



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

Andover 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, 2024 to June 30, 2025

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
Dana E. Swenson	EX-OFFICIO SECRETARY	
Donna Lynn Dulos	CHAIR	
Angela M. Walker Chandler	EX-OFFICIO School	
Jessica Road	member	
Mark Erickson	MEMBER	
Gregory Stefson	AFD-EX-OFFICIO	

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

Instruction	Account	Purpose	Article	Expenditures for period ending 6/30/2023		Appropriations as Approved by DRA for period ending 6/30/2024		School Board's Appropriations for period ending 6/30/2025 (Recommended)		School Board's Appropriations for period ending 6/30/2025 (Not Recommended)		Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)		Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)	
				6/30/2023	ending 6/30/2024	6/30/2024	ending 6/30/2024	6/30/2025	(Not Recommended)	6/30/2025	(Not Recommended)	6/30/2025	(Not Recommended)	6/30/2025	(Not Recommended)
	1100-1199	Regular Programs	02	\$2,689,136	\$3,017,152	\$3,047,515	\$0	\$3,134,186	\$0	\$0	\$0	\$0			
	1200-1299	Special Programs	02	\$730,289	\$890,546	\$1,001,883	\$0	\$1,001,883	\$0	\$0	\$0	\$0			
	1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	1400-1499	Other Programs	02	\$26,846	\$26,648	\$26,648	\$0	\$26,648	\$0	\$0	\$26,648	\$0			
	1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
		Instruction Subtotal		\$3,446,271	\$3,934,346	\$4,076,046	\$0	\$4,162,717	\$0	\$0	\$4,162,717	\$0			
		Support Services													
	2000-2199	Student Support Services	02	\$345,677	\$551,687	\$899,346	\$0	\$899,346	\$0	\$0	\$899,346	\$0			
	2200-2299	Instructional Staff Services	02	\$52,718	\$83,530	\$86,620	\$0	\$86,620	\$0	\$0	\$86,620	\$0			
		Support Services Subtotal		\$398,395	\$635,217	\$985,966	\$0	\$985,966	\$0	\$0	\$985,966	\$0			
		General Administration													
	2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	2310-2319	Other School Board	02	\$24,555	\$36,044	\$37,197	\$0	\$37,197	\$0	\$0	\$37,197	\$0			
		General Administration Subtotal		\$24,555	\$36,044	\$37,197	\$0	\$37,197	\$0	\$0	\$37,197	\$0			



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Account	Purpose	Article	Expenditures for period ending 6/30/2023		Appropriations as Approved by DRA for period ending 6/30/2024		School Board's Appropriations for period ending 6/30/2025		School Board's Appropriations for period ending 6/30/2025		Budget Committee's Appropriations for period ending 6/30/2025		Budget Committee's Appropriations for period ending 6/30/2025	
			6/30/2023	ending 6/30/2024	ending 6/30/2024	ending 6/30/2025	ending 6/30/2025	ending 6/30/2025	ending 6/30/2025	ending 6/30/2025	ending 6/30/2025	ending 6/30/2025	ending 6/30/2025	
Executive Administration														
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$126,956	\$145,068	\$194,652	\$0	\$194,652	\$0	\$194,652	\$0	\$0	\$194,652	\$0	\$0
2400-2499	School Administration Service	02	\$214,224	\$255,400	\$269,263	\$0	\$269,263	\$0	\$269,263	\$0	\$0	\$269,263	\$0	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$289,661	\$362,381	\$359,535	\$0	\$359,535	\$0	\$359,535	\$0	\$0	\$359,535	\$0	\$0
2700-2799	Student Transportation	02	\$447,405	\$564,156	\$591,841	\$0	\$591,841	\$0	\$591,841	\$0	\$0	\$591,841	\$0	\$0
2800-2999	Support Service, Central and Other	02	\$0	\$51,245	\$18,474	\$0	\$18,474	\$0	\$18,474	\$0	\$0	\$18,474	\$0	\$0
	Executive Administration Subtotal		\$1,078,246	\$1,378,250	\$1,433,765	\$0	\$1,433,765	\$0	\$1,433,765	\$0	\$0	\$1,433,765	\$0	\$0
Non-Instructional Services														
3100	Food Service Operations		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction														
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement	02	\$0	\$2,000	\$2,000	\$0	\$2,000	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$0	\$2,000	\$2,000	\$0	\$2,000	\$0	\$2,000	\$0	\$0	\$2,000	\$0	\$0
Other Outlays														
5110	Debt Service - Principal	02	\$240,000	\$240,000	\$240,000	\$0	\$240,000	\$0	\$240,000	\$0	\$0	\$240,000	\$0	\$0
5120	Debt Service - Interest	02	\$72,862	\$64,585	\$57,566	\$0	\$57,566	\$0	\$57,566	\$0	\$0	\$57,566	\$0	\$0
	Other Outlays Subtotal		\$312,862	\$304,585	\$297,566	\$0	\$297,566	\$0	\$297,566	\$0	\$0	\$297,566	\$0	\$0



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Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025		Budget Committee's Appropriations for period ending 6/30/2025		
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	
Fund Transfers									
5220-5221	To Food Service	02	\$100,342	\$122,000	\$122,000	\$0	\$122,000	\$0	
5222-5229	To Other Special Revenue	02	\$0	\$82,000	\$82,000	\$0	\$82,000	\$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		\$100,342	\$204,000	\$204,000	\$0	\$204,000	\$0	
	Total Operating Budget Appropriations			\$7,036,540	\$0	\$7,123,211	\$0		



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Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025		School Board's Appropriations for period ending 6/30/2025		Budget Committee's Appropriations for period ending 6/30/2025		Budget Committee's Appropriations for period ending 6/30/2025	
			(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(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	05	\$55,000		\$0		\$55,000		\$0	
<i>Purpose: Article 5. Transfer to SpEd Expendable Trust</i>										
Total Proposed Special Articles			\$55,000		\$0		\$55,000		\$0	



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Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025		Budget Committee's Appropriations for period ending 6/30/2025	
			(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
2800-2999	Support Service, Central and Other	03	\$65,799	\$0	\$65,799	\$0
<i>Purpose: Article 3: AEA Collective Bargaining Agreement</i>						
Total Proposed Individual Articles			\$65,799	\$0	\$65,799	\$0



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$250	\$250	\$250
1600-1699	Food Service Sales	02	\$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		\$0	\$0	\$0
Local Sources Subtotal			\$20,250	\$20,250	\$20,250
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	02	\$92,246	\$95,000	\$95,000
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$2,000	\$2,000	\$2,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$94,246	\$97,000	\$97,000



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Federal Sources					
4100-4539	Federal Program Grants	02	\$82,000	\$82,000	\$82,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$36,000	\$36,000	\$36,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	02	\$32,315	\$32,315	\$32,315
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
	Federal Sources Subtotal		\$150,315	\$150,315	\$150,315
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	02	\$50,000	\$50,000	\$50,000
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	05	\$150,000	\$55,000	\$55,000
9999	Fund Balance to Reduce Taxes	02	\$742,744	\$500,000	\$500,000
	Other Financing Sources Subtotal		\$942,744	\$605,000	\$605,000
	Total Estimated Revenues and Credits		\$1,207,555	\$872,565	\$872,565



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$7,244,010
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)	\$7,244,010
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$724,401
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)	\$7,968,411