

# RYE CIVIC LEAGUE 2020 TOWN BUDGET PRESENTATION

Presentation video [Click Here](#)



Pre-Deliberative Meeting: JANUARY 29, 2020

This will be finalized after the Deliberative meeting (yes we know there are typos)

Thank You to Matt Curtin for all the spread sheet work

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## Tax Rate from November 2019

	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
Appropriations	\$10,535,860	\$13,264,766		
Revenues, other adj.*	\$3,770,376			
Veteran Credits	\$164,000			
Equals: taxation	\$6,765,484	\$13,938,435	\$2,331,594	<b>\$23,035,512</b>

Estimated that \$23,035,512 will be needed.

\$500,000 of the 2018 surplus is used to reduce this amount. The un-assigned fund balance is \$2,211,304.

$$\text{Tax Rate} = \frac{(\text{Funds needed} - \text{surplus})}{\text{Property Value Assessed}} = 0.01022 \times 1,000 = \$10.22$$

<u>To Raise:</u>	<u>Tax Rate per \$1,000 of property</u>
\$2,303,551	\$1.00
\$230,355	\$0.10
\$23,035	\$0.01

### What spending costs you:

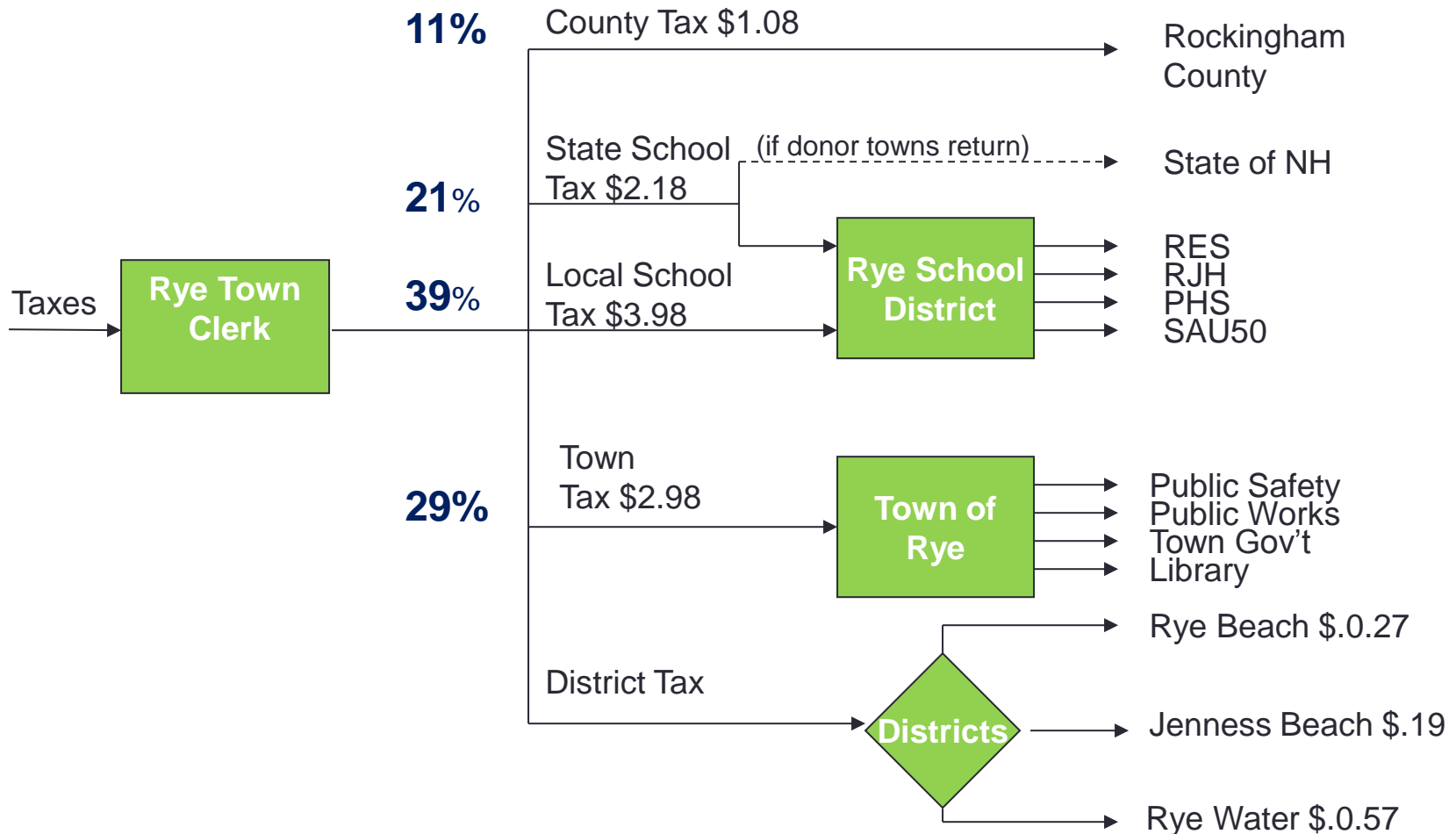
$$\frac{\text{House Assessed Value}}{\$1,000} \times \$10.22 \text{ Tax Rate} = \text{Your annual tax bill}$$

## Services per Household

	Assessed Value of Home			
	\$500,000.00	\$750,000.00	\$1,000,000.00	\$1,250,000.00
Total General Government	\$ 397.95	\$ 596.93	\$ 795.91	\$ 994.88
Total DPW	\$ 395.84	\$ 593.76	\$ 791.67	\$ 989.59
Fire Total	\$ 358.53	\$ 537.79	\$ 717.05	\$ 896.32
Police Total	\$ 326.32	\$ 489.49	\$ 652.65	\$ 815.81
Library Operations	\$ 147.78	\$ 221.67	\$ 295.56	\$ 369.45
Other Services Total	\$ 107.89	\$ 161.84	\$ 215.79	\$ 269.73
Total Debt Service	\$ 87.48	\$ 131.22	\$ 174.96	\$ 218.69
Other revolving	\$ 115.08	\$ 172.63	\$ 230.17	\$ 287.71
Sewer excl. debt svc.	\$ 66.50	\$ 99.75	\$ 133.00	\$ 166.25
Recreation Operations	\$ 70.12	\$ 105.19	\$ 140.25	\$ 175.31
Capital Outlay	\$ 59.42	\$ 89.12	\$ 118.83	\$ 148.54
Schools	\$ 2,977.08	\$ 4,465.62	\$ 5,954.17	\$ 7,442.71

# How the Money Moves

Pay 1<sup>st</sup> payment in December. 2<sup>nd</sup> payment in June



## 2020 Budgets (purchasing and investments)

### **Town Budget Increase**

- Town Operating Budget up 6.5%, or \$632,341

### **School Budget Increase**

- School Budget up 1.84% or \$261,347

## Town Budget Summary

- Town operating budget up 6.5%, or \$632,341.00
  - Healthcare costs increased by 13.6%
  - Salaries increased by 3.4% (union contract); allow same increase for non-union employees. Year 1 is a warrant and gets added to the budgets. Years two and three are in the salaries.
  - Four elections in 2020 doubles the Elections budget (\$17,000)
  - Fire truck payment \$112,218 was not in last year's budget

## Proposed Warrant Articles that effect 2020 taxes

Proposed warrant articles total \$1,237,950

### Standard warrants for reserve funds that appear every year

- Highway \$100,000
- Fire and Ambulance \$100,000

### Maintenance Trust Funds

- Municipal Buildings \$ 35,000
- Library \$ 5,000

### Accumulated Leave Funds

- Town employees \$ 50,000
- Library \$ 10,000

### Fire Department Warrants

- Jaws of life \$ 35,000

**Survey of the Parsonage land** \$ 15,600



## Warrants continued

### DPW

- New dump truck \$ 70,000
- Road paving \$350,000
- Site work salt remediation \$350,000
- Pavement evaluation \$ 30,000

### Collective bargaining – 2019 taxes; 3 year contract

- Police \$ 17,778
- Fire \$ 21,331
- Rye Town Employees \$ 18,241

**Revaluation Fund (town assessment) \$ 30,000**

## Approved Warrant Articles 2011 - 2019

More spending is in warrant articles than in operational budgets. This also masks cost increases.



## Warrant articles that will not effect taxes until 2021

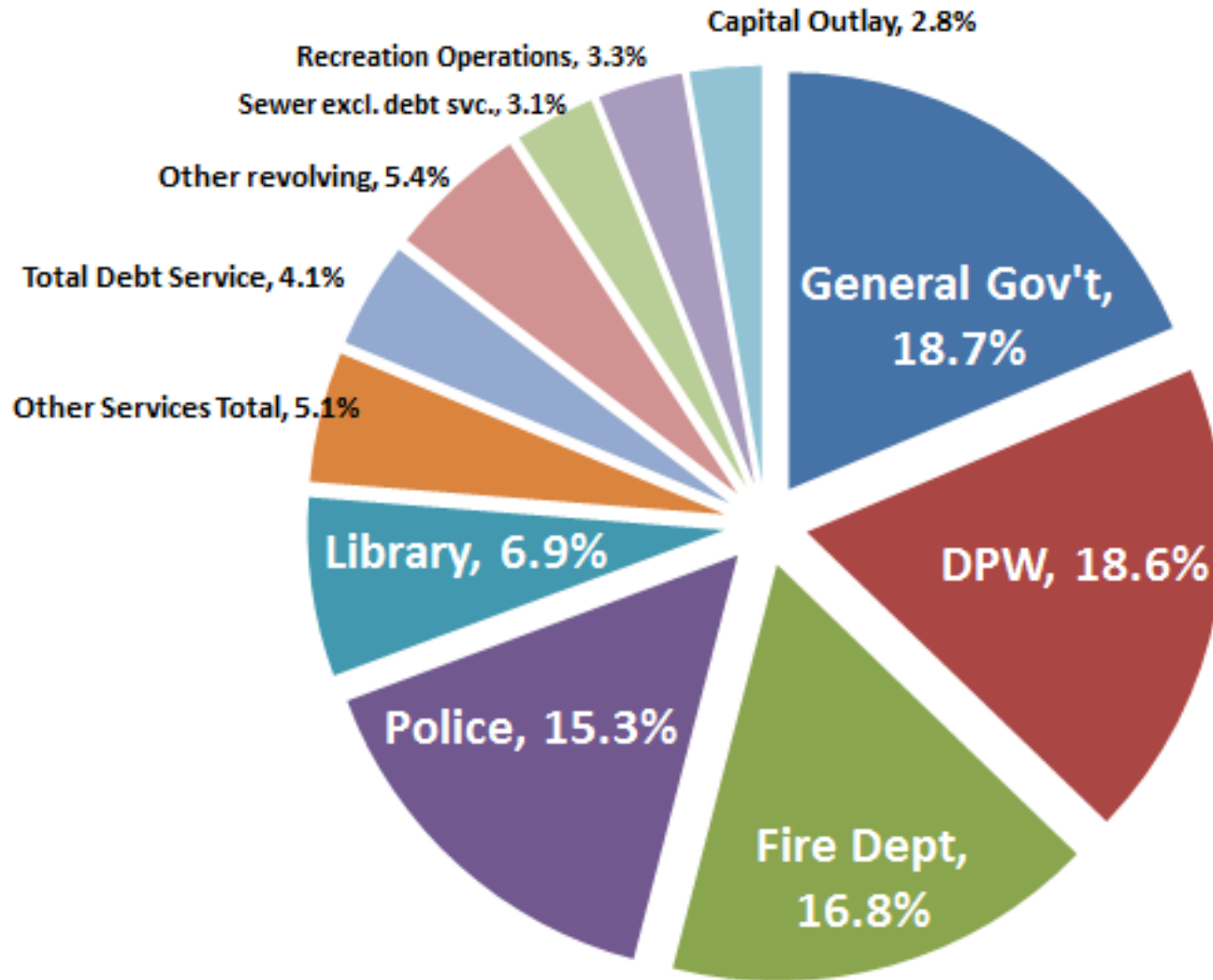
Conservation Commission           \$3,000,000

*Only used when money is needed for purchase. Tax impact in later years  
Think of it as a line of credit.*

TAP grant                               \$300,000

*Town' share of \$800,000 grant if the grant is received*

## 2020 Town Budget by Department



## Operating Budget 2020 vs. 2019

	2019	2020	\$ change from 2019	% change from 2019	Percentage of Total Budget by Dept.
Total General Gov't	\$ 1,817,449.00	\$ 1,931,165.00	\$ 113,716.00	6.26%	18.66%
Total DPW	\$ 1,800,532.00	\$ 1,920,895.00	\$ 120,363.00	6.68%	18.56%
Fire Total	\$ 1,681,008.50	\$ 1,739,837.50	\$ 58,829.00	3.50%	16.81%
Police Total	\$ 1,520,393.50	\$ 1,583,562.50	\$ 63,169.00	4.15%	15.30%
Library Operations	\$ 694,986.00	\$ 717,143.00	\$ 22,157.00	3.19%	6.93%
Other Services Total	\$ 513,328.00	\$ 523,574.00	\$ 10,246.00	2.00%	5.06%
Total Debt Service	\$ 442,898.00	\$ 424,506.00	\$ (18,392.00)	-4.15%	4.10%
Other revolving	\$ 431,240.00	\$ 558,472.00	\$ 127,232.00	29.50%	5.40%
Sewer excl. debt svc.	\$ 288,591.00	\$ 322,709.00	\$ 34,118.00	11.82%	3.12%
Recreation Operations	\$ 299,529.00	\$ 340,296.00	\$ 40,767.00	13.61%	3.29%
Capital Outlay	\$ 228,191.00	\$ 288,327.00	\$ 60,136.00	26.35%	2.79%

### **General Government Includes:**

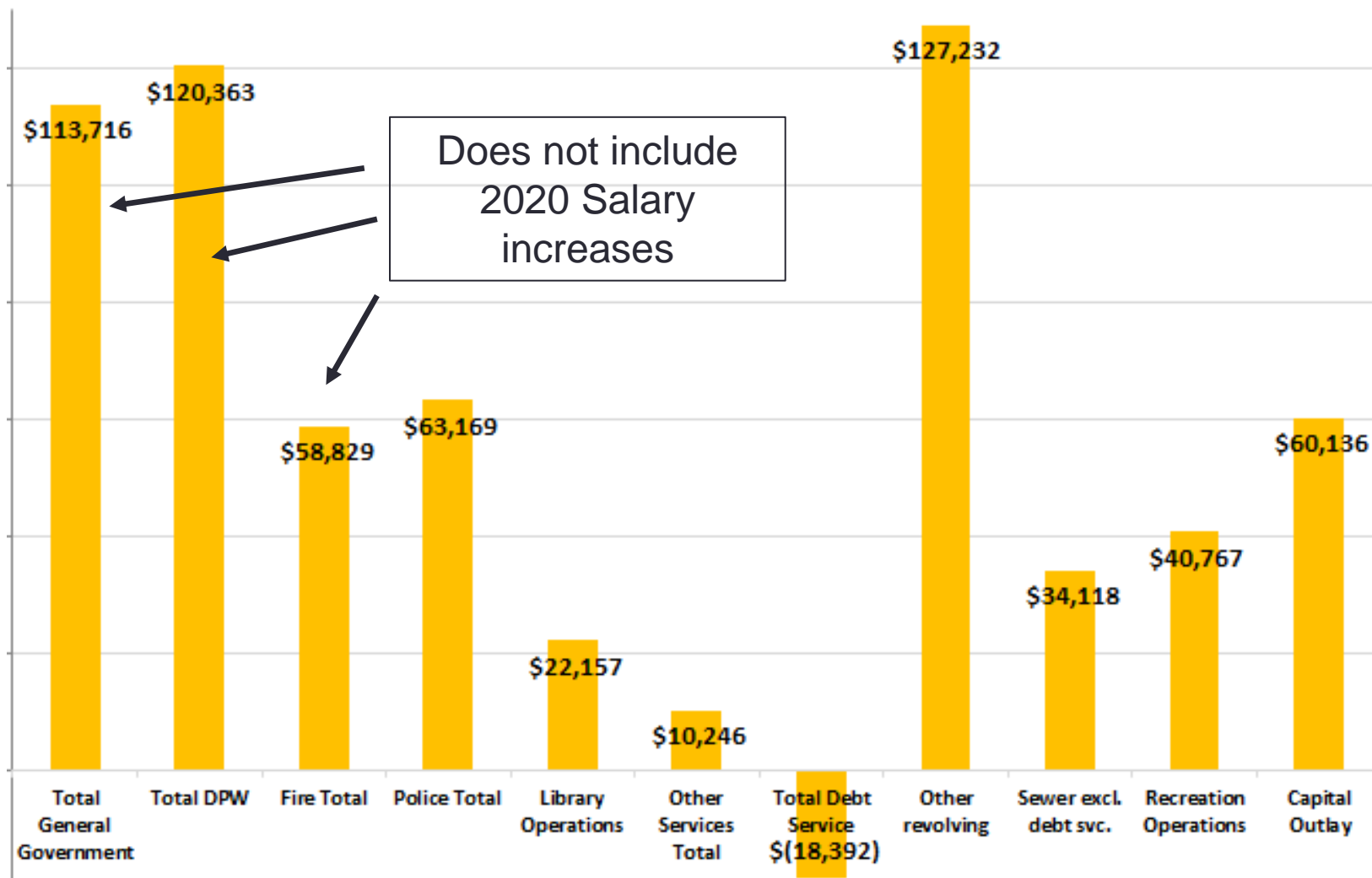
Executive Office, Town Clerk, Tax Collector, Assessing, Finance Office, Legal, Zoning Board, Planning Board, Building Inspection, Town Custodian, Town Hall Facility, and Insurance.

### **Other Services Include:**

Health Officer, Animal Control, Mosquito Control, Direct Assistance, Cemetery, Beaches, Land Management, Patriotic Purposes, Historic District, Heritage Commission, Conservation and Other Services.

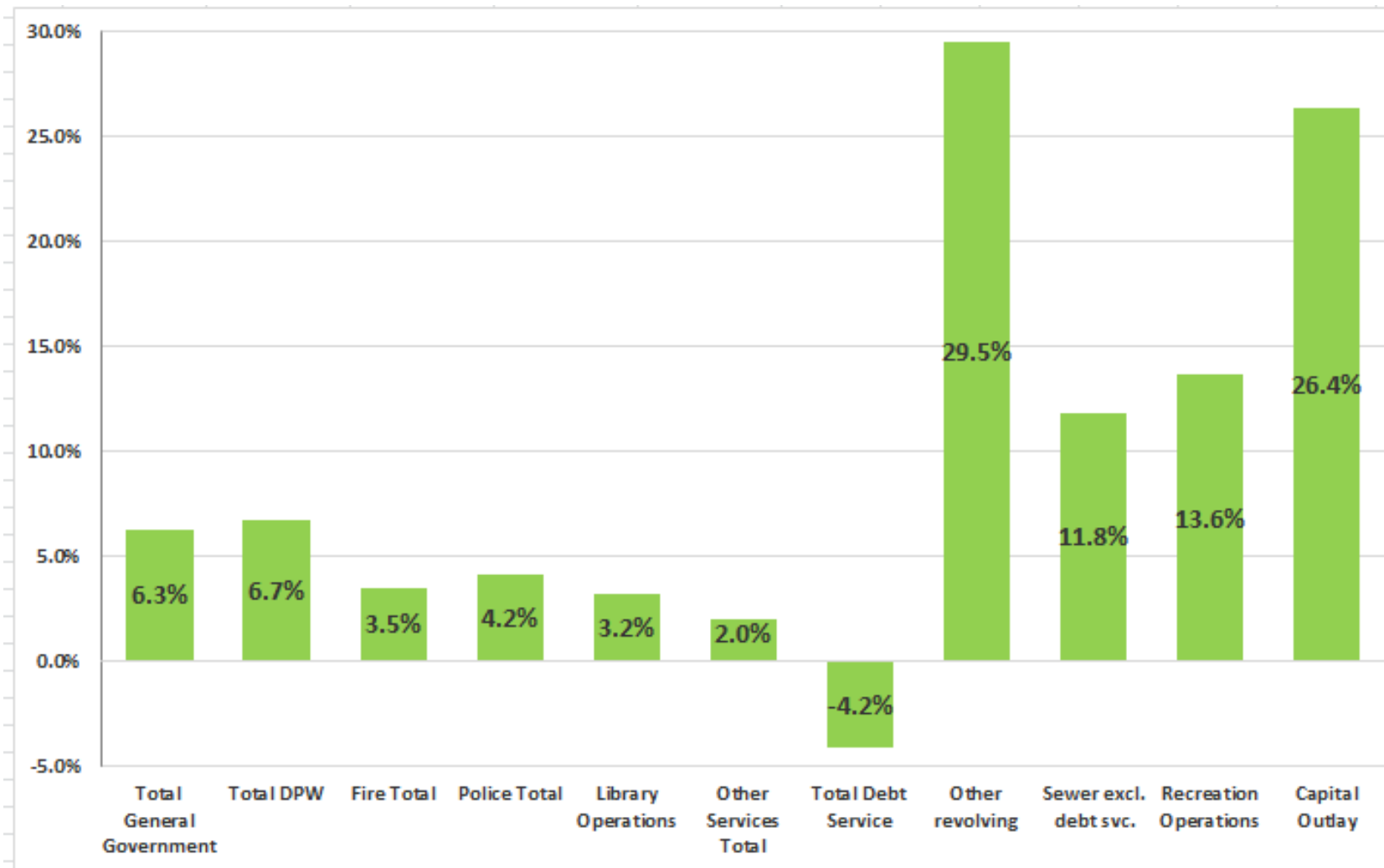
## Spending Increase vs 2019 - Dollars

Town Operating Budget up \$632,341



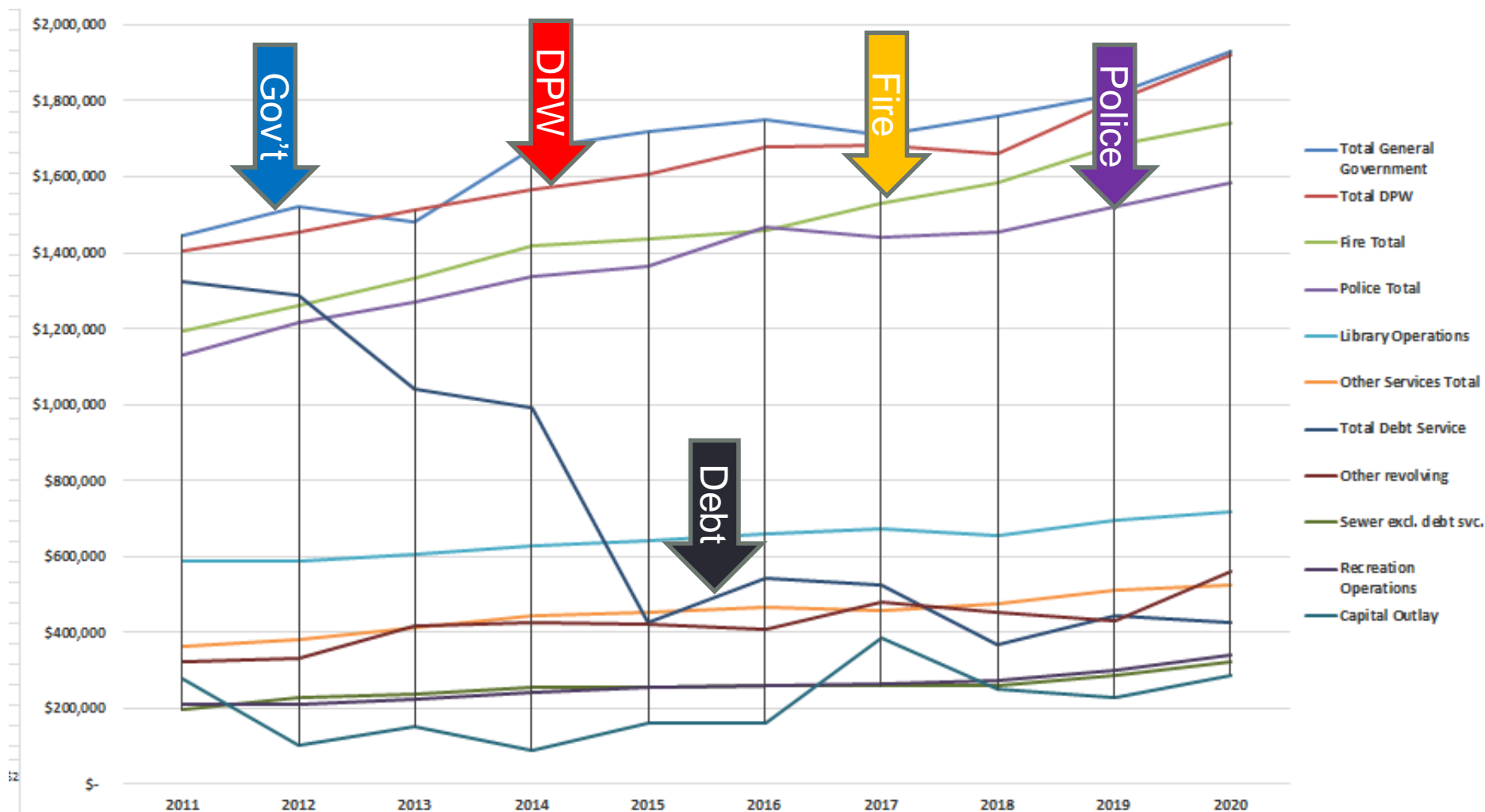
# Spending Increase vs. 2019 - Percentage

Town Operating Budget up 6.5%



## 2011 – 2020 Trends

For the past 5 years we have been paying about \$1M less in Debt.  
 a) Masks increases on other departments    b) We are not investing





## 2011 – 2019 Budget Changes

From 2011 to 2019 the town budget increased by \$1,638,398.00

Budget Category		Change 2011 - 2019
Fire Total	\$	486,554.50
Total DPW	\$	394,116.00
Police Total	\$	391,801.50
Total Warrant Articles	\$	381,196.00
Total General Government	\$	370,675.00
Other Services Total	\$	148,323.00
Total Revolving Funds	\$	107,595.00
Library Operations	\$	106,480.00
Recreation Operations	\$	90,867.00
Capital Outlay	\$	(48,661.00)
Sewer Fund Total	\$	(53,349.00)
Total Debt Service	\$	(737,200.00)
	\$	<hr/> 1,638,398.00

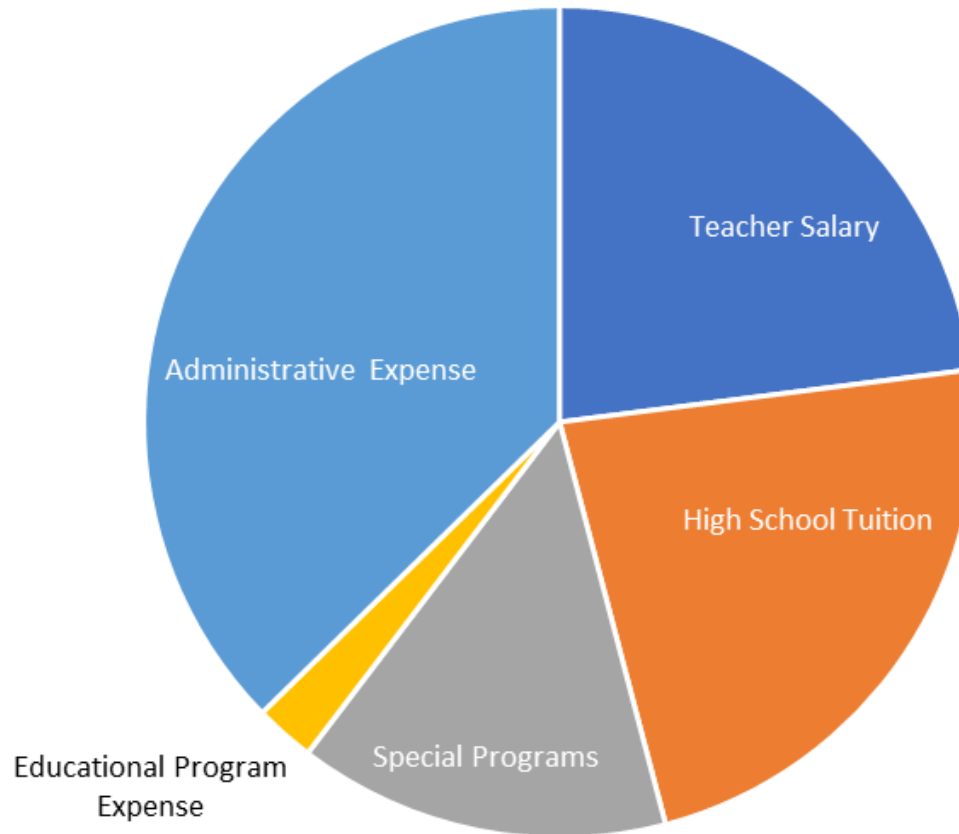
## School Budget Summary

- School Budget up 1.88% or \$261,989.00
- RJH music teacher moved from 80% to 100% position
- Increase in Rye's share of SAU 50 budget
- Elimination of IST Integrator position
- Elimination of 2 support positions
- Reduced need for contracted Behavioral Analyst and Psychologist services

## 2020/21 School Purchasing & Investment by Category

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2020/21 School Budget: \$14,447,016.00



## What Expenses fall into each Category?

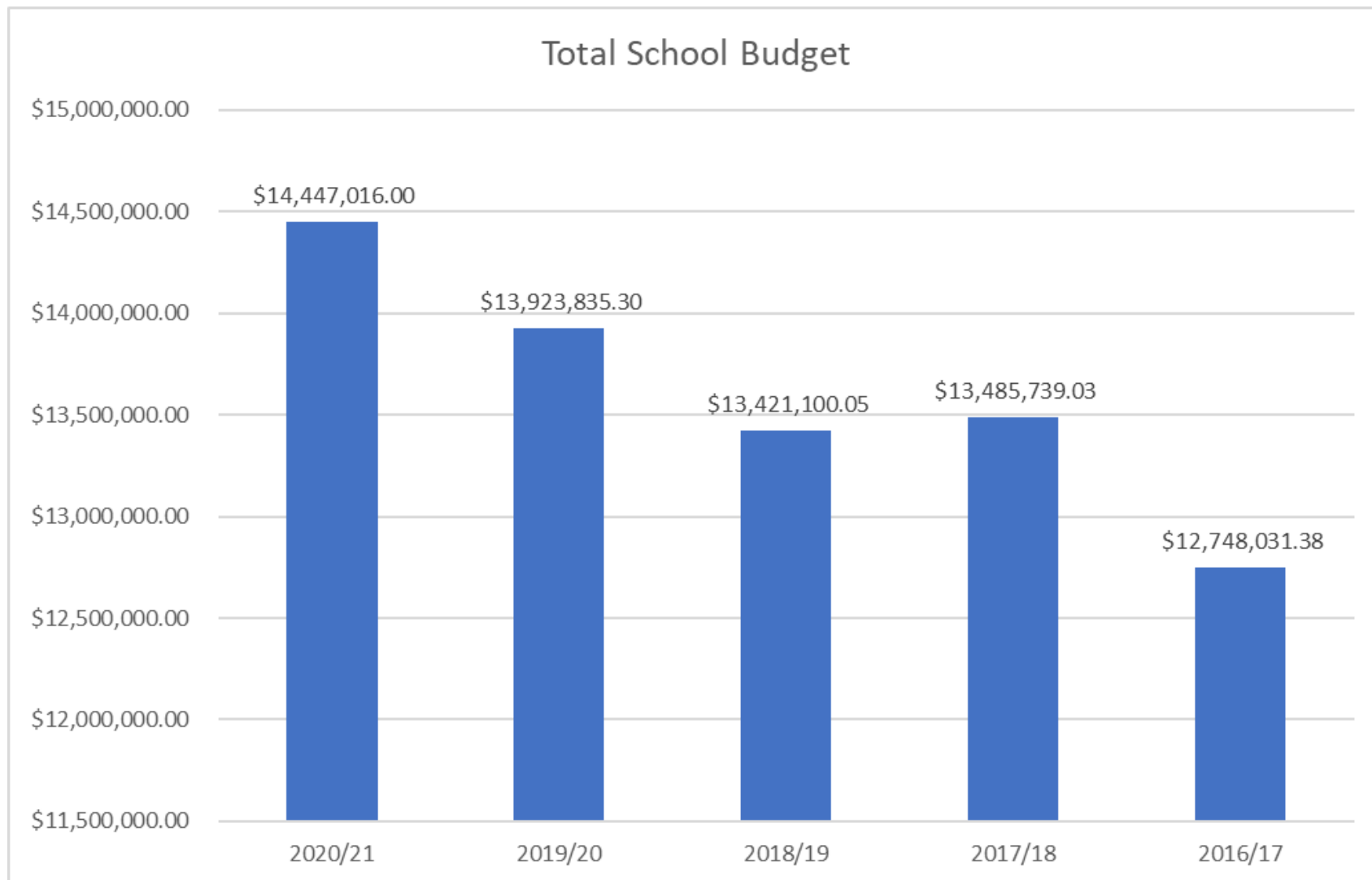
Category (% of budget)	Expenses
Teacher Salary (23%)	Classroom Teacher Salaries
Tuition (22.9%)	PHS tuition for grades 9-12
Special Programs (14.5%)	Special Ed, Athletics, Extended School Year, Guidance, Nurse, Psychologist, Technology, Speech Pathology, Physical Therapy, Occupational Therapy, Library
Administrative (37.3%)	Professional Development, IT System Admin, School Board, Clerk, Treasurer, Moderator, Auditor, Legal, SAU Office, School Admin, Plant Operation, Building Improvements Grounds, Outdoor Equipment, Non-Instructional Equipment, Security, Fire Safety, Transportation, Athletics Transportation, Support Services, Staff Expense, Employee Benefits
Educational Programs (2.3%)	Art, Language Arts, World Language, Health, Phys Ed Life Skills, Math, Music, Science, Social Studies, Tech Ed ESOL, Preschool, Artist in Residence, Co-curricular, Field Trips

## Major Changes (+/- \$25K)

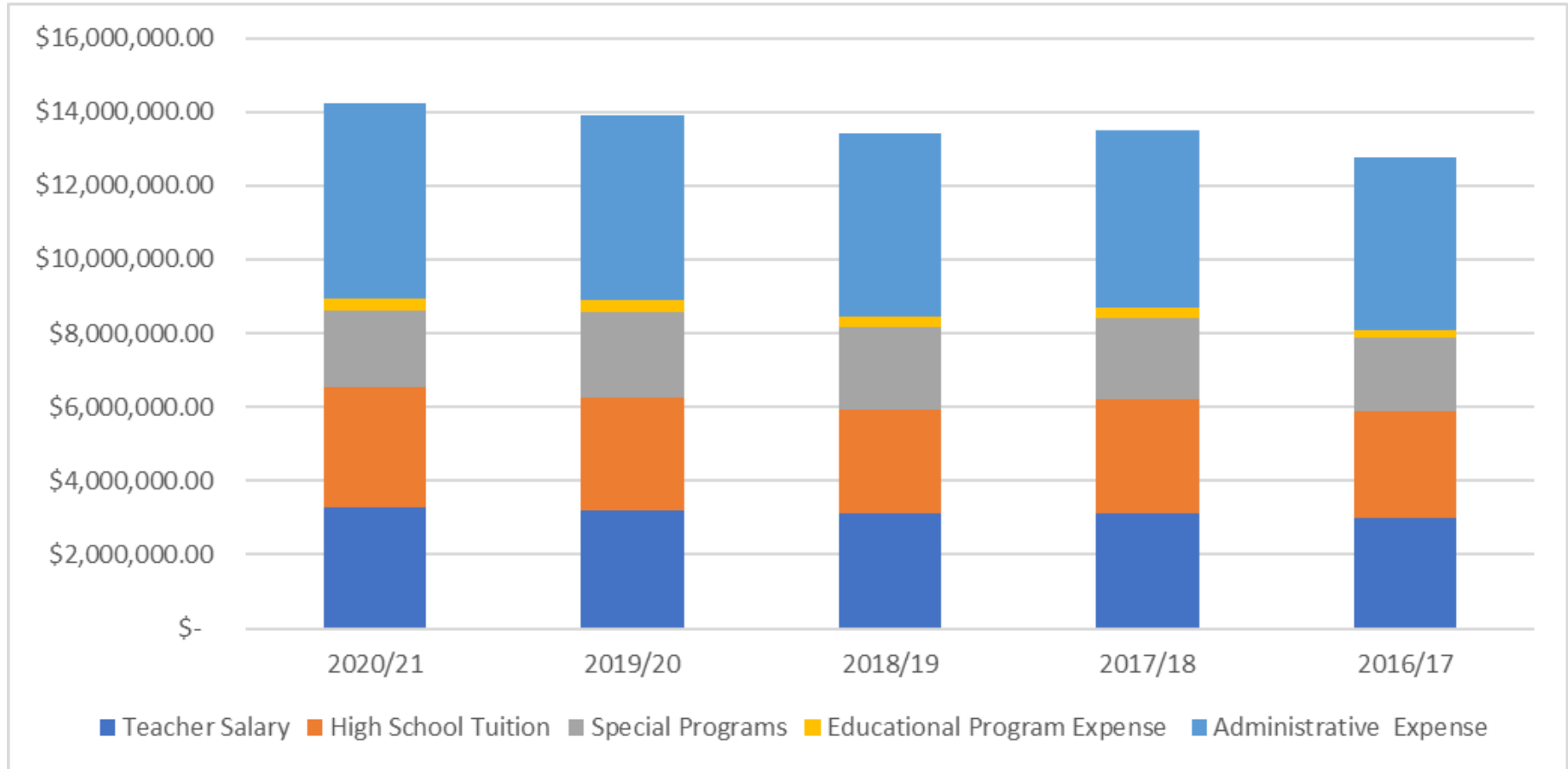
Category	Description	2020/21	2019/20	Increase
Teacher Salary	RJH	1,444,735.00	1,183,644.30	261,090.70
Tuition	PHS	3,262,224.00	3,070,950.00	191,274.00
SAU Office		774,613.00	649,462.00	125,151.00
Salary & Expense	RJH - Special Ed	353,832.00	259,961.00	93,871.00
Employee Benefits		2,613,336.00	2,547,545.00	65,791.00
Fire Alarm		51,494.00	8,500.00	42,994.00

Category	Description	2020/21	2019/20	Decrease
Salary & Expense	Psychologist	49,940.00	78,505.00	(28,565.00)
Salary & Expense	Occupational Therapy	79,958.00	110,277.00	(30,319.00)
Tuition and Expense	PHS - Special Ed	84,500.00	131,710.00	(47,210.00)
Salary & Expense	Technology	216,385.00	270,305.00	(53,920.00)
Teacher Salary	RES	1,826,672.00	2,007,783.00	(181,111.00)
Salary & Expense	RES - Special Ed	375,350.00	567,718.00	(192,368.00)

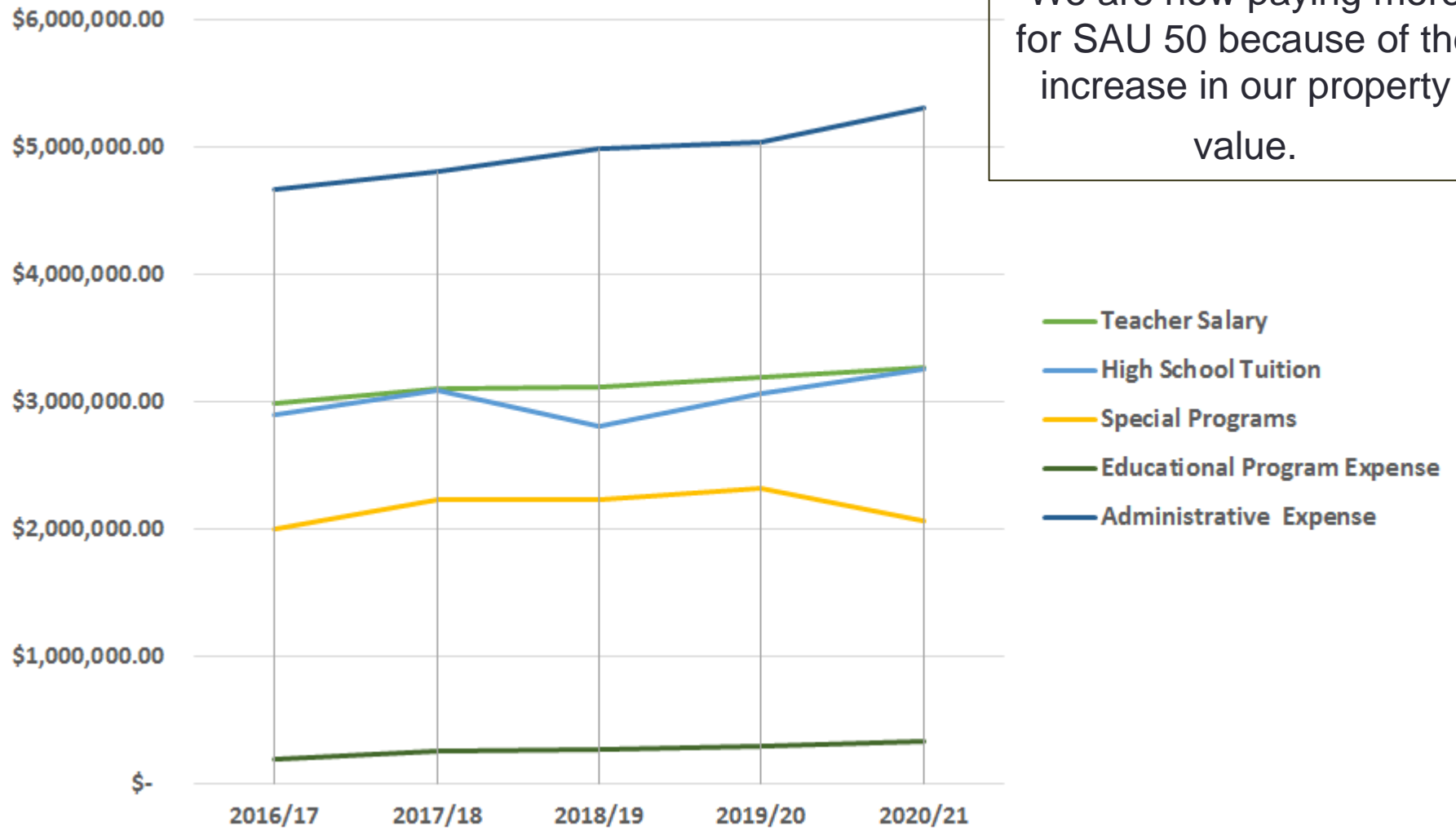
## School Budget – 5 year look back



## School Budget – 5 year look back by category



## School Budget – 5-year trend line



We are now paying more for SAU 50 because of the increase in our property value.