

## REPORT OF THE FINANCE COMMITTEE

OCTOBER 4, 2023

A meeting of the Finance Committee was held on Wednesday, October 4, 2023, at 7:00 p.m. in the Aldermanic Chamber.

Mayor Jim Donchess, Chairman, presided.

Members of the Committee present: Mayor Jim Donchess  
Alderman Patricia Klee, Vice Chair  
Alderman Alex Comeau  
Alderman Tyler Gouveia  
Alderwoman-at-Large Gloria Timmons  
Alderman-at-Large Melbourne Moran, Jr.  
Alderman-at-Large Ben Clemons

Members not in Attendance:

Also in Attendance: Alderman Derek Thibeault  
Rose Evans, Comptroller  
John Griffin, CFO/Treasurer/Tax Collector  
Tim Cummings, Administrative Services Director  
Amy Girard, Purchasing Manager  
Amy DeRoche, OED Project Manager  
Dave Boucher, Wastewater Superintendent  
Bryan Conant, Park & Recreation Superintendent  
Mark Saunders, Deputy City Engineer  
Scott McIntire, Auditor, Marcum/Melanson  
Jennifer Zins, Assessing Department

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### PUBLIC COMMENT

#### Laurie Ortolano

Laurie Ortolano 41 Berkeley Street. Thank you to the Finance Committee for putting the comprehensive report on the agenda so we can have this discussion tonight. You know I'd like to make you aware that I know Mr. Mayor you were not happy with my comments at the Board meeting and claimed that I made a lot of factual errors but one of my comments was that this report was not available. It's not posted on the site and you disputed that and said of course it is. We wouldn't have had our AAA bond rating but in fact it is not and it's been a week since I've had a request into the City to get a copy of this report and it was just 15 minutes ago that I looked at the agenda and saw that this was on the agenda. I didn't realize it was on the agenda. Now the report wasn't online yet.

I'd like to know when this report was completed. It's very, very late this year. This is late and I would not have expected it to come out in October. I don't even know if we're still using the same audit firm that's been bought out Marcum now or not. There was way to really trace anything. So I would request that you refrain from the harsh remarks on the misinformation that I'm putting out there because I don't feel that I am. I think the City has an obligation to post these reports in the normal location where you typically post reports and it wasn't there. Again, I left a phone message with Mr. Griffin six days ago. I sent a Right-to-Know into the City and to the Mayor you know 6 - 7 days ago. Not enough time has lapsed to be the 5-day compliance but you're not supposed to wait 5 days if it's readily available and I didn't get it.

Just before coming over here to let you know, I received another response on a Right-to-Know where the City said hey we gave you that information, it's in the closing binder. Turns out it's all redacted in my binder and it was never given to me and I have to point that out to them. So I'm very happy that you're doing it tonight. I'd like to know when it was completed and what the delay was in not having this be available. How did we get our AAA bond rating when we didn't have our FY22 report done? What were the stipulations used in that report? Was it 2021 data? Thank you.

#### Mayor Donchess

I'm not going to bother to point out the inaccuracies there but why don't we just move on.

### PRESENTATION/DISCUSSION

- FY2022 Annual Comprehensive Financial Report (ACFR)

Mayor Donchess

Could CFO Griffin and the auditor please come forward to give your report?

John Griffin, CFO/Treasurer/Tax Collector

Thank you Mr. Mayor and members of the Finance Committee. John Griffin here CFO/Treasurer/Tax Collector. To my right is Comptroller Rose Evans and to my left is the partner of Marcum, formally Melanson, Scott McIntire. Just a couple of remarks. Mr. McIntire and Miss Evans have been working on this document for quite some time. There was some complications that Mr. McIntire will speak to.

Laurie Ortolano

Excuse me. Can you speak up because we can't hear you?

John Griffin, CFO/Treasurer/Tax Collector

Sure. I'm not going to repeat that but I will say that most of the questions that were raised will be answered. Personally I'm glad that this is once again an unmodified opinion which means that it's a good thing.

With regard to the bond ratings, they look at past performance. They look at what we're doing. We're very comfortable with them. They're comfortable with us. Without further ado Mr. Mayor and members, I would turn it over to Mr. McIntire. Thank you.

Scott McIntire, Auditor, Marcum/Melanson

Good evening Mr. Mayor and members of the Committee. Thank you very much. As the CFO indicated, my name is Scott McIntire. I am a partner with Marcum formerly Melanson. We (inaudible) Melanson joined forces with Marcum in January of this year. The purpose of that is that young students aren't going into accounting anymore and we were finding it necessary to avail ourselves of additional resources so we merged with a much larger firm so that we can continue to provide auditing services and, you know, other related services to cities and towns throughout New England and that's what we're continuing to do.

Mayor Donchess

May I interrupt for just a moment? So I believe I recognize you from previous years but how many years have you personally been involved in the City's audit?

Scott McIntire, Auditor, Marcum/Melanson

Well I was the partner in charge for I'm going to say close to 20 years and then my partner Ed Boyd took over for probably a period of about 5 or 6 years. Just with the conclusion of this audit, the '22 audit, Ed has been tied up with some personal issues so I've sort of stepped in, in his shoes at the conclusion of this process.

Mayor Donchess

So your firm for 25 years or so?

Scott McIntire, Auditor, Marcum/Melanson

Yes.

Mayor Donchess

Okay. Thank you. Proceed.

Scott McIntire, Auditor, Marcum/Melanson

And thank you again for the invite to come in and go over this report. You know I certainly recognize that it's October of '23 and we're talking about a June 30, 2022 annual comprehensive financial report. A couple of things that lead to that

were the predominant thing was the implementation of a new accounting standard that the City of Nashua I will say struggled with as most governments in the State of New Hampshire and throughout New England and the country did. It was a statement called GASBY or the Governmental Accounting Standards Board Statement Number 87. It dealt with leases and quite honestly, I view it as a sleeper standard. It was honestly about 50 paragraphs long but it was a very comprehensive process for cities and towns to go through and compile all of their leases. I'm not really talking about copier leases and things like that because that is pretty standard stuff but more along the lines of cellphone towers and things like that, that previously weren't required to be put into your annual comprehensive financial report now all of a sudden they were. So files had to be gone through from many, many years ago at the inception of those leases in order to get the accounting right.

We obtained that information in the very first part of August. We concluded our audit work shortly thereafter. I freely admit that over the last several weeks, we the firm Marcum were in the process of pulling this document together from many different sources. None of the numbers are going to change but it is not perfect yet meaning there are some serious font issues. If you were to look on page 25 and 31, you would see some things that, again, the numbers aren't going to change but the font needs some perfection. It needs some time and attention. I appreciate the opportunity to come in here tonight with this document. Again, we don't expect any of these numbers to change. When you get the final product, it will just look a lot more professional than this does right now.

If I could ask you to turn your attention - I'm going to try to limit the page numbers that we go to tonight but it really is important that we start on page 16. As I think the CFO indicated, page 16 is the start of what we call "our independent auditors report". Everything else other than pages 16, 17 and 18 in this document belongs to the City of Nashua. Those 3 pages that I reference, they are what belongs to our firm and it's our independent auditors report. If you're an astute reader and you may notice if you've looked at this opinion in the past, it looks different but it really says nothing different. As the CFO indicated is a clean or unmodified opinion. In prior years, it used to start by telling you the reader what we did and then concluded with our opinion that said in our opinion your financial statements are materially fairly presented in accordance with GASBY. Well auditing standards changed and as result this report changed. Now it starts with our opinion and says that in our opinion, your financial statements are materially fairly presented and then towards the bottom, it tells you the standards that we followed to reach the conclusion that we did. Again, it may look different and it does look different but the result is still the same - a clean or unmodified opinion which indicates that we believe that based on the audit work we've done your financial statements in accordance with Generally Accepted Accounting Principles.

Following that on page 20 through 32 is Management's Discussion and Analysis. It's a great resource to go back to at a later point in time to understand why certain key account balances have changed.

That takes us to page 33. I'm going to get to a general balance fund balance sheet in a minute but I think as we've learned over time in addressing Boards of Aldermen and committees like this that it's necessary to talk about your long-term perspective balance sheet. Only going to say a couple of words here before I get into the long-term perspective. I'll remind everybody that there are essentially two sets of financial statements in here - both a long-term perspective and a short-term perspective. That doesn't mean the City has two sets of books. I learned to say that a long time ago. You have one set of books. Some of them are presented on the long-term basis and some are presented on the short-term or what is known as the modified or what is known as the modified or full basis.

So on page 33, this again is your long-term balance sheet. Technically it's called the "Statement of Net Position". I just want to focus for a quick minute in that first column of numbers titled your "Governmental Activities" and if you look a couple of inches up from the bottom, you see a number of liabilities there. In particular, it's your net and total OPEB liability, and it's your net pension liability with the State of New Hampshire Retirement System, and it's the net pension liability with the Board of Public Works. We just don't think that any audit communication like this is complete unless these key account balances are at least brought up. We understand that these liabilities are on a funding schedule meaning the present format with the State of New Hampshire contributory retirement system is that in 17 years, the system is expected to be fully funded.

That 17 years to be fully funded does proceed the results of operation. Their invested returns is what I mean to say through calendar '22 so that could change but right now while these liabilities are significant, it's to put them in perspective. It's important for the reader to understand that there is a funding schedule and right now the present funding schedule would have this liability amortized down to zero in about 17 years if you keep doing what you're doing. So I just wanted to add that perspective but again, it's important that readers understand that these liabilities exist not just here in the City of Nashua every city and town in the State of New Hampshire and basically across the country have both a pension liability and a net OPEB. OPEB standing for Other Post Employment Benefits. There are some that have pension assets but the vast majority of communities do have pension liabilities. I'll take questions at the end if you want me to get into how these liabilities have changed from the prior year. I'm more than happy to get into that and I can explain the rationale why they may have changed.

But I would like to turn over to page 36 for a minute. This is a much more familiar looking balance sheet to most readers of a governmental set of financial statements. It's referred to as your "Governmental Funds Balance Sheet as of June 30, 2022". The focus is on the first column of numbers. You do have a debt service fund which is considered major, then you have your non-major governmental funds which is essentially all of your other funds that don't meet the technical definition of a major fund. But the focus for almost all readers is in that first column of numbers and it's in the bottom third of that first column of numbers and your total fund balances. You have a total fund balance as of June 30, 2022 of \$89.7 - almost \$89.8 million. That's increased by about almost \$20 million over the prior year. As is pointed out in your management's discussion and analysis, much of that increase results from the use of ARPA (American Rescue Plan) dollars during Fiscal Year '22.

Perhaps even more important than the total fund balance if there's one number in this entire document that is going to get the most attention it's going to be the number above that. So it's the third number up from the bottom in that first column of numbers on page 36 and it's your unassigned fund balance with a June 30, 2022 account balance of just under \$33 million - \$32.996 million. That's important because a rating agency is going to look at that as sort of they'll look at that as working capital, look at that number as a percentage of your operating budget. So what do you have in essentially a savings account that isn't otherwise committed or assigned and that \$33 million is increased over the prior year. So it's always nice when that number goes up. A year ago it was about \$31.7 million. It went up to almost \$33 million so about a \$1.3 million increase in that number. Just as importantly as the increase, the resulting \$33 million in that account balance represents about 11% of Fiscal Year '22 general fund expenditures. I believe the City's policy is to maintain a minimum 10% and certainly credit rating agencies like to see governments with in excess of 10% of their operating budget in this key account called the "Unassigned Fund Balance".

That's really the highlight of the general fund. The other page that draws the most attention other than the unassigned fund balance goes all the way over to page 40 - just a couple pages forward. This is not the generally accepted accounting principles version of your statement of revenues and expenditures but this what is referred to as your budget versus actual comparative schedule. Clearly as the headings indicate, those first two columns of numbers are first the original and the final budget. The third column of numbers going left to right is the actual amount and the numbers that most people like to see are in that final column on the right on page 40. As you go from the top down about half way down, you see total revenues came in in excess of the anticipated amount in the budget of just under \$6.5 million. A year ago that was \$5.8 million so the revenues continue to come in excess of budget. But I would want to point out that it's only about 2%. So it's not as if they're coming in at 10% above budget. It's just about 2% above what was expected.

Another third of way down the page, you have your total expenditures, and you have your general government police, and then you have your total expenditures. There's about \$1.5 million in unspent and unencumbered budgetary appropriations that sort of go unspent and returned and dropped back into your unassigned fund balance. So actually page 40 is extremely similar to the prior year. If you look in the bottom right-hand corner of page 40, the \$8.2 million there which is essentially the combination of the favorable revenue amounts and the favorable expenditure amounts 8.2, that 8.2 number is almost consistent with the prior year. It was a little bit higher in the prior year but super, super consistent and that certainly speaks to consistent budgetary performance is one of the things the credit rating agencies look at in terms of judging governments ability to repay their debts so.

There are a number of - obviously this document is well in excess of 200 pages. There's some pages on your enterprise funds, component units, a wealth of foot notes that describe the debt position of the City, as well as goes into all of the various actuarial assumptions that go into the net pension liability, and that OPEB liability. I will stop there in going through the detail. I want to go back and I meant to talk about this before we get into some of the numbers after I talk about the reasons why we were a little but later than we were in prior years. I think it's very important for me to communicate with this group that you know when we came in it was GASBY 87 and then the problems my firm's had getting this report to look professionally but when we came in here to do the audit, we found the books and records to be in good working order. Key cash accounts and other key accounts were reconciled on a regular and timely basis. As a result of that, we did not need to propose any significant audit adjustments as a result of our work. That's really a required communication as well as some required to communicate to you the fact that we did not identify any significant deficiencies or material weaknesses. Those are defined here in your Annual Comprehensive Financial Report. So with that, I will turn it back to the Mayor and try to any answer any questions that the Committee may have.

Mayor Donchess

All right. Questions or comments? Alderman Thibeault.

Alderman Thibeault

Thank you, Mr. Mayor. So I just want to make sure that the public hears this very, very clear. So us getting this today has nothing to do with the City doing anything sketchy, or shady, or trying to delay this report in any way. Is that correct?

Scott McIntire, Auditor, Marcum/Melanson

I would say that that is correct. The lion's share of it was the implementation of GASBY 87 and yes myself and my firm have had a challenge for the last couple of weeks getting this document to look as professional as you would expect it to look.

Alderman Thibeault

Great. Thank you.

Mayor Donchess

Anyone else? All right. Well thank you very much and we appreciate your work year after year.

Scott McIntire, Auditor, Marcum/Melanson

Thank you Mr. Mayor. Thank you members of the Committee.

#### COMMUNICATIONS

From: Amy Girard, Purchasing Manager

Re: Contract for CAMA Software Implementation in the amount of \$148,000 funded from 81342 Computer Software & Hardware/Capital Projects

**MOTION BY ALDERMAN COMEAU TO APPROVE, PLACE ON FILE, AND AWARD A MULTI-YEAR CONTRACT FOR CAMA SOFTWARE IMPLEMENTATION FOR ASSESSING CONSULTING SERVICES WITH VISION GOVERNMENT SOLUTIONS IN THE AMOUNT OF \$148,000 OR APPROXIMATELY \$50,000 ANNUALLY. FUNDING WILL BE THROUGH DEPARTMENT: 132 ASSESSING; FUND: 81342 COMPUTER SOFTWARE & HARDWARE/CAPITAL PROJECTS**

#### ON THE QUESTION

Jennifer Zins, Assessing Manager

Mayor, Board good evening. My name is Jennifer Zins. I'm the Assessing Department Manager and I come to you with this contract for CAMA implementation for the Assessing Department is for Vision Government Solutions and it goes hand in hand with the consulting as well. It is a one-time fee of \$148,000 but it's over a multi-year three payments.

Mayor Donchess

Anyone?

#### **MOTION CARRIED**

Jennifer Zins, Assessing Manager

Thank you.

Mayor Donchess

Thank you.

From: Amy Girard, Purchasing Manager

Re: Contract for Professional Services in the amount of \$106,500 funded from 53107 Architect & Engineering Services/General Fund

**MOTION BY ALDERMAN COMEAU TO APPROVE, PLACE ON FILE, AND AWARD A CONTRACT FOR PROFESSIONAL SERVICES RELATED TO THE NASHUA DOWNTOWN RIVERFRONT IMPLEMENTATION**

**PROJECT FOR THE STRUCTURAL DESIGN OF THE SUBSTATION SCREENING STRUCTURE AND PERFORMANCE PAVILION OF THE RIVERFRONT PROJECT WITH THORNTON TOMASETTI IN THE AMOUNT OF \$106,500. FUNDING WILL BE THROUGH DEPARTMENT: 183 ECONOMIC DEVELOPMENT; FUND: 53107 ARCHITECT & ENGINEERING SERVICES/GENERAL FUND**

ON THE QUESTION

Mayor Donchess

Miss DeRoche.

Amy DeRoche, Economic Development Project Manager

Thorton Tomasetti will be added to our group for the Riverfront Project. They will be taking on the structural engineering for the performance pavilion and Renaissance Park and they will be handling the structural engineering for the substation screening around the Eversource substation.

Mayor Donchess

Anyone?

**MOTION CARRIED**

From: Amy Girard, Purchasing Manager

Re: Construction Services in the amount of \$6,181,612.50 funded from 54210 Construction Services/SRF Loan

**MOTION BY ALDERMAN COMEAU TO APPROVE, PLACE ON FILE, AND AWARD A CONTRACT FOR CONSTRUCTION OF THE DRY WELL UPGRADE PROJECT WITH NORTHEAST EARTH MECHANICS, LLC, OF PITTSFIELD, NH, IN AN AMOUNT NOT TO EXCEED \$6,181,612.50. FUNDING WILL BE THROUGH DEPARTMENT: 169 WASTEWATER; FUND: 54210 CONSTRUCTION SERVICES/SRF LOAN**

ON THE QUESTION

Mayor Donchess

And Mr. Boucher is here?

Dave Boucher, Wastewater Superintendent

Yes, good evening. Dave Boucher, Wastewater Superintendent. This is for the drywall upgrade project which entails the replacement of sewer piping and valves at the wastewater facility. These pipes reside in our main building. We had preliminary pipe testing done as well as investigations in our valves at the wastewater facility. They're showing signs of corrosion. They're due for replacement. They were constructed in 1972. The pipe sizing ranges between 36 inch and 42 inch. These pipes take 50 million gallons up to 50 million gallons of sewage from the City and carry it up two stories up the ground level. So as this piping needs to be replaced, the 36-inch pipe will be replaced. The 42-inch pipe which is buried is going to be relined. Also part of this project is bypassing this building so a piping has to be constructed to bypass all this flow up to 50 million gallons around the building and into our tanks for treatment while this project is going on.

We put this out to bid as was mentioned and Northeast Mechanics was the low bid. I know we had a review of qualifications, check references, and they were recommended to be awarded the contract. I'll be happy to take any questions.

Mayor Donchess

Questions from anyone?

**MOTION CARRIED**

From: Amy Girard, Purchasing Manager

Re: Construction phase services in the amount of \$601,000 funded from 53107 Architect & Engineering Services/SRF Loan

**MOTION BY ALDERMAN COMEAU TO APPROVE, PLACE ON FILE, AND AWARD A CONTRACT FOR CONSTRUCTION ADMINISTRATION SERVICES FOR THE DRYWELL UPGRADES PROJECT WITH WRIGHT-PIERCE OF THOMPSON, ME, IN AN AMOUNT NOT TO EXCEED \$601,000. FUNDING WILL BE THROUGH DEPARTMENT: 169 WASTEWATER; FUND: 53107 ARCHITECT & ENGINEERING SERVICES/SRF LOAN**

ON THE QUESTION

Mayor Donchess

Mr. Boucher?

Dave Boucher, Wastewater Superintendent

Dave Boucher, Wastewater Superintendent. Wright-Pierce has been the engineer working with us. They were with us during the preliminary design of this project through the investigation of the pipe quality. This is for the oversight during the construction which is estimated to last at least for the year. So they've been fully involved. We work well with them and we'd like to use them to do the construction oversight during this process. I'd be happy to answer any questions on that.

Mayor Donchess

Any questions?

**MOTION CARRIED**

From: Amy Girard, Purchasing Manager

Re: Contract for the Lime Silo removal in the amount of \$65,000 funded from 81700 Infrastructure Improvements/Wastewater Fund

**MOTION BY ALDERMAN COMEAU TO APPROVE, PLACE ON FILE, AND AWARD A CONTRACT FOR THE LIME SILO REMOVAL PROJECT WITH R. H. WHITE CONSTRUCTION CO., INC., IN THE AMOUNT OF \$65,000. FUNDING WILL BE THROUGH DEPARTMENT: 169 WASTEWATER; FUND: 81700 INFRASTRUCTURE IMPROVEMENTS/WASTEWATER FUND**

ON THE QUESTION

Mayor Donchess

Mr. Boucher?

Dave Boucher, Wastewater Superintendent

Thank you, Mayor. Dave Boucher, Wastewater Superintendent. So this is an old piece of technology at the wastewater facility. It's a lime silo. Its 31 feet high, 12 feet across. It sits on concrete pedestals and it's kind of really close to our main building. It's seen a lot of age over the year. It hasn't been used since the 70s and 80s. There's some degradation to the tank and to the concrete pillars that hold it up. We'd like to remove this before it does fall and damage anything but also once removed, we can use this piece of property for future real estate for future processes to be built on. We did put it out to bid sent it out to several contractors. RH White fortunately was the only contractor that bid but we think their price is reasonable based on some estimates that we had. We'd like to use them to remove this lime silo. I'd be happy to answer any questions.

Mayor Donchess

Anyone?

**MOTION CARRIED**

Dave Boucher, Wastewater Superintendent

Thank you.

Mayor Donchess

Thank you Mr. Boucher.

From: Amy Girard, Purchasing Manager

Re: Purchase of a tractor in the amount of \$132,554 funded from 81500 Vehicles/CERF

**MOTION BY ALDERMAN COMEAU TO APPROVE THE PURCHASE OF A 2023 MASSEY FERGUSON MF6713 TRACTOR FROM BIG BOY TOYS, LLC, IN THE AMOUNT OF \$132,554. FUNDING WILL BE THROUGH DEPARTMENT: 177 PARKS & RECREATION; FUND: 81500 VEHICLES/CERF**

ON THE QUESTION

Mayor Donchess

Mr. Conant?

Bryan Conant, Parks and Recreation Superintendent

Good evening everyone. Bryan Conant, Superintendent of Parks and Recreation. This is a scheduled vehicle replacement for vehicle ID 551. This tractor is heavily used for roadside mowing and hazardous tree removal along the roadways. We can also utilize this to rototill the garden at Greeley Park, do some cultural practices throughout our parks, and use it for fall leaf cleanups. We are trading in 541 so you can see that in here as well. I'd be happy to answer any questions if there are any.

Mayor Donchess

Anyone?

**MOTION CARRIED**

From: Amy Girard, Purchasing Manager

Re: Purchase of a front-end loader in the amount of \$111,815.89 funded from 81500 Vehicles/CERF

**MOTION BY ALDERMAN COMEAU TO APPROVE THE PURCHASE OF A 2023 TORO OUTCROSS 9060 FRONT-END LOADER FROM TURF PRODUCTS CORPORATION IN THE AMOUNT OF \$111,815.89. FUNDING WILL BE THROUGH DEPARTMENT: 177 PARKS & RECREATION; FUND: 81500 VEHICLES/CERF**

ON THE QUESTION

Bryan Conant, Superintendent of Parks and Recreation

Hello. Bryan Conant, Superintendent of Parks and Recreation. This is a scheduled vehicle replacement for 547. This is a Wacker, an articulating front end loader that we currently use at Holman Stadium. The staff uses it to move around different pieces of equipment throughout the stadium during the baseball season as well as different materials, loam, warning track material. What I'd like to replace it with is a 2023 Toro Outcross. The Outcross is a far more versatile machine than the Wacker is. It still performs the loader functions that the Wacker does but it allows us to have the PTO air fire on the back of this machine and just gives us a lot more capabilities. I'd be happy to answer any questions if there are any.

Mayor Donchess

Questions, comments?

**MOTION CARRIED**

From: Amy Girard, Purchasing Manager

Re: Purchase of an Aerator in the amount of \$59,502.05 funded from 81500 Vehicles/CERF



**MOTION BY ALDERMAN COMEAU TO APPROVE THE PURCHASE OF A 2023 TORO PRO-CORE 1298 AERATOR WITH TURF PRODUCTS CORPORATION IN THE AMOUNT OF \$59,502.05. FUNDING WILL BE THROUGH DEPARTMENT: 177 PARKS & RECREATION; FUND: 81500 VEHICLES/CERF**

ON THE QUESTION

Bryan Conant, Superintendent of Parks and Recreation

Good evening everyone. Bryan Conant, Superintendent Parks and Recreation. This is an air fire that's going to be used to alleviate soil compaction which is just going to enhance the conditions of our athletic fields tremendously. We currently don't have a PTO driven air fire and this is just really going to dramatically enhance our athletic fields. I'd be happy to answer any questions if there are any.

Mayor Donchess

Anyone?

**MOTION CARRIED**

From: Amy Girard, Purchasing Manager

Re: Contract for Portable Toilet Rentals in the amount of \$117,592 funded from 54821 Equipment Rental/General Fund and Trusts

**MOTION BY ALDERMAN COMEAU TO APPROVE, PLACE ON FILE, AND AWARD A CONTRACT FOR PORTABLE TOILET RENTALS WITH UNITED SITE SERVICES FOR A TWO-YEAR TERM IN THE AMOUNT OF \$117,592 (\$58,796 ANNUALLY). FUNDING WILL BE THROUGH DEPARTMENT: 177 PARKS & RECREATION; FUND: 54821 EQUIPMENT RENTAL/GENERAL FUND \$52,812 ANNUALLY AND FUND 54281 EQUIPMENT RENTAL/TRUSTS \$5,984 ANNUALLY**

ON THE QUESTION

Bryan Conant, Superintendent of Parks and Recreation

Good evening. Bryan Conant, Superintendent of Parks and Recreation. This is a contract to provide portable restrooms throughout our parks. This did go out to bid. We received one bid. It's a rate of about \$187 a unit per month and \$237 per month for an ADA unit. These units are cleaned three times a week and the majority of the them are out between mid-April through early November with six units staying out year-round. I'd be happy to answer any questions if there are any.

**MOTION CARRIED**

From: Amy Girard, Purchasing Manager

Re: Emergency PO Request – Continental Paving, Inc.

***There being no objection, Chairman Donchess accepted the communication and placed it on file.***

UNFINISHED BUSINESS - None

TABLED IN COMMITTEE - None

NEW BUSINESS – RESOLUTIONS - None

NEW BUSINESS – ORDINANCES – None

RECORD OF EXPENDITURES

They didn't get us any Record of Expenditures this time. So we don't really have anything to act on.

GENERAL DISCUSSION - None

PUBLIC COMMENT

Laurie Ortolano

Laurie Ortolano, 41 Berkeley Street. You know I don't think I came here with any implications at the last meeting or at this meeting to say that we don't audit. I listened very carefully to your public comments after the meeting last week and you said any assertions, allegations, or implications that we don't audit the books is totally incorrect and I was giving false facts. I never made those assertions. I made it clear that FY21 was on the website as they all are but FY22 was not and it was very late and I did not have any reason why. I think you would do yourself a huge favor all of you sitting here in this City, the elected people as well as you, Mr. Mayor as an elected individual, to just make things transparent. When a citizen asks where is it? Don't put us through a Right-to-Know and don't not answer us. What is the big deal in just responding? I had a friend send me a request they made they watch the meeting and they wrote a letter. I don't know if it was to you or Mr. Griffin asking for where the audit was because of your comments. They said to me you know when you go on the website, there's no phone number to call the Finance Office. All the other offices have a phone number. That's true. Three years ago I requested that the phone number be put up for Finance. There is no phone number. When you tell citizens you can talk to John Griffin go to him, he's available, he'll tell you everything that's going on, he's not available. There's no contact person for him. I happen to have his number in my cell phone from Kim Kleiner.

So, you know, let's just be more transparent. If this GASBY 87 was really the bulk of the problem, I know in Manchester they had to go through the same thing and their audit was posted by April 1<sup>st</sup>. Why not tell us that that was the problem. For all these months, why not say it but instead we hid it. I would like to have heard somebody asked the audit firm about the \$7.1 million - the Art Center records. Is the Art Center part of that audit and is the Art Center treated as a public private partnership such that it's not part of the audit? How do we know how that is handled in the audit book? You know that's certainly been a public question that I had passed on and yet nobody allowed it to be asked, nobody asked about the \$7.1 million, and I certainly can't ask because he's gone. So I don't know if that was part of the 2022. I don't think it should be. It didn't make the books until 2023...

Alderman Comeau

30 seconds.

Laurie Ortolano

...but I would like to know that. So I think a lot of the issues that you have with citizens who want more transparency is that you should just open up the records so that they are transparent and not make it such a war. Like I said, I just came here and opened an email response from the Legal office saying the closing binder we gave you had the information you wanted. No, it was redacted in black. It was not there for me and I had to ask for it. Public information that should not have been redacted.

Alderman Comeau

Time.

Laurie Ortolano

Thank you.

Mayor Donchess

All right. Well nothing is being hidden. There was nothing hidden. What I was reacting to at the last meeting was of course the most serious allegation that obviously was left out. "That is a case of financial fraud". Now where I come from the term "fraud" is a very serious allegation. So I deny fraud. I denied it then. I deny it now. There is no basis whatsoever to have alleged fraud.

REMARKS BY THE ALDERMENAlderman Klee

Once again, comments made and comments left.

First to correct the record, finance numbers are there. If you look at their page, perhaps it's not under Mr. Griffin's face, but you'll see more information when you click on that and go to the bottom. There's a whole staff directory you can pull up and every number from Financial Services, to Accounts Payable, to Financial Accounting Reporting, to Nashua

Wastewater, to Property Taxes, to Tax Collections, Wastewater, to Traffic Violations, to Treasurer, to Wastewater billing are there as well as every other department in section. So there is a staff directory right online on the City's webpage. So once again, it was a misstatement. Probably did not look a little as hard as she wanted. She wanted a particular location and it wasn't there. We might be able to correct that but we do have a staff directory with everything there and you can access it from that page.

I would assume any documents that are redacted are redacted for a reason but I will leave it that way. While there was no apology just more accusations, I think an apology is due to you Mr. Mayor. So thank you.

Mayor Donchess

Alderman Thibeault.

Alderman Thibeault

Thank you, Mr. Mayor. I mean the comments that are being made are myths and they're like Greek myths. They're not true. They're just not true. Here's the audit. They explain why the audit was late. If there was financial fraud, then the audits going - it's being done by an outside party. It's not being done by our own staff. People who believe that is true are on the wrong side of history. It's just not accurate and I'm sorry. If you believe it, it's wrong. We would be in a heck of a lot of trouble if this City was committing any kind of fraud and it would be found out. You can go over every document, every document possible. You know something on Donna's desk, something out there on the web that you can't find, you're not going to find it so keep searching. I'm sorry, it's not there. You can ask for all of our emails, everything, keep asking.

Mayor Donchess

Any other remarks by Aldermen? Alderman Moran.

Alderman Moran

Thank you, Mr. Mayor. I just wanted to bring up for members of public who might not know that I did notice that you and CFO Griffin were dismissed from a federal lawsuit brought by a member of the public. That's great for you, of course, but more so for CFO Griffin who was not an elected official and just doing his job here trying to keep us financially stable and with AAA bond ratings. I think that that was an unnecessary burden that he had to go through. Reading through, the decision was very long decision. I think it was summary judgment. It kind of showed that the claims were without merit for the lack of a better word. Members of the public should understand that the suits a lot of people have been dismissed from them because those people's claims against them are without merit. Just paraphrasing what the judge in that case has said.

Secondly, members of the public should know look at the attorney who's representing this member of the public. This is someone who's represented a member of the cocaine boys, a drug trafficker who's selling cocaine to kids, and Xanax in Lowell, and come up here to New Hampshire and trying to distribute as well. So you have to be mindful of what type of attorney is taking this type of case to waste tax dollars of the hardworking people of the City. So just be mindful. That's a fact. It's a public record and people can look for it. If you want to know where I found it, you just go down to the courthouse and Google cocaine boys, or find out who it is, and you'll get the access and who's representing who.

Mayor Donchess

Thank you. So just so that it's clear, this was a lawsuit which still exists against the City and some other people but has been many claims have been dismissed in which the plaintiff is seeking \$2 million from the taxpayers of Nashua. So yes Mr. Griffin and I were dismissed. The case against the two police officers was eight of the ten counts were dismissed before they even start the case. So yeah, there are a lot of claims that lack merit and it is costing the City a lot of money to get all these things dismissed. Of course given that \$2 million is being sought, we have no choice but to defend.

Yes, Alderman Klee.

Alderman Klee

Mr. Chairman thank you for letting me have a second bite at this apple. I'm very cautious about my words here because we know that this person will go back, read, and we'll be barraged by comments. I want the public to know that many of these comments are politically intended to harm you, to harm other officials that are running. This is the first time that I

remember that we had a unanimous vote on the budget. All members that were here voted for this budget yet the budget is being attacked. A lot of the members here are running for political office and I pray that this does not hurt them. It was a good budget.

The person who is speaking out the loudest was one of the first people to make a contribution to your opponent Mr. Mayor and I think the public should also know that and that is public record that anybody can look it up. It's not something that I know in secret and so on. So I think every bit of information that comes out from these people should be taken with that grain of salt meaning that it is a political intent not just to help the public understand so thank you Mr. Mayor.

Mayor Donchess

Any other comments?

ADJOURNMENT

**MOTION BY ALDERMAN KLEE TO ADJOURN  
MOTION CARRIED**

The Finance Committee meeting was adjourned at 7:44 p.m.

Alderman Alex Comeau  
Committee Clerk