

Approved: 9/12/23  
Approved with changes: \_\_\_\_\_  
Unapproved: \_\_\_\_\_

**Effingham Budget Committee Minutes**  
**68 School Street, Effingham**  
**June 28<sup>th</sup>, 2023**

**Members Present:** Dave Strauss (Chair), Vicki Kirkwood, Steve Regal, Rosemarie Wissenbach, and Leo Racine (Vice Chair/Selectman's Representative).

**Members Absent:** Jim Giguere

**Others Present:** Chuck Fuller, Chris Seamen (Selectman), Lenny Espie (Selectman), Erik Jones, Scott Hilsman, and Maureen Hilsman.

The meeting was called to order at 6:00 pm. A roll call confirmed those present.

**Minutes**

Chair Strauss made a motion to approve the meeting minutes as written for April 11, 2023. The motion was seconded by Rosemarie.

**Motion Vote: Chair Strauss-aye, Leo Racine-aye, Steve Regal-aye, Vicki Kirkwood- aye, and Rosemarie Wissenbach-aye (Passed 5-0-0).**

**Vacant Seat**

The Chair Strauss directed the board to the application from Scot Hilsman for the vacant seat. The Chair explained the process for anyone wishing to fill the vacant seat. Chair Strauss made the motion to approve Scott Hilsman for the vacancy till the next town meeting. The motion was seconded by Steve.

The Chair welcomed Scott Hilsman to the board and went over paperwork and information regarding the seat openings for Mr. Hilsman.

**Motion Vote: Chair Strauss-aye, Leo Racine-aye, Steve Regal-aye, Vicki Kirkwood- aye, and Rosemarie Wissenbach-aye (Passed 5-0-0).**

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**Election of Officers/Vice Chair**

**Vice Chair** - Chair Strauss started the election for officer for Vice Chair. Steve Regal indicated he was interested. Chair Strauss nominated Steve Regal and Vicki seconded the nomination. All in favor.

**Motion Vote: Chair Strauss-aye, Vicki Kirkwood- aye, Rosemarie Wissenbach-aye, Scott Hilsman-aye, Steve Regal-aye and Leo Racine-aye (Passed 6-0-0).**

**Chair Strauss asked for a picture of board. A picture of the board will be taken when all are present.**

**Estimated Overall Budget Increase for 2024**

The Chair directed the board to Sheet 5 “2024 Projected Increases” and went over each line item and the estimated increases for 2024. Chair Strauss explained that the winter road contract is out for bid and using the 10% for accounting purposes. Steve questioned BoS Chris Seamen if that amount of Calcium Chloride (est.2200gal/mile) will be available to the town. BoS Seamen said yes, supply is not an issue. Chair Strauss explained the total amount of increase of \$189,816 divided by the overall assessed value of 214,800 would come out to an \$0.88/k cent increase for the town side only. The Chair explained that the Eversource overlay has been completed and the \$65,000 overlay offset is built into the budget and this should help offset the increases to approximately \$0.58/k. The estimated tax bill for December is expected to be \$26.16 per thousand (over \$2/k increase).

**Joint Schedule**

The Chair directed the board to page 6 and 7 for the preliminary dates that are approved by the BoS. The Chair and or Vice will attend the BoS meetings. The schedule is posted on the Town website and bulletin board at the Town Offices.

**Budget Sheet Review/Approve**

The Chair thanked Leo and Rosemarie for their help on the budget to actual sheet and they have all been corrected. The actuals from last year have been entered into the excel spread sheets and given to the Town Administrator. The current Administrator has given their notice.

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**Non-Profit Letter**

The Chair explained that the letter for approved Non-Profits Organizations will be sent out. Chair Strauss asked if the board feels there is any value in the organizations giving their presentations. After a discussion the board feels it is best to continue the presentation process.

**Budget to Actual Review**

The Chair directed the board to sheet 9, Questions received from Budget Sheet Review and Budget to Actual package. The Chair's question to the board is "Do we need to show detailed line items on the Budget Sheet Review as seen on the Budget to Actual?" The board discussed where that information is located, the possibility of requesting detailed accounting from the Town Attorney and knowing the information if questioned by the public. Chuck explained invoices are computer generated from the attorney and the town could make a request to have additional detailed invoices which incur a fee. BoS Lenny stated that Audrey (Town Administrator) allocates the invoices to the individual departments. The public can also request a 91A from the BoS if they have any financial questions. It was determined that the Budget Sheet can show a total line item by department and detailed line items can be seen on the Budget to Actual. The Chair stated if there is an issue in the future, the board can then make a change.

1. Legal –The Chair asked if the board would require the Budget sheets as detailed as the Budget vs Actual. The Chair felt the Budget sheet did not need to be as detailed as it is already on the Budget vs Actual. Steve questioned the line item for Police and if that it is a fee for something they are already paid for doing. On the budget sheet it only shows total line items and detailed items can be acquired anytime. All are in favor of leaving the Budget Sheet as is.
2. 4194 Municipal Buildings - The Chair asked if the board would require the Budget sheets as detailed as the Budget vs Actual. The Chair explained what is on the Budget Sheet and additional information is on the buildings section. All are in favor of leaving the Budget Sheet as is. Vicki questioned what the salary amount was for and the BoS Leo and Lenny explained that it is for employees to do maintenance on buildings.
3. 4155 Payroll - The Chair asked if the board would require the Budget sheets as detailed as the Budget vs Actual. The Chair explained the difference is FICA and Medicare are all on one line. All are in favor of leaving the Budget Sheet as is.
4. 4324 Solid Waste - The Chair asked if the board would require the Budget sheets as detailed as the Budget vs Actual. The Chair read over the details from the Budget to

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Actual. Steve questioned if any income the transfer station receives goes to the general fund. The Chair and BoS Leo and Lenny stated it goes into a special account. All are in favor of leaving the Budget Sheet as is.

5. Library - The Chair asked if the board would require the Budget sheets as detailed as the Budget vs Actual. The Chair explained that the Budget Committee does not control how the library and the trustees disburse the money approved by the town per RSA. The Chair explained why you see the salaries on the B2A is because the BoS/Library trustees agreed to it. By the RSA the library balances the books at year's end and any unexpended funds are returned to the town. All are in favor of leaving the Budget Sheet as is.

### **Delinquent Taxes**

The Chair directed the board to sheets 10 & 11 and explained the delinquent taxes to date are \$332,959.00, from 2021 and 2022 and just above the 5 year average. As of June 27<sup>th</sup>, 2023, the amount has decreased to \$318,000.00. The chair explained how he keeps track of the taxes on sheet 11 for June/July and January/February. The Chair stated this usually changes after February when people tend to pay their taxes with their tax return. The Chair explained that the amount of \$1.50 to \$1.75 is included in the town taxes to cover the delinquent taxes.

### **Contact List**

The Chair Strauss directed the board to page 12 to enter the new board member Scott Hilsman contact information. The Chair asked if any questions. Vicki asked if they should be sending budget information to businesses or to other board members. The Chair stated that it is listed on the town website and public knowledge. The Chair also explained the emailing process and not to select "reply to all" which signifies a meeting.

### **Budget to Actual Issues**

The Chair directed the board to the budget to actual sheet and the new issues started. The Chair stated that if you have a question, first check the sheet to see if it was previously asked and answered. Steve had a question on salaries for 4140 Town clerks' salary vs 4150 Tax collector. The Chair explained that the salaries are split between the two departments where they share duties. Steve questioned the salary for Assistant and 4130 salaries for support staff. The Chair explained that those are for support such as the past town clerk coming in to train the new clerk.

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**Budget Committee Open Seat Selection Process Instructions**

The Chair discussed the selection process instructions RSA 32;15 for the open seat and made suggestions for revisions to the formal process instructions for the future. The Chair will make the revisions and email them to the board members for any other suggestions and at the next meeting the board can approve the revisions. Public Erik Jones stated the board may want to check into a secret ballot being allowed. BoS Chris Seamen stated that the planning board has done secret ballots in the past. The Chair will also add to the instructions for the final report to be done for Town Administrator.

**Public Question/Comments**

The chair asked if there were any questions from the public, there were none.

**Next Budget Meeting**

September 12<sup>th</sup>, 2023 @ 6 pm.

Next BoS Meeting    October 3, 2023 @ 4:30 pm.

**Adjournment**

A motion to adjourn the meeting was made by Leo Racine at 7:14 pm. The motion was seconded by Dave Strauss.

**Motion Vote: Chair Strauss-aye, Leo Racine-aye, Vicki Kirkwood-aye, Steve Regal-aye, Rosemarie Wissenbach, and Scott Hilsman- aye (Passed 6-0-0).**