

Monday, November 4, 2024 6:30 PM
Public Hearing for Emergency Expenditures
Town of Dalton

Meeting called to order at 6:30 pm by Eric. Select Board members Jo Beth Dudley, Thomas Dubreuil (Tom), and Eric Moore were physically present. Town Admin, Jeanette Charon present and note taking.

Public attendees: Terri Parks, Michael Carrier, Carol Sheltry, Mandy Deveno, Robert Fountain, Cathleen Fountain, Kurt Hall and videographer Emily Thompson.

Jeanette presented a budget report showing total expenditures for the year along with adjustments removing non-operating budget items such as Capital Outlay and School Taxes. Another adjustment was shown for the expenditures for the road repairs. Eric confirmed the amount spent on road repairs due to the July flood damage was \$509,501.64. Jeanette asked if the information sent to them regarding emergency expenditures was reviewed. Eric and Tom not having reviewed the information, Jeanette offered to make the meeting presentation. The Chair confirmed.

Jeanette described the situation with spending and categorized the information for the residents in attendance. While it appears that we have overspent our appropriated operating budget, the report clearly shows why. **Report attached.** Total spent through September was \$1,483,421.30. Non-operating budget expenditures for Capital Outlay and School Payments were \$271,260.00, reducing operating budget to expenditures \$1,212,161.30. Non-budgeted spending for road repairs totaled \$509,501.64 through the end of September. This leaves the total regular expenditures for our operating budget to be \$702,659.66 through September.

The purpose of this hearing is to prepare for the request of the use of Fund Balance, if needed, in order to maintain the operating budget and continue repairing our roads from the July flood event. Our current Fund Balance is \$337,060, which is approximately 12% of our general fund operating expenses, and within the limits recommended by DRA.

Jeanette explained why the costs hadn't been submitted to FEMA yet. Adam King, Road Agent; Ron Sheltry, Emergency Management Director; and Jeanette came to the conclusion that it was important to submit complete costs as best as possible. FEMA will reimburse the town 75% of our expenses with the Town responsible for the other 25%. Jeanette is also working with NH Dept. of Emergency Management to see if they can assist or cover the 25%.

The Capital Reserve Funds for Road Paving has approximately \$300k, which can also be used for the top coating of the roads. Jeanette recommends not taking all of the funds, but we should use what is appropriate. This qualifies for the 'paving' definition and can cover the stone purchased for that purchase. This is approximately \$100k or more. Jeanette confirmed the process will remain the same, with a signed approval from the Board for access to the funds. She had asked the Trustees if the town could access the funds and then pay the vendor; this somehow was misunderstood that the town bounced a check to a vendor, which is not the case. Jeanette was simply trying to see if there were options to get the money prior to spending it. The money is in the bank, we are just trying to avoid getting ourselves into that situation. The Trustees will only issue a reimbursement to the Town, as confirmed by the Trustees via email correspondence.

Jo Beth asked about tax rate setting and tax revenue generation. Jeanette confirmed the school taxes haven't been set yet and we are awaiting that to be complete. Jeanette hopes to have the tax bills out

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prior to Thanksgiving but that puts us into mid to late December for receiving payments. The County tax bill is due on December 17, 2024 for \$467k. FEMA reimbursement payments will take 30-90 days to start coming in, and we expect to receive the FEMA funds in 2025.

Jo Beth asked if our fund balance can be replenished once funds are received from FEMA. Jeanette believes the Board would have to approve that and then it'd be voted at town meeting to finalize the CRF and budget warrant articles. Jeanette doesn't know if it can go back into fund balance, she thinks that would happen the following year when setting that new tax rate.

Eric stated that we need to be prepared if this happens again. Jeanette stated that FEMA mitigation helps us reinforce our work on the roads to ensure this doesn't happen again. It would be stupid not to take advantage of that since they will provide 100% match of the repair work for mitigation purposes.

Michael Carrier comments that the access to these funds will be very helpful for the town.

Robert Fountain asked if we can only submit costs to FEMA one time. Jeanette stated we could submit multiple times, but in her previous experience, it's better to try to be as complete as possible when submitting information as it's keeps things from getting muddy.

Jo Beth motioned to request access of fund balance money from DRA to include providing all information required for the submission. Eric provided a second with approval via roll call vote.

Jo Beth motioned to access up to \$300K in Capital Reserve Funds from the Paving account, to be utilized for top coat paving of the roads damaged in July's flood event. This decision to be followed with specific check requests (related to specific invoices) to be submitted to the Trustees of the Trust Fund. Eric provided a second with approval via roll call vote.

Jo Beth motioned to adjourn the working session at 6:56pm. Eric provided a second with approval via roll call.

Minutes Respectfully submitted by Jeanette Charon.

Minutes Approved On: 11/14/2024 (date)

Jo Beth Dudley

Jo Beth Dudley

Thomas Dubreuil

Thomas Dubreuil

Eric Moore

Eric Moore

EXPENDITURE + CO ENCUMBRANCE - DETAIL

Fund: GENERAL FUND Periods: 2024-01 thru 2024-11 [91.67% of Year] Include: - Expenditures

Account # Account Title	Orig. Budget	CarryOver Enc.	Budget Adj.	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01 - GENERAL FUND									
4130 - GENERAL GOVERNMENT: EXECUTIVE									
01-4130-110	0.00	0.00	0.00	0.00	2,301.92	2,301.92	0.00	(2,301.92)	0.00
EXEC-WAGES - ADMIN ASSISTANT									
01-4130-130	4,500.00	0.00	0.00	4,500.00	375.00	375.00	0.00	4,125.00	8.33
EXEC-WAGES - ELECTED OFFICIALS									
01-4130-370	1,245.00	0.00	0.00	1,245.00	1,132.25	1,132.25	0.00	112.75	90.94
EXEC-PROFESSIONAL/TECHNICAL SERVICES - ADVERTISING									
01-4130-550	1,000.00	0.00	0.00	1,000.00	1,040.68	1,040.68	0.00	(40.68)	104.07
EXEC-OTHER PURCHASED SERVICES - PRINTING SERVICES									
01-4130-560	20.00	0.00	0.00	20.00	96.19	96.19	0.00	(76.19)	480.95
EXEC-OTHER PURCHASED SERVICES - DUES AND SUBSCRIPTIONS									
01-4130-620	0.00	0.00	0.00	0.00	36.69	36.69	0.00	(36.69)	0.00
EXEC-SUPPLIES - OFFICE									
01-4130-810	0.00	0.00	0.00	0.00	91.12	91.12	0.00	(91.12)	0.00
EXEC-OTHER CHARGES AND EXPENSES									
	6,765.00	0.00	0.00	6,765.00	5,073.85	5,073.85	0.00	1,691.15	75.00
4140 - ELECTION, REGISTRATION AND VITAL STATISTICS									
01-4140-110	11,000.00	0.00	0.00	11,000.00	8,805.75	8,805.75	0.00	2,194.25	80.05
TC-WAGES - PERMANENT POSITIONS									
01-4140-120	7,500.00	0.00	0.00	7,500.00	4,461.50	4,461.50	0.00	3,038.50	59.49
TC-WAGES - ELECTION WORKERS									
01-4140-370	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00
TC-PROFESSIONAL/TECHNICAL SERVICES - ADVERTISING									
01-4140-620	750.00	0.00	0.00	750.00	314.15	314.15	0.00	435.85	41.89
TC-SUPPLIES - OFFICE									
01-4140-690	2,650.00	0.00	0.00	2,650.00	260.00	260.00	0.00	2,390.00	9.81
TC-SUPPLIES - OTHER									
01-4140-700	1,000.00	0.00	0.00	1,000.00	921.48	921.48	0.00	78.52	92.15
TC - ELECTION									
	23,200.00	0.00	0.00	23,200.00	14,762.88	14,762.88	0.00	8,437.12	63.63
4150 - FINANCIAL ADMINISTRATION									
01-4150-110	27,880.00	0.00	0.00	27,880.00	16,064.45	16,064.45	0.00	11,815.55	57.62
FNADM-COMPIACCOUNTANT									
01-4150-111	3,000.00	0.00	0.00	3,000.00	2,022.00	2,022.00	0.00	978.00	67.40
FNADM-TAX COLLECTOR - FEES									
01-4150-112	9,051.00	0.00	0.00	9,051.00	3,668.95	3,668.95	0.00	5,382.05	40.54
FNADM-TAX COLLECTOR - WAGES - PERMANENT POSITION									
01-4150-130	0.00	0.00	0.00	0.00	7,430.88	7,430.88	0.00	(7,430.88)	0.00
FNADM-WAGES - ELECTED OFFICIALS									
01-4150-140	65,835.00	0.00	0.00	65,835.00	45,347.79	45,347.79	0.00	20,487.21	68.88
FNADM - TOWN ADMINISTRATOR									
01-4150-150	3,355.00	0.00	0.00	3,355.00	2,374.16	2,374.16	0.00	980.84	70.76
FNADM - TREASURER									

EXPENDITURE + CO ENCUMBRANCE - DETAIL

Fund: GENERAL FUND Periods: 2024-01 thru 2024-11 [91.67% of Year] Include: - Expenditures

Account # Account Title	Orig. Budget	CarryOver Enc.	Budget Adj.	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
<u>4194 - GENERAL GOVERNMENT BUILDINGS</u>									
01-4194-110	500.00	0.00	0.00	500.00	297.01	297.01	0.00	202.99	59.40
BLDGM-WAGES - PERMANENT POSITIONS									
01-4194-341	10,000.00	0.00	0.00	10,000.00	2,298.69	2,298.69	0.00	7,701.31	22.99
BLDGM-ELECTRICITY #1005									
01-4194-390	12,000.00	0.00	0.00	12,000.00	10,298.41	10,298.41	0.00	1,701.59	85.82
BLDGM-PROPERTY SERVICES - OTHER SERVICES									
01-4194-411	9,000.00	0.00	0.00	9,000.00	6,238.04	6,238.04	0.00	2,761.96	69.31
BLDGM- HEAT AND OIL									
01-4194-430	7,000.00	0.00	0.00	7,000.00	7,138.52	7,138.52	0.00	(138.52)	101.98
BLDGM- REPAIRS AND MAINTENANCE									
	38,500.00	0.00	0.00	38,500.00	26,270.67	26,270.67	0.00	12,229.33	68.24
<u>4195 - CEMETERIES</u>									
01-4195-110	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
CEM-STIPED									
01-4195-370	150.00	0.00	0.00	150.00	140.00	140.00	0.00	10.00	93.33
CEM-PROFESSIONAL/TECHNICAL SERVICES - ADVERTISING									
01-4195-430	10,000.00	0.00	0.00	10,000.00	4,320.00	4,320.00	0.00	5,680.00	43.20
CEM-PROPERTY SERVICES - REPAIRS AND MAINTENANCE									
01-4195-690	350.00	0.00	0.00	350.00	199.95	199.95	0.00	150.05	57.13
CEM-SUPPLIES - OTHER									
	11,500.00	0.00	0.00	11,500.00	4,659.95	4,659.95	0.00	6,840.05	40.52
<u>4196 - INSURANCE NOT OTHERWISE ALLOCATED</u>									
01-4196-480	29,400.00	0.00	0.00	29,400.00	29,432.00	29,432.00	0.00	(32.00)	100.11
INS-PROPERTY SERVICES - PROPERTY INSURANCE									
	29,400.00	0.00	0.00	29,400.00	29,432.00	29,432.00	0.00	(32.00)	100.11
<u>4210 - PUBLIC SAFETY: POLICE</u>									
01-4210-110	15,000.00	0.00	0.00	15,000.00	5,517.46	5,517.46	0.00	9,482.54	36.78
POLICE-WAGES - PERMANENT POSITIONS									
01-4210-390	2,500.00	0.00	0.00	2,500.00	1,250.00	1,250.00	0.00	1,250.00	50.00
POLICE-PROFESSIONAL/TECHNICAL SERVICES - OTHER SERVICES									
	17,500.00	0.00	0.00	17,500.00	6,767.46	6,767.46	0.00	10,732.54	38.67
<u>4215 - AMBULANCE</u>									
01-4215-610	20,000.00	0.00	0.00	20,000.00	17,500.00	17,500.00	0.00	2,500.00	87.50
AMB-SUPPLIES - GENERAL									
	20,000.00	0.00	0.00	20,000.00	17,500.00	17,500.00	0.00	2,500.00	87.50
<u>4220 - FIRE</u>									
01-4220-110	18,720.00	0.00	0.00	18,720.00	15,840.00	15,840.00	0.00	2,880.00	84.62
FIRE-WAGES - PERMANENT POSITIONS									
01-4220-120	22,001.00	0.00	0.00	22,001.00	16,167.00	16,167.00	0.00	5,834.00	73.48
FIRE-WAGES - TEMPORARY POSITIONS									

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01-4312-341 HWY - TELEPHONE	1,500.00	0.00	0.00	1,500.00	823.78	823.78	0.00	676.22	54.92
01-4312-350 HWY-PROFESSIONAL/TECHNICAL SERVICES - MEDICAL SERVICES	300.00	0.00	0.00	300.00	208.00	208.00	0.00	92.00	69.33
01-4312-390 HWY-PROFESSIONAL/TECHNICAL SERVICES - RENTALS	6,000.00	0.00	0.00	6,000.00	280.00	280.00	0.00	5,720.00	4.67
01-4312-401 HWY-PROPERTY SERVICES - ELECTRICITY	1,500.00	0.00	0.00	1,500.00	867.80	867.80	0.00	632.20	57.85
01-4312-411 HWY-PROPERTY SERVICES - HEAT AND OIL	2,000.00	0.00	0.00	2,000.00	2,676.02	2,676.02	0.00	(676.02)	133.80
01-4312-430 HWY-PROPERTY SERVICES - REPAIRS AND MAINTENANCE	2,000.00	0.00	0.00	2,000.00	3,761.36	3,761.36	0.00	(1,761.36)	188.07
01-4312-490 HWY-PROPERTY SERVICES - OTHER SERVICES	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00
01-4312-560 HWY-OTHER PURCHASED SERVICES - DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00	206.00	206.00	0.00	(206.00)	0.00
01-4312-630 HWY-SUPPLIES - MAINTENANCE AND REPAIRS	2,000.00	0.00	0.00	2,000.00	4,688.70	4,688.70	0.00	(2,688.70)	234.44
01-4312-635 HWY-SUPPLIES - GASOLINE	30,000.00	0.00	0.00	30,000.00	30,125.81	30,125.81	0.00	(125.81)	100.42
01-4312-650 HWY-SUPPLIES - GRAVEL	25,000.00	0.00	0.00	25,000.00	11,595.05	11,595.05	0.00	13,404.95	46.38
01-4312-680 HWY-ROAD MATERIAL	13,200.00	0.00	0.00	13,200.00	1,239.04	1,239.04	0.00	11,960.96	9.39
01-4312-681 HWY-SUPPLIES - DEPARTMENTAL-SALT	17,000.00	0.00	0.00	17,000.00	7,346.78	7,346.78	0.00	9,653.22	43.22
01-4312-682 HWY-SUPPLIES - DEPARTMENTAL-SAND	30,000.00	0.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00
01-4312-683 HWY-SUPPLIES - DEPARTMENTAL-SHOP	2,000.00	0.00	0.00	2,000.00	2,958.30	2,958.30	0.00	(958.30)	147.92
01-4312-684 HWY - SUPPLIES - LIQUID MAG	15,000.00	0.00	0.00	15,000.00	5,162.35	5,162.35	0.00	9,837.65	34.42
01-4312-687 HWY - SUPPLIES - PIPE AND PERMIT	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
01-4312-690 HWY-REPAIR PARTS	30,000.00	0.00	0.00	30,000.00	12,191.56	12,191.56	0.00	17,808.44	40.64
01-4312-691 HWY-SUPPLIES - OTHER-UNIFORMS	900.00	0.00	0.00	900.00	645.39	645.39	0.00	254.61	71.71
01-4312-740 HWY-CAPITAL OUTLAY - MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	26,575.91	26,575.91	0.00	(26,575.91)	0.00
347,400.00		0.00	0.00	347,400.00	248,391.85	248,391.85	0.00	99,008.15	71.50

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01-4441-811 WLF-DIRECT ASSISTANCE	5,000.00	0.00	0.00	5,000.00	5,164.00	5,164.00	0.00	(164.00)	103.28
	7,300.00	0.00	0.00	7,300.00	7,322.72	7,322.72	0.00	(22.72)	100.31
4520 - PARKS AND RECREATION									
01-4520-680 REC-SUPPLIES - DEPARTMENTAL	529.00	0.00	0.00	529.00	0.00	0.00	0.00	529.00	0.00
	529.00	0.00	0.00	529.00	0.00	0.00	0.00	529.00	0.00
4550 - LIBRARY									
01-4550-680 LIBR - LIBRARY	15,971.00	0.00	0.00	15,971.00	12,515.75	12,515.75	0.00	3,455.25	78.37
	15,971.00	0.00	0.00	15,971.00	12,515.75	12,515.75	0.00	3,455.25	78.37
4711 - DEBIT SERVICE- PRINCIPAL - LONG-TERM BONDS AND NOTES									
01-4711-980 DEBT-OTHER FINANCIAL USES - DEBIT SERVICE - PRINCIPAL	800.00	0.00	0.00	800.00	0.00	0.00	0.00	800.00	0.00
	800.00	0.00	0.00	800.00	0.00	0.00	0.00	800.00	0.00
4901 - CAPITAL OUTLAY: LAND AND IMPROVEMENTS									
01-4901-710 CAP-CAPITAL OUTLAY-LAND AND IMPROVEMENTS	0.00	0.00	0.00	0.00	59,294.00	59,294.00	0.00	(59,294.00)	0.00
	0.00	0.00	0.00	0.00	59,294.00	59,294.00	0.00	(59,294.00)	0.00
4910 - CAPITAL OUTLAY: JULY 2024 FLOOD									
01-4910-000 CAPITAL OUTLAY: JULY 2024 FLOODS	0.00	0.00	0.00	0.00	344,977.54	344,977.54	0.00	(344,977.54)	0.00
	0.00	0.00	0.00	0.00	344,977.54	344,977.54	0.00	(344,977.54)	0.00
4915 - TRANSFERS TO CAPITAL RESERVE FUNDS									
01-4915-970 TRFTO-OTHER FINANCIAL USES - TRANSFER TO CAPITAL RESERVE F	0.00	0.00	0.00	0.00	150,800.00	150,800.00	0.00	(150,800.00)	0.00
	0.00	0.00	0.00	0.00	150,800.00	150,800.00	0.00	(150,800.00)	0.00
4933 - TAXES ASSESSED FOR SCHOOL DISTRICTS									
01-4933-990 TAXFOR - TAXES ASSESSED FOR SCHOOL	0.00	0.00	0.00	0.00	211,966.00	211,966.00	0.00	(211,966.00)	0.00
	0.00	0.00	0.00	0.00	211,966.00	211,966.00	0.00	(211,966.00)	0.00
01 - GENERAL FUND	1,007,800.00	0.00	0.00	1,007,800.00	1,483,421.30	1,483,421.30	0.00	(475,621.30)	147.19
	1,007,800.00	0.00	0.00	1,007,800.00	1,483,421.30	1,483,421.30	0.00	(475,621.30)	147.19
					Minus non-operating budget items Capital Outlay, School Taxes.....(\$271,260.00)				
				(\$509,501.64)				
								\$702,659.66	