

TOWN OF ACTON SELECT BOARD MEETING

February 1, 2023

6:00pm

1. CALL MEETING TO ORDER / PLEDGE OF ALLEGIANCE
2. WARRANTS/BILLS - Signed
3. APPROVAL OF AGENDA

Selectmen Stacey-Horn made a motion to approve the agenda; Selectmen Winchell seconded. All in favor. So moved.

4. MINUTES OF LAST MEETING

Selectmen Stacey-Horn made a motion to approve the minutes of January 18, 2023; Selectmen Winchell seconded. Selectmen McGurty abstained as he was absent. Vote: 2-0-1
So moved; motion carried.

5. TOWN ADMINISTRATOR WEEKLY UPDATE

There is an individual interested in an appointment on the Mary Grant Committee. The Town Administrator asked if she could schedule a one on one interview with the Board's liaison Selectmen Winchell. All were in agreement.

The Rec. Committee has asked if they can do Cheering in the Town Hall on Sundays for the next few weeks. The Selectmen had no issue with this.

After speaking with staff, the Town Administrator asked if the Saturdays for which the Town Hall is open on Saturdays in March can be swapped to the first and last Saturdays of the month. There will be a month's notice of the change and the change will be advertised. The Selectmen had no issue with the change as people could plan accordingly with the notice.

Monday, February 6, 2023 the Auditor is going to be at the town hall at 10:00 am to finish up and address some last minute questions. Selectmen McGurty agreed to join the Town Administrator for that session.

Notable events from the York County Sheriff's Department in January:

There was an arrest in Acton of a 34 year old on four different warrants all vehicle related;

There was a child advocacy issue going on dealing with the child's grandfather.

In Shapleigh there was a driver driving under suspension.

An interesting one that everyone may remember from the news in 1997, someone who was reported missing was confirmed as a female victim from Acton and the case was solved;

On Royal Coachman Way in Acton there was apparently some financial scams going on;

There was a summons for a 48-year-old resident for failure to report the scene of an accident;

An individual from Shapleigh was picked up for avoiding a conditional release;

On another day, a Shapleigh individual was arrested on a warrant for criminal mischief

A resident from Acton was arrested on a warrant for failure to appear for operating under the influence during a traffic stop turned up to be a felon they've been looking for in Saco.

Lastly, Sheriff King wanted everyone to know that he attended a training class on active Shooters at county fairs.

Tax Liens: For the last 30 to 45 days we've been sending out foreclosure notices for the 2020 taxes. We have heard that mail was very slow and we've seen this problem across the state with municipalities. We send out impending foreclosure notices 45 days in advance as is required by law. The last day to pay these notices was January 31st on December 26th the post office notified us that there was a notice never picked up; it was refused. We contacted Deputy Sanborn to go over and try to make contact; this left only 2 business days for this individual, it is land only in Acton. The individuals live in East Lebanon and he was not able to make contact based on his schedule and the two days' notice so the law says that we have to be able to prove that they received notice, Town Administrator thinks the right thing to do, with Board approval is just give them another 30 days and have Deputy Sanborn just hand deliver the notice tomorrow as we can't be sure that they were legally notified of this impending foreclosure. Discussion ensued. The Board agreed to allow Deputy Sanborn serve the extra 30 days of notice.

6. DEPARTMENT HEAD / COMMITTEE CHAIR UPDATES

A. Fire Department, Fire Chief Wayne Ham

The Fire Department's new tank truck was received and at 4:30 pm this afternoon was officially put into service. Two fire department members were out doing driver training right now. Most of the equipment is on the truck and there is some fine tuning to be done to have it fully in service but it is prepared and ready for the fire department to use right now.

Fire Chief Ham thanked the Selectmen and Residents for their continued support.

B. Cemetery Committee, Jim Driscoll and Ken Allen

Steve Parello, Chair was out today and through a conference call met with the Town Administrator and designated committee representatives to present tonight. The committee has been working very hard with different cemeteries in town getting bids to have some trees removed. They have four or five different projects that they'd like to do. They have \$6,926 dollars in their Cemetery fund that they're allowed to spend right now from the Treasurer.

The first priority project got three bids: Kimball & Sons: \$1,500; Tree Fellows: \$2,200 and CTI: \$3,600

The Cemetery committee would like to go with Kimball & Sons as long as they received a completed W-9 and liability insurance; Tree Fellows would be their back up choice. Clean up will be done before final payment.

The second project is at the Nason Road Cemetery. The low bid was Tree Fellows at \$1,800, second was Kimball & Sons and CTI both at \$2,000.

The third project is Goose Pond Cemetery. Kimball & Sons came in at \$1,500; Tree Fellows at \$3,000 and CTI at \$4,200

Selectmen Winchell recommended that even though Kimball was second, and real close on other bids, you generally chose one guy to do them all.

The Town Administrator related that after speaking with the Committee Chair the idea was to spread out the work and give some work to each one of the contractors as they are all local Acton businesses; availability is also key.

Discussion ensued regarding the bidding process.

The last project the committee is not prepared to do as they do not have enough money even though they did receive bids. Tree Fellows also bid on a single tree removal project for \$,1200 that none of the others could get to bid on and the committee would like that one approved as well.

Selectmen Winchell made a motion to approve the bids for the Cemetery Committee tree cutting. Selectmen Stacey-Horn seconded.

Virginia Shea stepped to the podium to relate her experience with one of the bidding companies who never removed the trees they cut down.

The Selectmen agreed the job would not be paid for until completely done.

Jim Driscoll asked about the Cemetery accounts - the \$3,000 is for flags and the \$10,000 is in trust and can't be used for the trees.

C. Mary Grant, Dan Krampetz

The Committee met recently to set their Committees' schedule and discuss a couple of items.

1. The Committee had a vote to transfer some of the money from their accounts to the Cemetery Committee specifically to purchase a headstone for Mary Grant's mother. The headstone in place is a temporary headstone and needs to be replaced. The Cemetery Committee approached the Mary Grant Committee and asked if they could support some of the costs. The Committee voted 4 - 0 to transfer that money and he will be instructing the Town Administrator and Treasurer to go ahead and do that this week.

2. Spring clean-up will be in April on Earth Day; a community picnic has been planned in July and then they are hoping to have a movie night in the park on August 19th; Annual pumpkin carving party will be October 21st.

7. LIAISON UPDATES

Tom - Warrant & Finance Committee, Transfer Station, Fire Department, Capital Improvement

Kim - Recreational Committee, School, APAT, Cemetery Committee

David - Roads & Road Committee, Code Enforcement and Land Use, Mary Grant Committee, Conservation / Forest Committee

8. OLD BUSINESS

A. Budget Management Policy

Document was available on the website and being reviewed by the Select Board. A few changes were made and the Personnel Policy will be changed to align with this document. Document is important to clarify the roles of department heads and Select Board who manage the town resources.

Selectmen Kimberly Stacey-Horn made a motion to approve the Budget Management policy; seconded by Selectmen David Winchell. There was no discussion. All in favor.

B. Engineering Services R.F.P.

The one bid received was opened, scanned and sent to the Selectmen for review. This is a good company that the Town can work with. A meeting will be scheduled with the bidder.

9. NEW BUSINESS

A. Berry Talbot Royer Public Accountant Presentation (heard out of order)

Mark Roy and Sue Tuttle approached the Board to overview their core services of A/P processing and Payroll processing for the Government. The firm is also an auditing firm. They are the only CPA firm in the State that does this type of business.

The offer is to the Town is to provide full services and then the higher-level stuff, such as helping with budgeting and capital improvement plans or to analyze finance options. In addition to those core level Services there's a bunch of additional benefits that the Town can reap especially during budget season is knowing where their financial position is at any point in time instead of what is common among small and medium-sized governments who are essentially waiting for the auditor to close the books, figure out what they financial position is and then say okay here we are as of June 30th of last year, using these services fully will allow the town to know that information in real time.

There were a couple of options offered:

Weekly payroll is driven by labor rights, so it will cost more to change to a bi-weekly payroll. But a bi-weekly payroll is less work which makes the price a little less.

The other option is to carve out the payroll portion to have the Town still be responsible for payroll tasks and any related tasks.

The following discussion, questions and back and forth ensued:

The firm answered questions the Board had in terms of reporting that would come out during the year. Different towns want different types of reporting, for example: one town wants budget to actuals every single month and then they also want to know what the status is of their reserves are, meaning the activity of the reserve accounts every single month which we provide to them. Another example is some want quarterly reports and some don't. So, the service is really driven by the client's needs. If it looks like an account may be trending towards overspending that can be determined.

Normally the budget tax is pretty much what all of our clients ask for as well as monthly budget to actuals except for the ones that wants quarterlies. As you get closer and closer to year end the Town Administrator or the Select Board are reminded that they should be keeping an eye out on these accounts; budget to actual reports are sent to the town administrator and then they'll distribute them to the department heads who are responsible for those budgets asking the department heads to review where they are at and if there is any sort of discretionary spending that can be controlled. Some items which cannot be controlled are: salaries and benefits. However, with overtime, if you really don't really have as much money as you as you are getting close to the end of the year you can limit over time or decide not buy those supplies. Services could include accounts payable and/or if payroll is chosen but that may be further discussions.

Service would include preparation of a set of financial statements at year end with the general ledger fully adjusted at that time and that would be done by the first year that you would come on if this proposal is accepted. The service wouldn't start until July 1 so FY 23's books wouldn't be closed and wouldn't have been maintained by us. Generally, we tell clients the first priority is to actually do the onboard process, which can take a couple months to really fully integrate depending on how complicated the town's processes are, then the second priority after that is to clean up the prior year's books, close those books, have prepared the financial statements and then give them to the auditor. So, if you, If the town is engaged for the year ending on June 30, 2024, you would actually prepare a set of financial statements for that year even though you didn't do the work under the original language would come to us. If "The Proposal" is put forth, the town could probably expect that around the end of December for them to have that to be able to give it to the auditor. Service goes through the accounts through the year and by the end of June has a good idea where the town stands. During the budget season the service provides projections on fund balances for the end of the year which helps decide what is needed to provide for the year.

Selectmen McGurty asked if a significant unassigned balance could be helped with to develop a plan or guidance on carrying surpluses and unassigned balances. The service does that already with all of their clients; it all depends on what the town and towns people want but they do provide advice on options.

When asked about the limits on the services provided. The representative indicated an estimated effective hourly rate is determined and how the fixed fee is set; it includes all the staff, training and services.

Responsibilities for the in house Treasurer responsibilities was also discussed. There is a revised set of duties for the Treasurer who is in support of the changes. The proposal is clear that they do not replace the Treasurer and all statutory responsibilities will still be met by the Town staff; they are there to assist.

This service provides an enhanced level of securities and segregation of duties. Reporting on monthly bases gives an extra set of eyes on everything, especially the warrant process.

The Selectmen had no further questions. When asked for public comment, Ray Lopez stepped forward and said he did not see any background or history on the company. Mr. Roy discussed the background of the CPA firm, their functions and services especially government auditing; fully insured and certified.

Selectmen McGurty indicated if the Board moved forward they would be checking references. Mr. Roy gave his personal work history and being well versed in government accounting.

Mr. Lopez returned to the podium to ask the Chair about the town and whether or not they could get an auditor. Selectmen McGurty indicated this process may offer a wider array of firms that might be interested in doing an audit because some firms would have had an issue in actually preparing the journal entries in the general ledger and doing the financial statements. So, the structure will perhaps allow other firms to be more interested in doing an audit for the town than previously as it was less work and held to a set of more professional standards the Auditors have to meet and one of them is you can't prepare the books and do the audit too. By getting a firm or a resource that can prepare the statements that are ready for an auditor to come in, his guess was that if the town were to look for a different auditing firm in the future, the town would have more options.

Ray asked to be reminded what the price for the Auditor was. Response was around \$12,000. There's an amount for the school and amount for the town and it is believed to be \$12,000 for the town, but that would need to be verified by the Town Administrator.

Ray continued to ask about the 3% fee for subsequent years and the terms of the agreement. Understanding is that it will be a continual engagement with a yearly contract. Mr. Roy wanted to be clear this was business financial management and not audit work.

Selectmen McGurty spoke that once you outsource a function it will be an annual commitment and a long-term relationship until it is determined that the Town wanted to change it.

Ray, reiterated that he was asking about the audit because the Board was asking the taxpayers to come up with over \$92,000 for this service. Selectmen McGurty indicated he would respond even though one wasn't necessary, but this would be good for the town to have these services and professional advice. The potential to have a performance to budget closer than previously seen. A very worthwhile invest to potentially save money in the budget and not have to raise taxes.

Selectmen Winchell indicated this would be brought to town floor and discussed with all pertinent information available and options to discuss. Ray indicated he thought it would help in regards to reports getting to Warrant & Finance quicker. The Town Administrator stated, there is no wait on reports to that Committee.

Virginia Shea approached the podium and asked who was going to make the final decision on this – the Towns people or the Select Board. Response was the towns people.

Virginia Shea asked for clarity on archived files, especially after the seven year storage provided by this service. She was assured that appropriate statues for retention would be met and accessible to the town.

Virginia Shea next asked about communications between the firm and the town and a point of contact. Mr. Roy responded that there is generally two assigned point of contacts for each client.

Virginia Shea next asked the Select Board about internal controls and whether any other firm documented concerns with the internal controls of Acton. Response was not that anyone was aware of, with such a small staff, Acton has done the best job they can with the number of people they have. The Select Board have no concerns regarding any issues with internal controls it is just a fresh approach at looking at getting assistance with the accounting processes.

Selectmen Stacey-Horn indicated no one knows what the future holds; this is putting a backup in place. Selectmen McGurty indicated internal controls has been what his background was focused in and in reviewing Acton's internal control the appropriate measures are in place and there is no issue with the integrity of the staff in place.

Virginia Shea asked if the Board knew what the efficiencies were to be gained from putting out over \$80,000 per year? She did not expect an answer tonight but wanted a public one before a decision was made. Selectmen Winchell answered that was why it was going to be put to town floor and there was a presentation here tonight; the Board members too are still trying to figure it out.

Joyce Bakshi approached the Board and indicated what she was reading was the services could be expanded to meet all the towns needs, but if it was full service than what was needed would be met. The Selectmen indicated that was being determined. Ms. Bakshi agreed that what needed to be determined was the best fit for the money.

B. Warrant and Finance Questions

The Town Administrator reviewed the email from the Chair of the Warrant and Finance and reviewed with the Board the timeline in getting the answers.

C. Citizen Email Concerns/ Re: Building Fees

The Town Administrator read aloud the Citizen email received regarding building fees. Selectmen McGurty did receive the email as a question but more of a statement regarding author's point of view on Acton's fees. The Code Officer is scheduled on the agenda for next week to review research done on local

surround town fees. Discussion ensued.

D. Certificate of Deposit Maturity Notice

A notice was received from Partner's Bank indicating that the 182 day certificate on file with them is maturing on Feb. 8th and will automatically renew. The rate has not yet been determined on the \$90,000 CD.

Selectmen McGurty would not recommend renewing. The Board is looking at getting a higher rate of return. Selectmen McGurty wanted to take a closer look at the agreement and decide how to handle; renew for 30 days. Discussion ensued on CDs versus what Treasuries are paying.

E. F.O.I. Request

Arnold Murray requested that an expense summary report be sent to him as a CSV file via email.

10. PUBLIC COMMENT

11. PENDING

A. Town Investment Policy – Discussions will be revisited once proposal is received from TD Bank.

There are other proposals in the works.

B. West Shore Drive Culvert - No update

C. Website Bid Presentation 02/08/2023

D. Facility Assessment R.F.P. Presentation 02/08/2023

E. Budgets Due 02/17/2023

12. ANNOUNCEMENTS

February 2, 2023 Planning Board 6:00pm

February 6, 2023 Warrant & Finance 6:00pm

February 8, 2023 Select Board 6:00pm

February 13, 2023 Capital Improvement Committee 5:00pm

February 13, 2023 Conservation / Forest Committee 6:30pm

February 15, 2023 Select Board 6:00pm

February 16, 2023 Planning Board 6:00pm

February 22, 2023 Select Board 6:00pm

13. MEMBERS PRESENT

Selectmen Tom McGurty, Selectmen David Winchell, Selectmen Kimberly Stacey-Horn, Town Administrator Jennifer Roux.

14. ATTENDANCE

Mark Roy, Sue Tuttle, Wayne Ham, Dennis Long, Virginia Shea, Joyce Bakshi and Ray Lopez