

**Joint Meeting of the Temple Select Board and  
Budget Advisory Committee Minutes  
September 14<sup>th</sup>, 2022  
7 PM at the Town Hall**

The hearing was opened at 7 p.m. by Budget Advisory Committee (BAC) Chair Gary Scholl.

Select Board (Board) members present: Bill Ezell, Select Board (Chair), Ken Caisse, George Willard.

BAC members in attendance: Gary Scholl (BAC Chair), Gail Cromwell, Tim Fiske, and Paul Clifton-Waite.

Others present: Tim Greene of the town's private audit firm, Roberts and Greene, PLLC, and town Treasurer Peter Allen.

Scholl introduced auditor Tim Greene, who began a review of the Town of Temple Financial Report as of December 31, 2021, a copy of which is attached.

Members of the BAC and SB asked questions of Greene. Greene addressed the town's net position ending in \$3,523,171 as addressed in Exhibits 1 and 2. Greene addressed a number of the report's terms, from capital assets to long-term assets, and various fund balances including unassigned and non-spendable.

Greene addressed the June 28, 2022 letter of his firm to the Board, a copy of which is attached. The letter identified no significant difficulties in dealing with management in performing and completing their audit.

Officials discussed town policy regarding sick time use by town employees and possible uses of unused sick time at retirement time. Officials determined a need to check town policy language for future updates.

Officials discussed capital assets, liabilities and debt, and balance sheet. The town's unassigned fund balance was 27.5 percent of the General Fund expenditures.

Scholl voiced concern about numbers when setting the town tax rate and whether the town would this year be able to control the change as much as in past and keep the tax rate stable. Some discussion focused on revenue shortfalls, although total revenues had increased 13 percent over 2020.

Cromwell stated it was reassuring to find no evidence of mismanagement or fraud and asked whether town procedures could be improved. Greene answered that nothing was missing, and that Temple is not that unusual for a small town.

Scholl shared his concern about the future impact of a possible economic downturn might have on the town's 2023 budget. He asked how officials might take into account the current market volatility. Officials discussed contingency fund preparation, including increasing funds for fuel.

Greene stated he could not provide budget advice within his firm's scope. He said he could also not speak for what budget preparations the New Hampshire Department of Revenue Administration (DRA) might prefer to see. However, Greene said that contingency preparation and use of the fund balance are two possible preparatory routes. Discussion ensued over the size of a contingency fund.

Ezell noted that their underestimation of revenue has given the town a one-time bump of several hundred thousand dollars. Allen asked about ACH use by the town to avoid certain fees, including changing utility payments to this method.

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Discussion ended at 7:49 p.m.

Fiske motioned to adjourn, seconded by Clifton-Waite. Meeting ended at 7:50 p.m.

Respectfully submitted,

Paul Clifton-Waite  
BAC Secretary