

# RYE CIVIC LEAGUE 2021 TOWN BUDGET PRESENTATION

Presentation video [Click Here](#)



Pre-Deliberative Meeting: June 5th  
This will be finalized after the Deliberative meeting

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## Tax Rate from November 2019 (2020 not released yet)

	Town	School	County	Total
2020 Appropriations	\$10,525,860	\$13,264,756	\$2,331,584	\$26,122,200
Revenues, other adj.*	(\$3,770,376)			
Veteran Credits	\$164,000			
Equals: taxation	\$6,428,598	\$13,264,756	\$2,331,584	<b>\$22,024,938</b>

At the tax rate meeting **\$500,000** from the unassigned fund balance (now \$2,211,304) was applied to reduce the tax rate. (State says a municipality should have between 5% and 17% of the General Fund Operating Expenses as a reserve.)

$$\text{Tax Rate} = \frac{\text{Funds needed} - \text{surplus}}{\text{Property Value Assessed}} = \frac{(\$22,024,938 - \$500,000)}{\$2,156,793,300} = 0.01022 \times 1,000 = \mathbf{\$10.22}$$

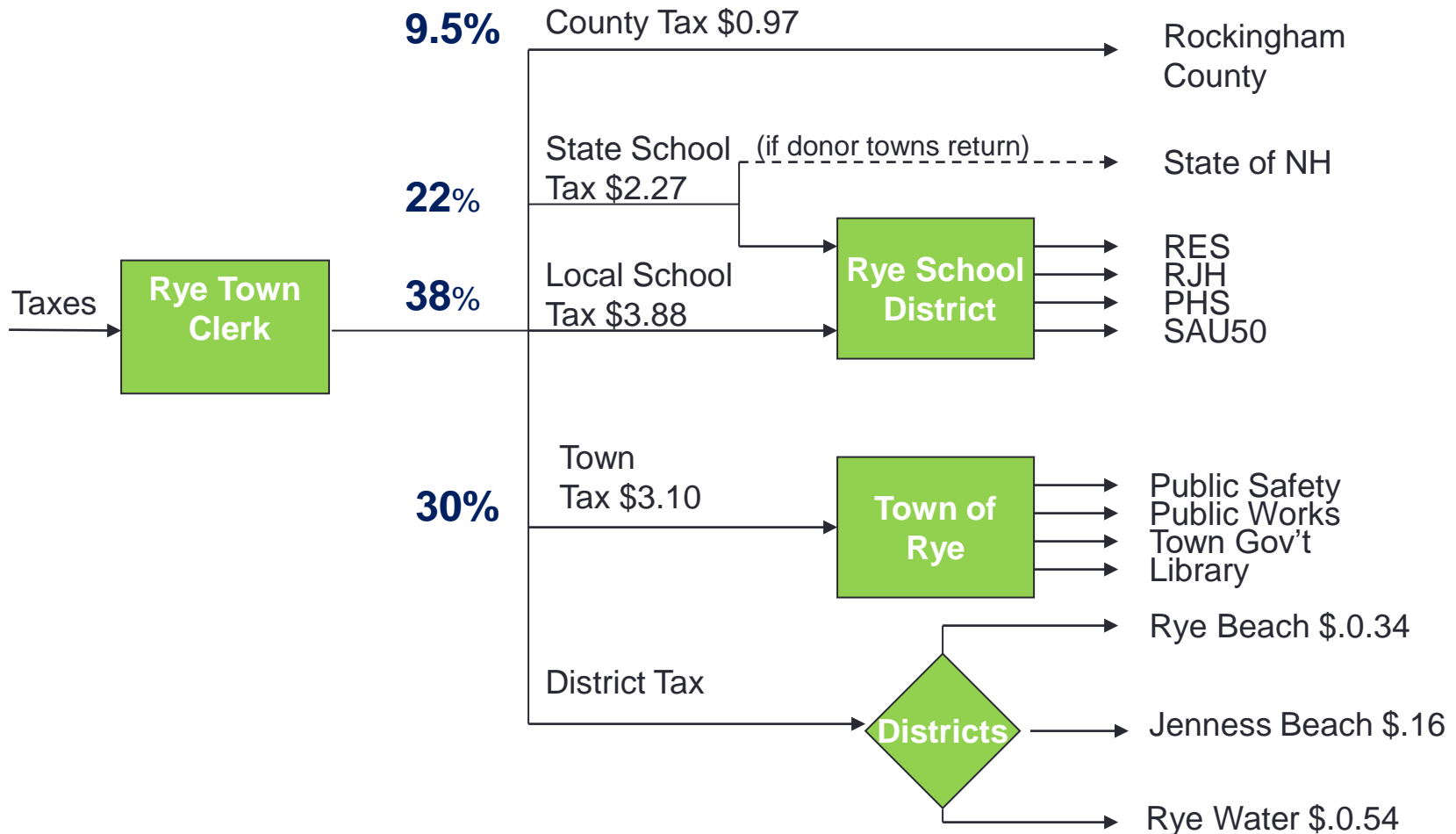
<u>To Raise:</u>	<u>Tax Rate per \$1,000 of property</u>
\$2,202,493	\$1.00
\$220,249	\$0.10
\$22,024	\$0.01

### What spending costs you:

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

# How the Money Moves (rates set in the Fall) \$10.22 for 2020

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



At the tax rate meeting **\$963,424** from the unassigned fund balance (\$3,299,733 as of Nov, 13, 2020) applied to keep the tax rate flat.

## Rye is providing over **\$31M** in 2021 for local Government

### Town Budget Increase

- Town Operating Budget of **\$10.75 million**, up 21.6%, or \$1.91 million

### School Budget Increase

- School Budget of **\$14.53 million**, up 1.6% or \$226,835

### Rye Water Department

- Budget of **\$1.72M** up 15% or \$224,144

<b>Rye Government Services</b>	<b>2021</b>
Town	\$ 10,754,665
Town Warrants	\$ 2,028,000
School	\$ 14,531,910
Schol Warrants	\$ 50,000
Rockingham County	\$ 2,118,698
Rye Water District	\$ 1,722,235
RWD Warrants	\$ 120,000
Rye Beach	\$ 85,512
Jeness Beach	\$ 92,645
<b>Total Rye Services Spend</b>	<b>\$ 31,503,665</b>

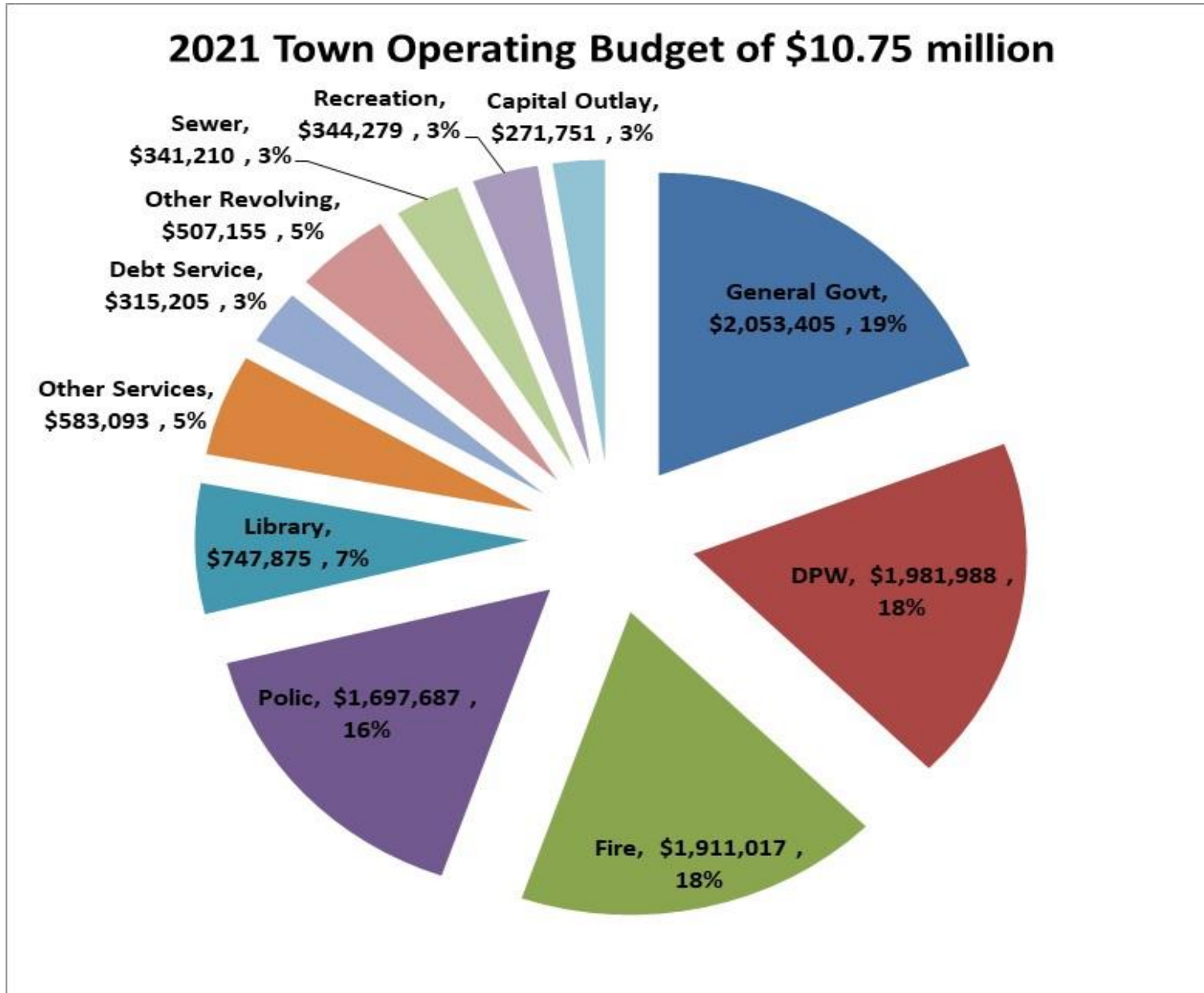
There are additional usage fees for Rye Water and Rye Sewer

## What a household pays for Town and School Government in 2021

Category	Assessed Value of Home		
	\$ 500,000	\$ 750,000	\$ 1,000,000
Total General Government	\$ 415	\$ 622	\$ 830
Total DPW	\$ 401	\$ 601	\$ 801
Fire Total	\$ 386	\$ 579	\$ 772
Police Total	\$ 343	\$ 515	\$ 686
Library Operations	\$ 151	\$ 227	\$ 302
Other Services Total	\$ 118	\$ 177	\$ 236
Total Debt Service	\$ 64	\$ 96	\$ 127
Other revolving	\$ 102	\$ 154	\$ 205
Sewer excl. debt svc.	\$ 69	\$ 103	\$ 138
Recreation Operations	\$ 70	\$ 104	\$ 139
Capital Outlay	\$ 55	\$ 82	\$ 110
Schools	\$ 2,937	\$ 4,405	\$ 5,873

*Does NOT include any of the warrants another – so more will be paid for some services*

# 2021 Town Budget by Department



## Operating Budget 2021 vs. 2020

Category	2020 Actual	2021P	% of Operating Budget	\$ Change from 2020	% Change from 2020	10 Year CAGR
General Govt	\$ 1,834,603	\$ 2,053,405	19.1%	\$ 218,802	11.9%	3.6%
DPW	\$ 1,567,706	\$ 1,981,988	18.4%	\$ 414,282	26.4%	3.5%
Fire	\$ 1,691,143	\$ 1,911,017	17.8%	\$ 219,875	13.0%	4.8%
Police	\$ 1,566,387	\$ 1,697,687	15.8%	\$ 131,301	8.4%	4.2%
Library	\$ 628,471	\$ 747,875	7.0%	\$ 119,404	19.0%	2.4%
Other Services	\$ 450,361	\$ 583,093	5.4%	\$ 132,732	29.5%	4.8%
Debt Service	\$ 298,260	\$ 315,205	2.9%	\$ 16,945	5.7%	-13.4%
Other Revolving	\$ 254,686	\$ 507,155	4.7%	\$ 252,469	99.1%	4.6%
Sewer	\$ 195,961	\$ 341,210	3.2%	\$ 145,249	74.1%	5.7%
Recreation	\$ 265,698	\$ 344,279	3.2%	\$ 78,581	29.6%	5.1%
Capital Outlay	\$ 93,474	\$ 271,751	2.5%	\$ 178,277	190.7%	-0.2%
<b>Total Operating Budget</b>	<b>\$ 8,846,749</b>	<b>\$ 10,754,665</b>	<b>1</b>	<b>\$ 1,907,916</b>	<b>21.6%</b>	<b>2.4%</b>
Warrants	\$ 929,000	\$ 2,028,000		\$ 1,099,000	118.3%	
<b>Grand Total</b>	<b>\$ 9,775,749</b>	<b>\$ 12,782,665</b>		<b>\$ 3,006,916</b>	<b>30.8%</b>	<b>4.2%</b>

### 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.

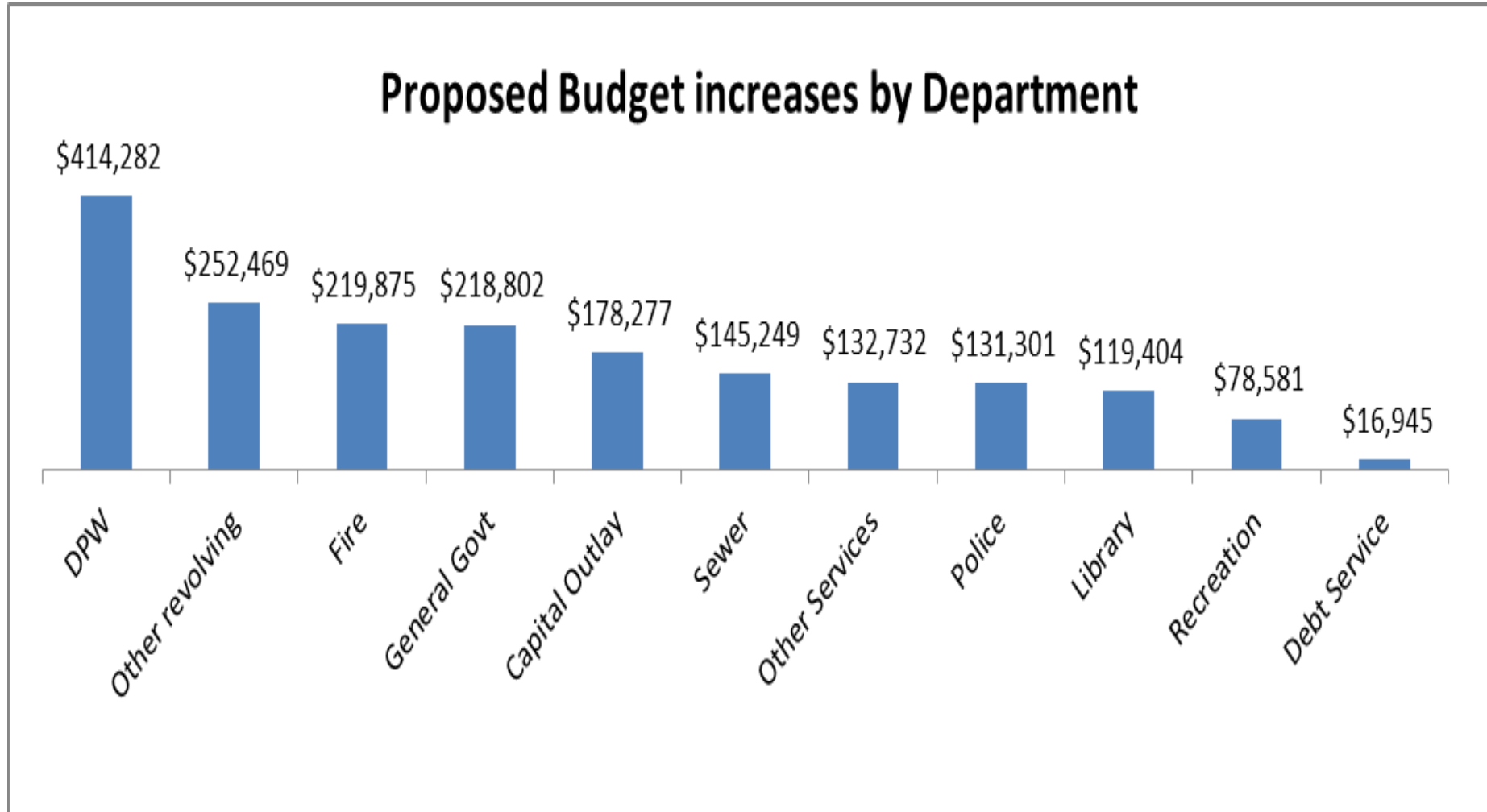
### Other Services Include:

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



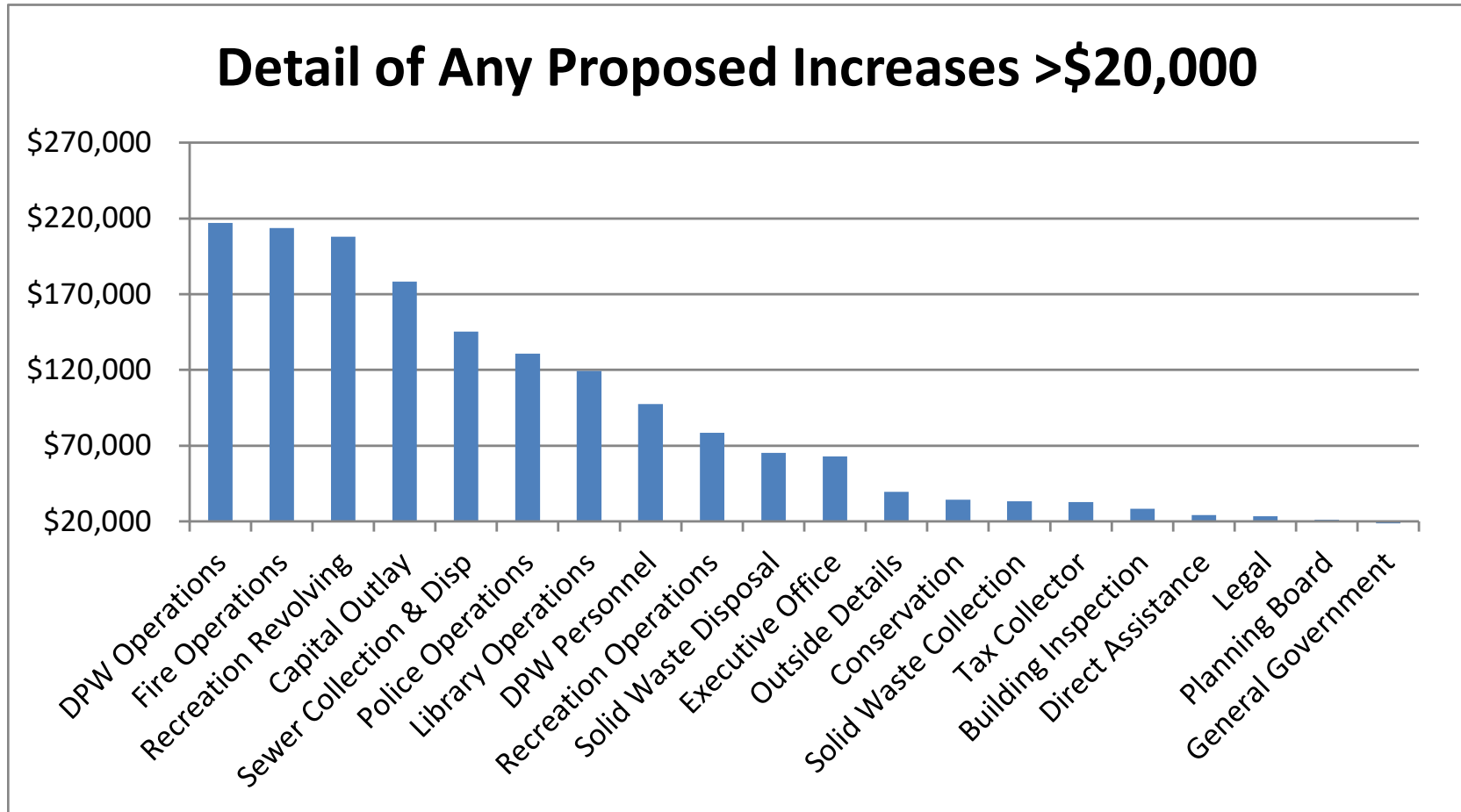
## Town Budget Summary

- Town operating budget up 21.6%, or \$1.91 million. Not including warrants



## Town Budget biggest contributors by line item

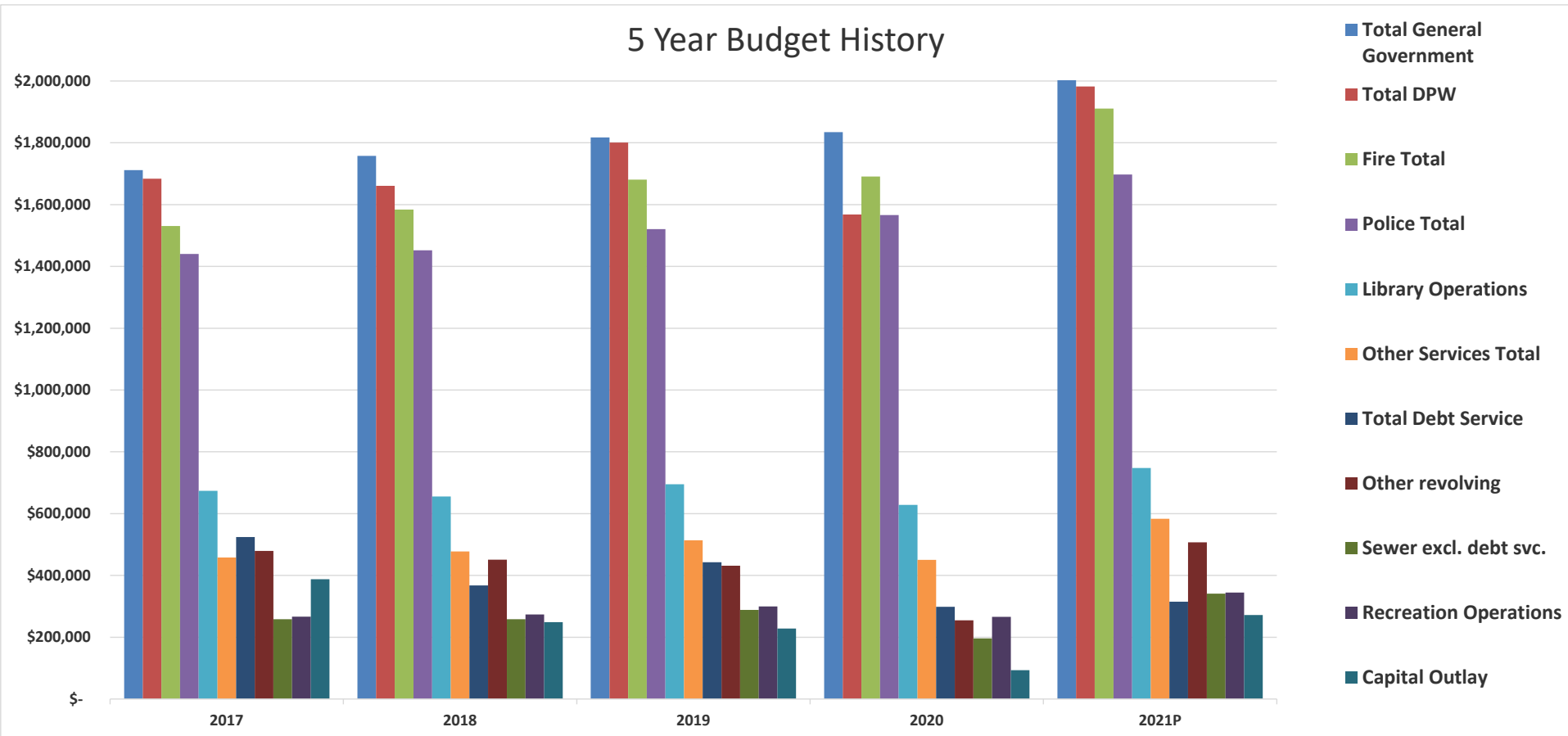
- DPW is Operations and Personnel
- Recreation is a revolving fund, so fees cover that spend



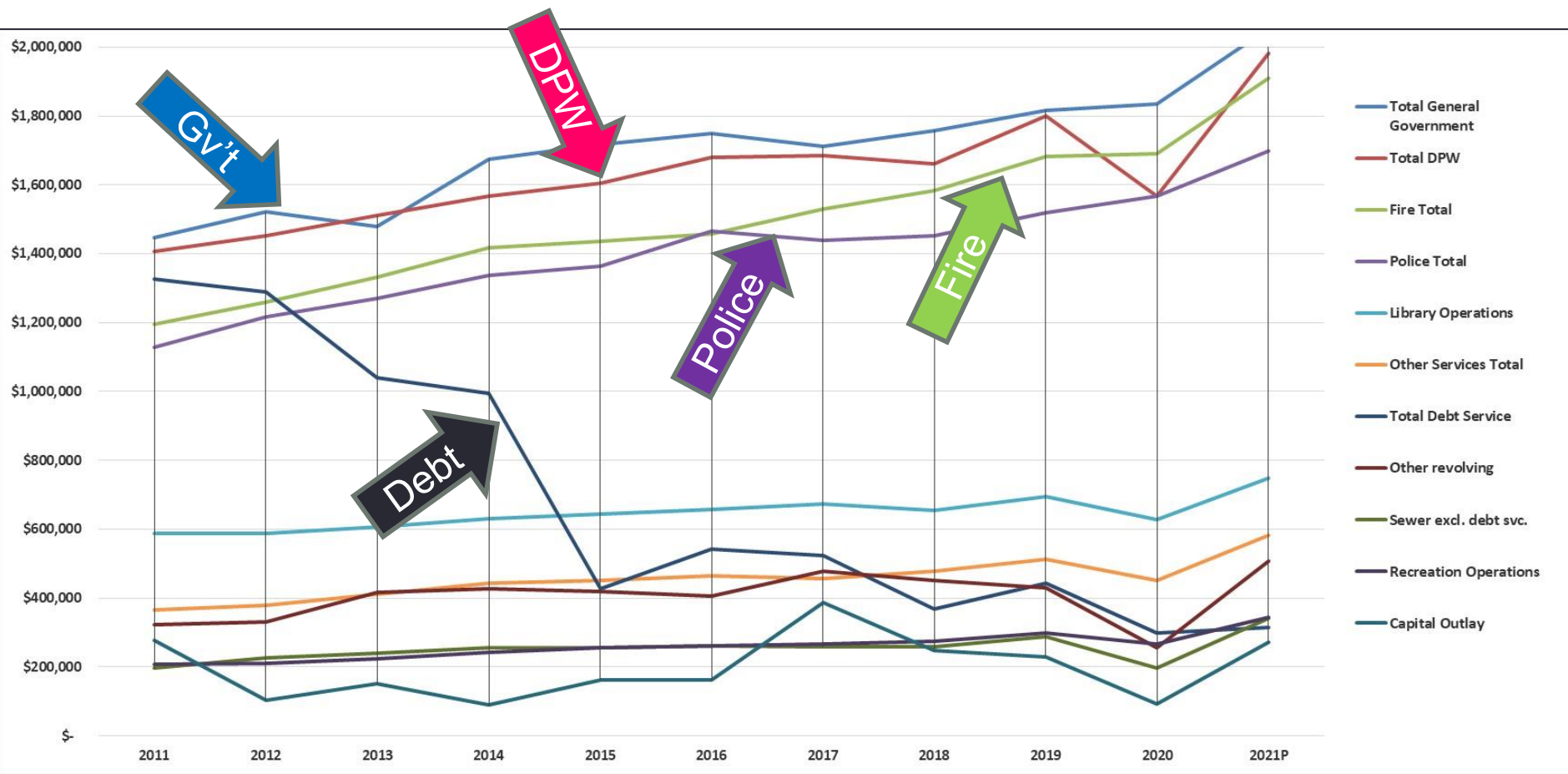
# Town, DPW, Police and Fire are the big four

## Debt payments are going up for the first time in a decade

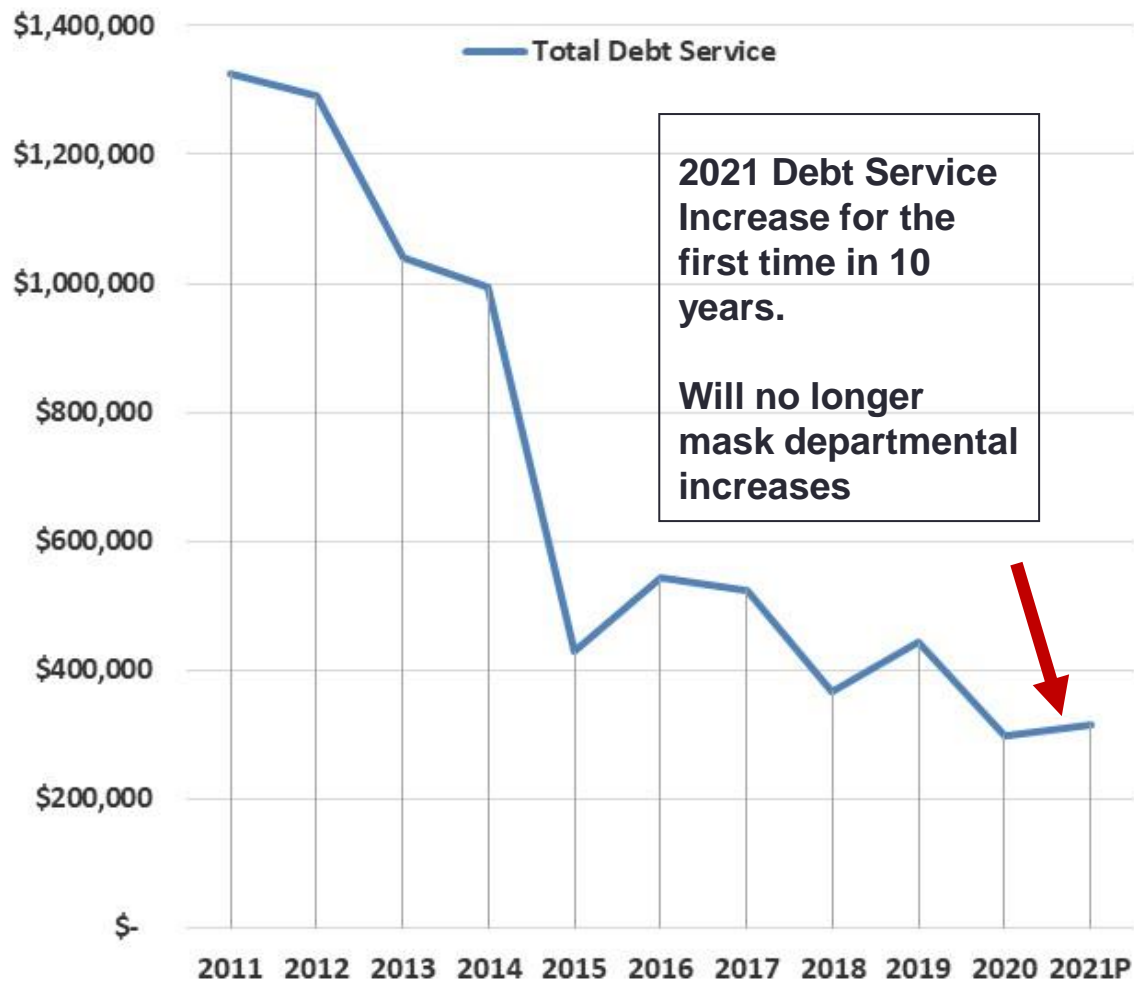
5 Year Budget History



# 10 Year Trend: Big four up, debt down, capital outlays up



## 10 year debt service payment decline is over



## Proposed \$1,650,000 Town Warrant Articles and \$50,000 in School Article

Article	Cost
Article 6	\$ 300,000 RTCC TAP Grant
Article 7	\$ 350,000 Salt Shed
Article 8	\$ 300,000 Mini-Pumper
Article 9	\$ 200,000 Backhoe
Article 10	\$ 100,000 DPW Vehicles
Article 11	\$ 100,000 Fire & Ambulance
Article 12	\$ 50,000 Town Employee Leave
Article 13	\$ 45,000 Conservation Commision
Article 14	\$ 35,000 Municipal Buildings
Article 15	\$ 30,000 Reevaluation
Article 16	\$ 10,000 Library Employee Fund
Article 17	\$ 5,000 Library Maintenance
Article 18	\$ 3,000 Grove Rd. polution testing

Some of the outgoing spend comes from reserve funds. So the tax impact is less.

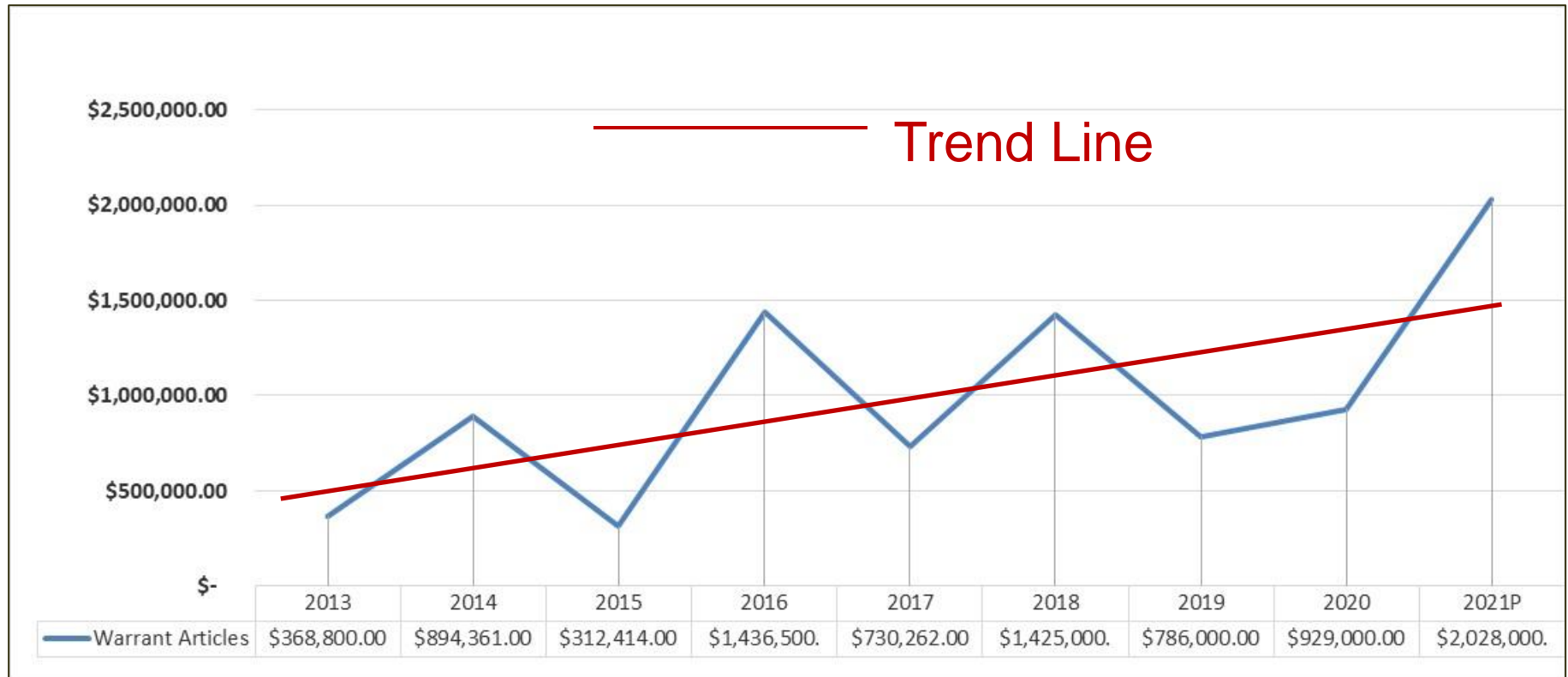
What we put in a reserve fund is not spent in the current year..

Numbers do not show in the individual budgets for this year

The \$233,000 from Capital Reserve funds and \$145,000 from Capital Reserves mitigates the tax impact.

## Increases in Warrant Article Spend is also masking budget increases

There is a trend of more spending moving to warrant articles.



## At over \$2M per year, Water Management tops the big 5

About 2/3 of Rye is serviced by the Rye Water District

The other 1/3 is mostly in the Rye Beach and Jenness Beach Village districts who are serviced by Rye Sewer and water from Aquarion

A few homes are served by Portsmouth Water.

2021 Rye Water District Budget: \$1,722,325  
 2021 Rye Water District Warrants: \$ 120,000  
 Total spent: **\$1,822,325**

Category	2021P
Total General Gove	\$ 2,053,405
Total DPW	\$ 1,981,988
Fire Total	\$ 1,911,017
Police Total	\$ 1,697,687

2021 Rye Sewer Fund: **\$341,000**

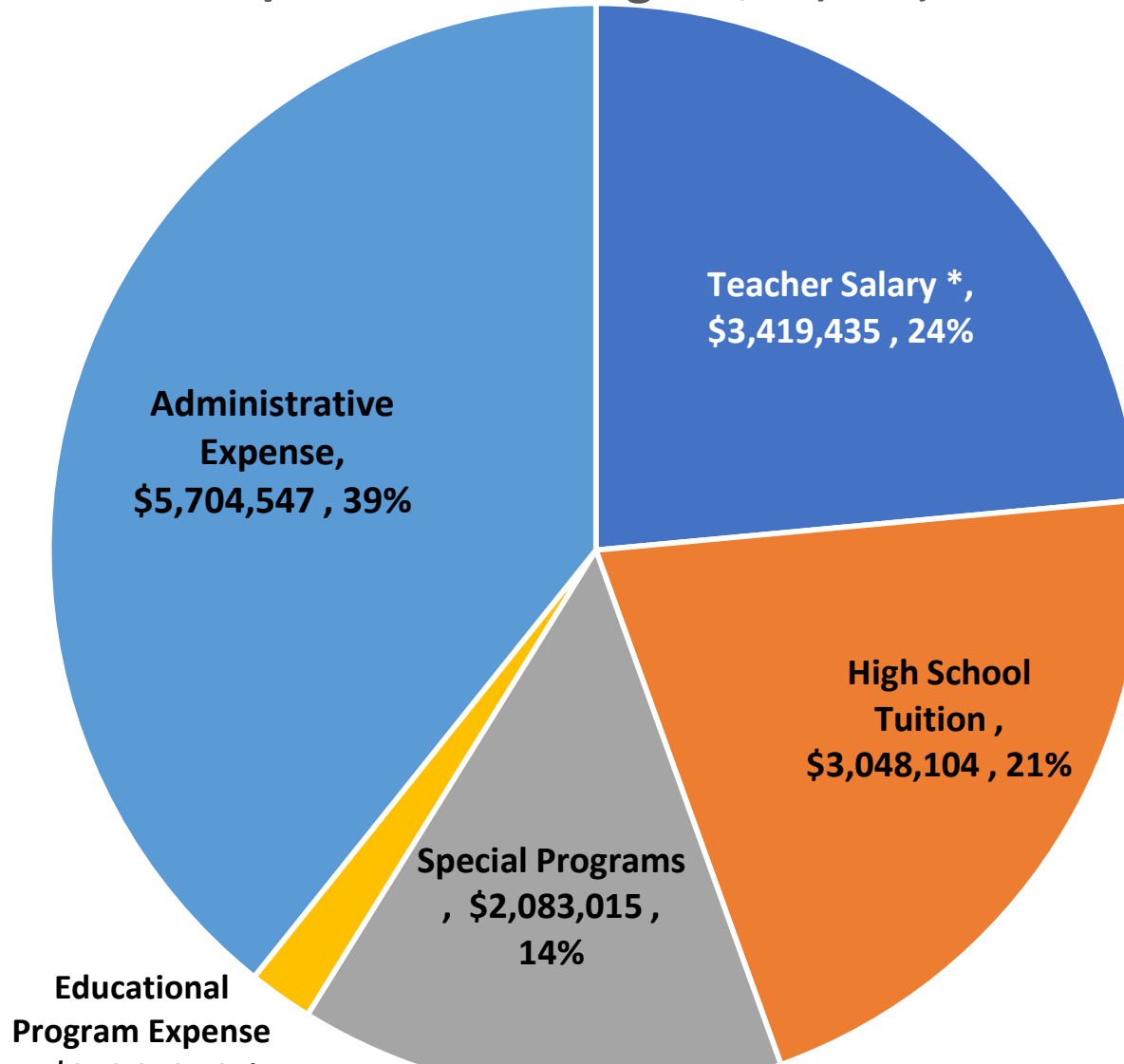
Large portion of RWD budget and Rye Sewer funding comes from usage fees on those residents.

**This does not include what residents pay to Aquarion or Portsmouth.**



## 2021/22 School Purchasing & Investment by Category

2021/22 School Budget: \$14,531,910



## What Expenses fall into each Category?

Category (% of budget)	Expenses
Teacher Salary (24%)	Classroom Teacher Salaries
PHS Tuition (21%)	PHS tuition for grades 9-12
Special Programs (14%)	Special Ed, Athletics, Extended School Year, Guidance, Nurse, Psychologist, Technology, Speech Pathology, Physical Therapy, Occupational Therapy, Library
Administrative (39%)	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%)	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

## School Budget Summary

- School Budget of \$14.53 million, up 1.6% or \$226,835

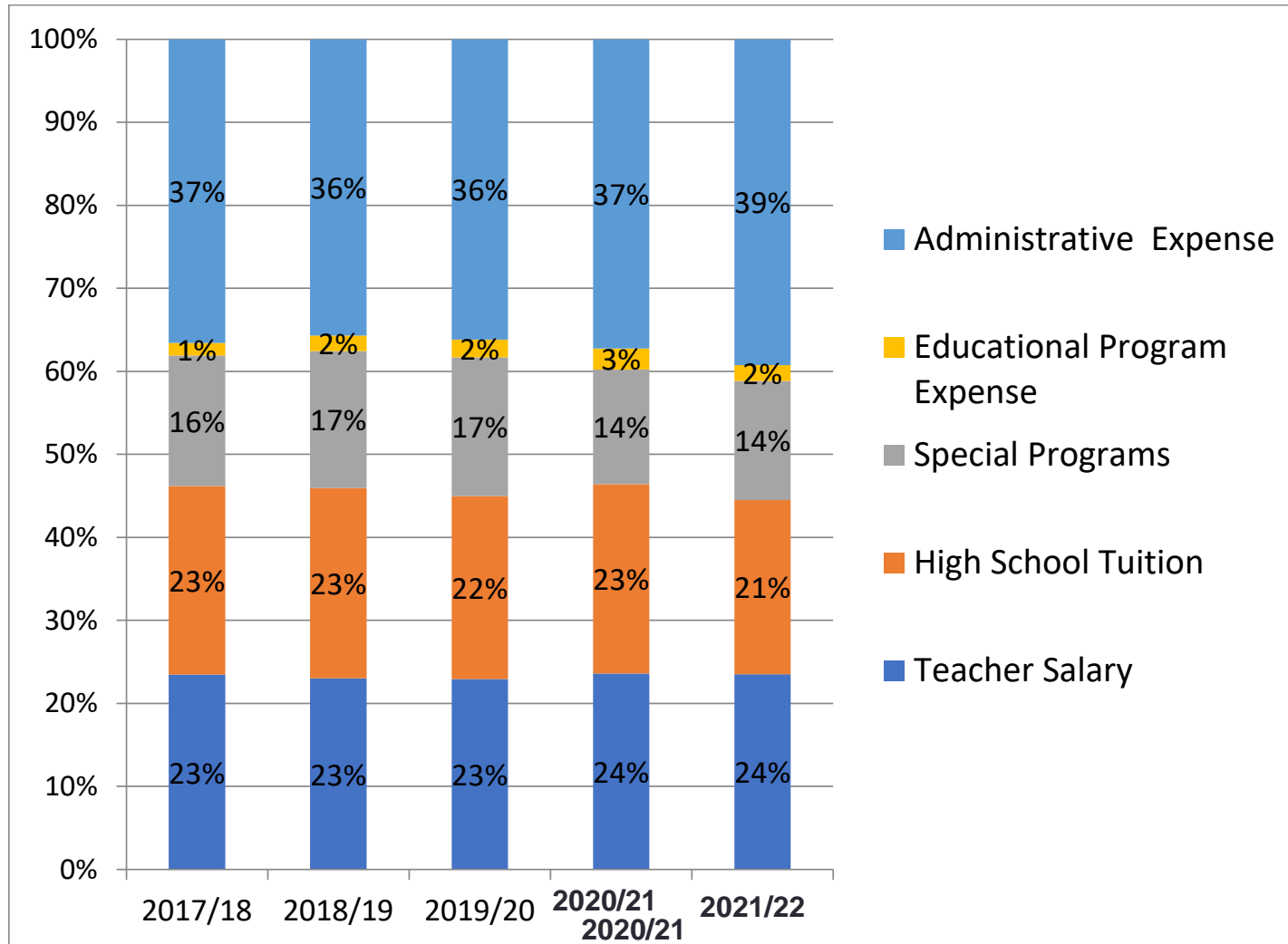
	2021/22	2020/21	\$ Change	% Change
<b>Teacher Salary *</b>	\$ 3,419,435	\$ 3,374,341	\$ 45,094	1.3%
<b>High School Tuition</b>	3,048,104	3,262,224	(214,120)	-6.6%
<b>Special Programs</b>	2,083,015	1,978,732	104,283	5.3%
<b>Educational Program Expense</b>	276,810	361,820	(85,011)	-23.5%
<b>Administrative Expense</b>	5,704,547	5,327,958	376,589	7.1%
<b>Total School Budget *</b>	\$ 14,531,910	\$ 14,305,075	\$ 226,835	1.6%
* Includes approved warrants		102,935		

### Major increases are:

- Increased planned payroll for COVID response (permanent subs, paraprofessionals) - this was not in the 2020/2021 budget
- Technology Integrator added to Rye District (shared between schools)
- New SAU positions for financial management and facilities
- Retirement and Health Insurance increases

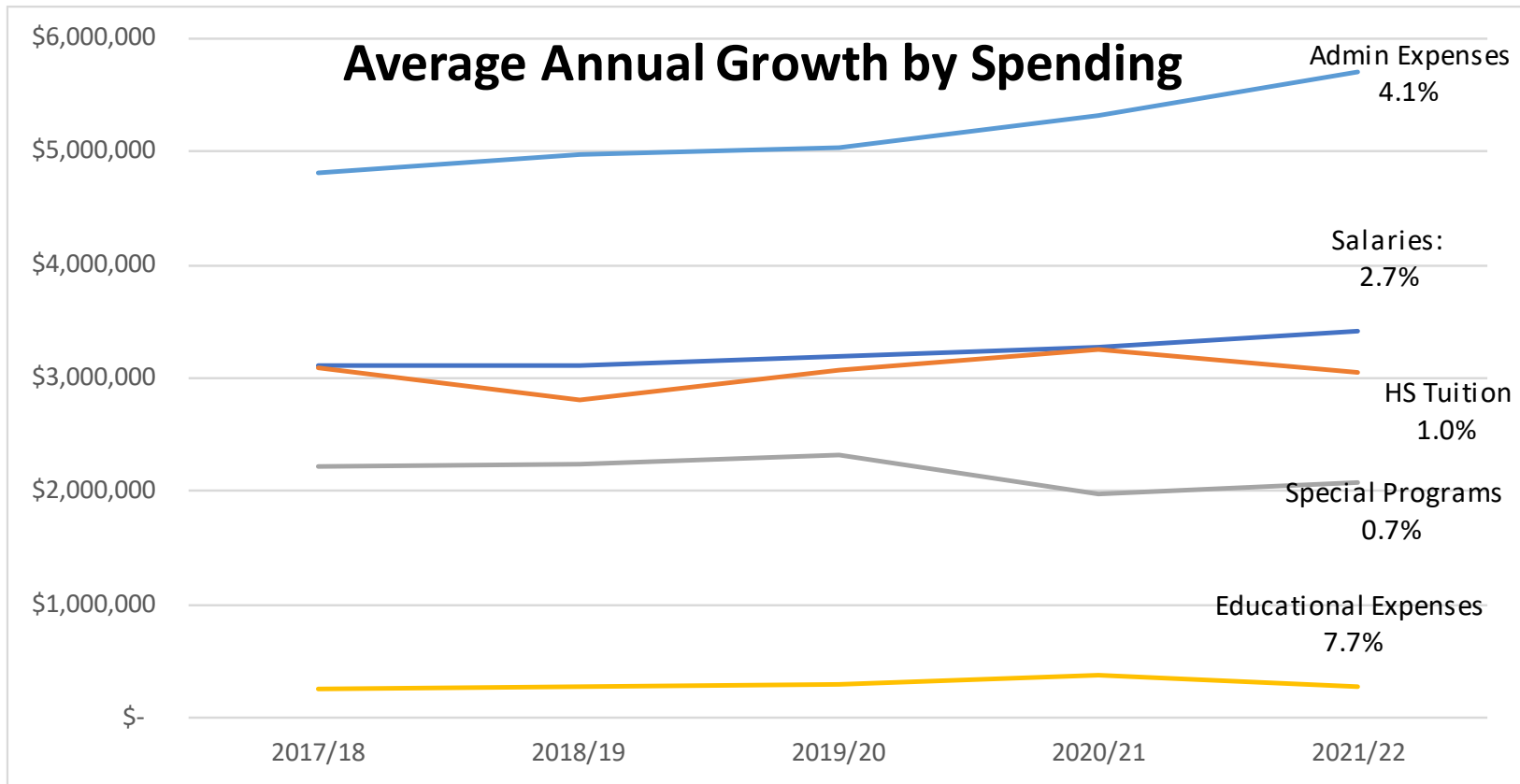
## School Budget – 5 year trend by category

Administrative expenses have grown over time while special programs and high school tuition have declined as a % of total budget

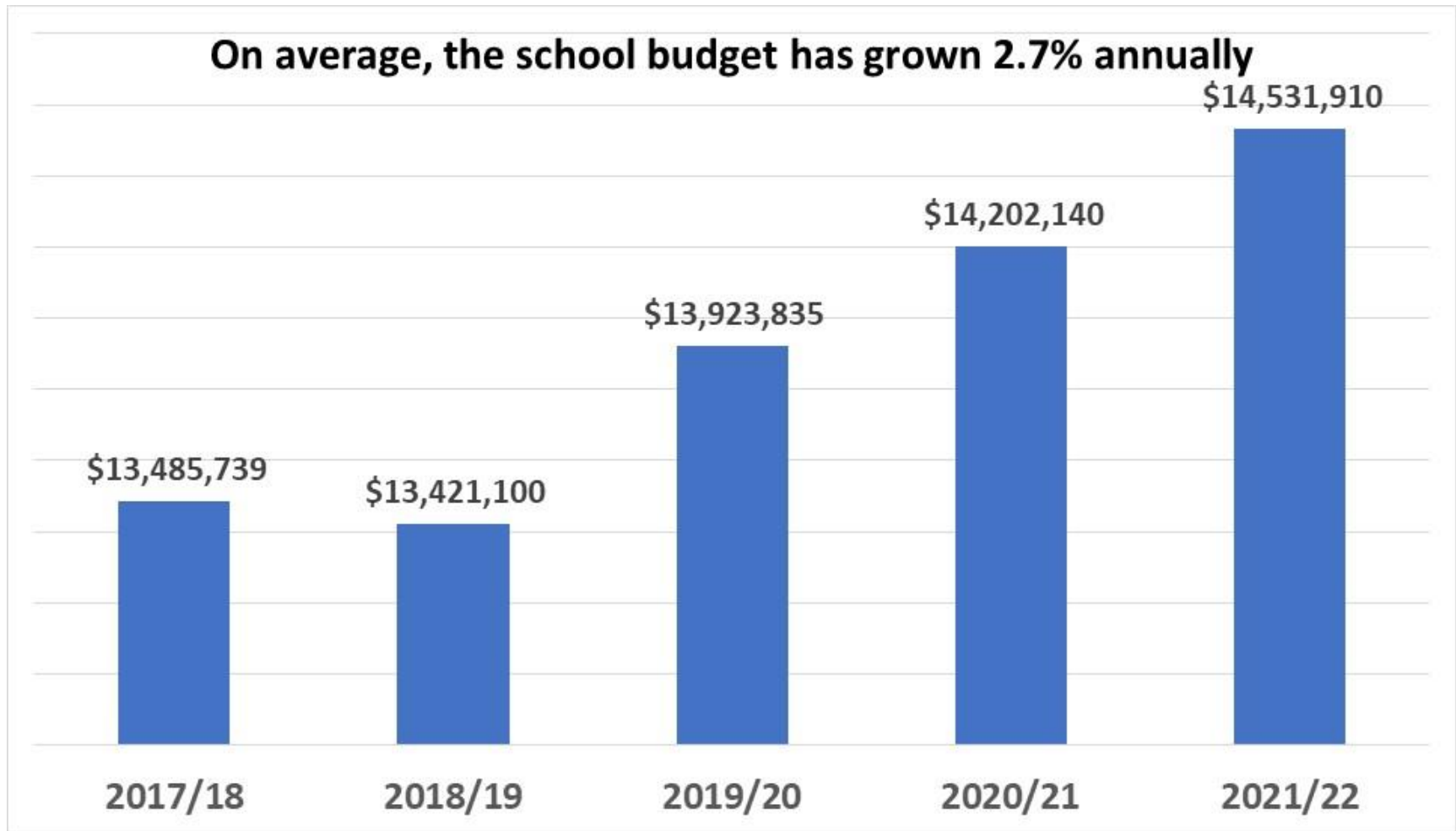


# School Budget – 5 year trend by category

## Administrative expenses growth by % increase

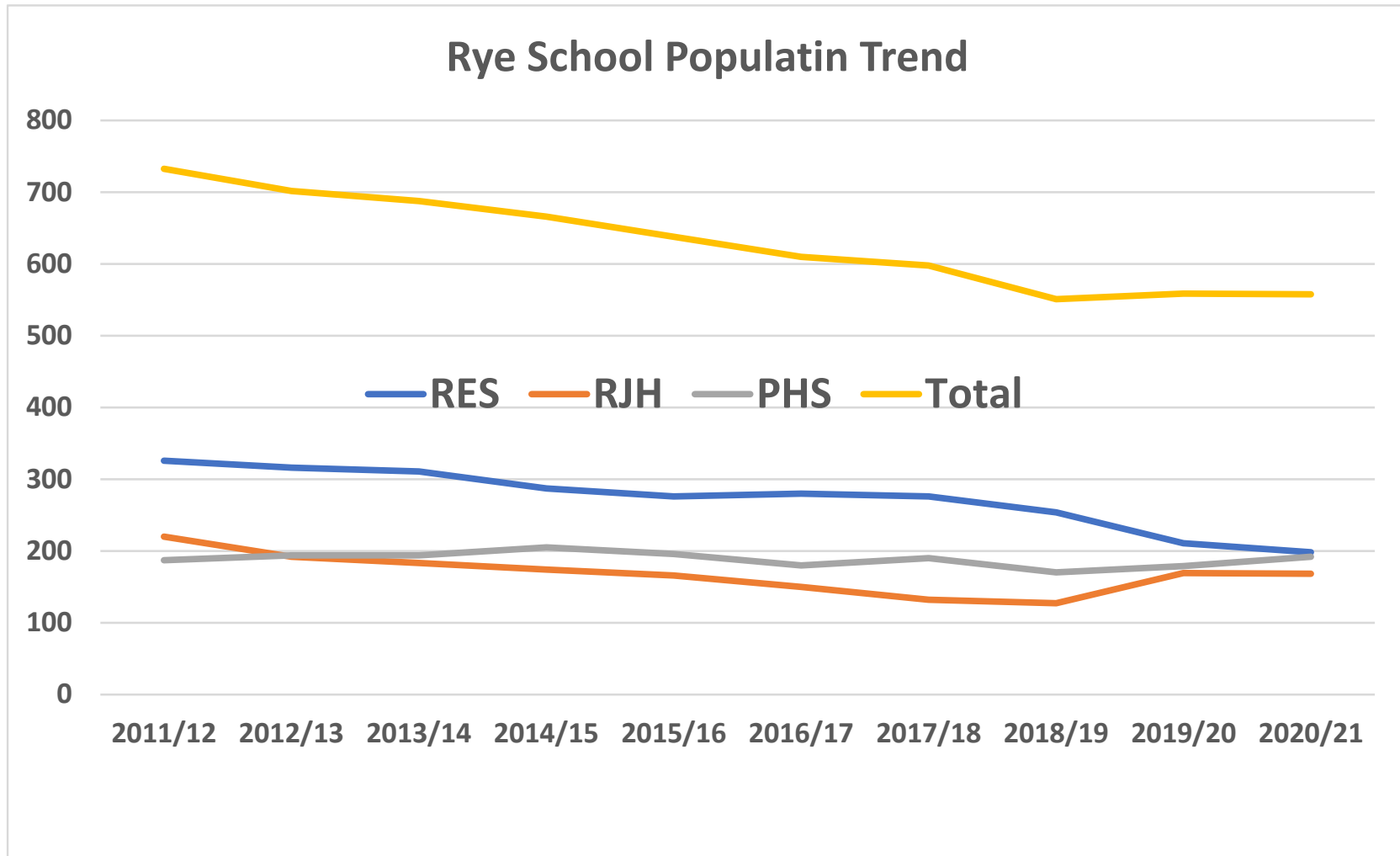


## School Budget – 5 year trend (\$1M more over 5 years)



RES, RJH & PHS Students

School Population K-12 is down 175 over the past 10 years  
PHS numbers have stayed relatively flat over 10 years



*Note: in 2019/20 5<sup>th</sup> grade moved from RES to RJH*