

Town Clerk

TOWN CLERK  
TOWN OF SANDWICH

MINUTES  
OF THE  
FINANCE COMMITTEE  
TUESDAY, FEBRUARY 5, 2013  
7:00 P.M.  
TOWN HALL  
130 MAIN STREET

FEB 19 2013

3 H 30 M P M  
RECEIVED & RECORDED

Present: Paul Sylvia, Gene Parini, Ellen Yaffe, Bill Diederling, Linda Bliss, Tom Hickey, Richard Reilly, Mike Dwyer

Absent: Courtney Bridge

Also Present: Assistant Town Manager Doug Lapp; Town Accountant Doreen Guild; Selectmen Jim Pierce and Linell Grundman; School Committee representative, Sandwich Broadsider and SCT

ITEM #1  
CALL TO ORDER

Meeting called to order at 7:00 p.m.

ITEM #2  
REVIEW AND APPROVAL OF MINUTES

Minutes of October 2, 2012-

**\*MOTION WAS MADE BY MR. DIEDERING TO ACCEPT THE MINUTES OF OCTOBER 2, 2012 AS PRESENTED. SECONDED BY MS. YAFFE. VOTE – UNANIMOUS  
Mr. Hickey abstaining**

Minutes of January 22, 2013-

**\*MOTION WAS MADE BY MR. DIEDERING TO ACCEPT THE MINUTES OF JANUARY 22, 2013 AS PRESENTED. SECONDED BY MS. YAFFE. VOTE – UNANIMOUS  
Mr. Sylvia abstaining**

ITEM #3  
TOWN MANAGER'S REPORT

The Town Manager was unable to attend this meeting. Assistant Town Manager Doug Lapp introduced Mr. Ed Childs, Director of Assessing who gave an overview of Setting the Municipal Tax Rate – The Process; explaining what a Tax Rate is; Tax Levy; the components of a Tax Rate; Tax Levy – Levy Limit; Time Frames Leading to a Tax Rate; Tax Rate Approval – Gateway; the Bureau of Local Assessments (BLA) and the Bureau of Accounts (BOA) both of which are through the Commonwealth of Mass., Mass. Dept. of Revenue, Division of Local Services – Gateway.

The Tax Rate is the result (in \$'s per thousands of value) from dividing the Tax Levy by Total Assessed Value. Valuation is determined each year under Mass. General Law (MGL) Chapter 59 and the regulations of the Department of Revenue. Note was made that the county assessment is the Cape Cod Commission assessment and it has been pretty consistent at \$140,000 to \$150,000 over the last several years.

General discussion on overlay exemptions, assessing history (available on the assessing web site); the PILOT program; how new growth is calculated and additions to properties (a process from the Dept. of Revenue).

Mr. Lapp gave an overview of the FY'14 General Government Budget binder which all relevant department heads and Board/Committee members have received a copy of and the budget is on the town's website [www.sandwichmass.org](http://www.sandwichmass.org). There are no new positions. Out of a \$69 million budget...no significant budget changes.

-Capital budget summary including a requested amount of \$75,000 to the Selectmen/Town Manager's budget (#123) to be used toward the Canal Centennial & Sandwich's 375<sup>th</sup> celebrations. The funding originally requested for the Facilities Dept. (#190) for the Re-Lifing Study of the H.T. Wing School and for the Information Technology Dept. (#197) for Town and School Finance Software has been removed from the list; however, the funding for the software is 'Mandatory for Next Year.'

-Town Manager's Recommended FY'14 Budget Presentation to the Board of Selectmen – January 31, 2013 including information on how the Board of Selectmen wants to handle the Chapter 70 estimate for future FY'14 budget projections. It was noted that tuition assessments come out sometime in April. The Town Manager is keeping an eye on this.

Question was raised about why the budget that is being submitted is not a level budget...is that off the table? Mr. Lapp noted that on the general government side we are not adding any new positions...this is a level service budget.



The point was raised by members of the Committee that we have almost a \$300,000 deficit at this point...what is the plan to get it in balance...who is working on this?

Projected Finance Committee Meeting Schedule-

Mr. Lapp gave a brief overview. In discussing the Finance Committee meeting on February 26<sup>th</sup> it was agreed that the meeting would be posted for 6 pm at the Library for a presentation and discussion on the HVAC system and then the extended 'public' part of the meeting would begin at 7:30 pm at the Town Hall meeting room. The School Superintendent and School Committee are also scheduled for the February 26<sup>th</sup> meeting.

Chairman Paul Sylvia reminded members of the Finance Committee to please submit questions regarding the School Budget to him for the meeting on the 26<sup>th</sup>.

Mr. Lapp gave an update on the HVAC project at the Library and noted that the project engineer, the Library, Finance Committee, Board of Selectmen, Capital Improvement Planning Committee and Library Trustees have been invited to attend the 6 pm meeting at the Library on the 26<sup>th</sup>. Mr. Lapp handed out summary information from the engineering company noting that four of the five recommendations from the engineering company require additional funding. Mr. Dwyer asked for a copy of the original scope of services for this project. Mr. Lapp noted that the town originally got a rough estimate more recently the issues have come to light.

Other-

Mr. Lapp gave an overview of the Roberti Farm demolition project costs noting that the project budget is short \$52,942.00. A Reserve Fund Transfer is being requested and Mr. Lapp recommends a vote of up to \$55,000. It was noted that the full amount of the Reserve Fund is available.

**\*MOTION WAS MADE BY MS. YAFFE TO APPROVE A RESERVE FUND TRANSFER OF \$52,942 TO THE COVER THE ADDITIONAL COSTS INCURRED WITH THE ROBERTI FARM DEMOLITION PROJECT. SECONDED BY MS. BLISS.** Mr. Sylvia asked about the up to amount of \$55,000. **MS. YAFFE AMENDED HER MOTION TO READ UP TO \$55,000.** Mr. Dwyer suggested including the wording that the unused balance of the \$55,000 go to the Facilities Dept. Mr. Lapp – no, just leave the wording at the up to amount. Mr. Diederling suggested that the wording might be that the money should go to help the Public Facilities Department offset expenses related to the demolition of the Roberti Farm. **MS YAFFE AGREED AND AMENDED HER MOTION TO READ THAT THE MONEY GO TO HELP OFFSET EXPENSES RELATED TO THE DEMOTITION OF THE ROBERTI FARM. SECONDED BY MS. BLISS.**  
**VOTE - UNANIMOUS**

**ITEM #4**  
**COMMITTEE**

FY'14 School Budget Update –

The School Department budget has been handed out and will be discussed at the February 26<sup>th</sup> meeting.

Sub-Committee Reports-

Mr. Parini – the Upper Cape Cod Regional Vocational Technical School Committee's next meeting is scheduled for February 14.

Future Meeting Schedule-

Mr. Lapp noted that the meetings are schedule through April 2, 2013. There is no scheduled meeting on February 19<sup>th</sup> due to the School vacation.

Other-

None.

Mr. Sylvia noted that a Citizens' Petition has been submitted for the Warrant for the May 6, 2013 Annual Town Meeting looking for support for a local meals tax. The Finance Committee will not be making any recommendation about this article.

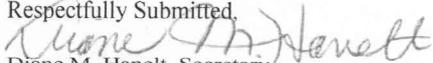
Ms. Yaffe noted that we did not vote unanimously last time. Mr. Sylvia – the committee voted to not recommend approval. Ms. Yaffe – but it was not a unanimous vote.

**ITEM #5**  
**ADJOURNMENT**

**8:45 P.M.**

**\*MOTION TO ADJOURN WAS MADE BY MR. DIEDERLING. SECONDED BY MR. PARINI. VOTE – UNANIMOUS.**

Respectfully Submitted,

  
Diane M. Hanelt, Secretary

Approved: 2/12/13 As Amended

Supporting Documents:

Information from the Director of Assessing, Ed Childs – Setting the Municipal Tax Rate – The Process  
Projected Revenues and Expenses – FY'14 – Increased Ch. 70 Aid (GHD Draft 2/1/2013)  
FY'14 Budget Totals (GHD Draft 2/1/2013)  
FY'14 Capital Budget Summary (Draft 2/1/2013)  
Finance Committee Reserve Fund Transfer Request (2/5/2013)  
Town Manager's Recommended FY'14 Budget Presentation to Board of Selectmen January 31.2013  
Projected Aggressive Revenues and Expenses – FY'14  
FY'14 Budget Totals (GHD Draft 1/31/2013))  
FY'14 Recommended General Government Budget (GHD Draft 1/28/2013) Summary of Significant Non-Personnel  
Related Budget Charges  
FY'14 Capital Budget Summary (Draft 1/28/2013)  
Mass. DOR – 2014 Local Aid Estimates  
FY2014 Local Aid Assessments  
FY14 Cherry Sheet Receipts  
FY14 Cherry Sheet Assessments  
Sending Tuition Assessments  
Projected Aggressive + State Aid Revenues and Expenses – FY'14  
Letter dated 9/21/2006 – Standard Operating Procedure for School Dept. Annual Budgeting Process  
Projected Level Funded Ch. 70 Revenues and Expenses – FY'14(1/331/2013)  
Projected Increased Ch. 70 Revenues and Expenses – FY'14 (1/31/2013)  
Upcoming meetings for Finance Committee  
Upcoming major issues for Board of Selectmen and Upcoming meeting Schedule