

SCHOOL BUDGET FORM

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

OF: BOW, NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2009 to June 30, 2010

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): _____

BUDGET COMMITTEE

Please sign in ink.

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)271-3397

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/07 to 6/30/08	Appropriations Current Year as Approved by DRA	School Board's Appropriations		Budget Committee's Approp.	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
INSTRUCTION (1000-1999)			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1100-1199	Regular Programs	3	10,244,490	10,457,524	9,878,355	-	9,878,355	-
1200-1299	Special Programs	3	3,751,242	4,455,691	4,487,769	-	4,487,769	-
1300-1399	Vocational Programs	3	36,500	52,558	50,726	-	50,726	-
1400-1499	Other Programs	3	492,837	524,873	526,705	-	526,705	-
1500-1599	Non-Public Programs	3	-	-	-	-	-	-
1600-1899	Adult & Community Programs	3	-	-	-	-	-	-
SUPPORT SERVICES (2000-2999)			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2000-2199	Student Support Services	3	1,695,561	1,662,143	1,674,271	-	1,674,271	-
2200-2299	Instructional Staff Services	3	797,881	837,189	872,750	-	872,750	-
General Administration			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2310 840	School Board Contingency	3	117,002	75,000	25,000	-	25,000	-
2310-2319	Other School Board	3	90,784	131,847	125,983	-	125,983	-
Executive Administration			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2320-310	SAU Management Services	3	-	-	-	-	-	-
2320-2399	All Other Administration	3	231,007	237,096	240,905	-	240,905	-
2400-2499	School Administration Service	3	1,007,259	1,070,976	1,077,514	-	1,077,514	-
2500-2599	Business	3	176,180	179,090	182,348	-	182,348	-
2600-2699	Operation & Maintenance of Plant	3	1,919,091	2,103,531	2,194,674	-	2,194,674	-
2700-2799	Student Transportation	3	953,385	940,798	874,872	-	874,872	-
2800-2999	Support Service Central & Other	3	-	-	-	-	-	-
3000-3999	NON-INSTRUCTIONAL SERVICES	3	622,936	664,865	691,775	-	691,775	-
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION	3						

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud WARR. ART.#	Expenditures for Year 7/1/07 to 6/30/08	Appropriations Current Year As Approved by DRA	School Board's Appropriations Ensuing Fiscal Year		Budget Committee's Approp. Ensuing Fiscal Year	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
OTHER OUTLAYS (5000-5999)			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5110	Debt Service - Principal	3	1,037,000	1,010,000	1,005,000	-	1,005,000	-
5120	Debt Service - Interest	3	609,122	554,379	500,055	-	500,055	-
FUND TRANSFERS			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5220-5221	To Food Service	3	-	-	-	-	-	-
5222-5229	To Other Special Revenue	3	-	-	-	-	-	-
5230-5239	To Capital Projects	3	-	252,000	-	-	-	-
5251	To Capital Reserves (page 4)	3	100,000	-				
5252	To Expendable Trust (page 4)	3	-	-				
5253	To Non-Expendable Trusts	3	-	-	-	-	-	-
5254	To Agency Funds	3	-	-	-	-	-	-
5300-5399	Intergovernmental Agency Alloc.	3	-	-	-	-	-	-
	SUPPLEMENTAL	3	-	-	-	-	-	-
	DEFICIT	3	-	-	-	-	-	-
	Operating Budget Total	3	23,882,277	25,209,560	24,408,702	-	24,408,702	-

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) 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.

1	2	3	4	5	School Board's Appropriations		Budget Committee's Approp.	
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/07 to 6/30/08	Appropriations Current Year As Approved by DRA	WARR. ART.#	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
5230	Paving Project	-	-	6	60,500	-	60,500	-
5230	Phone System Replacement	-	-	7	95,000	-	95,000	-
5230	Resurface High School Track	-	-	8	90,000	-	90,000	-
	SPECIAL ARTICLE RECOMMENDED	XXXXXXXXXX	XXXXXXXXXX	XXXX	245,500	XXXXXXXXXX	245,500	XXXXXXXXXX

****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.

1	3	4	5	School Board's Appropriations		Budget Committee's Approp.		
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/07 to 6/30/08	Appropriations Prior Year As Approved by DRA	WARR. ART.#	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
1100-1199	BEA Negotiated Agreement	-	-	4	269,602	-	269,602	
1200-1299	BEA Negotiated Agreement	-	-	4	49,135	-	49,135	
1400-1499	BEA Negotiated Agreement	-	-	4	6,166	-	6,166	
2000-2199	BEA Negotiated Agreement	-	-	4	24,021	-	24,021	
2200-2299	BEA Negotiated Agreement	-	-	4	7,386	-	7,386	
	INDIVIDUAL ARTICLES RECOMMENDED	XXXXXXXXXX	XXXXXXXXXX	XXXX	356,310	XXXXXXXXXX	356,310	XXXXXXXXXX

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
REVENUE FROM LOCAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1300-1349	Tuition		40,635	7,250	7,500
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		121,786	40,000	50,000
1600-1699	Food Service Sales		532,088	595,365	615,005
1700-1799	Student Activities		20,493	20,000	20,500
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		518,034	540,431	519,489
REVENUE FROM STATE SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	School Building Aid		376,829	308,197	312,387
3220	Kindergarten Aid				
3230	Catastrophic Aid		263,618	325,000	300,000
3240-3249	Vocational Aid		5,265	-	-
3250	Adult Education				
3260	Child Nutrition		29,657	24,500	31,750
3270	Driver Education		18,300	20,000	18,500
3290-3299	Other State Sources				
REVENUE FROM FEDERAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4100-4539	Federal Program Grants				
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		43,190	45,000	45,000
4570	Disabilities Programs				
4580	Medicaid Distribution		138,785	70,000	80,000
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds		877	252,000	245,500
5251	Transfer from Capital Reserve Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
OTHER FINANCING SOURCES CONT.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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		100,000	-	-
	Fund Balance to Reduce Taxes		509,755	509,755	509,755
	Total Estimated Revenue & Credits		2,719,312	2,757,498	2,755,386

****BUDGET SUMMARY****

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	25,209,560	24,408,702	24,408,702
Special Warrant Articles Recommended (from page 4)	-	245,500	245,500
Individual Warrant Articles Recommended (from page 4)	-	356,310	356,310
TOTAL Appropriations Recommended	25,209,560	25,010,512	25,010,512
Less: Amount of Estimated Revenues & Credits (from above)	2,757,498	2,755,386	2,755,386
Less: Amount of Statewide Enhanced Education Tax/Grant	4,087,208	4,115,670	4,115,670
Estimated Amount of Local Taxes to be Raised For Education	18,364,854	18,139,456	18,139,456

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$2,350,546
(See Supplemental Schedule With 10% Calculation)

INSTRUCTIONS FOR COMPLETING FORM MS-27

<p>Pages 2 - 3 Operating Budget</p>	<p>Use these pages for the proposed operating budget. In column 4, enter the actual expenditures for the most recently completed fiscal year [RSA 32:5, IV (b)] and enter the year in the space provided. In column 5, enter the appropriations as voted last year (include special meetings). In column 6, enter the school board's recommended budget. In column 7, enter those appropriations not recommended. Column 8 is for the budget committee's recommended budget and column 9 is for the budget committee's not recommended appropriations.</p>
<p>RSA 32 requires all appropriations be posted.</p>	<p>The operating budget and all special and individual warrant articles must be posted.</p>
<p>Page 4 Special Warrant Articles</p>	<p>Special warrant articles are defined in RSA 32:3, VI, as: 1) petitioned warrant articles; 2) an article whose appropriation is raised by bonds or notes; 3) an article which calls for an appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; and 4) any article designated on the warrant as a nonlapsing or nontransferable article. Be sure to list account numbers and warrant article numbers.</p>
<p>Page 4 Individual Warrant Articles</p>	<p>"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles could be ratification of negotiated cost items for labor agreements, leases, or items of a one time nature. Be sure to list account numbers and warrant article numbers.</p>
<p>Pages 5 - 6 Estimated Revenues & Credits</p>	<p>In the first column, enter the actual revenue for the most recently completed fiscal year. In the second column, enter the revenue and credits as revised and approved by the DRA in setting the last school assessment (tax rate papers). In the third column, enter the school board's estimated revenues and credits for the coming year. Be sure to complete the "Budget Summary" section and your maximum allowable increase under RSA 32:18.</p>
<p>10% Limitations RSA 32:18</p>	<p>Complete the supplemental schedule for calculating the 10% limitation and show the maximum allowable increase on page 6.</p>
<p>Signatures & Distribution</p>	<p>Post certified copies of the budget with the warrant for the meeting (RSA 197:5-a) and if required per RSA 32:5, VII, print the budget in an annual report. Send a copy to the DRA at the address below within 20 days after the meeting. Keep a copy for your records and send a courtesy copy to each municipality in your regional school, if applicable.</p>
<p>Default Budget RSA 32:5, VII (b)</p>	<p>If you have adopted SB2, you will also need to complete and post a default budget form showing how the default budget was calculated. This task may be delegated to the budget committee if so voted under RSA 40:14-b.</p>

This form is available on our website: www.nh.gov/revenue/forms/msforms.htm

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