



Proposed Budget
Oyster River

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 27, 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
Michael Williams	Chairperson	<i>Michael Williams</i>
Denise Day	Vice-Chair	<i>Denise Day</i>
Brian Cisneros	Board Member	<i>Brian Cisneros</i>
Daniel Klein	Board Member	<i>Daniel Klein</i>
Yusi Turell	Board Member	<i>Yusi Turell</i>
Heather Smith	Board Member	<i>Heather Smith</i>
Matthew Bacon	Board Member	<i>Matthew Bacon</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
<http://www.revenue.nh.gov/mun-prop/>



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	3	\$19,752,315	\$21,016,045	\$21,602,318	\$0
1200-1299	Special Programs	3	\$6,490,583	\$7,151,823	\$7,205,441	\$0
1300-1399	Vocational Programs	3	\$75,787	\$70,000	\$100,000	\$0
1400-1499	Other Programs	3	\$720,800	\$801,887	\$849,671	\$0
1500-1599	Non-Public Programs	3	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	3	\$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		\$27,039,485	\$29,039,755	\$29,757,430	\$0
Support Services						
2000-2199	Student Support Services	3	\$4,555,863	\$4,825,086	\$5,140,461	\$0
2200-2299	Instructional Staff Services	3	\$878,347	\$1,034,269	\$1,106,309	\$0
	Support Services Subtotal		\$5,434,210	\$5,859,355	\$6,246,770	\$0
General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	3	\$184,757	\$196,837	\$160,300	\$0
	General Administration Subtotal		\$184,757	\$196,837	\$160,300	\$0
Executive Administration						
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0
2320-2399	All Other Administration	3	\$1,481,235	\$1,509,042	\$1,622,784	\$0
2400-2499	School Administration Service	3	\$1,998,253	\$2,119,127	\$2,206,114	\$0
2500-2599	Business	3	\$760,466	\$627,511	\$662,965	\$0
2600-2699	Plant Operations and Maintenance	3	\$4,304,094	\$4,656,653	\$4,347,063	\$0
2700-2799	Student Transportation	3	\$2,162,548	\$2,252,002	\$2,367,196	\$0
2800-2999	Support Service, Central and Other	3	\$1,524,683	\$1,592,632	\$1,662,672	\$0
	Executive Administration Subtotal		\$12,231,279	\$12,756,967	\$12,868,794	\$0
Non-Instructional Services						
3100	Food Service Operations		\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$0	\$0	\$0	\$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)	Appropriations for period ending 6/30/2024 (Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition	3	\$0	\$1	\$1	\$0
4200	Site Improvement	3	\$0	\$1	\$1	\$0
4300	Architectural/Engineering	3	\$0	\$1	\$1	\$0
4400	Educational Specification Development	3	\$0	\$1	\$1	\$0
4500	Building Acquisition/Construction	3	\$0	\$1	\$1	\$0
4600	Building Improvement Services	3	\$519,534	\$418,852	\$418,852	\$0
4900	Other Facilities Acquisition and Construction	3	\$0	\$1	\$1	\$0
Facilities Acquisition and Construction Subtotal			\$519,534	\$418,858	\$418,858	\$0
Other Outlays						
5110	Debt Service - Principal	3	\$1,285,000	\$1,170,000	\$796,800	\$0
5120	Debt Service - Interest	3	\$1,168,999	\$1,474,370	\$1,430,932	\$0
Other Outlays Subtotal			\$2,453,999	\$2,644,370	\$2,227,732	\$0
Fund Transfers						
5220-5221	To Food Service	3	\$954,204	\$846,173	\$890,214	\$0
5222-5229	To Other Special Revenue	3	\$1,030,273	\$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			\$1,984,477	\$1,487,173	\$1,531,214	\$0
Total Operating Budget Appropriations					\$53,211,098	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)
5252	To Expendable Trusts/Fiduciary Funds	4	\$125,000	\$0
<i>Purpose: Appropriate to CRF or ETF from Fund Balance</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



Individual Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2024 (Recommended)	Appropriations for period ending 6/30/2024 (Not Recommended)
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	3	\$3,286,021	\$3,250,000	\$3,460,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	3	\$2,511	\$8,000	\$10,000
1600-1699	Food Service Sales	3	\$159,211	\$749,050	\$815,214
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	3	\$315,549	\$30,000	\$30,000
Local Sources Subtotal			\$3,763,292	\$4,037,050	\$4,315,214
State Sources					
3210	School Building Aid		\$523,742	\$523,742	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	3	\$94,723	\$296,705	\$300,000
3240-3249	Vocational Aid	3	\$1,966	\$3,000	\$3,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	3	\$2,066	\$5,000	\$5,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$11,713	\$273,161	\$0
State Sources Subtotal			\$634,210	\$1,101,608	\$308,000
Federal Sources					
4100-4539	Federal Program Grants	3	\$980,281	\$641,000	\$641,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	3	\$1,132,393	\$70,000	\$70,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	3	\$139,064	\$100,000	\$100,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$2,251,738	\$811,000	\$811,000



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	\$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		\$200,000	\$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	4	\$0	\$0	\$125,000
9999	Fund Balance to Reduce Taxes	3	\$0	\$0	\$1,050,000
Other Financing Sources Subtotal			\$200,000	\$0	\$1,175,000
Total Estimated Revenues and Credits			\$6,849,240	\$5,949,658	\$6,609,214



Budget Summary

Item	Period ending 6/30/2024
Operating Budget Appropriations	\$53,211,098
Special Warrant Articles	\$125,000
Individual Warrant Articles	\$0
Total Appropriations	\$53,336,098
Less Amount of Estimated Revenues & Credits	\$6,609,214
Less Amount of State Education Tax/Grant	\$9,338,510
Estimated Amount of Taxes to be Raised	\$37,388,374