

Budget Advisory Committee
Town of Temple, NH
Meeting Minutes

10:00 AM, 9 December 2020, Remote Access via Zoom

1. Call to Order and Roll Call 10:00 AM
Gary Scholl, John Kieley, Gail Cromwell, Christine Robidoux, Tim Fiske, Bill Ezell
(Select Board)

Absent: Mike Darnell

2. Scholl read the State of Emergency Order Checklist allowing electronic meetings under the Right-to-Know law.
3. Member Reports and follow-up on action items

Moderator and Elections:

- Moderator did not provide info for 2021
- Miscellaneous to \$1, this is for town meeting and has not been used.
- Printing is for town report, put at 3000. We have not received an estimate yet from R. Lowry.

Voter Registration:

- Salary to \$800, \$9/hr.
- Printing and Advertising to \$200
- Supplies \$200. (Gail has info).

Three meetings plus training in 2021.

Election Administration

- Meals and Services down to \$200.
- Wages \$2000
- \$400 Printing
- \$200 for Supplies.

There is a charge for printing ballots under Vital Statistics line item. Scholl will research. Budget \$540.

Treasurer – Keep the same, except move Office items back down to \$50.

Data Processing & Software –Scholl will follow-up on estimate. This year's cost was for website migration, so this number may go down.

BAC – Seminars leave at \$300.

Tax Collector – Ezell reports that Tax Collector is requesting \$1369 for another fire proof file cabinet. She needs it this year. Scholl wonders if it should be stored in the same building and suggests the SB discuss a long term solution for record storage and come up with a proposal. In the past SB received an estimate for digital storage of \$20K. Scholl to send reminder email to Ezell.

BAC recommends tracking the purchase of the new file cabinet under TX Office Supplies even though it will appear over budget this year.

Auditor – Cromwell to follow-up on estimate yet for 2021.

Legal – Raise to \$20K. Other Legal Expenses to \$200.

Abatements can go down by at least \$11K. Lower to \$15K.

Personnel Administration - Kieley will follow-up with Board Assistant to get information on Health Insurance renewal notice. The deductible amount for 2020 is \$532 and that number seems low. Unemployment comp at \$400.

Planning Board budget numbers are in, with money budgeted for Tax Map Updates. Last update was done in 2017.

ZBA numbers (see *Gary's updates*). Update Recording wages for \$600.

Government Buildings & Land –

- Ezell will check on SB decision for garage door paintings/repairs to vinyl at Municipal Building Repairs and Maintenance.
- Fiske states that there is a leak in the boiler at the Town Hall that will need to be fixed ASAP. We will review this line again in 2021. Placeholder of \$2000.
- The meter on the town common is the charge we are seeing on the Ballfield electricity. Change description to Town Property Electricity and budget \$450.
- Holiday Lighting keep at \$2200.
- The Municipal Building office staff is requesting an air purifier. It could be deferred to next year. Kieley (EMD) can get 75% of it paid for through CARES funding, so we should not need to budget.

TEEC leave at \$500 for membership and website maintenance.

Police budget expected shortly. Ezell will share when it is received. If there is a surplus because of open positions, as expected, we will need that number, also. They are still short-staffed.

Ambulance number was received at \$48,678. Why is the 2020 budget showing a negative number? Scholl will follow-up.

A lot of building permits have been received, however Building Inspector has not billed yet. The SB is sending a year-end notice to all departments to submit all invoices. The BAC recommends the SB set a policy of quarterly billing for all departments.

EM Forest Fire requests signage and a budget of \$2400. Location of the sign TBD.

EM Forest Fires should be changed to Emergency Management to reflect all EM items. The \$23K appearing in the expenses for 2020 is covered by CARES Act funding from the state. Leave at \$1 for now. All CARES expenses should be tracked in this line for 2020.

Gasoline – No bill received yet from the store. Diesel can drop to \$15K. Where is gasoline charged for highway department? Scholl will check. Leave gasoline at \$1000.

No Recycling Center budget info yet. Wilton is planning to approve it on January 14th, however Wilton Town Administrator will try to get us a number before then.

No 2020 charges appearing for Dumpster rental for the Birchwood. Ezell will follow-up.

Highway expenditures numbers need updating. Fiske will follow-up and work with Perry.

- Asphalt and Paving showing charges of \$49K, this is incorrect, it should be under the warrant article.
- Sand and Gravel are both under, there may be outstanding bills.

Increase budget for Patriotic Purposes request from citizen. SB will discuss. Darnell requests American flags increase to \$225, and additional funds for painting the flag pole. Keep Memorial Day services at \$225.

Robidoux to follow-up on Welfare and Support Agency items outstanding: Red Cross, End 68 Hours, and Cornucopia.

Leave Welfare budget as is, based on spike in requests for assistance due to COVID.

4. CIP items expected for 2021 include:

Paving \$138K (gross \$248K), a new 550 truck at \$93K, \$38K backhoe, and \$7K for highway equipment trust fund. \$276K is the bottom line.

Land Use Committee is also recommending several warrant articles. Surveying and engineering of the Holt property at \$25K, SB survey for lot line adjustments \$7K for lots on Rte 45. Third warrant article for site preparation to pay highway department or put in trust fund for future highway building.

5. New Business

The State will offer guidance on town meeting and voting in March, per Kieley.

Cromwell would like us to look more closely at revenues. Cromwell would like to see that reported monthly, just like expenditures. Scholl will check the BAC charter and get official confirmation from the SB to do this.

6. Minutes from last meeting: Scholl motion to approve as amended, Cromwell second. Unanimous approval by roll call vote, with one abstention.

Kieley motion to adjourn Cromwell second. Unanimous approval by roll call vote at 11:34 AM.

Attachments:

2020_11_19_Email_FDGear_COVID_Clark
2020_TaxRateReport_Approved
2020_12_01_Email_EOMCash_Allen
2020_12_04_Email_Ambulance_Cromwell
2020_12_04_EmailAtt_Ambulance_Cromwell
2020_12_07_TaxReceipts

Action Items:

- *There is a charge for printing ballots under Vital Statistics line item. Scholl will research. Budget \$540.*
- *Data Processing & Software –Scholl will follow-up on estimate.*
- *Auditor – Cromwell to follow-up on estimate yet for 2021.*
- *Personnel Administration - Kieley will follow-up with Board Assistant to get information on Health Insurance renewal notice.*
- *Ezell will check on SB decision for garage door paintings/repairs to vinyl at Municipal Building Repairs and Maintenance.*
- *Highway expenditures numbers need updating. Fiske will follow-up and work with Perry.*
- *Robidoux will follow-up on Welfare and Support Agency items outstanding: Red Cross, End 68 Hours, and Cornucopia.*

From: Gary Scholl
Sent: Thursday, November 19, 2020 1:21 PM
To: 'George Clark'
Cc: Bill Ezell; Christine Robidoux; Gail Cromwell; John Kieley; Mike Darnell; Timothy Fiske
Subject: RE: FD Gear for Covid

Thank you George.

g

From: George Clark <tvfdc1@gmail.com>
Sent: Thursday, November 19, 2020 9:26 AM
To: Gary Scholl <gwscholl@gmail.com>
Subject: FD Gear for Covid

Morning Gary
My records show the following amounts for the Gear and extractor that we received from the FEMA Grants.

Gear= \$14,537.49
Extractor=\$5335.00

George Clark
Fire Chief
Temple Volunteer Fire Department
Po Box 80
Temple, NH 03084
[603-801-8607](tel:603-801-8607)
Tvfdc1@gmail.com



Virus-free. www.avg.com



2020
\$24.16

Tax Rate Breakdown Temple

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$857,280	\$163,177,452	\$5.25
County	\$164,069	\$163,177,452	\$1.01
Local Education	\$2,625,151	\$163,177,452	\$16.09
State Education	\$290,096	\$159,989,052	\$1.81
Total	\$3,936,596		\$24.16

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total	\$0		\$0.00

Tax Commitment Calculation	
Total Municipal Tax Effort	\$3,936,596
War Service Credits	(\$7,600)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$3,928,996

James P. Gerry
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

11/20/2020

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$1,493,430	
Net Revenues (Not Including Fund Balance)		(\$496,955)
Fund Balance Voted Surplus		\$0
Fund Balance to Reduce Taxes		(\$147,000)
War Service Credits	\$7,600	
Special Adjustment	\$0	
Actual Overlay Used	\$205	
Net Required Local Tax Effort	\$857,280	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$164,069	
Net Required County Tax Effort	\$164,069	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
Net Cooperative School Appropriations	\$3,313,748	
Net Education Grant		(\$398,501)
Locally Retained State Education Tax		(\$290,096)
Net Required Local Education Tax Effort	\$2,625,151	
State Education Tax	\$290,096	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$290,096	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$163,177,452	\$161,407,040
Total Assessment Valuation without Utilities	\$159,989,052	\$158,487,240
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$163,177,452	\$161,407,040

Village (MS-1V)

Description	Current Year
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Temple

Tax Commitment Verification

2020 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$3,928,996
1/2% Amount	\$19,645
Acceptable High	\$3,948,641
Acceptable Low	\$3,909,351

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2020 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:	Date:
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Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Temple	Total Tax Rate	Semi-Annual Tax Rate
Total 2020 Tax Rate	\$24.16	\$12.08

Associated Villages

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$4,572,746
Final Overlay	\$205

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.

[2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.

[3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2020 Fund Balance Retention Guidelines: Temple	
Description	Amount
Current Amount Retained (7.76%)	\$354,794
17% Retained <i>(Maximum Recommended)</i>	\$777,367
10% Retained	\$457,275
8% Retained	\$365,820
5% Retained <i>(Minimum Recommended)</i>	\$228,637

From: Peter Allen

Sent: Tuesday, December 1, 2020 12:43 PM

To: Christine Robidoux; Gary Scholl; John Kieley; Mike Darnell; Steve Concordia; Gail Cromwell; Selectboard NH; Timothy Fiske

Subject: town of temple net cash eom november 2020

Hello to all

as of EOM November 2020 **Net cash is \$497712.11**

interest rates negligible

cash flow from tax receipts already coming in will cover required expenses for county payments and conval

regards

Peter

treasurer

emailed Dec 2, 2020		EOM Nov 2020 Net Cash Assets	
To: BAC and BOS		<u>Treasurer Report</u>	
From: Peter W. Allen, Treasurer			
as of Nov 30, 2020			
Citizens Gen Fund - EOM Nov 2020	\$ 278,580.82	(includes interest below)	
Citizens Mthly earned interest	\$ 2.35		
Net in Quickbook treasurer - EOM	\$ 231,091.71	accrual basis net cash	
(Gen Fund minus Quickbook net)	\$ 47,489.11	EOM checks outstanding	
PDIP - EOM Nov 2020	\$ 266,620.40	(includes interest below)	
Pdip Mthly Earned interest	\$ 7.65		
Year-to-date PDIP Earned Interest	\$ 6,750.49		
Current Interest RATE	0.02%	as of Nov 30, 2020	
Total Town NET Cash Assets	\$ 497,712.11	as of Nov 30, 2020	

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Peter W. Allen

Treasurer, Town of Temple

603-325-5177 cell

603-878 -2536 office

From: Gail Cromwell
Sent: Friday, December 4, 2020 10:32 AM
To: Gary Scholl; John Kielely; Michael Darnell; Timothy Fiske; Bill Ezell; christine Robidoux
Cc: Gail P. Cromwell
Subject: Fwd: FY 2021 Ambulance Billing

Our current budget is \$56,200. So this will be a reduction. \$ 48,678.49

Begin forwarded message:

From: George Clark <tvfdc1@gmail.com>
Subject: Fwd: FY 2021 Ambulance Billing
Date: December 4, 2020 at 9:46:47 AM EST
To: Gail Cromwell <gpiersoncromwell@gmail.com>, Gary Scholl <gwscholl@gmail.com>

----- Forwarded message -----

From: Ed Walker <EWalker@peterboroughnh.gov>
Date: Tue, Nov 24, 2020 at 12:12 PM
Subject: FY 2021 Ambulance Billing
To: boardassistant@templenh.org <boardassistant@templenh.org>
CC: tvfdc1@gmail.com <tvfdc1@gmail.com>, Nicole MacStay <nmacstay@peterboroughnh.gov>

Good afternoon,

Attached is the billing letter for ambulance service for FY 2021.

Please review this information and feel free to contact either myself or Nicole MacStay with any questions. Due to the fact that we have not provide a full year of service to Temple, we annualized the call volume from our start date (April 1, 2020) to June 30, 2020.

Thank you,

Ed

Edmund M. Walker

Chief of Department

Peterborough Fire and Rescue

[16 Summer Street](#)

[Peterborough, NH 03458](#)

[\(603\) 784-5601](#) (direct)

[\(603\) 831-0014](#) (cell)

ewalker@peterboroughnh.gov

www.townofpeterborough.com

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George Clark Fire Chief Temple Volunteer Fire Department Po Box 80 423 RT 45 Temple,
NH 03084 [603-801-8607](tel:603-801-8607) TVFDC1@GMAIL.COM



TOWN OF
PETERBOROUGH
ADMINISTRATION

1 Grove Street
Peterborough, NH 03458
Office: (603) 924-8000 x.101
Fax: (603) 924-8001
Web: www.townofpeterborough.com

November 23, 2020

Town of Temple
423 Route 45
PO Box 191
Temple, NH 03084

RE: Peterborough Emergency Ambulance Service – 2021 Budget Appropriation Information

To whom it may concern,

Please find enclosed “Attachment A: Computation for the Cost of Service - Fiscal Year 2021” as referenced in the current Contract for Emergency Ambulance Services. As in the past, we wanted to take this opportunity to provide you with a brief walk-through of the formula:

- 1) **Shortfall Calculation** To calculate our shortfall, we are using the operating expenditures and anticipated fees budgeted for the 911 portion of the ambulance for Fiscal Year 2021. We allocate the cost of the ambulance service between the 911 and transfer programs roughly based on call volume, with some variation based on the needs of the two programs; 55% of all ambulance requests were generated by calls for 911 response and 45% by calls for interfacility transfer (previously the budget was split 60/40 between the two programs).

2)

Fiscal Year	911 Program	Transfer Program	Total Ambulance Service
FY 2021 (55/45 split)	\$1,017,574	\$832,561	\$1,850,135
FY 2020 (55/45 split)	\$1,019,398	\$981,166	\$2,000,564
FY 2019 (60/40 split)	\$989,707	\$679,162	\$1,668,869

This budget was passed at our Town Meeting in May and is available in our annual report and on our website.

- 3) **Capital Improvements Plan** We have moved all of 911's capital expenses out of the shortfall calculation; they are now accounted for in the Capital Improvements Plan (CIP). Here you can see the 6-year total of our CIP, and 2021's share of that plan.
- 4) **Blended Formula** The blended formula is based 50% on the populations of each community as projected by the Office of Energy and Planning, and 50% based on actual 911 calls to each town in our FY2021 as recorded in the state's TEMSIS system.
- 5) **Computation for Cost of Service** Drawing from the information discussed above, the cost of the Ambulance Service is arrived at as follows:
- The **Blended Computation** shows what share of the total cost of service the community is responsible for.

- b. The **Dollar Shortfall** shows the share of the shortfall the community is responsible, allocated based on the blended computation.
- c. **911 Share of Capital plan:** since the 911 service accounts for 55% of the calls, it will be responsible for funding 55% of the FY2021 CIP; this is allocated based on the Blended Computation
- d. **Administrative Fee:** Administering the Ambulance Service also requires a significant amount of staff time outside of the Fire Rescue Department; we calculate this based on 10% of the budgeted expenditures, allocated to each community based on the blended formula.
- e. **Assumption of Risk Fee:** Though it is impossible to truly account for all the risk that the Town of Peterborough is assuming on behalf of our communities, this fee is intended to compensate the Town for taking on that responsibility for things such as:
 - i. Liability for personnel action
 - ii. HIPAA Liability
 - iii. The overall responsibility for ensuring the service we provide meets all legal requirements and best practices

You will receive your community's invoice in May of 2021. If you have any questions regarding the Ambulance Service or the calculation, please do not hesitate to contact us. We would be glad to answer any questions you may have.

Sincerely,



Edmund M. Walker
Chief of Department
Peterborough Fire and Rescue

Attachment A
Computation for Cost of Service - Fiscal Year 2021

Shortfall Calculation - FY 2021

Budgeted Expenditures	\$ 1,017,573.60
Anticipated Fees	\$ 508,150.00
Shortfall	<u>\$ 509,423.60</u>

Capital Improvements Plan

6-Year CIP	\$ 610,932.00
2021 CIP	\$ 101,822.00

Blended Formula

Town	Population*	Percentage of Population	911 Calls 2020**	FY	Percentage of Calls	Blended Computation
Peterborough	6,716	50.41%	804		67.45%	58.93%
Dublin	1,593	11.96%	130		10.91%	11.43%
Hancock	1,665	12.50%	105		8.81%	10.65%
Temple	1,404	10.54%	36		3.02%	6.78%
Francestown	1,585	11.90%	86		7.21%	9.56%
Sharon	360	2.70%	31		2.60%	2.65%
Totals	13,323	100.00%	1,192		100.00%	100.00%

Computation for Cost of Service

Town	Blended Computation	Dollar Shortfall	911 Share of Capital Plan 55%	Admin. Fee 10%	Assumption of Risk 5%	Total Due
Peterborough	58.93%	\$ 300,200.10	\$ 33,001.68			\$ 333,201.78
Dublin	11.43%	\$ 58,234.27	\$ 6,401.83	\$ 11,632.29	\$ 5,816.15	\$ 82,084.53
Hancock	10.65%	\$ 54,268.67	\$ 5,965.88	\$ 10,840.17	\$ 5,420.08	\$ 76,494.79
Temple	6.78%	\$ 34,534.59	\$ 3,796.47	\$ 6,898.28	\$ 3,449.14	\$ 48,678.49
Francestown	9.56%	\$ 48,679.21	\$ 5,351.42	\$ 9,723.67	\$ 4,861.84	\$ 68,616.13
Sharon	2.65%	\$ 13,506.77	\$ 1,484.83	\$ 2,697.98	\$ 1,348.99	\$ 19,038.56
Totals	100.00%	\$ 509,423.60	\$ 56,002.10	\$ 41,792.39	\$ 20,896.20	\$ 628,114.29

*New Hampshire Population Projections - Municipalities - Office of Strategic Initiatives:

<https://www.nh.gov/osi/data-center/population-estimates.htm>

**Run figures retrieved from NH Trauma & EMS Information System (TEMSIS): www.nhtems.org

2020 December Bills Receipt History

Due Date 12/23/2020
Total Commitment \$2,097,997

Deposit Date	Amount	Total Collected	Total Commitment	Percent Rec'd
11/21/20	\$0.00	\$0.00	\$ 2,097,997	0.0%
11/25/20	\$21,945.00	\$21,945.00	\$ 2,097,997	1.0%
12/1/20	\$144,044.37	\$165,989.37	\$ 2,097,997	7.9%
12/2/20	\$17,904.00	\$183,893.37	\$ 2,097,997	8.8%
12/3/20	\$61,267.00	\$245,160.37	\$ 2,097,997	11.7%
12/8/20	\$0.00	\$245,160.37	\$ 2,097,997	11.7%
12/9/20	\$0.00	\$245,160.37	\$ 2,097,997	11.7%
12/10/20	\$0.00	\$245,160.37	\$ 2,097,997	11.7%
12/15/20	\$0.00	\$245,160.37	\$ 2,097,997	11.7%
12/16/20	\$0.00	\$245,160.37	\$ 2,097,997	11.7%
12/17/20	\$0.00	\$245,160.37	\$ 2,097,997	11.7%
12/23/20	\$0.00	\$245,160.37	\$ 2,097,997	11.7%
12/29/20	\$0.00	\$245,160.37	\$ 2,097,997	11.7%
12/30/20	\$0.00	\$245,160.37	\$ 2,097,997	11.7%
12/31/20	\$0.00	\$245,160.37	\$ 2,097,997	11.7%
1/5/21	\$0.00	\$245,160.37	\$ 2,097,997	11.7%
1/6/21	\$0.00	\$245,160.37	\$ 2,097,997	11.7%
1/7/21	\$0.00	\$245,160.37	\$ 2,097,997	11.7%
1/12/21	\$0.00	\$245,160.37	\$ 2,097,997	11.7%
1/13/21	\$0.00	\$245,160.37	\$ 2,097,997	11.7%
1/14/21	\$0.00	\$245,160.37	\$ 2,097,997	11.7%

