

Budget and Advisory Committee (BAC)

Meeting Minutes

Date: August 6, 2026

Location: Town Offices, Lower Level

Attendees

- David Gleason, Chair
- Judy Bitterli
- Stewart Brock
- Tim Coffin
- Ari Levine

Mr. Gleason called the meeting to order at 7:01 PM.

The minutes of the July 30, 2026 meeting were approved by a vote of 4-0; Mr. Levine abstained.

Discussion Summary

1. Deliverables.

- **Select Board Presentation Recap.** Mr. Gleason and Ms. Bitterli presented the committee's planned approach to the 2027 budget cycle to the Select Board. The presentation was well received. The Select Board has requested that the committee provide a tiered approach to the budget, evaluating different service levels and their resulting budget impacts.
- **Budget Directive.** Mr. Gleason reviewed the budget process, which begins with a directive issued to department heads by Jamie Pike, the Town Administrator. The directive provides department heads with a baseline budget and asks them to prepare a draft budget for their department for 2027. The committee will work with department heads to identify critical versus non-critical expenditures in order to implement the requested tiered structure. Mr. Gleason will consult with Mr. Pike regarding timing for the budget directive.
- **Budget Presentation .** Ms. Bitterli will prepare the initial draft PowerPoint deck for Town Meeting.
- **Outreach & Engagement .** All residents/taxpayers are encouraged to attend committee meetings and to participate in the process of forming next year's budget. As part of its outreach, the committee will plan a public information session in the fall at which the budget process will be reviewed, and taxpayers will be encouraged to ask their questions of the committee and to provide their thoughts about the new budget. Taxpayers are welcome to provide that input throughout the process as well.

2. SharePoint. Mr. Gleason advised all committee members to obtain access to the committee's SharePoint file from Mr. Pike if they do not already have access. Mr. Gleason will circulate a file naming guide, but noted that all dates should be in the

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YYYY-MM-DD format and that all references to the committee should use “BAC” rather than the committee’s full name. File descriptors should be kept as brief as possible. SharePoint shall be the primary system used by the committee going forward.

3. Budget Focus Areas

- **Fracestown Independent School District (FISD).** Mr. Brock serves as the committee’s liaison to the FISD. The new FISD School Board and officers (moderator, treasurer, etc.) will be elected at a public meeting on August 8, 2026. The new School Board will be responsible for the preparation of its first budget for the fiscal year that begins on July 1, 2027. The committee will support the FISD School Board as it prepares its first budget. The committee will also consider the combined impacts of both the town budget and the FISD budget on overall tax rates for Fracestown residents/taxpayers.

Mr. Brock noted that FISD is currently negotiating with the Contoocook Valley School District (“ConVal”) to reach agreement on the purchase price for the Fracestown Elementary School (“FES”), as well as the division of trust funds held by ConVal, the enrollment costs for Fracestown junior and senior high school-age students, and the cost to purchase the contents of the FES building. Ms. Bitterli will review the mechanisms by which various state-controlled funds for public education are allocated to towns and school districts so that this can be tracked to ensure that these funds flow to Fracestown and FISD starting on July 1, 2027.

- **Inflationary Drivers .** While overall inflation (as measured by the Consumer Price Index or CPI) has been increasing, the Committee discussed how inflation in individual markets has impacted and will impact the budget including the price for diesel oil as well as construction costs and health insurance premiums, all of which are increasing faster than overall inflation. Mr. Gleason will analyze inflation rates by category and apply them to specific budget lines as we proceed. Mr. Coffin will review how various sources calculate inflation for governmental services. Mr. Gleason also noted that the line item in the FY 2026 budget for public assistance, which the town is mandated to provide under state law, is over budget. Thus far, actual expenditures have been greater than the \$15,000 appropriation for that line item, with potential further overruns by the end of the year. This reflects the impact of the national economy on a number of town residents.
- **Full-Time Salaries .** The FY 2026 (current) budget did not include the full impact of moving to more full-time positions, since some of those changes did not take effect until July 1, halfway through the current fiscal year. Next year’s budget will have to account for full-time salaries for the entirety of FY 2027. This should be partially offset by reducing the number of part-time hours.
- **Revenue & State Funding .** Ms. Bitterli will provide an update on revenue expectations and state funding for FY 2027 at the next meeting.

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- **Budget vs. Actual Reporting.** Mr. Coffin requested that the committee be provided with actual-versus-budget reporting for the current fiscal year. Standard reports containing that information will be maintained in the Town Administrator's directory on SharePoint. Mr. Gleason has been working with Mr. Pike to create pivot tables that will provide this information as Town Cloud does not have that functionality.
- 4. **Committee Alternate Positions.** There are two vacant alternate positions that need to be filled. The committee will make recommendations to the Select Board for its consideration.
- 5. **Meeting Attendance and Scheduling.** Members were asked to submit vacation schedules to Mr. Gleason for the remainder of the year so we can ensure that there is quorum for each meeting.
- 6. **New Business.** No new business was brought before the committee.
- 7. **Continuous Improvement.** Mr. Gleason asked the committee to reflect on how we can improve our processes, communication and output as we progress through the budget cycle.

Action Items

- Mr. Gleason to discuss timing for the budget directive with Mr. Pike.
- Mr. Coffin to research and share government inflation data.
- Mr. Gleason to circulate SharePoint file naming reference guide.
- Ms. Bitterli to provide revenue and state funding update at next meeting.
- All members to submit vacation schedules to Mr. Gleason.

Meeting Schedule

- The next BAC meeting will be on Thursday, August 20, 2026 at 7:00 PM.
- Throughout the 2027 budget cycle, BAC will meet at 7:00 PM on the 1st and 3rd Thursday of each month in the Town Offices, lower level.
- All Frankestown taxpayers are encouraged to attend BAC meetings.

Adjournment

Ms. Bitterli moved to adjourn. Mr. Levine seconded. The meeting was adjourned at 8:04 PM.

Respectfully submitted,
Ari D. Levine, Secretary

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