

August 29, 2023 meeting with Town of Milford, NH Finance Department and Heritage Commission

Attendees:

Heritage Commission: Sarah Brown-Treasurer; Katherine Kokko-Alternate

Town of Milford: Paul Calabria-Finance Director; Lincoln Daley (via phone); Gary Daniels (BOS Representative)

NOTES & ACTIONS

Accounts are setup by the Town finance department for each special project. Heritage Commission to notify the Town when a new account needs to be set up for a new project.

The following “special purpose” accounts were discussed during the meeting and have been established by the Town. All accounts are non-lapsing. Special Purpose accounts require donations to be accepted by the Board of Selectman per 31:95-b NH rule.

4050-Heritage Commission

\$10,484.57 balance per P. Calabria on 8/29/23

The Heritage Commission can vote to use this money for non-specific expenses.

1. Heritage Fund (“Discretionary Fund”) – 40502. Balance \$2,628.57 per P. Calabria 8/29/23
2. Swing Bridge - Restricted – 40514. Balance \$7,856.00 per P. Calabria 8/29/23

4800-48271

Pillsbury Bandstand - Restricted

\$42,146.72 balance per P. Calabria on 8/29/23

4800-48408

Scout/Laurel Schoolhouse – Restricted

\$10,326.05 balance per P. Calabria on 8/29/23

4800-573014

Black Heritage Trail Marker Fund – Restricted

\$600 balance per P. Calabria on 8/25/23

The Town Finance Department tracks expenses separate from revenue. Expenses can be tracked by account number. Expenses cannot be tied to a specific revenue source. The Heritage Commission should track which revenue streams pay for which expenses independently. The Town Finance department can provide the Heritage Commission with a report of all expenses associated with a fund line. And, revenue sources can be tracked by line items within an account if provided by the Heritage Commission to the Town. (ie Legion Donation, Keyes, etc for the Schoolhouse)

Invoice payment process:

P. Calabria gave an overview of the expense submission process. When the Heritage Commission receives an invoice/request for payment by a supplier, the Heritage Commission must sign, date, assign the account number, and note "OK to pay" on the invoice and give it to the Town Finance department (Paul Calabria, Cindy Lundberg, or Kathy Townsend). The Finance department will cut the check according to the Town's standard operating procedures. At the next Heritage meeting, Sarah Brown (Treasurer) will sign off on outstanding and completed items for payment once authorized by the Commission to do so. Until now, the Heritage Commission has been taking formal votes that expenses are approved for payment once completed.

LCHIP grant money, if received, will automatically go into the Schoolhouse Special Purpose account when directed by the Heritage Commission.

When the Board of Selectmen agree to contribute funds towards a particular project, the Heritage Commission needs to ask the Board to instruct Town staff to move funds from the Town's General Account to the Special Purpose Account. The Town's contribution of \$3500 towards the Scout House came from the General Fund but was never transferred to the Special Purpose Account because that was not requested.

- **ACTION:** K. Kokko and S. Brown to send P. Calabria the most updated version of the Schoolhouse spreadsheet. P. Calabria to set up separate revenue line items for each funding source so that available balances can be tracked. A copy of this was previously sent on Sept 7 2022.
- **ACTION:** P. Calabria to send to Sarah/Katherine/David the account record detail of Scout House, including expense detail.
- **ACTION:** S. Brown and P. Calabria to connect quarterly for an updated report and to reconcile expenses.
- **ACTION:** Heritage Commission to send Meeting Minutes to P. Calabria and ask to reverse the \$1800 withdrawal from Heritage "Discretionary Account" (4050) and redirect funds from the General Fund to pay for the Bandstand Assessment.
- **ACTION:** Heritage Commission to send 2006 Heritage Commission Meeting Minutes indicating the account balance of the non-lapsing account to P. Calabria to show account balance records.
- **ACTION:** Heritage Commission to approach BOS for formal authorization to expend funds from 4050 in a "non-restricted" manner.
- **ACTION:** Upon authorization by the Heritage Commission, Heritage Commission Treasurer, Sarah Brown to sign, date, assign the account number, and note "OK to pay" on the two outstanding invoices and give to Town Finance department to pay:
 - 1. Kokko Builders-Scout House – Amount \$1,796.00 from Schoolhouse account: 4800-48408
 - 2. Black Heritage Trail – Amount \$400 from Account# 4050-40502

Other Notes

1. As far as the "discretionary" account (40502), the attached minutes, which D. Palance dug out, show that the balance as of May 15, 2006 was \$4165.73. Before the expenditure of the \$1800 that paid for the Bandstand-Brian Gallien (this should be reversed), we had \$4,428.57. There is a \$262.84 difference since 2006. Based on what we learned, today, little is known about that account line. It is a non-lapsing fund. The Heritage Commission believes, based on Chuck Worcester's information, that it is left from

when the Town used to give an annual appropriation to the Heritage Commission. Why there is a \$262.84 discrepancy is unknown.

Presumably, if this fund were restricted, it would have a different type of account number (Paul, what is the term for this?). However, it was so long ago that it is possible we simply don't know that it's restricted. Heritage may want to approach the BOS for formal approval to use this as a "discretionary" fund.

2. Apparently there is approximately \$1M in State money coming for the Swing Bridge as part of the State's 10-year plan. Ms. Kokko asked Mr. Daley if there is a write up and/or someone to brief the Commission on this at a future meeting. It sounds like some replacement/some restoration. This raises a good long-term question about what to do with the Swing Bridge donations.

3. Funds allocated by the BOS from the General Fund will always have to come from there. When allocated, we can ask for that allocation to be placed into one of our non-lapsing accounts. The Heritage Commission should keep this in mind for the future.