



New Hampshire
Department of
Revenue Administration

2021
MS-27

DRAFT
PROPOSED BUDGET NOT FINALIZED
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Proposed Budget - 2021-2022

Winnacunnet

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	\$6,923,615	\$7,119,913	\$7,311,340	\$0	\$7,311,340	\$0
1200-1299	Special Programs	01	\$3,494,472	\$3,953,312	\$3,557,664	\$0	\$3,557,664	\$0
1300-1399	Vocational Programs	01	\$172,494	\$252,000	\$334,110	\$0	\$334,110	\$0
1400-1499	Other Programs	01	\$746,039	\$953,069	\$949,668	\$0	\$949,668	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$102,471	\$119,344	\$129,589	\$0	\$129,589	\$0
1700-1799	Community/Junior College Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Instruction Subtotal			\$11,439,091	\$12,397,638	\$12,282,371	\$0	\$12,282,371	\$0
Support Services								
2000-2199	Student Support Services	01	\$1,014,380	\$1,010,495	\$1,006,124	\$0	\$1,006,124	\$0
2200-2299	Instructional Staff Services	01	\$1,334,681	\$1,368,695	\$1,301,841	\$0	\$1,301,841	\$0
Support Services Subtotal			\$2,349,061	\$2,379,190	\$2,307,965	\$0	\$2,307,965	\$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	\$68,354	\$69,051	\$67,151	\$0	\$67,151	\$0
General Administration Subtotal			\$68,354	\$69,051	\$67,151	\$0	\$67,151	\$0
Executive Administration								
2320 (310)	SAU Management Services	01	\$850,896	\$867,084	\$885,590	\$0	\$885,590	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$851,549	\$876,100	\$910,651	\$0	\$910,651	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$1,933,732	\$2,111,443	\$2,020,580	\$0	\$2,020,580	\$0
2700-2799	Student Transportation	01	\$790,004	\$1,102,476	\$1,198,710	\$0	\$1,198,710	\$0
2800-2999	Support Service, Central and Other	01	\$5,828,118	\$6,225,725	\$6,542,833	\$0	\$6,542,833	\$0
Executive Administration Subtotal			\$10,254,299	\$11,182,828	\$11,558,364	\$0	\$11,558,364	\$0



Appropriations

Non-Instructional Services

3100	Food Service Operations	01	\$528,975	\$585,089	\$586,128	\$0	\$586,128	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$528,975	\$585,089	\$586,128	\$0	\$586,128	\$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		\$511,198	\$316,910	\$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			\$511,198	\$316,910	\$0	\$0	\$0	\$0

Other Outlays

5110	Debt Service - Principal	01	\$1,530,000	\$1,605,000	\$1,685,000	\$0	\$1,685,000	\$0
5120	Debt Service - Interest	01	\$442,696	\$363,932	\$283,688	\$0	\$283,688	\$0
Other Outlays Subtotal			\$1,972,696	\$1,968,932	\$1,968,688	\$0	\$1,968,688	\$0

Fund Transfers

5220-5221	To Food Service	01	\$55,153	\$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			\$55,153	\$1	\$1	\$0	\$1	\$0

Total Operating Budget Appropriations			\$27,178,827	\$28,899,639	\$28,770,668	\$0	\$28,770,668	\$0
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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
4600	Building Improvement Services	02	\$325,000	\$0	\$325,000	\$0
<i>Purpose: HVAC Upgrades</i>						
Total Proposed Special Articles			\$325,000	\$0	\$325,000	\$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	01	\$135,500	\$141,500	\$141,500
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$5,000	\$5,000	\$5,000
1600-1699	Food Service Sales	01	\$5,000	\$404,000	\$404,000
1700-1799	Student Activities	01	\$0	\$12,000	\$12,000
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$12,000	\$36,500	\$36,500
Local Sources Subtotal			\$157,500	\$599,000	\$599,000
State Sources					
3210	School Building Aid	01	\$862,339	\$862,339	\$862,339
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	01	\$565,000	\$500,000	\$500,000
3240-3249	Vocational Aid	01	\$15,000	\$15,000	\$15,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$1,000	\$3,800	\$3,800
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$1,443,339	\$1,381,139	\$1,381,139
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	\$90,000	\$85,000	\$85,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$43,500	\$40,000	\$40,000
4590-4999	Other Federal Sources (non-4810)	01	\$89,500	\$103,000	\$103,000
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$223,000	\$228,000	\$228,000



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		\$1,823,839	\$2,208,139	\$2,208,139



Budget Summary

Item	School Board Period ending 6/30/2022	Budget Committee Period ending 6/30/2022
Operating Budget Appropriations	\$28,770,668	\$28,770,668
Special Warrant Articles	\$325,000	\$325,000
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$29,095,668	\$29,095,668
Less Amount of Estimated Revenues & Credits	\$2,208,139	\$2,208,139
Less Amount of State Education Tax/Grant	\$441,923	\$441,923
Estimated Amount of Taxes to be Raised	\$26,445,606	\$26,445,606



Supplemental Schedule

1. Total Recommended by Budget Committee	\$29,095,668
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)	\$29,095,668
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