

# Mont Vernon School District



FY18 Public Hearing  
January 12, 2017

# Agenda

Budget Presentation

Warrant Article Presentation(s)

Public Comment

Board Action on Budget, Warrant, and Default Budget Calculation

# Proposed Budget

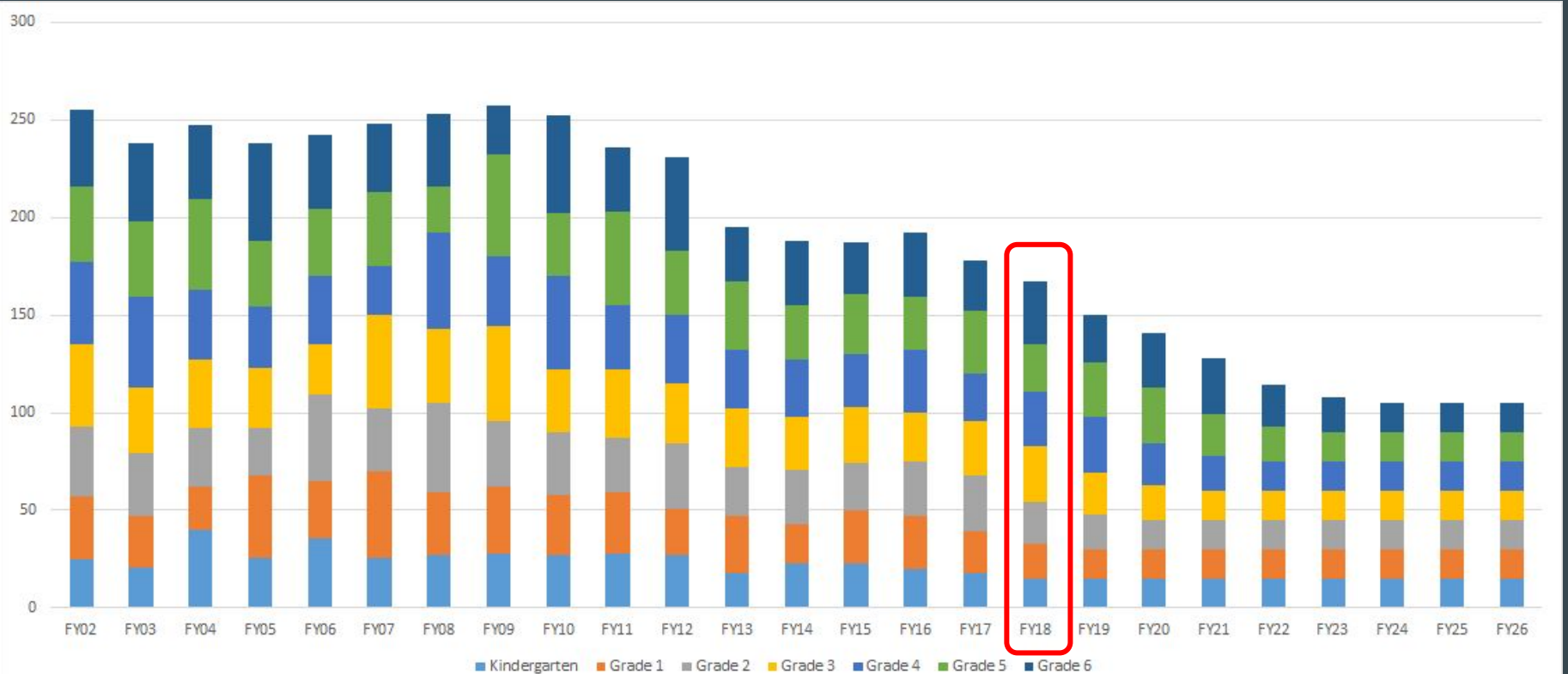
# Article 2: Operating Budget

**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 four million, six hundred and sixteen thousand, two hundred and ninety-eight dollars (\$4,616,298)? Should this article be defeated, the default budget shall be four million seven hundred and thirty-six thousand, six hundred and seventy-five dollars (\$4,736,675), 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.

# Appropriation Comparison

	<u>FY17</u>	<u>FY18</u>	<u>Difference</u>
Budget	\$4,590,995	\$4,616,298	\$25,303
Warrant Articles	\$ 56,134	\$ 100,000	\$ 43,866
<b><u>Total Appropriations</u></b>	<b><u>\$4,647,129</u></b>	<b><u>\$4,716,298</u></b>	<b><u>\$69,169</u></b>

# Enrollment Trend



# Enrollment Per Grade

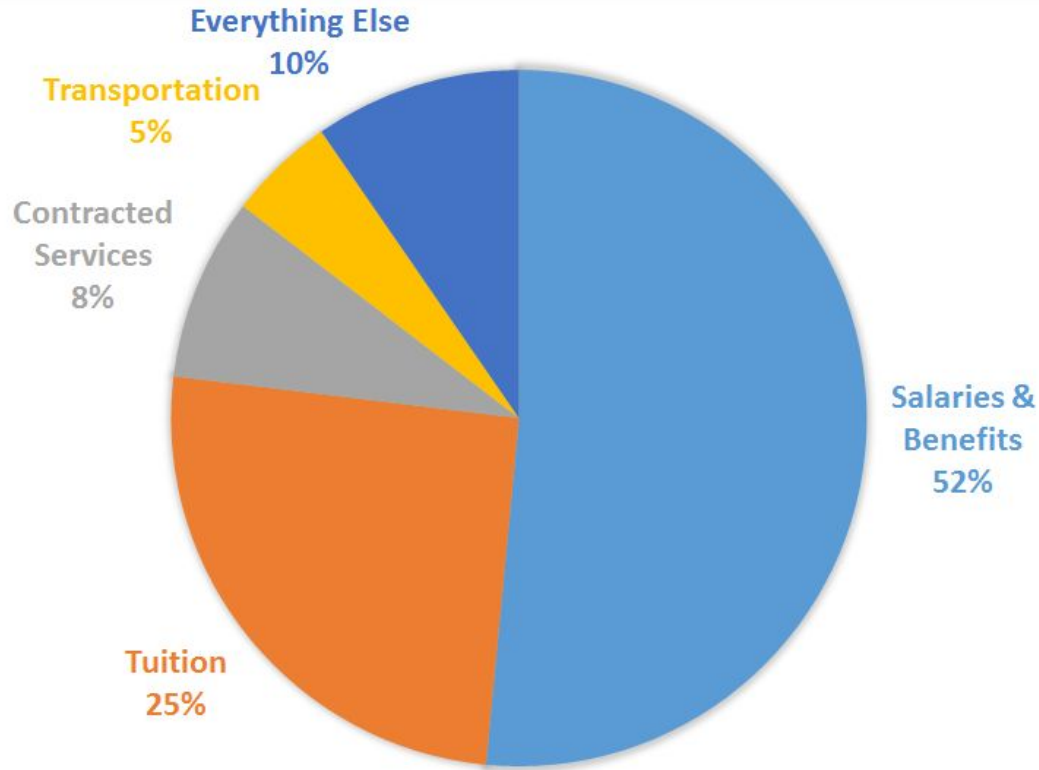
Fiscal Year	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Total
FY16	20	27	28	25	32	27	33	192
FY17	18	21	29	28	24	32	26	178
FY18	15	18	21	29	28	24	32	167

# Overview of General Fund

Non-Discretionary Items:	\$128,867
Discretionary Items:	(\$103,564)
<u>Total:</u>	<u>\$25,303</u>



# Budget Composition



# Non-Discretionary Highlights (net increases)

Tuition to Amherst	-\$43,964
SAU Assessment	\$3,781
Transportation	\$6,885
NHRS	\$14,380
Health Insurance	\$17,246
Out of District IA	\$35,000
Teacher Step Increase (Salary only)	\$45,239
Special Education Tuition	\$50,300
Total	\$128,867

# Discretionary Impacts

Teacher Reduction in Force	-\$74,258
Legal	-\$47,500
Facilities Repairs	-\$19,468
Computer Equipment	-\$20,340
IA Reduction in Force	-\$17,748
Telephone System	\$23,400
Interventionist Increases	\$80,901
Other Increases and Decreases	-\$20,551
<b>Total</b>	<b>(\$103,564)</b>

# Discretionary Highlights

## Staffing Changes:

- Reduce one teaching position
- Increase interventionists from half-time to full-time

Replace phone system

Reductions in legal and computer replacements

# Staffing Levels (projected 2017-2018 SY)

<u>Grade Level</u>	<u>Students</u>	<u>Teachers</u>	<u>Ratio</u>
Kindergarten	15	1	15:1
Grade 1	18	1	18:1
Grade 2	21	1	21:1
Grade 3	29	2	14.5:1
Grade 4	28	2	14:1
Grade 5	24	2	12:1
Grade 6	32	2	16:1

# Certified Staffing

<u>Staff</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>
Grade K-6	12	12	12	12	11
Art	0.4	0.4	0.4	0.4	0.4
Music	0.4	0.4	0.4	0.4	0.4
Physical Education	0.6	0.6	0.6	0.6	0.6
Technology/Library	1	1	1	1	1
World Language	0.6	0.6	0.6	0.6	0.6
Guidance	1	1	1	1	1
Math Coach/Interventionist	0.5	0.5	0.5	0.5	1
Reading Specialist	0.5	0.5	0.5	0.5	1
Special Education	2	2	2	2	2
Speech	1	1	1	1	1
Psychologist	0.5	0.5	0.5	0.5	0.5
Nurse	1	1	1	1	1
Total	21.5	21.5	21.5	21.5	21.5

# Non-Certified Staffing

<u>Staff</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>
Classroom Assistant	0	0	0	1	1
Admin Assistant	2.5	2.5	2.5	2.0	2.0
SPED Aides	5.5	6.0	6.0	6.0	6.0
Custodians	3	3	3	3	3
Computer/IT	0	0	0	0.5	0.5
Food Service	2	2	2	2	2

# Overall Impact

FY17 Budget: \$ 4,590,995

Non-Discretionary Items: \$ 128,867

Discretionary Items: (\$ 103,564)

**Total:** **\$ 4,616,298**



# Budget Overview

<u>Category</u>	<u>Budget</u>
Salaries	\$1,639,073
Tuition	\$1,175,339
Benefits	\$744,096
Contracted Services	\$393,337
Transportation	\$229,290
Supplies	\$116,226
Misc.	\$115,723
Utilities	\$86,545
Repairs & Maintenance	\$36,768
Equipment	\$44,551
School Nutrition Services	\$32,000
Buildings & Grounds	\$3,350
<b><u>Total</u></b>	<b><u>\$4,616,298</u></b>

# **Additional Warrant Articles**

# Additional Warrant Articles

Maintenance Trust Fund Contribution:	\$50,000
Re-Purpose ETF from Retirement to Tuition:	No cost impact
Special Education Trust Fund Contribution:	\$50,000

# Article 3: Roof Contribution

**Article 3.** “Shall the Mont Vernon School District raise and appropriate fifty-thousand dollars (\$50,000) to be added to the School Property Maintenance Expendable Trust Fund established in March, 2007? Majority vote required.

# Roof Replacement Plan

Targeted replacement in FY21 - FY22

Estimated cost of \$300,000

Contribution of \$50,000 each year

<u>Fiscal Year</u>	<u>Contribution</u>	<u>Balance</u>
Existing		\$100,000
FY18	\$50,000	\$150,000
FY19	\$50,000	\$200,000
FY20	\$50,000	\$250,000
FY21	\$50,000	\$300,000
FY22	\$50,000	\$350,000

# Article 4: Repurpose Trust Fund

**Article 4.** “Shall the Mont Vernon School District vote to discontinue the Fund for Unfunded Liabilities for Retiring Employees created in 2007 and further to transfer the balance of said fund with the accumulated interest to the date of withdrawal to the general fund? Further, shall the Mont Vernon School vote to establish an expendable trust fund under the provisions of RSA 198:20-c, to be known as the Tuition Contingency Fund, for the purpose of paying for unanticipated tuition payments for Mont Vernon students and further to raise and appropriate thirty-one thousand, five hundred and forty-nine dollars and seventeen cents (\$31,549.17) toward this purpose to be funded from the year-end unassigned fund balance and to name the school board as agents to expend from this fund? Majority vote required.

# Historical Tuition Costs (Amherst Middle School)

<u>Fiscal Year</u>	<u>Tuition per Student</u>	<u>Total Tuition Payments</u>
FY12	\$15,150	\$1,181,674
FY13	\$16,213	\$1,312,704
FY14	\$16,568	\$1,220,823
FY15	\$16,982	\$1,189,003
FY16	\$17,247	\$1,094,304

# Article 5: Special Education Contribution

**Article 5.** “Shall the Mont Vernon School District raise and appropriate up to fifty-thousand dollars (\$50,000) from the year-end unassigned fund balance (surplus) if available on June 30, 2017, to be added to the Mont Vernon School District fund for educating students with disabilities, previously established in March, 2016? Majority vote required.



# Revenues Projection

<u>Item</u>	<u>FY17</u>	<u>Projected FY18</u>	<u>Difference</u>
Revenues	\$200,212	\$202,092	\$1,880
Fund Balance	\$308,204	\$150,000	(\$158,204)
Adequacy Aid	\$1,162,758	\$1,099,750	(\$63,008)
Total	\$1,677,308	\$1,451,842	(\$225,466)

# Projected Tax Impact

Budget: \$0.76 (\$0.67 from reduced revenue)

Special Education Warrant Article: \$0.20

Facilities Warrant Article: \$0.20

**Total:** **\$1.16 / thousand**

Average Home Impact: \$348

# Default Budget Calculation

\$4,644,669 or \$28,371 higher than the proposed budget

- One-time items that were removed total \$76,550
- All cuts in the proposed budget are not reflected in the default

# Public Comment