*New Hampshire*
*Department of*
*Revenue Administration*

**2015**
**MS-27**

# School Budget Form: Brentwood Local School

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: _____

**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 |
|---|---|
| Barbara Evodar | |
| Jeffrey P Bigar | |
| JOHN L LYON | |
| Elyse Crallo, Chair | |
| Malcolm Allison | |
| | |
| | |
| | |

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 DIVISON**
**P.O.BOX 487, CONCORD, NH 03302-0487**

# Draft Budget

## 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 | 01 | $1,695,258 | $1,710,316 | $1,583,800 | $0 | $1,279,415 | $304,385 |
| 1200-1299 | Special Programs | 01 | $638,090 | $743,736 | $724,147 | $0 | $657,147 | $67,000 |
| 1300-1399 | Vocational Programs | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1400-1499 | Other Programs | 01 | $4,877 | $6,747 | $9,747 | $0 | $0 | $9,747 |
| 1500-1599 | Non-Public Programs | 01 | $0 | $0 | $0 | $0 | $0 | $0 |
| 1600-1699 | Adult/Continuing Education Programs | 01 | $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 |
| **Support Services** | | | | | | | | |
| 2000-2199 | Student Support Services | 01 | $342,133 | $363,854 | $343,004 | $0 | $293,394 | $49,610 |
| 2200-2299 | Instructional Staff Services | 01 | $178,555 | $192,350 | $271,691 | $0 | $187,109 | $84,582 |
| **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 | 01 | $26,421 | $11,880 | $11,880 | $0 | $11,880 | $0 |
| **Executive Administration** | | | | | | | | |
| 2320 (310) | SAU Management Services | 01 | $104,546 | $110,427 | $99,765 | $0 | $99,765 | $0 |
| 2320-2399 | All Other Administration | | $0 | $0 | $0 | $0 | $0 | $0 |
| 2400-2499 | School Administration Service | 01 | $200,353 | $206,162 | $215,370 | $0 | $215,370 | $0 |
| 2500-2599 | Business | | $0 | $0 | $0 | $0 | $0 | $0 |
| 2600-2699 | Plant Operations and Maintenance | 01 | $320,794 | $367,801 | $388,387 | $0 | $388,387 | $0 |
| 2700-2799 | Student Transportation | 01 | $187,593 | $220,574 | $223,684 | $0 | $223,684 | $0 |
| 2800-2999 | Support Service, Central and Other | 01 | $981,199 | $1,085,333 | $1,057,601 | $0 | $922,925 | $134,676 |
| **Non-Instructional Services** | | | | | | | | |
| 3100 | Food Service Operations | 01 | $0 | $106,000 | $106,000 | $0 | $106,000 | $0 |
| 3200 | Enterprise Operations | | $0 | $0 | $0 | $0 | $0 | $0 |
| **Facilities Acquisition and Construction** | | | | | | | | |
| 4100 | Site Acquisition | | $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) |
|---|---|---|---|---|---|---|---|---|
| 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 | | $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 |
| **Other Outlays** | | | | | | | | |
| 5110 | Debt Service - Principal | 01 | $192,533 | $183,442 | $176,976 | $0 | $176,976 | $0 |
| 5120 | Debt Service - Interest | 01 | $137,999 | $146,480 | $156,575 | $0 | $156,575 | $0 |
| **Fund Transfers** | | | | | | | | |
| 5220-5221 | To Food Service | | $0 | $0 | $0 | $0 | $0 | $0 |
| 5222-5229 | To Other Special Revenue | | $0 | $0 | $0 | $0 | $0 | $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** | | | **$5,010,351** | **$5,455,102** | **$5,368,627** | **$0** | **$4,718,627** | **$650,000** |

# Draft Budget

## 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 |
| 5252 | To Expendable Trust Fund | | $0 | $0 | $0 | $0 | $0 | $0 |
| 5253 | To Non-Expendable Trust Fund | | $0 | $0 | $0 | $0 | $0 | $0 |
| 1100-1199 | Regular Programs | 03 | $0 | $0 | $0 | $240,000 | $0 | $240,000 |
| **Special Articles Recommended** | | | **$0** | **$0** | **$0** | **$240,000** | **$0** | **$240,000** |

## 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 | 02 | $0 | $0 | $46,260 | $0 | $0 | $46,260 |
| | **Purpose:** | | | | | | | |
| **Individual Articles Recommended** | | | **$0** | **$0** | **$46,260** | **$0** | **$0** | **$46,260** |

# Draft Budget

## 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 | 01 | $0 | $5,000 | $5,000 |
| 1400-1449 | Tranportation Fees | | $0 | $0 | $0 |
| 1500-1599 | Earnings on Investments | 01 | $0 | $50 | $50 |
| 1600-1699 | Food Service Sales | 01 | $0 | $85,700 | $85,700 |
| 1700-1799 | Student Activities | | $0 | $0 | $0 |
| 1800-1899 | Community Service Activities | | $0 | $0 | $0 |
| 1900-1999 | Other Local Sources | 01 | $43,252 | $39,000 | $39,000 |
| **State Sources** | | | | | |
| 3210 | School Building Aid | 01 | $78,672 | $78,672 | $78,672 |
| 3215 | Kindergarten Building Aid | | $0 | $0 | $0 |
| 3220 | Kindergarten Aid | | $0 | $0 | $0 |
| 3230 | Catastrophic Aid | | $35,517 | $0 | $0 |
| 3240-3249 | Vocational Aid | | $0 | $0 | $0 |
| 3250 | Adult Education | | $0 | $0 | $0 |
| 3260 | Child Nutrition | 01 | $1,300 | $1,300 | $1,300 |
| 3270 | Driver Education | | $0 | $0 | $0 |
| 3290-3299 | Other State Sources | | $0 | $0 | $0 |
| **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 | 01 | $19,000 | $19,000 | $19,000 |
| 4570 | Disabilities Programs | | $0 | $0 | $0 |
| 4580 | Medicaid Distribution | 01 | $40,000 | $45,000 | $45,000 |
| 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 |

| Account Code | Purpose of Appropriation | Warrant Article # | Revised Revenues Current Year | School Board's Estimated Revenues | Budget Committee's Estimated Revenues |
|---|---|---|---|---|---|
| 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 | 01 | $0 | $100,000 | $100,000 |
| **Total Estimated Revenues and Credits** | | | **$217,741** | **$373,722** | **$373,722** |

# Draft Budget

## Budget Summary

| Item | Current Year | School Board Ensuing Year | Budget Committee Ensuing Year |
|---|---|---|---|
| Operating Budget Appropriations Recommended | $5,455,102 | $5,368,627 | $4,718,627 |
| Special Warrant Articles Recommended | $0 | $0 | $0 |
| Individual Warrant Articles Recommended | $163,877 | $46,260 | $0 |
| TOTAL Appropriations Recommended | $5,618,979 | $5,414,887 | $4,718,627 |
| Less: Amount of Estimated Revenues & Credits | $309,822 | $373,722 | $373,722 |
| Estimated Amount of State Education Tax/Grant | | $793,571 | $793,571 |
| Estimated Amount of Taxes to be Raised for Education | | $4,247,594 | $3,551,334 |