



Proposed Budget
Raymond Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2019 to June 30, 2020

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 15, 2019

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Sharon Stelts		<i>[Signature]</i>
Joseph Swolnier	School Board Rep.	<i>[Signature]</i>
Joshua Mann	VIC CHAIR	<i>[Signature]</i>
Wayne F Welch	School Board Rep.	<i>[Signature]</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2019
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations as Approved by DRA for period ending 6/30/2019	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$8,360,091	\$8,697,756	\$8,756,622	\$0	\$8,756,622	\$0
1200-1299	Special Programs	02	\$5,336,131	\$5,637,608	\$5,753,776	\$0	\$5,753,776	\$0
1300-1399	Vocational Programs	02	\$129,483	\$156,715	\$135,957	\$0	\$135,957	\$0
1400-1499	Other Programs	02	\$317,053	\$386,380	\$427,462	\$0	\$427,462	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	02	\$19,802	\$20,867	\$22,515	\$0	\$22,515	\$0
Instruction Subtotal			\$14,162,560	\$14,899,326	\$15,096,332	\$0	\$15,096,332	\$0
Support Services								
2000-2199	Student Support Services	02	\$1,233,715	\$1,261,683	\$1,263,614	\$0	\$1,263,614	\$0
2200-2299	Instructional Staff Services	02	\$705,031	\$768,892	\$933,714	\$0	\$933,714	\$0
Support Services Subtotal			\$1,938,746	\$2,030,575	\$2,197,328	\$0	\$2,197,328	\$0
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$104,476	\$85,942	\$83,607	\$0	\$83,607	\$0
General Administration Subtotal			\$104,476	\$85,942	\$83,607	\$0	\$83,607	\$0



New Hampshire
Department of
Revenue Administration

2019
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations as Approved by DRA for period ending 6/30/2019	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$676,199	\$718,987	\$767,645	\$0	\$767,645	\$0
2400-2499	School Administration Service	02	\$1,381,939	\$1,437,307	\$1,445,212	\$0	\$1,445,212	\$0
2500-2599	Business	02	\$225,650	\$216,250	\$273,720	\$0	\$273,720	\$0
2600-2699	Plant Operations and Maintenance	02	\$1,806,239	\$1,885,583	\$1,981,979	\$0	\$1,981,979	\$0
2700-2799	Student Transportation	02	\$959,371	\$979,048	\$957,732	\$0	\$957,732	\$0
2800-2999	Support Service, Central and Other	02	\$2,163	\$2,500	\$2,000	\$0	\$2,000	\$0
Executive Administration Subtotal			\$5,051,561	\$5,239,675	\$5,428,288	\$0	\$5,428,288	\$0
Non-Instructional Services								
3100	Food Service Operations	02	\$530,537	\$569,135	\$568,919	\$0	\$568,919	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$530,537	\$569,135	\$568,919	\$0	\$568,919	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$20,712	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$20,712	\$0	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	02	\$697,893	\$673,499	\$648,383	\$0	\$648,383	\$0
5120	Debt Service - Interest	02	\$450,757	\$428,603	\$447,314	\$0	\$447,314	\$0
Other Outlays Subtotal			\$1,148,650	\$1,102,102	\$1,095,697	\$0	\$1,095,697	\$0



New Hampshire
Department of
Revenue Administration

2019
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations as Approved by DRA for period ending 6/30/2019	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	02	\$66,633	\$45,000	\$45,000	\$0	\$45,000	\$0
5222-5229	To Other Special Revenue	02	\$871,069	\$720,000	\$720,000	\$0	\$720,000	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$937,702	\$765,000	\$765,000	\$0	\$765,000	\$0
Total Operating Budget Appropriations					\$25,235,171	\$0	\$25,235,171	\$0



New Hampshire
 Department of
 Revenue Administration

2019
MS-27

Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	05	\$333,076	\$0	\$333,076	\$0
		<i>Purpose: Appropriations to Capital Reserve Funds</i>				
5251	To Capital Reserve Fund	08	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: Appropriate to CRF from surplus funds</i>				
5251	To Capital Reserve Fund	09	\$22,000	\$0	\$22,000	\$0
		<i>Purpose: Appropriate Easement money to Facilities CRF</i>				
Total Proposed Special Articles			\$430,076	\$0	\$430,076	\$0



**New Hampshire
Department of
Revenue Administration**

**2019
MS-27**

Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
0000-0000	Collective Bargaining	03	\$75,702	\$0	\$75,702	\$0
		<i>Purpose: Collective Bargaining Agreement</i>				
4300	Architectural/Engineering	10	\$50,000	\$0	\$0	\$50,000
		<i>Purpose: Establish committee to study the possibility of e</i>				
Total Proposed Individual Articles			\$125,702	\$0	\$75,702	\$50,000



New Hampshire
 Department of
 Revenue Administration

2019
MS-27

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2019	School Board's Estimated Revenues for period ending 6/30/2020	Budget Committee's Estimated Revenues for period ending 6/30/2020
Local Sources					
1300-1349	Tuition	02	\$22,000	\$22,000	\$22,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$170	\$170	\$170
1600-1699	Food Service Sales	02	\$357,135	\$356,919	\$356,919
1700-1799	Student Activities	02	\$40,000	\$40,000	\$40,000
1800-1899	Community Service Activities	02	\$0	\$0	\$0
1900-1999	Other Local Sources	02, 09	\$162,629	\$170,574	\$170,574
Local Sources Subtotal			\$581,934	\$589,663	\$589,663
State Sources					
3210	School Building Aid	02	\$325,149	\$325,149	\$325,149
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid	02	\$77,340	\$100,000	\$100,000
3230	Special Education Aid	02	\$148,924	\$181,780	\$181,780
3240-3249	Vocational Aid	02	\$13,684	\$13,684	\$13,684
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$7,000	\$7,000	\$7,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	02	\$14,982	\$14,982	\$14,982
State Sources Subtotal			\$587,079	\$642,595	\$642,595



New Hampshire
 Department of
 Revenue Administration

2019
MS-27

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2019	School Board's Estimated Revenues for period ending 6/30/2020	Budget Committee's Estimated Revenues for period ending 6/30/2020
Federal Sources					
4100-4539	Federal Program Grants	02	\$350,071	\$350,071	\$350,071
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$205,000	\$205,000	\$205,000
4570	Disabilities Programs	02	\$369,929	\$369,929	\$369,929
4580	Medicaid Distribution	02	\$350,000	\$350,000	\$350,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$1,275,000	\$1,275,000	\$1,275,000
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	08	\$0	\$75,000	\$75,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$75,000	\$75,000
Total Estimated Revenues and Credits			\$2,444,013	\$2,582,258	\$2,582,258



New Hampshire
Department of
Revenue Administration

2019
MS-27

Budget Summary

Item	School Board Period ending 6/30/2020 (Recommended)	Budget Committee Period ending 6/30/2020 (Recommended)
Operating Budget Appropriations	\$25,235,171	\$25,235,171
Special Warrant Articles	\$430,076	\$430,076
Individual Warrant Articles	\$125,702	\$75,702
Total Appropriations	\$25,790,949	\$25,740,949
Less Amount of Estimated Revenues & Credits	\$2,582,258	\$2,582,258
Less Amount of State Education Tax/Grant	\$6,764,751	\$6,764,751
Estimated Amount of Taxes to be Raised	\$16,443,940	\$16,393,940



Supplemental Schedule

1. Total Recommended by Budget Committee	\$25,740,949
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$648,383
3. Interest: Long-Term Bonds & Notes	\$447,314
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$1,095,697
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$24,645,252
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$2,464,525
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$75,702
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 9 + Line 12</i>)	\$28,205,474