

**Enfield Board of Selectmen
Enfield, New Hampshire**

**Budget Review Session
MINUTES of September 5, 2005**

Attending: Dominic Albanese, Chairman; Nancy Scovner; Curtis Payne

Others: Lee Carrier, Chairman, Enfield Budget Committee

Albanese called the meeting to order at 9:00am.

1) 2005 Budget Review.

The July 31, 2005 budget worksheets were reviewed in depth. As of 7/31/2005 41.6% of the budget is left to be spent.

Overall the budget is in good shape, but there are a few areas that need more review. The Board will ask Town Manager Whittaker to look into the following issues:

-->01-4130-630 Executive Office/Repairs & Service Contracts. Is \$1,167 over budget (-53.07%). Is this because of the phone system problems? If so, can that money be taken from the Technology Fund? If not, what is the overage?

-->01-4150-141 Overtime-Budget Committee. Has \$41.38 left (8.28%). Budget Committee Chairman Carrier will consider how best to handle taking minutes and providing support to the Budget Committee for the upcoming fall. He will report back to the BOS.

-->01-4150-143 Overtime-Assessing. Is \$422.33 over budget (-84.47%). The Board will ask Mrs. Whittaker to predict if any additional overtime will be required between now and 12/31/2005. Until this is resolved the Board directs Mrs. Whittaker to not allow any more overtime in the assessing department.

-->01-4150-143 Tax Mapping. Is \$3,054.00 over budget (-152.70%). The Board will ask Mrs. Whittaker what caused this overage and we will ask her to project if any more dollars need to be spent on this line item between now and 12/31/2005. Finally, should any of this expense be applied to 01-4909-313 Improvements -other Tax Mapping (Capital Outlay)?

-->01-4155-250 Workers' Compensation Ins. Is over budget \$4,474.44 (-14.56%). Why is this line over budget? Will we need to pay anything else out of this line item before 12/31/2005? Also, please advise the Board if we are expecting an increase in rates next year because of this year's experience.

-->01-4194-420 Community Building Maintenance. Is over budget \$7,563.05 (-378.15%). Please provide the Board with a detail of these expenses. We specifically want to know if any expense from this line item has been reimbursed by the Lions Club or if any of these expenses should be charged against the capital project for the Community Building as approved at last year's Town Meeting.

-->01-4194-433 Police Facility. Is over budget \$5,374.03 (-537.40%). Please provide the Board with a detail of these expenses.

-->01-4196-522 Property Liability Insurance. Has \$4,703.69 (8.87%) left in the line item. Will we need to pay anything else out of this line item before 12/31/2005?

-->01-4210-115 Police Contracted Services. Is over budget \$3,700. (-14.92%). Why is this line over budget? Will we need to pay anything else out of this line item before 12/31/2005?

-->Ambulance Budget - previously discussed by BOS and TM

-->Fire Department - Are bills being submitted on time? Someone may call David Crate to discuss.

-->01-4311-140 Highway Admin-Overtime. Is over budget \$14,737.50 (52.13%). Is some of this overage related to the rain event we had this summer? If so, what is the likelihood of reimbursement from the Fed's for this expense prior to 12/31/2005?

-->01-4311-530 Public Information. Is over budget \$551.12 (551.12%). Why is this line over budget? Will we need to pay anything else out of this line item before 12/31/2005?

-->01-4901-710 Capital Outlay - Community Building. We have spent \$6,605.52 of this \$40,000 budget. The Board understands that we will not be completing this project this summer. Was this a non-lapsing warrant article, if not, can this money be carried over to the next year?

-->01-4910-730 Capital Outlay - Whaleback Mtn Rd Bridge. We have spent \$8,197.72 of this \$40,000 budget. The Board understands that we will not be completing this project this summer. Was this a non-lapsing warrant article, if not, can this money be carried over to the next year?

-->01-4902-750 Capital Outlay - DPW Equipment. \$270,035 has been encumbered. Aren't we receiving (and paying for) one truck this year? If so, please correct this encumbrance accordingly.

-->02-4332-615 Water Production & Storage. Is over budget \$9,018.57 (-128.84%). Why is this line over budget? Will we need to pay anything else out of this line item before 12/31/2005?

-->02-4721-981 Water Interest - Long term Notes. Is over budget \$2,631.11 (-33.60%). Why is this line over budget? Will we need to pay anything else out of this line item before 12/31/2005?

2)Budget Reports: Going forward, at the close of each month the Board would like copies of the updated budget reports for the previous month in the same format as Wendy provided for July (i.e. in the detail format showing the previous months expenditures in its own column, total spent, remaining budget et. al). Also, please send a copy to Lee Carrier as well. This should continue through the end of the calendar year and at that time we can evaluate if we want to continue with it or not.

3)2006 Salary Increases for Budgeting Purposes: The following will be emailed to TM Whittaker on 9/5/2005 so that the Board can take action at the 9/6/2006 Meeting.

--->for BUDGETING PURPOSES ONLY - In 2006 an employee with satisfactory performance will receive his/her step (2.5%) and a 2.0% COLA increase bringing his/her raise to 4.5% for 2006. This assumes that the budget is approved in March and the raise will take effect on 4/1/2006. A final vote on the raise package will take place by the Board of Selectmen later in the budget cycle. At that time official notification related to the amount to be approved for raises at Town Meeting will be communicated to all employees.

--->Those Managers who have employees who they feel deserve something further should write a memo to the Board of Selectmen explaining how much additional they want to pay the individual, why they want to pay the individual more and the individuals current salary and raise amounts for the prior two years. His/her current grade and step should be included as well. These are due to the Board of Selectmen by October 15, 2005. If the Board agrees with the request they will budget the money to support the additional raise. The final decision on implementing the raise will be the decision of the new Town Manager and appropriate department head and will be made after Town Meeting in March 2006 and before 4/1/2006 when the raise takes effect. This unusual approach is being taken because of the transition between managers this fall.

--->In the 2006 Budget we will again budget salaries for 53 weeks, reversing last years decision to budget for 52 weeks.

--->As previously stated, there will be no change in employee benefit contributions in the 2006 budget.

4)Fall 2005 Tax Rate Setting: The Board reviewed the four scenarios developed by Town Manager Whittaker related to the fall 2005 tax setting. The scenario's will be studied in more depth with a vote planned for the second Selectmen's meeting in September.

The Board then moved to a discussion of Mrs. Whittaker's sending the Revenue Budget to DRA without the Board's input and review. This had been requested of Mrs. Whittaker by the Selectmen at the end of July. The Board was unanimous in its disappointment that this request had been ignored.

Move to adjourn meeting by Scovner at 11:30am 2nd by Payne, all in favor.

Respectfully Submitted,

Dominic Albanese
Chair, Enfield Board of Selectmen.