

MINUTES
Executive Committee

Rockingham Planning Commission
November 30, 2016
RPC Conference Room, Exeter NH

Committee Members Present: P. Wilson (Chairman); M. Turell (Treasurer); B. Kravitz (Vice Chair); J. Whitney (Secretary); G. Coppelman (Past Chair); R. McDermott, D. Marshall, K. Woolhouse, P. Merrill, T. Moore, R. Taintor, M. Traeger (Members at Large)

Staff Present: C. Sinnott (Executive Director); A. Pettengill (Business Manager)

Guest: Sheryl Stephens Burke, CPA, MST, Melanson Heath

Chairman Wilson convened the meeting at 6 p.m.

I. Minutes of October 26, 2016

Turell moved to approve the Minutes of October 26, 2016 as presented; McDermott seconded. SO VOTED. (2 abstentions)

II. FY 16 Draft Financial Audit presentation, Sheryl Stephens Burke, CPA, MST

Wilson introduced and welcomed Sheryl. She thanked Pettengill for her help in the audit process and for being very responsive to requests. She explained that there is no need for the Single Audit Report this year as the RPC did not meet the Unified Grant Guidelines federal funds threshold of \$750,000. She noted that of course, the agency should still continue to follow uniform guidance standards and procedures even though the federal single audit will not be prepared. She noted that page 2 states it is the auditing opinion of Melanson that the RPC financial statements are presented fairly and conform with generally accepted accounting principles (GAAP), and are considered clean and unmodified. She reviewed the two types of accounting methods, Government-wide and Fund Financial Statements reported in the audit. Government-wide is a full accrual basis as exhibited by the Statements of Net Position on pages 8 & 9 and includes long term capital assets and liabilities. This basis includes a recent change which began with the FY 2015 audit, which requires financials for entities enrolled in a State Pension Plan to show the net pension liabilities of the unfunded liability portion of the State pension plan, in this case, NH Retirement System. By documenting this unfunded liability it negatively affects the financial statements by \$421,000, changing the Net Position to a negative \$354,203. All states that follow GASB guidelines require that if you are part of a State pension system, any unfunded liability of a pension system must be documented. There are several planning commissions in NH that have not joined the NH Retirement System so they're financials would not include an unfunded pension liability.

She continued by describing the Fund basis accounting which is a short term perspective as seen in the Balance Sheet and Statement of Net Position on pages 10-12.

She further explained that a key number to focus on in government accounting is on page 12, the Fund Balance. In this case, and due to a decrease in revenues in FY 16, the fund balance is \$49,386.

Discussion and questions followed regarding pension liability. Sheryl also distributed a Governance Letter which is a required communication to the client stating any findings, fraud, problems, or independence issues. She noted none were found Turell moved to recommend approval of the FY 2016 Annual Financial Statement to the full Commission, as presented; Marshall seconded. SO VOTED.

III. Financial Report October 2016

Sinnott noted that October was a positive revenue month and represents 33% through the fiscal year and 33% spent in expenses also. There were no questions.

IV. Contract Approvals

- A. NHDES NH Coastal Program High Water Mark Display Project: Sinnott noted that this is funded by NOAA (Nat'l Oceanic and Atmospheric Administration) through the NH Dept of Environmental Services Coastal Program (refer to Attachment 3). It's a project to coordinate installation of high water markers in the towns of Seabrook, Hampton, Rye & Portsmouth as a form of public education about flooding events that have happened in the past and how they relate to sea level rise projections. FEMA will pay for the markers and CZP/NOAA pays for the time. This project requires a 60/40 match so towns will be submitting in-kind match and the RPC's role is to work with each town to determine the appropriate locations of the markers. Coppelman moved to authorize the Executive Director to enter into and receive funds from NHDES for the High Water Mark Display project; Kravitz seconded. SO VOTED.
- B. CART Special Services contract: Sinnott stated that a contract is in place with CART for administrative transit planning services while they try to hire a Director. Discussion followed on the pros and cons of taking a contract like this one as it may impede staff from spending UPWP hours. It was also discussed whether it might make sense for the RPC to hire a consultant to run the transit system or for the RPC staff to act as administrative support long term. Sinnott noted that a job notice has gone out for Falk's position and we've received many good resumes.

V. Raymond Membership Update

Sinnott stated that Raymond is officially a member of the RPC region. The executive order was issued on November 2nd which completed the process. Sinnott will be attending a planning board meeting on December 1st to discuss commissioner representation, project and assistance needs and dues. Our natural resources consultant Theresa Walker will be working with the Town on an agriculture ordinance. The Town has not decided if they would like to pay the full year's worth of dues (July-June) and use some services against it right away, or just pay a pro-rated dues

discounting the first 5 months of the year. Discussion followed on asking Raymond to host the February Commission meeting.

VI. Legislative Forum- Review

Kravitz noted that there was great attendance this year, between 70 & 80 attendees. She stated that the positive remarks included the format worked well, set up was good. She thanked Taintor for filling in at the last minute. Some negative comments were it was too lengthy, and that the preambles were too long. But overall mostly positive feedback. A discussion followed on the pros and cons of "presentation vs. talking". It was also suggested that the Committee consider holding it in January instead of November.

VII. Strategic Planning Next Steps

Sinnott stated that staff met with Marshall and Wilson and worked on the business plan idea for a worthy RPC service to market. Marshall stated he was very impressed with the amount of work the staff had completed before the meeting in anticipation. They basically had decided that MS4 was the most likely worthy new service to be provided and they mapped it out as such by answering the list of questions he provided earlier. It was decided that in late January the staff would start communication with the towns about the service and it would include detailed information about how the town can work with the RPC to receive an audit of their MS4 situation. Staff will also release brochures on all their current services soon.

Discussion followed about the release of a brochure of all the current services and how important that is, especially since we don't often pitch these things to local officials. Also the type of solution we are looking for, funding source needed, and how to implement it, what is the format of the deliverable, who's the customer, what will the pricing be, etc. Wilson also noted that Rowden and LaBranche seem very interested in being part of the marketing these services and invested in the process. He also suggested that learning new things creates new energy. Kravitz suggested that the website be used as one of the tools to market and communicate to the towns.

VIII. Other Business

- A. December MPO/Commission meeting: Dec 14th, Hampton Tuck Museum; TIP, Long Range Plan, Ten Year Plan, adopt audit;
- B. Bylaw Committee Update: In progress – includes better explanation of the MPO as it relates to the Commission;
- C. Project Updates: Coastal Risks & Hazards Commission has finished its work and its final report. Committee members applauded Sinnott's efforts and leadership.
- D. Other: No Executive Committee meeting in December – (Next meeting January 25th); no Commission meeting in January

Meeting adjourned at 8:15 p.m.

Respectfully submitted,

Annette Pettengill
Recording Secretary