



TOWN OF DEERING
762 Deering Center Road
Deering, NH 03244

Budget Advisory Committee Meeting
October 13, 2020
AGENDA
6:00pm

BaC MEETING CALL TO ORDER

The meeting was called to order at 1800.

Committee members present, Gale Lalmond, Allen Belouin, Russell McAllister.
Absent members, Stephen Fogelson, Gary Samuels, Bill Demotta, John Shaw

Review of Town Clerk, Tax Collector & Elections Budgets

Town Clerk / Tax Collector Carol Baker provided a briefing with respect to her proposed budget for 2021. Several questions regarding salary increases were asked. Town Clerk Baker explained that she had not received a salary increase for two years. See attached budgets and narrative.

There being no further business. The committee adjourned at 1815.

Respectfully Submitted,
/s/ Russell McAllister

| Account Number | Description | Budget 2020 | Budget 2021 |
|----------------|--|------------------|------------------|
| 01.4140.12.112 | Town Clerk - Wages | 22,750.00 | 23,660.00 |
| 01.4140.12.135 | Town Clerk - Deputy Wages | 8,840.00 | 8,840.00 |
| 01.4140.12.210 | Town Clerk - Health Insurance | 4,465.61 | 4,465.61 |
| 01.4140.12.220 | Town Clerk - FICA | 1,958.58 | 2,031.25 |
| 01.4140.12.221 | Town Clerk - Medicare | 458.06 | 455.00 |
| 01.4140.12.230 | Town Clerk - Retirement | 1,365.00 | 1,365.00 |
| 01.4140.12.290 | Town Clerk - Life/Disability | 286.00 | 286.00 |
| 01.4140.12.350 | Town Clerk - Training & Certif | 900.00 | 900.00 |
| 01.4140.12.410 | Town Clerk - Postage | 2,000.00 | 2,000.00 |
| 01.4140.12.420 | Town Clerk - Telephone | 1,080.00 | 1,080.00 |
| 01.4140.12.450 | Town Clerk - Software | 3,205.00 | 3,205.00 |
| 01.4140.12.470 | Town Clerk - Office Supplies | 750.00 | 750.00 |
| 01.4140.12.480 | Town Clerk - Dues & Subscriptions | 200.00 | 200.00 |
| 01.4140.12.490 | Town Clerk - Public Notices | 75.00 | 75.00 |
| 01.4140.12.610 | Town Clerk - New Equipment | 800.00 | 200.00 |
| 01.4140.12.620 | Town Clerk - Equipment Maintenance | 400.00 | 400.00 |
| 01.4140.12.710 | Town Clerk - Mileage | 600.00 | 600.00 |
| 01.4140.13.112 | Elections - Election Official | 4,350.00 | 2,250.00 |
| 01.4140.13.120 | Elections - Ballot Clerk Wages | 1,500.00 | 500.00 |
| 01.4140.13.220 | Elections - FICA | 362.70 | 171.88 |
| 01.4140.13.221 | Elections - Medicare | 84.83 | 38.50 |
| 01.4140.13.410 | Elections - Postage | 100.00 | 110.00 |
| 01.4140.13.470 | Elections - Office Supplies | 100.00 | 110.00 |
| 01.4140.13.490 | Elections - Public Notices | 146.00 | 150.00 |
| 01.4140.13.900 | Elections - Miscellaneous | 400.00 | 250.00 |
| | FUNCTION: TOWN CLERK - 4140 | 57,176.77 | 54,093.24 |
| 01.4150.14.112 | Treasurer - Wages | 2,500.00 | 2,500.00 |
| 01.4150.14.220 | Treasurer - FICA | 155.00 | 155.00 |
| 01.4150.14.221 | Treasurer - Medicare | 36.00 | 36.00 |
| 01.4150.15.112 | Tax Collector - Wages | 22,750.00 | 23,660.00 |
| 01.4150.15.135 | Tax Collector - Deputy Wages | 8,840.00 | 8,840.00 |
| 01.4150.15.210 | Tax Collector - Health Insurance | 4,465.61 | 4,465.61 |
| 01.4150.15.220 | Tax Collector - FICA | 1,958.58 | 2,031.25 |
| 01.4150.15.221 | Tax Collector - Medicare | 458.06 | 455.00 |
| 01.4150.15.230 | Tax Collector - Retirement | 1,365.00 | 1,365.00 |
| 01.4150.15.290 | Tax Collector - Life/Disability | 286.00 | 286.00 |
| 01.4150.15.310 | Tax Collector - Research | 1,000.00 | 1,000.00 |
| 01.4150.15.350 | Tax Collector - Training & Certification | 900.00 | 900.00 |
| 01.4150.15.360 | Tax Collector - Recording Fees | 1,000.00 | 1,000.00 |
| 01.4150.15.410 | Tax Collector - Postage | 3,500.00 | 3,500.00 |
| 01.4150.15.420 | Tax Collector - Telephone | 1,080.00 | 1,080.00 |
| 01.4150.15.450 | Tax Collector - Software | 2,580.00 | 2,580.00 |
| 01.4150.15.470 | Tax Collector - Office Supplies | 800.00 | 800.00 |
| 01.4150.15.480 | Tax Collector - Dues & Subscriptions | 50.00 | 50.00 |
| 01.4150.15.490 | Tax Collector - Public Notices | - | - |
| 01.4150.15.610 | Tax Collector - New Equipment | 1.00 | 1.00 |
| 01.4150.15.620 | Tax Collector - Equipment Maintenance | 80.00 | 80.00 |
| 01.4150.15.710 | Tax Collector - Mileage | 600.00 | 600.00 |
| | | 54,405.25 | 55,384.86 |

FY2021 Budget Worksheet

DEPARTMENT: Office of the Town Clerk

01.4140.12.112 Town Clerk Wages AMOUNT: \$ 23,660.00

Itemization of line item: This represents approx. 910 hrs. yearly at rate of \$26.00/hr. which breaks down to 17.50 hrs. a week for the Town Clerk.

Please provide a written justification for any variances from the 2020 budget: This increase represents a cost of living increase to town clerk wages from \$25.00/hr. to \$26.00/hr. for 35 hours a week. Town Clerk did not receive a cost of living raise in 2020.

01.4140.12.135 Deputy Town Clerk Wages AMOUNT: \$ 8840.00

Itemization of line item: Based on a pay rate of \$17.00/hr. This amount is a reflection of the Deputy Town Clerk having a work week of 10 hours. (averaging 20 hours total combining the two sides of the Town/Tax office, and with 10 of those weekly being charged to the tax side)

Please provide a written justification for any variances from the 2020 budget: There is no change from the 2020 budget. The Deputy pay was budgeted for \$17.00/hr. in 2020.

01.4140.12.220 Town Clerk-FICA AMOUNT: \$ 2031.25

Itemization of line item: Based on 6.25% of combined Town Clerk office salaries (\$32,500.00)

Please provide a written justification for any variances from the 2020 budget: Increase due to Town Clerk's cost of living increase.

01.4140.12.221 Town Clerk-Medicare AMOUNT: \$ 455.00

Itemization of line item: Based on 1.4% of combined Town Clerk office salaries (\$32,500.00)

Please provide a written justification for any variances from the 2020 budget: Increase due to Town Clerk's cost of living increase.

01.4140.12.210 Town Clerk - Health Insurance AMOUNT: \$ 4465.61

Itemization of line item: Based on 90/10 % ratio for employee health/dental insurance. (Based on \$10,440 for annual premium cost for a single person plan)

Please provide a written justification for any variances from the 2020 budget: No Change.

01.4140.15.230 Town Clerk – Retirement AMOUNT: \$ 1365.00

Itemization of line item: Town employee retirement plan offered to full time employees.

Please provide a written justification for any variances from the 2020 budget: No Change.

01.4140.15.290 Town Clerk – Life/Disability AMOUNT: \$ 286.00

Itemization of line item: Town employee Life/Disability plan offered to full time employees.

Please provide a written justification for any variances from the 2020 budget: No Change.

01.4140.12.350 Training and Certification AMOUNT: \$ 900.00

Itemization of line item: Cost of attending Town Clerk conference, regional meetings, spring workshops for the NHCTC association (all of which provide training for our duties) and training for new services/changes in laws, and half the cost of attending Joint Certification program for Deputy.

Please provide a written justification for any variances from the 2020 budget: No change.

01.4140.12.410 Postage AMOUNT: \$2,000.00

Itemization of line item: Postage for mailing out renewals notices on vehicle registrations, postage for sending out postcards for Dog licensing reminders and any certified mail sent for Civil Forfeiture notices. With the on-line vehicle and boat registrations, vital records and on-line dog licensing we continue to mail out the processed online transaction to residents.

Please provide a written justification for any variances from the 2020 budget: No change.

01.4140.12.420 Telephone AMOUNT: \$ 1080.00

Itemization of line item: Based on last year \$90.00 a month charge for Phone and Internet service.

Please provide a written justification for any variances from the 2020 budget: No change.

01.4140.12.450 Town Clerk Software AMOUNT: \$ 3205.00

Itemization of line item: Cost of the software (Avitar) that is used to process Motor Vehicle registrations updated Red Book values uploads, Boat Registrations, Dog licensing, Vital Records is \$3025.00 annually. Would like to add the cost of \$360.00 annual rental equipment cost to process credit card transactions over the counter that is compatible and supported by Avitar Software. The rental cost is being split with the Tax Collector's budget which is (\$180.00).

Please provide a written justification for any variances from the 2020 budget: No Change.

01.4140.12.470 Office Supplies AMOUNT: \$750.00

Itemization of line item: The office expense is for regular office supplies as needed, envelopes for renewal and processed online transactions, folders, archival supplies and to order Dog tags.

Please provide a written justification for any variances from the 2020 budget: No Change.

01.4140.12.480 Dues and Subscriptions AMOUNT: \$ 200.00

Itemization of line item: This is for the annual dues for the NH City and Town Clerk Association for both Town Clerk and Deputy, and to purchase subscriptions for Red Book, Power sport Book, motor vehicle and personal recreational vehicle value books providing yearly updates and add subscription for Adobe/Acrobat.

Please provide a written justification for any variances from the 2020 budget: No Change.

01.4140.12.490 Notices AMOUNT: \$75.00

Itemization of line item: To place an ad in the local newspaper to remind residents to license their dogs by the April 30th deadline and promoting the use of on-line licensing. With placing an ad, I also hope that it will help in lower the amount dogs that are late in being licensed leading us to send out civil forfeiture notices which are sent certified mail.

Please provide a written justification for any variances from the 2020 budget: No Change.

01.4140.12.610 New Equipment AMOUNT: \$ 200.00

Itemization of line item: - No new equipment necessary, but would like to keep \$200.00 in this account for possible office printer replacement.

Please provide a written justification for any variances from the 2020 budget: Decrease as no new equipment is currently being requested.

01.4140.12.620 Equipment Maintenance AMOUNT: \$400.00

Itemization of line item: We will have to purchase more toner for our Lexmark printers as we continue to advance away from carbon copy forms thus increasing our toner usage with the Lexmark printers. This will include printing Title applications, cash receipts, check validations and Town Only registration. The toner cost was \$300.00 for each cartridge through the State contract with Computer Hut of New England. The State is no longer responsible for the Lexmark printers and has turned the maintenance and replacement to each Town. Without having a State contract to purchase toner the cost may increase in 2021. Also needed is regular toner for our stand alone printers used to print receipts, dog licenses and reports.

Please provide a written justification for any variances from the 2020 budget: No Change.

Itemization of line item: Mileage is generated by depositing monies, attending conferences, regional meetings and training sessions. (We carpool whenever possible). Auditing procedures and State Motor Vehicle rules make deposits necessary for each day that we are open.

TOTAL Town Clerk Proposed Budget \$50,512.86

FY2021 Budget Worksheet
DEPARTMENT: ELECTIONS

| | | |
|-----------------------|--------------------------------|---------------------------|
| 01.4140.13.112 | Election Official Wages | AMOUNT: \$ 2250.00 |
|-----------------------|--------------------------------|---------------------------|

Itemization of line item: The moderator is paid \$100.00 per election. (\$10.50/hr for Supervisors of the Checklist, Mandated Sessions, 1 Election and Town Meeting, School Deliberative Session, Training, Tabulation of Election Results, Certification of Nomination Papers, Database Maintenance, Duplicates, 30-day letters, Prep of Annual Report and Annual Budget, and 2021 census corrections for the checklist.

Please provide a written justification for any variances from the 2020 budget: Decrease due to having only 1 Elections and Town Meeting in 2021.

| | | |
|-----------------------|---------------------------------------|-------------------------|
| 01.4140.13.120 | Elections – Ballot Clerk Wages | AMOUNT: \$500.00 |
|-----------------------|---------------------------------------|-------------------------|

Itemization of line item: This represents 1 election to be held in 2021 and at a rate of \$7.25 an hour.

Please provide a written justification for any variances from the 2020 budget: Decrease in cost due to having 1 election in 2021 from 4 elections in 2020.

| | | |
|-----------------------|-----------------------|--------------------------|
| 01.4140.13.220 | Elections-FICA | AMOUNT: \$ 171.88 |
|-----------------------|-----------------------|--------------------------|

Itemization of line item: Based on 6.25% of combined Election Official and Ballot Clerk Wages (\$2750.00).

Please provide a written justification for any variances from the 2020 budget: Decrease in cost due to having 1 election in 2021 from 4 elections in 2020.

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|-----------------------|---------------------------|-------------------------|
| 01.4140.13.221 | Elections-Medicare | AMOUNT: \$ 38.50 |
|-----------------------|---------------------------|-------------------------|

Itemization of line item: Based on 1.4% of combined Election Official and Ballot Clerk Wages combined (\$2,750.00)

Please provide a written justification for any variances from the 2020 budget: Decrease in cost is due to only having 1 election in 2021 from 4 elections in 2020.

| | | |
|-----------------------|----------------|-------------------------|
| 01.4140.13.410 | Postage | AMOUNT: \$110.00 |
|-----------------------|----------------|-------------------------|

Itemization of line item: Postage for mailings to election officials and ballot clerks or to Secretary of State Office and Voter Registration requirements.

Please provide a written justification for any variances from the 2020 budget: Increase due to having extra “30 day” letters needed for census corrections in 2021.

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|-----------------------|------------------------|-------------------------|
| 01.4140.13.470 | Office Supplies | AMOUNT: \$110.00 |
|-----------------------|------------------------|-------------------------|

Itemization of line item: The office expense is for regular office supplies as needed, envelopes, folders, pencils, markers or election posters etc.

Please provide a written justification for any variances from the 2020 budget: Tiny increase requested by the Supervisors of the checklist for additional mailing supplies.

01.4140.13.490 Public Notices AMOUNT: \$ 150.00

Itemization of line item: This is for any public notices requiring publication. Supervisors of the checklist have approx. 2 notices to be published in 2021.

Please provide a written justification for any variances from the 2020 budget: Decrease is due to actual cost of \$75.00/per ad to list these ads in both local papers (The Messenger and The Villager) with only 1 election to be held in 2021. The Supervisors of the Checklist are required by law to post these notifications.

01.4140.13.900 Elections – Miscellaneous AMOUNT: \$ 250.00

Itemization of line item: Used to have town ballots and (any additional questions/ordinances to be voted on) printed for Town Elections and to purchase items to be used in election, posters, voting signs, booths or other necessary items required for town, state and federal elections.

Please provide a written justification for any variances from the 2020 budget: No change.

TOTAL Elections Proposed Budget \$3580.38

FY2021 BUDGET WORKSHEET

DEPARTMENT: Office of the Tax Collector

01.4150.15.112 Tax Collector Wages AMOUNT: \$ 23,660.00

Itemization of line item: This represents approx. 910 hours yearly at rate of \$26.00 /hr. which breaks down to 17.50 hours a week for the Tax Collector.

Please provide a written justification for any variances from the 2020 budget: This increase represents a cost of living increase to the Tax Collector's wages from \$25.00/hr. to \$26.00/hr. for 35 hours a week. Tax Collector did not receive a cost of living increase in 2020.

01.4150.15.135 Deputy Tax Collector Wages AMOUNT: \$ 8,840.00

Itemization of line item: Based on a pay rate of \$17.00/hr. This amount is a reflection of the Deputy Tax Collector having a work week of 10 hours. (The deputy averages 20 hours total combining the two sides of the office, and with 10 of those weekly being charged to the Town Clerk side.)

Please provide a written justification for any variances from the 2020 budget: There is no change from the 2020 budget.

01.4150.15.220 Tax Collector – FICA AMOUNT: \$ 2,031.25

Itemization of line item: Based on 6.25% of combined Tax Collector office salaries (\$32,500.00)

Please provide a written justification for any variances from the 2020 budget: Increase is due to the Tax Collector's cost of living increase.

01.4150.15.221 Tax Collector – Medicare AMOUNT: \$ 455.00

Itemization of line item: Based on 1.4% of combined Tax Collector office salaries (\$32,500.00)

Please provide a written justification for any variances from the 2020 budget: Increase is due to the Tax Collector's cost of living increase.

01.4150.12.210 Tax Collector – Health Insurance AMOUNT: \$ 4465.61

Itemization of line item: Based on 90/10% ratio for employee health/dental insurance. (Based on \$10,440.0 for annual premium cost for a single person plan)

Please provide a written justification for any variances from the 2020 budget: No Change.

01.4150.15.230 Tax Collector – Retirement AMOUNT: \$ 1,365.00

Itemization of line item: Town employee retirement plan offered to full time employees

Please provide a written justification for any variances from the 2020 budget: No Change

01.4150.15.290 Tax Collector – Life/Disability AMOUNT: \$ 286.00

Itemization of line item: Town employee Life/Disability plan offered to full time employees.

Please provide a written justification for any variances from the 2020 budget: No Change.

01.4150.15.310 Tax Collector – Tax Lien Research AMOUNT: \$1,000.00

Itemization of line item: Money paid to a research firm to do the mandatory searches of properties intended to be assigned a Lien or Deeded. This is not an expenditure by the Town per se as every bit of what is spent is charged to the delinquent accounts under “penalties”, just as interest is charged on delinquent tax bills. So, the amount spent on this is billed to the various taxpayers and is repaid whenever the liens are redeemed or the property is deeded “in lieu of taxes”.

Please provide a written justification for any variances from the 2020 budget: No change.

01.4150.15.350 Tax Collector - Training and Certification AMOUNT: \$ 900.00

Itemization of line item: Cost of attending Tax Collector conference, regional meetings, spring workshops for the NHTC association (all of which provide training for our duties) and training for new services/changes in laws, and half the cost of attending Joint Certification program that the Deputy Clerk will be attending in 2021.

Please provide a written justification for any variances from the 2020 budget: No change.

01.4150.15.360 Tax Collector – Registry/Court Recording Fees AMOUNT: \$ 1,000.00

Itemization of line item: The Hillsborough County Registry of Deeds charges for the registration of liens, the redemptions of said liens, the turnover of property from Taxpayer to the Town in lieu of taxes (deeding to Town). The amount of activity (number of liens placed, redemptions made) dictates how much will be charged to the office, but in most cases the amount paid to the Registry has been charged or will be charged to the Taxpayer for repayment, so it is not an actual outlay by the Town.

Please provide a written justification for any variances from the 2020 budget: No change.

01.4150.15.410 Tax Collector – Postage AMOUNT: \$ 3,500.00

Itemization of line item: This item pays for the postage on all the required notices via the mail that the Tax Office, by law, must issue: Tax bills, Delinquency Notices, Impending Lien letters, Notice of Lien, Impending Deed letters and so on. The number of certified mailings continues to be a larger amount as the economy continues to struggle and the cost of postage continues to increase.

Please provide a written justification for any variances from the 2020 budget: No Change.

01.4150.15.420 Tax Collector – Telephone AMOUNT: \$ 1,080.00

Itemization of line item: Based on last year’s \$180.00 a month charge for phone and internet service. This cost is split between the Town Clerk and Tax Collector’s budget.

Please provide a written justification for any variances from the 2020 budget: No Change.

01.4150.15.450 Tax Collector – Software AMOUNT: \$ 2,580.00

Itemization of line item: This is the cost of Avitar’s support and software program yearly license for \$2,400 a year and also added is the cost of \$180.00 for rental equipment to process credit cards over the counter that is compatible with the Avitar software. The rental cost is split with the Town Clerk’s budget.

Please provide a written justification for any variances from the 2020 budget: No Change.

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|---|--|-------------------------|
| 01.4150.15.470 | Tax Collector - Office Supplies | AMOUNT: \$800.00 |
| <i>Itemization of line item:</i> This represents the amount needed for supplies to operate the Tax side of the office. It covers the envelopes and the pre-printed and perforated tax paper for tax billing. | | |
| <i>Please provide a written justification for any variances from the 2020 budget:</i> No change. | | |
| | | |
| 01.4150.480 | Dues and Subscriptions | AMOUNT: \$ 50.00 |
| <i>Itemization of line item:</i> This is for the annual dues for the NH Tax Collectors Association for both Tax Collector and Deputy Tax Collector. | | |
| <i>Please provide a written justification for any variances from the 2020 budget:</i> No change. | | |
| | | |
| 01.4150.15.490 | Tax Collector – Public Notices | AMOUNT: \$0 |
| <i>Itemization of line item:</i> No foreseen need to post any publication for tax office. | | |
| <i>Please provide a written justification for any variances from the 2020 budget:</i> No change. | | |
| | | |
| 01.4150.15.610 | Tax Collector - New Equipment | AMOUNT: \$ 1.00 |
| <i>Itemization of line item:</i> no new equipment is currently being requested. | | |
| <i>Please provide a written justification for any variances from the 2020 budget:</i> No Change. | | |
| | | |
| 01.4150.15.620 | Tax Collector - Equipment Maintenance | AMOUNT: \$80.00 |
| <i>Itemization of line item:</i> We will have to purchase more toner for our stand alone printers used to print receipts, tax bills and reports. | | |
| <i>Please provide a written justification for any variances from the 2020 budget:</i> No change. | | |
| | | |
| 01.4150.15.710 | Tax Collector – Mileage | AMOUNT: \$600.00 |
| <i>Itemization of line item:</i> Mileage is generated by depositing monies, attending conferences, regional meetings and training sessions. (We carpool whenever possible). Auditing procedures and State Department of Revenue requirements make deposits necessary for each day that we are open. | | |
| <i>Please provide a written justification for any variances from the 2020 budget:</i> No Change. | | |
| | | |
| TOTAL Tax Collector’s Proposed Budget | | \$52,693.86 |