mr. LaCasse stated it is most likely due to pension allocation. Mr. Wilk asked what the run rate was against the budget because it's tough to compare two different years because of obvious reasons. Ms. Walsh also mentioned that the format is different compared to last year. Mr. LaCasse agreed, not a good base year. Mr. Feely mentioned that when we compare the years, we may see what the new normal will look like. Mr. Eagle said makes sense but allows us to ask questions before we go down the rabbit hole. Mr. Feely told the Committee that he had listened to the school budget committee and they are budgeting up due to inflation of up to 9% for costs for next year so this makes sense.

Mr. Cooney, Ms. Walsh, Mr. LaCasse and Mr. Wilk discussed the two different reports, and Ms. Walsh said we need to tell Mr. LaCasse what we need to see. Mr. Wilk said we should state what we want to see now and asked, do we want to see year over year anomalies or do we want to see a run rate which Mr. Cooney spoke about. We need to see reporting that would be able to show us any red flags. Mr. LaCasse suggested giving the Committee what they are really focused on, give them both sets of reports which will have "General Government", "Expenses in General Government Revenue". Mr. Eagle appreciated the reporting; the transparency and it makes their job a whole lot easier.

Tax bill format:

Mr. LaCasse gave an update. The tax bill issue came up in the last Select Board meeting. To unclutter the trash bill and avoid calls from those tax payers that do not have trash pick-up, the pie chart that has the tax breakdown was removed

from the tax bill. Unfortunately, we didn't realize people wanted to see that and instead put it on the Town website. Mr. LaCasse and Mr. Dumas apologized during that meeting about not communicating it. The pie chart was moved to the website so there you could view where your tax dollars were spent. It appears under the Treasurer/Collector, click on Property Tax Bills and the nice pie chart is there.

<https://www.mansfieldma.com/189/Property-Tax-Bills>

Home • Government • Departments • Finance • Treasurer/Collector • Property Tax Bills

PROPERTY TAX BILLS

Real Estate Tax Bills and Personal Property Tax Bills are mailed twice per year and due 4 times per year. The bill is a one-page form with a Remittance stub for each quarter and a Taxpayer copy.

Preliminary Bills

Preliminary Tax Bills: mailed on or before July 1st

The Preliminary bills, which are the 1st and 2nd installments of the fiscal year, are due on August 1st and November 1st. The preliminary tax amount is based on the average of the prior fiscal year's 4 quarters.

Your FY2022 Tax Dollar (\$1.00)

Category	Amount
EDUCATION	\$0.66
POLICE & FIRE	\$0.11
DPW	\$0.05
ALL OTHER DEPT.	\$0.18
EAST STREET COMPLEX	\$0.02

Mr. Wilk asked, will the pie chart be back on the tax bill going forward? In past years people want to know where their tax money is going. Also, for elderly people it may be difficult/challenging for them to view it on the website.

Mr. LaCasse said, we are looking into a layout. Mr. Dumas is looking into an insert that might be going into the electric bill with the pie chart. Mr. Feely likes the insert, Mr. Cooney thought it was good too. Mr. DeSantis looked at the current tax bill but is ok. Mr. Eagle does NOT like it on the website especially if it takes too many clicks to get to it. Mr. Eagle asked Mr. LaCasse about the cost for the insert, Mr. LaCasse will share when he gets it.

Mr. DeSantis questioned the tax bill pie chart and Mr. LaCasse shared his screen to show what's currently on the website (see same image above) and what will be inserted into the electric bill.

Budget meeting dates and preparation:

Mr. LaCasse said he sent out the schedule and hopes it will be in person. Ms. Walsh said all are welcome to attend. Mr. LaCasse stated that the meetings will be in a consistent format. Mr. Wilk asked about the budget and Mr. LaCasse said we are out of balance right now and need a new state aid number.

Mr. Eagle asked what are the expectations for those budget meetings. Mr. LaCasse said all are invited to come and ask department heads questions. Ms. Walsh stated we will be talking about expectations at that the Budget subcommittee meeting next week. It's intended to be deep dive type of meetings. Mr. LaCasse said they will be similar to last year's meetings and gave everyone the ability to be on the same page at the same time. Mr. Feely said that is an incredible idea. Mr. Eagle likes this too and mentioned that hearing questions might trigger other questions and he likes to hear all the answers. Mr. Feely agreed. Mr. Cooney asked, how do you limit a small group to 15 minutes. Mr. LaCasse laid it out so those departments that need more time have that. Mr. Wilk said, we have done this in the past and have asked meaningful questions. Mr. Eagle asked to see the chart. Mr. LaCasse said if we go over on Police for example, there's no one after them so not a big deal to go over.

Mr. Feely did it before, some go quicker and schedule is ok. Mr. Feely said a consistent format across departments will be a good idea. Mr. Eagle said yes, to make it easier. Hearing other questions may trigger other questions and we all hear the answers which is good.

Covid funding update:

Mr. LaCasse said the Town Accountant is working on getting Bristol County ARPA money which equated to \$4 million for Mansfield, which we will receive in two tranches. There is a portal set up where we upload projects of how we/Mansfield want that \$4 million spent. There's a 3-tier approval process too. There's two audit firms and the county

commissioners as the 3rd. The grant agreement has been uploaded into the portal and we will start to input projects. Ms. Walsh asked for another update for the next meeting in February.

Chapter 61 Property off of Old Elm St:

Mr. LaCasse mentioned that he sent Ms. Walsh the purchase and sale agreement and the letter we received. Chapter 61 property law states if the status is to change to make it residential then by law the Town has right of first refusal. Select Board took that info and are working with the Conservation Commission, the Open Space Committee and the Planning Board to review and recommend whether or not we should purchase. Mr. Wilk asked for the selling price, Mr. LaCasse confirmed \$762,500. Mr. Wilk asked, do we get matching funds from state, for Open Space? Mr. LaCasse stated we don't but we will be applying for a grant and there's \$151,000 available in a Conservation Committee fund for property acquisition. Mr. Wilk asked what the Town's thought is regarding how to fund the remaining \$600,000. Mr. LaCasse stated, we are not there but we have a few options depending on how our winter goes we have about \$800,000 in free cash, Finance Committee reserve is always there too and, we have a short term borrow and pay back option as well. Mr. Wilk asked what Mr. LaCasse is looking for and Mr. LaCasse just wanted to make Fin Com aware of all of this.

Mike confirmed with Mr. LaCasse that the Conservation Commission wants to keep as open space versus commercial. Mr. Eagle asked timeframe on decision. Mr. LaCasse says 120 days to exercise right of refusal, possibly May and that Town Counsel is looking at the agreement now. Mr. Cooney confirmed the Town has right of first refusal, and asked are we trying to match that number? Mr. LaCasse confirmed yes. Mr. Cooney then asks, can anyone else bid on this land. Mr. LaCasse said yes, a potential buyer did this and regardless it has to be offered to the Town first. Mr. Eagle asked if funds are from the State or Federal. Mr. LaCasse mentioned an available amount is from Conservation Commission that has \$150,000 available to help. Mr. Feely said make sense to buy and that it's short money. Mr. Flaherty had no questions.

Financial Report Due 1/31/22:

Mr. Wilk asked about any impact on inflation and commodity costs. Mr. LaCasse said yes, that is why the Water Department is asking for those funds for supplies as they are seeing a supply delivery issue going on. The larger item for inflation, is Fuel. Fuel prices have gone up. Mr. Wilk asked about capital improvement projects increasing from 2% to 4% and would like to discuss in the next Budget Sub Committee.

Mr. LaCasse is excused and leaves meeting 8:16pm

Ms. Walsh then discussed with the team that their financial report is due 1/31/22.

Goals and long-term financial outlook – OPEB Planning, insurance/health care costs:

Ms. Walsh then requested to discuss the Committee's goals, ownership of them and timelines.

- **Budget: Initiate yearly cycle of engagement with each Town Department to understand current year objectives, future economic needs and how those influence budget planning and requests:**
Mr. Eagle said the budget is focused on next year and future too. Ms. Walsh said let's revisit after the budget.
- **Budget: Work to understand revenue projections and forecasts to better inform long term budget planning:**
Mr. DeSantis will work with Mr. Flaherty instead of Ms. Walsh
- **Economic Development: Prepare recommendations for the Select Board regarding the right metrics to measure economic development/growth to aid in determining Mansfield's financial and economic strength:** Mr. Flaherty and Mr. Eagle will work on this together. Mr. Feely wants the Economic Developer Director to tell us what metrics are recommended to use. He also asked if the Economic Developer Director could report to us what he is covering and how it is going. He then stated that will give us an idea of how things are looking.
- **Communication: Review financial reporting through regular (monthly) distribution of town financial reports:** Ms. Walsh stated that the committee is already doing this.
- **Communication: Increase communication to public around Town budget and financial matters:** Mr. Eagle stated he will take this on and mentioned it's important to educate the residents. Mr. Dumas does a great job presenting the budget review but it doesn't always get a lot of attention. We are starting to educate, we have materials online, the more we can write, talk and publish about it the better. Cable access wants us. Mr. Feely stated how do we get more

information, and make it more useful to people so we can have more points of view. Mr. Flaherty said we do a good job communicating to Mansfield residents as opposed to other towns that just dictate. Mr. Cooney offered to go on cable as he used to go on for sports. Mr. Eagle will send an email separately to the team regarding his conversation with Mansfield Cable.

- **Long Term Matters: Review and discuss Town's process for disposition of Town-owned property (non-personal/surplus goods). Draft recommendations for process improvement to maximize financial return and achieve other town objectives:** Ms. Walsh referred to Mr. Eagle. Largely the Town has met this policy covers start to finish. Mr. Eagle asked if Ms. Walsh could request the final process from Mr. Dumas. Once reviewed we can decide if we are good or if we are still missing pieces. Mr. Feely said we should see the final policy adopted by the Select Board. Mr. Eagle thought the policy was too narrow. Mr. Eagle said that Mr. Dumas has said it covers the full policy we don't need extra. Ms. Walsh will get the policy from Mr. Dumas so we can review. Mr. Feely said he would like to be able to see all of the policies, they should be easy to see on our website. Mr. Eagle mentioned that nothing is easy to see on our Town website.
- **Long Term Matters: Recommend 1-time and ongoing state and federal funding opportunities and develop plan for considering application and disposition:** Mr. Eagle said we missed opportunities to get federal funding. We didn't, so we need a list of what we could request for federal funds. But we are linked to the federal funds and asked what else are we missing out on. He stated that we don't take advantage of these funds as much as we could. Ms. Walsh said she will follow up on this. Mr. Feely wants a score card.
- **Long Term Matters: Request and review a capital/infrastructure (including cybersecurity) risk analysis to identify financial threats to Town finances and budget plans:** Ms. Walsh asked, what is our risk to shocks to the system like a building going down, funds need to be set aside. Financial director Mr. LaCasse should start with this type of request per Mr. Feely. Ms. Walsh said she will ask him as a part of her follow up. Mr. Eagle said its a horrible thing to rely on insurance. Mr. DeSantis asked do we have insurance to cover cyber security costs by the audit committee. Piece meal Mr. Feely thought. Mr. Wilk stated, insurance will tell you where your holes are. We don't have a PR person on staff, we don't have a Law Firm on staff, we don't have a true Tech company on staff. That's the one thing the policy gives a breach response team to help with the all of this. Mr. Feely said we disagree so more info will be needed. Mr. Flaherty said me and Mr. Wilk are in this industry. Cyber liability is an awful liability so purchasing protection is important and the right thing to do even though it's expensive. Mr. DeSantis stated he wanted to know the track record of attacks and that Matt the accountant covered this with us. Mr. Feely mentioned that we need to know more to understand more regarding coverage and what we can do.

Upcoming meeting with Select Board:

Ms. Walsh mentioned longer term outlooks longer down the road. Major capitol projects building, Park and Recreation etc. rising costs in inflation and healthcare costs. How can we recommend for the Town Manager 10, 15 years down the road? Reserve policies. Mr. Eagle stated request on goals, public should see what we are focused on and to be more forward thinking and strategic. Mr. Cooney stated one thing we didn't know is something like covid and planning for the unexpected. Mr. Wilk mentioned we are financially healthy and we have done a good job.

Next Meeting Date: (Ms. Walsh did not mention the next meeting date for Finance Committee but per the schedule it should be every 3rd Thursday of the month so 2/17/22)

Upcoming Select Board meeting on Feb 2nd Ms. Walsh and Mr. Feely will attend. Ms. Walsh was unsure of what they will discuss but most likely the long-term planning and organizational stuff. Mr. Wilk recommended 3-4 Power Point slides with bullets to give to them and also to find out in advance what they want to talk about. Mr. Feely said they want to talk and meet.

Any items not known 48 hours prior:

Ms. Walsh asked do we have any. Mike said can we get together for a real face to face meeting. Ms. Walsh said under protocol no not right now but will see soon if we can meet in February. Ms. Walsh asked are there any committee reports they have not seen and Mr. Feely mentioned the School committee did their basic budget. Mr. Feely noted rising costs due to fuel and supplies, salaries and inflation. Mr. Feely mentioned it will be good to see when they get these

numbers. Ms. Walsh is in touch with Teresa Murphy regarding when they would like to present in front of Fin Com probably February or March. Mr. DeSantis asked about energy costs in the school budget, as energy costs have doubled. Mr. Wilk said tracking to see these numbers and to be weary of how tight the budget is and need to consider rising costs.

Ms. Walsh asked, any questions from the audience? No questions from the audience.

Mr. Eagle had one last questions. Signs around town for plow and ice. Do we have a plan? Are we prepared. Can Mr. LaCasse summarize at the next meeting.

Adjournment:

Ms. Walsh calls to adjourn, Mr. Flaherty first at 8:55pm. Mr. DeSantis seconded the motion at 8:55pm

Roll Call

Mr. DeSantis, Mr. Eagle-yes, Mr. Cooney-Yes, Mr. Feely-Yes, Mr. Wilk -yes, Mr. Flaherty -Yes



Ms. Walsh, Chair

2/17/22

Date

Finance Committee at Budget SubCommittee

Finance Committee attended the Budget SubCommittee Meeting held in the Public Safety-Community Room at 500 East Street, Mansfield, MA on Wednesday, February 9, 2022.

Present Virtually: Chair, Ms. Sara Walsh, Clerk, Mr. Jack Cooney, Mr. Walter Wilk, Vice Chair, Mr. Scott Feely

Not present: Mr. Brian Eagle, Mr. Michael DeSantis, and Mr. Michael Flaherty

Call to Order: Ms. Walsh called the meeting order at 6:01 pm.

1. Open Meeting
2. Fiscal Year 2023 Budget Discussion of Fire Department and Town Manager Department

The Finance Committee attended the Budget SubCommittee Meeting to hear the budget presentation by Fire Chief Derosiers and Town Manager, Mr. Dumas. There were no motions made.

3. Any Items Not Known within 48 Hours
4. Adjourn