

**Budget Committee Minutes**  
**May 4, 2016**  
**Town Hall**

**Members present:** David Curry (Chairman), Ellen Phillips, Catherine Orlowicz, Terry Jarvis, and David Bickford (BOS Representative)

**Absent:** Tony Bonnano, Ellen Phillips & Cople Crown Representative

**In attendance:** Dot Veisel, David Swenson (Selectman), Scott Kinmond (Town Administrator), Jennifer Nadeau (Administration)

**Call to Order:** Chairman Curry called the meeting to order at 7:01 p.m.

Chairman Curry stated that the purpose of this meeting is to review the 1<sup>st</sup> Quarter Expenditure budget performances for each department. TA Kinmond has changed the reporting process for Departments and will go through the process aloud.

Ms. Orlowicz requested that TA Kinmond give a wrap-up of the current Department Heads since there has been some retirements and employee changes. TA Kinmond stated that Chief Peter Varney is currently Fire Chief, Building Inspector, Health Officer, Code Enforcement Officer and Emergency Management Director. Chief Bernier is Police Chief. Nichole Hunter continues as Parks and Recreation Director. Cathy Allyn is Head Librarian. Stephanie MacKenzie is Town Clerk/Deputy Tax Collector. Mike Gingras is DPW Director.

Chairman Curry inquired about the Cople Crown Representative. He stated that the Budget Committee had to sign-off on their budget as stated in their by-laws and they should have a Rep here. He asked TA Kinmond to check with NHMA for a more thorough understanding of the RSA that covers Village District requirements on Budget Committees.

Review of Minutes from February 24, 2016. Some changes were made. Ms. Jarvis made a motion to approve the minutes as amended. Seconded by Mr. Shagoury. Motion passed 4-0-1. Mr. Bickford abstaining as he was not on the board for the last meeting.

**Quarterly Budget Review:**

TA Kinmond reviewed total 1<sup>st</sup> Quarter budgets explaining that 21.66% had been expended, leaving 78.44% still remaining.

**Account 4130: Town Hall**

Certain lines were mentioned and discussed including TA Contract (4130-20-110), Community Access TV (4130-20-342), Webpage & Email (4130-20-343), Advertising (4130-20-551), and Dues/Fees (4130-20-560). It was brought to light that some of these sub categories had in fact been funded and combined into

account TOE Other (4130-20-820) and decision was made to move expenses to reflect that funding and rename that account TOE Miscellaneous.

Account 4140: Elections & Registrations

Account Town Clerk Wages (4140-10-110) was discussed as over expended to-date as the former Town Clerk's retirement pay out came from this account entirely. Selectmen Swenson noted that there is an ETF to cover employment leave expenses and it needs to be discussed with BOS.

Account 4150: Finance/Tax Collector

Line Finance Contract (4150-10-140) was discussed as more hours than anticipated had been used because of budget season and training. There was a question if the contractor had a written contract and if there were specific hours per month noted in that contract. Upon further evaluation was found that the FA Disability (4150-95-215) line had been mistakenly charged and those expenses will come from the E&R Account of the same name.

Account 4152: Assessing

Line Assessing Clerk (4152-10-115) was discussed as having wages adjusted after the budget was approved which will affect the usage of this account. Recommendation was to take wage adjustments out of the PA Adjustments & Raises Account (4155-10-150) going forward.

Account 4155: Personnel Administration

Line Disability (4155-20-215) was discussed as an over expenditure. It was noted that TA Kinmond has it on the BOS Agenda for an upcoming meeting to discuss changes to the Short-term and Long-term Disability plans that were budgeted for this year but never followed through with.

Account 4191: Planning Board

Line Contracted Services (4191-10-330) was discussed as not expended but that it will be in the coming months.

Account 4192: Zoning Board of Adjustments

No lines have been expended.

Account 4194: Town Buildings

Line TH Oil/Service (4194-10-411) was discussed as a line to watch going towards the end of the year as it has higher than expected use so far. Line Building Maintenance (4194-10-430) there was discussion that these over expenditures would be removed from the ETF for building improvements. TA Kinmond said he would get that processed. Line for Alarms (4194-10-651) was discussed as there was an expenditure that may have been from the library, this account will be adjusted accordingly.

Account 4195: Cemetery

Electricity (4195-10-410) was discussed as possibly underfunded.

Account 4210: Police Department

Line Full Time (4210-10-110) was questions as it was over expended and it was noted that the back pay for the Chief had come from this account. Line for Part Time and On Call (4210-10-140) was questioned as over and noted that there had been an increase in the use of part time officers during the staff transitioning. Line Cell Service (4210-10-342) was to be move to the PD Telephone line (4210-10-341).

Account 4220: Fire Department

Chairman Curry asked for information to be gathered from the Fire Chief on the process he explained to the Budget Committee of replacing SCBA units, particularly masks, and has this process been started.

Account 4240: Building Inspector

Mention of line Clerical (4240-10-111) and moving this to the Deputy (4240-10-115).

Account 4290: Emergency Management

Question raised about the stipend payments and whether it was approved that he be getting them. Admin Nadeau mentioned that BI Varney had been submitting for the stipends for EMD in his bi-weekly payroll and had been receiving them. Further discussion on approval of stipend payments.

Account 4291: Forestry

Equipment Maintenance Line was discussed (4290-40-630) as this was over expended and not funded. Expense will be moved to different account.

Account 4312: Highway

Line Full Time Wages (4312-10-110) was discussed as over expended and it was noted that the former Road Agent's pay out came from this account upon his retirement. Line Overtime Wages (4312-10-140) has been over expended based on the winter months being busy but this line should balance out through the summer. Gasoline line (4312-10-330) seemed to have an issue so Admin Nadeau will look into it further and make any necessary corrections.

Account 4319: Equip Mechanic

Why has Worker's Comp been taken from this account and the credits need to be reassigned to a different account.

Account 4550: Library

It was noted that these budget lines may be incorrect and corrected numbers would need to be put into the system to reflect that late change in the budget process.

Capital Accounts

Discussion of payment made to Interest and not Principal for the 1<sup>st</sup> Quarter.

Selectmen Swenson, from the audience, wanted to announce that the Capital Improvement Committee schedule has changed and the Budget Committee should appoint a representative as soon as possible to fully seat the committee.

**Chairman Curry made a motion to appoint Ellen Phillips as the Budget Committee's representative on the Capital Improvement Committee. Seconded by Ms. Orłowicz. Vote passed 4-1, Selectman Bickford opposing.**

Next Budget Committee Meeting will be August 10<sup>th</sup> 2016 7:00pm.

Feedback on the new Quarterly budget process from Chairman Curry is that he would like to see exact dollar amounts used as well as the percentage remaining in accounts. In addition, a remedial action plan where needed and additional information of the expenditures of the Warrant article funds.

The meeting was adjourned at 9:24 p.m., Motion by, Ms. Orlowitz and seconded by Mr. Bickford. Motion passed, Vote 5-0.

Respectfully submitted,

Jennifer Nadeau  
Finance and Administration

DRAFT