



Warner Budget Committee

Meeting Minutes
Thursday, October 18, 2018
APPROVED

Mike Cutting opened the meeting at 7:02 pm.

Committee members in attendance: Mike Cutting, Martha Mical, David Minton, Martha Bodnarik, Alfred Hanson, John Leavitt and John Dabuliewicz - Selectman's Rep., Peter Newman - Water District Rep.

Absent: Alfred Hanson

Others present: Jim Bingham - Town Administrator, Tracey Hallenborg - Finance, Ed Mical, Judy Newman-Rogers

1. 2019 Operating Budget

- A. Mike spoke about the changes in the upcoming budget season regarding capital expenses that are now in the operating budget (lease payments), the 15.4% increase in property liability insurance, 3% payroll increase. Trying to maintain level funding may be more difficult this coming year. Jim explained he is working with the Selectmen to begin selling tax deeded properties. Office supplies are researched in the Selectman's office for the best prices and in the future the offices will be contacted to go through and forward any extra office supplies to the Selectman's office to be inventoried for future use. The Departments are always looking for ways to cut costs. Jim said he will be looking into an Eversource program next year to reduce the cost of street lighting. Ed Mical mentioned a similar project was done a few years ago netting in zero savings because the rates went up.
- B. Judy asked if the office supply line will be disappearing from department budgets? Jim said not at all, the Selectman's office does comparison shopping and sometimes combines orders.

2. Capital Reserve Funds - Binder

- A. Tracy Hallenborg created a binder that holds spreadsheets showing the capital reserves activity. Tracey, beginning in 2014 created a spreadsheet for all the capital reserves to help her keep track of them. The binder is updated quarterly, each time an invoice is received it's paid from the municipal account and then quarterly, Tracey will request money from the Trustee's of the Trust Funds. If there is no activity in an account an update will not be needed. The binder is stored in the Selectman's Office. Tracey also has a master list of all the accounts, active and inactive.
- B. John Leavitt asked how difficult it would be to create a spreadsheet listing all the capital reserve funds with the balances updating quarterly so the Budget Committee can watch the activity in the active and inactive accounts. Martha B. said that is something for the Trustee's of the Trust Funds to do. The question is, to what purpose would the quarterly spreadsheet help anyone. The Trustee's of the Trust Funds has the information to create the spreadsheet from the bank statements. The best thing the Finance Office can do is track the transaction activity which is done and stored in a binder. Mike asked John L. how important is it to look at the activity quarterly compared to annually and he also asked the Committee if they want to meet with the Trustee's quarterly. Martha M. said the Committee should first look at the binder Tracey created and then have further discussion a couple of meetings from now to see if the Committee needs more than what is provided in the binder.
- C. Ed Mical talked about inactive reserves such as the Forest Fire Expendable Trust, it may be inactive, but the trust should not be dissolved in case it is needed. Also when funds are requested, there is a record of the request documented in meeting minutes.
- D. John L. asked if it makes more sense for a Budget Committee member to meet with the Trustee's of the Trust Funds and discuss the possibility of quarterly spreadsheet? Martha M. feels it's better if the Budget Committee attends a Trustee's meeting. Mike asked Martha M. to contact the Trustee's to find out when their next meeting is and report back. Martha B. said it is not the job of the Budget Committee to track how the Selectmen spend money, our job is to create an operating budget and she doesn't agree adding more work to others so that John L. can monitor. John L. said the spreadsheet is for the Budget Committee to use the information for developing the next years budget. Mike said the binder is available for viewing by any

member and a complete list of capital reserves is indicated in the Town Report and the Budget Committee will decide at a future date if a quarterly report is needed. Tracey added that if anyone has any questions to please see her or Jim. Jim said the binder is in the Selectman's Office for public viewing and the Trustee's of the Trust Funds do a very go job reporting as well. Martha M. also talked about the importance of the Selectmen making a motion in a public meeting to expend from capital reserves.

3. 2018 Operating Budget - Year to Date Review @ 81% Spent

Highlights:

- Computer Expenses is over spent, a new laptop was purchased for the Landuse Office as well for the Treasurer, updates on firewalls were also done. Jim and IT- Dan Watts are trying to track in more detail so they know whats needed year to year.
- Audit Report has not yet been received. John L. asked to have the Audit listed under old business on a future agenda.
- Landuse legal expense is overspent.
- Landuse mileage shows an increase due to the activity in the office.
- Landuse advertising shows an increase due to the activity in the office.
- It was noted that the Selectman's office tracks the gallons used regarding fuel costs.
- Police Department is working on filling the full-time position. Still in search of a part-time officer.
- Highway overtime labor is 100% spent mainly due to storms falling on the weekends.
- Quotes are being obtained for a suppression system at the Highway Department. Martha B. asked why it's taking so long, it was talked about at Town Meeting 2 years ago. Jim said other projects were pushed forward and the Transfer Station was added on to the project, sufficient water for the system needed to be determined as well.
- The suppression system for the Town Hall was put on hold because it was learned that there is only 6" piping instead of 8" piping. The project may need to be funded by Rural Development because of the piping, Jim is working with the Water District. Martha M. asked if the design is done. Jim said the engineering was done for bringing the line to the Town Hall based on an 8" main. The grant will pay for an 8" main.

4. 2018 Year to Date Revenue

Highlights:

- Martha B. commented about the need for numbers to be consistent.
- Jim will provide the detail pertaining to miscellaneous revenue, it will be re-discussed in a couple of weeks. Tracey said there was a check received from Wheelabrator in the amount of \$12,280.
- Tax rate was set at \$28.62.

5. October 25 Meeting

The Budget Committee will be meeting with the School Superintendent, one representative from the School Budget Committee and 2 representatives from the School Board.

6. Adjournment

Meeting adjourned at 8:35 pm

Recorder of the minutes: Mary Whalen