



School Budget Form: Winnisquam

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: 3-10-2017

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
Jane Alden	
Wayne Brock	
Jon Gilley	
Nina Gardner	
Sean Goodwin	
Chuck Flanders	
Dana Nute	
Tim Pearson	
Lance Turgeon	
Barbara Wirth	

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		School Board's Appropriations		Budget	
					Ensuing FY (Recommended)	Ensuing FY (Not Recommended)	Ensuing FY (Recommended)	Ensuing FY (Not Recommended)	Ensuing FY (Recommended)	Ensuing FY (Not Recommended)
Instruction										
1100-1199	Regular Programs	1	\$7,955,525	\$8,227,930	\$8,242,490	\$0	\$0	\$8,242,490	\$0	\$0
1200-1299	Special Programs	1	\$3,315,685	\$3,908,745	\$3,899,754	\$0	\$0	\$3,899,754	\$0	\$0
1300-1399	Vocational Programs	1	\$454,458	\$509,989	\$529,536	\$0	\$0	\$529,536	\$0	\$0
1400-1499	Other Programs	1	\$515,565	\$524,568	\$483,964	\$0	\$0	\$483,964	\$0	\$0
1500-1599	Non-Public Programs	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services										
2000-2199	Student Support Services	1	\$1,567,024	\$1,587,914	\$1,576,199	\$0	\$0	\$1,576,199	\$0	\$0
2200-2299	Instructional Staff Services	1	\$798,997	\$913,778	\$891,619	\$0	\$0	\$891,619	\$0	\$0
General Administration										
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	1	\$195,653	\$366,495	\$324,007	\$0	\$0	\$324,007	\$0	\$0
Executive Administration										
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	1	\$1,718,603	\$1,708,030	\$1,783,750	\$0	\$0	\$1,783,750	\$0	\$0
2400-2499	School Administration Service	1	\$1,497,203	\$1,521,864	\$1,499,134	\$0	\$0	\$1,499,134	\$0	\$0
2500-2599	Business	1	\$351,240	\$381,738	\$365,612	\$0	\$0	\$365,612	\$0	\$0
2600-2699	Plant Operations and Maintenance	1	\$2,260,495	\$2,573,075	\$2,421,740	\$0	\$0	\$2,421,740	\$0	\$0
2700-2799	Student Transportation	1	\$1,063,017	\$1,113,690	\$971,806	\$0	\$0	\$971,806	\$0	\$0
2800-2999	Support Service, Central and Other	1	\$36,000	\$37,500	\$54,000	\$0	\$0	\$54,000	\$0	\$0
Non-Instructional Services										
3100	Food Service Operations		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction										
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$446,000	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays									
5110	Debt Service - Principal	1	\$1,093,703	\$1,079,674	\$1,070,690	\$0	\$1,070,690	\$0	\$0
5120	Debt Service - Interest	1	\$208,643	\$183,987	\$155,341	\$0	\$155,341	\$0	\$0
Fund Transfers									
5220-5221	To Food Service	1	\$4,486	\$677,107	\$674,318	\$0	\$674,318	\$0	\$0
5222-5229	To Other Special Revenue	1	\$0	\$1,050,500	\$1,524,276	\$0	\$1,524,276	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$23,036,297	\$26,812,584	\$26,468,236	\$0	\$26,468,236	\$0	\$0

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 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)
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services	5	\$0	\$0	\$458,000	\$0	\$458,000	\$0
	Purpose: Improvements funded from Capital Reserve for Build							
5251	To Capital Reserve Fund	4	\$490,000	\$450,000	\$450,000	\$0	\$450,000	\$0
	Purpose: Appropriate funds for Capital Reserve Fund Buildin							
5251	To Capital Reserve Fund	6	\$0	\$0	\$50,000	\$0	\$50,000	\$0
	Purpose: Special Education Capital Reserve Fund							
Special Articles Recommended			\$490,000	\$450,000	\$958,000	\$0	\$958,000	\$0

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 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)
1100-1199	Regular Programs	2	\$0	\$0	\$53,897	\$0	\$53,897	\$0
	Purpose: Teachers Association Collective Bargaining Agreeeme							
1200-1299	Special Programs	2	\$0	\$0	\$30,436	\$0	\$30,436	\$0
	Purpose: Teachers Association Collective Bargaining Agreeeme							
1300-1399	Vocational Programs	2	\$0	\$0	\$8,043	\$0	\$8,043	\$0
	Purpose: Teachers Association Collective Bargaining Agreeeme							
2000-2199	Student Support Services	2	\$0	\$0	\$2,158	\$0	\$2,158	\$0
	Purpose: Teachers Association Collective Bargaining Agreeeme							
2600-2699	Plant Operations and Maintenance	3	\$0	\$0	\$1	\$0	\$1	\$0
	Purpose: Facilities Staff Collective Bargaining Agreement							
Individual Articles Recommended			\$0	\$0	\$94,535	\$0	\$94,535	\$0

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
1300-1349	Tuition	1	\$96,100	\$87,000	\$87,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	1	\$6,250	\$7,750	\$7,750
1600-1699	Food Service Sales	1	\$335,707	\$326,948	\$326,948
1700-1799	Student Activities	1	\$4,000	\$4,000	\$4,000
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	1	\$145,712	\$281,606	\$281,606
State Sources					
3210	School Building Aid	1	\$610,569	\$609,404	\$609,404
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	1	\$18,712	\$20,000	\$20,000
3240-3249	Vocational Aid	1	\$80,000	\$80,000	\$80,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	1	\$8,000	\$8,500	\$8,500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	1	\$1,800	\$1,800	\$1,800
Federal Sources					
4100-4539	Federal Program Grants	1	\$615,000	\$1,058,156	\$1,058,156
4540	Vocational Education	1	\$58,000	\$74,000	\$74,000
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	1	\$333,400	\$338,870	\$338,870
4570	Disabilities Programs	1	\$377,500	\$392,120	\$392,120
4580	Medicaid Distribution	1	\$220,000	\$220,000	\$220,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
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 Reserve Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds	1	\$1,500	\$16,966	\$16,966
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds	5	\$446,000	\$458,000	\$458,000

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		4, 6	\$450,000	\$500,000	\$500,000
9999	Fund Balance to Reduce Taxes		1	\$942,882	\$724,112	\$724,112
Total Estimated Revenues and Credits				\$4,751,132	\$5,209,232	\$5,209,232

Budget Summary

Item	Current Year	School Board Ensuing Year	Budget Committee Ensuing Year
Operating Budget Appropriations Recommended	\$26,351,606	\$26,468,236	\$26,468,236
Special Warrant Articles Recommended	\$896,000	\$958,000	\$958,000
Individual Warrant Articles Recommended	\$44,978	\$94,535	\$94,535
TOTAL Appropriations Recommended	\$27,292,584	\$27,520,771	\$27,520,771
Less: Amount of Estimated Revenues & Credits	\$4,295,333	\$5,209,232	\$5,209,232
Estimated Amount of State Education Tax/Grant		\$0	\$0
Estimated Amount of Taxes to be Raised for Education		\$22,311,539	\$22,311,539

Budget Committee Supplemental Schedule

1. Total Recommended by Budget Committee	\$27,520,771
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$1,093,703
3. Interest: Long-Term Bonds & Notes	\$208,643
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>)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$26,218,425
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$2,621,843
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$57,399
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (<i>Difference of Lines 9 and 10</i>)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted At Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	
	\$30,142,614