

OYSTER RIVER COOPERATIVE SCHOOL DISTRICT

Oyster River Teachers' Guild-NEA (ORTG) 2014 Voluntary Retirement Separation Benefit Program

IMPORTANT NOTICE: The 2014 Voluntary Retirement Separation Benefit program will be implemented only if binding commitments are received by April 30, 2014. All of those who have filed applications shall be notified of the Board's decision on May 7, 2014. If the program is not offered or is later withdrawn, retirement commitments may be withdrawn by employees within two weeks after notice of non-implementation or withdrawal is given.

A. Purpose:

To provide a Voluntary Retirement Separation Benefit to eligible employees.

B. Procedure:

The Oyster River Cooperative School District will offer the following Voluntary Retirement Separation Benefit program to eligible employees under the following terms and conditions:

- (a) Application along with a commitment to retire must be made by an eligible employee by 3:30 P.M. on Wednesday, April 30, 2014. Applications and commitments to retire must be received at the SAU office by that date and time or they will be disregarded.
- (b) Each eligible employee enrolling in this program and approved by the Oyster River Cooperative School Board (ORCSB) shall receive a minimum separation payment of (i) \$10,000 or (ii) 30% of their 2013-2014 annual salary to a maximum of \$20,000, whichever is greater. This benefit will be paid within 30 days of the effective date of retirement.
- (c) All such separation payments shall be treated as taxable income and shall be subject to federal taxes and withholdings.

C. Eligibility:

1. The employee must be eligible for retirement in accordance with the rules governing the New Hampshire Retirement System.
2. Full time employee who has worked as such for at least ten years in the Oyster River Cooperative School District. Current part time regular employees will be prorated based on hours worked.
3. Those eligible, unencumbered by any previous agreements with the Oyster River Cooperative School District, must make verifiable and acceptable application for retirement prior to receipt of any payment set forth herein.

D. General Conditions:

1. Employees who have retired from Oyster River Cooperative School District, and returned to employment in Oyster River Cooperative School District, are not eligible for participation in this program.
2. If an otherwise eligible employee would be entitled upon retirement to payment of accrued sick leave, it is a condition of enrollment in this Voluntary Retirement Separation Benefit program that payment for such accrued leaves will be made, at the sole discretion of the ORCSB (given budgetary considerations), no later than September 2014.

3. The ORCSB reserves the right, in its sole discretion, to limit the number of participants and/or to terminate or withdraw the program at any time for any reason and without any resultant obligation.
4. The decisions of the ORCSB as to the interpretation or application of this program, including any payment or benefit hereunder, shall be final. This program is subject to revocation by the ORCSB at its discretion at any time and for any reason.
5. Waivers of eligibility and the general conditions of this program may be granted by the ORCSB, on a case by case basis, as may be in the best interests of the Oyster River Cooperative School District.
6. Extension of this program to employees whose positions are in the ORTG bargaining unit on such terms established by the ORCSB herein is contingent upon the ORTG agreeing to the ORCSB offering of this program or to the ORTG executing a waiver and release of claims against the ORCSD for unilateral action. Such agreement will be entered as a side agreement for the 2014-15 school year only.
7. The adoption of this Voluntary Retirement Separation Benefit program shall not be construed as amending the collective bargaining agreement between the ORCSB and the ORTG or subjecting any disagreement over the interpretation or application of this program/policy to any grievance/arbitration process or review by the NH State Board of Education. Similarly, this program shall not be deemed as creating a past practice or otherwise requiring the Oyster River Cooperative School District to offer a Voluntary Retirement Separation Benefit to any employee other than as set forth herein.

NOTE: The NHRS 125 Rule: RSA 100-A: 16, III-a, was enacted by the Legislature in 2008 to assess a spiking charge against public employers for excessive benefits paid upon retirement. Accordingly, if any amounts paid as Voluntary Retirement Separation Benefits subject the Oyster River Cooperative School District (ORCSD) to the 125% special assessment then notwithstanding any other provision in this agreement, the Voluntary Retirement Separation Benefit payments set forth in this agreement may be divided into two separate lump sum payments. The first lump sum payment shall be due and payable within 30 days after the employee's retirement, and shall equal the maximum portion of the separation benefit that will not result in the New Hampshire Retirement System assessing the ORCSD or "spiking" (currently codified as RSA 100-A:16 III-a). The second lump sum payment shall be due and payable 121-140 days after the employee's retirement so as to prevent the ORCSD from being assessed a spiking charge by the New Hampshire Retirement System and shall equal the remainder of the separation benefit that was not paid in the first lump sum. If the NHRS 125 rule: RSA 100-A:16 III-a is repealed or the effective date is extended, then eligible employees will receive their one-time payment within 30 days of the effective date of separation from the ORCSD as described in a previous section of this agreement.



REPORT OF APPROPRIATIONS ACTUALLY VOTED (RSA 21-J:34 AND 198:4-a)

Instructions

Cover Page

- Select the fiscal year that you are filing for
- Select the entity name from the pull down menu
- Enter the preparer's information
- Add the first and last names of the certifying school board members

Account Codes:

- Enter the *Warrant Article Number(s)* and other required information for each applicable account code
- Select the "Add Warrant Article" button to add additional *Warrant Articles* to the account code

For Assistance Please Contact:

DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

http://www.revenue.nh.gov/munc_prop/municipalservices.htm

ENTITY'S INFORMATION ?

Fiscal Year:

School District:

Municipalities Served:

PREPARER'S INFORMATION ?

First Name Last Name

Street No. Street Name Phone Number

Email (optional)



SCHOOL BOARD MEMBERS ?

| | | |
|---|---------------------|--------------------|
| - | First Name: Maria | Last Name: Barth |
| - | First Name: Thomas | Last Name: Newkirk |
| - | First Name: Kenneth | Last Name: Rotner |
| - | First Name: Allan | Last Name: Howland |
| - | First Name: Edwin | Last Name: Charle |
| - | First Name: Denise | Last Name: Day |
| - | First Name: Sarah | Last Name: Farwell |

Add Member



APPROPRIATIONS

| INSTRUCTION ? | Purpose of Appropriations (RSA 32:3, V) | Operating Budget Warrant Article # | Total Amount Actually Voted Enacting Fiscal Year | ELEMENTARY SCHOOL BREAKDOWN | MIDDLE JUNIOR HIGH BREAKDOWN | HIGH SCHOOL BREAKDOWN | |
|-----------------------------|---|------------------------------------|--|-----------------------------|------------------------------|-----------------------|--------------------|
| 1100-1199 | Regular Programs ? | Add Warrant Article - 3,7 | \$15,628,961 | \$4,916,194 | \$5,344,829 | \$5,367,938 | |
| 1200-1299 | Special Programs ? | Add Warrant Article - 3,7 | \$6,225,548 | \$1,894,309 | \$2,180,847 | \$2,150,392 | |
| 1300-1399 | Vocational Programs ? | Add Warrant Article - 7 | \$36,000 | | | \$36,000 | |
| 1400-1499 | Other Programs ? | Add Warrant Article - 3,7 | \$778,085 | \$117,100 | \$159,738 | \$501,247 | |
| 1500-1599 | Non-Public Programs ? | Add Warrant Article - - | \$778,085 | \$117,100 | \$159,738 | \$501,247 | |
| 1600-1699 | Adult/Continuing Ed. Programs ? | Add Warrant Article - - | | | | | |
| 1700-1799 | Comm./Jr. College Ed. Programs ? | Add Warrant Article - - | | | | | |
| 1800-1899 | Community Service Programs ? | Add Warrant Article - - | | | | | |
| Instruction Subtotal | | | | \$22,668,594 | \$6,927,603 | \$7,685,414 | \$8,055,577 |



| SUPPORT SERVICES ? | | | | | | |
|----------------------------------|---|------------------------------------|--|-----------------------------|------------------------------|-----------------------|
| Account # | Purpose of Appropriations (RSA 32:3, V) | Operating Budget Warrant Article # | Total Amount Actually Voted Enacting Fiscal Year | ELEMENTARY SCHOOL BREAKDOWN | MIDDLE JUNIOR HIGH BREAKDOWN | HIGH SCHOOL BREAKDOWN |
| 2000-2199 | Student Support Services ? | Add Warrant Article - | \$3,159,635 | \$1,170,078 | \$918,899 | \$1,070,658 |
| | | 3,7 | \$3,159,635 | \$1,170,078 | \$918,899 | \$1,070,658 |
| 2200-2299 | Instructional Staff Services ? | Add Warrant Article - | \$965,728 | \$412,046 | \$236,994 | \$316,688 |
| | | 3,7 | \$965,728 | \$412,046 | \$236,994 | \$316,688 |
| Support Services Subtotal | | | | \$1,582,124 | \$1,155,893 | \$1,387,346 |

| GENERAL ADMINISTRATION ? | | | | | | |
|--|---|------------------------------------|--|-----------------------------|------------------------------|-----------------------|
| Account # | Purpose of Appropriations (RSA 32:3, V) | Operating Budget Warrant Article # | Total Amount Actually Voted Enacting Fiscal Year | ELEMENTARY SCHOOL BREAKDOWN | MIDDLE JUNIOR HIGH BREAKDOWN | HIGH SCHOOL BREAKDOWN |
| 2310 (840) | School Board Contingency ? | Add Warrant Article - | | | | |
| | | | | | | |
| 2310-2319 | Other School Board ? | Add Warrant Article - | \$119,187 | \$40,540 | \$39,497 | \$39,150 |
| | | 7 | \$119,187 | \$40,540 | \$39,497 | \$39,150 |
| General Administration Subtotal | | | | \$40,540 | \$39,497 | \$39,150 |

| EXECUTIVE ADMINISTRATION ? | | | | | | |
|-----------------------------------|---|------------------------------------|--|-----------------------------|------------------------------|-----------------------|
| Account # | Purpose of Appropriations (RSA 32:3, V) | Operating Budget Warrant Article # | Total Amount Actually Voted Enacting Fiscal Year | ELEMENTARY SCHOOL BREAKDOWN | MIDDLE JUNIOR HIGH BREAKDOWN | HIGH SCHOOL BREAKDOWN |
| 2320 (310) | SAU Management Services ? | Add Warrant Article - | | | | |
| | | | | | | |
| 2320-2399 | All Other Administration ? | Add Warrant Article - | \$979,867 | \$324,846 | \$312,373 | \$342,648 |
| | | 7 | \$979,867 | \$324,846 | \$312,373 | \$342,648 |



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| Account # | Purpose of Appropriations (RSA 32:3, V) | Operating Budget Warrant Article # | Total Amount Actually Voted Enacting Fiscal Year | ELEMENTARY SCHOOL BREAKDOWN | MIDDLE JUNIOR HIGH BREAKDOWN | HIGH SCHOOL BREAKDOWN |
|-----------|---|------------------------------------|--|-----------------------------|------------------------------|-----------------------|
| 2400-2499 | School Administration Service ? | Add Warrant Article - | \$1,631,770 | \$608,505 | \$441,344 | \$581,921 |
| 2500-2599 | Business ? | Add Warrant Article 7 | \$1,631,770 | \$608,505 | \$441,344 | \$581,921 |
| 2600-2699 | Plant Operation & Maintenance ? | Add Warrant Article - | \$557,675 | \$189,685 | \$184,808 | \$183,182 |
| 2700-2799 | Student Transportation ? | Add Warrant Article 7 | \$3,689,594 | \$1,078,862 | \$1,018,090 | \$1,592,642 |
| 2800-2999 | Support Service, Central & Other ? | Add Warrant Article - | \$2,071,664 | \$1,012,694 | \$520,347 | \$538,623 |
| | | Add Warrant Article 7 | \$855,699 | \$291,054 | \$283,570 | \$281,075 |
| | Executive Administration Subtotal | | \$9,786,269 | \$3,505,646 | \$2,760,532 | \$3,520,091 |

| NON-INSTRUCTIONAL SERVICES ? | | | | | | |
|-------------------------------------|---|------------------------------------|--|-----------------------------|------------------------------|-----------------------|
| Account # | Purpose of Appropriations (RSA 32:3, V) | Operating Budget Warrant Article # | Total Amount Actually Voted Enacting Fiscal Year | ELEMENTARY SCHOOL BREAKDOWN | MIDDLE JUNIOR HIGH BREAKDOWN | HIGH SCHOOL BREAKDOWN |
| 3100 | Food Service Operations ? | Add Warrant Article - | \$133,500 | \$44,605 | \$46,306 | \$42,589 |
| 3200 | Enterprise Operations ? | Add Warrant Article 7 | \$133,500 | \$44,605 | \$46,306 | \$42,589 |
| | Non-Instructional Services Subtotal | | \$133,500 | \$44,605 | \$46,306 | \$42,589 |



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| FACILITIES ACQUISITION AND CONSTRUCTION | | | | | | |
|--|--|---------------------------------------|--|--------------------------------|---------------------------------|--------------------------|
| Account # | Purpose of Appropriations (RSA 32:3, V) | Operating Budget Warrant Article # | Total Amount Actually Voted Ensuing Fiscal Year | ELEMENTARY SCHOOL BREAKDOWN | MIDDLE JUNIOR HIGH BREAKDOWN | HIGH SCHOOL BREAKDOWN |
| 4100 | Site Acquisition | Add Warrant Article - | | | | |
| 4200 | Site Improvement | Add Warrant Article - | | | | |
| 4300 | Architectural/Engineering | Add Warrant Article - | | | | |
| 4400 | Educational Specification Development | Add Warrant Article - | | | | |
| 4500 | Building Acquisition/Construction | Add Warrant Article - | | | | |
| 4600 | Building Improvement Services | Add Warrant Article - | | | | |
| 4900 | Other Facilities Acq. & Construction | Add Warrant Article - | | | | |
| Facilities Acquisition and Construction Subtotal | | | | | | |

| OTHER OUTLAYS (5000-5999) | | | |
|---------------------------|--|---------------------------------------|--|
| Account # | Purpose of Appropriations (RSA 32:3, V) | Operating Budget Warrant Article # | Total Amount Actually Voted Ensuing Fiscal Year |
| 5110 | Debt Service - Principal | Add Warrant Article - | \$1,135,000 |
| | | | \$1,135,000 |



| | | | |
|------|---------------------------|---------------------|-------------|
| 5120 | Debt Service - Interest ? | Add Warrant Article | \$413,538 |
| | | - | \$413,538 |
| | Other Outlays Subtotal | 7 | \$1,548,538 |

| FUND TRANSFERS ? | | | |
|-------------------------|--|---------------------------------------|--|
| Account # | Purpose of Appropriations (RSA 32:3, V) | Operating Budget Warrant Article # | Total Amount Actually Voted Ensuing Fiscal Year |
| 5220-5221 | To Food Service | Add Warrant Article | \$603,361 |
| | | - | \$603,361 |
| 5222-5229 | To Other Special Revenue | Add Warrant Article | \$661,000 |
| | | - | \$661,000 |
| 5230-5239 | To Capital Projects | Add Warrant Article | |
| | | - | |
| 5251 | To Capital Reserve Fund | Add Warrant Article | |
| | | - | |
| 5254 | To Agency Funds | Add Warrant Article | |
| | | - | |
| 5300-5399 | Intergovernmental Agency Alloc. | Add Warrant Article | |
| | | - | |
| | Supplemental Appropriation | Add Warrant Article | |
| | | - | |
| | Deficit Appropriation | Add Warrant Article | |
| | | - | |



Fund Transfers Subtotal

\$1,264,361

Operating Budget Total

\$39,645,812

\$12,100,518

\$11,687,642

\$13,044,753

You have reached the end of the Appropriations Section. Please review the this section for accuracy, then move on to the Supplementary Information Section.



REQUIRED SUPPLEMENTARY INFORMATION

| DESCRIPTION | FUNCTION | OBJECT | ELEMENTARY | MIDDLE JR. HIGH | HIGH | TOTAL |
|-------------------------|----------|---------|------------|--------------------|-----------|-----------|
| Tuition to NH LEAs ? | All | 561 | | | \$36,000 | \$36,000 |
| Other Tuition ? | All | 562-569 | \$335,710 | \$317,673 | \$317,674 | \$971,057 |
| Land and Improvements ? | All* | 710 | | | | |
| Buildings ? | All* | 720 | | | | |
| Additional Equipment ? | All* | 730 | \$218,446 | \$167,721 | \$169,994 | \$556,161 |
| Summer School ? | 1430 | | \$101,014 | \$63,206 | \$53,375 | \$217,595 |

*Includes all functions except 4000

Add Bond Item

Purpose: _____

Detail on items to be financed by bonds, notes and/or withdrawals from capital reserve funds.

Amount: _____



Oyster River Cooperative (22R)

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Tim

Preparer's Last Name

Gehling

Mar 18, 2014

Preparer's Signature and Title

Date

Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

SCHOOL BOARD CERTIFICATION

This is to certify that the information contained in this form, appropriations actually voted by the school district meeting, was taken from the official records and is complete to the best of our knowledge and belief.

 School Board Member's Signature and Title

 School Board Member's Signature and Title

 School Board Member's Signature and Title

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| <div style="border: 1px solid gray; padding: 2px; margin-bottom: 5px;">Submit</div> <div style="border: 1px solid gray; padding: 2px;">Print</div> | <p><i>Please save and e-mail the completed PDF form to your Municipal Services Advisor:</i></p> <ul style="list-style-type: none"> Michelle Clark: michelle.clark@dra.nh.gov Jamie Dow: jamie.dow@dra.nh.gov Shelley Gerlameau: shelly.gerlameau@dra.nh.gov Jean Samms: jean.samms@dra.nh.gov <p><i>A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:</i></p> <p style="text-align: center;">NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL SERVICES DIVISION P.O. BOX 487, CONCORD, NH 03302-0487</p> |
|--|---|