

# Norwich School District 2022-23 Proposed Budget Draft

## **Administration**

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## **School Board Members**

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## Our Mission:

Marion Cross School is a nurturing kindergarten- through sixth-grade public school that:

- ✧ Promotes educational excellence and fosters a lifelong love of learning.
- ✧ Empowers all students to realize their intellectual, physical, emotional, creative, and social potential.
- ✧ Partners with families and the community to develop responsible local and global citizens who can adapt to a changing world.



# 2021-22 Norwich Budget Guidelines

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In an effort to achieve excellence in education, financial sustainability and public accountability in the Norwich School District, the Norwich School Board adopts the following budget guidelines for the development of the 2022-23 budget:

1. When preparing the budget, the administration and board should be mindful of the external factors that influence the final town tax rate (CLA, Dresden assessment, statewide education tax rate).
2. The administration should continue efforts to present creative staffing patterns that would result in efficient use of FTEs. In addition, the administration and board should use the budget process to determine if existing programs are making the most effective use of resources.
3. Strive to ensure that contract negotiations result in agreements that are beneficial to both staff and community.
4. The administration and board will provide information to help taxpayers understand the relationship between the budget and the quality of education provided by the District. To meet this goal, the board seeks a budget document that provides a written explanation of:
  - The levels of proposed spending for 2022-23.
  - The reasoning behind differences in the proposed spending levels for the 2021-22 budget versus the 2022-23 budget.
  - The ability of the 2022-23 budget to promote excellence in the Marion Cross School by ensuring that the budgeting process takes into account the needs of all students and promotes approaches that are equitable.

The Committee notes that Norwich budget “Quick Model” projects a budget increase of approximately 3.01%. The North East Region CPI for July 2021 is 4.3% with the New England Division reporting 4.2%.

This “Quick Model” does not include the following additional cost factors that could add to the budget:

- settlement of a contract with the teachers and support staff union, although steps at current base wage levels have been included
- anticipation of continued larger class sizes
- the Federal government funding for education is volatile
- a 5-year building maintenance plan, including the need to replace the septic system

Other external factors could pose significant impact on the budget in this, or near future years, including:

- the implementation of a new weighting system to calculate per pupil spending
- a new settlement in the Statewide health insurance plan with the teachers and support staff
- an overhaul of the Vermont State Teachers’ Retirement (Pension) system

Other “new initiatives” that may be considered in the upcoming budget process include:

- expanded Pre-K options
- some playground upgrades
- continued assessment of the septic system replacement
- incorporation of a regular maintenance schedule for the building and grounds; and
- new standardized math curriculum across all grades

# Projected Enrollment

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	Projected	Actual						Cohort Survival Method Avg Past 5 years*
	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Kind	35	42	35	35	35	35	35	K to 1 plus 5 students 1 to 2 minus 1 2 to 3 plus 2 3 to 4 plus 6 4 to 5 plus 4 5 to 6 plus 2
Grade 1	31	32	47	40	40	40	40	
Grade 2	33	42	31	46	39	39	39	
Grade 3	39	43	44	33	49	42	42	
Grade 4	38	40	49	50	39	55	48	
Grade 5	50	49	44	53	54	43	58	
Grade 6	45	45	51	46	55	56	45	
<b>TOTAL</b>	<b>294</b>	<b>293</b>	<b>301.2</b>	<b>304</b>	<b>301.2</b>	<b>310</b>	<b>311</b>	
<b>PreK*</b>	<b>14</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	
<b>TOTAL</b>	<b>308</b>	<b>311</b>	<b>319.2</b>	<b>322</b>	<b>319.2</b>	<b>328</b>	<b>329</b>	

\*Pre-Kindergarten is now a full day program effective 2021-22.

Actual enrollment in used in projection is October 1, 2020 student count

Actual enrollment as of today is 317

# Proposed Personnel – FTE's

Proposed Personnel - FTEs						
NORWICH FTE CHANGES	2021-22 Budgeted	Changes 2021-22	2021-22 Bgt to 21-22 Actual	2022-23	2021-22 Actual to 2022-23 Proposed	2021-22 Budgeted to 2022-23 Proposed
	<u>Proposed</u>	<u>Actual</u>	<u>Difference</u>	<u>Proposed</u>	<u>Difference</u>	<u>Difference</u>
Regular Ed Teachers	23.50	25.80	2.30	27.30	1.50	3.80
Regular Ed Assistants	3.48	2.95	(0.53)	2.02	(0.93)	(1.46)
Remedial Tutors (GF)	1.00	0.90	(0.10)	0.90	-	(0.10)
ESL Specialist	0.20	0.20	-	0.20	-	-
LEEEP Program Specialist	0.73	0.69	(0.04)	0.69	-	(0.04)
Technology Teacher	0.60	0.60	-	0.60	-	-
Technology Admin Asst	0.40	0.00	(0.40)	0.00	-	(0.40)
Special Ed Teachers	4.60	4.40	(0.20)	4.40	-	(0.20)
Speech & Language	1.00	1.00	-	1.00	-	-
Special Ed Assistants	9.23	7.59	(1.64)	5.85	(1.74)	(3.38)
Language Assistant	0.00	0.94	0.94	0.94	-	0.94
Early Essential Ed Teacher	0.40	0.40	-	0.10	(0.30)	(0.30)
Guidance Teacher	1.00	1.00	-	1.00	-	-
Nurse/Health Specialist	1.00	1.00	-	1.00	-	-
Library/Media Specialist	1.00	1.00	-	1.00	-	-
Principal Administrator	2.00	2.00	-	2.00	-	-
Administrative Assistant	1.00	1.00	-	1.00	-	-
Front Office Ed Assistant	0.98	0.98	-	0.98	-	-
Custodial	3.00	3.00	-	3.00	-	-
<b>School FTE Totals</b>	<b>55.12</b>	<b>55.45</b>	<b>0.33</b>	<b>53.98</b>	<b>(1.47)</b>	<b>(1.14)</b>

# Significant Changes:

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- Medical Ins. Rate, Election Changes & FTE changes: 5.2% rate increase, current budgeted census results in an increase of \$47,407
- Net Total Salary Changes with current census\* = \$87,492, significant changes:
  - Additional Reg Ed Teacher FTE's increase 3.8 including additional PreK; with assistant reductions of 1.5 = net FTE increase of 2.20 and \$200,533 net all turnover & changes
  - Regular Ed Assistant-Technology decrease .40: (\$12,398)
  - Early Ed Teacher FTE decrease of 0.30 and Special Ed Assistant FTE decrease of 3.88 with addition of .94 Language specialist: net decrease (\$97,507)
  - Additional Administrative days from 195 to 210: \$5,403
- Regular Ed Purchased Professional Technical Services (mainly software costs): \$24,045
- Regular Ed Textbooks including school wide literacy & new math program needs: increase of \$25,000
- PreK Tuition Reduction due to onsite class expansion: reduction estimated (\$28,160)
- Technology Equipment purchases, scheduled replacement cycle, sound system updates: increase of \$30,000 was cut last budget cycle due to availability of grant funds
- Increase in Special Ed services including Psychological & other contracted services: \$17,000
- Tuition changes: OOD increase \$150,500 offset w/Early Education decrease (\$6,350): net increase \$144,150
- Professional Development costs for curriculum initiatives, increase \$11,300
- Early Retirement Wage/Benefit Payouts: increase of \$18,186
- SAU70 Increase - currently projected with an increase \$11,290
- Facilities Maintenance & Purchased Services: increases \$24,428
- Transportation changes: Special Ed decrease (\$8,600); Reg Ed increase \$6,500
- Site & Building Improvements (discretionary): decrease of (\$37,300); increase of \$22,000

## \*Not Included:

- Negotiated Wage Increases - both Unions
- Non Union Wage Increases
- Playground updates, Septic updates or Trail Updates

# Projected Budget Overview by Function

Function	Description	<u>2021-2022 Budget Adopted</u>	<u>2022-2023 Proposed Budget</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
1100	Regular Education	\$2,812,151	\$3,218,129	\$405,978	14.4%
1200	Special Education	\$1,228,181	\$1,216,152	(\$12,029)	-1.0%
2100	Guidance & Health Services	\$234,493	\$207,215	(\$27,278)	-11.6%
2200	Curriculum/Staff Development, Media/Library	\$185,231	\$185,883	\$652	0.4%
2300	School Board & Superintendent Services	\$327,692	\$337,983	\$10,291	3.1%
2400	School Administration	\$479,377	\$531,635	\$52,258	10.9%
2600	Building & Grounds Maintenance & Custodial	\$444,427	\$468,855	\$24,428	5.5%
2700	Transportation Services	\$297,000	\$297,400	\$400	0.1%
3100	Food Service Operations	\$15,000	\$13,000	(\$2,000)	-13.3%
4000	Building & Site Improvements	\$138,300	\$204,000	\$65,700	47.5%
5000	Debt Service & Transfers	\$46,691	\$45,724	(\$967)	-2.1%
	<b>Totals</b>	<b>\$6,208,543</b>	<b>\$6,725,976</b>	<b>\$517,433</b>	<b>8.33%</b>

# Projected Budget Overview by Object

<u>Object</u>	<u>Description</u>	<u>2021-2022 Budget Adopted</u>	<u>2022-2023 Proposed Budget</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
110	Teacher Salaries	\$2,523,508.00	\$2,648,306.00	\$124,798.00	4.9%
1XX	Other Salaries	\$800,662	\$778,890	(\$21,772)	-2.7%
2XX	Payroll Tax & Benefits	\$1,088,580	\$1,126,269	\$37,689	3.5%
235	Retiree Wages/Benefits	\$0	\$18,186	\$18,186	100.0%
240	Staff Development	\$69,500	\$72,500	\$3,000	4.3%
3XX	Purchase Prof'l & Tech Svcs	\$423,445	\$471,098	\$47,653	11.3%
4XX	Purch Prop Svcs	\$358,505	\$455,235	\$96,730	27.0%
5XX	Other Purch Svcs	\$319,725	\$318,925	(\$800)	-0.3%
56X	Tuition	\$305,230	\$464,500	\$159,270	52.2%
6XX	Supplies	\$206,460	\$227,306	\$20,846	10.1%
7XX	Property/Equipment	\$42,837	\$77,512	\$34,675	80.9%
8XX	Dues/Fees/Debt	\$55,091	\$54,249	(\$842)	-1.5%
9XX	Transfers - Capital/Food	\$15,000	\$13,000	(\$2,000)	-13.3%
	<b>Totals</b>	<b>\$6,208,543</b>	<b>\$6,725,976</b>	<b>\$517,433</b>	<b>8.33%</b>

# 9 Estimated Revenues and Net Assessments - subject to legislative changes

(Note: Dresden Budget & Assessment is in review)

EXHIBIT #2		Revenues & Net Assessment		
Item	2021-22	2022-23	\$ Chg	% Chg
<b><u>Appropriations</u></b>				
Marion Cross School	6,208,543	6,621,180	412,637	6.65%
<i>Approp Changes</i>	0	0		
Dresden Assessment	7,306,447	8,241,997	935,550	12.80%
<i>With additional Warrant Articles (2) ??</i>	6086			
<b>total</b>	<b>13,521,076</b>	<b>14,863,177</b>	1,342,101	9.93%
<b><u>Revenues</u></b>				
<b>(subtracted from appropriations to arrive at net assessment)</b>				
<b><u>Local Sources</u></b>				
Tuition Income	0	0	0	
Interest on investments	12,000	6,000	(6,000)	
Other Local	3,114	9,014	5,900	
<i>subtotal</i>	15,114	15,014	(100)	
<b><u>State Sources</u></b>				
Vocational Aid	29,522	29,522	0	
Transportation Aid	121,498	121,498	0	
Spec Ed Block Grant	267,911	0	(267,911)	
Spec Ed Exp Reimbursement	510,541	0	(510,541)	
Census Block Grant (Act 173)	0	851,688	851,688	
Spec Ed Extraordinary Aid	36,575	143,667	107,092	
Essential Early Educ	49,235	24,670	(24,565)	
State Placed Student(s)	0	0	0	
<i>subtotal</i>	1,015,282	1,171,045	155,763	
Transfer from Const Fund	230,452	230,452	0	
<i>subtotal</i>	230,452	230,452	0	
<b>Total Budgeted Revenues</b>	<b>1,260,848</b>	<b>1,416,511</b>	155,663	12.35%
from Prior Year Fund Balance	244,777	244,777	0	0.00%
<b>Net Assessment</b>	<b>\$12,015,451</b>	<b>\$13,201,889</b>	1,186,438	9.87%

# Estimated Tax Rate Calculation - subject to legislative changes (Note: Dresden Budget & Assessment is in review)

## EXHIBIT #3

## EARLY Estimated Tax Rate Calculation

Line #	Item	Budgeted 2021-22	Estimated 2022-23	Chg	% Chg
1	Marion Cross School	\$6,208,543	\$6,621,180	412,637	6.65%
2	plus Dresden Assessment	7,312,533	8,241,997	929,464	12.71%
2a	Total Expenditures	13,521,076	14,863,177	1,342,101	9.93%
3	less Revenues and Fund Balance (excl Voc Aid)	1,476,103	1,631,766	155,663	10.55%
4	equals Education Spending	\$12,044,973	\$13,231,411	1,186,438	9.85%
4a	Plus or (minus) net budget	\$0	\$0		
5	Estimated equalized pupils	632.98	632.98	0.00	0.00%
6	Adjusted ES/Eq Pupil	\$19,029	\$20,903	\$1,874	9.85%
6a	Net Debt per Eq pupil	\$1,432	\$1,432		
6b	Net Spec Ed Excess/VSTRS per Eq	\$67	\$67		
7	Adjusted ES/Eq Pupil for purposes of Excess Spending	\$17,529	\$19,404		
8	Excess Spending Threshold	\$18,789	\$19,977	\$1,188	6.32%
9	Per Pupil Spending above/(below) Threshold	(1,260)	(573)		
10	Per pupil figure for Calculating District Adjustment	\$19,029	\$20,903	\$1,874	9.85%
11	Base Amount	\$11,317	\$12,937	\$1,620	14.31%
12	District Spending Adjustment	168.145%	161.578%	-6.57%	-3.91%
13	Statewide Ed Tax Rate	\$1.000	\$1.000	\$0.00	0.00%
13a	Equalized Homestead Tax	\$1.6815	\$1.6158	-0.0657	-3.91%
14	Common level of appraisal	90.28%	85.2800%	-5.0%	-5.54%
15	Estimated nominal tax rate	\$1.8625	\$1.8947	0.0322	1.73%
16	Income Sensitivity Percentage	2.76%	2.70%	-0.06%	-2.17%
17	Non Residential Tax Rate	\$1.612	\$1.482	(0.13)	-8.06%
18	Divide by CLA	90.28%	85.28%	-5.00%	-5.54%
19	Nominal Non-Residential Tax Rate	\$1.7856	\$1.7378	(0.0478)	-2.68%
<b>Note: Tax rate info preliminary and subject to state legislative changes.</b>					
	tax on a \$498,000 house	\$9,275	\$9,436	\$160	
	tax on a \$400,000 house	\$7,450	\$7,579	\$129	
	tax on a \$350,000 property	\$6,519	\$6,631	\$113	

## Additional Thoughts, Other Potential Warrant Articles?

The Budget as built does not include settlement amounts for union contracts currently being negotiated. Steps are built into the salary sections for both unions as well as a health insurance rate increase of 5.2%.

Replacement and/or upgrade of the sewer system is still be addressed with hopes of a Warrant Article in the 2023-24 Budget Year.

Other upgrades being discussed and planned include the playground and the Town's forestry paths which are used by the District for outdoor learning.