

ASHLAND BUDGET COMMITTEE  
DRAFT MINUTES  
July 17, 2014

**D. Ruell called the meeting to order at 5:30 at the Ashland Fire Station.**

**Budget Committee Members Present:** Mardean Badger, Christine Cilley, Sandra Coleman, Normand DeWolfe, Harold Lamos, Renee Liebert, David Ruell, David Toth

**Alternates Present:** Glenn Dion, School Board Alternate; Steve Felton, Selectboard Alternate

**Others Present:** Eli Badger, Paul Branscombe, Brenda Paquette, Jim Gleich, Fran Newton, Tim Paquette

**Absent:** Mark Scarano (with notice)

**D. Ruell called the meeting to order at 5:30 at the Ashland Fire Station.**

### **Minutes**

Corrections to the Budget Committee minutes of July 10, 2014 were as follows: (1) under Also Present, change "Glen" to "Glenn", (2) under Library, Represented by add "Mardean Badger," (3) under Library Expenditures, change "bought 2 Kindles with donation money" to "bought 2 Kindles with patron fees," and (4) on page 2, paragraph 2, add 1/15/14 to the list of dates.

M. Badger made a motion to approve the minutes of July 10, 2014 as amended. The motion was seconded by C. Cilley. The vote was 7 yes with 1 abstention.

D. Reull asked members to review the Minutes Procedures (Attachment 1) for discussion at the July 24, 2014 meeting.

M. Badger said the minutes from November 7, 2013, had been found and were now posted on the Town Website. She noted that the November 7 minutes had been approved on November 13, 2014.

S. Coleman said that she had found her notes for the minutes from December 28, 2013, and would try to reconstruct them.

The minutes from December 30, 2014, are still missing.

### **Other Business**

D. Toth handed out a draft of Budget Committee Goals and Evaluation Criteria (Attachment 2) for discussion at the July 24, 2014, meeting.

## Mid-Year Budget Review - Administration

### *General Comments*

P. Branscombe said that 41% of the budget is remaining as of July 15, 2014, which is normal for expenditures through July.

B. Paquette said the auditors recommended that the Library reimburse the town \$750 for their portion of the audit, approximately \$200 for the library's workman's compensation, and the library's portion of insurance, which B. Paquette will determine.

B. Paquette said that the town has not put aside money to pay retirement benefits and recommended establishing a capital reserve account for this purpose. D. Toth asked what the anticipated costs would be, and B. Paquette said she would provide the figures to the committee.

N. DeWolfe expressed concern that revenues from taxes are not shown on the revenue sheet. B. Paquette said that the number shown is the amount on the warrant and not the amount of revenue collected.

### *Executive*

01-4130-10-491 EXEC Telephone – S. Coleman asked why telephones for the town cost \$7,200. It was explained that \$7,200 is the amount in the default budget, but that the current expenditure is \$2090, and that there should be a savings in this line due to the new phone system.

01-4130-10-550 EXEC Printing – N. DeWolfe asked whether there would be enough money in this line to pay for the remaining printing expenses. P. Branscombe and B. Paquette said that there should be enough to cover the cost of printing the town report.

01-4130-10-560 EXEC Professional Dues - P. Branscombe explained that this line has been overspent by \$121.92 because of increases in dues for professional organizations. In addition, the professional dues for assessing have been added to this line.

01-4130-10-615 EXEC Mileage Expense – P. Branscombe said this line is over spent by \$118.92 because the Cemetery Trustees have been reimbursed \$125.00 for mileage for training. The committee recommended establishing a budget for the Cemetery Trustees.

### *Election and Registration*

01-4150-10-540 ER Election Advertising – P. Tucker sent D. Ruell a report stating that advertising may be the only line under Election and Registration that will be over budget.

### *Financial Administration*

01-4150-10-120 FIN Salary PT Finance Officer – P. Branscombe explained that while the line has only 38% remaining, the Finance Officer worked extra hours during the transition earlier this year but that the line should not be overspent.

01-4150-10-130 FIN Treasurer's Office Salary – B. Paquette said that the utilities pay a portion of the Treasurer's salary, which has not been deducted from this line yet. Members of the committee said they thought the utilities paid the Treasurer directly rather than reimbursing the town. B. Paquette said she would check with the utilities and adjust the line accordingly.

01-4150-20-301 FIN Audit - B. Paquette said all audit expenses had been paid

### *Property Taxation*

0104152-10-310 PT Appraisal Expense – P. Paquette said that any additional spending on this line would depend on abatements.

### *Legal and Judicial*

01-4152-10-320 LE Town Officers Legal Expenses – P. Branscombe said that this line will likely be overspent due to pending law suits. He estimated the total expense will be approximately \$25,000.

### *Land Use*

01-4191-10-330 LU Legal - Legal is overspent by \$4563.00 as a result of law suits. P. Branscombe estimates that an additional \$7,000 to \$8,000 will be required this year.

01-4191-20-610 LU General Expenses - General Expenses are overspent due to Lakes Region Planning Council (LRPC) expenses and other supplies.

01-4191-10-625 LU Postage – The postage line has 17.57% remaining; however, the cost of postage is offset by revenues from application fees. B. Paquette will check to see where the revenues from these fees are recorded.

### *General Government Buildings*

01-4194-10-411 GGB Propane - This line has 14.98% remaining. B. Paquette thought that the propane tanks had been topped off late this spring and that there may be enough fuel and/or funds to meet this year's heating requirements.

### *Insurance Not Allocated Elsewhere*

01-4196-10-210 INS Health Insurance-Ret. Employee – This line has been overspent because only half the money required was budgeted.

### *Emergency Management*

01-4290-10-610 EM General Expense - P. Branscombe said that the emergency generator at Ashland Fire Station should be placed under this line rather than in the Fire Department Budget.

### *Health Officer*

01-4422-10-110 HD Health Officer Salary – This line will be overspent because the Health Officer was inadvertently not paid for two months last year.

### *Patriotic Purposes*

01-4589-90-225 PP AARA July 4<sup>th</sup> Expenses – The -\$3,065 is unanticipated revenue. All 4<sup>th</sup> July expenses are offset by revenue.

### *Warrant Articles*

B. Paquette said that the warrant articles will be funded once a cash flow calculation has been completed and requests come in from the various agencies.

## **Mid-Year Budget Review – Public Works Department**

### *Public Works Administration*

01-4311-10-115 PW Highway OT - There is 23.83% remaining in this line due to the conditions this winter. T. Paquette said that there should be enough left in the line to cover November and December.

### *Highways & Streets*

01-4312-10-730 HWY Street Improvements - \$11,405 has been spent on Leavitt Hill. T. Paquette is waiting to begin several projects including Owl Brook Road and Smith Hill Road. It was noted that the funds in this line are covered by the State Highway grant.

01-4312-20-411 HWY Heat – T. Paquette estimates that there should be enough money in the budget to cover heat this year.

01-4312-20-430 HWY Equipment Maintenance – This line is overspent due to the break down of old equipment.

01-4312-20-635 HWY Fuel – There is 37.34% remaining. T, Paquette said that fuel expense this January was approximately \$2,000 more than in 2013.

01-4321-50-612 HWY Winter Maintenance - There is 5.7% remaining in this line due to the conditions this winter and the additional requirements for sand and salt during the cold weather.

01-4312-70-640 HWY Building Expense - This line is overspent because of the replacement of two bay doors and continuing furnace problems.

#### *Town Mechanic*

01-4324-10-610 MECH General Expense – This line has been overspent by \$280.20. The line was cut back by the Board of Selectmen. Overall, however, the Town Mechanic's budget still has 44.62% remaining.

### **Mid-Year Budget Review – Parks and Recreation**

Parks and Recreation Direct, J. Gleich, provided the Budget Committee with a summary sheet of his activities (Attachment 3). Additional discussion not covered in the sheet follows:

01-5421-20-630 – P&R Summer Maintenance - This line had \$1.00 budgeted, but is now being used to track expenses for the Snack Shack at the beach. The expenses to date have been \$479.57 and the revenues have been \$521.95. R. Liebert asked snacks are priced, and J. Gleich said they are priced to cover costs plus a small margin for profit.

01-4521-30-110 P&R Beach Salaries – This line was supposed to be deleted and moved to line 01-4521-20-110. B. Paquette will ensure that this is done.

01-4521-40-834 P&R Vacation Camp Special Programs – There will be money remaining in this line after completion of the Summer Camp Program.

J. Gleich said that the After School Program revenues were \$10,195.00 and that the program is making a profit. The Vacation Camp program has revenues so far of \$4,441 with two weeks remaining.

### **Adjournment**

R. Liebert made a motion to adjourn at 7:57 p.m. The motion was seconded by C. Cilley and unanimously approved.

Respectfully Submitted  
Dave Toth

## Attachment (1)

## Minutes of Ashland Budget Committee Meetings (Draft)

## Must by law include

- Names of members present or excused
- Names of people appearing before the committee
- At least a brief description of the subjects discussed
- A record of all votes taken

Minutes, by state law, must be given to town clerk and available for public inspection in not more than five business days, defined by law as Monday through Friday, excluding national and state holidays. It does not matter if they have been approved by the committee or not. Changes, if needed, will be recorded in the minutes of the meeting that approves the minutes.

## Electronic copies to

- committee members, notably Mardean Badger (town website)
- Town Administrator [townadmin@ashland.nh.gov](mailto:townadmin@ashland.nh.gov)
- Utility Commissions, if relevant
  - Water & Sewer [waterandsewer@ashland.nh.gov](mailto:waterandsewer@ashland.nh.gov)
  - Electric [ashlandutilities@yahoo.com](mailto:ashlandutilities@yahoo.com)
- School, if relevant
  - SAU office [trish.temperino@interlakes.org](mailto:trish.temperino@interlakes.org)

## Paper copies to

- Town Clerk (legal requirement)
- Five members of committee (Cilley, Coleman, Dion, Lamos, Ruell) their folders are marked with P in red committee folder
- School, if relevant (mail to Principal, Ashland Schools, 16 Education Drive, with envelope at Town Office)

## Attachment (2)

### Budget Goals and Evaluation Criteria (Draft)

The following is a summary of the goals and evaluation criteria we used last year in preparing the budget, to the best of my recollection, and some suggestions we might consider for this year. For those who are new to the committee this year, we did not necessarily “formally” approve what follows, but the ideas were discussed and some of us used them in our decision making process.

Goal: Develop a level funded budget including the warrant articles.

Evaluation Criteria/Guidelines (in no particular order)

- Required/necessary spending
- CIP recommendations/priorities
- Cost of inflation
- Spending matched by grants
- Spending with short-term/long-term payback/savings
- Spending designed to generate additional revenue
- Spending that promotes economic development
- Increases in spending should be matched by increases in revenue

Ideas for this year

Goal: Level fund the budget including warrant articles; or create a budget that reduces the tax rate by \_\_\_\_\_ %

Ensure that the most cost effective approach is used for all spending

- Cost benefit analysis of spending over \$10,000, including buy vs. lease, new vs. used, rent vs. buy, where applicable)
- Spending that reduces risk
- Spending that promotes pay parity/fairness
- Spending that involves consolidation of equipment/resources
- Spending that reduces long term debt
- Spending that involves sharing of equipment/resources across departments
- Increase the unassigned fund balance to at least the minimum, safe level

## Attachment (3)

## Parks &amp; Recreation Mid-Year Review Notes

## Overview

Provide a verbal overview of the department or area of responsibility to include:

- Summary of how the year is going
  - **The year is going well. To be specific, the summer is halfway finished. The Summer Camp has three weeks remaining and we are hoping to have guards and gate coverage until Labor Day.**
- Any unexpected financial issues
  - **The summer camp program released a counselor due to insufficient camper enrolment in that age group.**
- Any upcoming financial concerns
  - **01-4520-50-411 P&R Fuels**
- Any areas you want to communicate to the budget committee
  - **Possible revenue generating proposal for the Town Beach. A few years ago, I proposed the addition of kayak rental to the beach activities. This program did not come to fruition. However, an enterprising community member shed a little light on a rebirth of the program with a twist. Have paddle boat rentals from the Town Beach. Paddle boats are covered under the Towns' liability insurance and offer a greater lower body (peddling) workout. Paddle boats can be manned either solo or tandem, depending on the models. These can be cabled and locked right at the beach during the summer and stored in the campground during the winter. I am starting the research on what type of boats are available.**

## YTD Financial Review

- Address bottom line YTD expenses compared to budget and last year if possible
- Address any lines that represent 10% or more of your budget
- Address any lines that are currently spent beyond % of year you are reviewing (Example: reviewing 6 months into budget and spent over 50% of budget)
  - **01-4521-20-740 The Summer maintenance line which started out with \$1 in is being used for the beach snack shack supplies. This will be offset by revenue.**
- Address any lines that are significantly under budget
- Address any lines you expect to exceed budget at year end
  - **01-4520-50-411 P&R Fuels**
  - **01-4520-50-620 P&R General expense**
  - **01-4520-50-445 P&R Internet/cable**
  - **01-4520-50-631 P&R Building Expense**
  -
- Trustees/tax collector/treasurer etc. review financial info appropriate to your area



- Provide electronic and hard copy of information to all members of budget committee at least 1 week before meeting date and electronic copies monthly

#### Parks and Recreation Programs

After School Program – 26 registered students – 12-14 average attendance daily.

Summer Camp Program – 14 registered campers – 12 average attendance daily

#### Beach Program:

Seasonal Passes	Resident – 44 @ \$25 each - \$1,100.00
	Non Resident 17 @ \$50 each - \$850.00

#### Daily Passes to date

	Resident 95 @ \$2 each - \$190.00
	Non Resident 213 @ \$4 each - \$852.00