



Raymond School District



Budget Summary
2008 - 2009

Introductions

Board Members

John Harmon
Diane Naoum

Julie Hazell-Felch
Christina Vogel

Maurice Titcomb

Administrators

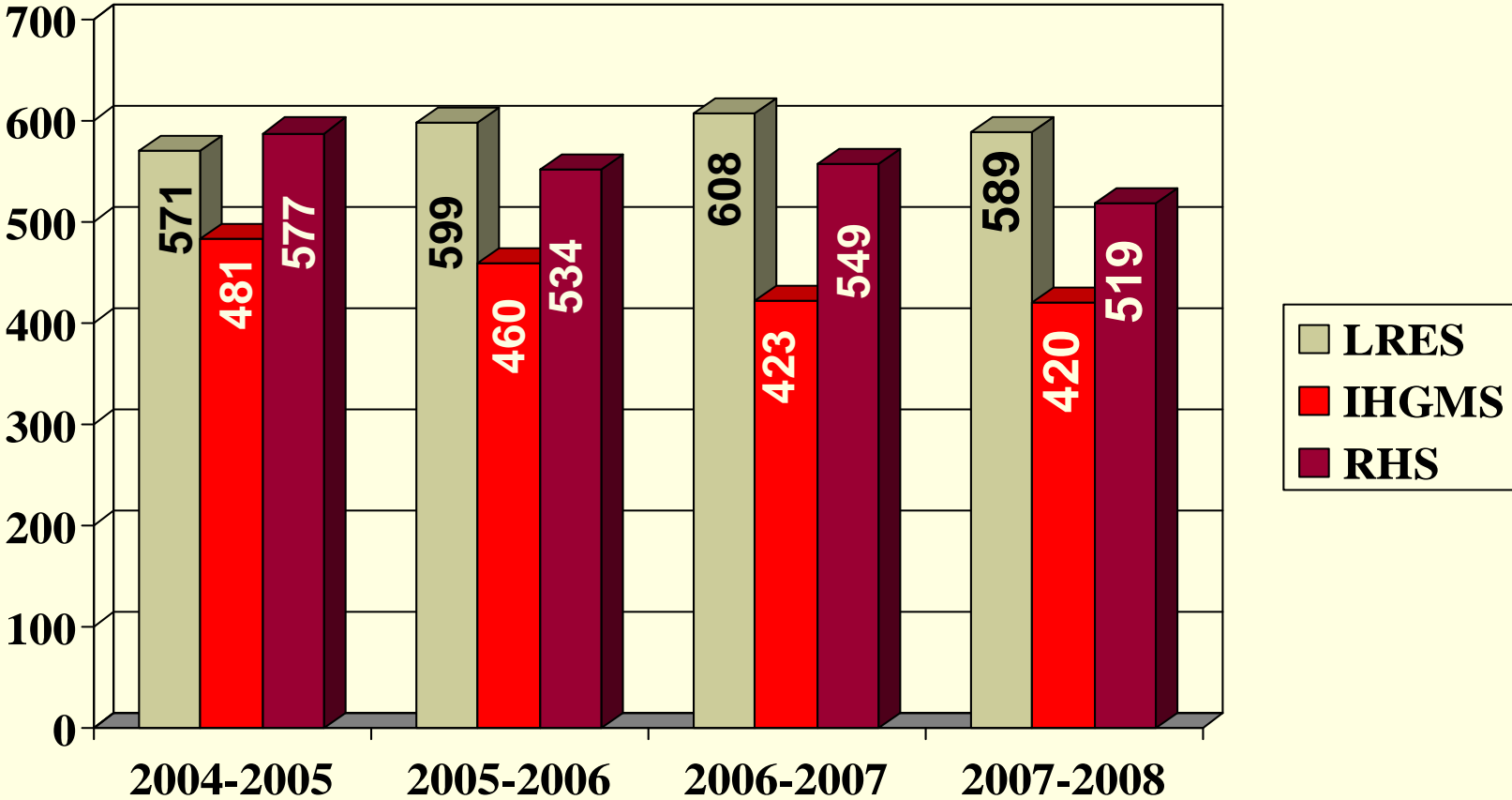
Michael Shore
Ronald Brickett
Kirk Beitler
Ellen Small
Daniel LeGallo
Mary Ellen Pantazis
Patrick Larney
Todd Ledoux
Jon Hall
Stephanie Brown

Acting Superintendent.
Business Administrator
RHS Principal
IHGMS Principal
LRES Principal
Special Education Director
Food Service Director
Facilities Director
Curriculum Coordinator
Curriculum Coordinator

2008 – 2009 Budget Initiative

- Level Fund District Wide Expenses
- Incorporate CIP Where Possible
- Consider Improvement Initiatives

Four Year Enrollment Comparison by School



Based on October Enrollment Figures

**Raymond School
District**

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graph TD; A[Raymond School District] --- B[2007-2008 Operating Budget]; A --- C[2008-2009 Board Approved]; A --- D[2.9% Increase];
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The diagram is an organizational chart with a central node at the top and three nodes below it. The top node is a rounded rectangle containing the text 'Raymond School District'. A horizontal line passes through the center of this node. A vertical line descends from the bottom center of the top node to a horizontal line that branches into three vertical lines, each leading to a rounded rectangle below. The leftmost rounded rectangle contains '2007-2008 Operating Budget' and '21,607,369'. The middle rounded rectangle contains '2008-2009 Board Approved' and '22,244,147'. The rightmost rounded rectangle contains '2.9% Increase' and '636,778'. The background features a vertical olive green bar on the left and a horizontal purple line with a grey rectangular segment on the right.

**2007-2008
Operating Budget**

21,607,369

**2008-2009
Board Approved**

22,244,147

2.9% Increase

636,778

Raymond School District Comparison by Object Codes

	<u>07-08</u> <u>Budget</u>	<u>08-09</u> <u>Board</u>	<u>Incr (Decr)</u>
Salaries 100's	10,345,804	10,823,884	478,080
Benefits 200's	4,864,321	4,943,514	79,193
Purchased Prof Services 300's	505,956	531,714	25,758
Purchased Prop Services 400's	379,581	374,590	(4,991)
Purchased Other Services 500's	2,250,644	2,322,396	71,752
Supplies 600's	1,122,281	1,204,916	82,635
Property 700's	87,168	159,854	72,686
Other 800's	55,937	39,085	(16,852)
Interest 800's	105,302	141,594	36,292
Principal 900's	1,095,375	907,600	(187,775)
Food Service 900's	75,000	75,000	0
Federal Funds Projects	<u>720,000</u>	<u>720,000</u>	<u>0</u>
TOTAL EXPENSES	21,607,369	22,244,147	636,778

Raymond School District Salary Analysis

	<u>07-08 Budget</u>	<u>08-09 Board</u>	<u>Incr (Decr)</u>
REA Contract (yr 2)	0	365,174	365,174
Severance	18,551	65,000	46,449
½ Tech Support	10,985	30,000	19,015
½ Maintenance	0	20,000	20,000
1/5 French Teacher	21,687	28,916	7,229
Substitutes			
LRES	57,576	78,500	20,924
IHGMS	56,326	78,500	22,174
RHS	56,326	58,500	2,174
Maint.	68,576	104,500	35,924
Food	11,400	21,000	9,600
1 st Grade Teacher	31,855	0	(31,855)
½ Kindergarten Teacher	31,855	15,927	(15,928)
Remaining Positions	<u>9,980,667</u>	<u>9,957,867</u>	<u>(22,800)</u>
Total	10,345,804	10,823,884	478,080

Raymond School District Benefits Analysis

	<u>07-08 Budget</u>	<u>08-09 Board</u>	<u>Incr (Decr)</u>
Health	3,216,751	3,238,152	21,401
Social Security	796,790	830,062	33,272
Retirement	541,251	571,797	30,546
Dental	140,086	143,856	3,770
Tuition/Workshops	80,975	82,075	1,100
Life Insurance	17,344	9,429	(7,915)
Disability/WC	<u>71,124</u>	<u>68,143</u>	<u>(2,981)</u>
	4,864,321	4,943,514	79,193

Raymond School District Purchased Services

	<u>07-08 Budget</u>	<u>08-09 Board</u>	<u>Incr (Decr)</u>
Tuition (SPED)	1,213,850	1,246,000	32,150
Professional Services	289,675	317,486	27,811
Transportation	858,403	881,032	22,629
Maintenance Services	44,650	57,500	12,850
Printing	24,230	35,830	11,600
Legal	40,000	50,000	10,000
Sewer and Water	24,387	33,183	8,796
Repairs	146,514	130,938	(15,576)
Lease and Rentals	164,030	152,969	(11,061)
Other Services	<u>330,442</u>	<u>323,762</u>	<u>(6,680)</u>
Total	3,136,181	3,228,700	92,519

Raymond School District Supplies and Property

	<u>07-08</u> <u>Budget</u>	<u>08-09</u> <u>Board</u>	<u>Incr (Decr)</u>
RHS Computers	0	54,600	54,600
Electricity and Oil	386,423	439,918	53,495
Food	261,438	301,332	39,894
Books	97,526	114,040	16,514
Equipment	79,701	89,205	9,504
Furniture	7,467	16,049	8,582
Supplies	376,894	349,626	(27,268)
NEASC	18,430	2,605	(15,825)
Dues and Fees	<u>37,507</u>	<u>36,480</u>	<u>(1,027)</u>
Total	1,265,386	1,403,855	138,469

**Lamprey
River Elementary
School**

**2007 – 2008
Operating Budget**

5,025,275

**2008 – 2009
Board Approved**

5,128,927

2.1% Increase

103,652

Elementary Comparison by Object Codes

	<u>07-08</u> <u>Budget</u>	<u>08-09</u> <u>Board</u>	<u>Incr (Decr)</u>
Salaries 100's	3,096,525	3,126,666	30,141
Benefits 200's	1,400,847	1,436,705	35,858
Purchased Professional Services 300's	5,884	5,583	(301)
Purchased Property Services 400's	131,963	137,251	5,288
Purchased Other Services 500's	121,160	156,310	35,150
Supplies 600's	258,961	253,977	(4,984)
Property 700's	8,450	10,950	2,500
Other 800's	1,485	1,485	0
	<hr/> 5,025,275	<hr/> 5,128,927	<hr/> 103,652

**Iber Holmes
Gove Middle
School**

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graph TD; A[Iber Holmes Gove Middle School] --- B[2007 - 2008 Operating Budget 4,651,596]; A --- C[2008 - 2009 Board Approved 4,761,033]; A --- D[2.4% Increase 109,437];
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**2007 – 2008
Operating Budget**

4,651,596

**2008 – 2009
Board Approved**

4,761,033

2.4% Increase

109,437

Middle School Comparison by Object Codes

	07-08	08-09	
	<u>Budget</u>	<u>Board</u>	<u>Incr (Decr)</u>
Salaries 100's	2,732,416	2,804,102	71,686
Benefits 200's	1,285,786	1,298,204	12,418
Purchased Professional Services 300's	14,402	9,500	(4,902)
Purchased Property Services 400's	77,369	70,898	(6,471)
Purchased Other Services 500's	283,010	269,010	(14,000)
Supplies 600's	250,828	298,418	47,590
Property 700's	4,785	7,901	3,116
Other 800's	3,000	3,000	0
	<hr/>	<hr/>	<hr/>
	4,651,596	4,761,033	109,437

**Raymond
High School**

**2007 – 2008
Operating Budget**

5,873,420

**2008 – 2009
Board Approved**

6,107,434

4.0% Increase

234,014

High School Comparison by Object Codes

	<u>07-08</u> <u>Budget</u>	<u>08-09</u> <u>Board</u>	<u>Incr (Decr)</u>
Salaries 100's	3,024,538	3,180,701	156,163
Benefits 200's	1,389,333	1,396,339	7,006
Purchased Prof Services 300's	78,599	75,333	(3,266)
Purchased Property Services 400's	101,622	114,342	12,720
Purchased Other Services 500's	917,739	925,270	7,531
Supplies 600's	289,840	302,675	12,835
Property 700's	44,388	100,914	56,526
Other 800's	27,361	11,860	(15,501)
	<hr/>	<hr/>	<hr/>
	5,873,420	6,107,434	234,014

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graph TD; A[Food Service] --- B[2007 - 2008 Operating Budget  
642,911]; A --- C[2008 - 2009 Board Approved  
693,299]; A --- D[7.8% Increase  
50,388];
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Food Service

**2007 – 2008
Operating Budget**

642,911

**2008 – 2009
Board Approved**

693,299

7.8% Increase

50,388

Food Service Comparison by Object Codes

	<u>07-08 Budget</u>	<u>08-09 Board</u>	<u>Incr (Decr)</u>
Salaries 100's	237,433	249,503	12,070
Benefits 200's	130,882	132,224	1,342
Purchased Property Services 400's	7,008	6,800	(208)
Purchased Other Services 500's	2,350	1,300	(1,050)
Supplies 600's	261,438	301,332	39,894
Property 700's	2,550	1,200	(1,350)
Other 800's	1,250	940	(310)
	<hr/> 642,911	<hr/> 693,299	<hr/> 50,388

District-Wide

**2007-2008
Operating Budget**

5,414,167

**2008-2009
Board Approved**

5,553,454

2.6% Increase

139,287

District-Wide Comparison by Object Code

	<u>07-08</u> <u>Budget</u>	<u>08-09</u> <u>Board</u>	<u>Incr (Decr)</u>
Salaries 100's	1,254,892	1,462,912	208,020
Benefits 200's	657,473	680,042	22,569
Purchased Prof Services 300's	407,071	441,298	34,227
Purchased Prop Services 400's	61,619	45,299	(16,320)
Purchased Other Services 500's	926,385	970,506	44,121
Supplies 600's	61,214	48,514	(12,700)
Property 700's	26,995	38,889	11,894
Other 800's	22,841	21,800	(1,041)
Interest 800's	105,302	141,594	36,292
Principal 900's	1,095,375	907,600	(187,775)
Food Service 900's	75,000	75,000	0
Federal Grants	<u>720,000</u>	<u>720,000</u>	<u>0</u>
	5,414,167	5,553,454	139,287

Budget Comparison

2007-2008 2008-2009

07-08 Operating Budget	21,607,369
Budget Increase Factors	722,568
Budget Decrease Factors	(238,260)
Improvement Initiatives	<u>152,470</u>
08-09 Operating Budget	22,244,147*

**RESS Collective Bargaining salary changes are not reflected in the above figures.*

Budget Increase Factors

REA Contract (yr 2)	341,852
Substitutes	90,796
Electricity and Oil	53,495
Severance	46,449
Food	39,894
Health (max 8.7%, budgeted 7.0%)	21,401
Social Security	33,272
Retirement	30,546
Tuition (SPED)	32,150
Transportation	22,629
Net Other Expenses	6,314
Dental (max 2.6%, budgeted 1.0%)	<u>3,770</u>
Total	722,568

We anticipate additional increases due to NH laws requiring employers to offer health and dental coverage for qualified children to age 26 (10/1/07) and domestic partners (1/1/08).

Budget Decrease Factors

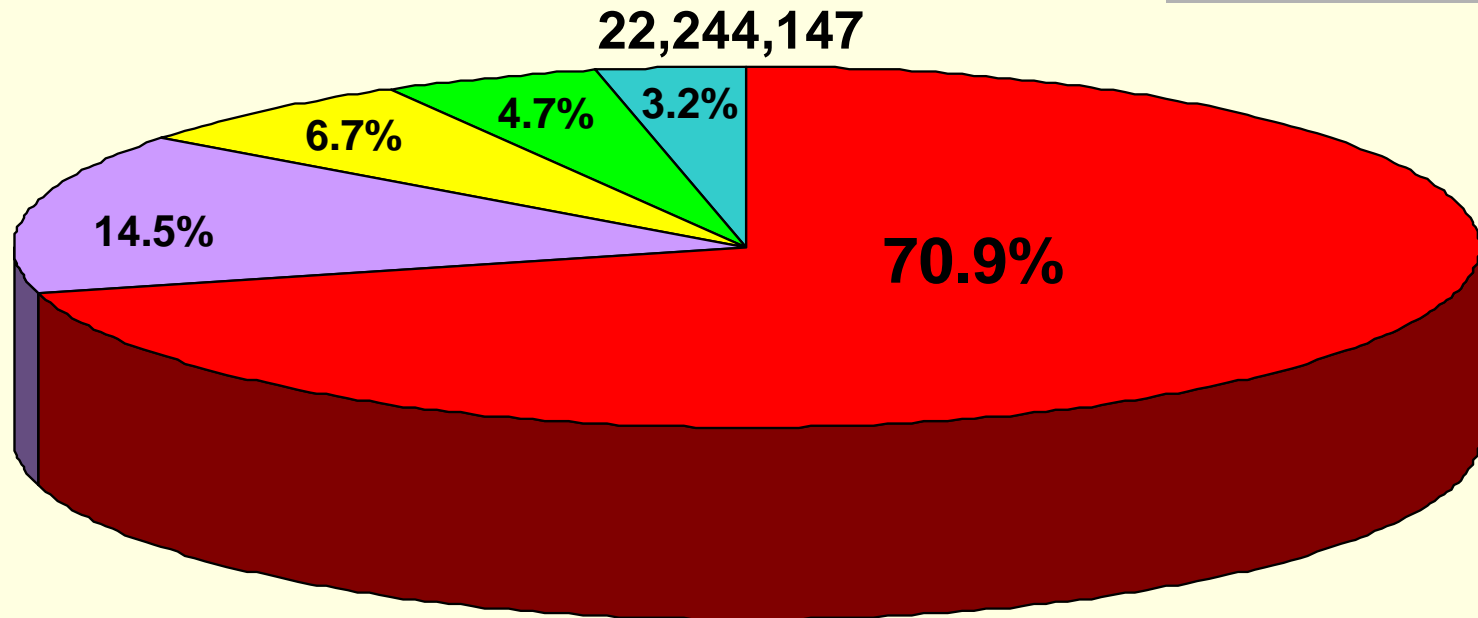
Debt Service	151,483
First Grade Teacher	44,043
Kindergarten Teacher ½	18,994
NEASC Accreditation	15,825
Life Insurance	<u>7,915</u>
Total	238,260

Improvement Initiatives

RHS Computers	54,600
DW Tech Support 1/2	39,893
DW Part Time Maintenance	21,530
RHS Science Text	10,450
RHS French Teacher 1/5	7,762
DW Furniture (Board Initiative)	7,535
RHS Health Text	6,400
RHS Café Window Shades	<u>4,300</u>
TOTAL	152,470

Total Initiatives proposed by administration - \$804,543

Budget Distribution



- **Salaries & Benefits: 15,767,398**
- **Purchased Services: 3,228,700**
- **Supplies, Food & Utilities: 1,478,855**
- **Principal & Interest: 1,049,194**
- **Federal Funds: 720,000**

Raymond School District

Estimated Revenues

	<u>07-08</u>	<u>08-09</u>
Adequate Education Grant	5,641,539	5,641,539
State Education Tax	2,096,172	2,096,172
Building Aid	601,769	523,475
Catastrophic Aid	450,000	470,000
Vocational, Drivers Ed & Nutrition	<u>36,500</u>	<u>36,500</u>
Total State Revenues	8,825,980	8,767,686
Federal Grants	720,000	720,000
Medicaid	150,000	200,000
Child Nutrition	<u>125,000</u>	<u>125,000</u>
Total Federal Revenues	995,000	1,045,000
Food Service Sales	512,411	522,799
Tuitions	200,000	200,000
Impact Fees	45,294	45,294
Interest	<u>40,000</u>	<u>40,000</u>
Total Local Revenues	<u>797,705</u>	<u>808,093</u>
Total Estimated Revenues	10,618,685	10,620,779

Estimated Impact of Operating Budget on Local Tax Rate

	<u>07-08</u>	<u>08-09</u>
Operating Expenses	20,542,017	20,832,550
REA & Baseball Warrant Articles	345,352	691,597
Federal Fund Expenses	<u>720,000</u>	<u>720,000</u>
Total Operating Budget	21,607,369	22,244,147
Less Estimated Revenues	<u>(10,618,685)</u>	<u>(10,620,779)</u>
Net Operating Budget	10,988,684	11,623,368
Increase in Net Operating Budget		634,684
Estimated Impact on Tax Rate		\$.66
Net Assessed Valuation		965,468,284

Estimated School Portion of Local Tax Rate

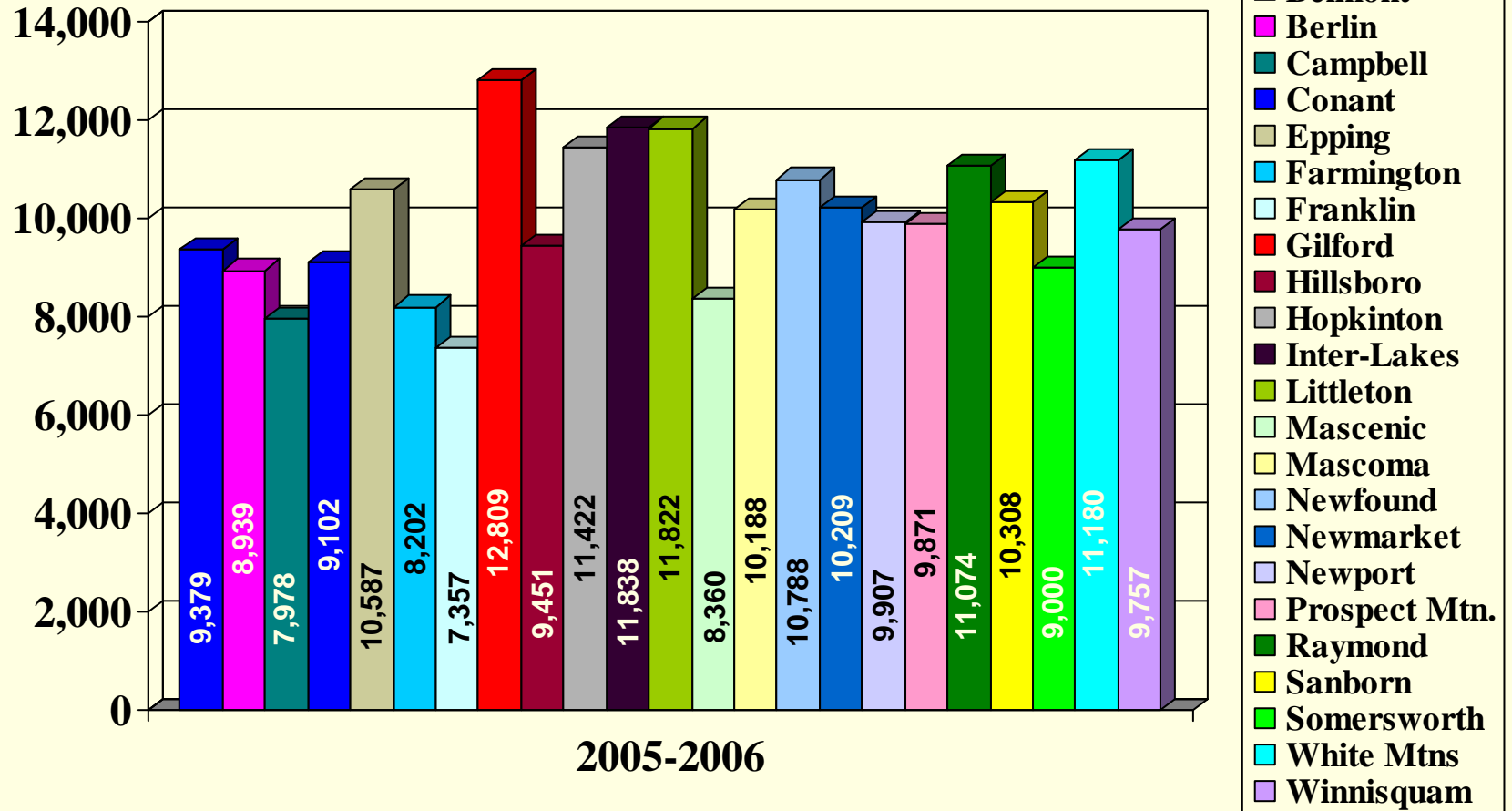
	<u>07-08</u>	<u>Tax Rate</u>	<u>08-09</u>	<u>Tax Rate</u>	<u>Incr (Decr)</u>
Net Operating Budget	10,988,684	\$11.38	11,623,368	\$12.04	\$.66
Capital Reserve Warrant Articles	340,861	\$.36	309,445	\$.32	(\$.04)
RESS Contract				*	
Surplus	(1,698,828)	<u>(\$1.76)</u>		*	
School Portion of Local Tax Rate		\$9.98			

* Does not reflect impact of potential warrant articles or surplus.

Raymond School District Cost Per Pupil Calculation

	<u>05-06</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>
General Fund & CIP Expenditures	18,443,592	19,672,496	20,585,319	20,830,848
Less Certain DW Expenditures	(30,362)	(47,411)	(50,000)	(50,000)
Less Tuitions	(1,204,816)	(1,128,764)	(1,203,850)	(1,246,000)
Less Capital Items	(343,923)	(200,307)	(200,000)	(200,000)
Less Summer School	(17,142)	(19,108)	(20,000)	(20,000)
Less Transportation	(801,367)	(791,995)	(858,403)	(891,032)
Less Principal & Interest	(546,028)	(1,209,789)	(1,200,677)	(1,049,194)
Less Food Service Transfers	(55,214)	(75,858)	(75,000)	(75,000)
Less CIP Transfers	(50,000)	(532,102)	(340,861)	0
Plus Grant Expenditures	892,696	858,798	720,000	720,000
Plus Food Service Expenditures	593,753	640,273	642,911	693,299
Less Food Service Revenues	<u>(374,285)</u>	<u>(432,842)</u>	<u>(437,411)</u>	<u>(447,799)</u>
Net Pupil Costs	16,506,904	16,733,391	17,562,028	18,265,122
Average Daily Membership	1,490.6	1,481.3	1,465.0	1,465.0
Estimated Cost Per Pupil	11,074	11,296	11,988	12,468

Per Pupil Cost for Class M Schools



Default Budget

Approved Operating Budget (2007 -2008) 21,607,369

Reductions from 2007 – 2008 Budget:

1) Debt Service - Principal & Interest	(151,483)
2) Contracts - MUNIS Lease & Maintenance	(10,674)
3) One Time Expenditures	
RHS & IHGMS Basketball Winches	(20,002)
RHS & IHGMS Bleacher Railings	(12,945)
RHS Accreditation	(15,825)
LRES Roof & Floor Drains	(5,475)

Additions to 2007 – 2008 Budget:

1) Salary & Benefit Increases	
REA Contract	341,852
Other Salary & Benefit Increases	122,954
2) Contracts	
SPED Tuitions	32,150
Transportation	22,629
Maintenance Services	23,123
3) Utilities	
Electricity, Oil, Propane, & Water	62,491
4) Food Service	<u>46,420</u>

Default Budget (2008 – 2009) 22,042,584

Warrant Articles

Warrant Article

Shall the School District vote to discontinue the following existing capital reserve funds: School Capital Reserve Fund and School District Planning Capital Reserve Fund? Said funds, with accumulated interest to date of withdrawal, are to be transferred to the School District's general fund and further to raise and appropriate the sum of up to \$54,445 (fifty-four thousand, four hundred forty five dollars), (which is the total amount of funds in these discontinued capital reserve funds) to be placed in the already established Raymond School District Equipment, Facilities Maintenance and Replacement Capital Reserve Fund, established in 2006, and authorize the use of that amount from the June 30 unreserved fund balance (surplus) available for transfer on July 1 of this year?

Note: This article requests voters action to: (1) Close the existing capital reserve funds named and transfer monies to the unreserved fund balance in the general fund; and (2) raise and appropriate total amount of these funds from the unreserved fund balance on July 1 and transfer to fund named. (No tax impact.)

Warrant Article

Shall the School District vote to raise and appropriate the following sums (\$255,000) to be placed in the following previously established Capital Reserve Funds to implement the School District's 2008-2009 Capital Improvement Program?

Raymond School District Equipment, Facilities Maintenance and Replacement Capital Reserve Fund.....	\$165,876
Raymond School District Food Service Equipment Capital Reserve Fund.....	\$11,749
Technology Capital Reserve Fund.....	\$47,375
Textbook Capital Reserve Fund.....	<u>\$30,000</u>
Total	\$255,000

Note: Estimated \$.26 Tax Impact