

**Budget Advisory Committee**  
**Town of Temple, NH**  
***Meeting Minutes***  
11:30 AM, 19 April 17, Town Hall Annex

Attendees: Gary Scholl, John Kieley, Christine Robidoux, Gail Cromwell, Ken Sullivan, Steve Concordia

Meeting called to order at 12:32 PM

The meeting minutes from January 31, 2017 were unanimously approved.

Lessons Learned from Last Year

John Kieley suggests meeting with the BOS in the fall before we begin our committee/departments meetings to review and approve the BAC "Scope of Work".

Gail Cromwell would like to see budget results compiled earlier, although we recognize that some departments budgets are outside of our control (Police, Ambulance, Recycling).

All BAC members are in agreement that communications between BAC members and committee chairs/departments heads should be in writing, instead of *or* in addition to, phone calls.

Ken Sullivan suggests adding an earlier step in the process, notifying the committee chairs/departments heads that we are beginning our budget review and will be contacting them for information by a certain date, so that they have more time to prepare.

All BAC members felt that the budget was good, overall, and were pleased that it was approved by the town.

Gail suggests looking at historical tax data based on specific types of expenditures rather than just by department ("Budget by Object"). Reviewing expenses like Energy, Building Maintenance, Salaries, etc. are some examples. This will create a different, more complete view of how our town's tax dollars are spent. John suggested picking a year to do this, for example 2007 compared to 2017.

Gary would like to see month to month reports, specifically for payments and receipts, to aid in monitoring cash flow trends.

Ken suggested talking to the software vendor about options for report formats. Steve Concordia offered to review the software, as that is his professional expertise.

*Action Items:*

- *Gary will go the next BOS meeting to discuss our "Scope of Work" for the year, and invite them to schedule a joint meeting with the BAC to meet with the auditors once the town audit is complete, as was done last year.*

Identify Critical Focus Topics for 2018 Budget

The BAC will monitor contract negotiations with the BOS and Temple/Greenville Police Board, in order to be prepared to respond to whatever may be the outcome. We will offer assistance to the BOS if they request it. The Police Board meets the first Monday of every month at 5PM, with the location alternating between Temple and Greenville. *Next Meeting is Monday, May 1<sup>st</sup> in Greenville.*

## **Budget Advisory Committee**

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

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

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The BAC will monitor legislative bills in Concord that may affect Temple town budgeting. The NH Municipal Association posts summaries on their webpage every Friday of the current bills being discussed ([www.nhmunicipal.org](http://www.nhmunicipal.org)). They also provide a news link to sign-up for e-mails and webinars.

There will be a Budget & Finance Workshop offered by the NHMA in September that BAC members will plan to attend.

The BAC will monitor ConVal relationship discussions.

The BAC will keep an eye out for funds available for infrastructure projects (culverts, bridges, etc.).

Gary and Steve will work together on data, spreadsheets and reports. Gary would like to provide the BOS with a one page snapshot report every month.

#### **Nominate and Elect Committee Officers**

All nominations were unanimously approved:

Gary Scholl, Chair

John Kieley, Vice Chair

Christine Robidoux, Secretary

Steve Concordia, Data (title TBD)

#### **Meeting Schedule**

The BAC will meet the 1<sup>st</sup> and 3<sup>rd</sup> Tuesdays starting in September. First meeting at 6:30PM, with times to be adjusted after that to accommodate the different departments and committees' schedules.

Meeting was unanimously adjourned at 1:48 PM

## BAC Scope of Work for 2018 Budgetary Cycle

- 1) Propose a sustainable budget for the Town of Temple that balances the resource needs of each departments with tax payers' interest.
- 2) Host a joint meeting with BoS and Auditor to review Auditor's Report.
- 3) Work with BoS to develop an appropriate "one page" monthly report format which can be easily created by the Administrative Assistant.
- 4) Continue to monitor contract and Budget negotiations with ConVal, Wilton Ambulance, Wilton Recycle Center and Temple-Greenville Police services; and to prepare alternative proposals where appropriate.
- 5) Cross reference current expenditure line items to enable alternative data views of Town expenditures (e.g. Personnel, Energy, Infrastructure Repair & Maintenance, etc.)
- 6) Monitor Revenues and Cash Flow to construct Budgetary models and, with an eye on Fund Balance, to advise BoS when setting Tax Rates.

### Need:

Spreadsheets from A.A. within 5 business days of month end:

Payments yyyy.xls	December 2016 and forward
Receipts yyyy.xls	December 2016 and forward
Budget Worksheet 2018.xls	Received only March for 2017

# **RECEIPTS** **2016**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Total Taxes Collected and Received	\$ 35,171	\$ 19,887.58	\$ 33,334.29	\$ 11,207.07	\$ 26,630.38	\$ 867,961.05	\$ 882,182.53	\$ 81,498.32	\$ 10,539.56	\$ 32,257.32	\$ 253,537.73	
Total Collected from Town Clerk	\$ 14,374	\$ 18,466	\$ 28,169	\$ 18,690	\$ 20,573	\$ 25,349	\$ 18,966	\$ 24,373	\$ 16,460	\$ 22,759	\$ 21,972	
Total Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue from the Fed. Gov.	\$ -	\$ -	\$ -	\$ -	\$ 543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue from the State of N.H.	\$ 14,058	\$ -	\$ -	\$ 346	\$ 15,767	\$ 1,750	\$ -	\$ 22,335	\$ -	\$ 20,673	\$ -	
Total Miscellaneous	\$ 255	\$ 4,711	\$ 1,278	\$ 1,245	\$ 453	\$ 1,895	\$ 566	\$ 1,004	\$ 3,598	\$ 363	\$ 736	
<b>Total Receipts (External)</b>	<b>\$ 2,039</b>	<b>\$ 2,462</b>	<b>\$ 305</b>	<b>\$ 25</b>	<b>\$ 568</b>	<b>\$ 390</b>	<b>\$ 9,913</b>	<b>\$ 1,000</b>	<b>\$ 200</b>	<b>\$ 74</b>	<b>\$ 257</b>	<b>\$ -</b>

## **EXPENDITURES**

Total General Government	\$ 29,226	\$ 21,632	\$ 44,650	\$ 39,267	\$ 31,321	\$ 28,987	\$ 34,325	\$ 20,720	\$ 25,955	\$ 29,136	\$ 27,363	\$ 5,190
Total Public Safety	\$ 21,250	\$ 23,550	\$ 48,382	\$ 21,093	\$ 29,522	\$ 30,995	\$ 19,794	\$ 29,336	\$ 19,617	\$ 23,181	\$ 29,878	\$ 31,360
Total Highways and Streets	\$ 19,146	\$ 23,264	\$ 13,079	\$ 21,994	\$ 12,294	\$ 17,729	\$ 29,607	\$ 42,980	\$ 22,193	\$ 150,251	\$ 17,235	\$ 22,883
Total Sanitation	\$ -	\$ -	\$ 16,472	\$ -	\$ -	\$ 16,472	\$ 392	\$ -	\$ -	\$ -	\$ 16,472	\$ 16,752
Total Health	\$ 731	\$ 421	\$ 1,708	\$ 500	\$ 2,443	\$ -	\$ 1,438	\$ 17,718	\$ 954	\$ 720	\$ 1,398	\$ (15,746)
Total Welfare	\$ 1,100	\$ -	\$ 371	\$ -	\$ -	\$ 371	\$ -	\$ -	\$ 1,121	\$ 900	\$ -	\$ 371
Total Culture and Recreation	\$ 4,004	\$ 2,623	\$ 3,462	\$ 6,650	\$ 2,676	\$ 5,498	\$ 3,007	\$ 6,752	\$ 3,543	\$ 3,755	\$ 3,103	\$ 8,851
Total Conservation	\$ -	\$ 266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Debt Service	\$ 1,182	\$ -	\$ 3,138	\$ -	\$ -	\$ 3,122	\$ 27,871	\$ 40,000	\$ 3,105	\$ -	\$ -	\$ 6,026
Total for Town Warrant Articles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,930
Total Payments to Trust Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Total Other Governments	\$ 217,447	\$ 217,447	\$ 217,447	\$ 217,447	\$ 217,447	\$ 217,451	\$ 217,451	\$ 217,451	\$ 217,451	\$ 217,451	\$ 370,706	\$ 191,167
<b>Total Expenditures</b>	<b>\$ 294,087</b>	<b>\$ 289,203</b>	<b>\$ 348,709</b>	<b>\$ 306,951</b>	<b>\$ 295,703</b>	<b>\$ 320,625</b>	<b>\$ 333,883</b>	<b>\$ 374,957</b>	<b>\$ 293,939</b>	<b>\$ 425,394</b>	<b>\$ 466,154</b>	<b>\$ 324,785</b>

## **CASH**

Cash on Hand-Citizens	1,350,304	354,165	468,237	192,773	361,037	937,367	505,198	255,361	496,110	446,768	256,859	113,789
Investment Cash at NHPDIP	154,464	904,628	504,988	495,197	95,304	102,352	1,102,706	1,117,172	617,536	317,778	318,682	821,643
<b>Cash Balance</b>	<b>\$ 1,504,768</b>	<b>\$ 1,258,794</b>	<b>\$ 973,225</b>	<b>\$ 687,970</b>	<b>\$ 456,340</b>	<b>\$ 1,039,719</b>	<b>\$ 1,607,903</b>	<b>\$ 1,372,533</b>	<b>\$ 1,113,646</b>	<b>\$ 764,546</b>	<b>\$ 575,541</b>	<b>\$ 935,432</b>

