



New Hampshire
Department of
Revenue Administration

2018
MS-27

School Budget Form
Wilton-Lyndeborough

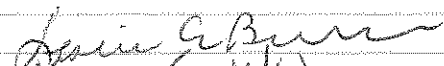



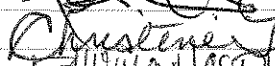

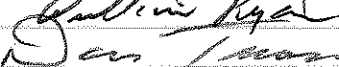


For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2018 to June 30, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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
Leslie Browne	Chair	
Karen Grybko	Vice Chair	
Lisa Post	Committee Member	
Pamela Altner	Committee Member	
James Kofalt	Committee Member	
Christine Tiedemann	Committee Member	
Edwina Hastings	Committee Member	
William Ryan	Committee Member	
Dawn Tuomala	Committee Member	

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/>



New Hampshire
Department of
Revenue Administration

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	04	\$4,461,240	\$4,497,953	\$4,366,392	\$0	\$4,366,392	\$0
1200-1299	Special Programs	04	\$1,554,629	\$1,583,694	\$1,414,879	\$0	\$1,414,879	\$0
1300-1399	Vocational Programs	04	\$6,626	\$20,900	\$8,150	\$0	\$8,150	\$0
1400-1499	Other Programs	04	\$166,378	\$229,082	\$213,223	\$0	\$213,223	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Instruction Subtotal			\$6,188,873	\$6,331,629	\$6,002,644	\$0	\$6,002,644	\$0
Support Services								
2000-2199	Student Support Services	04	\$1,392,954	\$1,357,006	\$1,374,394	\$0	\$1,374,394	\$0
2200-2299	Instructional Staff Services	04	\$189,008	\$216,281	\$368,782	\$0	\$368,782	\$0
Support Services Subtotal			\$1,581,962	\$1,573,287	\$1,743,176	\$0	\$1,743,176	\$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	04	\$12,607	\$22,855	\$15,608	\$0	\$15,608	\$0
General Administration Subtotal			\$12,607	\$22,855	\$15,608	\$0	\$15,608	\$0
Executive Administration								
2320 (310)	SAU Management Services	04	\$244,003	\$233,176	\$243,849	\$0	\$243,849	\$0
2320-2399	All Other Administration	04	\$202,025	\$200,793	\$202,707	\$0	\$202,707	\$0
2400-2499	School Administration Service	04	\$751,165	\$775,472	\$786,651	\$0	\$786,651	\$0
2500-2599	Business	04	\$311,433	\$305,132	\$269,443	\$0	\$269,443	\$0
2600-2699	Plant Operations and Maintenance	04	\$981,745	\$875,031	\$887,220	\$0	\$887,220	\$0
2700-2799	Student Transportation	04	\$448,236	\$450,930	\$497,221	\$0	\$497,221	\$0
2800-2999	Support Service, Central and Other	04	\$198,510	\$297,116	\$272,425	\$0	\$272,425	\$0
Executive Administration Subtotal			\$3,137,117	\$3,137,650	\$3,159,516	\$0	\$3,159,516	\$0



New Hampshire
Department of
Revenue Administration

2018
MS-27

Appropriations

Non-Instructional Services

3100	Food Service Operations		\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$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
4300	Architectural/Engineering	04	\$0	\$1	\$1	\$0	\$1	\$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			\$0	\$1	\$1	\$0	\$1	\$0

Other Outlays

5110	Debt Service - Principal	04	\$320,000	\$600,000	\$615,000	\$0	\$615,000	\$0
5120	Debt Service - Interest	04	\$390,490	\$366,550	\$335,088	\$0	\$335,088	\$0
Other Outlays Subtotal			\$710,490	\$966,550	\$950,088	\$0	\$950,088	\$0

Fund Transfers

5220-5221	To Food Service	04	\$220,458	\$219,600	\$215,000	\$0	\$215,000	\$0
5222-5229	To Other Special Revenue	04	\$253,894	\$299,923	\$258,652	\$0	\$258,652	\$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			\$474,352	\$519,523	\$473,652	\$0	\$473,652	\$0

Total Operating Budget Appropriations			\$12,105,401	\$12,551,495	\$12,344,685	\$0	\$12,344,685	\$0
--	--	--	---------------------	---------------------	---------------------	------------	---------------------	------------



New Hampshire
Department of
Revenue Administration

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	08	\$0	\$55,000	\$60,000	\$0	\$60,000	\$0
<i>Purpose: Appropriate to CRF or ETF</i>								
Total Proposed Special Articles			\$0	\$55,000	\$60,000	\$0	\$60,000	\$0



New Hampshire
Department of
Revenue Administration

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)
1100-1199	Regular Programs	07	\$0	\$0	\$107,545	\$0	\$0	\$107,545
<i>Purpose: Full Day Kindergarten</i>								
1200-1299	Special Programs	05	\$0	\$0	\$6,575	\$0	\$6,575	\$0
<i>Purpose: CBA between School Board and Support Staff Assoc</i>								
2000-2199	Student Support Services	07	\$0	\$0	\$10,200	\$0	\$0	\$10,200
<i>Purpose: Full Day Kindergarten</i>								
Total Proposed Individual Articles			\$0	\$0	\$124,320	\$0	\$6,575	\$117,745



New Hampshire
Department of
Revenue Administration

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	04	\$52,650	\$52,650	\$52,650
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	04	\$5,000	\$1,000	\$1,000
1600-1699	Food Service Sales		\$0	\$0	\$0
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	04	\$29,320	\$22,382	\$22,382
Local Sources Subtotal			\$86,970	\$76,032	\$76,032
State Sources					
3210	School Building Aid	04	\$128,000	\$128,000	\$128,000
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid	07	\$0	\$44,000	\$0
3230	Catastrophic Aid	04	\$142,163	\$135,528	\$135,528
3240-3249	Vocational Aid	04	\$3,000	\$3,000	\$3,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	04	\$1,000	\$1,000	\$1,000
State Sources Subtotal			\$274,163	\$311,528	\$267,528
Federal Sources					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition		\$0	\$0	\$0
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	04	\$80,000	\$90,000	\$90,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$80,000	\$90,000	\$90,000



New Hampshire
Department of
Revenue Administration

2018
MS-27

Revenues

Account	Source	Article	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
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	04	\$219,600	\$215,000	\$215,000
5222	Transfer from Other Special Revenue Funds	04	\$299,923	\$258,852	\$258,852
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		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$519,523	\$473,652	\$473,652
Total Estimated Revenues and Credits			\$960,656	\$951,212	\$907,212



New Hampshire
Department of
Revenue Administration

2018
MS-27

Budget Summary

Item	Current Year	School Board Ensuing FY (Recommended)	Budget Committee Ensuing FY (Recommended)
Operating Budget Appropriations	\$12,551,495	\$12,344,685	\$12,344,685
Special Warrant Articles	\$55,000	\$60,000	\$60,000
Individual Warrant Articles	\$0	\$124,320	\$6,575
Total Appropriations	\$12,606,495	\$12,529,005	\$12,411,260
Less Amount of Estimated Revenues & Credits	\$960,656	\$951,212	\$907,212
Less Amount of State Education Tax/Grant	\$1,346,687	\$1,254,867	\$1,254,867
Estimated Amount of Taxes to be Raised	\$10,299,152	\$10,322,926	\$10,249,181



New Hampshire
Department of
Revenue Administration

2018
MS-27

Supplemental Schedule

1. Total Recommended by Budget Committee	\$12,411,260
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$615,000
3. Interest: Long-Term Bonds & Notes	\$335,088
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>)	\$950,088
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$11,461,172
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$1,146,117
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$6,575
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$6,575
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$13,563,952