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

Thursday, February 20, 2025
AGENDA

Regular Business Meeting
SAU 106 Boardroom

Justin Krieger, Superintendent
Katie Knutsen, Chair
Mark Sherwood, Vice Chair

1. **7:00 PM Call to Order – Chair**
2. **Roll Call – Minute Taker**
3. **Pledge of Allegiance**
4. **Approval of Minutes**
5. **Student, Staff, & Family Share**
6. **Student Representative**
7. **Delegates and Individuals**
8. **Current Business**
   a. **FY 2024 Financial Audit Report – INFORMATIONAL**
   b. **2024 Annual Report – ACTION**
   c. **Citizen Line Item Reductions to FY26 Proposed Budget – INFORMATIONAL**
   d. **Policies – ACTION**
9. **Administrator's Report**
10. **Personnel Report**
11. **Committee Reports/Reports of the School Board**
12. **Other Business**
13. **Nonpublic Session – if required.**

DATE	TIME	LOCATION	TYPE OF MEETING
3/4/25	4:00 PM	SAU Boardroom	Curriculum & Assessment
3/6/25	5:00 PM	SAU Boardroom	Policy
3/6/25	7:00 PM	SAU Boardroom	School Board

DRAFT-NOT APPROVED

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

Board Meeting before and after Public Hearing
January 16, 2025
6:33 PM and 10:34 PM

PAC
40 Greenough Road
Plaistow, NH

Chair Knutsen called the meeting to order at 6:33 PM.

Board Members Present
Katie Knutsen, Alyssa Kowalczyk, Shauna Manthorn, Kim McCormick, Jack Sapia, Mark Sherwood, Brienna Woodworth, Don Woodworth

Excused Absence: Paul LeCain

1. Default Budget

The Board met to revote on the default budget due to renegotiation of the transportation contract, which is a decrease of $95,000. Due to this change, the default budget is now $90,048,656. Mrs. Watkins stated this number includes the $250,000 capital reserve, but when presented in the warrant article, the default budget number does not include this fund as it is its own warrant article.

MOTION: Mr. Woodworth motioned to approve the default budget of $90,048,656. Seconded by Mr. Sapia. Motion passed 8-0-0.

2. Personnel Report

MOTION: Mrs. Manthorn motioned to accept the professional nomination of Deanna Flug, Special Education Teacher at Sandown North. Seconded by Mrs. McCormick. Motion passed 8-0-0.

The Board went into recess and then entered into the Public Hearing.

At 10:34 PM, the Board reconvened to take recommended action on warrant articles 2 through 13, not including citizens' petitions.

MOTION: Mr. Woodworth motioned to recommend Article 2, the operating budget of $88,568,076. Seconded by Mrs. Manthorn. Motion passed 8-0-0 (Mr. Sapia initially abstained, but revised his recommendation at the end of the meeting).

Mrs. Woodworth noted that this is a large number but is necessary for the students and education. She commended the Budget Committee and Superintendent for bringing this budget forward as it is a decrease than prior years. Mr. Woodworth expressed that the administration put in effort and brought a budget that can work effectively.

MOTION: Mrs. McCormick motioned to recommend Article 3. Seconded by Mrs. Manthorn. Motion passed 8-0-0.

Mrs. Woodworth questioned if they can take into consideration the FY27 start date or as of date. Superintendent Krieger explained that the language of the warrant is to start kindergarten in FY27 and conversations will be for the next budget cycle. He will be delving into this topic at the public hearing on January 27th and at the Deliberative Session to provide clarity. Discussion ensued regarding the calculation of the costs of providing full-time kindergarten and the benefits of providing this option to students.

Chair Knutsen announced that they do not need to vote on Articles 4-7 and noted historically the Board has not voted on citizens' petitions.

Mr. Sherwood requested a point of clarification regarding Article 4 and if it would be exclusive of the district's contractual obligations. Superintendent Krieger explained the 2.5% cap would be a total budget cap: the operating budget plus any costs associated warrant articles, which may or not include collective bargaining agreements. If approved, it would be part of the FY27 budget cycle planning, placing a 2.5% budget increase cap.

MOTION: Mrs. McCormick motioned to recommend Article 8, the 3-year collective bargaining agreement with the Timberlane Custodians' Union for a 3-year total of $278,689 with the first year 25-26 to raise and appropriate $138,189. Seconded by Mr. Sherwood. Motion passed 8-0-0.

MOTION: Mrs. Manthorn motioned to recommend Article 9, Authorization for Special Meeting Cost Items. Seconded by Mrs. Woodworth. Motion passed 8-0-0.

MOTION: Mrs. Manthorn motioned to recommend Article 10, the 3-year collective bargaining agreement with the Timberlane Cafeteria Workers' Union for a 3-year total of $17,022 with the first year 25-26 to raise and appropriate $4,798. Seconded by Mr. Sherwood. Motion passed 8-0-0.

MOTION: Mrs. Woodworth motioned to recommend Article 11, Authorization for Special Meeting Cost Items. Seconded by Mrs. Manthorn. Motion passed 8-0-0.

Mr. Sapia requested to amend his vote from Article 2. Chair Knutsen requested to continue with voting on the remaining articles and to return to Article 2 afterwards.

MOTION: Mr. Sherwood motioned to recommend Article 12, General Acceptance of Reports. Seconded by Mrs. Kowalczyk. Motion passed 8-0-0.

MOTION: Mrs. Kowalczyk motioned to recommend Article 13, Capital Reserve Fund by Surplus in the amount of $250,000. Seconded by Mrs. Woodworth. Motion passed 8-0-0.

Mrs. Watkins informed the Board if the fund is not expended it gets return to the taxpayers. She explained the last time it was used was last year for $950,000 for the High School boilers.

Chair Knutsen acknowledged Mr. Sapia's request to change his vote on Article 2. Mr. Sapia requested to change his vote to "Yes", which changes the motion to pass by 8-0-0.

Meeting adjourned at 11:22 PM.

Respectfully submitted,
Heather Greenfield
Recording Secretary

DRAFT-NOT APPROVED

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Timberlane Regional School Board
Meeting Minutes

Regular Board Meeting
January 23, 2025
7:00 PM

Superintendent's Office
30 Greenough Road
Plaistow, NH

Call to Order at 7:00 PM

Board Members Present
Katie Knutsen, Alyssa Kowalczyk, Paul LeCain, Shauna Manthorn, Kim McCormick, Jack Sapia, Mark Sherwood, Brienna Woodworth, Don Woodworth

Seated at the Board Table
Justin Krieger, Superintendent
Sandra Allaire, Assistant Superintendent
Dr. Chris Martin, Executive Director of Operations & Special Projects
Abigail Robinson, Student Representative

Administrators Present
Mark Pedersen, Director of Secondary Education
Ginger Drechsel, Director of Student Services

PLEDGE OF ALLEGIANCE

STUDENT REPRESENTATIVE

Abigail Robinson delivered a sports update and a district-wide report, highlighting key events across the schools. At TRHS, the Health and Wellness class took part in a self-defense session, and seven Timberlane alumni returned to share insights from their first year of college. At Atkinson Academy, Mr. Goddard's Jump Rope Club and Let's Get Moving Program are in full swing. The four elementary schools recently held their winter concerts. Sandown North is preparing to launch its Winter Enrichment Clubs, while 4th graders are developing the Sandown Morning News program, sharing their videos with all classes. Danville School welcomed author Marty Kelly for a visit. At Pollard School, the Coin Wars fundraiser is concluding, and students will choose the principal's next hair color. TRMS recently hosted a High School Informational Night.

DELEGATES AND INDIVIDUALS

None.

MOTION: Mrs. Manthorn motioned to move the remaining 30 minutes for Delegates and Individuals to the end of the meeting. Seconded by Mrs. Woodworth. Motion passed: 9-0-0

APPROVAL OF MINUTES

MOTION: Mrs. Woodworth motioned to accept the regular public meeting minutes of January 2, 2025. Seconded by Mrs. McCormick. Motion passed: 8-0-1 (Manthorn abstained).

MOTION: Mrs. McCormick motioned to accept the non-public meeting minutes of January 2, 2025. Seconded by Mr. Sherwood. Motion passed: 8-0-1 (Manthorn abstained).

Chair Knutsen requested to move the Personnel Report up on the agenda.

Superintendent explained that this introduction is for the new nomination of the Director of Facilities. Dr. Martin shared that Mr. Janvrin was one of seven candidates interviewed during the October selection process, though another candidate was initially chosen for the role. However, Mr. Janvrin remained interested in the position, leading Dr. Martin to develop a more individualized interview process for the next round. As part of this process, a core group of five met with each of the three interviewees individually, allowing them to tour multiple schools.

Mr. Janvrin then stepped forward, expressing gratitude for the nomination. He spoke about his previous work experience and the skills he has developed throughout his career.

MOTION: Mrs. McCormick motioned to accept the professional nomination of Frank Janvrin, Director of Facilities. Seconded by Mr. Woodworth. Motion passed: 9-0-0.

CURRENT BUSINESS

a. **SY2025-26 Calendar**

Mrs. Allaire revisited the two versions of the SY25-26 calendar previously presented to the School Board. Both versions—one starting before Labor Day and the other after—maintain the same tentative graduation date. The School Board had initially approved the

before-Labor Day version as a first read. Mrs. Allaire noted that a buffer of snow days, if converted to an hourly calendar, would not impact the graduation date unless an extreme weather event occurred. Additionally, this calendar aligns with the schedules of the CTE centers attended by Timberlane students and remains within the 10-day threshold for scheduling conflicts.

MOTION: Mrs. Manthorn motioned to approve the proposed 2025-2026 school calendar with a start date for students of August 27, 2025. Seconded by Mrs. McCormick. Motion passed 8-0-1 (B. Woodworth abstained).

b. Youth Risk Behavior Survey

Ginger Drechsel, Director of Student Services, Tim Lena, TRHS Student Assistance Counselor, and Mark Pasquini, TRHS Health Education Teacher, discussed the history, administration, and notification requirements of the survey. Mr. Lena explained that the survey was previously conducted from 2001 to 2011, providing valuable data that helped identify best practices and track trends in youth behavior. As an example, he highlighted the 2001 survey results, which revealed a lack of sufficient HIV/AIDS education for middle school students. This data led to the implementation of an evidence-based curriculum to address the gap. He emphasized that the self-reported data is highly accurate and that the survey ensures anonymity.

Mrs. Drechsel informed the Board that while the high school version of the survey is free, there is a cost associated with the middle school version. She anticipates that administering the survey this year may open access to additional funding sources to cover the middle school version in future years. Families will receive official communication outlining the purpose of the survey, the opt-out process, and opportunities to review the survey before it is administered.

c. Curriculum Edits

Mr. Pedersen presented the second read of curriculum revisions for 6th grade World Language, including a change in the Essential Question section and removing German and Latin as they are no longer offered for units at TRMS. Discussion ensued regarding the presence of Latin in current times. The revisions to 7th grade Social Studies include the addition of Introduction to Genocide/the Holocaust. No changes have been made since the first read.

MOTION: Mrs. McCormick motioned to approve the second read/adoption of the 6th grade World Language curriculum edits and the 7th grade Social Studies curriculum edits. Seconded b Mrs. Woodworth. Motion passed 9-0-0.

Mr. Pedersen presented the proposed edits to the Pre-Algebra curriculum, explaining that the course is offered to selected 7th-grade students to prepare them for Algebra I in 8th grade. The curriculum is designed to cover essential skills and content from both 7th and 8th grades, with intentional overlap. While the original curriculum included this overlap, teachers recommended revisions to ensure all key components are explicitly documented.

Mrs. Manthorn requested an expedited approval process for these curriculum edits. However, Mrs. Allaire clarified that, per policy, curriculum changes must go through both a first and second read. Mrs. McCormick acknowledged the significant efforts of the Curriculum and Assessment Committee in reviewing and refining the curricula.

MOTION: Mrs. McCormick motioned to approve the first/second read/adoption of the Pre-Algebra, 7th grade Math, and 8thgrade Math curriculum. Seconded by Mrs. Manthorn. Motion passed 9-0-0.

d. Student Chromebooks RFP

Mr. Henderson outlined the RFP process for acquiring 550 student Chromebooks, explaining that this is an annual purchase for incoming 6th and 9th graders as they begin middle and high school. Chromebooks are also used for SAT testing. The RFP was posted on the district website and emailed to vendors, resulting in 17 submitted bids. Mr. Henderson recommended awarding the contract to Archangel, which submitted the lowest bid.

Mrs. Kowalczyk inquired about the use of collected Chromebooks at the end of the school year. Mr. Henderson explained that devices in good condition are cleaned and redistributed to staff throughout the district. A discussion followed about potentially offering used Chromebooks to the community, though Mr. Henderson expressed concerns about distributing devices that may be in poor condition.

Mrs. Woodworth raised a question about whether students are still practicing handwriting, noting that she has encountered college students who struggle with writing due to frequent typing. Mrs. Allaire responded that state law addresses handwriting instruction at the elementary level.

MOTION: Mr. Sherwood motioned to approve entering into contract with Archangel for 550 chromebooks of $143,704. Seconded by Mrs. McCormick. Motion passed 9-0-0

e. Policies

Mrs. Manthorn presented the first read of policy JLC, Student Health Services, explaining that it aligns with the requirement for school nurses to hold DOE certification. Mrs. Kowalczyk asked about the certification process, and Mrs. Drechsel clarified that it

begins with an application followed by credentialing. To obtain DOE certification, school nurses must have a BSN and a minimum of three years of pediatric experience.
Mrs. Manthorn recommended to move this policy through the process if they do not have any further questions.

MOTION: Mrs. Manthorn motioned to approve Policy JLC Student Health Services for first, second read and adoption. Seconded by Mr. Sherwood. Motion passed 9-0-0

Mrs. Manthorn presented policy EBCA after it was sent back from the School Board to the Policy Committee for further review. She explained that some of the concerns raised were procedural in nature and that details regarding safety and crisis prevention should not be included in the policy to protect those practices. Mrs. Allaire added that the emergency operations plan is only accessible through designated platforms by the principal and superintendent, excluding designees.

Mrs. Manthorn also presented policy GBEB, Staff Conduct, which has returned from the Policy Committee. Mrs. Allaire noted that the updated language reflects existing practices already communicated to staff annually when contracts and letters of agreement are issued.

Mr. LeCain pointed out that policy EBCA references the principal or designee. Mrs. Allaire clarified that this applies only when someone is acting in the principal's place.

MOTION: Mr. Sapia motioned to approve Policies EBCA and GBEB for second read and adoption. Seconded by Mrs. Kowalczyk. Motion passed 9-0-0

ADMINISTRATORS' REPORT

Superintendent Krieger discussed the development of training videos based on Dr. Preble and the Lombard family's November presentation to the School Board. These videos will be used to train staff and support students requiring remediation. He also announced that New England College, with Dr. Preble's assistance, will offer a graduate course to secondary-level staff at a reduced tuition rate of $425 per credit.

Next, Superintendent Krieger presented a FY2024 vs. FY2025 Revenue & Expenses report. He highlighted a $500,000 reduction in apportionment revenue and a similar decrease in grant and tuition-based revenue compared to the previous fiscal year. Meanwhile, expenses have increased, with salaries up by approximately $1 million, benefits by $1.5 million, and general operations by $900,000. Moving forward, he plans to provide more frequent updates.

He also addressed the district's 66 open positions, noting that three have been filled and will soon be removed from the list, while 40 positions were transferred to contracted services with

School Board approval on December 19, 2024. Mr. Sapia questioned why the funds do not remain in the contracted services budget, given that contracted positions cost the district two to three times more. Superintendent Krieger responded that hiring directly would be more cost-effective. Mr. Sherwood added that the 40 vacant positions are being used to fund approximately 20 contracted roles. A discussion followed on how best to communicate this to the public. Superintendent Krieger concluded that 17 positions remain open and funded.

Dr. Martin announced that 924 W-2s had been issued. Mrs. Kowalczyk suggested reporting the actual costs of contracted services compared to hiring in-house staff, which Superintendent Krieger agreed to provide. Mr. Sapia asked whether the district is required to maintain all positions for compliance. Superintendent Krieger clarified that while the state does not mandate specific positions, the district must provide necessary services to students. Dr. Martin emphasized that failing to meet these obligations could lead to costly legal action. She also noted that students today have significantly greater needs than those from 20 years ago.

Discussion returned to the number of W-2s issued and overall district staffing. Mr. Sherwood and Mrs. McCormick referenced an IRS rule change affecting employee classification. Superintendent Krieger stated he would compile a staff trend report.

Superintendent Krieger then outlined 19 unanticipated facility challenges the district has faced in FY25, including replacing a well pump at the high school and pumping sewage at Sandown North. He noted that the School Board recently approved the Phase 3 project list and will soon review the EEI contract. In addition to Phases 1-3, the provided chart included estimated costs for remaining projects under the $25 million lease. Mr. Sapia recommended having the top 20 RFPs ready to ensure preparedness for upcoming projects. He also pointed out that unexpended funds are due to timing and process constraints, not a lack of need.

It was noted that over $3,000 has been spent replacing emergency lights and addressing mitigation efforts at the middle school due to aging infrastructure. Mr. LeCain inquired about the unanticipated high school intercom system issue, to which Superintendent Krieger explained that certain classrooms and areas were not receiving emergency and safety messages.

Continuing discussions from previous School Board meetings, Superintendent Krieger provided an update on the warrant article for full-time kindergarten. He outlined the current costs of kindergarten in FY25, including 13.5 full-time equivalent (FTE) teachers, transportation, facilities, and classroom materials. He explained that eliminating tuition would result in a loss of $709,238 in revenue, while the district would receive an additional $403,102.98 in adequacy funding, based on $2,132.82 per student. The estimated first-year cost of implementing tuition-free full-time kindergarten would be $306,132.02.

A discussion followed on the number of teachers required for full-time kindergarten. Superintendent Krieger stated that 13.5 FTE teachers could accommodate up to 280 students, with a potential need for an additional teacher if enrollment surpasses 280, capping at 300

students. Concerns raised during the Public Hearing were revisited, particularly regarding the financial impact. Mr. Sapia voiced his support, emphasizing the benefits for students. Superintendent Krieger also confirmed that district legal counsel reviewed the current warrant article language, noting that it does not include a cost, as it is modifying the Articles of Agreement.

Superintendent Krieger announced that a 5th-grade round-robin dodgeball competition is scheduled for March 5th.

Mrs. Allaire shared updates from a recent Middle School PTSA meeting, highlighting opportunities for community participation in the upcoming Deliberative Session and Public Hearings. She also announced that childcare will be available for families attending the Deliberative Session.

Dr. Martin reported on her observation of a physics velocity experiment, expressing her admiration for the students' engagement. She also announced the hiring of a full-time first-shift HVAC technician and noted promising custodial interviews. Additionally, she shared that Pollard School and Danville Elementary are nearing completion of their facilities approval process. She concluded by stating she will be revisiting her 100-day entry plan to align with the duties and vision of her position.

COMMITTEE REPORTS/REPORTS OF THE SCHOOL BOARD

Mrs. Manthorn announced that the Policy Committee meeting scheduled for the first month of February has been moved to February 10th due to the Deliberative Session. The Wellness Committee met on January 8th and reported there are numerous wellness initiatives happening across the district. The Wellness policy will be going back to Policy Committee for further discussion about nutrition.

Mrs. McCormick announced the next Curriculum & Assessment meeting is February 4th.

Mrs. Woodworth discussed the topics covered by the Strategic Plan Committee, including Universal Design for Learning, community communication with an emphasis on facility evaluations, and two contract warrant articles. The next meeting is March 20th at 5:30 PM. CIP will be meeting on February 17th at 6:15 PM.

OTHER BUSINESS

Mr. Sapia mentioned that Governor Ayotte will be introducing a bill banning cell phones in schools and shared his thoughts on the implementation of phone pouches in NJ schools.

Mr. Sapia expressed interest in receiving a quarterly report on progress in schools and suggested making it a regular part of the agenda each month. Mrs. Allaire explained that various assessments are administered for different purposes, with state-level assessments focused on proficiency rates conducted in the spring. These standardized assessments provide a benchmark

for how students are performing compared to grade-level standards. Additionally, the district uses other assessments, like iReady, which is a universal screener and diagnostic tool, to offer real-time data on students' progress against those same standards. The Curriculum & Assessment Committee recently reviewed the state assessment data and plans to present it to the School Board. Discussion followed about the impact of counting zeros and how they affect proficiency rates compared to state levels. Mr. LeCain emphasized the value of using an AI platform to identify trends and analyze the data comprehensively.

Mrs. McCormick inquired about the FY26 projection for calculating additional revenue based on 189 students. Superintendent Krieger clarified that adequacy payments are made in arrears, and the district receives varying tuition amounts from families. The person who sets the adequacy figures provided a conservative estimate for student numbers, but he noted that the actual figures could vary significantly.

Superintendent Krieger then asked the School Board if they wanted to vote on the articles they had not recommended at the Public Hearing or if they preferred to revote on all the warrant articles. Also, the Board will be attesting the warrant following this meeting. The Board decided not to proceed with voting on the recommendations for any of the warrant articles.

There were not anymore delegates and individuals.

MOTION: Mrs. Manthorn motioned to enter non-public under RSA 91-A:3, Paragraph II (c) Matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of the public body itself, unless such person requests an open meeting. This exemption shall extend to any application for assistance or tax abatement or waiver of a fee, fine, or other levy, if based on inability to pay or poverty of the applicant. Seconded by Mrs. Woodworth.
Motion passed 9-0-0

The Board was polled:

Knutsen - yes	Kowalczyk - yes	Lecain - yes	Manthorn - yes	McCormick - yes
Sapia - yes	Sherwood - yes	B. Woodworth - yes		D. Woodworth - yes

Motion passed 9-0-0 to enter non-public at 9:38 pm.

Respectfully submitted,
Kelly Salovitch
Chief Executive Assistant to the Superintendent

NOT APPROVED

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Timberlane Regional School Board
Minutes

PUBLIC HEARING
January 27, 2025
7:02 PM

Superintendent's Office
30 Greenough Road
Plaistow, NH

Board Members Present
Katie Knutsen, Mark Sherwood, Kim McCormick, Jack Sapia, Donald Woodworth, Alyssa Kowalczyk, Shauna Manthorn

Excused absence: Paul LeCain, Brienna Woodworth

Seated at the Board Table
Justin Krieger, Superintendent
Chris Martin, Director of Operations

Administrators Present
Lucy Canotas, Director of Elementary Education

Mrs. Knutsen opened the Public Hearing and read aloud the ground rules on how the public hearing will be conducted. She explained this hearing is regarding Warrant Article 3. This is a proposed amendment to the Articles of Agreement to include Kindergarten.

Article 3 reads: To see if the school district will vote to amend the Articles of Agreement of the Timberlane Regional School District as follows:

3. Effective July 1, 2027, the Timberlane Regional School District shall be responsible for the public education of pupils in ~~grade 1~~ Kindergarten through grade 12. Pupils in the pre-existing districts shall be assigned by the Regional Board to attend the elementary schools in the pre-existing districts in which they reside for no less than the first five years of formal schooling. Resident parents or guardians may voluntarily request that their elementary student(s) be assigned to another in-district public elementary school on an annual basis as long as seats are available and that no additional costs (transportation, etc.) be incurred by the School District.
The Regional School Board may assign pupils to a school other than one in the pre-existing district in which they reside for the purpose of special education not available in the pre-existing district. Grades 6 through 12 may be maintained in central schools within the Cooperative District.

NOT APPROVED

12. The Timberlane Regional School District shall provide transportation for all pupils ~~grades 1~~ in Kindergarten through grade 12 to the schools within the district, consistent with the provisions of RSA 189:8, except that until the Timberlane Regional Junior-Senior High School is operative, present regulations pertaining to high school transportation shall apply, and any costs to the Regional School District for this transportation shall be charged to the pre-existing district in which the students reside, who incur this expense.

Mrs. McCormick explained some of her justifications for bringing this forward. She sat on the ad hoc committee for Kindergarten and a common theme they were hearing were that a lot of children in half day kindergarten did not receive the same kind of rigor the students in full day receive. The bottom line was if you have an extra $450/month, then your child can get the full day and if they don't have that, then they have to attend half day and that feels really wrong to her. This is the right time. We have the teachers in place, the facilities in place. This is the time we need to change our Articles of Agreement to include full day tuition-free kindergarten.

Mr. Sherwood spoke of the compelling data out there supporting the advantages of full day kindergarten as it pertains to social, economic and scholastic benefits. There are only four other districts in New Hampshire who do not have it. There are financial advantages as well with being able to identify potential challenges that these kids will face throughout their academic careers earlier rather than later.

Mr. Woodworth explained the area he came from had free full day kindergarten and when he moved to Timberlane in 1980, he was shocked he would have to be putting his son through private kindergarten. Personally, what he is looking at is equity and fairness. For about a $300,000 difference in the budget next year, with all things considered, this is a no brainer.

Mr. Sapia stated he was originally against full day kindergarten for a number of reasons, one being the economic conditions around the district and the country. However, listening to the arguments and keeping an open mind, he began to realize the potential savings on the backside of this and also considered the struggles of a student early on. For him, it isn't so much of an equity issue but how we can help children. He believes if the difference is $300,000, then he thinks there are ways of working that out so there is no impact to the taxpayers.

Dr. Martin spoke on the financials and presented a financial exercise they did because it was asked of them to put some dollars to this as an idea. This is a no cost warrant. It is about the Articles of Agreement.

Currently, if they use the current FY25 operating budget as an example, we have 13.5 full time kindergarten teachers at a cost of $1,356,540. Our current transportation contract is $2.7 million. Included in what we refer to as the $20,000 quoted at the last meeting, are facilities, CIP, repairs and maintenance and staff and classroom materials. Those are all inclusive in that number. She

reviewed the loss of current tuition revenue from the FY24 actuals which total $709,238. If they were to bring on full day kindergarten, we would have the additional revenue per student (this is base adequacy) of $2,132.82 per student. In order for us to achieve that, we would need 189 enrollees at a revenue calculation of $403,102.98. The cost of tuition minus the adequacy figure, would result in the cost of full day kindergarten at $306,000 plus.

Mrs. Knutsen opened up the hearing for public comment.

John Downing from Sandown asked what the Budget Committee has to say about this. Mrs. Knutsen explained there is no cost attached to the warrant. Mr. Downing stated that this is a warrant article to start kindergarten next year. Mrs. Knutsen stated this warrant article is just to amend the Articles of Agreement. Mr. Downing wanted to know if this warrant article was circumventing the approval from the Budget Committee.

Dr. Martin explained we will not be starting full day kindergarten in the upcoming fall. The financials would come in the next budgetary cycle.

Mr. Sapia stated there is nothing that states boards and the budget committee have to vote on warrant articles. This goes back as far back as he can remember. There is nothing that says they have to.

Michael Boucher of Atkinson questioned the adequacy aid that was based on 189 students. The district can have a maximum of 300 students. Mr. Krieger said that was correct, however, he said the Department of Education said 189 students would qualify for that adequacy payment moving forward. It is a conservative estimate. Mr. Boucher asked if it would cost the district more if they had 300 students in terms of extracurricular. Mr. Krieger said we would be able to accommodate those students and when we get to 300, there may be an additional staff we would need to look at.

Sheila Lowes of Sandown questioned whether the ad hoc committee worked on the financials in their meetings. She also asked what the state average cost is for a kindergartener in New Hampshire. Mr. Krieger said the average cost in New Hampshire is $18,000 for a kindergartner. We are getting $2,100 per child now either with full time or part time. Mrs. Lowes asked if the $403,000 includes the grant amount. Mr. Krieger said that it does. Mr. Sherwood said they did work on financials.

Mr. Sapia explained the way he looks at it is if they have a few empty seats in a classroom, let's fill them and give the kids the benefit of being there all day long.

Marianne Springer of Danville referred to the school board meeting in December where full day kindergarten was discussed. There was discussion over the need for one additional full time teacher that would be needed but there is no talk of that now and asked why. Dr. Martin explained they used the FY25 budget and FY24 actuals. This is an exercise. Between now and

when we implement full day kindergarten, there may be staffing fluctuations where we can absorb a full time teacher. Mrs. Springer asked do we have any estimate on how many part time kindergartners we have now who would go full time if it wasn't for the cost. Dr. Martin responded she doesn't believe that data exists currently. She explained they provided the public with an exercise with data they are certain of but have not pursued that data. Mrs. Springer said this warrant article is being presented to voters without any indication that it will cost something and we don't know how much. She questioned how big of a problem is it not having tuition free full day kindergarten.

Mrs. McCormick explained they received feedback from a lot of teachers and families who signed up for full day then had to back out due to their financial situation.

Mrs. Springer stated this amendment to the Articles of Agreement will mandate full day kindergarten in Timberlane which is not currently paid for by the taxpayers. She stated the amendment isn't to address the status quo but to go beyond what we are currently doing. Mr. Sherwood stated that was correct. There was a need and a lot of interest in the community for this so we formed an ad hoc committee. The evidence from his perspective is compelling. Mrs. Springer asked why it wouldn't start until 2027. Mr. Sherwood explained it was due to the timing. Dr. Martin explained how they want to give the teachers an opportunity to plan for this new experience and give our administrative staff the opportunity to through and plan for the arrival of the children entering full day kindergarten.

Sheila Lowes of Sandown doesn't understand why it has to wait for 2027. She mentioned in a full class size, there is actually another adult in the classroom with the teacher. Are those paras covered in this? Mr. Krieger said the district currently maintains regular education paras in each of the kindergarten classrooms. Mrs. Lowes said we are already subsidizing kindergarten and preschool without a yes vote and we are already subsidizing full day kindergarten.

John Downing of Sandown asked why they are putting a zero cost article up that will dictate we have to pay for it without knowing the price tag. Mrs. Knutsen explained all this warrant article does is amend the Articles of Agreement. That is all it does. Mr. Downing responded that is a complete lie to say this warrant article won't cost any money.

Michael Boucher of Atkinson explained we will have multiple students every year who are going to be paid for by the district whether or not we agree to it or not because there are state and federal mandates the district must follow. He doesn't understand the confusion the people have.

Sheila Lowes of Sandown asked if this district approved full day kindergarten, are we legally bound to any warrant article that comes after this in any year that pertains to full day kindergarten and monies in need. She asked them to seek legal opinion on that.

Bob Kincaid of Plaistow asked how many districts there are in New Hampshire. Mrs. Knutsen said there are 160 school districts in New Hampshire. Mr. Kincaid asked if anyone has a

breakout of what the impact $307,000 would have on an average home. Mr. Krieger stated they will have that information at the Deliberative Session.

Michael Boucher of Atkinson commented that private full day kindergarten would cost $500 a week. It actually costs the district more to continue this inefficient system.

Mr. Woodworth explained in order to move forward, we had to get this piece done and in doing so, we are able to get our kids where they need to be. Once we do that, there will be a cost savings over time for the work we don't have to do to catch up kids who have been unfortunately put in a situation where they are not having an equal start with their classmates who are able to afford full day right now. We are trying to do the right thing in a way that is most transparent that we can envision. Moving forward, this is the only way we could do it at this point.

Michael Boucher of Atkinson asked Mr. Krieger if we have to charge tuition and is there a number we have to charge legally. Mr. Krieger said we don't have to charge tuition and the tuition is set by the School Board.

Paul Freeman of Danville asked if he is being forced to pay for kindergarten illegally referring to the Articles of Agreement that states grades 1-12. Mr. Sherwood explained the half day kindergarten was a mandate from the State of New Hampshire. It is in place and the structure is there. This is about changing from half day to full day.

Sheila Lowes of Sandown asked if they believe that $6,500 a year pays for one child to be educated in kindergarten full time. Mr. Sherwood said it would not for the first, second, or third child, but once you have 20 in the classroom, it could pay for them due to economy of scale.

There were no further questions or comments from the public.

Mrs. Knutsen reminded everyone of the Deliberative Session on 2/6/25 and closed the public hearing at 8:03 pm.

Respectfully submitted,

Linda Mahoney
Recording Secretary

Approved by the School Board on

DRAFT-NOT APPROVED

Timberlane Regional School Board
Meeting Minutes

Board Meeting after Deliberative Session
February 6, 2025
11:45 PM

PAC
40 Greenough Road
Plaistow, NH

Call to Order at 11:45 PM
Chair Knutsen called this February 6, 2025 special meeting of the School Board to order at 11:45 PM.

Board Members Present
Katie Knutsen, Alyssa Kowalczyk, Paul LeCain, Shauna Manthorn, Jack Sapia, Mark Sherwood, Brienna Woodworth, Don Woodworth

Excused absence: Kim McCormick

Board members reviewed the warrant articles that were amended on the floor of Deliberative Session and discussed modifying their recommendations for those articles for ballot.

Article 2 – Operating Budget
Shall the voters of the 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 $81,941,925? Should this article be defeated, the operating budget shall be $89,798,656, 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)

Motion: Mr. Sherwood motioned to recommend Article 2; seconded by Mrs. Manthorn.
Vote: The motion failed 0-8-0.

Article 3 – Amendment to Articles of Agreement

To see if the school district will vote to amend the Articles of Agreement of the Timberlane Regional School District as follows:

> 3. The Timberlane Regional School District shall be responsible for the public education of **pupils in** ~~grades 1~~ **Kindergarten** through **grade** 12 **as mandated by the State of NH**. Pupils in the pre-existing districts shall be assigned by the Regional Board to attend the elementary schools in the pre-existing districts in which they reside for no less than the first five years of formal schooling. Resident parents or guardians may voluntarily request that their elementary student(s) be assigned to another in-district public elementary school on an annual basis as long as seats are available and that no additional costs (transportation, etc.) be incurred by the School District. The Regional School Board may assign pupils to a school other than one in the pre-existing district in which they reside for the purpose of special education not available in the pre-existing district. Grades 6 through 12 may be maintained in central schools within the Cooperative District.
>
> ….
>
> 12. The Timberlane Regional School District shall provide transportation for all pupils ~~grades 1~~ **in Kindergarten** through **grade** 12, to the schools within the district, consistent with the provisions of RSA 189:8, except that until the Timberlane Regional Junior-Senior High School is operative, present regulations pertaining to high school transportation shall apply, and any costs to the Regional School District for this transportation shall be charged to the pre-existing district in which the students reside, who incur this expense. (TWO-THIRDS MAJORITY VOTE REQUIRED)

Motion: Mr. Sherwood motioned to recommend Article 3; Mrs. Manthorn seconded.
Vote: Motion passed 8-0-0.

Having no further business before the Board, Chair Knutsen adjourned the meeting at 11:52 PM.

Respectfully submitted,
Kelly Salovitch
Chief Executive Assistant to the Superintendent

NOT APPROVED

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
Minutes

PUBLIC MEETING — **Superintendent's Office**
February 13, 2025 — **30 Greenough Road**
7:00 PM — **Plaistow, NH**

Board Members Present
Katie Knutsen, Mark Sherwood, Kim McCormick, Jack Sapia, Donald Woodworth, Alyssa Kowalczyk, Shauna Manthorn, Paul LeCain, Brienna Woodworth

Seated at the Table
Justin Krieger, Superintendent

Administrators Present
Maria Watkins, Business Administrator/CFO

Mrs. Knutsen called the meeting to order at 7:00 pm. The recording secretary took the roll call.

MOTION: Mrs. Knutsen motioned to enter non-public under RSA 91-A:3, Paragraph II (c) Matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of the public body itself, unless such person requests an open meeting. This exemption shall extend to any application for assistance or tax abatement or waiver of a fee, fine, or other levy, if based on inability to pay or poverty of the applicant. Seconded by Mr. Sherwood Motion passed 9-0-0

The Board was polled:
D. Woodworth – yes Knutsen – yes Sherwood – yes McCormick –yes Manthorn – yes
Sapia – yes B. Woodworth – yes LeCain – yes Kowalczyk -yes

The Board went into non-public session.

Respectfully submitted,
Linda Mahoney
Recording Secretary

Approved by the School Board on

TIMBERLANE REGIONAL SCHOOL DISTRICT
Atkinson, Danville, Plaistow and Sandown, New Hampshire
Minutes of the Deliberative Session
2025 Deliberative Session, held at the Timberlane Regional Performing Arts Center, 40 Greenough Road, Plaistow, NH, February 6, 2025

District Moderator Robert Harb called the February 6th to order at 7:32PM. The Moderator led the assembly in the Pledge of Allegiance, which was followed by a recorded performance of the Timberlane Regional High School Chamber Choir.

School Board (TRSB) Members in attendance: Chair Katherine Knutsen (Plaistow), Vice-Chair Mark Sherwood (Sandown), Shauna Manthorn (Plaistow), Alyssa Kowalczyk (Plaistow), Kim McCormick (Danville), Brienna Woodworth (Danville), Jack Sapia (Atkinson), Paul LeCain (Sandown) and Donald Woodworth (Atkinson).

Budget Committee (BudCom) Members in attendance: Karen White (Sandown), Julie Hammond (Atkinson), Lauren Schlerf (Plaistow), Kathryn Consalvo (Atkinson), Kristi Auclair (Danville), and Sabrina Alberg (Danville)

Also seated with the Board and Committee: Superintendent of Schools Justin Krieger, Assistant Superintendent, Sandra Allaire, Director of Operations and Special Projects Chris Martin, Business Administrator Maria Watkins and District Legal counsel Attorney James O'Shaughnessy.

MOTION: Chair Knutsen made a motion, seconded by Liz Kosta to allow the following non-residents to speak during the meeting: District Legal Counsel Attorney James O'Shaughnessy, Justin Krieger (Superintendent), Chris Martin (Director of Operations and Special Projects).
PASSED by card vote.

Moderator Harb read the Mission statement of the Timberlane Regional School District. He then reviewed the rules of the meeting to the qualified voters in attendance and directed all makers of motions and seconds state their names for the record.

With no objection, the standard moderator rules were adopted for the conduct of the meeting. General comments are limited to 5 minutes. Makers of motions must state their name and address. All votes will be conducted by raising the voting card. If it is close the assistant moderators on the floor will count.

Voters in attendance: Atkinson (116), Danville (162), Plaistow (114), and Sandown (93)

To the inhabitants of the School District of the Towns of Atkinson, Danville, Plaistow, and Sandown, New Hampshire, qualified to vote in District affairs:

The first session of the annual meeting, the Deliberative, you are hereby notified to meet the Timberlane Performing Arts Center, 40 Greenough Rd, Plaistow, NH on Thursday, the 6th day of February 2025, at 7:00PM. This session shall consist of explanation, discussion, and debate of warrant articles number 2 through number 13. 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 13 will be conducted by official ballot to be held in conjunction with town meeting voting to be held on Tuesday, the 11th day of March 2025, 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-8pm
Plaistow	Voting will be conducted at the Plaistow Fish and Game Club from 7am-7pm
Sandown	Voting will be conducted at the Sandown Town Hall from 8am-8pm

ARTICLE 1 – ELECTION OF OFFICERS

To choose the following school district officers:

Danville Voters	School Board Member	3-Year Term
Plaistow Voters	School Board Member	3-Year Term
Sandown Voters	School Board Member	3-Year Term
Danville Voters	Budget Committee Member	3-Year Term
Plaistow Voters	Budget Committee Member	3-Year Term
Sandown Voters	Budget Committee Member	3-Year Term

ARTICLE 2 – OPERATING BUDGET

Shall the voters of the 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 **$88,568,076**? Should this article be defeated, the operating budget shall be **$89,798,656**, 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 8-0-0
Recommended by the Budget Committee 5-4-0

MOTION: Chair Katie Knutsen made a motion to put Article 2 on the ballot as written; seconded by Budget Committee Chair Liz Kosta.

TRSD BudCom Liz Kosta- Liz explained the process by which the budget was reviewed by the budget committee in collaboration with the Business Administrator, Superintendent, and department heads. She explained the drivers of the budget figures. These figures were all included on the slide show and handout that was given to the public.

TRSB Chair Knutsen spoke about the default budget, that it is controlled by RSA and is non amendable. Chair Knutsen went over the default budget drivers that were provided in the handout to the public.

Superintendent Justin Krieger spoke about the FY26 Budget Highlights and FY25 Check-Ins that were included in the slide show. He highlights that this is the first proposed decrease in the past several years, and does not include the 17.5 positions that were eliminated by the school board or reduce student programming.

TRSB Shauna Manthorn, read a prepared statement. Hi, everybody. Welcome as we gather this evening to engage in a thoughtful process to deliberate our school board budget, we need to recognize that every voter, student, taxpayer, family and constituent, has a unique experience and circumstance, and this process allows those thoughts to be heard exchanged in the context of tax contributions related to education. Fundamentally, we understand that most folks see tax contributions as a burden. The discussion tonight goes far beyond tax contributions. We invite folks to view the discussion tonight as investments in our community and our neighbors. Our neighbors are all of you present tonight, and many of them are district employees. Timberlane Regional School District is one of the largest employers in the area. The district employs over 900 employees a year, and about half of them are residents in our district. They are our neighbors. Our community can be strengthened by a well performing school district. The longer range outcome of a well performing school district being an increase in property values, attracting residents, attracting businesses, and many of the community are in attendance tonight. As a regional school district, everyone in this room has a shared connection. We are a community, so as we begin deliberating, we invite you to entertain the shared perspective, to view taxes not as a burden, but as an investment, recognizing that every voter, student, taxpayer, family and constituent, has a unique experience and circumstance in the context of tax contributions related to education. While we are discussing dollars and cents, let's not lose sight of investing in our community and our neighbors. Thank you for being here to engage in the process and welcome you.

Nolan Pelletier, 24 North Ave Plaistow I noticed that there were four people on the budget committee who voted not to recommend the budget and I was wondering if any of those four people would be willing to explain their no vote.

TRSD BudCom Karen White- So the budget process was contentious this year. We all sort of know the challenges that we're all facing financially. I personally did not vote in favor of this budget because I wanted it to be a little lower. I wanted to sort of meet in the middle. I felt that some of the estimates for cost of things were a little higher than they could be, and so that's why I voted not in favor.

TRSD BudCom Liz Kosta- I want to echo what Karen said because I thought if it were just a little bit lower it would be more palpable. I did request not to cut personnel when we asked for budget cuts because we have a lot of needs in our schools and its for the health and safety of our children.

TRSB Jack Sapia- motions to amend Article 2:

MOTION: Jack Sapia (47 Hawke Lane Atkinson) motioned to amend Article 2 by deleting "$88,568,076" and replacing it with "$86,400,000"; seconded by Ben Sharpe (1 Metacomet Ave, Sandown).
VOTE BY BALLOT COUNT: Yes 322 No 111 AMENDMENT PASSES

TRSB Jack Sapia- So I challenged the budget committee this year, and they did a fantastic job. I say with a budget you shouldn't want to increase the budget or decrease the budget; it should be the right budget. And I struggled with this for a very long time. And I think the budget that was offered up is a good budget, it's a solid budget, but there are other considerations taking place. I went back and I agonized over this. I looked for places where potentially we could lessen the burden on the taxpayers, at the same time be able to perform our duties and our responsibilities. I would ask you to look at some of the things that are being done at a much higher cost, because I wish all you people were here five years ago. Construction has increased by 40% that means we're paying 40% more now than what we could have done by getting some of this stuff done six, seven years ago. So, by putting this off, we're kind of shooting ourselves in the foot, but I think this is a workable budget. I think it's a reasonable budget. It will affect some things, but not the critical things. So, I'm trying to find that middle ground, as a few of the budget committee members just spoke to, I think anything less than this, then you start affecting the workplace, and ultimately, the end result.

Michael Mascola, 63 Pollard Rd. Plaistow- I don't think there is tremendous amount of enthusiasm for this amendment so I'm hoping that after some discussion we can take a pulse of the room and potentially move the vote along.

Louise Pajak, 17 Hawkwood Rd. Sandown- I'd like to know if there is someone on the board that could speak as to what would need to be cut to meet Mr. Sapia's amendment.

TRSB Vice Chair Mark Sherwood- I'll take a stab at this because we don't know what would be cut. We simply don't know. So right now, the proposed budget, which is 3.3% less, for the first time in the decade, we've been able to come up with this, with a number that's actually negative rather than positive. Currently, 72.5% of our budget is simply salaries and benefits. So, if we're going to make an additional cut, and according to the stated objective from Mr. Sapia and from others in the audience, the intent is not to decrease staff or personnel. That means that $2 million will have to come from our operating budget. We quite honestly, don't know what the cost of transportation will be. We do not know what utility costs will be. One line that could be cut is the capital line for capital improvements and quite honestly, I would be warmer to Mr. Sapia's motion if I had a sense of confidence that we were not going to cut that line or zero out that line. Years of under spending in our capital infrastructure is what got us into the situation that we needed a lease in the first place. So I am warm to his sensibilities, but I don't know where those cuts will come from. And with the exception of the lease, anybody that makes offers or suggestions of where the budget should be cut. Please tell us where in that 27% of the operating budget, they should come from. Or have the bravery to say it should come from staff.

TRSB Jack Sapia- I do have specific things, I mean, I wouldn't have done this willy nilly. There are some numbers that have been shot around our towns, shot from the hip. This is all I will say, because I don't give any more cause, some of it would come from the lease, a little bit from the capital line, and there are other areas that I would prefer not to speak about in public. And I'm sure most people appreciate why I don't. When you talk about contractual obligations and contracts and personnel, you have to be very careful on what you say publicly. It's not that I don't want to share it with you. It's just that I'm trying to protect your interest, because I don't want to end up in a lawsuit, which will then end up costing you folks even more money, and it's not good to lead with your chin. It's as simple as that. So, I offered up something that I think is fair, and I just mentioned two out of the three areas where I would take it from. I hope, hopefully that suffices. We're all volunteers up here doing our best, and I understand why you're upset. You have a right to be upset.

Holly Patterson, 24 Brady Circle Plaistow- First of all, I'd like to say that I've been called a radical conservative and a tree hugging liberal, so I think I can speak pretty broadly from both sides of the mouth. I was also called a threat to the district. So I'm going to just speak very plainly to the 3% reduction, $3 million over a decade that you are proposing to this group of people. You should be praised about. What about the increase that was 16% for fiscal year 2024. The $3 million that has been suggested to reduce, if we can't get specifics on that then how is there any credibility. This board doesn't have any.

Melissa Marr, 6 Lower Road Plaistow- If you live in a condo association, you know that the older building, the higher the HOA fees are because the buildings are falling apart, and our buildings are falling apart. So that's really sad. It would have been nice if, in years past, things were fixed. But what I did note was that contracted labor went up by $90,000, while 17.5 jobs were eliminated. And I'm not sure what those jobs were that were eliminated, but we do know that contract labor pays way more than the salaries for each job at the school. So we're paying more for contract labor. There's got to be a way to figure out how you can get more employees, because these contract labor, whether it's OT or paras or whatnot, are getting paid way more than what the salary ones are, and they have less of a connection with the students. So that would be an area to look at.

Ryan Labrecque, 174 Main Street Plaistow- I think the suggestion was put forth as a sacrificial lamb, knowing the temperature of the room, I would like to ask whatever the secret reductions are and the reductions that you're putting forth, were those put forth during the budget process by you or not?

TRSB Jack Sapia- First of all, I'd like to point out to everyone that this is a bottom-line budget, so at the end of the day, it would give the board the flexibility to make those reductions wherever the board deems necessary, and that would be done with some deliberation and some research. So it's a bottom line budget. That's number one. Number two, I don't disagree with you about the 16% increase. The problem with that is that didn't happen with this board or the last board. That's a fact. Let's talk in fact. Okay, so it's a bottom-line budget. There's nothing secretive about it.

Ryan Labrecque, 174 Main Street Plaistow- I've heard this from the board, and many have as well, that that wasn't our budget, that wasn't our number. Yet, this board, this administration, the superintendent, has continued to follow a playbook of the district and constantly over budgeting, overspending, and it got so bad that you couldn't spend fast enough to keep that spread down to a minimum. You say it wasn't your responsibility, wasn't this boards responsibility. However, you put forth a budget that includes the vast majority of that increase as well, when it's very clear that the increase is not needed. So you know, I think all you out there, the administration at large puts out misinformation, provides misdirection.

Nola Whitman, 47 Hawke Lane Danville- I think you could reduce the CIP by two items. There are things that I am for currently, one is the Atkinson belfry, I'm fine with that. I think that needs to be done. Two is the roof at Danville Elementary, I'm fine with that. The other two being the high school fence and the bathrooms, I think could be held off. And I would like to just talk about the bathrooms just a little bit. I did go. I did go investigate it a little bit. I'm glad I got to see those pictures, because it actually made me feel better. I'm going to go back to the bathrooms. I'm not against putting in the bathrooms. I just think they need more work. I didn't see the proposal. I did go to Keene to look at what they had. Very impressive, I gotta say, very impressive. I would want to see something similar to what they have, then what the plans that I'm hearing about are. And because of that, I think that we can postpone. That's where I think we can reduce, the bathrooms and the fence. So that's my suggestion. Thank you.

Jen Raymond, 11 Woodland Drive Sandown- I am a 1980 graduate of Timberlane High School as is my husband and my two children. I'm a 24 year veteran Special Ed paraeducator from preschool to fifth grade, ages three to 11, I worked at every elementary school except for Atkinson, other than ESY throughout these years. I'm also the current TSSU co president. I am speaking this evening on behalf of every student I've had the opportunity to work with directly, one on one, that is and those to come as a Special Ed paraeducator one on one. Over the past 24 years, I've learned that preschool is by far the most important educational experience for any child, in my opinion. Currently, I'm working at TLC at Sandown Central and work with preschool students whose parents/guardians feel their children need special education services. They request evaluation, which determines if said student does or does not qualify. I'm speaking on behalf of the teachers, the support staff, and anyone who works directly with any student every single day, our positions cannot be cut, in my experience, with the evaluations that are done on these three year old children, they're kids who have never been to school, and they have an hour, possibly evaluation time. Moderator Harb- I urge you to make a point regarding the amendment on the floor. Jen- Think long and hard about where you make cuts, our children are our future.

Michael Boucher, 19 N Broadway Atkinson- I respect Jack's motion because I feel that he's trying to do what's best, where he's trying to be respectful of taxpayers while also trying to be respectful to the operation of the school. You know, I have children within school, and I'm a taxpayer, and also paid tuition. So, I put quite a bit of money into this, I put quite a bit of money into the school system. And biggest concern that I have with all these discussions, especially on social media, is that we're going to cut to deep. So, I think the fact that Mr. Sapia suggested to do anything to decrease the budget, that's a little bit more in line with what I believe the budget committee members who voted against the budget were thinking, but I think it'd be pretty close to what they were hoping for. I think that's commendable, not trying to speak for everyone to say if it's right or wrong to do this, but it's definitely something worth considering.

Sheila Lowes, 47 Hawkewood Road Sandown- asks to call the question.

Moderator Harb calls for a vote:

Yes: 322
No: 111
Result: Amendment Passes

Michael Mascola, 63 Pollard Rd Plaistow- made a motion to amend Article 2:

MOTION: Michael Mascola (63 Pollard Road Plaistow) motioned to amend Article 2 by deleting "$86,400,000" and replacing it with "$81,941,925"; seconded by Sheila Lowes (47 Hawkewood Rd, Sandown).
VOTE BY BALLOT COUNT: Yes 278 No 174 AMENDMENT PASSED

Mr. Mascola goes on to explain that the actual spend for 2023-2024 was $75,463,725, the average increase over the last 10 years is about $1.339 million, the estimated dollars spent in 2024-2025 was $76,803,163. His estimated need for 2025-2026 is $78,142,601, then factoring the additional CBA increases for 24-25 and 25-26 is about $5 million plus or minus. So they're saying they need about $81,941,925.

John Downing, 17 Phillipswood Road Sandown- I'd like to speak in favor of this motion of $81.9 million. There has been a deep dissection of every dollar spent in the year 23-24 there's been projections made of the money spent thus far into the financials that were just listed for January. The number that has been proposed is in line with what is projected in the budget. With the $81.9, there would be zero cuts to any staff. There would be zero cuts to any type of extracurricular activities. We have identified where the cuts can come from. I'll get to that further on. But there's $3 million alone that was raised and appropriated for the lease available to be cut because it's not being appropriated correctly. That's for starters, transportation can get cut. There are many avenues to cut this budget without cutting staff or services.

Katherine Webster, 12 Jasmine Dr Atkinson- I have a question. What happens now that the budget's been amended and now that there is yet another cut amendment before this body, what happens to the default budget with these lower numbers. Mrs. Knutsen responds that the default will stay the same but that if this $81 million gets passed then that would become next year's default budget.

Julieann Dougherty, 44 Academy Lane Atkinson- I just am coming up to say that as a teacher for just about 20 years, not in the district, but out of the district, I've never seen a decrease in budget. So for a budget committee to come up and hear the residents and make some changes, that is commendable. Then for us to come up here and say that we want to cut more and more and more, schools are already working at bare bones. Teachers are overworked, understaffed, students aren't getting services the way that they should be, because the staffing is not there and that's everywhere. It's not just a localized problem, but it is horrifying to just hear the excitement that people have about cutting from children

Francine Hart, 298 Main Street Plaistow- I would like to give everybody a little bit of a historical perspective. I have the last 10 years of the actual expenditures that the district has spent since 2015 and you all have done a remarkable job in keeping your expenses very consistent. You spent a little over a million dollars every single year. And I say, haha, a little over a million dollars, but it's you've done a wonderful job. It's been very consistent. However, we voted on significantly more than what this district has needed over the last 10 years, and the average is at least 5% more than what you need over 10 years, every single year. And I suspect that's probably why we had to give back $16 million because it's been accumulated year after year. I have some numbers in Plaistow that are a little bit older, a couple years old, but I think the numbers are still pretty good. We have approximately 7800 people that live Plaistow, school aged children, and they count those zero to 24 years old is approximately 21% of our town. 40% are people in the ages of 25 to 54 and the rest of it, 32% which is almost a third of our town, are 55 and older. Which are people who are entering retirement or are already senior citizens. So, our tax rate is $8.28 goes to our town, our local and our state support; $12.44 last year, which is 60% of our tax rate goes to support less than 20% of our people in Plaistow. Now someone mentioned that this is an investment, and I would actually guess that most of the people that are in this room agree this is an investment. But you need to ask yourself, is that smart investment to invest 60% of your money in less than 20% of your people? Our enrollments have gone down over the last two decades, and our pupil costs have gone up. So, I guess I'm respectfully requesting for the people in this room who are voting, just take a breath and push the pause button on all of this expenditure and approve that $81,941,925. We are all in the throws of just coming out of potentially a huge inflation. We don't know what our country is going to be doing. We don't know what our town's going to be doing, but I think we all need to just take a little bit of a breath.

TRSB Vice Chair Mark Sherwood- We do hear the concerns. We hear it because we are your neighbors, and every dollar that we deem worthy of spending is coming out of our pockets. Every dollar we deem not worthy of spending, it stays in our pockets, just like it does yours. We have been hearing this in last year's surplus. At the end of this, ask Mr. Krieger to review that, because there's a lot of misinformation and a lot of confusion as to what the surplus actually does and where it goes and whether it spends and whether it accumulates it doesn't. So, I think that would be clarifying for all discussions going forward. I went to my towns deliberative as I know a lot of you have, a lot of you are on bud com for your towns, have been involved

in looking at this and looking to see whether we were spending responsibly, because it's a narrative that we're spending money hand over fist and our budget keeps on going up year after year. I did a little bit of researching here over the past five years, this is budget increases reported to the state. Atkinson, on average, has increased 8.2%, Danville has increased 6% a year, Plaistow 2.6% and Sandown 5.8%, so an average for all the towns over the past five years, the budget has increased 5.65%. In that same time period, the Timberlane School District has increased 4.2%, a percent and a half less than the average of all our towns. And I don't think any of us that are involved in town governments think that our towns are going out and buying, you know, things that are frivolous. They certainly are not. I know the COVID years are a little bit odd here. So, I went and I know these past couple years have been in the spotlight. The Danville actual spend compared to the proposed is up 15%, I realize that recently they've had some expenditures that were unforeseen. Sandown in that same time frame, the actual 2021 spend compared to their proposed is up 4.3%, Plaistow is up 9.1% and Atkinson is up 8% in that same time period. Our 2021 spend with our proposed budget for 2026 is up 4.4% essentially, our school district, the Timberlane School District is increasing less, our budget, our spend, is increasing less than the district in general. So, I know we are an easy target because the majority of everybody's taxes we are, we get that, we don't represent 22% of the population, as a lady stated, because most of us went to school, went through school, we are all a product of this. And unfortunately, unlike the town, the school district does have responsibility the town doesn't. We are subject to the same increases the towns are the salary, for insurance, but we also have to bus and Special Education, which we are contractually obliged to follow. We get the concern. This is the first time in a decade there's a lower budget. But even prior to that, if you look over the past 12 years, the expenditure, the actual expenditures from our school, and it is in your packet, is lower than all of the towns. We're not very throwing your money away. When you consider future votes, just consider where those moneys are coming from. The majority are in salaries and benefits those are the people. That's something we all need to consider.

Shawn O'Neil Danville- motions to overrule the moderator and not allow the Superintendent to speak on the surplus.

Motion result: PASSES with majority cards raised.

Sheila Lowes, 47 Hawkwood Road Sandown- states that we have been talking about only having 17 open positions right now. Am I correct on that? 17 open positions? Board responds yes. Sheila goes on that we eliminated 17.5 positions. Can I ask how that number went from $727,000, down to $600,000 on that 17.5 positions that were removed by the school board. I believe the initial number on the minutes is $727,000 but yet on the slide it shows $600,000. BA Mrs. Watkins states that the $600k on the slides is only the salaries and does not include benefits. Sheila states that her other question is it seems to me that in house, in house on this on this property, we have 17 open positions. However, we also have 54 contracted positions. That I don't consider those filled, they're still in the salary, they're still in the contract line, but they are, quote, unquote, not filled by Timberlane. So those are actually open positions that are sitting in the budget. Granted you're paying out for contracted services, but they're open positions. But what I don't understand, which I'm very confused about, is, if we need all these positions for contracted services, why aren't these 54 positions being advertised for? We're not even advertising for these people to come in. We're just contracting services. We're not even looking at this point for psychologists or anything else they're not listed in Applitrack. She's saying that there is a lot of money sitting in a lot of places. To say that we only have 17 open positions is a play on words.

Brian Boyle, 24 Winslow Drive Atkinson- wants to make it crystal clear to every employee in this room, there is not one position that will be eliminated on this proposal. Last year, last year, this district ran successfully, $75,400,000 and there was no conversation discussion about the eliminating positions and activities. So why in God's name, as we increase it from $75.4 up to $81.9 million would we be talking about people. Don't buy into the scare stuff. To my good friend, my good neighbor, Mr. Sherwood, you do a great job tying expenditures in, unfortunately, the budget is not tying into the expenditures. If the budget was tied to expenditures, it would mirror more like Mr. Mascola's motion on the floor. There's no way the math adds up, they would go from $74.0 up to almost $89 million it just doesn't make sense. It doesn't make sense. So, I'm in support of this motion and want people to know that their jobs are safe.

Jim Stoney, 68 Forest Street Plaistow- states I love teachers. I want to see teachers get what do they deserve. But what about the administrators? My high school had 1,000 students. We had one principal, one dean of students. That was it, and still today, it still has that like one principal, one dean of students, and 95% college acceptance. So why do we need so

many administrators in Timberlane. Give the teachers everything they need and the citizens, but we have too many admins here. That's it.

Ryan Labrecque, 174 Main Street Plaistow- It's just peculiar the last amendment put forth and this amendment, first of all, I support this amendment. It's peculiar to me that, you know, right here are the two-operating budget, $88,568,076, recommended by school board 8-0-0, well, that's what we just did, six out of eight of you voted to reduce it by multiple million dollars. This is your budget you put forth and you're telling us then, that you know it's juiced. It's also telling me that there's many more millions that it can be reduces. I've been saying this for years, these ridiculous budget increases don't make sense in reality. And the fine group of the tax impact group has done tremendous amounts of research, and I applaud them. I'm glad to see that they've done their homework and are holding the district accountable and so I urge support for the $81.9 million reduced budget.

TRSB Jack Sapia- asks the superintendent or maybe Mark, what is the total sum of our contractual obligations?

TRSB Vice Chair Mark Sherwood- I was one of those school board members who did vote for this and then voted for Mr. Sapia's reduction, and I did that over, quite honestly, I did that out of fear. I did it out of fear because I'm not quite certain where that's going to come from with the capital improvements we've made as MJ had mentioned, there could be some squeeze there. My fear is that we will gut this with the contractual obligations we do have, with the way that our district, our budget increase year over year, is less than the other than the towns that make up this district, and they're certainly not you know, they're running pretty lean as well. I don't know how that's sustainable. I do not know what the insurance rates will be in 2026 we're putting this budget together in 2024 trying to figure out what our expenses will be in 2026, that's tough. Try playing a trip for the family to Disney two years in advance when you don't know what transportation costs are going to be. You don't know what the Disney tickets are going to be. There are these unknowns. And unlike other businesses, we can't go in arrears. We cannot default, and just don't have enough money to pay for transportation or special education. So I think there's probably that 2 million there will there be sacrifices, absolutely, beyond that it's foolhearted.

TRSB Jack Sapia- I'm opposed to this, people say with great certainty oh, it won't affect a single teacher. This is the lowest amount that they could cut. I don't believe they could go much lower than that. I will tell you that things will be affected. And I will tell you right now that we level funded for years, felt good, everyone was happy. But in the interim by ignoring the work that we had to do and to the credit of Mr. Boyle, Ms. Farah, and Ms. Lowes they addressed it. Because in those 4-5 years of level funding the construction costs went up 40%, which means you guys are biting the bullet on the work that has to be done. The buildings have certain requirements that need to be met by state and federal law, air quality, temperature, water quality those are requirements, we don't have an option. Nor do I think we would want to be sub where we're supposed to be. So every year we put these things off, don't kid yourself, you're shooting yourself in the foot. And finally, we started going down the right road, we almost had this behind us. Let's not keep making the same mistakes over and over again. And I'm telling you it costs you tens of millions of dollars.

Michael Boucher, 19 N Broadway Atkinson- so we already had our first cut $86 million. And the general idea is that possibly, if we were cut anything its going to be work on buildings, facilities and whatnot. And clearly, that doesn't matter to some people and you know, that's fine. We can hold off for a year. But $81 million right now, I'm uncertain. No offense to anyone who's done the research online or whatever, but we have numbers right in front of us. I'm looking at this contractually required expenses fiscal year 2026 budget saying right here it's going to be $83 million so I don't know if somebody from the district administration can speak to that? I mean, are they right, or is this right? I'm trying to figure this out.

Business Administrator Maria Watkins- So as you all are aware, we do have contractual expenditures that we are obligated to pay for our students. The salaries and benefits are contractual because those salaries and benefits to all of our employees, those two together, are about $64 million, student transportation from our articles of agreement, we are required to transport all the students in our district, first to 12. We do have a contract with the transportation company, and this cost that is reflected in the budget for 2026 is the cost of the contract that we have for 2026. Professional services are most of that at $3.3 million are professional services required for special education students. Those are required services that we need to provide for those students. The tuition is for students is two parts for the tuition amount. One is for the special education students that get placed out of our district. Again, it's a requirement by law that we place those students in those places. The second portion

is the tuition for the students that go to CTE, which they attend, either in Pinkerton or Salem programs, we are required to pay for the tuition for those students who have those programs. Fund transfer is the required amounts that we need to carry in our budget for federal and food service expenses, that is required by law. Bond principal and interest is the $2 million that the voters voted for the lease payment back in 2023. Book and info resources those are the programs, either the books or the programs that we use for curriculum to teach our students, so required because we need them in order to teach the students. Utilities, energy, water and telecom are our utilities, which, without the utilities, we cannot keep our buildings open. And insurance is the property and liability insurance and the workers comp insurance for our district.

Michael Boucher, 19 N Broadway Atkinson- one more question. If we were to adopt Mr. Mascola's amendment would we run into trouble as a district? Mrs. Watkins states she doesn't know what is going to happen in a year and a half. All she knows is the projections and based on the expenditure rates that we have right now, so far this year we have spent $49 million dollars. Mr. Boucher asks about aside from other cuts that could be made what other recourse could the district take if we are short money. District Attorney O'Shaughnessy states that we would have to hold an emergency meeting to appropriate.

Shawn O'Neil Danville- we are on a $91 million budget and Mrs. Watkins just stated we're gonna end up with $81-82 million so it's like, what? $9-10 million more funds that we have. That's just what happened in the last five minutes. My whole point was on this stuff is it's easy to offer a reduction. It's easy to offer this olive branch of a cut when you asked for two years ago by the very some of the same, very people on the stage moderator that asked for well over a 10% increase, and then they gave a large majority of it all back. They couldn't spend it fast enough to hide that's the sad part. And then you build on the next year's budget that was over inflated. And now this body is going to make some potential decisions on here that's going to be able to lower it back into where it should have been multiple years ago with gradual increases. I'm in support of this. And folks, I have been up on that stage. I was chair. I was a school board member for four years. There's enough money in here to run the district if they know how to run it properly.

Megan Ricketts, 2 Stewart Farm Road Atkinson- I'm speaking wildly under qualified, because I have like, $25 in the bank account. So, talking about millions of dollars, it feels slightly out of pocket here. However, I do have a child in special needs who goes to Atkinson Academy and receives services from the NECC group. And I will tell you the difference that it has made over the course of the two years of participating in this program. He is in the classroom. He is participating. He is safe to his self in his classroom. So, I have to step up to bat for him, because we should be talking about giving these people less we should be doing so much more for them, because they do so much for us. You know, we never know which students are going to connect with which teachers. So having more people on staff to give to students the ability to connect and feel safe and secure and supported. Again, very underqualified by all these numbers is like, you know, but again, we are in very uncertain times. The amount of change that's happened in this calendar year alone is very scary to many people in this population. So, in a time when there's so much drastic change and potential, you know, lack of federal funding in the future when we're talking about years to come, we have no idea what that's going to entail. To me being more prepared, preparing our schools, our buildings, our administrators with more resources in a time of uncertainty is the only smart choice.

Julie Labrecque, 174 Main Street Plaistow- I just want to make a comment that there's a lot of smart, educated people on our board standing before me, but look around you, there's four towns represented here of a lot of really freaking smart people who looked at the numbers, who looked at the budget. So, you can sit there and say, you've looked at the budget, this is our bottom. We have a lot of other really smart people who looked at the budget and they say no way. So, I support a lower budget. And if this does pass and you have trouble coming up with cuts not affecting staff, why don't you sit down and talk with us? Because we'll show you where the budget cuts can be made.

John Downing, Sandown- it's pretty clear to myself and many in this room that the legislative body here is in favor of this amendment. It is pretty clear that we could have gone quite lower. We chose not to, because we are going to fund the education of these children properly and promote a responsible budget. So therefore Mr. Moderator, I'd like to call the question. Seconded by Michael Mascola.

Ryan Holder, 197 Long Pond Road Danville- I work in many other districts, most of them are unfortunately, much more fortunate than we are. Their teachers are paid more. Their buildings are nicer, and I feel bad I live in this district, and

I understand it hasn't been fair. Hasn't been fair. What's happened to so many of you to have a sudden increase. I think Mr. Sapia spoke to it pretty well. I think several people up here have spoken to it pretty well. It's unfortunate that we made small, small, small, incremental increases, and then it all caught up to us at once, and we got hit hard. That stinks, but this is really tough. I haven't heard anyone actually say that we can do this without cutting teachers, teachers that are underpaid. I know some people mentioned about contracted services, a lot of times, and I can't speak for Timberlane, but a lot of districts contract services because the pay is so low that nobody will take the contracted rate. So, if they're contracted service they can get paid more, so that's why they do it. I just wanted to speak out against this, I'm sorry the budget is up so much. I know this is tough on everyone, but I think the kids deserve this.

Moderator Harb asked voters to raise their cards to vote:

Yes: 278
No: 174
Result: Amendment Passed

John Downing Sandown- motions to restrict Article 2 for reconsideration, Shiela Lowes seconds.

Motion result: Passes with majority card vote.

ARTICLE 3 – Amendment to Articles of Agreement

Article 3 – Amendment to Articles of Agreement

To see if the school district will vote to amend the Articles of Agreement of the Timberlane Regional School District as follows:
3. Effective July 1,2027, the Timberlane Regional School District shall be responsible for the public education of pupils in ~~grades 1~~ Kindergarten through grade 1. Pupils in the pre-existing districts shall be assigned by the Regional Board to attend the elementary schools in the pre-existing districts in which they reside for no less than the first five years of formal schooling. Resident parents or guardians may voluntarily request that their elementary student(s) be assigned to another in-district public elementary school on an annual basis as long as seats are available and that no additional costs (transportation, etc.) be incurred by the School District. The Regional School Board may assign pupils to a school other than one in the pre-existing district in which they reside for the purpose of special education not available in the pre-existing district. Grades 6 through 12 may be maintained in central schools within the Cooperative District.
….
12. The Timberlane Regional School District shall provide transportation for all pupils ~~grades 1~~ in Kindergarten through grade 12, to the schools within the district, consistent with the provisions of RSA 189:8, except that until the Timberlane Regional Junior-Senior High School is operative, present regulations pertaining to high school transportation shall apply, and any costs to the Regional School District for this transportation shall be charged to the pre-existing district in which the students reside, who incur this expense. (TWO-THIRDS MAJORITY VOTE REQUIRED)
Recommended by the School Board 8-0-0

MOTION: Chair Katie Knutsen made a motion to put Article 3 on the ballot as written; seconded by Shauna Manthorn.

TRSB Don Woodworth- Yeah, If you'll give me a couple of minutes of your attention, I'll try to get through what we have in the course of the last year that led to this warrant article. If passed, warrant Article Three will align the current Timberlane school districts kindergarten program with the district's articles of agreement and with the New Hampshire state requirements. It is no is a no cost warrant. There is no thing that's going to change in the design or the cost of kindergarten next year. It will allow the voters to decide in future years whether or not they would like the district to provide other options, such as a full day kindergarten program, which would have a cost and, you know, would change for if all those students now going half year, half day, the opportunity to go the same amount during the day as their peers. That's something we've talked about as

a board. We support it, but when we ran into some issues regarding the articles of agreement, we realized that we had put this on hold, and this is something that we decided later regarding change. But just to know that we are one of perhaps four districts in the state that are not currently using a full tuition free for kindergarten program, it puts us in we were the last we were the last. We were the last school to adopt kindergarten in New Hampshire, and we might end up there as far as the last one to go to full day kindergarten for all students and tuition free is something that I think would benefit quite a few people, not only in this room, but across the district. The current articles agreement commit the district to educate students in grades one through 12 with no mention of kindergarten. When the when the district mandate was mandated by the state to offer a minimum of half day kindergarten in 2007 Timberlane complied and began offering half day kindergarten. Some years after that, Timberlane also offered tuition based full day education for kindergarten students for a cost of $4,500. You're considering this warrant article because the district never updated the articles agreement to reflect the inclusion of kindergarten as it should have. It should have been for K 12 that we are responsible for us, but it's not just grade one through 12. Again, the articles agreement, as originally written and as it still reads, is out of sync with the state mandate that all New Hampshire School districts provide kindergarten. Making these changes will appropriately address the state mandate and must be made regardless of if and when we change to any other model. Over the past year, an ad hoc committee, the subcommittee of the school board, worked to determine the feasibility of and the district desire to move to tuition free, full day kindergarten for all students. The committee heard from parents and teachers who express regret that the that the school system, while benefiting students whose parents could best afford to pay tuition, was failing to meet the needs of many students who attend only half a day because of the cost. First grade teachers and parents are challenged, hard pressed, to close the gap for students who went to grade one under prepared ad hoc committees like us. Our ad hoc committee recommended that we make a change. The board supported that, but we decided that this is the first step was to do this alignment of our agreement with the state policy. We might have been voting for full day kindergarten, either as warrant or a part of the budget this year otherwise. The school board would have supported full day kindergarten because we feel it's the best preparation for first grade and would be good for all students. The district will ultimately decide what form kindergarten will take for future years after taxpayer consideration of the value and the cost, when and if, is presented as part of the operating budget or as part of a warrant article at some point down the road. For now, I urge you to support this warrant article, because it puts us in agreement and reflects present practice. I'd like before we open this up to questions, to ask Mr. O'Shaughnessy to share his opinion on whether the proposed edits to the Articles of Agreement will suffice for the district to be in compliance, and if any change needs to be made regarding the number of years, the Articles of Agreement requires the district to commit, commit to be changed into a number that includes kindergarten towards the six years, rather than five years of committing to support elementary education.

Attorney O'Shaughnessy- Um, first question is, yes, if, if the if the amendment is adopted, your Articles of Agreement will mandate that the district provides kindergarten free of cost in addition to the other grades. The other question, I think, had to do with the timing. Right now, it says 2027, that means you'll have two years to develop whatever budget there is, and that budget will, or cost will appear in the operating budget. I think those are the questions. Mark says the question was, would with the amendment to the articles agreement in order to reflect our current practices, as required by the state of New Hampshire to provide kindergarten, half day kindergarten. Is it adequate to have July 1 is the date? What are the implications of having that date to reflect our current compliance with the state mandate of offering half day kindergarten? Additionally, because it says for the first five years, should that change the first six years to reflect that we are actually providing kindergarten services as required by the state, we just want to be compliant. What's easiest way to do that? Mr. O'Shaughnessy, I mean, I think the amendment is fine. I think you're in compliance now in the amendment, the amendment will make it crystal clear that you're in compliance in the future. So, I don't, I don't think there's a compliance issue if this amendment passes. I think the language about the first five years, actually, much of Article Three is just old language that is in the articles of agreement from when they were adopted.

Nola Whitman Danville, I wish I could steal some words, if you said that would make this much easier for me. After rewatching the 30-minute segment of the January 16 budget public hearing and also reviewing the approximately one hour Articles of Agreement public hearing on January 27 I've come to two conclusions. One the main purpose of this warrant article to update the articles agreement so that it is in line with what the district is currently providing. Two, taxpayers want to be aware of the cost of implementing full time kindergarten moving forward. And as far as the second, I have several mentions from administration and elected representatives of submitting another warrant article next year, which will include

any appropriations that may be needed. The current warrant article specifies that implementation would not begin until July 2027.

Nola Whitman proposed the following amendment:

MOTION: Nola Whitman (74 Hawke Lane Danville) motioned to amend Article 3. ~~Effective July 1, 2027~~, The Timberlane Regional School District shall be responsible for the public education of pupils in Kindergarten through grade 12 (add) **as mandated by the State of NH**. Pupils in the pre-existing districts shall be assigned by… **seconded by Shiela Lowes (47 Hawkewood Rd Sandown).**

VOTE BY CARD BALLOT: Yes 261 No 39 AMENDMENT PASSES

Shiela Lowes, Hawkewood Road Sandown- Okay, I want to talk to Attorney O'Shaughnessy. Here we go, Jim. I want to make this very, very clear, because this is what I said at the public hearing and I was told no. Once this goes into effect, before the motion, as it was written, these people were liable for full time kindergarten to be paid by the taxpayers.

Attorney O'Shaughnessy- Can I just rephrase? I'm gonna rephrase your question to make a little more sense. So are you saying, if this passes, is the district going to be responsible for fully funding, full day kindergarten? Yes.

Sheila Lowes, Sandown- Thank you. Now here's the second part of that. There will be no warrant articles put up? Attorney O'Shaughnessy, no it will go into the operating budget. It goes into the budget. Shelia Lowes, we don't have a say now, so let me answer that question. Attorney O'Shaughnessy, Can I explain why? Because I think it's important. Because if you, if you agree that you're going to provide full day kindergarten, right, you don't get to choose not to do it anymore, to pay for it. It's in the operating budget. So you wouldn't put a separate article asking appropriate that money, because you have to pay for it. Sheila Lowes, not only does the district automatically pay for it nut it gets thrown into the budget and we don't really know what that cost would be, no one has a good answer. We had a facility meeting on the 28th one of our schools, Sandown Central does not have a working kitchen meals come from Sandown North. It was discussed in the meeting to get pricing to redo the kitchen at central. For 65 full day kindergarten students. I estimate that will cost $1-2 million. The voters said no to redoing the kitchen years ago. So that is going to be an added cost to this.

Michael Boucher, Atkinson- asks the person who wrote the amendment to explain the changes.

Nola Whitman, Danville- the first change will make is effective immediately and the second will make it say as mandated by the State of NH. Right now the state mandates half day.

Kim Farah, 189 Beech Plain Rd Danville- I spoke at public hearing also, and I was surprised, Mr. Woodworth, when you just mentioned that there was no cost to this warrant article that was clearly articulated at the public hearing, that there would be both a loss in revenue and a cost to the district and by state accounting, one kindergarten student costs us about $18,000 so to say that we're going to be getting $4,500 from the state certainly not going to cover the cost. And to also try to state that, well, we already have all these other students in here, so it's not $18,000 is also not a correct statement. So I just want somebody on the board to tell me what the cost of kindergarten is going to be. And I do want to caveat this. I'm not opposed to full time kindergarten. There are many benefits to full time kindergarten. I paid for full time kindergarten for my daughter for that reason, but to be fair to the voters, you need to understand and explain to them what the costs are going to be.
TRSB Chair Knutsen, if we did it next year it would cost us $300k. Kim Farah, let me just state for the record that at the public hearing we were told that it would be one more FTE, 1.5 FTE, and now it's going to cost $300k. There is no way that full time kindergarten is going to cost this district only $300k. I would dispute that wholeheartedly.

Ryan Labrecque, 174 Main St Plaistow- legal made a comment that we were currently in compliance with our articles of agreement. So are we currently in compliance without this amendment as written. Attorney O'Shaughnessy says that we are, the articles don't supersede state law. And the full day program is being paid for by the parents, so the board and district are able to provide it because district cost is neutral. Ryan Labrecque, so this is just another ruse by saying we are just trying to be in compliance, but we are already in compliance. This was brought up because this board already tried to put in full day kindergarten without the voters input and it was pointed out that they were unlawful in doing so. We are currently in

compliance this is not needed. My other question is what is the current revenue brought in by the second half that the parents are paying for. Superintendent Krieger answers that last year it was about $700k in kindergarten tuition. Mr. Labrecque, so if we are losing $700k by going to full day paying in full how is it only going to cost $300k. Superintendent Krieger, because we are going to be collecting addition adequacy revenue which would equate to about $400k. So the math $700k minus the $400k is $300k. Mr. Labrecque asks what the current enrollment of half day Kindergarten is. Superintendent Krieger responds approx. 230 enrolled, 189 are full time. Mr. Labrecque, so your projections don't include the added cost of the additional 40 something student that are now going to be full time as well. Superintendent Krieger says that yes they do. Mr. Labrecque asks which amount he is referring to, is this the $4500 from the state?

Superintendent Krieger- refers to a slide presentation included in the presentation. Mr. Labrecque asks if this additional funding is in perpetuity. Superintendent Krieger responds that it is.

Holly Patterson, 24 Brady Circle Plaistow- Mr. Woodworth initially said that there would be zero cost to the taxpayers. And now we got a number of $300k. We have average that it costs about $18k to educate a kindergarten student. If you have 239 students enrolled today. That $4,300,000 it doesn't add up.

Marianne Springer, 160 Sandown Rd Danville- wants to go back to the amendment on the floor. By removing the date, this warrant article would come into effect for the next school year, and by adding as mandated by the State of NH it puts us clearly in compliance. While the change isn't necessary it does clarify things. Since the board put the effective date 2 years from now it gives us that time to plan and ask the voters about their true support for full day kindergarten. If this were to pass as written and parents have students that would be attending Kindergarten in the next 2 years I would expect that they would be up in arms with having to pay $4500 in tuition when a couple years later they would be absorbing the cost through their taxes. I believe that at the Public Hearing Dr. Martin said that the reason for the date was to give time to plan and implement and figure out costs. I believe that the amendment proposed for this article does exactly what's needed, brings us in line and delays cost implications and gives time for planning.

TRSB Vice Chair Mark Sherwood- so circling back to cost, there is an economy of scale. If you have a kindergarten class of 2 students as opposed to a class of 4 students with one teacher the costs do not double.

Michael Boucher, Atkinson, so I'm actually going to add to what Mr. Sherwood just said right now we have 2 kindergarten classes at each elementary except for TLC, with a max ratio of 20 student per classroom. From what I remember right now we are not maxing out those classrooms. We are not fully utilizing these classrooms. The cost for teachers and transportation costs, a lot of these costs are shared. So saying that it will cost $18k per student is inaccurate.

Lynn Jeffries, 12 Ridgefield Rd Plaistow- we do calculate cost per student. Elementary students are approx. $20k per student. If we talk about that adequacy, NH is notorious for starting funding and stopping it. So to count on the $400k year after year I think is unreasonable.

Kayla Galligher, 9 Stonewall Terrace Atkinson- you talked about how we needed this full day kindergarten to get kids ready for reading. Recently there was a study done by BC, a very good college, that when students start reading at 7 they have better outcomes. So why do we want to start at kindergarten? So as a college professor I have these high school students that come to me riddled with anxiety because of the pressure that we are putting on them. Let these kids be kids. Keep them home with the parents that love them the most.

Nolan Pelletier, 24 North Ave Plaistow- I am in favor of this amendment. Second of all I'd like to make a motion to suspend the rules and limit comments to 2 minutes for the sake of time. Mr. Smith Atkinson seconds.

Motion result: Passes.

Megan Ricketts, Atkinson- as far as kindergarten goes, we aren't expecting them to do long division. It comes down to golden rules. Teaching them to share, be kind to their peers. Things that I think we can all agree that some of the people in this room would benefit from.

Lindsey Ryan Mills, Maple Avenue Atkinson- I am in favor of this amendment because I think it clarifies a few things. If we make this change and the language says this is immediate and also as state mandated, wouldn't we only be required to provide half day. If this is amended, aren't we only responsible for half day. Attorney O'Shaughnessy replies yes. To be clear I am in support of the article being amended so that it is clearly in compliance to what you are already doing.

Cassie Alder, 33 Sawmill Road Danville- I am a mom of 3. My first daughter went to half day kindergarten and she did wonderful. The next 2 children I'm not sure that they would do well only going to half day kindergarten and then going to first grade. The expectations that are on kindergarteners right now are huge and I agree they need to play and be home with their moms, but moms need to work so sometimes full day kindergarten is the only option. There are children that can't afford full day, and we are doing them an injustice.
Sheila Lowes, Sandown- calls the questions. Shawn O'Neil seconds.

Moderator Harb stopped the discussion and called for a vote on the amendment.

Results:
Yes: 261
No: 39
Results: Amendment Passes

Nolan Pelletier motions to restrict reconsideration. Jay DeRoche 20 Sunrise Terrace Plaistow seconds.

Motion result: Passes

ARTICLE 4 – Tax Cap on Operating Budget by Petition

Article 4 – 2.5% Tax Cap on Operating Budget by Petition
Shall the Timberlane Regional School District (TRSD) vote to adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body and budget committee shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 2.5%. (THREE-FIFTHS MAJORITY VOTE REQUIRED)

MOTION: Chair Katie Knutsen made a motion to put Article 4 on the ballot as written; seconded by Don Woodworth

Shawn O'Neil, Danville- the ability to govern and use our tax dollars wisely. It has clearly been shown the last couple years that has not been the case. This is to put in a circuit breaker so we don't experience a 10-15% increase which blew everyone's budgets, local budgets as well. When everybody on the board said it was a bare bones budget. This is going to eliminate it. They can't come to this meeting with budgets more than a 2.5% increase. They can come here though and plead their case and show that the money is needed.

TRSB Vice Chair Mark Sherwood- I appreciate the nature in which this was proposed by Mr. O'Neil. I know that he has been involved in the school and community for many years. But I would humbly request that with the cuts that we have just seen with a cap of 2.5% is untenable. There has not been a town in this district in the last 5 years that has been able to limit their own spending to 2.5%.

Katharine Webster, 12 Jasmine Drive Atkinson- if this passes, will the district be able to meet its contractual obligations and what happens if we cannot meet our obligations? Superintendent Krieger says that it would be a challenge to meet obligations with a 2.5% tax cap, if we are unable to meet those obligations, we would have to hold a special meeting and go back to the taxpayers.

TRSD BudCom Liz Kosta- motions to make an amendment shall the Timberlane Regional School District vote to adopt the provisions of RSA 32:5-b and implement a tax cap whereby the governing body and budget committee shall not submit a recommended budget that increases the amount to be raised by local taxes based on the prior fiscal years actual amount of local taxes raised by more than 5%. Advisory Only. Mark Sherwood seconds.

MOTION: Liz Kosta motions to make an amendment shall the Timberlane Regional School District vote to adopt the provisions of RSA 32:5-b and implement a tax cap whereby the governing body and budget committee shall not submit a recommended budget that increases the amount to be raised by local taxes based on the prior fiscal years actual amount of local taxes raised by more than 5%. Advisory Only. **seconded by Mark Sherwood**

VOTE BY CARD BALLOT: Yes 134 No 136 AMENDMENT FAILS

TRSD BudCom Liz Kosta- I think that 2.5% is tight. We have contracts coming up. We don't know what is going to happen in the state. 2.5% is cutting our nose to spite our face, we need to take care of our children in this district, we need to make sure that our buildings are maintained. Asking our teacher unions, our support staff to look at 2.5% over x amount or in a year. To me for what they do in the classroom is unconscionable. We need to be good faith and do what's right for our student in this district.

Jim Garrity, 14 East Road Atkinson- I'm asking if this by law? Can you make it advisory only. Attorney O'Shaughnessy says yes I think it's a lawful amendment, if this passes you won't have a tax cap.

Nolan Pelletier, 24 North Avenue Plaistow- this basically guts everything by making it advisory only. Makes it a poll, it means nothing, please vote this down.

Peter Terosian, 18 Pinehill Drive Atkinson- 2.5% tax cap by petition by putting advisory only this is not a tax cap so I hope we vote this down and 2.5%, have you heard of prop 2.5 in Massachusetts. They lived within that. I ask you to vote down the amendment.

Evan Karipis, 19 Little Mill Road Sandown- I'm a teacher out of district. I live in Sandown. We just went through negotiations regarding the 2%, we get a 2% raise over the 3-year contract, and it doesn't even show up in my paycheck after taxes. So if you expect to people to show up to work and get a 2% raise and educate your kids, and then on top of that you want to cut the budget really low, lower than they recommended. You're out of your mind. No one is going to go to work for less money in a building that is falling apart and then say you only get 2%. None of you would do that, no one.

Doug Galinas, 73 Back Road Danville- I have history working on 2 school committees. Massachusetts we had proposition 2.5% and year after year after year we never went over 2.5%, the school knew better. They stayed within their budget and when they had to go to the community for new school buildings they were rewarded new buildings and new additions if the people knew that they were spending their money wisely. So 2.5% is a great starting spot, they still have the opportunity to come here and sell it.

Louise Pajak, 17 Hawkewood Road Sandown- You can't compare MA to NH, MA has money from the state, we don't have any money.

TRSB Vice Chair Mark Sherwood- Just for something for everyone to think about as we are looking at this 2.5%. Currently 72% of our budget is tied up with salaries and benefits. So in order to give a 2.5% raise to our teachers, which is below inflation, they would be losing money every year they stayed in Timberlane. That would assume the health insurance increased by 0%, when is the last time that any of us has experienced an increase less that 10% year over year. So with this 2.5% cap, in order to pay for this health insurance and stay at that we would have to cut pay or cut teachers.

TRSD BudCom Karen White- I'd like to remind everyone in the room that we voted for contracts and raises that are stepped over the next few years. The 2.5% cap would eliminate those raises and we would have to go in to override next election. This is irresponsible.

Sheila Lowes, Sandown- Attorney O'Shaughnessy can you tell me what supersedes a union contract with a 2.5% tax cap. The contract has passed by warrant article, it's a done deal, correct? Atty O'Shaughnessy the cost increases in year 2 and 3 are part of the operating budget which would have to come under the cap. In part 2 with the new law all articles with a tax impact have to come under the cap, it is a cap on all of your spending. The SAU put out a page at the public hearing, before the 16%, the highest increase I believe was 2.9%, there were years that we were 0.7%. This can be done if you are doing it wisely, but this year alone you just got done saying we are going to have a $9 million surplus. This has been done in the past historically it shows it. Am I happy with it, I have mixed feelings on this one. But from your own numbers it's been done.

Michael Torres, 82 Providence Hill Road Atkinson- Just from seeing what this body did tonight, we changed the budget, we really don't need this cap because we have a right to do that. I applaud the committee because for the last 2 years you have massively underspent your budget. So, to cut the budget in the range of $6 million you've saved that much in the last 2 years. Whatever number we've budgeted, the committee has spent way under that number.

Shawn O'Neal, Danville- to address Mr. Sherwood's comments, there are provisions in here to override it. You dismissed those points that I talked about. You can come here to this meeting and ask the legislative body to override it, and if your argument is good enough, we'll support it. Ms. Kosta, I would even consider you raising that to 5% but with you putting advisory only, you just sealed your fate.

Brian Stack, 20 Partridge Lane Plaistow- Are we aware of how many NH communities currently have a tax cap in place, ballpark. Atty O'Shaughnessy, I am personally aware of one traditional school district, there are a lot of cities. I've heard the number 4 and I've heard the number 8 thrown around. I think its less than 10. Mr. Stack, so cities and towns are different, MA very different, so I guess my wonder and I understand there's a motion on the table. I'm not necessarily disagreeing with the petitioner's logic to look at it, I don't know enough about it. And to your point there's not a lot of districts with one right now. I wish this community would look forward before doing something that could potentially cause harm and say maybe this is worth our time to look at for a year and get a committee together to study what this would mean so we get all of these pieces.

TRSB Vice Chair Mark Sherwood- so my hesitation with that is if we do this we have established that we would not currently be able to fund our teachers and our paras salaries and benefits with that cap of 2.5%. So, I would not support a maneuver or mechanism that would require this body to gather again to do the right thing, which is to honor the contracts that have already been made. Additionally, if there's inclement weather and you have certain people that gather and don't want to hear an explanation of what the surplus is. I don't have the confidence, and I would not want to have to gamble on being able to convince a body of people to have to keep to the contracts that we have made with our teachers and our children, so for that reason I cannot support it.

Mark Pasquini, 91 Royal Range Road Sandown- so just a point of clarification, the tax cap for years 2 and 3 for all CBA's would have to be overridden to continue our contractual obligations for those CBA's if they went over the 2.5% tax cap when added into the operating budget. Atty O'Shaughnessy, so I feel like there's a little bit of a misunderstanding. It's really simple, you take all of the warrant articles that have a tax impact, add them all up, that's the amount that has to be under the 2.5%, it's not individual warrant articles, it's the total. So, if your contract increase is 3% you're going to have to absorb that somewhere else in your budget and find that money somewhere else. So, my second point is they've mentioned not much of an increase in budget for several years, the teachers directly saw that impact before last contract our teachers out of 18 districts we averaged 15, then we moved up to 13 this year and I'm not sure that that's accurate because I'm not sure we looked at what those 18 schools were making this year. So, we are still playing catchup with that, so if you put a 2.5% tax cap on that it will make it hard to retain teachers.

Michael Mascola, 63 Pollard Road Plaistow- I'm looking at some numbers from the SAU agenda December 26th, it basically shows what the voted budgets have been for the last 12 or 13 years and the column next to it has percent change

from year to year. I just did a quick average of the last 12 years and it's less than 3%. Explained to me that if truly the average increase over the last 12 years has been less than 3% how can this be so bad, why do we need 5%, 6%, 8% caps if we are only averaging that much. And don't forget, you can still come to this body and ask for more money.

TRSB Vice Chair Mark Sherwood- so 2 reasons, for the past 5, 6, 7 years or so we severely underfunded our capital. Hence the buildings falling apart, hence all the roofs, air conditioners, air handlers, the reasons that necessitated the lease. Additionally, we had a buck in some trends where our salaries and benefits went down because we lost so many teachers. Traditionally steps increase year after year, we actually lost so many salaries and had so many open positions. That's one of the ways we were able to do that, by losing senior teachers, by having open positions and filling some of those slots with less tenured teachers, which are quite honestly cheaper to pay for and hire. That's how we were able to buck that trend.

TRSB Jack Sapia- I guess I'm a little perplexed by this, I have a couple of things to say. First, look at what happened tonight, the system works, therein lies the cap. You guys are the legislative body, you have the final say, and you did tonight. Number 2, I think Mike brought up the $17 million surplus, it's been suggested by some folks in this room, that we rushed to spend that $17 million surplus. We didn't try to spend anything; we were actually rejecting proposals and requests.

Business Administrator Maria Watkins- I would like to bring to everybody's attention. I would like to not focus on the budgets but on the actuals. She goes over the actuals from each of the towns and the percent increase in actuals from the DRA. The Timberlane districts actual percent increase in expenditures over the last 5 years is 6% while the towns are 40%, 38%, 43%, and 11%.

Jen Gussler, 3 Sunrise Terrace Plaistow- I am not in favor of this cap. Last year as a parent I watched my daughter struggle because she didn't have a teacher because we did not pay our teacher livable wages, so she had substitutes all year. Substitutes that weren't curriculum planning, that were just passing out worksheets. So, if we keep with this tax cap, we are going to get more of that for our kids. I understand that budgets are a big thing, but it matters to the parents the most. This is a big deal, we need teachers and reducing their pay with a tax cap, we are going to lose that.

Ryan Labrecque, 174 Main St Plaistow- I'd just like to say that the elephant in the room has nothing, I fully support teachers, I think they should be paid a great wage, nothing to do with that. The elephant in the room is that we are bloated with non-teaching administrative, as in people running the schools, not teaching the kids. So, lets reduce those positions and pay the teachers appropriately.

Nola Whitman, Danville- I want to really address the cap, I don't know where I stand on it because the proposed budget did get cut quite a bit. So, I'm having a problem with the 2.5% cap. I think the issue for me is not the teachers' salaries or contracts, we need to do more for them, I don't see that happening that much. But what I have noticed the last few years is that there are no warrant articles, we aren't asked do you want to spend money on new tennis courts, do you want to spend the extra money. We used to see more warrant articles than we did in the past because now it's part of the proposed budget and I think that's why the idea for the 2.5% cap came in, was to try to get us to have a voice in what we want. I don't think anyone is looking to cut salaries for staff, I think it's more controlling some of the extras. There's a lot of extras that I see that I think should be coming before the voters.

Shawn O'Neil, Danville- one of the benefits that this warrant article will do as written, not the amendment, will allow you to address all the problems you have already talked about. We have to take on the fight, why don't you guys take on the fight and sell it to us here on that night.

Jim Garrity, 14 East Rd Atkinson calls the question.

Moderator Harb calls for a vote on the amendment:

Yes: 134
No: 136

MOTION FAILS

MOTION: TRSB Mark Sherwood motions to make an amendment shall the Timberlane Regional School District vote to adopt the provisions of RSA 32:5-b and implement a tax cap whereby the governing body and budget committee shall not submit a recommended budget that increases the amount to be raised by local taxes based on the prior fiscal years actual amount of local taxes raised by more than 8%. **seconded by TRSB Jack Sapia**

VOTE BY CARD BALLOT: Yes 132 No 140 AMENDMENT FAILS

Moderator Harb calls for a vote on the amendment:

Yes: 132
No: 140

MOTION FAILS

MOTION: Brian Stack Plaistow motions to make an amendment shall the Timberlane Regional School District vote to establish a committee to study the feasibility and impact of RSA 32:5-b and implementing a tax cap whereby the governing body and budget committee shall not submit a recommended budget that increases the amount to be raised by local taxes based on the prior fiscal years actual amount of local taxes raised by more than 2.5%. **seconded by TRSB Jack Sapia**

VOTE BY CARD BALLOT: Yes 149 No 124 AMENDMENT PASSES

Moderator Harb calls for a vote on the amendment:

Yes: 149
No: 124

MOTION PASSES

MOTION: Shiela Lowes made a motion to restrict reconsideration of Article 4, seconded by Brian Stack.
MOTION PASSES

Motion passed by: show of cards vote

Scott Wallace, Wymans Landing Danville- On this warrant article, we have no idea who is going to be serving on this, when they are going to meet. We want to see some volunteers. Atty O'Shaughnessy replies that the board will establish the committee.

ARTICLE 5 – Lease Purchase Agreement by Petition

Article 5 – Lease Purchase Agreement by Petition
Shall the Timberlane Regional School District (TRSD) vote to rescind and terminate the March 14, 2023 adoption of Article-3 Lease Purchase Agreement of $25,243,000 as authorized by TRSD. (MAJORITY VOTE REQUIRED)

MOTION: Katie Knutsen made a motion to place Article 5 on the ballot as written, seconded by Shauna Manthorn.

Sheila Lowes Sandown, motions to make this article advisory only. Seconded by Vale Freeman.

Vale Freeman, 76 Highland Danville- I mentioned during a previous meeting that the article was written when I was still learning about the policies and procedures of the district being new to the area. The wording doesn't quite get across my intent; accordingly I wrote and submitted a subsequent article which is article 6 and which expresses my intent more clearly.

MOTION: Shiela Lowes made a motion to amend Article 5 to be Advisory Only seconded by Vale Freeman.
MOTION PASSES

Motion passed by: show of cards vote

ARTICLE 6 – Lease Purchase Agreement by Petition

Article 6 – Lease Purchase Agreement by Petition
Shall the Timberlane Regional School District (TRSD) vote to raise and appropriate $2,061,000.00 as voted on March 14, 2023 in Article-3 until all prior lease expenditure amounts, including principal, interest, and prepayment penalties, are paid in full, and furthermore, vote to no longer appropriate for any future phasing as relates to the March 14, 2023 adoption of Article-3 Lease Purchase Agreement of $25,234,000.000. (MAJORITY VOTE REQUIRED)

MOTION: Chair Katie Knutsen made a motion to put Article 6 on the ballot as written; seconded by Brie Woodworth.

Vale Freeman, 76 Highland Danville- so this lease purchase agreement amazes me. It amazes me that it passed without the taxpayers knowing 2 vital pieces of information, the interest rate and whether or not there would be a prepayment penalty. In fact, the research I did showed that the warrant failed in Sandown, passed by 3 votes in Plaistow, passed by only 20 in Danville, but passed in Atkinson. So someone rallied the troops in Atkinson. However, my research also indicates that ¾ of the towns had less than 20% voter turnout. It amazes me that this would pass with the administration indicating that the warrant article needed to be passed before they could shop the lease and therefore didn't have terms to present to the taxpayers. In fact when questioned about a prepayment penalty at deliberative prior to voting the information I found was that the taxpayer was told that there would be no prepayment penalty. When a member of administration was asked at a joint public meeting in the fall about the administration of the lease product a course which is required by the lease documents the answer was along the line of, this was done in college. In fact, in the purchase orders obtained from a right to know indicate that several payments were made out to Municipal Leasing Consultants for phase 2 of the lease. This amount is approximately $23k. Well over the $5k that the school board voted to use to have the same company shop the lease. It appears that this company is still being used to administer the lease. The same administration member, when reporting to the school board after the RFP went out was surprised that the only 2 respondents came back with products that included prepayment penalties. TD Bank, the bank that the district uses didn't even want to touch this.

Shawn O'Neil, Danville- we had two warrant articles here on this topic, since both were done by the same petitioner, could the previous one have been modified to this exact verbiage at this meeting. Atty O'Shaughnessy replies yes. Shawn, then why was the administration telling the petitioner about all the complexities and the problems with it and that she had to submit another one. It creates 2 warrant articles talking about the same thing. Voters are going to go into the booth and see one article that's advisory only that kind of talks about this and then this one that's the real one. Creates confusion and I believe that that was done on purpose.

Attorney O'Shaughnessy- I just want to present a little legal guidance on this article. As written, if this passes what I believe DRA would do is that they would appropriate $2,061,000 for the next fiscal year. This is asking to appropriate that money. It seems preposition in there until all prior lease expenditure amounts. That's not how it works this is an appropriation warrant article, if that's what you want to do go ahead and do it, but that's the effect of this. The other part of this where it says and furthermore vote to no longer appropriate for any future phasing. I think the goal here is to direct the board to not enter into any more phases, if that's the goal it needs to be more clear, this is not clear enough to have that effect. Someone needs to come up with ways to amend it, I raised these concerns at the public hearing.

TRSB Vice Chair Mark Sherwood spoke to why it is important to pass this warrant article. TRSD teachers are paid less than other school systems and the district is unable to hire and retain good teachers because of it.

Brian Boyle, 24 Winslow Drive Atkinson- I'm kind of confused at this article in general. Being on the board that actually pushed this. I am dead set against cutting any money, there's about $12 million left and there's a lot of work to be done around here. I have no idea why we would be debating over an interest rate. There was no big debate about the interest rate 2 years ago. EEI has been taking a bashing, but they've done a pretty good job in the district as far as I'm concerned. They're a pretty good outfit and they've done a pretty good job for Timberlane. I just want to speak against this article, this makes no sense you're halfway through the projects. You clearly don't even have enough money to finish what you're trying to do.

Business Administrator Maria Watkins- I just want to address a couple of things. First one, this is a lease purchase agreement that was supposed to be cut in phases. So, the reason why an interest rate was not shown in the warrant article is because we didn't know when the phases were going to happen and what the interest rate would be for those phases. So, I'm not sure I understand the question. The other thing is the $2 million dollars was calculated on a 5%, 20-year lease and that was presented with the warrant article. Also, this is a warrant article that is going to add $2 million to the budget.

Sheila Lowes, Sandown- Ok Jim, you were the one that told me this, that there was no money in the first one because it wasn't appropriated. We didn't want to not pay the debt. The biggest issue is that I don't have any confidence that you have somebody on this thing that can actually figure out what the priorities are. You've gotten rid of the construction committee which were the people who actually started this whole thing and prioritized it. And now it seems like we are going through lists and pulling things. So this is where this came about. As far as the $2,061,000, that's the payment. That's how that worked out. I'm trying to figure out, Jim this is what you told us we needed to add to the first one.

Attorney O'Shaughnessy- I can't come up with your wording, what do you want to do. There are a lot of really smart people in this room, how do you want to amend this. Propose an amendment and I can tell you if it will do what I think you are trying to. I honestly don't really know what you are trying to accomplish with this, propose language and I'll tell you whether its going to work or not.

John Downing, Sandown- Mr. Moderator it says as voted on March 14, 2023, it does not say add or raise. The original lease agreement called for $2,061,000 to be raised and appropriated each year for 20 years. We now know the first phase was made in a payment of $222,000, we now know that there is $786,000 that will be paid on phase 2. Both of these phases come nowhere close to the $2,061,000. It was stated in a school board meeting by the superintendent that the school board would have to decide how to appropriate the unexpended money. This money was raised strictly to pay the lease, there should be no question as to where the money goes. I think we can all agree, this was flawed. There were many problems with this lease agreement. That's why it needs to be stopped.

Bob Kincaid, 76 Old County Road Plaistow- makes a motion to make advisory only and call the question. Jim Garrity Atkinson seconds. Mr. Moderator, as I have said if there is someone else at the mic, I will allow them to speak and then you may make your motion.

MOTION: Bob Kincaid made a motion to amend Article 6 to be Advisory Only seconded by Jim Garrity, Atkinson. MOTION PASSES
Voted by card ballot: Yes: 112 No: 72

TRSB Jack Sapia-, I want to piggyback on what Mr. Boyle said. At the end of the day we still have a laundry list of critical things that need to be done. I think that there are things absolutely need to be done. Look at inflation, we are paying 40% more. If you stop the lease you'll end up having to pay more. We'll be making the same mistake over and over. EEI has done a good job on the roofing and HVAC units. The high school roof leaks and that needs to be done, or else it's just going to cost us a lot of money in the future. You're only paying on what you borrow, so it gives us options.

Moderator Harb calls to vote on the amendment.

Yes: 112
No: 72

MOTION PASSES

Marianne Springer, Danville makes a motion to make an amendment.

~~**MOTION: Marianne Springer Danville,** motions to make an amendment shall the Timberlane Regional School District (TRSD) vote to stop appropriations that were authorized on March 14, 2023 in Article 3 Lease Purchase Agreement as soon as currently contracted lease obligation have been paid in full. **seconded by Carston Springer Danville**~~

Marianne Springer, Danville withdraws her amendment, Mr. Springer withdraws his second.

MOTION: Ryan Labrecque Plaistow, motions to make an amendment shall the Timberlane Regional School District (TRSD) vote to no longer appropriate for any future phasing expenditures as relates to the March 14, 2023 adoption of Article 3 Lease Purchase Agreement of $25,234,000.00 **seconded by Shawn O'Neil Danville**

VOTE BY CARD BALLOT: Yes 132 No 140 AMENDMENT FAILS

TRSB Chair Katie Knutsen motion to restrict Article 6 for reconsideration. **Seconded by Dena Fleno 2 Sunset Dr. Atkinson.**

MOTION PASSES by card vote

ARTICLE 7 – Fund Balance by Petition

Article 7 – Fund Balance Retention by Petition
Shall the Timberlane Regional School District (TRSD) vote to rescind the March 14, 2023 adoption of Article-15 Fund Balance Retention of 5% as authorized by TRSD. (MAJORITY VOTE REQUIRED)

MOTION: Chair Katie Knutsen made a motion to put Article 7 on the ballot as written; seconded by Vice Chair Mark Sherwood.

John Downing, Sandown- we just don't trust our money in the hands of the board.

BA Maria Watkins- wants to mention that any amount that is retained that is not used goes back to the taxpayers the following year.

John Downing, Sandown- Year 2022-2023, $5 million was retained and encumbered. Last year the $16 million surplus, $3.5 million was trying to be retained until it was realized that it couldn't be. We had to fight to get that money back.

Carston Springer, Sandown Road Danville- motions to move the question.

Seeing no one else at the microphones**, Moderator Harb stated that Article 7 would appear on the ballot as written**.

Shawn O'Neil, Danville motion to restrict Article 7 for reconsideration. **Nolan Pelletier Plaistow** seconds the motion.

MOTION PASSES by card vote

ARTICLE 8 – 3 Year Collective Bargaining Agreement (Timberlane Custodians' Union

Article 8 – 3 Year Collective Bargaining Agreement (Timberlane Custodians' Union)

Shall the voters of the School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Custodians' 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	2025-26	2026-27	2027-28
Estimated Increase	$138,189	$69,332	$71,168
3-Year Total			**$278,689**

And further to raise and appropriate the sum of $138,189 for the 2025-26 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 the School Board 8-0-0

Recommended by the Budget Committee 9-0-0

Estimated Education Tax Impact will be an INCREASE as follows:

Atkinson: $0.019 Danville: $0.042 Plaistow: $0.030 Sandown: $0.035 per $1,000

MOTION: Chair Katie Knutsen made a motion to put Article 8 on the ballot as written; seconded by Vice Chair Mark Sherwood.

TRSB Mark Sherwood this was an agreement that was made after much negotiation with the bargaining unit. They did give up some of their historic benefits in order to get this deal across. Our wages are not as competitive as those around us.

Seeing no one else at the microphones**, Moderator Harb stated that Article 8 would appear on the ballot as written**.

ARTICLE 9 – Authorization for Special Meeting on Cost Items

Article 9 – Authorization for Special Meeting on Cost Items

Shall the voters of the School District, if Article 8 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 8 cost items only? (MAJORITY VOTE REQUIRED)

Recommended by the School Board 8-0-0

MOTION: Chair Katie Knutsen made a motion to put Article 9 on the ballot as written; seconded by Shauna Manthorn.

Seeing no one at the microphones**, Moderator Harb stated that Article 9 would appear on the ballot as written**.

ARTICLE 10 – 3 Year Collective Bargaining Agreement (Timberlane Cafeteria Workers' Union)

Article 10 – 3 Year Collective Bargaining Agreement (Timberlane Cafeteria Workers' Union)

Shall the voters of the School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Cafeteria Workers' 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	2025-26	2026-27	2027-28
Estimated Increase	$4,798	$5,805	$6,419
3-Year Total			**$17,022**

And further to raise and appropriate the sum of $4,798 for the 2025-26 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 the School Board 8-0-0

Recommended by the Budget Committee 9-0-0
Estimated Education Tax Impact will be an INCREASE as follows:
Atkinson: $0.0007 Danville: $0.0014 Plaistow: $0.0011 Sandown: $0.0012 per $1,000

MOTION: Chair Katie Knutsen made a motion to put Article 10 on the ballot as written; seconded by Vice Chair Mark Sherwood.

TRSB Vice Chair Mark Sherwood- this is a very small union of only 4 people that have been with us for decades. This is a union that isn't adding any more members but we wanted to keep them in step with those contracted workers.

Seeing no one else at the microphones**, Moderator Harb stated that Article 10 would appear on the ballot as written**.

ARTICLE 11 – Authorization for Special Meeting on Cost Items

Article 11 – Authorization for Special Meeting on Cost Items
Shall the voters of the School District, if Article 10 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 10 cost items only? (MAJORITY VOTE REQUIRED)
Recommended by the School Board 8-0-0

MOTION: Chair Katie Knutsen made a motion to put Article 8 on the ballot as written; seconded by Shauna Manthorn.

Seeing no one at the microphones**, Moderator Harb stated that Article 11 would appear on the ballot as written**.

ARTICLE 12 – General Acceptance of Reports

Article 12 – General Acceptance of Reports
Shall the voters of the School District accept reports of agents, auditors, and committees as written in the 2024 Annual Report? (MAJORITY VOTE REQUIRED)
Recommended by the School Board 8-0-0

MOTION: Chair Katie Knutsen made a motion to put Article 12 on the ballot as written; seconded by Shauna Manthorn.

Seeing no one at the microphones**, Moderator Harb stated that Article 12 would appear on the ballot as written**.

ARTICLE 13 – Capital Reserve Fund by Surplus

Article 13 – Capital Reserve Fund by Surplus
Shall the voters of the 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, 2025 unassigned fund balance available for transfer on July 1 of this year which were apportioned as Capital Expenses in 2024-2025 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 8-0-0
Recommended by the Budget Committee 9-0-0

MOTION: Chair Katie Knutsen made a motion to put Article 13 on the ballot as written; seconded by Shauna Manthorn.

Seeing no one else at the microphones**, Moderator Harb stated that Article 13 would appear on the ballot as written**.

Moderator Harb reminded everyone to vote on March 12 and declared this deliberative session adjourned.

The 2025 Deliberative Session of the Timberlane Regional School District concluded at 11:55 pm.

Respectfully submitted,

Heather Greenfield
Timberlane Regional District Clerk

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

EXECUTIVE SUMMARY

February 20, 2025

Annual Audit Report

I am happy to announce that we have received our FY2024 annual audit report with no findings for any of our schools and our FY2025 audit is already scheduled for August 2025.

Respectfully Submitted By:

Maria Watkins, CFO/Business Administrator

Sheryl A. Pratt, CPA**

Michael J. Campo, CPA, MACCY

Sylvia Y. Petro, CPA, CFE, MSA**

** Also licensed in Vermont

February 4, 2025

To the Members of the School Board and Superintendent
Timberlane Regional, School District
30 Greenough Road
Plaistow, NH 03865

Dear Members of the School Board and Superintendent:

We have audited the financial statements of the Timberlane Regional School District as of and for the year ended June 30, 2024, and have issued our report thereon dated January 27, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 8, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Timberlane Regional School District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you in our engagement letter dated May 18, 2024.

Compliance With All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

We follow the AICPA Ethics Standard Rule 201 and in conjunction with the Firm's Quality Control Document, we annually review with all engagement staff potential conflicts with staff. We have not identified any relationships or other matters that in the auditor's judgment may be reasonably thought to bear on independence.

Significant Risks Identified

Our audit process and planning for each individual audit is based upon a risk model which requires us to identify significant risks within the entity and plan appropriate audit procedures to address those risks. A significant risk is defined as an identified and assessed risk of material misstatement that, in the auditor's judgment, requires special audit consideration. We have identified management override of controls and improper revenue recognition as significant risks through our risk assessment procedures. These risks are identified universally in New Hampshire governmental entity audits performed by our firm. As a result of these risks the engagement team developed an audit approach that specifically addresses these significant risks.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Timberlane Regional School District is included in Note 1 to the financial statements. As described in Note 2-C to the financial statements, the Timberlane Regional School District changed accounting principles to change the way the School District reports accounting changes and error corrections by adopting Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections – an Amendment to GASB Statement No. 62*, in the fiscal year 2024. Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in Note 17, Accounting Changes and Error Corrections. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are as follows:

Management's estimate of the capital asset useful lives is based on historical information and industry guidance. We evaluated the key factors and assumptions used to develop the capital asset useful lives in determining that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental activities opinion unit.

Management's estimate of the net pension liability, deferred outflows and inflows of resources related to pensions are based on assumptions of future events, such as employment, mortality and estimates of value of reported amounts. We evaluated the key factors and assumptions used to develop the net pension liability, deferred outflows and inflows of resources related to pensions in determining that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental activities opinion unit.

Management's estimate of the other postemployment benefit liability, deferred outflows and inflows of resources are based on future events, such as employment, mortality, and healthcare cost trends, as well as estimates of the value of reported amounts. We evaluated the key factors and assumptions used to develop the other postemployment benefits liability; deferred outflows and inflows of resources related to the other postemployment benefits in determining that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental activities opinion unit.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Significant Unusual Transactions

There are no significant or unusual transactions identified during our audit.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. A list of these adjustments for the general and food service funds are attached to this letter. Management has corrected all identified misstatements.

Disagreements With Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Timberlane Regional School District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances That Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No such circumstances have arisen.

Representations Requested From Management

We have requested certain written representations from management, which are included in the representation letter dated January 27, 2025.

Management's Consultations With Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Key Audit Matters

We have determined that there are no key audit matters to communicate.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Timberlane Regional School District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Timberlane Regional School District's auditors.

Other Matters

Implementation of New GASB Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations.

Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements.

GASB Statement No. 101, *Compensated Absences,* issued in June 2022, will be effective for the School District with its fiscal year ended June 30, 2025. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.

GASB Statement No. 102, *Certain Risk Disclosures,* issued in December 2023, will be effective for the School District with its fiscal year ended June 30, 2025. The primary objective of this Statement is to provide the users of the financial statements with information about risks related to a School District's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability.

GASB Statement No. 103, *Financial Reporting Model Improvements,* issued in April 2024, will be effective for the School District with its fiscal year ended June 30, 2026. The primary objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing the School District's accountability. This Statement also addresses certain application issues.

Comment on Cybersecurity Policies and Procedures

For Governance's Consideration, conducting regular comprehensive review of the School District's cybersecurity policies and procedures is an effective method of maintaining an effective informational technology environment. While no immediate concerns were identified through the audit process, cybersecurity policy and procedure should be viewed as a consistent process. In an evolving digital landscape, robust cybersecurity measures are critical to safeguarding sensitive information and ensuring compliance with regulatory requirements.

Key considerations for this review should include:

- Risk Assessment: Evaluate potential vulnerabilities and threats, considering the latest developments in cybersecurity risks.
- Policy Updates: Ensure that cybersecurity policies are up-to-date and align with industry best practices and applicable regulations.
- Incident Response Plan: Confirm that an effective incident response plan is in place, outlining clear protocols for identifying, addressing, and mitigating breaches.
- Employee Training: Enhance awareness by establishing a mandatory, ongoing cybersecurity training program for all employees, including regular updates and simulations to help staff identify and respond to phishing attempts and other cyber threats.
- Regular Testing: Implement periodic testing, such as penetration tests or simulated attacks, to assess the effectiveness of current measures.

Proactive attention to these areas can strengthen the School District's defenses and mitigate the risks associated with data breaches, operational disruptions, and reputational damage.

Restriction of Use

This report is intended solely for the information and use of the members of the School Board, Superintendent, and management of the Timberlane Regional School District and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

Plodzik & Sanderson

PLODZIK & SANDERSON
Professional Association

Concord, New Hampshire

Attachment:
Adjusting Entries

Client:	***1134 - Timberlane Regional School District***
Engagement:	***2024 - Timberlane Regional School District***
Period Ending:	***6/30/2024***
Trial Balance:	***001.0000 - Government Fund Trial Balance***
Workpaper:	***910.0031 - Adjusting Entries***
Fund Level:	***Fund***
Index:	***220, 210, 710, 100, 229, 500***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 2		**510.5300**		
[SAM] AUDIT ONLY - To record USDA commodities				
210-3120-630-21-02-1-00000	FOOD		135,306.00	
210-4561-000-00-00-0-00000	Federal-Child Nutrition- Commodities			135,306.00
Total			**135,306.00**	**135,306.00**
Adjusting Journal Entries JE # 3		**510.1710**		
[SAM] AUDIT ONLY - To adjust nonspendable FB to agree with inventory balance				
210-0760-000-00-00-0-00000	Restricted Fund Balance		32,533.00	
210-0751-000-00-00-0-00000	Nonspendable Fund Balance			32,533.00
Total			**32,533.00**	**32,533.00**
Adjusting Journal Entries JE # 4		**400.0030**		
[JL] AUDIT ONLY - To reverse prior year entry that removed encumbrances recorded as accounts payable				
100-2620-432-12-33-4-00000	Plumbing & Electric		120,000.00	
100-4200-430-12-33-4-00000	Sites		958,800.00	
100-4600-450-12-33-4-00000	Building Renovations-District Wide		1,770,705.00	
100-4600-450-12-33-4-00000	Building Renovations-District Wide		103,250.00	
100-0770-000-00-00-0-00000	Unassigned Fund Balance			2,952,755.00
Total			**2,952,755.00**	**2,952,755.00**
Adjusting Journal Entries JE # 5		**400.5100**		
[JL] AUDIT ONLY - To adjust appropriations to actual due to rounding				
100-1125-000-00-00-0-00000	Appropriation - Atkinson		3.00	
100-1990-000-00-00-0-00000	Other Local Revenue			2.00
100-3111-000-00-00-0-00000	Equitable Education Aid			1.00
Total			**3.00**	**3.00**
Adjusting Journal Entries JE # 7		**300.1110**		
[JL] AUDIT ONLY -To reclassify back dated checks in the operating accounts to accounts payable				
100-0101-000-00-00-0-00000	Cash		153,402.00	
100-0421-000-00-00-0-00000	Accounts Payable			153,402.00
Total			**153,402.00**	**153,402.00**
Adjusting Journal Entries JE # 14		**400.6100**		
[JL] AUDIT ONLY - To reclassify payments from Unitil related to energy efficiency				
100-2620-622-12-33-4-00000	Electric-District		214,986.00	
100-1990-000-00-00-0-00000	Other Local Revenue			214,986.00
Total			**214,986.00**	**214,986.00**
Adjusting Journal Entries JE # 15		**300.1110**		
[JL] AUDIT ONLY - To reclassify back dated ACH payments				
100-0101-000-00-00-0-00000	Cash		231,358.00	
100-0421-000-00-00-0-00000	Accounts Payable			231,358.00

Total			**231,358.00**	**231,358.00**
Adjusting Journal Entries JE # 16		**400.4300**		
[JL] To record committed fund balance for warrant article regarding use of fund balance				
100-0770-000-00-00-0-00000	Unassigned Fund Balance		250,000.00	
100-0755-000-00-00-0-00000	Committed Fund Bal (Cap Res)			250,000.00
Total			**250,000.00**	**250,000.00**
Adjusting Journal Entries JE # 17		**300.8100**		
[JL] To adjust pooled cash to actual				
100-0132-000-00-00-0-00000	Interfund Receivables		316,544.00	
100-0102-000-00-00-0-00000	Cash in Hand			316,544.00
Total			**316,544.00**	**316,544.00**
Adjusting Journal Entries JE # 18		**300.7300**		
[JL] To record prepaid expense related to July 2024 health insurance				
100-0180-000-00-00-0-00000	Prepaid Expenses		1,109,346.00	
100-2900-210-01-33-4-00000	Group Insurance			1,109,346.00
Total			**1,109,346.00**	**1,109,346.00**
Adjusting Journal Entries JE # 19		**400.4100**		
[JL] To adjust nonspendable fund balance to actual				
100-0770-000-00-00-0-00000	Unassigned Fund Balance		1,109,346.00	
100-0751-000-00-00-0-00000	Nonspendable Fund Balance (Inventory/Prepaid)			1,109,346.00
Total			**1,109,346.00**	**1,109,346.00**
Adjusting Journal Entries JE # 20		**400.4500**		
[JL] To record retained fund balance				
100-0770-000-00-00-0-00000	Unassigned Fund Balance		3,544,444.00	
100-0771-000-00-00-0-00000	Unassigned (Retained) Fund Balance			3,544,444.00
Total			**3,544,444.00**	**3,544,444.00**
	Total Adjusting Journal Entries		**10,050,023.00**	**10,050,023.00**
	Total All Journal Entries		**10,050,023.00**	**10,050,023.00**

TIMBERLANE REGIONAL SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2024

TIMBERLANE REGIONAL SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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TIMBERLANE REGIONAL SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board and Superintendent
Timberlane Regional School District
Plaistow, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Timberlane Regional School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Timberlane Regional School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Timberlane Regional School District, as of June 30, 2024, and the respective changes in financial position and the respective budgetary comparison for the major general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Timberlane Regional School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the year ending June 30, 2024, the School District adopted new accounting guidance, GASB Statement No. 100, *Accounting Changes and Error Corrections – an amendment to GASB Statement No. 62.* Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The Timberlane Regional School District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Timberlane Regional School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Timberlane Regional School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Timberlane Regional School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,
- Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

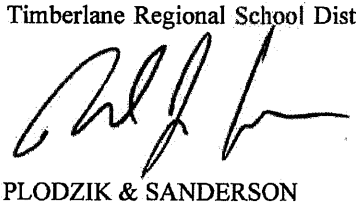
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Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Timberlane Regional School District's basic financial statements. The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2025 on our consideration of the Timberlane Regional School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Timberlane Regional School District's internal control over financial reporting and compliance.



January 27, 2025
Concord, New Hampshire

PLODZIK & SANDERSON
Professional Association

TIMBERLANE REGIONAL SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Management's Discussion and Analysis is presented by the School District Administration of the Timberlane Regional School District (the "District") and is intended to serve as an introduction to District's basic financial statements. The District's basic financial statements are comprised of four major components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, and 4) required supplementary information. This report also contains other supplementary information in addition to the basic financial statements themselves.

School District Administration is responsible for establishing an accounting system and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the District are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP) and pronouncements from Governmental Accounting Standards Board (GASB). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

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The *statement of net position* presents information on the District's assets, deferred outflows of resources and liabilities, and deferred inflows of resources, with the difference reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

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Fund financial statements: A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other governmental units, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are divided into two categories: governmental funds and fiduciary funds.

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The District maintains several governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, School Building Project, and Other Governmental Funds, which encompasses the Food Service Fund, Grants Fund, Performing Arts Center, and Student Activity Fund.

The District adopts an annual appropriated budget for its funds. A budgetary comparison statement for the major General Fund has been provided to demonstrate compliance with the budget and can be found on page 21 of this report.

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Notes to the financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24-43 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information consisting of the Schedule of the School District's Proportionate Share of Net Pension Liability, Schedule of School District Contributions – Pensions, Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability, Schedule of School District Contributions – Other Postemployment Benefits, and Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios.

Required supplementary information and related notes can be found on pages 44-50 of this report. Additional supplementary information relating to the General Fund and Nonmajor Funds can be found at pages 51-57. The Schedule of Expenditures of Federal Awards and accompanying notes can be found at pages 63-64.

Financial Highlights

- By District Ballot in March 2023, voters approved a 20-year lease purchase agreement for the installation of up to $25,243,000 of energy savings equipment and associated building and facility improvements. With Bank of America, Phase 1 of the lease purchase agreement for $3,002,968 was executed on July 14, 2023, and Phase 2 for $9,550,184 was executed on May 21, 2024.

- In FY2024, the consolidated financial statement not only include the daily operating activities of the District but also the accounting treatment for the lease purchase agreement including cash received and expenses related to the projects identified in Phase 1 and Phase 2 of the lease purchase agreement – please see Note 1-K Long Term Obligations. Transactions related to the lease purchase agreement are as follows:

    - Financing Sources $12,553,152
    - Total Expenses $8,954,683
    - Cash $9,549,994
    - Contract Payable $5,056,056
    - Retainage Payable $895,469

- Total Revenue increased by $12,787,713, or 17.0%, in FY2024 compared to FY2023 primarily attributed to the School district assessment due to the 16.0% increase in district budget from FY2023 to FY2024. The increase in the FY2024 Budget included:

    - Four (4) CBA Warrant Articles totaling $1.5M
    - Health Insurance GMR $2.3M
    - Lease Agreement payment of $2M
    - Capital Reserve Fund for the High School boilers $1M
    - Special Education tuition and contracted service $1M
    - CIP funding increase of $1M
    - Student Transportation $800K
    - Salaries and Benefits $800K
    - Emergency Contingency Fund $500K
    - Increase in utility rates $500K

- Total Governmental Funds Expenditures reflect an increase of $12,664,816, or 16.8%, from $75,254,284 in FY2023 to $87,919,100 in FY2024 largely due to projects financed by the capital lease.

- FY2024 fund balance used to reduce taxes for FY2025 was $16,390,237.

- Balance Sheet variances – Increase in cash is primarily due to $9.5M relating to the accounting for the lease purchase agreement and approximately $11M from budgeted funds not spent. (Salaries & Benefits savings $7.1M, Lease Payment $2M, SPED Tuition $1.2M and SPED Transportation $700K).

  Increases in Capital assets, not being depreciated of $8,954,683, Contracts payable of $5,056,056, Retainage payable of $895,469 and $12,453,152 of noncurrent obligations due in more than one year are all due to the accounting for the lease purchase agreement.

- By District Ballot in March 2024, voters approved a contribution of $250,000 into the Capital Reserve Fund established in 1996, with such amount to be transferred from those funds in the June 30, 2024, unassigned fund balance available for transfer on July 1, 2024, which were apportioned as Capital Expenses in 2023-2024 in accordance with Article 6 of the Timberlane Regional School District Articles of Agreement.

- Capital assets and related depreciation are included in the Government-wide Financials. More information can be found under "Capital Assets" under this Management Discussion & Analysis, and in Note 1-H and Note 6 to the Financial Statements.

Financial Analysis of the District as a Whole
Two-Year Comparison of Net Position
Governmental Activities

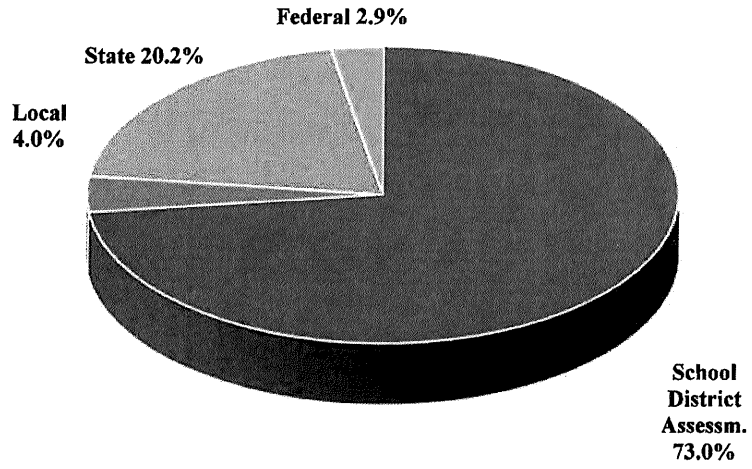
	June 30, 2024	June 30, 2023	Increase (Decrease)
ASSETS			
Cash and cash equivalents	$ 28,699,744	$ 8,221,721	$ 20,478,023
Other receivable	-	4,475	(4,475)
Intergovernmental receivable	711,649	1,569,575	(857,926)
Inventory	32,533	35,440	(2,907)
Prepaid items	1,109,346	1,461,815	(352,469)
Capital assets, not being depreciated	9,470,584	515,901	8,954,683
Capital assets, net of accumulated depreciation	16,054,122	14,568,165	1,485,957
Total Assets	**56,077,978**	**26,377,092**	**29,700,886**
DEFERRED OUTFLOWS OF RESOURCES			
Amounts related to pensions	9,984,129	13,490,292	(3,506,163)
Amounts related to other postemployment benefits	572,098	972,011	(399,913)
Total deferred outflows of resources	**10,556,227**	**14,462,303**	**(3,906,076)**
LIABILITIES			
Accounts payable	1,528,022	982,366	545,656
Accrued salaries and benefits	419,238	318,981	100,257
Accrued interest payable	57,435	9,687	47,748
Contracts payable	5,056,056	-	5,056,056
Retainage payable	895,469	-	895,469
Noncurrent obligations:			
Due within one year	107,546	127,453	(19,907)
Due in more than one year	82,393,787	72,639,862	9,753,925
Total Liabilities	**90,457,553**	**74,078,349**	**16,379,204**
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - grants and donations	17,513	22,376	(4,863)
Unavailable revenue - tuition and other prepayments	202,002	152,344	49,658
Amounts related to pensions	2,301,652	2,871,125	(569,473)
Amounts related to other postemployment benefits	2,258,414	3,174,237	(915,823)
Total deferred inflows of resources	**4,779,581**	**6,220,082**	**(1,440,501)**
NET POSITION			
Net investment in capital assets	12,852,924	14,761,316	(1,908,392)
Restricted	3,945,928	371,302	3,574,626
Unrestricted	(45,401,781)	(54,591,654)	9,189,873
Total net position	**$ (28,602,929)**	**$ (39,459,036)**	**$ 10,856,107**

The June 30, 2023, column reflects prior period adjustment; see Note 17 Restatements of Beginning Balances.

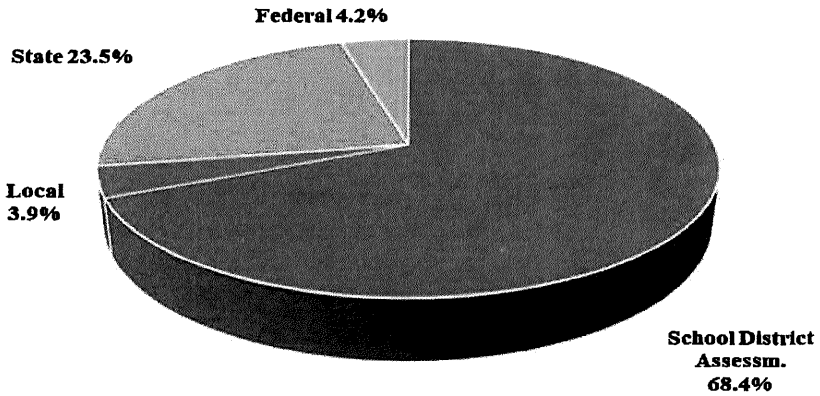
Financial Analysis of the District as a Whole
Two-Year Comparison
Revenue Analysis
Total Governmental Funds

	Fiscal Year Ended June 30, 2024	*Fiscal Year Ended June 30, 2023*	*Increase (Decrease)*
School district assessment	$ 64,371,596	$ 51,623,954	$ 12,747,642
Local	3,493,868	2,910,335	583,533
State	17,811,087	17,718,436	92,651
Federal	2,529,961	3,166,074	(636,113)
	$ 88,206,512	**$ 75,418,799**	**$ 12,787,713**

Fiscal Year Ended June 30, 2024



Fiscal Year Ended June 30, 2023



TIMBERLANE REGIONAL SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2024

TIMBERLANE REGIONAL SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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TIMBERLANE REGIONAL SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board and Superintendent
Timberlane Regional School District
Plaistow, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Timberlane Regional School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Timberlane Regional School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Timberlane Regional School District, as of June 30, 2024, and the respective changes in financial position and the respective budgetary comparison for the major general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Timberlane Regional School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the year ending June 30, 2024, the School District adopted new accounting guidance, GASB Statement No. 100, *Accounting Changes and Error Corrections – an amendment to GASB Statement No. 62.* Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The Timberlane Regional School District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Timberlane Regional School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Timberlane Regional School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Timberlane Regional School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,
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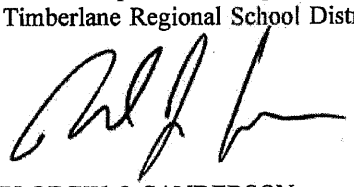
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January 27, 2025
Concord, New Hampshire

PLODZIK & SANDERSON
Professional Association

TIMBERLANE REGIONAL SCHOOL DISTRICT

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The governmental fund financial statements can be found on pages 17-20 of this report.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The accounting used for fiduciary funds is much like that used for private enterprises. The basic fiduciary fund financial statements can be found on pages 22-23 of this report.

Notes to the financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24-43 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information consisting of the Schedule of the School District's Proportionate Share of Net Pension Liability, Schedule of School District Contributions – Pensions, Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability, Schedule of School District Contributions – Other Postemployment Benefits, and Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios.

Required supplementary information and related notes can be found on pages 44-50 of this report. Additional supplementary information relating to the General Fund and Nonmajor Funds can be found at pages 51-57. The Schedule of Expenditures of Federal Awards and accompanying notes can be found at pages 63-64.

Financial Highlights

- By District Ballot in March 2023, voters approved a 20-year lease purchase agreement for the installation of up to $25,243,000 of energy savings equipment and associated building and facility improvements. With Bank of America, Phase 1 of the lease purchase agreement for $3,002,968 was executed on July 14, 2023, and Phase 2 for $9,550,184 was executed on May 21, 2024.

- In FY2024, the consolidated financial statement not only include the daily operating activities of the District but also the accounting treatment for the lease purchase agreement including cash received and expenses related to the projects identified in Phase 1 and Phase 2 of the lease purchase agreement – please see Note 1-K Long Term Obligations. Transactions related to the lease purchase agreement are as follows:

    - Financing Sources $12,553,152
    - Total Expenses $8,954,683
    - Cash $9,549,994
    - Contract Payable $5,056,056
    - Retainage Payable $895,469

- Total Revenue increased by $12,787,713, or 17.0%, in FY2024 compared to FY2023 primarily attributed to the School district assessment due to the 16.0% increase in district budget from FY2023 to FY2024. The increase in the FY2024 Budget included:

    - Four (4) CBA Warrant Articles totaling $1.5M
    - Health Insurance GMR $2.3M
    - Lease Agreement payment of $2M
    - Capital Reserve Fund for the High School boilers $1M
    - Special Education tuition and contracted service $1M
    - CIP funding increase of $1M
    - Student Transportation $800K
    - Salaries and Benefits $800K
    - Emergency Contingency Fund $500K
    - Increase in utility rates $500K

- Total Governmental Funds Expenditures reflect an increase of $12,664,816, or 16.8%, from $75,254,284 in FY2023 to $87,919,100 in FY2024 largely due to projects financed by the capital lease.

- FY2024 fund balance used to reduce taxes for FY2025 was $16,390,237.

- Balance Sheet variances – Increase in cash is primarily due to $9.5M relating to the accounting for the lease purchase agreement and approximately $11M from budgeted funds not spent. (Salaries & Benefits savings $7.1M, Lease Payment $2M, SPED Tuition $1.2M and SPED Transportation $700K).

  Increases in Capital assets, not being depreciated of $8,954,683, Contracts payable of $5,056,056, Retainage payable of $895,469 and $12,453,152 of noncurrent obligations due in more than one year are all due to the accounting for the lease purchase agreement.

- By District Ballot in March 2024, voters approved a contribution of $250,000 into the Capital Reserve Fund established in 1996, with such amount to be transferred from those funds in the June 30, 2024, unassigned fund balance available for transfer on July 1, 2024, which were apportioned as Capital Expenses in 2023-2024 in accordance with Article 6 of the Timberlane Regional School District Articles of Agreement.

- Capital assets and related depreciation are included in the Government-wide Financials. More information can be found under "Capital Assets" under this Management Discussion & Analysis, and in Note 1-H and Note 6 to the Financial Statements.

Financial Analysis of the District as a Whole
Two-Year Comparison of Net Position
Governmental Activities

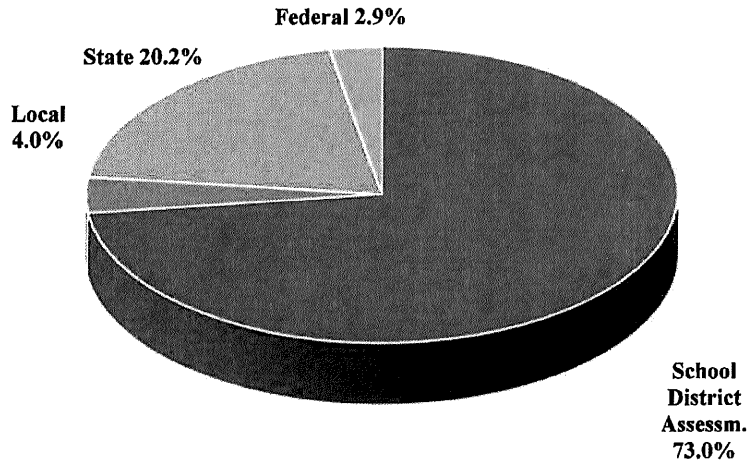
	June 30, 2024	June 30, 2023	Increase (Decrease)
ASSETS			
Cash and cash equivalents	$ 28,699,744	$ 8,221,721	$ 20,478,023
Other receivable	-	4,475	(4,475)
Intergovernmental receivable	711,649	1,569,575	(857,926)
Inventory	32,533	35,440	(2,907)
Prepaid items	1,109,346	1,461,815	(352,469)
Capital assets, not being depreciated	9,470,584	515,901	8,954,683
Capital assets, net of accumulated depreciation	16,054,122	14,568,165	1,485,957
Total Assets	**56,077,978**	**26,377,092**	**29,700,886**
DEFERRED OUTFLOWS OF RESOURCES			
Amounts related to pensions	9,984,129	13,490,292	(3,506,163)
Amounts related to other postemployment benefits	572,098	972,011	(399,913)
Total deferred outflows of resources	**10,556,227**	**14,462,303**	**(3,906,076)**
LIABILITIES			
Accounts payable	1,528,022	982,366	545,656
Accrued salaries and benefits	419,238	318,981	100,257
Accrued interest payable	57,435	9,687	47,748
Contracts payable	5,056,056	-	5,056,056
Retainage payable	895,469	-	895,469
Noncurrent obligations:			
Due within one year	107,546	127,453	(19,907)
Due in more than one year	82,393,787	72,639,862	9,753,925
Total Liabilities	**90,457,553**	**74,078,349**	**16,379,204**
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - grants and donations	17,513	22,376	(4,863)
Unavailable revenue - tuition and other prepayments	202,002	152,344	49,658
Amounts related to pensions	2,301,652	2,871,125	(569,473)
Amounts related to other postemployment benefits	2,258,414	3,174,237	(915,823)
Total deferred inflows of resources	**4,779,581**	**6,220,082**	**(1,440,501)**
NET POSITION			
Net investment in capital assets	12,852,924	14,761,316	(1,908,392)
Restricted	3,945,928	371,302	3,574,626
Unrestricted	(45,401,781)	(54,591,654)	9,189,873
Total net position	**$ (28,602,929)**	**$ (39,459,036)**	**$ 10,856,107**

The June 30, 2023, column reflects prior period adjustment; see Note 17 Restatements of Beginning Balances.

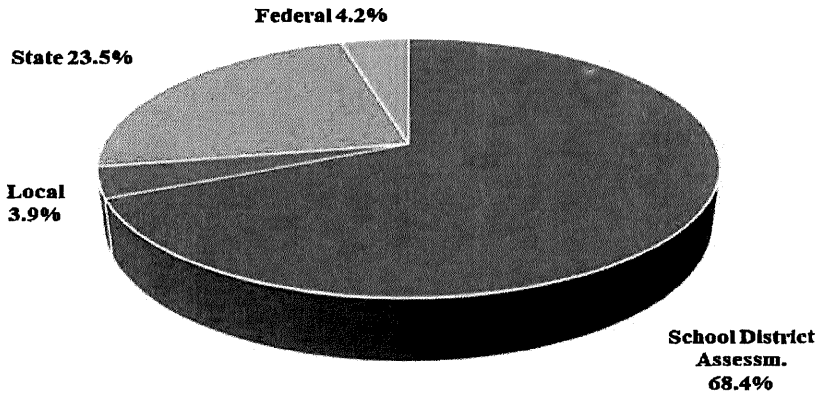
Financial Analysis of the District as a Whole
Two-Year Comparison
Revenue Analysis
Total Governmental Funds

	Fiscal Year Ended June 30, 2024	*Fiscal Year Ended June 30, 2023*	*Increase (Decrease)*
School district assessment	$ 64,371,596	$ 51,623,954	$ 12,747,642
Local	3,493,868	2,910,335	583,533
State	17,811,087	17,718,436	92,651
Federal	2,529,961	3,166,074	(636,113)
	$ 88,206,512	**$ 75,418,799**	**$ 12,787,713**

Fiscal Year Ended June 30, 2024



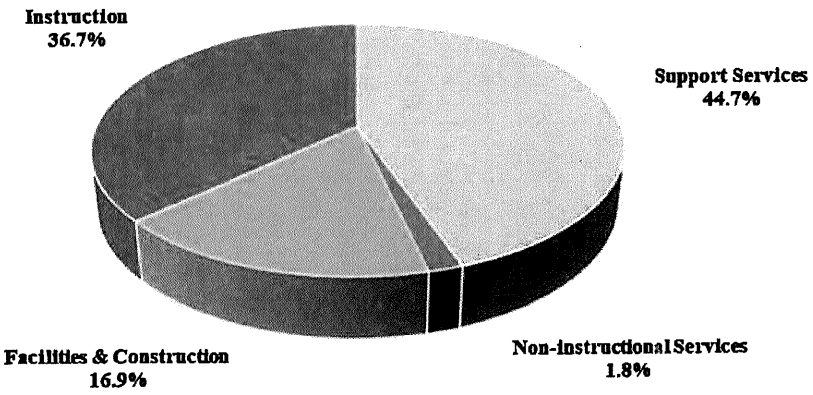
Fiscal Year Ended June 30, 2023



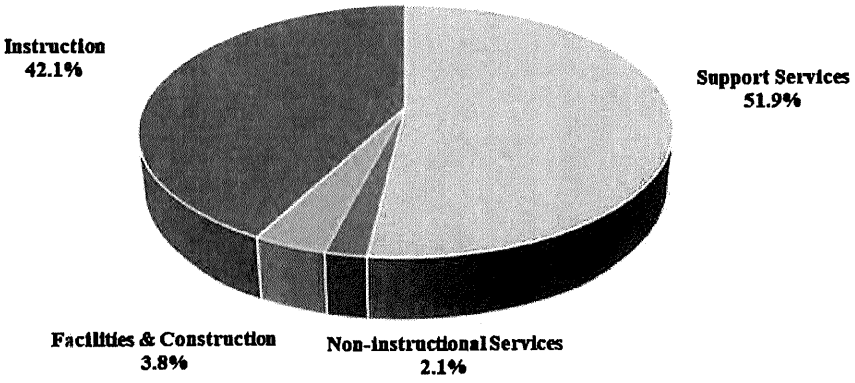
Financial Analysis of the District as a Whole
Two-Year Comparison
Statement of Expenditures – Total Governmental Funds

	Fiscal Year Ended				Increase
	June 30, 2024		June 30, 2023		(Decrease)
Instruction		32,243,978		31,695,450	548,528
Support Services:					
Students	3,935,129		3,385,438		549,691
Instructional Staff	1,342,648		1,209,650		132,998
General Administration	348,645		420,956		(72,311)
Executive Administration	985,624		920,883		64,741
School Administration	3,256,168		3,150,423		105,745
Business	452,850		453,183		(333)
Operation & Plant Maint.	5,502,538		4,729,839		772,699
Student Transportation	3,737,794		3,387,969		349,825
Other	19,736,709		21,398,136		(1,661,427)
		39,298,105		39,056,477	241,628
Non-instructional Services		1,541,825		1,611,777	(69,952)
Facilities & Construction		14,835,192		2,890,580	11,944,612
		87,919,100		**75,254,284**	**12,664,816**

Total Governmental Fund Expenditures
As of June 30, 2024



Total Governmental Fund Expenditures
As of June 30, 2023



Fund Balance

Surplus funds from operations within the general fund are used each year to reduce local property taxes or for emergency expenditures that were not budgeted for. In the fiscal year 2024, the amount used from the beginning general fund unassigned fund balance for this purpose was $16,390,237.

Long Term Debt

The District has long-term debt as of June 30, 2024, as follows:

	2024	2023	Increase (Decrease)
Notes payable	12,453,152	-	12,453,152
Lease payable	218,630	322,750	(104,120)
Compensated absences	2,426,292	2,399,356	26,936
Net pension liability	58,628,324	61,056,340	(2,428,016)
Other postemployment benefits	8,774,935	8,988,869	(213,934)
Total Long-Term Debt	**82,501,333**	**72,767,315**	**9,734,018**

Capital Assets

The District began reporting capital assets in the 2015-2016 fiscal year. Capital assets are those assets which are acquired by the District having more than one year of useful life and which meet certain value thresholds, depending on the type of asset. Capital assets are depreciated over their useful life, pursuant to policy. Capital asset depreciation is charged to the respective function for which the use is attributable.

The value of capital assets, net of accumulated depreciation, is included in the Government-wide Statement of Net Position (see Exhibit A). Additional information on capital assets and guidelines is found in Financial Statement Note 1-H. Capital asset beginning and ending balances are shown below. Further information, including accumulated depreciation by asset category, is shown in Note 6 – Capital Assets.

Timberlane Regional School District
Comparative Statement of Capital Assets

	Beginning Balance July 1, 2023	Changes	Ending Balance June 30, 2024
Non-Depreciable Assets:			
Land	515,901	-	515,901
Construction in progress	-	8,954,683	8,954,683
Depreciable Assets:			
Land Improvements	3,785,031	-	3,785,031
Buildings and Building Improvements	61,200,347	3,361,305	64,561,652
Machinery, Equipment, and Vehicles	4,391,597	64,280	4,455,877
Right to use Equipment	521,147	-	521,147
Total Capital Assets	70,414,023	12,380,268	82,794,291
Less Accumulated Depreciation	(55,329,957)	(1,939,628)	(57,269,585)
Net Value, All Capital Assets	**15,084,066**	**10,440,640**	**25,524,706**

Future Budgetary Implications

In New Hampshire, the public-school fiscal year is from July 1st to June 30th. There are some federal grants and other programs that operate on a calendar year but their impact to our District is reflected in the overall budget.

The beginning General Fund unassigned fund balance for FY2025 is $16,390,237, presenting a challenge as it will reduce the apportionment and could influence the cash flow in the upcoming years.

Some of the future events that may have a financial impact on the District include:

1. The Timberlane Support Staff Union (TSSU), Timberlane Administrators Union (TAU), and Timberlane Administrative Assistants/Secretaries and Skilled Maintenance Employees Union (TAAM) collective bargaining agreements will be in negotiations for new contracts in the fall of 2025. The financial impact of these agreements is unknown at this time.
2. A new warrant article to modify the Articles of Agreement to include kindergartener and implement a District funded full day kindergartener program is being presented to voters in March of 2025.
3. The School Board has approved new facilities projects for FY2026 as follows:
    a. Capital Improvement Plan (CIP) a total of $1,891,740 was approved to begin phase I of the High School Bathroom renovation, boundary fencing of secondary main campus, Danville School's roof replacement, and Phase III of the belfry repairs at Atkinson Academy.
    b. Phase III of the lease purchase agreement was approved in the amount of $2,589,655 to replace HVAC systems and controls at Atkinson Academy and Sandown North.

Contact Information

This report is designed to provide a general overview of the Timberlane Regional School District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact:

Maria Watkins
C.F.O. / Business Administrator
Timberlane Regional School District / SAU 106
30 Greenough Road
Plaistow, NH 03865
603-382-6119 Ext.2250
maria.watkins@timberlane.net

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TIMBERLANE REGIONAL SCHOOL DISTRICT
Statement of Net Position
June 30, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 28,699,744
Intergovernmental receivables	711,649
Inventory	32,533
Prepaid items	1,109,346
Capital assets, not being depreciated/amortized	9,470,584
Capital assets, net of accumulated depreciation/ammortization	16,054,122
Total assets	56,077,978
DEFERRED OUTFLOWS OF RESOURCES	10,556,227
LIABILITIES	
Accounts payable	1,528,022
Accrued salaries and benefits	419,238
Accrued interest payable	57,435
Contracts payable	5,056,056
Retainage payable	895,469
Noncurrent obligations:	
Due within one year	107,546
Due in more than one year	82,393,787
Total liabilities	90,457,553
DEFERRED INFLOWS OF RESOURCES	4,779,581
NET POSITION	
Net investment in capital assets	12,852,924
Restricted	3,945,928
Unrestricted	(45,401,781)
Total net position	$ (28,602,929)

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT B

TIMBERLANE REGIONAL SCHOOL DISTRICT

Statement of Activities

For the Fiscal Year Ended June 30, 2024

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Change in Net Position
Governmental activities:				
Instruction	$31,712,879	$ 1,497,177	$ 1,104,155	$(29,111,547)
Support services:				
Student	4,513,124	-	872	(4,512,252)
Instructional staff	1,267,332	-	246,336	(1,020,996)
General administration	348,645	-	-	(348,645)
Executive administration	985,624	-	-	(985,624)
School administration	3,471,681	-	-	(3,471,681)
Business	452,850	-	-	(452,850)
Operation and maintenance of plant	9,481,004	-	742,144	(8,738,860)
Student transportation	3,737,794	-	56,494	(3,681,300)
Other	19,775,966	-	10,435	(19,765,531)
Noninstructional services	1,433,207	1,043,164	498,448	108,405
Interest on long-term debt	170,299	-	-	(170,299)
Total governmental activities	$77,350,405	$ 2,540,341	$ 2,658,884	(72,151,180)
General revenues:				
School district assessment				64,371,596
Grants and contributions not restricted to specific programs				17,613,179
Interest				610,146
Miscellaneous				412,366
Total general revenues				83,007,287
Change in net position				10,856,107
Fund balances, beginning, as restated (see Note 17)				(39,459,036)
Net position, ending				$(28,602,929)

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-1
TIMBERLANE REGIONAL SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2024

	General	School Building Project	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$18,430,149	$ 9,549,994	$ 719,601	$28,699,744
Intergovernmental receivable	197,874	-	513,775	711,649
Interfund receivables	513,062	-	-	513,062
Inventory	-	-	32,533	32,533
Prepaid items	1,331,897	-	-	1,331,897
Total assets	$20,472,982	$ 9,549,994	$ 1,265,909	$31,288,885
LIABILITIES				
Accounts payable	$ 1,477,852	$ -	$ 50,170	$ 1,528,022
Accrued salaries and benefits	419,238	-	-	419,238
Interfund payable	-	-	513,062	513,062
Contracts payable	-	5,056,056	-	5,056,056
Retainage payable	-	895,469	-	895,469
Total liabilities	1,897,090	5,951,525	563,232	8,411,847
DEFERRED INFLOWS OF RESOURCES	202,002	-	17,513	219,515
FUND BALANCES				
Nonspendable	1,109,346	-	32,533	1,141,879
Restricted	16,965	3,598,469	297,961	3,913,395
Committed	447,874	-	-	447,874
Assigned	409,468	-	354,670	764,138
Unassigned	16,390,237	-	-	16,390,237
Total fund balances	18,373,890	3,598,469	685,164	22,657,523
Total liabilities, deferred inflows of resources, and fund balances	$20,472,982	$ 9,549,994	$ 1,265,909	$31,288,885

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-2
TIMBERLANE REGIONAL SCHOOL DISTRICT
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
June 30, 2024

Total fund balances of governmental funds (Exhibit C-1)		$ 22,657,523
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	$ 82,794,291	
Less accumulated depreciation/amortization	(57,269,585)	
		25,524,706
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	$ 9,984,129	
Deferred inflows of resources related to pensions	(2,301,652)	
Deferred outflows of resources related to OPEB:		
NHRS	318,151	
Single Employer	253,947	
Deferred inflows of resources related to OPEB:		
Single Employer	(2,258,414)	
		5,996,161
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	$ (513,062)	
Payables	513,062	
		-
Prepaid interest in the governmental funds that is subject to accrual is eliminated in the governmental activities.		(222,551)
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(57,435)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Notes	$ 12,453,152	
Leases	218,630	
Compensated absences	2,426,292	
Net pension liability	58,628,324	
Other postemployment benefits liability:		
NHRS	3,403,748	
Single Employer	5,371,187	
		(82,501,333)
Net position of governmental activities (Exhibit A)		$ (28,602,929)

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-3
TIMBERLANE REGIONAL SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2024

	General	School Building Project	Other Governmental Funds	Total Governmental Funds
REVENUES				
School district assessment	$64,371,596	$ -	$ -	$64,371,596
Other local	2,081,873	-	1,411,995	3,493,868
State	17,581,628	-	229,459	17,811,087
Federal	150,840	-	2,379,121	2,529,961
Total revenues	84,185,937	-	4,020,575	88,206,512
EXPENDITURES				
Current:				
Instruction	30,796,617	-	1,447,361	32,243,978
Support services:				
Student	3,934,257	-	872	3,935,129
Instructional staff	1,096,312	-	246,336	1,342,648
General administration	348,645	-	-	348,645
Executive administration	985,624	-	-	985,624
School administration	3,256,168	-	-	3,256,168
Business	452,850	-	-	452,850
Operation and maintenance of plant	5,303,059	-	199,479	5,502,538
Student transportation	3,717,402	-	20,392	3,737,794
Other	19,726,274	-	10,435	19,736,709
Noninstructional services	-	-	1,541,825	1,541,825
Facilities acquisition and construction	5,337,844	8,954,683	542,665	14,835,192
Total expenditures	74,955,052	8,954,683	4,009,365	87,919,100
Excess (deficiency) of revenues over (under) expenditures	9,230,885	(8,954,683)	11,210	287,412
OTHER FINANCING SOURCES (USES)				
Transfers in	1,658	-	-	1,658
Transfers out	-	-	(1,658)	(1,658)
Bonds and notes issued	-	12,553,152	-	12,553,152
Total other financing sources (uses)	1,658	12,553,152	(1,658)	12,553,152
Net change in fund balances	9,232,543	3,598,469	9,552	12,840,564
Fund balances, beginning as restated (see Note 17)	9,141,347	-	675,612	9,816,959
Fund balances, ending	$18,373,890	$ 3,598,469	$ 685,164	$22,657,523

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-4
TIMBERLANE REGIONAL SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2024

Net change in fund balances of total governmental funds (Exhibit C-3)		$ 12,840,564
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation/amortization expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation/amortization expense in the current year, as follows:		
Capitalized capital outlay	$ 12,464,291	
Depreciation/amortization expense	(2,023,651)	
		10,440,640
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	$ (1,658)	
Transfers out	1,658	
		-
Proceeds from issuing the long-term liability provide current financial resources to governmental funds, but issuing debt increases the long-term liability in the Statement of Net Position. Repayment of the long-term liability is an expenditure in the governmental funds, but the repayment reduces long-term liability in the Statement of Net Position.		
Issuance of notes	$ (12,553,152)	
Principal repayment of lease	104,120	
		(12,449,032)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Increase in accrued interest expense	$ (47,748)	
Recognize accrued interest expense for interest that was prepaid in governmental funds	(122,551)	
Increase in compensated absences payable	(26,936)	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(508,674)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	729,844	
		23,935
Change in net position of governmental activities (Exhibit B)		$ 10,856,107

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D

TIMBERLANE REGIONAL SCHOOL DISTRICT

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Non-GAAP Budgetary Basis)

General Fund

For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES				
School district assessment	$64,371,596	$64,371,596	$64,371,596	$ -
Other local	530,126	530,126	1,923,246	1,393,120
State	17,521,484	17,521,484	17,581,628	60,144
Federal	170,000	170,000	150,840	(19,160)
Total revenues	82,593,206	82,593,206	84,027,310	1,434,104
EXPENDITURES				
Current:				
Instruction	34,562,736	34,453,481	30,671,947	3,781,534
Support services:				
Student	3,940,904	4,363,268	3,934,257	429,011
Instructional staff	1,306,960	1,315,865	1,096,420	219,445
General administration	860,131	945,900	354,432	591,468
Executive administration	1,275,941	1,057,961	985,624	72,337
School administration	3,292,514	3,365,655	3,256,168	109,487
Business	448,820	466,924	452,850	14,074
Operation and maintenance of plant	5,661,047	5,510,645	5,144,392	366,253
Student transportation	4,454,596	4,407,671	3,856,433	551,238
Other	24,375,864	24,147,438	19,725,749	4,421,689
Debt service:				
Principal	746,341	746,341	100,000	646,341
Interest	1,314,659	1,314,659	122,551	1,192,108
Facilities acquisition and construction	2,992,200	3,136,905	1,564,589	1,572,316
Total expenditures	85,232,713	85,232,713	71,265,412	13,967,301
Excess (deficiency) of revenues over (under) expenditures	(2,639,507)	(2,639,507)	12,761,898	15,401,405
OTHER FINANCING SOURCES (USES)				
Transfers in	975,000	975,000	917,158	(57,842)
Transfers out	(444,202)	(444,202)	-	444,202
Total other financing sources (uses)	530,798	530,798	917,158	386,360
Net change in fund balance	$ (2,108,709)	$ (2,108,709)	13,679,056	$15,787,765
Decrease in nonspendable fund balance			352,469	
Decrease in committed fund balance			250,000	
Unassigned fund balance, beginning			2,108,712	
Unassigned fund balance, ending			$16,390,237	

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-1
TIMBERLANE REGIONAL SCHOOL DISTRICT
Fiduciary Fund
Statement of Fiduciary Net Position
June 30, 2024

	Private Purpose Trust
ASSETS	
Intergovernmental receivable	$827,375
NET POSITION	
Restricted	$827,375

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT E-2
TIMBERLANE REGIONAL SCHOOL DISTRICT
Fiduciary Fund
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2024

	Private Purpose Trust
Additions:	
New funds	$ 14,663
Interest	129,046
Total revenue	143,709
Deductions:	
Scholarships	12,655
Change in net position	131,054
Net position, beginning	696,321
Net position, ending	$827,375

The Notes to the Basic Financial Statements are an integral part of this statement.

TIMBERLANE REGIONAL SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Timberlane Regional School District, in Plaistow, New Hampshire (the School District), have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units, hereafter referred to as generally accepted accounting principles (GAAP), as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources. The Timberlane Regional School District's significant accounting policies are described below.

1-A Reporting Entity

The Timberlane Regional School District is a municipal corporation governed by an elected nine-member School Board. In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by GASB Statement No. 14, *The Financial Reporting Entity,* (as amended). The School District has no component units to include in its reporting entity.

1-B Government-wide and Fund Financial Statements

The Government-wide Financial Statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the School District at year-end. This Statement includes all of the School District's non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, with the difference being reported as net position.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational requirements of a particular function. Assessments and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds and are presented in the other governmental column of the fund financial statements.

The effect of interfund activity has been eliminated from the government-wide financial statements.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements – Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. District assessments, intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to long-term liabilities including compensated absences and claims and judgments, are recorded only when payment is mature and due.

Financial Statement Presentation – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental funds:

General Fund – is the School District's primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessments, state and federal grants, and other local sources. The primary expenditures are for instruction, support services, debt service, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* guidance, the School District Portion of the student activity funds, and expendable trust funds are consolidated in the general fund.

Capital Project Fund – the school building capital project fund accounts for the activity pertaining to the energy efficiency lease.

Nonmajor Funds – The School District also reports four nonmajor governmental funds.

Fiduciary Fund Financial Statements – Fiduciary fund financial statements include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. These funds account for resources held by the School District for the benefit of other parties and include the private purpose trust funds and custodial funds. Fiduciary funds are accounted for on a spending, or "economic resources" measurement focus and the accrual basis of accounting.

1-D Cash and Cash Equivalents

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the State. Funds may be deposited in banks outside the State if such banks pledge and deliver to a third-party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-E Receivables

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

1-F Inventory

Inventories are valued at cost using first-in, first-out, which approximates market. The School District's inventories include various items consisting of commodities. USDA commodities received from the Federal government are recorded at the value established by the Federal government using the average cost method in the food service fund. Inventorial items are recorded as expenditures when consumed at the schools (the consumption method).

1-G Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items and expensed as the items are used.

1-H Capital Assets

Capital assets are reported in the government-wide financial statements but are not reported in the fund financial statements. The School District has established a threshold of $10,000 or more per individual items for all asset classes except infrastructure, which is capitalized over $100,000 or more, and an estimated useful life in excess of one year for capitalization of depreciable assets.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the School District are depreciated or amortized using the straight-line method over the following estimated useful lives:

Capital Asset Class:	Years
Land improvements	20 - 30
Buildings and building improvements	5 - 30
Machinery, equipment, and vehicles	5 - 10
Right to use equipment	5

1-I Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as "due to/from other funds" (i.e., the current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-J Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until that time. The School has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. The School has three types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide

Statement of Net Position for various estimate differences that will be amortized and recognized over future years. In addition, unavailable revenue from grants and donations arises when the related eligible expenditures will not be made until the subsequent period.

1-K Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

In the fund financial statements, governmental fund types of report note issuance costs during the current period. The face amount of the debt issued is reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the School District utilizes the following classifications to categorize the financial transaction:

> **Direct Borrowings** – financial transactions for a note or a loan where the School District negotiates certain terms with a single lender and are not offered for public sale.

1-L Lease

The School District is a lessee for a noncancellable lease of copiers. The School District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of a lease, the School District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the School District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The School District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the School District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the School District is reasonably certain to exercise.

The School District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

1-M Compensated Absences

General leave for the School District includes vacation, sick, and retirement stipend pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the School District's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the governmental fund and government-wide presentations.

1-N Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-O Postemployment Benefits Other Than Pensions (OPEB)

The School District maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the School District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

1-P Net Position/Fund Balances

In the Government-wide Financial Statements, net position is reported in the following categories:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation/amortization, reduced by the outstanding balances of notes or other debt attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The School District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future period.

Unrestricted Net Position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Restricted – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

Unassigned – The portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

When multiple net position/fund balance classifications are available for use, it is the School District's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

1-Q Use of Estimates

The preparation of the accompanying basic financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general fund, as well as the nonmajor food service, grants, and performance arts center fund. However, the School Board has voted and accepted the federal grants awarded to the District through the year, so these amounts are reported as a final budget for the grants fund. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2024, $1,608,709 of the beginning general fund unassigned fund balance was applied for this purpose. Additionally, $500,000 was appropriated to fund the School District's capital reserve funds.

2-B Budgetary Reconciliation to GAAP Basis

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for each major governmental fund which had a budget.

Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	$ 84,944,468
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
Interest earnings related to the blended expendable trust funds	69,401
Miscellaneous revenue of blended funds	89,226
To remove transfer from the blended expendable trust funds to general fund	(915,500)
Per Exhibit C-3 (GAAP Basis)	$ 84,187,595
Expenditures:	
Per Exhibit D (budgetary basis)	$ 71,265,412
Adjustments:	
Basis difference:	
Encumbrances, beginning	3,955,287
Encumbrances, ending	(367,746)
GASB Statement No. 54:	
Expenditures of the blended gate receipts fund	39,665
Expenditures of the blended student activity funds	62,434
Per Exhibit C-3 (GAAP basis)	$ 74,955,052

2-C Change in Accounting Principle

During the fiscal year, the School District adopted Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*. This statement will improve the clarity and consistency of the accounting and financial reporting requirements for accounting changes and error corrections.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District's deposits are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first $250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over $250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was $28,699,744 and the bank balances totaled $28,460,466.

NOTE 4 – RECEIVABLES

Receivables at June 30, 2024, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, and expendable trust funds held by the Town of Plaistow Trustees of Trust Funds for the School District. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 5 – PREPAID ITEMS

Prepaid items at June 30, 2024 consisted of the following:

	Governmental Activities	General Fund
Interest on long-term debt	$ -	$ 100,000
Principal on long-term debt	-	122,551
Insurance	1,109,346	1,109,346
Total prepaid items	$ 1,109,346	$1,331,897

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 consisted of the following:

	Balance, beginning	Additions	Retirements	Balance, ending
At cost:				
Not being depreciated/amortized:				
Land	$ 515,901	$ -	$ -	$ 515,901
Construction in progress	-	8,954,683	-	8,954,683
Total capital assets not being depreciated	515,901	8,954,683	-	9,470,584
Being depreciated/amortized:				
Land improvements	3,785,031	-	-	3,785,031
Buildings and building improvements	61,200,347	3,361,305	-	64,561,652
Machinery, equipment, and vehicles	4,391,597	148,303	(84,023)	4,455,877
Right to use equipment	521,147	-	-	521,147
Total capital assets being depreciated/amortized	69,898,122	3,509,608	(84,023)	73,323,707
Total capital assets	70,414,023	12,464,291	(84,023)	82,794,291
Less accumulated depreciation/amortization:				
Land improvements	(2,619,836)	(85,896)	-	(2,705,732)
Buildings and building improvements	(48,598,018)	(1,723,418)	-	(50,321,436)
Machinery, equipment, and vehicles	(3,903,645)	(110,108)	84,023	(3,929,730)
Right to use equipment	(208,458)	(104,229)	-	(312,687)
Total accumulated depreciation/amortization	(55,329,957)	(2,023,651)	84,023	(57,269,585)
Net book value, capital assets being depreciated/amortized	14,568,165	1,485,957	-	16,054,122
Net book value, all capital assets	$ 15,084,066	$10,440,640	$ -	$ 25,524,706

Depreciation/amortization expense was charged to functions of the School District based on their usage of the related assets. The amounts allocated to each function are as follows:

Instruction	$ 8,731
Support services:	
School administration	19,275
Operation and maintenance of plant	1,995,645
Total depreciation/amortization expense	$ 2,023,651

NOTE 7 – INTERFUND BALANCES AND TRANSFERS

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2024 are as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	$513,062

Interfund transfers during the year ended June 30, 2024 are as follows:

	Transfers In: General Fund
Transfers out:	
Nonmajor fund	$ 1,658

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 8 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at June 30, 2024 consist of the following:

	Governmental Activities
Amounts related to pensions, see Note 11	$ 9,984,129
Amounts related to OPEB:	
NHRS, see Note 12-A	318,151
Single Employer, see Note 12-B	253,947
Total deferred inflows of resources	$ 10,556,227

Deferred inflows of resources at June 30, 2024 consist of the following:

	Governmental Activities	General Fund	Nonmajor Governmental Fund
Local grants received in advance of eligible expenditures being made	$ 17,513	$ -	$ 17,513
Prepaid tuition and other prepayments	127,002	127,002	-
2025 Impact Fees received in advance	75,000	75,000	-
Amounts related to pensions, see Note 11	2,301,652	-	-
Amounts related to OPEB:			
Single Employer, see Note 12-B	2,258,414	-	-
Total deferred inflows of resources	$ 4,779,581	$ 202,002	$ 17,513

NOTE 9 – LEASE

Lease Payable – During the current fiscal year, the District entered into a lease agreement as lessee for the copiers. An initial lease liability was recorded in the amount of $521,147 during the 2021-22 fiscal year. As of June 30, 2024, the value of the lease liability was $218,630. The District is required to make annual principal and interest payments of $114,739. The lease has an interest rate of 3.29%. The equipment has a five-year estimated useful life. The value of the right-to-use asset as of the end of the current fiscal year was $208,460 and had accumulated amortization of $312,687. The annual requirements to amortize all lease payables outstanding as of June 30, 2024, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	$ 107,546	$ 7,193	$ 114,739
2026	111,084	3,655	114,739
Totals	$ 218,630	$ 10,848	$ 229,478

NOTE 10 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2024:

	Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024	Due Within One Year	Due In More Than One Year
Notes payable	$ -	$ 12,553,152	$ (100,000)	$ 12,453,152	$ -	$ 12,453,152
Lease payable	322,750	-	(104,120)	218,630	107,546	111,084
Compensated absences	2,399,356	813,490	(786,554)	2,426,292	-	2,426,292
Pension related liability	61,056,340	-	(2,428,016)	58,628,324	-	58,628,324
Net other postemployment benefits:						
NHRS	3,875,759	-	(472,011)	3,403,748	-	3,403,748
Single Employer	5,113,110	258,077	-	5,371,187	-	5,371,187
Total long-term liabilities	$ 72,767,315	$ 13,624,719	$ (3,890,701)	$ 82,501,333	$ 107,546	$ 82,393,787

Long-term notes are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2024
Direct borrowings - Notes payable:					
Energy Efficiency Lease Phase 1	$ 3,002,968	2024	2044	4.081%	$ 2,902,968
Energy Efficiency Lease Phase 2	$ 9,550,184	2024	2044	4.862%	9,550,184
Total direct borrowings					$ 12,453,152

The annual requirements to amortize all general obligation notes outstanding as of June 30, 2024, including interest payments, are as follows:

Fiscal Year Ending June 30,	Notes - Direct Borrowings		
	Principal	Interest	Total
2025	$ -	$ -	$ -
2026	358,093	651,159	1,009,252
2027	443,050	566,202	1,009,252
2028	463,745	545,507	1,009,252
2029	485,412	523,840	1,009,252
2030-2034	2,789,401	2,256,859	5,046,260
2035-2039	3,505,906	1,540,354	5,046,260
2040-2044	4,407,545	638,715	5,046,260
Totals	$ 12,453,152	$ 6,722,636	$ 19,175,788

All debt is general obligation debt of the School District, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

Notes Authorized and Unissued – Bonds and notes authorized and unissued as of June 30, 2024 were as follows:

District Meeting Vote	Purpose	Unissued Amount
March 14, 2023	Energy efficiency lease	$ 12,689,848

Warrant article no. 3 authorized the issuance of up to $25,243,000 for a 20-year lease purchase agreement for energy savings equipment an associated building and facility improvements at the school district buildings in Atkinson, Danville, Plaistow, and Sandown. The amount shown above as *Notes Authorized and Unissued* represents the balance of this authorization on June 30, 2024

NOTE 11 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2024, the School District contributed 18.51% for teachers and 13.27% for other employees. The contribution requirement for the fiscal year 2024 was $5,846,394, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2024, the School District reported a liability of $58,628,324 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2023, the School District's proportion was 1.05% which was decrease of 0.01% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the School District recognized pension expense of $6,385,070. At June 30, 2024, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	$ 248,719	$ 2,278,090
Net difference between projected and actual investment earnings on pension plan investments	847,865	-
Changes in assumptions	1,543,067	-
Differences between expected and actual experience	1,498,084	23,562
Contributions subsequent to the measurement date	5,846,394	-
Total	$ 9,984,129	$ 2,301,652

The $5,846,394 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2024	$ 1,432,069
2025	(1,893,838)
2026	2,537,233
2027	(239,381)
Totals	$ 1,836,083

Actuarial Assumptions – The collective total pension liability was determined by an actuarial performed as of June 30, 2022, rolled forward to June 30, 2023, using the following assumptions:

Inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.4% average, including inflation
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2023:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	5.40%
Global Ex-US Equity (2)	20.00%	5.65%
Total public equity	50.00%	
Real Estate Equity	10.00%	4.00%
Private Equity	10.00%	6.65%
Total private market equity	20.00%	
Private Debt	5.00%	5.05%
Core U.S. Fixed Income (3)	25.00%	2.15%
Total	100.00%	

Discount Rate – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the School District's proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2023	$79,551,538	$ 58,628,324	$40,750,718

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

12-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2023 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhrs.org.

Benefits Provided – Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers, and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age, and retirement date. Group II benefits are based on hire date, age, and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2023 were as follows:

For qualified retirees not eligible for Medicare, the amounts were $375.56 for a single-person plan and $751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were $236.84 for a single-person plan and $473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lessor of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2024, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2024, the School District contributed 1.13% for teachers and 0.26% for other employees. The contribution requirement for the fiscal year 2024 was $314,060, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2024, the School District reported a liability of $3,403,748 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022. The School District's proportion of the net OPEB liability was based on a projection of the School District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2023, the School District's proportion was 1% which was a decrease of 0.03% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the School District recognized OPEB benefit of $29,568. At June 30, 2024, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual investment earnings on OPEB plan investments	$ 4,091	$ -
Contributions subsequent to the measurement date	314,060	-
Total	$ 318,151	$ -

The $314,060 reported as deferred outflows of resources related to OPEB results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2024	$ (677)
2025	(5,168)
2026	11,058
2027	(1,122)
Totals	$ 4,091

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2022, and a measurement date of June 30, 2023. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.4% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

Long-term Rates of Return – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

Following is a table presenting target allocations and long-term rates of return for 2023:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	5.40%
Global Ex-US Equity (2)	20.00%	5.65%
Total public equity	50.00%	
Real Estate Equity	10.00%	4.40%
Private Equity	10.00%	6.65%
Total private market equity	20.00%	
Private Debt	5.00%	5.05%
Core U.S. Fixed Income (3)	25.00%	2.15%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2023, was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the School District's proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the School District's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2023	$3,696,806	$ 3,403,748	$3,148,065

Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate – GASB No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

12-B Retiree Health Benefit Program

Plan Description – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,* requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time. The School District OPEB plan is not administered through a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

The total OPEB liability is based on the School District offering retirees postemployment healthcare insurance governed by RSA 100-A:50. The retirees pay 100% of the premium cost to participate and are included in the same pool as the active members. The inclusion of the retirees in the same pool effects the insurance rates of the active employees as the rates for the retirees are assumed to be higher due to the age consideration, thereby creating an implicit rate subsidy.

Funding Policy – The School District's funding policy for the implicit rate subsidy is a pay-as-you-go basis.

Benefits Provided – The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees.

Employees Covered by Benefit Terms – At July 1, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	18
Active employees	547
Total participants covered by OPEB plan	565

Total OPEB Liability – The School District's total OPEB liability of $5,371,187 was measured as of June 30, 2024, and was determined by an actuarial valuation as of July 1, 2022. The School District contracts with an outside actuary to complete the actuarial valuation and schedule of changes in the total OPEB liability. Detailed information can be found in the separately issued report through request of the School District business office.

Actuarial Assumptions and Other Inputs – The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.65%
Healthcare Cost Trend Rates:	
Current Year Trend	7.50%
Second Year Trend	7.00%
Ultimate Trend	4.54%
Year Ultimate Trend is Reached	2090
Salary Increases:	4.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2024.

Mortality rates were based on the Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 Teachers Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Teachers Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021.

Changes in the Total OPEB Liability

	June 30, 2023	June 30, 2024
Total OPEB liability, beginning of year	$7,774,947	$ 5,113,110
Changes for the year:		
Service cost	308,717	319,985
Interest	184,398	193,644
Assumption changes	(1,476,048)	-
Difference between actual and expected experience	(1,432,351)	-
Benefit payments	(246,553)	(255,552)
Total OPEB liability, end of year	$5,113,110	$ 5,371,187

Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate – The July 1, 2022, actuarial valuation was prepared using a discount rate of 3.65%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to $5,044,701 or by 6.08%. If the discount rate were 1% lower than what was used the OPEB liability would increase to $5,705,419 or by 6.22%.

	Discount Rate		
	1% Decrease	Baseline 3.65%	1% Increase
Total OPEB Liability	$5,705,419	$ 5,371,187	$5,044,701

Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2022, actuarial valuation was prepared using an initial trend rate of 7.5%. If the trend rate were 1% higher than what was used the OPEB liability would increase to $6,108,584 or by 13.73%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to $4,741,620 or by 11.72%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 7.50%	1% Increase
Total OPEB Liability	$4,741,620	$ 5,371,187	$6,108,584

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2024, the School District recognized OPEB benefit of $128,274. At June 30, 2024, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	$ 253,947	$ 921,142
Differences between expected and actual experience	-	1,337,272
Total	$ 253,947	$2,258,414

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2025	$ (654,335)
2026	(628,501)
2027	(546,692)
2028	(174,939)
Totals	$(2,004,467)

NOTE 13 – COMMITMENTS

The School District entered into a construction contract during the fiscal year for the energy efficiency lease. As of June 30, 2024, the School District had outstanding construction contracts totaling $12,553,152 that will be financed from notes.

Construction commitments and other significant commitments are as follows:

	Construction Commitments
Description:	
Energy Efficiency Project Phase II	$ 3,598,469

NOTE 14 – ENCUMBRANCES

Encumbrances outstanding in the general fund at June 30, 2024 are as follows:

Current:	
Instruction:	
Special programs	$ 269
Support services:	
Instructional staff	108
General administration	5,787
Student transportation	139,031
Total support services	144,926

(Continued)

Encumbrances continued:

Debt service:	
Principal	100,000
Interest	122,551
Total debt service	222,551
Total encumbrances	$ 367,746

NOTE 15 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION

Net position reported on the government-wide and fiduciary fund Statements of Net Position at June 30, 2024 include the following:

	Governmental Activities	Fiduciary Fund
Net investment in capital assets:		
Net book value of all capital assets	$ 25,524,706	$ -
Less:		
Note payable	(12,453,152)	-
Lease payable	(218,630)	-
Total net investment in capital assets	12,852,924	-
Restricted		
Capital project	3,598,469	-
Gate receipts	16,965	-
Food service	330,494	-
Individuals, organizations, and other governments	-	827,375
Total restricted	3,945,928	827,375
Unrestricted	(45,401,781)	-
Total net position	$ (28,602,929)	$ 827,375

NOTE 16 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2024 consist of the following:

	General	School Building Project	Other Governmental Fund	Total Governmental Funds
Nonspendable:				
Prepaid	$ 1,109,346	$ -	$ -	$ 1,109,346
Inventory	-	-	32,533	32,533
Total nonspendable fund balance	1,109,346	-	32,533	1,141,879
Restricted:				
Gate receipts	16,965	-	-	16,965
Capital project	-	3,598,469	-	3,598,469
Food service	-	-	297,961	297,961
Total restricted fund balance	16,965	3,598,469	297,961	3,913,395
Committed:				
Expendable trust	197,874	-	-	197,874
Voted appropriation- March 2024	250,000	-	-	250,000
Total committed fund balance	447,874	-	-	447,874
Assigned:				
Encumbrances	367,746	-	-	367,746
Student activity	41,722	-	354,670	396,392
Total assigned fund balance	409,468	-	354,670	764,138
Unassigned	16,390,237	-	-	16,390,237
Total governmental fund balances	$ 18,373,890	$ 3,598,469	$ 685,164	$ 22,657,523

NOTE 17 –RESTATEMENTS OF BEGINNING BALANCES

During fiscal year 2024, changes to or within the School District's financial statements resulted in an error correction which caused adjustments to and restatements of beginning net position and fund balance, as follows:

	Government-wide	Governmental Funds	
	Governmental Activities	General	Other Governmental
Net position/fund balances at June 30, 2023, as previously reported	$ (39,461,811)	$ 9,124,434	$ 689,750
Error correction:			
To properly allocate student activity funds between district activities and student activities	2,775	16,913	(14,138)
Net position/fund balances at June 30, 2023, as restated	$ (39,459,036)	$ 9,141,347	$ 675,612

NOTE 18 – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2024, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex^3) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex^3) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2023 to June 30, 2024 by Primex^3, which retained $2,000,000 of each workers' compensation loss, $500,000 of each liability loss, and for each property loss it is based upon the District's property schedule on file with Primex^3. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex^3 to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2023-24 the School District paid $267,420 and $222,558, respectively, to Primex^3 for Workers' Compensation and Property/Liability. At this time, Primex^3 foresees no likelihood of any additional assessment for this or any prior year.

The School District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 19 – CONTINGENT LIABILITIES

There are various claims and suits pending against the School District which arose in the normal course of the School District's activities. Although the outcome of these lawsuits is not presently determinable, in the opinion of the School District's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the Timberlane Regional School District.

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

NOTE 20 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through January 27, 2025, the date the June 30, 2024 financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
TIMBERLANE REGIONAL SCHOOL DISTRICT
Schedule of the School District's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2024
Unaudited

Fiscal year-end	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Measurement date	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
School District's:										
Proportion of the net pension liability	1.12%	1.09%	1.10%	1.09%	1.15%	1.09%	1.12%	1.11%	1.06%	1.05%
Proportionate share of the net pension liability	$42,125,600	$43,214,222	$58,648,858	$53,801,657	$55,445,923	$52,680,590	$71,795,966	$49,009,239	$61,056,340	$58,628,324
Covered payroll	$31,246,536	$31,329,364	$31,982,983	$32,472,286	$33,077,538	$32,354,996	$33,470,181	$33,142,390	$34,650,229	$34,519,823
Proportionate share of the net pension liability as a percentage of its covered payroll	134.82%	137.94%	183.38%	165.68%	167.62%	162.82%	214.51%	147.87%	176.21%	169.84%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%	72.22%	65.12%	67.18%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

EXHIBIT G
TIMBERLANE REGIONAL SCHOOL DISTRICT
Schedule of School District Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2024
Unaudited

Fiscal year-end	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Measurement date	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Contractually required contribution	$ 3,640,924	$ 3,659,664	$ 3,949,328	$ 4,007,708	$ 4,866,804	$ 4,764,603	$ 4,986,559	$ 6,283,133	$ 6,267,666	$ 5,846,394
Contributions in relation to the contractually required contributions	(3,640,924)	(3,659,664)	(3,949,328)	(4,007,708)	(4,866,804)	(4,764,603)	(4,986,559)	(6,283,133)	(6,267,666)	(5,846,394)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School District's covered payroll	$31,246,536	$31,329,364	$31,982,983	$32,472,286	$33,077,538	$32,354,996	$33,142,390	$33,323,623	$34,519,823	$33,749,549
Contributions as a percentage of covered payroll	11.65%	11.68%	12.35%	12.34%	14.71%	14.73%	15.05%	18.85%	18.16%	17.32%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

TIMBERLANE REGIONAL SCHOOL DISTRICT

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION – PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Schedule of the School District's Proportionate Share of Net Pension Liability and Schedule of School District Contributions – Pensions

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the School District's pension plan at June 30, 2024. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

EXHIBIT H

TIMBERLANE REGIONAL SCHOOL DISTRICT

Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability

New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan

For the Fiscal Year Ended June 30, 2024

Unaudited

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
School District's proportion of the net OPEB liability	1.33%	1.32%	1.03%	0.97%	1.07%	1.05%	1.03%	1.00%
School District's proporionate share of the net OPEB liability (asset)	$ 6,457,701	$ 6,049,813	$ 4,705,888	$ 4,270,987	$ 4,687,983	$ 4,213,007	$ 3,875,759	$ 3,403,748
School District's covered payroll	$31,982,983	$32,472,286	$33,077,538	$32,354,996	$33,470,181	$33,142,390	$34,650,229	$34,519,823
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	20.19%	18.63%	14.23%	13.20%	14.01%	12.71%	11.19%	9.86%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%	10.64%	12.80%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

EXHIBIT I

TIMBERLANE REGIONAL SCHOOL DISTRICT

Schedule of School District Contributions - Other Postemployment Benefits

New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan

For the Fiscal Year Ended June 30, 2024

Unaudited

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Contractually required contribution	$ 775,104	$ 784,222	$ 454,641	$ 444,584	$ 497,141	$ 433,428	$ 433,552	$ 314,060
Contributions in relation to the contractually required contribution	(775,104)	(784,222)	(454,641)	(444,584)	(497,141)	(433,428)	(433,552)	(314,060)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School District's covered payroll	$31,982,983	$32,472,286	$33,077,538	$32,354,996	$33,142,390	$33,323,623	$34,519,823	$33,749,549
Contributions as a percentage of covered payroll	2.42%	2.42%	1.37%	1.37%	1.50%	1.30%	1.26%	0.93%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

EXHIBIT J
TIMBERLANE REGIONAL SCHOOL DISTRICT
Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios
For the Fiscal Year Ended June 30, 2024
Unaudited

	June 30,							
	2017	2018	2019	2020	2021	2022	2023	2024
OPEB liability, beginning of year	$ 5,363,426	$ 5,560,623	$ 5,704,295	$ 6,825,172	$ 7,389,877	$ 7,263,320	$ 7,774,947	$ 5,113,110
Changes for the year:								
Service cost	426,255	443,305	461,978	559,812	558,604	570,670	308,717	319,985
Interest	150,205	155,638	200,710	149,241	143,970	154,581	184,398	193,644
Assumption changes	-	-	1,540,202	-	831,095	-	(1,476,048)	-
Difference between actual and expected experience	(193,124)	(255,988)	(942,546)	-	(1,451,119)	-	(1,432,351)	-
Benefit payments	(186,139)	(199,283)	(139,467)	(144,348)	(209,107)	(213,624)	(246,553)	(255,552)
OPEB liability, end of year	$ 5,560,623	$ 5,704,295	$ 6,825,172	$ 7,389,877	$ 7,263,320	$ 7,774,947	$ 5,113,110	$ 5,371,187
Covered payroll	$26,767,235	$27,837,924	$27,396,864	$28,492,739	$28,922,121	$30,596,781	$29,248,005	$30,417,925
Total OPEB liability as a percentage of covered payroll	20.77%	20.49%	24.91%	25.94%	25.11%	25.41%	17.48%	17.66%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

TIMBERLANE REGIONAL SCHOOL DISTRICT

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION – OTHER POSTEMPLOYMENT BENEFITS LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2024. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Schedule of Changes in School District's Total Other Postemployment Benefits Liability and Related Ratios

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

As required by GASB Statement No. 75, Exhibit J represents the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2024. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
TIMBERLANE REGIONAL SCHOOL DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2024

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	$64,371,596	$64,371,596	$ -
Other local sources:			
Tuition	410,000	922,543	512,543
Investment earnings	45,000	533,493	488,493
Miscellaneous	75,126	467,210	392,084
Total from other local sources	530,126	1,923,246	1,393,120
State sources:			
Adequacy aid (grant)	10,545,892	10,545,892	-
Adequacy aid (tax)	6,517,291	6,517,291	-
Catastrophic aid	428,132	455,877	27,745
Vocational aid	20,000	36,102	16,102
Other state aid	10,169	26,466	16,297
Total from state sources	17,521,484	17,581,628	60,144
Federal sources:			
Medicaid	150,000	83,187	(66,813)
Other	20,000	67,653	47,653
Total from federal sources	170,000	150,840	(19,160)
Other financing sources:			
Transfers in	975,000	917,158	(57,842)
Total revenues and other financing sources	83,568,206	$84,944,468	$1,376,262
Use of fund balance to reduce school district assessment	1,608,709		
Use of fund balance - appropriated	500,000		
Total revenues, other fianncing sources, and use of fund balance	$85,676,915		

See Independent Auditor's Report.

SCHEDULE 2

TIMBERLANE REGIONAL SCHOOL DISTRICT

Major General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)

For the Fiscal Year Ended June 30, 2024

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	$ -	$ 20,344,414	$ 19,491,458	$ -	$ 852,956
Special programs	22,840	12,706,873	9,887,761	269	2,841,683
Vocational programs	-	152,000	208,612	-	(56,612)
Adult and continuing education programs	-	150,389	113,412	-	36,977
Other programs	-	1,099,805	993,275	-	106,530
Total instruction	22,840	34,453,481	30,694,518	269	3,781,534
Support services:					
Student	-	4,363,268	3,934,257	-	429,011
Instructional staff	-	1,315,865	1,096,312	108	219,445
General administration	-	945,900	348,645	5,787	591,468
Executive administration	-	1,057,961	985,624	-	72,337
School administration	-	3,365,655	3,256,168	-	109,487
Business	-	466,924	452,850	-	14,074
Operation and maintenance of plant	158,667	5,510,645	5,303,059	-	366,253
Student transportation	-	4,407,671	3,717,402	139,031	551,238
Other	525	24,147,438	19,726,274	-	4,421,689
Total support services	159,192	45,581,327	38,820,591	144,926	6,775,002
Debt service:					
Principal of long-term debt	-	746,341	-	100,000	646,341
Interest on long-term debt	-	1,314,659	-	122,551	1,192,108
Total debt service	-	2,061,000	-	222,551	1,838,449
Facilities acquisition and construction	3,773,255	3,136,905	5,337,844	-	1,572,316
Other financing uses:					
Transfers out	-	444,202	-	-	444,202
Total appropriations, expenditures, other financing uses, and encumbrances	$ 3,955,287	$ 85,676,915	$ 74,852,953	$ 367,746	$ 14,411,503

See Independent Auditor's Report.

SCHEDULE 3
TIMBERLANE REGIONAL SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2024

Unassigned fund balance, beginning		$ 2,108,712
Changes:		
Unassigned fund balance used to reduce school district assessment		(1,608,709)
Unassigned fund balance appropriated for use in 2023-2024		(500,000)
2023-2024 Budget summary:		
Revenue surplus (Schedule 1)	$ 1,376,262	
Unexpended balance of appropriations (Schedule 2)	14,411,503	
2023-2024 Budget surplus		15,787,765
Decrease in nonspendable fund balance		352,469
Decrease in committed fund balance		250,000
Unassigned fund balance, ending		$16,390,237

See Independent Auditor's Report.

SCHEDULE 4
TIMBERLANE REGIONAL SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2024

	Special Revenue Funds				
	Food Service	Grants	Performance Arts Center	Student Activity	Total
ASSETS					
Cash and cash equivalents	$ 301,905	$ -	$ 63,026	$ 354,670	$ 719,601
Intergovernmental receivables	46,226	467,549	-	-	513,775
Inventory	32,533	-	-	-	32,533
Total assets	$ 380,664	$ 467,549	$ 63,026	$ 354,670	$ 1,265,909
LIABILITIES					
Accounts payable	$ 50,170	$ -	$ -	$ -	$ 50,170
Interfund payable	-	450,036	63,026	-	513,062
Total liabilities	50,170	450,036	63,026	-	563,232
DEFERRED INFLOWS OF RESOURCES	-	17,513	-	-	17,513
FUND BALANCES					
Nonspendable	32,533	-	-	-	32,533
Restricted	297,961	-	-	-	297,961
Assigned	-	-	-	354,670	354,670
Total fund balances	330,494	-	-	354,670	685,164
Total liabilities and fund balances	$ 380,664	$ 467,549	$ 63,026	$ 354,670	$ 1,265,909

SCHEDULE 5
TIMBERLANE REGIONAL SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2024

	Special Revenue Funds				
	Food Service	Grants	Performance Arts Center	Student Activity	Total
REVENUES					
Other local	$1,043,164	$ 14,202	$ 33,234	$ 321,395	$ 1,411,995
State	19,545	209,914	-	-	229,459
Federal	478,903	1,900,218	-	-	2,379,121
Total revenues	1,541,612	2,124,334	33,234	321,395	4,020,575
EXPENDITURES					
Current:					
Instruction	-	1,104,155	31,576	311,630	1,447,361
Support services:					
Student	-	872	-	-	872
Instructional staff	-	246,336	-	-	246,336
Operation and maintenance of plant	-	199,479	-	-	199,479
Student transportation	-	20,392	-	-	20,392
Other	-	10,435	-	-	10,435
Noninstructional services	1,541,825	-	-	-	1,541,825
Facilities acquisition and construction	-	542,665	-	-	542,665
Total expenditures	1,541,825	2,124,334	31,576	311,630	4,009,365
Excess (deficiency) of revenues over (under) expenditures	(213)	-	1,658	9,765	11,210
OTHER FINANCING SOURCES					
Transfers out	-	-	(1,658)	-	(1,658)
Net change in fund balances	(213)	-	-	9,765	9,552
Fund balances, beginning, as restated (see Note 17)	330,707	-	-	344,905	675,612
Fund balances, ending	$ 330,494	$ -	$ -	$ 354,670	$ 685,164

See Independent Auditor's Report.

SCHEDULE 6
TIMBERLANE REGIONAL SCHOOL DISTRICT
Student Activity Funds
Combining Balance Sheet
June 30, 2024

	Student Activity Funds							
	Timberlane Regional High School	Timberlane Regional Middle School	Atkinson Academy	Danville Elementary School	Sandown Central School	Sandown North School	Pollard School	Total
ASSETS								
Cash and cash equivalents	$ 230,808	$ 25,901	$23,548	$ 39,634	$ 2,774	$11,341	$20,664	$354,670
FUND BALANCES								
Assigned	$ 230,808	$ 25,901	$23,548	$ 39,634	$ 2,774	$11,341	$20,664	$354,670

See Independent Auditor's Report.

SCHEDULE 7

TIMBERLANE REGIONAL SCHOOL DISTRICT

Student Activity Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

For the Fiscal Year Ended June 30, 2024

	Student Activity Funds							
	Timberlane Regional High School	Timberlane Regional Middle School	Atkinson Academy	Danville Elementary School	Sandown Central School	Sandown North School	Pollard School	Total
REVENUES								
Other local	$ 214,877	$ 60,183	$ 13,333	$ 7,300	$ 1,460	$ 16,403	$ 7,839	$ 321,395
EXPENDITURES								
Current:								
Instruction	188,559	71,511	16,067	9,017	838	18,388	7,250	311,630
Net change in fund balances	26,318	(11,328)	(2,734)	(1,717)	622	(1,985)	589	9,765
Fund balances, beginning, as restated (see Note 17)	204,490	37,229	26,282	41,351	2,152	13,326	20,075	344,905
Fund balances, ending	$ 230,808	$ 25,901	$ 23,548	$ 39,634	$ 2,774	$ 11,341	$ 20,664	$ 354,670

See Independent Auditor's Report.

INDEPENDENT AUDITOR'S REPORTS AND
SINGLE AUDIT ACT SCHEDULES

PLODZIK & SANDERSON

Professional Association/Certified Public Accountants
193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditor's Report

To the Members of the School Board and Superintendent
Timberlane Regional School District
Plaistow, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Timberlane Regional School District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Timberlane Regional School District's basic financial statements, and have issued our report thereon dated January 27, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Timberlane Regional School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Timberlane Regional School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Timberlane Regional School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

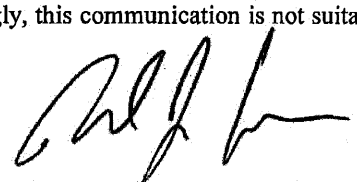
Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Timberlane Regional School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Timberlane Regional School District
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Timberlane Regional School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Timberlane Regional School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



January 27, 2025
Concord, New Hampshire

PLODZIK & SANDERSON
Professional Association

PLODZIK & SANDERSON

Professional Association/Certified Public Accountants
193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To the Members of the School Board and Superintendent
Timberlane Regional School District
Plaistow, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Timberlane Regional School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Timberlane Regional School District's major federal programs for the year ended June 30, 2024. The Timberlane Regional School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Timberlane Regional School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Timberlane Regional School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Timberlane Regional School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Timberlane Regional School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Timberlane Regional School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud

is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Timberlane Regional School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Timberlane Regional School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Timberlane Regional School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Timberlane Regional School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

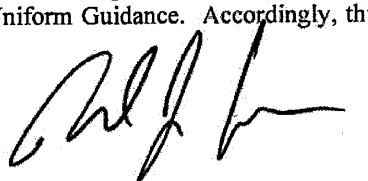
Report on Internal Control Over Compliance

A *deficiency in internal control* over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



January 27, 2025
Concord, New Hampshire

PLODZIK & SANDERSON
Professional Association

SCHEDULE I
TIMBERLANE REGIONAL SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:
Unmodified opinions on governmental activities, each major fund, and aggregate remaining fund information.

Internal control over financial reporting:

- Material weakness(es) identified? ____ yes __X__ no
- Significant deficiency(ies) identified? ____ yes __X__ none reported

Noncompliance material to financial statements noted? ____ yes __X__ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ____ yes __X__ no
- Significant deficiency(ies) identified? ____ yes __X__ none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ____ yes __X__ no

Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
84.027/84.173/84.027X	Special Education Cluster

Dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as low-risk auditee? __X__ yes ____ no

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

SCHEDULE II
Timberlane Regional School District
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through the State of New Hampshire Department of Education				
CHILD NUTRITION CLUSTER				
School Breakfast Program	10.553	N/A	$ -	$ 37,065
National School Lunch Program	10.555	N/A	-	375,002
COVID-19 - National School Lunch Program	10.555	N/A	-	66,836
CLUSTER TOTAL			-	478,903
U.S. DEPARTMENT OF EDUCATION				
Passed Through the State of New Hampshire Department of Education				
Title I Grants to Local Educational Agencies:				
Title I	84.010	20230165	-	25,241
Title I	84.010	20240163	-	138,184
PROGRAM TOTAL			-	163,425
SPECIAL EDUCATION CLUSTER				
Special Education Grants to States:				
IDEA	84.027	20231061	-	170,000
IDEA	84.027	20240165	-	630,690
COVID-19 - ARP - IDEA	84.027X	20221323	-	57,211
Special Education Preschool Grants:				
Preschool	84.173	20231061	-	30,342
Preschool	84.173	20240165	-	30,780
CLUSTER TOTAL			-	919,023
Supporting Effective Instruction State Grants:				
Title II	84.367	20231370	-	76,319
PROGRAM TOTAL			-	76,319
Student Support and Academic Enrichment Program:				
Title IV	84.424	20220900	-	22,017
Title IV	84.424	20241015	-	6,755
Title IV	84.424F	20231456	-	209,914
PROGRAM TOTAL			-	238,686
COVID-19 - Education Stabilization Fund:				
ESSER III	84.425U	20221133	-	712,679
PROGRAM TOTAL			-	712,679
Total Expenditures of Federal Awards			$ -	$ 2,589,035

The accompanying notes are an integral part of this schedule.

TIMBERLANE REGIONAL SCHOOL DISTRICT

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2024

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Timberlane Regional School District under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Timberlane Regional School District, it is not intended to and does not present the financial position and changes in net position and fund balance of the Timberlane Regional School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

The Timberlane Regional School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4. Food Donation

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities on the date received. For the fiscal year ended June 30, 2024, the value of food donations received was $135,306.

ANNUAL REPORT

2024

Timberlane Regional School District



Atkinson Academy
Belfry



TLC students observing a solar eclipse



TRHS Cheerleaders

Atkinson Danville Plaistow Sandown

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ABOUT SAU 106

School Administrative Unit No. 106 (SAU 106) oversees central office administrative and business services for the Timberlane Regional School District. The SAU 106 central office, located at 30 Greenough Road in Plaistow, New Hampshire, houses the district's top administrators and serves as the headquarters for departments including special education, curriculum, instruction and assessment, human resources, technology, and business operations.

The Timberlane Regional School District supports students from preschool through grade twelve and serves the communities of Atkinson, Danville, Plaistow, and Sandown. As of October 1, 2024, the district enrolls 3,224 students and employs approximately 623 staff members. Each town operates a local elementary school, while middle and high school students attend the regional middle and high schools in Plaistow.

The district also offers a centralized preschool for district students, the Timberlane Learning Center (TLC) in Sandown, which also provides pre-K and kindergarten programs for resident students. Additionally, Atkinson Academy, Danville Elementary School, and Pollard School offer pre-K and kindergarten programs. Timberlane is also home to the Timberlane Performing Arts Center in Plaistow, a state-of-the-art facility dedicated to music and drama.

DISTRICT ADMINISTRATION

- Justin Krieger, Superintendent of Schools
- Sandra Allaire, Assistant Superintendent
- Dr. Chris Martin, Executive Director of Operations & Special Projects
- Maria Watkins, CFO/Business Administrator
- Fran DeCinto, Director of Human Resources & Human Rights Coordinator
- Mark Pedersen, Director of Secondary Education
- Lucy Canotas, Director of Elementary Education
- Kenneth Henderson, Director of Technology
- Ginger Drechsel, Director of Student Services & Title IX Coordinator
- Kelley Brooks, Director of Special Education
- Angelo Fantasia, Director of Athletics
- Kurt Schweiss, Director of Music
- Jamie Osgood, Director of Food Services
- Frank Janvrin, Director of Facilities

Elected & Appointed Officials



SCHOOL BOARD

KATIE KNUTSEN, CHAIR, PLAISTOW, 2027
MARK SHERWOOD, VICE CHAIR, SANDOWN, 2025

Alyssa Kowalczyk, Plaistow, 2025
Paul LeCain, Sandown, 2027
Shauna Manthorn, Plaistow, 2026
Kim McCormick, Danville, 2025
Jack Sapia, Atkinson, 2026
Brie Woodworth, Danville, 2026
Donald Woodworth, Atkinson, 2027



BUDGET COMMITTEE

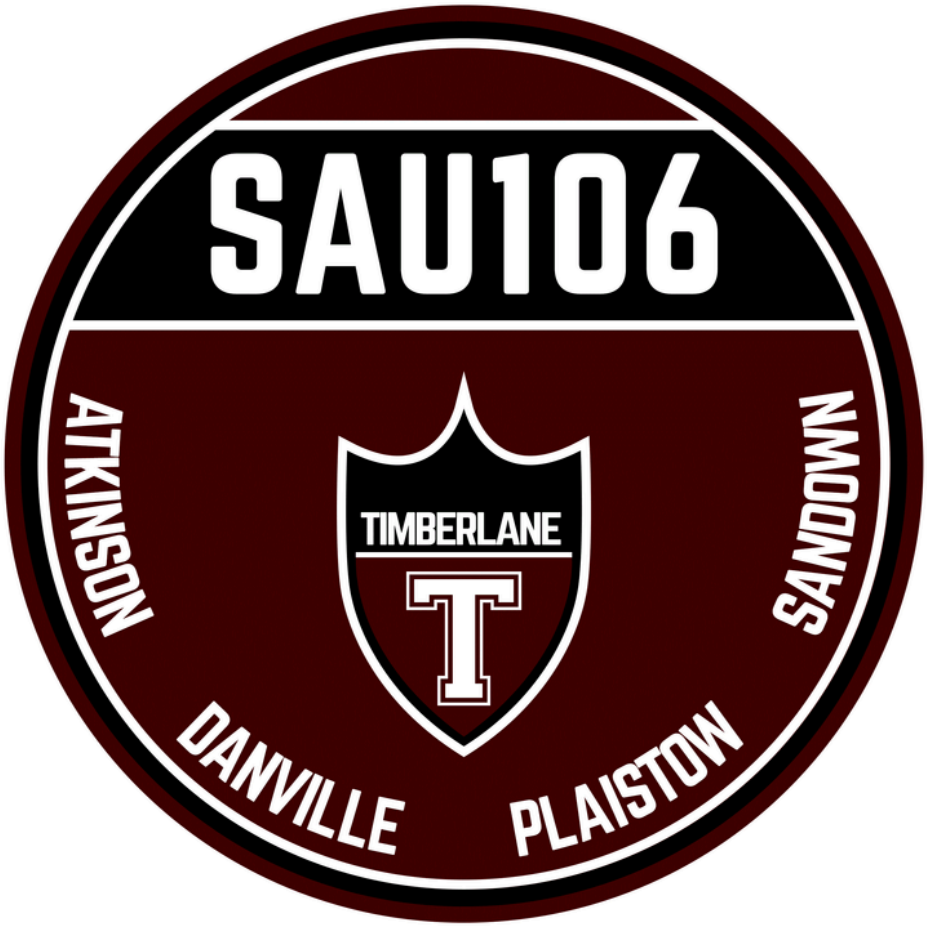
ELIZABETH KOSTA, CHAIR, PLAISTOW, 2026
KAREN WHITE, VICE CHAIR, SANDOWN, 2027

Sabrina Alberg, Danville, 2026
Kristi Auclair, Danville, 2025
Kathryn Consalvo, Atkinson, 2027
Sierra Dolce, Sandown, 2025
Julie Hammond, Atkinson, 2026
Lauren Schlerf, Plaistow, 2027
Sue Sherman, Plaistow, 2025



OTHER DISTRICT OFFICERS

Attorney Bob Harb, District Moderator, 2026
Heather Greenfield, District Clerk, Appointed
Kathleen Beattie, Treasurer, Appointed
Debra DeSimone, Assistant Treasurer, Appointed



MISSION

The Mission of the Timberlane Regional School District is to engage all students in challenging and relevant learning opportunities, emphasizing high aspirations and personal growth.

Report of the School Board



THE BOARD The nine-member Board that we are ending the March 2025 election cycle have been a dedicated group of individuals and have represented their towns well. These elected members are responsible for establishing the structure, accountability, advocacy, and delivery of instruction in each of the district schools by way of program approval, writing of policy, NH state law, and NH Department of Education rules. Every member has put copious amounts of time and dedication to the various committees and Board work to ensure that the District is running well and, in a direction, forward.

STUDENTS The School Board remains committed to supporting the students to ensure they have the proper educational experiences they all seek and deserve. We thank our student representative, Abigail Robinson, for her reports to keep us all informed of the student's happenings and aspirations so we can encourage and assist them all.

STAFF The School Board, Timberlane Custodians' Union, and Timberlane Cafeteria Workers' Union have reached an agreement for 2, 3-year contracts to be placed on the warrant. We ask each voter to please look at the warrants that do appear and realize the effort that went into reaching each by all parties and the costs that are incurred because of negotiations. Having agreements with our Unions is in the best interest of our District.

FACILITIES Timberlane continues to work with Energy Efficient Investment (EEI) in completing work to the school buildings that were identified as top priorities with the 25-million-dollar lease. Many projects are in progress and completed such as new boilers, LED lighting upgrades, roof repair/replacement, to name a few.

POLICY The Board continues to provide oversight to our hundreds of policies. The Policy Committee reviews them regularly to bring any suggested and required updates to our attention for revision. The Board and the Committee have a spreadsheet tool referencing all policies with last date of revision, whether they are required or optional policies, and prioritization for review.

SUPERINTENDENT Superintendent Justin Krieger and Assistant Superintendent Sandra Allaire have both done a tremendous job in leading the Timberlane School District. Over this past year Mr. Krieger has visited all 4 Towns' Board of Selectman at meetings and fostered an environment of collaboration between the Towns and the School District which has not been seen in some time. The addition of Dr. Chris Martin who serves as the Executive Director of Operations and Special Projects has been essential in various areas but especially with the management of transportation and facilities.

ACKNOWLEDGEMENTS The Board would like to thank every member of the Timberlane Community for your continued involvement with and support of the Timberlane Regional School.

Report of the Budget Committee



The Timberlane Regional School District Budget Committee met on April 11, 2024, for their organizational meeting. Elizabeth Kosta of Plaistow was elected Chair, and Karen White of Sandown was elected Vice Chair. The committee sent the by-laws back for review to clarify when the committee shall meet after town meeting. The revised language was approved.

The committee agreed to work with the Administrative Team of the District to make building tours more accessible to families and taxpayers. This initiative proved successful, with each school hosting open houses at the elementary level. At the secondary level, tours were held during parent-teacher conferences. Each school had its own unique QR code for those touring the buildings, enabling taxpayers to view both the benefits of the CIP and the needs of the buildings.

As the budget committee began reviewing budgets, individual schools and departments presented their budgets, outlining their needs. At each meeting, the budget committee received updates from District Administration regarding pertinent developments related to the budget process, including tax rates, GMR rates, enrollment, and projected revenues. Once the presentation of individual budgets was completed, discussion about the budget began in earnest.

At the December 16th budget meeting, a motion was made to decrease the budget by $4 million. It was defeated. Another motion to decrease the budget by $2.4 million passed. The Superintendent was tasked with identifying areas in the budget where these reductions could be made. A list was provided, offering six options for the committee to review and recommend how the decreases would be implemented if it were not a bottom-line budget. On December 26, 2024, the budget was restored to its original amount by a 5-4 vote.

The budget committee extends its gratitude to the administrative team at the SAU and all school administrators for their dedication and hard work in creating a budget that serves the taxpayers and supports the needs of the District.

With Warm Regards,
Elizabeth Kosta
Chair

Reports by the Superintendent & Leadership Team



Justin Krieger, Superintendent of Schools

As we reflect on the 2023-2024 school year, I am proud to share with you the continued growth, collaboration, and innovation that have defined our work across the Timberlane Regional School District. This year, we focused on listening to our students, aligning our staffing resources to meet emerging needs, engaging meaningfully with our community, and advancing critical capital improvements to enhance our learning environments.

Student Voice: Empowering Our Learners

One of our most important goals this year has been to ensure that our students' voices are not only heard, but valued and acted upon. Through our partnership with the Center for School Climate and Learning, we facilitated Youth Participatory Action Research (YPAR) at both the middle and high school levels. This initiative allowed students to collaborate with staff using collected data to design projects to improve the student experience. These projects, driven by student insights, have already begun to inform changes in classroom environments and school culture.

At the elementary level, we continue to prioritize opportunities for students to share their voices and connect with their peers and staff. Our Morning Meeting structure, implemented at the beginning of each school day, sets the tone for students to engage with one another, listen actively, and build a community of learners. This small, yet powerful practice fosters a sense of belonging and ensures that all students feel heard as they begin their school day.

Additionally, we have encouraged student participation in school board meetings through the "Student, Staff, and Family Share" agenda item. It has been inspiring to see our students take ownership of their educational experience by presenting ideas, concerns, and reflections directly to the school board. Finally, our use of academic performance measures to tailor classroom instruction has provided teachers with valuable data to support individualized learning and intervention, ensuring that each student's needs are met in a timely and targeted way.

Staffing Alignment: Responding to Emerging Needs

We recognize that the primary factor in student success is the strength of our staff and having the right people in the right places. This year, we worked collaboratively with the School Board to align staffing resources with the evolving needs of our students and families. Most notably, we repurposed existing positions to create new roles aimed at providing more targeted support to our community.

Specifically, we created special education facilitator positions to ensure that students with diverse learning needs are well supported, and social workers were brought into the district to serve as a supportive bridge between families and their schools. A dedicated Child-Find Coordinator was appointed to further support early identification of students with special needs, and we remain grateful to have a continued partnership with the Plaistow Police Department to secure a School Resource Officer. This partnership not only enhances safety but also fosters positive relationships between students and law enforcement, furthering our commitment to a supportive, well-rounded school environment.

Community Engagement: Strengthening Partnerships

Engaging with our community has always been a priority, and this year we expanded our efforts to ensure that every voice—whether from students, families, or community members—has a place in our decision-making processes. We welcomed families to share their experiences at each School Board meeting, creating a space for meaningful dialogue and strengthening the connection between our schools and the families we serve.

In addition, we developed a brief video blast format - the School Board Meeting in 60 Seconds - to communicate important school board decisions and deliberations to the wider community. This easy-to-digest format allows our stakeholders to stay informed and involved, regardless of their ability to attend meetings in person.

At the district office, we adopted a new universal response to public inquiries: we invited individuals to sit down for a conversation to foster mutual understanding and provide a platform for all parties to learn from one another. This direct, open approach has significantly strengthened the relationships between the district and our community.

Looking ahead, we laid the groundwork for deeper engagement with the town boards of selectmen in each of our four towns. This will further promote dialogue around educational decisions and build stronger collaborations with local governments to address shared interests and community goals.

Capital Improvements: Investing in Our Schools

The 2023-2024 school year marked significant strides in the physical infrastructure of our district, particularly at Timberlane Regional High School. Phase II of our capital improvement plan specific to the lease-purchase agreement included extensive upgrades to HVAC systems, roofing, and windows, all aimed at improving the learning environment for our students and staff.

Key HVAC improvements included the installation of 14 Energy Recovery Units (ERUs) and 3 Roof Top Units (RTUs) that serve classrooms, as well as new systems for the administrative and guidance areas. The entire building's Building Automation System (BAS) was upgraded, allowing for more efficient and responsive control of our HVAC systems. Additionally, we installed air conditioning in key areas such as the cafeteria and administrative offices, creating a more comfortable environment year-round.

We also completed a major roofing project, replacing 126,000 square feet of roofing with a 25-year warranty, and added permanent roof access points to ensure safe servicing of equipment. Our window replacement project, covering 9,500 square feet, updated outdated systems and improved energy efficiency throughout the building that will continue into the summer of 2025.

These capital improvements are a direct investment in the future of our students and staff, ensuring that our physical spaces help to support the growth and learning.

Looking Ahead

As we move into the 2024-2025 school year, our focus remains on strengthening the ties that bind our district together: listening to our students, empowering our staff, engaging with our families, and taking care of our facilities.

We encourage your participation in the deliberative session scheduled on February 6th where residents can discuss and debate the merits of the School District budget and other proposed warrant articles. These two pieces taken together help shape how we may continue to connect students to school with a sense of belonging so that all students can grow and learn at high levels here in Timberlane.

Facilities



Dr. Chris Martin, Executive Director of Operations & Special Projects

In July of 2024, I assumed the responsibility of this revised leadership position. The departments in my care include Technology, Student Services, Special Education, Music and Performing Arts, Facilities, and Athletics. I am honored to serve the students, staff, and families of Atkinson, Danville, Plaistow, and Sandown.

Facilities Projects

Our facilities include over 600,000 square feet, encompassing nine buildings. During the 2023-24 school year, and into the summer of 2024, a number of projects were completed to improve the educational lives of students and staff. Completed projects on our ongoing Capital Improvement list can be seen by clicking on the following link Construction Updates. Phase I and II of our twenty five million dollar energy efficiency lease are complete at this time, they include those listed here.

Beyond these two major funding projects, the maintenance staff of our facilities division and grounds crew continue to upgrade and maintain your investments. While sitting with the team, they wish to share with you the following projects, mostly done internally by our very able crew.

- Windows have been caulked in every school in our district
- Buildings have been power washed with minor facade work done as needed
- Walls were added in the media center at TRMS in order to expand Tiger Tech
- Several hallways were painted throughout the district
- A sewer line at Atkinson Academy was replaced due to breakage
- A fence at Sandown Central was repaired
- A motorized partition at Sandown North was installed
- The gym divider at TRMS was replaced
- Major irrigation upgrades were completed on our main campus
- The irrigation pond was dredged and expanded
- An old “stump dump” near the JV baseball field was unearthed and discarded
- The football practice field was rejuvenated
- Every elementary school playground received new rubber mats and a mulch refresh
- Paving upgrades were completed at Sandown Central
- Throughout the 23-24 school year 3,145 maintenance related work orders were attended to by our facilities staff

As always, our best is yet to come! I look forward to another year of growth for the departments in my care.

Respectfully Submitted,

Dr. Chris Martin

Student Services



Ginger Drechsel, Director of Student Services

The Student Services Department comprises the School Counseling, Student Assistance, School Social Work, Health Services, English for Speakers of Other Languages (ESOL), Section 504 planning and implementation, and the McKinney-Vento liaison. Throughout the 2023-2024 school year, the departments within Student Services remained steadfast in their commitment to provide students and their families with the support and resources necessary to achieve academic success, growth, and wellness.

School Counseling:
During the 23-24 school year, the elementary school counseling department worked collaboratively to ensure the delivery of school counseling lessons based on the CASEL SEL framework and competencies to all K-5 students. The five core CASEL competencies include self-awareness, self-management, social awareness, relationship skills and responsible decision making, and are essential components of student growth and wellness. In addition, school counselors provided targeted support through both small group and individual student sessions with a focus on addressing overall student wellness, self-regulation, developing coping strategies, and relationship management as they relate to the school setting. In May 2024, the elementary school counseling team participated in a full day training with Lynn Lyons titled "Managing Elementary School Avoidance and Other Anxiety Challenges: Plans for Helping Younger Students (and Their Families)" in an effort to develop more tools to support students who face barriers around school attendance and participation.

The Signs of Suicide School Prevention Program was taught in grades 7 and 9 by the middle school and high school counseling departments in the fall/winter 2023/24. These lessons focused on helping students to recognize when they should seek help to manage their feelings of depression, sadness or overwhelm, and/or when to report to a trusted adult in instances where they may have concern about a peer. It is the goal to provide this lesson to seventh and ninth grade students in the fall of each school year. This program has been highly beneficial in destigmatizing mental illness, and in encouraging students to reach out for help for themselves, or a friend. Additionally, Red Ribbon (October) week events and the Mental Health Awareness week (April) activities at the middle and high school continue to encourage prevention and overall student wellness.

In November 2023, the Timberlane Regional School District entered into a partnership with the Center for Life Management through a memorandum of understanding (MOU) in an effort to increase accessibility of mental health services for our students. The MOU provides for opportunities in which students may receive counseling or behavioral support in the school setting. In addition, the school counselors have engaged in case management collaboration with CLM as a way of streamlining communication between the schools and the mental health center. This partnership has improved our ability to support students in gaining access to mental health services in situations that may prove otherwise difficult.

The Middle School Counseling Department would like to welcome Michael McLaughlin to the Timberlane team.

Health Services:
The school nursing staff worked continuously to provide comprehensive health services, addressing emerging health concerns, and promoting wellness throughout the district. Their efforts directly support the academic success and overall development of our students by ensuring they are healthy, safe and ready to learn.

During the 23-24 school year the Health Services Department, which comprises 10 full-time nurses, saw 2,692 students, and conducted 40,360 office visits across our 7 schools. 16,048 visits were conducted for students in need of medication administration or routine medical treatments based on chronic medical conditions, and 24,312 visits for illness or student injury.

Multiple professional development opportunities for district staff were organized and facilitated by the TRSD nursing staff to include EpiPen Administration, bloodborne pathogen training, and CPR/First Aid certification. School nurses also became "Stop the Bleed" trainers, and we anticipate being able to provide "Stop the Bleed" training to staff in the coming months. Traumatic Bleed Kits were added to all AED boxes across the district in the event of a medical emergency.

The school district has 17 AEDs across the district to include 2 new outdoor AEDs on the high school/middle school campus. These AEDs have been registered with 911, and are maintained in weatherproof boxes. All AEDs across the district are monitored monthly by the health services department.

ESOL:
Our ESOL program has continued to grow and evolve to meet the needs of our diverse student population. Through targeted instruction, collaborative support and family engagement, the program empowers English language learners to succeed academically while honoring their cultural and linguistic backgrounds. During the 23-24 school year, the ESOL program served 35 students across all grade levels, representing 11 languages, and 12 countries of origin. Melissa Finneran, our districtwide ESOL teacher, provided direct, targeted instruction to 21 of these students and the other 14 students were in-directly supported on monitor status. WIDA Access testing was conducted in the winter for progress monitoring with 90% of students showing progress.

Throughout the year, monthly ELL Newsletters were published and distributed districtwide to provide strategies to staff that encourage and support differentiated instruction techniques for our ELL students, as well as the incorporation of culturally responsive teaching practices. These publications also highlighted cultural practices, religious holidays and celebrations that hold importance for our students and families as a means of increasing awareness, understanding, and inclusivity.

The addition of a .5 ESOL teacher was approved through the 23-24 budget process, and the district was fortunate to quickly fill the position for the 24-25 school year. We are excited to welcome Vilma Rivers to the district.

School Social Work:
We successfully filled all three of our full-time school social work positions at the end of the 23-24 school year with a collective start date of August, 2024. These three positions will be shared across our 5 elementary schools bridging the gap between home, school and the community. The scope of their work will focus on addressing barriers to learning while also fostering strong connections among students, families and the community. We look forward to welcoming Megan Denis (Danville Elementary), Megan Daniels (Atkinson/Pollard), and Leah Poulin (Sandown Central/Sandown North) to the Timberlane family.

McKinney-Vento:
The Timberlane Regional School District saw a 30% increase in the number of families who were in need of support through the federal McKinney-Vento Homeless Assistance Act. The McKinney-Vento Act works to ensure educational stability for families who experience housing instability. Families who face these challenges may access support through contact with the district's McKinney-Vento Liaison, Ginger Drechsel.

Special Education



Kelley Brooks, Director of Special Education

The TRSD special education department has been able to extend its in-district continuum of services for its youngest learners. A New England Center for Children (NECC) Partnership program for students with Autism Spectrum Disorder and Developmental Delays has been established at Sandown Central for the 24-25 school year. The NECC program has a total of six students–three in pre-kindergarten and three in kindergarten. In addition to the NECC classroom, Sandown Central also has approval for an Intensive Needs Program that mirrors many of the supports and services of the NECC program; the difference being it is run by district staff. The Intensive needs program has five students that includes 2 transitional three year olds, 1 preK and 2 preschool students.

In addition to the new programs at Sandown Central, TRSD has a NECC ASD program for students across the district at the elementary level located at Atkinson Academy. TRSD also has an Emotional Disability program that has four students enrolled at the elementary level from across the district. The High School and Middle School teams are working diligently to identify program needs at their levels. The district has worked hard to establish programs in the district so that our students can stay in their communities by our staff being able to provide the appropriate level of services.

Timberlane Regional Middle School special education staff have participated in their second year of reading skill development and focus on instructional practices for all special education students. This same training was expanded and offered in mini sessions for professional development for elementary and high school special education staff.

This year we welcomed five new special education facilitators and a child find coordinator. The child find coordinator is located at Sandown Central for the district and there is a facilitator at each of the elementary buildings and one shared between the middle and high school. The facilitators and the child find coordinator act as the Local Education Agency or the one that commits the district financial obligations. This has allowed our building administrators to focus more on being the instructional leaders for classroom teachers and special educators.

Through a collaborative effort with our curriculum directors at the elementary and secondary level, each of our schools have co-teaching teams. This pairing includes a regular and special education teacher co-teaching during a math class. This collaboration has been effective in many of the buildings across the district in providing the opportunities for students to receive their instruction in the regular education environment instead of leaving the classroom. Ongoing training is provided for co-teaching teams at the elementary level with planning time opportunities also available for teams to be able to collaborate for all of the students in their class. Each year, our goal is to add more co-teaching teams across the district and eventually move toward reading and writing co-teaching teams.

Respectfully submitted,
Kelley Brooks

Human Resources



Fran Decinto, Director of Human Resources

The mission of the Human Resource Department is to advance the overall mission of the Timberlane Regional School District through recruitment, retention, and support of our employees. We achieve our mission by providing exceptional customer service to prospective, current, and past employees, using technology to improve delivery of the employee and applicant experiences, and providing leadership and guidance in the development, implementation, and equitable administration of policies and procedures, thus fostering a positive work environment.

We continue to focus on recruitment for staff that work directly with our students. We hired 40.5 professional staff and 18 paraeducators.

The district continues to develop and refine mandatory training requirements for all district staff. Over the past 2 years, we have added Active Shooter Training, Bullying and Cyber Bullying and Suicide Prevention to our list of mandatory training that staff must complete.

We developed a new initiative called “HR on the Road” where HR staff visit all TRSD schools to provide opportunities for staff to meet directly with HR representatives on HR related topics.

Human Resources, in conjunction with the school board, successfully negotiated 4 collective bargaining agreements: Timberlane Administrators’ Union, the Timberlane Administrative Assistants/Skilled Maintenance Staff Union, the Timberlane Support Staff Union and the Timberlane Teachers’ Association.

Technology



Kenneth Henderson, Director of Technology

The 2023-2024 school year marked another step forward in the district's commitment to technology growth. Recognizing the crucial role technology plays in modern education, we have continually integrated its use into our curriculum, outlining key tech skills for every grade level to succeed in today's dynamic world. Our dedicated team continues to provide unwavering support to students, staff, and the community, ensuring exceptional experiences in classrooms, offices, and online environments.

Safety and security remain a top priority for the district, and we were excited to receive the New Hampshire Stronger Connections grant, which allowed us to significantly enhance our security camera systems. With this grant funding, we installed numerous new indoor and outdoor cameras, expanding video surveillance coverage across all our schools. Also through this grant we invested in advanced walkie-talkies and an antenna extender to enhance communication across the TRHS, TRMS, and PAC campus, ensuring more seamless and effective communications within and between the schools on that campus.

The district upgrades network infrastructure devices on a rotating cycle to maintain robust and secure computer and Wi-Fi networks while attempting to keep yearly equipment expenditures relatively stable. This year, we focused on upgrading numerous network switches, which offer faster connections and greater capacity to support more devices than earlier models.

The district continues to emphasize best practices for safeguarding student and staff information. All staff participated in annual online training and assessments focused on data protection and securing our digital environment. Each year, staff are required to review and be assessed on current trends in data breaches and hacking, as well as FERPA compliance to uphold student data privacy.

As we look ahead, we remain dedicated to exploring innovative systems and technologies that deliver cost-effective, high-performance solutions. Continuous improvement and growth are central to our mission. I am incredibly proud of the progress our district has made and look forward with great enthusiasm to the opportunities that lie ahead.

Respectively submitted,
Kenneth Henderson
Director of Technology

Curriculum and Professional Learning

Sandra Allaire, Assistant Superintendent



Lucy Canotas, Director of Elementary Curriculum





Mark Pedersen, Director of Secondary Curriculum

The Timberlane Regional School District made significant strides in curriculum and professional learning during the 2023-2024 academic year, reflecting its commitment to fostering student achievement and educator growth.

The Timberlane Regional School District values the expertise and insights of its educators in shaping curriculum and competency revisions. During the 2023-2024 academic year, teachers played an integral role in the curriculum development process, contributing their expertise and insights to several proposed revisions to grade and course level competencies and curriculum units. As a result, the District Curriculum and Assessment Committee (C&A Committee) reviewed and recommended updates to district competencies and curriculum units for middle school Social Studies, 8th grade English Language Arts, middle and high school Math, and high school Physical Education (PE) and Health. The committee reviewed and approved revisions to K-12 Science competencies and recommended the adoption of Mystery Science as an engaging new elementary science resource.

Additionally, the C&A committee and School Board approved a new Outdoor Education course, providing students with a new opportunity to earn physical education credit during Summer School, reflecting a commitment to innovative and experiential learning.

Professional development was a cornerstone of the district's efforts, with several key opportunities for staff:

- State-Mandated Training: District-wide PD days were utilized to ensure compliance with state requirements, including but not limited to training on Bullying Prevention, Suicide Awareness and Prevention, ALICE Safety Protocols, and Data Privacy training.
- Content-Focused Professional Development: Staff were provided with multiple opportunities, through job-embedded PD, early release day sessions, and district PD days to engage in collaborative professional learning across grade levels and schools to enhance content-specific instructional strategies.
- Educator Voice and Choice: Planned by the Timberlane Professional Development Committee, the March 2024 PD Day offered approximately 60 workshops, many designed and led by Timberlane's own educators, providing diverse and relevant learning opportunities for professional growth.

The district also leveraged state and federal grant funding to provide additional professional development opportunities:

- Timberlane continued to serve as a host-site for the Ongoing Assessment Project (OGAP) mathematics training, strengthening educators' understanding of assessment-driven math instruction.
- Teachers and administrators across grades K-8 attended a math conference sponsored by NHASCD, and focused on aligning instructional practices to improve student outcomes.
- The district developed and launched the week-long Timberlane Summer Writing Institute, in partnership with the Boston Writing Project, providing educators with tools to enrich writing instruction across grade levels.

The 2023-2024 academic year marked a successful chapter for the Timberlane Regional School District, characterized by thoughtful curriculum advancements and dynamic professional learning opportunities. These efforts underscore the district's dedication to preparing students for future success while empowering educators with the tools and knowledge to excel in their roles. The accomplishments of this year set a strong foundation for continued progress in the years to come.

Music & Performing Arts Center



Kurt Schweiss, Director of Music

During the 2023-2024 school year, Music and Theater students were able to enjoy opportunities and a performance calendar commensurate with the high expectations of the Timberlane Regional School District.

We are proud to share that nine high school students were selected to participate in the New Hampshire Music Educators Association's (NHMEA) Jazz All-State Festival held at Pinkerton Academy. Twenty-eight high school students were selected to participate in NHMEA's Classical All-State Festival in Concord culminating in performances at the Capitol Center for the Arts. Eleven students were selected to participate in the New Hampshire Band Directors Association's Chamber All-State Festival held at the University of New Hampshire, Durham in January. NHBDA also sponsored the Middle Level Honors Festival, in which five Middle School band students were accepted to participate at Pinkerton Academy. 60 elementary and middle school orchestra students attended the New Hampshire American String Teachers Association (NHASTA) String Fest hosted right here at the Timberlane Performing Arts Center. In May, Timberlane sent 32 middle school musicians in band, chorus, and orchestra to the Southeast and Southcentral District Music Festivals held in Durham and Amherst, respectively. In all, music and theater students participated in ninety-six performances throughout the year, including another successful Music in Our Schools month in March which saw nearly a thousand Timberlane musicians perform on stage. The Timberlane Players calendar included ten Milkmen shows, the play "Inherit the Wind," student written One Act Plays, a 24-Hour Play Festival, and the musical "Once Upon a Mattress," which was watched by over a thousand audience members over its four-show production. Students involved in theater at the middle school put on a very successful production of Disney's "Mary Poppins, Jr."

The Performing Arts Center hosted many professional groups, providing opportunities to experience high quality musical performances for both students and the greater Timberlane community. Hosted groups included the Marine Corps Wind Ensemble, the Marine Corps Brass Band, another successful four-performance season of the Merrimack Valley Philharmonic Orchestra, the Keene State College Choir, and Bindlestiff Family Circus.

In late April, an event was held in the Performing Arts Center to honor former Music Director and Director of the Performing Arts Center Mr. Anthony J. DiBartolomeo. His vision was the main driver behind the construction of the Performing Arts Center and the auditorium was renamed the 'Anthony J. DiBartolomeo Auditorium' in recognition of his work promoting music and the arts during his 34-year career in the Timberlane Regional School District.

We are grateful to have such professional and committed educators who so readily share their passion for music making and performance with our students. We are also fortunate and deeply appreciative to have such strong support from a community that clearly values the Performing Arts. Thank you to all for continuing to allow us to provide the highest quality music education and foster a strong appreciation for the performing arts.





Athletics



Angelo Fantasia, Athletics Director

Timberlane Regional High School is a member of the New Hampshire Interscholastic Athletic Association (NHIAA) and is a recognized Division 1 Athletic Program. TRHS offers over 30 sports programs for boys and girls. Additionally, many of our student-athletes are also involved in a variety of student activities including band, music, and student government.

The Timberlane Regional Middle School Athletic Program is a member of the Tri-county League and competes against schools from around the state of New Hampshire. The purpose of the Tri County League is to organize, coordinate, and stimulate interest in athletic activities while developing young athletes at the middle school/junior high school level. During the 2023-2024 school year, TRMS took home Tri County Championships in Girls' B Volleyball, Boys' B Basketball, and boys' Track.

Collectively, the Timberlane Athletic Department put on approximately 757 events between the middle and high school programs during the 2023-2024 school year. At TRHS, 395 students participated in at least 1 NHIAA sanctioned Sport and 56% of those students played multiple sports. At TRMS 370 students participated in at least 1 Tri County League sanctioned sport and 51% of those students played multiple sports.

Outstanding Accomplishments on the Field:

The TRHS Athletic Programs enjoyed tremendous success throughout the year. The Girls' Soccer team captured the Division 1 State Championship for the first-time school history! The TRHS Wrestling Team and the Winter Cheer Teams finished as NHIAA State Runner up. The Boys' and Girls' Lacrosse Teams made it to the NHIAA State Semi Finals. Overall, 79% of TRHS varsity teams and 70% of TRMS teams participated in post-season play. Aside from team honors, several individual student-athletes were recognized for outstanding achievement. TRHS Student-Athlete, Leah Morrier was named Gatorade NH Girls' Soccer Player of the Year! Also, Senior Katie O'Leary earned the Eagle Tribune Student-Athlete Award for the 2023-2024 school year. Freshman, Danielle Bates won the NHIAA State High Jump Championship.

This was the second year of middle school lacrosse. The boys and girls competed in the competitive Tri County Middle School League. Last year both teams participated in the developmental division. A middle school co-ed intramural Volleyball program was added in February 2024. This allowed students from grades 6-8 to participate in the afterschool activity.

Outstanding Accomplishments in the Classroom:

Senior Scholar-Athletes:

NHADA/NHIAA recognized 39 TRHS Senior Scholar-Athletes for their excellence in the classroom, as well as on the playing field. A ceremony recognizing the NH Scholar Athletes took place in April at the Capitol Center for the Arts in Concord, NH. At the conclusion of the school year, the Timberlane Athletic Department recognized our Senior Athletes with an awards ceremony that took place in the TRHS Gymnasium. The Timberlane Athletic Department was proud to recognize the following students for receiving a scholarship at the Division 1 or 2 College level: Parker Gleckman, Hunter Beaudoin, Maia Parker, Stephen Ramos, Annabella Raymond, Alexa Salafia, and Garrett Shivell.

NHIAA Student Leadership Trainings:

TRHS continues to create Student Leadership Training workshops for our Life of an Owl Leadership Program. We have an introductory level session for our younger student-athletes, as well as an advanced workshop that includes our new outdoor ropes course. The goal is to create opportunities for our student-athletes to collaborate and understand the importance of healthy lifestyles. Timberlane also provided leadership training opportunities for schools from around the state here at Timberlane High School. Schools such as, Pinkerton Academy, Salem, Windham, Sanborn, Bishop Guertin, and Newmarket HS joined the Timberlane Student Leadership Team in trainings led by Deb Hult.

We are very proud of our student-athletes, coaches, and the community-at-large. Thank you for your continued support.

Go Owls!







Elementary Education Reports

Atkinson Academy
17 Academy Avenue, Atkinson, NH 03811
Stephen Harrises, Principal
Molly Termorshuizen, Assistant Principal



Danville Elementary School
23 School Street, Danville, NH 03819
Christopher Snyder, Principal
Tiffany Eaton, Assistant Principal



Pollard School
120 Main Street, Plaistow, NH 03865
Mary Sullivan, Principal
Jillian Lee, Assistant Principal



Sandown North Elementary School
23 Stagecoach Drive, Sandown NH 03873
Laura Yacek, Principal
Mark Hamel, Assistant Principal



Sandown Central
295 Main Street, Sandown NH 03873
Kim Rivers, Early Childhood Coordinator



Atkinson Academy



Stephen Harrises, Principal

In August 2023, Principal Stephen Harrises, Assistant Principal Sarah Galligher, and the entire Atkinson Academy staff welcomed over 387 students back to school. Academy staff worked to create interesting and engaging morning announcements that were shared daily with students at the start of the school day. This also included the Pledge of Allegiance and the Academy's Pledge of Kindness. These announcements continued to build upon the school culture, with the school community coming together to learn about CARES (Challenge, Acceptance, Responsibility, Empathy, and Self-Control) messaging. Our focus throughout the year was to continue to support and build a safe community for all, one that enhances the development of academic and social/emotional skills, preparing our students for their futures. Our school theme for the year was "From Roots to Bloom, Growing Together".

The school and district started a partner classroom with the New England Center for Children (NECC) within Atkinson Academy. This program supports elementary students with Autism from the entire school district.

Throughout the school year, our staff and PTA/Night Owls worked to create and foster wonderful and engaging learning experiences for all students. The PTA/Night Owls sponsored many family events throughout the year, including a school-wide dance and two Lip Sync competitions. We had several school spirit weeks which the students and staff enjoyed showing our school spirit! Second grade continued their Mystery Readers, with many local 'celebrities' reading their books to the students. They also completed their traditional community unit, All About Atkinson, with informational writing, technology, and presentation skills embedded into activities which culminated with a community walking tour of the various important town buildings. Third grade students participated in the Big Buddy/Little Buddy program in conjunction with student representatives from Timberlane Regional High School. Fourth grade students visited the NH State House to learn about state government. In May, Atkinson Academy fifth-graders, with the help of Ms. DuLong (enrichment specialist) and Mrs. Toth (librarian), presented the 9th Annual Makerspace Cardboard Arcade. Students in grades PreK to Grade 4 were invited to visit the arcade in the library and play the games. Fifth grade students hiked Mount Major in June, an Atkinson Academy tradition. The end-of-year AA Field Day happened, but the weather had us staying at school with some modified activities. Students enjoyed the day! The Grade 5 Promotion Ceremony happened at the end of the school year, marking the end of elementary school and the beginning of the fifth graders' middle school experience.

In closing, the 2023/2024 school year was a year of challenge, learning, and growth for our entire school community. What an amazing school year!





Danville Elementary School



Christopher Snyder, Principal

Danville School happily welcomed 273 Pre-K-Grade 5 students and several new staff members at the beginning of the 2023-2024 school year. As a staff, we were focused on three areas all year. These included increasing academic achievement, building strong connections with students, and finding new ways to engage with families.

Improved academic performance in the areas of reading and mathematics remained a focus using similar resources that were available in previous years. These included the i-Ready learning platform to track student progress throughout the year and the introduction of the UFLI Foundations program. i-Ready data allowed classroom teachers to plan and deliver daily lessons that were based on student needs and the UFLI program provided teachers with a new resource that allowed consistent reading instruction based on the Science of Reading. UFLI provides students with a solid foundation of phonics and phonemic awareness skills that are necessary building blocks to helping students become competent and confident readers.

To promote stronger connections, most staff members began their day in a classroom as students settled in and began their day. These Morning Meeting Partners provided the time and consistency needed to deepen connections with students all year. Activities selected during Morning Meeting times are designed to foster positive relationships and friendships with students. Additionally, dedicated student council representatives continued their great work. Some of their favorites things included planning whole school assemblies and spirit weeks. One highlight was securing a grant that provided two new shade trees to be planted on our playground. Students had a voice in what types of trees were selected and where they were planted on our playground. We look forward to enjoying the natural beauty and shade they will provide in years to come.

Danville School has always valued our families, and school administrators looked for new ways to increase that connection. This included making a strong push to increase the number of approved volunteers available to help at school events or chaperone field trips. Each grade level identified at least one field trip. Most were offsite and included places like the State House in Concord, S.E.E. Science Center, Seacoast Science Center, Strawbery Banke, Adventurelore and visiting groups like Wildlife Adventures, who brought several unique animals to school for students to see and experience. One new family event occurred last spring when the Unified Arts Team showcased some of the work students completed throughout the year in Art, Health, Library, Technology and Innovation.

Danville School continues to be a special place full of dedicated staff and hardworking students. We are fortunate to have such wonderful support from our community and we thank you for sharing your children with us each and every day!





Pollard School



Mary Sullivan, Principal

I am so excited to be a Penguin! My first few months as the principal of Pollard have been such a great experience. I have loved getting to know the staff, students and families and getting back into this wonderful district. I am impressed by the dedication to the community and to the success of all of our kids.

During the 2023-24 school year, Pollard School reinvigorated our Phonics instruction with the inclusion of the UFLI program. This instructional tool has been incorporated in the daily instruction of students K-2 and we are seeing the benefits of this consistent practice already! Keeping a focus on creating and growing a culture of learning amongst the staff, we wrapped up our work with Erin Moore around collegiate conversations and focused ourselves on our math instruction through training with iReady. Our work with iReady will continue through the next school year as well.

During the 2023-24 school year, our students were able to enjoy learning opportunities beyond the classroom, taking field trips to locations such as the NH State House, the Plaistow Town Library, the Plaistow Fire and Police Stations, etc. Our 5th graders also had the amazing opportunity to visit the Planetarium in order to get a better understanding of and prepare for the April solar eclipse. We also had a number of virtual author talks organized through the library. We were also very lucky to have the programs SK8 for Life participate in our Field Day this past spring. They brought their message of developing and maintaining a healthy lifestyle to our Pollard students while also engaging them in a fun and entertaining show.

Pollard continues its focus on creating a culture of learning for all students by starting our day with “soft start” and morning meeting to give all students the opportunity to build their social skills and transition into their learning day. We continue our focus on meeting the needs of all of our students through our reading and math intervention time and we look forward to continuing to fine tune these schoolwide practices throughout the 24-25 school year.

The Parents and Teacher Association for Pollard School continues to be a very active group, providing many school community events for all to enjoy as well as support for classroom instruction. We encourage all families to get involved in any way they can. We know that family members have various schedules, but there are always a variety of ways to get involved to support our students. Thank you for all your continued support for our students. We are fortunate to have such a supportive school community. I am enjoying being part of this community and I look forward to leading this community for years to come.





Sandown North Elementary School



Laura Yacek, Principal

The 2023-2024 school year was a year of new beginnings for many staff at Sandown North. Not only was I honored to start as the new principal, but we also welcomed sixteen new professional staff and four new support staff. This resulted in an exciting year of building positive connections with students, staff, and families. The goal for the year was to increase opportunities for connection and partnerships within and outside of our school community.

At the start of the school year, families attended "Popsicles with the Principal". It was a great way to meet students and families, before the first day of school. Holding principal coffee hours three times, over the course of the school year, was another great way to create a partnership with our Sandown families. As the principal of Sandown North, it was important to me and our school community, to create opportunities to increase our connections with Sandown Central. An improved partnership with Central staff and students enhanced our connection and fostered a sense of community with our Sandown Kindergarten students. Throughout the year, Kindergarteners visited and participated in our school-wide in-house field trips, as well as, participated in a collaborative school field trip with our first grade students.

We welcomed a few local groups to Sandown North over the course of the school year. These visits centered around student learning, engagement, and community connection. Adventurelore spent time with our third grade students and engaged them in teamwork activities, Sargent Sable of the Sandown Police Department hosted the D.A.R.E. program for our grade 5 students, and Marty Kelley & Steve Blunt jumpstarted our end of the year with a summer reading celebration.

Extending learning beyond the classroom is important for students of all ages. The start of our after school Enrichment Clubs was a focus for this school year as well as encouraging field trips off campus. We were excited to host many after school opportunities for students.



These clubs included, Drama, Art, Ski, Jazz , Rainy Day activities, & GOTR. Field trips off school grounds included third graders going to the Audubon, first grade went to see a play, fourth grade students visited the State House, and grade two students went to the SEE Science Center and toured the town of Sandown.

It was a great year at Sandown North with the addition of new staff, new student opportunities, and the building of new connections and partnerships. Thank you for your continued support for our school community.



TLC at Sandown Central



Kim Rivers, Early Childhood Coordinator

Sandown Central welcomed just under 150 students at the start of the 2023-2024 school year. The year launched with the theme "Individually We Are Unique and Together We Are Complete." Not only was this true for the staff members but also true for the Sandown Central School as it joined Sandown North Elementary in the theme and in a commitment to be a Sandown Community…not just two schools in Sandown. Throughout the year, Kim Rivers, Building Administrator at Central, and Laura Yacek, Principal at North, worked to bring staff, students, and families together through common experiences.

In early September, the school year was welcomed by a Back to School family night held by the PTA at the Sandown Central playground. Food, music, games, and prizes were provided to all families in attendance. It was a positive way to bring the two school communities together. October brought a walking field trip to the Sandown Fire Station for the pre-kindergarten and kindergarten students and a "stay at school" field trip for our preschool students who were visited by two New Hampshire State Troopers and their police cruisers.

October 31st welcomed families to the school as students dressed up in their Halloween costumes and marched around the building to music and cheers. In early November, after hearing the story, I'm Not Scared…I'm Prepared: A Picture Book to Help Kids Navigate School Safety Threats by Julia Cook, students and staff engaged in an intruder drill for the first time. Students excelled at their job to: Stop, Look, Listen, Follow as adults led the way out of the building or stayed in the classrooms. Thank you to Lieutenant Bucco of the Sandown Police Department for assisting with the drill.

Mid-November brought the first of three "Coffee With the Principals" where families were invited into school to join in conversation with Laura and Kim. On December 22nd, all students worked together in a hunt to find the parts to build a snowman. This carried our theme of individuals needing to come together to create a complete picture and earned all students a thank you gift of hot chocolate cups from the snowman…and the PTA.

April and May proved to be busy months for our kindergarten students with two field trips to Sandown North and on May 21st an old-fashioned field trip with first graders from North to the Stockbridge Theater in Derry to see Ada Twist Scientist.



To complete the year, on June 6th, kindergarten students traveled to Sandown North one more time to explore the school and get excited about the transition to first grade. Once again, New Hampshire singer/storyteller, Steve Blunt, helped close out a successful year with an amazing performance in the gymnasium on June 11th.

As stated before, Sandown Central is a one of a kind learning environment filled with dedicated staff and eager to learn students. Even though we are smallest in size we still can (and do) accomplish great things.



Secondary Education Reports





Timberlane Regional Middle School
44 Greenough Road, Plaistow, NH 03865
Mitchell Mencis, Principal
Timothy Guanci, Assistant Principal
Marilyn Hutnick, Assistant Principal
William McCarthy, Assistant Principal





Timberlane Regional High School
36 Greenough Road, Plaistow, NH 03865
John Vaccarezza, Principal
Timothy Brown, Assistant Principal
Ashley Harbel, Assistant Principal
Daniel Woodworth, Assistant Principal
Danielle Foley, Assistant Principal of Alternative Programs



Timberlane Regional Middle School



Mitchell Mencis, Principal

As we reflect on the past academic year, it is with great pleasure that I present the annual report for Timberlane Regional Middle School. The 2023-2024 school year has been marked by numerous achievements, growth opportunities, and community engagement initiatives. Our commitment to providing a nurturing and enriching environment for our students remains steadfast.

1. A Long Walk to Water: Sudanese Survivor Presentation to 6th Graders

The 6th grade students were incredibly lucky to hear a powerful presentation from a Sudanese survivor, whose real-life stories paralleled the events in A Long Walk to Water. As he recounted tales from his own childhood—filled with challenges, resilience, and hope—the students' eyes were wide with wonder and empathy. Hearing his firsthand experiences brought the book's themes to life in ways that reading alone couldn't capture. By the end of the presentation, every student gained a new sense of appreciation for the struggles faced by others and the resilience required to overcome them, leaving a lasting impact on their hearts and minds.

2. History: 7th Grade - Presentation of a Holocaust Survivor

The 7th grade students had the unique and profound experience of listening to a presentation from the child of Holocaust survivors, a powerful moment that served as the perfect culmination of their educational unit on this dark chapter in history. Through the speaker's recounting of his parents' firsthand experiences, the students felt an emotional connection to the past that went beyond textbooks. Many students expressed feeling deeply enlightened and moved by the stories of resilience, loss, and survival, gaining a fuller understanding of the Holocaust's impact on individuals and families. This personal connection made history come alive, leaving a meaningful impression on their learning journey.

3. 8th Grade Poetry

Our 8th graders were challenged to express themselves not only through written word but performance art. Some students shared published pieces while others presented original pieces. This opportunity placed them in front of their peers, educators and family members to express their thoughts, feelings and emotions in impressively daring fashion. We believe this experience opened the door for students' self discovery as they mature through their teenage years.

While a few events have been highlighted above, I agree with Jayda Symes, President of the Class of 2028, when she quoted Walt Disney in her end of year speech with the quote "All our dreams can come true if we just have the courage to pursue them." Jayda was correct when she shared her belief that she and her fellow classmates have the necessary courage to pursue those dreams and much of that courage has been built on the foundation of their school community. I want to express my gratitude to the dedicated staff, supportive parents and students for being the support network that we all need to find success in our individual pursuits. As we look forward to the upcoming year, let us build upon these successes and continue to inspire excellence in education.





Timberlane Regional High School



John Vaccarezza, Principal

Timberlane Regional High School serves 978 students from the four surrounding towns of Atkinson, Danville, Plaistow and Sandown. The 2023-2024 school year was a return to "normal" as it pertained to the post pandemic era. Our 30+ organizations and clubs were able to successfully meet on a regular basis bringing forth many amazing opportunities. Groups like Life of an Owl and the Key Club helped build leadership and improve the climate within the school community. Sustainability Club and multiple honor societies continued to work and improve our school and community. This year, the newly created Culture and Climate club's goal is to improve the culture and climate of the school by increasing student voice. Lastly the Envirothon Team was awarded NH State Champions for the second year in a row.

Over the course of the 2023-2024 school year, our athletic teams came together and competed against the best in the state. Our teams consistently worked to demonstrate our "OWLS" values by their commitment to be student athletes on and off the field. This was demonstrated by once again being recognized by the NHIAA for excellence in sportsmanship. Our Girl's soccer team won the Division 1 State Championship for the first time in our school's history. The performing arts programs continued to demonstrate excellence in band, orchestra, chorus and theater productions. Finally, our ELO and Alternative Education programs expanded to include greater opportunities for our students to learn out in the community and appreciate job ready skills while still enrolled at TRHS. We saw our numbers in both programs increase and this was capped off with the partnership with the Plaistow Firefighters program for ELO credit which 5 students were able to participate in.

The school embraced a focus on Mental Health Awareness; a full week was dedicated towards support and understanding of this topic. We hosted Ed Gerety as our guest speaker, held a Wellness Fair for all students and staff, invited the community to engage in a Food Truck night, and ran our first ever Strides Against Stigma 5K event which the entire school was able to participate in.

Throughout the year, TRHS expanded the number of events being held such as the Spirit Week Dance, Holiday Cards for Troops, and a well attended College Fair. We continued to host the Junior Semi-formal, Prom, and Spirit Week. Also, traditional events like Project Hope, the MilkMen Improv shows, and many PAC Theater performances were held as usual. To cap off the year, the Class of 2024 Graduation Ceremony was held on a perfect day, June 8, 2024. Members of the Timberlane Staff, Friends, and Family of our students were all able to attend to wish our students "Congratulations!", as they embarked on their next steps.





Evening Division and Extended Learning Opportunities



Danielle Foley, Assistant Principal of Alternative Programs

The Timberlane Regional School District recognizes that education cannot follow a one-size-fits-all model – students have varying strengths, learning styles, backgrounds, and interests. By offering alternative education opportunities, TRSD puts value in ensuring academic success is an accessible reality for all students. Evening Division courses, High School Equivalency Test (HiSET) Preparation, and Extended Learning Opportunities (ELOs) are all components of alternative education pathways available to students at the secondary level, offering greater opportunities for students to successfully complete their high school education in ways that are most effective and meaningful for them.

As an integral part of the Timberlane Regional School District, the Evening Division program continues to uphold the district's mission of engaging all students in challenging and relevant learning opportunities, emphasizing high aspirations and personal growth. In the 2023-2024 school year, the Evening Division proudly offered 27 full- and half-credit courses taught by 12 certified educators serving 64 students, 41 of whom enrolled in more than one of the classes, for a total of 187 student enrollments. The Evening Division program allows students the ability to earn credits toward earning a high school diploma in an environment that fosters individuality and accessibility outside of the traditional school day environment.

As part of the Evening Division program, the HiSET Prep program provides a safe and comfortable environment for students to work with certified educators in order to prepare for the five exams needed to earn a NH High School Equivalency (HSE) Certificate. By the end of the 2023-2024 school year, five students accomplished this significant milestone, which is a testament to the effectiveness of our tailored educational programs and the students' efforts.

Extended Learning Opportunities allow students the chance to take charge of their learning by accessing education outside of the traditional classroom environment. ELO types include independent studies, work-based learning/internships, job shadowing, career exploration, private instruction, and community service. During the last school year, 31 students successfully completed an Extended Learning Opportunity, with more continuing throughout the summer. This success highlights the commitment of our students to take ownership of their learning experiences, engaging in real-world applications and gaining valuable skills.

Timberlane Regional High School firmly believes in the transformative power of alternative education, enabling students to explore their interests, engage in relevant learning opportunities, access educational resources and opportunities in ways that fit them as individuals. As we look ahead, we remain committed to fostering high aspirations and personal growth for all our students.

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

Enrollment Report - October 2023

Town Enrollments by Grade	Atkinson	Danville	Plaistow	Sandown	Out Of District (Tuition-In)	TOTALS
Preschool	2	4	6	23	0	35
Pre-Kindergarten	25	16	27	35	0	103
Kindergarten	65	39	75	65	0	244
1	51	41	76	58	0	226
2	57	44	83	78	0	262
3	59	47	65	73	0	244
4	63	52	73	64	0	252
5	57	37	72	60	1	227
Total Elem	**379**	**280**	**477**	**456**	1	**1593**
6	49	43	80	67	0	239
7	50	59	82	77	0	268
8	59	34	70	61	0	224
Total Middle	**158**	**136**	**232**	**205**	**0**	**731**
9	40	43	70	75	0	228
10	51	39	79	73	1	243
11	53	48	81	74	0	256
12	46	48	77	74	0	245
Total High	**190**	**178**	**307**	**296**	1	**972**
Total All	**727**	**594**	1016	**957**	**2**	**3296**

Elementary Enrollments by School*	Atkinson Academy	Danville Elementary	Pollard Elementary	TLC at Sandown Central	Sandown North	TOTALS
PreSchool	0	0	0	35	0	35
Pre-Kindergarten	25	14	27	37	0	103
Kindergarten	66	39	74	65	0	244
1	53	41	75	0	57	226
2	59	44	84	0	75	262
3	60	48	66	0	70	244
4	64	51	74	0	63	252
5	58	39	72	0	58	227
Total School	**385**	**276**	**472**	**137**	**323**	**1593**

**Includes Tuition-In Students*

*** Totals only include NH DOE Enrollment Status of 1, 2, 8, 11, and 12. Homeschool students, Alternative Learning Programs, and Out of District Placements are not included.**

*** Totals include active students only as of October 1, 2023**

*** Enrollment numbers are subject to change during the NH DOE Beginning of Year (BOY) state reporting period (certification required by October).**

Staff Summary List

(Headcount based on October 1, 2023)

	ATKINSON	DANVILLE	DISTRICT	POLLARD	SANDOWN CENTRAL	SANDOWN NORTH	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL
ADMINISTRATORS	2	2	14	2	1	2	5	9	37
TEACHERS/ SPECIALIST	35	33	20	46	14	35	88	105	376
TEACHER ASSISTANTS	17	27	0	26	14	21	19	17	141
ADMINISTRATIVE ASSISTANTS	2	2	9	2	2	2	7	11	37
FACILITIES	5	3	11	4	3	3	5	7	41
FOOD SERVICE	1	0	0	0	0	0	0	3	4
TOTAL	62	67	54	80	34	63	124	152	636

Administrators include principals, assistant principals, academic deans, department heads, curriculum coordinators, and directors.

Teachers/specialists include members of the bargaining unit: regular classroom teachers, special education teachers, media specialists, guidance counselors, psychologists, occupational therapists, physical therapists, speech pathologists, nurses, and technology integration specialists.

Teacher assistants include regular classroom assistants, special education assistants, library assistants, speech assistants, occupational therapist assistants, Title I tutors, and computer technicians.

Facilities include custodians, outside grounds, HVAC, maintenance technicians, and electricians.

District includes SAU, PAC, and Technology staff.

Professional Salary Schedule

Per Timberlane Teachers Association Collective Bargaining Agreement

2023-2024

Step	LPN	RN	BA	BA+15	MA	MA+30	Doctorate
Step 3	$33,967	$35,964	$39,960	$41,756	$44,395	$46,411	$47,445
Step 4	$35,171	$37,240	$41,378	$43,244	$45,987	$48,081	$49,117
Step 5	$36,424	$38,566	$42,851	$44,791	$47,642	$49,820	$50,855
Step 6	$37,728	$39,947	$44,385	$46,400	$49,363	$51,629	$52,664
Step 7	$39,080	$41,379	$45,976	$48,073	$51,151	$53,505	$54,541
Step 8	$40,486	$42,868	$47,632	$49,811	$53,013	$55,459	$56,494
Step 9	$41,950	$44,417	$49,352	$51,618	$54,946	$57,489	$58,525
Step 10	$43,471	$46,027	$51,141	$53,495	$56,955	$59,599	$60,635
Step 11	$45,051	$47,701	$53,001	$55,448	$59,046	$61,793	$62,829
Step 12	$46,694	$49,441	$54,935	$57,478	$61,215	$64,073	$65,109
Step 13	$48,402	$51,249	$56,943	$59,588	$63,473	$66,443	$67,478
Step 14	$50,178	$53,129	$59,032	$61,780	$65,820	$68,907	$69,943
Step 15	$52,076	$55,139	$61,266	$64,117	$68,311	$71,515	$72,580

SUPPORT STAFF SALARY SCHEDULE

Per Timberlane Support Staff Union Collective Bargaining Agreement

3.5%

2023-24	Step	1	2	3	4	5	6	7	8	9	10	11	12	13
Pareducators:	Track													
High School Diploma	E1	$13.95	$14.32	$14.70	$15.08	$15.45	$15.84	$16.21	$16.61	$16.98	$17.37	$17.74	$18.11	$18.50
GBCC SPED Certification	E-GBCC	$14.14	$14.51	$14.88	$15.27	$15.64	$16.02	$16.42	$16.80	$17.17	$17.55	$17.93	$18.30	$18.68
Associate's Degree	E2	$14.26	$14.63	$15.02	$15.39	$15.77	$16.15	$16.55	$16.92	$17.29	$17.68	$18.05	$18.43	$18.82
Bachelor's Degree	E3	$14.57	$14.96	$15.33	$15.71	$16.08	$16.49	$16.86	$17.23	$17.62	$17.99	$18.37	$18.75	$19.15
LNAs:	T5	$17.49	$17.93	$18.37	$18.82	$19.27	$19.71	$20.15	$20.59	$21.03	$21.48	$21.93	$22.37	$22.81
Library Assistants:														
High School Diploma	L1	$14.14	$14.51	$14.89	$15.27	$15.65	$16.02	$16.42	$16.80	$17.17	$17.55	$17.93	$18.31	$18.68
Associate's Degree	L2	$14.39	$14.76	$15.14	$15.51	$15.90	$16.29	$16.67	$17.05	$17.43	$17.80	$18.18	$18.56	$18.94
Bachelor's Degree	L3	$14.63	$15.02	$15.39	$15.77	$16.15	$16.55	$16.92	$17.29	$17.68	$18.05	$18.43	$18.82	$19.21

2023-24	Step	14	15	16	17	18	19	20	21	22	23
Paraeducators:	Track										
High School Diploma	E1	$18.88	$19.27	$19.64	$20.03	$20.40	$20.78	$21.16	$21.54	$21.91	$22.28
GBCC SPED Certification	E-GBCC	$19.06	$19.46	$19.83	$20.21	$20.59	$20.97	$21.35	$21.72	$22.10	$22.47
Associate's Degree	E2	$19.21	$19.58	$19.97	$20.34	$20.72	$21.09	$21.48	$21.85	$22.22	$22.59
Bachelor's Degree	E3	$19.52	$19.90	$20.28	$20.65	$21.03	$21.41	$21.81	$22.19	$22.57	$22.95
LNAs:	T5	$23.26	$23.69	$24.15	$24.58	$25.04	$25.47	$25.92	$26.37	$26.82	$27.21
Library Assistants:											
High School Diploma	L1	$19.09	$19.46	$19.83	$20.21	$20.59	$20.97	$21.35	$21.72	$22.10	$22.48
Associate's Degree	L2	$19.33	$19.71	$20.09	$20.46	$20.84	$21.23	$21.62	$22.00	$22.39	$22.77
Bachelor's Degree	L3	$19.58	$19.97	$20.34	$20.72	$21.09	$21.48	$21.87	$22.25	$22.64	$23.02

2024 ELECTION RESULTS

Article 1 – Election of Officers

To choose the following school district officers:

Atkinson Voters	School Board Member	3-Year Term	Donald Woodworth	1882
Plaistow Voters	School Board Member	3-Year Term	Katherine Knutsen	945
Sandown Voters	School Board Member	3-Year Term	Paul Le Cain	1168
Atkinson Voters	Budget Committee Member	3-Year Term	Kathryn Consalvo	1808
Plaistow Voters	Budget Committee Member	3-Year Term	Lauren Schlerf	932
Sandown Voters	Budget Committee Member	3-Year Term	Karen White	1179

Article 2 – Operating Budget **YES 4070** NO 2195 **PASSED**

Shall the voters of the 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 **$89,120,265**? Should this article be defeated, the operating budget shall be **$89,585,373**, 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 9-0-0
Recommended by the Budget Committee 7-2-0

Article 3 – Three Year Collective Bargaining Agreement (Timberlane Teachers' Association) **YES 3499** NO 2859 **PASSED**

Shall the voters of the School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Teachers' Association 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	2024-25	2025-26	2026-27
Estimated Increase	$2,427,107	$1,799,324	$1,949,771
3-Year Total			**$6,176,202**

And further to raise and appropriate the sum of $2,427,107 for the 2024-25 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 the School Board 7-0-2
Recommended by the Budget Committee 9-0-0

Article 4 – Authorization for Special Meeting on Cost Items
YES 3778 NO 2500 **PASSED**

Shall the voters of the School District, if Article 3 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 3 cost items only? (MAJORITY VOTE REQUIRED)
Recommended by the School Board 9-0-0

Article 5 – Capital Reserve Fund by Surplus **YES 3403** NO 2799 **PASSED**

Shall the voters of the 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, 2024 unassigned fund balance available for transfer on July 1 of this year which were apportioned as Capital Expenses in 2023-2024 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
Recommended by the Budget Committee 9-0-0

Article 6 – General Acceptance of Reports **YES 4531** NO 1463 **PASSED**

Shall the voters of the School District accept reports of agents, auditors, and committees as written in the 2023 Annual Report? (MAJORITY VOTE REQUIRED)
Recommended by the School Board 9-0-0

Article 7 – Amendment to Administrators Union CBA
YES 3235 NO 2869 **PASSED**

To see if the School District will vote to approve the cost items included in the amendment to the previously approved 2023-2026 collective bargaining agreement between the Timberlane Regional School Board and Timberlane Administrators' Union (Teamsters Local Union #633), which calls for the following increases and decreases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels under the previously approved agreement:

Fiscal Year	2024-25	2025-26
Estimated Increase	$60,000	($30,000)
2-Year Total		**$30,000**

No appropriation necessary in this Article because the funding for these increases is part of the operating budget in Article 2. (MAJORITY VOTE REQUIRED)
Recommended by the School Board 9-0-0

Article 8 – Amendment to CBA for Technology Staff

YES 3158 NO 2982 **PASSED**

To see if the School District will vote to approve the cost items included in the amendment to the previously approved 2023-2026 collective bargaining agreement between the Timberlane Regional School Board and Teamsters Local Union #633 (Administrative Assistants/Secretaries and Skilled Maintenance Employees), which calls for the following increases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels under the previously approved agreement:

Fiscal Year	2024-25	2025-26
Estimated Increase	$28,471	$25,891
2-Year Total		**$54,362**

and further to raise and appropriate **$28,471** for the 2025 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the amendment to the 2023-2026 collective bargaining agreement over the costs that would be paid at current staffing levels under the previously approved agreement.

[Note: This article concerns the costs associated with the amendment to the previously approved 2023-2026 collective bargaining agreement, which was negotiated because the NH Public Employee Labor Relations Board added IT employees to this bargaining unit.] (MAJORITY VOTE REQUIRED)

Recommended by the School Board 9-0-0

Recommended by the Budget Committee 9-0-0

Article 9 – Authorization for Special Meeting on Cost Items

YES 3498 NO 2609 **PASSED**

Shall the voters of the School District, if Article 8 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 8 cost items only? (MAJORITY VOTE REQUIRED)

Recommended by the School Board 9-0-0

Article 10 – Tax Impact Statement by Petition **YES 4203** NO 1820 **PASSED**

To see if the Timberlane Regional School District will vote to accept RSA 32:5 which will allow the inclusion of the estimated tax impact per town as part of the warrant article and to be included on the ballot. (MAJORITY VOTE REQUIRED)

2025 Timberlane Regional School District Warrant
State of New Hampshire

To the inhabitants of the School District of the Towns of Atkinson, Danville, Plaistow, and Sandown, New Hampshire, qualified to vote in District affairs:

First Session of Annual Meeting (Deliberative)
You are hereby notified to meet at the Timberlane Performing Arts Center, 40 Greenough Road, Plaistow, New Hampshire, on Thursday, the 6th day of February 2025, at 7:00 p.m. This session shall consist of explanation, discussion, and debate of warrant articles number 2 through number 13. 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 13 will be conducted by official ballot to be held in conjunction with town meeting voting to be held on Tuesday, the 11th day of March 2025, at the Town election polls in Atkinson, Danville, Plaistow, and Sandown, New Hampshire.

Atkinson	Voting will be conducted at the Atkinson Community Center from 7 a.m.-8 p.m.
Danville	Voting will be conducted at the Danville Community Center from 8 a.m.-8 p.m.
Plaistow	Voting will be conducted at the Plaistow Fish and Game Club from 7 a.m.-7 p.m.
Sandown	Voting will be conducted at the Sandown Town Hall from 8 a.m.-8 p.m.

Article 1 – Election of Officers
To choose the following school district officers:

Danville Voters	School Board Member	3-Year Term
Plaistow Voters	School Board Member	3-Year Term
Sandown Voters	School Board Member	3-Year Term
Danville Voters	Budget Committee Member	3-Year Term
Plaistow Voters	Budget Committee Member	3-Year Term
Sandown Voters	Budget Committee Member	3-Year Term

Article 2 – Operating Budget

Shall the voters of the 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 ~~$88,568,076~~ $81,941,925? Should this article be defeated, the operating budget shall be **$89,798,656**, 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 ~~*8-0-0*~~ *0-8-0*

Recommended by the Budget Committee ~~*5-4-0*~~ *0-7-0*

Estimated Education Tax Impact will be a DECREASE as follows:

If Article passes - Atkinson: ($~~0.46~~ 1.39) Danville: ($~~0.98~~ 2.98) Plaistow: ($~~0.72~~ 2.18) Sandown: ($~~0.81~~ 2.47) per $1,000

If Article fails - Atkinson: ($0.28) Danville: ($0.61) Plaistow: ($0.45) Sandown: ($0.51) per $1,000

Article 3 – Amendment to Articles of Agreement

To see if the school district will vote to amend the Articles of Agreement of the Timberlane Regional School District as follows:

> 3. ~~Effective July 1, 2027, the~~ The Timberlane Regional School District shall be responsible for the public education of **pupils in** ~~grades 1~~ **Kindergarten** through **grade** 12 **as mandated by the State of NH**. Pupils in the pre-existing districts shall be assigned by the Regional Board to attend the elementary schools in the pre-existing districts in which they reside for no less than the first five years of formal schooling. Resident parents or guardians may voluntarily request that their elementary student(s) be assigned to another in-district public elementary school on an annual basis as long as seats are available and that no additional costs (transportation, etc.) be incurred by the School District. The Regional School Board may assign pupils to a school other than one in the pre-existing district in which they reside for the purpose of special education not available in the pre-existing district. Grades 6 through 12 may be maintained in central schools within the Cooperative District.
>
> ....
>
> 12. The Timberlane Regional School District shall provide transportation for all pupils ~~grades 1~~ **in Kindergarten** through **grade** 12, to the schools within the district, consistent with the provisions of RSA 189:8, except that until the Timberlane Regional Junior-Senior High School is operative, present regulations pertaining to high school transportation shall apply, and any costs to the Regional School District for this transportation shall be charged to the pre-existing district in which the students reside, who incur this expense. (TWO-THIRDS MAJORITY VOTE REQUIRED)

Recommended by the School Board 8-0-0

Note: The revisions highlighted in red result from amendments made during the Deliberative Session on February 6, 2025.

Article 4 – 2.5% Tax Cap on Operating Budget by Petition

Shall the Timberlane Regional School District (TRSD) vote to establish a committee to study the feasibility and impact ~~adopt the provisions~~ of RSA 32:5-b, and implementing a tax cap whereby the governing body and budget committee shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 2.5%. (THREE-FIFTHS MAJORITY VOTE REQUIRED)

Article 5 – Lease Purchase Agreement by Petition (Advisory Only)

Shall the Timberlane Regional School District (TRSD) vote to rescind and terminate the March 14, 2023 adoption of Article-3 Lease Purchase Agreement of $25,243,000 as authorized by TRSD. (MAJORITY VOTE REQUIRED)

Article 6 – Lease Purchase Agreement by Petition (Advisory Only)

Shall the Timberlane Regional School District (TRSD) vote to raise and appropriate $2,061,000.00 as voted on March 14, 2023 in Article-3 until all prior lease expenditure amounts, including principal, interest, and prepayment penalties, are paid in full, and furthermore, vote to no longer appropriate for any future phasing as relates to the March 14, 2023 adoption of Article-3 Lease Purchase Agreement of $25,234,000.000. (MAJORITY VOTE REQUIRED)

Article 7 – Fund Balance Retention by Petition

Shall the Timberlane Regional School District (TRSD) vote to rescind the March 14, 2023 adoption of Article-15 Fund Balance Retention of 5% as authorized by TRSD. (MAJORITY VOTE REQUIRED)

Article 8 – 3 Year Collective Bargaining Agreement (Timberlane Custodians' Union)

Shall the voters of the School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Custodians' 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	2025-26	2026-27	2027-28
Estimated Increase	$138,189	$69,332	$71,168
3-Year Total			**$278,689**

And further to raise and appropriate the sum of **$138,189** for the 2025-26 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 the School Board 8-0-0

Recommended by the Budget Committee 9-0-0

Estimated Education Tax Impact will be an INCREASE as follows:
Atkinson: $0.019 Danville: $0.042 Plaistow: $0.030 Sandown: $0.035 per $1,000

Article 9 – Authorization for Special Meeting on Cost Items

Shall the voters of the School District, if Article 8 is defeated, authorize the Timberlane Regional School

Note: The revisions highlighted in red result from amendments made during the Deliberative Session on February 6, 2025.

Board to call one special meeting, at its option, to address Article 8 cost items only? (MAJORITY VOTE REQUIRED)
Recommended by the School Board 8-0-0

Article 10 – 3 Year Collective Bargaining Agreement (Timberlane Cafeteria Workers' Union)
Shall the voters of the School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Cafeteria Workers' 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	2025-26	2026-27	2027-28
Estimated Increase	$4,798	$5,805	$6,419
3-Year Total			**$17,022**

And further to raise and appropriate the sum of **$4,798** for the 2025-26 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 the School Board 8-0-0
Recommended by the Budget Committee 9-0-0
Estimated Education Tax Impact will be an INCREASE as follows:
Atkinson: $0.0007 Danville: $0.0014 Plaistow: $0.0011 Sandown: $0.0012 per $1,000

Article 11 – Authorization for Special Meeting on Cost Items
Shall the voters of the School District, if Article 10 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 10 cost items only? (MAJORITY VOTE REQUIRED)
Recommended by the School Board 8-0-0

Article 12 – General Acceptance of Reports
Shall the voters of the School District accept reports of agents, auditors, and committees as written in the 2024 Annual Report? (MAJORITY VOTE REQUIRED)
Recommended by the School Board 8-0-0

Article 13 – Capital Reserve Fund by Surplus
Shall the voters of the 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, 2025 unassigned fund balance available for transfer on July 1 of this year which were apportioned as Capital Expenses in 2024-2025 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 8-0-0
Recommended by the Budget Committee 9-0-0

REPORT OF THE DISTRICT TREASURER

General Fund for the Fiscal Year July 1, 2023 through June 30, 2024

Cash on Hand July 1, 2023		**$**	**7,201,099**
Current Appropriations	70,888,887		
Revenue from State Sources	11,293,796		
Revenue from Federal Sources	2,394,654		
Received from Tuitions	922,544		
Received from Capital Reserve	-		
Received from All Other Sources	15,572,443		
Total Receipts			**101,072,323**
Total Amount Available for Fiscal Year			108,273,422
Less School Board Orders Paid			89,972,006
Balance on Hand June 30, 2024		**$**	**18,301,415**

EXPENDITURES FOR SPECIAL EDUCATION PROGRAMS & SERVICES

(Per RSA 32:11 - a)

School Year	Expenditures	Revenues
2022-2023	$ 15,832,597	$ 2,038,840
2023-2024	$ 16,758,862	$ 1,458,088

32:11-a Actual Expenditures for Special Education Programs and Services. – Each school district shall provide in its annual report an accounting of actual expenditures by the district for special education programs and services for the previous 2 fiscal years. Such accounting shall include offsetting revenues from all sources, including but not limited to, reimbursements from state funds, federal funds, or medicaid funds, private or other health insurance coverage, transferred special education moneys received from another school district, and any other special education resources received by the district.

Auditor's Report

To view the complete 2024 Auditor's Report, click **here** or scan the QR code.



New Hampshire
Department of
Revenue Administration

2025
MS-DSB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	$22,248,726	$406,363	($89,519)	$22,565,570
1200-1299	Special Programs	$13,360,756	($926,774)	($30,000)	$12,403,982
1300-1399	Vocational Programs	$170,000	$100,000	$0	$270,000
1400-1499	Other Programs	$1,158,135	$14,953	$0	$1,173,088
1500-1599	Non-Public Programs	$0	$0	$0	$0
1600-1699	Adult/Continuing Education Programs	$154,276	$706	$0	$154,982
1700-1799	Community/Junior College Education Programs	$0	$0	$0	$0
1800-1899	Community Service Programs	$0	$0	$0	$0
	Instruction Subtotal	**$37,091,893**	**($404,752)**	**($119,519)**	**$36,567,622**
Support Services					
2000-2199	Student Support Services	$4,789,735	($74,864)	$0	$4,714,871
2200-2299	Instructional Staff Services	$1,334,205	($38,525)	$0	$1,295,680
	Support Services Subtotal	**$6,123,940**	**($113,389)**	**$0**	**$6,010,551**
General Administration					
2310 (840)	School Board Contingency	$0	$0	$0	$0
2310-2319	Other School Board	$359,830	$0	$0	$359,830
	General Administration Subtotal	**$359,830**	**$0**	**$0**	**$359,830**
Executive Administration					
2320 (310)	SAU Management Services	$0	$0	$0	$0
2320-2399	All Other Administration	$1,375,745	$142,144	$0	$1,517,889
2400-2499	School Administration Service	$3,508,842	$110,760	($16,203)	$3,603,399
2500-2599	Business	$581,440	$26,487	$0	$607,927
2600-2699	Plant Operations and Maintenance	$5,819,682	$56,049	($151,320)	$5,724,411
2700-2799	Student Transportation	$4,441,112	$360,412	$0	$4,801,524
2800-2999	Support Service, Central and Other	$24,985,291	($1,127,988)	$0	$23,857,303
	Executive Administration Subtotal	**$40,712,112**	**($432,136)**	**($167,523)**	**$40,112,453**
Non-Instructional Services					
3100	Food Service Operations	$90,557	($90,557)	$0	$0
3200	Enterprise Operations	$0	$0	$0	$0
	Non-Instructional Services Subtotal	**$90,557**	**($90,557)**	**$0**	**$0**

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	$150,000	$0	$0	$150,000
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	$1,892,200	$0	$0	$1,892,200
4900	Other Facilities Acquisition and Construction	$0	$0	$0	$0
	Facilities Acquisition and Construction Subtotal	**$2,042,200**	**$0**	**$0**	**$2,042,200**
Other Outlays					
5110	Debt Service - Principal	$746,341	$0	$0	$746,341
5120	Debt Service - Interest	$1,314,659	$0	$0	$1,314,659
	Other Outlays Subtotal	**$2,061,000**	**$0**	**$0**	**$2,061,000**
Fund Transfers					
5220-5221	To Food Service	$1,716,811	($316,811)	$0	$1,400,000
5222-5229	To Other Special Revenue	$1,377,500	($132,500)	$0	$1,245,000
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	**$3,094,311**	**($449,311)**	**$0**	**$2,645,000**
	Total Operating Budget Appropriations	**$91,575,843**	**($1,490,145)**	**($287,042)**	**$89,798,656**

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2600-2699	Facilities vehicle, gator utility vehicle, facilities tools, infield groomer, auto scrubbers replacement
1100-1199	Replacement of DW Intercoms, equipment for music, TRHS, TRMS, PS, DE and SC
2400-2499	Classroom tables and equipment at PS, DE, AA, TRMS and TRHS
1200-1299	Special Education replacement equipment

Below is Form MS-27; the outcome of the March 11th vote will determine whether a revised form needs to be submitted.

New Hampshire
Department of
Revenue Administration

2025
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations as Approved by DRA for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2026 (Recommended)	School Board's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	$19,491,454	$22,248,726	$22,565,570	$0	$22,290,846	$274,730
1200-1299	Special Programs	02	$9,887,762	$13,360,756	$12,403,982	$0	$12,322,507	$81,475
1300-1399	Vocational Programs	02	$208,612	$170,000	$270,000	$0	$270,000	$0
1400-1499	Other Programs	02	$993,276	$1,158,135	$1,173,088	$32,239	$1,205,327	$0
1500-1599	Non-Public Programs	02	$0	$0	$0	$0	$0	$0
1600-1699	Adult/Continuing Education Programs	02	$113,411	$154,276	$154,982	$3,041	$158,022	$0
1700-1799	Community/Junior College Education Programs		$0	$0	$0	$0	$0	$0
1800-1899	Community Service Programs		$0	$0	$0	$0	$0	$0
	Instruction Subtotal		**$30,694,515**	**$37,091,893**	**$36,567,622**	**$35,280**	**$36,246,702**	**$356,205**
Support Services								
2000-2199	Student Support Services	02	$3,934,254	$4,789,735	$4,714,871	$0	$4,606,177	$108,693
2200-2299	Instructional Staff Services	02	$1,096,309	$1,334,205	$1,295,680	$0	$1,268,833	$26,846
	Support Services Subtotal		**$5,030,563**	**$6,123,940**	**$6,010,551**	**$0**	**$5,875,010**	**$135,539**
General Administration								
2310 (840)	School Board Contingency		$0	$0	$0	$0	$0	$0
2310-2319	Other School Board	02	$285,060	$359,830	$359,830	$0	$337,670	$22,160
	General Administration Subtotal		**$285,060**	**$359,830**	**$359,830**	**$0**	**$337,670**	**$22,160**

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations as Approved by DRA for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2026 (Recommended)	School Board's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services		$0	$0	$0	$0	$0	$0
2320-2399	All Other Administration	02	$1,049,210	$1,375,745	$1,517,889	$0	$1,277,031	$240,857
2400-2499	School Administration Service	02	$3,256,168	$3,508,842	$3,603,399	$0	$3,592,983	$10,415
2500-2599	Business	02	$452,849	$581,440	$607,927	$0	$501,868	$106,058
2600-2699	Plant Operations and Maintenance	02	$4,968,073	$5,819,682	$5,724,411	$0	$5,573,501	$150,910
2700-2799	Student Transportation	02	$3,717,402	$4,441,112	$4,801,524	$0	$4,801,524	$0
2800-2999	Support Service, Central and Other	02	$19,726,273	$24,985,291	$23,857,303	$0	$23,613,587	$243,716
	Executive Administration Subtotal		**$33,169,975**	**$40,712,112**	**$40,112,453**	**$0**	**$39,360,494**	**$751,956**
Non-Instructional Services								
3100	Food Service Operations		$0	$90,557	$0	$0	$0	$0
3200	Enterprise Operations		$0	$0	$0	$0	$0	$0
	Non-Instructional Services Subtotal		**$0**	**$90,557**	**$0**	**$0**	**$0**	**$0**
Facilities Acquisition and Construction								
4100	Site Acquisition		$0	$0	$0	$0	$0	$0
4200	Site Improvement	02	$139,832	$150,000	$150,000	$0	$150,000	$0
4300	Architectural/Engineering		$0	$0	$0	$0	$0	$0
4400	Educational Specification Development		$0	$0	$0	$0	$0	$0
4500	Building Acquisition/Construction		$0	$0	$0	$0	$0	$0
4600	Building Improvement Services	02	$2,365,257	$1,892,200	$1,892,200	$0	$1,892,200	$0
4900	Other Facilities Acquisition and Construction		$0	$0	$0	$0	$0	$0
	Facilities Acquisition and Construction Subtotal		**$2,505,089**	**$2,042,200**	**$2,042,200**	**$0**	**$2,042,200**	**$0**
Other Outlays								
5110	Debt Service - Principal	02	$100,000	$746,341	$746,341	$0	$746,341	$0
5120	Debt Service - Interest	02	$122,551	$1,314,659	$1,314,659	$0	$1,314,659	$0
	Other Outlays Subtotal		**$222,551**	**$2,061,000**	**$2,061,000**	**$0**	**$2,061,000**	**$0**

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations as Approved by DRA for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2026 (Recommended)	School Board's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	02	$1,407,740	$1,716,811	$1,400,000	$0	$1,400,000	$0
5222-5229	To Other Special Revenue	02	$2,148,234	$1,377,500	$1,245,000	$0	$1,245,000	$0
5230-5239	To Capital Projects		$0	$0	$0	$0	$0	$0
5254	To Agency Funds		$0	$0	$0	$0	$0	$0
5300-5399	Intergovernmental Agency Allocation		$0	$0	$0	$0	$0	$0
9990	Supplemental Appropriation		$0	$0	$0	$0	$0	$0
9992	Deficit Appropriation		$0	$0	$0	$0	$0	$0
	Fund Transfers Subtotal		**$3,555,974**	**$3,094,311**	**$2,645,000**	**$0**	**$2,645,000**	**$0**
	Total Operating Budget Appropriations				**$89,798,656**	**$35,280**	**$88,568,076**	**$1,265,860**

Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2026 (Recommended)	School Board's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
5251	To Capital Reserve Fund		$0	$0	$0	$0
5252	To Expendable Trust Fund		$0	$0	$0	$0
5253	To Non-Expendable Trust Fund		$0	$0	$0	$0
5251	To Capital Reserve Fund	13	$250,000	$0	$250,000	$0
	Purpose: *appropriate to CRF*					
	Total Proposed Special Articles		**$250,000**	**$0**	**$250,000**	**$0**

Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2026 (Recommended)	School Board's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
1100-1199	Regular Programs	10	$4,572	$0	$4,572	$0
	Purpose: *Three Year CBA (Timberlane Cafeteria Workers' Union)*					
2600-2699	Plant Operations and Maintenance	08	$125,840	$0	$125,840	$0
	Purpose: *Three Year CBA (Custodians' Union)*					
2800-2999	Support Service, Central and Other	10	$226	$0	$226	$0
	Purpose: *Three Year CBA (Timberlane Cafeteria Workers' Union)*					
2800-2999	Support Service, Central and Other	08	$12,349	$0	$12,349	$0
	Purpose: *Three Year CBA (Custodians' Union)*					
	Total Proposed Individual Articles		**$142,987**	**$0**	**$142,987**	**$0**

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2025	School Board's Estimated Revenues for period ending 6/30/2026	Budget Committee's Estimated Revenues for period ending 6/30/2026
Local Sources					
1300-1349	Tuition	02	$410,000	$600,000	$600,000
1400-1449	Transportation Fees		$0	$0	$0
1500-1599	Earnings on Investments	02	$45,000	$100,000	$100,000
1600-1699	Food Service Sales	02	$600,000	$1,000,000	$1,000,000
1700-1799	Student Activities		$0	$0	$0
1800-1899	Community Service Activities		$0	$0	$0
1900-1999	Other Local Sources		$156,000	$0	$0
	Local Sources Subtotal		**$1,211,000**	**$1,700,000**	**$1,700,000**
State Sources					
3210	School Building Aid		$0	$0	$0
3215	Kindergarten Building Aid		$0	$0	$0
3220	Kindergarten Aid		$0	$0	$0
3230	Special Education Aid	02	$535,120	$535,120	$535,120
3240-3249	Vocational Aid	02	$20,000	$20,000	$20,000
3250	Adult Education		$0	$0	$0
3260	Child Nutrition	02	$17,500	$17,500	$17,500
3270	Driver Education		$0	$0	$0
3290-3299	Other State Sources	02	$3,162	$5,295	$5,295
	State Sources Subtotal		**$575,782**	**$577,915**	**$577,915**

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2025	School Board's Estimated Revenues for period ending 6/30/2026	Budget Committee's Estimated Revenues for period ending 6/30/2026
Federal Sources					
4100-4539	Federal Program Grants	02	$1,090,000	$1,200,000	$1,200,000
4540	Vocational Education		$0	$0	$0
4550	Adult Education		$0	$0	$0
4560	Child Nutrition	02	$250,000	$382,500	$382,500
4570	Disabilities Programs		$0	$0	$0
4580	Medicaid Distribution	02	$50,000	$50,000	$50,000
4590-4999	Other Federal Sources (non-4810)		$0	$0	$0
4810	Federal Forest Reserve		$0	$0	$0
	Federal Sources Subtotal		**$1,390,000**	**$1,632,500**	**$1,632,500**
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		$0	$0	$0
5140	Reimbursement Anticipation Notes		$0	$0	$0
5221	Transfer from Food Service Special Revenue Fund		$0	$0	$0
5222	Transfer from Other Special Revenue Funds	02	$25,000	$25,000	$25,000
5230	Transfer from Capital Project Funds		$0	$0	$0
5251	Transfer from Capital Reserve Funds		$0	$0	$0
5252	Transfer from Expendable Trust Funds		$0	$0	$0
5253	Transfer from Non-Expendable Trust Funds		$0	$0	$0
5300-5699	Other Financing Sources		$0	$0	$0
9997	Supplemental Appropriation (Contra)		$0	$0	$0
9998	Amount Voted from Fund Balance	13	$0	$250,000	$250,000
9999	Fund Balance to Reduce Taxes	02	$0	$15,000,000	$15,000,000
	Other Financing Sources Subtotal		**$25,000**	**$15,275,000**	**$15,275,000**
	Total Estimated Revenues and Credits		**$3,201,782**	**$19,185,415**	**$19,185,415**

New Hampshire
Department of
Revenue Administration

2025
MS-27

Budget Summary

Item	School Board Period ending 6/30/2026 (Recommended)	Budget Committee Period ending 6/30/2026 (Recommended)
Operating Budget Appropriations	$89,798,656	$88,568,076
Special Warrant Articles	$250,000	$250,000
Individual Warrant Articles	$142,987	$142,987
Total Appropriations	$90,191,643	$88,961,063
Less Amount of Estimated Revenues & Credits	$19,185,415	$19,185,415
Less Amount of State Education Tax/Grant	$1,049,210	$0
Estimated Amount of Taxes to be Raised	**$69,957,018**	**$69,775,648**

Supplemental Schedule

1. Total Recommended by Budget Committee	**$88,961,063**
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	$746,341
3. Interest: Long-Term Bonds & Notes	$1,314,659
4. Capital outlays funded from Long-Term Bonds & Notes	$0
5. Mandatory Assessments	$0
6. Total Exclusions *(Sum of Lines 2 through 5 above)*	$2,061,000
7. Amount Recommended, Less Exclusions *(Line 1 less Line 6)*	**$86,900,063**
8. 10% of Amount Recommended, Less Exclusions *(Line 7 x 10%)*	$8,690,006
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	$0
10. Voted Cost Items (Voted at Meeting)	$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	$0
12. Bond Override (RSA 32:18-a), Amount Voted	**$0**
Maximum Allowable Appropriations Voted at Meeting: ***(Line 1 + Line 8 + Line 11 + Line 12)***	**$97,651,069**

DEFINITION OF MAJOR BUDGET ACCOUNTS

1100-1199 Regular Programs - Includes activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Included in this category are salaries of instructional personnel, supplies, textbooks, equipment, and any other costs directly related to the instructional process.

1200-1299 Special Programs- Instructional activities designed primarily to deal with students having special needs. Includes personnel, supplies, equipment, tuition for students placed in programs outside of the District and other services required as part of the instructional process. Special Programs also include services for students from homes where the English language is not the primary language spoken.

1300-1399 Vocational Programs- Activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.

1400-1499 Other Programs - School sponsored activities, under the guidance and supervision of school staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extra curricula activities supplement the regular instructional program and include sports, band, chorus, and student clubs and associations.

2000-2199 Student Support Services – Support services provide administrative, technical, and logistical support to facilitate and enhance instruction. Included in this function are activities relating to Social Work, Guidance, Nursing, Psychological and Speech Pathology/Audiology services.

2200-2299 Instructional Staff Services – Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and instructional staff training services. In addition, library services are also included in the function.

2310-2319 Other School Board - Activities concerned with directing and managing the general operation of the Board. They also include any activities of the district performed in support of the school district meeting. Legal activities in interpretation of the laws and statutes and general liability situation are charged here, as are the activities of external auditors. Included in this function are District Secretary/Clerk and Treasurer services as well as annual report and ballot printing.

2320-2399 All Other Administration - Activities associated with the overall general administration of SAU No. 106. The office of the superintendent, assistant superintendent, senior leadership, and associated support personnel are included in these accounts as well as the school board and budget committee activities.

2400-2499 School Administration Service - Activities concerned with directing and managing the operation of a particular school. It includes the principals, assistant principals and other staff involved in the general supervision of the school, evaluation of the staff members and coordination of school instructional activities. This function also includes expenditures for graduation and department chairpersons.

2500-2599 Business – Activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving, and dispersing, financial accounting, payroll, internal auditing and managing funds. These accounts also include Medicaid billing services.

2600-2699 Plant Operations and Maintenance - Activities concerned with keeping the physical plant and grounds clean and ready for daily use. It includes operating the heating, lighting, and ventilating systems, and repair and replacement of maintenance equipment as well as insurance of the school buildings. These accounts also include district vehicle operation and maintenance as well as district security services.

2700-2799 Student Transportation Services - Activities concerned with the conveyance of pupils to and from school, as provided by State and Federal law and local policy for both regular and special education programs. These accounts also include transportation for vocational programs and for trips for student activities such as field trips, sports, band, and extra curricula activities.

2800-2999 Support Service, Central and Other - These accounts include the cost of health insurance, worker's compensation and unemployment compensation, retirement, and FICA. Also included in these accounts are Human Resources and district wide Information Management activities.

5110-5120 Debt Service - These accounts provide for the repayment of debt of the school district. It includes principal and interest.

Timberlane Regional School District

FY2026 Estimated Revenues

Account	Source		FY2026 Proposed *
Other Financing Sources			
5222	Transfer from Other Special Revenue Funds	$	25,000
	Other Financing Sources Subtotal	**$**	**25,000**
Federal Sources			
4100-4539	Federal Program Grants	$	1,200,000
4560	Child Nutrition	$	382,500
4580	Medicaid Distribution	$	50,000
	Federal Sources Subtotal	**$**	**1,632,500**
State Sources			
3230	Special Education Aid	$	535,120
3240-3249	Vocational Aid	$	20,000
3260	Child Nutrition	$	17,500
3290-3299	Other State Sources - Phase Out Grant	$	5,295
	State Sources Subtotal	**$**	**577,915**
Local Sources			
1300-1349	Tuition	$	600,000
1500-1599	Earnings on Investments	$	100,000
1600-1699	Food Service Sales	$	1,000,000
1135-1138	Other Local Sources (Impact Fees)	$	156,000
9999	Fund Balance to Reduce Taxes	$	15,000,000
1900-1999	Other Local Sources (capital reserve transfer for HS boilers)		
	Local Sources Subtotal	**$**	**16,856,000**
Adequacy Aid			
3111	Adequacy Education Grant	$	10,319,282
3112	Statewide Enhanced Education Tax (SWEPT)	$	6,377,002
	Adequacy Aid Subtotal	**$**	**16,696,284**
	Subtotal	**$**	**35,787,699**
	District Assessment	**$**	**46,154,226**
	Total Estimated Revenues and Credits	**$**	**81,941,925**

**Excludes Capital Reserve Contribution*

Timberlane Regional School District
Education Tax Rate Recap

Atkinson

		School Budget	Atkinson Share	Education Tax Rate * per $1,000
Recent Tax Rates:	2019	73,078,676	13,525,236	13.58
	2020	73,304,644	14,496,080	14.26
	2021	75,398,154	14,701,030	9.53
	2022	76,067,329	14,661,418	9.36
	2023	88,246,915	17,724,019	11.19
	2024	91,825,843	15,693,697	9.83
2025-2026 Estimate				
Warrant Articles:				
2 Operating Budget		81,941,925	18,416,916	(1.39)
8 TCU CBA		138,189	31,059	0.019
10 TCWU CBA		4,798	1,078	0.0007
Total		82,084,912	18,449,053	(1.37)

Tax Impact:	**Home Value**	**Annual Tax Impact**
	300,000	(411)
	500,000	(685)

Danville

		School Budget	Danville Share	Education Tax Rate * per $1,000
Recent Tax Rates:	2019	73,078,676	8,912,153	21.99
	2020	73,304,644	8,413,976	20.24
	2021	75,398,154	8,730,795	15.22
	2022	76,067,329	8,693,714	14.98
	2023	88,246,915	11,727,139	19.98
	2024	91,825,843	9,967,624	16.79
2025-2026 Estimate				
Warrant Articles:				
2 Operating Budget		81,941,925	14,706,987	(2.98)
8 TCU CBA		138,189	24,802	0.042
10 TCWU CBA		4,798	861	0.0014
Total		82,084,912	14,732,651	(2.94)

Tax Impact:	**Home Value**	**Annual Tax Impact**
	300,000	(881)
	500,000	(1,468)

Combined Local and State Education Rate

Projections based on FY2024 ADM and equalized valuations

Timberlane Regional School District
Education Tax Rate Recap
Plaistow

		School	Plaistow	Education Tax Rate *
Recent Tax Rates:	2020	73,078,676	17,081,248	14.51
	2021	73,304,644	18,385,337	15.38
	2022	75,398,154	18,173,952	13.51
	2023	76,067,329	17,899,442	13.12
	2023	88,246,915	22,149,474	16.19
	2024	91,825,843	19,422,265	13.98
2025-2026 Estimate				
Warrant Articles:				
2	Operating Budget	81,941,925	25,164,960	(2.18)
8	TCU CBA	138,189	42,439	0.030
10	TCWU CBA	4,798	1,474	0.0011
	Total	82,084,912	25,208,872	(2.15)

Tax Impact:	**Home Value**	**Annual Tax Impact**
	300,000	(644)
	500,000	(1,074)

Sandown

		School Budget	Sandown Share	Education Tax Rate * per $1,000
Recent Tax Rates:	2019	73,078,676	14,063,929	21.22
	2020	73,304,644	15,211,045	22.62
	2021	75,398,154	15,625,460	22.98
	2022	76,067,329	15,192,216	21.91
	2023	88,246,915	19,288,255	16.94
	2024	91,825,843	16,279,353	14.11
2025-2026 Estimate				
Warrant Articles:				
2	Operating Budget	81,941,925	23,653,062	(2.47)
8	TCU CBA	138,189	39,889	0.035
10	TCWU CBA	4,798	1,385	0.0012
	Total	82,084,912	23,694,337	(2.43)

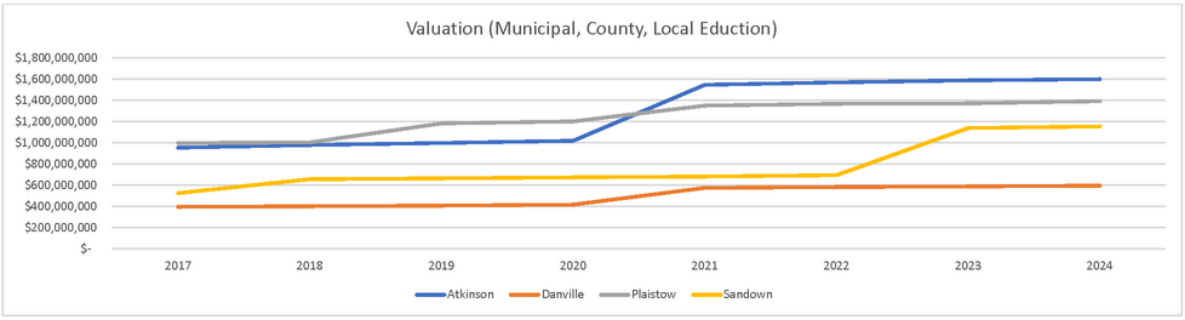
Tax Impact:	**Home Value**	**Annual Tax Impact**
	300,000	(730)
	500,000	(1,217)

Combined Local and State Education Rate

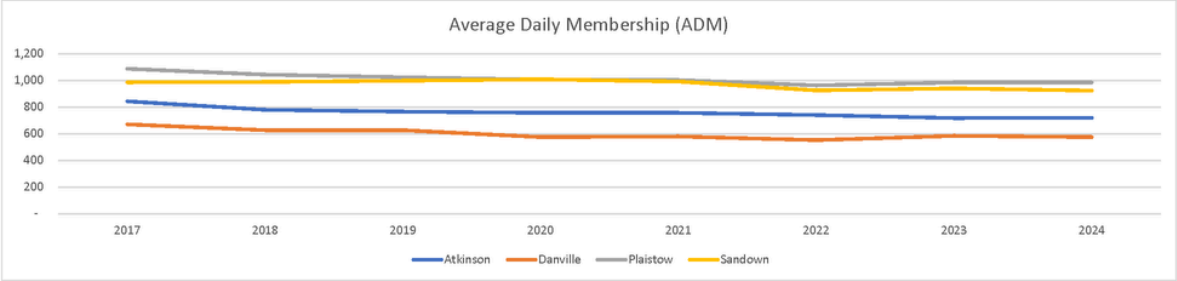
Projections based on FY2024 ADM and equalized valuations

Timberlane Regional School District
Tax Rates by Town

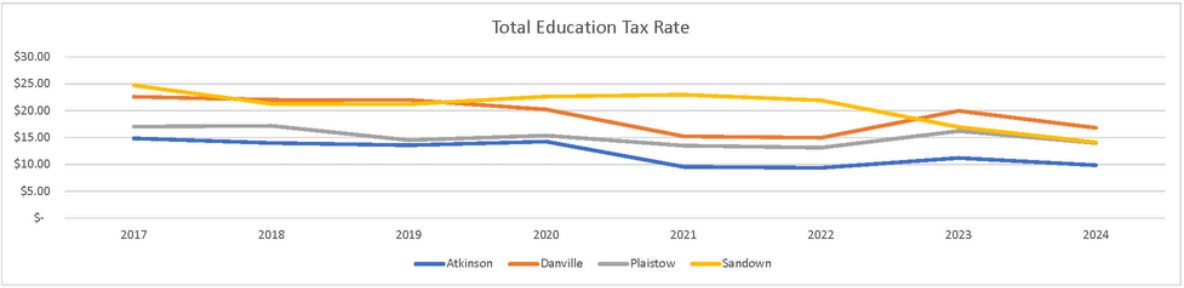
Valuation with Utilities	2017	2018	2019	2020	2021	2022	2023	2024
Atkinson	$ 954,294,754	$ 978,086,054	$ 997,588,465	$ 1,018,252,133	$ 1,546,012,743	$ 1,568,243,436	$ 1,586,779,409	$ 1,599,012,323
Danville	$ 396,511,581	$ 400,462,022	$ 406,753,292	$ 417,218,397	$ 575,606,456	$ 582,127,848	$ 588,594,634	$ 595,631,308
Plaistow	$ 997,770,708	$ 1,003,587,182	$ 1,181,910,822	$ 1,200,736,760	$ 1,349,940,969	$ 1,367,573,146	$ 1,371,005,410	$ 1,393,070,556
Sandown	$ 526,270,990	$ 656,919,500	$ 663,607,080	$ 673,389,470	$ 680,609,880	$ 694,011,339	$ 1,139,191,070	$ 1,155,059,000



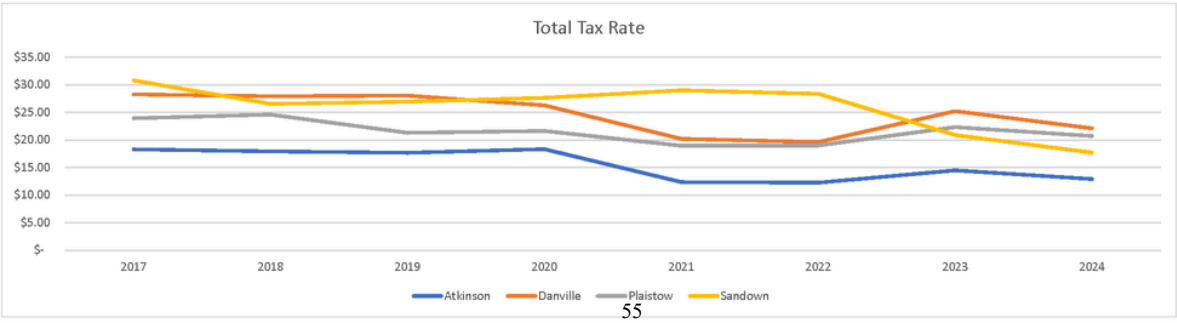
ADM	2017	2018	2019	2020	2021	2022	2023	2024
Atkinson	845	780	766	757	758	740	718	720
Danville	671	627	627	575	580	554	585	575
Plaistow	1,089	1,044	1,024	1,006	1,003	964	985	984
Sandown	986	990	998	1,010	992	926	941	925



Total Education Tax Rate	2017	2018	2019	2020	2021	2022	2023	2024
Atkinson	$ 14.86	$ 13.97	$ 13.58	$ 14.26	$ 9.53	$ 9.36	$ 11.19	$ 9.83
Danville	$ 22.61	$ 22.05	$ 21.99	$ 20.24	$ 15.22	$ 14.98	$ 19.98	$ 16.79
Plaistow	$ 17.03	$ 17.19	$ 14.51	$ 15.38	$ 13.51	$ 13.12	$ 16.19	$ 13.99
Sandown	$ 24.69	$ 21.28	$ 21.22	$ 22.62	$ 22.98	$ 21.91	$ 16.94	$ 14.11



Total Tax Rate	2017	2018	2019	2020	2021	2022	2023	2024
Atkinson	$ 18.30	$ 17.93	$ 17.67	$ 18.34	$ 12.36	$ 12.27	$ 14.50	$ 12.92
Danville	$ 28.25	$ 27.94	$ 28.06	$ 26.30	$ 20.20	$ 19.61	$ 25.21	$ 22.11
Plaistow	$ 23.96	$ 24.59	$ 21.31	$ 21.65	$ 18.96	$ 19.01	$ 22.34	$ 20.72
Sandown	$ 30.78	$ 26.54	$ 26.96	$ 27.66	$ 28.98	$ 28.37	$ 20.90	$ 17.72



ABSENTEE
OFFICIAL BALLOT
ANNUAL TIMBERLANE REGIONAL SCHOOL DISTRICT ELECTION
ATKINSON, NEW HAMPSHIRE
MARCH 11, 2025

SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ⬬

ARTICLES

Article 2 – Operating Budget
Shall the voters of the 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 **$81,941,925?** Should this article be defeated, the operating budget shall be **$89,798,656**, 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)

YES ⬭
NO ⬭

Not Recommended by the School Board 0-8-0
Not Recommended by the Budget Committee 0-7-0

Estimated Education Tax Impact will be a DECREASE as follows:
If Article passes - Atkinson: ($1.39) Danville: ($2.98) Plaistow: ($2.18) Sandown: ($2.47) per $1,000
If Article fails - Atkinson: ($0.28) Danville: ($0.61) Plaistow: ($0.45) Sandown: ($0.51) per $1,000

Article 3 – Amendment to Articles of Agreement
To see if the school district will vote to amend the Articles of Agreement of the Timberlane Regional School District as follows:

3. The Timberlane Regional School District shall be responsible for the public education of **pupils in** ~~grades~~ ~~1~~ **Kindergarten** through **grade** 12 **as mandated by the State of NH**. Pupils in the pre-existing districts shall be assigned by the Regional Board to attend the elementary schools in the pre-existing districts in which they reside for no less than the first five years of formal schooling. Resident parents or guardians may voluntarily request that their elementary student(s) be assigned to another in-district public elementary school on an annual basis as long as seats are available and that no additional costs (transportation, etc.) be incurred by the School District. The Regional School Board may assign pupils to a school other than one in the pre-existing district in which they reside for the purpose of special education not available in the pre-existing district. Grades 6 through 12 may be maintained in central schools within the Cooperative District.

12. The Timberlane Regional School District shall provide transportation for all pupils ~~grades 1~~ **in Kindergarten** through **grade** 12, to the schools within the district, consistent with the provisions of RSA 189:8, except that until the Timberlane Regional Junior-Senior High School is operative, present regulations pertaining to high school transportation shall apply, and any costs to the Regional School District for this transportation shall be charged to the pre-existing district in which the students reside, who incur this expense. (TWO-THIRDS MAJORITY VOTE REQUIRED)

YES ⬭
NO ⬭

Recommended by the School Board 8-0-0

Article 4 – 2.5% Tax Cap on Operating Budget by Petition
Shall the Timberlane Regional School District (TRSD) vote to establish a committee to study the feasibility and impact of RSA 32:5-b, and implementing a tax cap whereby the governing body and budget committee shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 2.5%. (THREE-FIFTHS MAJORITY VOTE REQUIRED)

YES ⬭
NO ⬭

Article 5 – Lease Purchase Agreement by Petition (Advisory Only)
Shall the Timberlane Regional School District (TRSD) vote to rescind and terminate the March 14, 2023 adoption of Article-3 Lease Purchase Agreement of $25,243,000 as authorized by TRSD. (MAJORITY VOTE REQUIRED)

YES ⬭
NO ⬭

Article 6 – Lease Purchase Agreement by Petition (Advisory Only)
Shall the Timberlane Regional School District (TRSD) vote to raise and appropriate $2,061,000.00 as voted on March 14, 2023 in Article-3 until all prior lease expenditure amounts, including principal, interest, and prepayment penalties, are paid in full, and furthermore, vote to no longer appropriate for any future phasing as relates to the March 14, 2023 adoption of Article-3 Lease Purchase Agreement of $25,234,000.000. (MAJORITY VOTE REQUIRED)

YES ⬭
NO ⬭

VOTE BOTH SIDES OF BALLOT

SAMPLE

ARTICLES CONTINUED

Article 7 – Fund Balance Retention by Petition
Shall the Timberlane Regional School District (TRSD) vote to rescind the March 14, 2023 adoption of Article-15 Fund Balance Retention of 5% as authorized by TRSD. (MAJORITY VOTE REQUIRED)

YES ○
NO ○

Article 8 – 3 Year Collective Bargaining Agreement (Timberlane Custodians' Union)
Shall the voters of the School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Custodians' 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	2025-2026	2026-2027	2027-2028
Estimated Increase	$138,189	$69,332	$71,168
3-Year Total			**$278,689**

And further to raise and appropriate the sum of **$138,189** for the 2025-26 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)

YES ○
NO ○

Recommended by the School Board 8-0-0
Recommended by the Budget Committee 9-0-0

Estimated Education Tax Impact will be an INCREASE as follows:
Atkinson: $0.019 Danville: $0.042 Plaistow: $0.030 Sandown: $0.035 per $1,000

Article 9 – Authorization for Special Meeting on Cost Items
Shall the voters of the School District, if Article 8 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 8 cost items only? (MAJORITY VOTE REQUIRED)

YES ○
NO ○

Recommended by the School Board 8-0-0

Article 10 – 3 Year Collective Bargaining Agreement (Timberlane Cafeteria Workers' Union)
Shall the voters of the School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Cafeteria Workers' 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	2025-2026	2026-2027	2027-2028
Estimated Increase	$4,798	$5,805	$6,419
3-Year Total			**$17,022**

And further to raise and appropriate the sum of **$4,798** for the 2025-26 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)

YES ○
NO ○

Recommended by the School Board 8-0-0
Recommended by the Budget Committee 9-0-0

Estimated Education Tax Impact will be an INCREASE as follows:
Atkinson: $0.0007 Danville: $0.0014 Plaistow: $0.0011 Sandown: $0.0012 per $1,000

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Shall the voters of the School District, if Article 10 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 10 cost items only? (MAJORITY VOTE REQUIRED)

YES ○
NO ○

Recommended by the School Board 8-0-0

Article 12 – General Acceptance of Reports
Shall the voters of the School District accept reports of agents, auditors, and committees as written in the 2024 Annual Report? (MAJORITY VOTE REQUIRED)

YES ○
NO ○

Recommended by the School Board 8-0-0

Article 13 – Capital Reserve Fund by Surplus
Shall the voters of the 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, 2025 unassigned fund balance available for transfer on July 1 of this year which were apportioned as Capital Expenses in 2024-2025 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)

YES ○
NO ○

Recommended by the School Board 8-0-0
Recommended by the Budget Committee 9-0-0

VOTE BOTH SIDES OF BALLOT

SAMPLE

ABSENTEE
OFFICIAL BALLOT
ANNUAL TIMBERLANE REGIONAL SCHOOL DISTRICT ELECTION
DANVILLE, NEW HAMPSHIRE
MARCH 11, 2025

Heather Greenfield
SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ⬬
B. Follow directions as to the number of candidates to be marked for each office.
C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

SCHOOL BOARD MEMBER

3-Year Term — Vote for not more than ONE

- JENNIFER HEYWOOD ◯
- MARIANNE SPRINGER ◯
- ◯
- (Write-in)

BUDGET COMMITTEE MEMBER

3-Year Term — Vote for not more than ONE

- KRISTI AUCLAIR ◯
- BRIAN SMITH ◯
- ◯
- (Write-in)

ARTICLES

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YES ◯ NO ◯

Not Recommended by the School Board 0-8-0
Not Recommended by the Budget Committee 0-7-0

Estimated Education Tax Impact will be a DECREASE as follows:
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YES ◯ NO ◯

Recommended by the School Board 8-0-0

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YES ◯ NO ◯

VOTE BOTH SIDES OF BALLOT

SAMPLE

ARTICLES CONTINUED

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NO ○

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NO ○

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NO ○

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Recommended by the School Board 8-0-0
Recommended by the Budget Committee 9-0-0

Estimated Education Tax Impact will be an INCREASE as follows:
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Recommended by the School Board 8-0-0

YES ○
NO ○

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Recommended by the School Board 8-0-0

YES ○
NO ○

Article 12 – General Acceptance of Reports
Shall the voters of the School District accept reports of agents, auditors, and committees as written in the 2024 Annual Report? (MAJORITY VOTE REQUIRED)
Recommended by the School Board 8-0-0

YES ○
NO ○

Article 13 – Capital Reserve Fund by Surplus
Shall the voters of the 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, 2025 unassigned fund balance available for transfer on July 1 of this year which were apportioned as Capital Expenses in 2024-2025 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 8-0-0
Recommended by the Budget Committee 9-0-0

YES ○
NO ○

VOTE BOTH SIDES OF BALLOT

SAMPLE

ABSENTEE
OFFICIAL BALLOT
ANNUAL TIMBERLANE REGIONAL SCHOOL DISTRICT ELECTION
PLAISTOW, NEW HAMPSHIRE
MARCH 11, 2025

Heather Greenfield
SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ⬬
B. Follow directions as to the number of candidates to be marked for each office.
C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

SCHOOL BOARD MEMBER

3-Year Term — Vote for not more than ONE

ALYSSA KOWALCZYK ⬭

⬭

(Write-in)

BUDGET COMMITTEE MEMBER

3-Year Term — Vote for not more than ONE

SUSAN SHERMAN ⬭

⬭

(Write-in)

ARTICLES

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YES ⬭
NO ⬭

Not Recommended by the School Board 0-8-0
Not Recommended by the Budget Committee 0-7-0

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To see if the school district will vote to amend the Articles of Agreement of the Timberlane Regional School District as follows:

3. The Timberlane Regional School District shall be responsible for the public education of **pupils in** ~~grades 1~~ **Kindergarten** through **grade** 12 **as mandated by the State of NH**. Pupils in the pre-existing districts shall be assigned by the Regional Board to attend the elementary schools in the pre-existing districts in which they reside for no less than the first five years of formal schooling. Resident parents or guardians may voluntarily request that their elementary student(s) be assigned to another in-district public elementary school on an annual basis as long as seats are available and that no additional costs (transportation, etc.) be incurred by the School District. The Regional School Board may assign pupils to a school other than one in the pre-existing district in which they reside for the purpose of special education not available in the pre-existing district. Grades 6 through 12 may be maintained in central schools within the Cooperative District.

12. The Timberlane Regional School District shall provide transportation for all pupils ~~grades 1~~ **in Kindergarten** through **grade** 12, to the schools within the district, consistent with the provisions of RSA 189:8, except that until the Timberlane Regional Junior-Senior High School is operative, present regulations pertaining to high school transportation shall apply, and any costs to the Regional School District for this transportation shall be charged to the pre-existing district in which the students reside, who incur this expense. (TWO-THIRDS MAJORITY VOTE REQUIRED)

YES ⬭
NO ⬭

Recommended by the School Board 8-0-0

Article 4 – 2.5% Tax Cap on Operating Budget by Petition
Shall the Timberlane Regional School District (TRSD) vote to establish a committee to study the feasibility and impact of RSA 32:5-b, and implementing a tax cap whereby the governing body and budget committee shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 2.5%. (THREE-FIFTHS MAJORITY VOTE REQUIRED)

YES ⬭
NO ⬭

VOTE BOTH SIDES OF BALLOT

SAMPLE

ARTICLES CONTINUED

Article 5 – Lease Purchase Agreement by Petition (Advisory Only)
Shall the Timberlane Regional School District (TRSD) vote to rescind and terminate the March 14, 2023 adoption of Article-3 Lease Purchase Agreement of $25,243,000 as authorized by TRSD. (MAJORITY VOTE REQUIRED)

YES ○
NO ○

Article 6 – Lease Purchase Agreement by Petition (Advisory Only)
Shall the Timberlane Regional School District (TRSD) vote to raise and appropriate $2,061,000.00 as voted on March 14, 2023 in Article-3 until all prior lease expenditure amounts, including principal, interest, and prepayment penalties, are paid in full, and furthermore, vote to no longer appropriate for any future phasing as relates to the March 14, 2023 adoption of Article-3 Lease Purchase Agreement of $25,234,000.000. (MAJORITY VOTE REQUIRED)

YES ○
NO ○

Article 7 – Fund Balance Retention by Petition
Shall the Timberlane Regional School District (TRSD) vote to rescind the March 14, 2023 adoption of Article-15 Fund Balance Retention of 5% as authorized by TRSD. (MAJORITY VOTE REQUIRED)

YES ○
NO ○

Article 8 – 3 Year Collective Bargaining Agreement (Timberlane Custodians' Union)
Shall the voters of the School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Custodians' 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	2025-2026	2026-2027	2027-2028
Estimated Increase	$138,189	$69,332	$71,168
3-Year Total			**$278,689**

YES ○
NO ○

And further to raise and appropriate the sum of **$138,189** for the 2025-26 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 the School Board 8-0-0
Recommended by the Budget Committee 9-0-0

Estimated Education Tax Impact will be an INCREASE as follows:
Atkinson: $0.019 Danville: $0.042 Plaistow: $0.030 Sandown: $0.035 per $1,000

Article 9 – Authorization for Special Meeting on Cost Items
Shall the voters of the School District, if Article 8 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 8 cost items only? (MAJORITY VOTE REQUIRED)
Recommended by the School Board 8-0-0

YES ○
NO ○

Article 10 – 3 Year Collective Bargaining Agreement (Timberlane Cafeteria Workers' Union)
Shall the voters of the School District approve the cost items included in the collective bargaining agreement reached between the Timberlane Cafeteria Workers' 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	2025-2026	2026-2027	2027-2028
Estimated Increase	$4,798	$5,805	$6,419
3-Year Total			**$17,022**

YES ○
NO ○

And further to raise and appropriate the sum of **$4,798** for the 2025-26 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 the School Board 8-0-0
Recommended by the Budget Committee 9-0-0

Estimated Education Tax Impact will be an INCREASE as follows:
Atkinson: $0.0007 Danville: $0.0014 Plaistow: $0.0011 Sandown: $0.0012 per $1,000

Article 11 – Authorization for Special Meeting on Cost Items
Shall the voters of the School District, if Article 10 is defeated, authorize the Timberlane Regional School Board to call one special meeting, at its option, to address Article 10 cost items only? (MAJORITY VOTE REQUIRED)
Recommended by the School Board 8-0-0

YES ○
NO ○

Article 12 – General Acceptance of Reports
Shall the voters of the School District accept reports of agents, auditors, and committees as written in the 2024 Annual Report? (MAJORITY VOTE REQUIRED)
Recommended by the School Board 8-0-0

YES ○
NO ○

Article 13 – Capital Reserve Fund by Surplus
Shall the voters of the 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, 2025 unassigned fund balance available for transfer on July 1 of this year which were apportioned as Capital Expenses in 2024-2025 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 8-0-0
Recommended by the Budget Committee 9-0-0

YES ○
NO ○

VOTE BOTH SIDES OF BALLOT

SAMPLE

ABSENTEE
OFFICIAL BALLOT
ANNUAL TIMBERLANE REGIONAL SCHOOL DISTRICT ELECTION
SANDOWN, NEW HAMPSHIRE
MARCH 11, 2025

SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ⬬
B. Follow directions as to the number of candidates to be marked for each office.
C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

SCHOOL BOARD MEMBER

3-Year Term — Vote for not more than ONE

MARK SHERWOOD ⬭

⬭

(Write-in)

BUDGET COMMITTEE MEMBER

3-Year Term — Vote for not more than ONE

SHEILA LOWES ⬭

⬭

(Write-in)

ARTICLES

Article 2 – Operating Budget
Shall the voters of the 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 **$81,941,925?** Should this article be defeated, the operating budget shall be **$89,798,656**, 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)

YES ⬭
NO ⬭

Not Recommended by the School Board 0-8-0
Not Recommended by the Budget Committee 0-7-0

Estimated Education Tax Impact will be a DECREASE as follows:
If Article passes - Atkinson: ($1.39) Danville: ($2.98) Plaistow: ($2.18) Sandown: ($2.47) per $1,000
If Article fails - Atkinson: ($0.28) Danville: ($0.61) Plaistow: ($0.45) Sandown: ($0.51) per $1,000

Article 3 – Amendment to Articles of Agreement
To see if the school district will vote to amend the Articles of Agreement of the Timberlane Regional School District as follows:

3. The Timberlane Regional School District shall be responsible for the public education of **pupils in** ~~grades 1~~ **Kindergarten** through **grade** 12 **as mandated by the State of NH**. Pupils in the pre-existing districts shall be assigned by the Regional Board to attend the elementary schools in the pre-existing districts in which they reside for no less than the first five years of formal schooling. Resident parents or guardians may voluntarily request that their elementary student(s) be assigned to another in-district public elementary school on an annual basis as long as seats are available and that no additional costs (transportation, etc.) be incurred by the School District. The Regional School Board may assign pupils to a school other than one in the pre-existing district in which they reside for the purpose of special education not available in the pre-existing district. Grades 6 through 12 may be maintained in central schools within the Cooperative District.

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YES ⬭
NO ⬭

Recommended by the School Board 8-0-0

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VOTE BOTH SIDES OF BALLOT

SAMPLE

ARTICLES CONTINUED

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Recommended by the School Board 8-0-0
Recommended by the Budget Committee 9-0-0

YES ○
NO ○

VOTE BOTH SIDES OF BALLOT

SAMPLE

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

TRSD POLICY COMMITTEE'S RECOMMENDATIONS TO THE SCHOOL BOARD

February 20, 2025

First Read

Policy	Changes/Recommendations
EBBD Indoor Air Quality and Water Quality	Revisions include adding section on Water Quality and Access reflective of HB 1421 (2022 N.H. Laws Ch. 325), which seeks to limit exposure to lead in drinking water and requires schools to install compliant water bottle filling stations or to test and remediate all water outlets in the facility.
JLCE Emergency Care And First Aid	Revisions include adding language for administering Naloxone/Narcan and Opioid Antagonists, and removing language around asthma medication.

Timberlane Regional School District	Policy Code: EBBD
Adopted: 01-20-11 **Revised: 11-01-18** **Revised:**	**Page 1 of 1**

INDOOR AIR QUALITY

A. Indoor Air Quality. In order to ensure that all school buildings have adequate indoor air quality, the Board directs the Superintendent or designee to address methods of minimizing or eliminating emissions from buses, cars, delivery vehicles, and other motorized vehicles. The Superintendent/designee may delegate the implementation of these methods to building principals. The Board encourages the Superintendent or designee to utilize methods and recommendations established by various State agencies.

In addition to addressing methods eliminating emissions, building principals are directed to annually ~~review~~ investigate, and report to the Superintendent/designee, air quality in their respective school buildings using a checklist provided by the New Hampshire Department of Education.

In support of this policy, the Superintendent or designee is authorized to establish regulations and/or administrative rules necessary to implement anti-idling and clear air measures aimed at improving indoor air quality.

B. Water Quality and Access. The Board directs the Superintendent/designee to take measures to limit lead exposure in school drinking water and ensure compliance with RSA 485:17-a, III, and consistent with regulations and guidance of the N.H. Departments of Environmental Services and of Education.

Water stations in school buildings shall be installed in accordance with Ed Rule 321.18(h) relative to the number of drinking fountains required.

Legal References:

RSA 200:11-a, Investigation of Air Quality
RSA 200:48, Air Quality in Schools
RSA 485:17-a Lead in Drinking Water in Schools and Licensed Child Care Facilities
NH Code of Administrative Rules, Section Ed. 306.04(a)(24), Air Quality in School Buildings
NH Code of Administrative Rules, Section 306.07(a)(4), School Facilities

Timberlane Regional School District	Policy Code: JLCE
Adopted: 07-99 **Revised: 04-03-08** **Revised: 12-15-11** **Revised: 02-21-19** **Revised:**	**Page 1 of 2**

FIRST AID AND EMERGENCY MEDICAL CARE

All School personnel have responsibilities in connection with injuries and emergencies occurring in school and at school-sponsored events, which may be classified as follows: (1) administering first aid; (2) summoning medical assistance; (3) notifying administration; (4) notifying parents; and (5) filing accident/injury/incident reports.

School personnel must use reasonable judgment in handling injuries and emergencies. Caution should be exercised not to minimize or maximize any injury or illness. All personnel will understand the proper steps to be taken in the event of an injury or emergency.

The Superintendent will ensure that at least one other person on staff and accessible to students, aside from the school nurse, has current first aid and cardiopulmonary certification (CPR). If the school nurse or licensed practical nurse is not available, the person(s) who have current first aid and CPR certification is authorized to administer first aid and CPR as needed.

The school will obtain, at the start of each school year, emergency contact information of parents/~~ or legal~~ guardian for each student and staff member.

The school physician, school nurse, or specially trained staff members shall ~~respond in the event~~ assist in the treatment of injuries or emergency situations. Such individuals have the authority to administer oxygen in case of a medical emergency, if available and if appropriate. This authorization extends to administering oxygen to students without prior notification to parents/guardians.

The school nurse or other designated personnel may administer other medications to students in emergency situations, provided such personnel has all training as is required by law. Such medication may also be administered in emergency situations if a student's medical action plan has been filed and updated with the school district to the extent required by law.

Consistent with state law, the school nurse may maintain a supply of emergency medication epinephrine. The school physician, the school nurse, or specially trained staff members may also administer epinephrine to any student in case of a medical emergency, if appropriate. The authorization extends to administering epinephrine without prior notification to parents/guardians.

Naloxone/Narcan and Opioid Antagonists:

The Board authorizes the District to obtain, store and administer naloxone/Narcan and/or other opioid antagonists for emergency use in schools.

Timberlane Regional School District	Policy Code: JLCE
Adopted: 07-99 **Revised: 04-03-08** **Revised: 12-15-11** **Revised: 02-21-19** **Revised:**	**Page 2 of 2**

The school nurse or other properly trained staff member may administer such medication in emergency situations. Opioid antagonists will be available during the regularly scheduled school day. They may be available at other times at the discretion of the Superintendent.

The Superintendent is authorized to procure such medication on behalf of the District.

All such medication will be clearly marked and stored in a secure space in the school nurse's office or other appropriate location. The school nurse is responsible for storing the medication consistent with the manufacturer's instructions and Board policy JLCD and District procedures JLCD-R.

Local law enforcement and emergency medical service personnel will be notified if such medication is administered by the District.

The district will maintain all necessary records relative to the emergency administration of medication and will file all such reports as may be required under Board policy JLCD, or applicable laws or regulations.

~~Additionally, the school physician or the school nurse may also administer epinephrine to any student in case of a medical emergency, if appropriate. This authorization extends to administering epinephrine without prior notification to parents/guardians or.~~

Accident reports must be prepared and filed consistent with Board policy EBBB.

~~For significant injuries, the staff person witnessing the event must fill out an accident/injury/incident report, which must be submitted to administration so that he/she is informed and a basis is established for the proper processing of insurance claims and remediation if necessary.~~

~~The District makes it possible for parents to subscribe to student accident insurance at low rates. This program is offered each year during September. The District does not provide student accident insurance.~~

Records related to the emergency administration of any medication under this policy shall be made and maintained by the school nurse as provided in Board policy JLCD and District procedures JLCD-R. The school nurse will follow other first aid reporting protocols, as may be determined by other Board policy or administrative directive.

Legal References:

RSA 200:40, Emergency Care
RSA 200:40-a, Administration of Oxygen by School Nurse
RSA 200:44-a, Anaphylaxis Training Required
RSA 200:54, Supply of Bronchodilators, Spacers or Nebulizers
RSA 200:55, Administration of Bronchodilator, Space or Nebulizer
Ed 306.04(a)(21), Emergency Care For Students And School Personnel
Ed 306.12, School Health Services

Job Postings

As of 2/14/25

JobId	Category	Position Type	Additional Title	Location	Date Posted	Closing Date	Date Available	For Fiscal Year	Time To Fill	AppCount
Athletics/Activities										
5050	Athletics/Activities	Coaching	TRHS Assistant Boys Lacrosse Coach	Timberlane Regional High School	1/31/2025	open until filled	2/3/2025	2024-2025	14	4
5047	Athletics/Activities	Coaching	TRHS Assistant Boys Outdoor Track Coach	Timberlane Regional High School	1/27/2025	open until filled	3/24/2025	2024-2025	18	2
5048	Athletics/Activities	Coaching	TRHS Freshman Baseball Coach	Timberlane Regional High School	1/31/2025	open until filled	3/3/2025	2024-2025	14	1
5054	Athletics/Activities	Coaching	TRHS Head Boys Varsity Outdoor Track Coach	Timberlane Regional High School	2/12/2025	open until filled	Mar-25	2024-2025	2	0
5051	Athletics/Activities	Coaching	TRHS Head/Varsity Girls Tennis Coach	Timberlane Regional High School	1/31/2025	open until filled	2/17/2025	2024-2025	14	0
5049	Athletics/Activities	Coaching	TRHS Junior Varsity Boys Lacrosse Coach	Timberlane Regional High School	1/31/2025	open until filled	2/10/2025	2024-2025	14	4
5057	Athletics/Activities	Coaching	TRMS Assistant Girls Track Coach	Timberlane Regional Middle School	2/12/2025	open until filled	Mar-25	2024-2025	2	1
5056	Athletics/Activities	Coaching	TRMS Boys Head Track Coach	Timberlane Regional Middle School	2/12/2025	open until filled	Mar-25	2024-2025	2	0
5055	Athletics/Activities	Coaching	TRMS Girls Head Track Coach	Timberlane Regional Middle School	2/12/2025	open until filled	Mar-25	2024-2025	2	1
5052	Athletics/Activities	Coaching	TRMS Girls Lacrosse Coach	Timberlane Regional High School	1/31/2025	open until filled	1-Mar-25	2024-2025	14	1
Elementary School Teaching										
5009	Elementary School Teaching	Intermediate - Grades 4, 5 Teacher	Elementary Teacher - Grade 5 cc2116 - One Yea	Danville Elementary	10/1/2024	Open until filled	as soon as possible	2024-2025	136	5
5042	Elementary School Teaching	Art Teacher	Long Term Substitute - Elementary Art Teacher	Pollard School	12/20/2024	Open until filled	2/5/2025	2024-2025	56	8
5038	Elementary School Teaching	Primary - Grades 1, 2, 3	Long Term Substitute - Elementary Teacher Gra	Danville Elementary	11/19/2024	Open until filled	4/25/2025	2024-2025	87	4
High School Teaching										
5030	High School Teaching	Science - Biology	Long Term Substitute - High School Science Tea	Timberlane Regional High School	10/28/2024	Open until filled	4/21/2025	2024-2025	109	3
4906	High School Teaching	World Language - Spanish	Long Term Substitute - High School Spanish Tea	Timberlane Regional High School	5/20/2024	Open until filled	as soon as possible	2024-2025	270	5
4882	High School Teaching	World Language - French	Part Time French Teacher cc1556	Timberlane Regional High School	5/7/2024	Open until filled	as soon as possible	2024-2025	283	5
Instructional Support Staff										
4511	Instructional Support Staff	Academic Tutor	Academic Tutor	Timberlane Regional School District	10/4/2022	open until filled	as soon as possible	2024-2025	864	18
4991	Instructional Support Staff	Regular education Paraeducator	Regular Education Paraeducator cc1225	Timberlane Regional High School	8/21/2024	Open until filled	as soon as possible	2024-2025	177	8
5046	Instructional Support Staff	Regular education Paraeducator	Regular Education Paraeducator cc2386	The Learning Center at Sandown Central	1/24/2025	Open until filled	as soon as possible	2024-2025	21	2
5026	Instructional Support Staff	Regular education Paraeducator	Regular Education Paraeducator cc748	The Learning Center at Sandown Central	10/22/2024	Open until filled	as soon as possible	2023-2024	115	6
5008	Instructional Support Staff	Special education Paraeducator	Special Education Paraeducator cc1070	Timberlane Regional High School	9/27/2024	Open until filled	as soon as possible	2024-2025	140	7
Maintenance/Custodial										
5017	Maintenance/Custodial	Custodian	Custodian - First Shift cc2271	Timberlane Regional High School	10/9/2024	Open until filled	as soon as possible	2024-2025	128	21
4981	Maintenance/Custodial	Custodian	Custodian - Second Shift cc1454	Timberlane Regional High School	8/5/2024	Open until filled	as soon as possible	2024-2025	193	10
5053	Maintenance/Custodial	Custodian	Custodian cc2568	Atkinson Academy	2/11/2025	open until filled	2/11/2025	2024-2025	3	5
5039	Maintenance/Custodial	Custodian	Custodian Second Shift cc2276	Timberlane Regional High School	11/22/2024	Open until filled	as soon as possible	2024-2025	84	9
4961	Maintenance/Custodial	Custodian	Part Time Custodian - Second Shift cc991	Atkinson Academy	7/10/2024	Open until filled	as soon as possible	2024-2025	219	13
4944	Maintenance/Custodial	Custodian	Substitute Custodians	Timberlane Regional School District	6/24/2024	Open until filled	Ongoing	2024-2025	235	8
Middle School Teaching										
5032	Middle School Teaching	Physical Education	Physical Education/Health Teacher cc1553	Timberlane Regional Middle School	10/31/2024	Open until filled	as soon as possible	2024-2025	106	11
Non-Instructional Support										
4878	Non-Instructional Support	Crossing Guard	School Crossing Guard cc2703	Timberlane Regional High School	4/29/2024	Open until filled	as soon as possible	2024-2025	291	2
4868	Non-Instructional Support	Crossing Guard	School Crossing Guard cc2706	Timberlane Regional Middle School	4/19/2024	Open until filled	as soon as possible	2024-2025	301	3
PAC TECHNOLOGY AND INSTRUCTORS										
5031	PAC TECHNOLOGY AND INSTRUCTORS	Chamber Coaches	Chamber Music Coach	Performing Arts Center	10/29/2024	Open until filled	as soon as possible		108	7
4945	PAC TECHNOLOGY AND INSTRUCTORS	Private Music Instructors	Private Music Instructors	Performing Arts Center	6/24/2024	Open until filled	7/1/2024	2024-2025	235	14
Special Education										
5035	Special Education	Special Ed Coordinator	Special Education Coordinator cc2217	Timberlane Regional High School	11/8/2024	Open until filled	as soon as possible	2024-2025	98	4
5043	Special Education	Special Education Teacher	Special Education Teacher cc1723	Timberlane Regional High School	12/31/2024	Open until filled	as soon as possible	2024-2025	45	0
Substitute										
4943	Substitute	Substitute Teacher	Substitute Teacher, Paraeducator, and LNA 202	Timberlane Regional School District	6/24/2024	Open until filled	Ongoing	2024-2025	235	67