



Proposed Budget

Governor Wentworth

Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2025 to June 30, 2026

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: January 24, 2025

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
		 Brodie Deshaies (Jan 14, 2025 14:01 EST)
		 Jbmanningdds (Jan 15, 2025 10:08 EST)
		 James Pittman (Jan 15, 2025 08:09 EST)
		 Charlene A Setbel (Jan 21, 2025 13:50 EST)
		 Mary P Schillereff (Jan 16, 2025 10:00 EST)
		 G. Thomas Bickford (Jan 16, 2025 14:07 EST)
		 Elizabeth Sheckler (Jan 16, 2025 08:49 EST)

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

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



New Hampshire
Department of
Revenue Administration

2025
MS-26

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)
Instruction						
1100-1199	Regular Programs	02	\$23,065,300	\$24,233,606	\$26,405,332	\$0
1200-1299	Special Programs	02	\$10,253,520	\$10,771,899	\$11,755,757	\$0
1300-1399	Vocational Programs	02	\$1,937,071	\$2,005,446	\$2,208,574	\$0
1400-1499	Other Programs	02	\$778,187	\$874,496	\$844,019	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$9,203	\$9,922	\$10,252	\$0
1700-1799	Community/Junior College Education Programs	02	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	02	\$8,447	\$8,086	\$8,086	\$0
Instruction Subtotal			\$36,051,728	\$37,903,455	\$41,232,020	\$0
Support Services						
2000-2199	Student Support Services	02	\$2,592,855	\$2,784,377	\$2,930,244	\$0
2200-2299	Instructional Staff Services	02	\$2,577,599	\$2,954,392	\$2,974,212	\$0
Support Services Subtotal			\$5,170,454	\$5,738,769	\$5,904,456	\$0
General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$188,595	\$107,560	\$135,267	\$0
General Administration Subtotal			\$188,595	\$107,560	\$135,267	\$0
Executive Administration						
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$1,060,457	\$1,111,956	\$1,192,103	\$0
2400-2499	School Administration Service	02	\$3,143,544	\$3,407,886	\$3,564,181	\$0
2500-2599	Business	02	\$658,743	\$684,106	\$730,589	\$0
2600-2699	Plant Operations and Maintenance	02	\$4,675,421	\$4,821,537	\$5,043,368	\$0
2700-2799	Student Transportation	02	\$3,085,749	\$3,221,657	\$3,736,035	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0
Executive Administration Subtotal			\$12,623,914	\$13,247,142	\$14,266,276	\$0
Non-Instructional Services						
3100	Food Service Operations		\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2025
MS-26

Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Appropriations for	Appropriations for
			period ending	for period ending	period ending	period ending
			6/30/2024	6/30/2025	6/30/2026	6/30/2026
					(Recommended)	(Not Recommended)
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
4600	Building Improvement Services		\$173,872	\$150,000	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$173,872	\$150,000	\$0	\$0
Other Outlays						
5110	Debt Service - Principal	02	\$2,027,861	\$1,948,396	\$1,868,720	\$0
5120	Debt Service - Interest	02	\$1,608,316	\$1,688,182	\$1,760,654	\$0
Other Outlays Subtotal			\$3,636,177	\$3,636,578	\$3,629,374	\$0
Fund Transfers						
5220-5221	To Food Service	02	\$1,297,869	\$960,000	\$960,000	\$0
5222-5229	To Other Special Revenue	02	\$4,777,647	\$1,300,000	\$1,300,000	\$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			\$6,075,516	\$2,260,000	\$2,260,000	\$0
Total Operating Budget Appropriations					\$67,427,393	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2026 (Recommended)	period ending 6/30/2026 (Not Recommended)
5251	To Capital Reserve Fund	07	\$150,000	\$0
<i>Purpose: Maintenance Capital Reserve</i>				
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
Total Proposed Special Articles			\$150,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2026 (Recommended)	period ending 6/30/2026 (Not Recommended)
1100-1199	Regular Programs	05	\$21,764	\$0
		<i>Purpose: Collective Bargaining Agreement</i>		
1200-1299	Special Programs	05	\$188,978	\$0
		<i>Purpose: Collective Bargaining Agreement</i>		
1300-1399	Vocational Programs	05	\$13,704	\$0
		<i>Purpose: Collective Bargaining Agreement</i>		
2000-2199	Student Support Services	05	\$11,509	\$0
		<i>Purpose: Collective Bargaining Agreement</i>		
2400-2499	School Administration Service	05	\$65,960	\$0
		<i>Purpose: Collective Bargaining Agreement</i>		
2400-2499	School Administration Service	03	\$171,398	\$0
		<i>Purpose: Collective Bargaining Agreement</i>		
2600-2699	Plant Operations and Maintenance	05	\$172,454	\$0
		<i>Purpose: Collective Bargaining Agreement</i>		
2700-2799	Student Transportation	05	\$170,684	\$0
		<i>Purpose: Collective Bargaining Agreement</i>		
3100	Food Service Operations	09	\$250,000	\$0
		<i>Purpose: Increase eligibility free meals</i>		
4600	Building Improvement Services	08	\$150,000	\$0
		<i>Purpose: Building Maintenance</i>		
Total Proposed Individual Articles			\$1,216,451	\$0



New Hampshire
Department of
Revenue Administration

2025
MS-26

Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
Local Sources					
1300-1349	Tuition	02	\$1,776,813	\$1,890,000	\$1,890,000
1400-1449	Transportation Fees	02	\$25,720	\$10,000	\$10,000
1500-1599	Earnings on Investments	02	\$69,204	\$5,000	\$20,000
1600-1699	Food Service Sales	02	\$594,114	\$600,000	\$600,000
1700-1799	Student Activities	02	\$825	\$9,000	\$9,000
1800-1899	Community Services Activities	02	\$2,629	\$10,000	\$10,000
1900-1999	Other Local Sources	02	\$286,052	\$300,000	\$300,000
Local Sources Subtotal			\$2,755,357	\$2,824,000	\$2,839,000
State Sources					
3210	School Building Aid	02	\$1,174,793	\$1,127,677	\$1,080,130
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	02	\$306,315	\$185,790	\$225,000
3240-3249	Vocational Aid	02	\$195,002	\$205,000	\$205,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$13,084	\$12,000	\$12,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	02	\$15,272	\$29,330	\$12,776
State Sources Subtotal			\$1,704,466	\$1,559,797	\$1,534,906
Federal Sources					
4100-4539	Federal Program Grants	02	\$1,046,045	\$600,000	\$600,000
4540	Vocational Education	02	\$92,688	\$100,000	\$100,000
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$537,070	\$348,000	\$348,000
4570	Disabilities Programs	02	\$829,276	\$400,000	\$400,000
4580	Medicaid Distribution	02	\$4,862	\$100,000	\$200,000
4590-4999	Other Federal Sources (non-4810)	02	\$2,809,637	\$200,000	\$200,000
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$5,319,578	\$1,748,000	\$1,848,000



New Hampshire
Department of
Revenue Administration

2025
MS-26

Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
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
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	07	\$0	\$0	\$150,000
9999	Fund Balance to Reduce Taxes	02	\$0	\$0	\$500,000
Other Financing Sources Subtotal			\$0	\$0	\$650,000
Total Estimated Revenues and Credits			\$9,779,401	\$6,131,797	\$6,871,906



New Hampshire
Department of
Revenue Administration

2025
MS-26

Budget Summary

Item	Period ending 6/30/2026
Operating Budget Appropriations	\$67,427,393
Special Warrant Articles	\$150,000
Individual Warrant Articles	\$1,216,451
Total Appropriations	\$68,793,844
Less Amount of Estimated Revenues & Credits	\$6,871,906
Less Amount of State Education Tax/Grant	\$4,784,352
Estimated Amount of Taxes to be Raised	\$57,137,586