

DRAFT Minutes
NORTH HAMPTON BUDGET COMMITTEE
Meeting
Thursday, August 4, 2005

Attendance

Attendees: (1) Mary Pat Dolan, Chairman; (2) Andrew Hart, School Board Representative; (3) Paul Marston; (4) Larry Miller; (5) Robbie Robinson; (6) Sue Spencer; (7) Amy Kane, Recording Secretary. Absent: Terry Conklin; Don Gould, Selectmen Representative; Peter Simmons, LBH Representative. Guests: Fred Englebach; Katherine Southworth, LBH Treasurer. Audience: Laurel Pohl

Ms. Dolan called the meeting into session at 6:37 p.m., in the Mary Herbert Conference Room, and immediately opened a Public Hearing.

Public Hearing • Little Boar's Head Proposed Budget, Sept. 1, 2005 – Aug. 31, 2006

Ms. Southworth presented the proposed budget of the Little Boar's Head Village District of \$19, 644. Last year's budget was \$21,152; actual expenditures totaled \$17,274. Surplus is applied, through Concord, to lowering the Village District tax rate. Ms. Southworth said sidewalks were the main expense in the district, both repairs and replacement, and to add new sidewalks.

The 100th birthday of the founding of Little Boar's Head will be celebrated September 10, 10 a.m. to 3 p.m., on the beach in front of the fishhouses. The district was created to bring water to that part of town. Zoning was added in 1937. Ms. Southworth said the zoning laws of the town and district are nearly identical and she thought it might be time to vote to dissolve the district.

There were no comments the public. Ms. Dolan closed the Public Hearing at 7 p.m. Ms. Southworth was seated as Little Boar's Head representative, in Mr. Simmons' absence.

Mr. Miller moved to approve the Little Boar's Head proposed budget as written in the MJ-37 form and Ms. Spencer seconded the motion. *The vote was 6-0-1 (MD, AH, PM, LM, KS, SS), with Mr. Robinson abstaining.*

Items Considered

Review minutes of the June 20, 2005 meeting

Mr. Robinson moved to accept the minutes as written and Mr. Marston seconded the motion. *The vote was 5-0 (MD, PM, LM, RR, SS), with Mr. Hart not voting.*

Review 4th quarter report North Hampton School District

Mr. Englebach presented the year-to-date expenditure report for the district. He said the final numbers are not yet available due to computer glitches.

The budget has been drawn down close to 0, said Mr. Englebach, fully expended but not overexpended. The year was dominated by the underbudgeting error in the health insurance account, which was made up mainly through unanticipated savings in salary accounts with staff changes. Other pressures were fuel oil and snow removal.

Mr. Robinson moved that the final end-of-year school district expenditure report be distributed to the Budget Committee, and that a meeting be called if two or more members request it after reviewing the numbers. Mr. Hart seconded the motion. The vote was 7-0 (MD, AH, PM, LM, RR, KS, SS)

ACTION ITEM: The Committee should expect copies of the final school district expenditure report in mailboxes just after Labor Day and members will be notified.

Mr. Miller gave a brief overview of the Winnacunnet School District budget and process, distributing copies of the June WHS expenditure report. The year-end budget is in the black about \$30,000. Mr. Miller and Mr. Englebach described some of the challenges of this year's default budget and the status of the building project, which is scheduled to finish in February or March of 2006.

ACTION ITEM: Mr. Miller will present the Committee with the previous 2004-05 budget numbers compared with the 2005-06 default budget.

Review 4th quarter report Town of North Hampton

Ms. Dolan distributed the town expenditure report. She said town representatives were unable to attend the Budget Committee meeting so she met with Mike Pardue and Don Gould last week to gather information.

The Robinson property was a significant impact for overages, as were utilities and fuel costs. Overages were made up mainly in the health insurance account, which had been overbudgeted. Salary reductions were also a factor, as departments held off filling positions.

Commercial vs. residential assessing: Ms. Dolan met with the new town assessor, Scott Marsh of Municipal Resources Appraisal, to gather information to aid the Committee in understanding how assessment occurs and is managed.

Evaluations by law must reflect 100% of market value, updated at least every five years. North Hampton's reassessment was completed in 2003. Each year assessors review 25% of properties to verify data. Change in valuation occurs with additions or sales of properties.

Ms. Dolan describe the 3 ways to quantify commercial evaluation:

- 1) Net income from rental rate per square foot;
- 2) Cost of land and building;
- 3) Sales, or amount buyer's are willing to pay for the property.

All three are used equally to form valuation, in the Market Adjusted Cost Approach.

ACTION ITEM: Ms. Dolan will find out if commercial property is constantly reappraised, or every five years as with residential. She will also distribute the data she has gathered on this to member's mailboxes.

Commercial runs about 17% of total valuation in town, which has been consistent for the past 3-5 years. The Committee discussed commercial vs. residential valuation in town.

Mr. Robinson said he thought that Selectmen or the Town Administrator should be in attendance to report and to answer questions.

ACTION ITEM: The Town Administrator and Assessor will be invited to a meeting, with specific information given them ahead of time regarding the topic to be addressed.

Mr. Miller moved that the Committee invite the Assessor to a Budget Committee meeting and Mr. Hart seconded the motion. *The vote was 4-0-2 (AH, LM, KS, SS), with Ms. Dolan and Mr. Marston abstaining and Mr. Robinson not voting.*

Fire Dept tour: Ms. Dolan said that the Fire Chief had invited members of the Budget Committee to tour the Fire Department. Members agreed they would be interested and Ms. Dolan will arrange the date.

Fall/winter schedule: The Committee agreed to meet the first Tuesday of the month in September through November, location and time to be determined. The Long Range Planning Committee requires a hearing before the Budget Committee, which will likely take place in November.

Adjournment

Mr. Hart moved and Mr. Marston seconded the motion to adjourn. *The vote was unanimous*). The meeting adjourned at 8:30 p.m.

Respectfully submitted,

Amy Kane
Recording Secretary

These minutes are DRAFT until approved by the Budget Committee.