

Raymond School District

Budget Summary
2018 - 2019

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Introductions

Board Members

John Harmon
Janice Arsenault

Joe Saulnier
Jaclyn Sirline

Michelle Couture

Administrators

Tina McCoy
Walter Anacki
Patrick Arsenault
Bryan Belanger
Robert Bickford
Ronald Brickett
Michael Chouinard
Judith DiNatale
Kevin Federico
Todd Ledoux
Karen Stuart
Peter Weaver
Michael Whaland
Steven Woodward
Laura Yacek

Superintendent
Director of Special Education
Youth Learning Director
LRES Principal
IHGMS Principal
Business Administrator
IHGMS Assistant Principal
Food Service Director
Technology Director
Facilities Director
Human Resource Coordinator
RHS Assistant Principal
Curriculum Coordinator
RHS Principal
LRES Assistant Principal

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2018 – 2019 Budget Focus

- Increase efficiencies without adversely impacting quality or range of educational programming
- Keep emphasis on improvements in curriculum and instruction
- Maintain appropriate student / teacher ratios
- Continue to meet minimum standards

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2018 – 2019 Program Initiatives

- Restructure Special Education Administration in School District
Reduce Special Education Coordinators from 3 to 2 / Increase days from 195.5 to 220
(Decreases salary & benefits by \$68,699)
- Restructure Nurse's Offices in School Buildings
Reduce Licensed Nurse Assistants (LNA) from 3 to 1 / Add 1 Licensed Practical Nurse (LPN)
(Decreases salary & benefits by \$20,626)
- Hire one Math Interventionist to work with LRES and IHGMS Students
(Increases salary & benefits by \$56,932)
- Hire one Distance Learning Teacher to work with RHS Students
(Increases salary & benefits by \$94,834)

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2018 – 2019 Program Initiatives (Cont.)

- Expand Earth and Space Science Offerings at RHS
(Increases RHS Science book costs by \$7,958)
- Increase Athletic Trainer hours from 20 to 40 per week during School Year
(Increases Trainer service costs by \$4,500)
- Increase Assistant Principal Salaries to get them a little closer to salaries earned by Assistant Principals in schools of similar size to Raymond
(Increases salary & benefits by \$18,826)
- Add Youth Educational Employment Services Caseworker at IHGMS
(Increases YEES service costs by \$62,000)

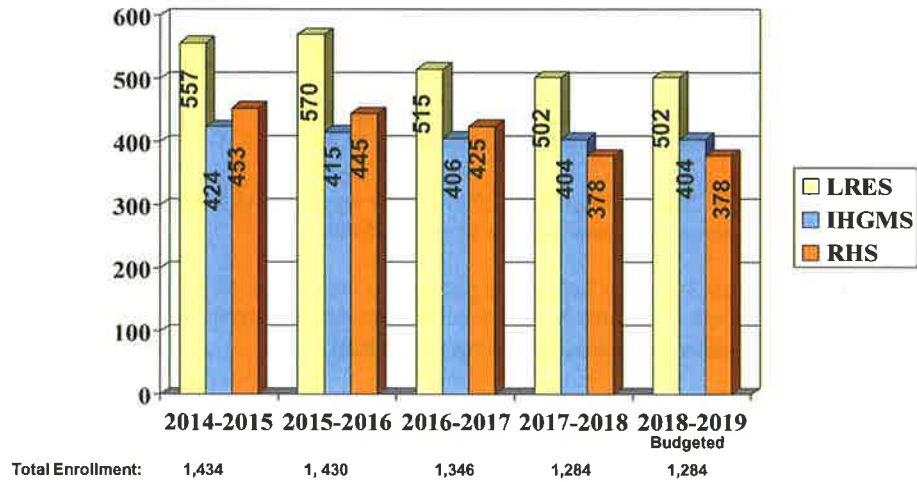
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2018-2019 Budget Focus

- Net increase in School District proposed budget \$465,037 1.9%
- Projected / Current enrollment - 1,284

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Five Year Enrollment Comparison by School



Based on October 1 enrollment figures, including students placed out of District

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Raymond School District

2017-2018
Operating Budget
23,979,362

2018-2019
Board Budget
24,444,399

1.9% Increase
465,037

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Raymond School District Comparison by Object Codes

	<u>17-18 Budget</u>	<u>18-19 Budget</u>	<u>Add'l Cost (Savings)</u>
Salaries 100's	10,987,805	10,830,202	(157,603)
Benefits 200's	6,326,197	6,309,882	(16,315)
Purchased Prof Services 300's	987,947	1,257,767	269,820
Purchased Prop Services 400's	400,598	432,336	31,738
Purchased Other Services 500's	2,179,420	2,369,842	190,422
Supplies, Energy & Books 600's	1,010,207	1,083,744	73,537
Property 700's	145,363	220,095	74,732
Other 800's	53,174	73,429	20,255
Interest 800's	450,757	428,803	(22,154)
Principal 900's	697,894	673,499	(24,395)
Food Service Contribution 900's	20,000	45,000	25,000
Federal Funds Projects	<u>720,000</u>	<u>720,000</u>	<u>0</u>
TOTAL EXPENSES	23,979,362	24,444,399	465,037

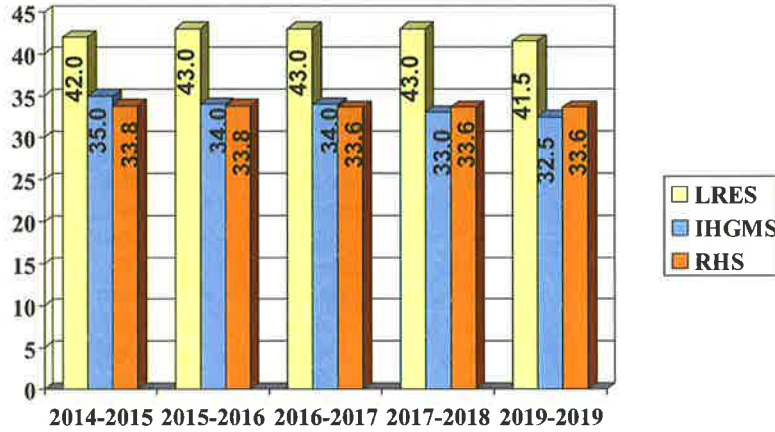
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Raymond School District Staffing Adjustments

	<u>Salary & Benefits Increase (Decrease)</u>
Salary & Benefits for adding one Math Interventionist	56,932
Salary & Benefits for eliminating one IHGMS 8 th Grade Teacher	(56,932)
Salary & Benefits for adding one Distance Learning Teacher	94,834
Salary & Benefits for eliminating one High School English Teacher	(94,834)
Salary & Benefits for eliminating two LRES Teachers (1 st & 2 nd Grades)	(96,154)
Salary & Benefit savings by not replacing 1 Speech Specialist	(87,586)
Salary & Benefit savings by not replacing 1 Speech Assistant	(38,435)
Salary & Benefit savings by not replacing 1 IHGMS Guidance Counselor	(70,354)
Salary & Benefit savings by restructuring Special Ed Administration	(68,699)
Salary & Benefit savings by restructuring Nurse's Offices	(20,626)
Lower Anticipated Salary & Benefits for Replacement Employees	<u>(148,816)</u>
Total Net Savings	(530,670)

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Five Year Teacher Comparison by School



Total Teachers: 2014-2015 110.8 2015-2016 110.8 2016-2017 110.6 2017-2018 109.6 2019-2019 107.6

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

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Raymond School District Benefits Analysis

	17-18 Budget	18-19 Budget	Add'l Cost (Savings)
Health	3,606,202	3,633,008	26,806
Retirement	1,513,986	1,474,306	(39,680)
Social Security	805,963	810,966	5,003
Dental	146,962	145,441	(1,521)
Workers' Comp &, Unemployment	141,700	136,670	(5,030)
Tuition & Workshops	82,900	83,900	1,000
Life, Disability & FSA	28,484	25,591	(2,893)
Totals	6,326,197	6,309,882	(16,315)

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Raymond School District Purchased Services Analysis

	17-18 <u>Budget</u>	18-19 <u>Budget</u>	Add'l Cost <u>(Savings)</u>
Student Tuitions	1,013,110	1,197,215	184,105
Student Professional Services	788,662	1,049,657	260,995
Transportation	992,585	992,818	233
Repairs & Service Contracts	370,432	407,762	37,330
Property & Liability Insurance	97,709	101,664	3,955
Legal Services	53,000	55,000	2,000
Other Services	<u>252,467</u>	<u>255,829</u>	<u>3,362</u>
Totals	3,567,965	4,059,945	491,980

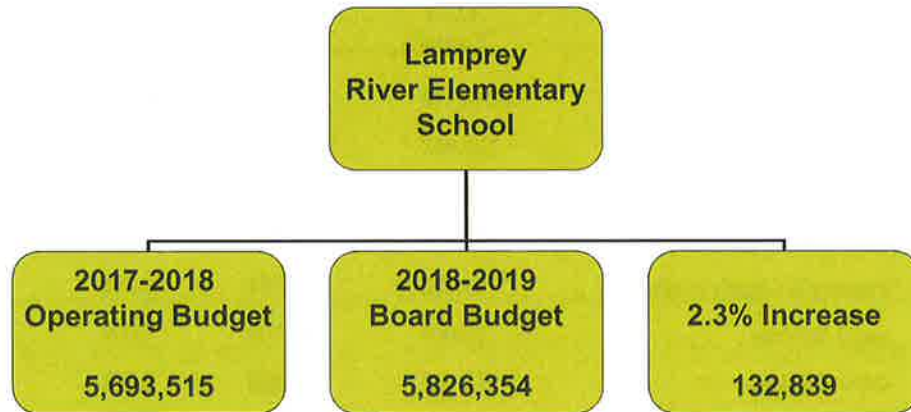
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Raymond School District Supplies and Property Analysis

	17-18 <u>Budget</u>	18-19 <u>Budget</u>	Add'l Cost <u>(Savings)</u>
Electricity & Oil	385,602	391,930	6,328
Supplies	314,059	325,723	11,664
Equipment & Furniture	145,363	220,095	74,732
Books & Software	125,280	190,653	65,373
Food	185,266	175,438	(9,828)
Dues & Fees	<u>53,174</u>	<u>73,429</u>	<u>20,255</u>
Totals	1,208,744	1,377,268	168,524

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Budget Summary by School

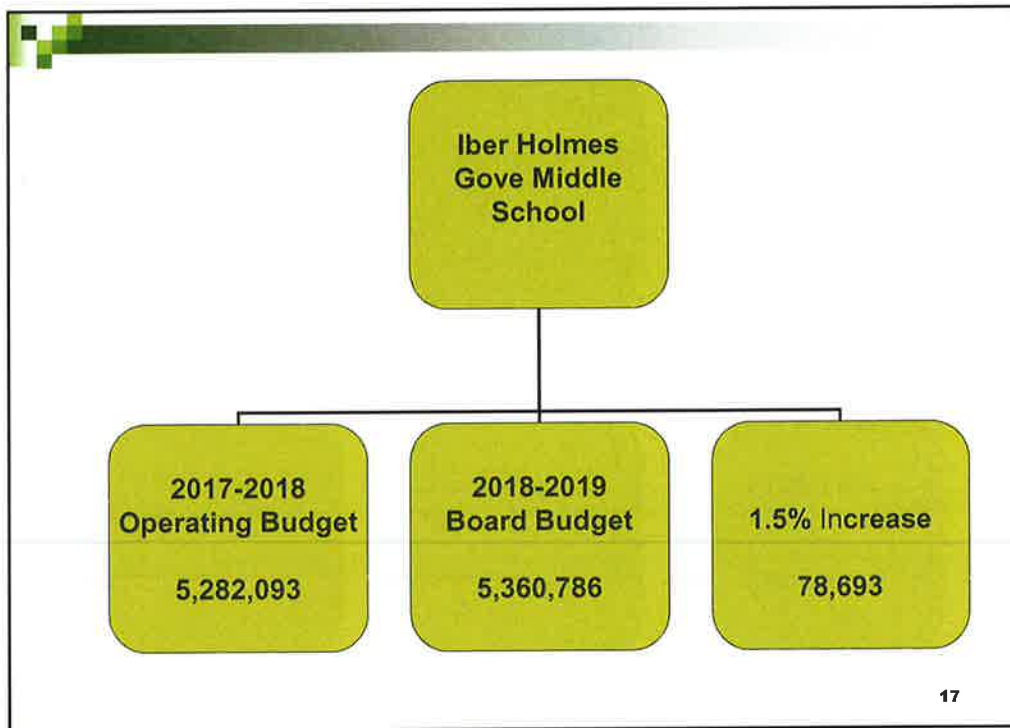


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Elementary Comparison by Object Codes

	17-18 Budget	18-19 Budget	Add'l Cost (Savings)
Salaries 100's	3,231,478	3,183,536	(47,942)
Benefits 200's	1,929,025	1,988,857	59,832
Purchased Professional Services 300's	29,300	29,300	0
Purchased Property Services 400's	138,797	140,606	1,809
Purchased Other Services 500's	13,625	16,185	2,560
Purchased Other Services 500's (Tuitions)	98,000	169,000	71,000
Supplies 600's	226,765	262,652	35,887
Property 700's	25,025	34,933	9,908
Other 800's	<u>1,500</u>	<u>1,285</u>	<u>(215)</u>
TOTALS	5,693,515	5,826,354	132,839

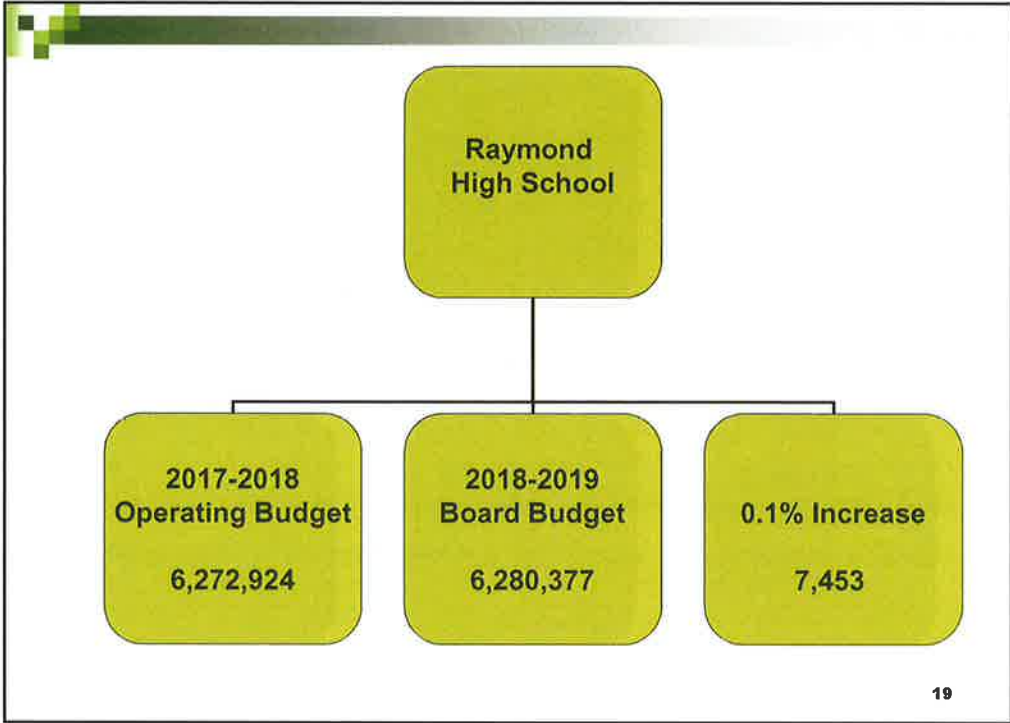
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Middle School Comparison by Object Codes

	17-18 Budget	18-19 Budget	Add'l Cost (Savings)
Salaries 100's	2,948,078	2,902,425	(45,653)
Benefits 200's	1,773,886	1,729,340	(44,546)
Purchased Professional Services 300's	12,300	29,900	17,600
Purchased Property Services 400's	92,782	102,567	9,785
Purchased Other Services 500's	21,433	26,562	5,129
Purchased Other Services 500's (Tuitions)	157,000	250,000	93,000
Supplies 600's	247,543	259,299	11,756
Property 700's	27,981	59,303	31,322
Other 800's	<u>1,090</u>	<u>1,390</u>	<u>300</u>
TOTALS	5,282,093	5,360,786	78,693

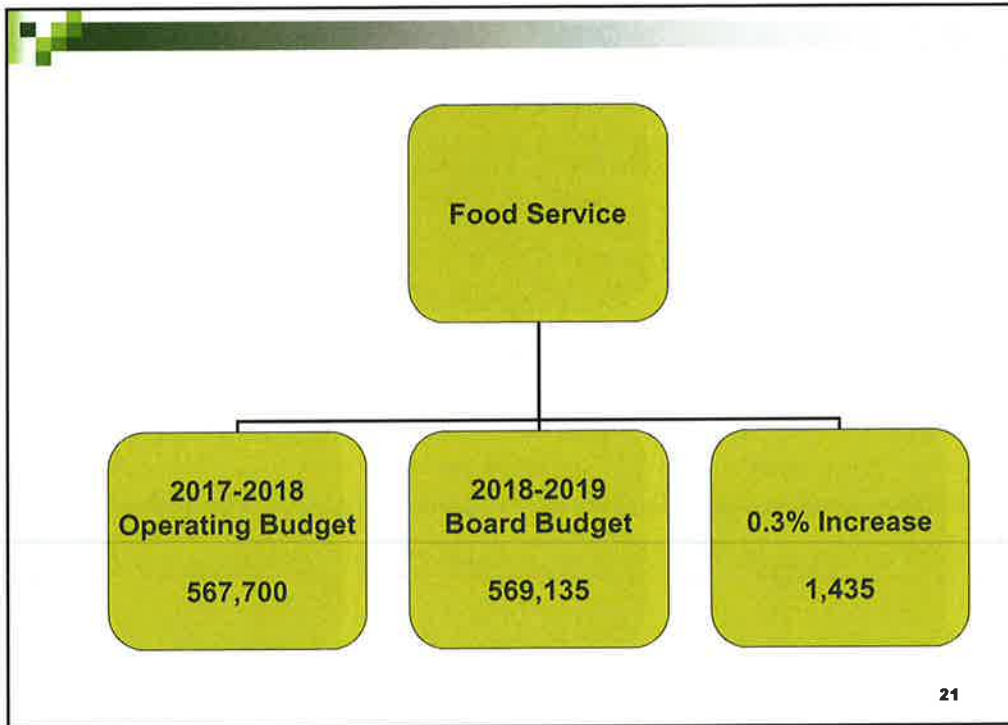
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High School Comparison by Object Codes

	17-18 <u>Budget</u>	18-19 <u>Budget</u>	Add'l Cost (Savings)
Salaries 100's	3,123,541	3,068,723	(54,818)
Benefits 200's	1,743,741	1,704,194	(39,547)
Purchased Professional Services 300's	134,685	142,445	7,760
Purchased Property Services 400's	103,913	111,391	7,478
Purchased Other Services 500's	63,031	67,865	4,834
Purchased Other Services 500's (Tuitions)	758,110	778,215	20,105
Supplies 600's	252,813	283,893	31,080
Property 700's	79,457	91,337	11,880
Other 800's	<u>13,633</u>	<u>32,314</u>	<u>18,681</u>
TOTALS	6,272,924	6,280,377	7,453

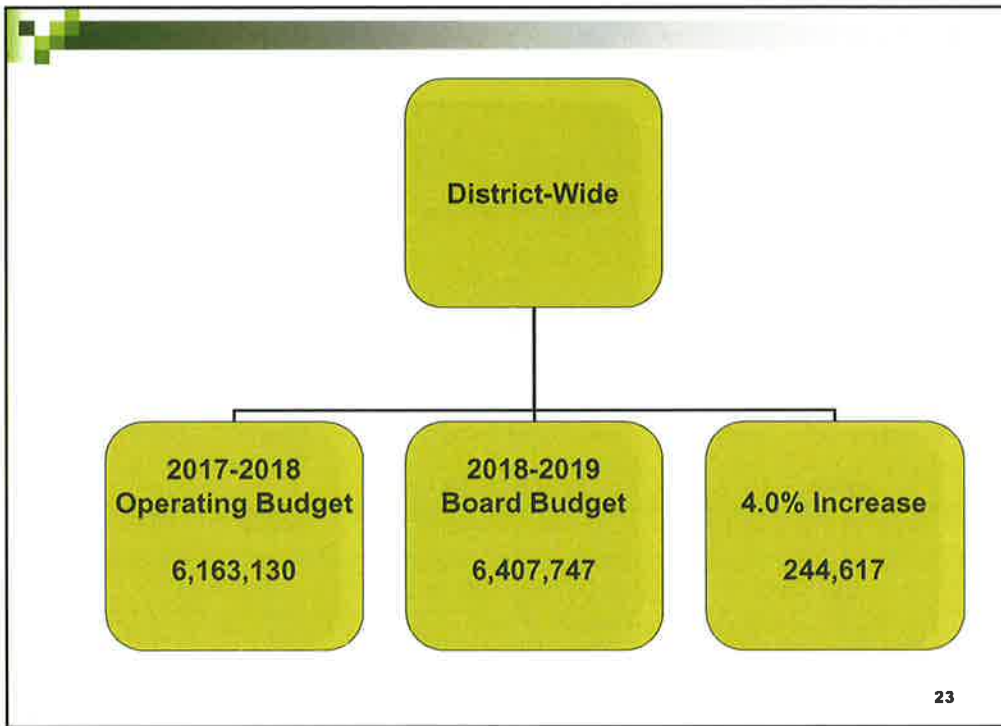
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Food Service Comparison by Object Codes

	17-18 Budget	18-19 Budget	Add'l Cost (Savings)
Salaries 100's	258,243	271,750	13,507
Benefits 200's	89,698	85,063	(4,635)
Purchased Property Services 400's	11,974	14,132	2,158
Purchased Other Services 500's	520	520	0
Food 600's	185,266	175,438	(9,828)
Supplies 600's	16,499	16,732	233
Property 700's	4,500	4,500	0
Other 800's	<u>1,000</u>	<u>1,000</u>	<u>0</u>
TOTALS	567,700	569,135	1,435

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District-Wide Comparison by Object Codes

	17-18 Budget	18-19 Budget	Add'l Cost (Savings)
Salaries 100's	1,426,465	1,403,768	(22,697)
Benefits 200's	789,847	802,428	12,581
Purchased Prof Services 300's	811,662	1,056,122	244,460
Purchased Property Services 400's	53,132	63,640	10,508
Purchased Other Services 500's	1,067,701	1,061,495	(6,206)
Supplies 600's	81,321	85,730	4,409
Property 700's	8,400	30,022	21,622
Other 800's	35,951	37,440	1,489
Interest 800's	450,757	428,603	(22,154)
Principal 900's	697,894	673,499	(24,395)
Food Service 900's	20,000	45,000	25,000
Federal Grants	<u>720,000</u>	<u>720,000</u>	<u>0</u>
TOTALS	6,163,130	6,407,747	244,617

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Budget Comparison 2017-2018 to 2018-2019

2018 – 2019 Operating Budget	24,444,399
2017 – 2018 Operating Budget	<u>23,979,362</u>
Net Increase	465,037

*REA Collective Bargaining salary and benefit changes for 2018-2019
are not reflected in the above figures.*

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Budget Increase Factors

Student Services	260,995
Student Tuitions	184,105
Equipment and Furniture	74,732
Books and Software	65,373
Maintenance Services and Repairs	37,330
Supplies, Dues and Fees	30,519
Food Service Contribution	25,000
Other Increases	28,873
Health Insurance (HealthTrust 0.6%; SchoolCare 9.1%)	<u>26,806</u>
Total Increase Factors	733,733

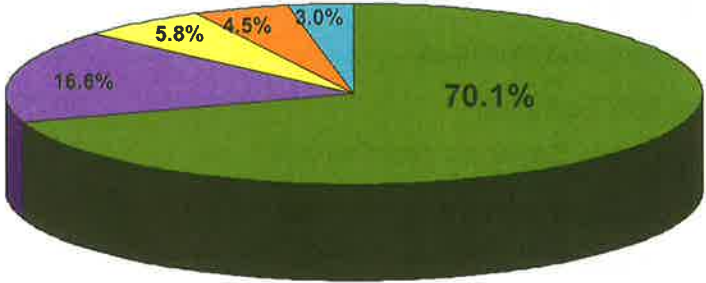
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Budget Decrease Factors

Salaries	(157,603)
Bond Principal and Interest	(46,549)
NH Retirement (Teachers 17.36%; Employees 11.38%)	(39,680)
Other Decreases	<u>(24,864)</u>
Total Decrease Factors	(268,696)

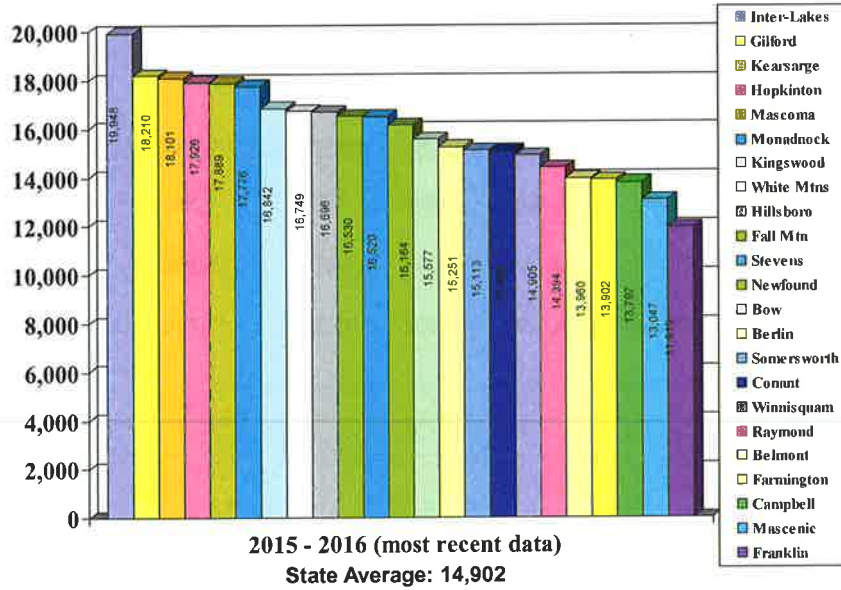
Budget Distribution

24,444,399



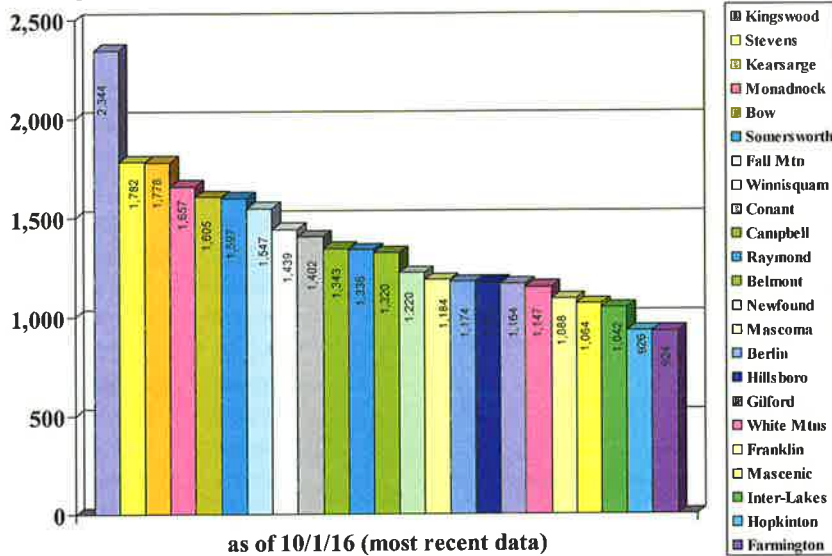
- Salaries & Benefits: 17,140,084
- Purchased Services: 4,059,945
- Supplies, Food & Utilities: 1,422,268
- Principal & Interest: 1,102,102
- Federal Funds: 720,000

Per Pupil Cost for Division III Schools



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Student Enrollment for Division III Schools



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Raymond School District Cost Per Pupil

	<u>14-15</u>	<u>15-16</u>	<u>16-17 (Est)</u>	<u>17-18(Est)</u>	<u>18-19(Est)</u>
Average Daily Membership	1,350	1,334	1,284	1,284	1,284
Raymond's Cost Per Pupil	14,107	14,394	14,700	15,000	15,300
State Average Cost Per Pupil	14,375	14,902	15,300	15,700	16,100

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Raymond School District Estimated Revenues

	<u>2017-2018</u>	<u>2018-2019</u>
Adequate Education Grant	5,280,055	5,001,695
State Education Tax	2,017,664	2,032,764
Building Aid	341,486	325,149
Catastrophic Aid	181,780	181,780
Vocational, Charter & Child Nutrition	<u>35,666</u>	<u>35,666</u>
Total State Revenues	<u>7,856,651</u>	<u>7,577,054</u>
Federal Grants	720,000	720,000
Medicaid	350,000	350,000
Child Nutrition	<u>205,000</u>	<u>205,000</u>
Total Federal Revenues	<u>1,275,000</u>	<u>1,275,000</u>
Food Service Sales	355,700	357,135
SchoolCare Surplus Returns	96,840	110,405
Tuitions, Indirect Fees, Impact Fees and Interest	89,394	74,394
After School Fees	<u>40,000</u>	<u>40,000</u>
Total Local Revenues	<u>581,934</u>	<u>581,934</u>
Total Estimated Revenues	9,713,585	9,433,988

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Estimated Impact of Operating Budget on Local Tax Rate

	<u>17-18</u>	<u>18-19</u>
General Fund Operating Expenses	22,691,662	23,155,264
Food Service Operating Expenses	567,700	569,135
Federal Fund Expenses	<u>720,000</u>	<u>720,000</u>
Total Expenses	23,979,362	24,444,399
Less Estimated Revenues	<u>(9,713,585)</u>	<u>(9,433,988)</u>
Net Operating Budget	14,265,777	15,010,411
Increase in Net Operating Budget		744,634
Net Assessed Valuation		926,503,661
Estimated Impact on Tax Rate (per \$1,000)		\$0.80

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Estimated School Portion of Local Tax Rate

	<u>17-18</u>	<u>Tax Rate</u>	<u>18-19</u>	<u>Est Tax Rate</u>	<u>Change</u>
Net Operating Budget	14,265,777	\$15.40	15,010,411	\$16.20	\$0.80
Surplus	835,633	(\$.90)	*		
REA Contract			*		
Capital Reserve Warrant Article	214,000	<u>\$.23</u>	235,400	\$.25	\$0.02
School Portion of Local Tax Rate		<u>\$14.73</u>			
State Education Tax	2,017,664	\$2.24	2,032,764	\$2.25	\$0.01

**Does not reflect impact of potential surplus and warrant articles*

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