

**TOWN OF NEWMARKET, NEW HAMPSHIRE
BUDGET COMMITTEE
NOVEMBER 25, 2013**

MEMBERS PRESENT: Chair Ellen Snyder, Vice Chair Amy Thompson, Judy Ryan, Dana Glennon, Drew Kiefaber, Russ Simon, William "Blue" Foster, David Foltz, Michael Lang, Town Council Rep Larry Pickering, School Board Rep Cliff Chase

ALSO PRESENT: Superintendent of Schools Dr. Jim Hayes, School Business Manager Christine Blouin

Chair Snyder called the meeting to order at 7:01 p.m., followed by the Pledge of Allegiance.

MINUTES: The Committee members had not received the minutes of the November 18, 2013 meeting; this item will be placed on the December 2, 2013 agenda.

OVERVIEW OF FY2015 SCHOOL BUDGET

The budget had been approved by the School Board at its November 17, 2013 meeting, and the copy given to the Budget Committee reflected any changes the Board had made. Ms. Blouin began the presentation with 14 assumptions that were to be found throughout the budget: 1. Teacher salaries were consistent with the 2nd year of a negotiated 3 year contract; 2. Classified staff salaries were set at a 1% increase over the previous year; 3. Contractual salaries remained the same, but a fund for increases was included under 2320-0-370, negotiations; 4. The amount from federal grants to cover salaries of several teachers would not be known until after setting the budget, however, there was a downward trend in grant funding; 5. The sick-day buy back negotiated agreement set the amount at \$75 per day for up to 7 days; 6. Health insurance showed a 5.9% increase and professional employees not participating would receive an annual payment of \$1,500 (single plan), \$2,000 (2 person plan) or \$3,000 (family plan), while classified employees would receive \$500; 7. Dental insurance rates remained the same; 8. Life Insurance rates remained the same at .112 per \$1,000, or \$34 annually; 9. Long term disability coverage remained the same at 66 2/3% after 90 days disability or .189 per \$1,000; 10. Employee Assistance Program was slightly up at \$34.08 per employee; 11. FICA rates remained the same at 7.65%; 12. NH Retirement rates, which had been set for 2 years, remained the same at 14.16% for certified staff and 10.77% for classified staff; 13. Unemployment insurance was slightly up at 1.92% of the first \$14,000 or \$268 per employee; Workers Compensation showed an increase of .01% or .315 of salary.

Mr. Simon asked what the increase was for classified employees from FY2012 to FY2014 and Ms. Blouin said they received a 1% increase plus a step increase. Classified employees were not tied to the collective bargaining contract. Mr. Simon asked the meaning of the 4th assumption that said, *"The general trend is that grant funding through entitlements is shrinking, shifting the cost of maintaining those positions to the local community. The District budget does not include these amounts."* Ms. Blouin said that, as an example, the amount of a salary paid through a grant was not in the general fund, but would be noted in the description of salaries. The grant money would be shown on the revenue side, but was not a part of the operating budget. Dr. Hayes said the budget showed FTEs, but only the amounts locally funded would be listed. The amounts locally funded were those that taxpayers had to approve. Mr. Simon said that it didn't seem that all the expenses for grant-paid staff were being shown. He questioned the use of the word "certified" staff in assumption #12, which Ms. Blouin said was the same as professional staff.

Page 4 showed a 3- year breakdown of functions and objects of the budget. Fiscal year 2013-2014 was further broken down into approved and revised amounts. This showed how funds had been reallocated within the budget, while maintaining the bottom line. The charts showed comparisons between the approved and the

revised amounts to the proposed budget, and Dr. Hayes added that in general the revised amounts were a better comparison, but that later he would give an example of the opposite. Revisions occur throughout the year. They had begun with a proposed budget that showed an increase over the present year of 7.67%, which subsequently had been decreased to 7.13%. The details of the expenses for objects were shown in Appendix D, Detailed Expense Comparisons on pages 66 – 68, and each object showed a 3-year comparison. The pie chart on page 5 showed that nearly 80% of the budget was for salaries and benefits.

Ms. Blouin had distributed an update to page 6 which showed all the factors that led to the increases in the budget. SPED costs were listed on the original chart on page 6 and those costs accounted for 4.16% of the overall 7.13% increase. The handout showed a gross increase in the budget of 7.85% because not all deductions had been included, for example a \$40,000 decrease in property liability insurance. She said the details of the decreases were shown on pages 66 – 68. The reductions per category were shown in the charts on page 4 and on page 6 for SPED costs. The handout included any SPED cost changes, but not those for the other categories represented. Vice Chair Thompson asked if they could add subtotals to pages 66- 68. Dr. Hayes said that page 4 contained subtotals for all the objects, and the appendix showed the details.

Mr. Simon pointed to the total SPED costs of \$615,665 on page 6 and the revenues on page 10. He said that it seemed that revenue was basically flat, up about \$4,000 including grants. He said that it looked like there was no additional grant money for SPED, and Ms. Blouin said the funds were shrinking every year, and they lost 5.6% or \$60,000 in IDEA due to the sequester. She said they had nearly \$11,000 less in Adequacy Aid and about \$1500 less in Catastrophic Aid. SPED funding comes from both the state and federal level. Mr. Simon said that page 10 showed \$450,000 in federal grants which had not changed and asked how much of the revenue on page 10 was for SPED. Ms. Blouin said that when she booked revenues, she made them wash out. She said that for the present year they were receiving about \$541,000 in grant money, and that the \$450,000 was a net figure for a variety of things. Mr. Simon said he was trying to make a comparison, and that \$616,665 was the increase in SPED costs, and page 4 showed a total SPED cost of about \$3.7M, so the proposed amount was up either \$470K or \$600K depending on whether one looked at the approved or revised figures. Dr. Hayes said there were some other SPED costs, such as for transportation, that were not 1200 expenses. Mr. Simon said he would like to see where all the costs for SPED were located to get a better idea of the costs of services. He said he was looking for support funds for SPED outside the tax base, and asked how much grant money was coming in from other sources.

SPED Director Parsons said that during the current year, they had approximately \$257,000 from IDEA, and about \$200,000 from Medicaid. CAT Aid was decreasing, and a district had to first spend nearly \$50,000 to qualify and then apply to receive about 65% of funds expended above that amount. Ms. Parsons said there was a new rule that passed during the current year, and now schools cannot request CAT funding for days when a child is absent, even though costs are borne by the school, but only for days in which services are provided. Mr. Simon said he understood the impact from lower grant amounts and the increase in staff, but wanted to know the total costs for SPED including transportation and other costs, and how much was grant funded and how much taxpayer funded. He felt it was important for taxpayers to know this. He said he understood that SPED services were a federal and state requirement, but wanted to know the percentage gap that was being borne by the town and how that affected the budget. Ms. Blouin said the \$615K was not offset, and Mr. Simon again mentioned the \$400K in federal grants. Ms. Parsons said that amount was already figured into the costs, and that 1 staff member was paid through a grant meaning that the other 34 were paid by taxpayers.

Mr. Simon said that if they had a revenue and expense statement for SPED, they would show an expense for salaries, etc. and any off-setting revenue to arrive at a net figure. Chair Snyder said that when they look at the town budget they do not see line item accounts associated with every revenue. She said Mr. Simon would like to see a summary of SPED expenses against associated revenues coming in and the difference that is being made

up by the taxpayers. Dr. Hayes said that all the expenses shown were being covered by taxpayers, and grants were separate things with other functions outside the expenses shown in the budget. Ms. Blouin said that grants were above and beyond the general fund, which is paid for by taxpayers. She said that the budget was for the general fund, and the SPED expenses shown were those above and beyond grant money. Mr. Glennon asked if it was fair to assume that if additional SPED students entered the school system that they would receive additional grant money. Ms. Blouin said that grants were not necessarily tied to population, but to qualified services. She said she would not know the exact figure for Medicaid until after March, but was anticipating an increase of \$15,000 because of an increase in services.

Chair Snyder directed the Committee back to pages 7 and 8, Adjustments to the Initial Proposal. Dr. Hayes said the original proposed budget was \$15,955,519 for a 7.76% increase. The chart showed all the amounts that had been adjusted by function code and object code. He explained that the middle column showed cost centers with, "0" standing for SAU, "1" for Elementary, "2" for Junior High and "3" for High School. In previous years the last 2 cost centers had been grouped. The combined decreases and increases reduced the budget to \$15,861,963 or a 7.13% increase. Neither budget total included the one SPED staff member who is paid through a grant. Dr. Hayes said the same was true for food service, as it was a totally separate fund. Mr. Simon said that all they were seeing was the money the taxpayers were spending, and if there were any grants, the costs and the revenues were not shown. Ms. Blouin said that was correct. Mr. Foster asked for an explanation of the reductions in the 610 object code when they covered the specific schools.

Page 9 showed a total of 15.5 staff reductions over the previous 4 years, but there were no reductions in the proposed budget. Dr. Hayes said that outside the SPED paraprofessionals, he was requesting the addition of 1 first grade teacher for the fall. Page 10 covered revenues, beginning with \$48,890 from fund balance to reduce 2014 taxes and \$150,000 which was voted to evenly fund 3 trust funds. The trust funds were listed on page 11, and Ms. Blouin had listed the \$150,000 under anticipated monies, but now could move the funds into the funds as DRA had approved them. There was a decrease in the Adequacy Grant of about \$11,000, as the formula had changed. CAT Aid showed a small decrease. Ms. Blouin said she was not expecting a surplus to reduce taxes in the coming year, because of the increases in SPED expenses. She said the remainder of the revenues were fairly constant. Chair Snyder questioned why the \$150,000 from warrant articles was considered non-tax revenue. Ms. Blouin said it was surplus money that had been raised the prior year. Dr. Hayes said that it was carried forward from the previous year and was revenue that would be used to reduce taxes. Mr. Simon said they had not spent the money from the previous budget, but Ms. Blouin said they also could have had unanticipated revenues. He said that the school had proposed the previous year that it would like to use any surplus to fund 3 trust funds, and that had been approved at town meeting. Otherwise, the \$150,000 could have gone as a credit to the next year's tax bill. He said that in effect this was tax revenue that had been raised. Dr. Hayes said the total surplus was \$198,890 of which \$48,890 was used to reduce taxes. Chair Snyder said that the source of the \$198,890 was tax revenue, whereas the other items on the chart were from outside sources.

Ms. Blouin said that the \$450,000 from federal grants was a place holder as she did not yet know the amount, however, nothing would be spent until the money came in. Ms. Blouin was asked that since the totals from grants and the expenses they off set were not included in the budget, if the actual cost of running the schools was \$3,352,484 higher. Ms. Blouin said that grant revenues and their off sets were separate, but the \$3.3M was the total of all the revenues. Ms. Snyder asked if all or any of the \$3.3M was pass-through money, and Dr. Hayes said that some was and some wasn't. Chair Snyder said that this needed to be delineated as it was very confusing, and the Committee wanted to know the total cost of running the school. She suggested a chart that would show revenues and grants against expenses and show what was passed through and what wasn't, so they would know what was paid for through taxes.

Mr. Foster asked if it was possible to add a column to the chart to show what DRA had approved in the past few years for funding for SPED. He felt it would be helpful to see a history that showed more than one year. Mr. Simon added that they were not challenging the numbers. He said that since this was a public forum, it could be helpful in having the public understand the increases by placing them in an historical framework as the school represented about 75% of the tax rate. He thought it was important for the public to see the decreases in grants and revenue which increased the tax burden. Mr. Simon asked if any trust fund money was being used to offset expenses in the proposed budget. Dr. Hayes said that \$41,500 had been pulled from the proposed operating budget and was encumbered in the technology trust to purchase equipment. Dr. Hayes pointed to the SPED trust fund which showed a balance of almost \$245,000, and said they were not suggesting it be used in FY2015, because it was felt that all or most would be needed to cover the current year's shortfall. He said they were trying to maximize the operating budget before encumbering the trust fund. They would use any unanticipated revenues first, and then in the spring use the trust money. Mr. Mitchell said that only town meeting could vote to withdraw money from the trust for expansion of school facilities, but the School Board could vote to withdraw from the other trusts. Mr. Glennon asked if SPED trust money had been used in the past, and Ms. Blouin said that \$60,843 had been withdrawn the previous year.

Page 12 showed actual and projected elementary enrollment and staffing levels for FY2014 and FY2015. Increased enrollments were projected for all schools. Dr. Hayes had requested an additional first grade teacher to maintain the class size guidelines of 18. Also, there would be one less fourth grade teacher and one more at the third grade level, although this did not affect the budget. Pages 14 – 23 covered budget details and narrative for the elementary school. The 1100 account showed the salary and benefits for an additional first grade teacher. Scholar Supplies showed an increase of \$8,044 above the previous year's approved amount and an increase of \$55,982 above the previous year's revised amount. He said that this was a good example of comparing approved amounts to proposed amounts. Dr. Hayes said that after a lump sum is approved, the principal distributes funds as needed on a site-based management approach. This would show in other accounts which show a zero proposed amount. He gave as an example, the zero amount for text books which would be paid for through the scholar supply item. He said they had taken this approach for a number of years, and they were projecting expenses a year out from the time the budget was being built.

Page 15 showed the SPED 1200 account expenses and the number of FTEs at the elementary school. Page 16 listed the ESOL expenses in account number 1260. Dr. Hayes explained that there was one teacher who divided time between the 2 buildings and there was a tutor in each building. The 1400 account on page 17 showed one reading teacher and a classified group of employees. Account 1410 listed co-curricular activities other than athletics which was in account 1415. Account 1430 included salaries and benefits for the elementary school summer school program. Dr. Hayes said that summer school for the high school had been discontinued the previous year, but there was a 4-week program for elementary and junior high students and a summer program for SPED students. Mr. Simon noted that Dr. Hayes had said that the approved and revised showed a change in allocations, but the bottom line remained the same. He said it was difficult to see where the money came from. He assumed that money not spent in other categories, such as health insurance and advisors salaries, had been reallocated. Ms. Blouin said that was not completely correct and pointed to advisors salaries, account 1410, which had an approved amount of \$18,310 and a revised amount of \$9,558, and said the difference had been reallocated to accounts through 1430. The proposed amount of \$4,400 plus the following accounts through 1430 added up to \$18,310, as the proposed budget showed how funds would be allocated. She said the health insurance savings had nothing to do with reallocation. Mr. Simon said the approved amount of \$18,310 was revised to \$9,558 and the savings was moved to other categories. Ms. Blouin stated that this was not a savings but a reallocation. Mr. Simon said that savings in one category were reallocated rather than going back to the taxpayer. Dr. Hayes said that some accounts were under and some over, but there was not a surplus. Mr. Simon said that there might have been a potential for savings, but that did not show, only reallocations. Ms.

Thompson noted that there was nothing approved or any actual figures for summer school salaries in previous years, and asked if these were new salaries. Ms. Blouin replied that the salaries were not new, but had previously been allocated incorrectly to account 1410.

Chair Snyder asked when it was decided to put any surplus into fund balance and when it was decided to reallocate funds. She said that it made sense to shift scholar supplies to buy books, but there did not seem to be a comparable place to reallocate savings from health insurance. Ms. Blouin replied that the only way that health insurance savings would be reallocated would be if there were unanticipated contracted costs that they were obligated to pay, such as SPED. She said that during the current year, she had moved money from savings in fuel and property liability insurance to cover SPED shortages. She said she had authority to transfer funds within a function, but the School Board had to authorize moving money from one function to another. Chair Snyder said it was hard for the Committee to understand how the budget was prepared and revised, which Ms. Blouin said she understood. Mr. Simon said he understood that they had a surplus because not all the money was spent, to which Ms. Blouin added that there were unanticipated revenues. Mr. Simon said the \$198K surplus would have gone as a credit to the taxpayers if they had not voted that \$150,000 would go to the 3 trust funds. He said that last year revenues exceeded expenses by \$198K. He said that in budgeting health insurance at the maximum rate, they could be fairly sure that not all that money would be spent. Knowing that not all the money would be spent, then the funds would be reallocated to cover shortages or to cover items that were not budgeted because they knew there would be a surplus. He said that rather than the funds going back to the taxpayer, they were reallocated.

Mr. Foster pointed to the last item on page 16, 1270 1 610, enrichment supplies, which had a zero budgeted amount, and asked if this was because this item would be funded by 1100 1 610 listed on page 14. Dr. Hayes said that was correct, and Mr. Foster said the principal would allocate the proposed \$87,978 to other scholar supplies when needed. Mr. Foster asked what the methodology was in putting many things in a lump sum account rather than having separate accounts for each, so they could better see how much was proposed for each line item. Dr. Hayes said they were in the mode of reducing their operating budget, and they had 2 dozen different accounts. He said the process was much cleaner when everything was in one line item, and from his experience in other districts, school administrators had always been given the autonomy to move money to meet needs when they arose. Mr. Foster asked what expenses fell under scholar supplies on page 14. Dr. Hayes read from the narrative on page 14 that listed the account numbers found throughout the elementary budget, and added that what was predicted a year in advance sometimes did not turn out to be what was actually needed. Mr. Chase said that in the past several years they had been in a budget freeze situation and did not have the luxury to think they had extra money because, for example, health insurance costs were lower than expected. He said they were faced with higher expenses for retirement and SPED, so they held back on purchases. He said they had ended the year with about \$200K left over, but mostly this was from unanticipated revenues. He said that they would hold back until the funds actually came in at the end of the year. Chair Snyder said they would go into this more deeply in subsequent meetings. However, she said it seemed that health insurance costs had been lower than expected over the past few years, and she felt there should be more discussion on the difference between the approved and revised amounts for health insurance. Ms. Blouin said that the collective bargaining agreement that was approved the previous year had taken the savings in health insurance and applied it to cover salary raises. She said the budget showed the large decrease in health care and a large increase in salaries.

Junior High enrollment was projected at a 12% increase over the present year. Previous budgets had grouped the Junior High and High Schools together, but the proposed FY2015 apportioned some expenses between the 2 levels in either a 50/50 or 60/40 split. Dr. Hayes said that in account 1100 610, scholar supplies, the \$20,000 approved amount in FY2013 was for usual and customary expenses. He said they had held the line on scholar supplies over past years, but now there were certain things needed. The FY2015 proposed amount for \$25,600

included things that the Principal said were needed but could not be purchased with the usual \$20,000 allocation. The narrative provided a list of those at the bottom of page 26, and Dr. Hayes said most of the requested allocations had been reduced by the School Board. Page 27 covered SPED costs, and page 28, the 1400 account, allocated 40% of the salary of a reading teacher to the Junior High, while 60 % was allocated to the High School. Page 29 showed budgeting expenses the 2100 accounts. The school building has a director of guidance and a guidance counselor. The director is budgeted at 40% on the Junior High level and 60% on the High School level, while the counselor is full-time for the Junior High. The guidance secretary and nurse were split 40% for junior high and 60% high school. Page 30 showed a speech therapist at 40% junior High and 60% high school. The library media specialist was budgeted at 50% elementary, 25% junior high and 25% high school. Each building had a library media assistant. Page 31 lists technology requests in the 2330 accounts. The 6 desktop computers were to replace others that were 8 – 10 years old. The 2237 account was to replace chairs in 2 classrooms and the cost was a 50/50 split between the 2 levels. The 2410 account was for the school administration function, and the principal, assistant principal and secretary were split between the 2 levels. Page 32 covered maintenance and custodial staff, and expenses were budgeted at 40% junior high and 60% high school. Page 33, the final page for junior high, included miscellaneous expenses in the 2700 accounts such as homeless transportation, which is federally mandated.

The high school budget began on page 34 with a chart that showed a 6.6% projected enrollment increase. Page 36 showed costs for staff, with 21.95 FTEs, and page 37 showed scholar supplies with a narrative below listing the things requested for the \$23,360 in additional funding. Page 38 covered SPED costs. Page 39, the 1300 accounts, included the costs to send approximately 60 students to the Seacoast School of Technology. Page 40 covered the reading specialist and co-curricular costs, and page 41 listed expenses for athletics and the homework club. Page 42 listed the 2120 guidance accounts and 60% of the director's and assistant's salary. Page 43 included 60% of the school nurse's and speech therapist's salary, and page 44 listed library media costs in the 2220 accounts. The 2230 accounts on page 45 were for technology, and the 444 object was the payment for the second year of a three-year lease of iPads and Mac books. Technology was continued on page 46, and included equipment such as LCD projectors and replacement bulbs and the purchase of 16 new computers to replace those that were 8 – 10 years old. Costs for replacing 14 additional computers would come from the technology trust. The cost of new chairs for the computer lab was split evenly with the junior high. Function 2400, on page 47 covered administration and there was an increase from adding a separate department head for health and wellness. Page 47 also included custodial salaries and benefits, and the following page included maintenance and supplies. Page 49, the final page for the senior high budget, included miscellaneous expenses, such as athletic and homeless transportation.

The SAU budget began on page 50. Some of the SPED 1200 accounts were grouped on page 50, and further detail was given on page 51. The 323 object for contracted services based on IEPs was up over \$27,000 and the 329 object was up by \$40,500 due to the anticipation of one new student attending the summer program. The 563 object showed an increase of \$246,500 for 7 students who were placed out of district and the 564 object was to pay for services for a SPED student attending a charter school. Page 52 showed an increase in salaries for the school psychologist who was returning from sabbatical, but there was a corresponding drop for contracted services. The 111 object was for the director of curriculum and instruction, who oversees the entire school system. Page 53 grouped the various assessment programs for all the schools in one object. Object 112 was for the data manager, whose job description had changed, and object 125 covered salaries for tech support. Page 54 covered technology costs, and objects 531 (telephone), 532 (internet) and 643 (dues and subscriptions) had grouped all those costs rather than dividing them by school to show the total costs. Page 55, the 2310 accounts, covered expenses related to the operation of the district. Object 841 for severance payouts, per the collective bargaining agreement, showed an increase of \$22,650 for 7 teachers who had given actual intent to retire. The payouts were apportioned over a 2 – 3 year period.

Page 56 included the salaries for the superintendent's office, and an amount of \$28,040 approved the previous year for salary increases based on performance for those with individual contracts, although some salaries were found in other parts of the budget. Dr. Hayes said there were staff members other than administrators who were on individual contracts and not in the classified group. Dr. Hayes said that there were 2 full-time and one part-time secretary included in the 115 account. On page 57, the 650 and 730 objects were for training, software and iPads for a more efficient system of teacher evaluation called BaselineEdge. The 2332 objects were for the salary, benefits and other costs for the Director of Student Services. The 2600 account on page 58 showed the savings in property liability insurance of \$44,067 from using a new provider. The 2700 accounts were for transportation: regular transportation, in the 3rd year of a 3 year contract, showed an increase of 3%; SPED transportation showed an increase of \$51,499; transportation to the Seacoast School of Technology, also in the 3rd year of a 3 year contract showed a 3% increase. The budget included 4 appendices: classified wage schedule, accounting system and explanation of functions, a cheat sheet for instructional purposes that defined programs and acronyms and a detailed cost comparison by functions and objects.

Mr. Simon asked if other area districts had experienced a large increase in SPED students, and Ms. Parsons replied some had increases, but not to the same degree as Newmarket. He then asked what the reasons could be for the large influx, and Dr. Hayes said that some of the reason could be that amount of affordable housing in Newmarket. Mr. Simon noted that Dr. Hayes had said in the past that Newmarket tries to mainstream as many students as possible and he felt that might be attractive to some parents. To Mr. Simon's question, Dr. Hayes said it was rare to have such a large increase in SPED students in one year. Mr. Chase said that he didn't think Newmarket was an exception in wanted to follow an inclusion model, but he was expecting to see some state statistics in the future that identified the number of SPED students by district. Mr. Simon said he had heard in the past that SPED transportation was much more costly than regular transportation and why this was so. Ms. Blouin said they had to have vehicles with wheel chair accessibility and had to transport the out-of-district tuition students. Mr. Glennon said he had asked for many years why Newmarket had the highest percentage of SPED students in the seacoast. People he had spoken with believed this was because Newmarket had the highest percentage of affordable housing and rentals against single family residences in the area. He felt that if someone looked at other towns with a high percentage of rentals, a comparison might be found. Mr. Pickering said he didn't see how they could attribute the increase in students coming into town during the year, as there had been no building of rental units or housing. Mr. Glennon said he did not mean this was the reason for the past year, but Newmarket had had a large percentage of rentals for a long time.

UPCOMING MEETING SCHEDULE

All meetings will begin at 6:30. Vice Chairman Thompson will chair the next 3 meetings.

December 2, 2013: School Budget, SAU and Elementary

December 9, 2013: Town Budget

December 11, 2013: School Budget, Junior High and High School

December 16, 2013 Town Budget

Mr. Simon referred to the issues that had been brought up at the meeting, especially SPED expenses and revenues, and asked for more explanation at the next meeting to help people understand the process. Chair Snyder will forward Town Administrator Fournier's agendas for the 2 town budget meetings and Ms. Thompson will send out copies of the last Budget Committee meeting.

Mr. Glennon moved to adjourn and Mr. Kiefaber seconded. Motion carried unanimously, and the meeting adjourned at 9:00 p.m.

Respectfully submitted, Ellen Adlington, Recording Secretary

DRAFT