



New Hampshire
 Department of
 Revenue Administration

**2026
 MS-26**

Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2025	Appropriations for period ending 6/30/2026	Appropriations for period ending 6/30/2027 (Recommended)	Appropriations for period ending 6/30/2027 (Not Recommended)
Instruction						
1100-1199	Regular Programs	02	\$989,884	\$1,212,193	\$1,385,502	\$0
1200-1299	Special Programs	02	\$426,156	\$387,291	\$172,450	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$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			\$1,416,040	\$1,599,484	\$1,557,952	\$0
Support Services						
2000-2199	Student Support Services	02	\$4,846	\$10,700	\$7,200	\$0
2200-2299	Instructional Staff Services		\$1,050	\$500	\$0	\$0
Support Services Subtotal			\$5,896	\$11,200	\$7,200	\$0
General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$14,801	\$25,600	\$17,600	\$0
General Administration Subtotal			\$14,801	\$25,600	\$17,600	\$0
Executive Administration						
2320 (310)	SAU Management Services	02	\$188,837	\$195,008	\$203,783	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	02	\$55,344	\$58,756	\$57,555	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$46,035	\$49,502	\$33,763	\$0
2700-2799	Student Transportation	02	\$86,678	\$80,282	\$156,564	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0
Executive Administration Subtotal			\$376,894	\$383,548	\$451,665	\$0
Non-Instructional Services						
3100	Food Service Operations	02	\$12,365	\$14,525	\$1,500	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$12,365	\$14,525	\$1,500	\$0
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



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4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$353,000	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$353,000	\$0	\$0

Other Outlays

5110	Debt Service - Principal		\$0	\$0	\$0	\$0
5120	Debt Service - Interest	02	\$0	\$8,825	\$5,613	\$0
Other Outlays Subtotal			\$0	\$8,825	\$5,613	\$0

Fund Transfers

5220-5221	To Food Service		\$10,698	\$12,525	\$0	\$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	02	\$46,861	\$16,500	\$16,500	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$57,559	\$29,025	\$16,500	\$0

Total Operating Budget Appropriations					\$2,058,030	\$0
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Account	Purpose	Article	Appropriations for period ending 6/30/2027 (Recommended)	Appropriations for period ending 6/30/2027 (Not Recommended)
5252	To Expendable Trusts/Fiduciary Funds	03	\$10,000	\$0
<i>Purpose: Contribution to Capital Improvement Trust Fund</i>				
5252	To Expendable Trusts/Fiduciary Funds	04	\$50,000	\$0
<i>Purpose: Contribution to Tuition Trust Fund</i>				
5252	To Expendable Trusts/Fiduciary Funds	05	\$30,000	\$0
<i>Purpose: Contribute to Special Education Trust Fund</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			\$90,000	\$0



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Account	Purpose	Article	Appropriations for period ending 6/30/2027 (Recommended)	Appropriations for period ending 6/30/2027 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0



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Account	Source	Article	Actual Revenues for Period ending 6/30/2025	Revised Estimated Revenues for Period ending 6/30/2026	Estimated Revenues for Period ending 6/30/2027
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	02	\$69	\$500	\$250
1600-1699	Food Service Sales	02	\$1,691	\$2,000	\$1,500
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$3,855	\$0	\$0
Local Sources Subtotal			\$5,615	\$2,500	\$1,750
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		\$0	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	02	\$2,322	\$0	\$2,133
State Sources Subtotal			\$2,322	\$0	\$2,133
Federal Sources					
4100-4539	Federal Program Grants	02	\$20,493	\$2,000	\$2,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition		\$0	\$0	\$0
4570	Disabilities Programs	02	\$7,211	\$7,500	\$7,500
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)	02	\$19,157	\$7,000	\$7,000
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$46,861	\$16,500	\$16,500
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$361,825	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$10,698	\$12,525	\$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



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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 04	\$0	\$0	\$50,000
9999	Fund Balance to Reduce Taxes 02	\$200,565	\$0	\$143,942
	Other Financing Sources Subtotal	\$211,263	\$374,350	\$193,942
Total Estimated Revenues and Credits		\$266,061	\$393,350	\$214,325



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Item	Period ending 6/30/2027
Operating Budget Appropriations	\$2,058,030
Special Warrant Articles	\$90,000
Individual Warrant Articles	\$0
Total Appropriations	\$2,148,030
Less Amount of Estimated Revenues & Credits	\$214,325
Less Amount of State Education Tax/Grant	\$552,156
Estimated Amount of Taxes to be Raised	\$1,381,549