



Proposed Budget
Oyster River

Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2022 to June 30, 2023

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

This form was posted with the warrant on: January 24, 2022

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 |
|------------------|-------------------------|---------------------------------|
| Michael Williams | School Board Chair | <i>Michael Williams</i> 1/19/22 |
| Denise Day | School Board Vice-Chair | <i>Denise Day</i> |
| Allan Howland | School Board Member | <i>Allan Howland</i> |
| Thomas Newkirk | School Board Member | <i>Thomas Newkirk</i> |
| Brian Cisneros | School Board Member | <i>Brian Cisneros</i> |
| Daniel Klein | School Board Member | <i>Daniel Klein</i> |
| Yusi Turell | School Board Member | <i>Yusi Turell</i> |
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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/>



Proposed Budget

| Account | Purpose | Article | Expenditures for period ending 6/30/2021 | Appropriations for period ending 6/30/2022 | Appropriations for period ending 6/30/2023 (Recommended) | Appropriations for period ending 6/30/2023 (Not Recommended) |
|--|---|---------|--|--|--|--|
| Instruction | | | | | | |
| 1100-1199 | Regular Programs | 03 | \$19,694,358 | \$20,135,881 | \$20,992,177 | \$0 |
| 1200-1299 | Special Programs | 03 | \$6,637,160 | \$6,910,569 | \$7,017,823 | \$0 |
| 1300-1399 | Vocational Programs | 03 | \$59,819 | \$35,000 | \$70,000 | \$0 |
| 1400-1499 | Other Programs | 03 | \$682,328 | \$746,001 | \$795,735 | \$0 |
| 1500-1599 | Non-Public Programs | 03 | \$0 | \$0 | \$0 | \$0 |
| 1600-1699 | Adult/Continuing Education Programs | 03 | \$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 | | | \$27,073,665 | \$27,827,451 | \$28,875,735 | \$0 |
| Support Services | | | | | | |
| 2000-2199 | Student Support Services | 03 | \$4,325,409 | \$4,606,411 | \$4,822,352 | \$0 |
| 2200-2299 | Instructional Staff Services | 03 | \$864,160 | \$1,117,732 | \$1,031,065 | \$0 |
| Support Services Subtotal | | | \$5,189,569 | \$5,724,143 | \$5,853,417 | \$0 |
| General Administration | | | | | | |
| 0000-0000 | Collective Bargaining | | \$0 | \$0 | \$0 | \$0 |
| 2310 (840) | School Board Contingency | | \$0 | \$0 | \$0 | \$0 |
| 2310-2319 | Other School Board | 03 | \$139,538 | \$145,976 | \$196,837 | \$0 |
| General Administration Subtotal | | | \$139,538 | \$145,976 | \$196,837 | \$0 |
| Executive Administration | | | | | | |
| 2320 (310) | SAU Management Services | | \$0 | \$0 | \$0 | \$0 |
| 2320-2399 | All Other Administration | 03 | \$1,447,482 | \$1,435,562 | \$1,509,042 | \$0 |
| 2400-2499 | School Administration Service | 03 | \$1,895,787 | \$2,021,005 | \$2,101,154 | \$0 |
| 2500-2599 | Business | 03 | \$523,222 | \$670,395 | \$627,511 | \$0 |
| 2600-2699 | Plant Operations and Maintenance | 03 | \$3,921,810 | \$4,263,849 | \$4,599,071 | \$0 |
| 2700-2799 | Student Transportation | 03 | \$1,629,066 | \$2,215,047 | \$2,252,002 | \$0 |
| 2800-2999 | Support Service, Central and Other | 03 | \$1,829,286 | \$1,555,303 | \$1,590,278 | \$0 |
| Executive Administration Subtotal | | | \$11,246,653 | \$12,161,161 | \$12,679,058 | \$0 |
| Non-Instructional Services | | | | | | |
| 3100 | Food Service Operations | | \$80,701 | \$28,000 | \$0 | \$0 |
| 3200 | Enterprise Operations | | \$0 | \$0 | \$0 | \$0 |
| Non-Instructional Services Subtotal | | | \$80,701 | \$28,000 | \$0 | \$0 |
| Facilities Acquisition and Construction | | | | | | |
| 4100 | Site Acquisition | 03 | \$0 | \$1 | \$1 | \$0 |
| 4200 | Site Improvement | 03 | \$0 | \$1 | \$1 | \$0 |
| 4300 | Architectural/Engineering | 03 | \$0 | \$1 | \$1 | \$0 |



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|---|---|----|--------------------|--------------------|---------------------|------------|
| 4400 | Educational Specification Development | 03 | \$0 | \$1 | \$1 | \$0 |
| 4500 | Building Acquisition/Construction | 03 | \$0 | \$418,852 | \$1 | \$0 |
| 4600 | Building Improvement Services | 03 | \$503,773 | \$1 | \$418,852 | \$0 |
| 4900 | Other Facilities Acquisition and Construction | 03 | \$0 | \$1 | \$1 | \$0 |
| Facilities Acquisition and Construction Subtotal | | | \$503,773 | \$418,858 | \$418,858 | \$0 |
| Other Outlays | | | | | | |
| 5110 | Debt Service - Principal | 03 | \$1,285,000 | \$1,285,000 | \$1,170,000 | \$0 |
| 5120 | Debt Service - Interest | 03 | \$503,108 | \$1,194,028 | \$1,474,370 | \$0 |
| Other Outlays Subtotal | | | \$1,788,108 | \$2,479,028 | \$2,644,370 | \$0 |
| Fund Transfers | | | | | | |
| 5220-5221 | To Food Service | 03 | \$538,606 | \$829,351 | \$824,050 | \$0 |
| 5222-5229 | To Other Special Revenue | 03 | \$1,094,743 | \$641,000 | \$641,000 | \$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 | | | \$1,633,349 | \$1,470,351 | \$1,465,050 | \$0 |
| Total Operating Budget Appropriations | | | | | \$52,133,325 | \$0 |



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| Account | Purpose | Article | Appropriations for | |
|--|--------------------------------------|---------|---|---|
| | | | period ending 6/30/2023 (Recommended) | period ending 6/30/2023 (Not Recommended) |
| 5252 | To Expendable Trusts/Fiduciary Funds | 06 | \$125,000 | \$0 |
| <i>Purpose: Shall the District vote to raise and appropriate t</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 | | | \$125,000 | \$0 |



Proposed Budget

| Account | Purpose | Article | Appropriations for | |
|---|------------------------------------|--|---|---|
| | | | period ending 6/30/2023 (Recommended) | period ending 6/30/2023 (Not Recommended) |
| 1100-1199 | Regular Programs | 05 | \$23,868 | \$0 |
| | | <i>Purpose: Shall the District vote to approve within the prov</i> | | |
| 1200-1299 | Special Programs | 05 | \$131,460 | \$0 |
| | | <i>Purpose: Shall the District vote to approve within the prov</i> | | |
| 1200-1299 | Special Programs | 04 | \$2,540 | \$0 |
| | | <i>Purpose: Shall the District vote to approve within the prov</i> | | |
| 1400-1499 | Other Programs | 04 | \$6,152 | \$0 |
| | | <i>Purpose: Shall the District vote to approve within the prov</i> | | |
| 2000-2199 | Student Support Services | 04 | \$2,734 | \$0 |
| | | <i>Purpose: Shall the District vote to approve within the prov</i> | | |
| 2200-2299 | Instructional Staff Services | 05 | \$3,204 | \$0 |
| | | <i>Purpose: Shall the District vote to approve within the prov</i> | | |
| 2400-2499 | School Administration Service | 04 | \$17,973 | \$0 |
| | | <i>Purpose: Shall the District vote to approve within the prov</i> | | |
| 2600-2699 | Plant Operations and Maintenance | 04 | \$57,582 | \$0 |
| | | <i>Purpose: Shall the District vote to approve within the prov</i> | | |
| 2800-2999 | Support Service, Central and Other | 05 | \$2,354 | \$0 |
| | | <i>Purpose: Shall the District vote to approve within the prov</i> | | |
| 5220-5221 | To Food Service | 05 | \$22,123 | \$0 |
| | | <i>Purpose: Shall the District vote to approve within the prov</i> | | |
| Total Proposed Individual Articles | | | \$269,990 | \$0 |



Proposed Budget

| Account | Source | Article | Actual Revenues for Period ending 6/30/2021 | Revised Estimated Revenues for Period ending 6/30/2022 | Estimated Revenues for Period ending 6/30/2023 |
|---------------------------------|---|---------|--|--|---|
| Local Sources | | | | | |
| 1300-1349 | Tuition | 03 | \$3,237,706 | \$3,340,000 | \$3,200,000 |
| 1400-1449 | Transportation Fees | | \$0 | \$0 | \$0 |
| 1500-1599 | Earnings on Investments | 03 | \$5,109 | \$10,000 | \$10,000 |
| 1600-1699 | Food Service Sales | 03 | \$37,080 | \$749,050 | \$749,050 |
| 1700-1799 | Student Activities | | \$0 | \$0 | \$0 |
| 1800-1899 | Community Services Activities | | \$0 | \$0 | \$0 |
| 1900-1999 | Other Local Sources | 03 | \$65,617 | \$30,000 | \$30,000 |
| Local Sources Subtotal | | | \$3,345,512 | \$4,129,050 | \$3,989,050 |
| State Sources | | | | | |
| 3210 | School Building Aid | 03 | \$523,742 | \$523,742 | \$523,742 |
| 3215 | Kindergarten Building Aid | | \$0 | \$0 | \$0 |
| 3220 | Kindergarten Aid | | \$0 | \$0 | \$0 |
| 3230 | Special Education Aid | 03 | \$64,621 | \$94,723 | \$200,000 |
| 3240-3249 | Vocational Aid | 03 | \$4,637 | \$5,000 | \$6,000 |
| 3250 | Adult Education | | \$0 | \$0 | \$0 |
| 3260 | Child Nutrition | 03 | \$0 | \$5,000 | \$5,000 |
| 3270 | Driver Education | | \$0 | \$0 | \$0 |
| 3290-3299 | Other State Sources | | \$0 | \$0 | \$0 |
| State Sources Subtotal | | | \$593,000 | \$628,465 | \$734,742 |
| Federal Sources | | | | | |
| 4100-4539 | Federal Program Grants | 03 | \$1,094,788 | \$641,000 | \$641,000 |
| 4540 | Vocational Education | | \$0 | \$0 | \$0 |
| 4550 | Adult Education | | \$0 | \$0 | \$0 |
| 4560 | Child Nutrition | 03 | \$357,180 | \$70,000 | \$70,000 |
| 4570 | Disabilities Programs | 03 | \$0 | \$0 | \$90,000 |
| 4580 | Medicaid Distribution | | \$94,270 | \$90,000 | \$0 |
| 4590-4999 | Other Federal Sources (non-4810) | | \$0 | \$0 | \$0 |
| 4810 | Federal Forest Reserve | | \$0 | \$0 | \$0 |
| Federal Sources Subtotal | | | \$1,546,238 | \$801,000 | \$801,000 |
| 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 | | \$80,701 | \$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 |



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|---|--|----|--------------------|--------------------|--------------------|
| 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 | 06 | \$125,000 | \$0 | \$125,000 |
| 9999 | Fund Balance to Reduce Taxes | 03 | \$1,015,867 | \$0 | \$1,400,000 |
| | Other Financing Sources Subtotal | | \$1,221,568 | \$0 | \$1,525,000 |
| Total Estimated Revenues and Credits | | | \$6,706,318 | \$5,558,515 | \$7,049,792 |



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| Item | Period ending 6/30/2023 |
|---|------------------------------------|
| Operating Budget Appropriations | \$52,133,325 |
| Special Warrant Articles | \$125,000 |
| Individual Warrant Articles | \$269,990 |
| Total Appropriations | \$52,528,315 |
| Less Amount of Estimated Revenues & Credits | \$7,049,792 |
| Less Amount of State Education Tax/Grant | \$9,026,347 |
| Estimated Amount of Taxes to be Raised | \$36,452,176 |