

Budget Committee Minutes 10/6/11

Contributed by Lisa Fellows-Weaver
Wednesday, 04 January 2012

Budget Committee

Minutes

October 6, 2011

Official as of October 26, 2011

Chairman Daniel McNally calls the meeting to order at 7:00 p.m.

PRESENT: Chairman Daniel McNally, Vice-Chairman Jim Vaillancourt, Selectmen Representative Robert Holden, School Board Representative Tim Jandebeur, Water District Representative John Jacobsmeyer, Ginger Dole, Kate McNally, Nona Holmes, Bonnie Sears, Hal Kreider, Muriel Johnson, Herb Johnson, Board Administrator Linda Smith, and Board Secretary Lisa Fellows-Weaver.

ABSENT: Excused John Difeo, Mark Boucher, and Betsy Colburn.

Minutes

August 29, 2011

Mr. Vaillancourt makes a motion to approve the minutes of August 29, 2011, as amended. Second by Ms. Dole.

Page 1: Change ordering of School Board Representative Mark Boucher to Tim Jandebeur

Page 4: Spelling error

Page 6: Change: One… to …The deficit…

Page 9: Change: …\$265,000… to …265 students…

Ms. McNally adds

As amended. Motion passes; 10/0/2. Mr. Johnson and Mr. Kreider abstain.

SCHOOL

Per the committee's request at the August 29 meeting, handouts of the out-of- district costs and special education in district numbers are provided for review along with a job description and explanation of the New England Center of Children partner program (NECC).

Discussion is held regarding the school district's out of district placement costs. A form is provided noting students identified as a letter, with placements and tuition costs, transportation costs and totals. The total provided on the sheet for preschool assessment is \$130,000; for special education consultation is \$16,000; \$15,000 for the extended school year, for a total of \$1,418,009.20; and to include the total for transportation of \$126,771.60 is a grand total of \$1,544,780.80.

Mr. Jandebeur states that the intent is to show the information as requested by the budget committee. He states that he feels that the information will be more accurate once budgeting occurs. He notes that Ms. Kebler has been out for some time now.

Mr. Vaillancourt states that the information provided tonight is exactly what was requested. He asks if the information is all in one account in the budget or separate in sub-accounts. Mr. Jandebeur replies that the school board was first presented with a more detailed report and the school board felt uncomfortable with that information due to confidentiality. He explains that the information provided tonight was worked out by the school board at the last meeting and is a compromise, providing totals that will match the total line on the budget report. Mr. Vaillancourt states that he would then be able to take the line for special ed and contracted services for therapies, add together, and come close to the number provided. Mr. Jandebeur replies that the total provided is the total cost of the student represented in the special education line, 1200-5569-000.

Ms. McNally suggests that the school board rename the tuition line to be tuition/ancillary services or total costs. Mr. Jandebeur replies that he will mention this suggestion to the board.

Discussion ensues regarding the fact that services can change as students leave town and new students come in to town. Mr. Jandebeur states that 17% of the school population, total of 450 students, is special ed.

He states that his understanding is that the budget committee is only looking for out of district placement information. The general consensus of special ed out-of -district placement information is correct.

Mr. Vaillancourt would like to thank the school board for the information provided tonight. He adds that he feels this is a tool that can be used in budgeting and is a positive move in the right direction.

Ms. Dole states that she is unclear as to what the preschool assessment is, \$130,000. Mr. Jandebour replies that this is the preschool program held at the SAU office and he will provide information on this program for the next meeting.

Ms. Dole requests rationale be provided for special education consultation and extended school year. Mr. Jandebour replies that the extended school year is summer school; however, there is no money in the regular budget for summer school. Mr. McNally states that there are some students with Individual Educational Plans that will have an extended school year, regardless if there are summer school programs offered. He adds it is typically in another building as the students are out-of-district and therefore, are listed in separate accounts. Ms. Dole asks if summer school costs should be allocated to the students that require the service and she asks if the summer school is held at a facility or held at a town building. Mr. Jandebour will check into this item further for the next meeting.

Mr. Jandebour states that there is a pretesting program at the SAU for preschool. Ms. Dole states that this is already in the budget under contracted services and is referred to as the preschool diagnostic unit. Mr. Jandebour states that last year's summer school was handled through all towns in the district taking turns.

Ms. Dole states that the information provided is sufficient for what she needs to do for her research. She mentions that she would like to see the three separate accounts, 1200-5561-000; 1200-5563-000; and 1200-5569-000; in a separate line item.

Mr. Jandebour states that the committee is requesting a quarterly report of expenditures. He explains that this takes time and adds that it would be nice to incorporate this into the materials. He will suggest this and states that this is a process that will continue to evolve.

Mr. Jandebour explains that the NECC information provided is to address questions that arose at the last meeting. He states that the school board fully supports the decision of hiring NECC.

Sub-committee Minutes

Mr. Vaillancourt states that at the last meeting a motion was made to establish a sub-committee to meet and to look at prior minutes of the budget committee with a purpose of determining what reports have been historically asked for from the town and the school board. He provides copies of the minutes for members to review.

A discussion is held regarding the process as to how departments recommend a budget. Ms. Smith suggests adding the department requested column. She states that she feels that the departments will want to submit what they recommend to the selectmen. Mr. Holden explains that the process occurs over three to four months with discussions held with the selectmen and the department head. Ms. Smith states that the department may agree to change their numbers during meetings with the selectmen and some departments may still want their original figure to go forward.

Additional discussion is held regarding if the amount should be the figure from the beginning of the process or perhaps the end result of the selectmen's meeting. Ms. McNally states that she would like the departments to present a reasonable and responsible budget. She adds that she would like to know what is needed and have the number right from the beginning. Ms. Smith states that it is difficult to provide the beginning figure as it may have changed throughout discussions. She feels the best number is the one at the end of the budget discussion with the selectmen.

Lengthy discussion ensues as the committee discusses the recommendations of the sub-committee relative to what the committee feels are necessary materials that should be provided to the budget committee from the school and town.

In general the budget committee requests the governing bodies to provide the following:

- Reports should be printed on "single sided paper";
- Provide reports in electronic format, if available;
- If a report already exists that provides at least the minimum information outlined below, the already existing reports be sent to the members to save time and resources. Extra columns or sort levels can be ignored.

The budget committee has agreed to request the following items from the town and/or the board of selectmen:

- Reports to be made available for Tuesday night, November 22, at the town hall between the hours of 6-7pm. If the budget packet is not picked up by the member, information will be mailed on Wednesday.

- The Proposed 2012 General Fund Budget to include the following columns:
 - o 2011 Budgeted

- o 2011 Expended
- o Department request at the end of the budget process
- o Selectmen proposed 2012
- o Budget committee recommended column (leave blank)
- o Narrative that correlates to the budget with all backup supporting documentation if the narratives indicate other analysis, which was done to arrive at the budget figure provided. The committee requests that anticipated insurance rate changes and the source of those known changes be indicated in the narratives of the appropriate budget lines.

• Revenue Statement to include the following columns:

- o Budgeted 2011
- o Received 2011
- o Estimated 2012

Note: Because the revenue does not come into the town in a steady manner, the committee recognizes that a YTD November 2011 may not be representative of the year. A narrative of expected revenues for 2011 and/or explanation of issues around revenue line items is requested.

• Warrant Articles for February 2012 Town Deliberative Session with selectmen's votes and all necessary supporting documentation. If a Trust Fund or Capital Reserve Fund is mentioned in the warrant article, the committee requests that the current balance(s) of the fund(s) as of November 15, 2011 be included.

• Financial Statement and Revenue Report thru October 31, 2011 with "all encumbrances up to date";

• Employee Staff Listing of Salaries and All Related Benefits broken down by budget category with current 2011 and projected 2012 salaries and all related benefits. Columns requested are employee name, department and sub-account, total annual wages, FICA, health insurance buyout expense, health insurance cost, dental insurance cost, life insurance cost, retirement (would like the rates for each type of retirement provided as last year), and any longevity or bonuses anticipated. The committee will use this report to add up the columns by budget line item to verify the amounts on the budget.

The budget committee has agreed to request the following items from the school district and/or the school board:

• Reports to be made available on Tuesday night, November 22, at the town hall between the hours of 6-7pm. If the budget packet is not picked up by the member, information will be mailed on Wednesday.

• Proposed FY 2013 General Fund Budget to include the following columns:

- o 2010-2011 Budgeted
- o 2010-2011 Expended
- o 2011-2012 Budgeted
- o School Board 2012-2013 Proposed
- o Budget Committee Recommended Column (leave blank)
- o Narrative that correlates to the budget with all backup supporting documentation if the narratives indicate other analysis was done to arrive at the budget figure provided. The committee requests that anticipated insurance rate changes and the source of those known changes be indicated in the narratives of the appropriate budget lines.

• Proposed FY 2013 Food Service Budget set up with the same columns as the General Fund Budget.

Note: It would be very helpful if the Food Service and General Fund reports could be provided as separate reports and not totaled together.

• Revenue Statement to include the following columns:

- o Actual FY2011
- o Budgeted FY2012
- o Estimate FY2013 Revenues

Note: Because revenue does not come into the School District in a steady manner, we recognize that a YTD-November 2011 may not be representative of the year. A narrative of expected revenues for FY12 and/or explanation of issues around revenue lines items is requested.

• Warrant Articles for February 2012 School District Deliberative Session with the school board's votes and all supporting documentation. If a trust fund or capital reserve fund is mentioned in the warrant article, we request that the current balance(s) of the fund(s) as of November 15, 2011 be included.

• Financial Statement and Revenue Report through October 31, 2011 with all encumbrances as they are known on that date.

• Employee Staff Listing of Salaries and All Related Benefits broken down by budget category with current FY12 and

projected FY13 salaries and all related benefits. Columns requested are employee name, department and sub-account, total annual wages, FICA, health insurance buyout expense, health insurance cost, dental insurance cost, life insurance cost, retirement, certified and non-certified broken out into separate columns(would like the rates for each type of retirement provided), and any longevity or bonuses anticipated. The wages for the following as a minimum are requested: teachers, aides, Title 1 wages, aide substitutes, tutor, special ed teachers, special ed aides, spec ed secretary, spec ed substitute aide, special ed substitute tutor, tutor-NECC, co-curricular, athletic stipends, athletic director, summer school, guidance, nurse, nurse's assistant, nurse's substitute, librarian, technology director, school board, school district clerk, school district secretary, principal, assistant principal, secretarial wages, finance wages, facilities director, custodial wages, use of facility wages, summer help, and crossing guards. The committee will be using this report to add up the columns by budget line item to verify the amounts on the budget worksheet.

• List of Special Education Out-of-District Placements

- o Current FY12 Program cost
- o Projected FY13 Program cost

Note: Special education students should be identified by a letter of the alphabet and include only students whose program expense is in account 5569. The committee is requesting that this report be structured as the "Out-of-District Report" presented to the budget committee on 10-06-2011.

• Other Special Education: For special education expense in accounts 5561 and 5563 the committee requests that the number of students, the per student expense, and all other additional expenses in those line items be listed in the narrative of those lines on the Narrative Budget Report.

• Special Education Transportation Cost By Carrier Report (2722-5519-000) We request that each carrier's total expenses be listed for

- o Actual FY11
- o Current FY12
- o Projected FY13

Note: If there are any known encumbrances for FY12, please list as well, if possible.

• Enrollment Reports broken out by grade for Elementary, Home Schooled, and Coe-Brown as of end of school June 2011, and November 1, 2011

• SAU 44 Proposed FY13 Budget broken down by category and Approved FY12 Budget.

Ms. McNally makes a motion, Ms. Dole seconds, to accept the subcommittee minutes and provide the town and school with the document noting information requested to be provided, per discussions held, as amended. Motion passes unanimously; 12/0.

Mr. Johnson makes a motion, second by Mr. Holden, to adjourn at 8:45 p.m.

Respectfully submitted,

Lisa Fellows-Weaver
Board Secretary