APPROVED PUBLIC MEETING MINUTES

Note: When feasible, TRSB meetings are videotaped. These meeting minutes reflect only a basic summary of the meeting topics, discussion, and action. The Vimeo recording of this meeting can be viewed at: https://vimeo.com/trsd
Materials presented at the board meeting may be viewed at: School Board Meeting Agenda Materials

Timberlane Regional School Board
Meeting Minutes

Regular Board Meeting
October 16, 2025
7:00 PM

Superintendent's Office
30 Greenough Road
Plaistow, NH

Call to Order
Board Members Present
Mark Sherwood, Marianne Springer, Brienna Woodworth, Alyssa Kowalczyk, Don Woodworth, Jack Sapia, Katie Knutsen

Excused Absence: Paul LeCain, Shauna Manthorn, Cameron Stack

Seated at the Board Table
Justin Krieger, Superintendent
Sandra Allaire, Assistant Superintendent

Administrators Present
Maria Watkins, Business Administrator/CFO
Mark Pederson, Director of Secondary Education

Mrs. Knutsen called the meeting to order at 7:01 pm.

APPROVAL OF MINUTES

MOTION: Mrs. Woodworth motioned to approve the public meeting minutes of 10/2/25 as amended. Seconded by Mr. Sherwood Motion passed: 7-0-0

MOTION: Mrs. Kowalczyk motioned to approve the 10/2/25 non-public meeting minutes. Seconded by Mrs. Springer Motion passed: 7-0-0

DELEGATES & INDIVIDUALS

Michael Boucher of Atkinson spoke about the Tax Cap Committee. He stated that tax caps just don't work. Any financial mechanism that artificially limits spending doesn't work for any service you are trying to provide in which you want full functionality. He thinks the conclusions

of the Committee agrees with his opinion. He believes the real solution is to show up at Deliberative Session.

Jack Sapia of Atkinson wanted to address some comments made at the last school board meeting about him not being prepared or not coming to the meeting prepared. He has consistently reviewed materials, asked questions, and has come more than ready to engage. He said that suggesting otherwise would be inaccurate. Mr. Sapia believes this was just another effort to silence him. When censorship enters the picture, the flow of ideas narrows, power concentrates and representation becomes hollow.

Chris Tardif of Atkinson said he was on the Tax Cap Committee so he will not express his opinion ahead of the presentation. He wanted to express gratitude to the Board and to the community for forcing this issue to happen.

There were no other members of the public who signed up to speak.

MOTION: Mrs. Kowalczyk motioned to move the remaining 18 minutes to the end of the meeting. Seconded by Mr. Sherwood Motion passed: 7-0-0

STUDENT REPRESENTATIVE

Cameron Stack presented his school-wide report and highlighted happenings around the District via a recording. The PSAT's took place at the high school during the school day. They had an ALICE drill. The pre-k students at Sandown Central took their first walking trip to the Sandown Fire Department. The Sandown North news team has officially transitioned to the student anchors. Atkinson Academy celebrated Fire Prevention Week.

CURRENT BUSINESS

a. Tax Cap Committee Report

Mrs. Springer and Shawn O'Neil of Danville, summarized the findings by the Tax Cap Committee and read the names of committee members. They focused their study in three areas: legal considerations, the experiences of comparable NH school districts with tax caps, and the fiscal and potential collective bargaining negotiation implications for Timberlane. The committee was in agreement that under the current legislative requirements, implementation of a 2.5% tax cap would increase risk and uncertainty during the budget development process and the district could not maintain staffing, program and service levels.

They referred to the recent legislation that a warrant article to establish a tax cap will now require a 3/5th majority vote. If a tax cap is in place, a warrant article that is amended at the

Deliberative Session to increase the value to an amount that would exceed the tax cap allowance would require a 3/5 majority at Deliberative.
There are currently two multi-town SAU's that are SB2 entities who have tax caps: Hollis-Brookline and Newfound. Because the tax cap is based on tax apportionment not total budget, fluctuating revenue estimates and receipts add additional uncertainty and risk to the budget process. Timberlane has 8 Collective Bargaining Units and some unaffiliated employees. The increases negotiated for any contracts would also be part of the total expenditures allowed under the tax cap. A spreadsheet was provided which shows how the 2.5% tax cap and the ADMR and CPI tax cap would have compared to the actual budget changes from FY23 to FY26. There is also a hypothetical calculation of the FY27 budget impact. The conclusion is that reduction to staffing, programs and/or services would be required to meet such a tax cap.

(The full Tax Cap Committee report is attached to these minutes.)

b. FY27 Full-Time Kindergarten Presentation

Mr. Krieger provided a presentation on the proposal for the district to implement a tuition-free full-time kindergarten for FY27. He provided a current model of enrollments from 22-23 up to 25-26. The enrollments were broken down by town and by Full day and Half day kindergarten. In the current model for the FY26 operating budget, there is 12.5 FTE Kindergarten teaching positions, 12 FTE Kindergarten paraeducator positions, transportation contract, facilities budget, curriculum and professional learning budgets, and the elementary school budgets.

Mr. Krieger explained if the current model changes, they will lose tuition revenue, they will gain adequacy revenue and will assess the staffing numbers. He displayed the Actual tuition revenues from FY 24 and FY 25 for each town. We would lose those tuition revenues. In FY25, the total tuition revenue was $541,356. With the full day model, we would gain adequacy revenue. In FY27 it would be an additional $2,175.50 per student. In FY27, full base adequacy is $4,351. The full day model would require increasing staffing from 12.5 FTE kindergarten teachers in FY 26 to 13 FTE kindergarten teachers in FY27. We would also increase paras from 12 in FY26 to 13 in FY27.

Currently, we have 12 classrooms across the district with a maximum of 20 students per classroom.

Mr. Sherwood would like to see a cost analysis in getting some of those hypothetical numbers. He personally believes there is a benefit to having Kindergarten but we also need to weigh the cost associated with that and what the increased burden spread across the community would be. He would like the Board to charge Mr. Krieger with that.

Mrs. Woodworth asked if we move to the full day kindergarten model, that would remove the half day option for any families. She asked if those families would have the option of not attending full day kindergarten. She wanted to know what the alternative would be for them.

Mr. Krieger said if there are parents who want a half day model, they can send their child for only half the day and they would provide their own transportation.

Mrs. Kowalczyk doesn't believe it would have a huge impact.

Mr. Sapia asked if there is data available that would quantify early intervention as it relates to what the savings are down the road. That would be a way of justifying any additional cost.

Mr. Krieger stated maybe the next time they set an agenda item here, they will have some more numbers they can share and the secondary part of that portion would be what we would see as the benefit or the documented benefit of kindergarten.

c. Athletic Turf Services Request for Proposal

Mr. Krieger provided the Board with questions from the School Board at the last meeting and the responses to those inquiries by the Administration. He stated that moving forward, they will be attaching the actual RFP when those recommendations are being made to the Board.

Mr. Sapia said he reached out to a dozen different companies and also cost out purchasing the equipment or renting it. It makes sense to look at this from all different perspectives. All the companies said the first thing you do is to test the soil. It was the general consensus of the companies that it is too late to seed. Some didn't say they couldn't do it, they said they wouldn't do it. He stated making a 3-year commitment to this before we have the soil tested gives him pause.

Mr. Krieger stated the soil was last tested in 2021.

Mr. Sherwood explained they are not doing fertilizer with this so he is comfortable with it but agrees that in the future, they should certainly look at the cost benefit of purchasing our own deep core aerator.

MOTION: Mr. Sherwood motioned to approve entering into a 3-year contract with Specialized Turf Services to provide core aeration, seeding, and top dressing services to the main campus athletic fields, in the total amount of $70,040. Seconded by Mrs. Kowalczyk Motion passed 6-1-0 (Sapia opposed).

d. Overnight Travel Requests

Mr. Pederson presented two overnight trips for Board approval.

The first is the Youth and Government Club. He is requesting to have the Club and advisors/chaperones for an overnight trip scheduled for this spring. It will be on April 9, 2026 at

State House in Concord, NH for Grades 9 – 12. The cost is covered by the YMCA.

MOTION: Mr. Sapia motioned to approve the Youth and Government Club's overnight trip request from April 9-11, 2026, to attend the James O'Neil Leadership Training and Model Legislature Program in Concord, NH. Seconded by Mrs. Woodworth. Motion passed: 7-0-0

The second overnight trip request is for the TRHS Diplomacy Club to attend the annual Harvard Model Congress Conference which allows TRHS students to participate in the prestigious model congress simulation. This would be held February 19-22, 2026 in Boston. The total cost is $6,700 in which $2,000 is covered by the budget. The remaining cost is covered by the students.

MOTION: Mrs. Kowalczyk motioned to approve the TRHS Diplomacy's Club overnight trip request from February 19-22, 2026 to attend the Harvard Model Congress Conference in Boston, MA. Seconded by Mrs. Woodworth. Motion passed: 7-0-0

Mrs. Springer suggested having the students come back to share their experiences in these field trips during the Student, Staff, Family Share portion of the school board meeting. Mr. Krieger thought that is a great idea.

E. Budget to Actual Report

Mrs. Watkins presented her monthly budget to actual report. She mentioned at the end of September they had 3,300 registered students and 596 employees and 61 Special Education contracted positions.

Mrs. Knutsen asked Mrs. Watkins to expand upon the revenue vs expenses. We are already over what we were at last year and she asked what is driving that.

Mrs. Watkins said salaries and benefits. Benefits are more expensive this year. They had a 13% increase in health insurance, higher salaries and NH Retirement is also higher due to the percentage of earnings.

F. Warrant Articles (1st presentation)

Mrs. Knutsen provided the Board with the draft warrants as of today. There are 14 warrant articles and review of the warrant articles will be a recurring theme for the upcoming school board meetings.

G. ED306 Updates

Mrs. Allaire provided an update. The approved revisions to the Minimum Standards for Public School Approval (ED 306 rules) will take effect on July 1, 2026. Mrs. Allaire provided an overview of key updates to the standards and outlines the district's ongoing efforts to ensure full compliance with the forthcoming requirements. She explained our model for awarding credit will change. That will be the most significant change at the high school level. We have the potential for students to earn a passing grade and not earn credits because they may not have met all of the competencies for the course.

Mrs. Allaire also stated that districts must review and revise local policies, evaluate curricula, and ensure that locally developed competencies align with state standards and graduation requirements.

H. Policies

Mrs. Allaire presented two policies for a First Read.

Policy IHCA- Summer Learning has been revised to accommodate new rule 306.04(b)(21)(e)(6), requiring schools to have a policy for how career readiness activities, and opportunities to achieve graduation competencies can be included in summer activities.

Policy IK-Earning of Credit has been completely replaced, and the title changes, to better align and conform to the overhauled 306 rules.

MOTION: Mr. Sherwood motioned to approve the First Read of Policy IHCA-Summer Learning and Policy IK-Earning of high school credit – Achievement of Competencies. Seconded by Mrs. Springer Motion passed: 7-0-0

Mrs. Allaire also presented the Revocation Notice for Policy IKAA-Interdisciplinary Credits, Policy ILBAA-High School Graduation Competencies, and Policy IMBC-Alternative Credit Options for High School Graduation. These policies are being recommended to be repealed. In order to revoke a policy, they need to give the community advance notice and a majority vote of the entire school board is required.

ADMINISTRATORS REPORT

Mr. Krieger reported on the health insurance. Their carrier is HealthTrust. HealthTrust issued their new rates as follows: On the AB20 plan, the rate increased 11.1%. On the AB SOSS plan, it is a 14.1% increase. On the Open Access which is a new plan, it is a 8.5% rate increase.

The dental plan is a 4.4% rate increase and there is no increase for life insurance or long-term disability insurance. Vision is 100% paid by the employees and there is no increase. Mr. Krieger referred to some other districts in NH who are receiving health insurance bills that were unexpected. Timberlane is not in that situation. Our exposure is our premium and no more because HealthTrust is a non-accessible carrier. He read aloud a portion of a letter from HealthTrust assuring the district of that.

The next budget committee meeting is next Thursday. They will be presenting the Special Education, Student Services and Facilities budgets. Those total about 14% of the budget.

Mr. Krieger would like to come back to the Board down the road and report out what we are investigating the number of families in our district who are accessing the Education Freedom Accounts. In NH, this is known as the Voucher Program.

Mrs. Springer has the NHSBA Delegate Assembly on Saturday, October 25, 2025.

Mr. Krieger recognized John Verity who is the newly hired Special Education Coordinator at the high school. He had his related service team write to him. They wrote about how the school participates in the NH Week for Hunger at the end of September. The related service team was able to set long and short term goals with the kids and delivered related services to kids not in isolation, but through a real event where kids were doing something in their community.

He let Mr. Woodworth and Mr. Sapia know he will be presenting to the Atkinson Select meeting on Monday night and if they wanted to attend. He will be with the Plaistow Select meeting on November 3rd if Mrs. Knutsen and Mrs. Manthorn would like to attend.

Mrs. Allaire shared with the Board that they learned earlier this week a former employee, Steven Scanlon, who was employed with Timberlane for 31 years in the high school counseling department passed away on Sunday from a battle with cancer.

COMMITTEE REPORTS

Mrs. Springer said the next Curriculum and Assessment meeting is November 5th. She attended the Danville Select meeting a week ago. She mentioned to them the idea of moving the Deliberative Session from a Thursday night to a Saturday. That has been on the Danville radar for the last two Select meetings. They received some feedback from the community expressing some interest in moving it to a Saturday.

Mrs. Woodworth stated the CIP is meeting on November 10th and Wellness Committee meets on November 19th.

Mr. Sherwood met with Mr. Krieger and some other folks with the TSSU negotiations. He believes they are heading in the right direction.

Mr. Woodward said they just went through another session with the TAU folks. They will be moving forward from some of their concerns to some critical decision making on where we can apply increases and where we can't.

OTHER BUSINESS

Mrs. Springer referred to SB57 which created a committee to study reducing the number of SAU's in the state. She listened to one meeting and attended a second meeting this week. She would like to go to their meeting next week and make a statement on behalf of the school board.

Mrs. Springer read the statement she prepared: "In March 2019, the Timberlane Regional School District voters approved the establishment of a planning committee to study the advisability of the withdrawal of Timberlane from SAU 55. Following the recommendation of this planning committee, in March 2020, Timberlane voters approved the withdrawal of Timberlane Regional School District from SAU 55. The new single district SAU 106 began
July 1, 2021, after a one-year transition period. The Timberlane Regional School Board is not in favor of state-mandated SAU consolidation, which would jeopardize the current local control of the four towns in this district. RSA 194-C:2 already provides a mechanism for districts within the state of New Hampshire to merge and create a larger SAU if doing so seems educationally and/or fiscally sound. A state-wide directive would reduce local control."

MOTION: Mrs. Knutsen motioned to grant Marianne Springer the authority to present the statement representing the Timberlane Regional School Board. Seconded by Mrs. Kowalczyk. Motion passed: 6-0-1 (Springer abstained)

Mrs. Woodworth announced she will be hosting a free yoga class tomorrow night at Sweat & Soul yoga studio in Hampstead, NH to help raise money for breast cancer.

Mr. Sapia asked Mr. Krieger where they stand with the enclosure consultant search. Mr. Krieger has a tentative date for the walkthrough on October 28th.

Mr. Sapia attended the Budget Committee meeting last week and when the CIP number came up, it got increased from $1.75 million to $1.892 million. This board voted on $1.75 million for those projects and wanted to know who changed the spreadsheet and why is there another $140,000 on it.

Mr. Krieger explained the CIP recommended projects at a cost of $1.75 million is a best guess and there is a little bit of a contingency in the CIP. Mr. Sapia doesn't ever remember them adding in a contingency to the CIP. He also said that $140,000 seems to be a very specific number.

Mrs. Watkins stated the budget for that has been $1.892 million since 2023. She explained they carry that amount every year because they leave a contingency in case those projects come up costing more or we have any other emergency in the district.

Mr. Sapia asked Mr. Krieger if he plans on doing that renovation of the varsity baseball field before the snow flies. He also asked what the plan is for the girl's JV softball field and the Middle School field which is for softball/baseball. He said those are beyond playable and it didn't have to get that way. He asked if those conditions are going to be rectified by late November.

Mr. Krieger responded he is not prepared to talk about the field maintenance tonight. He asked Mr. Sapia to send him the exact fields he wants updates on and he would be happy to come back at the next meeting and report out what the plans are for those fields.

Mrs. Knutsen asked that for the next board meeting, they can get an update and that Mr. Sapia will send Mr. Krieger an email on the specific in-fields.

DELEGATES & INDIVIDUALS (cont'd)

Chris Tardif of Atkinson expressed his opinion on the Tax Cap Committee findings. He disagrees with a statement made earlier that it was proven that the funds last year were not needed. They were needed. This tax cap creates an unnecessary hurdle for them moving forward and it limits their flexibility. It is a bad idea all around.

Michael Boucher of Atkinson thanked the Board for the Kindergarten presentation and mentioned some calculations he did on his own. He also asked if a study was ever done to find out from parents if they wanted full day or if some First Grade parents chose to opt out of kindergarten.

There was no further business before the Board.

Mrs. Knutsen closed the meeting at 9:54 PM. There was no non-public session.

Respectfully submitted,

Linda Mahoney

Recording Secretary
Attachment A – Tax Cap Committee Report

Approved by the School Board on November 6, 2025

NH School Administrative Unit 106 | Timberlane Regional School District
30 Greenough Road, Plaistow, NH 03865 Voice: (603) 382-6119 Fax: (603) 382-3334
Timberlane.net @TimberlaneRegional @TimberlaneRSD @TimberlaneRSD

Tax Cap Committee Report to School Board

October 16, 2025

Tax Cap Committee Membership
Lou Broad – TTA Union President
Bill Coye – Resident of Plaistow
Sierra Dolce – Resident of Sandown
Justin Krieger – Superintendent of Schools
Alyssa Kowalczyk – School Board Member
Liz Kosta – Budget Committee Member
Laurie Herchenroder – TSSU Appointed Representative
Shawn O'Neil – Resident of Danville
Marianne Springer – School Board Member
Chris Tardiff – Resident of Atkinson
Maria Watkins – CFO / Business Administrator
Karen White – Budget Committee Member

Report
The Tax Cap Committee reviewed the new legislation describing the calculations, warrant wording, and legal process for enacting and over-riding a tax cap in an SB2 district such as Timberlane. The initial focus was on a 2.5% tax cap, however, we also reviewed the alternative calculation methods and considered higher tax cap percentages. We focused our study in three areas: legal considerations, the experiences of comparable NH school districts with tax caps, and the fiscal and potential collective bargaining negotiation implications for Timberlane. The recent legislation requires a ⅗ majority to implement or over-ride a tax cap (up from a simple majority in the previous legislation). The calculation methods are all complex and some are dependent on information that is not available until October of the budget year. The committee was in agreement that under the current legislative requirements, implementation of a 2.5% tax cap would increase risk and uncertainty during the budget development process and the district could not maintain staffing, program and service levels.

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Supporting Details

Highlights of Recent Legislation

- A warrant article to establish a tax cap will now require a ⅗ majority vote.
- There are two calculation methods that could be used for a tax cap. (see attached RSA prescribed wording for warrants)
    - The increase can either be a fixed dollar increase or a percentage of the prior year's tax apportionment (not the prior year's total budget).
    - The tax cap limit can be calculated solely on changes in ADMR and inflation.
- Determination of budget: 1) adjust prior year tax apportionment by any unrestricted fund balance; 2) apply tax cap calculation to determine limit; 3) estimate budget year revenues or assume that they remain stable. 4) take the prior year budget and add the tax cap limit to get the total dollar amount that cannot be exceeded in the sum total of all warrants involving appropriations.
- If a tax cap is in place, the Budget Committee and School Board may not recommend warrant articles where the sum total of all warrant articles involving appropriations exceeds this allowable amount determined by the tax cap calculations.
- If a tax cap is in place, a warrant article that is amended at the Deliberative Session to increase the value to an amount that would exceed the tax cap allowance would require a ⅗ majority vote at Deliberative.
- If a warrant article that causes the total value to exceed the tax cap is successful at deliberative, it will be placed on the ballot, and a ⅗ majority vote would be required.

Unclear Circumstances under the Recent Legislation

- The legislation affects the proposed operating budget and other warrant articles requiring appropriations, but it does not mention the default budget. Using the prescribed default budget formula, the Default Budget may exceed an approved tax cap. It is uncertain how to proceed or implement a default budget.
- There is uncertainty about the outcome if any warrant article that is modified at deliberative to exceed the tax cap receives a simple majority on the ballot question, but not a ⅗ majority.

Experience from other Districts with Tax Caps

- Since the legislation is being newly enacted, there are no districts with tax caps that were developed under this process and formula.
- There are a little over 100 School Administrative Units (SAUs) in New Hampshire and about 20 of them are SB2 entities. Two multi-town SAU's that are SB2 entities currently have tax caps: Hollis-Brookline and Newfound
    - Brookline adopted a tax cap of 8% in 2019. Originally a 2% tax cap was brought forward and it was modified to 8% at their deliberative session.
    - Brookline: the 8% tax cap has not required an override yet, however with two new contracts for the upcoming warrant, the tax cap is expected to be a challenge this year.
    - Newfound adopted a 2% tax cap in 2012.
    - Newfound: Tax cap overrides passed at deliberative in 2014, 2023, and 2024
    - Newfound: Tax cap recessions were attempted in 2017, 2021, and 2025
    - Newfound: An increase from a 2% tax cap to a 5% tax cap failed in 2025
    - Newfound: Positions have been eliminated during the 2% tax cap duration.

Impacts – General

- The tax cap formula depends on information on appropriations information that is not available until mid to late October of a budget cycle. This would mean that the precise budget target is not available until partway through the budget process.
- Because the tax cap is based on tax apportionment not total budget, fluctuating revenue estimates and receipts add additional uncertainty and risk to the budget process.
- Timberlane has 8 Collective Bargaining Units and some unaffiliated employees. The increases negotiated for any contracts would also be part of the total expenditures allowed under the tax cap.
- A tax cap would place significant stresses on the negotiations and may essentially eliminate the possibility of negotiating multi-year contracts.
- Negotiations Uncertainty: As an example, annual increases to health insurance alone have averaged 7.9 % annually over the past 3 years. Since 2018, the annual increase rate has been as low as 1.9% and as high as 12.5%.
- Retirement contribution is a cost for which the district cannot predict or control potential changes to the state's retirement contribution formula.

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Impacts – Specific

- The attached spreadsheet shows how the 2.5% tax cap and the ADMR and CPI tax cap would have compared to the actual budget changes from FY 23 to FY 26. There is also a hypothetical calculation of the FY 27 budget impact.
- Additionally, the attached spreadsheet shows that for the past four years, the annual CPI has exceeded 2.5%. A 2.5% tax cap, therefore, implies that salaries could not keep pace with inflation or would necessitate staff reductions.
- The 2.5% tax cap allowance under the current legislation does not meet the current contractual salary increases. The conclusion is that reduction to staffing, programs and/or services would be required to meet such a tax cap.

Appendices

1) RSA 32:5 b Legislative Changes

2) TRSD Tax Cap Impact Spreadsheet