

### Revenue Administration New Hampshire Department of

### **MS-27** 2022

### 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, 2022 to June 30, 2023

Form Due Date: 20 Days after the Annual Meeting

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. This form was posted with the warrant on: SCHOOL BUDGET COMMITTEE CERTIFICATION

Name Vic Cheilman Scient mans Kep Position Signature

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 http://www.revenue.nh.gov/mun-prop/ (603) 230-5090



|                        |   |         | Appropriations                           | riations  |   |   |  |  |
|------------------------|---|---------|--|---|---|---|--|--|
| Account                | Purpose                                     | Article | Expenditures for period ending 6/30/2021 | Appropriations as Approved by DRA for period ending 6/30/2022 | School Board's<br>Appropriations A<br>for period ending<br>6/30/2023<br>(Recommended) | Budget Budget School Board's School Board's Committee's Committee's Appropriations Appropriations for Appropriations for Appropriations for Period ending 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 | Budget<br>Committee's<br>ppropriations for Apperiod ending<br>6/30/2023<br>(Recommended) ( | Budget Budget Committee's Committee's copriations for Appropriations for period ending period ending 6/30/2023 6/30/2023 (Recommended) (Not Recommended) |
| Instruction            |   |         |  |   |   |   |  |  |
| 1100-1199              | Regular Programs                            | 02      | \$3,463,168                              | \$3,954,344   | \$4,148,166   | \$0   | \$4,041,266  | \$0  |
| 1200-1299              | Special Programs                            | 02      | \$3,521,145                              | \$4,052,766   | \$3,932,759   | \$0   | \$3,932,351  | \$0  |
| 1300-1399              | Vocational Programs                         |         | \$0                                      | \$0   | \$0   | \$0   | \$0  | \$0  |
| 1400-1499              | Other Programs                              | 02      | \$0                                      | \$29,582  | \$29,582  | \$0   | \$29,582   | \$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                        |         | \$6,984,313                              | \$8,036,692   | \$8,110,507   | \$0   | \$8,003,199  | \$0  |
| Support Services       | vices                                       |         |  |   |   |   |  |  |
| 2000-2199              | Student Support Services                    | 02      | \$515,043                                | \$654,411   | \$797,927   | \$0   | \$797,927  | \$0  |
| 2200-2299              | Instructional Staff Services                | 02      | \$158,601                                | \$175,733   | \$125,804   | \$0   | \$125,804  | \$0  |
|                        | Support Services Subtotal                   |         | \$673,644                                | \$830,144   | \$923,731   | \$0   | \$923,731  | \$0  |
| General Administration | ninistration                                |         |  |   |   |   |  |  |
| 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                          | 02      | \$46,425                                 | \$67,000  | \$72,996  | \$0   | \$67,344   | \$0  |
|                        | General Administration Subtotal             |         | \$46,425                                 | \$67,000  | \$72,996  | \$0   | \$67,344   | \$0  |



| \$0  | \$185,500  | \$0  | \$185,500   | \$193,156   | \$195,466                                |         | Other Outlays Subtotal  |               |
|--|--|--|---|---|--|---------|---|---------------|
| \$0  | \$10,500   | \$0  | \$10,500  | \$18,156  | \$20,466                                 | 02      | Debt Service - Interest   | 5120          |
| \$0  | \$175,000  | \$0  | \$175,000   | \$175,000   | \$175,000                                | 02      | Debt Service - Principal  | 5110          |
| \$0  | <b>*</b>   | \$0  | <del>\$</del> 1   | <del>8</del>  | \$84,849                                 |         | Facilities Acquisition and Construction Subtotal ays                        | Other Outlays |
| \$0  | \$0  | \$0  | \$0   | \$0   | \$0                                      |         | Other Facilities Acquisition and Construction                               | 4900          |
| \$0  | \$1  | \$0  | <del>\$</del> 1   | \$1   | \$84,849                                 | 02      | Building Improvement Services   | 4600          |
| \$0  | \$0  | \$0  | \$0   | \$0   | \$0                                      |         | Building Acquisition/Construction   | 4500          |
| \$0  | \$0  | \$0  | \$0   | \$0   | \$0                                      |         | Educational Specification Development                                       | 4400          |
| \$0  | \$0  | \$0  | \$0   | \$0   | \$0                                      |         | Architectural/Engineering   | 4300          |
| \$0  | \$0  | \$0  | \$0   | \$0   | \$0                                      |         | Site Improvement  | 4200          |
| \$0  | \$0  | \$0  | \$0   | \$0   | \$0                                      |         | Site Acquisition  | 4100          |
| \$0  | \$0  | \$0  | <del>\$</del> 0   | \$0   | \$0                                      |         | Non-Instructional Services Subtotal Facilities Acquisition and Construction | Facilities Ac |
| \$0  | \$0  | \$0  | \$0   | \$0   | \$0                                      |         | Enterprise Operations   | 3200          |
| \$0  | \$0  | \$0  | \$0   | \$0   | \$0                                      |         | Food Service Operations   | 3100          |
| <del>\$</del>  | \$2,688,095  | \$6  | \$2,691,498   | \$2,590,502   | \$2,250,695                              |         | Executive Administration Subtotal Non-Instructional Services                | Non-instruc   |
| \$0  | \$299,527  | \$0  | \$299,910   | \$298,618   | \$244,071                                | 02      | Support Service   | 2800-2999     |
| \$0  | \$860,609  | \$0  | \$860,609   | \$838,630   | \$695,374                                | 02      | 9 Student Transportation  | 2700-2799     |
| \$0  | \$727,792  | \$0  | \$728,140   | \$685,885   | \$632,917                                | 02      | 9 Plant Operations and Maintenance  | 2600-2699     |
| \$0  | \$179,816  | \$0  | \$180,378   | \$157,828   | \$183,171                                | 02      | 9 Business  | 2500-2599     |
| \$0  | \$334,153  | \$0  | \$335,655   | \$325,187   | \$244,653                                | 02      | 9 School Administration Service   | 2400-2499     |
| \$0  | \$285,198  | \$0  | \$285,806   | \$284,354   | \$248,882                                | 02      | 9 All Other Administration  | 2320-2399     |
| \$0  | \$1,000  | \$0  | \$1,000   | \$0   | \$1,627                                  | 02      | )) SAU Management Services  | 2320 (310)    |
|  |  |  |   |   |  |         | Executive Administration  | Executive A   |
| Budget Budget Committee's Committee's ropriations for Appropriations for period ending period ending 6/30/2023 (Recommended) (Not Recommended) | Budget Committee's ppropriations for A period ending 6/30/2023 (Recommended) ( | Budget Budget School Board's Committee's Committee's ppropriations Appropriations for Appropriations for period ending period ending period ending period ending period ending 6/30/2023 6/30/2023 6/30/2023 6/30/2023 (Recommended) (Not Recommended) | School Board's<br>Appropriations A<br>for period ending<br>6/30/2023<br>(Recommended) | Appropriations as Approved by DRA for period ending 6/30/2022 | Expenditures for period ending 6/30/2021 | Article | Purpose   | Account       |
|  |  |  |   | iations   | Appropriations                           |         |   |               |



### 2022 MS-27

**Appropriations** 

| \$0  | \$12,567,870   | \$0  | \$12,684,233 |   |  | J       | Total Operating Budget Appropriations |                |
|--|--|--|--------------|---|--|---------|---------------------------------------|----------------|
| \$0  | \$700,000  | \$0  | \$700,000    | \$1,100,000   | \$1,118,123                              | _       | Fund Transfers Subtotal               |                |
| \$0  | \$0  | \$0  | \$0          | \$400,000   | \$400,000                                |         | Deficit Appropriation                 | 9992           |
| \$0  | \$0  | \$0  | \$0          | \$0   | \$0                                      |         | Supplemental Appropriation            | 9990           |
| \$0  | \$0  | \$0  | \$0          | \$0   | \$0                                      |         | Intergovernmental Agency Allocation   | 5300-5399      |
| \$0  | \$0  | \$0  | \$0          | \$0   | \$0                                      |         | To Agency Funds                       | 5254           |
| \$0  | \$0  | \$0  | \$0          | \$0   | \$0                                      |         | To Capital Projects                   | 5230-5239      |
| \$0  | \$500,000  | \$0  | \$500,000    | \$500,000   | \$500,000                                | 02      | To Other Special Revenue              | 5222-5229      |
| \$0  | \$200,000  | \$0  | \$200,000    | \$200,000   | \$218,123                                | 02      | To Food Service                       | 5220-5221      |
|  |  |  |              |   |  |         | iers                                  | Fund Transfers |
| Budget Budget Committee's Committee's 'opriations for Appropriations for period ending period ending 6/30/2023 6/30/2023 (Recommended) (Not Recommended) | Budget<br>Committee's<br>propriations for A<br>period ending<br>6/30/2023<br>(Recommended) ( | Budget School Board's School Board's Committee's Committee School Board's Committee School Board |              | Appropriations as Approved by DRA for period ending 6/30/2022 | Expenditures for period ending 6/30/2021 | Article | Purpose                               | Account        |

### 2022 MS-27

**Special Warrant Articles** 

| \$0  | \$150,000  | \$0  | \$150,000   | al Articles  | Total Proposed Special Articles      |         |
|--|--|--|---|--|--------------------------------------|---------|
|  |  |  | Trust   | Purpose: Add funds to Special Education Expendable Trust |                                      |         |
| \$0  | \$25,000   | \$0  | \$25,000  | 06   | To Expendable Trusts/Fiduciary Funds | 5252    |
|  |  |  | es  | Purpose: Add funds to Building Improvement Capital Res   |                                      |         |
| \$0  | \$125,000  | \$0  | \$125,000   | 07   | To Capital Reserve Fund              | 5251    |
| \$0  | \$0  | \$0  | \$0   |  | To Non-Expendable Trust Fund         | 5253    |
| \$0  | \$0  | \$0  | \$0   |  | To Expendable Trust Fund             | 5252    |
| \$0  | \$0  | \$0  | \$0   |  | To Capital Reserve Fund              | 5251    |
| Budget Budget Committee's Committee's ropriations for Appropriations for period ending period ending 6/30/2023 (Recommended) (Not Recommended) | Budget Committee's ppropriations for A period ending 6/30/2023 (Recommended) ( | school Board's School Board's ppropriations Appropriations for A period ending period ending 6/30/2023 (Recommended) (Not Recommended) | Budget Budget School Board's Committee's Committee's Committee's Appropriations Appropriations for Appropriations for Period ending period ending period ending period ending 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 6/30/2023 | Article  | Purpose                              | Account |

2022 MS-27

**Individual Warrant Articles** 

| \$121,727  | \$28,099   | \$0  | \$149,826   | Total Proposed Individual Articles                     | Tot                        |      |
|--|--|--|---|--|----------------------------|------|
|  |  |  | ť   | Purpose: Support Staff Collective Bargaining Agreement |                            |      |
| \$0  | \$28,099   | \$0  | \$28,099  | 03   | 1200-1299 Special Programs | 1200 |
|  |  |  |   | Purpose: Collective Bargaining Agreement               |                            |      |
| \$121,727  | \$0  | \$0  | \$121,727   | 05   | 1200-1299 Special Programs | 1200 |
| Budget Committee's propriations for period ending 6/30/2023 lot Recommended) | School Board's School Board's Committee's Committee's Appropriations Appropriations for Appropriations for Appropriations for Appropriations for or Appropriations for Appropriations fo | School Board's  Appropriations Appropriations for A | School Board's<br>Appropriations Appropriod ending<br>for period ending<br>6/30/2023<br>(Recommended) ( | Article  | Account Purpose            | Acco |



|                   |  |                        | TACACITACO | 1900   |   |   |
|-------------------|--|------------------------|------------|--|---|---|
| Account           | Source                                 |                        | Article    | Revised Revenues for period ending 6/30/2022 | School Board's Estimated Revenues for period ending 6/30/2023 | Budget Committee's Estimated Revenues for period ending 6/30/2023 |
| Local Sources     | rces                                   |                        |            |  |   |   |
| 1300-1349 Tuition | 9 Tuition                              |                        |            | \$0  | \$0   | \$0   |
| 1400-144          | 1400-1449 Transportation Fees          |                        |            | \$0  | \$0   | \$0   |
| 1500-159          | 1500-1599 Earnings on Investments      |                        |            | \$0  | \$0   | \$0   |
| 1600-169          | 1600-1699 Food Service Sales           |                        |            | \$0  | \$0   | \$0   |
| 1700-179          | 1700-1799 Student Activities           |                        |            | \$0  | \$0   | \$0   |
| 1800-189          | 1800-1899 Community Service Activities |                        |            | \$0  | \$0   | \$0   |
| 1900-199          | 1900-1999 Other Local Sources          |                        | 02         | \$81,000                                     | \$193,303   | \$193,303   |
| State Sources     | rces                                   | Local Sources Subtotal |            | \$81,000                                     | \$193,303   | \$193,303   |
| 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                                    | \$80,000  | \$80,000  |
| 3240-3249         | 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         | 3290-3299 Other State Sources          |                        | 02         | \$7,000                                      | \$3,500   | \$3,500   |
|                   |  | State Sources Subtotal |            | \$188 928                                    | 867 3713  | 9   |



| \$1,063,731   | \$1,063,731   | \$969,928  |         | Total Estimated Revenues and Credits            |           |
|---|---|--|---------|---|-----------|
| \$25,000  | \$25,000  | \$0  |         | Other Financing Sources Subtotal                |           |
| \$0   | \$0   | \$0  |         | Fund Balance to Reduce Taxes                    | 9999      |
| \$25,000  | \$25,000  | \$0  | 06      | Amount Voted from Fund Balance                  | 9998      |
| \$0   | \$0   | \$0  |         | Supplemental Appropriation (Contra)             | 9997      |
| \$0   | \$0   | \$0  |         | -5699 Other Financing Sources                   | 5300-5699 |
| \$0   | \$0   | \$0  |         | Transfer from Non-Expendable Trust Funds        | 5253      |
| \$0   | \$0   | \$0  |         | Transfer from Expendable Trust Funds            | 5252      |
| \$0   | \$0   | \$0  |         | Transfer from Capital Reserve Funds             | 5251      |
| \$0   | \$0   | \$0  |         | Transfer from Capital Project Funds             | 5230      |
| \$0   | \$0   | \$0  |         | Transfer from Other Special Revenue Funds       | 5222      |
| \$0   | \$0   | \$0  |         | Transfer from Food Service Special Revenue Fund | 5221      |
| \$0   | \$0   | \$0  |         | Reimbursement Anticipation Notes                | 5140      |
| \$0   | \$0   | \$0  |         | 5110-5139 Sale of Bonds or Notes                | 5110-5    |
| \$/00,000   | \$700,000   | \$700,000  |         | Federal Sources Subtotal                        | 1         |
| \$0   | \$0   | \$0  |         | Federal Forest Reserve                          | 4810      |
| \$0   | \$0   | \$0  |         | 4590-4999 Other Federal Sources (non-4810)      | 4590-4    |
| \$0   | \$0   | \$0  |         | Medicaid Distribution                           | 4580      |
| \$0   | \$0   | \$0  |         | Disabilities Programs                           | 4570      |
| \$200,000   | \$200,000   | \$200,000  | 02      | Child Nutrition                                 | 4560      |
| \$0   | \$0   | \$0  |         | Adult Education                                 | 4550      |
| \$0   | \$0   | \$0  |         | Vocational Education                            | 4540      |
| \$500,000   | \$500,000   | \$500,000  | 02      | 4100-4539 Federal Program Grants                | 4100-4    |
|   |   |  |         | Federal Sources                                 | ederal    |
| Budget Committee's Estimated Revenues for period ending 6/30/2023 | School Board's Estimated Revenues for period ending 6/30/2023 | Revised Revenues<br>for period ending<br>6/30/2022 | Article | nt Source                                       | Account   |
|   |   |  |         |   |           |



### 2022 MS-27

**Budget Summary** 

| ltem  | School Board Period ending 6/30/2023 (Recommended) | Period ending 6/30/2023 (Recommended) |
|---|--|---------------------------------------|
| Operating Budget Appropriations             | \$12,684,233                                       | \$12,567,870                          |
| Special Warrant Articles                    | \$150,000  | \$150,000                             |
| Individual Warrant Articles                 | \$149,826  | \$28,099                              |
| Total Appropriations                        | \$12,984,059                                       | \$12,745,969                          |
| Less Amount of Estimated Revenues & Credits | \$1,063,731  | \$1,063,731                           |
| Less Amount of State Education Tax/Grant    | \$4,489,783  | \$4,489,783                           |
| Estimated Amount of Taxes to be Raised      | \$7,430,545  | \$7,192,455                           |



### 2022 MS-27

Supplemental Schedule

| 1. Total Recommended by Budget Committee  Less Exclusions: 2. Principal: Long-Term Bonds & Notes 3. Interest: Long-Term Bonds & Notes 4. Capital outlays funded from Long-Term Bonds & Notes 5. Mandatory Assessments 6. Total Exclusions (Sum of Lines 2 through 5 above) 7. Amount Recommended, Less Exclusions (Line 1 less Line 6) 8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%) 8. 10% of Amount Recommended Cost Items: 9. Recommended Cost Items (Prior to Meeting) 10. Voted Cost Items (Voted at Meeting) 11. Amount voted over recommended amount (Difference of Lines 9 and 10)  12. Bond Override (RSA 32:18-a), Amount Voted  \$0 | \$14,020,566 | Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12) |
|---|--------------|--|
| e ands & Notes above) (Line 1 less Line 6) ions (Line 7 x 10%) Difference of Lines 9 and 10)  | \$0          | 12. Bond Override (RSA 32:18-a), Amount Voted  |
| e<br>inds & Notes<br>j above)<br>(Line 1 less Line 6)<br>ions (Line 7 x 10%)  | \$0          | 11. Amount voted over recommended amount (Difference of Lines 9 and 10)                  |
| e<br>inds & Notes<br>sabove)<br>(Line 1 less Line 6)  | \$0          | 10. Voted Cost Items (Voted at Meeting)  |
|   | \$0          | 9. Recommended Cost Items (Prior to Meeting)   |
|   |              | Collective Bargaining Cost Items:  |
|   | \$1,274,597  | 8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)                             |
| ds & Notes  | \$12,745,969 | 7. Amount Recommended, Less Exclusions (Line 1 less Line 6)                              |
| ds & Notes  | \$0          | 6. Total Exclusions (Sum of Lines 2 through 5 above)                                     |
| ds & Notes  | \$0          | 5. Mandatory Assessments   |
|   | \$0          | 4. Capital outlays funded from Long-Term Bonds & Notes                                   |
|   | \$0          | 3. Interest: Long-Term Bonds & Notes   |
|   | \$0          | 2. Principal: Long-Term Bonds & Notes  |
|   |              | Less Exclusions:   |
|   | \$12,745,969 | 1. Total Recommended by Budget Committee   |