



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)	period ending 6/30/2026 (Not Recommended)
Instruction						
1100-1199	Regular Programs	04	\$2,690,171	\$2,914,124	\$3,427,813	\$0
1200-1299	Special Programs	04	\$2,275,382	\$2,403,915	\$2,511,681	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	04	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	04	\$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			\$4,965,553	\$5,318,039	\$5,939,494	\$0
Support Services						
2000-2199	Student Support Services	04	\$790,923	\$713,507	\$834,474	\$0
2200-2299	Instructional Staff Services	04	\$275,075	\$292,547	\$351,761	\$0
Support Services Subtotal			\$1,065,998	\$1,006,054	\$1,186,235	\$0
General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	04	\$79,365	\$60,002	\$76,901	\$0
General Administration Subtotal			\$79,365	\$60,002	\$76,901	\$0
Executive Administration						
2320 (310)	SAU Management Services		\$446,191	\$473,655	\$0	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	04	\$650,422	\$671,766	\$735,121	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	04	\$668,255	\$763,816	\$916,696	\$0
2700-2799	Student Transportation	04	\$836,172	\$919,830	\$741,684	\$0
2800-2999	Support Service, Central and Other	04	\$2,482,132	\$2,840,843	\$2,832,142	\$0
Executive Administration Subtotal			\$5,083,172	\$5,669,910	\$5,225,643	\$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



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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	04	\$2,174	\$2	\$2	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$2,174	\$2	\$2	\$0
Other Outlays						
5110	Debt Service - Principal	04	\$65,219	\$78,776	\$81,572	\$0
5120	Debt Service - Interest	04	\$63,160	\$49,604	\$46,807	\$0
Other Outlays Subtotal			\$128,379	\$128,380	\$128,379	\$0
Fund Transfers						
5220-5221	To Food Service	04	\$165,000	\$165,000	\$165,000	\$0
5222-5229	To Other Special Revenue	04	\$190,000	\$190,000	\$190,000	\$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			\$355,000	\$355,000	\$355,000	\$0
Total Operating Budget Appropriations					\$12,911,654	\$0



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Special Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)
5252	To Expendable Trusts/Fiduciary Funds	06	\$360,000	\$0
<i>Purpose: To raise and appropriate funds for the maintenance</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			\$360,000	\$0



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Individual Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)
2320 (310)	SAU Management Services	05	\$493,606	\$0
		<i>Purpose: SAU Appropriation</i>		
5110	Debt Service - Principal	03	\$17,920	\$0
		<i>Purpose: Lease Purchase Agreement-CSDA Boilers & Controls Only</i>		
5110	Debt Service - Principal	02	\$34,336	\$0
		<i>Purpose: Lease Purchase Agreement-Boiler/Lights/Controls</i>		
5120	Debt Service - Interest	03	\$33,093	\$0
		<i>Purpose: Lease Purchase Agreement-CSDA Boilers & Controls Only</i>		
5120	Debt Service - Interest	02	\$56,229	\$0
		<i>Purpose: Lease Purchase Agreement-Boiler/Lights/Controls</i>		
Total Proposed Individual Articles			\$635,184	\$0



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	04	\$0	\$24,000	\$24,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	04	\$0	\$15,000	\$15,000
1600-1699	Food Service Sales	04	\$0	\$124,400	\$124,400
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	04	\$0	\$20,000	\$20,000
Local Sources Subtotal			\$0	\$183,400	\$183,400
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	04	\$0	\$157,060	\$140,000
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	04	\$0	\$2,100	\$2,100
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$0	\$159,160	\$142,100
Federal Sources					
4100-4539	Federal Program Grants	04	\$0	\$80,000	\$80,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	04	\$0	\$38,500	\$38,500
4570	Disabilities Programs	04	\$0	\$110,000	\$110,000
4580	Medicaid Distribution	04	\$0	\$8,000	\$8,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$0	\$236,500	\$236,500



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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	06	\$0	\$156,000	\$360,000
9999	Fund Balance to Reduce Taxes	04	\$0	\$338,650	\$100,000
Other Financing Sources Subtotal			\$0	\$494,650	\$460,000
Total Estimated Revenues and Credits			\$0	\$1,073,710	\$1,022,000



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Budget Summary

Item	Period ending 6/30/2026
Operating Budget Appropriations	\$12,911,654
Special Warrant Articles	\$360,000
Individual Warrant Articles	\$635,184
Total Appropriations	\$13,906,838
Less Amount of Estimated Revenues & Credits	\$1,022,000
Less Amount of State Education Tax/Grant	\$2,882,205
Estimated Amount of Taxes to be Raised	\$10,002,633