
MEMORANDUM – OFFICE OF THE TOWN ADMINISTRATOR

TO: All Departments
FROM: Walter Johnson, Town Administrator
RE: FY 2017 Budget and Legislative Package
DATE: September 9, 2016
CC: BoS; ABC



It is budget and annual report time again. I will use the format that was used in the past for this year to save time. Attached is a countdown to Town Meeting and the committee/unit distribution list for your work group. Some of these may have changed from 2016 so please be sure to review that. You will also find the full FY 2017 worksheet template with a tab for your revenues and one for your expenses year to date. Please change your work sheets as you need to reflect this year's request.

We are asking for all items for the 2017 Annual Town Meeting by 10 a.m. on Monday, October 3, 2016. 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 Selectmen 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 Development Services to provide an outline of the ideas they are working on so the Selectmen can see what might be coming down the line.

All Town Reports are due by January 11, 2017. As you may recall, the format is 1" margins all around, Times New Roman 11 font, single-spaced, submitted electronically to Alison at akepple@moultonboroughnh.gov.

I. Submission Format:

Electronic: To save from having to reenter your request manually, we ask that you enter the details of your request into the electronic spreadsheet and email that directly to Alison at akepple@moultonboroughnh.gov. Please note you have the actual FY 2017 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 delete 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 09/8 its overall philosophy toward the coming budget year. In the end, the consensus was to request a level services budget. There was also discussion of achieving that while being level funded. However, the Board encourages Department Heads to bring new ideas to the table for discussion as well as taking a look 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. Please let us know if you anticipate any changes (i.e. single to family).

- 5.) 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 if we provide it a lower cost than the county or state does, or if 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 that documents or justifies why you are asking for what you are asking for. Those statements 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 3
First Review	Week of October 17
Second Review	Week of November 7
Draft of Power Point Presentation	Week of November 17

I will get you the specific dates and time for internal budget reviews over the next few weeks. Attached is a proposed schedule for the Selectmen's 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 Selectmen's workshops.

Where this is my second budget preparation process in Moultonborough, I believe I will be more helpful than last year as I have gained much knowledge of all department functions and operations over the past year. 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!

Proposed Budget Meeting Schedule as of September 9, 2016

12/1	8:30 a.m. +/-	Kick-Off and Overview
	10:00	Human Services
	10:30	Administration & Assessing
	11:00	Executive Officers
	12:00 pm	Lunch
	12:30 +/-	Tax Collector
	1:00 +/-	Town Clerk & Elections
12/8	8:30 a.m.	Public Works
	11:00	Recreation
	12:00 p.m. +/-	Lunch
	12:30 +/-	Follow-up & Discussion
12/15	8:30 a.m.	Fire Department Apparatus Report
	10:00 +/-	Police
	12:00 p.m.	Lunch
	12:30 +/-	Development Services
1/5/17 8:30 a.m.	Finalization of Department Budgets, Review of non-budget Warrant Articles, policies, etc.	
1/12/17 8:30 a.m.	Finalization of non-budget Warrant Articles, policies, etc.	

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Laura Hilliard	Treasurer
Amanda Bergquist	Advisory Budget Committee
Paul Ardito	Trustees of the Trust Funds
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Jerry/Scott B.	Planning Board
Jerry/Bob S.	Zoning Board of Adjustment
Jerry/Marie	Conservation Commission
Walter/Karin	Milfoil Committee
Mike K./Ken	Community Garden
Jerry/Cristina	Heritage Commission
Jerry	Master Plan Implementation Committee
Walter/Enid	Capital Improvement Program Committee
Jerry/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
Dave	IMA Ambulance
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