



New Hampshire
Department of
Revenue Administration

2019
MS-27

Proposed Budget
Sanborn

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2019 to June 30, 2020

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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.

Name	Position	Signature
LARRY G. HEATH	School Board	<i>Larry G. Heath</i>
Anne Collier	Chairman	<i>Anne Collier</i>
JACK KOZEC	BO Comm	<i>Jack Kozec</i>
James L. Dorett	Budget Committee	<i>James L. Dorett</i>
Sandra J. Rogers - Osterloh	Bud Comm	<i>Sandra J. Rogers - Osterloh</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations as Approved by DRA for period ending 6/30/2019	School Board's Appropriations for period ending 6/30/2020 (Recommended)	School Board's Appropriations for period ending 6/30/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2020 (Not Recommended)
Instruction								
1100-1199	Regular Programs	03	\$12,669,751	\$12,730,709	\$13,510,639	\$0	\$13,492,139	\$0
1200-1299	Special Programs	03	\$5,470,268	\$5,539,899	\$5,861,704	\$0	\$5,861,704	\$0
1300-1399	Vocational Programs	03	\$217,725	\$192,500	\$228,000	\$0	\$228,000	\$0
1400-1499	Other Programs	03	\$607,182	\$586,266	\$616,596	\$0	\$616,596	\$0
1500-1599	Non-Public Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	03	\$0	\$2,500	\$2,500	\$0	\$2,500	\$0
Instruction Subtotal			\$18,964,926	\$19,051,874	\$20,219,439	\$0	\$20,200,939	\$0
Support Services								
2000-2199	Student Support Services	03	\$2,576,872	\$2,762,953	\$2,786,373	\$0	\$2,804,873	\$0
2200-2299	Instructional Staff Services	03	\$685,156	\$632,700	\$701,601	\$0	\$701,601	\$0
Support Services Subtotal			\$3,262,028	\$3,395,653	\$3,487,974	\$0	\$3,506,474	\$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	03	\$115,186	\$89,048	\$103,520	\$0	\$103,520	\$0
General Administration Subtotal			\$115,186	\$89,048	\$103,520	\$0	\$103,520	\$0



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Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$729,886	\$848,705	\$813,078	\$0	\$813,078	\$0
2400-2499	School Administration Service	03	\$1,938,528	\$2,029,686	\$2,095,048	\$0	\$2,095,048	\$0
2500-2599	Business	03	\$394,345	\$385,053	\$474,426	\$0	\$474,426	\$0
2600-2699	Plant Operations and Maintenance	03	\$2,980,877	\$3,240,478	\$3,309,209	\$0	\$3,309,209	\$0
2700-2799	Student Transportation	03	\$1,347,013	\$1,573,974	\$1,457,767	\$0	\$1,457,767	\$0
2800-2999	Support Service, Central and Other	03	\$791,811	\$922,650	\$923,664	\$0	\$923,664	\$0
Executive Administration Subtotal			\$8,182,460	\$9,000,546	\$9,073,192	\$0	\$9,073,192	\$0
Non-Instructional Services								
3100	Food Service Operations	03	\$562,338	\$573,500	\$576,300	\$0	\$576,300	\$0
3200	Enterprise Operations		\$14,566	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$576,904	\$573,500	\$576,300	\$0	\$576,300	\$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		\$360,232	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$360,232	\$0	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	03	\$1,225,785	\$1,168,168	\$1,112,322	\$0	\$1,112,322	\$0
5120	Debt Service - Interest	03	\$1,079,726	\$1,139,218	\$1,194,926	\$0	\$1,194,926	\$0
Other Outlays Subtotal			\$2,305,511	\$2,307,386	\$2,307,248	\$0	\$2,307,248	\$0



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Fund Transfers									
5220-5221	To Food Service	03	\$30,000	\$30,000	\$30,000	\$0	\$30,000	\$0	
5222-5229	To Other Special Revenue	03	\$0	\$700,000	\$90,260	\$0	\$90,260	\$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			\$30,000	\$730,000	\$120,260	\$0	\$120,260	\$0	
Total Operating Budget Appropriations						\$35,887,933	\$0	\$35,887,933	\$0



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Special Warrant Articles

Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations for period ending 6/30/2020 (Recommended)	Appropriations for period ending 6/30/2020 (Not Recommended)	Committee's Appropriations for period ending 6/30/2020 (Recommended)	Committee's Appropriations for period ending 6/30/2020 (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
1400-1499	Other Programs	11	\$10,568	\$0	\$0	\$10,568
		<i>Purpose: Sanborn Ice Hockey</i>				
5251	To Capital Reserve Fund	09	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: New Capital Reserve-Unanticipated Educational Expe</i>				
5251	To Capital Reserve Fund	10	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Incr Capital Improvement and Maintenance Capital R</i>				
Total Proposed Special Articles			\$110,568	\$0	\$100,000	\$10,568



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Individual Warrant Articles

Account	Purpose	Article	School Board's	School Board's	Budget	Budget	
			Appropriations for period ending 6/30/2020 (Recommended)	Appropriations for period ending 6/30/2020 (Not Recommended)	Committee's Appropriations for period ending 6/30/2020 (Recommended)	Committee's Appropriations for period ending 6/30/2020 (Not Recommended)	
0000-0000	Collective Bargaining	04	\$508,964	\$0	\$508,964	\$0	
		<i>Purpose: Professional Staff 2 year agreement</i>					
0000-0000	Collective Bargaining	06	\$85,173	\$0	\$85,173	\$0	
		<i>Purpose: Support Staff 3 year agreement</i>					
Total Proposed Individual Articles			\$594,137	\$0	\$594,137	\$0	



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2019	School Board's Estimated Revenues for period ending 6/30/2020	Budget Committee's Estimated Revenues for period ending 6/30/2020
Local Sources					
1300-1349	Tuition	03	\$4,099,455	\$4,062,962	\$4,062,962
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$10,000	\$10,000	\$10,000
1600-1699	Food Service Sales	03	\$401,500	\$401,500	\$401,500
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities	03	\$0	\$0	\$0
1900-1999	Other Local Sources	03	\$20,686	\$20,401	\$20,401
Local Sources Subtotal			\$4,531,641	\$4,494,863	\$4,494,863
State Sources					
3210	School Building Aid	03	\$562,959	\$537,829	\$537,829
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$102,791	\$0	\$0
3230	Catastrophic Aid	03	\$217,347	\$200,000	\$200,000
3240-3249	Vocational Aid	03	\$25,000	\$25,000	\$25,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	03	\$7,000	\$7,000	\$7,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$915,097	\$769,829	\$769,829



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2019	School Board's Estimated Revenues for period ending 6/30/2020	Budget Committee's Estimated Revenues for period ending 6/30/2020
Federal Sources					
4100-4539	Federal Program Grants	03	\$284,000	\$284,000	\$284,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$135,000	\$130,000	\$130,000
4570	Disabilities Programs	03	\$416,000	\$416,000	\$416,000
4580	Medicaid Distribution	03	\$90,000	\$90,000	\$90,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$925,000	\$920,000	\$920,000
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	03	\$30,000	\$30,000	\$30,000
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	10, 09	\$0	\$100,000	\$100,000
9999	Fund Balance to Reduce Taxes	03	\$1,504,483	\$750,000	\$750,000
Other Financing Sources Subtotal			\$1,534,483	\$880,000	\$880,000
Total Estimated Revenues and Credits			\$7,906,221	\$7,064,692	\$7,064,692



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Budget Summary

Item	School Board Period ending 6/30/2020 (Recommended)	Budget Committee Period ending 6/30/2020 (Recommended)
Operating Budget Appropriations	\$35,887,933	\$35,887,933
Special Warrant Articles	\$110,568	\$100,000
Individual Warrant Articles	\$594,137	\$594,137
Total Appropriations	\$36,592,638	\$36,582,070
Less Amount of Estimated Revenues & Credits	\$7,064,692	\$7,064,692
Less Amount of State Education Tax/Grant	\$5,877,034	\$5,877,034
Estimated Amount of Taxes to be Raised	\$23,650,912	\$23,640,344



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$36,582,070
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$1,112,322
3. Interest: Long-Term Bonds & Notes	\$1,194,926
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$2,307,248
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$34,274,822
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$3,427,482
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$594,137
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: (Line 1 + Line 8 + Line 11 + Line 12)	\$40,009,552