

BUDGET COMMITTEE MINUTES
TOWN OF PEMBROKE
Regular Meeting
Saturday February 6, 2016
** Final **

Members Present: Mark LePage, Chair; Gerry Fleury, Vice Chair; Michael Connor; Brian Seaworth; Marie Chouinard; Clint Hanson; Tina Courtemanche, Selectmen Rep. Patricia Boucher, School Board Rep.; David Doherty, Alt. School Board Rep., Daniel Crean, Karen Yeaton

Members Absent: Sandy Goulet

Mark called the meeting to order at 10:30 AM.

Mark commented that he had some concerns and question regarding the tax impact sheet numbers for the school side and Mike agreed.

Mark opened it up to the Board for questions.

Mike stated that he had question on the latest MS form that was distributed today by the school and the tax impact sheet. He was trying to work off the tax impact sheet to determine what the budget increase is. Looking at the appropriation number it's \$25,492,692 on the tax sheet, but page three of the school MS form shows \$25,282,692 so trying to figure out the real number.

Pat tried to explain what the number difference may come from.

Mike commented that he didn't know where the number difference came from but noted the Budget Committee is required to use the State MS form because that is what will be posted and voted upon and there is a large difference in the numbers. He then noted an apparent problem with the revenue side. The tax impact sheet for 2016 shows \$14,131,172 while revenues on the school form (page 7) shows \$15,728,856 so again it's unclear which is the correct set of numbers.

Mark stated that the official documents have to be the State MS forms. He commented that there had been some discussion earlier this morning trying to reconcile certain numbers. David Jodoin was able to explain a couple of things on the Town side that couldn't be reconciled against the MS-737 either. We are somewhat stymied because we don't have the Business administrator present. Gerry had a conversation with Tom Seraphin on this earlier in the meeting.

Karen Dowling commented that in events like this where you have conflicting numbers is there any opportunity for the Town to call some sort of halt to the process until the discrepancies are worked out. We can't assume which form is right.

Mark stated that the State MS form is the official form and that the tax impact sheet was unofficial and used for guidance. Mark also noted that we do not need to finalize things today.

Karen said that her concern is that that this committee has made decisions on expenditures based on what we were presented, now if that information changes, perhaps that would have led some of us to vote differently.

Mark noted that we will meet Thursday to finalize and vote on the budgets.

Pat explained that by adding up the numbers there seems to be a \$200,000 discrepancy.

Clint commented that the process is to get the MS-27 form accurate and then make the tax impact sheet agree.

Gerry commented that the charge of this committee is very specific, we have two documents the MS-27 for the school and the MS-737 for the Town and we are not concerned with revenue, rather we opine on the level of appropriation. It is the Budget Committee's job to try and anticipate what that level of appropriation would do to the tax rate. The only latitude that we have when the Town and School prepare their MS forms is that we can change the bottom line of any section of the budget. On the State form you would see a column that showed recommended and another that said not recommended.

Gerry went on to explain how the tax rate sheet came into play and its purpose.

Karen talked about the tax impact sheet and said that it gives the committee a tool for an educated discussion. She cautioned on use of this document as anything other than a working document and suggested we not distribute it. The current conversation would not be heard by those that attended the meeting and they are leaving with a document that may not be accurate.

Mark commented that if we don't have something to work from such as the tax impact sheet then there is nothing to represent to the taxpayer roughly what their taxes will be. None of the other documents show the projected tax rate. Mark suggested that the tax impact form should be framed with the voters that this is our best estimate, and he will work on the revisions.

Mark informed the committee that there were several options. Any individual proposals or motions for adjustments could be entertained now, if desired. The confusion or questions that we have revolve more around the School budget as opposed to the Town, so action could be taken on the Town today and the School could be completed on Thursday.

Mark recognized Tom Serafin, School Board chairman. Tom invited members of the Budget Committee to attend Tuesday's School Board as an opportunity to work through the questions/confusion. The SAU budget administrator would be present. It was agreed that Mark would attend. Gerry also indicated he would try to attend.

Clint suggested that the Committee finalize the budgets on Thursday.

D. Jodoin asked if there were any issues on the Town budget so that he could finalize the reports for Thursday and be ready for signatures. There were none.

Dan moved to adjourn the meeting at 11:20 Am seconded by Mike. Vote unanimous.