

## Finance Advisory Committee Minutes: August 8, 2022

### Present were:

Debbie Deaton, Town Administrator  
Dennis Howe, Chair, FAC  
Mitch Gluck, FAC  
Luke Moran, FAC  
Joseph Woodworth, FAC

### Topics:

#### Introduction

Debbie Deaton attended this meeting to help scope the Finance Advisory Committee (FAC) efforts. Debbie also answered questions from the FY21 Town Report, such as clarifying line items such as *Communications* (individual department budget line item total), *Selectman Buyout* (reimbursement for healthcare if employee gets healthcare elsewhere), *Legal Selectmen* (Legal Department), etc.

#### Scope

The FAC will not prepare budgets for:

- Capital Investment Plan
- School Expenditures
- Trust Accounts
- School Budget

#### FAC and Department Assignments

<b>Dennis Howe</b>	<b>Joe Woodworth</b>
Department of Public Works	Elections & Registrations
General Government Buildings	Moderator
Transfer Station	Insurance
	Legal
<b>Luke Moran</b>	Town Office/BOS
Building Department and Building Permit	Vital Stats
Cemetery	
Conservation Commission	<b>Mitch Gluck</b>
Heritage Commission	Assessors
Patriotic Purposes	Auditor
	Emergency Management
<b>Luke Moran / Joe Woodworth</b>	Fire
Police	Health Department
Animal Control	Health Welfare Agencies

	Planning Board
	Treasurer
<b>Mitch Gluck / Luke Moran</b>	Trustees
Parks and Recreation	Welfare
Pool	Zoning

#### Notes on assignments:

- *Communications* are line-items within each department budget. For FY21 (actual), the expense for communications was \$77,670. The FAC will review the total communications budget to ensure all communications expenses are covered.
- *Ambulance Service* budgeted through Town warrant article
- *Landfill Cap Testing* and Other Sanitation Hazardous Waste is covered by contract; not subject to Department budgeting
- *Outside Lighting* expense was a result of moving lights to LED bulbs in 2021; not expected to be subject to Department budgeting, but Town Administrator will check on it.
- *Regional Association* not subject to Department budgeting, but may be revisited
- *Auditor* covered by contract; not subject to Department budgeting
- *Reevaluation* covered by contract; not subject to Department budgeting (5 year cycle)

### Inflation

Inflation is unpredictable at this time. Lengthy discussions focused on the uncertainties tied to guessing inflation. We summarized the following guidance:

1. Define the budget requirements based on today's price structures
2. Identify line items that are subject to inflation (such as material purchases, fuel, etc.)
3. At a later point, the FAC, the BOS and the Department Heads will determine an inflation rate to use across all Departments (the FAC will take responsibility for modeling the incremental expenses due to inflation).

### Training

All members of the FAC plan to attend the September 20, 2022 event in Manchester.

### Milestones

Milestones have not been defined by the BOS at this point. However, some key dates were discussed:

- Deliberative sessions: March, 2023
- Cutoff for budgets: Mid-December

Here is a general list of milestones for consideration:

<b>Milestone</b>	<b>Due Date</b>
Town Meeting, Official Ballot Voting	March, 2023
Town Meeting, Deliberative Session	February – March, 2023
Final Budget Approval by BOS	tbd
Formal Budget Reviews by BOS	October, 2022

Refinements	tbd
Draft Budgets for review by BOS	Late September, 2022
Department Heads & Finance Advisory Committee efforts	August – September, 2022
Finance Advisory Committee engagement	August, 2022
Finance Advisory Committee appointments	August 8, 2022

## Other

- Introductory letter was sent to Department Heads; this letter introduced the FAC, its members, and let the Department Heads know the FAC would reach out to assist in their budget preparation exercise.
- Debbie provided the contact details for the Department Heads.
- Excel licenses are available; however Department Heads typically do not use Excel. The town uses a DOS based budget tool; soon to be upgraded with a query-based tool for access to real-time data.
- Revenue predictions are difficult to predict at this point. The FAC will work with each Department (e.g. Town Clerk) to review prior year trends to help predict FY23 revenues.

## Next Meeting

The FAC will meet again on Monday, August 15, 2022 at 5:00pm (Town Offices)