



New Hampshire  
 Department of  
 Revenue Administration

2017  
 MS-27

**School Budget Form: Winchester Local School**  
**FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24**  
**Appropriations and Estimates of Revenue for the Fiscal Year from July 1, 2017 to June 30, 2018**  
 Form Due Date: 20 days after the meeting

**THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT**  
 This form was posted with the warrant on: 1/31/2017

For assistance please contact the NH DRA Municipal and Property Division  
 P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

**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.

School Budget Committee Members	
Printed Name	Signature
Sherman Tedford	
Kevin Bacon	
Subick Frase	
Stephen Fucile	
William Bolawski	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

## Appropriations

Account Code	Description	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	02	\$3,705,609	\$3,949,622	\$4,180,868	\$0	\$4,180,868	\$0
1200-1299	Special Programs	02	\$2,895,171	\$3,275,406	\$3,315,183	\$0	\$3,315,183	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	02	\$26,611	\$41,396	\$33,250	\$0	\$33,250	\$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
<b>Support Services</b>								
2000-2199	Student Support Services	02	\$521,906	\$501,760	\$619,997	\$0	\$619,997	\$0
2200-2299	Instructional Staff Services	02	\$109,276	\$139,541	\$156,640	\$0	\$156,640	\$0
<b>General Administration</b>								
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	\$129,654	\$69,224	\$53,800	\$0	\$53,800	\$0
<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$222,587	\$267,763	\$297,603	\$0	\$297,603	\$0
2400-2499	School Administration Service	02	\$192,137	\$184,058	\$222,635	\$0	\$222,635	\$0
2500-2599	Business	02	\$93,170	\$112,327	\$113,892	\$0	\$113,892	\$0
2600-2699	Plant Operations and Maintenance	02	\$517,306	\$591,172	\$566,250	\$0	\$566,250	\$0
2700-2799	Student Transportation	02	\$589,790	\$627,377	\$713,377	\$0	\$713,377	\$0
2800-2999	Support Service, Central and Other	02	\$195,275	\$215,935	\$355,607	\$0	\$355,607	\$0
<b>Non-Instructional Services</b>								
3100	Food Service Operations		\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	02	\$0	\$0	\$1	\$0	\$1	\$0

Account Code	Description	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committees' Appropriations Ensuing FY (Recommended)		
							Budget Committees' Appropriations Ensuing FY (Recommended)	Budget Committees' Appropriations Ensuing FY (Not Recommended)	
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0	
4500	Building Acquisition/Construction	02	\$0	\$0	\$1	\$0	\$1	\$0	
4600	Building Improvement Services	02	\$0	\$0	\$1	\$0	\$1	\$0	
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0	
<b>Other Outlays</b>									
5110	Debt Service - Principal	02	\$175,000	\$175,000	\$175,000	\$0	\$175,000	\$0	
5120	Debt Service - Interest	02	\$59,682	\$50,932	\$47,182	\$0	\$47,182	\$0	
<b>Fund Transfers</b>									
5220-5221	To Food Service	02	\$210,108	\$225,000	\$200,000	\$0	\$200,000	\$0	
5222-5229	To Other Special Revenue	02	\$510,896	\$600,000	\$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	
<b>Total Proposed Appropriations</b>			<b>\$10,154,178</b>	<b>\$11,026,513</b>	<b>\$11,551,287</b>	<b>\$0</b>	<b>\$11,551,287</b>	<b>\$0</b>	

**Special Warrant Articles**

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended )	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended )	Budget Committee's Appropriations Ensuing FY (Not Recommended)
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	07	\$50,000	\$50,000	\$85,000	\$0	\$0	\$85,000
	<b>Purpose:</b> Add funds to the Building Improvement Capital Rese							
5252	To Expendable Trusts/Fiduciary Funds	05	\$25,000	\$25,000	\$25,000	\$0	\$25,000	\$0
	<b>Purpose:</b> Special Education Reserve Fund							
	<b>Special Articles Recommended</b>		<b>\$75,000</b>	<b>\$75,000</b>	<b>\$110,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$85,000</b>

**Individual Warrant Articles**

Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended )	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended )	Budget Committee's Appropriations Ensuing FY (Not Recommended)
0000-0000	Collective Bargaining	03	\$0	\$0	\$84,274	\$0	\$84,274	\$0
	<b>Purpose:</b> Support Staff Collective Bargaining Agreement							
	<b>Individual Articles Recommended</b>		<b>\$0</b>	<b>\$0</b>	<b>\$84,274</b>	<b>\$0</b>	<b>\$84,274</b>	<b>\$0</b>

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
<b>Local Sources</b>					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
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	\$56,606	\$57,606	\$57,606
<b>State Sources</b>					
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	Catastrophic Aid	02	\$5,558	\$6,000	\$6,000
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		\$0	\$0	\$0
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	02	\$600,000	\$500,000	\$500,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$225,000	\$200,000	\$200,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	02	\$161,000	\$161,000	\$161,000
4590-4999	Other Federal Sources (non-4810)	02	\$15,000	\$6,000	\$6,000
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Reserve Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
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	05	\$25,000	\$25,000	\$25,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Total Estimated Revenues and Credits</b>			<b>\$1,150,092</b>	<b>\$1,017,534</b>	<b>\$1,017,534</b>

Item	Current Year	School Board Ensuing Year	Budget Committee Ensuing Year
Operating Budget Appropriations Recommended	\$10,963,267	\$11,551,287	\$11,551,287
Special Warrant Articles Recommended	\$75,000	\$110,000	\$25,000
Individual Warrant Articles Recommended	\$33,601	\$84,274	\$84,274
TOTAL Appropriations Recommended	\$11,071,868	\$11,745,561	\$11,660,561
Less: Amount of Estimated Revenues & Credits	\$1,179,534	\$1,017,534	\$1,017,534
Estimated Amount of State Education Tax/Grant		\$4,518,261	\$4,518,261
Estimated Amount of Taxes to be Raised for Education		\$6,209,766	\$6,124,766

Budget Committee Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$11,660,561</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$175,000
3. Interest: Long-Term Bonds & Notes	\$47,182
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> )	\$222,182
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$11,438,379</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$1,143,838
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$84,274
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount ( <i>Difference of Lines 9 and 10</i> )	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted At Meeting:</b> <i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	<b>\$12,804,399</b>