

OFFICE OF THE SUPERINTENDENT OF SCHOOLS
106 Hancock Rd.
Peterborough, New Hampshire

CONTOOCOOK VALLEY SCHOOL DISTRICT

BUDGET & PROPERTY

Tuesday, September 25, 2018

South Meadow School Library
7:00 PM

Minutes

Committee Members:

- Jim Fredrickson, Chair
- Rich Cahoon
- Richard Dunning
- Niki McGettigan
- Stephan Morrissey
- Pierce Rigrud

Present: Jim Fredrickson, Richard Dunning, Niki McGettigan, Stephan Morrissey, Kimberly Saunders, Tim Grossi, Myron Steere (7:34 p.m.), Rich Cahoon (7:36 p.m.), John Jordan (SAC)

1. Call to Order

Jim Fredrickson called the meeting to order at 7:03 p.m.

2. Approval of Minutes – August 28, 2018

Dick Dunning moved to approve the minutes of August 28, 2018. Stephan Morrissey second. Unanimous.

3. 2019-2020 Budget - update/status, budget presentation requirements

None.

4. Default Budget - NHSBA guidance

Kimberly Saunders reported that the default budget is a number; interesting changes are underway as to what can and cannot be included in the default number. Kimberly will attend a workshop on October 3rd to learn more. The default budget cannot be more than the last approved budget. If the transportation contract is scheduled to go up, the budget can only be calculated at the previous approved budget. Suppose this year, we got a default budget. Does a default next year mean that the last approved budget is used?

Jim Fredrickson said that there is a new law that is open to interpretation. This committee has a duty to understand this topic.

Dick Dunning suggested asking the School Board Association lawyer to attend a meeting with the board on this topic.

Developing a list of items that would be slated for cuts was suggested. Looking at athletics was asked in terms of enrollments and the numbers of athletic offerings was asked. Summer academy numbers should be looked at to identify credit recovery enrollment and supplemental courses.

Course requirements at the high school and class loads should be reviewed.

Stipends for athletics might be considered for increases should the number of offerings be decreased.

ATC program additions might be further considered while identifying another for elimination.

If a student can take as many VLACS classes as they like toward graduation credits, limiting them needs review. It is a budget consideration.

Rich Cahoon asked if separate warrant articles for budget additions to the default should be asked. For example, Quest Camp, Cornucopia, JV Field Hockey etc.

How many programs does ConVal offer that are not mandatory? What do they look like? If we are looking at enrichment, these would be the first things to come out, not core programming.

Discussion about sports in existence that were said to be fully supported by booster organizations and never through the budget took place i.e. equestrian, boys ice hockey, football lights, and the pilot program running at DCS.

Tim Grossi spoke about the impact of athletic and co-curricular participation for students and the positive environment that it provides for them.

Administration needs to provide a recommendation. Is there demand to justify a program?

For boy's ice hockey, either increasing the participation fee or asking Jaffrey to contribute more was stated as a possibility.

Larger considerations include the arts integration program and the administrative model at the high school. What capital improvement projects will be able to be addressed in the foreseeable future?

5. Solar project - next steps

Dick Dunning suggested that a subcommittee would/could be developed for this purpose. Discussion about hiring a professional group to investigate took place along with associated costs.

Tim Grossi said that three vendors have been met with on this topic. The overlying reason districts move in this direction is to reduce the carbon footprint. Consideration for the life of the project to return a savings to the district is needed. In addition, conditions of the proposed roofs in terms of repair/replace during the term of the solar panels should be a concern.

Dick Dunning said having an independent body look at this is right.

Stephan Morrissey motioned to investigate hiring a third party consultant to conduct a solar power feasibility study for the high school and middle school. It must be revenue neutral and must come at no cost to taxpayers.

Dick Dunning second. Unanimous.

6. Antrim update - gym and field

Jim Fredrickson reported a response from Antrim asking to share the cost of excavation necessary to assure no moisture is in the gym floor. They propose a 50/50 split. Jim suggested a commission be formed to develop a usage formula. Antrim declined; Bob Edwards moved forward to develop a commission but received no second to the motion. An alternative usage proposal will be developed; 60/40 is proposed. Usage calculation on the fields is under consideration as well.

7. High School Science project – est. final costs/ Trust Fund balance

Jim Fredrickson reported that the high school science room's project came in under budget. The punch list remains to be completed. Hoods should have arrived today.

Jim estimated that the unofficial result is anticipated to be \$288,918 below budget.

Trust Fund Summary – There is a public hearing on Tuesday to expend trust funds from the Special Education Trust; approximate of \$200K.

If numbers for the project come in as anticipated, \$418,168 would be needed from Capital Reserve.

Athletics/Co-Curricular – far less than \$77K is anticipated which would leave more than the estimated end of year balance at \$211,694.

Equipment – discussion about more equipment for science labs and a tractor are anticipated.

Dick Dunning motioned to adjourn at 8:23 p.m. Stephan Morrissey second. Unanimous.

Respectfully submitted,

Brenda Marschok

CONVAL School District Trust Fund Summary

2018-2019 Expenditure Plan		Fun Purpose	Total \$\$	Public Hearing	ACTUAL COST/\$ reimbursed	Status	Year	Comments
		Special Education	\$ 50,000.00					
		New request	\$ 50,000.00	10/2/2018				current estimate??
		Capital Reserve	\$ 964,400.00					
		Maintenance Barn	\$ 14,400.00	3/6/2018	\$	12,287.89		
		HS Labs	\$ 950,000.00	1/9/2018	\$	50,393.07		
		Equipment	\$ 418,168.00					
		HS Labs Equipment	\$ 50,000.00	1/9/2018				current estimate??
		offset budget	\$ 75,000.00					current estimate??
		Athletics	\$ 174,300.00					
		lower field system	\$ 9,000.00	3/6/2018				
		ADA Parking	\$ 13,300.00	3/6/2018				
		Helmets	\$ 77,000.00					
		Offset budget	\$ 75,000.00					current estimate??
		Health Maintenance	\$ 114,201.00					
		Offset budget	\$114,201.00					\$150,000 plan to offset budget but GMR came in lower
2017-2018 Expenditures		Fun Purpose	Total \$\$	Public Hearing	ACTUAL COST/\$ reimbursed	Status	Year	
		Special Education	\$ 68,748.00	3/6/2018	\$	68,748.00	Transferred	2017-18
		Athletics	\$ 18,000.00	3/6/2018		\$17,454	Transferred	2017-18

Conval HS Science Lab Renovations

Estimate	Rooms 101 - 104		Rooms 108 - 110		Total (2018)	
	Hutter	District	Hutter	District	Hutter	District
General Conditions	\$ 58,041	\$ 59,758	\$ 43,809	\$ 43,809	\$ 103,567	\$ 103,567
Architectural Design	\$ 54,000	\$ 55,597	\$ 7,500	\$ 7,500	\$ 63,097	\$ 63,097
Select Demolition	\$ 89,025	\$ 91,658	\$ 67,195	\$ 67,195	\$ 158,853	\$ 158,853
Masonry	\$ 21,809	\$ 22,454	\$ 16,461	\$ 16,461	\$ 38,915	\$ 38,915
Misc. Steel	\$ 3,100	\$ 3,192	\$ 1,048	\$ 1,048	\$ 4,240	\$ 4,240
Rough Carpentry	\$ 150	\$ 154	\$ 156	\$ 156	\$ 310	\$ 310
Millwork	\$ 10,800	\$ 11,220	\$ 9,440	\$ 9,440	\$ 20,560	\$ 20,560
Joint sealants/Firestopping	\$ 1,348	\$ 1,388	\$ 1,018	\$ 1,018	\$ 2,406	\$ 2,406
Doors/Frames/Hardware	\$ 14,760	\$ 15,197	\$ 14,170	\$ 14,170	\$ 29,367	\$ 29,367
Finishes	\$ 49,606	\$ 51,073	\$ 71,706	\$ 71,706	\$ 122,779	\$ 122,779
Specialties	\$ 3,768	\$ 3,879	\$ 3,310	\$ 3,310	\$ 7,189	\$ 7,189
Appliances	\$ 1,900	\$ 1,956	\$ 1,954	\$ 1,954	\$ 3,910	\$ 3,910
Science Casework/Hoods	\$ 280,000	\$ 288,283	\$ 211,341	\$ 211,341	\$ 499,624	\$ 499,624
Fire Protection	\$ 8,064	\$ 8,303	\$ 14,787	\$ 14,787	\$ 23,090	\$ 23,090
Plumbing/HVAC	\$ 116,084	\$ 119,518	\$ 73,858	\$ 73,858	\$ 193,376	\$ 193,376
Electrical	\$ 43,320	\$ 44,601	\$ 32,697	\$ 32,697	\$ 77,298	\$ 77,298
Subtotal - scope	\$ 755,775	\$ 778,131	\$ 570,450	\$ 570,450	\$ 1,348,581	\$ 1,348,581
Contingency	5%	\$ 37,789	\$ 27,703	\$ 27,703	\$ 65,492	\$ 65,492
Escalation to 2018	3.15%	\$ 23,807	\$ -	\$ -	\$ -	\$ -
Fee	5%	\$ 40,869	\$ 30,847	\$ 30,847	\$ 72,925	\$ 72,925
P&P Bonds	1%	\$ 8,153	\$ 8,395	\$ 6,154	\$ 6,154	\$ 14,549
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000
Hutter estimate	\$ 866,393	\$ 866,393	\$ 635,154	\$ 635,154	\$ 1,501,547	\$ 1,501,547
Total	\$ 866,393	\$ 866,393	\$ 68,000	\$ 68,000	\$ 168,000	\$ 168,000
Contingency %	5.000%	4.856%				
Fee %	5.150%	5.157%				

Conval HS Science Lab Renovations

Estimate	Original Estimate				Total (2018)				Total	#VALUE!	Incl Hutter est	Less contingency variance	Total Project
	Hutтер	District	Total	Hutтер	District	Total	Hutтер	District					
General Conditions	\$ 59,758	\$ -	\$ 43,809	\$ 103,567	\$ 103,567	\$ 103,567	\$ 103,567	\$ 103,567	\$ -	\$ -	\$ -	\$ 103,567	\$ 103,567
Architectural Design	\$ 55,597	\$ -	\$ 7,500	\$ 63,097	\$ 63,097	\$ 63,097	\$ 63,097	\$ 63,097	\$ -	\$ -	\$ -	\$ 63,097	\$ 63,097
Select Demolition	\$ 91,658	\$ -	\$ 67,195	\$ 158,853	\$ 158,853	\$ 158,853	\$ 158,853	\$ 158,853	\$ -	\$ -	\$ -	\$ 158,853	\$ 158,853
Masonry	\$ 22,454	\$ -	\$ 22,454	\$ 38,915	\$ 38,915	\$ 38,915	\$ 38,915	\$ 38,915	\$ -	\$ -	\$ -	\$ 38,915	\$ 38,915
Misc. Steel	\$ 3,192	\$ -	\$ 1,048	\$ 4,240	\$ 4,240	\$ 4,240	\$ 4,240	\$ 4,240	\$ -	\$ -	\$ -	\$ 4,240	\$ 4,240
Rough Carpentry	\$ 154	\$ -	\$ 154	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ -	\$ -	\$ -	\$ 310	\$ 310
Millwork	\$ 11,120	\$ -	\$ 9,440	\$ 20,560	\$ 20,560	\$ 20,560	\$ 20,560	\$ 20,560	\$ -	\$ -	\$ -	\$ 20,560	\$ 20,560
Joint sealants/firestopping	\$ 1,388	\$ -	\$ 1,018	\$ 2,406	\$ 2,406	\$ 2,406	\$ 2,406	\$ 2,406	\$ -	\$ -	\$ -	\$ 2,406	\$ 2,406
Doors/Frames/Hardware	\$ 15,197	\$ -	\$ 14,170	\$ 29,367	\$ 29,367	\$ 29,367	\$ 29,367	\$ 29,367	\$ -	\$ -	\$ -	\$ 29,367	\$ 29,367
Finishes	\$ 51,073	\$ -	\$ 71,706	\$ 122,779	\$ 122,779	\$ 122,779	\$ 122,779	\$ 122,779	\$ -	\$ -	\$ -	\$ 122,779	\$ 122,779
Specialties	\$ 3,879	\$ -	\$ 3,310	\$ 7,189	\$ 7,189	\$ 7,189	\$ 7,189	\$ 7,189	\$ -	\$ -	\$ -	\$ 7,189	\$ 7,189
Appliances	\$ 1,956	\$ -	\$ 1,954	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ 3,910	\$ -	\$ -	\$ -	\$ 3,910	\$ 3,910
Science Casework/Hoods	\$ 288,283	\$ -	\$ 211,341	\$ 499,624	\$ 499,624	\$ 499,624	\$ 499,624	\$ 499,624	\$ -	\$ -	\$ -	\$ 499,624	\$ 499,624
Fire Protection	\$ 8,303	\$ -	\$ 14,787	\$ 23,090	\$ 23,090	\$ 23,090	\$ 23,090	\$ 23,090	\$ -	\$ -	\$ -	\$ 23,090	\$ 23,090
Plumbing/HVAC	\$ 119,518	\$ 35,000	\$ 154,518	\$ 193,376	\$ 45,000	\$ 238,376	\$ 207,137	\$ 150,000	\$ -	\$ -	\$ -	\$ 207,137	\$ 150,000
Electrical	\$ 44,601	\$ 15,000	\$ 59,601	\$ 77,298	\$ 20,000	\$ 97,298	\$ 77,298	\$ 77,298	\$ -	\$ -	\$ -	\$ 77,298	\$ 77,298
Subtotal - scope	\$ 778,131	\$ 50,000	\$ 828,131	\$ 1,348,581	\$ 1,413,581	\$ 1,348,582	\$ 999,618	\$ 1,104,618	\$ (243,964)	\$ (77,298)	\$ (243,964)	\$ 1,348,582	\$ 1,104,618
Contingency	\$ 37,789	\$ -	\$ 37,789	\$ 65,492	\$ 65,492	\$ 65,492	\$ 414,455	\$ 309,455	\$ 243,963	\$ -	\$ 65,492	\$ 309,455	\$ 243,963
Fee	\$ 42,078	\$ -	\$ 42,078	\$ 72,925	\$ 72,925	\$ 72,925	\$ 14,549	\$ 72,925	\$ -	\$ -	\$ 72,925	\$ 14,549	\$ 72,925
P&P Bonds	\$ 8,395	\$ -	\$ 8,395	\$ 14,549	\$ 14,549	\$ 14,549	\$ 14,549	\$ 14,549	\$ -	\$ -	\$ -	\$ 14,549	\$ 14,549
1% P&P Bonds	\$ 866,393	\$ 50,000	\$ 916,393	\$ 1,501,547	\$ 65,000	\$ 1,566,547	\$ 1,501,547	\$ 1,501,547	\$ (1)	\$ -	\$ -	\$ 1,501,547	\$ 1,501,547
Sub Total	\$ 866,393	\$ 50,000	\$ 916,393	\$ 1,501,547	\$ 65,000	\$ 1,566,547	\$ 1,501,547	\$ 1,501,547	\$ (1)	\$ -	\$ -	\$ 1,501,547	\$ 1,501,547
Electrical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HVAC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ -	\$ 40,000	\$ -	\$ 48,000	\$ -	\$ 88,000	\$ -	\$ 88,000	\$ -	\$ -	\$ -	\$ 48,000	\$ 88,000
Other (Teacher OT, etc.)	\$ -	\$ 10,000	\$ -	\$ 5,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Total District	\$ -	\$ 50,000	\$ 50,000	\$ 103,000	\$ 103,000	\$ 103,000	\$ -	\$ 103,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 103,000
Exterior wall insulation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace drains (glass)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101-104 Floors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hall Floors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hall Ceilings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Asbestos Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refrigerators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
White boards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Podiums	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc lockers etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy efficiency rebate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
subtotal - Additions	\$ 17,928	\$ -	\$ 17,928	\$ 17,928	\$ 17,928	\$ 17,928	\$ 17,928	\$ 17,928	\$ -	\$ -	\$ -	\$ 17,928	\$ 17,928
Total Project	\$ 866,393	\$ 100,000	\$ 966,393	\$ 1,501,547	\$ 168,000	\$ 1,669,547	\$ 1,501,547	\$ 1,501,547	\$ (1)	\$ -	\$ -	\$ 1,707,085	\$ 1,686,548
Less contingency variance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Project	\$ 866,393	\$ 100,000	\$ 966,393	\$ 1,501,547	\$ 168,000	\$ 1,669,547	\$ 1,501,547	\$ 1,501,547	\$ (1)	\$ -	\$ -	\$ 1,707,085	\$ 1,686,548
4.856%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.157%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-17.13%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONVAL School District Trust Fund Summary

2017-2018 School Year		2018-2019 School Year		As of 7/31/18		June 30, 2018 Balance		July 1, 2017 Balance	
Special Education	\$ 565,862.04	Special Education	\$ 508,217.00	Special Education	\$ 508,217.00	Special Education	\$ 508,217.00	Special Education	\$ 796,105.10
Capital Reserve	\$ 796,105.10	Capital Reserve	\$ 1,060,422.84	Capital Reserve	\$ 1,060,422.84	Capital Reserve	\$ 1,060,422.84	Capital Reserve	\$ 200,000.20
Athletics/Cocurricular	\$ 200,000.20	Athletics/Cocurricular	\$ 285,994.88	Athletics/Cocurricular	\$ 285,994.88	Athletics/Cocurricular	\$ 285,994.88	Athletics/Cocurricular	\$ 300,001.50
Health Maintenance	\$ 300,001.50	Health Maintenance	\$ 405,151.71	Health Maintenance	\$ 405,151.71	Health Maintenance	\$ 405,151.71	Health Maintenance	\$ 100,000.00
Equipment	\$ 100,000.00	Equipment	\$ 201,834.89	Equipment	\$ 201,834.89	Equipment	\$ 201,834.89	Equipment	\$ 100,000.00
Notes	1	Notes	1	Notes	1	Notes	1	Notes	1
Transfers In	\$ 11,102.96	Transfers In	\$ 11,102.96	Transfers In	\$ 11,102.96	Transfers In	\$ 11,102.96	Transfers In	\$ 100,000.00
Net Income	\$ 68,748.00	Net Income	\$ 17,454.00	Net Income	\$ 17,454.00	Net Income	\$ 17,454.00	Net Income	\$ 3,448.68
Transfers Out	\$ 508,217.00	Transfers Out	\$ 1,060,422.84	Transfers Out	\$ 1,060,422.84	Transfers Out	\$ 1,060,422.84	Transfers Out	\$ 174,300.00
Current Balance	\$ 508,217.00	Current Balance	\$ 508,217.00	Current Balance	\$ 508,217.00	Current Balance	\$ 508,217.00	Current Balance	\$ 174,300.00
Projected Transfers		Projected Transfers		Projected Transfers		Projected Transfers		Projected Transfers	
Transfers In	\$ -	Transfers In	\$ -	Transfers In	\$ -	Transfers In	\$ -	Transfers In	\$ -
Net Income	\$ -	Net Income	\$ -	Net Income	\$ -	Net Income	\$ -	Net Income	\$ -
Transfers Out	\$ -	Transfers Out	\$ -	Transfers Out	\$ -	Transfers Out	\$ -	Transfers Out	\$ -
Estimated June 30, 2019 Balance	\$ 458,217.00	Estimated June 30, 2019 Balance	\$ 458,217.00	Estimated June 30, 2019 Balance	\$ 458,217.00	Estimated June 30, 2019 Balance	\$ 458,217.00	Estimated June 30, 2019 Balance	\$ 114,201.00
Transfers Out	\$ 50,000.00	Transfers Out	\$ 14,400.00	Transfers Out	\$ 14,400.00	Transfers Out	\$ 14,400.00	Transfers Out	\$ 9,000.00
Projected Transfers Out	\$ 50,000.00	Projected Transfers Out	\$ 432,568.00	Projected Transfers Out	\$ 432,568.00	Projected Transfers Out	\$ 432,568.00	Projected Transfers Out	\$ 174,300.00
Funds to be expended:	\$ 50,000.00	Funds to be expended:	\$ 14,400.00	Funds to be expended:	\$ 14,400.00	Funds to be expended:	\$ 14,400.00	Funds to be expended:	\$ 9,000.00
need to update estimates		need to update estimates		need to update estimates		need to update estimates		need to update estimates	
	\$ 77,000.00		\$ 77,000.00		\$ 77,000.00		\$ 77,000.00		\$ 75,000.00
	\$ 13,300.00		\$ 13,300.00		\$ 13,300.00		\$ 13,300.00		\$ 75,000.00
Projected Transfers Out	\$ 125,000.00	Projected Transfers Out	\$ 114,201.00	Projected Transfers Out	\$ 114,201.00	Projected Transfers Out	\$ 114,201.00	Projected Transfers Out	\$ 50,000.00
Notes	2	Notes	2	Notes	2	Notes	2	Notes	2

Notes:
 1) Warrant Articles Approved - March 2017 . From June 30, 2017 fund balance. Transferred on date
 1) Warrant Articles Approved - March 2018 . From June 30, 2018 fund balance. Transferred on date

CONVAL School District Trust Fund Summary

2018-2019 Expenditure Plan				Fund Purpose	Total \$\$	Public Hearing	ACTUAL COST/\$ reimbursed	Status	Year	Comments
				Special Education	\$ 50,000.00	10/2/2018				current estimate??
				New request	\$ 50,000.00					
				Capital Reserve	\$ 964,400.00	3/6/2018	\$ 12,287.89			
				Maintenance Barn	\$ 14,400.00	1/9/2018	\$ 50,393.07			
				HS Labs	\$ 950,000.00					
					\$ 418,168.00					
				Equipment	\$ 125,000.00	1/9/2018				current estimate??
				HS Labs Equipment	\$ 50,000.00					
				offset budget	\$ 75,000.00					
				Athletics	\$ 174,300.00	3/6/2018				
				lower field system	\$ 9,000.00	3/6/2018				
				ADA Parking	\$ 13,300.00	3/6/2018				
				Helmets	\$ 77,000.00					current estimate??
				Offset budget	\$ 75,000.00					
				Health Maintenance	\$ 114,201.00					
				Offset budget	\$ 114,201.00					
										\$150,000 plan to offset budget but GMR came in lower
2017-2018 Expenditures				Fund Purpose	Total \$\$	Public Hearing	ACTUAL COST/\$ reimbursed	Status	Year	
				Special Education	\$ 68,748.00	3/6/2018	\$ 68,748.00			Transferred 2017-18
				Athletics	\$ 18,000.00	3/6/2018	\$ 17,454			Transferred 2017-18
				bleachers						

III. Questions for School Boards to Ask to Properly Prepare:

- A. Important Considerations and Questions to Guide the Process.
- (1) Where did the district go over or under budget on a particular line item? Can you explain why?
 - (2) Did the Board transfer any appropriations into another line item budget during the year? If so, why?
 - (3) What effect did that have on the “department” or “purpose” that ran over-budget? What effect did that have on the “purpose” than the money was transferred from?
 - (4) Were there unexpected increases or decreases in your expenses or revenues?
 - (5) Were there one-time events that changed things, or has something changed that will affect future years as well?
 - (6) Does the district have a strategic plan or capital improvement plan? If so, what’s on tap? What’s on deck?
 - (7) What worked in last year’s budget and why?
 - (8) What are your fixed costs? These are the things you can’t change, or at least not easily. These may include utilities, debt, and contracts.
 - (9) What are your personnel, equipment, and capital needs? Why do you need these?
 - (10) Separate the “needs” from the “wants.” If there is a wish list for projects, new hires, raises or bonuses, include them, but be able to identify what you can live without if you are forced to make choices.
 - (11) At the same time, determine what will happen if this budget is reduced or portions of it are removed. What are the real-world consequences if these new programs, equipment, improvements, or personnel are not approved? Can any of them wait a year? Why or why not?
 - (12) What revenue is needed to support this budget? Can you raise any of it from non-tax sources?
 - (13) Are any of the items in your budget things voters have been requesting?
 - (14) If you are proposing contributions to a capital reserve or trust fund for a future purchase or project, can you explain what the ultimate goal is and why saving for it now instead of borrowing for it later makes sense?

B. Other Considerations and Factors.

- History (trends, experiences over time, where things may be headed)
- Contractual obligations the district must meet (CBA; health insurance; leases)
- State or federal requirements the district has no choice but to meet (special education; contributions to state retirement)
- Efforts that your district has or is making to reduce costs and increase efficiency
- Revenue sources (existing as well as anything new you are suggesting)
- Costs that can be estimated but may fluctuate (gasoline, heating oil, etc.)

C. What Services or Budget Categories are Significant Budget Drivers?

What are the major budget categories for school districts? While specific budget lines and items vary district-to-district, there are broad general categories that apply to most schools.

- Transportation – buses and drivers to transport students.
- Facilities – to ensure students attend schools that are safe and well maintained.
- Energy – the school is lit during the day, heated in the winter and cooled in the summer.
- Health and Safety – the school nurse cares for an ill student, and security measures keep staff and students safe.
- Instruction – students have qualified teachers, teachers have instructional aides, and classrooms have supplies.
- Curriculum and Staff Development – curriculum, training and instructional support to ensure teachers are able to provide students with necessary knowledge and skills.
- Food Services – nutritious, affordable breakfast and lunch.
- Library Services – the library staff provide research assistance and resources.
- Counseling Services – counselors for testing prep, college prep, drug/alcohol abuse programs, and supporting family needs in seeking outside counseling.