

**Hillsborough County Executive Committee  
Bouchard Building  
Goffstown, NH  
December 19, 2010 9:00 AM**

**Present:** Representatives: C. Seidel, J. Ulery, G. Barry, J. Belanger, B. Belvin, J. Cebrowski, R. Day, L. Gagne, P. Garrity, K. Gidge, D. Hinch, D. Hogan, W. Hutchinson, N. Kurk, S. Palmer, D. Robbins, S. Vaillancourt, M. Villeneuve. Also present: Commissioner Elect S. Ziehm, C. Kirby, J. O'Mara, M. Rusch, E. Casey, and G. Wenger.

Chairman Seidel called the meeting to order at 9:00 AM and requested Rep. Robbins to lead the pledge to the flag.

Chairman Seidel requested a moment of silence for Lance Corporal Geary.

Motion by Rep. Hutchinson, second by Rep. Hogan to confirm the election of the Executive Committee and the Officers. On a voice vote motion adopted.

Chairman Seidel requested that each member of the Executive Committee introduce themselves along with the Department Heads and Elected Officials.

Chairman Seidel stated that if any member would like items on the agenda please contact me and I will relay the message to Mrs. Castonguay, Delegation Coordinator. Mrs. Castonguay also coordinates our efforts to the Department Heads and Elected Officials, noting that this is a function that we will try to adhere to for county business.

**Minutes**

Motion by Rep. Hogan, second by Rep. Villeneuve to approve the November 17, 2010 Executive Committee minutes. On a voice vote motion adopted.

**Appropriation Control Report**

Chairman Seidel stated that the Appropriation Control Report is available each month and Mrs. Castonguay explained the purpose of the document along with Rep. Kurk and Rep. Vaillancourt. Noting this document is very useful during the budget process. Brief discussion ensued.

Rep. Robbins requested information on the County website, he noted that the Delegation portion of the website is under development and when will the information be available on the County Website.

Rep. Robbins asked the Chairman what the protocol is for speaking with Department Heads. Mrs. Castonguay stated that it is important that Representatives direct questions through the Delegation Office so she can keep the Chair aware of what is going on. After a brief discussion regarding getting information from the various department heads Mr. Wenger noted that he is open to questions from members of the Executive Committee, he also stated that he would inform the Delegation office when there are requests. Mr. Wenger stated that when he has a problem is when questions and tasks are asked outside of the usual approach that the Business Office does. He noted that he works for the Board of Commissioners and he gets direction from them. Chairman Seidel stated that he does not want to burden anyone and if it becomes too much please notify him. Mr. Wenger stated that the appropriate way to approach this issue is to have Executive Committee request what they would like in writing to the Board of Commissioners. Discussion ensued.

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**Transfers**

Motion by Rep. Kurk, second by Rep. Hinch, to approve Budget Transfer #2011-05 in the amount of \$6,500 from Contingency Grants to Business Office – Audit Expenses. Mr. Wenger explained the purpose of a Budget Transfer for the new individuals on the Executive Committee, noting that the County has a line item budget and if there is not enough money in a specific line the Department has to do a transfer. Mr. Wenger stated that the budget approved by the County Convention for FY 2011 does not include an appropriation for the Actuarial Services required to meet the requirements of GASB Statement 45 for the fiscal year ended June 30, 2010. The Board of Commissioners has obtained competitive bid prices for the required services and respectfully requests a transfer of the funds necessary to complete the project in an effort to bring the County's annual audit into compliance with the generally-accepting auditing practice applicable to the County and its obligations under NH RSA 28:3-a. Mr. Wenger stated that in FY2009 Hillsborough County was required to comply with the requirements of GASB 45. He explained that GASB 45 requires the County to account for the post retirement benefits other than the pensions for the County employees. He noted that the Board of Commissioners did request funds for this in the FY 10 budget and the FY 11 budget, however, the funding was not approved. Mr. Wenger went on to explain more about the actuarial services. Rep. Kurk asked what is wrong with having a red flag in the audit. Mr. Wenger stated the statute requires the audit must be done in compliance with NH RSA 28:3-a. In a response to a question by Rep. Kurk regarding taking this out of Contingency, he noted that the line has specific items in it, what in that line will not be used to make this money available. Mr. Wenger stated that there is \$300,000 placed in Contingency line for unanticipated Grant Expenses, and feels comfortable taking money from this line. Rep. Vaillancourt stated it is unfortunate that this item is coming up again for discussion it was talked about during the FY 2011 budget process and at that time the Subcommittee did not feel the money needed to be spent on this audit. Mr. Wenger received the FY 2009 audit and it had a red flag on the front page. The Board of Commissioners is trying to get this done before the FY 2010 audit is done. Rep. Hinch asked if this will be a re-occurring expense. Mr. Wenger stated this will be done every 3 years. Rep. Vaillancourt asked if this was a unanimous vote by Board of Commissioners. Mr. Wenger stated yes it was unanimous, this was the reason this transfer was brought forward to the Executive Committee today. This needs to be done in a timely fashion because of the County's bidding process. After a brief discussion Mr. Wenger stated that the audit is separate from the actuarial services and what the Board of Commissioners are trying to finish the actuarial and then pass it on to the auditors which they will put into the final records. Lengthy discussion continued.

Motion by Rep. Vaillancourt, seconded by Rep. Gagne to table the motion. In response to a question Chairman Seidel stated that it will take a simple majority to remove this from the table. Rep. Robbins asked if the bidder can be contacted and asked to extend bid a few days. Ms. Kirby answered that it is not appropriate and that bids have a date certain. On a show of hands motion to table adopted 14-2.

In response to a question regarding taking this motion off the table Rep. Kurk stated that the Executive Committee will need more information on this issue and what are the County's options regarding the actuarial study. Mr. Wenger suggested that the Executive Committee vote against the motion to approve the budget transfer due to close timelines.

**Old/New Business**

Chairman Seidel requested an update on the per diem and mileage for this session. Mrs. Castonguay stated that the per diem was decreased to \$20.00 per day during the Delegation/Organizational Meeting. Also, the mileage rate has been increased to \$.51 a mile in accordance with the IRS standard rates.

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Rep. Vaillancourt stated that there was a special subcommittee last year to study the investment of County funds noting there was a report issued , that was done last year, and he thinks the entire Executive Committee should have a copy. Rep. Vaillancourt proceeded to talk about the interest rates that the County has been receiving, noting that they have been extremely low. Rep. Vaillancourt stated that the County taxes will be coming in and does not feel the money should be left dormant. Rep. Vaillancourt made a suggestion that the new County Treasurer come to the next Executive Committee meeting along with a few bankers. Rep. Vaillancourt stated that according to his calculations if the County invests 0.1% instead of 2%, the County is loosing about half million dollars. Chairman Seidel asked Mr. Wenger if there was a problem having a discussion at the January meeting. Mr. Wenger stated that he will relay the message to the new Treasurer.

Chairman Seidel stated that the next meeting will be held on Friday January 28, 2011 at 9:00AM.

Rep. Kurk asked if we could possibly cut down on the Executive Committee meetings, there is no need to have an Executive Committee meeting just because. He noted that this is true during the late summer and the fall. Chairman Seidel stated that the Executive Committee will need to meet in January but maybe there doesn't have to be a meeting in February.

Motion by Rep. Vaillancourt, second by Rep. Cebrowski to adjourn. On a voice vote motion adopted.

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Rep. Gail Barry, Clerk  
Hillsborough County Executive Committee

Date \_\_\_\_\_

Approved on January 28, 2011