

Candia Board of Selectmen

Agenda

October 23rd, 2023, at 6:30pm

6:00 pm: This public body will enter into one a nonpublic session as permitted under RSA 91-A:3, II(c).

Call to Order

Roll Call

6:30 Public Hearing: The Board of Selectmen will consider the issuance of a building permit on a Class VI road.

Approval of Minutes: Public Minutes for October 9th, 2023

New Business:

- Warrant article – transfer funds from the unassigned fund balance to Future Capital Improvements CRF
- Tax Rate Impact – consider putting on warrant articles

Old Business:

- Policy review – Fund Balance and Custody of Check Signing Devices

Other Business:

- Deliberative Session – change snow date

Calendar:

- Next Board of Selectman's Meeting on Monday, November 13, 2023 @ 6:30pm

Public Input:

Adjourn

Join Zoom Meeting

<https://us02web.zoom.us/j/6034838101>

Meeting ID: 603 483 8101 Password: 8101

Dial In +1 646 558 8656 US



Town of Candia

OFFICE OF THE SELECTMEN
74 High Street
Candia, New Hampshire 03034
(603) 483-8101

PUBLIC NOTICE

Pursuant to Section 5 of the Class VI and Private Road Policy adopted by the Candia Board of Selectmen notice of a public hearing is hereby given to consider the following:

Applicant: Sarah & Paul Brassard
Purpose: To obtain a building permit for a barn/garage on a Class VI Road
Location: 266 Donovan Road designated as Class VI
Tax Map: 411 & Lot No: 040
Date of Hearing: October 23rd, 2023 @ 6:30 p.m.

For additional information, please call the Selectmen's Office at 603-483-8101.

Amy Spencer

From: 2racbs@comcast.net
Sent: Wednesday, September 27, 2023 3:51 AM
To: Amy Spencer
Subject: Donovan Road Building Issue

Hi!

Would you send an email to Paul Brassard suggesting the following actions:

1. Have him submit a request to Andria to be on the next BOS meeting requesting the BOS approval to erect a new building on his property located on a Class VI road. (Suggest that this be done tomorrow so we can take it up at the next PB meeting for the PB recommendation).
2. Let him know the PB will have it on the October 4th agenda (under Other Business) to so it can proceed without delay.
3. Once the BOS gives their blessing, have him file for a Building Permit ASAP.
4. If Bob denies the issuance of the permit due to it not meeting the requirements of the Zoning Ordinance, then he can appeal to the ZBA for a variance.

I think that should cover the procedure as I see it.

Thanks!

Rudy

To see if the Town will raise and appropriate the sum of \$135,000 to be deposited into the Future Capital Improvements Capital Reserve Fund created in 2020. This sum is to come from the unassigned fund balance. No amount to be raised from taxation.

governing body and the budget committee, if one exists, may revise its recommendation on the amended version of the special warrant article and the revised recommendation shall appear on the ballot for the second session of the meeting provided, however, that the 10 percent limitation on expenditures provided for in RSA 32:18 shall be calculated based upon the initial recommendations of the budget committee;

(c) Defects or deficiencies in these notations shall not affect the legal validity of any appropriation otherwise lawfully made; and

(d) All appropriations made under special warrant articles shall be subject to the hearing requirements of paragraphs I and II of this section.

V-a. The legislative body of any town, school district, or village district may vote to require that all votes by an advisory budget committee, a town, school district, or village district budget committee, and the governing body or, in towns, school districts, or village districts without a budget committee, all votes of the governing body relative to budget items or any warrant articles shall be recorded votes and the numerical tally of any such vote shall be printed in the town, school district, or village district warrant next to the affected warrant article. Unless the legislative body has voted otherwise, if a town or school district has not voted to require such tallies to be printed in the town or school district warrant next to the affected warrant article, the governing body or the budget committee adopted under RSA 32:14 may, on its own initiative, require that the tallies of its votes be printed next to the affected article.

V-b. Any town may vote to require that the annual budget and all special warrant articles having a tax impact, as determined by the governing body, shall contain a notation stating the estimated tax impact of the article. The determination of the estimated tax impact shall be subject to approval by the governing body.

VI. Upon completion of the budgets, an original of each budget and of each recommendation upon special warrant articles, signed by a quorum of the governing body, or of the budget committee, if any, shall be placed on file with the town or district clerk. A certified copy shall be forwarded by the chair of the budget committee, if any, or otherwise by the chair of the governing body, to the commissioner of revenue administration pursuant to RSA 21-J:34.

VII. (a) The governing body shall post certified copies of the budget with the warrant for the meeting. The operating budget warrant article shall contain the amount as recommended by the budget committee if there is one. In the case of towns, the budget shall also be printed in the town report made available to the legislative body at least one week before the date of the annual meeting. A school district or village district may vote, under an article inserted in the warrant, to require the district to print its budget in an annual report made available to the district's voters at least one week before the date of the annual meeting. Such district report may be separate or may be combined with the annual report of the town or towns within which the district is located.

(b) The governing body in official ballot referenda jurisdictions operating under RSA 40:13 shall post certified copies of the default budget form or any amended default budget form with the proposed operating budget and the warrant.

(c) If the operating budget warrant article is amended at the first session of the meeting in an official ballot referendum jurisdiction operating under RSA 40:13, the governing body and the budget committee, if one exists, may each vote on whether to recommend the amended article, and the recommendation or recommendations shall appear on the ballot for the second session of the meeting.

VIII. The procedural requirements of this section shall apply to any special meeting called to raise or appropriate funds, or to reduce or rescind any appropriation previously made, provided, however, that any budget form used may be prepared locally. Such a form or the applicable warrant article shall, at a minimum, show the request by the governing body or petitioners, the recommendation of the budget committee, if any, and the sources of anticipated offsetting revenue, other than taxes, if any.

IX. If the budget committee fails to deliver a budget prepared in accordance with this section, the governing body shall post its proposed budget with a notarized statement indicating that the budget is being posted pursuant to this paragraph in lieu of the budget committee's proposed budget. This alternative budget shall then be the basis for the application of the provisions of this chapter.

X. If a town or district uses sub-accounts to budget or track financial data, it shall ensure the budget data at the account and sub-account levels is available for public inspection prior to and at the annual or special meeting, at which the budget or any appropriation is to be considered.

Source. 1993, 332:1, eff. Aug. 28, 1993. 1996, 214:2, eff. Aug. 9, 1996. 1997, 41:1, eff. July 11, 1997. 2001, 71:2, eff. July 1, 2001. 2002, 61:1, eff. June 25, 2002. 2004, 68:1, eff. July 6, 2004; 219:2, eff. Aug. 10, 2004;

What is the difference between the governing body and the legislative body?

In a municipality with an annual meeting form of government, the **governing body** is the Board of Selectmen, the school board in a school district, and the board of commissioners in a village district. The **legislative body** is the assembly of voters at the Town Meeting, School District Meeting or Village District Meeting.

TOWN OF CANDIA

POLICY NUMBER: 2012-001
SUBJECT: FUND BALANCE POLICY
ADOPTION DATE:
REVIEW DATE: XXX XX, 2023
EFFECTIVE DATE: September 15, 2020
SUPERSEDES: October 29, 2019

SECTION 1. PURPOSE

The general purpose of this policy is to improve the Town of Candia's financial stability by protecting itself against and prepare for financial emergencies and economic downturns and contribute to the continuity of financial operations. This policy encompasses the minimum required fund balance reserves and the allowable uses of fund balance reserves.

SECTION 2. DEFINITIONS

General Fund:

A fund used to account for basic governmental services supported mainly by tax revenue. Accounts for all financial resources not required to be accounted for in another fund.

Fund Balance:

The accumulated equity balance in a government fund resulting from operations over the years. This is the difference between fund assets and fund liabilities.

Fund Balance must be classified into one or more of the five following categories:

1. **Nonspendable Fund Balance:**

Permanent Trust Funds (nonexpendable portion) non-cash assets such as inventories or prepaid items.

2. **Restricted Fund Balance:**

Funds legally restricted for specific purposes, such as grant, library, income balance of permanent funds, and capital project funds that cannot change purpose.

3. **Committed Fund Balance:**

Amounts that can only be used for specific purposes pursuant to a formal vote at Town Meeting, such as expendable trust funds (capital reserve), nonlapsing appropriations and other special revenue funds not listed under restricted and can change purposed via a vote at Town Meeting.

4. Assigned Fund Balance:

Amounts intended by the Board for specific purposes. The Board can choose to delegate this authority to the Finance Director, depending on the situation. Items that would fall under this type of fund balance could be encumbrances.

5. Unassigned Fund Balance:

Residual spendable fund balance after subtracting all of the above amounts.

Restricted Fund Balance:

Includes library, grants, and capital project funds, as well as income balances of permanent funds.

Committed Fund Balance:

The Town Meeting, as the government's highest level of decision-making authority, may authorize special revenue funds in accordance with the provisions of New Hampshire Revised Statutes Annotated (RSAs) and expendable trust (capital reserve funds).

Assigned Fund Balance:

Lapse of Appropriations. All appropriations shall lapse at the end of the fiscal year, unless authorized in accordance with the provision of RSA 32:7.

SECTION 3. SPENDING PRIORITIZATIONS:

1. When an expenditure is incurred that would qualify for payment with either restricted or unrestricted, it will be paid first from restricted funds.
2. When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:
 - 1) Committed, 2) Assigned, and 3) Unassigned.

SECTION 4. OVER EXPENDITURE:

The Town will follow the provisions of the State Municipal Budget Law (RSA 32:11) in emergency situations which may cause an over expenditure of total appropriations.

SECTION 5. FUND BALANCE RECOMMENDATIONS

The New Hampshire Department of Revenue Administration (DRA) recommends the Unassigned Fund Balances remain between 5% and 10% of the Annual Budget.

The Government Finance Officers Association (GFOA) recommends the Unassigned Fund Balances remain between 8% and 17% of the Annual Budget.

SECTION 6. CANDIA'S FUND BALANCE POLICY

Minimum Balance:

The Town shall achieve and maintain a minimum undesignated fund balance of 5% of the general fund's annual budget, including Town, School, and County appropriations (without reduction for revenues, special adjustments, grants, or other income).

Target Balance:

The Town shall work toward maintaining an undesignated fund balance of at least 11.5% of the general fund's annual budget, including Town, School, and County appropriation (without reduction for revenues, special adjustments, grants, or other income).

Bold

FOR EXAMPLE:		Minimum	Target
		Balance	Balance
ANNUAL BUDGETS - 2022:		5%	11.5%
Town	2,200,313		
School	8,284,451		
County	458,828		
Total	10,943,592	547,180	1,258,513

Plan for Target Balances:

The undesignated fund balance target level shall be achieved by conservatively estimating revenues and limiting the usage of any portion of fund balance to reduce the tax rate.

Fund Balance Uses:

The Board of Selectmen may appropriate any amount of undesignated fund balance in excess of the designated percentage or use the excess to offset property taxes as part of the final adopted budget for a fiscal year. The Board may appropriate undesignated fund balances for emergency purposes, as deemed necessary, even if such uses decrease the fund balance below the designated percentage, by the procedure outlined in RSA 32:11. Emergency purposes do not include the offsetting of property taxes or mismanagement of funds.

Reviewed by vote of the Board of Selectmen on this date, the XX day of XXXX 2023.

Chairman

Vice – Chairman

Selectman

Selectman

Selectman

TOWN OF CANDIA

Policy Number: 2011-001-7
Subject: CUSTODY OF CHECK SIGNING DEVICES
Sub-Policy of: INTERNAL CONTROL MASTER POLICY
Adoption Date: MAY 9, 2011
Reviewed Date: XXXX XX, 2023
Effective Date: JUNE 29, 2018

*Be moved
SY 2nd*

SECTION 1. PURPOSE

The Town of Candia deposits substantial sums of money each year carrying out the many functions and services that it provides. Taxpayers have a right to expect that the municipality's operations be carried out efficiently and expeditiously with adequate financial control and accountability.

The objective of this policy is to attempt to strike a balance between the need for department operating efficiency and flexibility, and the need for financial control and accountability. It is also the purpose of this policy to establish procedures for the handling, turnover, and timely deposit of Town monies collected by departments, boards, and commissions.

This policy shall be known as the "Town of Candia Custody of Check Signing Devices Policy" and may be cited as such and is a sub-policy of the "Town of Candia Internal Control Master Policy".

SECTION 2. POLICY

When a mechanical check signing device is used, custody of the signature plate or stamp shall receive proper safeguarding by the signatory. The officer whose name is on the signature plate or stamps shall have sole control of the signature device.

SECTION 3. NON-COMPLIANCE

Violation of any portion of these policies may lead to disciplinary action, up to and including termination of employment.

Reviewed by vote of the Board of Selectmen on this date the XX of XXX, 2023.

Chairman

Vice – Chairman

Selectman

Selectman

Selectman