

Town of Farmington
Board of Selectmen Public Meeting Minutes
Monday, August 30, 2021

Board Members Present:

Paula Proulx, Chairman
Neil Johnson, Vice Chairman
Ken Dickie
Gerry Vachon
Doug Staples

Others Present:

Arthur Capello, Town Administrator
Kyle Gingras, Plodzik & Sanderson

1). Call to Order:

Chairman Proulx called the meeting to order at 6:15 p.m.

2). Pledge of Allegiance:

All present stood for the Pledge of Allegiance.

3). Public Input:

Chairman Proulx expressed her condolences to their families and friends on the deaths of former DPW employee Clark Hackett, prominent resident Dottie Bean and the 13 service people killed in Afghanistan.

4). Review of Minutes:

August 16, 2021 – *Public Session Minutes* – No errors or omissions

Motion: (Vachon, second Staples) to accept the minutes as written passed 5-0.

August 16, 2021 – *Non-Public Sessions A & B Minutes* – No errors or omissions

Motion: (Johnson, second Dickie) to accept the minutes as written passed 5-0.

August 23, 2021 – *Public Session Minutes* – No errors or omissions

Motion: (Johnson, second Staples) to accept the minutes as written passed 3-0-2 (Dickie, Vachon abstained).

August 23, 2021 – *Non-Public Session A* – No errors or omissions

Motion: (Johnson, second Staples) to accept the minutes as written passed 3-0-2 (Dickie, Vachon abstained).

5). Audit Review:

Mr. Capello said the audit for 2020 has been completed and Mr. Gingras is here to answer questions and go over the audit and any findings.

Plodzik & Sanderson CPA-Manager Kyle Gingras said the audit went very well, they got through it pretty easily and there wasn't a lot of follow-up afterwards and it was a good audit.

Page 1- Independent Auditor's Report – Mr. Gingras said this is a summary of their results and the first 3 pages is what the audit all comes down to. He said at the bottom of page 1 they list

their opinions and they had unmodified opinions for everything except the governmental activities. He said unmodified is what we call a clean opinion and in the governmental activities they have an adverse opinion and as described on page 2 this relates to the local **Other Post Employment Benefits** liabilities so retirees or current employees that could retire and remain on the Town's health care plan have an implicit cost of being a part of the insurance pool. The Town has the option to get an actuarial evaluation and Mr. Capello has weighed the cost and determined that it is not in the Town's financial interest to do so but accounting standards require that that number be there in order to receive an unmodified opinion so that is the only reason the governmental activities received the adverse opinion.

Mr. Johnson said it says this is for the long term cost of retirement and health care costs and that the Town doesn't pay any long term health care costs.

Mr. Gingras said that is correct but even if the retirees pay the full cost of their insurance as part of the pool that by being a part of that insurance pool they bring the overall cost of the plan up so it's called an implicit rate so that's what this liability would be calculated at and what is the additional cost of allowing them to be eligible for the pool's rate and that would also apply to current employees that would be eligible to receive this on retirement and would be calculating a liability as it's earned rather than when it's due. He said when it's due would be when people retire and receive the health care benefit and as it's earned would be while people are still working as employees of the Town that would be eligible for it in the future.

Mr. Johnson said this affects the Town as to the rate increases based on a number of retirees with poor health would increase the Town rates.

Chairman Proulx said it would increase the pool rates which would increase the Town's rate.

Mr. Gingras said theoretically and it's not a number you would see on an invoice from a health insurance company.

Mr. Capello said the Town has 2 retirees that currently pay for their insurance through the pool.

Mr. Gingras said this would include those retirees as well as current employees who would be eligible.

Mr. Johnson asked if they can get this information from Primex.

Mr. Capello said they would have to hire an actuary and he has asked that question already. He said he would take the adverse opinion versus the cost of hiring an actuary to go over the retirement and healthcare systems which would be between \$10,000 and \$20,000.

Page 4- Management's Discussion and Analysis – Mr. Gingras said this is prepared by Mr.

Capello and management. He said they go a little more in depth into the numbers so if you want to know what the numbers mean, what factors affected them, why you're over or under this would be a good read to get a better understanding of why the numbers are what they are.

Page 10 – Exhibit A- Statement of Net Position- Mr. Gingras said the first column is

Governmental Activities and these include the general fund and all the special revenue funds of the Town. He said the second column is Business-type Activities and this includes the water

and sewer fund and they are classified as Business-type Activities because they charge fees that basically offset the cost of operation. They get classified differently from the general fund which gets its revenue primarily through taxation he said.

He said the Total column totals the governmental and business-type activities and the last column, the Component Unit is the Goodwin Library. Although the library is a separate entity it is funded by the Town and operates primarily for the benefit of taxpayers so it's considered a component unit of the Town and needs to be recorded in the Town's financials he said.

Mr. Gingras said Exhibit A is recorded on the accrual basis of accounting so this means they pick up the long term assets and liabilities so under the Assets the last 2 lines, Capital Assets- land and construction in progress and other capital assets, net of depreciation this is the only place that they show up.

He said the next section Deferred Outflows of Resources refers to pensions and OPEB liabilities and under Liabilities they have long term liabilities which is long term debt, pension liabilities associated with the NH Retirement System, OPEB related to the NH Retirement System and this is also where the OPEB would be for the Town's liability if you had gotten an actuarial valuation discussed earlier.

Page 11- Exhibit B- Statement of Activities – Mr. Gingras said this is revenues and expenditures related to governmental and business-type activities.

Page 12- Exhibit B (continued) - He said this shows the changes in that position and in governmental and business-type activities the equity is classified as net position whereas in the fund financials it is called fund balance.

Page 13- Exhibit C-1- Governmental Funds Balance Sheet- Mr. Gingras said here they have the general fund which is a major fund and then all of the other special revenue funds are included in the Other Governmental Funds and none of them individually met the accounting standards to be reported individually so they "smooshed" them all together to a single fund. There are tables at the end where it breaks each one out individually, he said.

He said the first section of Exhibit C-1 is Assets and there are no capital assets on here and there are no long-term liabilities in the Liabilities section. He said because they don't report OPEB in the fund financial statements they don't have the adverse opinion on the general fund or the other governmental funds.

Mr. Gingras pointed out that GASB 54 (Governmental Accounting Standards Board statement 54) has reporting standards on the fund balance and how they report certain items. He said the expendable trust funds because they're funded primarily through taxation get blended with the general fund on Exhibit C-1 which is different than a budgetary basis which is what they are more familiar with where the general fund is separate from the expendable trust funds.

Page 14- Exhibit C-2- Reconciliation of the Balance Sheet- Governmental Funds to the Statement of Net Position- Mr. Gingras said this shows the differences between the fund financial statements on Exhibit C-1 and Exhibit A and lists out the capital assets, deferred inflows and

outflows, accrued interest and long term liabilities and are the differences between the fund financial statements and the governmental activities.

Page 15- Exhibit C-3 – Statement of Revenues, Expenditure and Changes in Fund Balances – Mr. Gingras said these are the revenues and expenditures of the general fund and the other governmental funds.

Page 17- Exhibit D- Statement of Revenues, Expenditures and Changes in Fund Balance and Actual General Fund – He said Exhibit D is presented on a budgetary basis so this is general fund only and doesn't include the expendable trust funds so these figures would be more comparable to what they might see at the regular board meetings where Mr. Capello presents financial statements. We have the original budget which is what was adopted, the final budget that includes any adjustments and during the year there were several grants received and expended primarily related to COVID-19, first responder grants and Town Clerk grants to process ballots so those would be items that would increase the budget during the year. Other things that would increase the budget would be board votes to expend money from the trust funds as agents to expend he said.

Mr. Gingras said at the bottom of the Actual column they show the unassigned fund balance started at \$1,453,522 and ended the year with \$1,530,669.

Mr. Capello asked Mr. Gingras to go into a little more detail on the unassigned fund balance and that they don't have \$1.5 million in cash sitting in a bank and that a lot of it is paper money so the viewers would know what the unassigned fund balance is and is used for.

Mr. Gingras said the fund balance is what's leftover when you take all of your assets at the end of the year and deduct all of your liabilities. He said if they were to pay off all of your accounts payable, approved salaries and benefits and in fund payables with the cash you have available at the end of the year this unassigned fund balance is what you'd have left after all those bills were paid.

Mr. Capello said he didn't want people to misconstrue that they have \$1.5 million in cash in the bank that they can use for things because they really don't and maybe its \$500,000 in cash and the rest of it is uncollected taxes and water liens.

Mr. Johnson said if they look at page 14 it has \$560,000 allowance for uncollected property taxes and asked if the \$560,000 would be part of the \$1.5 million.

Mr. Gingras said that is correct. He said on page 34, Note 5 – Taxes Receivable shows the breakdown of the taxes outstanding and what they have receivable for taxes billed in 2020, 2019, 2018 and 2017 and prior. He said in the Exhibit C-1 column they have \$1,476,125 in tax bills that are unpaid and about half of that relates to years prior to 2020 so there does appear to be a slower collection on this end. There might be a lot of fund balance at the end of the year but some of that are tax receivables which they don't have as cash in hand so even though the fund balance is \$1.5 million there is \$1.4 million in uncollected taxes that they can't use to pay the bills.

Mr. Johnson said this is as of December 31, 2020 and that changes as the tax bills get paid. He asked if this also includes unpaid sewer and water liens.

Mr. Gingras said no and they are part of the water and sewer funds which are not in the general fund and are shown on Exhibit E-1 on page 18.

Mr. Johnson said the unassigned fund balance at that snapshot on Dec. 31 contains unpaid tax bills and any cash that was leftover or not expended during the year.

Mr. Gingras said it contains cash, taxes receivable, accounts receivable, inter-fund receivables, pre-paid items, tax deeded properties and everything on Exhibit C-1 in the assets contributes to what's in the unassigned fund balance.

Mr. Capello added uncollected ambulance revenues.

Mr. Johnson asked if there is someplace that shows the amount of cash the unassigned fund balance represents.

Mr. Gingras said not any more than what you would find on Exhibit C-1. He said the cash balance can be a little deceiving because it's at Dec. 31 which is right after the tax bills have gone out so they're flush with cash at the end of the year but then they have to make it to the next June paying all the bills with what they've doled out.

Mr. Johnson said theoretically it could be down to \$1.2 million on January 2.

Mr. Gingras said Mr. Capello also asked about how much fund balance they have to go back to the taxpayers. He said it is a management decision on the board's end but it may be helpful for them to analyze what the cash flow is during the year because you don't want to return more money than they have for cash on hand because it's going to peak in December and then get drawn down until the next tax bill in June. You would want to see what cash you have left at the lowest point of the year and say you don't want to go any lower than this number he said.

Mr. Johnson said from that they can determine how much is available to buy down the tax rate or for other expenditure and that would be something the Finance Administrator would do.

Mr. Capello said as they get closer to that point he will ask her to do a cash flow analysis to see where we are at.

Page 55-Schedule 1- Major General Fund- Schedule of Estimated and Actual Revenues – Mr.

Gingras said this is a more detailed budget to actual of just the general fund on a budgetary basis. He said here they can see where they collected more revenue than anticipated (motor vehicle permit fees is one area) and in what areas they collected less revenue than anticipated (i.e. income from depts.). He noted at the end of the year they collected \$42,823 more than they budgeted in revenue for the year.

Mr. Capello said take COVID out of it and that is not a bad estimate they made at the beginning of the year.

Pages 56 and 57- Schedule 2- Schedule of Appropriations, Expenditures and Encumbrances – Mr.

Gingras said this is budget to actual for expenditures- appropriations is your budget and expenditures is what you spent. He said the first column Encumbered from Prior Year is money

that they budgeted that they carried forward from the previous year that was spent in the current year and the Encumbered to Subsequent Year column is money they still needed to spend from this year's budget that they didn't have a chance to spend until the next year and is being carried forward to the next year.

He said on page 57 it shows that at the end of the year they had \$597,157 unspent of the budget. He said it was common across the state that people under spent their budgets because they were being conservative, weren't able to do a lot of projects and received unanticipated funding from different grants to cover things like first responder stipends, etc.

Page 58- Schedule 3- Schedule of Changes in Unassigned Fund Balance – Mr. Gingras said this shows the changes in the unassigned fund balance. He said at the beginning of the year it was \$1,453,522 and the changes included \$100,000 was used to reduce the tax rate, \$183,000 was used to fund warrant articles, \$42,823 in revenues over the budget, \$597,157 in unspent appropriations, increases in non-spendable fund balance (pre-paid items, tax deeded property-\$9,546), increase in committed fund balance (warrant articles funded through the unassigned fund balance-\$48,000), assigned fund balance non-encumbrance (utility companies assessment rebates-\$222,287) which was one thing that decreased the fund balance significantly this year. Mr. Johnson asked if the refund has been fully paid or if payments would be made over 2 years. Mr. Capello said it would be paid over 2 years for Eversource at \$50,000 a year and all in full for NH Co-op.

Mr. Gingras said even with that settlement in here they still increased the fund balance by \$77,147 to \$1,530,669 and that's the number that's used for resetting the tax rate when the NH Dept. of Revenue Administration asks what is the unassigned fund balance available year end. He said there are a couple of other reconciling items under here and these are the differences between the budgetary basis of accounting and modified accrual on Exhibit C-1. Anything that is not collected within 60 days is deferred and can't be counted as revenue as it wasn't collected in time to pay this year's bills but in doing so they get rid of the allowance for uncollectable taxes which most of those items wouldn't have been collected at 60 days. This just shows the difference in the 2 fund balance numbers they see he said.

He then asked if the board had any questions on the numbers.

Mr. Johnson asked if NH DRA tells them how to figure out the percentage of the unassigned fund balance so they retain their 5% to 17% guidelines.

Mr. Capello said when the board goes to set the tax rate he will bring his laptop in and you plug in what you want to do on their spreadsheet and it will tell you what the percentage is.

Mr. Gingras pointed out there were no significant deficiencies or material weaknesses in the audit which is good thing. He noted there was 1 or 2 in the prior year and Mr. Capello has worked hard over the last year to take corrective action to the things brought to his attention. He said there were a couple of minor things they discussed during the audit but nothing that

needed to be included in the audit report as a significant deficiency or material weakness and was an improvement from the prior year. Overall the audit went very smoothly he said.

6). Joint Meeting with the Planning Board:

Mr. Capello said the board received copies of an e-mail he received from Strafford Regional Planning Commission Regional Planner/Farmington Director of Planning and Community Development Kyle Pimental regarding the formation of a Leadership Group to implement the Master Plan. He said the Planning Board is interested in setting up that group but that it has to come through the Selectmen and they wanted to see about having a joint meeting with both boards to discuss the makeup of the group.

Chairman Proulx asked if they outlined any parameters for what the Leadership Group would be doing.

Mr. Capello said not to his knowledge and his understanding was they would start by doing outreach to educate people about the Master Plan.

Mr. Vachon, who is the Selectmen's Rep. to the Planning Board, said they talked about having a joint meeting to discuss this and they didn't go into details about what the group would be doing.

Mr. Capello said he thought the discussion at the joint meeting would include how to set up the committee and what their goals and tasks would be.

Mr. Johnson asked if this would be an advisory committee.

Mr. Capello said he believes it would be an advisory committee because ultimately the Board of Selectmen has the final say.

In his e-mail, Mr. Pimental said he spoke to the Planning Board about meeting with Selectmen on Sept. 13 and Mr. Johnson asked what else was scheduled for that meeting.

Mr. Capello said the engineer for Hornetown Road Bridge work is scheduled to attend, there is a bid opening and that he could include the Planning Board for the 13th.

He said he would just be returning from vacation on the 13th so he didn't know what he would have for their meeting packets and he could ask Mr. Pimental to provide any information on the matter for their packets. He said he would set the agenda for the 13th with Chairman Proulx before he leaves for vacation.

Mr. Johnson asked if the Selectmen plan to go back to weekly meetings.

Mr. Capello said he was planning on it after that meeting because they will be going into budget season.

Chairman Proulx said it didn't sound like much was scheduled for the 13th and the agenda for their next meeting is usually set and the information gathered prior to him leaving on vacation.

Mr. Capello said he would prefer to push it out to Sept. 20 so he has more opportunity to speak with Mr. Pimental and there is also new staff starting out on the 13th. He then said the Sept. 13 agenda would probably also include possible uses for the federal COVID money because the dept. heads have been getting him quotes.

Mr. Johnson said he would prefer to do that on the 13th and get that out of way because they have to review the bids and set up priorities for the items on the expenditure lists.

He said he would also like to get the Leadership Group moving if they're going to do it and set the parameters for what's going to be required, what their functions are, the number of members and who is going to be on it.

Consensus of the board was to set up a joint meeting with the Planning Board on Sept. 20.

Mr. Vachon asked if starting that meeting at 5:30 p.m. as requested by the Planning Board was okay with everybody on this board.

Mr. Capello said he didn't know if the earlier start time was specific to the 13th (due to a School Board meeting that night) and if they need to start at 5:30 p.m. on the 20th he will post it that way. He said Mr. Pimental was on vacation this week and he will wait to hear back from him.

7). Town Administrator's Business:

a). Use of Sandpit for Photo Shoot- Mr. Capello said a military vehicles group did a photo shoot at the Town sand pit last year and they have requested permission to do it again this year.

Mr. Vachon asked if there were any problems with it last year.

Mr. Capello said it was a little risqué but there were no problems he was aware of.

Mr. Johnson said there were some complaints about that.

Chairman Proulx said it's a calendar don't buy it.

Mr. Vachon said you can't see it from the road when you drive by when they are doing the shoot.

Chairman Proulx noted they could go down there and take pictures without their approval and they are doing the right thing by requesting permission.

Mr. Capello said they have their liability insurance certificate already.

Mr. Vachon said he was okay with it as long as their insurance is in order and there weren't any complaints about them using it last year and it was not in the Highway Dept's way.

Consensus of the board was to permit (Granite Stag Photography and Iron State Calvary) to conduct a photo shoot at the Town sand pit (on Sept. 19).

b). Review and Update Town Policies – Mr. Capello said he made the updates to the policies as requested by the board at the previous meeting and they were ready for their signatures.

Merit Increase Policy- Chairman Proulx said it looks they are conflating the merit increase with the yearly raise. She said #5 under Procedures says employees at or above the top range of their pay scale are not eligible for a merit increase but shall receive a performance appraisal. She said they do that with the salary increases for the year but that doesn't necessarily mean they do that with a merit increase. A merit increase is based on something you've done above and beyond and this policy was written for the end of the year raises when we look at overall performances so the two of these are conflated she said.

Mr. Capello asked if they wanted him to break it out.

Chairman Proulx said the merit increase policy is based on performance and what they are

describing there is more of an end of year like #6 which says if an employee is at or above the top range of their pay scale the Board of Selectmen may choose to give the employee a one-time lump sum payment and they do that with the end of the year salary increase.

Mr. Johnson said they would give a merit increase regardless of their salary level for something they've done.

Chairman Proulx said so this would be more of an end of year salary increase policy.

Mr. Capello said he looks at this as the review they do in May for their merit increases.

Mr. Johnson said a merit increase is potentially in addition to their salary increase.

Mr. Capello asked what they want to call this policy.

Mr. Johnson said merit increase was fine but to remove the bottom one.

Mr. Capello suggested removing #5 (employees at top of pay scale are not eligible for merit increase but receive a performance appraisal); #6 (Selectmen may give employees at the top of their pay scale a 1X lump sum payment) and #7 (if a bonus is given it will be calculated on the percent of the merit increase based on the annual base wages from the prior year).

Mr. Dickie asked if those items are removed if they were covered in another policy.

Chairman Proulx asked if they have another policy that covers yearly increases.

Mr. Capello said no.

Mr. Dickie said if they come to the end of the year and someone is at the top of their rate and they say they will give them a lump sum the employee would ask where is the policy that covers that.

Chairman Proulx said how they look at annual raises is specified somewhere and asked if it is in the employee handbook.

Mr. Capello said this is the policy they used for annual raises.

Mr. Johnson suggested changing the policy title to Salary Reviews.

Chairman Proulx suggested adding "Annual" to read "Annual Salary Reviews" and then come up with a policy for the merit increase.

Mr. Capello asked if the board wanted him to just change the name and leave #5, #6 and #7.

Consensus of the board was to ask Mr. Capello to change the policy name to Annual Wage Review and to develop a policy for merit increases.

Mr. Capello said he will make the requested change and return it to the board at the next meeting.

Temporary Alternative Duty Policy – Chairman Proulx read aloud the first paragraph which states the Town will provide temporary alternative work opportunities for employees who suffer a work-related injury or illness as may be available and that if she has an illness that stops her from doing her job...

Mr. Capello said not necessarily such as if she has mononucleosis and was only able to work 3 hours a day because of the illness. We'd rather have you come in for 3 hours a day because you are so tired rather than have you sit at home and get paid 8 hours a day for it with Workers'

Comp he said.

Mr. Dickie asked if the illness has to be work related or for any illness.

Chairman Proulx said that is her point and if it's a work related illness she can see that. She said if it's a non-work related illness that's why they have sick time, short term disability and long term disability if it's a real problem. It would have to be a work related or work induced illness for this to fall under she said.

Mr. Vachon asked for an example of a work related illness.

Mr. Capello said tuberculosis if they stepped on a rusty nail at work and didn't have the shot.

Chairman Proulx said one of the Firefighters developing cancer from foam related issues. She said they have to have treatments and have good and bad days and that she could see that because it's a work related issue. She said with just an illness they have never made work adjustments because someone has the flu or chicken pox and they don't make adjustments based on whether or not they can do their job that's why they have sick time and short disability to get yourself back together and then come back.

Mr. Capello said he could add "work related" before "illness".

Mr. Johnson said it is worded correctly and the phrase "work related" applies to "injury" and "illness".

Chairman Proulx said it is not clear enough for any individual who picked it up and read it because it says "or illness" and many times they've been held to how these things are read or interpreted. She asked Mr. Johnson how many times he has complained about people not knowing English.

Mr. Johnson said but it's right so he would just put "or work related illness".

Chairman Proulx said she would love to see that there because she did not want there to be a misinterpretation of it if it goes any further than us.

COVID-19 Policy – Mr. Johnson said "novel coronavirus" in the first line of the Purpose should be capitalized

Town Office Closure Policy – No further corrections were requested and the board signed it.

c). LEOP Update – Mr. Capello said the Fire Chief got a grant for updating Local Emergency Operations Plan and they need a Selectmen's rep. on that committee. He said the first meeting is Tuesday, Oct. 5 at 9:30 a.m. at the Emergency Operations Center at the Public Safety Building and they are at the mercy of the consultant that has to do it.

Mr. Dickie volunteered to represent the board on the committee and asked for an e-mail reminder.

d). E. D. Swett Payment – Mr. Capello asked for a motion to withdraw the payment from the Bridge and Road Design Capital Reserve Fund for the deck attachment for the Hornetown Road Bridge.

Mr. Vachon asked how that is holding up.

Mr. Capello said so far so good.

Chairman Proulx said there should be more than enough in the fund to cover this but they don't have a tally.

Mr. Capello said the board has the most accurate sheet that he has.

Motion: (Vachon, second Johnson) to withdraw \$20,000 from the Bridge and Road Design Capital Reserve Fund to pay E. D. Swett for the pinning of the boards on the Hornetown Road Bridge passed 5-0.

Mr. Vachon asked about the second set of speed bumps for the bridge.

Mr. Capello said they have been ordered and they are also getting prices for the paved-in ones.

Mr. Vachon asked if they have any prices on that yet.

Mr. Capello said he knew there were a couple of calls out to Pike and S & S Paving and they are waiting to hear back from them.

e). DPW Truck Repairs – Mr. Capello said the FYI from DPW Director Gary Rogers was to inform them there are 4 trucks down and in need of work and he is getting pricing.

Mr. Vachon asked about the replacement of the 10 speed manual transmission for truck #302, 2005 International and if the current transmission just blew apart out of nowhere.

Mr. Capello said he would find out.

Mr. Vachon asked why they were replacing clutches. Those are drag racing and taking off and once you are moving you don't use the clutch in a big truck and all of a sudden we need 2 clutches in 2 different trucks he said.

Mr. Dickie said he would like to understand if any of these trucks are the ones they had the motor work done on earlier this year and voted on approx. \$12,000 for the motor to be fixed.

Mr. Capello said he didn't believe so but wanted to make sure to get an accurate answer

Mr. Vachon said that was for the turbo's. He asked what kind of engine truck #305, 2007 International has and if it is the "lovely" International engine they put in them. He said that it's odd that all of a sudden they have 4 trucks where 2 need clutches, one needs a transmission, one needs a head gasket and one is completely rotted out and is junk and we have to buy a new one.

Mr. Capello said not necessarily. He said they've known about the transmission one for a couple of years and have just been limping along.

He said he met with the Town mechanic today and he will get more information for the board.

Mr. Vachon said they've been limping the truck along instead of replacing the part and with a new truck or not preventive maintenance says replace it not to wait a couple of years. That's a front line piece of equipment in the winter time and shouldn't be put on the back burner. We have 3 trucks on here that are plows and are down and one of them could have been repaired 2 years ago he said.

f). Wastewater Audit – Chairman Proulx said the board received copies of the audit done on the wastewater treatment plant by NH Dept. of Environmental Services.

Mr. Capello said they passed with flying colors and no findings.

Chairman Proulx said that is commendable with all the information they have to track and that's a job well done and she wanted to make sure they noted that.

g). Transfer Station Tire Removal – Mr. Vachon asked what the Town is paying to have tires removed and to find out what the vendor is charging. He said he was curious if a small company like this is giving the Town the best rate and what he is paying is fairly cheap.

h). Sloppy Sweeping – Mr. Vachon asked what is happening with the sweeper making a huge mess on Governor's Road.

Mr. Staples said all of mailboxes, the posts and everything were covered with gravel and mud, a trail was left through a guy's driveway and excess pavement is sitting in the ditch from where they ground into the driveways that they haven't picked up.

Mr. Capello said he didn't know and would find out.

8). Non-Public Session A:

Motion: (Vachon, second Staples) to enter non-public session under RSA 91-A: 3 II (c) Reputation passed 5-0 by a roll call vote (Proulx, Johnson, Dickie, Vachon, Staples-aye) at 7:21 p.m.

Motion: (Vachon, second Staples) to come out of non-public session passed 5-0 at 8:27 p.m.

9). Adjournment:

Motion: (Vachon, second Johnson) to adjourn the meeting passed 5-0 at 8:27 p.m.

Respectively submitted

Kathleen Magoon

Recording Secretary

Paula Proulx, Chairman

Neil Johnson, Vice Chairman

Ken Dickie

Gerry Vachon

Douglas Staples