



Default Budget of the Regional School
Timberlane

For the period beginning July 1, 2019 and ending June 30, 2020

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.

This form was posted with the warrant on: February 22, 2019

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Susan Sherman	Chair	
Brian Boyle	Vice-Chair	
Lee Dube	Member	
Kimberly Farah	Member	
Sheila Lowes	Member	
Sarah Machemer	Member	
Shawn O'Neil	Member	
Kristin Savage	Member	
Jennifer Silva	Member	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$19,833,923	(\$383,681)	(\$421,798)	\$19,028,444
1200-1299	Special Programs	\$9,800,755	\$22,779	(\$69,151)	\$9,754,383
1300-1399	Vocational Programs	\$72,002	\$0	\$0	\$72,002
1400-1499	Other Programs	\$882,061	\$0	\$0	\$882,061
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$177,597	\$0	\$0	\$177,597
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$30,766,338	(\$360,902)	(\$490,949)	\$29,914,487
Support Services					
2000-2199	Student Support Services	\$3,566,972	(\$131,669)	\$0	\$3,435,303
2200-2299	Instructional Staff Services	\$1,287,140	\$8,619	(\$4,762)	\$1,290,997
Support Services Subtotal		\$4,854,112	(\$123,050)	(\$4,762)	\$4,726,300
General Administration					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$228,221	\$0	\$0	\$228,221
General Administration Subtotal		\$228,221	\$0	\$0	\$228,221
Executive Administration					
2320 (310)	SAU Management Services	\$1,641,692	(\$52,367)	\$0	\$1,589,325
2320-2399	All Other Administration	\$510,216	\$0	\$0	\$510,216
2400-2499	School Administration Service	\$3,293,402	(\$86,101)	\$0	\$3,207,301
2500-2599	Business	\$55,000	\$0	\$0	\$55,000
2600-2699	Plant Operations and Maintenance	\$4,043,461	(\$87,999)	\$0	\$3,955,462
2700-2799	Student Transportation	\$3,116,758	\$421,958	\$0	\$3,538,716
2800-2999	Support Service, Central and Other	\$18,615,404	\$213,169	\$0	\$18,828,573
Executive Administration Subtotal		\$31,275,933	\$408,660	\$0	\$31,684,593
Non-Instructional Services					
3100	Food Service Operations	\$0	\$0	\$0	\$0
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$1	\$0	\$0	\$1
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$500,001	\$0	(\$500,000)	\$1
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$500,002	\$0	(\$500,000)	\$2
Other Outlays					
5110	Debt Service - Principal	\$1,600,000	\$0	\$0	\$1,600,000



Appropriations

5120	Debt Service - Interest	\$126,000	(\$84,000)	\$0	\$42,000
Other Outlays Subtotal		\$1,726,000	(\$84,000)	\$0	\$1,642,000

Fund Transfers

5220-5221	To Food Service	\$1,275,000	\$100,000	\$0	\$1,375,000
5222-5229	To Other Special Revenue	\$1,245,000	\$132,500	\$0	\$1,377,500
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$250,001	\$0	(\$250,000)	\$1
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$2,770,001	\$232,500	(\$250,000)	\$2,752,501

Total Operating Budget Appropriations		\$72,120,607	\$73,208	(\$1,245,711)	\$70,948,104
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Reasons for Reductions/Increases & One-Time Appropriations

Account Code	Reason for Reductions/Increases and One Time appropriations
1100 112	Eliminated position: (1) Board eliminated position 10/4/18 8 positions not being funded in proposed budget. See List of Non-filled Positions 12/17/18 -- Provided at 12/20/18 Board meeting. (2) Reduction in Contractual obligations: Staff turnover/retirement of staff members -- CBA salary and contractual decrease. See Salary Line Reduction 2019-2020 document.
1100 114	Contractual obligations: CBA salary and contractual benefit increases -- TSSU contractual obligation
1100 115	Contractual obligations: Salary and contractual benefit increases -- service credit per business office
1100 733	One-time expenditure
1100 734	One-time expenditure
1100 738	(1) Amount reduced due to Reduction in Contractual Obligations: Capital Improvement Items (CIP) include: Chromebooks, projectors, servers, student laptops (reduction in contractual obligation); (2) One-time expenditure: New equipment not funded in default budget. See line 733 & 734 (Presentation to Budget Committee - November 8, 2018, Bud Com meeting packet at p. 77).
1200 111	Eliminated position: Board eliminated position 10/4/18 (Sped Administrator) -- not being funded in proposed budget. See List of Non-filled Positions 12/17/18 -- Provided at 12/20/18 Board meeting.
1200 112	Eliminated position: Board eliminated position 10/4/18 (Sped Educator) -- not being funded in proposed budget.
1200 114	Contractual obligations: TSSU CBA salary and contractual benefit increases
1200 330	Obligations Required by law: Service providers required by 504 and IEP plans, e.g., Occupational Therapist, etc.
2134 113	Reduction in Contractual obligations: Staff turnover/reduction of senior staff members -- CBA salary and contractual benefit decrease
2152 112	Eliminated position: Board eliminated position 10/4/18 (Speech Language Pathologist) -- not being funded in proposed budget. See List of Non-filled Positions 12/17/18 -- Provided at 12/20/18 Board meeting.
2152 114	Contractual obligations: TSSU CBA salary and contractual benefit increases -- Sped Assistant vacant and open positions.
2222 114	Contractual obligations: TSSU CBA salary and contractual benefit increases



Reasons for Reductions/Increases & One-Time Appropriations

Account Code	Reason for Reductions/Increases and One Time appropriations
2320 310	Contractual obligations: SAU Budget reduction
2410 111	Eliminated position: Board eliminated position 10/4/18 (Academic Dean grades 6-12) -- not being funded in proposed budget. See List of Non-filled Positions 12/17/18 -- Provided at 12/20/18 Board meeting.
2410 115	Eliminated position: Board eliminated position 10/4/18 (Administrative Assistant/school secretary) -- not being funded in proposed budget. See List of Non-filled Positions 12/17/18 -- Provided at 12/20/18 Board meeting.
2610 111	Eliminated position: Board eliminated position 10/4/18 (Director of Facilities) -- not being funded in proposed budget. See List of Non-filled Positions 12/17/18 -- Provided at 12/20/18 Board meeting.
2721 519	Obligations Required by law: Estimated Student Transportation Contractual Increases
2721 519	Obligations Required by law: Estimated Student Transportation Contractual Increases
2721 519	Obligations Required by law: Estimated Vocational Transportation Contractual Increases
2721 519	Reduction on Contractual Obligation: consolidation of bus services -- matches Proposed 19/20 Budget
2721 519	Obligations Required by law: Estimated Student Transportation Contractual Increases
2900 210	Contractual and Obligation Required by Law: CBA Benefit
2900 220	Reduction in Obligation Required by Contract: Certified teacher retirements/CBA benefits; Reductions due to Eliminated Positions
2900 231	Reduction in Obligation Required by Contract: Certified teacher retirements/CBA benefits; Reductions due to Eliminated Positions
2900 232	Reduction in Obligation Required by Contract: Certified teacher retirements/CBA benefits
2900 260	Reduction in Obligation Required by Law
4600 450	One-time expenditure: Buidling Improvements -- funds should not have been moved to this line in 2018/2019 default budget.
51 20 830	Reduction in Contractual obligation on interest
5221 930	Obligation Required by Law: projected revenue increase
5221 930	Obligation Required by Law: projected revenue increase
5250 930	Obligation no longer Required by Law/One-time expenditure -- this was a ballot measure