

Justin Paré, President  
John Simmons, Vice President  
John Costello  
Daniel Donovan  
Mark Gould, Jr.



Darius Gregory  
Andrew Shanahan  
Andrea Slobogan  
Patricia St. Pierre

Town of North Attleborough  
**TOWN COUNCIL**  
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6/12/2024 - Minutes

**I. Pledge Of Allegiance**

**PLEDGE OF ALLEGIANCE**

Vice-President Simmons called the meeting to order at 6:30 P.M. and lead the Committee and the audience in the pledge of allegiance.

**Members Present:**

John Simmons

Chris Shamp

Pat St. Pierre

John Costello

Dan Donovan

**Members Absent:**

Kathleen Prescott

Craig Cameron

**Staff Present:**

Town Manager Michael Borg

Assistant Town Manager Antonio Morabito

Tax Collector/Treasurer Chris Sweet

**Residents:**

None at this time.

**Invited Guests Present:**

None at this time.

**Documents Reviewed:**

- Finance Sub-Committee Meeting Minutes 6/6/2024
- Measure 2024-119-Contract Approval - Appointment of Town Auditor - CLA (CliftonLarsonAllen LLP) for Fiscal Year 2025
- CLA Draft Town Audit Services Contract
- CLA RFP Documents
- Measure 2024-123- Funding for Snow & Ice Deficit (\$29,977.50)
- FY24 Snow and Ice Budget Summary
- Measure 2024-125- End of Year Transfers (Municipal Relief Transfers)
- Town of North Attleborough FY24 End of Year Transfers June 6, 2024

**II. Approval Of Minutes**

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

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

Councilor Donovan made a motion to approve the Finance Sub-Committee Minutes of June 6, 2024.

Councilor Costello seconded the motion.

**Motion carried 5-0.**

**III. Resident And Community Comment**

None at this time.

**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

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

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.

Vice-President Simmons continued this measure to the next Finance Sub-Committee Meeting, as the final contract is not yet back from CLA.

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

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

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."

Town Manager Borg explained this measure with the Committee and reviewed the FY24 Snow & Ice Budget Summary and the FY24 Snow & Ice Budget Breakdown. This measure is to pay off deficit spending for Snow & Ice.

Councilor Donovan made a motion to refer Measure 2024-123- Funding for Snow & Ice Deficit (\$29,977.50) back to the Full Town Council with a favorable recommendation.

Councilor Costello seconded the motion.

**Motion carried 5-0.**

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

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

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 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 Manager Borg explained this measure to the Committee. End of Year Transfers are done at the end of every Fiscal Year. Only 7 of these transfers are over the \$20,000.00 (Town Manager can approve any transfer under \$20,000.00) and require approval from the Town Council, but all of the End of Year Transfers are listed here instead of an individual Memo from the Town Manager for each one.

Councilor Donovan made a motion to refer Measure 2024-125- End of Year Transfers (Municipal Relief Transfers) back to the Full Town Council with a positive

recommendation.

Councilor Costello seconded the motion.

**Motion carried 5-0.**

## **VI. Adjournment**

Councilor Donovan made a motion to adjourn.

Councilor Costello seconded the motion.

**Motion carried 5-0.**

**Meeting adjourned at 6:40PM.**