

Leyden Select Board Meeting Minutes  
Leyden Town Office Building  
Regular Session  
Monday, November 3, 2025  
5:00 pm

**Select Board Members Present:** Erica Jensen, Jeffrey Baker, Katherine DiMatteo

**Others Present:** Michele Giarusso, Angelica Desroches, Susan Bobe, Anthony Roselli from Roselli and Clark & Associates, CPAs via remote access.

Erica called the meeting to order at 5:00 pm.

**Accept Meeting Minutes**

**Motion:** Jeff moved the 10/27/25 meeting minutes as written. Katherine seconded the motion. Motion was unanimously approved.

**Town Audit Results**

Anthony Roselli began by going over the Governance Report and the audit findings of the town's 2024 financial statements noting that the numbers were 15-16 months old and did not reflect current data. He explained that while the town was following Generally Accepted Accounting Principles (GAAP) to some extent, they were not fully converting to GAAP due to the high costs involved. Tony clarified that this was not a cause for concern, as the town was following the state's Uniform Municipal Accounting System (UMIS) and this approach was economically viable for their current needs.

Tony and Angelica discussed several audit findings, including a \$4,000 deficit in the Deputy Collector Agency Account, which Angelica explained was due to a crossover between two different collector systems. They agreed to raise this deficit on the tax recap or use free cash to address it. Tony also pointed out two small balances in retiree health and life insurance accounts, which Angelica confirmed should be cleaned up as they no longer have any active retirees on these benefits. Finally, they noted variances in tax and motor vehicle excise receivables, suggesting a need to verify the accuracy of the collector's reports.

Tony and Susan discussed several financial matters, including a fixed \$40,000 double post and a tax title issue dating back to 1967 with a \$13,538 balance. Susan explained that the ownership history was complicated, with unclear wills and multiple owners, and the assessor was working to resolve the rightful ownership.

Angelica also addressed negative articles that were cleared up in fiscal year 25 with free cash, and a police detail account deficit that Broadband funding would cover in FY27 or could be funded with retained earnings in 26. Angelica and Tony discussed the management of special revenue accounts, noting approximately \$20,000 in accounts with no recent activity. They agreed to review these accounts, potentially closing some that are no longer active or have fulfilled their purpose, with any closed funds transferring to the general fund. Tony also emphasized the importance of cybersecurity, reminding Michele to ensure employees complete necessary training and are cautious about clicking on suspicious links, especially when working remotely.

Tony discussed the importance of internal auditing and cash handling procedures, emphasizing the need for fraud assessment and risk management. He noted that the town's financial position is strong, with an unassigned fund balance of \$775,000 and a reserve ratio of 37%, exceeding both Standard & Poor's and Moody's recommended levels. The group agreed that an audit should be conducted every three years, with the

next one potentially scheduled for April 2028, depending on the availability of Tony's team and any upcoming deadlines. Michele will coordinate contacting him in plenty of time.

#### Update on Health Insurance

Susan discussed the town's potential switch from Hampshire Group Insurance Trust (HGIT) to GIC, noting that GIC requires either Section 19 or 21-23 for acceptance. It was noted that the town accepted 32B in 1976 but did not accept provisions for retiree insurance co-pays. She will be discussing the Select Board's next steps with town counsel. Michele mentioned positive developments at HGCIT, including the hiring of a consultant. Susan added they are also cross-training staff, but expressed concerns about making decisions without complete information. The group discussed the binding nature of the letter of intent due December 1, to GIC before knowing January's rates, and the need to decide on cost-sharing percentages for different insurance tiers.

The Select Board needs to accept sections 21 to 23 of Chapter 32B to facilitate potential changes in health insurance plans and determine financial responsibility. A Zoom meeting with GIC representatives clarified that the town must accept either section 19 or sections 21 to 23, with 21 to 23 offering more flexibility for the Select Board.

#### Tax Title

Susan addressed an issue regarding tax notices, with Susan considering using a constable to post delinquent tax notices on properties, potentially at a lower cost than the sheriff's department. The law allows her to charge the property owner for the posting of notices. Susan has spoken to Gary Russell, Constable, who would be willing to post the notices.

**Motion:** Katherine moved to offer Gary our Constable \$30 per property to post delinquent tax titles on each property. The board will revote this at their next meeting.

#### Flag Policy

Postponed voting until next week.

#### Town Coordinator Update

- Michele mentioned that Jason Terrell had expressed interest in serving on the school committee and zoning board of appeals. Michele informed him he was too late for the current school committee opening. She sent the information to Jim Brodeur and Jim emailed Jason about the ZBA.
- Hartnett Plumbing came to address a water issue, replacing a pump and cleaning clogged pipes.
- There has been ongoing communication with Energy Resources regarding an energy audit and quote for further energy savings.
- She is finalizing the Green Community's annual report by next Friday, despite some delays in receiving correct information from various companies.
- She will be attending an information meeting on new MassDOT grants for unpaved roads and bridges and participating in a floodplains workshop.
- Account for Con. Comm.-in reading the DLS guideline they should have a revolving account. She has told the Con. Comm. they will have to wait until the next annual town meeting.
- Michele mentioned she does not have the title to the military dump truck and will need to apply for one before posting on Municibid.

#### Select Board Updates

- Katherine provided updates on various meetings and projects, including an upcoming efficiency and regionalization meeting, a walking tour of the woods behind Avery Field with Jim Brodeur, and a potential mud play area at Avery Field. She also mentioned that she needed to reconvene the Mass in

Motion group to discuss concerns about the septic system and path location as she received the maps of location of the septic system and well from Michele and Beth,

- Katherine also attended the FRCOG's 5<sup>th</sup> Wednesday meeting last week where she learned Conway had an endowment for their town. It sounds like a good idea for Leyden especially to not raise taxes for everyone. If people have a desire to donate to something specific. This should be investigated further.
- Katherine noted the Recreation Committee is beginning to collaborate with the Bernardston Recreation Committee. Bernardston may want to buy our ice-skating rink. She also mentioned sharing of other equipment, and she was not sure how this would work. Michele suggested a checkout system for items like basketballs and snowshoes. They should do a complete inventory first.
- Erica asked about the need to meet with Orion at Kibilio about PILOT money.
- Erica will be attending an EMS group meeting of several towns this week.
- Jeff asked about the signs on a property on West Leyden Road. The board discussed the signs that were posted by the Con Comm. because the proper procedures were not followed prior to logging the property,

#### Agenda Planning

November 10-morning meeting

- Report on EMS meeting
- Six Town meeting recap
- Chapter 70 meeting recap
- Flag policy vote
- Revote letter to Miles and Bruce

**Motion** to adjourn: Kathrine moved at 6:30 pm. Jeff seconded the motion.

| Respectfully submitted by: Michele Giarusso