

Finance Advisory Committee Meeting Minutes: July 24, 2023

Present were:

Debbie Deaton, Town Administrator
Mitch Gluck, FAC
Dennis Howe, FAC
Melissa Mack, FAC
Luke Moran, FAC
Joe Woodworth, FAC

Capital Improvement Plan

FAC members have had discussions with Shawn Talbot (Chairperson, Board of Selectmen) regarding the Capital Improvement Plan (CIP). Shawn would like to see the financial summary of the CIP, and requested FAC members assist in the generation of the financial summary.

Dennis reviewed the specific request from Shawn and requested the FAC team solicit CIP input from the Department Heads. Joe reviewed a CIP Excel workbook created from older data as the foundation of the CIP financial summary.

The team spoke of the scope of the CIP effort which ranges from gathering existing equipment data, to obtaining Department Head requests for both improvements and future capital purchases, and to integration of the request into a form for presentation and consideration by the Planning Board and the Board of Selectmen.

The FAC felt that driving the whole CIP financial effort at once would be an overwhelming task, and suggested we focus first on the Department vehicles (police, fire, DPW, etc.). The FAC can also solicit input for future capital equipment needs (such as tennis court upgrades, ball fields, pool liners, etc.), as well as longer term improvements including the potential for a Gazebo and/or Pavilion. The team agreed the FAC commitment for FY23 should be limited to vehicle replacement planning.

FAC Department Assignments

With Melissa Mack joining the FAC team, we reviewed the assignments. Here are the assignments:

Mitch:

Assessors	Assessors	Gluck, Mitch
EM	Emergency Management	Gluck, Mitch
FIRE	Fire	Gluck, Mitch
Health	Health	Gluck, Mitch
P&R	Parks & Recreation	Gluck, Mitch
PB	Planning Board	Gluck, Mitch
Pool	Pool	Gluck, Mitch
Treasurer	Treasurer	Gluck, Mitch
Trustees	Trustees	Gluck, Mitch
WELFARE	Welfare	Gluck, Mitch

ZBA	Zoning Board	Gluck, Mitch
Dennis:		
DPW	Public Works	Howe, Dennis
GGB	General Government Buildings	Howe, Dennis
Landfill	Landfill Cap Testing / Maintenance	Howe, Dennis
TS	Transfer Station	Howe, Dennis
Melissa:		
Vital Statistics	Vital Statistics (Town Clerk)	Mack, Melissa
ER	Elections	Mack, Melissa
Moderator	Moderator	Mack, Melissa
Luke:		
BPO	Building Permit Office	Moran, Luke
CEMETERY	Cemetery	Moran, Luke
Conservation	Conservation	Moran, Luke
Heritage	Heritage	Moran, Luke
Patriotic	Patriotic	Moran, Luke
Joe:		
Auditor	Auditor (Town Office)	Woodworth, Joe
BOS	Town Offices - Board of Selectmen	Woodworth, Joe
Communications	Communications (Town Offices)	Woodworth, Joe
Electric	Electric - Street Lighting & Blinkers (Town Offices)	Woodworth, Joe
Insurance	Insurance (Town Offices)	Woodworth, Joe
Legal	Legal (Town Offices)	Woodworth, Joe
Regional Associations	Regional Associations (Town Offices)	Woodworth, Joe
ACO	Animal Control	Woodworth, Joe
Police	Police	Woodworth, Joe

Quarterly Budget Execution Review (BER) Discussion

The team reviewed the QBR tracking PowerPoint summary. Specific comments:

1. The following table summarizes the accounts for review and management:

Categories	Quantity
High Impact. Budget Adjustments Required	16

Medium Impact. Raising Awareness	12
“Other” accounts required for further analysis	2
Incorrect account alignments (Journal Entries)	1

2. Open items for further discussion (pending feedback from Department Head)
 - Patriotic Purposes. The Q2 expense of \$2,536.58 seems much higher than the Department Head believes it should be. Luke is reviewing this now, and will provide specific feedback to the team, and to our Accountant for resolution.
 - Expenses are added to \$0.00 budgeted accounts. The FAC will discuss whether this is acceptable, and how to proceed. The FAC understood that it was not possible to transfer funds into \$0.00 accounts, and therefore these accounts should not have any expenses associated with them.
3. The team is available for a review with the BOS in August.
4. Joe will clean up the PowerPoint presentation and forward it to the BOS and the FAC team.

2024 Budget Collection Workbook

Dennis updated the FY23 budget workbook to integrate both the Personnel and Master budget files. Integration of these two files simplifies all personnel-related expenses.

Action for the FAC team to review and provide feedback.

FAC Member Availability

Melissa will be unavailable from early November through the end of December.

Mitch will be unavailable from October 18th through November 8th.

Next steps

- Joe: Provide the Q2 BER Summary to the BOS
- Debbie: If requested by the BOS, schedule a review of the Q2 BER
- Team: Review the FY24 budget collection workbook
- BOS: FY24 Kickoff - FAC recommends budget kick-off to be held the week of September 11th

Meeting Adjourned

The meeting was adjourned at 6:30pm.