

## Minutes

### Bristol Select Board

July 28, 2015

**Present:** Select Board members: Janet Cote, Rick Alpers, Shaun Lagueux, Betsy Schneider, Paul Manganiello, and Town Administrator Michael Capone.

The meeting was called to order at 6:01PM.

Mr. Lagueux made a motion to approve the public and non-public minutes from July 9, 2015 and July 13, 2015, seconded by Mr. Manganiello. With no further discussion, the Board voted 5-0 in favor of approving the minutes.

Consent agenda: Mr. Alpers made a motion to approve the consent agenda dated July 28, 2015 to include the items named therein, seconded by Ms. Schneider. The Board voted 5-0 to approve the motion. Mr. Manganiello commented on the Police Department overtime saying there was a significant amount of overtime the last two weeks. Mr. Manganiello asked where the five part time officers come in on this. Mrs. Cote replied that in the past there have been issues with finding a part time officer that could work. Mr. Capone noted that there had been a fair amount of activity in the department in the past few weeks and suggested that Board members contact the Chief directly when they have specific questions with regard to Police activity or contact the Town Administrator prior to the meeting so he can research the matter for them.

**Patrick Mohan- Melanson Heath- 2014 Audit:** Mr. Mohan introduced himself as the primary supervisor for this year's audit. Mr. Mohan went through two documents with the Board, the Audited Financial Statements and the Management Letter.

Page 1: The primary reason is to provide an opinion. There are two different opinions. The first is a qualified opinion on the government wide financial statements. The reason for the qualified opinion is the ongoing reporting requirements on fixed assets. This is in the process of being done and is anticipated to be completed this year. There is a clean opinion on the fund basis financial statements. This is the best the Town can get.

Page 12: This is in regards to the Statement of Position. The Town reports out a combination of all funds and shows fixed assets. The bonds notes payable includes current and non-current. There have been no new additions to bonds payable. The balance has dropped by \$163,000.

Post-Employment Benefits: This is an ongoing liability. Government accounting standards board (GASB) 75 will be a requirement on next year's financial statements. This liability just has to be recognized at the government wide level. GASB 68 becomes effective on December 31, 2015. This liability does not need to be funded but it has to be reported on the financial statements to meet generally accepted accounting principles (GAAP) requirements. This is a net pension liability handed down from the State.

Bristol's allocation is 3.2 million dollars that will be brought on as a long term liability. The State already has a funding mechanism for it.

Page 14: This is in regards to the Balance Sheet for governmental funds. The general fund is in a very good position. The tax collector has been maintaining lien requirements. Receivables are normal. The Tax Refund Payable is primarily money set aside for settlements. Deferred Inflow of Resources offsets property tax receivables. The Unassigned Balance is on a GAAP basis. The number has increased from the prior year and is currently about 8% of the prior year expenditures. The Town is in very good shape. GAAP recommends a 5%-10% balance.

Page 16: The change in fund balance is a positive \$200,000. This is the net income for the Town.

Page 18: This is basically the report card for the Town and measures the budget against actuals. The total revenues amount that surpassed the budget is \$75,286. The total expenditures amount of \$146,611 is a positive number meaning the departments turned back money to the Town. In regards to the score card, having positive numbers in both areas is a very good thing.

Business activities: The Town has two business activities: the water fund and the waste water fund. These funds are reported on a full accrual basis. Both programs had a very good year. There was not a tremendous change in cash for either fund. The total net position for both funds is \$4,500,000. Both funds are positive.

Page 20: This is in regards to the Income Statement for funds. The change in net position is a negative balance on both because of depreciation based on the accrual basis.

Page 22: This is a new statement that represents the school district Scholarship funds now being maintained by the Town's Trustees. This does not enter into the Town's books or financial statements.

Mr. Lagueux asked for clarification regarding the retirement funding and if this was a liability for employees who are leaving. Mr. Mohan replied that this liability came from the State four years ago. The number is based on actuary studies and is a lengthy calculation. The number is based on the number of employees of the Town. Every town in the State carries this liability on their books.

Mr. Mohan commented that it was very pleasant to come in and work with the Town staff. This was a very smooth audit.

Management Letter: There are no new issues and the minor ones have been brought to the business office's attention. There are three issues and two of the three have been resolved.

Page 2: The division of duties was an issue. Some things in the infrastructure of the Town have changed. There are more people involved in oversight including two people initialing documents.

The sewer projects were being reported in the general fund. The projects are closed. The funds need to be closed out. This is still an open item.

This year the issue of establishing an internal audit function was resolved. The Finance office is visiting departments to check logs and go through functions to make sure things are reported correctly. This is a strength of internal control.

Mr. Mohan commented that correcting two of the three issues was a very good year.

Mrs. Cote thanked Melanie Shokal for all the work that she has done to make the audit process smooth.

Melanie commented that it is a team effort.

Mrs. Cote thanked Mr. Mohan for coming to the Board with his presentation.

**Discussion of Warrant for Town Meeting:** At 6:35 PM Mrs. Cote made a motion to go into non-public session under RSA 91-A:3 (d). The motion was seconded by Ms. Schneider. A roll call vote was conducted and all members present voted in favor. The motion carried by a vote of 5-0.

At 7:02PM, Ms. Schneider made a motion to come out of non-public session. The motion was seconded by, Mr. Manganiello. The Board voted 5 to 0 in favor of the motion by a roll call vote.

Mrs. Cote made a motion not to petition the court for a special Town Meeting, seconded by Mr. Manganiello. The motion carried with a vote 4-1.

**Summer Town Meeting Agenda:** Summer Town Meeting will be held Saturday August 1<sup>st</sup> at 9:00 am at the Old Town Hall. Mr. Capone commented that last year's agenda included department heads offering brief updates, items that the Select Board wants to talk about, and questions from the public. The land use boards will be present but have no formal presentation. Ms. Schneider commented that at the all town Board meeting the public commented that they couldn't hear the Board members. Mr. Capone mentioned that a PA system will be set up. The agenda will be posted on the town web site.

**Policy Review-Continued:** Mr. Capone informed the Board that he updated the Grants and Donations Policy. This policy was voted on and approved at the last Board meeting. The Board's signatures were added to the policy's signature page. Mr. Capone commented that he has not yet revised the Purchasing Policy. This policy will be reviewed at the next Board meeting.

#### **Town Administrator's Report:**

Police Department grants were sent to the Board for a preliminary look. One is an equipment grant that would have a matching fund so the Board will have to consider this one. Mr. Manganiello commented that equipment added to the cruisers typically have video cameras to begin with. Mr. Lagueux replied that the Town does not have cameras in every cruiser. Mr. Manganiello commented that the Town put together a warrant article for the next cruiser using a grant for the camera so wouldn't the Town have to put out the money for the camera because of the grant. Mr. Alpers replied that it would be offset by \$2,500. Mrs. Cote commented that the Town needs to get the grant first. Mr. Capone commented that last year the budget added the match into the New Equipment line to accurately reflect from where the funding comes.

Household Hazardous Waste Day is Saturday August 1<sup>st</sup> from 8:30 to noon at the DOT garage.

The second annual Making It In Bristol event is Saturday August 1<sup>st</sup> from 9-2.

Fireworks will be held at Kelley Park on August 1<sup>st</sup> with music by Carroll Brown (aka Solitary Man) at the Pavilion starting at 8:30pm. RS Fireworks indicated that the show will start around 9:15.

Mr. Lagueux commented that the Farmer's Market is also being held on August 1<sup>st</sup>.

Mr. Capone commented that there is a Contra Dance being held at the Old Town Hall around 7:30pm on August 1<sup>st</sup>.

The Next Board meeting is Monday August 10<sup>th</sup>.

**Select Board Items:**

Mr. Lagueux asked if there was any further information regarding the portable toilet at the lake. Mr. Capone replied that there is some conflicting information with regard to where the toilet can be placed. He is looking at options for placement of the toilet.

Mr. Alpers thanked Peter Daniels for all the work he has done at the beaches and around town. Mr. Alpers commented that Peter really cares and puts a lot of devotion into the Town. Mr. Capone commented that he received an email from Jane Sharp complementing the volunteers and employees for keeping the downtown looking so beautiful.

Mr. Alpers informed the Board that the Economic Development Task Force meeting was a great meeting with a lot of good insight.

Mr. Alpers asked if there is any new information with the sidewalk project on School Street. Mr. Capone replied that he has been informed by NHDOT that funding for the project is slated for next spring. There are some right of way items that need to be finished.

Mr. Manganiello informed the Board that he was approached by a resident to look into a concern about the width of Jeffers Road. Mr. Manganiello did take a look at the road and he commented that this could be a civil issue with the neighbor. There are stakes on the road that could impede the snow plows. Mr. Lagueux replied that this is an issue that still needs to be addressed. This problem was partially addressed over the past 3 to 4 years but in his opinion there is still encroachment. Mr. Alpers commented that Mark Bucklin needs to find money in his budget and the Town needs to bring in Colin Brown to do some research into when and how the road was originally laid out and then bring his recommendations to the Board. Mr. Capone commented that the matter appeared to have been resolved a year ago to both parties satisfaction. Mr. Capone did do some research in the state archives but could not find anything with regard to the original width of the traveled way. Mrs. Cote commented that a more permanent solution needs to be found. Mr. Lagueux commented that a surveyor needs to give an opinion for the Town.

Mr. Manganiello informed the Board that he attended the Planning Board meeting. The Planning Board is working on putting together language for proposed changes to the zoning ordinance. These articles include addressing ground mounted solar panels, dark skies, and clarification on parking ordinances.

Mrs. Cote informed the Board that the Plankey spring did go dry this past week and that the Conservation Commission has been looking into it. The spring did begin to flow again after recharging but more research is being done as to what happened as this has never happened before.

**Public Comment:**

Mrs. Lukeman complimented Ray Courchaine on the improved Town Crier.

Mr. Lukeman commented that there may be an alternative discussion for the Police Department expansion. Mr. Lukeman commented that the Town should consider using resources it already has and use the land behind the current building and then build a building attached to the current one. Mr. Lukeman also said that since the Highway Department needs fill, they could use what is behind the current town office building. Mr. Lagueux replied that this is already an option that is being looked at by the Board.

Mrs. Greenwood commented that there have been four wonderful concerts at Kelley Park and they have all been very well attended. Mrs. Greenwood also commented that Kelley Park is looking very good.

Mr. Simard commented that there was a motion made at the last meeting to do a study on the Police Department and are there any updates regarding this. Mrs. Cote replied that the Board is researching what needs to be done with this.

Mr. Morrison asked the Board if there will be no special town meeting. Mrs. Cote replied that at this point there is not. Mr. Lagueux commented that it is highly unlikely that there will be one.

Mr. Caldwell asked what happened with the agreement on the land on Lake Street and if there is a deadline for acting on it. Mrs. Cote replied that this is being decided based on a vote during the non-public session.

Mr. Morrison commented that he wished the Board had left the parking downtown alone and that people need to back up at some point in their driving experience. Mr. Morrison commented that it is more dangerous with people backing out of the spots blindly.

With no further public business to come before the Board, at 7:40 PM Mr. Alpers made a motion for the Board to go into non-public session under RSA 91-A:3 (a), (d) and (e), seconded by Mrs. Cote. A roll call vote was held. The motion carried by a vote of 5-0.

At 8:07PM, Mr. Lagueux made a motion to adjourn. The motion was seconded by Ms. Schneider. The Board voted 5-0 in favor of adjournment.

Respectfully submitted,

Wendy Costigan

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Janet Cote, Chair

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Shaun Lagueux, Vice Chair

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Rick Alpers, Select Board

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Paul Manganiello, Select Board

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Betsy Schneider, Select Board