

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
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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
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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
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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
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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
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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
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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
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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
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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)
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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)
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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)
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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)
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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)
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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)
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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)
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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.

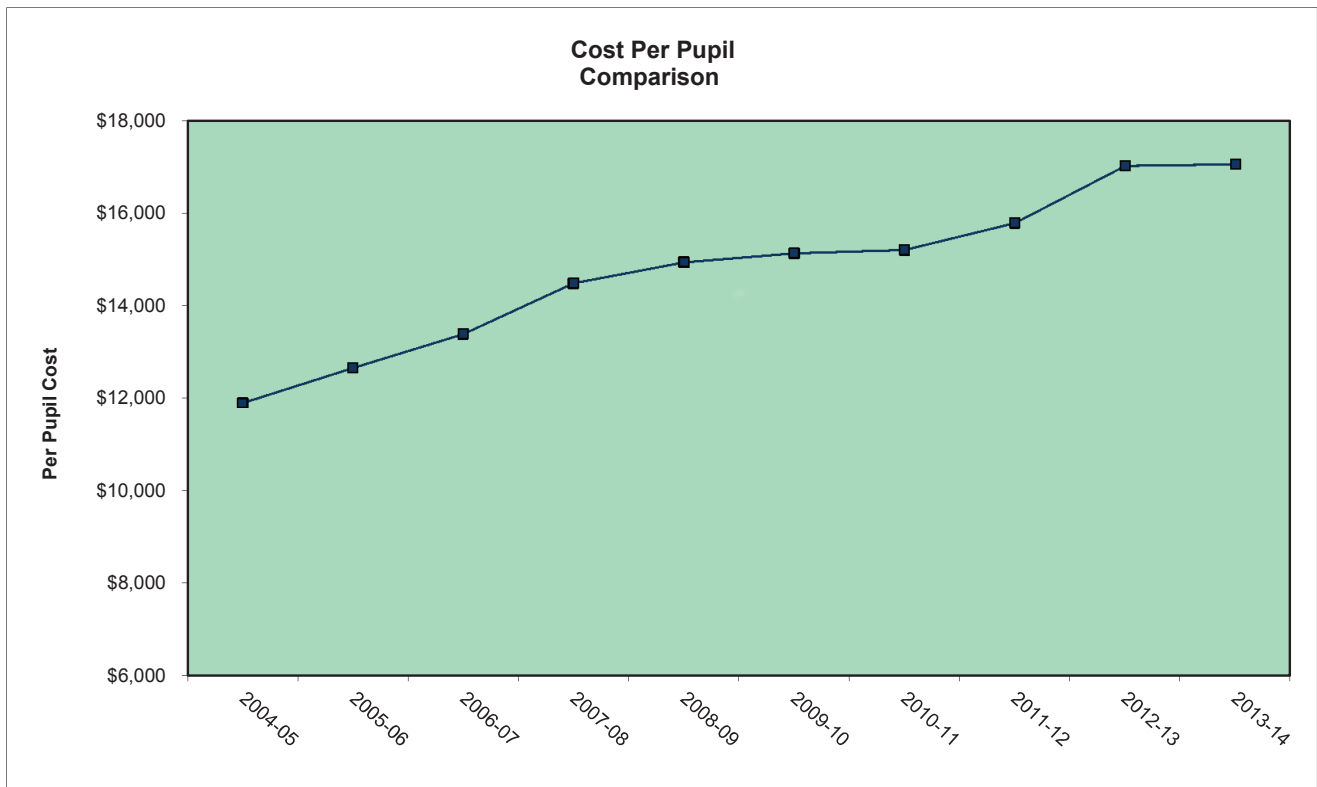
<u>Physical Therapy – Contracted Services – Elementary</u>	14,648	8,510	(6,138)
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This appropriation is for the delivery of physical therapy services to elementary aged students by a contracted service provider. The decrease is due to fewer students 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</u> <u>Appropriations</u>	<u>2015-2016</u> <u>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:

	2014-2015 <u>Appropriations</u>	2015-2016 <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

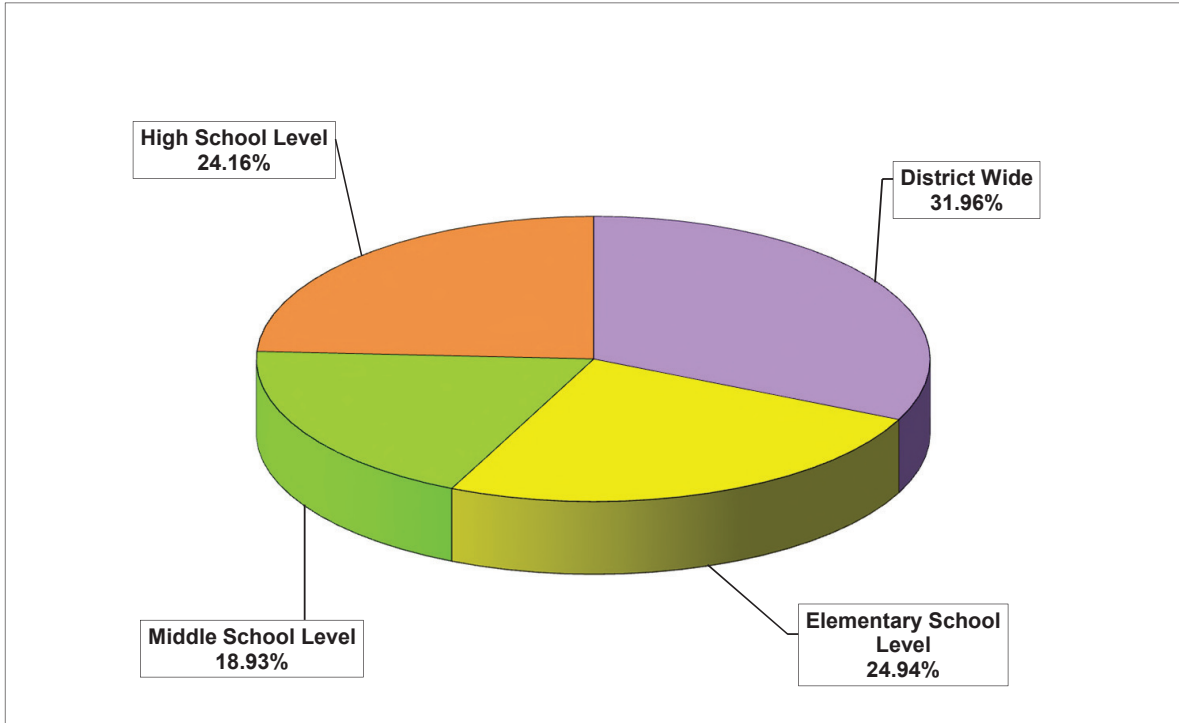
Major areas of decreases are:

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).