



New Hampshire
Department of
Revenue Administration

2021
MS-27

DRAFT
PROPOSED BUDGET NOT FINALIZED
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Proposed Budget- 2021-2022

Seabrook Local School

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



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 | 01 | \$4,294,496 | \$4,584,262 | \$4,688,831 | \$0 | \$4,688,831 | \$0 |
| 1200-1299 | Special Programs | 01 | \$2,172,510 | \$2,107,817 | \$2,205,954 | \$0 | \$2,205,954 | \$0 |
| 1300-1399 | Vocational Programs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1400-1499 | Other Programs | 01 | \$64,493 | \$92,845 | \$65,715 | \$0 | \$65,715 | \$0 |
| 1500-1599 | Non-Public Programs | 01 | \$0 | \$18,400 | \$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 |
| Instruction Subtotal | | | \$6,531,499 | \$6,803,324 | \$6,960,500 | \$0 | \$6,960,500 | \$0 |
| Support Services | | | | | | | | |
| 2000-2199 | Student Support Services | 01 | \$531,286 | \$525,021 | \$570,369 | \$0 | \$570,369 | \$0 |
| 2200-2299 | Instructional Staff Services | 01 | \$689,386 | \$746,552 | \$719,276 | \$0 | \$719,276 | \$0 |
| Support Services Subtotal | | | \$1,220,672 | \$1,271,573 | \$1,289,645 | \$0 | \$1,289,645 | \$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 | 01 | \$52,487 | \$53,911 | \$54,035 | \$0 | \$54,035 | \$0 |
| General Administration Subtotal | | | \$52,487 | \$53,911 | \$54,035 | \$0 | \$54,035 | \$0 |
| Executive Administration | | | | | | | | |
| 2320 (310) | SAU Management Services | 01 | \$584,304 | \$601,868 | \$630,159 | \$0 | \$630,159 | \$0 |
| 2320-2399 | All Other Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2400-2499 | School Administration Service | 01 | \$555,210 | \$593,283 | \$601,100 | \$0 | \$601,100 | \$0 |
| 2500-2599 | Business | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2600-2699 | Plant Operations and Maintenance | 01 | \$789,013 | \$908,661 | \$845,012 | \$0 | \$845,012 | \$0 |
| 2700-2799 | Student Transportation | 01 | \$779,487 | \$874,552 | \$974,704 | \$0 | \$974,704 | \$0 |
| 2800-2999 | Support Service, Central and Other | 01 | \$3,354,882 | \$3,538,069 | \$3,971,163 | \$0 | \$3,971,163 | \$0 |
| Executive Administration Subtotal | | | \$6,062,896 | \$6,516,433 | \$7,022,138 | \$0 | \$7,022,138 | \$0 |



Appropriations

Non-Instructional Services

| | | | | | | | | |
|--|-------------------------|----|------------------|------------------|------------------|------------|------------------|------------|
| 3100 | Food Service Operations | 01 | \$292,617 | \$333,857 | \$258,060 | \$0 | \$258,060 | \$0 |
| 3200 | Enterprise Operations | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Non-Instructional Services Subtotal | | | \$292,617 | \$333,857 | \$258,060 | \$0 | \$258,060 | \$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 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4600 | Building Improvement Services | | \$111,358 | \$165,320 | \$0 | \$0 | \$0 | \$0 |
| 4900 | Other Facilities Acquisition and Construction | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Facilities Acquisition and Construction Subtotal | | | \$111,358 | \$165,320 | \$0 | \$0 | \$0 | \$0 |

Other Outlays

| | | | | | | | | |
|-------------------------------|--------------------------|----|------------------|------------------|------------------|------------|------------------|------------|
| 5110 | Debt Service - Principal | 01 | \$118,673 | \$118,673 | \$135,673 | \$0 | \$135,673 | \$0 |
| 5120 | Debt Service - Interest | 01 | \$11,873 | \$7,763 | \$6,164 | \$0 | \$6,164 | \$0 |
| Other Outlays Subtotal | | | \$130,546 | \$126,436 | \$141,837 | \$0 | \$141,837 | \$0 |

Fund Transfers

| | | | | | | | | |
|--------------------------------|-------------------------------------|----|------------|------------|------------|------------|------------|------------|
| 5220-5221 | To Food Service | 01 | \$0 | \$1 | \$1 | \$0 | \$1 | \$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 |
| Fund Transfers Subtotal | | | \$0 | \$1 | \$1 | \$0 | \$1 | \$0 |

| | | | | | | | | |
|--|--|--|---------------------|---------------------|---------------------|------------|---------------------|------------|
| Total Operating Budget Appropriations | | | \$14,402,075 | \$15,270,855 | \$15,726,216 | \$0 | \$15,726,216 | \$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) | Committee's Appropriations for period ending 6/30/2022 (Recommended) | 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 |
| 1500-1599 | Non-Public Programs | 02 | \$14,311 | \$0 | \$14,311 | \$0 |
| <i>Purpose: Petition Article - Child Benefit Services</i> | | | | | | |
| Total Proposed Special Articles | | | \$14,311 | \$0 | \$14,311 | \$0 |



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) | Committee's Appropriations for period ending 6/30/2022 (Recommended) | Committee's Appropriations for period ending 6/30/2022 (Not Recommended) |
|---|---------|---------|---|---|--|--|
| Total Proposed Individual Articles | | | \$0 | \$0 | \$0 | \$0 |



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 | | \$0 | \$0 | \$0 |
| 1400-1449 | Transportation Fees | | \$0 | \$0 | \$0 |
| 1500-1599 | Earnings on Investments | 01 | \$3,000 | \$3,000 | \$3,000 |
| 1600-1699 | Food Service Sales | 01 | \$5,000 | \$85,000 | \$85,000 |
| 1700-1799 | Student Activities | | \$0 | \$0 | \$0 |
| 1800-1899 | Community Service Activities | | \$0 | \$0 | \$0 |
| 1900-1999 | Other Local Sources | | \$0 | \$0 | \$0 |
| Local Sources Subtotal | | | \$8,000 | \$88,000 | \$88,000 |
| State Sources | | | | | |
| 3210 | School Building Aid | 01 | \$37,602 | \$37,602 | \$37,602 |
| 3215 | Kindergarten Building Aid | | \$0 | \$0 | \$0 |
| 3220 | Kindergarten Aid | | \$0 | \$0 | \$0 |
| 3230 | Catastrophic Aid | 01 | \$95,000 | \$95,000 | \$95,000 |
| 3240-3249 | Vocational Aid | | \$0 | \$0 | \$0 |
| 3250 | Adult Education | | \$0 | \$0 | \$0 |
| 3260 | Child Nutrition | 01 | \$2,000 | \$5,000 | \$5,000 |
| 3270 | Driver Education | | \$0 | \$0 | \$0 |
| 3290-3299 | Other State Sources | | \$26,320 | \$0 | \$0 |
| State Sources Subtotal | | | \$160,922 | \$137,602 | \$137,602 |
| 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 | \$185,000 | \$200,000 | \$200,000 |
| 4570 | Disabilities Programs | | \$0 | \$0 | \$0 |
| 4580 | Medicaid Distribution | 01 | \$50,000 | \$50,000 | \$50,000 |
| 4590-4999 | Other Federal Sources (non-4810) | 01 | \$55,000 | \$63,000 | \$63,000 |
| 4810 | Federal Forest Reserve | | \$0 | \$0 | \$0 |
| Federal Sources Subtotal | | | \$290,000 | \$313,000 | \$313,000 |



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 | \$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 | \$0 | \$0 | \$0 |
| | Other Financing Sources Subtotal | \$0 | \$0 | \$0 |
| Total Estimated Revenues and Credits | | \$458,922 | \$538,602 | \$538,602 |



Budget Summary

| Item | School Board Period ending 6/30/2022 | Budget Committee Period ending 6/30/2022 |
|---|---|---|
| Operating Budget Appropriations | \$15,726,216 | \$15,726,216 |
| Special Warrant Articles | \$14,311 | \$14,311 |
| Individual Warrant Articles | \$0 | \$0 |
| Total Appropriations | \$15,740,527 | \$15,740,527 |
| Less Amount of Estimated Revenues & Credits | \$538,602 | \$538,602 |
| Less Amount of State Education Tax/Grant | \$854,498 | \$854,498 |
| Estimated Amount of Taxes to be Raised | \$14,347,427 | \$14,347,427 |



Supplemental Schedule

| | |
|--|---------------------|
| 1. Total Recommended by Budget Committee | \$15,740,527 |
| Less Exclusions: | |
| 2. Principal: Long-Term Bonds & Notes | \$0 |
| 3. Interest: Long-Term Bonds & Notes | \$0 |
| 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> | \$0 |
| 7. Amount Recommended, Less Exclusions (Line 1 less Line 6) | \$15,740,527 |
| 8. 10% of Amount Recommended, Less Exclusions <i>(Line 7 x 10%)</i> | \$0 |
| Collective Bargaining Cost Items: | |
| 9. Recommended Cost Items (Prior to Meeting) | \$0 |
| 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> | \$0 |