

**Town of Deerfield  
Finance Committee  
Minutes of the Meeting of February 15, 2023**

**Attending:** Beth Brown, James Cambias (secretary), Julie Chalfant (chair), John Paresky, Dave Sharp.

Joint Meeting with the Select Board.

**Also Present:** Tim Hilchey (via Zoom), Brenda Hill, Trevor McDaniel, Kayce Warren (via Zoom), Sarah Kimball.

Ms Chalfant called the meeting to order at 5:35 p.m. on Wednesday, February 15, 2023 at the Town Offices.

Mr. Cambias moved to approve the minutes of the previous meeting. Mr. Paresky seconded the motion. It passed without discussion, 4-0-0, Ms. Brown not having yet arrived.

145-5410 Treasurer/Collector Expense: Mr. Cambias moved to recommend \$31,540 for the Treasurer/Collector Expense in the 2024 budget (account 145-5410). Mr. Paresky seconded the motion. Mr. Paresky asked about why the budget amounts for past years have changed. Ms. Hill explained that the Treasurer has the authority to add money to the budget to cover tax collection expenses. Motion passed 4-0-1.

Mr. Paresky moved to recommend \$21,000 for Veterans Benefits in the 2024 budget (account 543-5410). Mr. Cambias seconded. Ms. Hill says the figure is the same as last year. Motion passed 5-0-0.

Ms. Brown moved to recommend the sum of \$640,352 for the town's contribution to the Franklin County Regional Retirement fund in the 2024 budget (account 911-5400). Mr. Cambias seconded the motion. After minimal discussion the motion passed unanimously.

Mr. Paresky moved to recommend the sum of \$48,901 for Workers Compensation in the 2024 budget (account 912-5400). Mr. Cambias seconded the motion. Ms. Hill explained that the sum is heavily based on estimation, much of it determined by the insurance company. Mr. Paresky spotted an error on last year's amounts. The motion passed unanimously.

Ms. Brown moved to recommend the sum of \$22,000 for Unemployment Insurance in the 2024 budget (account 913-5400). Mr. Paresky seconded. This figure is an estimate based on rebound from the COVID years. Mr. Paresky was concerned about under-budgeting, and Ms. Hill realized that the one-time

Warrant article clearing unpaid benefits and interest wasn't included. The motion passed unanimously.

Ms. Brown moved to recommend the sum of \$338,070 for the town's Group Insurance for the 2024 budget (account 914-5400). Mr. Paresky seconded the motion. The increase from last year results from a hike in insurance rates, and some new hires. Paresky asked why the Senior Center doesn't participate -- Ms. Hill answered that right now no SCSC employees are taking insurance through the town. The motion passed unanimously.

Mr. Cambias moved to recommend the sum of \$652,739 for School Group Insurance for the 2024 budget (account 914-5410). Mr. Paresky seconded the motion. This is an increase of 2.73 percent over last year -- rates moved up but fewer people are employed. The motion passed unanimously.

Ms. Brown moved to recommend the sum of \$111,159 for Medicare costs for the 2024 budget (account 916-5400). Mr. Cambias seconded the motion. Ms. Kimball estimated the increase to cover both rate hikes and new hires, and the budget for 2023 may have been too low. Mr. Paresky asked Ms. Hill and Ms. Kimball to explain how it is calculated. The motion passed unanimously.

Revenue Projections: Ms. Hill walked us through town revenues. For State revenue contributions she used last year's values as we don't have numbers yet. Most of local revenues are kept flat. Increased room & meals tax due to boost in past years, recovering from 20-21 slump.

Ms. Hill discussed town employees getting paid partly by various Districts. In the past that was done directly, but shifting all their pay to come through the Town would avoid self-employment tax and streamline payment and retirement, and make compensation more transparent. This will increase some of the miscellaneous revenues as the funds get shifted to the Town to be paid out again.

Ms. Chalfant described a need for forecasting software, requiring only a request from the Select Board from the Massachusetts Municipal Association. Mr. Hilchey moved that the Select Board request software help from the MMA Division of Local Services. Mr. McDaniel seconded the motion. The Select Board Passed the motion 2-0-0.

Ms. Chalfant has updated and edited the Financial Indicators, and is soliciting comments before the final version. Also guided the Committee through some comparisons among other towns in Massachusetts. We discussed the agenda for future meetings.

Mr. Paresky moved to recommend the sum of \$400 for the Town Moderator in the 2024 budget (account 114-5100). Mr. Sharp seconded the motion. No discussion. The motion passed 4-0-0, Ms. Brown having departed.

Mr. Paresky moved to recommend the sum of \$16,000 for Select Board salaries in the 2024 budget (account 122-5100). Mr. Sharp seconded the motion. The motion passed unanimously.

Mr. Paresky moved to recommend the sum of \$500 for the Finance Committee budget (account 131-5400). Mr. Sharp seconded the motion. It passed unanimously.

Mr. Cambias moved to recommend the sum of \$95,398 for Town Accountant salaries (account 135-5110). Mr. Sharp seconded the motion. This would add a part-time assistant at 10 hours a week. After considerable discussion, the motion passed 3-0-1.

Mr. Paresky moved to adjourn. Mr. Sharp seconded the motion. With no discussion it passed unanimously.