



New Hampshire
Department of
Revenue Administration

2024
MS-27

**Proposed Budget
Fall Mountain**

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2024 to June 30, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 29, 2024

SCHOOL BUDGET COMMITTEE 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
GABRIEL A. St. Pierre	Budget Committee (Chair)	<i>Gabriel A. St. Pierre</i>
MICHAEL ARON	Budget Committee Member	<i>Michael Aron</i>
Ammal Estaban	Budget Committee Secretary	<i>Ammal Estaban</i>
Amanda Chaffee	Budget Committee	<i>Amanda Chaffee</i>
Jamie Teague	Budget Committee/School Board Member	Jamie J. Teague

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
<http://www.revenue.nh.gov/mun-prop/>



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	\$11,235,262	\$11,382,074	\$11,459,538	\$0	\$11,459,538	\$0
1200-1299	Special Programs	01	\$7,129,037	\$7,848,693	\$8,191,199	\$0	\$8,191,199	\$0
1300-1399	Vocational Programs	01	\$815,767	\$820,285	\$800,499	\$0	\$800,499	\$0
1400-1499	Other Programs	01	\$467,707	\$552,308	\$589,738	\$0	\$589,738	\$0
1500-1599	Non-Public Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$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			\$19,647,773	\$20,803,360	\$21,040,974	\$0	\$21,040,974	\$0
Support Services								
2000-2199	Student Support Services	01	\$2,334,033	\$2,530,784	\$3,051,550	\$0	\$3,051,550	\$0
2200-2299	Instructional Staff Services	01	\$1,649,011	\$1,684,766	\$1,655,783	\$0	\$1,655,783	\$0
Support Services Subtotal			\$3,983,044	\$4,215,550	\$4,707,333	\$0	\$4,707,333	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$270,051	\$269,480	\$268,062	\$0	\$268,062	\$0
General Administration Subtotal			\$270,051	\$269,480	\$268,062	\$0	\$268,062	\$0



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)
Executive Administration								
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	01	\$494,417	\$490,538	\$562,542	\$0	\$562,542	\$0
2400-2499	School Administration Service	01	\$1,783,499	\$1,871,878	\$1,869,982	\$0	\$1,869,982	\$0
2500-2599	Business	01	\$451,509	\$463,938	\$494,865	\$0	\$494,865	\$0
2600-2699	Plant Operations and Maintenance	01	\$3,350,554	\$3,767,995	\$3,715,872	\$0	\$3,715,872	\$0
2700-2799	Student Transportation	01	\$1,584,750	\$1,583,343	\$1,719,887	\$0	\$1,719,887	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0
Executive Administration Subtotal			\$7,664,729	\$8,177,692	\$8,363,148	\$0	\$8,363,148	\$0
Non-Instructional Services								
3100	Food Service Operations	01	\$121,409	\$110,000	\$110,000	\$0	\$110,000	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$121,409	\$110,000	\$110,000	\$0	\$110,000	\$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	01	\$166,727	\$60,500	\$3,200	\$0	\$3,200	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$166,727	\$60,500	\$3,200	\$0	\$3,200	\$0
Other Outlays								
5110	Debt Service - Principal	01	\$100,000	\$100,000	\$100,000	\$0	\$100,000	\$0
5120	Debt Service - Interest	01	\$6,900	\$3,003	\$427	\$0	\$427	\$0
Other Outlays Subtotal			\$106,900	\$103,003	\$100,427	\$0	\$100,427	\$0



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)
Fund Transfers								
5220-5221	To Food Service	01	\$774,961	\$774,961	\$774,961	\$0	\$774,961	\$0
5222-5229	To Other Special Revenue	01	\$1,283,772	\$1,283,772	\$1,283,772	\$0	\$1,283,772	\$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
5310	To Charter Schools		\$0	\$0	\$0	\$0	\$0	\$0
5390	To Other Agencies		\$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			\$2,058,733	\$2,058,733	\$2,058,733	\$0	\$2,058,733	\$0
Total Operating Budget Appropriations					\$36,656,877	\$0	\$36,656,877	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-27

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
4300	Architectural/Engineering	07 <i>Purpose: Engineering study for HS Campus</i>	\$150,000	\$0	\$150,000	\$0
4600	Building Improvement Services	02 <i>Purpose: CIP for Acworth School</i>	\$3,200	\$0	\$3,200	\$0
4600	Building Improvement Services	03 <i>Purpose: CIP for Alstead Schools</i>	\$36,200	\$0	\$36,200	\$0
4600	Building Improvement Services	04 <i>Purpose: CIP for Charlestown Schools</i>	\$114,500	\$0	\$114,500	\$0
4600	Building Improvement Services	05 <i>Purpose: CIP for Walpole schools</i>	\$92,000	\$0	\$92,000	\$0
4600	Building Improvement Services	06 <i>Purpose: CIP to High School</i>	\$81,500	\$0	\$81,500	\$0
5251	To Capital Reserve Fund	08 <i>Purpose: CIP Projects</i>	\$250,000	\$0	\$250,000	\$0
Total Proposed Special Articles			\$727,400	\$0	\$727,400	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-27

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)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-27

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	\$800,000	\$750,000	\$750,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$55,000	\$55,000	\$55,000
1600-1699	Food Service Sales	01	\$266,408	\$192,213	\$192,213
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$20,000	\$20,027	\$20,027
Local Sources Subtotal			\$1,141,408	\$1,017,240	\$1,017,240
State Sources					
3210	School Building Aid	01	\$57,038	\$57,038	\$57,038
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$250,000	\$250,000	\$250,000
3240-3249	Vocational Aid	01	\$130,000	\$130,000	\$130,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$9,800	\$9,800	\$9,800
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	01	\$0	\$2,475	\$2,475
State Sources Subtotal			\$446,838	\$449,313	\$449,313



New Hampshire
Department of
Revenue Administration

2024
MS-27

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	\$543,000	\$543,000	\$543,000
4540	Vocational Education	01	\$23,500	\$23,500	\$23,500
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$550,000	\$550,000	\$550,000
4570	Disabilities Programs	01	\$420,000	\$420,000	\$420,000
4580	Medicaid Distribution	01	\$220,000	\$220,000	\$220,000
4590-4999	Other Federal Sources (non-4810)	01	\$320,220	\$320,220	\$320,220
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$2,076,720	\$2,076,720	\$2,076,720
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	02, 05, 04, 03, 06, 07	\$60,500	\$477,400	\$477,400
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	08	\$0	\$250,000	\$250,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$60,500	\$727,400	\$727,400
Total Estimated Revenues and Credits			\$3,725,466	\$4,270,673	\$4,270,673



New Hampshire
Department of
Revenue Administration

2024
MS-27

Budget Summary

Item	School Board Period ending 6/30/2025 (Recommended)	Budget Committee Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$36,656,877	\$36,656,877
Special Warrant Articles	\$727,400	\$727,400
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$37,384,277	\$37,384,277
Less Amount of Estimated Revenues & Credits	\$4,270,673	\$4,270,673
Less Amount of State Education Tax/Grant	\$11,382,900	\$11,382,900
Estimated Amount of Taxes to be Raised	\$21,730,704	\$21,730,704



Supplemental Schedule

1. Total Recommended by Budget Committee	\$37,384,277
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 (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$37,384,277
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$3,738,428
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: (Line 1 + Line 8 + Line 11 + Line 12)	\$41,122,705