

Town of Plaistow ♦ Budget Committee

145 Main Street ♦ Plaistow ♦ NH ♦ 03865



BUDGET COMMITTEE MEETING

Meeting: December 13, 2022

Call to Order: 6:30pm

ROLL CALL:

Katie Knutsen, *Chair* - excused
Doug Thompson, *Vice Chair* - present
Richard Anthony, *Budget Committee*- present
Theodore Carves, *Budget Committee* - absent
David Gerns, *Budget Committee* – present
John Sherman, *Budget Committee* – present
Roy Walling, *Budget Committee* – present
Darrell Britton, *Selectmen's Representative* - excused
Jay DeRoche, *Selectmen's Alt* - present
Greg Colby, Town Manager/Finance Director - present

In the absence of Chair Knutsen, Vice Chair Thompson called the meeting to order at 6:30 PM.

Agenda Item 4: Review/Approval of Minutes

The minutes of the November 15, 2022 meeting had been distributed in advance. It was noted that Ted Carves was present and D. Thompson is Vice Chair. J. Sherman asked about a typo on page three and asked for clarification of the phrase “What is the police belts plan...” It was noted this was a question posed by one of the committee members and the meaning of belts was unclear.

R. Walling moved, second by J. Sherman to approve the minutes as written.

The motion was approved 5-0-1 (J. DeRoche)

Agenda Item 5: Public Comment

Vice Ch. Thompson invited public comment. There was none.

Agenda Item 6: Chair's Comments:

Vice Ch. Thompson said he liked getting the meeting materials via email before the meeting do he could review them.

Agenda Item 7. Review and Discussion of the 2023 Budgets:

Budget Adjustments: J. DeRoche said the Board of Selectmen did energy aggregations which allowed them to reduce their estimations in some of the budgets. He further noted there had been a recommendation from Health and Welfare to reduce the Waypoint program to \$1; he explained that Waypoint helps provide some services for the homeless and children and this is not being utilized right now. The Library budget's liability insurance number was reduced due to having firmer numbers. Street lighting was adjusted based on the agreement signed to lock in the electricity rate, and there was a change with the PUC and Unitil where the tariff associated with LED lights was dropping based on wattage and usage and a new agreement was signed. The overall reduction was \$19,174.00

R. Walling moved, second by D. Gerns to approve the budget adjustments.

The motion was approved 6-0-0

Water Department Budget: The budget was reviewed. V. Chair Thompson noted the \$494,090 figure is approximately \$60,000 more than the 2022 budget, much of that being debt service. J. DeRoche noted that the Water Department budget is fully funded by its subscribers.

J. Sherman moved, second by R. Walling, to approve the Water Department Budget for \$494,090

The motion was approved 6-0-0

Agenda Item 8: Review of Warrant Articles

The warrant articles relevant to the Budget Committee's input were reviewed. V. Chair Thompson read them into the record.

OPERATING BUDGET – GENERAL FUND Article P-23-02: Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant article and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$XX,XXX,XX? Should this article be defeated, the operating budget shall be \$XX,XXX,XX with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special

meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

(Recommended by the Board of Selectmen (0-0-0)).

It was noted that the Board of Selectmen did not vote on this article because the final numbers were not available, and it was tabled until the next meeting.

OPERATING BUDGET – WATER DEPARTMENT

Article P-23-03 Shall the Town vote to raise and appropriate as an operating budget for the water department, not including appropriations by special warrant article and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$494,090? Should this article be defeated, the operating budget shall be \$494,090 with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XI, to take up the issue of a revised operating budget only. (Majority vote required)

Total Appropriation: \$494,090
Withdrawal from the Water Enterprise Fund: -\$494,090
No Amount to be raised by 2023 taxation: \$0

Balance in Water Enterprise Fund was \$000,000 as of December 31, 2022. (Recommended by the Board of Selectmen (4-0-0)).

R. Walling moved, second by R. Anthony to approve the Water Department Budget for \$494,090

J. Sherman suggested that in the place where the number are not known and are entered as \$0.00 a question mark (?) would clarify the actual status.

The motion was approved 6-0-0

It was noted that the Board of Selectmen did not vote on this article because the final numbers were not available, and it was tabled until the next meeting.

REPLACE FIRE DEPARTMENT EXTRICATION EQUIPMENT

Article P-23-04: Shall the Town vote to raise and appropriate the sum of \$60,000 for the purpose of replacing old extrication equipment? (Majority vote required)

Total Appropriation: \$60,000
Withdrawal from the General Fund, Unassigned Fund Balance: -\$60,000
No amount to be raised by 2023 taxation: \$0

The balance in the General Fund, Unassigned Fund Balance was \$000,000 as of December 31, 2022.

(Recommended by the Board of Selectmen (4-0-0)).

J. Sherman asked for details regarding the \$60,000 amount. J. DeRoche indicated it was for the Jaws of Life and it was not in the CIP fund. J. Sherman asked for more detail. There was discussion of whether the Chief should come to the meeting; it was agreed the Committee just needs the detail.

G. Colby explained the concept of the Unassigned Fund Balance and the repurposing of money.

The article was tabled until the next meeting.

EQUIPMENT PURCHASE FIRE DEPARTMENT

Article P-23-05: Shall the town vote to raise and appropriate the sum of \$25,000 for the purpose of purchasing of a ventilator and IV pump? (Majority vote required)

Total Appropriation \$25,000

Withdrawal from the General Fund, Unassigned Fund Balance: -\$25,000

No amount to be raised by 2023 taxation: \$0

The balance in the General Fund, Unassigned Fund Balance was \$000,000 as of December 31, 2022. (Recommended by the Board of Selectmen (4-0-0)).

J. Sherman asked for a description of what a ventilator, and whether this is a new acquisition or a replacement of an old one. There was no clear understanding.

The article was tabled until the next meeting.

REPLACE VOTING MACHINES

Article P-23-06: Shall the Town vote to raise and appropriate the sum of \$12,000 for the purpose of replacing voting machines used to count ballots in Town, School, County, State and Federal elections? (Majority vote required) (Recommended by the Board of Selectmen (0-0-0)).

V. Chair Thompson noted this has not been voted on by the Board of Selectmen. J. DeRoche noted that the State is switching voting machines and the Town's current machines will be unsupported within the next year and the BOS is looking to purchase two or three newer machines ahead of the next presidential election. The Town currently has three machines.

The article was tabled until the next meeting.

CONTINGENCY FUND RSA 31:98-a

Article P-23-07: Shall the Town vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate the sum of \$80,000 to be

deposited into the fund? The sum to come from the General Fund, Unassigned Fund Balance. Any appropriation left in the fund at the end of the year will lapse to the general fund. Use of these funds will be pursuant to RSA 31:98-a and RSA 32:11. (Majority vote required)

Total Appropriation: \$80,000

Withdrawal from the General Fund, Unassigned Fund Balance: -\$80,000

No amount to be raised by 2023 taxation: \$0

The balance in the General Fund, Unassigned Fund Balance was \$000,000 as of December 31, 2022. (Recommended by the Board of Selectmen (3-0-0)).

R. Walling moved, second by R. Anthony to approve the Contingency Fund Warrant Article.

There was discussion of whether money not spent would go into the General Fund rather than rolling over into another year. G. Colby said it is a contingency line item only within the General Fund. It was noted that State law requires a report on the contingency fund and expenditures in the annual Town Report.

The motion was approved 6-0-0

ESTABLISH A POLICE VEHICLE CAPITAL RESERVE FUND

Article P-23-08: Shall the Town vote to establish a Police Vehicle Capital Reserve Fund for the purpose of purchasing or leasing new or used police vehicles and to raise and appropriate \$60,000 to be deposited into this account with \$60,000 withdrawn from the Unassigned Fund Balance? The Board of Selectmen shall be the agents authorized to expend these funds. The Capital Reserve fund is being created pursuant to RSA 35:1. (Majority vote required)

Total Appropriation: \$60,000

Withdrawal from the General Fund, Unassigned Fund Balance: -\$60,000

No amount to be raised by 2023 taxation: \$0

The balance in the General Fund, Unassigned Fund Balance was \$000,000 as of December 31, 2022. (Recommended by the Board of Selectmen (3-0-0)).

D. Gerns moved, second by R. Walling to approve the Police Vehicle Capital Reserve Fund Warrant Article.

G. Colby noted that Articles P-23-08, P-23-09 and P-23-10 are related in that the Town created a special fund for any outside detail that contractors paid for and that since then that fund has accumulated more money than is needed to run the fund, and that discussion with the DOR Administration the only way to access that money is to dissolve the fund and transfer the remaining balance into the General Fund and then recreate capital reserve funds. The unspent moneys in those funds would go back to the General Fund at the end of the year. He said the \$60,000 figure came from the total costs of recently replacing a cruiser. There was discussion of

combining the police and fire detail vehicles into one fund and whether it might present a future problem; it was felt it would not.

The motion was approved 6-0-0

DISCONTINUE THE POLICE DETAIL REVOLVING FUND

Article P-23-09: Shall the Town vote to discontinue the Police Detail Revolving Fund and place the total sum of the fund balance, at the time of discontinuance, into the Town's General Fund. This article shall be null and void if Article P-23-08 fails. (Majority vote required)
(Recommended by the Board of Selectmen (3-0-0)).

J. Sherman moved, second by R. Anthony discontinue the Police Detail Revolving Fund Warrant Article.

The motion was approved 6-0-0

ESTABLISH A POLICE AND FIRE DETAIL REVOLVING FUND

Article P-23-10: Shall the Town vote to establish a Police and Fire Detail Revolving Fund pursuant to RSA 31:95-h, for the purpose of purchasing, leasing, maintaining, and repairing all vehicles assigned for detail use. All revenues received for outside detail services will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year and shall not be considered part of the town's general fund balance. The town treasurer shall have custody of all monies in the fund and shall pay out the same upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. Shall the Town further vote to raise and appropriate \$100,000 for the fund with the amount coming from the General Fund, Unassigned Fund Balance? This warrant article shall be null and void if Article P-23-09 does not pass. (Majority vote required)

Total Appropriation: \$100,000

Withdrawal from the General Fund, Unassigned Fund Balance: -\$100,000

No amount to be raised by 2023 taxation: \$0

The balance in the General Fund, Unassigned Fund Balance was \$000,000 as of December 31, 2022.
(Recommended by the Board of Selectmen (3-0-0)).

J. Sherman moved, second by R. Anthony to approve the Police and Fire Detail Revolving Fund Warrant Article.

The motion was approved 6-0-0

DEPOSIT TO HIGHWAY EQUIPMENT TRUST FUND

Article P-23-11: Shall the Town vote to raise and appropriate the sum of \$50,000 to be deposited into the previously established Highway Department Equipment Expendable Trust Fund? (Majority vote required)

The balance in the Highway Equipment Trust Fund was \$00,000 as of December 31, 2022.

(Recommended by the Board of Selectmen (3-0-0)).

J. Sherman moved, second by D. Gerns to approve the Deposit to Highway Equipment Trust Fund Warrant Article.

The motion was approved 6-0-0

DEPOSIT TO BUILDING EXPENDABLE TRUST FUND

Article P-23-12: Shall the Town vote to raise and appropriate the sum of \$40,000 to be deposited into the previously established Building Expendable Trust Fund? (Majority vote required)

Total Appropriation: \$40,000

Withdrawal from the General Fund, Unassigned Fund Balance: -\$40,000

No amount to be raised by 2023 taxation: \$0

The balance in the Building Expendable Trust Fund was \$00,000 as of December 31, 2022.

(Recommended by the Board of Selectmen (3-0-0)).

R. Walling moved, second by J. Sherman to approve the Deposit to Building Expendable Trust Fund Warrant Article.

The motion was approved 6-0-0

DEPOSIT TO LIBRARY CAPITAL RESERVE FUND

Article P-23-13: Shall the Town vote to raise and appropriate the sum of \$45,000 to be deposited into the previously established Library Capital Reserve Fund? (Majority vote required)

The balance in the Library Capital Reserve Fund was \$000,000 as of December 31, 2022.

(Recommended by the Board of Selectmen (3-0-0)).

J. Sherman moved, second by D. Gerns to approve the Deposit to Library Capital Reserve Fund Warrant Article.

J. DeRoche said the balance in the fund was approximately \$78,000 and there are projects such as the boiler and roof will be paid from this balance.

The motion was approved 6-0-0

DEPOSIT TO ENERGY CAPITAL RESERVE FUND

Article P-23-14: Shall the Town vote to raise and appropriate the sum of \$25,000 to be deposited into the previously established Energy Capital Reserve fund? (Majority vote required)

The balance in the Energy Capital Reserve Fund was \$00,000 as of December 31, 2022

(Recommended by the Board of Selectmen (3-0-0)).

J. Sherman moved, second by D. Gerns to approve the Deposit to Energy Capital Reserve Fund Warrant Article.

J. DeRoche said the fund helps with energy efficiency projects. LED conversion and potential solar array projects over the next few years. There was discussion of solar arrays and the amount put into the fund to enable taking advantage of opportunities which often are matching grants. There was discussion of making the balance known.

The motion was approved 6-0-0

DEPOSIT TO TRANSPORTATION INFRASTRUCTURE CAPITAL RESERVE FUND

Article P-23-15: Shall the Town vote to raise and appropriate the sum of \$40,000 to be deposited into the previously established Transportation Infrastructure Capital Reserve Fund? (Majority vote required)

The balance in the Transportation Infrastructure Capital Reserve Fund was \$00,000 as of December 31, 2022.

(Recommended by the Board of Selectmen (3-0-0)).

J. Sherman moved, second by R. Anthony to approve the Deposit to Transportation Infrastructure Capital Reserve Fund Warrant Article.

J. DeRoche reported the State and the Town will be making changes to Main Street and it is a matching grant so the Town has been putting money away every year towards the anticipated implementation with the State in 2026.

The motion was approved 6-0-0

DEPOSIT TO REVALUATION CAPITAL RESERVE FUND

Article P-23-16: Shall the Town vote to raise and appropriate the sum of \$35,000 to be deposited into the previously established Revaluation Capital Reserve Fund? (Majority vote required)

The balance in the Revaluation Capital Reserve Fund was \$00,000 as of December 31, 2022.

(Recommended by the Board of Selectmen (3-0-0)).

J. Sherman moved, second by R. Walling to approve the Deposit to Revaluation Capital Reserve Fund Warrant Article.

J. DeRoche said this goes to help with the costs of re-assessing property every five years, which is next scheduled for 2026.

The motion was approved 6-0-0

DEPOSIT TO FIRE DEPARTMENT APPARATUS CAPITAL RESERVE FUND

Article P-23-17: Shall the Town vote to raise and appropriate the sum of \$70,000 to be deposited into the previously established Fire Department Apparatus Capital Reserve Fund? (Majority vote required)

Total Appropriation: \$70,000
Withdrawal from the General Fund, Unassigned Fund Balance: -\$70,000
No amount to be raised by 2023 taxation: \$0

The balance in Fire Department Apparatus Capital Reserve Fund was \$00,000 as of December 31, 2022. (Recommended by the Board of Selectmen (3-0-0)).

R. Walling moved, second by J. Sherman to approve the Deposit to Fire Department Apparatus Capital Reserve Fund Warrant Article.

J. Sherman asked if this was in the CIP account; he was told yes and the fund was used last year to purchase the ladder truck.

The motion was approved 6-0-0

DEPOSIT TO CEMETERY SPECIAL MAINTENANCE EXPENDABLE TRUST FUND

Article P-23-18: Shall the Town vote to raise and appropriate the sum of \$20,000 to be deposited into the previously established Cemetery Special Maintenance Expendable Trust Fund? The funds will be withdrawn from the General Fund Unassigned Fund Balance. (Majority vote required)

Total Appropriation: \$20,000
Withdrawal from the General Fund, Unassigned Fund Balance: -\$20,000
No amount to be raised by 2023 taxation: \$0

The balance in the Cemetery Special Maintenance Expendable Trust Fund was \$00,000 as of December 31, 2022. (Recommended by the Board of Selectmen (3-0-0)).

J. DeRoche said there was a similar warrant article last year which was used to proceed with the expansion of the Town cemetery and this article will help complete that over the next few years.

J. Sherman moved, second by D. Gerns to approve the Deposit to Cemetery Special Maintenance Expendable Trust Fund Warrant Article.

The motion was approved 6-0-0

DEPOSIT TO OLD HOME DAY EXPENDABLE TRUST FUND

Article P-23-19: Shall the Town vote to raise and appropriate the sum of \$2,892 to be deposited into the previously established Old Home Day Expendable Trust Fund? The sum to come from the Unassigned Fund Balance and represents donations received in 2022, with no amount to be raised from taxation. (Majority vote required)

Total Appropriation: \$2,892

Withdrawal from the General Fund, Unassigned Fund Balance: -\$2,892

No amount to be raised by 2023 taxation: \$0

(Recommended by the Board of Selectmen (3-0-0)).

J. Sherman moved, second by J. DeRoche to approve the Deposit to Old Home Day Expendable Trust Fund Warrant Article.

The motion was approved 5-0-1 (R. Walling)

Agenda Item 9: New Business/Old Business

V. Chair Thompson said the information requested by the Committee will be gathered and Ch. Knutsen will set the meeting date

Agenda Item 10: Adjournment

There was no additional business presented. The meeting was adjourned at 7:38 pm.

Respectfully Submitted,
Charlene Glorieux
Recording Secretary