



Proposed Budget
New Castle Local School

If you have recently made changes to your proposed warrant articles, you must click the "View/Calculate" button at the bottom of the budget tab in the portal to ensure that the values in this report have been updated.

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THIS IS A DRAFT REPORT FOR REVIEW PURPOSES ONLY
THE PROPOSED BUDGET PROCESS MUST BE COMPLETED IN
THE TAX RATE SETTING PORTAL BEFORE A FINAL REPORT CAN
BE GENERATED FOR THE PURPOSES OF CERTIFICATION AND
PUBLIC POSTING

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

**2021
MS-27**

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PROPOSED BUDGET NOT FINALIZED
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
Instruction								
1100-1199	Regular Programs	01	\$1,148,359	\$1,139,562	\$1,106,480	\$0	\$1,106,480	\$0
1200-1299	Special Programs	01	\$63,001	\$83,070	\$118,517	\$0	\$118,517	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$13,553	\$18,589	\$15,700	\$0	\$15,700	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$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			\$1,224,913	\$1,241,221	\$1,240,697	\$0	\$1,240,697	\$0
Support Services								
2000-2199	Student Support Services	01	\$60,937	\$83,235	\$70,157	\$0	\$70,157	\$0
2200-2299	Instructional Staff Services	01	\$25,701	\$37,694	\$39,069	\$0	\$39,069	\$0
Support Services Subtotal			\$86,638	\$120,929	\$109,226	\$0	\$109,226	\$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	01	\$35,854	\$23,165	\$24,197	\$0	\$24,197	\$0
General Administration Subtotal			\$35,854	\$23,165	\$24,197	\$0	\$24,197	\$0



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Executive Administration								
2320 (310)	SAU Management Services	01	\$147,401	\$150,702	\$184,050	\$0	\$184,050	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$123,156	\$133,570	\$147,797	\$0	\$147,797	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$68,208	\$64,484	\$67,800	\$0	\$67,800	\$0
2700-2799	Student Transportation	01	\$45,021	\$74,118	\$62,879	\$0	\$62,879	\$0
2800-2999	Support Service, Central and Other	01	\$251,699	\$254,319	\$260,543	\$0	\$260,543	\$0
Executive Administration Subtotal			\$635,485	\$677,193	\$723,069	\$0	\$723,069	\$0
Non-Instructional Services								
3100	Food Service Operations	01	\$0	\$35,593	\$35,593	\$0	\$35,593	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$0	\$35,593	\$35,593	\$0	\$35,593	\$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	\$500	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$500	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	01	\$100,000	\$100,000	\$100,000	\$0	\$100,000	\$0
5120	Debt Service - Interest	01	\$16,040	\$13,615	\$11,105	\$0	\$11,105	\$0
Other Outlays Subtotal			\$116,040	\$113,615	\$111,105	\$0	\$111,105	\$0



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Fund Transfers								
5220-5221	To Food Service		\$0	\$0	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	01	\$0	\$24,000	\$24,000	\$0	\$24,000	\$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			\$0	\$24,000	\$24,000	\$0	\$24,000	\$0
Total Operating Budget Appropriations					\$2,267,887	\$0	\$2,267,887	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations for period ending 6/30/2022 (Recommended)	Appropriations for period ending 6/30/2022 (Not Recommended)	Committee's Appropriations for period ending 6/30/2022 (Recommended)	Committee's Appropriations for period ending 6/30/2022 (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
5252	To Expendable Trusts/Fiduciary Funds	04	\$20,000	\$0	\$20,000	\$0
	Purpose: Tuition Expendable Trust Fund					
5252	To Expendable Trusts/Fiduciary Funds	05	\$10,000	\$0	\$10,000	\$0
	Purpose: Building and Grounds Trust Fund					
Total Proposed Special Articles			\$30,000	\$0	\$30,000	\$0



Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
1100-1199	Regular Programs	02	\$13,720	\$0	\$13,720	\$0
		<i>Purpose: New Castle Association of Coastal Teachers</i>				
1200-1299	Special Programs	02	\$1,767	\$0	\$1,767	\$0
		<i>Purpose: New Castle Association of Coastal Teachers</i>				
2000-2199	Student Support Services	02	\$1,767	\$0	\$1,767	\$0
		<i>Purpose: New Castle Association of Coastal Teachers</i>				
2800-2999	Support Service, Central and Other	02	\$4,437	\$0	\$4,437	\$0
		<i>Purpose: New Castle Association of Coastal Teachers</i>				
Total Proposed Individual Articles			\$21,691	\$0	\$21,691	\$0



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2021	School Board's Estimated Revenues for period ending 6/30/2022	Budget Committee's Estimated Revenues for period ending 6/30/2022
Local Sources					
1300-1349	Tuition	01	\$20,000	\$20,000	\$20,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$0	\$0	\$0
1600-1699	Food Service Sales	01	\$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	01	\$300	\$300	\$300
Local Sources Subtotal			\$40,300	\$40,300	\$40,300
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		\$0	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$0	\$0	\$0



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2021	School Board's Estimated Revenues for period ending 6/30/2022	Budget Committee's Estimated Revenues for period ending 6/30/2022
Federal Sources					
4100-4539	Federal Program Grants	01	\$24,000	\$24,000	\$24,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition		\$0	\$0	\$0
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$24,000	\$24,000	\$24,000
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		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$0
Total Estimated Revenues and Credits			\$64,300	\$64,300	\$64,300



Budget Summary

Item	School Board Period ending 6/30/2022 (Recommended)	Budget Committee Period ending 6/30/2022 (Recommended)
Operating Budget Appropriations	\$2,267,887	\$2,267,887
Special Warrant Articles	\$30,000	\$30,000
Individual Warrant Articles	\$21,691	\$21,691
Total Appropriations	\$2,319,578	\$2,319,578
Less Amount of Estimated Revenues & Credits	\$64,300	\$64,300
Less Amount of State Education Tax/Grant	\$1,461,482	\$1,461,482
Estimated Amount of Taxes to be Raised	\$793,796	\$793,796



Supplemental Schedule

1. Total Recommended by Budget Committee	\$2,319,578
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$100,000
3. Interest: Long-Term Bonds & Notes	\$11,105
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>)	\$111,105
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$2,238,473
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$223,847
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: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$2,573,425