



Raymond School District

**School Board Budget Summary
2022-2023**

Introductions

Raymond School Board Members

Joseph Saulnier
John Harmon
Ada Vadeboncoeur
Anthony Clements
Dawn Leamer

Introductions

(continued)

David DeRuosi, Jr.	Interim Superintendent of Schools
Marjorie Whitmore	Business Administrator
Michael Hatfield	Director of Student Services
Steven Woodward	RHS Principal
Fiona Coomey	RHS Assistant Principal
Robert Bickford	IHGMS Principal
Brigitte Cunningham	IHGMS Assistant Principal
Laura Yacek	LRES Principal
Dorothy Franchini	LRES Assistant Principal
Patrick Arsenault	Youth Learning Director
Judith DiNatale	Nutrition Services Director
Brittany L'Heureux	Technology Director
Todd Ledoux	Safety & Facilities Director
Karen Stuart	Director of Human Resources
Jessica Caron	Director of Student Behavioral Health

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 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.
- Advance the District's five-year Strategic Plan.
- To ensure FY 23 funds will be sufficient to continue to sustain a safe and healthy learning environment for all students and staff.

Raymond School District - Overall

2021-2022
Operating Budget

\$26,237,757

2022-2023
Board Budget

\$26,798,318

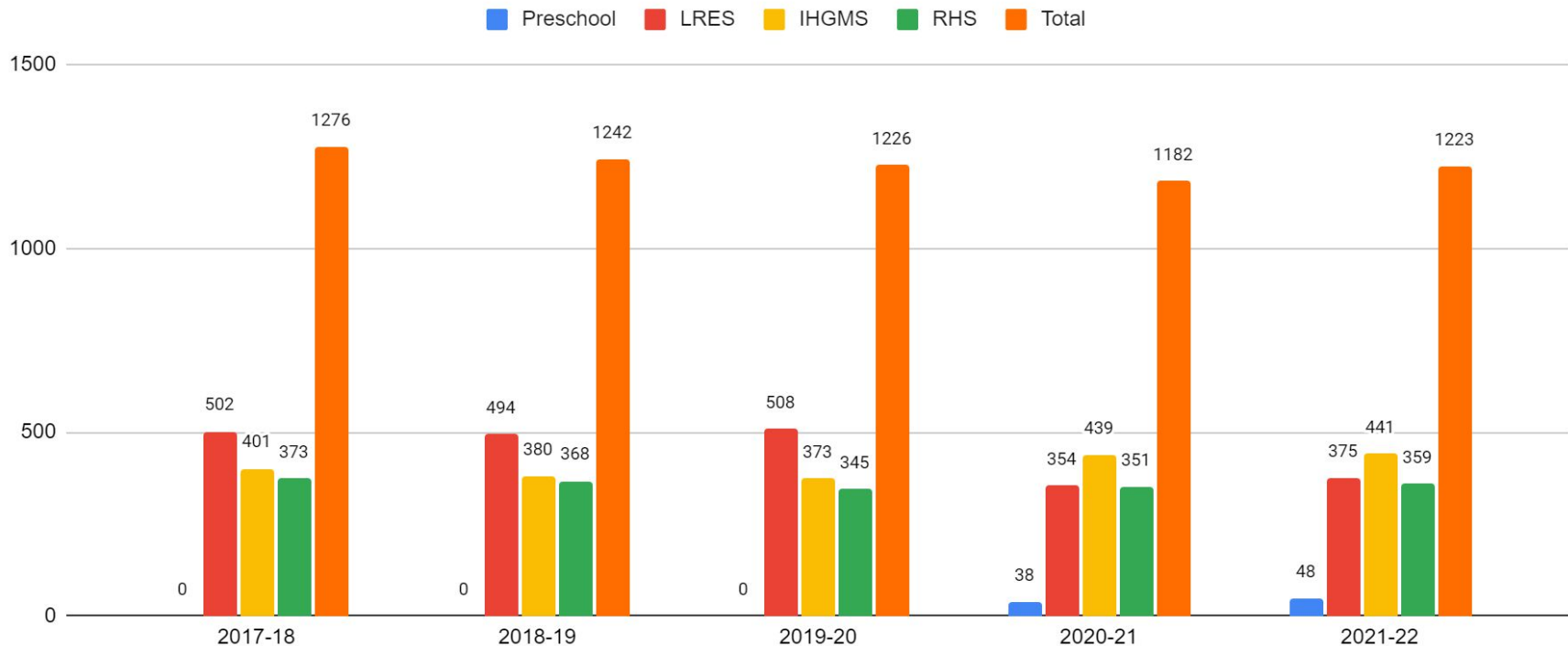
Difference

\$560,561

2021-2022 School Board Budget Snapshot

- Net increase in School District proposed budget \$560,561 (2.14% Increase)
- Current building enrollment – 1,223

Five Year Enrollment Comparison by School



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.

***21-22 Enrollment updated as per DOE posting of 12/23/21**

Raymond School District

Notable Reductions

Majority of DW Curriculum Director	(\$93,399)
RHS JAG Program	(\$55,000)
Reduction in Salaries	(\$175,000)
Total Net Decrease	(\$323,399)

Amounts for employee reductions include salary and benefits.

Raymond School District

Notable Areas of Increase

Contracted Student Services	\$152,307
Transportation	\$ 18,036
Student Tuitions	<u>\$231,813</u>
Total Net Increase	\$402,156

Raymond School District

Benefits Analysis

	2021-2022 Budget	2022-2023 Budget	Additional Cost (Savings)
Health	\$3,516,826	\$3,810,186	\$293,360
Dental	\$142,512	\$143,576	\$1,064
Life & Disability	\$11,531	\$11,769	\$238
Social Security	\$853,411	\$856,422	\$3,011
Retirement	\$1,923,314	\$1,937,698	\$14,384
Tuition & Workshops	\$84,750	\$84,450	(\$300)
Unemployment, Workers' Comp & FSA	\$119,231	\$101,868	(\$17,363)
Totals	\$6,651,575	\$6,945,969	\$294,394

Raymond School District Purchased Services Analysis

	2021-2022 Budget	2022-2023 Budget	Additional Cost (Savings)
Student Tuitions	\$1,279,511	\$1,511,324	\$231,813
Student Professional Services	\$1,641,956	\$1,687,263	\$45,307
Transportation	\$1,122,045	\$1,140,081	\$18,036
Repairs & Service Contracts	\$409,463	\$422,666	\$13,203
Property & Liability Insurance	\$79,612	\$64,752	(\$14,860)
Legal Services	\$60,000	\$60,000	\$0
Other Services	\$250,752	\$225,821	(\$24,931)
Totals	\$4,843,339	\$5,111,907	\$268,568

Raymond School District

Supplies and Property Analysis

	2021-2022 Budget	2022-2023 Budget	Additional Cost (Savings)
Electricity & Oil	\$366,231	\$403,596	\$37,365
Supplies	\$337,141	\$326,449	(\$10,692)
Equipment & Furniture	\$260,821	\$227,707	(\$33,114)
Books & Software	\$210,250	\$227,794	\$17,544
Food	\$153,646	\$131,451	(\$22,195)
Dues & Fees	\$53,725	\$55,113	\$1,388
Totals	\$1,381,814	\$1,372,110	(\$9,704)

Budget Summary

Lamprey River Elementary School

2021-2022 Operating Budget	2022-2023 Board Budget	% Change
\$5,583,409	\$5,629,540	.83%

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

	2021-2022 Budget	2022-2023 Budget	Additional Cost (Savings)
Salaries 100's	\$3,187,382	\$3,116,989	(\$70,393)
Benefits 200's	\$1,836,147	\$1,844,579	\$8,432
Purchased Professional Services 300's	\$3,000	\$1,000	(\$2,000)
Purchased Property Services 400's	\$92,212	\$94,388	\$2,176
Purchased Other Services 500's	\$15,475	\$14,975	(\$500)
Purchased Other Services 500's (Tuition)	\$188,000	\$310,700	\$122,700
Supplies 600's	\$205,553	\$207,049	\$1,496
Property 700's	\$53,740	\$37,960	(\$15,780)
Other 800's	\$1,900	\$1,900	\$0
Totals	\$5,583,409	\$5,629,540	\$46,131

Budget Summary

Iber Holmes Gove Middle School

2021-2022
Operating Budget

\$6,112,560

2022-2023
Board Budget

\$6,534,387

% Change

6.9%

Middle School Comparison by Object Codes

	2021-2022 Budget	2022-2023 Budget	Additional Cost (Savings)
Salaries 100's	\$3,289,847	\$3,395,330	\$105,483
Benefits 200's	\$1,956,838	\$2,204,417	\$247,579
Purchased Professional Services 300's	\$17,082	\$19,360	\$2,278
Purchased Property Services 400's	\$113,612	\$116,892	\$3,280
Purchased Other Services 500's	\$33,423	\$34,844	\$1,421
Purchased Other Services 500's (Tuitions)	\$385,738	\$437,383	\$51,645
Supplies 600's	\$254,492	\$295,328	\$40,836
Property 700's	\$58,828	\$28,318	(\$30,510)
Other 800's	\$2,700	\$2,515	(\$185)
Totals	\$6,112,560	\$6,534,387	\$421,827

Budget Summary

Raymond High School

2021-2022 Operating Budget	2022-2023 Board Budget	% Change
\$6,056,050	\$6,079,842	0.39%

High School Comparison by Object Codes

	2021-2022 Budget	2022-2023 Budget	Additional Cost (Savings)
Salaries 100's	\$2,966,942	\$2,924,740	(\$42,202)
Benefits 200's	\$1,703,674	\$1,777,936	\$74,262
Purchased Professional Services 300's	\$113,220	\$46,220	(\$67,000)
Purchased Property Services 400's	\$107,267	\$111,560	\$4,293
Purchased Other Services 500's	\$64,119	\$67,968	\$3,849
Purchased Other Services 500's (Tuition)	\$705,773	\$763,241	\$57,468
Supplies 600's	\$276,187	\$290,160	\$13,973
Property 700's	\$104,303	\$81,879	(\$22,424)
Other 800's	\$14,565	\$16,138	\$1,573
Totals	\$6,056,050	\$6,079,842	\$23,792

Budget Summary

School Nutrition Services

2021-2022 Operating Budget	2022-2023 Board Budget	% Change
\$620,200	\$626,806	1.07%

School Nutrition Services Comparison by Object Codes

	2021-2022 Budget	2022-2023 Budget	Additional Cost (Savings)
Salaries 100's	\$282,207	\$285,039	\$2,832
Benefits 200's	\$148,072	\$177,039	\$28,967
Purchased Property Services 400's	\$11,982	\$10,588	(\$1,394)
Purchased Other Services 500's	\$520	\$320	(\$200)
Food 600's	\$153,646	\$131,451	(\$22,195)
Supplies 600's	\$20,383	\$19,179	(\$1,204)
Property 700's	\$2,000	\$1,800	(\$200)
Other 800's	\$1,390	\$1,390	\$0
Totals	\$620,200	\$626,806	\$6,606

Budget Summary District-Wide

2021-2022
Operating Budget

\$7,865,538

2022-2023
Board Budget

\$7,927,743

% Change

0.79%

District-Wide Comparison by Object Codes

	2021-2022 Budget	2022-2023 Budget	Additional Cost (Savings)
Salaries 100's	\$1,765,391	\$1,778,883	\$13,492
Benefits 200's	\$1,006,844	\$941,998	(\$64,846)
Purchased Professional Services 300's	\$1,739,412	\$1,830,879	\$91,467
Purchased Property Services 400's	\$84,390	\$89,238	\$4,848
Purchased Other Services 500's	\$1,168,114	\$1,162,351	(\$5,763)
Supplies 600's	\$157,007	\$146,123	(\$10,884)
Property 700's	\$41,950	\$77,750	\$35,800
Other 800's	\$34,670	\$34,670	\$0
Interest 800's	\$481,371	\$499,260	\$17,889
Principal 900's	\$601,389	\$581,591	(\$19,798)
Food Service 900's	\$65,000	\$65,000	\$0
Federal Grants	\$720,000	\$720,000	\$0
Totals	\$7,865,538	\$7,927,743	\$62,205

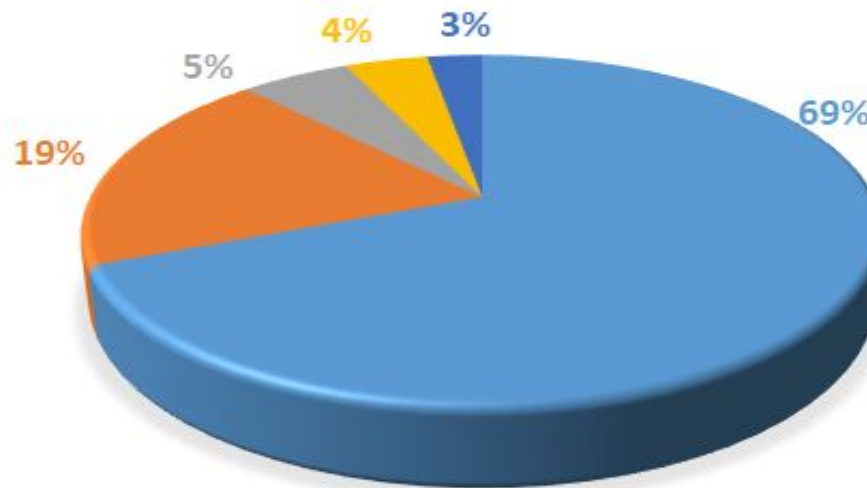
Budget Comparison

2021-2022 to 2022-2023

2021-2022 Operating Budget	\$26,237,757
2022-2023 Board Budget	\$26,798,318
Net Change	\$560,561

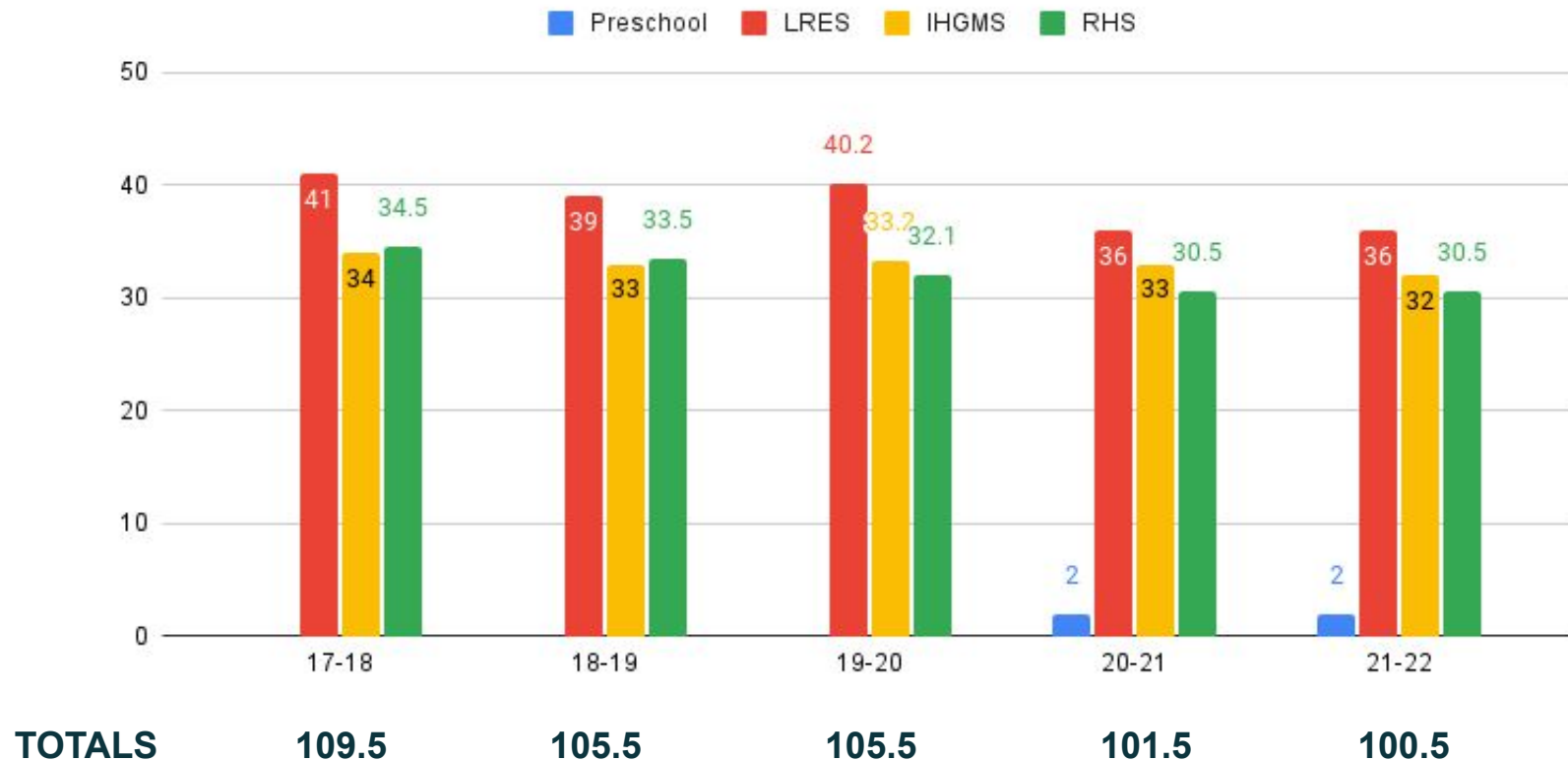
Board Budget Distribution

26,798,318



<div></div>	Salaries & Benefits:	18,446,949
<div></div>	Purchased Services:	5,111,907
<div></div>	Supplies, Food & Utilities:	1,438,611
<div></div>	Principal & Interest:	1,080,851
<div></div>	Federal Funds:	720,000

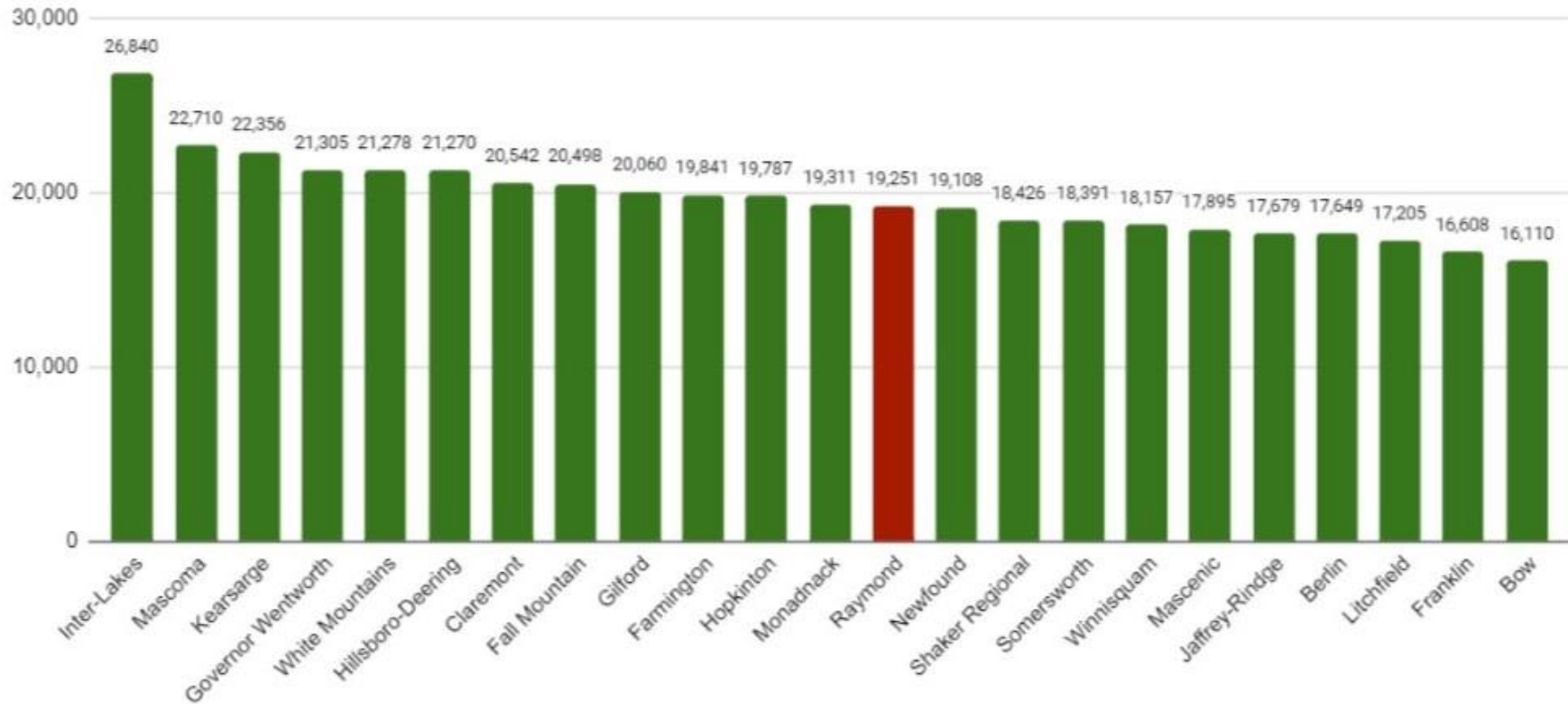
Five Year Teacher Comparison by School



Based on yearly regular and special education teacher full-time equivalent submissions to NH DOE of filled teaching position as of October 1. (Preschool, music, art, physical education, Title I and ELL teachers are included in this count.)

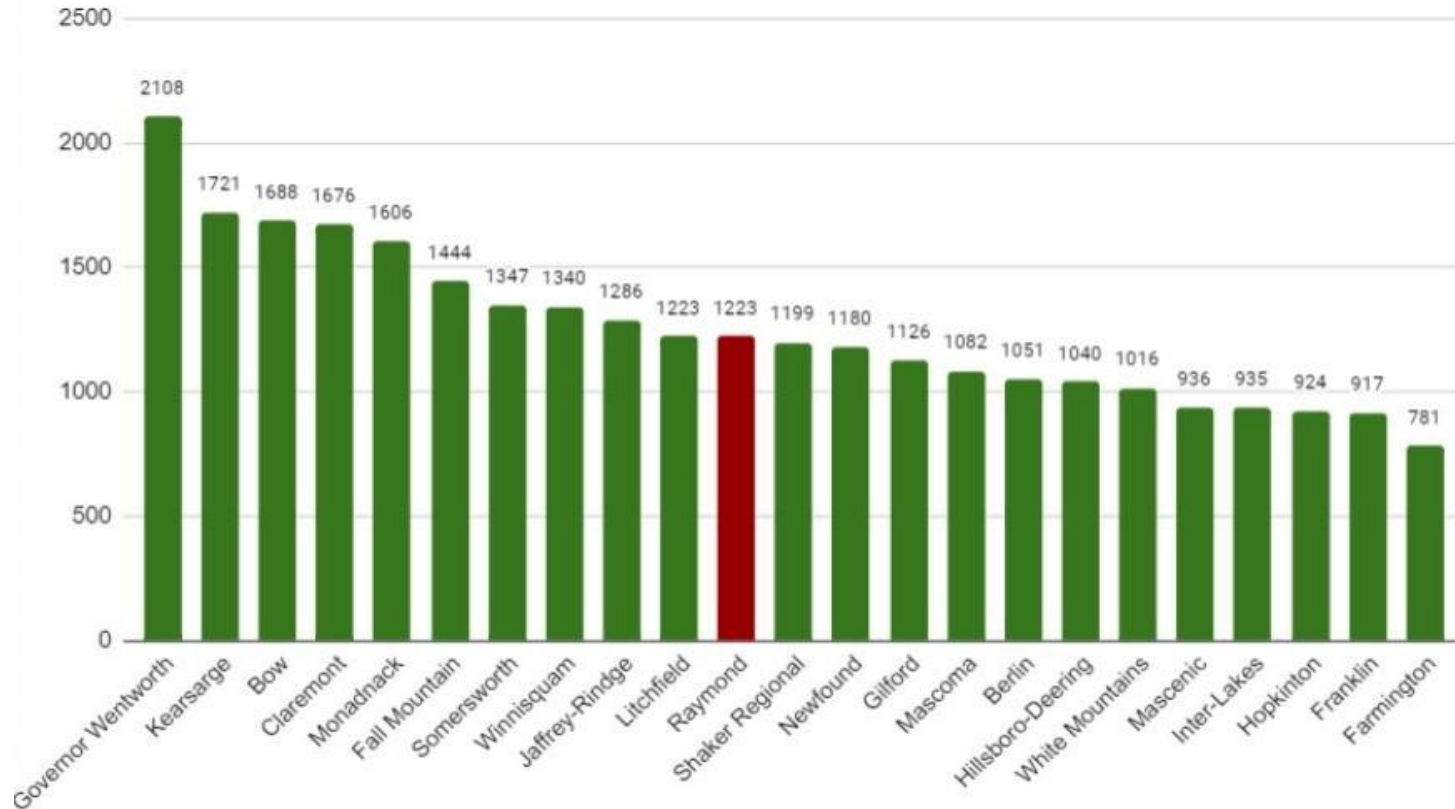
Beginning in the 2020-21 school year, LRES no longer includes preschool and grade 4. Preschool is reported as a separate school and grade 4 is reported as part of IHGMS.

Per Pupil Cost for Districts with Division III Schools



2020-2021 (most recent data)
State Average: \$18,434.21

Student Enrollment for Districts with Division II Schools



(Most Recent Data, posted by NH DOE 12/23/21)

Raymond School District

Estimated Revenues

	2021-2022	2022-2023
Adequate Education Grant	\$5,359,624	\$5,986,013
State Education Tax	\$2,130,251	\$1,533,071
Building Aid	\$284,432	\$272,745
Special Education Aid	\$130,000	\$130,000
Vocational, Charter, & Child Nutrition	\$32,000	\$32,000
Total State Revenues	\$7,936,307	\$7,953,829

Continued....

Raymond School District

Estimated Revenues - Continued

	2021-2022	2022-2023
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	\$394,149
SchoolCare Surplus Returns	\$200,000	\$165,000
Tuitions, Indirect Fees, Impact Fees, and Interest	\$122,673	\$150,200
After School Fees	\$40,000	\$105,000
Before School Fees	\$45,000	\$60,000
Total Estimated Revenues	\$9,833,129	\$9,923,178

Estimated Impact of Board Operating Budget on Local Tax Rate

	2021-2022	2022-2023
General Fund Operating Expenses	\$24,897,557	\$25,451,512
Food Service Operating Expenses	\$620,200	\$626,806
Federal Grant Expenses	\$720,000	\$720,000
Total Expenses	\$26,237,757	\$26,798,318
Less Estimated Revenues	(\$9,833,129)	(\$9,923,178)
Net Operating Budget	\$16,404,628	\$16,875,139
Increase in Net Operating Budget		\$470,512
Net Assessed Valuation		\$1,315,003,359
Estimated Impact on Tax Rate (per \$1,000)		\$0.36

Budget Questions?

Warrant Articles Summary

- Election of Officers
- Operating Budget
- REA Collective Bargaining Agreement
- RESS Collective Bargaining Agreement
- Capital Reserve Funds
- CRF Contribution from Year End Balance

REA Collective Bargaining Agreement

Warrant Article

Shall the School District vote to approve the cost items included in the collective bargaining agreement reached between the Raymond School Board and the Raymond Education Association, which calls for the following changes in salaries and benefits at the current staffing levels from those paid in the prior fiscal year:

<u>Year</u>	<u>Estimated Increase</u>
2022-23	\$ 409,659
2023-24	\$ 437,208
2024-25	\$ 458,804

and further to raise and appropriate the sum of \$409,659 (four hundred nine thousand, six hundred fifty nine dollars) for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels?

(Estimated tax impact of \$.31 per \$1,000)

REA CBA Language Changes

Article I - Recognition

- Definition of “Bargaining Unit Member” updated to reflect current membership and titles
- Long term substitutes must sign a “Long Term Substitute” contract to be considered a member of the bargaining unit and will be paid according to their experience and education

REA CBA Language Changes

Article III - Negotiation Procedure

- Parties to enter into negotiations before September 15th instead of September 1st.

Article VII - General Conditions

- Interview committees for district and building-level administrators will include an REA member
- Revisions to wording regarding Affordable Care Act and excise tax adjustment

REA CBA Language Changes

Article VIII - Terms & Conditions of Employment

- Bargaining unit members will not be responsible for any transportation of students
- Liquidated damages for failing to complete contract year applies to all bargaining unit members

REA CBA Language Changes

Article X - Insurance

- Benefit for “husband and wife” revised to “spouses”
- Change Insurance plan from SchoolCare to HealthTrust for a significant decrease in overall cost to district and employee. Contribution rates remain the same (9% employee, 91% employer)

REA CBA Language Changes

Article XI - Leaves

- Revised language for leave requests from “his” decision to “the superintendent’s” decision
- All absences will be taken in 30 minute increments
- Revised language from “funeral leave” to “bereavement leave”

REA CBA Language Changes

Article XII - Reimbursements

- Allotment for bargaining unit members to be reimbursed for the cost of workshops/seminars increased from \$250 to \$500

Article XIV - Salary

- Revisions to notification process for salary track changes

REA CBA Language Changes

Article XIV - Salary

- Three Year Agreement
- Year 1: One step increase and any teacher one step behind will move up that lost step 65% of the way through the year. Pay Schedule amounts increased by 5% (average salary increase is 7.7%)
- Year 2: Pay Schedule amounts increased by 1.5% (average salary increase is 4.4%)
- Year 3: Pay Schedule amounts increased by 3.0% (average salary increase is 4.6%)

Summary of Estimated Costs for 122 REA Members in 2022-2023

Salary Increases	\$526,040
Longevity Increases	\$15,600
Social Security Increases	\$41,435
NH Retirement Increases	<u>\$113,853</u>
Total Salary-Related Increases	\$696,928
Health Insurance Savings	<u>(\$287,269)</u>
Net Estimated Costs	\$ 409,659

Summary of Estimated Costs for 122 REA Members in 2023-2024

Salary Increases	\$326,140
Longevity Increases	\$13,650
Social Security Increases	\$25,994
NH Retirement Increases	<u>\$71,424</u>
Total Salary-Related Increases	\$437,208
No Change in Health Insurance	<u>\$0.00</u>
Net Estimated Costs	\$ 437,208

Summary of Estimated Costs for 122 REA Members in 2024-2025

Salary Increases	\$354,728
Longevity Increases	\$1,950
Social Security Increases	\$27,286
NH Retirement Increases	<u>\$74,974</u>
Total Salary-Related Increases	\$458,938
No Change in Health Insurance	<u>\$0.00</u>
Net Estimated Costs	\$ 458,938

RESS Collective Bargaining Agreement

Warrant Article

Shall the School District vote to approve the cost items included in the collective bargaining agreement reached between the Raymond School Board and the Raymond Educational Support Staff, which calls for the following changes in salaries and benefits at the current staffing levels from those paid in the prior fiscal year:

<u>Year</u>	<u>Estimated Increase/Decrease</u>
2022-23	\$ (51,658 decrease)
2023-24	\$171,930
2024-25	\$127,535
2025-26	\$162,371

and further to reduce the amount appropriated in Article 2, the operating budget, by the sum of \$51,658 (fifty one thousand six hundred fifty eight dollars) for the upcoming fiscal year, such sum representing the savings attributable to the decrease in salaries and benefits required by the new agreement over those that would be paid at current staffing levels?

(Estimated tax impact is a decrease of \$0.04 per \$1000 assessment.)

RESS CBA Language Changes

Article I – Recognition Clause

- Update to positions included in membership

Article V – Grievance Procedure

- Update to procedure for filing a grievance

RESS CBA Language Changes

Article XI - Terms and Conditions of Employment

- Wording added regarding compensation for additional time worked

Article XV - Holidays

- Memorial Day added to paid holidays

RESS CBA Language Changes

Article XVII - Salary

- Four Year Agreement
- Year 1: The Minimum and Maximum amounts for each grade classification increased by \$1.75 per hour, and all current staff and new hires will also receive the same increase.
- Year 2: \$1.25 increase
- Year 3: \$1.00 increase
- Year 4: \$1.30 increase

RESS CBA Language Changes

Article XVII - Salary

- Certification stipends increased by \$50
- Longevity stipends for 11-24 years of service increased by \$100
- Longevity stipend of \$1500 added for 24+ years of service

RESS CBA Language Changes

Article XVI - Insurance

- Change Insurance plan from SchoolCare to HealthTrust for a significant decrease in overall cost to district and employee. Contribution rates will be as follows:
 - FY22-23: 9% employee, 91% employer
 - FY23-24: 10% employee, 90% employer
 - FY24-25: 11% employee, 89% employer
 - FY25-26: 12% employee, 88% employer

Summary of Estimated Costs for 102 RESS Members in 2022-2023

Salary Increases	\$246,454
Longevity & Cert Increases	\$12,100
Social Security Increases	\$19,779
NH Retirement Increases	<u>\$15,089</u>
Total Salary-Related Increases	\$293,422
Health Savings	<u>(\$345,080)</u>
Net Estimated Costs	(\$ 51,658)

Summary of Estimated Costs for 102 RESS Members in 2023-2024

Salary Increases	\$176,039
Longevity Increases	\$4,750
Social Security Increases	\$13,830
NH Retirement Increases	<u>\$10,996</u>
Total Salary-Related Increases	\$205,615
Savings in Health Insurance	<u>(\$33,685)</u>
Net Estimated Costs	\$ 171,930

Summary of Estimated Costs for 102 RESS Members in 2024-2025

Salary Increases	\$140,831
Longevity Increases	\$3,750
Social Security Increases	\$11,061
NH Retirement Increases	<u>\$8,829</u>
Total Salary-Related Increases	\$164,471
Savings in Health Insurance	<u>(\$36,936)</u>
Net Estimated Costs	\$127,535

Summary of Estimated Costs for 102 RESS Members in 2025-2026

Salary Increases	\$183,080
Longevity Increases	\$3,500
Social Security Increases	\$14,274
NH Retirement Increases	<u>\$11,452</u>
Total Salary-Related Increases	\$212,306
Savings in Health Insurance	<u>(\$49,935)</u>
Net Estimated Costs	\$162,371

Capital Reserve Funds Warrant Article

Shall the School District vote to raise and appropriate the sum of \$412,500 (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 2022-2023 Capital Improvement Program?

Raymond School District Equipment, Facilities Maintenance And Replacement Capital Reserve Fund (established in 2006)	\$160,305
Technology Capital Reserve Fund (established in 2001)	\$150,000
Food Service Equipment Capital Reserve Fund (est. in 2006)	\$102,195
Total	\$412,500

(Estimated tax impact of \$0.03 per \$1,000)

General Uses of the Funds in this Warrant Article

As outlined in the District's Capital Improvement Plan:

- IHGMS Bathroom Floor Upgrade
- IHGMS Replace Chain Link Fence
- LRES Replace 14 Windows
- LRES Replace 8 Outside Doors
- IHGMS Replace Steamer
- LRES Replace Convection Oven
- And putting some money aside for future year projects

CRF Contribution from Year End Balance

Warrant Article

Shall the School District vote to raise and appropriate up to **\$400,000** (four hundred thousand dollars) to be placed in the existing Equipment, Facilities Maintenance and Replacement Capital Reserve Fund (established in 2006), with such amount to be funded from the year-end fund balance available on July 1?

- This warrant article allows the School Board the *option* to allocate up to \$400,000 to this Capital Reserve Fund if those funds are available at the end of the fiscal year.

CRF Contribution from Year End Balance Warrant Article

Due to the ongoing efforts of the School Board to put surplus funds aside if possible, we are making great strides in achieving our goals of putting money aside for future projects.

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