

Town of Middleton, NH  
Budget Committee Meeting

**November 18, 2019**

**Attendance:**

***Budget Committee:***

Joe Bailey, BOS Representative	Becca Brownell-Smith, BC Secretary
Tracy Donovan-Laviolette, BC Member	Scott Ferguson, BC Vice Chair
Bonnie Gagnon, BC Member	Mary Knapp, School Board Rep.
Roxanne Tufts-Keegan, BC Chair	

**\*Absent:** Janet Kalar, SLVD Representative

6:31 p.m.– Meeting called to order by Roxanne Tufts-Keegan.

Pledge of Allegiance

**Old Business:**

Budget Committee minutes from the October 21, 2019 meeting were reviewed by the Committee. Joe Bailey motioned to accept the minutes as a final draft; Bonnie Gagnon seconded. Becca Brownell-Smith and Janet Kalar abstained as they were not part of that meeting. Motion passed (5-0-2)

**New Business:**

**School Budget:**

The incorrect spreadsheet template was given to the Committee for the current period (through October 31, 2019). The Committee focused on the answers to their questions from the October 21, 2019 Budget Committee meeting. Mary Knapp provided the Committee with the answers.

Regarding the school budget encumbrances and how they are determined:

Mary Knapp stated the encumbrances are in fact open purchase orders for invoices the school knows are coming but have not yet been paid. Once paid, the encumbrance disappears from the spreadsheet and the purchase order is closed. Encumbrances for open purchase orders can carry over from year to year until the invoice is paid. This may make a line item appear over budget when in fact it is not. Every effort is made to minimize these situations before the end of the fiscal year.

The Unemployment line item is currently over budget by 160.90%. Mary Knapp stated this is not in fact a safety net. When an employee leaves the school and does not find a job right away the school is billed if they file for unemployment benefits with the State. With Worker's Compensation benefits claims are handled by Primex and the school is responsible for the payment of medical bills when an employee is injured while performing their duties.

With regards to the bus driver who is out on medical leave, the school is paying a per diem rate for a GWRSD substitute bus driver. They have been primarily using a GWRSD bus as well because that driver fulfills their duties for the district and then drives to Middleton to cover the bus route of the driver out on medical leave. It is not practical or cost effective for that driver to swap out his bus for a Middleton bus due to the timing of the routes.

Mary Knapp asked that the school budget financial spreadsheet have a "percent expended" column for continuity and ease of use for the Committee. This change is reflected in the October 2019 financials.

The increased budget amount of \$165,918.00 is from Adequacy Aid from the passing of the State budget. The stabilization formula which had been reduced by 4% every year has been reinstated back to 2016 levels and now includes full-day kindergarten. This is due to the State repeal of "Kenogarten".

The Committee was provided a preliminary proposed Special Education Budget for the 2020-2021 fiscal year and the overall school district proposed budget for the 2020-2021 fiscal year. It is noted that the line item for a new 15 passenger school van was not proposed although it is needed and wanted.

### **Town Budget:**

Joe Bailey advised that the Town Budget's projected expenditures is 83% but the actual expenditures are lower at 70.50%.

The Town financial spreadsheets were briefly reviewed by the Committee and then transitioned to setting dates for the budget proposal workshops and Public Hearing on the recommended budget for the new year. Specific State budget deadlines are required to be met. The dates were agreed upon as follows:

- The proposed Town budget review meeting with the department heads is scheduled for Tuesday December 10, 2019 at 4:00p.m. at the Old Town Hall.
- The proposed School budget review meeting is scheduled for Thursday December 12, 2019 at 6:30p.m. at the Town Offices.
- The Public Hearing and regularly scheduled monthly Budget Committee is scheduled for Monday December 16, 2019 at 6:00p.m. at the Old Town Hall.

A motion to adjourn was offered by Scott Ferguson, and seconded by Becca Brownell-Smith, the committee voted, motion passed (7-0-0) at 8:09p.m.

Respectfully Submitted by:



Rebecca Brownell-Smith, Secretary, Budget Committee