



**New Hampshire
Department of
Revenue Administration**

2023
MS-26

Proposed Budget

New Boston School District

Appropriations and Estimates of Revenue for the Fiscal Year from:



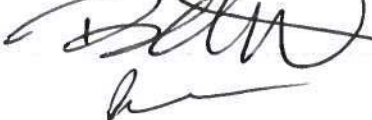

July 1, 2023 to June 30, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 30, 2023

SCHOOL BOARD 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 |
|-----------------|------------------|--|
| Kary Jencks | Board Chair |  |
| William Schmidt | Board Vice Chair |  |
| Belynda Cianci | Board Member |  |
| Julie Kirklin | Board Member |  |
| Sam Perron | Board Member | |

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

2023
MS-26

Appropriations

| Account | Purpose | Article | Expenditures for period ending 6/30/2022 | Appropriations for period ending 6/30/2023 | Appropriations for period ending 6/30/2024 (Recommended) | Appropriations for period ending 6/30/2024 (Not Recommended) |
|--|--|---------|--|--|---|---|
| Instruction | | | | | | |
| 1100-1199 | Regular Programs | 02 | \$10,510,814 | \$11,415,593 | \$11,834,526 | \$0 |
| 1200-1299 | Special Programs | 02 | \$2,097,217 | \$2,320,368 | \$2,609,108 | \$0 |
| 1300-1399 | Vocational Programs | | \$0 | \$0 | \$0 | \$0 |
| 1400-1499 | Other Programs | 02 | \$57,534 | \$70,626 | \$112,974 | \$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 | | | \$12,665,565 | \$13,806,587 | \$14,556,608 | \$0 |
| Support Services | | | | | | |
| 2000-2199 | Student Support Services | 02 | \$614,436 | \$597,213 | \$590,090 | \$0 |
| 2200-2299 | Instructional Staff Services | 02 | \$229,485 | \$265,571 | \$281,341 | \$0 |
| Support Services Subtotal | | | \$843,921 | \$862,784 | \$871,431 | \$0 |
| General Administration | | | | | | |
| 2310 (840) | School Board Contingency | | \$0 | \$0 | \$0 | \$0 |
| 2310-2319 | Other School Board | 02 | \$38,036 | \$39,067 | \$41,436 | \$0 |
| General Administration Subtotal | | | \$38,036 | \$39,067 | \$41,436 | \$0 |
| Executive Administration | | | | | | |
| 2320 (310) | SAU Management Services | 02 | \$516,836 | \$620,244 | \$556,810 | \$0 |
| 2320-2399 | All Other Administration | | \$0 | \$0 | \$0 | \$0 |
| 2400-2499 | School Administration Service | 02 | \$524,060 | \$536,787 | \$559,827 | \$0 |
| 2500-2599 | Business | 02 | \$0 | \$0 | \$1 | \$0 |
| 2600-2699 | Plant Operations and Maintenance | 02 | \$510,032 | \$521,758 | \$581,252 | \$0 |
| 2700-2799 | Student Transportation | 02 | \$739,327 | \$970,162 | \$978,151 | \$0 |
| 2800-2999 | Support Service, Central and Other | | \$0 | \$0 | \$0 | \$0 |
| Executive Administration Subtotal | | | \$2,290,255 | \$2,648,951 | \$2,676,041 | \$0 |
| Non-Instructional Services | | | | | | |
| 3100 | Food Service Operations | 02 | \$229,328 | \$178,977 | \$196,649 | \$0 |
| 3200 | Enterprise Operations | | \$0 | \$0 | \$0 | \$0 |
| Non-Instructional Services Subtotal | | | \$229,328 | \$178,977 | \$196,649 | \$0 |



Appropriations

| Account | Purpose | Article | Expenditures for period ending 6/30/2022 | Appropriations for period ending 6/30/2023 | Appropriations for | |
|--|---|---------|--|--|---|---|
| | | | | | period ending 6/30/2024 (Recommended) | period ending 6/30/2024 (Not Recommended) |
| Facilities Acquisition and Construction | | | | | | |
| 4100 | Site Acquisition | 02 | \$0 | \$1 | \$1 | \$0 |
| 4200 | Site Improvement | 02 | \$0 | \$1 | \$100,001 | \$0 |
| 4300 | Architectural/Engineering | 02 | \$0 | \$1 | \$1 | \$0 |
| 4400 | Educational Specification Development | | \$0 | \$0 | \$0 | \$0 |
| 4500 | Building Acquisition/Construction | 02 | \$0 | \$1 | \$1 | \$0 |
| 4600 | Building Improvement Services | | \$0 | \$100,000 | \$0 | \$0 |
| 4900 | Other Facilities Acquisition and Construction | | \$0 | \$0 | \$0 | \$0 |
| Facilities Acquisition and Construction Subtotal | | | \$0 | \$100,004 | \$100,004 | \$0 |
| Other Outlays | | | | | | |
| 5110 | Debt Service - Principal | | \$0 | \$0 | \$0 | \$0 |
| 5120 | Debt Service - Interest | | \$0 | \$0 | \$0 | \$0 |
| Other Outlays Subtotal | | | \$0 | \$0 | \$0 | \$0 |
| Fund Transfers | | | | | | |
| 5220-5221 | To Food Service | 02 | \$0 | \$1 | \$1 | \$0 |
| 5222-5229 | To Other Special Revenue | | \$0 | \$0 | \$0 | \$0 |
| 5230-5239 | To Capital Projects | 02 | \$0 | \$1 | \$1 | \$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 | \$2 | \$2 | \$0 |
| Total Operating Budget Appropriations | | | | | \$18,442,171 | \$0 |



Special Warrant Articles

Appropriations for period ending
6/30/2024
(Recommended)

Appropriations for period ending
6/30/2024
(Not Recommended)

| Account | Purpose | Article | Appropriations for period ending 6/30/2024 (Recommended) | Appropriations for period ending 6/30/2024 (Not Recommended) |
|---------------------------------|------------------------------|---------|--|--|
| 5251 | To Capital Reserve Fund | 03 | \$150,000 | \$0 |
| Purpose: CRF Deposit | | | | |
| 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 | | | \$150,000 | \$0 |



Individual Warrant Articles

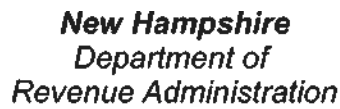
Appropriations for period ending 6/30/2024 (Recommended) **Appropriations for period ending 6/30/2024 (Not Recommended)**

| Account | Purpose | Article | | |
|---|---------|---------|------------|------------|
| Total Proposed Individual Articles | | | \$0 | \$0 |



Revenues

| Account | Source | Article | Actual Revenues for Period ending 6/30/2022 | Revised Estimated Revenues for Period ending 6/30/2023 | Estimated Revenues for Period ending 6/30/2024 |
|--------------------------|----------------------------------|---------|--|--|---|
| Local Sources | | | | | |
| 1300-1349 | Tuition | 02 | \$0 | \$8,000 | \$10,000 |
| 1400-1449 | Transportation Fees | | \$0 | \$0 | \$0 |
| 1500-1599 | Earnings on Investments | 02 | \$0 | \$2,000 | \$3,000 |
| 1600-1699 | Food Service Sales | 02 | \$0 | \$116,977 | \$134,649 |
| 1700-1799 | Student Activities | | \$0 | \$0 | \$0 |
| 1800-1899 | Community Services Activities | | \$0 | \$0 | \$0 |
| 1900-1999 | Other Local Sources | 02 | \$0 | \$1,500 | \$1,500 |
| Local Sources Subtotal | | | \$0 | \$128,477 | \$149,149 |
| 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 | \$0 | \$25,000 | \$30,000 |
| 3240-3249 | Vocational Aid | | \$0 | \$0 | \$0 |
| 3250 | Adult Education | | \$0 | \$0 | \$0 |
| 3260 | Child Nutrition | 02 | \$0 | \$2,000 | \$2,000 |
| 3270 | Driver Education | | \$0 | \$0 | \$0 |
| 3290-3299 | Other State Sources | | \$0 | \$0 | \$0 |
| State Sources Subtotal | | | \$0 | \$27,000 | \$32,000 |
| Federal Sources | | | | | |
| 4100-4539 | Federal Program Grants | 02 | \$0 | \$200,000 | \$300,000 |
| 4540 | Vocational Education | | \$0 | \$0 | \$0 |
| 4550 | Adult Education | | \$0 | \$0 | \$0 |
| 4560 | Child Nutrition | 02 | \$0 | \$50,000 | \$50,000 |
| 4570 | Disabilities Programs | | \$0 | \$0 | \$0 |
| 4580 | Medicaid Distribution | 02 | \$0 | \$10,000 | \$5,000 |
| 4590-4999 | Other Federal Sources (non-4810) | 02 | \$0 | \$10,000 | \$10,000 |
| 4810 | Federal Forest Reserve | | \$0 | \$0 | \$0 |
| Federal Sources Subtotal | | | \$0 | \$270,000 | \$365,000 |



2023
MS-26

Revenues

| Account | Source | Article | Actual Revenues for Period ending 6/30/2022 | Revised Estimated Revenues for Period ending 6/30/2023 | Estimated Revenues for Period ending 6/30/2024 |
|--------------------------------|---|---------|--|--|---|
| 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 | \$2,909 | \$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 | 03 | \$0 | \$0 | \$150,000 |
| 9999 | Fund Balance to Reduce Taxes | 02 | \$0 | \$0 | \$700,000 |
| | Other Financing Sources Subtotal | | \$0 | \$2,909 | \$850,000 |
| | Total Estimated Revenues and Credits | | \$0 | \$428,386 | \$1,396,149 |



Budget Summary

| Item | Period ending 6/30/2024 |
|---|------------------------------------|
| Operating Budget Appropriations | \$18,442,171 |
| Special Warrant Articles | \$150,000 |
| Individual Warrant Articles | \$0 |
| Total Appropriations | \$18,592,171 |
| Less Amount of Estimated Revenues & Credits | \$1,396,149 |
| Less Amount of State Education Tax/Grant | \$4,292,890 |
| Estimated Amount of Taxes to be Raised | \$12,903,132 |