

SCHOOL BUDGET FORM

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

OF: ROLLINSFORD SCHOOL DISTRICT, ROLLINSFORD, NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2009 to June 30, 2010

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

- 1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
- 2. Hold at least one public hearing on this budget.
- 3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): _____

BUDGET COMMITTEE

Please sign in ink.

Dennis Kerwin
Paul F. Hamel
Richard A. Massop
M. J. Amaly
Waldemar Colet

[Signature]
[Signature] UNDER PROTEST
John D. Fossell
Dennis H. Melville
Gregory A. Gordon

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

Budget - School District of Rollinsford School District FY 09-10

1 2 3 4 5 6 7 8 9

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/07 to 6/30/08	Appropriations Current Year as Approved by DRA	School Board's Appropriations		Budget Committee's Approp.	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
	INSTRUCTION (1000-1999)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1100-1199	Regular Programs		2,315,160	2,521,114	2,859,453		2,859,453	
1200-1299	Special Programs		501,932	548,287	665,444		665,444	
1300-1399	Vocational Programs							
1400-1499	Other Programs		2,451	2,450	2,450		2,450	
1500-1599	Non-Public Programs							
1600-1899	Adult & Community Programs							
	SUPPORT SERVICES (2000-2999)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2000-2199	Student Support Services		208,364	272,658	311,350		311,350	
2200-2299	Instructional Staff Services		48,993	51,271	53,798		53,798	
	General Administration		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2310 840	School Board Contingency							
2310-2319	Other School Board		48,705	20,824	22,526		22,526	
	Executive Administration		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2320-310	SAU Management Services		132,802	145,993	161,730		161,730	
2320-2399	All Other Administration							
2400-2499	School Administration Service		149,616	157,535	153,608		153,608	
2500-2599	Business							
2600-2699	Operation & Maintenance of Plant		186,661	196,040	208,582		208,582	
2700-2799	Student Transportation		167,347	181,463	188,360		188,360	
2800-2999	Support Service Central & Other		22,007	57,903	24,211		24,211	
3000-3999	NON-INSTRUCTIONAL SERVICES							
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION							

3,784,037 4,155,538 4,651,512 4,651,512

1 2 3 4 5 6 7 8 9

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					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED

OTHER OUTLAYS (5000-5999)								
5110	Debt Service - Principal		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5120	Debt Service - Interest							

FUND TRANSFERS								
5220-5221	To Food Service		51,910	1	1			1
5222-5229	To Other Special Revenue - Federal Projects							
5230-5239	To Capital Projects							
5251	To Capital Reserves (page 4)		24,683					
5252	To Expendable Trust (page 4)							
5253	To Non-Expendable Trusts							
5254	To Agency Funds							
5300-5399	Intergovernmental Agency Alloc.							
	SUPPLEMENTAL							
	DEFICIT							
	Operating Budget Total		3,860,630	4,155,539	4,651,513	4,651,513	4,651,513	4,651,513

3,860,630 0 4,155,539 0 4,651,513 0 4,651,513 0

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3.VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to 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 nonlapsing or nontransferable article.

1	2	3	4	5	School Board's Appropriations		Budget Committee's Approp.	
					Expenditures for Year 7/1/___ to 6/30/___	Appropriations Current Year As Approved by DRA	WARR. ART.#	SCHOOL BOARD'S APPROPRIATIONS
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)				RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
5252	Non-lapsing Appropriation			5	25,000			25,000
1200	Capital Reserve Fund for Educationally Disabled Children			6	10,000			10,000
5252	Capital Reserve Fund		25,000					
5252	Withdraw from Capital Reserve Fund for Space Needs Study		55,000					
1200	Capital Reserve Fund for Educationally Disabled Children		15,000					
	SPECIAL ARTICLE RECOMMENDED	XXXXXXX	95,000	XXXX	35,000	XXXXXXX	XXXXXXX	35,000

INDIVIDUAL WARRANT ARTICLES

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be:
 1) Negotiated cost items 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.

1	2	3	4	5	School Board's Appropriations		Budget Committee's Approp.	
					Expenditures for Year 7/1/___ to 6/30/___	Appropriations Prior Year As Approved by DRA	WARR. ART.#	SCHOOL BOARD'S APPROPRIATIONS
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)				RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
	INDIVIDUAL ARTICLES RECOMMENDED	XXXXXXX	XXXXXXX	XXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
REVENUE FROM LOCAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1300-1349	Tuition			500	1,200
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		591	500	200
1600-1699	Food Service Sales		28,427		
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		15,559	3,600	1,500
REVENUE FROM STATE SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	School Building Aid				
3220	Kindergarten Aid				
3230	Catastrophic Aid		9,556		
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition			500	
3270	Driver Education				
3290-3299	Other State Sources				
REVENUE FROM FEDERAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4100-4539	Federal Program Grants				
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		15,505		
4570	Disabilities Programs				
4580	Medicaid Distribution		22,396	20,000	20,000
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				
			92,034	25,100	22,900

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
OTHER FINANCING SOURCES CONT.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5252	Transfer from Expendable Trust Funds			55,000	0
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-D for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance			40,000	35,000
	Fund Balance to Reduce Taxes		0		
Total Estimated Revenue & Credits			92,034	120,100	57,900

****BUDGET SUMMARY****

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	4,155,539	4,651,513	4,651,513
Special Warrant Articles Recommended (from page 4)	95,000	35,000	XXXXXXXXXX
Individual Warrant Articles Recommended (from page 4)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL Appropriations Recommended	4,250,539	4,686,513	4,651,513
Less: Amount of Estimated Revenues & Credits (from above)	120,100	57,900	57,900
Less: Amount of Statewide Enhanced Education Tax/Grant	468,747	539,059	539,059
Estimated Amount of Local Taxes to be Raised For Education	3,661,692	4,089,554	4,054,554

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18:
(See Supplemental Schedule With 10% Calculation)

465,151

INSTRUCTIONS FOR COMPLETING FORM MS-27

<p>Pages 2 - 3 Operating Budget</p>	<p>Use these pages for the proposed operating budget. In column 4, enter the actual expenditures for the most recently completed fiscal year [RSA 32:5, IV (b)] and enter the year in the space provided. In column 5, enter the appropriations as voted last year (include special meetings). In column 6, enter the school board's recommended budget. In column 7, enter those appropriations not recommended. Column 8 is for the budget committee's recommended budget and column 9 is for the budget committee's not recommended appropriations.</p>
<p>RSA 32 requires all appropriations be posted.</p>	<p>The operating budget and all special and individual warrant articles must be posted.</p>
<p>Page 4 Special Warrant Articles</p>	<p>Special warrant articles are defined in RSA 32:3, VI, as: 1) petitioned warrant articles; 2) an article whose appropriation is raised by bonds or notes; 3) an article which calls for an appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; and 4) any article designated on the warrant as a nonlapsing or nontransferable article. Be sure to list account numbers and warrant article numbers.</p>
<p>Page 4 Individual Warrant Articles</p>	<p>"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles could be ratification of negotiated cost items for labor agreements, leases, or items of a one time nature. Be sure to list account numbers and warrant article numbers.</p>
<p>Pages 5 - 6 Estimated Revenues & Credits</p>	<p>In the first column, enter the actual revenue for the most recently completed fiscal year. In the second column, enter the revenue and credits as revised and approved by the DRA in setting the last school assessment (tax rate papers). In the third column, enter the school board's estimated revenues and credits for the coming year. Be sure to complete the "Budget Summary" section and your maximum allowable increase under RSA 32:18.</p>
<p>10% Limitations RSA 32:18</p>	<p>Complete the supplemental schedule for calculating the 10% limitation and show the maximum allowable increase on page 6.</p>
<p>Signatures & Distribution</p>	<p>Post certified copies of the budget with the warrant for the meeting (RSA 197:5-a) and if required per RSA 32:5, VII, print the budget in an annual report. Send a copy to the DRA at the address below within 20 days after the meeting. Keep a copy for your records and send a courtesy copy to each municipality in your regional school, if applicable.</p>
<p>Default Budget RSA 32:5, VII (b)</p>	<p>If you have adopted SB2, you will also need to complete and post a default budget form showing how the default budget was calculated. This task may be delegated to the budget committee if so voted under RSA 40:14-b.</p>

This form is available on our website: www.nh.gov/revenue/forms/msforms.htm

NH DEPARTMENT OF REVENUE ADMINISTRATION
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BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE
 (For Calculating 10% Maximum Increase)
 (RSA 32:18, 19, & 32:21)

VERSION #1: Use if you have no Collective Bargaining Cost Items

LOCAL GOVERNMENTAL UNIT: ROLLINSFORD SCHOOL DISTRICT FISCAL YEAR END 06/30/2010

Col. A

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Committee (see budget MS7, 27, or 37)	4,651,513
LESS EXCLUSIONS:	
2. Principle: Long-Term Bonds & Notes	0
3. Interest: Long-Term Bonds & Notes	0
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b	
5. Mandatory Assessments	0
6. TOTAL EXCLUSIONS (Sum of rows 2-5)	0
7. Amount recommended less recommended exclusion amounts (Line 1 less Line 6)	4,651,513
8. Line 7 times 10%	465,151
9. Maximum allowable appropriation prior to vote (Line 1 + Line 8)	5,116,664

MAXIMUM ALLOWABLE APPROPRIATIONS VOTED

At meeting, Line 9

\$5,116,664

Line 8 is the maximum allowable increase to budget committee's recommended budget.
 Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attach a copy of this completed supplemental schedule to back of the budget form.