New Hampshire
Department of
Revenue Administration

2023
MS-27

Proposed Budget

Merrimack 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, 2023 to June 30, 2024

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: February 27, 2023

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.

Name	Position	Signature
Charles H. Mower	CHAIR	Charles H. Mower
D. Cookley	Committee Member	D. Cookley
Christine G. Mackey	Committee member	C. Mackey
Ellen K. Wilson	Committee Member	Ellen K. Wilson
Shayne Albuquerque	Comitte Member	
MacKenzie Murphy	committee member	Mackenzie Murphy
Rachel Paepke	Committee Member	RMP
Gina Groff (Ginny Groff)	Committee Member	Gina Groff
Naomi Schoenfeld	Committee member	Naomi Schoenfeld

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

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Instruction								
1100-1199	Regular Programs	6	$17,798,914	$20,063,284	$20,893,975	$0	$20,893,975	$0
1200-1299	Special Programs	6	$10,517,912	$14,392,844	$14,526,193	$0	$14,526,193	$0
1300-1399	Vocational Programs	6	$40,939	$40,000	$40,000	$0	$40,000	$0
1400-1499	Other Programs	6	$607,929	$742,787	$771,995	$0	$771,995	$0
1500-1599	Non-Public Programs	6	$0	$0	$0	$0	$0	$0
1600-1699	Adult/Continuing Education Programs	6	$8,893	$6,000	$6,000	$0	$6,000	$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		**$28,974,587**	**$35,244,915**	**$36,238,163**	**$0**	**$36,238,163**	**$0**
Support Services								
2000-2199	Student Support Services	6	$4,960,857	$5,436,281	$5,975,378	$0	$5,975,378	$0
2200-2299	Instructional Staff Services	6	$1,747,089	$1,828,862	$1,931,171	$0	$1,931,171	$0
	Support Services Subtotal		**$6,707,946**	**$7,265,143**	**$7,906,549**	**$0**	**$7,906,549**	**$0**
General Administration								
2310 (840)	School Board Contingency	6	$0	$100,000	$150,000	$0	$150,000	$0
2310-2319	Other School Board	6	$191,370	$591,230	$143,300	$0	$143,300	$0
	General Administration Subtotal		**$191,370**	**$691,230**	**$293,300**	**$0**	**$293,300**	**$0**

Appropriations

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Executive Administration								
2320 (310)	SAU Management Services	6	$697,925	$709,865	$735,336	$0	$735,336	$0
2320-2399	All Other Administration	6	$824,058	$815,270	$895,312	$0	$895,312	$0
2400-2499	School Administration Service	6	$2,350,254	$2,535,481	$2,548,767	$0	$2,548,767	$0
2500-2599	Business	6	$376,770	$393,636	$410,096	$0	$410,096	$0
2600-2699	Plant Operations and Maintenance	6	$3,897,341	$4,526,847	$4,733,823	$0	$4,733,823	$0
2700-2799	Student Transportation	6	$4,033,161	$4,175,629	$4,311,436	$0	$4,311,436	$0
2800-2999	Support Service, Central and Other	6	$23,830,685	$25,042,793	$26,055,723	$0	$26,055,723	$0
	Executive Administration Subtotal		**$36,010,194**	**$38,199,521**	**$39,690,493**	**$0**	**$39,690,493**	**$0**
Non-Instructional Services								
3100	Food Service Operations	6	$1,344,728	$1,421,706	$1,544,613	$0	$1,544,613	$0
3200	Enterprise Operations		$0	$0	$0	$0	$0	$0
	Non-Instructional Services Subtotal		**$1,344,728**	**$1,421,706**	**$1,544,613**	**$0**	**$1,544,613**	**$0**
Facilities Acquisition and Construction								
4100	Site Acquisition		$0	$0	$0	$0	$0	$0
4200	Site Improvement		$0	$8,260	$0	$0	$0	$0
4300	Architectural/Engineering		$0	$0	$0	$0	$0	$0
4400	Educational Specification Development		$0	$0	$0	$0	$0	$0
4500	Building Acquisition/Construction		$0	$0	$0	$0	$0	$0
4600	Building Improvement Services	6	$98,566	$1,869,820	$611,873	$0	$611,873	$0
4900	Other Facilities Acquisition and Construction		$0	$0	$0	$0	$0	$0
	Facilities Acquisition and Construction Subtotal		**$98,566**	**$1,878,080**	**$611,873**	**$0**	**$611,873**	**$0**
Other Outlays								
5110	Debt Service - Principal	6	$775,000	$775,000	$775,000	$0	$775,000	$0
5120	Debt Service - Interest	6	$51,423	$62,000	$18,000	$0	$18,000	$0
	Other Outlays Subtotal		**$826,423**	**$837,000**	**$793,000**	**$0**	**$793,000**	**$0**

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	6	$0	$1	$1	$0	$1	$0
5222-5229	To Other Special Revenue	6	$1,500,000	$1,500,000	$1,500,000	$0	$1,500,000	$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
	Fund Transfers Subtotal		**$1,500,000**	**$1,500,001**	**$1,500,001**	**$0**	**$1,500,001**	**$0**
	Total Operating Budget Appropriations				**$88,577,992**	**$0**	**$88,577,992**	**$0**

Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
5251	To Capital Reserve Fund		$0	$0	$0	$0
5252	To Expendable Trust Fund		$0	$0	$0	$0
5253	To Non-Expendable Trust Fund		$0	$0	$0	$0
4600	Building Improvement Services	5	$1,108,669	$0	$1,108,669	$0
		Purpose: *JMUES Roof*				
	Total Proposed Special Articles		**$1,108,669**	**$0**	**$1,108,669**	**$0**

Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
1100-1199	Regular Programs	3	$723,478	$0	$723,478	$0
		Purpose: *MTA Contract*				
1200-1299	Special Programs	3	$482,319	$0	$482,319	$0
		Purpose: *MTA Contract*				
	Total Proposed Individual Articles		**$1,205,797**	**$0**	**$1,205,797**	**$0**

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Local Sources					
1300-1349	Tuition	6	$30,000	$30,000	$30,000
1400-1449	Transportation Fees		$0	$0	$0
1500-1599	Earnings on Investments	6	$45,000	$45,000	$45,000
1600-1699	Food Service Sales	6	$1,321,707	$1,444,613	$1,444,613
1700-1799	Student Activities		$0	$0	$0
1800-1899	Community Service Activities		$0	$0	$0
1900-1999	Other Local Sources		$0	$0	$0
	Local Sources Subtotal		**$1,396,707**	**$1,519,613**	**$1,519,613**
State Sources					
3210	School Building Aid	6	$232,500	$232,500	$232,500
3215	Kindergarten Building Aid		$0	$0	$0
3220	Kindergarten Aid		$0	$0	$0
3230	Special Education Aid	6	$528,885	$528,885	$528,885
3240-3249	Vocational Aid	6	$0	$2,000	$2,000
3250	Adult Education		$0	$0	$0
3260	Child Nutrition	6	$20,000	$20,000	$20,000
3270	Driver Education		$0	$0	$0
3290-3299	Other State Sources	6	$0	$4,521	$4,521
	State Sources Subtotal		**$781,385**	**$787,906**	**$787,906**

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Federal Sources					
4100-4539	Federal Program Grants	6	$1,500,000	$1,500,000	$1,500,000
4540	Vocational Education		$2,000	$0	$0
4550	Adult Education		$0	$0	$0
4560	Child Nutrition	6	$80,000	$80,000	$80,000
4570	Disabilities Programs		$0	$0	$0
4580	Medicaid Distribution	6	$20,000	$20,000	$20,000
4590-4999	Other Federal Sources (non-4810)		$0	$0	$0
4810	Federal Forest Reserve		$0	$0	$0
	Federal Sources Subtotal		**$1,602,000**	**$1,600,000**	**$1,600,000**
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		$0	$0	$0
5140	Reimbursement Anticipation Notes		$0	$0	$0
5221	Transfer from Food Service Special Revenue Fund		$0	$0	$0
5222	Transfer from Other Special Revenue Funds		$0	$0	$0
5230	Transfer from Capital Project Funds		$0	$0	$0
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		$0	$0	$0
9999	Fund Balance to Reduce Taxes	6	$8,176,166	$8,176,166	$8,176,166
	Other Financing Sources Subtotal		**$8,176,166**	**$8,176,166**	**$8,176,166**
	Total Estimated Revenues and Credits		**$11,956,258**	**$12,083,685**	**$12,083,685**

Budget Summary

Item	School Board Period ending 6/30/2024 (Recommended)	Budget Committee Period ending 6/30/2024 (Recommended)
Operating Budget Appropriations	$88,577,992	$88,577,992
Special Warrant Articles	$1,108,669	$1,108,669
Individual Warrant Articles	$1,205,797	$1,205,797
Total Appropriations	$90,892,458	$90,892,458
Less Amount of Estimated Revenues & Credits	$12,083,685	$12,083,685
Less Amount of State Education Tax/Grant	$8,697,531	$8,697,531
Estimated Amount of Taxes to be Raised	**$70,111,242**	**$70,111,242**

Supplemental Schedule

1. Total Recommended by Budget Committee	**$90,892,458**
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	$775,000
3. Interest: Long-Term Bonds & Notes	$18,000
4. Capital outlays funded from Long-Term Bonds & Notes	$0
5. Mandatory Assessments	$0
6. Total Exclusions *(Sum of Lines 2 through 5 above)*	$793,000
7. Amount Recommended, Less Exclusions *(Line 1 less Line 6)*	**$90,099,458**
8. 10% of Amount Recommended, Less Exclusions *(Line 7 x 10%)*	$9,009,946
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	$1,205,797
10. Voted Cost Items (Voted at Meeting)	$1,205,797
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	$0
12. Bond Override (RSA 32:18-a), Amount Voted	**$0**
Maximum Allowable Appropriations Voted at Meeting: ***(Line 1 + Line 8 + Line 11 + Line 12)***	**$99,902,404**