

**Selectmen's Workshop & Finance Meeting**  
**Monday, December 5, 2016**

Chairman Morgan called the workshop to order at 2:10 PM. Present were Selectmen Robert Freeman and Richard Morgan, and Ellen White, Town Administrator, who recorded the minutes. Selectman Franklin Riley was absent-excused. Also present was Brad Harriman, Public Works Director and Wayne "Bo" Eldridge, Water & Sewer Superintendent.

Discussion took place on the positions of the Water & Sewer Department and whether they will be incorporated into Union positions. Wages are left to be determined by this. Additional discussion took place on the collection at Camp David and what other tasks are to be completed at the facility.

The proposed budget was reviewed. Additional discussion took place on the two Capital Reserve funds and how they were established and continuously funded over the years using surplus funds from the budget. White stated that she has spoken with the Department of Revenue who has referred her to the Attorney General's Office for clarification on the funds. Morgan suggested reducing the budget by \$20,000 and moving forward with it.

System improvements were recommended to be sought through the Warrant Article process. Discussion took place on the revenues needed to fund the operation of the system.

Discussion took place on standby time, comp time and scheduling; all of which will be discussed further at a later date.

Harriman and Eldridge were dismissed at 3:05 PM.

Elaine Sherman, Finance & Benefits Administrator, Kellie Skehan, Town Clerk/Tax Collector, and Harry Merrow, Treasurer, entered for the Finance Meeting.

Sherman stated that the December school payment will be held off until the end of the year. Discussion took place on the County payment due on 12/17/2016 in the amount of \$987,000.

Skehan stated that she has received \$100,000 in tax revenue from Wells Fargo and anticipates \$1 million on 12/19/2016 from the other banks.

Sherman informed all of a request incoming from the IRS to allow her to complete the electronic filing for the ACA. This correspondence should be forwarded to her when received.

Sherman reported that she has the general ledger budget input without Water & Sewer as she is waiting to hear how the department's budget will be accounted for. She also reported that the Fire Precinct payments will be issued on 12/19/2016. The fourth quarter Water & Sewer payment will continue to be held. Merrow stated that the department still has approximately \$80,000 to pay their December bills. The transfer of \$70,000 to the Capital Reserve funds that occurred in April, after the 2015 books were closed out, was discussed.

Discussion took place on the water & sewer billing and collections. Additional discussion took place on the lien, penalties and interest process. Skehan referred to the Town of Salem for how they separate the water & sewer liens from the property tax liens as a better way to track what is owed. Brief discussion took place on the ability to take a property for uncollected water & sewer liens.

Sherman and Skehan were asked to research what would be needed to assume the responsibilities of the billing, collections, and accounts payable after the first few months of the year. Discussion ensued.

Morgan discussed the future potential of transitioning to an earned leave policy rather than accumulating personal, sick and vacation time. He reviewed how the process would work. Additional discussion took place on the budget impact of vacation buyouts.

The current budget status report was reviewed and discussed.

Being no further input, the meeting was adjourned. Adjourned at 4:07 PM.

ABSENT

Franklin R. Riley, Chairman

Robert C. Freeman

Richard H. Morgan

To be approved 12/12/2016