



TOWN OF MENDON

Finance Committee
fincomm@mendonma.gov

Approved 2/12/20

Mike Merolli, Chairman
Norm Round
Mike Ammendolia
Heather Allcock
John Hodgens
Nicholas Ciantra

MEETING MINUTES

Meeting Date: Wednesday, February 05, 2020
Time Called to Order: 7:02 PM
Time Adjourned: 9:30 PM
Location: Town Hall - Main Meeting Room
Meeting Chair: Mike Merolli
Recorder: Jeanne Davoren

<u>Member:</u>	<u>Present</u> ¹	<u>Remote</u> ²	<u>Member</u>	<u>Present</u>	<u>Remote</u>
Mike Merolli	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Norm Round	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Brian Guzman	<input type="checkbox"/>	<input type="checkbox"/>	Heather Allcock	<input type="checkbox"/>	<input type="checkbox"/>
Mike Ammendolia	<input checked="" type="checkbox"/>	<input type="checkbox"/>	John Hodgens	<input type="checkbox"/>	<input type="checkbox"/>
Jeanne Davoren	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Nicholas Ciantra	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Topic Name	<u>Approval of Minutes</u>
Summary:	May 3, 2019 ATM November 13, 2019 November 20, 2019 STM
Decisions Made:	Mike A moved to approve May 3 minutes with corrections, seconded by Nick VAU. Mike A moved to approve Nov 13 and Nov 20 minutes with adjustments, seconded by Norm, VAU.
Actions to be Taken:	
Related Documents or Exhibits:	

Topic Name:	Assistant Assessor Jean Berthold
Summary:	Jean Berthold discusses a memo that was sent out recently discussing Revenues for FY21. She distributed and explained the FY21 Estimated Receipts, and how and why she arrives at figures in each line, and although being conservative in her plan, as always, she has built somewhat of a cushion, and she also explains her reasoning for doing so.
Decisions Made:	As an aside in discussion Chairman Mike requests a copy of the latest audit which was completed approximately a year ago. He asks that the Treasurer send the town audit to the whole Finance Committee, Mike A wanted to be sure he is given a copy of this document. Mike M wants to know what recommendations were made, and what things have been done perhaps incorrectly and how are they to be remedied in the future.
Actions to be Taken:	

¹ If "Present" contains an "x" that person was physically present.

² If "Remote" contains an "x" that person participated remotely according to 940 CMR 29.10(5) as approved by the Meeting Chair.

Topic Name:	Police Station Building Committee
Summary:	\$6,452,298 appropriated. Total cost for the police station to date, \$6,293,62 Looks like the station will be done by April 30, 2020. Mike A believes this committee should come in and give us a full report and answer any questions
Decisions Made:	
Actions to be Taken:	
Related Documents or Exhibits:	

Jean Berthold

From: Kimberly Newman
Sent: Wednesday, January 29, 2020 11:28 AM
To: Jean Berthold; Eric Kinsherf - CPA; Lisa Kelly
Subject: Revenues for FY21

Jean and Eric and Lisa-

We are entering into a very difficult budget year for FY21. We need to take a closer look at revenues. I have used the data from the recap, but I would like to get an updated forecast for every type of receipt based on current numbers. I've included the list and amounts below. And, if there is a reduction in the FY20 estimate from the FY19 actual, an explanation for each. I understand we have been using the recap sheet to set local receipts, but looking at the actuals vs the budget, or even the recap estimates vs the actuals, I'm not sure that our previous method is the most accurate. I don't want to overestimate but I also don't want to propose eliminating positions unnecessarily. We will have some tough cuts to make this year. Thanks

	FY20 Estimate 12.4.19	FY20 Budget	FY19 Actual
Motor Vehicle Excise	\$ 1,100,000	\$ 1,100,000	\$1,128,836
Other Excise Meals Tax	\$ 137,000	\$ 153,000	\$ 137,318
Other Excise	\$ 1,382	\$ 1,382	\$ 1,382
Penalties and Interest	\$ 50,000	\$ 50,000	\$ 65,837
Charges for Services - Water	\$ -	\$ 10,917	\$ 134,799
Charges for Services - Trash	\$ 410,000	\$ 398,000	\$ 518,236
Charges for Services - Ambulance	\$ 186,800	\$ 189,000	\$ 186,800
Charges for Services - Dispatch			\$ -
Miscellaneous Fees	\$ 62,400	\$ 48,000	\$ 62,409
Departmental Revenue - Schools	\$ -	\$ -	
Departmental Revenue - Recreation	\$ 11,990	\$ 12,000	\$ 11,991
Other Department Revenue	\$ 49,400	\$ 32,000	\$ 49,422
Licenses & Permits	\$ 204,300	\$ 272,000	\$ 224,372
Fines & Forfeitures	\$ 46,000	\$ 46,000	\$ 52,178
Investment Income	\$ 23,567	\$ 13,255	\$ 45,423
Tax Title Interest / Recurring	\$ 36,833	\$ 38,355	\$ 36,254
Miscellaneous Non Recurring	\$ -	\$ 50,000	\$ 7,312
Total Estimated Receipts	\$ 2,319,672	\$ 2,413,909	\$2,662,569

FY	Budgeted	Estimated Recap-Dec	Actual Receipts	Act/Bud	Bud/Act %	Recap/Act \$
2021						
2020	\$ 2,413,909.00	\$ 2,319,672.00				
2019	\$ 2,509,835.00	\$ 2,483,337.00	\$ 2,662,613.04	\$ 152,778.04	6.1%	\$ 179,276.04
2018	\$ 2,523,105.00	\$ 2,540,935.00	\$ 2,510,392.24	\$ (12,712.76)	-0.5%	\$ (30,542.76)
2017	\$ 2,190,183.00	\$ 2,367,405.00	\$ 2,530,273.98	\$ 340,090.98	15.5%	\$ 162,868.98

2016	\$ 2,179,783.00	\$ 2,189,783.00	\$ 2,462,065.80	\$ 282,282.80	13.0%	\$ 272,282.80
2015	\$ 2,073,689.00	\$ 2,115,138.00	\$ 2,418,133.83	\$ 344,444.83	16.6%	\$ 302,995.83
2014		\$ 2,020,688.00	\$ 2,290,045.30			\$ 269,357.30
2013	\$ 1,894,033.00	\$ 1,920,048.00	\$ 2,089,444.47	\$ 195,411.47	10.3%	\$ 169,396.47
2012	\$ 1,845,713.00	\$ 1,784,000.00	\$ 1,972,701.63	\$ 126,988.63	6.9%	\$ 188,701.63
2011	\$ 1,890,725.00	\$ 1,867,650.00	\$ 1,844,685.42	\$ (46,039.58)	-2.4%	\$ (22,964.58)
2010	\$ 1,715,000.00		\$ 1,800,411.95	\$ 85,411.95	5.0%	

Kimberly Newman
Mendon Town Administrator



w. 508.478.8863
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MENDON TEN YEAR HISTORY OF ACTUAL RECEIPTS

	MOTOR VEHICLE EXCISE	MEALS TAX	PENALTIES & INTEREST	TRASH	OTHER CHARGES (AMBULANCE)	FEEES
FY19	1,128,836.20	137,318.20	65,837.12	518,236.75	186,838.13	62,409.15
FY18	1,133,661.57	153,439.62	57,518.71	353,171.75	174,699.72	48,790.13
FY17	1,042,292.16	117,540.69	54,145.93	360,209.13	229,085.38	93,040.80
FY16	1,058,409.36	116,893.55	50,065.33	416,616.12	227,596.90	66,635.04
FY15	936,558.98	108,188.47	55,407.53	380,601.00	243,238.96	70,095.05
FY14	965,796.18	101,754.18	58,667.71	376,726.00	187,551.29	71,607.50
FY13	780,735.81	93,669.41	34,018.96	353,285.35	273,119.83	52,652.50
FY12	817,714.16		39,312.95	347,248.68	312,290.01	54,355.98
FY11	780,938.80		41,246.18	316,800.00	331,368.81	48,835.55
FY10	731,976.60		48,755.38	355,304.25	189,751.07	57,582.69
FY21 EST	1,100,000.00	137,000.00	50,000.00	410,000.00	186,800.00	62,400.00
	LICENSES & PERMITS	FINES & FORFEITS	INVESTMENT INCOME	MISC NON-RECURRING	FARM ANIMAL EXCISE (OTHER	
FY19	224,372.91	52,178.79	45,423.75	7,312.00	1,382.00	ACTUAL BILLIN
FY18	272,392.93	46,585.28	14,651.06	52,223.00		
FY17	354,976.74	32,480.00	3,586.61	64,081.00		
FY16	252,456.60	53,578.50	4,758.75	22,312.00		MISC RECURRING
FY15	247,936.20	65,021.50	5,243.49	98,613.00		
FY14	187,491.78	68,212.50	4,879.18	63,574.00	36,833.00	SOLAR LAND I
FY13	195,705.91	102,232.50	3,510.14	57,276.00		TAX TITLE INT
FY12	131,508.00	42,540.00	2,709.67	51,314.00		
FY11	129,790.20	32,574.90	3,467.90	12,323.00		RECREATION
FY10	154,214.50	50,865.00	3,453.13	29,772.00		
FY21 EST	204,300.00	46,000.00	23,567.00	\$	11,990.00	PASSES & LESS
					TOTAL	2,319,672.00

Category

MV Excise

MV Excise Total

Other Excise

a. meals

..STATE REVENUE.MEALS TAX

b. room

c. other

Farm Excise

Penalties & Interest on Taxes and Excises

..PENALTY & INTEREST PROP.TAXES.PENALTIES & INTEREST

..PENALTY & INTEREST EXCISE TAX.PENALTIES & INTEREST

..PENALTY & INTEREST WATER.PENALTIES & INTEREST

..COMMITTED INTEREST.PENALTIES & INTEREST

..I&E ASSESSMENT COMMITTED TO TAXES I&E ASSESSMENT ADDED TO TAXES

Charges for Services - Water

Charges for Services - Solid Waste

Charges for Services - Dispatch

Charges for Services - Ambulance

Fees

BOARD OF HEALTH.FEES.RECYCLING FEES

COLLECTOR/TREASURER.FEES.DEMAND FEES

COLLECTOR/TREASURER.FEES.IFC FEE

COLLECTOR/TREASURER.FEES.MISCELLANEOUS

COLLECTOR/TREASURER.FEES.MUNICIPAL LIEN CERTIFICATES

CONSERVATION.FEES.HEARING FEES

LIBRARY.FEES.PHOTOCOPIES

PLANNING BOARD.FEES.HEARING FEES

PLANNING BOARD.FEES.PLOT PLAN CHANGES

POLICE.FEES.DETAIL FEES

TOWN CLERK.FEES.ONLINE PROCESSING FEE

TOWN CLERK.FEES.ZONING/SUBDIVISION BOOKS/MAPS

WATER DEPARTMENT.FEES.ADMINISTRATIVE FEE OVERDUE ACCTS - WATER

Departmental Revenue - Schools

MENDON/UPTON REG.SCHOOL.DEPARTMENTAL REVENUE.SCHOOL RESOURCE OFFICER

Departmental Revenue - Recreation

RECREATION- PARKS.FEES.DAILY ADMISSION

RECREATION- PARKS.FEES.FAMILY PASSES

RECREATION- PARKS.FEES.SWIMMING LESSONS

Departmental Revenue - Other

ASSESSORS.FEES.ABUTTER LISTS

BUILDING INSPECTOR.FEES.PHOTOCOPIES

COLLECTOR/TREASURER.FEES.REGISTRY FEES

POLICE.FEES.INSURANCE REPORTS

SELECTMAN.FEES.FRANCHISE FEE CABLE

TOWN CLERK.FEES.MISCELLANEOUS

TOWN CLERK.FEES.PHOTOCOPIES

ZONING BOARD OF APPEALS.FEES.HEARING FEES

Licenses and Permits

BOARD OF HEALTH.FEES.PERC TESTS

FIRE.FEES.FIRE INSPECTION FEES

TOWN CLERK.FEES.DOG FEES/LICENSES

BOARD OF HEALTH.OTHER LICENSES.FOOD LICENSES

POLICE.OTHER LICENSES.PISTOL PERMITS

SELECTMAN.OTHER LICENSES.MISCELLANEOUS LICENSES

TOWN CLERK.OTHER LICENSES.JUNK LICENSE TOWN CLERK

BOARD OF HEALTH.PERMITS.MISCELLANEOUS

BOARD OF HEALTH.PERMITS.SEPTIC PERMITS

BUILDING INSPECTOR.PERMITS.BUILDING PERMITS

ELECTRICAL INSPECTOR.PERMITS.ELECTRICAL PERMITS

GAS INSPECTOR.PERMITS.GAS PERMITS

HIGHWAY CONSTRUCTION/MAINT..PERMITS.DRIVEWAY PERMITS

HIGHWAY CONSTRUCTION/MAINT..PERMITS.TRENCH PERMITS

PLUMBING INSPECTOR.PERMITS.PLUMBING PERMITS

Fines and Forfeits

..COURT FINES.DISTRICT COURT

..C

..C

Inve

..E

Misc

..F

SELE

SELE

Misc

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Per:

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Tax

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