

Approved

Town of New Boston Selectmen's Meeting July 16, 2018

PRESENT: Joe Constance Selectman
Rodney Towne Selectman
Christine Quirk Selectman
Peter Flynn Town Administrator

Item 1: Ann Charbonneau-Tax Collector-Request for Non-Public per RSA 91-A:3, II
Legal: Board moved the Non-Public to a regular Consent Agenda Item

Deputy Town Clerk Cathy Strausbaugh, Fire Chief Dan MacDonald, SAU Superintendent Brian Balke, SAU Business Administrator Scott Gross, School Board Chairman Wendy Lambert, School Board member Fred Hayes, NH DRA Municipal and Property Director Steve Hamilton, Bill Bosse, Karen Scott and David Litwinovich of the public were present for all or part of the meeting.

A. CALL TO ORDER: A regular meeting of the Board of Selectmen was called to order by Joe Constance at 6:00PM beginning with the Pledge of Allegiance.

Consent Agenda-The Selectmen signed the consent agenda. Rodney moved to approve the consent agenda. Christine seconded the motion. All were in favor. 3-0

B. PUBLIC FORUM:

Karen Scott of Dane Road asked if the Selectmen followed up on the library solar panel project. The Selectmen said they have and it will be discussed during the Town Administrator's report.

C. APPOINTMENTS:

Item 2: Steve Hamilton-Municipal And Property Director-NH Department Of Revenue-Re: Funds Available From SAU 19 Due To New Boston: NH DRA Municipal And Property Director Steve Hamilton was present to discuss the annual tax rate calculation, how taxes are annually collected by the town and transferred to the school and what the town might anticipate after the recently discovered larger unassigned fund balance within the school local budget.

As samples he distributed handouts of the 2017 tax rate breakdown and 2017 MS-24-R (R=revised) explaining there are four elements of the local tax rate:

- Municipal-consisting of
 - the amount raised and appropriated at town meeting
 - less estimated revenues and any fund balance Selectmen vote to use to reduce the tax rate

- adjusted for war service credits granted to individual veterans and paid by the community
 - includes overlay for abatement claims.
- County-Pro rata share of an amount determined by the DRA apportioned to every community in the county
- Local Education-the town collects the money and transfers it to the school according to a schedule agreed upon between the town and the school district. This portion of the tax rate consists of:
 - Breakdown details including revenues are on the MS-24.
 - Less the net Education Grant
- State Education Tax-collected and retained locally

He explained unassigned fund balance and excess unassigned fund balance was found within the school district accounts in 2017. This is not a rebate or an amount that the School District will give to the Selectmen as the tax collector on the School District's behalf. The town diligently collected the taxes but there is no process for the town to return it to the taxpayers. Unassigned fund balance is revenue that will be recognized when the school district submits its final documents for the tax rate calculation that will reduce the net amount of taxes that will be assessed and collected on the School District's behalf as part of the December tax bill.

The amount is approximately \$1.1 million that would reduce the tax rate in one year. The Selectmen noted concern that this would cause the tax rate to decrease considerably one year and then increase considerably the next year. The Selectmen asked if this could be prevented by spreading the unassigned fund balance revenue over three to five years.

Steve noted if the school district had realized it had an unassigned fund balance earlier in the process the School District could have had a Warrant Article in March where voters could have decided to spend the money, put it in a CRF or encumber it. Now the clock is running out on these types of decisions.

The Selectmen asked if there was an appeal process to change the clock such as going through the Attorney General.

Steve said there is no role for the Attorney General or Selectmen in these determinations. It is a local matter for the School Board. The School Board will have to certify the amount of money to be returned to taxpayers based on the unassigned fund balance.

The Selectmen noted this has happened "before" and asked what flexibility the School Board has.

Steve said the School Board could have come forward with a plan to do something else before the Warrant was published. Now they are very limited in what they can do. This has happened "before" with three communities including New Boston, all involving SAU 19 and all regarding the same incident. He explained as follows:

- Goffstown: Goffstown knew earliest what its unassigned fund balance was and its School Board determined to return the taxpayer's money to its taxpayers in 2018.

- Dunbarton: Dunbarton was formerly part of SAU 19. Their warning may have preceded New Boston's by a few months. Dunbarton filed a petition in Superior Court to ask a judge to determine if there is an emergency necessary for them to save the money. The timing is tight if New Boston School Board decided to file a petition to do the same thing.
- Another alternative is voters can petition the School Board to do something with the money and the voters can ask for a special meeting. There are special ways to do this and certain requirements on percentage of voters in attendance and how to count the votes need to be counted at the special meeting.

The Selectmen asked the School Board if they had this information before this meeting and if they have considered what they might do.

School Board Chairman Wendy Lambert was present and noted the Board always thought the money was going back to taxpayers and did not have the information Steve brought forward.

School Board member Fred Hayes was present and referenced today's Union Leader article that said Dunbarton citizens filed a counter motion with the court saying there can't be an emergency meeting as it is not an emergency and unassigned fund balance should go back to the taxpayers. He said the Board does not have enough time to file a motion before September 1st when the MS-25 is due and expects New Boston citizens might file a motion against it resulting in wasted legal money.

Steve noted the town has a fund balance of approximately 7% that the Selectmen consider using to stabilize the tax rate each year. It was used in this way in 2017. They may decide to do the same thing in coming years. The School District is limited in the amount of unassigned fund balance it can retain to 2.5%. The Selectmen can retain more but can't use School District money for its fund balance. The Selectmen will consider this option.

Steve noted NH towns typically calculate the June tax bill based on the previous year's December tax bill. To avoid a low June bill and high December bill in 2019 the Selectmen can request the DRA to recalculate the June tax rate for stabilization. He offered to meet with the Selectmen again after January 1, 2019 to discuss the June 2019 tax rate and tax bill. The Selectmen agreed.

Superintendent Brian Balke asked Steve to elaborate on how the Goffstown determined to approach this. Steve noted Goffstown was aware there would be a significant unassigned fund balance of approximately \$9 million that would significantly decrease their December 2018 tax bill. To try to stabilize that they asked the DRA to recalculate the June 2018 bill. New Boston cannot do that at this time as the June 2018 bill was due July 1, 2018 but can do this for the June 2019 bill.

Dan MacDonald of Tucker Mill Road suggested sending a letter of explanation to every taxpayer once the solution is determined to keep taxpayers informed, help taxpayers prepare for any tax rate fluctuation and explain that the town and School District are dealing with this the best way they can. The Selectmen considered attaching a letter of explanation to the upcoming tax bill and to mention it on the town website and official town Facebook page.

Karen Scott of Dane Road noted Goffstown sent a letter explaining changes to taxpayers. She gave a copy of the letter to Peter.

The Selectmen thanked Steve.

Item 3: Chief Dan MacDonald-Review of Fire Department Activities: Fire Chief Dan MacDonald was present to meet with the Selectmen to update them on Fire Department activities as follows:

- Calls for service are expected to exceed previous years in 2018.
- Fire Inspection needs increased 35% due to new construction.
- The new tanker was approved by voters in March. The chassis is ordered. A contract for the truck is signed. A Fire Ward and two Tanker Committee members are at KME completing the last engineering design requirements. It will be parked at Central Station.
- The hose truck will move to the Hilltop Station.
- Dan noted there is limited space at Central Station and explained how the station was modified and trucks have changed position within the station over the years as truck sizes have changed since the station was built. The Department has no control over size of the vehicles.
- The ambulance will now come out of the door on the side of Central Station at Mill Street. The Department checked with the Road Agent to confirm the Highway Department would be able to maintain Mill Street to allow the ambulance to respond in a timely manner as needed.
- Engine 2 is expected to be replaced next year and its size may have an impact on space at Central Station.
- Dan is working on a Fire Chief transition document as he expects to retire within two years. The Department is considering how to make an office within Central Station for a new Fire Chief. The candidate is not expected to be a Fire Ward; they may be a full time person from a department from another town who would expect an office and command vehicle. The Fire Wards are responsible to make these decisions.
- Recruit program: Other towns are beginning recruit programs such as New Boston's. These programs may be competitive with New Boston's program and it may become tougher to find recruits for daytime coverage. The Fire Department plans to continue the program.
- The Department is working with NBCS to update the NBCS fire safety program.
- The Department is working with the Rose Meadow facilities on an innovative program for improved communication and service between the facilities and the Department. This will improve patient care. The Department also holds a safety series with them each quarter.
- Emergency Management: The Ridgeview Communication site served the Fire Department in the past but now serves the Police and Highway Departments as well. This caused a 40% increase in the Ridgeview electric bill. This was moved from the Fire Department to the Emergency Management budget in the 2018 operating budget but was not approved by voters in March. The default budget does not include this in the Emergency Management budget. It is still being paid from the Fire Department budget but the Electricity line will be overspent.

- FEMA called requesting the Department 1099 information. This is a sign that the Department could be awarded a grant for SCBAs or a compressor by September. The town will be responsible for 5% of the cost if the grant is awarded.
- The Fire Association continues to consider the new fire station design. They expect to meet with a contractor and then meet with the Selectmen for approval.
- Townspeople have contacted Dan to compliment New Boston's first responders.

D. OLD BUSINESS:

Item 4: Approval of Public and Non-Public Minutes of July 2, 2018: The Selectmen reviewed the Public minutes of July 2, 2018. Rodney moved the Public minutes of July 2, 2018 be accepted as amended. Christine seconded the motion. All were in favor. 3-0 The Selectmen reviewed the Non-Public minutes of July 2, 2018. Rodney moved the Non-Public minutes of July 2, 2018 be accepted as presented and sealed for the standard period of time. Christine seconded the motion. All were in favor. 3-0

E. NEW BUSINESS:

Item 5: Resignation of Part Time Police Officer: Peter reported Officer Matthew Koziol resigned from his part time position with the New Boston Police Department to take a full time position in another town. Joe moved to accept Matthew Koziol's resignation with regret. Rodney seconded the motion. All were in favor. 3-0 Joe noted his experience with Matthew responding for service was excellent.

F. OTHER BUSINESS:

Item 5: Town Administrators Report:

- Update Re: Web Page: Moving along. Training took place July 10 for those who will be contributing to and managing the web page. It is expected to be operational with the new format in a couple weeks. Departments that are participating are now reformulating the information for their web page and giving them to Selectmen's Assistant Laura Bernard who will create the new web page.
- Department of Revenue: As above.
- Update Re: Record Retention: The Committee applied for a grant for record preservation of records pertaining to the Molly Stark canon unit entitled "The Cannonball Project." A response is expected in the fall. The Selectmen commended Deputy Town Clerk Cathy Strausbaugh for her work on this project. There is encumbered money in the Town Clerk's budget to pursue a proposal to expend the money on document scanning software. The town is researching software and a company is tentatively scheduled to come in to explain the software to town employees.
- Update Re: Computer Maintenance-Server: Wireless updates throughout the Town Hall were done last week as well as installation of new battery backup for the server after the previous battery backup failed. A larger project is expected to be included in the budget next year.
- Excavator Lease Review: Town Attorney Bart Mayer reviewed and revised the lease to comply with NH law and the town budget cycle.

- Library Solar Project: Library Trustee Chairman Bill Gould sent changes as the library is still pursuing this project but changing vendors and getting quotes. Town Attorney Bart Mayer is reviewing this matter to make sure it is submitted properly.

Item 7: Selectmen's Reports:

- Christine reported the Planning Board postponed a four lot subdivision for David and Danielle Deyo at Christie and Robie Roads. The Planning Board reviewed and revised Master Plan updates.
- Joe is working with the Forestry Committee to maintain the new Christmas Tree Farm they planted with NBCS first graders. It is doing well but some trees were lost. Extras were planted in case of this. Forestry Committee members Tom Miller and Graham Pendlebury did a lot of work surveying the forests, creating sample plots and creating Forest Management Plans as part of getting all town forests on the American Tree Farm System. The County Forester is expected to help the certification process by visiting all town forests at no charge. The Committee is also monitoring forests for disease especially red pine and hemlock trees. NH is expected to lose all hemlocks to disease. Some areas may be reforested next year. The Committee is preparing a bid package for cutting at Lydia Dodge Forest. They plan to do a low impact cut and earn revenues for the Forestry Account used for surveys, tools, and reforestation. They hope to get Conservation Commission Areas on the American Tree Farm as well.

G. PUBLIC FORUM:

School Board Chairman Wendy Lambert thanked the Forestry Committee for providing the Christmas Tree Farm opportunity to the first graders. She received a lot of positive feedback.

Item 8: Possible Request for Non-Public per RSA 91-A:3, II(a) and (c): Rodney made a motion to go into Non-Public session per RSA 91-A:II(a) and (c) at 6:52 PM. Christine seconded the motion. All were in favor. 3-0 Poll Vote: Joe-yes, Christine-yes and Rodney-yes. Board then entered non-public session.

Move to exit Non-Public Session: Rodney made a motion to exit Non-Public Session at 7:05 PM and Christine seconded the motion. All were in favor. 3-0

Rodney moved to seal the non-public minutes, seconded by Christine. All were in favor 3-0.

ADJOURNMENT: Christine made a motion to adjourn the meeting at 7:06 PM with Joe seconding the motion. All were in favor. 3-0

Prepared by Maralyn Segien

**Next Scheduled Meeting: Town Hall Conference Room on August 20, 2018 (6:00 PM)
7 Meetinghouse Hill Road- New Boston, NH 03070
Phone: (603) 487-5504-www.newboston.gov
Handicap Access available**