



Proposed Budget

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, 2023 to June 30, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 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
Gene Cordes	Ex-Officio Sect Bd	Gene Cordes
Gordon Muench	School Board representative	Patricia Martel
Patricia Martel	Budget Comm - Vice Chair	Patricia Martel
Steven Benicorsi	Budget Comm Member	Steven Benicorsi
Jon E. Benson	Bud Comm	Jon E. Benson
Mary J Holmes	Bud Chair	Mary J Holmes
Emily Phillips	Bud Comm	Emily Phillips
Josh Yokela	Bud Comm	Josh Yokela

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	04	\$6,526,397	\$6,433,286	\$6,525,220	\$0	\$6,525,220	\$0
1200-1299	Special Programs	04	\$1,756,916	\$2,122,594	\$1,996,718	\$0	\$1,996,718	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	04	\$43,076	\$62,774	\$61,364	\$0	\$61,364	\$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			\$8,326,389	\$8,618,654	\$8,583,302	\$0	\$8,583,302	\$0
Support Services								
2000-2199	Student Support Services	04	\$708,172	\$760,438	\$805,967	\$0	\$805,967	\$0
2200-2299	Instructional Staff Services	04	\$150,452	\$203,529	\$237,034	\$0	\$237,034	\$0
Support Services Subtotal			\$858,624	\$963,967	\$1,043,001	\$0	\$1,043,001	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	04	\$63,051	\$62,463	\$56,088	\$0	\$56,088	\$0
General Administration Subtotal			\$63,051	\$62,463	\$56,088	\$0	\$56,088	\$0



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Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	04	\$606,881	\$605,845	\$639,777	\$0	\$639,777	\$0
2400-2499	School Administration Service	04	\$424,687	\$446,691	\$451,115	\$0	\$451,115	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	04	\$428,917	\$503,210	\$498,250	\$0	\$498,250	\$0
2700-2799	Student Transportation	04	\$728,518	\$706,086	\$718,781	\$0	\$718,781	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0
Executive Administration Subtotal			\$2,189,003	\$2,261,832	\$2,307,923	\$0	\$2,307,923	\$0
Non-Instructional Services								
3100	Food Service Operations	04	\$226,006	\$182,024	\$182,024	\$0	\$182,024	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$226,006	\$182,024	\$182,024	\$0	\$182,024	\$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	\$1,972	\$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			\$1,972	\$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	\$0	\$12,990	\$12,990	\$0	\$12,990	\$0
5222-5229	To Other Special Revenue	04	\$306,693	\$285,000	\$260,000	\$0	\$260,000	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	04	\$100,000	\$250,001	\$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			\$406,693	\$547,991	\$272,991	\$0	\$272,991	\$0
Total Operating Budget Appropriations				\$12,445,335	\$12,445,335	\$0	\$12,445,335	\$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
5251	To Capital Reserve Fund	05	\$50,000	\$0	\$50,000	\$0
Purpose: Maintenance trust fund surplus						
Total Proposed Special Articles			\$50,000	\$0	\$50,000	\$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	02	\$168,448	\$0	\$168,448	\$0
		Purpose: Teacher's CBA				
1200-1299	Special Programs	02	\$28,399	\$0	\$28,399	\$0
		Purpose: Teacher's CBA				
2000-2199	Student Support Services	02	\$14,360	\$0	\$14,360	\$0
		Purpose: Teacher's CBA				
Total Proposed Individual Articles			\$211,207	\$0	\$211,207	\$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	04	\$14,500	\$9,000	\$9,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	04	\$7,000	\$7,000	\$7,000
1600-1699	Food Service Sales	04	\$126,377	\$126,377	\$126,377
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			\$147,877	\$142,377	\$142,377
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	04	\$103,916	\$125,000	\$125,000
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	04	\$39,619	\$1,500	\$1,500
State Sources Subtotal			\$145,535	\$128,500	\$128,500



New Hampshire
Department of
Revenue Administration

2023
MS-27

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	04	\$285,000	\$260,000	\$260,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	04	\$40,657	\$40,657	\$40,657
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	04	\$5,000	\$4,000	\$4,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$330,657	\$304,657	\$304,657
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	04	\$0	\$12,990	\$12,990
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	05	\$0	\$50,000	\$50,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$62,990	\$62,990
Total Estimated Revenues and Credits			\$624,069	\$638,524	\$638,524



Budget Summary

Item	School Board Period ending 6/30/2024 (Recommended)	Budget Committee Period ending 6/30/2024 (Recommended)
Operating Budget Appropriations	\$12,445,335	\$12,445,335
Special Warrant Articles	\$50,000	\$50,000
Individual Warrant Articles	\$211,207	\$211,207
Total Appropriations	\$12,706,542	\$12,706,542
Less Amount of Estimated Revenues & Credits	\$638,524	\$638,524
Less Amount of State Education Tax/Grant	\$2,424,230	\$2,424,230
Estimated Amount of Taxes to be Raised	\$9,643,788	\$9,643,788



Supplemental Schedule

1. Total Recommended by Budget Committee	\$12,706,542
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 (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$12,706,542
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,270,654
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$211,207
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)	\$13,977,196