

Monday, January 29, 2024 6:30 PM

**Budget Hearing
Dalton Select Board**

Call to order at 6:32 pm by Jo Beth Dudley. Select Board members Jo Beth Dudley, Thomas Dubreuil and Carol Sheltry were present. Town Admin, Jeanette Charon present and note taking.

Public attendees: Dorris Mitton, Terri Parks, Robin Pilotte, Ron Sheltry, Jay Ennis, Kristina Ennis, Christine Ordinetz, Vic St. Cyr, Cathleen Fountain, Wayne and Mary Sweeney, Christina Fintonis, Diane Lyon, Kyle McBean, Jay McCusker, and Pam Kathan as well as others who chose not to sign in and could not be identified.

The preliminary appropriation budget, proposed warrant articles, and example on how appropriations affect taxes were provided for all attendees.

At the request of Dorris Mitton, Jeanette read each line item's 2023 preliminary expenditures, 2023 appropriation, balance (if any) and proposed 2024 appropriation.

The Select Board reviewed the budget with participants and provided explanation to the increases in the proposed budget.

Christine Ordinetz asked why the increase in the cemetery budget. Terri Parks was present and provided explanation regarding the need to have St. John's Cemetery professionally surveyed. We have residents who are interested in purchasing cemetery plots but they're not marked. It is a very difficult and time-consuming task for one person to attempt. The Select Board agreed it'd be best to have it done professionally.

Jo Beth brought up the notable increase in Personnel Admin, informing the residents it is mostly due to the need to add retirement benefits for the fulltime employees of the town. She explained the need for this benefit, as we have had multiple employees come and go or pass up job opportunities because of the lack of benefits the town offered. The majority of the audience voiced positive comments with this addition. An 15.61% increase in health insurance premiums contributed to the increased Personnel Admin budget.

Questions were asked regarding the increase in the proposed appropriation when there was a balance left unspent from 2023. The Board explained there are 2023 costs not included in the expenditures yet, as the 2023 books weren't closed and the audit wasn't completed at that time.

Diane Lyon asked what the DCC spent money on. Tom stated there was more spent than the \$4500 on the handout. Jo Beth reminded Tom that the Board doesn't control the Conservation Commission's spending; it is regulated at the state level, according to the RSA's pertaining to Conservation Commissions. Those funds are kept separately from the Town operating budget and not included in the information presented. Expenditures Tom is referring to are for the retainer fees for professionals engaged in the update to the Dalton Natural Resources Inventory and review of permit applications for the proposed landfill. The DCC funds in the proposed town operating appropriation budget are for items such as dues, attending meetings, training, etc.

Discussion about the transfer from capital reserves took place with multiple questions from Wayne Sweeney. Funds taken from capital reserves do not come from operating funds. Wayne asked why the increase in the proposed budget was so high when we hadn't spent the funds appropriated for 2023. Multiple people, including the Select Board members, answered Wayne's questions. In developing the proposed budget, the Board considered the history of spending over the past 2-3 years, and considered factors such as increasing costs. It was noted the Board must account for the variability in factors, such as weather-related Highway Department expenditures, and budget accordingly. An overview of the concept of the fund balance was discussed, with the Board reiterating that the fund balance is controlled by DRA (Department of Revenue Administration), and that

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the operating budget doesn't roll forward with a balance into the next year. The DRA also controls the tax rate setting process, and the financial operations of the Town are subject to review and approval by DRA. After discussion for roughly 30 minutes, Jo Beth thanked the residents for attending and advised them it was time to move forward with the hearing and the Select Board Meeting.

The Board reviewed the proposed warrant articles.

Jo Beth motioned to move forward with the 2024 proposed appropriation budget of \$1,009,300.00. Carol provided a second. Motioned passed via roll call vote; Tom with hesitation.

Jo Beth made a motion with a second by Carol to adjourn the Budget Hearing part of the meeting at 8:29 pm and move into a working session, Motion passed unanimously by roll call vote.

Minutes Respectfully submitted by Jeanette Charon.

Minutes Approved On: 2/19/24 (date)

Jo Beth Dudley

Jo Beth Dudley

Carol Sheltry

Carol Sheltry

Thomas Dubreuil

Thomas Dubreuil