



New Hampshire
Department of
Revenue Administration

2026
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2025	Appropriations as Approved by DRA for period ending 6/30/2026	School Board's Appropriations for period ending 6/30/2027 (Recommended)	School Board's Appropriations for period ending 6/30/2027 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2027 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2027 (Not Recommended)
Instruction								
1100-1199	Regular Programs	02	\$0	\$20,595,680	\$22,017,153	\$0	\$21,677,223	\$404,930
1200-1299	Special Programs	02	\$0	\$11,707,740	\$13,600,309	\$0	\$13,402,598	\$197,712
1300-1399	Vocational Programs	02	\$0	\$270,000	\$270,000	\$0	\$270,000	\$0
1400-1499	Other Programs	02	\$0	\$1,114,992	\$1,113,492	\$212,214	\$1,325,705	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$156,022	\$156,022	\$0	\$155,973	\$49
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			\$0	\$33,844,434	\$37,156,976	\$212,214	\$36,831,499	\$602,691
Support Services								
2000-2199	Student Support Services	02	\$0	\$4,466,321	\$5,438,592	\$0	\$5,355,248	\$83,344
2200-2299	Instructional Staff Services	02	\$0	\$1,149,622	\$1,092,146	\$5,358	\$1,097,504	\$0
Support Services Subtotal			\$0	\$5,615,943	\$6,530,738	\$5,358	\$6,452,752	\$83,344
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$0	\$329,670	\$329,670	\$0	\$313,870	\$15,800
General Administration Subtotal			\$0	\$329,670	\$329,670	\$0	\$313,870	\$15,800
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	02	\$0	\$938,056	\$1,141,049	\$30,931	\$1,171,980	\$0
2400-2499	School Administration Service	02	\$0	\$3,527,440	\$3,521,211	\$0	\$3,412,841	\$108,370
2500-2599	Business	02	\$0	\$501,868	\$501,868	\$30,313	\$532,181	\$0
2600-2699	Plant Operations and Maintenance	02	\$0	\$5,661,318	\$5,706,402	\$0	\$5,705,682	\$720
2700-2799	Student Transportation	02	\$0	\$3,868,108	\$4,313,111	\$354,344	\$4,667,455	\$0
2800-2999	Support Service, Central and Other	02	\$0	\$22,049,875	\$24,449,318	\$95,222	\$24,564,040	\$0
Executive Administration Subtotal			\$0	\$36,546,665	\$39,632,959	\$510,810	\$40,054,179	\$109,090



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Non-Instructional Services								
3100	Food Service Operations	02	\$0	\$0	\$4,822	\$0	\$0	\$4,822
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$0	\$0	\$4,822	\$0	\$0	\$4,822
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement	02	\$0	\$150,000	\$150,000	\$0	\$150,000	\$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	02	\$0	\$1,892,200	\$1,892,200	\$0	\$602,204	\$1,289,996
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$2,042,200	\$2,042,200	\$0	\$752,204	\$1,289,996
Other Outlays								
5110	Debt Service - Principal	02	\$0	\$384,215	\$451,194	\$0	\$451,194	\$0
5120	Debt Service - Interest	02	\$0	\$676,785	\$553,871	\$0	\$553,871	\$0
Other Outlays Subtotal			\$0	\$1,061,000	\$1,005,065	\$0	\$1,005,065	\$0
Fund Transfers								
5220-5221	To Food Service	02	\$0	\$1,400,000	\$1,400,000	\$0	\$1,400,000	\$0
5222-5229	To Other Special Revenue	02	\$0	\$1,245,000	\$1,245,000	\$0	\$1,245,000	\$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	\$2,645,000	\$2,645,000	\$0	\$2,645,000	\$0
Total Operating Budget Appropriations					\$89,347,430	\$728,382	\$88,054,569	\$2,105,743



Special Warrant Articles

Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations for period ending 6/30/2027 (Recommended)	Appropriations for period ending 6/30/2027 (Not Recommended)	Committee's Appropriations for period ending 6/30/2027 (Recommended)	Committee's Appropriations for period ending 6/30/2027 (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
1100-1199	Regular Programs	14	\$271,012	\$0	\$271,012	\$0
		<i>Purpose: Full-Day Kindergarten</i>				
5251	To Capital Reserve Fund	11	\$490,937	\$0	\$490,937	\$0
		<i>Purpose: Appropriate to CRF</i>				
5251	To Capital Reserve Fund	12	\$250,000	\$0	\$250,000	\$0
		<i>Purpose: appropriate to CRF</i>				
9990	Supplemental Appropriation	15	\$80,000	\$0	\$80,000	\$0
		<i>Purpose: Interest on Invested Lease Proceeds</i>				
Total Proposed Special Articles			\$1,091,949	\$0	\$1,091,949	\$0



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Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2027 (Recommended)	School Board's Appropriations for period ending 6/30/2027 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2027 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2027 (Not Recommended)
1100-1199	Regular Programs	09 <i>Purpose: Three Year Collective Bargaining Agreement (Timberlane Certified Specialists Union)</i>	\$40,778	\$0	\$40,778	\$0
1100-1199	Regular Programs	03 <i>Purpose: Two Year CBA (Timberlane Support Staff Union)</i>	\$216,288	\$0	\$216,288	\$0
1100-1199	Regular Programs	07 <i>Purpose: Three Year Collective Bargaining Agreement (Timberlane Administrators' Union)</i>	\$7,073	\$0	\$7,073	\$0
1100-1199	Regular Programs	05 <i>Purpose: Three Year CBA (Timberlane Administrative Assistants/Secretaries and Skilled Maintenance Union)</i>	\$32,338	\$0	\$32,338	\$0
1200-1299	Special Programs	03 <i>Purpose: Two Year CBA (Timberlane Support Staff Union)</i>	\$427,570	\$0	\$427,570	\$0
1200-1299	Special Programs	07 <i>Purpose: Three Year Collective Bargaining Agreement (Timberlane Administrators' Union)</i>	\$7,275	\$0	\$7,275	\$0
1200-1299	Special Programs	05 <i>Purpose: Three Year CBA (Timberlane Administrative Assistants/Secretaries and Skilled Maintenance Union)</i>	\$7,151	\$0	\$7,151	\$0
1400-1499	Other Programs	07 <i>Purpose: Three Year Collective Bargaining Agreement (Timberlane Administrators' Union)</i>	\$2,873	\$0	\$2,873	\$0
1400-1499	Other Programs	05 <i>Purpose: Three Year CBA (Timberlane Administrative Assistants/Secretaries and Skilled Maintenance Union)</i>	\$2,484	\$0	\$2,484	\$0
1600-1699	Adult/Continuing Education Programs	05 <i>Purpose: Three Year CBA (Timberlane Administrative Assistants/Secretaries and Skilled Maintenance Union)</i>	\$1,261	\$0	\$1,261	\$0
2000-2199	Student Support Services	09 <i>Purpose: Three Year Collective Bargaining Agreement (Timberlane Certified Specialists Union)</i>	\$15,622	\$0	\$15,622	\$0
2000-2199	Student Support Services	07 <i>Purpose: Three Year Collective Bargaining Agreement (Timberlane Administrators' Union)</i>	\$4,118	\$0	\$4,118	\$0
2000-2199	Student Support Services	05 <i>Purpose: Three Year CBA (Timberlane Administrative Assistants/Secretaries and Skilled Maintenance Union)</i>	\$14,766	\$0	\$14,766	\$0
2200-2299	Instructional Staff Services	03 <i>Purpose: Two Year CBA (Timberlane Support Staff Union)</i>	\$33,699	\$0	\$33,699	\$0
2320-2399	All Other Administration	05 <i>Purpose: Three Year CBA (Timberlane Administrative Assistants/Secretaries and Skilled Maintenance Union)</i>	\$6,882	\$0	\$6,882	\$0



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Individual Warrant Articles

Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations for period ending 6/30/2027 (Recommended)	Appropriations for period ending 6/30/2027 (Not Recommended)	Committee's Appropriations for period ending 6/30/2027 (Recommended)	Committee's Appropriations for period ending 6/30/2027 (Not Recommended)
2400-2499	School Administration Service	07	\$87,998	\$0	\$87,998	\$0
		<i>Purpose: Three Year Collective Bargaining Agreement (Timberlane Administrators' Union)</i>				
2400-2499	School Administration Service	05	\$49,941	\$0	\$49,941	\$0
		<i>Purpose: Three Year CBA (Timberlane Administrative Assistants/Secretaries and Skilled Maintenance Union)</i>				
2600-2699	Plant Operations and Maintenance	05	\$44,825	\$0	\$44,825	\$0
		<i>Purpose: Three Year CBA (Timberlane Administrative Assistants/Secretaries and Skilled Maintenance Union)</i>				
2800-2999	Support Service, Central and Other	09	\$4,978	\$0	\$4,978	\$0
		<i>Purpose: Three Year Collective Bargaining Agreement (Timberlane Certified Specialists Union)</i>				
2800-2999	Support Service, Central and Other	03	\$110,358	\$0	\$110,358	\$0
		<i>Purpose: Two Year CBA (Timberlane Support Staff Union)</i>				
2800-2999	Support Service, Central and Other	07	\$32,811	\$0	\$32,811	\$0
		<i>Purpose: Three Year Collective Bargaining Agreement (Timberlane Administrators' Union)</i>				
2800-2999	Support Service, Central and Other	05	\$33,090	\$0	\$33,090	\$0
		<i>Purpose: Three Year CBA (Timberlane Administrative Assistants/Secretaries and Skilled Maintenance Union)</i>				
Total Proposed Individual Articles			\$1,184,179	\$0	\$1,184,179	\$0



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2026	School Board's Estimated Revenues for period ending 6/30/2027	Budget Committee's Estimated Revenues for period ending 6/30/2027
Local Sources					
1300-1349	Tuition	02	\$550,000	\$550,000	\$550,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$100,000	\$100,000	\$100,000
1600-1699	Food Service Sales	02	\$1,000,000	\$1,000,000	\$1,000,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02, 15	\$158,590	\$180,000	\$180,000
Local Sources Subtotal			\$1,808,590	\$1,830,000	\$1,830,000
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	\$638,850	\$724,156	\$724,156
3240-3249	Vocational Aid	02	\$20,000	\$20,000	\$20,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	02	\$17,500	\$17,500	\$17,500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	02	\$5,295	\$6,324	\$6,324
State Sources Subtotal			\$681,645	\$767,980	\$767,980
Federal Sources					
4100-4539	Federal Program Grants	02	\$1,200,000	\$1,200,000	\$1,200,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$382,500	\$300,000	\$300,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	02	\$50,000	\$50,000	\$50,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$1,632,500	\$1,550,000	\$1,550,000



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2026	School Board's Estimated Revenues for period ending 6/30/2027	Budget Committee's Estimated Revenues for period ending 6/30/2027
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		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds	02	\$45,000	\$45,000	\$45,000
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	11, 12	\$0	\$740,937	\$740,937
9999	Fund Balance to Reduce Taxes	02	\$0	\$500,000	\$500,000
Other Financing Sources Subtotal			\$45,000	\$1,285,937	\$1,285,937
Total Estimated Revenues and Credits			\$4,167,735	\$5,433,917	\$5,433,917



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Budget Summary

Item	School Board Period ending 6/30/2027 (Recommended)	Budget Committee Period ending 6/30/2027 (Recommended)
Operating Budget Appropriations	\$89,347,430	\$88,054,569
Special Warrant Articles	\$1,091,949	\$1,091,949
Individual Warrant Articles	\$1,184,179	\$1,184,179
Total Appropriations	\$91,623,558	\$90,330,697
Less Amount of Estimated Revenues & Credits	\$5,433,917	\$5,433,917
Less Amount of State Education Tax/Grant	\$0	\$0
Estimated Amount of Taxes to be Raised	\$86,189,641	\$84,896,780



Supplemental Schedule

1. Total Recommended by Budget Committee	\$90,330,697
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 (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$0
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$0
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: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$0