



TOWN OF GILMANTON

BUDGET COMMITTEE

503 PROVINCE RD, Gilmanton, NH 03237

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Budget Committee

January 3, 2017

Academy Building-After School Budget Hearing

AGENDA

Call To Order

Updated Information Review

WARRANT ARTICLES

EXPECTED REVENUE

Approval of December 13th, 2017 Minutes

Adjournment

TOWN OF GILMANTON

BUDGET COMMITTEE MEETING PUBLIC HEARING- SCHOOL

Wednesday, January 3, 2018

Budget Committee members present: Brian Forst, Chairman, Steven Bedard, Joanne Melle, Grace Sisti, Stephen McWhinnie-Selectmen Alt, Mark Sawyer and Robert Carpenter, School Board representative, Patrick Hackley Sawyer Lake District Rep.

Anne Kirby, Vice Chairperson, Michael Jean, Selectmen Representative-Not present with notice,

Members of the public were School District Superintendent, John Fauci; Business Administrator, Christine Hayes; Principal, Carol Locke; Vice Principal, Deb Bergeron; Director of Student Services Nancy Fournier, and Moderator Mark Sisti,

School Board members Michelle Heyman, Adam Mini, Malcolm MacLeod and Frank Weeks.

Chairman Forst called the meeting to order at 6:02 p.m.

Pledge of Allegiance.

Forst: Rules and Regulations of Budget Meeting

Present line by line, any questions will be addressed, purpose of a public hearing-Please raise hand-will be called on.

#1100-TOTAL REGULAR EDUCATION: \$5,489,144.00-\$19,033.00 decrease from last year.

No questions.

#1200 Total Special Education: \$786,022.00 \$89,295 increase over last year due to number of students increasing in the district.

No questions.

#1410-CoCurricular- \$68,339.00 \$5480.00 increase over last year.

#2122- Attendance- Level funded at \$1.00.

#2120- Guidance-\$121,198.00 \$3501.00 increase over last year.

No questions.

#2130- Health \$63,554.00 \$871.00 increase over last year.

#2140-Psychological \$55,800.00 \$5100.00 decrease from last year.

#2159-Total Speech \$53000.00 \$7855.00 decrease from last year.

#2160 Total Physical Occupation \$116,235 \$2467.00 decrease from last year.

#2212 Total Instructional Development \$52,486.00 \$3397.00 increase over last year.

#2222 Library \$76,044.00 \$5582.00 increase over last year.

#2225 Technology \$169,191.00 \$1500.00 increase over last year.

33 #2310 School Board \$50,800.00 \$3500.00 increase over last year.

34 #2320 Super Intendent \$149,267 \$3183.00 increase over last year.

35 #2331 Student Support Services \$114,621.00 \$3553.00 increase over last year.

36 #2410 Principal \$258,437.00 \$3757.00 increase over last year.

37 #2510 Fiscal \$110,182.00 \$491.00 increase over last year.

38 #2620 Plant Operating Budget- \$411,056.00 \$9697.00 increase over last year.

39 #2700 Transportation-\$528,656.00 decrease \$9603.000 decrease from last year; \$508,656
40 decreased by \$29,603

41 Carpenter: Decrease the \$528,656.00 by \$20,000.00

42 Forst: Change the bottom line by \$20,000.00

43 McWhinnie: what is the % again?

44 Carpenter: Entire decrease by \$29,603 no % given.

45 #2910 Total Support Benefits \$1,677,813.00 \$7992.00 decrease from last year.

46 #2920 Total Initiative New line this year \$33,202.00; new line equals 100% increase.

47 #3100 Total Food Service \$37,000-no change from last year.

48 #5100 Debt Services \$37,579.00 \$630.00 decrease from last year.

49 #5250 Total Special Revenue \$240,000.00 same as every year.

50 #5221 Total Food Service Fund \$150,071.00 \$6282.00 decrease from last year.

51 Forst: Operating Budget \$10,829,697.00 all in agreement? Will change, increase number to
52 \$88,046.00

53 Hayes: No, \$86,000-Looking at Administration want to look at Board change

54 Carpenter: Administration change is more than board change.

55 Forst: Administration change is different than board recommendation

56 Heyman: Administration change is different from board recommendations. Board took \$2000.00
57 out of operating budget.

58 Forst: Administration Rec \$851,697.00 Administration charge line \$18,000.00 less than
59 \$20,000.00

60 Hayes: Everything will go down \$20,000.00. Take \$20,000.00 off of bottom line, because
61 Board, take \$20,000.00 off of the \$106,000.00

62 Forst: \$86,047 increase in total budget operations

63 Hayes- Correct, .8% increase (less than that) less than 1%

64 Forst: Reads Warrant Articles: See attached sheet for article and reference letter

65 Discussion:

66 Warrant Article XI New line in budget-looking to establish this year. Previous articles are
67 already established.

68 Warrant Article XII \$10,829,697.00 default remain the same (10,805,737.00) correct?

69 Hayes: Yes. \$10,805,737.00

70 Public Purposes-\$17.59 about on tax bill. When numbers are put out; Tax rates are set, by the
71 Selectmen, at a later date

72 Budget committee is giving the Public the best estimated impact.

73 Hayes: Try to estimate conservative as well as realistic.

74 Forst: Best guess estimate; Warn to the possible impact of what the budget is.

75 Any questions for the school.

76 No questions.

77 Budget Committee Super Saturday is on Saturday to review numbers of school and make
78 recommendations during meeting.

79 Close the public hearing for school at 6:25 pm.

80 Fauci: Concord- Vouchers for student that do not attend the school, could have a significant
81 impact on the school-Bill passed for \$3600.00 per student

82 M.Sisti: Has a long way to go.

83 McWhinnie: Home school, entitled to a voucher for \$3600.00

84 Forst: Private schools?

85 Bedard: Impact?

86 Fauci: 40 home schooled students.

87 Min: Chose not to go to Gilford-town did not have to pay, now the town will have to pay.

88 Locke: Students attending Bishop Brady – Separation of Church and State.

89 M. Sisti: Long way to go.

90 Fauci: Lobby agreement-have to wait and see.

91 McWhinnie: Estimate of time?

92 Fauci: Legislative process can take time.

93 M.Sisti: Will take time-nothing immediate.

94 Fournier: Higher amount with student disabilities.

95 Hayes: Login to State Saturday to print off forms and sign so that she can send forms to state?

96 Forst: Ok-

97 Town Warrant Articles: Reason the articles are not numbered? Wait for Heidi and Brenda.

98 Bedard: Recommend any of these or not?

99 Forst: Board of Selectmen (BOS) has put forward so Bos has recommended.

100 Bedard: BOS unanimous in all decisions?

101 McWhinnie: Not sure.

102 Forst: Doesn't matter-they have put forth the articles means that they recommend the article.

103 Bedard: General Question: Received a Wal-Mart gift card for a volunteer position? Is this a

104 town funded line item? Request that the budget line for this go to zero so that it won't happen in

105 the future.

106 McWhinnie: Yes it is a line item.

107 Melle: Did not think that the gift card was a good idea. Those are tax dollars.

108 Bedard: If it was privately funded then fine.

109 McWhinnie: You can return it to the town and it will be donated.

110 Bedard: Appreciate the effort.

111 Forst: Regular Budget meeting starts at 6:41 pm

112 Review Draft 2018 Town Warrant Articles

113 See Attached Draft Warrant Articles (lettered for minutes reference only)

114 Discussion:

115 Article A-No discussion Article I is the operating budget number and we don't have the number

116 yet. Do not need to discuss.

117 Article B-

118 Duval: The number has been adjusted. Numbers given by Chief Hempel: DRA confirmed

119 language to allow to expend even if the first is not passed. Difference in price is interest. Goal

120 was to fund no additional purchases

121 Forst: Even though it won't be 126?

122 Duval: Yes.

123 Article C- Fire Radio

124 Article D-Cardiac Monitors-

125 Carpenter- not a previously established account?

126 Forst: No fund for this one.

127 Duval: No, funded through tax revenue.

128 Sawyer: Budget committee decided anything less than \$100,000.00 no capital reserve to fund it.

129 Forst: Have seen this happen.

130 Carpenter: Line what is done with the tractor line at the school-set up funds to help deal with
131 large costs over a long period of time and help with the tax rate.

132 Forst: tried this and did not make sense. Capital reserve large expenses we know are going to
133 come. Not an every year expense. Police cruiser due this year?

134 McWhinnie: Rotation.

135 Duval: Two year off three years on.

136 Forst: This was a discussion, putting away money to purchase a Fire Truck every 15 years is
137 different that a Police Cruiser. What happened when the cardiac monitors were received, Mark?

138 Sawyer: Bought for IW Fire station and the second was donated, not through taxation. Now
139 need to be replaced so we have a fund.

140 Forst: Acquired without taxation.

141 Article F- Date of minutes was significant

142 Duval: Preface next few articles recent conversation with CIP last year made recommendations
143 and did not.

144 Forst: No recommendation were brought forward in time.

145 Article G-Salt and sand

146 Article H-

147 Forst: Fire Truck- Name change somewhere.

148 Bedard: Doesn't sound familiar.

149 Forst: Did have two separate capital reserve titles-still have engine. One purchase of new and 1
150 for refurbishing. Sometime after saving money-combine the purchase of new and refurbishing
151 into one.

152 Sawyer: Yes

153 Forst: Combine purchase refurbish and then had replace

154 Bedard: Makes sense.

155 Sawyer: DRA required a separate fund for each truck.

156 Forst: DRA has worked with towns so that each piece isn't separate funds are more readily
157 available.

158 Carpenter: Where did the \$50,000.00 come from and what is the goal?

159 Forst: Goal \$500,000.00-to replace the fire truck- take 10 years-C.I.P. titled broadly as to
160 whether purchase new fire trucks or purchase used or late year models-C.I.P. maybe scale back
161 put away money but not aim for big numbers-This is where the \$50,000.00 came from.

162 Duval: Forst previously spoke to this

163 Forst: Original capital reserve intention 70%-80% reach-in reserve fund for purchase

164 Duval: Went over both options with chief so that article tax impact show zero-money for second
165 article is put aside already. Ability to purchase as many as possible.

166 Article I

167 Forst: same idea as truck-Aiming for \$400,000.00 in 10 years. How old Mark?

168 Sawyer: 2010 chassis with 2011 body and a 2012.

169 Forst: two ambulances needs to be replaced in two years and no money has been put away for
170 this and current balance is almost?

171 Duval: \$19,000.00 line #51

172 Forst: Fire trucks \$9200.00.

173 Carpenter: Line #49 and #51 Fire and Ambulance

174 Forst: A fund that has stopped being funded.

175 Article J-Skid Steer

176 Carpenter: Look into leasing option or was it not feasible?

177 McWhinnie: more expensive to lease not worth it.

178 Duval: Not viable-Only one company 24 months 36 and 48 month lease amount to finance was
179 54 and purchase was 23 after lease \$7,000.00 more.

180 Carpenter: Three years?

181 Duval: Terms for 24/36/48

182 Bedard: Buying a low mileage used one?

183 Duval: Not looked into as an option.

184 Duval: Hinderance on lease was because of odd level of usage-too low.

185 Forst: Recycling equipment fund?

186 Duval: Leave \$7000.00or \$8,000.00 in fund.

187 Forst: Why?

188 Duval: Didn't want to empty coffers...potential

189 McWhinnie: Reason \$24,500.00 from cap
190 Forst: \$33,423.00 in account and raising the rest from taxation.-line#61
191 Duval: Selectmen's design was to leave \$8,000.00 in fund, General Equipment line so not just
192 skid steer, monies for all of the equipment; not facilities improvement; equipment.
193 Carpenter: Compactor covered in this?
194 McWhinnie: Leave in just in-case there is more equipment to be replaced.
195 Forst: not for facilities improvement-already paid taxes on this why not use it up.
196 Duval: Understood design of the account.
197 McWhinnie: Unknown why-specifically but there is still a lot of older equipment there. Right to
198 expend?
199 Duval: NO.
200 Forst: Warrant Article is here, its going to warned, can budget committee change number on a
201 warrant article?
202 Duval: Selectmen meeting before the budget committee meeting.
203 Bedard: NO-can not change a warrant article
204 Forst: Look at warrant articles to revise?
205 McWhinnie: Yes, review. \$14,000.00 above and beyond in Capital reserve.
206 Forst: Left \$1000.00; changed to \$15000.00 some number to what is already saved.
207 Paquette: Can change at deliberative session.
208 Article K-
209 Forst: Fund currently has?
210 Carpenter: Line #50
211 Paquette: Updated capital reserve sheet-update what has been withdrawn from account.
212 \$38,382.00 has been withdrawn from fund.
213 Carpenter: \$38,382 withdrawn? Line #50 and #41. Only \$31,697 in account so zero?
214 Duval: No, some of the 38 has already been withdrawn for final bills paid.
215 Bedard: General ideal of where its headed yet?
216 Forst: Capital or non-capital reads notes. Recycling \$38,382; Court \$30,000; Bridge \$118,669.
217 How were these taken out-only out of fund by vote of the people?
218 Paquette: 2016 Warrant article authorized board to withdraw
219 Forst: Lapsing?

220 Paquette: not finished paying-would have withdrawn
221 Duval: non-lapsing.
222 Bedard: Get defined before Super Saturday, so we can make a recommendation on warrant
223 article situation similar as before reduce tax rate and not zero out.
224 Duval: Will email trustees
225 Bedard: Enough money to reduce taxation not zeroing out
226 Paquette: Let them know what the balance is.
227 Article L- Final design
228 Forst: Next Phase? What separate bridges-two different articles?
229 Duval: Different stages withdrawing funds first article, second article is taxation.
230 Forst: Why?
231 Duval: Cost
232 Forst: town has been aggressively putting funds in.
233 Forst: \$376,000.00
234 Duval: 2019 is a big year.
235 Paquette: completed will be getting revenue
236 Duval: No revenue until construction completed-bonds for one year.
237 Bedard: Next year money back from the state?
238 Duval: No, fiscal year, it will the next year after that. Spread cost of Bridge out
239 McWhinnie: Save 200-250,000.00 by getting rid of the temporary bridge. Total cost of all
240 bridges- 998 for one and 1.7 for the other.
241 Duval: will need to bond for a year
242 Forst: responsible for 20%
243 Duval: only bond for a year.
244 Bedard: half put away?
245 Forst: 3 million being the bridge fund five years ago-\$376 put away and raise another
246 \$86,000.00 this year-Homework has been doesn't-raising rather than expend.
247 McWhinnie: Plenty of public sessions on this
248 Duval: lessen the burden for future years.
249 Article M-doesn't say raised or taken out-review wording.
250 Article N-Academy Building-

251 Forst: Purpose of new fund

252 Duval: Immediate need is a new fire pump, the current one is not repairable if needed. Warrant
253 Article for generator that was quoted prior no longer fits the needs.

254 Bedard: Many questions...for starters, new fire pump cost?

255 Duval: \$95,000.00 for diesel pump so no load on generator more efficient. \$33,000.00-
256 \$36,000.00;

257 McWhinnie: Diesel set up easier require minimum electric. Diesel electric or diesel have to
258 weigh out costs has met with a couple of companies.

259 Bedard: Current pump only comes on in an emergency?

260 Duval: Runs until its stops.

261 McWhinnie: Yes, comes on in emergencies. Have to have lights to get people out.

262 Bedard: Pumping side? Outside connections? Worries.

263 McWhinnie: worried for what?

264 Bedard: why would we not just go with the \$33 or 36,000.00 ones?

265 McWhinnie: Burn out pump with current electrical. Outside connect to turn off? No take from
266 Pond leave it independent of the pump.

267 Duval: Pump is for existing sprinkler system

268 Forst: comes off the pond at Henry's

269 McWhinnie: Adequate electrical to support electrical option?

270 Bedard: Option \$95,000.00 or \$36,000.00

271 Forst: In depth on Super Saturday

272 Duval: size of generator, significant change

273 Forst: Generator/FP-mechanical upgrade professional engineering-discussing for 2-3 years now

274 Article O- Revaluation

275 Article P-Court case-non capital

276 Article Q-Highway equipment to reserve fund.

277 Forst: Reason behind this?

278 Duval: similar to the fire truck fund, create more ability to use funds for variety of reasons- fix
279 grader was unexpected

280 Paquette: Sander motor recently had to be replaced.

281 Article R- Highway sheds line read by Bedard.

282 #55; Septic #56, Town drive #57, Roof#58, salt #59, solid waste #70

283 Article S- Police outside details

284 Duval: Still under review for language-drafted several times-DRA; Selectmen review intent was
285 accurate but original article was incorrect. DRA did not catch that the original article was not
286 sufficient -attempt to correct that.

287 Forst: Changes current practice how?

288 Duval: DRA rejected language must present a % or a dollar amount intent surplus go into
289 general fund-unable to do that.

290 Carpenter: Take 100% of the surplus?

291 Duval: All still in play-original review of language was vague;(50% of what?) all revolving
292 funds do retain some surplus. Bring to Selectmen to confirm.

293 McWhinnie: Work in progress.

294 Carpenter: 50% to offset taxes...What can the other 50% be used for? Public health and safety?

295 Paquette: PD safety in general

296 Forst: Own little capital reserve

297 Paquette: RSA dictating what it is called-revolving fund

298 Forst: Revolving fund; Trustees invested?

299 Paquette: Treasurers-it just sits there.

300 McWhinnie: The article intent was to take to offset; language is wrong.

301 Paquette: Offset expense detailed duties right now any surplus is sitting and town cannot use-it
302 is an issue. 50% of-gross/net? Need net have enough money in fund to cover detail expense.

303 McWhinnie: Started at 50%.

304 Paquette: 50% was suggested by DRA

305 Forst: Grounds to go after?

306 Paquette: Inexperienced person review the original warrant article-violated the intent of tax
307 payers-DRA no repercussions-Make sure wording is what is intended.

308 Carpenter: Regular fund-Warrant every year?

309 Duval: Purchase with what is left in revolving fund would have to be warrant article and voted
310 on.

311 Article T

312 Forst:-not a lot to do with budget-help the budget

313 Article U

314 Forst: Purpose? Who wrote this?

315 G. Sisti: Non-capital reserve fund for clock.

316 G. Sisti: Donation can be accepted and expended by Selectmen. Recruit and designate clock
317 winding.

318 Bedard: Wind weekly?

319 Forst: Petition Warrant

320 Duval: Selectmen elected to do so

321 Open for revision

322 No impact to taxpayer

323 Forst: \$600.00 already donated

324 Bedard: "feelgood" article

325 Article V-no review

326 Article W- TC/TX-

327 Duval: computer replacement and repair-accessible to all departments not just TC/TX

328 Forst: GYRL-Number is correct? It was the number that was presented.

329 Duval: Yes

330 G. Sisti: Warrant article-Wilson-question mark at the end of the warrant article. Is that right?

331 Bedard: Issued a Quit Claim deed?

332 Duval: Parcel was taken by tax deed, and descriptive language that was used can not be found in
333 another deed.

334 Forst: Deed recorded incorrectly?

335 McWhinnie: No documentation to confirm Quit claim.

336 G. Sisti: Town should not vote whether people own property or not. Very bad idea.

337 Bedard: Agreed bad idea, expenses involved. Deed re-written; survey property line.

338 Forst: Cost born by potential land owner.

339 G. Sisti: Gets town involved.

340 Duval: legal said BOS cannot sign off on Quit Claim. Submit through petition warrant article.
341 Assumption that it was lost in translation. Have been paying taxes and would now like to do a
342 conservation easement

343 Bedard: Town council not sufficient evident for BOS if we are supporting this article? Non-
44 monetary-How do the voters know if it's a good decision to make?

345 Forst: Cannot decide if expense will be attached

346 Bedard: Make sure it is a non-monetary article. Who pays the cost of doing this? Are the
347 selectmen saying no cost attached.

348 Duval: legal fees would be incurred by town. Deliberative session can be addressed

349 Forst: can't change intent of petition article.

350 Bedard: Are cost to town?

351 Paquette: Numbers will be attached if passes. Prove that town was in error

352 Forst: No money figure attached cannot project if there will be.

353 Bedard: There is no cost to the town for doing this (warrant articles without money attached- not
354 recommend)

355 Duval: Legal fees.

356 Forst: No recommendation without a monetary figure raise and appropriate money-if chosen
357 than town would incur costs.

358 Paquette: BOS discovers cost involved in the petition then refuse to acknowledge article because
359 there is no money to fund it.

360 Bedard: Legal council could be costly. Selectmen would have to fund money in budget to pay
361 giving options.

362 Carpenter: How much land?

363 McWhinnie: 25 acres

364 Forst: Town is voting to allow quit claim deed on this property

365 McWhinnie: No one claiming land

366 Bedard: Similar to Guinea Ridge school house-not paying taxes on it.

367 Duval: If land is where claimed then the owner does own it not the town.

368 Bedard: Attempt to shorten the process.

369 Forst: 1,748,421 is the number that you want to use?

370 Paquette: Yes, 1.5 million recommended by Budget Committee. Last year (1.769) was revised by
371 DRA to 1.7 million-see note on spread sheet.

372 Forst: proposed 1,748,421 by Board of Selectmen.

373 Paquette: Yes, Budget Committee recommended 1,548,852 (last year)

374 Bedard: Procedure line by line-go through these?

375 Forst: Open for discussion of committee. Initial reaction-very realistic numbers dealt with in the
376 last three years, (1.748) significant tax burden. Very realistic numbers. Break down line by line

- 377 Bedard: Had to increase the budget. Motor Vehicle fees-actual number is lower than estimate.
- 378 Paquette: Unedited numbers some are still put in estimate number is based on 12 months overall
- 379 Bedard: Had actuals-going backwards \$50,000-Talk to Deb.
- 380 Duval: When she was there people were buying new vehicles rather than used.
- 381 Paquette: In December the numbers will change-revised with more data to review.
- 382 BOS set recommendation for revenues -BOS not the budget committee
- 383 Forst: \$200,000.00 stronger. BOS were not setting revenue numbers in the past.
- 384 Bedard: Being proactive-take into consideration recommendations; otherwise no sense in
- 385 reviewing this.
- 386 McWhinnie: Welcome the recommendations of the budget committee
- 387 Forst: Last two or three years the Budget committee has.
- 388 Bedard: Bulky waste and construction debris situation at the Recycling Facility?
- 389 Paquette: still entering revenues will have four more weeks
- 390 McWhinnie: Price change in charging is affecting numbers
- 391 Bedard: rate changes in September?
- 392 McWhinnie: Yes
- 393 Paquette: Misc. is concerning i.e. propane tanks-NRRA small fees not itemized in recycling
- 394 category. Would like to add a misc. line to recycling revenue next year for the random costs like
- 395 propane tanks. Not a lot of money and not very frequent but for when it is needed.
- 396 Forst: December 13th minutes? Concerns?
- 397 Paquette: Use the updated January 3rd 2018 updated expenses -not expected to change. January
- 398 3rd unless given new sheets before then. Still entering 2017 invoices, actual will be updated-
- 399 expenditure report-typically 10th of the month.
- 400 Forst: Last set of numbers? Invoice dated today-is that a 2018 expense? Billed off this year?
- 401 Paquette: As far as I know. No, not if ordered in 2017. Sometimes invoices are not received
- 402 until February or March. Auditory view ordered as year ordered. Just following government
- 403 accounting practices. Work on a cash basis; auditors work on accrue basis.
- 404 McWhinnie: DRA, right?
- 405 Paquette: Yes
- 406 Bedard: Cutoff date to submit invoices?
- 407 McWhinnie: To deny payment?

408 Paquette: 2018 budget prior year questioned, invoice in litigation auditory need to be notified.
409 reports don't match

410 Motion to accept December 13th minutes as submitted, made by Steve Bedard, and seconded by
411 Stephen McWhinnie.

412 Minutes accepted/approved as delivered.

413 G.Sisti: Funeral for Mary Morse on Saturday would like to break for it.

414 Forst: will break from 11-12 on Saturday.

415 **ADJOURNMENT**

416 **On a motion made by Stephen McWhinnie, seconded Robert Carpenter, the Budget**
417 **Committee meeting adjourned at 8:23 p.m.**

418 Respectfully submitted,

419 Amy Russell, Recording Clerk



BUDGET COMMITTEE
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SIGN IN SHEET

DATE: January 3 2018

SIGNATURE:

PRINTED NAME:

Brian Forst
Carol Locke
John A. Fauci
Michelle Heyman
Nancy Fournier
Grace L. Sisti
Steve McWhorter
Frank Weeler
Robert Carpenter
Allison Howe
Debra Bergeron
Mark Sawyer
NOAZKE MELLE
CHRISTINE HAYES
ADAM MINI
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Stephen Bedara

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