

**Budget Advisory Committee & Capital Improvements Committee**  
**Town of Temple, NH**  
*Meeting Minutes*

6:00 PM, 18 November 2020, Remote Access via Zoom

1. Call to Order and Roll Call 6:00 PM  
Gary Scholl, John Kieley, Gail Cromwell, Christine Robidoux, Mike Darnell, Tim Fiske, George Willard (Select Board)  
*Absent: Bill Ezell (Select Board)*

CIP members present: Andrew Paul, Ken Caisse (Select Board), Ivy Bibler

Others present:

Library: Becky Van Dam, Beth Crooker, Cam Lockwood

Fire Department: George Clark, Will Wildes

Recreation Department: Vivian Wills

Town Hall Advisory Committee: Connie Kieley

2. Scholl read the State of Emergency Order Checklist allowing electronic meetings under the Right-to-Know law.
3. Review Budgets and Facilities Needs for:

Animal Control

AC Officer sent an email to Darnell requesting we keep the wages the same as 2020 for 2021. Animal activity is increasing in town. She needs a little bit of money for food (supplies). There is currently \$200 on the supplies line. Caisse suggests funds for kennel upkeep may be needed, however Animal Control Officer was not present at the meeting to confirm. Cromwell asks if ACO is holding expenses until the end of the year, since there are none yet posted for miscellaneous, vet services, supplies, or dog damage (kennel upkeep). It makes it difficult to do budget preparation at this time without the information. This is a problem in other departments, as well. *Follow-up with ACO is needed.*

Library

Trustees report that a new director was hired, Elizabeth Crooker. Becky Van Dam has been tracking the budget since previous director's resignation earlier in the year. Scholl acknowledged questions on repair and maintenance charges, and that some were put under Municipal charges instead of the library. This will be corrected and moved to the library budget. JP Pest and alarm maintenance costs were tracked

under municipal, but should be under library repairs and maintenance. He is awaiting an updated report from the bookkeeper.

- Library Director's salary was increased to \$19/hr for 25 hours per week. Assistant wages were also increased to \$15/hr. The trustees are hoping the library will open back up in April and budgeted accordingly.
- The Library telephone line was reduced since they got rid of one line.
- Electric and heating are unknown, since the library is closed now, but they suggest keeping them at the same as 2020 for now.
- The mason work and painting may go up as the providers they received estimates from fell through. This will be under Repairs and Maintenance for 2021. Requesting \$4000 to cover that work, plus the annual maintenance costs. However, Lockwood reports that the painting estimate they received at the time of the budget preparation of \$1300 was too low. Lockwood believes we should increase for repairs and maintenance. Two estimates that came in so far are \$1500 and \$3000. This is for exterior painting mostly, and some interior painting front wall. *They will follow-up with the BAC when they receive their final estimates.*
- Dues and Subscriptions is tracking appropriately now.
- Supplies same as last year.
- Postage increase for mailing to residents (postcard).
- Reduced newspapers since they are not getting papers now.
- Added funds for landscaping due to project happening in 2021. This is for maintenance. Upfront costs will be covered by the library private account.
- Mileage is for back and forth to Peterborough for loaner books from other library collections.
- Books, Magazines, and Video media are the same.
- Miscellaneous reduced, with money left in for printing costs for postcards.

Cromwell informed the BAC that the VG proposed to maintain the library landscaping for a much lower amount and the library declined. Lockwood reports that the proposal did not suit the library and that they received the proposal with short notice to consider. There was a difference of opinion on the plantings. They are happy to have the VG take over maintenance in the future, however the library trustees would like to design and set up the initial landscaping. C. Kieley reports that the VG decided not to pursue working with the library, and they will not be able to take on a high maintenance garden.

Darnell asked about the generator. Where has it been tracked in the past? Scholl believes it should be tracked as half highway and half library. BAC will review and make sure it's tracked appropriately. Scholl will determine the costs break down and split with the highway since the generator is shared.

Fiske believes it was tracked under Government Buildings rather than highway. Scholl asks if it should be there. Van Dam prefers it there rather than under library. Darnell reports that it wouldn't likely be an even split. Kieley disagrees, it kicks in for both when the power goes out for equal time.

Kieley asks Van Dam for projections for 2020 regarding any leftover funds there might be, so that it can be used for tax reduction. In the next six weeks, money will be spent on librarian salary and utility expenses. Not using a lot of heat or electric. Assistant wages will stay the same. Magazines will likely not go up much. Video around \$800, supplies will be close, books will be close. Have not used miscellaneous at all this year.

Scholl has asked Bookkeeper for latest numbers for the Select Board tax rate setting meeting scheduled for tomorrow evening.

Historically the CIP request from the library included \$12,000 furnace scheduled for next year. Is it still necessary? Lockwood reports that it is not necessary. It was changed from oil to gas a few years ago and was very noisy. It was insulated and it is no longer a problem. Paul would like it evaluated to see how much longer it will last, rather than revisiting this every year. We should get expert advice. Lockwood will contact Card Heating and Cooling to have him look at it. J. Kieley suggest creating a capital reserve account so that funds are available when needed. Paul agrees. Scholl suggests having one large capital reserve fund rather than multiple small capital reserve funds and this may be a topic for discussion for the CIP.

Consensus to split the generator cost between library and highway. Scholl will make note and finalize at a future BAC meeting.

Thanks to Library trustees and new Library Director for their service to the community.

#### Fire Department

George Clark reports that increases are due to having new members at the Fire Department.

- Drill allowance up since they have new members. Social Security and Medicare went up accordingly.
- Health and Safety for new members for physicals.
- PPE up with added members, 8-9 sets of new gear. FEMA grant covered this year, but gear will need to be replaced of the next few years. Three sets per year instead of two.

- Rescue squad up. Five EMT's this year, plus 7 new members are taking EMT class now, finished at the end of December. This is for new gear for the new members, as well as AED pads on a schedule rather than lump sums all at once.
- Training went up to \$5000 with the hopes that the FF1 class will be offered. He has members that would like to take the class next year, if it's offered. It was \$3000 this year.

BAC trying to determine what the surplus might be for the tax rate setting. Clark does not believe there will be a surplus this year. Some expenses are offset by CARES funding. Looking at Equipment and Maintenance, monies were moved between line items to cover unexpected costs for new members. Looking at what's left now and the outstanding bills for the year, there will not be much if anything left.

Kieley: We need to reconcile grants against payments. Drill Allowance close to \$14K against \$7500 for the budget. That includes First responder stipend. That number is not showing the drill allowance still to be paid this year. There is no specific revenue account for the First Responders stipend (CARES funding). There was extra turnout gear, etc. \$6600 in the PPE line was also reimbursed. Other State Revenue may include the Fire Dept. reimbursement. BAC will have to explore and confirm where the CARES revenue is tracked. Turnout gear CARES funding \$2100 each set. Clark will get the number to Kieley/Scholl tomorrow in order to track that Other State Revenue figure.

Room and Meals revenue showing \$0. That number will come at the end of the year.

Darnell: Do all buildings in town have Carbon Monoxide detectors? Caisse does not believe they are in any other building. Library has a gas furnace and there were problems in the past. Highway garage can't have them due to the equipment stored there. The Town Hall does not need them, unless just in the furnace room. Same at the Municipal building.

CIP question for the Fire Department: No requests for this year. In the last few years, turnout gear shifted to budget rather than CIP. In the future, will that appear on the CIP schedule? Clark reports they were moved to the budget and are replaced every year on a rolling basis rather than one lump sum every few years. The number may fluctuate based on people coming and going, but it should be able to go down in the future in the budget. Only a rescue truck is on the schedule and that is a few years away.

Thanks to George Clark and his crew for their service and a job well done!

### Recreation Budget, Vivian Wills

Budget request was sent to Mike Darnell and Gary Scholl.

Five events plus AV equipment for outdoor movies. Asking for the same amount as last year (\$3000), since this year COVID affected events. Are the portapotties tracked somewhere else in the budget? Yes, under Government Buildings, Ballfield Maintenance and Repairs. Estimate money spent for 2020 will be about \$225.

Could AV equipment come out of Rec Committee revolving fund? Wills reports that she would like to check with Peter Allen before a decision is made on this. AV equipment, speakers/mikes are used for many events not just rec commission events so it may not be appropriate out of rec commission fund. Is this new equipment or the same system. Wills unsure and would like to consult with Dan Cournoyer.

Kieley: Anticipates that \$2700 will be left. Is this correct? Wills confirms.

Thanks to Vivian for her work and service to the town.

### Town Hall Advisory Committee

C. Kieley reports that everything seems to be in very good shape except for the front painting of the exterior. It was last done in 2015 for \$1850. It should be on the radar for 2022. The other sides look pretty good. The cost will likely be higher in 2022.

CIP: Any other requests. Cromwell reports nothing new.

### Other Business

The electric meter is still at the ballfield at the elementary school. It was supposed to be removed two years ago. Fiske spoke to Board Assistant. The Select Board needs to give direction on this so action can be taken to have it removed. It is located behind the backstop at the elementary school. Caisse will follow-up.

Fiske reports that the Board Assistant is confused by the tracking of the Cemetery expenses and payments. Can the process be simplified? There is income appearing on the revenue side, however the cemetery labor line not showing expenses. They may be paid out of highway labor. Nothing under burial services line. Is that where maintenance labor is being tracked? Check with K. Perry to see where it is being tracked so we can budget accordingly. We need to match costs against revenue to be sure we are covering our costs.

### Minutes

Motion to approve minutes of November 11 by Kieley, second by Fiske. Unanimous by roll call vote.

## New Business

Tax setting. Scholl suggest subcommittee get together tomorrow before the SB meeting to come up with a proposal. Reports should be arriving from Julie this evening. Scholl will volunteer, Kieley and Cromwell also volunteer. A DRA form was sent for a correction of the revenue. Preliminary rate should come sometime tomorrow before the evening meeting. On the MS-434, the only issue was for the cemetery per Caisse. Need to be in sync with the state. The SB needs to request the Trustees of Trust Fund to reimburse for cemetery funds. In 2019, it was \$17K but there is no accounting for the \$15K. Repairs to the gravestones would account for that amount.

Proposed meeting time of 3 PM for the BAC Subcommittee.

Caisse says tomorrow night conversation will focus on the surplus and the tax rate setting, after we get the form from the DRA.

Kieley motion to adjourn Cromwell second. Unanimous approval at 7:57 PM.

### Attachments:

*Library\_Budget\_2021*

*Proposed 2021 Budget for Fire Department*

*2020\_11\_18\_Email\_TaxRate\_Scholl*

*MS434R*

### Action Items:

- *Follow-up with ACO is needed. (Darnell)*
- *Library Trustees will follow-up with the BAC when they receive their final estimates for painting and mason work. (Robidoux)*
- *BAC will review and make sure Library and Highway generator maintenance is tracked appropriately. Scholl will determine the costs break down and split since the generator is shared.*
- *Lockwood will contact Card Heating and Cooling to have him look at the Library furnace to determine how much longer it will last. (CIP)*
- *BAC will have to explore and confirm where the CARES revenue is tracked. Clark will get the number to Kieley/Scholl tomorrow in order to track that Other State Revenue figure.*
- *Wills to follow-up with Treasurer and D. Cournoyer regarding AV Equipment.*
- *Caisse will follow-up with Board Assistant to have Electric Meter at the ballfield next to the school removed.*
- *Scholl to follow-up with K. Perry to determine process for tracking Cemetery Labor.*

**2021 Mansfield Library  
Budget Development**

	2020: Year to Date (9/30/2020)				2021 Budget Setting		2021 Notes
	Expenditures	Budget	\$ Over Budget	%Of Budget	Dpt Rqst	Budget	
<b>4550 · 4550 Library</b>							
4550110 · LIB Library's Assistant Wages	6,335	8,282	-1,947	76.5%	8,780		Placeholder (15 hours/week * \$15 hour) - 9 months
4550120 · LIB Librarians Salary	8,260	21,421	-13,161	38.6%	24,700		\$19 per hour/25 hours per week
4550220 · LIB Social Security	905	1,842	-937	49.1%	2,076		
4550225 · LIB Medicare	212	431	-219	49.1%	485		
4550341 · LIB Telephone	1,161	1,000	161	116.1%	900		Got rid of one telephone
4550410 · LIB Electric	624	1,300	-676	48.0%	1,300		Placeholder
4550411 · LIB Heating	0	2,200	-2,200	0.0%	2,200		Placeholder
4550430 · LIB Repairs and Maintenance	780	1,500	-720	52.0%	4,000		Charged for generator maintenance (\$402), alarm maintenance, pest control, Painting(1300) and Mason (400) work in 2021
4550560 · LIB Dues and Subscriptions	1,090	350	740	311.4%	1,200		Library World, NH Downloadable Books Consortium (Overdrive), Trustees Association
4550620 · LIB Supplies	482	1,000	-518	48.2%	1,000		Paper and toner
4550625 · LIB Postage	92	30	62	306.7%	312		\$92 for PO Box, plus postcard and survey mailing
4550637 · LIB Newspapers	0	300	-300	0.0%	225		Total less three months
4550650 · LIB Landscaping	0	1	-1	No Budget	500		Maintenance and planters
4550660 · LIB Mileage	0	100	-100	0.0%	150		Twelve trips per year, depending on requests, paperwork to participate was filed late in the year, not active this year. \$8 per trip
4550670 · LIB Books	3,800	7,000	-3,200	54.3%	7,000		
4550671 · LIB Magazines	180	300	-120	60.0%	300		
4550672 · LIB Video Media	199	1,000	-801	19.9%	1,000		DVD's and E-books, Kindles (Video/Electronic Media)
4550690 · LIB Miscellaneous	0	1,000	-1,000	0.0%	500		Planning to do mailing (\$300)
<b>Total 4550 · 4550 Library</b>	<b>24,121</b>	<b>49,057</b>	<b>-24,936</b>	<b>49.2%</b>	<b>56,628</b>	<b>0</b>	Spending funds on landscaping and technology upgrades out of library trust funds and recent gifts. \$5000 on Technology Upgrades \$1500 on Landscaping \$300 New Cart for sorting, processing

## Proposed Fire Department Budget

<b>ACCOUNT NUMBER</b>	<b>2021 Budget</b>	<b>2020 Budget</b>
4220190- Drill Allowance/Salaries	\$9,600.00	\$7,500.00
4220220- Social Security	\$595.20	\$434.00
4220225- Medicare	\$139.20	\$105.00
4220290- Health and Safety	\$2,345.00	\$1,200.00
4220560 - Dues & Subscription	\$2,100.00	\$2,100.00
4220610 - PPE	\$8,500.00	\$5,500.00
4220740 - Truck Items/Equipment	\$2,750.00	\$2,750.00
4220742 - Rescue Squad	\$3,500.00	\$2,800.00
4221561 - Training	\$5,000.00	\$5,000.00
4221630 - Maintenance	\$8,500.00	\$8,500.00
4221740 - Station Equipment	\$5,000.00	\$5,000.00
4299390 - Dispatch Services	\$18,793.38	\$18,793.38
Total Budget	\$66,822.78	\$59,682.38



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**From:** Gary Scholl

**Sent:** Wednesday, November 18, 2020 4:06 PM

**To:** Bill Ezell; Christine Robidoux; Gail Cromwell; John Kieley; Mike Darnell; Timothy Fiske

**Subject:** Tax Rate Setting

BAC,

I received a phone call this afternoon from Ken Caisse requesting BAC input on the attached MS434R (NH-DRA Revenue Adjustments for Setting the Tax Rate.) He has scheduled a Select Board Meeting for tomorrow, Thursday 19 November (See attached Agenda) to discuss that input. I will add this item to tonight's BAC agenda.

**g**



Revised Estimated Revenues Adjusted

Temple

For the period beginning January 1, 2020 and ending December 31, 2020

# REVIEW IN PROGRESS

THE DRA REVIEW PROCESS HAS NOT BEEN COMPLETED  
THIS REPORT IS FOR INFORMATIONAL PURPOSES ONLY

*In accordance with RSA 21-J:35, the department is notifying you of the following changes in the estimated revenues used in computing the tax rate.*

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
<b>Taxes</b>				
3120	Land Use Change Tax - General Fund	\$16,555	\$0	\$16,555
3180	Resident Tax	\$0	\$0	\$0
3185	Yield Tax	\$6,238	\$2,170	\$8,408
3186	Payment in Lieu of Taxes	\$0	\$0	\$0
3187	Excavation Tax	\$0	\$0	\$0
3189	Other Taxes	\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$12,980	\$5,975	\$18,955
9991	Inventory Penalties	\$0	\$0	\$0
<b>Taxes Subtotal</b>		<b>\$35,773</b>	<b>\$8,145</b>	<b>\$43,918</b>
<b>Licenses, Permits, and Fees</b>				
3210	Business Licenses and Permits	\$250	\$0	\$250
3220	Motor Vehicle Permit Fees	\$260,000	\$10,000	\$270,000
3230	Building Permits	\$3,200	(\$200)	\$3,000
3290	Other Licenses, Permits, and Fees	\$4,500	\$0	\$4,500
3311-3319	From Federal Government	\$500	(\$500)	\$0
<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$268,450</b>	<b>\$9,300</b>	<b>\$277,750</b>



### Revised Estimated Revenues Adjusted

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
<b>State Sources</b>				
3351	Municipal Aid/Shared Revenues	\$0	\$10,142	\$10,142
3352	Meals and Rooms Tax Distribution	\$72,000	(\$954)	\$71,046
3353	Highway Block Grant	\$75,000	(\$1,902)	\$73,098
3354	Water Pollution Grant	\$0	\$0	\$0
3355	Housing and Community Development	\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$600	(\$209)	\$391
3357	Flood Control Reimbursement	\$0	\$0	\$0
3359	Other (Including Railroad Tax)	\$13,872	(\$13,672)	\$200
3379	From Other Governments	\$0	\$0	\$0
<b>State Sources Subtotal</b>		<b>\$161,472</b>	<b>(\$6,595)</b>	<b>\$154,877</b>
<b>Charges for Services</b>				
3401-3406	Income from Departments	\$987	\$673	\$1,660
3409	Other Charges	\$0	\$0	\$0
<b>Charges for Services Subtotal</b>		<b>\$987</b>	<b>\$673</b>	<b>\$1,660</b>
<b>Miscellaneous Revenues</b>				
3501	Sale of Municipal Property	\$0	\$0	\$0
3502	Interest on Investments	\$9,300	(\$2,300)	\$7,000
3503-3509	Other	\$8,350	\$0	\$8,350
<b>Miscellaneous Revenues Subtotal</b>		<b>\$17,650</b>	<b>(\$2,300)</b>	<b>\$15,350</b>
<b>Interfund Operating Transfers In</b>				
3912	From Special Revenue Funds	\$0	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	\$3,400	\$0	\$3,400
3917	From Conservation Funds	\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>		<b>\$3,400</b>	<b>\$0</b>	<b>\$3,400</b>
<b>Other Financing Sources</b>				
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revised Estimated Revenues and Credits</b>		<b>\$487,732</b>	<b>\$9,223</b>	<b>\$496,955</b>



### Revised Estimated Revenues Summary

	Estimated	Change Amount	State Adjusted
<b>Subtotal of Revenues</b>	<b>\$487,732</b>	<b>\$9,223</b>	<b>\$496,955</b>
Unassigned Fund Balance (Unreserved)	\$0	\$501,794	\$501,794
(Less) Emergency Appropriations (RSA 32:11)	\$0	\$0	\$0
(Less) Voted from Fund Balance	\$0	\$0	\$0
(Less) Fund Balance to Reduce Taxes	\$0	\$0	\$0
Fund Balance Retained	\$0	\$501,794	\$501,794
<b>Total Revenues and Credits</b>	<b>\$487,732</b>	<b>\$9,223</b>	<b>\$496,955</b>
<b>Requested Overlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Assessment Overview

Total Appropriations	\$1,493,430
(Less) Total Revenues and Credits	\$496,955
<b>Net Assessment</b>	<b>\$996,475</b>

### Explanation of Adjustments

Account	Reason for Adjustment	Warrant Number
3185	Per CS	02
3190	Per CS	02
3220	Per CS	02
3230	Per CS	02
3311-3319	Per CS	02
3352	=State Revenue	02
3353	Actual Amount Received	02
3356	=State Revenue	02
3359	L Chip	02
3401-3406	Per CS	02
3502	Per CS	02