



Warner Budget Committee

Meeting Minutes
Thursday, October 19, 2017
APPROVED

Mike Cutting opened the meeting at 6:57 pm.

Committee members in attendance: Mike Cutting, Martha Mical, David Minton, Jonathan Lord, Alfred Hanson, Pete Newman, Kimberley Edelmann

Absent: Martha Bodnarik

Others present: Judy Newman-Rogers, John Leavitt, Ed Mical

1. Meeting Minutes

- A. Martha moved to approve meeting minutes dated July 13, 2017. Jonathan seconded, motion passed unanimously.
- B. David moved to approve meeting minutes dated August 10, 2017. Jonathan seconded, motion passed unanimously.
- C. David moved to approve meeting minutes dated August 17, 2017. Jonathan seconded, motion passed unanimously.
- D. Alfred moved to approve meeting minutes dated August 24, 2017. David seconded, motion passed unanimously.
- E. David moved to approve meeting minutes dated September 21, 2017. Jonathan seconded, motion passed unanimously.
- F. Alfred moved to approve meeting minutes dated September 28, 2017. Martha seconded, motion passed unanimously.

2. Parks & Recreation Commission

- A. Mike said he called the New Hampshire Municipal Association and learned the Parks & Recreation Commission can have a capital reserve fund. NHMA suggested to Mike that the town explore the possibility of rather than a capital reserve fund, set up an expendable trust. The reason is a capital reserve fund can only be used for capital expenses. A trust allows better access to the money with no restrictions. Jim said a capital reserve fund is utilized by the way the warrant is worded and approved, it doesn't have to be restrictive.
- B. Parks & Recreation Commission does have a revolving fund that is being managed by the Treasurer and the financial activity will be recorded through the Finance Office.
- C. Judy commented that she understands the revolving funds are handled by the Treasurer, she doesn't always understand why they need to go through the municipal computer system because the law says they are handled by the Treasurer. Jim said the Treasurer is responsible for managing the funds, going through the accounting system provides more transparency. The auditor's want a system where the Treasurer is not the only person handling transactions from any one particular account, checks and balances.
- D. John Leavitt said it's interesting the word transparency came up because he thinks the capital reserve funds are anything but transparent. He said it's difficult for the Budget Committee to follow how the money is spent. Jonathan asked if each capital reserve has an account number. The answer was yes. Jonathan said

then a report can be provided. Jim said the Selectman's office has a binder that has a record of the capital reserves activity, the binder is updated quarterly. John said that record just reflects money going in and money going out, no details. Jim said any type of large expenditures are discussed and approved at a Selectman's meeting and it's in the minutes.

3. Account Numbers

- A. Mike reported that he and Jim met and eliminated some redundant account numbers. There was discussion about legal expenses and if the expenses should be combined into one line or if the expenses should remain in certain budgets. Martha said Planning wants to keep legal expenses in their budget. Jim said the Selectman would like to see all legal expenses indicated under the main line item to show the actual cost in one line, subcategories could be added as well.
- B. **Action Item:** Jim said he will contact the state for a definition and purpose of the Block Grant.

4. Year to Date Expenses/Revenue – Highlights

- A. Advertising in the Selectman's budget is overspent, there will be more advertising by the end of the year.
- B. The Committee reviewed the revenue to date. Jim said the town will receive the 50% balance for the roundabout when the state closes the roundabout project. Mike asked when will that happen. Jim said he's not sure, there is a problem with the apron around the roundabout, it's cracking in some areas.

5. Committee Report

- A. The public hearing for the Capital Improvements Plan is scheduled for October 23rd.
- B. Kimberley reported the design for the fire station is complete. Real numbers will start to arrive in January. The estimated cost at this time is \$2.9 million. Jonathan is also researching grants. Ed Mical said he is working on a grant for furnishing the Emergency Operation Center and could receive up to \$100,000.

6. Meeting Location

Alfred made a motion to begin having the BC meetings back at the Town Hall. Kimberley seconded it, motion passed unanimously.

7. Adjournment

A motion was made and seconded to adjourn at 8:48 pm.

Recorder of the minutes: Mary Whalen