



TOWN OF EFFINGHAM, NH

BUDGET COMMITTEE

PROCESS INSTRUCTION

**Town of Effingham
Budget Committee
PROCESS INSTRUCTION**

Table of Contents

Cover Sheet	Page 1	Rev 10/05/2021
Table of Contents	Page 2	Rev 10/05/2021
Revision History Sheet	Page 3	Rev 10/05/2021
Purpose/Instructions	Page 4	Rev 07/20/2020
Instructions	Page 5	Rev 10/05/2021
Joint Schedule---Template 1	Page 6	Rev 07/20/2020
Budget Sheet---Template 2	Page 7	Rev 07/20/2020
Non-Profit Letter---Template 3	Page 8	Rev 07/20/2020
GWRSD Enrollment Letter---Template 4	Page 9	Rev 07/20/2020
Unassigned Fund Balance Calculation ---Template 5	Page 10	Rev 10/05/2021

**Town of Effingham
Budget Committee
PROCESS INSTRUCTION**

Revision History Sheet

Revision Date	Description of revision and affected page number
09/10/2019	Original approved
07/20/2020	Added new sheet 3 “Revision History Sheet”. Renumbered all sequential pages. Page 5 paragraph 4.3f deleted July unreserved review and moved sentence of 4.3g to 4.3f. Page 10 First paragraph deleted “Three” and added “Two”. 2 nd Data Point deleted sentence and heading “3 rd Data Point”. Moved sentence from 3 rd Data Point to 2 nd Data Point.
10/05/2021	Revised sheet 10 template 5 to update how data capture of the “Unreserved Fund Balance” is obtained. Sheet 5 added new paragraph 4.6 to detail this information and renumber paragraphs 4.6 to 4.7 and 4.7 to 4.8.

1. Purpose:

1.1 To provide a formal written process for preparing the annual budget.

2. Mission:

2.1 To assist voters in the prudent appropriation of public funds.

3. General:

3.1 The Budget Committee is governed by NH State Law RSA 32.

3.2 The Budget submitted to the Town during annual meeting is the budget adopted by the Budget Committee (RSA 32:3).

3.3 The Budget Committee shall meet periodically to review statements (RSA 32:22).

3.4 A public hearing shall be held not later than 25 days before any annual or special meeting with at least 7 days' notice in advance (RSA 32:5, I).

3.5 After the public hearing no additions shall be added to the proposed budget unless that purpose or amount was "discussed/disclosed" at that hearing, or unless a further hearing is held (RSA 32:5 II).

4. Instructions:

4.1 A meeting shall be held in April to (at a minimum):

- a. Elect officers
- b. Approve last meeting minutes.
- c. Review/update the process instruction.
- d. Assign duties.
- e. Discuss improvements.
- f. Update contact list.
- g. Start yearly joint budget schedule (Template 1).
- h. Start New Year budget sheets (Template 2).
- i. Review up-to-date Budget to Actual spreadsheet.
- j. Review unreserved fund balance (Template 5).
- k. Any other business to be determined.

4.2 A periodic meeting shall be held in May if needed to (at a minimum):

- a. Approve last meeting minutes.
- b. Finalize the joint schedule (Template 1) and present to the Board Of Selectman (BOS).
- c. Update budget sheets (Template 2) as required.
- d. Review up-to-date Budget to Actual spreadsheet.
- e. Any other business to be determined.

4.3 A periodic meeting shall be held in July to (at a minimum):

- a. Approve last meeting minutes.
- b. Obtain BOS approval for the joint schedule (Template 1) and post as required.
- c. Finalize budget sheets (Template 2) and assist BOS office for distribution.
- d. Review/Discuss Non-profit letters (Template 3) and assist BOS office for distribution.
- e. Review up-to-date Budget to Actual spreadsheet.
- f. Any other business to be determined.

4.4 A Budget Committee meeting shall be held Late September but no later than the first week of October to (at a minimum):

- a. Approve last meeting minutes.
- b. Obtain completed budget sheets (Template 2).
- c. Obtain completed Non-profit letters (Template 3).
- d. Review up-to-date Budget to Actual spreadsheet.
- e. Review unreserved fund balance (Template 5).
- f. Any other business to be determined.

4.5 Meetings shall be held as scheduled by the joint schedule (Template 1).

Update/reschedule/posting as required. Attempt to update draft budget sheets on website before each meeting.

4.6 A meeting shall be held before the public hearing no later than the last week of January to (at a minimum):

- a. Approve last meeting minutes.
- b. Review unreserved fund balance (Template 5).
- c. Review completed budget sheets (Template 2) that had funds appropriated from the “Unassigned Fund Balance” and adjust as required.

4.7 A meeting shall be held after the public hearing and before the State required deadline to sign the MS-737 to (at a minimum):

- a. Approve last meeting minutes.
- b. Obtain the Governor Wentworth Regional School District (GWRSD) enrollment letter (Template 4).
- c. Assist BOS office with validating the enrollment per the Town GWRSD Enrollment policy.

4.8 Hold meetings as needed to assist the BOS office resolve/verify the GWRSD enrollment data which is due normally by the first week in March.

TEMPLATE 1 JOINT SCHEDULE

2020 Fiscal Year Budget Schedule

COMMITTEE	SELECTMAN	DEPARTMENT	BUDGET
<i>Select board meetings are at 4 p.m. dates listed, at the town offices.</i>	10/15/2019	4191 Planning & Zoning Planning Board, ZBA, Historic District, Zoning Officer. 4611.2 Conservation 4619.2 Town Forrester++	10/22/2019
	10/22/2019	4140/4141 Election/Registration Town Clerk, Supervisor of the Checklist 4151/4150 Financial Administration Budget Committee, Treasurer, Tax Collector 4550 Library	10/29/2019
	10/29/2019	4210 Police 4414 Dog Officer 4220 Fire/Rescue Fire Department, EMS contract++ 4290 Emergency/Forrest/911 Emergency management, Forrest warden	11/12/2019
		SELECTMAN below & above “++” items (excluding 4442,4445.2,4415 & 4550)	
	11/12/2019	4313 Bridges++ Bridge maint./repair 4323 Solid Waste Collection++ Cert/training, repairs/maint.,salaries,supplies,telephone 4324 Solid Waste Disposal++ Compactor container, other containers 4325 Solid Waste Clean Up++ Landfill monitoring 4153 Legal++ 4195 Cemeteries++ 4197 Advertising & Regional Dues++ 4520 Parks & Recreation++ 4583 Patriotic Purposes++ 4711 Debt Service++	11/19/2019
			<i>Budget committee meetings are at 6:30 p.m. dates listed; at the town offices (if the select board meeting runs past 6:30 p.m. the meeting will be held in the Zoning officer trailer located behind the town offices).</i>

ALL **BOLDED** ITEMS ARE IN THE OPERATING BUDGET WARRANT ARTICLE

TEMPLATE 2 BUDGET SHEET

Town of Effingham
2020 Budget Worksheet

Department: (4130) Executive
Contact Person: Board of Selectmen/Town Administrator
Submit Budget to Town Administrator by: October 07, 2019
Board of Selectmen Presentation Date: November 19, 2019
Budget Committee Presentation Date: November 26, 2019

4130 Executive	2018 Actual	2019 Budget	2020 Budget Request	BOS Approved	BC Approved
Computer	\$4,798.91	\$6,000.00			
Contracted Services	\$4,950.00	\$10,000.00			
Mileage	\$250.70	\$500.00			
Office Equipment	\$4183.50	\$4,000.00			
Postage	\$975.62	\$1,200.00			
Salary - Moderator	\$500.00	\$500.00			
Salary - Selectmen	\$17,333.36	\$18,000.00			
Salary-Selectmen support Staff	\$68,650.85	\$80,000.00			
Salary - Trustees of Trust Funds	\$300.00	\$300.00			
Salary - Website Entry	\$1,630.11	\$1,800.00			
Telephone	\$1,482.9	\$1,400.00			
Town Meeting	0	\$500.00			
Town Report	\$1,489.34	\$1,500.00			
Workshops	\$845.78	\$2,000.00			
TOTAL	\$107,391.07	\$127,700.00			

Reviewed by Effingham Board of Selectmen (date) _____

Please provide (on reverse or attach a separate page(s)) an explanation for each line item that differs from 2019. Also, if new equipment is requested, please provide an itemized listing of the equipment.

TEMPLATE 3 NON-PROFIT LETTER

Date_____

Hampshire

Town of Effingham, New

Office of the Selectmen
68 School Street
Effingham, NH 03882
Phone: (603) 539-7770
Fax: (603) 539-7799
www.effinghamnh.net

FOR BUDGET YEAR 2019

To All Non-Profit Organizations:

This letter is to inform you of the new form authorized by the Town Administrator for requesting funds for Non-Profit agencies from Effingham NH. The budget form is available on our website at www.effinghamnh.net under “Docs, forms & applications” and is titled “Non-Profit Funding Request”.

The form is similar to other surrounding communities and will provide the Budget Committee/Town with consistent information from all agencies to which evaluations for funds will be used.

The budget forms must be completed and submitted along with any other relevant information by November 1, 2018 to the address above. You must submit eight (8) complete copies of your budget packages which must be single sided, collated, three-hole punched and stapled. Please be advised that the failure to submit properly completed forms by the deadline may jeopardize your organization's request for funding.

This form is NOT used for NEW Non-Profit agencies as they are required to submit a petition warrant article, please call the Town Administrator for additional details.

As you may be aware, New Hampshire Budget Law requires that the Board of Selectmen and the Budget Committee review and make recommendations on all budget Articles presented at the Annual Town Meeting.

A date and time of the Select Board and the Budget Committee Non-Profit budget review can be obtained on the website at www.effinghamnh.net under the Budget Committee section. Attendance at the Select Board and Budget Committee meeting is not required but it is suggested. Check frequently as dates may change due to conditions or delays.

Thank you for your assistance.

Sincerely,

David Strauss
Budget Committee Chair

Claudia Lamphier
Town Administrator

Kathleen Cuddy-Elbert
SUPERINTENDENT
Another Community
ASSISTANT SUPERINTENDENT
Kathy A. O'Brien
REVENUE ADMINISTRATION
TELEPHONE 603/538-1634
FACSIMILE 603/538-6983

Governor Wentworth Regional School District
Brookfield, Effingham, New Durham, Ossipee, Tiptonboro, Wolfeboro
Post Office Box 190, Wolfeboro Falls, New Hampshire 03896-0190

February 11, 2019

Town of Effingham
68 School St.
Effingham, NH 03882

Dear Board of Selectmen:

Enclosed please find a copy of the 2018-2019 Student Residency Listing for the Town of Effingham as of October 1, 2018. This report lists the physical address of all students enrolled with the school system that reside in your town.

Please check this listing for accuracy. It is very important that all students listed are actual residents of your town whereas your town support payment is based on the average daily membership of these students.

If any student reported here is not an actual resident of your town, please send a written reply listing the student's name, grade, the name of the school report that listed the student and any further information that may be helpful in correcting the report, i.e. moved to a new town (name of town, if known), etc.

Should you have any questions regarding this correspondence, please contact me at your earliest convenience. If we do not hear from you by March 18, 2019, we will accept all students listed as actual residents of your town.

Sincerely,

Sandy Libby
SAU 49 Accounting Dept.
slibby@governor.k12.nh.us

CC: Bridget Edwards
Timothy Bridge

SAU 49 Office

140 Pine Hill Road

Wolfeboro, New Hampshire



202
206

SAMPLE

Three data points have been determined that shall be used to keep track of the town's Unassigned fund balance. This will allow the town to better understand the effect of any usage from the fund. It is recommended that the **data be recorded in a budget committee meeting minutes** and a file named "Unassigned Fund Balance" which is located on the shared laptop and under the budget committee folder.

1st Data point:

In August obtain the Auditors MS-535 report (which will provide the end of the previous year's balance). Locate Fund Equity 2530 for the "Unassigned Fund Balance". Subtract "Current Assets" 1080 (Back taxes) and 1110 (liens). This is the Unassigned Fund Balance the town actually had at the close of the previous year and entering into the current year.

2nd Data point:

In October DRA issues a "Tax Rate Breakdown" with the unassigned balance calculated using above MS-535 TOTAL minus what was taken from the Unassigned Fund Balance in the town March meeting of the current year. Keep in mind this total is inflated by including Back Taxes/Liens owed.

Note: In preparing for the upcoming budget the 2nd Data point should be obtained and the current owed 1080 (Back taxes) and 1110 (liens) from the Town Tax Collector. Subtract the 1080 and 1110 total from the 2nd Data point total to obtain a more realistic number before any usage of the Unassigned Fund Balance.

3rd Data point:

In Mid-January the final Budget meeting before the Budget Public hearing; obtain the 2nd Data point and the current owed 1080 and 1110 (Back taxes/liens) from the Town Tax Collector. Subtract the 1080 and 1110 total from the 2nd Data point total to obtain a more realistic number before any usage of the Unassigned Fund Balance.

The amounts approved from the "Unassigned Fund Balance" shall be reviewed compared to the 3rd Data point and adjusted if required.