

Note: These proposed minutes should be considered preliminary until they are approved by the board at a future meeting.

**FINANCE COMMITTEE
MONDAY, FEBRUARY 12, 2024
REGULAR MEETING: TOWN HALL
DRAFT MEETING MINUTES**

Members Present: Bernie Porada (BP), David McCarthy (DM), Gail Weiss (GW)

Members Absent: Dan Campbell, Sue Kaczinski, Tony Matteo

Others in Attendance: Town Administrator Andrea Llamas, Pioneer Valley Regional School District (PVRSD) Superintendent Patricia Kinsella, PVRSD Director of Finance and Operations Jordan Burns, PVRSD School Committee Chair (and one of three Northfield representatives) Reina Dastous.

I. CALL TO ORDER

Because Chair Dan Campbell is absent from tonight's meeting, Finance Committee Vice Chair BP is conducting this meeting.

BP called the meeting to order at an unspecified time.

BP announced that because quorum had not been met, this meeting is for informational purposes only. There will be no votes taken or decisions made.

II. DEPARTMENT BUDGET MEETINGS

a. Pioneer Valley Regional School District

PVRSD Superintendent Patricia Kinsella and PVRSD Director of Finance and Operations Jordan Burns presented their proposed Fiscal Year 2025 (FY25) budget. Highlights included:

- There is a 3% increase in total operating assessments, which was the goal from the beginning.
- Another goal is to make significant investments and improvements to the middle- and high schools' curriculum, professional development and supplies for these curriculum-changes, and to the school buildings themselves. Additionally, management of the school forest and an invasive-eradication program is included in this plan.
- The cost of meeting these goals will be drawn from the School Choices Revolving Fund.
- The total difference between the FY24 and the FY25 budget is \$95,294, or a 0.64% increase.
- The reason why the increase is 0.64% but the assessment is 3% is that some revenue sources have decreased.
- The District's administrators are carefully reviewing the budget to ensure spending is fiscally responsible.
- The transportation reimbursement, how it works, and its timeline.
- The FY25 proposed operating assessment for all towns is \$8,815,665, which is less than what was originally proposed. All PVRSD improvements will be paid for using capital reserves.
- How the assessments are calculated.
- Capital-project information and costs have been updated for kitchen equipment, the front

- entrance door, and the carpet-replacement rotation project.
- Class size, number of students from each town in each class, and why documents included information on Grades K-6, but not Grades 7-12.
 - The comparison between the budgets from this year, and the past few years.
 - The athletic program's finances, revenues, the revolving fund, and gate receipts.
 - School enrollment, and the three types of students: resident, non-resident, and School Choice.
 - Possible reasons for the decline in enrollment between Grades 8 and 9.
 - Possible repercussions of declining enrollment.
 - Staff and administrative salaries, and how this could affect staff retention.
 - The Fiscal Oversight process.
 - Northfield law-enforcement response to schools, and the associated costs.
 - Act 70, the governor's budget, and the Cherry Sheet.
 - ESSER and the minimal effect its end has on the PVRSD budget due to the District's careful use of this funding.
 - Deferred kitchen maintenance and the revolving fund.
 - Charter school reimbursement and how it works.
 - Health insurance information and figures for District employees.
 - Where on the District's website one can find the documents presented at this meeting: Home Page / Administration / Finance / "arrow" / FY25 Budget Development.

III. TOWN ADMINISTRATOR UPDATES

Town Administrator Andrea Llamas reported the Master Budget Sheet she sent has been updated to reflect information department heads have sent her. She also entered additional items, which the Finance Committee can discuss at their next meeting.

IV. ITEMS NOT REASONABLY ANTICIPATED 48 HOURS IN ADVANCE OF THE MEETING

There were none.

V. REVIEW AND APPROVAL OF MINUTES

There were none, and this committee has not met quorum for this meeting.

VI. CORRESPONDENCE RECEIVED BY THE COMMITTEE

There was none.

VII. BRIEFINGS ON MEETINGS ATTENDED BY COMMITTEE MEMBERS

There were none.

BP announced the next EMS Building Committee meeting is on Thursday, February 15. He and DM are members and will be attending.

VIII. NEXT MEETING

11:00

The next meeting is Monday, February 26, 2023, at 6pm.

IX. ADJOURN

MOTION BY GW TO ADJOURN. DM SECONDED.

ROLL CALL VOTE:

DM YEA

BP YEA

GW YEA

MOTION CARRIED UNANIMOUSLY.

The meeting was adjourned at an unspecified time.

Documents presented at this meeting:

- Budget Workbook FY2025
- PVRSD FY25 Budget Version 6.0
- PVRSD FY25 Budget: Town Assessments, Draft 2.4.24
- PVRSD FY25 Budget: Revenues, Draft 2.4.24
- PVRSD FY25 Budget: 5 Year Enrollment 2.4.24
- PVRSD 2024 10 SC Packet - enrollment page only
- PVRSD Capital Request Form FY25
- PVRSD Freezer Quotes 1
- PVRSD Freezer Quotes 2

Respectfully submitted by Wendy M. Levy from minutes taken by Wendy M. Levy.

This represents my understanding of the above dated meeting. If you have any changes, please submit them at the next meeting.

11:00

11:00

The 1986 Northfield Rescue Truck – responds to motor vehicle accidents, structure fires, searches for missing children, hikers and lost hunters, ropes and gear for water and ice rescue, ropes, helmets and climbing gear for high angle rescue, Haz-mat incidents (brooms, shovels, speedi-dri, Tyvek suits), Assist Northfield EMS when requested.

Vehicle Accidents - Hurst tool power unit, "Jaws" Spreader tool, Cutter, 18" 30" & 60" hydraulic rams, 1 – 150' hydraulic reel and 2 – 50' additional hoses, dashboard puller, door jamb bracket, assorted heavy chains, 2- 2 Ton come-a-longs, Acetylene torch set, Air chisel with air bottle, electric and battery Sawzalls, battery impact tool.
Cribbing for vehicle stabilization

Scene lighting – on board 5 KW generator with 4 - vehicle mounted scene lights, 6 - portable tri-pod lights, 4 ground scene lights, 2 – 200' electric cord reels, 4 – 50' electric cords, 2 – battery operated flood lights, 4 – rechargeable flashlights,

Scene safety – 8 - traffic cones, 2 - traffic wands, extra traffic control vests.

Ice/Water Rescue – Rope line gun, 4 – Stearns ice/water rescue suits, 2 – 300' ice rescue rope bags, 6 – Rescue PFD's, 4 – Water Rescue throw bags.

Tech Rescue – 6 rope bags, 2 – Harness bags, 2 – hardware bags w/ webbing, 6 – helmets.

Additional Equipment: 4 Self Contained Breathing Apparatus (SCBA), Stokes litter basket w/ backboard and harness. 3 – 20# fire extinguishers, held GPS units, hand tool box, socket set, chain saw, 12' X 12' pop-up tent w/ misting fan, Little Giant adjustable ladder, salvage covers, wet vacuum, blankets, First Aid kit, Oxygen tank.

FY Budget Summary

	FY2024	FY2025 REQUESTED	FINANCE COMMITTEE RECOMMENDED FY2025	FY2023
EXPENDITURES				
Omnibus	4,127,236	4,456,272	0	9,028,916
Schools	5,459,977	5,512,462	0	
Special Articles-General Fund	0	1,025,000	0	629,575
Special Articles-Free Cash	394,980	666,572	666,572	496,000
Special Articles-Other Funds	0	0	0	770,187
Special Articles-Enterprise Funds	1,123,060	1,355,954	1,380,953	1,115,454
Special Articles-CPA Funds	7,825	0	0	15,000
Reserved for CPA Fund	28,000	0	0	28,000
Cherry Sheet Charges	6,115	6,141	6,141	7,381
Cherry Sheet Offsets	7,421	7,761	0	6,474
Overlay	100,000	100,000	100,000	150,000
AMOUNT TO BE APPROPRIATED	11,254,614	13,130,161	2,153,666	12,246,987
REVENUES				
Cherry Sheet Receipts	579,669	588,224	0	507,169
Local Est Receipts	622,000	600,000		647,044
Estimated Revenue-CPA	28,000			28,000
Certified Enterprise Sewer (\$284,887)	150,000	20,000	20,000	5,000
Certified Enterprise EMS (\$323,261)	15,000	0	0	300,000
Available Free Cash General Fund (\$928,634)	394,980	666,572	666,572	496,000
Stabilization (Gen: \$545,106.65) (Cap: \$686,682.42)	0	0	0	770,187
Enterprise Funds (Accounts)	917,060	1,280,953	0	810,454
Enterprise Fund-Transfer to General for Indirect	41,000	55,000	0	32,000
CPA Funds-Approp Fund Bal	7,825	0	0	15,000
Overlay	0	0	0	0
Other Avail Funds (ATM articles)	0	0	0	187
TOTAL EST RECEIPTS & AVAILABLE FUNDS	2,755,534	3,210,749	686,572	3,611,041
AMOUNT TO BE RAISED BY TAXATION	8,692,734	9,919,412	1,467,094	8,844,437
MAXIMUM ALLOWABLE LEVY 2 1/2	10,256,565	10,632,811	10,632,811	9,977,137
AMT UNDER MAXIMUM LEVY	(1,563,831)	(713,399)	(9,165,717)	(1,132,700)
OVERRIDE OR EXCLUSIONS REQUIRED	0	0	0	0
ESTIMATED TAX RATE	\$13.58	\$14.95	\$2.21	\$13.58
ESTIMATED TAX RATE AT LEVY LIMIT	\$16.08	\$16.02	\$16.02	\$15.89
FULL AND FAIR CASH VALUE	637,954,765	663,530,409	663,530,409	612,926,000
Levy Ceiling	15,948,869	16,588,260	16,588,260	15,323,150

Note: Information for FY25 is a projection based on the estimates and assumptions contained in this model. Every \$500,000 represents approximately 80 cents per thousand on the tax rate.

Increasing Expenditures by \$50,000 increases Tax Rate:	0.08	0.08
Increasing Expenditures by \$80,000 increases Tax Rate:	0.13	0.13
Increasing Expenditures by \$100,000 increases Tax Rate:	0.16	0.16