



**TOWN OF GILMANTON  
BUDGET COMMITTEE**

PO Box 550, Gilmanton, NH 03237

Ph: (603) 267-6700

Fax: (603) 267-6701

Website: [www.gilmantonnh.org](http://www.gilmantonnh.org)

December 14, 2022

**MINUTES APPROVED**

**6:00 PM – Academy Building**

**6:00 PM - CALL TO ORDER by Vice Chairman Kirby**

**PLEDGE OF ALLEGIANCE**

**Committee Members Present:** Chairman Brian Forst, Vice Chairman Anne Kirby, Members Alec Bass, Joshua Mann, Ron Leclerc, Sawyer Lake Village District Rep. Rich Adams, School Board Rep. Michelle Heyman, and Selectmen's Rep. Vinnie Baiocchetti (arrived 7:00 pm). Absent was Member Grace Sisti.

**Members of the School Board Present:** Vice Chairman Jonathan Stearns, Members Kelsey St. James, and Member Bianca Weber.

**Members of the School Administration Present:** School Superintendent Bruce Beasley, Business Administrator Sandie MacDonald, Director of Student Services Nancy Fournier, and Principal Julie Couch.

**Public Present:** None

**Gilmanton School District**

Chairman Forst clarified that the board is looking for \$12,798,195 this year. School Board Rep. Heyman corrected stating it is the other line before the capital reserves of \$12,763,326.

**Regular Education**

Board is recommending \$6,541,001.

This budget reflects current teacher contracts with only track changes as they are in the middle of their collective bargaining agreement negotiations and that will be in a separate warrant article. Any step increases will also be in that warrant article and the new contract will have the steps within it. The negotiated contract will be for the 2023-2024 budget as this year is the last year for current contract.

The regular education line will have the offset for the Title I teacher's salary which is funded at 60% of the Title I grant. Mentor advisors have been removed from the budget as it is not a contractual item and will be absorbed by the current administration. Vice Chairman Kirby asked for clarification on, "absorbed by the current administration". School Board Rep. Heyman stated currently they don't have a lot of new teachers at the school so there hasn't been a need for the mentor program. If there is a new teacher next year, the administrators will serve as their mentor.

The sick day buyback is a contractual obligation paid at the substitute teacher rate for any teacher who has accrued more than 90 days of sick leave. Regular education paraeducators are paid according to the new support staff scale that was approved last year. One regular ed para educator has been moved from the budget to the special education cost center as appropriate. There are two part-time tutors who are budgeted to work 6.5 hours per day, 4 days per week. Previously these tutors were included in the contracted services line. The summer school line has been reduced by the two tutors who were moved to the appropriate tutor salary line. The school has been able to cover the summer school costs with REAP funds over the last three years. REAP funds have not yet been announced or awarded so the school is budgeting the cost as a regular line item. If REAP funds are received then this regular budget line item will not be expended. The piano accompanist has been moved to the co-curricular line as it was felt it was a better fit for that rather than in regular education. The Instrument and repair line has been moved to the band and chorus budget line. The photocopier line has

increased due to the new contractual obligation. In April, the school replaced the copiers and entered into a new five-year contract with Xerox.

In November 2023 the district received the cost per high school student tuition from Gilford. The rate has been calculated at \$21,273.63 with a projection of 189 students but the board reduced the number of students to 187. This tuition does not include anything from their collective bargaining agreement as Gilford just settled but have not provided any figures yet.

Line 75 new equipment regular ed carpets replace those that are worn, was asked why is it under regular ed and not operation plant.

- Action Item: Move line 75 New Equipment-Regular Ed, Carpets-replace those that are worn to Operation Plant.

In the new Gilford Contract, there will not be a rental fee because the bond has aged out. The fee ranged from \$500-600 per student. In Gilford's budget their increases represented mostly electricity, utility charges, and salary increases.

With a loss of the \$600 per student on the rental and the population has changed to 40% of the population so there is an increase as the budget is spread out per student.

There was discussion regarding the contract with Gilford and how many years are left. The new contract starts for the next school year, so there are 12 more years. It was voted on in March to be effective for the next school year. Gilford interprets the contract going into effect as starting March 15 so verification will be needed.

- Action Item: Business Administrator MacDonald will verify when the contract with Gilford School District goes into effect.

There is another at the table where Gilmanton's representation will be reflective based on our population. We have a minimum of two votes which can increase but we will never have majority.

The elementary school currently has 368 students which is up from 365 students in October but less than the 400 students in years past.

#### **Special Education**

Board is recommending \$753,021.

This budget represents an increase in one para for a new student. Three of the para's are funded through the IDEA grant and the offset is shown on page 2. Contracted Services includes New England Center for Children/Behavior Specialist and include physical therapy and services of a physician to sign-off on Medicaid forms. Elementary level students have moved to the high school level so you will see a shift in some lines. There are additional students receiving 1:1 support from Easter Seals and additional high school students receiving support through 1:1 paraeducators. The extended school year has been reduced based on previous school year caseload and cost factors. The district anticipates 4 new preschool students based on the referrals we have had. Evaluation materials and testing materials have moved from classroom supplies to appropriate cost center lines. The remaining budgeted amount now covers classroom materials and supplies only. Special Education Aides salary increased \$17,680.73 which was taken from the salary adjustment line from last year's budget. You will see throughout the budget, which is standard to what has been done in the past. You will see the lines lowered from last year's budget as they have been reclassified from the salary adjustment account.

There was a discussion regarding the Aides and the increase.

#### **Co-Curricular**

Board is recommending \$74,460.

This budget includes the stipends per the Collective Bargaining Agreement. There was an increase for the Naturalist in the classroom and that is based on an increase in fees from Prescott Farms. Project Adventure/Hidden Valley reduced on actual invoice amounts and are still going through with that program. Artist

in Residence has not been implemented in recent years. The Art teacher feels she can work the art program without that and the Art Club does provide the extra enrichment for the students. Tournament Dues have been reduced based and are based on actual invoiced fees. Our students will still participate in these but the school has not received an invoice in years from the Suncook Valley League.

#### **Attendance**

Board is recommending \$1.

#### **Guidance**

Board is recommending for \$144,929.

This budget includes increases for professional staff presentations and mandatory suicide prevention training. The DARE T-shirts have a decrease as only the 5<sup>th</sup> graders will get the shirts next year. This year there was an increase because the 6<sup>th</sup> graders who were 5<sup>th</sup> graders last year and didn't get them due to COVID so they received them this year. The 504 supplies have been reduced based on actual expenditures. The police presence at the dances will no longer happen so there will be a decrease in that line.

#### **Health**

Board is recommending for \$53,710.

This budget has a reduction of the Nursing Assistant as there was a reduction in students with health conditions so operating with one fulltime nurse is appropriate at this time. Health Class supplies have been removed as the Nurse is no longer teaching health classes. There are still health classes being taught on standard health items through guidance. The nurses' salary has increased by \$1,398.00 from the Salary Adjustment line from last year.

#### **Psychological**

Board is recommending \$60,310.

The increase for the consulting services is a 3% budget increase based on NH recommendations. The reduction in evaluation supplies of \$500 is for testing supplies.

There was discussion regarding Guidance doing the health classes and not the nurse.

#### **Speech**

Board is recommending \$41,113.

Last year the school covered \$10K of the Speech Therapist's salary and this year we are able to cover \$20K through the IDEA grant. The supply line has increased to \$1K from \$500 last year for testing supplies and these are mandatory testing supplies. This salary line was one that was in the Salary Adjustment line last year so they did the reclass this year.

Discussion was held about the IDEA grant and who funds it.

#### **Occupational and Physical Therapy**

Board is recommending \$110,676.

The salary increases are coming out of the Salary Adjustment line from last year so you will see the reclass from the voted number adjusted. The supplies testing materials increased by \$500 from other cost centers.

#### **Instructional Development**

Board is recommending for \$53,750.

Summer stipends are budgeted per the Collective Bargaining Agreement. In school year 2024 teachers will be invited to participate in the development of the Professional Development Master Plan and Evaluation Tool and this line will fund the stipends for such work that falls outside the contract.

#### **Library**

Board is recommending \$76,919.

This budget had a few reductions with books and library supplies and that is based on what the needs have been.

127 **Technology**

128 Board is recommending \$183,385.

129 The internet access TDS fiber and LAN is based on a new 3-year agreement so that has increased. The consulting  
130 services has increased due to a rise in labor costs. Offsite backup storage decreased due to the accounting server  
131 to the Cloud. Replacement equipment is budgeted at \$5,200 to replace the core switch at \$1K and six teacher  
132 laptops at \$700 each. The Admin. budget recommendations for this line was higher but the board has decided to  
133 start a new expendable trust which is already seeded with the left-over asbestos money and was worked out to  
134 be the number of Chromebooks that the technology coordinator was asking for. You will see that later in the  
135 warrants. The thought process was we need to buy so many Chromebooks to have on hand so this would help  
136 buy them on demand rather than buying them and having them sit on the shelf aging out.

137 Vice Chairman Kirby asked about the different tech programs. School Board Rep. Heyman stated we do.  
138 Principal Couch met with the tech people and did an audit. The school is also required to report out an inventory  
139 of the programs they are using due to HB1612. A few years ago, all the programs were moved into this part of  
140 the budget. There was a question about Frontline My Learning Plan and that is to move their absences and  
141 professional development online to try to get rid of the paper.

142 **School Board**

143 Board is recommending \$59,402.

144 The increase on the Board Salary is for a stipend of \$500 for two School Board Policy Committee Representatives.  
145 These two individuals spend a lot of time going through all the policies. There is an increase in Annual Audit. In  
146 2023-2024 Actuarial Support is a requirement every two years.

147 **Superintendent**

148 Board is recommending \$159,101.

149 This budget has a proration of the utility bills and it is up 77%. The Administrative Assistant FY24 salary  
150 increased 3% based on the voter approved pay scale. FY23 salary increase of \$1,428 for the Administrative  
151 Assistant and the increase of \$2,595 for the Superintendent was taken from the Salary Adjustment line. The  
152 Superintendent works 3 days a week. There was discussion regarding the Superintendent Salary and days in  
153 the office since he is retiring.

154 **Student Support Services**

155 Board is recommending \$138,958.

156 The Administrative Assistant FY24 salary increased 3% based on the voter approved pay scale. FY23 salary  
157 increase of \$2,088 for the Administrative Assistant and the increase of \$2,503 for the Coordinator Student  
158 Services was taken from the Salary Adjustment line.

159 **Principal**

160 Board is recommending \$287,547.

161 The Administrative Assistant FY24 salaries increased 3% based on the voter approved pay scale. FY23 salary  
162 increase of \$7,809.12 for the Administrative Assistants and the increase of \$2,106 and \$2,947 for the Assistant  
163 Principal and Principal was taken from the Salary Adjustment line. Contracted Services is budgeted at \$3,500.

164 **Fiscal**

165 Board is recommending \$184,341.

166 An Increase in Professional Development to support full-time fiscal employees in line with administrative staff  
167 in the District. A decrease in ProFund Hosting as the database has been moved to the Cloud. An Increase in  
168 travel line to support full-time fiscal employees in line with administrative staff in the District. An Increase in  
169 Professional Development to cover NHSAA, NHASBO, and AASA for fiscal staff. Property and Liability has been  
170 appropriately moved from Operation of Plant to Fiscal budget for FY23 of \$19,145. FY23 salary increase of  
171 \$8,922 for the Fiscal Agent and Business Administrator was taken from the Salary Adjustment line.

When the Business Administrator left the hiring didn't yield anyone qualified. The Board decreased the hours of the Fiscal Agent and gave those hours to the Business Administrator. There was discussion regarding this change and how the Business Administrator is paid more than the Principal.

#### **Operation of Plant**

Board is recommending \$594,205.

Travel expenses have increased due to fuel prices. The Generator Load Test has been removed as it is next due for testing in FY26. Property Insurance has been moved and maintenance supplies have been increased according to the average rise in prices. Materials for repairs to buildings, paint, electrical & plumbing supplies, and filters for HVAC have increased according to the average rise in prices. Electricity increased 77% and propane increased 6.75% based on the current and predicted rates. Oil increased to continue with the Town's forecast of \$4.00 per gallon. New classroom furniture is budgeted to replace the furniture in one classroom. The Alarm system and Installation will cost \$12K. A swing gate for the entrance to the back field is budgeted at \$5K. Property and Liability have been moved to Operation of Plant. FY23 Custodian Wages, for the hourly employees, has an increase of \$11,901 and was taken from the Scale Adjustment line. FY23 Custodian Salary, for the Facility Manager, has an increase of \$1,886 and was taken from the Scale Adjustment line.

- Action Item: Property Insurance information on the proposed budget documents has a error, needs to be fixed.

There was discussion about the electricity increase and the locked price for oil.

The cost for an alarm system was talked about as the school doesn't currently have one, they only have cameras.

There was discussion about the new classroom furniture for one classroom. They are doing one classroom a year to replace what is needed.

#### **Transportation**

Board is recommending \$597,209.

Previously the elementary and high school special education transportation was grouped together under 2710-5510-28-0000 which is an elementary line. Special education transportation for the high school is now separated as is required. The special education elementary line included preschool, in-district special education transportation and transportation for special education OOD students. The transportation basic contract is budgeted for 6 buses at \$373.28 per bus per day. The special education transportation is budgeted for one bus at \$452.41 per day. This will be allocated to elementary and/or high school depending on ridership. Transportation is being provided for out of district placed students. Extracurricular activity and field trip transportation has increased from \$2.90 to \$3.00 per mile.

#### **Support Services - Benefits**

Board is recommending \$2,004,043.

The salary adjustment of 3% did not cover a small group of people (Nurse, OT, COTA, Speech Therapist, Tech. Coordinator, Fiscal Agent, Food Service Director, Facility Manager, and 4 Administrators) either by the collective bargaining agreement or the salary scale on the hourly employees. The salary adjustment line includes the 3% increase along with FICA, Retirement and WC. Current retiree health insurance has an increase of 8.5% and in FY23 this line was underbudgeted by \$5,730. The health insurance guaranteed maximum rate increase for Health Trust is 17.9%. The locked in rate increase for School Care for FY24 is 8.5%. Previously the holding account for all insurance and buyout was grouped together. This was underbudgeted by \$33,029.73 in FY23. The Insurance holding lines have been separated by insurance companies and buyout plans. The FY24 buyout for the teacher plan, Cigna, is \$4,689.72 which is 42% of the cost of a single plan. The FY24 buyout for the support staff plan, Health Trust, is a flat rate of \$2,619. Other benefits include cell phone reimbursement for administrators, technology, and facilities at a flat rate of \$500. This is part of the administrator contract. In FY23, \$34,101 was budgeted to provide a 3% increase in year-round professional

218 staff positions, and 10-month staff including, Food Service Director, Nurse, Speech, OT, and COTA. This  
 219 amount included associated fixed costs.

220 Vice Chairman Kirby asked how many teachers and staff are on Health Trust and School Care. There are 24 10-  
 221 month employees, 10 12-month employees and 4 administrators on Health Trust. There are 37 teachers on  
 222 School Care. They are working on looking at other insurance companies to change from Health Trust.

223 ➤ Action Item: Business Administrator to provide number of current retirees getting health insurance.

224 Member Mann asked what the employee share is. The 10-month & 12-month employees pay a flat fee \$7,190  
 225 for a single plan (that the District pays), \$9,190 for two person plan and \$10,190 for family plan. For the  
 226 teachers the District pays 91% for each of them. For year-round employees and administrators for a single  
 227 plan the District pays 100%, two person plan the District pays 85% and for a Family Plan the District pays 80%.

228 **New Positions/Initiatives**  
 229 Board is recommending \$0.

230 In FY23, \$90,717 was budgeted to adjust support staff compensation and implement a scale. \$81,250 was  
 231 expended, \$9,467 was returned to the operating budget.

232 **Food Service**  
 233 Board is recommending \$45,000.

234 The Federal program has stopped as during COVID there was free breakfast and lunch.

235 **Debt Service**  
 236 Board is recommending \$117,770.

237 The decrease is due to the payment schedule of principal and interest as it is nearing the end.

238 **Special Revenue - Grants**  
 239 Board is recommending \$250,000.

240 Federal grants is the amount budgeted for grants. Any amounts spent are completely offset by Revenues. This  
 241 portion of the budget does not affect the tax rate. The proposed number has increased due to an increase in  
 242 the IDEA grant funds distributed to the District.

243 **Food Service Fund**  
 244 Board is recommending \$232,475.

245 The commodity increases are as follows: Foods and Goods – 16.3%, Fresh Fruits – 17.3%, Fresh and Dry  
 246 Vegetables – 45.7%, Meats – 5.1%, Dairy – 20.4% and Poultry – 24.1%. Reimbursable food and AlaCarte milk  
 247 have been adjusted to move items into accounts that reconcile with the Department of Education. All  
 248 increases are based on information obtained from the US Bureau of Labor Statistics. FY23 salary increase of  
 249 \$3,868 for the Kitchen Support was taken from the Salary Adjustment line.

250 **Warrant Articles**  
 251 Gilman School Leach Field Pump Station - \$7,500  
 252 Fuel Storage Tank - \$2,000  
 253 Water Storage Tanks - \$1,331  
 254 Tractor Replacement - \$1,538  
 255 Roof Replacement - \$12,500  
 256 Paving - \$10,000

257 Paving was not on the ballot last year but due to the increase in prices. The \$148,224 that the school currently  
 258 has will mostly likely not be enough.

259 School Board Rep. Heyman stated the residual amount from the asbestos line we are asking the taxpayers to  
 260 change the purpose of that line to the Technology Hardware Replacement Equipment line. Chairman Forst asked

261 if they have reviewed this with DRA. School Board Rep. Heyman stated they have and they have reviewed it with  
262 their attorneys as well. There was more discussion about this being allowed.

263 There will be a warrant article when the Collective Bargaining Agreement is finalized.

264 ➤ Action Item: School Board Rep. Heyman stated she can email the warrant articles since they were not  
265 included in the packet.

266 Clarification was given regarding the Fund Balance sheet.

267 The meeting next week is to clean up a few things and see the Town's warrant articles.

268 ➤ Action Item: Final Collective Bargaining Agreement number, when finalized, will be sent.

269 The Public Hearing is on January 4<sup>th</sup> (with a snow date for January 5<sup>th</sup>), Super Saturday for the Town is on January  
270 7<sup>th</sup>, Super Saturday for the school is on January 14<sup>th</sup>, and Deliberative Session on February 4 for the Town and  
271 School.

272 Member Bass asked where the math and reading specialist are in the budget. They are located under Regular  
273 Education.

274 Member Leclerc asked if the tuition to Gilford will be adjusted at some point. It will be when the numbers come  
275 in from them sometime next week.

276 **MOTION:** On a motion by Member Mann and seconded by Sawyer Lake Village District Rep. Adams it was voted  
277 to adjourn. (8-0)

278 **ADJOURNMENT:** Time approximately 8:00 p.m.