



TOWN OF DURHAM
Business Department

8 Newmarket Road, Durham, NH 03824
Tel: (603) 868-8043 • Fax: (603) 868-1858

Gail E. Jablonski, Business Manager
gjablonski@ci.durham.nh.us

To: Todd Selig, Town Administrator
From: Gail Jablonski, Business Manager
Date: May 15, 2023
Re: Reorganization and Additional Position for the Business Office

Your review of the below proposal for a reorganization of the Business Office and the addition of a full-time Staff Accountant effective January 1, 2024 is requested.

The Town of Durham Business Office is responsible for the planning, management and control of the Town's fiscal activities, as well as personnel and welfare administration. There are currently three positions within the department.

- Business Manager – Oversees the department and performs duties in conformance with the Town of Durham Administrative Code, Article III, 4-10. This position assists with the budget and CIP development, approves all purchases, approves payroll, monitors employee benefits, negotiates loans and borrowing of money, administers the insurance coverage for the town and employees, prepares quarterly reports for the Town Council, coordinates the annual audit, develops policies, oversees the Town's welfare services.
- Financial Analyst – Handles all the accounting functions to include full general ledger maintenance, account reconciliation, quarterly payroll reports, works with the Trustees of the Trust Funds, works on grant applications and awards and works with the auditors.
- Administrative Assistant – Handles all the accounts payable, accounts receivable, human resources, payroll, benefit administration and welfare intake.

I am requesting a reorganization and inclusion of an additional position as follows:

- Business Manager – Oversees the department and performs duties in conformance with the Town of Durham Administrative Code, Article III, 4-10. This position assists with the budget and CIP development, approves all purchases, approves payroll, monitors employee benefits, negotiates loans and borrowing of money, administers the insurance coverage for the town and employees, prepares quarterly reports for the Town Council, coordinates the annual audit, develops policies, oversees the Town's welfare services.
- Financial Analyst – Handles all the accounting functions to include full general ledger maintenance, account reconciliation, quarterly payroll reports, works with the Trustees of the Trust Funds, works on grant applications, and awards and works with the auditors.
- Staff Accountant – Handles accounts payable, accounts receivable, deposits, journal entries, assists Financial Analyst with reconciliations, welfare intake.
- Benefits/Payroll Specialist – Handles all human resources, payroll and benefit functions.



This request is based on two important factors:

- Increased workload of the department
- Succession Planning

In looking to the future I have realized we need to do some succession planning. The three employees in the Business Department have a combined municipal work experience of over 75 years and are all within 5-7 years of retirement. There is no one in reserve who has the knowledge to step into any of the roles. We all know that the current employment situation is unstable and there are many communities with open positions that they cannot fill. I am requesting this additional position to bring the department back up to the standards our Town expects, as well as prepare someone to keep the department running smoothly during the transition period that will be coming up.

As the Town of Durham and our individual departments have grown, so has the workload in the Business Office.

- The department has taken on the responsibility of handling the payroll/benefits and accounts payable functions for the Library and Churchill Rink.
- Many vendors are now requesting to receive their payments via ACH which adds additional steps to our accounts payable processing.
- We have added "Positive Pay" offered by Citizens Bank. This requires us to upload a file whenever checks are issued which includes all check information and they then verify the paid checks based on account and check number, dollar amount and payee information. Any suspect items are brought to our attention where we have the option to make a pay or return decision.
- We have received numerous grants and the reporting and filing standards for these grants has increased significantly.*
- In the last ten years we have added ten additional full-time employees, adding to the human resources, benefit and payroll functions.
- The Government Accounting Standards Board (GASB) is continually putting out new regulations which require additional work. These are mandated and need to be followed in order to maintain a clean audit.
- Our 457 filings have been converted to online filing which takes additional time.
- Implementation of accepting credit cards for payment in various departments has resulted in additional reconciliations. We have added individual bank accounts for credit card fees and revenues (Recreation, Churchill Rink, Police Meters, Town Clerk/Tax Collector). These individual accounts need to be reconciled and charges matched up to deposits and the funds then transferred into the general fund account.

*The Town currently has nine open grant projects totaling close to \$4 million dollars. These projects fall under different agencies and each agency has its own set of rules and regulations that must be followed relating to bidding requirements, document retainage and payment requisitions. In addition, we have 11 proposed grant applications that total over \$21 million

dollars. If we were to receive even a small percentage of these funds the workload for the Financial Analyst who handles the grant paperwork will increase substantially.

In addition, new items coming forward that will require additional employee time include:

- Upgrading our credit cards to a commercial card program which allows us to pay certain vendors by credit card and in return earn a rebate based on our purchases. This has the ability to earn us up to \$14,000 or more a year depending on the total cost of transactions, however, it also will require us to do additional data entry and reconciliation.
- Implementation of a new software package. Our current vendor has indicated that they will no longer be adding any new features to the existing package and are not taking on any more new clients. Although we are happy with the software, we do not want to get caught in a situation where we are the last client standing and they decide to shut down. Bringing on a new software package involves many staff hours verifying information as it is transferred between the systems and everything is brought on line.

Some items which have been neglected while we attempt to keep up with the daily workload include:

- Stale check reconciliation
- Aging Accounts Receivable
- Updating of Administrative Regulations and Financial Policies
- Meetings of the Joint Loss Management Committee (Safety Committee)
- Updating Certificates of Insurance for contractors doing business with the Town
- Updating W-9's for vendors

One other area I would like to mention is the welfare function. Currently the Administrative Assistant handles the intake of information, and the Business Manager administers the program. In the absence of the Business Manager there is no one available with the knowledge to verify if an application should be accepted or denied. I would like to move the welfare intake to the new Staff Accountant position and in addition, train the individual on the acceptance/denial procedure and allow them to be able to make decisions in the Business Manager's absence.

I am in the process of updating the job descriptions for the positions listed above. I look forward to speaking with you more regarding this reorganization and new position request.

2024 TOWN ADMINISTRATOR PROPOSED

Town of Durham

	1	2	3	4	5	6	7	8	9	
	2020	2021	2022	2023	2023	2024	2024	2023 vs 2024	2023 vs 2024	
	ACTUAL	ACTUAL	ACTUAL	APPROVED BUDGET	Expended	Dept Head Proposed	Town Admin Proposed	% Difference	\$ Difference	
	As of Year End	As of Year End	As of Year End		As of September					
Financial Administration										
Accounting										
01-4150-301-01-010	F-T Wages - Accounting	249,640.90	258,361.30	269,324.04	274,700.00	218,983.51	341,100.00	341,100.00	24%	66,400.00
	<i>Narrative for Column # 6</i>									
	This line includes wages for the Business Manager, Financial Analyst and Benefits/Payroll Specialist as well as a new position of Staff Accountant starting July 1, 2024.									
	<i>Narrative for Column # 7</i>									
	Total increased cost for new position for six months is \$34,000 plus benefit costs of an estimated \$16,000.									
01-4150-301-01-020	P-T Wages - Accounting	0.00	0.00	1,830.01		7,087.50	12,480.00	12,480.00	100%	12,480.00
	<i>Narrative for Column # 6</i>									
	This line will cover an individual to work 16 hours a week to perform the accounts payable function until July 1, 2024.									
01-4150-301-01-030	O-T Wages - Accounting	1,241.79	1,326.82	1,489.16	1,500.00	1,181.90	1,500.00	1,500.00		0.00
01-4150-301-01-090	Ins Buy-out (wages) - Accounting	4,123.47	4,205.63	4,376.71	4,900.00	3,593.33	5,000.00	5,000.00	2%	100.00
01-4150-301-01-910	Wage Accrual - Accounting	1,900.66	1,644.63	144.07		-10,352.67	0.00	0.00		0.00
01-4150-301-02-310	Soc Sec - Accounting	15,928.23	16,463.44	17,184.24	17,400.00	13,670.62	22,300.00	22,300.00	28%	4,900.00
01-4150-301-02-320	Medicare - Accounting	3,725.15	3,850.29	4,018.84	4,100.00	3,197.18	5,200.00	5,200.00	27%	1,100.00
01-4150-301-02-330	Retirement - Accounting	28,235.96	33,224.72	38,095.41	38,100.00	29,112.55	44,000.00	44,000.00	15%	5,900.00
01-4150-301-03-610	Health & Dental - Accounting	33,085.86	33,796.56	34,865.76	35,700.00	30,120.06	52,600.00	52,600.00	47%	16,900.00
01-4150-301-03-630	Life - Accounting	369.00	342.00	342.00	300.00	285.00	400.00	400.00	33%	100.00
01-4150-301-03-640	STD - Accounting	1,449.12	1,458.66	1,510.74	1,600.00	1,281.69	1,900.00	1,900.00	19%	300.00
01-4150-301-04-010	S.U.T.A. - Accounting	0.00	60.00	40.00	100.00	30.00	200.00	200.00	100%	100.00
01-4150-301-04-020	Workers Comp - Accounting	400.00	344.00	300.00	400.00	374.00	700.00	700.00	75%	300.00
01-4150-301-08-000	Travel & Mileage Reimb - Accounting	0.00	196.00	128.12	250.00	851.98	400.00	400.00	60%	150.00
01-4150-301-18-000	Cell Phones - Accounting	817.45	-22.07	0.00		0.00	0.00	0.00		0.00
01-4150-301-25-000	Office & Computer Supplies - Accounting	858.16	586.34	756.96	750.00	927.88	1,000.00	1,000.00	33%	250.00
01-4150-301-28-000	Professional / Staff Dev - Accounting	35.00	440.00	195.00	500.00	490.00	1,000.00	1,000.00	100%	500.00
01-4150-301-29-000	Membership Dues - Accounting	50.00	75.00	110.00	150.00	155.00	200.00	200.00	33%	50.00
01-4150-301-36-000	Contracted services - Accounting	2,500.00	3,600.00	2,821.39	5,000.00	3,800.00	5,000.00	5,000.00		0.00
	<i>Narrative for Column # 6</i>									
	Per the Government Accounting Standards Board (GASB), every two years the Town of Durham is required to hire an actuary to perform an Accounting and Financial Reporting of the Post Employment Benefits other than Pensions to meet the requirements of GASB 75. On the off years an update on the previous year's report is required to be completed.									
01-4150-301-96-000	Capital - Accounting	0.00	0.00	0.00		0.00	5,000.00	5,000.00	100%	5,000.00
	<i>Narrative for Column # 6</i>									
	Office furniture replacement.									
Accounting Total		344,360.75	359,953.32	377,532.45	385,450.00	304,789.53	499,980.00	499,980.00	30%	114,530.00

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	ACTUAL	ACTUAL	ACTUAL	APPROVED	Expended	Dept Head	Town Admin	% Difference	\$ Difference	
				BUDGET		Proposed	Proposed			
	As of Year End	As of Year End	As of Year End		As of September					
Direct Assistance										
Direct Assistance										
01-4442-306-00-000	Welfare - Direct Assistance	27,203.80	42,739.83	68,836.05	30,000.00	69,680.13	40,000.00	40,000.00	33%	10,000.00
Direct Assistance Total		27,203.80	42,739.83	68,836.05	30,000.00	69,680.13	40,000.00	40,000.00	33%	10,000.00

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		1 2020 ACTUAL As of Year End	2 2021 ACTUAL As of Year End	3 2022 ACTUAL As of Year End	4 2023 APPROVED BUDGET	5 2023 Expended As of September	6 2024 Dept Head Proposed	7 2024 Town Admin Proposed	8 2023 vs 2024 % Difference	9 2023 vs 2024 \$ Difference
Revaluation of Property										
Assessing										
01-4152-302-01-010	F-T Wages - Assessing	117,084.18	122,528.83	125,101.34	122,600.00	97,240.60	132,800.00	132,800.00	8%	10,200.00
	<i>Narrative for Column # 6</i>									
	This line includes wages for the Assessor and 1/3 of the Administrative Assistant's wages (shared with the Building/Code and Planning Departments).									
01-4152-302-01-030	O-T Wages - Assessing	103.14	99.90	275.60	500.00	0.00	500.00	500.00		0.00
01-4152-302-01-090	Ins Buy-Out (Wages)- Assessing	0.00	0.00	181.26	600.00	517.73	600.00	600.00		0.00
01-4152-302-01-910	Wage Accrual - Assessing	1,114.81	527.57	-6,913.38		-9,417.94	0.00	0.00		0.00
01-4152-302-02-310	Soc Sec - Assessing	7,334.73	7,635.56	7,803.41	7,700.00	5,770.91	8,300.00	8,300.00	8%	600.00
01-4152-302-02-320	Medicare - Assessing	1,715.46	1,785.84	1,824.96	1,800.00	1,349.65	1,900.00	1,900.00	6%	100.00
01-4152-302-02-330	Retirement - Assessing	13,214.40	15,671.53	17,625.92	17,000.00	12,764.35	18,000.00	18,000.00	6%	1,000.00
01-4152-302-03-610	Health & Dental - Assessing	25,733.46	26,286.30	27,487.41	28,100.00	23,150.31	30,500.00	30,500.00	9%	2,400.00
01-4152-302-03-630	Life - Assessing	163.98	151.92	155.08	200.00	123.48	200.00	200.00		0.00
01-4152-302-03-640	STD - Assessing	670.97	677.88	701.32	700.00	549.05	700.00	700.00		0.00
01-4152-302-04-010	S.U.T.A. - Assessing	0.00	30.00	40.00	100.00	30.00	100.00	100.00		0.00
01-4152-302-04-020	Workers Comp - Assessing	3,500.00	3,061.00	3,400.00	3,500.00	3,275.00	3,700.00	3,700.00	6%	200.00
01-4152-302-08-000	Travel & Mileage Reimb - Assessing	0.00	0.00	0.00	1,900.00	0.00	2,850.00	1,900.00		0.00
	<i>Narrative for Column # 6</i>									
	Attendance at the Northeast Regional Conference, International Association of Assessing Officials Conference and the NH Municipal Association Conference.									
01-4152-302-18-000	Cell Phones - Assessing	625.35	590.86	581.06	750.00	369.38	1,800.00	1,800.00	140%	1,050.00
	<i>Narrative for Column # 6</i>									
	Includes the purchase of a cell phone for the new assessor.									
01-4152-302-25-000	Office & Computer Supplies - Assessing	1,602.73	376.38	1,124.50	700.00	468.34	400.00	400.00	-43%	-300.00
01-4152-302-26-000	Postage - Assessing	308.85	750.89	348.53	100.00	526.45	100.00	100.00		0.00
01-4152-302-28-000	Professional / Staff Dev - Assessing	400.00	875.00	515.00	1,500.00	270.00	2,500.00	1,500.00		0.00
01-4152-302-29-000	Membership Dues - Assessing	917.00	1,141.00	992.50	1,300.00	1,046.50	1,000.00	1,000.00	-23%	-300.00
	<i>Narrative for Column # 6</i>									
	NH Association of Assessing Officials annual membership fee and recertification maintenance fee, Northeastern Regional Association of Assessing Officials annual membership fee, International Association of Assessing Officials annual membership fee and Northern New England Real Estate Network (Multiple Listing Service) annual dues.									
01-4152-302-30-000	Books & Pubs - Assessing	1,088.59	1,099.23	1,730.51	1,100.00	1,060.15	1,100.00	1,100.00		0.00
	<i>Narrative for Column # 6</i>									
	Marshall & Swift Residential and Commercial Cost Manual.									
01-4152-302-35-000	Work study (non payroll wages) - Assessing	0.00	0.00	0.00	600.00	0.00	850.00	850.00	42%	250.00
01-4152-302-36-000	Contracted Services - Assessing	21,266.93	21,436.67	20,431.86	18,100.00	1,002.31	18,700.00	18,700.00	3%	600.00
	<i>Narrative for Column # 6</i>									
	\$17,200 Continue 5 year Utility Contract with George Sansoucy									
	\$ 1,500 Temporary to cover Administrative Assistant's vacation (shared with Building/Code and Planning)									

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Town of Durham

	1 2020 ACTUAL As of Year End	2 2021 ACTUAL As of Year End	3 2022 ACTUAL As of Year End	4 2023 APPROVED BUDGET As of September	5 2023 Expended	6 2024 Dept Head Proposed	7 2024 Town Admin Proposed	8 2023 vs 2024 % Difference	9 2023 vs 2024 \$ Difference
01-4152-302-39-000	13,949.09	46,626.50	15,025.00	1,000.00	0.00	12,500.00	12,500.00	1,150%	11,500.00
<i>Narrative for Column # 6</i> \$ 2,500 Commercial/Industrial Abatements/BTLA & Superior Court Appeals \$10,000 Eversource (PSNH) Appeals 2018 & 2019 (Sansoucy)									
01-4152-302-53-000	791.20	812.22	839.80	700.00	566.06	700.00	700.00		0.00
01-4152-302-54-000	322.29	233.00	34.02	300.00	1,244.69	500.00	500.00	67%	200.00
Assessing Total	211,907.16	252,398.08	219,305.70	210,850.00	141,907.02	240,300.00	238,350.00	13%	27,500.00