

WAKEFIELD SCHOOL DISTRICT

DELIBERATIVE
SESSION

FISCAL YEAR 2024

Section 3:
MS-27



New Hampshire
Department of
Revenue Administration

2023
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Proposed Budget
Wakefield 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: 1-30-23

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
Jerry O'Connor	Budget	<i>[Signature]</i>
Priscilla Colbath	Budget Com	Priscilla Colbath
Tom DANIELS	Budget Com	<i>[Signature]</i>
Bob Ouellette	School board Rep	Bob Ouellette
Kenneth F. Field	Selector	<i>[Signature]</i>
<i>[Signature]</i>	Budget Comm	Howard Knight
D. HANUS	Budget	<i>[Signature]</i>

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/>



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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	02	\$5,380,674	\$5,781,024	\$5,960,749	\$0	\$5,996,498	\$0
1200-1299	Special Programs	02	\$2,521,107	\$2,347,649	\$2,475,917	\$0	\$2,420,067	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	02	\$15,546	\$49,927	\$68,480	\$0	\$68,480	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$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		\$7,917,327	\$8,178,800	\$8,505,146	\$0	\$8,485,045	\$0
Support Services								
2000-2199	Student Support Services	02	\$290,577	\$293,010	\$304,174	\$0	\$304,174	\$0
2200-2299	Instructional Staff Services	02	\$154,881	\$198,935	\$206,376	\$0	\$206,083	\$0
	Support Services Subtotal		\$445,458	\$491,945	\$510,550	\$0	\$510,257	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$54,352	\$46,682	\$62,231	\$0	\$62,231	\$0
	General Administration Subtotal		\$54,352	\$46,682	\$62,231	\$0	\$62,231	\$0



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Executive Administration								
2320 (310)	SAU Management Services	02	\$0	\$0	\$416,111	\$0	\$415,712	\$0
2320-2399	All Other Administration		\$187,585	\$237,696	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	02	\$355,666	\$375,541	\$386,711	\$0	\$386,411	\$0
2500-2599	Business	02	\$194,083	\$173,341	\$162,950	\$0	\$162,850	\$0
2600-2699	Plant Operations and Maintenance	02	\$683,684	\$629,665	\$749,084	\$0	\$686,876	\$0
2700-2799	Student Transportation	02	\$637,720	\$560,215	\$584,739	\$0	\$570,122	\$0
2800-2999	Support Service, Central and Other	02	\$131,298	\$146,928	\$219,344	\$0	\$156,095	\$0
	Executive Administration Subtotal		\$2,190,036	\$2,123,386	\$2,518,939	\$0	\$2,378,066	\$0
Non-Instructional Services								
3100	Food Service Operations	02	\$0	\$0	\$250,000	\$0	\$250,000	\$0
3200	Enterprise Operations	02	\$0	\$0	\$300,000	\$0	\$300,000	\$0
	Non-Instructional Services Subtotal		\$0	\$0	\$550,000	\$0	\$550,000	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$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		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$0	\$0	\$0	\$0	\$0	\$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



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Fund Transfers								
5220-5221	To Food Service		\$0	\$0	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$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		\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations				\$12,146,866	\$0	\$11,985,599	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)	Committee's Appropriations for period ending 6/30/2024 (Recommended)	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	03 <i>Purpose: Special Education</i>	\$50,000	\$0	\$50,000	\$0
5251	To Capital Reserve Fund	04 <i>Purpose: Transportation</i>	\$90,000	\$0	\$90,000	\$0
5251	To Capital Reserve Fund	07 <i>Purpose: Replacing Boilers</i>	\$50,000	\$0	\$50,000	\$0
5251	To Capital Reserve Fund	08 <i>Purpose: Well Replacement</i>	\$15,000	\$0	\$15,000	\$0
5251	To Capital Reserve Fund	09 <i>Purpose: Maintenance Building Replacement</i>	\$30,000	\$0	\$30,000	\$0
5252	To Expendable Trusts/Fiduciary Funds	05 <i>Purpose: Building Maintenance</i>	\$23,000	\$0	\$23,000	\$0
5252	To Expendable Trusts/Fiduciary Funds	06 <i>Purpose: Paving of 76 Taylor Way</i>	\$75,000	\$0	\$75,000	\$0
Total Proposed Special Articles			\$333,000	\$0	\$333,000	\$0



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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)
		Total Proposed Individual Articles	\$0	\$0	\$0	\$0



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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		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$1,000	\$1,000	\$1,000
1600-1699	Food Service Sales	02	\$0	\$20,000	\$20,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$100	\$1,500	\$1,500
Local Sources Subtotal			\$1,100	\$22,500	\$22,500
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		\$0	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$0	\$1,500	\$1,500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$0	\$1,500	\$1,500



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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	02	\$0	\$300,000	\$300,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$0	\$228,500	\$228,500
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	02	\$20,000	\$30,000	\$30,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$20,000	\$558,500	\$558,500
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	02	\$0	\$250,000	\$250,000
Other Financing Sources Subtotal			\$0	\$250,000	\$250,000
Total Estimated Revenues and Credits			\$21,100	\$832,500	\$832,500



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Budget Summary

Item	School Board Period ending 6/30/2024 (Recommended)	Budget Committee Period ending 6/30/2024 (Recommended)
Operating Budget Appropriations	\$12,146,866	\$11,985,599
Special Warrant Articles	\$333,000	\$333,000
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$12,479,866	\$12,318,599
Less Amount of Estimated Revenues & Credits	\$832,500	\$832,500
Less Amount of State Education Tax/Grant	\$2,492,413	\$2,492,413
Estimated Amount of Taxes to be Raised	\$9,154,953	\$8,993,686



Supplemental Schedule

1. Total Recommended by Budget Committee	\$12,318,599
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)	\$12,318,599
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,231,860
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)	\$13,550,459