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1

00:01:55.290 --> 00:01:58.080

Town of Parish: for which it stands one nation under.

2

00:02:07.140 --> 00:02:07.470

Town of Parish: here.

3

00:02:08.580 --> 00:02:09.030

Town of Parish: there.

4

00:02:21.840 --> 00:02:23.040

is to approve the.

5

00:02:24.570 --> 00:02:24.810

Town of Parish: set of.

6

00:02:37.890 --> 00:02:42.450

Town of Parish: copy of the proposed legislation to the board of the law, yes okay.

7

00:03:37.980 --> 00:03:40.110

Town of Parish: Town clerk to advertise everything together.

8

00:03:42.570 --> 00:03:42.960

So.

9

00:03:45.960 --> 00:03:47.010

Town of Parish: The questions that.

10

00:03:49.440 --> 00:03:51.210

Town of Parish: We know how much is going the liver.

11

00:04:06.900 --> 00:04:13.980

Town of Parish: it's not 2.3%.

12

00:04:16.080 --> 00:04:16.950

Town of Parish: Tax CAP is.

13

00:04:19.170 --> 00:04:19.740

Town of Parish: recovering.

14

00:04:21.750 --> 00:04:25.830

Town of Parish: Patients more than 2% 2% is your number plus growth factors for.

15

00:04:29.490 --> 00:04:32.790

Town of Parish: where's your estimate or work we're going over what.

16

00:04:37.140 --> 00:04:49.830

Town of Parish: You said it was in the volume, where is it in the budget page when we go through the budget at the budget, we can look at that it's throughout, if you look at the budget import wherever it says it's a certain dollar amount.

17

00:04:52.830 --> 00:04:54.900

Town of Parish: percentages for for.

18

00:04:57.570 --> 00:04:58.020

Town of Parish: US for.

19

00:04:59.520 --> 00:05:03.990

Town of Parish: 4.69 is probably outside the village at.

20

00:05:07.080 --> 00:05:08.550

Town of Parish: For his village residents.

21

00:05:12.000 --> 00:05:12.780

Town of Parish: In SF.

22

00:05:27.180 --> 00:05:38.700

Town of Parish: lunch in a motion to approve holding a public hearing regarding local law for the text careful right and the worry team that 615 and emotion.

23

00:05:40.980 --> 00:05:41.730

Town of Parish: And you can.

24

00:05:45.120 --> 00:05:52.440

Town of Parish: Oh sorry emotions, I have a public hearing on the teeth Okay, because that gives us time to go through this budget you.

25

00:05:53.970 --> 00:06:00.660

Town of Parish: need, and if we make the changes jam that's fine we see advertisement we can have it run a time for every time.

26

00:06:04.320 --> 00:06:06.900

Town of Parish: Okay, a motion and a second any other questions.

27

00:06:08.520 --> 00:06:08.910

Town of Parish: Please.

28

00:06:12.330 --> 00:06:12.690

Town of Parish: yeah.

29

00:06:15.330 --> 00:06:15.810

Town of Parish: Yes.

30

00:06:19.320 --> 00:06:19.680

Town of Parish: Yes.

31

00:06:22.140 --> 00:06:22.680

Town of Parish: Yes.

32

00:06:24.690 --> 00:06:25.080

Town of Parish: Yes.

33

00:06:28.920 --> 00:06:30.660

Town of Parish: or can we go right into the next.

34

00:06:34.170 --> 00:06:39.870

Town of Parish: Meeting workshop or 636 30 yeah and then i'll entertain a motion to ensure.

35

00:06:41.550 --> 00:06:41.670

Town of Parish: That.

36

00:06:43.770 --> 00:06:50.070

Town of Parish: First, make a motion to adjourn Okay, because second all in favor.

37

00:06:51.930 --> 00:06:53.160

Town of Parish: abstain Carrie Thank you.

38

00:06:59.850 --> 00:07:09.300

Town of Parish: United States were to the Republic for which it stands one nation under God indivisible with liberty and justice for all.

39

00:07:21.630 --> 00:07:22.110

Thank you.

40

00:07:26.220 --> 00:07:26.670

Town of Parish: very much.

41

00:07:46.410 --> 00:07:47.190

Town of Parish: insurance.

42

00:07:49.980 --> 00:07:50.100

Town of Parish: Now.

43

00:07:51.540 --> 00:07:56.520

Town of Parish: Some of them you're you're saying you want the minimum wage, to go to 15 hours per hour for everybody.

44

00:07:57.750 --> 00:08:03.630

Town of Parish: there's like a nap and all issue that later on, so this is basically the US.

45

00:08:10.290 --> 00:08:13.320

Town of Parish: get a chance to review us, you have any questions on it.

46

00:08:16.620 --> 00:08:17.400

Town of Parish: I didn't know what.

47

00:08:20.490 --> 00:08:21.870

Town of Parish: We were busy.

48

00:08:22.980 --> 00:08:32.100

Town of Parish: I think Robin was when we were with the assessment when we met with her yeah and stuff and then she agreed to a \$16,000 salary.

49

00:08:33.420 --> 00:08:43.890

Town of Parish: She read everything that was on that paper ended asked about taking photos of everything and I asked her if she got it she had enough in a conventional and she said she was going to get a price but yeah she did.

50

00:08:44.490 --> 00:08:54.840

Town of Parish: But why I was asking that is it says there's \$20,000 on the paper here, but I thought she agreed to a 16,000 annual salary I didn't have that.

51

00:08:55.530 --> 00:09:07.740

Town of Parish: She just we normally give the assessor 20 bucks because she came in and to give you only 1616 yes yeah she was okay with whatever was on last week's paper.

52

00:09:08.970 --> 00:09:16.470

Town of Parish: And they don't have last week's people okay that's all right, then I need to decrease it to 16 is that what you're telling me yeah okay.

53

00:09:21.330 --> 00:09:22.800

Town of Parish: We did put in the.

54

00:09:25.080 --> 00:09:36.060

Town of Parish: Contractual you look at 514855444.

55

00:09:37.350 --> 00:09:39.360

Town of Parish: Again, I mean you're quite famous for for.

56

00:09:41.580 --> 00:09:46.800

Town of Parish: For I got to 8135 5.4 code.

57

00:09:47.940 --> 00:09:58.470

Town of Parish: By now, not quite halfway down the page saucer assessor see yeah yeah we increase that one 4000 to cover this person who might be coming in to do the.

58

00:10:00.390 --> 00:10:02.040

Town of Parish: run about 4000 so.

59

00:10:03.210 --> 00:10:04.680

Town of Parish: So that's what that increases for.

60

00:10:08.220 --> 00:10:11.310

Town of Parish: But wasn't that coming out of leftover money.

61

00:10:15.060 --> 00:10:19.770

Town of Parish: Price right so she come up with a price she gave me she gave.

62

00:10:22.260 --> 00:10:23.610

Town of Parish: me for that one.

63

00:10:25.830 --> 00:10:28.530

Town of Parish: To me, and she said she didn't know she that to find out.

64

00:10:30.120 --> 00:10:39.480

Town of Parish: How much it was cut 4000 she said that when she had looked at her yeah good you didn't use a lot right i'm only had 1200 in there she's.

65

00:10:40.200 --> 00:10:56.910

Town of Parish: 27 and she's going to be buying a computer but share and a camera and that's not even enough for this year, this year, so we increased by 4000 coverage she does hire a photographer a person to take the pictures.

66

00:10:59.040 --> 00:11:03.600

Town of Parish: So that pretty much washes the difference for the salary that yeah.

67

00:11:15.990 --> 00:11:16.650

Town of Parish: Or what do you want.

68

00:11:17.880 --> 00:11:18.990

Town of Parish: For every line.

69

00:11:23.700 --> 00:11:25.350

Town of Parish: Phase three, is where we start.

70

00:11:31.650 --> 00:11:45.750

Town of Parish: Like line five windows 10 of them, but that's what I you guys wanted me to July 2 she's putting everything back pain wise so for right now pulmonary 2022 is what we're looking at the budget to be.

71

00:11:46.890 --> 00:11:53.550

Town of Parish: We got them talking about okay So those are the numbers you wanted me to put in, I put back.

72

00:11:59.640 --> 00:12:01.860

Town of Parish: still remain 750.

73

00:12:04.680 --> 00:12:08.190

Town of Parish: Okay, any questions on page three sorry.

74

00:12:09.450 --> 00:12:11.670

Town of Parish: yeah, why did you all your 750 we didn't.

75

00:12:14.760 --> 00:12:25.380

Town of Parish: Because I haven't used to watch events you know I had if you don't get line three budgeted 7750 so far this year will use 1502 okay all right.

76

00:12:31.290 --> 00:12:33.150

Town of Parish: Any other questions on page three.

77

00:12:57.210 --> 00:12:58.680

Town of Parish: lose the judges PS.

78

00:13:05.700 --> 00:13:15.450

Town of Parish: What we asked Carl for the lawyer lawyer, remember that we haven't done it yet that's not in this portion that will be in the insurance portion.

79

00:13:15.960 --> 00:13:25.710

Town of Parish: I still haven't got more to come up with what we need to cover that so he gave me this piece from Mr cider I haven't gotten it yet so, but any changes.

80

00:13:28.050 --> 00:13:28.710

Town of Parish: Not fans.

81

00:13:30.270 --> 00:13:33.360

Town of Parish: we're going to change as happy as I work at.

82

00:13:35.310 --> 00:13:36.480

Town of Parish: yeah we all.

83

00:13:38.370 --> 00:13:39.150

Town of Parish: have been aware.

84

00:13:41.400 --> 00:13:42.480

Town of Parish: Well before then hopefully.

85

00:13:45.690 --> 00:13:49.920

Town of Parish: That will go on to this day comes under the insurance portion all right.

86

00:13:52.440 --> 00:13:52.680

Town of Parish: Ah.

87

00:14:04.770 --> 00:14:05.430

Town of Parish: There we go.

88

00:14:07.980 --> 00:14:08.370

Town of Parish: For.

89

00:14:12.990 --> 00:14:13.380

Town of Parish: said i'm.

90

00:14:15.480 --> 00:14:26.700

Town of Parish: Just laying down the assessor to make it back to 16 she said 16 wow okay i'll put it back six days of so you can give us, you know we're just trying to count.

91

00:14:28.980 --> 00:14:42.000

Town of Parish: The assessor PS 1355 points one do I had her at 20 because that's what we normally Pavia session position you're saying, she was down to 16.

92

00:14:43.980 --> 00:14:46.110

Town of Parish: She agreed to do.

93

00:14:47.340 --> 00:14:54.180

Town of Parish: yeah we can call and ask why you have to verify it is if it's not going to be i'll leave it at 20.

94

00:14:55.260 --> 00:14:58.410

Town of Parish: Ever verify it because i'm pretty sure that's what she says okay.

95

00:15:04.110 --> 00:15:06.060

Town of Parish: Any questions or.

96

00:15:15.930 --> 00:15:16.620

Town of Parish: equipment.

97

00:15:19.110 --> 00:15:24.090

Town of Parish: We raised it to 2001 again we're buying a computer or my chair when.

98

00:15:26.700 --> 00:15:30.810

Town of Parish: She can get some of it, I think, with this year's money, but the balance of it, she may.

99

00:15:32.550 --> 00:15:33.120

Town of Parish: have questions.

100

00:15:35.220 --> 00:15:35.850

Town of Parish: We increase.

101

00:15:43.620 --> 00:15:47.910

Town of Parish: Shall we raise 4000 for the cover the photos pictures or.

102

00:15:49.560 --> 00:15:51.720

Town of Parish: If we hire somebody yeah.

103

00:16:15.300 --> 00:16:17.250

Town of Parish: But just to make sure i'm reading this right.

104

00:16:18.750 --> 00:16:19.380

Town of Parish: Here, where it says.

105

00:16:21.000 --> 00:16:23.310

Town of Parish: August 31 actual here to date.

106

00:16:25.230 --> 00:16:29.310

Town of Parish: 1400 sets Does that mean that that's what he's used.

107

00:16:30.780 --> 00:16:31.830
Town of Parish: Or that we have left don't.

108
00:16:33.480 --> 00:16:35.310
Town of Parish: know when you're hired a special alert.

109
00:16:38.910 --> 00:16:39.150
Town of Parish: yeah.

110
00:16:40.380 --> 00:16:50.100
Town of Parish: Okay Gary she said that's what we use to the balance that we have is the 10,000 minus staff, right now, that would be for hiring the right special counsel.

111
00:16:51.180 --> 00:16:53.880
Town of Parish: say you know what we use it for yeah.

112
00:16:55.320 --> 00:16:56.400
Town of Parish: So, like water.

113
00:16:57.510 --> 00:16:58.440
Town of Parish: Water guy.

114
00:16:59.910 --> 00:17:01.530
Town of Parish: Council and.

115
00:17:02.670 --> 00:17:03.330
Town of Parish: Getting to.

116
00:17:04.380 --> 00:17:07.920
Town of Parish: clarify for the instructor was 10 we've got the date yeah.

117
00:17:09.000 --> 00:17:09.330
Town of Parish: Okay.

118
00:17:17.790 --> 00:17:19.830
Town of Parish: Any other questions i'm paying for.

119
00:17:26.790 --> 00:17:44.790
Town of Parish: unallocated insurance contracts or whatsapp and some all insurances combined from like job building equipment whenever we have to

ensure the trucks and stuff we're in da Dee da but all the stuff that we have to pay for insurance finding.

120

00:17:47.100 --> 00:17:48.000

Town of Parish: insurances.

121

00:17:49.980 --> 00:17:55.860

Town of Parish: Whatever we have to ensure, through Jenkins, this is for the a portion and then some of it is empty or to be.

122

00:18:43.740 --> 00:18:45.840

Town of Parish: We don't know for sure if you're going to have a dog.

123

00:18:48.030 --> 00:18:59.820

Town of Parish: person, we have a dog person it's at 6000 with this third line dog control PS know do we have one mouth, yes, yes, just tired, I sent you an email.

124

00:19:00.840 --> 00:19:16.290

Town of Parish: With his name and phone number in case you need to give it out temporary until we approve them at the January meeting right now doing a temporarily until we play promo but he's willing to take a lister hi we've got.

125

00:19:17.730 --> 00:19:23.760

Town of Parish: we've got one medical problem what he does i'll i'll i'll be any don't know all views for all be done.

126

00:19:26.220 --> 00:19:27.660

Town of Parish: 18 years for.

127

00:19:28.770 --> 00:19:30.510

Town of Parish: us, we are there some words for.

128

00:19:31.560 --> 00:19:34.800

Town of Parish: 12 years, and now you just got a bad accident.

129

00:19:37.710 --> 00:19:39.480

Town of Parish: hit even wipe.

130

00:19:41.490 --> 00:19:42.840

Town of Parish: That out he got a broken neck.

131

00:19:45.420 --> 00:19:54.030

Town of Parish: He has a sons that are helping helping young cases with my very good dog catcher up there, I know that.

132

00:20:00.180 --> 00:20:00.480

Town of Parish: yeah.

133

00:20:03.660 --> 00:20:05.940

Town of Parish: yeah he's calling me twice this past week.

134

00:20:11.670 --> 00:20:15.600

Town of Parish: Any other questions on page five the ambulance see.

135

00:20:19.080 --> 00:20:22.710

Town of Parish: Yes, I had a question and then that last year's.

136

00:20:28.260 --> 00:20:33.480

Town of Parish: them we found out, it was contract with 426 775.

137

00:20:35.280 --> 00:20:36.930

Town of Parish: The next town over right.

138

00:20:38.880 --> 00:20:45.360

Town of Parish: What do we do with the extra money it's an airline Janet sits there until we either pull it out and move it to another line or something.

139

00:20:46.050 --> 00:20:58.770

Town of Parish: When they originally talked to us their budget original budget was 31 672 that's what I put in there right when they came in later it was 26 775 and that's what we paid him, so the balance is still in that line.

140

00:20:59.910 --> 00:21:05.910

Town of Parish: So if I say I am 30 167 to that means we didn't raise the budget.

141

00:21:07.020 --> 00:21:18.720

Town of Parish: And they should get the 30 167 to know his budget is 27 578 so it's down, if you look at the change from 2021 it's down \$4,094.

142

00:21:20.220 --> 00:21:28.200

Town of Parish: But why i'm saying, because there's a contract and everything and we loaded on the budget at 30 167 to.

143

00:21:29.340 --> 00:21:36.540

Town of Parish: Then it comes back in the difference, my feeling was we should again the 30 167 to have this what we bolted on.

144

00:21:38.070 --> 00:21:41.910

Town of Parish: see what i'm saying that's what the people pay the tax on.

145

00:21:43.530 --> 00:21:48.510

Town of Parish: But then it say, well, we got a surplus and now we're going to throw them on balance we shouldn't have done that.

146

00:21:49.800 --> 00:21:57.180

Town of Parish: If you want to do it because that was a contract and that's what we vote and that's what it should have been, and I say it should be that this year.

147

00:21:58.500 --> 00:22:08.340

Town of Parish: And then it's not a race, did you pay the contract amount for this year nope I began the summer, you have a contract with them yeah and it's.

148

00:22:09.690 --> 00:22:25.440

Town of Parish: Like 78 i'm sorry, what is the contract amount 27 578 so just because you budgeted more than that, because you thought you knew it doesn't obligate you to pay all of that, the contract amount is less than that the contract amount of 27 to pay them 30 or more, would be a gift.

149

00:22:26.580 --> 00:22:31.590

Town of Parish: For joining john saying we are read the text period already paid 31 so then.

150

00:22:32.340 --> 00:22:43.440

Town of Parish: What happens that money is, if you come short in another budget category, you can transfer it to make that category full or if you get to the end of the year there's things that can happen to it.

151

00:22:43.920 --> 00:22:50.070

Town of Parish: You could either designated for a capital reserve on because it's money left over that you plan on trying to.

152

00:22:51.180 --> 00:23:05.370

Town of Parish: learn to talk about is how you can deal with with money, like that or I can just go to on allocated on appropriate fund balance and so on top rated unallocated fund balances in grower time you might not have been done in them to.

153

00:23:06.960 --> 00:23:07.290

Town of Parish: Thank you.

154

00:23:08.310 --> 00:23:24.450

Town of Parish: If you didn't spend everything that you bought your contract amen there's no harm in that and it's done money is lost in the town that might be is done next year's Patrick porter well, you can you can put it in your.

155

00:23:25.980 --> 00:23:39.960

Town of Parish: rolling forward to the next year by calling it like they went 27 now, but we say 4000 from the ears from what we passed last year, what was most of the contract for the next year, yes yeah so.

156

00:23:42.150 --> 00:23:42.690

Town of Parish: The minus.

157

00:23:44.040 --> 00:23:44.460

Town of Parish: Higher.

158

00:23:46.530 --> 00:23:54.780

Town of Parish: But if your mind is the money that we saved last year that we already passed so instead of 27 to be even \$4,000 less than that right well.

159

00:23:55.230 --> 00:24:03.780

Town of Parish: From last year's it would have wrote down to a fund balance or an inappropriate on the account because it was last year's budget when, am I saying that right.

160

00:24:05.220 --> 00:24:19.080

Town of Parish: No it's this year's budget and budgeted 31 672 so it would be this year's budget it rolls down right man if we didn't use it yeah anything that comes in under spent any of those items just becomes part of your fund balance.

161

00:24:19.890 --> 00:24:30.750

Town of Parish: Because a lot of expenditures come in last year, in that case you haven't you're you're only obligated to pay the contract about that extra 4000.

162

00:24:31.110 --> 00:24:41.010

Town of Parish: would just get mixed in with all the other expenditures when you calculate fun balance at the end of the year, you can't carry over appropriation items from one year to year.

163

00:24:42.390 --> 00:24:51.300

Town of Parish: budget each year, but that 4000 is going to become part of your 20 times as long as the revenues are also coming in.

164

00:24:52.350 --> 00:24:58.710

Town of Parish: And one other factor comes into play here, which I run into and my time on the board of directors of the fire department.

165

00:24:59.580 --> 00:25:08.700

Town of Parish: The spending you're doing depends on all your revenues coming in, on target if any of your revenues were short you can't spend everything you budgeted because the revenues aren't there.

166

00:25:09.060 --> 00:25:13.380

Town of Parish: So if you, you also need to take a look and make sure all your revenues came in.

167

00:25:13.860 --> 00:25:26.130

Town of Parish: At or above target or else you may be some of that money that you didn't spend for or the ambulance you might need just to meet your other obligations right and look at transfer to align that we may need it.

168

00:25:27.630 --> 00:25:30.270

Town of Parish: Oh yeah you needed whenever you looked at your appropriation gelato.

169

00:25:33.000 --> 00:25:46.440

Town of Parish: Over feminine as you needed to that's what our last meeting I have approved the budget transfer slash modifications, because there were certain lines that were short, so we moved it from one account to another that's how we do that.

170

00:25:49.050 --> 00:25:49.980

Town of Parish: Any other questions that.

171

00:26:08.550 --> 00:26:08.820

Town of Parish: Of.

172

00:26:09.840 --> 00:26:12.270

Town of Parish: These you know that we discussed with Craig.

173

00:26:17.100 --> 00:26:19.320

Town of Parish: will be lower than two by 2000.

174

00:26:22.950 --> 00:26:23.880

Town of Parish: Increased.

175

00:26:25.680 --> 00:26:27.390

Town of Parish: By 2400.

176

00:26:28.950 --> 00:26:33.630

Town of Parish: took out the gas wanted it you put it to zero more.

177

00:26:34.680 --> 00:26:38.160

Town of Parish: into the electric for the part.

178

00:26:39.660 --> 00:26:40.260

Town of Parish: that's a lot.

179

00:26:43.980 --> 00:26:47.010

Town of Parish: went by what he said regarding what he's trying to do with the car.

180

00:26:48.540 --> 00:26:49.200

Town of Parish: These things.

181

00:26:52.650 --> 00:26:54.870

Town of Parish: So any questions on any page.

182

00:27:09.450 --> 00:27:14.340

Town of Parish: Are we going to purge yeah Okay, this is only as of August.

183

00:27:18.450 --> 00:27:35.070

Town of Parish: The first one, so in one little point one we've only paid 1625 but that's through August we have September, October November to put

in there yeah so they don't use more than that equipment, we have it three we haven't used any of that so these lowering it's one.

184

00:27:37.410 --> 00:27:46.800

Town of Parish: For one we had 20,600 we only used 1595 so he lower or he increased it against 223 21.

185

00:27:49.110 --> 00:27:50.460

Town of Parish: Show us 59.

186

00:27:51.630 --> 00:27:54.060

Town of Parish: Out of the 27,600 yep.

187

00:27:55.110 --> 00:27:58.230

Town of Parish: So that's gonna be a fun balance and matt line.

188

00:27:59.490 --> 00:28:11.820

Town of Parish: Can we hear can we correct have fun college board apart because we have to do the the basketball court chat to be redone absolutely man talks about wonder comes up is.

189

00:28:12.480 --> 00:28:23.040

Town of Parish: If we get down to specific download specific accounts to take excellent out and put it in a i'm going to see Kevin on a camel tragic he has to talk to.

190

00:28:23.850 --> 00:28:38.220

Town of Parish: You with the different doesn't go there yeah but yes yeah and that's what they're doing when he comes on so yeah absolutely that's how you build it up, so that when we decided to do it it's not going to cost us either anything or as much.

191

00:28:39.300 --> 00:28:40.170

Town of Parish: money to wait for.

192

00:28:42.420 --> 00:28:44.550

Town of Parish: Any other questions on page six.

193

00:28:49.980 --> 00:28:50.220

Town of Parish: Okay.

194

00:28:57.570 --> 00:28:58.410

Town of Parish: there.

195

00:28:59.760 --> 00:29:03.780

Town of Parish: Was this thing would fall into the hospital medical insurance.

196

00:29:06.450 --> 00:29:19.650

Town of Parish: MTV because it's highway retirement, not as general so I I just feel I like to see is my mailing opinion, but he did his research like we asked him he's a title to it, I like to see it added in here.

197

00:29:20.430 --> 00:29:30.450

Town of Parish: he's entitled to it, it will be added as well, you got to add it in before you going to be in a is going to be in da da because it's highways in China, but what I.

198

00:29:37.530 --> 00:29:38.430

Town of Parish: Did you get the.

199

00:29:39.990 --> 00:29:44.970

Town of Parish: Insurance you get those updates are terrorists going on for 10%.

200

00:29:46.800 --> 00:30:00.720

Town of Parish: Have a medical for the highway Union guys I got it down until retirement guys doesn't go up until February can't give me a ballpark so we estimated percent increase it to collect.

201

00:30:02.340 --> 00:30:07.470

Town of Parish: Again, I hope you went out but i'm guessing it was not commercial.

202

00:30:08.580 --> 00:30:10.680

Town of Parish: I don't know why they do what they do.

203

00:30:12.600 --> 00:30:21.090

Town of Parish: But the other guys yeah the insurance, that is in here is gone up this one's only gone up 1000 but we only have two people.

204

00:30:22.380 --> 00:30:25.230

Town of Parish: In a covered under the medical insurance.

205

00:30:30.390 --> 00:30:32.250

Town of Parish: Any other questions on page seven.

206

00:30:40.320 --> 00:30:40.890

Town of Parish: revenue.

207

00:30:44.370 --> 00:30:56.520

Town of Parish: estimated that the first line is going to be increased \$785 who do we have that was a question was talking about the loo attacks and who do we have on there just the only one we have is from.

208

00:30:59.550 --> 00:31:01.980

Town of Parish: The elementary school that's in the village.

209

00:31:03.630 --> 00:31:06.090

Town of Parish: You still get it a portion of it.

210

00:31:07.230 --> 00:31:25.620

Town of Parish: Yes, there's like other properties in the village made contact me right, we get a portion and the village gets a portion I don't know how much they get with this is what we get so we went from 1752 this year we actually collected 2535 so we have to so then it'll be 2535 for next year.

211

00:31:28.440 --> 00:31:31.080

Town of Parish: down for their aim related payments.

212

00:31:32.100 --> 00:31:39.420

Town of Parish: We put in five we were estimating that will get 3000 more so we raised it to eight that's a guess guys but.

213

00:31:41.760 --> 00:31:42.270

Yes.

214

00:31:44.700 --> 00:31:54.300

Town of Parish: franchise fees, we got loving 246 so far, yes, so what's your budget and for 895 old yes.

215

00:31:56.460 --> 00:32:02.250

Town of Parish: I don't want to go too high in case those things go down, so we looked at the same.

216

00:32:06.600 --> 00:32:07.560

Town of Parish: We got to two.

217

00:32:08.940 --> 00:32:10.560

Town of Parish: i'm sorry you got.

218

00:32:13.950 --> 00:32:14.190

Town of Parish: A new.

219

00:32:17.760 --> 00:32:19.710

Town of Parish: Spectrum spectrum.

220

00:32:30.450 --> 00:32:32.160

Town of Parish: And figure it hi and we don't get it in.

221

00:32:35.640 --> 00:32:46.650

Town of Parish: So we fees, so they took me 6040 600 any more fees they took me a 920 15 we have.

222

00:32:48.420 --> 00:32:49.560

Town of Parish: Also, their goals.

223

00:32:52.470 --> 00:32:56.040

Town of Parish: I can't if you look up here 8156 old.

224

00:32:57.210 --> 00:33:09.750

Town of Parish: it's a safety inspection trees, I know he gets them, but the breakdown they get out of town work doesn't pull that out, so I can't tell you, if we got it, how much was for safety inspection fees, if we add any.

225

00:33:10.290 --> 00:33:19.020

Town of Parish: So then breakdown that that that you get from the TV get nothing and safety inspection costs you don't get anything for sure they take that out.

226

00:33:20.670 --> 00:33:28.860

Town of Parish: We don't charge for any fire safety inspections, and I assume that that's what that line is, for we don't we do ours.

227

00:33:29.970 --> 00:33:37.080

Town of Parish: free for all businesses in the town know there's a penalty if we have to go past the third inspection.

228

00:33:38.640 --> 00:33:47.490

Town of Parish: \$25 so you may only get 25 a year to maybe \$50 a year most places now are awesome they're all doing really well.

229

00:33:48.960 --> 00:33:54.060

Town of Parish: I wouldn't count on any revenues from that portion and then like I said it'll be small, you know.

230

00:33:54.720 --> 00:34:09.690

Town of Parish: anything at all that's what that CP inspection be I assume this for Okay, no it's zero across the board, but even if you gave it to me I wouldn't know a prison break down that I get from town to town clerk doesn't say have specialized for safety inspection pieces of chocolate.

231

00:34:11.160 --> 00:34:16.620

Town of Parish: We can resolve that as well i'm saying I mean if you get one get one we can do that no.

232

00:34:18.720 --> 00:34:19.140

Town of Parish: Right now.

233

00:34:23.940 --> 00:34:27.240

Town of Parish: Any other questions on revenue page eight.

234

00:34:30.780 --> 00:34:31.410

Town of Parish: Page name.

235

00:34:39.720 --> 00:34:40.200

Town of Parish: Be.

236

00:34:43.770 --> 00:34:44.040

Town of Parish: here.

237

00:34:49.980 --> 00:34:50.100

Town of Parish: Was.

238

00:34:55.680 --> 00:34:55.890

Town of Parish: For.

239

00:34:57.780 --> 00:35:02.220

Town of Parish: Next year that's the cleanup day, we have the knowledge.

240

00:35:03.870 --> 00:35:18.420

Town of Parish: Here, so we paid 629 you put in 650 or under 10 be 816 point four refuge in garbage know that far as I know.

241

00:35:20.460 --> 00:35:24.630

Town of Parish: As of last year, we had a problem with the electronics.

242

00:35:26.400 --> 00:35:29.700

Town of Parish: I were supposed to get a number.

243

00:35:30.750 --> 00:35:38.310

Town of Parish: Of the person that's posted take care of that do the same thing they'll give us the pallets and everything else, but I don't know what they're going to church.

244

00:35:41.880 --> 00:35:50.910

Town of Parish: I think we should, because that was one of the big question we just made it under the wire and the guy over the transfer station says they weren't going to do it anymore.

245

00:35:51.690 --> 00:36:00.780

Town of Parish: So what you're supposed to do with your stuff he says well there's a private company is doing it, so I don't know what they're going to charge So what do you think we should increase it to.

246

00:36:02.730 --> 00:36:04.380

Town of Parish: The village page say if we pay if.

247

00:36:07.080 --> 00:36:08.910

Town of Parish: I run it up to 1000 even.

248

00:36:13.200 --> 00:36:13.740

Town of Parish: With them.

249

00:36:15.120 --> 00:36:18.690

Town of Parish: yeah yep all right now.

250

00:36:22.470 --> 00:36:24.810

Town of Parish: Anything else and page 10.

251

00:36:30.090 --> 00:36:30.330

Town of Parish: Oh.

252

00:36:32.790 --> 00:36:33.390

Town of Parish: yay.

253

00:36:36.540 --> 00:36:37.980

Town of Parish: Based on what Mr.

254

00:36:39.630 --> 00:36:44.580

Town of Parish: Craig gave us, Mr pedigree increases, as well as the decreases.

255

00:36:47.970 --> 00:36:53.370

Town of Parish: he's not here tonight, so I can't you know you can't be you explain to you why we did Roger.

256

00:37:03.090 --> 00:37:08.280

Town of Parish: As you can see, most of our increases in that.

257

00:37:09.690 --> 00:37:17.070

Town of Parish: fourth line to the bottom is the big increase that you're referring to done, I put it in there.

258

00:37:19.050 --> 00:37:22.230

Town of Parish: If we're in case we need that we might not but I put it in.

259

00:37:30.300 --> 00:37:30.990

Town of Parish: So.

260

00:37:32.070 --> 00:37:32.370

Town of Parish: That would.

261

00:37:33.840 --> 00:37:34.800

Town of Parish: be enough to cover.

262

00:37:36.930 --> 00:37:37.230

Town of Parish: I got.

263

00:37:39.570 --> 00:37:41.010

Town of Parish: Any questions on page 11.

264

00:37:42.180 --> 00:37:43.170

Town of Parish: We can change it.

265

00:37:46.140 --> 00:37:46.860

Town of Parish: No yes.

266

00:37:48.480 --> 00:37:49.500

Town of Parish: No okay.

267

00:38:01.470 --> 00:38:02.190

Town of Parish: We raised.

268

00:38:03.480 --> 00:38:03.750

Town of Parish: A little.

269

00:38:06.390 --> 00:38:10.470

Town of Parish: equipment zero because he doesn't think he's going to be selling anything next year.

270

00:38:12.480 --> 00:38:14.610

Town of Parish: But that's the revenue page page 12.

271

00:38:20.400 --> 00:38:43.980

Town of Parish: Page 13.

272

00:38:53.160 --> 00:38:57.090

Town of Parish: Again this is increases or decreases.

273

00:39:00.030 --> 00:39:01.320

Town of Parish: increase to another line.

274

00:39:04.170 --> 00:39:05.100

Town of Parish: next page.

275

00:39:09.420 --> 00:39:18.930

Town of Parish: up from the bottom is the other half of what we discussed so again, we put it in there and get us a ballpark.

276

00:39:20.670 --> 00:39:21.540

Town of Parish: We find me and i'll.

277

00:39:22.830 --> 00:39:23.640

Town of Parish: Take that out.

278

00:39:31.560 --> 00:39:37.980

Town of Parish: Any questions on page 13 or 14.

279

00:39:39.840 --> 00:39:42.600

Town of Parish: increase for highway is zero point.

280

00:39:44.070 --> 00:39:44.520

Town of Parish: TV.

281

00:39:56.160 --> 00:40:00.000

Town of Parish: Questions and 13 or 1414.

282

00:40:03.000 --> 00:40:05.550

Town of Parish: Participation no yes.

283

00:40:06.870 --> 00:40:10.260

Town of Parish: Are we going to borrow 100,000 we borrowed this year.

284

00:40:11.880 --> 00:40:23.220

Town of Parish: In May and the interest is going to be \$452 so we have to pay that back next year, hopefully we're only going to be borrowing if we have to 50,000 that's to take care of that note, or that.

285

00:40:23.850 --> 00:40:32.310

Town of Parish: Debt guys from 215,000 we're down to a right here's here's one i'm good that we have a fund balance is quite large.

286

00:40:33.660 --> 00:40:36.570

Town of Parish: We shouldn't have to borrow their money anymore well.

287

00:40:37.920 --> 00:40:54.780

Town of Parish: we'll get there when we get there, the fund balances that we have are not in db or be this is TV, in order to pay this and I was hoping that we would have enough no dependency we're done with that we don't have we're in the whole from 2020.

288

00:40:55.860 --> 00:41:00.990

Town of Parish: So we have to look at what is what we have and what is to see if we'll have enough to pay if we can we will.

289

00:41:01.530 --> 00:41:13.620

Town of Parish: don't can't take away in da it's got to be either be in db so that's what we're going to be looking at, and we will look at them, then you won't have a better than the next year will be 50,000.

290

00:41:14.730 --> 00:41:29.850

Town of Parish: This is where the one that will borrow this year and we have to pay back in 2020 to \$100,452 you're saying you can't use any of their money we gotten.

291

00:41:30.780 --> 00:41:45.090

Town of Parish: A balance to pay that off yeah you can use a phone balance if you have an MBA or db but as of 2021 January, he was in the hole so we're going to be talking about that and we'll.

292

00:41:46.920 --> 00:41:48.030

Town of Parish: see what we can come up with.

293

00:41:50.430 --> 00:42:06.600

Town of Parish: a tough one southside a village be or db as what that is this is strictly for the road work that he did that you're in 2018 and we borrowed 190,000 we don't know 100 hopefully we'll get to 50 or nothing we can.

294

00:42:07.620 --> 00:42:08.580

Town of Parish: For 2022.

295

00:42:10.530 --> 00:42:18.840

Town of Parish: Or the difference in the interest and we did 145 a year before the interest was 3660 because our our.

296

00:42:19.860 --> 00:42:24.270

Town of Parish: title we don't have a tail anymore, and then money are that.

297

00:42:25.500 --> 00:42:33.360

Town of Parish: are going to tell you what it's called the paperwork with counselors because most frustrating i'm sure.

298

00:42:34.320 --> 00:42:38.040

Town of Parish: This will stress rating, yes, the physical stress rating we went from.

299

00:42:38.730 --> 00:42:54.480

Town of Parish: 7266 to 13 this year to 10 and because of that are borrowing power is up there, so banks are willing to look at us and consider giving us the money at a lower interest rate because i'm percentage went down, we have no designation for fiscal stress.

300

00:42:55.200 --> 00:42:58.830

Town of Parish: So we're doing a lot better than we did Julia better.

301

00:43:02.580 --> 00:43:13.980

Town of Parish: Okay, any other questions i'm 14.

302

00:43:19.650 --> 00:43:21.510

Town of Parish: raise the county sales tax.

303

00:43:24.090 --> 00:43:25.950

rest of the same.

304

00:43:27.210 --> 00:43:27.840

chips.

305

00:43:39.780 --> 00:43:46.650

Town of Parish: actually call this revenue know for for for revenue, for this is for 2022 right the revenue.

306

00:43:47.550 --> 00:44:02.250

Town of Parish: i'm sorry i'm not sure what you're referring to and db 5730 on the revenue it's a revenue revenue anticipation note next year i'm only going to borrow 50 i've got 100,000 in there should I lower that on this page.

307

00:44:06.150 --> 00:44:06.510

Town of Parish: We did.

308

00:44:08.460 --> 00:44:14.010

Town of Parish: We did 120 21 but in 2022 unless we don't have to.

309

00:44:17.940 --> 00:44:21.960

Town of Parish: Revenue 730 sounds real yeah.

310

00:44:23.760 --> 00:44:28.830

Town of Parish: Should that be 50 instead of 100 I think that's right now okay.

311

00:44:30.540 --> 00:44:30.930

Town of Parish: Thank you.

312

00:44:33.840 --> 00:44:34.290

Town of Parish: All right.

313

00:44:36.360 --> 00:44:36.540

let's.

314

00:44:38.010 --> 00:44:39.330

Town of Parish: go over at one by one.

315

00:44:47.220 --> 00:44:47.580

Town of Parish: Thanks.

316

00:45:01.980 --> 00:45:10.590

Town of Parish: 20,825 this year to 20 27,225 \$6,400.

317

00:45:16.140 --> 00:45:21.870

Town of Parish: Here don't you ask why because I wasn't there for that did you ask why the increase was older and.

318

00:45:23.250 --> 00:45:23.580

Town of Parish: Older.

319

00:45:32.100 --> 00:45:36.480

Town of Parish: Mariana was largely due to the increase usage over.

320

00:45:38.220 --> 00:45:40.290

Town of Parish: The materials that went along with that.

321

00:45:43.860 --> 00:45:44.490

Town of Parish: Control.

322

00:45:45.780 --> 00:45:49.170

Town of Parish: They can any kind of grants like we're getting the.

323

00:45:50.430 --> 00:46:09.420

Town of Parish: arca does the fire company get anything in that respect, I have no idea, they don't they have not it is within your power to use

similarity or a number to compensate our department or expenses, they have related to call him.

324

00:46:10.680 --> 00:46:15.240

Town of Parish: But I don't want a specific roles on that yeah because I looked it up, and I know we could do there, but I don't know.

325

00:46:16.650 --> 00:46:17.970

Town of Parish: If this will go down any.

326

00:46:19.800 --> 00:46:25.230

Town of Parish: That would be something we'd have to discuss with us to make the contract this you gave them all their money.

327

00:46:26.400 --> 00:46:29.550

Town of Parish: On other things, or whatnot the insurance or 4%.

328

00:46:30.720 --> 00:46:34.800

Town of Parish: And utterance we're holding that 2% churchill's ankles 4%.

329

00:46:35.820 --> 00:46:36.480

Town of Parish: Book author.

330

00:46:37.560 --> 00:46:44.070

Town of Parish: tremendously will report on that there's legitimate reasons, but we could use it out of that.

331

00:46:47.430 --> 00:47:04.470

Town of Parish: One and loaded in the text, I mean like the spraying, and everything else and bloggers in the mass we had to buy and everything else, I was going to talk to lj but I don't know if if we were able to do that with anyone to lower this dollar amount I don't know the.

332

00:47:05.730 --> 00:47:11.160

Town of Parish: Lord because it's the stuff that's increased on as long as they're getting that's the same amount of money.

333

00:47:12.180 --> 00:47:23.040

Town of Parish: But I don't care where it comes from, if it comes from the taxes or, I can confirm that jack that's not what he's saying he's saying, I know that this the same way, and then we wanted to.

334

00:47:24.240 --> 00:47:34.020

Town of Parish: Give them money for me rba I was trying to do is find out, we could yeah I think we can, because one of the influence on the young, then they wouldn't.

335

00:47:34.650 --> 00:47:42.030

Town of Parish: They wouldn't even have to really well yeah they can look they'd have to know this because it's going to be in the tax base.

336

00:47:42.870 --> 00:47:52.200

Town of Parish: But they were still getting the same amount that they wanted here this plus you know to tax so much and then so much out of that check would cover I agree.

337

00:47:52.920 --> 00:48:01.110

Town of Parish: You know I mean generally to do that so they're not they're not getting a less money to just get it from two different places to talk to the treasure g.

338

00:48:05.070 --> 00:48:13.740

Town of Parish: Already, but at this point, right now, it's 2.7 2.7 water one.

339

00:48:15.840 --> 00:48:15.990

Town of Parish: That.

340

00:48:17.520 --> 00:48:18.180

Town of Parish: We pay.

341

00:48:19.500 --> 00:48:28.710

Town of Parish: On 39,003 doubters because the last last month, we have to pray the last one, we did repeating we approve the \$60 voucher for.

342

00:48:29.730 --> 00:48:37.710

Town of Parish: Steve the neatest talking to the one in order so it's \$39,003 today, we have to repay.

343

00:48:58.770 --> 00:48:59.250

This year.

344

00:49:02.580 --> 00:49:13.980

Town of Parish: So it's giving you an idea of what it was for 2018 and 19 and 20 get to go from right to left and certainly otherwise 2021 2022.

345
00:49:16.710 --> 00:49:17.910
Town of Parish: person of numbers.

346
00:49:38.400 --> 00:49:38.760
Okay.

347
00:49:41.100 --> 00:49:43.980
Town of Parish: This is based on what we have in the previous pages guys.

348
00:49:57.840 --> 00:49:58.560
as well, so.

349
00:50:02.880 --> 00:50:04.950
Town of Parish: Page 19 of the dollar balance.

350
00:50:08.070 --> 00:50:08.730
Town of Parish: officials.

351
00:50:12.630 --> 00:50:13.050
Town of Parish: So.

352
00:50:16.290 --> 00:50:17.460
Town of Parish: You got fire one.

353
00:50:21.240 --> 00:50:24.030
Town of Parish: needs to tell us a village and you got fire one.

354
00:50:36.360 --> 00:50:36.750
Town of Parish: Always.

355
00:50:38.310 --> 00:50:40.590
Town of Parish: understand this ball one.

356
00:50:41.880 --> 00:50:42.180
Town of Parish: ball.

357
00:50:45.750 --> 00:50:47.310
Town of Parish: Our guest or one yeah.

358
00:50:48.510 --> 00:50:52.140

Town of Parish: Why do we have on a model what inspired this 133.

359

00:50:55.740 --> 00:50:56.760

Town of Parish: that's a.

360

00:50:59.580 --> 00:51:02.520

Town of Parish: that's the 133 million is the tax base.

361

00:51:04.980 --> 00:51:21.000

Town of Parish: it's late, you see the tell them why tech basis 127 but the the the fire department tech face is always a little bit higher because there are things that are exempt from regular taxes right aren't exempt from fire text that's 133 million as your tax base for your fire fun, thank you.

362

00:51:30.330 --> 00:51:30.810

Town of Parish: For telling.

363

00:51:33.150 --> 00:51:37.980

1000.

364

00:51:42.810 --> 00:51:43.470

Town of Parish: Tom why.

365

00:51:44.550 --> 00:51:52.470

Town of Parish: yeah john white is 127 931 right sub 500,426 187 over 500,000.

366

00:51:53.880 --> 00:51:55.170

Town of Parish: Which is.

367

00:51:57.690 --> 00:51:59.370

Town of Parish: To my neck which 100,000.

368

00:52:01.200 --> 00:52:03.420

Town of Parish: village is up.

369

00:52:04.590 --> 00:52:07.290

Town of Parish: On step 700,000 approximately.

370

00:52:12.600 --> 00:52:13.770

Town of Parish: 1 million.

371

00:52:17.430 --> 00:52:49.980

Town of Parish: What was in 2024 inch we use up to 500 to 551.5 4.5.

372

00:52:59.970 --> 00:53:00.840

Town of Parish: verify that.

373

00:53:04.170 --> 00:53:05.100

Town of Parish: She didn't I didn't want it.

374

00:53:10.290 --> 00:53:10.560

Town of Parish: we're.

375

00:53:16.380 --> 00:53:16.950

Town of Parish: going to talk to.

376

00:53:19.170 --> 00:53:19.770

Town of Parish: These guys.

377

00:53:32.640 --> 00:53:33.150

Town of Parish: Yes.

378

00:53:36.180 --> 00:53:37.770

Town of Parish: You also with this guy so let's.

379

00:53:41.340 --> 00:53:43.950

Town of Parish: Welcome relations on your retirement.

380

00:53:45.030 --> 00:53:46.050

Town of Parish: I could hear me.

381

00:53:47.850 --> 00:53:50.400

Town of Parish: he's retired retired retired.

382

00:53:52.530 --> 00:53:53.880

Town of Parish: Hello rappers.

383

00:53:58.230 --> 00:53:59.040

Town of Parish: I think we need to make.

384

00:54:01.980 --> 00:54:02.280
Everybody.

385

00:54:03.390 --> 00:54:14.160

Town of Parish: i'm not sure I have every bit of information that I need to really totally help you guys tonight, but hopefully I can get some of it, I went through your audited.

386

00:54:14.700 --> 00:54:27.150

Town of Parish: financial records that you guys just paid for recently and just kind of look if you're one Downs is that for each of your phones and, as you talked about earlier.

387

00:54:29.460 --> 00:54:45.570

Town of Parish: you've got to outside funds and to come right phones it's going to do for your major our clients and to have different tax basis, so you have to be very careful about taking money bomb that belongs to one set of decorators and give it to another.

388

00:54:49.920 --> 00:55:05.460

Town of Parish: db find is that finds its deficit point three now it's going to minus five bounds mostly because of their revenue anticipation that on the books that's a liability that driving that negative phone down.

389

00:55:06.780 --> 00:55:16.500

Town of Parish: At the at the end of 2020 you had 140 \$5,000 revenue anticipation, though, and that's why you have.

390

00:55:18.090 --> 00:55:20.160

Town of Parish: A negative 57,000.

391

00:55:21.660 --> 00:55:23.160

Town of Parish: fund balance at that point.

392

00:55:24.960 --> 00:55:43.530

Town of Parish: You do something with that revenue anticipation, though, and that's going to significantly change your fund balance the good news is that your be fund is probably one of the healthier fund balances, you will be fun is your general fund outside of the village okay.

393

00:55:44.580 --> 00:55:54.000

Town of Parish: That is allowed to be transferred to the db flood if the board chooses to do that and again i'm not i'm not here to tell you what to do.

394

00:55:55.080 --> 00:55:56.310

Town of Parish: With it, so we could.

395

00:55:57.390 --> 00:56:05.340

Town of Parish: Transfer that one to pay off the highway debt or no, it would you could take a portion of it whatever portion that you want again i'm not gonna.

396

00:56:06.720 --> 00:56:18.750

Town of Parish: lie it's available to bail out the db fund Okay, it would be available to reduce the need for additional borrowing to pay off their revenue anticipation oh.

397

00:56:19.200 --> 00:56:31.320

Town of Parish: that's entirely up for you guys, I and the reason I tell I knew that I can't and that totally available to help rate with this is, I only looking at figures as of the end of 2020.

398

00:56:31.860 --> 00:56:46.980

Town of Parish: things have happened during 2021 I don't know where your fund balances are right now it's a matter of how your budget has performed, so I got a question, is there a minimum that you should keep them there that you should yeah the cover it's a good point.

399

00:56:48.360 --> 00:57:02.310

Town of Parish: Every fun, it should have we should have a fund balance policy for every one of your funds, you should maintain what they call a reasonable amount of unrestricted fund balance to carry you over.

400

00:57:03.390 --> 00:57:12.060

Town of Parish: for unforeseen things the real purpose for unrestricted fund balance to be carried over a reasonable amount is.

401

00:57:12.450 --> 00:57:23.850

Town of Parish: That you still have to pay bills, the first part, the first two months of every year before your property taxes are coming in right so that's why the law allows you to carry a reasonable amount.

402

00:57:24.240 --> 00:57:27.120

Town of Parish: I heard it should be two to three months worth of your.

403

00:57:27.570 --> 00:57:41.340

Town of Parish: Finance as you get out of it with my hands, rather than
ization they recommend two weeks, two months worth of expenditures now is
that a good recommendation I don't know because it depends upon the
timing of your revenues and expenditures.

404

00:57:41.850 --> 00:57:49.440

Town of Parish: For example, would say, if you had a large principal
payment on debt do in January or February.

405

00:57:50.580 --> 00:57:57.060

Town of Parish: Then, two months worth of expenditures might not be
enough, because when they say two months worth of expenditures.

406

00:57:57.510 --> 00:58:02.340

Town of Parish: that's that's assuming that your expenditures are level
of every month, you know.

407

00:58:02.880 --> 00:58:20.790

Town of Parish: So sometimes two months is is a reasonable level some
governments say okay we're going to use 15 to 20% as a as a balance and
when they say percentage they're basing it on the next year's
appropriations in that fund so So if you had like.

408

00:58:21.900 --> 00:58:25.710

Town of Parish: Could it be used for like remember like the highways.

409

00:58:27.120 --> 00:58:36.930

Town of Parish: Early retirement system, remember, we had to we had to go
back and I remember, we had to go ahead and use from bring it all could
that be used to cover that, because if you pay that early you save.

410

00:58:38.640 --> 00:58:39.810

Town of Parish: X amount of money on it.

411

00:58:40.980 --> 00:58:58.350

Town of Parish: We had anticipated hot yes yeah you could use it for that
yeah if you need it just for an example that I would I would caution you
about fund balance that the major thing to think about with fund balances
anytime you use it, it should be it because it's a one shot revenue.

412

00:58:59.790 --> 00:59:11.430

Town of Parish: You need to use it for one shot type of things yeah
paying down debt putting into the reserve that we're talking about what a
portion of it towards.

413

00:59:12.000 --> 00:59:20.730

Town of Parish: Like a rough or furnace for the highway capital improvement, you know, putting it into a camper reserved for a reoccurring bill right some of.

414

00:59:21.450 --> 00:59:30.450

Town of Parish: US fund balance on a continual basis to fund reoccurring expenditures, because once one balance is gone still got the expenditure so.

415

00:59:30.960 --> 00:59:39.120

Town of Parish: Balancing revenue is always property taxes, so you don't want to deplete all of your fund balance using it to pay operations.

416

00:59:39.390 --> 00:59:55.890

Town of Parish: You know, you can you can use it for things that you don't have to pay every year you don't have to pay back you don't have to pay early on debt principle, the correct, so that the discretion of the Board is to win so that's a good use of one balance okay.

417

00:59:57.090 --> 01:00:09.780

Town of Parish: In this particular case, if I was a board member, I would be looking at your fund balances in your beef on because you really reduce the appropriations in your beef now.

418

01:00:11.130 --> 01:00:18.360

Town of Parish: What do you mean my life, and I can talk i'm not here to critique your budget well, but I did notice things.

419

01:00:18.930 --> 01:00:26.760

Town of Parish: I just I only got this on Friday, so I I made some quick notes i've got things that I can sit down and talk with.

420

01:00:27.150 --> 01:00:39.420

Town of Parish: Paul and Marianne at some point just things that maybe need to be moved around or question, if you want my input on and i'm not going to force my opinions and those links, but I would appreciate your input.

421

01:00:40.440 --> 01:00:51.930

Town of Parish: i'd be happy to share that this is probably not the the forum for doing that now, but but isn't it true, even with a controllers on it and stuff type read in there that.

422

01:00:53.490 --> 01:01:02.430

Town of Parish: First call financial responsibility, yes, we have a fight fiscal, financial officer, but the board yeah as a whole is.

423

01:01:03.840 --> 01:01:10.590

Town of Parish: It just one member of the board is just as responsible for your board is responsible for the financial condition right that's what I was.

424

01:01:10.770 --> 01:01:16.530

Town of Parish: One so I mean like you were talking, you know you get get with them and talk about some things but shouldn't the board being included in this.

425

01:01:16.950 --> 01:01:23.400

Town of Parish: Even if we had to have a special meaning of what you wanted to think that because, because then we can't be left in the dark about we got to know.

426

01:01:24.390 --> 01:01:37.440

Town of Parish: You know, he talks to myself, Paul, what are we missing, yes, it was, we have a question and easier, no well you know what I mean well, maybe he wanted to be at that point but.

427

01:01:38.520 --> 01:01:44.490

Town of Parish: I don't think i've ever done anything from you know i'm just saying that to their questions it's easier to talk, you know.

428

01:01:45.000 --> 01:01:54.420

Town of Parish: directly to the person still trying to get it through three different people back to you, you know I mean i'm happy to do whatever anybody wants me to do in that case I you know I just yeah I just have a few.

429

01:01:54.840 --> 01:02:03.510

Town of Parish: Think it's a great idea, it really nothing there nothing really big other than the fact that one of them deals with your revenue anticipation know you have an appropriation item.

430

01:02:04.020 --> 01:02:13.530

Town of Parish: budgeted to pay the principal on a revenue anticipation, no, there is no such thing as there's no appropriation for principal amount of revenue in the case of pace, you know.

431

01:02:13.890 --> 01:02:23.190

Town of Parish: Because it's a liability, so if you put it in your budget and you tried to charge an expenditure to it that budget code does not exist, so.

432

01:02:23.610 --> 01:02:34.050

Town of Parish: When you do your annual financial report at the end of the year, they kick it back because there is no, there is no expenditure item for principal by revenue anticipation, no I got it.

433

01:02:35.250 --> 01:02:40.560

Town of Parish: Now you wouldn't have gotten the revenue inches or he from the horse's mouth a lot why don't you worry.

434

01:02:41.820 --> 01:03:00.150

Town of Parish: upstairs, I can tell you, you don't do 1.6 revenue in 2.7 for your interest now find it you won't find it for your area so horse's mouth, but you know he retired did that for a long time I don't make up these account calls again.

435

01:03:01.980 --> 01:03:05.040

Town of Parish: Again that's okay whenever she's waiting for you and your boys.

436

01:03:07.650 --> 01:03:21.660

Town of Parish: And I can give you the short answer the reason that the original point six principle because revenue anticipation notes are intended to be paid back the same fiscal year they're not supposed to be carried over year to year, like really are.

437

01:03:22.530 --> 01:03:34.560

Town of Parish: So so event your principal is paid during the year when you get the revenue in that you issued it anticipation of so and I, and I understand.

438

01:03:35.220 --> 01:03:47.100

Town of Parish: That that's not how it happened here when i'm just telling you that's how it's supposed to happen because that's why they don't have a point six principles 11.7, but you have to pay back interest but.

439

01:03:48.450 --> 01:04:02.550

Town of Parish: it's envision that a revenue anticipation know would be paid off, as soon as that revenue came in and correct your revenues would not be on the books, at the end right here's where you're saying you can hang on for six months and draw the mentors.

440

01:04:03.810 --> 01:04:13.890

Town of Parish: Right we're supposed to pay to expose to the way of revenue anticipation works is let's say it's a cash flow issue right so let's say, for instance, to your db five.

441

01:04:15.150 --> 01:04:23.610

Town of Parish: was a cash flow problem and you need \$100,000 to pay bills in your db right, but you knew, you had a chips payment comment.

442

01:04:24.180 --> 01:04:42.420

Town of Parish: So you could issue a revenue anticipation note which specify what revenue that's being held, because then you're legally responsible for holding that revenue when it comes in, just to pay that revenue anticipation and that's why there's no budget item to pay a principal.

443

01:04:43.860 --> 01:04:48.570

Town of Parish: Right yeah because it's so good, and I wish she'd been paid off.

444

01:04:50.430 --> 01:05:02.100

Town of Parish: In March yeah yeah now September right but that's what i'm saying, but I mean just so what you could still put money in there to pay right now.

445

01:05:02.910 --> 01:05:15.450

Town of Parish: You could raise money to make a payment and next year, but you just can't my point that I was trying to make was you can't use that code because it's going to mess you up when you.

446

01:05:16.020 --> 01:05:23.610

Town of Parish: report at the end of the year time, so you what you would do is there is a an appropriation they call 962.

447

01:05:23.940 --> 01:05:28.680

Town of Parish: Which is budgetary provisions for other purposes, you put that at the bottom of your budget.

448

01:05:29.010 --> 01:05:39.330

Town of Parish: And that's also how you raise money in your budget to put money into cash reserves My big question is I don't know how we go from being so far, and the whole is your office phone out or maybe.

449

01:05:39.990 --> 01:05:51.510

Town of Parish: On audit and and also we have this huge fun bounce it just doesn't make sense to a lot of your fund balances have increased considerably, your your the Sheriff years ago.

450

01:05:51.870 --> 01:05:56.700

Town of Parish: you're a lot of your fund balances were in deficit, there was a lot of short term borrowing.

451

01:05:57.000 --> 01:06:11.430

Town of Parish: didn't was improper borrowing and bind it to somebody else they use that 600,000 they had too much money of and fund balance so those webex start paying I mean I you're probably your problems started two years ago with the using fund balance and.

452

01:06:11.850 --> 01:06:28.740

Town of Parish: In appropriately that's why that's, the most important thing and Budgeting and missable accounting is good management of fun balance, because if you keep a reasonable amount in every fund going forward you won't run into those problem ever had a.

453

01:06:30.720 --> 01:06:33.120

Town of Parish: What you call it earlier for fun the balances.

454

01:06:35.820 --> 01:06:36.660

Town of Parish: policies.

455

01:06:37.770 --> 01:06:39.930

Town of Parish: We never had one right yeah so.

456

01:06:41.040 --> 01:06:41.700

Town of Parish: Remember.

457

01:06:42.780 --> 01:06:50.280

Town of Parish: In the board, and I voted against that the board says we got to use the fund balance to hold down the taxes, you can do it at once.

458

01:06:50.790 --> 01:07:04.710

Town of Parish: But the following year you got to adjust your budgets, so you don't do it no they did it three years and rolling says user very, very cautious using fund balance to reduce taxes, because it is a one shot rabbit ever their supervisor they.

459

01:07:05.910 --> 01:07:11.820

Town of Parish: say the years they use the fund balance to hold down the increase they use it in the.

460

01:07:14.040 --> 01:07:17.850

Town of Parish: yeah use it up doing that, three years in a row, and I said you can't do that.

461

01:07:18.450 --> 01:07:25.920

Town of Parish: And then you came back and said hey you only can do it once after we all went to school and I said the same thing for years, but they kept using it.

462

01:07:26.610 --> 01:07:42.630

Town of Parish: that's why we ran out of the \$600,000 right they didn't use it for Kevin then have a program for fun at the end of the 2020 year you're a fund had a healthy fund balance of.

463

01:07:45.510 --> 01:08:00.150

Town of Parish: Approximately 59% of the next year's appropriations Oh, can we weren't notified your your be fine has a real I mean cuz you're only budgeting now 1900 and somebody down or something right.

464

01:08:01.710 --> 01:08:10.710

Town of Parish: So I mean you've your beef is from Israel healthy because you've got like \$98,000 and unrestricted at the end of 2020 again.

465

01:08:11.700 --> 01:08:16.560

Town of Parish: I don't know what's happened during 2021 to me it looks like we could pay off that debt that I would permit.

466

01:08:17.430 --> 01:08:22.260

Town of Parish: Okay, let me be for you, because I know what you're saying these guys will remember, I hope.

467

01:08:23.160 --> 01:08:33.000

Town of Parish: When we paid that 215,000 our debt controllers wanted us to put the whole dollar amount of remember correctly, and the taxes that year we said no.

468

01:08:33.420 --> 01:08:43.890

Town of Parish: The people cannot afford the regular budget plus an additional 215,000 interest, so we decided to do it ran yes oriented supposed to be paid back within the same year.

469

01:08:44.430 --> 01:08:58.740

Town of Parish: Parish that is no fun balance could not pay it back within the same year, so we did a borrowed in March we paid it back in March I know it's the next year it's within a year, but the year of the borrowing versus the same fiscal year that we borrow that.

470

01:09:01.980 --> 01:09:03.870

Town of Parish: I went with this go through this with you, before.

471

01:09:04.710 --> 01:09:14.880

Town of Parish: We couldn't afford that was no fun balance we had to do this, and we all agreed to do it for the next five years, we need to borrow whatever we had to bring it down 45,000 a year, so we got rid of it.

472

01:09:15.300 --> 01:09:19.800

Town of Parish: that's where we are, I don't disagree that it's not supposed to run longer than improve our run a year.

473

01:09:20.190 --> 01:09:29.010

Town of Parish: The town parents couldn't afford this year, maybe we can because we finally have a fund balance I didn't have it when I first came in 2018 and 2019.

474

01:09:29.400 --> 01:09:34.830

Town of Parish: We do now will be will be able to pay it off that hundred thousand this year, possibly.

475

01:09:35.310 --> 01:09:45.360

Town of Parish: But because it's in db we gotta wait and see what you're saying there in the hole in the out in the hall for 2020 2020 we gotta wait to see what we've got to be in db.

476

01:09:45.720 --> 01:09:55.110

Town of Parish: And over here, right here, it says revenue anticipation notice 977 at all in the debt principal was a point six interest as.

477

01:09:55.890 --> 01:10:04.890

Town of Parish: you're looking at the point as just object of expenditures are all things if you look at the uniform chart of accounts, you have and you'll never see.

478

01:10:05.310 --> 01:10:18.180

Town of Parish: The 97 70.6 knowing that you wouldn't be able to put it in your annual financial report it's a liability, it is not, you cannot pay principal out of our am by by an appropriation it just can't happen.

479

01:10:19.020 --> 01:10:34.770

Town of Parish: I guess, I read it wrong in the book, but the numbers are in here's what i'm trying to it's you don't see the point six associated with that they always say it's just the regular 124 697 78.7 is allowed, because you can pay interest at.

480

01:10:35.610 --> 01:10:42.300

Town of Parish: I mean, how would you how would you ever budget or something that shouldn't even exist at the end of the year just we did.

481

01:10:44.220 --> 01:10:46.380

Town of Parish: We put it on a 977 points.

482

01:10:48.150 --> 01:10:53.610

Town of Parish: Town and borrowing IRA ends for things that are natural destination may have.

483

01:10:57.240 --> 01:10:58.410

Town of Parish: agreed to take care of that.

484

01:11:00.120 --> 01:11:15.540

Town of Parish: Just bringing this to your attention, if you use the point six, you will not be able to fly on an annual financial reports doing that because we're kicking them it's a 962 budgetary religions over purposes that's how you.

485

01:11:17.730 --> 01:11:38.310

Town of Parish: Add because they've already accepted for three years, I guarantee I guarantee you that's okay we'll look for look for a nice institute I won't debate it but i'm pretty familiar with the point is if it's any compensation, we believe you thanks Gary okay you're welcome, but we believe.

486

01:11:39.870 --> 01:11:43.830

Town of Parish: A man is retired from that account was the one that went through an audit the book.

487

01:11:45.930 --> 01:11:49.890

Town of Parish: My book what am I just explained to you raised.

488

01:11:51.120 --> 01:11:53.970

Town of Parish: Your use of the book and properly right oh sure.

489

01:11:55.140 --> 01:11:57.480

Town of Parish: Sure, to let us down the wrong path again.

490

01:11:58.920 --> 01:12:06.840

Town of Parish: Say that time Come on, we have so many problems here she says she's talked to you and you authorize it that's our resellers Lee really we.

491

01:12:08.130 --> 01:12:09.750

Town of Parish: don't want to get end up you know not.

492

01:12:12.210 --> 01:12:12.900

Town of Parish: Trying to point.

493

01:12:13.920 --> 01:12:16.080

Town of Parish: out that should be changed on your budget.

494

01:12:17.190 --> 01:12:18.480

Town of Parish: it's up to you whether you want to change.

495

01:12:19.950 --> 01:12:30.780

Town of Parish: Or is there a way and it gets all policies are boilerplate policies for the fund balances there really isn't a boilerplate and went, because it really it really differs from.

496

01:12:32.730 --> 01:12:36.750

Town of Parish: Government to government and it depends upon so many things.

497

01:12:38.040 --> 01:12:49.980

Town of Parish: And that's why like Jeff away gives a rule of thumb and says that it should be, maybe two two months worth of expenditures, which, if you think about it, if they're even expenditures that's that's about 18%.

498

01:12:50.910 --> 01:13:01.470

Town of Parish: So a lot of governments are using 15 to 20% as a good rule of thumb but, again, you have to look at the composition of your fund balance is it all cash.

499

01:13:01.890 --> 01:13:13.650

Town of Parish: You know, because fund balances the difference between your assets which one and your liabilities, which you all so So if you if your assets are all cash.

500

01:13:14.160 --> 01:13:25.530

Town of Parish: that's fine that your fund balances liquid, but if your fund balances partially from like a receivable from do from other governments or do from other funds.

501

01:13:26.820 --> 01:13:39.600

Town of Parish: Maybe they're not liquid, so I always told governments to to take your liquid portion of your unrestricted fund balance and use that because that's cash, you can you can use that.

502

01:13:40.680 --> 01:13:41.370

Town of Parish: and

503

01:13:42.450 --> 01:13:51.450

Town of Parish: 15 to 20% maybe would be a good, you know, depending on how your expenditures are you don't have big front loaded expenditures.

504

01:13:52.470 --> 01:14:07.860

Town of Parish: That it might work, but every fund should have a fund balance as to how much they want to carry over, and if you think about it, your general fund for instance those are usually pretty even monthly expenditures.

505

01:14:08.640 --> 01:14:24.780

Town of Parish: So maybe 15% for the general fund might work, but if you think about the highway fun Okay, and you think about the town's every fiscal year of January through December right your first two months in your highway fund are your big expenditure.

506

01:14:26.070 --> 01:14:40.110

Town of Parish: So if I was a board member, I would be thinking well Okay, maybe our highly funded reasonable badge might be a little bit higher than our general fund, because we've got more expenditures two months.

507

01:14:41.520 --> 01:14:50.910

Town of Parish: that's just kind of a rule of thumb and that's why it's, so there is money left over in the highway fun at the end of the year, you keep it in the highway funding map.

508

01:14:52.590 --> 01:14:59.160

Town of Parish: It can never go out of tricky never transfer out of highway and can they can be noisy neighbors ranch where.

509

01:15:01.020 --> 01:15:04.710

Town of Parish: You can go from general to highway but you can't go.

510

01:15:05.850 --> 01:15:13.560

Town of Parish: right into an area, you have to a ta or B movie which are both in the high words which you can go.

511

01:15:14.220 --> 01:15:19.440

Town of Parish: And just you know our within our first two once the second one is the fire department to country.

512

01:15:20.130 --> 01:15:27.720

Town of Parish: I have to have big box is covered and when it's one payment and ask them to delay it later, but nobody wants to do that the other one is the ambulance is.

513

01:15:28.650 --> 01:15:37.020

Town of Parish: This January any pleasure, they wait until February, we have to pick up front things that come to January, February, and if we don't get the taxes.

514

01:15:37.560 --> 01:15:51.240

Town of Parish: You know the way we need to, we have to have money, I can carry over cover payroll and everything else, and including those, but do we have a policy on the phone balance I just I don't know that because I, I think.

515

01:15:52.410 --> 01:15:57.960

Town of Parish: I talked to you, but you said you can do this now think anybody's ever had one way.

516

01:15:58.890 --> 01:16:10.500

Town of Parish: it's it's ever since the legislation change back in 2001 or whatever when they when they allow governments to have a reasonable balance that's when it was recommended debt.

517

01:16:10.890 --> 01:16:22.770

Town of Parish: Or to come up with fun balance policies now, I can tell you in practice we don't see them an awful lot, but every Board should have them because that's how you're going to stay fiscally healthy.

518

01:16:23.250 --> 01:16:30.480

Town of Parish: If you give you mismanage fun balance your that's for the series years ago a year now recovering from that.

519

01:16:31.050 --> 01:16:39.390

Town of Parish: You don't want to go back to those days you want to want to maintain a reasonable level and every one of your funds so at the end of the year.

520

01:16:39.900 --> 01:16:51.750

Town of Parish: would say that the be fine or let's say the general fund at the end of the year had a unrestricted fund balance of 150,000 but your fund balance.

521

01:16:52.200 --> 01:17:00.990

Town of Parish: Policy said that we're always going to retain 75 i'm just giving an example right okay that now, you get 75,000.

522

01:17:01.950 --> 01:17:11.400

Town of Parish: That the board can discuss what we want to do with that do we want to take a portion of that to pay down some debt early do we want to take a portion of their.

523

01:17:11.850 --> 01:17:24.630

Town of Parish: Inner recap or reserves and then these are all one shot thanks you don't have to do that right right but keep the the the level that you decided is supposed to be reasonable, and then only then.

524

01:17:25.110 --> 01:17:36.660

Town of Parish: Can you start allocating other portions of that you can take that part of that 75 and put it into a folder they call and say you wanted to say we'd like to take part of our 75 and put it into.

525

01:17:37.800 --> 01:17:47.970

Town of Parish: basketball courts at a Community partner, we want to allocate it cheers for that that's how it can be used for and maybe we don't do it this year but that's terrible but low more than we have an alert.

526

01:17:48.900 --> 01:17:58.740

Town of Parish: At that point, if you've established a capital reserve for a basketball court or whatever highway equipment whenever you want to do it's got to be in the right fund right.

527

01:17:59.520 --> 01:18:04.440

Town of Parish: If you're going to do it here highway find it's probably going to be for highway equipment.

528

01:18:04.980 --> 01:18:11.760

Town of Parish: If you're going to do it your general fund, then you can do things for building related things yeah there's always an old building.

529

01:18:12.270 --> 01:18:22.350

Town of Parish: So you have characters you can have a capital reserve and your general find the end and you're highly fun, but only the funds from those particular funds can be put into those.

530

01:18:22.890 --> 01:18:35.250

Town of Parish: yeah and we have a pretty good publication that addresses that but that's that's a good action to use access or restricted fun that's the word they use when you do that down.

531

01:18:36.180 --> 01:18:46.680

Town of Parish: I read in the book stay long enough blah book about this and there is a word they used where you put the money in the fund and then said you can't touch it for anything else that's what it's for.

532

01:18:47.010 --> 01:18:51.000

Town of Parish: There was just one word that you used and I keep trying to remember it every time I come in.

533

01:18:53.010 --> 01:18:57.600

Town of Parish: Well it's like allocated but it's like doesn't need, it is not the exam at the end of that line.

534

01:18:59.820 --> 01:19:18.930

Town of Parish: What do you say encumbered conference and conferences, is where you ordered something, and you, you already committed to the purchase, but you haven't received it yet Okay, so you haven't received an invoice so it's not an accounts payable yet it's an encumbrance on your budget.

535

01:19:20.100 --> 01:19:32.640

Town of Parish: For what you're talking about like unrestricted your fund balances consists of two portions at the end of the year, you have a portion that's restricted at portions unrestricted yeah so.

536

01:19:33.420 --> 01:19:39.420

Town of Parish: example I was giving you like the general fund let's say you had \$100,000 in your general fund.

537

01:19:40.110 --> 01:19:48.900

Town of Parish: And you had already established a capital reserve for a basketball court and you'd already put 30,000 into it right.

538

01:19:49.710 --> 01:20:04.260

Town of Parish: At the end of the year that hundred thousand 30,000 of that would be restricted because the Board is already designated yeah and 70,000 would be unrestricted at that point Okay, so that 70,000.

539

01:20:05.310 --> 01:20:14.400

Town of Parish: You would subtract from that the portion that you say you're going to keep every year for a reasonable amount and then allocate the balance.

540

01:20:16.140 --> 01:20:21.450

Town of Parish: that's how that works, every year, you should be looking at your fund balance at the end of the year and say okay.

541

01:20:22.560 --> 01:20:29.820

Town of Parish: what's the estimated fund balance because remember you're only you're doing this in November, you still got November and December is operations yeah so.

542

01:20:30.570 --> 01:20:45.150

Town of Parish: fun balance is always going to be a guess at the end of the year, but you can come close, but just make sure you keep out the reasonable portion and only play with the other unrestricted portion you know that.

543

01:20:46.170 --> 01:20:50.340

Town of Parish: for doing things like paying down Clinton reserves.

544

01:20:51.480 --> 01:20:57.120

Town of Parish: Give them a score that sense events things that we just didn't understand me yeah how.

545

01:20:57.690 --> 01:21:03.210

Town of Parish: Long I tell you, most of the local governments that I used to visit they don't understand fun balance and that's how they get in trouble.

546

01:21:03.690 --> 01:21:10.770

Town of Parish: Because they you know they think well we've got this will drastically reduce taxes or we're going to do that we're gonna.

547

01:21:11.220 --> 01:21:17.850

Town of Parish: we're gonna start a new program or something you know really going to mess them up now with that money from the government for cogan.

548

01:21:18.660 --> 01:21:25.410

Town of Parish: Because that's a trigger saying, as long as as long as you can prove someone just like a basketball court saying well what their.

549

01:21:26.190 --> 01:21:35.340

Town of Parish: Community get out anything they'll improve the Community and make to let the people get out, you can use that for because they've been isolated and restricted so yeah with some fancy talking.

550

01:21:35.790 --> 01:21:41.820

Town of Parish: You could use that money to do the park court basketball court it's often if it gets to public out.

551

01:21:42.510 --> 01:21:48.870

Town of Parish: from being restricted and prove it that it's it's an improvement that you want to do because of the being locked up from kogut.

552

01:21:49.320 --> 01:21:57.810

Town of Parish: it's everything has to relate back to cope it but there's so many different things up can use this for, and if you don't use it it's going to the county right.

553

01:21:58.410 --> 01:22:05.430

Town of Parish: So I mean the very first thing that you should do is establish a fine balance policy for each of your fines.

554

01:22:06.150 --> 01:22:13.140

Town of Parish: And then, if you're going to start saving up money, whether it's for a basketball cooler with us highway equipment or whatever.

555

01:22:13.530 --> 01:22:24.600

Town of Parish: Then you need to go through the steps to legally established reserves, so they can't be used right on because that that takes it away from future boards, if you decided.

556

01:22:25.020 --> 01:22:34.170

Town of Parish: That you were going to save \$150,000 worth of your highway money for a piece of equipment or whatever future boards can't.

557

01:22:34.620 --> 01:22:39.060

Town of Parish: Just take that hundred and 50 and use it for anything because you legally reserved.

558

01:22:39.930 --> 01:22:48.180

Town of Parish: In it that's that's the way to protect your fund balance so now, if you put it down instead of saying like you save it for a truck cloud truck.

559

01:22:48.750 --> 01:23:03.900

Town of Parish: And you just put it down for goodness sake had this account for equipment improvement, so that doesn't hide you know what you directly on a truck right, you can do it for a sweeper or whatever any kind of equipment right.

560

01:23:04.920 --> 01:23:09.120

Town of Parish: Gas right right good a building or a balance its.

561

01:23:12.150 --> 01:23:17.460

Town of Parish: reserve reserve funds there's there's a numerous reserved fonts that you can save up for okay.

562

01:23:18.420 --> 01:23:27.990

Town of Parish: When you're going to save up money for capital purposes for purchasing equipment or building a building, whatever that would be a capital reserve.

563

01:23:28.770 --> 01:23:36.810

Town of Parish: For and there's two forms of capital reserved there's one we call a type and then there's one that specific and i'll give you an example.

564

01:23:37.440 --> 01:23:45.090

Town of Parish: you're highly funded let's say you're a highway superintendent says three years from now we're going to have to replace the background.

565

01:23:45.870 --> 01:23:56.700

Town of Parish: And we think that it's going to be 120,000 now, so you could establish a capital reserve a specific capital reserve for a backhaul.

566

01:23:57.180 --> 01:24:11.160

Town of Parish: You would we've got resolutions boilerplate resolutions that you could use that you just fill in the blanks and you go through the procedures and you set up a capital reserve for a battle.

567

01:24:11.790 --> 01:24:16.110

Town of Parish: That money can only be used to purchase back on that okay.

568

01:24:16.890 --> 01:24:26.850

Town of Parish: And there's different public notice and permission referendum requirements, depending on whether you're going to be specific, where you're going to be a link of what they call a general type.

569

01:24:27.390 --> 01:24:35.550

Town of Parish: And they don't say like we're going to put \$60,000 per year in this fund it doesn't it doesn't have a limit right every.

570

01:24:36.870 --> 01:24:47.490

Town of Parish: Time a specific we reserve would have a maximum dollar amount, because you know what it is that you're saving up for you should have an estimate of approximately what that's kind of.

571

01:24:47.760 --> 01:24:59.670

Town of Parish: You can say i'm going to put in we're going to put in 64 and allocates \$60,000 over the next three years per year yeah you can you can you can allocate as much as you want up to the hundred and 23rd specific research.

572

01:25:00.630 --> 01:25:05.490

Town of Parish: A lot of governments like in their highway points, for instance, die we superintendent says look.

573

01:25:05.910 --> 01:25:17.370

Town of Parish: You know I know we're going to be replacing equipment I just don't know if it's going to be tobacco or a truck or whatever, so a lot of governments will say we're going to establish a capital reserve for highly equipment.

574

01:25:18.060 --> 01:25:25.080

Town of Parish: you're not being specific at that point so there's no maximum of dollar amount, because you don't know what it is you're saving up for right.

575

01:25:25.560 --> 01:25:35.130

Town of Parish: So you can do that, and you can continue to put money into it and then, when it comes time to want to use a portion of that.

576

01:25:35.670 --> 01:25:44.580

Town of Parish: Then you have to go to the public notice and permission referendum requirements at that point to expand it improved him and can I can go through that.

577

01:25:45.120 --> 01:25:55.020

Town of Parish: same with building maintenance or bears yes, yes we've got a real good publication and reserves and in the back of that modification and keep saying we it's not we anymore.

578

01:25:56.340 --> 01:26:12.030

Town of Parish: The sacred dollars office has a very good publication and reserved has real good resolutions in the back that you could just fill in the blank now to make those we do something like that there's a form we fill out the report it passes the resolution of.

579

01:26:13.230 --> 01:26:17.940

Town of Parish: The Board actually you pass a resolution if you know you can you can.

580

01:26:18.960 --> 01:26:34.830

Town of Parish: win a type of Okay, have a reserve it's just a motion of the Board pass a resolution you could start putting money into that right away because you don't know what it is what you're saving up for there's no need to put a public notice in at that point, because.

581

01:26:36.090 --> 01:26:39.720

Town of Parish: there's nothing specific to tell the orders at that point so.

582

01:26:40.290 --> 01:26:51.180

Town of Parish: Only once you figure it out it's only when you take it out when now let's say three years later, you got 120,000 sitting in there and I always superintendent comes to you and says hey I gotta buy that battle.

583

01:26:51.870 --> 01:27:03.540

Town of Parish: And I want to take 120,000 out of the board that says Okay, we want the board pastors a resolution that says we want to take 120,000 out of the reserved to buy this battle.

584

01:27:04.020 --> 01:27:12.870

Town of Parish: That resolution is subject to what they call permission referendum public notice and you wait 30 days to see if the borders challenge you.

585

01:27:13.320 --> 01:27:22.950

Town of Parish: If they don't challenge you, and then you just go ahead and expand it okay so know what is the difference is like a type of a reserved, you can set up.

586

01:27:23.340 --> 01:27:28.740

Town of Parish: ahead a regular meeting and start funding in a specific reserve.

587

01:27:29.550 --> 01:27:38.700

Town of Parish: Like the backhoe that we talked about if you wanted to do that, you can't start putting money into that you'd pass a resolution and that resolution would go into the paper.

588

01:27:39.330 --> 01:27:50.790

Town of Parish: and tell the voters that we want to save \$120,000 over don't even specify the number of years just say that the Board was permission to save.

589

01:27:51.180 --> 01:28:04.260

Town of Parish: Up to 120,000 to replace tobacco that notice goes into the paper if if you don't get a challenge within your 30 days, then you can start funding that reserve the good thing about, that is.

590

01:28:05.220 --> 01:28:14.250

Town of Parish: Three years later, when you got 26 sitting there the board can just pass a resolution to expand it you don't have to go back to the voters again because you already knew your.

591

01:28:14.760 --> 01:28:25.020

Town of Parish: permission or from would that work like saying you have to town wanted to take him like we're talking about there, so you want to purchase a piece of land outside the village to town it to put up a new down all.

592

01:28:26.070 --> 01:28:30.150

Town of Parish: Would you put a referendum in and say this is what the time wants to has a plan to do.

593

01:28:30.660 --> 01:28:36.420

Town of Parish: Let the people know run in the paper this over we're gonna save and then, when we reach them out that we figure we're going to need.

594

01:28:37.080 --> 01:28:48.930

Town of Parish: At this couple years or whatever it's just one of the land now, instead of for any capital C capital, which is you know it could be equipment buildings land well but.

595

01:28:50.250 --> 01:28:57.960

Town of Parish: You can have a a type of capital reserved for buildings, not being specific you don't know, as I.

596

01:29:01.350 --> 01:29:12.330

Town of Parish: said you're just saying buildings, so that type of a specific can reserve your ability to be if you're saving for retirement on.

597

01:29:13.590 --> 01:29:26.430

Town of Parish: My end if you advertise them before, when you made the resolution, then when you didn't get the money to get it done you wouldn't have to advertise again for it because they already know that it was safe for you just go ahead and build.

598

01:29:41.010 --> 01:29:41.790

Town of Parish: Your budget.

599

01:29:43.980 --> 01:29:46.350

Town of Parish: But you do have in one of your phone you have.

600

01:29:47.700 --> 01:30:07.470

Town of Parish: A line item for 50,000 for it says transfer from capital reserve 99 that should be again that there is no preparation item for transfer to capital reserves that combination 60 tool again budgetary provisions other purposes.

601

01:30:10.320 --> 01:30:11.280

and notes in the margin.

602

01:30:12.900 --> 01:30:25.140

Town of Parish: For the Lord is well taken out or maybe you're waiting to get I mean you could put the money in your budget and what happens if you're going to just establish a general type of reserve.

603

01:30:25.770 --> 01:30:36.630

Town of Parish: You first need to get a reserve established to put money into it, so you need to get it right now you've got money see in your budget that is all about money, but right now, you don't have a reserve with what you're saying.

604

01:30:36.930 --> 01:30:43.350

Town of Parish: And that line item she's got \$10,000 down which the light for buying land.

605

01:30:44.370 --> 01:31:01.500

Town of Parish: And you don't buy land for 10,000 you can't save that for next year and do another 10,000 you have to put it into a reserve a capital improvement fun yeah if the 10,000 is meant to buy to buy land for 10,000 this year.

606

01:31:02.100 --> 01:31:20.190

Town of Parish: that's fine and a budget, but like to just pointed out, if they're rolling you're trying to build 10,000 this year and, beyond that it's not an appropriation item your budget it's been 962 budgetary provisions other purposes, and you would need to have a reserve established for land.

607

01:31:22.410 --> 01:31:28.500

Town of Parish: None of that 53,000 you were talking about an adult and have them look, you said that have to be moved.

608

01:31:29.220 --> 01:31:37.350

Town of Parish: i'm sorry that have to be moved, I mean without after you could you could, if that's the attention of the Board is the same 10,000 for land.

609

01:31:37.950 --> 01:31:52.350

Town of Parish: Then change that appropriation item make it down to those 962 when they're saying yeah it'll say budgetary provisions other purposes, and because you're doing it with for a number of things, one is for.

610

01:31:53.160 --> 01:32:03.210

Town of Parish: way in your general fun you're only doing at once right yeah so it could say 962 budgetary provisions for other purposes slash landing.

611

01:32:03.720 --> 01:32:11.880

Town of Parish: or something that way, the voters if they're looking at your budget they know with that and then that's going to go into a reserve.

612

01:32:12.810 --> 01:32:26.160

Town of Parish: same thing in your highway funding if you're going to say 50,000 for highway equipment, you should change that from the 99 15.9 that need your budget change that to.

613

01:32:27.300 --> 01:32:33.930

Town of Parish: At 962 budgetary provisions and then put a slash capital reserve, or whatever okay.

614

01:32:36.690 --> 01:32:41.490

Town of Parish: Do any of those when we do we're very careful reserve, or where we want to call it.

615

01:32:41.760 --> 01:33:00.420

Town of Parish: Do they have a life expectancy of so many years, again, it just go on once we establish it, it can latch specific reserve would have a shorter life, because once you've purchased what it is that you saved up for that reserve is gone at that point, a type of reserve let's say equipment.

616

01:33:01.650 --> 01:33:09.030

Town of Parish: You don't know where it is that you're saving you might have 500,000 sitting in there, and this year you're going to use 300 of it for something.

617

01:33:09.300 --> 01:33:15.450

Town of Parish: After you go through your public notice and all of that, so you still got 200 in there, and you can continue to build.

618

01:33:15.810 --> 01:33:32.940

Town of Parish: And can add because, at a general tight because said get may say ceiling on those no Okay, whatever the taxpayers will stand yeah it's easier to the board if they did something like that, so they have to close it up with a specific and doing another one just keep.

619

01:33:34.350 --> 01:33:52.050

Town of Parish: But again it's going to be language that says it's going to be for X and not yeah right yeah building buildings, like you said or park improvements would cover security system courts, whatever you wanted to do with the park right.

620

01:33:53.550 --> 01:34:01.470

Town of Parish: So I mean those are the type of discussions that you as a Board should have is okay, what do we want to start saving up, for you know.

621

01:34:02.370 --> 01:34:13.530

Town of Parish: And do we want to be specific in nature, or do we want to be general type in nature and there's there's advantages to both you know if there truly know.

622

01:34:14.190 --> 01:34:27.450

Town of Parish: What piece of equipment needs to be replaced, you might as well get it out of the way and let the and put your public notice in and wait for a challenge, because you know that that's, the first thing that you're going to buy, but if you really don't know.

623

01:34:28.590 --> 01:34:29.910

Town of Parish: And I would say that.

624

01:34:30.930 --> 01:34:45.000

Town of Parish: I would see, in actual practice, I see more of the general type reserves, rather than a specific when if I was on a board and I knew that three years from now, we need to replace a particular thing.

625

01:34:46.080 --> 01:34:51.930

Town of Parish: So we had I always say at the end of the year, he ended up saving \$10,000.

626

01:34:53.100 --> 01:34:58.260

Town of Parish: Could that could he take that \$10,000 and put it into that equipment fun we're going to.

627

01:34:58.710 --> 01:35:10.470

Town of Parish: Save you mean is he didn't spend it he had this much leftovers living under budget right yeah I mean that becomes part of the ending fund balance and again you look at the composition of that fund balance.

628

01:35:11.640 --> 01:35:12.450

Town of Parish: and

629

01:35:13.530 --> 01:35:24.930

Town of Parish: again how much of that is restricted how much is unrestricted yeah take the unrestricted portion subtract from that the the reasonable amount that you guys come up with.

630

01:35:25.440 --> 01:35:35.400

Town of Parish: And then, if if they're still 10,000 left so one way to reserve when would you do that you want to do that the end of the month, typically at the end of the year.

631

01:35:36.870 --> 01:35:37.410

Town of Parish: January.

632

01:35:40.410 --> 01:35:40.920

Town of Parish: summer.

633

01:35:46.620 --> 01:35:58.590

Town of Parish: That every year, it should be that that type of an exercise, you should budget time, you should have a pretty good estimate of what each funds ending fun balance should be.

634

01:35:59.250 --> 01:36:05.250

Town of Parish: And you should be able to dissect that and say how much of this restricted and which is unrestricted.

635

01:36:05.850 --> 01:36:16.230

Town of Parish: takedown restricted portion subtract from that the reasonable amount that you guys decided in the balance is what you guys would have discussions about okay.

636

01:36:16.560 --> 01:36:21.450

Town of Parish: How much do we, we want to pay off some debt and we want to put some money in reserves or whatever.

637

01:36:21.840 --> 01:36:30.390

Town of Parish: yeah and as long as you're doing that, if you do that, year after year and keep their reasonable amount for unforeseen things, and now we can take throughout the year.

638

01:36:30.930 --> 01:36:40.020

Town of Parish: The Board can set there and look at that and analyze that anytime they want throughout the year correct to say you know, say, four months in a year, you want to see what the.

639

01:36:40.410 --> 01:36:45.450

Town of Parish: fund balances and stuff are right now, of what we're doing what we're spending, well, we got remaining.

640

01:36:45.960 --> 01:36:51.120

Town of Parish: You know and stuff and just kind of keep your eye on the long as you monitor the budget every year.

641

01:36:51.450 --> 01:37:03.150

Town of Parish: You should look at how your budget performing and I was at, and it will affect your ending fund balance every year yeah here every month yeah So if you see something in the middle of the year, and you say, well, wait a minute we're getting hired on this.

642

01:37:04.590 --> 01:37:12.510

Town of Parish: that's what you're supposed to be yes well if you're getting budget to actual comparisons each month that's a good way to monitor to your budget.

643

01:37:12.870 --> 01:37:23.310

Town of Parish: And you get an idea of how your budgets performing because there's years that you might have to put the brakes on totally i'm spending, you know and.

644

01:37:23.730 --> 01:37:36.720

Town of Parish: Unfortunately, a lot of boards on the amend their budgets when they need to increase them but I mean if you if you budgeted a particular significant revenue a particular year, and you know it didn't come in.

645

01:37:37.980 --> 01:37:45.030

Town of Parish: At that point, the Board should should examine their overall budget that point and and reduce the budget to all.

646

01:37:54.030 --> 01:38:01.530

Town of Parish: Monitoring the budget like I said that's part of what i've been trying to figure out is send reading your report, the report reading a.

647

01:38:03.060 --> 01:38:06.930

Town of Parish: Law book and responsibilities of the board when it comes to physical financial things.

648

01:38:07.830 --> 01:38:14.760

Town of Parish: We need to get on top of stuff because we have we were criticized in the audience, just as much as the physical financial.

649

01:38:15.240 --> 01:38:27.390

Town of Parish: We were not doing our job, either as a born before we need to get up, we need to do get up and get on to what we need to share and get the information that we need to work with us, as a group, as a unit.

650

01:38:36.390 --> 01:38:39.510

Town of Parish: But it's not just not just training meter communication.

651

01:38:40.590 --> 01:38:46.440

Town of Parish: But don't, we need to know the department heads need to know where their budgets are throughout the years, so they can tell.

652

01:38:47.160 --> 01:38:55.440

Town of Parish: Where their budgets are what they're spending what they got left and everything they should be able to do they get reports throughout the year, and so they what they got left.

653

01:38:57.450 --> 01:38:58.320

Town of Parish: department heads.

654

01:39:07.350 --> 01:39:09.600

Town of Parish: Australia significant department like I.

655

01:39:12.750 --> 01:39:21.690

Town of Parish: mean that's the biggest part of its own budget, here I right so that's you know, we should potentially be monitoring and just budget or her budget.

656

01:39:25.950 --> 01:39:30.420

Town of Parish: So you should be able to figure it out, but if you need some printed report that's not a problem.

657

01:39:32.550 --> 01:39:41.070

Town of Parish: Sam used to him do is every month shame guilt, the printer reports and that help them yeah well Sam left my work September for sure.

658

01:39:42.210 --> 01:39:52.650

Town of Parish: i'm sorry the church possibility kept telling everybody you're the chief financial officer I knew how to do a job, I was perfect, you would have not had any promise specifically.

659

01:39:56.070 --> 01:39:56.490

Town of Parish: What.

660

01:39:58.440 --> 01:40:02.700

Town of Parish: We offer to you kept saying no i'm doing.

661

01:40:05.070 --> 01:40:12.690

Town of Parish: we're not going there is, if you guys know how to do you that's okay anyways solar Where does this leave us, you have.

662

01:40:14.520 --> 01:40:18.690

Town of Parish: A boilerplate but something was suggestion for a policy yet wait before you see it.

663

01:40:21.150 --> 01:40:31.290

Town of Parish: yeah but they're talking whatever it is how we tied to that each year, like a year comes up when we come up short on balance policy yeah no I mean that's the.

664

01:40:31.800 --> 01:40:41.070

Town of Parish: that's what you want to strive for you know I mean there's going to be years that maybe maybe you can't keep that maybe something happened, and you can't.

665

01:40:41.760 --> 01:40:47.550

Town of Parish: Make it to that reasonable amount that you can keep but you should strive to build it so you can keep.

666

01:40:47.910 --> 01:40:58.170

Town of Parish: That you can keep them reasonable amount every year and it shouldn't be too hard right now seen we have access in there, what you're called brighter funds are buying just have you got.

667

01:40:59.250 --> 01:41:06.060

Town of Parish: And again i'm speaking as of the first of the year, I don't know what's happened now, so you should look at the current.

668

01:41:06.780 --> 01:41:19.830

Town of Parish: Estimated fund balance at the end of as own the end of this year, which estimated at that point, you should kind of say Okay, this is how much fun balance we've got to work with.

669

01:41:21.540 --> 01:41:23.790

Town of Parish: It doesn't look like your budget.

670

01:41:24.840 --> 01:41:28.380

Town of Parish: was calling for the appropriation of pronounce much.

671

01:41:29.580 --> 01:41:29.850

Town of Parish: No.

672

01:41:31.170 --> 01:41:32.190

Town of Parish: Well, they just your.

673

01:41:33.240 --> 01:41:41.520

Town of Parish: Your be fund is your appropriating 1600 dollars for that, I mean your be found is very healthy.

674

01:41:43.110 --> 01:41:50.400

Town of Parish: Mostly, because it used to contain a lot of expenditures that typically we see it'd be fun.

675

01:41:53.490 --> 01:41:57.150

Town of Parish: Now, in a with the reason I get a lot of money is the sales tax.

676

01:41:58.650 --> 01:42:02.100

Town of Parish: Town and village, the inner municipal bit.

677

01:42:03.210 --> 01:42:10.260

Town of Parish: About planning zoning and cold and, of course, yes, yes that's been gone through the attorneys and everything else.

678

01:42:11.610 --> 01:42:29.490

Town of Parish: Because normally you see when I was looking at your budget normally you see planning zoning code officer, though, is the law requires us to be part of town funds sometimes an inner municipal agreement with affiliate with justify putting them into a Tom why.

679

01:42:30.600 --> 01:42:46.800

Town of Parish: Why, we did it in a we pay the villages portion for those people that are on those committees town and village, we pay the code enforcement we pay the zoning board the board of assessment we use we played a famous.

680

01:42:48.240 --> 01:42:56.190

Town of Parish: representatives and smaller town, but the town, a town and village village give you anything in return to just budget it.

681

01:42:57.360 --> 01:43:01.320

Town of Parish: just got just got the villages feeding it goes directly to.

682

01:43:07.560 --> 01:43:07.890

Town of Parish: Be.

683

01:43:09.030 --> 01:43:22.740

Town of Parish: So I mean the be fun as of the first of the year already handle a lot of money and 80,000 unrestricted fine balance which look like, from what I could tell anyhow, it was hall cash.

684

01:43:23.610 --> 01:43:39.390

Town of Parish: 98,550 7000 in cash, with no liabilities against it so it's a very illiquid it's it's way way more than you did you know I mean if you're going to get a budget let's say \$2,000.

685

01:43:40.620 --> 01:43:44.340

Town of Parish: Every year, and a before and even if you get a 20%.

686

01:43:45.600 --> 01:43:51.540

Town of Parish: On balance, and you're talking very much you know, to keep as a reasonable amount, so you.

687

01:43:52.110 --> 01:44:02.730

Town of Parish: You have a lot of fun balance that and you only plays it can go is to another part time fund right because again it's you gotta you can't take money from one set of taxpayers and give it to another.

688

01:44:03.300 --> 01:44:10.320

Town of Parish: That 98,000 belongs to the people outside of your village right Okay, so the only place, you can go with db.

689

01:44:10.770 --> 01:44:22.020

Town of Parish: or i'm at all hundred thousand dollar loan exactly when that's where your liability citizen db for the R a n OK, so the board could have a discussion.

690

01:44:22.530 --> 01:44:31.560

Town of Parish: could say Okay, whatever we estimate we're going to have, at the end of this year and it'd be fun how much of that do we want to transfer.

691

01:44:32.400 --> 01:44:53.040

Town of Parish: To the db and if you do want to do that it budget time you will budget a transfer to other funds in be which will be 99 0.0 1.9 gonna be fun expenditure and then you can enter revenue.

692

01:44:55.740 --> 01:44:57.690

Town of Parish: I wi fi wi fi.

693

01:45:04.110 --> 01:45:10.350

Town of Parish: So that you anytime that you have a transfer from one form to another, you have to make sure when a corresponding.

694

01:45:12.810 --> 01:45:16.050

Town of Parish: So let's say you decided, you were to take 50,000.

695

01:45:17.610 --> 01:45:19.860

Town of Parish: You would budget as an expenditure in.

696

01:45:20.880 --> 01:45:32.760

Town of Parish: Under the 99 01 point 950 times and then over the bb for the revenues budgeting 50,000 as an interface now you.

697

01:45:35.340 --> 01:45:35.700

Town of Parish: know.

698

01:45:38.970 --> 01:45:51.810

Town of Parish: A man to the principle of Gary and again i'm not telling you what to do, no so, in other words options \$150,000 to be balanced, so we go 145 whatever it knows.

699

01:45:57.570 --> 01:45:59.520

Town of Parish: Right that's that's the total balance.

700

01:46:01.050 --> 01:46:01.980

Town of Parish: And that'd be paid off.

701

01:46:03.360 --> 01:46:06.390

Town of Parish: So, in other words, if you put \$50,000 out of that i'm that.

702

01:46:07.560 --> 01:46:19.830

Town of Parish: We would have only had to borrow \$50,000 to pay it up right now, the way the budget, but then I looked at in db you were budgeting expenditure on 100,000.

703

01:46:20.310 --> 01:46:31.590

Town of Parish: And budgeting and revenue of 100,000 and I was looking at that that does not it doesn't do anything that's a wash so you really haven't changed things by that if you want to.

704

01:46:32.850 --> 01:46:46.290

Town of Parish: pay it off if you if you're going to raise money to your budget to pay a portion of that Iran then you'd have to do that through the 962 account and.

705

01:46:47.130 --> 01:47:07.080

Town of Parish: Also at Interphone transfer coming from be those two things could pay off your area and that budget any revenue from rem right now there's \$100,000 an hour as a wedding normally you'd never see a revenue array of revenue in a budget.

706

01:47:09.120 --> 01:47:09.480

Town of Parish: Down the.

707

01:47:10.920 --> 01:47:27.270

Town of Parish: Road down I don't disagree with you, but because db is so far and, that being said, he has money I transferred all the sales tax money from the other than what we needed for me to DVD So if you could use it for this year I don't know that's what we've got to find out.

708

01:47:29.130 --> 01:47:44.880

Town of Parish: If we haven't we can do it yeah you have to you have to look at the with the current status is again i'm looking at what the audited financial statements were as of the end of 2020 and that's why like where you just said, you could do those two and they would pay it off.

709

01:47:46.440 --> 01:47:57.300

Town of Parish: If those fund balances still exist which they should, but again without knowing what they are, I knew there are no surprises during to check into that see.

710

01:47:58.200 --> 01:48:10.320

Town of Parish: How effective that would make a big difference in the budget right, because then he has no debt to pay back next year you start at square one that we're not for employment and, whatever your chance can.

711

01:48:11.520 --> 01:48:13.110

Town of Parish: make a difference here you pay that have you.

712

01:48:14.460 --> 01:48:17.580

Town of Parish: know your reasons for the text can override.

713

01:48:18.600 --> 01:48:26.070

Town of Parish: 100,000 that that legit and now it's only \$50,000 to pay it off to bring that tag step down we're not.

714

01:48:26.580 --> 01:48:35.760

Town of Parish: That far yeah and we can pay it off, it should be numbered right remember, I mean, even though you're going to be having a public here on your primary budget you missed the last.

715

01:48:36.480 --> 01:48:45.060

Town of Parish: Chapter the budget hearing after the public hearing sounds right up until November 20 right to work on your adaptive budget and you don't have to pass your override.

716

01:48:46.020 --> 01:49:07.680

Town of Parish: Until just before your adapted budget so November 20 is your deadline and so as long as you're overriding legislation local law gets passed before the adapted budget than you okay you don't have to use it and you don't have my Am I know that's why we're doing it.

717

01:49:09.090 --> 01:49:14.040

Town of Parish: At 615 is going to be the approval to override the public hearing and then sometimes.

718

01:49:16.050 --> 01:49:16.470

Town of Parish: People.

719

01:49:19.200 --> 01:49:19.710

Town of Parish: Just wait.

720

01:49:21.300 --> 01:49:22.500

Town of Parish: Wait yes Thursday.

721

01:49:24.090 --> 01:49:33.660

Town of Parish: i'm sorry i'm talking about a typical yes, yes it's Thursday everybody says right well it's supposed to be it's supposed to be by the by Thursday Thursday after the election.

722

01:49:34.410 --> 01:49:45.960

Town of Parish: Right, so I mean it gives you more time, so you really don't you know you can you could accept your preliminary budget and present it anytime but then with the understanding that.

723

01:49:46.980 --> 01:49:59.820

Town of Parish: As you want to look at more information and do things you could make some changes to go adapted right so when we go that's what we're saying and I wouldn't have with you only encourage you to have a good handle on.

724

01:50:00.660 --> 01:50:08.610

Town of Parish: What you're available fund balances are as the estimated at the end of December 31 this year, which were thing.

725

01:50:09.540 --> 01:50:21.120

Town of Parish: And it's pretty easy to do, because even though you've got two months, more than two months worth of operations, but if you took your adjusted bank balances let's say at the end of September.

726

01:50:22.020 --> 01:50:31.260

Town of Parish: which should be another now that's right we'll take your adjusted cash balances at the end of September, and then you.

727

01:50:32.040 --> 01:50:43.920

Town of Parish: to every one of those funds, you say Okay, we, we need to add to that adjusted bank balance whatever revenues we reasonably expect to receive in the next three months okay.

728

01:50:44.550 --> 01:50:46.650

Town of Parish: So you come up with let's say you've got.

729

01:50:47.250 --> 01:50:57.840

Town of Parish: \$100,000 in the bank and you reasonably expect to get another 50,000 so now you've got 150,000 to work with, but then you got to subtract from that.

730

01:50:58.080 --> 01:51:05.820

Town of Parish: Next, the next three months worth of expenditures that you think that you need to make and whenever that comes up with that would be.

731

01:51:06.540 --> 01:51:18.540

Town of Parish: Your estimated liquid portion of your form now yeah like shipping Okay, we got another chickens are coming in that's, the most important figure in a budget process is, you should have every year budget time.

732

01:51:18.900 --> 01:51:24.990

Town of Parish: You should have an estimate of what your liquid fund balance is going to be at the end of the year.

733

01:51:25.680 --> 01:51:35.100

Town of Parish: And and and that's when you go through that analysis that we talked about how much is actually restricted how much is unrestricted how much do we keep pursuant to our fund balance policy.

734

01:51:35.430 --> 01:51:50.370

Town of Parish: Now that's a yearly exercise, and if you do that, and you get these good estimates of cash at the end of the year you'll be good, you know your your you maintain your fiscal express, thank you for that information just.

735

01:51:51.540 --> 01:51:56.610

Town of Parish: Her variable up that's yeah that's we finally have a fun balance.

736

01:51:57.870 --> 01:52:01.230

Town of Parish: Yes, you come a long way, you know, really, I mean.

737

01:52:03.120 --> 01:52:06.870

Town of Parish: You don't you're fun day launches backup you know you get rid of that one death.

738

01:52:07.980 --> 01:52:19.350

Town of Parish: Death and and then going forward if you strap get strapped for cash hopefully you won't if you keep your fun Dallas you'd never have an issue in our area.

739

01:52:20.070 --> 01:52:30.060

Town of Parish: But if you do issue in our I am in the future, just remember one year yeah it's got to be paid back that same year and.

740

01:52:30.960 --> 01:52:40.950

Town of Parish: You know, whatever revenue that you issued in anticipation of you hold those revenues it can't be used for anything else, except for get rid of that rm by the end of the year.

741

01:52:41.430 --> 01:52:53.040

Town of Parish: So that's that's why you should never have an hour and balance at the end of the year, typically unless you did it maybe in November, December most places don't.

742

01:52:56.130 --> 01:53:11.760

Town of Parish: are already ends and and budget notes and things like tax and this what they call a tan cans tax anticipation notes and ranch and budget notes, those are short term borrowing just for cash flow purposes.

743

01:53:12.300 --> 01:53:17.100

Town of Parish: And they have to be paid back as soon as that revenue comes in and.

744

01:53:17.880 --> 01:53:29.220

Town of Parish: longer term borrowing is meant for going into you know, like by didn't anticipate or binding anticipation notes if you're purchasing something they could be renewed up to five years.

745

01:53:29.850 --> 01:53:39.900

Town of Parish: But already ends and tans and things like that they're never meant to be renewed from year to year, unfortunately, prior to.

746

01:53:43.320 --> 01:53:44.550

Town of Parish: There was no way to tell.

747

01:53:46.200 --> 01:53:56.460

Town of Parish: You know I mean it's I know it's on the books and I know it was bound improperly back then, and what it should this word should strive to get rid of that.

748

01:53:57.030 --> 01:54:06.960

Town of Parish: and start fresh you know, and you might have enough to do fine balance between your fund balance and what you're going to raise in the budget and the db fun this year.

749

01:54:07.530 --> 01:54:23.880

Town of Parish: You have enough to to to get rid of that and then you're funded out that's what's driving your definition on that if they're hundred and 45,000 wasn't sitting there as a liability at the end of 2020 you wouldn't have a deficit fine balance and you maybe it would have been a positive.

750

01:54:26.040 --> 01:54:29.490

Town of Parish: So that's what you want to strive for you.

751

01:54:30.780 --> 01:54:39.540

Town of Parish: guys, but we can think and yeah you could trigger that some to go after that we can get it's going to make a difference if we can hold this down that we don't have to go over that thanks CAP.

752

01:54:40.650 --> 01:54:46.800

Town of Parish: Because you because you i'm now kind of from you, what do you when you go over the tax CAP.

753

01:54:47.370 --> 01:54:53.040

Town of Parish: And know I talked to Paul about it earlier, but the punishment for from this paper going over the tax CAP is what.

754

01:54:53.700 --> 01:55:03.000

Town of Parish: You have to hold that whatever if you exceed your CAP CAP and you didn't pass a local law you're required to whatever that access is, you have to hold that.

755

01:55:03.330 --> 01:55:14.850

Town of Parish: And that's going to be can't be used it's it's held in it, or what we call the different liability it's it's kind of like a reserve, it can only be used to reduce taxes, the next year the following year.

756

01:55:16.950 --> 01:55:31.650

Town of Parish: We issued in accounting about 10 years ago about how how you account for that you have to set it aside as a deferred revenue and you bring it in, and you apply it to the next year's budget so we if we.

757

01:55:32.880 --> 01:55:33.660

Town of Parish: didn't do.

758

01:55:34.740 --> 01:55:37.020

Town of Parish: And we overload the text can.

759

01:55:38.490 --> 01:55:43.830

Town of Parish: What would our budget is our budget, like last year's budget what I don't understand.

760

01:55:45.540 --> 01:55:58.470

Town of Parish: The CAP limit is calculated on the road website so so I mean you should know, right now, hopefully, you should know what your tax CAP is we, we know what that is because the file the filing so we know what that number is.

761

01:55:59.880 --> 01:56:01.740

Town of Parish: going to change as well, no.

762

01:56:03.450 --> 01:56:06.810

Town of Parish: not really been able to come to me and August.

763

01:56:08.100 --> 01:56:13.590

Town of Parish: Absolutely right, but what my question is if we don't do it and we're held to what you're saying any extra money segment.

764

01:56:15.150 --> 01:56:17.910

Town of Parish: what's the line that says how much we can spend.

765

01:56:19.860 --> 01:56:26.550

Town of Parish: The last year's budget is not related to your tax CAP your budget isn't I mean you're.

766

01:56:27.300 --> 01:56:32.850

Town of Parish: The only relation between your tax CAP and your budget is the whatever the live event and all.

767

01:56:33.120 --> 01:56:41.010

Town of Parish: Whatever you're going to levy and property taxes and every one of those funds they get added together and that's what starts the calculation for the text game.

768

01:56:41.250 --> 01:56:49.470

Town of Parish: right but you're saying I can't spend if we don't do that I can't spend that extra extra money that we put in for this year, it goes into this pat over here.

769

01:56:49.800 --> 01:57:00.570

Town of Parish: What tells me here what we can spend, is it is it a darling up from last year's budget, you have to do you'd be able to spend all of the webby minus whenever you shouldn't have 11.

770

01:57:01.020 --> 01:57:16.920

Town of Parish: Okay, whatever song over there are you okay I didn't understand, but hopefully if you pass a local law, yes, then you don't have to reserve any of it away, and if we pass along we don't use it there's not a problem if we change it okay got it.

771

01:57:18.450 --> 01:57:25.800

Town of Parish: So I do one thing if you're if you're going to change budgets for between now and when to adapt it.

772

01:57:27.060 --> 01:57:32.070

Town of Parish: I will point out to you in your da fund in your db fund you.

773

01:57:33.180 --> 01:57:36.690

Town of Parish: You it looks like you've exempted the.

774

01:57:38.700 --> 01:57:40.980

Town of Parish: The village in your TV.

775

01:57:44.370 --> 01:57:44.880

Town of Parish: In your.

776

01:57:47.580 --> 01:57:49.230

Town of Parish: In the day 140.

777

01:57:50.280 --> 01:57:58.170

Town of Parish: You you you account for snow removal into da foreign yes what's your accounting for.

778

01:57:59.430 --> 01:58:15.060

Town of Parish: brushing weeds in your db really do that outside the village doesn't make a difference in the way that the highway law is written that you can exempt the village from snow removal and miscellaneous which are your.

779

01:58:16.830 --> 01:58:23.790

Town of Parish: that's what they refer to as item for and highway law yeah or machinery which is item three that 5130.

780

01:58:24.390 --> 01:58:45.000

Town of Parish: So, but it can't, be it can't be some of Lon and a little bit another okay so right now, you if you choose to put snow removal in va should wait because that's part of an item for that has to go over into da as well okay so it's not a lot of money.

781

01:58:46.170 --> 01:58:46.500

Town of Parish: So.

782

01:58:47.760 --> 01:59:06.780

Town of Parish: guys Okay, with the va yeah ya gotta be and you same thing same thing with the item 351 30 it's all or nothing you can't you can't like put 5130 and da and also put some of it over and db board has to make a you know, I know, but I just.

783

01:59:07.830 --> 01:59:08.340

Town of Parish: like it.

784

01:59:09.780 --> 01:59:19.380

Town of Parish: When you make a decision to exempt the village portion from those type of expenditures, you could do one or the both but you've got to do in total.

785

01:59:20.610 --> 01:59:25.020

Town of Parish: OK OK that's only nda but always the Bush, you know.

786

01:59:26.100 --> 01:59:43.440

Town of Parish: Some towns will sometimes budget, you know they put the item for the snow removal miscellaneous things with Dan over and one, and then they put the items three it all depends on what the makeup is, but this the way you guys, are you.

787

01:59:45.210 --> 01:59:46.380

Town of Parish: da yeah.

788

01:59:47.970 --> 01:59:48.480

The phone.

789

01:59:51.180 --> 01:59:53.010

Town of Parish: Thank you, I didn't know that you can separate them.

790

01:59:55.770 --> 01:59:56.520

Town of Parish: Anything else.

791

01:59:59.430 --> 02:00:00.990

Town of Parish: No, not really I mean I.

792

02:00:02.100 --> 02:00:03.030

Town of Parish: That was the main thing.

793

02:00:05.520 --> 02:00:13.710

Town of Parish: How the some of those appropriations is really an active some of those changes, where we're changing from the.

794

02:00:16.170 --> 02:00:25.830

Town of Parish: That changing that the 962 you're not changing a lot of your budget you're just moving number, putting them into the proper a code, so that.

795

02:00:27.000 --> 02:00:34.020

Town of Parish: So that at the end of the year, goes a bit of big issue here in your financial report you won't have to make edits or whatever.

796

02:00:39.210 --> 02:00:43.170

Town of Parish: You guys ready yeah.

797

02:00:44.400 --> 02:00:45.960

Town of Parish: yeah I got it one more question.

798

02:00:47.490 --> 02:01:08.100

Town of Parish: Now, when it comes to employees at a town and the board set salaries, they set the salary they set the frequency of the pay Okay, and the board does edit the organizational meetings, the budget meetings Okay, I also understand that physical financial officers.

799

02:01:09.690 --> 02:01:20.970

Town of Parish: don't have to pay a debt Lester verification of the services rendered correct again they don't have to pay a bill, and I said Dave can verify that the services have been rendered.

800

02:01:23.760 --> 02:01:30.540

Town of Parish: Right well yeah I mean you're talking about time codes and yes yeah I mean somebody our lead people will have to.

801

02:01:33.060 --> 02:01:37.440

Town of Parish: Let me finish so if the board sets are at a budget or organizational meeting.

802

02:01:38.490 --> 02:01:45.780

Town of Parish: And the topic was brought up that the fiscal, financial officer request to have it signed attendance sheet.

803

02:01:47.130 --> 02:01:57.000

Town of Parish: And the board agrees that it's not necessary, we don't want that, because when you have a meeting, whether it's the planning board zoning board or whatever.

804

02:01:57.900 --> 02:02:05.190

Town of Parish: there's roll call taken it's noted in the Minutes, is written down and it's so there's so there's proof cliff who was there and was not there.

805

02:02:06.810 --> 02:02:15.810

Town of Parish: Does the fiscal, financial officer have the statutory duty to pay that employee.

806

02:02:17.040 --> 02:02:21.180

Town of Parish: If there's proof in the Minutes and everything that that person was at that meeting.

807

02:02:23.130 --> 02:02:35.310

Town of Parish: Again, that you're getting into more of a legal question and it's probably the onsite my pay grade do it, but I can tell you that when it comes to whether somebody is entitled to a salary.

808

02:02:36.690 --> 02:02:49.050

Town of Parish: Whether they are there, or not, you have to be very careful, because there's two differentiation with with personnel there's Public Employees and then there's public officers okay.

809

02:02:49.680 --> 02:02:53.280

Town of Parish: You have to be very careful, because some public officers.

810

02:02:53.850 --> 02:03:07.680

Town of Parish: are entitled to their salary, regardless of whether officials right well yeah and there's others some appointed people too, so you have to be very careful when you're deciding whether somebody is entitled to a salary.

811

02:03:08.430 --> 02:03:14.310

Town of Parish: Whether they have to fill out a time card or sign in attendance sheet, because if they're a public officer.

812

02:03:14.820 --> 02:03:19.950

Town of Parish: And a salary was aside then they're entitled to that salary regardless okay.

813

02:03:20.340 --> 02:03:30.630

Town of Parish: And, and sometimes it's a judgment call, as to whether it's an officer or an employee and that sometimes you have to get your attorneys involved, and you have to consult with civil service.

814

02:03:31.050 --> 02:03:36.240

Town of Parish: And so I would just caution you on that, because I used to get a lot of questions on that and and.

815

02:03:36.660 --> 02:03:51.540

Town of Parish: We wouldn't feel the we wouldn't feel the answer to that because we wouldn't have enough information to that and I would basically tell them what i'm telling you that you know, the first thing you need to do is you need to decide if the board made it a salary position.

816

02:03:52.920 --> 02:03:57.210

Town of Parish: And agreed and made it a salary position should they be pay their salary.

817

02:03:59.010 --> 02:04:10.380

Town of Parish: present the board all the rules and needed the Board is that the board works as a group super for the financial officers one person of the Board it's a board meeting motion, to pay them.

818

02:04:11.970 --> 02:04:13.800

Town of Parish: It should fly because it's a board motion.

819

02:04:15.090 --> 02:04:21.480

Town of Parish: But if, but if a board is making motion outside of what the law requires that's a little bit different so that's why.

820

02:04:22.470 --> 02:04:26.220

Town of Parish: Sometimes you have to get the attorneys about, because if you think about it.

821

02:04:27.000 --> 02:04:37.470

Town of Parish: there's other reasons to have people assigned timesheets and attended sheets and things like that there's things like workman's COMP things like do exactly that, to make sure that somebody was.

822

02:04:37.980 --> 02:04:44.610

Town of Parish: actually working during her time there's a lot of issues so minutes don't spend for proof of attachment.

823

02:04:45.150 --> 02:04:51.690

Town of Parish: And a lot of times they towns and villages will will come up with a call employee handbooks.

824

02:04:52.020 --> 02:04:59.340

Town of Parish: And they spell out stuff like that those employee handbooks are reviewed by the municipal attorneys before they adapt it.

825

02:04:59.700 --> 02:05:18.570

Town of Parish: And that way that way every Monday, when they get cleared for they're given an employee handbook they sign it, saying I received it, and then, then they can't tell somebody later I did you know I shouldn't have to do that, or whatever right, then so number for the state to from God so.

826

02:05:20.250 --> 02:05:28.710

Town of Parish: yeah I mean you have to be very careful about it, you know, so the only real way to settle it would be an attorney involved and, of course, you.

827

02:05:29.910 --> 02:05:38.460

Town of Parish: know we do have an old employer, the employer should be updated, but it should still go by the employee handbook, even though it hasn't been up to yeah.

828

02:05:38.940 --> 02:05:51.210

Town of Parish: I don't have a copy of it, I know one exists importantly there's one employee handbook is made up by the board for typically yeah, but they should, but again, it should be reviewed.

829

02:05:51.720 --> 02:06:00.360

Town of Parish: by returning to make sure that the board isn't adapting a policy, so we just like a draft, and then we have as you've got Labor laws to consider.

830

02:06:01.980 --> 02:06:03.540

Town of Parish: We have to involve them.

831

02:06:04.890 --> 02:06:13.590

Town of Parish: When you were establishing important policies, because you can get yourself in trouble, and you could be spending taxpayer money to defend the town.

832

02:06:14.250 --> 02:06:33.180

Town of Parish: In court for something that's not defensible maybe pray me know so hi you know i'm not i'm not qualified to give you legal advice and I just quite just said, the question is it's an orange shirt very cautious about denying years ago.

833

02:06:35.100 --> 02:06:41.970

Town of Parish: I didn't know that fell under done, you know the two different types of navigation or out though in the budget, you know.

834

02:06:43.290 --> 02:06:52.200

Town of Parish: And you've got resources available to you, not just for your town attorney but you've got association at town and my doctor lawyer friend sufficient the doctor that that got.

835

02:06:52.620 --> 02:07:01.380

Town of Parish: A very good legal counsel or state controllers always as another method, they can you can bounce questions Those are all free resources to do.

836

02:07:02.670 --> 02:07:08.550

Town of Parish: And I would encourage you to reach out to them before you make a decision, and something like that.

837

02:07:09.870 --> 02:07:13.860

Town of Parish: And thank you very much for all of the information, yes.

838

02:07:15.030 --> 02:07:15.840

Town of Parish: Yes, thank you.

839

02:07:20.640 --> 02:07:30.510

Town of Parish: yep yeah it'd be great if you're available sometime like you said we're going to make a have a workshop of what you're going to somebody accounting give us some more pointers on.

840

02:07:31.110 --> 02:07:39.630

Town of Parish: What we shouldn't be setting up yeah yeah right right now, right now, my assistance is kind of contracted through Tokyo Commission so.

841

02:07:40.440 --> 02:07:52.080

Town of Parish: So, like okay call and some of the service providers, they reach out to me and say you know, can you go ahead and such and such, and so I kind of if I get a call saying that really retired.

842

02:07:57.630 --> 02:08:00.450

Town of Parish: got away this is heart disease and see what.

843

02:08:01.860 --> 02:08:02.580

Town of Parish: see what happens.

844

02:08:05.130 --> 02:08:07.440

Town of Parish: Tomorrow morning you'd have to find me and my trees do.

845

02:08:10.470 --> 02:08:12.330

Town of Parish: You have a girlfriend you might be talking to.

846

02:08:13.620 --> 02:08:15.720

Town of Parish: Give me a call here and i'll get your favorite number there.

847

02:08:18.780 --> 02:08:19.440

Town of Parish: yeah yeah.

848

02:08:27.450 --> 02:08:30.090

Town of Parish: Like that Okay, thank you very much.

849

02:08:32.130 --> 02:08:32.490

Town of Parish: Thank.

850

02:08:35.340 --> 02:08:35.880

Town of Parish: You guys.

851

02:08:37.140 --> 02:08:37.590
Town of Parish: Thank you.

852
02:08:40.020 --> 02:08:40.560
Town of Parish: well.

853
02:08:51.000 --> 02:08:51.270
Town of Parish: West.

854
02:08:53.670 --> 02:08:54.180
Town of Parish: They share.

855
02:08:55.260 --> 02:08:55.560
Town of Parish: boy.

856
02:09:05.490 --> 02:09:05.880
Town of Parish: here.