



Proposed Budget

Mason Local School

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: 1/24/2025

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
NATE CHOQUETTE	BOARD MEMBER	<i>[Signature]</i>
Colin Robinson	Vice Chair	<i>[Signature]</i>
Timothy Lede	Board Member	<i>[Signature]</i>
Chris Gairy	Chairman	<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
<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)
Instruction						
1100-1199	Regular Programs	03	\$1,718,614	\$1,939,370	\$2,124,511	\$0
1200-1299	Special Programs	03	\$370,346	\$488,889	\$323,241	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$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			\$2,088,960	\$2,428,259	\$2,447,752	\$0
Support Services						
2000-2199	Student Support Services	03	\$218,169	\$241,337	\$256,229	\$0
2200-2299	Instructional Staff Services	03	\$5,524	\$7,423	\$7,623	\$0
Support Services Subtotal			\$223,693	\$248,760	\$263,852	\$0
General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$17,852	\$19,396	\$19,396	\$0
General Administration Subtotal			\$17,852	\$19,396	\$19,396	\$0
Executive Administration						
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0
2320-2399	All Other Administration	03	\$164,944	\$171,342	\$177,828	\$0
2400-2499	School Administration Service	03	\$189,406	\$201,882	\$211,536	\$0
2500-2599	Business	03	\$40,749	\$42,000	\$44,000	\$0
2600-2699	Plant Operations and Maintenance	03	\$217,564	\$199,805	\$202,493	\$0
2700-2799	Student Transportation	03	\$175,644	\$194,110	\$146,371	\$0
2800-2999	Support Service, Central and Other	03	\$3,900	\$16,050	\$20,050	\$0
Executive Administration Subtotal			\$792,207	\$825,189	\$802,278	\$0
Non-Instructional Services						
3100	Food Service Operations	03	\$108,596	\$119,093	\$123,677	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$108,596	\$119,093	\$123,677	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)
Facilities Acquisition and Construction						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0
Other Outlays						
5110	Debt Service - Principal	03	\$245,000	\$245,000	\$245,000	\$0
5120	Debt Service - Interest	03	\$57,450	\$45,151	\$34,077	\$0
Other Outlays Subtotal			\$302,450	\$290,151	\$279,077	\$0
Fund Transfers						
5220-5221	To Food Service		\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$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			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$3,936,032	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations for	
			period ending 6/30/2026 (Recommended)	period ending 6/30/2026 (Not Recommended)
5251	To Capital Reserve Fund	05 <i>Purpose: Add to Unanticipated Tuition Cost Capital Reserve Fund</i>	\$80,000	\$0
5251	To Capital Reserve Fund	06 <i>Purpose: Add to Educating Educationally Disabled Children Capital Reserve Fund</i>	\$45,000	\$0
5251	To Capital Reserve Fund	07 <i>Purpose: Add to the School Building and Grounds Maintenance</i>	\$20,000	\$0
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			\$145,000	\$0



New Hampshire
Department of
Revenue Administration

**2025
MS-26**

Individual Warrant Articles

Account	Purpose	Article	Appropriations for	
			period ending 6/30/2026 (Recommended)	period ending 6/30/2026 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
Local Sources					
1300-1349	Tuition	03	\$15,300	\$15,300	\$25,425
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$5,149	\$5,149	\$4,000
1600-1699	Food Service Sales	03	\$31,020	\$31,020	\$46,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$1,880	\$1,880	\$0
Local Sources Subtotal			\$53,349	\$53,349	\$75,425
State Sources					
3210	School Building Aid	03	\$83,124	\$83,124	\$83,124
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$40,000	\$40,000	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$576	\$576	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$2,050	\$1,025	\$0
State Sources Subtotal			\$125,750	\$124,725	\$83,124
Federal Sources					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$20,988	\$20,988	\$12,600
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$20,988	\$20,988	\$12,600



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
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		\$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	07, 06, 05	\$0	\$0	\$145,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$145,000
Total Estimated Revenues and Credits			\$200,087	\$199,062	\$316,149



Budget Summary

Item	Period ending 6/30/2026
Operating Budget Appropriations	\$3,936,032
Special Warrant Articles	\$145,000
Individual Warrant Articles	\$0
Total Appropriations	\$4,081,032
Less Amount of Estimated Revenues & Credits	\$316,149
Less Amount of State Education Tax/Grant	\$0
Estimated Amount of Taxes to be Raised	\$3,764,883