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## MEMORANDUM – OFFICE OF THE TOWN ADMINISTRATOR

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**TO:** All Departments  
**FROM:** Walter Johnson, Town Administrator  
**RE:** FY 2018 Budget and Legislative Package  
**DATE:** September 19, 2017  
**CC:** BoS; ABC



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It is budget and annual report time again. Attached is a countdown to Town Meeting and the committee/unit distribution list for your work group. Some of these may have changed from 2017 so please be sure to review that. You will also find the full FY 2018 worksheet template with a tab for your revenues and one for your expenses year to date. Please change your worksheets as you need to reflect this year's request.

We are asking for all items for the 2018 Annual Town Meeting by 10 a.m. on Tuesday October 10, 2017. Your submission needs to include your operating budget, capital budget requests (only if they have already been submitted to the CIPC), and any Town Meeting Warrant articles or BoS policies or ordinances you are proposing. Please remember to include your revenue projections and justification, annual surveys, charts, and/or reports that are needed.

I understand the statute specifies a substantially later date for zoning amendments (and there may be similar items), but would ask the Land Use Office to provide an outline of the ideas they are working on so the BoS can see what might be coming down the line.

All Town Reports are needed by January 12, 2018. As you may recall that format is 1" margins all around, Times New Roman 12 font, single spaced, submitted to Alison directly at [akepple@moultonboroughnh.gov](mailto:akepple@moultonboroughnh.gov) electronically.

### I. Submission Format:

**Electronic:** To save from having to reenter your request manually, you are asked to enter the details of your request into the electronic spreadsheet and email that directly to Alison at [akepple@moultonboroughnh.gov](mailto:akepple@moultonboroughnh.gov). Please note you have the actual FY 2018 template so be very careful to double check that you have verified any line items that will remain and the correct amount, added needed line items, and deleted line items that are no longer needed. You will need to provide the account heading, quantities, extension, subtotal and the like for each account. If you are not comfortable with formatting and creating equations in the Excel program let me know and someone will work with you to get that done. The Chart of accounts is on the template as well. As previously discussed we are using the standard NHGFOA Chart of Accounts this year so you'll need to spend some time determining the accounts that will be the most helpful to you. Heidi or I can assist you with creating new accounts if needed.

Please attach to that same email any text, catalog cuts, quotes from vendors, surveys from area towns, sections of statute or other materials you anticipate that we will need or are to be included with your budget request.

**Paper:** Please provide a paper copy of anything you could not email.

## **II. Overall Guiding Philosophy:**

The Select Board discussed on 09/14/17 its overall philosophy toward the coming budget year. In the end, the consensus was to request a level services budget which means the Board is not seeking to expand services beyond the current level offered by Town Government. However, the Board encourages Department Heads to bring new ideas to the table for discussion as well as looking at future needs based on anticipated changes in our community such as our changing demographics. As always, please be looking at any eliminations, combinations or modifications of positions or service delivery that let us continue to assure the taxpayer we are being cost effective with the use of their tax dollars.

## **III. Guidance for your Planning:**

- 1.) **Equipment & Facility Needs:** If you have a need that did not fit into capital requests, this should be included here.
- 2.) **Personnel Services:** With the change in the wage adjustment policy Heidi and I will be preparing all wage adjustment estimates Town wide. I will include monies for those in the recommended BoS contingency account.
- 3.) **Expansion or Change in Service Units:** Please do not include any expansion of staffing or programs in the coming year unless you can directly show how that relates to the overall guiding philosophy in some fashion. Neither full time equivalent staff (fte) nor full time benefit (ftb) counts should be going up.

If you are requesting anything beyond a “level services” budget you need to be able to show one of the following:

- a.) You have planned a program with measurable service output, a demand for the same, and your ability to charge fees sufficient to keep it revenue neutral; or
- b.) You have to deal with a statutory or regulatory change that has created the need to expand your areas of service; or
- c.) You must meet a grant requirement.

- 4.) **Insurance and Employee Benefits:** We will enter those at this end. Do please let us know if you anticipate any changes (i.e. single to family).
- 5.) **Accounting:** The Select Board supports my recommendation to change the chart of accounts to the prior system for FY18. This will be developed over the next few weeks and we will make the transition as we work through the budget process. Please remember to put items into the proper accounts on your detail sheets.

6.) **Revenues:** Please submit your projection for revenues that you believe you will process through your department. At a minimum, you should be able to provide a five-year history of actual revenues (non-property tax), this year's budget, year to date (as of the template), and a projection of next year's revenue. On many accounts, we suggest that you take the high and low out, average the three years, and then make an educated guess as to an increase or decrease. Whatever you do, please provide an explanation of how you come to your numbers.

Please advise if there is a new service required, by statute, and the proposed fee(s). If a fee we charge is out of wack with area towns or we provide it at a lower cost than the county or state itself does or you need funds to support any proposals, please submit your proposals, the reasoning and the increased amount of revenue you think it might raise.

**Justification:** Remember to submit the survey, statute, or calculation which documents or justifies why you are asking for what you are asking for. Those make a compelling argument when being questioned by the Advisory Budget Committee or on Town Meeting floor. Please also remember the BoS, ABC, and public scrutiny of what you are proposing. Providing a FY detailed breakout and justification shows you are in full command of the facts and your needs.

With your cooperation, we hope to meet or beat the following schedule:

All requests submitted	October 10
First Review	Week of October 16
Second Review	Week of November 13
Draft of Power Point Presentation	Week of November 20

I will get you the specific dates and time for internal budget reviews over the next few weeks. Attached is a proposed schedule for BoS work sessions.

#### **IV. Change in Accounting Structure**

Finally, as we did last year we are hoping the ABC will conduct their review by shadowing all of the BoS workshops.

Where this is my third budget preparation process in Moultonborough, I believe I will be more helpful than last year as I've gained much knowledge of all Department functions and operations over the past two years. My budget philosophy is simple: "It is our responsibility as Administrators and Department Heads to present to the Select Board and Advisory Budget Committee the needs of each Department that will allow for the continued delivery of high value and quality service that the citizens/taxpayers of the Town of Moultonborough expect and deserve" .... Thanks to all for your cooperation!

Attachments (3)

## Countdown to 2018 Town Meeting

Town Meeting	March 17, 2018
Town Election	March 13, 2018
Town Reports Available (1)	March 2, 2018
Town Reports to Printers	February 05, 2018
BoS Budget & ATM Hearing (2) (Within regular meeting and hopefully adopts final warrant)	February 08, 2018
Last Day for Petition Warrant Articles (39:3)	February 06, 2018
BoS Dedication and Cover Agreed	January 11, 2018
Articles to DRA for Courtesy review	January 11, 2018
ABC Report to BoS & SAU	January 11, 2018
Town Meeting Reports Submitted by All	January 11, 2018
First Day for Bond Issue Public Hearings (3)	January 12, 2018
1 <sup>st</sup> BoS/ABC Workshop (10 a.m.) Presentation of Budget With Overview & Set Future Schedule	November 29, 2017
Budgets & Draft ATM Articles Due to TA	October 10, 2017
TA Sends Budget & ATM Guidance Memo	September 15, 2017

### Drop Dead & Miscellaneous Dates:

- (1) March 6, 2018 (31:95 & 41:14) [TM-7]
- (2) February 1, 2018 General Operating Budget PH Notice [TM-25] (32:5, I and V)  
February 08, 2018 PH for General Operating Budget (32:5, I and V)  
February 15, 2018 Spec. Rev. Fund & Bond Issues >\$100k PH Notice (33:8-a, I)  
[No>TM-60] [No<TM-15]  
February 26, 2018 PH of Spec. Rev. & Bond Issue >\$100k ((31:95 d, I (b)))  
February 26, 2018 for posting of Final Warrant
- (3) (RSA 33:8-a, I)

Other: February 6, 2018 Final day to accept petition warrant articles

**Note: Notice of all Public Hearings must be published at least 7 days in advance  
There are numerous other statutory dictates and I encourage anyone with questions to consult the expansive NHMA Calendar or contact this office with questions.**

## **Proposed Budget Meeting Schedule as of September 18, 2017**

<b>11/29</b>	<b>08:30a +/-</b>	Kick-Off and Overview
	<b>09:45</b>	Human Services
	<b>10:15</b>	Administration/Executive Officers (incl. Finance & HR)
	<b>11:15</b>	Assessing
	<b>11:45</b>	Town Clerk & Elections
	<b>12:15p</b>	Lunch
	<b>12:45 +/-</b>	Tax Collector
 <b>12/6</b>	 <b>08:30a</b>	DPW (Highway, Facilities, Cemeteries & Transfer Station)
	<b>10:15</b>	Recreation
	<b>11:15</b>	Land Use (includes Con. Com. and Heritage Com)
 <b>12/13</b>	 <b>08:30a</b>	Fire Department/Apparatus Report
	<b>10:00 +/-</b>	Police
 <b>1/5/18</b>	 <b>08:30 a.m.</b>	Finalization of Department Budgets, Review of non-budget Warrant Articles, policies, etc.
 <b>1/12/18</b>	 <b>08:30 a.m.</b>	Finalization of non-budget Warrant Articles, policies, etc.

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Amanda Bergquist	Advisory Budget Committee
Paul Ardito	Trustees of the Trust Funds
Bob	Land Use Office
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Bob W./Bob S.	Zoning Board of Adjustment
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Mike K./C. Shipp	Community Garden
Bob/Cristina	Heritage Commission
Bob	Master Plan Implementation Committee
Walter/Enid	Capital Improvement Program Committee
Bob/Don	Code & Health Officer
Gary	Town Assessor
Dave	Fire – Rescue Department & Emergency Management
Dave	Fire – Rescue Auxiliary

Dave	Forest Fire Warden and State Forest Ranger
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Mike K (Photos)	Adopt A Spot
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