



New Hampshire
Department of
Revenue Administration

2024
MS-27

Appropriations

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)
Instruction								
1100-1199	Regular Programs	01	\$10,772,711	\$11,622,861	\$11,895,627	\$0	\$11,895,627	\$0
1200-1299	Special Programs	01	\$7,972,230	\$8,211,249	\$9,222,125	\$0	\$9,222,125	\$0
1300-1399	Vocational Programs	01	\$64,412	\$68,000	\$68,000	\$0	\$68,000	\$0
1400-1499	Other Programs	01	\$445,969	\$443,691	\$454,015	\$0	\$454,015	\$0
1500-1599	Non-Public Programs	01	\$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
Instruction Subtotal			\$19,255,322	\$20,345,801	\$21,639,767	\$0	\$21,639,767	\$0
Support Services								
2000-2199	Student Support Services	01	\$2,235,000	\$2,675,757	\$3,019,486	\$0	\$3,019,486	\$0
2200-2299	Instructional Staff Services	01	\$820,156	\$933,319	\$992,453	\$0	\$992,453	\$0
Support Services Subtotal			\$3,055,156	\$3,609,076	\$4,011,939	\$0	\$4,011,939	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$225,220	\$245,400	\$242,900	\$0	\$242,900	\$0
General Administration Subtotal			\$225,220	\$245,400	\$242,900	\$0	\$242,900	\$0



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Executive Administration								
2320 (310)	SAU Management Services	01	\$259,566	\$257,547	\$228,233	\$0	\$228,233	\$0
2320-2399	All Other Administration	01	\$76,488	\$104,500	\$108,500	\$0	\$108,500	\$0
2400-2499	School Administration Service	01	\$2,011,416	\$2,113,175	\$2,120,714	\$0	\$2,120,714	\$0
2500-2599	Business	01	\$857,076	\$891,794	\$937,901	\$0	\$937,901	\$0
2600-2699	Plant Operations and Maintenance	01	\$2,717,988	\$2,614,171	\$2,716,149	\$0	\$2,716,149	\$0
2700-2799	Student Transportation	01	\$2,082,542	\$2,037,064	\$2,062,020	\$0	\$2,062,020	\$0
2800-2999	Support Service, Central and Other	01	\$1,274,379	\$1,173,008	\$1,181,258	\$0	\$1,181,258	\$0
Executive Administration Subtotal			\$9,279,455	\$9,191,259	\$9,354,775	\$0	\$9,354,775	\$0
Non-Instructional Services								
3100	Food Service Operations		\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$0	\$0	\$0	\$0	\$0	\$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		\$120,198	\$41,885,000	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$120,198	\$41,885,000	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	01	\$0	\$0	\$593,331	\$0	\$593,331	\$0
5120	Debt Service - Interest	01	\$0	\$537,500	\$937,288	\$0	\$937,288	\$0
Other Outlays Subtotal			\$0	\$537,500	\$1,530,619	\$0	\$1,530,619	\$0



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					Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)	Committee's Appropriations for period ending 6/30/2025 (Recommended)	Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	01	\$0	\$400,000	\$400,000	\$0	\$400,000	\$0
5222-5229	To Other Special Revenue	01	\$0	\$570,000	\$570,000	\$0	\$570,000	\$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	\$970,000	\$970,000	\$0	\$970,000	\$0
Total Operating Budget Appropriations					\$37,750,000	\$0	\$37,750,000	\$0



Special Warrant Articles

Account	Purpose	Article	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)
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	03	\$1	\$0	\$1	\$0
<i>Purpose: Fund Special Ed Expendable Trust</i>						
Total Proposed Special Articles			\$1	\$0	\$1	\$0



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Individual Warrant Articles

Account	Purpose	Article	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)
2000-2199	Student Support Services	02	\$36,081	\$0	\$36,081	\$0
<i>Purpose: Collective Bargaining Agreement Specialists</i>						
Total Proposed Individual Articles			\$36,081	\$0	\$36,081	\$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	01	\$137,638	\$137,695	\$137,695
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$694,150	\$650,000	\$650,000
1600-1699	Food Service Sales		\$0	\$0	\$0
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$231,700	\$131,500	\$131,500
Local Sources Subtotal			\$1,063,488	\$919,195	\$919,195
State Sources					
3210	School Building Aid		\$19,385,850	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$758,774	\$700,000	\$700,000
3240-3249	Vocational Aid	01	\$7,500	\$7,500	\$7,500
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$100,000	\$100,000	\$100,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$16,696	\$0	\$0
State Sources Subtotal			\$20,268,820	\$807,500	\$807,500



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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	01	\$370,000	\$370,000	\$370,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$500,000	\$500,000	\$500,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	01	\$500,000	\$450,000	\$450,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$1,370,000	\$1,320,000	\$1,320,000
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$21,500,000	\$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	03	\$0	\$1	\$1
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$21,500,000	\$1	\$1
Total Estimated Revenues and Credits			\$44,202,308	\$3,046,696	\$3,046,696



Budget Summary

Item	School Board Period ending 6/30/2025 (Recommended)	Budget Committee Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$37,750,000	\$37,750,000
Special Warrant Articles	\$1	\$1
Individual Warrant Articles	\$36,081	\$36,081
Total Appropriations	\$37,786,082	\$37,786,082
Less Amount of Estimated Revenues & Credits	\$3,046,696	\$3,046,696
Less Amount of State Education Tax/Grant	\$14,299,496	\$14,299,496
Estimated Amount of Taxes to be Raised	\$20,439,890	\$20,439,890



Supplemental Schedule

1. Total Recommended by Budget Committee	\$37,786,082
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$593,331
3. Interest: Long-Term Bonds & Notes	\$937,288
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>)	\$1,530,619
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$36,255,463
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$3,625,546
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$36,081
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>)	\$41,411,628