



## SCHOOL BUDGET FORM

BUDGET FORM 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, 2014 to June 30, 2015**

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: Feb 19, 2014

### Instructions

1. Complete this cover page.
2. Attach the completed District's Budget Report after cover page.
3. Send to NHDRA at address below by the due date above.

### For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

[http://www.revenue.nh.gov/munc\\_prop/municipalservices.htm](http://www.revenue.nh.gov/munc_prop/municipalservices.htm)

### SCHOOL DISTRICT INFORMATION

School District:

Wilton-Lyndeborough (Regional) *Coop.*

31R

Municipalities Served:

Lyndeborough, Wilton

### SCHOOL BUDGET COMMITTEE MEMBERS

<input type="checkbox"/>	First Name: Donald	Last Name: Davidson
<input type="checkbox"/>	First Name: David	Last Name: Roemer
<input type="checkbox"/>	First Name: Leslie	Last Name: Browne
<input type="checkbox"/>	First Name: Kelly	Last Name: Eshback
<input type="checkbox"/>	First Name: John	Last Name: Giese
<input type="checkbox"/>	First Name: Karen	Last Name: Grybko
<input type="checkbox"/>	First Name: Cary	Last Name: Hughes
<input type="checkbox"/>	First Name: Ellen	Last Name: Pomer
<input type="checkbox"/>	First Name: Dawn	Last Name: Tuomala

Add Member



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APPROPRIATIONS

INSTRUCTION 1

Account #	Purpose of Appropriations (RSA 323, V)	Op Bud Warr Art #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DFA	School Board's Appropriations Enuring FY (Recommended)	School Board's Appropriations Enuring FY (Not Recommended)	Budget Committee's Appropriations Enuring FY (Recommended)	Budget Committee's Appropriations Enuring FY (Not Recommended)
1100 - 1199	Regular Programs	Add Warrant Article 6	\$4,384,213	\$4,618,616	\$4,715,823		\$4,715,823	
1200 - 1299	Special Programs	Add Warrant Article 6	\$1,503,802	\$1,595,614	\$1,362,764		\$1,362,764	
1300 - 1399	Vocational Programs	Add Warrant Article 6	\$11,854	\$13,900	\$20,900		\$20,900	
1400 - 1499	Other Programs	Add Warrant Article 6	\$140,410	\$130,954	\$162,214		\$162,214	
1500 - 1599	Non-Public Programs	Add Warrant Article 6						
1600 - 1699	Adult/Continuing Ed. Programs	Add Warrant Article 6						
1700 - 1799	Comm./Jr. College Ed. Programs	Add Warrant Article 6						
1800 - 1899	Community Service Programs	Add Warrant Article 6						
Total			\$6,040,279	\$8,359,084	\$6,261,701		\$6,261,701	



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UNIFORM SERVICES

Account #	Purpose of Appropriations (RSA 323:V)	Op Bud. Warr. Art. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
2000 - 2199	Student Support Services	Add Warrant Article	\$1,050,437	\$1,229,281	\$1,066,812		\$1,066,812	
		6			\$1,066,812		\$1,066,812	
2200 - 2299	Instructional Staff Services	Add Warrant Article	\$179,572	\$242,265	\$260,485		\$260,485	
		6			\$260,485		\$260,485	
			\$1,230,009	\$1,471,546	\$1,327,297		\$1,327,297	

LOCAL ADMINISTRATION

Account #	Purpose of Appropriations (RSA 323:V)	Op Bud. Warr. Art. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
2310 (840)	School Board Contingency	Add Warrant Article						
2310 - 2319	Other School Board	Add Warrant Article	\$38,744	\$48,249	\$48,994		\$48,994	
		6			\$48,994		\$48,994	
			\$38,744	\$48,249	\$48,994		\$48,994	

LOCAL ADMINISTRATION

Account #	Purpose of Appropriations (RSA 323:V)	Op Bud. Warr. Art. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enacting FY (Recommended)	School Board's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
2320 (310)	SAU Management Services	Add Warrant Article						



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2320 - 2399	All Other Administration	Add Warrant Article	6	\$364,170	\$405,908	\$417,280	\$417,280	
		Add Warrant Article	6			\$417,280	\$417,280	
2400 - 2499	School Administration Service	Add Warrant Article	6	\$684,700	\$598,160	\$676,670	\$676,670	
		Add Warrant Article	6			\$676,670	\$676,670	
2500 - 2599	Business	Add Warrant Article	6	\$304,125	\$286,887	\$298,081	\$298,081	
		Add Warrant Article	6			\$298,081	\$298,081	
2600 - 2699	Operation & Maint. of Plant	Add Warrant Article	6	\$828,697	\$904,378	\$920,427	\$920,427	
		Add Warrant Article	6			\$920,427	\$920,427	
2700 - 2799	Student Transportation	Add Warrant Article	6	\$422,844	\$440,147	\$396,188	\$396,188	
		Add Warrant Article	6			\$396,188	\$396,188	
2800 - 2999	Support Service Central & Other	Add Warrant Article	6	\$150,930	\$201,333	\$245,545	\$245,545	
		Add Warrant Article	6			\$245,545	\$245,545	
				\$2,755,466	\$2,836,813	\$2,954,191	\$2,954,191	

Account #	Purpose of Appropriations (RSA 33:3, V)	Op Bud Warr. Art. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Not Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
3100	Food Service Operations	Add Warrant Article						
		Add Warrant Article						
3200	Enterprise Operations	Add Warrant Article						
		Add Warrant Article						





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**REVENUE ACQUISITION AND CONSTRUCTION**

Account #	Purpose of Appropriations (RSA 333, V)	Op. Bud. Warr. Art. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Existing FY (Recommended)	School Board's Appropriations Existing FY (Not Recommended)	Budget Committee's Appropriations Existing FY (Recommended)	Budget Committee's Appropriations Existing FY (Not Recommended)
4100	Site Acquisition	Add Warrant Article						
4200	Site Improvement	Add Warrant Article						
4300	Architectural/Engineering	Add Warrant Article						
4400	Educ. Specification Development	Add Warrant Article						
4500	Bldg Acquisition/Construction	Add Warrant Article						
4600	Building Improvement Services	Add Warrant Article	\$68,138					
4900	Other Fac. Acqui. & Const. Svcs	Add Warrant Article						
			\$68,138					



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1001AYS ①

Account #	Purpose of Appropriations (RSA 323, V)	Op. Bud. Warr. Art. #	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)
5110	Debt Service - Principle	Add Warrant Article 6	\$325,000	\$325,000	\$325,000		\$325,000	
		Add Warrant Article 6			\$325,000		\$325,000	
5120	Debt Service - Interest	Add Warrant Article 6	\$126,919	\$109,856	\$353,701		\$353,701	
		Add Warrant Article 4			\$92,794		\$92,794	
					\$260,907		\$260,907	
	<b>Total</b>		\$451,919	\$434,856	\$678,701		\$678,701	

1001AYS ①

Account #	Purpose of Appropriations (RSA 323, V)	Op. Bud. Warr. Art. #	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)
5220 - 5221	To Food Service	Add Warrant Article 6	\$207,712	\$215,340	\$239,636		\$239,636	
		Add Warrant Article 6			\$239,636		\$239,636	
5222 - 5229	To Other Special Revenue	Add Warrant Article 6	\$366,415	\$238,978	\$300,501		\$300,501	
		Add Warrant Article 6			\$300,501		\$300,501	
5230 - 5239	To Capital Projects	Add Warrant Article 6						
		Add Warrant Article 6						
5254	To Agency Funds	Add Warrant Article 6	\$58,957	\$240,000				
		Add Warrant Article 6						
5300 - 5399	Intergov. Agency Allocation	Add Warrant Article 6						
		Add Warrant Article 6						



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Supplemental	Add Warrant Article						
Deficit	Add Warrant Article						
Total		\$633,084	\$694,318	\$540,137		\$540,137	

Operating Subtotal	\$11,217,639	\$11,844,866	\$11,811,021		\$11,811,021	
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SPECIAL WARRANT ARTICLES

Special Warrant articles are defined in RSA 323:V, as appropriations 1) in petitioned warrant articles; 2) Appropriations raised by bonds or notes; 3) Appropriation to or from a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) An appropriation designated on the warrant as a special article or as a non-lapsing or nontransferable article.

Account #	Purpose of Appropriations (RSA 323:V)	Op Bud. Warr. Art. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Enuring FY (Recommended)	School Board's Appropriations Enuring FY (Not Recommended)	Budget Committee's Appropriations Enuring FY (Recommended)	Budget Committee's Appropriations Enuring FY (Not Recommended)
5251	To Capital Reserve	Add Warrant Article						
5252	To Expendable Trust	Add Warrant Article						
5253	To Non-Expendable Trusts	Add Warrant Article						
Other Special Articles								
5230-5239	Bond-Add. & Renov. PreK-G/5	4			\$8,250,000		\$8,250,000	
4600	Capital Bldg. Improvem't FRES	9			\$250,000		\$250,000	
Total Special Articles					\$8,500,000		\$8,500,000	





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INDIVIDUAL WARRANT ARTICLES

"Individual" warrant articles are not necessarily the same as "Special Warrant Articles". An example of an individual warrant article might be: 1) Negotiated cost plans for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already available; or 4) Deficit appropriations for the current year which must be funded through taxation.

Account #	Purpose of Appropriations (RSA 323:V)	Op Bud. Warr. Art. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuring FY (Recommended)	School Board's Appropriations Ensuring FY (Not Recommended)	Budget Committee's Appropriations Ensuring FY (Recommended)	Budget Committee's Appropriations Ensuring FY (Not Recommended)
	Other Individual Articles	Add Warrant Article						
	MLC-Teachers CBA	7			\$105,151		\$105,151	
	Individual Articles Recommended				\$105,151		\$105,151	

You have reached the end of the Appropriations Section. Please review the this section for accuracy, then move on to the Revenues Section.



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REVENUES

FUNDING SOURCES		Warrant		Revised Revenues	School Board's		Budget Committee's
Account #	Source of Revenue	Article #	Current Year	Estimated Revenues	Estimated Revenues	Estimated Revenues	
1300 - 1349	Tuition	Add Warrant Article 6	\$5,000	\$5,000	\$5,000		
1400 - 1449	Transportation Fees	Add Warrant Article		\$5,000	\$5,000		
1500 - 1599	Earnings on Investments	Add Warrant Article 6	\$2,000	\$2,000	\$2,000		
1600 - 1699	Food Service Sales	Add Warrant Article 6	\$136,639	\$136,639	\$136,639		
1700 - 1799	Student Activities	Add Warrant Article		\$136,639	\$136,639		
800 - 1899	Community Service Activities	Add Warrant Article					
1900 - 1999	Other Local Sources	Add Warrant Article					
TOTAL FUNDING SOURCES			\$143,639	\$143,639	\$143,639		



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LOCAL STATE SOURCES		Warrant Article #		Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Account #	Source of Revenue					
3210	School Building Aid	Add Warrant Article		\$130,000	\$130,000	\$130,000
		6			\$130,000	\$130,000
3220	Kindergarten Aid	Add Warrant Article				
3215	Kindergarten Building Aid	Add Warrant Article				
3230	Catastrophic Aid	Add Warrant Article		\$140,000	\$100,000	\$100,000
		6			\$100,000	\$100,000
3240 - 3249	Vocational Aid	Add Warrant Article		\$1,000	\$1,000	\$1,000
		6			\$1,000	\$1,000
3250	Adult Education	Add Warrant Article				
3260	Child Nutrition	Add Warrant Article		\$20,000	\$10,000	\$10,000
		6			\$10,000	\$10,000
3270	Driver Education	Add Warrant Article				
3290 - 3299	Other State Sources	Add Warrant Article				
TOTAL				\$291,000	\$241,000	\$241,000



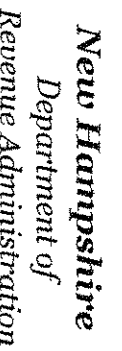
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**FEDERAL SOURCES**

Account #	Source of Revenue	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
4100-4539	Federal Program Grants	Add Warrant Article 6	\$238,978	\$300,501	\$300,501
4540	Vocational Education	Add Warrant Article		\$300,501	\$300,501
4550	Adult Education	Add Warrant Article			
4560	Child Nutrition	Add Warrant Article 6	\$58,701	\$52,997	\$52,997
4570	Disabilities Programs	Add Warrant Article		\$52,997	\$52,997
4580	Medicaid Distribution	Add Warrant Article 6	\$30,000	\$30,000	\$30,000
4590-4999	Other Federal Sources (except 4810)	Add Warrant Article			
4810	Federal Forest Reserve	Add Warrant Article			
			\$337,679	\$383,498	\$383,498





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Account #	Source of Revenue	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
5110-5139	Sale of Bonds & Notes	Add Warrant Article		\$8,250,000	\$8,250,000
		4		\$8,250,000	\$8,250,000
5221	Transfer from Food Svc - Spec. Rev. Fund	Add Warrant Article			
		-			
5222	Transfer from Other Special Rev. Funds	Add Warrant Article			
		-			
5230	Transfer from Capital Project Funds	Add Warrant Article			
		-			
5251	Transfer from Capital Reserve Funds	Add Warrant Article			
		-			
5252	Transfer from Expendable Trust Funds	Add Warrant Article			
		-			
5253	Transfer from Non-Expendable Trust Funds	Add Warrant Article			
		-			
5300-5699	Other Financing Sources	Add Warrant Article			
		-			
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY	Add Warrant Article			less RAN
	Revenue Last FY = Net RAN	-			





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Supplemental Appropriation (Contra)	Add Warrant Article			
Voted From Fund Balance	Add Warrant Article	\$240,000		
Fund Balance to Reduce Taxes	Add Warrant Article	\$102,248	\$110,100	\$110,100
Total Estimated Revenue & Credits		\$1,104,566	\$9,128,237	\$9,128,237



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**BUDGET SUMMARY**

Item	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$11,844,866	\$11,811,021	\$11,811,021
Special Warrant Articles Recommended		\$8,500,000	\$8,500,000
Individual Warrant Articles Recommended		\$105,151	\$105,151
TOTAL Appropriations Recommended	\$11,844,866	\$20,416,172	\$20,416,172
Less: Amount of Estimated Revenues & Credits	\$1,104,566	\$9,128,237	\$9,128,237
Estimated Amount of State Education Tax/Grant		\$1,401,398	\$1,401,398
Estimated Amount of Local Taxes to be Raised for Education		\$9,886,537	\$9,886,537



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Does the budget include **Collective Bargaining Cost Items**? ☐ Yes ☐ No  
Does the budget include **RSA 32:18-a Bond Overrides**? ☐ Yes ☒ No  
Does the budget include **RSA 32:21 Water Costs**? ☐ Yes ☒ No

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE	
Total recommended by Budget Committee:	\$20,416,172
<b>Less Exclusions:</b>	
Principal Long-Term Bonds & Notes:	\$325,000
Interest Long-Term Bonds & Notes:	\$353,701
Capital outlays funded from Long-Term Bonds & Notes	
Mandatory Assessments	
Total Exclusions	\$678,701
<b>Collective Bargaining Cost Items</b>	
Recommended Cost Items (Prior to Meeting)	\$105,151
Voted Cost Items (Voted at Meeting)	
Amount voted over recommended amount	\$0
Maximum Allowable Appropriations Voted At Meeting	\$22,389,919



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PREPARER'S 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.

Preparer's First Name

Lisa

Preparer's Last Name

Ambrosio

*Lisa Ambrosio* BUSINESS ADMINISTRATOR  
Preparer's Signature and Title

Feb 7, 2014

Date

☒ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

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.

Budget Committee Member's Signature

Budget Committee Member's Signature

Budget Committee Member's Signature

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Budget Committee Member's Signature

Submit

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Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlameau: shelly.gerlameau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

An electronic or hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487