

September 19, 2022 Minutes  
Town of Sharon Finance Committee Meeting

**Present:** Ann Keitner, Patricia-Lee Achorn, Anja Bernier, Brian Collins, Gordon Gladstone, Lajos Kamocsay, Daniel Lewenberg, Olga Volfson, Jada Wang.

**Not Present:** Charles Goodman, Ira Miller.

**Also Present:** Dr. Peter Botelho, Krishan Gupta - Finance Director, Fred Turkington – Town Administrator, Ellen Whittemore – School Finance Director.

**1. Ann Keitner, Chair, gave opening remarks**

This meeting is being held via remote means through the Zoom online platform pursuant to Chapter 20 of the Acts of 2021.

**2. Financial Update from Sharon Public Schools for FY22 – Dr. Peter Botelho, Ellen Whittemore**

Thank you to Mr. Gupta for being such a help with closing the books for the last fiscal year.

- a. Appropriated budget after FY22 Town Meeting: \$47,569,346
- b. FY22 expended: \$47,440,783 - for expenditures made from 7/1/2021 – 06/30/2022
- c. FY22 encumbered: \$128,563 - FY22 purchase orders that remained open as of 6/30/2022. These encumbrances will be carried forward into FY23
- d. Returned to the Town: \$0 - the local appropriation was fully expended and committed for FY23
- e. General fund expenditure report includes spending through June 3, 2022. Year-to-date budget report is generated by MUNIS. FY22 YTD fiscal review by location:

LOCATION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE	REMAINING BALANCE
COTTAGE	\$4,767,255	\$4,765,437	\$1,818	\$0
DISTRICTWIDE	\$8,174,161	\$8,064,552	\$109,609	\$0
EAST	\$5,193,979	\$5,191,602	\$2,377	\$0
HEIGHTS	\$5,824,015	\$5,815,940	\$8,076	\$0
HIGH SCHOOL	\$12,649,561	\$12,643,979	\$5,582	\$0
MIDDLE SCHOOL	\$9,442,793	\$9,441,691	\$1,102	\$0
EARLY CHILDHOOD	\$828,866	\$828,866	\$0	\$0
SECONDARY	\$484,320	\$484,320	\$0	\$0
ELEMENTARY	\$204,396	\$204,396	\$0	\$0
TOTAL	\$47,569,346	\$47,440,783	\$128,563	\$0

- f. FY22 year end review – revolving accounts:

ACCOUNT	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE
Early Childhood	\$300	\$237,581	\$203,112	\$34,769
Kindergarten	-\$41,750	\$601,036	\$559,286	\$0
Community Education	\$586,155	\$1,363,806	\$1,393,224	\$556,738

Athletics	\$317	\$265,947	\$266,263	\$0
Guidance	\$80,664	\$111,368	\$164,510	\$27,522
Cafeteria	\$173,543	\$2,090,413	\$1,304,571	\$959,385
Transportation	\$82	\$430,027	\$397,159	\$32,951
Rental	\$4,649	\$1,541	\$318	\$5,871

- g. Reviewed September finance dates for meeting with Finance Committee and Town officials.
- h. Ms. Whittemore discussed that line items looked good. Has 20 years of experience in this field although she is new to this job she does not see any red flags. Coming out of the pandemic there were monies moved around, but nothing out of the ordinary or alarming
- i. The Circuit Breaker is a reimbursement from the Commonwealth for Sharon's special education expenditures both in and out of the district. The reimbursement is 75% of the Schools' special education expenditures which exceed four times the state average foundation budget per pupil with respect to the number of pupils receiving those special education services. The Schools received Circuit Breaker reimbursement of \$2,029,850 in FY 2022 based on such "excess" special education expenditures in FY 2021. Will include Circuit Breaker updates in future presentations
- j. Heights parking lot project is running on schedule and on budget
  - 1. Queuing lane is completed and starting to be used, although still needs some signage
  - 2. Elevation questions related to the playground have been resolved
  - 3. Ground covering will be completed soon, then playground will be poured after the swing set arrives, which is temperature dependent. The swing set and ground covering are CPC projects for a total of \$169,050
  - 4. Total contract balance: \$507,873.59
  - 5. Overall budget: \$2,435,716
  - 6. Invoiced to date: \$1,927,842.41 from Bryant Associates, Inc., Citiworks Corp, PMA Consultants, LLC, Tasco Construction Co. Inc.
  - 7. Contingency is holding up soundly because the Town's appropriations, Community Preservation Act funding, and FY 2022 Reserve Fund transfer for this project total \$2,620,361.

### 3. Liaison Updates:

- a. Schools - Ann Keitner:
  - 1. No update.
- b. Library - Charles Goodman:
  - 1. Ms. Keitner discussed that they are waiting to see if litigation can be settled to determine if the Town will hold a Town Meeting the week of December 5<sup>th</sup>
- c. Planning Board – Brian Collins:
  - 1. No update.
- d. Standing Building Committee - Gordon Gladstone:
  - 1. Depositions taken for the Library project, which need to be reviewed
  - 2. Opened the new high school:
    - 1. Work at the building is being done 3pm – 11pm, after the students leave
    - 2. Abatement of old building should end Friday, then visible demolition activity will begin
- e. Community Preservation Committee - Patricia-Lee Achorn:
  - 1. No update

2. Committee members expressed a preference for the CPC's meetings start earlier in order to get work done earlier and not right before the warrant is due
  3. CPC is in the warrant each year. There is a state match program that requires one person to approve projects and manage the budget, who in Sharon is Corey Snow. Program monies are given in three areas:
    - a) Open space / recreation
    - b) Community housing
    - c) Historic preservation
  2. Funds are restricted to 10% for each area, with the remaining 70% not committed and can be assigned to any of the three areas. Historically the funds have gone mostly to recreation
    - a) Rattlesnake Hill - takes 10% each year for the committed debt. Acquisition made with \$2.5 million from DCR, \$5 million borrowed from the CPC, some from Mass Audubon and other sources.
- f. Lake Massapoag Study Advisory Committee – Dan Lewenberg:
1. This Committee is now officially renamed the Lake Massapoag Advisory Committee
  2. Will be doing random and scheduled testing of the lake through the end of September at the swimming areas. Recent rain events elevated E. Coli and other levels at the Community Center swimming area. Will be looking at where those are coming from
  3. Weed removal is a weeklong process where scuba divers remove invasive weed species in the lake.

**4. Topics not reasonably anticipated by the Chair in 48 hours:**

- a. Please email the Chair with any topics to discuss for the next few meetings. The next meeting is scheduled for October 17, 2023.

**5. Meeting Minutes**

**Motioned:** by Dan Lewenberg, **Seconded:** Lajos Kamocsay to approve the August 29, 2022 meeting minutes with a name correction and clarification pertaining to the library. **Voted:** 8-0-1. Jada Wang abstained.

**6. Adjournment:**

Absent any objection, the Chair assumed unanimous consent to adjourn for the evening.  
Adjourned at 8:08 pm.