

Town of Benton
Select Board Meeting of February 5, 2018

Select Board Members: William R. Darcy, Chair; Regina Elliott and Paula Boutin

Also Present: Dwight Swauger, Treasurer; Laura Richardson, Chairman of the Trustees of Trust Accounts; Joe Boutin, road contractor; and Gil Richardson.

**These draft minutes of the Town of Benton Select Board are believed accurate and correct, but they are subject to additions, deletions and corrections by the Select Board at the next meeting when the Board votes its final approval of the minutes. These minutes are made available at this time to conform to the requirements of New Hampshire RSA 91-A:2.*

Chairman Darcy called the meeting to order at 6:33 PM.

Chairman Darcy moved approval of the January 22, 2018 meeting minutes, seconded by Member Boutin and approved.

The Board signed the Yield Tax Levy Warrant.

The firm of auditors, Plodzik & Sanderson, completed their field audit last Tuesday. They produced a “trial balance” which confirmed the figures of our Treasurer. They also submitted a list of preliminary recommendations for changes in financial practices. The auditors will also submit financial statements prior to the Town Meeting that can be included in the Annual Report. The complete audit report will not be submitted to the Board until the end of March.

The auditors pointed out the “inadequate and unorganized records” in Town Hall and recommended that we create more files in Town Hall to store those records and house fewer Town records at the homes of Town officials and on the personal computers of Town officials. There was a general discussion of solutions, including freeing up space in Town Hall by deaccessioning old school books, law books and government reports, removing some bookcases and buying more file cabinets. Also discussed was putting in the “cloud” digital records now contained on personal computers by using Dropbox, Google Drive, etc. Passwords and encryptions could protect sensitive files.

Another recommendation involved two of the trust accounts, the roads capital reserve account and the reevaluation trust fund, that did not have the Board as agents for expenditure of the funds. Chairman Darcy noted that only the Town Meeting could authorize withdrawal of those funds and he thought it should stay that way. To deal with the mid-year need for more road and bridge funds the Board was proposing a Warrant Article which would create an expendable fund

that the Board could draw upon, so we would not have to seek emergency approval from the NH Department of Revenue Administration to use our own undesignated fund balance to meet those needs. As to the Revaluation Trust Fund, that should be added to each of the 4 years leading up to Revaluation and drawn down in the year revaluation expenses are incurred to keep the budget and taxes stable. Other audit recommendations will be discussed upon receipt of the final report.

Chairman Darcy proposed adding \$500 each to the 2018 expenditure accounts for cemeteries and government buildings to take care of needed capital improvements, bringing the operating budget total, before Warrant Articles, to \$127,550. The other Board members agreed. Also noted was the receipt of a petitioned Warrant Article for the maintenance of the end of Long Pond Road with residences. The expenditure increases, and the proposed Warrant Article on Long Pond, require another noticed budget hearing, which will take place at 6:30 PM at Town Hall on February 19, before the regular Board meeting.

The proposed Warrant Articles discussed at the last meeting need some revision. There is statutorily prescribed language for transferring cemetery trustee duties to the Board of Selectmen, so we have to use that language.

As to the culvert which needs to be enlarged on Tunnel Stream Road, there are hazard mitigation funds available from the NH Department of Emergency Management, but the project cannot be undertaken until the funding is approved in order to be eligible, and it may take up to a year. So instead of proposing the entire capital cost of that project this year, the new Warrant Article proposes to include only the environmental permitting cost which will also include information on the proper sizing of the culvert which will help determine the estimated cost.

The Warrant Article withdrawing \$4,000 from the Fire Trust fund had previously predesignated the fund an "expendable" trust fund, but since both the auditors and Trustees of Trust Funds already consider it an expendable fund there is no need to add that language.

Chairman Darcy noted that Primex had reversed its position on a 5% premium increase because of an assumed salary increase and we will thus have the same rates as last year.

Treasurer Swauger reported that there was \$59,952.30 in the Operating account and \$400,130.54 in the Insured Cash Sweep account.

The meeting adjourned at 7:42 PM.