

**Approved Candia Budget Committee
Meeting Minutes
June 12, 2013**

Members Present: Lynn Chivers, Carla Penfield, Todd Allen, Judith Szot, Emily Roster, School Board Representative, and Carleton Robie, Board of Selectmen Representative.

Members Excused: Matt Broadhead, Christine Watson, Paul LeBlond

Lynn called the meeting to order at 7:00PM.
Lynn led the Pledge of Allegiance.

Old Business

Approve Minutes

Carla made a motion to approve the minutes of May 8, 2013 as written. Seconded by Todd. All voted in favor except Judith who abstained since she was not at the meeting.

Answer Questions from Last Meeting

Town

Carleton stated they were not able to locate a policy for bidding and RFP requirements. They formulated one and it was submitted at the most recent Board of Selectmen meeting. Not all members had a chance to study it so they will discuss it at the next meeting and submit the final policy to us when it is completed. Carla wanted to know if there was a way to track the movement of funds from one account to another. Carlton replied that there wasn't. He further said that the BOS was working on this issue.

Carleton also reported that the new SUV was purchased and the cost was an additional \$850.00. Carla wanted to know where the BOD was going to get the extra money. The issue of the wrong paint job has also been resolved. Amanda furnished the Budget Committee with spreadsheets showing all the cruisers and a historical record of all the maintenance. It was in a very large format and she said she will email it in a smaller Excel spreadsheet. The spreadsheets are attached. Carla said she liked these spreadsheets and thought they would be very useful. Lynn asked Carleton if the issue of the details and transferring money back to the town for the use of the cruiser had been resolved. He further stated that current cost of detail work may not be enough. The rate of \$50/hr barely covers the cost of the officer's salary and benefits. There may be a small amount of money left for gas. Carleton replied that they do not have a system for transferring funds to the town for the use of the cruiser yet but they are working on it. He said that after the officer is paid and we pay the FICA and retirement there is very little left over to return to the town. There was some discussion at the Board of Selectmen's meeting about increasing the detail rate but no decision has been made to do that.

We all had copies of the Moore Trust Fund which states in part, "income used annually for purpose of repairing and improving the highways in said town. Said residue shall be kept intact and at interest – the income only shall be used." Carleton said he asked the fund trustees if they can take the interest that was earned last year and apply it to one of the special projects we completed. If they permit that, the auditors said they will talk to the DRS and get them to adjust the fund balance. He is waiting for a final decision but we may be able to apply it to last year's budget. Dennis Lewis, road agent, asked where the money from the trust would be placed. Carlton informed him that the money would go into the budget. The budget will show that the money was expended and the project it covered. The BOS

also plans to develop a written policy about the use of the Moore Trust Fund. This policy will be placed in the BOS policy handbook to guide future boards. Carla said she was very happy to finally have a copy of the provisions so that it is clear what it is to be used for.

Dick Snow had some remarks that he made to the committee and they are attached.

School

There was some discussion about our request to change the format of the expenditure report that we receive from the school district. The report currently shows the adopted budget and the revised budget which is basically the budget before and after funds are moved from one line item to another. No one was sure what other changes we had requested so it was agreed that we would leave the report the way it is. Carla expressed her concerns about encumbering money and pre-buying items for the following year because that makes it difficult to determine what was actually needed in a particular year since some items were budgeted and then purchased with the previous year's funds. Judith also expressed concern that money was encumbered and that left funds available in the following year for items that had already been paid for. Emily reminded everyone that the School Board never spends more than what is approved by the voters. She also stated that we have a default budget for next year that is about \$150,000 less than what the school board requested. Even though some items in that budget were already purchased we will not have a lot of extra money, only about \$50,000.

New Business

Lynn announced that our secretary Cheryl Eastman had resigned and we have advertised for a replacement. After speaking to Andria in the selectmen's office, there were two resumes submitted so far so hopefully by our next meeting we will have hired a new secretary. Todd moved that we accept Cheryl's resignation with regrets and thank her for her valuable service. Judith seconded it and the vote was unanimous.

We reviewed the reports submitted by the town. Once again there was a question about the format. Judith commented that the reports used to contain more information with projected expenses and projected balances remaining and questioned why that information was no longer in the reports. There was some discussion about the format and it was decided that the reports can remain the way they are. There were no other questions about the monthly town reports.

We reviewed the school reports and addressed the surplus that the school is showing and how it is going to be spent. The current report shows a projected remaining balance of \$275,272.47. Emily said you need to subtract \$50,000 for the capital improvements and \$12,500 for the technology fund. These amounts are to fund the warrant articles that were approved by the town. This leaves \$212,772 which is about a 2.6% projected surplus. The final figure may be different but at this point, this is what the school board plans to return to the town. There was further discussion about the encumbrances and how this can be misleading when looking at what the school spent and what is needed for the following year. Todd said that since this is a bottom line budget, they are able to do this but the budget committee can bring it up and show how the process is working.

Lynn reminded everyone that the July meeting has been cancelled and our next meeting will be in August.

Other

Judith asked if the town could please furnish the budget committee with a monthly report showing what transfers have been made from one line item to another just like the report that we get from the school. There was some discussion that the town does not transfer money in the same way that the school does but leaves it in the line item where it started. Gary York commented that when he was a selectman, the software was not set up to do this and he was not sure if the software has changed since then.

Amanda told us that the police department is going to need to purchase two new computers for the cruisers and one additional taser. She has discussed this with Chief McGillan and they are not sure if they will have to money this year or it will have to wait until next year. They are hoping that there might be some grant money available for this type of purchase.

Todd moved that we adjourn the meeting, seconded by Judith and all were in favor. Lynn adjourned the meeting at 8:17PM.