

**Board of Selectmen
Work Session Meeting Minutes
January 17, 2024
Approved as Amended January 22, 2024**

1 Chairman Ben Bartlett called the meeting to order at 8:30 am.

2
3 Present: Selectmen Steve Welch, Ben Bartlett, Tim Dabrieo, and Matt Shirland, and Ellen White, Town
4 Administrator.

5
6 Absent: John Morin

7
8 There was no public in attendance.

9
10 Due to technological difficulties, the recording of this meeting began 5 minutes after the meeting
11 commenced.

12
13 The draft MS-DTB (default budget) was presented for review. Ms. White reviewed the appropriations as
14 voted in 2023 as \$4,850,365 which has been reduced by a one-time purchase of a laptop by the
15 Supervisors of the Checklist (\$1,200), and interest reduction in the landfill bond expiring in 2024 (\$558),
16 for a total default budget in the amount of \$4,848,607. This document will be finalized for signatures at
17 the January 22 meeting.

18
19 The estimated revenues as proposed are \$2,567,970. This figure remains unchanged from what was
20 originally proposed. This figure has been added into form MS-737: Proposed Budget, using the amounts
21 as recommended by the Selectmen, which were also presented at the Budget Hearing last Tuesday. Ms.
22 White stated that the Budget Committee cannot make any changes to the amounts presented without
23 holding an additional public hearing and timing will likely not allow that to happen. The Budget Committee
24 meets next tomorrow to provide their recommendations on all warrant articles.

25
26 A worksheet calculating the unassigned fund balance was also presented for review. Ms. White estimates
27 approximately \$161k will be added into this fund after the close of the 2023 budget year considering
28 additional revenues received, appropriations left to be expended, encumbrances as voted, and accrued
29 payroll and benefits. Mr. Dabrieo noted the unassigned fund balance is not actually a fund holding this
30 balance, which was a confusing point of discussion for the budget committee. Ms. White explained that
31 if all taxes due were fully collected it could potentially be cash in a fund, but rather a number on the
32 balance sheet of the town's financial statement and compilation of accounts receivable, unpaid taxes, and
33 appropriations not yet expended carried forward year-after-year. The DRA recommended amount is
34 between 5-17% of our operating expenses with a town-set target of 12% retainage. At the time the tax
35 rate was set, the percentage of retainage is 11.74%.

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37 Ms. White reviewed the RSA on the tax cap in place stating the Budget Committee cannot recommend a
38 budget (including warrant articles) exceeding 4% over last year's amount raised by taxation. This figure
39 has been calculated to be \$3,587,562. According to the budget proposed by the Board of Selectmen, the
40 estimated amount to be raised by taxation is \$3,737,860 which is \$150,298 more than the tax cap figure.
41 Presently all warrant articles are to be raised by taxation. Ms. White suggests consideration for the
42 difference to be used from unreserved fund balance to fund the warrant article to add to the building
43 maintenance capital reserve fund or a portion toward the back of the community center building
44 renovations in an effort to address deferred maintenance over a period of time.

45
46 Mr. Dabrieo discussed the remaining funds that have been encumbered from the road reconstruction
47 warrant article amount from 2023 and whether the \$500,000 article can be reduced by this amount to
48 bring a larger portion back into the operating budget. Ms. White explained that only deliberative session
49 can make amendments to the operating budget at this point due to the time constraints that will not allow
50 another budget hearing prior to the January 25 deadline at which time the Budget Committee has supply
51 their recommended budget to the Selectmen. Discussion ensued.

52
53 The Board agreed the more appropriate warrant article to offset by the unreserved fund balance in order
54 to meet the tax cap in effect would be the subcontracted roads maintenance and paving article for
55 \$500,000. Mr. Welch suggested taking \$200,000 out of unreserved fund balance which is the amount used
56 to fund capital reserve accounts in 2023. The amount determined to be pulled from unreserved fund
57 balance, and not raised by taxation was decided upon as \$150,300. Consensus of the board was to stay
58 with the \$150,300 figure.

59
60 Ms. White will update the MS-737 to reflect this change for the budget committee's final review and
61 recommendations at their meeting tomorrow night. Ms. White will be drafting a warrant article review
62 with an explanation to provide the public as had been done by her predecessors.

63
64 There were some questions regarding the tax impact calculations that were presented to the budget
65 committee last week. Ms. White will check these calculations and verify.

66
67 Mr. Shirland questioned the \$40,000 amount to be raised toward the police station relocation and where
68 this figure originated. This was the original figure presented to the CIP committee several years ago when
69 it was added to the CIP plan. Mr. Bartlett stated that the original plans for the fire station had a potential
70 built in for a bay to be added potentially for the Police Department to relocate there. These plans are yet
71 to be located.

72
73 Ms. White stated the Moderator emailed stating that if Deliberative Session is postponed due to weather,
74 the meeting must be rescheduled with 72-hours. It cannot be delayed until the following Saturday. Ms.
75 White will be reaching out to the school to check availability for Sunday, 2/4 or Monday evening as

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76 alternative options. Mr. Dabrieo stated that it has always been posted as the following week. The
77 Selectmen's preferred date for potential delay is Sunday.

78
79 Mr. Shirland discussed the funding of the newsletter. He wanted to address in this meeting a clarification
80 that the newsletter has not been defunded, the budget amount has been reduced. Ms. White stated she
81 has received an email writing in support of the continuation of the newsletter. She further stated that
82 Charlotte Fyfe, who is on the newsletter volunteer committee, and on the Budget Committee, has spoken
83 several times on this matter. There is no plan to eliminate the newsletter but there may be fewer paper
84 copies produced.

85
86 The next regular meeting will be held on January 22 at which time the default budget will be signed. The
87 budget committee will hopefully have their final recommendations in at that time for review. The MS-737
88 will be finalized with their recommended figures and will be posted with the warrant as required on
89 January 29. Deliberative Session is on February 3.

90
91 Ms. White stated that she is awaiting a quote from NEDI to broadcast a live feed but currently there is no
92 money in the budget to support that expense and last year it cost over \$5,000. Since voters must be
93 present at Deliberative Session to make any changes, the cost does is not effective. The session will be
94 recorded and posted to YouTube like every other meeting, just potentially not broadcast on channel 22.
95 Alternative options such as Zoom will also be researched.

96
97 Ms. White stated assistance with election setup will be needed next Monday after school adjourns (3 pm
98 or after).

99
100 Motion made by Mr. Dabrieo to adjourn. Seconded by Mr. Shirland. Roll call vote was taken: Welch-aye;
101 Morin-aye; Bartlett-aye; Dabrieo-aye; Shirland-aye. Motion passed 5-0.

102
103 The meeting was adjourned at 9:21 am.

104
105 Respectfully submitted,
106 Ellen White, Town Administrator