

SCHOOL BUDGET FORM

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

OF: WINNISQUAM REGIONAL SCHOOL DISTRICT, TILTON, NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2014 to June 30, 2015

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

- 1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
- 2. Hold at least one public hearing on this budget.
- 3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): 3/6/2014

BUDGET COMMITTEE

Please sign in ink.

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.

Wendy L. Gaudin
James Tanguay
John White
Greg Scott
John T. ...

Justin Blum
Kim Felton

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
 MUNICIPAL SERVICES DIVISION
 P.O. BOX 487, CONCORD, NH 03302-0487
 (603)230-5090

MS-27 Budget - School District of Winnisquam Regional FY 2014/15

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/2012 to 6/30/2013	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing Fiscal Year (Recommended)	School Board's Appropriations Ensuing Fiscal Year (Not Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Not Recommended)
INSTRUCTION								
1100-1199	Regular Programs	2	7,263,892	7,600,777	7,548,729		7,479,626	69,103
1200-1299	Special Programs	2	3,478,176	3,699,214	3,862,432		3,852,632	9,600
1300-1399	Vocational Programs	2	397,840	455,013	485,057		485,057	-
1400-1499	Other Programs	2	427,497	423,734	461,414		461,414	-
1500-1599	Non-Public Programs							
1600-1699	Adult/Continuing Ed. Programs							
1700-1799	Community/Jr.College Ed. Programs							
1800-1899	Community Service Programs							
SUPPORT SERVICES								
2000-2199	Student Support Services	2	1,400,439	1,484,049	1,461,895		1,461,895	-
2200-2299	Instructional Staff Services	2	534,020	601,258	595,598		595,598	-
GENERAL ADMINISTRATION								
2310 840	School Board Contingency							
2310-2319	Other School Board	2	157,698	353,106	346,239		313,954	32,285
EXECUTIVE ADMINISTRATION								
2320-310	SAU Management Services	2	735,292	721,759	739,606		739,606	-
2320-2399	All Other Administration	2	502,857	569,517	709,741		627,741	82,000
2400-2499	School Administration Service	2	1,283,836	1,306,596	1,326,665		1,326,665	-
2500-2599	Business	2	294,196	310,046	324,869		324,869	-
2600-2699	Operation & Maintenance of Plant	2	2,522,171	2,459,935	2,477,012		2,477,012	-
2700-2799	Student Transportation	2	1,024,751	1,101,904	1,179,830		1,179,830	-
2800-2999	Support Service Central & Other							
NON-INSTRUCTIONAL SERVICES								
3100	Food Service Operations				45,996		-	45,996
3200	Enterprise Operations							

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FACILITIES ACQUISITION AND CONSTRUCTION								
4100	Site Acquisition							
4200	Site Improvement							
4300	Architectural/Engineering							
4400	Educational Specification Develop.							
4500	Building Acquisition/Construction							
4600	Building Improvement Services							
4900	Other Facilities Acquisition and Construction Services	2	255,764	614,211				
OTHER OUTLAYS								
5110	Debt Service - Principal	2	1,608,141	1,581,847	1,547,823		1,547,823	0
5120	Debt Service - Interest	2	324,051	285,327	246,784		246,784	0
FUND TRANSFERS								
5220-5221	To Food Service	2	648,716	647,020	654,155		654,155	0
5222-5229	To Other Special Revenue	2	1,031,076	999,000	968,000		968,000	0
5230-5239	To Capital Projects	2	500,000	475,000				
5254	To Agency Funds			18,989				
5300-5399	Intergovernmental Agency Alloc.							
SUPPLEMENTAL								
DEFICIT								
Operating Budget Total				24,390,413	25,708,302	24,981,845	24,742,661	239,184

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3, VI, as: 1) appropriations in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Expenditures		Appropriations		School Board's Appropriations		Budget Committee's Approp.		
		for Year 7/1/2012 to 6/30/2013	Current Year As Approved by DRA	WARR. ART.#	Ensuing Fiscal Year (Recommended)	(Not Recommended)	Ensuing Fiscal Year (Recommended)	(Not Recommended)		
5251	To Capital Reserves		475,000	6	450,000		450,000		450,000	
5252	To Expendable Trust									
5253	To Special Account		18,989							
1100	Petitioned Article - Full Day Kindergarden			9		291,058			291,058	
SPECIAL ARTICLES RECOMMENDED						450,000		291,058	450,000	291,058

****INDIVIDUAL WARRANT ARTICLES****

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be:
 1) Negotiated cost items for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already available; or 4) Deficit appropriations for the current year which must be funded through taxation.

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Expenditures		Appropriations		School Board's Appropriations		Budget Committee's Approp.	
		for Year 7/1/2012 to 6/30/2013	Prior Year As Approved by DRA	WARR. ART.#	Ensuing Fiscal Year (Recommended)	(Not Recommended)	Ensuing Fiscal Year (Recommended)	(Not Recommended)	
1100-2152	Negotiated cost items Teachers CBA			3	609,674		609,674		
1100-2390	Negotiated cost items Paraprofessional CBA		30,833	4	157,058		157,058		
2620-2630	Negotiated cost items Custodians CBA			5	15,708		15,708		
4500	Capital Reserve Improvements Bldg		614,211	7	711,975		711,975		
1420	Add Football to Athletic Program			8	28,000		28,000		
1420	Appropriate Funds to Support Football		1						
INDIVIDUAL ARTICLES RECOMMENDED					645,045		1,522,415		1,522,415

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
REVENUE FROM LOCAL SOURCES					
1300-1349	Tuition		62,000	62,000	62,000
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		5,000	5,000	5,000
1600-1699	Food Service Sales		330,020	340,305	340,305
1700-1799	Student Activities		2,000	2,000	2,000
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		401,962	272,107	272,107
REVENUE FROM STATE SOURCES					
3210	School Building Aid		864,141	847,128	847,128
3220	Kindergarten Aid				
3215	Kindergarten Building Aid				
3230	Catastrophic Aid		174,443	257,250	257,250
3240-3249	Vocational Aid		62,200	65,000	65,000
3250	Adult Education				
3260	Child Nutrition		8,000	8,000	8,000
3270	Driver Education				
3290-3299	Other State Sources		1,856	1,856	1,856
REVENUE FROM FEDERAL SOURCES					
4100-4539	Federal Program Grants		532,000	537,000	537,000
4540	Vocational Education		52,000	56,000	56,000
4550	Adult Education				
4560	Child Nutrition		309,000	305,850	305,850
4570	Disabilities Programs		415,000	375,000	375,000
4580	Medicaid Distribution		180,000	190,000	190,000
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
OTHER FINANCING SOURCES					
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds		8,000	10,000	10,000
5230	Transfer from Capital Project Funds		39,554		
5251	Transfer from Capital Reserve Funds	7	614,211	711,975	711,975

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
OTHER FINANCING SOURCES (Cont.)					
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance	6	493,989	450,000	450,000
	Fund Balance to Reduce Taxes		311,715	351,249	351,249
	Total Estimated Revenue & Credits		4,867,091	4,847,720	4,847,720

****BUDGET SUMMARY****

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	25,708,302	24,981,845	24,742,661
Special Warrant Articles Recommended (from page 4)		450,000	450,000
Individual Warrant Articles Recommended (from page 4)		1,522,415	1,522,415
TOTAL Appropriations Recommended	25,708,302	26,954,260	26,715,076
Less: Amount of Estimated Revenues & Credits (from above)	4,867,091	4,847,720	4,847,720
Less: Amount of State Education Tax/Grant	6,408,438	6,362,264	6,362,264
Estimated Amount of Local Taxes to be Raised For Education	14,432,773	15,744,276	15,505,092

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$ 2,492,047
(See Supplemental Schedule With 10% Calculation)

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Allowable Increase)
(RSA 32:18, 32:19, & 32:21)

Use VERSION #2 if budget includes Collective Bargaining Cost Items or RSA 32:18-a Bond Override

LOCAL GOVERNMENTAL UNIT: Winnisquam Regional School District, SAU#59
FISCAL YEAR END 2014/15

Col. A

	RECOMMENDED AMOUNT		
1. Total RECOMMENDED by Budget Committee (see budget MS-7, 27, or 37)	\$ 26,715,076		
LESS EXCLUSIONS:			
2. Principal: Long-Term Bonds & Notes	\$ 1,547,823		
3. Interest: Long-Term Bonds & Notes	\$ 246,784		
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b			
5. Mandatory Assessments			
6. TOTAL EXCLUSIONS (Sum of rows 2-5)	< \$ 1,794,607 >		
7. Amount recommended less recommended exclusion amounts (Line 1 less Line 6)	\$ 24,920,469		
8. Line 7 times 10%	\$ 2,492,047		Column C
9. Maximum allowable appropriation prior to vote (Line 1 + 8)	\$ 29,207,123	Column B	(Column B-A)
10. Collective Bargaining Cost Items, RSA 32:19 & 273-A:1, IV, (Complete Column A prior to meeting & Column B and Column C at meeting)	Cost items recommended (Also included in line 1) \$ 782,440	Cost items voted	Amount voted over recommended amount
11. Bond Override RSA 32:18-a	XXXXXXXXXX	XXXXXXXXXX	Amount voted

MAXIMUM ALLOWABLE APPROPRIATIONS VOTED

At meeting, add Line 9 + amounts in Column C. \$ 29,207,123

Line 8 plus any amounts in Column C (amounts voted above recommended amount) is the allowable increase to budget committee's recommended budget.

Attach a copy of this completed supplemental schedule to the back of the budget form.