

## **Budget Advisory Committee**

### **Town of Temple, NH**

#### ***Meeting Minutes***

10:00 AM, 5 February 2019, Town Hall Annex

**BAC Attendees:** Gary Scholl, John Kieley, Gail Cromwell (Select Board), Christine Robidoux, Steve Concordia, Ivy Bibler

Also in attendance: Tim Fiske & Kent Perry, Highway Dept, and Jean Whitcomb, Tax Collector & Deputy Town Clerk, Honey Hastings

Meeting called to order at 10:01 AM.

#### **Highway Department**

Tim Fiske discussed the 2019 and 2020 paving plans and associated budgets. Fiske suggested, given the magnitude of the work coming up, that paving be made part of the CIP process. The increase for 2019 is \$45,000 (including gravel) and the 2020 figure could be \$300,000. Gail brought up the possibility of bonding such a large amount. It was agreed to leave the 2019 budget as recommended with \$15,000 coming from the paving reserve fund. The larger question would be tackled after town meeting; the first step would likely be a joint meeting of the BAC, CIP & Highway Dept (see e-mail attached).

The option of deferring the Hadley Highway paving was discussed, and ultimately not recommended, as it will increase the need for additional money in 2020 for paving projects in addition to Hadley Highway.

Fiske and the BAC recommend putting forth the Backhoe Warrant Article at Town Meeting before the budget is approved. If the purchase of the Backhoe is approved, the budgeted amount for Subcontractors could go down, as we will no longer need to pay subcontractors if we have our own equipment. Fiske will determine the amount the line item can be reduced closer to Town Meeting, when he has a better idea of how much was spent on snow removal subcontractors for this year (estimate of \$5000-\$10000 from Fiske).

Cromwell will discuss other options for funding with the Select Board, to help keep the tax rate down. For example, can money be used from the Fund Balance?

*Question from public:* Honey Hastings asks what impact the petitioned warrant article regarding making the 3 part-time staff 1 full-time position might have on the tax rate increase, given there is already a significant tax increase this year. Scholl stated that the BAC does not have control over petitioned warrant articles, however it will assess the impact should the warrant article pass and be sure that the Select Board and the Public are informed.

#### **Tax Collector**

Jean Whitcomb informed the BAC that Jen Reddington (Town Auditor) sent an e-mail with an estimate for her Tax Collector Exit Audit, which is recommended upon her retirement in March. Estimate is \$1200-\$1500. It is unknown if an audit must also be done for Treasurer, who is also

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stepping down in March. Cromwell will follow-up with Reddington today to see what and when audits are required, and get new estimates if necessary. *(5-Feb Cromwell E-mail update attached: Treasurer Audit not required, Tax Collector Audit is required.)*

Whitcomb also received notice that JAVA will begin charging for Registry of Deeds searches. Estimate is \$2.50/month for each desktop (2). BAC feels that this charge will be covered under existing budgeted amounts.

Whitcomb shared that she hopes to continue on as Deputy Tax Collector to cover vacations, etc. for new Tax Collector. She estimates \$500 (\$15/hour) would cover vacations and \$700 would cover other possible coverage for a total of 47 hours for the year. Salaries are determined by the Select Board, however the BAC recommends \$500, and the current Town Clerk should be able to cover unexpected needs, as they do currently as Deputy Tax Collector.

#### **Updates to Budget Worksheet:**

- Select Board set a salary increase of 1.5% for all town employees.
- Several e-mails were sent with updates since our last meeting on 9 January. See attached regarding Alarm systems, Recycling, Ambulance, and Fair Point settlement.
- Kieley requested \$250 be added back to TEEC to cover dues to join the Clean Energy New Hampshire non-profit, which will give TEEC access to the latest information regarding clean energy opportunities.

Scholl noted again his concern about the final calculations regarding the **Ambulance** budget. The BAC recommends an Audit every three months of both revenue and expenses during this first year of the new contract. The newly formed Ambulance Committee should provide diligent oversight. Ken Caisse is Temple's Ambulance Committee representative.

The Select Board is reviewing the final budget tonight, **5 February 2019 at 6:30 PM**. BAC members are encouraged to attend.

The ConVal School District Deliberative Session is tomorrow night, **6 February 2019 at 6:00 PM at ConVal High School**. BAC members are encouraged to attend.

The Temple Budget Hearing is scheduled for **7 February at 7 PM**.

Motion to adjourn at 11:52 PM. Unanimous approval.

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**From:** Gary Scholl

**Sent:** Wednesday, January 23, 2019 2:54 PM

**To:** 'Connie Kieley'

**Cc:** Christine Robidoux; Gail P. Cromwell; Ivy Bibler; John Kieley; Steve Concordia

**Subject:** RE: Town Hall Maintenance - Budget

Hi Connie,

Finally recovering to the point I can start processing email.

Please send a copy of the quote. (Manny Thompson was our favorite guy for floors – times change and I'm sure his son is doing a fine job.) The original estimate we received was \$750

**g**

**From:** Connie Kieley <cckieley@gmail.com>

**Sent:** Thursday, January 17, 2019 2:16 PM

**To:** Gary Scholl <gwscholl@gmail.com>

**Cc:** Richard Benotti <itone062@gmail.com>; gpierson@tiac.net

**Subject:** Town Hall Maintenance - Budget

Gary, Dick Benotti was kind enough to get a quote for refinishing the Town Hall. He has a copy of the quote which we can get to you if you need. The quote is for buffing and applying 1 heavy coat of poly.

The cost is \$1500.

And to answer what I project will be your questions:

Yes, we do need it done.

The last year it was buffed was in 2013 and again in 2015.

I believe this is more than we projected the cost to be so I am glad Dick got an official estimate. In the past we hired a Temple resident who refinished floors and I expect he gave us a good deal. It appears that he either moved or is out of business.

New quote is from Thompson Flooring LLC.

*Connie Kieley*

*Home Phone: 603-878-1220*

*Cell: 781-771-2847*



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**From:** Ken Caisse

**Sent:** Tuesday, January 22, 2019 8:07 PM

**To:** Gail P. Cromwell; Gary Scholl; Board Assistant; Bill Ezell; John Kieley; Christine Robidoux

**Subject:** FW: 2019 Recycling Budget

Updated numbers for Wilton recycling taking out the 80,000 for paving they will vote to use surplus in the revolving fund for the paving.

Thanks

Ken

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**From:** Wilton Town Administrator <[wiltonta@wiltonnh.org](mailto:wiltonta@wiltonnh.org)>

**Sent:** Monday, January 21, 2019 8:48:43 PM

**To:** Administrator; Charles Moser; Russell; Ken Caisse

**Cc:** Janice Pack; Debra Harling

**Subject:** Fwd: 2019 Recycling Budget

Good evening everyone,

Our Finance Officer Debra Harling has removed the Paving line from the Recycling budget and she has totaled the payments due from each Town. attached is that exhibit. The full detail budget will be forthcoming but we wanted you to get your numbers in time for your budget hearings. Should you have any questions please contact Debra accordingly at [finance@wiltonnh.org](mailto:finance@wiltonnh.org)

Many thanks.

Best,

Paul.

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

From: **Wilton Scans** <[adminassist@wiltonnh.org](mailto:adminassist@wiltonnh.org)>

Date: Mon, Jan 21, 2019 at 3:35 PM

Subject: 2019 Recycling Budget

To: Paul Branscombe <[wiltonta@wiltonnh.org](mailto:wiltonta@wiltonnh.org)>

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Paul C. Branscombe

Town Administrator  
Town of Wilton  
42 Main Street  
Wilton, NH 03086  
Office (603) 654-9451ext 308  
Cell (603) 707-9370  
E-mail [wiltonta@wiltonnh.org](mailto:wiltonta@wiltonnh.org)

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*Thank you.*

			<b>Wilton Recycling Center</b>					
			<b>FY 2019 Proposed Payments</b>					
	Total	Wilton	Greenville	Lyndeborough	Mason	Temple	Totals	
Percentage	100.00%	36.00%	20.61%	16.48%	13.53%	13.38%		
Population	10,213	3,677	2,105	1,683	1,382	1,366		
Salaries	\$ 225,000.00	\$ 81,000.00	\$ 46,372.50	\$ 37,080.00	\$ 30,442.50	\$ 30,105.00		225,000
Operations	\$ 323,072.00	\$ 116,305.92	\$ 66,585.14	\$ 53,242.27	\$ 43,711.64	\$ 43,227.03		323,072
<b>Total Expenditures</b>	<b>\$ 548,072.00</b>	<b>\$ 197,305.92</b>	<b>\$ 112,957.64</b>	<b>\$ 90,322.27</b>	<b>\$ 74,154.14</b>	<b>\$ 73,332.03</b>		<b>548,072</b>
<b>Estimated Income Reduction</b>	<b>\$ 75,700.00</b>	<b>\$ 27,252.00</b>	<b>\$ 15,601.77</b>	<b>\$ 12,475.36</b>	<b>\$ 10,242.21</b>	<b>\$ 10,128.66</b>		<b>75,700</b>
<b>Net Payment Due</b>	<b>\$ 472,372.00</b>	<b>\$ 170,053.92</b>	<b>\$ 97,355.87</b>	<b>\$ 77,846.91</b>	<b>\$ 63,911.93</b>	<b>\$ 63,203.37</b>		<b>472,372</b>
<b>Payments Due from Towns (Total)</b>	<b>\$ 472,372.00</b>	<b>\$ 170,053.92</b>	<b>\$ 97,355.87</b>	<b>\$ 77,846.91</b>	<b>\$ 63,911.93</b>	<b>\$ 63,203.37</b>		<b>472,372</b>
<b>Payments Due from Towns (Quarterly)</b>		<b>\$ 42,513.48</b>	<b>\$ 24,338.97</b>	<b>\$ 19,461.73</b>	<b>\$ 15,977.98</b>	<b>\$ 15,800.84</b>		<b>118,093</b>

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**From:** Ken Caisse  
**Sent:** Thursday, January 31, 2019 9:44 PM  
**To:** Gail P. Cromwell; Gary Scholl; Bill Ezell; Christine Robidoux  
**Subject:** 2019 Ambulance budget

I received the budget numbers for the Wilton Ambulance Service, as you know there was a big mistake made at the Wilton budget committee meeting as to the numbers they presented for us that night, Please see attached budget info, as they first presented some time ago the numbers for Temple are 61,334.39 for the year and quarterly payments of 15,333.60. Both Lyndeborough and Greenfield have agreed on these numbers and the AAC going forward will review over the next year as to the call volume percentage of service to be adjusted for the following years accordingly.

Thanks  
Ken

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**Town of Wilton  
Ambulance Fund  
2019 Budget**

1/30/2019

Wilton Ambulance Service						
FY 2019 Proposed Budget						
	Total	Wilton	Lyndeborough	Temple	Greenfield	
Percentage	100.00%	51.01%	16.33%	16.33%	16.33%	
Salaries	\$ 428,497.00	\$ 218,576.32	\$ 69,973.56	\$ 69,973.56	\$ 69,973.56	
Operations	\$ 132,875.00	\$ 67,779.54	\$ 21,698.49	\$ 21,698.49	\$ 21,698.49	
Communications	\$ 10,000.00	\$ -	\$ 3,333.33	\$ 3,333.33	\$ 3,333.33	
	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures	\$ 571,372.00	\$ 286,355.86	\$ 95,005.38	\$ 95,005.38	\$ 95,005.38	
Income	\$ -	\$ -	\$ -	\$ -	\$ -	
Income	\$ 260,000.00	\$ 132,626.00	\$ 42,458.00	\$ 42,458.00	\$ 42,458.00	
Net Expense	\$ 311,372.00	\$ 153,729.86	\$ 52,547.38	\$ 52,547.38	\$ 52,547.38	
Total Operational Expense	\$ 311,372.00	\$ 153,729.86	\$ 52,547.38	\$ 52,547.38	\$ 52,547.38	
Capital Purchases						
Ambulance Lease	\$ 36,549.00	\$ 18,643.64	\$ 5,968.45	\$ 5,968.45	\$ 5,968.45	
Cardiac Monitors	\$ 17,260.00	\$ 8,804.33	\$ 2,818.56	\$ 2,818.56	\$ 2,818.56	
	\$ -	\$ -	\$ -	\$ -	\$ -	
Ambulance - Capital Funding	\$ 53,809.00	\$ 27,447.97	\$ 8,787.01	\$ 8,787.01	\$ 8,787.01	
(Not included in the Operating Budget)						
Total Operational and Capital Purchases	\$ 365,181.00	\$ 181,177.83	\$ 61,334.39	\$ 61,334.39	\$ 61,334.39	
Payments Due from Towns (Total)						
Payments Due from Towns (Quarterly)	\$ 45,294.46	\$ 15,333.60	\$ 15,333.60	\$ 15,333.60	\$ 15,333.60	



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**From:** Gary Scholl

**Sent:** Thursday, January 31, 2019 3:55 PM

**To:** Christine Robidoux; Gail P. Cromwell; Ivy Bibler; John Kieley; Steve Concordia

**Cc:** Tim Fiske; Ken Caisse; Bill Ezell

**Subject:** BAC Update

BAC,

I am attaching an updated version of the Budget Worksheet (Note that one pdf reflects 0% wage increase, the other 1.5% increase.) The .xlsx file will alter percentages using the "Setup" tab.

I have taken the liberty of making several changes for review at our meeting on the 5<sup>th</sup>.

- 1) I am proposing to use \$15,000 from the "Asphalt/Paving" trust to cover part of the HW requested \$155,000.
- 2) I have added the "Fairpoint Settlement" (\$22,000) to the "Abatement & Refunds" line item.
- 3) Since we have reached the 1 February deadline for Wilton to change the Ambulance and/or Recycle Budgets I am using the WBC #'s
- 4) I think I have all the new salary settings as provided by Gail
- 5) I believe there is a Floor Refinishing estimate for Town Hall that has not yet been entered

Note that the 2018-2019 Budgets are up 6% (~\$70k) Due to Fairpoint (\$22k), HW Asphalt (\$20k), Welfare (~\$4,000) and an number of adjustments in operating expenses.. However, the total tax impact (after Financial Uses) is slightly lower for 2019.

BoS,

FYI

**g**

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**From:** Gary Scholl  
**Sent:** Wednesday, January 30, 2019 9:33 AM  
**To:** John Kieley  
**Cc:** Gail P. Cromwell; Christine Robidoux; Steve Concordia; Ivy Bibler  
**Subject:** Re: Monadnock Security

Thanks for checking with MS. I will invite Tim to our meeting on the 5th.

g

On Jan 29, 2019, at 4:57 PM, John Kieley <[johnkieley574@gmail.com](mailto:johnkieley574@gmail.com)> wrote:

One of the loose ends on the 2019 budget was recommended upgrade work on the security systems in the various buildings. I just heard back from Ben Bolduc at MS and they don't have any recommended upgrades in their files. Here's what Ben said:

"I do have records of all the service done at the different Temple Town buildings. Both 2018 fire inspections passed with no recommendations and though there were small service calls done throughout 2018, I don't see that any additional work is outstanding. "

Gary if you could send the updated worksheet say over the weekend I'll update the power point presentation and distribute for the 5th.

One questions: Since it looks like we're going to exceed 2018 totals when the 2019 Warrant Articles are included do we want to ask Tim to sit in on the 5th to talk about defering some of his extra paving?

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**From:** Gail P. Cromwell  
**Sent:** Saturday, January 26, 2019 7:20 AM  
**To:** Gary Scholl; John Kieley; Christine Robidoux; Ivy Bibler; Steve Concordia  
**Cc:** Selectboard NH; Board Assistant  
**Subject:** Fwd: Payment of a legal obligation

FYI everyone. This will be on the SB Agenda for Tuesday. Instead of having a specific warrant article, we pay now because we are required to do so as a legal settlement.

Begin forwarded message:

**From:** Jen Reddington <[JReddington@MelansonHeath.com](mailto:JReddington@MelansonHeath.com)>  
**Date:** January 24, 2019 8:46:37 PM EST  
**To:** Gail P.Cromwell <[gpierson@tiac.net](mailto:gpierson@tiac.net)>  
**Subject:** RE: Payment of a legal obligation

Hi Gail,

If you spoke with DRA and they are ok with you over expending that line item because of the exception. Then the way that you would reduce your surplus is by paying the vendor like any other transaction. You do not have a revenue source that will cover this expense, so at the end of the year your expenses will exceed your revenues and your surplus will decrease.

Once this is voted at town meeting you will increase the budget line item so there is not a deficit on your budget vs actual.

Hope this helps!  
Jen

**Jennifer Reddington, CPA**  
Manager

102 Perimeter Road  
Nashua, NH 03063  
P: 603.882.1111 | D: 603.589.2116

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ACCOUNTANTS • AUDITORS



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**From:** Gail P.Cromwell <[gpierson@tiac.net](mailto:gpierson@tiac.net)>  
**Sent:** Thursday, January 24, 2019 2:54 PM  
**To:** Jen Reddington <[JReddington@MelansonHeath.com](mailto:JReddington@MelansonHeath.com)>  
**Cc:** Selectboard NH <[selectboard@templenh.org](mailto:selectboard@templenh.org)>  
**Subject:** Payment of a legal obligation

Jen,

We have an interesting problem that I want to share with you. The telecommunications company Fairpoint sued a number of NH towns several years ago about the way their telephone posts and conduit were assessed and taxed. Many towns have settled and we have an opportunity to do so. Our assessor, Avitar, has come up with a settlement, \$55,492, to be paid over 3 years. (\$22,000, \$22,000, and finally, \$11,492. ) Our attorney says yes do it. We owed closer to \$65,000 but they have offered a settlement for less probably because they think it is the best way to actually collect. The question is how we pay it. We would sign the agreement next week at our SB meeting, and have 10 days to pay.

I spoke yesterday with both DRA and the NH Municipal Association, both of whom said the same thing, as follows: The select board can pay out of our unreserved fund balance by simply voting to do so. (RSA 32:9, see below) Then we would add \$22,000 to our usual legal expense line in the budget (\$15,000 which we rarely use up). Town Meeting could of course vote it out but I believe they will understand that we must pay this. At the end of 2019, the \$22,000 on the legal line would become part of the surplus and be returned to the unreserved fund balance. For 2020, since the \$22,000 was part of the 2019 budget, we could pay it say Feb 1, since it is part of the usual budget prior to Town Meeting. Ditto the third year.

Question 1: Do you agree this is the proper procedure?

Question 2: I do not know how to make a payment of the Unreserved Fund Balance. Write a check on the General Fund and make some sort of Journal Entry to assign it? It is possible that Brenda will know how to do it, but am interested in your instruction.

Thanks for your help.

Gail Cromwell  
Selectman, Town of Temple  
603-878-1284

**32:9 Exception.** – Money may be spent to pay a judgment against the town or district, without an appropriation.

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**From:** Gail P. Cromwell

**Sent:** Tuesday, February 5, 2019 3:27 PM

**To:** Gary Scholl; John Kieley; Christine Robidoux; Steve Concordia; ivysjoy13@gmail.com Bibler

**Subject:** DRA & Auditors advice

DRA said we do not need to audit the Treasurer. But we do need to audit the Tax Collector, which will take the form of a audit of her MS61 report, and is called a Recommittal Audit.

Jen Reddington said they can do that for \$1,200. The regular audit is through December 31, 2018, the audit of the Tax Collector will add on the data through Town Meeting.