

Budget Advisory Committee

Minutes

August 24, 2023

Present: Gary Scholl, Tim Fiske, Mike Darnell, Peter Allen, Rob Kenney, Gail Cromnwell

Absent: Bill Ezell (SB Representative)

Chairman Scholl called the meeting to order at 7 pm.

The Minutes of the previous meeting on May 31, 2023, were approved without amendment.

Gary explained the work he has done on comparing the % of budget expenditures for this time in previous years. The town has spent a more than usual at this time this year, 59.4% of the budget. One problem has been the accuracy of the recorded expenditures. Our bookkeeper is new since March and did not receive much training from the previous bookkeeper. Gary has gone over a number of issues with her and hopefully things will be on proper track going forward. A major classification error was the recording of a payment on the new highway truck as a current expenditure when it should have been recorded as a trust fund expenditure. Small items continue to be unassigned when they should not be. No expenditure should be approved without a proper account number, and accounts cannot be created to cover new items.

We have a healthy cash balance as of the end of July, \$1,589,111, with all but \$60,772 (Citizens checking account) earning interest at our PDIP account.

The revolving fund for the Recreation Commission had a year-end balance of \$4,591 but there remain questions as to whether this fund is being handled properly. It apparently cannot receive donations yet the Commission is doing so. Revolving funds are commonly used to handle receipts and expenses for specific activities. Such as fund is not a trust fund. If donations are being received perhaps a trust fund is more appropriate. Gary, Mike and Peter will review the warrant article setting up the fund and its recent history to determine if action needs to be taken.

Tim reported on the three departments he oversees. The Fire Department generally makes its expenditures at the end of the year so there are no specific problems obvious at this point. The Highway Department is likely to be able to cover the overtime budget error (\$2,200 instead of \$22,000) because a third worker (Jim Koster) was added in April. This added to salary expense but but held overtime steady. A purchase of salt of \$8-10,000 more will be necessary before the end of the year. The salt line is already nearly \$3000 over budget. The department is likely to be able to meet its total budget but will need to be careful. Finally, Tim noted that the cemetery burials expense/receipts do not appear correct. No expense is shown for burials although there have been several this year. This expense is what is paid to a highway worker to open and close a grave. The cost may be included incorrectly in the cemetery maintenance line. There is also a

\$748 item shown as cemetery repairs and maintenance and it is not clear what this is. Gary will ask Cara for the details.

The town hall repairs have been underway for several weeks and the required work has increased as more problems were discovered. The Town Hall Repairs line is already showing \$7,867 spent of a \$10,000 budget. The budget was intended to cover painting but the painter was not able to schedule the work. Providing a cushion to cover repairs. The select board has approved going over budget on the line if necessary because of the importance of getting the work done, and it may be possible to cover the overage with ARPA funds if necessary.

Repairs to the Municipal Building are also scheduled to occur, after many years of delay.

The potential use of ARPA funds raised another question, that the money has paid for a number of important projects but it will come to an end. The town will have to live without it. Items such as the recently approved \$5000 fence for the library and the \$5000- barrier to be constructed on the town common are being paid with ARPA money.

Several other lines appear to have errors. Gary will ask for the details on \$ 6339 for electricity on the town ballfield or possibly common and \$831 for other property repairs and maintenance. These may be errors.

The next meeting will be with the town auditor on Sept 13.

The meeting adjourned at 8:20 pm.

Respectfully,
Gail Cromwell