

**Town of Tiverton
Budget Committee
Meeting
Tiverton Town Hall
Thursday, 05 February 2009
7:00 p.m.**

Chairman Jeff Caron called the meeting to order shortly after 7 p.m. Attending members were: Joe Bento, Alex Cote, Dan Rapoza, Sanford Mantell, Dave Perry, Jeff Caron, Rob Coulter, Cynthia Nebergall, Tom Parker, and Ray Joubert. Art Moeller was absent.

1. Approval of Minutes.

The minutes of the 22 January 2009 meeting were approved by unanimous consent.

2. Adoption of Policies.

Rob Coulter distributed copies of and reviewed proposed Budget Committee Policies (copy attached). Cynthia Nebergall moved that the proposed policies be adopted and Ray Joubert seconded that motion. After discussion, in which some members objected to the policies, the motion was withdrawn.

3. Discussion of taxation.

Jeff Caron distributed and reviewed the FY 10 Taxation Worksheet (copy attached). Town Administrator Jim Goncalo recommended that a line be included under the category "FY10 Estimated Revenue Reductions" for "uncollected property taxes" and Mr. Caron agreed to add that to the Worksheet.

4. Town Hall building and operations budget discussion.

Town Administrator Jim Goncalo reviewed the Town Hall building and operations proposed budget of \$40,725 (presented to the Budget Committee at the 22 January 2009 meeting). Jeff Caron requested that the Town Administrator submit to the Committee as soon as practicable a revised budget, reducing that amount by 15%, accompanied by a prioritized list of items comprising the 15% budget reduction. Mr. Goncalo agreed to do so.

5. Fire Department budget testimony and discussion.

Chief Lloyd reviewed the Fire Department budget presented to the Committee by Mr. Goncalo. The total requested Fire Department budget is \$2,615,884.31. After discussion, Jeff Caron requested that Chief Lloyd and Mr. Goncalo submit to the Committee at its 12 February meeting a revised Fire Department budget reducing the proposed budget of \$2,615,884.31 by 15%, accompanied by a prioritized list of items comprising the 15% budget reduction. Chief Lloyd and Mr. Goncalo agreed to do so.

6. School Department budget discussion.

Sanford Mantell distributed a summary of the proposed School Department budget (copy attached). Mr. Mantell briefly reviewed the summary showing that for the period FY07 through FY10 school enrollment will decrease by about 8.6% and school expenditures will increase by about 12%.

7. Scheduling.

Jeff Caron distributed a revised Committee Working Schedule (copy attached).

The meeting adjourned a little after 10p.m.

Respectfully submitted,
Cynthia Nebergall, Secretary

Tiverton Budget Committee

Policies

1. The Committee recognizes that it must function in an environment of incomplete information and therefore budgetary assumptions are necessary. Budgetary assumptions made by the Committee will be the most reasonably conservative assumptions supported by the information available at that time. If consensus cannot be reached on budgetary assumptions, the Committee shall define a range of reasonable assumptions.
2. The Committee will recognize, and reasonably estimate if necessary, all liabilities not presently due and owing. It is the goal of the Committee to recommend prudent funding of accounts to pay those liabilities as they become due. If necessary, the Committee will recommend a corrective action plan to fund those accounts over time.
3. It is the goal of the Committee to create a capital expenditure plan and to propose a budget in accord with that plan.
4. It is the intent of the Committee to maximize the opportunity for input from the public and other government officials and to maximize the transparency of the budget process.

Adopted [] 2009

*Jeff Caron
Budget Comm
05 Feb 09*

TIVERTON BUDGET COMMITTEE

FY10 Taxation Worksheet

WORKING COPY - Draft 2/5/09 - SUBJECT TO CHANGE

Proposed Expenditures

Source

School	\$ 26,176,374	SC Submission to BC
Town	\$ 17,219,652	TC Submission to BC
Total	\$ 43,396,026	

Anticipated Non Property Tax Revenue & Reimbursements

State and Federal Governments for school operations	\$ 5,108,170	FY09 Actual before supplemental budget
School Department misc revenues--- Fall River Tuitions	\$ 62,019	FY10 Estimate, 90% of FY09
School Department Housing Aid (Completed Projects)	\$ 735,061	FY10 Estimate, 30% of school bond cost
Interest on Taxes	\$ 185,000	FY09 Docket
Interest on Town Investments	\$ 165,000	FY09 Docket
Departmental fees, licenses, permits, miscellaneous	\$ 782,850	FY09 Docket
Probate and Municipal Court Revenues	\$ 80,000	FY09 Docket
Third Party Rescue Billings	\$ 300,000	FY09 Docket
Municipal Telephone Taxes(public svcs tax)	\$ 148,549	FY09 Docket
Town / Land Rentals	\$ 150,000	FY09 Docket
State Revenue Sharing	\$ 492,063	FY09 Docket
State Aid for Motor Vehicle Phase Out	\$ 1,400,000	FY10 Estimate, Tax Assessor, State # appx march 1
Meals & Beverage Taxes (reimbursed by State)	\$ 180,000	FY09 Docket
Bond Sewer Interceptor - Capitalized Interest	\$ 85,000	FY09 Docket

Anticipated Non RP&T Tax Revenue

Calpine - Tiverton Power Assoc. (Tax Stabilization Agreement)	\$ 690,864	FY10 Tax Assessor Calculation
Pro-Ration of Property Taxes	\$ 30,000	FY10 Tax Assessor
Pro-Ration of Property Taxes - Starwood	\$ 10,000	FY10 Tax Assessor
Prior Year(s) Property Taxes Collected	\$ -	Tax Collector
MV Tax	\$ 1,200,000	FY10 Estimate, Tax Assessor, State # appx march 1

FY10 Estimated Revenue Reductions

FY09 state aid reduction	\$ (704,279)	FY09 Governors Proposed Supplemental Budget
FY10 state aid reduction	\$ (704,279)	FY10: Assume same as FY09 reduction
FY10 uncollectables	\$ (15,000)	FY10: Verify with Tax Assessor/Collector
FY10 abatements	\$ (260,000)	FY10 Tax Assessor
Amount to bring General Fund to 3%	\$ (250,000)	Preliminary Estimate
Total	\$ 9,871,018	

FY10 (RP&T) Taxation Estimate

FY10 Tax Levy (RP&T) Estimate	\$ 33,525,008	Calculated
FY09 Tax Levy (RP&T)	\$ 29,938,958	Tax Levy Certification - 12/31/07

Data "1st pass" Verified

Tiverton School Dept
Expense Trend
Fiscal 2007-2010

Sandy Mantell
Budget Comm.
05 Feb 09

Acc #	Description	2006-07 Act	2007-08 Act	2008-09 bud	2009-10 req
Salaries & Wages					
111	Principals	\$452,213	\$452,214	\$475,095	\$484,597
112	Assistant Prin	\$162,416	\$168,502	\$177,028	\$180,569
113	Maint Director	\$46,132	\$140,716	\$144,792	\$148,218
114	Superintendent & Curr. Dir	\$203,141	\$206,618	\$214,614	\$216,447
115	School Cmte	\$6,100	\$6,199	\$6,200	\$6,200
121	Teachers-Classroom	\$9,378,741	\$9,182,680	\$9,954,712	\$9,973,674
124	Teachers-Substitutes	\$228,000	\$283,752	\$229,836	\$229,836
130	Professional-Other	\$13,682	\$10,702	\$27,500	\$32,000
131	Nurses	\$351,093	\$347,440	\$379,517	\$390,027
132	Librarian	\$187,993	\$185,853	\$204,320	\$184,977
134	Home Tutor	\$25,530	\$31,036	\$22,000	\$16,500
136	Guidance	\$485,580	\$496,474	\$573,697	\$662,885
138	Student Supervision	\$119,884	\$76,136	\$7,554	\$7,705
139	Bus. Mgr	\$87,328	\$0	\$0	\$0
142	Community Svc Coord.	\$34,781	\$35,483	\$37,279	\$38,500
143	School Career Coord.	\$22,881	\$7,087	\$0	\$0
150	Guidance-Clerical	\$91,590	\$98,881	\$101,606	\$104,163
151	Technology Tech.	\$69,408	\$82,141	\$84,430	\$87,119
152	Clerical	\$223,768	\$236,650	\$244,181	\$251,414
154	Superintendent's office	\$39,159	\$41,547	\$42,980	\$44,365
155	Substitute-Clerical	\$8,684	\$7,883	\$4,000	\$5,000
156	School Board Clerical	\$3,000	\$3,000	\$3,120	\$3,200
157	Clerical O.T.	\$2,755	\$4,456	\$5,000	\$5,000
158	Superintendent Off.-Clerical	\$141,480	\$148,346	\$152,201	\$156,020
160	Extra Curricular	\$103,476	\$106,223	\$170,331	\$172,186
172	Special Ed. Aides	\$346,140	\$465,235	\$335,073	\$399,152
173	Part-Time Aides	\$81,925	\$124,799	\$75,837	\$99,715
190	Custodial	\$452,523	\$500,500	\$536,074	\$570,324
191	Custodial O.T.	\$8,243	\$15,442	\$6,300	\$6,300
195	Custodial Subs	\$13,461	\$7,760	\$15,000	\$8,000
Total Salaries		\$13,391,107	\$13,473,755	\$14,230,277	\$14,484,093

Benefits					
201	Early Retirement	\$98,022	\$102,127	\$103,913	\$105,277
210	Survivors Benefits	\$19,250	\$18,245	\$17,952	\$19,000
220	Certified Retirement	\$1,301,783	1,445,992	\$1,803,740	\$1,726,491
221	Early Retire Incentive	\$57,470	\$1,930	\$20,000	\$20,000
230	Non Certified retirement		\$44,001	\$40,997	\$46,952
240	F.ICA	\$129,686	\$150,061	\$150,021	\$154,500
241	Medicare Tax	\$178,467	\$187,807	\$193,325	\$198,502
250	Blue Cross Health Ins	\$2,738,369	2,841,757	\$2,772,258	\$3,050,196
251	Delta Dental	\$247,512	\$258,204	\$248,370	\$253,077
280	Life Ins.	\$36,517	\$34,709	\$37,352	\$36,000
290	Workers Comp.	\$75,845	\$76,135	\$96,159	\$93,000
291	Unemployment Ins	\$16,886	\$19,536	\$29,480	\$30,000
Total Benefits		\$4,899,807	\$5,230,504	\$5,513,567	\$5,732,995

**Iverson School Dept
Expense Trend
Fiscal 2007-2010**

Acc # Description 2006-07 Act 2007-08 Act 2008-09 bud 2009-10 req

Purchased Services

307	Residency Office	\$0	\$125	\$3,000	\$2,500
308	Computerized P.R. svc	\$3,375	\$506	\$5,000	\$1,000
309	Student Testing	\$5,631	\$5,051	\$5,571	\$5,600
310	Prof. & Tech Svcs.	\$119,192	\$52,603	\$61,407	\$61,407
311	Physician Svc	\$3,937	\$2,000	\$4,000	\$4,000
312	Dental Svc	\$2,511	\$2,275	\$3,000	\$3,000
313	Legal Svcs.	\$49,226	\$99,358	\$80,000	\$80,000
314	Auditor	\$15,259	\$13,880	\$13,500	\$15,000
315	Consultants	\$2,650	\$2,700	\$5,000	\$5,000
316	Officials	\$21,341	\$17,867	\$17,867	\$17,867
318	Printing	\$0	\$0	\$1,000	\$1,000
319	AESOP	\$4,658	\$4,868	\$5,000	\$5,000
321	Electricity	\$204,297	219,440	\$334,425	\$375,104
323	Repairs & Maint.	\$14,207	\$14,277	\$16,845	\$16,845
325	Rentals	\$77,963	\$77,668	\$80,730	\$80,730
326	Water	\$17,973	\$20,542	\$20,829	\$20,829
327	Propane	\$14,790	\$14,565	\$15,225	\$17,500
331	Pupil Trans	\$928,240	\$931,957	\$947,298	\$978,084
332	Special Ed. Trans.	\$136,326	152,015	\$146,112	\$150,860
333	Personnel Trans.	\$12,496	\$10,455	\$13,075	\$13,075
339	Other Trans	\$0	\$141	\$0	
340	Postage	\$9,819	\$12,390	\$13,955	\$13,955
341	Telephone	\$29,658	\$33,385	\$34,167	\$35,192
350	Advertising	\$17,930	\$11,928	\$17,500	\$17,500
359	RINET Svc	\$29,895	\$29,510	\$30,376	\$30,376
371	ESL tuition	\$36,713	\$41,691	\$21,969	\$23,008
372	Special Ed. Tuition	\$1,128,235	1,403,522	\$994,500	\$1,500,015
373	Rogers H.S. tuition	\$208,406	171,048	\$186,834	\$211,333
377	Mock Trial Program	\$1,420	1,224	\$1,500	\$1,500
390	Grounds care	\$3,580	\$1,270	\$1,815	\$16,815
391	Sewage Plant Svc	\$27,132	12,641	\$15,000	\$15,000
392	Service to Bldgs	\$55,824	70,579	\$66,055	\$72,000
Total Purchased Services		\$3,182,684	\$3,431,481	\$3,162,555	\$3,791,095

Supplies & Materials

411	HeatingFuel	\$223,858	\$267,138	\$398,938	\$356,809
412	PupilSupplies	\$143,899	\$206,397	\$147,600	\$147,600
413	BuildingSupplies	\$27,393	\$31,789	\$28,187	\$31,500
414	GroundsSupplies	\$7,967	\$7,747	\$7,175	\$8,000
415	librarySupplies	\$1,262	\$3,617	\$4,400	\$4,400
416	OfficeSupplies	\$13,881	\$14,859	\$19,000	\$19,000
417	GuidanceOffice	\$3,177	4,312	\$4,494	\$4,494
418	NurseSupplies	\$3,492	\$4,298	\$4,988	\$4,988
421	Textbooks-Public	\$37,451	\$51,549	\$56,677	\$56,677
422	Textbooks-Non public	\$17,670	\$14,611	\$14,000	\$15,000
430	library books	\$7,123	\$12,221	\$12,507	\$12,507
440	Periodicals	\$2,406	\$2,408	\$2,827	\$2,827
460	Custodial supplies	\$23,816	\$22,680	\$23,300	\$23,300
463	Other custodial supplies	\$2,206	3,225	\$2,400	\$2,500
470	Maint. Tech. supplies	\$3,932	42	\$3,000	\$2,500
490	School board supplies	\$818	2,706	\$1,357	\$1,357
Total Materials & Supplies		\$520,351	\$649,599	\$730,850	\$693,459

**Liverton School Dept
Expense Trend
Fiscal 2007-2010**

Acc #	Description	2006-07 Act	2007-08 Act	2008-09 bud	2009-10 req
Equipment					
542	Classroom New Eq.	\$18,256	\$3,433	\$2,562	\$2,750
543	Superintendent Eq.	\$0	\$560	\$1,000	\$1,000
544	Other Eq.	\$12,258	\$12,258	\$12,258	\$12,258
Total Capital Outlay		\$30,514	\$16,251	\$15,820	\$16,008

Other Expense					
605	Maintenance Vehicle lease	\$6,394	\$6,281	\$6,281	\$6,281
610	Administration Software lease	\$26,226	\$0	\$10,000	\$0
640	Fees & Dues	\$14,228	\$17,397	\$19,775	\$19,775
650	Insurance & judgements	(\$2,457)	(\$804)	\$0	
651	Liability Ins	\$86,175	\$91,511	\$114,552	\$117,000
691	Special Ed. Assessment	\$1,058,332	\$931,016	\$1,175,556	\$1,157,597
692	EBEC Assessment	\$36,927	\$36,180	\$36,840	\$19,340
710	Carryforward	\$0	\$0	\$0	\$0
Total Other Expense		\$1,225,825	\$1,081,581	\$1,363,004	\$1,319,993

Stipends & Longevity					
902	Stipends	\$44,500	\$45,400	\$35,000	\$33,900
903	longevity	\$8,675	\$9,175	\$8,225	\$8,000
	Capital			\$96,830	\$96,830
Total Other Expense		\$53,175	\$54,575	\$140,055	\$138,730

TOTAL		\$23,303,463	\$23,937,746	\$25,156,128	\$26,176,373
Budget adj					(\$323,376)
Adj totals		\$23,303,463	\$23,937,746	\$25,156,128	\$25,852,997
%chg			2.7%	5.1%	2.8%
original budget		\$23,453,305	\$24,594,387		
tab 2 rev budget			\$24,545,812		
diff			\$48,575		
under budget		(\$149,842)	(\$656,641)		
cum budget diff(underspend)			(\$806,483)		
enrollment		2,068	2,009	1,930	1,890
ave / student		\$11,269	\$11,915	\$13,034	\$13,679

tot dist enrollment	2,073	2,031		
tot dist/pupil	\$12,401	\$12,930		
Total Dist exp	\$25,707,898	\$26,261,300		
In-dist	\$23,101,129	\$23,071,936		
In-dist-adj	\$22,282,091	\$22,329,041		

Tiverton Schools
enrollment trend

6.15.07 est

grade	2006-07 Act	2007-08 Act	2008-09 bud	2009-10 req	beyond
K	148	136	114	110	110
1	138	150	145	114	110
2	139	136	144	145	114
3	153	134	140	144	145
4	128	148	133	140	144
5	156	136	147	133	140
6	165	156	143	147	133
7	162	166	152	143	147
8	149	160	165	152	143
9	221	156	172	165	152
10	174	201	153	172	165
11	168	154	172	153	172
12	167	176	150	172	153
subt	2,068	2,009	1,930	1,890	1,828
home	9	7	7	7	
total	2,077	2,016	1,937	1,897	

Jeff Carr
Budget Comm
05 Feb 09

Budget Committee Working Schedule as of 2/5/09
Working Copy - Subject to Change - Not Official Notice

<u>Day</u>	<u>Date</u>	<u>Description</u>	<u>Site Visit</u>	<u>Meet</u>	<u>Deliberations</u>	<u>Notes</u>
Thursday	12/4/2008	Cancelled				
Thursday	12/11/2008	Mtg				
Thursday	1/8/2009	Joint Workshop				
Thursday	1/15/2009	Mtg				
Thursday	1/22/2009	Mtg	Town Hall			
Thursday	1/29/2009	Cancelled				
Saturday	1/31/2009	Site Visit	Fire			
Thursday	2/5/2009	Mtg		Fire	Town Hall	
Saturday	2/7/2009	Site Visit	Police			
Thursday	2/12/2009	Mtg		Police/School?	Fire	
Saturday	2/14/2009	Site Visit	Public Works			
Thursday	2/19/2009	Mtg		Public Works/School?	Police	
Saturday	2/21/2009	Site Visit	Library			
Thursday	2/26/2009	Mtg		Library	Public Works	
Saturday	2/28/2009	Site Visit	Senior Center			
Thursday	3/5/2009	Mtg		Senior Center	Library	
Saturday	3/7/2009	Site Visit	School?			
Thursday	3/12/2009	Mtg		School?	Senior Center	
Saturday	3/14/2009	Site Visit	School?			
Thursday	3/19/2009	Mtg			School?	
Saturday	3/21/2009	Site Visit	School?			
Thursday	3/26/2009	Mtg				
Thursday	4/2/2009	Mtg				
Thursday	4/9/2009	Mtg, Publish Docket				
Thursday	4/16/2009					
Thursday	4/23/2009	Public Hearing				between 4/19 - 4/28
Thursday	4/30/2009					
Thursday	5/7/2009					
Saturday	5/9/2009	FTM				Pending GA Adoption of charter changes
Occurred						
If Needed						
Site Visit						