



School Budget Form
Freedom Local School

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: February 23, 2018

SCHOOL BOARD 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 |
|-------------------|--------------|--------------------------|
| Jennifer Viger | Chairperson | |
| Gail Bizer | Board Member | <i>Gail Bizer</i> |
| Lisa Charrette | Board Member | |
| Annie Rae Marques | Board Member | <i>Annie Rae Marques</i> |
| Nancy Bossi | Board Member | <i>Nancy K Bossi</i> |
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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/>



School Budget Form

| Account | Purpose | Article | Expenditures Prior Year | Appropriations Current Year as Approved by DRA | Appropriations Ensuig FY (Recommended) | Appropriations Ensuig FY (Not Recommended) |
|--|---|---------|----------------------------|---|--|--|
| Instruction | | | | | | |
| 1100-1199 | Regular Programs | 01 | \$2,064,881 | \$2,172,449 | \$2,069,428 | \$0 |
| 1200-1299 | Special Programs | 01 | \$249,599 | \$298,891 | \$375,237 | \$0 |
| 1300-1399 | Vocational Programs | | \$0 | \$0 | \$0 | \$0 |
| 1400-1499 | Other Programs | 01 | \$6,260 | \$9,000 | \$10,500 | \$0 |
| 1500-1599 | Non-Public Programs | 01 | \$0 | \$0 | \$0 | \$0 |
| 1600-1699 | Adult/Continuing Education Programs | | \$0 | \$0 | \$0 | \$0 |
| 1700-1799 | Community/Junior College Education Programs | | \$0 | \$0 | \$0 | \$0 |
| 1800-1899 | Community Service Programs | | \$0 | \$0 | \$0 | \$0 |
| Instruction Subtotal | | | \$2,320,740 | \$2,480,340 | \$2,455,165 | \$0 |
| Support Services | | | | | | |
| 2000-2199 | Student Support Services | 01 | \$172,716 | \$198,364 | \$215,359 | \$0 |
| 2200-2299 | Instructional Staff Services | 01 | \$31,094 | \$40,325 | \$38,549 | \$0 |
| Support Services Subtotal | | | \$203,810 | \$238,689 | \$253,908 | \$0 |
| General Administration | | | | | | |
| 0000-0000 | Collective Bargaining | | \$0 | \$0 | \$0 | \$0 |
| 2310 (840) | School Board Contingency | | \$0 | \$0 | \$0 | \$0 |
| 2310-2319 | Other School Board | 01 | \$27,900 | \$42,624 | \$42,024 | \$0 |
| General Administration Subtotal | | | \$27,900 | \$42,624 | \$42,024 | \$0 |
| Executive Administration | | | | | | |
| 2320 (310) | SAU Management Services | | \$0 | \$0 | \$0 | \$0 |
| 2320-2399 | All Other Administration | | \$173,903 | \$179,773 | \$0 | \$0 |
| 2400-2499 | School Administration Service | 01 | \$198,183 | \$207,764 | \$213,211 | \$0 |
| 2500-2599 | Business | | \$0 | \$0 | \$0 | \$0 |
| 2600-2699 | Plant Operations and Maintenance | 01 | \$157,013 | \$175,678 | \$185,326 | \$0 |
| 2700-2799 | Student Transportation | 01 | \$273,618 | \$308,632 | \$313,710 | \$0 |
| 2800-2999 | Support Service, Central and Other | | \$0 | \$0 | \$0 | \$0 |
| Executive Administration Subtotal | | | \$802,717 | \$871,847 | \$712,247 | \$0 |
| Non-Instructional Services | | | | | | |
| 3100 | Food Service Operations | 01 | \$37,421 | \$39,316 | \$46,647 | \$0 |
| 3200 | Enterprise Operations | | \$0 | \$0 | \$0 | \$0 |
| Non-Instructional Services Subtotal | | | \$37,421 | \$39,316 | \$46,647 | \$0 |
| Facilities Acquisition and Construction | | | | | | |
| 4100 | Site Acquisition | | \$0 | \$0 | \$0 | \$0 |
| 4200 | Site Improvement | | \$0 | \$0 | \$0 | \$0 |
| 4300 | Architectural/Engineering | | \$0 | \$0 | \$0 | \$0 |
| 4400 | Educational Specification Development | | \$0 | \$0 | \$0 | \$0 |
| 4500 | Building Acquisition/Construction | | \$0 | \$0 | \$0 | \$0 |



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|---|---|--------------------|--------------------|--------------------|------------|
| 4600 | Building Improvement Services | \$0 | \$0 | \$0 | \$0 |
| 4900 | Other Facilities Acquisition and Construction | \$0 | \$0 | \$0 | \$0 |
| Facilities Acquisition and Construction Subtotal | | \$0 | \$0 | \$0 | \$0 |
| Other Outlays | | | | | |
| 5110 | Debt Service - Principal | \$0 | \$0 | \$0 | \$0 |
| 5120 | Debt Service - Interest | \$0 | \$0 | \$0 | \$0 |
| Other Outlays Subtotal | | \$0 | \$0 | \$0 | \$0 |
| Fund Transfers | | | | | |
| 5220-5221 | To Food Service | \$0 | \$0 | \$0 | \$0 |
| 5222-5229 | To Other Special Revenue | \$0 | \$0 | \$0 | \$0 |
| 5230-5239 | To Capital Projects | \$0 | \$0 | \$0 | \$0 |
| 5254 | To Agency Funds | \$0 | \$0 | \$0 | \$0 |
| 5310 | To Charter Schools | \$0 | \$0 | \$0 | \$0 |
| 5390 | To Other Agencies | \$0 | \$0 | \$0 | \$0 |
| 9990 | Supplemental Appropriation | \$0 | \$0 | \$0 | \$0 |
| 9992 | Deficit Appropriation | \$0 | \$0 | \$0 | \$0 |
| Fund Transfers Subtotal | | \$0 | \$0 | \$0 | \$0 |
| Total Operating Budget Appropriations | | \$3,392,588 | \$3,672,816 | \$3,509,991 | \$0 |



School Budget Form

| Account | Purpose | Article | Expenditures Prior Year | Appropriations Current Year as Approved by DRA | Appropriations Ensuing FY (Recommended) | Appropriations Ensuing FY (Not Recommended) |
|--|------------------------------|------------------------------|----------------------------|---|---|---|
| 5251 | To Capital Reserve Fund | 03 | \$0 | \$0 | \$50,000 | \$0 |
| | | <i>Purpose: Building CRF</i> | | | | |
| 5251 | To Capital Reserve Fund | 04 | \$0 | \$0 | \$20,000 | \$0 |
| | | <i>Purpose: Bus CRF</i> | | | | |
| 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 |
| Total Proposed Special Articles | | | \$0 | \$0 | \$70,000 | \$0 |



School Budget Form

| Account | Purpose | Article | Expenditures Prior Year | Appropriations Current Year as Approved by DRA | Appropriations Ensuig FY (Recommended) | Appropriations Ensuig FY (Not Recommended) |
|---|-------------------------|----------------|------------------------------------|---|---|---|
| 2320 (310) | SAU Management Services | 02 | \$173,903 | \$179,773 | \$175,622 | \$0 |
| <i>Purpose: SAU Budget</i> | | | | | | |
| Total Proposed Individual Articles | | | \$173,903 | \$179,773 | \$175,622 | \$0 |



School Budget Form

| Account | Source | Article | Actual Revenues Prior Year | Revised Revenues Current Year | Estimated Revenues Ensuing Fiscal Year |
|---------------------------------|---|---------|----------------------------|-------------------------------|--|
| Local Sources | | | | | |
| 1300-1349 | Tuition | 01 | \$48,277 | \$40,000 | \$40,000 |
| 1400-1449 | Transportation Fees | 01 | \$64,459 | \$28,000 | \$36,000 |
| 1500-1599 | Earnings on Investments | 01 | \$61 | \$61 | \$100 |
| 1600-1699 | Food Service Sales | | \$0 | \$0 | \$0 |
| 1700-1799 | Student Activities | | \$0 | \$0 | \$0 |
| 1800-1899 | Community Services Activities | | \$0 | \$0 | \$0 |
| 1900-1999 | Other Local Sources | | \$40,178 | \$30,000 | \$0 |
| Local Sources Subtotal | | | \$152,975 | \$98,061 | \$76,100 |
| 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 |
| Federal Sources | | | | | |
| 4100-4539 | Federal Program Grants | 01 | \$66,003 | \$43,000 | \$45,000 |
| 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 | 01 | \$6,314 | \$2,500 | \$2,500 |
| 4590-4999 | Other Federal Sources (non-4810) | | \$0 | \$0 | \$0 |
| 4810 | Federal Forest Reserve | | \$0 | \$0 | \$0 |
| Federal Sources Subtotal | | | \$72,317 | \$45,500 | \$47,500 |
| Other Financing Sources | | | | | |
| 5110-5139 | Sale of Bonds or Notes | | \$0 | \$0 | \$0 |
| 5140 | Reimbursement Anticipation Notes | | \$0 | \$0 | \$0 |
| 5221 | Transfers from Food Service Special Revenues 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 |



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|---|---|--------|------------------|------------------|------------------|
| 9997 | Supplemental Appropriation (Contra) | | \$0 | \$0 | \$0 |
| 9998 | Amount Voted from Fund Balance | 03, 04 | \$50,000 | \$0 | \$70,000 |
| 9999 | Fund Balance to Reduce Taxes | | \$15,000 | \$0 | \$0 |
| | Other Financing Sources Subtotal | | \$65,000 | \$0 | \$70,000 |
| Total Estimated Revenues and Credits | | | \$290,292 | \$143,561 | \$193,600 |



School Budget Form

| Item | Current Year | Ensuing FY (Recommended) |
|---|--------------------|-----------------------------|
| Operating Budget Appropriations | \$3,460,709 | \$3,509,991 |
| Special Warrant Articles | \$70,000 | \$70,000 |
| Individual Warrant Articles | \$232,107 | \$175,622 |
| Total Appropriations | \$3,762,816 | \$3,755,613 |
| Less Amount of Estimated Revenues & Credits | \$143,561 | \$193,600 |
| Less Amount of State Education Tax/Grant | \$0 | \$0 |
| Estimated Amount of Taxes to be Raised | \$3,619,255 | \$3,562,013 |