

Raymond School District

2024-2025

School Board Budget Summary and Warrant Articles

For January 2, 2024 Public Hearing

Introductions

John Harmon	School Board Chair
Tony Clements	School Board Vice Chair
Stephen Scarfo	School Board Member/Secretary
Cindy Bennett	School Board Member
Joseph Saulnier	School Board Member

Introductions - continued

Terry Leatherman	Superintendent of Schools
Marjorie Whitmore	Business Administrator
Jodi Gutterman	Executive Director of Student Support Services
Peter Dannible	RHS Principal
Joanne McCann	RHS Assistant Principal
Thomas Waldron	IHGMS Principal
Brigitte Cunningham	IHGMS Assistant Principal
Jessica Benson	LRES Principal
Paula Oliveira	LRES Assistant Principal
Karen Stuart	Director of Human Resources
Patrick Arsenault	Director of Youth Services
Samantha Horrigan	Director of Health and Wellness
Tasha Ball	Director of School Nutrition Services
Matt Clifton	Technology Director
Todd Ledoux	Safety & Facilities Director

Budget Focus

- The budget we are presenting was a collaborative effort of the entire administrative team.
- The budget was developed to support our district goals and Strategic Plan while looking for opportunities to create efficiencies.
- The budget, while fiscally conservative, was developed in a manner not to adversely affect our ability to perform and move our programs forward next year.

Budget Focus - Continued

- We will continue to do our best to support and maintain appropriate class sizes.
- To ensure FY 25 funds will be sufficient to continue to sustain a vibrant, safe and healthy learning environment for all students and staff.

Raymond School District - Overall

2023-2024
Operating Budget

\$28,657,651

2024-2025
Board Budget

\$31,041,741

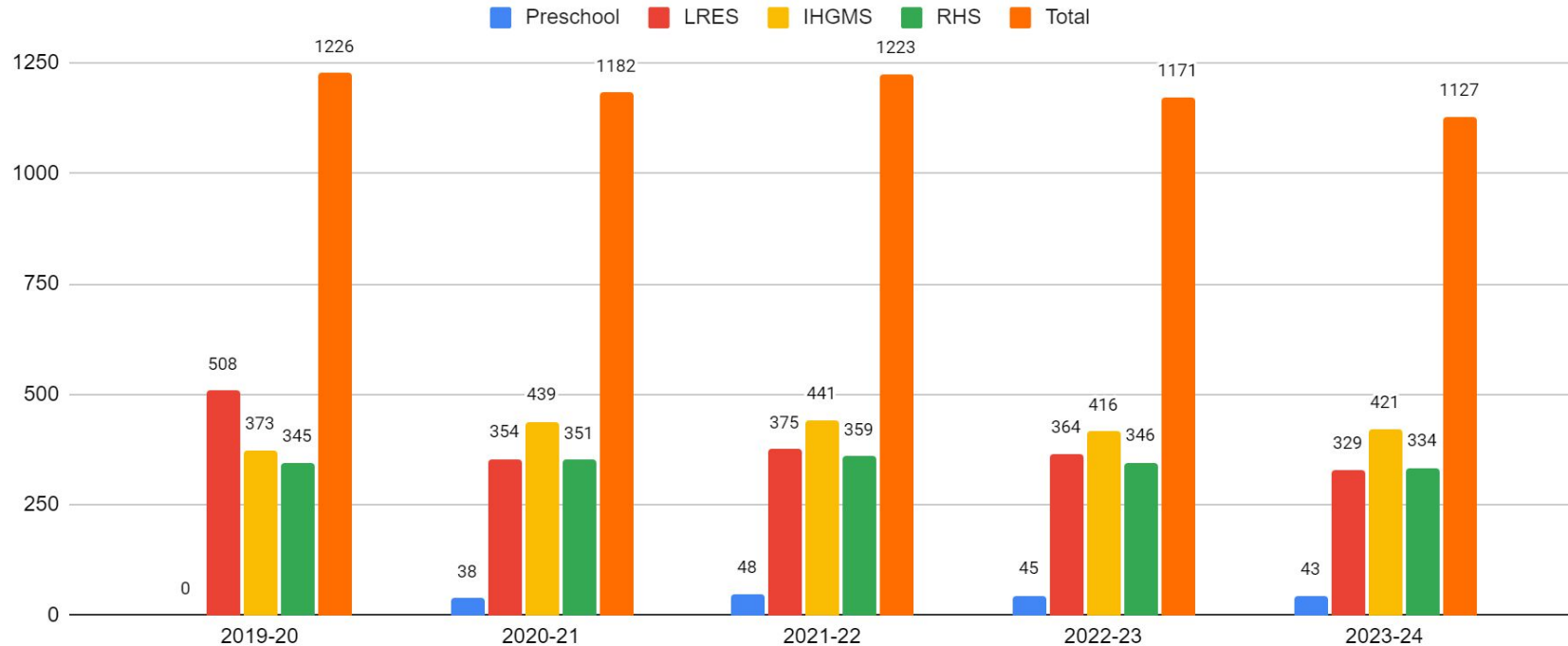
Difference

\$2,384,090

2024-2025 School Board Budget Snapshot

- Net increase in School District proposed budget
\$31,041,741 (8.3% Increase)
- Current building enrollment – 1,127

Five-Year School Enrollment Comparison



Based on October 1 building enrollment figures. Does not include students placed out of district.

Beginning in the 2020-21 school year, LRES no longer includes preschool and grade 4. Preschool is reported as a separate school and grade 4 is reported as part of IHGMS.

Notable Reductions

2 LRES Teaching Positions	(\$109,063)
2 IHGMS Paraeducator Positions	(\$92,404)
4 RHS Paraeducator Positions	(\$184,808)
Reduction in Salaries	(\$150,000)
Total Net Decrease	(\$536,275)

Amounts for employee reductions include salary and benefits.

Notable Areas of Increase

Health Insurance 25% Increase	\$847,687
Transportation	\$611,329
Student Tuitions	\$360,311
Director of Health & Wellness	\$158,247
District Wide Psychologist	\$117,928
ES Behavior Teacher	\$74,191
MS Special Ed SEL Teacher	\$78,569
Energy Efficiency Project	\$259,180
Total Net Increase	\$2,507,442

Benefits Analysis

	2023-2024 Budget	2024-2025 Budget	Additional Cost (Savings)
Health	\$3,052,620	\$3,877,806	\$825,186
Dental	\$188,595	\$215,503	\$26,908
Life & Disability	\$11,528	\$13,337	\$1,809
Social Security	\$916,104	\$972,260	\$56,156
Retirement	\$1,968,730	\$2,114,665	\$145,935
Tuition & Workshops	\$83,275	\$88,817	\$5,542
Unemployment, Workers' Comp & FSA	\$205,472	\$161,909	(\$43,563)
Totals	\$6,426,324	\$7,444,297	\$1,017,973

Purchased Services Analysis

	2023-2024 Budget	2024-2025 Budget	Additional Cost (Savings)
Student Tuitions	\$2,127,006	\$2,512,317	\$385,311
Student Professional Services	\$1,645,480	\$1,189,886	(\$455,594)
Transportation	\$1,264,916	\$1,876,245	\$611,329
Repairs & Service Contracts	\$449,525	\$432,881	(\$16,644)
Property & Liability Insurance	\$86,697	\$113,830	\$27,133
Legal Services	\$65,000	\$65,000	\$0
Other Services	\$263,729	\$581,429	\$317,700
Totals	\$5,902,353	\$6,453,708	\$869,235

Supplies and Property Analysis

	2023-2024 Budget	2024-2025 Budget	Additional Cost (Savings)
Electricity & Oil	\$547,862	\$494,477	(\$53,385)
Supplies	\$364,595	\$312,560	(\$52,035)
Equipment & Furniture	\$247,057	\$227,577	(\$19,480)
Books & Software	\$427,883	\$390,626	(\$37,257)
Food	\$275,520	\$210,532	(\$64,988)
Dues & Fees	\$50,935	\$50,625	(\$310)
Totals	\$1,913,852	\$1,686,397	(\$277,455)

Budget Initiatives

Because of the constraints we were under during the budget process, we did not have budget initiatives this year.

Elementary School Budget Summary

2023-2024 Operating Budget	2024-2025 Board Budget	% Change
\$5,892,955	\$6,218,804	5.53%

Note: Raymond Preschool Program still categorized under LRES under Student Services, even though location is at the high school.

Elementary School Comparison by Object Codes

	2023-2024 Budget	2024-2025 Budget	Additional Cost (Savings)
Salaries 100's	\$3,331,021	\$3,499,192	\$168,171
Benefits 200's	\$1,683,063	\$1,949,552	\$266,489
Purchased Professional Services 300's	\$1,000	\$1,000	\$0
Purchased Property Services 400's	\$100,372	\$92,058	(\$8,314)
Purchased Other Services 500's	\$24,349	\$24,099	(\$250)
Purchased Other Services 500's (Tuition)	\$449,951	\$394,173	(\$55,778)
Supplies 600's	\$250,724	\$228,295	(\$22,429)
Property 700's	\$50,575	\$28,535	(\$22,040)
Other 800's	\$1,900	\$1,900	\$0
Totals	\$5,892,955	\$6,218,804	\$325,849

Middle School Budget Summary

2023-2024
Operating Budget

\$6,996,385

2024-2025
Board Budget

\$7,884,998

% Change

12.09%

Middle School Comparison by Object Codes

	2023-2024 Budget	2024-2025 Budget	Additional Cost (Savings)
Salaries 100's	\$3,916,251	\$4,062,196	\$145,945
Benefits 200's	\$2,038,665	\$2,379,378	\$340,713
Purchased Professional Services 300's	\$22,200	\$13,900	(\$8,300)
Purchased Property Services 400's	\$120,356	\$174,142	\$53,786
Purchased Other Services 500's	\$44,075	\$46,199	\$2,124
Purchased Other Services 500's (Tuition)	\$459,230	\$876,978	\$417,748
Supplies 600's	\$337,968	\$297,343	(\$40,625)
Property 700's	\$55,040	\$32,262	(\$22,778)
Other 800's	\$2,600	\$2,600	\$0
Totals	\$6,996,385	\$7,884,998	\$888,613

High School Budget Summary

2023-2024
Operating Budget

\$6,806,757

2024-2025
Board Budget

\$7,301,574

% Change

7.27%

High School Comparison by Object Codes

	2023-2024 Budget	2024-2025 Budget	Additional Cost (Savings)
Salaries 100's	\$3,249,697	\$3,294,269	\$44,572
Benefits 200's	\$1,603,539	\$1,776,152	\$172,613
Purchased Professional Services 300's	\$48,620	\$49,020	\$400
Purchased Property Services 400's	\$131,391	\$369,877	\$238,486
Purchased Other Services 500's	\$87,670	\$87,145	(\$525)
Purchased Other Services 500's (Tuitions)	\$1,217,825	\$1,241,166	\$23,341
Supplies 600's	\$374,178	\$361,690	(\$12,488)
Property 700's	\$75,042	\$102,880	\$27,838
Other 800's	\$18,795	\$19,375	\$580
Totals	\$6,806,757	\$7,301,574	\$494,817

School Nutrition Services Budget Summary

2023-2024
Operating Budget

\$808,444

2024-2025
Board Budget

\$767,004

% Change

-5.40%

Nutrition Services Comparison by Object Codes

	2023-2024 Budget	2024-2025 Budget	Additional Cost (Savings)
Salaries 100's	\$331,572	\$347,215	\$15,643
Benefits 200's	\$144,797	\$171,108	\$26,311
Purchased Property Services 400's	\$9,850	\$9,600	(\$250)
Purchased Other Services 500's	\$320	\$320	\$0
Food 600's	\$275,520	\$210,532	(\$64,988)
Supplies 600's	\$43,185	\$24,889	(\$18,296)
Property 700's	\$1,800	\$1,800	\$0
Other 800's	\$1,400	\$1,540	\$140
Totals	\$808,444	\$767,004	(\$41,440)

Districtwide Budget Summary

2023-2024
Operating Budget

\$8,153,110

2024-2025
Board Budget

\$8,869,362

% Change

8.79%

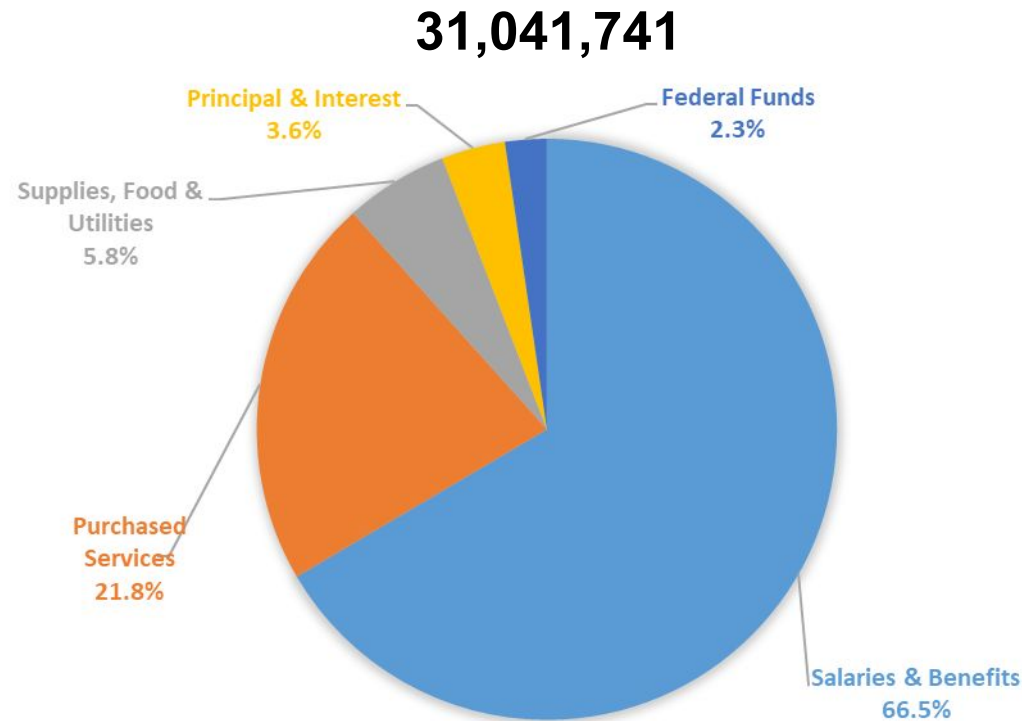
Districtwide Comparison by Object Codes

	2023-2024 Budget	2024-2025 Budget	Additional Cost (Savings)
Salaries 100's	\$1,730,197	\$2,008,113	\$277,916
Benefits 200's	\$956,260	\$1,168,107	\$211,847
Purchased Professional Services 300's	\$1,789,990	\$1,342,696	(\$447,294)
Purchased Property Services 400's	\$87,555	\$105,083	\$17,528
Purchased Other Services 500's	\$1,306,416	\$1,942,952	\$636,536
Supplies 600's	\$343,535	\$290,367	(\$53,168)
Property 700's	\$64,600	\$62,100	(\$2,500)
Other 800's	\$27,740	\$26,710	(\$1,030)
Interest 800's	\$512,392	\$573,956	\$61,564
Principal 900's	\$549,425	\$529,278	(\$20,147)
Food Service 900's	\$65,000	\$100,000	\$35,000
Federal Grants	\$720,000	\$720,000	\$0
Totals	\$8,153,110	\$8,869,362	\$716,252

Budget Comparison 23-24 to 24-25

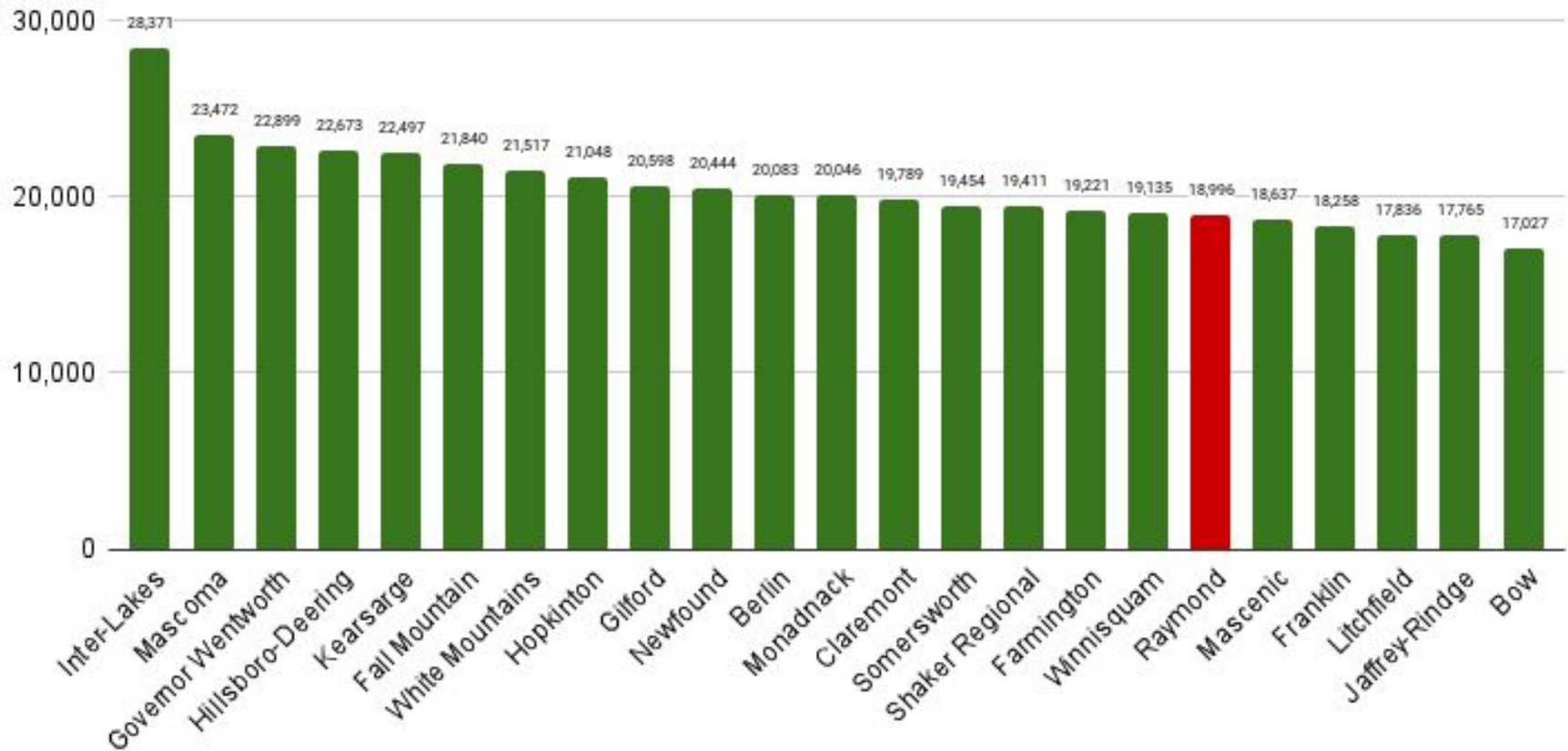
2023-2024 Operating Budget	\$28,657,651
2024-2025 Board Budget	\$31,041,741
Net Change	\$2,384,090

Board Budget Distribution



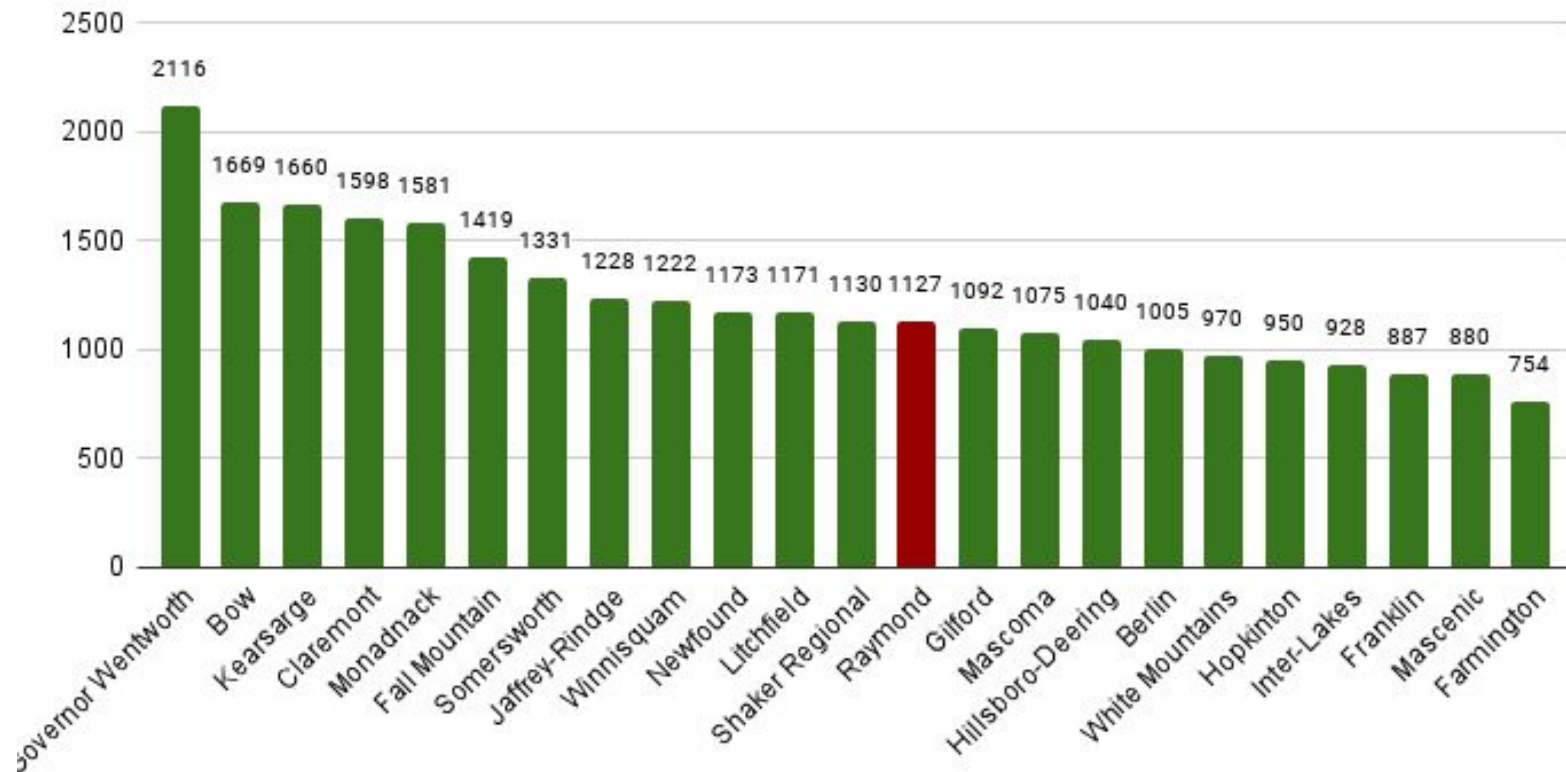
<div></div>	Salaries & Benefits:	20,655,282
<div></div>	Purchased Services:	6,770,408
<div></div>	Supplies, Food & Utilities:	1,792,817
<div></div>	Principal & Interest:	1,103,234
<div></div>	Federal Funds:	720,000

Districts w/ Division III Schools - Per Pupil Costs



2021-2022 (most recent data posted by NH DOE 12/28/22)
State Average: \$19,399.97

Districts w/ Division III Schools - Enrollment



(Most Recent Data, posted by NH DOE 11/6/23)

Estimated Revenues

	2023-2024	2024-2025
Adequate Education Grant	\$5,300,651	\$5,300,651
State Education Tax	\$2,019,288	\$2,046,116
Building Aid	\$260,996	\$249,274
Special Education Aid	\$200,000	\$200,000
Vocational, Charter, & Child Nutrition	\$32,000	\$32,000
Total State Revenues	\$7,812,935	\$7,828,041

Estimated Revenues Continued

	2023-2024	2024-2025
Federal Grants	\$720,000	\$720,000
Medicaid	\$175,000	\$175,000
Child Nutrition	\$200,000	\$200,000
Total Federal Revenues	\$1,095,000	\$1,095,000
Food Service Sales	\$394,149	\$375,000
SchoolCare Surplus Returns	\$42,387	\$0
Tuitions, Indirect Fees, Impact Fees, and Interest	\$147,513	\$148,061
After School Fees	\$40,000	\$22,000
Before School Fees	\$60,000	\$50,000
Total Estimated Revenues	\$9,591,984	\$9,518,102

Estimated Tax Impact on Local Tax Rate

	2023-2024	2024-2025
General Fund Operating Expenses	\$27,129,207	\$29,554,737
Food Service Operating Expenses	\$808,444	\$767,004
Federal Grant Expenses	\$720,000	\$720,000
Total Expenses	\$28,657,651	\$31,041,741
Less Estimated Revenues	(\$9,591,984)	(\$9,518,102)
Net Operating Budget	\$19,065,667	\$21,523,639
Increase in Net Operating Budget		\$2,457,972
Net Assessed Valuation		\$1,354,042,681
Estimated Impact on Tax Rate (per \$1,000)		\$1.82

Budget Questions?

Warrant Articles Summary

- Election of Officers
- Operating Budget
- Capital Reserve Funds
- Capital Reserve Fund Contributions from Year-End Balance

Capital Reserve Funds Warrant Article

Shall the School District vote to raise and appropriate the sum of \$499,125 (four hundred ninety-nine thousand, one hundred twenty five dollars) (in total) so that the following amounts can be added to the following previously established Capital Reserve Funds in order to implement the School District's 2024-2025 Capital Improvement Program?

Raymond School District Equipment, Facilities Maintenance and Replacement Capital Reserve Fund (established in 2006)	_____	\$ 403,526
Technology Capital Reserve Fund (established in 2001)	_____	\$ 57,832
Food Service Equipment Capital Reserve Fund (established in 2006)	__	\$ 37,767
Total		\$ 499,125

Capital Reserve Funds Warrant Article

General uses of the funds in this warrant article, as outlined in the district's Capital Improvements Plan:

- Replace RHS intercom system
- RHS bathroom upgrades
- RHS flooring upgrades
- District truck
- Districtwide firewall replacement
- LRES dishwasher
- IHGMS walk-in refrigerator
- Savings toward future projects

CRF Contributions from Year-End Balance Warrant Article

Shall the School District vote to raise and appropriate up to \$400,000 from surplus funds with 25% (up to \$100,000) to be placed in the existing Capital Reserve Fund for the Purpose of Educating Educationally Disabled Children (established in 2005) and 75% of that amount (up to \$300,000) to be placed in the existing Equipment, Facilities Maintenance and Replacement Capital Reserve Fund (established in 2006) and with such sum to come from June 30 fund balance available for transfer on July 1 (surplus)? No amount to be raised by additional taxation.

CRF Contributions from Year-End Balance Warrant Article

This article asks the voters' permission for the district to save for future special education needs and capital improvements projects. This type of savings helps the district build up sufficient funds for these needs without additional taxation.

Due to the ongoing efforts of the School Board to put surplus funds aside if possible, we are making great strides in preparing for future needs and projects.

No additional funds are to be raised by taxation through this warrant article.

Questions?