

Raymond School District

Proposed Operating Budget and Other
Warrant Articles

Fiscal Year 2020 - 2021

Acknowledgements

Board Members

Joe Saulnier
Beth Paris
Melissa Sytek
Janice Arsenault
Michelle Couture

Administrators

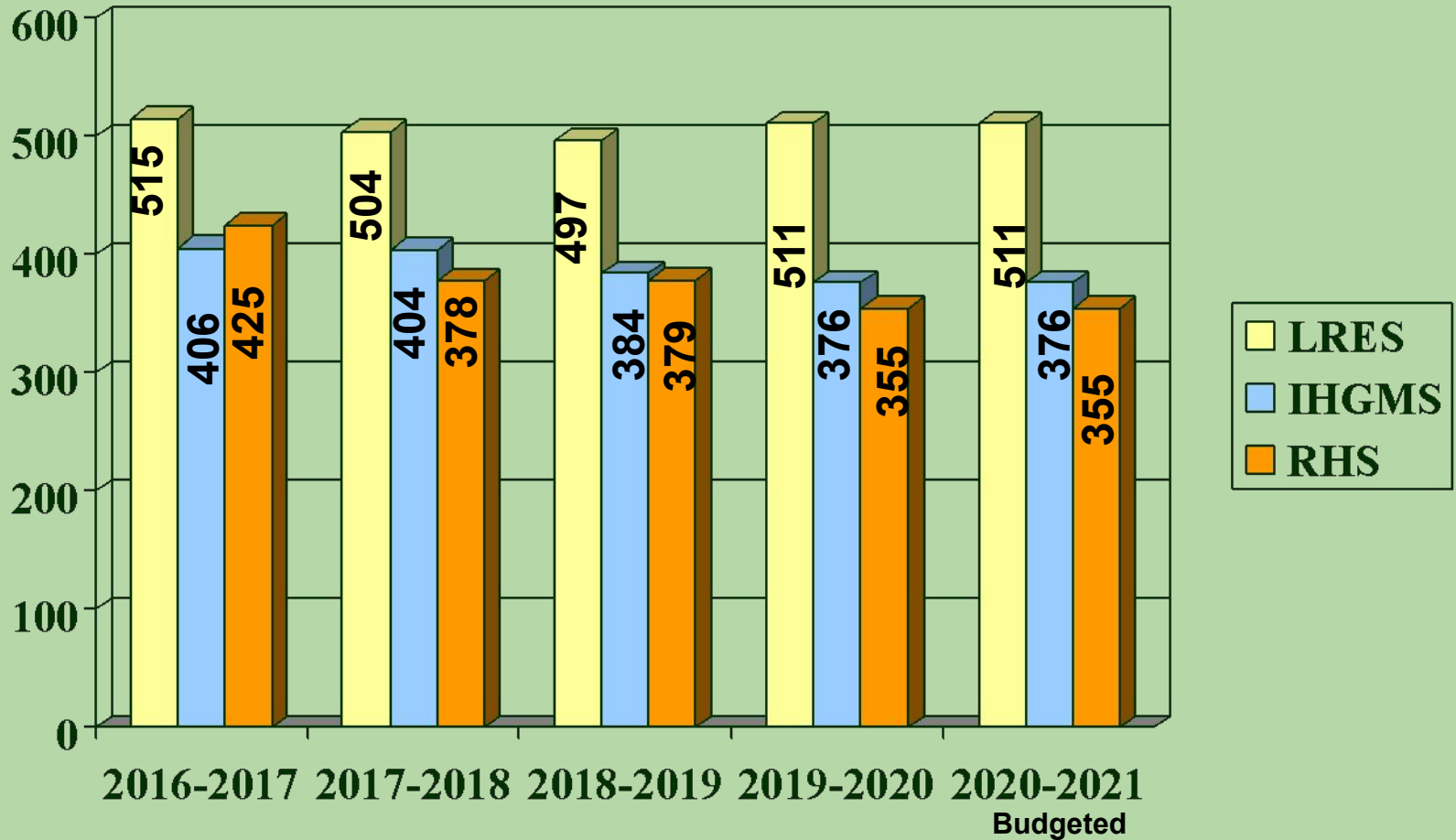
Tina McCoy	Superintendent
Patrick Arsenault	Youth Learning Director
Robert Bickford	IHGMS Principal
Michael Chouinard	IHGMS Assistant Principal
Fiona Coomey	RHS Assistant Principal
Judith DiNatale	Food Service Director
Kevin Federico	Technology Director
Dorothy Franchini	LRES Assistant Principal
Todd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

Budget Committee

Overview of Presentation:

- Proposed FY 2021 School District Budget and Supporting Information
- Other Warrant Articles Planned for March 2020 Ballot
- Estimated Tax Impacts of Budget and Other Warrant Articles that Require Taxation

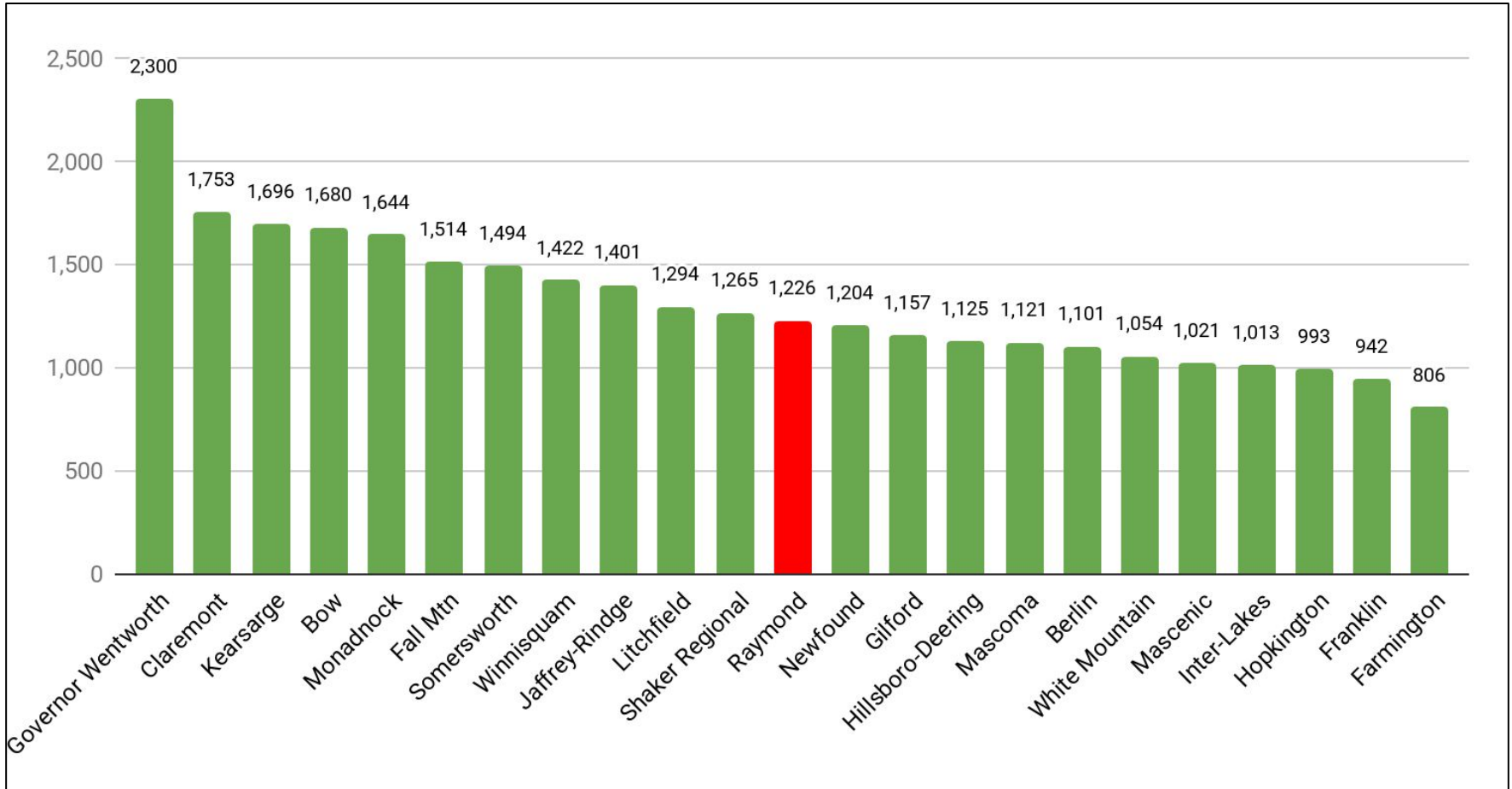
Five Year Enrollment Comparison by School



Total Enrollment: 1,346 1,286 1,260 1,242 1,242

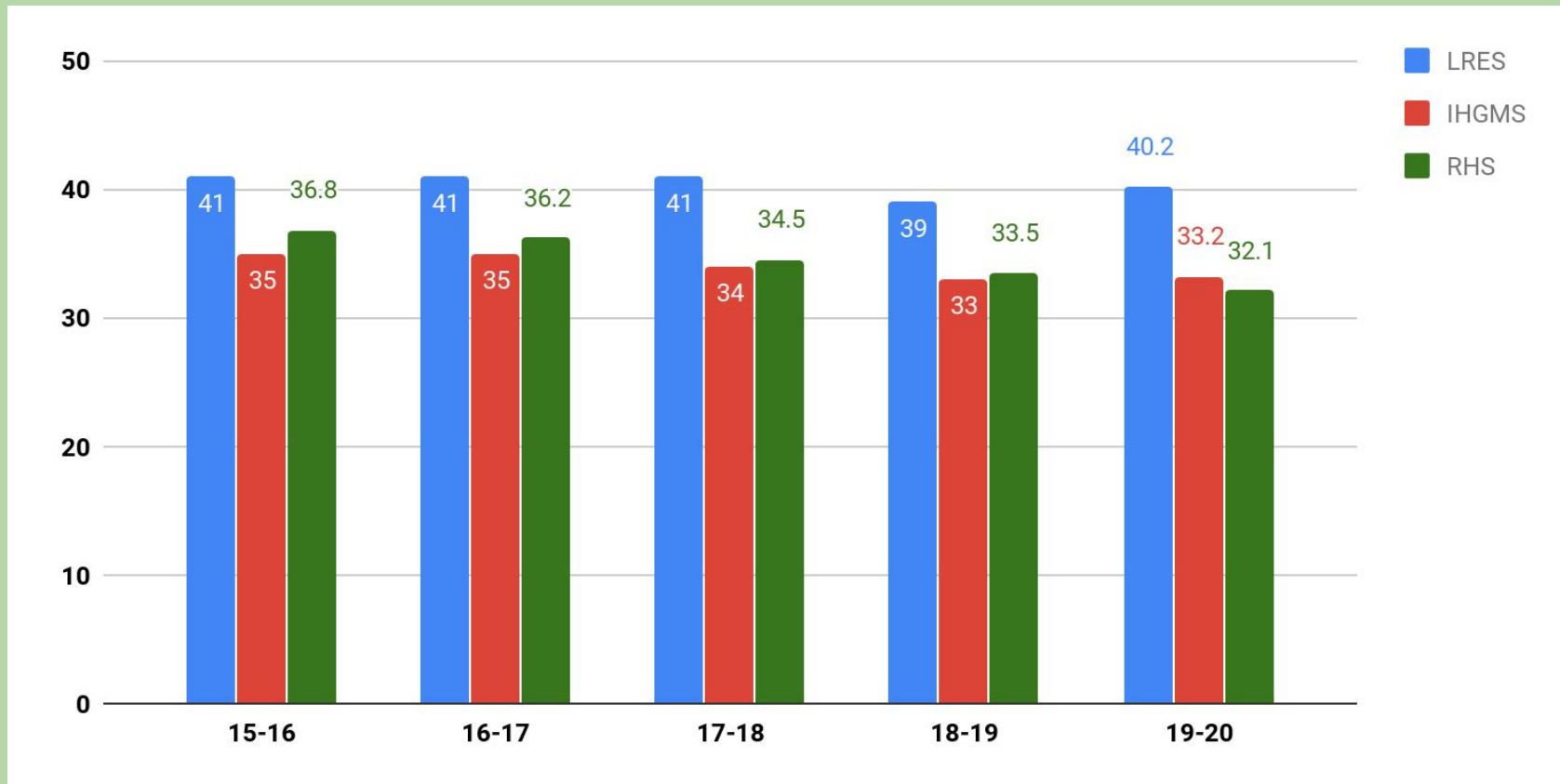
Based on October 1 enrollment figures, including students placed out of District

Student Enrollment for Districts with Division III Schools



(October 1, 2019 Enrollment Data)

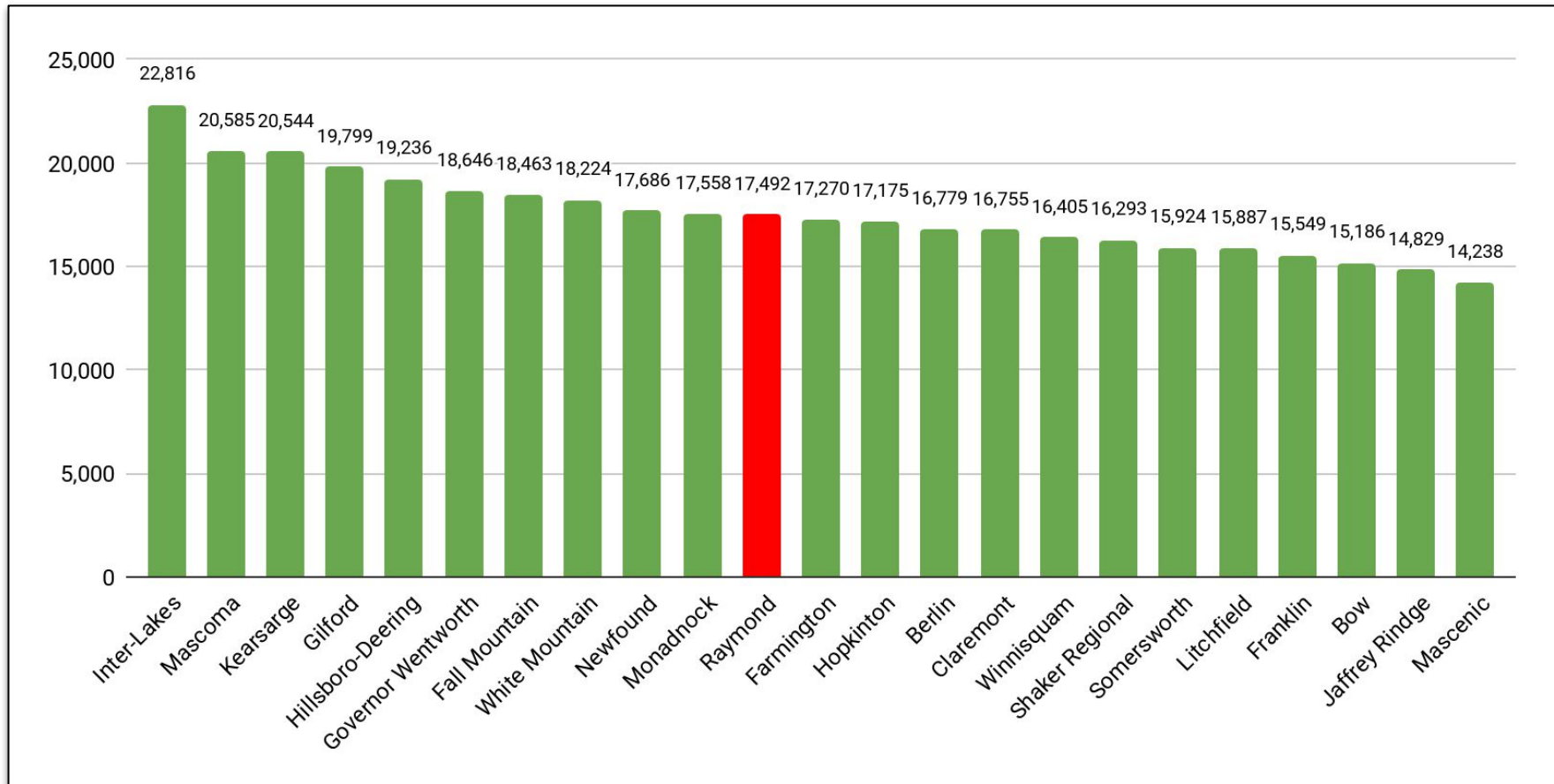
Five Year Teacher Comparison by School



TOTALS **112.8** **112.2** **109.5** **105.5** **105.5**

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

Per Pupil Cost for Districts with Division III Schools



2018-2019 (Data received 12/18/19)

State Average: \$16,345

Slide updated 1/6/2020

Raymond School District Cost Per Pupil

	15-16	16-17	17-18	18-19	19-20 (Est)
Average Daily Membership	1,334	1,297	1,224	1,211	1,224
Raymond's Cost Per Pupil	14,394	14,991	16,679	17,492	17,876
State Average Cost Per Pupil	14,902	15,311	15,865	16,345	16,852

2020 - 2021

Budget Development Goals

- Develop a fiscally conservative budget that provides the best value for our community
- Advance the long term improvement goals of the District in accord with our Strategic and Technology Plans
- Maintain appropriate student/teacher ratios and range of educational programs

Raymond School District Operating Budget

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 \$25,902,672 (twenty five million, nine hundred two thousand, six hundred seventy two dollars)? Should this article be defeated, the default budget shall be \$25,674,781 (twenty five million, six hundred seventy four thousand, seven hundred eighty one 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. (This article does not include appropriations proposed under any other warrant article.)

**Raymond School
District**

**2019-2020
Operating
Budget**

25,376,498

**2020-2021
Board Budget**

25,902,672

2.1% Increase

526,174

2020 - 2021 Program Initiatives

Location	Initiative	Reason	Cost
LRES - Preschool	Part-time preschool coordinator	Provide leadership and oversight in all aspects of the preschool program to improve compliance and enhance programming. This position will be partially (\$20,000) grant funded with \$29,030 from the general fund.	\$29,030
District - Curriculum	Propose the implementation of a K-12 STEM program	In accord with our Strategic Plan, implement the first phase of a K-12 STEM program focusing on computer science.	\$26,955
District - Human Resources	Proposed Part Time Human Resources Assistant	In support of our Strategic Plan, to strengthen and support the workforce, with a special emphasis on induction of new employees.	\$21,353

2020 - 2021

Program Initiatives - Continued

Location	Initiative	Reason	Cost
District - Technology	Proposed Technology Integration/Data Manager Position	In support of our Technology Plan and to further the goals of our Strategic Plan (ex. competency based grading, the use of data to inform improvements, and teacher use of technology to improve teaching and learning).	\$80,560
District - Technology	Proposed technologies to enhance safety and security in our schools	In support of our Strategic Plan, this initiative will further reinforce a safe and secure school environment for students and staff.	\$5,560
Total of All New Initiatives Combined			\$163,458

Raymond School District Staffing Adjustments

Salary & Benefits Increase (Decrease)

Salary & Benefits for adding Part-Time Preschool Coord.	29,030
Salary & Benefits for adding Part-Time Human Resource Asst.	21,353
Salary & Benefits for adding Technology Integration/ Data Manager	80,560
Salary & Benefits for removing Music Teacher IHGMS	(102,198)
Total Net Increase	\$28,745

On December 19, 2019 the Budget Committee voted to reduce the Proposed School Board Budget of \$26,002,672 by \$100,000, bringing the bottom line budget to \$25,902,672.

On January 8, 2020 the School Board voted to recommend the Budget Committee bottom line amount. We are currently in the process of determining precisely which account lines will be reduced.

With that being said, all of the following slides in **lavender** are slides that will be adjusted by these reductions, once they are determined.

Raymond School District Comparison by Object Codes

	19-20 Budget	20-21 Budget	Additional Cost (Savings)
Salaries 100's	11,537,123	11,742,861	205,738
Benefits 200's	6,503,261	6,461,562	(41,699)
Purchased Prof Services 300's	1,370,098	1,540,421	170,323
Purchased Prop Services 400's	446,682	469,564	22,882
Purchased Other Services 500's	2,206,655	2,410,512	203,857
Supplies, Energy & Books 600's	1,103,143	1,160,919	57,776
Property 700's	295,222	289,391	(5,831)
Other 800's	53,617	54,783	1,166
Interest 800's	447,314	464,107	16,793
Principal 900's	648,383	623,554	(24,829)
Food Service Contribution 900's	45,000	65,000	20,000
Federal Funds Projects	720,000	720,000	0
Totals	25,376,498	26,002,674	626,176

Raymond School District Benefits Analysis

	19-20 Budget	20-21 Budget	Additional Cost (Savings)
Health	3,641,362	3,603,205	(38,157)
Retirement	1,607,339	1,619,883	12,544
Social Security	866,565	849,356	(17,209)
Dental	144,676	145,301	625
Workers' Comp & Unemployment	137,770	138,291	521
Tuition & Workshops	82,850	82,700	(150)
Life, Disability & FSA	22,699	22,826	127
Totals	6,503,261	6,461,562	(41,699)

Raymond School District Purchased Services Analysis

	19-20 Budget	20-21 Budget	Additional Cost (Savings)
Student Tuitions	1,061,128	1,255,498	194,370
Student Professional Services	1,155,091	1,303,409	148,318
Transportation	971,502	995,584	24,082
Repairs & Service Contracts	446,682	469,564	22,882
Property & Liability Insurance	95,047	80,594	(14,453)
Legal Services	50,000	55,000	5,000
Other Services	245,485	262,848	17,363
Totals	4,024,935	4,422,497	397,562

Raymond School District Supplies and Property Analysis

	19-20 Budget	20-21 Budget	Additional Cost (Savings)
Electricity & Oil	410,252	439,110	28,858
Supplies	345,381	342,548	(2,833)
Equipment & Furniture	295,222	289,391	(5,831)
Books & Software	174,308	207,298	32,990
Food	173,202	171,963	(1,239)
Dues & Fees	52,312	53,393	1,081
Totals	1,450,677	1,503,703	53,026

Budget Summary by School

**Lamprey
River Elementary
School**

**2019-2020
Operating Budget**

6,408,704

**2020-2021
Board Budget**

6,435,441

.42% Increase

26,737

Elementary Comparison by Object Codes

	19-20 Budget	20-21 Budget	Additional Cost (Savings)
Salaries 100's	3,579,649	3,687,362	107,713
Benefits 200's	2,064,885	2,019,447	(45,438)
Purchased Professional Services 300's	29,300	3,050	(26,250)
Purchased Property Services 400's	141,346	141,721	375
Purchased Other Services 500's	15,985	20,735	4,750
Purchased Other Services 500's (Tuitions)	235,078	258,315	23,237
Supplies 600's	268,686	259,379	(9,307)
Property 700's	72,375	43,832	(28,543)
Other 800's	1,400	1,600	200
Totals	6,408,704	6,435,441	26,737

**Iber Holmes
Gove Middle
School**

**2019-2020
Operating
Budget**

5,841,261

**2020-2021
Board Budget**

5,818,779

.38% Decrease

(22,482)

Middle School Comparison by Object Codes

	19-20 Budget	20-21 Budget	Additional Cost (Savings)
Salaries 100's	3,238,855	3,184,109	(54,746)
Benefits 200's	1,809,375	1,700,219	(109,156)
Purchased Professional Services 300's	75,462	83,603	8,141
Purchased Property Services 400's	100,971	106,237	5,266
Purchased Other Services 500's	27,250	27,815	565
Purchased Other Services 500's (Tuitions)	225,414	334,060	108,646
Supplies 600's	262,410	274,466	12,036
Property 700's	100,119	106,700	6,581
Other 800's	1,405	1,570	165
Totals	5,841,261	5,818,779	(22,502)

**Raymond
High School**

**2019-2020
Operating
Budget**

5,993,066

**2020-2021
Board Budget**

6,204,577

3.53% Increase

211,511

High School Comparison by Object Codes

	19-20 Budget	20-21 Budget	Additional Cost (Savings)
Salaries 100's	3,041,145	3,039,672	(1,473)
Benefits 200's	1,632,866	1,725,182	92,316
Purchased Professional Services 300's	148,304	122,896	(25,408)
Purchased Property Services 400's	114,064	120,826	6,762
Purchased Other Services 500's	76,922	82,310	5,388
Purchased Other Services 500's (Tuitions)	600,636	663,123	62,487
Supplies 600's	283,310	317,706	34,396
Property 700's	81,906	118,509	36,603
Other 800's	13,913	14,353	440
Totals	5,993,066	6,204,577	211,511

Food Service

**2019-2020
Operating
Budget**

578,057

**2020-2021
Board Budget**

601,149

4.0% Increase

23,092

Food Service Comparison by Object Codes

	19-20 Budget	20-21 Budget	Additional Cost (Savings)
Salaries 100's	263,712	275,596	11,884
Benefits 200's	103,161	117,172	14,011
Purchased Property Services 400's	11,056	11,818	762
Purchased Other Services 500's	550	550	0
Food 600's	173,202	171,963	(1,239)
Supplies 600's	21,071	20,660	(411)
Property 700's	4,000	2,000	(2,000)
Other 800's	1,305	1,390	85
Totals	578,057	601,149	23,092

District-Wide

**2019-2020
Operating
Budget**

6,555,410

**2020-2021
Board Budget**

6,942,725

5.75% Increase

387,318

District-Wide Comparison by Object Codes

	19-20 Budget	20-21 Budget	Additional Cost (Savings)
Salaries 100's	1,413,762	1,556,122	142,360
Benefits 200's	892,974	899,542	6,568
Purchased Professional Services 300's	1,117,032	1,330,872	213,840
Purchased Property Services 400's	79,245	88,962	9,717
Purchased Other Services 500's	1,024,820	1,023,604	(1,216)
Supplies 600's	94,464	116,745	22,281
Property 700's	36,822	18,350	(18,472)
Other 800's	35,594	35,870	276
Interest 800's	447,314	464,107	16,793
Principal 900's	648,383	623,554	(24,829)
Food Service 900's	45,000	65,000	20,000
Federal Grants	720,000	720,000	0
Totals	6,555,410	6,942,728	387,318

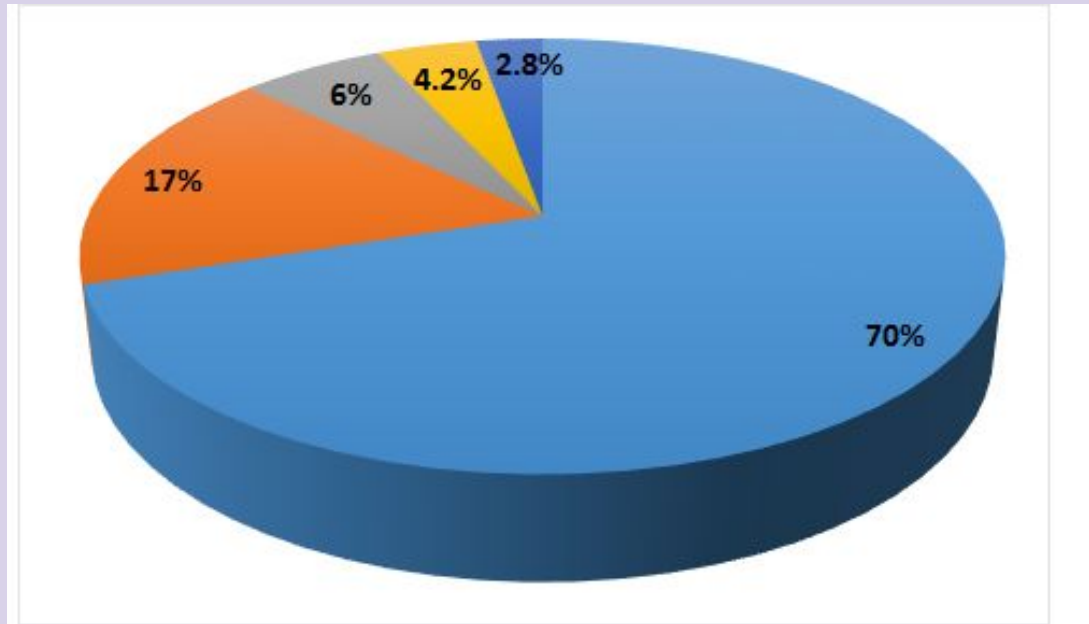
Budget Comparison

2019-2020 to 2020-2021

2020 – 2021 Operating Budget	25,902,672
2019 – 2020 Operating Budget	<u>25,376,498</u>
Net Increase	526,174

Budget Distribution

25,902,672



 Salaries & Benefits:	18,204,423
 Purchased Services:	4,420,497
 Supplies, Food & Utilities:	1,570,093
 Principal & Interest:	1,087,661
 Federal Funds:	720,000

Raymond School District Estimated Revenues

	<u>2019-2020</u>	<u>2020-2021</u>
Adequate Education Grant	5,345,185	5,535,044
Additional One Time Grant - Adequate Aid	0	320,699
State Education Tax	2,067,603	2,117,702
Building Aid	310,510	297,455
Catastrophic Aid	151,047	130,000
Vocational, Charter & Child Nutrition	<u>35,666</u>	<u>35,000</u>
Total State Revenues	<u>7,910,011</u>	<u>8,435,900</u>
Federal Grants	720,000	720,000
Medicaid	175,000	175,000
Child Nutrition	<u>205,000</u>	<u>200,000</u>
Total Federal Revenues	<u>1,100,000</u>	<u>1,095,000</u>
Food Service Sales	356,919	394,149
SchoolCare Surplus Returns	111,350	110,000
Tuitions, Indirect Fees, Impact Fees and Interest	69,394	100,150
After School Fees	40,000	40,000
Before School Fees	<u>0</u>	<u>45,000</u>
Total Estimated Revenues	9,587,674	10,220,199

Estimated Impact of Operating Budget on Local Tax Rate

	<u>19-20</u>	<u>20-21</u>
General Fund Operating Expenses	24,078,441	24,581,523
Food Service Operating Expenses	578,057	601,149
Federal Fund Expenses	<u>720,000</u>	<u>720,000</u>
Total Expenses	25,376,498	25,902,672
Less Estimated Revenues	<u>(9,587,674)</u>	<u>(10,220,199)</u>
Net Operating Budget	15,788,824	15,682,473
Decrease in Net Operating Budget		(106,351)
Net Assessed Valuation		942,174,978
Estimated Impact on Tax Rate (per \$1,000)		(\$0.11)

Capital Reserve Funds

Shall the School District vote to raise and appropriate the sum of \$333,076 (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 2020-2021 Capital Improvement Program?

Raymond School District Equipment, Facilities Maintenance And Replacement Capital Reserve Fund (established in 2006)	\$265,951
Technology Capital Reserve Fund (established in 2001)	\$ 55,000
Food Service Equipment Capital Reserve Fund (established in 2006)	\$ 12,125
	Total \$333,076

Equipment/Facilities Capital Reserve Fund from Surplus

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?

Energy Efficiency

Shall the School District vote to authorize the School Board to enter into a multi- year lease purchase agreement for the installation of up to \$1,743,064 (one million seven hundred forty three thousand and sixty four dollars) of energy saving equipment and associated building and facility improvements at Raymond High School and Iber Holmes Gove Middle School, and further to raise and appropriate \$125,216 for annual lease payments to be partially offset by energy savings and a resulting reduction in costs? This lease agreement will contain a non-appropriation clause. Lease payments in future years will be \$125,216, guaranteed energy savings will be \$65,738, so the estimated future budget impact, if this article passes, is \$59,478.

Energy Efficiency Funds to Equipment/Facilities Capital Reserve Fund from Surplus

Shall the School District vote to raise and appropriate up to \$150,000 (one hundred and fifty thousand dollars) to be placed in the existing Equipment, Facilities Maintenance and Replacement Capital Reserve Fund (established in 2006) for the purpose of energy saving equipment and building improvements, with such amount to be funded from the year-end undesignated fund balance available on July 1? No amount to be raised by additional taxation. This warrant article is contingent upon the passing of Article V.

Equipment/Facilities Capital Reserve Funds from the Water Well Funds

Shall the School District vote to raise and appropriate the sum of \$55,997 (fifty-five thousand, nine hundred and ninety seven 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?

Appropriation of One-Time Funds

Shall the School District vote to raise and appropriate \$320,669 (three hundred twenty thousand, six hundred sixty nine dollars) for the purpose of school facility infrastructure projects with the sum to be offset by a one-time grant of “fiscal disparity” funds in the amount of \$320,669 as part of the State’s adequacy aid to the District. No amount to be raised by additional taxation. This Article is a special warrant article.

Estimated School Portion of Local Tax Rate

	2019-20	Tax Rate	2020-21	Est Tax Rate	Change
Net Operating Budget	15,788,824	\$16.83	15,682,473	\$16.72	(\$0.11)
Surplus	285,776	(\$0.30)	*		
EEI Warrant Article			125,216	\$0.13	\$0.13
Capital Reserve Warrant Article	333,076	\$.35	333,076	\$.35	\$0.00
School Portion of Local Tax Rate		\$16.88			
State Education Tax	2,067,603	\$2.24	2,117,702	\$2.30	\$0.06

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