

Advisory Budget Committee Meeting  
Tuesday May 7, 2013  
Meeting Room, Town Hall  
4:30

Present: Jean Beadle, Barbara Sheppard, Allan Ballard, Betsey Patten, Chris Shipp  
Absent: Kathy Garry (prior notice)  
Public: None

Jean Beadle convened the meeting at 4:20. Barbara Sheppard moved to approve the minutes of March 5, 2013. Allan Ballard seconded. MOTION CARRIED unanimously.

Jean noted that the committee meetings are conducted according to the “open meeting” concept in the RSAs. The committee will look at the issues from a nonbiased point of view with no personal agendas being contemplated. It was also noted that that April 16 meeting had been cancelled.

Allan Ballard nominated Jean Beadle for Chairman. Barbara Sheppard seconded. MOTION CARRIED unanimously.

Allan Ballard nominated Betsey Patten as Vice Chairman. Chris Shipp seconded. MOTION CARRIED unanimously.

Jean appointed Allan as ABC representative to the Capital Improvement Program Committee (CIPC).

Review of SAU#15 Appropriation Expenditure Report/March 31, 2013

The committee went through the expenditure report asking questions that Chairman Beadle will send to the School Board. The members also asked for explanations that will be addressed during the budget cycle.

Budget questions:

Acct 1100-641 – Workbooks – Why so overbudgetted?

Acct 1200-330 – What are Professional Services?

Acct 1200-560 - What is tuition and how is it determined? Accounts are over budget now.

Acct 1400-320 - What are Assemblies? Different than co-curriculum(Acct 1410)?

Acct 1420 – School Sponsored Athletics – Mainly spent in the Spring

Acct 2130 – Nurse Salary – Same person –

Acct 2210 – Improvement of Instruction – Option to take as 9 months or 12 months

Acct 2220-250 – Library Unemployment – Where are claims shown?

Acct5 2225- Computer-Assisted Instruction Services – This is where the ipads and related programs are listed. There was discussion about the purpose of the ipad program and is the taxpayer getting the “best bang for the buck”. The members are still asking for a pathway and noted that the Technology Committee is being reactivated.

Acct 2600 – Operation and Maintenance of Plant Services – How many custodians?

Acct 2600-491 – Service Agreements – What are these? Cushion here for fuel and electricity.

Acct 2723, 2724, 2725, 2770 – How are these allocated and how determined?

The committee discussed changing the day of the meetings from Tuesday to Monday. Jean will discuss with Kathy and advise. Discussion regarding time at 4:30 – not likely many public members could attend

meeting. It was thought that maybe at the end of the budget process the committee could hold one or more night meetings.

#### Review of the Quarterly Financial Reports/First Quarter, 2013

Jean noted the explanation from the Finance & Personnel Director covers most of the questions about expenditures. Jean will send questions to the Board of Selectmen. Also the committee asked questions that will be discussed during the budget cycle.

#### Budget Questions:

Acct 1100-00300 – Professional and Technical Services – What is this?

Acct 1100-00400 - Property Services – What is this?-

Acct 1400-00120 – Part Time Recreation Department – Seasonal Help?

Acct 1500 – Visiting Nurse Services – Need to have discussion with the VNA board regarding changes in reimbursement and referrals.

Acct 1800- 00800 – Library Expenses – How is this determined?

Acct 5500 – Abatement Refunds – Please explain process

Acct 002-1400 – Recreation Revolving Fund – The committee would like to have quarterly meetings with the Recreation Department and Finance Director to monitor and understand this revolving fund.

#### Review of Revenue Ledger

Acct 9000 – Visiting Nurse Income – Down from previous years. Shows the need for discussion with the VNA board.

Acct 8800 – WMF & Beach Permit Income – Jean will ask the history of this account.

Acct 6700 – Misc Revenue – Please explain.

#### Review of Trial Balance as of March 31, 2013

#### Handouts for next meeting (TBDL)

Library Operating Budget Report

Memo from Police Chief re: Community Drug and Alcohol Prevention and Education Program: Status Report

Respectfully Submitted

Betsey Patten,  
Vice Chairman, ABC