



# Hanover FY24 Budget

January 11, 2023

## **Discussion topics**

### **Budget Committee Recommendations**

**Recommendation #1: FY24 Budget**

**Recommendation #2: Open Staffing Positions**

**Recommendation #3: Substitute Wages**

**Recommendation #4: Grade 6 Reserve Fund**

**Recommendation #5: Special Education Reserve Fund**

**State of New Hampshire Adequate Education**

**Service Staff Negotiations**

# Budget Committee Recommendations

# Hanover Board will adopt budget tonight with district vote on March 7

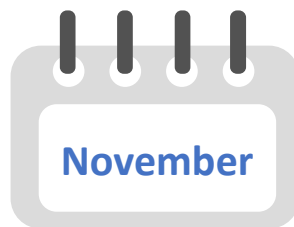
## Budget Process - Hanover Board

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**Sept 14**

Hanover Board approved budget guidelines, 3% expenditure cap based on quick model developed in August



**Nov 1**

Budget Committee reviewed first draft budget, expenditures & enrollment only

**Nov 21**

Budget Committee saw second draft with Hanover Finance Committee

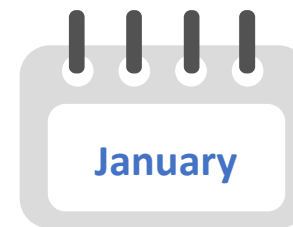


**Dec 12**

Hanover Finance Committee gave feedback on school budgets

**Dec 14**

Hanover School Board discusses first reading of budget proposal

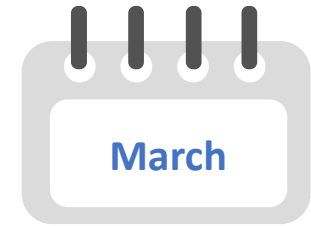


**Jan 4**

Hanover Budget Committee made final budget recommendations

**Jan 11**

Hanover School Board discusses second reading of budget proposal and adopts budget



**Mar 2**

District Meeting / Deliberative Session

**Mar 7**

District Voting Day

# Hanover Budget Committee recommendations

On January 4 2023, Hanover Budget Committee met jointly with the Dresden Budget Committee to develop final recommendations for the FY24 budget

Hanover Budget Committee recommended the Hanover Board. . .

1. **Adopt the budget** as presented in December with recommended changes
2. Ask Support Staff Negotiations Committee to **look into Educational Assistants staffing issues**
3. **Increase substitute wages** without increasing the budget (vacancy management assumption)
4. **Ask voters to dissolve Grade 6 reserve fund**
5. **Raise \$100K for Special Education reserve fund**

## Recommended Budget FY24 vs FY23

**+3.21%**

Budget change\*  
+\$471,052

**+8.08%**

Net assessment change  
+\$951,275

\* Includes Board/Bridgman

## Recommendation #1: FY24 Budget

# Recommended changes since December budget presentation



## FY24 Budget Changes

### Expenditures

**-\$100K**

Special Ed OOD

**-\$143K**

Reconsidered 1.0 FTE Certified Staff

**-\$31.5K**

Removed Retirement Expense

**No Budget Change**

Increase Substitute Wages  
(Vacancy management assumption)

### Revenue

**+\$300K**

Balance Carry Forward

**+\$381K**

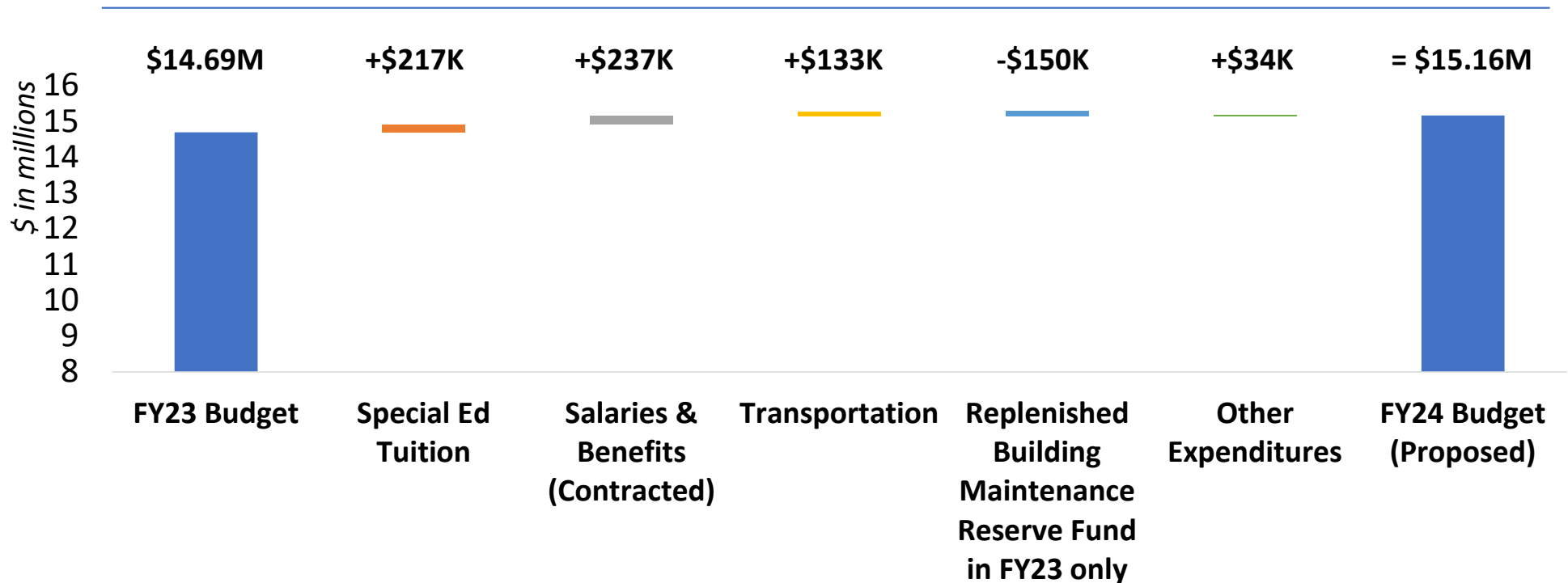
Grade 6 Tuition Reserve

**Total Net Assessment Improvement: \$955K**

# Hanover FY24 Budget is proposed to increase 3.2% or \$471K, driven by special ed tuition, salaries & benefits and transportation

Includes budget changes since December

## Analysis of \$471K expenditure increase



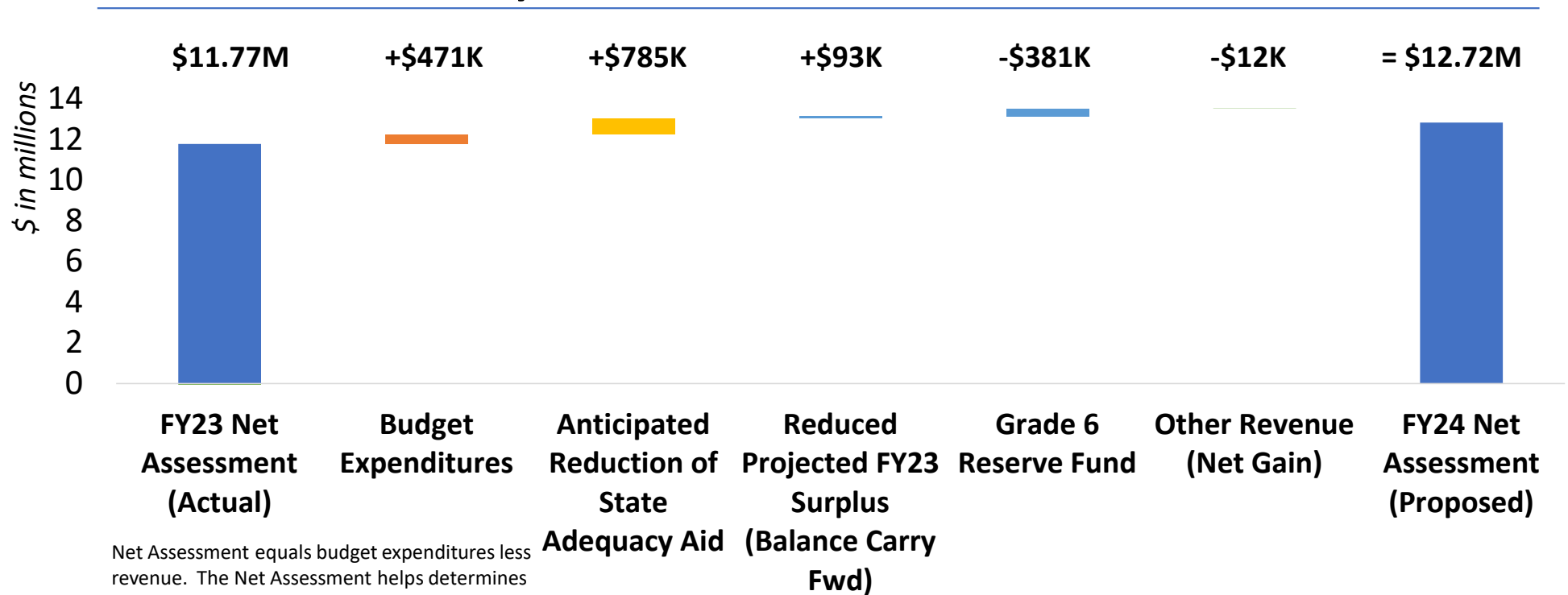
Note: Budget growth includes “passthrough” Bridgman fund expense of \$40K, which has equally offsetting revenue. Budget does not include additional warrant articles that may be presented, including expenditures associated with on-going Service Staff negotiations.



# FY24 Net Assessment is proposed to increase 8.1% or \$951K, despite budget up by only 3.2% due to significant revenue changes

Includes budget and revenue changes since December

## Analysis of \$951K net assessment increase

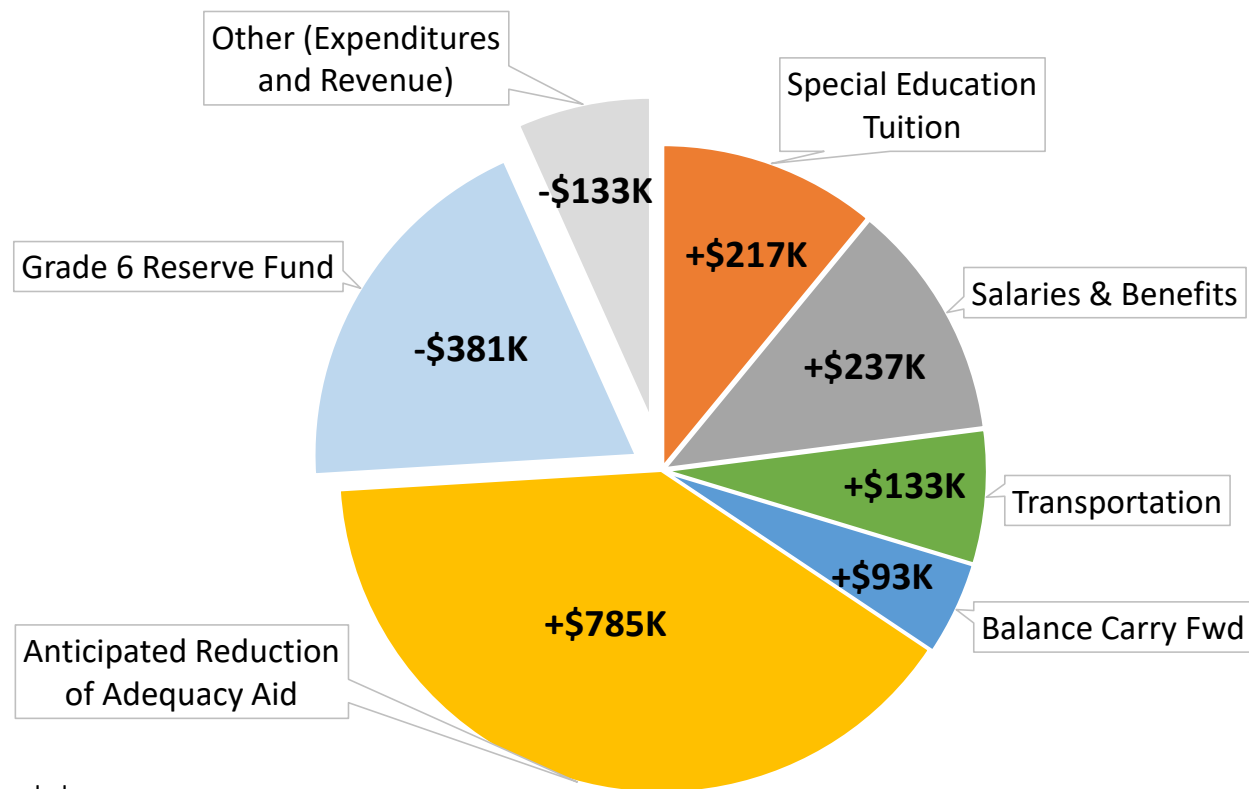


Note: Figures are rounded.

# Nearly all the increase is due to uncontrollable events or contracted district agreements

Includes budget and revenue changes since December

## Allocation of \$951K increase in Hanover FY24 Net Assessment





Note: Figures are rounded.

# The Ray School plans a 1.10 FTE decrease for FY24 staffing

Includes 1.0 FTE reduction in certified staffing since December

## Ray School Full-time equivalent (FTE) change from FY23 Budget

	Increase	Decrease	Total FY24 Proposed Budget
 <b>Certified Staff</b>	<b>-1.0 FTE:</b> \$ removed for 1 of 3 open Instructional Specialist/Coaching positions, admin reconsidered structure  <b>-0.40 FTE:</b> Spanish reduction	<b>- 1.40</b> Reg Ed. Teachers	<b>56.66</b> <b>FTEs</b> <b>- 1.40</b>
 <b>Other Staff</b>	<b>+ 1.00</b> Occ. Therapy Assts <b>+ 0.42</b> Regular Ed. Aides <b>+ 0.28</b> Special Ed. Aides	<b>- 1.40</b> Special Ed. Asst (PreK)	<b>47.99</b> <b>FTEs</b> <b>+ 0.30</b>
<b>Total Staff</b>			<b>104.65</b> <b>FTEs</b> <b>- 1.10</b>

# Hanover FY24 budget includes recommended 26 teachers, falls within class size policy guidelines

## 25 Teachers

Projections 2023-2024	4 classes	5 classes	5 year average
K- 71	K- 17.75	K- 14.2	K- 71
1- 70	1- 17.5	1- 14	1- 79
2- 85	2- 21.25	2- 17	2- 81
3- 78	3- 19.5	3- 15.6	3- 79
4- 75	4- 18.75	4- 15	4- 84
5- 79	5- 19.75	5- 15.8	5- 80
458			

## 26 Teachers

### Recommended

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K- 71	K- 17.75	K- 14.2	K- 71
1- 70	1- 17.5	1- 14	1- 79
2- 85	2- 21.25	2- 17	2- 81
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## 27 Teachers

Projections 2023-2024	4 classes	5 classes	5 year average
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458			

### Hanover Class Size Board Policy (IIB)

“The School Board will:

Support the principle that students in primary grades (K-2) particularly benefit from small class sizes, within a targeted range of 14 to 20.

Support the principle that in grades 3 through 5, the recommended class sizes can be somewhat larger, with a targeted range of 17 to 22.”

## Despite having 27 teachers budgeted, Ray School decided in FY23 to staff only 26 teachers in compliance with board policy

### Smaller than projected Kindergarten cohort resulted in 26 sections

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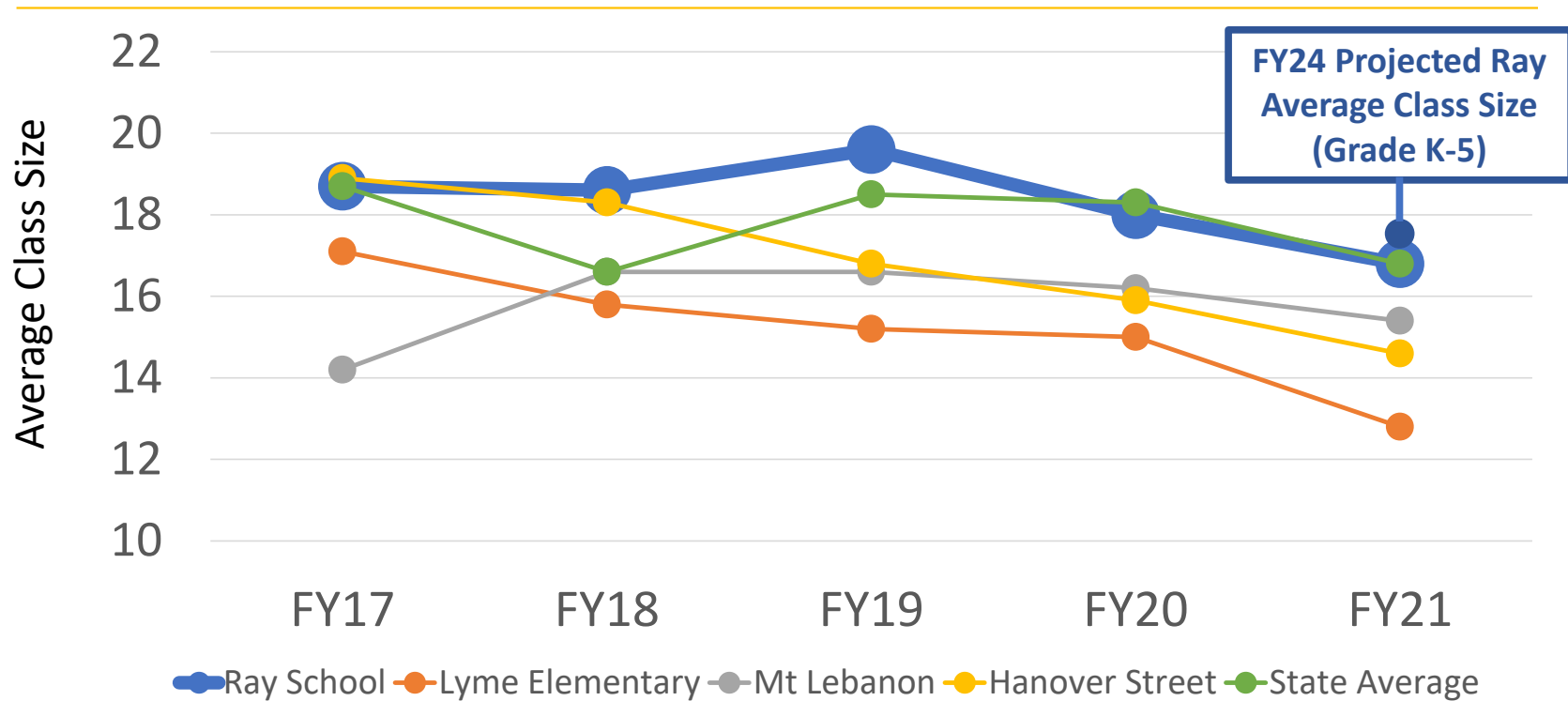
At this time, we are staffing our 457 student enrollment with 26 teachers. The sections and class sizes with 26 teachers are as follows. This staffing holds true to our school vision and our class size guidance while also responding to a lower-than-anticipated enrollment and being fiscally responsible to our taxpayers.

Grade	Total # of Student	Number of Sections	Class Sizes
K	61	4	15/16
1	82	5	16/17
2	83	5	16/17
3	71	4	17/18
4	81	4	20/21
5	79	4	19/20
<b>TOTALS</b>	457	26	

Source: Excerpt from the Ray School Principal's report presented at the August 2022 Hanover School Board meeting

## Average class size for FY24 budget higher than neighboring schools and NH state historical averages

Average class size: Ray School vs other NH elementary schools



Note: The average class size is reported for grades 1-8 by school, where applicable. NH DOE does not report Kindergarten class sizes (at least easily), but does mandate that there should be smaller maximum class sizes for younger students.

Source: NH Department of Education - iExplore

# Hanover education property tax rates projected to increase 6.61%

Reflects Dresden budget approved yesterday

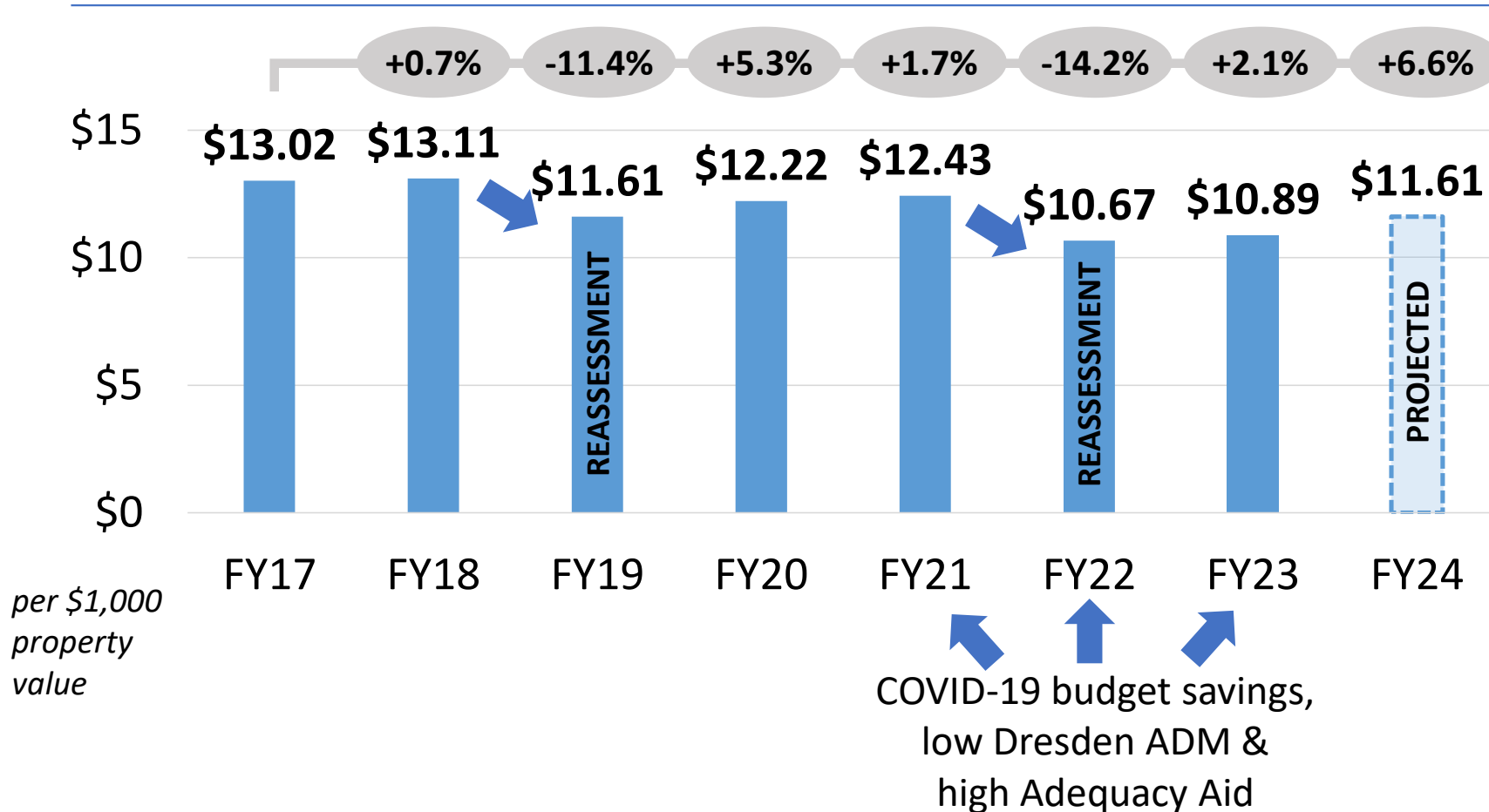
Exhibit 3, V.4 - DISTRICT ASSESSMENTS:				
	2022-23	2023-24	\$ Chg	% Change
Hanover Assessment (22-23 Adjusted to Actual)	\$11,766,738	\$ 12,718,013	\$951,275	8.08%
Dresden Assessment (without additional articles) <b>1.9.23</b>	\$17,675,791	<b>\$18,811,747</b>	\$1,135,956	6.43%
	\$29,442,529	<b>\$31,529,760</b>	\$2,087,231	7.09%
Hanover Tax				
<b>ESTIMATED TAX RATES: with adjusted NAV @ \$14M</b>				
Local School Tax Rate (Orig 22-23 Proj. \$9.75)	9.62	10.09	0.47	4.89%
<b>State School Tax Rate</b> (Orig 22-23 Proj. 1.28)	<b>1.27</b>	<b>1.52</b>	<b>0.25</b>	<b>19.69%</b>
Total School Tax Rate (Orig 22-23 Proj. \$11.03)	10.89	\$11.61	0.72	6.61%



A \$500K assessed property would see a \$360 total tax increase (\$30 per month)

# Hanover districts had modest tax rate growth over the last few years

Hanover education property tax rates





**If the Dartmouth North End housing project is constructed in FY24 then the tax rate may decrease to +5.4%**



Image courtesy of Ayers Saint Gross

Source: Dartmouth College, Town of Hanover Assessing Department

**+\$30-40M**

Dartmouth North End Housing  
Project Assessment Estimate

**+6.6% → +5.4%**

Tax Rate Reduction with  
\$35M additional NAV



**A \$500K assessed property would  
see a \$295 total tax increase  
(\$24.58 per month)**

## Budget warrant article recommendation

**ARTICLE 5:** Shall the District raise and appropriate the amount of Fifteen Million, One Hundred Sixteen Thousand, One Hundred Sixty-Three Dollars (**\$15,116,163**) for the support of schools, for the payment of salaries for teachers and other school employees, and School District officials and agents, and for the payment of the statutory obligations of the District for the 2023-2024 fiscal year? This sum does not include the funds appropriated in any of the other articles.

## Recommendation #2: Open Staffing Positions

# Open staffing positions are causing disruptions in educational programming, currently struggling to meet Special Education hours



## Hanover

<u>Position</u>	<u>FY23 Budget</u>	<u>Open</u>
<b>Certified</b>	<b>51.0</b>	<b>3.7</b>
Math Instructional Specialist*		1.0
Reading/Writing Specialist		1.0
K Teacher (not filled/enrollment)*		1.0
Spanish Teacher*		0.4
Band Teacher		0.3
Not budgeted: LTS-Grade 4, admin leave		
<b>Support</b>	<b>54.8</b>	<b>15.4</b>
Reg Ed Asst	11.27	1.47
Spec Ed Asst	20.95	10.4~
Other Ed Asst	2.52	0.05
Other Staff	20.1	3.44

\*Funds associated removed from FY24 Budget

~ Net 1.12 Spec Ed Asst (PreK-Gr 5) removed from FY24 Budget



## Dresden

<u>Position</u>	<u>FY23 Budget</u>	<u>Open</u>
<b>RMS</b>		
Certified	45.70+0.80	0
Spec Ed Asst	14.8	5+ (need 3)
Other Staff	16.18	0
<b>HHS</b>		
Certified	75.41	0
Spec Ed Asst	15	4+
Other Staff	35.59	5

+ 2.8 FTE RMS and 1 FTE HHS Special Ed Assist removed from FY24 Budget

## **Recommend investigation into Educational Assistant staffing issues and provide appropriate board recommendations**

**Recommended:** Hanover Budget Committee recommends the Support Staff Negotiations Committee begin an investigation into Education Assistant (EA) staffing issues, especially related to special education services, and advise the Board with corrective actions, if any

**Not recommended:** Further reduce unfilled Educational Assistant positions from the budget. Funds generated by EA vacancies may be used in FY24 to solve staffing issues. Any unused funds will result in surplus against tax assessments in FY25

## Recommendation #3: Substitute Wages

## Recommend substitute wages move to \$125/day or \$16.67/hour

District/SU	Teacher	Teacher per hour (based on 7.5 hour day)	Support	Support per hour (based on 7.5 hour day)	Primary Towns
SAU 70	\$100/day	\$13.33	\$75/day	\$10.00	
<b>VT Disticts</b>					
Windsor Central	\$125/day	\$16.67	\$13 per hour	\$13.00	Woodstock, Killington
Hartford	\$110/day	\$14.67	\$110/day	\$14.67	Hartford
White River Valley	\$108/day	\$14.44	\$108/day	\$14.44	Sharon, Strafford, Royalton
Springfield	\$110/day (\$120 w/BA)	\$14.67 - \$16.00	\$110/day (\$120 w/BA)	\$14.67 - \$16.00	Springfield
Two Rivers	\$125/day	\$16.67	\$125/day	\$16.67	Mt. Holly, Ludlow, Cavendish
Thetford Academy	\$100/day	\$13.33	-	-	Thetford
Rivendell	\$125/day	\$16.67	\$125/day	\$16.67	Orford NH, Fairlee & Vershire VT
<b>NH Districts</b>					
Lebanon	\$105/day	\$14.00	\$12/hour	\$12.00	
Mascoma	\$13.80/hr	\$13.80	\$12/hour	\$12.00	Canaan, Enfield
SAU 6	\$14.29/hr	\$14.29	\$14.29/hr	\$14.29	Claremont, Unity
SAU 23	\$100/day	\$13.33	\$90/day	\$12.00	Woodsville, Haverhill, Piermont
Kearsarge	\$15.25/hr	\$15.25	\$15.25/hr	\$15.25	Bradford, New London, Newbury, Springfield, Sutton, Warner, and Wilmot
SAU 75	\$100/day	\$13.33	\$100/day	\$13.33	Grantham

**VT minimum wage:** \$12.55 (increasing to \$13.18 on 1/1/2023)

**NH minimum wage:** \$7.25

### Teacher

**Min:** \$13.33 (SAU 70, 23 & 75, TA)

**Average:** \$14.60

**Max:** \$16.67 (Rivendell, Two Rivers, Windsor Central)

### Support

**Min:** \$10.00 (SAU 70)

**Average:** \$13.77

**Max:** \$16.67 (Rivendell, Two Rivers)

## Recommendation #4: Grade 6 Reserve Fund



# In March 2021, Hanover and Dresden voters approved designating Hanover Grade 6 students as Dresden students

Hanover Grade 6 reserve fund no longer needed



**Dresden School District**

Voted to amend the articles of agreement to expand Dresden to Grade 6 education if member district designates Dresden as exclusive provider



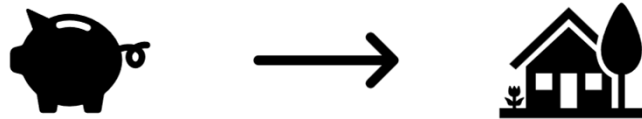
**Hanover School District**

Voted to designate Dresden School District as exclusive provider of Grade 6 education, contingent upon the passage of the Dresden warrant article

## **Recommend to dissolve Grade 6 reserve fund and return \$381K**

Hanover Grade 6 reserve fund no longer needed

**Recommended:** Prepare separate warrant article to dissolve the Grade 6 reserve fund and return remaining funds to offset taxation



\$381K remaining in Grade 6 Reserve Fund to be returned to  
Hanover property taxpayers

No additional tax impact as the Budget Committee assumed voters would approve this warrant article and already included the revenue in the prior budget and tax rate materials

## **Grade 6 tuition reserve fund warrant article recommendation**

**ARTICLE 7:** To see if the school district will vote to discontinue the 6th Grade Tuition Fund that was created on March 6, 2007. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund.

(Majority vote required)

[currently projected at \$381,000]

## Recommendation #5: Special Education Reserve Fund

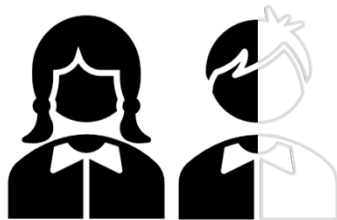
## Other reserve balances reviewed, recommended +\$100K in Special Education reserve fund

**Recommended:** Prepare warrant article to request \$100K to fund Special Education reserve fund, may be separate from Grade 6 tuition warrant article



- **New legislation** requires school districts to provide special education costs until 22<sup>nd</sup> birthday, instead of 21<sup>st</sup> birthday (NH House Bill 1513 signed into law June 2022)
- **Tuition has increased** for out of district (OOD) placements. The annual tuition cost for one residential program now runs over \$300K
- **Special Education reserve fund balance has not been adjusted in 7 years** (FY17), currently projected at \$223K for FY23 year end balance

Special Education reserve  
fund used to fund



1.5 Out of District  
Placements

Special Education reserve  
fund can now fund



0.74 Out of District  
Placements

+\$100K to Special Education  
reserve fund can then fund



1.08 Out of District  
Placements

**Depending on warrant article, there may be no projected tax rate impact or an additional +\$0.03 to the tax rate**

**Option 1: Special Education warrant article asks to fund \$100K (in effect from Grade 6 reserve funds)**

	<u>Tax Rate Change (\$)</u>	<u>Tax Rate Change (%)</u>
Hanover School Tax Rate (as built)	+0.72	+6.61%
Add: \$100K Special Education Reserve Fund	+0.03	
<b>Total Hanover School Tax Rate</b>	<b>+0.75</b>	<b>+6.89%</b>



**A \$500K assessed property would see an additional \$15 tax increase or \$375 total**

**Option 2: Special Education warrant article asks to fund up to \$100K from surplus (undesignated fund balance), if available**

No known, projected tax rate impact. \$100K to be paid from FY23 surplus/UDFB



**A \$500K assessed property would not see an additional projected tax increase**

## **Special Education reserve fund warrant article recommendation**

### **Option 2: Use fund balance**






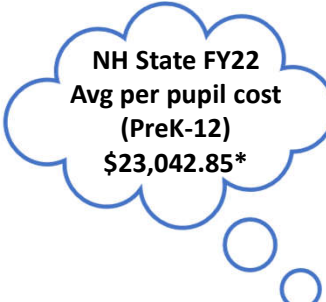


**ARTICLE 8:** Shall the district vote to appropriate up to One Hundred Thousand Dollars (**\$100,000**) to be added to the Capital Reserve Fund for the Education of Persons with Disabilities established at the District Meeting of March 19, 1986, with **said funds to come solely from any year-end unassigned general fund balance?**

# State of New Hampshire Adequate Education



State is required “to provide a constitutionally *adequate* education to every educable child in the public schools in New Hampshire” 

### How the State of NH calculates cost of Hanover’s FY24 “adequate” education

	 Base K-12 Adequacy	 Free & Reduced Meals	 Special Education	 English Language Learners	 Grade 3 Reading	Total Cost of Hanover Adequate Education
Per pupil cost	\$3,866.18	\$1,933.08	\$2,079.89	\$756.43	\$756.43	 NH State FY22 Avg per pupil cost (PreK-12) \$23,042.85*
 Number of eligible students (ADM)	1,085.29	39.44	159.37	32.18	6.00	
 Total	\$4,195,926.49	\$76,240.68	\$331,461.67	\$24,340.10	\$4,538.58	
						\$4,632,507.52 - OR - \$4,268.45 per pupil

 Court ruling on the State of NH’s constitutional obligation to guarantee adequate education funding. Claremont School District v. Governor (“Claremont I”), 138 N.H. 183 (1993)

\* Average per pupil cost includes all district expenditures, including debt service, capital costs, tuition, and transportation costs.

Source: New Hampshire Department of Education

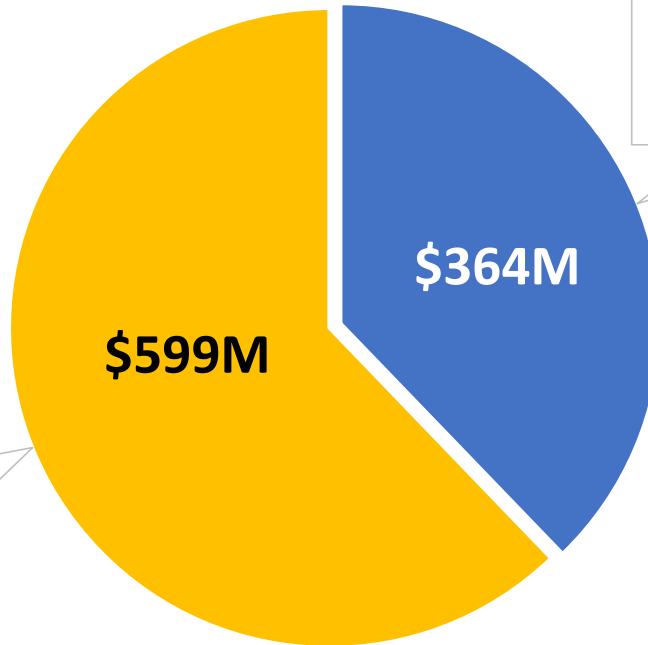
# Part of the State's funding for an adequate education comes from a statewide property tax

## How the State of New Hampshire plans to fund an adequate education in FY24

### Other Taxes

- Business Enterprise Tax
- Lottery Commission
- Business Profits Tax
- Tobacco Tax
- Real Estate Transfer Tax
- Utility Property Tax
- Tobacco Settlement
- Meal & Rentals Tax
- And more...

**Other Taxes**  
**62%**



**Statewide Education  
Property Tax (SWEPT)**  
**38%**

### SWEPT

- State of NH sets statewide property tax rate to **all** NH properties
- FY24 SWEPT rate: \$1.44 per \$1,000 of **equalized** property value



"The cost of providing an education that meets the constitutional standard of adequacy must be funded by state taxes that are **equal in valuation and uniform in rate**"

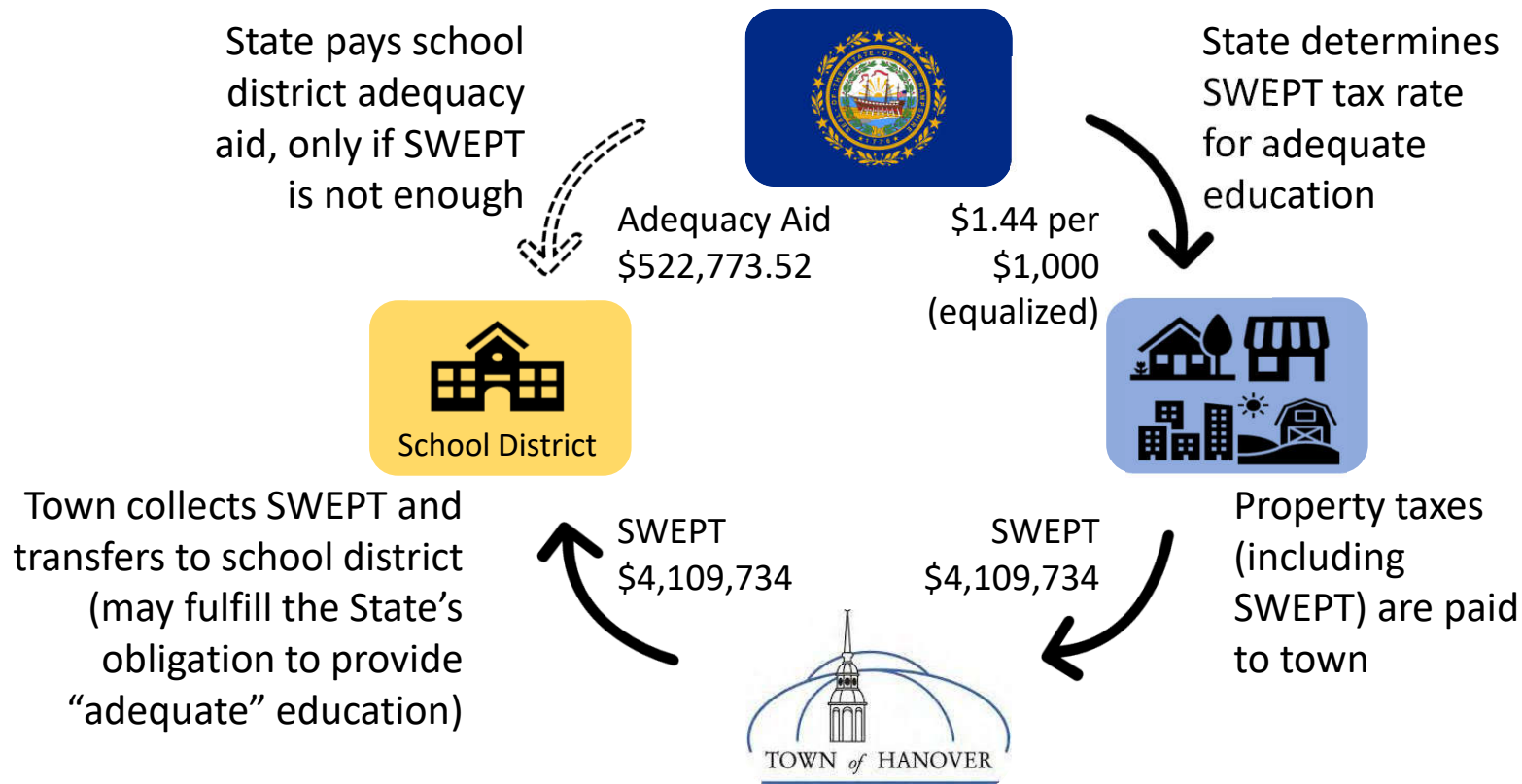
**Total FY24 State Adequate Education: \$962M**

Note: Figures are rounded

Source: New Hampshire Department of Education

# If SWEPT amount raised by local properties not enough to fund adequate education, then the State uses other taxes to pay districts

## How SWEPT works with FY24 tax rates



Wow, I finally understand my state tax bill, the FY24 SWEPT rate will be \$1.44 per \$1,000. . . Wait, why does the budget say \$1.52?!

### Projected FY24 Hanover School Tax Rate

Exhibit 3, V.4 - DISTRICT ASSESSMENTS:		2022-23	2023-24	\$ Chg	% Change
Hanover Assessment (22-23 Adjusted to Actual)		\$11,766,738	\$ 12,718,013	\$951,275	8.08%
Dresden Assessment (without additional articles) 1.9.23		\$17,675,791	\$18,811,747	\$1,135,956	6.43%
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State School Tax Rate (Orig 22-23 Proj. 1.28)		1.27	1.52	0.25	19.69%
Total School Tax Rate (Orig 22-23 Proj. \$11.03)		10.89	\$11.61	0.72	6.61%

Short version: The net assessed property valuation in the budget is not equalized.

# Why the projected SWEPT in the FY24 budget book is \$1.52 not \$1.44, answer lies in the net assessed valuation (NAV)

## State equalizes assessed property values every year for state taxes

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- New Hampshire towns do not reassess all properties every year (i.e., update to current market rates)
  - Towns must perform a reassessment of all properties every 5 years to reflect “market value” at the time of the assessment (RSA 75:8a)
- In order to raise SWEPT funds that are “equal in valuation and uniform in rate”, the State of New Hampshire must equalize the town-reported property values across the state
  - Otherwise it would not be fair if the same rates were applied to Town A with property assessments conducted in 2017 and Town B with assessments conducted in 2022

**\$2.869B**

Hanover FY24 *Equalized* Property Valuation  
(updating Hanover FY22 assessment to market)

**SWEPT rate: \$1.44 per \$1,000**

**\$2.702B**

Hanover FY24 Projected Property Valuation  
(largely based on FY22 reassessment)

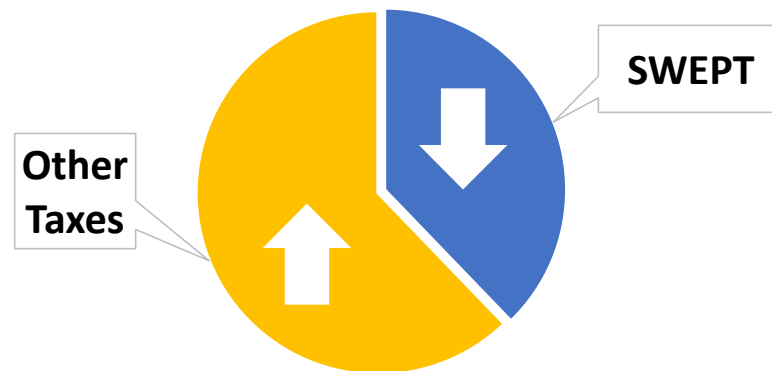
**SWEPT rate: \$1.52 rate per \$1,000**

## Why big adequacy aid reduction in FY24

Last year the State decided to cut the FY23 SWEPT rate and raise more education funds from other taxes

**FY23 Hanover adequacy aid was high due to SWEPT rate cut**

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For one year, NH State decided to cut the FY23 SWEPT rate by \$100 million to \$1.28 per \$1,000 of equalized property value

AND

Pay school districts a one-time “hold harmless” adequacy aid grant (from surplus in other tax revenue sources)

**FY23 Hanover adequacy aid payment: \$1.3M    +\$1M more than prior year**

**FY24 Hanover adequacy aid payment: \$522K    -\$785K less than prior year**

**Approximately 80% of school districts receive adequacy aid, the rest do not (“excess” SWEPT districts)**

### **List of “excess” SWEPT districts**

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- |                  |                    |                      |                    |                         |
|------------------|--------------------|----------------------|--------------------|-------------------------|
| • Alton          | • Easton*          | • Hart's Location*   | • New Castle*      | • Randolph*             |
| • Bartlett       | • Eaton*           | • Hebron*            | • New London       | • Rye                   |
| • Bridgewater*   | • Errol*           | • Holderness         | • Newbury          | • Sandwich              |
| • Cambridge*     | • Franconia*       | • Jackson*           | • Newington*       | • Success*              |
| • Carroll*       | • Freedom          | • Lincoln            | • North Hampton    | • Sugar Hill*           |
| • Center Harbor* | • Gilford          | • Martin's Location* | • Odell*           | • Sunapee               |
| • Clarksville*   | • Hale's Location* | • Meredith           | • Pinkham's Grant* | • Tuftonboro            |
| • Dix's Grant*   | • Hampton          | • Millsfield*        | • Pittsburg*       | • Waterville Valley*    |
| • Dixville*      | • Harrisville*     | • Moultonborough     | • Portsmouth       | • Wentworth's Location* |
|                  |                    |                      |                    | • Wolfeboro             |



**Excess SWEPT may indicate  
high property tax base  
and / or  
low student enrollment**



\* School district has less than 100 student membership (ADM).

Note: Hanover ADM is 1,085.29

## Takeaways on State of New Hampshire adequacy aid

- 1 State of New Hampshire is required to pay for an *adequate* education, not the full cost of a student's public education

**\$4,268.45**

FY24 Hanover

per pupil *adequate* education cost

**\$23,042.85**

FY22 NH State

average per pupil *actual* cost (PreK-12)

- 2 Lower SWEPT rate and higher enrollment bring more adequacy aid



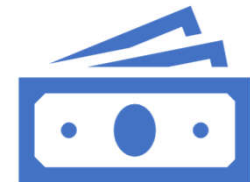
Lower SWEPT Rate

+



Higher Enrollment

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More Adequacy Aid



# Service Staff Negotiations

# Final projected FY24 Hanover school tax rate assuming all warrant articles pass

ESTIMATE OF TAX RATE		
	<u>Included in above rate estimate</u>	<u>Excluded from above rate estimate</u>
<b><u>IMPACT OF HANOVER SPECIAL ARTICLES:</u></b>		
Article 2 Bridgman Fund (includ		
Article 3 School Board & Offic		
Article 4 Service Staff Cont St		
<b>Article 7 Special Ed Reserve</b>		
Total Estimated Tax Rate w/		
<b><u>IMPACT OF DRESDEN SPEC</u></b>		
Article 4 Service Staff Cont St		
<b>IF all of the warrant article</b>		
school tax rate calculatio		

Will be presented after non-public session