Hooksett
Budget Committee

Public Hearing, January 9, 2020
2020-2021 Municipal and School Budgets

Agenda

Budget Committee Purpose
Budget Process
Municipal Budget
School Budget
Your Feedback and Questions Welcomed
Your Budget Committee

Jason Hyde, Chair
Wayne Goertel, Vice Chair
Chris Morneau, Secretary
Rep. Michael Yakubovich
Nathan Norton
Brian Soucy
Elliot Axelman
Germano Martins
Rob Duhame, Town Council
Adam Gianunzio, School Board
Michael Jache, Village Water

hookset.org/budget-committee

Purpose

Budget Committee mandated by NH state law (RSA 32)
“...to ensure the prudent allocation of the public funds”
Develops budgets in public meetings September through January
Fiscal year starting July 1, 2020
Review spending over the course of the year
Budget Process

1. Administrations prepare budget proposals
   ○ Based on past actual spending and anticipated needs
   ○ Contractual obligations
2. Governing bodies reviews and makes amendments
3. Budget Committee detailed review and amendments
   ○ Source materials vary greatly in quality and transparency
4. Public hearings
5. Deliberative Sessions (Municipal Feb. 1, School Feb. 7)
6. Election (March 10)

Budget Process (2)

1. Needs vs. Wants
2. Most bang for our taxpayer buck
3. Serving the whole town
   ○ Parents & kids
   ○ Retirees and families on fixed incomes
   ○ “It’s too expensive to live here”
   ○ Responding to economy, tracking with inflation
4. How much padding for unexpected?
   ○ Open positions, snowstorms, special ed placement
2020-2021 Budget Overview

1. Bottom Line Budgets
   - Municipal: $19.9 million operating ($19.8 default)
   - School: $34.3 million operating ($34.2 default)
   - Accounting Lines, details/justifications

2. Additional warrant articles
   - Mostly capital reserve accounts / education trust funds

3. Fund Balance (when budget exceeds actual spending)
   - Discretionary spending

Municipal Budget

Town population: 14,668 est (2018)
Several recent years “default budget”
Recent actuals were also lower due to open positions
Excellent transparency in materials and detailed presentations to the Town Council and Budget Committee
You can find them all at hooksett.org
Municipal Budget, Police Example

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>PD Full-Time Employees</td>
<td>2,615,695</td>
<td>2,480,435.05</td>
<td>2,679,475</td>
<td>2,700,000</td>
<td>2,700,000</td>
<td>2,650,000</td>
<td>2,650,000</td>
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<td>PD Part-Time Employees</td>
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<td>58,558.91</td>
<td>57,269</td>
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<td>88,545</td>
<td>82,096</td>
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<td>594,869</td>
<td>247,706.69</td>
<td>954,869</td>
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<td>582,955</td>
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<td>13,228</td>
<td>5,859.04</td>
<td>13,228</td>
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<td>PD Life &amp; Disability Ins</td>
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<td>31,440.15</td>
<td>36,404</td>
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<td>*PD FICA Taxes</td>
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<td>80,799.49</td>
<td>87,405</td>
<td>39,882.09</td>
<td>94,818</td>
<td>94,464</td>
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<td>*PD NH Retirement</td>
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<td>647,544.44</td>
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<td>692,206</td>
<td>687,100</td>
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<td>5,000</td>
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<td>*PD Uniforms</td>
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<td>40,999.69</td>
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<td>PD Training &amp; Dues</td>
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<td>39,764.56</td>
<td>41,719</td>
<td>24,601.31</td>
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<td>4,192.20</td>
<td>5,150</td>
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<td>4,606.40</td>
<td>12,000</td>
<td>544.25</td>
<td>5,213</td>
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<td>PD Communication Mainten</td>
<td>24,232</td>
<td>18,144.97</td>
<td>22,735</td>
<td>17,161.72</td>
<td>22,144</td>
<td>22,144</td>
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Municipal Budget, Police Detail Example

Training & Dues

This line covers expenses for travel for certain conferences such as the IACP and other specialized training, it also includes training and certifications for laser, firearms, defensive tactic instructors.

We have 4 members assigned to the Southern NH Special Operations unit. This is a specialized regional SWAT team. They respond to high risk situations that require specialized training and equipment.

Other trainings are related to supervisory skills, command level leadership, investigations, etc. We have begun hosting trainings at the safety center. We are allotted free slots, as long as we provide refreshments. This saves between $500 - $1,000 per spot and also saves on overtime for travel.

Lexis / Nexis Research is for the department prosecutor to search case law for NH and US Supreme Court.

We have 5 RAD instructors that host several classes per year. This is women's self defense class that we offer for free to the community. Raise in ammunition due NHPSTC requires "fragile" ammunition only.
Municipal Budget Warrant Articles

Budget Cmte Chair will review
They can be found at hooksett.org

School Budget

School population: 2,011 (Nov, 2019)
Several recent budgets above Budget Committee proposal
Limited access to materials for public and Budget Committee
Unable to perform the same detailed analysis we did last year
School Budget (2)

Positive changes:
- Default budget now included in original materials
- Teacher contract now included
- Accounting spreadsheets better organized
- SAU administration budget now included

School Budget (3)

Challenges:
- Public accounting details not made available to Budget Committee this year
- Excel version of spreadsheet not shared until December
- School Board was asked for assistance in helping Budget Committee obtain resources
  - No response from School Board
- Budget Committee members had to submit Right to Know requests for missing public materials - not yet received
School Budget Materials

Last year, Budget Cmte found comparable items online, but cheaper and with free shipping, so reduced this line by $978, from $3,478 to $2,500.
### School Budget Example, 2020-21

**Cawley Principal Services**

<table>
<thead>
<tr>
<th>Item</th>
<th>Adopted Budget 2019-20</th>
<th>Default Budget 2020-21</th>
<th>Requests 2020-21</th>
<th>Proposed Budget 2020-21</th>
<th>Notes</th>
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<td>RENTAL OF EQUIPMENT</td>
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<td>CONSTRUCTION SERVICES</td>
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<td>TELEPHONE</td>
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<td>POSTAGE</td>
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<td>PRINTING</td>
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<td>MILEAGE REIMBURSEMENT</td>
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<td>SUPPLIES</td>
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<td>PERIODICALS</td>
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<td>95.00</td>
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<td>NEW EQUIPMENT</td>
<td>3,477.73</td>
<td>0.00</td>
<td>1,088.38</td>
<td>1,088.38</td>
<td>10 4&quot; round tables/storage rack</td>
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<tr>
<td>REPLACEMENT EQUIPMENT</td>
<td>0.00</td>
<td>0.00</td>
<td>1,469.95</td>
<td>1,469.95</td>
<td>laminator</td>
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Cost savings were erased by deliberative session adjustment

### School Budget Budget v. Actual Trend

<table>
<thead>
<tr>
<th>What</th>
<th>2018 Materials</th>
<th>2019 Materials</th>
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<tr>
<td>16-17 Budget</td>
<td>$31,799,551</td>
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<td>16-17 Actuals</td>
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<td>Balance</td>
<td>$1,351,401</td>
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<td>17-18 Budget</td>
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<td>17-18 Actuals</td>
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<td>Balance</td>
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<td>18-19 Budget</td>
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<td>18-19 Actuals</td>
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<tr>
<td>Balance</td>
<td>$1,402,042</td>
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School Budget Warrant Articles

Budget Cmte Chair will review

Coming up Next

Water Districts’ Public Hearings, January 16
Municipal Deliberative Session, Saturday, February 1, 9:00a
School Deliberative Session, Friday, February 7, 7:00p
Deliberative Sessions are held at Cawley Middle School
Feedback

Your questions and comments are welcomed!

Thank You