

Canaan BOS Meeting		12/16/16
Mike Samson	Canaan	
Sharon Duffy	Grafton	
Scott Borthwick		
Don E. McAlister	Canaan NH	USA North America
W. P. Pisanke	"	
Mike Woodard	Dorchester	Mark Korpcewski <sup>Canaan</sup>
Patrick Andrew	Canaan	Dennis Salval, Canaan
DAVID REYNOLDS	CANAAN	PAUL GRUMBINE, "
BRYAN AROMBRUST	CANAAN	PATTY DUSZYNSKI
Sadie Wells	Canaan	Laurie Sanborn, Orange
SEAN MURPHY	CANAAN	Barry CLAUSS ENFIELD
TIM JOSEPHSON	Canaan	Fifteen Story Orange
Wayne Morrison	Canaan	James Turkosky Canaan
Amanda Isabelle	Canaan	Melissa Allen Canaan
Mark & LeeAnn Wilson	Canaan	Helina Josephson Canaan
STEVE DARROW	GRAFTON	Chuck Townsend Canaan
Brian Ellstein	Canaan	Catherine Mulvaney Grafton
Noel Everts	CANAAN	Phil Smith Canaan
John Franz	Dorchester	Kimberly Depel <sup>Canaan</sup> team
Pat Franz	Dorchester	Ed Budd - Dorchester
Scott Sanborn	Orange	Virginia Carroll - Dorchester
Ellie Davis	Canaan	Russell Lester Canaan
Richard Williams	Canaan	Carole Cushman Canaan
Charm McAlpin	Canaan	John Dow Canaan
Herrie Roy	Canaan	Chris Dow Canaan
Bob Roy	Canaan	GEN SMITH GRAFTON
Florence Condon	Canaan	ANSON SMITH GRAFTON
Celeste Dakai	Canaan	Lyell Smith orange
		Robert Ellis orange
		Leon Ogden Grafton



~~Catherine Mathokand~~

Leon Pelletier Canaan

Clare Pelletier "

Allison Alden Riese Canaan

Michael Riese. Canaan

Norma Millie Canaan.

Heely Howes Canaan

Gynthia Cumming-Birch Canaan

um Anara!

Canaan

STEVE BIERKE

DORCHESTER SELECT BOARD

Ken Lary

Canaan

Eileen Lary

Canaan

**CANAAN BOARD OF SELECTMEN  
MEETING MINUTES  
Tuesday, December 6, 2016**

Scott Borthwick called the open meeting to order at 7:00 PM at Canaan Hall. In attendance were Selectmen Scott Borthwick, David McAlister, Al Posnanski and TA Mike Samson. Other Selectmen were Steve Bjerkle and Mike Woodard, Dorchester Board of Selectmen, Leon Dugan, Grafton Board of Selectmen, and Lyell Smith and Robert Ells, Orange. Others as signed in and attached.

Scott Borthwick introduced the meeting by saying that this is not a witch hunt or a call to arms. The Board is looking for some way to address the fact that Canaan school taxes have increased 44% in three years and Canaan's rate is now 6<sup>th</sup> highest in New Hampshire.

Scott asked all of the Selectmen to introduce themselves which they did.

Scott indicated that Mike Samson had been tasked with creating a presentation of the facts surrounding the high tax rates and the issues involved as well as a listing of potential solutions to the significantly increasing taxes.

Samson started by indicating that all of the facts had been obtained from NH Department of Revenue Administration and the State Department of Education.

Samson reviewed the slides in the handout.

- School tax rates are very high. Canaan is 6<sup>th</sup> highest. All but Dorchester are in the top third.
- Gross school budgets have gone up 21% over 3 years.
- Inflation has only gone up 3.4% over three years.
- School expenses after non-tax revenue like fees is up 23% over 3 years.
- Voting down the budget still resulted in a 6.7% increase in the budget.
- State aid has gone down 3% over the last 3 years.
- The amount needed from local taxes, after state aid and non-tax revenue, has gone up 37% over the last three years.
- The school has reduced the use of prior year surplus to keep taxes down by about 33%.
- The bond is 7.6% of the local amount raised by taxes and isn't much different than projected.
- The tax increase without the bond would have been 29% over the last 3 years.
- Taxes are assessed on the number of students.
- There is no relationship between numbers of students and property wealth.
- Students are declining (-7%) and budgets are increasing (+29%).
- Student numbers can vary quickly by Town with major impact on the tax rates.

Other comments outside of the slide show by Samson included:

"If the Towns could turn over the tax billing and collection to the schools, we would be overjoyed. The Towns are blamed for the high rates. The Towns have nothing to do with the costs or the tax rate for the school"

“During the past week, I have had to work with five families who are in danger of losing their homes because of the radically increasing taxes.”

On the slide regarding other Towns concerns, the following comments were added: Grafton indicated that it was difficult to confirm the residence of students that are supposedly in Grafton. Samson indicated a similar frustration. A member of the public indicated that this was illegal. Samson indicated that we are given a list of students with their stated addresses by the school and asked if it is correct. Historically, during the last 10 years there has been little checking. This year we started to check. We determined if the families owned property. We determined if the families were in rental property. We asked landlords if they recognized the family names or knew of children living there. During this review about 8 discrepancies have been detected so far in Canaan.

The public asked if the average daily membership used is current or 1 year back or 2 years back. Samson indicated that for the 2016 tax bills, which are for the 2016-2017 school year, the 2015 ADM is used. So for the Towns, it is 1 year back. For the end of the school year, it is nearer to 2 years back.

Orange indicated similar concerns in tracking students. They also expressed the concern that their 17.5% increase was a major impact on a small Towns with small incomes. Sue Jukosky said that the use of ADM was a little flawed and unfair. It doesn't count partial students. Samson indicated it is state controlled.

Samson indicated that there were 165 kids in rental housing out of roughly 400 kids total. Rental housing adds very little tax revenue and it is hard to determine residence. Samson indicated that Orange, Canaan, and Grafton are all in the top third of the state for high tax rates.

Ellie Davis asked if the numbers included the bond. Samson indicated that 7.9% of the taxes raised this year were to pay for the bond and the cost was about as predicted by Bob Cusick. Most of the cost increase is due to operating costs. Only 7.9% of the total increase is bond related. District wide, costs have increased 27% over 3 years, not counting the bond.

Discussion moved on to the role of students in raising taxes. Samson asked if there was anyone from Enfield in the room. No one was present. Samson asked for a “volunteer” Enfield taxpayer living on Mascoma Lake. Steve Darrow volunteered. Samson described a scenario and Steve responded. Samson suggested the following: “Suppose you had a \$400,000 home on Mascoma Lake and had two kids in school. Your tax rate is \$15 per thousand and all of the neighboring Towns are paying \$17 to \$20 per thousand. You want a new program for your kids and although it costs money, you want the best you can afford for your kids.” Steve concurred. Samson noted that while Enfield and Canaan are virtually tied for kids in school, Enfield has about 43% more taxable land value. That means that the same school programs cost about 35% less on the tax bills in Enfield. Canaan taxpayers feel a great deal more pain when overall costs go up because the rate of increase in Canaan taxes is proportionately much higher.

Since the number of kids drives how costs are allocated, a small Town like Dorchester can have 6 extra kids for a total of 36 kids that results in an increase of \$111,000 in taxes or a

54% increase in taxes collected. Orange had a 6 kid increase to 40 kids total and felt a 46% tax increase.

#### Open Public Comment Session 8:31 PM

Scott Borthwick pointed out that Canaan isn't trying to get rid of kids and doesn't plan on being a very large, over 55 retirement community. We would like accuracy.

Anson Smith asked why the use of surplus funds to hold down taxes decreased? Patrick answered that the default budget didn't allow enough for busses so the District held back surplus to fund it. There was also increased cost for two special education placements.

Melissa Allen asked whether a child counts if they live in Towns and go to a private school? How do children of Cardigan Mountain School faculty members get charged or counted if they go to public school? Patrick Andrew answered questions by saying that kids count in ADM if they are home schooled at the rate of .15 per child per course. Private school kids do not count. Kids whose parents live in the district and who work at Cardigan Mountain School can use public schools and be part of ADM. Kindergarten kids are counted as a half ADM. Tim Josephson was congratulated on pushing to change this to a full ADM.

Patrick Andrew handed out two flyers. One was the list of public meetings by the School Board and the Budget Committee to develop the budget. The other is the historical basis for allocating school costs to a Towns purely on a per pupil basis.

A question was raised whether schools and Towns work separately or together. Generally, they work separately, but need to work together to prepare tax bills and collect taxes.

Samson noted that School Board members are elected at large and not solely by votes from the Towns they represent.

Sue Jukosky asked if there was an increase in middle school students. Patrick said that there was a small bump but it isn't a generalized increase.

Public members asked what the per pupil cost is and Patrick responded that it is \$16,000 but this doesn't include all of the cost. The full cost is closer to \$18,000.

There was a question about bringing in tuition students and whether they would pay \$16,000 or \$18,000. Samson indicated that tuition students may be a question of what the market will bear. If a student's family is willing to pay \$15,000 and there is space in the class and no extra cost, it may be better to take the student for \$15,000 than to hold out for \$18,000 and not have full utilization of the school.

A member responded that would work until you got a special needs kid. Patrick indicated that special needs cost can be billed back to the students legal home school district.

There are no tuition students now other than preschool or kindergarten.

Recap so far:

The bond is as anticipated and voted. Taxes have gone up significantly (many times the rate of inflation). State aid is dropping. All costs are apportioned by number of students only. A few students can have significant impacts on taxpayers. There is no consideration of property wealth currently in the formula. School Board members are voted by all district voters and not by Towns voters only resulting in no direct accountability to the Towns the School Board member represents.

### Strategies for Change

1. Reduce spending
2. Increase Revenue
3. Increase School Board accountability to taxpayers and voters.
4. Check for student residency
5. Change the formula for appropriation of costs by considering property wealth in addition to the number of kids served.

All strategies have ramifications.

Reduced staffing won't work just because you reduce two students in a class, There may be ways to have flat budgets or limit growth to the cost of living. Other options are to amend the proposed budget at the deliberative session or to just vote the budget down. Budgets that are voted down may still go up based on contractual obligations.

Increased income may include accepting tuition students or leasing out school facilities (like the theatre or fields). It may also include higher state aid to education or grants. Samson thought that there should be more accountability by School Board members to the taxpayers of the Towns they represent. Patrick indicated that he had invited Selectmen to School Board meetings and had attended meetings. Samson indicated that Selectmen were insulted under Gerding's leadership when they were limited to five minutes. Samson indicated that one of Canaan's School Board members had declined to attend a Selectmen's meeting saying that he was advised that he represented the District and not the Towns of Canaan and if Canaan wanted to talk they should come to the District. The Selectmen had tried to do that.

Samson moved on to the issue of using a combination of pupil count and property wealth to calculate the Towns's share of taxes to be raised. He noted that 20 of 33 cooperative school districts use a blend of property wealth and student count.

Catherine Mulholland asked why we used to use wealth and no longer do so. Samson indicated that he had heard that it looked fairer if the allocation of costs was based solely on kids. The problem is that the lower rate in one or two Towns has encouraged greater expense and higher taxes that are unaffordable for low income taxpayers in the Towns with little property wealth.

James Jukosky asked if there were arguments against a blended rate. Samson indicated that the primary problem is that someone has to pay more taxes. The advantage is that the tax rates paid by all Towns are closer together rather than being 33% greater for a neighboring poor Town.

The question was raised about how to adopt a blended rate. Samson started to review state law regarding cooperative school districts. Patrick indicated that Mascoma was a Regional School District. Samson responded that according to the lists from the NH Department of Education, Mascoma is a cooperative school district. Samson reviewed the relevant law and the list from the state. Patrick indicated that he did not agree. Samson asked if it made any functional difference with respect to the allocation of costs and Patrick agreed that it didn't. Samson indicated it would need to be proposed by a warrant article, proposed by the Board or petitioned. The article would have to pass by a simple majority of the voters on Towns meeting day district wide.

A member of the public asked if there was a study regarding the impact of changing the formula. No formal study is needed at this time by law. Samson indicated that he would show slides indicating the impact. He showed the impact of incorporating equalized property value to the allocation by pupil for each Towns as contrasted with the current formula based purely on student counts. The equalized values are a year old since the Towns equalization is currently underway. He said generally, two Towns would increase. Dorchester and Enfield would go up and Canaan, Orange and Grafton would go down. Samson indicated that the increase for Grafton was nominal and might be worth it to act as a stabilizing influence on significant pupil count changes. (Note: That is not necessarily the case and will need further consideration).

Samson was asked if it is fair to increase the tax burden on some Towns. Samson asked if it was fair to increase district costs with very little impact on land wealthy Towns but imposing much greater impacts (40% higher) on less wealthy Towns. He noted that we all want a quality school system but one that is fair and balanced in tax burden. He also argued that all of the states around us have some form of wealth circuit breaker so that you don't bankrupt poor communities that have no land wealth.

Samson explained two charts. One had a 50%-50% blend while the other had a 70% (pupil) – 30% (property wealth) blend. He noted that the clause at the top indicating \$24,346,399 for taxes is actually the gross budget. The spreadsheets below that clause are based on the amount to be raised by local taxes.

Samson indicated he liked the 70%-30% blend since it harms Enfield and Dorchester less. Canaan still is taxed higher than Enfield but the spread between Enfield and Canaan is about \$1.70 with the blended rate rather than the current \$5.46 spread.

Other blending rates could be used but there is no real leveling effect unless the property value factor is at least 25%.

James Jukosky asked why we ever left this formula. The answer was that it seemed fairer to just tax per child. Steve Darrow indicated that he thought it was a fight between big Towns and small Towns. There was fear that Enfield would leave the district if property value was considered. Samson noted that Enfield's fear of paying more is offset by the inability of Canaan to pay the 6<sup>th</sup> highest school tax rate in the state. If this continues and people are afraid of loosing their homes, there will be conflict as budgets are repeatedly voted down by people who can't afford the higher rates. Towns must all understand each other's ability and capacity to pay.



A member of the public from Dorchester argued that current use valuation is a knock out punch since so much of Dorchester's land is in current use. Samson noted that while current use land is assessed for as little as \$40 per acre and could be worth \$800 an acre on the commercial sale market, a Town like Dorchester is wealthy because it has so many thousands of acres at the low value (like being a McDonalds millionaire with \$1 burgers) but with so few kids that the property wealth per student is still 35% higher than Canaan or Grafton or Orange. Dorchester's rate is only \$9.57 now versus Canaan's rate of \$20.66. Samson said he thought that using the blended rate would insure Dorchester against further big jumps if there was another spike in students. (NOTE: Unsure of that conclusion. This will have to be reviewed.)

Claude Pelletier asked if the use of a blended rate would create further schisms between Towns. Smaller districts cost more. Patrick said he felt that no Towns would leave the district since it would be prohibitively expensive to buy out of a district and go it alone. He also thinks that the 1985 change was related to a fear that Enfield would leave. Samson noted that there is already a schism between Enfield and property poor Towns that have tax rates that are as much as 35% higher even though the student count is roughly equal. He said that personally, he thought that there is friction now. He believed that a moderate blend of 70% - 30% would go part way to creating economic fairness while still leaving Enfield less expensive.

Samson moved on to the question of School Board member accountability to the Towns they theoretically represent. Samson reviewed the law for cooperative schools. Patrick noted that it is a regional school. Samson doubted that the distinction is relative under the law. He reviewed all of the requirements. There must be an odd number of members, terms of not more than 3 years and there can be no more than 15 members. The board must reflect 1 person-1 vote in the election of board members. The lowest common denominator would be 1 board member for 300 people. That would result in 35 members if each member represented 300 people. There are various ways outlined in the law. The one currently used is that every voter in the entire district has one vote for all of the members no matter what Towns they represent. That means that no board member is elected in a contested race by the voters of the Towns they are from. The winner must get votes from other Towns. The most votes that one Town would have is 43%. To assure that Towns still hold their elected School Board members accountable to the taxpayers that the members represent, the fairest and simplest way is to retain seven or eight (adding 1 to Grafton) members with all members elected by their Towns of residence only and with all members having votes to cast equal to their share of population. That would give the board members "weighted" voting. As an example, in this system, Enfield would get 44%, Grafton would get 13% and Canaan would get 37%. To win a vote, it would require at least 2 or 3 Towns agreeing.

The argument is that residents of a Towns should get the School Board member that they vote for, not the one that all five Towns voted on. The idea is to assure accountability to taxpayers.

Samson quickly reviewed the increase in local construction (and property value) in Canaan after the new school. It would take 51 years of construction like last year's construction to offset the tax increase in just the past year.



Samson reviewed two School Board races in Canaan. He pointed out where one candidate won Canaan but lost after the votes from other Towns were added. In the second case, the candidate lost both locally and in the district.

Public Comment 9:10 PM

Patrick indicated that we need more people involved. Mike agreed. Patrick indicated that we didn't want 15 board members which could be unwieldy and difficult to fill since getting 7 is sometimes a challenge.

Scott Sanborn indicated that people need to go to budget meetings. They are open to the public. Only 1 member of the public attended this year.

It was noted that funding formulas and how board members are elected are separate issues but generally, it would be good to get additional participation.

John Dow asked if we could sign a petition today calling for a blended formula to assess taxes. Mike indicated that they could but asked to hold off for a couple of weeks to allow for a couple more meetings.

Russell Lester supported the local accountability article with 1 man 1 vote weighted voting. He feels that if one Town fails, or one Town is bankrupted by the budget increase with no way to pay them, we all will fail. If one Town is out, everyone else will still have to pay the costs and the bond, so we need to work together.

James Jukosky noted that it's not the bond that is the problem. Samson agreed but indicated that the overall goal is greater fairness based on ability to pay and more local accountability.

Sue Jukosky asked the Towns if they asked Patrick to attend Selectmen's meetings when Wayne or the School Board didn't provide answers. Josephson jumped in and said no one called him. He pays taxes, so he is accountable. Samson indicated that the Board had not invited anyone after the earlier request had been rejected by Jim Gerding. Samson indicated that Josephson was now invited. Samson indicated that he wanted both members and the Superintendent to listen to the great number of complaints that were coming to the tax collector and to the pleas from families for help so that they would not lose their homes or have to sell. Kim Depelteau Tracy stated that she had attended the Selectmen's meeting as a school board member as requested. She also felt the budget was too high. There was a strident exchange between Samson and Josephson. Scott Borthwick asked them to stop the discussion about accountability.

Russell Lester noted we have the bond and we need to have local representation.

Chris Dow thanked the Towns for putting on the presentation.

Anson Smith said no one addressed the elephant in the room that the school budget was too high and needed to be cut.

Scott Borthwick thanked everyone for coming and indicated that the Canaan Board of Selectmen have a couple of business items that they need to discuss but people are welcome to stay.

The visiting board members from other Towns would like to continue the discussion at more joint meetings.

#### Other Business

Samson presented proposals from 4 delinquent taxpayers asking for further extensions of their forbearance agreement. Three are relatively low amounts owed. One is large but the Towns has nothing to loose by taking the money. Samson reviewed the specifics of each case. Concensus of the Board to approve. Samson was directed to draw up a forbearance extension for signing by the Board. The Board made it clear there would be no further forbearance extensions.

At 9:52 PM Selectman McAlister moved to adjourn. Second by Posnanski.  
Unanimously approved.

---

Scott Borthwick, Chairman

---

David McAlister

---

Al Posnanski  
Canaan Board of Selectmen

**2016-2017 School Board Meetings**

*Handwritten: Andrew*

<b>DATE</b>	<b>Tentative Agenda Items</b>	<b>Comments</b>
<b>Tuesday July 12, 2016</b>	<b>Regular Board Meeting: Committee Reports, Capital Reserve Report</b>	<b>Meeting Held @ CES 6PM</b>
<b>Tuesday July 26, 2016</b>	<b>Regular Board Meeting: Committee Reports, Bus Routes, August Calendar of Events</b>	<b>Meeting Held @ CES 6PM</b>
<b>Tuesday August 9, 2016</b>	<b>Regular Board Meeting: Committee Reports</b>	<b>Meeting Held @ CES 6PM</b>
<b>Tuesday August 23, 2016</b>	<b>Regular Board Meeting: Committee Reports, School Readiness, Budget Calendar, Sept. District Calendar, Sept. Menus</b>	<b>Meeting Held @ CES 6PM</b>
<b>Tuesday Aug. 30, 2016</b>	<b>Staff Pictures (7am-12:15pm) District Opening Day Meeting with Staff (1pm-3pm)</b>	<b>9AM @ MHS</b>
<b>Thursday Sept. 1, 2016</b>	<b>9th Grade Orientation</b>	<b>9AM - Noon</b>
<b>Tuesday Sept. 6, 2016</b>	<b>School Begins for Students</b>	
<b>Tuesday Sept. 13, 2016</b>	<b>Regular Board Meeting: Grafton Selectmen, Committee Reports, Opening Week Reports, 1st Day Enrollment, Field Trips</b>	<b>Meeting Held @ MHS 6PM</b>
<b>Tuesday Sept. 27, 2016</b>	<b>Regular Board Meeting: Dorchester Selectmen, Committee Reports, Oct. District Calendar</b>	<b>Meeting Held @ MHS 6PM</b>
<b>Monday Oct. 10, 2016</b>	<b>School Board/Budget Committee Meeting (CES/EVS Budgets)</b>	<b>6 PM @ MHS</b>
<b>Tuesday Oct. 11, 2016</b>	<b>Regular Board Meeting: Orange Selectmen, Committee Reports, SB 2 Timeline, Field Trips, Oct. 1st Enrollment Report</b>	<b>Meeting Held @ MHS 6PM</b>
<b>Monday Oct. 17, 2016</b>	<b>School Board/Budget Committee Meeting (IRS Budget)</b>	<b>6PM @ MHS</b>
<b>Monday Oct. 24, 2016</b>	<b>School Board/Budget Committee Meeting(MHS Budget)</b>	<b>6PM @ MHS</b>
<b>Tuesday Oct. 25, 2016</b>	<b>Regular Board Meeting: Enfield Selectmen, Committee Reports, Nov. District Calendar, Nov. Menus</b>	<b>Meeting Held @ MHS 6PM</b>
<b>Monday Oct. 31, 2016</b>	<b>School Board/Budget Committee Meeting (SPED)</b>	<b>6PM @ MHS</b>
<b>Monday Nov. 7, 2016</b>	<b>School Board &amp; Budget Committee Meeting (SAU/Dist)</b>	<b>6PM @ MHS</b>
<b>Tuesday Nov. 8, 2016</b>	<b>Regular School Board Meeting: Canaan Selectmen, Committee Reports</b>	<b>Meeting Held @ MHS 6PM</b>
<b>Monday Nov. 14, 2016</b>	<b>School Board Budget Work Session</b>	<b>6PM @ MHS</b>
<b>Tuesday Nov. 22, 2016</b>	<b>Regular Board Meeting: Committee Reports, Dec. District Calendar, Dec. Menus, Review District Mtg. Calendar, Warrants, Quarterly Reports</b>	<b>Meeting Held @ MHS 6PM</b>



# 2016-2017 School Board Meetings

DATE	Tentative Agenda Items	Comments
<b>Monday Dec. 5, 2016</b>	<b>Final Meeting of School &amp; Budget Committee; Board vote on Complete Budget/Budget Committee vote on Complete Budget</b>	<b>6PM @ MHS</b>
<b>Tuesday Dec. 13, 2016</b>	<b>Regular Board Meeting: Committee Reports, Warrant Articles, NHSBA Resolutions</b>	<b>Meeting Held @ MHS 6PM</b>
<b>Tuesday Dec. 27, 2016</b>	<b>Regular Board Meeting: Committee Reports, Warrant Articles, NHSBA Resolutions</b>	<b>Meeting Held @ MHS 6PM</b>
<b>Tuesday Jan. 10, 2017</b>	<b>Regular Board Meeting: Committee Reports, Warrant Articles, Review/Recommendations, Default Budget</b>	<b>Meeting Held @ MHS 6PM</b>
<b>Wednesday Jan. 11, 2017</b>	<b>Budget Committee's Public Hearing on the Budget (3rd Tuesday in January, 1/17/17, is the last date for hearing)</b>	<b>6PM @ MHS</b>
<b>TBD</b>	<b>Budget Committee Public Hearing on Budget SNOW DATE</b>	<b>6PM @ MHS</b>
<b>Tuesday Jan. 24, 2017</b>	<b>Regular Board Meeting: Committee Reports, Deliberative Session Discussion, Feb. District Calendar</b>	<b>Meeting Held @ MHS 6PM</b>
<b>**Saturday Feb. 4, 2017**</b>	<b>Deliberative Session</b>	<b>Meeting Held @ MHS Auditorium 9AM-12PM</b>
<b>Tuesday Feb. 14, 2017</b>	<b>Regular Board Meeting: Committee Reports, Quarterly Reports</b>	<b>Meeting Held @ MHS 6PM</b>
<b>Tuesday Feb. 28, 2017</b>	<b>Regular Board Meeting</b>	<b>Meeting Held @ MHS 6PM</b>
<b>Tuesday March 14, 2017</b>	<b>VOTING DAY</b>	
<b>Tuesday March 28, 2017</b>	<b>Regular Board Meeting: Election of Officers; Board Organization/Orientation, Board/Administration Indemnification, Voting Results, April Menus, April District Calendar, Professional Staff Nominations</b>	<b>Meeting Held @ MHS 6PM</b>
<b>Tuesday April 11, 2017</b>	<b>Regular Board Meeting: Committee Reports, 2018 lunch rates;</b>	<b>Meeting Held @ MHS 6PM</b>
<b>Tuesday April 25, 2017</b>	<b>Regular Board Meeting: Committee Reports, Staff Retirement Party, Handbook Revisions, Quarterly Reports, Support Staff Nominations, May Professional Dev Newsletter</b>	<b>Meeting Held @ MHS 6PM</b>
<b>Tuesday May 9, 2017</b>	<b>Regular Board Meeting: Committee Reports, Handbook Revisions, Board Retreat</b>	<b>Meeting Held @ MHS 6PM</b>
<b>Tuesday May 23, 2017</b>	<b>Regular Board Meeting: Committee Reports, June Menus, June District Calendar</b>	<b>Meeting Held @ MHS 6PM</b>
<b>Sunday June 4, 2017</b>	<b>Senior Awards Night</b>	<b>6PM @ MHS</b>

All meetings are subject to change.  
Please call 632-5563 to confirm meeting date and time.



## 2016-2017 School Board Meetings

DATE	Tentative Agenda Items	Comments
<b>Tuesday June 13, 2017</b>	<b>Regular Board Meeting: Committee Reports, Bids-Paper, Propane, Oil; Authority to Hire for Summer ; Professional Dev Newsletter</b>	<b>Meeting Held @ MHS 6PM</b>
<b>Friday June 16, 2017</b>	<b>Graduation</b>	<b>6PM @ MHS</b>
<b>Tuesday June 27, 2017</b>	<b>Regular Board Meeting: Committee Reports; Quarterly Reports; July District Calendar</b>	<b>Meeting Held @ MHS 6PM</b>
<p>Please call to confirm times and dates as meetings are subject to change without notice. Call 632-5563.</p>		

# Memorandum

**COPY**

---

**To:** Mascoma Valley Regional School Board  
**From:** Debra Ford, Business Administrator  
**Date:** 7/21/2016  
**Re:** July 26, 2016 Report

---

Included in the informational only section of your board packet is the FY2016 Cooperative Apportionment from the New Hampshire Department of Revenue Administration (NH DRA.) This report shows the total apportionment (budget less local revenue) and how it is calculated for each of the five towns.

Currently our apportionment is based 100% on Average Daily Membership (ADM). The number of students from each town is divided by the total number of students. This percentage is then multiplied by the total amount to apportion to determine each town's local tax assessment.

Also included in the informational only section is the Tax Rate Breakdown from each town. This NH DRA report shows the total valuation for each town along with the appropriations and revenues used to calculate the tax rate.

In 1974, the District voted to change the apportionment formula. Previously the formula was 90% for Canaan and Enfield and 10% for Dorchester, Grafton and Orange. The individual shares were based 50% on Equalized Valuation (EV) and 50% ADM. The new adopted formula was 80% ADM and 20% EV.

In 1980, the District voted to change the apportionment formula to 60% ADM and 40% EV based on the recommendations of the MVRSD Apportionment Study Committee.

This formula was almost immediately found to be inequitable and another committee was formed. This committee determined that "equalized valuation is a poor barometer on which to base school obligations, high amounts of land in current use is a common problem that all communities share and most importantly, we need a formula all of us can understand and one that unites all communities into one school system." However the formula may only be changed once every five years.

The District again voted to change the formula to 100% ADM effective July 1, 1985.

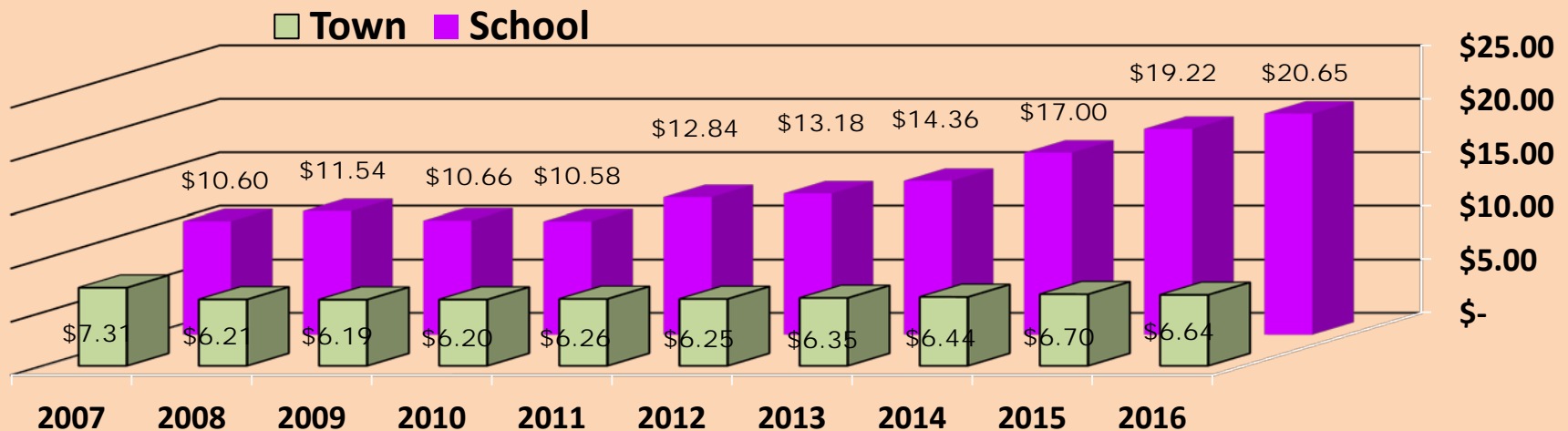
# Mascoma Valley Towns and Taxpayers

Balance for quality education,  
affordable taxes, town services and  
students who are prepared for life

# Town of Canaan Concerns

*9 Year Change in School tax rate is 95% increase*

*School tax rate change since last year is a 7.4% increase*



*9 Year change in Town tax rate is minus 9%*

*Town tax rate change since last year is a 1% decrease*



# Town of Canaan Concerns

- Canaan's school tax rate is **6<sup>th</sup> highest** in New Hampshire out of 244.
- Canaan's school tax rate increased by 11% a year, more than **40%, over the past three years.**
- Canaan's property value increased by 5% over the past five years. Even with the 5% higher tax base, the rate went up another 7%.
- Canaan Board of Selectmen has repeatedly **asked the school board to keep costs reasonable.**
- Voters blame the big increases on the school bond, but all **debt service for the school renovations are capped at 7.6% of taxes raised** as of this year and will go down over time as the rest of the budget grows.
- Canaan increases for school operations **increased 35% over the past three years** not counting the bond.
- School board **members are elected at large** and four other towns decide who will represent Canaan.

- School Board members are told they don't answer to Canaan voters but instead answer to all district voters. If that's true, **Canaan has no representation.**
- Cost increases are magnified by **reduced state aid** to education.
- Cost increases **fluctuate wildly** since they are based on fluctuating student populations which are the sole basis currently used for allocating school taxes.
- School taxes **do not take into account how wealthy** a town's tax base is.
- Town governments have to send tax bills and collect the taxes for the school.
- Towns have to pay the schools even if taxpayers are delinquent.
- Taxpayers blame the Towns** for higher tax bills.

What concerns do  
other Mascoma towns  
have, if any?

# District Wide Concerns

## **CONCERNS RAISED BY CANAAN TAXPAYER COMMENTS AND TOWN SELECTMEN COMMENTS (labeled as Town)**

Dramatic School Tax Increases.

School Board that doesn't listen.

Taxpayers blame towns for school tax hikes.

School taxes assessed on a town based solely on the number of students from the town. (Town of Canaan)

Taxes that fluctuate greatly based on a relatively small change in students. (Town of Canaan)

Budgets go up 8% a year even as student populations go down 2% a year. (Town of Canaan)

Rental housing that doesn't generate enough tax revenue to cover student costs. (Town of Canaan)

Unequal taxable property between towns.

Sense of hopelessness about education.

Feeling powerless in controlling our kids education.

Quality of Education.

People losing their homes.

Teachers are making more than we are and their pay is increasing faster.

People who are property rich but income poor.

High percentages of current use land assessed at very low values that do not contribute to the cost of education.

Schools waste money.

People who are more affluent that are willing to increase the tax rate for better education opportunities which results in harm to low or moderate income tax payers.



What are the  
Facts?

# How do the **SCHOOL** tax rates in our five towns compare to the other 219 New Hampshire Towns?

The range in **school tax rates** is a high of \$23.59 to a low of \$.19.

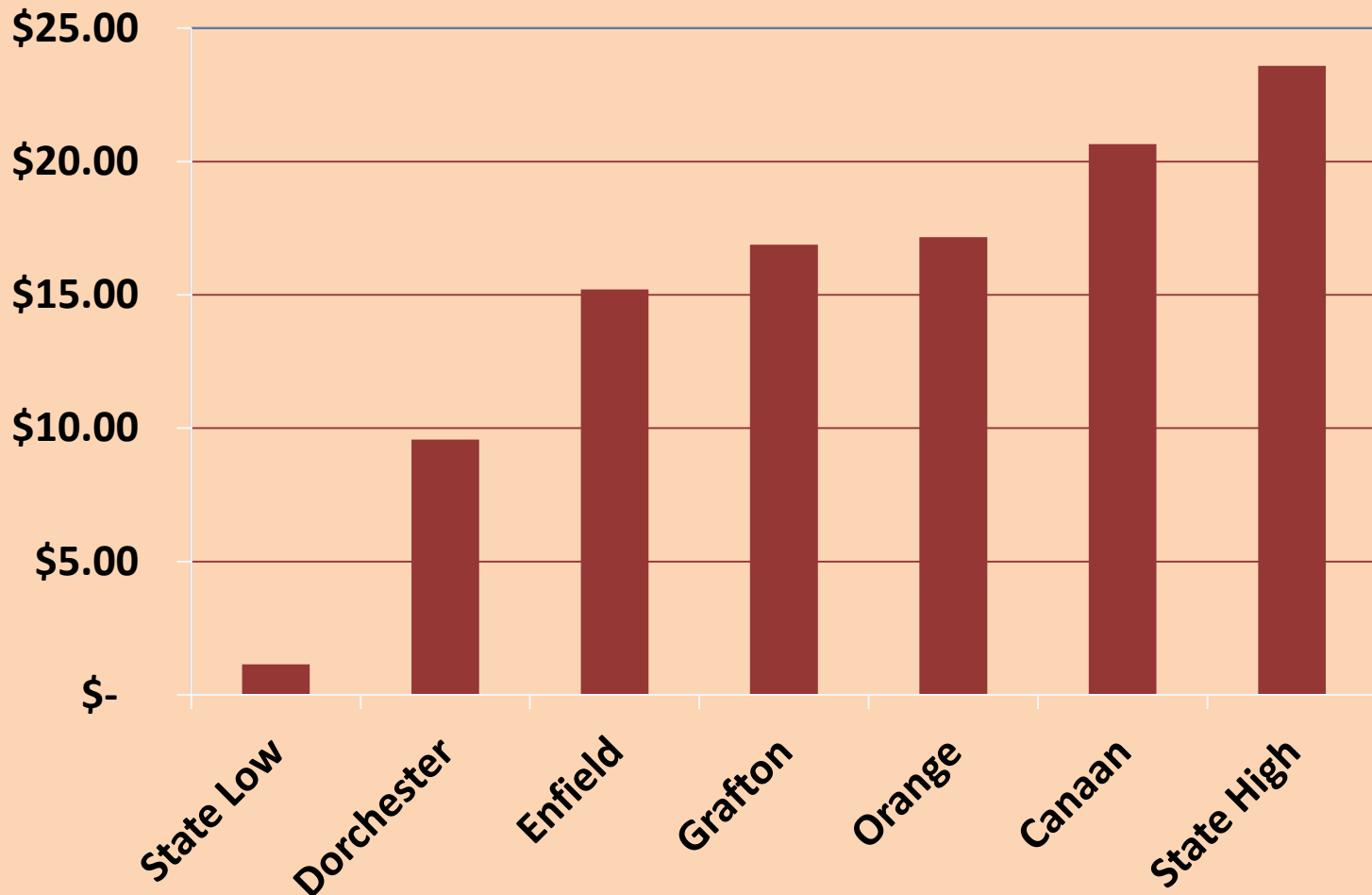
Canaan is **6<sup>th</sup>** highest at \$20.65

Orange is **29<sup>th</sup>** highest at \$17.16

Grafton is **36<sup>th</sup>** highest at \$16.88

Enfield is **71<sup>st</sup>** highest at \$15.20 and

Dorchester is **164<sup>th</sup>** highest at \$9.57



**Same District Budget. Same cost per pupil. Not the same tax rate. Not the same tax raised on a \$100,000 house. From the 6<sup>th</sup> highest to the 164<sup>th</sup> highest in the state**

*New Hampshire*

*Department of  
Revenue Administration*

**2016**

<b>Municipality</b>	<b>Date</b>	<b>Valuation</b>	<b>State Ed.</b>	<b>Local Ed.</b>	<b>Total Rate</b>
(U) Atkinson & Gilmanton Academy Grant	10/04/16	\$695,404.00	\$2.57	(\$2.65)	\$0.00
Brookline	10/18/16	\$505,931,449.00	\$2.47	\$23.59	\$32.56
Fremont	10/17/16	\$390,851,633.00	\$2.30	\$22.65	\$29.88
Charlestown	11/17/16	\$253,603,384.00	\$2.49	\$21.09	\$35.05
Hopkinton	10/03/16	\$586,611,121.00	\$2.52	\$21.07	\$33.55
Middleton	10/28/16	\$161,445,248.00	\$2.24	\$20.96	\$36.16
<b>Canaan</b>	<b>11/07/16</b>	<b>\$329,827,077.00</b>	<b>\$2.39</b>	<b>\$20.65</b>	<b>\$31.47</b>
Troy	10/25/16	\$97,786,555.00	\$2.24	\$20.44	\$36.62
Sandown	10/25/16	\$513,211,780.00	\$2.54	\$20.34	\$29.16
Madbury	10/14/16	\$217,052,800.00	\$2.34	\$19.52	\$28.59
Langdon	11/09/16	\$55,423,081.00	\$2.46	\$19.29	\$29.73
Newton	10/27/16	\$489,154,798.00	\$2.23	\$19.27	\$26.16
Henniker	11/02/16	\$380,977,900.00	\$2.33	\$19.21	\$33.33
Danville	10/25/16	\$379,726,251.00	\$2.18	\$19.05	\$26.65
Marlborough	11/14/16	\$170,461,945.00	\$2.20	\$19.00	\$30.18
Mont Vernon	11/02/16	\$250,907,355.00	\$2.32	\$18.84	\$29.45
Rollinsford	11/07/16	\$224,890,171.00	\$2.60	\$18.72	\$27.98
Lee	10/26/16	\$431,424,671.00	\$2.37	\$18.51	\$29.25
Penacook	11/04/16		\$0.00\$2.25	\$18.51	\$33.34
Orford	11/10/16	\$132,971,101.00	\$2.36	\$18.35	\$27.36
Milford	10/27/16	\$1,307,204,161.00	\$2.31	\$18.25	\$28.96
Barnstead	10/12/16	\$432,498,786.00	\$2.28	\$17.82	\$27.25
Bethlehem	11/04/16	\$222,708,424.00	\$2.39	\$17.82	\$27.46
Epping	11/02/16	\$685,664,074.00	\$2.33	\$17.61	\$25.94
Rindge	10/11/16	\$511,554,217.00	\$2.38	\$17.43	\$27.91
Plainfield	10/06/16	\$259,672,028.00	\$2.47	\$17.40	\$28.35
Hampstead	10/25/16	\$1,007,054,646.00	\$2.37	\$17.37	\$24.20
Somersworth	10/20/16	\$823,974,928.00	\$2.37	\$17.26	\$32.12
<b>Orange</b>	<b>11/02/16</b>	<b>\$30,715,006.00</b>	<b>\$2.15</b>	<b>\$17.16</b>	<b>\$24.75</b>
Brentwood	10/20/16	\$541,559,863.00	\$2.24	\$17.13	\$24.25
Allenstown	10/24/16	\$241,468,083.00	\$2.44	\$17.07	\$33.86
Unity	11/01/16	\$122,890,465.00	\$2.40	\$17.01	\$30.13
Kingston	10/26/16	\$618,802,225.00	\$2.50	\$16.97	\$25.50
New Ipswich	10/26/16	\$369,827,836.00	\$2.27	\$16.92	\$26.23
Swanzey	10/27/16	\$519,845,155.00	\$2.41	\$16.90	\$28.87
<b>Grafton</b>	<b>10/11/16</b>	<b>\$112,142,135.00</b>	<b>\$2.69</b>	<b>\$16.88</b>	<b>\$26.14</b>
Sullivan	11/02/16	\$50,628,358.00	\$2.32	\$16.83	\$31.58
Winchester	11/21/16	\$257,318,832.00	\$2.35	\$16.74	\$30.53
Pembroke	10/26/16	\$571,080,924.00	\$2.34	\$16.66	\$29.00
Peterborough	10/18/16	\$612,238,495.00	\$2.49	\$16.65	\$30.84

# Gross Expenditures over time

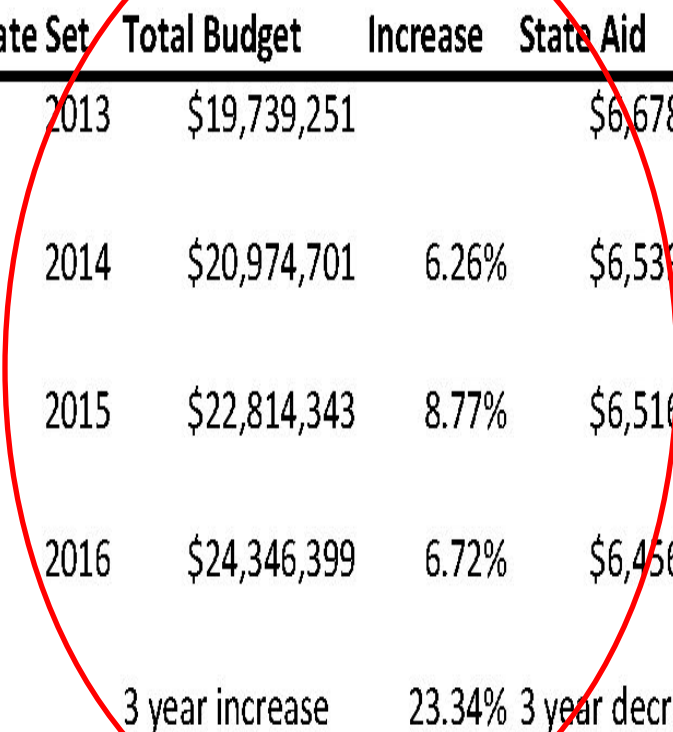
## 2013 / 2017

	<b>GROSS EXPENSE</b>	<b>Increase/Decrease</b>
<b>2013-2014</b>	<b>\$22,050,655</b>	
<b>2014-2015</b>	<b>\$21,744,611</b>	<b>-1.39%</b>
<b>2015-2016</b>	<b>\$25,459,237</b>	<b>17.08%</b>
<b>2016-2017</b>	<b>\$26,695,874</b>	<b>4.86%</b>

**3 Year increase is 21% - 3 Year federal inflation (cost of living) increase is 3.37%**



# Budgets are going up



School Year	Rate Set	Total Budget	Increase	State Aid	Inc./Decrease	Taxes Raised	Increase
2013-2014	2013	\$19,739,251		\$6,678,104		\$13,061,147	
2014-2015	2014	\$20,974,701	6.26%	\$6,539,240	-2.08%	\$14,435,461	10.5%
2015-2016	2015	\$22,814,343	8.77%	\$6,516,915	-0.34%	\$16,297,480	12.9%
2016-2017	2016	\$24,346,399	6.72%	\$6,456,429	-0.93%	\$17,891,929	9.8%
		3 year increase	23.34%	3 year decrease	-3.32%	3 year increase	36.99%

**Budget Numbers AFTER other local non-tax revenue**

# Even a default budget is higher than last years budget

Even with a 2016 defeated budget, the default budget is 6.72% higher

School Year	Rate Set	Total Budget	Increase	State Aid	Inc./Decrease	Taxes Raised	Increase
2013-2014	2013	\$19,739,251		\$6,678,104		\$13,061,147	
2014-2015	2014	\$20,974,701	6.26%	\$6,539,240	-2.08%	\$14,435,461	10.5%
2015-2016	2015	\$22,814,343	8.77%	\$6,516,915	-0.34%	\$16,297,480	12.9%
2016-2017	2016	\$24,346,399	6.72%	\$6,456,429	-0.93%	\$17,891,929	9.8%
		3 year increase	23.34%	3 year decrease	-3.32%	3 year increase	36.99%

Budget Numbers AFTER other local non-tax revenue

# State Aid is going down

School Year	Rate Set	Total Budget	Increase	State Aid	Inc./Decrease	Taxes Raised	Increase
2013-2014	2013	\$19,739,251		\$6,678,104		\$13,061,147	
2014-2015	2014	\$20,974,701	6.26%	\$6,539,240	-2.08%	\$14,435,461	10.5%
2015-2016	2015	\$22,814,343	8.77%	\$6,516,915	-0.34%	\$16,297,480	12.9%
2016-2017	2016	\$24,346,399	6.72%	\$6,456,429	-0.93%	\$17,891,929	9.8%
3 year increase			23.34%	3 year decrease	-3.32%	3 year increase	36.99%

**Budget Numbers AFTER other local non-tax revenue**

# The amount to be raised by local taxes has gone up throughout the District

School Year	Rate Set	Total Budget	Increase	State Aid	Inc./Decrease	Taxes Raised	Increase
2013-2014	2013	\$19,739,251		\$6,678,104		\$13,061,147	
2014-2015	2014	\$20,974,701	6.26%	\$6,539,240	-2.08%	\$14,435,461	10.5%
2015-2016	2015	\$22,814,343	8.77%	\$6,516,915	-0.34%	\$16,297,480	12.9%
2016-2017	2016	\$24,346,399	6.72%	\$6,456,429	-0.93%	\$17,891,929	9.8%
		3 year increase	23.34%	3 year decrease	-3.32%	3 year increase	36.99%

**Budget Numbers AFTER other local non-tax revenue**

Unspent Money (Surplus or  
Unassigned Fund Balance) used  
to reduce the next year's school  
tax burden is less ...  
so local taxes to be collected are  
higher



SCHOOL:

Mascoma

Advisor's Initials:

SG

Date:

10/5/2015

**BUDGETARY FUND BALANCE RETENTION**

Completing this form indicates that the School District has adopted Fund Balance Retention under RSA 198:4-b II

RSA 198:4-b II. Notwithstanding any other provision of law, a school district by a vote of the legislative body may authorize, indefinitely until specific rescission, the school district to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment pursuant to RSA 198:5, for the purpose of having funds on hand to use as a revenue source for emergency expenditures and overexpenditures under RSA 32:11, or to be used as a revenue source to reduce the tax rate.

Prior Year amount retained:

50,000

Less Emergency Expenditure approved by DOE:

0

Retained amount available for Current Year:

50,000

**2015**

Your District's calculated 2.5% of Net Assessment amount is:

\$426,430

Retention amount is figured on prior year's net assessment (apportionment) less grant amount.

Your budgetary unassigned fund balance from the MS-25 is:

\$1,174,508

The amount voted from "surplus" is:

\$125,000

The amount used for RSA 32:11 emergency appropriation is:

\$0

The amount you wish to use to reduce taxes:

\$964,221

The amount you wish to retain is:

\$85,287

Amount retained cannot be greater than the 2.5% of the net assessment amount listed above.

**Amount NOT used to reduce taxes**

SCHOOL:

MASCOMA REGIONAL

Advisor's Initials:

SD

Date:

10/4/2016

**BUDGETARY FUND BALANCE RETENTION**

Completing this form indicates that the School District has adopted Fund Balance Retention under RSA 198:4-b II

RSA 198:4-b II. Notwithstanding any other provision of law, a school district by a vote of the legislative body may authorize, indefinitely until specific rescission, the school district to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment pursuant to RSA 198:5, for the purpose of having funds on hand to use as a revenue source for emergency expenditures and overexpenditures under RSA 32:11, or to be used as a revenue source to reduce the tax rate.

Prior Year amount retained:

85,287

Less Emergency Expenditure approved by DOE:

0

Retained amount available for Current Year:

85,287

**2016**

Your District's calculated 2.5% of Net Assessment amount is:

\$570,359

Your **budgetary unassigned fund balance** from the MS-25 is:

\$1,164,445

The amount **voted** from "surplus" is:

\$125,000

The amount used for RSA 32:11 **emergency** appropriation is:

\$0

The amount you wish to use to reduce **taxes**:

\$739,445

The amount you wish to **retain** is:**Amount NOT used to reduce  
taxes**

\$300,000

\$ 17,891,929 To be Raised Locally

**AS BILLED AFTER HOLDING BACK \$300,000**

	ADM %		CURRET TAX RATE
Canaan	0.408173	\$ 7,303,002	\$ 21.62
Dorchester	0.030712	\$ 549,497	\$ 14.17
Enfield	0.410176	\$ 7,338,840	\$ 13.86
Grafton	0.116729	\$ 2,088,507	\$ 18.06
Orange	0.03421	\$ 612,083	\$ 19.35
		1 \$ 17,891,929	

\$ 17,591,929 To be Raised Locally

**TAXES REDUCED BY APPLYING THE RETAINED \$300,000**

	ADM %		TAX RATE IF \$300,000 HAD BEEN APPLIED	Difference
Canaan	0.408173	\$ 7,180,550	\$ 21.26	-1.66%
Dorchester	0.030712	\$ 540,283	\$ 13.93	-1.69%
Enfield	0.410176	\$ 7,215,787	\$ 13.63	-1.66%
Grafton	0.116729	\$ 2,053,488	\$ 17.75	-1.72%
Orange	0.03421	\$ 601,820	\$ 19.02	-1.7%
		1 \$ 17,591,929		

The increase in the tax load over the last 4 years due to the bond is 7.6% after state aid

District		Debt Svc.	Percent of
Taxes Raised	Increase	in budget	Taxes
\$13,061,147			
\$14,435,461	10.5%	\$149,262	1.0%
\$16,297,480	12.9%	\$1,025,257	6.3%
\$17,891,929	9.8%	\$1,358,454	7.6%
3 year increase	36.99%		

Budget Numbers AFTER other local non-tax revenue

The bond cost for renovations is 7.6% of the amount raised locally now. It's a fixed cost. It will go down as a percent of the local tax load as the tax load for annual operating costs increases

# Isn't the Bond a lot more expensive?

Rate **Projections by Bob Cusick** Prior to Vote and Actual in 2016

<u>Town</u>	<u>Projected</u>	<u>Actual</u>
Canaan	\$1.44	<b>\$1.57</b>
Dorchester	\$1.29	<b>\$.73</b>
Enfield	\$1.03	\$1.05
Grafton	\$1.44	<b>\$1.28</b>
Orange	\$1.59	<b>\$1.30</b>



Local Taxes needed for the District  
are apportioned and raised solely by  
the number of students

**MASCOMA VALLEY REGIONAL (K-12)**

1963

SAU 62

Canaan

Grafton

Dorchester

Orange

Enfield

Formula: 100% ADM (Change to formula eff. 7/1/85)

# Overall the student population is declining

	ADM - 13-14	As Reported	
	9/10/2014	ADM %	
Canaan	486.91	✓ 0.4016813	
Dorchester	30.65	✓ 0.0252850	
Enfield	507.63	✓ 0.4187744	
Grafton	152.64	✓ 0.1259219	
Orange	34.35	✓ 0.0283374	
Total	1,212.18	1.0000000	

2015

Used in 2015

	ADM - 14-15	As Reported	
	3/15/2016	ADM %	
Canaan	480.84	0.408173	
Dorchester	36.18	0.030712	
Enfield	483.20	0.410176	
Grafton	137.51	0.116729	
Orange	40.30	0.034210	
Total	1,178.03	1.000000	

2016

Used in 2016

# While student population is declining, the budget is increasing

Between 2013 and 2016

		Budget			Students
2013	\$19,739,251			1,264	
2014	\$20,974,701	Up 23%		1,228	Down 7%
2015	\$22,814,343			1,212	
2016	\$24,346,399			1,178	

# Tax burdens vary depending on individual town valuations

2016

		Total Tax Base	Students	Tax Base Per Pupil
Canaan	\$	337,820,177	480.84	\$702,563
Dorchester	\$	38,787,028	36.18	\$1,072,057
Enfield	\$	529,481,096	483.2	\$1,095,780
Grafton	\$	115,669,535	137.51	\$841,172
Orange	\$	31,634,106	40.3	\$784,965

More tax base per pupil means a lower tax rate and less tax collected on a \$100,000 house

Relatively small changes in  
student numbers by a town can  
significantly increase local taxes

# Dorchester 2015 / 2016

**\$24,346,399 Budget**

## 2016-2017 Budget and 2016 (act. 2015) Kids – 36.18

	Canaan	Dorchester	Enfield	Grafton	Orange
State Aid	\$2,958,275	\$376,708	\$1,940,070	\$889,255	\$290,162
ADM %	0.408173	0.030712	0.410176	0.116729	0.03421
Tax	\$6,979,268	\$371,019	\$8,046,239	\$1,952,676	\$542,728

---

## 2016-2017 Budget and 2015 (act. 2014) Kids (JUST DORCHESTER) - 30.65

\$24,346,399	Canaan	Dorchester	Enfield	Grafton	Orange
State Aid	\$2,958,275	\$376,708	\$1,940,070	\$889,255	\$290,162
ADM %	0.410098081	0.026140725	0.412110874	0.117279318	0.034371002
Tax	\$7,026,137	\$259,725	\$8,093,346	\$1,966,074	\$546,648
Difference	\$46,869	(\$111,294)	\$47,107	\$13,398	\$3,920

# Canaan – Enfield 2015 / 2016 ADM

**\$24,346,399 Budget**

## 2016-2017 Budget and 2016 (act. 2015) Kids

Students	480.84	36.18	483.20	137.51	40.30
	Canaan	Dorchester	Enfield	Grafton	Orange
State Aid	\$2,958,275	\$376,708	\$1,940,070	\$889,255	\$290,162
ADM %	0.408173	0.030712	0.410176	0.116729	0.03421
Tax	\$6,979,268	\$371,019	\$8,046,239	\$1,952,676	\$542,728

## 2016-2017 Budget and 2015 (act. 2014) Kids ALL TOWNS

Students		486.91	30.65	507.63	152.64	34.35
	\$24,346,399	Canaan	Dorchester	Enfield	Grafton	Orange
State Aid		\$2,958,275	\$376,708	\$1,940,070	\$889,255	\$290,162
ADM %		0.4016813	0.025285	0.4187744	0.1259219	0.0283374
Tax		\$6,821,218	\$238,891	\$8,255,579	\$2,176,490	\$399,752
Difference		(\$158,050)	(\$132,128)	\$209,340	\$223,814	(\$142,977)



CANAAN		Tax Budget		Increase or District		CANAAN		Bond Part Percent of		CANAAN		CANAAN		CANAAN		District	CANAAN				
School Year	Increase	State Aid	Decrease	Taxes Raised	Increase	Total Rate	of Rate	Taxes	Operations Rate	Taxes to be raised	Inc. Rate	Oper.	Inc.	Oper.	Inc.						
2013-2014		\$6,678,104		\$13,061,147		\$14.36			\$14.36	\$4,637,791											
2014-2015	6.26%	\$6,539,240	-2.08%	\$14,435,461	10.5%	\$17.00	\$0.18	1.0%	\$16.82	\$5,459,208	18.38%	9.38%	17.16%								
2015-2016	8.77%	\$6,516,915	-0.34%	\$16,297,480	12.9%	\$19.22	\$1.21	6.3%	\$18.01	\$6,201,581	13.06%	6.90%	7.05%								
2016-2017	6.72%	\$6,456,429	-0.93%	\$17,891,929	9.8%	\$20.65	\$1.57	7.6%	\$19.08	\$6,979,268	7.44%	8.26%	5.95%								
3 year 23.34% Increase						3 year -3.32% Decrease						36.99%									
						Advertised						43.80%		26.59%		32.88%					
						Target						\$1.44		Annual Change		14.60%		8.86%		10.96%	

DORCHESTER													
Tax Budget		Increase or		District		DORCHESTER		Bond Part Percent of		DORCHESTER		DORCHESTER	
School Year	Increase	State Aid	Decrease	Taxes Raised	Increase	Total Rate	of Rate	Taxes	Operations Rate	Taxes to be raised	Inc. Rate	District Oper. Inc.	DORCHESTER Oper. Inc.
2013-2014		\$6,678,104		\$13,061,147		\$6.57			\$6.57	\$267,673			
2014-2015	6.26%	\$6,539,240	-2.08%	\$14,435,461	10.5%	\$6.31	\$0.07	1.0%	\$6.24	\$241,764	-3.96%	9.38%	-4.95%
2015-2016	8.77%	\$6,516,915	-0.34%	\$16,297,480	12.9%	\$6.19	\$0.39	6.3%	\$5.80	\$238,336	-1.90%	6.90%	-7.11%
2016-2017	6.72%	\$6,456,429	-0.93%	\$17,891,929	9.8%	\$9.57	\$0.73	7.6%	\$8.84	\$371,019	54.60%	8.26%	52.46%
3 year 23.34% Increase						Advertised					45.66%	26.59%	34.60%
						Target	\$1.29	Annual Avg. Change			15.22%	8.86%	11.53%

ENFIELD		Tax Budget		Increase or		District		ENFIELD	Bond Part	Percent of	ENFIELD	ENFIELD	ENFIELD	District	ENFIELD
School Year	Increase	State Aid	Decrease	Taxes Raised	Increase	Total Rate	of Rate	Taxes	Operations Rate	Taxes to be raised	Inc. Rate	Oper.	Inc.	Oper.	Inc.
2013-2014		\$6,678,104		\$13,061,147		\$11.20			\$11.20	\$6,219,700					
2014-2015	6.26%	\$6,539,240	-2.08%	\$14,435,461	10.5%	\$12.75	\$0.13	1.0%	\$12.62	\$6,660,756	13.84%	9.38%	12.66%		
2015-2016	8.77%	\$6,516,915	-0.34%	\$16,297,480	12.9%	\$14.29	\$0.90	6.3%	\$13.39	\$7,486,046	12.08%	6.90%	6.13%		
2016-2017	6.72%	\$6,456,429	-0.93%	\$17,891,929	9.8%	\$15.20	\$1.15	7.6%	\$14.05	\$8,046,239	6.37%	8.26%	4.89%		
3 year 23.34% Increase															
						Advertised						35.71% 26.59% 25.41%			
						Target						\$1.03 Annual Avg. Change 11.90% 8.86% 8.47%			

GRAFTON		Tax Budget		Increase or		District		GRAFTON		Bond Part		Percent of		GRAFTON		GRAFTON		GRAFTON		District		GRAFTON	
School Year	Increase	State Aid	Decrease	Taxes Raised	Increase	Total Rate	of Rate	Taxes	Operations Rate	Taxes to be raised	Inc. Rate	Oper.	Inc.	Oper.	Inc.	Taxes to be raised	Inc. Rate	Oper.	Inc.	Oper.	Inc.	Oper.	Inc.
2013-2014		\$6,678,104		\$13,061,147		\$11.83			\$11.83	\$1,506,991													
2014-2015	6.26%	\$6,539,240	-2.08%	\$14,435,461	10.5%	\$12.80	\$0.13	1.0%	\$12.67	\$1,640,374	8.20%	9.38%	7.08%										
2015-2016	8.77%	\$6,516,915	-0.34%	\$16,297,480	12.9%	\$17.27	\$1.09	6.3%	\$16.18	\$2,004,349	34.92%	6.90%	27.76%										
2016-2017	6.72%	\$6,456,429	-0.93%	\$17,891,929	9.8%	\$16.88	\$1.28	7.6%	\$15.60	\$1,952,676	-2.26%	8.26%	-3.62%										
3 year 23.34% Increase						Advertised				Annual Avg. Change				42.69%		26.59%		31.85%					
						Target								14.23%		8.86%		10.62%					

ORANGE			Tax Budget		Increase or Decrease		District		ORANGE		Bond Part		Percent of		ORANGE		ORANGE		ORANGE		District		ORANGE	
School Year	Increase	State Aid	Decrease	Taxes Raised	Increase	Total Rate	of Rate	Taxes	Operations Rate	Taxes to be raised	Inc. Rate	Oper. Inc.	Inc.	Oper. Inc.										
2013-2014		\$6,678,104		\$13,061,147		\$14.92			\$14.92	\$428,992														
2014-2015	6.26%	\$6,539,240	-2.08%	\$14,435,461	10.5%	\$15.02	\$0.16	1.0%	\$14.86	\$433,359	0.67%	9.38%	-0.37%											
2015-2016	8.77%	\$6,516,915	-0.34%	\$16,297,480	12.9%	\$11.70	\$0.74	6.3%	\$10.96	\$367,116	-22.10%	6.90%	-26.24%											
2016-2017	6.72%	\$6,456,429	-0.93%	\$17,891,929	9.8%	\$17.16	\$1.30	7.6%	\$15.86	\$542,727	46.67%	8.26%	44.63%											
3 year 23.34% Increase						Advertised									15.01%	26.59%	6.28%							
						Target									\$1.59	Annual Avg. Change	5.00%	8.86%	2.09%					

# Summary of Impacts to Tax Rates & Taxes

- **School tax rates are very high. Canaan is 6<sup>th</sup> highest. All but Dorchester are in the top third.**
- **Gross school budgets have gone up 21% over 3 years.**
- **Inflation has only gone up 3.4% over three years.**
- **School expenses after non-tax revenue like fees is up 23% over 3 years.**
- **Voting down the budget still resulted in a 6.7% increase in the budget.**
- **State aid has gone down 3% over the last 3 years.**
- **The amount needed from local taxes, after state aid and non-tax revenue, has gone up 37% over the last three years.**
- **The school has reduced the use of prior year surplus to keep taxes down by about 33%.**



- The **bond is 7.6%** of the local amount raised by taxes and isn't much different than projected.
- The **tax increase without the bond would have been 29%** over the last 3 years.
- Taxes are assessed on the number of students.**
- There is no relationship between numbers of students and property wealth.**
- Students are declining (-7%) and budgets are increasing (+29%).**
- Student numbers can vary quickly by towns with major impact on the tax rates.**

## **PUBLIC COMMENT & QUESTIONS**

# Strategies to Hold Down Costs

*These have been discussed by taxpayers. The ones with an asterisk are from the Canaan Board of Selectmen. All have ramifications*

- Spend less. Cut by a percentage. Restructure programs. Look for more economies. Reduce staffing.
  - Flat line spending. Flat pay increases.
  - Increases similar to inflation – 1-2% a year.
  - Vote down budgets.
  - Vote to amend appropriation at the deliberative session.
  
  - Increase outside revenue – tuition students with incremental cost only.
  - Increase state aid.
  - Stabilize state aid.
  - Other grant funding.
  - Donations.
  - Revenue events.
  - Maximum use of surplus money to keep taxes down.
  
  - School Board members must be accountability to taxpayers in the town they are from so that they can defend the taxes in that town and not insulated from the taxpayers by votes from other towns. \*
  
  - Check residency of every student attributed to the a sending town. \*
  
  - Add a “wealth” factor to the formula to allocated taxes to a given town.
- 21 of 33 cooperative school districts use a combination of students (ADM) and share of assessed valuation. \*

**195:1 Definitions.** – The terms used in this chapter shall be construed as follows, unless a different meaning is clearly apparent from the language or context:

I. "Cooperative school district" means a **district composed of 2 or more school districts** of the state associated together under the provisions of this chapter and may include either the elementary schools, the secondary schools, or both.

## ALLOCATING COSTS

### 195:7 Costs of Capital Outlay and Operation. –

I. If a cooperative school district was organized prior to July 1, 1963, during the first 5 years after the formation of a cooperative school district each preexisting district shall pay its share of all capital outlay costs and operational costs in accordance with either one of the following formulas as determined by a majority vote of the cooperative district meeting:

(a) All such costs shall be apportioned on the basis of the ratio that the equalized valuation of each preexisting district bears to that of the cooperative district; or

(b) One-half of all such costs shall be apportioned on the basis of the ratio that the equalized valuation of each preexisting district bears to that of the cooperative district and 1/2 shall be apportioned on the average daily membership for the preceding year.

(c) Some other formula offered by the cooperative school board with the board's recommendation, adopted by the cooperative school district and approved by the state board of education.

## ALLOCATING COSTS

**195:8 Reconsideration Procedure.** – If the apportionment formula for a cooperative school district has been duly changed, the basis for the apportionment of all such costs may be subject to review, pursuant to an article for that purpose duly inserted in the warrant for a district meeting to be held at any time after the expiration of the 5-year period measured from the date of the meeting at which the last change was made to the cost apportionment formula. In either case, the cooperative school district may then by majority vote elect to apportion all such costs by the adoption of one of the formulas set forth in RSA 195:7, I(a), (b), or (c). Such apportionment may be reviewed in the same manner at any time in order to permit the enlargement of the territory of a school district or an increase in the number of grades for which the district shall be responsible.

# ALLOCATING COSTS

**195:14-a Alternative Method of Apportioning Operating Costs. – II.** The question on the adoption of an alternative method of apportioning operating costs shall be proposed as an article in the warrant of the next cooperative school district annual or special meeting pursuant to RSA 195:13. A majority of voters present and voting on the question in each city or town in the cooperative school district shall be required to approve the alternative method of apportioning operating costs. Upon approval, the clerk of the cooperative school district shall send to the state board of education a certified copy of the warrant.





**NAME OF COOPERATIVE****PRE-EXISTING DISTRICTS**

**GOV. WENTWORTH REGIONAL (K-12)**  
1969  
SAU 49

Brookfield  
Ossipee

Effingham  
Tuftonboro

New Durham  
Wolfeboro

Formula: Total operating expenses 75% on ADM - 25% on equalized valuation. Adequacy Aid credit to pre-existing districts.

**HAVERHILL COOPERATIVE (K-12)**

Formula:

No Apportionment Necessary

**HILLSBORO-DEERING COOPERATIVE (K-12)**  
1954  
SAU 34

Deering

Hillsboro

Formula: Total operating expenses - 50% ADM - 50% equalized valuation. (Change to formula eff. 7/1/98)

**HOLLIS/BROOKLINE COOP (7-12)**  
1991  
SAU 41

Brookline

Hollis

Formula: Total operating expense 95% on ADM of Grades 7-12 and 5% on equalized valuation. Capital expenses 100% on equalized valuation. Adequacy Aid credit to pre-existing district. (Change to formula eff. 7/1/15)

**INTER-LAKES COOPERATIVE (K-12)**  
1954  
SAU 2

Center Harbor

Meredith

Sandwich

Formula: Total operating expenses 50% ADM and 50% equalized on valuation.

**JAFFREY-RINDGE COOPERATIVE (K-12)**  
1970  
SAU 47

Jaffrey

Rindge

Formula: Total operating expenses - 50% on ADM - 50% on equalized valuation. Credit to pre-existing districts - Adequacy Aid and Trust funds. Credit to cooperative - Building Aid and all other aids.

**JOHN STARK REGIONAL (9-12)**  
1985  
SAU 24

Henniker

Weare

Formula: Total operating expenses - 50% on ADM - 50% on equalized valuation. Trust funds to pre-existing districts.

**KEARSARGE REGIONAL (K-12)**  
1967  
SAU 65

Bradford  
Springfield  
Wilmot

Newbury  
Sutton

New London  
Warner

Formula: Total operating expenses 60% ADM - 40% equalized valuation.(eff. 7/1/95) Adequacy Aid credit to pre-existing districts. Trust funds credit to pre-existing districts. All other aids credit to cooperative.

**Split – 6 of 8  
Value Only – 1 of 8  
ADM only or almost  
only – 1 of 8**

**NAME OF COOPERATIVE****PRE-EXISTING DISTRICTS**

**LAFAYETTE REGIONAL (K-6)**  
1970  
SAU 35

Easton                      Franconia                      Sugar Hill

Formula:              Current operating expenses - 100% on ADM 2nd preceding year. Building construction expenditures based on 100% equalized valuation from bond issues on new buildings. Credit pre-existing districts - Adequacy Aid and Trust funds. Credit cooperative all other aids, except National Forest Reserve monies. (8/3/71)

**LINCOLN-WOODSTOCK COOPERATIVE (K-12)**  
1963  
SAU 68

Lincoln                      Woodstock

Formula:              Total operating and capital expenses as follows:  
Lincoln 65.00%, Woodstock - 35.00%  
(Change to formula eff. 7/1/14)

**LISBON REGIONAL (K-12)**  
1969  
SAU 35

Lisbon                      Lyman

Formula:              Total operating expenses - 80% on 3-year average ADM - 20% on 3-year average equalized valuation. (eff. 7/1/99)

**MASCENIC REGIONAL (K-12)**  
1968  
SAU 87

Greenville                      New Ipswich

Formula:              Current operating expenses 75% on ADM and 25% on equalized valuation. Capital operating expenses 50% on ADM - 50% on equalized valuation. Adequacy Aid credit to pre-existing districts. Building Aid applied to capital operating costs. All other aids credit to cooperative. (Change to formula eff. 7/1/09)

**MASCOMA VALLEY REGIONAL (K-12)**  
1963  
SAU 62

Canaan                      Dorchester                      Enfield  
Grafton                      Orange

Formula:              100% ADM (Change to formula eff. 7/1/85)

**MERRIMACK VALLEY (K-12)**  
1966  
SAU 46

Boscawen                      Loudon                      Penacook  
Salisbury                      Webster

Formula:              Current operating expenses 100% on ADM. Capital operating expenses 100% on equalized valuation. Flood control credit to pre-existing district. Building Aid credit to cooperative to reduce capital expenses. Trust fund credit to pre-existing districts.

**MONADNOCK REGIONAL (K-12)**  
1962  
SAU 38

Fitzwilliam                      Gilsum                      Richmond  
Roxbury                      Swanzey                      Troy

Formula:              Operating expenses 75% on ADM - 25% on equalized valuation - Capital expenses 100% on equalized valuation. Adequacy Aid and special receipts (dam & trust funds) credit to pre-existing districts. . (Change to formula eff. 7/1/2013)

**Split – 3 of 7**  
**Other - 1 of 7**  
**ADM only or almost**  
**only – 3 of 7**

**NAME OF COOPERATIVE****PRE-EXISTING DISTRICTS**

**NEWFOUND AREA (K-12)**  
1964  
SAU 4

Alexandria    Bridgewater    Bristol  
Danbury      Groton          Hebron  
New Hampton

Formula:      Operating and capital expenses - 100% on ADM.  
Transportation expenses based on ADM transported per town. Adequacy  
Aid credit to pre-existing districts. (3/1/75)

**OYSTER RIVER COOPERATIVE (K-12)**  
1954  
SAU 5

Durham          Lee          Madbury

Formula:      Total operating budget 50% on ADM - 50% on equalized  
valuation. Adequacy Aid credit to pre-existing districts. (eff. 7/1/63)

**PEMI-BAKER REGIONAL (9-12)**  
1990  
SAU 48

Ashland          Campton          Holderness  
Plymouth       Rumney          Thornton  
Wentworth

Formula:      The capital and operating expenses shall be apportioned  
50% on ADM during three preceding years - 50% on equalized valuation  
of three most recent years. State Building Aid shall be applied to reduce  
capital expenses prior to apportionment. All other aids and trust funds  
credit to pre-existing districts.

**PROFILE (7-12)**  
1975  
SAU 35

Bethlehem      Easton          Franconia  
Sugar Hill

Formula:      Current operating expenses - 80% on the ADM of pupils  
in grades 7-12 during 2nd preceding fiscal year - 20% on equalized  
valuation. Capital expenses - 100% on equalized valuation. Lafayette  
Regional share apportioned on basis of existing articles of agreement of  
Lafayette Regional School District. Adequacy Aid credit to pre-existing  
districts. National Forest Reserve, trust funds and scholarships credit to  
pre-existing districts. (Change to formula eff. 7/1/2006)

**SANBORN REGIONAL (K-12)**  
1966  
SAU 17

Kingston          Newton

Formula:      Current operating expenses 100% on ADM. Capital  
operating expenses 100% on ADM plus growth over a 5-year period.  
Adequacy Aid credit to pre-existing districts. Building aid credit to  
cooperative to reduce capital expense. All other aid credit to cooperative  
to reduce current expense.

**Split – 3 of 5  
ADM only or almost  
only – 2 of 5**



**NAME OF COOPERATIVE****PRE-EXISTING DISTRICTS**

**SHAKER REGIONAL (K-12)**  
1971  
SAU 80

Belmont      Canterbury

Formula:      Total capital and operating expenses 50% on ADM - 50% on equalized valuation. Adequacy Aid and Trust funds credit to pre-existing districts.

**SOUHEGAN COOPERATIVE. (9-12)**  
1989  
SAU 39

Amherst      Mont Vernon

Formula:      Total capital and operating expenses 50% on ADM - 50% on equalized valuation. Adequacy Aid credit to pre-existing districts. Building Aid shall be applied to reduce the capital expenditure prior to apportionment of costs.

**TIMBERLANE REGIONAL (K-12)**  
1965  
SAU 55

Atkinson      Danville      Plaistow  
Sandown

Formula:      Current operating expenses 100% on ADM. Capital operating expenses 100% on equalized valuation. Adequacy Aid credit to pre-existing districts. Building Aid credit to cooperative to reduce capital expenses.

**WHITE MOUNTAINS REGIONAL (K-12)**  
1964  
SAU 36

Carroll      Dalton      Jefferson  
Lancaster      Whitefield

Formula:      60% of total operating expenses on ADM. 40% of total operating expense on equalized valuation. Adequacy aid credit to pre-existing districts.

**WILTON-LYNDEBOROUGH COOP (K-12)**  
1969  
SAU 63

Lyndeborough      Wilton

Formula:      Current operating expenses 50% on ADM - 50% on equalized valuation. Adequacy Aid credit to pre-existing district. Capital expenses, fixed principal and interest for each town over 20 years.(Change to formula eff. 7/1/2014)

**WINNACUNNET COOPERATIVE (9-12)**  
1958  
SAU 21

Hampton      Hampton Falls  
North Hampton      Seabrook

Formula:      Current operating expenses 50% on ADM - 50% on equalized valuation. Capital operating expenses 100% on equalized valuation. Adequacy Aid credit to pre-existing districts.

**WINNISQUAM REGIONAL (K-12)**  
1966  
SAU 59

Northfield      Sanbornton      Tilton

Formula:      Total operating expenses 70% on ADM – 30% on equalized valuation. (Change to formula epff. 7/1/09)

**Split – 6 of 7  
ADM only or almost  
only – 1 of 7**

**TOTAL**

**Split – 20 of 33  
Value Only – 2 of 33  
Other – 1 of 33  
ADM only or almost  
only – 10 of 33**

\$1,114,685,073 Equalized Valuation

Valuation	50%
ADM	50%

\$24,346,399 To be Raised Locally

## 50% Valuation and 50% ADM

	Canaan	Dorchester	Enfield	Grafton	Orange
State Aid	\$2,958,275	\$376,708	\$1,940,070	\$889,255	\$290,162
ADM %	0.408173	0.030712	0.410176	0.116729	0.03421
Tax	\$ 6,979,268	\$ 371,019	\$ 8,046,239	\$ 1,952,676	\$ 542,728
Equalized	\$ 343,783,401	\$ 35,287,986	\$ 588,040,175	\$ 116,584,912	\$ 30,988,599
Percent Based on Equal. Tot.	0.30841303	0.031657359	0.527539293	0.10459	0.027800318
Tax	\$ 4,550,472	\$ 770,743	\$ 12,843,682	\$ 2,546,390	\$ 676,838
Local Valuation	\$ 337,820,177	\$ 38,787,028	\$ 529,481,096	\$ 115,669,535	\$ 31,634,106
Tax based on 1/2 adm - 1/2 EV	\$ 5,764,870	\$ 382,527	\$ 9,474,925	\$ 1,804,905	\$ 464,702
Difference Current & Blend	\$ (1,214,398)	\$ 11,508	\$ 1,428,687	\$ (147,770)	\$ (78,026)
Blended Rate	\$ 17.06	\$ 9.86	\$ 17.89	\$ 15.60	\$ 14.69
Current Rate	\$ 20.66	\$ 9.57	\$ 15.20	\$ 16.88	\$ 17.16
Difference between rates	\$ (3.59)	\$ 0.30	\$ 2.70	\$ (1.28)	\$ (2.47)
Difference Current & Blend	(\$1,214,398)	\$11,508	\$1,428,687	(\$147,770)	(\$78,026)
Percentage Change	-17.40%	3.10%	17.76%	-7.57%	-14.38%

\$1,114,685,073 Equalized Valuation

Valuation

30%

ADM

70%

\$24,346,399 To be Raised Locally

## 30% Valuation and 70% ADM

	Canaan		Dorchester		Enfield		Grafton		Orange	
State Aid	\$2,958,275		\$376,708		\$1,940,070		\$889,255		\$290,162	
ADM %	0.408173		0.030712		0.410176		0.116729		0.03421	
Tax	\$	6,979,268	\$	371,019	\$	8,046,239	\$	1,952,676	\$	542,728
Equalized Percent Based on Equal. Tot.	\$	343,783,401	\$	35,287,986	\$	588,040,175	\$	116,584,912	\$	30,988,599
	0.30841303		0.031657359		0.527539293		0.10459		0.027800318	
Tax	\$	4,550,472	\$	770,743	\$	12,843,682	\$	2,546,390	\$	676,838
Local Valuation	\$	337,820,177	\$	38,787,028	\$	529,481,096	\$	115,669,535	\$	31,634,106
Tax based on 1/2 adm - 1/2 EV	\$	6,250,629	\$	377,923	\$	8,903,451	\$	1,864,014	\$	495,913
Difference Current & Blend	\$	(728,639)	\$	6,905	\$	857,212	\$	(88,662)	\$	(46,816)
Blended Rate	\$	18.50	\$	9.74	\$	16.82	\$	16.11	\$	15.68
Current Rate	\$	20.66	\$	9.57	\$	15.20	\$	16.88	\$	17.16
Difference between rates	\$	(2.16)	\$	0.18	\$	1.62	\$	(0.77)	\$	(1.48)
Difference Current & Blend	(\$728,639)		\$6,905		\$857,212		(\$88,662)		(\$46,816)	
Percentage Change	-10.44%		1.86%		10.65%		-4.54%		-8.63%	

Formula - 24 million times percent factor less state aid



## Election of School Board

**195:19-a Composition of Cooperative School Boards.** – The number, composition, method of selection, and terms of members of cooperative school boards shall be as provided in the bylaws or articles of agreement of the cooperative school district, as the case may be; provided, however, that such bylaws and articles of agreement shall be limited to the alternatives contained herein where applicable; and provided further that no cooperative school district in existence on August 22, 1971 shall be required to conform hereto unless it is so voted pursuant to RSA 671:9.

I. All members of the cooperative school board shall be elected at large; or

II. The cooperative school district shall be divided into single board member districts according to population with as nearly equal population in each district as possible; or

III. The cooperative school district shall be divided into multiboard member districts or a combination of single member or multimember districts so that proportional representation will be most nearly achieved; or

## Election of School Board

**195:4 Powers. – II. Election of Officers.** Every such school district may, as provided in RSA 195:19, adopt a bylaw to specify the number, composition, method of selection, and terms of office of its cooperative school board; provided that its cooperative school board shall consist of an odd number of members, not more than 15 for terms not exceeding 3 years.

IV. The members of the cooperative school board shall each be domiciled in and represent a pre-existing district with each pre-existing district having at least one such resident representative but all members of the cooperative school board shall be elected at large; or

V. Such other method of selection of cooperative school board members compatible with proportional representation, one-man one-vote principle as may be approved by the state board of education.

VI. The terms of the members of the cooperative school board shall be as provided in the bylaws or articles of agreement provided that in no case shall such terms exceed 3 years.

VII. Whenever the bylaws or articles of agreement provide for the election of cooperative school board members pursuant to this chapter, said election shall be with the use of the non-partisan ballot system under RSA 669.

## Election of School Board

**195:19-b Reapportionment.** – Any cooperative school district organized under any of the provisions of RSA 195 or pursuant to any special **act** may at any regular or special meeting vote to change the number, composition, method of selection, and terms of office of members on the board of the district, provided that in no event shall the board exceed 15 members nor terms exceed 3 years; and may change the apportionment of the board in relation to the pre-existing school districts.

# **SCHOOL BOARD MEMBERS**

## **Term of Position**

**March 2016 – March 2017**

### **CANAAN**

Timothy Josephson, Vice-Chair (expires 3/18)

722 NH Rte. 118

Canaan, NH 03741 523-2023 (h)

[tjosephson@mvrds.org](mailto:tjosephson@mvrds.org)

Wayne Morrison, (expires 3/19)

39 Bruce Road

Canaan, NH 03741 523-2018 (h)

[wmorrison@mvrds.org](mailto:wmorrison@mvrds.org)

### **ENFIELD**

Bob Cusick, (expires 3/18)

17 Starr Drive

Enfield, NH 03748 306-2754 (c)

[bcusick@mvrds.org](mailto:bcusick@mvrds.org)

Danielle Thompson (expires 3/19)

37 Fitzgerald Drive

Enfield, NH 03748 632-1067 (h)

[dthompson@mvrds.org](mailto:dthompson@mvrds.org)

### **DORCHESTER**

Cookie Hebert, Chair (expires 3/17)

664 River Road

Dorchester, N 03266 523-7803 (h)

[chebert@mvrds.org](mailto:chebert@mvrds.org)

### **ORANGE**

Kathleen Stacy (expires 3/17)

599 Tuttle Hill Rd.

Orange, NH 03741 (h) 523-4933

[kstacy@mvrds.org](mailto:kstacy@mvrds.org)

### **GRAFTON**

Brewster Gove, Secretary (expires 3/17)

11 Brewster Lane

Grafton, NH 03240 (h) 523-4558

[bgove@mvrds.org](mailto:bgove@mvrds.org)