

**Sanborn Regional School District**  
**Budget Committee Meeting Minutes**  
**Via Remote Connection**  
**December 3rd, 2020**  
Zoom Meeting ID #96608933874  
[www.youtube.com/c/srsdmeeting](http://www.youtube.com/c/srsdmeeting) videos

**Present:**

**Budget Committee:**

Chair	Jim McCarthy	Newton
	Annie Collyer	Newton
	Christine Kuzmitski	Newton
V Chair	Moira Bashaw	Kingston
	Rick Edelman	Kingston
	Vanessa Matias	Kingston
	Mary Cyr	Member-at-Large
	Tammy Mahoney	School Board Representative

**Present:**

Business Administrator	Matthew Angell
Superintendent of Schools	Thomas Ambrose

**Call to Order:** 7:02 Jim McCarthy, Committee Chair, he **Reads the Check List** to ensure meetings are compliant with the Right to Know law during a state of emergency, as declared by the Governor. In accordance with the Covid 19 pandemic.

**Roll Call**

Annie Collyer, home and alone, James McCarthy, home and alone, Mathew Angell home and alone, Vanessa, home and alone, Thomas Ambrose, home and alone, Tammy Mahoney, home and alone, Mary Cyr, home and alone, Rick Edelman, home and alone, Christine Kuzmitski, home and alone, Maura Bashaw, home with family.

**Pledge of Allegiance**

**Approval of Minutes:** of November 19, 2020; **Motion: T. Mahoney/Seconded J. McCarthy - Vote = PASSED, Unanimous**

**School Board Report from School Board Representative – Tammy Mahoney –** The School Superintendent’s recommendation was to add \$40,000., to cover the cost of the new math curriculum. The original amount was \$117,000. The remainder of the funds were already within the budget. We are presenting to the Budget Committee, a total operating budget amount of \$35,470,200.28.

**Superintendent and Administration answer follow up questions to answers previously reviewed and discussed 11-19-20 –**

**Chair J. McCarthy,** introduces a discussion on specific line-item funding regarding the Covid 19 expenditures.

**M. Angell** – Explains the difficulty in producing line-item expenditures within the current software program. Typically, funding is pulled where surplus funding exists.

**T. Ambrose**– Explains the expenditures from the budget are pulled from several differing areas currently not being utilized at this time, savings from not running the school. Closures over 4 months, saves considerable costs from many different areas.

**M. Angell** – Details grants obtained from the State for Covid 19 expenditures. Plus, new grants submitted to cover the cost of teacher training for remote learning, incurred this fiscal year. The slides will help to demonstrate the savings.

**Further information on taxes and revenues by Business Administrator – Matthew Angell  
School tax impact and estimated revenues 21-22.**

To view this slide presentation:

<https://docs.google.com/presentation/d/1zoSM5XVJ4kYY3mtokKunoZ09kp67icP7QBik5JnSN2l/edit?usp=sharing>

**Discussion** – Committee discussion with administration regarding per pupil cost, declining enrollment and staff reduction.

**Preparation of Proposed Budget for FY 21-22 – Annie Collyer**

Addendum #1

**A. Collyer** – I would like to add one dollar per student for So Rock. We no longer pay anything for DARE. DARE is a fifth-grade program, whereas So Rock is throughout.

**T. Ambrose** – I recommend doubling that amount.

**MOTION: A. Collyer to add \$3k to budget for So Rock.**

**R. Edelman** – Let's discuss request for additional funding – then come back for motions.

**J. McCarthy** – Yes, let's hear all discussion and then we will have a better idea on expenditures.

**A. Collyer** – I withdraw my MOTION.

**Chair, J. McCarthy**, polls the committee on their opinion of the budget as presented.

**T. Mahoney** – I support the budget as passed.

**M. Cyr** – I have nothing to add. I think the administration did a great job. I trust the administrators and I support them.

**R. Edelman** – The school board did discuss some topics last night. There were some proposals that were made that were not seconded, and there was no discussion on them. I feel that the School Board should second every motion so there is discussion. He then presents a Definition of speech disorder- articulation Through intervention at Bakie, enable children help at an early age. He proposes \$40,000., for a speech therapist.

**Discussion** ensues regarding funding for a part time speech and language therapist, and/or a full-time assistant, for 91 students, 18 students a day.

We are looking at an additional \$40,600., to the budget with benefits - part time, addition if passes. Full time is already I the budget.

**C. Kuzmitski** – Decline at commenting at this time

**V. Matias** – I would like to discuss the four para positions being reduced. Compromising with two paras back into the budget.

**M. Angell** – Points out adding back two paras, is an additional \$92,041.52. all benefits. Tax rate \$.06 per thousand.

**A. Collyer** – IEP are not the prime candidates for intervention, kids falling behind or borderline IEP. This is according to all presentations made over the past two years. Jody knows the needs distribution; I trust her recommendations.

**T. Ambrose** - The four paras reduced are completely separate from the intervention program. The intervention program is completely funded in the budget. Special ed department paras were cut from across the board, not one school.

**M. Bashaw** – I have nothing to add.

**J. McCarthy** – Tom, earlier you said, you were looking to add, or you did add, twenty thousand dollars into the budget, for more office space. What is that space to be used for? With all the calculations prepared last year, for students, classroom sizes, etc. Why wasn't the amount of office space seen last year? Why do we need it? What will it be used for?

**T. Ambrose** – Great question. The space in the lower portion of the building is vacant. It wasn't available, that is why it hadn't come up before. The lower part of the SAU building is available for twenty thousand a, with heat and electric included. With the district reorganized it is harder to find space for district meetings or special education. Jody's office and department would go downstairs and occupy that space. This would create a discreet area, separate and secure for that purpose.

We must remember, we moved a whole school inside another school. That makes space tight.

**Discussion** – Continues with the request of additional space and the possibility of utilizing the middle school. To repurpose the vacant portion of the building, the cost would far out way the cost of rental at Church St.

**J. McCarthy** – That will end the comments for the proposed budget.

**R. Edelman** – Motion to add in \$40,600.00, (\$.03, per thousand) for the part time speech pathologist.

**V. Matias/ Seconded. Roll Call Vote:**

**A. Collyer** - No, **M. Cyr** – No, **V. Matias** – Yes, **M. Bashaw** - Yes, **R. Edelman** – Yes,

**J. McCarthy** – Yes, **C. Kuzmitski** – No, **T. Mahoney** - No,

**MOTION FAILS** - 4- 4 tie.

**A. Collyer** – MOTION add \$3,000. For So Rock. **V. Matias/Seconded. Roll Call Vote:**

**T. Mahoney** – Abstain, **A. Collyer** – Yes, **M. Cyr** – Yes, **V. Matias** - Yes, **M. Bashaw** – Yes, **R. Edelman** – Yes, **J. McCarthy** – Yes, **C. Kuzmitski** - Yes

**MOTION PASSED** = 1 abstention, 7 Yea

**V. Matais** – MOTION to add back, two para positions, adding \$92,041.52 /**J. McCarthy/Seconded**

**A. Collyer** – I would just like to add, if this were to pass, it would make the proposed budget higher than the default budget.

**Roll Call Vote:**

**A. Collyer** - No, **M. Cyr** – No, **V. Matias** – Yes, **M. Bashaw** – Yes, **R. Edelman** – Yes, **J.**

**McCarthy** – Yes, **C. Kuzmitski** - Yes, **T. Mahoney** – No. **VOTE= PASSED** – 3 NO, 5 YES

**T. Mahoney** – Matt, would you confirm the total of the proposed budget?

**M. Angell** - \$35,565,325.80. Total budget amount.

**Roll Call Vote:**

**MOTION; A. Collyer, to approve budget amount of; \$35,565.325.80 total – /J. McCarthy, Second A. Collyer - No,**

**V. Maias** – Discussion on role of School Board representative vote.

**M. Cyr** – I know in the past, the next step is a joint meeting, with the two boards. We do not have to be in agreement. We can present two budgets, ours will be the one that counts and matters but will show dissent when it goes for deliberation. Is that correct?

**T. Ambrose** – Correct. We try to get there and we many not agree, that's okay.

**Mary Cyr** - The School Board may appeal, and rightly so, to find the middle ground.

**T. Ambrose** – The School Board could theoretically say, we don't agree with the budcoms budget, this is what we would recommend and that could be shown on the warrant. I don't think we'll end up there, we've always worked collaboratively and figured it out. I'd like to focus on positives and try to make this work.

**M. Cyr – No, V. Matias – Yes, M. Bashaw – Yes, R. Eldelman - Yes, J. McCarthy – Yes, C. Kuzmitski – No, T. Mahoney – No. VOTE = FAILED – 4-4 TIE.**

**A. Collyer** – How much is the default budget?

**M. Angell** - \$35,527,941.94.

**A. Collyer** – I would like to make a **MOTION; we recommend a budget of \$35,525,941.94.**

**M. Angell** - So, you are recommending a budget that is \$2,000., Lower than the default?

**A. Collyer** - Yes. Basically, I'm saying one para.

**T. Ambrose** – I just want to remind everyone; the school board will decide how they spend the money.

**A. Collyer** - If they decide they want two paras, they'll put in two paras. Then they'll find the money someplace else. I want a proposed budget passed, so I want it to be a little bit lower than the default.

**R. Edelman/Seconds the MOTION ON THE FLOOR – ROLL CALL VOTE=**

**A. Collyer – Yes, M. Cyr – Yes, V. Matias - Yes, M. Bashaw – Yes, R. Edelman – Yes, J. McCarthy – Yes, C. Kuzmitski – Yes, T. Mahoney – No VOTE=PASSED – 7 YES, 1 NO**

**Committee Comment –**

**V. Matias** – I would like to see more check and balances between the two committees. A tie vote is odd.

**A. Collyer** - You have to talk to your legislature.

**R. Edelman** – Yes, just once again, I'd like to express my disgust for the school board meeting last night and their lack of discussion on topics. Always second motions to discuss.

**J. McCarthy** – I'm taken back that the Speech therapist, So Rock and Para positions passed to generate a budget of \$\$35,565,325.80. Then when it comes time to vote for that, it's then struck down.

**Next Meeting:** Thursday, December 10 –7 PM High School Library

- Approve Preliminary Budget
- Begin to Prepare Presentation for Public Hearing in January

**Adjourn: MOTION A. Collyer/R. Edelman, Seconded 9:43**

Judith Schaefer  
Recording Secretary



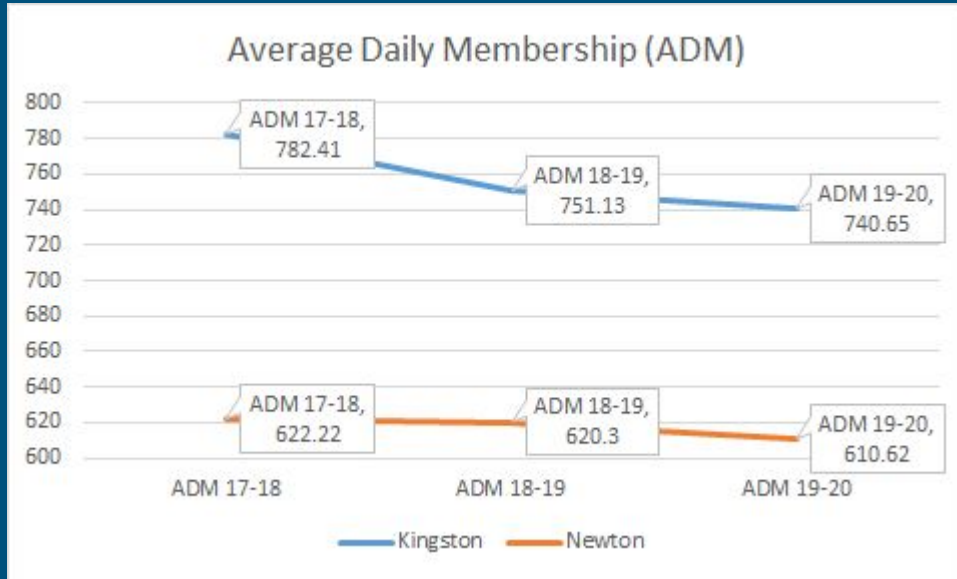
# School Tax Impact and Estimated Revenues

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FY 2021-2022

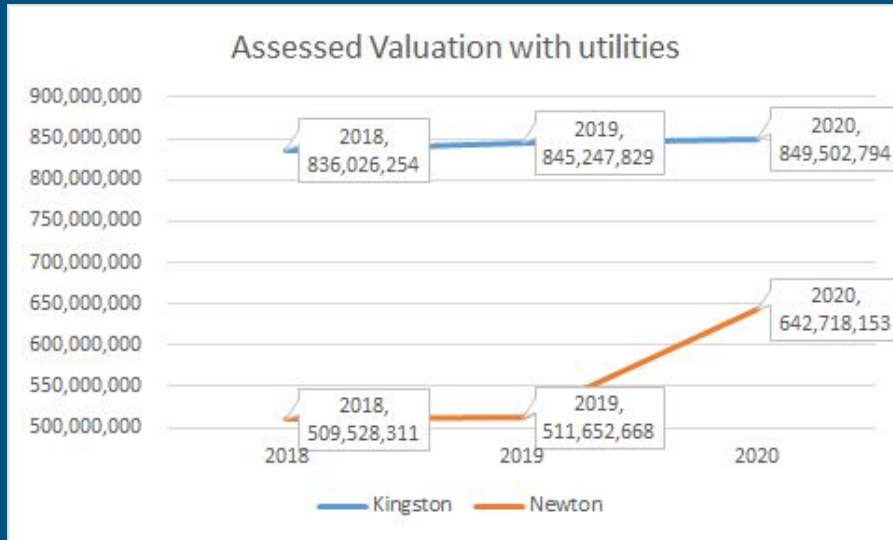


# Average Daily Membership (ADM)



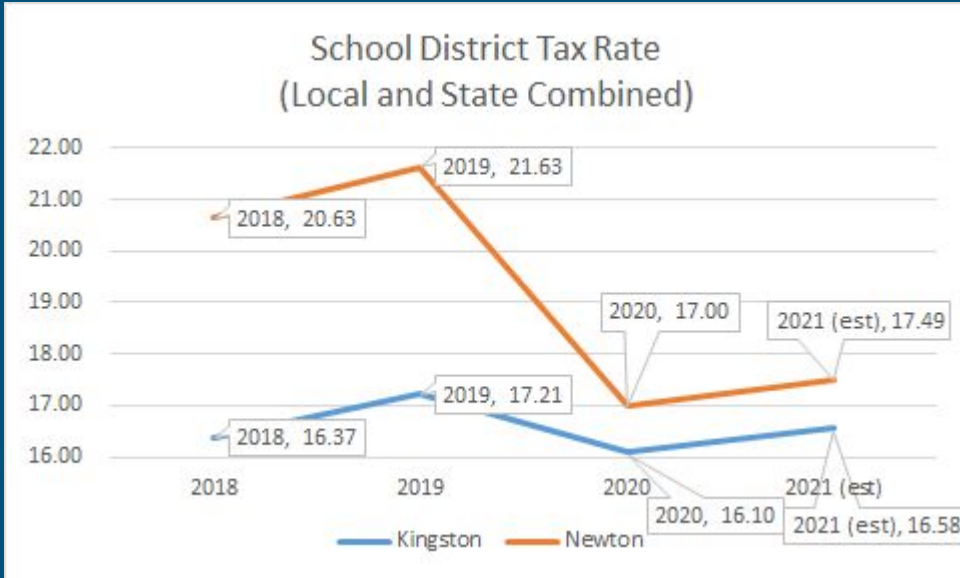
Enrollments are declining faster in Kingston than in Newton, 41.76 for Kingston and 11.6 for Newton over a three-year period.

# Assessed Valuation with Utilities



Assessed Valuation with utilities is used to determine the local share of the school tax.

# School Tax Rates (Local and State Taxes Combined)

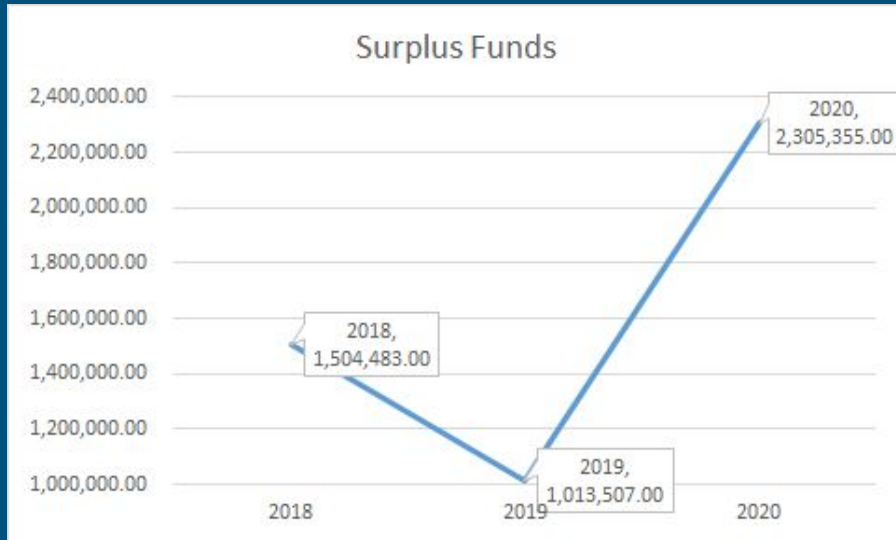


The combined tax rate declined in 2020 due to the District returning \$2,305,355. However, Newton's tax rate substantially declined in 2020 due to its revaluation of assessed values (a \$131,065,485 or 25.6% increase).



# Surplus Funds

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In FY 2019, the Taxpayers approved \$100,000 of surplus funds to be transferred to various capital reserve and expendable trust funds for facility maintenance and unexpected education costs. In FY 2020, the District experienced unanticipated drop in purchasing due to COVID-19.

# FY 2020 Surplus funds used to reduce the tax rate



\$201,126	Unanticipated tuition
\$111,543	Unanticipated state aid
\$374,495	Unspent health insurance
\$654,283	Unspent services, including special education
\$105,380	Unspent IT maintenance services
\$258,621	Capital improvements related to the Middle School Transition
\$168,291	Unspent student transportation (for regular day, special education, and athletics)
\$157,749	Unspent instructional supplies
\$111,450	Unspent energy needs

# Estimated revenues for FY 2022

Estimated Revenues	
Tuition	\$ 4,200,000.00
Earnings on investments	25,000.00
Food Service Sales	439,300.00
Other local sources	95,206.00
School Building Aid	491,033.00
Special Education Aid	250,000.00
Child Nutrition - State	7,000.00
Federal Program Grants	324,950.00
Child Nutrition - Federal	130,000.00
Disabilities Programs	416,000.00
Use of Fund Balance	569,000.00
	<b>\$ 6,947,489.00</b>

The use of fund balance assumes the School Board will release the “Contingency Fund” at the end of FY 2021.

# Operating Budget and Estimated School Tax Rate (State and Local Combined)

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Operating Budget \$35,470,284.28

Estimated School Tax Rate (Local and State Combined)

Kingston \$16.58 (a \$0.48 or 3% increase) - \$4,974 for a \$300k home

Newton \$17.49 (a \$0.49 or 3% increase) - \$5,247 for a \$300k home

# Default Budget and Estimated School Tax Rate (State and Local Combined)

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Default Budget \$35,527,941.94

Estimated School Tax Rate (Local and State Combined)

Kingston \$16.61 (a \$0.51 or 3% increase) - \$4,983 for a \$300k home

Newton \$17.53 (a \$0.53 or 3% increase) - \$5,259 for a \$300k home

# SAU 17 – FY21-22 Budget

# Comments on Recommended Budget Highlights

Salaries – Adjustments to headcount based on enrollment decline

Adjusted estimates to reflect actuals:

- Health Care
- Supplies
- Travel
- Diesel & Gas

## Audits Being Done in Next 12 Months

- Information Access
- Athletics
- Special Ed
- Data Communication Increased spending on bandwidth to accommodate remote/Synchronous learning

Sick Leave – Impacted by Covid

All Planned Intervention Funded

# General Budget Information

## Summary of Operating Budget Recommendation

Current Budget	Recommended Budget	Difference	Percent Difference
\$36,430,728.00	\$35,470,284.28	(\$970,443.72)	(2.66%)



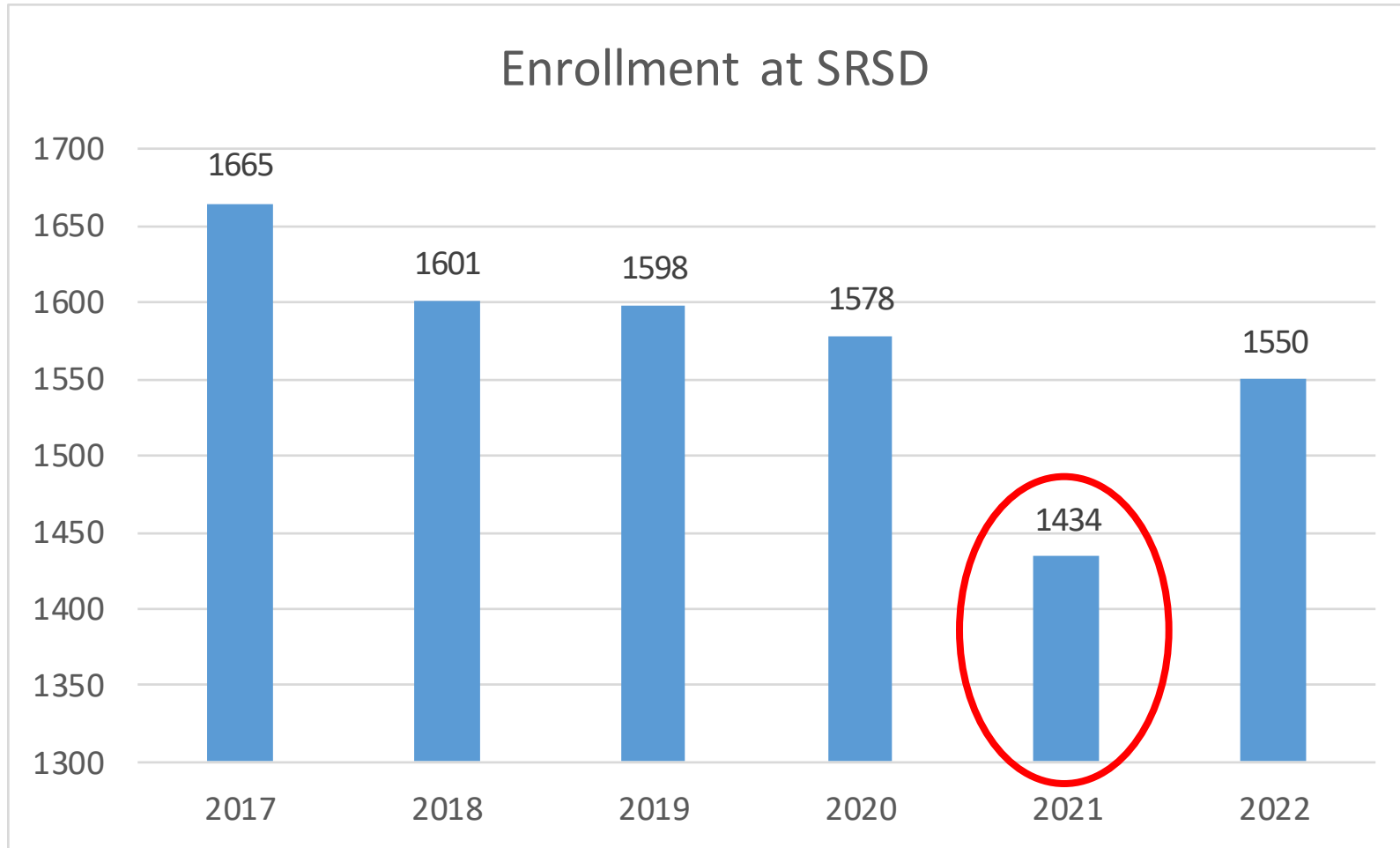
# FY22 Budget to FY21 Budget Compare ~ \$1M decline

Driven by Total Staff reductions (Net 8.5 Positions)

Additionally

- Technology Changes – Software reduced \$150,000
- Health Care \$146,000
- Grounds and Facilities \$ 60,000
- Other up and down adjustments in specific accounts

# Enrollment



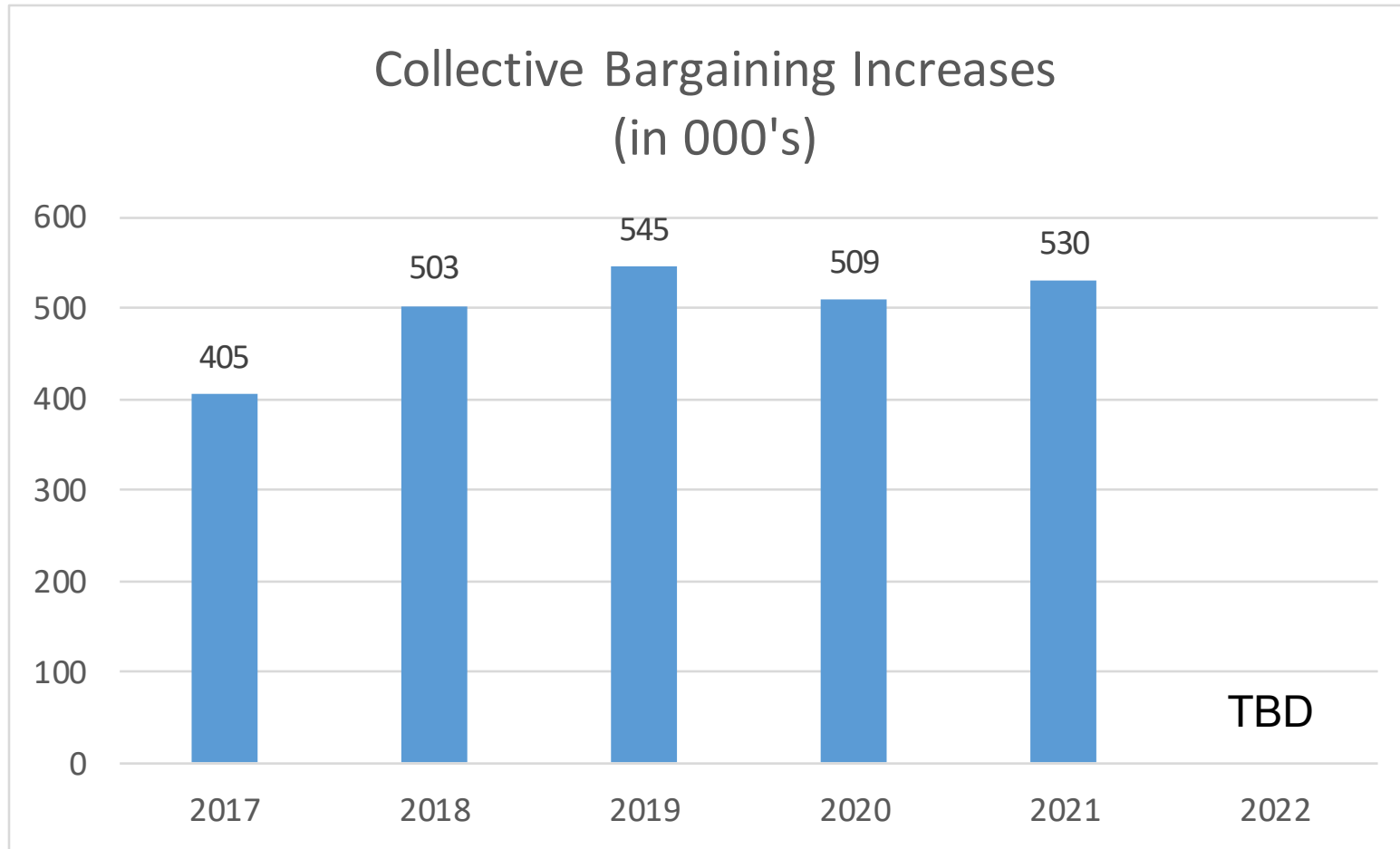
FY2021 is a Covid Anomaly – Increased Homeschooling and keeping kindergarten home

# Student/ Teacher and Cost per student

School Year	Student/Teacher Ratio	Cost per Pupil		
		Elementary	Middle School	High School
2021-22 Estimate	(1550 students/163 teachers)=9.5	(Based on Default Budget) \$21,760.00	(Based on Default Budget) \$20,146.74	(Based on Default Budget) \$18,108.32
2020-21 Estimate	(1434 students/171 teachers)=8.4	(Est.) \$20,560.99	(Est.) \$20,385.60	(Est.) \$17,335.29
2019-20	10.6	(Est.) \$20,496.53	(Est.) \$18,591.21	(Est.) \$16,637.49
2018-19	10.6	\$20,163.56	\$18,737.38	\$17,489.25
2017-18	10.1	\$19,348.65	\$17,929.72	\$17,224.43

Oct 2019 Data: Epping- 10.8 / Timberlane – 11.5 / Oyster River – 12.0 / Pinkerton – 13.1

# Teacher Contracts



# Past Budget History: Teacher Contracts Can Be Imperiled

2009-2014:

School Property Tax Increased 10.2% in Kingston and 15.3% in Newton

Result:

- 2 Failed Contracts for Professional Staff (Teachers) (2009, 2010)
- 2 Passed Contracts for Professional Staff (Teachers) (2011, 2013)
- Enrollment Decreases

2015-2020:

School Property Tax Increased 4.4% in Kingston and 3.3% in Newton

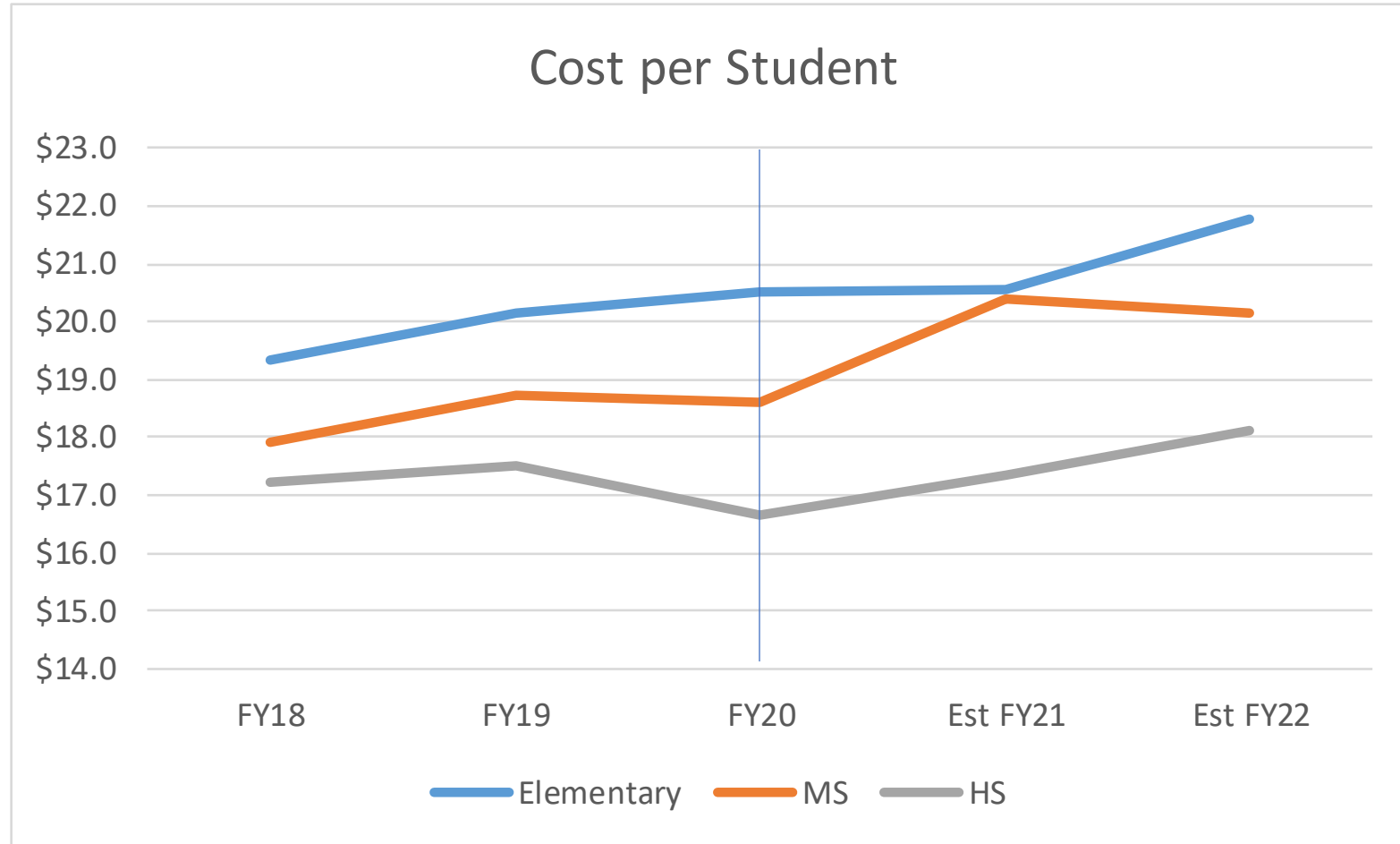
Result:

- 1 Failed Contract for Professional Staff (Teachers) (2016)
  - 10% Increase in Proposed Operating Budget from Deliberative Session in 2015
- 2 Passed Contracts for Professional Staff (Teachers) (2017, 2019)
- Continued Enrollment Decreases

**This Year there will be another Professional Staff Contract**

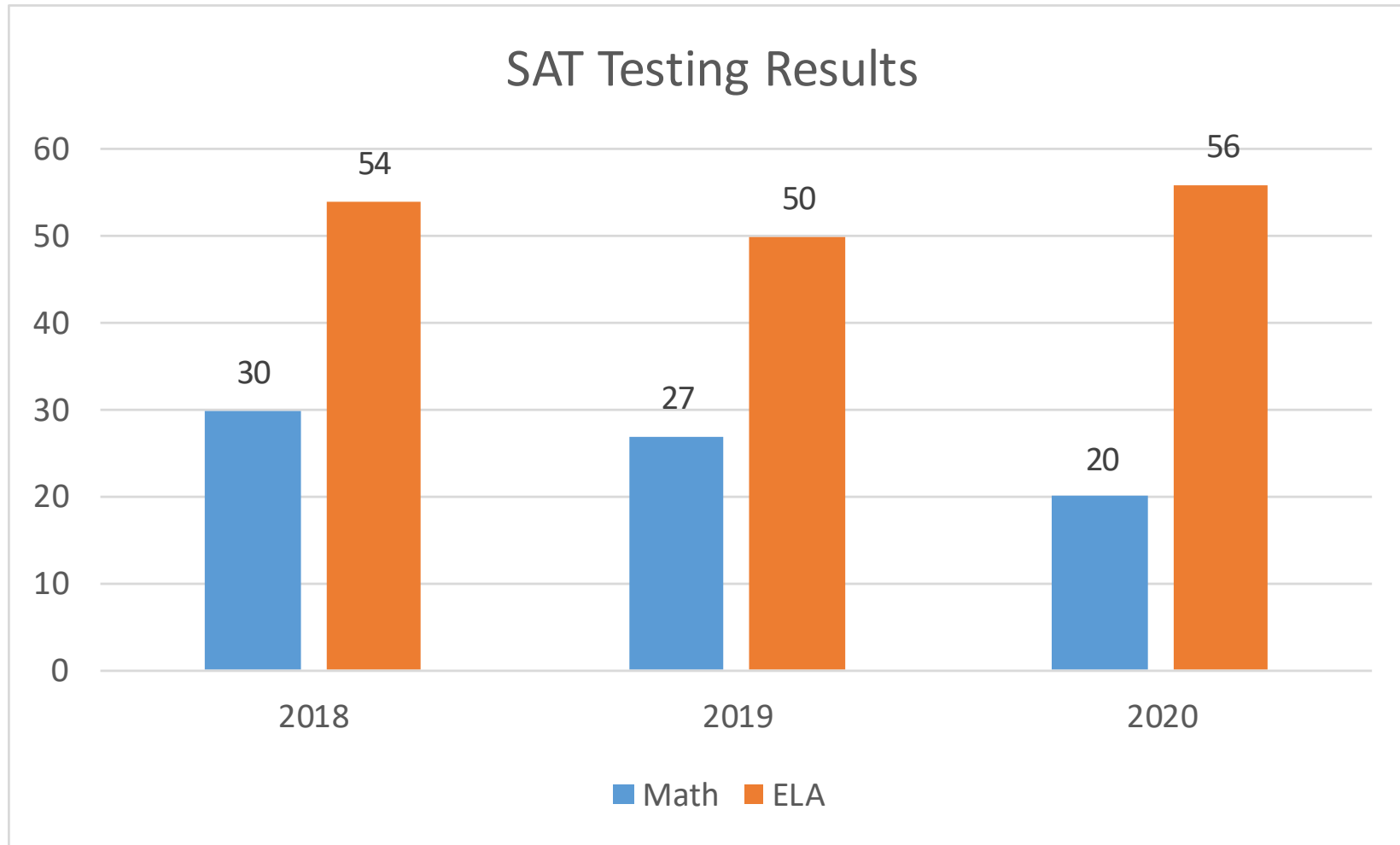
TRAIN EACH NEW TEACHER COST: \$10,000 - \$15,000

# Cost per student



This does not just impact the Newton & Kingston communities but is of great concern to Fremont and of Fremont remaining a critical part of our district.  
The Tuition agreement with Fremont terminates on 6/30/2026

# SAT Test Results



2 Major caveats about data sets:

- Tests were taken after being out of in person school since March (Downward Pressure)
- Tests were not mandatory. They were Voluntary this year - 104 of 174 (Upward Pressure)

Follow up meeting from Admin in December:

- Data mining and recommendations
  - Scope and Sequence review (Root cause/relationship to master schedule)
  - Instructional Practice review (Curriculum impacts)

# Inter-relationships

- Currently SRSD has declining enrollment projected to continue
- Currently SRSD has a higher cost / student than most surrounding districts.
- Currently SRSD has a lower student to teacher ratio than most surrounding districts.
- Currently SRSD has an average teacher pay lower than most surrounding districts.
- Currently SRSD is underperforming the state average on proficiency testing.
- Holistically these are all related and this is what we need to come to grips with as a district



# What SRSD needs

- Improved performance for students
- Higher pay for teachers
- Higher student/teacher ratio
- Lower cost per student

# FY22 Budget

This budget is being brought forth at a time where Covid has caused

- Massive unemployment
- Great dislocations in the workforce
- Increased costs for the families in our communities
- Increased stress and anxiety for our students and their families

This budget allows us, hopefully, to have the breathing room to be able to pass the contract that will need to be approved in March

I believe this is a prudent budget that is trying to weigh the issues I have outlined to the best benefit of

- Our students
- Our district
- Our community