

# RYE CIVIC LEAGUE 2022 TOWN BUDGET PRESENTATION

Presentation video [Click Here](#)



Pre-Deliberative Meeting: Feb 1st  
This will be finalized after the Deliberative meeting

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- How it all works
- Town Budget
- School Budget

## Tax Rate from November 2020

	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Total</u>
2020 Appropriations	\$14,458,436	\$13,431,023	\$2,118,698	\$30,008,157
Revenues, other adj.*	(\$6,985,700)			
Veteran Credits	\$156,000			
Equals: taxation	\$6,799,207	\$13,243,023	\$2,118,698	<b>\$22,348,928</b>

At the tax rate meeting **\$963,424** from the unassigned fund balance (now \$2,2336,309) 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.)

$$\text{Tax Rate} = \frac{\text{Funds needed} - \text{surplus}}{\text{Property Value Assessed}} = \frac{(\$22,348,928 - \$963,424)}{\$2,156,793,300} = 0.01022 \times 1,000 = \mathbf{\$10.22}$$

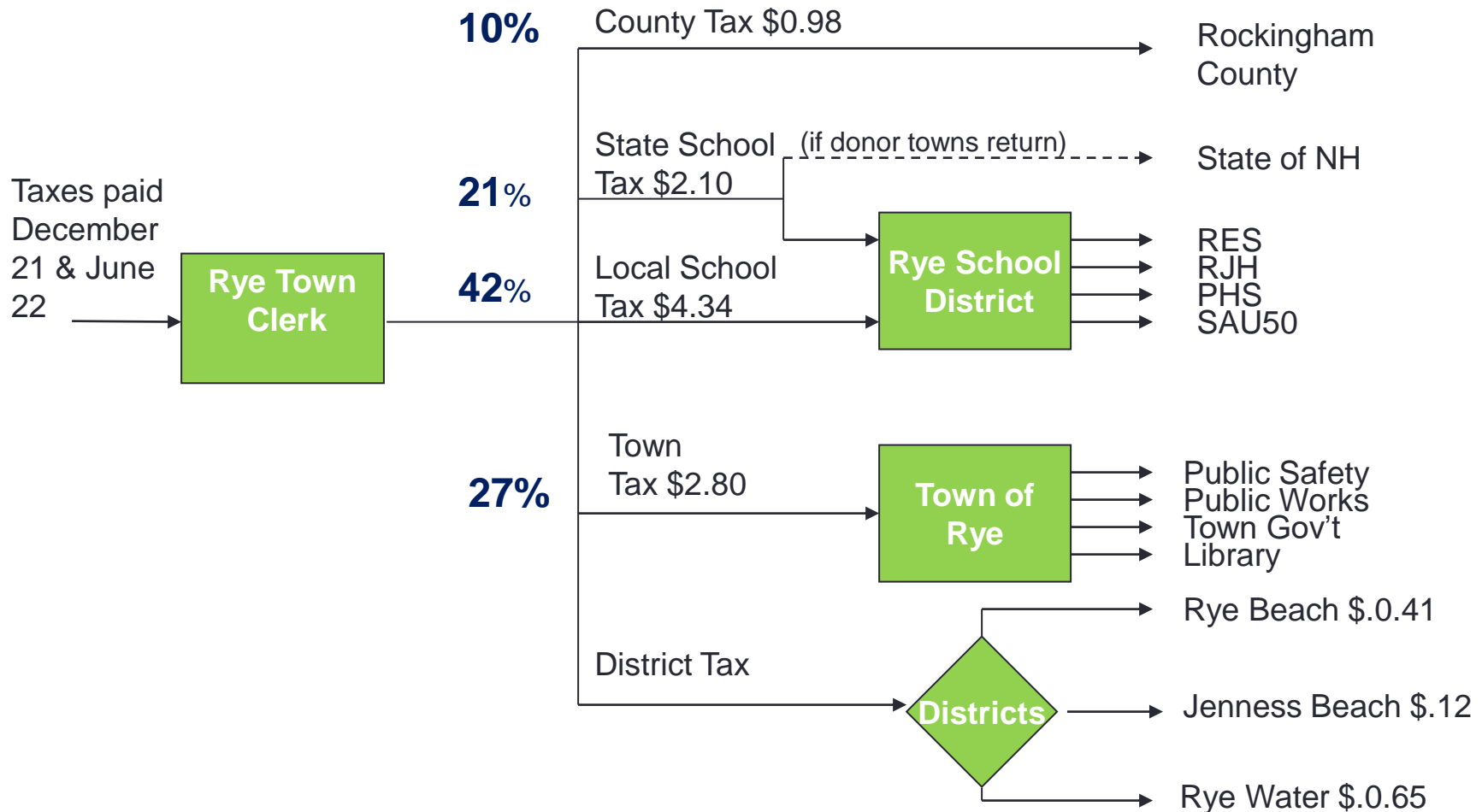
<u>To Raise:</u>	<u>Tax Rate per \$1,000 of property</u>
\$2,202,493	\$1.00
\$220,249	\$0.10
\$22,024	\$0.01

### 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 2021

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



At the 2021 tax rate meeting **\$1,900,000** from the unassigned fund balance (\$???? as of Nov, xx, 2021) applied to keep the tax rate flat.

Rye is providing over **\$29,334,461** in 2022 for local Government

### Town Budget

- Town Operating Budget of \$ **\$11,293,372**
- Warrant Contributions to reserve funds: **\$513,000**

### School Budget

- School Budget of **\$15,369,861**

### Rockingham County

- Rye contributes 4.33% of \$49,791,743 i.e. **\$2,158,228**

### Rye 2022 Water Department

- Proposed Budget of **\$1,761,760**
- **\$852,000** Main replacement
- \$75,000 in warrants for reserve funds

With RWD 2022  
will be over \$32M

2021 Rye Beach Village District \$85,512

2021 Jenness Beach Village District \$52,645

**What a household contributes to Town and School Government in 2022**

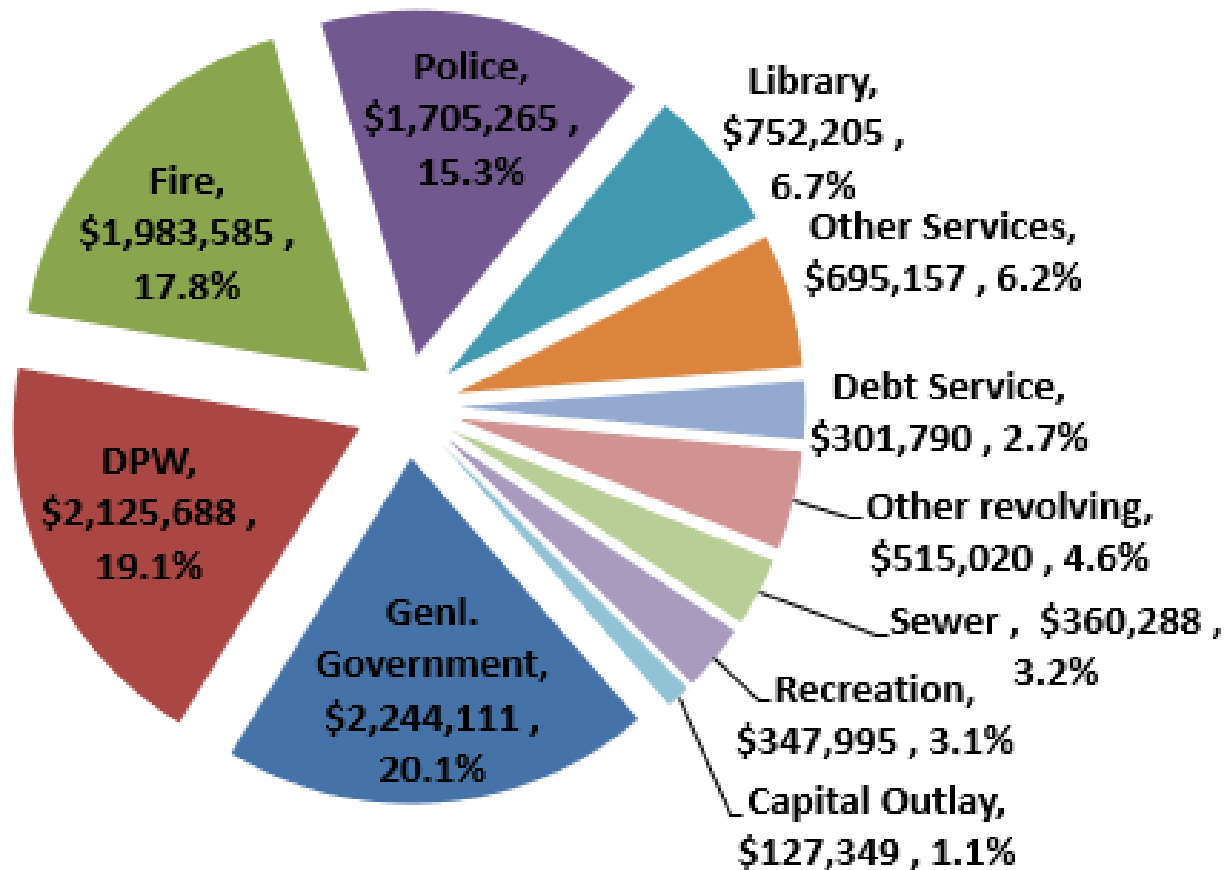
What a household contributes

			Assessed Value of Home		
			\$ 500,000	\$ 750,000	\$ 1,000,000
Category	2022 Budget	% of Budget	\$ 5,110	\$ 7,665	\$ 10,220
Total General Government	\$ 2,244,111	8%	\$ 433	\$ 649	\$ 865
Total DPW	\$ 2,125,688	8%	\$ 410	\$ 615	\$ 820
Fire Total	\$ 1,983,585	7%	\$ 382	\$ 574	\$ 765
Police Total	\$ 1,705,265	6%	\$ 329	\$ 493	\$ 657
Library Operations	\$ 752,205	3%	\$ 145	\$ 218	\$ 290
Other Services Total	\$ 695,157	3%	\$ 134	\$ 201	\$ 268
Total Debt Service	\$ 301,790	1%	\$ 58	\$ 87	\$ 116
Other revolving	\$ 515,020	2%	\$ 99	\$ 149	\$ 199
Recreation Operations	\$ 347,995	1%	\$ 67	\$ 101	\$ 134
Capital Outlay	\$ 127,349	0%	\$ 25	\$ 37	\$ 49
School	\$ 15,709,861	59%	\$ 3,028	\$ 4,543	\$ 6,057

*Does NOT include any of the warrants another – so more will be paid for some services. Based on 2021 tax rate*

## 2022 Town Budget by Department

### Proposed 2022 Budget Total: \$11,158,453



## Town Operating Budget 2022 Plan vs. 2021 Budget Up 3.8% (before warrant articles)

Category	2022P	2021	% of Operating Budget	2022P vs 2021B Change	2022P vs 2021B %Change	10 Year CAGR
General Govt	\$ 2,244,111	\$ 2,053,405	20.1%	\$ 190,706	9.3%	4.0%
DPW	\$ 2,125,688	\$ 1,981,988	19.1%	\$ 143,700	7.3%	3.9%
Fire	\$ 1,983,585	\$ 1,911,017	17.8%	\$ 72,568	3.8%	4.6%
Police	\$ 1,705,265	\$ 1,697,687	15.3%	\$ 7,578	0.4%	3.4%
Library	\$ 752,205	\$ 747,875	6.7%	\$ 4,330	0.6%	2.5%
Other Services	\$ 695,157	\$ 583,093	6.2%	\$ 112,064	19.2%	6.2%
Debt Service	\$ 301,790	\$ 315,205	2.7%	\$ (13,415)	-4.3%	-13.5%
Other Revolving	\$ 515,020	\$ 507,155	4.6%	\$ 7,865	1.6%	4.5%
Sewer	\$ 360,288	\$ 341,210	3.2%	\$ 19,078	5.6%	4.7%
Recreation	\$ 347,995	\$ 344,279	3.1%	\$ 3,716	1.1%	5.1%
Capital Outlay	\$ 127,349	\$ 271,751	1.1%	\$ (144,402)	-53.1%	2.1%
<b>Total Operating Budget</b>	<b>\$ 11,158,453</b>	<b>\$ 10,754,665</b>	<b>100%</b>	<b>\$ 403,788</b>	<b>3.8%</b>	<b>2.8%</b>
Warrants	\$ 914,000	\$ 2,028,000		\$ (1,114,000)	-54.9%	
<b>Grand Total</b>	<b>\$ 12,072,453</b>	<b>\$ 12,782,665</b>		<b>\$ (710,212)</b>	<b>-5.6%</b>	<b>3.6%</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:

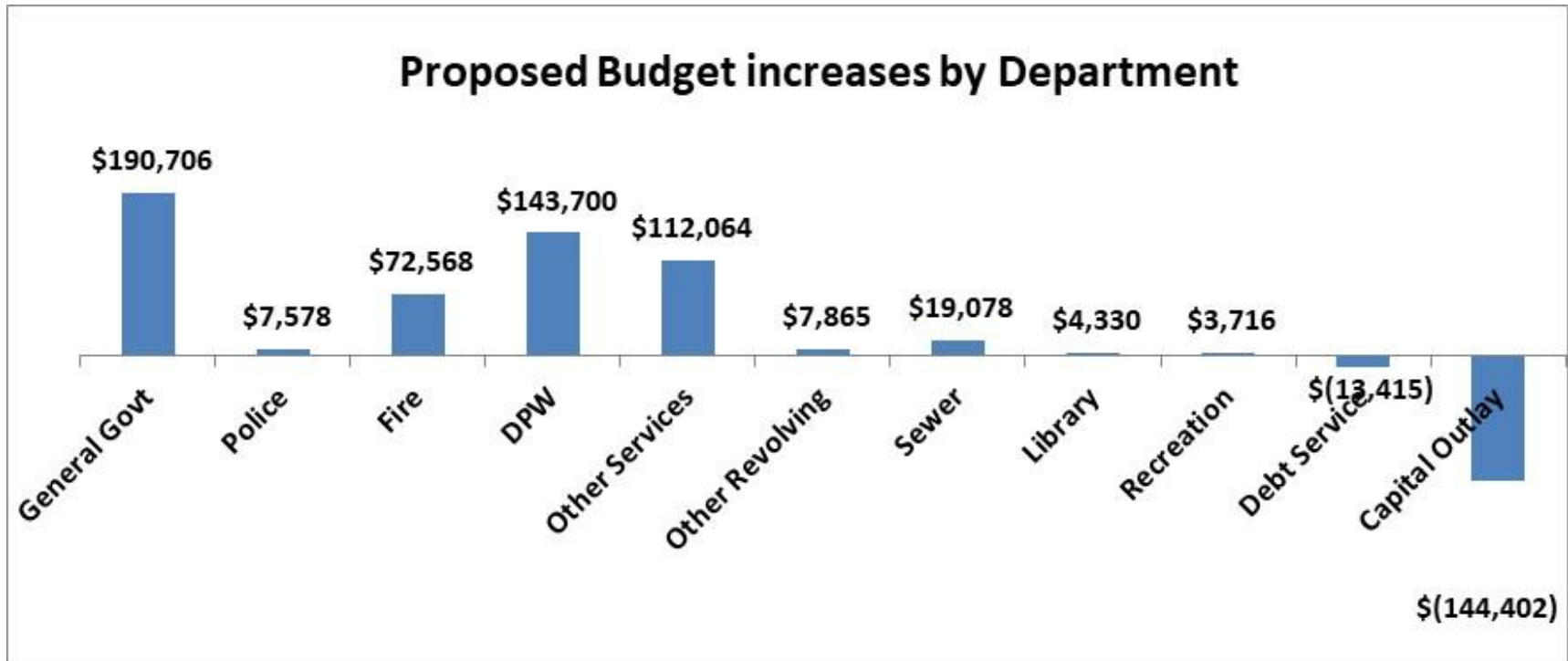
Health Officer, Animal Control, Mosquito Control, Direct Assistance, Cemetery, Beaches, Land Management, Patriotic Purposes, Historic District, Heritage Commission, Conservation and Other Services.



## Town Budget Summary

Up: \$561,605 Town operating department spending

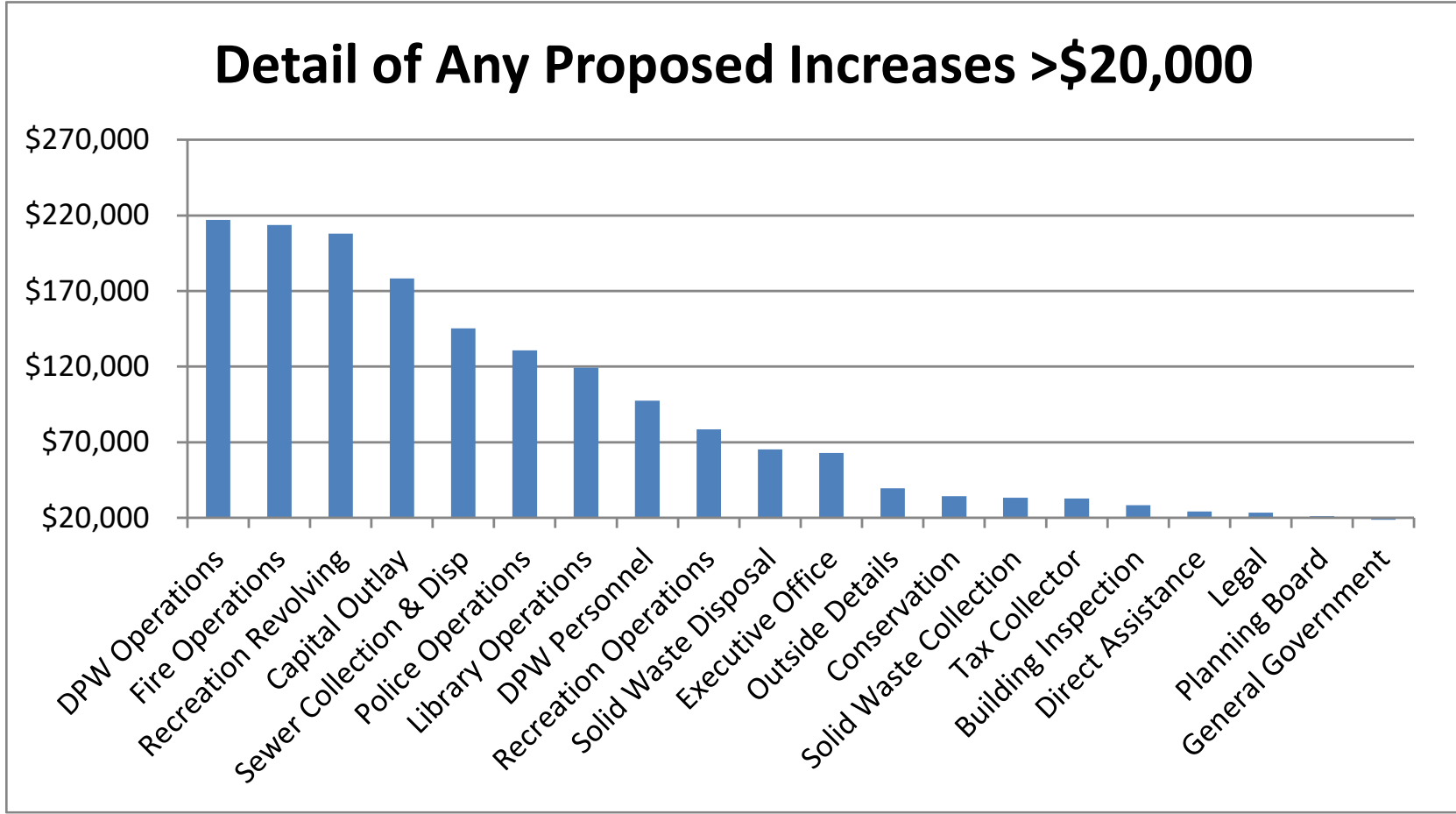
Down: Capital Outlay (\$144,402) and Dept Service (13,415)



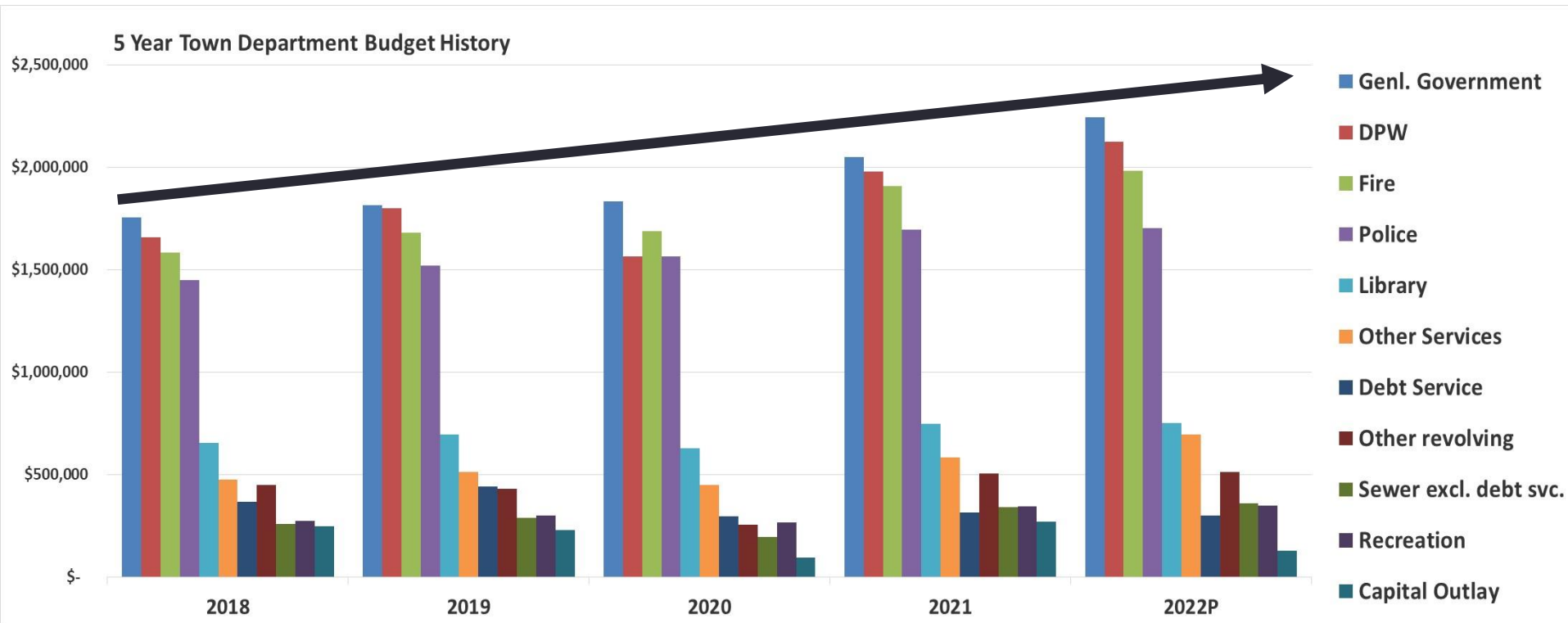
- Land Use Admin: \$96,942 (\$55,162 Salary, \$41,780 in benefits)
- \$7,773 spent in 2021 "Printing" \$21,186 Budgeted for 2022

## Town Budget biggest contributors by line item

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

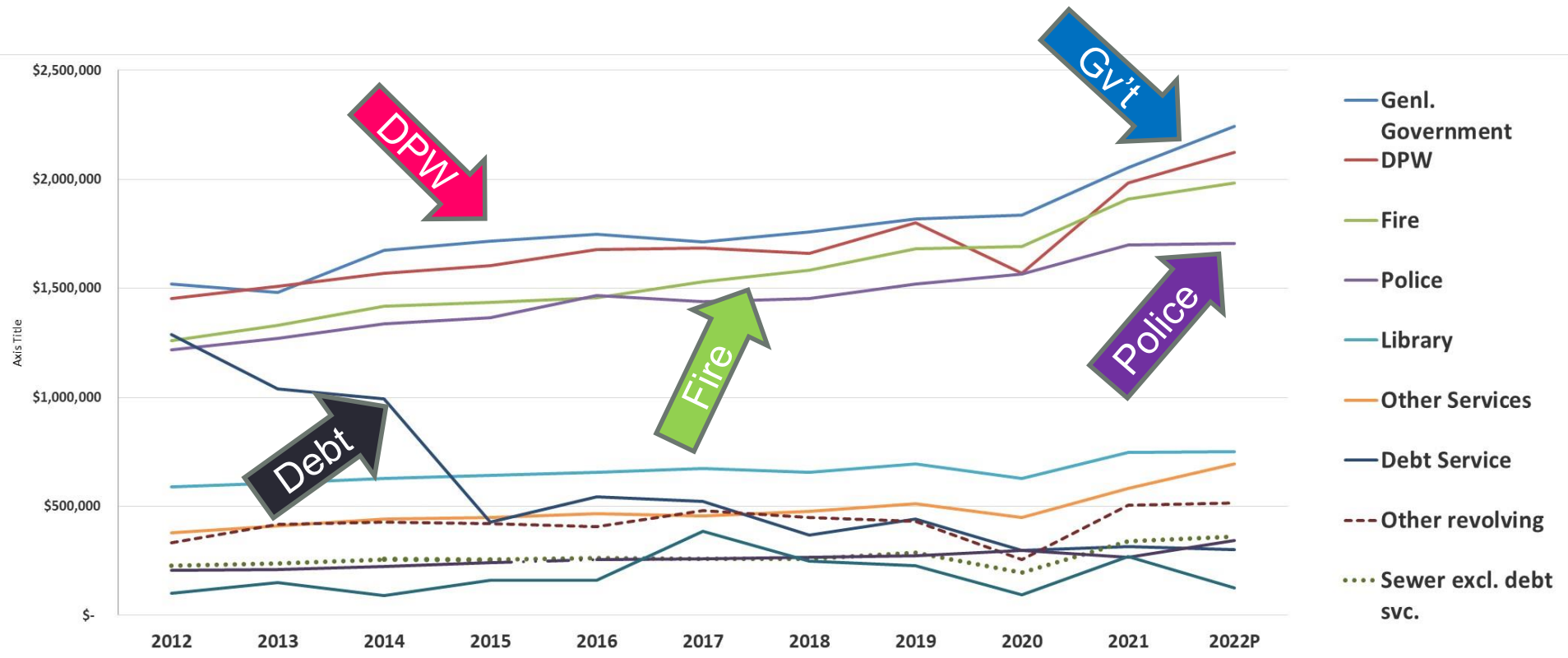


## 5 Year View of the Town Department Spend

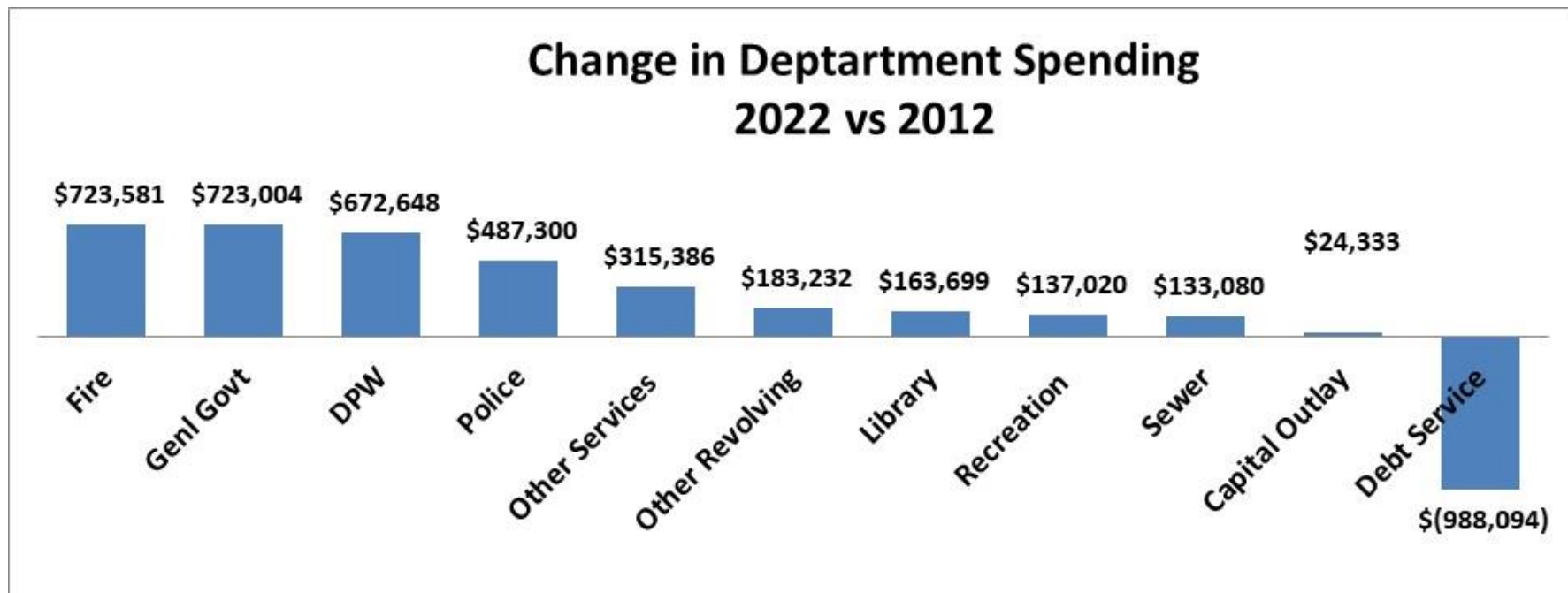


Town, DPW, Police and Fire are the big four  
Rye Water Department is just as big at \$1.7M

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



## Departmental Increases over the past decade.

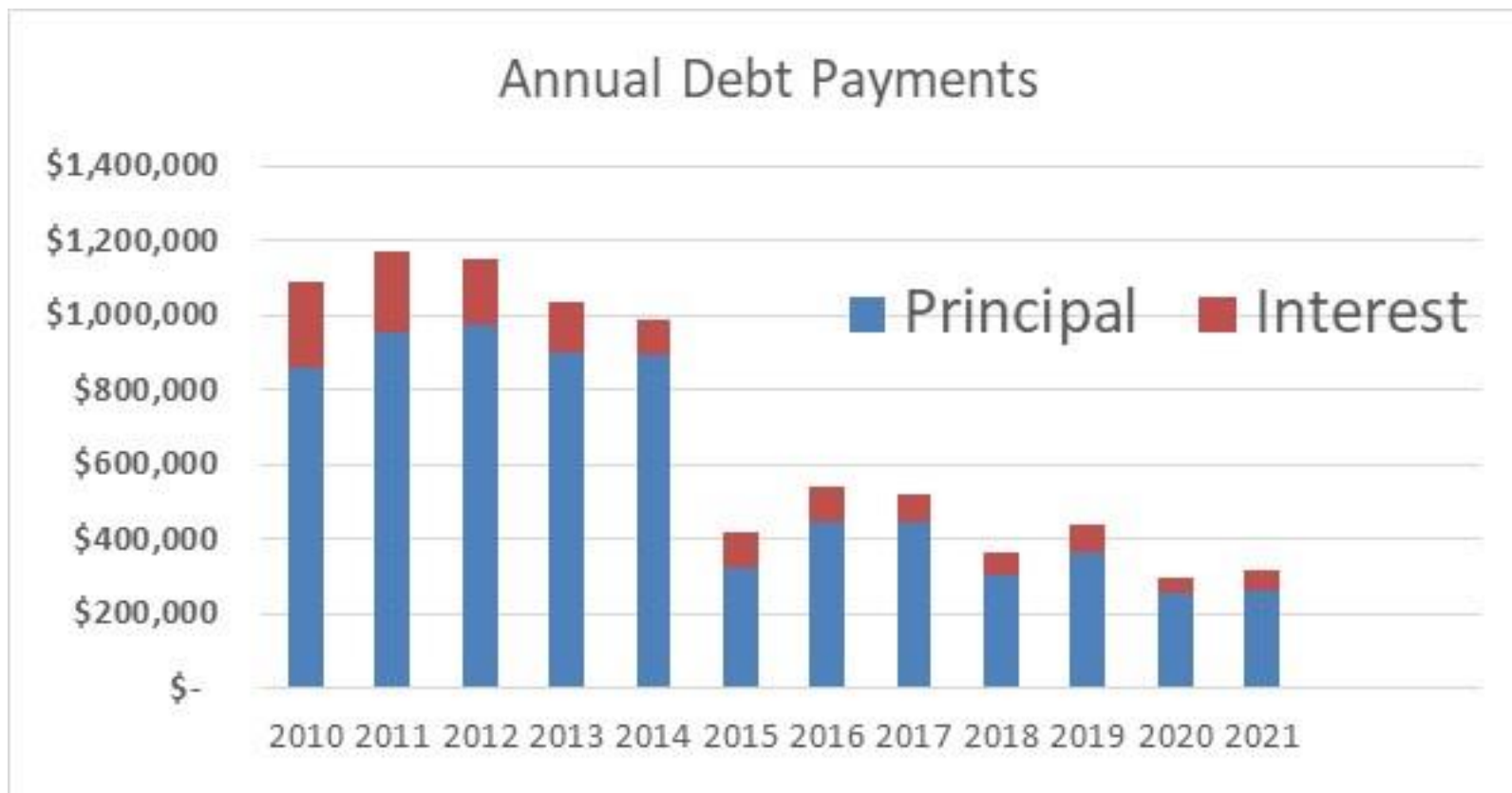


Surplus from the un-assigned Fund Balances have been used to keep the tax rate down

2020 \$ 900,000 used to reduce tax rate

2021 \$1,900,000 used to reduce tax rate

## Debt service payments are at a low, offsetting increased spending



**Table 6**  
**Approved Bond Debt Service**

Bond Name	Annual Debt Service Expense (interest & principal)					
	2022	2023	2024	2025	2026	2027
Conservation Land #5	\$129,635	\$124,025	\$118,415	\$112,805	\$0	\$0
Conservation Land #6	\$33,925	\$32,650	\$31,375	\$30,100	\$28,825	\$27,550
Red Mill Culvert	\$32,395	\$26,120	\$25,100	\$24,080	\$23,060	\$22,040
Water Main Improvement	\$170,502	\$170,502	\$170,502	\$170,502	\$170,502	\$170,502
<b>Total</b>	<b>\$366,457</b>	<b>\$353,297</b>	<b>\$345,392</b>	<b>\$337,487</b>	<b>\$222,387</b>	<b>\$220,092</b>

Only Warrant Articles that go to reserve funds  
 Does not include the \$200K Backhoe going out  
 Does not include the \$30K for Sewer

Article	Description	Ammount
9	Town Accumlated Leave	\$ 100,000
7	Fire & Ambulance Fund	\$ 100,000
8	Municipal Buildings Fund	\$ 100,000
6	DPW Equipment	\$ 100,000
10	Municipal Buildings Maintenanc	\$ 35,000
12	400th Anniversary Fund	\$ 20,000
13	Revaluation Fund	\$ 15,000
14	Goss Barn Fund	\$ 10,000
15	Library Accumulated Leave	\$ 10,000
16	Library Building Maintenance	\$ 10,000
17	Library HVAC	\$ 5,000
18	Recreation Maintenance	\$ 5,000
19	Grove Rd	\$ 3,000
20	Records Restoration	\$ 3,000
	<b>TOTAL</b>	<b>\$ 516,000</b>

## Spend approved through warrant articles increases taxes without showing a budget increase.

There is a trend of more spending moving to warrant articles.  
There are also more “reserve” funds we contribute to.





## \$2,383,128 in Capital Reserves (\$1,410,056) and Expendable Trusts (\$973,072) as of October 31, 2021

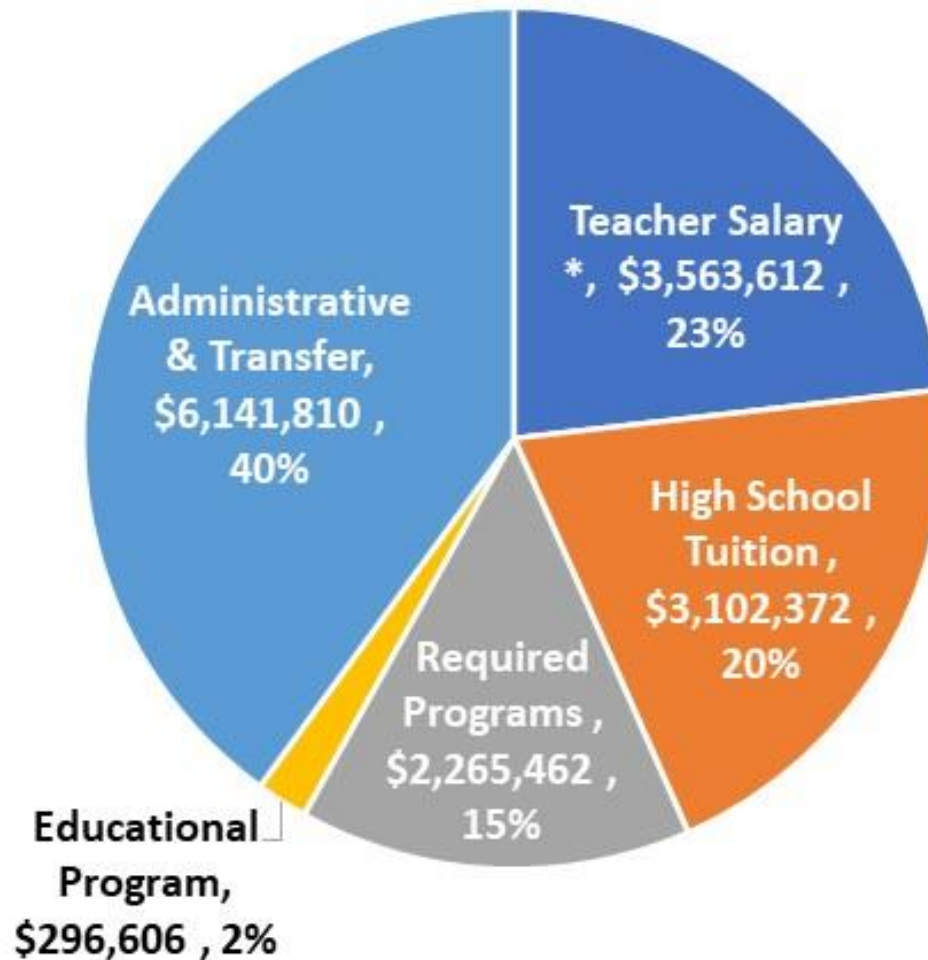
**Table 7- Expendable Trusts & Capital Reserves - balance October 31, 2021**

Department	Capital Reserves	Expendable Trusts	Purpose
Library		\$30,621	Unanticipated Maintenance
Town		\$195,283	Employee Separation
School		\$1,218	Unanticipated Tuition
School		\$294,987	Building Maintenance
School		\$127,872	Special Education
School		\$33,091	Wedgewood Farm
Water		\$122,494	Storage Tank Maintenance
Water		\$147,738	Unanticipated Maintenance
Library Employee Leave		\$19,768	Employee Separation
Town Buildings	\$140,850		Unanticipated Maintenance
Fire	\$282,232		Fire Truck
Library	\$60,687		Replace HVAC System
Public Works	\$268,961		Equipment
Public Works	\$93,303		Salt Shed
Public Works	\$6,833		Grove Road Landfill
Town (Clerk)	\$5,084		Records Restoration
Recreation	\$12,625		Building Maintenance
Sewer	\$52,484		Replace Lines
Municipal Bldg. Construct/Renovation	\$256,051		Building/Equipment
Revaluation	\$30,006		5-Year Town-Wide Revaluation
Water	\$137,082		Equipment
Water	\$63,858		Building/Equipment

\*These balances are inclusive of 2021, appropriations. Appropriations to CRF's and Expendable Trusts will be transferred to the Public Deposit Investment Pool.

## 2022/23 **School** Purchasing & Investment by Category

**2022/23P School Budget: \$15,369,861**



## What Expenses fall into each Category?

Category (% of budget)	Expenses
Teacher Salary (23%)	Classroom Teacher Salaries
PHS Tuition (20%)	PHS tuition for grades 9-12
Required Programs (15%)	Special Ed, Athletics, Extended School Year, Guidance, Nurse, Psychologist, Technology, Speech Pathology, Physical Therapy, Occupational Therapy, Library
Administrative (40%)	Professional Development, IT System Admin, School Board, Clerk, Treasurer, Moderator, Auditor, Legal, <b>SAU Office</b> , 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 \$15.39 million, up 5.8% or \$837,950

	2022/23P	2021/22	\$ Change	% Change	% of Total
Teacher Salary	\$ 3,563,612	\$ 3,419,435	\$ 144,177	4.2%	23.2%
High School Tuition	3,102,372	3,048,104	\$ 54,268	1.8%	20.2%
Required Programs	2,265,462	2,083,015	\$ 182,446	8.8%	14.7%
Educational Program	296,606	276,810	\$ 19,796	7.2%	1.9%
Administrative	6,141,810	5,704,547	\$ 437,263	7.7%	40.0%
<b>Total School Budget *</b>	<b>\$ 15,369,861</b>	<b>\$ 14,531,910</b>	<b>\$ 837,950</b>	<b>5.8%</b>	<b>100.0%</b>

\*Includes warrants

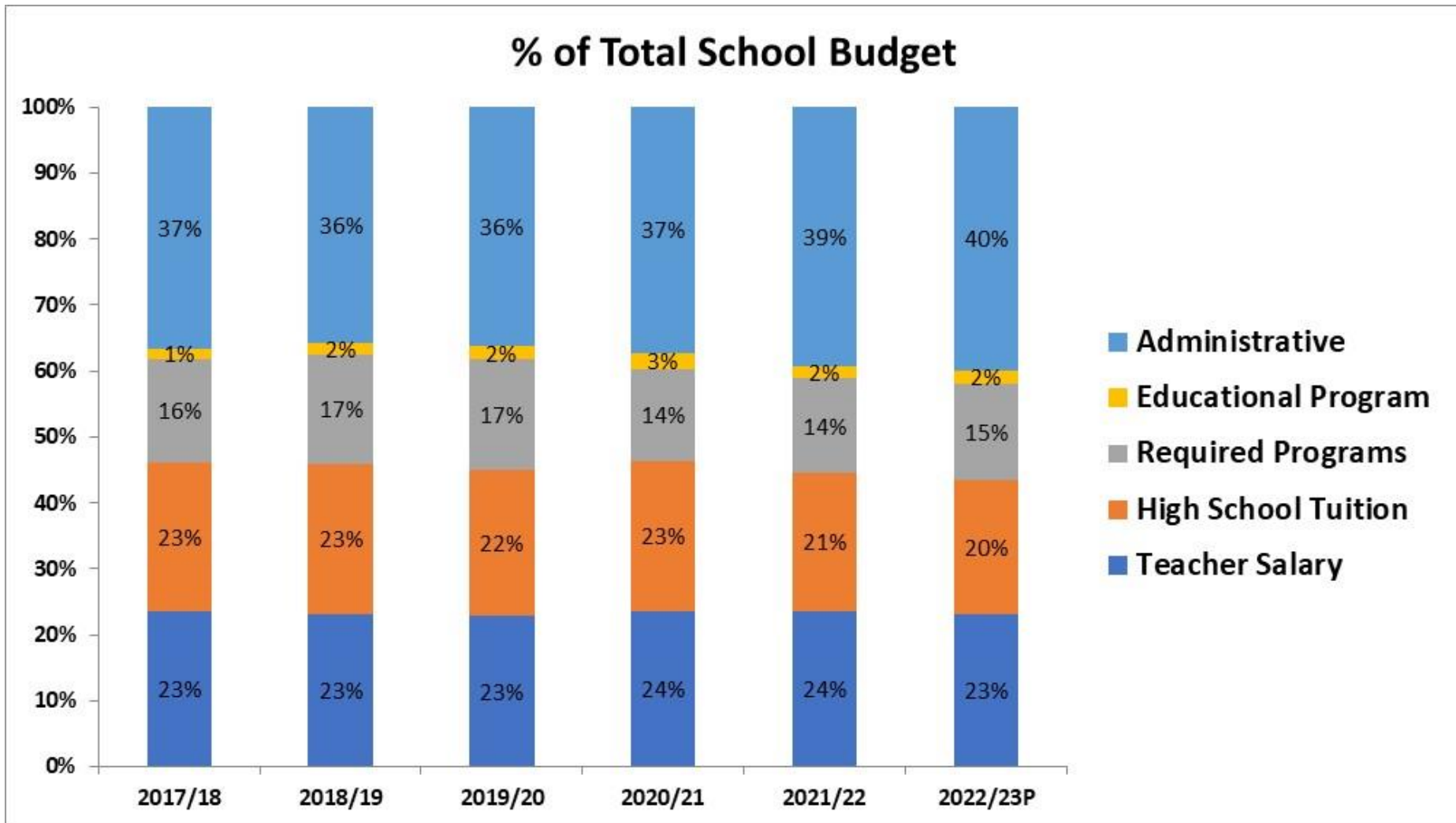
### Major increases are:

- Health Insurance up \$166,129
- Staff Increases \$296,774 (Kindergarten, Personalized Learning Specialists, 0.5 Behavioral Aid, 0.5 Speech therapist). Benefit costs are not included in Salary.
- Transportation \$106,508
- Contractual salary increases
- Special Education \$187,000 (current students w/ additional IEP needs)

## School Budget – 6 year trend by category

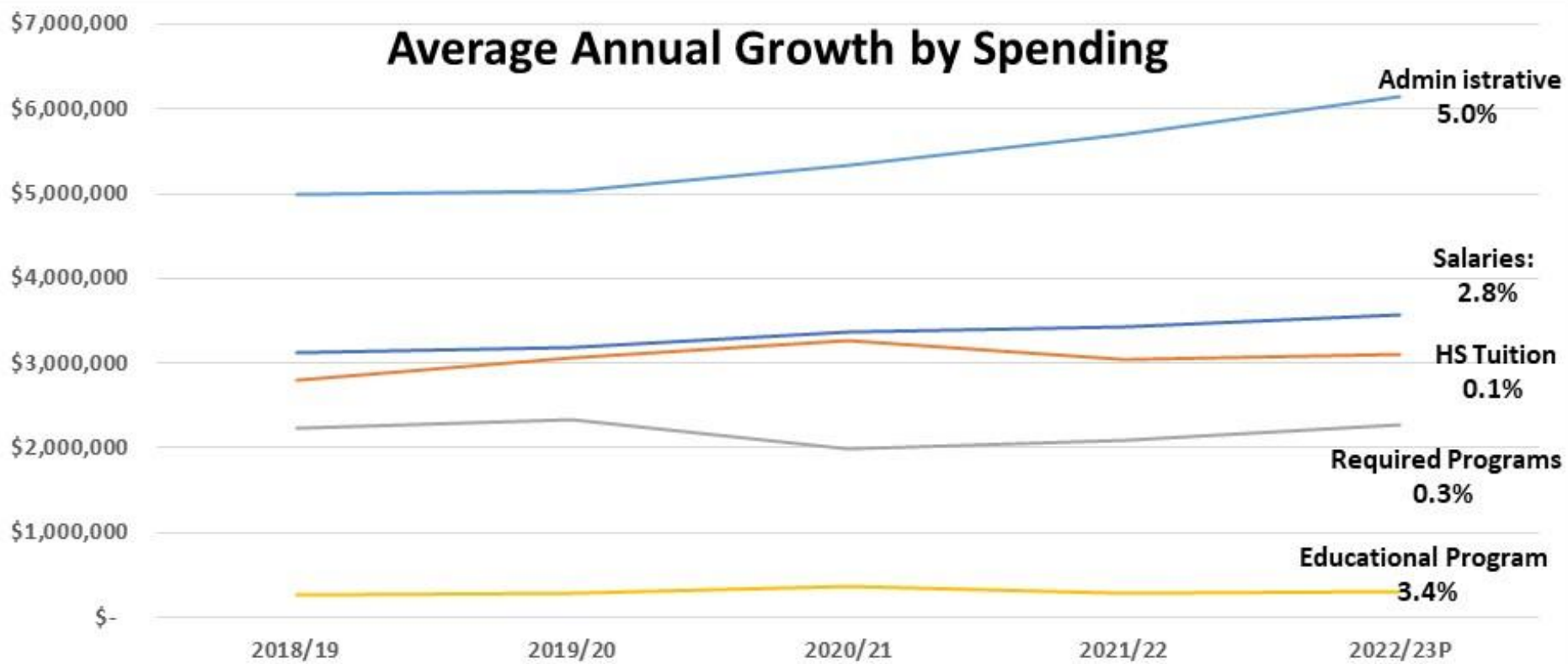
Administrative expenses have grown over time while required programs and high school tuition have declined as a % of total budget.

Benefits are included in Administration costs.

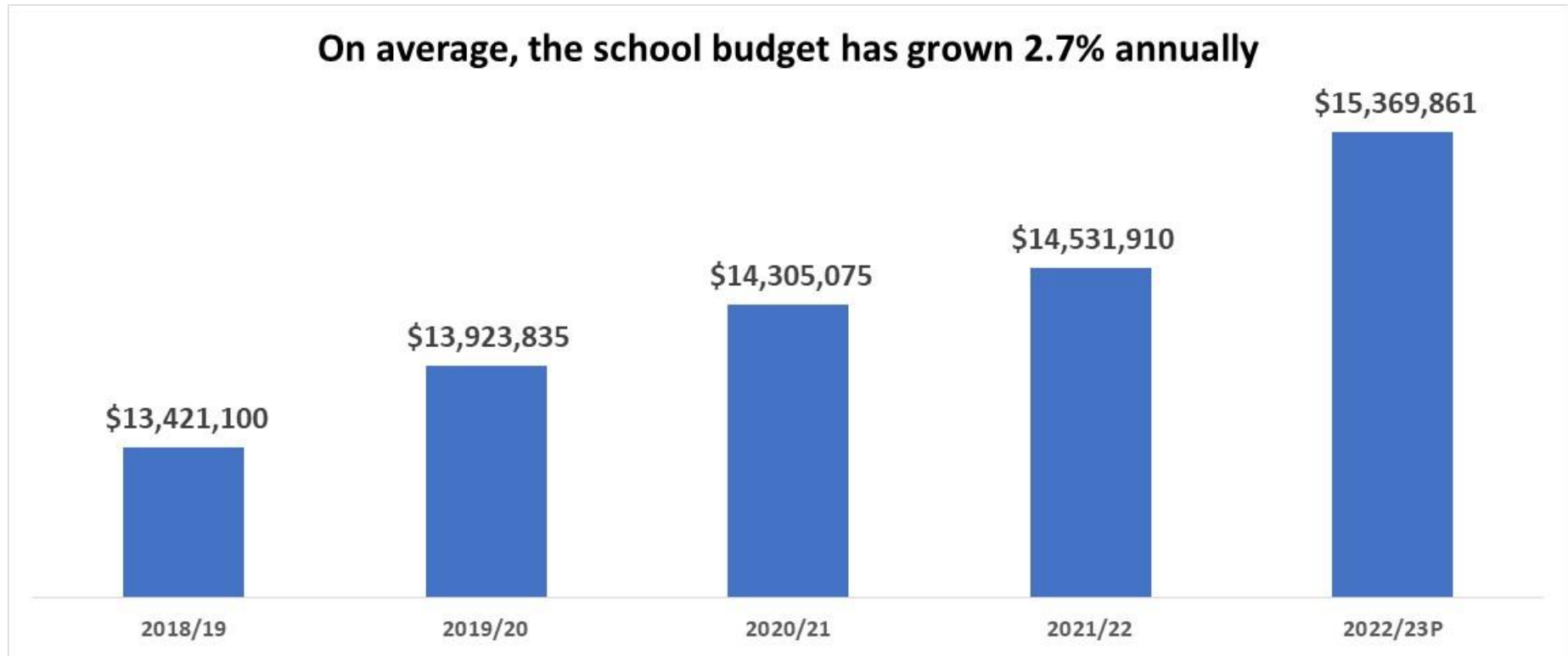


## School Budget – 5 year trend by category

Benefits are in Administrative. Down shifting from the State and increased Health  
 Administrative expenses have increased 5%  
 SAU Office is up 43% over these the last 5 years.



## School Budget – 5 year trend (\$1.9 more over 5 years 14%)



598

551

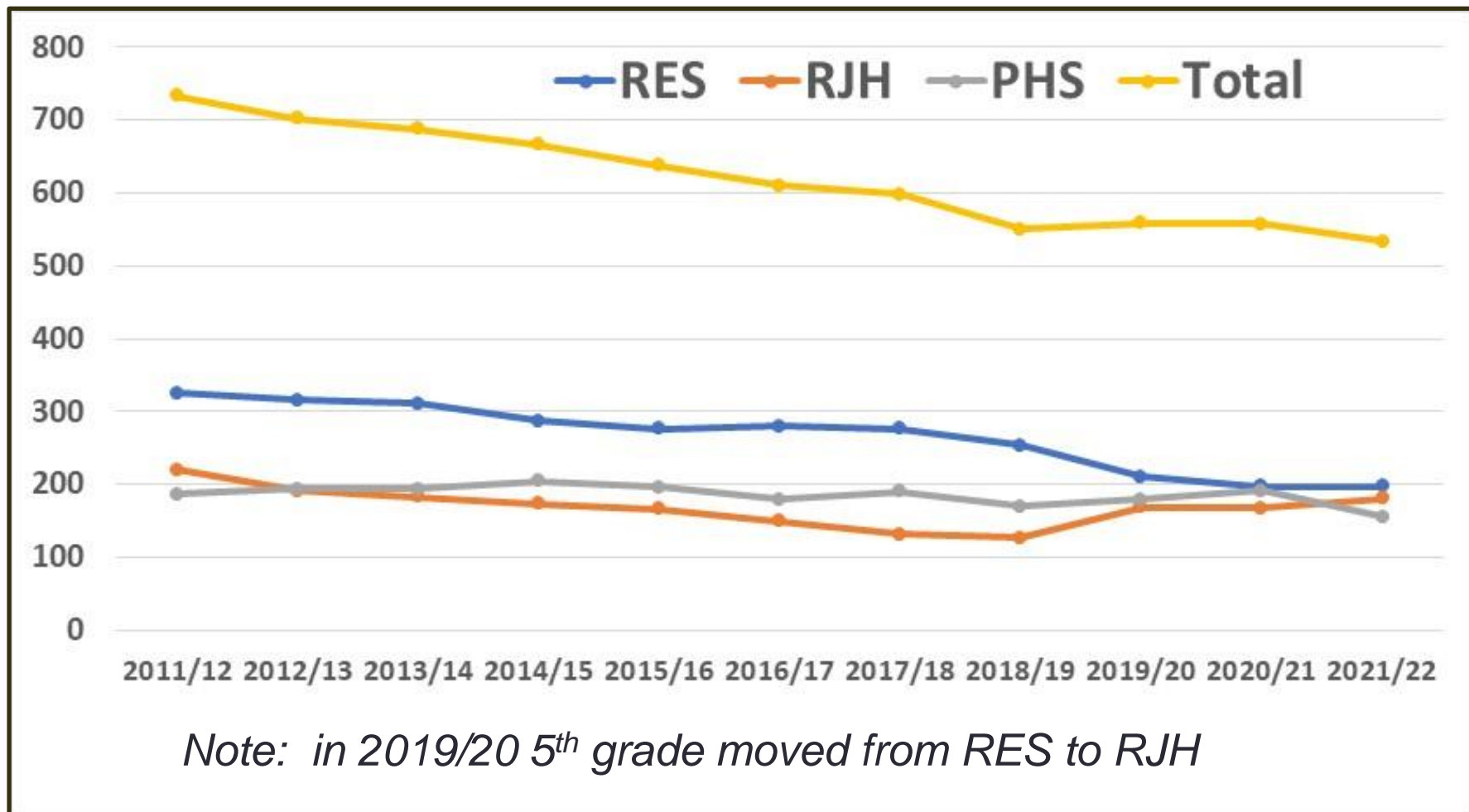
559

558

534

Total RES, RJH & PHS Students

School Population K-12 is down 199 (27%) over the past 11 years  
 PHS had a high of 205 in 14/15 and now at 156 in 21/22



142 More Rye Homes from 2011 to 2021

Town Population up 4.6% 2010-2020, Schools dropped 23%



## Rye & Rockingham County Growth from the CIP 2021

**Table 3**  
**Rye and Rockingham County Population Statistics**

Rye			Rockingham County		
Year	Population	% Change		Population	% Change
1950	1,982			70,059	
1960	3,244	63.7%		98,065	40.0%
1970	4,083	25.9%		138,950	41.7%
1980	4,508	10.4%		190,345	37.0%
1990	4,612	2.3%		245,845	29.2%
2000	5,182	12.4%		277,359	12.8%
2010	5,298	2.2%		295,223	6.4%
2020	5,543	4.6%		314,176	6.4%
2030	5,790	2.7%		331,190	3.3%

Source: Office of Strategic Initiatives (OSI) (2020-2030)

\*Actual 2020 Census