Town of North Attleborough
TOWN COUNCIL
FINANCE SUB COMMITTEE
43 South Washington Street, North Attleborough, MA 02760
Phone: (508) 699-0100

PUBLIC MEETING

JUNE 12, 2024 at 6:30 PM
TOWN HALL LOWER-LEVEL CONFERENCE ROOM
43 South Washington Street, North Attleborough, MA

I. **Pledge Of Allegiance**

II. **Approval Of Minutes**

a. Approval of Finance Sub-Committee Minutes of June 6, 2024

III. **Resident And Community Comment**

IV. **Old Business**

a. None at this time.

V. **New Business**

a. Measure 2024-119-Contract Approval - Appointment of Town Auditor - CLA (CliftonLarsonAllen LLP) for Fiscal Year 2025

Documents:

MEASURE 2024-119- CONTRACT APPROVAL - APPOINTMENT OF TOWN AUDITOR - CLA FOR FY25.SIGNED.PDF

b. Measure 2024-123- Funding for Snow & Ice Deficit ($29,977.50)

Documents:

MEASURE 2024-123-FUNDING FOR SNOW AND ICE DEFICIT FY2024.COMPLETE.SIGNED.PDF

c. Measure 2024-125- End of Year Transfers (Municipal Relief Transfers)

Documents:

MEASURE 2024-125- END OF YEAR TRANSFERS (MUNICIPAL RELIEF TRANSFERS.COMPLETE.SIGNED.PDF

VI. Adjournment

Measure #: 2024-119

TOWN COUNCIL MEASURE SUBMITTAL

Date: 5/29/2024	**Submitted By:** Town Manager	**Telephone #:** 508-699-0100

MEASURE DESCRIPTION:

Contract Approval - Appointment of Town Auditor - CLA (CliftonLarsonAllen LLP) for Fiscal Year 2025

Signed: Michael Borg

Digitally signed by Michael Borg
DN: C=US, OU=Town Manager, CN=Michael Borg, E=mborg@nattleboro.com
Reason: I am approving this document
Location:
Date: 2024.05.24 11:05:34-04'00'
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

Pursuant to Sections 2-7 and 6-9 of the Town Charter, the Town Council is charged with appointing an independent auditor within 30 days of the beginning of the fiscal year, which begins on July 1 annually. The auditor provides services in the current fiscal year, looking back at the previous fiscal year's finances. This appointment marks year one of a five-year contract, with the initial year being Fiscal Year 2025 and four option years for Fiscal Years 2026, 2027, 2028, and 2029.

Therefore, it is my recommendation that the Town Council appoint CLA (CliftonLarsonAllen LLP) as the Town's Independent Auditor to audit the Town's finances for Fiscal Year 2024. The contract will run through June 30, 2025, with four remaining option years.

SPECIAL REQUIREMENTS:

ATTACHMENTS:

REFER TO SUB-COMMITTEE: Finance

Measure #:	2024-119

TOWN COUNCIL MEASURE SUBMITTAL

Date: 5/29/2024	Submitted By: Town Manager	Telephone #: 508-699-0100

PURPOSE AND JUSTIFICATION CONTINUED:

Measure #: 2024-123

TOWN COUNCIL MEASURE SUBMITTAL

Date: 6/10/2024	**Submitted By:** Town Manager	**Telephone #:** 508-699-0100

MEASURE DESCRIPTION:

Funding for Snow and Ice Deficit FY2024

Signed: Michael Borg

Digitally signed by Michael Borg
DN: C=US, OU=Town Manager, CN=Michael Borg, E=mborg@nattleboro.com
Reason: I am approving this document
Location:
Date: 2024.06.07 09:45:41-04'00'
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

The Snow and Ice Budget is currently in deficit due to expenses incurred for snow removal, salting and sanding and the purchase of materials during the winter snow season. The DPW Director provided spreadsheets itemizing the expenses by snow and ice event, which are attached to this measure. The spreadsheets indicate the current deficit within the budget and the total amount needed to fund the account.

Therefore, I respectfully request the Town Council vote "to approve the transfer of $29,977.50 from Free Cash to the Snow and Ice Expense Line 014239."

SPECIAL REQUIREMENTS:

ATTACHMENTS: Snow & Ice Expense Spreadsheet

REFER TO SUB-COMMITTEE: Finance

Measure #:	2024-123

TOWN COUNCIL MEASURE SUBMITTAL

Date: 6/10/2024	Submitted By: Town Manager	Telephone #: 508-699-0100

PURPOSE AND JUSTIFICATION CONTINUED:

FY 2024 SNOW AND ICE BUDGET SUMMARY

		Original Budget	Expended	Balance
014238	513000 Overtime	$74,500.00	**$66,800.96**	$7,699.04
	514300 Premium Differential	$500.00	**$0.00**	$500.00
014239	529001 Snow Removal Contracts	$96,750.00	**$87,111.53**	$9,638.47
	548000 Vehicle Supplies Gasoline	$0.00	**$1,693.60**	-$1,693.60
	548000 Vehicle Supplies Diesel	$0.00	**$0.00**	$0.00
	548006 Vehicle Supplies Snow and Ice Parts	$10,000.00	**$29,000.56**	-$19,000.56
	549000 Meal Tickets	$4,000.00	**$3,770.00**	$230.00
	553300 PW Supplies Sand and Salt	$60,750.00	**$91,600.85**	-$30,850.85
	553301 PW Supplies Liquid	$3,500.00	**$0.00**	$3,500.00
		Original Budget		
		$250,000.00	**$279,977.50**	-$29,977.50

Event Date	Type	Inches	*Event No.*
1/7/2024	Plowing	5.5	**1**
1/14/2024	Pretreat	0.2	-
1/16/2024	Plowing	3.5	**2**
1/20/2024	Pretreat	0.3	**3**
1/24/2024	Sanding	1.0	**4**
1/28/2024	Pretreat	0.3	-
1/30/2024	Pretreat	0.1	-
2/13/2024	Plowing	3.1	**6**
2/15/2024	Pretreat	0.7	-

14.70	
47.30	Average
$ 19,046.09	**per inch**

FY 2023 SNOW AND ICE BUDGET BREAKDOWN

	AMOUNT (IN)	EVENT	DATE	TYPE	SCHOOL TOTAL	CONTRACTOR TOTAL	EMPLOYEE OT LABOR TOTAL	EMPLOYEE MEAL TICKETS	EMPLOYEE PREMIUM DIFF	EMPLOYEE TOTAL	TOTAL (Cntr& Empl)	SALT TONS	SALT EXPENSE	SAND TONS	SAND EXPENSE	LIQUID CALCIUM	LIQUID CALCIUM EXPENSE	POLICE DETAILS	FUEL	GRAND TOTAL	OPERATION	AMOUNT (IN)	AVERAGE $/INCH
		Pre-Season				$6,412.78					$6,412.78									$6,412.78			
1	5.5	1	1/7/2024	Plowing	$10,000.00	$19,153.75	$23,370.00	$2,370.00	$0.00	$25,740.00	$54,893.75	404	$24,231.92	30.00	$652.50	300.00	$330.00	$0.00	$0.00	$80,108.17	Plowing	5.5	$14,565.12
2	0.2	-	1/14/2024	Pretreat	$0.00	$0.00	0		$0.00	$0.00	$0.00	384	$23,032.32	40.00	$870.00		$0.00	$0.00	$0.00	$23,902.32	Pretreat	0.2	$119,511.60
3	3.5	2	1/16/2024	Plowing	$10,000.00	$6,926.25	$16,102.22	$280.00	$0.00	$16,382.22	$33,308.47	100	$5,998.00	-	$0.00		$0.00	$0.00	$0.00	$39,306.47	Plowing	3.5	$11,230.42
4	0.3	3	1/20/2024	Pretreat	$0.00	$0.00	0	$0.00	$0.00	$0.00	$0.00	100	$5,998.00	-	$0.00		$0.00	$0.00	$0.00	$5,998.00	Pretreat	0.3	$19,993.33
5	1.0	4	1/24/2024	Sanding	$3,800.00	$0.00	$4,602.35	$0.00	$0.00	$4,602.35	$8,402.35	263	$15,786.14	-	$0.00		$0.00	$0.00	$0.00	$24,188.49	Sanding	1.0	$24,188.49
6	0.3	-	1/28/2024	Pretreat	$0.00	$0.00	$2,475.45	$1,020.00	$0.00	$3,495.45	$3,495.45	100	$5,998.00	20.00	$435.00		$0.00	$0.00	$0.00	$9,928.45	Pretreat	0.3	$33,094.83
7	0.1	-	1/30/2024	Pretreat	$0.00	$0.00	$2,014.10	$100.00	$0.00	$2,114.10	$2,114.10	100	$6,500.00		$0.00		$0.00	$0.00	$0.00	$8,614.10	Pretreat	0.1	$86,141.00
	3.1	6	2/13/2024	Plowing	$10,000.00	$15,068.75	$16,536.59		$0.00	$16,536.59	$41,605.34	320	$20,800.00	30.00	$652.50		$0.00	$0.00	$0.00	$63,057.84	Plowing	3.1	$20,341.24
8	0.7	-	2/15/2024	Pretreat	$0.00		$1,700.25		$0.00	$1,700.25	$1,700.25	100	$6,500.00		$0.00		$0.00	$0.00	$0.00	$8,200.25	Pretreat	0.7	$11,714.64
9		Post-Season				$5,750.00				$0.00	$5,750.00		$0.00		$0.00		$0.00	$0.00	$0.00	$5,750.00			
10										$0.00	$0.00		$0.00		$0.00		$0.00	$0.00	$0.00	$0.00			
										$0.00	$0.00		$0.00		$0.00		$0.00	$0.00	$0.00	$0.00			
										$0.00	$0.00		$0.00		$0.00		$0.00	$0.00	$0.00	$0.00			
11										$0.00	$0.00		$0.00		$0.00		$0.00	$0.00	$0.00	$0.00			
										$0.00	$0.00		$0.00		$0.00		$0.00	$0.00	$0.00	$0.00			
										$0.00	$0.00		$0.00		$0.00		$0.00	$0.00	$0.00	$0.00			
										$0.00	$0.00		$0.00		$0.00		$0.00	$0.00	$0.00	$0.00			
										$0.00	$0.00				$0.00		$0.00	$0.00	$0.00	$0.00			
12																							
13			Schools		$33,800.00	$53,311.53	$66,800.96	$3,770.00	$0.00	$70,570.96	$157,682.49									$275,466.87	Total Inches	14.7	
																			Parts/Other	$29,000.56			
																			Grand Total	$304,467.43			
																			Difference (due to Salt Use vs. Purchase)	$24,489.93			
				TOTALS		$53,311.53	$66,800.96	$ 7,540.00	$ -	$70,570.96	$151,269.71	1,871.19	$ 114,844.38	120.00	$ 2,610.00	300.00							
											Total Material purchased	1,527.19	$91,600.86	33.53		-							
											Diff in purchased vs. Used	(344.00)	-$23,243.52	(86.47)	-$2,610.00	(300.00)							

Approximate Inventory Status	Tons Salt		Ton Sand		gal. liq. Cal
Start of Year	1,600.00		133.53		2,000.00
Current Status (Est)*	1,256.00		13.53		1,700.00

*Town now makes road sand in-house with Trommel Screener

344.00

Measure #: 2024-125

TOWN COUNCIL MEASURE SUBMITTAL

Date: 6/10/2024	**Submitted By:** Town Manager	**Telephone #:** 508-699-0100

MEASURE DESCRIPTION:

End of Year Transfers (Municipal Relief Transfers)

Signed: Michael Borg

Digitally signed by Michael Borg
DN: C=US, OU=Town Manager, CN=Michael Borg, E=mborg@nattleboro.com
Reason: I am approving this document
Location:
Date: 2024.06.07 09:46:39-04'00'
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

Purpose: The purpose of end-of-year budget transfers without additional appropriation is to ensure efficient financial management and effective utilization of available funds within the Town's operating budget. By making these transfers, we aim to reallocate resources from underspent areas to critical areas of need, maximize the utilization of existing budgetary allocations, and maintain a balanced and responsible fiscal approach.

Justification:

1. Maximizing Resource Utilization: End-of-year budget transfers allow for the optimization of available resources within the organization. Throughout the fiscal year, it is common for some budget categories to remain underutilized or underspent due to unforeseen circumstances, changes in priorities, or project delays. By transferring funds from these areas to departments or projects with higher demands or immediate needs, we can maximize resource utilization and ensure that the allocated funds are effectively utilized to achieve organizational objectives.
2. Responsiveness to Changing Priorities: Over the course of a fiscal year, priorities may shift due to emerging needs or evolving circumstances. End-of-year budget transfers provide the flexibility to reallocate funds to areas that require additional resources to address these changing priorities effectively. By making such transfers, we ensure that the organization remains responsive to emerging challenges and can allocate resources where they are most needed.
3. Avoiding Budgetary Surpluses: Carrying significant unspent balances into the next fiscal year surpluses. By making end-of-year budget transfers, we actively avoid accumulating surpluses, demonstrating responsible financial management, budgeting to requirement, and a commitment to utilizing funds efficiently and effectively.
4. Strategic Investment and Risk Mitigation: End-of-year budget transfers offer an opportunity to strategically invest in projects or initiatives that are deemed critical for the Town's long-term success but may have initially faced budgetary constraints. By reallocating funds to these high-priority areas, we can mitigate risks, seize opportunities, and ensure that essential projects receive the necessary financial support for successful implementation.
5. Maintaining Fiscal Responsibility: Conducting end-of-year budget transfers without additional appropriation enables the organization to maintain fiscal responsibility. It ensures that any

SPECIAL REQUIREMENTS: This Measure does not require a Public Hearing.

ATTACHMENTS: Spreadsheet "Muni Relief Transfers"

REFER TO SUB-COMMITTEE: Finance

Measure #: 2024-125

TOWN COUNCIL MEASURE SUBMITTAL

Date: 6/10/2024	Submitted By: Town Manager	Telephone #: 508-699-0100

PURPOSE AND JUSTIFICATION CONTINUED:

reallocations are made within the existing budgetary framework, without requiring additional funding from external sources. This approach promotes efficiency, accountability, and prudent financial management, aligning with best practices and demonstrating the Town's commitment to responsible stewardship of public funds.

6. Achieving Performance Targets: End-of-year budget transfers provide a mechanism for addressing budgetary shortfalls in departments or projects that are at risk of falling short of their performance targets. By reallocating funds from underutilized areas, we can bridge the financial gaps, enabling these departments or projects to meet their goals and deliver the expected outcomes. This promotes accountability, supports effective project management, and ensures that the Town's overall performance remains on track.

In conclusion, end-of-year budget transfers without additional appropriation serve the purpose of maximizing resource utilization, responsiveness to changing priorities, avoiding budgetary surpluses, strategic investment, maintaining fiscal responsibility, and achieving performance targets. By reallocating funds within the existing budget, we optimize resource allocation, respond to emerging needs, and ensure responsible financial management, ultimately supporting the organization's overall effectiveness and success.

Details of each transfer are attached to this measure as Appendix – A Transfer Details.

Therefore, in accordance with MGL Chapter 44 § 33B, I respectfully request that the Town Council vote to approve the transfer of $ 479,666.19 from various department budgets and line items.

Town of North Attleborough
FY24 End of Year Transfers
June 6, 2024

TRANSFER FROM					TRANSFER TO			
Department	Account Name	Account #	Amount		Department	Account Name	Account #	Amount
Public Buildings	Full Time Salaries	011928 511000	$ 5,000.00		Town Council	Clerical Salaries	011118 511001	$ 5,000.00
Accounting	Clerical Salaries	011358 511001	1,000.00		Accounting	Travel Expenses	011359 571000	1,000.00
Library	Part Time Other Wages	016108 511107	29,336.87		Town Attorney	Legal Services	011519 530003	29,336.87
Insurance	Non-Insurable Losses	019469 574251	12,297.39		Town Attorney	Legal Services	011519 530003	12,297.39
Veterans	Appointed Dept. Heads	015438 510101	10,909.40		Town Attorney	Labor Relations	011519 530004	10,909.40
Salary Reserve	Salary Reserve	019498 518000	18,000.00		Human Resources	Appointed Dept. Heads	011528 510101	18,000.00
Human Resources	Part Time Salaries	011528 511100	10,398.00		Human Resources	Appointed Dept. Heads	011528 510101	10,398.00
Human Resources	Part Time Salaries	011528 511100	1,234.00		Human Resources	Full Time Salaries	011528 511000	1,234.00
Elections	Maint. of Election Equip.	011629 524304	2,674.20		Elections	Part Time Poll Workers	011628 511110	2,674.20
Elections	Maint. of Election Equip.	011629 524304	927.22		Elections	Regular Overtime	011628 513000	927.22
Town Manager	Clerical Salaries	011238 511001	6,000.00		Elections	Regular Overtime	011628 513000	6,000.00
Interest on Abatements	Int. on Abatements	011479 579800	2,000.00		Elections	Regular Overtime	011628 513000	2,000.00
Conservation	Appointed Dept. Heads	011718 510101	3,536.07		Elections	Regular Overtime	011628 513000	3,536.07
Public Buildings	Full Time Salaries	011928 511000	15,000.00		Public Buildings	Maint. of Building	011929 524000 ELMHS	15,000.00
DPW-Highway	Laborer Wages	014228 511008	11,000.00		DPW-Highway	Natural Gas	014229 521100	11,000.00
DPW-Highway	Laborer Wages	014228 511008	19,000.00		DPW-Highway	Vehicles Supplies-Diesel	014229 548001	19,000.00
DPW-Snow & Ice	Regular Overtime	014238 513000	7,699.04		DPW-Snow & Ice	Vehicles Supplies-S & I Parts	014239 548006	7,699.04
DPW-Snow & Ice	Premium Differential	014238 514300	500.00		DPW-Snow & Ice	Vehicles Supplies-S & I Parts	014239 548006	500.00
Treasurer	Payroll Services	011459 530013	24,000.00		Medicare Tax	Medicare Tax	019169 574300 TOWN	24,000.00
Building Inspector	Appointed Dept. Heads	012418 510101	6,000.00		Medicare Tax	Medicare Tax	019169 574300 TOWN	6,000.00
4/27/23 Issue GOB	4/27/23 Issue GOB Interest	01774719 595100	30,000.00		Medicare Tax	Medicare Tax	019169 574300 SCHL	30,000.00
Insurance	Medical Services	019469 530005	3,154.00		Liability Insurance	Insurance Premiums	019459 574000	3,154.00
Sewer	Full Time Salaries	604408 511000	70,000.00		Sewer	Maint. of Machinery	604409 524400	70,000.00
Sewer	Laborer Wages	604408 511008	30,000.00		Sewer	Maint. of Machinery	604409 524400	30,000.00
Sewer	Laborer Wages	604408 511008	10,000.00		Sewer	12/15/10 Interest	60773119 595100	10,000.00
Water	Full Time Salaries	604508 511000	15,000.00		Water	Electricity - NAED	614509 521000 ADMIN	15,000.00
Water	Full Time Salaries	604508 511000	110,000.00		Water	Water - Attleboro	614509 523001 SUPPL	110,000.00
Water	Full Time Salaries	604508 511000	25,000.00		Water	Retiree Premiums	61455029 574201	25,000.00
Total			$ 479,666.19		Total			$ 479,666.19