

# SCHOOL ADMINISTRATIVE UNIT 50

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NEWINGTON PUBLIC SCHOOL  
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RYE ELEMENTARY SCHOOL  
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RYE JUNIOR HIGH SCHOOL  
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TO: Town of Rye Budget Committee

FROM: Susan Penny, Business Administrator

DATE: November 17, 2022

RE: 2023-2024 Rye School Budget

The highlights of the FY24 proposed budget (updated) are as follows:

The budget has increased **\$866,525.67** from FY23 (5.64%)

The following should be noted:

Health Insurance – GMR- increase of 3.3%

Dental Insurance – GMR – increase of 1.5%

Property and Liability GMR – increase of 10%

Worker's Compensation – decrease of 2.5%

Unemployment – decrease of 4.3%

NHRS rate for Teachers-decrease of 1.38% FY24 = 19.64% FY23=21.02%

NHRS rate for Non-Teachers- decrease of .53% FY24=13.53% FY23=14.06%

Salaries for teacher CBA increased by 2.7% plus step movement

Salaries for support staff CBA increased by 3.0%

All other staff increased by 3.5%

Benefits in total have decreased: **(\$189,909.54)** this includes proposed reductions of FTE's listed below.

Salaries in total have increased - \$95,251.84 (includes the reduction of 1.0 FTE at RES @\$68,000)

**Pre-School costs have decreased by \$70,960.00**

**Speech Services have decreased by \$10,502.10**

**Building Improvement costs have decreased by \$11,000.00**

HS Tuition (to Portsmouth) has increased: \$421,662.00

Special Education Tuition to Other LEA's for HS and Middle School has increased: \$321,465.45

Facilities (function 2600 excluding salaries and benefits) has increased: \$223,612.39

Regular Education Transportation has increased: \$34,500.00

Special Education Transportation has increased: \$50,768.25

**Total Listed = \$864,888.29**

## Facilities Proposed FY24

To ensure physical building well-being and decrease wasteful spending on "band-aid" fixes, we are focused on the first steps of a multi-year preventative planning and upgrades for the RES/RJH buildings. The general cost of doing business in this current inflationary environment is a factor to keep in mind.

Most of the facilities areas at RES and RJH were found to be in at best "fair" condition overall during the *Facility Assessment conducted by Richard White* almost 2 years ago. Athletic courts, lawns, athletic fields, driveways, parking lots, restrooms, plumbing and HVAC are as of this writing most likely in "poor" condition and past useful life.

**Water/Sewer (\$18,304.35)** - The maintenance/cleaning of septic systems, maintaining ability to provide portable toilets, yearly costs of Rye water and testing. *Nothing new added. Increased inflationary costs.*

**Trash (\$20,647.66)** - Increased costs of trash removal, recycling and composting. Extra \$1000 for extra pickups (RJH needs) as needed. *Gas fuel surcharges increased this budget. Increased inflationary costs.*

**Doors (\$3,000.00)** – Door knob repair, floor threshold repairs, hinge repair and weather stripping. Normal maintenance that has not been properly budgeted or focused on in recent past. Server room door knobs/hinges need repairs badly.

**Electrical System Repairs (\$5,000.00)** – One of the first things the new Tech Director asked me was to make needed repairs to multiple outlets. We are still below past years actuals. Mis-budgeted in past years. *Increased inflationary costs.*

**Flooring Repairs (\$48,300.00)** - Epoxy floor replacement in RES kitchen and RJH 2<sup>nd</sup> floor bathrooms. Much needed Beyond useful life and could cause damage to subfloor if ignored another year. *Increased inflationary costs.*

**HVAC Repairs(\$48,000.00)** – Past useful life. Repairs are expensive and as past years show, they have been mis-budgeted. Replacing 1 unit per school per year = not needing as much budget for repairs in this line in the future. This is in line with what we have spent the past years since 2019. Both schools have had years actuals higher (2021RJH \$35k and 2019RES \$110k) Units are very old and need constant repair/maintenance until they can be replaced. *Increased inflationary costs.*

**Plumbing Repairs(\$16,000)** – The plumbing overall in Rye schools is in fair/poor condition. Part of this is due to the condition of certain bathrooms which need to be renovated due to age and partly to fix/maintain what we currently have. Budget is in-line with previous years. *Increased inflationary costs.*

**Contracted Services(\$16,205.08)**- RES needs exterior areas to be chipped/repainted. This is something that only needs to be done every 7-10 years. Yearly Palmer & Sicard HVAC mechanical support agreement. Look to past years to see we are lower. *Increased inflationary costs.*

**Electricity (\$90,500.00)** - In line with the actual from past year combined with known costs and assumed usage. *Increased volatility/costs in utilities markets.*

**Fuel Oil (\$129,116.00)** – In line with known costs (\$3.38gallon) and known usage from last year (19,100gallons). *Increased volatility/costs in utilities markets.*

**Snow Plowing (\$16,800.00)**– Taking on extra costs of plowing formerly done by the Town of Rye. New costs for school district. *Fuel costs affect this.*

**Lawncare (\$30,405.62)** – An area that has been identified as needing major improvement both in the Richard White report and by building administrators. Especially focused on curb appeal (fields trimming, edging, fertilization and overall care). An area in the past we have depended on intermittent volunteerism just to barely get by. Major focus in future. First impressions are critical and directly affect enrollment.

**School Grounds Upkeep (\$54,447.31)** – Another area identified by parents/building administrators as much needed. Step repair, front of school upkeep and improvements (curb appeal projects), brush hogging edge of grounds along woods, caring for outdoor education areas, maintain fields, plantings and cleanups, tree removal/trimming and parking lot sealcoating/painting. Some of these are one-offs that are not needed seldomly but have been neglected for a long time such as tree limbing, sealcoating and painting.

**Playground Supplies (\$22,682.25)** – Wooden chips needed to maintain compliance and safety. Yearly expense. The hope is the new RES playground will have rubber floor and will reduce this yearly cost.

**Non Instr. Equip. Replace (\$21,437.15)** – 1 freezer at RES and 1 fridge t RJH replacement. Hasn't been done in 25 years. Current units failing. Floor Scrubber. One-time costs seldomly needed. *Increased inflationary costs.*

**Replace Unit Maint. Obj.(\$56,000.00)** – Rooftop unit replacement of 23-25 year old units. 1 per school. These are totally past useful life and affect the HVAC Repairs line big time until replaced. *Increased inflationary costs.*

A lot of these costs are “one offs” that do not happen often. Sealcoating, painting of the parking lot, tree trimming and tree removal, refrigeration and freezer purchases, flooring repairs, HVAC, exterior school painting combined with increased costs of utilities. Underbudgeted facility needs in past years is another factor affecting both schools.

As a side note, both the schools need more than what this budget will end up being for next year. Both the new principals, the staff, the parents and the facility team have been working together on this. We have conducted various facility walk-arounds and acquired multiple quotes to identify basic maintenance/replacement intervals and costs. You can ask any staff/parent in the town of Rye and they will say we need to do much more for these facilities. We are in "catch-up mode". Luckily we have many people who care and most importantly the "will" to get it done. Our goal is to get to a healthy “base-line” where we are in maintenance planning versus having our backs in a corner needing to complete this work. Over time with appropriate budgets we will get there!

Rye School District  
Budget Summary Comparison

	Proposed FY24	Adopted FY23	Variance \$	Variance %
1100-Regular Education	\$8,948,069.67	\$6,808,302.19	\$2,139,767.48	31.43%
1200-Special Education Admin	\$0.00	\$105,561.61	(\$105,561.61)	
1210-Special Education	\$1,686,155.07	\$1,088,248.84	\$597,906.23	54.94%
1260-ELL	\$8,905.45	\$13,000.00	(\$4,094.55)	-31.50%
1280-Pre-School	\$0.00	\$70,960.00	(\$70,960.00)	-100.00%
1410-1420-Co-Curricular/Athletics	\$199,029.27	\$141,731.95	\$57,297.32	40.43%
1430-ESY	\$30,810.00	\$27,871.00	\$2,939.00	10.55%
2120-Guidance	\$270,056.21	\$168,620.44	\$101,435.77	60.16%
2132-Nurse	\$221,539.96	\$151,506.47	\$70,033.49	46.22%
2142-Psychology	\$77,061.88	\$57,438.13	\$19,623.75	34.17%
2143-Psychology Consulting	\$0.00	\$4,000.00	(\$4,000.00)	
2149-BCBA	\$109,556.86	\$0.00	\$109,556.86	
2150-Speech	\$160,156.12	\$124,464.00	\$35,692.12	28.68%
2162-Physical Therapy	\$4,867.43	\$6,600.00	(\$1,732.57)	-26.25%
2163-Occupational Therapy	\$117,934.83	\$72,451.94	\$45,482.89	62.78%
2213-Professional Growth	\$99,532.00	\$92,781.00	\$6,751.00	7.28%
2222-Library/Media	\$268,890.61	\$192,460.78	\$76,429.83	39.71%
2225-Technology	\$383,964.44	\$331,058.50	\$52,905.94	15.98%
2311-School Board	\$21,231.95	\$22,750.00	(\$1,518.05)	-6.67%
2312-School District Clerk	\$161.48	\$150.00	\$11.48	7.65%
2313-Treasurer	\$4,990.70	\$4,750.00	\$240.70	5.07%
2314-Moderator	\$269.13	\$250.00	\$19.13	7.65%
2317-Auditor	\$15,500.00	\$15,000.00	\$500.00	3.33%
2318-Legal Expenses	\$15,000.00	\$20,000.00	(\$5,000.00)	-25.00%
2321-District Share of SAU	\$905,856.00	\$870,223.00	\$35,633.00	4.09%
2330-Special Education Administration	\$164,821.07	\$0.00	\$164,821.07	
2410-School Administration	\$658,015.27	\$429,320.38	\$228,694.89	53.27%
2490-Diplomas & Graduation	\$1,625.00	\$1,600.00	\$25.00	1.56%
2620-2690-Plant Operations	\$1,158,011.88	\$805,729.66	\$352,282.22	43.72%
2721-Regular Education-Transportation	\$465,584.00	\$431,234.00	\$34,350.00	7.97%
2722-Special Education Transportation	\$80,630.25	\$29,862.00	\$50,768.25	170.01%
2724-Athletic Trips -Transportation	\$6,000.00	\$6,000.00	\$0.00	0.00%
2725-Field Trips-Transportation	\$18,160.00	\$13,866.00	\$4,294.00	30.97%
2820-Office Machine/Maint Agreements	\$0.00	\$15,792.96	(\$15,792.96)	
2830-Staff Expense and Travel	\$0.00	\$2,700.00	(\$2,700.00)	
2840-Professional Growth-Support Staff	\$0.00	\$4,500.00	(\$4,500.00)	
2900-Employee Benefits	\$0.00	\$3,125,776.01	(\$3,125,776.01)	
4600 - Bldg Improvement and Remodel	\$56,000.00	\$67,000.00	(\$11,000.00)	-16.42%
5221-Transfer to Food Service	\$78,000.00	\$46,300.00	\$31,700.00	68.47%
<b>Total GF</b>	<b>\$16,236,386.53</b>	<b>\$15,369,860.86</b>	<b>\$866,525.67</b>	<b>5.64%</b>
Food Service	\$200,000.00	\$165,000.00	(\$35,000.00)	-21.21%
Grants	\$140,000.00	\$175,000.00	\$35,000.00	20.00%
<b>Grand Total</b>	<b>\$16,576,386.53</b>	<b>\$15,709,860.86</b>	<b>\$866,525.67</b>	<b>5.52%</b>

Rye School District  
Budget Summary Comparison

	Proposed FY24	Adopted FY23	Variance \$	Amount due due to reclass of accounts	Variance after account reclass
1100-Regular Education	\$8,948,069.67	\$6,808,302.19	\$2,139,767.48	\$1,696,328.67	\$443,438.81
1200-Special Education Admin	\$0.00	\$105,561.61	(\$105,561.61)	-\$105,561.61	\$0.00
1210-Special Education	\$1,686,155.07	\$1,088,248.84	\$597,906.23	\$298,900.32	\$299,005.91
1260-ELL	\$8,905.45	\$13,000.00	(\$4,094.55)	\$632.85	(\$4,727.40)
1280-Pre-School	\$0.00	\$70,960.00	(\$70,960.00)	\$0.00	(\$70,960.00)
1410-1420-Co-Curricular/Athletics	\$199,029.27	\$141,471.95	\$57,297.32	\$22,426.93	\$34,870.39
1430-ESY	\$30,810.00	\$27,871.00	\$2,939.00	\$0.00	\$2,939.00
2120-Guidance	\$270,056.21	\$168,620.44	\$101,435.77	\$98,637.08	\$2,598.69
2132-Nurse	\$221,539.96	\$151,506.47	\$70,033.49	\$66,036.85	\$3,996.64
2142-Psychology	\$77,061.88	\$57,438.13	\$19,623.75	\$19,018.58	\$605.17
2143-Psychology Consulting	\$0.00	\$4,000.00	(\$4,000.00)	-\$4,000.00	\$0.00
2149-BCBA	\$109,556.86	\$0.00	\$109,556.86	\$108,394.58	\$1,162.28
2150-Speech	\$160,156.12	\$124,464.00	\$35,692.12	\$46,194.22	(\$10,502.10)
2162-Physical Therapy	\$4,867.43	\$6,600.00	(\$1,732.57)	\$0.00	(\$1,732.57)
2163-Occupational Therapy	\$117,934.83	\$72,451.94	\$45,482.89	\$41,571.41	\$3,911.48
2213-Professional Growth	\$99,532.00	\$92,781.00	\$6,751.00	\$7,200.00	(\$449.00)
2222-Library/Media	\$268,890.61	\$192,460.78	\$76,429.83	\$69,701.81	\$6,728.02
2225-Technology	\$383,964.44	\$331,058.50	\$52,905.94	\$52,440.38	\$465.56
2311-School Board	\$21,231.95	\$22,750.00	(\$1,518.05)	\$481.95	(\$2,000.00)
2312-School District Clerk	\$161.48	\$150.00	\$11.48	\$11.48	(\$0.00)
2313-Treasurer	\$4,980.70	\$4,750.00	\$240.70	\$290.70	(\$50.00)
2314-Moderator	\$259.13	\$250.00	\$9.13	\$19.13	(\$0.00)
2317-Auditor	\$15,000.00	\$15,000.00	\$500.00	\$0.00	\$500.00
2318-Legal Expenses	\$15,000.00	\$20,000.00	(\$5,000.00)	\$0.00	(\$5,000.00)
2321-District Share of SAU	\$905,856.00	\$870,223.00	\$35,633.00	\$0.00	\$35,633.00
2330-Special Education Administration	\$164,821.07	\$0.00	\$164,821.07	\$161,126.41	\$3,694.66
2410-School Administration	\$658,015.27	\$429,320.38	\$228,694.89	\$217,125.17	\$11,569.72
2490-Diplomas & Graduation	\$1,625.00	\$1,600.00	\$25.00	\$0.00	\$25.00
2620-2690-Plant Operations	\$1,158,011.88	\$805,729.66	\$352,282.22	\$123,017.26	\$229,264.96
2721-Regular Education-Transportation	\$465,584.00	\$431,234.00	\$34,350.00	\$0.00	\$34,350.00
2722-Special Education Transportation	\$80,630.25	\$29,862.00	\$50,768.25	\$0.00	\$50,768.25
2724-Athletic Trips -Transportation	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00
2725-Field Trips -Transportation	\$18,160.00	\$13,866.00	\$4,294.00	\$0.00	\$4,294.00
2820-Office Machine/Maint Agreements	\$0.00	\$15,792.96	(\$15,792.96)	-\$15,792.96	\$0.00
2830-Staff Expense and Travel	\$0.00	\$2,700.00	(\$2,700.00)	-\$2,700.00	\$0.00
2840-Professional Growth-Support Staff	\$0.00	\$4,500.00	(\$4,500.00)	-\$4,500.00	\$0.00
2900-Employee Benefits	\$0.00	\$3,125,776.01	(\$3,125,776.01)	-\$2,935,866.47	(\$189,909.54)
4600 - Bldg Improvement and Remodel	\$56,000.00	\$67,000.00	(\$11,000.00)	\$0.00	(\$11,000.00)
5221-Transfer to Food Service	\$78,000.00	\$46,300.00	\$31,700.00	\$38,665.26	(\$6,965.26)
<b>Total GF</b>	<b>\$16,236,386.53</b>	<b>\$15,369,860.86</b>	<b>\$866,525.67</b>	<b>\$0.00</b>	<b>\$866,525.67</b>
Food Service	\$200,000.00	\$165,000.00	(\$35,000.00)	-21.21%	
Grants	\$140,000.00	\$175,000.00	\$35,000.00	20.00%	
<b>Grand Total</b>	<b>\$16,576,386.53</b>	<b>\$15,709,860.86</b>	<b>\$866,525.67</b>	<b>5.52%</b>	

Increase: HS Tuition \$421,662.00  
 Increase: Tuition Middle=\$246,465.45, HS= \$75,000- Total Tuition = \$321,465.45, Contracted Serv in total decreased: 11,645.03  
 Decrease: Due to Student Needs  
 Decrease: Due to Student Needs and SAU Special Education Director assuming the role of Pre-school Coordinator  
 Increase: 28,991.00 increase in # of field trips (added a new trip to Highlands for RJH and increase in costs)  
 Increase: Due to student Needs  
 Decrease: Due to Student Needs  
 Increase: Based on Rye's share of SAU apportionment as calculated per RSA 194-C:9  
 Please see Director of Facilities Report  
 Increase: 3rd year of contract (final year)  
 Increase: Due to student Needs  
 Decrease in Benefit costs for FY24 - See benefits (section 6) for details  
 Decrease: Based on building needs

Rye School District  
Budget Summary Comparison  
FY24

Function	Requested FY24	Adopted FY23	Variance \$	Variance %	Amount	Explanation	Additional Information
<b>1100 Reg Education</b>	<b>\$8,948,069.67</b>	<b>\$6,808,302.19</b>	<b>\$2,139,767.48</b>	<b>31.43%</b>			
10.1100.110.10.00000	Teacher Salaries-RES				<b>(\$8,882.33)</b>	Increase: Teacher Salaries RES-per CBA (2.7% plus step movement) Decrease: eliminated 1.0 FTE due to decreased enrollment	19.8 FTE's RES Regular Ed Teachers, 19.8 teachers off schedule FY23 = 20.8 FTE's
10.1100.110.20.00000	Teacher Salaries-RJH				\$89,522.63	Increase: Teacher Salaries RES- per CBA (2.7% plus track movement) Also, added .4 to World language position - reduced a regular ed para to offset	18.7 FTE's RJH Regular Ed Teachers, 14.0 teachers off schedule
10.1100.112.10.00000	Para Salaries-RES				<b>(\$1,609.63)</b>	Decrease: due to 2 new hires	3.0 Regular Educational Para's - RES
10.1100.112.210.00000	Para Salaries-RJH				<b>(\$18,753.35)</b>	Decrease: Reduction of 1 regular education para to offset Increase in world language teacher at RJH	1.0 Regular Educational Para's - RJH
All Benefit lines	Health, Dental, Life, LTD FICA, NHRS, UE, WC				\$1,696,328.67	Increase: Employee benefits were previously charged to function 2900-See benefits detail sheet	
10.1100.561.10.00000	Tuition Other LEA's- HS				\$421,662.00	Increase: HS Tuition = 3 more students than FY23 and rate increase Budget = 167 students @\$21,102 per Grade9=49,Grade 10=38, Grade 11= 41.5, Grade 12 =38.5	
10.1100.610.20.00000	Scholar Supplies RJH				\$10,200.00	Increase: Scholar supplies at RJH due to need and inflation	
10.1100.733.20.00000	Classroom Furn - Add RJH				<b>(\$49,695.60)</b>	Decrease: FY23 budget included new furniture for Library at RJH	
				Total	<b>\$2,138,772.39</b>		
<b>1200 Spec Education</b>	<b>\$0.00</b>	<b>\$105,561.61</b>	<b>(\$105,561.61)</b>		<b>(\$105,561.61)</b>	Decrease: This position was moved to function 2330 Special Education Administration	



Rye School District  
Budget Summary Comparison  
FY24

1410-1420 Athletic/Extra Curricular	\$199,029.27	\$141,731.95	\$57,297.32	40.43%	
10.1410.595.20.00000 Admissions and Fees RJH					\$16,430.00 Increase: New Trip RJH - 3 night field trip to Highlands \$5,481.00 Increase: RJH Merrowvista from FY23 - larger class for Grade 6 \$5,250.00 Increase: New: RJH Theatre trips for Grades 6, 7, and 8 \$1,800.00 Increase: New: RJH Duck Boat Tour - End of Year
10.1420.110.20.00000 Salaries Co-Curricular RJH					\$600.00 Increase: Additional Stipend for Mentor Year 2 (1@ \$600) \$4,000.00 Increase: New Stipend - Team Leader Grade Level (4@ \$1,000) \$1,800.00 Increase: New Stipend - Team Leader UA, Guidance, Special ED (3@ \$600)
All Benefit lines FICA, NHRS			\$22,426.93		Increase: Employee benefits were previously charged to function 2900-See benefits detail sheet
			<b>\$57,787.93</b>		Total
1430 Extended School Year	\$30,810.00	\$27,871.00	\$2,939.00	10.55%	Increase: Based on student needs.
2120 Guidance	\$270,056.21	\$168,620.44	\$101,435.77	60.16%	
10.2120.110.10.00000 Guidance-RES			\$7,019.28		Increase: Salaries per CBA (2.7% plus step) combined RES and RJH
10.2120.110.20.00000 Guidance-RJH					1.0 FTE -RES, off schedule 1.0 FTE-RJH, off schedule
All Benefit lines Health, Dental, Life, LTD FICA, NHRS			\$98,837.08		Increase: Employee benefits were previously charged to function 2900-See benefits detail sheet
10.2120.650.20.00000 Guidance Software-RJH			(\$3,900.00)		Decrease: Software
			<b>\$101,956.36</b>		Total
2132 Nurse	\$221,539.96	\$151,506.47	\$70,033.49	46.22%	
10.2132.110.10.00000 Nurse-RES			\$4,250.74		Increase: Salaries per CBA (2.7% plus step) combined RES and RJH
10.2132.110.20.00000 Nurse-RJH					1.0 FTE -RES, off schedule 1.0 FTE-RJH, off schedule
All Benefit lines Health, Dental, Life, LTD FICA, NHRS			\$66,036.85		Increase: Employee benefits were previously charged to function 2900-See benefits detail sheet
			<b>\$70,287.59</b>		Total



Rye School District  
Budget Summary Comparison  
FY24

2142	Psychology		\$77,061.88	\$57,438.13	\$19,623.75	34.17%						
10.2142.110.00.00000	Psychologist				\$1,604.87							.50 FTE-District Wide Position, off schedule
All Benefit lines	Health, Dental, Life, LTD FICA, NHRS				\$15,018.58							Increase: Employee benefits were previously charged to function 2900-See benefits detail sheet
10.2142.610.00.00000	Psychology-Supplies				\$3,000.00							Increase: supplies previously budgeted in function 2143
	Total				\$19,623.45							
2143	Psych-Consulting		\$0.00	\$4,000.00	(\$4,000.00)							Decrease:Moved to function 2142
2149	BCBA		\$109,556.86	\$0.00	\$109,556.86							
10.2149.110.00.00000	BCBA				\$83,552.61							Increase: Previously Budgeted in function 1210
All Benefit lines	Health, Dental, Life, LTD FICA, NHRS				\$26,004.25							Increase: Employee benefits were previously charged to function 2900-See benefits detail sheet
	Total				\$109,556.86							1.0 FTE-District Wide Position, off schedule
2150	Speech		\$160,156.12	\$124,464.00	\$35,692.12	28.68%						
10.2150.110.00.00000	Speech				\$6,153.00							Increase: Salaries per CBA (2.7% plus step) District Wide Position
All Benefit lines	Health, Dental, Life, LTD FICA, NHRS				\$46,194.22							Increase: Employee benefits were previously charged to function 2900-See benefits detail sheet
10.2150.321.00.00000	Speech Therapy Cont Serv				(\$15,000.00)							Decrease: Speech Contracted service due to new hire
	Total				\$37,347.22							
2160	Physical Therapy		\$4,867.43	\$6,600.00	(\$1,732.57)	-26.25%						Decrease: Based on student needs.

Rye School District  
Budget Summary Comparison  
FY24

2163	Occupational Therapy	\$117,934.83	\$72,451.94	\$45,482.89	62.78%				
10.2163.110.00.00000	Occupational Therapist						\$3,568.00	Increase: Salaries per CBA (2.7% plus step) District Wide Position	1.0 FTE-District Wide Position
All Benefit lines	Health, Dental, Life, LTD FICA, NHRS						\$41,571.41	Increase: Employee benefits were previously charged to function 2900-See benefit detail sheet	
	Total			\$45,139.41					
2213	Professional Growth	\$99,532.00	\$92,781.00	\$6,751.00	7.28%				
10.2213.246.10.00000	Prof Growth-SS-RES						\$2,250.00	Increase: Support Staff Profession Growth moved from function 2834	
10.2213.246.20.00000	Prof Growth-SS-RJH						\$2,250.00	Increase: Support Staff Profession Growth moved from function 2834	
10.2213.580.10.00000	Staff Travel-RES						\$1,250.00	Increase: Staff Travel for RES and RJH moved from function 2830	
10.2213.580.20.00000	Staff Travel-RJH						\$1,250.00	Increase: Staff Travel for RES and RJH moved from function 2830	
	Total			\$7,000.00					
2222	Library/Media	\$268,890.61	\$192,460.78	\$76,429.83	39.71%				
10.2222.110.10.00000	Librarian-RES						\$6,049.70	Increase: Salaries per CBA (2.7% plus step) combined RES and RJH	1.0 FTE -RES, off schedule
10.2222.110.20.00000	Librarian-RJH								
All Benefit lines	Health, Dental, Life, LTD FICA, NHRS						\$69,701.81	Increase: Employee benefits were previously charged to function 2900-See benefits detail sheet	1.0 FTE-RJH
	Total			\$75,751.51					
2225	Technology	\$383,964.44	\$331,058.50	\$52,905.94	15.98%				
10.2225.110.00.00000	Technology Coordinator						\$4,609.06	Increase: Salaries per CBA (2.7% plus step) 3.5% for non CBA - increase includes both positions	1.0 District Wide Technology Coordinator
10.2225.130.00.00000	Digital Learning Specialist								1.0 District Wide Digital Learning Specialist
All Benefit lines	Health, Dental, Life, LTD FICA, NHRS						\$52,440.38	Increase: Employee benefits were previously charged to function 2900-See benefits detail sheet	
10.2225.340.20.00000	Technology Cont Serv-RJH						(\$12,800.00)	Decrease: Technology Contracted Services FY23 included penetration testing and wiring for network	
10.2225.532.10.00000	Data Communications-RES						\$1,620.00	Increase: Data Communications - Price increases taxes were not included in FY23	
10.2225.532.20.00000	Data Communications-RJH						\$1,620.00	Increase: Data Communications - Price increases taxes were not included in FY23	
	Total			\$47,489.44					

Rye School District  
Budget Summary Comparison  
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2311	School Board	\$21,231.95	\$22,750.00	(\$1,518.05)	-6.67%		
	Benefit lines	FICA		\$481.95			Increase: Employee benefits were previously charged to function 2900-See
	10.2311.540.00.00000	Advertising and Legal Notices		(\$1,800.00)			Decrease: Advertising and Legal Notices-based on actual
	10.2311.550.00.00000	Printing of Annual Report		\$700.00			Increase: Printing of annual report
	10.2311.890.00.00000	School Board Other		(\$1,000.00)			Decrease: School Board Other-based on actual
		Total		(\$1,618.05)			
2312	School District Clerk	\$161.48	\$150.00	\$11.48	7.65%		Increase: Employee benefits were previously charged to function 2900-See benefit sheets for details by benefit
2313	Treasurer	\$4,990.70	\$4,750.00	\$240.70	5.07%		
	Benefit lines	FICA		\$290.70			Increase: Employee benefits were previously charged to function 2900-See benefit detail sheet
	10.2313.580.00.00000	Treasurer's Travel		(\$50.00)			Decrease: Travel-based on actual
		Total		\$240.70			
2314	Moderator	\$269.13	\$250.00	\$19.13	7.65%		Increase: Employee benefits were previously charged to function 2900-See benefit detail sheet
2317	Auditor	\$15,500.00	\$15,000.00	\$500.00	3.33%		Increase: Due to actual cost for FY24
2318	Legal Expenses	\$15,000.00	\$20,000.00	(\$5,000.00)	-25.00%		Decrease:-Based on actual
2321	District Share of SAU	\$905,856.00	\$870,223.00	\$35,633.00	4.09%		Increase: Based on Rye's Share of SAU budgeted as calculated per RSA 194-C:9
2330	Spec Ed Admin	\$164,821.07	\$0.00	\$164,821.07			Increase: Previously budgeted in function 1200
							1.0 FTE-District Wide Position

Rye School District  
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2410	School Admin	\$658,015.27	\$429,320.38	\$228,694.89	53.27%	
10.2410.110.10.00000	Principal-RES					1.0 Principal - RES
10.2410.110.20.00000	Principal-RJH					1.0 Principal-RJH
10.2410.112.10.00000	Secretarial-RES					2.0 Secretarial Support RES
10.2410.112.20.00000	Secretarial-RJH					2.0 Secretarial Support RJH
All Benefit lines	Health, Dental, Life, LTD FICA, NHRS	\$201,332.21				Increase: Employee benefits were previously charged to function 2900-See benefits detail sheet
10.2410.240.10.00000	Prof Growth Princ RES	\$7,960.00				Increase: Combined RES and RJH - Professional Growth Principal per School Board
10.2410.240.20.00000	Prof Growth Princ RES					
10.2410.430.10.00000	Maint Agreement-RES	\$18,738.00				Increase: Combined RES and RJH - Maint Agreements- previously budgeted in function 2820-increase due to copy overages
10.2410.430.20.00000	Maint Agreement-RJH					
10.2410.650.10.00000	Principal Software-RES	\$3,885.50				Increase: Combined RES and RJH - Software requests-Price Increases and new requests
10.2410.650.20.00000	Principal Software-RJH					
2490	Diplomas & Graduation	\$1,625.00	\$1,600.00	\$25.00	1.56%	Increase: due to price increases

Rye School District  
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2020-2090		\$1,158,011.88	\$805,729.66	\$352,282.22	43.72%
<b>Plant Operations</b>					
10.2620.110.00.00000	Custodial Supervisor -DW			\$5,652.57	Increase for Support Staff-3% per CBA, Non CBA 3.5% Also, vacant positions- are budgeted at starting wage of \$16.00 per hour Also, amount shown is cumulative for all custodial positions
10.2620.112.10.00000	Custodians-RES				1.0 FTE-District Wide Position 3.625 Custodians RES (1.625 vacant)
10.2620.112.20.00000	Custodians-RJH				2.5 Custodians - RJH (.5 vacant)
All Benefit lines					
	Health, Dental, Life, LTD FICA, NHRS			\$123,017.26	Increase: Employee benefits were previously charged to function 2900-See benefits detail sheet
10.2620.411.10.00000	Water/Sewer RES			\$9,496.40	Increase: Combined RES and RJH -Water/Sewer Includes septic cleaning, portable toilet rental and water testing
10.2620.411.20.00000	Water/Sewer RJH				
10.2620.421.10.00000	Removal of Trash-RES			\$7,184.27	Increase: Combined RES and RJH - Trash Removal - includes increased services such as recycling, increase in prices for composting and trash pick up
10.2620.421.20.00000	Removal of Trash-RJH				
10.2620.432.10.00000	Flooring Repairs-RES			\$8,463.00	Increase: FY23 included replacing boys bathroom floors - FY24 -Epoxy flooring in kitchen
10.2620.435.10.00000	HVAC Repairs-RES			\$17,150.00	Increase: Combined RES and RJH - HVAC Repairs-based on past history
10.2620.435.20.00000	HVAC Repairs-RJH				
10.2620.436.10.00000	Plumbing Repairs-RES			\$6,000.00	Increase: Combined RES and RJH - Plumbing Repairs-based on past history
10.2620.436.20.00000	Plumbing Repairs-RJH				
10.2620.496.10.00000	Contracted Serv-RES			\$6,430.10	Increase:Includes painting of exterior
10.2620.496.20.00000	Contracted Serv-RJH			(\$19,929.27)	Decrease: FY23 budget included exterior painting
10.2620.622.10.00000	Electricity-RES			\$15,559.03	Increase: Combined RES and RJH - Electricity based on usage and price increases
10.2620.622.20.00000	Electricity- RJH				
10.2620.624.10.00000	Fuel Oil - RES			\$32,517.97	Increase: Combined RES and RJH - Fuel Oil based on usage and current price per gallon \$3.38 (price is locked)-19,100 gallons per building (usage)
10.2620.624.20.00000	Fuel Oil - RJH				
10.2630.422.10.00000	Snowplowing-RES			\$9,476.67	Increase: Combined RES and RJH - Snowplowing - increased due to Town notifying the school they will not be able to provide snow removal services
10.2630.422.20.00000	Snowplowing-RJH				
10.2630.424.10.00000	Lawn Care-RES			\$14,007.09	Increase: Combined RES and RJH -Lawn care - increased due to focusing on curb appeal and care of fields, plantings, and trimmings
10.2630.424.20.00000	Lawn Care-RJH				
10.2630.429.10.00000	School Grounds Upkeep-RES			\$19,400.00	Increase: Sealcoating -\$19,400.00
10.2630.429.20.00000	School Grounds Upkeep-RJH			\$30,839.01	Increase: Sealcoating -\$12,800.00, Landscaping \$14,539.01, Mason work \$3,500
10.2630.430.10.00000	Playground Equip Repair-RES			\$3,000.00	Increase: budgeting for playground repairs as needed
10.2630.430.20.00000	Playground Equip Repair-RJH			\$2,400.00	Increase: budgeting for playground repairs as needed
10.2630.610.20.00000	Playground Supplies-RJH			\$9,466.09	Increase:Playground Supplies -RJH (Playground Chips \$10,560.00)
10.2630.735.10.00000	Playground Equip-Replace RES			\$4,650.00	Increase: Replacing 2 basketball hoops

Rye School District  
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	Non Instruc Equip - Replace-RES	Non Instruc Equip - Replace-RJH						
10.2640.735.10.00000								Increase:Non Instructional Equip -RES (3 door refrigerator \$8,509.22; Floor Machine \$2,010.00)
10.2640.735.20.00000								Increase:Non Instructional Equip -RJH (3 door freezer \$10,917.93, )
10.2660.437.10.00000	Inspections Other-RES							Inspections for bleachers and gym equipment - previously budgeted in function 110-Physical Education
10.2660.437.10.00000	Inspections Other-RJH							Inspections for bleachers and gym equipment - previously budgeted in function 110-Physical Education
2721								
Reg ED Transportation	\$465,584.00	\$431,234.00	\$34,350.00	7.97%	\$34,350.00	\$34,350.00		Increase: 3rd year of contract (final year)
2722								
Spec ED Transportation	\$80,630.25	\$29,862.00	\$50,768.25	170.01%	\$50,768.25	\$50,768.25		Increase: Due to student needs
2724								
Athletic Trans	\$6,000.00	\$6,000.00	\$0.00	0.00%	\$0.00	\$0.00		No Increase
2725								
Field Trips	\$18,160.00	\$13,866.00	\$4,294.00	30.97%	\$4,294.00	\$4,294.00		Increase: Due to increased trips and costs
2820								
Office Maint Agreements	\$0.00	\$15,792.96	(\$15,792.96)		(\$15,792.96)	(\$15,792.96)		Decrease:-Moved to function 2410 Maint Agreements for both RES and RJH
2830								
Staff Travel	\$0.00	\$2,700.00	(\$2,700.00)		(\$2,700.00)	(\$2,700.00)		Decrease:-Moved to function 2213 for both RES and RJH
2840								
Prof Growth Support Staff	\$0.00	\$4,500.00	(\$4,500.00)		(\$4,500.00)	(\$4,500.00)		Decrease:-Moved to function 2213 for both RES and RJH
2900								
Employee Benefits	\$0.00	\$3,125,776.01	(\$3,125,776.01)		(\$3,125,776.01)	(\$3,125,776.01)		Decrease:-Moved to multiple functions see benefits detail sheet
4600								
Bldg Improv & Remodel	\$56,000.00	\$67,000.00	(\$11,000.00)	-16.42%	(\$11,000.00)	(\$11,000.00)		Decrease:-Budget based on needs FY24 Includes Rooftop AC units for each building
5221								
Transfer to FS	\$78,000.00	\$46,300.00	\$31,700.00	68.47%	\$31,700.00	\$31,700.00		Increase: for anticipated loss- employee benefits are now being charged to Food Service Fund

Rye School District  
 Budget Summary Comparison  
 FY24

<b>Total GF</b>	\$16,236,386.53	\$15,369,860.86	\$866,525.67	5.64%
Food Service	\$200,000.00	\$165,000.00	(\$35,000.00)	-17.50%
Grants	\$140,000.00	\$175,000.00	\$35,000.00	25.00%
<b>Grand Total</b>	<b>\$16,576,386.53</b>	<b>\$15,709,860.86</b>	<b>\$866,525.67</b>	<b>5.52%</b>