

TOWN OF EPSOM
BUDGET COMMITTEE
DECEMBER 14, 2023

Attendees: Marylou Keane, Chairman; Joni Kitson, Vice Chairman; Gary Kitson, Water District Representative; Meadow Wysocki, Selectmen's Representative; Joyce Heck; Floyd Graham; Len Gilman; Linda Hodgdon; Penny Graham; Michael Muise, School Board Representative; Mary Frambach; Nancy Wheeler

Not in Attendance:

Other Attendees: Patrick Connors; Amber Wheeler; Virginia Drew; Jess Bickford; Jack Finley

Marylou opened the meeting at 7:00 PM.

Minutes

The minutes of November 30 and December 7, 2023 will be reviewed next meeting.

SCHOOL BUDGET

Ms. Wheeler noted the budget is presented in a different format this year. She explained the differences. Ms. Wheeler noted the Special Ed Increases for FY2425 is \$698,466.00. She noted the entire budget has increased by 1.2 million dollars.

The Teacher Salaries Line (Line 001.1100.111.103.000) has increased. There is an additional position being paid out of this line that previously was paid via grants.

The Reading Specialist, Math Specialist and Reading Tutor positions are paid by grants that will expire in 2024. Gary asked the amount of the grants. It is a large amount and with so many numbers being discussed they wanted to be sure to get the exact number and would send it forth to the Committee so they had an accurate number. The numbers were sent as follows:

The ESSER III Grant has a total allocation of \$386,496.25.

Reading Tutor – 23/24 - \$24,959.74

Math Tutor – 22/23 - \$20,012.17

Math Tutor (3 Tutors) – 23/24 - \$76,032.58

Reading/Writing Specialist – 22/23 and 23/24 - \$114,175.38

Total allocated towards Title Tutors/Reading Specialist from ESSER III - \$235,179.87

ESSER II – Total Allocation - \$171,912.59
Total Spent - \$171,663.70
Math Tutor I – 21/22 and 22/23 - \$48,216.29
Math Tutor 2 – 22/23 - \$14,748.48
Reading Tutor – 21/22 and 22/23 - \$37,461.07

Total allocated towards Title Tutors - \$100,425.84

Gary asked if the positions will go away at end of grant. Mr. Connors noted we are required to have the services of a Reading and Writing Specialist. Linda asked if there are other positions that will go away if there is no grant; Mr. Connors noted they would. This would include the math tutors in addition to the Reading/Writing Specialist. We will need to determine the priority if we keep the other positions from a separate grant and have two positions in reading or one in reading and one in math.

Linda asked about the 5 extra days being budgeted for; Ms. Wheeler noted they were for teaching assistants. In the past the extra days were covered by the surplus, but have been put in budget this year.

The ESOL lines are for regular students. Mr. Connors noted the position is shared with other districts and is for students who do not have English as their first language.

Joni asked how long students remain in the program. It depends upon their needs. The students are assessed twice a year to determine the assistance required.

High School Tuition is estimated on 174 students attending Pembroke Academy. Joni asked about paying for 3 students that are not attending Pembroke Academy, but Prospect Mountain. Mike explained they presented a hardship situation. The Epsom taxpayers are paying the tuition at Prospect Mountain at a cost of \$23,814; the Pembroke Academy tuition of \$15,327. Meadow noted in the past if students went to Coe Brown the district paid only the Pembroke Academy tuition. Mr. Finley noted the district is required to pay the full tuition amount.

There were concerns that were discussed. – Linda asked why on page 52 they used the Pembroke Academy tuition rate. Ms. Wheeler noted at the time the budget was prepared they did not have the Prospect Mountain tuition. Ms. Wheeler noted there are two tuition sheets in the binder. One was the first round when the Prospect Mountain tuition was unknown so the Pembroke Academy tuition was used as an estimate. The second high school tuition sheet represents the updated tuition amount with the Prospect Mountain tuition rate.

Gary asked who chose the high school the students went to; it is the recommendation of the parents. Gary asked if the district had a say over the choice of schools. Mike

indicated school board approved the students attending a new school. Len asked what is a hardship. Mike noted there have to be specific hardships. Mr. Connors noted he was not involved in the meetings.

Joni asked what is to say they can't go back to Pembroke Academy at the end of the year. Floyd discussed if the hardship has gone away is there a decision to return the student to Pembroke Academy. It was noted that once a student was established at a school it could be difficult for them to change schools.

Penny asked if it was a state or federal law the district has to pay the tuition. Mr. Finley noted is a State Law (RSA 193:3).

Gary discussed the COLA and other increases tax payers are having to pay. Gary asked what should be told to the elderly who cannot afford to pay their taxes. Ms. Bickford indicated that she attends many meetings in Concord regarding mandates and other regulations.

Gary stated we should tell the state that we are not going to pay for mandates and let them sue us. Gary noted we have to look out for the residents of the town. Len noted it is mandates and there is not anything we can do about it.

Len noted that education is important. Gary noted years ago there were 30 to 40 children in a classroom. Mr. Connors noted in the past children did not have some of the situations children have today. He discussed there is approximately one child in every classroom who needs more social/emotional support. Gary asked if the student would be removed from the classroom if they create issues. Mr. Connors discussed the programs that are used to assist students, such as the on-site Bridge program

Mr. Connors noted that each day they have up to 7 staff members out for situations from illness, bereavement, professional development, etc.

Mike noted that they have to look at the family and social issues today. What the situation is today. Mike noted that the parents feel it is the teachers to discipline the students.

Marylou asked if the school board could look at the Area agreement regarding the issues.

Discussion ensued as to the process of determining if a student should be sent to another district. Parent come to the SAU and say they want the child to be reassigned for a hardship situation. Mr. Finley noted that if the parent has a concern, then he researches to determine if there is a hardship for a reassignment. Floyd verified that Mr. Finley made the decision to send the child to another school.

Mike noted that Prospect Mountain has become an open enrollment high school as their enrollment is down. They are doing a marketing campaign to entice students to attend their school. Floyd asked if the enrollment is down if the students are attending other

schools. It was discussed that we should have the ability to negotiate the tuition.

Linda asked if the School Board should reassess the hardship at the end of each year. Mike noted it could be a potential hardship to send the student to Pembroke Academy from the other school.

Ms. Wheeler noted there would be an increase in Math supplies as they have a new Math program.

A new server needs to be purchased next year with several new computers in the rotation.

Special Education

An additional aide is being required and added to the budget.

Additional Contracted Services (Line 001.1200.323.103.000) will be needed with a cost increase.

The Diagnostic Line was zeroed out with the funds being split into multiple areas of the budget. The amount being split is 318,000. Contracted services increased by \$500,000. Special Education overall is increasing by \$698,466.

Ms. Wheeler noted the sheet that broke down the Special Education services.

Ms. Bickford mentioned that they hired a nurse to care for students who need one-to-one care. Floyd asked if a para who is a LNA could work with the student. Ms. Bickford discussed they have done this. Floyd noted that they had a person at one time who was a LNA and they did not use the LNA side, but used only as a para. It was discussed they may not have been able to use the person as an LNA.

Mary verified if a student has to require a nurse the school has to pay for. She asked if Medicaid would pay for the nurse. It was noted only if the child was on Medicaid. Floyd verified the student needed or had round the clock nurse; they do.

Co-curricular salaries are status quo. If the change it would be part of the teacher salary contract.

There was a reduction in library services.

The Auditing Line (Line 001.2317.300.103.000) was increased as the district is required to have actuarial services due to size of the district.

The Attorney Line (Line 001.2316,300.00) was increased as the costs were significantly higher.

The SAU Line (001.2321.312.103.00) has Epsom's valuation increased by \$49,000.

Linda noted the SAU budget increased by 11.76%. Ms. Wheeler noted a consultant looked at staffing, etc. and recommended they add an accounting position. The Executive Board passed having the new position. Mike noted the School Boards voted to add the accountant.

Floyd noted the auditing had been behind. Ms. Wheeler noted they are now working on the 2020-2021 year with other years that were behind complete.

Ms. Wheeler believes the audits should be complete by spring. Gary questioned funds in past years budget; Ms. Wheeler noted they encumbered funds for the audits. Ms. Wheeler stated she is currently working on 2020-2021 and will be working on 2021-2022 the week of December 18th and then will be back in January to work on 2022-2023 wrapping up all audits in the Spring.

Linda noted the increase in the SAU salaries. Ms. Wheeler noted the health insurance increased to \$303,000 with a \$64,000 increase. The increase was due to changes in personnel and life style changes. Ms. Wheeler noted other vendors could not match the current costs.

Gary asked if the SAU gave raises this year, Ms. Wheeler said yes. Joni noted they need to look at the raises and increases in health insurance.

Meadow noted the salary increases. Ms. Wheeler noted administrators have multiyear contracts. Penny asked the amount of the increases; it varies with the position.

Ms. Wheeler discussed the market adjustments. They look at similar positions in the area and if the salary is low then they bring it up to standard. It is then taken to the Executive Board and if approved then they go to the full School Boards. Gary felt the district was being held hostage. Mike noted that happens all the time in corporate world.

Marylou thought they should have had a review. She asked how the School Board felt about the increases. Mike noted one disagreed with them, but others voted for them.

The Committee did not feel the budget would pass. Floyd noted the SAU takes their share and the school loses. The voters want the ability to vote the SAU budget separately.

Gary asked if the Executive Board considered having employees pay a larger portion of their insurance. It was discussed.

Floyd noted when teachers negotiate a contract everything is reviewed. He noted the Executive Board should look at everything also.

Gary noted the SAU is not part of the default budget and they get their full proposed budgeted amount. Gary asked if the SAU is going to other towns asking them to vote to

separate the SAU budget. Ms. Wheeler did not believe they were.

The school administrators' salaries were noted. The principal is in year 3 of a 5-year contract. The Assistant Principal's contract is up for renewal this year.

Ms. Wheeler noted the secretaries have been working extra days so they were added salary to cover those days (19 days for one and 12 days for the other). They are only used if needed.

The Maintenance Contract was noted. The SAU solicited vendors to use district wide.

Building Operations

The Custodians had changes so there are increases in their lines.

A utility increase was budgeted for. Ms. Wheeler reviewed the bills and budgeted appropriately,

Property Liability Insurance is increasing. It was asked who they use, it is Primex.

Transportation costs are increasing. By law students who are part of the McKinney Veto "homeless" whether they are special education or regular education students and are required to receive transportation services. Linda asked the number of students considered homeless. Ms. Wheeler stated that she could not say due to the low population that could cause the students to be easily identifiable. Mr. Connors noted Epsom shares the costs with other districts; it is a federal law.

Special Education Transportation includes both the summer and regular transportation.

The Dental Insurance is increasing by 4.7%.

Food Service has an increase. The higher costs are due to not enough revenue to cover the costs. Mr. Connors noted they are limited on what they can sell for extra snacks with the State and Federal governments giving some funds. The cost of the food service program is \$282,000.

Marylou noted the Warrant Articles would be reviewed on January 4. The meeting will be at the Library.

The Public Hearing will be January 11 at the Fire Station.

Linda noted the filing period for town positions is January 24 to February 2. Joyce, Penny and Mary up for reelection; Penny is not rerunning.

The December 21 meeting will be at the library; Marylou noted items to discuss.

Floyd motioned to adjourn; Gary seconded the motion. The motion passed.

Marylou adjourned the meeting at 9:20 P.M.

Respectfully,

Betsy Bosiak
Recording Secretary