



Raymond School District

**School Board Budget Summary
2022-2023**

Introductions

Raymond School Board Members

Joseph Saulnier
John Harmon
Ada Vadeboncoeur
Anthony Clements
Dawn Leamer

Introductions

(continued)

David DeRuosi, Jr.	Interim Superintendent of Schools
Marjorie Whitmore	Business Administrator
Michael Hatfield	Director of Student Services
Steven Woodward	RHS Principal
Fiona Coomey	RHS Assistant Principal
Robert Bickford	IHGMS Principal
Brigitte Cunningham	IHGMS Assistant Principal
Laura Yacek	LRES Principal
Dorothy Franchini	LRES Assistant Principal
Patrick Arsenault	Youth Learning Director
Judith DiNatale	Nutrition Services Director
Brittany L'Heureux	Technology Director
Todd Ledoux	Safety & Facilities Director
Karen Stuart	Director of Human Resources
Jessica Caron	Director of Student Behavioral Health

Budget Focus

- The budget we are presenting was a collaborative effort of the entire administrative team.
- The budget was developed to support our district goals while looking for opportunities to create efficiencies.
- The budget, while fiscally conservative, was developed in a manner not to adversely affect our ability to perform and move our programs forward next year.

Budget Focus

(Continued)

- We will continue to do our best to support and maintain appropriate class sizes.
- Advance the District's five-year Strategic Plan.
- To ensure FY 23 funds will be sufficient to continue to sustain a safe and healthy learning environment for all students and staff.
- We recognize we are presenting this budget prior to School Board approval December 1, 2021.

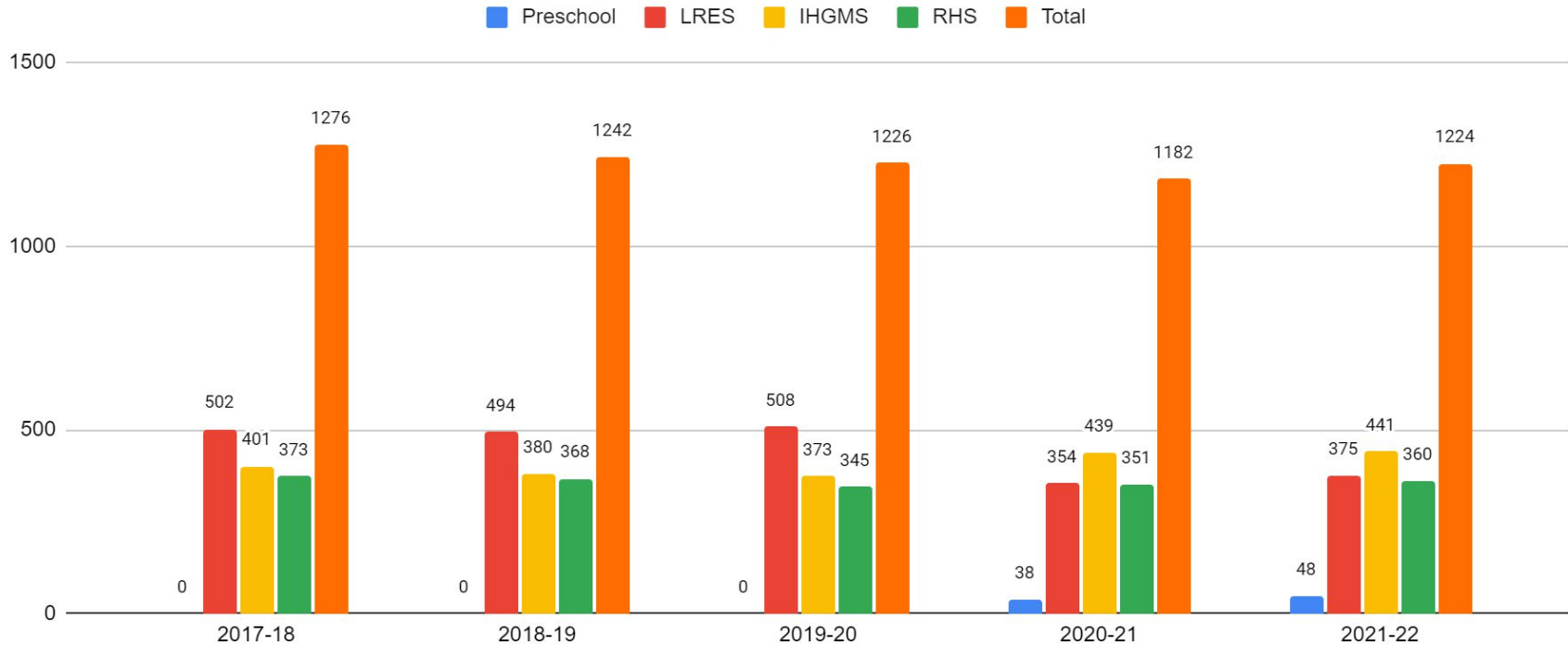
Raymond School District - Overall

2021-2022 Operating Budget	2022-2023 Board Budget	Difference
\$26,237,757	\$26,798,318	\$560,561

2021-2022 School Board Budget Snapshot

- Net increase in School District proposed budget \$560,561 (2.14% Increase)
- Current building enrollment – 1,224

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

Majority of DW Curriculum Director	(\$93,399)
RHS JAG Program	(\$55,000)
Reduction in Salaries	(\$200,000)
Total Net Decrease	(\$348,399)

Amounts for employee reductions include salary and benefits.

Raymond School District Notable Areas of Increase

Contracted Student Services	\$152,307
Transportation	\$18,036
Student Tuitions	<u>\$231,813</u>
Total Net Increase	\$402,156

Raymond School District Benefits Analysis

	2021-2022 Budget	2022-2023 Budget	Additional Cost (Savings)
Health	\$3,516,826	\$3,810,186	\$293,360
Dental	\$142,512	\$143,576	\$1,064
Life & Disability	\$11,531	\$11,769	\$238
Social Security	\$853,411	\$856,422	\$3,011
Retirement	\$1,923,314	\$1,937,698	\$14,384
Tuition & Workshops	\$84,750	\$84,450	(\$300)
Unemployment, Workers' Comp & FSA	\$119,231	\$101,868	(\$17,363)
Totals	\$6,651,575	\$6,945,969	\$294,394

Raymond School District Purchased Services Analysis

	2021-2022 Budget	2022-2023 Budget	Additional Cost (Savings)
Student Tuitions	\$1,279,511	\$1,511,324	\$231,813
Student Professional Services	\$1,641,956	\$1,687,263	\$45,307
Transportation	\$1,122,045	\$1,140,081	\$18,036
Repairs & Service Contracts	\$409,463	\$422,666	\$13,203
Property & Liability Insurance	\$79,612	\$64,752	(\$14,860)
Legal Services	\$60,000	\$60,000	\$0
Other Services	\$250,752	\$225,821	(\$24,931)
Totals	\$4,843,339	\$5,111,907	\$268,568

Raymond School District Supplies and Property Analysis

	2021-2022 Budget	2022-2023 Budget	Additional Cost (Savings)
Electricity & Oil	\$366,231	\$403,596	\$37,365
Supplies	\$337,141	\$326,449	(\$10,692)
Equipment & Furniture	\$260,821	\$227,707	(\$33,114)
Books & Software	\$210,250	\$227,794	\$17,544
Food	\$153,646	\$131,451	(\$22,195)
Dues & Fees	\$53,725	\$55,113	\$1,388
Totals	\$1,381,814	\$1,372,110	(\$9,704)

Budget Summary

Lamprey River Elementary School

2021-2022 Operating Budget	2022-2023 Board Budget	% Change
\$5,583,409	\$5,629,540	.83%

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

	2021-2022 Budget	2022-2023 Budget	Additional Cost (Savings)
Salaries 100's	\$3,187,382	\$3,116,989	(\$70,393)
Benefits 200's	\$1,836,147	\$1,844,579	\$8,432
Purchased Professional Services 300's	\$3,000	\$1,000	(\$2,000)
Purchased Property Services 400's	\$92,212	\$94,388	\$2,176
Purchased Other Services 500's	\$15,475	\$14,975	(\$500)
Purchased Other Services 500's (Tuitions)	\$188,000	\$310,700	\$122,700
Supplies 600's	\$205,553	\$207,049	\$1,496
Property 700's	\$53,740	\$37,960	(\$15,780)
Other 800's	\$1,900	\$1,900	\$0
Totals	\$5,583,409	\$5,629,540	\$46,131

Budget Summary

Iber Holmes Gove Middle School

2021-2022 Operating Budget	2022-2023 Board Budget	% Change
\$6,112,560	\$6,534,387	6.9%

Middle School Comparison by Object Codes

	2021-2022 Budget	2022-2023 Budget	Additional Cost (Savings)
Salaries 100's	\$3,289,847	\$3,395,330	\$105,483
Benefits 200's	\$1,956,838	\$2,204,417	\$247,579
Purchased Professional Services 300's	\$17,082	\$19,360	\$2,278
Purchased Property Services 400's	\$113,612	\$116,892	\$3,280
Purchased Other Services 500's	\$33,423	\$34,844	\$1,421
Purchased Other Services 500's (Tuitions)	\$385,738	\$437,383	\$51,645
Supplies 600's	\$254,492	\$295,328	\$40,836
Property 700's	\$58,828	\$28,318	(\$30,510)
Other 800's	\$2,700	\$2,515	(\$185)
Totals	\$6,112,560	\$6,534,387	\$421,827

Budget Summary

Raymond High School

2021-2022 Operating Budget	2022-2023 Board Budget	% Change
\$6,056,050	\$6,079,842	0.39%

High School Comparison by Object Codes

	2021-2022 Budget	2022-2023 Budget	Additional Cost (Savings)
Salaries 100's	\$2,966,942	\$2,924,740	(\$42,202)
Benefits 200's	\$1,703,674	\$1,777,936	\$74,262
Purchased Professional Services 300's	\$113,220	\$46,220	(\$67,000)
Purchased Property Services 400's	\$107,267	\$111,560	\$4,293
Purchased Other Services 500's	\$64,119	\$67,968	\$3,849
Purchased Other Services 500's (Tuitions)	\$705,773	\$763,241	\$57,468
Supplies 600's	\$276,187	\$290,160	\$13,973
Property 700's	\$104,303	\$81,879	(\$22,424)
Other 800's	\$14,565	\$16,138	\$1,573
Totals	\$6,056,050	\$6,079,842	\$23,792

Budget Summary

School Nutrition Services

2021-2022 Operating Budget	2022-2023 Board Budget	% Change
\$620,200	\$626,806	1.07%

School Nutrition Services Comparison by Object Codes

	2021-2022 Budget	2022-2023 Budget	Additional Cost (Savings)
Salaries 100's	\$282,207	\$285,039	\$2,832
Benefits 200's	\$148,072	\$177,039	\$28,967
Purchased Property Services 400's	\$11,982	\$10,588	(\$1,394)
Purchased Other Services 500's	\$520	\$320	(\$200)
Food 600's	\$153,646	\$131,451	(\$22,195)
Supplies 600's	\$20,383	\$19,179	(\$1,204)
Property 700's	\$2,000	\$1,800	(\$200)
Other 800's	\$1,390	\$1,390	\$0
Totals	\$620,200	\$626,806	\$6,606

Budget Summary District-Wide

2021-2022 Operating Budget	2022-2023 Board Budget	% Change
\$7,865,538	\$7,927,743	0.79%

District-Wide Comparison by Object Codes

	2021-2022 Budget	2022-2023 Budget	Additional Cost (Savings)
Salaries 100's	\$1,765,391	\$1,778,883	\$13,492
Benefits 200's	\$1,006,844	\$941,998	(\$64,846)
Purchased Professional Services 300's	\$1,739,412	\$1,830,879	\$91,467
Purchased Property Services 400's	\$84,390	\$89,238	\$4,848
Purchased Other Services 500's	\$1,168,114	\$1,162,351	(\$5,763)
Supplies 600's	\$157,007	\$146,123	(\$10,884)
Property 700's	\$41,950	\$77,750	\$35,800
Other 800's	\$34,670	\$34,670	\$0
Interest 800's	\$481,371	\$499,260	\$17,889
Principal 900's	\$601,389	\$581,591	(\$19,798)
Food Service 900's	\$65,000	\$65,000	\$0
Federal Grants	\$720,000	\$720,000	\$0
Totals	\$7,865,538	\$7,927,743	\$62,205

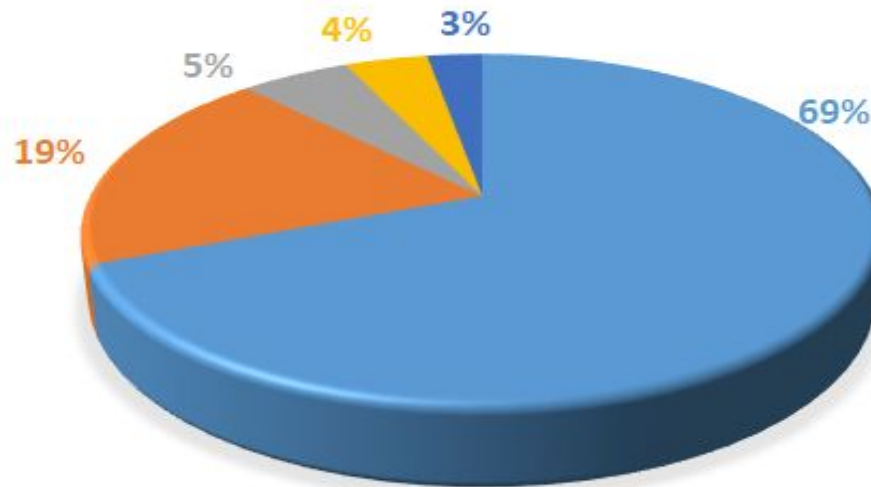
Budget Comparison

2021-2022 to 2022-2023

2021-2022 Operating Budget	\$26,237,757
2022-2023 Board Budget	\$26,798,318
Net Change	\$560,561

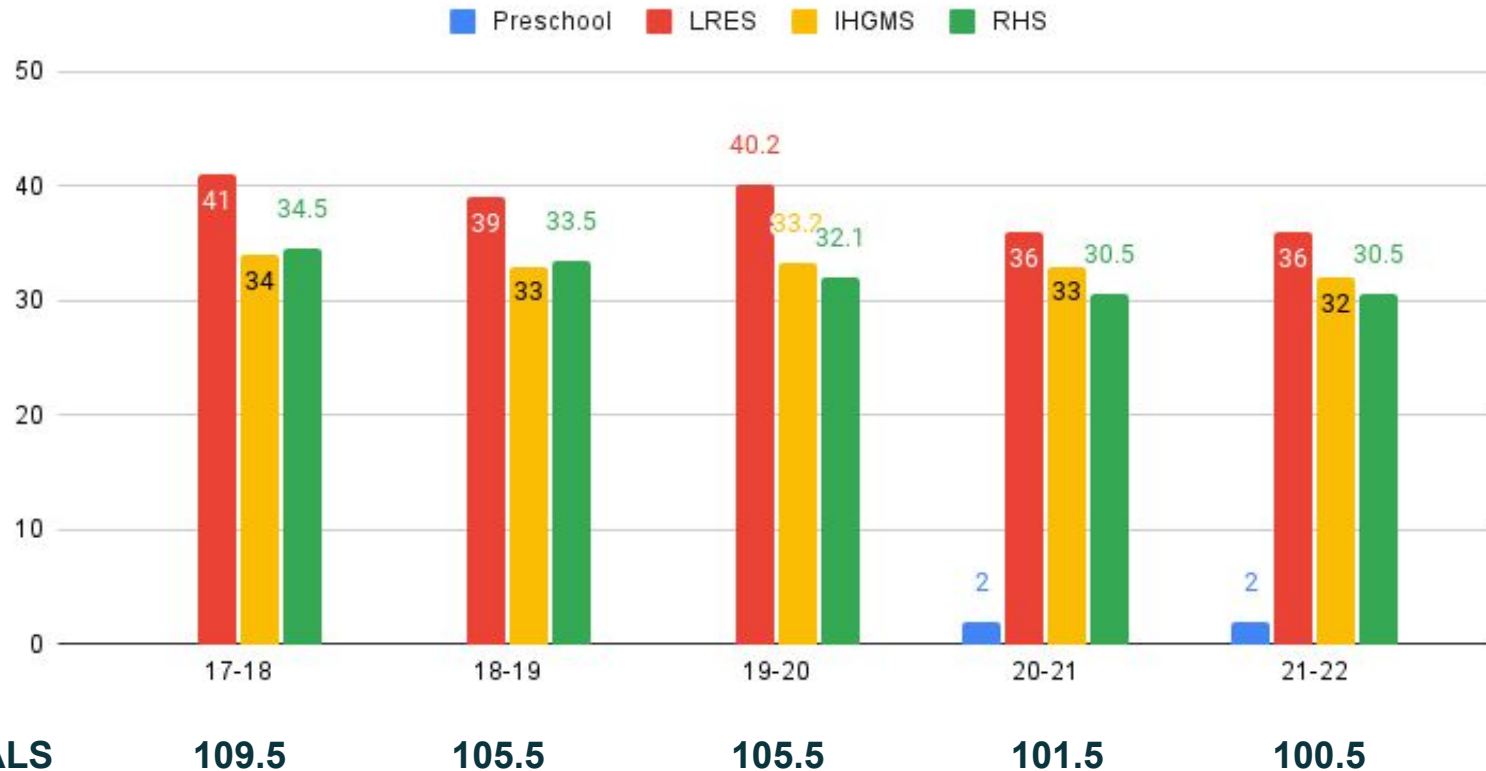
Board Budget Distribution

26,798,318



	Salaries & Benefits:	18,446,949
	Purchased Services:	5,111,907
	Supplies, Food & Utilities:	1,438,611
	Principal & Interest:	1,080,851
	Federal Funds:	720,000

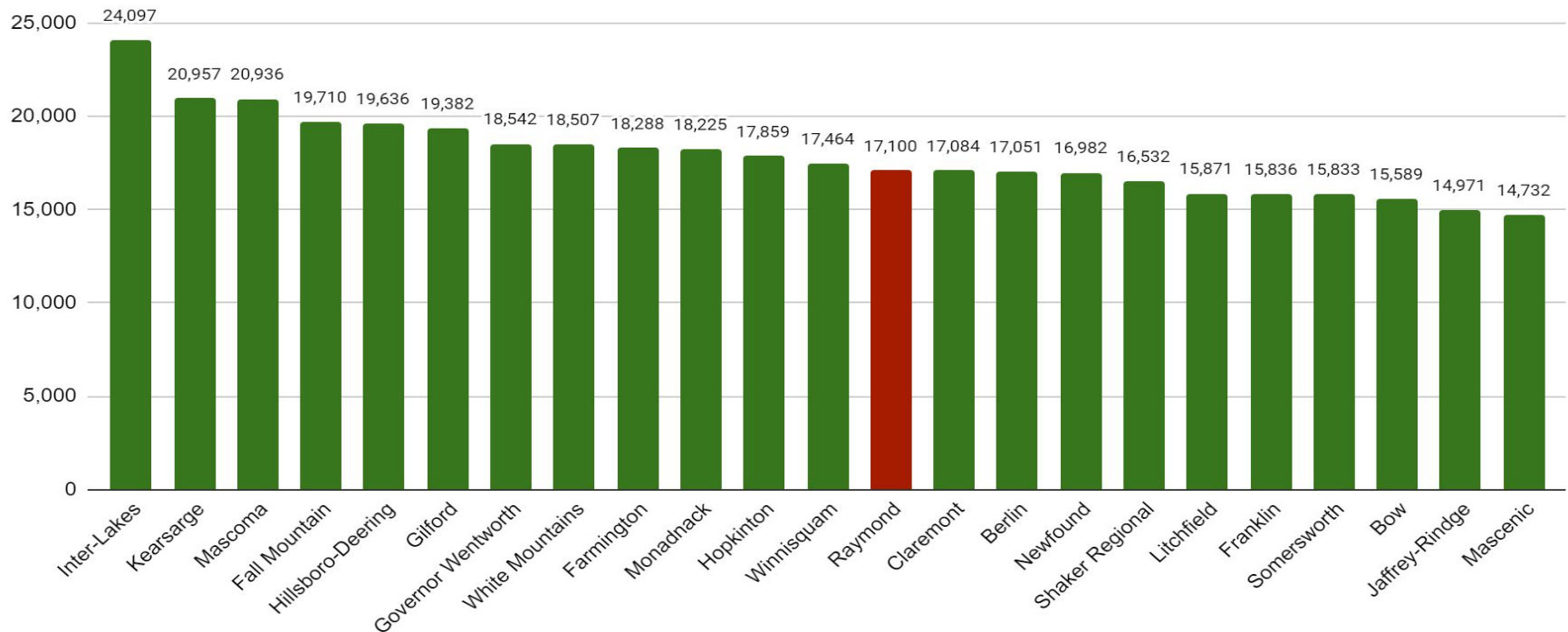
Five Year Teacher Comparison by School



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.)

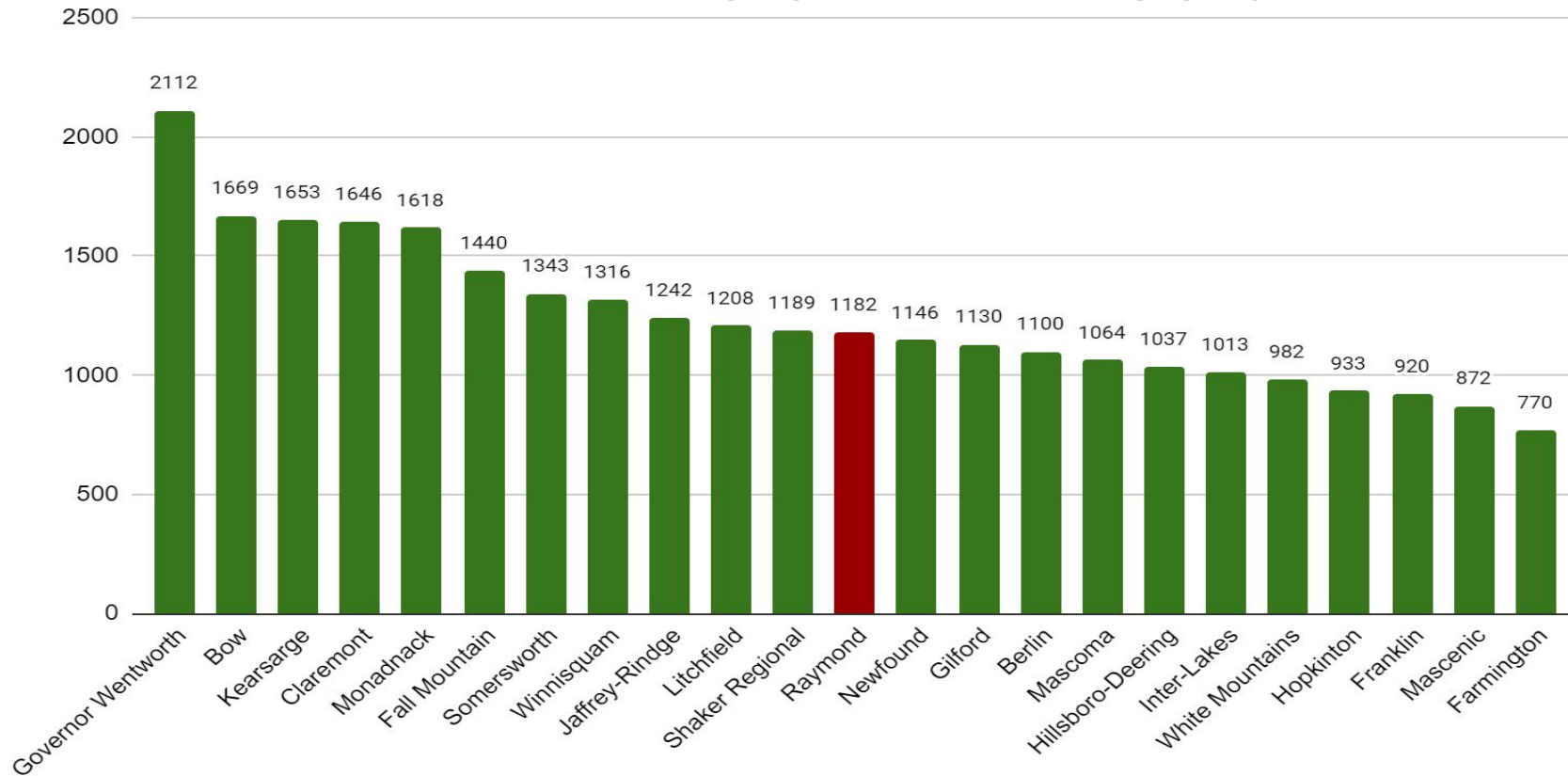
Beginning in the 2020-21 school year, LRES no longer includes preschool and grade 4. Preschool is reported as a separate school and grade 4 is reported as part of IHGMS.

Per Pupil Cost for Districts with Division III Schools



2019-2020 (most recent data)
State Average: \$16,823.88

Student Enrollment for Districts with Division II Schools



(Most Recent Data, posted by NH DOE 10/1/20)

Raymond School District Estimated Revenues

	2021-2022	2022-2023
Adequate Education Grant	\$4,645,770	\$5,986,013
State Education Tax	\$2,130,251	\$1,533,071
Building Aid	\$284,432	\$272,745
Special Education Aid	\$130,000	\$130,000
Vocational, Charter, & Child Nutrition	\$32,000	\$32,000
Total State Revenues	\$7,222,453	\$7,953,829

Continued....

Raymond School District

Estimated Revenues - Continued

	2021-2022	2022-2023
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	\$200,000	\$165,000
Tuitions, Indirect Fees, Impact Fees, and Interest	\$122,673	\$150,200
After School Fees	\$40,000	\$105,000
Before School Fees	\$45,000	\$60,000
Total Estimated Revenues	\$9,119,275	\$9,953,178

Estimated Impact of Board Operating Budget on Local Tax Rate

	2021-2022	2022-2023
General Fund Operating Expenses	\$24,897,557	\$25,451,512
Food Service Operating Expenses	\$620,200	\$626,805
Federal Grant Expenses	\$720,000	\$720,000
Total Expenses	\$26,237,757	\$26,798,317
Less Estimated Revenues	(\$9,119,275)	(\$9,953,178)
Net Operating Budget	\$17,118,482	\$16,845,139
Increase in Net Operating Budget		(\$273,343)
Net Assessed Valuation		\$1,315,003,359
Estimated Impact on Tax Rate (per \$1,000)		(\$0.21)

Budget Questions?

Warrant Articles Summary

Election of Officers

Operating Budget

REA Collective Bargaining Agreement

RESS Collective Bargaining Agreement

Capital Reserve Funds

CRF Contribution from Year End Balance

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

Financial Implications of New Agreement Between District and the Raymond Educational Support Staff

- 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 \$412,500 (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 2022-2023 Capital Improvement Program?

Raymond School District Equipment, Facilities Maintenance And Replacement Capital Reserve Fund (established in 2006)	\$160,305
Technology Capital Reserve Fund (established in 2001)	\$150,000
Food Service Equipment Capital Reserve Fund (est. in 2006)	\$102,195
Total	\$412,500

General Uses of the Funds in this Warrant Article

As outlined in the District's Capital Improvement Plan:

- IHGMS Bathroom Floor Upgrade
- IHGMS Replace Chain Link Fence
- LRES Replace 14 Windows
- LRES Replace 8 Outside Doors
- IHGMS Replace Steamer
- LRES Replace Convection Oven
- 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 **\$400,000** (four hundred 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 \$400,000 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.



Questions?