

# RYE CIVIC LEAGUE 2024



November 26, 2024  
Rye Public Library

[Recording Click Here](#)

# Agenda

- 2024 Official Business Meeting
- Your Taxes – General Information and Q&A
- Options for getting more involved in Rye
- Talking Housing in Rye
- Open Discussion

# Official Business Meeting

**Presidents' Report**

**Board Members**

**Feed back on RCL Discussion**

Alex Herlihy restarted the Rye Civic League in 2009

RCL II is now in our **Fifteenth (15) year** of helping Rye Residents

# President's Report – What We Did

Budget & Warrant Articles Presentation

Civic Fair at the Town Deliberative Meeting

Town Candidates Night

Town Election Tools and Election Night Results

10 Years plus of the Rye Citizens' Handbook

State Representative Candidates Night

Website Updates

Civic News

# Rye Civic News

Distribution is now at over 1650 People (over 5000 Residents)

Around 70% Open Rate every month

200 to 300 People Click on at least 1 Link for more information

Float between 2 and 5 clicks per issue

Can have over 1000 Clicks for more information from an issue

About 85% of people on distribution open the RCN in a 3-month span

# Current Rye Civic League Board

Steven Borne – President

Alex Herlihy – Vice President

Sam Winebaum – Treasurer

Rachel McCann – Secretary

Elsie DiBella – Member

Susan Rizkalla – Member

Vote on Current Board

Anyone interested In joining us???

# Monthly Rye Civic League meetings

Going back to the RPL the last Wednesday of the month

Other ideas, like Your Rye Night Out – did not work

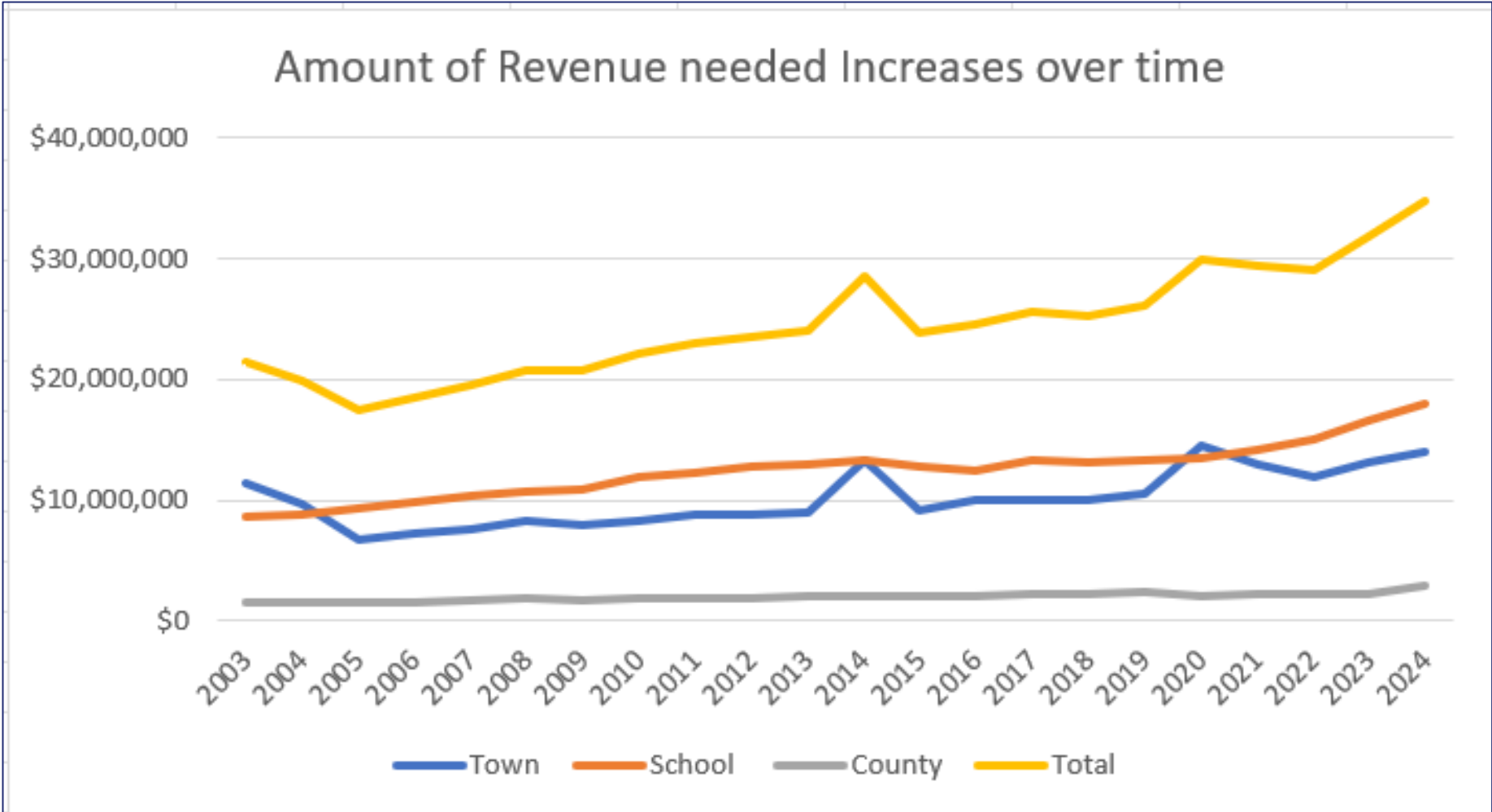
**Suggestions and Feedback for the RCL???**

# Agenda

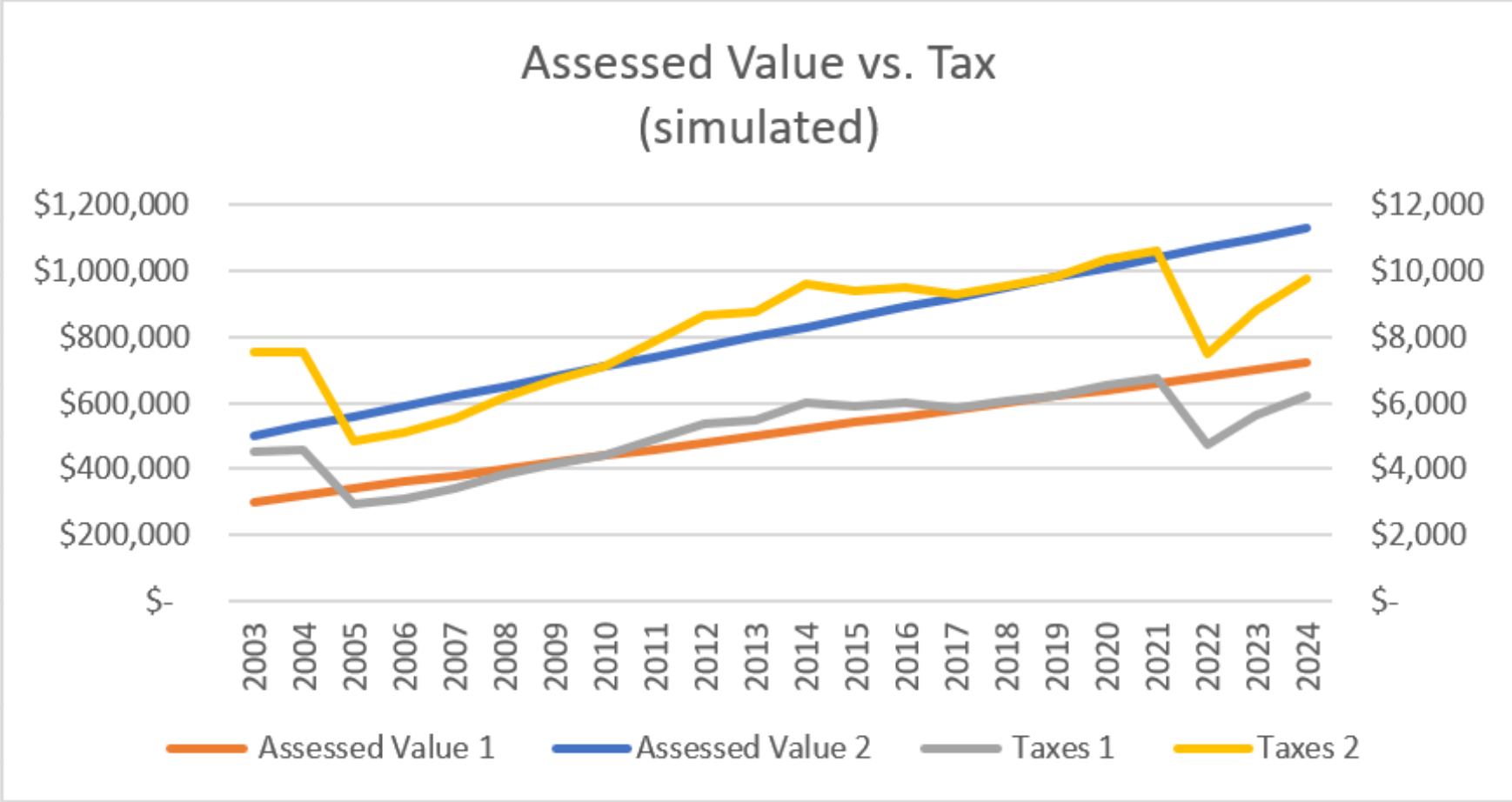
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# Rye residents are buying **over \$10M more** of Services over the past 20 years



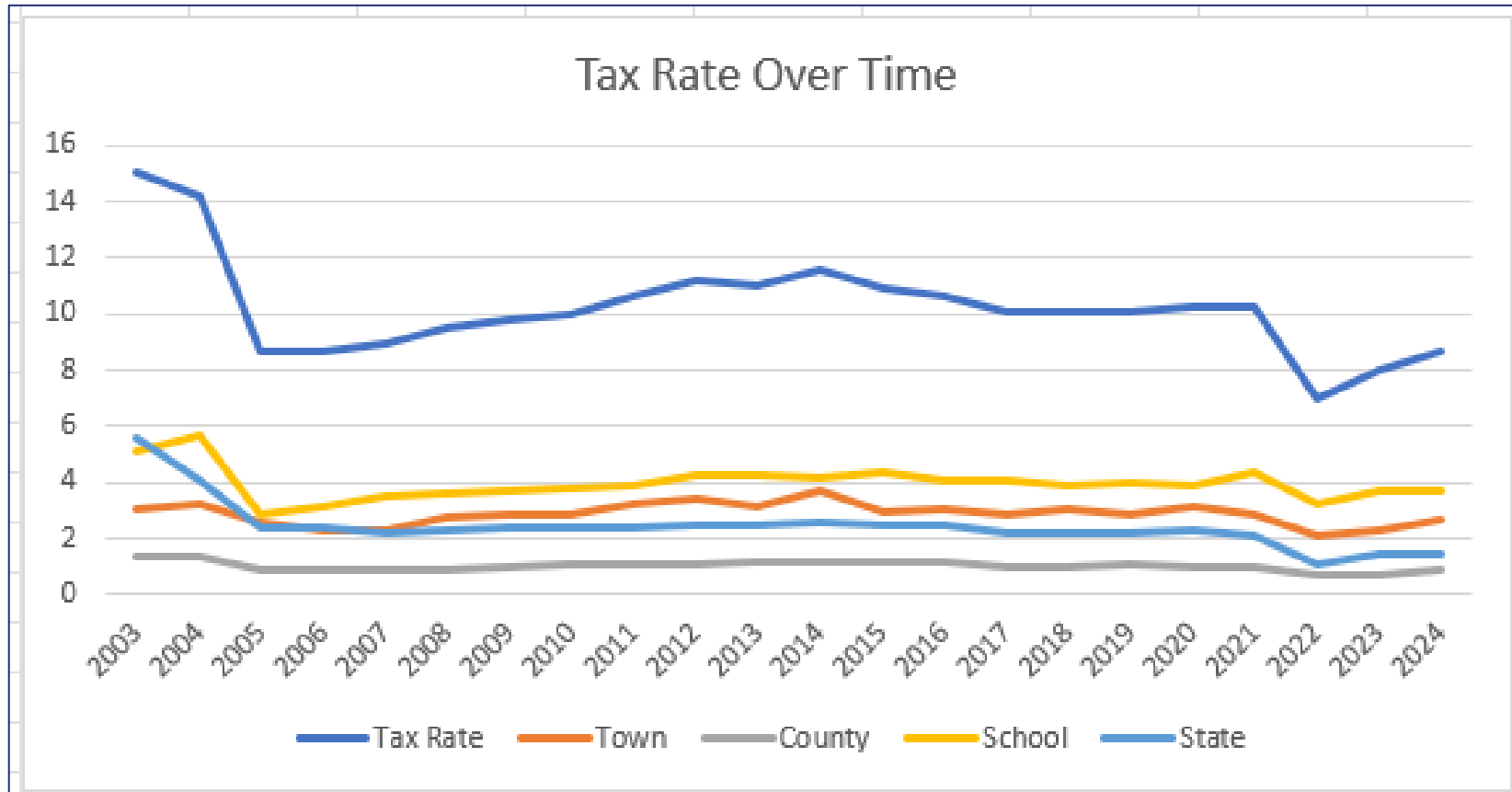
# Annual Tax \$ Bills growth has been minimal



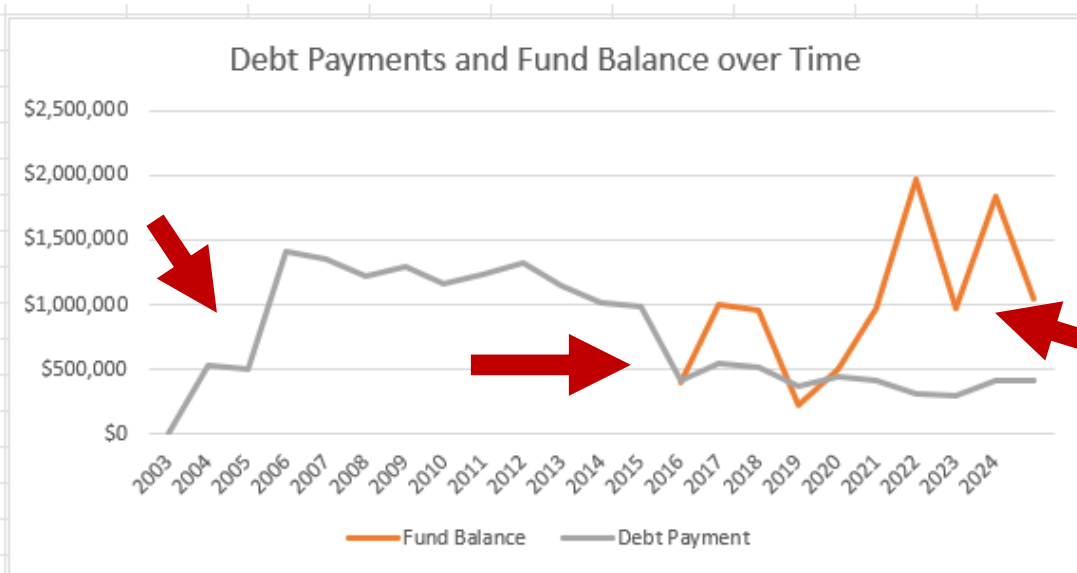
# Tax Rate has stayed Relatively Flat

2004 Donor Towns went away

2022 Revaluation and assessed value now around \$3.4B



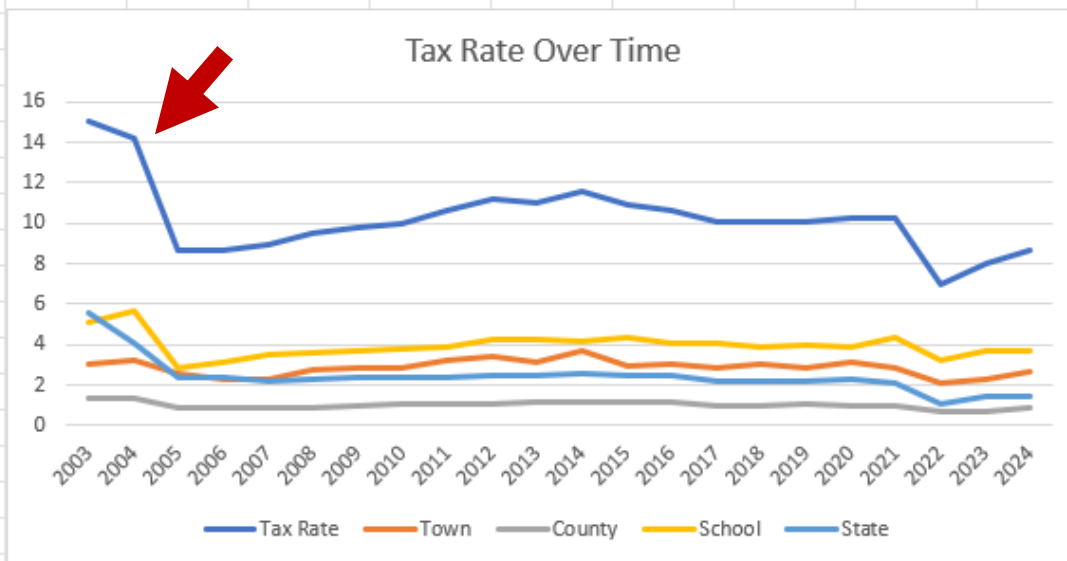
# How that worked



Donnor Towns went away when Debt payments went up.

When dept payment decreases slowed down, Un-assigned Fund Balance used to “Buy down” tax rate.

Rye Debt payments are now \$1M less then 20 years ago



# Your 2024 Tax Bill

Approved ~ \$2.4M more, plus ~\$600K more to the County

Appropriations	2023	2024
Town	\$13,066,489	\$13,982,939
School	\$16,531,839	\$17,941,094
County	\$2,288,839	\$2,828,395
<b>Total</b>	<b>\$31,887,167</b>	<b>\$34,752,428</b>
RWD	\$1,115,993	\$1,141,104
Fund Balance	\$1,827,336	\$1,050,500

Approved spending would increase tax rate of **\$8.98** would be a 11.8% increase over 2023 rate of **\$8.03**

November 2024, \$1,050,500 from unassigned Fund Balance reduces it to **\$8.66** or a 7.85% increase

June 2024 tax bill on a \$1M home was  $\$1M/1000 \times (0.803) = \$8030$

You paid 1/2 of this in June  $\$8030/2 = \$4,015$

*Used the 2023 tax rate of 8.03*

Using the new **8.66** rate – your June 2024 bill should have been \$4,330 (1/2 of \$8,660)

You were short  $\$4,330 - \$4,015 = \$315$ .

Your December 2024 bills  $\$4,330 + \$315 = \$4,645$  to make up for June 2024

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# Elected or Appointed

Elected	Appointed
Budget Committee	Beach Committee *
Jeness Beach VD	Capitol Improvements
Library	Conservation Commission *
Cemetery	Demolition Commission
Planning Board *	Energy Committee
Rye Water District	Heritage Committee *
Rye Beach VD	Historic Committee *
Select Board	Mosquito Control
Sewer Commission	Recreation Commission
Trustee of Trust Funds	Ad Hoc Select Board Committee
Zoning Board of Adjustment *	- TAP Grant
Town Clerk	- Land Use Guide
Town Moderator	- Regional Association
School Moderator	- Welcomng Committee
School Clerk	- Rt 1A Flooding
Supervisor of Checkliast	Rockingham Committees
	Recycling Education Committee

\* Alternates

Elected: 2<sup>nd</sup> week of January to get on the March ballot.

Appointed: Letter to the Select Board. Open period starts after the March Election

Go To the Meetings

Ask the RCL to get introduced to the Chair

# Agenda

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# Housing in Rye

## ***Q1: Does Rye need more housing?***

According to the State, all communities should be helping to alleviate the statewide housing shortage

## ***Q2: How Much Housing is Rye responsible for?***

[2023 Housing Needs Assessment Report October 2023](#)

Rye has 5,543 people

Rye has 2,906 Housing Units

Report says Rye needs 476 more units by 2040

## ***Q3: Can Rye squeeze in that many more units?***

[Rye completed the Build Out Analysis in September 2024](#)

11% to 14% (959 to 1,172 acres) is buildable under current zoning.

Possible to get 410 to 501 new units

Ledge, too many septic's, other constraints make some of this number impractical.

# What can be done in Rye for Housing

## ***Q4: What are the different Housing Options?***

The NH Housing Opportunity Planning Phase II draft goes to the Planning Board in December. This looks at options for creating more housing and how each option fits with Rye.

## ***Q5: What does it take to make those changes?***

Rye is waiting to hear if we are awarded the Phase III NH HOP grant to get assistance in making those Land Use and Zoning changes in Rye.

Report says Rye needs 476 more units by 2040

# What is happening with the Master Plan effort?

## ***Q6: It's been years, is it done yet?***

The Master Plan Steering Committee plans to have a version for the Planning Board to review at the December meeting. See [August 2024 Draft Outline](#).

## ***Q7: What do I do?***

There will be at least 2 Public Hearings noticed by the Planning Board when residents can/should provide inputs

## ***Q7: Then what?***

The Planning Board would like there to be an “Implementation Committee/Group” who would be responsible for assuring that the actions get assigned and completed.

# Agenda

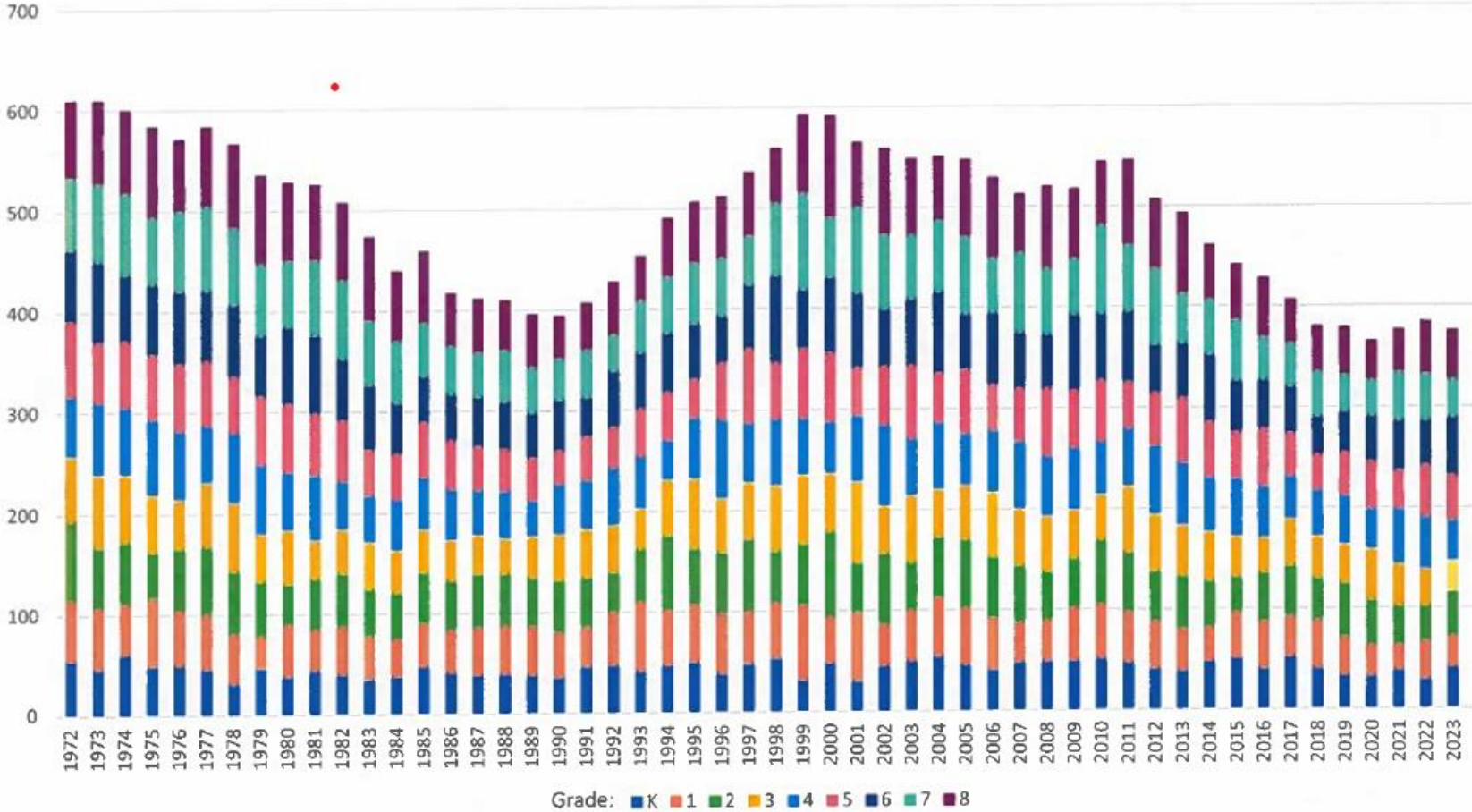
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# K-8 Costs Comparison: Rye and Greenland

	Greenland	Budget %	Rye	Budget %	Delta \$	Delta %
Total Budget	\$ 13,886,687		\$ 17,499,947		\$ 3,613,260	
SAU Cost	\$ 648,890	4.67%	\$ 981,643	5.61%		
PHS Tuition	\$ 3,806,748	27.41%	\$ 4,116,237	2.35%		
<b>K-8 Costs</b>	<b>\$ 9,431,049</b>		<b>\$ 12,402,067</b>		<b>\$ 2,971,018</b>	
Salaries	\$ 5,036,630	36.27%	\$ 6,461,514	36.92%		
Benefits	\$ 2,677,144	19.28%	\$ 3,225,703	18.43%		
Salaries & Benefits	\$ 7,713,774	55.55%	\$ 9,687,217	55.35%	<b>\$ 1,973,443</b>	<b>-0.20%</b>
K-8 Students (2023)	371		377		6	
K-8 Cost/Student	<b>\$ 25,421</b>		<b>\$ 32,897</b>		<b>\$ 7,476</b>	
Salary & Ben/Student	<b>\$ 20,792</b>		<b>\$ 25,696</b>		<b>\$ 4,904</b>	

# Student Population K-8

Rye School Enrollment, 1972-2023



**THE END**

# 2023 Tax Rate: Overview

Municipal Tax Rate Calculation				
		<u>Tax Effort</u>	<u>Valuation</u>	<u>Municipal Tax Rate</u>
Municipal (Town)		\$7,359,964	\$3,263,133,200	\$2.26
County		\$2,228,839	\$3,263,133,200	\$0.70
Schools	Local	\$11,949,799	\$3,263,133,200	\$3.66
	State	\$4,581,240	\$3,246,737,300*	\$1.41
<b>Total</b>		<b>\$26,179,842</b>		<b>\$8.03</b>

Village Tax Rate Calculation				
	<u>Tax Effort</u>	<u>Valuation</u>	<u>Village Tax Rate</u>	<u>Total Tax Rate</u>
Jenness Beach	\$106,542	\$710,277,600	\$0.15	\$8.18
Rye Beach District	\$111,165	\$383,327,600	\$0.29	\$8.23
Rye Water District	\$1,333,700	\$2,066,654,600	\$0.54	\$8.57
*valuation without utilities				



# 2023 Municipal Tax Rate = Total Taxes/Total Assessment

↑ modest **0.6 % Increase in total town property value: Now \$3,263,133,200 up from \$3,244,252,900 the prior year )**

↑ **15% Increase in tax rate: Now \$8.03 up from \$6.98 prior year**

	2022	2023	%change
Town	\$2.07	\$2.26	+9.2%
County	\$0.67	\$0.70	+4.5%
School	\$4.24	\$5.07	+19.6%
	<b>\$6.98</b>	<b>\$8.03</b>	<b>+15%</b>

		2022	2023	%change
	Jenness Beach	\$0.12	<b>\$0.15</b>	+25%
	Rye Beach	\$0.29	<b>\$0.29</b>	0
	Rye Water	\$0.41	<b>\$0.54</b>	+32%

$$\text{Individual's Annual Tax Bill} = \text{Assessed property value}/1000 \times \$8.03 + \left\{ \begin{array}{l} \$0.15 \text{ (Jenness)} \\ \$0.29 \text{ (Rye Beach)} \\ \$0.54 \text{ (Rye Water)} \end{array} \right\}$$

Example Assessed property value \$600,000 and you live in Rye Water District, your tax bill is:  
 $\$600,000/1000 \times \{\$8.03+\$0.54\} = \$600 \times \$8.57 = \$5,142/\text{year}$  (paid in 2 installments)

1<sup>st</sup> installment based on 2022 tax rate; in this case  $(\$600 \times (\$6.98+\$0.41))/2 = \$2,217$

2<sup>nd</sup> installment would be  $\$5,142 - \$2,217 = \$2,925$  (this is more than 1/2 of full year amount owed)

# 2023 Municipal Tax Rate = Total Taxes/Total Assessment

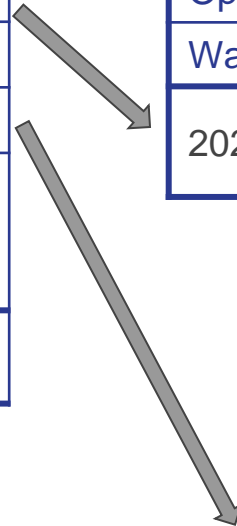
## 2023 Tax Rate Calculation from March 23 Election Set in November 2023

Local tax rate directly based on total budget, which includes **warrants articles** voted on independently from operating budget in March 2023

- Warrant articles account for 4.7% of the total 2023 appropriations

Town Tax Rate	<u>Local</u>
2023 Appropriations	\$13,066,489
Net Revenues	(\$4,014,564)
Fund Balance to reduce taxes	(\$1,827,336)
War Service Credits and Actual Overlay (tax not collected)	\$170,375
<b>Total Taxes</b>	<b>\$7,359,964</b>

	<u>Local</u>
Operating Budget	\$12,453,910
Warrant Articles	\$612,579
2023 Appropriations	\$13,066,489



**Unassigned Fund balance** (\$1,827,336) was used to reduce the overall tax increase for Rye Residents at 15% instead of 23% without any use of that fund. [See minutes.](#)

- For 2022 budget, \$973,326 from the Unassigned Fund Balance was used to minimize tax increase to 3%
- Fund balance remains at 8.8% of the general fund operating expenses, which is within the range of 5-17% set by the state

# Un-Assigned Fund Balance

Unassigned fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications, i.e. everything left over once the total amount has the following subtracted: non-spendable, restricted, committed, and assigned funds. [NHMA explanation](#).

5% to 15% of regular general fund operating revenues, or  
8% to 17% of regular general fund operating expenditures determined by GFOA/DRA recommendations

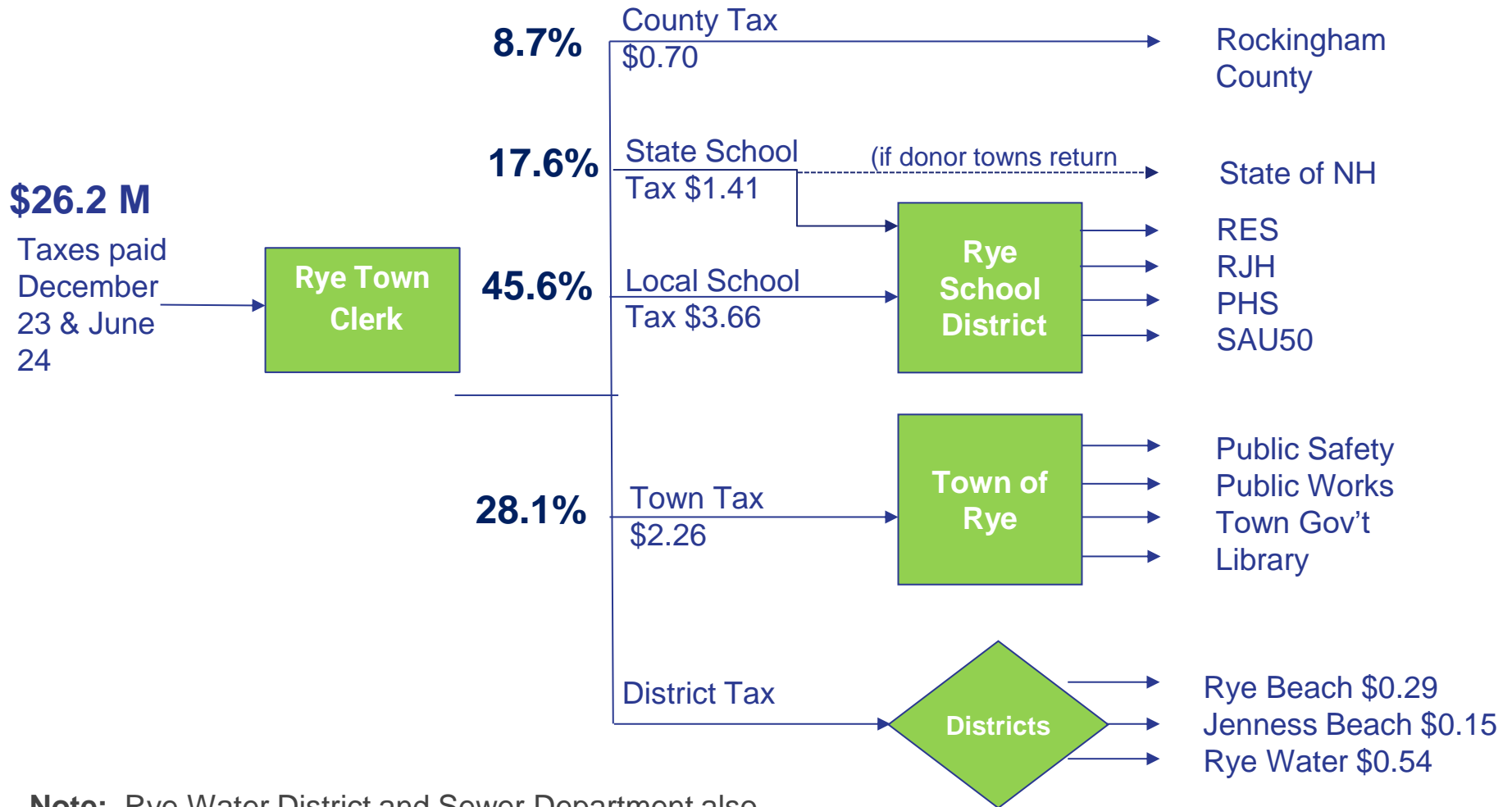
DrummondWoodsum explanation: [Click Here](#) Other town Fund Balance Policy: [Click Here](#)

	Un-assigned Balance	Applied to Taxes	Remaining	Operating Budget	Increase over Previous Year	% of Operating Budget
Nov-21	\$4,308,230	\$1,962,272	\$2,345,958	\$10,754,665		
Nov-22	\$4,038,430	\$973,326	<b>\$3,065,104</b>	\$11,151,534	\$1,692,472	15%
Nov-23	<b>\$4,624,061</b>	\$1,827,336	\$2,796,725	\$12,453,910	\$1,558,957	13%

$$\$4,624,061 - \$3,065,104 = \$1,558,957$$

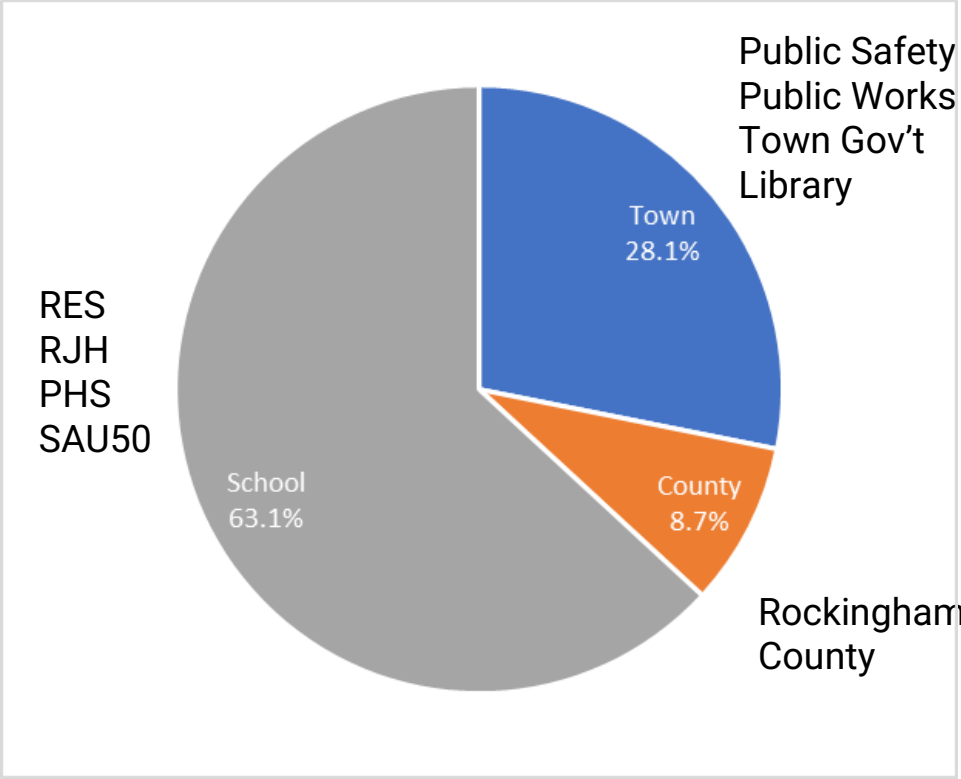
So, between November 22 and November 23, \$1,588,957 was added to the Un-assigned fund balance.

# How the Money Moves (rates set in the Fall) \$8.03 for 2023



**Note:** Rye Water District and Sewer Department also get money from usage fees that is outside of Tax collection. This is another \$2.2M of Services for Rye.

# 2023 Municipal Tax Rate \$8.03: Breakdown by Percentages



**District Tax is in addition** to municipal tax and dependent on where you live.

District Tax Rate

- Jenness Beach \$0.15
- Rye Beach \$0.29
- Rye Water \$0.54

## **What is happening with your money?**

- ~30% goes to the town
- 60% of taxes go to the schools
- 9% goes to Rockingham County

# What a household contributes to Town and School Government in 2024

## What a household contributes

Category	2024P	% of Budget (Town + School)	Assessed Value of Home		
			\$ 500,000	\$ 750,000	\$1,000,000
			\$ 4,015	\$ 6,022	\$ 8,030
Genl. Government	\$ 2,835,905	9.2%	\$ 368	\$ 552	\$ 736
Fire	\$ 2,402,513	7.8%	\$ 312	\$ 467	\$ 623
Police	\$ 2,039,158	6.6%	\$ 264	\$ 397	\$ 529
DPW	\$ 2,554,080	8.3%	\$ 331	\$ 497	\$ 662
Other Services	\$ 890,828	2.9%	\$ 116	\$ 173	\$ 231
Sewer excl. debt svc.	\$ 528,484	1.7%	\$ 69	\$ 103	\$ 137
Library	\$ 796,250	2.6%	\$ 103	\$ 155	\$ 207
Recreation	\$ 403,075	1.3%	\$ 52	\$ 78	\$ 105
Debt Service	\$ 401,375	1.3%	\$ 52	\$ 78	\$ 104
Capital Outlay	\$ 606,272	2.0%	\$ 79	\$ 118	\$ 157
School	\$ 17,499,947	56.5%	\$ 2,270	\$ 3,404	\$ 4,539
<b>Total with School</b>	<b>\$ 30,957,886</b>				

*Does NOT include any of the warrants articles – so more will be paid for some services. Based on 2023 tax rate*

# Table of Contents

- 2023 Tax Rate
- 2024 Town Budget
- 2024 School Budget

Rye is providing over ~**\$32M** in 2024 for local Government

### **Town Budget**

- Town Operating Budget of \$ **\$12,929,455**
- Warrant Contributions to reserve funds: **\$470,000**

### **School Budget**

- School Budget of **\$16,236,387**

### **Rockingham County 2024**

- **Rye** contributes 4.45% (**\$2,288,839**)

### **Rye 2024 Water Department**

- Proposed Budget of **\$2,190,340**
- **\$30,000** in warrants for reserve funds

2024 Rye Beach Village District \$XXX

2024 Jenness Beach Village District \$XXX

**With RWD 2024  
will be around  
\$34M**



# \$470K to Reserves, \$237K to spend this year. \$1,297,000 from Un-assigned fund balance

Warrant Article	Capital Outlay	Reserve & Expendable Fund	Un-assigned Fund Balance
DPW Heavy Equipment	\$ -	\$ 200,000	
Fire and Ambulatnce	\$ -	\$ 100,000	
Emergency Management		\$ 35,000	
Revaluation		\$ 15,000	
Landfill Monitoring		\$ 10,000	
Recreation Buildings & Maintenance		\$ 10,000	
Library Maintenance		\$ 10,000	
Library HVAC Fund		\$ 20,000	
SPCCP/SWPP Capital Reserve		\$ 25,000	
Municipal Buildings Maintenance		\$ 35,000	
Conservation Maintenance		\$ 10,000	
Library Common	\$ 160,000		
Center for Wildlife	\$ 2,500		
Softball Field	\$ 75,000		
Un-anticipated Expenses			\$ 15,000
Harbor Rd. Bridge			\$ 975,000
Perkins Rd. Culvert			\$ 307,000
<b>Town Total</b>	<b>\$ 237,500</b>	<b>\$ 470,000</b>	<b>\$ 1,297,000</b>
<b>School</b>			
<b>Support Personnel CBA</b>	<b>\$ 86,147</b>		
<b>Maintenance Fund</b>			<b>\$ 60,000</b>
<b>School Total</b>	<b>\$ 86,147</b>	<b>\$ -</b>	<b>\$ 60,000</b>

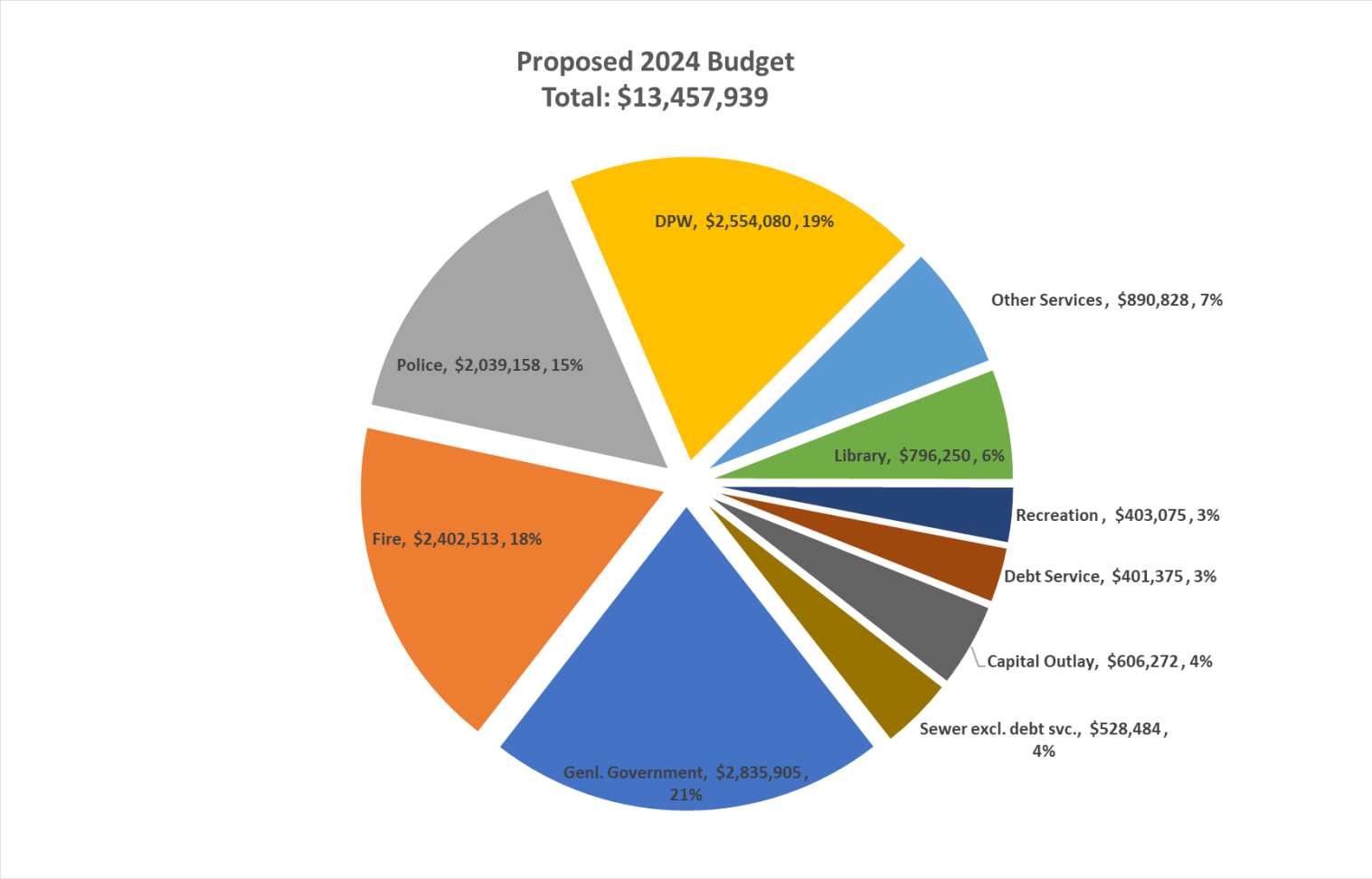
# Warrant Article Presentation

Capital Outlays (one time purchases) are OUTSIDE of Operating Budgets so these numbers are not shown in the Departments spending the funds.

Department	Description	Amount
Town Hall	Security Cameras	\$ 51,050
Polices	Two new Cruisers	\$ 130,000
Recreation	New Truck	\$ 40,000
Building Inspector	New Truck	\$ 40,000
Town Hall	New Computers	\$ 24,500
Polices	Building Security System	\$ 116,830
Public Works	Hot Box and Seawall work	\$ 62,500
Town Hall	Dedicated hup spoke fiber optics	\$ 46,595
Public Works	SPCCP and SWPP (MS4)	\$ 40,000
Town	Parson's Creen Watershed	\$ 54,797
Total		\$ 606,272

The \$606,272 is about 4% for the total \$15.9M Appropriations for the year.

# 2024 Town Budget by Department



**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:**

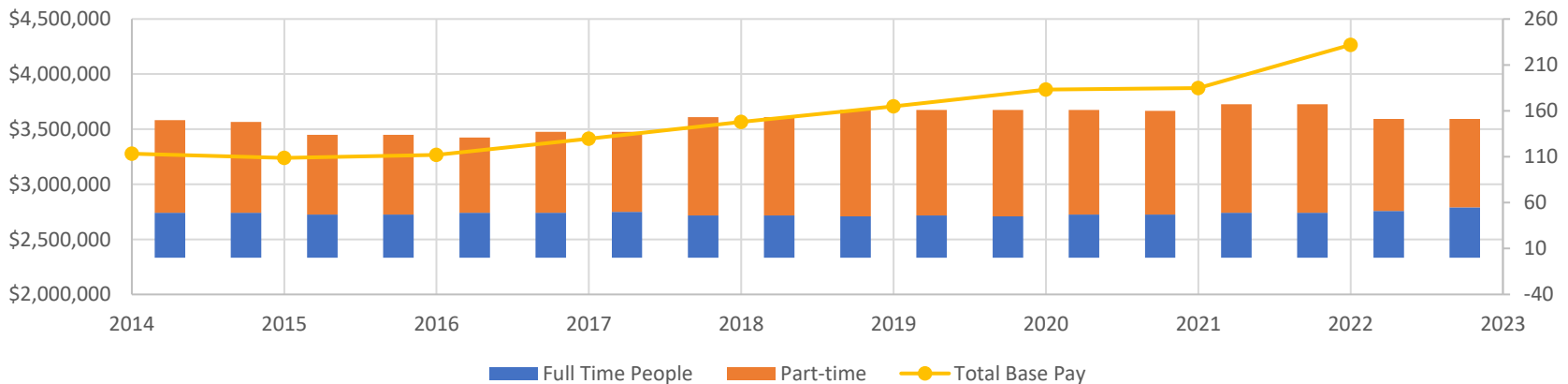
Health Officer, Animal Control, Mosquito Control, Direct Assistance, Cemetery, Beaches, Land Management, Patriotic Purposes, Historic District, Heritage Commission, Conservation and Other Services.

# Town Operating Budget 2024 Plan vs. 2023 Budget Up 8.4% (before warrant articles)

Of the \$12M budget, employees' salaries and benefits account for >33%

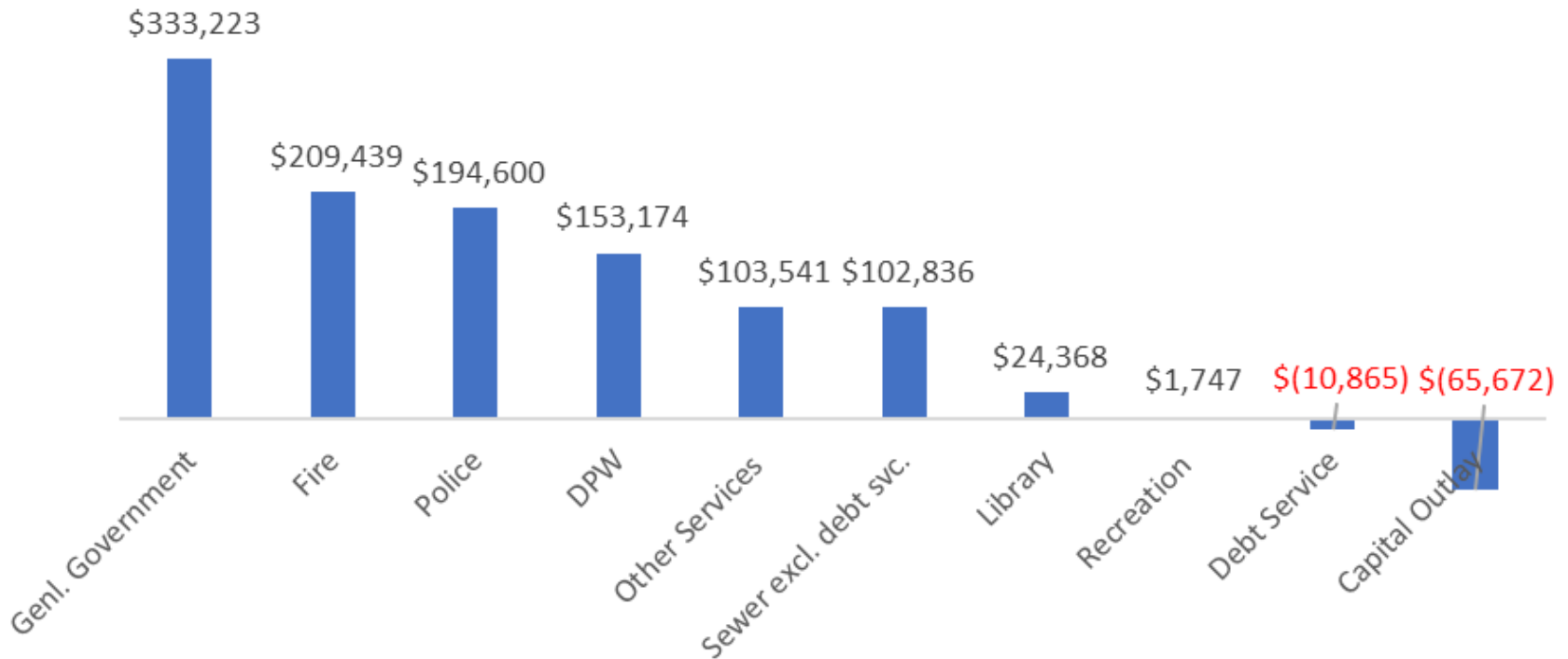
Category	2023	2024P	2024P vs 2023 \$Change	2024P vs 2023 %Change	% of Operating Budget	10 Year \$ Change	10 Year CAGR
Genl. Government	\$ 2,502,682	\$ 2,835,905	\$ 333,223	13.3%	21.1%	\$1,160,935	5.4%
DPW	\$ 2,400,906	\$ 2,554,080	\$ 153,174	6.4%	19.0%	\$986,238	5.0%
Fire	\$ 2,193,074	\$ 2,402,513	\$ 209,439	9.6%	17.9%	\$984,643	5.4%
Police	\$ 1,844,558	\$ 2,039,158	\$ 194,600	10.5%	15.2%	\$702,480	4.3%
Other Services	\$ 787,287	\$ 890,828	\$ 103,541	13.2%	6.6%	\$448,087	7.2%
Library	\$ 771,882	\$ 796,250	\$ 24,368	3.2%	5.9%	\$166,712	2.4%
Capital Outlay	\$ 671,944	\$ 606,272	\$ (65,672)	-9.8%	4.5%	\$516,622	21.1%
Sewer excl. debt svc.	\$ 425,648	\$ 528,484	\$ 102,836	24.2%	3.9%	\$271,322	7.5%
Debt Service	\$ 412,240	\$ 401,375	\$ (10,865)	-2.6%	3.0%	(\$592,150)	-8.7%
Recreation	\$ 401,328	\$ 403,075	\$ 1,747	0.4%	3.0%	\$160,350	5.2%
<b>Total Operating Budget</b>	<b>\$ 12,411,548</b>	<b>\$ 13,457,939</b>	<b>\$ 1,046,391</b>	<b>8.4%</b>		<b>\$ 4,805,239</b>	<b>4.5%</b>

Town Employees

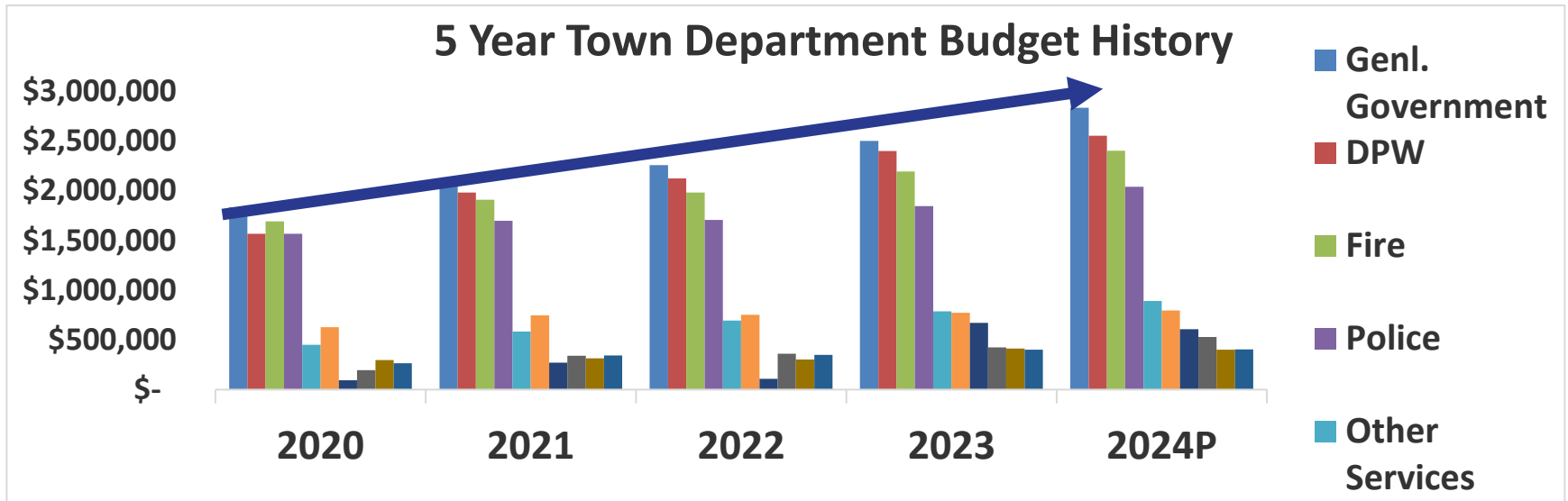


# Town Budget Summary

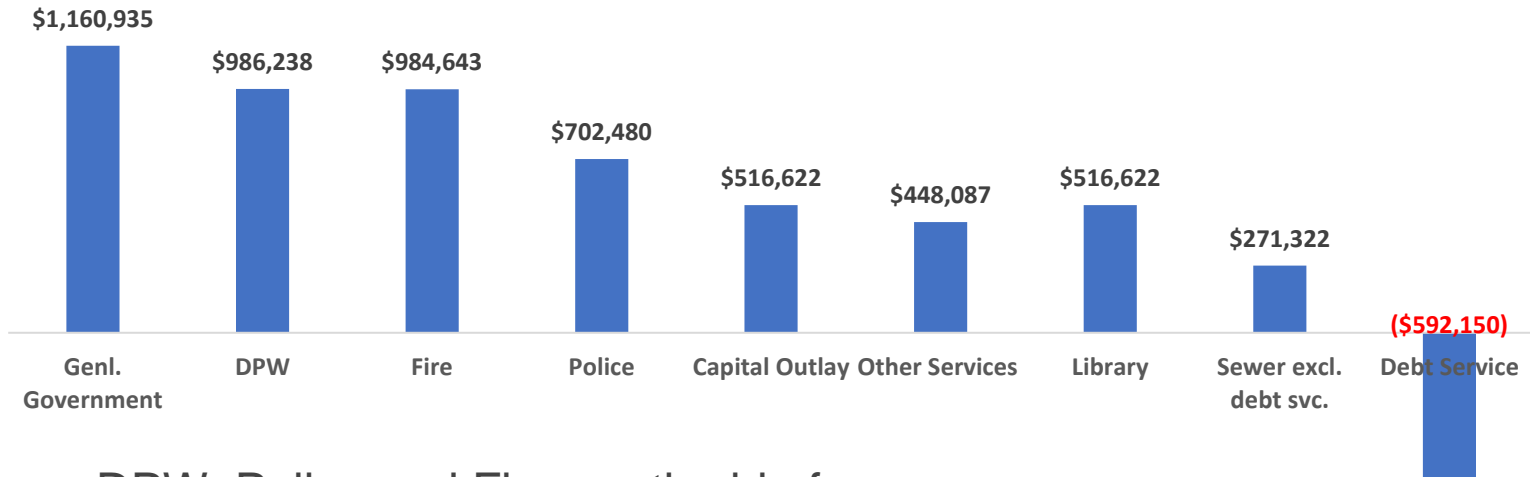
2024 Proposed Budget Increase/Decrease by Department



# 5 and 10 Year View of the Town Department Spend

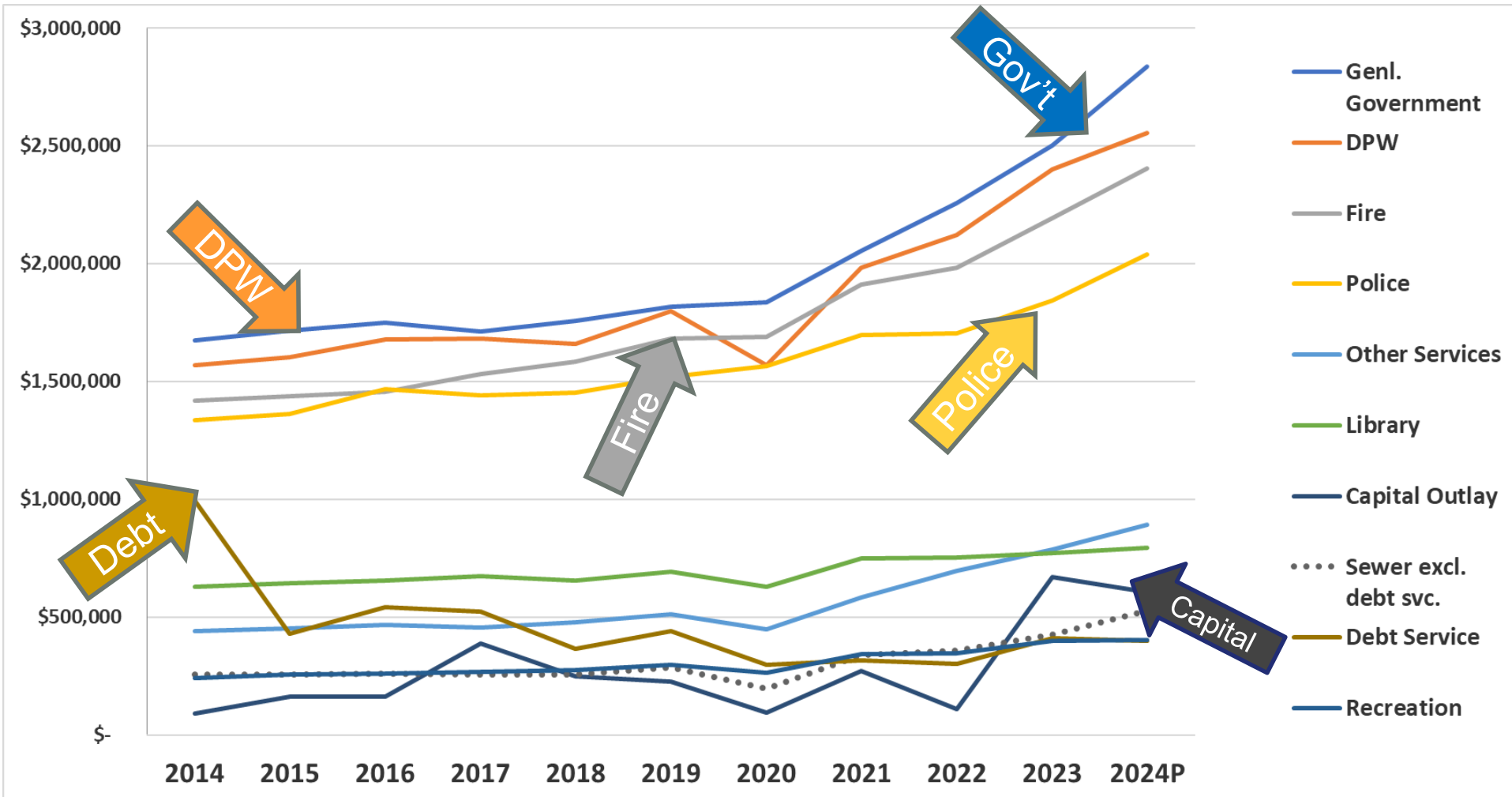


### Change in Department Spending 2024P vs 2014



Town, DPW, Police and Fire are the big four  
 Rye Water Department is just as big at \$2.2M

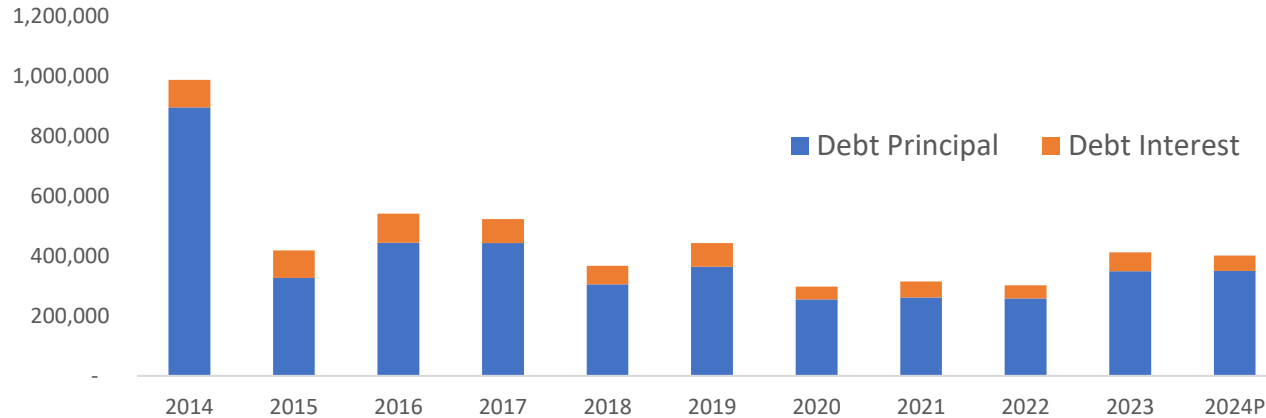
# 10 Year Trend: Big four up, debt down, capital outlays up





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

## Annual Debt Payments



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

Annual Debt Service Expense (interest & principal)

Bond Name	2023	2024	2025	2026	2027	2028
Conservation Land #5	124,025	118,415	112,805	-	-	-
Conservation Land #6	32,650	31,375	30,100	28,825	27,550	26,275
Conservation Land #7	123,610	120,649	117,688	114,727	111,766	108,805
Red Mill Culvert	26,120	25,100	24,080	23,060	22,040	21,020
Water Main Improvement	170,502	170,502	170,502	170,502	170,502	170,502
<b>Total</b>	<b>476,907</b>	<b>466,041</b>	<b>455,175</b>	<b>337,114</b>	<b>331,858</b>	<b>326,602</b>

As stated above, there are projects included in this CIP that anticipate new bonds being issued, **assuming that the projects receive approval and/or go-ahead authorization**. Their estimated costs, not including interest, are:

- Rye Water District projects 2024-2029 for a total of \$13,675,000, not including bond payments. Water District decisions are voted at the Water District Annual Meeting. \*Assuming a 30 year at 4%.
- Rye Conservation Commission Open Space Bond for 3.5 million in 2024. \* Assuming 10-year bond at 4%

# \$1,310,355 in Capital Reserves

## \$1,234,891 in Expendable Trusts

Department	Account #	Purpose	Capital Reserves	Expendable Trusts
Library	103520031	Unanticipated Maintenance		\$ 35,433
Town	103520004	Employee Separation		\$ 252,422
School	103520035	Unanticipated Tuition		\$ 136,044
School	103520046	Technology Fund		\$ 17,720
School	103520025	Building Maintenance		\$ 143,515
School	103520026	Special Education		\$ 211,187
School	103520038	Wedgewood Farm		\$ 67,592
Water	103520040	Storage Tank Maintenance		\$ 192,999
Water	103520018	Unanticipated Maintenance		\$ 156,831
Libray	103520042	Employee Separation		\$ 21,149
Town Buildings	103520033	Unanticipated Maintenance	\$ 203,620	
Fire	103520041	Fire and Ambulance Vehicle	\$ 403,704	
Library	103520039	Replace HVAC	\$ 80,012	
Public Works	103520003	Equipment	\$ 77,486	
Public Works	103520032	Salt Shed	\$ 1,383	
Public Works	103520011	Grove Road Landfill	\$ 7,870	
Town (Clerk)	103520007	Records Restoration	\$ 8,524	
Recreation	103520013	Building Maintenance	\$ 15,952	
Sewer	103520008	Replace Lines	\$ 55,643	
Town	103520043	Building Construction/Renovations	\$ 104,580	
Revaluation	103520044	5-year Townwide Revaluation	\$ 16,000	
Conservation	103520045	Building/Land Maintenance	\$ 38,655	
Town	103520047	Activities & Events for the 400th	\$ 11,963	
Water	103520001	Rsv Replace Equipment	\$ 161,027	
Water	103520030	C/R Equipment and Buildings	\$ 57,596	
Town	103520048	Farragut Sidewalk Capital Reserve	\$ 15	
Rye Beach District	103520013	Rye Beach Funds	\$ 4,495	
Town	103520017	Foss Graveyard	\$ 3,437	
??	103520019	Manuel Fund?	\$ 37,187	
??	103520024	Alma Goodwin Hill	\$ 5,638	
??	103520029	Hyder Family Trust?	\$ 13,231	
??	103520034	Daniel Austin Medicine Chest	\$ 2,041	
Fire	103520037	Fire Dept Donations	\$ 296	
<b>Total</b>			\$ 1,310,355	\$ 1,234,891
<b>All Funds</b>				<b>\$ 2,545,247</b>

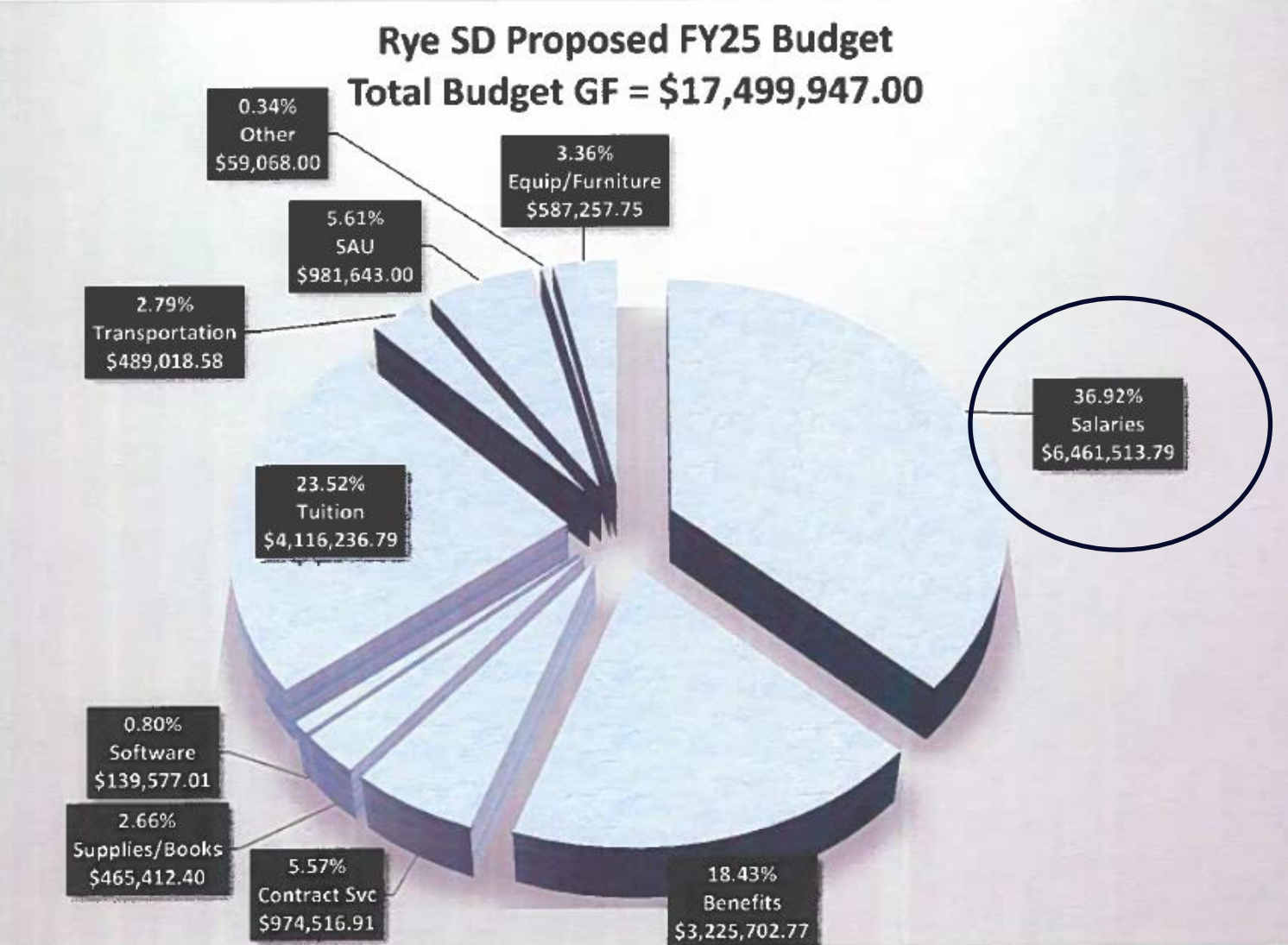
\$1,310,355  
 \$1,234,891  
\$2,796,725  
**\$5,341,972**

Adding un-  
 assigned  
 account  
 balance is  
 about 1/3 of  
 total budget in  
 reserves.

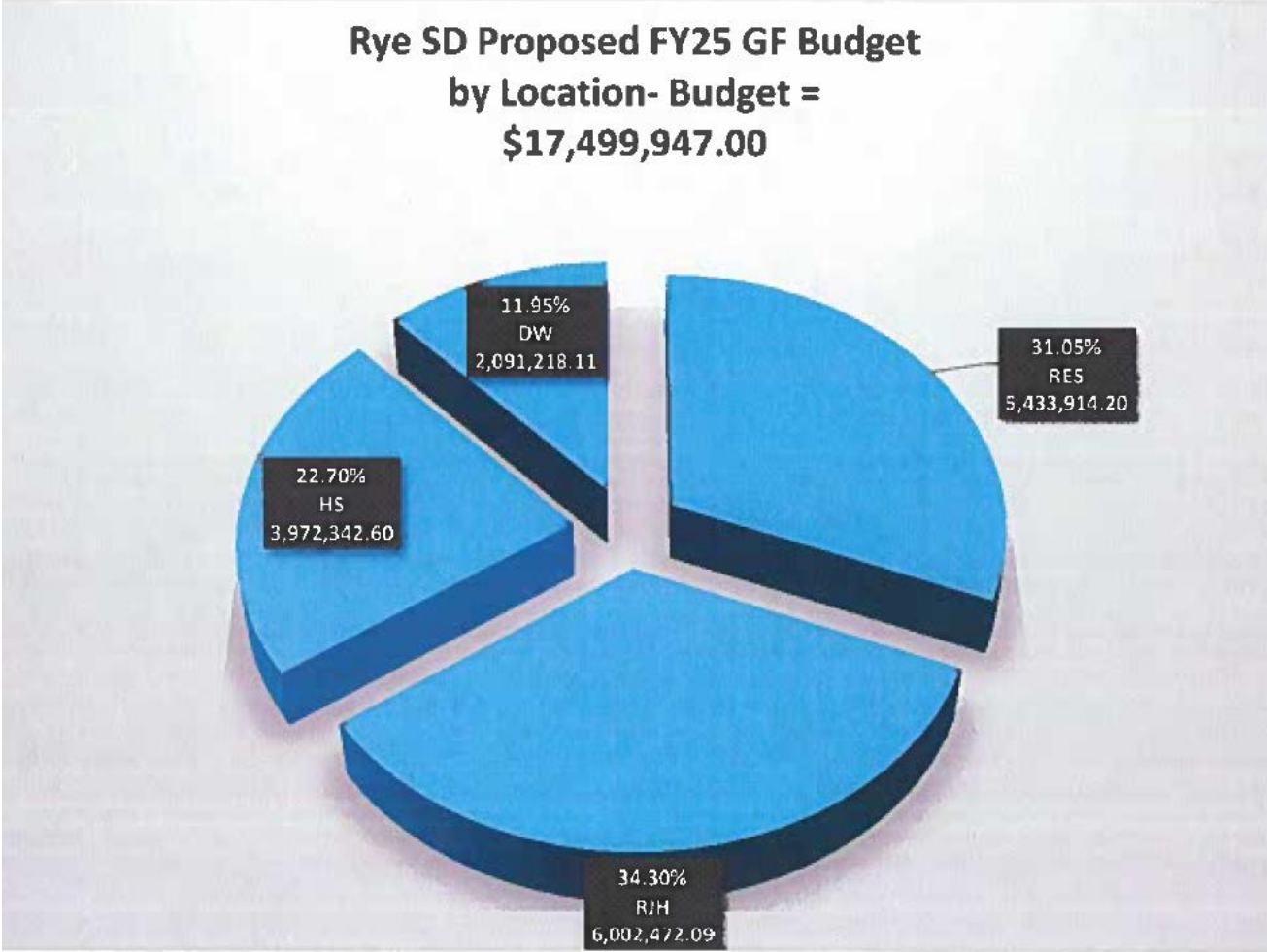
# Table of Contents

- 2023 Tax Rate
- 2024 Town Budget
- 2024 School Budget

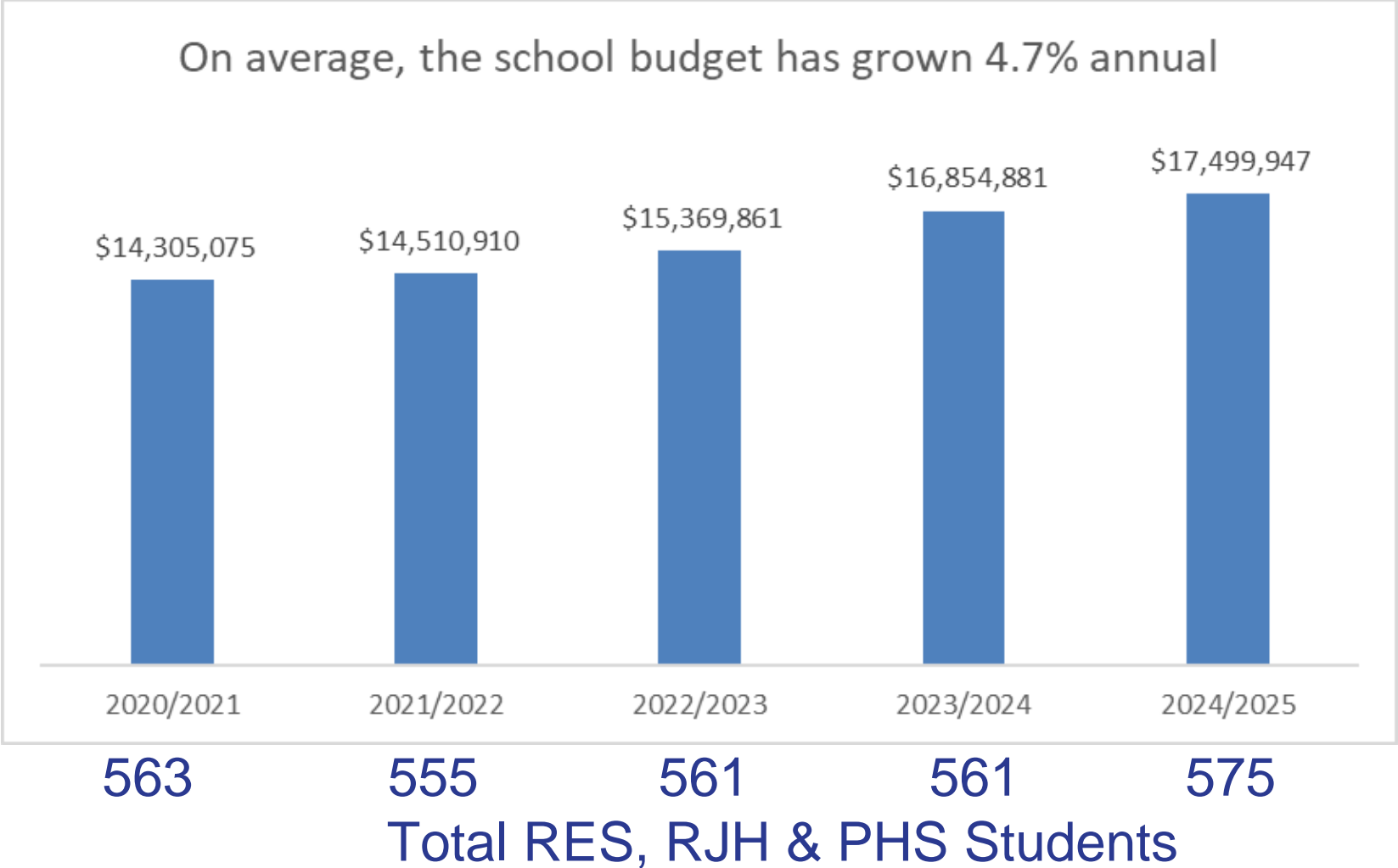
# 2024/25 School Budget by Category



# 2024/25 School Budget: DW, RES, RJH & PHS



# School Budget – 5 year trend (\$3.2M increase over 5 years 22%)



Northeast Urban Region Consumer Price Index (NE CPI) has increased 3.4% over last 5 years.

# 2023/24 School Budget Drivers

## Increases:

- HS Tuition Regular Ed (\$312,958)
- Salaries (\$185,534)
- Benefits (\$176,678)
- New Positions (3) (\$124,888)
- Facilities Costs (\$95,277)

## Decreases:

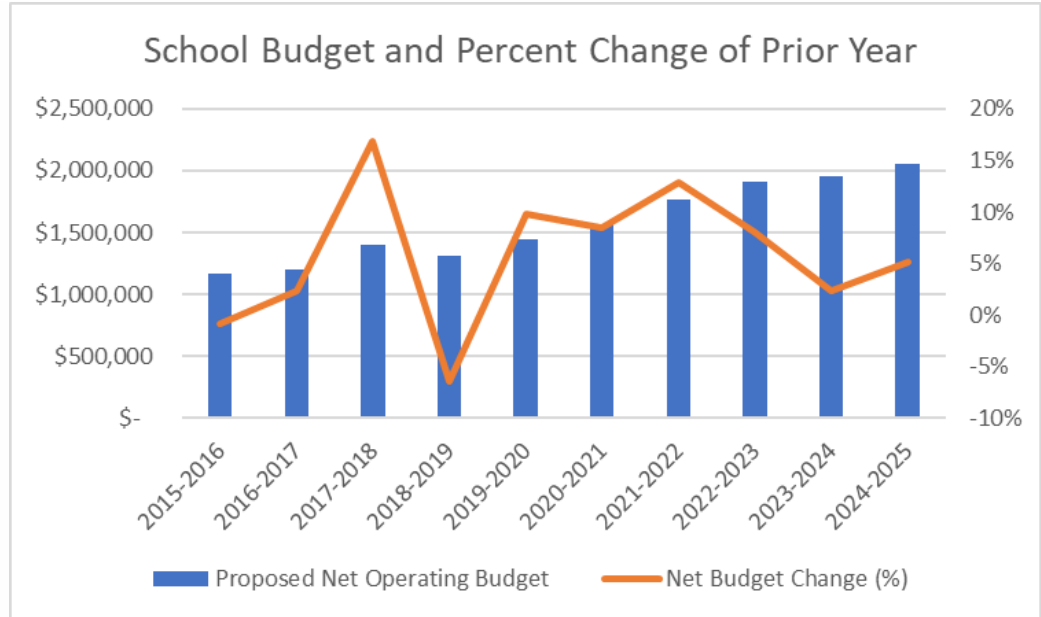
- Building Improvements (\$176,185)
- Contract Services – Spec Ed/Related (\$103,175)
- Special Ed Tuition (\$102,458)
- Regular Ed Transportation (\$74,532)

# SAU 50 Budget

**SAU 50 Cost has gone up \$489,067 or 31% in Five Years.**

## SCHOOL ADMINISTRATIVE UNIT 50 COMPARISON OF NET BUDGET INCREASES

School Year	Proposed Net Operating Budget	Net Budget Change	Net Budget Change Percent
2015-16	1,172,882	(9,626)	-0.81%
2016-17	1,199,970	27,088	2.31%
2017-18	1,401,436	201,466	16.79%
2018-19	1,312,153	(89,283)	-6.37%
2019-20	1,440,111	127,958	9.75%
2020-21	1,562,434	122,323	8.49%
2021-22	1,763,151	200,717	12.85%
2022-23	1,905,450	142,299	8.07%
2023-24	1,951,429	45,979	2.41%
2024-25	2,051,501	100,072	5.13%

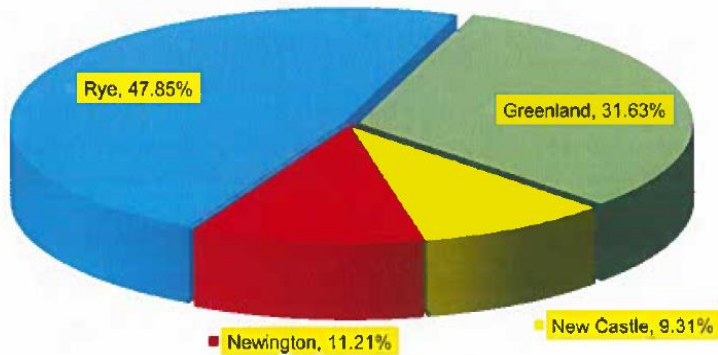


**Ten (10) Year Average Increase is 5.86%**  
**Five (5) Year Average Increase is 7.39%**  
**Three (3) Year Average Increase is 5.20%**



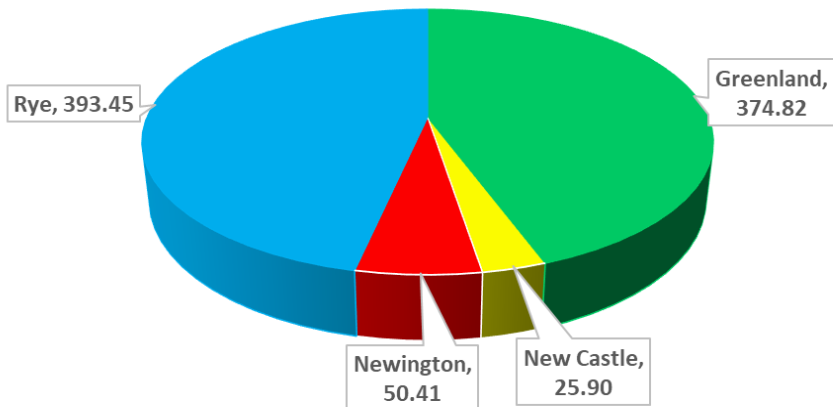
# SAU 50 Budget by Town

Rye's Higher Property value means Rye pays MUCH more than Greenland who has more SAU 50 Students



	APPROPRIATIONS FOR 2024-2025		APPROPRIATIONS FOR 2023-2024		INCREASE (DECREASE)			
Greenland	\$	648,890	31.63%	\$	620,773	31.81%	\$	28,117
New Castle		190,995	9.31%		191,899	9.83%	\$	(904)
Newington		229,973	11.21%		232,901	11.93%	\$	(2,928)
Rye		981,643	47.85%		905,856	46.42%	\$	75,787

Proposed SAU #50 Net Operating Budget (2024-2025)	\$	2,051,501
SAU #50 Net Operating Budget (2023-2024)		1,951,429
Proposed SAU #50 2023-24 Net Budget Increase		100,072
Proposed SAU #50 2023-24 Net Budget Increase Percent		5.13%



## AVERAGE DAILY MEMBERSHIP:

District	2023-24	2024-25	Increase (Decrease)	Percent Change
Greenland	388.62	374.82	(13.8)	(3.55%)
New Castle	26.00	25.90	(0.1)	(0.38%)
Newington	50.49	50.41	(0.1)	(0.16%)
Rye	384.11	393.45	9.3	2.43%
Total:	849.22	844.58	(4.6)	(0.55%)

# SAU 50 Budget by Town

## EQUALIZED VALUATION:

<u>District</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Greenland	\$ 1,200,327,257	\$ 1,471,394,338	\$ 271,067,081	22.58%
New Castle	\$ 1,116,015,968	\$ 1,212,374,324	\$ 96,358,356	8.63%
Newington	\$ 1,204,627,731	\$ 1,282,795,460	\$ 78,167,729	6.49%
Rye	\$ 3,199,642,143	\$ 3,827,393,251	\$ 627,751,108	19.62%
Total:	\$ 6,720,613,099	\$ 7,793,957,373	\$ 1,073,344,274	15.97%

Rye was more than ½ of the total increase in valuation

## AVERAGE DAILY MEMBERSHIP:

<u>District</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
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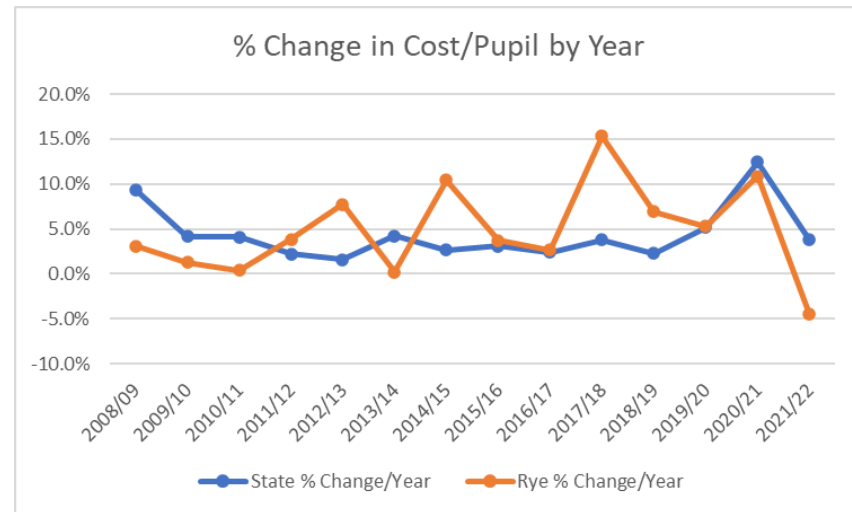
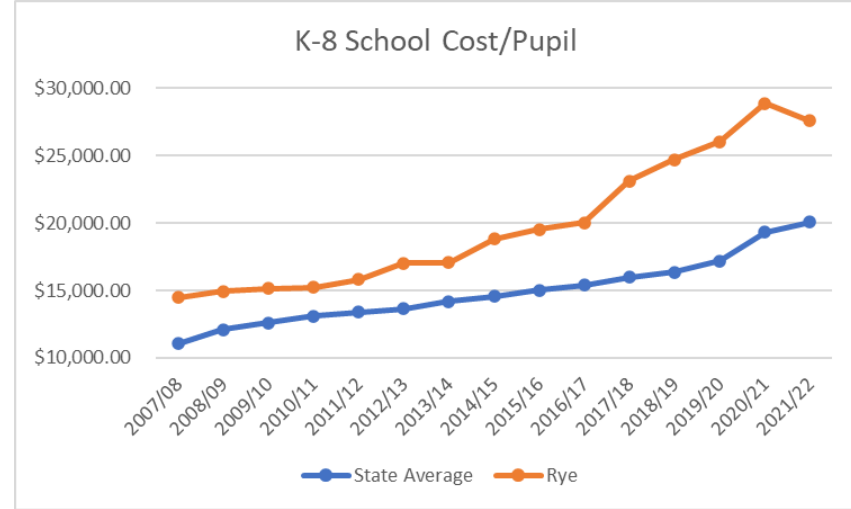
# K-8 Costs Comparison: Rye and Greenland

	Greenland	Budget %	Rye	Budget %	Delta \$	Delta %
Total Budget	\$ 13,886,687		\$ 17,499,947		\$ 3,613,260	
SAU Cost	\$ 648,890	4.67%	\$ 981,643	5.61%		
PHS Tuition	\$ 3,806,748	27.41%	\$ 4,116,237	2.35%		
<b>K-8 Costs</b>	<b>\$ 9,431,049</b>		<b>\$ 12,402,067</b>		<b>\$ 2,971,018</b>	
Salaries	\$ 5,036,630	36.27%	\$ 6,461,514	36.92%		
Benefits	\$ 2,677,144	19.28%	\$ 3,225,703	18.43%		
Salaries & Benefits	\$ 7,713,774	55.55%	\$ 9,687,217	55.35%	<b>\$ 1,973,443</b>	<b>-0.20%</b>
K-8 Students (2023)	371		377		6	
K-8 Cost/Student	<b>\$ 25,421</b>		<b>\$ 32,897</b>		<b>\$ 7,476</b>	
Salary & Ben/Student	<b>\$ 20,792</b>		<b>\$ 25,696</b>		<b>\$ 4,904</b>	

# K-8 School Cost Trends

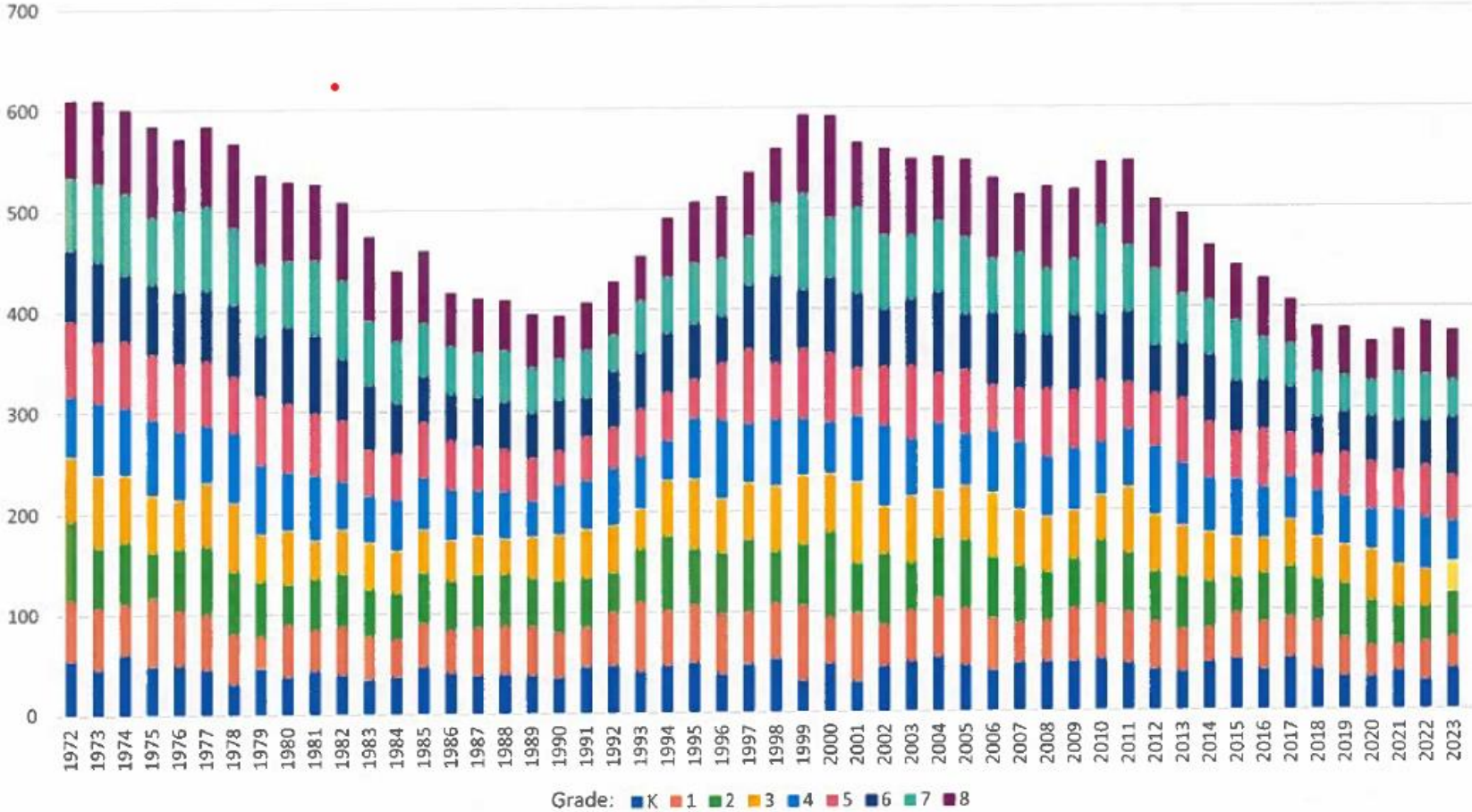
## Rye School District Analysis of Cost per Pupil

School Year	State Average	Rye	%Rye relative to State Average
2007/08	\$ 11,056.68	\$ 14,499.92	131%
2008/09	\$ 12,095.86	\$ 14,953.07	124%
2009/10	\$ 12,599.53	\$ 15,146.37	120%
2010/11	\$ 13,120.20	\$ 15,212.20	116%
2011/12	\$ 13,413.20	\$ 15,796.56	118%
2012/13	\$ 13,627.50	\$ 17,024.07	125%
2013/14	\$ 14,200.30	\$ 17,056.53	120%
2014/15	\$ 14,581.48	\$ 18,834.30	129%
2015/16	\$ 15,033.57	\$ 19,535.14	130%
2016/17	\$ 15,397.60	\$ 20,052.51	130%
2017/18	\$ 15,981.46	\$ 23,123.86	145%
2018/19	\$ 16,345.45	\$ 24,727.29	151%
2019/20	\$ 17,188.49	\$ 26,039.02	151%
2020/21	\$ 19,331.82	\$ 28,864.69	149%
2021/22	\$ 20,060.38	\$ 27,572.37	137%



# Student Population K-8

Rye School Enrollment, 1972-2023



# Non-Monetary Warrant Articles

# Additional School Budget Detail

## 2023/24 School Budget Summary

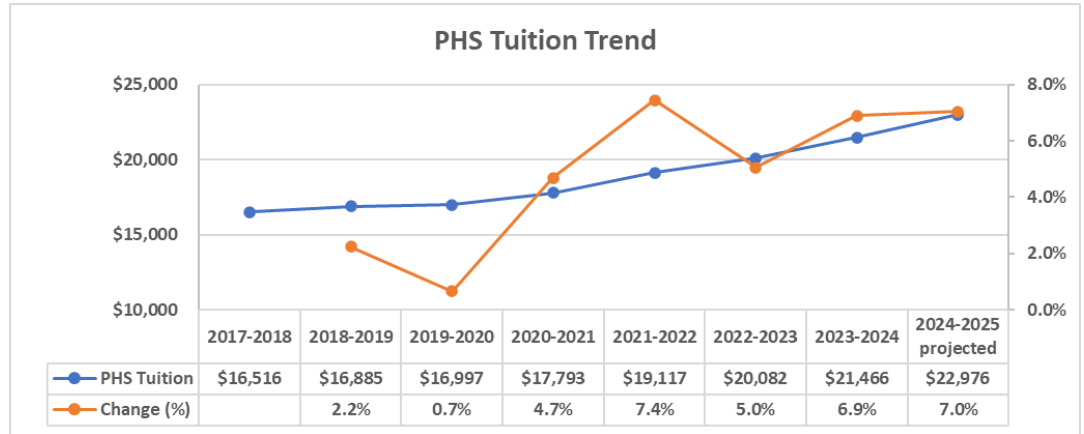
- Overall increase to the General Fund of 3.83%
- Health insurance GMR – increase of 15.6%
- Dental insurance GMR – increase of 4.7%
- Property and Liability GMR – increase of 14.9%
- Worker's Compensation – decrease of 5.9%
- Unemployment – decrease of 10.4%
- CBA teacher salaries on the schedule increased 2.8% plus step
- For teachers off the schedule, administrators and other staff, wages increased 2.8%
- FY25 is year 1 of a new 3-year Pupil Transportation Contract (Busing)



# 2023/24 Budget: PHS Tuition and Trends

## Rye School District FY25 Tuition Projection

Tuition	
Tuition per Reg Ed student*	\$22,976.00
<b>Total Tuition per student (Reg Ed)</b>	<b>\$3,836,992.00</b>
Budget	
Enrollment by Grade	
Grade 9	47.00
Grade 10	45.00
Grade 11	34.00
Grade 12	41.00
<b>Total Enrollment</b>	<b>167.00</b>



## Rye School District FY23 Tuition Comparison Budget to Actual

	Tuition FY24 Budget	Tuition FY24 Actual	Variance
Tuition per Reg Ed student*	\$21,102.00	\$21,466.00	
<b>Total Tuition per student (Reg Ed)</b>	<b>\$3,524,034.00</b>	<b>\$3,391,628.00</b>	<b>\$132,406.00</b>