MINUTES
SELECT BOARD MEETING
FINANCE DIRECTOR INTERVIEWS
DONN B. GRIFFIN ROOM, TOWN HALL
732 MAIN STREET, HARWICH, MA 02645
WEDNESDAY, APRIL 16, 2025- 2:00 P.M.

MEMBERS PARTICIPATING: Chair, Jeffrey Handler, Vice Chair, Michael MacAskill, Clerk Peter Piekarski, Member Julie Kavanagh and Member Donald Howell

ALSO PARTICIPATING: Consultant Karen Shanley

I. CALL TO ORDER

Mr. Handler called the meeting to order at 2:00 p.m.

II. NEW BUSINESS

A. Interviews for consideration of appointment as Finance Director/Town Accountant (please note that times are approximate)

2:00 p.m. – 3:00 p.m. - Megan Green
3:00 p.m. – 4:00 p.m. - Brittany Iacaponi
4:00 p.m. – 5:00 p.m. - Jennifer Mince
5:00 p.m. – 6:00 p.m. - Samantha Moir

Ms. Shanley introduced Megan Green. Ms. Green stated her name for the record.

Mr. MacAskill asked if Ms. Green has prior experience in working with a 5-member board and if so, what methods does she use to communicate and how would she best communicate with each member. Ms. Green responded that her experience has been with the Harwich Select Board as the Assistant Town Accountant and that she has provided information either through the Town Administrator or e-mail. Mr. MacAskill asked if she would foresee any issues with this model and how would she go about communicating with each member. Ms. Green responded that she would not foresee any issues continuing and developing communications with the board.

Ms. Kavanagh asked if Ms. Green has experience using the Munis software system and Ms. Green responded yes. Ms. Kavanagh also asked if she finds it to be an effective system and Ms. Green responded yes and added that she thinks there is a lot more that we can be doing with it. Ms. Kavanagh asked if Ms. Green is able to generate the necessary reports and extract the necessary data to support the job functions along with the requests of other departments and boards. Ms. Green responded yes. Ms. Kavanagh followed up by asking how she would familiarize herself with the system and what would be done if there is a struggle to make it an effective tool for her purposes. Ms. Green responded that she is well versed in Munis and knows who to contact for extra help and training.

Mr. Handler asked Ms. Green to describe the process in preparing a municipal budget. Ms. Green responded that there are multiple steps, starting in September, where we present on the current year status and then the Select Board would make their recommendations of the next year budget and then move to work with the department's requests. The process would then progress through by looking at the sources and uses. We would need to know what our available funds are, how the local receipts are looking and if they will continue for the next year. We would need to look at if the reserves are in good shape and if the expenses are maintaining the services appropriately.

Mr. Howell asked how Ms. Green would effectively manage municipal debt. Ms. Green responded that we know we have a debt limit. Mr. Howell noted that debt is both an anticipated need and also a portfolio of what we are carrying already. He asked Ms. Green how she would manage all of that effectively to give status reports. Mr. Green responded that we have data that can be reported on showing what we are already owing, where we have room to increase our debt, what is being retired, and we have to look at if taking on more debt is the appropriate answer for funding.

Mr. Piekarski asked Ms. Green to describe her experience with financial forecasting and modeling. Ms. Green said that she does not have a lot of experience with actually developing forecasting and modeling documents, but thinks that it is something that we just do continuously throughout the year because we are constantly monitoring all of our financial indicators, such as operating revenue and expenses, local receipts, as well as keeping an eye on what is happening the in the world so that we are aware of the trends and how they may impact us. Ms. Green added that she would like Harwich to start creating more strategic documents that really show where we are and where we might go. Mr. Piekarski asked her to expand on that as far as how it would be accomplished. Ms. Green responded that there are a couple of different factors that go into it and that forecasting is a lot of looking at the current financial indicators and what might be coming down the road and how expenses will change or revenues. Then in terms of a strategy documents, you also have to talk to the different players involved from residents to boards and then create something that identifies both opportunities and possible problems that need to be fixed and then analyze how to go about achieving fixing the problems or grabbing those opportunities.

Mr. MacAskill asked how Ms. Green would ensure compliance with various regulations regarding municipal finance. Ms. Green responded that would be done through reviewing and auditing what is happening in town to make sure that it meets the various standards that we have to be aware of. If we are not sure how something should be done, there are many resources to make sure that we comply.

Ms. Kavanagh asked Ms. Green if she is familiar with the Community Preservation Act and specifically how the funding is supposed to be categorized and dispersed. Ms. Green responded that she has been involved quite a bit with the CPA, their fund and reviewing how they appropriate money during town meeting and the reserves that have to be done and the reporting to the state. Ms. Kavanagh noted that she is aware that Ms. Green has been through the CPC funds and the recent issues, but asked her to elaborate on the buckets. Ms. Green responded that they tend to provide funding for projects that fall into open space, housing and community preservation or historic. A certain amount of revenues each year are to be reserved in those buckets.

Mr. Handler asked what steps Ms. Green would take if an error in a report or process that could have significant consequences is found. Ms. Green responded that it would depend on the type of error. She added that first would be a meeting with whoever the involved parties are to try and figure out what the error is and what a solution would be, followed by checking to see if policies or procedures need to be updated going forward so that the error does not happen again.

Mr. Howell asked Ms. Green if she has ever prepared a municipal operating and capital budget and given presentations to governmental bodies. And if during the presentation, has she ever been asked a question that she was not sure of, and how she handled it. Ms. Green responded that she has been very involved in preparing the operating budgets and somewhat the capital budget. She has not yet presented to any boards, but if she were asked a question that she didn't know the answer to, she would say that she didn't know the answer but would be happy to find out and let everyone know.

Mr. Piekarski asked Ms. Green if she were to be offered the position, when would she able to begin and what contributions would she expect to make during her first three months. Ms. Green responded that she would be here already, so that she would be happy to start whenever it works. The first three months would be looking at hiring her replacement and being a full-staffed department again. There would be training, getting everyone up to speed on the standards and moving right into the end-of-year processing, and then soon after that, the audit and budget. Ms. Green added that she does have goals that she would like to see enacted in the department, both with advancing out use of the Munis-Tyler programming and also starting to work towards a budget document that would include the budget, our policies, and showing that we are following the policies and giving the status of the towns financial state. Mr. Piekarski asked Ms. Green to expand on the advancement of the use of Munis and the Tyler systems. Ms. Green responded that there are aspects of the system that we have not been using that she would like everyone to start, which would make it more efficient for processing and approvals and would provide for better record keeping. She added that Munis has a lot to offer for human resources and billing as well as tax collection that Harwich isn't quite fully using.

Mr. Howell asked Ms. Green if there is anything additional that she would like to tell the Board about herself. Ms. Green feels that she has not only shown in the past couple of years how much she is able to learn but that she is excited to keep learning. She added that she has developed good relationships throughout town with all the departments and that it would excite her to keep that going.

Mr. Handler thanked Ms. Green. Ms. Green left the room.

Mr. Handler wanted to confirm that if the board has additional expanded questioning, that it should be for all candidates. Ms. Shanley responded that it should be consistent for all candidates.

Mr. Handler called the Select Board meeting back to order and noted that they were waiting for the next candidate at 3:00 p.m.

Ms. Shanley introduced Brittany Iacaponi. Ms. Iacaponi stated her name for the record.

Mr. MacAskill asked if Ms. Iacaponi has prior experience working with or for a 5-member board and if so, what methods does she use to best communicate with each member. Ms. Iacaponi responded that she has experience in her current position as the Finance Director/Town Accountant in the Town of Ashland. She works with the Finance Committee, which is a committee of 7 people and works with the 5 member Select Board. To communicate with them, they have quarterly budget meetings, and they also have several meetings on budget hearings with different departments. Mr. Piekarski asked if she reports to the Select Board. Ms. Iacaponi responded that she reports to the Town Manager. Mr. Howell added that the Harwich Charter is structured so that she would work in coordination with the Town Administrator but would report to the Select Board.

Ms. Kavanagh asked if she has prior experience using the Munis software system. Ms. Iacaponi responded that they utilize Munis in Ashland and that she has had direct experience with the program for the last 12 years. Ms. Kavanagh followed by asking if she finds it to be an effective system and if she can generate the necessary reports and extract the data to support her job functions along with the requests of other departments and boards. Ms. Iacaponi responded that Munis is a very advanced enterprise system and that it is capable of a lot, but that it is also very expensive. To have all of the functionality of the enterprise system, you need to not only have access to the other modules and pay for them, but you have to go through the implementation process and the training. She feels that Ashland is not utilizing Munis as fully as they should, but that there is kind of a cost benefit analysis that needs to be done.

Mr. Piekarski wanted Ms. Iacaponi to expand on the modules that they don't have that she would like to have access to. She responded that there is a purchase order module that would allow the town to encumber money if they entered into a contract. That money would be set aside automatically instead of being tracked manually. Other modules would be the fixed asset module and the grants module. Ms. Iacaponi noted that there are several models that would be useful to her position.

Mr. Handler asked Ms. Iacaponi to describe the process for preparing a municipal budget. Ms. Iacaponi responded that she follows the charter and then also the general laws surrounding municipal budgets. They start in October by sending out budget instructions to all department heads and then they meet with the Finance Committee. A message is crafted and sent out to departments along with the budget instructions. The departments are given about a month and a half to compile their budget requests for the subsequent fiscal year. All of the information is sent to her and then she has meetings with the Town Manager and Assistant Town Manager. Following that they set up budget hearings with the Finance Committee. Behind the scenes, Ms. Iacaponi said that she would be working on the revenue projections and revenue estimates. She is the one that is estimating the fixed costs, health insurance budget, etc.

Mr. Handler asked Ms. Iacaponi if there is room for improvement on their current system. She responded yes.

Mr. Howell asked how Ms. Iacaponi would effectively manage municipal debt, including existing debt and future debt, and how they interact with each other. Ms. Iacaponi said that she would look at the existing capital plan, if there is one for the town, to see what big projects are on the horizon, noting that she is not sure what the towns appetite is in regard to excluded debt, debt exclusion or a capital exclusion. If the town did not have the appetite for it, we could look within the levy and see if it can fit within the debt service, seeing when projects are coming off the debt schedule, to see when new projects might be able to be incorporated in. Mr. Howell added that Harwich has a capital plan within the charter that is 5 years. He assumed that given Ms. Iacaponi' s explanation about leveling off debt, that it is not just the first year that is looked at, it is the whole plan and what big components are coming up. Ms. Iacaponi responded that would be the right thing to do her in opinion. She added that Ashland does a 5-year plan as well and big budgets typically cannot be budgeted for within the general fund budget. Mr. Piekarski said that when talking about managing debt, does Ms. Iacaponi utilize a module within Munis or any other software to help with the debt schedule. Ms. Iacaponi responded that she utilizes an excel file where she tracks excluded debt, non-excluded debt and all the other enterprise debt as well. Mr. Howell said that there are projects that happen, and then there is a time lapse for when approval is given and it shows up on tax bills, and asked if that is something that her excel spreadsheet would show. Ms. Iacaponi responded that it is an analysis that she can do.

Mr. Handler asked if Ms. Iacaponi would feel capable of giving the Select Board a projection if they were in the process of borrowing a lot of money, adding that it would be a projection on what it would look like for our taxpayers in 3 to 5 years. Ms. Iacaponi said that she would and added that Ashland did 2 large debt excluded projects, one for a new school building and one for a new public safety building. Part of the analysis that was given to the town was the impact that the borrowing would have on the tax bill. They way that they structured it was they did short term borrowings for a few years and basically borrowed money, a ban, for money that was needed for cash flow until they knew the full cost of the project, then borrowed it permanently. Then she was able to factor in how much they were borrowing each year and how much the tax bill would go up.

Mr. Piekarski asked for Ms. Iacaponi to describe her experience with financial forecasting and modeling. She responded that probably 7 or 8 years ago, the town started what is called the financial trend analysis, which is a 10-year trend report of quite a bit of financial data and that is included as part of the budget document. She does a trend analysis as part of the budget process every year.

Mr. MacAskill asked how Ms. Iacaponi would ensure compliance with various regulations within municipal finance. Ms. Iacaponi responded that she is familiar and keeps up with Massachusetts General Law. She is a certified governmental accountant as well as a CPA and completes professional development every year. She attends the annual conference associations every year to keep up on different regulations that are coming out and keeps up with bulletins that come out from DLS, making sure that she keeps up to date.

Ms. Kavanagh asked if Ms. Iacaponi is familiar with the Community Preservation Act and specifically how the funding is supposed to be categorized and dispersed and if so, provide some specific details. Ms. Iacaponi responded that they have a Community Preservation fund in Ashland and believes that it is a 3% charge on the tax bill, adding that there is a separate fund for it, as a special revenue fund. There are 4 buckets: undesignated, open space and recreation, affordable housing and historic. The undesignated can be used for the other three purposes, only it must be related. The three of the smaller budgets are 10% each, which is what you must reserve in each of those categories every year. Unreserved is 70%. It also allows for 5% of administrative costs every year and needs to be voted on at town meeting every year via an article. The Community Preservation Act committee must vote on any potential articles that go before them. They have to ensure that the requests meet the criteria of the categories before awarding any funding, then the article would go on the town meeting warrant. Mr. Howell asked if she is familiar with carrying forward balances within the buckets and being able to say how you could build this year based on not only this year's revenue, but the carryovers. Ms. Iacaponi responded that she keeps a 5-year forecast from the CPA fund, and she estimates out the tax revenue and the state match, adding that it fluctuates every year, but that in Ashland they usually budget conservatively every year for the state match.

Mr. Handler asked what steps Ms. Iacaponi would take if she discovered an error in a report or process that could have significant consequences if not addressed immediately. She responded that it would depend on what kind of mistake was found and if the mistake was intentional or not. If it was an unintentional mistake, then she would meet with that person that made the error and go over what they have to do to correct it moving forward. If it was an intentional error, then it would be a different conversation, including human resources and another department. Mr. Howell asked that if the error had significant consequences, who would Ms. Iacaponi feel compelled to share the information with. She responded that she would have human resources be involved because it would be a performance issue. Then she would have to inform the auditors if the error had a significant impact on the financial statements. The auditors would ask every year as part of their audit procedures, and probably include the Town Manager or Town Administrator or the Select Board.

Mr. Howell asked if Ms. Iacaponi has prepared municipal operating and capital budgets and given presentations to governmental bodies. He added that if during the presentations, has she ever been asked a question that did not have the answer to, and how she handled it. Ms. Iacaponi responded that she has been compiling the budget for the last 10 years and has given presentations to the Select Board, not only on the general fund, but also the enterprise funds as well. She is responsible for the rate setting and proposing recommendations for the rates on water, sewer, trash, stormwater, etc. Ashland has 6 enterprise funds where are also her responsibility. Ms. Iacaponi added that there are questions that she does not know the answer to and that she would write them down, research them, and report back as soon as possible. She would let the requestor know that she didn't have the answer but would get back with the facts or data requested.

If offered this position, Mr. Piekarski asked when she would be available to begin and what contributions she would expect to make to the town within her first 3 months. Ms. Iacaponi responded that if the position were to be offered to her, July 1st is the earliest that she could begin. During her first 3 months, her first contribution would be to close the books and submit the balance sheet in a timely fashion and get free cash certified for the Town. Mr. Piekarski asked Ms. Iacaponi how she would go about balancing closing the books and looking forward at the same time, as she would be walking into a brand-new community. Ms. Iacaponi responded that she would run year to date budget reports for all the funds and look at all the warrant articles from the town meetings that have been held over the last year to make sure that all of those articles have been recorded in the general ledger. She would then meet with the consultant that has been in the position to see where the books have been left off, followed by meeting with staff to see what it is they do in terms of year-end close.

Mr. Howell asked if there is anything additional that Ms. Iacaponi would like to share with the Select Board. She responded that a lot of the bases have been covered and that she has extensive experience being a Finance Director and Town Accountant, adding that she is looking for a new challenge.

Mr. Handler thanked Ms. Iacaponi for her time.

Mr. Piekarski moved to recess the Select Board until 4:00 p.m., 2nd by Mr. MacAskill and approved 5-0-0.

Mr. Handler called the Select Board meeting back to order at 4:00 p.m.

Ms. Shanley introduced Jennifer Mince. Ms. Mince stated her name for the record.

Ms. MacAskill asked if Ms. Mince has prior experience working with or for a 5-member board. Ms. Mince responded that she does work with the Select Board in her current town where she attends most of the meetings. Mr. MacAskill asked what methods she uses to communicate and how would she best communicate with each member. Ms. Mince responded that there are varying methods and that there is a difference between her town and Harwich in that in Orleans, she reports to the Town Manager instead of the Select Board, and she is aware that Harwich is different. During meetings she does deal directly with the Select Board. She does not feel that she would have an issue with Harwich's model of communication and added that communication is one of her strong points. Ms. Mince said that she tends to be in front of things and proactive about communication.

Ms. Kavanagh asked Ms. Mince is she has any prior experience using the Munis software system. Ms. Mince responded that she does. Ms. Kavanagh asked if she finds it to be an effective system and if she is able to generate the necessary reports and extract the necessary data to support her job functions along with the requests of the other departments and boards. Ms. Mince responded that she is very system savvy and has rarely met a system that she can't master or tackle in short order, with Munis being no exception. In her current position, Ms. Mince said that she has efforted to find ways to utilize Munis in a way that it is meant to be used. Ms. Kavanagh asked her to elaborate on some of the ways that she would prefer to be utilizing Munis. Ms. Mince responded that one would be Tyler Content Manager, which is a module in Munis that takes paper out of the equation. Ms. Mince reviewed what Tyler Content Manager can provide. She added that her current town is about 90% paper free when it comes to finance. There are also tools like properly building funds and accounts the way that Munis intended them to be built. There are functions within Munis where you can build revolving funds so that it not only captures what their limitation on spending is, but when money is deposited into those revolving funds, they automatically create a positive budget in the expense lines. There are ways to build the system in the way that it was intended to be used. Ms. Mince added that she has worked directly with Munis through multiple support channels, through PACE training, through IR sessions with their team, where they come in an analyze how things are being done and puts a report together. Ms. Kavanagh asked what Ms.

Mince would see as a timeline in trying to build the models that Harwich might not currently be using. Ms. Mince responded that it would likely be a year or more depending on the buy-in, the support, the financial wherewithal to purchase any models that Harwich doesn't currently have.

Mr. Piekarski asked Ms. Mince if she currently uses a Munis module or another software to help establish debt schedules. Ms. Mince responded that they keep their debt in Munis, adding that primarily, the most she gets out of Munis is data. She does have additional mastery level training in excel. The primary way that Ms. Mince manages debt and tracking debt services, changes in debt service over time, is by downloading information and also utilizing information from their financial advisors in the debt book and pulling that data into a spreadsheet that she can analyze down to whatever level she needs. Mr. Piekarski asked if the level of analytics is something that the layman would be able to comprehend. Ms. Mince responded that at the end of the day, any output of data can be made into whatever you want it to be. So if she knows what people want to see, she can make that happen.

Mr. Handler asked Ms. Mince to describe the process for preparing a municipal budget. Ms. Mince responded that there are some things that are different in town charters, so that she would speak to her general understanding, starting with a process that typically starts in the fall. The process would begin by communicating with departments, the Town Managers objective and the Select Board's objectives for the upcoming years budget. Departments typically submit their requests for what they would like to see in their budget for the following year. It is then reviewed by management, and then at some interval, the Select Board would approve or bring up questions. The Finance Committee would also do the same. The budget would be finalized somewhere in the spring, for placement in the warrant. Mr. Handler asked would Ms. Mince would find the to be the most difficult part of that preparation process. Ms. Mince responded that the hard part sometimes is that you are making decisions early on about data that you don't have yet or information that you don't have a full picture of.

Mr. Howell asked how Ms. Mince would effectively manage municipal debt, including existing debt and future debt and how they interact with each other going forward. Ms. Mince responded that she would collaborate with the Treasurer Collector but also keep complex spreadsheets where she would track the information. She would pull in data and have charts that automatically update. This allows to see at what point in the coming future that you would have a debt service drop off to a lever where perhaps there would be the ability add more with a lesser impact to the taxpayer.

Mr. Howell asked how Ms. Mince would handle projects that have been approved as a capital plan and contracted for but have not yet hit the tax rate for taxpayers. Ms. Mince responded that in her current town, until a project is substantially complete, and they know what the final costs are of that project, they do a short-term band borrowing. Once the project is substantially complete and more of the facts are known, they permanently borrow for the remaining time available for that project. Mr. Howell asked if the capital plans that Ms. Mince has been involved in have been 5-year plans. Ms. Mince responded yes. Mr. Howell wanted to confirm that is the roadmap that she operates from to keep things level. Ms. Mince responded yes and that a challenge that they have faced is that her current town is fairly new staff at the top and trying to figure out how to deal with maintenance schedules that have been largely neglected for a long period of time.

Mr. Piekarski asked Ms. Mince to define the term band borrowing. Ms. Mince responded that it is a short term one year borrowing where you borrow funds and then at the end of that, you pay an interest rate on that short term borrowing and at the end of the year, you pay it back and either re-borrow it as a ban or fund it with a general obligation band.

Mr. Piekarski asked Ms. Mince to describe her experience with financial forecasting and modeling. Ms. Mince responded that any problem can be analyzed through data and if she can get data, then she can make an analysis of it. Typically, what she would do for a 5-year backward looking and then a five-year forward-looking analysis is download the data for the prior 5 years and then from there make judgements and straight line assumptions. This allows her to make determinations about what the history looks like and compound that with what the assessment might be of economic impact and things that we might see in the future.

Mr. Handler asked that if Ms. Mince had the capability to forecast for the Select Board and the taxpayers future tax increases based on either future debt that will incur or debt that hasn't hit yet, would she be able to say how much each taxpayer would be looking at paying on a potential debt. Ms. Mince responded that DLS has a simple template took that can be used to plug in numbers to add your fiscal year amount and it generates what an impact to the taxpayers would be based upon various factors. Mr. Piekarski asked Ms. Mince to expand on the definition of DLS. Ms. Mince responded that DLS is a segment of the Department of Revenue and there are various compliance and reporting pieces in municipal finance.

Mr. MacAskill asked how Ms. Mince would ensure compliance with the various regulations within municipal finance. Ms. Mince responded that one way would be to stay abreast of any changes to municipal law and Massachusetts General Law. Additionally, she has developed great collegial relationships with several other Massachusetts municipal finance directors, particularly on the Cape, through different conferences and events. The conferences tend to bring in specialists to talk attendees through some of the more complex issues that are facing municipal finance. Ms. Mince added that she is an adept listener and learner in those environments. To speak more about Munis, Ms. Mince said that it has great tools where you can build in rules. There are ways that you can build in certain backstops that don't allow certain things to happen.

Ms. Kavanagh asked if Ms. Mince is familiar with the Community Preservation Act and specifically how the funding is supposed to be categorized and dispersed. And if she is, to provide specific details. Ms. Mince responded that she is familiar as Orleans and Harwich are like sister towns. The CPA comes along in the fall with the starting of the budget process. There is a process by which she would prepare an analysis or an estimate of what the upcoming year's CPA funding would look like, what would be available, considering the 3% surcharge as well as the state match, which has been decreasing. And additionally, there are required reservations: 10% for historic, 10% for housing, 10% for open space and recreation. Her current town tends to spend everything that is told to them they have available in each fiscal year, which to her is very challenging because it doesn't have any rainy-day reserve component. Ms. Mince added that it is not currently her job to make determinations on what should and shouldn't be done, but rather to advise on what needs to be done. Mr. Howell said that there may be occasions where you don't want to spend out a specific bucket of funds because you want to do something worthwhile and there isn't enough in that year's bucket. He asked Ms. Mince if she has experience juggling leftover funding from prior years that aggregate into not just the general bucket, but in specific ones. Ms. Mince responded that keeping track is not an issue. In her experience, that kind of decision making did not rest with her, although she does think as a finance minded person that it is beneficial to have reserves that carry forward from year to year.

Mr. Piekarski noted that Ms. Mince had mentioned developing the proposed budget that is available to the CPC members and asked what formula or data does she utilize. Ms. Mince responded that she has a spreadsheet was given to her as a legacy product. The spreadsheet has a breakdown of what the anticipated 3% surcharge is going to be, perhaps a slight increase in estimate year over year based on some assumptions. Orleans also has a separate small grant that they get annually in their CPA, which is also calculated in. Ms. Mince commented that while is it a robust spreadsheet, she would probably add a little to it.

Mr. Handler said how Ms. Mince would handle a situation where she finds an error in a report or process that could have significant consequences if not addressed immediately and what steps would be taken to resolve the issue. Ms. Mince responded that no matter what, the problem would need to be solved. Once the problem is fixed, then she would start investigating what caused the problem and how to solve it, what the problem is relating to and who is involved. Mr. Howell asked Ms. Mince if she would feel any compulsion to share that information with anyone, and if so, who. Ms. Mince commented that she tends to be someone who approaches everything with integrity and professionalism. If she were to speak with anyone about it, it would certainly be who she directly reports to, and/or human resources, should it involve some employee issue.

Mr. Howell asked if Ms. Mince has prepared a municipal operating budget and capital budget and if she has given budget presentations to governmental bodies. Ms. Mince responded that she has been heavily involved in the process, noting that it is certain a team effort drive by primarily the Town Manager's office, but in concert with herself, department heads, Finance Committee and the Select Board to finish the process. Mr. Howell asked if during the presentation, she was asked a question and was not sure of the answer, how she would handle it. Ms. Mince responded that she will be the first to say that she does not know everything at a moments recall, but does her best to be well informed and educated. If there is something that she is not aware of the answer to, she would never be afraid to say that she didn't know the answer at the moment, but would dig in and get it.

Mr. Piekarski asked for Ms. Mince to elaborate on the presentations that she has given to various boards, including the presentations that she has created and what type of content is in them. Ms. Mince responded that she did a presentation on building a transparency portal to put on her current town's website so the town and the board members could take a deeper dive into the financial picture. On top of that, she has taken a big role in town particularly because she has a system savviness. She took it upon herself to do various video courses and in-person courses that she would be happy to share. In these courses, Ms. Mince would have sessions and teach from the most mundane task of how to log in, to a little more advanced report running. Mr. Handler asked if the transparency portal is live now and Ms. Mince responded that it is still on fiscal year 2024 and can be found on the finance page of her current town.

Mr. Piekarski asked if offered the position, when Ms. Mince would be able to begin and what contributions she would foresee making to the town within the first three months. Ms. Mince responded that she could start two weeks after a mutually accepted offer. First and foremost, she would need to become familiar with the Harwich general laws and the structure of how things are built in Munis. Ms. Mince feels that she could hit the ground running and help make a difference on day one.

Mr. Howell asked if there is anything that was not asked that Ms. Mince would like to share. Ms. Mince said that because of the similarities in where she is now and Harwich, she has a great deal of experience. Because of the sewer project in her current town, she has become intimately familiar with betterments and privilege fees and is involved in the financial management meetings and does presentations in the sewer group financial meetings. Ms. Mince highlighted that she is hardworking and always keeps a to do list of things that she can fall back on to stay busy.

Mr. Piekarski moved to recess the Select Board until 4:55 p.m., 2nd by Mr. Handler and approved 5-0-0.

Mr. Handler called the meeting back to order at 4:55 p.m.

Ms. Shanley introduced Samantha Moir. Ms. Moir stated her name for the record.

Mr. MacAskill asked if Ms. Moir has any prior experience in working with or for a five-member board and if so, what methods does she use to communicate and how does she best communicate with each member. Ms. Moir responded that she has worked for both the Town of Dennis and the Town of Falmouth, both of which have five-member boards, so all of her experience is with that model. In her current position, she does not have direct contact with the board because her department head handles most of that, but she does deal with committees who are in correspondence with the Select Board. She will provide them information if they need it. If something comes down from the Select Board that she can provide information for, she will because she keeps a lot of numbers and spreadsheets and knows the fine details. This request will come through her boss, who is the director and communication are through emails. Mr. MacAskill asked if Ms. Moir would foresee any issue with this model and how would she go about communicating with each member. Ms. Moir responded that she finds the hierarchy to be an effective model and that if someone needs something from her directly, they will reach out to her and she would provide all of the information through whatever means so that they can make the best decision possible.

Ms. Kavanagh asked if Ms. Moir has any prior experience using the Munis software system. She responded that she does from her employment in Dennis. When she began working in Falmouth, the use a different system, but are moving back into Munis, the enterprise system. They are slowly starting to use the modules. With her background and in her current position, she does a lot of software acquisition, training and implementation, so Ms. Moir feels that she can jump right back into Munis and learn all the processes.

Understanding that Ms. Moir isn't currently using Munis, Ms. Kavanagh asked if she finds it to be an effective system and if she is able to generate the necessary reports and extract the necessary data to support the job functions along with the request of other departments and boards. Ms. Moir responded that she remembers using it and extracting the reports that she needed at the time, acknowledging that there would be a learning curve, but that Munis is a very effective software system. Ms. Kavanagh asked if Ms. Moir is familiar with some of the modules. Ms. Moir responded that she hasn't used the Munis system in several years but loves learning new software and is interesting leaning more about it.

Mr. Handler asked Ms. Moir to describe the process for preparing a municipal budget. Ms. Moir responded that in her current situation at the department of public works, they have 10 different budgets, over 170-line items and about a $20 million-dollar operating budget, so it is a very extensive process. One of the first things she did when she started was to go through each budget and learn about it. As far as the budgeting process, they usually receive an email with instructions and a message about what is being looked for in the budget, adding that it is very important to really read the message and understand what is being asked for with the budget. After that, there is a sit down and departments are given prior years information of what was appropriated, what was spend and then they input their budget into the software. Ms. Moir will go through with each division head and make sure that the information is accurate. Once that is done, the information goes to the town manager who meets with staff and goes over all of the requests. The town manager then makes their recommendations, and the information goes to the Finance Committee and then to the Select Board. Once approved, the budget would go on the town meeting warrant. Mr. Handler asked how Ms. Moir feels about the process and if she would do anything differently. Ms. Moir responded that it is a great process and that she has been doing it for so long that it makes sense to her. It is getting everyone involved and having them put their eyes on the budget to make sure that it is where it needs to be.

Mr. Howell asked how Ms. Moir would effectively manage municipal debt, which would be existing debt and future debt and how they interact with each other. Ms. Moir responded that she is aware that Harwich has a 5-year capital plan, noting that Falmouth has a 10-year plan. She thinks the reason for this is because they have such large projects that they want to see what is coming down the line, adding that it changes all the time depending on what projects are approved and what might get pushed back, but that it is always good to understand how much debt you are managing and when the debt will be retired. You also want to make sure that you are doing maintenance so that items don't fall into disrepair and then suddenly creates a huge, unexpected expenditure. Mr. Howell asked if Falmouth tries to keep up on the plan or does it change often and the next year can be complete different. Ms. Moir responded that she appreciates the Harwich model because they vote on it every year and it says the way that it is, understanding that things may change. For Falmouth, it seems like the plan changes every single year and things get pushed back and it makes it more difficult to plan for future expenditures.

Mr. Howell said that given the fact that the approval of a project is only the beginning of a whole process, including solicitation for a contract and then making the contract, how would Ms. Moir keep the taxpaying population aware of where we are in relation to the approved project versus when they are going to see something hit on the tax rate. Ms. Moir responded that it would depend on how long it would take to solicit the bid, get the bid started and get payments arranged. She would be as transparent as possible to the taxpayers so that they know when the money would hit the tax bill and for how much.

Mr. Piekarski asked Ms. Moir to describe her experience with financial forecasting and modeling. Ms. Moir responded that she has had a big hand in a couple of the budgets that they use every year, one of which is the solid waste budget. Falmouth has a contract to do curbside trash and recycling pick up and the tonnage varies widely. They are charged a monthly fee, which is always the same, and then a 6% increase every year, but the amount of tons and trash and recycling vary widely. She goes in and looks at historical data to see how much and see the trends and see where they are going. Solid waste is a difficult thing to forecast because tons are going down and recycling is going up, but the cost of recycling is double the cost of what the municipal solid waste cost is. She has been looking at historical data and trends and following up on the information coming forward and coming up with projection of how much it will cost for the year. Ms. Moir added that she also does the gas budget and that she does a lot of year over year comparisons and a lot of projecting out for the future. Mr. Piekarski asked Ms. Moir if the projecting and forecasting exercise that she goes through is done with the current system that Falmouth utilizes. Ms. Moir responded that they do not use any software that does that and that it is simply her extracting numbers and information that she keeps track of throughout the year.

Mr. MacAskill asked how Ms. Moir ensures compliance with various regulations within municipal finance. Ms. Moir responded that she has done a lot of research on the finances in Harwich, and it seems like there is a good system in place, which is a huge benefit. There are also internal controls that you need to have and make sure that people are trained. There needs to be an understanding that rules change and keeping an eye on what is going on and making sure that they are being followed moving forward.

Ms. Kavanagh asked if Ms. Moir is familiar with the Community Preservation and specifically how the funding is supposed to be categorized and disbursed, asking her to provide specific details if she is. Ms. Moir responded that she is familiar but has not dealt with them in her current job situation. She knows that they deal with open space, recreation, housing and historical improvements in town and that there is a percentage taking out of the property taxes. Ms. Moir added that she is familiar with the different funding buckets, but not in too much detail.

Mr. Handler asked what steps Ms. Moir would take if she discovered an error in a report or a process that could have significant consequences. Ms. Moir responded that it would depend on what type of error it is. If it is a significant error, then the first step would be to find out where the problem originated and talk to the person that made the error to see what can be done to fix it. She would also alert anyone that the error is going to effect because if they don't know about it, it could cause even more of a ripple effect throughout whatever issue that is. Once the problem is fixed, the next step would be to sit down as a team to see how it happened and how it will be fixed moving forward so that the issues don't happen again. If the error is significant, Ms. Moir said that she would talk to the employee's supervisor and make sure that appropriate steps are taken.

Mr. Howell asked if Ms. Moir has prepared municipal operating and capital budgets and given presentations to governmental bodies. Ms. Moir responded that she has prepared the paperwork and spreadsheets and then given them to the DPW Director who does all the presentations.

Mr. Handler asked Ms. Moir if someone were to have a question in a presentation that she was making and she didn't know the answer, how would she handle it. Ms. Moir responded that there is no shame to admit that you don't know the answer in the moment. It would not be unreasonable to say that you would investigate the question and report back with accurate information.

Mr. Piekarski asked Ms. Moir if she were to be offered the position, when would she be available to begin and what contributions would she make to the Town of Harwich in the first three months. Ms. Moir responded that she could start in two weeks. Beginning contributions would be to come in and see where the town is at financially. As far as everything else, she would love to jump right in and look at the data, how things are done and meet the team. The team are the ones that she would depend on to show her how things are run in Harwich and how things are going.

Mr. Howell asked if there is anything that the Select Board has not hit upon that she would like them to know. Ms. Moir responded that she has had a unique experience because she has worked at Town Hall and now at Public Works. As far as public works does, they are a big operation with $9 million in capital last year and a $20 million operating budget. She feels like she has worked with every department at Town Hall and has a good grasp on how they operate and the things that they do. Because she has been doing this for almost 13 years, she knows many people all over the Cape and there is a good network of municipal employees that can put their heads together to solve some of the issues. Ms. Moir said that she has the experience, the background, the education and would be looking forward to getting this position to help the Town of Harwich and the residents use their funds the best that they can to give them the services that they need the most.

Mr. Handler thanked Ms. Moir, and she left the room.

B. Discussion: votes may be taken

Mr. Handler thanked Ms. Shanley for all her help and effort and asked for her recommendation on the process going forward. Ms. Shanley asked the Select Board if they want to discuss the candidates now or reflect and discuss amongst themselves. She suggested that both herself and Angelique could share with the Select Board some of the answers to their prior questions which might provide a little more background on each person. For example, one of the questions that was asked candidates was how this job fit into their career plans, like their five-year plan, to see what their ultimate goals are and how long they except to be around. Ms. Shanley did note that one candidate did not fill out the application that has the references, so they will be following up on that. She added that she would not recommend checking references until they have narrowed down the candidates. Mr. Howell asked which candidate didn't submit the application. Ms. Shanley responded that Ms. Iacaponi did not submit an application, just a resume and cover letter.

Ms. Shanley said that as a human resources director, she would never notify other candidates until the chosen candidate accepts and goes through the process of the pre-employment physical, CORI and the drug screen for pre-employment. The job offer would be contingent on these things, because in her experience, a few times, the first person didn't accept.

Mr. Piekarski wanted to confirm that background research has not been done on any of the candidates. Ms. Shanley responded that they have not. Mr. Piekarski asked what would happen if the reference checks produced information that is concerning to the board. Ms. Shanley responded that the candidate is providing the references so that it would be very unlikely for someone to give a reference that is not good. She added that the board could always do some additional research, which could sometimes provide information that would make you not choose the candidate. Mr. Piekarski agreed with Ms. Shanley comments about personal references but asked about completing employment history references. Ms. Shanley responded that could be done and that it is on the application. Ms. Shanley responded that at this point in the process these have not been done.

Mr. MacAskill said that he would love to have more information. He would like to publicly thank all 4 applicants, commenting that this is not an easy thing to do and that they all did a great job and showed confidence. Mr. MacAskill added that he would want time to re-read the resumes and do more background research, and that he would not be prepared to decide tonight and doesn't want to come out of the gate and say that he is not interested in anyone right now. He thinks that the Select Board could take this back up at their April 28th meeting. He asked to confirm that all these conversations have to be public. Mr. Handler responded that they would be. Ms. Shanley said that the candidate's names are public, but their resumes are not. Mr. Handler said that he is going to check on the process.

Ms. Shanley told the Select Board that both herself and Angelique would look at the questions that they gave the candidates and provide the Select Board with their answers, which would be relevant to their decision.

Ms. Kavanagh said that the additional information that Ms. Shanley will provide will allow the Select Board additional time to go back over everything that was just went through. She thinks that all of the candidates did great but that she wouldn't be ready to make a decision.

Mr. Howell agreed that the Select Board should sit on it and wait for the additional information.

Mr. Handler said that whether in executive session or open session, this topic would be on the April 28th agenda. Ms. Shanley responded that she would get the board the additional information as soon as possible.

Mr. MacAskill asked to be reminded of what the salary range that was offered was. Ms. Shanley said that the upper end was $160,000.

Mr. MacAskill wanted a message to the candidates to be that the Select Board isn't kicking the can down the road, but that they want to do a little more homework and doing their due diligence.

Ms. Shanley said that human resources would be taking each candidate for come in and to let them know that the board intends to meet in 2 weeks. She asked if the board would anticipate deciding at that time. Mr. Handler said that he would certainly hope so but doesn't know how the rest of the board feels. Mr. MacAskill said that he would like to decide as soon as possible but wants to take the time and feel comfortable with that decision.

Mr. Handler again thanked Ms. Shanley for her time and efforts throughout this process.

III. ADJOURNMENT

Mr. Howell moved to adjourn the meeting of the Select Board, 2nd by Mr. Handler and approved 5-0-0.

Respectfully submitted,
Jennifer Clarke