

ORCSD Budget and Enrollment

Each year, the Oyster River School budget process begins with the School Board setting a budget goal. It attempts to balance funding the district's strategic plan against the projected tax impact on the cooperative communities.

The 2024-25 School Board original budget goals included three options: 3.60% (1,920,100), 4.00% (2,133,444), and 4.32% (2,293,452) spending increases from the approved 2023-24 budget (\$53,336,098).

Over the last decade, the School Board's goal has used a range of increased appropriations rather than a set percentage. For the 2024-25 budget, the goal allows a 3.6 to 4.32 percent increase from the 2023-24 approved appropriations.

Budget Comparisons		2024-Voted	2025 Proposed	%	
General Fund	Fund 10	\$ 51,679,884	\$ 54,415,352	5.3%	\$ 2,735,468
Food Service	Fund 21	\$ 890,214	\$ 1,191,685	33.87%	\$ 301,471
Grants	Fund 22/23	\$ 641,000	\$ 641,000		\$ -
	Warrant # 3		\$ 139,847		
	Warrant # 4	\$ 125,000	\$ 125,000		\$ -
	Warrant # 5		\$ 125,000		
	Total	\$ 53,336,098	\$ 56,637,884	6.19%	\$ 3,301,786
Revenue and Credits		\$ 6,185,735	\$ 7,520,467	21.58%	\$ 1,334,732
Amount to be Apportioned to Towns		\$ 47,150,363	\$ 49,117,417	4.17%	\$ 1,967,054

The School Board's goal includes all warrants articles that require funding. Fund 10 is the largest and is commonly known as the operating budget. Fund 3 is the multiyear contract with the new tutor bargaining unit. Fund 4 sets aside funds to the purchase the middle school solar array. Fund 5 establishes athletic turf fields replacement fund. In total, the proposed budget includes \$3,301,786 for 6.19% over the 23-24 budget. To meet the School Board's goal, \$1,334,732 in new revenue is used to reduce the appropriation request to \$1,967,054 or a 4.17% increase from the 2023-24 budget.

Percentage	Total	
3.60%	1,920,100	
4.00%	2,133,444	
4.32%	2,293,452	
6.19%	3,301,786	Final total of all warrants
4.17%	1,967,054	Using additional revenue to reduce impact \$1,334,732

Revenue Breakdown:			
	<u>MS24 Actual</u>	<u>FY25 Projected</u>	
Fund Balance	500,000	500,000	-
Tuition	3,540,000	3,608,395	68,395
Interest	50,000	75,000	25,000
Food Service	890,214	1,191,685	301,471
Other	30,000	30,000	-
Health Ins Trust Fund	-	250,000	250,000
SPED Trust Fund	-	250,000	250,000
EFA-One Time	6,521	10,067	3,546
Special Education Aid	300,000	300,000	-
Vocational Aid	3,000	3,000	-
Grants	641,000	641,000	-
Medicaid	100,000	100,000	-
			-
Expend Trust	125,000	250,000	125,000
Retained Fund Balance	-	311,320	311,320
	<u>6,185,735</u>	<u>7,520,467</u>	<u>1,334,732</u>

Employee health insurance is a major driver in the school district budget. Each year in October, the district learns its guaranteed maximum rate from their health insurance carrier. For the 2024-25, it was 15% which added \$1,000,000 to the budget. New revenue from the Barrington Tuition Agreement, food service, fund balance, and the Health Insurance, Expendable and Special Education Trust funds reduced the requested appropriation to a 4.17% increase over the 23-24 budget.

	Present Budget Year	Proposed Budget	
<u>Apportionment</u>	<u>FY2024/Tax rate 2023</u>	<u>FY2025/Tax rate 2024</u>	
Durham	54.3861%	54.3861%	
apportioned	\$ 25,643,243	\$ 26,713,047	
less state grant	\$ 1,712,440	\$ 2,027,487	
less state tax	\$ 2,431,391	\$ 2,124,704	
net to apportion	\$ 21,499,413	\$ 22,560,856	\$ 1,061,444
Lee	30.5890%	30.5890%	
apportioned	\$ 14,422,824	\$ 15,024,527	
less state grant	\$ 2,857,640	\$ 2,857,640	
less state tax	\$ 1,078,084	\$ 1,107,028	
net to apportion	\$ 10,487,101	\$ 11,059,859	\$ 572,758
Madbury	15.0250%	15.0250%	
apportioned	\$ 7,084,342	\$ 7,379,892	
less state grant	\$ 1,142,849	\$ 1,142,849	
less state tax	\$ 505,687	\$ 502,269	
net to apportion	\$ 5,435,806	\$ 5,734,774	\$ 298,968

Each town's obligation of the apportionment is determined by student enrollment and the town's appraised property values. Revenue from state education grants and the New Hampshire State Education Tax reduce the apportionment, and the resulting net apportionment is used to calculate the tax rate. Durham is responsible for 54.39% of the proposed budget.

Enrollment and Building Capacity

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Durham	932	950	959	940	930	910	920	911	893
Lee	655	681	697	691	706	668	671	708	698
Madbury	367	369	350	364	367	351	335	325	315
Barrington	98	113	140	165	167	179	178	171	182
Other	3	2	2	2	3	3	2	3	3
Totals	2,055	2,115	2,148	2,162	2,173	2,111	2,106	2,118	2,091

Each year the October 1 student count sets the official district enrollment. Over the last eight years in the cooperative, Lee has shown the most growth in students, while Durhams has been on a slow decline.

2024-25 LRPC Projected Enrollment: 2,015*			
Mast Way 346	Moharimet 287	Middle 574	High 809
2025-26 LRPC Projected Enrollment: 1,988*			
Mast Way 364	Moharimet 301	Middle 542	High 783
2026-27 LRPC Projected Enrollment: 1,978*			
Mast Way 351	Moharimet 290	Middle 558	High 781
2027-28 LRPC Projected Enrollment: 1,981*			
Mast Way 362	Moharimet 300	Middle 576	High 745
2028-29 LRPC Projected Enrollment: 1,973*			
Mast Way 358	Moharimet 296	Middle 591	High 728

The School District's Long Range Planning Committee and The New England School Development Council provide 5 year district enrollment projections. While each building does have some capacity flexibility, a good guideline is 860 for the High School, 640 for the Middle School, 300 for Moharimet, and 350 for Mast Way.

The facilities capital improvement program is a focus in the District's strategic plan. Over the last decade, there have been significant changes to each of the district's schools that have impacted building capacity. Moharimet's capacity was reduced by the removal of temporary modular classrooms, and Mast Way's was increased by the addition of a new classrooms. The High School had undergone security, HVCA upgrades, and athletic field renovations, and as a result of the Barrington tuition agreement, accommodates a significant number of tuition students. This has generated revenue that helped fund the district's capital improvement program. The new middle school was designed to allow for expanded capacity and, recently, there has been discussion of allowing tuition students

