

# HANOVER SCHOOL DISTRICT

## Bernice A. Ray School

### 2024-25 Budget Hearing

#### Administration:

Jay Badams, PhD, Superintendent of Schools

Lauren Amrhein, Principal, Bernice A. Ray School

Nan Parsons, Asst. Principal, Bernice A. Ray School

Jamie Teague, Business Administrator

Rhett Darak, Director of Student Services

Tony Daigle, Director of Plant

Bryant Patten, Director of Technology

#### Hanover School Board:

Chair Benjamin Keeney, Vice-Chair Kelly McConnell

Antonia Barry, Kimberly Hartmann, Richard Johnson,

Deborah Bacon Nelson, Tara Velozo

# Bernice A. Ray Elementary School

## Uniquely Ray

At the heart of our school community  
is our mission and core values –  
*We honor a common vision of equality.*

# Zero Based Budgeting (ZBB)

**One of the main benefits of ZBB is that it allows academic institutions to align their budget with their mission, vision, and strategic plan.**

**Mission:** The Ray School provides a nurturing and inclusive learning community that inspires excellence.

**Vision:** To be One Ray, focused on empowering students to dream, create, think critically, and contribute to the greater good.

## Strategic Plan

By starting from zero every year, ZBB forces us to articulate our objectives, outcomes, and indicators of success, and to link them to the institution's overall goals and values.

This way, ZBB can help us prioritize our programs and activities, allocate resources more effectively, and eliminate unnecessary or redundant spending.

WHAT STORY DOES YOUR BUDGET TELL?

# Zero Based Budgeting (ZBB)

The first time through the process was the hardest,  
breaking the mindset of,

*“But we’ve always had \$XXX to operate!”*

to reconsider,

*“What functions do we need to operate?”* and,

*“How much do those functions really cost?”*

# ZBB – The Task

Share this information with your team

Come back with a proposal that reflects what is needed for next year.

- Do not simply “move forward” line items from last year
- Think: Which services and expenses are truly necessary?
- Avoid/reduce the tendency to stockpile resources

Add a list for additional initiatives that you would have hoped to add this year with rationale about the alignment with mission, vision, and strategic planning.

# Actual Enrollment & Forecast as of Oct. 1, 2023

438 Ray School (K-5) students for FY25  
 (20) Student decrease compared to FY24 Projection  
 No Change to FY 24 Actual, small Kindy cohort in FY24

Based on Oct. 1 Actuals	<u>2022-23</u> Projected	<u>2022-23</u> Actual	<u>2023-24</u> Projected	<u>2023-24</u> Actual	<u>2024-25</u> Projected	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>
<u>Kindy</u>	73	62	71	46	67	67	67	67	67
<u>Grade 1</u>	91	83	70	72	57	78	78	78	78
<u>Grade 2</u>	82	81	85	80	74	59	80	80	80
<u>Grade 3</u>	77	70	78	81	80	74	59	80	80
<u>Grade 4</u>	74	82	75	74	82	81	75	60	81
<u>Grade 5</u>	88	81	79	85	78	86	85	79	64
<b>TOTAL</b>	<b>486</b>	<b>459</b>	<b>458</b>	<b>438</b>	<b>438</b>	<b>445</b>	<b>444</b>	<b>444</b>	<b>450</b>

<b>Potential Sections</b>		<u>Grade</u>	<u># Sections</u>	<u>Class Size</u>	<u>Grade</u>	<u># Sections</u>	<u>Class Size</u>
<b>Total</b>	<b>26</b>	<b>K</b>	4	16/17	<b>3rd</b>	5	16
		<b>1st</b>	4	14/15	<b>4th</b>	4	20/21
		<b>2nd</b>	5	14/15	<b>5th</b>	4	19/20

# District Staffing – Ray School plans a 2.32 FTE decrease for FY25

	Increase	Decrease	Total FY25 Proposed Changes
 Certified Staff	<b>+ 0.90</b>	<b>-0.20</b>	<b>56.58</b>
	Reg Ed Teachers	Occ. Therapy Teacher	<b>FTEs</b>
	<b>+0.05</b>	<b>-0.80</b>	<b>-0.08</b>
	Tutors	Special Ed Teacher	
	<b>+0.15</b>	<b>-0.18</b>	
	Guidance	Physical Therapist	
 Other Staff	<b>+2.49</b>	<b>-5.60</b>	<b>45.75</b>
	Special Ed Aides	Reg. Ed Aides	<b>FTEs</b>
	<b>+1.00</b>	<b>-0.13</b>	<b>-2.24</b>
	School Admin Support	Occ. Therapy Asst	
<b>Total Staff</b>			<b>102.33 FTEs: -2.32</b>

# 2024-25 Budget Proposal

## Totalled by Function

<u>Function</u>	<u>Description</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Incr-Decr</u>	<u>Percent</u>
		<u>FY2023-2024</u>	<u>FY2024-2025</u>		<u>Diff</u>
11XX	Regular Education	6,346,343	6,204,375	<b>-\$141,968</b>	<b>-2.2%</b>
12XX	Special Education	4,629,541	4,502,034	<b>-\$127,507</b>	<b>-2.8%</b>
21XX	Guidance & Health Services	385,359	415,197	\$29,838	7.7%
22XX	Curriculum/Staff Dev, Media/Librar	348,892	364,768	\$15,876	4.6%
23XX	School Board & SAU Services	587,452	642,613	\$55,161	9.4%
24XX	School Administration	609,061	677,590	\$68,529	11.3%
26XX	Building Maintenance & Custodial	814,918	791,520	<b>-\$23,398</b>	<b>-2.9%</b>
27XX	Transportation Services	872,311	878,168	\$5,857	0.7%
4XXX	Building & Site Improvements	128,000	257,500	\$129,500	101.2%
5XXX	Debt Service & Transfers	545,794	460,794	<b>-\$85,000</b>	<b>-15.6%</b>
<b>Totals</b>		<b>\$15,267,671</b>	<b>\$15,194,559</b>	<b>-\$73,112</b>	<b>-0.48%</b>

# Summary by Category

<b>Ray School Operating Expense</b>					
<b>Pre-K to 5</b>	<b>\$13,297,377</b>	<b>\$13,402,565</b>	<b>\$105,188</b>	<b>0.79%</b>	<b>0.69%</b>
<b>Special Ed Tuition Expense</b>	<b>\$1,296,500</b>	<b>1,023,700</b>	<b>-272,800</b>	<b>-21.04%</b>	<b>-1.79%</b>
Tuition--Private Pre School	37,000	40,000			
Tuition--Private 9-12	1,109,000	822,200			
Tuition--ESY	1,500	1,500			
Tuition--Out of State 9-12	149,000	160,000			
<b>Capital Expense</b>					
<b>Site &amp; Building Improvements</b>	<b>\$128,000</b>	<b>\$307,500</b>	<b>179,500</b>	<b>140.23%</b>	<b>1.18%</b>
<b>Debt Service</b>	<b>\$391,694</b>	<b>\$406,694</b>	<b>15,000</b>	<b>3.83%</b>	<b>0.10%</b>
<b>Interfund Transfers Out</b>	<b>\$154,100</b>	<b>\$54,100</b>	<b>-100,000</b>	<b>-64.89%</b>	<b>-0.65%</b>
to Reserve for Students with Disabilities Fund	100,000	-	-100,000	-100.00%	
to Bridgman Spec Projects Fund	40,000	40,000	0	0.00%	
to Food Service Fund	14,100	14,100	0	0.00%	
<b>Total District Budget (includes Board/Bridgman)</b>	<b>\$15,267,671</b>	<b>\$15,194,559</b>	<b>-\$73,112</b>	<b>-0.48%</b>	<b>-0.48%</b>

# Significant Changes

1	Salaries--Regular Ed Teachers	\$35,935	0.24%
2	Salaries--Regular Ed Aides	(\$158,332)	-1.04%
3	Payroll Tax & Benefits--Regular Ed	(\$17,072)	-0.11%
4	Property & Equipment--Technology	(\$11,020)	-0.07%
5	Salaries--Guidance Counselors	\$15,027	0.10%
6	Payroll Tax & Benefits--Guidance	\$11,694	0.08%
7	Salaries--Principal's Office	\$46,012	0.30%
8	Payroll Tax & Benefits--Principal's Office	\$22,160	0.15%
9	Purch Prop/Repair Svcs--Bldg Maintenance	\$77,249	0.51%
10	Salaries--Custodial Services	(\$75,376)	-0.49%
11	Payroll Tax & Benefits--Custodial Services	(\$33,426)	-0.22%
12	Field Trips	\$8,857	0.06%
13	Reg Ed Other Exp	\$55,324	0.36%
14	Salaries--Certified Specialists	(\$109,060)	-0.71%
15	Salaries--Sp Ed Assistants & Tutor	\$76,517	0.50%
16	Payroll Tax & Benefits--Special Education	\$163,663	1.07%
17	Sp Ed Tuition--K-12	(\$272,800)	-1.79%
18	Sp Ed Transportation	(\$63,000)	-0.41%
19	Sp Ed Other Exp	(\$5,305)	-0.03%
20	Site & Bldg Improvements	\$129,500	0.85%
21	Debt Service	\$15,000	0.10%
22	Superintendent Services	\$55,116	0.36%
23	Student Transportation & Supplies	\$60,000	0.39%
24	To Education of Persons with Disabilities Fund	(\$100,000)	-0.65%

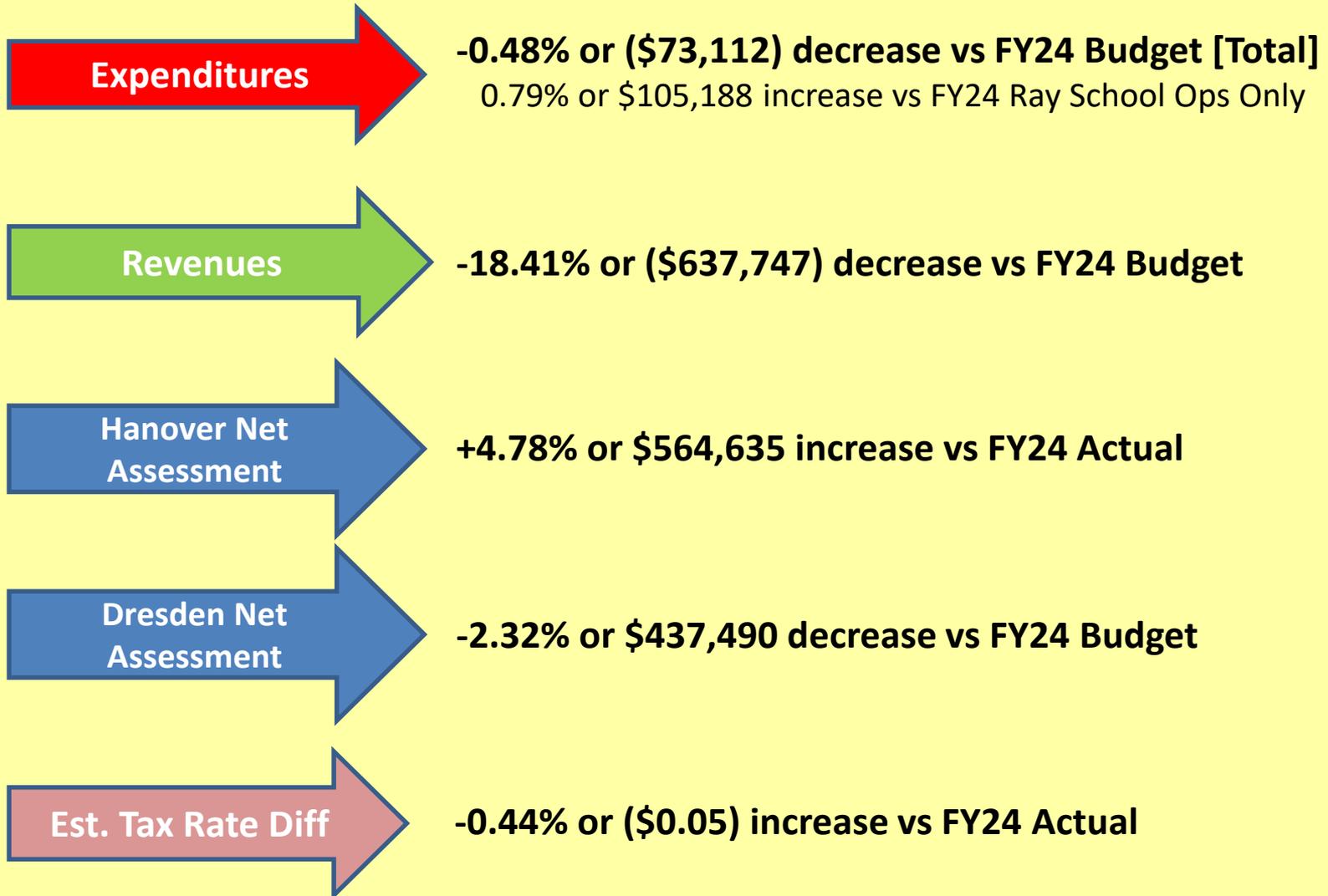
# District Revenues and Net Assessment

Revenues & Net Assessment	<u>As Voted</u> <u>2023-24</u>	<u>Proposed</u> <u>2024-25</u>	\$ Change	% Change
Hanover Direct Budget		\$15,194,559		
Prior Year As Voted	\$ 15,267,671		\$ (73,112)	-0.48%
Other Warrant Articles				
Budget Proposal [W. Art		\$15,194,559	\$ (73,112)	-0.48%
<b><u>23-24 Revenues - adj. Nov 2023 with NH DRA</u></b>	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
(subtracted from expenditures to arrive at net assessment)				
Balance Carry Forward	\$1,302,586	\$1,351,650	49,064	
<b><u>Local Sources</u></b>				
From Hanover Water Works	\$156,070	\$156,070	-	
Tuition Income	\$0	\$0	-	
Interest on Investments	\$60,000	\$60,000	-	
Prior Year Refunds	\$11,823	\$12,000	177	
Rental of Property/Bldg Maint Offset	\$15,000	\$15,000	-	
Miscellaneous	\$250	\$250	-	
<b><u>State Sources</u></b>				
<b>Adequacy Aid (includes 1x change to State Wide Fund</b>	\$799,083	\$543,684	(255,399)	
<b>Ed Freedom Acct Phase out Grant</b>		\$4,100		
Catastrophic Aid	\$600,000	\$600,000	-	
Building Aid	\$69,689	\$0	(69,689)	
Federal Sources (Medicaid & Agric Grant)	\$28,200	\$43,200	15,000	
<b><u>Other Financing Sources</u></b>				
From 6th Grade Tuition Reserve Fund	\$381,000	\$0	(381,000)	
From From Bridgman Reserve Fund (Revenue offsets pot	\$40,000	\$40,000	-	
From Building Maintenance Reserve Fund	\$0	\$0	-	
<b>Total Current Year Revenues</b>	\$2,161,115	\$1,474,304	(686,811)	
<b>Total Revenues and From Fund Balance</b>	<b>\$3,463,701</b>	<b>\$2,825,954</b>	<b>(637,747)</b>	<b>-18.41%</b>
<b>Net Assessment Actual -</b>	<b>\$11,803,970</b>	<b>\$12,368,605</b>	<b>564,635</b>	<b>4.78%</b>

# Net Assessments and Tax Rate Summary

Assessment and Tax Rate Projections	2023-24	2024-25	\$ Chg	% Change
Hanover Assessment (23-24 Adjusted to Actual)	\$11,803,970	<b>\$ 12,368,605</b>	\$564,635	4.78%
Dresden Assessment [Act Debt Pymt/no other articles-UP1.9]	\$18,830,608	<b>\$18,393,118</b>	(\$437,490)	-2.32%
	\$30,634,578	<b>\$30,761,723</b>	\$127,145	0.42%
<b>Hanover Tax</b>				
<b>ESTIMATED TAX RATES: based on 24-25 Proj NAV</b>				
Local School Tax Rate (Orig 23-24 Proj. \$10.09)	9.75	9.64	(0.11)	-1.13%
<b>State School Tax Rate</b> (Orig 23-24 Proj. 1.52)	1.52	<b>1.58</b>	<b>0.06</b>	<b>3.95%</b>
Total School Tax Rate (Orig 23-24 Proj. \$11.61)	11.27	<b>\$11.22</b>	<b>(0.05)</b>	<b>-0.44%</b>
		<u>Included in</u> <u>above rate</u> <u>estimate</u>	<u>Excluded</u> <u>from above</u> <u>rate</u> <u>estimate</u>	
<b><u>IMPACT OF HANOVER SPECIAL ARTICLES:</u></b>				
Article 2 Bridgman Fund (included in above/revenue neutral)	\$40,000	\$0.015	n/a	
Article 3 School Board & Officers Salaries (incl. in above totals)	\$7,388	\$0.003	n/a	
Article 4 Teacher's Cont Stlmt (excluded from total above)	\$408,763		\$0.1493	
Total Estimated Tax Rate w/Special Articles Approved	\$456,151	\$0.02	<b>\$0.15</b>	
<b><u>IMPACT OF DRESDEN SPECIAL ARTICLES:</u></b>				
Article 4 Teacher's Cont Stlmt (excl from DRES total above)	\$552,874		\$0.20	
	\$552,874		<b>\$0.20</b>	
<b>IF all of the warrant articles in Hanover and Dresden pass, IF all of the assumptions of valuation and state school tax rate calculations hold true, then the total school tax rate would increase by \$0.30 or 2.6%.</b>				

# Budget Proposal Review



# Other Potential Warrant Articles/Changes:

**ARTICLE 3:** Shall the District determine and fix the salaries of School District Officers as follows: School Board members **\$700** per member with additional \$300 for School Board Chair . . . . .

**ARTICLE 4:** Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Hanover Teacher’s Association and the Hanover School Board, which calls for the following increases in salaries and benefits:

Year	Estimated Increase Over status quo budget
2024-2025	<b>\$408,763 [this number includes salary/assoc benefit</b>
2025-2026	405,287 <b>costs like taxes, dis, uc, wc, etc. – not health]</b>
2026-2027	262,558

[FY24-25 Tax Ramification – additional \$0.15 on the rate]

**ARTICLE 6:** 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 over and above \$1,351,650?* [current balance \$341,166] or maybe the  
? Building Maintenance Reserve [current balance \$160,341]