



2021
MS-27

Proposed Budget
Sanborn

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, 2021 to June 30, 2022

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1-26-21

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
Tammy Mahoney	SB representative	<i>Tammy Mahoney</i>
James McCorsley	BC Chair	<i>James McCorsley</i>
Carole Collier	Budget Committee	<i>Carole Collier</i>
Christine Kuzmitski	Budget Committee	<i>Christine Kuzmitski</i>
ALBERT (RICK) EDELMAN	BUDGET COMMITTEE	<i>Albert Edelman</i>
MARY Cyr	BUDGET COMMITTEE	<i>Mary Cyr</i>
VANESSA MATIAS	BUDGET COMMITTEE	<i>Vanessa Matias</i>

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

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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
Instruction								
1100-1199	Regular Programs	03	\$12,784,915	\$14,114,067	\$12,849,805	\$0	\$12,849,805	\$0
1200-1299	Special Programs	03	\$5,130,679	\$6,308,156	\$6,097,412	\$0	\$6,153,070	\$0
1300-1399	Vocational Programs	03	\$205,348	\$218,500	\$234,500	\$0	\$234,500	\$0
1400-1499	Other Programs	03	\$570,667	\$615,749	\$582,612	\$0	\$582,612	\$0
1500-1599	Non-Public Programs	03	\$0	\$5	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	03	\$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	\$2,500	\$0	\$0	\$0	\$0
Instruction Subtotal			\$18,691,609	\$21,258,977	\$19,764,329	\$0	\$19,819,987	\$0
Support Services								
2000-2199	Student Support Services	03	\$2,417,248	\$2,708,608	\$2,700,378	\$0	\$2,700,378	\$0
2200-2299	Instructional Staff Services	03	\$539,705	\$629,147	\$628,732	\$0	\$628,732	\$0
Support Services Subtotal			\$2,956,953	\$3,337,755	\$3,329,110	\$0	\$3,329,110	\$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	03	\$83,985	\$96,839	\$115,794	\$0	\$115,794	\$0
General Administration Subtotal			\$83,985	\$96,839	\$115,794	\$0	\$115,794	\$0



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Executive Administration								
2320 (310)	SAU Management Services	03	\$963,163	\$906,207	\$1,112,029	\$0	\$1,112,029	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	03	\$2,122,569	\$1,993,209	\$1,978,130	\$0	\$1,978,130	\$0
2500-2599	Business	03	\$455,235	\$475,509	\$479,875	\$0	\$479,875	\$0
2600-2699	Plant Operations and Maintenance	03	\$3,015,740	\$3,125,685	\$2,785,063	\$0	\$2,785,063	\$0
2700-2799	Student Transportation	03	\$1,207,013	\$1,427,993	\$1,565,555	\$0	\$1,565,555	\$0
2800-2999	Support Service, Central and Other	03	\$808,704	\$932,078	\$741,050	\$0	\$741,050	\$0
Executive Administration Subtotal			\$8,572,424	\$8,860,681	\$8,661,702	\$0	\$8,661,702	\$0
Non-Instructional Services								
3100	Food Service Operations	03	\$613,651	\$576,300	\$576,300	\$0	\$576,300	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$613,651	\$576,300	\$576,300	\$0	\$576,300	\$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		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$466,554	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$6	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$466,554	\$6	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	03	\$1,112,322	\$1,058,291	\$1,008,331	\$0	\$1,008,331	\$0
5120	Debt Service - Interest	03	\$1,194,926	\$1,241,879	\$1,293,058	\$0	\$1,293,058	\$0
Other Outlays Subtotal			\$2,307,248	\$2,300,170	\$2,301,389	\$0	\$2,301,389	\$0



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Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service		\$30,000	\$0	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	03	\$879,567	\$0	\$721,660	\$0	\$721,660	\$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			\$909,567	\$0	\$721,660	\$0	\$721,660	\$0
Total Operating Budget Appropriations					\$35,470,284	\$0	\$35,525,942	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	06	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Capital Reserve Fund-Unanticipated Educational Exp</i>				
5251	To Capital Reserve Fund	07	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Capital Reserve Fund-Capital Improvement and Maint</i>				
Total Proposed Special Articles			\$100,000	\$0	\$100,000	\$0



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Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
0000-0000	Collective Bargaining	05	\$26,829	\$0	\$26,829	\$0
<i>Purpose: Administrators Collective Bargaining Agreement.</i>						
0000-0000	Collective Bargaining	04	\$459,155	\$0	\$459,155	\$0
<i>Purpose: Professional Staff Collective Bargaining Agreement</i>						
Total Proposed Individual Articles			\$485,984	\$0	\$485,984	\$0



**New Hampshire
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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2021	School Board's Estimated Revenues for period ending 6/30/2022	Budget Committee's Estimated Revenues for period ending 6/30/2022
Local Sources					
1300-1349	Tuition	03	\$4,200,000	\$4,200,000	\$4,200,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$25,000	\$25,000	\$25,000
1600-1699	Food Service Sales	03	\$439,300	\$439,300	\$439,300
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	03	\$95,206	\$95,206	\$95,206
Local Sources Subtotal			\$4,759,506	\$4,759,506	\$4,759,506
State Sources					
3210	School Building Aid	03	\$513,515	\$491,033	\$491,033
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	03	\$169,414	\$250,000	\$250,000
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	03	\$7,000	\$7,000	\$7,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$689,929	\$748,033	\$748,033



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2021	School Board's Estimated Revenues for period ending 6/30/2022	Budget Committee's Estimated Revenues for period ending 6/30/2022
Federal Sources					
4100-4539	Federal Program Grants	03	\$324,950	\$324,950	\$324,950
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$130,000	\$130,000	\$130,000
4570	Disabilities Programs	03	\$416,000	\$416,000	\$416,000
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$870,950	\$870,950	\$870,950
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		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
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	03	\$0	\$569,000	\$569,000
Other Financing Sources Subtotal			\$0	\$569,000	\$569,000
Total Estimated Revenues and Credits			\$6,320,385	\$6,947,489	\$6,947,489



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Budget Summary

Item	School Board Period ending 6/30/2022 (Recommended)	Budget Committee Period ending 6/30/2022 (Recommended)
Operating Budget Appropriations	\$35,470,284	\$35,525,942
Special Warrant Articles	\$100,000	\$100,000
Individual Warrant Articles	\$485,984	\$485,984
Total Appropriations	\$36,056,268	\$36,111,926
Less Amount of Estimated Revenues & Credits	\$6,947,489	\$6,947,489
Less Amount of State Education Tax/Grant	\$0	\$0
Estimated Amount of Taxes to be Raised	\$29,108,779	\$29,164,437



Supplemental Schedule

1. Total Recommended by Budget Committee	\$36,111,926
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$1,112,322
3. Interest: Long-Term Bonds & Notes	\$1,194,926
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>)	\$2,307,248
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$33,804,678
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$3,380,468
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$485,984
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$39,492,394