

TOWN OF EPSOM
BUDGET COMMITTEE
DECEMBER 21, 2023

Attendees: Marylou Keane, Chairman; Joni Kitson, Vice Chairman; Gary Kitson, Water District Representative; Meadow Wysocki, Selectmen's Representative; Joyce Heck; Floyd Graham; Len Gilman; Linda Hodgdon; Penny Graham; Mary Frambach; Nancy Wheeler

Not in Attendance: Mike Muise, School Board Representative

Other Attendees: Deb Sullivan; Glenn Horner; Virginia Drew; Rob Topik

Marylou opened the meeting at 7:00 PM.

Zoning Board of Adjustment

Glenn Horner, Chairman of the Zoning Board of Adjustment (ZBA) discussed its budget. He noted there had been revisions to the ZBA budget since its original presentation to the Select Board. He noted there was a 30% increase in the budget.

Glen noted he had increased the secretary's wages due to additional meetings being added. The Legal Fees have been increased. There are more challenges before the Board. The Training and Conferences were increased as they have several new members who may attend trainings. The Printing and Publishing Line and Postage Line were increased.

It was discussed that the ZBA budget was increased after its presentation to the Select Board. Gary asked the amount of revenue collected; Nancy indicated it was \$9,394 per the Revenue Report to date presented by . Gary asked where the funds collected went; Nancy noted into the General Fund.

Marylou asked if the secretary's wages were hourly. Glenn noted it was by meeting. Glenn noted if they could keep the Legal Line down then the budget would be less. The Committee noted the budget was similar to what was spent in 2023.

Meadow noted the Books and Periodicals Line did not have as much spent as budgeted for. It was discussed with last year's cost having been \$8.10 per book for the New Hampshire Planning and Land Use Regulation Books.

The Legal Fees were discussed. Floyd asked what created the increase. The situation was discussed in general terms.

Joni motioned to increase lines as follows:

Line 4193150 – Secretary Wages from \$1200 to \$1600

Line 4193380 – Filing and Recording Fees from \$150 to \$200

Line 4193550 – Printing & Publishing to from \$2500 to \$3500

Line 4193625 - Postage from \$700 to \$1500

Line 4193670 - Books & Periodicals from \$40 to \$70

with a bottom-line increase of \$2,280; Gary seconded the motion. The motion passed.

Deb discussed the Revenue Budget Sheet she had prepared. The budget for 2023 was \$1,756,572.

She noted the Rooms and Meals Tax amount for 2024 would be \$458,000 according to the State. She had included \$412,000 in the budget.

Deb noted that the interest on the Town's bank accounts was higher. Linda noted that interest paid by banks has increased.

Linda suggested increasing some of the revenue lines as they are cutting some of the lines within the budget. Marylou noted that the proposed budget is approximately 4 million dollars.

Nancy thought MV fees were close. Joni noted that Rooms and Meals had less than 2022. Nancy suggested increasing it by \$20,000 or \$30,000. Joni asked how the tax was calculated. It is on population.

Deb suggested increasing Rooms & Meals Tax and Interest income lines. She noted the other lines are small. Marylou asked about MV Fees. Deb indicated she had discussed with Laura to determine the estimated income.

Joni suggested increasing the Rooms and Meals Tax Line to \$430,000. Linda noted MV Fees and the average for the last 2 years; she suggested increasing to \$1,170,000.

Joni asked what may occur with the banks in 6 months. Increasing the interest income was discussed and it was determined increasing that line to \$110,000.

Joni motioned to increase the following revenue lines:

MV Fees from \$1,150,000 to \$1,170,000

Rooms & Meals Tax from \$412,000 to \$430,000

Interest Income from \$90,000 to \$115,000

Linda seconded the motion. The motion passed.

Marylou noted the Total Revenue Budget to be \$2,134,000.

Deb discussed the default budget. The proposed BC Default Budget is now \$4,035,315.

Minutes

The minutes of November 30, 2023 were reviewed and amended.

Gary motioned to approve the minutes of November 30, 2023, as amended; Mary seconded the motion. The motion passed.

The minutes of December 7, 2023 were reviewed and amended.

Gary motioned to approve the minutes of December 7, 2023, as amended; Len seconded the motion. The motion passed.

The minutes of December 14, 2023 are to have Mr. Connors comments added and reviewed next meeting.

Town Budget

The Town Budget was reviewed by the Committee with the following discussions.

Gary asked why the Zoning Compliance Officer's Legal Line was increased. Meadow explained in the past his legal fees came from the Select Board lines, but now he has his own line. Gary asked type of enforcement he completes. Meadow noted if there is someone out of compliance that needs to go to the ZBA and they may have to go to court. Gary noted once a case goes to court it falls to the Select Board. Meadow noted not necessarily; that if it goes to court the ZCO has to go to court. Nancy noted that there are legal notices that come in to play before the situation goes to court. Gary discussed what might be an issue and when the ZCO should notify the Select Board. Gary noted fines, etc. come from the Select Board. He discussed what could be an issue if the Select Board is not notified. Meadow noted that having his own legal line gives him the right to work with an attorney to mitigate a case. Legal costs are handled by the department.

Linda noted the Select Board legal line and a budget of \$10,000 with only \$4,000 spent in 2023.

Joni discussed that with the former ZCO he would write the letters, but inform the Select Board that he would be sending one. Meadow noted that with a separate line people can see what department is spending the funds.

Floyd discussed the Select Board legal line should be decreased as the funds are in the ZCO lines now. Floyd suggested the Select Board Legal Line be decreased by \$2,000, with the ZCO having a \$4,000 Legal Line. He had further discussion regarding the moving of the funds between lines.

Gary would like to see how much the ZCO has spent in the last 5 years on legal fees. Gary felt the ZCO should not have a Legal Line but it should be in the Select Board line.

The issues were discussed. Joni and Gary discussed how the ZCO presented the legal fees in his budget at the Select Board meeting.

Rob discussed if \$4,000 was a correct figure for the line and how it is spent.

Gary would like to cut the General Government Buildings Electricity Line (4194410) by \$2,000. He noted that most of the cost is from the Food Pantry and they should contribute to the bill.

Linda noted the electric costs at the old library was \$1,300 last year.

Gary continued to discuss the electric usage and UNITIL will be reducing the rates.

Gary motioned to cut the Electricity Line (4194410) \$11,800 to \$10,000. Floyd seconded the motion.

Meadow noted the line will be overspent due to costs. She noted that the Select Board has an agreement with the Food Pantry. The issues were discussed.

Penny asked when the agreement would be ending. Mary noted the Food Pantry has donations and she thought that people donate funds to purchase food. She noted everyone who works donates their time.

Virginia noted that the Select Board is aware the Food Pantry serves 80 to 100 families. This helps the Welfare Budget. Joni noted that the Town is footing the bill through the tax bill. Gary noted that the Select Board should have had a Warrant Article to see if the people wanted to pay for it.

Marylou called for a vote. The vote was 6 for and 5 against. The motion passed.

Linda and Floyd discussed the Fire Department Morrison Funds. Floyd discussed that there are not enough funds in the Morrison Funds. It was discussed that if the funds are not returned to the budget funds would need to be found in the budget for the reduction of lines.

Joni suggested she would like to have the Select Board look at the \$1.00/hour increase for all the employees. Len noted that the Town of Barnstead does not have a Highway Department due to wages. He suggested we think about cutting some other lines. Joni noted insurance should be looked at. Joni noted it is more than a \$1.00/hour. Linda noted the Town Health Insurance is less than the school. She noted the school's health care costs have increased significantly.

Gary noted he has advocated for a pay structure. He noted that the Select Board was to do a report and that we do not have anything. Meadow noted that they said they would look at other towns. Nancy noted in the past a survey was completed. She noted that there has to be a dollar amount or DRA would not approve. There were further

discussions.

Joni asked how much employees were paid for the insurance buyout. Joni asked the number of full-time employees the Town had, Nancy thought about 29. Joni also wanted to know how many employees were taking the buyout. Meadow noted it was 5 employees at \$3,500.00. Virginia noted that one employee took a buyout for part of the year and now is taking the health insurance.

Mary asked who determines the buyout amount. Virginia noted it was determined when the Handbook was redone in 2021. Joni asked if they have to provide proof of insurance, Nancy noted it has to be provided.

Marylou noted that on January 4th we will have the Warrant Articles, and also the School and Water Department Articles.

Marylou noted January 9th she did not have meeting location.

Issues with the school and SAU budget were discussed.

Linda motioned to adjourn; Joni seconded the motion. The motion passed.

Marylou adjourned the meeting at 9:57 P.M.

Respectfully,

Betsy Bosiak
Recording Secretary