

Meeting Minutes
Freedom Board of Selectmen
Date: 10-23-2023
Approved 10-30-2023

In attendance: Steve Bennett, Ryan Willette, Laura Greeley, Beth Owen-Mishou, Jim Waterman, Cindy Abbott, Samantha Turner, Willa Smith, Mike Smith, Ron Price, Ron Smith, Karen Oliveri, Bob Kanzler, Pamela Herman (via zoom), Elaine Higgins, Brian Murphy, Tyler Hadyniak, Meredith Coffin, Dylan Turner, Eleanor Hess, Heather Donahue, Joe Freeman, Nathan McCann, Anne Marie Adamson (via zoom), Kyle Price (via zoom)

Karen Oliveri and Ron Smith Accountants:

- There was nothing left off the prior audit, all CD's were accounted for.
- They need a draft acceptance letter and it needs to be signed.
- Employee 2021 tax information was sent twice.
- They have been working with the state and federal government to fix past issues. He would not be surprised if the town gets further notices from the IRS.
- The audit from 22 has been modified and adjusted. He is ready to finalize 2022.
- The town is still struggling with their accounting.
- The town needs a long-term solution. He proposed that they be put in an auditing schedule done quarterly.
- The town has received their management letter. (which was not reviewed at this meeting).
- The town needs an accountant and ongoing accounting services.
- There have been struggles with payroll, cash reconciliations, payroll reconciliations.
- Elaine Higgins asked:
 - Should we be using the worksheet in the trio program?
 - RS: Trio is only as good as the information going into it.
 - How much money can the town earn before they are no longer considered a non-profit.
 - R.S: we are a municipality, so there is no amount. If you were selling a product or service, then it could be looked at as a subdivision. If we are going to do other towns' roads we just need an interlocal agreement.
 - Is using PTO time to compensate for overtime ok. It is a difficult question to answer. Is there a policy, is it consistent with state policy?
- Brian Murphy: asked what the problem is?
 - RS: it is an internal issue with not moving the paperwork correctly.
- Steve Bennett: We have had issues but it did not get really bad until the pandemic.

- RS: stated that this is true but there were issues going back before that time.
- Ryan Willette: asked how much we were charged with penalties.
 - RS: About \$30,000 He feels that we will continue to accrue penalties due to things that are still showing up as issues. There were IRS papers that did not make it to the board. They were not provided for their review.
- Cindy Abbott: stated that all the IRS paperwork that is coming in is being sent directly to Ron Smith.
- Samantha Turner: Asked if this was what Ron Price spoke about in his resignation. Ron Price reported that there have been 3 treasurers in the past years. Ron stated that the spreadsheet that Steve Bennett has created does not match the spreadsheet in Trio. He feels there is a mismatch.
- Ron Smith stated that we should be using the Trio software and a spreadsheet on Trio. It should match with what we are doing.
- Steve Bennett stated that the two can match and should.
- Samantha Turner asked if Steve could make what he is doing more like what is stated in Trio.
 - Ron Smith reported that it is a map that was put into Trio. Karen O. reported that there are codes that need to be input.
- Elaine Higgins asked how long would it take to straighten this out.
 - Ron Smith said it needs to be fixed every month.
- Meredith Coffin asked about the red numbers and that they should not be there. RS responded that it is correct that it should not be there.
- KO confirmed that it should come out on the worksheet. We should be able to use the worksheet. Ron Smith reiterated that this is why we cannot keep a treasurer due to it being overwhelming.
- Laura Greeley asked why Ron Price and Elaine Higgins did not follow through with using the Trio.
- Ryan Willette recognizes that we have had issues in the past, what can we do moving forward. RS responded that we need accounting regularly. Trio is only as good as the information going into it. Are the service tickets self-inflicted? The issue is that people do not understand how to use Trio. He acknowledges that Trio's service is difficult to access.
- Samantha Turner asked if we know enough now about the problems to make this work going forward.
- Laura Greeley asked what we need moving forward. RS we need accounting support moving forward.
- RS was asked if it was a full-time person. He suggested 25-30 hours per week. It has to be someone with town government experience. Cindy understands the government but not the business accounting piece.
- Ron Price asked if his firm could provide the person to do this. He said short term not long term. The state is trying to teach people to do this but there is a supply and demand issue. His firm can provide the short term.

- Meredith Coffin asked if the person should know Trio. The response was correct.
- Ron Price asked if Ron Smith's firm could do this for 2-3 years. What will it cost for someone with Karen Oliveri's experience to do this? About \$50,000.
- Cindy Abbott suggested Vernice?
- Samantha Turner asked if there were other people even remotely that could do this.
- Steve Bennett asked if we hired a person could we use arpa funds to pay for this person.
- Ryan Willette asked if the person who had the IRS issue was going to have difficulty filing their taxes, the response was yes and that they are helping the person.
- Between the errors and the cost to fix them it is about \$150,000 in mistakes. Most of these errors were negotiated between Ron Smith and the IRS and were abated.
- Cindy Abbot mentioned that there was a report due in April and annually. Ron Price said that the report was done.

Zoom Meeting: Meeting ID: 431 235 8395
Passcode: TownMeet

1. Call Meeting to Order / Finalize Agenda: Steve Bennett called the meeting to order at 6:55 pm.
2. Announcements:
3. Review and Approve Minutes: Secretary's Report:
 - Laura Greeley made a motion to accept the minutes as amended and place them on file, Ryan Willette seconded and all approved.
4. Fire Chief & EMA Director Reports: Jim Waterman
5. Public Works Director Report:
 - Ryan Willette reported:
 - Washout on Air Ridge Road is fixed and there is a need to fix the culvert. Jim Waterman stated that this is a fire pond. It will need further investigation.
 - Will do further grading tomorrow.
 - Truck #6 is ready for snow.
 - There are no spare tires and we will need some.
 - Today they worked on the end of Acorn.
 - Crushed stone base consistency: the color depends on where in the hill ledge they are getting the stone from and how much dirt is in it.
6. Treasurer's Report: Cindy Abbott
 - Payroll Warrant = \$7,653.27 A/P Warrant = \$ 18,862
 - Ending Checkbook balance \$208,995.80 March Cash Balance
 - Camden National = \$135,54778

- Two abatements:
 - William Overlock, \$410
 - Supplement Avian Haven / Dian Winn. \$854.50
- Ryan Willette made a motion that we pay the Payroll Warrant = \$7,653.27 and the A/P Warrant = \$ 18,862, Laura Greeley seconded and all approved.
- 7. Town Clerk & Tax Collector Report: Cindy Abbott
 - Judith Murphy donated 2 bags of candy for Trunk or Treat
 - There are sandwiches and peach cups available as well as bread. Cindy has a menu.
- 8. Citizen's Issues and Questions
 - Tyler Hadyniak asked for clarification:
 - The town has paid Ron Smith about \$20,000. That is correct.
 - The town has accrued about \$150,000 in IRS taxes and interest back to 2017 is correct. Much of this has been abated and is not what we owe and that amount includes his services.
 - Tyler H. asked what the town's net liability is. The town does not know at this time.
 - Why and how does the spreadsheet that Steve has not match up with the information on Trio.
 - Cindy Abbot stated that the Trio works off of 3 numbers and Steve's works under 4 numbers.
 - Steve Bennett stated that the budget committee will work on the budget based on the spreadsheet. He has tried to build something that builds transparency.
 - Meredith Coffin: attended the meeting with the appeals board. She presented a letter that clarifies the duties of the appeals board.
 - Steve Bennett stated that if the town wants to pass an ordinance now it has to pass through the town charter. Steve Bennett felt it was a positive meeting with the appeals board.
 - The number of members, 5 members with 2 alternates was suggested.
 - Time: as opposed to 2 weeks it could be stated that "in as expedient a period of time as possible.
 - Rule of Necessity: 3 or 5 members, one person is in conflict of interest, they shouldn't be voting. If you have a 3-member board and you have a vote then the person can vote. He read a definition of the rule of necessity. On the town charter he is proposing that we line out the Rule of Necessity.
 - Willa Smith asked about the ordinances and she provided the Select Board members with information about a proposal for solar panels. The proposal is for Rt137 and Carry Lane. She feels that the Planning Board should work on both a solar panel ordinance as well as the power line ordinances. She presented her feelings about the solar fields. Tyler Hadyniak stated that the solar ordinance is about 90% done. She would like Steve Bennett to reverse his decision regarding the solar ordinance.

- Laura Greeley asked how quickly they can finish the solar ordinance. Tyler Hadyniak felt this could be done within the month. He feels that they could work on both at the same time.
 - Steve Bennett said he does not care for solar arrays.
 - Ryan Willette asked why Jackie did not share the solar array proposal with the Select Board if she received it in August.
 - Samantha Turner supports what Willa said that if we do not do something now this could affect the entire town.
 - Ryan Willette said we should check on the moratorium and see if we could have one to address solar panels.
 - Brian Murphy is opposed to anything that is going to decrease property value. He asked if the planning board could work on both ordinances. Tyler Hadyniak stated that within 4 weeks they could finish the solar array ordinance.
 - Ryan Willette suggested we enact a moratorium for solar arrays.
 - Ryan Willette made a motion to redirect the planning board to complete the solar array ordinance done within 2 meetings (3 weeks), and at the same time to continue working on the transmission line ordinance at the same time and within the 60 days discussed previously, Laura Greeley seconded and all approved.
 - Laura Greeley made a motion for next Monday evening for the select board to write a moratorium for a Commercial Solar Array Ordinance article and set a date for November 6th for a hearing followed by a vote, Ryan Willette seconded and all approved.

9. Review Correspondence

- Trio sent a notice letting us know that effective January their fees would be increasing.

10. Town Officials Reports

- Code Enforcement: Jackie Robbins
- Assessors Agent:
 - Working on 2 abatements and a supplement
 - Working on a non-profit tax policy
- Health Official:
- School Board Director: Elenore Hess
 - 4 towns did not support the school budget but the budget still passed. (Knox, Thorndike, Waldo)
 - The board needs to make a decision about the closure process for some of the schools.
 - Laura Greeley asked what happens if Liberty pulls out. If they do pull out of the district then Walter School will no longer be run by our district. There are 61 kids at that school. It is a pre k to 5 school.
 - Ryan asked if there is a breakdown of the number of students at each grade level. Eleanor Hess said she would email it to him.

- They have hired an interim superintendent. Paul Standish from Bonny Eagle High School He is part time at this time. They will start the search in January and will have a search committee.
 - Ben Grassi recently did a French exchange and there is now a French exchange student with the Grassi's.
 - There are a dozen German students now staying with host families.
 - The bus garage construction has begun.
 - Samantha Turner asked about the number in the graduating class. She asked what it is now. 67 was the response. Even with the lower enrollment we are paying more. How is this happening? She asked about the children that are being sent to specialty programs across the state. Why are we not programming for them here?
 - Brett Leavitt is planning a specialized program at the Unity School. Samantha Turner suggested they consider working with UMA and UMO cooperatively to become a site for student teaching.
- General Assistance Officer: Ryan Willette
- Plumbing Inspector:
- Solid Waste Director: Phil Bloomstein
 - Waiting to hear from Knox
 - Steve Bennett spoke with 2 other board chairs regarding working cooperatively.
- Animal Control Officer: Peter Nerber
- 11. Town Boards & Committee Reports:
 - Planning Board: October 24th is their next meeting
 - Recreational Committee:
 - Trunk or Treat October 28th Saturday at the park from 2-4 pm
 - Appeals Board:
 - Historical Society:
 - Auction October 23-27 online
 - Cemetery Committee
 - Budget Committee: November 1st at 6pm
 - CDAC Committee:
 - Broadband Committee:
 - Ad Hoc Policy Committee:
 - Education and Enrollment Ad Hoc Committee: Laura Greeley
 - High Impact Power Line Ad Hoc Committee: Heather Donahue
- 12. Old Business
 - Abatements: Jones, acreage error and they were supplemented twice. \$563.92 will be abated them. Steve Bennett made a motion that they abate the Jones' \$563.92, Ryan Willette seconded and all approved.
 - William Overlock Abatement: request to abate \$854.50 due to the building being dilapidated.
 - Steve Bennett made a motion to abate William Overlock in the amount of \$854.50, Ryan Willette seconded and all approved.

- Supplemental Tax: Avian Haven is receiving a supplemental tax in the amount of \$1844.85.
- Ryan Willette made a motion to send a supplemental tax to Avion Haven in the amount of \$1844.85, Steve Bennett seconded and all approved.

13. New Business

- Ryan Willette made a motion to hire Vernice Boyce as a consultant to the treasurer at \$500 per month, Laura Greeley seconded that and all approved.

14. Date of Next Meeting: Monday, October 30, 2023. 6pm

15. Adjourn: Steve Bennett made a motion to adjourn the meeting at 8:43 pm. Ryan Willette seconded and all approved.