

Tamworth School Board Budget Meeting
December 6, 2011
K.A. Brett School

School Board members attending: Charlie Pugh, Jack Waldron, Carolyn Hemingway

Others attending: Jay McIntire, Raina Shearer Chick, Rob Troon, Laurie Verville, Ruth Timchak, David Giampietro, Kathy Barrett

Chairperson Charlie Pugh called the meeting to order at 5:30 p.m.

The board was given a copy of the draft 2012-2013 budget for review before the meeting. Charlie asked if anyone had any general comments regarding the budget and Jack Waldron stated that there was serious underfunding last year and that there were two significant errors. One area was the District's contribution to Teacher Retirement. This occurred because the State decreased their contribution which the District had to fund. The other major error occurred in funding for Health Insurance where the budget was underfunded by approximately \$60K. In this case a mistake was made in calculating the necessary budget amount. There was also underfunding in the 1100 Teacher Salary line.

It was noted that going forward there should be notes after each account function that there are questions about.

The administration presented both a Level funded Budget and a second budget with recommended discretionary increases. The Board indicated that a Level funded budget is desirable.

There will be an increase in health insurance costs. Also, NH Retirement will increase due to the state changing the calculation that the District will contribute. The change instituted by NH Retirement will be putting more of the burden on the District & the taxpayers.

Under health insurance there were two things that have affected the budget line: one is an increase in premiums (4.3%) and a change in insurance for some employees. There was an 8 ½% increase in teacher health insurance. This is due to the fact that a long term substitute is now an employee.

The Teacher 1100 salary line is projected to increase by 8%. This will be investigated, it seems much too high.

The Early Retirement line shows no funding in the current budget, it must have been funded ,this will be investigated.

The 1100 Teacher Retirement was budgeted at \$93,202, the actual expense was much higher. This needs to be documented. There is a 3% increase in Teacher Retirement, the

38% in the budget line needs to be explained. This issue is present on all the Teacher Retirement lines in the budget.

A new “Debt Obligation – Tuition” line has been added to reflect the fact that some of our Kennett tuition is dedicated to paying the Kennett Bond. This is tuition not a debt payment from Tamworth's perspective. There is a decrease of \$113K in the Kennett Tuition for next year.

Charlie asked Rob about the replacement plan for classroom textbooks. Discussion ensued with no clear impact on the budget.

The Technology Equipment line increased by \$18K. This is to follow the District Technology plan. That plan will be presented to the Board at the December Board meeting.

Jack stated that there is an increase in the paraprofessional salary line. There is a question on the FTE of paraprofessionals. This will be investigated.

Special Ed health Insurance is up \$75K. This is an area where it was mistakenly underfunded. We need to get the exact numbers and portray this accurately, Health Ins is not increasing by 54%.

Out of district tuition line is up. Raina explained that Preschool tuition is paid to the town of Freedom. Next year the tuition may be a higher figure due to placements of special education students in the program. She feels it's better to budget on the higher end rather than lower.

Charlie stated he would like to see the Gifted & Talented program moved into the general education account. Both Jack Waldon & Caroline Hemingway agree that this program should be moved. In addition, Jack stated that an explanation is needed for the general public regarding the decision behind moving this item.

The Co-curricular line is up 22% - that line includes coaches, referees, the student council advisors, etc. Stipends are taxable.

The Truant Officer needs to be added back into the budget.

The Guidance Counselor's salary was under budgeted last year. We need to present the actual dollar figures.

Charlie questioned the account note under achievement testing amount of almost \$4,000 that includes NWEA testing and Aims Web, which is a student achievement database. His question is “Where is the data?” We haven't seen any data.”

The funding of the Nurse position needs to be clarified. The budgeted amount was unrealistic.

The funding and classification of the Tech Service Technician needs to be explored. Both the level of funding and the issue of salaried vs hourly with overtime.

The funding of the Treasurer Bond appears to be occurring in two separate lines

There was discussion of increasing the Board Secretary line since we are now paying hourly rather than a Stipend.

There was discussion of dropping or decreasing the School Board Contingency which is \$10K. The decrease would be to \$5K.

Salary increases for both the Principal and Admin Asst salary lines were in the proposed line but not the level funded line. Something needs to be in the level funded line.

Both the Custodial Salaries and Health Insurance were inexplicably underfunded in the current budget. We need actual numbers and a note on this account..

The \$500 for propane was questioned, it seems to be a new entry. Rob will check this out.

We need some clarification on the Fuel Oil prices and budgeted amounts.

There was discussion of what is included in "Maintenance of the Building" and the Board indicated there should be a separate line for Capital Improvements.

The question was raised as to whether the school district will need a deficit appropriation warrant article this year because of mistakes on the budget for last year.

There was much discussion about Special Education transportation. Raina will explore whether we have any viable options.

In the next pass of the budget the Board wants to see the Food Service lines.

Jack Waldron would like the budget updated in conjunction with the school board meeting and to have a copy of the newly updated budget for the school board meeting on December 15th.

The meeting adjourned at 8 p.m. with a motion by Charlie Pugh that was second by Jack Waldron. **All in favor**