

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

CONTOOCH VALLEY SCHOOL DISTRICT

BUDGET & PROPERTY COMMITTEE

Tuesday, February 14, 2023

6:00 p.m.

Physical Location: SAU Board Room

Agenda

Committee Members:

- Richard Dunning
- Alan Edelkind
- Jim Fredrickson, Chairman
- Katherine Heck
- Greg Kriebel

- 1. Call meeting to Order**
- 2. Approval of January 10, 2023 Minutes**
- 3. Financial Policies/Procedures**
- 4. Food Service Vehicles**
- 5. Status Updates**
 - SKIP
 - ConVal High School Parking Lot
 - Safety Improvement Program
 - FY'22 Audit
 - High School/Middle School Renovation – Building Committee
- 6. Adjourn**

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CONTOOCH VALLEY SCHOOL DISTRICT

BUDGET & PROPERTY COMMITTEE

Tuesday, January 10, 2023

Immediately following Public Hearing on Proposed FY'24 Budget @ 6:00 p.m.

Physical Location: SAU Board Room

Minutes

Committee Members:

- Richard Dunning
- Alan Edelkind
- Jim Fredrickson, Chairman
- Katherine Heck
- Greg Kriebel

Present: Dick Dunning, Alan Edelkind, Jim Fredrickson, Katherine Heck, Janine Lesser, Tom Burgess, Kevin Pobst, Dr. Kimberly Saunders, Lori Schmidt, Tim Grossi, Jen Kiley, Bob Edwards

1. Call meeting to Order

Jim Fredrickson called the meeting to order at 6:22 p.m.

2. Approval of December 13, 2022 Minutes

Dick Dunning moved to approve the minutes of December 13, 2022. Katherine Heck seconded. Unanimous.

3. High School/Middle School Renovation – Building Committee

Jim Fredrickson reported that Mr. Bob Edwards has agreed to join the Building Committee.

Tim Grossi reported that Lavallee Brensinger Architects have provided a timeline chart with details for proposed renovations. We need to get going. A meeting is scheduled on Thursday at 9:30 to discuss the project. Prints for the buildings have been requested for the high school and middle schools by the architect. The architect will be heavily involved from the start.

Jim Fredrickson asked what the meeting schedule will look like.

Dick Dunning said that monthly meetings should take place during the day.

The schedule and views on the process will be shared at the first meeting.

Kimberly Saunders suggested Wednesday meetings at 1:00 p.m. More to come.

January 18th at 1:00 p.m. was confirmed for the first meeting. The third Wednesday of each month at the SAU Office to follow.

Jim Fredrickson said that public input will be needed. Kevin Pobst offered to represent the public once he is off the board.

Dick Dunning said that having Kevin makes sense. Katherine Heck seconded. Confirmed.

4. Financial Policies/Procedures

Jim Fredrickson said that two policies and one procedure were moved to Budget & Property Committee for first reads on Tuesday. One policy will come to Budget & Property in March.

5. Status Updates

- FY'24 Budget/Capital Improvement Plans

There are no changes to the CIP.

- Warrant Article Recommendations
Reviewed earlier tonight.
- SKIP
Tim Grossi said that SKIP wants the district to retain snow shoveling etc. We are looking at budget increases. The district takes care of their trash, mows and landscapes, and shovels. We do not have staff to conduct this work.
Tim said that ConVal's legal agreed to refresh and resend language to the SKIP Program.
Tim said that we do not do this for any other daycare in the district.
- ConVal High School Parking Lot
Tim Grossi reported having met with the surveyors. There are underground utility plans identified. By the end of the month, Tim Grossi anticipates having a rough plan in hand. We will know if there is enough money for the work in March.
- Safety Improvement Program
Report anticipated at the end of April.
- RFI/Reconfiguration
Alan Edelkind reported five companies will be responding to the RFI. He spoke with NESDEC on Friday. NESDEC would like to discuss further and provide a status update. By the end of the month, five responses are anticipated. Fifteen companies have either declined to respond or have not been heard from.
- FY'22 Audit
Lori Schmidt reported that a final report is not yet in hand. Once the audit is complete they will come before the board to share a presentation.
- Other
Tim Grossi reported that staff have until February 27th to be compliant. This is a result of State Fire Marshalls among other offices to have coffee pots, refrigerators removed from classrooms.
- Fee Schedules
Tim Grossi said that it is about reciprocation. If a town and school district are exchanging space, one should not bill the other. Tim shared an example where this is occurring. There are concerns with dealing with this at the individual school level. They would not have the awareness of the sharing of space across the district.

Katherine Heck shared that a master building use schedule would be valuable to track who is using what space and when.

Tim Grossi said that "School Dude" software could do that but it requires a person to manage. Tim said that he needs to go through the application that is used and merge it with the fee schedule so that one is clear about the expectations of exchange of facilities or there will be a fee charged. The SAU would need to review. Tim said that he anticipates this to be complete by March.

Kimberly Saunders said that these are community buildings but so are the town spaces. Reviewing this needs to be reopened and it should be an open discussion.

Dick Dunning asked if there is a Swim Team or not.

Kimberly said that Keene has a Swim Team. We have always had a few students participate. We pay no stipend to anyone. The swimmers piggyback.

Katherine Heck said that they are an unofficial group and are getting funding through their own fundraisers.

Kimberly said that they would have to be a club.

Katherine said that coaching and fees are paid through the FCVA.

Dick Dunning asked if we are circumventing the process to become a team of being a club for three years and showing a commitment and then sanction as a team. It appears we have a team that calls themselves the "ConVal Swim Team". He said that it was murky.

Katherine Heck shared communications with the process.

Kimberly Saunders said that they are not a club nor a team until they come before the School Board.

Dick Dunning said that if something happens he worries about District liability. He is not opposed but there is a reason we do what we do to protect the district.

Kimberly agreed to meet with the Athletic Director.

Dick Dunning motioned to adjourn the meeting at 6:54 p.m. Alan Edelkind seconded. Unanimous.

Respectfully submitted,

Brenda Marschok

CAPITAL IMPROVEMENTS PLAN POLICY

PURPOSE. The purpose of this policy to establish a capital improvement plan (CIP) for the Contoocook Valley School District that supports the district's strategic plan. A CIP is a six-year financial plan for the construction, maintenance or acquisition of capital assets. It provides for the planning of future financial resources and financing of projects (including allocations from current operating budgets, funding of capital reserves, or the use of capital debt). A CIP also identifies the future financial resources required to operate and maintain capital assets once they have been acquired. Through a CIP, the district can plan future operating budget expenditures, debt repayment requirements, and potential reserve fund needs to better manage its long-term financial position.

CAPITAL IMPROVEMENT PLAN SCOPE. The School Board will adopt a six-year CIP. This plan will include the district's plan of capital projects proposed to be undertaken during each of the following six years, the estimated cost of those projects, and the proposed method of financing. The School Board will review and update the CIP annually, prior to the annual budget process.

The CIP will be arranged to indicate order of priority of each capital project and to state for each project the following:

1. A description of each proposed project and the estimated total cost of the project.
 - Project feasibility (cost, time frames, management capacity)
2. The proposed method of financing, indicating the amount proposed to be financed by direct budgetary appropriation or duly established reserve funds, the amount estimated to be received from the federal or state government, and the amount to be financed by the issuance of debt obligations, showing the proposed type or types of obligations, together with the period of probable usefulness for which they are proposed to be issued.
 - Capacity to leverage other resources (e.g., matching funds).
3. An estimate of the effect, if any, upon operating costs of the district.
 - Investment return (e.g., saving on maintenance).
 - Project risks.

CAPITAL EXPENDITURES. For purposes of the CIP, a capital expenditure is defined as any one time, non-recurring expenditure for any physical or educational betterment or improvement, including furniture, machinery, apparatus, or equipment; any preliminary studies and surveys relating to any physical or educational betterment or improvement; land or rights in land; or any combination thereof costing more than \$15,000 with an estimated useful life greater than five years.

CAPITAL RESERVE FUNDS. In conjunction with the *district debt management policy*, the School Board shall annually propose funding of reserve funds created to accumulate resources to pay for any of the capital expenditures included in the CIP. The use of such reserve funds should minimize large fluctuations in the tax rate and will reduce the need for incurring additional debt. Other capital improvements may be funded by bond issue or through the operating budget.

ELEMENTS TO BE INCLUDED IN THE ANNUAL CAPITAL FACILITIES PLAN ARE AS FOLLOWS:

- Future enrollment forecasts for each grade span (pre-school, elementary, middle and high school).
- An inventory of existing capital facilities owned by the district, showing the locations and capacities of those facilities.
- An inventory of capital assets and equipment owed by the district.
- A forecast of the future needs for capital facilities and capital equipment and the proposed capacities of expanded or new capital facilities.
- A six-year plan for estimated financing of capital facilities within projected funding capacities which identifies sources of public money for such purposes.

PRIORITY CRITERIA. Capital projects and/or capital assets will be identified using the 2-prong ranking system below. Decisions for allocating limited resources will be made based on the ranked prioritization of expenditures.

Aggregate Need Ranking -based on ‘three pillars’ of assessment:

- A. Educational Adequacy & Equity
- B. Facility Condition
- C. Capacity Utilization (greater need, higher priority)

Need vs Want Ranking

1. The project or asset will address a state or federal legal mandate.
2. The project or asset will mitigate or eliminate a known public health or safety hazard.
3. The project or asset will improve or maintain productivity, the delivery of public services and/or educational outcomes for a majority of the population.
4. The project of asset will support district plans, goals, and polices as outlined in the district’s strategic plan.
5. The project or asset will reduce operating costs or improve the quality of existing or obsolete infrastructure.
6. The project or asset will directly benefit school district ’s economic base.
7. The project or asset has social, cultural, environmental, historic, or aesthetic value.

PREPARING, MONITORING AND REPORTING ON THE CIP PLAN. Annually, the School Board will develop a capital budget using the six-year CIP that lists and describes the capital expenditures to be undertaken by the district during the coming fiscal year. The capital budget will be approved in conjunction with the proposed operating budget during the annual budget process.

During the annual review and capital budget process, the Superintendent or designee must provide, at a minimum, a report that details projects that have been close out and completed. Additionally, any projects or assets being added, accelerated, requiring increased funding along with details of projects being decelerated as well as the associated change in total project costs, or otherwise adjusted to ensure that the School Board approved six-year capital budget and plan for the requesting building or program remain unchanged.

During the annual CIP review process internal and external community stakeholders alongside district leadership will collaborate to prepare a plan that best meets the operational and financial needs of the district.

In-year amendments / adjustments to the approved CIP that defer, accelerate or change the scope of an approved capital project or asset or add a new capital project or asset require School Board approval.

Category : O

See also, FA, FAA, FE, DA, DAF, DBC, DIA, DIB, DID, DJ, DJD, DJE, DN

Legal References:

Ed 321.09

Ed 321.10

RSA 194:33

RSA 195

DB – Annual Budget

One of the primary responsibilities of the School Board is to secure adequate funds to carry out a high-level program of instruction.

The adopted annual school budget is the financial outline of the District’s educational program; it is the legal basis for the establishment of tax rates. The annual school budget process is an important function of District operations and should serve as a means to improve communications within the school organization and with the residents of the community.

The Superintendent will be responsible for preparing, and presenting to the Board for adoption, the annual school budget. The Board expects the Superintendent to work closely with the principals and other administrators to assess the needs of the schools. The principals will confer with appropriate staff in obtaining budgetary requests and information on requirements.

Legal References:

RSA 32:4, Preparation of Budgets: Estimate of Expenditures and Revenues

RSA 32:5, Budget Preparation

RSA 197:5-a, School meetings and Officers: Budget

Category: R

1st Read: September 18, 2012

2nd Read: November 13, 2012

Adopted: November 13, 2012

< DAF - Administration of Federal Grant Funds

DBC - Budget Preparation (<https://schoolboard.convalsd.net/district-policies/d-fiscal-management/dbc-budget-preparation/>)

DBC-R – Budget Preparation Procedure

Budget preparation is a complex process. It involves time and effort at every level of administration. As per policy DBC, the School Board will adopt guidelines and a schedule each year for the timely submission of the budget to the Board. The following budget guidelines will be evaluated annually by the Board and communicated to the Superintendent no later than September 1.

The Superintendent will be responsible for preparing and presenting the annual budget to the Board for adoption. The Superintendent will present the first draft of the budget to the Board no later than November 15, with a scheduled date communicated to the Superintendent no later than September 1.

Annually, the Board will consider district wide fiscal capacity and economic factors to determine if guidelines will include a budget cap and the amount of the cap. If deemed a necessary, a vote of the board with the amount will be communicated to the Superintendent no later than September 1.

All reiterations of the proposed budget shall include supporting documentation and detail, presented in a consistent, user-friendly format developed by the Superintendent. The Board will communicate any request to change the format or supporting detail prior to July 1, the start of a new budget cycle.

The Board will be responsible for further budget development in collaboration with the Superintendent following the presentation of the first budget draft. The Superintendent may make a recommendation to the Board as to the priority order of proposals throughout the development process.

Board expectations from preparation through adoption:

- The budget process will be developed in such a way as to facilitate a well-defined, well-planned budget that will use comprehensive information systems to develop a data-driven budget linking school spending to desired educational outcomes.

- The process will incorporate strategic and deliberative methods by setting goals; analyzing spending patterns; building consensus on an effective approach; choosing the right budget development model; and tracking historical costs and economic trends.

The following practices should guide resource allocation decisions in conjunction with the strategic plan, annual goals and the capital improvement plan:

1. The calculation of school budgets based on individual students and their educational needs;
2. The development of strong information systems and their use to support planning, monitoring, and evaluation of resource use;
3. Ensure building level program needs are met;
4. Ensure district level goals are met;
5. Provide for equitable and adequate funding of all schools/programs;
6. Maintenance of the District's equipment and facilities;
7. Employ efficiency and economy;
8. Be easily understood;
9. Build trust and foster teamwork between all constituent groups served;
10. Foster community support.

So that student achievement is improved and district-wide programs and facilities are enhanced in quality.

All drafts of the budget shall include a separate written justification and all associated costs with a proposed funding source (operating budget, separate warrant article, capital reserve fund or debt service) for the following categories of budget requests:

1. Any Reallocation of Resources for Academic Improvement- including adding a new program or the proposed discontinuation of a program
2. Special Program Requests
3. Non-Reoccurring Facility Upgrade Requests
4. Staff Additions
5. Any amounts that exceed a budget cap set by the School Board

The Board may find exceptions to this procedure necessary. If the Board believes it is in the best interest of the district, they may issue additional guidelines before the first budget is drafted. If the Board votes to adopt any additional guidelines, they will be communicated to the Superintendent no later than Sept. 1

Category: O

Governance Procedure

References: Policies DB, DBC

Adopted: