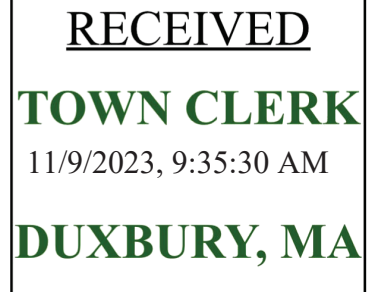


TOWN OF DUXBURY  
FINANCE COMMITTEE MEETING MINUTES



**Date of Meeting:**      **October 19, 2023**

**Date Minutes Approved:**      **October 26, 2023**

**In Attendance:** Friend Weiler, Nathaniel Taylor, Jackson Kent, Kathleen Glynn, Al Hoban

**In Attendance via Zoom:** Shannon Godden, Sean Dadsetan-Foley

**Absent:** Betsy Sullivan

**Others in Attendance:** Mary MacKinnon, Finance Director; Carrie Mazerolle, Town Accountant, Lynda O'Brien, Administrative Assistant

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**CONVENED IN OPEN SESSION** (In Person and via Remote Participation)

**I.      CALL TO ORDER** (and reading of preamble)

Mr. Weiler called the meeting to order at approximately 6:30 PM and read the following preamble:

Pursuant to Chapter 2 of the Acts of 2023, this meeting will be conducted in person and, as a courtesy, via remote means in accordance with applicable law. Please note that while an option for remote attendance and/or participation is being provided as a courtesy to the public and board members, the meeting/hearing will not be suspended or terminated if technological problems interrupt the virtual broadcast unless required by law.

**II.     MINUTES**

Approval of Minutes, if any  
None to Approve

**III.    NEW BUSINESS**

Ms. MacKinnon introduced Lynda O'Brien to committee, who will be acting as Administrative Assistant, recording minutes, posting agenda and minutes, and coordinating with committee members and Finance Director

**Reserve Fund Transfers**

Mr. Emerson, Harbormaster, presented details regarding reserve fund transfer request. The request is for repairs to replace lower gear case on engine for Safe Boat in the amount of \$8,322.94. This was an unanticipated emergency repair and is not expected to recur. Additional O & M expenses are not anticipated.

Ms. Glynn moved to approve the transfer of \$8,322.94 from reserve fund.  
*Seconded by Mr. Kent. Roll Call Vote: Friend Weiler-Aye, Nathaniel Taylor-Aye, Jack Kent-Aye, Kathleen Glynn-Aye, Al Hoban-Aye, Shannon Godden-Aye, Sean Dadsetan-Foley-Aye. Vote: 7:0:0*

### **Presentation and Review pertaining to FY25 Budget and Related Materials**

Ms. Mazerolle, Town Accountant, presented for Department 135, Town Accountant. There is a small increase with newer department staff, and a small amount of overtime was removed, which has not been utilized in the past. Postage rates have increased, as well as dues/memberships.

Ms. Godden asked if salary rate increases were included, which they are not since there have not been any approved rate increases at this time, although it is likely there will be increases in FY25. It was noted that some departments, i.e., School Department, add this increase in anticipation of approval during the fiscal year.

Ms. Mazerolle, Town Accountant, presented for Department 136, Audit. Committee discussed renewal of 1 year contract with Powers & Sullivan for FY25. The Audit Committee would like to become more involved in this process and Ms. Mazerolle will be communicating with them.

There was discussion regarding how often the Town should seek to change auditing firms, although Powers & Sullivan have committed to rotating partners to provide fresh eyes. Mr. Hoban noted that there is a benefit to the stability of having Powers & Sullivan for 17 years, and the importance of reviewing management letters that can provide a basis for discussion. Ms. MacKinnon noted that next year there may be discussion regarding a possible RFP for auditing firms.

Ms. MacKinnon noted the auditors have completed fieldwork and a draft should be available in the beginning of November. The Finance Committee will receive a copy once reviewed.

Mr. Hoban took informal meeting notes at last Audit Committee meeting and offered to this group if anyone is interested.

Ms. MacKinnon, Finance Director, presented for Department 131, Finance Committee. The only significant change is the addition of Administrative Assistant part-time position.

Ms. MacKinnon presented for Department 132, Reserve Fund. Level funded from last year. Recommendation not to reduce due to history review back to 2018.

Ms. MacKinnon presented for Department 158, Tax Title Foreclosure. Level funded from last year. Currently 16 properties in newspaper and would need to look at previous takings. Ms. MacKinnon noted there are some properties with very small balances, and hopes that outreach from Treasurer can clear them up.

Ms. MacKinnon presented for Department 691, Historical Commission. Has not yet reached out to Chair of Historical Commission. There have been no expenses in this Department since FY20. Reducing from \$1,000 to \$100. Ms. MacKinnon will communicate with Chair, Tag Carpenter.

Ms. MacKinnon presented for Department 840, Plymouth County Coop Ext. The County is now funding this and eliminated town assessments. Reduced to \$0.

Ms. MacKinnon presented for Department 911, Contributory Pensions. She explained that Plymouth County has a full funding deadline for towns to address their unfunded liability. The date has been set as 2029 but could be extended. Further, the committee discussed and agreed the faster the Town can get to 100%, the better in the long run.

Ms. MacKinnon also explained that there are two options to pay, 2 semi-annual payments, or 1 payment at the beginning of the fiscal year with a 1.9% discount. The amount is for 1 July payment.

Ms. MacKinnon presented for Department 909, Non-Contributory Pensions. She explained there is one retired employee that had a COLA increase which was not in FY24 budget, so FY25 budget is accounting for both years.

Friend confirmed that the Town's Free Cash as certified at \$3,776,349 and Water retained earnings at \$4,543,192. The town is seeing free cash return to its pre-COVID levels.

### **Voting of Reviewed Budgets, as needed**

Committee will wait for all department reviews for a vote.

### **Future Department Reviews**

Ms. MacKinnon may adjust schedule for department reviews through November 2023, and will share with Ms. Sullivan and Mr. Weiler.

### **Finance Committee representative meetings with Department Heads**

No issues connecting with Department Heads

### **Review of Critical Milestones**

Friday, December 8, 2023	Town Manager recommendation to Finance Committee and Selectboard
Monday, December 11, 2023	Town Manager budget presentation to Selectboard
Monday, January 22, 2024	Warrant Closes
Saturday, March 9, 2024	Town Meeting

#### IV. **ADJOURNMENT**

Ms. Glynn moved that the finance Committee Adjourn at approximately 8:00 PM.  
*Seconded by Mr. Kent. Roll Call Vote: Friend Weiler-Aye, Nathaniel Taylor-Aye, Jack Kent-Aye, Kathleen Glynn-Aye, Al Hoban-Aye, Shannon Godden-Aye, Sean Dadsetan-Foley-Aye. Vote: 7:0:0*

*Respectfully submitted,  
Lynda O'Brien, Administrative Assistant*