



2018
MS-27

School Budget Form

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, 2018 to June 30, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: JANUARY 26, 2018

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 |
|--------------------|-------------------|--------------------|
| Joseph Sculnier | School Board Rep. | Joseph Sculnier |
| Elizabeth McGovern | Bud. Com. | Elizabeth McGovern |
| JACK BARNEZ, JR | TOWN BUDGET REP | Jack Barnez |
| JOSHUA MANN | BUD COM | Joshua Mann |
| Richard Rousseau | Bud Com | Richard Rousseau |
| Sandra Lee Ellis | Bud Com | Sandra Lee Ellis |

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/>



**2018
MS-27**

Appropriations

| Account | Purpose | Article | 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) |
|--|---|---------|----------------------------|---|---|---|--|--|
| Instruction | | | | | | | | |
| 1100-1199 | Regular Programs | 02 | \$8,012,434 | \$8,506,152 | \$8,371,698 | \$0 | \$8,371,698 | \$0 |
| 1200-1299 | Special Programs | 02 | \$4,801,837 | \$5,099,795 | \$5,584,646 | \$0 | \$5,584,646 | \$0 |
| 1300-1399 | Vocational Programs | 02 | \$134,995 | \$163,110 | \$156,715 | \$0 | \$156,715 | \$0 |
| 1400-1499 | Other Programs | 02 | \$373,862 | \$376,684 | \$386,380 | \$0 | \$386,380 | \$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 | \$16,814 | \$18,782 | \$20,867 | \$0 | \$20,867 | \$0 |
| Instruction Subtotal | | | \$13,339,942 | \$14,164,523 | \$14,520,306 | \$0 | \$14,520,306 | \$0 |
| Support Services | | | | | | | | |
| 2000-2199 | Student Support Services | 02 | \$1,344,690 | \$1,448,258 | \$1,242,821 | \$0 | \$1,242,821 | \$0 |
| 2200-2299 | Instructional Staff Services | 02 | \$610,913 | \$654,179 | \$758,350 | \$0 | \$758,350 | \$0 |
| Support Services Subtotal | | | \$1,955,603 | \$2,102,437 | \$2,001,171 | \$0 | \$2,001,171 | \$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 | \$95,605 | \$82,484 | \$85,942 | \$0 | \$85,942 | \$0 |
| General Administration Subtotal | | | \$95,605 | \$82,484 | \$85,942 | \$0 | \$85,942 | \$0 |



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MS-27**

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|---|---|---------|----------------------------|---|---|---|--|--|
| Executive Administration | | | | | | | | |
| 2320 (310) | SAU Management Services | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2320-2399 | All Other Administration | 02 | \$670,965 | \$727,515 | \$718,987 | \$0 | \$718,987 | \$0 |
| 2400-2499 | School Administration Service | 02 | \$1,274,491 | \$1,370,275 | \$1,437,307 | \$0 | \$1,437,307 | \$0 |
| 2500-2599 | Business | 02 | \$213,606 | \$238,539 | \$216,250 | \$0 | \$216,250 | \$0 |
| 2600-2699 | Plant Operations and Maintenance | 02 | \$1,695,884 | \$1,855,053 | \$1,885,583 | \$0 | \$1,885,583 | \$0 |
| 2700-2799 | Student Transportation | 02 | \$923,710 | \$979,585 | \$979,048 | \$0 | \$979,048 | \$0 |
| 2800-2999 | Support Service, Central and Other | 02 | \$6,152 | \$2,600 | \$2,500 | \$0 | \$2,500 | \$0 |
| Executive Administration Subtotal | | | \$4,784,808 | \$5,173,567 | \$5,239,675 | \$0 | \$5,239,675 | \$0 |
| Non-Instructional Services | | | | | | | | |
| 3100 | Food Service Operations | 02 | \$529,106 | \$567,700 | \$569,135 | \$0 | \$569,135 | \$0 |
| 3200 | Enterprise Operations | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Non-Instructional Services Subtotal | | | \$529,106 | \$567,700 | \$569,135 | \$0 | \$569,135 | \$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 | | \$6,893 | \$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 | | | \$6,893 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Outlays | | | | | | | | |
| 5110 | Debt Service - Principal | 02 | \$729,248 | \$697,894 | \$673,499 | \$0 | \$673,499 | \$0 |
| 5120 | Debt Service - Interest | 02 | \$429,260 | \$450,757 | \$428,603 | \$0 | \$428,603 | \$0 |
| Other Outlays Subtotal | | | \$1,158,508 | \$1,148,651 | \$1,102,102 | \$0 | \$1,102,102 | \$0 |



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Appropriations

| Account | Purpose | Article | 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) |
|--|-------------------------------------|---------|----------------------------|---|---|---|--|--|
| Fund Transfers | | | | | | | | |
| 5220-5221 | To Food Service | 02 | \$38,296 | \$20,000 | \$45,000 | \$0 | \$45,000 | \$0 |
| 5222-5229 | To Other Special Revenue | 02 | \$757,135 | \$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 | | | \$795,431 | \$740,000 | \$765,000 | \$0 | \$765,000 | \$0 |
| Total Operating Budget Appropriations | | | \$22,665,896 | \$23,979,362 | \$24,283,331 | \$0 | \$24,283,331 | \$0 |



**2018
MS-27**

Special Warrant Articles

| Account | Purpose | Article | 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) |
|---|------------------------------|---------|----------------------------|---|---|---|--|--|
| 5251 | To Capital Reserve Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5252 | To Expendable Trust Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5253 | To Non-Expendable Trust Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5251 | To Capital Reserve Fund | 05 | \$214,000 | \$0 | \$235,400 | \$0 | \$235,400 | \$0 |
| <i>Purpose: Appropriations to Capital Reserve Funds</i> | | | | | | | | |
| 5251 | To Capital Reserve Fund | 06 | \$0 | \$0 | \$50,000 | \$0 | \$50,000 | \$0 |
| <i>Purpose: Appropriate to CRF from surplus funds</i> | | | | | | | | |
| Total Proposed Special Articles | | | \$214,000 | \$0 | \$285,400 | \$0 | \$285,400 | \$0 |



**2018
MS-27**

Individual Warrant Articles

| Account | Purpose | Article | 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 | 03 | \$86,114 | \$0 | \$408,424 | \$0 | \$408,424 | \$0 |
| <i>Purpose: Collective Bargaining Agreement</i> | | | | | | | | |
| Total Proposed Individual Articles | | | \$86,114 | \$0 | \$408,424 | \$0 | \$408,424 | \$0 |



**2018
MS-27**

Revenues

| Account | Source | Article | Revised Revenues Current Year | School Board's Estimated Revenues | Budget Committee's Estimated Revenues |
|-------------------------------|------------------------------|---------|----------------------------------|--------------------------------------|--|
| Local Sources | | | | | |
| 1300-1349 | Tuition | 02 | \$37,000 | \$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 | \$355,700 | \$357,135 | \$357,135 |
| 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 | \$149,064 | \$162,629 | \$162,629 |
| Local Sources Subtotal | | | \$581,934 | \$581,934 | \$581,934 |
| State Sources | | | | | |
| 3210 | School Building Aid | 02 | \$341,486 | \$325,149 | \$325,149 |
| 3215 | Kindergarten Building Aid | | \$0 | \$0 | \$0 |
| 3220 | Kindergarten Aid | | \$0 | \$0 | \$0 |
| 3230 | Special Education Aid | 02 | \$181,780 | \$181,780 | \$181,780 |
| 3240-3249 | Vocational Aid | 02 | \$18,589 | \$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 | \$10,077 | \$14,982 | \$14,982 |
| State Sources Subtotal | | | \$558,932 | \$542,595 | \$542,595 |



**2018
MS-27**

Revenues

| Account | Source | Article | Revised Revenues Current Year | School Board's Estimated Revenues | Budget Committee's Estimated Revenues |
|---|---|---------|----------------------------------|--------------------------------------|--|
| 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 | 06 | \$0 | \$50,000 | \$50,000 |
| 9999 | Fund Balance to Reduce Taxes | | \$0 | \$0 | \$0 |
| Other Financing Sources Subtotal | | | \$0 | \$50,000 | \$50,000 |
| Total Estimated Revenues and Credits | | | \$2,415,866 | \$2,449,529 | \$2,449,529 |



Budget Summary

| Item | Current Year | School Board Ensuing FY (Recommended) | Budget Committee Ensuing FY (Recommended) |
|---|--------------|---|---|
| Operating Budget Appropriations | \$23,285,667 | \$24,283,331 | \$24,283,331 |
| Special Warrant Articles | \$8,670,250 | \$285,400 | \$285,400 |
| Individual Warrant Articles | \$242,133 | \$408,424 | \$408,424 |
| Total Appropriations | \$32,198,050 | \$24,977,155 | \$24,977,155 |
| Less Amount of Estimated Revenues & Credits | \$10,625,189 | \$2,449,529 | \$2,449,529 |
| Less Amount of State Education Tax/Grant | | \$7,034,459 | \$7,034,459 |
| Estimated Amount of Taxes to be Raised | | \$15,493,167 | \$15,493,167 |



Supplemental Schedule

| | |
|--|---------------------|
| 1. Total Recommended by Budget Committee | \$24,977,155 |
| Less Exclusions: | |
| 2. Principal: Long-Term Bonds & Notes | \$673,499 |
| 3. Interest: Long-Term Bonds & Notes | \$428,603 |
| 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>) | \$1,102,102 |
| 7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>) | \$23,875,053 |
| 8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>) | \$2,387,505 |
| Collective Bargaining Cost Items: | |
| 9. Recommended Cost Items (Prior to Meeting) | \$408,424 |
| 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 11 + Line 12</i>) | \$27,364,660 |