

Town of Candia Municipal Budget Committee

Approved Meeting Minutes

Meeting Date: September 11, 2019
Location: Town Office Building
Attendees: Bob Stout
Dick Snow
Sue Young
Susan Gill
Katrina Niles
Jodi Hedstrom
Stephanie Helmig
Kaycee Vitale
Absent: Lynn Chivers
Todd Keating

Vice Chairman Stout opened the meeting at 7:00 PM

Pledge of Allegiance

Vice Chairman Stout calls for a moment of silence for the 9/11 victims and first responders that have since passed

Accepting of the Minutes from August 14, 2019

- Correction on Katrina's name
- Correction on how to properly record the votes
- Dick Snow motions to accept the minutes as amended
- Katrina Niles seconded the motion
- Motion passed 7 approved-0 opposed-2 absent

Questions from Previous Meeting

- Why is the police department full time payroll so far under budget for the year?
 - Police Chief Michael McGillen answered that we had lost two full time employees this year and their payroll was already in the budget. We filled one in January and the other position was filled in July.
 - Vice Chairman Stout noted that despite the shortage the overtime budget was not over used.
 - Chief McGillen answered that he is a salaried employee and structured the day so they did not have to overuse hours.
 - Vice Chairman Stout asked if any of the excess money will be encumbered?
 - Chief McGillen answered that he had to review the equipment including tasers, handguns, and also look to use some of the budget for training.
 - Vice Chairman Stout referenced RSA 32 and asked if a department head has to go to the Selectman to move money within their line items or will he have control over that?
 - Selectman Young said right (in reference to if he has control) and he has a liaison if they need to discuss anything
 - Chief McGillen also mentioned that they will need a radio that costs around \$4000 before the end of the year.
 - Vice Chairman Stout asked what the Police Budget will be next year?
 - Chief McGillen answered that it was turned in but it was incomplete because of retirement and FICA.
 - Selectman Young asked to see another Police Officer in the budget for the speeding problems in town.
 - Discussion ensued around speeding issues. Refer to audio for complete discussion.
- Parks and Recreation bathroom supplies and repair, it shows that we have not spent anything yet work has been done?
 - Selectman Young answered that it was over as of now and we used encumbered funds to pay for the overage.
- Why landfill disposal was down so much in the budget?
 - Selectman Young said she asked and they had not dumped yet reflecting a low spend in the budget

- Do we have a reserve if we go over budget?
 - Selectman Young said we have a healthy amount saved if this were to happen.
 - Discussion ensued after the next question around this particular question. Refer to audio for complete discussion and explanation.
- Why is the Planning Board down to around \$3 left in their budget for the year?
 - The Select Board has not had a formal discussion around their budget but Selectman Young explained that it is a bottom-line budget but it affects someone else if you go over.
- Does the Planning Board or Zoning Board have anything in their budget for the person that takes the minutes for their meetings?
 - Dick Snow said that the person that was in the job the year before combined her 3 part-time jobs into 1 full-time job working for the planning and zoning board. They never separated out the costs after that change happened. In the long run it does not matter.
- Is the Administrative Assistant for the Budget Committee charging her hours correctly?
 - Kaycee Vitale answered that she was not charging her time for the actual meeting, just when she is typing out the notes. Chairman Chivers has retroactively fixed the issue and she will charge appropriately going forward.
- If there is a zero spend on a budget can it just be clarified when the budget is going to spent going forward?
 - Selectman Young asked for a little more clarification on the question.
 - Dick Snow explained that the spend rate is not linear but a department that is trying to save money for the town will not submit expenses until the end of the year so money can continue to grow with interest. He suggested to ask the Treasurer to get the weekly expense reports and break them down by department and month.
 - Vice Chairman Stout clarified the question even more saying that if you were looking at the spending with no frame of reference, some departments have not spent any money yet and it is September, so it looks like we overbudgeted for that department as of this month's reporting.
 - Selectman Young said that Donna does have an email out for further clarification.
- What attributed to the large accounting error in the school budgets?
 - Stephanie Helmig said that any accounting errors will now be left in the budget until the auditors fix the error.

Town Budget Reports

- Expenditure Report
 - Dick Snow noted that for this year there is \$100,000 less in expenses and \$83,000 less in revenue.
 - Dick Snow asked that \$65,000 of that is under Highway. What has he not spent this year that he normally would?
 - Selectman Young looked into the detail and went through the line items that have been spent and noted that mowing has not been billed. She said that asphalt maintenance may not have been billed in full yet. He waits and sees what he has spent and then decides on projects based on the remaining budget.
 - Discussion ensued on his line items and Selectman Young will ask for clarification.
 - Vice Chairman Stout asked why Group Health Insurance is down?
 - Vice Chairman Stout also pointed out that Animal Control is over.
 - Chief McGillen said that fines are up for Animal Control and notices around licensing dogs are being hand delivered. This overage is time and mileage spent on that. Chief McGillen continued that there are 37 dogs that have not been registered and now it comes back to the Police Department to deliver court summons. Discussion ensued.
- Revenue Report
 - Vice Chairman Stout asked if there was a change to the e-registrations this year as it only reflects \$.85 in revenue?
 - Katrina Niles clarified that it is \$.85 per transaction.
 - Selectman Young suggested that they could be waiting until the end of the year but she will ask.
 - Vice Chairman Stout noted that there is some zero spends on the Recycling Center.
 - Vice Chairman Stout said that he believes that dumping is held until market conditions are ideal
 - Selectman Young noted that if they are close to the end of the year sometimes, they will wait until the next year to add pick up fees as to not affect the current year budget.

School Reports

- Budget Adjustments
 - No questions
- Enrollment Report
 - No questions
- Revenue Report
 - No questions
- Expenditure Report
 - Stephanie Helmig noted that on this report there are no encumbrances. The explanation was because the new business agent started on July 1st and the system automatically rolls everything forward on June 30th and cannot be entered retroactively. Going forward the business agent will print the report on June 30th so all the encumbrances will show.
 - Stephanie Helmig noted that the town will be receiving from the school \$325,274.76
 - Jodi Hedstrom asked if there is an encumbrance line and is it that we just cannot see what it is being spent for because she cannot go back and look at the report?
 - Stephanie Helmig said she cannot recreate the encumbrances list but, on the report, there is a line for unassigned funds and that spend is \$106,258.97 is saved for encumbrances.
 - Vice Chairman Stout asked if there is an error because the numbers do not match? There is a large difference between the audited version and this version.
 - Stephanie Helmig said this could be another instance of her waiting until the auditors fix it.
 - Vice Chairman Stout would like to see an accurate report for budget planning purposes. Discussion ensued and the committee tried to mathematically figure out the accuracy of the reports. If encumbrances went into the expenses, we are looking for around \$50,000 if they did not then the reports are even further off at around \$150,000. The reports need to match for budget planning purposes.
 - Jodi Hedstrom asked if the column headings could continue on each page to make reading the reports easier.
 - Stephanie Helmig said she would ask.
 - Stephanie Helmig noted that at the next school meeting they are revisiting how they do the accounting. The new business agent likes to keep the line items as is so you can see what has been overspent and what has additional funds. Currently it is the school boards policy to move money around.
 - Discussion ensued around this topic. Refer to audio for details.
 - Vice Chairman Stout would like Stephanie Helmig to ask why the numbers do not add up?
 - A lot of discussion ensued around trying to figure out the report and diagnose the numbers. Refer to audio for complete discussion.
 - Vice Chairman Stout was reviewing RSA 32:11-A and he would like the report that corresponds with that RSA. In short, The RSA 32:11-A is a two-year report that breaks down the special ed revenue and expenses.

Other Business

Rereviewed the Budget Calendar going forward.

- 10/09 Review Selectmen's budget, formulate questions - 7 PM Town Hall
- 11/13 Joint meeting with Selectmen and (if time permits) voting on the preliminary budget recommendations for the town - 7 PM Town Hall
- 11/14 Vote on preliminary budget recommendations for the town budget (will be cancelled if completed on 11/13) - 7 PM Town Hall
- 11/18 Review school budget and formulate questions - 7 PM Town Hall
- 12/4 Non-petitioned warrant articles due
- 12/2 Joint meeting with School Board and Budget Committee and voting on the preliminary budget recommendations for the school - 7 PM Moore School media center
- 12/11 Public Hearing on town budget, review non-petitioned warrant articles if time permits - 7 PM Town Hall
- 12/12 Public Hearing on school budget - 7 PM Town Hall
- 1/14 Petitioned warrant articles due
- 1/08 Supplemental hearing on town and school budgets and warrant articles - 7 PM Town Hall
- 02/01 Town Deliberative Session - 9 AM Moore School
- 2/5 School Deliberative Session - 6 PM Moore School (snow date 2/6 6PM)
- 03/10 Town Meeting

There being no further business, Jodi Hedstrom made a motion to adjourn, was seconded by Katrina Niles and the motion carried.

Meeting was adjourned at 8:11 pm

Submitted by: Kaycee Vitale, Administrative Assistant