

**Town of Milton**  
**BUDGET COMMITTEE MEETING**  
**April 27, 2021**

**ATTENDANCE:**

**Members:** Humphrey Williams (Chair), Peg Hurd, Bob Carrier, Claudine Burnham, Larry Brown, Laura Turgeon, Lisa Gautreau

**Absent:** Mike Beaulieu

Humphrey Williams, Chair, opened the session at 6:00PM.

**1.) Pledge of Allegiance:** Humphrey Williams, Chair, led the meeting in the Pledge of Allegiance.

**2.) Roll Call:**

a. Mr. Williams, Chair, led the roll call of members to determine if a quorum was present. Humphrey Williams (Chair), Peg Hurd, Bob Carrier, Claudine Burnham, Larry Brown, Laura Turgeon, Lisa Gautreau. A quorum was present.

b. Public participation: There was no public participation.

**3.) Review / Approve Minutes:**

**Minutes of March 23, 2021:**

Ms. Hurd made a motion to accept the March 23, 2021 minutes with all received comments/edits. Ms. Turgeon seconded the motion.

Roll call vote: **Ms. Turgeon, Ms. Hurd, Mr. Brown, Ms. Burnham, Mr. Carrier, Ms. Gautreau, Mr. Williams all voted Yes. Motion Carried – 7 / 0 / 0**

**4.) Discussion BOS Training Session on Excel Expenditure Reports:**

Mr. Williams provided overview training at the last BOS meeting on the use of the excel expenditure reports. There is a tentative meeting setup with Chris Jacobs, the new Town Administrator, along with Joanne Smith in Finance, Julius Peel, Ms. Burnham and Mr. Williams.

**5.) BC Business Conduct and Participation:**

As Mr. Williams explained, he sends all Budget Committee members the reports via BCC. He asked that each committee member acknowledge their receipt of reports. He has also supplied the report template to each of the members and the new template has been updated with very minor tweaks to simplify them.

**6.) Town Expenditure Reports:**

The expenditure reports had been reviewed; going forward reports can be filtered to focus more specifically on any issue or discrepancy. Two areas of interest are the \$0.00 charges and over-expended items.

Highlighted areas from the most recent reports include:

Treasurer PT line-item: this had been previously discovered. The Treasurer Elected line-item has a

budget of \$6,760 with no charges against it for the past 2 years while the TR Salaries Part Time Deputy Treasure has a \$400 budget that should not have been used but has been over-expended the past 2 years.

Budget Committee was mischarged for the “Copies” line-item instead of “Legal Services” for the Public Hearing announcement: this has been corrected.

Police Department: \$16,760 discrepancy charged to Miscellaneous line-item that should have been charged to encumbered funds. (Chief Krauss addressed previously with BOS and it will be corrected).

TA Contract has a budget of \$91,711 with \$0.00 charges for the year, while the TA Salary line-item has “No Budget” but has \$18990.36 charged against it.

Besides other over-expended/mischarged line-items, some other line-items of concern are the Supervisor of the Checklist which has had no charges to date this year despite the election in March and the Cemetery Miscellaneous line-item has “No Budget” assigned (should be \$1) and has \$64.71 in charges.

Additionally, for the following line-items TA Postage, TA Vehicle Fuel, PD Salary PT and PBC Postage, there were no expenditures however expenditures were adjusted, increasing the net budgets. Ms. Burnham explained some items might be due to payroll and someone could have tried to correct the numbers but in fact over-corrected. Some issues might also be due to timing. Mr. Williams stated that we just need to ensure that these line-items are properly adjusted, and that line-items are accurately charged for proper accountability, especially for use in preparing future budgets.

Going forward, Mr. Williams explained, with approval for usage, the Excel Expenditure reports will be sent to department heads who will be responsible for reviewing their areas and associated line-items. Mr. Brown agreed that department heads should review and address questions and/or any issues that arise. For the record Mr. Brown thanked Ms. Karen Brown for her efforts and appreciates working with her over the past year. It should also be noted that the committee’s role is not to nit-pick everything but to take the accurate data to help forecast future operating budgets.

Ms. Burnham asked to clarify the process:

1. All department heads will receive and review the expenditure reports every month.
2. Department heads will identify needed adjustments or answer report questions and send back within the established timeframe (two weeks?).
3. It is still to be determined who will make the actual corrections/adjustments to the report.

Mr. Carrier had a question from the current detailed expense report (page 76) versus the current expenditure report, specifically around the debt service interest line-item on the unanticipated expenses. Why is this an over-expended item on the expenditure report? There is a contradiction in what was actually expended and what was noted in the detailed expenditure report. The detailed expenditure report shows a March Selectmen’s Deposit – FD Primex reimbursement of \$13,846.54 on March 31 and total charges now of \$1,000 YTD. However, on the Expenditure

report for March 2021, the reimbursement was not adjusted and therefore shows total charges of \$14,846.54 with the line-item over-expended. Adjustments/corrections should be taken care of with the April expenditure report.

**7.) School Expenditure, Revenue and Grant Reports:**

The discussion's main focus concerned the newly over-expended line-items, specifically from the report indicated with an NA. These line-items with explanations:

Elementary Special Education Director Salary had a newly hired special education teacher posted incorrectly to this line.

UMP/Refs Salaries: Working to break out expenses from High & Middle school salaries

Advertising fees: Currently looking to fill 13 positions

Custodians: Loss of permanent positions; currently using contracted people

Substitute Drivers: There is no specific line-item for expenses associated with substitutes; OT

**8.) Other Business that may come before the board:**

**Capital Improvement Program Committee Member:**

Mr. Williams explained at the last BOS meeting there was a discussion concerning the Capital Improvement Program committee. During that meeting, an increase in the number of committee members was approved from 5 to 7. It was agreed that the School Board would have a member on the CIP, along with a member from the Budget Committee. Mr. Williams asked if anyone had an interest in serving on the CIP. This committee will focus on larger items, establishing priorities for development new projects for overall town improvements. Ms. Gautreau indicated an interest if the meetings would fit with her overall schedule. Ms. Turgeon also expressed an interest in possibly serving as an alternate if it fit with her overall schedule.

Mr. Williams has received the tax delinquency summary report and hopes to also receive the revenue reports. Going forward, this information will provide a well-rounded wealth of information to the Budget Committee. Mr. Carrier stated that as some information might be sensitive, that specific information could be redacted to increase anyone's potential anxieties at information provided. It would be very helpful to see both money coming in and money going out. Mr. Williams would like the committee to receive MS9 reports at least on a quarterly basis. In addition it would be helpful for the Budget Committee to have information regarding the revolving funds. While this is not considered an issue for the committee, the information would certainly help to give the full picture.

Regarding the document given to all Budget Committee members by Mr. Brown – please review the document and provide any comments to Mr. Williams.

**9.) Public Comments or Questions:**

There were none.

**10.) Next Regular Meeting:**

**Next meeting: May 25<sup>th</sup>**

**11.) Adjournment:**

Mr. Williams stated he would entertain a motion to conclude the meeting.

Mr. Brown made the motion to adjourn at 7:15PM. Seconded by Ms. Hurd. All were in favor.  
Meeting adjourned.

**Respectfully Submitted,**

**Amy Winslow-Weiss, Recording Secretary – Budget Committee**