

# SCHOOL BUDGET FORM

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

OF: DEERFIELD, NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2010 to June 30, 2011

## 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.

s form was posted with the warrant on (Date): January 22, 2010

### BUDGET COMMITTEE

Please sign in ink.

Bonita P. Proulx  
[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]

Harriet E. Cady  
[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]

**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)271-3397

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/08 to 6/30/09	Appropriations Current Year as Approved by DRA	School Board's Appropriations		Budget Committee's Approp.	
					Ensuuing Fiscal Year		Ensuuing Fiscal Year	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
<b>INSTRUCTION (1000-1999)</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
1100-1199	Regular Programs		5,111,278	5,386,257	5,587,919		5,465,771	
1200-1299	Special Programs		2,627,778	3,037,944	3,087,046		3,087,046	
1300-1399	Vocational Programs							
1400-1499	Other Programs		21,336	24,466	26,150		26,150	
1500-1599	Non-Public Programs							
1600-1899	Adult & Community Programs							
<b>SUPPORT SERVICES (2000-2999)</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
2000-2199	Student Support Services		252,860	251,462	249,296		249,296	
2200-2299	Instructional Staff Services		212,546	117,815	114,791		114,791	
<b>General Administration</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
2310 840	School Board Contingency							
2310-2319	Other School Board		29,130	23,559	20,435		20,435	
<b>Executive Administration</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
2320-310	SAU Management Services		228,111	242,035	254,174		254,174	
2320-2399	All Other Administration		3,098	-	-		-	
2400-2499	School Administration Service		257,867	261,091	265,274		265,274	
2500-2599	Business							
2600-2699	Operation & Maintenance of Plant		433,066	394,476	388,570		388,570	
2700-2799	Student Transportation		645,156	744,680	703,326		703,326	
2800-2999	Support Service Central & Other		1,394,373	1,384,720	1,372,789		1,372,789	
3000-3999	NON-INSTRUCTIONAL SERVICES		135,648	159,984	152,625		152,625	
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION		29,205	4	4		4	

1		2		3		4		5		6		7		8		9	
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud	Expenditures	Appropriations	School Board's Appropriations		Budget Committee's Approp.										
		WARR. ART.#	for Year 7/1/08 to 6/30/09	Current Year As Approved by DRA	Ensuing Fiscal Year		Ensuing Fiscal Year		RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED	
<b>OTHER OUTLAYS (5000-5999)</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5110	Debt Service - Principal		24,054	55,000	-		-		-		-		-		-		-
5120	Debt Service - Interest		4,263	1,444	-		-		-		-		-		-		-
<b>FUND TRANSFERS</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5220-5221	To Food Service		-	15,738	11,725		11,725				11,725						
5222-5229	To Other Special Revenue																
5230-5239	To Capital Projects																
5251	To Capital Reserves (page 4)																
5252	To Expendable Trust (page 4)		20,000	20,000													
5253	To Non-Expendable Trusts																
5254	To Agency Funds																
5300-5399	Intergovernmental Agency Alloc.																
	SUPPLEMENTAL																
	DEFICIT																
	Operating Budget Total		11,429,769	12,120,675	12,234,124		12,111,976										



1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
<b>REVENUE FROM LOCAL SOURCES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
1300-1349	Tuition		18,234	8,000	5,600
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		3,379	3,000	3,000
1600-1699	Food Service Sales		96,386	98,000	96,400
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		4,914	300	300
<b>REVENUE FROM STATE SOURCES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3210	School Building Aid		26,104	27,322	-
3220	Kindergarten Aid				
3230	Catastrophic Aid		258,355	335,648	278,005
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition		2,203	2,200	2,200
3270	Driver Education				
3290-3299	Other State Sources				
<b>REVENUE FROM FEDERAL SOURCES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
4100-4539	Federal Program Grants		165,546	25,900	85,100
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		42,216	45,300	42,300
4570	Disabilities Programs		117,442	122,010	122,010
4580	Medicaid Distribution		119,742	60,000	60,000
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
<b>OTHER FINANCING SOURCES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</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.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
<b>OTHER FINANCING SOURCES CONT.</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5210	Transfer to Food Svc from Gen'l Fund			14,484	11,725
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				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance		20,000	20,000	20,000
	Fund Balance to Reduce Taxes		174,691	306,680	
<b>Total Estimated Revenue &amp; Credits</b>			<b>1,049,212</b>	<b>1,068,844</b>	<b>726,640</b>

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

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	12,120,675	12,234,124	12,111,976
Special Warrant Articles Recommended (from page 4)	-	20,000	-
Individual Warrant Articles Recommended (from page 4)		62,832	62,832
<b>TOTAL Appropriations Recommended</b>	<b>12,120,675</b>	<b>12,316,956</b>	<b>12,174,808</b>
Less: Amount of Estimated Revenues & Credits (from above)	1,068,844	726,640	706,640
Less: Amount of Statewide Enhanced Education Tax/Grant	3,156,873	3,156,873	3,156,873
Estimated Amount of Local Taxes to be Raised For Education	7,894,958	8,433,443	8,311,295

**Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$1,217,481  
(See Supplemental Schedule With 10% Calculation)**

## INSTRUCTIONS FOR COMPLETING FORM MS-27

<p><b>Pages 2 - 3</b> <b>Operating Budget</b></p>	<p>Use these pages for the proposed operating budget. In column 4, enter the actual expenditures for the most recently completed fiscal year [RSA 32:5, IV (b)] and enter the year in the space provided. In column 5, enter the appropriations as voted last year (include special meetings). In column 6, enter the school board's recommended budget. In column 7, enter those appropriations not recommended. Column 8 is for the budget committee's recommended budget and column 9 is for the budget committee's not recommended appropriations.</p>
<p><b>RSA 32 requires all appropriations be posted.</b></p>	<p>The operating budget and all special and individual warrant articles must be posted.</p>
<p><b>Page 4</b> <b>Special Warrant Articles</b></p>	<p>Special warrant articles are defined in RSA 32:3, VI, as: 1) petitioned warrant articles; 2) an article whose appropriation is raised by bonds or notes; 3) an article which calls for an appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; and 4) any article designated on the warrant as a nonlapsing or nontransferable article. Be sure to list account numbers and warrant article numbers.</p>
<p><b>Page 4</b> <b>Individual Warrant Articles</b></p>	<p>"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles could be ratification of negotiated cost items for labor agreements, leases, or items of a one time nature. Be sure to list account numbers and warrant article numbers.</p>
<p><b>Pages 5 - 6</b> <b>Estimated Revenues &amp; Credits</b></p>	<p>In the first column, enter the actual revenue for the most recently completed fiscal year. In the second column, enter the revenue and credits as revised and approved by the DRA in setting the last school assessment (tax rate papers). In the third column, enter the school board's estimated revenues and credits for the coming year. Be sure to complete the "Budget Summary" section and your maximum allowable increase under RSA 32:18.</p>
<p><b>10% Limitations RSA 32:18</b></p>	<p>Complete the supplemental schedule for calculating the 10% limitation and show the maximum allowable increase on page 6.</p>
<p><b>Signatures &amp; Distribution</b></p>	<p>Post certified copies of the budget with the warrant for the meeting (RSA 197:5-a) and if required per RSA 32:5, VII, print the budget in an annual report. Send a copy to the DRA at the address below within 20 days after the meeting. Keep a copy for your records and send a courtesy copy to each municipality in your regional school, if applicable.</p>
<p><b>Default Budget RSA 32:5, VII (b)</b></p>	<p>If you have adopted SB2, you will also need to complete and post a default budget form showing how the default budget was calculated. This task may be delegated to the budget committee if so voted under RSA 40:14-b.</p>

This form is available on our website: [www.nh.gov/revenue/forms/msforms.htm](http://www.nh.gov/revenue/forms/msforms.htm)

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