

Town of Candia Municipal Budget Committee

Approved Meeting Minutes

Meeting Date: September 12, 2018
Location: Town Office Building
Attendees: Stephanie Helmig
Todd Keating
Kaycee Vitale
Lynn Chivers
Dick Snow
Jodi Hedstrom
Susan Gill
Katrina Niles
Russ Dann (Selectman Representative)
Absent: Bob Stout
Sue Young
Guest: Dennis Lewis (Road Agent)

Chairman Chivers opened the meeting at 7:00 PM

Pledge of Allegiance

Approval of the Minutes from August 8, 2018

- Changed Jodi to Stephanie on clarification of the Special Education emergency fund question
- Todd Keating motioned to approve minutes with changes
- Katrina Niles seconds the motion
- Motion passed

Unfinished Business / Unresolved Questions from Last Meeting

What expense went into the fire department water supply line?

- The expense of \$6568 is the amount of the requests and expenses that have been submitted for reimbursement from the trustees of the Fire Suppression Water Supply Capital Reserve Fund
- Chairman Chivers was given an actual expense list with detail to explain the expenses. The list is made up of fire suppression equipment, dry hydrant repair, hoses and other items. Any other questions can be directed to Chairman Young.

What is the overlay line item shown in The Comparative Revenue Report?

- Donna Becker supplied Chairman Chivers with the following answer, "The overlay account is for uncollectable taxes. It is typically used for when a homeowner asks for and is granted an abatement (a reduction in property tax liability). The uncollected taxes are put into the overlay account in order to reconcile cash received with the original amount billed. We had a very unusual property tax situation with a resident over the past few years which was resolved this year. I used the overlay account to process payments. After reading your question I contacted our auditor, explained the situation on how I processed the funds. Through this conversation I realized I used this account incorrectly. It was decided to have the auditor to make the correction at our annual audit next year. Going forward I will manually adjust that line so it will only show the amount of money that should be there which will give a much more accurate picture of our revenues."
- Chairman Chivers further clarified that the overlay line item it just used for abatements

What is the Two Month Coverage for Retiree (from the proposed budget adjustments)?

- Stephanie Helmig clarified that health plans go from September to August and teachers submit their portion of the payment and a reimbursement was given to a teacher that paid in. For further clarification it was noted that a teacher was taken off the policy prior to August so they were given reimbursement for the amount they had previously paid in.

What was the increase of \$71,000 for in The Highschool Tuition for Public Academies (from the proposed budget adjustments)?

- Stephanie Helmig clarified that it was a change in school where the same student just went to a different school and this was a reallocation of funds.

Dennis Lewis to Clarify Discussion on Road Agent Budget from Last Meeting

- Chairman Chivers explained that the Winter budget is over roughly \$26,000 but the Warrant Article has not been touched at \$100,000
- Dennis Lewis clarified the following items:
 - The \$26,000 will appear as an overage until December 31st. Then the excess winter will be charged against the warrant article.
 - This year's budget will have movement between different line items due to weather ect. However, the bottom line will stay the same.
 - There is a FEMA reimbursement coming for one of the snowstorms and should show as revenue in the next two months, roughly \$18,000. It will show as revenue but always show as an expense to the highway department.
 - \$13,000-\$15,000 will be used from the Moore Highway Fund. It will always appear as an overage because reimbursement goes back into the general fund. At the end of the year, even if budget is within its bottom line, it will appear \$13,000-\$15,000 over.
 - All adjustments are done at the end of the year
- Chairman Chivers asked if the \$95,000 in FEMA money that was reimbursed last year was listed under "Block Grant Aid"
 - Dennis Lewis clarified that Block Grant Aid was the Highway Block Grant money which comes in quarterly payments from the state which offsets the budget (not a budget add)
 - Chairman Chivers indicated that the revenue from this year shows 0, and Dennis Lewis explained that we have received two payments and a third one should be posting soon.
 - Chairman Chivers asked if we would get about the same as last year and Dennis explained that since it is based on road miles and our road miles stay pretty much the same, we will receive the same amount this year.
 - Chairman Chivers said she would follow up with Donna on where the Block Grant Aid money is from this year.
 - Discussions ensued on what line item the 2018 Block Grant Aid may have been placed but Chairman Chivers will get a definitive answer.

Town Budget Reports

- No questions on the Town Reports

School Reports

Proposed Budget Adjustments

- No questions

Enrollment Report

- It was noted that enrollments are increasing year to year
- Discussions on what drives the Kindergarten enrollment to be low (i.e. keeping children in their daycare for an extra year because of scheduling)
- A Highschool enrollment report was not provided and Stephanie Helmig said it the Budget Committee would receive one in October.

Revenue Report

- No questions

Expenditure Report (2 months)

- No questions

End of Year Report

- Shows that \$397,638.58 coming back to the Town
- Chairman Chivers asked for an itemized list of encumbrances
- Committee reviewed page by page and the following items with notated or had questions for Stephanie Helmig to follow up on
 - Page 2
 - Line 1200-5112 in SPED Elementary Teacher Salaries there was a budget of \$170,077.58 and we spent \$152,072.58, what accounts for the difference?
 - 1200-5211 SPED Elementary Health Insurance there was a budget of \$103,894.72 and \$76,239.07 was spent, what accounts for the difference?
 - 1200-5563 SPED Highschool Tuition Public Academies was a budget of \$363,262 and \$266,867.50 was spent, what accounts for the difference?

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 - Line 2600-5434 Building Improvements. Chairman Chivers said a few years ago we started a 5-year building improvement plan. The line was increased substantially at that time. This year the Building Improvements was budgeted \$46,597.80 and only \$31816.97 was spent. Is this indicative of most of the items being fixed already?
- Page 8
 - Line 2700-5517 Athletic Transportation budget \$12,700 and used \$8958.90, what accounts for the difference?
 - Line 2700-5519 Reg Ed Transportation budget \$315813.20 and used \$265,859.11, what accounts for the difference?
 - Katrina clarified it could be due to losing a Pinkerton bus after January of this year
- Page 9
 - Line 5310-5890 Charter School Expenses budget \$14869.04, what is this line item account for?
 - It was clarified that if a child goes to a charter school we pay that students portion of state aid to the charter school.

Additional Business Discussions Budget Season Calendar

- Stephanie Helmig wanted to propose Wednesday December 5th for the School Board and SAU to meet with the Budget Committee at the school in the Library.
- The public hearing on the School Budget is proposed for Thursday 13th of December at the Town Office.
- Monday September 17th at 6pm the Selectman are meeting to formulate the budget and the Budget Committee will review at the next meeting, October 10th.
- School Deliberative session will be February 6th, 2019 at 6pm and the snow date will be February 9th at 9am.
- Schedule will be similar to last year's dates.

Meeting was adjourned at 7:45 pm

Submitted by: Kaycee Vitale, Administrative Assistant