



2018

MS-27

School Budget Form

Fremont 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, 2018 to June 30, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 29, 2018

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
Mary A. Anderson	Chair	Mary A. Anderson
Patsy J. Mard	Asst Chair	Patsy J. Mard
Mary J. Holmes	Member	Mary J. Holmes
Joshua Yokela	Member	Joshua Yokela
Jennifer Brown	School Board Rep Member	Jennifer Brown
Kathy A Miccile	Budget member	Kathy A. Miccile
Joe Macike	MEMBER	Joe Macike
NEAL R. JARVIN	SELECTION'S Rep to B.	NEAL R. JARVIN

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 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)
Instruction								
1100-1199	Regular Programs	04	\$6,256,992	\$6,754,682	\$6,826,226	\$0	\$6,826,226	\$0
1200-1299	Special Programs	04	\$1,892,948	\$2,224,115	\$2,087,526	\$0	\$2,087,526	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	04	\$48,565	\$61,183	\$66,571	\$0	\$66,571	\$0
1500-1599	Non-Public Programs	04	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	04	\$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
Instruction Subtotal			\$8,198,505	\$9,039,980	\$8,980,323	\$0	\$8,980,323	\$0
Support Services								
2000-2199	Student Support Services	04	\$611,651	\$637,176	\$565,492	\$0	\$565,492	\$0
2200-2299	Instructional Staff Services	04	\$188,073	\$217,136	\$197,144	\$0	\$197,144	\$0
Support Services Subtotal			\$799,724	\$854,312	\$762,636	\$0	\$762,636	\$0
General Administration								
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	04	\$78,013	\$88,298	\$76,334	\$0	\$76,334	\$0
General Administration Subtotal			\$78,013	\$88,298	\$76,334	\$0	\$76,334	\$0



New Hampshire
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Revenue Administration

2018
MS-27

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Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	04	\$627,623	\$645,804	\$632,608	\$0	\$632,608	\$0
2400-2499	School Administration Service	04	\$424,018	\$447,861	\$441,549	\$0	\$441,549	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	04	\$769,305	\$478,204	\$448,225	\$0	\$448,225	\$0
2700-2799	Student Transportation	04	\$634,422	\$639,282	\$651,422	\$0	\$651,422	\$0
2800-2999	Support Service, Central and Other	04	\$0	\$1	\$1	\$0	\$1	\$0
Executive Administration Subtotal			\$2,455,368	\$2,211,152	\$2,173,805	\$0	\$2,173,805	\$0
Non-Instructional Services								
3100	Food Service Operations		\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition	04	\$0	\$1	\$1	\$0	\$1	\$0
4200	Site Improvement	04	\$0	\$1	\$1	\$0	\$1	\$0
4300	Architectural/Engineering	04	\$0	\$1	\$1	\$0	\$1	\$0
4400	Educational Specification Development	04	\$0	\$1	\$1	\$0	\$1	\$0
4500	Building Acquisition/Construction	04	\$0	\$1	\$1	\$0	\$1	\$0
4600	Building Improvement Services	04	\$0	\$1	\$1	\$0	\$1	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$6	\$6	\$0	\$6	\$0
Other Outlays								
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

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Fund Transfers								
5220-5221	To Food Service	04	\$139,798	\$172,500	\$172,500	\$0	\$172,500	\$0
5222-5229	To Other Special Revenue	04	\$226,098	\$230,000	\$240,000	\$0	\$240,000	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	04	\$110,000	\$20,001	\$1	\$0	\$1	\$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			\$475,896	\$422,501	\$412,501	\$0	\$412,501	\$0
Total Operating Budget Appropriations			\$12,007,506	\$12,616,249	\$12,405,605	\$0	\$12,405,605	\$0



Special Warrant Articles

Account	Purpose	Article	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)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	05	\$0	\$0	\$50,000	\$0	\$50,000	\$0
Purpose: Appropriate to ETF from Fund Balance								
5252	To Expendable Trusts/Fiduciary Funds	06	\$0	\$0	\$100,000	\$0	\$100,000	\$0
Purpose: Appropriate from Fund Balance for Tuition TF								
5252	To Expendable Trusts/Fiduciary Funds	07	\$0	\$0	\$100,000	\$0	\$100,000	\$0
Purpose: Establish a Special Education TF-Appropriate fund								
5252	To Expendable Trusts/Fiduciary Funds	08	\$0	\$0	\$25,000	\$0	\$0	\$25,000
Purpose: Establish a Technology Trust Fund-Appropriate fund								
Total Proposed Special Articles			\$0	\$0	\$275,000	\$0	\$250,000	\$25,000



Individual Warrant Articles

Account	Purpose	Article	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	02	\$0	\$0	\$27,708	\$0	\$27,708	\$0
Purpose: Collective Bargaining Agreements								
Total Proposed Individual Articles			\$0	\$0	\$27,708	\$0	\$27,708	\$0



New Hampshire
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2018
MS-27

Revenues

Account	Source	Article	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
1300-1349	Tuition	04	\$12,664	\$13,000	\$13,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	04	\$1,500	\$2,500	\$2,500
1600-1699	Food Service Sales	04	\$135,500	\$135,500	\$135,500
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			\$149,664	\$151,000	\$151,000
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	04	\$225,685	\$225,685	\$225,685
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	04	\$2,000	\$2,000	\$2,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$227,685	\$227,685	\$227,685



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2018
MS-27

Revenues

Account	Source	Article	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Federal Sources					
4100-4539	Federal Program Grants	04	\$230,000	\$240,000	\$240,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	04	\$35,000	\$35,000	\$35,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	04	\$85,000	\$85,000	\$85,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$350,000	\$360,000	\$360,000
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	04	\$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	06, 05, 08, 07	\$20,000	\$275,000	\$250,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$20,000	\$275,000	\$250,000
Total Estimated Revenues and Credits			\$747,349	\$1,013,685	\$988,685



Budget Summary

Item	Current Year	School Board Ensuing FY (Recommended)	Budget Committee Ensuing FY (Recommended)
Operating Budget Appropriations	\$12,353,571	\$12,405,605	\$12,405,605
Special Warrant Articles	\$110,000	\$275,000	\$250,000
Individual Warrant Articles	\$0	\$27,708	\$27,708
Total Appropriations	\$12,463,571	\$12,708,313	\$12,683,313
Less Amount of Estimated Revenues & Credits	\$746,570	\$1,013,685	\$988,685
Less Amount of State Education Tax/Grant		\$0	\$0
Estimated Amount of Taxes to be Raised		\$11,694,628	\$11,694,628



Supplemental Schedule

1. Total Recommended by Budget Committee	\$12,683,313
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
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>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$12,683,313
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$1,268,331

Collective Bargaining Cost Items:

9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
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)

\$13,951,644