

**Budget Advisory Committee**  
**Town of Temple, NH**  
*Meeting Minutes*

2:00 PM, 14 October 2020, Remote Access via Zoom

1. Call to Order and Roll Call 2:02 PM

Gary Scholl, John Kieley, Gail Cromwell, Christine Robidoux, Bill Ezell, Mike Darnell

Absent: Tim Fiske

Others in attendance: Carole Singelais (Board Assistant), Joyce Kullgren (Town Clerk), Elizabeth Maxy-Humphrey (Tax Collector)

2. Scholl read the State of Emergency Order Checklist allowing electronic meetings under Right-to-Know law.
3. Review Budgets and Facilities Needs for Municipal Building Operations

Town Clerk

Received YTD Expenditures and existing budget. Proposed 2021 budget: Nothing to resolve. Won't use **training** this year, but would like to have it for next year (due to COVID less offered this year). **Postage** seems a little low, spent \$709 with \$750 in the budget. Absentee ballots this year increased postage, but \$750 should be OK for next year. Darnell: Will Post Office increase rates in 2021? Yes, but unknown at this time what the amounts will be. Anything over 1 ounce will increase to \$0.20. Kieley: Question on **travel** expenses. Perhaps that number includes some of last years' expenses. Ask Bookkeeper to verify. Actual \$319.69 YTD. She submits expenses quarterly, about \$160/qtr. So \$500 may be high. Darnell: Are **dog tags** low for the year? Budget of \$950 may be high, but tags have not been purchased yet for this year. Joyce will research and check in with Bookkeeper. May need to purchase a new printer, state will require a certain printer. It works now, but will keep an eye on it? **Printing and Advertising:** no rabies clinic this year due to COVID, so no advertising cost this year. Darnell: Two printers used? Registration is one printer just for registration, main printer for dog licenses, and one other printer for vital statistics. Vital statistic printer still covered by the state. Only doing new vehicle registrations and some dog licenses, and if late on renewals this are all by appointment. Kieley: In early 2021, still remote service, is there anything that would help you improve service and keep everyone safe? Kullgren: Plexiglass is wonderful. They will continue to do one person at a time for appointments. Probably need more wipes, masks, and hand sanitizer. Perhaps cleanings will be more frequent? Town staff

discussing cleaning procedures. Cromwell: What money may be left over from this year? There will be dues in December (\$25), Training and Seminars won't be used, and Printing and Advertising won't be used this year. Dog tags will be purchased in November. Research YTD Dog tags.

#### Tax Collector

Items from last budget, everything good except **postage**. Second issue billing in November so will be over likely about \$300, \$367.90 in May. Total likely around \$950-\$1000. Increase that line item to \$1000. Showing \$638 so additional postage is generally mailing for liens and deeds, certified mailing. No more for this year.

Carole runs monthly remote for Bookkeeper to calculate postage using a formula for allocation. Admin takes care of machine rental, then account for each user/department. Dollars come off of machine, but dates don't always line up with bill. Pitney Bowes sends two separate invoices. Scholl will follow up with Bookkeeper to confirm system is working with budget.

**Office Supplies** for specific tax bills. Unlikely to spend for **training**, or additional office supplies.

Question re: **Abatements**. This was a re-val year so it is likely that number will go down. Years past we budgeted \$5000. More research is required.

#### Administrative Assistant to Select Board

**Postage** low for this year, not sure why. Doing more via email this year. Is this related to machine rental expenses? We paid \$700 last year. Darnell: Why is **office supply** high/over budget? Julie ordered checks this year that were about \$300, toners also ordered and put under office supplies, should that be under copier expenses. BAC recommends Office Supplies. Paper can also come out of this account. Does maintenance contract include toner? Toner was for Julie's printer, so is not under a maintenance contract. Is payroll software also there? Ask Julie how these expenses are allocated? (Scholl/Singelais) Contracts will be reviewed. What money will be left over? Not much, if any. **Overtime and Training** is low, but overages in other categories.

**Health Insurance** letters usually come in around this time of year. Singelais received and forwarded to Julie. BAC requests a copy for budgeting. Has the **Auditor** and **Assessor** contract been received, are they annual? Assessor is negative for this year? Why? Follow-up with Bookkeeper regarding assessor.

### Treasurer

Memo received from Peter Allen. Two questions: Why is there no deputy treasurer yet? Provided \$2000 for **supplies** and materials for updates, Allen suggests reducing that back to \$50. Other than that no changes. Did that include money for check scanner? Yes. Cromwell reports that Allen was uncertain about purchasing scanner if we stayed with citizens. If we purchased the scanner we would also need to purchase new software.

### Bookkeeper

Question regarding how to handle paying employee for **Village Green** maintenance. Scholl suggests creating a new section in the budget for the Village Green to include Salary, Social Security, Medicare plus materials and equipment. Cromwell would this mean new account numbers? Scholl use numbers within Buildings and add separate lines for Village Green. Cromwell: This may also be an issue for **Holiday Lighting** employee. This may be a contractor rather than a town employee. Village Green will come in to BAC with a budget so we should table this until that discussion. Perhaps we need a block like Cemeteries? Cromwell says VG will continue to pay a person in the summer, plus some materials. They have been paying for trees out of their trust fund.

Holiday Lighting should perhaps also be included in Village Green section? Scholl will look at compliance with state reporting. A lot of items are aggregated.

Other items of note are the cost for checks and the toner for printers. All covered under Town Administration budget so should not be an issue. Quickbooks has an annual fee, plus additional costs for payroll functions. If we change to payroll every two weeks this would cut the costs in half. Ezell will bring it to Select Board.

Should we move QuickBooks charges to **Financial Administration** from **Data Processing**? Perhaps keep it under data processing, but break out QB as a separate line. We also pay for web hosting. Ezell: Perhaps we can break down that line item as a list so we know what's there. Darnell: Does QB have a software expenses report? Continue to discuss this item at future meeting after research.

No capital items were presented by the Municipal office staff. Kieley notes that 2020 budget included money for repairs to windows that should be completed this year. Select Board is working on this. Darnell: Why hasn't this been done, it seemed to be a big deal last year. Ezell: It does need to be done.

Cromwell: Suggestion that we use other general government section for Village Green salaries? And any other items related. Ezell agrees.

4. Approve Minutes from September 23 joint BAC meeting with SB. Approved as amended Kieley motion, Bill second. Postpone approval of 9/9 minutes to next meeting. Robidoux will resend draft to all members.
5. Discuss schedule for the year for budget meetings.
  - a) Change November meeting to November 18<sup>th</sup> so we aren't meeting Thanksgiving week. Fire Department cannot attend until 5:30 so they will be last on the agenda.

#### New Business

Select Board will be discussing salary increases for town employees, which would be effective Jan 1, 2021. They will do employee reviews and then make a determination on salary increases. One request for wage increase so far. The employee presented data and would like further review.

State tax rates will come in before November 11<sup>th</sup>, so we may need to add that to our agenda when meeting with the Select Board.

Has there been any info received from ConVal regarding COVID expenses. The Select Board has not received anything and believes news article misrepresented the School Board plan to address the funding issue.

Cromwell motion to adjourn Kieley second. Unanimous approval at 3:30 PM.

#### Attachments:

*2020\_10\_03\_Email\_CashAssets\_Allen*  
*2020\_10\_12\_Email\_Bookkeeper\_Scholl*  
*2020\_10\_12\_EmailAtt\_Bookkeeper\_Scholl*  
*2020\_10\_12\_Email\_Treasurer\_Allen*  
*2020\_10\_12\_Email\_CashUpdate\_Scholl*  
*2020\_10\_12\_EmailAtt\_CashUpdate\_Scholl*

Action Items:

- Town Clerk: Question on **travel** expenses. Perhaps that number includes some of last years' expenses. Ask Bookkeeper to verify.
- Town Clerk Dog Tags: Are **dog tags** low for the year? Budget of \$950 may be high, but tags have not been purchased yet for this year. Joyce will research and check in with Bookkeeper. Research YTD Dog tags.
- Scholl will follow up with Bookkeeper to confirm **Postage** system is working with budget across all departments.
- Research past years **Abatements**, plus final payment on pole settlement.
- Ask Julie how these expense are allocated for toner and printer expenses, as well as printer maintenance contracts.
- Follow-up with Bookkeeper regarding **Assessor**.
- Scholl will look at compliance with state reporting in regards to **Village Green** and **Holiday Lighting**.

**From:** Peter Allen

**Sent:** Friday, October 2, 2020 8:38 PM

**To:** Selectboard NH; Christine Robidoux; John Kieley; Mike Darnell; Steve Concordia; Tim Highway; Gail Cromwell

**Subject:** TOT EOM cash assets = \$927,262.50

hello to all

TOT EOM cash assets = **\$927,262.50**

**PDIP interest rate is .13%, nominal at best (does not even cover the Treasurer's modest salary!!!)**

**State of NH made a direct deposit of \$10,14.98 today oct 2 which might be the state's 2nd quarter Highway grant.**

my regards

Peter

emailed Oct 3, 2020	<b>EOM Sept 2020 Net Cash Assets</b>	
To: BAC and BOS	<b>Treasurer Report</b>	
From: Peter W. Allen, Treasurer	<b>End of month Sept 2020</b>	
<b>as of Sept 30, 2020</b>		
Citizens Gen Fund - EOM Sept 2020	\$ 249,256.22	(includes interest below)
Citizens Mthly earned interest	\$ 2.44	
Net in Quickbook treasurer - EOM	\$ 223,017.72	accrual basis net cash
(Gen Fund minus Quickbook net)	\$ 26,238.50	EOM checks outstanding
PDIP - EOM Sept 2020	\$ 704,244.78	(includes interest below)
Pdip Mthly Earned interst	\$ 108.48	
Year-to-date PDIP Earned Interest	\$ 6,708.53	
Current Interest RATE	0.13%	as of Sept 30, 2020
<b>Total Town NET Cash Assets</b>	<b>\$ 927,262.50</b>	<b>as of Sept 30, 2020</b>

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Peter W. Allen

Treasurer, Town of Temple

603-325-5177 cell

603-878 -2536 office

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**From:** Gary Scholl  
**Sent:** Tuesday, October 13, 2020 8:38 AM  
**To:** Gary Scholl  
**Subject:** Bookkeeper Request for 2021

BAC,  
I received the attached memo from Julie on 5 October regarding the bookkeeper's foreseen budgetary impact needs.

**g**

## Town of Temple

### Memo

**From:** Julie Dean, Bookkeeper  
**To:** Budget Advisory Committee  
**Date:** October 5, 2020  
**Subject:** 2021 Budget

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#### Budgetary Needs:

- Intuit QB Desktop for payroll is \$512/year plus monthly fees that range from \$28-\$68/month.
- Checks for processing payroll & accounts payable are purchased from Sam's Club – 1,000 checks for \$212.00 approximately 1 time per year but may have to re-order depending if volume of invoices increase but can order 500 if needed.
- Black toner for HP Desk Jet (to print checks) – cost was \$94.99 last time it was purchased at Staples. (May need 1 or 2 per year) - NOTE: This is the only color printer in the office which is used by other's in the office when needed (I do not have a need to print in color) and toner was purchased this past year – cost was \$300 for 3 colors.
- Other than minimal cost for file folders, pens, binder clips or banker boxes to purge files, I do not have any other expenses.

#### Account line suggestion:

It was suggested by Brenda Wiley to have social security and medicare liability line items added to Village Green Committee budget so that payroll liabilities could be dispersed properly when paying Alan Fox.



**From:** Peter Allen

**Sent:** Tuesday, October 13, 2020 3:31 PM

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

**Subject:** Fwd: Treasurer's proposed 2021 Budget

hello to BAC

please see spreadsheet below of outline of the Treasurer's proposed 2021 budget.

you will see

- 1) the 2020 year-to-date Treasurer budget as of Sept 30, 2020
- 2) the middle column are the changes requested by the Treasurer
- 3) these changes are in total a reduction of \$2,090.00 for the 2021 budget

Clearly, what the treasurer has accomplished since his election since March of 2019 requires no additional hard earned citizen tax dollars.

Additionally, the interest rate now near 0% provides minimal investment return comparable to last year's approx \$23,000, that disqualifies additional tax dollars.

The Treasurer provides this outline and is unable to attend the online meeting scheduled for Wednesday , October 14 at 2: pm.

my regards

Peter W. Allen

Town of Temple Treasurer

Date	Treasurer Analysis of Treasurer budget		For 2021	
Oct 13, 2020	for Year 2021, for BAC		Treasurer	
			suggested	Year 2020
415000 - Financial Administration			Budget	current
	4150110 - Auditing Services	11,500.00	11,500.00	11,500.00
	4150130 - TR Salary	2,977.50	3,970.00	3,970.00
	4150135 - TR Deputy Salary	0.00	300.00	300.00
	4150220 - TR Social Security	184.61	265.00	265.00
	4150225 - TR Medicare	43.17	62.00	62.00
	4150340 - TR Bank Charges	7.00	100.00	100.00
	4150341 - TR Telephone	0.00	1.00	1.00
	4150560 - TR Dues and Subscription	50.00	50.00	40.00
	4150561 - TR Training and Seminars	0.00	150.00	300.00
	4150620 - TR Office Supplies	43.54	50.00	2,000.00
	4150625 - TR Postage	305.07	350.00	350.00
Total 415000 - Financial Administration		15,110.89	16,798.00	18,888.00
			diff	-\$2,090.00

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**From:** Gary Scholl  
**Sent:** Monday, October 12, 2020 5:07 PM  
**To:** Gary Scholl  
**Subject:** Cash Flow Update

I have received a copy of the Treasurer's Cash Report and have updated the attached report. Note that in addition to the usual transfers from the PDIP of \$218,833.17 for ConVal, there is an additional reduction of \$140,000. (I presume that this is the transfer from the PDIP account to the Asphalt and Paving Trust per Warrant Article #4.)

**g**

## 2020 Cash on Hand

		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Citizens Starting Balance (Actual)	\$	15,603.36	\$ 64,382.88	\$ 52,096.32	\$ 526,408.13	\$ 639,009.78	\$ 258,367.00	\$ 297,998.60	\$ 401,298.20	\$ -	\$ -	\$ -	\$ -
Citizens Ending Balance (Ledger)	\$	22,151.52	\$ 12,916.72	\$ 483,770.01	\$ 632,716.17	\$ 252,572.24	\$ 269,252.34	\$ 371,729.79	\$ 331,417.47	\$ 242,526.97	\$ -	\$ -	\$ -
Transfer to NHPDIP	\$	-	\$ -	\$ -	\$ 250,000.00	\$ 300,000.00	\$ 1,200,000.00	\$ 350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from NHPDIP	\$	268,833.17	\$ 228,833.17	\$ 768,833.17	\$ 668,833.17	\$ 218,833.17	\$ 218,833.17	\$ 218,833.17	\$ 218,833.17	\$ 358,833.17	\$ -	\$ -	\$ -
NHPDIP Dividends Earned	\$	2,375.69	\$ 1,856.34	\$ 1,258.14	\$ 162.83	\$ 159.54	\$ 241.46	\$ 376.61	\$ 169.44	\$ 108.48	\$ -	\$ -	\$ -
NHPDIP Ending Balance	\$	1,500,577.30	\$ 1,273,600.47	\$ 506,025.44	\$ 87,355.10	\$ 168,681.47	\$ 1,150,089.76	\$ 1,281,633.20	\$ 1,062,969.47	\$ 704,244.78	\$ -	\$ -	\$ -
<b>Total Cash Balance</b>	\$	1,522,728.82	\$ 1,286,517.19	\$ 989,795.45	\$ 720,071.27	\$ 421,253.71	\$ 1,419,342.10	\$ 1,653,362.99	\$ 1,394,386.94	\$ 946,771.75	\$ -	\$ -	\$ -

