



New Hampshire
Department of
Revenue Administration

2023
MS-27

Proposed Budget
Winchester Local School

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, 2023 to June 30, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/19/2023

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
Brenda Hubbard	Chairman	[Signature]
Kevin Bazzan	Budget member	[Signature]
Theresa Spivey	Rep. Secretary	[Signature]
Dana Baker	Rep. School Board	[Signature]

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

<https://www.prop@nh.gov/>

For assistance please contact:

NH DRA Municipal and Property Division
(603) 230-5090

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



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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$3,718,810	\$4,141,266	\$4,315,373	\$0	\$4,297,873	\$0
1200-1299	Special Programs	02	\$3,222,191	\$4,082,177	\$4,254,279	\$0	\$4,252,779	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	02	\$28,020	\$29,562	\$30,832	\$0	\$30,832	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs		\$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			\$6,969,021	\$8,253,025	\$8,600,484	\$0	\$8,581,484	\$0
Support Services								
2000-2199	Student Support Services	02	\$714,749	\$797,927	\$773,116	\$0	\$772,791	\$0
2200-2299	Instructional Staff Services	02	\$104,390	\$125,804	\$129,907	\$0	\$129,907	\$0
Support Services Subtotal			\$819,139	\$923,731	\$903,023	\$0	\$902,698	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$208,250	\$67,344	\$67,344	\$0	\$67,344	\$0
General Administration Subtotal			\$208,250	\$67,344	\$67,344	\$0	\$67,344	\$0



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Executive Administration								
2320 (310)	SAU Management Services		\$0	\$1,000	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$223,153	\$285,198	\$253,363	\$0	\$253,363	\$0
2400-2499	School Administration Service	02	\$265,557	\$334,153	\$270,463	\$0	\$270,454	\$0
2500-2599	Business	02	\$138,866	\$179,816	\$155,510	\$0	\$155,510	\$0
2600-2699	Plant Operations and Maintenance	02	\$776,200	\$727,792	\$734,278	\$0	\$731,278	\$0
2700-2799	Student Transportation	02	\$720,581	\$860,609	\$992,886	\$0	\$992,886	\$0
2800-2999	Support Service, Central and Other	02	\$287,944	\$299,527	\$277,923	\$0	\$266,423	\$0
Executive Administration Subtotal			\$2,412,301	\$2,688,095	\$2,684,423	\$0	\$2,659,914	\$0
Non-Instructional Services								
3100	Food Service Operations		\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$0	\$0	\$0	\$0	\$0	\$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	02	\$0	\$1	\$1	\$0	\$1	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$1	\$1	\$0	\$1	\$0
Other Outlays								
5110	Debt Service - Principal	02	\$175,000	\$175,000	\$175,000	\$0	\$175,000	\$0
5120	Debt Service - Interest	02	\$11,612	\$10,500	\$3,500	\$0	\$3,500	\$0
Other Outlays Subtotal			\$186,612	\$185,500	\$178,500	\$0	\$178,500	\$0



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Fund Transfers								
5220-5221	To Food Service	02	\$40,250	\$200,000	\$200,000	\$0	\$200,000	\$0
5222-5229	To Other Special Revenue	02	\$0	\$500,000	\$500,000	\$0	\$500,000	\$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		\$40,250	\$700,000	\$700,000	\$0	\$700,000	\$0
Total Operating Budget Appropriations					\$13,133,775	\$0	\$13,089,941	\$0



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Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (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
2310-2319	Other School Board	07	\$5,598	\$0	\$5,598	\$0
<i>Purpose: Winchester SchoolBoard Stipends</i>						
5251	To Capital Reserve Fund	05	\$125,000	\$0	\$125,000	\$0
<i>Purpose: Add funds to Building Improvement Capital Res</i>						
5252	To Expendable Trusts/Fiduciary Funds	06	\$25,000	\$0	\$25,000	\$0
<i>Purpose: Add funds to Special Education Expendable Trust</i>						
Total Proposed Special Articles			\$155,598	\$0	\$155,598	\$0



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Individual Warrant Articles



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees	02	\$1,500	\$1,500	\$1,500
1500-1599	Earnings on Investments		\$0	\$0	\$0
1600-1699	Food Service Sales		\$0	\$0	\$0
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$48,800	\$48,800	\$48,800
Local Sources Subtotal			\$50,300	\$50,300	\$50,300
State Sources					
3210	School Building Aid	02	\$61,928	\$61,928	\$61,928
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	02	\$120,000	\$120,000	\$120,000
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$36,681	\$0	\$0
State Sources Subtotal			\$218,609	\$181,928	\$181,928



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		Revenues			
Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Federal Sources					
4100-4539	Federal Program Grants	02	\$500,000	\$500,000	\$500,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$200,000	\$200,000	\$200,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	02	\$30,000	\$30,000	\$30,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
	Federal Sources Subtotal		\$730,000	\$730,000	\$730,000
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		\$200,000	\$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	06	\$25,000	\$25,000	\$25,000
9999	Fund Balance to Reduce Taxes		\$164,181	\$0	\$0
	Other Financing Sources Subtotal		\$389,181	\$25,000	\$25,000
Total Estimated Revenues and Credits			\$1,388,090	\$987,228	\$987,228



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Budget Summary

Item	School Board	Budget Committee
	Period ending 6/30/2024 (Recommended)	Period ending 6/30/2024 (Recommended)
Operating Budget Appropriations	\$13,133,775	\$13,089,941
Special Warrant Articles	\$155,598	\$155,598
Individual Warrant Articles	\$74,592	\$74,592
Total Appropriations	\$13,363,965	\$13,320,131
Less Amount of Estimated Revenues & Credits	\$987,228	\$987,228
Less Amount of State Education Tax/Grant	\$4,201,950	\$4,201,950
Estimated Amount of Taxes to be Raised	\$8,174,787	\$8,130,953



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$13,320,131
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 (<i>Line 1 less Line 6</i>)	\$13,320,131
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$1,332,013
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:	\$14,652,144
<i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	