

Town of Alton
Budget Committee Meeting
Town Hall Meeting Room
September 16, 2015
Minutes
Approved October 22, 2015

I. Call to Order 6:30pm

II. Pledge of Allegiance

III. Roll Call

Andy McLeod, Chairman
Marc DeCoff, Member
David Hershey, Member
Terence O'Rourke, Member
Steve Miller, School Board Representative
Lou LaCourse, Selectmen's representative
E. Russell Bailey, Town Administrator
Roger Nelson, Vice Chairman, Excused Absence

IV. Approval of Agenda

M. DeCoff motioned to accept the agenda as presented and was seconded by D. Hershey with all in favor.

V. Public Input I

None
Public Input I closed

VI. New Business

A. Swearing in of New Members

The new Budget Committee members, Marc DeCoff and David Hershey, were sworn in prior to the start of the meeting by Selectmen Lou LaCourse. Budget Committee Chairman Andy McLeod thanked them for their participation.

A. McLeod informed the Committee that he will need three members to sit on the JMA Budget Committee members for three meetings. It is to review the high school budget. This will be discussed further at the next Budget Committee meeting.

B. Review Expenditure Reports

S. Miller stated that it was his pleasure to inform the Committee that there was a bottom line surplus of \$777,387.85 which will be returned to the taxpayers.

S. Miller gave an overview of the surplus and a copy of a memo, *copy attached*, from Alton School District Business Manager Kathy O'Blenes detailing the breakdown of the surplus.

M. DeCoff noted that \$14,773.00 in summer school funds was not used. Steve Miller will look into the summer school teachers and report to the Committee.

D. Hershey asked for an explanation between the gross vs. the net assessment for the JMA. S. Miller explained there are some expenses that are a wash because of corresponding revenues. The DRA in the past has said that what ACS has to pay the high school which is the gross assessment which means you don't count the offsetting expenses. Barnstead sent in only a net assessment when Alton had been sending in a gross assessment. The DRA, as a compromise, has said that both Barnstead and Alton can do a net assessment.

The Committee asked S. Miller various questions regarding several aspects of the school operating budget.

S. Miller presented to the Committee the YTD schedule of expenses beginning July 1, 2015.

A. McLeod asked if the money for PMHS comes out at the beginning of the year and S. Miller responded no it is monthly. \$262,058.00 is the monthly payment to JMA.

The Committee asked questions and there was discussion on various line items.

E. Russell Bailey presented the Committee with a tentative Budget Committee schedule.

After discussion the following changes will be made:

Change the meeting scheduled for November 12th to November 10th.

Change the meeting scheduled for November 25th to November 18th

Change the meeting scheduled for December 3rd to December 16th

A revised Budget Committee meeting schedule will be E-mailed to the Committee Members.

VII. Public Input II

None

Public Input II closed

VIII. Old Business

A. Meeting Minutes Review of August 19, 2015

S. Miller motioned to accept the meeting minutes of August 19, 2015 as presented and was seconded by M. DeCoff, the motioned was approved 3-0-3 with M. DeCoff, L. LaCourse and D. Hershey abstaining.

X. Other Business

A. McLeod reminded the committee that JMA Budget Committee will need three people.

There was a discussion on the PMHS roof replacement and there was a suggestion that the Budget Committee sponsor a warrant article for the cost of the roof replacement.

S. Miller motioned that the Budget Committee ask the town administrator to help us to draw up a petition warrant article to separate out the PMHS operating budget as a line item. The motion was seconded by T. O'Rourke and passed with all in favor.

There was a discussion on whether it would need to be approved by both Alton and Barnstead.

X. Adjourn

M. DeCoff motioned to adjourn and was seconded by L. LaCourse with all in favor.

The meeting adjourned at 7:25 pm.

Respectfully submitted,



Peggy Hawksley,
Budget Committee Secretary
Approved October 22, 2015

Alton School District

Memo

To: Steve Miller, Alton School Board

From: Kathy O'Blenes, Business Administrator

cc: Alton School Board
September 16, 2015

Date:

Re: Unreserved Fund Balance

As per our conversation today in the SAU office here is a list of items that make up the \$806,000 of Unreserved Fund Balance that will go to offset the Town of Alton's tax rate to be set this fall.

Please keep in mind Unreserved Fund Balance derives from revenues as well as underspending of expenditures. We cannot expend unanticipated revenues.

Revenues exceeding our budget \$183,000:

- PMHS Surplus returned \$21,719 plus \$38,196 (Law Suit which was ear marked for the PMHS Trust Account)
- Sale of Modular Classrooms \$6,700
- Medicaid Reimbursement \$121,083.10

Underspent Budget:

- Tuition To JMA (PMHS) \$238,601
 - Gross appropriation verses net assessment (Last yr this will happen, DRA changed ruling per Alton's BA meeting and outcome)
- Tuition Private Sources HS \$149,706
 - This line is HS Special Education for an out of district placement that no longer was placed out of district

- Transportation HS SPED \$71,744.69

- No out of district placement no transportation needed and less need for other SPED HS students for transportation
- Contingency HS \$40,189.67
 - Operating Budget Line item in our ACS budget, returned yearly, not used by HS this past year
- Various Salary Lines \$125,000
 - Regular education turnover, employment vacancies during the school year, in Technology, Special education and Buildings and Grounds, as well as Principal recruitment.
- Tuition Reimbursement \$10,268
 - Teacher PD money, which is budgeted at 50% in operating budget (We have a trust account with the balance of this liability)
- Health Insurance \$50,000
 - Due to changes in our personnel staffing. (Always budgeted at actual staffing levels during budget preparation.)