

2024 Budget Workshop #2
September 26, 2023 4:30 p.m.
Keene Town Hall

BOARD MEMBERS PRESENT:

Joseph P. Wilson, Jr., Town Supervisor, Robert Biesemeyer, Deputy Supervisor, Christopher Daly, Council Members

TOWN OFFICIALS PRESENT:

Dean Smith, Deputy Highway Superintendent, Savana Li, Water Superintendent, Anna Whitney, Town Clerk

MEMBERS OF THE PUBLIC PRESENT:

Donald Smith

CALLED WORKSHOP TO ORDER AT 4:30 p.m. by Joe Pete Wilson

Mr. Wilson stated the main thing he wants to talk about is our Fund Balance and Capital Plan, but first I will do a quick overview where we are at with the Budget.

So in the current draft we are just \$990 under the cap limit with 5% increase across the board for personnel, we still have to nail down final numbers for medical. Meeting is tomorrow, it was rescheduled.

Mr. Daly asked is the pot of money, if you will, for the reimbursement being funded at 65% but presumably there is a balance amount of unspent from last year (2023)?

Mr. Wilson said that is what Ashley and I are looking at, what is left and how to assign it.

Mr. Dean Smith asked, last year we set aside everyone's deductible right, so whatever is not used will be transferred over to this year (2024) ?

Mr. Wilson said we are trying to strategize around that, some towns transfer all of it, some transfer some and some use none.

Mr. Daly asked if we had a handle of what was spent.

Mr. Wilson said the general fund was at 40% and Highway was much less into the teens he thinks.

Mr. Daly thinks we should try to carry 100%. After the usage from this year we may only have to fund 60% to bring it back to 100%. I feel we should keep it at 100%, this is where we can realize the savings.

Mr. Wilson said that is a good idea.

Mr. Wilson said he wants to go right to the tax cap and any left over put into the Highway Equipment line.

Ms. Whitney asked if 5% was put into all the personal service lines because they are not all at 5% there are some at higher increases.

Mr. Wilson said we were looking at what we were actually spending so we were just looking at where we were at. This is why I wanted to combine the personal service lines but Ashley checked and you have to keep them broke out and separate like we have them and one reason is if you have a natural disaster you have to be able to pull and FEMA wants documentation.

Mr. Wilson will go back and look.

Mr. Biesemeyer then said it is in line with expenditures.

Ms. Whitney said the personal service lines are not all at 5%.

Mr. Biesemeyer said that the personal service line isn't a salary, it isn't tied to cost of living. I don't pay attention to the 5%. If I am budgeting I try to see as of August if that is inline and if not I try to decide what to do.

Mr. Dean Smith said I think what Ann was saying, the way I take it is personal services is what people are making. I can speak for the highway and 22 to 23 is 3% and 23 to 24 its 5%.

Ms. Whitney said in the personal service line it should reflect the 5%.

Mr. Biesemeyer said not necessarily.

Mr. Daly asked Bob, why does the math work on the Highway but not in these other lines.

Mr. Biesmeyer said other things you hire out go into these personal service lines.

Mr. Dean Smith said we are thinking it is other employees' pay.

Mr. Wilson said he will check on the ones asked about, personal services building, parks and playground.

Mr. Wilson said the Waters are close but still in the works. We are basically there but need to fine tune.

Mr. Dean Smith asked, I am assuming if I am looking at this right, WD#2 personal services is this Savanas pay and then in WD#1 personal services what is that?

Mr. Wilson said yes, her salary and Morris Cooliage. I will see what else goes into this.

Mr. Wilson said we need to talk about our unexpended fund balances. This is something we need to get into place soon. This is to justify how much we carry in each Fund Unexpended balance, I came up with some starting numbers. I did \$400,000 in the General, \$100,00 Highway, Water I didn't know, and the Library should keep a small amount of \$5,000 because the General Fund can be the fall back. The last part is what we do with any unassigned Fund Balance that is over the amounts we set. So its two parts, how much do we keep in Fund Balance and then what do we do with any excess. I purpose at the end of year, if there are unexpected funds above the limits we just discussed, we spend the money on projects from the Asset Management Plan or put

them into a Reserve Fund based on the Asset Management Plan. If we have money after that we pay down our debt and then if anything left apply it to next year's tax bill.

Mr. Biesemeyer said this is a perfect time to do this.

Mr. Wilson doesn't have an idea for the Water Districts. Do we start with small amounts, \$10,000 in WD#1 and \$20,000 in WD#2 ?

Mr. Daly said generally speaking we have \$1.8 million, sticking with your numbers, \$400,000 with General, I don't know if you would want to put this all into these reserves.

Mr. Wilson said we can earmark things.

Mr. Daly said we will never have this much going forward.

Mr. Wilson said we need to adopt a plan.

Mr. Biesemeyer asked when we will have to comment on some decision.

Mr. Wilson wants the Fund Balance Policy on the agenda at our next meeting for adoption.

Mr. Daly asked once we adopt the Fund Balance Policy what do we do with the difference ?

Mr. Wilson, that is where we use the Asset Management Plan.

Mr. Daly, but once you do this you can't call it back. The point I am trying to make, this year there is a lot to use, I just want to make sure the numbers are correct.

Mr. Biesemeyer said maybe we up the General Fund to \$500,000.

Mr. Daly said yes that is what I was wondering.

Adjourned at 6:59 by Mr. Wilson

Town Clerk

Anna M Whitney