

SCHOOL BUDGET FORM

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

OF: MERRIMACK NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2016 to June 30, 2017

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): February 18, 2016

BUDGET COMMITTEE

Please sign in ink.

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.

[Signature]
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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)230-5090

1	2	3	4	5	6	7	8	9
Acct #	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/14, to 6/30/15	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing Fiscal Year (Recommended)	(Not Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Recommended)	(Not Recommended)
INSTRUCTION								
1100-1199	Regular Programs		16,042,442	16,437,340	16,036,516	-	16,036,516	
1200-1299	Special Programs		10,935,407	12,364,640	12,507,210	-	12,507,210	
1300-1399	Vocational Programs		5,537	40,000	40,000		40,000	
1400-1499	Other Programs		572,082	594,223	619,960	-	619,960	
1500-1599	Non-Public Programs							
1600-1699	Adult/Continuing Ed. Programs		6,086	6,000	6,000	-	6,000	
1700-1799	Community/Jr. College Ed. Programs							
1800-1899	Community Service Programs							
SUPPORT SERVICES								
2000-2199	Student Support Services		3,442,243	3,521,290	3,571,383	-	3,571,383	
2200-2299	Instructional Staff Services		1,380,228	1,502,978	1,560,874	-	1,560,874	
GENERAL ADMINISTRATION								
2310 840	School Board Contingency							
2310-2319	Other School Board		43,948	44,900	45,400	-	45,400	
EXECUTIVE ADMINISTRATION								
2320-310	SAU Management Services		493,211	516,183	547,341	-	547,341	
2320-2399	All Other Administration		572,704	637,768	730,708	-	730,708	
2400-2499	School Administration Service		2,087,524	2,213,103	2,221,467	-	2,221,467	
2500-2599	Business		338,340	365,500	365,022	-	365,022	
2600-2699	Operation & Maintenance of Plant		3,655,912	3,866,417	3,886,203	-	3,886,203	
2700-2799	Student Transportation		3,299,270	3,573,691	3,618,178	-	3,618,178	
2800-2999	Support Service Central & Other		17,451,836	19,249,234	19,580,163	-	19,580,163	
NON-INSTRUCTIONAL SERVICES								
3100	Food Service Operations		1,150,708	1,325,816	1,319,941	-	1,319,941	
3200	Enterprise Operations							

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS (RSA 32:3.V)		OP Bud WARR. ART.#	Expenditures for Year 7/1/13_ to 6/30/14	Appropriations Current Year As Approved by DRA	School Board's Appropriations Ensuing Fiscal Year (Recommended) (Not Recommended)		Budget Committee's Approp. Ensuing Fiscal Year (Recommended) (Not Recommended)	
Acct.#								
FACILITIES ACQUISITION AND CONSTRUCTION								
4100	Site Acquisition							
4200	Site Improvement		0	0	29,800		29,800	
4300	Architectural/Engineering							
4400	Educational Specification Develop.							
4500	Building Acquisition/Construction							
4600	Building Improvement Services		1,688,545	1,444,280	2,687,183	-	2,687,183	
4900	Other Facilities Acquisition and Construction Services							
OTHER OUTLAYS								
5110	Debt Service - Principal		1,070,000	1,070,000	1,070,000		1,070,000	
5120	Debt Service - Interest		396,364	394,478	339,948		339,948	
FUND TRANSFERS								
5220-5221	To Food Service		-	1	1		1	
5222-5229	To Other Special Revenue		1,500,000	1,500,000	1,500,000		1,500,000	
5230-5239	To Capital Projects							
5254	To Agency Funds							
5300-5399	Intergovernmental Agency Alloc.							
	SUPPLEMENTAL							
	DEFICIT							
	Operating Budget Total		66,133,388	70,667,842	72,283,299	-	72,283,299	-

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3, VI, as: 1) appropriations 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.

[illegible]

****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	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/14 to 6/30/15	Appropriations Prior Year As Approved by DRA	WARR. ART.#	School Board's Appropriations Ensuing Fiscal Year (Recommended)	(Not Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Recommended)	(Not Recommended)
3	Teachers Association Agreement				750,714		750,714	
	INDIVIDUAL ARTICLES RECOMMENDED				750,714		750,714	

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
REVENUE FROM LOCAL SOURCES					
1300-1349	Tuition		100,000	100,000	100,000
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		3,000	3,000	3,000
1600-1699	Food Service Sales		1,225,816	1,219,941	1,219,941
1700-1799	Student Activities		18,000	18,000	18,000
1800-1899	Community Services Activities				
1900-1999	Other Local Sources - Gas Conversion				
REVENUE FROM STATE SOURCES					
3210	School Building Aid		415,587	415,587	415,587
3220	Kindergarten Aid				
3215	Kindergarten Building Aid				
3230	Catastrophic Aid		686,117	686,117	686,117
3240-3249	Vocational Aid		2,000	2,000	2,000
3250	Adult Education				
3260	Child Nutrition		20,000	20,000	20,000
3270	Driver Education				
3290-3299	Other State Sources - ED JOBS				
REVENUE FROM FEDERAL SOURCES					
4100-4539	Federal Program Grants		1,500,000	1,500,000	1,500,000
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		80,000	80,000	80,000
4570	Disabilities Programs				
4580	Medicaid Distribution		380,172	380,172	380,172
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
OTHER FINANCING SOURCES					
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				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
OTHER FINANCING SOURCES (Cont.)					
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources		20,000	20,000	20,000
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				
	Fund Balance to Reduce Taxes		4,473,163	3,200,000	3,200,000
	Total Estimated Revenue & Credits		8,923,855	7,644,817	7,644,817

BUDGET SUMMARY

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	70,667,842	72,283,299	72,283,299
Special Warrant Articles Recommended (from page 4)		75,000	75,000
Individual Warrant Articles Recommended (from page 4)		750,714	750,714
TOTAL Appropriations Recommended	70,667,842	73,109,013	73,109,013
Less: Amount of Estimated Revenues & Credits (from above)	8,923,855	7,644,817	7,644,817
Less: Amount of State Education Tax/Grant			
Estimated Amount of Local Taxes to be Raised For Education	61,743,987	65,464,196	65,464,196

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$6,812,616

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Allowable Increase)

(RSA 32:18, 32:19, & 32:21)

Use VERSION #2 if budget includes Collective Bargaining Cost Items or RSA 32:18-a Bond Override

LOCAL GOVERNMENTAL UNIT: Merrimack School District
FISCAL YEAR END 2016-2017

Col. A

	RECOMMENDED AMOUNT		
1. Total RECOMMENDED by Budget Committee (see budget MS-7, 27, or 37)	72,283,299		
LESS EXCLUSIONS:			
2. Principal: Long-Term Bonds & Notes	1,070,000		
3. Interest: Long-Term Bonds & Notes	399,948		
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b	2,687,183		
5. Mandatory Assessments			
6. TOTAL EXCLUSIONS (Sum of rows 2-5)	< 4,157,131 >		
7. Amount recommended less recommended exclusion amounts (Line 1 less Line 6)	68,126,168		
8. Line 7 times 10%	6,812,616		
9. Maximum allowable appropriation prior to vote (Line 1 + 8)	79,095,915	Column B	Column C (Column B-A)
10. Collective Bargaining Cost Items, RSA 32:19 & 273-A:1, IV, (Complete Column A prior to meeting & Column B and Column C at meeting)	Cost items recommended (Also included in line 1) 768,440	Cost items voted 750,714	Amount voted over recommended amount 750,714
11. Bond Override RSA 32:18-a	XXXXXXXXXX	XXXXXXXXXX	Amount voted

MAXIMUM ALLOWABLE APPROPRIATIONS VOTED

At meeting, add Line 9 + amounts in Column C.

\$ 79,095,915

Line 8 plus any amounts in Column C (amounts voted above recommended amount) is the allowable increase to budget committee's recommended budget.

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