

Town of Farmington  
Budget Committee Meeting Minutes  
Wednesday, March 27, 2024  
Selectmen's Chambers  
356 Main Street-Farmington, NH 03835

**Committee Members Present:**

Angie Cardinal  
Fred Pitman  
Jess Parker, School Board Rep  
Jenn Haskell  
John Scruton  
Doug Staples, Selectmen's Rep  
John Deering  
Dorinda Howard  
John Wingate  
Richard Ballou  
Manny Krasner

**Others Present:**

Kelly Heon, Finance Administrator  
Mackenzie Campbell, SAU Bus. Admin  
Bob Morgan, resident

**1). Call to Order:**

Mr. Staples called the meeting to order at 7 p.m.

**2). Pledge of Allegiance:**

All present stood for the Pledge of Allegiance.

**3). Election of Committee Officers:**

Mr. Staples said the first thing they needed to do tonight is to set a new Chairman and Vice Chairman and then called for a motion for a nomination for Chairman.

**Motion:** (Scruton, second Howard) that Manny Krasner be the Chairman;

**Vote:** the motion passed 10-1 (Krasner opposed).

Mr. Staples asked Mr. Krasner if he would accept the nomination.

Mr. Krasner then accepted the nomination and took his seat as Chairman of the committee. He said that no agenda has been posted but he had a red folder in front of him that says please sign minutes and these are the minutes of Feb. 28. He said someone who was here on Feb. 28 should review and sign them and asked who was here on Feb. 28.

Mrs. Parker volunteered to review the minutes.

Mr. Krasner asked about the other officers and noted there was a Vice Chairman, John Deering and asked if there was a Secretary.

Mrs. Cardinal said at one time there was a Secretary but there hasn't been one in several years.

Mr. Krasner asked if there were any other officers besides the Chair and Vice Chair.

Mrs. Cardinal said no and that the elected Secretary of this committee that was appointed by

this committee did things like help prepare and draft the agenda so it would be the Chairperson's decision as to what is on the agenda but the Secretary would help draft it and make sure it got posted in the required places and also for public hearings would make sure that that was done according to state law for the 2 public hearings that this committee has to hold each year. She said so it's above and beyond what the Recording Secretary does for their meeting minutes.

Mr. Krasner said so they need to elect a Vice Chair and a Corresponding Secretary. He then called for a nomination for Vice Chair.

**Motion:** (Cardinal, second Staples) to nominate Mr. Scruton as Vice Chair if he is interested; Mr. Scruton accepted the nomination.

Mr. Krasner asked if there were any other nominations and hearing none, he declared the nominations closed and called for the vote.

**Vote:** the motion passed 10-0-1 (Scruton abstained).

Mr. Krasner said the Secretary would be the person who helps out when needed and called for nominations and/or volunteers.

There were no nominations or volunteers.

Mr. Krasner said they have a Chair and a Vice Chair-good luck to us. He said he would be relying heavily on the veteran members of the board and that he knew how to run a meeting but he had no idea how to run a Budget Committee meeting per se. He said they have been given packets from the School District and from the Town and he presumed that the next order of business would be to review them.

Mr. Staples said if the members leave their e-mail addresses, they would get them e-mailed over to them the week before so that way they have them and can go over them. He said usually they go over the Town reports first and then they go to the School District reports and they can ask any questions they have.

Mrs. Haskell suggested that since they have new members if they could just quickly go around the line and have people introduce themselves.

The members did so as follows: Richard Ballou, Farmington Rd; John Wingate, Meaderboro Rd; Dorinda Howard, Meaderboro Rd.; John Deering, Civic St.; Manny Krasner, Reservoir Rd.; John Scruton, Meaderboro Rd.; Jenn Haskell, Richard's Way; Jessica Parker, Hornetown Rd.; Douglas Staples, Union St.; Fred Pitman, Ridge Rd. and Angie Cardinal, Main St.

#### **4). Review Town Reports:**

Finance Administrator Kelly Heon introduced herself to everyone and said that she was in tonight for Town Administrator Ken Dickie who is under the weather. She asked how this particular board feels about getting the reports via e-mail prior to the meeting.

She said if e-mail or digital is not what some would prefer and they want to come in ahead of time and pick up a hard copy they can do that as well and they would do whatever they would like and they will always have hard copies available for them at the meeting although some of them may prefer to bring their laptop and do it digitally. She said Mr. Krasner could talk to



everyone and get back to us prior to the next meeting with what everybody wants and if everyone wants e-mail reports, she would need everybody's e-mail contact information. Mrs. Heon said the reports they received from the Town, one is from the Town Clerk/Tax Collector and that is just a summary of all of the Collector's and Town Clerk's receipts for the month. She said it looks like she prepared this one for the first 2 months so between Jan. 1, 2024 and Feb. 29, 2024 what has been collected. She said that does also include water and sewer so a portion of that revenue is water and sewer it's just that she does the collecting for them as well.

Mrs. Heon said the first 2 pages is taxes and then the second page is the clerk.

Mr. Krasner asked if the first page is what has come in for tax revenue.

Mrs. Heon said that's correct.

Mr. Krasner asked what the numbers are where it says warrant.

Mrs. Heon said the first one is the lien for the 2007 taxes and this is a report out of Avitar so 2007L01 means the 2007 lien going all the way down to about the mid-page where it says 2023P02 that's the second tax warrant for 2023.

Mr. Krasner asked if that is the June tax bill.

Mrs. Heon said no that is the December and that would make sense to see how much was collected for the Dec. 2023 bill in Jan. and Feb. almost \$2 million (\$1.9 million) because those tax bills had a due date in Jan.

Mr. Krasner said as you continue down it changes to S.

Mrs. Heon said S is sewer, T is for timber tax and W is for water. She said those are all the warrants in the first column, the next column would be interest, the third column would be penalties and the very last box it says over pay and that's if somebody is pre-paying or they pay too much it goes in like a credit account.

She said the next page is Town Clerk revenues so motor vehicles, vital records and any other money that comes in they filter it all through the Town Clerk's office. She said there are things like insurance claims and they may have heard there were a couple of cruisers that were totaled this year so the money that came in from the insurance company, the money from the landfill, the Transfer Station money, money from the Rec. Dept. for their programs- all of that filters through the Town Clerk's office.

She said not all of the revenues filter through the Town Clerk's office because a good portion of them are deposited electronically and she will post to that revenue account when they come in but all the checks, cash and credit cards go through the Town Clerk's office.

Mr. Scruton said the last entry in the column to the right says Permit Fee at \$188,000 and asked if those are building permits that added up to \$188,000 at the bottom of page 63.

Mrs. Heon said she would have to ask the Town Clerk and she would doubt that very highly and that it must be something else. She said it could be state permits and it could have something to do with motor vehicles and that would be her guess. She said she knew they collect the state portion of motor vehicle so that could be one of those that's an in and an out where it comes in



to us but then it goes out to the state.

She said they are open to whatever they would like to see from them and she is happy to present it in whatever way they would like. She said different boards have asked for different things so right now she is following suit so if there's anything different or they would like in a different format she will try to accommodate that if she can.

She said the next report is actually 2 reports stapled together, the Bud Com has always liked to see where we're at with the school payment so this first page that has just a little bit of information on it this just shows you how much we paid to the school in Feb. and then the ending balance is how much we still owe them through June 2024.

Mr. Krasner asked if the beginning balance is what's already been paid.

Mrs. Heon said yes.

Mr. Krasner then asked about the debit amount.

Mrs. Heon said the debit amount is what was paid in Feb. She said they are on a schedule that's about every 2 weeks the Town pays the School District \$360,000 and they do that via a bank ACH. She said the next page are the Town Revenues and these are what they have budgeted for this year like the revenues that will offset the taxes.

She said they don't put anything in a budget category for property taxes because the Dept. of Revenue Administration will tell us at the end of the year what they're going to collect in property taxes. She said they try to estimate the other sources of revenue that the Town will collect based on historically what they've collected in the past like for example the first category is the Yield Tax that's the tax people have to pay when they cut down timber.

She said the next account is Payment in Lieu of Taxes and the City of Rochester owns some land in Farmington for their water supply and the law does not allow us to tax them but they pay us a payment in lieu of taxes every year for that.

Mrs. Heon said interest and penalties on taxes they estimated \$140,000, motor vehicle permits are their big revenue source and they've estimated \$1.8 million for this year. She said other licenses, permits and fees, other things that come through the Town Clerk's office they've estimated about \$30,000.

She said they haven't estimated for any federal grants but that could change if some of our departments are able to apply for grants so when they revise their revenues later in the year, they may see something there. She said the Rooms and Meals Tax they've estimated to receive \$500,000 and the Highway Block Grant estimate is \$165,000.

She turned to page 4, Income from Depts. and said the big one at the bottom of the page is the income they will receive from the School District for our School Resource Officer but that is an offset to the expense and they will see that same amount in the Police budget for the SRO.

Mrs. Heon said the sale of tax deeded property they've estimated \$200,000 this year because there is some property that was sold last year that they expect to receive the funds this year in addition to selling some others.

Mr. Scruton asked about the income Fire & Ambulance ACH \$191,000 budget and if that is a



revolving fund.

Mrs. Heon said no that goes into the general fund so it's just an offset to our taxes.

Mr. Scruton said he thought the landfill stickers went into a dedicated fund.

Mrs. Heon said they do not that was changed. She said it did for a couple of years and then at some point, she would have to look it up, it changed to go back into the general fund. She asked if anybody had any questions on the revenues.

Mrs. Cardinal said for this particular report when they get together at the April meeting, they'll see the March report and that's when they'll see a lot of these numbers filled in because so much was in limbo prior to getting voter approval at Town Meeting.

Mrs. Heon said that's right and we're on Feb. so even though they know what happened in March they'll see it will be different next month.

Mr. Krasner said he was understanding that the things he was seeing with zeroes will have numbers in a couple of months.

Mrs. Heon said revenues not so much they are estimating their revenues so for example this is what they reported to DRA as their estimate for revenues for 2024. She said it will get revised at the end of the year and it will get revised one more time before the tax rate is set. If we see our actuals above what we estimated then we'll change it she said.

Mr. Scruton said in Dec. on the MS-4 revised the state will also revise their numbers like Rooms and Meals and stuff will change.

Mr. Staples said the question Mr. Scruton had about the permit fee that is the Town's portion of the car registrations. He said when you register your car part of that goes to the state and the permit fee he was asking about Town Clerk Becky Dickie said is the Town's portion of the registrations.

Mr. Scruton said in your budgeting that is showing up here as part of the \$1.8 million for motor vehicle that's in there.

Mrs. Heon said yes exactly.

Mrs. Cardinal pointed out that if you divide the \$188,000 by the count of 1,391 it works out to an average of \$135, so on average per vehicle the Town is getting \$135 of that.

Mrs. Heon said the final report from the Town is Expenditures so they will see the budget, period expenditure which was in Feb. current year which would be Jan. and Feb. totaled and then the balance remaining and what percent is left of that particular line and then at the very end the percent left of the budget. She said on the last page what she and Mr. Dickie have been doing is to make sure that the waters aren't muddied with any things that are coming out of Special Revenue Funds or Capital Reserve Funds or the encumbrances from 2023. She said they subtract all that out so at the very end you just have the 2024 operating budget and what they have spent thus far so that very last number 87.77% will always make sense and if it makes sense for the time we're at, like if it was 50% right now we would have a problem.

Mr. Scruton said he had the same problem in one of the other towns he was working in they don't total just the Town portion per expenditure.



Mrs. Heon said that's why she tried to manipulate it at the end so it really is just the Town.

Mr. Scruton then found the totals budgeted and how much was expended on the back of the last page.

Mrs. Haskell said she knows it's early but asked if there are no red flags and that she saw a few that the percentage left is a little low.

Mrs. Heon said Highway overtime is a red flag and they will be talking to the Highway Dept.

about this. She said in the larger scheme of things it's probably not going to affect the overall budget but there wasn't enough budgeted in that line because it's almost fully expended.

She said if you look at the percents left in the right-hand column, anything that's under 85% at this point they're going to want to look at that and see what's going on. She said some of it you can explain away because maybe it's a one-off bill and we pay that bill in Jan. or Feb. then that's it for the year but sometimes it's something different.

Mr. Krasner said so for highways salt the second to last entry under Highways and Streets that's 47% remaining.

Mrs. Heon said they will talk to the Highway Supervisor about that but she is going to assume that he has purchased all of the salt for the year.

Mr. Krasner said for the spring and the other 47% would be for later so that makes sense.

Mrs. Haskell noted that page numbers would be nice if possible.

Mrs. Heon said she will try.

Mr. Staples said before we got this big storm in, they were doing good and the salt shed is full.

He said they had the debate of whether or not they pack the salt shed to get ahead of the uptick in the price but when you're talking \$2,000 and potentially having to move all that salt we decided to wait until fall to buy more.

Mr. Scruton asked potentially have to move it all for what reason.

Mr. Staples said that the salt shed we are currently using at the landfill is in horrible condition and we are doing all we can to keep Code Enforcement from condemning it so we are looking to set up something at the Highway to put a new salt shed down there. So, if we put another 200 tons in a building that's about to be condemned then we have to pay all the time and labor to truck it.

Mrs. Haskell said the landfill overtime is at 35.2%.

Mrs. Heon said she was not concerned about that one and what that is, is sometimes people from other depts. work in the landfill and when they work in the landfill, they are getting paid overtime but she could expense it out of the regular landfill. She said there are only 2 people at the landfill right now so they really need another person.

Mrs. Cardinal said they grossly under expended on the part time line.

Mr. Staples said if she knew of anybody that wanted to work part time down there have them fill out an application.

Mrs. Haskell asked about the longevity for the Parks and Rec Dept.

Mrs. Heon said that needs to be transferred to the 2023 expense because any employee that's



worked at least 7 years or 10 years there's a step stipend at the end of the year for your longevity and one of the employees in the Parks & Rec did not get hers in 2023 so she paid it to her now but it expended out of 2024 because that's the budget she was in she just has to make an adjustment for that.

Mr. Scruton asked when the auditors come in.

Mrs. Heon said they're here this week.

Mr. Scruton asked who are our auditors.

Mrs. Heon said it's Plodzik & Sanderson and Kyle Gingras is the main person but they have young people here and they're different every year.

Mr. Krasner asked to confirm that the last page is the summary of just the Town.

Mrs. Heon said yes, without something that's not taxation.

Mr. Scruton explained that we have revolving accounts that pay directly rather than going through the budget so those don't show in here.

Mr. Krasner asked how many of those there are.

Mrs. Heon said there's one for Police Special Details, one for the Rec. Dept., one for Farmington Community Television.

Mr. Krasner asked where the income for FCTV comes from.

Mrs. Heon said from franchise fees. She said next month they will make sure everybody has a name tag and if they get all their contact info that would be helpful.

#### **5). Review School District Reports:**

SAU 61 Business Administrator Mackenzie Campbell introduced himself to the committee and said that he oversees the district's administration of finance and business management.

Mr. Krasner said he stepped into a mess.

Mr. Campbell said those were the auditor's words.

Mr. Krasner asked him to explain to the members what the reports are.

Mr. Campbell said he would give them his knowledge of the format they're using and then some additional information. He said the 4-report format was what the previous board was using and if they'd like to make changes to that format they can and they can tackle that down the line.

Fund 10 Expenditures Report-He said the format is there's Fund 10 Expenditures and Fund 10 is their general operating budget and that is the budget approved by the taxpayers for use in general expenses and it's divided into different departments much like the Town budget including Special Education, General Education and Athletics. He said there are several variations on these things some of them tie back into Spec. Ed and there's School Services, Student Services, Transportation, Facilities, Technology and then there is some random task stuff towards the end that doesn't fit into any particular category so it's labeled Other.

He said in addition to Fund 10, on the bottom of the report there is a Transfer to Food Service line it's the amount of money they set aside to replenish the Food Service budget if needed. He said the Food Service budget itself is housed under Fund 21 which is not on this report.

All Revenues Report-Mr. Campbell said the All Revenues Report includes revenues from Fund 10



(general operating budget), Fund 21 (Food Service) and Fund 22 (Grants). He said there are other dept. codes they utilize and if you ever see with 90 on it, it's referencing their Student Activity funds but they don't generally report those out to the board.

He said the next 2 reports are the Federal Grant Expenditures which is just federal grant expenditures and the Fund 22-Federal Grant Expenditures that functions a little bit more like the Fund 10 report in that it actually brings revenues into the equation and captures a bit more data. He said he doesn't fully utilize these reports in their current condition and he built a separate format in Excel to track the grants with some internal system reporting as well.

Mr. Scruton asked why he doesn't just give them the Excel spreadsheet rather than this.

Mr. Campbell said he did give the previous board but they preferred...

Mr. Staples said the previous board frowned on that and requested him to go back to the report he has in his hand.

Mr. Scruton asked for their reason for that.

Mr. Staples said they thought it was harder to read.

Mr. Scruton asked Mr. Campbell which one is easier to understand in his opinion.

Mr. Campbell said he likes to utilize his format because he knows it's correct and he reconciled it directly to the Dept. of Education.

Mr. Staples said it was portrayed that you can rig the numbers in the sheet he was holding to where a spreadsheet anybody can punch a number in.

Mr. Campbell said he thought there was a bit of don't change anything.

Mr. Scruton asked if you don't trust your employees why do you have them.

Mrs. Cardinal said that would have been a sitting committee member here on this body that was suspicious.

Mr. Staples said somebody had the concern that the numbers he was putting in the drafts was typed in directly by him and not put in by the computer so he could portray it to look anyway that he felt was fit.

Mr. Campbell said truthfully he could do that to the computer.

Mr. Krasner said anybody could punch the numbers in report too and then it comes through the computer-garbage in, garbage out. He asked Mr. Campbell how much of a pain in the neck it would be for the next meeting to give them the reports and the Excel spreadsheet.

Mr. Campbell said it wouldn't be a pain at all and he already provides them to the School Board.

Mr. Krasner said that would let them look at one thing then look at the other and decide which one they thought was easier to read that they wanted to work with. He asked Mr. Campbell if he would do that for their meeting.

Mr. Campbell said absolutely and next year the intention is once they can turn over the fiscal year is to recreate the report in their new fiscal year and have it be correct and reflect his Excel sheet as well. He noted for the new members that when they look at these numbers, they're going to be significantly higher than the Town's numbers and that's because they are operating on a different fiscal year. He said their financial year ends June 30, 2024 and the next year



begins so the budget that was just voted on does not begin until July 1, 2024 and will take them through June 30, 2025.

He said most of the grants that they're currently tracking are grants that will continue into next year they're called multi-year grants and some of them will expire. He said a huge one they are watching and actively working with is their ESSER 3 grant. He said ESSER is the federal solution to the COVID 19 pandemic and this was the third round of funding distributed to schools in the form of a reimbursement protocol. He said for every \$1 in that they expense that's approved by the DOE for expense they receive \$1 back in revenue so it's a net zero process and that's why its housed under Fund 22.

Mr. Campbell said what he traditionally does is take the board through an overview summary of each report and summarizes the grants after he does the Fund 10 Expenditures and All Revenues and gives them a brief idea of what they've reported so far in the previous month for grants so when he is discussing he is always discussing a month that's already passed so the financial data is valid as of the end of Feb. and the information has been reconciled to their bank cash account and it is good data to follow for use.

He said this information has been reconciled so in the month of Feb. 2024 the School District expended \$1,255,343.56 bringing their year-to-date to \$9,055,032.22. He said the encumbrance factor they will see on the right of the report is an estimate of what they will spend between this point at the end of Feb. and the end of the year on June 30. He said the encumbrances total \$3,755,195.65 bringing their remaining budget balance as of June 30 estimated to be \$3,305,577.19.

Mr. Scruton asked if at the beginning of the year they encumber all of the teachers' salaries because they have a contract and they put it all down as encumbrance.

Mr. Campbell said that's correct.

Mr. Scruton asked if it shows as part of this encumbrance or are they estimating what remains of their salaries for the last 4 months in that \$3 million.

Mr. Campbell said that's all factored in to that encumbrance.

Mr. Scruton said so the encumbrance takes into account the stage of the year they are at even though they encumbered the entire salary at the beginning.

Mr. Campbell said that's correct the encumbrance will reduce.

Mr. Scruton asked if that will also show for example on the first line, Teachers' Salaries the \$381,000 is what you estimate you have left that you're going to pay teachers.

Mr. Campbell said the system is one step further, they've already put that information into the system, the contract, the longevity payment, the stipend, any co-curricular extra activities anything they have advanced knowledge of goes immediately into the system and it's encumbered in those numbers.

Mr. Scruton said what he's often seen is the encumbrance skews the percentage that's left because the entire encumbrance shows up the first month you're saying that the software takes into account and spreads that encumbrance over the 12 months.



Mr. Campbell said for payroll yes it does. He said at the beginning of the year he is correct but it lessens the encumbrance by the amount they expended to the teachers in salaries. He said there are some lines such as the oil, gas and electricity lines they'll encumber the whole amount at the beginning of the year and that is just an estimate. We may not spend that whole amount or we could spend more he said.

Mr. Scruton said it could go up or down from what the number is at the year end so on the last page where it shows just under 20% (19.78%) remaining that would be after the encumbrances.

Mr. Campbell said yes.

Mr. Krasner said at the end of the year it looks like there will be \$3 million+ in the hands of the School District that have not been expended.

Mr. Campbell said that is what this is projecting it's not always the clearest picture of what happens at the end of the year.

Mr. Krasner said they could get hit with a Spec Ed expense he understood that but right now it looks like there's going to be a significant amount of unexpended in the budget.

Mr. Campbell said they figure it will be less than amount with some of the upcoming projects they have planned and possible things that haven't been encumbered fully through a predecessor or another reason so they're not exactly putting their full faith in that number and it would behoove them to do that at this point in the year because there is still so much that can happen between now and the end of the year. He said the picture they're painting is about \$1.7 million remaining as an end of year fund balance.

Mr. Scruton asked when that occurs, if they have the authority to use that all to offset taxes or to retain it.

Mr. Campbell said the School Board has the power to designate that fund balance back to the Town. He said they can retain 5% of their total net evaluation and that's through a clause they already activated through previous warrants.

Mr. Scruton asked meaning 5% of what number.

Mr. Campbell said essentially the Town's valuation-the Town's amount for utilities, etc.

Mr. Scruton said this year they're redoing the assessments and to assume everybody is going up 50% so that would increase by 50%.

Mr. Campbell said he thought the Town and School District will have 2 different values for that number. He said the DRA typically works closely with them to help them set that 5% number.

Mr. Krasner said they can't have a different valuation. You can't value my house at \$300,000 for the school and \$400,000 for the Town I would object he said.

Mr. Campbell said it's the school itself is worth separate from the Town and what that's valued at. He said 5% of that number is what they're legally allowed to retain. He said they can repurpose some of that money prior to June 30 to theoretically lower the fund balance if they ran into a tough situation and they may take that money and put it towards a project.

Mr. Scruton said there were a half dozen warrant articles we approved out of the fund balance for the school and next year if they did that it would be coming out of the \$1.7 million if that's



what they had left for going into the fund balance.

Mr. Campbell said that's correct.

Mr. Scruton said the Town carries a fund balance going forward and has to for cash flow and for a buffer in case of a problem. He asked if there is a recommended minimum for how much they should retain in the fund balance.

Mr. Campbell said they aren't able to retain a fund balance and anything they don't spend goes back to the Town as of June 30.

Mr. Scruton said he thought he said this \$1.7 million went into a fund balance.

Mr. Campbell said the \$1.7 million becomes the fund balance.

Mr. Scruton asked then they return it all to the Town.

Mr. Campbell said they can if we approve warrant articles and they would take the warrant articles and number of approval.

Mrs. Cardinal said all of the above are accurate statements and the way it all fits together come the end of the school year there are certain expenditures that could be encumbered with the vote of the School Board individually to expend over the year. She said for example facilities projects that they need to do while the students aren't in the buildings, things like that. She said those will all get deducted from there.

She said any warrant articles that were approved to be funded by unexpended fund balance that's the number like he was saying and then there's also an emergency fund that years ago the town approved a warrant article saying the School District can adopt this law and she apologized for not knowing which RSA that is and that's typically a 5% rule.

She said because the Town is the one that collects all the revenues from the tax bills and also is where the money stops, if we fall short on that front is able to retain a much larger percentage so that's where they get that range. There's a recommended minimum because you don't want to have to go get some really high interest rate loan to pay the bills she said.

Mrs. Cardinal then said she would like to try to tie together how all of these reports work, like why the timing is the way the way it is and who sees these exact reports before they come to us. She said the intention is this meeting is usually the 4<sup>th</sup> Wed. of every month and the reason why they want to see a report that captures the previous month in full, not the most recent data because they are already on March 27 and this report ended Feb. 29 is because these are supposed to go in the School District's case in front of the School Board, be adopted with a motion, a second and vote to accept said report as documented and provided to them and it should never change before it comes to us (the Bud Com) and the point being if anyone is reporting the numbers as they stand to the committee they should have already been vetted and certified true and accurate.

She said it's the same case with all of the Town reports that are coming to them and it is her hope and her expectation that the Select Board have seen these reports unchanged prior to the Bud Com seeing them. She said it's not a matter of because the number should be never reported most recent it's because they want to make sure everybody is talking the same



information.

Mr. Campbell said it's a more accurate conversation to have.

Mr. Scruton said he didn't think he had ever worked for a town where the Board of Selectmen voted on the budget reports.

Mr. Staples said they don't vote on them but they see them.

Mr. Scruton asked about the - 455% at the bottom of the All Revenues Report.

Mr. Campbell said revenues are reported in the negative.

Mr. Scruton said so that means they're a plus \$9 million (budget balance).

Mr. Campbell said that's a little funky. He said currently in this month they've collected \$742,340.69 in revenue bringing their year-to-date to \$11,261,455.13 and this is skewed because it includes grant revenues and it's kind of like getting revenue twice because they got revenue from the Town, expended it and then got it back and it's an important distinction to note. He said so the balance number there is inaccurate because the only budgeted number is taking the grant budgets he put in there but it's not taking any other budgeted number they didn't put in their estimated revenues into this report.

Mr. Scruton asked as he looked at the revenues and expenditures reports if there was anything that keeps him awake at night.

Mr. Campbell said no.

Mr. Krasner said this is the kind of thing that always makes his eyebrows get red hot and asked if it's in parenthesis normal people would see that as a negative number but it's actually money that's coming in.

Mr. Campbell said it's revenues credited to those lines so it is in fact a subtraction and that's a more intermediate accounting concept that will frustrate most people.

Mr. Krasner said so in terms of the operating budget the school is running in the black.

Mr. Campbell said yes.

Mr. Krasner then asked if there were any questions and there were no other questions or comments from the committee. He then asked the veteran Bud Com members if it is normal procedure to move to accept these reports or to review them and let them go.

Some members said they review them and let them go.

Mr. Krasner asked what else the Bud Com does after the review of the reports.

Mr. Staples said if there was public here that wanted to speak at this time he would open it to the public.

#### **6). Public Comment:**

Mr. Krasner asked if there were any members of the public present who like to address the committee and then said the man just shook his head no.

#### **7). Review of Minutes:**

**Motion:** (Staples, second Parker) to accept the minutes from Feb. 28, 2024 passed 4-0-7



(Staples, Parker, Haskell, Deering-aye; Cardinal, Pitman, Scruton, Krasner, Howard, Wingate, Ballou-abstained).

**8). Other Business:**

Mrs. Cardinal said something that was brought up in previous years that wasn't really accepted as a good idea but she wondered if the culture would be changing with these fine folks, is she has never known this committee to have bylaws to help guide them in terms of what are the roles that get put in place at this organization, when do they get their reports ahead of the meeting, what training is available to folks offline or during a workshop of this committee. She said just going through some guidelines and what people would like to see for this committee and how they can organize themselves to be really successful.

She asked if that was something that folks would like to pursue a set of bylaws for this committee to operate to. She said they can get a sample from different committees that already have them and successfully operate and pick and choose what they'd like to see for this if they're interested.

Mr. Scruton suggested they would be better off seeking the bylaws from other Budget Committees rather than for example the ZBA just redid their bylaws and they're really not going to be very applicable to move over. He said as far as training goes, every Sept. there is an excellent workshop put on by NH Municipal Assoc., there's a book they give out and they do it online and in-person and he encourage everybody on the Bud Com to go to that meeting. He said it's usually mid-week but it's also online and they may even record it to let it run as a webinar. The book that comes with it I use as a good reference book he said.

Mrs. Cardinal asked if the Town of Farmington is a member of that association.

Mr. Scruton said yes.

Mrs. Cardinal said she wasn't sure if their attendance would be completely free.

Mr. Scruton said it's \$75 but it's still money worth spending because it's a very good training.

Mr. Krasner said the Selectmen were willing to reimburse the Trustees of the Trust Funds to go to a workshop at the NHMA that the charitable trust did for the Trustees so he would think they would be equally willing to reimburse for this committee training. We'd certainly ask in advance it's a long way to Sept. he said.

Mr. Staples said he would bring it to the board on Monday and find out for them.

Mr. Scruton said he thought that not everyone would go but that it's important that some go.

Mr. Staples said especially for the new members that have never been on the committee before.

Mr. Krasner said pending the adoption of bylaws, he is going to adopt the policy of if there's something you want to deal with at a meeting, you tell him ahead of time and he will put it on the agenda. He said the agenda will not have a line that says any other business. There will be no such thing so if you don't tell me about it ahead of time and you want to bring it up at the end of the meeting, I will say thank you and put that on the agenda for next week he said.

He said his basic view of life having sat through 10 million meetings is that most of them are 4 times longer than they need to be because people wander. He said that's going to be the policy



and if they wind up adopting a policy that is something different that's fine but until they do that will be it.

Mr. Scruton said he would like to raise the issue of is the 4<sup>th</sup> Wed. of the month a best day for everyone. He said some of the days are already taken but one of the Thursdays might work better and then asked Mr. Krasner to put this on the agenda for the next meeting.

Mr. Krasner said he would do so. He asked for the e-mail addresses for all of the members he didn't have e-mails for and then he would send them all an e-mail and ask them to tell him the days that they could meet other than the 4<sup>th</sup> Wed. He said that way when they come to the next meeting, they will have people's available days and the days that this room is available.

Mr. Scruton said he has a copy of the schedule from Cassidy that says what days they couldn't get and that he would e-mail it to Mr. Krasner.

**). Next Meeting:** Wednesday, April 24, 2024 at 7 p.m.

**1). Adjournment:**

**Motion:** (Parker, second Deering) to adjourn the meeting passed 11-0 at 8:05 p.m.

Kathleen Magoon  
Recording Secretary



Manny Krasner, Chairman