

Town of Londonderry Town Council Agenda

May 18, 2020

7:00 p.m.

REMOTE MEETING

Per Emergency Order #12 Pursuant to Executive Order 2020-04, during the current declared State of Emergency, the Governor has waived the requirement in RSA 91-A:2, III (b) that a quorum of a body be physically present as it relates to public meetings. Under the same directive, the Governor has also waived the requirement in RSA 91-A:2, III(c) that each part of a meeting of a public body be audible or otherwise discernable to the public "at the location specified in the meeting notice as the location of the meeting." These two requirements are waived so long as the public body:

1. Provides public access to the meeting by telephone, with additional access possibilities by video or other electronic means;
2. Provides public notice of the necessary information for accessing the meeting;
3. Provides a mechanism for the public to alert the public body during the meeting if there are problems with the access; and
4. Adjourns the meeting if the public is unable to access the meeting.

In accordance with this directive, the Londonderry Town Council will conduct its meeting as follows:

1. The public shall have access to participate in the meeting by telephone. To join via telephone, the public may call 1-646-558-8656 and when prompted enter Code 886 6906 4041 and Password 650235.
2. The meeting will also be broadcast on Londonderry Access Center TV channel GOV-22 or via live stream at <http://www.lactv.com/>
3. This notice serves as the public notice of the necessary information for accessing the meeting.
4. You may also provide public testimony via e-mail. Please e-mail your testimony to kbrown@londonderrynh.org by May 18, 2020 no later than 12:00 PM. Your testimony will be read into the public record at the meeting.
5. The Council encourages that any documentation that you wish for the Council to consider be submitted by May 15, 2020 no later than 12:00 PM to allow distribution to the Board at the virtual meeting. You can submit documentation electronically to kbrown@londonderrynh.org, drop it in the black Drop Boxes located outside the Town Hall front or back doors (and clearly mark your envelope for "Kirby Brown"), or mail it to Town Council c/o Kirby Brown, 268B Mammoth Road, Londonderry, NH 03053.
6. If you attempt to call in to the meeting to provide public testimony and are unable to access the meeting, please notify Kirby Brown during the meeting by calling 603-432-1100 x 120 or sending an email to kbrown@londonderrynh.org.
7. If during the meeting there are problems with access, Kirby Brown will alert the public and the Council members; and
8. If at any time the public is unable to access the meeting, the meeting will be adjourned and continued to a date certain.

TOWN COUNCIL AGENDA
May 18, 2020
7:00 P.M.
VIRTUAL MEETING

The Town Council meeting will be held in the Moose Hill Council Chambers, Town Hall, 268B Mammoth Road, Londonderry, NH. Regular meetings are cablecast live and videotaped for the convenience of our viewers at home. 7:00 PM.

A. CALL TO ORDER

B. PUBLIC COMMENT

1. Summer Events Schedule Discussion

C. PUBLIC HEARING

D. OLD BUSINESS

E. NEW BUSINESS

**1. Discussion of First Responder Stipend/Hazard Pay
Presented by Kevin Smith**

**2. Presentation of Prior Year Management Letter
Recommendations
Presented by Justin Campo**

**3. Resolution #2020-06 – A Resolution Relative to the Acceptance
of Funds Under RSA 21-P:43
Presented by Justin Campo**

F. APPROVAL OF MINUTES

Approval of May 4, 2020 Town Council Minutes

G. APPOINTMENTS/REAPPOINTMENTS

1. Resignation of Tony DeFrancesco
2. Appointment of Town Council CIP Member

H. OTHER BUSINESS

1. Liaison Reports
2. Town Manager Report
3. Assistant Town Manager Report

I. ADJOURNMENT

J. MEETING SCHEDULE

- A. Town Council Meeting – 06/01/20 Moose Hill Council Chambers, 7:00PM
- B. Town Council Meeting – 06/15/20 Moose Hill Council Chambers, 7:00PM

RESOLUTION 2020-06

A Resolution Relative to the *Acceptance of Funds Under RSA 21-P:43*

First Reading: 05/18/20
Second Reading: Waived
Adopted: 05/18/20

WHEREAS the Governor of the State of New Hampshire issued a State of Emergency on March 13, 2020 due to the COVID-19 pandemic;

WHEREAS the State of New Hampshire has made Federal Funding available to support municipalities within the state, and the Town Council has complied with RSA 21-P:43 relative to the Authority to Accept Services, Gifts, Grants, and Loans; and,

WHEREAS the State of New Hampshire, through the Governor's Office for Emergency Relief and Recovery (GOFERR), has awarded the Town funding in the amount of \$613,969.00 from the State of New Hampshire's allocation of the Federal Government's Coronavirus Aid, Relief, and Economic Security Act (CARES ACT), for certain expenses incurred through August 31, 2020 and for purposes allowable by the allocation.

NOW THEREFORE BE IT RESOLVED the Londonderry Town Council shall accept the aforementioned funding in the amount of up to \$613,969.00 for certain expenses incurred and purposes allowable by the allocation through August 31, 2020, and such funding is hereby accepted.

John Farrell - Chairman
Town Council

(TOWN SEAL)

Sharon Farrell - Town Clerk

A TRUE COPY ATTEST:

05/18/2020

Londonderry Finance Department
268 B Mammoth Road
Londonderry, NH 03053
(603) 432-1100



Justin W. Campo Finance Director
email: JCampo@LondonderryNH.org

Deborah Padykula, Controller
Email: DPadykula@LondonderryNH.org

Sally Faucher, Accounts Payable Clerk
email: SFaucher@LondonderryNH.org

Amanda Longo, Payroll Clerk
email: ALongo@LondonderryNH.org

Date: Monday May 18, 2020
To: Town Council
From: Justin W. Campo, Finance Director
Subject: Prior Years Management Letter Recommendations

At the previous Town Council meeting on May 4th 2020, it was requested that the Finance department provide a narrative to the Town Council regarding the previous two years Management Letter recommendations from the Town's Auditors, Melanson Heath & Company PC. I have provided the narrative to the action the Town has taken in response to these recommendations below;

Audit of July 1, 2018 through June 30, 2019 (Fiscal Year 2019)

Prior Year Recommendations;

- 1) Prepare for GASB Statement 84
 - a. The Finance Department has reviewed the implementation Guide that was made available in June of 2019. We have discussed the situation with the Town's auditors, as well as internally to ensure that we are properly prepared for the GASB 84. The standard, however, has since been delayed by 12 months by the Governmental Accounting Standards Board.
- 2) Monitor Results with Revised Fund Balance Policy
 - a. The decision to revise the fund balance policy is a decision that is made by the Town Council, the Finance department is in favor of increasing what is included in the Town's calculation for Fund Balance reserve. This current Fiscal Year, which has included a delay in the State budget and a world-wide pandemic, has proven why it is so important to have a healthy balance for the Town's Fund balance. This world-wide pandemic of COVID-19 is having and will continue to have an extremely large impact on the local economy and the Town's financials, which is a reason and benefit to having an increase in what is included in the calculation for Fund Balance.

Current Year Recommendations;

- 3) Ensure Compliance with Uniform Guidance
 - a. The town has worked to enhance our procedures to ensure compliance with the Uniform Guidance. The town departments that this applies to are working

together to ensure compliance and are preparing enhanced policies and procedures for implementation.

- 4) Improve Year-end Cut-off Procedures
 - a. The Finance department has proceeded to apply General and Sewer Fund cut-off procedures to the other funds the Town has. This recommendation originated from the Finance department originally posting invoices from a capital project fund, when they were paid since the funding did not come from taxation. This has since been rectified and the Finance department has proceeded in accordance with the auditor's recommendation.
- 5) Improve Classification when Bills are issued
 - a. The Town is working with the software company to improve classifications of when bills are issued. The Motor Vehicle billings to rental car companies are recorded to cash, the software is currently unable to account for the taxes and fees the state imposes and post the billing as a receivable. The Town Clerk department and Finance department are working together to find a resolution to this issue.

Audit of July 1, 2017 through June 30, 2018 (Fiscal Year 2018)

Current Year Recommendations;

- 1) Prepare for GASB Statement 84 and 87
 - a. The Finance department reviewed the GASB standards and discussed implementation with the Auditors and internally. The implementation guide for GASB 84 would not be released until June of 2019. Since this recommendation, the implementation for GASB 84 has been delayed 12 months, while GASB 87 which had an effective date for reporting periods beginning after December 15, 2019, this standard has since been delayed by 18 months.
- 2) Consider Expanding the Chart of Accounts
 - a. The Finance department expanded the chart of accounts as recommended by the auditors before they finished the audit. It was not effective however until Fiscal Year 2019. The Capital Reserve funds are segregated between the Town and School District in the Town's chart of accounts. This was done to better accommodate the flow of information to the Town's Basic Financial Statements.
- 3) Maintain Ongoing Summary of Tax Appeal Liability
 - a. The finance department works with the assessing department to ensure that there is an ongoing summary of the potential tax appeal liability and regularly discuss the impact of this.
- 4) Monitor Results with Revised Fund Balance Policy
 - a. See Fiscal Year 2019 Prior year Recommendations #2.

Melanson Heath & Company PC presented the Town's financial statements and management letter at the Town Council meeting on January 7th, 2019 (Fiscal Year 2018) and February 3rd, 2020 (Fiscal Year 2019). Both of these meetings are available on demand to view through the Local Access Television website (www.lactv.com).

Thank you,



Justin W. Campo
Finance Director

LONDONDERRY TOWN COUNCIL MEETING MINUTES

1 May 4, 2020

2
3 VIRTUAL MEETING

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5 The Town Council meeting was held virtually.

6
7 Present: Chairman John Farrell; Vice Chairman Joe Green; Councilor Jim Butler, Tom
8 Dolan and Deb Paul; Town Manager Kevin Smith; Assistant Town Manager Lisa Drabik;
9 Executive Assistant Kirby Brown

10
11 CALL TO ORDER

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13 Chairman Farrell called the Town Council special meeting to order and took a rollcall. Lisa
14 Drabik also read the meeting guidelines into the record. This was followed by the Pledge
15 of Allegiance. This was followed by a moment of silence for all of those who serve us both
16 here and abroad and for the first responders in Londonderry of the COVID-19 front lines
17 and all of those who are vulnerable to the disease.

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19 PUBLIC COMMENT

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21 There was no public comment.

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24 PUBLIC HEARING

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26 There was no public hearing.

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28 OLD BUSINESS

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30 Chairman Farrell reread in the Council goals to finalize them.

- 31 1. Coffee with a Councilor once a month and see if a School Board member can join.
32 2. Water and air quality plan.
33 3. Continue economic development plan.
34 4. Revenue breakdown and financial/analysis presentation.

LONDONDERRY TOWN COUNCIL MEETING MINUTES

35 The Council had no questions. Chairman Farrell stated that this is a good start and we
36 will move forward with the goals.

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NEW BUSINESS

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40 Councilor Paul stated that she misspoke last meeting when she said forensic audit. It was
41 the wrong terminology and she apologized. Councilor Paul stated that she is looking to
42 get a better scope of what the auditors are doing so she would like to look at what they do
43 prior to the actual audit so that people know what the auditors go in and look at. To see if
44 there are any overlapping areas in the process in which we can save a few dollars here
45 and there.

46

47 Town Manager Smith said looking for duplicate things and places to save money is not
48 something the auditors would necessarily do. Instead they leave that up to the budget
49 process that we go through every year.

50

51 Chairman Farrell stated that we should start from the last management letter that we had,
52 the last set of results, go through and review them prior to the upcoming audit to see
53 where we are at. Justin Campo is also working on a new purchasing policy. Councilor
54 Butler asked Councilor Paul if she has read any of the past audits. Councilor Paul stated
55 that Justin Campo sent her the last two and she read them. Councilor Butler asked Justin
56 Campo if the audit was already underway. Campo stated that the preliminary audit started
57 a few weeks ago. Councilor Butler suggested that when the auditors present the audit to
58 the Council is that it would be a good time to have set a question to ask. Since it's already
59 underway, we shouldn't ask questions now so the Council doesn't interfere.

60

61 Justin Campo stated that from 2003 on, the audit financial are available online on the
62 town's website.

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APPROVAL OF MINUTES

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66 Vice Chairman Joe Green stated that there is an amendment to the minutes. It states he
67 was on the phone when he was present at the meeting. Motion to approve the Town
68 Council minutes as amended from April 20th made by Councilor Dolan and second by
69 Councilor Butler. Chair votes 5-0-0 in roll call.

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LONDONDERRY TOWN COUNCIL MEETING MINUTES

BOARD APPOINTMENT/RE-APPOINTMENT

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73 Chairman Farrell stated that Dan Turcotte is looking to resign from the Traffic Safety
74 Committee. Motion to accept Dan Turcotte's resignation made by Councilor Butler and
75 second by Councilor Dolan. Chair votes 5-0-0 in roll call vote.

TOWN MANAGER REPORT

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79 Kevin Smith stated that things are pretty good from where we were last week. We should
80 be at 83.6% on the revenue side at this point in the year. Smith stated that we are at about
81 85.88% in revenue. We are a little ahead of the game. One of the biggest items was the
82 highway block grant item. We have also received all of our meal and room tax revenue.
83 Vehicle registration is up too. Smith also discussed how Town Hall is going to operate
84 going forward during COVID.

85
86 Kevin Smith went over the abatement of tax increase. Smith stated that the best way to go
87 forward after speaking with Attorney Ramsdell is to comply with our current authority
88 under the current statute. Send the tax bills out like we normally would that will be due
89 July 1st, but if people are making late payments, the interest will accrue on those payment
90 until the taxes are paid in full. At such time, they apply for an abatement on the interest,
91 and on the application itself there is a box to check off financial hardship and put in your
92 reason. From there the town can abate that interest after the taxes have been paid. That is
93 the current law. It prevents us from having to put a cap on how many days people have to
94 do it.

ADJOURNMENT

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98 Motion to adjourn made by Vice Chairman Green and seconded by Councilor Butler. Chair
99 votes 5-0-0 in roll call.

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102 Notes and Tapes by: Kirby Brown Date: 05/04/2020

103 Minutes Typed by: Kirby Brown Date: 05/08/2020

104 Approved by: Town Council Date: 05/18/2020