

NOTES ON 2014-15 BUDGETS

By John Jenkins, Supervisor

We are in the painful predicament of transitioning from a small rural township to a more sophisticated township. Of necessity, several things must be addressed as this change progresses. We rely on digital record keeping with little or no backup and interdepartmental digital communication. We have the statutory duty to retain hard copy documents produced many years ago and have them stored in a semi-fireproof room. Cemetery records which were adequate before are no longer adequate, and we must begin to think of whether we want to increase office hours at the Township Hall.

Many items in the proposed budget are designed to permit us to begin the transition. As a Board, we mustn't be reactive in our changes, but must become more proactive in our approach to the way we manage our documents and activities as well as how we steer this Township into the future. At some future date, we may want to engage a firm to help in setting up a protocol for doing that. For now, we are being driven by the winds of change and are reactive, rather than proactive in our approach to our management practices.

We have come a long way. The efforts of Bruce Nickel have brought a greater degree of ease in the input and recovery of data on parcels. He has begun a system in which the Zoning and Assessor's offices can access and use the information on a particular parcel. He hopes to include all documents pertaining to a given parcel in one file that can be reviewed in a much shorter time than trying to acquire the information from several sources. This is but one example of what is under way at this time. There are many more sources for improving our delivery of service to our citizens. Thus, the proposed budget has within it items for continuing to improve the safety of our records as well as new approaches to keeping track of costs so that the true value of a service can be evaluated and adjustments in fees etc. can relate to true cost of the service.

I have added line items for Clerical Salary, Office Equipment, Publishing and Publications. These should give us a better trace on spending. I have also expanded Contracts to show line items for mowing, snow removal, etc., retaining the main contract number for miscellaneous contracts.

Clerical Salary should be used for authorized help by non-salaried individuals. These will only be available for the limited departments and should be considered temporary help. We must be careful not to hire a full time person or even a regular part time person for this work. The ramifications and rights of employees now outstrip those of the employer; therefore, I suggest that anyone put in such a position be hired from a temporary services firm.

We have historically not separated the cost of supplies such as paper, paper clips and other miscellaneous supplies and the cost of furniture, accessories and tools, such as tables, chairs and staplers. I believe we should be doing this sort of accounting for better transparency.

Printing should be reserved for purchase of printed forms, notices, copy machine use and the like. Publications need to reflect the cost of legal ads in newspapers, magazines etc. only.

Capital costs will only include structures, plantings, hardware or software in excess of \$2000. Purchases of less than \$2000 will no longer be capitalized.

For the non-general fund budgets, I have added salary to account for the cost of managing the funds by the treasurer and clerk, the cost of attending meetings etc. which have been paid from general funds but should have been charged to the particular funds in reimbursement of the general fund.

I also recommend considering a change from a line item budget to a departmental budget. This means that our budget hearing will not require a tedious review of each line item, but only the bottom line total for each department. The disadvantages are that the budget preparation and accounting will continue by line item and there will be less transparency at the budget hearing unless someone wants to know what a particular department's breakdown of the budget is. The advantages of the departmental budget includes that fewer items are discussed at the budget hearing because only the bottom line is approved by the Board. Further, the department head can move surplus funds within the budget to account for shortfalls in line items as long as the bottom line is not exceeded. Finally, the department head will no longer need to secure board approval for spending line item funds already approved by the Board at the budget hearing, unless the Board desires otherwise.