



New Hampshire  
Department of  
Revenue Administration

2022  
MS-27

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, 2022 to June 30, 2023

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: \_\_\_\_\_

**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
Alou Aris Knight	Member	<i>[Signature]</i>
DAVE DAVIS	bc member	<i>[Signature]</i>
Jerry O'Connor	bc member	<i>[Signature]</i>
DAVID N. ROMANO	bc member	<i>[Signature]</i>
Connie Turley	bc member	<i>[Signature]</i>
Priscilla Colbath	"	<i>[Signature]</i>
DENISE MILLER	"	<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/>



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations as Approved by DRA for period ending 6/30/2022	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	06	\$5,316,946	\$5,351,545	\$5,687,649	\$0	\$5,687,649	\$0
1200-1299	Special Programs	06	\$2,276,734	\$2,767,348	\$2,321,395	\$0	\$2,321,395	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	06	\$14,268	\$59,194	\$49,927	\$0	\$49,927	\$0
1500-1599	Non-Public Programs	06	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs		\$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
	<b>Instruction Subtotal</b>		<b>\$7,607,948</b>	<b>\$8,178,087</b>	<b>\$8,058,971</b>	<b>\$0</b>	<b>\$8,058,971</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	06	\$254,473	\$284,662	\$293,011	\$0	\$293,011	\$0
2200-2299	Instructional Staff Services	06	\$140,187	\$194,935	\$198,934	\$0	\$198,934	\$0
	<b>Support Services Subtotal</b>		<b>\$394,660</b>	<b>\$479,597</b>	<b>\$491,945</b>	<b>\$0</b>	<b>\$491,945</b>	<b>\$0</b>
<b>General Administration</b>								
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	06	\$53,570	\$43,383	\$46,682	\$0	\$46,682	\$0
	<b>General Administration Subtotal</b>		<b>\$53,570</b>	<b>\$43,383</b>	<b>\$46,682</b>	<b>\$0</b>	<b>\$46,682</b>	<b>\$0</b>
<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	06	\$316,967	\$156,005	\$237,696	\$0	\$237,696	\$0
2400-2499	School Administration Service	06	\$340,560	\$277,244	\$375,541	\$0	\$375,541	\$0
2500-2599	Business	06	\$209,373	\$202,193	\$173,339	\$0	\$173,339	\$0
2600-2699	Plant Operations and Maintenance	06	\$516,503	\$621,449	\$629,664	\$0	\$629,664	\$0
2700-2799	Student Transportation	06	\$548,308	\$653,228	\$560,215	\$0	\$560,215	\$0



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2800-2999	Support Service, Central and Other	06	\$142,258	\$154,346	\$146,928		\$146,928	\$0
	<b>Executive Administration Subtotal</b>		<b>\$2,073,969</b>	<b>\$2,064,465</b>	<b>\$2,123,383</b>		<b>\$2,123,383</b>	<b>\$0</b>
<b>Non-Instructional Services</b>								
3100	Food Service Operations		\$0	\$250,000	\$250,000		\$250,000	\$0
3200	Enterprise Operations		\$0	\$0	\$0		\$0	\$0
	<b>Non-Instructional Services Subtotal</b>		<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>		<b>\$250,000</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$0	\$0		\$0	\$0
4200	Site Improvement		\$0	\$0	\$0		\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0		\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0		\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0		\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0		\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0		\$0	\$0
	<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>								
5110	Debt Service - Principal		\$0	\$0	\$0		\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0		\$0	\$0
	<b>Other Outlays Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>



Appropriations

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<b>Fund Transfers</b>								
5220-5221	To Food Service		\$0	\$10,000	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$300,000	\$0	\$0	\$300,000	\$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
	<b>Fund Transfers Subtotal</b>		\$0	\$310,000	\$0	\$0	\$300,000	\$0
	<b>Total Operating Budget Appropriations</b>			\$11,325,532	\$11,270,981	\$0	\$11,270,981	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (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	07	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: Special Education</i>				
5251	To Capital Reserve Fund	09	\$44,000	\$0	\$44,000	\$0
		<i>Purpose: Gym Floor Maintenance</i>				
5251	To Capital Reserve Fund	11	\$15,000	\$0	\$15,000	\$0
		<i>Purpose: Sidewalk &amp; Parking Lot Maintenance</i>				
5251	To Capital Reserve Fund	12	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: Replacing Boilers</i>				
5251	To Capital Reserve Fund	15	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: Establish Wakefield School District Building Repla</i>				
5252	To Expendable Trusts/Fiduciary Funds	08	\$45,000	\$0	\$45,000	\$0
		<i>Purpose: School Bus/Van Purchase</i>				
5252	To Expendable Trusts/Fiduciary Funds	10	\$23,000	\$0	\$23,000	\$0
		<i>Purpose: Building Maintenance</i>				
5252	To Expendable Trusts/Fiduciary Funds	13	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Judy Nason Memorial Bridge (2)</i>				
5252	To Expendable Trusts/Fiduciary Funds	14	\$15,000	\$0	\$15,000	\$0
		<i>Purpose: Establish Wakefield School District Well Replacem</i>				
	<b>Total Proposed Special Articles</b>		<b>\$307,000</b>	<b>\$0</b>	<b>\$307,000</b>	<b>\$0</b>



Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
1100-1199	Regular Programs	02 <i>Purpose: Teachers' CBA</i>	\$64,145	\$0	\$64,145	\$0
1100-1199	Regular Programs	04 <i>Purpose: Paras' CBA</i>	\$2,528	\$0	\$0	\$2,528
1200-1299	Special Programs	02 <i>Purpose: Teachers' CBA</i>	\$19,582	\$0	\$19,582	\$0
1200-1299	Special Programs	04 <i>Purpose: Paras' CBA</i>	\$28,025	\$0	\$0	\$28,025
2000-2199	Student Support Services	02 <i>Purpose: Teachers' CBA</i>	\$3,071	\$0	\$3,071	\$0
2000-2199	Student Support Services	02 <i>Purpose: Paras' CBA</i>	\$1,465	\$0	\$0	\$1,465
2200-2299	Instructional Staff Services	02 <i>Purpose: Teachers' CBA</i>	\$813	\$0	\$813	\$0
<b>Total Proposed Individual Articles</b>			<b>\$119,629</b>	<b>\$0</b>	<b>\$87,611</b>	<b>\$32,018</b>



Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2022	School Board's Estimated Revenues for period ending 6/30/2023	Budget Committee's Estimated Revenues for period ending 6/30/2023
<b>Local Sources</b>					
1300-1349	Tuition		\$2,000	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	06	\$800	\$1,000	\$1,000
1600-1699	Food Service Sales		\$20,000	\$20,000	\$20,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	06	\$100	\$100	\$100
<b>Local Sources Subtotal</b>			<b>\$22,900</b>	<b>\$21,100</b>	<b>\$21,100</b>

Account	Source	Article	Revised Revenues for period ending 6/30/2022	School Board's Estimated Revenues for period ending 6/30/2023	Budget Committee's Estimated Revenues for period ending 6/30/2023
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid		\$0	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$200	\$400	\$400
3270	Driver Education	06	\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$200</b>	<b>\$400</b>	<b>\$400</b>

Account	Source	Article	Revised Revenues for period ending 6/30/2022	School Board's Estimated Revenues for period ending 6/30/2023	Budget Committee's Estimated Revenues for period ending 6/30/2023
<b>Federal Sources</b>					
4100-4539	Federal Program Grants		\$300,000	\$300,000	\$300,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition		\$229,800	\$229,800	\$229,800
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution		\$10,000	\$10,000	\$10,000
4590-4999	Other Federal Sources (non-4810)	06	\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$539,800</b>	<b>\$539,800</b>	<b>\$539,800</b>



Revenues		Revised Revenues for period ending 6/30/2022	School Board's Estimated Revenues for period ending 6/30/2023	Budget Committee's Estimated Revenues for period ending 6/30/2023
Account	Source	Article		
<b>Other Financing Sources</b>				
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	\$0	\$0	\$0
	<b>Other Financing Sources Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Estimated Revenues and Credits</b>	<b>\$562,900</b>	<b>\$561,300</b>	<b>\$561,300</b>





Budget Summary

Item	School Board	Budget Committee
	Period ending 6/30/2023 (Recommended)	Period ending 6/30/2023 (Recommended)
Operating Budget Appropriations	\$11,270,981	\$11,270,981
Special Warrant Articles	\$307,000	\$307,000
Individual Warrant Articles	\$119,629	\$87,611
Total Appropriations	\$11,697,610	\$11,665,592
Less Amount of Estimated Revenues & Credits	\$561,300	\$561,300
Less Amount of State Education Tax/Grant	\$3,851,163	\$3,851,163
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$7,285,147</b>	<b>\$7,253,129</b>



**Supplemental Schedule**

<b>1. Total Recommended by Budget Committee</b>	<b>\$11,665,592</b>
<b>Less Exclusions:</b>	
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
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$11,665,592</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,166,559
<b>Collective Bargaining Cost Items:</b>	
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
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>

**\$12,832,151**  
**Maximum Allowable Appropriations Voted at Meeting:**  
*(Line 1 + Line 8 + Line 11 + Line 12)*