

Explanation of Changes

The following pages include the Town Officers Report, Revenue Report, and Expense Report. It has come to our attention that we printed several errors in the Town Report. We have corrected and clarified those here. In addition, there were a few changes we made to the budget following the budget hearing which are also included in this document. Hard copies are available at Town Hall, and all corrections and changes will be reviewed at Town Meeting.

Corrections and Changes are itemized below by report and the number assigned to each is traceable to a superscript of the same number placed at the relevant location in the report.

Town Officers Report:

1. Francesca Kinney has been an alternate for the Trustees of Trust Funds
2. Brenda Dodge's term is up in 2020 not 2021

Revenue Report:

All changes from the Town Report pertain to items that were part of the 2019 approved budget and related formula clarifications.

3. Planning and Zoning Fees and Miscellaneous Fees were combined with Building and Permit-Other this year so that line should equal \$600.00.
4. Contribution and Donations is now representing any funds received by the town from donations such as the Landaff Volunteer Fire Association, and grant funds such as the Emergency Management development grant, this line should equal \$5025.
5. From Trust and Agency Funds should equal \$4847.56.
6. An Excel formula clarification was made subtracting the -15,000 budgeted for abatement from the total equaling the budget bottom line of \$177,542.91 as approved last year.

As a reminder the total of \$177,542.91 will show as \$100,000 less than in the 2019 Town Report because we have moved the Unassigned Funds information to the Non-Revenue Interfund Transfers Report this year, which is in your 2020 Town Report immediately following the Expense Report.

For those that attended the Budget Hearing we made one change to the Revenue Report in the 2020 budgeted column which is in the Town Report.

7. We added the additional \$7500.00 from the Landaff Volunteer Fire Department Trust which will be going towards the Expense line under LVFD titled Personnel Gear and is addressed in line #16 below. This \$7500 shows in the From LVFD Trust Fund line under Interfund Transfers at the bottom of the report. This brings the bottom line to \$228,892.53 for the 2020 Revenue Budget.

Expense Report:

All changes from the Town Report are related to formula clarifications and impact one subtotal and the bottom totals only, these changes are outlined below.

8. Section 4150- Financial Administration in the 2020 budget column of the Town Report has a subtotal of 10,300, it is in fact \$10,700 the lines for Education 250 and Mileage 150 were not added to the subtotal accurately.

There were 3 departments that we had not previously broken out the expense categories for but did so following the budget hearing. These departments have been using a single budget line with a total amount for the department, the 2019 budget was approved that way and that is how the 2020 budget was put together, so there will be no individual expense line budget numbers for either year, the only entries you will see for the additional lines is under the actual expense column for 2019. Those departments are:

9. Trustee of Trust Funds
10. Cemeteries
11. Conservation

In the Town Report the Total Ordinary Expense lines are formulas which add all the department subtotals. Each of these formulas needed to be clarified and adjusted and are detailed below.

12. Total Ordinary Expense for 2019 Actual: In the Town Report this total is \$474,927.50 in the spreadsheet each cell is labeled with a letter and a number, in the formula the cell H146 was included without the H making it only the amount of 146, rather than the actual expense number added to the total. The cell H146 was line 4316- Street Lights-Eversource with an amount of 766.01. The Town Report total for this column includes 146 of the 766.01. We clarified this formula to add the entire amount of 766.01 which increased the lines total from the Town Report by the difference of 766.01 -146 =620.01. The total ordinary expense for 2019 actual is \$475,547.51.

As a reminder in this report the actual expense column includes all the monies paid out for Warrant Articles, which show in bold script, as well as ordinary expenses.

13. Total Ordinary Expense for 2019 Budgeted: When the 3 departments Trustees, Cemetery, and Conservation had lines added showing detailed expenses it moved the subtotal cells, and the Total had to be reformulated to include these departments. The Town Report total was 414,327 once those departments are added in you get the approved budget for 2019:

414,327
+700 Trustees
+12,000 Cemetery
+350 Conservation
427,377

- 14.** Total Ordinary Expense for 2020 Budget: This also needed the 3 departments added in as detailed in #13, in addition to the subtotal change from #8:

476,153 Town Report total
+400 Subtotal Increase from Financial Administration (10,300 to 10,700)
+700 Trustees
+12,000 Cemetery
<u>+450 Conservation</u>
489,703

For those that attended the Budget Hearing in addition to breaking out the 3 departments explained above, we made two changes to the Expense Report in the 2020 budgeted column which are in the Town Report.

- 15.** We added an additional \$500 to the advertising expense line under the Executive section bringing the line total to \$750.
- 16.** We added a \$15,000 amount to the expense line under the Fire Department for Personnel Gear bringing the line total to \$17,500. This is an expense being paid from the operating account but no funds will be raised for taxes, half of the amount is being covered by donation from the LVFA which shows under Donations and Contributions on the Revenue Report, and the other half is from the LVFD Trust which is change #7 detailed above.

We apologize for any confusion this document and associated changes and clarifications may cause and will be reviewing each of these at the Town Meeting. Please feel free to contact us with any questions in the meantime.

Landaff Select Board

TOWN OFFICERS

SELECT BOARD

Michael Ransmeier (2020)

Jennifer Locke (2021)

Harry McGovern (2022)

TREASURER

Heidi Sagar-appointed

TOWN CLERK

Gayle Clement (2022)

TAX COLLECTOR

Cayla Tetrault

DEPUTY TOWN CLERK

open position

DEPUTY TAX COLLECTOR

Gayle Clement

ADMINISTRATIVE ASSISTANT

Robyn Gilmartin

MODERATOR

Judy Boulet (2020)

HEALTH OFFICER

Select Board

FIRE CHIEF

Jason Cartwright (2023)

OVERSEER OF PUBLIC WELFARE

Select Board

HIGHWAY DEPT

Andy Brackett-*road agent*

Tom Blowey-*assistant road agent*

TRUSTEES OF TRUST FUNDS

Tracey Upton-*chairperson* (2022)

Reginald Lavoie (2020)

Lloyd Donnellan (2021)

Francesca Kinney (alternate)^{1 **}

SUPERVISORS OF THE CHECKLIST

Rita Poland (2020)

Richard Bronson (2022)

Brenda Dodge (2024)

PLANNING BOARD

Brenda Dodge (2020)^{2 **}

Michael Ransmeier *ex-officio*

Deborah Erb (2022)

Rita Poland-appointed (2021)

Nancy Cooper-appointed (2020)

CEMETERY TRUSTEES

Gayle Clement (2020)

Brenda Dodge (2020)

Mary Dodge (2021)

PLANNING BOARD SECRETARY

open position

CONSERVATION COMMISSION

Marilyn Booth (2022)

Andrew Brackett (2020)

Heid Sagar (2020)

Dorothy Wiggins (2021)

BOARD OF ADJUSTMENT

Benjamin Peters (2020)

Joseph Wiggett (2021)

Andrew Brackett (2022)

Marilyn Booth (2022)

David Ferony -*alternate*

ZONING OFFICER

Tom Blowey

Town of Landaff
Revenue
January through December 2019

	<u>2019 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
ORDINARY INCOME			
3015 · ABATEMENTS/REFUNDS	-306.50	-15000	-1,000.00
3035 · TAX INT./PEN.	9,442.65	0	2,500.00
3100 · TAX REVENUE			
3120 · LAND USE CHANGE TAX	3,900.00	0	750.00
3185 · TIMBER YIELD TAX	45,861.14	10000	10,000.00
3186 · PAYMENT IN LIEU OF TAX	12,653.00	10000	10,000.00
TOTAL 3100 · TAX REVENUE	62,414.14	20000	20,750.00
3200 · LICENSES, PERMITS & FEES			
3210 · BUSINESS LICENSE (UCC's)	210.00	250.00	250.00
3220 · MOTOR VEHICLE REG.	94,531.00	90000	94,500.00
3230 · BUILDING PERMIT			
3235 · SUBDIVISION FEES	15.00	100	100.00
3230 · BUILDING PERMIT-Other ³	335.60	600.00	200.00
3290 · DOG LICENSE	1,295.50	500	500.00
3200 · LICENSES, PERMITS, FEES - Other	15.00	0.00	15.00
TOTAL 3200 · LICENSES, PERMITS & FEES	96,402.10	91,450.00	95,565.00
3300 · FROM STATE			
3352 · ROOMS AND MEALS TAX	21,507.00	18,000.00	18,000.00
3353 · HIGHWAY BLOCK GRANT	36,589.06	33,000.00	35,000.00
3379 · FROM OTHER STATE GOVERNMENT	4,813.69	0.00	0.00
TOTAL 3300 · FROM STATE	62,909.75	51,000.00	53,000.00
3400 · CHARGES FOR SERVICES			
3401 · INCOME FROM DEPARTMENTS	463.70	0.00	0.00
3404 · RECYCLING REVENUE - T of Lisbon	18,720.35	18,720.35	24,877.53
TOTAL 3400 · CHARGES FOR SERVICES	19,184.05	18,720.35	24,877.53
3500 · MISCELLANEOUS REVENUES			
3501 · INTEREST ON INVESTMENTS	451.86	500	400.00
3503 · TOWN HALL RENTAL	300.00	1,000.00	300.00
3508 · CONTRIBUTIONS AND DONATIONS ⁴	2,628.47	5,025.00	15,000.00
TOTAL 3500 · MISCELLANEOUS REVENUES	3,380.33	6525	15,700.00
3900 · INTERFUND TRANSFERS			
3916 · FROM TRUST AND AGENCY FUNDS ⁵	4,848.30	4,847.56	5,000.00
3916 · FROM LVFD TRUST FUND ⁷	0.00	0.00	12,500.00
TOTAL ORDINARY INCOME ⁶	258,274.82	177,542.91	228,892.53

Town of Landaff
EXPENSES
January through December 2019

	Jan-Dec19	2019Budget	2019 WA	2020Budget	2020 WA
4130 · EXECUTIVE					
ADMINISTRATIVE ASSISTANT	27,799.25	25,000.00		31,000.00	
ADVERTISING ¹⁵	420.50	150.00		750.00	
AUDIT	9,975.00	10,000.00		10,000.00	
BANK SERVICE CHARGE	427.81	100.00		150.00	
DUES AND SUBSCRIPTIONS	1,300.95	1,300.00		1,300.00	
EDUCATION	45.00	250.00		250.00	
GENERAL CONSULTING	11,232.80	5,000.00		10,000.00	
MAINT/REPAIR EQUIPMENT	877.00	1,000.00		1,000.00	
MILEAGE	377.16	100.00		450.00	
OFFICE EQUIPMENT	6,848.97	600.00		1,200.00	
OFFICE SUPPLIES	1,227.56	500.00		750.00	
POSTAGE	520.00	900.00		600.00	
PROFESSIONAL FEES	575.87	0.00		300.00	
SELECT BOARD SALARY	2,750.00	3,000.00		3,000.00	
SOFTWARE	860.19	800.00		1,000.00	
4153 ·LEGAL EXPENSE	14,548.85	16,000.00		20,000.00	
TOTAL 4130 · EXECUTIVE	79,786.91	64,700.00		81,750.00	
4140 · ELECTION, REG, VITAL REC.					
ADVERTISING	1,218.62	500.00		500.00	
DUES/SUBSCRIPTIONS	289.97	200.00		300.00	
EDUCATION	0.00	0.00		100.00	
ELECTION PERSONNEL	320.00	250.00		800.00	
FEES TO OTHER GOVERNMENT	177.50	100.00		125.00	
MILEAGE	573.01	1,000.00		250.00	
MODERATOR	160.00	200.00		400.00	
OFFICE SUPPLIES	809.82	1,000.00		1,000.00	
POSTAGE	826.68	500.00		800.00	
PRINTING	1,635.00	1,800.00		1,800.00	
TOWN CLERK	8,816.53	12,000.00		10,000.00	
TOWN CLERK ASSISTANT	25.00	300.00		500.00	
4140 ·ELECTION, REG, VITALS. - Other	292.48	0.00		1,000.00	
TOTAL 4140 · ELECTION, REG, VITAL REC.	15,144.61	17,850.00		17,575.00	
4150 · FINANCIAL ADMINISTRATION					
EDUCATION	0.00	0.00		250.00	
MILEAGE	0.00	0.00		150.00	
OTHER (tax lien research)	513.40	0.00		300.00	
TAX COLLECTOR	1,784.80	3,500.00		3,000.00	
TAX SOFTWARE/MAINTENANCE	4,140.62	4,000.00		4,500.00	
TREASURER	1,973.14	2,500.00		2,500.00	
TOTAL 4150 · FINANCIAL ADMIN.⁸	8,411.96	10,000.00		10,700.00	

Town of Landaff
EXPENSES
January through December 2019

	Jan-Dec19	2019Budget	2019 WA	2020Budget	2020 WA
4152 · ASSESSING					
ASSESSOR	5,668.00	6,000.00		6,000.00	
DUES	20.00	20.00		20.00	
TOTAL 4152 · ASSESSING	5,688.00	6,020.00		6,020.00	
4155 · PERSONNEL ADMIN.					
HEALTH INSURANCE	22,096.97	21,700.00		24,000.00	
PAYROLL TAXES (all depts)	8,675.15	10,000.00		10,000.00	
TOTAL 4155 · PERSONNEL ADMIN.	30,772.12	31,700.00		34,000.00	
4160 · TRUSTEES OF TRUSTFUNDS⁹					
EDUCATION	181.15	0.00		0.00	
DUES	160.00	0.00		0.00	
TOTAL 4160 TRUSTEES OF TRUSTFUNDS	341.15	700.00		700.00	
4191 · PLANNING AND ZONING					
ADVERTISING	200.00	250.00		250.00	
BUILDING CODE OFFICER	500.00	600.00		600.00	
DUES/FEES	98.85	200.00		200.00	
MAPPING	1,100.00	1,600.00		1,600.00	
MASTER PLAN 2019/ZONING ORDIN 2020	1,032.55	0.00		4,500.00	
PLANNING-Other	0.00	250.00		250.00	
POSTAGE	20.70	150.00		150.00	
SECRETARY	204.05	1,000.00		1,000.00	
TOTAL 4191 · PLANNING AND ZONING	3,156.15	4,050.00		8,550.00	
4194 · GENERAL GOV. BUILDING					
BUILDING MAINT/REPAIR	5,842.64	15,000.00		10,000.00	
ELECTRIC	882.21	2,800.00		1,000.00	
HEATING OIL	3,569.78	4,500.00		5,000.00	
MOWING GOVT	3,162.00	0.00		3,200.00	
PROPANE	2,499.72	3,500.00		3,000.00	
TELEPHONE/INTERNET	1,759.22	1,500.00		2,000.00	
Other-GOV BUILDINGS	0.00	1,000.00		0.00	
GENERATOR WA #31	0.00	X	20,000.00	X	26,500.00
TOTAL 4194 · GENERAL GOV. BUILDING	17,715.57	28,300.00		24,200.00	
4195 · CEMETERIES¹⁰					
MOWING	10,000.00	0.00		0.00	
MAINTENANCE	0.00	0.00		0.00	
TOTAL CEMETERY	10,000.00	12,000.00		12,000.00	
4196 · INSURANCE					
LIABILITY	5,552.96	5,444.00		6,300.00	
PRIMEX ICU UNEMPLOYMENT	500.00	500.00		500.00	
WORKER COMP.	1,887.41	2,700.00		2,200.00	
TOTAL 4196 · INSURANCE	7,940.37	8,644.00		9,000.00	

Town of Landaff
EXPENSES
January through December 2019

	Jan-Dec19	2019Budget	2019 WA	2020Budget	2020 WA
4210 · POLICE WA #29	15,600.00	X	16,000.00	X	16,000.00
4215 · AMBULANCE					
LISBON LIFE SQUAD WA #4	3,650.00	X	3,650.00	X	3,650.00
WOODSVILLE LIFE SQUAD WA #3	8,151.00	X	8,151.00	X	9,965.00
Total 4215 · AMBULANCE	11,801.00		11,801.00		13,615.00
4220 · VOL. FIRE DEPT					
CAPITAL COSTS					
APPLIANCES	0.00	200.00		250.00	
EDUCATION	750.00	1,600.00		1,600.00	
HAND TOOLS	0.00	200.00		200.00	
HOSE	0.00	200.00		200.00	
PERSONNEL GEAR ¹⁶	2,411.23	2,500.00		17,500.00	
TOTAL CAPITAL COSTS	3,161.23	4,700.00		19,750.00	
FUNCTION COSTS					
BUILDING MAINTENANCE	180.28	300.00		300.00	
DISPATCH FEES	1,986.50	2,000.00		2,100.00	
DUES	609.00	425.00		750.00	
ELECTRIC LVFD	777.21	800.00		800.00	
ELECTRONICS EQUIPMENT	2,256.80	2,400.00		1,800.00	
ELECTRONICS REPAIR/MAIN.	150.60	750.00		750.00	
FUEL(trucks)	284.17	350.00		350.00	
GENERAL SUPPLIES	0.00	200.00		500.00	
HEAT LVFD	4,124.40	2,800.00		3,000.00	
PUMP REPAIR/MAINTENACE	0.00	300.00		300.00	
TELEPHONE/INTERNET LVFD	1,218.32	1,200.00		1,200.00	
VEHICLE MAINTENANCE/REPAIR	2,187.96	2,600.00		3,000.00	
TOTAL FUNCTION COSTS	13,775.24	14,125.00		14,850.00	
TOTAL 4220 · VOL. FIRE DEPT	16,936.47	18,825.00		34,600.00	
4311 · HIGHWAY DEPT ADMIN.					
DUES/SUBSCRIPTIONS	104.99	80.00		110.00	
EDUCATION	295.00	500.00		300.00	
ELECTRIC	1,155.01	0.00		1,200.00	
OFFICE SUPPLIES	186.15	125.00		200.00	
PROPANE	833.50	0.00		850.00	
ROAD AGENT	37,148.00	43,000.00		43,000.00	
ASSISTANT ROAD AGENT	23,861.25	26,000.00		26,000.00	
TELEPHONE/COMMUNICATIONS	1,111.35	1,200.00		1,200.00	
TOTAL 4311 · HIGHWAY DEPT ADMIN.	64,695.25	70,905.00		72,860.00	
4312 · HIGHWAY ROADS AND MAIN.					
COLD PATCH/BLACKTOP	28,164.66	35,000.00		55,000.00	
CRUSHED STONE/GRAVEL	8,766.09	7,300.00		7,000.00	

Town of Landaff
EXPENSES
January through December 2019

	Jan-Dec19	2019Budget	2019 WA	2020Budget	2020 WA
CULVERTS	3,465.14	3,500.00		1,750.00	
DIESEL	9,255.25	12,000.00		12,000.00	
EQUIPMENT					
EQUIP. RENTAL	7,235.00	8,000.00		10,000.00	
EQUIP. REPAIR/MAIN.	14,967.49	14,000.00		14,000.00	
TOTAL EQUIPMENT	22,202.49	22,000.00		24,000.00	
EQUIPMENT SUPPLIES/Other	4,993.70	5,000.00		5,000.00	
GASOLINE/MILEAGE	1,335.06	2,000.00		1,500.00	
HYDROCHLORIDE	0.00	0.00		0.00	
OXYGEN/Other	415.65	400.00		420.00	
ROAD SIGNS	1,409.13	2,500.00		1,500.00	
SALT	2,360.81	2,500.00		2,500.00	
SAND	11,858.75	12,100.00		12,100.00	
SMALL TOOLS	100.95	500.00		500.00	
<i>EQUIPMENT PURCHASE WA #27</i>	0.00	X		X	29,000.00
TOTAL 4312 · HIGHWAY ROADS AND MAIN.	94,327.68	104,800.00		123,270.00	
4315 · SAFETY & SANITATION					
4330 · EMERGENCY MANAGEMENT	3,500.00	5,250.00		3,800.00	
4414 · PEST CONTROL WA #20	250.00	X	250.00	X	250.00
TOTAL 4315 · SAFETY & SANITATION	3,750.00	5,250.00		3,800.00	
4316 · STREET LIGHTS-Eversource	766.01	900.00		900.00	
4324 · SOLID WASTE- Lisbon	30,660.00	35,158.00		37,135.00	
4415 · HEALTH AGENCIES					
ACHS WA#8	800.00	X	800.00	X	800.00
AMER. RED CROSS WA #9	0.00	X	0.00	X	200.00
BURCH HOUSE WA #6	0.00	X	0.00	X	207.50
BRIDGE HOUSE SHELTER WA #(2019)	250.00	X	500.00	X	0.00
CASA WA #18	0.00	X	0.00	X	500.00
CENTER FOR NEW BEGIN. WA #16	250.00	X	250.00	X	250.00
GOOD SHEP. FOOD PANTRY WA #19	0.00	X	0.00	X	415.00
G. COUNTY SR CITIZENS WA #7	1,000.00	X	1,000.00	X	2,000.00
NC HOME HEALTH/HOSPICE WA #17	1,375.00	X	1,375.00	X	1,375.00
TRI-COUNTY CAP WA #11	700.00	X	700.00	X	700.00
TYLER BLAIN SHELTER WA #12	0.00	X	0.00	X	207.50
WHITE MTN MENTAL HLTH WA #5	482.00	X	482.00	X	482.00
TOTAL 4415 · HEALTH AGENCIES	4,857.00		5,107.00		7,137.00
4442 · WELFARE					
DUES/FEES	0.00	75.00		75.00	
FOOD	0.00	1,000.00		1,000.00	
HEATING/FUEL ASSISTANCE	0.00	1,500.00		1,500.00	
PRESCRIPTION ASSISTANCE	0.00	500.00		500.00	

Town of Landaff
EXPENSES
January through December 2019

	Jan-Dec19	2019Budget	2019 WA	2020Budget	2020 WA
RENTAL ASSISTANCE	0.00	3,000.00		3,000.00	
UTILITIES/OTHER (auto repair)	0.00	1,000.00		1,000.00	
TOTAL 4442 · WELFARE	0.00	7,075.00		7,075.00	
4500 · CULTURE AND RECREATION					
AMMONOOSUC RIVER LOC. ADV. WA #22	0.00	X	0.00	X	50.00
BOYS AND GIRLS CLUB WA #15	500.00	X	500.00	X	1,000.00
LISBON LIONS CLUB WA #14	1,000.00	X	1,000.00	X	1,000.00
LISBON PUBLIC LIBRARY WA #13	1,700.00	X	1,700.00	X	1,700.00
MAIN ST LISBON WA #21	400.00	X	400.00	X	400.00
NORTH COUNTRY COUNCIL WA #10	593.26	X	565.00	X	594.00
TOTAL 4500 · CULTURE AND RECREATION	4,193.26		4,165.00		4,744.00
PATRIOTIC CEMETERY FLAGS	0.00	150.00		150.00	
4600 · CONSERVATION¹¹					
DUES	225.00	0.00		0.00	
EDUCATION	195.00	0.00		0.00	
TOTAL 4600 CONSERVATION	420.00	350.00		450.00	
4790 · OTHER DEBT SERV. CHARGE					
4791 · EVERSOURCE SETTLEMENT	2,484.00	0.00		4,968.00	
TOTAL 4790 · OTHER DEBT SERV CHARGE	2,484.00	0.00		4,968.00	
4914 · TO LVFD TRUST FUND	100.00	0.00		0.00	
4915 · CAPITAL RESERVE FUNDS					
CULVERT REPAIR CAP. RES.. WA #26	5,000.00	X	5,000.00	X	30,000.00
FIRE DEPT CAP. RES. WA #30	10,000.00	X	10,000.00	X	10,000.00
HIGHWAY DEPT CAP. RES. WA #28	20,000.00	X	20,000.00	X	20,000.00
REVALUATION CAP. RES. WA #25	5,000.00	X	5,000.00	X	5,000.00
TRANSFER STATION CAP RES.. WA #24	6,000.00	X	6,000.00	X	6,000.00
TOTAL 4915 · CAPITAL RESERVE FUNDS	46,000.00		46,000.00		71,000.00
TOTAL ORDINARY EXPENSE^{12 13 14}	475,547.51	427,377.00		489,703.00	
TOTAL WARRANT ARTICLES			103,323.00		168,246.00
TOTAL EXPENSES		530,700.00		657,949.00	
		2019		*2020*	