

# HSD Proposed Budget

FY 2023-2024

# 2023-2024

## Hermon School District Budget

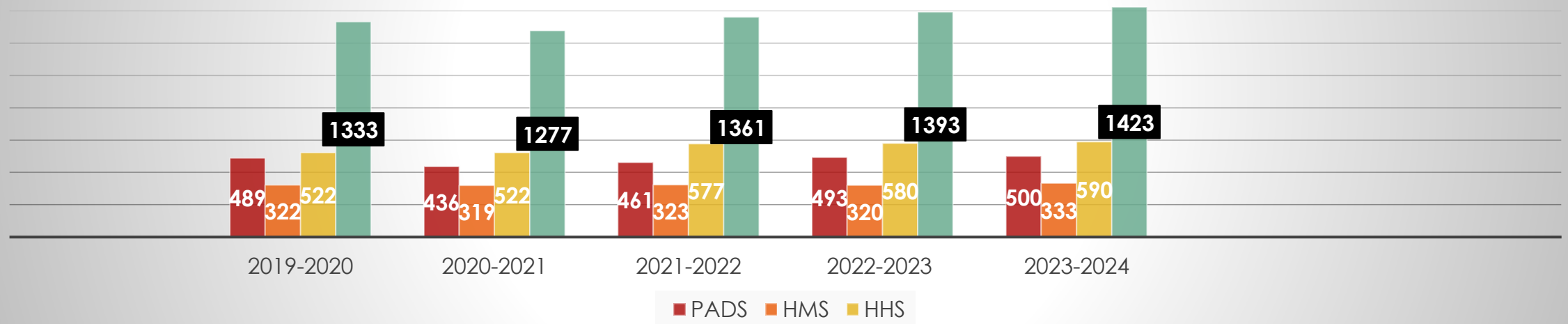
- ▶ Adds three new staff at HHS (federal to local budget).
- ▶ Accommodates for wage and benefit increases for 3 Collective Bargaining Units and district administration.
- ▶ Captures all needed instructional and supply requests for staff and all Hermon Students (i.e. books, supplies, etc.).
- ▶ Continues to reduce undesignated fund.
- ▶ Addition of School Resource Officer

# HSC Timeline and Workshops

Workshops	Meeting Goals	Action Steps
February 21 & 28, 2023	Met with Principals, looked at initial requests, numbers of staff and student ratios, capital improvements needed, etc.	Begin adjusting instructional and supply needs requests.
March 2, 2023 Finance Committee	Met with principals, looked at staffing, considered reductions, discussed allocation of ARP spending for staff, moved some capital improvement project funding to carry forward.	Review ED 279, local additional request(s), Federal position rollovers. Continuing adjusting instructional and general supplies request, positions, etc.
March 21, 2023 Finance Committee	Continue to review positions, reductions, and discuss additional local to final review.	Receive final feedback and suggestions.
April 3, 2023 School Committee	Overview of budget for school board members of	Move forward in creating formal request of Town Council.
TBD School Committee	Present formal presentation to school board, answer clarifying questions, seek input.	Finalize final presentation to town council.

# Enrollment

**HSD Population Increase of 32 Students,  
HSD Population Increase 30 Students Projected 2 %**



STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT																																			
ORG ID : 219													Hermon Public Schools																						
													2023 - 2024																						
Section 1: Computation of EPS Rates													Section : 1																						
A) Attending Counts:																																			
	PreK-K		1-5		6-8		PreK-8		9-12		Total																								
1) Attending Pupils ( October 2021)	152.0	+	386.0	+	246.0	=	784.0	+	577.0	=	1,361.0																								
2) Attending Pupils (October 2022)	144.0	+	415.0	+	254.0	=	813.0	+	580.0	=	1,393.0																								
3) Attending Pupils Average	148.0	+	400.5	+	250.0	=	798.5	+	578.5	=	1,377.0																								
							57.99 %		42.01 %		100.00 %																								
B) Staff Positions	PreK-K EPS FTE	Student to Staff	+	1-5 EPS FTE	Student to Staff	+	6-8 EPS FTE	Student to Staff	+	9-12 EPS FTE	Student to Staff	=	EPS FTE Total	+	Actual FTE Total	=	% Of EPS	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	=	Secondary Salary										
1) Teachers	9.87	(15: 1) +		23.56	(17:1) +		14.71	(17:1) +		36.16	(16:1) =		84.29	+	86.1	=	0.98	x	4,922,680	=	4,819,058	=	2,794,494	=	2,024,564										
2) Guidance	0.42	(350: 1) +		1.14	(350:1) +		0.71	(350:1) +		2.31	(250:1) =		4.60	+	5.0	=	0.92	x	274,000	=	251,831	=	146,033	=	105,798										
3) Librarians	0.19	(800: 1) +		0.50	(800:1) +		0.31	(800:1) +		0.72	(800:1) =		1.72	+	2.0	=	0.86	x	130,800	=	112,570	=	65,278	=	47,292										
4) Health	0.19	(800: 1) +		0.50	(800:1) +		0.31	(800:1) +		0.72	(800:1) =		1.72	+	2.0	=	0.86	x	126,515	=	108,883	=	63,139	=	45,744										
5) Education Techs	1.30	(114: 1) +		3.51	(114:1) +		0.80	(312:1) +		1.83	(316:1) =		7.44	+	7.0	=	1.06	x	186,090	=	197,877	=	114,746	=	83,131										
6) Library Techs	0.30	(500: 1) +		0.80	(500:1) +		0.50	(500:1) +		1.16	(500:1) =		2.75	+	2.0	=	1.38	x	48,660	=	67,005	=	38,855	=	28,150										
7) Clerical	0.74	(200: 1) +		2.00	(200:1) +		1.25	(200:1) +		2.89	(200:1) =		6.89	+	6.0	=	1.15	x	221,665	=	254,361	=	147,500	=	106,861										
8) School Admin.	0.49	(305: 1) +		1.31	(305:1) +		0.82	(305:1) +		1.84	(315:1) =		4.45	+	5.0	=	0.89	x	469,406	=	418,198	=	242,506	=	175,692										
C) Computation of Benefits:	Percentage					Elementary Salary					Secondary Salary					Elementary Benefits					Secondary Benefits														
1) Teachers, Guidance, Librarians & Health	26.00%					X					3,068,944					2,223,398					=					797,925					578,083				
2) Education & Library Technicians	40.00%					X					153,601					111,281					=					61,440					44,512				
3) Clerical	40.00%					X					147,500					106,861					=					59,000					42,744				
4) School Administrators	21.00%					X					242,506					175,692					=					50,926					36,895				
D) Other Support Per-Pupil Costs:	PreK-8	9-12	Elementary Students					Secondary Students					Elementary Support					Secondary Support																	
1) Substitute Teachers (1/2 Day)	49	49	X	798.5					578.5					=					39,127					28,347											
2) Supplies and Equipment	414	572	X	798.5					578.5					=					330,579					330,902											
3) Professional Development	71	71	X	798.5					578.5					=					56,694					41,074											
4) Instructional Leadership Support	34	34	X	798.5					578.5					=					27,149					19,669											
5) Co- and Extra-Curricular Student	45	137	X	798.5					578.5					=					35,933					79,255											
6) System Administration/Support	135	135	X	798.5					578.5					=					107,798					78,098											
7) Operations & Maintenance	1212	1439	X	798.5					578.5					=					967,782					832,462											
E) Other Adjustments:																																			
1) Regional Adjustment for Staff & Substitute Salaries											Regional Index =					1.02										73,034					52,912				
Section 1: Totals																																			
Divided by Attending Pupils:																						+				798.5		578.5							
Calculated EPS Rates Per Pupil:																						=				7,790		8,267							
Preliminary FY 2023-2024 Governor's Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 24																																			

# ED 279 Calculation

Enrollment & Subsidy	2022- 2023	2023- 2024	Difference
PrK-8	769.5 \$7,295	798.5 \$7,790	+ 29 +495.00
9-12	549.5 \$7,762	578.5 \$8,267	+29 +505.00
Total			<b>+58 Students +500.00</b>

# ED 279- Notable Changes

# HSD Budget as Compared to Inflation & Population Increases

## ► United States Inflation Rate Trend

	FY'24 Build
<b>FY'23 Total Expenditures Budget</b>	<b>\$17,516,988</b>
FY'23 Reserves/CIP	\$634,700
<b>Total Expenditures (less Reserves)</b>	<b>\$16,882,288</b>
Student Population Increase	2%
<b>Total w/ Increase (less reserves)</b>	<b>\$17,245,869</b>
February Inflation	6%
<b>Total w/ Inflation Increase (less reserves)</b>	<b>\$18,280,621</b>
<b>Additions Above Inflation</b>	
Resource Officer	\$115,000
HS Interventionist (Fed Funded)	\$69,355
Speech/Psychological Services	\$68,000
Laptop Purchases (Fed Funded)	\$56,000
HS Alt Ed Teacher (Fed Funded)	\$54,242
HS Safety/Attendance Monitor	\$53,603
HS Alt Ed Tech (Fed Funded)	\$41,111
HHS Acadia Health Services	\$35,700
Other: Audit, Girls Hockey, Bus Lease, etc.	\$54,266
Subtotal	\$547,276
<b>Total w/ Additions (less reserves)</b>	<b>\$18,827,897</b>
FY'24 Recommended Reserves/CIP	\$256,302
<b>Total + FY'24 Budgeted Reserves</b>	<b>\$19,084,199</b>
<b>Total Budget YtY</b>	<b>9%</b>



# HSD Year-to-Year Material Expense Adds

	FY'24 Material Add'l Expenses
<b>Subtotal of Required Payroll</b>	<b>\$1,276,987</b>
<b><u>Positions Federally Funded in FY23</u></b>	
HS Interventionist	\$69,355
HS Alt Ed Teacher	\$54,242
HS Alt Ed Tech	\$41,111
<b>Subtotal of Federally Funded</b>	<b>\$164,707</b>
<b>Additional Requested Positions</b>	
Resource Officer	\$115,000
HS Safety/Attendance Monitor	\$53,603
Other (Coaches, Advisors, etc)	\$13,259
<b>Subtotal of Additional Requests</b>	<b>\$181,862</b>
<b>Other Increases</b>	
Speech/Psychological Services	\$68,000
Fuel/Electricity	\$65,500
General/Instructional Supplies	\$63,924
Laptop Purchases (Fed Funds)	\$56,000
HHS Acadia Health Services	\$35,700
Other: Audit, Girls Hockey, Bus Lease, etc.	\$32,930
<b>Subtotal of Other Increases</b>	<b>\$322,053</b>
<b>Total of All Material Changes (less reserves)</b>	<b>\$1,945,609</b>

	FY'24 Model Budget
FY'23 Budget (less Reserves)	\$16,882,288
Material Changes	\$1,945,609
FY'24 Recommended Reserves	\$256,302
<b>FY'24 Recommended Budget</b>	<b>\$19,084,199</b>
<i>Total Budget YtY</i>	<i>9%</i>



# HSD Recommended FY'24 Budget

- Total Revenue Budget up 9% YtY
- State Revenues up 16% and Local Revenues up 3% YtY
- FY'24 reserve use is all Athletic Complex related
- Tuition revenue up \$610K, +26% YtY
- This budget reduces the reliance on Balance Forward by \$229K
- Revenues from annual appropriation, Hermon taxpayer sources (grouped to the right) up \$318K, +6% YtY
- Town Valuation expected to increase based on history. Amount TBD

	Year-to-Year Revenue Sources				
	FY'23	FY'24	YtY \$	YtY %	
<u>Misc Revenues</u>					
Interest Income	\$10,000	\$20,000	\$10,000	100%	
HS Event Admissions	\$25,000	\$25,000	\$0	0%	
Miscellaneous Revenue	\$15,000	\$20,000	\$5,000	33%	
HS ROTC Revenue	\$83,543	\$85,000	\$1,457	2%	
ERATE Revenue	\$10,000	\$26,582	\$16,582	166%	
Total Misc Revenues	\$143,543	\$176,582	\$33,039	23%	
<u>State Revenues</u>					
State Approp Oper & Prog	\$7,419,262	\$8,632,449	\$1,213,187	16%	
Elem & MS State Agency Client	\$10,000	\$10,000	\$0	0%	
HS State Agency Client	\$10,000	\$10,000	\$0	0%	
Total State Revenues	\$7,439,262	\$8,652,449	\$1,213,187	16%	
<u>Local Revenues</u>					
Transfer in from Reserves	\$634,700	\$256,302	(\$378,398)	(60%)	*FY24 is all track related Athletic Complex Reserve
Local Raised for Food Services	\$50,000	\$50,000	\$0	0%	
Local Approp Oper & Programs	\$4,005,465	\$4,157,837	\$152,372	4%	\$4,157,837 is required to receive State EPS Funding
Local Approp Debt Service	\$591,524	\$581,732	(\$9,792)	(2%)	
Local Approp w/o State	\$1,113,866	\$1,289,296	\$175,431	16%	This is additional funding from the town above the required
Secondary Tuition	\$2,110,000	\$2,600,000	\$490,000	23%	Set by the DOE each December
Special Education Tuition	\$200,000	\$320,000	\$120,000	60%	Determined by cost of staff in programs
Balance Forward Revenue	\$1,228,628	\$1,000,000	(\$228,628)	(19%)	
Total Local Revenues	\$9,934,182	\$10,255,167	\$320,985	3%	
Total Revenues	\$17,516,988	\$19,084,199	\$1,567,211	9%	

EXPENDITURES				
SOURCE	FY23	FY24	CHANGE	% of CHANGE
Regular Instruction	7,104,213.81	7,943,652.56	839,438.75	11.82%
Special Education	2,549,706.48	2,846,672.52	296,966.04	11.65%
Other Instruction	570,186.74	794,745.10	224,558.36	39.38%
Student and Staff Support	1,756,263.30	1,813,018.94	56,755.64	3.23%
System Administration	516,692.22	628,750.50	112,058.28	21.69%
School Administration	970,051.75	1,034,140.02	64,088.27	6.61%
Transportation	751,521.37	929,065.96	177,544.59	23.62%
Facilities & Maintenance	2,656,828.40	2,462,421.52	(194,406.88)	-7.32%
Debt & Other Commitments	591,523.50	581,731.50	(9,792.00)	-1.66%
All Other	50,000.00	50,000.00	-	0.00%
Total Expenditures	17,516,987.57	19,084,198.62	1,567,211.05	8.95%

HSD Increase by Cost Center

# Regular Instruction

- ▶ Addition of three federally funded positions.
- ▶ Addition of HHS attendance monitor (new).
- ▶ Wage & Benefits increases of regular education staff
- ▶ Classroom Supplies, Copy Paper

2022-2023	2023-2024	Change	Change
7,104,213.81	7,943,652.56	839,438.75	11.82%

# Special Education

- ▶ Wages and Benefits increase
- ▶ Addition of Speech and Language Contract
- ▶ Addition of ELL Tutoring Services

2022-2023	2023-2024	Change	Change
2,549,706.48	2,846,672.52	296,966.04	11.65%

# Other Instruction

▶ Track Supplies (Revenues From Athletic Complex Reserve)

▶ Additional Stipend Positions

▶ Girls Ice Hockey Team

2022-2023	2023-2024	Change	Change
570,186.74	794,745.10	224,558.36	39.38%

# Student and Staff Support

## ► Acadia Counseling Services

2022-2023	2023-2024	Change	Change
1,756,263.30	1,813,018.94	56,755.64	3.23%

# System Administration

▶ Wages and Benefits Increases

▶ Legal Fees

▶ Audit and Audit Consultant

2022-2023	2023-2024	Change	Change
516,692.22	628,750.50	112,058.28	21.69%

# School Administration

▶ Wages and Benefits Increase

▶ Copy Paper

▶

2022-2023	2023-2024	Change	Change
970,051.75	1,034,140.02	64,088.27	6.61%



# Transportation

## ► Wage and Benefits Increase

2022-2023	2023-2024	Change	Change
751,521.37	929,065.96	177,544.59	23.62%

# Facilities and Maintenance

- ▶ Wage and Benefits Increase
- ▶ Custodial and Maintenance Supplies
- ▶ Athletic Complex
- ▶ School Resource Officer
- ▶ Electricity and Heating Oil

2022-2023	2023-2024	Change	Change
2,656,828.40	2,462,421.52	(194,406.88)	-7.32%

# Debt and Other Commitments

2022-2023	2023-2024	Change	Change
591,523.50	581,731.50	(9,792.00)	-1.66%

# All Other

## ► Local Food Service

2022- 2023	2023- 2024	Change	Change
50,000.00	50,000.00	-	0.00%

# HSD Budget History

2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
14,611,839	15,266,023	16,087,542	17,516,987	19,084,198
	+654,192 (4.3%)	+821,519 (6.2%)	+1,529,445 (9.51%)	+1,567,211 (8.95%)

# History of Local Contribution

Revenues	2020-2021	2021-2022	2022-2023	2023-2024
Local Food Services	50,000	65,000	50,000	50,000
Local for Operations & Programs	4,188,978	4,239,798	4,005,465	4,157,837
Local For Debt Service	610,419	601,060	591,523	581,731
Additional Local	654,260	747,798	1,113,865	<b>1,289,296</b>
Totals	<b>5,503,657</b>	<b>5,653,657</b>	<b>5,760,854</b>	<b>6,078,865</b>
Increase	+333,109	+150,000	+107,196	<b>+318,011</b>

# Undesignated Funds

► Title 20-A, section 15689-B, subsection 6:

► 6. Balance of allocations. Notwithstanding any other law, general operating fund balances at the end of a school administrative unit's fiscal year must be carried forward to meet the unit's needs in the next year or over a period not to exceed 3 years. Unallocated balances in excess of 5% of the previous fiscal year's school budget must be used to reduce the state and local share of the total allocation for the purpose of computing state subsidy. School boards may carry forward unallocated balances in excess of 5% of the previous year's school budget and disburse these funds in the next year or over a period not to exceed 3 years. For fiscal years 2021-22, 2022-23, 2023-24 and 2024-25 only, unallocated balances in excess of 9% of the previous fiscal year's school budget must be used to reduce the state and local share of the total allocation for the purpose of computing state subsidy and school boards may carry forward unallocated balances in excess of 9% of the previous fiscal year's school budget and disburse these funds in the next year or over a period not to exceed 3 years.

Title 20A compliance				
June 30, 2022				
			Unassigned as	
			% of budget	
School Department Undesignated Fund Balance		3,508,610	21.81%	
Less budgeted use of FB for FY23		(1,228,628)		
Unassigned fund balance at year end		2,279,982	14.17%	
Less projected use of fund balance				
for FY24		(1,000,000)	7.96%	Under 9%
for FY25 (projected)		(770,000)	3.17%	
Projected unassigned at end of FY24		509,982		
Total budget for FY22		16,087,542		
9% of budget		1,447,879		

# Reserve Accounts

HERMON SCHOOL DEPARTMENT	
RESERVE ACCOUNTS	
	10/31/2022
RESERVE ACCOUNT	BALANCE
School Capital Improvement Reserve	-
Unemployment Reserve	42,170.00
Fuel Reserve	222,474.00
Bus Purchase Reserve	87,663.00
Food Service Reserve	30,099.00
Enrollment Stabilization Reserve	100,331.00
Athletic Complex Reserve	300,000.00
Total School Reserves	782,737.00



# Future Budgets 2024-2025

- ▶ Addition of HMS teacher
- ▶ Addition of Network Engineer
- ▶ Addition of Nurse (LPN at HMS)
- ▶ Capital Improvement Projects
  - ▶ HHS Science Labs
  - ▶ Air Quality & Heating systems at HHS
  - ▶ Bus Garage Replacement