

Town of Middleton, NH
Budget Committee Meeting

May 20, 2019

Attendance:

Budget Committee:

Joe Bailey, BOS Representative	Becca Brownell-Smith, BC Secretary
Tracy Donovan-Lavolette, BC Member	Bonnie Gagnon, BC Member
Mary Knapp, School Board Rep.	Roxanne Tufts-Keegan, BC Chair

***Absent:** Scott Ferguson, BC Vice Chair and Janet Kalar, SLVD Representative

6:32 p.m.– Meeting called to order by Roxanne Tufts-Keegan.

Pledge of Allegiance

Old Business:

Budget Committee minutes from April 15, 2019 meeting were reviewed by the Committee. Joe Bailey motioned to accept the minutes as a final draft; Roxanne Tufts-Keegan seconded. All in favor. Motion passed (6-0-0)

New Business:

Joe Bailey advised the Committee that the approved town budget was finally back from the NH Department of Revenue Administration (DRA). He further advised that the budget is currently on target at 36% expended.

There was brief discussion and questions regarding the results of the May 10, 2019 Bulk Trash Pick-up Day and Waste Management procedures.

Town Budget:

Questions were raised on the following Town Expense line items:

4140-46: Accuvote Machine is \$406.00 over-expended. Joe Bailey advised this was beyond the Town's control as the manufacturer made necessary repairs/software upgrade to the machine for voting.

4150-10: Tax Collector Salary and 4150-15: Deputy Tax Collector accounts were properly adjusted to be an accurate reflection now that the Town has hired a new Deputy Tax Collector/Town Clerk instead of the duties being performed by a single employee.

4155-16: Longevity Pay for Town employees is at 0% because the pay isn't paid out until November per Joe Bailey. It was further clarified that longevity pay is milestone based and not paid out annually to each employee. Joe also advised that the employee pay raises should be reflected in next months' budget statement.

4194-51 through 4194-54: These accounts correlate to the heating expense for the different Town facilities and they are expended at a higher percentage due to fluctuating fuel costs and is determinate upon usage of these facilities. The heat to the buildings are controlled by the BOS via a lockbox.

4210-15: Police Part-time Salaries are expended at a higher percentage due to the retirement of the former Chief of Police and holes that were filled due to understaffing.

4210-70: Police Communications, which are provided by Strafford County Sheriff's Department Dispatch are just over 50% expended because the cost is fixed and paid in semi-annual installments. Account 4299-91: Strafford Dispatch is at 89.13% expended and Joe will clarify if these are the fixed communications costs for the Fire/EMS Departments. The account description/names need some specificity.

4220-14: Radio Repairs/Equipment is expended at 130.81% due to the purchase of two extra radios in case of need due to added personnel or back-up for primary radio repairs.

4311-33: FEMA Highway Department funds are under expended by 99.99% because Rick Washburn applied for and received FEMA grant due to storm damage earlier in the year.

4711-05: SCBA Lease for the Fire Department SCBA gear is expended 99.67%. This is an annual fee that was already paid.

School Budget:

Mary Knapp did an amazing job bringing all the Budget Committee's questions and concerns from March and April to the school board and provided answers and clarification for the follow-up.

Accounts 1100.211.1.000, 1100.212.1.000, 1200.211.1.032, 1200.212.1.032, 2410.211.1.000, and 2410.212.1.000: relate to various school staff health and dental insurance premiums. All show an over expended balance. Mary advised that this is from staff needing to change from single/two-person coverage to family coverage due to a qualifying event in their household. It was also noted that the 2410 line item for the Principal's Office encompasses two staff members and not one.

1100.298.0.000: Section 125 Administration Fee is an unbudgeted expense brought by the Flexible Spending Account (FSA) plan administration.

Accounts 1200.100.1.070, 1200.220.1.070, 1200.230.1.070, and 1200.260.1.032: relate to SPED Summer school staffing costs due to a new student moving into the District in July

2018.

Accounts 1410.100.1.000 through 1410.230.1.000: Small amounts over expended for unbudgeted expenses appear to be possibly in the wrong line items. Mary Knapp will clarify this at the next School Board meeting.

Accounts 2120.100.1.000, 2120.220.1.000, 2120.230.1.000, and 2120.260.1.000: These accounts involve Guidance costs. Mary Knapp advised that these over expenditures are due either to the need for a substitute counselor from another district or compensation for an advanced degree education.

2310.310.0.000: Contracted Services was an ambiguous description that was unbudgeted. Mary Knapp advised this fee is paid once every three years.

2310.380.1.000: Auditors Fees was budgeted at \$7,000.00 and is currently \$3,550.00 over expended. Joe Bailey advised that these are state-mandated audit reports and that there was a fee increase this year as is typically the case with contracted service providers.

2310.810.1.000: School Board- Dues/Fees is \$409.58 over expended due to a dues rate increase.

2620.100.1.000: Building Maintenance and Custodial salaries are over expended by \$3,148.39. This is due to necessary staff overtime to safely prepare the school for staff and students during the many snow storms and delays this year.

2620.430.1.000: Building Repairs is \$333.74 over expended. Mary Knapp will inquire about this because it is unexpected to have repairs on a new building already.

2620.431.0.000: Building Service Agreements is \$488.25 over expended. It is unclear as to what these charges are specifically for because of its' ambiguous description. Mary Knapp will have this clarified.

Accounts 2722.100.1.000 through 2722.220.1.070: SPED Transportation expenses are \$9,205.38 over expended. Mary Knapp said that these line items may move from the SPED budget to the Regular budget.

2740.430.1.000: Repair Vehicles account is \$17,809.55 over expended. The Budget Committee requests that the next FY Financial Reports break down these expenses by vehicle so they are more easily tracked and explained. It will also be helpful to specify vehicle repairs that are conducted by outside service providers such as Diprizio's GMC versus the more minor repairs conducted at the GWRSD SAU garage.

The Budget Committee also requested that "percent expended" be a column listed on the School Budget Financial spreadsheets. The School Budget is currently at 79% expended with two months left in this FY.

Roxanne Tufts-Keegan asked why the school van is not parked in the well-lit MES parking lot

at night as opposed to the dark church parking lot. Joe Bailey will follow-up on that answer. Mary Knapp advised that School Board member Krystle Beaulieu may substitute for her at the next Budget Committee meeting scheduled for Monday, June 17, 2019 at 6:30p.m. at the Municipal Building.

A motion to adjourn was offered by Joe Bailey, and seconded by Bonnie Gagnon, the committee voted, motion passed at 7:56p.m.

Respectfully Submitted by:



Rebecca Brownell-Smith, Secretary, Budget Committee