



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	Superintendent
Patrick Arsenault	Youth Learning Director
Robert Bickford	IHGMS Principal
Brigitte Cunningham	IHGMS Assistant Principal
Judith DiNatale	Food Service Director
Kevin Federico	Technology Director
Dorothy Franchini	LRES Assistant Principal
Todd Ledoux	Safety & Facilities Director
Michael Hatfield	Director of Student Services
Karen Stuart	Director of Human Resources
Fiona Coomey	RHS Assistant Principal
Dr. Michael Whaland	Director of Curriculum, Instruction & Assessment
Marjorie Whitmore	Business Administrator
Steven Woodward	RHS Principal
Laura Yacek	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.

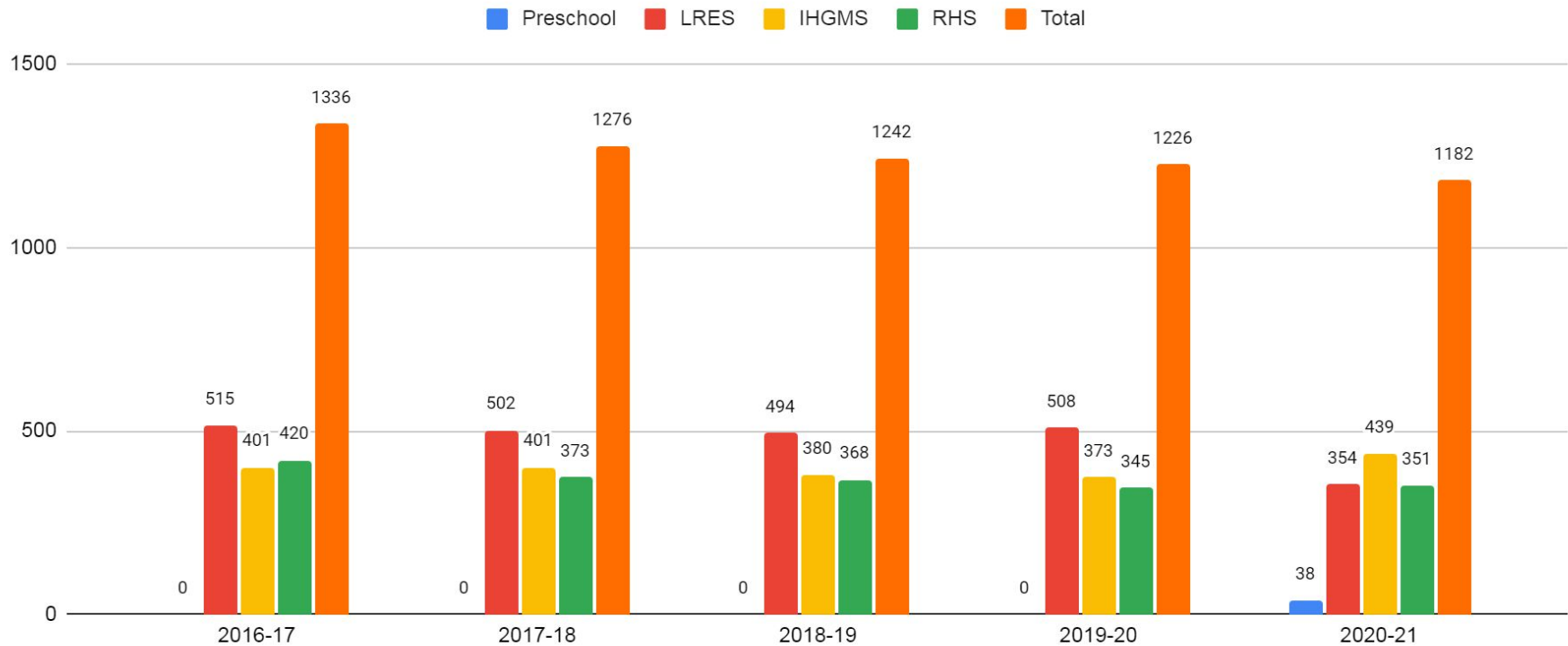
Raymond School District - Overall

2020-2021 Operating Budget	2021-2022 Board Budget	Difference
\$25,902,671	\$26,386,721	\$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 time to half time)	(\$70,645)
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 Decrease	(\$428,826)

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 (Tuitions)	\$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	2021-2022 Board Budget	% Change
\$5,804,477	\$6,124,689	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	2021-2022 Board Budget	% Change
\$7,000,729	\$7,929,679	13.27%

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

Assistant Treasurer

- In 1999 Raymond voters authorized the District treasurer, with the approval of the school board, to appoint a deputy treasurer per RSA 197:24-a at no cost to the district.
- In 2010 the statute allowing for a deputy treasurer (RSA 197:24-a) was amended to allow the treasurer with the approval of the school board to appoint a deputy treasurer without the need to go to voters.
- A deputy treasure has not been appointed to date. However, this is recommended by our auditors.
- In order to remedy the situation in a transparent way, the Board seeks to call attention to the small amount that is proposed in this budget.
- In this FY 22 budget the School Board incorporated **\$538** in the FY21-22 (\$500 Stipend & \$38 FICA) to be used as a training stipend for a Treasurer appointed deputy treasurer. This will allow the District to make provisions for a backup treasurer.

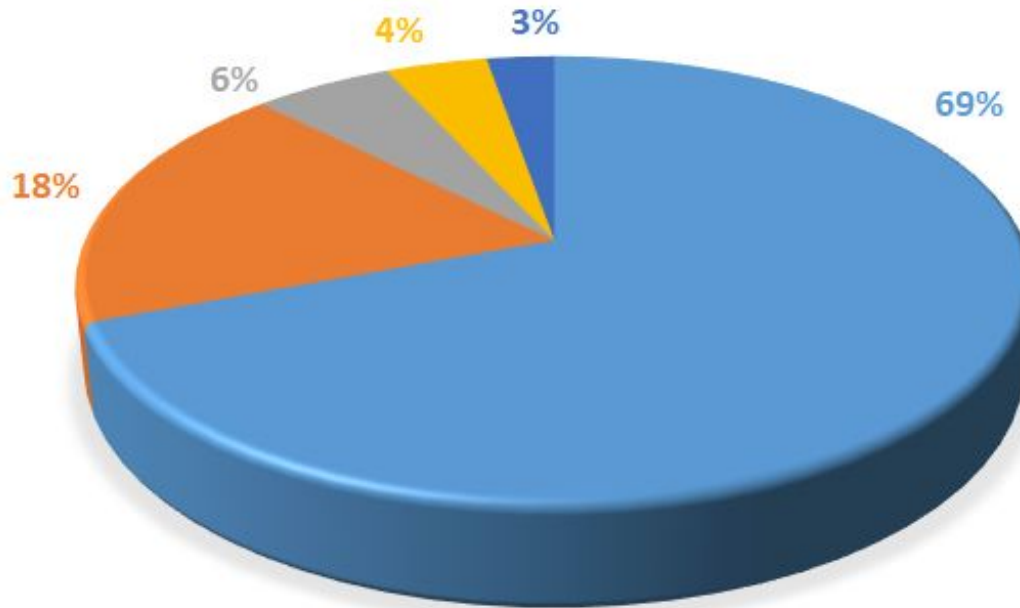
Budget Comparison

2020-2021 to 2021-2022

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

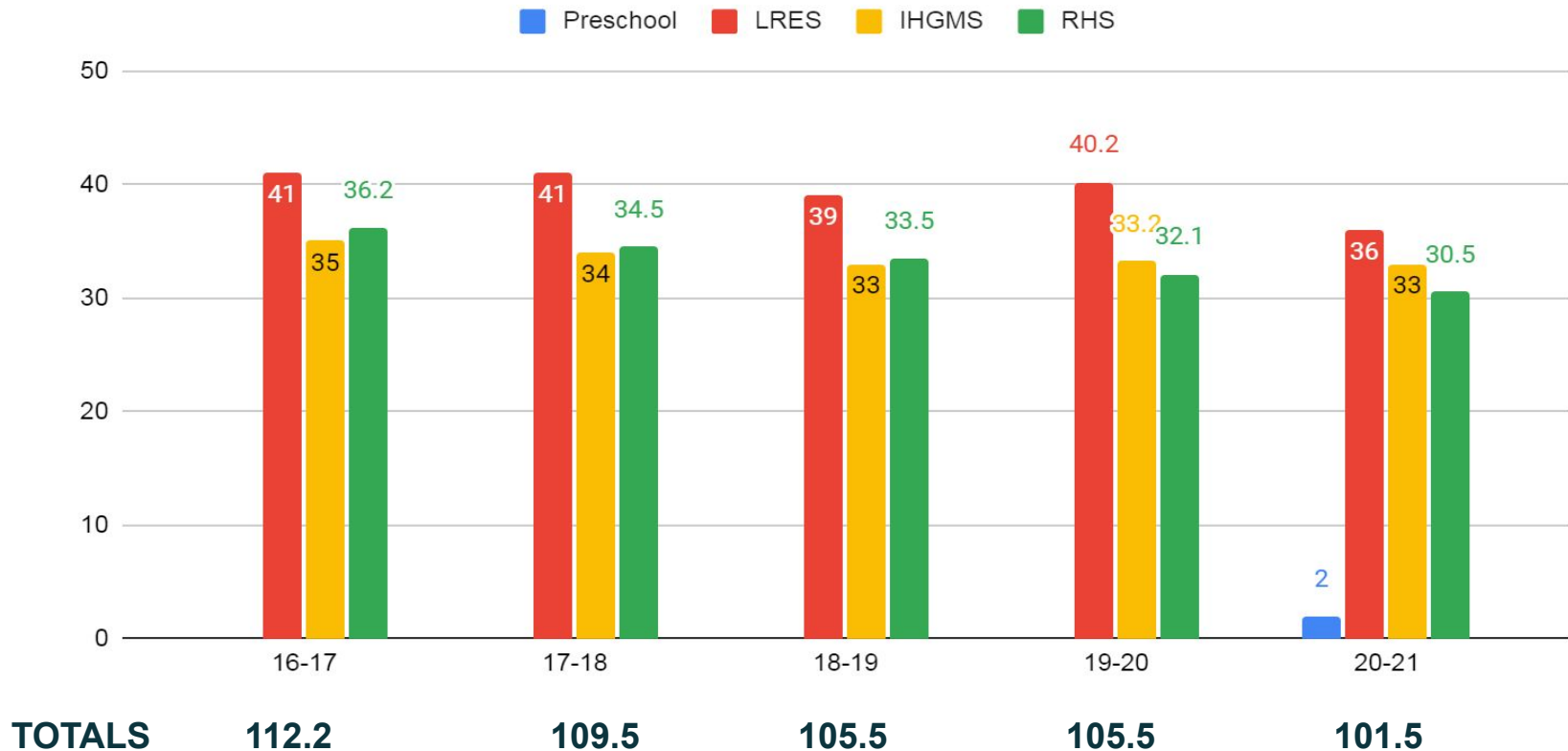
Board Budget Distribution

26,386,721



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

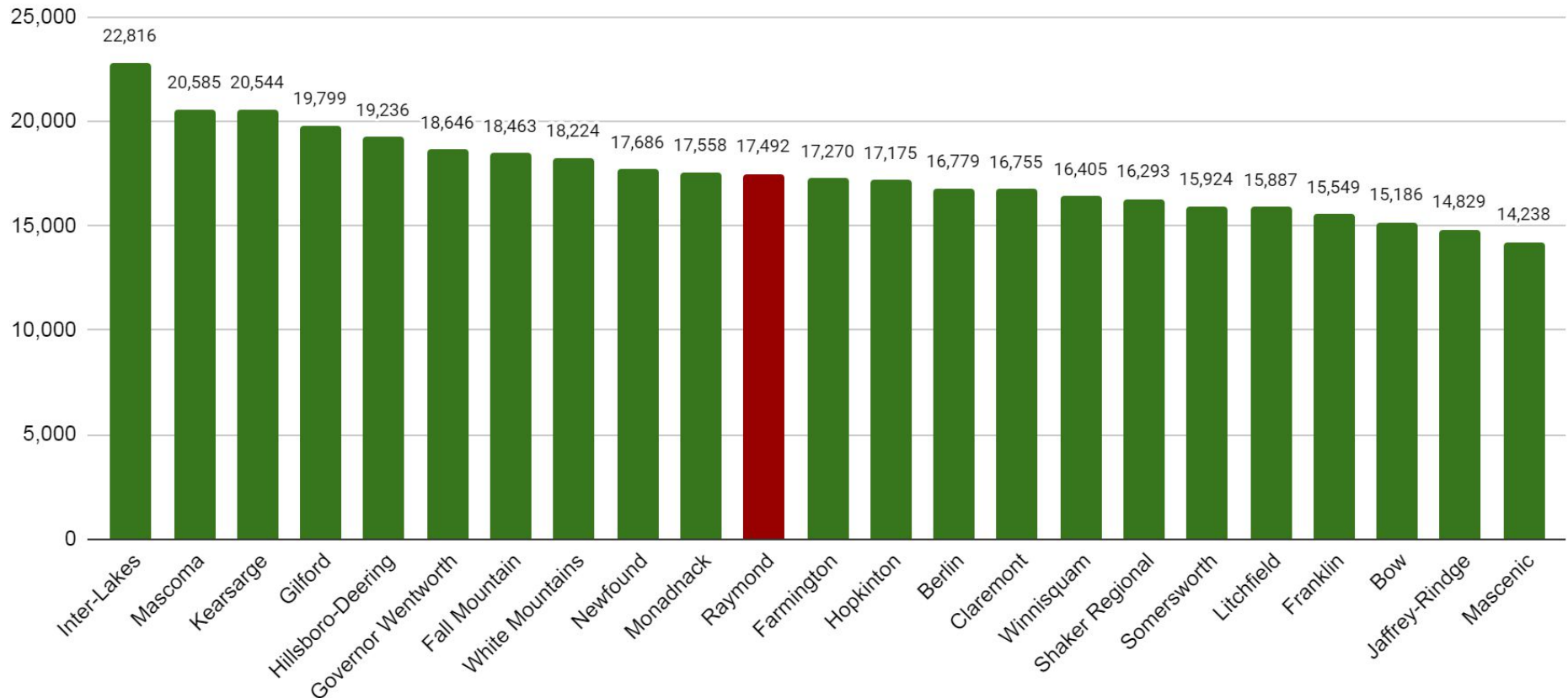
Five Year Teacher Comparison by School



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.)

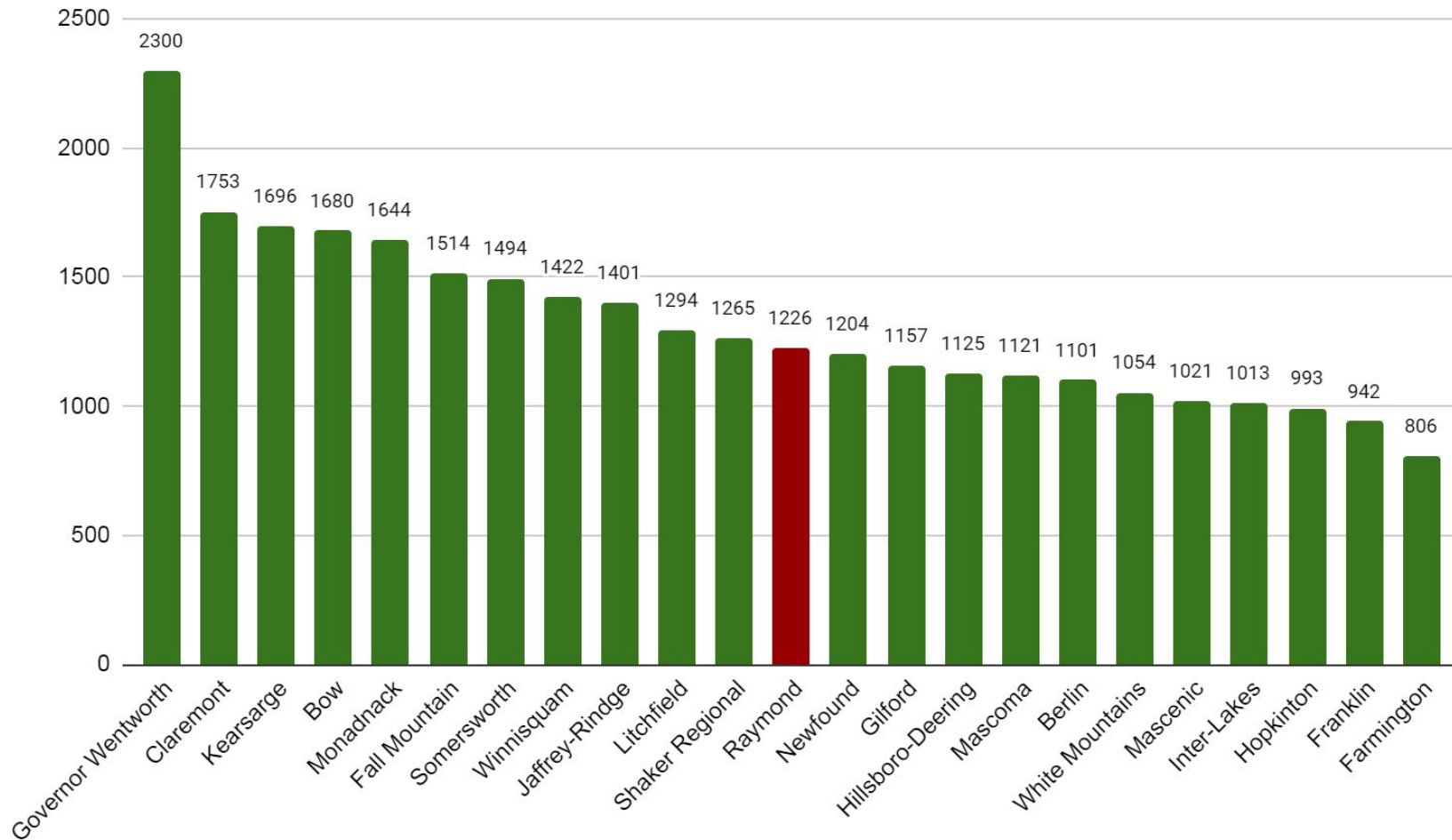
Beginning in the 2020-21 school year, LRES no longer includes preschool and grade 4. Preschool is reported as a separate school and grade 4 is reported as part of IHGMS.

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 II 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

Budget Questions?

Warrant Articles Summary

1. Election of Officers
2. Operating Budget
3. REA Collective Bargaining Agreement
4. Capital Reserve Funds
5. CRF Contribution from Year End Balance
6. Water Easement Agreement
7. Up to 5% Retention of Funds

Financial Implications of New Agreement Between District and the Raymond Education Association

- No agreement has been reached to date
- Information will be shared when it is available

Capital Reserve Funds

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?

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

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

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

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.

Estimated School Portion of Local Tax Rate

	2020-2021	Tax Rate	2021-2022	Est Tax Rate	Change
Net Operating Budget	\$16,076,789	\$16.87	\$17,277,449	\$18.13	\$1.26
Surplus	\$553,541	(\$0.58)	TBD		
REA/District CBA	_____		TBD		
Capital Reserve Warrant Article	\$333,076	\$0.35	\$375,000	\$0.39	\$0.04
School Portion of Local Tax Rate		\$16.64		TBD	TBD
State Education Tax	\$2,117,702	\$2.27	\$2,130,251	\$2.28	\$0.01



Questions?