The background of the entire page is a child's drawing. It features a large, textured orange vase at the bottom. From the top of the vase, several yellow flowers with dark brown outlines and centers are growing. The flowers have multiple petals and are set against a light blue background. The drawing style is simple and characteristic of a young child's artwork.

Rye School District
2015 - 2016
Proposed Operating Budget

Rye School Board

Peggy Balboni, Chairperson
Catherine Hillman
Scott Marion
Michael Moody
Jeanne Moynahan

Superintendent of Schools
Salvatore H. Petralia

2015 – 2016 RYE SCHOOL DISTRICT BUDGET

	<u>SECTION</u>
REPORTS AND EXECUTIVE SUMMARY	1
PROPOSED OPERATING BUDGET OVERVIEW	2
CHART OF ANTICIPATED REVENUES AND CREDITS	3
PROPOSED OPERATING BUDGET SUMMARY COMPARISON REPORT	4
PROPOSED OPERATING BUDGET COMPARISON REPORT	5
DEFAULT BUDGET	6
SALARY COMPARISON REPORT, SCHEDULE AND STAFF SALARIES	7
MAINTENANCE OBJECTIVES	8
ENROLLMENT PROJECTIONS	9

SECTION 1 REPORTS AND EXECUTIVE SUMMARY

There are eight (8) separate reports and overviews included in this section and the reviewer would be encouraged to carefully read each one of these reports/overviews so that he/she may be able to better understand the goals that the Board has set for both this year and next year.

These eight (8) documents are as follows:

Rye School Board Overview - This is a brief overview written by the Rye School Board in relation to the Board's goals, initiatives and short rationale for the proposed budget that are occurring in the schools.

Rye School Board Goals - This document is the compendium of the Rye School Board goals for 2015-2016. The document clearly shows the goal, who is responsible to help meet that goal, how the goal is being met, when the goal is expected to be achieved and the current status.

Superintendent of School's Letter - The Superintendent of Schools has provided an overview letter of the proposed 2015-2016 Rye School District budget.

Curriculum Overview - This is an overview and visionary document, written by the Assistant Superintendent, for curriculum implementation and enhancement in the Rye School District.

Rye Elementary School Overview – This is an overview and visionary document, as written by the Rye Elementary School Principal, for the goals, initiatives and vision for the Rye Elementary School. Included with this overview is a three (3) year snapshot of potential major appropriations that are being considered in curriculum, technology, and facilities at the school. Also included is a five (5) year technology plan.

Rye Junior High School Overview – This is an overview and visionary document, as written by the Rye Junior High School Principal, for the goals, initiatives and vision for the Rye Junior High School. Included with this overview is a three (3) year snapshot of potential major appropriations that are being considered in curriculum, technology, and facilities at the school.

Special Education Overview – This report is a comprehensive overview of the special education services for grades kindergarten through grade 12 with individual sections on preschool, elementary, junior high and high school. A vision has also been included with the document and several charts depicting student disabilities.

Executive Summary - This report is a financial impact summary of the proposed 2015-2016 budget and the factors (drivers) that have influenced the appropriation requests. The report should serve as a concise summary of the proposed budget.

School Board Overview

This fall, the Rye School Board worked with administrators to develop a 2015-16 school budget that will continue to provide a high quality educational program that meets the needs of our Rye students. We plan to have the best resources and support available to teachers and students to ensure that our students meet or exceed curriculum standards in all areas. Every year, we consider several important factors to realize this broad goal:

- We track student population needs to determine effective staffing ratios.
- We review staff qualifications, evaluation procedures and professional growth needs to be sure that our staff members have the necessary skills to meet the individual learning needs of our students. As our student needs change, our staffing needs will change accordingly.
- We analyze student assessment data to determine our programming needs. We allocate the resources necessary to improve curriculum (including technology, materials and textbooks).
- We evaluate our facility needs to be sure that we have sufficient space and equipment to provide a safe and healthy environment for our students and staff.

Each year the Board reviews student data, parent surveys, and administrator and staff input to develop annual goals that align with our mission “to provide an outstanding learning and teaching environment that meets every child’s academic, social, physical and personal needs”. This year we identified three broad focus areas: Student Engagement; Instructional Quality; and Meaningful Content. As we transition to the greater rigor associated with the Common Core standards the Rye School District goals focus on improving assessments; developing new performance tasks; improving our students’ depth of knowledge; and supporting our staff with meaningful evaluation and professional development opportunities. These goals require the school district to continue to invest in curriculum materials and technology as a tool for learning, data collection and communication for students, staff and parents.

In developing the 2015-16 budget, Rye School Board members made cost-effective choices that maximize student-learning opportunities. The major factors considered in this budget were declining student enrollment; increased special education and ESOL needs, and increased high school tuition costs. To that end, a teaching position at the elementary school and the Assessment Coordinator/High School Liaison were eliminated; and special education aides, ESOL and specialist positions were added. High school tuition (up \$108,067) and special education (up \$107,527) appropriations are equal to the budget increase. The Rye School District proposed gross budget is up \$206,089, or 1.56%, from the 2014-15 school budget. We feel that this modest increase will allow the school district to continue to maintain high quality programs and reasonable class sizes. In this budget book, you will find an executive summary which details the major drivers in the development of the 2014-15 budget.

In addition, there are overviews from the Superintendent, Assistant Superintendent, the Rye Special Education Coordinator, and both principals, which further illustrate the specific needs and accomplishments of Rye students. We have also included a report detailing the exit data of the 2013-14 senior Rye students who attended Portsmouth High School.

Please note that this budget does not include any increases associated with the collective bargaining agreement between the Rye School District and the Association of Coastal Teachers/Rye. The current agreement expires on June 30, 2015. Should a new agreement be reached before January 13, 2015, the Rye School Board will add a separate warrant article to address any proposed increases.

Rye School Board Goals 2014-2015
August 12, 2014

Student Engagement

1. Increase the depth and rigor of instructional and assessment tasks so students can engage with meaningful content and skills.
2. Improve the Learning Compact to increase students' engagement in their learning and development.

Instructional Quality

3. Recruit and retain the highest quality educators by ensuring that Rye Public Schools continues to offer a high quality workplace.
4. Successfully implement the plan for effective teaching.
5. Improve the capacity of educators to differentiate instruction and challenge all students.

Meaningful Content

6. Increase the focus, depth and rigor of all curricular areas so that student learning is targeted to the most essential and enduring content and skills, including the Common Core State Standards.

SUPERINTENDENT OF SCHOOLS
18 POST ROAD
GREENLAND, NH 03840
(603) 422-9574
FAX (603) 431-0019

GREENLAND CENTRAL SCHOOL
70 POST ROAD
GREENLAND, NH 03840
(603) 431-6723
FAX (603) 430-7683

MAUDE H. TREFETHEN SCHOOL
CRANFIELD STREET
NEW CASTLE, NH 03854
(603) 436-5416
FAX (603) 427-1918

NEWINGTON PUBLIC SCHOOL
133 NIMBLE HILL ROAD
NEWINGTON, NH 03801
(603) 436-1482
FAX (603) 427-0692

RYE ELEMENTARY SCHOOL
461 SAGAMORE ROAD
RYE, NH 03870
(603) 436-4731
FAX (603) 431-6702

RYE JUNIOR HIGH SCHOOL
501 WASHINGTON ROAD
RYE, NH 03870
(603) 964-5591
FAX (603) 964-3881

December 4, 2014

Dear Colleagues and Members of the Rye Community,

I am honored to present the Administration's proposed school budget for fiscal year 2016 which focuses on our students and is dedicated to their learning. With increased expectations for students and staff, the focus of this budget is how to best address the educational needs of our students while being cognizant of the economic realities of the District. The proposed budget is designed to support our endeavors to provide a sound educational environment for our student to be stimulated and grow. This budget represents the dedication and hard work of many individuals and is a reflection of the resources needed to sustain a high-quality education for all students in the Rye School District.

The proposed fiscal year 2016 budget represents a 1.56% increase over fiscal year 2015. Please be advised that the Board and the Teachers' Association are involved in contractual negotiations over the Collective Bargaining Agreement. All increases in cost items from a tentative agreement, under State law, will be included in a separate warrant article.

The following are areas of focus included in the fiscal year 2016 budget:

- net decrease of one (1) full time classroom teacher to offset declining student enrollment;
- increase in tuition costs for students to attend Portsmouth High School;
- meeting the obligations of federal and state requirements in special education;
- promoting extended learning opportunities for students;
- continued investment in professional learning for staff;
- increased costs assessed by the New Hampshire Retirement System;
- reduction of 1.1 administrative positions; and
- increase in the district assessment (potential tax rate increase per \$1,000 of property valuation) for the proposed budget, not including any warrant articles is \$0.32.

I wish to commend members of the Rye School Board, educators, parents, and community members for their commitment during this budgeting process. In the next several weeks, this budget will be extensively reviewed, analyzed and formulated by further discussion and input from the Rye School Board, the Rye Budget Committee, parents, and members of the community. I look forward to engaging the community in these deliberations.

Sincerely,



Salvatore Petralia
Superintendent, SAU 50

Curriculum, Assessment, and Instruction
Rye School District
Kelli R. Killen,
Assistant Superintendent

Curriculum:

This year teachers and staff in the Rye School District will be taking one last look to ensure that all curriculum is aligned to New Hampshire's College and Career Ready Standards. (<http://www.education.nh.gov/instruction/curriculum/index.htm>) From the standards, Essential Skills have been written to determine what exactly is needed to meet that standard. You will see these in the classroom as "I can.." statements. These statements serve as the targets of the daily lessons and activities in each classroom.

Some examples are:

- I can read a story, name the characters, and tell what happened. (Grade 1)
- I can use more than one source to read about a topic and compare the information. (Grade 4)
- I can fill in a missing number to make a number sentence true. (Grade 3)
- I can add and subtract single digit positive and negative numbers. (Grade 7)

Parent Information Sessions

The first parent session on Math and Common Core Standards was held in Rye on November 20. It was a joint sponsored event by the Rye PTA and Rye School Board to provide information for parents on these topics. Forty plus were in attendance to learn background on the Common Core Standards and spend time examining the specific expectations in Math at their child's grade level.

Assessment:

STAR Assessment by Renaissance Learning:

Both Rye Elementary School and Rye Junior High will pilot the first year of STAR Assessments, computer adaptive tests that are valid, reliable and aligned with the Common Core, which will replace the NWEA assessment previously used. STAR is a universal screening of early literacy, reading and math that will be administered three times per year to monitor how student achievement is relative to the Common Core Standards. The assessments will be taken on individual computers or iPads with results available almost instantly after a test is scored. The first administration was completed in September 2014 and results overall were very positive. The percentages for proficiency at each grade level are listed below.

Grade	Reading	Math
K	83%	-----
1 st	78%	-----
2 nd	79%	74%
3 rd	78%	92%
4 th	76%	80%
5 th	90%	95%
6 th	74%	87%
7 th	77%	79%
8 th	83%	85%

Smarter Balanced Assessment

For the first time in ten years, our students in grades 3 to 8 will not participate in the state NECAP testing in the areas of Reading, Writing, and Mathematics. This test has been discontinued and replaced with the new state assessment, Smarter Balanced Assessment. This assessment will be given in the late spring of 2015. In order to prepare our teachers and students, I conducted training sessions with all teachers and administrators. The sessions consisted of understanding the types of items and performance task components that students will be expected to complete. Different from the NECAP items, these will require students to apply their learning, not just recall specific content. By having this awareness now, teachers can begin to add these types of items on their own classroom assessments in each subject so that students become familiar with the format. Also, teachers will be revising the projects/performance tasks they currently do to better reflect the steps that students will be asked to complete on the Smarter Balanced Assessment.

The Science NECAP will still be given in May of 2015 as it is the only assessment available at this time for science. Only 4th and 8th grade students take this assessment. Again, Rye students performed well on this assessment in May of 2014. Listed below are the percentages of proficiency.

Grade	Proficient with Distinction/Proficient	State
8	53%	25%
4	71%	46%

Instruction:

Math in Focus is the math program that the Rye District is using in grades K to 8 to teach the math curriculum. The program is adapted from the math series used in Singapore and is commonly referred to as “Singapore Math”. This math program has a focused sequence to the skills and concepts so there is very little need to review or repeat the learning at following grades. Because of this focus, students are able to move further in their math learning compared to students in other programs. This focus also gives the impression that some topics are too demanding for a grade level, and as students transition into the program they will have the necessary skills to meet the more challenging material. Number sense, basic facts, and computation are the focus at grades K to 2. Grades 3 to 5 have in-depth work with fractions and proportional reasoning. Problem solving is a priority at each grade level and grades 6-8 are learning the underlying concepts for completion of Algebra by the end of grade 8.

Technology is an important tool for access and opportunity for learning. The Rye School District’s Technology Plan is in the last year of a three year plan. The plan will be revised over the course of this year to reflect the best use of technology to support and enhance the learning of our students.

Each grade level team of teachers have been structured as data teams with the purpose of using the assessment information available to plan learning experiences that fit with student need. For example, the third grade level team will look at the results of the STAR assessment for reading and determine what skills the students did well on and what skills the students need to learn. With this information, teachers can plan the lessons so that students are learning what they are ready and need to learn so time is not wasted. The administrators have taken advantage of the free services of New Hampshire’s Department of Education consultants to train and work with the teams.

Pupil Services:

The following is information about areas of Pupil Services that the district supports for certain student subgroups that is required by law and the current number of students involved.

Home Education: These students’ education is provided by parents and not in a school setting.

ESOL; English for Speakers of Other Languages: These students have limited English proficiency due to English being a second language for them.

McKinney-Vento Act: These students meet the criteria as homeless.

Title I: These students are provided instructional support in reading and/or math.

Program	Number of Students K to 8
Home Education	12
ESOL	6
Homeless Education	3
Title I	19

SAU 50 Committees:

Professional Learning Advisory Committee The Professional Learning Advisory Committee is a group of teachers, staff, administrators, board members, and parents whose purpose is to oversee the SAU 50 Plan for Effective Teaching by evaluating the professional development in the SAU, providing parameters for that professional development, and managing mini-grants. The committee will also be reviewing the Learning Compact process.

Induction with Mentoring Committee

The Induction with Mentoring Committee is a group of teachers, administrators, and community members which is established by the SAU Plan for Effective Teaching. Responsibilities of the committee include having clarity on the components of the Induction with Mentoring program, overseeing the implementation of the program, evaluating the effectiveness of the program, planning the summer orientation, and mentor training.

SAU 50 Technology Advisory Committee

The SAU 50 Technology Advisory Committee is comprised of technology personnel, administrators, teachers, and school board members. The purpose of the committee is to create a common vision across the four districts and to establish priorities in terms of technology that will allow the districts to economize resources and be more efficient to support students and staff in their use of technology as a tool for learning. During the first meeting, the group reviewed the status of each district's Technology Plan. The committee will be reviewing the list of priorities previously established by the school boards, updating as needed, and reviewing Technology Plan models.



Rye Elementary School Overview **Suzanne Lull, Principal**

Rye Elementary has a long history of high academic standards and a commitment to meeting the needs of the whole child, valuing the personal, social, and physical needs of the student as well. With the Follow the Child initiative, RES creates personalized goals for each student with input from families. These goals are followed and revised, if necessary, with each subsequent year. Several days a week each grade sets aside a portion of their day for Learning Labs, where instruction is tailored to meet the needs of each individual for extra support, practice or enrichment.

This year Rye Elementary has adopted two new assessments for all children. STAR, a computer adaptive assessment, adjusts to each student. Easy to administer, the data is valid, reliable, and useful to educators to provide interventions and instruction in literacy and math. Fountas and Pinnell, a reading assessment, provides information on a student's accuracy, fluency, and comprehension when reading. These assessments are administered three times a year and as needed to monitor progress. Teachers have created grade-level teams to analyze this data and differentiate instruction accordingly.

RES uses a balanced literacy approach to the teaching of Reading, Writing, and English. In grades K-3 we are currently using Scott Foresman Reading Series called Reading Street. In grades 4 & 5 we use the Fountas and Pinnell Guided Reading approach where children are guided in reading through fiction and nonfiction texts. As Common Core standards dictate, more dedicated time is being spent on nonfiction texts and a closer reading of texts. As we move forward, reviewing our current programs and assessments to better meet the needs of these standards is a top priority that will continue to impact the budget in the coming years.

We are in our second year of Math in Focus. Math In Focus provides an authentic Singapore math curriculum, which highlights problem solving as the focus of mathematical learning. This program teaches concepts using a concrete–pictorial–abstract learning progression to anchor learning in real-world, hands-on experiences, supported by the integration of technology. It is through this program we are equipping our students to better understand and further their application of mathematical skills.

Common Core State Standards stipulate that technology be embedded in our curriculum. Technology is not a subject taught in isolation, but a tool used to create, collaborate, and communicate in the twenty-first century. Last year through the generosity of several grants we were able to jumpstart our three year plan to equip classrooms with multi-touch interactive whiteboards with projection and a mobile technology lab consisting of iPad's and Chromebooks that can be shared across classrooms. We need to continue on that path in the next two years to ensure all students have equal access to technology.

Class size continues to be an issue in Rye as well as most New Hampshire towns. With declining enrollment, tough decisions must be made as how to best meet the needs of the students with the staffing currently in the building without compromising the quality of education. Currently 286 students are educated under our roof. With declining enrollment, grade five will restructure from four classrooms to three. While we will continue to offer a departmentalized approach in this grade, three teachers will share one subject.

We continue to develop responsible citizenship qualities in our children. Student Council comprised of five elected officers and ten appointed representatives, embrace opportunities such as collecting food for the local food pantry, donating sneakers to children in the Bronx, collecting treats for our troops, and donating blankets for the local SPCA. Rachel's Challenge, a program creating a culture of kindness and compassion, was introduced to RES, supported in part by the Rye PTA and the Rye Foundation. The impact of Rachel's story is making a difference as children earned over 2,000 kindness links. Acceptance of each one's uniqueness and

strengths is demonstrated in our monthly Celebration Assemblies that brings the school community together to celebrate Rye Elementary and promote a positive school atmosphere. These programs and initiatives while not big budgetary items, contribute to the student's social/emotional health as well as creating good citizens.

Professional development has centered on creating rigor in the classroom. Workshops on understanding Webb's Depth of Knowledge coupled with Professional Learning Communities lays the groundwork for such rigor. Staff members have created personal as well as student growth goals to ensure that the focus remains on individual students and their success. Workshops on technology integration, using data to support instruction, along with understanding and implementing our new assessments continue to be areas of focus.

The physical plant has been well cared for, and one needs only to walk the halls to have an appreciation for the hard work of our custodial staff. Safety and energy effectiveness are two primary concerns we have when we consider the budget. The doors on the lower level were replaced this past year, which provided the lower level and fifth grade wing improved safety. Of primary concern now is a strobe light warning system in the event of a fire or lock down.

Thank you for the opportunity to express our needs and concerns to you in our 2014-2015 budget. If you have any further questions, my door is always open.



**Rye Elementary School
Three Year Overview**

DESCRIPTION	Amount	2015	2016	2017	Rationale for Expenditure	Anticipated Impact in Improving Instruction, Curriculum, Assessment or Professional Development
Curriculum						
Reading books/Series	unknown	2120.	X	X	With the Common Core State Standards the teaching of reading has changed from our current series (2007) . RES needs to address these changes in the coming years. Short in non-fiction titles	Students will better be able to meet the academic demands in CCSS.
Science	unknown		X	X	The Next Generation Science Standards are possibly upon us. We have very little for engineering which will be needed and more work with models.	Addresses the Next Generation Standards if they become adopted.
Technology						
SmartBoards w/ short arm projection for 3 classrooms	6583.	X 6583.	X 9013.	-	Interactive whiteboards allow for projection of materials and for students to work col- laboratively.	Allows us to fully implement curriculum and programs. Improves student engagement, collaboration, and teacher instruction.
iPad lab for classroom check out 10 iPads w/rolling cart	4780.	X	X	-	These would create classroom sets of iPads that classes can check out from a central place.	Creativity, collaboration, and research are all skills addressed with iPads. Common Core requires integration of technology as a tool in the curriculum.
Chromebooks	6624. per year	X	X	-	Our computer lab and COWs (computers on wheels) are aging and running on XP (no longer supported starting in 2014). Chromebooks are fast and allow for cloud storage. Add 20 books per year.	Meets technology requirements and helps students to transition to the Jr. High technology model. We are a Google for education site.

DESCRIPTION	Amount	2015	2016	2017	Rationale for Expenditure	Anticipated Impact in Improving Instruction, Curriculum, Assessment or Professional Development
Maintenance						
Phone System Rehaul	14,900		X		The company who installed our phone system used wires that belong to another system and therefore did not wire each classroom.	
Strobe lights for lockdown		X			Safety issue especially for lockdowns. Currently gym and music have a difficult time hearing the sound.	
Rekeying building (Keyless)			X		Better control of who uses building.	
Carpet in Library				X	The carpet is starting to look worn. Plan on three years out replacing.	
STAFFING						
1 FT Reading Specialist to replace 2 half time specialists			X		The primary grades need the support for literacy. We need a specialist to work with non-identified students in Tier 3 of RTI	Less children being referred for I.E.P
1 Technology Ass.		X			The load is heavy for 1 admin for 2 schools.	Keep the technology current and serviced
Math specialist to FT			X		We see a lot of need for support more than 4 days. Thinking outside the box the specialist might stay an hour before and after school to service children outside of normal classroom time.	Math instruction; tier 3 support

Rye Elementary School Five Year Technology Plan

	FY 2014	FY 2015	FY 2016	FY 2017	Prof. Dev.
Teacher Laptops	Maintenance	Maintenance	Maintenance	Maintenance	Instruction and Orientation provided at monthly meetings by Technology and Curriculum Integrator
Student Devices	<p>Purchase of iPads to complete computer room cart of iPads for classrooms to check out. Purchase a classroom set of Chromebooks for classes to check out.</p>	<p>Class set of Chromebooks for grade 3; class set of 10 iPads for computer room</p> <p>Evaluate the condition and usefulness of the oldest COWS and other laptops and desktops throughout the building and Recycle/Repurpose when necessary.</p>	<p>Class set of Chromebooks for grade 3; class set of 10 iPads for computer room</p> <p>Evaluate the condition and usefulness of the oldest COWS and other laptops and desktops throughout the building and Recycle/Repurpose when necessary.</p>	<p>Consider the needs of the teachers, evaluate the effectiveness of our existing solutions and make recommendations for additional student devices where needs exist.</p>	<p>iPad training and lesson development will be conducted by our Technology and Curriculum Integrator in collaboration with teachers</p>

	FY 2014	FY 2015	FY 2016	FY 2017	Prof. Dev.
Lab Computers	REAP GRANT purchase 20 new iMacs to replace computer lab PC's	Maintenance	Maintenance	Maintenance	Discussion of curriculum support and teaching methodology will determine best model
Subscriptions	BrainPop Jr., BrainPop, and BrainPop Espanol, as well as Discovery Streaming. These are subscriptions that provide teachers with libraries of video presentations that directly support curriculum goals.	Continue to evaluate resources available to teachers online and make recommendations when appropriate.	Continue to evaluate resources available to teachers online and make recommendations when appropriate.		Continue to evaluate resources available to teachers online and make recommendations when appropriate.
Infrastructure		Replacement of current application server and extension of server warranty on file server.	Maintenance and evaluation of current model with regard to meeting the needs of the school.		Maintenance and evaluation of current model with regard to meeting the needs of the school.

Rye Junior High Overview **Christopher Pollet, Principal**

In the era of the new standards and expectations, the Rye Junior High School has appropriately adjusted its program and continued to provide a high quality education with students meeting success in all aspects of student life. Rye Junior High School students move on to both public and private high schools where they are have continued success and enhance the school community.

As educators have stepped into the Common Core State Standards era, our professional philosophy continues to stay focused on student learning around a rigorous curriculum. Our work in Professional Learning Communities has allowed for teachers to look at their work through the eyes of student achievement. Professionals have established Student Learning Objectives for their content areas. As a school, we have identified areas that we feel are important to focus on through the year. Teachers will have set baseline measures for student achievement and check at the midyear and the end of the year for student growth. By looking at data through assessments (STAR Assessments, classroom measures), they can determine student understanding of curriculum and skills necessary to move to the next level or standard. We have formalized our Response to Instruction (RTI) as a way to reach all learners in an effective way. We are looking at assessment results and determining the best way to instruct students in regular classes as well as dividing them by individual needs to offer supports and challenge. We have designated times set aside in each grade to pursue this goal. We set high expectations for all students and believe that every child can and will achieve during their three years here.

Our process to stay connected with students and parents in our unique way is through our Advisory program and the Learning Compact. We have been working with our Advisory Program for four years, which creates small groups that meet with their advisor (a teacher). It is this program that allows us to institute the Learning Compact. It starts with the Student Information Form (filled out by teachers). The student's teachers to pass to the receiving team to help new teams differentiate their instruction fill out this Student Information Form. The Partnership with Parents Form (filled out by parents) is the second component of this compact. The Partnership with Parents form is sent out early in the fall solicits input from parents about their sons and daughters. We have established goal setting for seventh and eighth graders through our Career Cruising program that has students doing inventories of interests and projecting into the future. The Goal Setting Process for students allows for students to outline their hopes and dreams in long term and short-term goals. Goal Setting is done early in the school year when energy is high and goals are better to set. The research says that students reach those goals that they set for themselves when they write them down 85% of the time. So we have them write them down. The parent and the teacher both work together to help support the student in reaching their goal. These three components all work together to bring the greatest success for students. We are spending this year reflecting on this process and seeing if it is valid and successful.

Rye Junior High School has worked on a long-range plan for technology to enhance student learning. We continue to upgrade our hardware for students, with the goal of 1:1 computing, where every learner will use a Chrome Book. We have firmly established our school as a Google Applications school. These devices support collaborative learning and the creation of course materials in a variety of formats such as Documents, Sites, Presentations, Spreadsheet and Forms. Classrooms will continue to be outfitted with modern interactive white boards and projectors. We continue to provide online subscriptions that provide teachers with access to digital multimedia as methods of presenting ideas and engaging students in learning. This growth and improvement in our technology department will only improve our student's achievement. Technology is no longer something that is a separate curriculum area or department; it is how we learn so much of what we do as learners and educators.

The library's resources continue to be a focus of our school. Large numbers of students are able to access this research center of our building while students can continue to use the library in a traditional way (borrowing books). Although more limited than in the past due to staffing changes, teachers collaborate with our librarian on lessons that include research and higher level thinking skills. Our library space also allows for an alternative teaching space with different resources for our classroom teachers as it allows for a different configuration of seating, technology and overall climate. This vibrant space continues to allow for students to apply skills across the curriculum areas in a state of the art environment.

Rye junior High School has had very few personnel changes over the past several years. However, the traditional team setting is no longer in place with one less social studies teacher, which has changed the school schedule and dynamics of interdisciplinary plans. RJH is certainly different than it has been in the past but striving to help students' to reach their greatest potential.

Rye Junior High School has worked to reach out to the community of Rye in many ways. Our Harvest Festival culminates a year with our community garden as we have parents and community members into our building for a night of food, education and dancing. Our connection with the Rye Historical Society allows students to better know the history of the town of Rye through visits to the RHS and guest speakers in their classrooms. The Police Department sends officers in to talk about challenges facing students in our society such as cyber-bullying, harassment and other difficult topics. Project Safeguard brings seventh graders and their parents to the Rye Congregational Church for a day of workshops on all the issues facing students and parents in today's world. We continue to support several organizations with charity efforts such as the Seacoast Food Pantry, 68 Hours of Hunger, and Toys Bank with the Rye Fire Department. The Goss Farm Collaborative gets our support with planting and harvesting in the spring and fall.

Our interscholastic sports teams and extra-curricular activities are big draws for the student population. Our interscholastic sports teams include anywhere from 40-60 percent of our students depending on the seasons. Our teams are competitive and known for their sportsmanship during all seasons. Our clubs and activities offer students' outlets for their personal pursuits from Math Counts to Art Club to our Drama Club students are engaged in meaningful activities with peers and great advisors.

To help foster a well-rounded education, the Rye Junior High School includes a wide variety of educational, community minded and extra-curricular programs that enrich and push all types of learners. We have accepted the challenge presented by the changing world and our students are flourishing now and for the years to come because of the design of our school and the tremendous professionals who guide them.



**Rye Junior High
Three Year Plan
Christopher Pollet, Principal**

Over the next three years, there are three areas of focus in expenditures at Rye Junior High School: Curriculum, Technology and Maintenance.

In the area of Curriculum, the implementation of the Common Core State Standards has brought about a different approach to the analysis of student data. We have undertaken collecting data through the Renaissance Learning's STAR assessments. This testing model is adaptive for students; as they get questions correct, the test becomes more difficult and vice versa. This expenditure was approximately \$3000.

In the area of Technology, we hope to continue modernizing our classrooms with interactive whiteboards and projectors. This program will include 2 classrooms a year over the next three years at approximately \$8000 a year (\$4000 a classroom). We continue to upgrade our hardware with purchases of Chrome Books. These Chrome Books (70 for next year) are computers that allow students access to online resources but have no memory. Our move to Google Applications will help students store documents and spreadsheets, create websites, etc. on the web and lessen our need for servers here on site. This continued upgrade will cost approximately \$19,500 (\$250 per computer) for hardware and licenses. Our goal is to offer students a variety of hardware options as different activities and lessons rely on different technologies.

Maintenance objectives and budgeted items for the area of school Maintenance include structural concerns, upgrades to the plant, and furniture. We are concerned about the main hallway floor that is shifting. An Engineering plan is necessary for us to move forward with remedying the problem in the main hallway. Upgrades to carpeting in the music area and electrical for classrooms are the areas the existing plan shows wear and needs. Storage continues to be a consideration as we are trying to expand our program into our existing footprint.

The planned expenditures of note for Rye Junior High School are included in the following worksheet.



DESCRIPTION	Amount			Rationale for Expenditure	Anticipated Impact in Improving Instruction, Curriculum, Assessment, or Professional Development
	2014	2015	2016		
Curriculum					
Star Assessment	0	2500	2500*	2500*	Better understanding of student skills levels (Cost is based on per pupil cost)
Technology					
Smartboard and Mounted Projectors	7998	0	7998	7998	Allow for modern programming in classrooms These devices easily allow us to integrate Google applications into our classroom programming and reduce server needs
Chrome Books	19495	19495	19495	19495	Continue with 1 to 1 Program
Mac Book Air	0	10000	10000	10000	Device choice by prior IT Director allows for better lesson planning and presentations
Maintenance					
Engineering plan	Unknown				To come up with a plan for the sinking floor in the main hallway
Security System	MO	Subscription Cost	Subscription Cost	Subscription Cost	Front entrance has poor visibility Maintenance Objectives will cover this
Carpeting	MO				Original carpeting from 1996 Maintenance Objectives will cover this
Gym Chairs	1699	1699	1699	1699	To update worn out chairs
Electrical Upgrade	1494	1500	1500	1500	Several rooms are not accessible due to location of electrical

SPECIAL EDUCATION SERVICES

In accordance with Federal Law, the Individuals with Disabilities Education Act (IDEA), all students are entitled to a free and appropriate public education (FAPE). Students who are determined to be eligible for special education services receive these supports and services to allow access to the general curriculum and FAPE.

Special Education is defined as specially designed instruction to meet the unique needs of a child with a disability. A child with a disability is defined as an individual with special needs in one of the following areas as identified by the Individuals with Disabilities Act (IDEA):

- ~ Hearing Impairment
- ~ Speech or Language Impairment
- ~ Visual Impairment
- ~ Emotional Disturbance
- ~ Orthopedic Impairment
- ~ Autism
- ~ Deafness
- ~ Intellectual Disability
- ~ Other Health Impairment
- ~ Specific Learning Disability
- ~ Deaf/Blindness
- ~ Multiple Disabilities
- ~ Traumatic Brain Injury

Special education supports and services are provided in a variety of capacities. Most services are provided in the regular education classroom. The special education staff works within classrooms with the regular education teachers, team teaching, assisting with small groups, and providing individual instruction to meet the needs of students on individual education plans (IEPs). Some students need instruction or remediation outside of the regular education classroom. These students are pulled out for a portion of their day and receive instruction in a resource room setting. Besides instruction by special education teachers, related services are also available to students. Services including, but not limited to speech, occupational, and physical therapy as well as counseling, and aide support is provided to those students for whom their IEP requires such services.

Special education teachers and related service providers continue training in a variety of programs to stay current with research-based instruction and meet the unique needs of students with educational disabilities. The flexibility with delivery of instruction and commitment to professional development has helped avoid costly out-of-district placements in specialized programs or schools.

Preschool

There are four (4) Rye preschool students currently receiving special education services, all attend the Community School of SAU 50. There is a rolling enrollment to the preschool and identified students begin receiving services at the age of three. The Community School is supported primarily by the IDEA and Preschool grants and subsidized by the districts school budget. Merging the program with the Seacoast Community School (formerly known as the Community Child Care Center) has allowed SAU 50 to service the special education needs of identified preschoolers in a regular education setting. Having the children in one setting instead of a variety of area preschools allows our service providers the opportunity to collaborate and co-treat as well as provide services in a time efficient and ultimately more cost effective manner. It also facilitates smoother transitions to our district kindergartens with more accurate financial planning.

Kindergarten-Grade 8

Rye Elementary and Rye Junior High School have sixty-one (61) students identified for special education services, 13.2% (as of October 1, 2014) of the student population. The National average of students with special needs to total student population is 12.9% (2010-2011 statistics) and the state average is 14.89% (as of October 1, 2013).

Grades 9-12

Portsmouth High School currently serves twenty (20) Rye students identified for special education. In addition to services similar to those provided for students at Rye Elementary and Rye Junior High School, Portsmouth High School offers two specialized programs -The Developmental Disability (DD) Program and the Options Program. Students in the DD program have the support of a 1:1 aide and more intense services in order to meet their individual needs. The Options Program was developed to meet the needs of students with emotional issues who have difficulty managing a full day in public school. Both programs have students participating in mainstreamed classes to the maximum extent possible and are a contributing factor in keeping these students enrolled in a regular public school. There is currently one (1) Rye student enrolled in the DD program. There is currently one (1) student enrolled in the Options Program from Rye. In addition to Portsmouth High School, special education services are offered at the Robert J. Lister Academy (formerly known as the Portsmouth Alternative Secondary School or PASS). The Robert J. Lister Academy, a self-contained day school comprised of nineteen (19) students from the seacoast is an innovative public high school designed for students who have been unable to succeed in more traditional settings. The school is purposefully located off the premises of the Portsmouth High School campus, but maintains the ability to access resources located within the traditional high school, such as: vocational, music, foreign language, and athletic programs. There are currently no Rye students enrolled in the Robert J. Lister Academy.

The Special Education Process

If a child demonstrates a pattern of serious difficulty in school, frequently exhibits learning problems, and is not responding to general education interventions, consideration of special education may be needed. Determination of eligibility for special education services is as follows:

Referral

A referral may come from a teacher, physician, parent, student, school administrator, or community agency. Within fifteen (15) days of receipt of a referral a Disposition of Referral meeting will be held. At this meeting, the parent, along with regular and special education staff from the Rye Elementary or Rye Junior High School, determine if alternative instructional strategies or accommodations are needed or if a multidisciplinary special education assessment should be completed. If it is determined that an assessment is needed, parents need to sign Permission to Test form before the evaluation process can be begin.

Evaluation

Once testing has been completed, the evaluation team, which includes parents, qualified examiners, special educators, and the classroom teacher, meet to discuss the evaluations and make a determination whether or not the student meets the criteria for eligibility for special education services.

Individualized Education Plan

If the student qualifies for special education services, an Individualized Education Plan (IEP) will be developed. The plan will include appropriate services, modifications, and annual goals needed for the student to access the regular curriculum. The IEP is a legal document which the federal and state governments dictate the criteria that must be included in it. The plan is a working document that can be changed at any time with team approval. The team includes parents.

Vision

Staff continues to participate in advanced Social Thinking and Zones of Regulation training. The special education department recently completed a two day training in each area. Social Thinking is a strength based treatment ideology offering related treatment strategies for individuals who have social learning challenges and solid cognitive and language skills. Zones of Regulation is an approach to assist students with emotional regulation by identifying student specific tools students use to modulate emotional responses across various settings.

The special education department is continuing their work in Assistive Technology with Diana Petschauer, a RESNA (Rehabilitation Engineering and Assistive Technology Society of North America) Certified Assistive Technology Professional. Diana has provided two half day, in-house trainings, funded through Title IIA grant. In September, the staff participated in Clicker 6 training. Clicker 6 is an app that assists struggling readers and spellers in the area of written language. The app removes the barrier of encoding and decoding by providing students with text-to-voice, word predication, and graphic organizers to produce a grade level written product. In November, staff was trained in using the SMART Table. A SMART Table engages students and helps them grow together – both socially and academically. SMART Table collaborative learning centers combine learning and play to inspire center-based learning and active collaboration.

A SMART Table supports up to 40 simultaneous touches, enabling eight students to collaborate on lessons at the same time. It also supports simple, intuitive gestures like rotate, toss, and zoom.

To date, all special education professional staff has received training in Bookshare, Read-Write-Gold, Clicker 6, and the SMART Table. The training has provided tools and knowledge staff require to identify high and low technology assessable options, in real time, to students who require assistive technology.

The special education department has added training to all paraprofessionals as part of our short and long-term vision. The early release days have provided time for paraprofessionals to participate in coordinated, systematic trainings which address the needs of Rye students. Training will be provided in the areas of CPI, Assistive Technology, Social Thinking, and AIMS Web. Our goal is develop a more fluid staffing pattern in order to increase skill capacity in both buildings.

Special education continues to explore other funding options to address professional and staff needs, without increasing the special education budget. For example, the staff has written REF grants to obtain the SMART Table and six Clicker 6 apps, participated in Assistive Technology grant funded trainings last year, and have had Title IIA funds to provide current Assistive Technology training. Staff continues to commit their personal professional development funds to participate in trainings related to our staff goals and initiatives.



October 1 Count for Special Education Students (Preschool-12)

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Total	86	92	90	82	80
Preschool	3	4	4	2	3
K-5	30	29	31	35	34
6-8	27	32	29	20	16
9-12	26	27	26	25	27

Discharged as No Longer Educationally Handicapped

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Total	5	7	6	5	4
Preschool	0	0	0	0	0
K-5	2	2	2	1	1
6-8	3	4	2	2	0
9-12	0	1	2	2	3

October 1 Count for High School Enrollment (Regular Ed & Special Ed)

2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
184	181	194	193	197

Special Education Students Graduated with a Regular Diploma

	2010	2011	2012	2013	2014
Special Education Seniors	9	6	7	7	5
Special Education Students Graduated with a Regular Diploma	8	4	6	5	4

Dropped Out of School (Special Education Students)

2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
0	0	0	0	0

Rye School District Executive Summary

This Executive Summary is prepared to serve as an overview of the process and highlights of the Rye School District's proposed budget for the fiscal year July 1, 2015 through June 30, 2016.

Currently there are approximately 465 students in grades K-8 who attend the Rye School District's two (2) public schools. There are currently approximately 200 high school students who are tuitioned to Portsmouth High School. In addition, the Rye School District tuitions to the SAU 50 Community Pre-School children ages three (3) to five (5) when necessary.

The operating budget of the Rye School District is comprised of four (4) major funds, the General Fund, Special Revenue Fund, Food Service Fund and Trust Fund. The General Fund is the largest fund and consists of a self balancing set of accounts recording cash and other financial resources together with all related expenditures, liabilities and fund balances. The Special Revenue Fund is composed of both federal and private grants that are received by the District. Special Revenue funds may only be used for the purpose of carrying on specific activities in accordance with local Board policy, State law and federal requirements. The Food Service Fund is an enterprise fund and accounts for all of the revenue and expenditure transactions of the Food Service Program. An annual profit/loss statement is generated for this fund. The Trust Fund is the repository for all funds approved as Expendable Trust Funds under the control of the Rye School Board. Currently, there are three (3) expendable trusts, the Special Education Expendable Trust, Tuition Expendable Trust Fund, and the School Building and Grounds Expendable Trust. As in compliance with State law, all trust funds are in the accounts of the Trustees of the Trust Funds for Rye.

The process for the preparation of the budget begins with all staff members requesting items to be included in the budget by preparing budget requisition sheets detailing items requested, rationale for the request and the cost associated with the request. All budgetary accounts are prepared under the premise of a zero base budgeting process.

The budgeting process begins with all staff completing budget requisition forms for the materials/equipment that they are requesting appropriations for in the forthcoming budget. Then the Building Principal meets with all staff members to review each individual staff member's budgetary request(s). After reviewing the request(s), the Building Principal may add, delete or modify the budgetary request(s) for the proposed budget. The Superintendent, Assistant Superintendent and the Business Administrator reviews with the Building Principals the budget requisitions received from the building and decisions are made on which items are to be included in the proposed budget for the preliminary or initial review by the Board.

For special education requests, the budgetary process is similar to the non special education requests, whereby special educators develop requests on budget requisition sheets. These staff members then meet with the LEA Coordinator, Building Principal and Special Education Director where the budget requests are reviewed and may be added, deleted or modified. The LEA Coordinator and Special Education Director then meet with the Business Administrator before the final inclusion of any budgetary requisitions into the proposed budget for the preliminary review by the Board.

Salaries and benefits are included in the preliminary budget in accordance with the Collective Bargaining Agreements (CBA). There is a CBA for the certified (teaching) staff and a different CBA for the support staff. Salaries and benefits for the administrators are reviewed and approved by the Board for inclusion in the budget upon the recommendation(s) of the Superintendent of Schools after he has met and discussed

the salaries/benefits/issues with the Building Principals.

The Board, in mid-November, generally meets for one (1) or two (2) days to review the proposed preliminary budget with the administration. At the end of the sessions the Board deliberates on all areas of the budget and any proposed warrant articles, if applicable, to arrive at a proposed budget. After the Board approves the proposed budget, the proposed budget is then forwarded to the Budget Committee for review and consideration.

NOTE: As of the printing of this report, contract negotiations between the Rye School District and the Association of Coastal Teachers – Rye had not reached a tentative work agreement for 2015-2016. Under State law, all additional cost items must be placed in a separate warrant article for approval by the residents. This proposed 2015-2016 budget does not contain any additional appropriations for the teaching staff.

Budget Highlights

- The proposed Rye School District gross operating budget for 2015-2016 is \$13,419,932. This is a \$206,089 increase or 1.56% over the 2014-2015 budget.
- The proposed Rye School District net operating budget for 2015-2016 is the same as the gross operating budget as there were no additional financial impacting warrant articles for 2014-2015.
- The district assessment, which is the budget amount less revenues and credits, is \$12,544,521. The district assessment is \$568,911 or 4.75% more than the assessment for 2014-2015.
- The following chart illustrates the last five (5) years of the gross operating budget and percent change:

<u>Years</u>	<u>Budget</u>	<u>Change</u>	<u>Percent</u>
2014-2015	\$13,213,843	\$264,726	2.04%
2013-2014	12,949,117	154,333	1.21%
2012-2013	12,794,784	582,335	4.06%
2011-2012	12,212,449	290,254	2.44%
2010-2011	11,922,195	83,678	0.71%

- The average annual gross budget increase over the prior:
 - three (3) years: 2.44%
 - five (5) years: 2.09%
 - ten (10) years: 3.11%
- The three (3) year average for the District compares very favorably with the Consumer Price Index (CPI) for Boston-Brockton-Nashua for the time period July 2011 through July 2014 which averaged 1.47%.

- The major increase to the budget is the appropriation for the tuitioning of high school age students to Portsmouth High School. There is a projected decrease of six (6) students which when added to a projected tuition increase of 5.6% represents an appropriation increase of \$108,067 or 3.63%.
- Other major increases in budgetary line accounts are:

NH Retirement System – Certified	\$51,178
Special Education Aides’ Salaries – Elementary	42,858
Special Education Aides’ Salaries – Middle	32,532
Fuel Oil – Middle	27,582
Occupational Therapy - Contracted	19,446

- The appropriation with the largest decrease in the budget is tuition to private schools – high school. For 2014-2015, \$99,500 was appropriated for students of high school age to attend out of district programs. Before the start of the 2014-2015, one (1) of the students moved out of district, so that a portion of the 2014-2015 appropriation would not be needed.
- Other major decreases in budgetary line accounts are:

Teaching Salaries – Elementary	(\$47,034)
Database Administrator Salary	(42,000)
Interest on Bonds	(23,100)
Technology Hardware – Replacement	(13,639)
Preschool Aides’ Salary	(12,252)

- The proposed tuitioning appropriation for students to attend Portsmouth High School is increasing for 2015-2016 by \$108,067. It is estimated that there will be 197 students as compared to the students budgeted in 2014-2015 of 203. The 2015-2016 tuition rate is estimated to be \$15,653 per student or an increase of \$830 or 5.6%. The appropriation increase in high school tuition represents 52% of the total net operating budget increase.
- Support staff, in accordance with the Collective Bargaining Agreement, will receive an average increase of approximately 3.0%.
- In preparing the budget, the economic conditions of the area were considered and only items necessary for the operation of the District were included in order to present the lowest possible budget to the residents of the District.

Tax Impact

It is anticipated that the district assessment for the proposed 2015-2016 budget will increase approximately \$568,911. The district assessment is extremely important as this is the amount of funds that must be raised through property taxes. Based on the current net assessed valuation, it is estimated that it will take \$1,786,611 in increased appropriations to raise the tax rate \$1.00 per \$1,000 of property valuation or \$17,866 in increased appropriations to raise the tax rate \$0.01 per \$1,000 of property valuation.

The tax rate, before any increases for any warrant article, is projected to increase by \$0.32 per \$1,000 of property valuation. Primarily, the main reason for the tax rate increase is that in addition to increase in

expenditure appropriations there is a projected decrease in revenues and credits of \$362,822 which will have to be raised through the district assessment.

For comparison purposes, the tax rate associated with the school for 2014-2015 when compared with the 2013-2014 tax rate decreased \$0.09 with the State increasing \$0.09. Of the anticipated \$0.32 increase in the tax rate, approximately \$0.14 additional tax rate burden has been increased due to the anticipated unassigned fund balance being lower when compared to the June 30, 2014 unassigned fund balance.

The following chart illustrates the tax rates for the last five (5) years in the Town of Rye:

	<u>Town</u>	<u>School/State</u>	<u>County</u>	<u>Total</u>
2014-2015	\$3.68	\$6.73	\$1.14	\$11.55
2013-2014	3.12	6.73	1.12	10.97
2012-2013	3.44	6.71	1.07	11.22
2011-2012	3.24	6.32	1.04	10.60
2010-2011	2.88	6.07	1.04	9.99

Revenue

There are three (3) main sources of revenue that are received by the District; these sources are federal, state and local which includes the district assessment. Federal sources generally provide on average less than 1%. State sources, excluding the adequacy education grant, again will equal approximately 1% with the remaining 98% being derived from local sources.

The primary local revenue source is the district assessment, also commonly referred to as the property tax. For 2015-2016, approximately 93.5% of the projected total revenue to offset the proposed appropriations will come from the tax levy. This compares to 92.1% for 2014-2015. Before warrant articles are considered, it is estimated that the district assessment for 2015-2016 will increase approximately \$568,911. The local revenues and credits, excluding the district assessment, will decrease for 2015-2016 by \$362,822.

A major revenue decrease of approximately \$92,500 is estimated to occur from the tuition revenue of seventh and eighth grade students from the New Castle School District due to fewer students being tuitioned for 2015-2016. One other major anticipated decrease expected to occur is Medicaid reimbursement funding which will decrease \$29,000.

The unassigned fund balance used to reduce taxes, which is the amount of funding that remains unspent from the prior fiscal year and any unanticipated excess revenues, is estimated to decrease from \$411,322 to \$170,000. This decrease in unassigned fund balance of \$241,322 has the same effect as reducing \$241,322 in appropriations when you consider the property tax implications. The decrease in unassigned fund balance equates to \$0.14 more per \$1,000 of property valuation needing to be raised.

Overview – Elementary

The proposed portion of the 2015-2016 Rye School District budget for the Rye Elementary School is \$3,346,970 or 24.94% of the total proposed budget. When the proposed budget is compared with the prior years' actual budget there is an increase of \$1,763 or approximately 0.05%. When the proposed budget appropriations are compared with the appropriations of two (2) years ago (2013-2014) there is an increase of \$65,220 or 2.03%. It should not be surprising that the account that is increasing the most is

the special education aides' salaries. While the classroom teaching salaries has the largest decrease at \$47,034 which is attributable to the elimination of a staffing position.

The special education appropriations for the elementary school have increased from \$464,756 to \$502,945 or \$38,189. Primarily the increases for special education are in special education aides' salaries and special education contracted services.

The reviewer is encouraged to read the vision statement as written by the Rye Elementary School Principal for an overview of the educational direction that is contemplated. Also included is a synopsis of a three (3) year plan for appropriations for curriculum, technology and facilities.

Overview – Middle

Similar to the section of the Rye Elementary School, the proposed budget for the Rye Junior High School is \$2,540,929 or 18.93% of the total proposed budget. When the proposed budget is compared with the prior years' actual budget there is an increase of \$78,976 or approximately 3.11%. When the proposed budget is compared with the budget of two (2) years ago (2013-2014) there is an increase of \$23,760 or 0.97%. The proposed appropriations with the largest increases are the special education aides' salaries and fuel oil. Technology hardware replacement had the largest decrease of \$13,639.

The special education appropriation for the junior high school has increased \$39,378 from \$221,876 to \$261,254. Primarily the increase in special education is in special education aides' salaries.

The junior high principal, similar to the elementary school principal, has written a vision statement as an overview of the educational direction that is contemplated. Also included is a synopsis of a three (3) year plan for appropriations for curriculum, technology and facilities.

Overview – Special Education

The total anticipated special education expenditures represent approximately 9.29% or \$1,245,974 of the entire proposed budget. The total proposed 2015-2016 special education appropriations have increased from the 2014-2015 appropriations by \$107,527 or 9.45%. After several years in which the proposed special education appropriations were lower than the prior year, this is the third consecutive year in which the proposed appropriations have exceeded the prior year's appropriations.

At the elementary level, an increase in appropriations of \$38,189 or 8.22% is recognized. Primarily these increases in appropriations are accounted for in special education aides' salaries and special education contracted services.

At the middle school level, an increase in appropriations of \$39,378 or 17.75% is recognized. The increase in appropriations can be accounted for in special education aides' salaries.

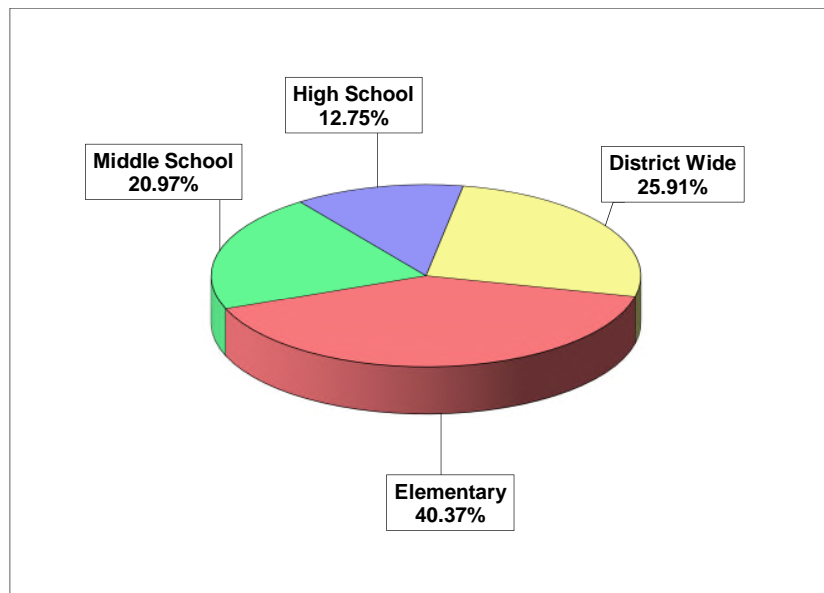
At the high school level, a decrease in appropriations of \$6,492 or 3.93% is recognized. This decrease in appropriations can be accounted for in tuition to private schools.

At the District wide level, an increase in appropriations of \$36,452 or 12.73% is recognized. The increase in appropriations is primarily attributable to speech therapist salaries and occupational therapy contracted services.

The following chart compares special education tuition appropriations:

<u>Special Education Tuition:</u>	<u>2013-2014</u> <u>Appropriation</u>	<u>2014-2015</u> <u>Appropriation</u>	<u>2015-2016</u> <u>Appropriation</u>
District Wide	\$ 5,500	\$ 1,500	\$ 4,600
Elementary School	95,153	24,500	23,000
Middle School	49,312	0	0
High School	<u>37,310</u>	<u>132,166</u>	<u>87,995</u>
Total	187,275	158,166	115,595
Relation of Special Education Tuition to Total Budget Appropriations	1.45%	1.20%	0.86%

Comparison of Special Education Appropriations



	<u>2013-2014</u> <u>Appropriation</u>	<u>2014-2015</u> <u>Appropriation</u>	<u>2015-2016</u> <u>Appropriation</u>
District Wide	\$ 253,016	\$ 286,440	\$ 322,892
Elementary School	453,769	464,756	502,945
Middle School	284,235	221,876	261,254
High School	<u>56,115</u>	<u>165,375</u>	<u>158,883</u>
Total	1,047,135	1,138,447	1,245,974
Special Ed. to Total Budget	8.09%	8.62%	9.29%

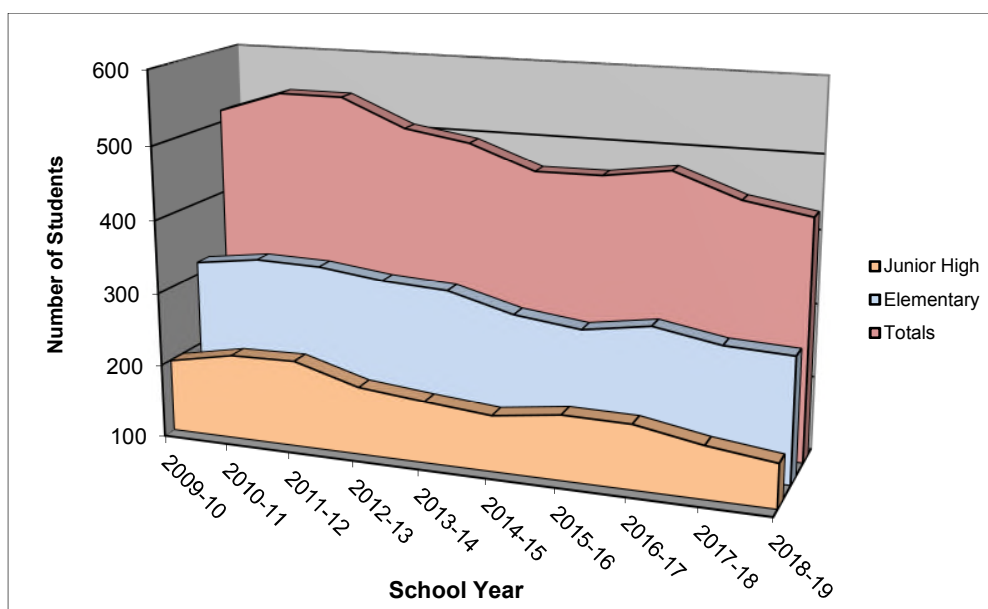
Enrollment

From reviewing the enrollment data, it is apparent that the total student enrollment for 2015-2016 will continue to decline at the Rye Elementary School. This trend of relative enrollment being constant appears consistent for the next 2-3 years with the total student enrollment at the Rye Elementary School in the 270-280 student range.

At the middle school, there is expected to be a slight increase in the student population for 2015-2016 of approximately twelve (12) students. The student enrollment at the middle school for 2015-2016 is expected to be in the mid-180s and should remain relatively constant for 2016-2017. However, for 2017-2018 there is a marked decrease of 17 students with a continued decline into the 140s.

The student enrollment at the high school is expected to decrease for 2015-2016 before a more substantial decline occurs. The number of high school students is then expected to decline for the next several years.

Student Enrollment at the Elementary and Middle Schools



Staffing

There have been several changes to administrative, certified (teaching) and support staffing positions for 2015-2016.

Certified

At the elementary school, one (1) full time classroom teacher position is being eliminated. At the middle school, there have been no changes to certified staffing levels. At the district wide level, there is a request to increase the speech therapist from 40% to 60% due to the caseload of students needing speech therapy.

Support

At the elementary school two (2) additional full time special education aide positions have been included in the 2015-2016 budget. One (1) of those aides is working in an unbudgeted position for 2014-2015. A special education aide will have her hours increased by 2.5 hours per day so she can ride the bus to and

from school with the student she works with as a 1:1 aide. The part time preschool aide will not be needed in 2015-2016 and the position has been eliminated.

At the middle school, similar to the elementary school, two (2) additional full time special education aide positions have been included in the 2015-2016 budget. Again, similar to the elementary school, one (1) of these aides is working in an unbudgeted position for 2014-2015.

Administrative

Two (2) district wide administrative positions have been eliminated for 2015-2016. A full time database administrator was not utilized during the 2014-2015 fiscal year and the position will not be needed for 2015-2016. A part time assessment coordinator/high school liaison position has been eliminated from the proposed 2015-2016 budget.

Tuition

Since the Rye School District does not maintain a senior high school, students of this age group are tuitioned to Portsmouth High School.

Students, who receive special education services, may need to attend alternative educational programs at either a LEA (Local Education Agency) school, or may need more expensive out-of-district private school placement. A private school placement can be residential for a special education student which can be at a very high cost to the District.

Approximately 23.84% or \$3,199,236 of the entire Rye School District budget is devoted to out-of-district tuition. The entire tuition grouping has an increase of \$65,496 or approximately 2.09% when compared to the 2014-2015 appropriations.

Total appropriations for special education tuition, as a group, have decreased for 2015-2016 by \$42,571. It should be noted that eight (8) times in the last ten years the appropriations for special education have decreased when compared with the prior year. The projected 2015-2016 special education tuitions to private schools are \$44,171 less than the appropriations for 2014-2015.

It is important to realize that in all instances before a high school age student received an out of district special education placement, Portsmouth’s program is utilized, or is extensively considered.

	<u>2013-2014</u> <u>Appropriation</u>	<u>2014-2015</u> <u>Appropriation</u>	<u>2015-2016</u> <u>Appropriation</u>
Regular Tuition	\$ 2,826,846	\$ 2,975,574	\$ 3,083,641
Special Education Tuition	<u>187,275</u>	<u>158,166</u>	<u>115,595</u>
Total Tuition	3,014,121	3,133,740	3,199,236
 Tuition to Total Budget Appropriation	 23.28%	 23.72%	 23.84%

Portsmouth High School

The overall tuition appropriation for Portsmouth High School for 2015-2016 is \$3,083,641 and is increasing by \$108,067 or 3.63% when compared to 2014-2015. The 2015-2016 proposed budget reflects 197 students attending Portsmouth High School with each student budgeted at a tuition rate of \$15,653.

This is a tuition per student increase of approximately 5.6% or \$830. It should be noted that the 2014-2015 tuition rate from Portsmouth increased by \$739 per student or approximately 5.25%. The average tuition percent increase to Portsmouth High School over the last five (5) years is 1.57%.

For 2014-2015, 203 students were budgeted to attend the high school. As of the first semester, there were actually 204 students attending. A tuition rate of \$14,658 per student was budgeted, as compared to the actual 2014-2015 tuition rate of \$14,823. This results in an under budgeting of each student by \$165. When the actual tuition rate per student of \$14,823 is multiplied by the actual number of students attending (204) and compared to the actual amount appropriated for tuition in 2014-2015 there is an anticipated budgetary deficit of \$48,318.

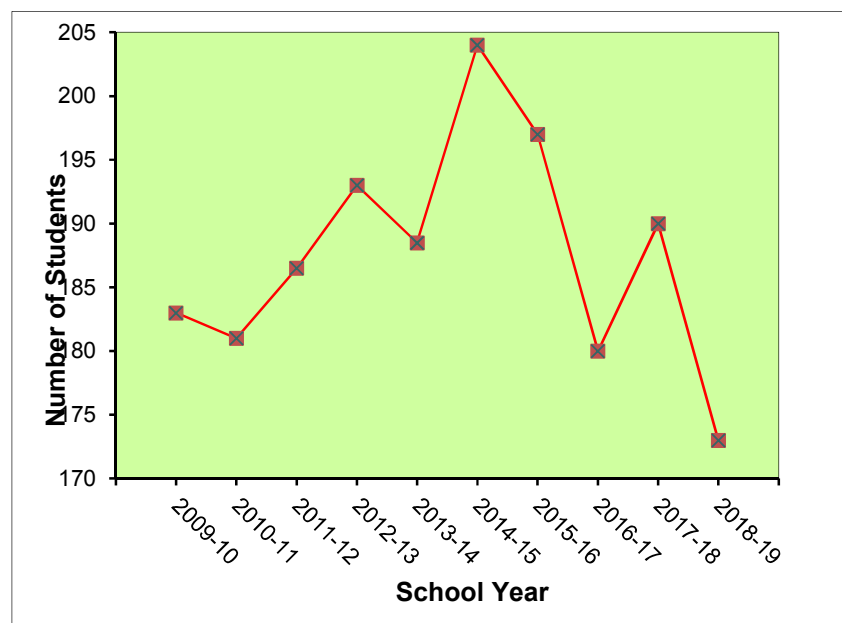
For the 2015-2016 budget, it is estimated that 6 eighth grade Rye students would be attending a different high school other than Portsmouth. This is approximately 13% of the total current Rye eighth grade class, less any New Castle students.

The overall 2015-2016 tuition appropriation for Portsmouth High School tuition is increasing by \$108,067. The projected per student tuition increase of 5.6% for 2015-2016 is higher than the average annual increase for tuition for the last five (5) years.

Budget Committee members should review Section 9 for student enrollment trends at the high school. It is anticipated that over the next three (3) years, the number of high school students attending Portsmouth High School will decrease.

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>
Number of Students Budgeted	198	203	197
Number of Students Attending	197	204	
Tuition Rate Budgeted	\$14,277	\$14,658	\$15,653
Tuition Actual Rate	\$14,084	\$14,823	

Actual and Projected High School Enrollment



Maintenance

In the 2014-2015 fiscal year, the Board appropriated \$25,000 for maintenance objectives funding. Prior to 2010-2011, it had been common budgeting procedure for the Board to appropriate \$30,000, at each building for maintenance objectives.

For 2015-2016, the Board is requesting an appropriation of \$25,000 which is the same as what is currently appropriated. There is an updated maintenance objective listing for the elementary school, which would include the installation of a more modern and comprehensive security system, replacement of exterior doors, the continued purchasing and installation of cabinets in the classrooms, scraping and repainting of the trim and exterior of the gymnasium.

At the middle school, maintenance objectives are continued updating of security system, replacement of exterior doors, waterproof foundation below grade level, painting of certain sections of the building, replacing the flooring in the office areas and increasing the electrical outlets and circuits for the increased electrical needs at the building.

It is anticipated that for 2016-2017 budget, if the economic climate should improve, the Board will return to appropriating the annual amount of \$30,000 for each building for maintenance objectives.

Conclusion

On behalf of the administrative team, it is hoped that this budgetary document will better enable you to understand where the funding derives from and how the funding is being spent to provide powerful teaching for the staff and learning opportunities, as well as, other important support activities for the students in the Rye School District.

If the administration can be of any further service in providing additional information, answering questions or clarifying any of the enclosed material, please contact Salvatore Petralia, Superintendent of Schools, Kelli Killen, Assistant Superintendent of Schools, Patricia Dowey, Special Education Director or James Katkin, Business Administrator at 422-9572. Or you may contact Ms. Suzanne Lull, Principal Rye Elementary School at 436-4731, or Mr. Christopher Pollet, Principal Rye Junior High School at 964-5591.



SECTION 2 PROPOSED BUDGET OVERVIEW

This section contains a compilation of reports and charts that quickly give an overview of the proposed 2015-2016 Rye School District proposed budget. These reports and charts will summarize, in an easily readable format, the major changes to the appropriations in the proposed budget. The supporting documentation in the various sections will offer a more comprehensive and detailed explanation of the proposed budget.

The following reports and charts are included in this section:

Warrant Articles –All known proposed warrant article(s), as of the printing of this budget, have been included in a format similar to what will appear on the March voting ballot.

As of the printing of this document, the only known additional warrant article being submitted by the Board or resident petition is the ratification of the Collective Bargaining Agreement with the Association of Coastal Teachers – Rye.

Operating Budget Overview - This report summarizes the projected budget increase, the District assessment increase and the estimated increase to the tax rate. This report does not include any funding appropriations for any proposed 2015-2016 warrant article(s).

Budgetary Impact on Average Median Home/Condo - This chart illustrates the tax impact on the average median home/condo as a result of the proposed 2015-2016 budget.

Comparative Budgetary Analysis – This report quickly summarizes and analyzes a number of different areas of the proposed budget.

Major Increases – This report lists all the major increases in appropriations for any single account, which has an increase greater than \$13,600.

Major Decreases – This report lists all the major decreases in appropriations for any single account, which has a decrease greater than \$6,000.

Per Pupil Cost – This chart represents the per pupil cost for students who attend the Rye School District based upon expenditures as of the end of the fiscal year, June 30, 2014. Data is taken from the DOE-25 State report.



RYE SCHOOL DISTRICT WARRANT

2015

The State of New Hampshire

Article 1.

Shall the Rye 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 **\$13,419,932 (Thirteen Million Four Hundred Nineteen Thousand Nine Hundred Thirty-Two Dollars)**? Should this article be defeated, the default budget shall be **\$13,369,493 (Thirteen Million Three Hundred Sixty-Nine Thousand Four Hundred Ninety-Three Dollars)** which is the same as last year, with certain adjustments required by previous action of the Rye 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. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Rye School Board recommends the operating budget 5-0.

Article 2.

To see if the Rye School District will vote to approve the cost items included in the collective bargaining agreement reached between Rye School Board and the Association of Coastal Teachers – Rye which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2015-16	\$
2016-17	
2017-18	
2018-19	
2019-20	

and further to raise and appropriate the sum of \$_____ for the current fiscal year, such sum representing the additional cost attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

The Rye School Board recommends this appropriation.

Article 3.

Shall the Rye School District, if article 2 is defeated, authorize the governing body to call one special meeting, at its option, to address article 2 cost items only? (Majority vote required.)

2015 - 2016
PROPOSED OPERATING BUDGET
FOR THE
RYE SCHOOL DISTRICT

OVERVIEW

PROPOSED 2015 – 2016 BUDGET*:

\$13,419,932

PROJECTED NET
OPERATING BUDGETARY INCREASE*:

\$206,089 or 1.56%

PROJECTED DISTRICT ASSESSMENT INCREASE*:

\$568,911 or 4.75%

ESTIMATED INCREASE ON THE TAX RATE (PER \$1,000)*:

\$0.32

*NOTE: This financial data does not include any funding appropriations for any 2015-2016 warrant article(s).

**Rye School District
Analysis of Proposed 2015-2016 Budget Tax Rate
Impact on Average Median Home or Condo Valuation in Rye***

a.) 2014-2015 Tax Rate <i>(per \$1,000 of valuation)</i>	\$ 11.55
b.) Average Median Home or Condo Value**	\$ 557,645.00
c.) 2014-2015 Property Tax (estimated) [a x b] <i>(2014-2015 tax rate x average home value)</i>	\$ 6,440.80
d.) Proposed 2015-2016 Rye School District Assessment Increase (\$568,911)	
e.) Projected 2015-2016 Tax Rate Increase <i>(projected District assessment increase)</i>	\$.32
f.) Projected 2015-2016 Tax Rate [a + e] <i>(2014-2015 tax rate and projected District assessment increase)</i>	\$ 11.87
g.) Estimated Property Tax [b x f] <i>(2014-2015 tax rate and projected District assessment increase)</i>	\$ 6,619.25
Estimated Increase in Property Tax [c - g] <i>(2014-2015 tax rate and projected District assessment increase)</i>	\$ 178.45
For every budgetary increase/decrease of \$17,866 the tax rate will increase/decrease by \$0.01 per \$1,000 of property valuation.	

*Does not include any funding appropriations for any 2015-2016 warrant article(s).

**Average median house or condo valuation for all housing units in 2012; based on statistical data from City-Data.com

COMPARATIVE ANALYSIS OF THE PROPOSED 2015-2016 OPERATING BUDGET

The following chart provides a comprehensive summary and comparative analysis of the proposed operating budget. By reviewing the following chart, one can quickly obtain a "snapshot" of where the proposed increases and decreases are in the proposed budget.

Additional detailed information on any of these budgetary comparisons can be found in the various sections of the budget book.

<u>BUDGET</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>
Gross Operating Budget	\$13,213,843	\$13,419,932	\$206,089	1.56%
Net Operating Budget	13,213,843	13,419,932	206,089	1.56%
District Wide	4,265,734	4,289,509	23,775	0.56%
Elementary School	3,345,207	3,346,970	1,763	0.05%
Middle School	2,461,953	2,540,929	78,976	3.21%
High School	3,140,949	3,242,524	101,575	3.23%
General Fund	12,887,223	13,091,848	204,625	1.59%
Food Services Fund	166,620	168,084	1,464	0.88%
Special Projects Fund	160,000	160,000	-	0.00%
Non Capital Reserve Fund	-	-	-	0.00%
Warrant Articles	- (a)	- (a)	-	0.00%
Salaries/Contracted Service	5,394,289	5,477,048	82,759	1.53%
Special Education	1,138,447	1,245,974	107,527	9.45%
Elementary School Bld. Prin.	196,419	196,383	(36)	(0.02%)
Middle School Building Prin.	207,169	206,418	(751)	(0.36%)
Tuition (Special Education)	158,166	115,595	(42,571)	(26.92%)
Tuition (Regular)	2,975,574	3,083,641	108,067	3.63%

Notes:

- a) All proposed 2015-2016 warrant articles are not included in any comparison.
- b) Any new or requested increases in labor positions are not included in any comparison.

MAJOR INCREASES IN THE PROPOSED BUDGET

The following chart represents the major increases to the proposed 2015-2016 Rye School District Budget. All accounts that have increases in appropriations of over \$13,600 in the proposed 2015-2016 budget when compared to the 2014-2015 budget have been included in a summary form for review by the Budget Committee. Under each account is a short description explaining the rationale for that particular increase.

<u>ACCOUNT</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 BUDGET</u>	<u>INCREASE</u>
<u>Tuition to Other LEAs – High School</u>	\$2,975,574	\$3,083,641	\$108,067

This appropriation is for the tuition of high school age students to attend Portsmouth High School. It is estimated that there will be 197 students attending in 2015-2016 at the rate of \$15,653 per student. This is a decrease of six (6) students for 2015-2016 when compared with the number of students appropriated in 2014-2015. The tuition rate is anticipated to increase 6.0% for 2015-2016.

<u>NH Retirement System - Certified</u>	590,806	641,984	51,178
---	---------	---------	--------

This appropriation is for the State mandated District’s contribution for all certified staff members who meet the employment criteria as established by the New Hampshire Retirement System. The District’s contribution rate will increase from 14.16% to 15.67%, an increase of 10.66% for 2015-2016.

<u>Special Education Aides’ Salaries - Elementary</u>	126,843	169,701	42,858
---	---------	---------	--------

There are eight (8) positions budgeted in this account. The appropriation is increasing primarily due to during 2014-2015 one (1) unbudgeted special education aide was needed due to increase student needs. One (1) additional special education aide will be needed for 2015-2016.

<u>Special Education Aides’ Salaries - Middle</u>	60,737	93,269	32,532
---	--------	--------	--------

There are five (5) positions budgeted in this account. The appropriation is increasing primarily due to during 2014-2015 one (1) unbudgeted special education aide was needed due to increase in student needs. One (1) additional special education aide will be needed for 2015-2016.

<u>Fuel Oil - Middle</u>	\$67,088	\$94,670	\$27,582
--------------------------	----------	----------	----------

Usage of #2 fuel oil at the middle school during the fiscal year 2013-2014 was 27,496 gallons. Have used the same usage rate for 2015-2016 at \$3.44 per gallon.

MAJOR INCREASES IN THE PROPOSED BUDGET (CONTINUED)

<u>ACCOUNT</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 BUDGET</u>	<u>INCREASE</u>
<u>Occupational Therapy - Contracted</u>	\$3,600	\$23,046	\$19,446

Currently there are 30 identified students and 42 non-identified students receiving occupational therapy services. These services are primarily to increase fine motor skills. Due to the large number of students receiving services, it is necessary to bring in a contracted service to assist in delivering these services.

<u>Special Education Contracted Service – High School</u>	0	22,025	22,025
---	---	--------	--------

This appropriation is for student transition services for adult living and vocation until the age of 21. Consultant is needed to transition a student to Portsmouth High School and to monitor progress and make appropriate recommendations to the IEP team.

<u>Special Education Contracted Service – Elementary</u>	3,600	23,046	19,446
--	-------	--------	--------

This appropriation is needed to contract with an audiologist consultant, neuropsychiatry consultant and a board certified behavior analyst (BCBA). The consultants will complete observations, make recommendation and consult with teachers and parents.

<u>Speech Therapists’ Salaries</u>	110,566	124,215	13,649
------------------------------------	---------	---------	--------

This appropriation is for an increase of a 20% speech therapist for 2015-2016. The increase in time was necessitated due to students’ needs for speech therapy. Currently there are 23 identified students who are receiving services. Increase in time will help prevent potential out of district placements.

<u>Tuition to Other LEAs – High School</u>	32,666	45,995	13,329
--	--------	--------	--------

This appropriation is for high school aged students to attend the Robert J. Lister Academy, formerly the Portsmouth Alternative Secondary School (PASS). Account was under budgeted in 2014-2015.



MAJOR DECREASES IN THE PROPOSED BUDGET

The following chart represents the major decreases to the proposed 2015-2016 Rye School District Budget. All accounts that have decreases in appropriations of over \$6,000 in the proposed 2015-2016 budget when compared to the 2014-2015 budget have been included in summary form for review by the Budget Committee. Under each account is a short description explaining the rationale for this particular decrease.

<u>ACCOUNT</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 BUDGET</u>	<u>DECREASE</u>
<u>Tuition to Private Schools – High School</u>	\$99,500	\$42,000	(\$57,500)

This appropriation is for the tuition cost of high school age students to attend out of district private placements. Decrease in appropriation is due to a student who was originally budgeted in 2014-2015 for an out of district placement moving out of Rye.

<u>Teaching Salaries – Elementary</u>	1,746,345	1,699,311	(47,034)
---------------------------------------	-----------	-----------	----------

There are 27 teaching positions in this appropriation. For 2015-2016 there is a reduction in force of one (1) full time classroom teacher. The reduction in force was necessitated due to declining student enrollment.

<u>Database Administrator</u>	42,000	0	(42,000)
-------------------------------	--------	---	----------

With the recent restructuring of the technology services and the hiring of a Database Administrator at the SAU level, the position of Database Administrator was not utilized during 2014-2015 and has been eliminated from the 2015-2016 proposed budget.

<u>Interest on Bonds</u>	53,900	30,800	(23,100)
--------------------------	--------	--------	----------

As the bonds mature, the interest payable on the bonds decreases as the outstanding principal decreases. In 2015-2016 the bonds will be in the nineteenth year of a twenty year bond.

<u>Technology Hardware/Replacement – Middle</u>	21,095	7,456	(13,639)
---	--------	-------	----------

This appropriation is for the replacement of technology hardware that is being requested that includes a new server and two (2) flat screen television sets.

<u>Preschool Aides’ Salaries</u>	12,252	0	(12,252)
----------------------------------	--------	---	----------

Due to a student moving from preschool to kindergarten the position of preschool aide will not be required for 2015-2016. One (1) of the additional special education aides salaries is an offset to this appropriation decrease.

MAJOR DECREASES IN THE PROPOSED BUDGET (CONTINUED)

<u>ACCOUNT</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 BUDGET</u>	<u>DECREASE</u>
<u>District Share of SAU 50</u>	\$577,666	\$566,983	(\$10,683)

This appropriation is for the Rye School District’s share of SAU 50. For the second consecutive year, the SAU 50 budget is decreasing. For 2015-2016, the SAU 50 budget is decreasing 0.8%. Rye School District’s share of the SAU 50 budget is 48.34%.

<u>Assessment Coordinator/High School Liaison</u>	10,287	0	(10,287)
---	--------	---	----------

The position of Assessment Coordinator/High School Liaison will be discontinued for the 2015-2016 fiscal year.

<u>Scholar Supplies - Middle</u>	10,340	3,415	(6,925)
----------------------------------	--------	-------	---------

This appropriation is for the supplies used by students at the middle school. Technically not really a decrease as the supplies have been transferred to the supply accounts associated with the various different subjects.

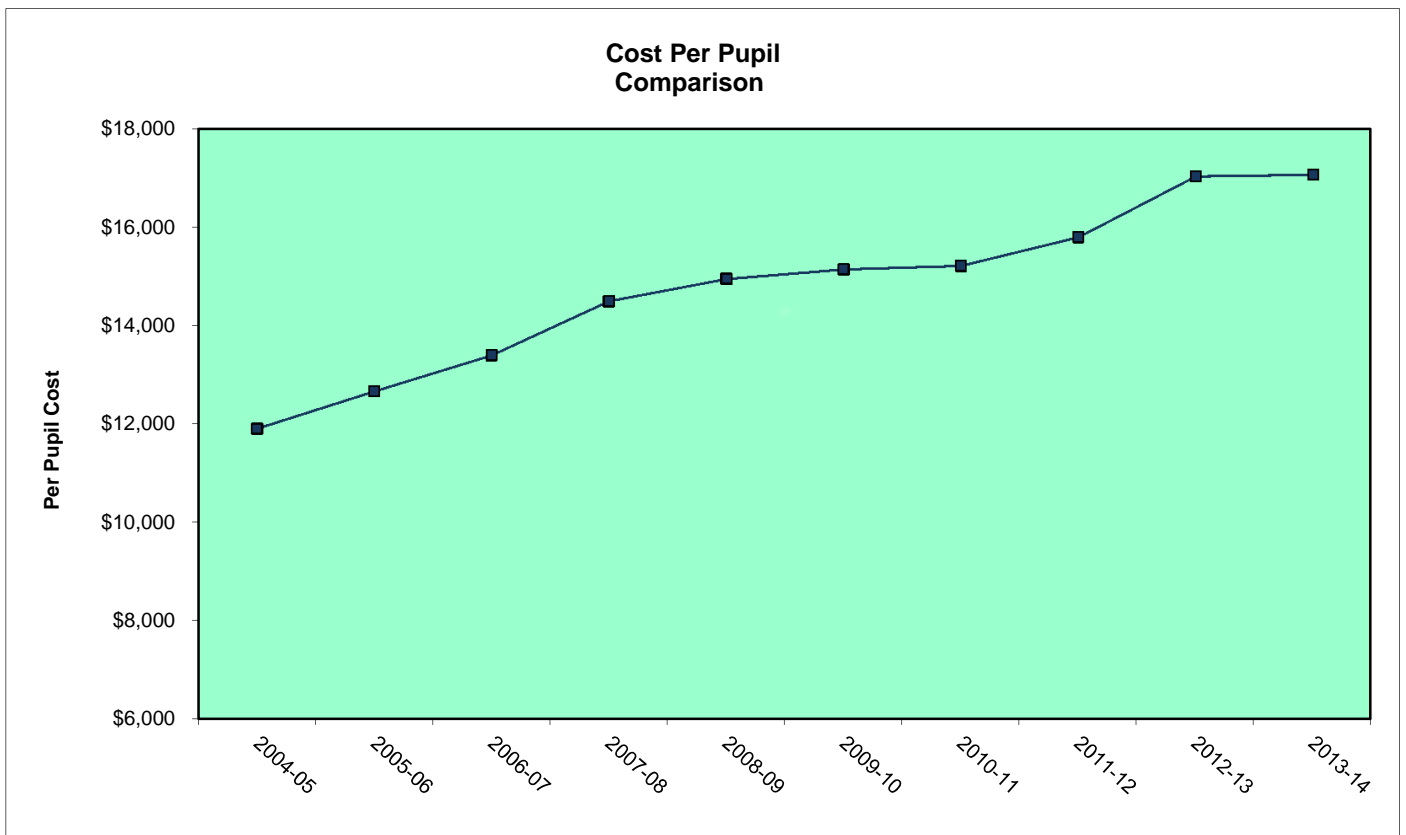
<u>Physical Therapy – Contracted Services – Elementary</u>	14,648	8,510	(6,138)
--	--------	-------	---------

This appropriation is for the delivery of physical therapy services to elementary aged students by a contracted service provider. The decrease is due to fewer students requiring physical therapy for 2015-2016.



**RYE SCHOOL DISTRICT
COST PER PUIL COMPARISON**

<u>School Year</u>	<u>Cost Per Pupil</u>
2004-05	11,922.88
2005-06	12,676.89
2006-07	13,406.90
2007-08	14,499.92
2008-09	14,953.07
2009-10	15,146.37
2010-11	15,216.26
2011-12	15,796.56
2012-13	17,024.07
2013-14	17,056.53



SECTION 3 CHART OF ANTICIPATED REVENUES AND CREDITS

This budgetary comparison section summarizes all the revenue and credit sources that are anticipated to be received by the Rye School District during the 2015-2016 fiscal year. Primarily, the main source of funding for the Rye School District is derived from the District assessment, commonly referred to as the local property tax.

This chart compares revenue and credit source amounts between the current year (2014-2015) and the proposed budget year (2015-2016). In most years, the major difference in changes between the revenue sources is noted in the unassigned fund balance account. The unassigned fund balance is the amount of funds that are projected to remain unspent by the District in the current fiscal year, this balance is then used as a revenue offset for the district assessment. It is anticipated that for 2015-2016, the unassigned fund balance to reduce taxes will decrease approximately \$211,322. This anticipated decrease in the unassigned fund balance will increase the amount of taxation needed to meet the proposed appropriations. This increase to the tax rate, due to a decrease in the unassigned fund balance will be approximately \$0.12.

It is anticipated for 2015-2016, that there will be an overall decrease to the total school revenues and credits of approximately \$332,822. The largest decrease in revenues, not including the unassigned fund balance, is from the revenue received from the New Castle School District for the tuitioning of students to the Rye Middle School. It is estimated that nine (9) students will be attending Rye Middle School in 2015-2016 which is four (4) students less than in 2014-2015. The tuition received from New Castle will decrease by approximately \$92,500. Please be reminded that these are estimates only, as students may increase or decrease in numbers both before school begins in 2015 and throughout the year. There is also an estimated \$2,900 decrease received from Medicaid reimbursement.

By comparing the District assessment, one can quickly determine if the tax rate will increase or decrease for the forthcoming year. If the District assessment should increase, then the tax rate increases; if the District assessment should decrease, then the tax rate will correspondingly decrease.

The Town of Rye's net assessed valuation is also included. It would take approximately \$1,786,611 in increased appropriations to increase the tax rate \$1.00 per \$1,000 of property valuation or change in appropriations of \$17,866 to affect the tax rate by \$0.01. It is anticipated for 2015-2016 that the District assessment will increase by approximately \$538,911 and will have a tax rate increase of approximately \$0.32 per \$1,000 of property valuation.

Please note that this tax rate estimate does not include any funding for the appropriations of any proposed warrant articles for 2015-2016.



**RYE SCHOOL DISTRICT
CHART OF ANTICIPATED REVENUES AND CREDITS
FOR THE BUDGET YEAR 2015 - 2016**

<u>Revenue Account Category</u>	<u>2014-15 (Anticipated)</u>	<u>2015-16 (Proposed)</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Revenue from Local Sources:				
Tuition	\$ 287,000	\$ 194,500	\$ (92,500)	(32.23%)
Food Service Sales	151,000	151,000	-	0.00%
Miscellaneous Grants	100,000	100,000	-	0.00%
Earnings on Investments	-	-	-	0.00%
Revenue From State Sources:				
School Building Aid	116,411	116,411	-	0.00%
Catastrophic Aid	25,000	25,000	-	0.00%
Child Nutrition	2,500	2,500	-	0.00%
Revenue From Federal Sources:				
Federal Grants	60,000	60,000	-	0.00%
Child Nutrition	25,000	25,000	-	0.00%
Medicaid Reimbursement	60,000	31,000	(29,000)	(48.33%)
Unassigned Fund Balance:	708,524	170,000	(538,524)	(76.01%)
Fund Balance Voted from Surplus	-	-	-	
Fund Balance - Retained	<u>297,202</u>	<u>-</u>	<u>297,202</u>	
Fund Balance - Reduce Taxes	411,322	170,000	(241,322)	
Total School Revenues & Credits (includes Fund Balance Voted from Surplus)	1,238,233	875,411	(362,822)	(29.3%)
Gross Operating Budget	13,213,843	13,419,932	206,089	1.56%
Less: Prior Year Warrant Article(s);	-	-	-	
Net Operating Budget	13,213,843	13,419,932	206,089	1.56%
District Assessment (Prior to State Grants)	11,975,610	12,544,521	568,911	4.75%
Net Assessed Valuation:	1,786,611,900			
Estimated Increase on Tax Rate:	<u>\$ 0.32</u>			

This chart does not include any funding appropriations for any 2015-2016 warrant article(s).

**SECTION 4
PROPOSED OPERATING BUDGET SUMMARY COMPARISON REPORT**

This budgetary comparison section summarizes, into group headings, the 2015-2016 Rye School District’s proposed operating budget. This summary facilitates the comparison of similar groupings of accounts between the current 2014-2015 appropriations and the proposed 2015-2016 appropriations.

This report combines several similar budgetary accounts under one (1) heading to allow the reviewer to quickly scan the entire proposed operating budget for appropriation changes over a large number of accounts. The report also allows the reviewer the opportunity to quickly determine heading areas where large increases or decreases in appropriations are occurring.

Included, in this section, is a four (4) year comparative data chart, in summary format, detailing the appropriations and expenditures for the time period of 2010-2011 through 2013-2014. This chart provides valuable comparative data to assess trends and to more clearly determine how past appropriations compared to the actual expenditures.

When the reviewer compares the 2015-2016 elementary school appropriations, which includes food service, with the actual 2014-2015 appropriations, there is an increase of \$1,763 or 0.52%.

Major areas of increases are:

	<u>2014-2015 Appropriations</u>	<u>2015-2016 Appropriations</u>	<u>Difference</u>
Special Education	\$368,550	\$427,474	\$58,924
Oper. & Maintenance of Plant	326,779	331,960	5,181
Supplies & Materials	18,015	20,297	2,282

Major areas of decreases are:

Teaching Salaries	1,868,289	1,825,541	(42,748)
Preschool	15,752	2,500	(13,252)
Physical Therapy	14,658	8,510	(6,148)

Appropriations at the middle school level for 2015-2016, which includes food service, increased by \$78,976 or 3.21% when compared to 2014-2015.

Major areas of increases are:

Oper. & Maintenance of Plant	289,265	321,625	32,360
Special Education	200,741	230,117	29,376
ESOL Department	0	10,333	10,333

Major areas of decreases are:

	<u>2014-2015</u> <u>Appropriations</u>	<u>2015-2016</u> <u>Appropriations</u>	<u>Difference</u>
Supplies & Materials	\$ 10,340	\$ 3,415	(\$6,925)
Technology Department	49,847	44,482	(5,365)
Physical Education Department	4,793	3,093	(1,700)

At the high school level, appropriations have increased by \$101,575 or 3.24% compared to 2014-2015.

Major areas of increases are:

Regular Tuition	2,975,574	3,083,641	108,067
Pupil Transportation	33,209	39,363	6,154

At the District wide level, which includes special projects and the transfer to expendable trust funds there is a decrease of \$22,763 in appropriations or 0.54% when compared to 2014-2015.

Major areas of increases are:

Employee Benefits	2,326,009	2,393,313	67,304
Occupational Therapy	55,079	78,499	23,420
Speech Therapy	113,164	125,569	12,405

Major areas of decreases are:

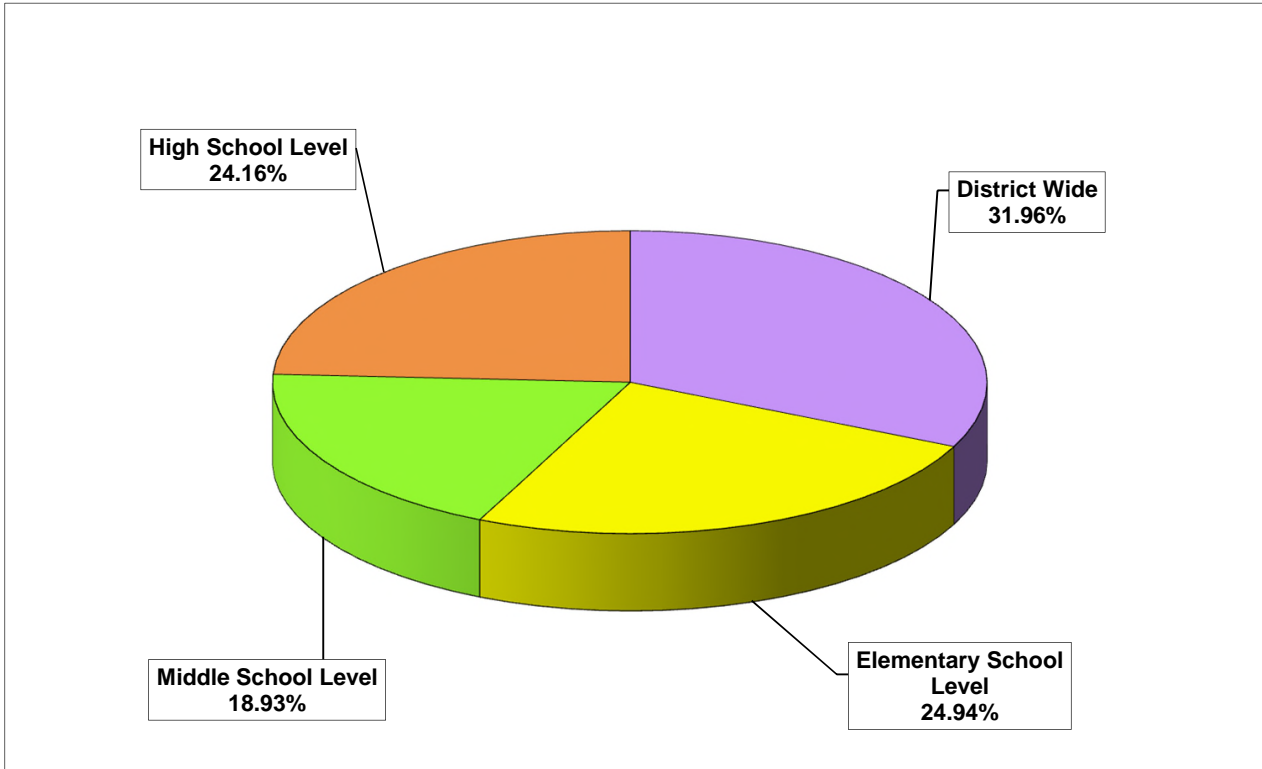
Technology Department	164,982	126,057	(38,925)
Debt Service	333,900	310,800	(23,100)
Improve. of Instruc. Services	12,087	2,400	(9,687)

The reviewer should note that any appropriation(s) for any proposed 2015-2016 warrant article(s) are not included in any of the budget heading summaries.



RYE SCHOOL DISTRICT

**DISTRIBUTION OF PROPOSED BUDGET APPROPRIATIONS
BY SCHOOL LEVELS**



	<u>2014-15</u>	<u>2015-16**</u>	<u>Difference</u>	<u>% Change</u>
District Wide Level*	\$ 4,265,734	\$ 4,289,509	\$ 23,775	0.56%
Elementary School Level	3,345,207	3,346,970	1,763	0.05%
Middle School Level	2,461,953	2,540,929	78,976	3.21%
High School Level	<u>3,140,949</u>	<u>3,242,524</u>	<u>101,575</u>	<u>3.23%</u>
Total Proposed Budget	\$ 13,213,843	\$ 13,419,932	\$ 206,089	1.56%

*Includes Special Projects and Transfers to Expendable Trust Funds.

** This chart does not include any funding appropriations for any 2015-2016 warrant article(s).

**RYE SCHOOL DISTRICT
2015 - 2016 OPERATING SUMMARY COMPARISON REPORT**

	2013-2014 BUDGET	2013-2014 EXPENDED	2014-2015 BUDGET	2015-2016 SCH.BRD.BUD.
GENERAL FUND:				
DISTRICT WIDE:				
SPECIAL EDUCATION DEPARTMENT	\$ 87,118.00	\$ 88,888.58	\$ 90,587.00	\$ 90,397.00
COCURRICULAR DEPARTMENT	10,000.00	11,743.00	10,000.00	10,000.00
EXTENDED SCHOOL YEAR	16,945.00	13,538.39	24,310.00	24,527.00
SPEECH THERAPY DEPARTMENT	96,036.00	95,802.00	113,164.00	125,569.00
OCCUPATIONAL THERAPY DEPARTMENT	51,117.00	51,125.55	55,079.00	78,499.00
IMPROVEMENT OF INSTRUCTIONAL SERVICES	10,788.00	12,253.00	12,087.00	2,400.00
TECHNOLOGY DEPARTMENT	101,905.00	110,040.96	164,982.00	126,057.00
SCHOOL BOARD	36,812.00	33,067.95	39,390.00	36,003.00
OFFICE OF THE SUPERINTENDENT	587,668.00	587,668.00	577,666.00	566,983.00
OPERATION & MAINTENANCE OF THE PLANT	57,385.00	58,585.12	60,309.00	61,817.00
PUPIL TRANSPORTATION	255,928.00	255,921.20	263,169.00	267,050.00
SUPPORT SERVICES- OTHER	1,000.00	539.29	1,500.00	1,500.00
EMPLOYEE BENEFITS	2,416,948.00	2,052,865.14	2,326,009.00	2,393,313.00
DEBT SERVICE	341,600.00	341,600.00	333,900.00	310,800.00
SUBTOTAL - DISTRICT WIDE	4,071,250.00	3,713,638.18	4,072,152.00	4,094,915.00
ELEMENTARY SCHOOL:				
SALARIES	1,793,334.00	1,799,609.33	1,868,289.00	1,825,541.00
SUPPLIES AND MATERIALS- GENERAL	16,607.00	18,062.09	18,015.00	20,297.00
INSTRUCTIONAL EQUIPMENT & FURNITURE	1,741.00	2,436.30	4,299.00	1,008.00
ART DEPARTMENT	2,894.00	2,841.87	2,910.00	1,801.00
LANGUAGE ARTS/READING DEPARTMENT	18,521.00	17,963.93	18,464.00	20,237.00
WORLD LANGUAGE DEPARTMENT	894.00	888.23	1,143.00	1,852.00
PHYSICAL EDUCATION DEPARTMENT	4,378.00	3,811.50	3,956.00	5,160.00
MATHEMATICS DEPARTMENT	14,089.00	30,141.92	7,153.00	7,177.00
MUSIC DEPARTMENT	1,582.00	1,606.06	1,338.00	1,720.00
SCIENCE DEPARTMENT	4,961.00	4,840.55	5,193.00	3,173.00
SOCIAL STUDIES DEPARTMENT	4,391.00	4,189.60	3,715.00	3,779.00
SPECIAL EDUCATION DEPARTMENT	400,748.00	369,928.88	368,550.00	427,474.00
ESOL DEPARTMENT	5,600.00	15,204.75	22,400.00	23,072.00
PRE-SCHOOL DEPARTMENT	6,050.00	2,397.75	15,752.00	2,500.00
COCURRICULAR DEPARTMENT	24,170.00	24,496.86	24,595.00	24,242.00
GUIDANCE DEPARTMENT	63,894.00	67,170.95	71,951.00	72,722.00
HEALTH & NURSING DEPARTMENT	51,657.00	51,445.56	55,700.00	55,705.00
PSYCHOLOGICAL SERVICES	20,677.00	17,876.00	22,599.00	21,203.00
PHYSICAL THERAPY	12,325.00	15,441.18	14,648.00	8,510.00
IMPROVEMENT OF INSTRUCTIONAL SERVICES	26,750.00	56,012.74	26,800.00	27,926.00
EDUCATIONAL MEDIA SERVICES	132,481.00	84,910.85	92,537.00	92,672.00

**RYE SCHOOL DISTRICT
2015 - 2016 OPERATING SUMMARY COMPARISON REPORT**

	BUDGET	EXPENDED	BUDGET	SCH. BRD. BUD.
	2013-2014 BUDGET	2013-2014 EXPENDED	2014-2015 BUDGET	2015-2016 SCH. BRD. BUD.
TECHNOLOGY DEPARTMENT	\$ 40,934.00	\$ 62,251.97	\$ 42,227.00	\$ 44,080.00
OFFICE OF THE BUILDING ADMINISTRATOR	178,972.00	177,592.20	184,486.00	184,097.00
FREIGHT	6,500.00	5,938.18	5,700.00	6,100.00
OPERATION & MAINTENANCE OF THE PLANT	331,830.00	320,054.00	326,779.00	331,960.00
PUPIL TRANSPORTATION	14,369.00	24,539.64	26,807.00	26,186.00
SUPPORT SERVICES	10,600.00	43,925.12	12,570.00	10,975.00
PLANT CONSTRUCTION & RENOVATION	22,000.00	21,219.24	27,000.00	27,000.00
SUBTOTAL - ELEMENTARY SCHOOL	3,212,949.00	3,246,797.25	3,275,576.00	3,278,169.00
MIDDLE SCHOOL:				
SALARIES	1,251,081.00	1,184,851.92	1,232,026.00	1,238,942.00
SUPPLIES AND MATERIALS - GENERAL	7,767.00	7,125.96	10,340.00	3,415.00
INSTRUCTIONAL EQUIPMENT & FURNITURE	687.00	671.11	1,600.00	3,764.00
ART DEPARTMENT	4,086.00	4,436.11	4,202.00	4,375.00
LANGUAGE ARTS/READING DEPARTMENT	1,374.00	1,438.31	3,012.00	2,267.00
WORLD LANGUAGE DEPARTMENT	4,873.00	4,454.48	3,249.00	2,728.00
PHYSICAL EDUCATION DEPARTMENT	3,537.00	1,764.60	4,793.00	3,093.00
LIFE SKILLS	7,474.00	6,992.85	8,742.00	7,603.00
MATHEMATICS DEPARTMENT	3,502.00	19,679.32	1,250.00	2,637.00
MUSIC DEPARTMENT	3,590.00	1,745.78	3,101.00	2,909.00
SCIENCE DEPARTMENT	3,325.00	6,700.51	8,266.00	8,847.00
SOCIAL STUDIES DEPARTMENT	506.00	655.11	1,578.00	3,545.00
TECH EDUCATION DEPARTMENT	5,006.00	4,804.49	5,020.00	5,214.00
SPECIAL EDUCATION DEPARTMENT	251,350.00	183,666.33	200,741.00	230,117.00
COCURRICULAR DEPARTMENT	71,230.00	64,694.68	74,610.00	83,053.00
GUIDANCE DEPARTMENT	66,232.00	63,505.02	68,306.00	68,417.00
HEALTH & NURSING DEPARTMENT	58,505.00	57,904.66	62,495.00	61,632.00
PSYCHOLOGICAL SERVICES	18,977.00	17,876.00	21,135.00	20,804.00
IMPROVEMENT OF INSTRUCTIONAL SERVICES	27,665.00	32,743.33	27,415.00	26,400.00
EDUCATIONAL MEDIA SERVICES	108,690.00	83,942.57	90,643.00	91,569.00
TECHNOLOGY DEPARTMENT	38,736.00	61,644.60	49,847.00	44,482.00
OFFICE OF THE BUILDING ADMINISTRATOR	167,560.00	166,682.99	173,556.00	176,420.00
FREIGHT	3,400.00	4,869.73	3,000.00	4,000.00
OPERATION & MAINTENANCE OF THE PLANT	286,015.00	276,788.4	289,265.00	321,625.00
PUPIL TRANSPORTATION	28,883.00	11,479.96	15,750.00	14,515.00
SUPPORT SERVICES	6,429.00	15,506.05	7,604.00	6,534.00
PLANT CONSTRUCTION & RENOVATION	22,000.00	64,816.99	27,000.00	27,000.00
SUBTOTAL - MIDDLE SCHOOL	2,452,480.00	2,351,441.86	2,398,546.00	2,476,240.00

RYE SCHOOL DISTRICT
2015 - 2016 OPERATING SUMMARY COMPARISON REPORT

	BUDGET	EXPENDED	BUDGET	SCH.BRD.BUD.
	2013-2014 BUDGET	2013-2014 EXPENDED	2014-2015 BUDGET	2015-2016 SCH.BRD.BUD.
HIGH SCHOOL:				
REGULAR TUITION	\$ 2,826,846.00	\$ 2,632,788.08	\$ 2,975,574.00	\$ 3,083,641.00
SPECIAL EDUCATION DEPARTMENT	39,510.00	90,424.51	132,166.00	119,520.00
EXTENDED SCHOOL YEAR	-	3,960.00	-	-
PUPIL TRANSPORTATION	16,605.00	31,899.52	33,209.00	39,363.00
SUBTOTAL - HIGH SCHOOL	2,882,961.00	2,759,072.11	3,140,949.00	3,242,524.00
TOTAL GENERAL FUND	12,619,640.00	12,070,949.40	12,887,223.00	13,091,848.00
FOOD SERVICE FUND:				
DISTRICT WIDE	32,447.00	32,833.65	33,582.00	34,594.00
ELEMENTARY	75,632.00	61,369.83	69,631.00	68,801.00
MIDDLE SCHOOL	61,398.00	60,652.70	63,407.00	64,689.00
TOTAL FOOD SERVICE FUND	169,477.00	154,856.18	166,620.00	168,084.00
SPECIAL PROJECTS FUND:				
MISCELLANEOUS GRANTS	120,000.00	112,447.42	100,000.00	100,000.00
FEDERAL GRANTS	40,000.00	66,412.02	60,000.00	60,000.00
TOTAL SPECIAL PROJECTS FUND	160,000.00	178,859.44	160,000.00	160,000.00
EXPENDABLE TRUST FUNDS:				
TOTAL EXPENDABLE TRUST FUNDS	-	-	-	-
TOTAL RYE SCHOOL DIST. OPERATING BUDGET	12,949,117.00	12,404,665.02	13,213,843.00	13,419,932.00

**RYE SCHOOL DISTRICT
BUDGETARY COMPARATIVE ANALYSIS FOR THE YEARS 2010-2014**

	2010-2011		2011-2012		2012-2013		2013-2014	
	BUDGETED	EXPENDED	BUDGETED	EXPENDED	BUDGETED	EXPENDED	BUDGETED	EXPENDED
GENERAL FUND:								
DISTRICT WIDE:								
Salaries - Substitutes	\$ 75,000	\$ 665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education	82,179	79,405	83,587	81,588	83,496	86,539	87,118	88,889
Cocurricular Department	11,100	10,105	10,000	7,603	10,000	9,206	10,000	11,743
Extended School Year	11,980	15,426	9,700	10,445	9,583	11,805	16,945	13,538
Speech Therapy	103,613	106,340	108,190	111,026	92,024	91,959	96,036	95,802
Occupational Therapy	68,447	100,865	70,418	45,438	48,905	48,803	51,117	51,126
Improv. Of Instructional Services	22,151	25,209	20,672	17,947	10,792	10,512	10,788	12,253
Technology	110,409	110,657	113,798	112,387	115,694	93,919	101,905	110,041
School Board	39,390	33,216	37,133	36,051	35,679	38,172	36,812	33,068
Office of the Superintendent	477,145	477,145	499,515	499,515	518,155	518,155	587,668	587,668
Oper. & Maint. Of the Plant	54,943	55,682	56,550	56,550	56,260	56,260	57,385	58,585
Pupil Transportation	230,832	230,832	238,911	238,909	247,273	247,267	255,928	255,921
Support Services - Other	1,800	2,580	1,900	503	2,700	1,414	1,000	539
Employee Benefits	1,835,858	1,807,613	2,102,350	2,121,386	2,265,871	2,171,493	2,416,948	2,052,865
Debt Service	387,520	387,520	372,260	372,260	357,000	357,000	341,600	341,600
SUBTOTAL - DISTRICT WIDE	3,512,367	3,443,260	3,724,984	3,711,609	3,853,432	3,742,503	4,071,250	3,713,638
ELEMENTARY SCHOOL:								
Salaries	1,819,978	1,960,433	1,932,114	1,911,485	1,895,279	1,846,819	1,793,334	1,799,609
Supplies & Materials	18,239	15,401	18,502	16,728	16,202	16,087	16,607	18,062
Instructional Equip. & Furniture	3,620	3,955	1,866	1,358	708	657	1,741	2,436
Art	3,909	3,901	3,228	3,227	2,988	3,037	2,894	2,842
Language Arts/Reading	28,015	27,651	25,377	25,858	19,631	19,535	18,521	17,964
World Language	1,372	1,347	561	512	920	915	894	888
Physical Education	3,028	3,028	3,294	3,220	3,025	3,088	4,378	3,812
Mathematics	9,548	9,693	7,627	8,292	8,311	8,282	14,089	30,142
Music	2,690	2,705	2,438	2,033	2,032	1,764	1,582	1,606
Science	3,889	3,830	5,587	5,160	4,787	4,354	4,961	4,841
Social Studies	4,562	4,899	6,454	6,091	4,726	4,260	4,391	4,190
Special Education	312,054	340,665	337,634	338,994	333,052	402,976	400,748	369,929
ESOL	-	-	-	-	-	2,235	5,600	15,205
Pre-School	-	2,003	11,642	5,299	9,500	725	6,050	2,398
Cocurricular	33,661	28,852	28,148	23,945	25,344	23,515	24,170	24,497
Guidance	52,797	38,211	56,852	55,564	58,535	60,301	63,894	67,171
Health & Nursing	44,710	50,227	54,938	46,694	48,782	48,255	51,657	51,446

**RYE SCHOOL DISTRICT
BUDGETARY COMPARATIVE ANALYSIS FOR THE YEARS 2010-2014**

	2010-2011		2011-2012		2012-2013		2013-2014	
	BUDGETED	EXPENDED	BUDGETED	EXPENDED	BUDGETED	EXPENDED	BUDGETED	EXPENDED
Psychological Services	17,408	20,333	17,864	20,245	19,704	19,447	20,677	17,876
Physical Therapy	12,240	9,598	9,585	8,257	16,748	11,868	12,325	15,441
Improv. of Instructional Services	26,730	27,428	26,775	29,148	26,705	38,206	26,750	56,013
Educational Media Services	78,743	78,083	80,542	77,692	74,923	138,784	132,481	84,911
Technology	36,605	34,855	24,643	19,522	38,199	32,862	40,934	62,252
Office of the Bldg. Administrator	174,344	167,204	178,995	175,415	182,102	178,027	178,972	177,592
Freight	9,400	7,241	9,400	5,925	8,000	5,262	6,500	5,938
Oper. & Maint. of the Plant	326,070	288,417	322,000	293,845	331,979	302,986	331,830	320,054
Pupil Transportation	30,074	20,863	18,167	20,841	16,266	20,666	14,369	24,540
Support Services	10,079	10,785	9,387	9,129	10,975	10,072	10,600	43,925
Plant Const. & Renovation	12,000	7,675	-	3,960	52,944	33,009	22,000	21,219
SUBTOTAL - ELEMENTARY	3,075,765	3,169,283	3,193,620	3,118,439	3,212,367	3,237,991	3,212,949	3,246,797
MIDDLE SCHOOL:								
Salaries	1,173,299	1,175,275	1,238,003	1,277,830	1,290,388	1,368,233	1,251,081	1,184,852
Supplies & Materials	10,647	9,886	9,154	7,840	8,611	8,770	7,767	7,126
Instructional Equip. & Furniture	984	170	1,208	707	300	-	687	671
Art	4,545	4,535	4,345	4,299	4,097	3,016	4,086	4,436
Language Arts/Reading	1,703	1,372	2,406	2,220	3,145	3,228	1,374	1,438
World Language	4,150	4,022	5,418	5,022	2,406	2,864	4,873	4,454
Physical Education	1,557	1,168	1,314	1,157	1,367	976	3,537	1,765
Life Skills	8,388	8,396	7,891	5,556	8,307	8,101	7,474	6,993
Mathematics	2,739	3,473	2,912	898	607	316	3,502	19,679
Music	2,023	3,579	2,344	1,563	3,911	3,600	3,590	1,746
Science	2,855	2,423	3,658	2,767	2,583	1,684	3,325	6,701
Social Studies	975	1,171	1,497	1,514	852	851	506	655
Technical Education	4,884	4,657	4,248	2,836	6,752	6,388	5,006	4,805
Special Education	278,929	278,996	251,361	248,055	197,278	230,844	251,350	183,666
ESOL	2,305	11,059	5,952	3,269	635	-	-	-
Curricular	88,957	72,746	66,526	55,840	66,120	57,517	71,230	64,695
Guidance	59,637	52,286	58,962	35,214	58,702	59,597	66,232	63,505
Health & Nursing	49,176	48,974	52,138	51,847	54,933	54,748	58,505	57,905
Psychological Services	16,908	16,408	17,364	17,496	17,829	17,329	18,977	17,876
Physical Therapy	7,200	8,855	-	-	-	-	-	-
Improv. of Instructional Services	27,810	22,842	27,855	20,177	27,815	15,582	27,665	32,743
Educational Media Services	78,574	75,356	81,011	80,821	79,310	101,426	108,690	83,943
Technology	68,863	70,977	26,615	18,386	65,633	87,164	38,736	61,645
Office of the Bldg. Administrator	164,106	161,464	169,771	163,426	173,454	159,691	167,560	166,683

**RYE SCHOOL DISTRICT
BUDGETARY COMPARATIVE ANALYSIS FOR THE YEARS 2010-2014**

	2010-2011		2011-2012		2012-2013		2013-2014	
	BUDGETED	EXPENDED	BUDGETED	EXPENDED	BUDGETED	EXPENDED	BUDGETED	EXPENDED
Freight	6,500	4,021	5,000	2,307	4,100	2,540	3,400	4,870
Operation & Maint. of the Plant	259,776	261,317	275,968	248,419	287,512	263,574	286,015	276,788
Pupil Transportation	36,675	22,649	16,269	12,445	12,600	10,704	28,883	11,480
Support Services	7,350	6,142	6,525	5,212	6,908	7,803	6,429	15,506
Plant Const. & Renovation	12,000	11,386	-	1,085	52,944	41,802	22,000	64,817
SUBTOTAL - MIDDLE SCHOOL	2,383,515	2,345,605	2,345,715	2,278,208	2,439,099	2,518,347	2,452,480	2,351,442
HIGH SCHOOL:								
Regular Tuition	2,518,000	2,468,174	2,308,922	2,496,392	2,878,812	2,675,402	2,826,846	2,632,788
Special Education	97,961	49,515	71,677	61,448	67,700	70,366	39,510	90,425
Extended School Year	-	17,366	-	7,704	-	-	-	3,960
Psychological Services	-	-	-	-	-	-	-	-
Physical Therapy Expenses	-	-	-	-	-	-	-	-
Pupil Transportation	23,340	8,477	41,310	12,687	16,605	20,934	16,605	31,900
SUBTOTAL - HIGH SCHOOL	2,639,301	2,543,532	2,421,909	2,578,231	2,963,117	2,766,702	2,882,961	2,759,072
TOTAL GENERAL FUND	11,610,948	11,501,680	11,686,228	11,686,487	12,468,015	12,265,544	12,619,640	12,070,949
FOOD SERVICE FUND:								
District Wide						32,103	32,447	32,834
Elementary	93,441	87,712	93,930	88,135	94,793	70,015	75,632	61,370
Middle School	67,806	65,461	68,291	69,037	71,976	71,210	61,398	60,653
TOTAL FOOD SERVICE FUND	161,247	153,173	162,221	157,172	166,769	173,328	169,477	154,856
SPECIAL PROJECTS FUND:								
Miscellaneous Grants	100,000	86,427	150,000	114,148	120,000	98,063	120,000	112,447
Federal Grants	20,000	36,753	114,000	122,655	40,000	68,897	40,000	66,412
TOTAL SPEC. PROJECTS FUND	120,000	123,180	264,000	236,803	160,000	166,960	160,000	178,859
EXPENDABLE TRUST FUNDS:								
TOTAL EXPEN. TRUST FUNDS	30,000	30,210	100,000	118,760	-	40,000	-	-
TOTAL OPERATING BUDGET	\$ 11,922,195	\$ 11,808,243	\$ 12,212,449	\$ 12,199,222	\$ 12,794,784	\$ 12,645,832	\$ 12,949,117	\$ 12,404,665

SECTION 5 PROPOSED OPERATING BUDGET COMPARISON REPORT

This budgetary comparison section is the detailed report of the proposed operating budget for the 2015-2016 fiscal year. This section lists all the accounts and subsequent appropriations for the 2013-2014 budget, 2013-2014 expenditures, 2014-2015 appropriations, and the proposed 2015-2016 District appropriations for comparison purposes.

This budgetary section has been divided into four (4) subsections:

- a) elementary school (budgeted appropriations attributable directly to the Rye Elementary School students);
- b) middle school (budgeted appropriations attributable directly to the Rye Junior High School students);
- c) high school (budgeted appropriations attributable directly to high school age students);
- d) District wide (budgeted appropriations which affect both the elementary and middle schools).

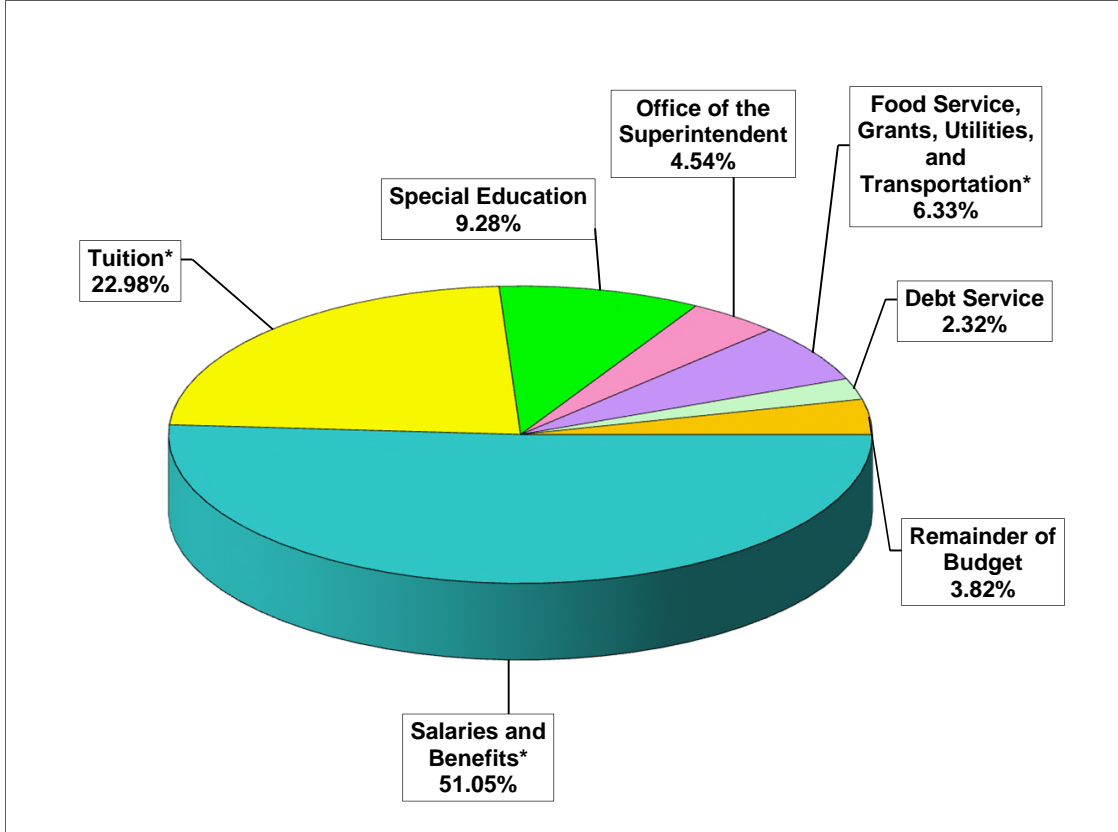
All budgetary appropriations are included in this section and contain numerous explanations and justifications of the various needs for funding of the particular appropriations.

This section also includes budgetary information for the special revenue, food service, and expendable trust funds. This section should serve as the main focal point for the review of the proposed budget.



RYE SCHOOL DISTRICT

**PERCENTAGE OF HOW EACH DOLLAR APPROPRIATED
IS EXPENDED**



	<u>2013-14</u>	<u>2014-15**</u>	<u>Difference</u>	<u>% Change</u>
Salaries and Benefits*	\$ 6,751,795	\$ 6,850,447	\$ 98,652	1.46%
Tuition*	2,975,574	3,083,641	108,067	3.63%
Special Education	1,138,447	1,245,974	107,527	9.45%
Food Service, Grants, Utilities, and Transportation*	811,246	848,911	37,665	4.64%
Office of the Superintendent	577,666	566,983	(10,683)	(1.85%)
Debt Service	333,900	310,800	(23,100)	(6.92%)
Remainder of Budget	<u>625,215</u>	<u>513,176</u>	<u>(112,039)</u>	<u>(17.92%)</u>
Total Proposed Budget	\$ 13,213,843	\$ 13,419,932	\$ 206,089	1.56%

*All special education and food service appropriations have been removed from totals and are included in Special Education and Food Service sections only.

** This chart does not include any funding appropriations for any 2015-2016 warrant article(s).

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

2013-2014 2013-2014 2014-2015 2015-2016
OPER. BUDGET EXPENDED OPER. BUDGET SCH. BRD. BUD.

ACCT# & TITLE

GENERAL FUND:

DISTRICT WIDE EXPENDITURES:

SPECIAL EDUCATION DEPARTMENT:

Spec. Education Coordinator's Salary
This position brings the District into compliance by having the appropriately certified LEA representative at each IEP meeting K-12. Contract is for 205 days. Salary increase of 2.5%.

10-1220-110-20-00 82,493.00 82,493.00 84,968.00 87,092.00

Medicaid Reimbursement

It is anticipated that the District will be eligible for Medicaid reimbursement for some of the services provided to special education students. A third party does the paperwork & filing and charges the District 9% of the return.

10-1220-360-00-00 4,625.00 6,395.58 5,039.00 2,775.00

Professional Membership Dues

10-1220-810-00-00 .00 .00 580.00 530.00

SPECIAL EDUCATION DEPARTMENT EXPENSES

87,118.00 88,888.58 90,587.00 90,397.00

COCURRICULAR DEPARTMENT:

Artist in Residence
Contracting with third parties to provide enrichment in activities such as dance, poetry, drama, etc.

10-1410-321-00-00 10,000.00 11,743.00 10,000.00 10,000.00

COCURRICULAR DEPARTMENT EXPENSES

10,000.00 11,743.00 10,000.00 10,000.00

EXTENDED SCHOOL YEAR:

Extended School Yr. - Teachers
Two (2) teachers to supervise and teach in the summer special education program for K-6. There are 29 students who receive services.

10-1430-110-20-00 9,620.00 6,247.50 16,960.00 16,200.00

Extended School Yr. - Therapists
Speech therapist - nine (9) students receiving services.

10-1430-110-30-00 900.00 265.00 1,650.00 1,450.00

Occupational therapist - one (1) student receiving services.

10-1430-110-40-00 .00 .00 1,950.00 1,440.00

Extended School Yr. - Aides

Two (2) aides working 12 hrs./week for 5 weeks.

10-1430-321-00-00 675.00 926.39 2,175.00 762.00

Contracted physical therapy services.

Extended School Yr. - Tuit to Priv. Sch.
Three (3) students attending out of district placement for social skills training once per week. Two (2) students attending out of district placement for speech and language.

10-1430-563-00-00 5,500.00 6,079.50 1,500.00 4,600.00

Extended School Yr. Supplies

10-1430-610-00-00 50.00 .00 75.00 75.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
Programs.				
EXTENDED SCHOOL YEAR EXPENSES				
	16,945.00	13,538.39	24,310.00	24,527.00
SPEECH THERAPY DEPARTMENT:				
10-2150-110-20-00 Speech Therapist Salaries One (1) therapist at 100% (35 YOE). One (1) therapist at 40% (16 YOE). One (1) therapist at 20% (9 YOE). Account includes a new 20% part time position for 2015-16. Therapists serve 23 identified students. Helps to support general education and limit the amount of special education referrals.	94,429.00	94,430.00	110,566.00	124,215.00
10-2150-533-00-00 Internet Access Subscriptions	249.00	.00	1,419.00	247.00
10-2150-610-00-00 Speech Therapy Supplies	251.00	110.45	65.00	.00
10-2150-641-00-00 Speech Therapy Books & Other Print Med. Replacement for outdated evaluation instrument and consumable test protocols.	1,107.00	1,261.55	1,114.00	1,107.00
SPEECH THERAPY DEPARTMENT EXPENSES				
	96,036.00	95,802.00	113,164.00	125,569.00
OCCUPATIONAL THERAPY DEPARTMENT:				
10-2163-110-30-00 Occ. Therapist Salary One (1) therapist at 100% (9 YOE). Therapist serves 30 identified students and 42 non-identified students. (Provided in group settings.) Primarily to increase fine motor skills.	50,567.00	50,567.00	54,529.00	54,529.00
10-2163-321-00-00 Occ. Therapy - Contracted Services Contracted service provider for six (6) hrs./week for 38 weeks.	.00	.00	.00	23,436.00
10-2163-533-00-00 Occ. Therapy Internet Subscription	.00	.00	200.00	200.00
10-2163-610-00-00 Occ. Therapy Supplies	283.00	289.55	93.00	319.00
10-2163-641-00-00 Occ. Therapy Books & Other Print Med.	267.00	269.00	257.00	15.00
OCCUPATIONAL THERAPY DEPARTMENT EXPENSES				
	51,117.00	51,125.55	55,079.00	78,499.00
IMPROVEMENT OF INSTRUCTIONAL SERVICES:				
10-2212-110-20-00 Assesment Coordinator/High Sch. Liaison Position has been eliminated for 2015-16.	9,988.00	9,988.00	10,287.00	.00
10-2213-240-00-00 Prof. Growth - District Wide Courses and workshops for the LEA, Assessment and district wide IST personnel.	800.00	2,265.00	1,800.00	2,400.00
IMPROVEMENT OF INSTRUCTIONAL SERVICES				
	10,788.00	12,253.00	12,087.00	2,400.00
TECHNOLOGY DEPARTMENT:				
10-2225-110-20-00 IST Database Administrator Position was not utilized in 2014-15 and will be discontinued for 2015-16.	.00	.00	42,000.00	.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-2225-110-25-00	.00	41,040.96	49,440.00	50,676.00
IST Systems Administrator One (1) employee working 225 days, responsible for the IST system's infrastructure. Salary increase of 2.5%.				
10-2225-110-30-00	71,400.00	69,000.00	73,542.00	75,381.00
IST Integrator Employee is responsible for the supervision and integration of technology. Salary increase of 2.5%.				
10-2225-110-40-00	30,505.00	.00	.00	.00
TECHNOLOGY DEPARTMENT EXPENSES	101,905.00	110,040.96	164,982.00	126,057.00
SCHOOL BOARD:				
10-2311-110-10-00	4,500.00	4,500.00	4,500.00	4,500.00
School Board Salaries School Board members salaries. Each member will receive \$900.				
10-2311-241-00-00	.00	255.00	.00	200.00
School Board Conferences & Workshops				
10-2311-340-00-00	1,600.00	1,450.00	1,600.00	1,600.00
School Board Minutes				
10-2311-540-00-00	3,300.00	1,387.93	4,000.00	3,000.00
Advertising & Legal Notices				
10-2311-550-00-00	2,800.00	2,834.00	3,100.00	3,100.00
Printing of Annual Report				
10-2311-580-00-00	75.00	184.96	200.00	200.00
School Board Travel Allowance				
10-2311-615-00-00	1,500.00	1,328.79	1,500.00	1,500.00
School Board Newsletters Dissemination of information to the Rye residents regarding the District. One (1) newsletter per year. Additional information is available on the internet website.				
10-2311-810-00-00	4,387.00	4,002.22	4,490.00	4,253.00
Professional Membership Dues NHSBA.....\$ 3,803. NHSAA Ed Jobs..... 450.				
10-2311-890-00-00	1,700.00	2,059.72	1,700.00	2,000.00
School Board Other				
10-2311-895-00-00	950.00	590.15	1,100.00	800.00
Expenses of Annual Meeting Primarily for the cost of printing the voting ballots.				
10-2312-120-40-00	150.00	150.00	150.00	150.00
School Board Clerk				
10-2313-120-40-00	3,800.00	3,800.00	3,800.00	3,800.00
Treasurer's Salary				
10-2313-534-00-00	600.00	674.03	600.00	700.00
Treasurer's Postage				
10-2313-580-00-00	400.00	313.60	800.00	400.00
Treasurer's Travel Allowance				
10-2313-610-00-00	300.00	146.70	50.00	100.00
Treasurer's Supplies				
10-2314-120-20-00	150.00	150.00	150.00	150.00
Moderator				
10-2314-120-40-00	.00	100.00	.00	100.00
Supervisors of Checklist				
10-2317-330-00-00	7,900.00	7,450.00	7,450.00	7,450.00
Auditor Annual audit by a CPA firm of the District's financial records.				
10-2318-330-00-00	2,700.00	1,690.85	4,200.00	2,000.00
Legal Expenses Legal expenses that are not special edu- cation related.				
SCHOOL BOARD EXPENSES	36,812.00	33,067.95	39,390.00	36,003.00
OFFICE OF THE SUPERINTENDENT: District Share of SAU 50 Rye School District's share of the SAU 50	587,669.00	587,668.00	577,666.00	566,983.00

2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

RYE SCHOOL DISTRICT

2013-2014 2013-2014 2014-2015 2015-2016
 OPER. BUDGET EXPENDED OPER. BUDGET SCH. BRD. BUD.

expenditures is 48.34% of the total budget.
 The net operating budget decrease for
 2015-16 is at the rate of 0.80%.

OFFICE OF THE SUPERINTENDENT EXPENSES

587,668.00 587,668.00 577,666.00 566,983.00

OPERATION & MAINTENANCE OF THE PLANT:

Custodial Supervisor Salary
 Individual is responsible for the supervision
 of all maintenance and custodial functions.
 Salary increase of 2.5%.

57,385.00 58,585.12 60,309.00 61,817.00

OPERATION & MAINTENANCE OF THE PLANT

57,385.00 58,585.12 60,309.00 61,817.00

PUPIL TRANSPORTATION:

Pupil Transportation
 Second year of a five (5) year contract.
 Escalation for 2015-16 is estimated at 2.48%.

255,928.00 255,921.20 263,169.00 267,050.00

PUPIL TRANSPORTATION EXPENSES

255,928.00 255,921.20 263,169.00 267,050.00

SUPPORT SERVICES - OTHER:

District Wide Staff/Expense Travel
 Travel reimbursement for the LEA, IST
 Integrator, System Administrator and
 Data Coordinators.

1,000.00 539.29 1,500.00 1,500.00

SUPPORT SERVICES - OTHER

1,000.00 539.29 1,500.00 1,500.00

EMPLOYEE BENEFITS:

Health Insurance
 Insurance premium has been estimated to
 increase 0.8%. Currently an employee
 contributes 25% for a two person or family
 plan.

1,338,091.00 1,015,270.94 1,201,115.00 1,211,485.00

Dental Insurance

Dental premium is not estimated to
 increase for next year.

26,381.00 29,208.24 25,940.00 28,548.00

Life Insurance

Benefit is \$100,000 for teaching staff,
 and \$15,000 for support staff.

12,660.00 12,239.86 13,176.00 12,649.00

Long Term Disability Insurance

Benefit commences on the 91st day of
 disablement at 60% of monthly salary.

8,475.00 7,971.18 8,885.00 8,517.00

FICA Insurance

Rate is scheduled to remain the same at
 7.65%.

392,522.00 372,576.32 406,167.00 407,807.00

NH Retirement System - Support Staff

Retirement for support staff employees
 through the NH Retirement System. Rate
 will increase from 10.77% to 11.17%,
 an increase of 3.71%.

48,379.00 62,074.54 46,725.00 52,099.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-2900-232-00-00 NH Retirement System - Certified Staff Retirement for teachers through the NH Retirement System. Rate will increase from 14.16% to 15.67%, an increase of 10.66%.	557,514.00	538,686.88	590,806.00	641,984.00
10-2900-250-00-00 Unemployment Compensation Based on the first \$14,000 of an employee's earnings. Decrease in appropriation is due to good experience rating.	12,821.00	8,000.45	11,163.00	7,544.00
10-2900-260-00-00 Workers' Compensation Insurance District received a partial "holiday" from the premium for 2013-14. Estimate a 10% increase for 2015-16.	19,205.00	6,231.35	21,032.00	22,130.00
10-2900-290-00-00 Annuitities	.00	160.88	.00	.00
10-2900-293-00-00 Criminal Records Payment of criminal records for support employees and volunteers.	300.00	51.50	300.00	150.00
10-2900-295-00-00 Pre-employment Health Screenings State required Mantoux tests for new employees.	600.00	393.00	700.00	400.00
EMPLOYEE BENEFITS EXPENSES				
	2,416,948.00	2,052,865.14	2,326,009.00	2,393,313.00
DEBT SERVICE:				
10-5100-830-00-00 Interest on Bonds Interest on bond for the nineteenth (19) year. The average interest rate on the life of the 20 year bond is 5.45%.	61,600.00	61,600.00	53,900.00	30,800.00
10-5100-910-00-00 Redemption of Principal Nineteenth (19) principal payment of the \$5,614,804 of a 20 year bond.	280,000.00	280,000.00	280,000.00	280,000.00
DEBT SERVICE EXPENSES				
	341,600.00	341,600.00	333,900.00	310,800.00
SUBTOTAL GENERAL FUND - DISTRICT WIDE				
	4,071,250.00	3,713,638.18	4,072,152.00	4,094,915.00

ELEMENTARY SCHOOL EXPENDITURES:
Enrollment at the Rye Elementary School as of October 28, 2014:

Kindergarten:	49	Grade 3:	51
Grade 1:	36	Grade 4:	51
Grade 2:	44	Grade 5:	58
Total:		289	

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1100-110-20-10 Teaching Salaries There are 27 teaching positions that are included in this account. There is a reduction of one (1) full time classroom	1,648,915.00	1,674,752.07	1,746,345.00	1,699,311.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1100-110-40-10 Para Educators' Salaries teacher for 2015-16. Four (4) employees budgeted in this account. Please see section on support salaries for additional information.	92,919.00	70,921.25	75,944.00	78,230.00
10-1100-120-20-10 Substitutes - Teaching Rate is \$85 per day up to 20 days, after which the rate changes to \$95 per day.	32,500.00	26,557.19	30,000.00	28,000.00
10-1100-120-40-10 Substitutes - Non Teaching Account reflects substitutes for all non teaching staff. This account also reflects temporary staff costs.	19,000.00	27,378.82	16,000.00	20,000.00
SALARIES	1,793,334.00	1,799,609.33	1,868,289.00	1,825,541.00
10-1100-610-00-10 SUPPLIES AND MATERIALS - GENERAL: Scholar Supplies This account is the main account for all general supplies used at the elementary school. Expenditures in this account are items such as paper, pencils, pens, crayons, markers, etc.	16,607.00	18,062.09	18,015.00	20,297.00
SUPPLIES AND MATERIALS - GENERAL	16,607.00	18,062.09	18,015.00	20,297.00
10-1100-430-00-10 INSTRUCTIONAL EQUIPMENT & FURNITURE: Instr. Equipment & Furniture - Repairs This account is used to repair all equipment and furniture in the classroom. Items such as glides, replacement tops, welding of frames, etc. Also includes cleaning of microscopes.	400.00	.00	400.00	400.00
10-1100-731-00-10 Instr. Equipment - Additional	.00	559.75	.00	.00
10-1100-733-00-10 Classroom Furniture - Additional One (1) Mobile Student Organizer.....\$ 379.	1,171.00	1,577.91	681.00	608.00
10-1100-737-00-10 Classroom Furniture - Replacement One (1) Binder Storage Center..... 229.	170.00	198.64	3,218.00	.00
INSTRUCTIONAL EQUIPMENT & FURNITURE	1,741.00	2,436.30	4,299.00	1,008.00
10-1102-610-00-10 ART DEPARTMENT: Art Supplies Supplies such as paints, construction paper, poster board, clay, etc. used exclusively in the art program.	2,766.00	2,731.13	2,877.00	1,710.00
10-1102-641-00-10 Art Books & Other Print Med.	128.00	110.74	33.00	91.00
ART DEPARTMENT EXPENSES	2,894.00	2,841.87	2,910.00	1,801.00
10-1105-533-00-10 LANGUAGE ARTS / READING DEPARTMENT: Internet Access Subscriptions Annual subscriptions to edhelper,ABC	1,030.00	513.90	1,025.00	301.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1105-610-00-10	833.00	1,325.71	1,459.00	3,340.00
Teach and web pages. Language Arts/Reading Supplies Includes eight (8) magnetic kits and 20 dry erase boards.				
10-1105-641-00-10	1,447.00	2,409.08	3,550.00	7,489.00
Language Arts/Reading Bks. & Print Media Majority of appropriation is for the purchase of Great Stone Face Nominees and comprehensive assessments to determine reading levels.				
10-1105-641-05-10	15,211.00	13,715.24	12,430.00	9,107.00
Language Arts/Reading Wkbks. & Cons. Txt Grammar, vocabulary and handwriting workbooks for all grade levels.				
LANGUAGE ARTS / READING DEPT. EXPENSES				
	18,521.00	17,963.93	18,464.00	20,237.00
WORLD LANGUAGE DEPARTMENT:				
10-1106-533-00-10	.00	.00	.00	299.00
Internet Access Subscriptions				
10-1106-610-00-10	341.00	336.78	427.00	277.00
World Language Supplies				
10-1106-641-00-10	148.00	147.20	372.00	489.00
World Language Books & Other Print Med.				
10-1106-641-04-10	.00	.00	.00	787.00
World Language Texts - New/Updated Fifty-two (52) Spanish Texts for 4th and 5th grade.....\$ 787.				
10-1106-641-05-10	405.00	404.25	344.00	.00
World Language Workbooks & Cons. Texts				
WORLD LANGUAGE DEPARTMENT EXPENSES				
	894.00	888.23	1,143.00	1,852.00
PHYSICAL EDUCATION DEPARTMENT:				
10-1108-321-00-10	2,304.00	2,255.00	2,304.00	1,728.00
Phys. Education - Contracted Service Swim Safe program at the Seacoast YMCA.				
10-1108-430-00-10	450.00	.00	450.00	1,665.00
Phys. Education Equipment - Repairs Inspection and repair of gymnasium equipment, annual inspection of bleachers.				
10-1108-610-00-10	418.00	316.55	804.00	1,551.00
Phys. Education Supplies Supplies used in the physical education program. Examples are balls, ropes, games, tether balls, footballs, basketballs, etc.				
10-1108-735-00-10	1,206.00	1,239.95	398.00	216.00
Phys. Education Equipment - Replacement Two (2) Collapsible Nets.....\$ 216.				
PHYSICAL EDUCATION DEPARTMENT EXPENSES				
	4,378.00	3,811.50	3,956.00	5,160.00
MATHEMATICS DEPARTMENT:				
10-1111-533-00-10	1,751.00	1,750.00	.00	.00
Internet Access Subscriptions				
10-1111-610-00-10	445.00	6,953.75	501.00	435.00
Mathematics Supplies				
10-1111-641-00-10	.00	44.25	99.00	355.00
Mathematics Books & Other Print Med.				
10-1111-641-04-10	4,000.00	1,630.10	.00	.00
Mathematics - New/Updated Series				
10-1111-641-05-10	7,893.00	19,763.82	6,553.00	6,387.00
Mathematics Workbooks & Cons. Texts Math in Focus workbooks for all grade levels and supplemental additional workbooks. This is an annual expense.				

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
MATHEMATICS DEPARTMENT EXPENSES				
	14,089.00	30,141.92	7,153.00	7,177.00
MUSIC DEPARTMENT:				
10-1112-430-00-10 Music Equipment - Repairs Repair of school owned instruments, tuning and repair of three (3) pianos.	350.00	380.00	500.00	500.00
10-1112-610-00-10 Music Supplies Supplies used in the music program such as flutophones, recorders, etc.	425.00	422.83	494.00	851.00
10-1112-615-00-10 Records, Cassettes, & DVD's	313.00	352.56	144.00	.00
10-1112-617-00-10 Music Software	.00	.00	.00	309.00
10-1112-641-00-10 Music Books & Other Print Med.	200.00	151.70	200.00	60.00
10-1112-731-00-10 Music Equipment - Additional	175.00	179.97	.00	.00
10-1112-735-00-10 Music Equipment - Replacement	119.00	119.00	.00	.00
	1,582.00	1,606.06	1,338.00	1,720.00
SCIENCE DEPARTMENT EXPENSES				
10-1113-430-00-10 Science Equipment - Repairs Cleaning of microscopes.	.00	.00	250.00	400.00
10-1113-610-00-10 Science Supplies Appropriations for science kits, rocks and minerals, butterfly eggs, science fair materials, etc.	4,492.00	3,967.61	4,432.00	2,493.00
10-1113-641-00-10 Science Books & Other Print Med.	469.00	872.94	511.00	280.00
	4,961.00	4,840.55	5,193.00	3,173.00
SOCIAL STUDIES DEPARTMENT:				
10-1115-610-00-10 Social Studies Supplies	363.00	479.17	451.00	58.00
10-1115-641-00-10 Social Studies Books & Other Print Med. Scholastic news, Time for Kids, newspapers.	1,778.00	1,759.73	1,844.00	2,010.00
10-1115-641-05-10 Social Studies Workbooks & Cons. Texts Map skills, History Alive.	2,250.00	1,950.70	1,420.00	1,711.00
	4,391.00	4,189.60	3,715.00	3,779.00
SPECIAL EDUCATION DEPARTMENT:				
10-1220-110-20-10 Spec. Education Teachers' Salaries One (1) teacher on with 29 YOE. One (1) teacher on with 26 YOE. One (1) teacher on with 16 YOE. Keeps the District in compliance with State and federal law. Several students require significant behavioral and/or academic instructional interventions. Education Aides' Salaries Eight (8) employees are budgeted in this account. During 2014-15 one (1) unbudgeted aid was added. The proposed budget includes one (1) new full time aide for 2015-16.	197,154.00	199,011.00	206,145.00	206,145.00
	104,233.00	122,679.28	126,843.00	169,071.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1220-120-20-10	200.00	.00	200.00	200.00
10-1220-321-00-10	600.00	18,122.97	3,600.00	23,046.00
10-1220-330-00-10	2,500.00	6,017.64	4,000.00	4,000.00
10-1220-533-00-10	978.00	420.00	2,130.00	1,850.00
10-1220-563-00-10	91,653.00	22,000.00	22,000.00	22,000.00
10-1220-610-00-10	255.00	77.00	565.00	622.00
10-1220-617-00-10	.00	390.00	.00	.00
10-1220-641-00-10	445.00	.00	1,431.00	.00
10-1220-731-00-10	2,600.00	1,210.99	.00	540.00
10-1220-734-00-10	130.00	.00	1,636.00	.00
SPECIAL EDUCATION DEPARTMENT EXPENSES				
	400,748.00	369,928.88	368,550.00	427,474.00

ESOL DEPARTMENT:
ESOL Tutors
One (1) person working sixteen (16) hrs./week for 40 weeks.

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1260-120-20-10	5,600.00	15,204.75	22,400.00	23,072.00
ESOL DEPARTMENT EXPENSES				
	5,600.00	15,204.75	22,400.00	23,072.00
PRE-SCHOOL DEPARTMENT:				
10-1280-110-40-10	.00	.00	12,252.00	.00
10-1280-321-00-10	2,550.00	1,779.86	1,000.00	1,500.00
10-1280-561-00-10	3,500.00	617.89	2,500.00	1,000.00
PRE-SCHOOL DEPARTMENT EXPENSES				
	6,050.00	2,397.75	15,752.00	2,500.00

COCURRICULAR DEPARTMENT:
Assemblies
Admissions/Fees
Club Supplies
Supplies for after school clubs, such as Adventurelore, etc.

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1410-591-00-10	1,435.00	436.05	1,340.00	1,517.00
10-1410-595-00-10	11,676.00	11,993.13	11,878.00	11,765.00
10-1410-610-00-10	30.00	.00	30.00	.00

Please see section on support staff salaries for additional information.
Education Tutors
Education - Contracted Services
Consultation and assessment for hearing impaired and neuropsychiatry.
Education Legal Fees
Internet Access Subscriptions
Aimswab, Adori and iPad apps.
Tuition to Private Schools - Elementary
One (1) student attending an out of district placement.....\$22,000.
Education Supplies
Education Software
Education Books & Other Print Med.
Education Equipment - Additional
One (1) Shredder.....\$ 540.
Education Hardware - Additional

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1410-616-00-10 10-1410-618-00-10	30.00 379.00	.00 397.68	20.00 377.00	.00 420.00
Volunteer Program Awards, Certificates & Other Recognition Awards and certificates given to students for both scholastic and athletic achievements.				
10-1420-120-90-10	10,620.00	11,670.00	10,950.00	10,540.00
Cocurricular Salaries Please see section on cocurricular salaries.				
COCURRICULAR DEPARTMENT EXPENSES				
	24,170.00	24,496.86	24,595.00	24,242.00
GUIDANCE DEPARTMENT:				
10-2120-110-20-10	59,855.00	63,570.00	68,053.00	68,053.00
Guidance Counselor Salary One (1) counselor working at 100% (9 YOE).				
10-2120-340-00-10	3,543.00	3,105.00	3,443.00	3,631.00
Testing Services - Admin./Scoring Appropriation used for local assessment services.				
10-2120-610-00-10 10-2120-641-00-10	.00 496.00	326.95 169.00	.00 455.00	.00 1,038.00
Guidance Supplies Guidance Books & Other Print Med.				
GUIDANCE DEPARTMENT EXPENSES				
	63,894.00	67,170.95	71,951.00	72,722.00
HEALTH & NURSING DEPARTMENT:				
10-2132-110-20-10	50,567.00	50,567.00	54,529.00	54,529.00
Nurse's Salary One (1) nurse at 100% (9 YOE).				
10-2132-430-00-10	125.00	105.25	175.00	125.00
Nursing Equipment - Repairs Annual cost of recalibrating nursing equipment.				
10-2132-532-00-10 10-2132-610-00-10	300.00 665.00	284.00 489.31	300.00 696.00	300.00 751.00
Nursing Internet Access Subscriptions Nursing Supplies				
HEALTH & NURSING DEPARTMENT EXPENSES				
	51,657.00	51,445.56	55,700.00	55,705.00
PSYCHOLOGICAL SERVICES:				
10-2142-110-20-10	17,877.00	17,876.00	18,945.00	18,945.00
Psychologist's Salary One (1) psychologist working 25% with 17 YOE. Same psychologist who also works at the middle school. Includes \$400 for summer work.				
10-2142-323-00-10	2,800.00	.00	2,400.00	1,250.00
Psychological Testing - Elementary Psychological services including testing, consultation, observations and team meetings.				
10-2143-641-00-10	.00	.00	1,254.00	1,008.00
Psychological Books & Other Print Media				
PSYCHOLOGICAL SERVICES				
	20,677.00	17,876.00	22,599.00	21,203.00
PHYSICAL THERAPY:				
10-2162-323-00-10	12,325.00	15,441.18	14,648.00	8,510.00
Physical Therapy - Contracted Services Physical therapy services provided to students for 2.5 hrs./week for 35 weeks.				

2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT
 RYE SCHOOL DISTRICT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
PHYSICAL THERAPY EXPENSES				
10-2213-240-00-10	12,325.00	15,441.18	14,648.00	8,510.00
IMPROVEMENT OF INSTRUCTIONAL SERVICES:				
10-2213-241-00-10	25,000.00	54,433.74	25,000.00	20,000.00
Prof. Growth - Teaching Professional growth for teaching staff in accordance with the Collective Bargaining Agreement. Account is for certified staff to take courses and workshops.				
10-2213-241-00-10	.00	.00	.00	6,000.00
Prof. Growth - Principal Directed Professional growth for teaching staff that is directed by the Principal.				
10-2213-641-00-10	200.00	.00	200.00	226.00
Prof. Books & Other Printed Media				
10-2219-810-00-10	1,550.00	1,579.00	1,600.00	1,700.00
Prof. Membership Dues				
IMPROVEMENT OF INSTRUCTIONAL SERVICES				
LIBRARY/MEDIA SERVICES:				
10-2222-110-20-10	70,696.00	70,696.00	73,302.00	73,302.00
Library/Media Generalist Salary One (1) person working at 100% with 19 YOE.				
10-2222-110-40-10	38,650.00	.00	.00	.00
IST Library Media Associate Position was discontinued in 2013-14.				
10-2222-430-00-10	.00	.00	200.00	.00
Library/Media Equip. & Furn. - Repairs				
10-2222-533-00-10	6,212.00	3,185.32	5,828.00	5,927.00
Library/Media Internet Access Subscrip. Software support and annual licensing fees for library automation, Brain Pop, Discovery Education, etc. Includes \$2,347 to the Rye Public Library for Library Solutions software which will be an annual expense.				
10-2222-610-00-10	539.00	692.05	487.00	696.00
Library/Media Supplies				
10-2222-615-00-10	1,762.00	795.25	720.00	.00
Library Multimedia				
10-2222-641-00-10	12,000.00	8,140.99	12,000.00	12,000.00
Library/Media Books & Other Print Media Fiction, non-fiction, periodicals and other printed materials for the library.				
10-2222-731-00-10	2,129.00	945.96	.00	.00
Library/Media Equipment - Additional				
10-2222-737-00-10	493.00	455.28	.00	747.00
Library/Media Furniture - Replacement Three (3) 48" High Bookcases.....\$ 747.				
LIBRARY/MEDIA SERVICES EXPENSES				
	132,481.00	84,910.85	92,537.00	92,672.00
TECHNOLOGY DEPARTMENT:				
10-2225-340-00-10	1,000.00	2,900.00	3,000.00	3,300.00
Technology - Contracted Service				
10-2225-430-00-10	1,449.00	.00	1,000.00	2,000.00
Technology Equipment - Repairs Repairs for technology hardware, includes maintenance agreement on Bogen Intercom System.				
10-2225-532-00-10	.00	6,771.00	600.00	.00
Technology Hardware & Software Support				
10-2225-533-00-10	6,133.00	4,426.98	6,532.00	5,404.00
Technology Internet Access Subscriptions Annual subscriptions for web based services and software as internet access costs, sonic wall, virus protection, and classroom internet services.				
10-2225-610-00-10	9,900.00	9,981.03	3,800.00	5,350.00
Technology Supplies Supplies such as ink cartridges, cables, protective cases and recordable media.				

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-2225-731-00-10	.00	600.00	.00	.00
10-2225-734-00-10	12,420.00	11,982.00	22,295.00	17,988.00
10-2225-735-00-10	.00	15,644.00	.00	.00
10-2225-738-00-10	10,032.00	9,946.96	5,000.00	10,038.00
	40,934.00	62,251.97	42,227.00	44,080.00

The major expense in this category is related to printing costs.
Technology Equipment - Additional
Technology Hardware - Additional
Twenty-five (25) Chromebooks.....\$ 6,625.
Two (2) Smart Boards and Projectors... 6,583.
Ten (10) iPads..... 4,780.
Technology Equipment - Replacement
Technology Hardware - Replacement
One (1) Dell Poweredge Server.....\$10,038.

TECHNOLOGY DEPARTMENT EXPENSES

OFFICE OF THE PRINCIPAL:

10-2410-110-10-10	95,000.00	97,299.94	95,275.00	97,657.00
10-2410-110-50-10	66,852.00	67,039.34	68,810.00	70,827.00
10-2410-240-00-10	2,300.00	555.52	2,300.00	2,300.00
10-2410-531-00-10	4,649.00	5,159.26	5,695.00	5,928.00
10-2410-533-00-10	2,586.00	1,733.04	7,725.00	3,645.00
10-2410-534-00-10	1,300.00	986.49	1,500.00	1,200.00
10-2410-550-00-10	1,400.00	1,266.04	1,200.00	885.00
10-2410-580-00-10	300.00	300.00	300.00	300.00
10-2410-610-00-10	1,000.00	936.44	1,231.00	905.00
10-2410-618-00-10	200.00	185.00	200.00	200.00
10-2410-641-00-10	52.00	.00	.00	.00
10-2410-738-00-10	3,000.00	1,896.13	.00	.00
10-2410-810-00-10	325.00	235.00	250.00	250.00
	178,972.00	177,592.20	184,486.00	184,097.00

OFFICE OF THE PRINCIPAL EXPENSES

FREIGHT:

10-2520-890-00-10	6,500.00	5,938.18	5,700.00	6,100.00
	6,500.00	5,938.18	5,700.00	6,100.00

OPERATION & MAINTENANCE OF THE PLANT:

10-2620-110-90-10	130,036.00	125,467.97	133,872.00	135,714.00
-------------------	------------	------------	------------	------------

Custodial Salaries
Four (4) employees, three (3) full time and

2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

RYE SCHOOL DISTRICT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-2620-411-00-10	3,747.00	4,187.50	4,237.00	4,746.00
Water/Sewer				
one (1) part time.				
Lead Custodian.....\$ 1,200.				
Overtime..... 1,000.				
10-2620-412-00-10	518.00	350.01	513.00	375.00
Boiler Water Treatment				
Water usage at the elementary school and annual pumping of the septic tank and grease trap pit.				
Chemicals added to boiler feed water to help reduce rust and corrosion and prevent scale.				
10-2620-421-00-10	3,321.00	2,814.24	2,914.00	3,001.00
Removal of Trash				
Removal of trash.				
10-2620-430-00-10	.00	221.00	.00	.00
Ceiling Repairs				
10-2620-431-00-10	1,000.00	.00	700.00	700.00
Doors & Door Maintenance				
For repairs to doors and locks.				
10-2620-432-00-10	1,500.00	3,049.34	1,000.00	2,000.00
Electrical System Repairs				
For repairs of problems associated with the electrical system, including the addition of outlets.				
10-2620-435-00-10	8,000.00	21,239.83	11,000.00	14,000.00
HVAC System Repairs				
For repairs associated with the boiler and heating system.				
10-2620-436-00-10	5,000.00	393.76	3,000.00	2,000.00
Plumbing Repairs				
For repairs of problems associated with the plumbing system.				
10-2620-438-00-10	500.00	.00	500.00	500.00
Windows & Window Maintenance				
For repairs of broken and malfunctioning windows.				
10-2620-442-00-10	500.00	120.00	400.00	400.00
Rental of Equipment				
For rental of lift and bobcat.				
10-2620-498-00-10	660.00	660.00	660.00	660.00
Pest Control				
Monthly pest control in the building.				
10-2620-520-00-10	11,989.00	12,218.00	12,951.00	14,250.00
Building & Property Insurance				
Property and casualty insurance with boiler and machinery riders. Anticipate a 9% increase. Also includes errors and omissions policy.				
10-2620-580-00-10	300.00	157.42	300.00	200.00
Custodial Travel				
Travel reimbursement for the custodians.				
10-2620-610-00-10	18,759.00	12,645.53	15,930.00	16,000.00
Custodial Supplies				
Supplies for the cleaning and maintenance of the school building. Examples are floor strippers, floor finishes, soaps, small hardware, etc. Includes classroom clock replacement.				
10-2620-614-00-10	1,495.00	1,174.23	1,526.00	375.00
Carpets, Mats, & Tile				
Entrance walk off mats and area rugs for classrooms.				
10-2620-622-00-10	44,621.00	41,364.49	45,610.00	44,970.00
Electricity				
Based on three (3) year average usage of 280,533 KWH.				
10-2620-623-00-10	1,985.00	1,160.35	1,942.00	1,568.00
Gas (Bottled)				
Based on three (3) year average usage of 344.3 gallons.				
10-2620-624-00-10	55,050.00	57,946.60	47,762.00	52,380.00
Fuel Oil				
Based on prior year average usage of				

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-2630-422-00-10 Snow Plowing Eleven (11) snow plowings, including salting and sanding.	7,630.00	10,690.00	7,921.00	11,859.00
10-2630-424-00-10 Lawn Care Mowing, fertilization and aeration of the field surrounding the elementary school.	8,899.00	7,826.58	9,314.00	8,436.00
10-2630-425-00-10 Lawn Care - Community Field Mowing, fertilization and aeration of the Community Field at Lang's Corner.	8,107.00	7,096.58	8,589.00	7,526.00
10-2630-429-00-10 Parking Lot & Playground Upkeep Sweeping of the parking lot, woodchips and sand for the playground and dead limb removal. Purchase woodchips and paint parking lot lines every other year.	6,425.00	700.00	6,275.00	1,975.00
10-2630-430-00-10 Playground Equipment - Repairs Playground Supplies	100.00 300.00	.00 .00	100.00 300.00	75.00 300.00
10-2631-430-00-10 Outdoor Main. Equipment - Repairs	200.00	19.29	200.00	200.00
10-2631-610-00-10 Outdoor Main. Equipment - Supplies	50.00	129.54	50.00	100.00
10-2640-430-00-10 Non Instr. Equip. & Furn. - Repairs Repairs to all non instructional equipment and furniture.	2,400.00	715.78	2,000.00	1,000.00
10-2640-731-00-10 Non Instr. Equipment - Additional	785.00	810.22	.00	.00
10-2640-735-00-10 Non Instr. Equipment - Replacement	804.00	1,734.53	1,413.00	150.00
10-2640-737-00-10 Non Instr. Furniture - Replacement	899.00	897.84	.00	.00
10-2660-430-00-10 Fire Alarm System Maintenance on the fire alarm panel, checking and cleaning the entire system.	2,500.00	3,170.37	1,800.00	2,400.00
10-2660-431-00-10 Fire Extinguishers & Inspections Annual inspection and recharging of the fire extinguishers.	450.00	270.00	300.00	300.00
10-2660-434-00-10 Sprinkler System Inspection and Repair Maintenance on the sprinkler system.	1,000.00	200.00	1,000.00	1,000.00
10-2660-436-00-10 Bell, Clock & Emergency Lights Replacement of emergency lights and batteries.	1,800.00	.00	1,800.00	1,000.00
10-2660-438-00-10 Elevator & Chairlift Inspection & Repair State requires annual inspection of chair lifts.	400.00	623.00	800.00	800.00
10-2660-439-00-10 Boiler Inspections State requires annual inspection on the boilers.	100.00	.00	100.00	100.00
10-2660-591-00-10 CopSync Subscription Annual subscription for CopSync 911 to cover both the school and police department users.	.00	.00	.00	900.00
<hr/>				
OPERATION & MAINTENANCE OF THE PLANT	331,830.00	320,054.00	326,779.00	331,960.00
<hr/>				
PUPIL TRANSPORTATION: Spec. Education Transportation Two (2) students transported to pre-school placement.....\$18,090. Two (2) students requiring specialized	8,369.00	18,052.44	20,807.00	20,186.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-2725-519-00-10	6,000.00	6,487.20	6,000.00	6,000.00
PUPIL TRANSPORTATION				
10-2820-430-00-10	4,550.00	5,195.34	6,500.00	6,500.00
10-2820-435-00-10	100.00	.00	100.00	100.00
10-2820-592-00-10	200.00	135.43	270.00	175.00
10-2820-735-00-10	.00	32,795.00	.00	.00
10-2830-580-00-10	250.00	2,516.80	200.00	200.00
10-2834-240-00-10	5,500.00	3,282.55	5,500.00	4,000.00
SUPPORT SERVICES				
10-4600-340-00-10	2,000.00	900.00	2,000.00	2,000.00
10-4600-450-00-10	20,000.00	20,319.24	25,000.00	25,000.00
PLANT CONSTRUCTION & RENOVATION				
SUBTOTAL GENERAL FUND - ELEMENTARY				
	22,000.00	21,219.24	27,000.00	27,000.00
MIDDLE SCHOOL EXPENDITURES:				
Enrollment for the Rye Middle School as of October 28, 2014:				
Grade 6:	63	Grade 8:	53	
Grade 7:	58	Total:	174	
Thirteen (13) of these students in grades 7th and 8th are from New Castle.				
SALARIES:				
10-1100-110-20-20	1,191,776.00	1,129,659.51	1,176,301.00	1,179,395.00

transportation for ESY..... 1,508.
Three (3) students transported by parents for ESY..... 588.
Field Trips
Field trips for each grade level.

SUPPORT SERVICES:
Office Machine Usage & Maintenance Agree Usage and maintenance agreement on three (3) photocopiers.
Office Machine Equipment - Repairs Repairs to office machines not covered by maintenance agreements such as fax machines, typewriters, etc.
Office Machine Usage - SAU 50
Office Machine Equipment - Replacement
Staff Expense - Travel
Travel reimbursement for all staff members.
Prof. Growth - Support Staff
Professional growth for support staff for coursework and workshops, in accordance with the Collective Bargaining Agreement.

PLANT CONSTRUCTION & RENOVATION:
Facility Studies
Maintenance Objectives
Please see budget section on maintenance objectives for additional information.

MIDDLE SCHOOL EXPENDITURES:
Enrollment for the Rye Middle School as of October 28, 2014:
Grade 6: 63 Grade 8: 53
Grade 7: 58 Total: 174
Thirteen (13) of these students in grades 7th and 8th are from New Castle.

SALARIES:
Teaching Salaries
There are 18 teaching positions included in this account. Please see section on

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ADCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1100-110-40-20 Para Educator Salary One (1) person budgeted in this account. Please see section on support salaries for additional information.	26,305.00	25,811.08	27,225.00	28,047.00
10-1100-120-20-20 Substitutes - Teaching Rate is \$85 per day up to 20 days, after which the rate changes to \$95 per day.	24,000.00	19,533.75	19,000.00	21,000.00
10-1100-120-40-20 Substitutes - Non Teaching Account reflects substitutes for all non teaching staff. This account also reflects temporary staff costs.	9,000.00	9,047.58	9,500.00	10,500.00
SALARIES	1,251,081.00	1,184,851.92	1,232,026.00	1,238,942.00
SUPPLIES AND MATERIALS - GENERAL: Scholar Supplies This account is the main account for all general supplies used at the middle school. Appropriations in this account are items such as paper, pencils, pens, grade books, agendas, markers, etc. Decrease is due to supplies being separated to individual curriculum areas.	7,767.00	7,125.96	10,340.00	3,415.00
SUPPLIES AND MATERIALS - GENERAL	7,767.00	7,125.96	10,340.00	3,415.00
INSTRUCTIONAL EQUIPMENT & FURNITURE: Instr. Equipment & Furn. - Repairs This account is used to repair all furniture and equipment in the classroom. Items such as glides, replacement tops, welding of frames, etc. Instr. Equipment - Additional Classroom Furniture - Additional Classroom Furniture - Replacement Twenty (20) Science Lab Stools.....\$ 2,460. Twelve (12) Student Tables..... 1,104.	300.00	.00	300.00	200.00
INSTRUCTIONAL EQUIPMENT & FURNITURE	687.00	671.11	1,600.00	3,764.00
ART DEPARTMENT: Art Equipment - Repairs Art Supplies Supplies such as paints, construction paper, poster board, clay, etc. used exclusively in the art program. Art Books & Other Print Med.	.00	32.50	.00	50.00
ART DEPARTMENT EXPENSES	3,924.00	4,241.79	3,892.00	4,163.00
ART DEPARTMENT EXPENSES	4,086.00	4,436.11	4,202.00	4,375.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
LANGUAGE ARTS / READING DEPARTMENT:				
10-1105-610-00-20 Language Arts/Reading Supplies	69.00	68.66	486.00	1,042.00
10-1105-641-00-20 Language Arts/Reading Bks. & Print Media	1,305.00	1,369.65	1,225.00	1,225.00
10-1105-641-04-20 Language Arts/Reading Texts-New/Updated	.00	.00	822.00	.00
10-1105-641-05-20 Language Arts/Reading Wkbks. & Con. Txts	.00	.00	479.00	.00
	1,374.00	1,438.31	3,012.00	2,267.00
WORLD LANGUAGE DEPARTMENT:				
10-1106-610-00-20 World Lang. Supplies	463.00	326.94	532.00	437.00
10-1106-615-00-20 World Lang. Records, Cassettes, DVD's	340.00	353.30	66.00	287.00
10-1106-641-00-20 World Lang. Books & Other Print Med.	187.00	187.00	210.00	1,039.00
10-1106-641-04-20 World Lang. - New/Updated Series	1,947.00	2,221.70	.00	.00
10-1106-641-05-20 World Lang. Workbooks & Cons. Texts	1,936.00	1,365.54	2,441.00	965.00
Need additional student texts. Twenty-five (25) English/Spanish dictionaries. French workbooks are given to seventh graders and are used for two (2) years by the students. Sixth graders use a separate workbook. Spanish workbooks for sixth and seventh grade annual purchase.				
	4,873.00	4,454.48	3,249.00	2,728.00
PHYSICAL EDUCATION DEPARTMENT:				
10-1108-430-00-20 Phys. Education Equipment - Repairs	900.00	.00	600.00	1,000.00
10-1108-610-00-20 Phys. Education Supplies	1,871.00	1,764.60	2,581.00	1,590.00
10-1108-731-00-20 Phys. Education Equipment - Additional	766.00	.00	1,612.00	503.00
One (1) Tubing Station for Bands.....\$ 278. One (1) Physical Activity Kit..... 225.				
	3,537.00	1,764.60	4,793.00	3,093.00
LIFE SKILLS DEPARTMENT:				
10-1109-321-00-20 Life Skills Contracted Services	2,700.00	2,500.00	3,950.00	3,000.00
10-1109-430-00-20 Life Skills Equip. & Furn. - Repairs	400.00	281.50	600.00	350.00
10-1109-610-00-20 Life Skills Supplies	3,574.00	3,512.35	3,492.00	3,653.00
Supplies used in the life skills class. Examples are pans, cups, oven mitts, paper plates, bobbins, etc. Also, foodstuffs				

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1109-735-00-20	800.00	699.00	700.00	600.00
used in the home economics curriculum. Life Skills Equipment - Replacement Annual replacement of one (1) sewing machine.				
LIFE SKILLS DEPARTMENT EXPENSES	7,474.00	6,992.85	8,742.00	7,603.00
MATHEMATICS DEPARTMENT:				
10-1111-533-00-20	1,444.00	3,400.95	925.00	1,110.00
Internet Access Subscriptions School site license for Buzz Math.				
10-1111-610-00-20	364.00	344.82	325.00	1,482.00
Mathematics Supplies				
10-1111-617-00-20	25.00	24.95	.00	.00
Mathematics Software				
10-1111-641-00-20	169.00	15,908.60	.00	45.00
Mathematics Books & Other Print Med.				
10-1111-641-04-20	1,500.00	.00	.00	.00
Mathematics - New/Updated Series				
MATHEMATICS DEPARTMENT EXPENSES	3,502.00	19,679.32	1,250.00	2,637.00
MUSIC DEPARTMENT:				
10-1112-430-00-20	500.00	.00	500.00	300.00
Music Department - Repairs Tuning and maintenance of pianos and musical equipment owned by the school.				
10-1112-610-00-20	1,465.00	889.81	1,576.00	1,498.00
Music Supplies				
10-1112-617-00-20	300.00	364.50	.00	.00
Music Software				
10-1112-641-00-20	625.00	291.51	825.00	561.00
Music Books & Other Print Med. Sheet music for choral and band programs.				
10-1112-731-00-20	500.00	.00	.00	550.00
Music Equipment - Additional One (1) Piano Dolly.....\$ 550.				
10-1112-735-00-20	200.00	199.96	200.00	.00
Music Equipment - Replacement				
MUSIC DEPARTMENT EXPENSES	3,590.00	1,745.78	3,101.00	2,909.00
SCIENCE DEPARTMENT:				
10-1113-430-00-20	200.00	.00	200.00	200.00
Science Department - Repairs For repairs and cleaning of microscopes.				
10-1113-610-00-20	2,840.00	2,910.57	6,409.00	6,304.00
Science Supplies Major portion of appropriation is for ROV kits for students to build an underwater submersible.				
10-1113-617-00-20	.00	.00	198.00	.00
Science Software				
10-1113-641-00-20	285.00	229.95	285.00	328.00
Science Books & Other Print Med.				
10-1113-731-00-20	.00	3,539.99	156.00	909.00
Science Equipment - Additional One (1) Sunlit Globe.....\$ 344. One (1) Stereo Microscope.....\$ 331. One (1) Aquaculture System.....\$ 234.				
10-1113-733-00-20	.00	.00	.00	596.00
Science Furniture - Additional One (1) Adjustable Shelving Unit.....\$ 596.				
10-1113-735-00-20	.00	.00	1,018.00	510.00
Science Equipment - Replacements Three (3) Garmin Handheld GPS'.....\$ 510.				
SCIENCE DEPARTMENT EXPENSES	3,325.00	6,700.51	8,266.00	8,847.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
SOCIAL STUDIES DEPARTMENT:				
10-1115-610-00-20 Social Studies Supplies	154.00	60.50	16.00	440.00
10-1115-617-00-20 Social Studies Software	.00	.00	150.00	135.00
10-1115-641-00-20 Social Studies Books & Other Print Med.	352.00	594.61	1,255.00	2,970.00
Additional textbooks needed for additional students.				
10-1115-731-00-20 Social Studies Equipment - Additional	.00	.00	157.00	.00
SOCIAL STUDIES DEPARTMENT EXPENSES				
	506.00	655.11	1,578.00	3,545.00
TECH. EDUCATION DEPARTMENT:				
10-1116-430-00-20 Tech. Education Equip. & Furn. - Repairs	200.00	.00	200.00	200.00
To inspect, lubricate and repair all power tools and furniture.				
10-1116-610-00-20 Tech. Education Supplies	3,689.00	3,594.47	2,736.00	3,744.00
Supplies used in the technical education program. Examples are safety glasses, saw blades, sanding belts, glues, paints, varnishes, etc. Also, wood for students to build projects.				
10-1116-618-00-20 Tech. Education Small Hand Tools	972.00	1,065.03	297.00	302.00
Small hand tools necessary for students to build projects. Examples include hammers and bar clamps.				
10-1116-641-00-20 Tech. Education Books & Other Print Med.	.00	.00	.00	200.00
10-1116-731-00-20 Tech. Education Equipment - Additional	145.00	144.99	1,787.00	768.00
Two (2) Woodworkers Vises.....\$ 370.				
One (1) Dust Collector..... 199.				
One (1) Sharpening System..... 199.				
TECH. EDUCATION DEPARTMENT EXPENSES				
	5,006.00	4,804.49	5,020.00	5,214.00
SPECIAL EDUCATION DEPARTMENT:				
10-1220-110-20-20 Spec. Education Teachers' Salaries	141,710.00	120,215.00	126,774.00	126,774.00
One (1) teacher with 9 YOE.				
One (1) teacher with 16 YOE.				
Keeps the District in compliance with State and federal regulations.				
10-1220-110-40-20 Spec. Education Aides' Salaries	58,875.00	58,543.04	60,737.00	93,269.00
There are five (5) aides included in this account. One (1) unbudgeted aide position was added during 2014-15. There is also an additional full time aide budgeted for 2015-16. Please see the support staff section.				
10-1220-120-20-20 Spec. Education Tutors	100.00	.00	200.00	100.00
10-1220-321-00-20 Spec. Education - Contracted Services	.00	.00	6,250.00	4,750.00
Three (3) students requiring specialized services to be able to remain in district.				
10-1220-330-00-20 Spec. Education Legal Fees	500.00	3,279.92	3,500.00	3,500.00
Anticipate legal issues.				

2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

RYE SCHOOL DISTRICT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1220-430-00-20	.00	1,321.76	.00	.00
10-1220-533-00-20	.00	.00	.00	1,145.00
10-1220-563-00-20	49,312.00	.00	.00	.00
10-1220-610-00-20	150.00	79.99	150.00	119.00
10-1220-617-00-20	635.00	160.00	408.00	.00
10-1220-641-00-20	68.00	66.62	677.00	.00
10-1220-731-00-20	.00	.00	.00	460.00
10-1220-738-00-20	.00	.00	2,045.00	.00
SPECIAL EDUCATION DEPARTMENT EXPENSES				
	251,350.00	183,666.33	200,741.00	230,117.00

10-1260-110-40-20	.00	.00	.00	10,333.00
ESOL DEPARTMENT				
ESOL Aide Salary				
One (1) person working eight (8) hrs./week for 38 weeks.				
ESOL DEPARTMENT EXPENSES				
	.00	.00	.00	10,333.00

10-1410-591-00-20	6,500.00	7,837.85	6,250.00	8,250.00
10-1410-595-00-20	15,000.00	12,882.75	17,000.00	22,791.00

10-1410-610-00-20	600.00	46.07	300.00	50.00
10-1410-613-00-20	700.00	300.00	.00	.00
10-1410-618-00-20	150.00	451.41	300.00	224.00
10-1420-120-90-20	41,280.00	36,781.80	42,280.00	43,800.00
10-1420-120-95-20	5,200.00	4,937.50	6,500.00	5,500.00
10-1420-610-00-20	1,800.00	857.30	1,980.00	1,038.00
10-1420-618-00-20	.00	.00	.00	800.00

COCURRICULAR DEPARTMENT:
 Assemblies for all grades including funding for Project Safeguard.
 Admissions/Competition Fees
 Admissions are for a variety of field trips, Math Counts competition and Merrowvista. Merrowvista is an environmental camp that focuses on curriculum, group dynamics and teamwork. Includes league fees to Portsmouth for sixth grade basketball. Increase is due to Board's decision to limit the amount that parents pay.
 Club Supplies
 Supplies used for cocurricular clubs such as Math Camp, school newspaper, etc.
CARIT Program
 Awards, Certificates & Other Recognition
 Awards and certificates given to students for both scholastic and athletic achievements.
 Cocurricular Salaries
 Please see section on cocurricular stipends for additional information.
 Athletic Officials
 Individuals used as sports officials for cocurricular games.
 Athletic Supplies
 Supplies used for all cocurricular sports teams. Examples are baseballs, soccer balls, basketballs, bats, bases, score-books, rulebooks, ball bags, etc.
 Athletic Uniforms
 Twenty (20) Field Hockey Uniforms.....\$ 800.

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1420-690-00-20 Other Cocurricular Expenses	.00	600.00	.00	600.00
COCURRICULAR DEPARTMENT EXPENSES	71,230.00	64,694.68	74,610.00	83,053.00
GUIDANCE DEPARTMENT:				
10-2120-110-20-20 Guidance Counselor Salary One (1) counselor at 100% (11 YOE).	61,728.00	61,728.00	65,490.00	65,490.00
10-2120-340-00-20 Testing Services - Admin./Scoring Appropriation for local assessment services.	2,565.00	.00	2,616.00	2,500.00
10-2120-533-00-20 Internet Access Subscriptions	1,500.00	1,500.00	.00	.00
10-2120-610-00-20 Guidance Supplies	200.00	185.07	200.00	377.00
10-2120-641-00-20 Guidance Books & Other Print Med.	239.00	91.95	.00	50.00
GUIDANCE DEPARTMENT EXPENSES	66,232.00	63,505.02	68,306.00	68,417.00
HEALTH & NURSING DEPARTMENT:				
10-2132-110-20-20 Nurse's Salary One (1) person working at 100% with 13 YOE.	57,656.00	57,545.12	60,764.00	60,477.00
10-2132-323-00-20 Health Exams, Screening, & Cont. Serv. CPR training for all sixth graders. Previously paid for several years by PTA.	.00	.00	840.00	720.00
10-2132-430-00-20 Nursing Equipment - Repairs Annual cost of recalibrating nursing equipment.	125.00	.00	120.00	110.00
10-2132-532-00-20 Nursing Software Support	300.00	.00	300.00	325.00
10-2132-610-00-20 Nursing Supplies	424.00	359.54	471.00	.00
HEALTH & NURSING DEPARTMENT EXPENSES	58,505.00	57,904.66	62,495.00	61,632.00
PSYCHOLOGICAL SERVICES:				
10-2142-110-20-20 Psychologist Salary One (1) psychologist working at 25% with 17 YOE. This is the same psychologist who is working at the elementary school. Includes \$400 for summer.	17,877.00	17,876.00	18,945.00	18,545.00
10-2142-323-00-20 Psychological Testing - Middle School Psychological services including testing, consultation, observations and team meetings.	1,100.00	.00	1,250.00	1,250.00
10-2143-641-00-20 Psych. Books & Other Print Med Update of tests and record forms.	.00	.00	940.00	1,009.00
PSYCHOLOGICAL SERVICES	18,977.00	17,876.00	21,135.00	20,804.00
IMPROVEMENT OF INSTRUCTIONAL SERVICES:				
10-2213-240-00-20 Prof. Growth - Teaching Professional growth for teaching staff in accordance with the Collective Bargaining Agreement. Account is for teaching staff to take college courses and workshops.	25,000.00	30,538.50	25,000.00	20,000.00
10-2213-241-00-20 Prof. Growth - Principal Directed Professional Growth for teaching staff	.00	.00	.00	4,000.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-2213-641-00-20 10-2219-810-00-20	200.00 2,465.00	25.83 2,179.00	200.00 2,215.00	100.00 2,300.00
that is directed by the Principal. Prof. Books & Other Print Med. Prof. Membership Dues School memberships only, no individual memberships.				
IMPROVEMENT OF INSTRUCTIONAL SERVICES				
	27,665.00	32,743.33	27,415.00	26,400.00
LIBRARY/MEDIA SERVICES:				
10-2222-110-20-20 10-2222-110-40-20	73,503.00 18,352.00	75,361.00 .00	78,158.00 .00	78,158.00 .00
Library/Media Generalist Salary One (1) person with 22 YOE. IST Library Media Associate Position was not utilized in 2013-14 and has been discontinued.				
10-2222-430-00-20 10-2222-533-00-20	.00 5,456.00	.00 1,761.27	400.00 3,732.00	400.00 4,801.00
Library/Media Equip. & Furn. Repairs Library/Media Internet Access Subscrip. Includes \$1,803 to the Rye Public Library for Library Solutions software which will be an annual expense.				
10-2222-610-00-20 10-2222-641-00-20	359.00 9,460.00	425.82 5,997.46	213.00 8,140.00	114.00 8,096.00
Library/Media Supplies Library/Media Books & Other Print Med. Using ALA standard of two (2) books per student.				
10-2222-731-00-20 10-2222-735-00-20	1,260.00 300.00	.00 397.02	.00 .00	.00 .00
Library/Media Equipment - Additional Library/Media Equipment - Replacement				
LIBRARY/MEDIA SERVICES EXPENSES				
	108,690.00	83,942.57	90,643.00	91,569.00
TECHNOLOGY DEPARTMENT:				
10-2225-340-00-20 10-2225-430-00-20	.00 2,500.00	2,917.50 1,360.00	.00 1,500.00	1,000.00 1,500.00
Technology - Contracted Service Technology Equipment - Repairs Repairs to computer hardware.				
10-2225-532-00-20 10-2225-533-00-20	.00 7,055.00	5,134.47 10,168.89	.00 12,861.00	.00 9,335.00
Technology Hardware & Software Support Technology Internet Access Subsc Annual subscription for web based services and software such as internet access costs, virus protection and filtering services.				
10-2225-610-00-20	4,151.00	2,156.20	5,291.00	5,560.00
Technology Supplies Supplies such as ink cartridges, protective cases and recordable media. The major expense in this category is related to printing costs.				
10-2225-617-00-20 10-2225-731-00-20 10-2225-734-00-20	30.00 .00 4,800.00	45.00 8,669.00 7,196.00	120.00 .00 8,980.00	591.00 .00 19,040.00
Technology Software/Site Licenses Technology Equipment - Add. Technology Hardware - Additional Sixty-eight (68) Chromebooks (6th).....\$19,040.				
10-2225-735-00-20 10-2225-737-00-20 10-2225-738-00-20	.00 .00 20,200.00	3,319.80 199.96 20,477.78	.00 .00 21,095.00	.00 .00 7,456.00
Technology Equipment - Replacement Technology Furniture - Replacement Technology Hardware - Replacement One (1) Server.....\$ 6,336. Two (2) Flat Screen TV's..... 1,120.				
TECHNOLOGY DEPARTMENT EXPENSES				
	38,736.00	61,644.60	49,847.00	44,482.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
OFFICE OF THE PRINCIPAL:				
10-2410-110-10-20 Principal Salary	96,285.00	96,285.02	99,174.00	101,653.00
Salaried position, an increase of 2.5%				
10-2410-110-50-20 Secretarial Salary	57,947.00	58,941.61	59,881.00	62,280.00
One (1) employee working 226 days at 8 hours/day.				
Thirty extra hours are added for staff meetings, open house, etc. One (1) employee working 193 days at 8 hours/day. Please see section on support salaries for additional information.				
10-2410-240-00-20 Prof. Growth - Principal	2,300.00	1,567.89	3,000.00	2,000.00
Professional growth for the principal.				
10-2410-531-00-20 Telephone	4,615.00	4,778.63	5,201.00	5,702.00
10-2410-533-00-20 Internet Access Subscriptions	1,400.00	1,531.92	1,000.00	950.00
10-2410-534-00-20 Postage	1,200.00	890.27	1,000.00	100.00
10-2410-550-00-20 Printing & Binding	100.00	137.41	75.00	100.00
10-2410-580-00-20 Travel Allowance	1,000.00	882.64	1,000.00	1,000.00
Yearly travel allowance.				
10-2410-610-00-20 Principal's Supplies	250.00	52.11	200.00	625.00
10-2410-618-00-20 Student Needs Funding	700.00	700.00	400.00	1,000.00
Funding for student activities when the student is unable to pay.				
10-2410-737-00-20 Principal's Furniture - Replacement	400.00	.00	.00	.00
10-2410-738-00-20 Principal's Computer Hardware-Rplmt.	.00	.00	2,190.00	.00
10-2410-810-00-20 Principal's Dues	500.00	.00	500.00	350.00
10-2490-610-00-20 Diplomas & Graduation	863.00	915.49	935.00	750.00
Appropriation for diplomas for the eighth grade graduating class.				
OFFICE OF THE PRINCIPAL EXPENSES				
	167,560.00	166,682.99	173,556.00	176,420.00
FREIGHT:				
10-2520-890-00-20 Freight In	3,400.00	4,869.73	3,000.00	4,000.00
All freight charges for the middle school are recorded in this account.				
FREIGHT EXPENSES				
	3,400.00	4,869.73	3,000.00	4,000.00
OPERATION & MAINTENANCE OF THE PLANT:				
10-2620-110-90-20 Custodial Salaries	103,468.00	103,398.80	108,511.00	111,597.00
Two (2) full time employees and one (1) four (4) hour part time employee.				
Lead Custodian.....\$ 1,200.				
Overtime..... 1,000.				
Please see section on support salaries for additional information.				
10-2620-411-00-20 Water/Sewer	4,086.00	4,519.50	4,669.00	5,038.00
Water usage at the middle school, pumping of the septic tanks and grease trap.				
10-2620-412-00-20 Boiler Water Treatment	310.00	200.01	275.00	275.00
Chemicals added to boiler feed water to help reduce rust and corrosion and prevent scale.				

2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

RYE SCHOOL DISTRICT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-2620-421-00-20 Removal of Trash	2,716.00	2,410.92	2,811.00	2,484.00
10-2620-431-00-20 Doors & Door Maintenance For repairs associated with doors and/or locks.	500.00	375.00	500.00	500.00
10-2620-432-00-20 Electrical System Repairs For repairs associated with the electrical system, including the addition of outlets.	800.00	325.00	1,000.00	1,000.00
10-2620-435-00-20 Heating System Repairs For repairs associated with the boiler and heating system.	6,000.00	15,524.25	4,500.00	8,000.00
10-2620-436-00-20 Plumbing Repairs For repairs associated with the plumbing system.	1,700.00	1,471.44	1,200.00	1,200.00
10-2620-438-00-20 Windows & Window Maintenance For repairs of broken and malfunctioning windows.	1,100.00	200.00	700.00	500.00
10-2620-442-00-20 Rental of Equipment For rental of lift to wash exterior windows.	600.00	.00	400.00	500.00
10-2620-498-00-20 Pest Control Monthly pest control in the building. Increase is for mosquito spraying.	660.00	718.00	660.00	960.00
10-2620-520-00-20 Building & Property Insurance Property & casualty insurance with boiler and machinery riders. Anticipate a 9% increase. Also includes errors & omissions policy.	11,989.00	12,218.00	12,951.00	14,250.00
10-2620-580-00-20 Custodial Travel Travel reimbursement for custodians.	500.00	500.00	600.00	500.00
10-2620-610-00-20 Custodial Supplies Supplies for the cleaning and maintenance of the school building. Examples are floor strippers, floor finishes, soaps, small hard- ware, etc.	16,926.00	16,015.05	18,389.00	19,341.00
10-2620-622-00-20 Electricity Based on three (3) year average usage of 213,787 KWH.	36,632.00	31,291.93	37,536.00	36,509.00
10-2620-623-00-20 Gas (Bottled) Based on three (3) year average of 387.2 gallons.	2,185.00	2,396.10	1,717.00	2,266.00
10-2620-624-00-20 Fuel Oil Based on last year average usage of 27,496 gallons. Budgeted at \$3.44/gallon.	69,068.00	67,547.88	67,088.00	94,670.00
10-2630-422-00-20 Snow Plowing Eleven (11) snow plowings inside the fenced area.	720.00	480.00	700.00	550.00
10-2630-424-00-20 Lawn Care Mowing, fertilization and aeration of field surrounding the middle school.	7,447.00	5,114.10	7,589.00	6,182.00
10-2630-429-00-20 Parking Lot & Field Upkeep Sweeping of the parking lot, painting parking lot lines, spray for poison ivy and limb removal.	3,425.00	445.00	2,625.00	745.00
10-2630-430-00-20 Playground Equipment - Repairs	200.00	.00	100.00	.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-2630-610-00-20 10-2631-340-00-20	155.00 1,000.00	90.00 723.30	100.00 600.00	120.00 800.00
10-2631-430-00-20	150.00	47.57	150.00	100.00
10-2631-610-00-20 10-2631-735-00-20 10-2640-430-00-20	150.00 .00 800.00	101.89 299.00 228.09	75.00 .00 1,600.00	100.00 .00 800.00
10-2640-731-00-20 10-2640-735-00-20 10-2640-737-00-20	789.00 639.00 .00	789.23 295.00 .00	720.00 .00 1,699.00	.00 .00 1,888.00
10-2660-430-00-20	2,000.00	2,817.63	1,000.00	2,200.00
10-2660-431-00-20	350.00	156.00	350.00	200.00
10-2660-434-00-20 10-2660-436-00-20	4,000.00 1,800.00	300.00 2,916.68	3,000.00 2,300.00	2,000.00 2,300.00
10-2660-438-00-20	3,000.00	2,873.03	3,000.00	3,000.00
10-2660-439-00-20 10-2660-591-00-20	150.00 .00	.00 .00	150.00 .00	150.00 900.00
OPERATION & MAINTENANCE OF THE PLANT				
	286,015.00	276,788.40	289,265.00	321,625.00
PUPIL TRANSPORTATION:				
10-2722-519-00-20 10-2724-519-00-20	13,908.00 6,175.00	.00 5,822.85	.00 6,950.00	.00 6,175.00
10-2725-519-00-20	8,800.00	5,657.11	8,800.00	8,340.00

Fields & Grounds
Irrigation System
Maintenance of irrigation system including opening and closing of systems.
Outdoor Main. Equipment - Repairs
For repairs to lawn mowers, riding tractor, snowblower, gas line trimmer, etc. that can not be done by custodial staff.
Outdoor Main. Equipment - Supplies
Outdoor Main. Equipment - Replacement
Non Instr. Equip. & Furn. - Repairs
Repairs to all non-instructional equipment and furniture.
Non Instr. Equipment - Additional
Non Instr. Equipment - Replacement
Non Instr. Furniture - Replacement
One Hundred (100) Folding Chairs w/Three (3) Year Replacement Program.. \$ 1,888.
Fire Alarm System
Maintenance on the fire alarm panel, checking and cleaning the entire system.
Fire Extinguishers & Inspections
Annual inspection and recharging of the fire extinguishers.
Sprinkler System Inspection and Repair
Maintenance on the sprinkler system.
Bell, Clock & Emergency Lights
Replacement of emergency lights and batteries.
Elevator & Chairlift Inspection & Repair
State requires annual inspection of chair lifts. Increase is due to additional lift in library.
Boiler Inspections
State required inspection of the boilers.
CopSync Subscription
Annual subscription for CopSync 911 to cover both the school and police department users.

OPERATION & MAINTENANCE OF THE PLANT

PUPIL TRANSPORTATION:
Spec. Education Transportation
Athletic Trips
For the transportation of students to athletic away games.
Field Trips
Field trips are an essential part of the learning process and expansion of curriculum goals. Students learn essential curriculum goals as well as social development on these field trips.

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
PUPIL TRANSPORTATION				
10-2820-430-00-20	28,883.00	11,479.96	15,750.00	14,515.00
SUPPORT SERVICES:				
Office Machine Usage & Maintenance Agr Usage and maintenance agreement on the photocopiers.	3,762.00	2,601.46	4,129.00	4,359.00
Office Machine Usage - SAU 50	200.00	135.42	275.00	175.00
Office Machine Supplies	.00	72.08	.00	.00
Office Machine Equipment - Replacement	.00	11,244.00	.00	.00
Staff Expense & Travel	467.00	1,333.09	1,000.00	1,000.00
Prof. Growth - Support Staff	2,000.00	120.00	2,200.00	1,000.00
Professional growth for support staff for coursework and workshops, in accordance with the Collective Bargaining Agreement.				
SUPPORT SERVICES				
	6,429.00	15,506.05	7,604.00	6,534.00
PLANT CONSTRUCTION & RENOVATION:				
Facility Studies	2,000.00	1,553.25	2,000.00	2,000.00
Maintenance Objectives	20,000.00	63,263.74	25,000.00	25,000.00
Please see the maintenance objectives section for additional information.				
PLANT CONSTRUCTION & RENOVATION				
	22,000.00	64,816.99	27,000.00	27,000.00
SUBTOTAL GENERAL FUND - MIDDLE SCHOOL				
	2,452,480.00	2,351,441.86	2,398,546.00	2,476,240.00
HIGH SCHOOL EXPENDITURES:				
REGULAR TUITION:				
Tuition to Other LEA's - High School				
Projected enrollment:				
Gr. 9 - 40			Gr. 10 - 58	
Gr. 11 - 40			Gr. 12 - 59	
			Total: 197	
Projected high school tuition rate from Portsmouth is \$15,653 per student. Current rate is \$14,823 with 204 students attending. Please see section on high school tuition for more detailed information.				
10-1100-561-00-32	2,826,846.00	2,632,788.08	2,975,574.00	3,083,641.00
REGULAR TUITION				
	2,826,846.00	2,632,788.08	2,975,574.00	3,083,641.00
SPECIAL EDUCATION DEPARTMENT:				
Spec. Education - Contracted Services				
Students requiring transition services.				
10-1220-321-00-32	.00	449.00	.00	22,025.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1220-338-00-32 Spec. Education Legal Fees	.00	372.15	.00	2,500.00
10-1220-561-00-32 Tuition to Other LEA's - High School Proportionate share to the Robert Lister Academy. Underbudgeted in 2014-15.	31,110.00	34,779.08	32,666.00	45,995.00
10-1220-563-00-32 Tuition to Private Schools - High School One (1) student attending an out of district placement.....\$34,000. One (1) student attending an out of district placement..... 8,000.	6,200.00	54,415.29	99,500.00	42,000.00
10-1220-731-00-32 Spec. Education Equipment - Additional	2,200.00	.00	.00	.00
10-1220-734-00-32 Spec. Education Hardware - Additional	.00	408.99	.00	.00
10-1220-735-00-32 Spec. Education Equipment - Replacement One (1) Electric Wheelchair.....\$ 7,000.	.00	.00	.00	7,000.00
SPECIAL EDUCATION DEPARTMENT EXPENSES				
	39,510.00	90,424.51	132,166.00	119,520.00
EXTENDED SCHOOL YEAR:				
10-1430-563-00-32 Extended School Yr. - Tuitt. to Priv. Sch	.00	3,960.00	.00	.00
PHYSICAL THERAPY EXPENSES				
	.00	.00	.00	.00
PUPIL TRANSPORTATION:				
10-2722-519-00-32 Special Education Transportation	16,605.00	31,899.52	33,209.00	39,363.00
One (1) student transported to Portsmouth High.....\$16,443.				
One (1) student transported to out of district placement..... 15,786.				
One (1) student transported to transition services..... 3,600.				
One (1) student transported to out of district placement..... 2,284.				
One (1) student transported to out of district placement (ESY)..... 1,250.				
PUPIL TRANSPORTATION				
	16,605.00	31,899.52	33,209.00	39,363.00
SUBTOTAL GENERAL FUND - HIGH SCHOOL				
	2,882,961.00	2,759,072.11	3,140,949.00	3,242,524.00
TOTAL GENERAL FUND				
	12,619,640.00	12,070,949.40	12,887,223.00	13,091,848.00
FOOD SERVICE FUND:				
DISTRICT WIDE EXPENDITURES:				
DISTRICT WIDE FOOD SERVICE EXPENDITURES:				

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
21-3120-110-90-00 Food Service Manager One (1) person working 7.5 hrs./day for 200 days.	32,447.00	32,833.65	33,582.00	34,594.00
FOOD SERVICE FUND - DISTRICT WIDE				
	32,447.00	32,833.65	33,582.00	34,594.00
ELEMENTARY FOOD SERVICE EXPENDITURES:				
21-3120-110-90-10 Food Service Salaries Three (3) employees budgeted in this account. Please see section on support salaries for additional information. Additional time.....\$ 200.	19,028.00	18,364.35	19,593.00	19,416.00
21-3120-430-00-10 Food Service Equip. & Furn. - Repairs	1,400.00	580.45	1,200.00	900.00
21-3120-533-00-10 Internet Access Subscriptions	495.00	1,087.50	1,100.00	1,090.00
21-3120-580-00-10 Travel Allowance	.00	26.56	.00	100.00
21-3120-610-00-10 Food Service Supplies Supplies needed to operate the food service kitchen. Examples are paper trays, plastic spoons and forks, napkins, aluminum foil, clear wrap, cleaners, etc.	3,742.00	3,057.94	3,832.00	3,908.00
21-3120-630-00-10 Commodities Foodstuffs purchased for student lunches.	50,967.00	38,253.03	43,906.00	43,387.00
FOOD SERVICE FUND - ELEMENTARY				
	75,632.00	61,369.83	69,631.00	68,801.00
MIDDLE SCHOOL FOOD SERVICE EXPENDITURES:				
21-3120-110-90-20 Food Service Salaries Three (3) employees budgeted in this account. Please see section on support salaries for additional information. Additional time.....\$ 200.	28,258.00	26,441.18	29,802.00	30,689.00
21-3120-430-00-20 Food Service Equip. & Furn. - Repairs	2,000.00	1,031.63	2,000.00	1,000.00
21-3120-434-00-20 General Repairs	.00	82.88	.00	.00
21-3120-533-00-20 Internet Access Subscriptions	575.00	1,087.50	1,100.00	1,100.00
21-3120-610-00-20 Food Service Supplies Supplies needed to operate the food service kitchen. Examples are paper trays, plastic spoons and forks, napkins, aluminum foil, clear wrap, cleaners, etc.	3,082.00	2,182.99	2,730.00	2,635.00
21-3120-630-00-20 Commodities Foodstuffs purchased for student lunches.	27,483.00	25,802.52	27,775.00	29,265.00
21-3120-731-00-20 Food Service Equipment - Additional	.00	225.00	.00	.00
21-3120-735-00-20 Food Service Equipment - Replacement	.00	3,799.00	.00	.00
FOOD SERVICE FUND - MIDDLE SCHOOL				
	61,398.00	60,652.70	63,407.00	64,689.00
TOTAL FOOD SERVICE FUND				
	169,477.00	154,856.18	166,620.00	168,084.00

2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT
 RYE SCHOOL DISTRICT

	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
--	---------------------------	-----------------------	---------------------------	-----------------------------

SPECIAL PROJECTS FUND:

22-1200-100-00-00		120,000.00	10,000.00	100,000.00
MISCELLANEOUS GRANTS:				
Miscellaneous Grant	Appropriation for any miscellaneous grant either public or private that is awarded to the District.			
22-1200-105-00-00	Miscellaneous Grant	.00	2,000.00	.00
22-1200-110-00-00	Miscellaneous Grant	.00	19,250.00	.00
22-1200-115-00-00	Miscellaneous Grant	.00	1,878.00	.00
22-1200-130-00-00	Miscellaneous Grant	.00	2,479.89	.00
22-1200-140-00-00	Miscellaneous Grant	.00	800.00	.00
22-1200-145-00-00	Miscellaneous Grant	.00	5,928.71	.00
22-1200-150-00-00	Miscellaneous Grant	.00	375.00	.00
22-1200-155-00-00	Miscellaneous Grant	.00	2,000.00	.00
22-1200-160-00-00	Miscellaneous Grant	.00	325.00	.00
22-1200-165-00-00	Miscellaneous Grant	.00	784.00	.00
22-1200-175-00-00	Miscellaneous Grant	.00	1,249.50	.00
22-1200-180-00-00	Miscellaneous Grant	.00	394.30	.00
22-1200-185-00-00	Miscellaneous Grant	.00	1,874.00	.00
22-1200-190-00-00	Miscellaneous Grant	.00	714.55	.00
22-1200-200-00-00	Miscellaneous Grant	.00	1,150.00	.00
22-1200-210-00-00	Miscellaneous Grant	.00	2,500.00	.00
22-1200-225-00-00	Miscellaneous Grant	.00	1,335.00	.00
22-1200-230-00-00	Miscellaneous Grant	.00	2,200.00	.00
22-1200-240-00-00	Miscellaneous Grant	.00	728.26	.00
22-1200-245-00-00	Miscellaneous Grant	.00	375.00	.00
22-1200-250-00-00	Miscellaneous Grant	.00	700.00	.00
22-1200-255-00-00	Miscellaneous Grant	.00	1,207.00	.00
22-1200-260-00-00	Miscellaneous Grant	.00	612.50	.00
22-1200-275-00-00	Miscellaneous Grant	.00	3,700.00	.00
22-1200-300-00-00	Miscellaneous Grant	.00	1,500.00	.00
22-1200-305-00-00	Miscellaneous Grant	.00	9,695.00	.00
22-1200-310-00-00	Miscellaneous Grant	.00	500.00	.00
22-1200-350-00-00	Miscellaneous Grant	.00	500.00	.00
22-1200-375-00-00	Miscellaneous Grant	.00	67.36	.00
22-1200-400-00-00	Miscellaneous Grant	.00	1,036.00	.00
22-1200-410-00-00	Miscellaneous Grant	.00	285.69	.00
22-1200-415-00-00	Miscellaneous Grant	.00	588.00	.00
22-1200-420-00-00	Miscellaneous Grant	.00	1,902.00	.00
22-1200-425-00-00	Miscellaneous Grant	.00	11,755.68	.00
22-1200-430-00-00	Miscellaneous Grant	.00	5,020.00	.00
22-1200-450-00-00	Miscellaneous Grant	.00	5,305.00	.00
22-1200-630-00-00	Miscellaneous Grant	.00	9,731.98	.00
SUBTOTAL MISC. GRANT EXPENDITURES		120,000.00	112,447.42	100,000.00

22-1200-600-00-00	FEDERAL GRANT:			
	Federal Grant	40,000.00	21,080.09	60,000.00
Appropriation for any federal grant awarded to the District.				

2015 - 2016 PROPOSED OPERATING BUDGET COMPARISON REPORT

RYE SCHOOL DISTRICT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
22-1200-650-00-00 Federal Grant	.00	4,948.87	.00	.00
22-1200-700-00-00 Federal Grant	.00	40,383.06	.00	.00
SUBTOTAL FEDERAL GRANT EXPENDITURES	40,000.00	66,412.02	60,000.00	60,000.00
TOTAL SPECIAL PROJECTS FUND	160,000.00	178,859.44	160,000.00	160,000.00
TOTAL RYE SCHOOL DIST. OPERATING BUDGET	12,949,117.00	12,404,665.02	13,213,843.00	13,419,932.00

SECTION 6 DEFAULT BUDGET

In the late 1990's, the residents of Rye voted to change from the traditional Annual School District Meeting to a new statutory option of approving budgets commonly referred to as Senate Bill 2. Senate Bill 2 has been codified into the State's Revised Statutes Annotated as RSA 40:13 and related subsections.

Primarily the default budget is the amount of "...the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision."

RSA 40:13 went on further to state under paragraph X, "If no operating budget article is adopted, the local political subdivision either shall be deemed to have approved the default budget or the governing body may hold a special meeting pursuant to paragraph XVI to take up the issue of a revised operating budget only; provided that RSA 31:5 and RSA 197:3 shall not apply to such a special meeting."

School districts in the State of New Hampshire have numerous appropriations that under the definition of RSA 40:13 have appropriations that are included in the default budget that are different than from the prior budget years' appropriations. On the federal level examples of differing appropriations are special education, ESOL, and mandatory benefit taxes such as FICA and Medicare. On the State level examples of differing appropriations are pupil transportation, tuition to high school, and certain insurances such as retirement system, workers' compensation, unemployment compensation, and mandatory assessments. On the local level differences in appropriations are primarily contracts in place such as Collective Bargaining Agreements (CBA), debt service and interest, and lease arrangements.

Generally the default budget, depending upon many factors, is 2% to 4% lower than the proposed operating budget but invariably more than the prior years' operating budget. In many instances the default budget is greater than the proposed operating budget, generally due to tuition arrangements, change in staffing or special education.

The default budget for 2015-2016 has been calculated at \$13,369,493 compared to the 2014-2015 actual operating budget of \$13,419,932. The default budget is \$50,439 lower than the proposed 2015-2016 operating budget and \$155,650 greater than the 2014-2015 operating budget.

The default budget is included in summary form but will be converted to the State required form for the Deliberative session.



RYE SCHOOL DISTRICT
2015 - 2016 COMPARISON OF OPERATING BUDGET AND DEFAULT BUDGET

2014-2015 2015-2016 2015-2016
OPER. BUDGET SCH. BRD. BUD. DEFAULT BUD.

GENERAL FUND:

DISTRICT WIDE EXPENDITURES:			
SPECIAL EDUCATION DEPARTMENT EXPENSES	90,587.00	90,397.00	88,273.00
CURRICULAR DEPARTMENT EXPENSES	10,000.00	10,000.00	10,000.00
EXTENDED SCHOOL YEAR EXPENSES	24,310.00	24,527.00	24,527.00
SPEECH THERAPY DEPARTMENT EXPENSES	113,164.00	125,569.00	112,730.00
OCCUPATIONAL THERAPY DEPARTMENT EXPENSES	55,079.00	78,499.00	78,499.00
IMPROVEMENT OF INSTRUCTIONAL SERVICES	12,087.00	2,400.00	1,800.00
TECHNOLOGY DEPARTMENT EXPENSES	164,982.00	126,057.00	122,982.00
SCHOOL BOARD EXPENSES	39,390.00	36,003.00	39,390.00
OFFICE OF THE SUPERINTENDENT EXPENSES	577,666.00	566,983.00	566,983.00
OPERATION & MAINTENANCE OF THE PLANT	60,309.00	61,617.00	60,309.00
PUPIL TRANSPORTATION EXPENSES	263,169.00	267,050.00	267,050.00
SUPPORT SERVICES - OTHER	1,500.00	1,500.00	1,500.00
EMPLOYEE BENEFITS	2,326,009.00	2,393,313.00	2,393,763.00
DEBT SERVICE EXPENSES	333,900.00	310,800.00	310,800.00
SUBTOTAL GENERAL FUND - DISTRICT WIDE	4,072,152.00	4,094,915.00	4,078,606.00

ELEMENTARY SCHOOL EXPENDITURES:

SALARIES	1,868,289.00	1,823,541.00	1,823,541.00
SUPPLIES AND MATERIALS - GENERAL	18,015.00	20,297.00	18,015.00
INSTRUCTIONAL EQUIPMENT & FURNITURE	4,299.00	1,008.00	4,299.00
ART DEPARTMENT EXPENSES	2,910.00	1,801.00	2,910.00
LANGUAGE ARTS / READING DEPT. EXPENSES	18,464.00	20,237.00	18,464.00
WORLD LANGUAGE DEPARTMENT EXPENSES	1,143.00	1,852.00	1,143.00
PHYSICAL EDUCATION DEPARTMENT EXPENSES	3,956.00	5,160.00	3,956.00
MATHEMATICS DEPARTMENT EXPENSES	7,153.00	7,177.00	7,153.00
MUSIC DEPARTMENT EXPENSES	1,338.00	1,720.00	1,338.00
SCIENCE DEPARTMENT EXPENSES	5,193.00	3,173.00	5,193.00
SOCIAL STUDIES DEPARTMENT EXPENSES	3,779.00	3,779.00	3,715.00
SPECIAL EDUCATION DEPARTMENT EXPENSES	368,550.00	427,474.00	427,474.00
ESOL DEPARTMENT EXPENSES	22,400.00	23,072.00	23,072.00
PRE-SCHOOL DEPARTMENT EXPENSES	15,752.00	2,500.00	2,500.00
CURRICULAR DEPARTMENT EXPENSES	24,595.00	24,242.00	24,595.00
GUIDANCE DEPARTMENT EXPENSES	71,951.00	72,722.00	71,951.00
HEALTH & NURSING DEPARTMENT EXPENSES	55,700.00	55,705.00	55,700.00
PSYCHOLOGICAL SERVICES	22,599.00	21,203.00	21,203.00
PHYSICAL THERAPY EXPENSES	14,648.00	8,510.00	8,510.00
IMPROVEMENT OF INSTRUCTIONAL SERVICES	26,800.00	27,926.00	26,800.00
LIBRARY/MEDIA SERVICES EXPENSES	92,537.00	92,672.00	92,357.00
TECHNOLOGY DEPARTMENT EXPENSES	42,227.00	44,080.00	42,227.00
OFFICE OF THE PRINCIPAL EXPENSES	184,486.00	184,097.00	185,503.00
FREIGHT EXPENSES	5,700.00	6,100.00	5,700.00
OPERATION & MAINTENANCE OF THE PLANT	326,779.00	331,960.00	328,621.00
PUPIL TRANSPORTATION	26,807.00	26,186.00	26,186.00
SUPPORT SERVICES	12,570.00	10,575.00	12,570.00
PLANT CONSTRUCTION & RENOVATION	27,000.00	27,000.00	27,000.00
SUBTOTAL GENERAL FUND - ELEMENTARY	3,275,576.00	3,278,169.00	3,272,696.00

2015 - 2016 COMPARISON OF OPERATING BUDGET AND DEFAULT BUDGET
 RYE SCHOOL DISTRICT

	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.	2015-2016 DEFAULT BUD.
MIDDLE SCHOOL EXPENDITURES:			
SALARIES	1,232,026.00	1,238,942.00	1,235,942.00
SUPPLIES AND MATERIALS - GENERAL	10,340.00	3,415.00	10,340.00
INSTRUCTIONAL EQUIPMENT & FURNITURE	1,600.00	3,764.00	1,600.00
ART DEPARTMENT EXPENSES	4,202.00	4,375.00	4,202.00
LANGUAGE ARTS / READING DEPT. EXPENSES	3,012.00	2,267.00	3,012.00
WORLD LANGUAGE DEPARTMENT EXPENSES	3,249.00	2,728.00	3,249.00
PHYSICAL EDUCATION DEPARTMENT EXPENSES	4,793.00	3,093.00	4,793.00
LIFE SKILLS DEPARTMENT EXPENSES	8,742.00	7,603.00	8,742.00
MATHEMATICS DEPARTMENT EXPENSES	1,250.00	2,637.00	1,250.00
MUSIC DEPARTMENT EXPENSES	3,101.00	2,909.00	3,101.00
SCIENCE DEPARTMENT EXPENSES	8,266.00	8,847.00	8,266.00
SOCIAL STUDIES DEPARTMENT EXPENSES	1,578.00	3,545.00	1,578.00
TECH. EDUCATION DEPARTMENT EXPENSES	5,020.00	5,214.00	5,020.00
SPECIAL EDUCATION DEPARTMENT EXPENSES	200,741.00	230,117.00	230,117.00
ESOL DEPARTMENT EXPENSES	.00	10,333.00	10,333.00
COCURRICULAR DEPARTMENT EXPENSES	74,610.00	83,053.00	74,610.00
GUIDANCE DEPARTMENT EXPENSES	68,306.00	68,417.00	68,306.00
HEALTH & NURSING DEPARTMENT EXPENSES	62,495.00	61,632.00	62,495.00
PSYCHOLOGICAL SERVICES	21,135.00	20,804.00	20,804.00
PHYSICAL THERAPY EXPENSES	.00	.00	.00
IMPROVEMENT OF INSTRUCTIONAL SERVICES	27,415.00	26,400.00	27,415.00
LIBRARY/MEDIA SERVICES EXPENSES	90,643.00	91,569.00	90,643.00
TECHNOLOGY DEPARTMENT EXPENSES	49,847.00	44,482.00	49,847.00
OFFICE OF THE PRINCIPAL EXPENSES	173,556.00	176,420.00	175,955.00
FREIGHT EXPENSES	3,000.00	4,000.00	3,000.00
OPERATION & MAINTENANCE OF THE PLANT	289,265.00	321,625.00	292,351.00
PUPIL TRANSPORTATION	15,750.00	14,515.00	15,750.00
SUPPORT SERVICES	7,604.00	6,534.00	7,604.00
PLANT CONSTRUCTION & RENOVATION	27,000.00	27,000.00	27,000.00
SUBTOTAL GENERAL FUND - MIDDLE SCHOOL	2,398,546.00	2,476,240.00	2,447,325.00
HIGH SCHOOL EXPENDITURES:			
REGULAR TUITION	2,975,574.00	3,083,641.00	3,083,641.00
SPECIAL EDUCATION DEPARTMENT EXPENSES	132,166.00	119,520.00	119,520.00
EXTENDED SCHOOL YEAR EXPENSES	.00	.00	.00
PSYCHOLOGICAL SERVICES	.00	.00	.00
PHYSICAL THERAPY EXPENSES	.00	.00	.00
PUPIL TRANSPORTATION	33,209.00	39,363.00	39,363.00
SUBTOTAL GENERAL FUND - HIGH SCHOOL	3,140,949.00	3,242,524.00	3,242,524.00
TOTAL GENERAL FUND	12,887,223.00	13,091,848.00	13,041,151.00
FOOD SERVICE FUND:			

2015 - 2016 COMPARISON OF OPERATING BUDGET AND DEFAULT BUDGET
 RYE SCHOOL DISTRICT

	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.	2015-2016 DEFAULT BUD.
FOOD SERVICE FUND - DISTRICT WIDE	33,582.00	34,594.00	34,594.00
FOOD SERVICE FUND - ELEMENTARY	69,631.00	68,801.00	69,454.00
FOOD SERVICE FUND - MIDDLE SCHOOL	63,407.00	64,689.00	64,294.00
TOTAL FOOD SERVICE FUND	166,620.00	168,084.00	168,342.00
SPECIAL PROJECTS FUND:			
SUBTOTAL MISC. GRANT EXPENDITURES	100,000.00	100,000.00	100,000.00
SUBTOTAL FEDERAL GRANT EXPENDITURES	60,000.00	60,000.00	60,000.00
TOTAL SPECIAL PROJECTS FUND	160,000.00	160,000.00	160,000.00
EXPENDABLE TRUST FUNDS:			
TOTAL EXPENDABLE TRUST FUNDS	.00	.00	.00
TOTAL RYE SCHOOL DIST. OPERATING BUDGET	13,213,843.00	13,419,932.00	13,369,493.00

**SECTION 7
SALARY COMPARISON REPORT**

This budgetary comparison section capsulizes all wages paid to administrative/teaching employees, support staff employees (hourly employees), miscellaneous salaries, and contracted services (individuals who may in a larger school district be either a salaried or an hourly employee). Contracted service individuals are treated as private vendors without the benefit of an employment agreement or benefits.

This report serves as a comparison of the total amount appropriated and expended for salaries and personnel services. Approximately 40.81% or \$5,477,048 of the total proposed operating budget is devoted to total salaries/contracted services. These accounts are disbursed throughout the main proposed operating budget (Section 5).

	2013-2014 <u>Appropriations</u>	2014-2015 <u>Appropriations</u>	2015-2016 <u>Appropriations</u>
District Wide Salaries	\$ 476,034	\$ 578,847	\$ 564,017
Elementary School Salaries	2,683,781	2,810,410	2,816,346
Middle School Salaries	2,017,620	2,005,032	2,072,160
High School Salaries	<u>0</u>	<u>0</u>	<u>24,525</u>
Total Salaries	5,177,435	5,394,289	5,477,048
 Relation of Salaries to Total Budget Appropriations	 39.98%	 40.82%	 40.76%

There have been minor changes in staffing at both the certified and support levels. All of these changes, for either teaching or support positions, or changes in time worked, are detailed in Section 4 of the budget.

Note: Salaries, for all sections, includes amounts paid to employees and contracted services.

Certified Staff Salaries:

The salary schedule and teaching salaries on the succeeding pages are based on the 2014-2015 salary schedule. Appropriations for certified staff entitled to step increases and/or an increase in a longevity stipend have not been included in the following salary schedule. The salary schedule is comprised of twelve (12) steps. A teacher moves up one (1) step for each teaching year until he/she reaches the top step (12th). After a teacher reaches the top step, a straight percentage is then multiplied against his/her base salary and stipends are added to determine the following year's salary.

Accompanying the salary schedule is a chart showing all the teaching employees (alpha listed), current salary, years of teaching experience, and the proposed 2015-2016 negotiated salary and his/her projected dollar and percent increases.

The Board and Association are currently trying to reach a tentative agreement on the extension of the current Collective Bargaining Agreement (CBA) which is set to expire on June 30, 2015. As of the printing of this report, no tentative agreement has been reached between the parties.

Under State law, when negotiations have been tentatively agreed, the cost items involved in the CBA for the staff must be placed in a separate warrant article to be voted on by the residents at the second meeting in March and cannot be included in the General Fund operating budget until so approved.

There are proposed changes in percentage worked of certified positions for the proposed 2015-2016 fiscal year. The position changes are as follows:

Elementary School:

- I. New Position(s):
 - a. None

- II. Position(s) which have changed in percent worked:
 - a. None

- III. Position(s) discontinued:
 - a. Classroom Teacher – One (1) 100% teacher will be reduced in force for 2015-2016.

Middle School:

- IV. New Position(s):
 - a. None

- V. Position(s) which have changed in percent worked:
 - a. None

- VI. Position(s) Discontinued:
 - a. None

District Wide:

- VII. New Position(s):
 - a. None

- VIII. Position(s) which have changed in percent worked:
 - a. None

- IX. Position(s) Discontinued:
 - a. Speech Therapist – one (1) 20% part time position.

Support Staff Salaries:

The support staff is proposed to receive a 3% increase in salaries for 2015-2016. This report details each support employee's position, number of days worked per year, hours per day, and rate per hour. The rate per hour is based upon the 2015-2016 Collective Bargaining Agreement (CBA) schedule as approved by ballot vote in March, 2013.

Support personnel organized in the mid 1990's and formed the Rye Educational Support Personnel Association (RESPA). Support personnel include the para educators, special education aides, secretaries, building custodians, and food service personnel.

The CBA that was approved by the residents of Rye was for a three (3) year Agreement. The 2015-2016 year will be the third year of this Agreement. Primarily the CBA allows for a 3% increase to the support personnel in each of the three (3) years. In return, the District received major concessions in health insurance where new and existing employees will only be able to select an HMO plan with a \$20 copay available or an HMO plan with a physician's deductible. All indemnity, point of service, and HMO plans with a \$5 copay were eliminated.

There were changes in support positions during the 2014-2015 fiscal year and changes in support positions for the 2015-2016 fiscal year. The position changes are as follows:

Elementary School:

- I. New position(s):
 - a. Special Education Aide – working 6.5 hours/day for 190 days;
 - b. Special Education Aide – one (1) unbudgeted special education aide working in 2014-2015 continuing in 2015-2016, working 8 hours/day for 190 days and 2.5 hours/day for 38 days.
- II. Position(s) which have changes in days or hours/day worked:
 - a. None
- III. Position(s) discontinued:
 - a. Preschool Aide – 4.0 hours/day for 177 days.

Middle School:

- IV. New position(s):
 - a. Special Education Aide – 6.5 hours/day for 190 days;
 - b. Special Education Aide – one (1) unbudgeted special education aide working 6.5 hours/day for 190 days;
 - c. ESOL Tutor – one (1) unbudgeted tutor working in 2014-2015 and continuing in 2015-2016 for 8 hours/day for 38 days.
- V. Position(s) which have changed in days or hours/day worked:
 - a. None
- VI. Position(s) discontinued:
 - a. None

District Wide:

- VII. New Position(s):
 - a. None

- VIII. Position(s) which have changed in days or hours/day worked:
 - a. None

- IX. Position(s) discontinued:
 - a. None

Administrative:

Two (2) administrative positions, both district wide, will be discontinued for 2015-2016:

- X. New Position(s):
 - a. None

- XI. Position(s) which have changed in days or hours/day worked:
 - a. None

- XII. Position(s) discontinued:
 - a. Database Administrator – full time 100%
 - b. Data Coordinator/High School Liaison – Part time 11%

Cocurricular Stipends:

The following charts summarize all of the cocurricular stipends paid at the Rye Elementary and Rye Middle School. Stipends, as listed, are paid for sports (coaches of athletic teams), academics (Destination Imagination, Mathcounts, etc.) and for cocurricular advisors (student council, yearbook, etc.). There are several changes both to the addition/deletion of positions, as well as, the stipend for these positions. The stipends were increased for the first time since 2008.

All cocurricular stipend positions are filled by members of the staff, parents, and/or residents of the community. Please see accompanying charts for all positions and stipend values.



RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET SALARY REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
GENERAL FUND:				
DISTRICT WIDE EXPENDITURES:				
ADMINISTRATIVE / TEACHING SALARIES:				
10-1220-110-20-00 Spec. Education Coordinator's Salary This position brings the District into compliance by having the appropriately certified LEA representative at each IEP meeting K-12. Contract is for 205 days. Salary increase of 2.5%.	82,493.00	82,493.00	84,968.00	87,092.00
10-2150-110-20-00 Speech Therapist Salaries One (1) therapist at 100% (35 YOE). One (1) therapist at 40% (16 YOE). One (1) therapist at 20% (9 YOE). Account includes a new 20% part time position for 2015-16. Therapists serve 23 identified students. Helps to support general education and limit the amount of special education referrals.	94,429.00	94,430.00	110,566.00	124,215.00
10-2163-110-30-00 Occ. Therapist Salary One (1) therapist at 100% (9 YOE). Therapist serves 30 identified students and 42 non-identified students. (Provided in group settings.) Primarily to increase fine motor skills.	50,567.00	50,567.00	54,529.00	54,529.00
10-2212-110-20-00 Assessment Coordinator/High Sch. Liaison Position has been eliminated for 2015-16.	9,988.00	9,988.00	10,287.00	.00
10-2225-110-20-00 IST Database Administrator Position was not utilized in 2014-15 and will be discontinued for 2015-16.	.00	.00	42,000.00	.00
10-2225-110-25-00 IST Systems Administrator One (1) employee working 225 days, responsible for the IST system's infrastructure. Salary increase of 2.5%.	.00	41,040.96	49,440.00	50,676.00
10-2225-110-30-00 IST Integrator Employee is responsible for the supervision and integration of technology. Salary increase of 2.5%.	71,400.00	69,000.00	73,542.00	75,381.00
ADMINISTRATIVE / TEACHING SALARIES				
	308,877.00	347,518.96	425,332.00	391,853.00
SUPPORT STAFF:				
10-2225-110-40-00 IST Specialist Individual is responsible for the supervision of all maintenance and custodial functions. Salary increase of 2.5%.	30,505.00	.00	.00	.00
10-2620-110-90-00 Custodial Supervisor Salary One (1) person working 7.5 hrs./day for 200 days.	57,385.00	58,585.12	60,309.00	61,817.00
21-3120-110-90-00 Food Service Manager One (1) person working 7.5 hrs./day for 200 days.	32,447.00	32,833.65	33,582.00	34,594.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET SALARY REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
SUPPORT STAFF				
10-1430-110-20-00	120,337.00	91,418.77	93,891.00	96,411.00
MISCELLANEOUS SALARIES:				
Extended School Yr. - Teachers Two (2) teachers to supervise and teach in the summer special education program for K-8. There are 29 students who receive services.	9,820.00	6,247.50	16,960.00	16,200.00
Extended School Yr. - Therapists Speech therapist - nine (9) students receiving services.	900.00	285.00	1,650.00	1,450.00
Occupational therapist - one (1) student receiving services.	.00	.00	1,950.00	1,440.00
Extended School Yr. - Aides Two (2) aides working 12 hrs./week for 5 weeks.	4,500.00	4,500.00	4,500.00	4,500.00
School Board Salaries School Board members salaries. Each member will receive \$900.	150.00	150.00	150.00	150.00
School Board Clerk	3,800.00	3,800.00	3,800.00	3,800.00
Treasurer's Salary	150.00	150.00	150.00	150.00
Moderator	19,320.00	15,132.50	29,160.00	27,690.00
MISCELLANEOUS SALARIES				
10-1220-360-00-00	4,625.00	6,395.58	5,039.00	2,775.00
CONTRACTED SERVICES:				
Medicaid Reimbursement It is anticipated that the District will be eligible for Medicaid reimbursement for some of the services provided to special education students. A third party does the paperwork & filing and charges the District 9% of the return.	10,000.00	11,743.00	10,000.00	10,000.00
Artist in Residence Contracting with third parties to provide enrichment in activities such as dance, poetry, drama, etc.	675.00	926.39	2,175.00	762.00
Extended School Yr. - Cont. Services Contracted physical therapy services.	.00	.00	.00	23,436.00
Occ. Therapy - Contracted Services Contracted service provider for six (6) hrs./week for 38 weeks.	1,600.00	1,450.00	1,600.00	1,600.00
School Board Minutes Auditor	7,900.00	7,450.00	7,450.00	7,450.00
Legal Expenses Annual audit by a CPA firm of the District's financial records. Legal expenses that are not special edu- cation related.	2,700.00	1,690.85	4,200.00	2,000.00
CONTRACTED SERVICES				
	27,500.00	29,655.82	30,464.00	48,023.00

2015 - 2016 PROPOSED OPERATING BUDGET SALARY REPORT

RYE SCHOOL DISTRICT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
SUBTOTAL DIST. WIDE SAL. / CON. SERVICES	476,034.00	483,726.05	578,847.00	564,017.00

ELEMENTARY SCHOOL EXPENDITURES:
Enrollment at the Rye Elementary School
as of October 28, 2014:

Kindergarten:	49	Grade 3:	51
Grade 1:	36	Grade 4:	51
Grade 2:	44	Grade 5:	58
Total:	289		

ADMINISTRATIVE / TEACHING SALARIES:

Teaching Salaries
There are 27 teaching positions that are included in this account. There is a reduction of one (1) full time classroom teacher for 2015-16.

Spec. Education Teachers' Salaries

One (1) teacher on with 29 YOY.
One (1) teacher on with 26 YOY.
One (1) teacher on with 16 YOY.

Keeps the District in compliance with State and federal law. Several students require significant behavioral and/or academic instructional interventions.

Guidance Counselor Salary

One (1) counselor working at 100% (9 YOY).

Nurse's Salary

One (1) nurse at 100% (9 YOY).

Psychologist's Salary

One (1) psychologist working 25% with 17 YOY.
Same psychologist who also works at the middle school. Includes \$400 for summer work.

Library/Media Generalist Salary

One (1) person working at 100% with 19 YOY.

Principal Salary

Salary increase of 2.5%.

ADMINISTRATIVE / TEACHING SALARIES

SUPPORT STAFF:

Para Educators' Salaries

Four (4) employees budgeted in this account.
Please see section on support salaries for additional information.

Spec. Education Aides' Salaries

Eight (8) employees are budgeted in this account.
During 2014-15 one (1) unbudgeted aide was added. The proposed budget includes one (1) new full time aide for 2015-16.
Please see section on support staff salaries for additional information.

10-1100-110-20-10	1,648,915.00	1,674,752.07	1,746,345.00	1,699,311.00
10-1220-110-20-10	197,154.00	199,011.00	206,145.00	206,145.00
10-2120-110-20-10	59,855.00	63,570.00	68,053.00	68,053.00
10-2132-110-20-10	50,567.00	50,567.00	54,529.00	54,529.00
10-2142-110-20-10	17,877.00	17,876.00	18,945.00	18,945.00
10-2222-110-20-10	70,696.00	70,696.00	73,302.00	73,302.00
10-2410-110-10-10	95,000.00	97,299.94	95,275.00	97,657.00
	2,140,064.00	2,173,772.01	2,262,594.00	2,217,942.00

10-1100-110-40-10	92,919.00	70,921.25	75,944.00	78,230.00
10-1220-110-40-10	104,233.00	122,679.28	126,843.00	169,071.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET SALARY REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1280-110-40-10 Pre-School Aides' Salaries Pre-school aide position was eliminated in 2015-16.	.00	.00	12,252.00	.00
10-2222-110-40-10 1ST Library Media Associate Position was discontinued in 2013-14.	38,650.00	.00	.00	.00
10-2410-110-50-10 Secretarial Salaries One (1) employee working 226 days at 8 hrs./day. An additional 30 hours for staff meetings, open house, etc. are budgeted. One (1) employee working 197 days at 8 hrs./day.	66,852.00	67,039.34	68,810.00	70,827.00
10-2620-110-90-10 Custodial Salaries Four (4) employees, three (3) full time and one (1) part time. Lead Custodian.....\$ 1,200. Overtime..... 1,000.	130,036.00	125,467.97	133,872.00	135,714.00
21-3120-110-90-10 Food Service Salaries Three (3) employees budgeted in this account. Please see section on support salaries for additional information. Additional time.....\$ 200.	19,028.00	18,364.35	19,593.00	19,416.00
SUPPORT STAFF				
	451,718.00	404,472.19	437,314.00	473,258.00
MISCELLANEOUS SALARIES:				
10-1100-120-20-10 Substitutes - Teaching Rate is \$85 per day up to 20 days, after which the rate changes to \$95 per day.	32,500.00	26,557.19	30,000.00	28,000.00
10-1100-120-40-10 Substitutes - Non Teaching Account reflects substitutes for all non teaching staff. This account also reflects temporary staff costs.	19,000.00	27,378.82	16,000.00	20,000.00
10-1220-120-20-10 Spec. Education Tutors ESOL Tutors One (1) person working sixteen (16) hrs./week for 40 weeks.	200.00	.00	200.00	200.00
10-1260-120-20-10 Cocurricular Salaries Please see section on cocurricular salaries.	5,600.00	15,204.75	22,400.00	23,072.00
10-1420-120-90-10 Cocurricular Salaries Please see section on cocurricular salaries.	10,620.00	11,670.00	10,950.00	10,540.00
MISCELLANEOUS SALARIES				
	67,920.00	80,810.76	79,550.00	81,812.00
CONTRACTED SERVICES:				
10-1108-321-00-10 Phys. Education - Contracted Service Swim Safe program at the Seacoast YMCA.	2,304.00	2,255.00	2,304.00	1,728.00
10-1220-321-00-10 Spec. Education - Contracted Services Consultation and assessment for hearing impaired and neuropsychiatry.	600.00	18,122.97	3,600.00	23,046.00
10-1220-338-00-10 Spec. Education Legal Fees	2,500.00	6,017.64	4,000.00	4,000.00
10-1280-321-00-10 Pre-School - Contracted Services IEP directed occupational therapy services to preschool students.	2,550.00	1,779.86	1,000.00	1,500.00
10-2142-323-00-10 Psychological Testing - Elementary Psychological services including testing, consultation, observations and team meetings.	2,800.00	.00	2,400.00	1,250.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET SALARY REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-2162-323-00-10 Physical Therapy - Contracted Services Physical therapy services provided to students for 2.5 hrs./week for 35 weeks.	12,325.00	15,441.18	14,648.00	8,510.00
10-2225-340-00-10 Technology - Contracted Service	1,000.00	2,900.00	3,000.00	3,300.00
CONTRACTED SERVICES	24,079.00	46,516.65	30,952.00	43,334.00
SUBTOTAL ELEM. SALARIES / CON. SERVICES	2,683,781.00	2,705,571.61	2,810,410.00	2,816,346.00

MIDDLE SCHOOL EXPENDITURES:

Enrollment for the Rye Middle School
as of October 28, 2014:
Grade 6: 63 Grade 8: 53
Grade 7: 58 Total: 174
Thirteen (13) of these students in
grades 7th and 8th are from New Castle.

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1100-110-20-20 ADMINISTRATIVE / TEACHING SALARIES: Teaching Salaries There are 18 teaching positions included in this account. Please see section on certified employees for additional information.	1,191,776.00	1,129,659.51	1,176,301.00	1,179,395.00
10-1220-110-20-20 Spec. Education Teachers' Salaries One (1) teacher with 9 YOE. One (1) teacher with 16 YOE. Keeps the District in compliance with State and federal regulations.	141,710.00	120,215.00	126,774.00	126,774.00
10-2120-110-20-20 Guidance Counselor Salary One (1) counselor at 100% (11 YOE).	61,728.00	61,728.00	65,490.00	65,490.00
10-2132-110-20-20 Nurse's Salary One (1) person working at 100% with 13 YOE.	57,656.00	57,545.12	60,764.00	60,477.00
10-2142-110-20-20 Psychologist Salary One (1) psychologist working at 25% with 17 YOE. This is the same psychologist who is working at the elementary school. Includes \$400 for summer.	17,877.00	17,876.00	18,945.00	18,545.00
10-2222-110-20-20 Library/Media Generalist Salary One (1) person with 22 YOE.	73,503.00	75,361.00	78,158.00	78,158.00
10-2410-110-10-20 Principal Salary Salaried position, an increase of 2.5%	96,285.00	96,285.02	99,174.00	101,653.00
ADMINISTRATIVE / TEACHING SALARIES	1,640,535.00	1,558,669.65	1,625,606.00	1,630,492.00
10-1100-110-40-20 SUPPORT STAFF: Para Educator Salary One (1) person budgeted in this account. Please see section on support salaries for additional information.	26,305.00	25,811.08	27,225.00	28,047.00

RYE SCHOOL DISTRICT
2015 - 2016 PROPOSED OPERATING BUDGET SALARY REPORT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1220-110-40-20 Spec. Education Aides' Salaries There are five (5) aides included in this account. One (1) unbudgeted aide position was added during 2014-15. There is also an additional full time aide budgeted for 2015-16. Please see the support staff section.	58,875.00	58,543.04	60,737.00	93,269.00
10-2222-110-40-20 1ST Library Media Associate Position was not utilized in 2013-14 and has been discontinued.	18,352.00	.00	.00	.00
10-2410-110-50-20 Secretarial Salary One (1) employee working 226 days at 8 hours/day. Thirty extra hours are added for staff meetings, open house, etc. One (1) employee working 193 days at 5 hours/day. Please see section on support salaries for additional information.	57,947.00	58,941.61	59,881.00	62,280.00
10-2620-110-90-20 Custodial Salaries Two (2) full time employees and one (1) four (4) hour part time employee. Lead Custodian..... \$ 1,200. Overtime..... 1,000. Please see section on support salaries for additional information.	103,468.00	103,398.80	108,511.00	111,597.00
21-3120-110-90-20 Food Service Salaries Three (3) employees budgeted in this account. Please see section on support salaries for additional information. Additional time..... \$ 200.	28,258.00	26,441.18	29,802.00	30,689.00
SUPPORT STAFF				
	293,205.00	273,135.71	286,156.00	336,215.00
MISCELLANEOUS SALARIES:				
10-1100-120-20-20 Substitutes - Teaching Rate is \$85 per day up to 20 days, after which the rate changes to \$95 per day.	24,000.00	19,533.75	19,000.00	21,000.00
10-1100-120-40-20 Substitutes - Non Teaching Account reflects substitutes for all non teaching staff. This account also reflects temporary staff costs.	9,000.00	9,847.58	9,500.00	10,500.00
10-1220-120-20-20 10-1260-110-40-20 Spec. Education Tutors ESOL Aide Salary One (1) person working eight (8) hrs./week for 38 weeks.	100.00	.00	200.00	100.00
10-1420-120-90-20 Cocurricular Salaries Please see section on cocurricular stipends for additional information.	.00	.00	.00	10,333.00
10-1420-120-95-20 Athletic Officials Individuals used as sports officials for cocurricular games.	41,280.00	36,781.80	42,280.00	43,800.00
	5,200.00	4,937.50	6,500.00	5,500.00
MISCELLANEOUS SALARIES				
	79,580.00	71,100.63	77,480.00	91,233.00
CONTRACTED SERVICES:				

2015 - 2016 PROPOSED OPERATING BUDGET SALARY REPORT

RYE SCHOOL DISTRICT

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1109-321-00-20 Life Skills Contracted Services Primarily for a week long program on Freedom from Chemical Dependency for students with a workshop for parents.	2,700.00	2,500.00	3,950.00	3,000.00
10-1220-321-00-20 Spec. Education - Contracted Services Three (3) students requiring specialized services to be able to remain in district.	.00	.00	6,250.00	4,750.00
10-1220-338-00-20 Spec. Education Legal Fees	500.00	3,279.92	3,500.00	3,500.00
10-2132-323-00-20 Health Exams, Screening, & Cont. Serv. CPR training for all sixth graders.	.00	.00	840.00	720.00
10-2142-323-00-20 Psychological Testing - Middle School Psychological services including testing, consultation, observations and team meetings.	1,100.00	.00	1,250.00	1,250.00
10-2225-340-00-20 Technology - Contracted Service	.00	2,917.50	.00	1,000.00
CONTRACTED SERVICES	4,300.00	8,697.42	15,790.00	14,220.00

SUBTOTAL MID. SCH. SAL. / CON. SERVICES 2,017,620.00 1,911,603.41 2,005,032.00 2,072,160.00

HIGH SCHOOL EXPENDITURES:

ACCT# & TITLE	2013-2014 OPER. BUDGET	2013-2014 EXPENDED	2014-2015 OPER. BUDGET	2015-2016 SCH. BRD. BUD.
10-1220-321-00-32 Spec. Education - Contracted Services Students requiring transition services.	.00	449.00	.00	22,025.00
10-1220-338-00-32 Spec. Education Legal Fees	.00	372.15	.00	2,500.00
CONTRACTED SERVICES	.00	821.15	.00	24,525.00
SUBTOTAL HIGH SCH. SALARIES / CON. SERV.	.00	821.15	.00	24,525.00

TOTAL SALARIES / CONTRACTED SERVICES 5,177,435.00 5,101,722.22 5,394,289.00 5,477,048.00

**RYE SCHOOL DISTRICT
PROPOSED SALARY SCHEDULE FOR THE YEARS 2015-2016**

SALARY SCHEDULE FOR THE FISCAL YEAR 2014-15:

STEP	INDEX	B	B+15	B+30	M	M+15	M+30	M+45/CAGS		
1	1.000	43,106	45,038	46,970	50,834	52,766	54,698	56,630	10%	
2	1.030	44,399	46,331	48,263	52,127	54,059	55,991	57,923	20%	
3	1.060	45,692	47,624	49,556	53,420	55,352	57,284	59,216	30%	
4	1.090	46,986	48,918	50,850	54,714	56,646	58,578	60,510	40%	
5	1.120	48,279	50,211	52,143	56,007	57,939	59,871	61,803	50%	
6	1.150	49,572	51,504	53,436	57,300	59,232	61,164	63,096	60%	
7	1.180	50,865	52,797	54,729	58,593	60,525	62,457	64,389	70%	
8	1.220	52,589	54,521	56,453	60,317	62,249	64,181	66,113	80%	
9	1.265	54,529	56,461	58,393	62,257	64,189	66,121	68,053	90%	
10	1.310	56,469	58,401	60,333	64,197	66,129	68,061	69,993	125	
11	1.340	57,762	59,694	61,626	65,490	67,422	69,354	71,286	9	43,106
12	1.385	59,702	61,634	63,566	67,430	69,362	71,294	73,226	687	100.0%
			1,932	3,864	7,728	9,660	11,592	13,524		
		B	B+15	B+30	M	M+15	M+30	M+45/CAGS		

NAME	YOE	ADVANCED	DEGREE	BASE	SALARY	YOE	YOE IN RYE	BASE	STIPEND	LONGEVITY	ARTICLE	SALARY	\$ INC.	% INC.
	2014-15			2014-15	2014-15	2015-16	2015-16	2015-16	2015-16	2015-16	17-2.3	2015-16	2015-16	2015-16
Elementary School:														
A.	33	B+30		68,300	74,289	33	26	68,300	3,864	2,125	-	74,289	-	0.00%
B.	20	M+45		65,850	80,749	20	20	65,850	13,524	1,375	-	80,749	-	0.00%
C.	33	B+30		54,640	60,131	33	33	54,640	3,091	2,400	-	60,131	0	0.00%
D.	14	M+15		23,881	27,905	14	1	23,881	3,864	-	160	27,905	(0)	0.00%
E.	27	M+45		68,300	82,949	27	18	68,300	13,524	1,125	-	82,949	-	0.00%
F.	14	B+15		60,194	62,751	14	14	60,194	1,932	625	-	62,751	-	0.00%
G.	13	M		23,881	27,132	13	8	23,881	3,091	-	160	27,132	(0)	0.00%
H.	19	M		52,679	58,962	19	10	52,679	6,182	100	-	58,961	(1)	0.00%
I.	30	M		68,300	78,403	30	28	68,300	7,728	2,375	-	78,403	-	0.00%
J.	31	M		68,300	78,653	31	30	68,300	7,728	2,625	-	78,653	-	0.00%
K. (a.)	2	M		31,985	37,394	2	2	31,985	5,410	-	-	37,394	0	0.00%
L.	12	M+15		59,702	70,137	12	12	59,702	9,660	375	400	70,137	(0)	0.00%
M.	20	M+15		65,850	75,885	20	12	65,850	9,660	375	-	75,885	-	0.00%
N.	9	M		33,881	38,518	9	8	33,881	4,637	-	-	38,518	0	0.00%

NAME	YOY ADVANCED DEGREE	BASE 2014-15	SALARY 2014-15	YOY 2015-16	YOY IN RYE 2015-16	BASE 2015-16	STIPEND 2015-16	LONGEVITYARTICLE 17-2.3	SALARY 2015-16	\$ INC. 2015-16	% INC. 2015-16	
												2014-15
O.	9	M	56,469	64,197	9	56,469	7,728	-	64,197	(0)	0.00%	
P.	17	M+30	62,024	73,741	17	62,024	11,592	125	73,741	-	0.00%	
Q.	14	B+30	60,194	64,058	14	60,194	3,864	-	64,058	-	0.00%	
R.	9	M+15	28,234	33,064	9	28,234	4,830	-	33,064	0	0.00%	
S.	17	M+45	60,194	73,718	17	60,194	13,524	-	73,718	-	0.00%	
T.	28	M+30	68,300	82,267	28	68,300	11,592	2,375	82,267	-	0.00%	
U.	22	CAGS	67,524	81,048	22	67,524	13,524	-	81,048	-	0.00%	
V. (b.)	7	B	52,589	52,589	7	-	-	-	-	(52,589)	(100.00%)	
X.	10	M	57,762	65,490	10	57,762	7,728	-	65,490	0	0.00%	
Y.	25	M	68,300	76,903	25	68,300	7,728	875	76,903	-	0.00%	
Z.	8	M	54,529	62,257	8	54,529	7,728	-	62,257	0	0.00%	
AA.	20	B+15	65,850	68,782	20	65,850	1,932	1,000	68,782	-	0.00%	
BB.	9	M	28,234	32,098	9	28,234	3,864	-	32,098	0	0.00%	
CC.	13	M	59,702	67,830	13	59,702	7,728	400	67,830	-	0.00%	
SUBTOTALS:			1,535,648	1,751,900		1,483,059	197,257	17,875	1,120	1,699,311	(52,589)	(3.%)

NAME	YOY ADVANCED DEGREE	BASE 2014-15	SALARY 2014-15	YOY 2015-16	YOY IN RYE 2015-16	BASE 2015-16	STIPEND 2015-16	LONGEVITYARTICLE 17-2.3	SALARY 2015-16	\$ INC. 2015-16	% INC. 2015-16	
												2014-15
Middle School:												
DD.	34	M+45	68,300	84,949	34	68,300	13,524	-	84,949	-	0.00%	
EE.	9	B	56,469	56,469	9	56,469	-	-	56,469	(0)	0.00%	
FF.	35	M+30	68,300	82,392	35	68,300	11,592	2,500	82,392	-	0.00%	
GG.	20	CAGS	65,850	79,374	20	65,850	13,524	-	79,374	-	0.00%	
HH.	8	M	54,529	62,257	8	54,529	7,728	-	62,257	0	0.00%	
II.	22	PHD	67,524	82,673	22	67,524	13,524	1,625	82,673	-	0.00%	
JJ. (a.)	2	M	13,708	16,026	2	13,708	2,318	-	16,026	0	0.00%	
KK.	28	B+30	68,300	73,039	28	68,300	3,864	875	73,039	-	0.00%	
LL.	20	B	65,850	66,225	20	65,850	-	375	66,225	-	0.00%	
MM.	23	B	68,300	69,050	23	68,300	-	750	69,050	-	0.00%	
NN.	7	M	52,589	60,317	7	52,589	7,728	-	60,317	0	0.00%	
OO.	21	M+30	67,219	79,311	21	67,219	11,592	500	79,311	-	0.00%	
PP.	37	B+15	54,640	58,985	37	54,640	1,546	2,800	58,986	1	0.00%	
QQ.	10	M	57,762	65,490	10	57,762	7,728	-	65,490	0	0.00%	
RR.	5	B+30	39,657	42,749	5	39,658	3,091	-	42,749	(0)	0.00%	
SS.	40	B	54,640	56,140	40	54,640	-	1,500	56,140	-	0.00%	
TT.	18	B+15	64,574	66,506	18	64,574	1,932	-	66,506	-	0.00%	
UU.	24	M+30	65,850	77,442	24	65,850	11,592	-	77,442	-	0.00%	
SUBTOTALS:			1,054,061	1,179,394		1,054,062	111,283	14,050	1,179,395	1	0.00%	

NAME	YOE ADVANCED DEGREE	BASE 2014-15	SALARY 2014-15	YOE 2015-16	YOE IN RYE 2015-16	BASE 2015-16	STIPEND 2015-16	LONGEVITYARTICLE 2015-16	17-2.3	SALARY 2015-16	\$ INC. 2015-16	% INC. 2015-16
District Wide:												
VV.	8	M	54,529	8	1	54,529	7,728	-	-	62,257	0	0.00%
WW.	22	M+30	65,816	22	15	65,816	11,592	750	-	78,158	-	0.00%
XX.	10	M	57,762	10	4	57,762	7,728	-	-	65,490	0	0.00%
YY.	25	B	65,850	25	7	65,850	-	-	-	65,850	-	0.00%
ZZ.	8	B	54,529	8	3	54,529	-	-	-	54,529	0	0.00%
AAA.	8	CAGS	54,529	8	5	54,529	13,524	-	-	68,053	0	0.00%
BBB.	15	B+30	59,903	15	15	59,903	3,864	750	-	64,517	-	0.00%
CCC.	28	M	68,300	28	13	68,300	7,728	500	-	76,528	-	0.00%
DDD.	15	B+30	59,903	15	9	59,903	3,864	-	-	63,767	-	0.00%
EEE.	8	B	54,529	8	3	54,529	-	-	-	54,529	0	0.00%
FFF.	16	M+45	29,952	16	15	29,952	6,762	375	-	37,089	-	0.00%
GGG.	12	B	59,702	12	12	59,702	-	375	400	60,477	(0)	0.00%
HHH.	34	M+45	68,300	34	29	68,300	13,524	2,500	-	84,324	-	0.00%
III.	18	M	64,574	18	17	64,574	7,728	1,000	-	73,302	-	0.00%
JJJ.	15	M	23,961	15	5	23,961	3,091	-	-	27,052	0	0.00%
KKK. (c.)		M	-	10	0	11,294	1,546	-	-	12,839	12,839	
SUBTOTALS:			842,139			842,139	87,133	6,250	400	948,762	12,840	1.37%

TOTALS: \$ 3,431,848 \$ 3,867,216 \$ 3,379,260 \$ 395,674 \$ 38,175 \$1,520 \$ 3,827,468 \$(39,748) (1.03%)

LEGEND:

- (a.) = Teacher is budgeted at 70% for the elementary school and 30% at the junior high school.
- (b.) = One (1) full time classroom teacher is being reduced for 2015-16.
- (c.) = New, 20% speech pathologist for 2015-16.

RYE SCHOOL DISTRICT
LISTING OF SUPPORT PERSONNEL AND WAGES

Position	2014-15	2014-15	2014-15	2014-15	2014-15	2014-15	2014-15	2014-15	2014-15	2014-15	2014-15	2014-15	2014-15	2015-16	2015-16	2015-16	2015-16	2015-16	2015-16	2015-16	
	Hrly. Rate	Hrs./Day	Days/Yr.	Longevity	Gross Pay	YOE Rye	Hrly. Rate	Hrs./Day	Days/Yr.	Longevity	Gross Pay	YOE Rye	Hrly. Rate	Hrs./Day	Days/Yr.	Longevity	Gross Pay	\$ Inc.	% Inc.		
<u>ELEMENTARY SCHOOL:</u>																					
Para Educator	14.84	6.5	190	642	18,969	9	15.29	6.5	190	661	19,538	569	3.00%							103.0%	
Para Educator	18.76	3.25	190	521	12,105	19	19.32	3.25	190	537	12,469	363	3.00%								2015-16 % Inc.
Para Educator	18.76	7	190	1,123	26,074	18	19.32	7	190	1,156	26,856	782	3.00%								
Para Educator	14.71	6.5	190	636	18,803	7	15.15	6.5	190	655	19,367	564	3.00%								
Spec. Education Aide	17.43	6.5	190	969	22,495	16	17.95	6.5	190	998	23,170	675	3.00%								
Spec. Education Aide	18.09	6.5	190	1,005	23,346	16	18.63	6.5	190	1,036	24,047	701	3.00%								
Spec. Educ. Aide (a.)(b.)	13.00	6.5	190	-	16,055	1	13.39	8	190	-	22,261	6,206	38.65%								
							20.09	2.5	38												
Spec. Education Aide	18.09	6.5	190	1,005	23,346	17	18.63	6.5	190	1,036	24,047	701	3.00%								
Spec. Education Aide	14.84	6.5	190	642	18,969	9	15.29	6.5	190	661	19,538	569	3.00%								
Spec. Education Aide	15.20	6.5	190	751	19,523	11	15.66	6.5	190	773	20,109	586	3.00%								
Spec. Education Aide	15.00	6.5	190	648	19,173	10	15.45	6.5	190	763	19,844	671	3.50%								
Spec. Education Aide (c.)							13.00	6.5	190	-	16,055	16,055									
ESOL Tutor	35.00	4	160	-	22,400	1	36.05	4	160	-	23,072	672	3.00%								
Pre-school Aide (d.)	13.39	4	177	-	9,480	0	-	0	0	-	-	(9,480)	(100.00%)								
Secretary	23.44	8	226	1,600	44,683	15	24.14	8	226	1,600	45,975	1,292	2.89%								
		30						30													
Secretarial Assistant	15.31	8	197	-	24,129	4	15.77	8	197	-	24,852	724	3.00%								
Custodian	15.50	5	260	-	20,150	0	15.97	5	260	-	20,755	605	3.00%								
Custodian	17.08	8	260	-	35,526	4	17.59	8	260	-	36,592	1,066	3.00%								
Custodian	17.27	8	260	1,257	37,179	8	17.79	8	260	1,295	38,294	1,115	3.00%								
Custodian	17.08	8	260	1,243	36,769	7	17.59	8	260	1,281	37,873	1,104	3.00%								

<u>Position</u>	<u>Hrly. Rate</u>	<u>Hrs./Day</u>	<u>Days/Yr.</u>	<u>Longevity</u>	<u>Gross Pay</u>	<u>YOE Rve</u>	<u>Hrly. Rate</u>	<u>Hrs./Day</u>	<u>Days/Yr.</u>	<u>Longevity</u>	<u>Gross Pay</u>	<u>\$ Inc.</u>	<u>% Inc.</u>
Food Service	11.64	4	183	-	8,520	3	11.99	4	183	-	8,776	256	3.00%
Food Service	11.83	2	183	152	4,482	8	12.18	2	183	156	4,616	134	2.99%
Food Service	10.30	3	183	-	5,655	1	10.61	3	183	-	5,824	170	3.00%
MIDDLE SCHOOL:													
Para Educator	18.76	7.5 6.5	154 36	1,172	27,230	18	19.32	7.5 6.5	154 36	1,208	28,047	818	3.00%
Spec. Education Aide	17.43	6.5	190	861	22,387	15	17.95	6.5	190	998	23,170	782	3.50%
Spec. Education Aide	14.24	6.5	190	-	17,586	1	14.67	6.5	190	-	18,114	528	3.00%
Spec. Education Aide (e.)	13.00	6.5	190	-	16,055	1	13.39	6.5	190	-	16,537	482	3.00%
Spec. Education Aide	14.73	6.5	190	637	18,828	8	15.17	6.5	190	656	19,393	565	3.00%
Spec. Education Aide (f.)							13.00	6.5	190	-	16,055	16,055	
ESOL Tutor (g.)	33.00	8	38	-	10,032	0	33.99	8	38	-	10,333	301	3.00%
Secretary	21.19	8 30	226	1,558	40,505	11	21.83	8 30	226	1,605	41,720	1,215	3.00%
Secretarial Assistant	19.70	5	193	951	19,962	25	20.29	5	193	979	20,560	598	3.00%
Custodian	17.71	4	260	737	19,155	11	18.24	4	260	759	19,730	574	3.00%
Custodian	19.30	8	260	1,600	41,744	17	19.88	8	260	1,600	42,948	1,204	2.89%
Custodian	21.06	8	260	1,600	45,405	21	21.69	8	260	1,600	46,719	1,314	2.89%
Food Service	13.80	5.5	187	497	14,690	6	14.21	5.5	187	512	15,131	440	3.00%
Food Service	11.64	4	183	-	8,520	3	11.99	4	183	-	8,776	256	3.00%
Food Service	11.64	3	183	-	6,390	3	11.99	3	183	-	6,582	192	3.00%
DISTRICT WIDE:													
Food Service Manager	21.53	7.5	200	1,292	33,587	11	22.18	7.5	200	1,331	34,594	1,007	3.00%
Custodial Supervisor	28.42	8	260	1,200	60,314		29.27	8	260	1,200	62,087	1,773	2.94%
				\$ 24,299	\$ 870,223					\$ 25,053	\$ 924,425	\$ 54,201	6.23%

<u>Position</u>	<u>Hrs./Day</u>	<u>Hrs./Day</u>	<u>Days/Yr.</u>	<u>Longevity</u>	<u>Gross Pay</u>	<u>YOE Rye</u>	<u>Hrly. Rate</u>	<u>Hrs./Day</u>	<u>Days/Yr.</u>	<u>Longevity</u>	<u>Gross Pay</u>	<u>\$ Inc.</u>	<u>% Inc.</u>
													3.5%
													4.0%
													4.5%
													5.0%

Notes:

- a.) = New, unbudgeted position for 2014-15 that will continue for 2015-16 fiscal year.
- b.) = Will be required to ride the bus with student.
- c.) = New full time special education aide needed for 2015-16 fiscal year.
- d.) = Preschool aide will be eliminated for 2015-16.
- e.) = New unbudgeted position for 2014-15 that will continue for 2015-16 fiscal year.
- f.) = New full time special education aide needed for 2015-16 fiscal year.
- g.) = New unbudgeted position for 2014-15 that will continue for 2015-16 fiscal year.

**RYE SCHOOL DISTRICT
COCURRICULAR STIPENDS AT THE ELEMENTARY SCHOOL FOR 2015-2016**

ACCOUNT NUMBER: 10-1420-120-90-10

<u>ACTIVITY</u>	<u>2014-15 (Current)</u>	<u>2015-16 (Proposed)</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Basketball Coach	\$ 360	\$ 540	\$ 180	50.00%
Basketball Coach	-	\$ 540	540	
Track Coach	540	540	-	0.00%
Track Coach (II)	540	540	-	0.00%
Science Lead Teacher	720	720	-	0.00%
Substitute Telephone Support	1,080	1,200	120	11.11%
Teacher in Charge	1,350	1,500	150	11.11%
Teacher Mentor - Coordinator	540	-	(540)	(100.00%)
Teacher Mentor	500	500	-	0.00%
Teacher Mentor	500	500	-	0.00%
Teacher Mentor	500	-	(500)	(100.00%)
Aquarium Club	540	540	-	0.00%
Destination Imagination Coor.	270	-	(270)	(100.00%)
Destination Imagination Coach	810	-	(810)	(100.00%)
Fifth Grade Student Governm	1,080	1,200	120	11.11%
Literary Journal	540	540	-	0.00%
Literary Journal Assistant	360	360	-	0.00%
Website Manager	-	1,200	1,200	
Yearbook Coordinator	1,080	1,200	120	11.11%
TOTALS:	\$ 10,950	\$ 10,540	\$ (410)	(3.74%)

**RYE SCHOOL DISTRICT
COCURRICULAR SALARIES AT THE MIDDLE SCHOOL FOR 2015-16**

ACCOUNT NUMBER: 10-1420-120-90-20

<u>ACTIVITY</u>	<u>2014-15 (Current)</u>	<u>2015-16 (Proposed)</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Athletic Director	\$ 4,500	\$ 5,000	\$ 500	11.11%
Badminton	-	600	600	
Baseball Coach	1,080	1,500	420	38.89%
Baseball Coach (II)	720	-	(720)	(100.00%)
Basketball Boys' Coach (8th Grade)	1,350	1,500	150	11.11%
Basketball Boys' Coach (7th Grade)	810	900	90	11.11%
Basketball Boys' Coach (6th Grade)	360	-	(360)	(100.00%)
Basketball Girls' Coach (8th Grade)	1,350	1,500	150	11.11%
Basketball Girls' Coach (7th Grade)	810	900	90	11.11%
Basketball Girls' Coach (6th Grade)	360	0	(360)	(100.00%)
Field Hockey Coach	1,080	1,500	420	38.89%
Field Hockey Coach (II)	720	-	(720)	(100.00%)
Soccer Boys' Coach	1,080	1,500	420	38.89%
Soccer Boys' Coach (II)	720	-	(720)	(100.00%)
Soccer Girls' Coach	1,080	1,500	420	38.89%
Soccer Girls' Coach (II)	720	-	(720)	(100.00%)
Softball Coach	1,080	1,500	420	38.89%
Softball Coach (II)	720	-	(720)	(100.00%)
Track/Cross Country Coach (Fall)	720	900	180	25.00%
Track/Cross Country Coach (Fall) (II)	270	400	130	48.15%
Track/Cross Country Coach (Spr.)	1,080	1,500	420	38.89%
Track/Cross Country Asst. (Spr.)	540	500	(40)	(7.41%)
Volleyball (Team I)	1,080	1,500	420	38.89%
Volleyball (Team II)	540	-	(540)	(100.00%)
Art Club	1,080	1,200	120	11.11%
Drama Coach	1,080	1,200	120	11.11%
Future City Coach	810	-	(810)	(100.00%)
Math Club	1,080	1,200	120	11.11%
Performing Arts Director	4,500	4,500	-	0.00%
Student Government Advisor	1,080	1,200	120	11.11%
Substitute Telephone Support	1,080	1,200	120	11.11%
Teacher in Charge	1,350	1,500	150	11.11%
Teacher Mentor	500	500	-	
Teacher Mentor	500	500	-	
Technology Club Advisor	1,080	1,200	120	11.11%
Website Manager	-	1,200	1,200	

<u>ACTIVITY</u>	<u>2014-15 (Current)</u>	<u>2015-16 (Proposed)</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Writing Club	1,080	1,200	120	11.11%
Yearbook Advisor	1,080	1,200	120	11.11%
Math Camp	750	500	(250)	(33.33%)
Math Camp	750	500	(250)	(33.33%)
Math Camp	-	500	500	
Conservation Camp (2 nights @ \$90/r	180	200	20	11.11%
Conservation Camp (2 nights @ \$90/r	180	200	20	11.11%
Conservation Camp (2 nights @ \$90/r	180	200	20	11.11%
Conservation Camp (2 nights @ \$90/r	180	200	20	11.11%
Conservation Camp (2 nights @ \$90/r	180	200	20	11.11%
Conservation Camp (2 nights @ \$90/r	180	200	20	11.11%
Conservation Camp (2 nights @ \$90/r	180	-	(180)	(100.00%)
Eighth Grade Trip (1 night @ \$90/nigh	90	100	10	11.11%
Eighth Grade Trip (1 night @ \$90/nigh	90	100	10	11.11%
Eighth Grade Trip (1 night @ \$90/nigh	90	100	10	11.11%
Eighth Grade Trip (1 night @ \$90/nigh	90	100	10	11.11%
Eighth Grade Trip (1 night @ \$90/nigh	90	100	10	11.11%
Eighth Grade Trip (1 night @ \$90/nigh	-	100	100	
TOTALS:	\$ 42,280	\$ 43,800	\$ 1,520	3.60%

SECTION 8 MAINTENANCE OBJECTIVES

The following two (2) schedules list some of the proposed short and long-range maintenance objectives for the Rye Elementary and Rye Junior High Schools. By continually updating the facilities, coupled with a comprehensive plan for maintenance, the Rye School District will be prepared to cope effectively with the maintenance/renovation needs of the facilities.

The following maintenance objective schedules list more maintenance projects than what can be reasonably be accomplished in any one (1) year. However, by listing several maintenance projects that cannot be accomplished next year, the schedules will make the Budget Committee aware of potential future maintenance/renovation needs.

Although a large warrant article was passed at the March 1996 Annual School District Meeting for the renovation and addition project to both schools, funds are still needed for continuing maintenance objectives. As the Budget Committee is aware, that addition/renovation project came in over budget and several facility based needs were eliminated from the original plan.

The Rye School Board will be requesting the same in appropriations for maintenance objectives at both the elementary school and the middle school for 2015-2016. Due to the state of the economy and the need to try to keep the budgetary increase as low as possible, it was decided for the 2015-2016 year that the maintenance objectives funding should be the same as in 2014-2015. In prior years the maintenance objectives appropriations have been \$10,000 to \$20,000; but because of deferred maintenance and the need to maintain the properties, the appropriations for maintenance objectives funding needs to be \$25,000 at each building.

Major maintenance objectives that were accomplished during the 2013-2014 year at the elementary school were replacement of front door cameras, installation of heating system in two (2) interior classrooms, and replacement of three (3) exterior doors. At the junior high school maintenance objective funds were used for replacement of the front door security system which increased cameras, replacement of fence and replacement of condensate pumps.

At the elementary school, in the future, emphasis for maintenance objectives appropriations will be to replace the security system, continued replacement of cabinetry in classrooms, repaint the gymnasium and replace exterior doors.

At the middle school, in the future, emphasis for maintenance objectives appropriations will be for continued upgrading of security system, increase electrical system for projectors, repair of floor joists, replacement of existing doors and waterproof foundation below grade level.

The annual request for budgetary appropriations and subsequent funding of the maintenance objectives at both schools are an integral part of the maintenance plan. Maintenance objectives are projects that are normally of high cost, lengthy in duration, and would be considered major renovations to the building. Maintenance objectives are not projects that are typically thought of as "routine" maintenance.

The schedule of maintenance objectives contain more projects than can be accomplished with the appropriations allocated on an annual basis. More objectives are listed than can be reasonably financially achieved in one (1) fiscal year by the School Board. The School Board is proactively trying to make the Budget Committee aware of the maintenance needs of the school facilities over the next few years.

After careful review of each building, it is recommended that the following areas be given careful consideration for repair, replacement, and/or renovation if maintenance objectives' funding has been appropriated.

RYE ELEMENTARY SCHOOL

1. Installation of a more modern and comprehensive security system.
2. Installation of an outside speaker system for security.
3. Replacement of exterior "store front" doors with exterior doors that are less than one-third glass.
4. Replace windows with broken seals.
5. Continued purchasing and installation of cabinets in classrooms.
6. Repaint gymnasium walls with epoxy paint.
7. Clean and repaint selected interior sections of the building.
8. Installation of additional occupancy sensors.
9. Repaint exterior building trim and exterior walls of gymnasium.
10. Replacement of classroom lighting and ballasts.
11. Increase electrical circuits in the 1958 and 1965 sections of the building, review existing electrical plan.
12. Wooden shelving units installed in work closets.
13. Improvements and repair to the HVAC system.
 - a. Enhancements to the heating controls for the gymnasium.
 - b. Air cooling in classrooms.
 - c. Installation of N30 controller to allow for energy scheduling, alarms and system monitoring.
 - d. Removal of existing thermostats and replace with electronic digital thermostats to improve the balancing of the heating system and to allow for a more energy efficient building.
 - e. Replacement of boiler and burner, when necessary.
14. Replace wooden fencing along playgrounds.
15. Sealing of the brickwork and concrete areas of the building.
16. Repaving of the access road adjacent to Community Field.
17. Fence between playground and wet area north of building.
18. Increase parking lot area in areas that will not impact the playground.



RYE JUNIOR HIGH SCHOOL

1. Continued upgrading of school security system.
2. Installation of an outside speaker system for security.
3. Replacement of exterior “store front” doors with exterior doors that are less than one-third glass.
4. Waterproof foundation below grade level.
5. Re-brace and replace flooring in hallway, workroom, nurse’s office and administrative area.
6. Installation of electrical outlets for ceiling mount projectors.
7. Repair cracks in driveway and seal.
8. Clean and repaint selected sections of the building.
9. Installation of additional occupancy sensors in office areas.
10. Install vinyl and aluminum siding on gable ends of library.
11. Replace wooden windbreak by teachers’ parking lot entrance.
12. Paint exterior gymnasium wall (back of building).
13. Repair and renovate the HVAC System.
 - a. Installation of zone sensors to control the unit ventilation to allow for unoccupied setting.
 - b. Installation of N30 controller to allow for energy scheduling, alarms and system monitoring.
 - c. Removal of existing thermostats and replace with electronic digital thermostats to improve the balancing of the heating system and to allow for a more energy efficient building.
 - d. Replacement of boiler and burner, when necessary.
14. Install glass block in window areas of gymnasium.
15. Replacement of shingled roof over main part of the building.
16. Sealing of the brickwork and concrete areas of the building.
17. Install wooden shelving units in classrooms.
18. Repave parking area and driveway.
19. Replacement of boiler.
20. Tile lower hall by locker room.



SECTION 9 ENROLLMENT PROJECTIONS

The following charts illustrate the student enrollment projections for the Rye Elementary School, Rye Middle School, and those students who will be attending Portsmouth High School from Rye. These charts are created using the Cohort Survival Method, utilizing the concept of the five (5) year weighted average, five (5) year straight average and three (3) year weighted average. Primarily these charts use progression ratios to predict the future student enrollment. These charts should be used to examine enrollment trends and not as exact student numbers.

By computing three (3) averages, instead of only one (1) average, a more accurate range can be done when analyzing future years' student enrollment. It should be noted that the accuracy of the enrollment trends, regardless of the method utilized, should be for the entire school population and not for a specific grade level.

The projection enrollments are created by using a complex formula, which gives statistical weight to prior years' student enrollment data in determining the future student enrollment. Data on resident live births are as recorded and reported by the State of New Hampshire. Actual enrollment data is calculated by using October 1st enrollments.

At the elementary school you will note that the projected student population for the 2015-2016 projects a decrease of sixteen (16) students school wide. Continuing in 2016-2017 and 2017-2018 there is a decrease of projected student enrollment with the aggregate student enrollment being between 250 to 270 students. It is interesting to note that there is a 6% increase in students between kindergarten and grade one. There is also a rather significant increase in the progression ratio between resident live births and the number of students' actually entering kindergarten. You will note that the progression ratio indicates an approximate increase of more than 30%. For 2014-2015, this same age group had a 48% increase in students. A possible explanation is that families of child bearing age are still moving into the Town with children of pre-elementary school age but at a slower rate than prior years, or due to the economy, parents are electing to send their child(ren) to public kindergarten rather than remain in a private setting.

At the middle school, the student population decreased by eight (8) students in 2014-2015 when compared to the prior year. It is estimated that there will be an increase in students at the middle school of eleven (11) students for 2015-2016. The student population is projected to decrease in 2016-2017 and future years with the potential number of students in four (4) years being in the 150 range.

Further, you will note that in the 2015-2016 budget, it is projected that six (6) Rye students would not be attending Portsmouth High School, but would be attending a private school. These six (6) students represent approximately 13% of the current eighth grade student population, less any New Castle students.

In 2015-2016, there is a projected decrease of six (6) students attending Portsmouth High School over the number of students budgeted in 2014-2015, but please remember that these figures are projections only. With the potential decrease of six (6) less students at Portsmouth High School for 2015-2016 the appropriation has still increased due to the projected rise in the tuition rate per student. The appropriation increase for high school tuition is still significant as the budgetary increase is anticipated to be \$108,067. A consideration why the 2015-2016 appropriation is greater is that the per student tuition cost estimated for 2015-2016 is \$995 greater than the actual amount budgeted.

Currently there are 204 students attending Portsmouth High School which is one (1) student greater than the number of students appropriated. This higher number of students and the higher than anticipated cost per pupil has created a budgetary deficit of \$48,318 if the budgetary and actual estimates of students attending Portsmouth High School were in complete agreement. When more students attend Portsmouth High School it is generally due to one (1) of the following reasons:

- 1) students attending Portsmouth High School who attended a private school the prior year;
- 2) students who moved into Rye;
- 3) the total number of high school age students, whether they attend private or public school in the aggregate is greater than the prior year;
- 4) more current eighth grade students are attended Portsmouth High School than anticipated.

Naturally, there is always the possibility that more students may move into or may move out of the Town, increasing or decreasing the number of students who will or will not attend Portsmouth High School.

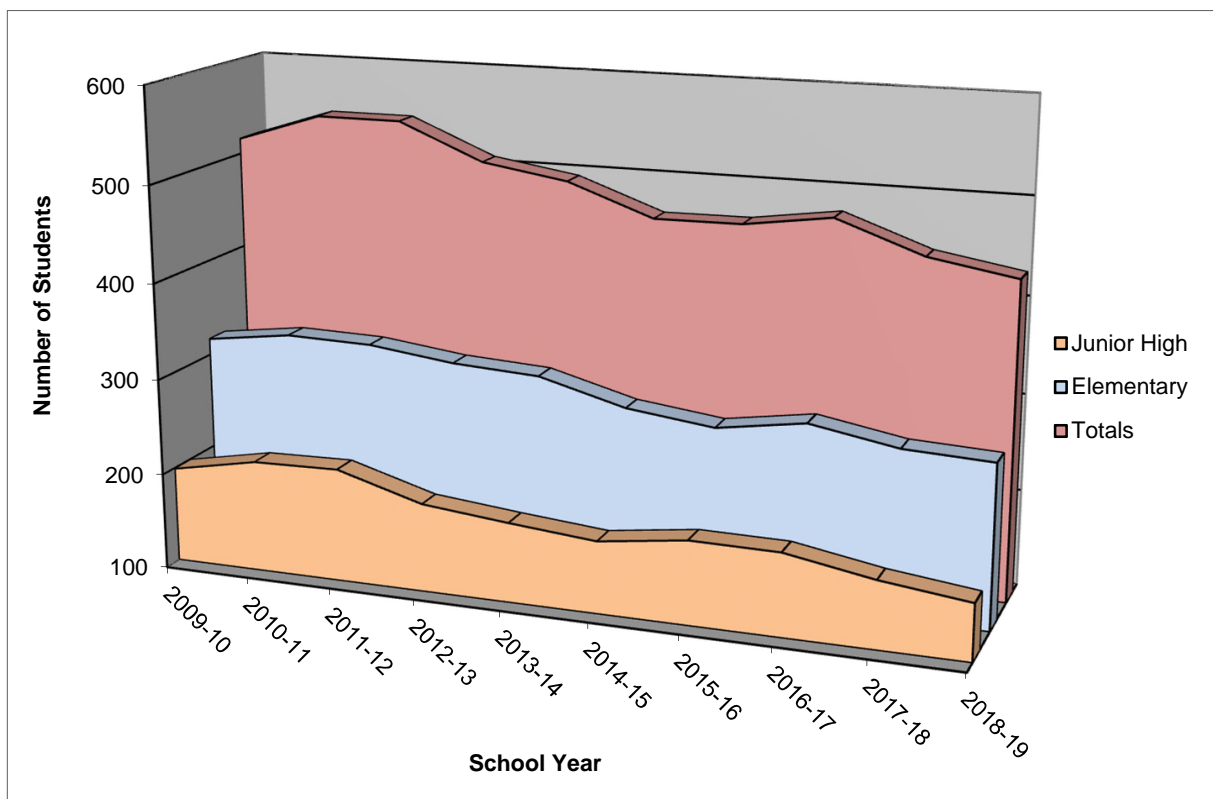
Again, the enrollment projections are used as a tool to project enrollment trends, and are not meant to be used as an exact forecast for the number of students. Further exploration and close monitoring of students population will need to be continually undertaken.



STUDENT ENROLLMENT AT THE RYE ELEMENTARY AND JUNIOR HIGH SCHOOLS

Data based on five (5) year weighted average and General Fall Reports.

<u>School Year</u>	<u>Junior High</u>	<u>Elementary</u>	<u>Totals</u>
2009-10	199	317	516
2010-11	216	329	545
2011-12	218	327	545
2012-13	192	316	508
2013-14	183	311	494
2014-15	175	287	462
2015-16	187	276	463
2016-17	186	290	476
2017-18	170	274	444
2018-19	159	270	429



**RYE SCHOOL DISTRICT
PROJECTED ENROLLMENT THREE YEAR WEIGHTED AVERAGE
COHORT SURVIVAL METHOD UTILIZING DATA AS OF OCTOBER 1, 2014**

YEAR	RESIDENT LIVE BIRTHS	YEAR/GRADE												TOTAL				
		K	1	2	3	4	5	6	7	8	9	10	11	12	K-5	6-8	9-12	
2006	23	46	53	57	67	55	49	67	67	84	46	51.5	50	39	327	218	186.5	
2007	35	40	50	47	58	66	55	45	79	68	52	44	49.5	39	316	192	184.5	
2008	24	37	45	50	53	59	67	52	52	79	44	53	43	48.5	311	183	188.5	
2009	39	47	36	44	51	51	58	64	58	53	60.5	40	58.5	45	287	175	204	
PROGRESSION RATIOS		<u>130.69% 104.26% 97.00% 105.55% 98.44% 99.66% 94.58% 113.94% 101.21% 70.18% 95.37% 103.78% 97.99%</u>																
2010	30	39	49	35	46	50	51	55	73	59	37	58	42	57	271	186	194	
2011	37	48	41	48	37	46	50	48	63	74	41	35	60	41	269	184	177	
2012	29	38	50	40	50	36	46	47	55	63	52	39	37	59	260	165	187	
2013	28	37	40	49	42	49	36	43	54	55	44	49	41	36	252	152	171	
2019-20		38	38	38	52	41	49	34	49	55	39	42	51	40		138	172	
2020-21			40	40	40	51	41	47	39	50	38	37	44	50		135	170	
2021-22			40	40	40	40	51	39	53	39	35	37	39	43		131	153	
2022-23						40	40	48	44	54	28	33	38	38		146	137	
2023-24							37	38	55	45	38	26	35	37		137	136	
2024-25								43	43	55	31	36	27	34		141	129	
2025-26									43	43	39	30	37	27		133	133	
2026-27										30	30	37	31	37		135	135	
2027-28											21	29	38	30		119	119	

Note: Any student who is in a joint custody situation with a parent who resides in a town other than Rye has still been counted as one (1) student, rather than the tuition invoice of .5 .

**RYE SCHOOL DISTRICT
PROJECTED ENROLLMENT FIVE YEAR WEIGHTED AVERAGE
COHORT SURVIVAL METHOD UTILIZING DATA AS OF OCTOBER 1, 2014**

YEAR	RESIDENT LIVE BIRTHS	YEAR/GRADE	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL			
			K	1	2	3	4	5	6	7	8	9	10	11	12	K-5	6-8	9-12
2004	30	2009-10	48	55	47	49	59	73	58	68	50	33	55	45	45	317	199	183
2005	43	2010-11	50	57	61	47	50	64	90	62	46	46	34	55	329	216	181	
2006	23	2011-12	46	53	57	67	55	49	67	84	46	51.5	50	39	327	218	186.5	
2007	35	2012-13	40	50	47	58	66	55	45	79	52	44	49.5	47.5	316	192	193	
2008	24	2013-14	37	45	50	53	59	67	52	79	44	53	43	48.5	311	183	188.5	
2009	39	2014-15	47	36	44	51	51	58	64	53	60.5	40	58.5	45	287	175	204	
PROGRESSION RATIOS			<u>138.6% 106.22% 97.72% 105.73% 101.31% 100.14% 96.61% 113.75% 100.51% 69.57% 97.67% 103.44% 101.97%</u>															
2010	30	2015-16	42	50	35	47	52	51	56	73	58	37	59	41	60	276	187	197
2011	37	2016-17	51	44	49	37	47	52	49	64	73	41	36	61	42	280	186	180
2012	29	2017-18	40	54	43	52	38	47	50	56	64	51	40	37	62	274	170	190
2013	28	2018-19	39	43	53	46	52	38	46	57	56	45	50	41	38	270	159	173
		2019-20		41	42	56	46	52	36	52	57	39	44	51	42	145	145	176
		2020-21		40	44	44	57	46	51	41	52	40	38	45	52	144	144	176
		2021-22			43		45	57	45	58	42	36	39	40	46	144	144	161
		2022-23					43	45	55	51	58	29	35	40	40	164	164	145
		2023-24						43	43	63	51	40	28	37	41	157	157	146
		2024-25						42	42	49	63	36	39	29	37	154	154	141
		2025-26						47	47	49	44	44	35	41	30	149	149	149
		2026-27						48	48	34	43	43	43	36	41	155	155	155
		2027-28						33	33	34	34	34	34	44	37	148	148	148

Note: Any student who is in a joint custody situation with a parent who resides in a town other than Rye has still been counted as one (1) student, rather than the tuition invoice of .5 .

**RYE SCHOOL DISTRICT
PROJECTED ENROLLMENT FIVE YEAR STRAIGHT AVERAGE
COHORT SURVIVAL METHOD UTILIZING DATA AS OF OCTOBER 1, 2014**

YEAR	RESIDENT LIVE BIRTHS	YEAR/GRADE	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL		
																K-5	6-8	9-12
2004	30	2009-10	48	55	47	49	59	59	73	58	68	50	33	55	46	317	199	184
2005	43	2010-11	50	57	61	47	50	64	64	90	62	46	46	34	55	329	216	181
2006	23	2011-12	46	53	57	67	55	49	67	67	84	46	51.5	50	39	327	218	186.5
2007	35	2012-13	40	50	47	58	66	55	45	79	68	52	44	49.5	47.5	316	192	193
2008	24	2013-14	37	45	50	53	59	67	52	52	79	44	53	43	48.5	311	183	188.5
2009	39	2014-15	47	36	44	51	51	58	64	58	53	60.5	40	58.5	45	287	175	204
PROGRESSION RATIOS			<u>141.05% 108.65% 99.47% 105.27% 103.10% 101.26% 99.01% 114.60% 100.73% 69.01% 98.49% 103.19% 102.47%</u>															
2010	30	2015-16	42	51	36	46	53	52	57	73	58	37	60	41	60	280	189	197
2011	37	2016-17	52	46	51	38	48	53	51	66	74	40	36	61	42	288	191	180
2012	29	2017-18	41	57	46	53	39	48	53	59	66	51	40	37	63	284	178	191
2013	28	2018-19	39	44	56	48	55	39	48	60	59	46	50	41	38	283	167	175
		2019-20	39	44	44	59	50	56	39	55	61	41	45	52	42	155	155	180
		2020-21		41	41	47	61	50	55	45	55	42	40	46	53	155	155	182
		2021-22		43	43	43	48	62	50	63	45	38	41	41	48	158	158	169
		2022-23					43	49	61	57	64	31	38	43	42	182	182	154
		2023-24						43	48	70	57	44	31	39	44	176	176	157
		2024-25						49	49	55	71	40	43	32	40	161	161	154
		2025-26						49	49	49	56	49	39	45	32	165	165	165
		2026-27						34	34	38	38	48	48	40	46	173	173	173
		2027-28						23	23	38	38	50	41	50	41	152	152	152

Note: Any student who is in a joint custody situation with a parent who resides in a town other than Rye has still been counted as one (1) student rather than the tuition invoice of .5 .

New Hampshire Resident Births by County and Town/City, 2003-2013

The data provide in this document include live births to mothers who are New Hampshire residents. Please note: birth data for the year 2012 does not include all NH residents who were born out-of-state, and is therefore considered incomplete at this time.

<u>TOWN/CITY</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
GREENLAND	41	38	34	38	35	50	33	47	44	37	52
NEW CASTLE	7	3	4	6	1	3	5	6	2	4	3
NEWINGTON	2	6	8	9	5	3	3	4	2	7	7
RYE	32	30	43	23	35	24	39	30	37	29	28

Health Statistics and Data Management Section, NH Dept of Health and Human Service
Email: healthstats@dhhs.state.nh.us or call: 603-271-4988.