

Town of North Yarmouth
Board of Selectmen - Meeting Minutes
February 3, 2015



I. Call to Order - Members Present: Chairman Steve Palmer, Vice Chairman Paul Napolitano, Mark Girard, Clark Whittier, and Alex Carr. Town Manager Rosemary Roy was also present.

II. Special Presentation - Berry•Talbot•Royer - FYE14 Audit Presentation

Mark Roy gave an overview via a PowerPoint presentation of the audit process and responsibilities in the process. The independent auditor's role is to be certain that there are no errors or misstatements. Through the review process and the town's financials, produce an audit and provided a report with their opinion and comments.

Don Royer stated there are no weaknesses internal controls and that the audit report for the town is appropriately reported. He thanked staff for their efforts in helping them prepare the audit. He commented on the General Fund, insurance funds from Wescustogo Hall and that 98.24% of real estate taxes are collected.

Don commented on liabilities. General Fund inflows (funds not received after 60 days of the due date) show a fund deferral. A number of factors include timing of payments, overpayments and the like. Don presented a comparison of the budgeted versus actual on the receivables. The actual revenue was \$174,000 over the budgeted amount. The majority of the revenue comes from property taxes and excise taxes.

Expenses were under budget. Areas of savings included General Assistance, Fire/Rescue (vehicles were funded through the reserve account rather than the general fund), Public Works (equipment was funded through the reserve account rather than the general fund), and other general savings. The overall decrease in the General Fund Balance at the end of the 2014 fiscal year was \$59,972 and there were some decreases in the Unassigned Fund Balance. Don also gave an overview of the debt and net assets and how they factor into the audit process. He commented on depreciation and indicated that depreciation is happening faster than the funding process. This is not out of the ordinary but explains why there is a gap.

Mark Roy gave an overview of their audit findings. He indicated that overall the town's accounting procedures can be improved to make transactions easier to process and reconcile. There were a number of misstatements in the accounting that needed to be corrected which has been done. This is very normal. The reason for this is the town's overly complicated chart of accounts. Conversations are in progress with the Town Manager regarding making these changes. There are no significant sensitive estimates. They did not note any material weaknesses in the internal controls. Chairman Palmer asked Mark and Don about the recommendation regarding the change in the chart of accounts and why was the recommendation not made earlier. Don stated that previous staff was comfortable with the process but that the new Town Manager very much wants to make changes.

III. Minutes of Previous Meeting(s) - Selectman Napolitano moved to approve the Minutes of January 13, 2015. Selectman Whittier seconded the motion. Discussion: None. **Vote: 5-yes 0-no**

Selectman Napolitano moved to approve the Minutes of January 20, 2015. Selectman Whittier seconded the motion. Discussion: None. **Vote: 5-yes 0-no**

IV. Payables - Selectman Napolitano moved to approve Payroll Warrant #36. Selectman Whittier seconded the motion. Discussion: None. **Vote: 5-yes 0-no**

Selectman Napolitano moved to approve AP Warrant #37. Selectman Carr seconded the motion. Discussion: None. **Vote: 5-yes 0-no**

V. Recognition of Visitors - Items not on the Agenda

Jeff Toorish, 39 Gray Rd, suggested a civilian advisory committee for the Fire Rescue Dept. to help them move forward.

VI. Management Reports & Communications

Fire Rescue Dept. Presentation - Presented by new Fire Rescue Chief, Greg Payson - **Tabled to 2/17/15.**

Town Manager's Report - Town Manager Roy commented on the audit report and her suggestions for changes in the chart of accounts. The MSAD Strategic Planning Committee that she is participating on is recessed until Spring. Public Works and Fire Rescue Departments have been very busy due to the weather. The town mandatory training was postponed due to the weather and is rescheduled for Feb. 26th. The town committee pages on the website have been updated. The Town Office generator has been moved to the Fire Rescue facility while that generator is being repaired. Assessed values, through 12/31/14, have increased by \$4 million; and the \$58,000 FRD FEMA reimbursement has been received. She met with Risk Management of MMA regarding shared services agreement and outlined the contract/insurance necessities. She also suggested adding cyber insurance (at no additional cost). Her primary work has been preparing the budget.

VII. Old Business

EDSC - Proposed Amendments to Committee Charge

Town Manager Roy read the proposed changes. Audrey Lones, Chairperson of the EDSC, commented on the wording and asked if the second paragraph was more than what was needed. She suggested just using the first paragraph to meet the committee's goal for the community. This gives the committee more flexibility in their process. Selectman Carr stated that the goals be outlined, but it is not necessary to be included in the committee's charge as it might change year to year. Selectman Girard moved to adopt the EDSC proposed charge as presented at this meeting up to the wording ending with "that will meet the current needs of North Yarmouth." Selectman Whittier seconded the motion. Discussion: None. **Vote: 5-yes 0-no**

Village Center Development Project Update - Chairman Palmer indicated that the Board of Selectmen had a workshop regarding the sewer aspect and presentations by Sevee & Mahar. He reminded people that this motion is a general recommendation and there will be public hearings to get information from the public. Selectman Girard explained that the motion does not obligate the town to any course of action but rather outlines the Board of Selectmen's thinking and recommendation in order to help the public be informed and make its decision.

Selectman Girard moved to adopt the following elements of Scenario 2A as presented in the Planning Decisions' North Yarmouth Village Study as the Board of Selectmen's recommendation to the townspeople of North Yarmouth. This includes creating a municipal and community campus on the Memorial School parcel by renovating and reusing a portion of the school facility including the gymnasium; Selling the existing Town Hall parcel for residential and/or commercial development to increase the tax and employment base, and to address senior and workforce housing needs; And to create a sewer system infrastructure that will enable these specific proposals and stimulate future village development as envisioned in the Town Comprehensive Plan while protecting the aquifer resource. Selectman Whittier seconded the motion. Discussion: Selectman Whittier asked if the public meeting dates are solidified. Chairman Palmer asked if there were any public comments or questions. There was no public comment. **Vote: 4-yes 1-no (Napolitano).**

Chairman Palmer stated that public presentations will be held to ask questions as well as public hearings to allow townspeople to express their opinions, make suggestions and the like. Audrey Lones thanked the Board of Selectmen for all of their efforts and work and for providing substantial public opportunity to hear, ask questions and make suggestions.

Property Foreclosures - Town Manager Roy stated that of the 10 on the list, 6 have been paid, 3 have made partial payments and have created a payment plan with the town and 1 that will not be paid and suggested a waiver given the condition of the property. Chairman Palmer moved to authorize the Town Manager to file a waiver of foreclosure on Account # 345 at the Cumberland County Registry of Deeds. Selectman Whittier seconded the motion. Discussion: none. **Vote: 5-yes 0-no**

VIII. New Business

Proposed Fund Account - Selectman Girard stated that this account for this committee is to be certain that this is a town account and routed through Town Hall. Selectman Girard moved that the Flag Committee Fund be established as an auxiliary fund and a separate checking account be established and that the transactions be routed through Town Hall. Selectman Napolitano seconded the motion. Discussion: none **Vote: 5-yes 0-no**

IX. Any Other Business

Selectman Whittier thanked Fire/Rescue and Public Works for their efforts during the recent storms. Others agreed and thanked them as well..

Chairman Palmer reiterated the efforts of the Selectmen regarding the Village Center Development and look forward to the public's comments and questions.

X. Adjournment

Selectman Napolitano moved to adjourn the meeting at 8:30 pm.

Recorded by: Nancy Trottier
Town of North Yarmouth Recording Secretary

Board of Selectmen




Steven Palmer, Chairperson

Paul Napolitano, Vice Chairperson

Mark Girard



Clark Whittier



Alex Carr