

Town of Groton
Select Board Work Session Minutes
November 2, 2021

In attendance: John Rescigno, Tony Albert, Ron Madan and Sara Smith (Administrative Assistant - AA)

Absent: Ron Madan

John called the meeting to order at 5:00pm.

Budget Meetings

Town Clerk/ Tax Collector

Ruth met with the Select Board to discuss her budget.

TC Salary

Ruth proposed an increase \$1,475 bringing this to \$33,000.00. Sara explained a 3% increase would be \$945.75 a year which would bring this to \$32,470.75. The Select Board agreed to change this to \$32,470.75.

Deputy Wage

Stayed the same

Town Clerk/Tax Collector Dues

Stayed the same

Town Clerk Expenses

Ruth proposed an increase of \$200.00 making this \$1,400.00.

Tax Collector Expenses

Stayed the same

Workshops/Seminars

Stayed the same

Telephone/Internet

Ruth proposed a decrease of \$700.00 making this \$1,300.00. It was agreed that this shouldn't be decreased due to everything going up. This will stay at the \$2,000.00.

Computer Maintenance/Software

Stayed the same

Advertising

Stayed the same

Supplies-general

Ruth proposed a decrease of \$100.00 making this \$1,200.00.

Postage

Ruth proposed an increase of \$50.00 making this \$1,400.00.

Election supplies/Expense (ballots, advertising, etc.)

Stayed the same

Ballot Clerks

This is a different budget meeting and will be done in the Moderator's budget.

Checklist Supervisors

This was a different budget meeting and will be done in the Supervisor's budget.

Mileage

Ruth proposed a decrease of \$700.00 making this \$800.00.

Other items:

- Ruth asked the Select Board about posting the signs in her office that state "Authorized persons only beyond this point" and "No videotaping through this window". Due to a rash of 1st amendment audits in several towns she is requesting permission to post these on the doors and windows upstairs. There is private information in our offices that should not be zoomed in on with a video camera to protect the Town and the customers. The Select Board is okay with the notices being hung up.

The Select Board was okay with the Town Clerk/Tax Collector budget as is.

Highway Budget

Robert Ellis met with the Select Board to discuss the Highway Budget.

Highway Administration

Wages

Bubba proposed an increase of \$1,406.00 making it \$48,271.00. This is to reflect the 3% increase.

Assistants

Bubba proposed a decrease of \$1,000.00 making it \$30,000.00.

Telephone

Stayed the same

Training/CDL Testing

Stayed the same

Electricity

Stayed the same

Heating fuel

Stayed the same

Mileage

Stayed the same

Membership/Dues

Stayed the same

Supplies

Stayed the same

Highway Streets

Vehicle-Equip Maintenance and Repairs

Stayed the same

Contracted Services/Equipment Rentals

Stayed the same

Material

Stayed the same

Signs

Stayed the same

Uniforms

Stayed the same

Tools & Equipment Purchases

Stayed the same

Gas

Bubba proposed a decrease of \$1,000.00 making it \$3,500.00.

Diesel

Stayed the same

Salt, Sand, Deicer

Stayed the same

Hydrants

Stayed the same

Culverts

Stayed the same

Safety

Stayed the same

Tree Maintenance

Stayed the same

Utility Charges, street lights

Stayed the same

Other questions/concerns

- Bubba explained that
-

The Select Board was okay with the Highway budget as is.

Advertising Regional Association Dues

Sara met with the Select Board to discuss this budget.

Advertising

Stayed the same

Dues

Stayed the same

GHS

Stayed the same

NLRA

Stayed the same

The Select Board was okay with the Advertising budget as is.

Executive

AA Wages

The Select Board proposed an increase \$1,419.00 making it \$48,698.00 to have room for a 3% merit increase of \$0.70 for 2022.

Selectmen's stipend

Stayed the same

Moderator/Assistant wages

This was part of the moderators budget meeting and was \$500.00.

Other Town Meeting expenses

Stayed the same

Contracted services (web hosting)

Stayed the same

Workshops/Seminars

Stayed the same

Telephone/Internet

Sara proposed an increase of \$360.00 making it \$1,560.00. This is based on the internet being \$20/month (\$240 year) and the phone being around \$110.00 per month (\$1320 per year).

Mileage

Stayed the same

Supplies

Stayed the same

Postage

Stayed the same

Furniture/Fixtures

Stayed the same

Office Equipment Maintenance

Stayed the same

Hiring expenses

Stayed the same

Computer/Computer software maintenance

Stayed the same

Other office expenses (CU recordings, etc.)

Stayed the same

The Select Board was okay with the Executive budget as is.

Financial Administration

Financial Reporting (Town Report)

Stayed the same

Auditing

Stayed the same; waiting for costs

Assessing

Stayed the same; waiting for costs; we sent out the Assessing RFPs so we will get those back in November and will know more.

Treasurer

This was gone over at a prior meeting with Pam Hamel.

The Select Board was okay with the Financial Administration budget as is.

Fire Budget

Sara met with the Select Board to discuss the Fire budget.

Stipend

Stayed the same at \$1.00 since we no longer have a Fire Chief.

Communications/Training

Stayed the same

Equipment

Stayed the same

Contracted Services- Hebron

Stayed the same

Contracted Services- Rumney

Stayed the same; waiting on 2022 numbers

Lakes Region Mutual Aid

Stayed the same; waiting on 2022 numbers

Dues

Stayed the same.

Mileage

Stayed the same

General Government Buildings

Town Hall Repairs & Maintenance

Stayed the same

Town Hall Repairs & Maintenance Wages

Stayed the same

Town Garage Repairs & Maintenance

Stayed the same

Transfer Station Repairs & Maintenance

Stayed the same

Cleaning supplies

Stayed the same

General Supplies

Stayed the same

Contracted Services (security, elevator)

Stayed the same

Town House Electric

Stayed the same

Town Heat

Stayed the same

The Select Board was okay with the General Government Buildings budget as is.

General Insurance

Property/Liability

Sara proposed an increase of \$1,438 making it \$11,938.00 due to the quote we received in the mail from Primex showing the increase.

Workers Compensation

Sara proposed an increase of \$918.00 making it \$4,421.00 due to the quote we received in the mail from Primex showing the increase.

Unemployment Compensation

Sara proposed an increase of \$102.00 making it \$545.00 due to the quote we received in the mail from Primex showing the increase.

The Select Board was okay with the General Insurance budget as is.

Health

Salary

Stayed the same

Supplies/postage

Stayed the same

Mileage

Stayed the same

Training

Stayed the same

Dues

Stayed the same

Water testing

Stayed the same

Legal

Stayed the same

Transport Central

Stayed the same. We are waiting on 2022 numbers.

CADY

CADY requested an increase of \$500.00 making it \$1,000.00 for 2022. Three years ago, we increased from \$250.00 to \$500.00. It was agreed to keep it \$500.00.

CASA

Stayed the same. CASA requested the same for 2022.

Mid-State Health

Stayed the same; We are waiting on 2022 numbers.

Pemi-Baker

Pemi-Baker requested an increase of \$182.50 making it \$3,019.50 for 2022. The Select Board is okay with the increase.

Voices against Violence

Voices Against Violence requested an increase of \$50.00 making it \$550.00 for 2022. They requested this last year as well and it was agreed not to increase it and to keep it at \$500.00.

Genesis/LRMHC

Stayed the same; requesting the same as last year

The Select Board was okay with the Health budget as is.

Legal

Claims, Judgements and/or Settlements

Stayed the same

Attorney Fees- General Advice

Stayed the same; we were over this year due to the allegations/research, sale of town property and covid and town meeting items; we shouldn't have most of these issues next year

Junkyard Dog

Stayed the same

The Select Board was okay with the Legal budget as is.

Other General Government

Exigent/Hazardous Circumstances

Stayed the same

Forestry

Sara proposed a decrease of \$100.00 making it \$500.00.

Tax Mapping

Stayed the same

Grants/Engineering

Stayed the same

The Select Board was okay with the Other General Government budget as is.

Parks Recreation

Maintenance of Parks

Stayed the same

Maintenance of Recreational Facilities

Stayed the same

Porta Potty

Stayed the same

Advertising

Stayed the same

Tapply Thompson Center

Stayed the same; waiting on 2022 numbers

Old Home Day

Stayed the same

Electricity

Stayed the same

The Select Board was okay with the Parks and Recreation budget as is.

Patriotic Purposes

Patriotic Purposes

Stayed the same

The Select Board was okay with the Patriotic purposes budget as is.

Personnel

Benefits not allocated to department (NHRS)

Sara proposed an increase of \$3200.00 making it \$13,800 which reflects the increase in NHRS costs to match increase in pay.

Life and Disability

Stayed the same; STD went up very slightly but life stayed the same

Medical Insurance

Sara proposed a decrease of \$4,000.00 making it \$49,000.00 which reflects the decrease in medical rates for 2022

FICA/Medicare

Stayed the same

The Select Board was okay with the Personnel budget as is.

Welfare

Dues

Stayed the same

Direct Assistance

Stayed the same

Tri-County Community Action

Stayed the same; waiting on 2022 numbers

Grafton County Senior Citizens

Stayed the same; waiting on 2022 numbers.

Other Vendor Payments

Stayed the same

The Select Board was okay with the Welfare budget as is.

Other Budget Items

- Bridge House: This is a program serving veterans from housing through hospice. We have never donated to them before and they are asking \$2,000.00. Hold off again this year.
- Day Away Program: This is a day care program for adults in the early stages of Alzheimer's or dementia. They are requesting \$500.00. The Select Board decided to hold off on this for this year.
- Forester request for Town owned lands: The Forester emailed and asked if the Town had any interest in sustainable maintenance and planning for the forests owned by the Town. It was agreed that the Town does not have any interest this year.
- The NH Lottery is requesting us to consider Keno. We agreed not to last year and agree not to this year as well. There is really no place in Groton for this to take place.
- The American Red Cross is also requesting money, but we have opted out the last few years. It was agreed to hold off again this year.

MS-434R

The DRA worked with Sara and made some changes to our MS-434. The only changes were that they changed the amount of the PILOT payment to show actual 2021. We also had to add the sale of municipal property since the lots did sell. There were a few other minor changes. The report is all set now.

Tax Rate

The Town received the preliminary tax rate so the Select Board wanted to review it and look at all options for the Town. It is definitely significantly lower than it was last year. Sara explained she worked hard with the DRA to make sure all information is accurate and it is. All portions went down from last year, the Town, County, local education and state education.

We will have more money in the unassigned fund balance which is good. Last year we hardly had any money. You want to keep money in the fund balance a positive fund balance serves three important functions:

- Eliminates the need for short term borrowing – cash flow
- Used to lower taxes to smooth out major changes
- Unanticipated emergencies or opportunities.

Sara did reach out to the DRA with the following questions and received the following answers:

- Do they have to apply money from the unassigned fund balance? The current amount retained is at 17.37% and I know the maximum recommended is 17% retained. Could they not apply anything from the fund balance and keep it at the 17.37% or should they apply at least around \$7500 to get it closer to the 17% number? *That is a recommended amount and it is in the discretion of the selectmen as their role to manage the town's prudential affairs.*

- This would leave a lot of money in the fund balance if they didn't apply anything. What are some other things they could use the fund balance for? When we do the warrant articles in 2022 would this come out of that amount or out of 2022 fund balance and how do we know how much that will be? *Unassigned fund balance can be used as a revenue source offsetting proposed appropriations. I would be glad to review this further during the pre-review of 2022 proposed warrant articles.*
- In the past, the first few years I was here, we have done a requested overlay of \$20,000 and then just in the past few years have we done 5%. Can they go back to the \$20,000 for the overlay? The overlay is to keep money for unexpected shortfalls in tax revenue such as abatements, etc. correct? Or do you have a better explanation? Is there a maximum amount for this like there is the fund balance? *The amount of overlay is used to cover abatements that may be granted, adding this number to the tax rate for the town. This number is also a local level decision that is flexible depending on a conversation with the tax collector and reviewing possible abatements each year. There is a maximum number that can be used as overlay. In Groton's case for this year the max allowable overlay is \$45,307.*

Sara provided the following options:

- If we apply \$0, with \$5,000 overlay it would bring the Town rate to \$0.31 and the total tax rate to \$8.73.
 - This would leave \$332,591 in the fund balance which would be over the 17% maximum they recommend
 - This would be a decrease in the Town rate from last year of \$3.50
 - This would be a decrease in the total tax rate from last year of \$9.43
- If we apply \$7,500 from unassigned fund balance with \$5,000 overlay it would bring the Town rate to \$0.24 and the total tax rate to \$8.660
 - This would leave \$325,091 in the fund balance which is the 17% maximum they recommend
 - This would be a decrease in the Town rate from last year of \$3.57
 - This would be a decrease in the total tax rate from last year of \$9.50
- If we apply \$0, with \$20,000 overlay like we have done in the past, it would bring the Town rate to \$0.45 and the total tax rate to \$8.87.
 - This would leave \$332,591 in the fund balance which would be over the 17% maximum they recommend
 - This would be a decrease in the Town rate from last year of \$3.36
 - This would be a decrease in the total tax rate from last year of \$9.29
- If we apply \$7,500 from unassigned fund balance with \$20,000 overlay like we have done in the past, it would bring the Town rate to \$0.38 and the total tax rate to \$8.80
 - This would leave \$325,091 in the fund balance which is the 17% maximum they recommend
 - This would be a decrease in the Town rate from last year of \$3.43
 - This would be a decrease in the total tax rate from last year of \$9.36
- If we apply \$0, with \$30,000 overlay like we have done in the past, it would bring the Town rate to \$0.55 and the total tax rate to \$8.97.
 - This would leave \$332,591 in the fund balance which would be over the 17% maximum they recommend
 - This would be a decrease in the Town rate from last year of \$3.36
 - This would be a decrease in the total tax rate from last year of \$9.29

As general guidance, unassigned fund balance in the general fund should be no less than one month of operating revenues or operating expenditures.

It was agreed to use the overlay of \$30,000.00 and not to apply any money from the unassigned fund balance to bring the tax rate to \$8.97. **John motioned use the overlay of \$30,000.00 and to apply \$0.00 from the unassigned fund balance to the tax rate, to approve the submission of the final tax rate to the DRA, and to come in and sign the tax warrant when it is ready, Tony 2nd, so voted.**

John motioned to go into non-public session pursuant to RSA 91-A:3 II (a) and (c) at 6:50pm, Tony 2nd, so voted.

John motioned to return to public session at 6:55pm, Tony 2nd, so voted.

John motioned to seal the non-public minutes, Tony 2nd, so voted.

Having no other business to conduct, John motioned to adjourn at 6:56pm, Tony 2nd, so voted.

Respectfully submitted,

Sara Smith
Administrative Assistant