



Mont Vernon School District

FY24 Public Hearing Presentation

1/11/23

The Story

- ▶ Increase in Student Services Costs
 - ▶ Transportation
 - ▶ Student Need
- ▶ Increase in AMS Tuition
 - ▶ Based on # Students
 - ▶ Average Cost per Pupil
- ▶ Competitive Wage Adjustment for Non-Union Employees
 - ▶ Food Service
 - ▶ Facilities
 - ▶ Office Staff
- ▶ Inflation
 - ▶ Gas Prices
 - ▶ Utilities
 - ▶ Facilities Service Contracts
- ▶ Risk Management-Investment in Capital Reserves
 - ▶ Facilities
 - ▶ Special Education
 - ▶ Health and Dental Insurance





Operating Budget Review



Article 2 - Operating Budget

Article 2. Shall the Mont Vernon School District raise and appropriate as an **operating budget**, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling six million, three hundred forty nine thousand, four hundred fifty dollars (**\$6,349,450**)? Should this article be defeated, the default budget shall be six million two hundred sixty six thousand, three hundred four dollars (**\$6,266,304**), which is the same as last year, with certain adjustments required by previous action of the Mont Vernon School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only? **Majority vote required.**



Executive Summary

Budget Comparison*	\$ Change	% Change
FY23 Operating Budget -> FY24 Proposed	\$476,200	8.1%
FY23 Operating Budget -> FY24 Default	\$393,054	6.7%
FY24 Default -> FY24 Proposed	\$83,146	1.4%

**Excludes Special Warrant Articles*

Salary and Benefit Budget Assumptions



- ▶ Salaries and Benefits:
 - ▶ MVEA Contract in 3rd Year, expires 6/30/2025
 - ▶ 5% Market Adjustment for Non-Union Employees

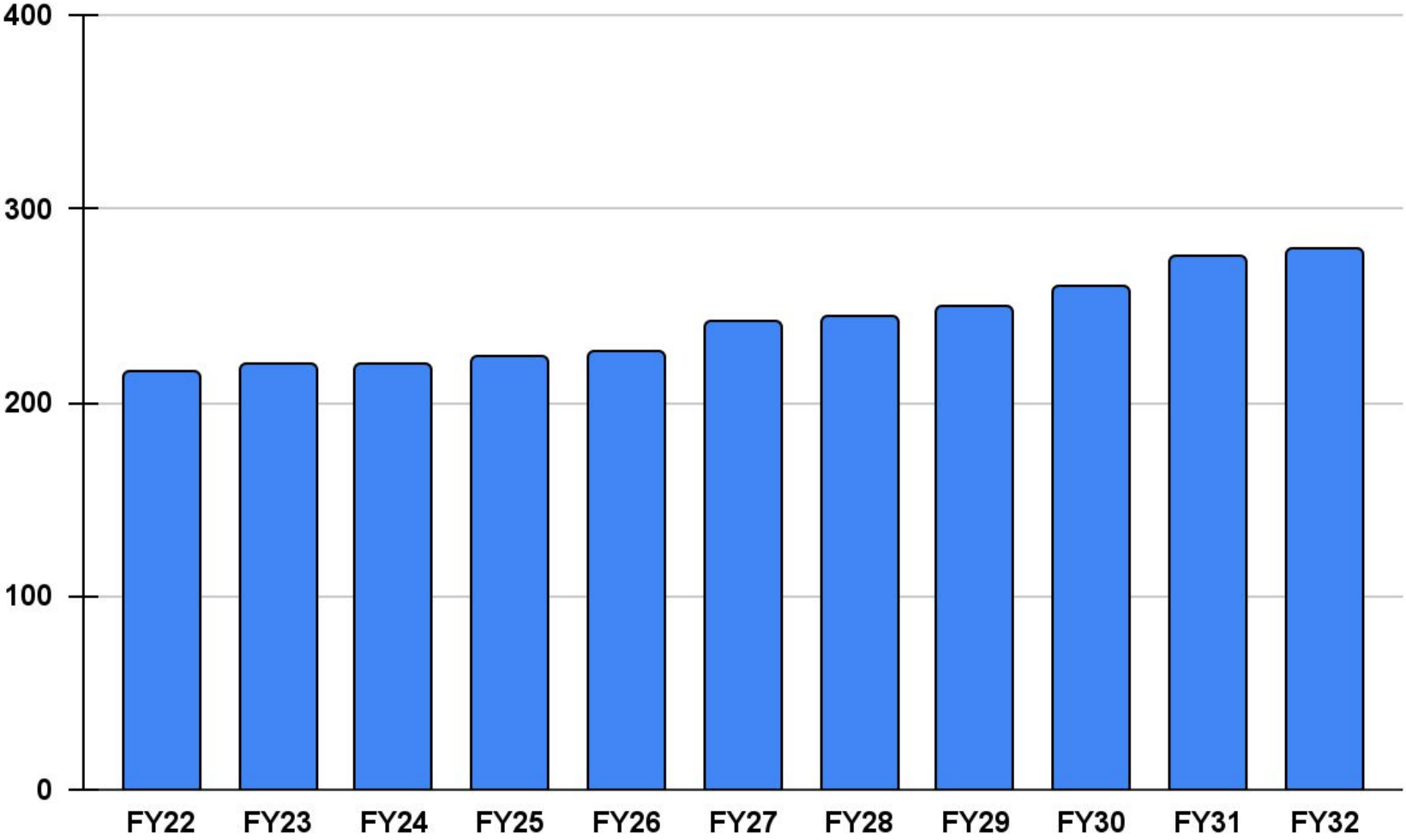
- ▶ * Health and Dental Insurance Employer Contribution Rate
 - ▶ 4.1% Increase for Health Insurance
 - ▶ 1.5% Increase for Dental Insurance

- ▶ ** NH Retirement Employer Contribution Rate FY24-FY25
 - ▶ 1.38% Decrease from 21.02% to 19.64% for Teachers
 - ▶ 0.53% Decrease from 14.06% to 13.53% for Non-Teachers

* *Guaranteed Maximum Rates (GMR) for FY24 Health and Dental Insurance set in October, 2022*

** *NHRS certified rates for FY24-FY25 in July, 2022*

Enrollment Projections



Based on 2023 NESDEC Report (updated)

Staffing Levels



Grade Level	FY23 Current			FY24 Proposed		
	Students	Teachers	Ratio	Students	Teachers	Ratio
Kindergarten	25	2	12.5	22	2	11.0
Grade 1	28	2	14.0	27	2	13.5
Grade 2	32	2	16.0	30	2	15.0
Grade 3	30	2	15.0	35	2	17.5
Grade 4	35	2	17.5	32	2	16.0
Grade 5	36	2	18.0	36	2	18.0
Grade 6	33	2	16.5	37	2	18.5
<u>Total</u>	<u>219</u>	<u>14</u>	<u>15.6</u>	<u>219</u>	<u>14</u>	<u>15.6</u>

*FY 23 Current is Oct. 1 enrollment
 FY 24 Proposed is NESDEC projections (updated)*

Certified Staffing



<u>Staff</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
Grade K-6	12	12	12	11	13	14	14	14	14	14
Art	.4	.4	.4	.4	.4	.4	.4	.4	.8	.8
Music	.4	.4	.4	.4	.4	.4	.4	.4	.6	.6
Physical Education	.6	.6	.6	.6	.6	.8	.6	.6	.6	.6
Technology/Library	1	1	1	1	1	1	1	1	1	1
World Language	.6	.6	.6	.6	.6	.6	.6	.6	0	0
Guidance/Soc Worker	1	1	1	1	1	1	1	1	1	1
Math Interventionist	.5	.5	.5	1	1	1	1	1	1	1
Reading Specialist	.5	.5	.5	1	1	1	1	1	1	1
Special Education	2	2	2	2	2	3	3	3	3	3
Speech	1	1	1	1	1	1	1	1	1	1
Psychologist	0*	0*	0*	0*	0*	0*	.4	.4	.4	.4
Nurse	1	1	1	1	1	1	1	1	1	1
<u>Total</u>	<u>21</u>	<u>21</u>	<u>21</u>	<u>21</u>	<u>23</u>	<u>25.2</u>	<u>25.4</u>	<u>25.4</u>	<u>25.4</u>	<u>25.4</u>

*Contracted Service Provider



Support Staff

<u>Staff</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
Classroom Assistant	2	0	0	0
Admin Assistant	2	2	2	2
Paraprofessionals	4	4	5	5
Custodians	2.45	2.45	2.45	2.7
Computer/IT	0.5	0.5	0.5	0.5
Food Service	1.85	1.63	1.63	1.63
<u>Total</u>	<u>12.8</u>	<u>10.6</u>	<u>11.6</u>	<u>11.8</u>

Budget by Category



<u>Category</u>	<u>FY23 Voted</u>	<u>FY24 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
Transportation	\$213,164	\$283,711	\$70,547	33%
Student Services	1,012,899	\$1,167,000	\$154,101	15%
Facilities	\$323,704	\$359,780	\$36,076	11%
Administration	\$767,450	\$827,278	\$59,828	8%
Curriculum	\$3,359,310	\$3,526,634	\$167,324	5%
Food Service	\$107,330	\$108,447	\$1,117	1%
Technology	\$89,393	\$76,600	(\$12,793)	(14%)
<u>Total</u>	\$5,873,250	\$6,349,450	\$476,200	8.1%

Does not include Capital Reserve Fund transfer

Default Calculation



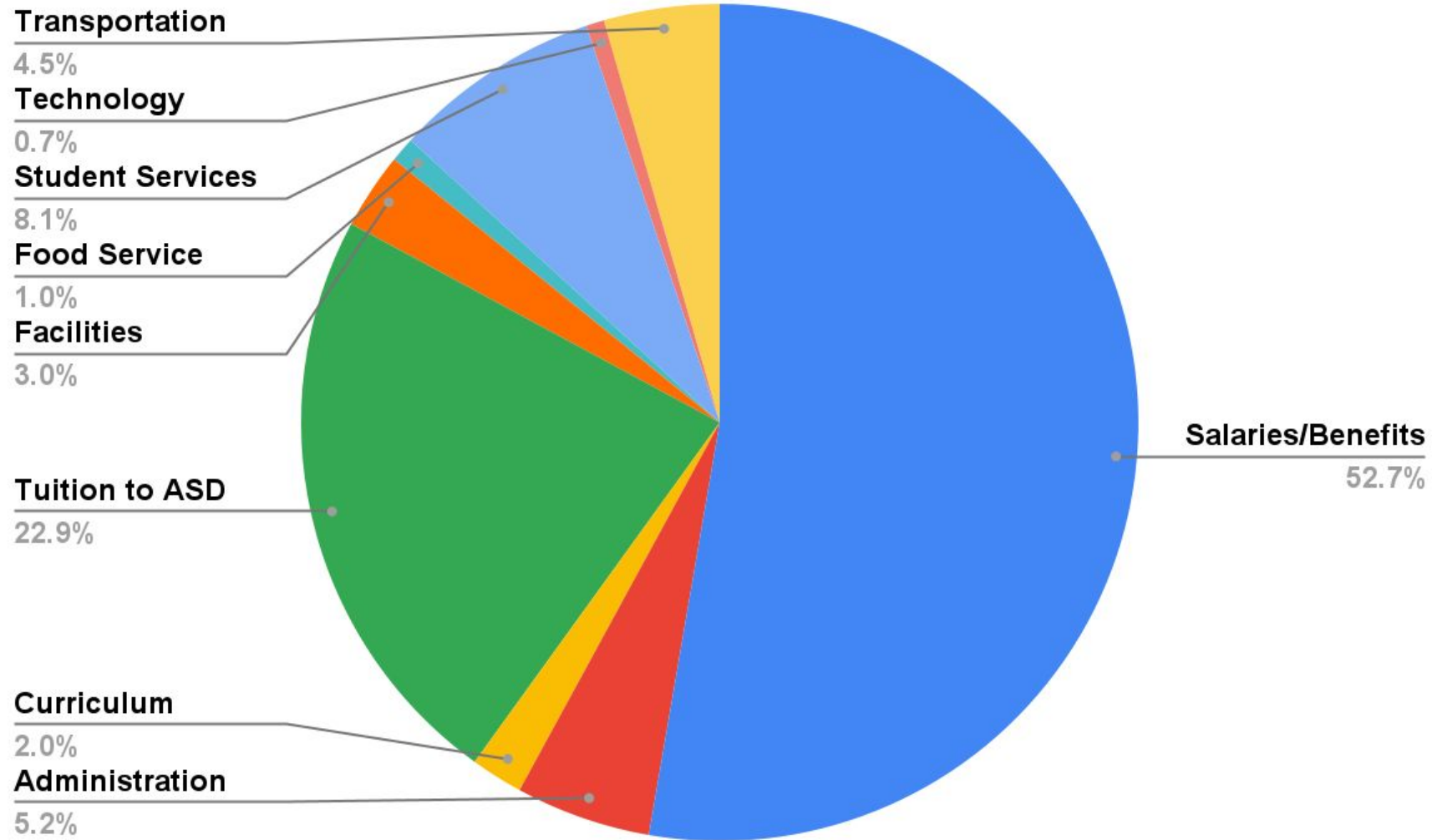
FY23 Adopted Budget	\$5,923,250	% of FY23
Remove Warrant Article	(\$50,000)	
<u>Subtotal</u>	<u>\$5,873,250</u>	
Student Services (including Transportation)	\$210,923	3.6%
Tuition	\$102,582	1.7%
Salaries/Benefits Contractual-Reg. Ed.	\$50,966	0.9%
SAU #39 Apportionment	\$29,903	0.5%
Misc.	-\$1,320	0%
Subtotal Changes to Default	\$393,054	6.7%
<u>FY24 Default Calculation</u>	\$6,266,304	

Proposed Budget Calculation



FY24 Default Calculation	\$6,266,304	% Change
Salary/Benefit Adjustments (non-union)	\$59,887	1%
Transportation-Reg. Ed.	\$13,790	.2%
Facilities	\$16,608	.2%
Misc.	(\$7,139)	0%
Subtotal Changes Default to Proposed	\$83,146	1.4%
FY24 Proposed Budget	\$6,349,450	

Budget Composition





Revenue Review

Projected Revenue



<u>Revenue Summary</u>			
<u>Revenue</u>	<u>FY23</u>	<u>FY24</u>	<u>Difference</u>
Food Service	\$107,329	\$108,446	\$1,117
Grants	\$87,015	\$87,015	\$0
Other Federal/State/Local	\$114,457	\$115,000	\$543
Prior Year Fund Balance	\$347,481	\$150,000	(\$197,481)
Subtotal Revenues	\$656,282	\$460,461	(\$195,821)

Projected Tax Rate Impact-Budget



	FY23	FY24	Difference	Tax Impact
Total Appropriation	\$5,923,250	\$6,349,450	\$426,200	\$1.31
Less: Revenue	\$656,282	\$460,461	(\$195,821)	\$0.60
Less: Adequacy Aid	\$1,118,479	\$974,018	(\$144,461)	\$0.45
Less: Statewide Property Tax	\$315,426	\$484,338	\$168,912	(\$0.52)
Tax Effort	\$3,833,063	\$4,430,633	\$597,570	\$1.84
Valuation	\$325,148,387			



Facilities and Capital Reserve Review

Capital Reserve Fund Review



Property Maintenance Fund

- ▶ Balance: \$116,000
- ▶ Recommended Contribution Request: \$35,000 (*\$0.11 tax impact**)
- ▶ Funding Source: Unassigned Fund Balance
- ▶ Contribution maintains Adopted Facility Plan

Students w/Disabilities Fund

- ▶ Balance: \$32,000
- ▶ Recommended Contribution Request: \$20,000 (*\$0.06 tax impact**)
- ▶ Funding Source: Unassigned Fund balance
- ▶ Reduces Risk: Provides Support for Unanticipated Need

Health and Dental Insurance Fund (New)

- ▶ Recommended Contribution Request: \$15,000 (*\$0.05 tax impact**)
- ▶ Funding Source: Unassigned Fund balance
- ▶ Reduces Risk: Provides Support for Unanticipated Plan Changes

Tuition Contingency Fund

- ▶ Balance: \$33,000
- ▶ Recommended Contribution Request: \$0

**No New Tax Impact as Revenue Comes from Prior Year (FY23) Fund Balance*



Article 3 - Contribution to Property Maintenance Fund

Shall the Mont Vernon School District raise and appropriate the sum of up to thirty five thousand dollars (**\$35,000**) to be added to the School Property Maintenance Expendable Trust Fund previously established in March 2007? This sum to come from the June 30, 2023 unassigned fund balance (surplus) available for transfer on July 1, 2023. No amount to be raised from new taxation.

Majority vote required.



Long Term Facilities Plan

<u>Item</u>	<u>Amount</u>	<u>Fiscal Year</u>
Roof	\$207,102	Completed FY22
HVAC Duct Replacement	\$243,000 *	FY22-FY25
Playground Equipment	\$100,000	FY28
Fire Alarm System	\$140,000	FY31
Expand Facilities Plan (ADA Ramp, Water System Design, HVAC Equipment, etc.)	TBD	TBD

**Vendor is reviewing cost for Phase 2*



HVAC Duct Replacement Project FY22-FY24

<u>Phase</u>	<u>Funding Source</u>	<u>Timing</u>	<u>Cost</u>
1	ARP-ESSER III	FY22	\$55,000
1	ETF	FY23	\$88,000
2	ETF	FY25	\$100,000*
TOTAL			\$243,000

- ▶ Targeted Replacement in FY22-FY25
- ▶ Estimated cost of \$243,000
 - ▶ ARP-ESSER III Funds-\$55,000
 - ▶ CRF-\$188,000

**Vendor is reviewing cost for Phase 2*

Long Term Facilities Funding Plan



<u>Fiscal Year</u>	<u>Contribution</u>	<u>Withdrawal</u>	<u>Balance</u>
Balance			
FY21			\$311,000
FY22	\$50,000	\$207,000	\$154,000
FY23	\$50,000	\$88,000	\$116,000
FY24	\$35,000		\$151,000
FY25	\$50,000	\$100,000	\$101,000
FY26	\$50,000		\$151,000
FY27	\$50,000		\$201,000
FY28	\$50,000	\$100,000	\$151,000
FY29	\$50,000		\$201,000
FY30	\$50,000		\$251,000
FY31	\$50,000	\$140,000	\$161,000

- ▶ FY22 Roof Replacement-\$207,000
- ▶ FY23 Phase 1 HVAC Duct Replacement-\$88,000
- ▶ FY25 Phase 2 HVAC Duct Replacement-\$100,000
- ▶ FY28 Replace Playground Equipment-\$100,000
- ▶ FY31 Replace Fire Alarm System-\$140,000
- ▶ Adjust based on Facilities Plan as required
- ▶ Expand Facilities Plan (ADA Ramp, Water System Design, HVAC Equipment, etc.)

**Vendor is reviewing cost for Phase 2*



Article 4 - Mont Vernon Village School Renovation/Addition Study

Shall the Mont Vernon School District raise and appropriate the sum of up to sixty thousand dollars (\$60,000) for the purpose of developing an Architectural and Engineering Study including a conceptual design, program study, cost estimate, and site review for a renovation/addition to the Mont Vernon Village School? This sum to come from the June 30, 2023 unassigned fund balance (surplus) available for transfer on July 1, 2023. No amount to be raised from new taxation. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V.

Majority vote required.



Why Renovation/Addition Facilities Study?

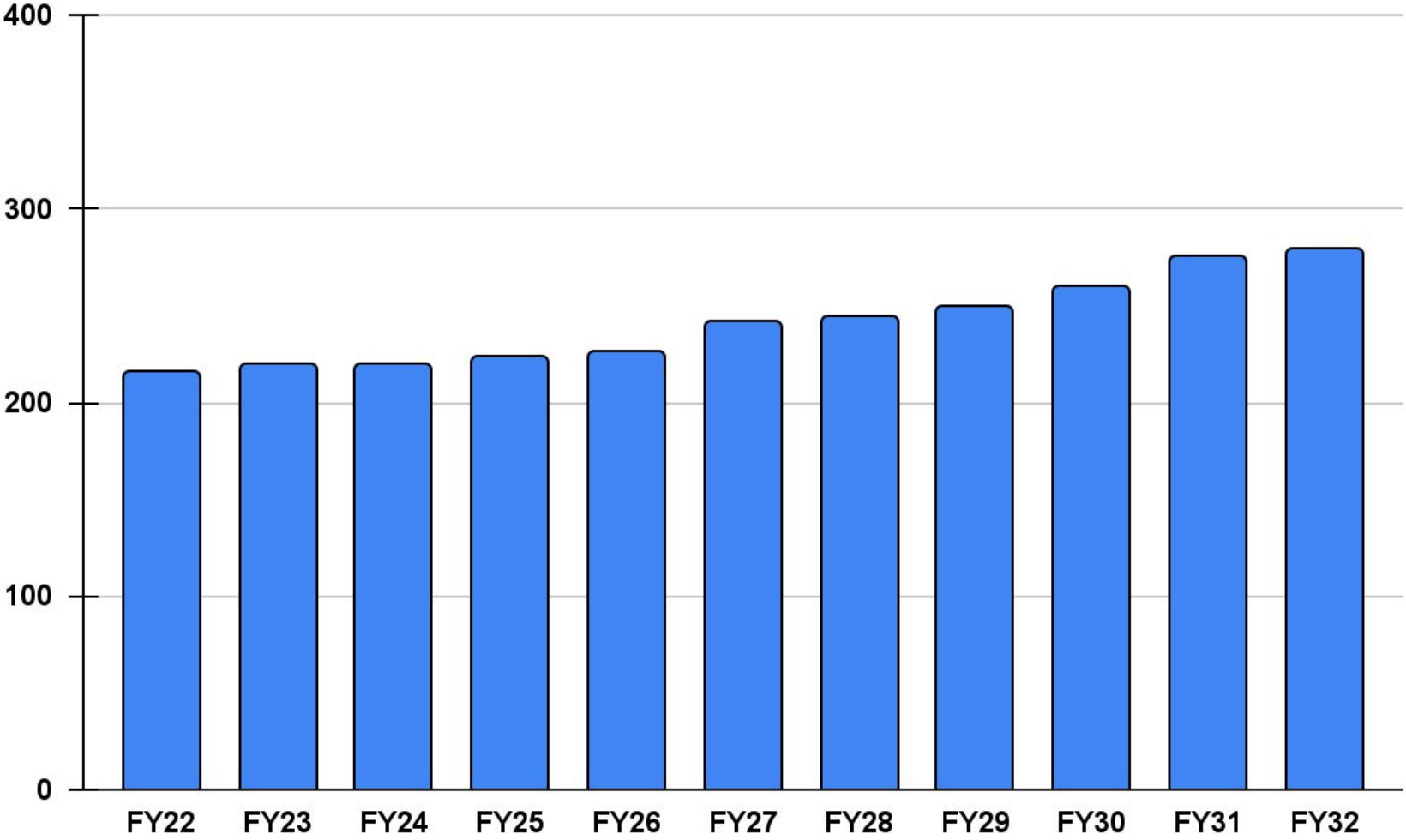
- ▶ Gauge Community Interest in Preparing for the Future
 - ▶ Continue work of the Middle School Study Committee
 - ▶ Develop plan to address expected increased enrollment
 - ▶ Investigate programmatic changes that may increase cost efficiency

Recommended Contribution Request: \$60,000 (*\$0.18 tax impact**)

Funding Source: Unassigned Fund Balance

**No New Tax Impact as Revenue Comes from Prior Year (FY23) Fund Balance*

Enrollment Projections



Based on 2023 NESDEC Report (updated)

Renovation/Addition Study Warrant Article



Scope	Cost Estimate
Architectural <ul style="list-style-type: none">● Conceptual Design for Pre Bond Pricing● Timing: March 2023-March 2024● Exclusions: MEP or Structural Engineering (information exists)	\$20,000
Conceptual Estimate <ul style="list-style-type: none">● Provide Construction Cost Estimate● 3 Options for Public Presentation● Exclusions: Value Engineering Services; Print Reproduction Costs	17,500
Pre-bond Civil Engineering <ul style="list-style-type: none">● Site Review-Stormwater, Wastewater, Utilities, Grading, Wetlands● Code Compliance, Development Regulations	\$15,000
Subtotal	\$52,500
Owner's Contingency (14%)	\$7,500
TOTAL	\$60,000



Article 5-Students with Disabilities Fund

Shall the Mont Vernon School District raise and appropriate the sum of up to twenty thousand dollars (**\$20,000**) to be added to the Mont Vernon School District Students with Disabilities Capital Reserve Fund established in March 2016? This sum to come from the June 30, 2023 unassigned fund balance (surplus) available for transfer on July 1, 2023. No amount to be raised from new taxation.

Majority vote required.



Article 6-Health and Dental Insurance Fund

Shall the Mont Vernon School District establish a Health and Dental Insurance Capital Reserve Fund under the provisions of RSA 35:1 for unanticipated health and dental insurance payments and to raise and appropriate the sum of up to fifteen thousand dollars (**\$15,000**) to be placed in this fund? Further, to name the Mont Vernon School Board as agents to expend from said fund. This sum to come from the June 30, 2023 unassigned fund balance (surplus) available for transfer on July 1, 2023. No amount to be raised from new taxation.

Majority Vote Required.

Appropriation Comparison



	FY23	FY24	Difference
Operating Budget	\$5,873,250	\$6,349,450	\$476,200
Property Maintenance Fund*	\$50,000	\$35,000	(\$15,000)
MVVS Renovation/Addition*	N/A	\$60,000	\$60,000
Students w/Disabilities Fund*	\$0	\$20,000	\$20,000
Health and Dental Insurance Fund*	N/A	\$15,000	\$15,000
Total	\$5,923,250	\$6,479,450	\$556,200

**Source of Funding-FY23 Unassigned Fund Balance*

Budget Review Process and Next Steps



- ▶ 11/4/2022: Draft 1 Budget Presentation
- ▶ 11/10-11/15/2022: Budget Review Meetings and Questions Submissions Open
- ▶ 12/1/2022: Draft 2 Budget Presentation
- ▶ 1/5/2023: Draft 3 Budget Presentation/Public Hearing Preparation
- ▶ 1/11/2023: Public Hearing
- ▶ 2/8/2023: Deliberative Session
- ▶ 3/14/2023: District Voting