

Dover Warrant Committee

September 9, 2009

Members in attendance: David Stapleton, Chair; James Kinder, Vice Chair; Peter Smith, Secretary; Kate Bush; James Dawley; Kathy Hall; David Melville; Andrew Waugh; Jane Wemyss

Others in attendance: Juli Colpoys, Town Accountant; Gerald Lane, Treasurer/Collector; Karen MacTavish, Assistant Assessor; David Heinlein, Selectmen Liaison

Mr. Stapleton called the meeting to order at 7:00 pm

1. Review of minutes

Mr. Kinder moved that the minutes of August 5 be approved, seconded by Mr. Dawley. The motion was approved by a vote of 7-0-0.

2. Town Financial Educational Presentation

Ms. MacTavish began the presentation by introducing the recap forms that are submitted to the State setting the tax rate, along with her re-formatted summary. She explained the calculation of the Proposition 2½ levy limit (limits year-over-year increase) and ceiling (limits percentage of tax base). She covered how New Growth is estimated, and why the estimate is necessarily conservative. Next she explained the Overlay Fund, which contains reserves for rebates, abatements, and uncollectibles. The “Cherry Sheet” receipts and charges were summarized, along with the grant-like mechanism for Chapter 90 highway monies. She noted that unlike some municipalities, Dover does not have different rates for the different classes of property (real, personal, commercial, and industrial).

Mr. Lane passed out a summary of the other revenue sources, noting that quarterly collections smooth out the Town’s cash flow and reduce the need for short-term borrowing. Excise taxes are based on ownership as of January 1 of each year, plus a pro-rated charge for mid-year purchases. As Treasurer he manages all the Town’s bank accounts; for revolving fund accounts, the Accountant reconciles these funds quarterly. Finally, he noted some of the special requirements of some of the funds, such as whether principal may be tapped.

Ms. Colpoys went over the Reserve Fund transfer mechanism and the practice of submitting Prior Notices. She explained the special education “Circuit Breaker” reimbursement; that the school budget is appropriated in its entirety, and the reimbursement (in arrears) is returned to the General Fund, eventually flowing to Free Cash. Asked by Mr. Melville if we should expect unexpended funds to decline in recession years, she advised that such is usually the case. She noted that due to the timely MTBE settlement last year, Dover is the only municipality in the state to be on schedule to fund the impending GASB 45 OPED fund. Finally, she outlined the budget submission and review cycle, noting that this year the budgeting software will be fully networked, allowing direct departmental submission and Warrant Committee review.

Mr. Heinlein explained the manner of funding Snow and Ice removal. State law permits deficit spending without a special town meeting, but handcuffs the town if the actual appropriation is not completely spent. Thus, we budget the absolute minimum each year, knowing full well that there will be a deficit which is figured directly into the following year's tax rate.

The Committee thanked the financial team members for a very informative session.

3. Liaison to the Personnel Board

Mr. Stapleton noted that the Committee has no liaison to the Personnel Board. Mr. Dawley volunteered to take on the role.

4. Liaison Updates

Mr. Kinder (Selectmen): The Town realized a \$9,000 savings on the two new trash containers (budgeted for \$71,000). Chapter 90 state funds have been received to cover the new raised crosswalks at the Caryl fields. Mr. Dawley asked when the Selectmen will be taking up the non-union employee COLA. Mr. Heinlein said that it was slated for their next meeting.

Mr. Kinder (Park & Rec): They are considering artificial turf for some of the Caryl fields and possible improvements at the DCC building.

Mr. Smith (Long-Range Planning): They are considering their plan of action for the coming year.

Ms. Bush (Regional Schools): There is a new business manager. There has been a 40% drop in enrollment at the Child Development Center.

*Mr. Smith moved to adjourn, seconded by Mr. Dawley;
the motion was agreed by consensus at 9:00 pm
the next meeting will be September 16 at 7:00 pm*

Respectfully submitted,
Peter Smith, Secretary

approved September 16, 2009