

Budget Advisory Committee

Town of Temple, NH

Meeting Minutes

11:30 AM, 5 September 2017, Town Hall Annex

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

Meeting called to order at 11:36 AM

The minutes from the April 2017 meeting were discussed and approved unanimously as written.

The Chair confirmed that the Committee's scope of work for 2017/2018 was presented to the Board of Selectmen in April 2017 and approved. See attached.

Gail reviewed the personnel changes in the Town offices which will result in both fewer hours and lower costs going forward. The current schedule (20 hours/week for Selectmen's assistant and 10 hours/week for bookkeeper) may need adjustment as time goes on. Betsy Perry will continue to provide services to the Planning Board.

Approximately \$6000 was paid out in accrued vacation/sick leave to a former employee. Consideration will need to be given to how best to account for that.

The BMSI accounting system was discussed and it was agreed that consideration should be given to alternatives including Quick Books. The temporary bookkeeper (Brenda Wiley) has experience with other systems and could be helpful in this evaluation. As part of this evaluation consideration should be given to outsourcing payroll and possible changing banks. BMSI does not automatically interface with external payroll systems and Citizens Bank has problems with direct deposit of payroll checks.

Gary and Steve will be meeting with bookkeeping staff to evaluate the best way to extract data from the BMSI system for financial reporting.

Christine will contact the Town web site manager to provide contact information for Committee members and to correct a few issues.

The Auditors report for 2016 is available and Kieley will contact them to get an electronic version and to schedule a meeting with the Committee and Select Board. A copy of the Auditors suggestion letter to the Select Board will also be requested. The Auditor is currently working on an audit of the bookkeeping function due to the change in personnel.

Gail reported that there is a Wilton Ambulance meeting on September 7th to discuss the personnel changes and general direction of the service. The Select Board and Gary plan to attend.

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The Municipal Association's budget training session is scheduled for September 12th and several members of the Committee plan to attend.

The process and schedule for the development of the Committee's 2018 budget was discussed in detail. Highlights include:

1. The Committee will provide the Select Board with a list of cost information we will need....examples include medical insurance, liability insurance and debt service.
2. BAC will send a letter to each department/committee outlining the 2018 information we will require, their YTD expenses and 2017 budgets and the date of the meeting that we would like them to attend.
3. There will be three elections in 2018. It was agreed to ask the Checklist people and Steve Cullinan to come to one of the BAC's meetings to discuss their costs.
4. BAC will ask the Clerk, Treasurer and Tax Collector to come to one of its meetings.
5. The cost of the postage meter will be budgeted under administration vs allocated to departments/committees. Actual cost of postage will continue to be charged to departments/committees.
6. BAC would like to be able to track categories of expense such as energy and feels it can be done on Gary's system vs BMSI. Kieley will draft a straw list of categories for the Committee's consideration.
7. State requirements for the health officer may be increasing and it may become appropriate to compensate that position going forward.
8. There may be changes to the building permit and inspection process which may have budget implications.
9. The Committee's goal is to have a working budget complete by mid-December. It is understood that final figures for police, recycling, ambulance etc. may not be available at that time.
10. Kieley to develop a straw schedule for the Committee's meetings through the Budget Hearing in February
11. Gail reported that Greenville has requested that Temple take over the financial administration of the police department. Particularly given that the benefits for police staff are totally different than those for Temple staff, it was agreed that the Committee would not recommend that change. The Police Board will be considering a five-year contract beginning in 2018.

Next Meeting Scheduled for Thursday, September 21st at 10:30 AM.

Motion to adjourn at 1:46 by Kieley and seconded by Robidoux. Unanimously approved.

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	
Total Receipts (External)	\$ 2,039	\$ 2,462	\$ 305	\$ 25	\$ 568	\$ 390	\$ 9,913	\$ 1,000	\$ 200	\$ 74	\$ 257	\$ -

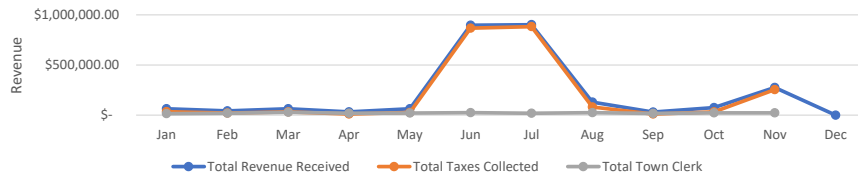
EXPENDITURES

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
Total Expenditures	\$ 294,087	\$ 289,203	\$ 348,709	\$ 306,951	\$ 295,703	\$ 320,625	\$ 333,883	\$ 374,957	\$ 293,939	\$ 425,394	\$ 466,154	\$ 324,785

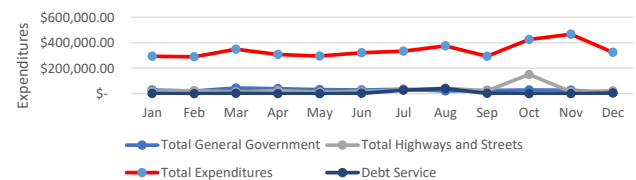
CASH

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
Cash Balance	\$ 1,504,768	\$ 1,258,794	\$ 973,225	\$ 687,970	\$ 456,340	\$ 1,039,719	\$ 1,607,903	\$ 1,372,533	\$ 1,113,646	\$ 764,546	\$ 575,541	\$ 935,432

2016 Revenues



2016 Expenditures



2016 CASH BALANCE (Stacked Areas)

