



# Public Hearing on the 2018-2019 Budget

January 11, 2018  
Timberlane Performing Arts Center



## Budget Committee

- Alan David – Sandown
- Eileen Dube – Plaistow
- Lee Dubé – Sandown (Vice-Chair)
- David Gerns – Plaistow (Chairman)
- Dan Guide (SB Rep) – Plaistow
- Julie Hammond – Atkinson
- John Hughes – Danville
- Michael Mascola – Plaistow
- Shawn O’Neil – Danville
- Jim Paul – Atkinson

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## Agenda

- Meeting purpose and rules
- First and Second Sessions of the Annual Meeting
- Article 2: The Operating Budget (with a review of the budget process)



## Purpose of Public Hearing

- To present the preliminary proposed 2018-2019 TRSD budget to the public
- To allow for public testimony and questions on the budget prior to finalization by the Budget Committee
- After public hearing the Budget Committee will finalize the budget for presentation at the Deliberative Session
- Only Budget Committee members may make motions to change the budget at the public hearing



## Meeting Ground Rules

- Silence phones
- Stand at the microphone if you wish to speak
  - Please wait to be recognized before speaking
- State your name and your Town for the record
- Be respectful
  - Profanity, personal attacks, rude or slanderous remarks will not be tolerated
  - Offenders will be asked to leave the meeting



## Meeting Ground Rules (continued)

- Comments shall be limited to the topic at hand
- Speakers will be allotted up to 5 minutes to make their statement
- Allow those who have not spoken an opportunity to do so before offering additional comment
  - If you are returning to the microphone it must be to discuss something new and not a repetition of previous comments
- The Chair reserves the right to discontinue comment on a topic in order to move the meeting along



## First Session of Annual Meeting (Deliberative)

You are hereby notified to meet at the Timberlane High School, 36 Greenough Road, Plaistow, New Hampshire, on Thursday, the 8<sup>th</sup> day of February 2018, at 7:00 p.m. This session shall consist of explanation, discussion, and debate of warrant articles. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

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## Second Session of Annual Meeting (Voting)

Voting on warrant articles will be conducted by official ballot to be held in conjunction with town meeting voting to be held on Tuesday, the 13th day of March, 2018, at the Town election polls in Atkinson, Danville, Plaistow, and Sandown, New Hampshire.

Atkinson	Voting will be conducted at the Atkinson Community Center from 7am-8pm
Danville	Voting will be conducted at the Danville Community Center from 8am-7pm
Plaistow	Voting will be conducted at Pollard School from 7am-8pm
Sandown	Voting will be conducted at the Sandown Town Hall from 8am-8pm





## Article 2 – Operating Budget

Shall the voters of the Timberlane Regional School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$71,759,415**? Should this article be defeated, the operating budget shall be **\$71,370,606** which is the same as last year, with certain adjustments required by previous action of the Timberlane Regional School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Note: Warrant Article 2 (the operating budget) does not include appropriations proposed under any other warrant articles. (MAJORITY VOTE REQUIRED)



## Budget Process

- Developed in accordance to applicable NH Statues
  - RSA's 32, 33, & 195
- Incorporation of the Committee's Mission Statement
  - The Budget Committee will develop a fiscally sound annual budget that will optimally meet the needs of the District, by working with District personnel and in consultation with the School Board. Throughout the budget process, the Budget Committee will take into consideration district taxpayers as well as support for staff, rigor, evaluation and accountability initiatives that drive student achievement.



## Budget Process

- Review of actual expenditures in prior years
- Consideration for staffing and enrollment projections
- Deliberation of capital improvements requested within the Capital Improvement Plan (CIP)
- Collaboration with Administrators, Department Heads, Teachers, and others



## Budget Overview

2017 – 2018 Budget:	\$71,759,415
2018 – 2019 Proposed:	\$71,759,415
Net Change:	\$ 0
% Change:	0.00%



## Budget Drivers

### Major Budget Increases (>\$25k)

- Student Transportation: \$596,494
- Tuition: \$559,198
- Office/Admin Svcs (SAU): \$116,984
- Cleaning Services: \$ 55,000
- Snow Removal: \$ 28,000



## Budget Drivers

### Major Budget Decreases (>\$25k)

- Professional Services: (\$ 34,769)
- Rental Land & Buildings: (\$ 34,784)
- Books, Info. Resources & Software: (\$ 41,851)
- Bond Principal & Interest: (\$ 84,000)
- Repair & Maintenance: (\$158,057)
- Capital Reserve: (\$250,000)
- Construction Services: (\$348,439)
- Equipment: (\$365,794)



## Budget by Object Code

Object Code	2018-2019 Proposed	Difference from 2017-2018
1xx Total Salaries	\$34,207,599	(\$286,910)
210 Group Insurance	\$9,006,004	(\$31,210)
220 Social Security Contributions	\$2,630,051	\$53,014
231 Non-Teacher Retirement	\$818,425	\$95,972
232 Teacher Retirement	\$4,889,496	\$9,969
240 Tuition Reimbursement	\$213,508	(\$3)
250 Unemployment Comp.	\$88,020	\$58,020
260 Workers Comp.	\$193,272	\$11,108
290 Other Employee Benefits	\$38,000	\$4,000
<b>Subtotal – Salaries &amp; Benefits</b>	<b>\$52,084,375</b>	<b>(\$23,619)</b>



## Budget by Object Code

Object Code	2018-2019 Proposed	Difference from 2017-2018
519 Student Transportation	\$3,713,252	\$596,494
56x Tuition	\$2,548,202	\$559,198
310 Official/Admin. Services	\$1,696,692	\$116,984
420 Cleaning Services	\$180,200	\$55,000
42x Snow Removal	\$39,000	\$28,000
410 Water/Sewer/Septic	\$45,000	\$15,000
390 Game Expenses	\$97,154	\$5,705
610 Supplies	\$1,258,346	\$3,655
53x Telephone / Comm.	\$187,411	\$2,232
810 Dues & Fees	\$93,409	\$1,635
490 Other Purchased Services	\$7,001	\$1,000





## Budget by Object Code

Object Code	2018-2019 Proposed	Difference from 2017-2018
520 Insurance	\$204,800	\$0
540 Advertising	\$8,000	\$0
880/890 Miscellaneous Expense	\$124,312	(\$49)
534 Postage	\$5,400	(\$200)
550 Printing	\$13,100	(\$460)
62x Utilities/Energy	\$1,083,501	(\$1,219)
580 Travel/Workshops	\$56,383	(\$1,661)
320-340 Professional Services	\$1,240,645	(\$34,769)
441 Rental Land & Buildings	\$1	(\$34,784)
64x/650 Books, Info Res. / Software	\$1,047,382	(\$41,851)
830/910 Bond Princ. & Interest	\$1,726,000	(\$84,000)



## Budget by Object Code

Object Code	2018-2019 Proposed	Difference from 2017-2018
43x Repair and Maintenance	\$598,663	(\$158,057)
930 Fund Transfers	\$3,012,501	(\$290,000)
450 Construction Services	\$227,300	(\$348,439)
73x Equipment	\$461,387	(\$365,794)
<b>Subtotal – Expenses</b>	<b>\$19,675,041</b>	<b>\$26,619</b>
<b>Total</b>	<b>\$71,759,415</b>	<b>\$0</b>



## Operating Budget

Public Comment on Proposed Operating Budget.



## Default Budget

### DEFAULT BUDGET OF THE SCHOOL

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.



## Default Budget

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Administration</b>					
2310-2319	Other School Board	\$228,221	\$0	\$0	\$228,221
<b>Instruction</b>					
1100-1199	Regular Programs	\$19,647,945	\$421,983	(\$236,007)	\$19,833,921
1200-1299	Special Programs	\$9,090,145	\$247,583	(\$36,973)	\$9,300,755
1300-1399	Vocational Programs	\$72,002	\$0	\$0	\$72,002
1400-1499	Other Programs	\$947,628	\$0	(\$65,567)	\$882,061
1600-1699	Adult/Continuing Education Programs	\$191,597	\$0	(\$14,000)	\$177,597
1800-1899	Community Service Programs	\$1	\$0	\$0	\$1
<b>Support Services</b>					
2000-2199	Student Support Services	\$3,602,814	\$62,160	(\$98,002)	\$3,566,972
2200-2299	Instructional Staff Services	\$1,302,958	\$18,444	(\$34,262)	\$1,287,140

# Default Budget, cont'd

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$1,517,708	\$123,984	\$0	\$1,641,692
2320-2399	All Other Administration	\$644,606	(\$116,390)	(\$18,000)	\$510,216
2400-2499	School Administration Service	\$3,363,160	(\$61,258)	(\$8,500)	\$3,293,402
2500-2599	Business	\$62,000	(\$7,000)	\$0	\$55,000
2600-2699	Plant Operations and Maintenance	\$4,156,329	(\$34,784)	(\$78,084)	\$4,043,461
2700-2799	Student Transportation	\$3,116,758	\$0	\$0	\$3,116,758
2800-2999	Support Service, Central and Other	\$17,836,803	\$862,346	(\$83,745)	\$18,615,404
<b>Facilities Acquisition and Construction</b>					
4200	Site Improvement	\$290,500	\$0	(\$290,499)	\$1
4600	Building Improvement Services	\$575,739	\$500,000	(\$575,738)	\$500,001
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$1,600,000	\$0	\$0	\$1,600,000
5120	Debt Service - Interest	\$210,000	(\$84,000)	\$0	\$126,000
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$1,625,000	(\$350,000)	\$0	\$1,275,000
5222-5229	To Other Special Revenue	\$1,427,500	(\$182,500)	\$0	\$1,245,000
5251	To Capital Reserve Fund	\$250,001	\$0	(\$250,000)	\$1
<b>Total Appropriations</b>		<b>\$71,759,415</b>	<b>\$1,400,568</b>	<b>(\$1,789,377)</b>	<b>\$71,370,606</b>

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## Default Budget, cont'd

<b>Account Code</b>	<b>Reason for Reductions/Increases or One-Time Appropriations</b>
1100-1199	Contractual Obligations
1200-1299	Contractual Obligations
1400-1499	New Equipment
1600-1699	Information Access Fees
2000-2199	Professional Services
2200-2299	In-Service Training
2320-2399	SAU Budget Increase
2500-2599	Medicaid contracted services reduction
2600-2699	Rental decreases/new equipment
2800-2999	Contractual Obligations
4200	Capital site improvement projects - one-time expenditures
4600	Capital building improvement projects - one-time expenditures
5120	Bond interest reduction
5251	One-time appropriation by warrant article



## Default Budget

Public Comment on Default Budget.



# Revenue Budget

Account Description		2016-2017 Budget	2016-2017 Received	2017-2018 Budget	2018-2019 Proposed
<b>Local Revenue</b>					
0770	Unassigned Fund Bal.	\$1,650,000	\$3,599,045	\$1,925,000	\$1,850,000
1310	Reg Day Tuition	500,000	412,803	400,000	400,000
1314	Summer School Tuition	5,000	6,090	5,000	5,000
1316	Eve. Div./Adult Ed Tuitic	20,000	16,954	20,000	17,000
1510	Earned Income	0	0	0	0
1600	Food Service	1,257,000	965,287	1,257,000	1,257,000
1920	Permanent Funds	500	0	400	400
1990	Other Local Revenue	350,407	215,847	350,407	305,330
1990	SAU Rental	42,250	42,250	42,250	42,250
5223	PAC Programs	77,500	44,485	35,000	45,000
<b>State Revenue</b>					
3111	Education Grant	10,907,130	10,778,095	10,324,197	9,815,032
3210	Building Aid	1,103,810	1,103,811	1,103,810	1,103,810
3220	Kindergarten Aid	0	0	0	123,200
3249	Voc Ed Transportation	30,000	36,968	30,000	31,000
3260	Child Nutrition	18,000	17,416	18,000	17,500
3230	Catastrophic Aid	600,000	552,345	550,000	525,000
3290	Other				
<b>Federal Revenue</b>					
4300	Federal Projects	1,350,000	1,453,684	1,350,000	1,390,000
4560	Lunch Reimbursements	350,000	365,342	350,000	350,000
4580	Medicaid	550,000	583,890	550,000	560,000
4260	Other	20,000	1,267	20,000	20,000
<b>Other Revenue</b>					
5230	Trans- Capital Projects				
5250	Trans- Capital Reserve		250,000		
Total Income		18,831,597	20,445,579	18,331,064	17,857,522
District Assessment		50,502,361	49,504,379	52,997,028	53,901,893
<b>Total</b>		<b>69,333,958</b>	<b>69,949,958</b>	<b>71,328,092</b>	<b>71,759,415</b>

\* Revised January 11, 2018



## Special Meeting

The Budget Committee will meet immediately following this public hearing to finalize the proposed budget for Deliberative Session.

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## Deliberative Session

Thursday, February 8, 2018  
at 7:00 pm in the  
High School gymnasium

Voter check-in opens at  
6pm in the  
High School cafeteria



Thank you!

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