



Proposed Budget  
Oyster River

Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2024 to June 30, 2025

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

This form was posted with the warrant on: January 23, 2024

**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
Matthew Bacon	Vice-Chair	<i>[Signature]</i>
Heather D. Smith	Board Member	<i>[Signature]</i>
Glana Gelsey	board member	<i>[Signature]</i>
Thomas Neckirk	board member	<i>[Signature]</i>
Brian Cisneros	Board member	<i>[Signature]</i>
Danyel Klein	Board member	<i>[Signature]</i>
DENISE DAY	CHAIR	<i>[Signature]</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 6/30/2023	Appropriations for period ending 6/30/2024	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	3	\$20,839,439	\$21,602,318	\$21,499,227	\$0
1200-1299	Special Programs	3	\$6,792,961	\$7,205,441	\$8,006,353	\$0
1300-1399	Vocational Programs	3	\$54,912	\$100,000	\$100,000	\$0
1400-1499	Other Programs	3	\$790,720	\$849,671	\$894,815	\$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
	<b>Instruction Subtotal</b>		<b>\$28,478,032</b>	<b>\$29,757,430</b>	<b>\$30,500,395</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	3	\$4,799,390	\$5,140,461	\$5,414,255	\$0
2200-2299	Instructional Staff Services	3	\$877,433	\$1,106,309	\$1,137,874	\$0
	<b>Support Services Subtotal</b>		<b>\$5,676,823</b>	<b>\$6,246,770</b>	<b>\$6,552,129</b>	<b>\$0</b>
<b>General Administration</b>						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	3	\$152,951	\$160,300	\$160,300	\$0
	<b>General Administration Subtotal</b>		<b>\$152,951</b>	<b>\$160,300</b>	<b>\$160,300</b>	<b>\$0</b>
<b>Executive Administration</b>						
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0
2320-2399	All Other Administration	3	\$1,547,635	\$1,622,784	\$1,797,508	\$0
2400-2499	School Administration Service	3	\$2,170,253	\$2,206,114	\$2,338,965	\$0
2500-2599	Business	3	\$741,166	\$662,965	\$696,896	\$0
2600-2699	Plant Operations and Maintenance	3	\$4,908,257	\$4,347,063	\$4,920,062	\$0
2700-2799	Student Transportation	3	\$2,214,772	\$2,367,196	\$2,478,635	\$0
2800-2999	Support Service, Central and Other	3	\$1,615,878	\$1,662,672	\$1,743,495	\$0
	<b>Executive Administration Subtotal</b>		<b>\$13,197,961</b>	<b>\$12,868,794</b>	<b>\$13,975,561</b>	<b>\$0</b>
<b>Non-Instructional Services</b>						
3100	Food Service Operations		\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
	<b>Non-Instructional Services Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Appropriations for	
					period ending 6/30/2025 (Recommended)	period ending 6/30/2025 (Not Recommended)
<b>Facilities Acquisition and Construction</b>						
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	\$419,729	\$418,852	\$418,852	\$0
4900	Other Facilities Acquisition and Construction	3	\$0	\$1	\$1	\$0
<b>Facilities Acquisition and Construction Subtotal</b>			<b>\$419,729</b>	<b>\$418,858</b>	<b>\$418,858</b>	<b>\$0</b>
<b>Other Outlays</b>						
5110	Debt Service - Principal	3	\$1,170,000	\$796,800	\$1,428,950	\$0
5120	Debt Service - Interest	3	\$1,474,409	\$1,430,932	\$1,379,159	\$0
<b>Other Outlays Subtotal</b>			<b>\$2,644,409</b>	<b>\$2,227,732</b>	<b>\$2,808,109</b>	<b>\$0</b>
<b>Fund Transfers</b>						
5220-5221	To Food Service	3	\$1,174,615	\$890,214	\$1,191,685	\$0
5222-5229	To Other Special Revenue	3	\$873,714	\$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
<b>Fund Transfers Subtotal</b>			<b>\$2,048,329</b>	<b>\$1,531,214</b>	<b>\$1,832,685</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$56,248,037</b>	<b>\$0</b>



**Special Warrant Articles**

Account	Purpose	Article	Appropriations for	
			period ending 6/30/2025 (Recommended)	period ending 6/30/2025 (Not Recommended)
4600	Building Improvement Services	7	\$1	\$0
		<i>Purpose: Establish revolving fund for facilities use fees</i>		
5252	To Expendable Trusts/Fiduciary Funds	5	\$125,000	\$0
		<i>Purpose: Appropriate to CRF or ETF from Fund Balance</i>		
5252	To Expendable Trusts/Fiduciary Funds	6	\$125,000	\$0
		<i>Purpose: Establish ETF for replacement of turf fields</i>		
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
<b>Total Proposed Special Articles</b>			<b>\$250,001</b>	<b>\$0</b>



**Individual Warrant Articles**

Account	Purpose	Article	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
1100-1199	Regular Programs	4	\$139,846	\$0
<i>Purpose: Creation of tutor CBA</i>				
<b>Total Proposed Individual Articles</b>			<b>\$139,846</b>	<b>\$0</b>



**Revenues**

Account	Source	Article	Actual Revenues for Period ending 6/30/2023	Revised Estimated Revenues for Period ending 6/30/2024	Estimated Revenues for Period ending 6/30/2025
<b>Local Sources</b>					
1300-1349	Tuition	3	\$3,285,575	\$3,540,000	\$3,608,395
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	3	\$110,474	\$50,000	\$75,000
1600-1699	Food Service Sales	3	\$821,471	\$815,214	\$1,116,685
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	3, 7	\$259,614	\$30,000	\$30,001
<b>Local Sources Subtotal</b>			<b>\$4,477,134</b>	<b>\$4,435,214</b>	<b>\$4,830,081</b>
<b>State Sources</b>					
3210	School Building Aid		\$523,742	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	3	\$298,552	\$300,000	\$300,000
3240-3249	Vocational Aid	3	\$8,024	\$3,000	\$3,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	3	\$11,097	\$5,000	\$5,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources	3	\$6,627	\$6,521	\$10,067
<b>State Sources Subtotal</b>			<b>\$848,042</b>	<b>\$314,521</b>	<b>\$318,067</b>
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	3	\$949,476	\$641,000	\$641,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	3	\$276,452	\$70,000	\$70,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	3	\$130,497	\$100,000	\$100,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$1,356,425</b>	<b>\$811,000</b>	<b>\$811,000</b>



**Revenues**

Account	Source	Article	Actual Revenues for Period ending 6/30/2023	Revised Estimated Revenues for Period ending 6/30/2024	Estimated Revenues for Period ending 6/30/2025
<b>Other Financing Sources</b>					
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		\$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	5, 6	\$125,000	\$125,000	\$250,000
9999	Fund Balance to Reduce Taxes	3	\$1,363,499	\$500,000	\$1,311,320
<b>Other Financing Sources Subtotal</b>			<b>\$1,488,499</b>	<b>\$625,000</b>	<b>\$1,561,320</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$8,170,100</b>	<b>\$6,185,735</b>	<b>\$7,520,468</b>



**Budget Summary**

<b>Item</b>	<b>Period ending 6/30/2025</b>
Operating Budget Appropriations	\$56,248,037
Special Warrant Articles	\$250,001
Individual Warrant Articles	\$139,846
Total Appropriations	\$56,637,884
Less Amount of Estimated Revenues & Credits	\$7,520,468
Less Amount of State Education Tax/Grant	\$9,761,976
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$39,355,440</b>