



Raymond School District

**School Board Budget Summary
2021-2022**

Introductions

Raymond School Board Members

Joe Saulnier
Janice Arsenault
Beth Paris
Anthony Clements
Melissa Sytek

Introductions

(continued)

Administrators

Dr. Tina H. McCoy
Patrick Arsenault
Robert Bickford
Brigitte Cunningham
Judith DiNatale
Kevin Federico
Dorothy Franchini
Todd Ledoux
Michael Hatfield
Karen Stuart
Fiona Coomey
Dr. Michael Whaland
Marjorie Whitmore
Steven Woodward
Laura Yacek

Superintendent
Youth Learning Director
IHGMS Principal
IHGMS Assistant Principal
Food Service Director
Technology Director
LRES Assistant Principal
Safety & Facilities Director
Director of Student Services
Director of Human Resources
RHS Assistant Principal
Director of Curriculum, Instruction & Assessment
Business Administrator
RHS Principal
LRES Principal

Budget Focus

- Ensure a fiscally conservative budget.
- Increase efficiencies where possible without adversely impacting the quality of educational programming offered in the District.
- Maintain appropriate student/teacher ratios across the District in accord with Raymond School Board Policy IO (Class Size)

Budget Focus

(Continued)

- Adhere closely to the mission and vision of the Raymond School District, and the improvements outlined in the District's five year strategic plan.
- Advance the District's five year Technology Plan in order to meet the quickly changing needs of students and teachers in the new era of COVID-19 or post COVID-19.
- Ensure that FY 22 funds are sufficient to provide a safe and healthy learning environment.

Raymond School District - Overall

2020-2021
Operating Budget

\$25,902,671

2021-2022
Board Budget

\$26,386,721

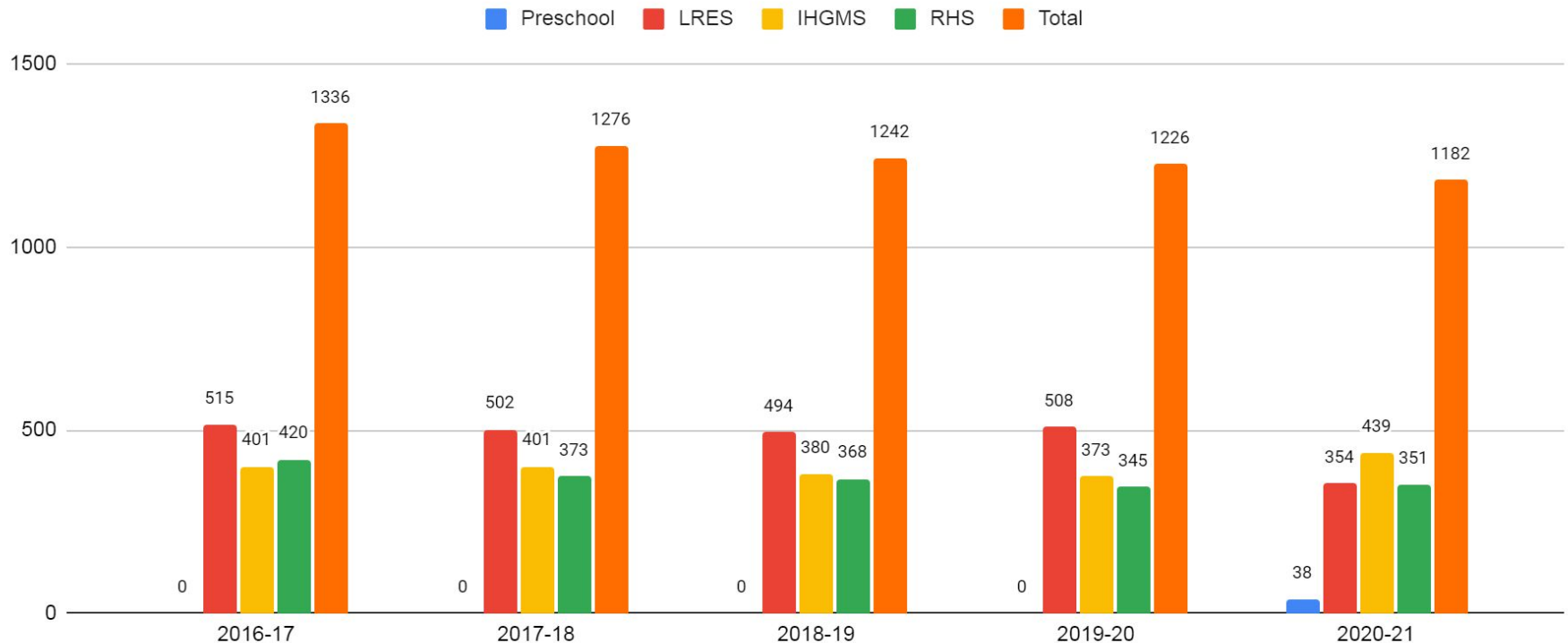
Difference

\$484,050

2021-2022 School Board Budget Snapshot

- Net increase in School District proposed budget \$484,050 (1.87% Increase)
- Current enrollment – 1,182

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.

Raymond School District Notable Reductions

50% World Language Teacher (from full to half time)	(\$70,645)
IHGMS 5th Grade Teacher	(\$61,660)
RHS Special Education Teacher	(\$79,592)
1 Paraeducator at LRES	(\$40,328)
2 Paraeducators at IHGMS	(\$78,552)
2 Contracted YEES Workers	(\$159,709)
Total Net in Decrease	(\$490,486)

Amounts for employee reductions include salary and benefits.

Raymond School District

Notable Areas of Increase

Retirement Contributions	\$308,837
Contracted Student Services	\$338,547
Transportation	\$126,461
Student Tuitions	<u>\$24,013</u>
Total Net Increase	\$797,858

Raymond School District

Benefits Analysis

	2020-2021 Budget	2021-2022 Budget	Additional Cost (Savings)
Health	\$3,598,361	\$3,542,720	(\$55,641)
Retirement	\$1,622,553	\$1,931,390	\$308,837
Social Security	\$850,112	\$858,902	\$8,790
Dental	\$146,671	\$143,882	(\$2,789)
Workers' Comp & Unemployment	\$138,291	\$112,833	(\$25,458)
Tuition & Workshops	\$82,200	\$84,750	\$2,550
Life, Disability & FSA	\$22,826	\$17,965	(\$4,861)
Totals	\$6,461,014	\$6,692,442	\$231,428

Raymond School District

Purchased Services Analysis

	2020-2021 Budget	2021-2022 Budget	Additional Cost (Savings)
Student Tuitions	\$1,255,498	\$1,279,511	\$24,013
Student Professional Services	\$1,303,409	\$1,641,956	\$338,547
Transportation	\$995,584	\$1,122,045	\$126,461
Repairs & Service Contracts	\$442,239	\$384,487	(\$57,752)
Property & Liability Insurance	\$80,594	\$79,612	(\$982)
Legal Services	\$55,000	\$60,000	\$5,000
Other Services	\$272,413	\$275,728	\$3,315
Totals	\$4,404,737	\$4,843,339	\$438,602

Raymond School District

Supplies and Property Analysis

	2020-2021 Budget	2021-2022 Budget	Additional Cost (Savings)
Electricity & Oil	\$439,110	\$366,231	(\$72,879)
Supplies	\$325,136	\$337,141	\$12,005
Equipment & Furniture	\$265,391	\$297,129	\$31,738
Books & Software	\$204,046	\$210,250	\$6,204
Food	\$171,963	\$153,646	(\$18,317)
Dues & Fees	\$53,283	\$53,725	\$442
Totals	\$1,458,929	\$1,418,122	(\$40,807)

Budget Summary

Lamprey River Elementary School

2020-2021 Operating Budget	2021-2022 Board Budget	% Change
\$6,234,421	\$5,554,917	(12.23%)

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

	2020-2021 Budget	2021-2022 Budget	Additional Cost (Savings)
Salaries 100's	\$3,524,610	\$3,164,869	(\$359,741)
Benefits 200's	\$2,017,166	\$1,832,668	(\$184,498)
Purchased Professional Services 300's	\$3,050	\$3,000	(\$50)
Purchased Property Services 400's	\$141,721	\$92,212	(\$49,509)
Purchased Other Services 500's	\$19,315	\$15,475	(\$3,840)
Purchased Other Services 500's (Tuition)	\$258,315	\$188,000	(\$70,315)
Supplies 600's	\$235,812	\$203,053	(\$32,759)
Property 700's	\$32,832	\$53,740	\$20,908
Other 800's	\$1,600	\$1,900	\$300
Totals	\$6,234,421	\$5,554,917	(\$679,504)

Budget Summary

Iber Holmes Gove Middle School

2020-2021
Operating Budget

\$5,804,477

2021-2022
Board Budget

\$6,124,689

% Change

5.52%

Middle School Comparison by Object Codes

	2020-2021 Budget	2021-2022 Budget	Additional Cost (Savings)
Salaries 100's	\$3,181,609	\$3,290,098	\$108,489
Benefits 200's	\$1,701,589	\$1,956,857	\$255,268
Purchased Professional Services 300's	\$83,603	\$17,082	(\$66,521)
Purchased Property Services 400's	\$106,237	\$106,112	(\$125)
Purchased Other Services 500's	\$27,435	\$33,423	\$5,988
Purchased Other Services 500's (Tuitions)	\$334,060	\$385,738	\$51,678
Supplies 600's	\$269,674	\$253,892	(\$15,782)
Property 700's	\$98,700	\$78,787	(\$19,913)
Other 800's	\$1,570	\$2,700	\$1,130
Totals	\$5,804,477	\$6,124,689	\$320,212

Budget Summary

Raymond High School

2020-2021 Operating Budget	2021-2022 Board Budget	% Change
\$6,261,896	\$6,157,236	(1.70%)

High School Comparison by Object Codes

	2020-2021 Budget	2021-2022 Budget	Additional Cost (Savings)
Salaries 100's	\$3,109,474	\$3,005,364	(\$104,110)
Benefits 200's	\$1,725,852	\$1,741,989	\$16,137
Purchased Professional Services 300's	\$122,896	\$113,220	(\$9,676)
Purchased Property Services 400's	\$120,826	\$114,767	(\$6,059)
Purchased Other Services 500's	\$82,310	\$64,119	(\$18,191)
Purchased Other Services 500's (Tuitions)	\$663,123	\$705,773	\$42,650
Supplies 600's	\$309,553	\$276,787	(\$32,766)
Property 700's	\$113,509	\$120,652	\$7,143
Other 800's	\$14,353	\$14,565	\$212
Totals	\$6,261,896	\$6,157,236	(\$104,660)

Budget Summary

School Nutrition Services

2020-2021 Operating Budget	2021-2022 Board Budget	% Change
\$601,149	\$620,200	3.17%

School Nutrition Services Comparison by Object Codes

	2020-2021 Budget	2021-2022 Budget	Additional Cost (Savings)
Salaries 100's	\$275,596	\$282,207	\$6,611
Benefits 200's	\$117,172	\$148,072	\$30,900
Purchased Property Services 400's	\$11,818	\$11,982	\$164
Purchased Other Services 500's	\$550	\$520	(\$30)
Food 600's	\$171,963	\$153,646	(\$18,317)
Supplies 600's	\$20,660	\$20,383	(\$277)
Property 700's	\$2,000	\$2,000	\$0
Other 800's	\$1,390	\$1,390	\$0
Totals	\$601,149	\$620,200	\$19,051

Budget Summary District-Wide

2020-2021
Operating Budget

\$7,000,729

2021-2022
Board Budget

\$7,929,679

% Change

13.27%

What is included in the 'District' budget, for the purposes of this presentation?

- All District Wide Staff and Benefits
- Extended School Year Costs
- REA & RESS Workshops & Tuition Reimbursements
- DW Severance Payout
- DW Special Education Contracted Services
- Audit & Legal Services
- Transportation Costs
- Property & Liability Insurance
- Bond Payments

District-Wide Comparison by Object Codes

	2020-2021 Budget	2021-2022 Budget	Additional Cost (Savings)
Salaries 100's	\$1,612,542	\$1,821,020	\$208,478
Benefits 200's	\$899,235	\$1,012,856	\$113,621
Purchased Professional Services 300's	\$1,317,612	\$1,739,412	\$421,800
Purchased Property Services 400's	\$86,962	\$84,390	(\$2,572)
Purchased Other Services 500's	\$1,024,904	\$1,168,114	\$143,210
Supplies 600's	\$132,593	\$159,507	\$26,914
Property 700's	\$18,350	\$41,950	\$23,600
Other 800's	\$35,870	\$34,670	(\$1,200)
Interest 800's	\$464,107	\$481,371	\$17,264
Principal 900's	\$623,554	\$601,389	(\$22,165)
Food Service 900's	\$65,000	\$65,000	\$0
Federal Grants	\$720,000	\$720,000	\$0
Totals	\$7,000,729	\$7,929,679	\$928,950

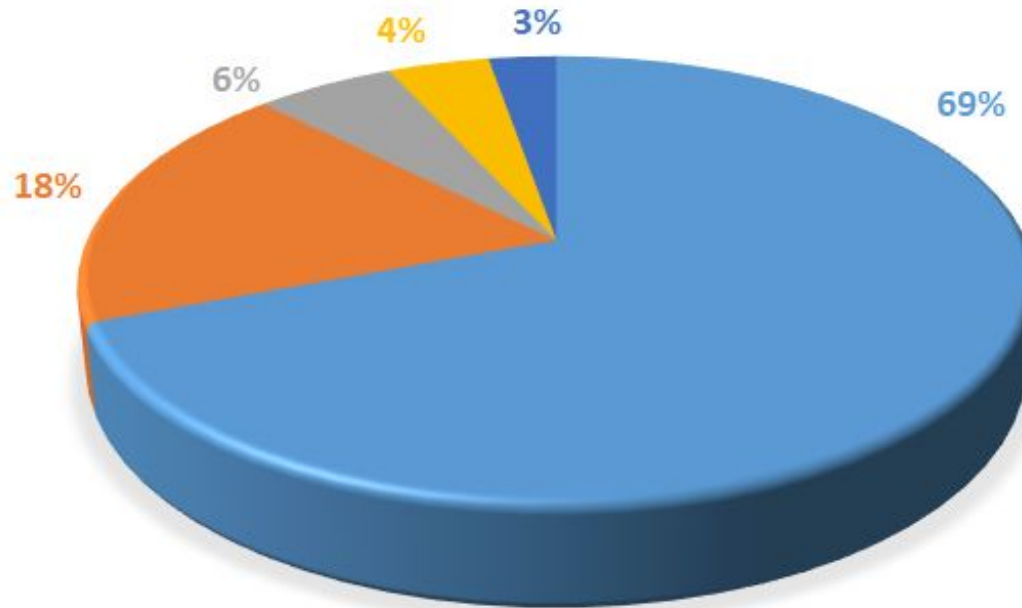
Budget Comparison

2020-2021 to 2021-2022

2020-2021 Operating Budget	\$25,902,671
2021-2022 Board Budget	\$26,386,721
Net Change	\$484,050

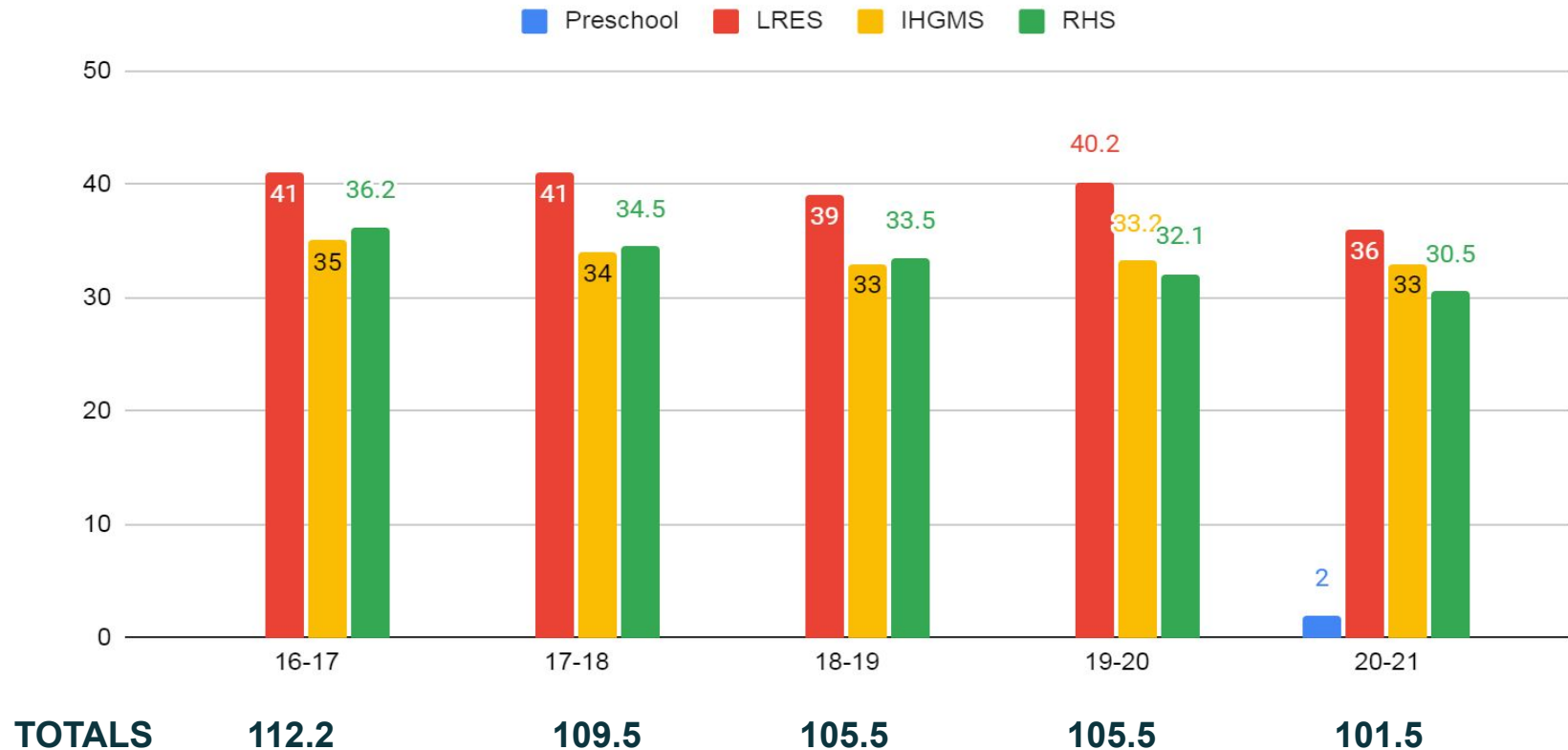
Board Budget Distribution

26,386,721



<div></div>	Salaries & Benefits:	18,256,000
<div></div>	Purchased Services:	4,843,339
<div></div>	Supplies, Food & Utilities:	1,484,622
<div></div>	Principal & Interest:	1,082,760
<div></div>	Federal Funds:	720,000

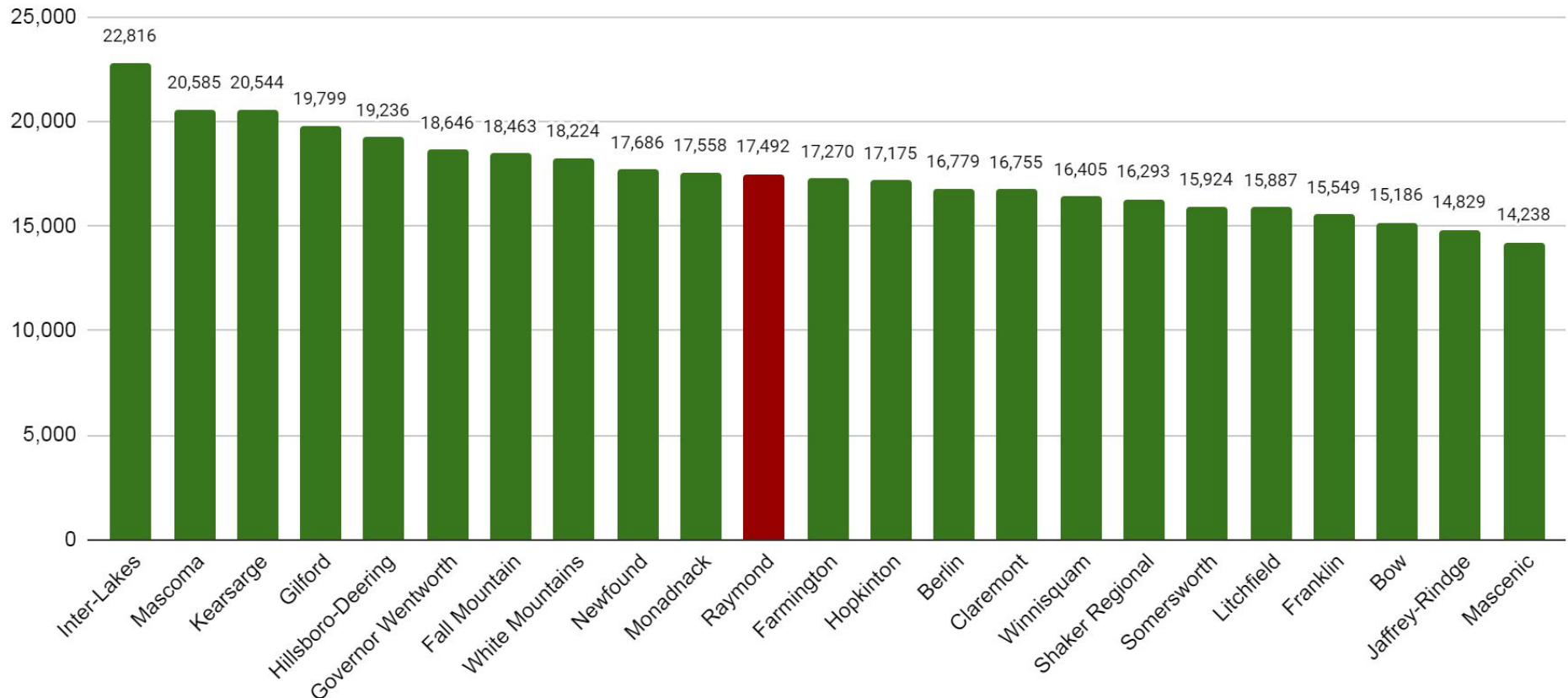
Five Year Teacher Comparison by School



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.)

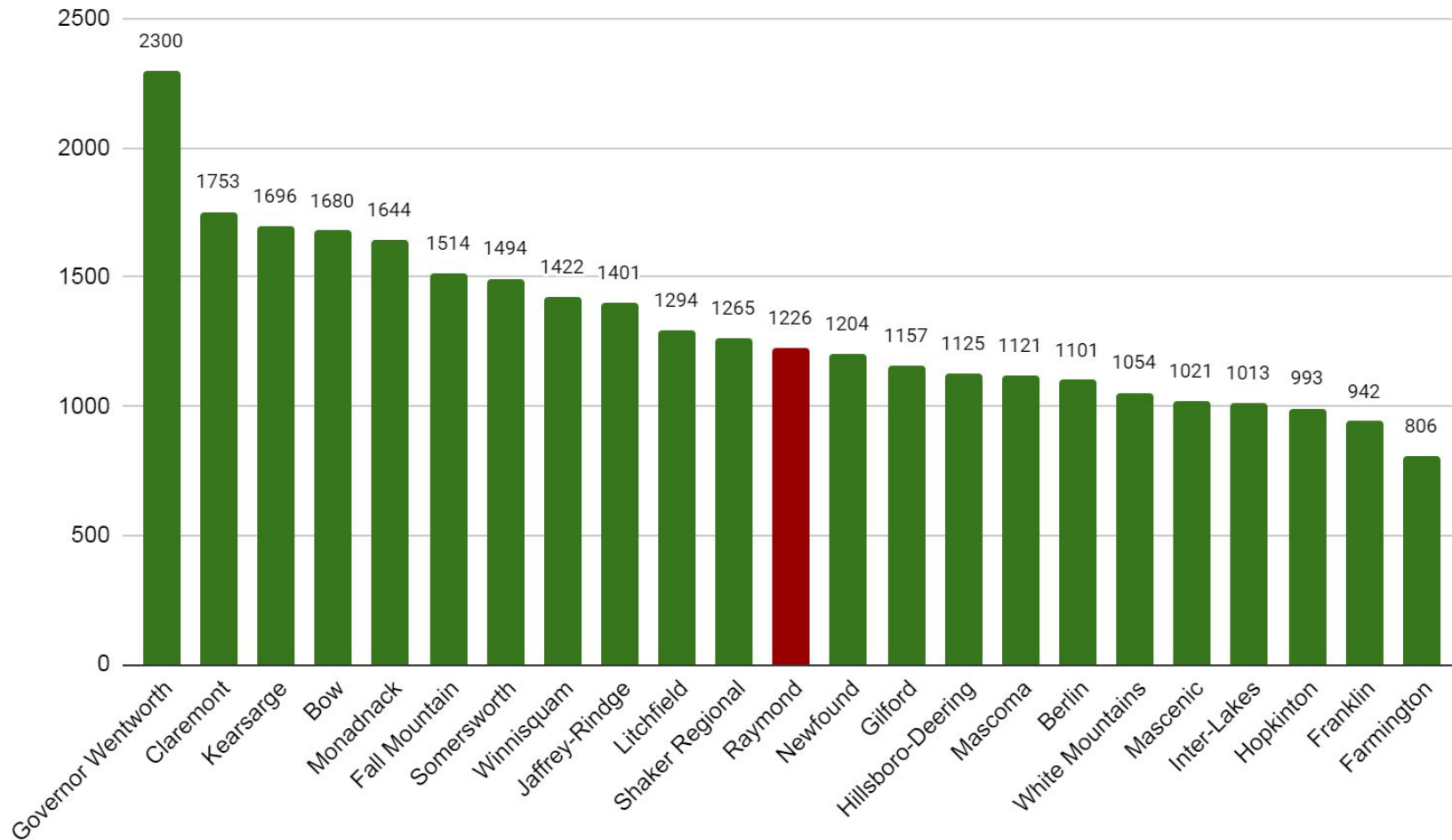
Beginning in the 2020-21 school year, LRES no longer includes preschool and grade 4. Preschool is reported as a separate school and grade 4 is reported as part of IHGMS.

Per Pupil Cost for Districts with Division III Schools



2018-2019 (most recent data)
State Average: \$16,346.45

Student Enrollment for Districts with Division III Schools



(Most Recent Data, posted by NH DOE 10/1/19)

Raymond School District

Estimated Revenues

	2020-2021	2021-2022
Adequate Education Grant	\$5,405,905	\$4,645,770
State Education Tax	\$2,117,702	\$2,130,251
Building Aid	\$297,455	\$284,432
Special Education Aid	\$129,524	\$130,000
Vocational, Charter, & Child Nutrition	\$35,000	\$32,000
Total State Revenues	\$7,985,586	\$7,222,453

Continued....

Raymond School District

Estimated Revenues - Continued

	2020-2021	2021-2022
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	\$110,000	\$200,000
Tuitions, Indirect Fees, Impact Fees, and Interest	\$156,147	\$112,670
After School Fees	\$40,000	\$40,000
Before School Fees	\$45,000	\$45,000
Total Estimated Revenues	\$9,825,882	\$9,109,272

Estimated Impact of Board Operating Budget on Local Tax Rate

	2020-2021	2021-2022
General Fund Operating Expenses	\$24,581,522	\$25,046,521
Food Service Operating Expenses	\$601,149	\$620,200
Federal Grant Expenses	\$720,000	\$720,000
Total Expenses	\$25,902,671	\$26,386,721
Less Estimated Revenues	(\$9,825,882)	(\$9,109,272)
Net Operating Budget	\$16,076,789	\$17,277,449
Increase in Net Operating Budget		\$1,200,660
Net Assessed Valuation		\$956,238,144
Estimated Impact on Tax Rate (per \$1,000)		\$1.26

Operating Budget Warrant Article

Shall the School District raise and appropriate as an **operating budget**, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling **\$26,386,721** (twenty six million, three hundred eighty six thousand, seven hundred twenty one dollars)?

(Continued on next two slides)

Operating Budget Warrant Article (continued)

Should this article be defeated, the **default**, budget shall be **\$26,237,757** (twenty six million, two hundred thirty seven thousand, seven hundred fifty seven dollars), which is the same as last year, with certain adjustments required by previous action of the Raymond School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Operating Budget Warrant Article (continued)

(This article does not include appropriations proposed under any other warrant article.)

(Recommended by the School Board: Yes – 5; No - 0)

The estimated tax impact of passing this article is an increase of \$1.26 per \$1,000 assessment.

The estimated tax impact of not passing this article is an increase of \$1.10 per \$1,000 assessment.

Proposed Operating Budget vs Default Budget

Difference of **\$148,964**

What would be the *impact* of a default budget? *Examples...*

- Nearly \$60,000 less for books, periodicals and software for students.
- Approximately \$50,000 less for new and replacement equipment and furniture for students
- District K-12 STEM (Computer Science) program will be delayed
- Less funding available for professional development to improve instruction
- Raises for employees who are not a part of a union or association would be adversely impacted

Budget Questions?

Other Warrant Articles

1. Election of Officers

Treasurer Salary Increase

Deputy Treasurer Training Stipend

2. REA Collective Bargaining Agreement (and Special Meeting)

3. Capital Reserve Funds

4. CRF Contribution from Year End Balance

5. Water Easement Agreement

6. Up to 5% Retention of Funds

Election of Officers Warrant Article

To choose the following School District Officers:

- a.) To choose two School Board Members for the ensuing three years.
- b.) To choose one School District Moderator for the ensuing three years.
- c.) To choose one School District Clerk for the ensuing three years.
- d.) To choose one School District Treasurer for the ensuing three years.

Treasurer Salary Increase Warrant Article

Shall the district vote to increase the district treasurer's stipend by \$750 to \$3,750? (The amount to fund this increase is included in the district's operating budget.) (The estimated tax impact, which is included in the operating budget, is \$0.000784 or \$0.00?)

The Treasurer has not received an increase in pay in many years. The best we can tell is that he has made the same for at least the past 14 years.

Deputy Treasurer Training Stipend Warrant Article

Shall the district vote to add a stipend of \$500 for training purposes for a deputy treasurer to be appointed by the district treasurer, subject to the approval of the school board in accordance with RSA 197:24-a? (The amount to fund this stipend is included in the district's operating budget.) (The estimated tax impact, which is included in the operating budget, is \$0.000523 or \$0.00?)

Proposed New Collective Bargaining Agreement

Between the Raymond Education Association
and the Raymond School District

Proposed Adjustments to Collective Bargaining Agreement (CBA)

Changes in the language of the CBA that have no direct, calculable financial implications.

Changes in salary, benefits or other aspects of the CBA that do have direct financial implications.

Three Year Agreement

Highlights of Language Changes

- Speech & Language Pathologists/Therapists are *removed* from the Association; Math Specialist and ELO Coordinator are Included.
- Notification dates for track changes (Oct. 1) and final retirement notice (Dec. 1 for timing of severance payments) *moved up*.
- *Individual* amount for workshop reimbursement increased (\$250 to \$500 while *collective* allotment remains the same).

Language Change Highlights

Continued

- Long term substitutes will be paid according to their education and experience *upon contract*.
- Increased flexibility with Open Houses and Parent Teacher Conferences.
- Absences taken in one hour increments (at minimum).

Language Change Highlights

Continued

Increased consistency with:

- Work day (7 hours 30 minutes at each school)
- Planning time (250 minutes per week for all members)
- Faculty meeting attendance after work hours (30 minutes per month)

Salary & Benefits Changes

Health Insurance District contributions toward insurance premiums will reduce over time for the current Yellow No Choice Fund plan:

- Year 1- 91% plus increase of premium.
- Year 2 - 89%
- Year 3 - 87%

Salary & Benefits Changes *Continued*

Salaries will be in accord with newly established pay scale:

- Year 1 - \$500 flat increase and with no step increases
- Year 2 - Advance one step if not already on the top step
- Year 3 - Advance one step if not already on the top step

Estimated Costs - Benefits Changes

Estimated increases due to FICA, Retirement and Insurance Contributions combined:

- Year 1 - \$24,127
- Year 2 - \$81,933
- Year 3 - \$66,992

Estimated Cost - Salaries

Estimated increased due to changes in salary/compensation:

- Year 1 - \$67,159
- Year 2 - \$377,383
- Year 3 - \$325,269

Total Estimated Increases Over 3 Years

<u>Year</u>	<u>Estimated Total Increases:</u>
2021-22	\$ 91,286
2022-23	\$459,316
2023-24	\$392,262

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>
2021-22	\$ 91,286
2022-23	\$459,316
2023-24	\$392,262

(Continued on next slide)

REA Collective Bargaining Agreement

Warrant Article (continued)

and further to raise and appropriate the sum of \$91,286 (ninety one thousand, two hundred and eighty six 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?

(The estimated tax impact of this article is an increase of \$0.10 per \$1,000 assessment.)

Questions about the REA/RSD Collective Bargaining Agreement Warrant Article?

Special Meeting (REA-CBA) Warrant Article

Shall the School District, if article 5 is defeated, authorize the governing body to call one special meeting, at its option, to address article 5 cost items only?

Capital Reserve Funds Warrant Article

Shall the School District vote to raise and appropriate the sum of \$375,000 (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 2021-2022 Capital Improvement Program?

(Continued on next slide)

Capital Reserve Funds Warrant Article

Raymond School District Equipment, Facilities Maintenance And Replacement Capital Reserve Fund (established in 2006)	\$183,998
Technology Capital Reserve Fund (established in 2001)	\$151,992
Food Service Equipment Capital Reserve Fund (est. in 2006)	\$ 39,010
Total	\$375,000

General Uses of the Funds in this Warrant Article

As outlined in the District's Capital Improvement Plan:

- RHS Security Wall
- RHS Bathroom Floor Upgrades
- RHS Upgraded Controls for the Water Line
- IHGMS Dishwasher
- IHGMS Convection Oven
- RHS Reach-in Cooler
- 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 **\$75,000** (seventy five 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 \$75,000 to this Capital Reserve Fund if those funds are available at the end of the fiscal year.

Equipment, Facilities Maintenance and Replacement CRF

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 taxation through this warrant article.

Water Easement Agreement Warrant Article

Shall the School District vote to raise and appropriate the sum of **\$10,003.00** (ten thousand and three dollars) to be added to the Raymond School District Equipment, Facilities Maintenance and Replacement Capital Reserve Fund (established in 2006) with this sum to come from the income generated by the water easement conveyed to the town and no amount is to be raised from taxation?

- This warrant article will allow the balance paid by the Town, in accord with a previous agreement, to be placed back into the District's Equipment, Facilities Maintenance and Capital Reserve Fund.

Up to 5% Retention of Funds Warrant Article

Shall the district adopt the revisions to RSA 198:4-b, II approved by the legislature in 2020 to allow the district to retain up to 5% of the district's net assessment in any year and to allow the expenditure of any amount retained after a public hearing?

- In September 2020 RSA 198:4-b, II was changed to increase, given voter approval, the amount of funds that can be retained from 2.5% (current) to 5%.

Retention of Funds (Continued)

- . At this time \$448,143 is the full 2.5% that we currently have retained.
- . RSA 198:4-b Contingency Fund is changing the percentage to be retained from 2.5% to 5% of Net Assessment. This can be used for the purpose of having “funds on hand to use as a revenue source for emergency expenditures and over expenditures” or to be used as “a revenue source to reduce the tax rate”. This is beneficial to the School and Town knowing that this money is there in case of a severe emergency.



Additional Questions?