

# SCHOOL BUDGET FORM

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

OF: Brentwood \_\_\_\_\_ NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2013 to June 30, 2014

## 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.*

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

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## **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)230-5090

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/11 to 6/30/12	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing Fiscal Year (Recommended) (Not Recommended)		Budget Committee's Approp. Ensuing Fiscal Year (Recommended) (Not Recommended)	
<b>INSTRUCTION</b>								
1100-1199	Regular Programs		1,647,634.18	1,773,398.00	1,708,899.00		1,708,899.00	
1200-1299	Special Programs		434,503.45	512,113.00	516,083.00		516,083.00	
1300-1399	Vocational Programs							
1400-1499	Other Programs		6,318.63	6,748.00	6,747.00		6,747.00	
1500-1599	Non-Public Programs							
1600-1699	Adult/Continuing Ed. Programs							
1700-1799	Community/Jr.College Ed. Programs							
1800-1899	Community Service Programs							
<b>SUPPORT SERVICES</b>								
2000-2199	Student Support Services		404,001.02	371,646.00	361,217.00		361,217.00	
2200-2299	Instructional Staff Services		101,741.98	167,953.00	199,740.00		199,740.00	
<b>GENERAL ADMINISTRATION</b>								
2310 840	School Board Contingency							
2310-2319	Other School Board		7,393.19	11,882.00	11,880.00		11,880.00	
<b>EXECUTIVE ADMINISTRATION</b>								
2320-310	SAU Management Services		109,109.00	104,439.00	110,000.00		110,000.00	
2320-2399	All Other Administration							
2400-2499	School Administration Service		231,977.74	210,937.00	199,263.00		199,263.00	
2500-2599	Business							
2600-2699	Operation & Maintenance of Plant		448,133.99	371,266.00	371,764.00		371,764.00	
2700-2799	Student Transportation		200,945.48	186,527.00	192,518.00		192,518.00	
2800-2999	Support Service Central & Other		860,517.62	1,044,266.00	1,051,453.00		1,051,453.00	
<b>NON-INSTRUCTIONAL SERVICES</b>								
3100	Food Service Operations			96,862.00	96,862.00		96,862.00	
3200	Enterprise Operations							

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud WARR. ART.#	Expenditures for Year 7/1/11 to 6/30/12	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)
<b>FACILITIES ACQUISITION AND CONSTRUCTION</b>								
4100	Site Acquisition							
4200	Site Improvement							
4300	Architectural/Engineering							
4400	Educational Specification Develop.							
4500	Building Acquisition/Construction							
4600	Building Improvement Services							
4900	Other Facilities Acquisition and Construction Services							
<b>OTHER OUTLAYS</b>								
5110	Debt Service - Principal		211,008.64	201,723.00	192,533.00		192,533.00	
5120	Debt Service - Interest		118,985.62	128,822.00	137,999.00		137,999.00	
<b>FUND TRANSFERS</b>								
5220-5221	To Food Service							
5222-5229	To Other Special Revenue							
5230-5239	To Capital Projects							
5254	To Agency Funds							
5300-5399	Intergovernmental Agency Alloc.							
	<b>SUPPLEMENTAL</b>							
	<b>DEFICIT</b>							
	<b>Operating Budget Total</b>		4,882,270.54	5,188,582.00	5,176,504.00		5,176,504.00	

**\*\*SPECIAL WARRANT ARTICLES\*\***

Special warrant articles are defined in RSA 32:3,VI, as: 1) appropriations 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	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/11 to 6/30/12	Appropriations Current Year As Approved by DRA	WARR. ART.#	School Board's Appropriations Ensuing Fiscal Year		Budget Committee's Approp. Ensuing Fiscal Year	
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
5251	To Capital Reserves							
5252	To Expendable Trust	100,000.00						
5253	To Non-Expendable Trusts							
<b>SPECIAL ARTICLES RECOMMENDED</b>			-		-		-	

**\*\*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	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/11 to 6/30/12	Appropriations Prior Year As Approved by DRA	WARR. ART.#	School Board's Appropriations Ensuing Fiscal Year		Budget Committee's Approp. Ensuing Fiscal Year	
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
<b>INDIVIDUAL ARTICLES RECOMMENDED</b>			-		-		-	

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
<b>REVENUE FROM LOCAL SOURCES</b>					
1300-1349	Tuition		12,000.00	12,000.00	12,000.00
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		300.00	300.00	300.00
1600-1699	Food Service Sales		80,000.00	80,000.00	80,000.00
1700-1799	Student Activities				
1800-1899	Community Services Activities				-
1900-1999	Other Local Sources		26,517.00	20,000.00	20,000.00
<b>REVENUE FROM STATE SOURCES</b>					
3210	School Building Aid		84,262.00	84,262.00	84,262.00
3220	Kindergarten Aid				
3215	Kindergarten Building Aid				
3230	Catastrophic Aid				
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition		1,200.00	1,200.00	1,200.00
3270	Driver Education				
3290-3299	Other State Sources				
<b>REVENUE FROM FEDERAL SOURCES</b>					
4100-4539	Federal Program Grants				
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		15,662.00	15,662.00	15,662.00
4570	Disabilities Programs				
4580	Medicaid Distribution		40,000.00	45,000.00	45,000.00
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
<b>OTHER FINANCING SOURCES</b>					
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				
5251	Transfer from Capital Reserve Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
<b>OTHER FINANCING SOURCES (Cont.)</b>					
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				
	<b>Supplemental Appropriation (Contra)</b>				
	<b>Voted From Fund Balance</b>				
	<b>Fund Balance to Reduce Taxes</b>		216,727.00	100,000.00	100,000.00
	<b>Total Estimated Revenue &amp; Credits</b>		476,668.00	358,424.00	358,424.00

**\*\*BUDGET SUMMARY\*\***

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
<b>Operating Budget Appropriations Recommended (from page 3)</b>	5,188,582.00	5,176,504.00	5,176,504.00
<b>Special Warrant Articles Recommended (from page 4)</b>	-	-	-
<b>Individual Warrant Articles Recommended (from page 4)</b>	-	-	-
<b>TOTAL Appropriations Recommended</b>	5,188,582.00	5,176,504.00	5,176,504.00
Less: Amount of Estimated Revenues & Credits (from above)	476,668.00	358,424.00	358,424.00
Less: Amount of State Education Tax/Grant	842,497.00	846,305.90	846,305.90
Estimated Amount of Local Taxes to be Raised For Education	3,869,417.00	3,971,774.10	3,971,774.10

**Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: 484,597.20  
(See Supplemental Schedule With 10% Calculation)**



See separate instructions