

WINDSOR SCHOOL DISTRICT

WINDSOR SCHOOL BOARD PUBLIC BUDGET HEARING

The purpose is to receive public input on Windsor School District's 2024-2025 proposed operating budget and warrant articles.

MINUTES

Present:

Jennifer Crawford, Superintendent

Cindy Stosse Chair

Karen Turbyne Board Member

Susan Robbins Board Member

A. Call Meeting to Order – Stosse opens the meeting at 6:00 PM

Announcement by the chair as to the presence of a quorum, that the meeting has been duly called, and the notice of the meeting having been posted for time and in the manner required by law.

B. Pledge of Allegiance and Moment of Silence

C. Recess Meeting to Public Hearing - Turbyne moves to start public hearing, seconded by Robbins; motion passed 3-0-0

D. Windsor Budget Public Hearing

1. Call Public Budget Hearing to Order 6:01

2. Windsor FY 2024-2025 Proposed Budget and Warrant Presentation

- a. Handouts were made available; Jennifer presented
 - i. Article 1 election of officers; 1 member for a 3-year term is up; clerk moderator, treasurer, and auditor
 - ii. Article 2 set salaries
 - iii. Article 3 accept annual reports
 - iv. Article 4 operating budget for school 420,764
 - 1. Revenues increased \$37,000; SWEPT decreased; adequacy aid increased; appropriations increased
 - 2. Expenditures - tuition increased 16 students currently; 17 next year
 - 3. SAU apportionment decreased
 - 4. Explanation of adequacy aid, education, and tuition rates and how they're calculated.

- a. Ken Matthews: Ques. \$420,764 is on article 4, but proposed budget says \$433,366; Jennifer explained the revenues and the adequacy grant. Asked why we can't add the extra money in now, but we can't because of the way the warrants read. Jennifer explained budgeting for ghost students to build up that trust. There is enough right now for 2 regular ed students, but not enough in the event there is an identified student with a special placement. The trust is to cover unanticipated costs. The trust is like a savings account for tuition. Cindy explained why we can't just put it in the trust; it's the warrant article. Ken would like a line in the budget that will automatically add to the tuition trust. He can add into the operating budget a line that funds the trust fund through taxation, but it's not the recommendation because the town wanted to only budget for the students they actually had. It would have to be part of the school district operating budget. Jennifer said this year, they should use the trust fund warrant article, but if the community wants to look at adding a line item in the operating budget for FY 26, there isn't anything prohibiting them from doing that, but it will impact the taxes. Ken asked how does he pay the tuition if there isn't any money? Jennifer said they'd have to take some out of the trust fund. What if the funds are in a CD, and the money isn't available yet? Jennifer said it's not anyone's desire to cause a hardship; they have a window with the CD that occurs before the end of the fiscal year. There would have to be a town meeting and a vote. Cindy asked about the warrant article to put into the trust, it only said tuition but not special ed tuition. Cindy agrees with Ken's concern about having it put into the actual operating budget. Ken asked what would happen if they have to use all the funds in one year; what happens the next year. Jennifer talked about special education grant (Catastrophic aid). If the cost to educate a student is 3 times more than the average, there is a formula to get a rebate back from

the state. But the kicker is the money doesn't come back to you until the following fiscal year. Ken asked what happens if we send them the bill, and they don't have any funds. Jennifer said there has to be a special meeting to reopen the tax rate and raise more funds. Jennifer explained the Conval lawsuit and the Rand decision regarding constitutional levels of per pupil costs. The current rate is \$4,100; the court found that it should be closer to \$7,365.01. The Rand decision is about the SWEPT rate (1.44) and it will be 1.22 in FY25. The court ruled the way the SWEPT tax is administered is inadequate. Jennifer also talked about the SAU apportionment. A no vote will cost more than approving the proposed budget.

5. Transportation contract is new the increase is 5%, but Windsor part is only 3%. The tax rate history pre-pandemic is the more typical measure than during the covid years. Last year was more typical than previous years. Last year's tax rate was an anomaly, which in turn makes this year's rate hard to deal with.
6. Article 5 SAU budget appropriation. Jennifer reviewed the Windsor apportionment of \$12,602. The proposed budget is lower than the default budget. NO QUESTIONS
7. Article 6 tuition trust fund to transfer up to \$30,000 into the trust fund. Not anticipated it will be \$30,000, looks like it will be \$16,000. Money from the '23 surplus is \$15,182, which hasn't been put into the trust yet. Jennifer's recommendation is to have \$500,000 in the trust. At that point they could stop budgeting for ghost students etc. NO QUESTIONS
8. Article 7 fund balance retention; the town has already voted to approve this in previous years. The threshold was raised to 5% from 2.5%; this article would allow the town to save more. Ken said anything below \$15,000 in their bank account will incur a fee. Ken asked if Washington has a tuition trust fund and how much is in it? Jennifer said WES has 2 trust funds; one is specifically for special education. Once you create a trust fund and have money in it, you can't change the purpose of the trust.

9. Article 8 to transact other business. Ken asked a question about whether they want to set a rate higher than \$30,000; but should there be a line item to add \$15,000. Jennifer explained that we could amend article 4 to add a line item to add whatever number of dollars into the operating budget. Jennifer recommends they stick with what they have in the articles as presented and add a line item in FY26 budget planning. She'd like to plan for it more properly. Cindy agrees to build it in next year. It would increase the tax rate for this year if we amend the article now. There are no students with exceptional needs right now, but someone could move in. If they want to fund the trust fund with a line item, let's do it for the FY 26 budget. It gives the town time to think about it, get feedback from the community, and the new board member time to catch up. Also waiting a year might give time for the lawsuits to come to fruition and offset the tax a bit. Robbins said the town would want more time to think about it.

3. Public Comment and Questions

- 4. Close Public Hearing. Motion to close by Robbins; seconded by Turbyne, motion passed 3-0-0.**

E. Call School Board Meeting Back to Order 7:06

F. Recognitions NONE

G. Correspondence NONE

H. Public Comment – Limited to five minutes per person

NOTE: This is an opportunity for members of the public to share an idea or concern with the board. Comments are limited to 5 minutes per person. It is not the practice of the board to immediately respond to comments made.

I. Consent Agenda (action needed)

- 1. Approve Minutes December 12, 2023**

Motion to approve minutes by Turbyne; seconded by Robbins; Stosse abstains. Motion passed 2-0-1

J. Superintendent's Report

- 1. Enrollment Report**
2. Proposed FY2025 Windsor School District Budget

K. Board Discussion

L. Action Items

- 1. Approve Proposed FY2025 Windsor School District Budget for Public Budget Hearing.**
Article 1 - 1 Robbins moves to accept as presented, Turbyne seconded. Motion passed 3-0-0
Article 2 - Turbyne moved to accept as presented; Robbins seconded. Motion passed 3-0-0
Article 3 - Robbins moved to accept as presented; Turbyne seconded. Motion passed 3-0-0
Article 4 - Robbins moved to accept as presented; Turbyne seconded. Motion passed 3-0-0
Article 5 - Robbins moves to accept as presented; Turbyne seconded. Motion passed 3-0-0
Article 6 – Robbins moved to accept as presented; Turbyne seconded. Motion passed 3-0-0
Article 7 - Robbins moved to accept as presented; Turbyne seconded. Motion passed 3-0-0
Article 8 - Robbins moved to accept as presented; Turbyne seconded. Motion passed 3-0-0

M. Non-Public Session – RSA 91-A:3 II (if needed) NOT NEEDED

N. Call Back to Order - Turbyne moved to adjourn; Robbins seconded.
Motion passed 3-0-0

O. Action After Non-Public Session

P. Adjournment 7:11

Respectfully submitted,

Lynn M. Wheeler