

## **Budget Advisory Committee**

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

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

5:00 PM, 4 September 2019, Town Hall Annex

**BAC Attendees:** Gary Scholl (Chair), John Kieley (via phone), Gail Cromwell, Christine Robidoux, Ken Caisse (Select Board), Mike Darnell

Also in attendance: Kent Perry (Highway/Cemetery)

Meeting called to order at 4:57 PM.

#### Discussion of Cemetery Trust Funds and Maintenance

Review of Cemetery Trust funds (*see attached*). Scholl clarified that only the interest can be extracted from the trust funds. Principal cannot be touched.

Perry explained burial payment process. There are approximately 5 burials per year. The majority this year have been urns rather than full burials. Payment is made by the family to the town, recorded in the general fund as income. Costs are \$125 for ashes/urns and \$250 for full burial. Some burials occur on Saturdays.

In the past, the town paid Fiske for time and use of his personal backhoe for burials. This is no longer an option. Discussion of best way to record income so that funds can then be put towards paying expenses to Highway Dept employees for burial work and use of the town backhoe.

The BAC recommends creating a revolving fund to receive the income. If the Select Board is in agreement, this should be proposed and voted on at Town Meeting in March 2020. The BAC recommends looking at the "Police Detail" revolving fund as a model. Staff expenses could be paid directly out of the fund. The Budget Worksheet does not currently record burial expenses specifically.

Action Item: Scholl will investigate how to create a revolving fund, and proposed wording for the warrant article.

Action item: Scholl will discuss tracking this income & burial related expenses with the town bookkeeper in detailed journal entries.

Cromwell made a motion to request that the cemetery trustees review the charges for burials and plots to be sure we are in line with other surrounding towns. Robidoux second. Unanimous approval.

#### Review of Minutes

Motion to approve minutes from BAC Meeting held 9 April 2019. Unanimous approval.

## **Budget Advisory Committee**

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

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

5:00 PM, 4 September 2019, Town Hall Annex

Motion to amend and approve minutes from 11 July 2019 joint BAC & CIP meeting. Minutes approved as amended with unanimous vote.

#### Old Business

Cromwell asked Caisse for update on Select Board discussion of Vacation Accrual clarification in employee manual. Caisse reports that Select Board set aside time at their next meeting specifically to resolve this issue.

Scholl noted that the entire manual needs to be reviewed and updated to make it more concise, with no ambiguity. It currently does not include any references to job descriptions, nepotism, or employee rights. Discussion on including funds in the 2020 budget to pay an HR Municipal consultant to assist with updating the manual.

Action item: Scholl will contact NHMA to see if they provide this service and if there is a fee.

Cromwell requested further breakdown on how Highway Dept staff is tracked on the budget worksheet. She would like to see Full-Time staff separated from Part-Time staff, as well as Administrative staff separated from highway workers. Cromwell requested current year data for more accurate 2020 budget projections. Decision to contact Kent for data, and have it available when we meet with Highway Dept for 2020 budget discussion.

Update from Cromwell on SWRPC's progress with Highway Road Maintenance plan. The review is completed, a map was created, and the town is waiting for an update from SWRPC.

#### New Business

Scholl reported on his work with the new bookkeeper, Julie Dean. Still some questions on how some items were tracked in the past year. Scholl will work with her on identifying recording errors and corrections.

Scholl is working with bookkeeper on tracking utilities with the appropriate building site for each. It can be very confusing. A list of codes was provided to bookkeeper for clarity.

Caisse reports that select board is tightening credit card invoices for approval. They are also making some changes to the timecard process. The accountants are currently reviewing the changes.

Select board is also looking at streamlining the signature process on individual invoices.

Ambulance Chief in Wilton is on leave. The Deputy Chief is currently in charge. Caisse is attending the AAC meetings, which occur quarterly. The first two quarters indicate that Temple is responsible for 13% of the calls. Caisse reports that Wilton is closely monitoring the

## **Budget Advisory Committee**

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

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

5:00 PM, 4 September 2019, Town Hall Annex

Ambulance expenses, although the AAC has not shared any YTD budget data. Caisse will request this data at the next AAC meeting. YTD billing data has also not been shared yet. Cromwell reviewed Budget Worksheet shared by Scholl and requests income data also be included in future versions shared with the BAC.

Cromwell identified some areas that need further review on the Budget Worksheet. Scholl will review and work with Concordia and bookkeeper for details and any necessary corrections.

Darnell reported on NH PILOT's flood control properties. Darnell reviewed town reports dating back to 1965 and does not see an indication that the state ever paid the town fees due, which means that the properties should not be included in our valuation. He will continue research to be sure and report at the next meeting. The valuation affects the school budget.

#### Meeting Schedules for 2019-2020

Scholl will contact Redington at Melanson Heath to schedule joint Select Board/BAC meeting to review the Audit report. Suggested dates: October 2<sup>nd</sup> at 4:30 PM or October 16<sup>th</sup> at 4:30 PM.

See attached for full DRAFT of BAC 2019/2020 schedule. Times and dates need to be confirmed with town departments and committees before the schedule is finalized.

Motion to adjourn at 6:25 PM. Unanimous approval.

#### *Attachments:*

*2019\_09\_03 Cemetery Trust Funds*

*2020 DRAFT Budget Preparation Schedule*

*2019\_09\_02 Budget Worksheet*

*2019\_09\_03\_Email\_BudgetInfo\_Cromwell*

*2019\_08\_24 msg Bookkeeper re Utility Bills*

*2019\_09\_03\_Email\_TreasurerReport\_Allen*

*2019\_08\_27\_Email\_MS434\_Scholl*

*2019\_08\_03\_Email\_TreasurerReport\_Allen*

*2019\_07\_17\_Email\_VacationPayout\_Scholl*

*2019\_07\_16\_Email\_HighwayTrustFunds\_Allen*

**2020**

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

***Proposed Meeting Schedule for Department Interviews and  
Consolidation***

<b><u>Department</u></b>	<b><u>Date</u></b>	<b><u>Time</u></b>
<b>Municipal Government &amp; Finance*</b>	<b>25 September 2019</b>	<b>10:00 AM</b>
<b>Highway and Cemetery*</b>	<b>2 October 2019</b>	<b>11:30 AM</b>
<b>BOS and Auditors</b>	<b>16 October 2019</b>	<b>4:30 PM</b>
<b>BOS &amp; Gov. Buildings*</b>	<b>6 November 2019</b>	<b>4:30 PM</b>
<b>Fire, Animal Control, Library*</b>	<b>20 November 2019</b>	<b>4:30 PM</b>
<b>BAC Member Reports</b>	<b>4 December 2019</b>	<b>4:30 PM</b>
<b>BAC Budget Consolidation &amp; Prep.</b>	<b>15 January 2020</b>	<b>4:30 PM</b>
<b>BAC Budget Consolidation &amp; Prep.</b>	<b>29 January 2020</b>	<b>4:30 PM</b>
<b>BoS &amp; BAC Town Budget Presentation</b>	<b>7 February 2020</b>	<b>7:00 PM</b>

***\*Dates and times are pending confirmation with town departments and committees.***

**Member Assignments:**

**Scholl: Welfare**

**Concordia: Planning Board, Fire Dept**

**Robidoux: Town Hall, Animal Control, Library**

**Kieley: Energy, TEEC, ZBA, ConComm**

**Caisse: Ambulance, Recycling**

**Cromwell: Police**

**Darnell: Patriotic Purposes**

## Cemetery Trust Funds

Name	Principal	Interest	Total
Buswell	\$2,900.00	\$18,170.64	\$21,070.64
Cemetery Care	\$11,250.00	\$851.44	\$12,101.44
Cemetery Lots	\$16,335.00	\$9,238.71	\$25,573.71
Hayward-Davidson	\$28,308.78	\$7,460.38	\$35,769.16
Common	\$2,000.00	\$980.78	\$2,980.78

## Cemetery Trustees

Betsy Perry	Chair	2019
Maureen Cullinan	Trustee	2018
Rebecca Van Dam	Trustee	2020
Timothy Fiske	Cemetery Supervisor	

	2019 Aug Ytd Actual				2020 Budget Setting			
	Expenditures	Budget	\$ Over Budget	%Of Budget	Dpt Rqst	Budget	% Change	
4130 - 4130 Executive (Select Board)								
4130130 - SB Salaries	3,320	6,640	-3,320	50.0%				-100.0%
4130220 - SB Social Security	206	412	-206	50.0%	0	0		-100.0%
4130225 - SB Medicare	48	96	-48	50.1%	0	0		-100.0%
4130390 - SB Professional Services	1,110	3,000	-1,890	37.0%				-100.0%
4130400 - SB Website Administration	3,350	4,350	-1,000	77.0%				-100.0%
4130550 - SB Printing and Advertising	759	200	559	379.4%				-100.0%
4130560 - SB Dues & Subscription	0	1	-1	0.0%				-100.0%
4130561 - SB Training Seminars	0	250	-250	0.0%				-100.0%
4130625 - SB Postage	0	200	-200	0.0%				-100.0%
4130690 - SB Contingency	4,412	500	3,912	882.5%				-100.0%
Total 4130 - 4130 Executive (Select Board)	13,205	15,649	-2,444	84.4%	0	0		-100.0%
4131 - 4131 Town Administration								
4131110 - TA Wages Admin. Asst.	19,300	31,200	-11,900	61.9%		0		-100.0%
4131111 - TA Wages Bookkeeper	7,282	10,714	-3,432	68.0%		0		-100.0%
4131140 - TA Overtime	0	1,000	-1,000	0.0%				-100.0%
4131220 - TA Social Security	1,693	2,661	-968	63.6%	0	0		-100.0%
4131225 - TA Medicare	396	622	-226	63.7%	0	0		-100.0%
4131341 - TA Telephone/Internet	2,934	6,600	-3,666	44.5%				-100.0%
4131440 - TA Copier Maintenance & Supplie	464	1,000	-536	46.4%				-100.0%
4131560 - TA Dues and Subscriptions	782	100	682	782.3%				-100.0%
4131561 - TA Training and Seminars	317	500	-183	63.5%				-100.0%
4131620 - TA Office Supplies	1,052	1,700	-648	61.9%				-100.0%
4131625 - TA Postage	3,412	1,000	2,412	341.2%				-100.0%
4131670 - TA Books and Periodicals	0	1	-1	0.0%				-100.0%
4131740 - TA Office Equipment	0	1,300	-1,300	0.0%				-100.0%
4131810 - TA County Registry Charges	0	1	-1	0.0%				-100.0%
Total 4131 - 4131 Town Administration	37,633	58,399	-20,766	64.4%	0	0		-100.0%
4132 - 4132 Moderator								
4132130 - MOD Salary	0	100	-100	0.0%				-100.0%
4132550 - MOD Town Report Printing	2,806	2,820	-14	99.5%				-100.0%
4132610 - MOD General Supplies	0	1	-1	0.0%				-100.0%
4132625 - MOD Postage	0	1	-1	0.0%				-100.0%
4132690 - MOD Miscellaneous	0	200	-200	0.0%				-100.0%
Total 4132 - 4132 Moderator	2,806	3,122	-316	89.9%	0	0		-100.0%
4140 - 4140 Town Clerk								
4140130 - TC Salary	12,480	19,086	-6,606	65.4%		0		-100.0%
4140135 - TC Deputy Salary	343	1,370	-1,028	25.0%				-100.0%
4140220 - TC Social Security	845	1,268	-423	66.6%	0	0		-100.0%
4140225 - TC Medicare	199	297	-98	67.0%	0	0		-100.0%
4140550 - TC Printing and Advertising	622	100	522	622.1%				-100.0%
4140560 - TC Dues and Subscriptions	20	320	-300	6.3%				-100.0%
4140561 - TC Training and Seminars	633	900	-267	70.3%				-100.0%
4140562 - Office Supplies	58	0	58	No Budget				NPB
4140563 - Dog Tags Expense	940	900	40	104.4%				-100.0%
4140625 - TC Postage	64	200	-136	32.0%				-100.0%
4140564 - TC Travel	310	500	-190	61.9%				-100.0%
Total 4140 - 4140 Town Clerk	16,512	24,941	-8,429	66.2%	0	0		-100.0%
4141 - 4141 Voter Registration								
4141130 - VR Salaries-checklist Superviso	0	1,000	-1,000	0.0%				-100.0%
4141550 - VR Printing and Advertising	51	100	-49	51.3%				-100.0%
4141561 - VR Training and Seminars	0	1	-1	0.0%				-100.0%
4141620 - VR Supplies	0	1	-1	0.0%				-100.0%
Total 4141 - 4141 Voter Registration	51	1,102	-1,051	4.7%	0	0		-100.0%
4142 - 4142 Election Administration								
4142110 - EL Wages- Election Workers	1,440	1,400	40	102.9%				-100.0%
4142520 - EL Supplies	0	1	-1	0.0%				-100.0%
4142550 - EL Printing and Advertising	62	140	-79	43.9%				-100.0%
4142690 - EL Meals and Services	153	200	-47	76.5%				-100.0%
Total 4142 - 4142 Election Administration	1,655	1,741	-86	95.0%	0	0		-100.0%
4143 - 4143 Vital Statistics								
4143620 - VS Supplies	342	500	-158	68.4%				-100.0%
Total 4143 - 4143 Vital Statistics	342	500	-158	68.4%	0	0		-100.0%
415000 - Financial Administration								
4150130 - TR Salary	2,285	3,970	-1,685	57.6%				-100.0%
4150135 - TR Deputy Salary	150	300	-150	50.0%				-100.0%
4150220 - TR Social Security	151	265	-114	57.0%	0	0		-100.0%
4150225 - TR Medicare	35	62	-27	57.0%	0	0		-100.0%
4150340 - TR Bank Charges	41	100	-59	40.7%				-100.0%
4150341 - TR Telephone	0	1	-1	0.0%				-100.0%
4150560 - TR Dues and Subscription	0	40	-40	0.0%				-100.0%
4150561 - TR Training and Seminars	35	300	-265	11.7%				-100.0%
4150620 - TR Office Supplies	0	1	-1	0.0%				-100.0%
4150625 - TR Postage	64	160	-96	40.0%				-100.0%
Total 415000 - Financial Administration	2,761	5,199	-2,438	53.1%	0	0		-100.0%
4150100 - Data Processing Info Systems								
4150700 - DP Software and Support	240	8,000	-7,760	3.0%				-100.0%
4150740 - DP Hardware, Maint & Upgrades	2,811	3,000	-189	93.7%				-100.0%
Total 4150100 - Data Processing Info Systems	3,051	11,000	-7,949	27.7%	0	0		-100.0%

	2019 Aug Ytd Actual				2020 Budget Setting			
	Expenditures	Budget	\$ Over Budget	%Of Budget	Dpt Rqst	Budget	% Change	
4150200 - Budget Advisory Committee								
4150900 - BA Printing and Advertising	0	1	-1	0.0%				-100.0%
4150910 - BA Dues & Subscriptions	0	1	-1	0.0%				-100.0%
4150920 - BA Training & Seminars	0	360	-360	0.0%				-100.0%
4150930 - BA Office Supplies	0	1	-1	0.0%				-100.0%
Total 4150200 - Budget Advisory Committee	0	363	-363	0.0%	0	0		-100.0%
4151 - 4151 Tax Collector								
4151130 - TX Salary	10,885	16,000	-5,115	68.0%		0		-100.0%
4151135 - TX Deputy Salary	461	500	-39	92.3%				-100.0%
4151220 - TX Social Security	741	1,023	-282	72.4%	0	0		-100.0%
4151225 - TX Medicare	173	239	-66	72.5%	0	0		-100.0%
4151341 - TX Telephone	0	1	-1	0.0%				-100.0%
4151390 - TX Other Professional Services	678	1,000	-322	67.8%				-100.0%
4151560 - TX Dues and Subscriptions	112	30	82	373.3%				-100.0%
4151561 - TX Training and Seminars	550	550	0	100.0%				-100.0%
4151620 - TX Office Supplies	280	600	-320	46.6%				-100.0%
4151623 - TX Postage	226	1,000	-774	22.6%				-100.0%
4151810 - TX County Registry Charges	109	150	-41	72.9%				-100.0%
4151820 - TX Abatements and Refunds	22,037	27,000	-4,963	81.6%				-100.0%
Total 4151 - 4151 Tax Collector	36,252	48,093	-11,841	75.4%	0	0		-100.0%
4152 - 4152 Assessing and Auditing								
4152312 - AS Assessing Services	18,508	31,020	-12,513	59.7%				-100.0%
4150 00 - Auditing Services	10,250	12,700	-2,450	80.7%				-100.0%
Total 4152 - 4152 Assessing and Auditing	28,758	43,720	-14,963	65.8%	0	0		-100.0%
4153 - 4153 Legal Expenses								
4153320 - LE Town Attorney	4,475	15,000	-10,525	29.8%				-100.0%
4153690 - LE Other Legal Expenses	0	1,000	-1,000	0.0%				-100.0%
Total 4153 - 4153 Legal Expenses	4,475	16,000	-11,525	28.0%	0	0		-100.0%
4155 - 4155 Personnel Administration								
4155210 - PA Health Insurance	43,086	68,600	-25,514	62.8%				-100.0%
4155212 - PA Health Insurance Deductible	1,792	3,000	-1,208	59.7%				-100.0%
4155250 - PA Unemployment Compensation	500	500	0	100.0%				-100.0%
Total 4155 - 4155 Personnel Administration	45,378	72,100	-26,722	62.9%	0	0		-100.0%
4191 - 4191 Planning Board								
4191110 - PB Recording Wages	1,264	1,803	-539	70.1%		0		-100.0%
4191220 - PB Social Security	66	112	-46	58.8%	0	0		-100.0%
4191225 - PB Medicare	15	26	-11	59.2%	0	0		-100.0%
4191550 - PB Printing and Advertising	164	500	-336	32.8%				-100.0%
4191560 - PB Dues and Subscriptions	1,607	100	1,507	1607.0%				-100.0%
4191561 - PB Training & Seminars	0	1	-1	0.0%				-100.0%
4191620 - PB Office Supplies	60	1	59	5958.0%				-100.0%
4191625 - PB Postage	0	350	-350	0.0%				-100.0%
Total 4191 - 4191 Planning Board	3,176	2,893	283	109.8%	0	0		-100.0%
4192 - 4192 Zoning Board								
4192110 - ZB Recording Wages	0	500	-500	0.0%		0		-100.0%
4192220 - ZB Social Security	0	31	-31	0.0%	0	0		-100.0%
4192225 - ZB Medicare	0	7	-7	0.0%	0	0		-100.0%
4192550 - ZB Printing and Advertising	0	200	-200	0.0%				-100.0%
4192561 - ZB Training and Seminars	0	100	-100	0.0%				-100.0%
4192620 - ZB Office Supplies	0	1	-1	0.0%				-100.0%
4192625 - ZB Postage	0	100	-100	0.0%				-100.0%
Total 4192 - 4192 Zoning Board	0	939	-939	0.0%	0	0		-100.0%
4194 - 4194 Government Buildings and Land								
4194360 - GB Custodial Services	5,730	9,360	-3,630	61.2%				-100.0%
4194410 - GB Electricity	1,869	4,000	-2,131	46.7%				-100.0%
4194411 - GB Mun Bldg Propane	296	2,300	-2,004	12.9%				-100.0%
4194412 - GB Electricity - Town Hall	681	2,000	-1,319	34.1%				-100.0%
4194413 - GB Heating Oil - Town Hall	3,290	4,000	-710	82.2%				-100.0%
4194430 - GB Mun Bldg Rep & Maint	1,640	3,500	-1,860	46.9%				-100.0%
4194431 - GB Town Hall Rep & Maint	1,705	4,000	-2,295	42.6%				-100.0%
4194450 - GB Ballfield Electricity	106	400	-294	26.6%				-100.0%
4194611 - GB Town Hall Supplies	194	1	193	19400.0%				-100.0%
4194640 - GB Mun Bldg Custodial Supps	0	1	-1	0.0%				-100.0%
4194642 - GB Cleaning Deposit Refunds	0	1	-1	0.0%				-100.0%
4194650 - GB Ballfield Repairs & Maint	255	1	254	25504.0%				-100.0%
4194651 - GB Other Prop. Rep & Maint	0	2,000	-2,000	0.0%				-100.0%
4194690 - GB Other Property Misc	0	1	-1	0.0%				-100.0%
4194710 - GB Mun Bldg Improv to Grounds	0	1	-1	0.0%				-100.0%
4194711 - GB Town Hall Improv to Grounds	0	1	-1	0.0%				-100.0%
4194720 - GB Mun Bldg Improv to Bldgs	0	1,000	-1,000	0.0%				-100.0%
4194721 - GB Town Hall Improv to Bldgs	0	1	-1	0.0%				-100.0%
4194730 - GB Mun Bldg Other Improvements	0	1	-1	0.0%				-100.0%
4194731 - GB Town Hall Other Improvements	1,500	1	1,499	150000.0%				-100.0%
4194741 - GB Town Hall Furniture	0	1	-1	0.0%				-100.0%
4194750 - GB Mun Bldg Furniture	0	1	-1	0.0%				-100.0%
Total 4194 - 4194 Government Buildings and Land	17,267	32,572	-15,305	53.0%	0	0		-100.0%
4195 - 4195 Cemeteries								
4195110 - CM Cemetery Maint (Labor)	2,108	3,299	-1,191	63.9%		0		-100.0%
4195220 - CM Social Security	134	205	-71	65.2%	0	0		-100.0%
4195225 - CM Medicare	31	48	-17	65.2%	0	0		-100.0%
4195430 - CM Cemetery Maintenance-Hired	0	1	-1	0.0%				-100.0%
4195431 - CM Cemetery Repairs & Supplies*	409	4,500	-4,091	9.1%				-100.0%
Total 4195 - 4195 Cemeteries	2,682	8,053	-5,371	33.3%	0	0		-100.0%

	2019 Aug YTD Actual					2020 Budget Setting			
	Expenditures	Budget	\$ Over Budget	%Of Budget		Dpt Rqst	Budget		
4196 - 4196 Insurance									
	4196520 - IN Property & Liability	11,954	11,954	0	100.0%				-100.0%
	4196521 - IN Workers Comp & Audit	5,986	9,506	-3,520	63.0%				-100.0%
	Total 4196 - 4196 Insurance	17,940	21,460	-3,520	83.6%	0	0		-100.0%
4197 - 4197 Dues and Association Costs									
	4197560 - NHMA Dues	1,243	1,243	0	100.0%				-100.0%
	4197561 - Southwest Regional Plan Comm	0	1,537	-1,537	0.0%				-100.0%
	Total 4197 - 4197 Dues and Association Costs	1,243	2,780	-1,537	44.7%	0	0		-100.0%
4199 - 4199 Other General Government									
	4194810 - OG Town Forester Salary	675	1,350	-675	50.0%				-100.0%
	4194820 - OG Town Forester Social Securit	21	84	-63	24.9%	0	0		-100.0%
	4194830 - OG Town Forester Medicare	5	20	-15	24.5%	0	0		-100.0%
	4199810 - OG HD Historic District Com Exp	0	1	-1	0.0%				-100.0%
	4199820 - OG TEEC Econ Energy Comm Ex	250	500	-250	50.0%				-100.0%
	Total 4199 - 4199 Other General Government	951	1,955	-1,004	48.6%	0	0		-100.0%
4210 - 4210 Police Department									
	4210810 - Temple Share Police Budget	156,868	233,216	-76,348	67.3%				
	Total 4210 - 4210 Police Department	156,868	233,216	-76,348	67.3%	0	0		-100.0%
4215 - 4215 Ambulance									
	4215811 - Wilton Co-Op Ambulance	30,667	61,334	-30,667	50.0%				
	Total 4215 - 4215 Ambulance	30,667	61,334	-30,667	50.0%	0	0		-100.0%
4220 - 4220 Fire Department									
	4220190 - FD Drill Allow/Salaries	0	7,500	-7,500	0.0%				-100.0%
	4220220 - FD Social Security	0	465	-465	0.0%	0	0		-100.0%
	4220225 - FD Medicare	0	109	-109	0.0%	0	0		-100.0%
	4220290 - FD Health and Safety	895	1,200	-305	74.6%				-100.0%
	4220560 - FD Dues &Subscrips,cell, po box	1,244	2,652	-1,408	46.9%				-100.0%
	4220610 - FD Fire Supplies (PPE)	13,639	5,500	8,139	248.0%				-100.0%
	4220740 - FD Truck Items/Equip	81	2,750	-2,669	2.9%				-100.0%
	4220742 - FD Rescue Squad Expenses	1,091	2,800	-1,709	39.0%				-100.0%
	4221561 - FD Training	2,310	3,500	-1,190	66.0%				-100.0%
	4221630 - FD Equip Maintenance & Repair	0	8,500	-8,500	0.0%				-100.0%
	4221740 - FD Station Items/Equip	1,769	5,000	-3,231	35.4%				-100.0%
	4299390 - Dispatch Services	18,246	18,246	0	100.0%				-100.0%
	Total 4220 - 4220 Fire Department	39,275	58,222	-18,947	67.5%	0	0		-100.0%
4240 - 4240 Building Inspection									
	4240110 - BI Salaries	324	750	-426	43.2%				-100.0%
	4240220 - BI Social Security	0	47	-47	0.0%	0	0		-100.0%
	4240225 - BI Medicare	0	11	-11	0.0%	0	0		-100.0%
	4240560 - BI Dues and Subscriptions	0	1	-1	0.0%				-100.0%
	4240561 - BI Training and Seminars	0	1	-1	0.0%				-100.0%
	4240610 - BI Supplies	0	1	-1	0.0%				-100.0%
	Total 4240 - 4240 Building Inspection	324	811	-487	40.0%	0	0		-100.0%
4290 - 4290 Emergency Management									
	4290110 - Forest Fire Payroll	77	600	-523	12.8%				-100.0%
	4290220 - Forest Fire Social Security	21	37	-16	56.5%	0	0		-100.0%
	4290225 - Forest Fire Medicare	5	9	-4	54.4%	0	0		-100.0%
	4294811 - EM Forest Fires	0	1	-1	0.0%				-100.0%
	Total 4290 - 4290 Emergency Management	103	647	-544	15.9%	0	0		-100.0%
4299 - 4299 Town Vehicle, Equipment Fuels									
	4299635 - Town Gasoline	414	800	-386	51.7%				-100.0%
	4299636 - Town Diesel Fuel	10,576	20,000	-9,424	52.9%				-100.0%
	Total 4299 - 4299 Town Vehicle, Equipment Fuels	10,990	20,800	-9,810	52.8%	0	0		-100.0%



	2019 Aug Ytd Actual				2020 Budget Setting			
	Expenditures	Budget	\$ Over Budget	%Of Budget	Dpt Rqst	Budget	% Change	
4312 - 4312 Highway Dept.								
4312110 - HW Labor	88,960	144,130	-55,170	61.7%		0	-100.0%	
4312140 - HW Overtime	10,598	16,500	-5,902	64.2%			-100.0%	
4312220 - HW Social Security	6,651	9,959	-3,308	66.8%	0	0	-100.0%	
4312225 - HW Medicare	1,598	2,329	-731	68.6%	0	0	-100.0%	
4312341 - HW Telephone and Pager	1,913	2,500	-587	76.5%			-100.0%	
4312410 - HW Electricity	342	600	-258	56.9%			-100.0%	
4312411 - HW Propane	2,933	700	2,233	418.9%			-100.0%	
4312430 - HW Vehicle Maint & Repairs	12,907	15,000	-2,093	86.0%			-100.0%	
4312440 - HW Subcontractors	1,448	6,000	-4,552	24.1%			-100.0%	
4312441 - SN Subcontractors Snow Related	3,760	10,000	-6,240	37.6%			-100.0%	
4312560 - HW Dues & Subscriptions	629	600	29	104.8%			-100.0%	
4312561 - HW Training and Seminars	120	200	-80	60.0%			-100.0%	
4312610 - HW Supplies	3,697	8,000	-4,303	46.2%			-100.0%	
4312620 - HW Office Supplies	55	50	5	110.0%			-100.0%	
4312625 - HW Postage	64	250	-186	25.6%			-100.0%	
4312630 - HW Asphalt and Paving	73,540	140,000	-66,460	52.5%			-100.0%	
4312635 - HW Facilities Repairs	0	2,000	-2,000	0.0%			-100.0%	
4312690 - SN Winter Salt	7,774	16,000	-8,226	48.6%			-100.0%	
4312730 - HW Sand and Gravel	13,423	50,000	-36,577	26.8%			-100.0%	
4312731 - HW Signs	69	600	-531	11.4%			-100.0%	
4312732 - HW Culvert Pipe	1,971	2,500	-529	78.8%			-100.0%	
Total 4312 - 4312 Highway Dept.	232,450	427,918	-195,468	54.3%	0	0	-100.0%	
4324 - 4324 Sanitation								
4324490 - Wilton Recycling Center	31,590	63,203	-31,613	50.0%			-100.0%	
4324990 - Dumpster Rent- Birchwood Inn	165	700	-535	23.6%			-100.0%	
Total 4324 - 4324 Sanitation	31,755	63,903	-32,148	49.7%	0	0	-100.0%	
4414 - 4414 Animal and Pest control								
4414110 - AC Wages	2,350	3,300	-950	71.2%		0	-100.0%	
4414111 - AC On Call Time	2,130	3,200	-1,070	66.6%		3,200	0.0%	
4414112 - AC Court Time	0	1	-1	0.0%			-100.0%	
4414220 - AC Social Security	278	403	-125	68.9%	0	198	-50.9%	
4414225 - AC Medicare	65	94	-29	69.1%	0	46	-51.1%	
4414290 - AC Misc Expenses	0	550	-550	0.0%			-100.0%	
4414390 - AC Veterinary Services	110	300	-190	36.7%			-100.0%	
4414680 - AC Supplies	80	200	-120	40.0%			-100.0%	
4414811 - AC Dog Damage Expenses	0	200	-200	0.0%			-100.0%	
Total 4414 - 4414 Animal and Pest control	5,013	8,248	-3,235	60.8%	0	3,444	-58.2%	
4415 - Welfare Services and Support Agencies								
4415350 - Monadnock Family Services	1,708	1,708	0	100.0%			-100.0%	
4415351 - Home Health & Community Service	1,750	1,750	0	100.0%			-100.0%	
4415352 - The River Center	500	500	0	100.0%			-100.0%	
4415355 - St. Joseph Community Svcs Inc	560	560	0	100.0%			-100.0%	
4415356 - CASA	500	500	0	100.0%			-100.0%	
4415357 - Red Cross	200	200	0	100.0%			-100.0%	
4415358 - Community Volunteer Trans Coop	500	500	0	100.0%			-100.0%	
4415359 - Hillsboro City Child Advocacy	1,500	1,500	0	100.0%			-100.0%	
4415353 - MCVP Crisis Prevention Center	0	185	-185	0.0%			-100.0%	
Total 4415 - Welfare Services and Support	7,218	7,403	-185	97.5%	0	0	-100.0%	
4441 - 4441 Welfare								
4441120 - Welfare Officer Salary	700	1,400	-700	50.0%			-100.0%	
4441225 - Welfare Officer Social Security	43	87	-44	49.9%	0	0	-100.0%	
4441810 - Health Officer Expenses	0	1	-1	0.0%			-100.0%	
4441910 - Welfare Officer Medicare	10	20	-10	50.8%	0	0	-100.0%	
4445390 - Welfare Vendor Payments	6,703	14,000	-7,297	47.9%			-100.0%	
Total 4441 - 4441 Welfare	7,456	15,508	-8,052	48.1%	0	0	-100.0%	
4520 - 4520 Recreation								
4520810 - REC Recreation	457	2,000	-1,543	22.9%			-100.0%	
Total 4520 - 4520 Recreation	457	2,000	-1,543	22.9%	0	0	-100.0%	
4550 - 4550 Library								
4550110 - LIB Library's Assistant Wages	3,097	8,282	-5,185	37.4%			-100.0%	
4550120 - LIB Librarians Salary	13,606	20,797	-7,191	65.4%			-100.0%	
4550220 - LIB Social Security	1,038	1,803	-765	57.6%	0	0	-100.0%	
4550225 - LIB Medicare	270	422	-152	64.0%	0	0	-100.0%	
4550341 - LIB Telephone	983	770	213	127.7%			-100.0%	
4550410 - LIB Electric	878	1,300	-422	67.5%			-100.0%	
4550411 - LIB Heating	698	2,200	-1,502	31.7%			-100.0%	
4550430 - LIB Repairs and Maintenance	831	1,500	-669	55.4%			-100.0%	
4550560 - LIB Dues and Subscriptions	150	550	-400	27.3%			-100.0%	
4550620 - LIB Supplies	966	1,000	-34	96.6%			-100.0%	
4550625 - LIB Postage	0	30	-30	0.0%			-100.0%	
4550637 - LIB Newspapers	264	300	-36	87.9%			-100.0%	
4550650 - LIB Landscaping	0	300	-300	0.0%			-100.0%	
4550660 - LIB Mileage	136	100	36	135.7%			-100.0%	
4550670 - LIB Books	1,994	8,000	-6,006	24.9%			-100.0%	
4550671 - LIB Magazines	171	400	-229	42.7%			-100.0%	
4550672 - LIB Video Tapes	719	1,000	-281	71.9%			-100.0%	
4550690 - LIB Miscellaneous	593	1,000	-407	59.3%			-100.0%	
Total 4550 - 4550 Library	26,393	49,754	-23,361	53.0%	0	0	-100.0%	
4583 - 4583 Patriotic Purposes								
4583810 - Memorial Day	0	350	-350	0.0%			-100.0%	
4583811 - American Flags	0	150	-150	0.0%			-100.0%	
4583812 - WAR Monument	0	1	-1	0.0%			-100.0%	
Total 4583 - 4583 Patriotic Purposes	0	501	-501	0.0%	0	0	-100.0%	

	2019 Aug YTD Actual				2020 Budget Setting		
	Expenditures	Budget	\$ Over Budget	%Of Budget	Dpt Rqst	Budget	% Change
4611 - 4611 Conservation Committee							
4611390 - CONCOM Professional Services	0	1	-1	0.0%			-100.0%
4611550 - CONCOM Printing and Advertising	0	1	-1	0.0%			-100.0%
4611560 - CONCOM Dues & Subscriptions	250	300	-50	83.3%			NPB
4611561 - CONCOM Training & Seminars	0	50	-50	0.0%			-100.0%
4611620 - CONCOM Office Supplies	0	1	-1	0.0%			-100.0%
4611625 - CONCOM Postage	0	50	-50	0.0%			-100.0%
4611670 - CONCOM Books & Periodicals	0	50	-50	0.0%			-100.0%
Total 4611 - 4611 Conservation Committee	250	453	-203	55.2%	0	0	-100.0%
Total Operating Expenses	785,357	1,323,299	-537,942	59.3%	0	3,444	-99.7%
Debt Services							
4711980 - DS Debt Svc PRINCIPAL	32,164	0	32,164	No Budget			
4711981 - DS Debt Svc INTEREST	378	0	378	No Budget			
4711 - 4711 Debt Services	32,542	38,958	32,542	83.5%			-100.0%
Total before Warrant Articles	817,899	1,362,257			0	3,444	
Warrant Articles							
4901107 - FD Personal Protect Equip	#N/A	8,250	#N/A	#N/A			
4901110 - HW Backhoe (lease)	#N/A	38,500	#N/A	#N/A			
4901105 - CRF Highway	#N/A	10,000	#N/A	#N/A			
4901106 - HW Equipment Repair.	#N/A	15,000	#N/A	#N/A			
4901108 - Holiday Lighting	#N/A	1,400	#N/A	#N/A			
4901109 - Wiring on Common	#N/A	2,500	#N/A	#N/A			
4901111 - FD Equipment Repairs	#N/A	4,000	#N/A	#N/A			
Total Warrant Articles	#N/A	79,650	#N/A	#N/A	0	0	
Total Other Financial Uses	#N/A	118,608	#N/A	#N/A		0	-100.0%
Grand Total for Tax Impact	#N/A	1,441,907				3,444	-99.8%
Other Government Payments							
4941000 - Taxes paid. to County	0						
4943000 - CONVAL	1,747,369						
Total Other Government Payments	1,747,369						

**From:** Gail Cromwell gpiersoncromwell@gmail.com  
**Subject:** Budget information needed  
**Date:** September 3, 2019 at 5:51 PM  
**To:** gary Scholl gwscholl@gmail.com

---



Hi Gary, I took a quick look at the budget and notice the following—how are we going to get answers?

TA Postage is \$3412, with a \$1000 budget. ??

PB Dues is \$1607 but I suspect that the SWRPC dues of \$1537 got put there. The dues line shows \$0 paid.

Likewise the. FD PPE's are not shown as a warrant article expenditure but in their budget.

The MCVP \$185 is not shown in the welfare group —it is apparently floating around somewhere.

**Subject:** Treas report on Assets EOM August 2019

Peter W. Allen  
Treasurer, Town of Temple  
603-325-5177 cell  
603-878 -2536 office

---

**From:** Gary Scholl  
**Sent:** Tuesday, August 27, 2019 10:21 AM  
**To:** Board Assistant  
**Cc:** Sherry Fiske; William Letendre; Iphi Hatt; Christine Robidoux; Julie Dean  
**Subject:** Re: Questions for MS434

All,

I am certain that \$15,000 was anticipated for withdrawal from Highway Paving Expendable Trust. The actual amount would be to makeup the shortfall between the line item's (HW Paving) expended amount and that which was budgeted. You will need to speak with Kent (and Tim) to get a revised target.

This leaves \$2,000 to be extracted (I presume) from one of the repair and maintenance expendable trusts. These funds would be used in the same way but I will need to research further to find what was anticipated. Because these expenditures are essentially unknown before they hit, these trusts can be thought of as contingency funds.

The Department heads need to come to the SB to request use of these Trust Funds.

Completion of the MS-xxx forms is above my pay grade.

g

On Aug 27, 2019, at 8:12 AM, Board Assistant <[boardassistant@templenh.org](mailto:boardassistant@templenh.org)> wrote:

Hi Sherry:

Let me loop in Gary and Christine from the budget advisory committee to see if either has an idea what the \$17,000 budgeted for the trust funds is tagged for.

Hi Christine and Gary:

Brenda is trying to determine what \$17,000 budgeted for the trust funds is for. Can either of you help?

Thanks,  
Paul

On Mon, Aug 26, 2019 at 1:40 PM Sherry Fiske <[sherryfiske@gmail.com](mailto:sherryfiske@gmail.com)> wrote:

Hi Paul,

I have no idea what the \$17,000.00 could be. Nothing is coming to mind that was ever voted on. Keep me posted when you can get more information.

Thanks,  
Sherry

On Thu, Aug 22, 2019 at 1:45 PM Board Assistant <[boardassistant@templenh.org](mailto:boardassistant@templenh.org)> wrote:

Hi Brenda:

With respect to the trust funds, Sherry Fiske is the contact. So I'm looping her in here. Peter reported that he hasn't seen any transfers/payments to the general ledger from any trust funds for 2019.

Thanks,  
Paul

On Wed, Aug 21, 2019 at 10:16 PM Brenda Wiley <[bwiley@profitwizards.com](mailto:bwiley@profitwizards.com)> wrote:

Hi Paul,

I'm hoping you can help me track down a few answers so I can show Julie how to file the MS 434. I'm not sure who would have the answers with all the new faces. Maybe Gary or Gail since they did the budget.

The MS-434 report shows any changes we want to make now to our original Revenue budget. It's due 9/1. We will have a chance to revise those estimates again before the tax rate is set, usually October.

First: Timber Yield Tax...\$10,000 was budgeted....\$2,266.43 has been received. Is it possible the balance of \$7734 will be received by 12/31/19?

Second: Donations...\$6,500 was budgeted...Zero has been received. Is there a source that has committed to the \$6500?

Third: Transfer from Trust Funds...\$17,000 budgeted...so far Zero has been transferred. Are there plans to purchase something by year end to use the Trust funds?

That's it. Any help would be appreciated.

Brenda

*Brenda Wiley*

*President*

*Accukeep, Inc.*

*126 Briggs Road*

*Mason, NH 03048*

*603-289-2561*

--

Paul Clifton-Waite

Assistant to the Select Board

Town of Temple, NH

603.878.2536

Hours: Mon. 7-9 a.m., Tues.8-6 p.m., Thurs. 8-6 p.m., 1st and 3rd Sat 8-11 a.m.

--

Paul Clifton-Waite

Assistant to the Select Board

Town of Temple, NH

603.878.2536

Hours: Mon. 7-9 a.m., Tues.8-6 p.m., Thurs. 8-6 p.m., 1st and 3rd Sat 8-11 a.m.

## Gary Scholl

---

**From:** Gary Scholl <gwscholl@gmail.com>  
**Sent:** Saturday, August 24, 2019 8:21 PM  
**To:** Temple Bookkeeper  
**Subject:** Re: Utility Accounts

Hi Julie,

It is suspect that the expenditures for the electric, propane and heating oil in 2018 may not have been properly assigned to the correct building/asset.

The BAC would like to have a chart prepared to cross link the vender's invoice reference ID (where delivered ) to the corresponding Temple Accounting Code. (They are all in the "4194 Government Buildings and Land" section of the budget but the order may be difficult to follow because of the way sub codes were assigned over the years.)

Also, we would like you to do an audit to provide assurance that the 2019 expenditures for utilities are properly assigned. We will be working on this in October.

Thank you. I suspect that there could have been better guidance about Temple's accounting practices so don't be hesitant to ask questions.

g

> On Aug 23, 2019, at 5:40 PM, Temple Bookkeeper <templenhbookkeeper@gmail.com> wrote:

>

> Hi Gary,

>

> Can you go over again what you are looking for regarding the utility accounts? I just want to be clear that I am doing what you requested. I wanted to work on this before I ran your reports for August.

>

> Thank you,

>

> Julie Dean

---

This email has been checked for viruses by AVG.

<https://www.avg.com>



---

**From:** Peter Allen

**Sent:** Saturday, August 3, 2019 11:08 AM

**To:** michael.t.darnell@comcast.net; Christine Robidoux; Gary Scholl; John Kieley; Steve Concordia; Selectboard NH; Gail Cromwell

**Subject:** End of July Treasurer report on cash assets

Please see attached.

any questions, please let me know.

my regards

PEter

--

Peter W. Allen

Treasurer, Town of Temple

603-325-5177 cell

603-878 -2536 office

Treasurer Report on End of Month Town cash Assets  
For period of July 2019

	<u>Treasurer Report Current Cash assets</u>	
	end of month	Jul-19
<b><u>as of 7/31/19</u></b>		
Citizens Gen Fund	\$ 50,982.79	
Citizens Mthly earned interest	\$ 0.48	
Net in QB	\$ 22,979.73	
(Gen Fund minus GB net)	\$ 28,003.06	checks outstanding at EOM
PDIP	\$1,536,174.52	(includes interest below
Pdip Mthly Earned interst	\$ 3,156.28	

Of special note: Town receivable cash flow during July covered all July payable/payroll requirements, thus obviating any transfers from PDIP to Citizens.

This was partly due to continued residential tax payments which were now delinquent.

IN fact, we had a net cash flow out of Citizens to PDIP of \$130,735. The only transfers from PDIP were for Conval, settled at 7/29/19 (\$218,421.17) and the warrant article trust fund transfers (total of \$29,000) authorized at this year's town meeting.

Year-to-date interest earned at PDIP is \$12,142.41. Thus July's interest represents approx. ¼ of year's total. I am estimating a return on investment of approximately \$21,000 by year end.

This is of course subject to declining yield with interest rates: in March 2019, interest rates were 2.38% AS of 8/2/19, PDIP is offering 2.19 percent, not an insignificant drop.

Please let me know if there is any outstanding issues you would like me to address.

My regards

Peter W. Allen

Your treasurer

---

**From:** Gary Scholl

**Sent:** Wednesday, July 17, 2019 1:56 PM

**To:** 'Bill Ezell'; 'Board Assistant'; 'Selectboard'

**Cc:** Christine Robidoux; Gail Cromwell; John Kieley; Ken Caisse; michael.t.darnell@comcast.net; Steve Concordia

**Subject:** RE: Vacation payout

I agree that the employee manual needs to be updated in regards to communicating the intent of policy regarding vacation leave.

6-4) "Vacation leave must be accrued before taken."

6-4A.) "employee shall acquire annual vacation leave according to the following schedule."

6-4A.1.) "Upon completion of one year of continuous employment - 10 days annually."

Accrue: adding together of investments over a period of time

Acquire: to come into possession of

Annually: in a period of 1 year

So ... in contention is the wording "shall acquire". My interpretation is that the intention was: "shall begin to accrue" (vacation leave according to the following schedule.) This is consistent with personnel policies with which I have been familiar.

If the alternative interpretation that "shall acquire" is: "shall have accrued" (vacation leave according to the following schedule), then one is forced to interpret the intention that an employee will accrue the vacation leave during the prior year of service but does not receive any entitlement to that vacation leave during the period of accrual. (I find this interpretation difficult.)

This begs the fundamental question: "Was it intended that an employee accrue vacation leave during their first year of employment?"

<https://calchamberalert.com/2017/11/03/how-to-calculate-accrued-vacation-due-when-employment-ends/>

<https://www.thebalancecareers.com/sample-paid-time-off-policy-1918910>

My suggestion towards the manual revision are:

1) in 6-4: Vacation leave up to the amount of annual accrual may be taken prior to accrual when authorized by the supervisor.

2) in 6-4A: "shall acquire..." to be changed to "shall begin to accrue vacation leave according to the following schedule"

g

-----Original Message-----

From: Bill Ezell <tsb@quackers.net>

Sent: Wednesday, July 17, 2019 9:25 AM

To: Scholl Gary <gwscholl@gmail.com>; Board Assistant <boardassistant@templeh.org>; Selectboard

<selectboard@templenh.org>

Subject: Vacation payout

I talked to Jen at Melanson-Heath about vacation payout.

First, full accrual for both use and payout on the anniversary date is fine, other towns do that. We can change that as we wish, but it has to be explicit policy (in the employee manual and voted by the board).

Second, the proper way to pay is to do what we apparently have done, unclear why Judy didn't see the transactions.

We have an accrual account for the liabilities, the balance is on our year-end report. The money is paid out of either general funds or if a department itself has funds for that purpose, from that fund. A compensating entry is then made in the accrual account.

I think QuickBooks can handle more of this that we currently use it for, research project for our new bookkeeper.

But, we have a problem. The wording in the employee manual about vacation accrual is not very informative. It states that the anniversary date of employment is used to determine the amount of vacation days awarded, but says nothing at all about how that time is accrued. It does say that any accrued days will be paid out on termination. So, we're really in a tough spot not having any definition of the accrual. I suggest we pay Tim, then make it a priority for the board to rework that section.

Paul, can you add an agenda item for next meeting - 'discussion of revisions to employee manual'?

Bill

--

Bill Ezell

Chairman, Selectboard, Town of Temple, NH

---

This email has been checked for viruses by AVG.

<https://www.avg.com>

**From:** Peter Allen

**Sent:** Tuesday, July 16, 2019 12:09 PM

**To:** Gary Scholl

**Cc:** Christine Robidoux; Gail Cromwell; John Kieley; Ken Caisse; michael.t.darnell@comcast.net; Steve Concordia; Andrew Paul; George Willard; Ivy Bibler; Ted Petro

**Subject:** Re: Trust Funds for Highway Paving and Highway Culverts

well, the plot thickens because there was a transfer in April of 2016 of \$5000 to both 0392-0018 = Asphalt Paving Trust fund, and \$5000 to 0392-0024 = Culvert and Bridge Maintenance.

I will admit I do not comprehend the use of words like "offset" and appropriation in this context, but that is my ignorance for sure.

I hope this sheds some light on what happened.


What this does shed light on is that the treasurer does not have a Quick books register for all PDIP activity, which is a liability for sure...

let me know what you think.

below is attached the actual statement I got from PDIP

my regards as always

PEter

		NEW HAMPSHIRE Public Deposit Investment Pool		
Account Statement				For the Month Ending April 30, 2016
Town of Temple - GENERAL FUND - 101060001				
Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction
NHDPDP				
Opening Balance				504,988.03
04/29/16	04/29/16	Transfer to 103920018	1.00	(5,000.00)
04/29/16	04/29/16	Transfer to 103920024	1.00	(5,000.00)
04/29/16	05/02/16	Accrual Income Div Reinvestment - Distributions	1.00	208.85
Closing Balance				495,196.88
		Month of April	Fiscal YTD January-April	
Opening Balance		504,988.03	154,415.54	Closing Balance
Purchases		208.85	750,781.34	Average Monthly Balance
Redemptions (Excl. Checks)		(10,000.00)	(410,000.00)	Monthly Distribution Yield
Check Disbursements		0.00	0.00	0.51%
Closing Balance		495,196.88	495,196.88	
Cash Dividends and Income		208.85	781.34	

On Tue, Jul 16, 2019 at 10:13 AM Gary Scholl <[gwscholl@gmail.com](mailto:gwscholl@gmail.com)> wrote:

The chart I created show the values presented in the Town Reports. Because the arithmetic doesn't work, further investigation is indicated.

Since the offset of \$5,000 to the Paving Fund is the same as the culvert appropriation, and that the same data collection approach for the Culvert Trust shows a complementary offset of \$5,000, I hypothesize that this could be the source for the discrepancy.

**g**

**From:** Peter Allen <[templehtreasurer1@gmail.com](mailto:templehtreasurer1@gmail.com)>  
**Sent:** Tuesday, July 16, 2019 9:36 AM  
**To:** Gary Scholl <[gwScholl@gmail.com](mailto:gwScholl@gmail.com)>  
**Cc:** Christine Robidoux <[ricochetrobidoux@hotmail.com](mailto:ricochetrobidoux@hotmail.com)>; Gail Cromwell <[gpiersoncromwell@gmail.com](mailto:gpiersoncromwell@gmail.com)>; John Kieley <[johnkieley574@gmail.com](mailto:johnkieley574@gmail.com)>; Ken Caisse <[temple.nh.selectman@hotmail.com](mailto:temple.nh.selectman@hotmail.com)>; [michael.t.darnell@comcast.net](mailto:michael.t.darnell@comcast.net); Steve Concordia <[noche4444@yahoo.com](mailto:noche4444@yahoo.com)>; Andrew Paul <[apaulcopy@myfairpoint.net](mailto:apaulcopy@myfairpoint.net)>; George Willard <[sophiemoog@comcast.net](mailto:sophiemoog@comcast.net)>; Ivy Bibler <[lvysjoy13@gmail.com](mailto:lvysjoy13@gmail.com)>; Ted Petro <[maureenPetro16@gmail.com](mailto:maureenPetro16@gmail.com)>  
**Subject:** Re: Trust Funds for Highway Paving and Highway Culverts

hi, will do, but I am puzzled that your report does not show a credit of \$5000 for 2016 when there is that jump from 9k to 14k plus.

Just so you know, I requested VIEW ONLY authorization to the PDIP trust Funds, but Sherry Fiske turned me down. So I have no records either regarding these trust funds, but there should be a record in the files going back to 2015 and 2016 of a transfer from Gen Fund to PDIP, and then from pdip gen fund to the trust funds.

let me look into and will get back to you..Maybe PDIP can help me out..will call them

regards

PEter

On Mon, Jul 15, 2019 at 2:56 PM Gary Scholl <[gwscholl@gmail.com](mailto:gwscholl@gmail.com)> wrote:

Peter,

During my collection of information (using the Town Reports) for a joint meeting of the BAC and CIP committees, I encountered a possible discrepancy. This may be a mis-reporting or may have since been resolved. However, the two committees requested that I bring this to your attention for further inquiry with the auditors and/or trustees as you may deem pertinent.

The discrepancy is that the \$5,000 appropriated by Warrant Article #9 in 2016 to the Highway Culvert Fund (See Town Report for 2015) appears to have been added to the Highway Paving Fund. (See attachment and Town Reports 2015 and 2016)

Please let me know your findings.

**g**

--

Peter W. Allen

Treasurer, Town of Temple

603-325-5177 cell

603-878 -2536 office



Virus-free. [www.avg.com](http://www.avg.com)

--

Peter W. Allen

Treasurer, Town of Temple

603-325-5177 cell

603-878 -2536 office





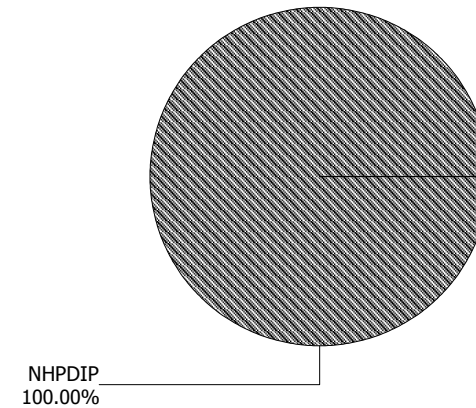
## Account Statement - Transaction Summary

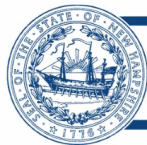
For the Month Ending **April 30, 2016**

Town of Temple - GENERAL FUND - 101080001

NHPDIP	
Opening Market Value	504,988.03
Purchases	208.85
Redemptions	(10,000.00)
Unsettled Trades	0.00
Change in Value	0.00
<b>Closing Market Value</b>	<b>\$495,196.88</b>
Cash Dividends and Income	208.85

Asset Summary		
	April 30, 2016	March 31, 2016
<b>NHPDIP</b>	495,196.88	504,988.03
<b>Total</b>	<b>\$495,196.88</b>	<b>\$504,988.03</b>
Asset Allocation		





## Account Statement

For the Month Ending **April 30, 2016**

Town of Temple - GENERAL FUND - 101080001

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
<b>NHPDIP</b>					
<b>Opening Balance</b>					<b>504,988.03</b>
04/29/16	04/29/16	Transfer to 103920018	1.00	(5,000.00)	499,988.03
04/29/16	04/29/16	Transfer to 103920024	1.00	(5,000.00)	494,988.03
04/29/16	05/02/16	Accrual Income Div Reinvestment - Distributions	1.00	208.85	495,196.88
<b>Closing Balance</b>					<b>495,196.88</b>

	Month of April	Fiscal YTD January-April		
<b>Opening Balance</b>	504,988.03	154,415.54	<b>Closing Balance</b>	495,196.88
<b>Purchases</b>	208.85	750,781.34	<b>Average Monthly Balance</b>	504,335.29
<b>Redemptions (Excl. Checks)</b>	(10,000.00)	(410,000.00)	<b>Monthly Distribution Yield</b>	0.51%
<b>Check Disbursements</b>	0.00	0.00		
<b>Closing Balance</b>	<b>495,196.88</b>	<b>495,196.88</b>		
<b>Cash Dividends and Income</b>	208.85	781.34		

