



Budget Committee

**Margaret Allen
Dickie Garnett
Robert Copp**

**Robert Hamilton
James Sununu
Michael Golden**

**Kari Schmitz
Richard Stanton**

Budget Committee Agenda

Wednesday, October 15, 2014 7:00pm Town Hall

Call to Order at 7:00/Pledge of Allegiance Mrs. Schmitz was not present, the Chair recognized that she would be late due to prior commitments.

Resignation of Mike Walzak/Vice-Chair nomination Mrs. Allen read Mr. Walzak's letter to the Budget Committee and accepted his resignation with regret. It was decided by the committee to wait until Mrs. Schmitz arrival to nominate a new Vice-Chair.

NHS Year End Review and Default Calculation - N. Tuttle

Nancy Tuttle from SAU21 detailed the Default Budget for NHS. The Default is \$8,446,430, \$157,431 over the budgeted amount of \$8,288,999. \$94.0K is from the salary increase in the CBA for the SEA teachers' contract approved last March.

Ms. Tuttle then gave the Year End Review for NHS. \$50.2K in Unreserved Fund Balance; \$55.7K revenue surplus; Food Service transfer from GF for \$22.2; Trust Funds were all fully funded (\$115.0K) plus \$25.0 for future energy improvements; LGC refunds for 2010/11 of \$109.0K; and the Renovation Project completed under budget reducing 2014-15 assessment by \$48.7K.

Budget line item transfers were discussed. Mrs. Allen requested more clarity on stipends paid out for summer work and other duties and further requested having those amounts listed as total compensation.

The NHS Audit was discussed. Mr. Golden requested more detail on instruction versus total expenses as well as what made up the \$1.8M in "other" non-instructional costs. Ms. Tuttle stated the \$1.8M was all employee benefits. Mrs. Allen had pulled statistics from the DOE website the had NHS at 63% of expenses going towards instruction, Rye and Hampton Falls at 70%.

Mrs. Schmitz joined the meeting at 8:06pm.

43 Mrs. Allen requested more detail on the Student Activities Fund since it was unclear where the
44 monies raised were spent, there is not line item detail. It was further noted that NHS is a rare
45 district that heavily subsidizes major field trips like NYC and DC yet still has parents fundraising
46 large amounts of money for these trips. Ms Tuttle stated she would have that detail.
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48 **Protocols for requesting budget information** The committee decided that the 12 month
49 rolling/3 year average spreadsheet should be a part of the NHS Budget Book, and the SAU
50 agreed. Discussion over procedure of studying NHS budget. It was decided that committee
51 was going to try to do a great deal of homework in order to hopefully discuss the NHS budget
52 by function instead of line item. The Chair was open to discussion by line item as needed.
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54 Budget books from NHS are due 11/5, questions to the Chair by the end of the week.
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56 **Nomination of Vice-Chair** Bob Hamilton was nominated by Mr. Golden, Mr. Garnett second.
57 Motion carried, 8-0.
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59 **Approve minutes from 9/17/14** Mr. Copp made a motion to approve as amended, Mr.
60 Garnett second, motion carried 7-0-1, Ms. Schmitz abstained.
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62 **New Business** Mr. Stanton discussed the unfunded liability for retirements for the town.
63 Discussion. Mr. Stanton noted that a plan will be forthcoming most likely through a warrant
64 article.
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66 **Adjourn** Mr. Garnett moved to adjourn, so moved at 8:37pm.
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70 Next meeting: 11/5/14 Town Year End Review and Default Calculation and
71 First Review of Proposed Budget
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73 Delivery of NHS Budget Books
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