



New Hampshire
Department of
Revenue Administration

2025
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, 2025 to June 30, 2026

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: _____ January 23, 2025 _____

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
Alissa M Bascom	Chair	<i>Alissa M Bascom</i>
CHRIS SPYRIDOU	BC	<i>Chris Spyridou</i>
Amanda Chaffee	BC	<i>Amanda Chaffee</i>
Michael Aron	BC	<i>Michael Aron</i>
STEWART DALESSIO	BC	<i>Stewart Dalessio</i>
Tennifer Marchesi	BC	<i>Tennifer Marchesi</i>
STYNGHENY	BC	<i>Styngheny</i>
<i>Edward Johnson</i>	BC	<i>Edward Johnson</i>
<i>James Stoyue</i>	school board	<i>James Stoyue</i>

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
<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



New Hampshire
Department of
Revenue Administration

2025
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations as Approved by DRA for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2026 (Recommended)	School Board's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
Instruction								
1100-1199	Regular Programs	01	\$13,075,779	\$11,459,538	\$12,433,637	\$0	\$12,433,637	\$0
1200-1299	Special Programs	01	\$7,895,707	\$8,191,199	\$7,871,373	\$0	\$7,892,274	\$179,099
1300-1399	Vocational Programs	01	\$939,852	\$800,499	\$829,759	\$0	\$829,759	\$0
1400-1499	Other Programs	01	\$608,293	\$589,738	\$576,621	\$0	\$576,621	\$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	\$22,519,531	\$21,040,974	\$21,711,390	\$0	\$21,532,291	\$179,099
Support Services								
2000-2199	Student Support Services	01	\$3,182,553	\$3,051,550	\$2,769,127	\$0	\$2,769,127	\$0
2200-2299	Instructional Staff Services	01	\$1,982,117	\$1,655,783	\$1,725,991	\$0	\$1,725,991	\$0
		Support Services Subtotal	\$5,164,670	\$4,707,333	\$4,495,118	\$0	\$4,495,118	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$195,153	\$268,062	\$242,151	\$0	\$242,151	\$0
		General Administration Subtotal	\$195,153	\$268,062	\$242,151	\$0	\$242,151	\$0



New Hampshire
 Department of
 Revenue Administration

2025
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations as Approved by DRA for period ending 6/30/2025	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	\$551,335	\$562,542	\$615,261	\$0	\$615,261	\$0
2400-2499	School Administration Service	01	\$1,847,124	\$1,899,982	\$1,871,600	\$0	\$1,871,600	\$0
2500-2599	Business	01	\$477,061	\$494,865	\$536,786	\$0	\$536,786	\$0
2600-2699	Plant Operations and Maintenance	01	\$3,703,089	\$3,715,872	\$3,617,474	\$0	\$3,617,474	\$0
2700-2799	Student Transportation	01	\$1,675,160	\$1,719,887	\$1,603,168	\$0	\$1,603,168	\$0
2800-2999	Support Service, Central and Other		\$37,701	\$0	\$0	\$0	\$0	\$0
	Executive Administration Subtotal		\$8,291,470	\$8,363,148	\$8,244,289	\$0	\$8,244,289	\$0
Non-Instructional Services								
3100	Food Service Operations	01	\$980,173	\$110,000	\$150,000	\$0	\$150,000	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$980,173	\$110,000	\$150,000	\$0	\$150,000	\$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	\$150,000	\$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		\$200,654	\$335,600	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$200,654	\$485,600	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal		\$100,000	\$100,000	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$3,002	\$427	\$0	\$0	\$0	\$0
	Other Outlays Subtotal		\$103,002	\$100,427	\$0	\$0	\$0	\$0



New Hampshire
 Department of
 Revenue Administration

2025
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations as Approved by DRA for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2026 (Recommended)	School Board's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	01	\$310,441	\$774,961	\$774,961	\$0	\$774,961	\$0
5222-5229	To Other Special Revenue	01	\$0	\$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		\$310,441	\$2,058,733	\$2,058,733	\$0	\$2,058,733	\$0
Total Operating Budget Appropriations			\$36,901,681	\$0	\$36,722,582	\$179,099		



New Hampshire
Department of
Revenue Administration

2025
MS-27

Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2026		School Board's Appropriations for period ending 6/30/2026		Budget Committee's Appropriations for period ending 6/30/2026		Budget Committee's Appropriations for period ending 6/30/2026		
			(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4300	Architectural/Engineering	06	\$70,000	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	
			<i>Purpose: Engineering study for WAA</i>								
4300	Architectural/Engineering	08	\$10,000	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	
			<i>Purpose: Architectural Drawings for HS</i>								
4600	Building Improvement Services	03	\$40,000	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	
			<i>Purpose: CIP for Alstead Schools</i>								
4600	Building Improvement Services	04	\$106,238	\$0	\$0	\$0	\$106,238	\$0	\$0	\$0	
			<i>Purpose: CIP for Charlestown Schools</i>								
4600	Building Improvement Services	05	\$112,000	\$0	\$0	\$0	\$112,000	\$0	\$0	\$0	
			<i>Purpose: CIP for Walpole schools</i>								
4600	Building Improvement Services	07	\$24,000	\$0	\$0	\$0	\$24,000	\$0	\$0	\$0	
			<i>Purpose: CIP to High School</i>								
5251	To Capital Reserve Fund	09	\$250,000	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	
			<i>Purpose: CIP Projects</i>								
Total Proposed Special Articles			\$612,238	\$0	\$0	\$0	\$612,238	\$0	\$0	\$0	



New Hampshire
Department of
Revenue Administration

2025
MS-27

Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2026		School Board's Appropriations for period ending 6/30/2026		Budget Committee's Appropriations for period ending 6/30/2026		Budget Committee's Appropriations for period ending 6/30/2026	
			(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)		
1100-1199	Regular Programs	02	\$29,175	\$0	\$29,175	\$0				
			<i>Purpose: Support Staff CBA</i>							
1200-1299	Special Programs	02	\$248,559	\$0	\$248,559	\$0				
			<i>Purpose: Support Staff CBA</i>							
2000-2199	Student Support Services	02	\$6,790	\$0	\$6,790	\$0				
			<i>Purpose: Support Staff CBA</i>							
2200-2299	Instructional Staff Services	02	\$13,588	\$0	\$13,588	\$0				
			<i>Purpose: Support Staff CBA</i>							
2320-2399	All Other Administration	10	\$50,000	\$0	\$50,000	\$0				
			<i>Purpose: Cost for feasibility study</i>							
2400-2499	School Administration Service	02	\$60,788	\$0	\$60,788	\$0				
			<i>Purpose: Support Staff CBA</i>							
2600-2699	Plant Operations and Maintenance	02	\$158,652	\$0	\$158,652	\$0				
			<i>Purpose: Support Staff CBA</i>							
2700-2799	Student Transportation	02	\$56,660	\$0	\$56,660	\$0				
			<i>Purpose: Support Staff CBA</i>							
Total Proposed Individual Articles			\$624,212	\$0	\$624,212	\$0				



New Hampshire
 Department of
 Revenue Administration

2025
MS-27

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2025	School Board's Estimated Revenues for period ending 6/30/2026	Budget Committee's Estimated Revenues for period ending 6/30/2026
Local Sources					
1300-1349	Tuition	01	\$750,000	\$675,000	\$675,000
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	\$192,213	\$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	\$20,027	\$20,000	\$20,000
			\$1,017,240	\$942,213	\$942,213
Local Sources Subtotal					
State Sources					
3210	School Building Aid		\$57,038	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	01	\$250,000	\$175,000	\$175,000
3240-3249	Vocational Aid	01	\$130,000	\$130,000	\$130,000
3250	Adult Education		\$0	\$0	\$0
3250	Child Nutrition	01	\$9,800	\$9,800	\$9,800
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$2,475	\$0	\$0
			\$449,313	\$314,800	\$314,800
State Sources Subtotal					



New Hampshire
 Department of
 Revenue Administration

2025
MS-27

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2025	School Board's Estimated Revenues for period ending 6/30/2026	Budget Committee's Estimated Revenues for period ending 6/30/2026
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	\$75,000	\$75,000
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	\$1,931,720	\$1,931,720
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	07, 05, 08, 06, 03, 04	\$477,400	\$362,238	\$362,238
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	09	\$0	\$250,000	\$250,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$477,400	\$612,238	\$612,238
	Total Estimated Revenues and Credits		\$4,020,673	\$3,800,971	\$3,800,971



New Hampshire
 Department of
 Revenue Administration

2025
MS-27

Budget Summary

Item	School Board Period ending 6/30/2026 (Recommended)	Budget Committee Period ending 6/30/2026 (Recommended)
Operating Budget Appropriations	\$36,901,681	\$36,722,582
Special Warrant Articles	\$612,238	\$612,238
Individual Warrant Articles	\$624,212	\$624,212
Total Appropriations	\$38,138,131	\$37,959,032
Less Amount of Estimated Revenues & Credits	\$3,800,971	\$3,800,971
Less Amount of State Education Tax/Grant	\$11,539,813	\$11,539,813
Estimated Amount of Taxes to be Raised	\$22,797,347	\$22,618,248



New Hampshire
 Department of
 Revenue Administration

2025
MS-27

Supplemental Schedule

1. Total Recommended by Budget Committee	\$37,959,032
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)	\$37,959,032
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$3,795,903
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)	\$41,754,935