



### School Budget Form: Raymond Local School

FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24  
Appropriations and Estimates of Revenue for the Fiscal Year from July 1, 2017 to June 30, 2018  
Form Due Date: 20 days after the meeting

**THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT**  
This form was posted with the warrant on: \_\_\_\_\_

For assistance please contact the NH DRA Municipal and Property Division  
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

#### 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.

School Budget Committee Members	
Printed Name	Signature
Sandra Ellis	<i>Sandra Lee Ellis</i>
John S. Barnes, Jr	<i>John S. Barnes, Jr</i>
Joseph Saylor	<i>Joseph Saylor</i>
David H. Wilson	<i>David H. Wilson</i>
Josua Mann	<i>Josua Mann</i>
Elizabeth McGovern	<i>Elizabeth McGovern</i>
Paul E. Hanley	<i>Paul E. Hanley</i>

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

## Appropriations

Account Code	Description	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended )	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	03	\$8,103,017	\$8,573,432	\$8,482,404	\$0	\$8,482,404	\$0
1200-1299	Special Programs	03	\$4,722,113	\$4,864,008	\$5,069,654	\$0	\$5,069,654	\$0
1300-1399	Vocational Programs	03	\$114,689	\$201,103	\$163,110	\$0	\$163,110	\$0
1400-1499	Other Programs	03	\$297,866	\$353,263	\$376,684	\$0	\$376,684	\$0
1500-1599	Non-Public Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	03	\$17,578	\$17,745	\$18,782	\$0	\$18,782	\$0
<b>Support Services</b>								
2000-2199	Student Support Services	03	\$1,385,699	\$1,500,795	\$1,446,884	\$0	\$1,446,884	\$0
2200-2299	Instructional Staff Services	03	\$666,591	\$609,252	\$654,179	\$0	\$654,179	\$0
<b>General Administration</b>								
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	03	\$84,250	\$81,834	\$82,484	\$0	\$82,484	\$0
<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$676,025	\$695,941	\$726,589	\$0	\$726,589	\$0
2400-2499	School Administration Service	03	\$1,241,178	\$1,271,256	\$1,364,230	\$0	\$1,364,230	\$0
2500-2599	Business	03	\$204,841	\$224,556	\$236,616	\$0	\$236,616	\$0
2600-2699	Plant Operations and Maintenance	03	\$1,731,883	\$1,771,632	\$1,841,896	\$0	\$1,841,896	\$0
2700-2799	Student Transportation	03	\$916,735	\$923,670	\$979,585	\$0	\$979,585	\$0
2800-2999	Support Service, Central and Other	03	\$2,620	\$2,500	\$2,600	\$0	\$2,600	\$0
<b>Non-Instructional Services</b>								
3100	Food Service Operations	03	\$538,193	\$558,305	\$558,900	\$0	\$558,900	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$8,400	\$0	\$0	\$0	\$0	\$0

Account Code	Description	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
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
<b>Other Outlays</b>								
5110	Debt Service - Principal	03	\$758,949	\$729,248	\$697,894	\$0	\$697,894	\$0
5120	Debt Service - Interest	03	\$407,919	\$429,260	\$450,757	\$0	\$450,757	\$0
<b>Fund Transfers</b>								
5220-5221	To Food Service	03	\$35,027	\$1	\$20,000	\$0	\$20,000	\$0
5222-5229	To Other Special Revenue	03	\$884,165	\$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
<b>Total Proposed Appropriations</b>			<b>\$22,797,738</b>	<b>\$23,527,801</b>	<b>\$23,893,248</b>	<b>\$0</b>	<b>\$23,893,248</b>	<b>\$0</b>

## Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended )	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended )	Budget Committee's Appropriations Ensuing FY (Not Recommended)
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	02	\$0	\$0	\$9,425,000	\$0	\$9,425,000	\$0
	<b>Purpose:</b> Elementary School Construction							
5120	Debt Service - Interest	02	\$0	\$0	\$235,625	\$0	\$235,625	\$0
	<b>Purpose:</b> Elementary School Construction							
5251	To Capital Reserve Fund	06	\$0	\$0	\$214,000	\$0	\$214,000	\$0
	<b>Purpose:</b> Capital Reserve Funds							
5251	To Capital Reserve Fund	07	\$0	\$0	\$50,000	\$0	\$0	\$50,000
	<b>Purpose:</b> To Capital Reserve Fund from Fund Balance Surplus							
<b>Special Articles Recommended</b>			<b>\$0</b>	<b>\$0</b>	<b>\$9,924,625</b>	<b>\$0</b>	<b>\$9,874,625</b>	<b>\$50,000</b>

## Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended )	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended )	Budget Committee's Appropriations Ensuing FY (Not Recommended)
0000-0000	Collective Bargaining	04	\$0	\$0	\$86,114	\$0	\$86,114	\$0
	<b>Purpose:</b> Collective Bargaining Agreement							
<b>Individual Articles Recommended</b>			<b>\$0</b>	<b>\$0</b>	<b>\$86,114</b>	<b>\$0</b>	<b>\$86,114</b>	<b>\$0</b>

## Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Local Sources</b>					
1300-1349	Tuition	03	\$45,000	\$45,000	\$45,000
1400-1449	Tranportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$130	\$130	\$130
1600-1699	Food Service Sales	03	\$332,305	\$332,900	\$332,900
1700-1799	Student Activities	03	\$70,000	\$70,000	\$70,000
1800-1899	Community Service Activities	03	\$0	\$0	\$0
1900-1999	Other Local Sources	03	\$55,000	\$110,472	\$110,472
<b>State Sources</b>					
3210	School Building Aid	03	\$356,923	\$342,428	\$342,428
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	03	\$260,790	\$260,790	\$260,790
3240-3249	Vocational Aid	03	\$27,000	\$27,000	\$27,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	03	\$7,000	\$7,000	\$7,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	03	\$10,077	\$10,077	\$10,077
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	03	\$340,666	\$340,666	\$340,666
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$219,000	\$219,000	\$219,000
4570	Disabilities Programs	03	\$379,334	\$379,334	\$379,334
4580	Medicaid Distribution	03	\$300,000	\$300,000	\$300,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes	02	\$0	\$9,425,000	\$9,425,000
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Reserve Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
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	07	\$0	\$50,000	\$0
9999	Fund Balance to Reduce Taxes		\$599,058	\$0	\$0
<b>Total Estimated Revenues and Credits</b>			<b>\$3,002,283</b>	<b>\$11,919,797</b>	<b>\$11,869,797</b>

## Budget Summary

Item	Current Year	School Board Ensuing Year	Budget Committee Ensuing Year
Operating Budget Appropriations Recommended	\$23,285,668	\$23,893,248	\$23,893,248
Special Warrant Articles Recommended	\$214,000	\$9,924,625	\$9,874,625
Individual Warrant Articles Recommended	\$242,133	\$86,114	\$86,114
TOTAL Appropriations Recommended	\$23,741,801	\$33,903,987	\$33,853,987
Less: Amount of Estimated Revenues & Credits	\$3,002,283	\$11,919,797	\$11,869,797
Estimated Amount of State Education Tax/Grant		\$7,376,291	\$7,376,291
Estimated Amount of Taxes to be Raised for Education		\$14,607,899	\$14,607,899

## Budget Committee Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$33,853,987</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$697,894
3. Interest: Long-Term Bonds & Notes	\$686,382
4. Capital outlays funded from Long-Term Bonds & Notes	\$9,425,000
5. Mandatory Assessments	\$0
6. Total Exclusions <i>(Sum of Lines 2 through 5 above)</i>	\$10,809,276
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$23,044,711</b>
8. 10% of Amount Recommended, Less Exclusions <i>(Line 7 x 10%)</i>	\$2,304,471
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$86,114
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount <i>(Difference of Lines 9 and 10)</i>	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted At Meeting: <i>(Line 1 + Line 8 + Line 11 + Line 12)</i></b>	<b>\$36,158,458</b>