

Budget Committee Meeting
Epping Town Hall
January 6, 2016

Call to Order:

The budget meeting was called to order at 7:02pm. The Pledge of Allegiance was recited by the members followed by a moment of silence for the troops.

Attendance:

Budget Committee Members: Adam Munguia-Chairman, Ben Blade, Steve Ozols, Jared Mallet, Moe Titcomb, Shannon Boelter-School Board Rep, Heather Clark, Mary Cloutier, Donald MacLaren, Jeff Leombruno, Tom Gauthier-Selectman, Lisa Fogg-Town Accountant, Gregg Dodge-Town Administrator and Cynthia Hounam.

School Committee Members: Valerie McKenny-Superintendent, Bonnie Sandstrom-Business Administrator.

Water & Sewer Members: Mike King-Vice Chairman, Dennis Koch-Administrator and Paul Langdon.

Adam stated we have a full agenda tonight so we will go through it quickly and entertain all comments, questions and deliberations.

Old Business:

Adam said the first item is to approve the minutes of December 16, 2015. Motioned by Mary and seconded by Heather. Motion carries, 2 abstains.

Adam said the next item is to address the open positions on the budget committee. There are 4 positions open for the budget committee to be voted on March 8. If interested you can submit your interest from January 20-29, 2016 to the Town Administrator. The deadline is 5pm on the 29th. Mary commented that her term is ending and she will not be running again but thanks everyone and encourages others to apply. Adam said that he appreciates all her work.

New Business:

Adam said that we will now move onto the petition warrant articles:

Article #14-By Petition: Child and Family Services: Heather read the article (attached). Adam asked for any questions or comments. Adam said the committee will be voting next week at the public hearing.

Article #15-By Petition: Rockingham Community Action: Heather read the article (attached). Adam has opened up the floor for any questions or comments.

Article #16-By Petition: Rockingham Nutrition & Meals on Wheels program: Heather read the article (attached). Adam asked if there were only 3 Selectman present for the vote. Tom Gauthier stated yes. Adam asked for any other questions.

Article #17-By Petition: By Petition: Richie McFarland Children's Center: Heather read the article (attached). Adam asked for any questions or comments.

Adam said that had concluded the petition articles and we will move onto the warrant articles. Adam asked the members of the Water & Sewer to come forward, introduce themselves and present their budget.

Mike King-Commission and Vice Chair and Dennis Koch-Administrator were both introduced. Adam stated that the committee members have had the budget to review prior and would like to avoid line by line repetition as a lot of the lines are zero, rather go page by page.

Page 27 – Water Administration: Adam asked if there are any questions. Adam stated the overall increase was zero. Heather asked if there were any highlight that they would like to give the budget committee. Dennis said no, there really has not been much change. Adam asked for any further questions.

Page 28 – Water Operations: Adam asked if there are any questions. Adam reiterated that the dark areas they have no control over. Adam said there has been an overall 1.61% decrease. Dennis said that reflects the land bond purchase for the new land that they purchased at the Epping Crossing new well site. The land bond goes down each year that is why see the \$6665.00 bond decreased. There is a 3% salary increase for the water & sewer operators. Adam asked if the land bond was for purchasing the land. Dennis said it was for the land behind Wal-Mart, 75 acres of land and 4 existing wells on the property. They went through a long process of permitted for two wells with the State of NH, where the permit was received this past Monday for all the volume asked for of 626,400 gallons a day. First 3 years we can only withdraw ½ that amount (313,200). Right now the whole town systems draws 150,000 per day so with these two wells they will meet the needs of the town for years to come. Ben asked if he could repeat the capacity of these well, Dennis said one was 210 gallons per minute and the other was 225 gallons per minute. Dennis said they permitted for the two highest yielding wells and there is still another high yielding well they didn't permit for. Mary asked if there was potential additional capacity. Dennis said yes there is. Heather asked what the planned date was for everything to be on line, Dennis said they do not have a date. We do have the permits so we now have to do all the work in order to get them up and running, which are the lines, electrician, tie in the sewer, water treatment, etc. Heather asked if it was going to be done in the winter or spring. Dennis said it is already been started. Ben asked if the current permits approve the export of water to other towns. Dennis said it does not address that, not sure how the state would regulate that. They get regional water solutions, not uncommon for town to be connected. Adam asked for any other questions.

Page 29 – Water Capital: Adam asked if there are any questions. Heather asked on the 4th line the Epping Crossing wells way are your proposing 600,000 if you only spent 300,00 last year? Dennis said with all the work that has been done, the \$600,000 would be enough to finish the project this year. It is basically a shot in the dark as far as moving money. This coming out of the reserves and going into the budget. Dennis said they have almost \$1 million in the reserves. Heather asked what happens if they did not move enough over, can they move it over half way

through the year. Dennis said yes they can. Heather also noticed they had \$25,000 for meter replacement, she asked if they are replacing all the meters or a certain amount each year. Dennis said it was 50, in the conservation plan they need to replace a certain percentage. This is the first year of this plan, will be replacing all the older ones this year which is these 50. Adam asked for any other questions.

Page 30 – Sewer Administration: Adam asked for any questions. Dennis said this is similar to the water administration, no change. Adam asked for any other questions.

Page 31 – Sewer Operations: Adam said there is a .72% increase. Don asked if they were going to do anything to secure the well heads. Dennis said that there are locked fences. Don asked if there were going to be anything other than fences for the new wells. Paul said there is a gate. Jeff stated that a couple of the expenses items were below proposed budget, electricity and machinery & equipment. Dennis said the electrical bill used to be higher but he the 3rd party billing program is how they were able to reduce the electricity but it still fluctuates. As far as the Machinery & Equipment it is just there in case something breaks down, everything works on redundancy, we have two everything and it runs 24hrs hours a day. If something breaks or have to replace it is there. If something worse happens, we can move money from reserves. Adam asked for any other questions.

Page 32 – Sewer Capital: Adam asked if there are any questions.

Page 33 – Water & Sewer Fund: Adam asked for any questions of the Water fund side of the budget. Heather asked if there was any revenue from any new water connections. Dennis said it is hard to tell from year to year so we cannot budget for that. Dennis said a rule of thumb it goes under non-operating because they can't count on it. Jeff asked if you had anything for 2015. Dennis said there was \$28,925.00 last year. Adam asked about the \$15,000 State Grant, Dennis said last year we did an Asset Management Program for \$30,000 and the grant funded 50% which is why the line is \$15,000. Heather asked what the reserve was. Dennis said there is \$1 million, maybe a little more. Adam asked if there any question on the Sewer fund. Tom asked if the hauling fees for outside septic users are under septic treatment fees. Dennis said yes. Heather asked if the bond payment for the land that was purchased is 1/2 paid and 1/2 paid by the water users. Dennis said the bond is paid 1/2 by the tax payers and the other 1/2 is from the users of the water/sewer systems themselves. Also they give 50% of the water connection fees to the general fund in order to offset the bond payment. Heather asked what the bond payment was for last year. Dennis said it was \$109,000 each, \$218,000 total. Moe asked how much was the original bond. Dennis said \$2.3 million to purchase the land over 20 years. Heather asked to expect in this upcoming year to have the wells online, once that happens that the demand for water will increase in connections to offset the tax payers more. Yes the wells be online and it is hard to predict how many connections will be made. Mike had two comments, the DES & EPA will here Friday at 10am and also he encourages residence to join the budget committee. Don asked Adam if they he did the voting. Adam said No we will be voting at the public. Adam thanked Mike & Dennis for coming and asked for any other questions.

Heather asked if we could do the warrant articles for the school first. Adam asked them to come up and Heather will read the articles in the meantime. Shannon said the articles presented to the board tonight are not how they will be presented to the town only in the sense that on the top where it says to see if the school district will vote to approve the cost, when it is refreshed it will

say in accordance to the past. Don asked if we have these by the public session. Shannon said yes.

School Warrant Articles

Article 1: Collective Bargaining Agreements: Heather read the article (attached). Adam asked for any questions. Shannon asked Valerie to give a quick overview of the changes from this from last year. Valerie was not hear for past agreement but worked hard for the new 3 year contract. The two biggest issues are always health insurance and salaries. They did reduce the school year by 2 professional days to keep cost down. Bonnie said there was a lot of discussion on the Cadillac tax which was postponed to 2020 so this contract will be over by then. Adam asked who the school members where that negotiated. Shannon said Brian and Jamie. Shannon said there are incentives that encourage employees that have insurance offered to them outside the school to take it in order to reduce the health insurance cost. Moe asked who the health care provider was. Bonnie said it was Anthem BC/BS. Tom asked what the average salary increase was. Bonnie said between 2.5-3%. Heather asked if there are many staff that are will not be getting a raises or max out and not affected by this contract. Bonnie said that if they were on the max step they get a certain amount of dollars over two years, they do not get a step. Adam asked for any further questions.

Article 2: Appropriate to CRF or ETF From Fund Balance: Heather read the article (attached). Adam asked for any questions. Moe asked if it was for repairs. Valerie said that is not just for repairs but for plans in the future. Tom asked what the fund balance was. Bonnie said she thinks it is \$200,000 but she is not sure she can get that. Heather asked if they could have that number for the public hearing. Adam asked for any other questions.

Article 3: Operating Budget-School District-SB2. Heather read the article (attached). Adam asked for any questions. Adam said we basically already went line by line on this budget and basically if you vote no on this article you are giving the school more than what they are asking for. Adam said that concludes the school budget and if there are any other questions. Don asked if they have looking into leasing or build storage unit, he wants to look at that and come back next year regarding building something. Shannon did misspeak prior and this is the budget, this will be presented to the public. Adam said if there are no further questions we will move onto the town warrant articles.

Town Warrant Articles:

Article 6: Library Addition. Heather read the article (attached). Adam asked for any questions. Moe asked how this year amount compares to last year. Adam said it was the exact same amount. Steve asked if there was a public hearing on this on Monday. Tom said yes there was and Adam said there will be another public hearing next week. Mary asked if you think because of the type of communication these days if the town is receptive to building a new addition with paper book and if it is not a prime concern in a community the way it used to be. Heather does not believe that there has been a decline in the use of the library. They are also looking to put community meeting space. Adam asked for any other questions.

Article 7: 2016 Operating Budget. Heather read article (attached). Adam asked for any questions. Jared has a couple concerns regarding the dump, if there is a cost need to replace a compactor

and a front loader would it make sense to increase the cost of a dump sticker from \$5 to \$20 to cover the cost instead of a bulk tax hit. Adam likes that idea. Tom said that they have never address the issue of raising the cost of the sticker but that is a great idea. Jared asked if the board of selectman can review it. Tom said they have addressed the front loader issue, the highway department came in with the suggestion of instead of putting \$140,000 into highway road reconstruction that they purchase a new loader this year instead. Jared said that his other concern was with the police department for the extra officer and taser. Heather said that the chief was exploring options for grants for the tasers but has them put into the budget in order to get them. Jared said that was a question that wasn't clear. Don asked if Adam could have that answer for the next meeting. Adam said he will. Tom said that they will definitely address the issue of the dump sticker at the next meeting. Adam said his concern is if the public sees the proposed vs. the default budget and they vote it down you are going to be hurting to come up with another \$300,000 or so. He would like to see a tighter budget. Jeff said the warrant article we are reading was recommended 3/2 because of the police budget specifically. He stated he wouldn't want to go the town asking for more money for the town with a budget that was not recommended by the selectman. Don asked to have the chief to come to the public hearing to explain his position. Tom suggested having any department heads come to the public hearing. Gregg said that they will all be there. Don asked if the salary increases this year were also granted last year. Tom said yes. Don also asked about the fire dept. They came to us last year with a large increase to change it to a part time dept and now they are coming to us this year for more money for pay when they are on duty. Adam said he would have to have the chief explain that. Don stated he would like to see the budget cut down. Gregg said that you can cut the budget, the committee needs to suggest the changes and we go back have them revise the numbers. Don would like to make a motion for the selectman to adjust the budget to increase it 3.3%, which is \$162,388.00. The motion is seconded by Heather. Shannon mentioned that even though Tom agrees with reducing the budget, he cannot speak for the other selectman he would not support cutting the budget unless it unanimous support from the budget committee and the selectman. Heather said that we must come forward with a tighter budget as we are the voice of the people. Tom said that if the budget committee votes to tell us to reduce the budget it would be the first time since he's been a selectman and it is long overdue. Adam said that we have a motion the floor as well as a second and would like to vote, 10-0 and the vote is unanimous. Adam thanked everyone. Adam asked for any other questions.

Article 8: Town Hall Improvement Expendable Trust Fund: Heather read the article (attached). Adam asked for any questions. Jeff asked what happens if there is no surplus. Lisa stated there is no surplus. Adam said if there is no surplus it is not funded. Adam asked for any other questions.

Article 9: Highway Equipment Capital Reserve Fund. Heather read the article (attached). Adam asked for any questions.

Article 10: Town's Birthday Celebration. Heather read the article (attached). Adam asked for any questions.

Article 11: Outdoor Recreation Facilities Expendable Trust Fund. Heather read the article (attached). Adam asked for any questions. Adam asked Tom that this is establishing a new fund could you tell us what they are for. Tom said it was to take care of the parks, recreation, etc. Tom said they are trying to do it this way rather than take it out of the recreation budget. Heather

asked if this will be added to every year. Tom said yes. Jeff asked why it is specifically outdoor recreation not indoor. Jeff asked if they get an indoor facility does that exclude us from anything in that facility. Lisa said we can change the wording to include indoor. Jeff would like to make a motion to make a recommendation to remove the word outdoor, seconded by Jared. Motion carries. Adam asked for any other questions.

Article 12: Revaluation Capital Reserve Fund. Heather read the article (attached). Adam asked for any questions. Heather said we have done this for 2 years. Don asked if we have had any carry over from the last re-evaluation. Tom said there was a little less than \$10,000. Adam asked for any other questions.

Article 13: Conservation - Land Use Change Tax. Heather read the article (attached). Adam asked for any questions. Heather asked how much currently goes into conservation commission. Gregg said none, it was rescinded. Heather asked if we are just starting it again. Tom said a good example would be the purchase of the easement if this article went into effect, half would have been paid for. Jeff asked why it was rescinded. Tom said that there was a warrant article to eliminate it over 5 years ago. Heather asked where the money currently goes. Tom said into the general fund. Adam asked for any questions.

Article 18: Epping Youth Athletic Association. Heather read the article (attached). Adam asked for any questions.

Adam asked if there are any questions about anything covered tonight. This is the last article and business to cover tonight. Don asked Gregg for the petition warrant article deadline. Gregg said on the 4:00 on Tuesday, January 12. The board will meet that night if needed to be ready for the public hearing.

The next meeting will be Wednesday, January 13 at 6:00pm here at the Town Hall. Steve asked if it will spill over into Thursday. Heather said that if we go beyond 10:00 it will go to the Thursday. Gregg asked that if the department heads come to public hearing with compelling evidence not to cut the budget can the committee reverse your decision from tonight. Adam said yes.

Adam thanks everyone asked for any other questions.

Heather motions to adjourn, seconded by Steve. Motion carried.

Meeting adjourned at 8:47pm.

Respectfully submitted by:

Cynthia L. Hounam

Article 6: LIBRARY ADDITION

To see if the town will vote to raise and appropriate the sum of Six Hundred Thousand Dollars (\$600,000.00) for the purpose of construction and original equipping of a 3,500 square foot addition to the existing library building at 151 Main Street and to authorize the issuance of not more than six hundred thousand dollars (\$600,000.00) of bonds or notes for up to a fifteen (15) year term in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to negotiate such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof; and further, to authorize the Selectmen to take any other action or to pass any other vote relative thereto. There will be no tax impact in 2016.

[Recommended by the Board of Selectmen 3-1]

[Recommended by the Municipal Budget Committee]

3/5 ballot vote required

Article 7: 2016 OPERATING BUDGET

To see if the Town will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Seven Million, Five Hundred Ninety Eight Thousand, Four Hundred Twenty Four Dollars (\$7,598,424.00). Should this article be defeated, the default budget shall be Seven Million, Two Hundred Seventy Three Thousand, Six Hundred Forty Eight Dollars (\$7,273,648.00), which is the same as last year, with certain adjustments required by previous action of the town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

[Recommended by the Board of Selectmen 3-2]

[Recommended by the Municipal Budget Committee]

Majority Vote Required

Article 8: TOWN HALL IMPROVEMENT EXPENDABLE TRUST FUND

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to be placed in the previously established Town Hall Improvement Expendable Trust Fund. This sum will come from fund balance (surplus) and no amount will be raised through taxation.

[Recommended by the Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee]

Majority Vote Required

Article 9: HIGHWAY EQUIPMENT CAPITAL RESERVE FUND

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to be placed in the previously established Highway Equipment Capital Reserve Fund. This sum will come from fund balance (surplus) and no amount will be raised through taxation.

[Recommended by the Board of Selectmen 4-0]
[Recommended by the Municipal Budget Committee]
Majority Vote Required

Article 10: TOWN'S BIRTHDAY CELEBRATION

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) for the purpose of planning and funding the Town's 275th year long birthday celebration in the year 2016. This sum will come from fund balance (surplus) and no amount will be raised through taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the end of our birthday year, December 31, 2016.

[Recommended by the Board of Selectmen 4-0]
[Recommended by the Municipal Budget Committee]
Majority Vote Required

Article 11: OUTDOOR RECREATION FACILITIES EXPENDABLE TRUST FUND

To see if the Town will vote to establish an Outdoor Recreation Facilities Expendable Trust Fund per RSA 31:19a for the purpose of covering major repairs and future development of outdoor recreational facilities and raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) to be placed in the fund and further to appoint the selectmen as agents to expend from the fund. This sum will come from fund balance (surplus) and no amount will be raised through taxation.

[Recommended by Board of Selectmen 4-0]
[Recommended by the Municipal Budget Committee]
Majority Vote Required

Article 12: REVALUATION CAPITAL RESERVE FUND

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) to be placed in the previously established Revaluation Capital Reserve Fund. The next revaluation will take place in 2020. This sum will come from fund balance (surplus) and no amount will be raised through taxation.

[Recommended by the Board of Selectmen 4-0]
[Recommended by the Municipal Budget Committee]
Majority Vote Required

Article 13: CONSERVATION – LAND USE CHANGE TAX

To see if the Town will vote to authorize Ten Percent (10%) of the Land Use Change Tax collected pursuant to RSA 79-A:25 to be deposited into the existing Conservation Commission LUCT Escrow Account, up to a total of Fifty Thousand (\$50,000.00) per year in accordance with RSA 36-A:5, III, as authorized by RSA 79-A:25, II. If adopted this article shall take effect April 1, 2016, and shall remain in effect until altered or rescinded by a future vote of the town meeting.

[Recommended by the Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee]

Majority Vote Required

Article 14: BY PETITION: CHILD AND FAMILY SERVICES

To see if the Town will vote to raise and appropriate the sum of Four Thousand Five Hundred Dollars (\$4,500.00) for the purpose of supporting services provided to residents to access counseling and family support services, without regard to income from Child and Family Services. Child and Family Services provides accessible and affordable programs to children, youth, and their families leading to stronger family connections, improved school performance, and better citizenships. From June 1, 2014 – June 30, 2015, One Hundred One (101) Epping residents received 595 hours of free and reduced services valued at over \$40,000 from Child and Family Services. These services protected children from abuse and neglect, strengthened families, prevented out of home placements, supported family reunification services, insured healthy birth outcomes and remediated early developmental delays in children 0-3.

[Recommended by Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee]

Majority Vote Required

Article 15: BY PETITION: ROCKINGHAM COMMUNITY ACTION

To see if the Town will vote to raise and appropriate the sum of Eleven Thousand, Three Hundred Dollars (\$11,300.00) for the purpose of funding Rockingham Community Action for its work in providing fuel, utility, food, homeless and housing assistance, budgeting education and support to Epping residents in crises to move them toward self-sufficiency.

[Recommended by Board of Selectmen 4-0]

[Recommended by the Municipal Budget Committee]

Majority Vote Required

Article 16: BY PETITION: ROCKINGHAM NUTRITION & MEALS ON WHEELS PROGRAM

To see if the Town will vote to raise and appropriate the sum of Four Thousand Four Hundred Sixty Four Dollars (\$4,464.00) to enable Rockingham Nutrition & Meals on Wheels Program to continue to provide the meal service to elder, homebound and disabled Epping residents.

[Recommended by Board of Selectmen 3-0]

[Recommended by the Municipal Budget Committee]

Majority Vote Required

Article 17: BY PETITION: RICHIE MCFARLAND CHILDREN'S CENTER

To see if the Town will vote to raise and appropriate the sum of Six Thousand, Six Hundred Dollars (\$6,600.00) for the Richie McFarland Children's Center's early intervention program that serves children from birth to three years of age and their families. This investment will support the cost of providing early childhood special education, pediatric therapies and family support services to Epping residents. RMCC bases the request on three hundred dollars (300.00) per child served which is less than 5% of the annual cost for the weekly home-based therapies. Although RMCC served twenty-four (24) children and their families this past year, we are requesting funding according to the average number of children served over the past five (5) years which is twenty two (22) children.

[Recommended by Board of Selectmen 3-0]

[Recommended by the Municipal Budget Committee]

Majority Vote Required

Article 18: EPPING YOUTH ATHLETIC ASSOCIATION

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) in support of the Epping Youth Athletic Association.

[Recommended by Board of Selectmen 3-0]

[Recommended by the Municipal Budget Committee]

Majority Vote Required



Summary of Warrant Articles with DRA Pre-Review Comments: Epping Local School

Per RSA 21-J:35 II, the department is responsible for computing and establishing the tax rate of each town, city, and unincorporated place. During our review, we determine whether appropriations have been made in a manner, which is consistent with applicable statutes. Per RSA 21-J:24, the department is also responsible for providing technical assistance in areas of municipal finance and taxation. However, compliance with applicable statutes are the responsibility of the municipality's governing body. Accordingly, we recommend passing the articles by the town's legal counsel as well.

Article 1: Collective Bargaining Agreements

To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Epping School District and the Epping Education Association which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2016-2017	187,657
2017-2018	188,826
2018-2019	182,295

and further to raise and appropriate 187,657 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Recommendations required. (Majority vote required)

No DRA Pre-Review Comments

Article 2: Appropriate to CRF or ETF From Fund Balance

To see if the school district will vote to raise and appropriate the sum of \$50,000 to be added to the Buildings and Grounds Capital Reserve Fund previously established. This sum to come from June 30 fund balance available for transfer on July 1. No amount to be raised from taxation. Recommendations Required. (Majority vote required)

No DRA Pre-Review Comments

Article 3: Operating Budget-School District-SB2

Shall the Epping School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$19,254,794? Should this article be defeated, the default budget shall be \$19,290,187, which is the same as last year, with certain adjustments required by previous action of the Epping School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

No DRA Pre-Review Comments

Per RSA 21-J:35 II, the department is responsible for computing and establishing the tax rate of each town, city and unincorporated place. During our review, we determine whether appropriations have been made in a manner, which is consistent with applicable statutes. Per RSA 21-J:24, the department is also responsible for providing technical assistance in areas of municipal finance and taxation. However, compliance with applicable statutes are the responsibility of the municipality's governing body. Accordingly, we recommend passing the articles by the town's legal counsel as well.