

## Budget Advisory Committee

### Town of Temple, NH

#### *Meeting Minutes*

10:30 AM, 21 September 2017, Town Hall Annex

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

Meeting called to order at 10:32 AM

The minutes from the 9 September 2017 meeting were reviewed and approved unanimously as written.

#### General Update

##### Monthly Report:

- G. Scholl pointed out that the one page excel summary report allows for detail information for each department to be unhidden.
  - To Unhide the columns, select the two rows that are hiding the department detail you would like to view, then right click and select Unhide.
- G. Scholl is getting the data for the report from BMSI with supervision. He is only extracting data to put it into his own format for reports.
- The Revenues and Cash data is showing a wide range of amounts from month to month. Just something to keep an eye on and seek to understand why this happens.
- A suggestion was made to add columns for major expenses for 2018. This will be helpful for the BOS when setting the tax rate.
- G. Cromwell needs the current revenues to date in order to compile projected revenues for 2018 for the DRA. The due date was September 1<sup>st</sup>, however she received and extension. G. Cromwell requested assistance from the BAC. G. Scholl will advise and support G. Cromwell as needed. G. Cromwell will follow-up with DRA for firm deadline.
- G. Scholl would like to turn over the data management and reporting to S. Concordia now that things have stabilized and are in order. G. Scholl, S. Concordia and G. Cromwell will meet with Municipal staff on 21 Sep at 4.
- Including the Fund Balance on the report was discussed. The Fund balance is only used at year end when determining the tax rate, so the BAC felt that it was not necessary to include.

##### *(Report Attached)*

##### Meeting with Auditors:

- A meeting is scheduled with the auditors to discuss their report and recommendations with the BAC & BOS on October 5<sup>th</sup> at 6 PM. Brenda and Judy will also be asked to attend.

##### Budget and Finance Workshop:

- G. Scholl provided S. Concordia with a copy of the 2016 Law of Budgeting workbook.
- J. Kieley shared a list of takeaways from the day and e-mailed them to BAC members. List was "things to be aware of", not hard and fast changes. *(Document attached)*

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- Main items to be aware of include, Police and Contingency funds (equipment, welfare, abatements)
- While we agreed that all items on the list should be looked at, a few at a time would be the best approach.

G. Cromwell reported that the Highway/Bridge Culvert & Library projects both came in under budget. That's good news! Unused funds from the Highway Bridge will remain in the trust fund for future repairs.

#### Calendar for 2018 Budget

Dates were reviewed and modified as needed (*Schedule attached*). Personal department assignments were reviewed and finalized. *Dates/Times are subject to change based on department availability.*

As discussed at our April meeting, communication with departments will include:

- G. Scholl will draft a letter to all departments notifying them of the dates we would like to meet or have their projected numbers for 2018.
- A personal face-to-face or phone conversation (not voice message or e-mail) follow-up to confirm the date and data expectations prior to the meeting for their department by the assigned BAC member, and answer any questions they may have. This contact should happen a couple of weeks before the meeting to allow time for preparation.
- A second face-to-face or phone conversation a couple of days before the meeting to confirm.

J. Kieley compiled a list of external vendors identifying projected contract numbers for 2018. He will follow-up with Gretchen in the office for the November 14<sup>th</sup> meeting.

G. Scholl has questions on three Animal Control line items that do not have a code. Can they go into one of the other Animal Control categories? G. Scholl will follow-up with municipal office staff. C. Robidoux will follow-up with Animal Control officer.

#### New Business

##### **Municipal Software**

Avatar wants to sell new software to the town that will cover everything. G. Scholl compiled a list of software programs used by other towns (gathered at the Budget Law workshop). He will share it with the town office staff for their review. Gretchen can also seek additional suggestions using listserv.

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The BAC recommends scheduling a meeting to review other software options with BOS and office staff. The BAC recommends having the office staff involved in the process as much as possible, including reviewing demos and testing.

#### **Police**

G. Cromwell reported that Greenville is requesting a 3-Year contract and would like Temple to take on the administrative duties. The BOS is discussing. Currently the town of Temple pays 39% of the maintenance other expenses, per the existing contract.

#### **Internet**

K. Sullivan led a discussion on Internet Availability in Temple. He was advised that a committee could be created either by authorization by the BOS or by a Petitioned Warrant Article. Once established, a budgetary line item for 2018 could be created, possibly for the amount of \$1, to allow for future expenditures at the discretion of the BOS.

Next Meeting Scheduled for Tuesday, October 3<sup>rd</sup> at 11:30 AM.

Meeting was adjourned at 12:22pm

TEMPLE FINANCIAL REPORT  
2017 As of: Aug 2017

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total to Date	Total Budget	Percent To Date	Requeste By Dpt	BAC	BoS
																	Approved	Approved

EXPENDITURES

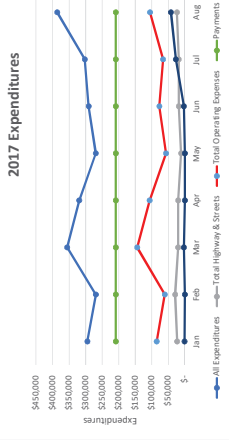
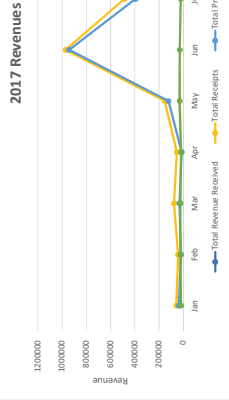
*****TOTAL** EXECUTIVE	\$ 5,591	\$ 5,754	\$ 9,419	\$ 8,786	\$ 5,428	\$ 8,922	\$ 9,553	\$ 3,880	\$ -	\$ -	\$ -	\$ -	\$ 57,332	\$ 87,773	65%			
*****TOTAL** ELEC., REGIS., & VITAL STAT	\$ 1,851	\$ 1,563	\$ 4,337	\$ 2,225	\$ 1,674	\$ 2,770	\$ 2,110	\$ 2,246	\$ -	\$ -	\$ -	\$ -	\$ 18,774	\$ 29,939	63%			
*****TOTAL** FINANCIAL ADMINISTRATION	\$ 1,581	\$ 2,089	\$ 7,451	\$ 7,533	\$ 4,843	\$ 4,598	\$ 2,401	\$ 39,666	\$ -	\$ -	\$ -	\$ -	\$ 70,162	\$ 74,007	95%			
*****TOTAL** LEGAL EXPENSES	\$ -	\$ 234	\$ 536	\$ 270	\$ 103	\$ 420	\$ 554	\$ 1,488	\$ -	\$ -	\$ -	\$ -	\$ 3,603	\$ 16,000	23%			
*****TOTAL** PERSONNEL ADMINISTRATION	\$ 7,103	\$ 6,627	\$ 6,649	\$ 13,316	\$ 6,772	\$ 6,654	\$ -	\$ 18,614	\$ -	\$ -	\$ -	\$ -	\$ 65,785	\$ 88,550	74%			
*****TOTAL** PLANNING & ZONING	\$ 78	\$ 287	\$ 68	\$ 52	\$ 60	\$ 2,340	\$ -	\$ 197	\$ -	\$ -	\$ -	\$ -	\$ 3,083	\$ 9,357	33%			
*****TOTAL** Government Buildings	\$ 1,058	\$ 3,998	\$ 2,864	\$ 2,088	\$ 2,125	\$ 5,313	\$ 338	\$ 442	\$ -	\$ -	\$ -	\$ -	\$ 18,226	\$ 34,525	53%			
*****TOTAL** GENERAL GOVERNMENT	\$ 20,909	\$ -	\$ 360	\$ 1,518	\$ -	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,148	\$ 41,377	56%			
*****TOTAL** PUBLIC SAFETY	\$ 20,594	\$ 6,875	\$ 68,890	\$ 31,732	\$ 18,876	\$ 19,786	\$ 13,401	\$ 3,145	\$ -	\$ -	\$ -	\$ -	\$ 183,300	\$ 337,417	54%			
*****TOTAL** HIGHWAYS AND STREETS	\$ 23,465	\$ 29,406	\$ 20,541	\$ 20,242	\$ 11,334	\$ 18,307	\$ 15,128	\$ 23,559	\$ -	\$ -	\$ -	\$ -	\$ 167,097	\$ 376,751	44%			
*****TOTAL** SANITATION	\$ -	\$ -	\$ -	\$ 15,128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,383	\$ 61,212	74%			
*****TOTAL** HEALTH AND WELFARE	\$ 313	\$ 286	\$ 2,892	\$ 840	\$ 1,070	\$ 1,929	\$ 1,097	\$ 5,038	\$ -	\$ -	\$ -	\$ -	\$ 13,467	\$ 32,976	41%			
*****TOTAL** CULTURE AND RECREATION	\$ 2,419	\$ 3,301	\$ 4,879	\$ 2,628	\$ 4,392	\$ 5,560	\$ 2,928	\$ 6,990	\$ -	\$ -	\$ -	\$ -	\$ 33,088	\$ 54,047	61%			
*****TOTAL** CONSERVATION	\$ 266	\$ -	\$ -	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 344	\$ 519	66%			
*****GRAND TOTAL** OPERATING EXPENSES	\$ 85,221	\$ 60,420	\$ 144,014	\$ 106,436	\$ 56,676	\$ 76,990	\$ 66,096	\$ 105,263	\$ -	\$ -	\$ -	\$ -	\$ 702,781	\$ 1,244,450	56%			
*****TOTAL** DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%			
*****TOTAL** ADDITIONS TO TRUSTS & CRF's	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%			
*****TOTAL** OTHER WARRANT ARTICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%			
*****TOTAL** OTHER WARRANT ARTICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%			
*****TOTAL** PAYMENTS TO OTHER GOV'S	\$ 208,651	\$ 208,651	\$ 208,651	\$ 208,651	\$ 208,651	\$ 208,651	\$ 208,651	\$ 208,651	\$ -	\$ -	\$ -	\$ -	\$ 1,689,448	\$ 2,700,000	62%			
*****TOTAL** OTHER FINANCIAL USES	\$ 209,566	\$ 208,681	\$ 211,794	\$ 212,646	\$ 212,714	\$ 213,737	\$ 236,256	\$ 260,631	\$ -	\$ -	\$ -	\$ -	\$ 1,786,168	\$ 2,911,695	61%			
*****GRAND TOTAL** ALL EXPENDITURES	\$ 294,787	\$ 269,101	\$ 355,767	\$ 319,284	\$ 269,391	\$ 290,727	\$ 302,352	\$ 385,895	\$ -	\$ -	\$ -	\$ -	\$ 2,488,969	\$ 4,156,345	60%			

Revenues

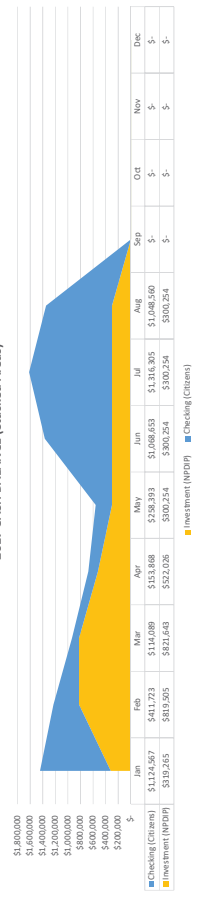
Property Taxes + Reimbursed Liens	36,009	18,510	30,981	11,981	121,472	94,172	393,045	52,745					\$ 1,608,459	\$ 3,500,000	46%			
*****TOTAL** TAX COLLECTOR RECEIPTS	\$ 36,823	\$ 19,212	\$ 38,878	\$ 19,522	\$ 121,732	\$ 94,244	\$ 393,788	\$ 77,772	\$ -	\$ -	\$ -	\$ -	\$ 1,608,459	\$ 3,500,000	46%			
*****TOTAL** TOWN CLERK RECEIPTS	\$ 18,488	\$ 22,118	\$ 21,774	\$ 18,067	\$ 28,777	\$ 28,275	\$ 20,444	\$ 21,066	\$ -	\$ -	\$ -	\$ -	\$ 180,937	\$ 249,885	72%			
*****TOTAL** FEDERAL GOV RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%			
*****TOTAL** NH STATE GOV RECEIPTS	\$ -	\$ -	\$ -	\$ 14,316	\$ 14,713	\$ -	\$ 62,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,883	\$ 140,800	65%			
*****TOTAL** MISCELLANEOUS REVENUE	\$ 1,129	\$ 576	\$ 773	\$ 386	\$ 468	\$ 439	\$ 7,040	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 10,814	\$ 11,391	96%			
*****GRAND TOTAL** ALL RECEIPTS	\$ 56,410	\$ 41,905	\$ 75,762	\$ 52,688	\$ 151,976	\$ 971,208	\$ 484,205	\$ 98,861	\$ -	\$ -	\$ -	\$ -	\$ 289,765	\$ 405,786	71%			

CASH

*****TOTAL** CITIZENS END OF MONTH	\$ 1,124,567	\$ 441,733	\$ 144,098	\$ 153,858	\$ 355,393	\$ 1,088,653	\$ 1,316,395	\$ 1,048,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
*****TOTAL** NHDPDP END OF MONTH	\$ 313,265	\$ 519,265	\$ 821,640	\$ 522,026	\$ 300,234	\$ 300,234	\$ 300,234	\$ 300,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
*****TOTAL** CASH (\$1,000)	\$ 1,444	\$ 1,231	\$ 936	\$ 676	\$ 559	\$ 1,369	\$ 1,617	\$ 1,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Change in Cash	\$ (212,603)	\$ (295,487)	\$ (259,487)	\$ (117,248)	\$ 810,260	\$ 247,653	\$ (287,746)	\$ (287,746)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Revenues-Expenses	\$ (227,196)	\$ (280,005)	\$ (266,598)	\$ (117,414)	\$ 680,481	\$ 181,853	\$ (287,034)	\$ (287,034)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Difference	\$ 14,362	\$ (15,487)	\$ (17,491)	\$ 6,750	\$ 106	\$ 120,779	\$ 65,799	\$ 19,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				



2017 CASH BALANCE (Stacked Areas)



Town of Temple  
Budget Advisory Committee  
NHMA Budget Training  
List of Ideas/Follow Up Items for Temple

- 1 Warrant Article language...need to specify sources i.e. taxation, reserves etc. DRA website has sample language. Articles involving more than \$100k must be listed first although order may be modified at town meeting.
- 2 Should we consider having a contingency fund? 1% of overall budget maximum. Would this allow us to lower departmental budgets knowing that if we went over we could rely on contingency.
- 3 The 2017/2018 calendar is on the NHMS website now.
- 4 Should the BAC make recommendations on warrant articles? Would require vote at town meeting.
- 5 Fund balance recommendations are 5% to 15% of revenue or 8% to 17% of expenses. All are without school, state or county.
- 6 Get copy of DRA budget form so BAC knows what goes to the State and when.
- 7 Residents have the right to request year-to-date revenue and expense reports at any time. Should Temple post Gary's summary report on the web site monthly.
- 8 There is new and more expansive legislation re what detail fund monies can be spent on. Reference RSA 31:95-h and 35-B.
- 9 Does Temple have bond payments coming up? Are we billed?
- 10 Does Temple have a tuition fund under the trustees of the trust funds? Issue is if tuition satisfies the public purpose rule.
- 11 Should we set up a welfare trust or revolving fund since we over budget every year?
- 12 Would be helpful to have a spread sheet summarizing all of Temple's funds and reserves to include stated purpose, agent to expend, history or contributions and expenditures and current balance.
- 13 Temple supplies water to store and church and septic to church which violates public purpose rule. Continue?
- 14 Can we estimate what Temple will owe ConVal for 2018/2019 year?
- 15 Look at "State Aid to Municipalities" booklet on NHMS website. Lots of good info on what we can expect from revenue sharing, retirement, room and meals etc.
- 16 What is Temple's bond rating? Some other towns track.
- 17 Portsmouth produces an informative and easy to read budget document which includes what they're doing re sustainability.
- 18 Should Temple set policies/goals re budget, fund balance and tax rate?
- 19 Add fund balance to current chart that tracks budget and tax rate.
- 20 Should research grant sources for each department annually in advance of budget season.
- 21 Since payroll is a large percent of budget should consider early in budget process vs at the end.

- 22 Should Temple take a new look at health insurance providers this year? It's been 5 years or so since last did.
- 23 Compare Temple to a peer group using data from nhpfc.org. Include overall town budget, tax rate, personnel costs etc. Possibly express as per capita.
- 24 Hanover uses a July 1 fiscal year with town meeting in May. Would tie in with ConVal fiscal year. Would have transition issues.
- 25 Should Temple consider doing a say 5-year projection of expenditures and tax rates. Would incorporate CIP plan.
- 26 Local option fee (HB 121) allows towns to assess now up to \$10 on car registrations to pay for town transportation projects. Could include trail development???
- 27 Some towns use capital reserves vs bonds because avoids 2/3rds vote.
- 28 Accounting software used by NH towns....GARY HAS LIST

TOWN OF TEMPLE  
BUDGET ADVISORY COMMITTEE  
2018 BUDGET DEVELOPMENT SCHEDULE

Date	Time	Subject
September 21	10:30	Organization
October 3	6:00	BOS, Administration and Legal, Maintenance and Repairs to Municipal Building
October 24	11:30	Highway and Cemetery
November 7	11:00	Town Clerk, Tax Collector and Treasurer Moderator and Checklist Supervisors Highway...second meeting if needed
November 15	6:00	Fire Department Animal Control Library External vendors...info from Assistant to BOS
December 5	11:30	Reports on BAC member assignments*
December 19	11:30	Best information on Police, Recycling and Ambulance Review of overall budget
January	Meetings to finalize budget	
February	Budget and Warrant Articles Hearing	

BAC Member Assignments:

Gary: Welfare, Ambulance, Recreation  
Steve: Planning Board, Patriotic Purposes, Fire Dept  
Christine: Town Hall, Recycling, Animal Control, Library  
Steve: Energy (diesel, gas, electricity, propane and heating oil), TEEC  
John: ZBA and ConComm  
Gail: Police