

**FINANCE COMMITTEE
MONDAY, JULY 10, 2023
REGULAR MEETING: TOWN HALL
MEETING MINUTES**

Members Present: Chair Dan Campbell (DC), Tony Matteo (TM), David McCarthy (DM), Bernie Porada (BP), Gail Weiss (GW)

Members Absent: Sue Kaczinski

Others in Attendance: Town Administrator Andrea Llamas

I. CALL TO ORDER

Chair DC called the meeting to order at 6pm.

II. END-OF-THE-YEAR TRANSFERS

MOTION BY BP TO APPROVE THE TRANSFER OF \$1,000 FROM ACCOUNT NUMBER 01-192-5110, TOWN HALL CUSTODIAN SALARY, TRANSFER TO ACCOUNT NUMBER 01-630-5120, REC. WAGES. TM SECONDED.

ROLL CALL VOTE:

DC YEA

GW YEA

DM YEA

TM YEA

BP YEA

MOTION CARRIED UNANIMOUSLY.

Town Administrator Andrea Llamas explained that the town received an additional legal bill after the most recent transfer request. This bill is to cover unexpected legal expenses for the following:

- the Selectboard's vote to receive legal/technical assistance with the town's part of the First Light relicensing
- review of various Town Meetings that Town Counsel also attended
- monitoring a lawsuit that involves the town
- work on approximately 20 properties the town owns and would like to figure out how to dispense of them.

MOTION BY BP TO TRANSFER THE AMOUNT OF \$4,000 FROM ACCOUNT 01-192-5215-011921 TOWN HALL PELLETS TO ACCOUNT 01-151-5303 LEGAL. DM SECONDED.

ROLL CALL VOTE:

DC YEA

GW YEA

DM YEA

TM YEA

BP YEA

MOTION CARRIED UNANIMOUSLY.

Ms. Llamas explained why she is requesting the next transfer: it is because of an error.

MOTION BY BP TO APPROVE THE TRANSFER OF \$3,600 FROM ACCOUNT NUMBER 01-192-5110, TOWN HALL CUSTODIAN SALARY, TO ACCOUNT 01-541-5110, COUNCIL ON AGING DIRECTOR WAGES. GW SECONDED.

ROLL CALL VOTE:

DC YEA

GW YEA

DM YEA

TM YEA

BP YEA

MOTION CARRIED UNANIMOUSLY.

III. RESERVE FUND TRANSFER

Ms. Llamas noted there are two requests.

a. Complete Streets

Ms. Llamas explained the town received grants for the sidewalks and intersection at the Moody Center. Due to a lack of adequate contractor oversight, some unit pricing on the bid was incorrect and unforeseen by some town staff. When it appeared on the final bill, there was a big increase, for which Ms. Llamas was unhappy. She was able to negotiate with the contractor to split the difference. The project was complete, and Ms. Llamas wanted to close it out; plus, it would be more expensive to engage in a legal battle over the disputed amount.

BP asked who was in charge of oversight of this project and of the contractor. Ms. Llamas responded: the Highway Department.

MOTION BY BP TO APPROVE THE TRANSFER FROM THE RESERVE FUND OF \$12,699.30 TO BE TRANSFERRED TO THE COMPLETE STREETS. TM SECONDED.

A discussion ensued. Ms. Llamas explained the project was complete in the autumn of 2022. It was not prudent to transfer the funds from the Highway Fund because those monies were needed for all of the storms and the resulting road damage.

ROLL CALL VOTE:

DC YEA

GW YEA

DM YEA

TM YEA

BP YEA

MOTION CARRIED UNANIMOUSLY.

b. Police Detail

Ms. Llamas explained that any time the police department is on detail in Northfield, even if it is not the Northfield Police Department, whomever requested the detail must submit the request to the town. The town is, mandated by law, to pay the police first, and then bill the entity requesting the detail. Because there is often a lag in receiving the money, especially when the entity is the Massachusetts Department of Transportation, the town has an account for police detail-related money going out, and a separate one for money coming in. At the end of the year, these accounts should match, but they often do not because of delays in getting paid.

But, the state does not like seeing carry-overs for extended periods of time. So, the Finance Team (Ms. Llamas, the town treasurer/collector, and the accountant) developed a better strategy, and now it is a routine process. The Finance Team is developing a policy that will go out to all entities making requests for police details and it should accelerate receiving payments.

This request is to close out two years of police detail so the state sees the town addressing this.

Ms. Llamas noted this is not unique to Northfield; it is a statewide issue.

MOTION BY BP THAT THE FINANCE COMMITTEE APPROVE THE TRANSFER OF \$8,666.50 FROM THE RESERVE FUND TO ACCOUNT NUMBER 01-990-4965-000000. GW SECONDED.

ROLL CALL VOTE:

DC YEA

GW YEA

DM YEA

TM YEA

BP YEA

MOTION CARRIED UNANIMOUSLY.

IV. REVIEW AND APPROVAL OF MINUTES

DC reminded everyone that no minutes were necessary for Town Meetings, and the website will indicate this.

MOTION BY BP TO ACCEPT THE FINANCE COMMITTEE MEETING MINUTES FROM MONDAY, JUNE 12, 2023. TM SECONDED.

ROLL CALL VOTE:

DC YEA

GW YEA

DM YEA

TM YEA

BP YEA

MOTION CARRIED UNANIMOUSLY.

V. AUDIT

Ms. Llamas reported on the recent audit, and she distributed the audit, with comments, for the Finance Committee to review. Highlights included:

- The auditor's letter is the most important part of the report.
- The audits have greatly improved the last few years.
- The Financial Team met after the audit report was received to discuss it.
- The Financial Team will soon appear before the Selectboard with the auditor. Ms. Llamas will notify the Finance Committee so they can attend if they wish.
- Further improvements will come when the town hires a Finance Assistant, which will happen soon.
- One area of concern in the auditor's report was the police detail accounting, and this was just resolved.
- This audit is a regular part of town business now, and it is part of the town budget, with a separate Town Meeting article covering it.

A discussion ensued on reconciliation of accounts for the town as deputy collector.

A discussion ensued on receipts to the treasurer. This is a policy that has been sent to all who send receipts to the treasurer. The treasurer has a tracking system.

BP noted this is the third audit that has been done, and it began when the town decided to possibly bond for large projects like the EMS building.

VI. OTHER ITEMS NOT ANTICIPATED 48 HOURS IN ADVANCE OF THIS MEETING

DC reported a new email address is being created for use by the Finance Committee Chair, a position he currently holds. Once it is active, all communications from the Finance Committee Chair will come from there.

BP reported the EMS Building Committee will meet on Wednesday, July 12 at 4:30pm. It will be a hybrid meeting. On the agenda: whether to disband this committee.

VII. NEXT MEETING

DC announced there are no anticipated Finance Committee meetings until September. He will email Finance Committee members if a meeting is about to get called.

IV. ADJOURN

MOTION BY BP TO ADJOURN. DM SECONDED.

ROLL CALL VOTE:

GW YEA

DM YEA

TM YEA

BP YEA

DC YEA

MOTION CARRIED UNANIMOUSLY

The meeting was adjourned at 6:46pm.

Documents presented:

- The auditor's report.
- Request for transfer from the Reserve Fund: Complete Streets and Police Detail.
- End-of-the-year transfer requests.
- Request for transfer for legal expenses.

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

