



New Hampshire
Department of
Revenue Administration

2015
MS-27

School Budget Form: Hinsdale School District

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, 2015 to June 30, 2016
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: 2-13-15

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 |
| JOHN P. HARRINGTON | <i>John P. Harrington</i> |
| Michael Caseria | <i>Michael Caseria</i> |
| WMS D. MAJOR | <i>WMS D. Major</i> |
| Sina McLesker | <i>Sina McLesker, School board rep.</i> |
| J.E. CONROY JR. | <i>J.E. Conroy Jr.</i> |
| Bluce Belkville | <i>Bluce Belkville</i> |
| James Macdonell | <i>James Macdonell</i> |

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Appropriations

| 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) |
|--|---|-------------------|--------------------------------|--|--|--|--|--|
| Instruction | | | | | | | | |
| 1100-1199 | Regular Programs | 2 | \$3,439,666 | \$3,450,930 | \$3,488,307 | \$0 | \$3,488,307 | \$0 |
| 1200-1299 | Special Programs | 2 | \$1,681,674 | \$1,886,115 | \$1,639,649 | \$0 | \$1,639,649 | \$0 |
| 1300-1399 | Vocational Programs | 2 | \$47,812 | \$116,918 | \$106,672 | \$0 | \$106,672 | \$0 |
| 1400-1499 | Other Programs | 2 | \$157,314 | \$195,074 | \$197,760 | \$0 | \$197,760 | \$0 |
| 1500-1599 | Non-Public Programs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1600-1699 | Adult/Continuing Education Programs | 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1700-1799 | Community/Junior College Education Programs | 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1800-1899 | Community Service Programs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Support Services | | | | | | | | |
| 2000-2199 | Student Support Services | 2 | \$894,327 | \$1,000,335 | \$1,061,642 | \$0 | \$1,061,642 | \$0 |
| 2200-2299 | Instructional Staff Services | 2 | \$140,391 | \$190,478 | \$192,069 | \$0 | \$192,069 | \$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 | 2 | \$43,997 | \$51,914 | \$44,106 | \$0 | \$44,106 | \$0 |
| Executive Administration | | | | | | | | |
| 2320 (310) | SAU Management Services | 2 | \$526,454 | \$540,290 | \$559,137 | \$0 | \$559,137 | \$0 |
| 2320-2399 | All Other Administration | 2 | \$166,214 | \$183,836 | \$218,313 | \$0 | \$218,313 | \$0 |
| 2400-2499 | School Administration Service | 2 | \$757,176 | \$900,143 | \$813,278 | \$0 | \$813,278 | \$0 |
| 2500-2599 | Business | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2600-2699 | Plant Operations and Maintenance | 2 | \$1,028,831 | \$1,061,185 | \$1,140,564 | \$0 | \$1,140,564 | \$0 |
| 2700-2799 | Student Transportation | 2 | \$362,296 | \$425,339 | \$419,321 | \$0 | \$419,321 | \$0 |
| 2800-2999 | Support Service, Central and Other | 2 | \$236,715 | \$154,834 | \$170,319 | \$0 | \$170,319 | \$0 |
| Non-Instructional Services | | | | | | | | |
| 3100 | Food Service Operations | 2 | \$0 | \$1 | \$1 | \$0 | \$1 | \$0 |
| 3200 | Enterprise Operations | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Facilities Acquisition and Construction | | | | | | | | |
| 4100 | Site Acquisition | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4200 | Site Improvement | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| 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) |
|--------------------------------------|---|-------------------|--------------------------------|--|--|--|--|--|
| 4300 | Architectural/Engineering | | \$0 | \$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 | 2 | \$0 | \$1 | \$1 | \$0 | \$1 | \$0 |
| 4900 | Other Facilities Acquisition and Construction | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Outlays | | | | | | | | |
| 5110 | Debt Service - Principal | 2 | \$650,000 | \$650,000 | \$650,000 | \$0 | \$650,000 | \$0 |
| 5120 | Debt Service - Interest | 2 | \$362,474 | \$322,974 | \$290,474 | \$0 | \$290,474 | \$0 |
| Fund Transfers | | | | | | | | |
| 5220-5221 | To Food Service | 2 | \$285,934 | \$280,000 | \$235,000 | \$0 | \$235,000 | \$0 |
| 5222-5229 | To Other Special Revenue | 2 | \$710,946 | \$575,000 | \$525,000 | \$0 | \$525,000 | \$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 |
| Total Proposed Appropriations | | | | \$11,492,221 | \$11,985,367 | \$11,751,613 | \$0 | \$11,751,613 |

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) |
|--|--------------------------------------|-------------------|--------------------------------|--|--|--|--|--|
| 5251 | To Capital Reserve Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5253 | To Non-Expendable Trust Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5252 | To Expendable Trusts/Fiduciary Funds | 4 | \$0 | \$50,000 | \$50,000 | \$0 | \$50,000 | \$0 |
| Purpose: Appropriate to School Building Maintenance ETF pre | | | | | | | | |
| Special Articles Recommended | | | | | \$50,000 | \$0 | \$50,000 | \$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 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 | 3 | \$0 | \$0 | \$25,467 | \$0 | \$25,467 | \$0 |
| Purpose: Negotiated cost items | | | | | | | | |
| Individual Articles Recommended | | | | | \$25,467 | \$0 | \$25,467 | \$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 | 2 | \$50,000 | \$50,000 | \$50,000 |
| 1400-1449 | Transportation Fees | | \$0 | \$0 | \$0 |
| 1500-1599 | Earnings on Investments | | \$0 | \$0 | \$0 |
| 1600-1699 | Food Service Sales | 2 | \$100,000 | \$100,000 | \$100,000 |
| 1700-1799 | Student Activities | 2 | \$7,000 | \$7,000 | \$7,000 |
| 1800-1899 | Community Service Activities | | \$0 | \$0 | \$0 |
| 1900-1999 | Other Local Sources | 2 | \$100,000 | \$200,000 | \$200,000 |
| State Sources | | | | | |
| 3210 | School Building Aid | 2 | \$462,803 | \$462,803 | \$462,803 |
| 3215 | Kindergarten Building Aid | | \$0 | \$0 | \$0 |
| 3220 | Kindergarten Aid | | \$0 | \$0 | \$0 |
| 3230 | Catastrophic Aid | 2 | \$108,777 | \$100,000 | \$100,000 |
| 3240-3249 | Vocational Aid | 2 | \$20,000 | \$20,000 | \$20,000 |
| 3250 | Adult Education | | \$0 | \$0 | \$0 |
| 3260 | Child Nutrition | 2 | \$10,000 | \$10,000 | \$10,000 |
| 3270 | Driver Education | | \$0 | \$0 | \$0 |
| 3290-3299 | Other State Sources | | \$0 | \$0 | \$0 |
| Federal Sources | | | | | |
| 4100-4539 | Federal Program Grants | 2 | \$575,000 | \$525,000 | \$525,000 |
| 4540 | Vocational Education | | \$0 | \$0 | \$0 |
| 4550 | Adult Education | | \$0 | \$0 | \$0 |
| 4560 | Child Nutrition | 2 | \$140,000 | \$125,000 | \$125,000 |
| 4570 | Disabilities Programs | | \$0 | \$0 | \$0 |
| 4580 | Medicaid Distribution | 2 | \$90,000 | \$90,000 | \$90,000 |
| 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 | | \$0 | \$0 | \$0 |

| Account Code | Purpose of Appropriation | Warrant Article # | Revised Revenues Current Year | School Board's Estimated Revenues | Budget Committee's Estimated Revenues |
|---|--|-------------------|-------------------------------|-----------------------------------|---------------------------------------|
| 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 | 4 | \$50,000 | \$50,000 | \$50,000 |
| 9999 | Fund Balance to Reduce Taxes | 2 | \$629,254 | \$300,000 | \$300,000 |
| Total Estimated Revenues and Credits | | | \$2,342,834 | \$2,039,803 | \$2,039,803 |

Budget Summary

| Item | Current Year | School Board Ensuing Year | Budget Committee Ensuing Year |
|--|---------------------|---------------------------|-------------------------------|
| Operating Budget Appropriations Recommended | \$11,985,367 | \$11,751,613 | \$11,751,613 |
| Special Warrant Articles Recommended | \$50,000 | \$50,000 | \$50,000 |
| Individual Warrant Articles Recommended | \$0 | \$25,467 | \$25,467 |
| TOTAL Appropriations Recommended | \$12,035,367 | \$11,827,080 | \$11,827,080 |
| Less: Amount of Estimated Revenues & Credits | \$2,342,834 | \$2,039,803 | \$2,039,803 |
| Estimated Amount of State Education Tax/Grant | | \$4,776,216 | \$4,776,216 |
| Estimated Amount of Taxes to be Raised for Education | | \$5,011,061 | \$5,011,061 |