

Dick Bennett_____

Barbara Campbell_____

John Allen_____

Board Of Selectmen 2021 Budget Hearing #1

January 26th, 2021

UNOFFICIAL UNTIL APPROVED

Present: Dick Bennett, Chairman; Barbara Campbell, Selectman, John Allen, Selectman

Attendees: Denise Sachse, Sarah Clemons, Chris Perley, Jenn Mello, Linda Terry, Anne Pillion, Victor Allen, Madeline Fraser Cook, Darlene Ference, Diane Pratte, Hank Benesh, Julie Atwell, Julie Hoyt, Roger Aubrey, Susan Mason, Kevin Bennett, Tom DeFusco

Meeting via ZOOM conference call with audio/video recording

1. Hearing called to order at 4:49 P.M.

2. Proposed Operating Budget:

a. **Selectmen:** \$26,280 (vs. \$28,248 budgeted, \$27,672 actual in 2020)

i. Year Difference: -6.97% (-\$1,968)

ii. Notes:

1. Salaries 3% increase (percentage appears lower due to 53 weeks in 2020 and 52 weeks in 2021).

2. Salaries reduced due to fewer elections in 2021.

iii. Discussion: Selectman Campbell mentioned discussions with town administration about raising the proposed budget to \$28,248 (mirroring 2020's budget), due to the need for more volunteers for elections and other town functions.

b. **Town Clerk:** \$78,366 (vs. \$77,735 budgeted, \$68,622 actual in 2020)

i. Year Difference: +0.81% (+\$631)

ii. Notes: Salaries 3% increase (percentage appears lower due to 53 weeks in 2020 and 52 weeks in 2021).

iii. Discussion: Chairman Bennett noted a \$1,500 increase in Expenses, offset by a \$1,500 decrease in Elections and Registration Expenses due to fewer elections in 2021.

- c. **Financial Administration:** \$179,277 (vs. \$164,369 budgeted, \$160,230 actual in 2020)
 - i. Year Difference: +9.07% (+\$14,908)
 - ii. Notes:
 - 1. Salaries 3% increase (percentage appears lower due to 53 weeks in 2020 and 52 weeks in 2021).
 - 2. New Short-Term Rental Administrator (10 hours per week).
 - 3. Includes Town Building Expenses, moved from Parks and Buildings (reconfigured accounts, see above, left \$3,000 in Town Grounds and Maintenance).
 - iii. Discussion: Selectman Campbell recounted some discussion about increasing the proposal for Utilities/Communication (Computer Technology and Support) to account for increased use of virtual meetings and a possible need to upgrade town office devices. Selectman Campbell also made a general statement about the Board using greater caution in spending in 2021, as the condition of the COVID-19 pandemic had grown more serious in the area. Sarah Clemons was recognized to comment. Sarah requested that the Selectmen read off the budget proposals from 2020 and for 2021 by category (i.e. Selectmen, Town Clerk, Financial Administration, etc.). Chairman Bennett acknowledged Sarah's concerns and reminded that the budget proposal document was made available online and in physical copy at the town office, but he agreed to read aloud the proposal figures by category for those attending who did not have immediate access to the document.
- d. **Assessing:** \$40,000 (vs. \$40,000 budgeted, \$40,000 actual in 2020)
 - i. Year Difference: 0.00% (\$0)
- e. **Legal:** \$35,000 (vs. \$25,000 budgeted, \$23,520 actual in 2020)
 - i. Year Difference: +40% (+\$10,000)
 - ii. Notes: Increase was primarily owed to services related to Short-Term Rentals.
- f. **Personnel Administration:** \$443,456 (vs. \$389,322 budgeted, \$383,547 actual in 2020)
 - i. Year Difference: +13.90% (+\$54,134)
 - ii. Notes:
 - 1. Employee contribution rate increased from 3% to 5% due to a plan change, reverting to a plan that gives employees local options from a Site-of-Service plan (with no local options).

2. NHRS rates would increase in July 2021 as follows:
 - a. Employees: 11.17% to 14.06%.
 - b. Police: 28.43% to 33.88%.
 - c. Fire: 30.09% to 33.88%.
- g. **Planning and Zoning Boards:** \$5,500 (vs. \$5,500 budgeted, \$3,035 actual in 2020)
 - i. Year Difference: 0.00% (\$0)
- h. **General Government Parks and Buildings:** \$11,000 (vs. \$10,000 budgeted, \$10,157 actual in 2020)
 - i. Year Difference: +10% (\$1,000)
 - ii. Notes: Town Building Expenses line item was moved to Financial Administration, and Old Town Hall Expenses (Historical Society) was offset in Revenue.
- i. **Cemeteries:** \$11,200 (vs. \$11,000 budgeted, \$9,700 actual in 2020)
 - i. Year Difference: +1.82% (\$200)
- j. **Insurance:** \$72,563 (vs. \$73,606 budgeted, \$73,606 actual in 2020)
 - i. Year Difference: -1.42% (-\$1,043)
 - ii. Notes:
 1. Insurance increases were calculated by Primex (Property Liability, Workers Compensation, and Unemployment Compensation). In 2020, Primex issued a \$3,049 premium, Holiday for the Worker's Compensation Program, reflected in the 2021 budget.
- k. **Building Inspection:** \$52,880 (vs. \$46,211 budgeted, \$44,307 actual in 2020)
 - i. Year Difference: +14.43% (+\$6,669)
 - ii. Notes:
 1. Salaries 3% increase (percentage appears lower due to 53 weeks in 2020 and 52 weeks in 2021).
 2. Increased to 35 hours per week. Revenue for 2020 was \$44,059 (see Building Inspector Report for Statistics).
- l. **Police:** \$316,220 (vs. \$315,526 budgeted, \$297,653 actual in 2020)
 - i. Year Difference: +0.22% (+\$694)
 - ii. Notes: Salaries 3% increase (percentage appears lower due to 53 weeks in 2020 and 52 weeks in 2021).
- m. **Ambulance:** \$21,340 (vs. \$13,740 budgeted, \$13,286 actual in 2020)
 - i. Year Difference: +55.31% (+\$7,600)

- n. **Fire:** \$182,762 (vs. \$175,039 budgeted, \$162,061 actual in 2020)
 - i. Year Difference: +4.41% (+\$7,723)
 - ii. Notes: Salaries 3% increase (percentage appears lower due to 53 weeks in 2020 and 52 weeks in 2021), plus an increase for on-call firefighters.
 - iii. Discussion: Jay Henry was recognized to comment. Jay explained that the increase primarily reflected an increase in call volume in 2020 and stated anticipation of greater call volume in 2021 as well. He also explained that specialized equipment costs had increased due to limited availability.
- o. **Emergency Management:** \$8,500 (vs. \$5,341 budgeted, \$36,506 actual in 2020)
 - i. Year Difference: +59.15% (+\$3,159)
 - ii. Notes: Salary increase plus COVID-19 expenses offset in Revenue. Increase for EMD due to underpayment in 2020 from unanticipated pandemic as follows:
 - 1. Deputy EMD and HO: \$500 each.
 - 2. EMD: \$3,000.
 - 3. HO: \$2,000.
- p. **Highway Administration:** \$215,047 (vs. \$212,297 budgeted, \$209,045 actual in 2020)
 - i. Year Difference: +1.30% (+\$2,750)
 - ii. Notes: Salaries 3% increase (percentage appears lower due to 53 weeks in 2020 and 52 weeks in 2021).
- q. **Highway:** \$384,873 (vs. \$384,978 budgeted, \$198,065 actual in 2020)
 - i. Year Difference: -0.03% (-\$105)
 - ii. Notes: Highway Block Grant was determined by the state of New Hampshire.
 - iii. Discussion: Chairman Bennett considered whether any funds from the money market account could be allocated to road maintenance in 2021 in order to make up for lack of maintenance in 2020 and expressed a desire to map out some projected maintenance for different roads in town. Selectman Campbell requested a decrease in road maintenance and asked if Pat Kelley would comment on plans for road maintenance and upkeep and whether or not he would consider withholding some maintenance to save on spending. Pat stated that he had projections over the next three years but was open to suggestions on allocation of funds from the Board of Selectmen. Chairman Bennett considered to take out \$30,000 from the money market account and reduce the Highway budget by \$30,000 to match, and the Board

agreed to discuss the idea further at the second budget hearing on February 2nd.

- r. **Street Lighting:** \$9,000 (vs. \$9,000 budgeted, \$6,952 actual in 2020)
 - i. Year Difference: 0.00% (\$0)
- s. **Solid Waste Disposal:** \$132,500 (vs. \$121,000 budgeted, \$116,023 actual in 2020)
 - i. Year Difference: +9.50% (+\$11,500)
 - ii. Notes: Increase in Tipping Fees.
- t. **Animal Control:** \$1,000 (vs. \$1,350 budgeted, \$500 actual in 2020)
 - i. Year Difference: -25.93% (-\$350)
- u. **Public Welfare:** \$6,000 (vs. \$6,000 budgeted, \$0 actual in 2020)
 - i. Year Difference: 0.00% (\$0)
- v. **Library:** \$96,600 (vs. \$112,210 budgeted, \$111,247 actual in 2020)
 - i. Year Difference: -13.91% (-\$15,610)
 - ii. Notes:
 - 1. Salaries 3% increase (percentage appears lower due to 53 weeks in 2020 and 52 weeks in 2021).
 - 2. Library Trustees Expenses line item was not funded by town taxes and was funded by other revenue (see Town Report - Library Budget).
 - iii. Discussion: Roger Aubrey was recognized to comment. Roger stated that \$18,000 had been budgeted in 2020 to have the library building painted, hence the larger budget proposal in 2020.
- w. **Other Conservation:** \$1,500 (vs. \$1,500 budgeted, \$875 actual in 2020)
 - i. Year Difference: 0.00% (\$0)
- x. **Other Culture and Recreation:** \$4,000 (vs. \$3,500 budgeted, \$3,450 actual in 2020)
 - i. Year Difference: +14.29% (+\$500)
 - ii. Discussion: Selectman Campbell reminded that the increased budget would cover the cost to host town board meetings on Jacksonflicks.com. Hank Benesh was recognized to comment. Hank quoted some statistics on viewership for the various board meeting recordings.
- y. **Parks and Recreation:** \$6,700 (vs. \$6,700 budgeted, \$6,700 actual in 2020)
 - i. Year Difference: 0.00% (\$0)

- z. **Debt Service:** \$68,200 (vs. \$68,200 budgeted, \$53,200 actual in 2020)
 - i. Year Difference: 0.00% (\$0)
 - ii. Discussion: Chairman Bennett noted that the Interest (Valley Cross Road Bridge) line item would no longer recur after 2021, and Selectman Campbell confirmed that.
- aa. **Total:** \$2,409,764 (vs. \$2,307,372 budgeted, \$2,059,959 actual in 2020)
 - i. Year Difference: +4.44% (+\$102,392)

3. Agents to Expend Capital Reserve Funds

- a. Vehicles and Equipment: \$324,014 in 2020 (for Police cruiser, highway truck, and Fire all-terrain vehicle (ATV))
 - i. Discussion: Chairman Bennett asked if the new police cruiser had been acquired yet, and Police Chief Chris Perley responded that the cruiser was being outfitted with special equipment at Ossipee Mountain Electronics and ought to be ready for pickup later that week. Chairman Bennett stated his desire to discuss maintaining the police vehicles. Chief Perley described recent circumstances in which having all three vehicles available proved useful, especially when one vehicle was out-of-commission, and explained his long-term plans for the Department's fleet of vehicles.
- b. Other: \$81,506 in 2020 (for sod at Jackson Falls, Plan for Prospect Farm, portable AED, Valley Cross Road Bridge, and Transfer Station Phase 3)

4. Warrant Articles

- a. **Recurring Capital Reserve Funds:** \$288,500 (vs. \$258,500 budgeted, \$258,500 actual in 2020)
 - i. Year Difference: +11.61% (+\$30,000)
- b. **Recurring Expendable Trust Funds:** \$104,000 (vs. \$104,000 budgeted, \$104,000 actual in 2020)
 - i. Year Difference: 0.00% (\$0)
 - ii. Discussion: Selectman Allen highlighted the balance of the Dry Hydrant Expendable Trust Fund and asked if it was necessary to budget \$500 for it. Jay Henry was recognized to comment. Jay had spoken with town administration about lowering the balance of the fund but stated that budgeting \$500 to it would keep it active in the case its balance was ever needed. Pat Kelley was also recognized to comment. Pat stated that the \$5,000 budgeted for the State Aid Reconstruction Expendable Trust Fund did not need to be added in 2021. Chairman Bennett made note of the potential to save that money. Jay also explained that the budget for the Fire Department

Truck had increased to account for the increasing cost of a new vehicle. Chairman Bennett suggested reducing the budgeted amount to \$80,000, as in 2020, and applying for a bond to cover the remainder of expense for a new truck when necessary. Jay was in agreement with Chairman Bennett's suggestion, which was to be further considered at the second budget hearing.

- c. **Recurring Social Services:** \$19,507 (vs. 20,643 budgeted, \$20,643 actual in 2020)
 - i. Year Difference: -5.50% (-\$1,136)
 - ii. Notes: Tri-County Community Action has combined all of their programs into one request.
 - iii. Discussion: Town administration advised removing the \$3,000 budgeted to the Chamber of Commerce for Fireworks in 2021, as the \$3,000 budgeted in 2020 had not been used and would be rolled over into 2021.
- d. **New (2021):** \$45,000
 - i. Notes: \$30,000 from the sale of the Highway Truck to go back into the Capital Reserve Fund, offset in Revenue, will reduce Fund balance.
 - ii. Discussion: Selectman Campbell suggested renaming line item "Roof for Town Office Handicap Ramp" to "Roof for Town Office at Clerk's Window" due to increased use of the ramp for the walk-up window, not just for handicap access to the town office.
- e. **Previous Year (2020):** \$30,000 budgeted, \$1,658 actual
 - i. Notes: Unable to get Valley Vision back in Jackson.
- f. **Total Warrant Articles:** \$457,007 (vs. \$413,143 budgeted, \$384,801 actual in 2020)
 - i. Year Difference: +10.62% (+\$43,865)

5. Revenue:

- a. **Taxes:** \$95,500 (vs. \$108,451 budgeted, \$121,263 actual in 2020)
 - i. Year Difference: -11.94% (-\$12,951)
- b. **Licenses, Permits, and Fees:** \$273,500 (vs. 257,750 budgeted, \$355,818 actual in 2020)
 - i. Year Difference: +6.11% (+\$15,750)
- c. **Federal Government:** \$51,033 in 2020
 - i. Notes: Cares Act money received to offset unexpected COVID-19-related expenses.
- d. **State of New Hampshire:** \$84,135 (vs. \$90,906 budgeted, \$146,648 actual in 2020)
 - i. Year Difference: -7.45% (-\$6,771)

- ii. Notes: Municipal Aid was only in the State budget for 2019 and 2020.
- e. **Refunds and Reimbursements:** \$1,911 in 2020
- f. **Charges for Services:** \$36,500 (vs. \$54,010 budgeted, \$63,996 actual in 2020)
 - i. Year Difference: -32.42% (-\$17,510)
- g. **Other Revenue Sources:** \$2,600 (vs. \$36,700 budgeted, \$42,527 actual in 2020)
 - i. Year Difference: -92.92% (-\$34,100)
- h. **Total Operating Revenue:** \$492,235 (vs. \$547,817 budgeted, \$783,196 actual in 2020)
 - i. Year Difference: -10.15% (-\$55,582)
- i. **Total Revenue:** \$492,235 (vs. \$547,817 budgeted, \$1,050,402 actual in 2020)

Selectman Campbell made a motion to adjourn the budget hearing, seconded by Selectman Allen. Motion approved unanimously.

Hearing adjourned at 6:05 P.M.

Respectfully submitted by Will Reisig