Townof Lincoln

BudgetBoard Meeting

February23, 2022

Members Present:

Carl Brunetti BobTurner Ramayya Maddipudi MikeBabbitt Mike O'ConnellAndrew Esposito Craig Joly Nicholas Rodrigues Bruce Whitehead

Call To Order/Pledge ofAllegiance

The meeting began at 7:02 pm with the Pledge of Allegiance.

Approval of Minutes

Bob Turner made a motion, seconded by Mike Babbitt, to defer the reviewand approval of the minutes of February 17th.

The motion passed by unanimous vote.

Correspondence

An email wasreceived from Kathy Hartley regarding the Hearthside requesting a meeting withthe Budget Board.

Budgetinformation was received from the School Department.

The BudgetBoard responded by requesting more detail by school and a list of whichprojects in the 5-year plan would be reimbursable by the State as capitalprojects.

The TownClerk sent correspondence noting that it would depend upon forthcoming ordersfrom the Governor whether future meetings would be required to be available toresidents by Zoom.

Public Comment

There was nopublic comment at this time.

Business

1) FY21 Audit

There wereno updates to the FY21 Audit at this time.

2) FY22 Budgets

There wereno updates to the FY22 Budgets at this time.

3) FY23 Municipal Budget.

The BudgetBoard discussed how they track any recommended changes that they make to thebudget, and how those edits are shared between members after each meeting.

The BudgetBoard began to analyze the Town Administrator's proposed FY23 Municipal Budget.

Department 4100 – Town Administrator

The TownAdministrator is only permitted to receive a raise in salary during an electionyear, and did receive one in the current FY22 Budget.

The TownCouncil can approve a Cost of Living Increase in between election years.

The Budget Boardquestioned an increase in Supplies and Printing.

Department 4110 – Town Planner

Nothing hasbeen expended in the current budget for Misc. Expenses or Auto Expenses.

The BudgetBoard also questioned what GIS is allocated to be used for, whether mapping isoutsourced and whether the Town is buying new mapping software.

Nothing hasbeen expended from Processional Services in the current year.

Department 4130 – Personnel

ProfessionalDevelopment has been underspent for a few years now.

The BudgetBoard questioned which contracts are up for negotiations this year that wouldbe included in Labor Negotiations.

Department 4140 – Town Clerk

Supplies andPrinting seem to be going over budget

The BudgetBoard questioned whether Election Expenses were under-estimated in a statewideelection year. They alsoquestioned whether Town Meeting Expenses were over-estimated.

Department 4150 – Finance

The BudgetBoard questioned whether Postage was over budget because of an increase in thecost of postage as well as extra meeting and tax notifications.

Payroll wentfrom being outsourced to being done in-house.

The BudgetBoard questioned whether Fees were related to bonds taken by the Town.

The BudgetBoard would like to see audited salaries broken out into detail.

Department 4160 – Tax Assessor

The BudgetBoard noted that there was an Evaluation Expense slotted for two years in arow, whereas a Statistical Revaluation occurs only every 3 years, and a FullRevaluation occurring every 10 years.

Department 4170 – InformationTechnologies

The Town islooking into hiring a new Director of IT, as well as an additional supportposition.

The currentDirector is part-time and works as a Contractor for the Town.

The BudgetBoard questioned whether expenses for Hardware and Software were for a newsystem that the Town has switched over to.

Theydiscussed that Hardware could be separated from Software in order to capitalizehardware items.

The BudgetBoard questioned whether the Tech Support expenses would be needed if the Townwere to hire an in-house, full-time Director as well as a support position.

Misc.Expenses have also seen an increase.

Department 4200 – Public Safety, Police

It was notedthat a lot of expenses are probably increasing and being overspent simply dueto the costs of everything increasing.

The BudgetBoard questioned the increase in First Aid Expenses.

It was notedthat an increase in Auto Maintenance and Tires would have been expected, givenaging vehicles and increased costs.

Gas and Oilhave not been expended at the budgeted amount.

The BudgetBoard questioned whether an increase in Radio Maintenance was due to alightning strike of the system, which would incur only a one-time expense.

The BudgetBoard questioned whether Fingerprinting would continue to be budgeted andexpended at the current rate as it is now all digitalized.

The BudgetBoard questioned what Recruit Equipment includes, and whether it is for itemsthat are re-usable among multiple groups of recruits in the future.

The Budget Boardquestioned whether New Equipment expenses could be minimized by seeking andusing grants or other sponsored programs.

The BudgetBoard questioned whether Firearms and other such items should be capitalized,and wanted to discuss the broader subject of what should be capitalizedtown-wide.

The BudgetBoard noted that Law Library was not being expended, and wondered if it was aprogram that doesn't exist any longer.

GrantMatching also is not being used and may be for past programs.

The BudgetBoard questioned what Fire Alarms is appropriated for and whether it trulybelongs in the Police Budget.

The BudgetBoard questioned whether Computer Systems was for the portable technology inthe cars.

Department 4204 – Animal Control

There are noreal changes to the requests and recommendations.
The Townallows Towns, such as Cumberland, to pay to board animals in the Lincolnshelter, and the Budget Board questioned where those revenues are shown tooffset the expenses of boarding those animals.

<u>*Department 4210 – Rescue*</u>

Therecommended salaries mostly seem to reflect a 3% increase.
The BudgetBoard questioned whether the over expenditure of the Director’s salary wasCovid-related.
Supplies andEquipment have not quite been spent to budget.
The BudgetBoard questioned whether Service Billing Expenses was used to bill insurance,as it seems to be underspent.
Fuel costsare increasing, and the Town does have their own fuel pumps located at theHighway Garage for all Town vehicles to use, so that fuel may be purchased inbulk and monitored.
The BudgetBoard questioned whether Vehicle Maintenance Expenses would be decreased by thepurchase of diagnostic tools, as this could be used across all Town vehicles.
The BudgetBoard questioned whether Training Expenses were also related to Covid.
The BudgetBoard discussed that generally, in Rescue, it normally makes more sense to payOvertime rather than hire additional staff logistically and financially.
The BudgetBoard discussed that Capital Expenses by definition should be anything thatwill last longer than one budget cycle, which for the Town technically would beone year.
The Townshould look at capitalizing more projects that fit that definition.

4) FY 23 Education Budget

The SchoolCommittee and Town Administrator submitted their recommendations for the FY23Education Budget.
The onlydifference between the two recommendations was $698,036 in MunicipalContributions.
The BudgetBoard Chair forwarded the list of Capital Requests to all members.
It was notedthat normally these items are prioritized in terms of health and safety, andthat the Budget Board is not limited to what has been requested, but can add,omit or edit anything as they analyze and recommend their budget.
The BudgetBoard will request the balance of the Capital Fund that is available.
The BudgetBoard discussed that money received from the Government for Covid-relatedHealth and Safety was to be used for things such as the HVAC systems, but thatdoes not seem to be reflected in the recommendations received.
The BudgetBoard discussed which schools/locations to visit in order to add them to theagenda for their annual School Tour.
They notedthe High School, Middle School, and all Elementary Schools of interest, as theytypically visit any sites that have requested capital projects, or havecompleted a capital project in the previous year.
They willalso have some district-wide questions, such as regarding Chromebooks.
The BudgetBoard discussed the Physical Education Center that the Town will be building.
They also discussedthe lighting requests for the Pit, which they noted doesn’t seem to address anyof the safety concerns or provide for improvements to the field area.
The BudgetBoard will request a full accounting of what Federal Funding has been received,and what it was spent on or how it will be intended to be used.
It isunderstood that those funds may not be used for anything outside of the scopeof the schools, but the Budget Board could recommend the designation of wherethose funds should be used.
The BudgetBoard discussed the example of the Fairlawn School, which is a Town Buildingthat is being rented out to a Charter School.
It was notedthat because it is a Town building, it could be used for a non-educationpurpose or sold, but if

that were to happen those funds should go the ReservedCapital Fund.
The Buildingwas never sold because the Town was not sure of their future need for it.

5) FY23 Budget Tasks/Responsibilities

The BudgetBoard discussed which members would divide and analyze various parts of theBudget as part of the process. A full list was to be compiled and forwarded toBoard Members.

6) Public Comment

Abigail, amember of the public who was attending the meeting via Zoom, just wanted itnoted for informational purposes that the current IT Director position was notfilled in a proper and fair fashion when it was designated.

7) Adjourn

Bob Turnermade a motion, seconded by Mike Babbitt, to adjourn.
The meetingadjourned at 9:16 pm.