**DRAFT- These minutes are strictly a draft copy and are awaiting amendment or approval at a subsequent duly noticed public meeting. Amendments to these minutes will be noted in the minutes of said meeting. They are being posted on the web site as a draft copy for public informational use.**

B U D G E T C O M M I T T E E

**PUBLIC MEETING MINUTES**

**October 15, 2014**

**Draft**

A business meeting of the New Durham Budget Committee was called to order at 7:00 PM in the Town Hall located off Main Street.

**Present:**

David Curry, Budget Committee Chairperson

David Shagoury, Budget Committee Co-Chairperson

Theresa (Terry) Jarvis, Selectman’s Representative

J. R. Jones, Budget Committee Member

Anthony (Tony) Bonanno, Budget Committee Member

Cathy Orlowicz, Budget Committee Member

Ellen Phillips, Budget Committee Member

**Also Present:**

Judith Crouse, Finance Officer

David Swenson, Citizen

Rudy Rosiello, Citizen

George Antes, Citizen

**Approval of Minutes:**

**Motion Terry Jarvis, second J. R. Jones to approve the July 9th, 2014 meeting minutes as amended. Vote 5-0 with 2 abstentions (Cathy Orlowicz, Ellen Phillips.**

**Motion David Shagoury, second J. R. Jones to approve the September 3rd, 2014 meeting minutes as amended. Vote was unanimous.**

**Election of Officers:**

**Terry Jarvis nominated David Curry as Chairman, second by David Shagoury. Vote was unanimous.**

**David Curry nominated David Shagoury as Vice Chairman, second by Terry Jarvis. Vote was unanimous.**

**Third Quarter Review:**

**Acct 4130 Executive:**

* Budget is on track with 31.81% remaining.

**Acct # 4140 E&R**

* Budget is on track with 31.62% remaining.

**Acct 4150 Financial Administration**

* Line 110 is over due to temporary contracted finance officer. Chair Curry asked where the money would come from to cover the overage. Terry Jarvis stated she anticipates drawing from other accounts towards the end of the year.
* Line Minute taker for Budget Committee needs is going to need more money. Terry Jarvis stated she has put it on the BOS agenda for the first week in November to transfer money to this line.
* Budget is currently at 12.10% remaining.

**Acct 4152 Assessing**

* Chair Curry asked if the Town Revaluation was next year. Terry Jarvis stated the relist/remeasure has already started and is scheduled for completion in September of 2015. Chair Curry asked if it was a full revaluation or partial. Terry Jarvis said it was 100%. Chair Curry asked where the money for it was coming from. Terry Jarvis said it is coming from a Capital Reserve Fund (CRF).
* Chair Curry asked what the software expense was. Terry Jarvis and Judith Crouse said it was for the Vision software used by assessing. David Swenson stated there is an upgrade to the software included in the contract. There was some question as to exactly what the upgrade is and Judith Crouse was asked to look into what the contract includes and that it is billed correctly. After some discussion, it appears the web hosting was billed to the wrong line.
* Budget is on track with 34.16% remaining.

**Acct 4153 Legal Expenses**

* This account is over because of lawsuit against the Town. The Town is awaiting the decision of the judge.
* Budget is currently at -1.46%.

**Acct 4155 Personnel Administration**

* Merit raises have been awarded effective April 1st and after journal entries are made there will be approximately 90% of the budget remaining. This is due to having to budget for health insurance that did not have to be paid out.
* Chair Curry asked about the lines for Dental. Disability, FICA, etc. The Finance Officer stated it was before her time. Terry Jarvis stated charges to Line 260 Workers’ Comp Insurance needs to be researched as this line was zero budgeted.
* Budget is on track with 90.37% remaining.

**Acct 4191 Planning Board**

* Most of the budget is spent. David Swenson stated the percentage is misleading because about 50% of the budget was contracted services which have been paid. There were two projects this year. One was revisit of the Impact Fees and update. The second was editing to the Zoning Ordinances.
* Terry Jarvis asked what the expense to Line 622 Software Licensing was for because no money had been budgeted for this line. The Finance Officer is going to research the entry.
* Budget is currently at 13.38% remaining.

**Acct 4192 Zoning Board of Adjustment**

* David Shagoury stated the Board held three hearings and a request for a rehearing the previous night and he did not know if the budget reflected the cost for postage and advertising for those hearings. Terry Jarvis stated there are offsetting revenues to cover those costs.
* Budget is on track with 58.61% remaining.

**Acct 4194 General Government Buildings**

* Over expenditure due to heavy oil use during the winter. Some Department expenses were charged to this account. Terry Jarvis requested that Line 4194-20-430 and Line 4194-40-430 be researched to see if some of the expenses should go to Department accounts. Cathy Orlowicz stated that when she worked for the Highway Department and Solid Waste, they put in two requests for building maintenance. One came out of the operating budget for paper goods, office supplies, etc. and the other was for structural repair which came out of the General Government Buildings account.
* Budget is on track with 22.07% remaining.

**Acct 4195 Cemeteries**

* The supplies line is over due to the need to fertilize the grass. The Road Agent is proportionately dispensing expenses to departments the Highway Department works in.
* Budget is on track with 39.13% remaining.

**Acct 4196 Insurance**

* Budget is on track with 4.36% remaining.

**Acct 4199 Other General Government**

* Terry Jarvis stated Line 330 Contracted Services needs to be researched as to what was charged to this line because it was zero budgeted.
* Budget is currently at -35.42%.

**Acct 4210 Police**

* Line 140 OT/PT/ On call/ Court has 4% remaining due to loss of 1 FT officer and the resignation of 2 PT officers. The Chief is looking to hire more PT officers.
* Line 90-115 is over due to not enough budgeted to cover the department’s percentage of the contract fees.
* Line 620 Office Supplies has 4% remaining due to purchase of replacement printer for police software. Chair Curry asked why it was so expensive. Terry Jarvis said the question will have to be answered by the Chief.
* Line 430 Building Maintenance is over due to replacement of garage door. Terry Jarvis stated she believes this expense could come out of the Public Safety Building CRF.
* Budget is on track with 33.21% remaining.

**Account 4220 Fire**

* Chair Curry asked if the department was keeping up with payroll. Terry Jarvis stated yes they are.
* Line 90-430 Building Maintenance is over due to replacement of a hot water heater and a broken faucet. Chair Curry stated the explanation is not proportionate with the expense. Terry Jarvis explained it is a demand hot water heater. She also stated she believes the money for this can come from the Public Safety Building CRF.
* Budget is on track with 41.30% remaining

**Account 4240 Building Inspection**

* Budget is on track with 42.67% remaining.

**Account 4290 Emergency Management & Forestry**

* Things have been quiet so far this year.
* Budget is on track with 70.31% remaining.

**Account 4299 Other Public Safety**

* Budget is on track with 44.58% remaining.

**Account 4312 Highways & Streets**

* Road Agent getting ready to purchase sand and salt.
* Paving contract has been awarded and the paving has started.
* Budget is on track with 38.17% remaining.

**Account 4316 Street Lights**

* Budget is on track with 28.50% remaining.

**Account 4319 Equipment Mechanic**

* Equipment Mechanic is on light duty working only 10 hours a week. The PT Highway worker is covering for the Equipment Manager. David Shagoury asked which budget he was being paid out of. Terry Jarvis said it was coming from Line 115 Part Time of the Equipment Mechanics budget.
* Budget is on track with 36.01% remaining.

**Account 4324 Solid Waste Disposal**

* Line 90-430 Building Maintenance is over due to unexpected furnace repairs.
* Budget is on track with 38.47% remaining

**Account 4411 Health Officer**

* Budget is on track with 55.28% remaining.

**Account 4414 Pest Control/ACO**

* Budget is on track with 93.75% remaining.

**Account 4415 Health & Other Agencies**

* Money is paid out near the end of the year, after 2nd tax bills are due.
* Budget is on track with 100% remaining.

**Account 4441 Welfare**

* Line 853 Medical is over due to need for prescription medications. Terry Jarvis stated Laura Zuzgo spent considerable time calling around to find the best price for the Town.
* Budget is on track with 48.06% remaining.

**Account 4520 Parks & Recreation**

* Terry Jarvis stated the BOS has hired a new Parks & Recreation Director, Nichole Hutchins. She was the Interim Director.
* Budget is on track with 39.88% remaining.

**Account 4550 Library**

* Budget is on track with 32.55% remaining.

**Account 4583 Historian**

* Budget is on track with 81.78% remaining.

**Account 4589 Other Culture and Recreation**

* Budget is on track with 74.61% remaining.

**Account 4612 Conservation**

* Quality water testing has not been paid for as yet.
* Budget is on track with 71.92% remaining.

**Account 4711 Principle Long Term Bonds & Notes**

* All the Bonds and Notes have been paid.

**Account 4721 Int- Long Term Bonds & Notes**

* All the Bonds and Notes have been paid

**Account 4901 Land & Improvements**

* Monies will be spent in the coming quarter.
* Budget is on track.

**Account 4902 Capital Outlay/Equipment**

* Bought PD cruiser
* Contract has been awarded for fuel depot system.
* Budget has 36.14% remaining.

**Account 4903 Capital Outlay/Buildings**

* Budget is on track.

**Account 4909 Improvements Other Than Buildings**

* Milfoil treatments have been done.
* Budget is on track with 38.57% remaining.

**Account 4912 Transfer to Other Funds**

* Budget is on track.

**Account 4915 Capital Reserve Funds**

* Transfers are made at the end of the year.
* Budget is on track with 84.91% remaining.

**Account 4916 Expendable Trust Funds**

* Chair Curry asked what the office systems maintenance expense was. Terry Jarvis explained that she believes the amount budgeted is what was placed in the account not the total amount in the account. David Swenson explained the BOS has asked the Finance Officer to look into the process for this account.

The total budget has 41% remaining

Chair Curry stated the Department Heads have done a good job providing the Budget Committee with their reports.

**BOS Update**:

Terry Jarvis stated the BOS has adopted a Fund Balance policy. Within the policy, they have set the guideline of 8% to be maintained in the Unexpended Funds. Also the Assessor RFP was sent out and the Town has received results back. The Town Administrator is setting up appointments to meet with the various companies. There was a brief discussion about the difference between doing a 20% a year revaluation over a period of five years compared to a revaluation every five years.

**Next Meeting:**

The next meeting will be on November 5th, 2014 at the Town Hall

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**Motion by David Shagoury, second by J. R. Jones to adjourn the meeting. Vote was unanimous.**

The meeting was adjourned at 8:36 PM.

*Respectfully Submitted,*

*Laura Zuzgo*

***Next Meeting***

***7 PM Wednesday, November 5th, 2014***

***At the New Durham Town Hall***

A video recording of this meeting is on file with the Office of the Town Clerk, is available for public viewing during normal business hours, and will be retained in accordance with the New Hampshire Municipal Records Board rules established under RSA 33-4:4, or for a minimum of 24 months.