



Public Hearing on 2020-2021 Budget Appropriations

January 16, 2020
Timberlane Performing Arts Center



Budget Committee

- Peter Bealo – Plaistow
- Brian Boyle (SB Rep) – Atkinson
- Alan David – Sandown
- David Gerns – Plaistow (Vice-Chair)
- Cathleen Gorman – Sandown
- Julie Hammond – Atkinson
- John Hughes – Danville
- Michael Mascola – Plaistow (Chair)
- Todd McCormick – Danville
- Phil Sherwood - Atkinson



School Board

- Brian Boyle – Atkinson
- Lee Dube – Sandown
- Kimberly Farah – Danville
- Sheila Lowes – Sandown
- Sarah Machemer – Plaistow
- Shawn O’Neil – Danville (Chair)
- Kristin Savage – Plaistow
- Susan Sherman – Plaistow
- Jennifer Silva – Atkinson (Vice-Chair)



Agenda

- Meeting purpose and rules
- First and Second Sessions of Annual Meeting
- Article 2: The Operating Budget (including review of budget process)
- Article 3: Capital Reserve Fund by Surplus
- Article 4: Three Year Collective Bargaining Agreement (Timberlane Support Staff Union)
- Article 5: Authorization for Special Meeting



Agenda (continued)

- Article 6: Middle School Roof Maintenance & Repair
- Article 7: Withdrawal from SAU55
- Article 8: General Acceptance of Reports
- Article 9: Expendable Trust Fund for Withdrawal by Petition
- Article 10: Funding for Transition in Preparation for Withdrawal from SAU55 by Petition of Rob Collins et al



Purpose of Public Hearing

- To present the preliminary proposed 2020-2021 TRSD budget appropriations 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 6th day of February 2020, at 7:00 p.m. This session shall consist of explanation, discussion, and debate of warrant articles number 2 through number 10. 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.



Second Session of Annual Meeting (Voting)

Voting on warrant articles number 1 through number 10 will be conducted by official ballot to be held in conjunction with town meeting voting to be held on Tuesday, the 10th day of March, 2020, 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 **\$73,975,000**? Should this article be defeated, the operating budget shall be **\$72,174,779** 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)

Recommended by the School Board 7-2-0



Budget Process

- Developed in accordance to applicable NH Statutes
 - 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

2019 - 2020 Budget:	\$73,078,676*
2020 – 2021 Proposed:	\$73,975,000
Net Change:	\$ 896,324
% Change:	1.23%

** Excludes Capital Reserve Contributions Voted*



Budget Drivers

Major Budget Increases (>\$25k)

- Salaries: \$918,703
- Site & Building Projects: \$837,200
- Tuition: \$818,644
- Professional Services: \$327,764
- SAU Services: \$158,990
- Equipment: \$146,867
- Misc. Expense: \$115,250
- Worker's Compensation: \$ 68,358



Budget Drivers

Major Budget Decreases (>\$25k)

- Telephone: (\$ 49,999)
- Utilities / Energy: (\$109,195)
- Repair & Maintenance: (\$113,634)
- Teacher Retirement: (\$200,000)
- Group Insurance: (\$394,959)
- Bond Principal & Interest: (\$1,642,000)



Salaries & Benefits Budget by Object Code

Object Code	2020-2021 Proposed	Difference from 2019-2020
1xx Total Salaries	\$35,694,512	\$918,703
210 Group Insurance	\$9,845,201	(\$394,959)
220 Social Security Contributions	\$2,549,900	(\$306)
231 Non-Teacher Retirement	\$799,528	(\$276)
232 Teacher Retirement	\$4,622,648	(\$200,000)
240 Tuition Reimbursement	\$211,507	\$0
250 Unemployment Comp.	\$30,000	\$0
260 Workers Comp.	\$261,358	\$68,358
290 Other Employee Benefits	\$35,000	\$0
Subtotal – Salaries & Benefits	\$54,049,653	\$391,521



Expense Budget by Object Code sorted by difference

Object Code	2020-2021 Proposed	Difference from 2019-2020
450 Construction Services (Bldgs)	\$1,768,200	\$837,200
56x Tuition	\$3,279,844	\$818,644
320-340 Professional Services	\$1,616,752	\$327,764
310 Official / Admin Services	\$1,803,315	\$158,990
73x Equipment	\$632,127	\$146,867
880/890 Misc. Expense	\$219,604	\$115,250
610 Supplies	\$1,263,915	\$24,799
410 Water / Sewer / Septic	\$58,000	\$18,000
810 Dues and Fees	\$76,293	\$1,474
550 Printing	\$12,795	\$200
930 Fund Transfers	\$2,777,500	\$0



Expense Budget by Object Code sorted by difference

Object Code	2020-2021 Proposed	Difference from 2019-2020
540 Advertising	\$4,000	\$0
490 Other Purchased Property Svc.	\$5,001	\$0
420 Cleaning Services	\$123,500	\$0
519 Student Transportation	\$3,538,483	(\$233)
390 Game Expense	\$82,200	(\$2,249)
520 Insurance	\$200,944	(\$3,856)
534 Postage	\$300	(\$5,000)
42x Snow Removal	\$10,000	(\$5,000)
580 Travel/Workshops	\$44,911	(\$5,905)
64x/650 Books, Info. Resources	\$926,551	(\$7,313)
53x Telephone / Comm.	\$150,481	(\$49,999)



Expense Budget by Object Code sorted by difference

Object Code	2020-2021 Proposed	Difference from 2019-2020
62x Utilities / Energy	\$862,006	(\$109,195)
43x Repair & Maintenance	\$468,625	(\$113,634)
830/910 Bond Princ. & Interest	\$0	(\$1,642,000)
Subtotal – Expenses	\$19,925,347	\$504,803
Total	\$73,975,000	\$896,324



Operating Budget

Public Comment on Proposed Operating Budget.



Default Budget (prepared by School Board)

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 and by salaries and benefits of positions that have been eliminated in the proposed budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, and eliminated positions shall not include vacant positions under recruitment or positions redefined in the proposed operating budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision. In calculating the default budget amount, the governing body shall follow the statutory formula which may result in a higher or lower amount than the proposed operating budget.

RSA 40:13, IX (c) "Contracts" as used in this subdivision means contracts previously approved, in the amount so approved, by the legislative body in either the operating budget authorized for the previous year or in a separate warrant article for a previous year.

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Timberlane Performing Arts Center



Default Budget



*New Hampshire
Department of
Revenue Administration*

**2020
MS-DSB**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$19,740,879	\$505,662	(\$65,252)	\$20,181,289
1200-1299	Special Programs	\$9,835,276	\$1,147,737	\$0	\$10,983,013
1300-1399	Vocational Programs	\$72,000	\$38,000	\$0	\$110,000
1400-1499	Other Programs	\$911,744	\$0	\$0	\$911,744
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$197,916	\$0	\$0	\$197,916
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$30,757,815	\$1,691,399	(\$65,252)	\$32,383,962
Support Services					
2000-2199	Student Support Services	\$3,432,857	\$72,907	(\$9,250)	\$3,496,514
2200-2299	Instructional Staff Services	\$1,276,105	(\$43,684)	(\$2,795)	\$1,229,626
Support Services Subtotal		\$4,708,962	\$29,223	(\$12,045)	\$4,726,140

Default Budget, cont'd



New Hampshire
Department of
Revenue Administration

2020
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
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	\$1,589,325	\$158,990	\$0	\$1,748,315
2320-2399	All Other Administration	\$529,475	\$1,689	\$0	\$531,164
2400-2499	School Administration Service	\$3,303,673	\$0	\$0	\$3,303,673
2500-2599	Business	\$55,000	\$0	\$0	\$55,000
2600-2699	Plant Operations and Maintenance	\$3,880,076	(\$5,556)	\$0	\$3,874,520
2700-2799	Student Transportation	\$3,538,716	(\$2,163)	\$0	\$3,536,553
2800-2999	Support Service, Central and Other	\$19,036,913	(\$527,182)	\$0	\$18,509,731
Executive Administration Subtotal		\$31,933,178	(\$374,222)	\$0	\$31,558,956
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

January 16, 2020

Timberlane Performing Arts Center

Default Budget, cont'd



New Hampshire
 Department of
 Revenue Administration

2020
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$100,000	\$0	\$0	\$100,000
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	\$931,000	\$0	(\$531,000)	\$400,000
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$1,031,000	\$0	(\$531,000)	\$500,000
Other Outlays					
5110	Debt Service - Principal	\$1,600,000	(\$1,600,000)	\$0	\$0
5120	Debt Service - Interest	\$42,000	(\$42,000)	\$0	\$0
Other Outlays Subtotal		\$1,642,000	(\$1,642,000)	\$0	\$0

Default Budget, cont'd



New Hampshire
 Department of
 Revenue Administration

2020
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Fund Transfers					
5220-5221	To Food Service	\$1,400,000	\$0	\$0	\$1,400,000
5222-5229	To Other Special Revenue	\$1,377,500	\$0	\$0	\$1,377,500
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
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		\$2,777,500	\$0	\$0	\$2,777,500
Total Operating Budget Appropriations		\$73,078,676	(\$295,600)	(\$608,297)	\$72,174,779

Default Budget, continued



New Hampshire
*Department of
Revenue Administration*

**2020
MS-DSB**

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
1100-1199	TTA 20-21 Contract Increase; One-Time Expend (New Equipt)
1200-1299	TTA CBA Increase; Required Services Increase
1300-1399	Required Services
2000-2199	TTA CBA Increase; One-Time Expend (Equipment)
2200-2299	CBA Increase; Contractual Obligation Decrease; One-Time Expend (Equipment)
2320 (310)	SAU Increase
2320-2399	TTA CBA Increase
2600-2699	Decrease Primex Not-to-Exceed
2700-2799	Net Contractual Decrease
2800-2999	20-21 Default Insurance Decrease; FICA Calculated - Operating Budget; Retirement Calculated - Operating Budget; TTA CBA Increase netted Against Level Funding; Primex Workers Comp NTE Increase
4600	2019-20 Warrant Article #4
5110	Bond Obligation Expired
5120	Bond Obligation Expired



Default Budget

Public Comment on Default Budget.

Revenue Budget

Account Description	2018-19 Budget	2018-19 Received	2019-20 Budget	Proposed 2020-21 Bud Comm
Local Revenue				
0770 Unassigned Fund Bal.	\$1,850,000	\$2,511,989	\$1,000,000	\$1,500,000
1310 Reg Day Tuition	400,000	503,782	525,000	500,000
1314 Summer School Tuition	5,000	2,550	2,000	2,000
1316 Eve. Div./Adult Ed Tuitior	20,000	9,536	8,000	8,000
1322 Special Education Tuitior	0	42,632	0	0
1510 Earned Income	0	44,778	0	45,000
1600 Food Service	1,257,000	951,802	950,000	1,007,500
1920 Permanent Funds	400	0	0	0
1990 Other Local Revenue	350,407	410,629	305,000	350,000
1990 SAU Rental	42,250	42,250	42,250	42,250
5223 PAC Programs	35,000	55,914	55,914	77,500
State Revenue				
3111 Education Grant	9,815,032	9,995,751	9,735,638	11,174,203
3210 Building Aid	1,103,810	1,110,592	1,110,592	0
3220 Kindergarten Aid	0	121,727	120,000	0
3249 Voc Ed Transportation	31,000	35,002	35,000	35,000
3260 Child Nutrition	17,500	17,636	17,500	17,500
3230 Catastrophic Aid	525,000	597,965	550,000	550,000
3290 Other	79,220	117,717	0	50,000
Federal Revenue				
4300 Federal Projects	1,390,000	1,101,292	1,300,000	1,300,000
4560 Lunch Reimbursements	350,000	374,150	375,000	375,000
4580 Medicaid	560,000	99,735	585,000	125,000
4260 Other	20,000	92,370	92,370	20,000
Other Revenue				
5230 Trans- Capital Projects			531,000	
5250 Trans- Capital Reserve				
Total Income	17,851,619	18,239,800	17,340,263	17,178,953
District Assessment	54,018,988	53,590,264	55,988,413	57,909,674
Total	71,870,607	71,830,064	73,328,676	75,088,627

January 16, 2020

Timberlane Performing Arts Center



Revenue Budget

Public Comment on Revenue Budget.



Article 3 – Capital Reserve Fund by Surplus

Shall the voters of the Timberlane Regional School District raise and appropriate up to **\$250,000** to be placed in the School Building Construction, Reconstruction, Capital Improvement and Land Purchase Capital Reserve Fund established in 1996, with such amount to be transferred from those funds in the June 30, 2020 unassigned fund balance available for transfer on July 1 of this year which were apportioned as Capital Expenses in 2019-2020 in accordance with Article 6 of the Timberlane Regional School District Articles of Agreement? No amount to be raised by additional taxation. (MAJORITY VOTE REQUIRED)

Recommended by the School Board 9-0-0



Article 3 – Capital Reserve Fund

Public Comment on Capital Reserve Fund.



Article 4 – Three Year Collective Bargaining Agreement (Timberlane Support Staff Union)

Shall the voters of the Timberlane Regional School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Support Staff Union and the Timberlane Regional School Board, which calls for the following increases in salaries and benefits at the current staffing levels over the amount paid in the prior fiscal year:

Fiscal Year	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Estimated Increase	\$305,644	\$242,921	\$231,638
		3-Year Total	\$780,206



Article 4 – Three Year Collective Bargaining Agreement (Timberlane Support Staff Union)

AND

further to raise and appropriate the sum of \$305,644 for the 2020-21 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at the current staffing levels? (MAJORITY VOTE REQUIRED)

Recommended by School Board 9-0-0



Article 4 – Three Year Collective Bargaining Agreement (Timberlane Support Staff Union)

Intent: This article will allow the school district to enter into a successor three-year contract with the Timberlane Support Staff Union. The proposed contract ratified by the union and the school board represents a 2.50% increase in the salary schedule for year one, a 3.50% increase in the salary schedule for year two, and a 3.50% increase in salary schedule in year three.



Article 4 – Three Year Collective Bargaining Agreement (Timberlane Support Staff Union)

Public Comment on Three Year Collective Bargaining Agreement (Timberlane Support Staff Union).



Article 5 – Authorization for Special Meeting on Cost Items

Shall the voters of the Timberlane Regional School District, if Article 4 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 4 cost items only? (MAJORITY VOTE REQUIRED)

Recommended by School Board 9-0-0



Article 6 – Middle School Roof Maintenance and Repair

Shall the voters of the Timberlane Regional School District raise and appropriate \$500,000 for maintenance and repairs of the Timberlane Regional Middle School roof as referenced in the Timberlane Regional School District Capital Improvement Plan? This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until June 30, 2023. (MAJORITY VOTE REQUIRED)

Recommended by School Board 9-0-0



Article 6 – Middle School Roof Maintenance and Repair

Public Comment on Middle School Roof Maintenance and Repair.



Article 7 – Withdrawal from SAU55

Shall the Timberlane Regional School District accept the provisions of RSA 194-C providing for the withdrawal from a school administrative unit involving the school districts of Timberlane Regional and Hampstead, in accordance with the provisions of the proposed plan? (3/5 MAJORITY VOTE REQUIRED)

Recommended by School Board 7-2-0



Article 7 – Withdrawal from SAU55

Public Comment on Withdrawal from SAU55.



Article 8 – General Acceptance of Reports

Shall the voters of the Timberlane Regional School District accept reports of agents, auditors, and committees as written in the 2019 Annual Report? (MAJORITY VOTE REQUIRED)

Recommended by School Board 9-0-0



Article 8 – General Acceptance of Reports

Public Comment on General Acceptance of Reports.



Article 9 – Expendable Trust Fund for Withdrawal by Petition

If Article 7, Withdrawal from SAU55, is approved, shall the Timberlane Regional School District raise and appropriate the sum of \$228,600 to fund a new expendable trust fund and to authorize the Timberlane School Board to use/transfer money from this fund to pay Timberlane's share of ongoing healthcare liabilities of retired SAU55 employees?



Article 9 – Expendable Trust Fund for Withdrawal by Petition

Public Comment on Expendable Trust Fund for Withdrawal by Petition.



Article 10 – Funding for Transition in Preparation for Withdrawal from SAU55 by Petition of Rob Collins et al

If Withdrawal from SAU55 is approved, shall the voters of the Timberlane Regional School District raise and appropriate \$100,000 to fund the recommended transition period defined in the SAU55 Withdrawal Plan by the SAU55 Withdrawal Planning Committee?



Article 10 – Funding for Transition in Preparation for Withdrawal from SAU55 by Petition of Rob Collins et al

Public Comment on Funding for Transition in Preparation for Withdrawal from SAU55 by Petition of Rob Collins et al.



Special Meetings

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

The School Board will meet subsequently to review the warrant articles and to conduct board business.



Deliberative Session

Thursday, February 6, 2020
at 7:00 pm in the
High School gymnasium

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



Thank you!