





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)
<b>Instruction</b>						
1100-1199	Regular Programs	04	\$0	\$0	\$3,255,117	\$0
1200-1299	Special Programs	04	\$0	\$0	\$1,348,234	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs	04	\$0	\$0	\$4,200	\$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
<b>Instruction Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$4,607,551</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	04	\$0	\$0	\$752,415	\$0
2200-2299	Instructional Staff Services	04	\$0	\$0	\$97,240	\$0
<b>Support Services Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$849,655</b>	<b>\$0</b>
<b>General Administration</b>						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	04	\$0	\$0	\$15,280	\$0
<b>General Administration Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$15,280</b>	<b>\$0</b>
<b>Executive Administration</b>						
2320 (310)	SAU Management Services	04	\$0	\$0	\$210,000	\$0
2320-2399	All Other Administration	04	\$0	\$0	\$28,766	\$0
2400-2499	School Administration Service	04	\$0	\$0	\$193,829	\$0
2500-2599	Business	04	\$0	\$0	\$89,698	\$0
2600-2699	Plant Operations and Maintenance	04	\$0	\$0	\$143,328	\$0
2700-2799	Student Transportation	04	\$0	\$0	\$345,914	\$0
2800-2999	Support Service, Central and Other	04	\$0	\$0	\$9,720	\$0
<b>Executive Administration Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$1,021,255</b>	<b>\$0</b>
<b>Non-Instructional Services</b>						
3100	Food Service Operations	04	\$0	\$0	\$67,000	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$67,000</b>	<b>\$0</b>



### 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)
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		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0
Other Outlays						
5110	Debt Service - Principal	04	\$0	\$0	\$10,220	\$0
5120	Debt Service - Interest	04	\$0	\$0	\$13	\$0
Other Outlays Subtotal			\$0	\$0	\$10,233	\$0
Fund Transfers						
5220-5221	To Food Service	04	\$0	\$0	\$25,000	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$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			\$0	\$0	\$25,000	\$0
Total Operating Budget Appropriations					\$6,595,974	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2026 (Recommended)	period ending 6/30/2026 (Not Recommended)
5252	To Expendable Trusts/Fiduciary Funds	08	\$100	\$0
<i>Purpose: Technology Expendable Trust Fund</i>				
5252	To Expendable Trusts/Fiduciary Funds	09	\$100	\$0
<i>Purpose: Special Education Capital Reserve Fund</i>				
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
<b>Total Proposed Special Articles</b>			<b>\$200</b>	<b>\$0</b>



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 <i>Purpose: Approve three year Agreement for Teachers</i>	\$39,003	\$0
1200-1299	Special Programs	05 <i>Purpose: Approve three year Agreement for Teachers</i>	\$14,413	\$0
2000-2199	Student Support Services	05 <i>Purpose: Approve three year Agreement for Teachers</i>	\$8,773	\$0
2600-2699	Plant Operations and Maintenance	12 <i>Purpose: Multi year lease agreement with Bridgewater-Hebron Village District</i>	\$1	\$0
Total Proposed Individual Articles			\$62,190	\$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
<b>Local Sources</b>					
1300-1349	Tuition	04	\$0	\$0	\$312,094
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	04	\$0	\$0	\$120
1600-1699	Food Service Sales	04	\$0	\$0	\$25,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$0	\$0	\$0
Local Sources Subtotal			\$0	\$0	\$337,214
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$0	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	04	\$0	\$0	\$2,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$0	\$0	\$2,000
<b>Federal Sources</b>					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	04	\$0	\$0	\$40,000
4570	Disabilities Programs	04	\$0	\$0	\$53,000
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$0	\$0	\$93,000



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
<b>Other Financing Sources</b>					
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		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$0</b>	<b>\$0</b>	<b>\$432,214</b>



**Budget Summary**

Item	Period ending 6/30/2026
Operating Budget Appropriations	\$6,595,974
Special Warrant Articles	\$200
Individual Warrant Articles	\$62,190
Total Appropriations	\$6,658,364
Less Amount of Estimated Revenues & Credits	\$432,214
Less Amount of State Education Tax/Grant	\$1,916,533
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$4,309,617</b>