

FREMONT BUDGET COMMITTEE MEETING

Fremont Town Hall

295 Main Street

Fremont, NH 03044

August 26, 2015

I. CALL TO ORDER

Chair Mike Nygren called the August 26, 2015 Budget Committee meeting to order at 7:00 PM on the main floor of Fremont Town Hall.

Present were: Budget Committee Chair Mike Nygren, Vice Chair Pat Martel, members Mary Anderson, Gene Cordes, Mark Kidd, and Joe Miccile, School Board representative Jennifer Brown, and Town Administrator Heidi Carlson. Also present was resident Keith Stanton

II. COMMITTEE MEMBER APPLICATION: KEITH STANTON

A. Resident Keith Stanton spoke about being a Budget Committee supporter and having had interest in filling the vacancy on the Budget Committee. However, since he applied at the beginning of June 2015, he has gone back to work and cannot commit the time he felt was necessary to do the work of a Budget Committee member. He withdrew his application.

III. REORGANIZATION OF COMMITTEE: ELECT CHAIR AND VICE CHAIR

Mark Kidd made a motion to nominate Mary Anderson as Chair. Pat Martel seconded the motion. Motion passed 7:0.

Pat Martel made a motion to nominate Mark Kidd as Vice Chair. Mary Anderson seconded the motion. Motion passed 7:0.

Ms. Carlson will update the Contact List.

IV. APPROVAL OF MINUTES: APRIL 22, 2015

Gene Cordes made a motion to approve as written the minutes of April 22, 2015. Joe Miccile seconded the motion. Motion passed 7:0.

V. SCHOOL ITEMS/FOLLOW-UP

A. REVIEW OF FINAL 2014-15 BUDGET REPORT DATA

Ms. Anderson wondered why the 2014-15 Budget Report Data was not "final". Ms. Brown mentioned that had been a tuition question that had to be finalized. Ms. Anderson asked when The 2014-15 audit would be done. Ms. Brown mentioned that the 2013-2014 audit had come back very favorably but could not be put in minutes. Ms. Brown would inquire about the FY15 audit status. Ms. Anderson said there is supposed to be a surplus in the school tuition line that will affect the tax rate.

Budget transfers were given to the Budget Committee to review. Ms. Anderson wondered if the School's Fund Balance for 2014-2015 is \$481,000 or \$410,000; Ms. Brown would inquire about this.

For the next Budget Committee meeting, Ms. Anderson asked the following questions:

1. What is the anticipated fund balance (FY15) as of June 30, 2015, and would it positively affect the tax rate?

2. When does the MS25 (?) have to be in and how does that affect the tax rate?

B. FORENSIC AUDIT OF SRSD

Ms. Brown reported that the forensic audit was done and seemed to be in order and the School Board was awaiting the detailed report. Ms. Anderson clarified that the Committee asked for this to be sure that expenses were actual for high school.

C. REVIEW AND DISCUSS MARY ANDERSON'S OUTLINE FOR THE SCHOOL BUDGET BOOK (SCHOOL BUDGET OUTLINE)

Ms. Anderson had reviewed prior School District budgets and outlined pertinent parts. Ms Brown would share the outline for the school budget book with the School Board.

Mr. Cordes suggested getting simple explanations for budgets that are 5% above/below last year's appropriation.

D. REVIEW SCHOOL BUDGET TRANSFER LIST

Ms. Brown mentioned that School Financial Administrator Susan Penny suggested adding an extra column to track extra variances; lines will not fall below zero but they will show where they would have gone below zero. Ms. Anderson said she reviewed School Board regulations and that transfers are appropriate but there were a lot of transfers last year which created credibility issues. She felt that it would be acceptable to just track the transfers (no folder of transfers is needed):

Original Appropriations	Transfers	New Budget
-------------------------	-----------	------------

Ms. Brown noted that last year there was repair work to be done but this year, lines will be appropriately coded, etc.

VI. TOWN ITEMS

Ms. Anderson felt it would be beneficial to review NH RSAs/"Municipal Budget Laws". Ms. Carlson mentioned that there is a workshop on September 15th in Manchester; she can send the booklet from this and email RSA32 to Budget Committee members. Ms. Anderson was interested in attending the workshop; Ms. Carlson will register her.

Ms. Brown wondered if there were any Town-specific policies. Ms. Anderson said probably it was Municipal Budget Law. Ms. Carlson said that there were Budget Committee Rules of Procedure that never got adopted (on how to run a meeting, etc.)

A. REVIEW OF 2015 BUDGET REPORT THROUGH 8/26/2015:

The current budget report would be reviewed by Committee members and any questions will be brought to the next meeting.

B. OUTLINE FOR TOWN BUDGETS AND SCHEDULING (see attached)

Ms. Carlson mentioned that everything is bumped up a bit due to leap year. She worked with School Superintendent Betsey Cox-Buteau on the FY17 School District budgeting calendar that needs to be approved by the School Board since a few corrections were made to the calendar that was already approved. Ms. Anderson had concern that there were no November dates set for School budget review.

Mr. Cordes noted that usually November 1st is targeted for the Budget Committee to receive the school budget. He said last year the first meeting with the School Board was on November 12th and the Committee got information the week before. Ms. Anderson proposed that the Budget

Committee receive the School Board-approved budget around November 3rd as she felt that three weeks is not sufficient for review of the School District budget. Ms. Brown would mention this to the Board.

C. DEPARTMENTS TO MEET WITH COMMITTEE

Ms. Anderson would work with Ms. Carlson to devise a Town Meeting Calendar for budget reviews. Mr. Nygren noted that in the past, the Budget Committee reviewed Department Heads' budgets as the Selectmen reviewed them. This allowed for the Budget Committee to review multiple budgets at a time (members reviewed budgets on their own before meetings). Ms. Carlson will work on getting data to the Budget Committee as the Selectmen get data and provide weekly updates (rationales, requests, etc. that would generate questions) to review ahead of time.

Meetings held on nights other than the first and third Wednesday will be recorded live downstairs; the Board of Selectmen meet there the first and third Wednesdays. Other meetings will be held upstairs and a DVD recording will be made (for FCTV).

VII. FALL BUDGET REVIEW MEETING SCHEDULE

The following dates were held for Budget Committee meetings (2015):

September	October	November	December
16 (Police, Fire, Highway)	7	4	2
23	14	9	9
30 (Police, Fire, Highway)	21	18	16
	28		

Ms. Carlson mentioned that a lot happened this year that made the Town look at staffing needs and salary requests (illnesses, etc.). However, she felt that the Town made progress this year (maintenance person was hired, library roof was done, Meeting House ramp was done, etc.) and she wanted to keep it going. Ms. Anderson agreed, noting that tax payers were very good to the Town last year and things got done. Ms. Brown clarified that there ten students were added to Ellis' population (FY16) from the Charter School that closed, but that there was no need to add staff since the students are not all in the same grade.

VIII. NEXT MEETING DATE: SEPTEMBER 16, 2105 AT 7 PM

IX. ADJOURNMENT

At 8:10 PM, Gene Cordes made a motion to adjourn. Mark Kidd seconded the motion. Motion passed 7:0.

Respectfully submitted by,

Susan Perry,

Secretary