

**TOWN OF ALTON  
BUDGET COMMITTEE PUBLIC MEETING  
December 4, 2024, at 6:00 PM  
Alton Town Hall**

**MEMBERS PRESENT**

Greg Fuller, Committee Member  
Priscilla Terry, Committee Member  
Elizabeth Varney, Committee Member  
Drew Carter, Selectmen's Representative  
Carol Locke, School Board Representative

**OTHERS PRESENT**

Ryan Heath, Town Administrator  
Laura Parker, Finance Manager  
Tim Broderick, Superintendent

**CALL TO ORDER**

Ms. Terry called the meeting to order at 6:02 PM.

**Approval of Agenda**

No changes were made to the agenda.

**MOTION: To approve the agenda as presented. Motion by Mr. Carter. Second by Ms. Terry. Motion passed unanimously.**

**OLD BUSINESS**

None.

**NEW BUSINESS**

**Alton School Budget Presentation**

\*\*\*\*\**Recording during this presentation was largely inaudible.*\*\*\*\*\*

Tim Broderick, Superintendent, gave an overview of the proposed school budgets for the Alton Central School as well as Prospect Mountain High School . He explained the declining enrollment numbers and the impact on the budget. The committee reviewed the information packet presented. Mr. Broderick explained the costs for transportation have increased significantly as well as the costs for special education, in part due to lack of funding from the State of New Hampshire legislature to cover federally mandated expenses. He stated the school board will be presenting a warrant article in March for \$150,000 for transportation.

Ms. Terry asked for an explanation of the occupational therapist role in a school. Mr. Broderick explained.

Mr. Carter questioned the calculations for the total increases. Mr. Broderick explained. Mr. Broderick outlined the enrollment at the high school; it was noted last year Alton had 205 students and Barnstead had 150 students; this year Alton has 182 students and Barnstead has 199.

Ms. Varney asked how much is spent on special education. Mr. Broderick stated for the Alton Central School, the total is just under \$3,000,000.

Mr. Fuller asked what the total cost is per student. Mr. Broderick stated it is over \$20,300. A committee also asked what the school board is doing to address the test scores. Mr. Broderick explained the changes being implemented.

**MOTION: To accept the Alton School District proposed budget for FY 2025-2026 as presented. Motion by Mr. Carter. Second by Ms. Varney. Motion passed unanimously.**

It was noted the final budget will be approved after the public hearing.

### ***Review of Fund Balance***

The committee reviewed and discussed the information presented. Ms. Parker explained how the surplus funds are utilized to reduce the tax rate by the Board of Selectmen; she stated the fund balance is accumulated when more taxes are raised and collected than are expended. Mr. Heath stated the fund balance builds up over time with an overlap of surplus; they also underestimate revenue projections which are used by the New Hampshire Department of Revenue when setting the tax rate. Ms. Parker explained all the financial items in the warrant articles add up to the total budget, which is then offset by projected revenues. Mr. Heath noted the capital reserve funds as outlined by the Capital Improvement Planning Committee, total about \$1 per thousand. The school budget, along with state and county school taxes, are then added to the total tax rate. Mr. Heath noted much of the increases are due to inflation and costs outside of their control.

**MOTION: To approve the default budget for the Water Department for FY 2025 in the amount of \$538,474. Motion by Mr. Carter. Second by Mr. Fuller. Motion passed unanimously.**

The committee reviewed and discussed the proposed operating budget for FY 2025. Mr. Heath outlined the increased lines, noting many are legally mandated, such as Medicare and retirement benefit costs. He noted the line for elections was reduced as there is only one election next year. He also explained the retirement, workers compensation and health benefits, which they are mandated to provide per contracts and laws.

**MOTION: To advance the default budget for the General Fund for FY 2025 in the amount of \$9,729,012. Motion by Mr. Carter. Second by Ms. Varney.**

The committee reviewed and discussed the proposed warrant articles. Mr. Heath noted these still need to be reviewed by Town Counsel as well as New Hampshire Department of Revenue Administration; he noted the amounts won't change but could be modified at the Deliberative Session. Mr. Heath explained the warrant articles for during the capital reserve funds are to

continue building the reserves.

Mr. Heath stated the public hearing for the budget is January 15, 2025; the snow date is set for the 16<sup>th</sup>. The final date for petition warrant articles is January 14, 2025.

**NEXT MEETING**

January 13, 2025

The meeting was adjourned at 8:08 PM.

Respectfully Submitted,

*Jennifer Riel*

Jennifer Riel, Recording Secretary