



# Raymond School District

Budget Summary  
2019 - 2020

# Introductions

## **School Board Members**

Joseph Saulnier  
Janice Arsenault  
Michelle Couture  
Beth Paris  
Moe Titcomb


## **Administrators**

Tina McCoy	Superintendent
Patrick Arsenault	Youth Learning Director
Robert Bickford	IHGMS Principal
Michael Chouinard	IHGMS Assistant Principal
Judith DiNatale	Food Service Director
Kevin Federico	Technology Director
Dorothy Franchini	LRES Assistant Principal
Todd Ledoux	Facilities Director
Scott Riddell	Director of Special Education
Karen Stuart	Human Resources Coordinator
Peter Weaver	RHS Assistant Principal
Michael Whaland	Curriculum Coordinator
Marjorie Whitmore	Business Administrator
Steven Woodward	RHS Principal
Laura Yacek	LRES Principal



# 2019 – 2020 Budget Focus

- Increase efficiencies without adversely impacting quality or range of educational programming
- Keep emphasis on improvements in curriculum, instruction and student achievement
- Maintain appropriate student / teacher ratios
- Continue to meet State of N.H. minimum standards for education



# 2019 – 2020 Program Initiatives

- Hire one Math Interventionist to work with LRES and IHGMS Students

Currently, one Math Interventionist works part time at both LRES and IHGMS. This initiative will result in one full time Math Interventionist at each school – LRES and IHGMS.  
(Increases salary & benefits by \$76,736)
- Extend the LEAP After School Program to include a Before School Program at LRES

This will also create revenue of approximately \$64,500.  
(Increases salary & benefits by \$11,925)
- District Wide Full Time Facilities Groundskeeper

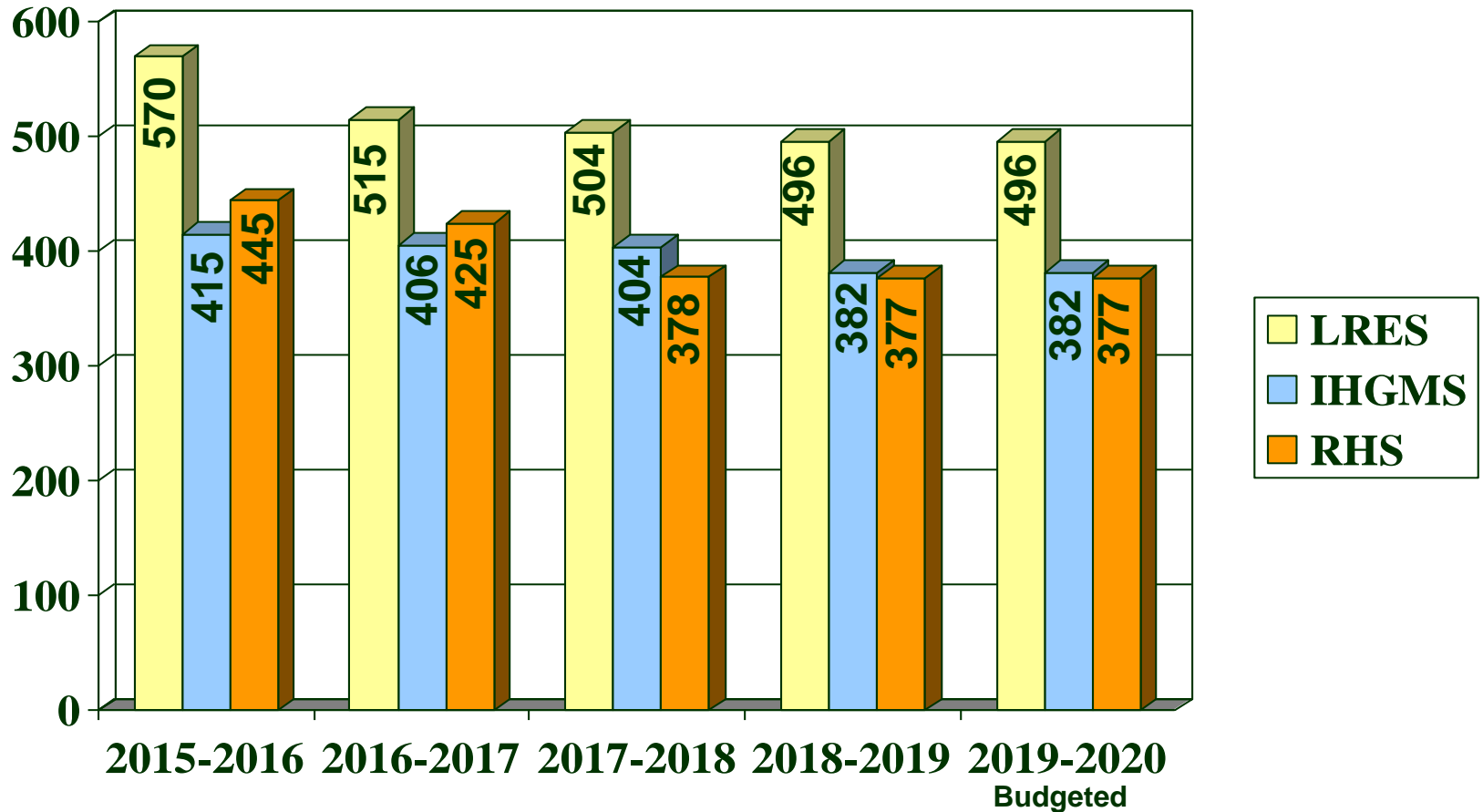
Currently Groundskeeping is done by substitute custodians paid by the hour.  
(Increases salaries & benefits by \$69,859)



# 2019-2020 Budget Summary

- Net increase in School District proposed budget \$543,416 (2.2% Increase)
- Enrollment - 1,255

# Five Year Enrollment Comparison by School



Total Enrollment:      1,430                      1,346                      1,286                      1,255                      1,255

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



**Raymond School  
District**

**2018-2019  
Operating Budget**

**24,691,755**

**2019-2020  
Board Budget**

**25,235,171**

**2.2% Increase**

**543,416**

# Raymond School District Comparison by Object Codes

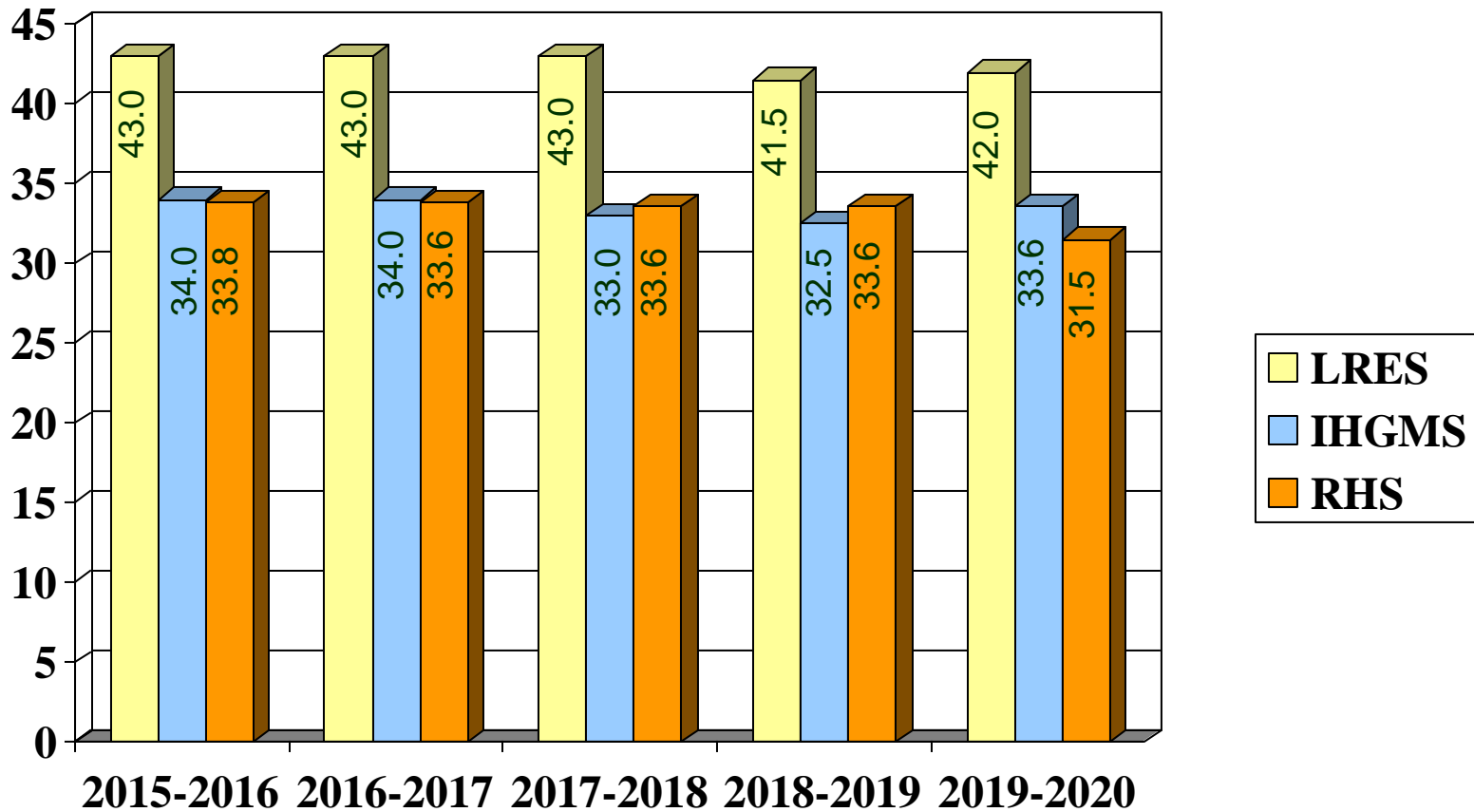
	<u>18-19 Budget</u>	<u>19-20 Budget</u>	<u>Add'l Cost (Savings)</u>
Salaries 100's	11,095,971	11,428,873	332,902
Benefits 200's	6,353,469	6,535,672	182,203
Purchased Prof Services 300's	1,195,767	1,307,598	111,831
Purchased Prop Services 400's	432,336	446,682	14,346
Purchased Other Services 500's	2,369,842	2,206,105	(163,737)
Supplies, Energy & Books 600's	1,083,744	1,100,705	16,961
Property 700's	220,095	295,222	75,127
Other 800's	73,429	53,617	(19,812)
Interest 800's	428,603	447,314	18,711
Principal 900's	673,499	648,383	(25,116)
Food Service Contribution 900's	45,000	45,000	0
Federal Funds Projects	<u>720,000</u>	<u>720,000</u>	<u>0</u>
<b>TOTAL EXPENSES</b>	<b>24,691,755</b>	<b>25,235,171</b>	<b>543,416</b>



# Staffing Adjustments

	Salary & Benefits Increase (Decrease)
Salary & Benefits for adding 1 Math Interventionist	76,736
Salary & Benefits for eliminating 1 RHS Science Teacher	(104,718)
Salary & Benefits for eliminating .50 RHS English Teacher	(28,889)
Salary & Benefits for eliminating 2 Special Ed. LRES Para-educators	(96,902)
Salary & Benefits for eliminating 2 Special Ed. IHGMS Para-educators	(63,527)
Salary & Benefits for eliminating 1 Special Ed. RHS Para-educator	(41,831)
Salary & Benefits for adding Before School Program	11,925
Salary & Benefits for adding 1 DW Groundskeeping Position	69,859
Lower Anticipated Salary & Benefits for Replacement Employees	(75,270)
Total Net Savings	(252,617)

# Five Year Teacher Comparison by School



**Total Teachers:**      110.8                  110.8                  110.6                  109.6                  107.1

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.)

# Raymond School District Benefits Analysis

	<u>18-19 Budget</u>	<u>19-20 Budget</u>	<u>Add'l Cost (Savings)</u>
Health	3,611,941	3,686,056	74,115
Retirement	1,520,878	1,604,223	83,345
Social Security	830,466	857,398	26,932
Dental	144,071	144,676	605
Workers' Comp & Unemployment	136,670	137,770	1,100
Tuition & Workshops	83,900	82,850	(1,050)
Life, Disability & FSA	<u>25,543</u>	<u>22,699</u>	<u>(2,844)</u>
Totals	6,353,469	6,535,672	182,203

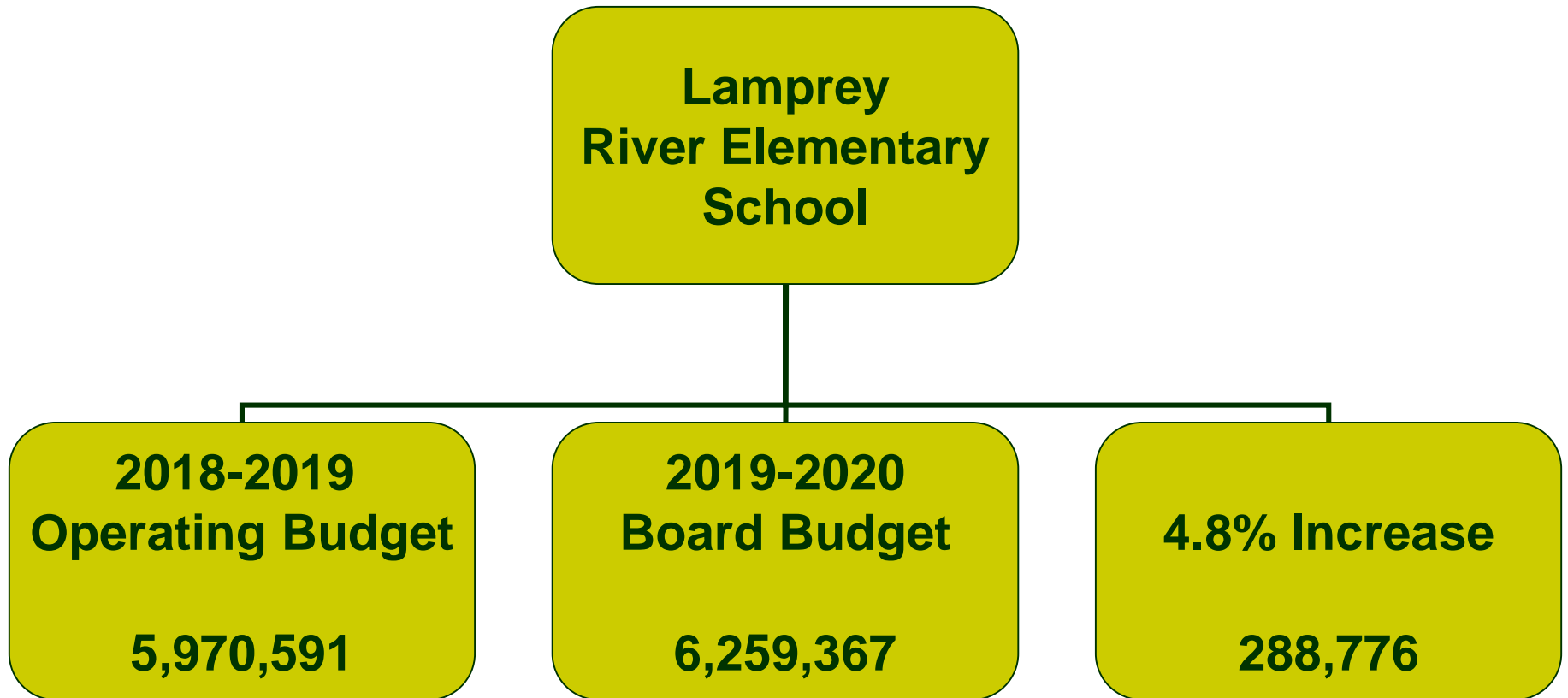
# Raymond School District Purchased Services Analysis

	<u>18-19 Budget</u>	<u>19-20 Budget</u>	<u>Add'l Cost (Savings)</u>
Student Tuitions	1,197,215	1,061,128	(136,087)
Student Professional Services	987,657	1,092,591	104,934
Transportation	992,818	971,502	(21,316)
Repairs & Service Contracts	407,762	422,534	14,772
Property & Liability Insurance	101,664	95,047	(6,617)
Legal Services	55,000	50,000	(5,000)
Other Services	<u>255,829</u>	<u>267,583</u>	<u>11,754</u>
Totals	3,997,945	3,960,385	(37,560)

# Raymond School District Supplies and Property Analysis

	<u>18-19 Budget</u>	<u>19-20 Budget</u>	<u>Add'l Cost (Savings)</u>
Electricity & Oil	391,930	410,252	18,322
Supplies	325,723	338,249	12,526
Equipment & Furniture	220,095	295,222	75,127
Books & Software	190,653	174,308	(16,345)
Food	175,438	177,896	2,458
Dues & Fees	<u>73,429</u>	<u>53,617</u>	<u>(19,812)</u>
Totals	1,377,268	1,449,544	72,276

# Budget Summary by School



# Elementary Comparison by Object Codes

	18-19 <u>Budget</u>	19-20 <u>Budget</u>	Add'l Cost <u>(Savings)</u>
Salaries 100's	3,287,721	3,418,134	130,413
Benefits 200's	2,028,909	2,089,863	60,954
Purchased Professional Services 300's	29,300	29,300	0
Purchased Property Services 400's	140,606	141,346	740
Purchased Other Services 500's	16,185	15,985	(200)
Purchased Other Services 500's (Tuitions)	169,000	235,078	66,078
Supplies 600's	262,652	255,886	(6,766)
Property 700's	34,933	72,375	37,442
Other 800's	<u>1,285</u>	<u>1,400</u>	<u>115</u>
<b>TOTALS</b>	<b>5,970,591</b>	<b>6,259,367</b>	<b>288,776</b>



**Iber Holmes  
Gove Middle  
School**

**2018-2019  
Operating Budget**

**5,474,396**

**2019-2020  
Board Budget**

**5,757,289**

**5.2% Increase**

**282,893**



# Middle School Comparison by Object Codes

	18-19 <u>Budget</u>	19-20 <u>Budget</u>	Add'l Cost <u>(Savings)</u>
Salaries 100's	3,012,416	3,213,765	201,349
Benefits 200's	1,751,559	1,814,843	63,284
Purchased Professional Services 300's	11,300	12,962	1,662
Purchased Property Services 400's	102,567	100,971	(1,596)
Purchased Other Services 500's	26,362	25,400	(962)
Purchased Other Services 500's (Tuitions)	250,200	225,414	(24,786)
Supplies 600's	259,299	262,410	3,111
Property 700's	59,303	100,119	40,816
Other 800's	<u>1,390</u>	<u>1,405</u>	<u>15</u>
<b>TOTALS</b>	<b>5,474,396</b>	<b>5,757,289</b>	<b>282,893</b>



**Raymond  
High School**

**2018-2019  
Operating Budget**

**6,311,354**

**2019-2020  
Board Budget**

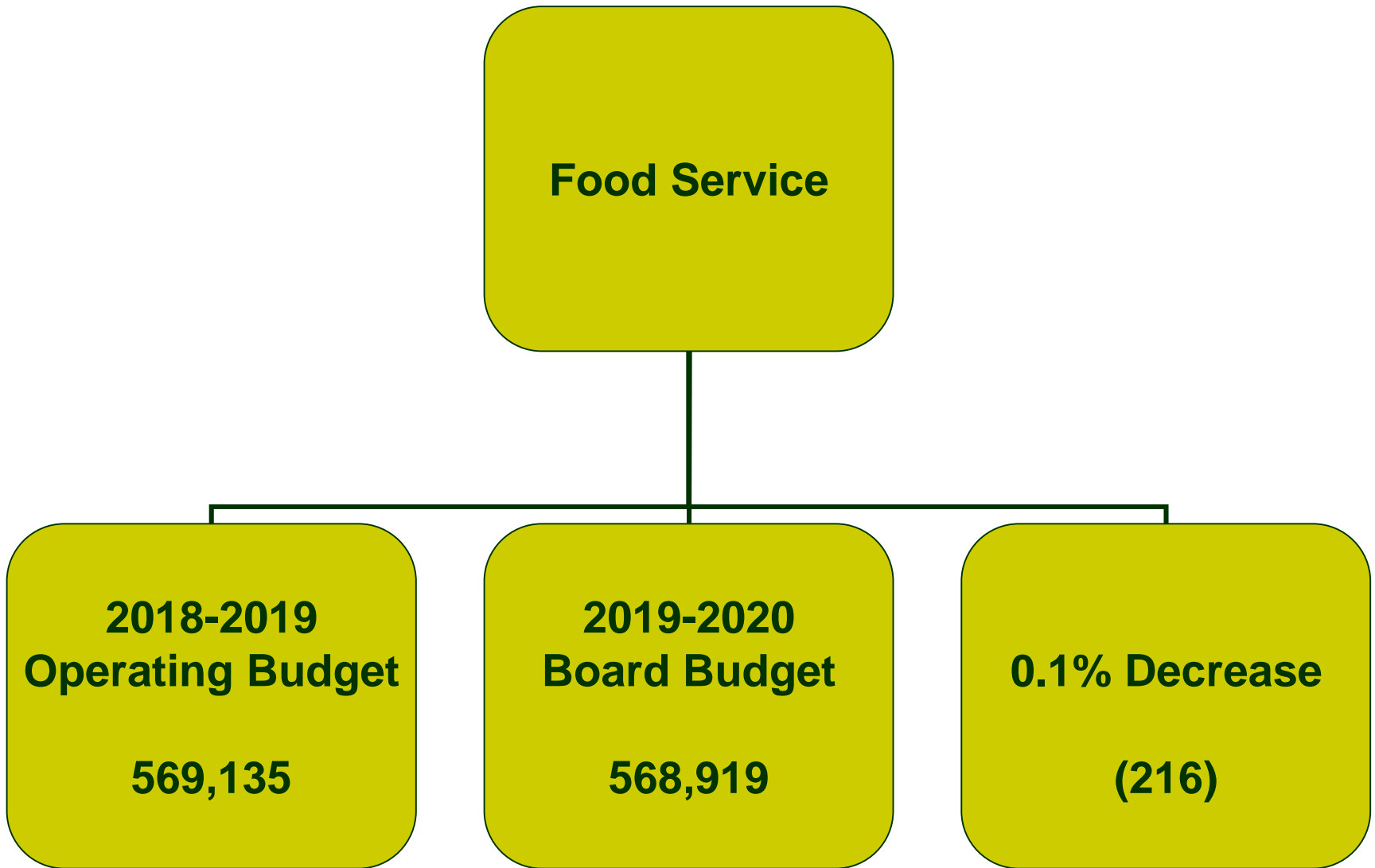
**5,975,969**

**5.3% Decrease**

**(335,385)**

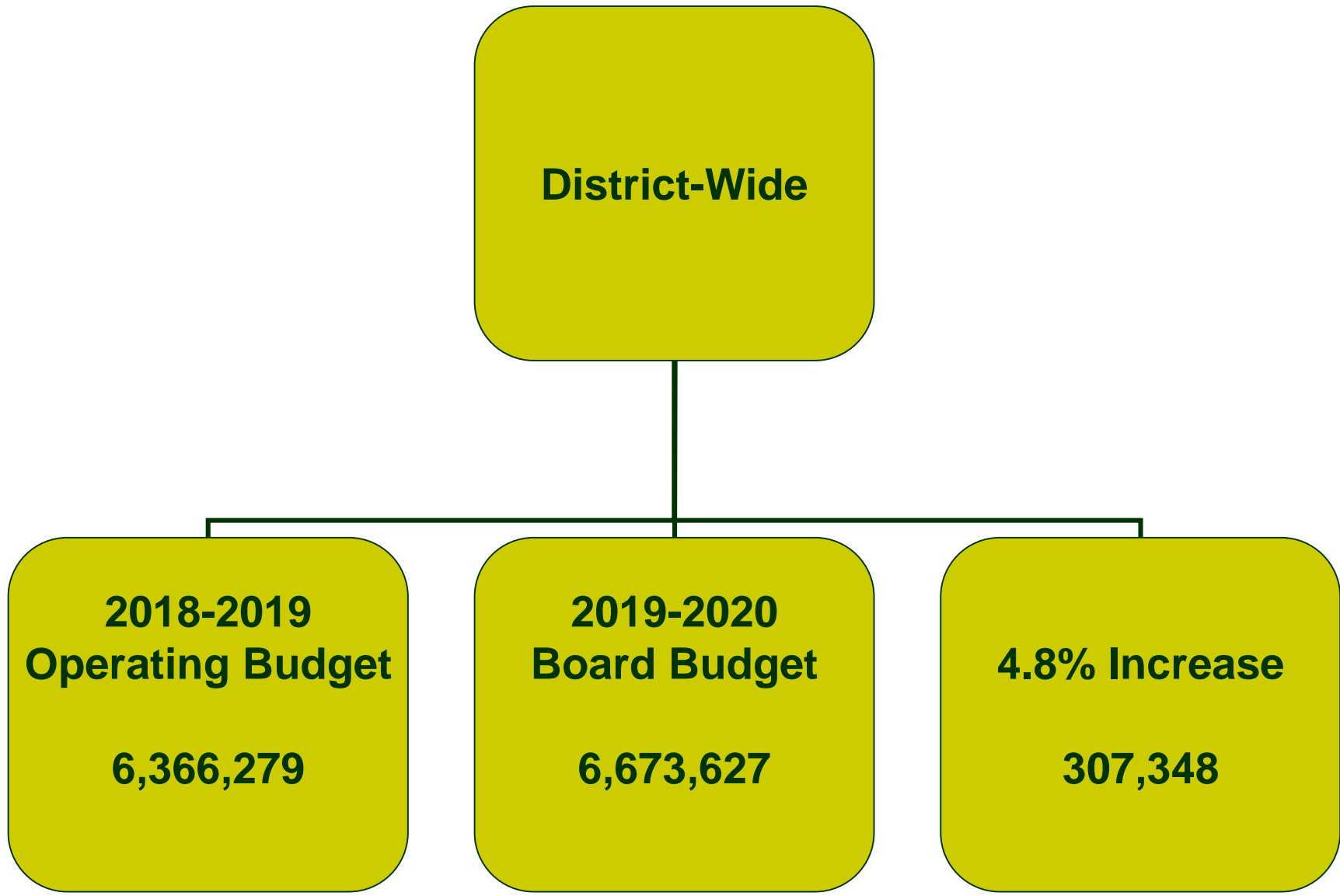
# High School Comparison by Object Codes

	18-19 <u>Budget</u>	19-20 <u>Budget</u>	Add'l Cost <u>(Savings)</u>
Salaries 100's	3,117,950	3,019,280	(98,670)
Benefits 200's	1,685,944	1,637,634	(48,310)
Purchased Professional Services 300's	142,445	148,304	5,859
Purchased Property Services 400's	111,391	114,064	2,673
Purchased Other Services 500's	67,865	76,922	9,057
Purchased Other Services 500's (Tuitions)	778,215	600,636	(177,579)
Supplies 600's	283,893	283,310	(583)
Property 700's	91,337	81,906	(9,431)
Other 800's	<u>32,314</u>	<u>13,913</u>	<u>(18,401)</u>
TOTALS	6,311,354	5,975,969	(335,385)



# Food Service Comparison by Object Codes

	18-19 <u>Budget</u>	19-20 <u>Budget</u>	Add'l Cost <u>(Savings)</u>
Salaries 100's	271,750	254,803	(16,947)
Benefits 200's	85,063	102,932	17,869
Purchased Property Services 400's	14,132	11,056	(3,076)
Purchased Other Services 500's	520	550	30
Food 600's	175,438	177,896	2,458
Supplies 600's	16,732	16,377	(355)
Property 700's	4,500	4,000	(500)
Other 800's	<u>1,000</u>	<u>1,305</u>	<u>305</u>
 TOTALS	 569,135	 568,919	 (216)



# District-Wide Comparison by Object Codes

	18-19 <u>Budget</u>	19-20 <u>Budget</u>	Add'l Cost <u>(Savings)</u>
Salaries 100's	1,406,134	1,522,891	116,757
Benefits 200's	801,994	890,400	88,406
Purchased Prof Services 300's	1,012,722	1,117,032	104,310
Purchased Property Services 400's	63,640	79,245	15,605
Purchased Other Services 500's	1,061,495	1,026,120	(35,375)
Supplies 600's	85,730	104,826	19,096
Property 700's	30,022	36,822	6,800
Other 800's	37,440	35,594	(1,846)
Interest 800's	428,603	447,314	18,711
Principal 900's	673,499	648,383	(25,116)
Food Service 900's	45,000	45,000	0
Federal Grants	<u>720,000</u>	<u>720,000</u>	<u>0</u>
TOTALS	6,366,279	6,673,627	307,348

# Budget Comparison

## 2018-2019 to 2019-2020

2019 – 2020 Operating Budget	25,235,171
2018 – 2019 Operating Budget	<u>24,691,755</u>
Net Increase	543,416

*RESS Collective Bargaining salary and benefit changes for 2019-2020 are not reflected in the above figures.*



# Budget Increase Factors

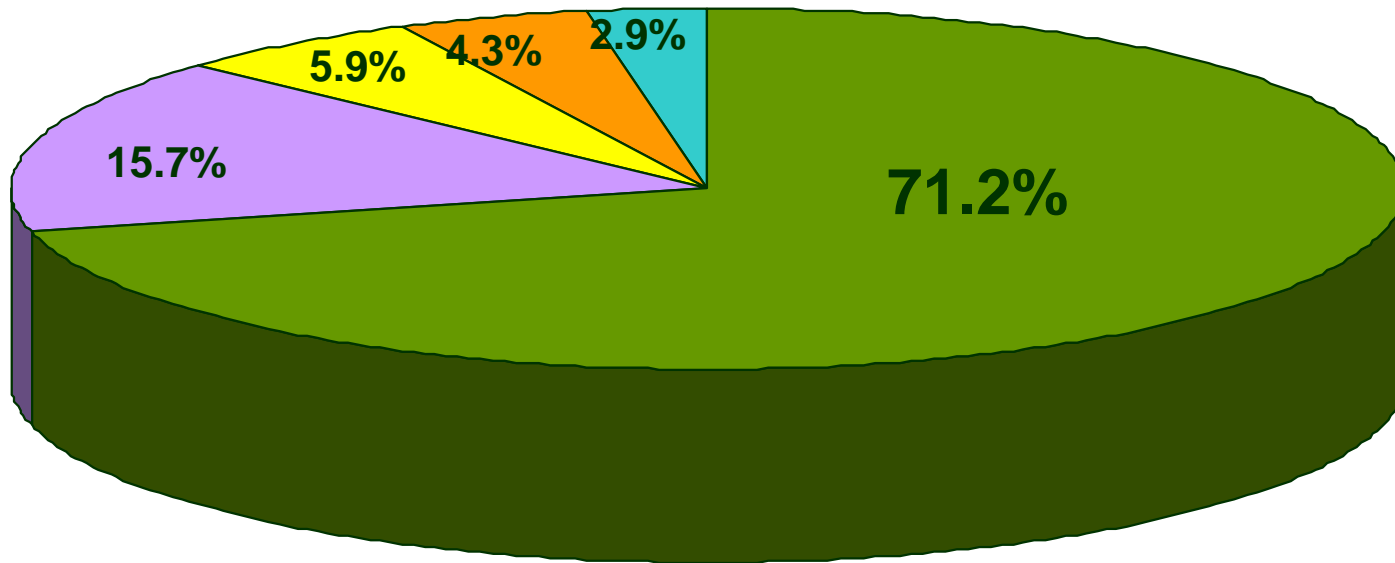
Salaries	332,902
Social Security & Retirement	110,277
Student Services	104,934
Equipment	75,127
Health Insurance	74,115
Oil and Electricity	18,322
Miscellaneous Increases	17,775
Maintenance Services & Repairs	14,772
Supplies	<u>12,526</u>
Total Increase Factors	760,750

# Budget Decrease Factors

Student Tuitions	(136,087)
Bus Transportation	(21,316)
Dues And Fees	(19,812)
Miscellaneous Decreases	(17,369)
Books & Software	(16,345)
Bond Principal & Interest	<u>(6,405)</u>
Total Decrease Factors	(217,334)

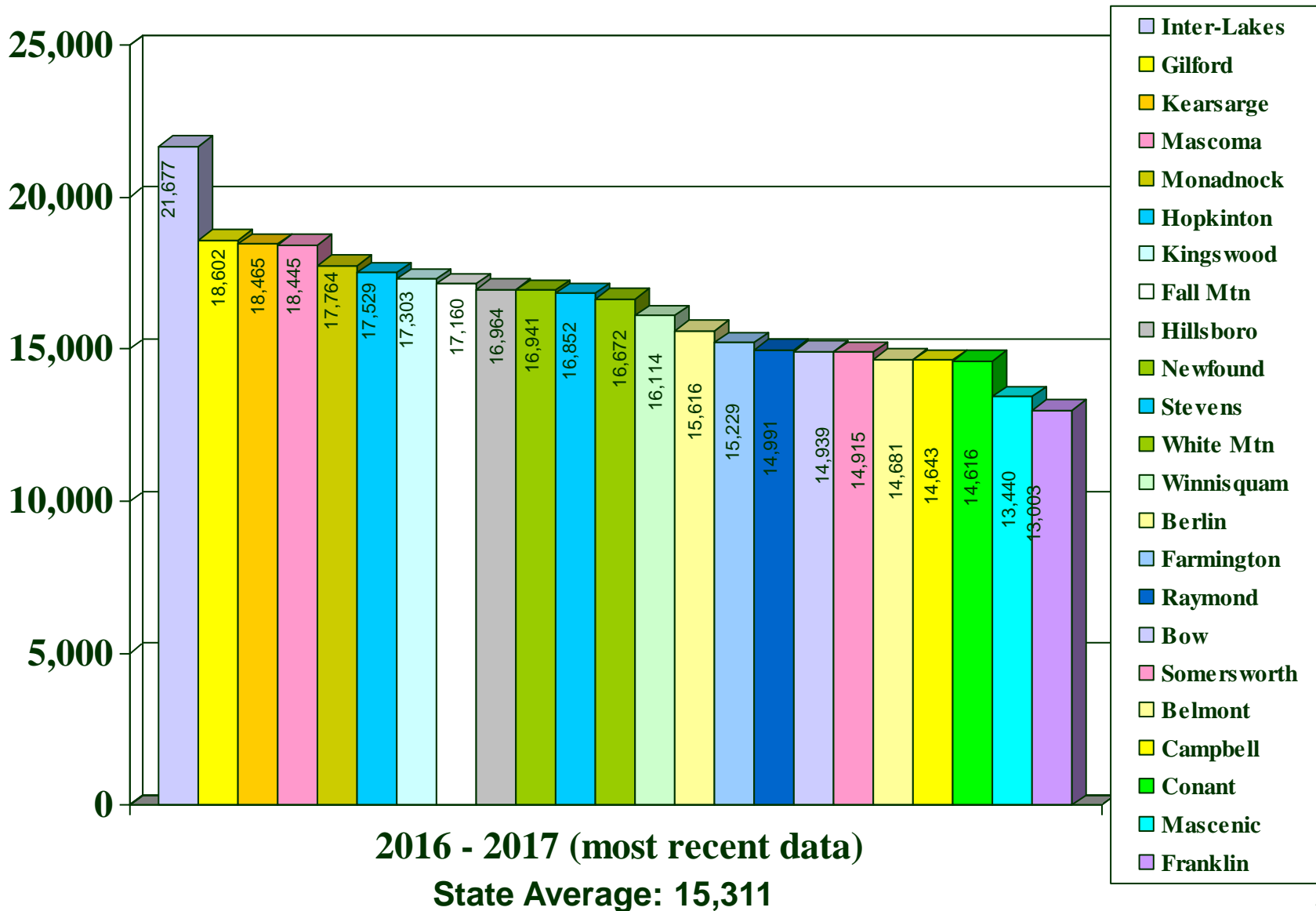
# Budget Distribution

25,235,171

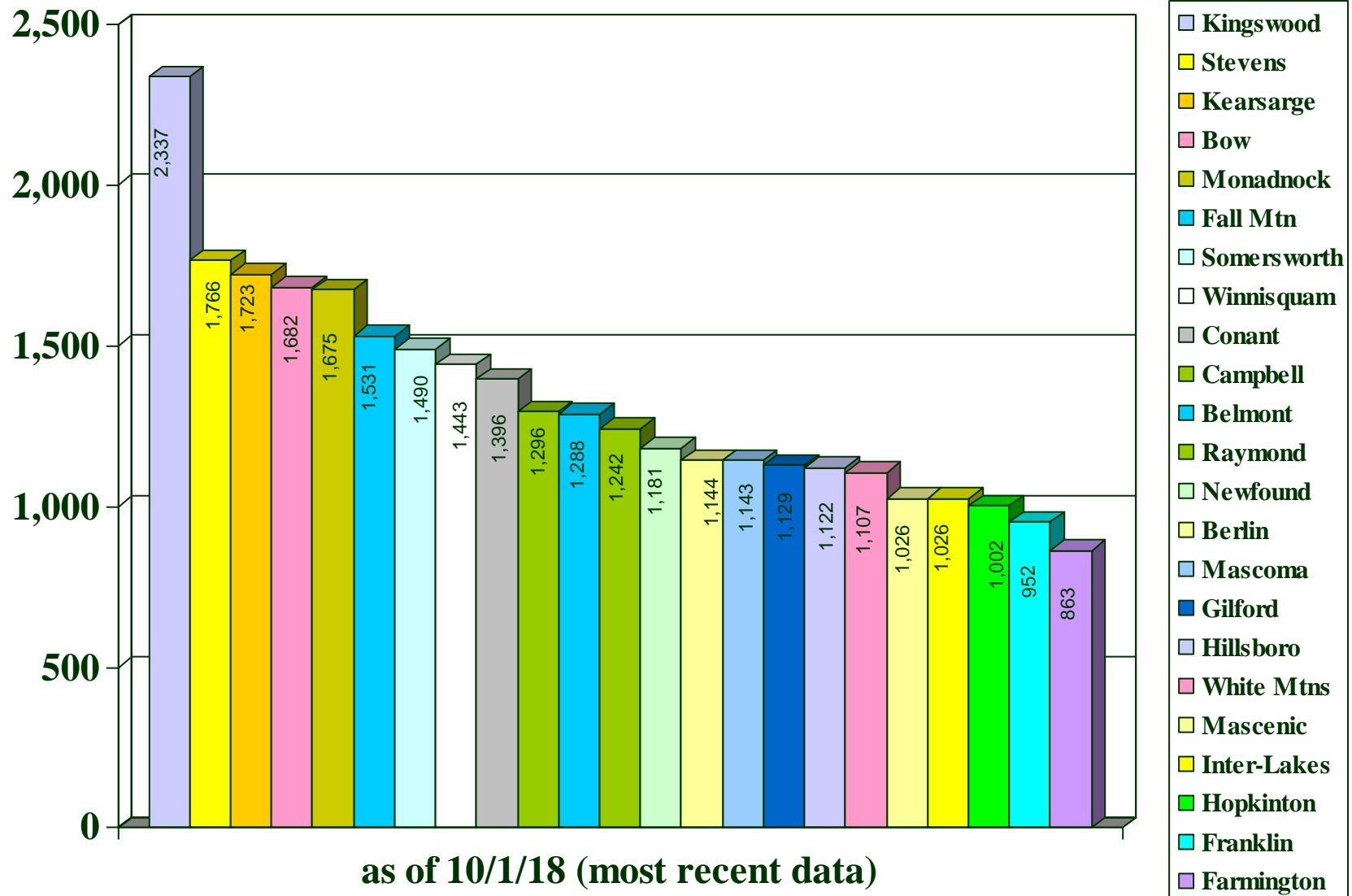


- Salaries & Benefits: 17,964,545
- Purchased Services: 3,960,385
- Supplies, Food & Utilities: 1,494,544
- Principal & Interest: 1,095,697
- Federal Funds: 720,000

# Per Pupil Cost for Division III Schools



# Student Enrollment for Division III Schools



# Raymond School District Cost Per Pupil

	<u>15-16</u>	<u>16-17</u>	<u>17-18 (Est)</u>	<u>18-19(Est)</u>	<u>19-20(Est)</u>
Average Daily Membership	1,334	1,297	1,224	1,224	1,224
Raymond's Cost Per Pupil	14,394	14,991	15,500	16,000	16,500
State Average Cost Per Pupil	14,902	15,311	15,700	16,100	16,500

# Raymond School District Estimated Revenues

	<u>2018-2019</u>	<u>2019-2020</u>
Adequate Education Grant	5,001,695	4,697,148
State Education Tax	2,032,764	2,067,603
Building Aid	325,149	325,149
Catastrophic Aid	181,780	181,780
Vocational, Charter & Child Nutrition	<u>35,666</u>	<u>35,666</u>
<b>Total State Revenues</b>	<b><u>7,577,054</u></b>	<b><u>7,307,346</u></b>
Federal Grants	720,000	720,000
Medicaid	350,000	350,000
Child Nutrition	<u>205,000</u>	<u>205,000</u>
<b>Total Federal Revenues</b>	<b><u>1,275,000</u></b>	<b><u>1,275,000</u></b>
Food Service Sales	357,135	356,919
SchoolCare Surplus Returns	110,235	111,350
Tuitions, Indirect Fees, Impact Fees and Interest	74,394	59,394
After School Fees	<u>40,000</u>	<u>40,000</u>
<b>Total Local Revenues</b>	<b><u>581,764</u></b>	<b><u>567,663</u></b>
<b>Total Estimated Revenues</b>	<b>9,433,818</b>	<b>9,150,009</b>

# Estimated Impact of Operating Budget on Local Tax Rate

	<u>18-19</u>	<u>19-20</u>
General Fund Operating Expenses	23,402,620	23,946,252
Food Service Operating Expenses	569,135	568,919
Federal Fund Expenses	<u>720,000</u>	<u>720,000</u>
Total Expenses	24,691,755	25,235,171
Less Estimated Revenues	<u>(9,433,818)</u>	<u>(9,150,009)</u>
Net Operating Budget	15,251,937	16,085,162
Increase in Net Operating Budget		833,225
Net Assessed Valuation		933,841,145
Estimated Impact on Tax Rate (per \$1,000)		\$0.89



# Estimated School Portion of Local Tax Rate

	2018-19	Tax Rate	2019-20	Est Tax Rate	Change
Net Operating Budget	15,251,937	\$16.50	16,085,162	\$17.39	\$0.89
Surplus	140,797	(\$ .18)	*		
RESS Contract			*		
Capital Reserve Warrant Article	235,400	\$.25	333,076	\$.36	\$0.11
School Portion of Local Tax Rate		\$16.57			
State Education Tax	2,032,764	\$2.17	2,067,603	\$2.21	\$0.04

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