

IMPORTANT INFORMATION ENCLOSED

CONCERNING THE PROPOSED BUDGETS FOR THE SUNAPEE SCHOOL DISTRICT AND THE TOWN OF SUNAPEE

Town Meeting Voting will be held Tuesday, March 11th, 2025, at the
Sherburne Gymnasium from 8:00 am – 7:00 pm

Sunapee School District Deliberative Session

to be held Monday, February 3rd,
2025 @ 6:00 pm at the Sunapee
Middle High School Gymnasium
on North Road

Town of Sunapee Deliberative Session

to be held Tuesday, February 4th,
2025 @ 6:00 pm at the Sunapee
Middle High School Gymnasium
on North Road

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SUNAPEE SCHOOL DISTRICT BUDGET

- ◆ Proposed Warrant Articles
- ◆ 2025–2026 Proposed Operating Budget
- ◆ Revenue Report
- ◆ 2025–2026 Default Budget

TOWN OF SUNAPEE MEMORANDUM

TO: All Sunapee Voters
FROM: Shannon Martinez, *Town Manager*
SUBJECT: 2025 Town Meeting Warrant and Meetings

This will be the twenty-eighth year that we will conduct our Town meeting under the “SB–2” rules. The procedure requires two sessions of Town Meeting. The first, or deliberative session, will be held at: 6:00 PM on **Tuesday, February 4th, 2025**, at the Sunapee Middle High School Gymnasium. The second is the Town Meeting on **Tuesday, March 11th, 2025** where residents will vote on the Town’s proposed budget and warrant articles.

This draft warrant article booklet is provided as a courtesy to our residents and is subject to change. Between now and the second session of Town Meeting (“voting session”), there are several opportunities for the language proposed here to change, including at the Deliberative Session (first session of Town Meeting).

Enclosed, please find the warrant articles that will be discussed and, if voted in the affirmative, will move to the ballot. The purpose of the first session is to provide an explanation and allow discussion, debate, and amendments to the proposed operating budget and warrant articles. The deliberative session will decide whether to:

- Add the article to the ballot in its original form, or
- Add the article to the ballot as amended at this session.

Proposed warrant articles may be amended if the amendment remains within the subject matter of the original article. The only articles that cannot be amended are those whose wording is prescribed by law (e.g., zoning amendments). Conversely, articles to raise money for capital reserves (e.g., appropriate \$60,000 toward replacing a fire truck) could be amended to reduce or increase the amount raised for a fire truck but could *not* be amended to purchase a highway department truck. A warrant article cannot be tabled (suspend consideration) or removed from the warrant at the first session. Upon the first session’s completion, all articles, as amended, will be placed on the ballot for voting at the second session (“Voting Session”) of the Town Meeting on **Tuesday, March 11th, 2025**, at the Sherburne Gymnasium.

On March 11th, the polls will be open from 8 AM to 7 PM. Absentee ballots will be available from the Town Clerk if you will not be able to vote in person. It is especially important for voters to attend the first session of the Town Meeting on February 4th, since it serves as an opportunity for community members to discuss the proposed budget and warrant articles before they are moved to the ballot for registered voters to vote on.

Please bring this mailer, annotated with questions, with you to the first session of the Town Meeting, also known as the deliberative session. After the deliberative session, we will send out a sample ballot that reflects any changes made during that session. You can complete the sample ballot in advance to streamline your voting process at the second session of the Town Meeting. Please note that the draft warrant articles may be revised before or during the deliberative session. Therefore, rely on the sample ballot for the final, approved version of the Town warrant.

Please call Sunapee Town Hall – 603–763–2212 – if you have any questions.

Thank you!

BUDGET AND WARRANT DEVELOPMENT PROCESS

The annual Town Meeting involves two sessions; the Deliberative Session which will be held on Tuesday, February 4th, 2025, beginning at 6:00 pm at Sunapee Middle High School, and the Voting Session will be held Tuesday, March 11th, 2025, from 8:00 am to 7:00 pm at the Sherburne Gymnasium.

The 2025 budget process began in September, with Department Heads implementing zero-based budgeting. Unlike traditional budgeting, which adjusts previous budgets, zero-based budgeting starts with a baseline of zero, requiring every expense to be justified and approved as if it were proposed for the first time. Each department was tasked with evaluating its needs and costs, providing detailed justifications for all expenditures. Department Heads submitted their budgets to the Town Manager, and after multiple meetings and discussions, the Town Manager refined the budget for presentation to the Selectboard.

Between September and January, the Advisory Budget Committee (ABC) convened three times, and budget discussions were held at each Selectboard meeting. The ABC and Department Heads reviewed each line item in detail, prioritizing needs and identifying areas for potential cuts. The budget presented at the deliberative session, along with the respective warrant articles, was formally adopted by the Selectboard following the Budget Public Hearing on January 13th, 2025.

During the development of the operating budget and warrant articles, several key priorities emerged. The Town Manager and the ABC prioritized addressing the longstanding underinvestment in capital reserves, all while maintaining fiscal responsibility and ensuring the best possible services for the Town. Additionally, following the completion of a 2024 compensation study, the ABC identified implementing its recommendations as a top priority for the 2025 operating budget.

Simultaneously, proposed zoning amendments were reviewed by the Planning Board in July with the Zoning Board providing feedback. The group discussed many aspects of the zoning ordinance that needed updates and considered feedback from residents. The Planning Board held a public hearing on December 19th, 2024.

CAPITAL RESERVE FUNDS AND UNRESERVED FUND BALANCE

What is a Capital Reserve Fund?

A Capital Reserve Fund is a dedicated savings account held in trust by the Trustees of the Trust Fund. Capital Reserve Funds are used for big-ticket items such as infrastructure improvements, equipment purchases, or building renovations. This spreads the cost of large expenses over multiple years, avoiding a spike in taxes in a single year. Without Capital Reserve Funds, expensive vehicles and equipment, new construction, or renovations would have to be raised through taxes or a municipal bond in a single tax year. Borrowing money for these purposes adds additional costs in the form of interest payments. Both Capital Reserve Funds and borrowing money spread the cost of what is being purchased over multiple years. However, in the case of a Capital Reserve Fund, the town *earns* interest on the funds set aside, versus a municipal bond that requires the Town to *pay* interest. The Trustees of the Trust Funds invest and manage these funds.

What is the unreserved fund balance?

The unreserved fund balance is the difference between assets and liabilities resulting in a surplus or a deficit. A common misconception is that fund balance is a cash account, associated with or correlated to a government's bank account balance. But unlike a personal bank account, a general fund balance is not a "cash-account"; it is a measure of equity between revenues and expenditures.

The Town will strive to maintain an unassigned fund balance in its General Fund equal to 5-17% of the total appropriations of the community (this is calculated by adding the municipality's appropriations, the statewide enhanced education amount, the local school net tax commitment, and the county appropriation). The Selectboard will review this information each year to determine the amount, if any, of unassigned fund balance to use to balance the budget and to reduce the property tax rate.

The Town's unaudited fund balance is \$2,087,930.

SUNAPEE TAX RATE

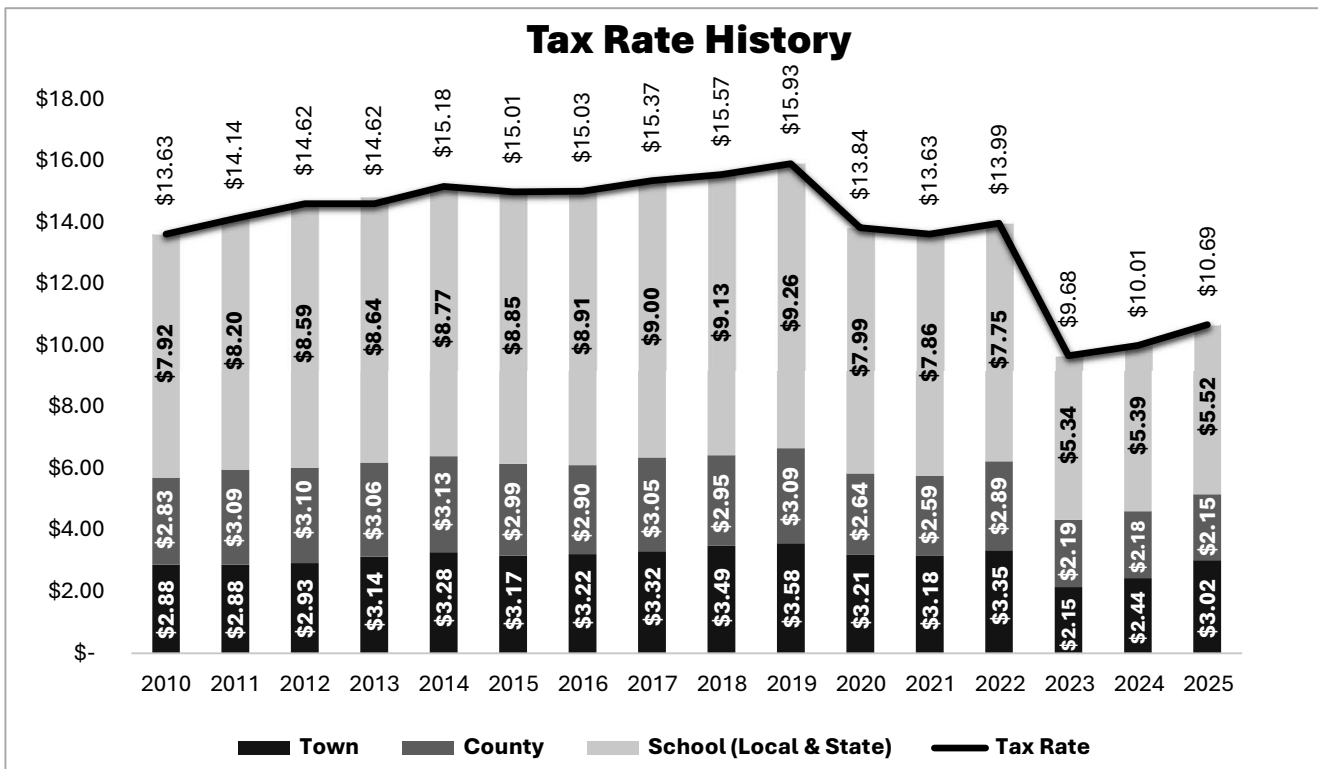
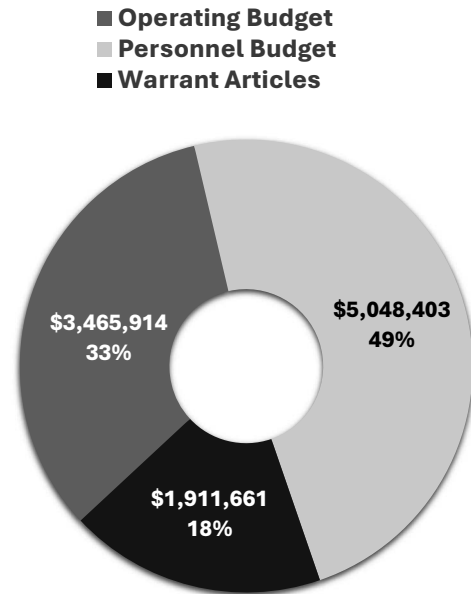
How Is the Property Tax Rate Set?

The property tax rate is set by the Department of Revenue Administration between October and November of each year. The tax rate has four components: Town, Local School, State Education, and County.

The warrant articles with an associated tax impact are included in the \$3.02 municipal portion of the 2025 estimated tax rate.

This rate is assessed for every \$1,000.00 of property valuation. Thus, if your property is valued at \$275,000.00, your tax bill for municipal services is estimated to be \$830.50. If your property is valued at \$500,000.00, your tax bill for municipal services is estimated to be \$1,510.00. If your property is valued at \$1,500,000.00, your tax bill for municipal services is estimated to be \$4,530.00.

Municipal Tax Rate Portions



SUNAPEE TOWN WARRANT

TO THE RESIDENTS OF THE TOWN OF SUNAPEE, County of Sullivan, in the State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet in the Sunapee Middle High School Gymnasium, located on North Road, in said Sunapee, on **Tuesday, the 4th day of February 2025, at 6:00 pm** for the deliberative portion of the Annual Town Meeting, to discuss Articles 1 through 12 and to discuss and amend, if deemed appropriate, Articles 13 through 36, hereinafter set forth. Final voting action on all articles shall take place by ballot on **Tuesday, the 11th day of March 2025**, at the Sherburne Gymnasium, Route 11, in Sunapee. The polls shall be open from 8:00 am to 7:00 pm.

ELECTION OF OFFICIALS

Article 1 Election of Town Officers		
To choose all necessary Town Officers for the ensuing year.		
Vacancies	Office	Term Length
2	Selectboard Members	3 Year Term
1	Treasurer	1 Year Term
1	Cemetery Commissioner	1 Year Term
2	Library Trustees	3 Year Term
1	Trustee of Trust Fund	3 Year Term
2	Planning Board Members	3 Year Term
3	Water and Sewer Commissioners	3 Year Term
2	Zoning Board Members	3 Year Term

NOTE: The filing period for Town Offices is from Wednesday, January 22, 2025, through Friday, January 31, 2025. To learn more about open positions, contact the Town Clerk at joshua@town.sunapee.nh.us or (603) 763-2212 ext. 1017.

PLANNING and ZONING AMENDMENTS

Article 2 Zoning Amendment #1

Shall the town vote for the adoption of Amendment No. 1, proposed by the Planning Board for the Town Zoning Ordinance as follows:

Purpose: Amend Article III – Section 3.50(l)(3) – Special Exceptions - to clarify that the special exception will recognize both the pre-existing status of a property as well as any variance or special exception that may have been previously granted. Also clarify that decks may not be enclosed under this exception.

Suggested Revised Text of Section 3.50(l)(3):

The proposed structure is no higher than the greater of (i) 25' from the finished grade at its highest point within any setback (*decks may not become enclosed space*), (ii) the maximum structure height ~~applicable to the existing structure~~ that may have been permitted by a Special Exception or Variance approved by the Zoning Board of Adjustment, or (iii) *the maximum structure height that may have been pre-existing in any non-conforming area.*

Article 3 Zoning Amendment #2

Shall the town vote for the adoption of Amendment No. 2, proposed by the Planning Board for the Town Zoning Ordinance as follows:

Purpose: Amend Article III – Section 3.50(l)(7) – Special Exceptions - to remove the requirement that Stormwater Plans be submitted with the ZBA application and instead submitted only with the Certificate of Zoning Compliance.

Suggested Revised Text of Section 3.50(l)(7):

If the project is in the Shoreline Overlay District, a drainage and erosion control plan prepared by a licensed professional engineer ~~shall be submitted with the special exception application~~ and an approved Shoreland Water Quality Protection ACT (SWQPA) permit must be obtained *and submitted with the application for prior to the issuance of the Certificate of Zoning Compliance.*

Article 4 Zoning Amendment #3

Shall the town vote for the adoption of Amendment No. 3, proposed by the Planning Board for the Town Zoning Ordinance as follows:

Purpose: Amend Article IV – Section 4.15 – Special Exception Criteria for Uses - to clarify that any use approved by this exception must have frontage on a road or right-of-way meeting town road specifications plus adequate off-street parking.

Suggested Revised Text of Section 4.15 – Special Exception Criteria for Uses:

- (1) That the selected site is an appropriate location for the proposed use.
- (2) ~~That adequate and safe highway access is provided to the proposed site and that there is adequate off-street parking provided for the proposed use.~~ *That the lot has frontage on a road (per definition) or is accessed by a right-of-way with a traveled surface that meets town road specifications per Appendix A of the Sunapee Subdivision Regulations.*
- (3) *That the lot has adequate off-street parking provided for the proposed use per the Appendix of the Sunapee Site Plan Review Regulations.*
- ~~(3)~~(4) That adequate method of sewage disposal is available at the proposed site.
- ~~(4)~~(5) That the proposal will not be detrimental, hazardous, or injurious to the neighborhood.
- ~~(5)~~(6) That the proposed use is consistent with the spirit of the Ordinance and the intent of the Master Plan.

Article 5 Zoning Amendment #4

Shall the town vote for the adoption of Amendment No. 4, proposed by the Planning Board for the Town Zoning Ordinance as follows:

Purpose: Amend Article IV, Section 4.90(C)(4) – Accessory Dwelling Unit - to clarify that the 1000 square foot maximum for any accessory dwelling unit includes only living space.

Suggested Revised Text of Section 4.90(C)(4) – Accessory Dwelling Unit:

- 4) The ADU cannot be larger *have more than 1000 square feet of living space.*

Article 6 Zoning Amendment #5

Shall the town vote for the adoption of Amendment No. 5, proposed by the Planning Board for the Town Zoning Ordinance as follows:

Purpose: Amend Article XI – Definitions – Structures to add Outdoor Generators, Outdoor Commercial Appliances over 25 cubic feet, Outdoor Hot Tubs, and Outdoor Wood Furnaces which must meet fire safety regulations to the definition.

Suggested Revised Text of Article XI – Definitions – Structures:

STRUCTURES – Anything constructed or erected with a fixed location on the ground or attached to something having a fixed location on the ground. Structure includes but is not limited to a house, garage, deck, shed, building, swimming pool, mobile home, billboard, pier, or wharf, *outdoor generators, outdoor commercial appliances over 25 cubic feet, outdoor hot tubs, and outdoor wood furnaces (must meet fire safety regulations).* It shall not include a minor structure or landscaping feature such as a driveways, walkways, patios, rock walls and retaining walls less than 42” in height. It also does not include temporary structures provided they are not on site more than 90 days in a 12 month period, do not exceed 200 square feet and are placed to meet the zoning setback of the district they are located.

Article 7 Zoning Amendment #6

Shall the town vote for the adoption of Amendment No. 6, proposed by the Planning Board for the Town Zoning Ordinance as follows:

Purpose: Amend Article XI – Definitions – Minor Structures to add Building Mounted Heat Pumps, Transformer Boxes and Other Electrical Related equipment, and Pergolas (8' x 10' maximum footprint – *one per lot*) to the definition.

Suggested Revised Text of Article XI – Definitions – Minor Structures:

STRUCTURE, MINOR – A minor structure is exempt from the terms of this Ordinance and shall not require a Certificate of Zoning Compliance. Minor structures shall include the following:

- (1) Fence measuring less than five (5) feet high from the ground surface provided that the fence is constructed in such a manner as to allow the fence owner the ability to maintain both the fence and fence owner's land, if any, on the neighbor's side of the fence.
- (2) Mail Box
- (3) Flag Pole
- (4) Dog House
- (5) Thirty-two (32) square foot open platform and associated stairs, which is no more than four (4) feet off the ground and is used for access to a structure. Only one of these platform/stair structures per lot shall be considered as a minor structure.
- (6) Gym/swing sets for private residential use.
- (7) Pergolas (8' x 10' maximum footprint – *one per lot*)
- (8) Bob houses or ice-fishing shanties that do not exceed 150 square feet
- (9) *Building mounted heat pumps*
- (10) *Transformer boxes and other electrical supply equipment*

Article 8 Zoning Amendment #7

Shall the town vote for the adoption of Amendment No. 7, proposed by the Planning Board for the Town Zoning Ordinance as follows:

Purpose: Amend Article XI – Definitions – Add Off-Street Parking to be defined as any parking outside town or state rights-of-way or private easements.

Suggested Revised Text of Article XI – Definitions – Off-Street Parking:

OFF-STREET PARKING – *Vehicular parking that is located outside of any Town or State Right-of-Way and outside of any private easement granted for the purpose of vehicular access.*

Article 9 Zoning Amendment #8

Shall the town vote for the adoption of Amendment No. 8, proposed by the Planning Board for the Town Zoning Ordinance as follows:

Purpose: Amend Article XI – Definitions – Inns - to clarify what constitutes an Inn and what level of availability an operator must have.

Suggested Revised Text of Article XI – Definitions – Inns:

***INNS** – A ~~single-family dwelling~~ building or buildings in which between two (2) and ten (10) ~~additional~~ individual rooms are ~~used~~ rented to provide transient sleeping accommodations. *The property must have at least one single-family dwelling unit for an owner or operator which may or may not be attached to the rented rooms. Either ~~the landowner does not need to be in residence but~~ or a duly designated operator must be on-site during the operation of the inn. Inns may hold special functions such as weddings, meetings, or other gatherings. Meals may be served to lodging guests or guests at special functions.**

Article 10 Zoning Amendment #9

Shall the town vote for the adoption of Amendment No. 9, proposed by the Planning Board for the Town Zoning Ordinance as follows:

Purpose: Amend Article XI – Definitions – Pre-Existing Non-Conforming Structure - to clarify that the alteration of a non-conforming structure will not cause it to lose its pre-existing, nonconforming status.

Suggested Revised Text of Article XI – Definitions – Pre-Existing Non-Conforming Structure:

***PRE-EXISTING, NON-CONFORMING STRUCTURE** – Any structure existing at the time of passage of this ordinance (March 10, 1987) that does not conform to the dimensional controls set forth in Article III or IV of this ordinance. *Any alteration to the structure per Section 6.14 of this ordinance or that would be otherwise allowed by right will not cause a structure to lose its pre-existing status.**

Article 11 Zoning Amendment #10

Shall the town vote for the adoption of Amendment No. 10, proposed by the Planning Board for the Town Zoning Ordinance as follows:

Purpose: Amend Article XI – Definitions – Day Care: Home Based and Day Care - to bring the ordinance into compliance with a recent change to the RSA requirements for Home-Based Day Care.

Suggested Revised Text of Article XI – Definitions – Day Care: Home Based and Day Care:

DAY CARE: HOME BASED – Pursuant to RSA 672:1 V-a, any home-based Day Care operation that meets the rules of the Department of Health and Human Services (He-C 4002). Such a use will be considered an accessory use to any primary residential use and will not be required to meet the Town of Sunapee Site Plan Review Regulations.

DAY CARE – Any facility used for the supervision and care of children that does not meet the definition of Day Care: Home Based.

Article 12 Zoning Amendment #11

Shall the town vote for the adoption of Amendment No. 11, proposed by the Planning Board for the Town Zoning Ordinance as follows:

Purpose: Amend Article XI – Definitions – Abutter - to bring our ordinance into compliance with a recent change to the RSA requirements for who qualifies as an abutter.

Suggested Revised Text of Article XI – Definitions – Abutter:

ABUTTER – Per RSA 672:3, any person whose property is located in New Hampshire and adjoins or is directly across the street or stream from the land under consideration by the local land use board. “Directly across the street or stream” shall be determined by lines drawn perpendicular from all pairs of corner boundaries along the street or stream of the applicant to pairs of projected points on any property boundary across the street or stream that intersect the perpendicular lines. Any property that lies along the street or stream between each pair of projected points, or is within 50 feet of any projected point shall be considered an abutter. For purposes of receiving testimony only, and not for purposes of notification, the term abutter shall include any person who is able to demonstrate that his land will be directly affected by the proposal under consideration.

TOWN ARTICLES and CAPITAL RESERVE FUNDS

Article 13 Elected Officials' Reports	
To hear the reports of the Sunapee Selectboard, Treasurer, Auditors, Committees, and/or other officers hereto chosen.	
This warrant article does <u>not</u> affect the tax rate.	Recommended by the Selectboard

Article 14 Annual Operating and Default Budgets	
<p>Purpose: The operating budget provides the funding for town personnel, buildings, supplies, and services, ensuring the effective day-to-day functioning of municipal departments, infrastructure maintenance, and delivery of essential programs to the community.</p> <p>Shall the Town raise and appropriate, as an operating budget, not including appropriations by special warrant articles, nor other appropriations voted separately, the amounts as set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein totaling \$10,910,230?</p> <p>Should this article be defeated, the default budget shall be \$10,107,755 which is the same as last year, with certain adjustments required by the previous action of the Town of Sunapee or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.</p>	
This warrant article affects the tax rate. Estimated impact \$2.41 , included the estimated 2025 tax rate of \$3.02.	Recommended by the Selectboard

Article 15 Fire Apparatus and Equipment Capital Reserve Fund	
<p>Purpose: The Fire Apparatus and Equipment Capital Reserve Fund provides funding for the purchase, replacement, and maintenance of fire trucks, emergency vehicles, and firefighting equipment to ensure the safety and readiness of the Sunapee Fire Department.</p> <p>Current monies are anticipated to be used toward the purchase of a new Quint engine/ladder combo truck to replace two current vehicles. The estimated cost of the truck is between \$1.4 and \$1.7 million, inflation depending.</p> <p>Shall the Town raise and appropriate the sum of \$280,000.00 to be added to the Fire Apparatus and Equipment Capital Reserve Fund previously established?</p> <p>(There is currently \$34,681 in said reserve fund.)</p>	
This warrant article affects the tax rate. Estimated impact \$0.11 , included the estimated 2025 tax rate of \$3.02.	Recommended by the Selectboard

Article 16 Highway and Transfer Station Equipment Capital Reserve Fund

Purpose: The Highway and Transfer Station Equipment Capital Reserve Fund provides funding for the purchase, leasing, and replacement of vehicles and equipment for road maintenance, snow removal, and transfer station operations, ensuring the continued efficiency of these services.

Current monies are anticipated to be used toward the purchase of a new plow truck at an estimated cost of \$270,000, inflation depending.

Shall the Town raise and appropriate the sum of \$260,000 to be added to the Highway and Transfer Station Equipment Capital Reserve Fund previously established, and to appoint the Selectboard as agents to expend from said fund.

(There is currently \$13,637.41 in said reserve fund.)

This warrant article affects the tax rate.

Estimated impact **\$0.11**, included the estimated 2025 tax rate of \$3.02.

Recommended by the Selectboard

Article 17 Used Highway Equipment Capital Reserve Fund

Purpose: This Capital Reserve Fund is used for purchasing used equipment for Highway, GGBandG, and Transfer Station operations.

2025 allocations would be used to purchase a boom truck, enabling departments to perform tasks typically outsourced, such as trimming large trees, painting, light pole maintenance, and signage.

Shall the Town raise and appropriate the sum of \$20,000.00 to be added to the Used Highway Equipment Capital Reserve Fund?

(There is currently \$73,282 in said reserve fund.)

This warrant article affects the tax rate.

Estimated impact **\$0.01**, included the estimated 2025 tax rate of \$3.02.

Recommended by the Selectboard

Article 18 Town Roads and Bridges Capital Reserve Fund

Purpose: This Capital Reserve Fund is utilized for the maintenance, repair, replacement, and inspection of all town roads and bridges.

A portion of the 2025 funds would be used for a comprehensive town-wide bridge inspection to develop a prioritized maintenance/repair list. Additional funds may be allocated toward the repair/replacement of the Sargent Road Bridge, Trask Brook Road Bridge, and other Town bridges.

Shall the Town raise and appropriate the sum of \$120,750.00 to be added to the Town Road Bridges Capital Reserve Fund previously established?

(There is currently \$253,057 in said reserve fund.)

This warrant article affects the tax rate.

Estimated impact **\$0.05**, included the estimated 2025 tax rate of \$3.02.

Recommended by the Selectboard

Article 19 Town Buildings Maintenance Capital Reserve Fund

Purpose: The Town Buildings Maintenance Capital Reserve Fund supports the replacement of aging or failing building components.

In 2025, pending Selectboard approval, planned projects include Town Hall renovations, replacing two air conditioner condensers and their associated air handlers at the Safety Services Building, and replacing carpets installed during the building’s construction in 2006.

Shall the Town raise and appropriate the sum of \$57,500.00 to be added to the Town Buildings Maintenance Capital Reserve Fund previously established?

(There is currently \$189,833 in said reserve fund.)

This warrant article affects the tax rate.

Estimated impact **\$0.02**, included the estimated 2025 tax rate of \$3.02.

Recommended by the Selectboard

Article 20 Highway Garage Infrastructure Improvements Capital Reserve Fund

Purpose: The Highway Garage Infrastructure Improvements Capital Reserve Fund provides for the enhancement of highway garage infrastructure.

2025 appropriations would be used for the removal of the old CO₂ system, installing a new clean air system, replacing the chimney, and replacing three garage doors.

Shall the Town raise and appropriate the sum of \$60,000.00 to be added to the Highway Garage Infrastructure Improvements Capital Reserve Fund previously established?

(There is currently \$106,601 in said reserve fund.)

This warrant article affects the tax rate.

Estimated impact **\$0.02**, included the estimated 2025 tax rate of \$3.02.

Recommended by the Selectboard

Article 21 Milfoil Control Non-Capital Reserve Fund

Purpose: The Milfoil Control Capital Reserve Fund supports the ongoing management and control of invasive milfoil in Sunapee’s waterways. This effort helps protect the ecosystem’s health, preserve recreational opportunities, and maintain the natural beauty of the area. The fund offsets costs for our partners, including the Lake Sunapee Protective Association and NH Lakes, whose dedicated staff and volunteers monitor 43 survey areas to prevent invasive plants from becoming established in the lake.

Shall the Town raise and appropriate the sum of \$8,000 to be placed in the Milfoil Control Non–Capital Reserve Fund previously established, and to authorize the transfer said sum from the December 31, 2024, Unassigned Fund Balance?

(There is currently \$14,613 in said reserve fund.)

This warrant article does not affect the tax rate.

Recommended by the Selectboard

Article 22 Cemetery Expendable Trust Fund

Purpose: The Cemetery Expendable Trust Fund supports the maintenance of headstones, plots, and landscaping across Sunapee’s cemeteries.

Shall the Town raise and appropriate the sum of \$2,800 to be added to the Cemetery Expendable Trust Fund previously established for the general maintenance and care of burial lots of the Cemeteries, and to authorize the transfer of said sum from the December 31, 2024, Unassigned Fund Balance?

(There is currently \$79,293 in said trust fund.)

Note: The appropriation of \$2,800 is funded by the sale of burial plots.

This warrant article does not affect the tax rate.

Recommended by the Selectboard

Article 23 Conservation Commission Fund

Purpose: The Sunapee Conservation Commission works to protect and enhance the Town's natural resources, water quality, and open spaces for the benefit of the environment and community.

Shall the Town raise and appropriate the sum of \$20,000.00 to be placed in the Conservation Commission Fund previously established, to be used for conservation purposes in accordance with RSA 36–A?

(There is currently \$336,158 in said fund.)

This warrant article affects the tax rate.

Estimated impact **\$0.01**, included the estimated 2025 tax rate of \$3.02.

Recommended by the Selectboard

Article 24 Town Dock Boat Launch Repair and Maintenance Capital Reserve Fund

Purpose: The funds in this Capital Reserve Fund are used to repair, replace, and expand all town docks and boat launches.

With Selectboard approval, funds from this reserve would be used in 2025 to repair the existing dock in Sunapee Harbor and conduct a feasibility study of the current docks.

In 2026, any remaining funds could be allocated for constructing new docks to accommodate tour boats or for creating additional docking in Sunapee Harbor.

Shall the Town raise and appropriate the sum of \$200,000.00 to be placed in the Town Dock and Boat Launch Repair and Maintenance Capital Reserve Fund previously established?

(There is currently \$204,400 in said reserve fund.)

This warrant article affects the tax rate.

Estimated impact **\$0.08**, included the estimated 2025 tax rate of \$3.02.

Recommended by the Selectboard

Article 25 Veterans Field Capital Reserve Fund

Purpose: The Veterans Field Capital Reserve Fund serves as a critical resource for the ongoing improvement, maintenance, and preservation of Veterans Field.

The proposed enhancements aim to transform the field into a vibrant and multifunctional community space that meets the evolving recreational needs of residents of all ages. Planned improvements include: a dedicated, accessible track for walking, jogging, and Nordic skiing; a multipurpose area for skating, informal sports, and children's play; and pickleball courts to accommodate the rapidly growing sport, providing opportunities for recreation, competition, and community building.

Shall the Town raise and appropriate the sum of \$25,000.00 to be placed in the Veterans Field Capital Reserve Fund previously established?

(There is currently \$123,499 in said reserve fund.)

This warrant article affects the tax rate.

Estimated impact **\$0.01**, included the estimated 2025 tax rate of \$3.02.

Recommended by the Selectboard

Article 26 Dirt Roads Paving Capital Reserve Fund

Purpose: The Dirt Roads Capital Reserve Fund provides funds, pursuant to the provisions of RSA 35:1, to maintain and pave dirt roads throughout the Town.

Shall the Town raise and appropriate the sum of \$15,000 to be added to the Dirt Roads Paving Capital Reserve Fund previously established?

(There is currently \$125,049 in said reserve fund.)

This warrant article affects the tax rate.

Estimated impact **\$0.01**, included the estimated 2025 tax rate of \$3.02.

Recommended by the Selectboard

NEW INITIATIVE ARTICLES

Article 27 Georges Mills Bridge Repair

Purpose: To plan and execute the repair or replacement of the Georges Mills Bridge. Allocations will fully support the reopening the Georges Mills Bridge. Additional funding may be drawn from the Town Roads and Bridges Capital Reserve Fund.

Shall the Town raise and appropriate the sum of \$250,000.00 for the purpose of repairing the Georges Mills Bridge located at Main Street?

This warrant article does not affect the tax rate. (From Fund Balance)

Recommended by the Selectboard

Article 28 Increase Amount Available for Paving Town Roads

Purpose: To ensure that the roads in Sunapee remain safe, durable, and well-maintained, providing reliable transportation for residents and visitors while reducing long-term repair costs.

Shall the Town raise and appropriate the sum of \$250,000.00 for the purpose of reconstructing and paving Town of Sunapee roads?

If approved, it is intended that this funding will remain as part of the operating and default budget.

Note: This appropriation is in addition to Warrant Article #14, the operating budget article.

This warrant article affects the tax rate.

Estimated impact **\$0.10**, included the estimated 2025 tax rate of \$3.02.

Recommended by the Selectboard

Article 29 Ambulance Services

Purpose: To provide the Town with a means of managing rising ambulance service fees.

Shall the town raise and appropriate \$70,000 for the procurement of ambulance services for the Town of Sunapee. Coupled with the \$68,000 in the operating fund, the Town will pay a total of \$132,000 per year for ambulance services in 2025.

If approved, it is intended that this funding will remain as part of the operating and default budget.

This warrant article affects the tax rate.

Estimated impact **\$0.03**, included the estimated 2025 tax rate of \$3.02.

Recommended by the Selectboard

Article 30 Hydroelectric Revenue Fund Transfer

Purpose: The purpose is to fully reimburse the General Fund for all expenses incurred in the daily operations of the Hydroelectric Facility for 2023 and 2024. Under Article 38, passed in 1986, it is mandated that any withdrawals from the Hydroelectric Revenue Fund must be approved by a vote at the Annual Town Meeting.

Shall the Town raise and appropriate the sum of \$272,611 to be added to the Town’s General Operating fund? This sum is to come from the Hydroelectric Revenue Fund and will not be raised from taxation. Further, authorize the Selectboard to service as the agent to expend and approve such transfers henceforth.

This warrant article does not affect the tax rate.

Recommended by the Selectboard

NON-MONETARY ARTICLES

Article 31 Joining the Community Power Initiative

Purpose: The Sunapee Community Power plan is an opt-out/opt-in program that offers more flexible electricity procurement. The plan will initially provide lower electricity rates for Eversource customers, or it will not launch. Initial participation in the plan can be declined, after which enrollment becomes voluntary.

Shall the Town vote to adopt the Sunapee Community Power Plan, to authorize the Selectboard to implement the plan, and to take all action in furtherance thereof, pursuant to RSA 53-E?

This warrant article does not affect the tax rate.

Recommended by the Selectboard

Article 32 Establishing a Special Municipal Transportation Fund for Such Fees (RSA 261:153 VI)

Purpose: This fee provides local dollars used for local projects approved by the local legislative body.

To see if the Town will vote to adopt the provisions of NH RSA 261:153 (VI) to levy an additional motor vehicle registration fee in the amount of \$5.00 to be used to support a municipal transportation improvement fund; and to further provide that the adoption of this article the Town shall establish a Capital Reserve Fund pursuant to RSA Chapter 35 to be known as the Municipal Transportation Improvement Fund, and to name the Selectboard as agents to expend.

The funds shall be used for improvements in the local or regional transportation system including roads, bridges, bicycle and pedestrian facilities, parking and intermodal facilities and public transportation. The funds may be used for engineering, right-of-way acquisition, and construction costs of transportation facilities, and for operating and capital costs of public transportation only. The funds may be used as matching funds for state or federal funds allocated for local or regional transportation improvements. These funds shall not be used to offset any other non-transportation appropriations made by the Town.

This warrant article does not affect the tax rate.

Recommended by the Selectboard

Article 33 Fire Department Revolving Fund

Purpose: A revolving fund for a New Hampshire fire department is a fund that is used to pay for fire and EMS expenses.

Shall the Town vote to establish a revolving fund pursuant to RSA 31:95-h for the purpose of Fire Department Special Detail wages, benefits, administrative costs, supplies, equipment, and apparatus?

Further, all revenues received for fire department special details will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year and shall not be considered part of the Town’s General Fund Balance. The Town Treasurer shall have custody of all monies in the fund and shall pay out the same only upon order of the Selectboard and no further approval is required by the legislative body to expend. After payment of fire department special detail wages, benefits, administrative costs, supplies and other equipment, the fund may also be used for the purpose of purchasing apparatus and equipment for the department ensuring their ability to continue to provide special detail services. Such funds may be expended only for the purpose for which the fund was created.

This warrant article does not affect the tax rate.

Recommended by the Selectboard

Article 34 Transfer Station Revolving Fund

Purpose: A transfer station revolving fund is a fund that covers the costs of disposing of fee-based items at a transfer station. The fund is established by a town vote and is replenished by fees collected at the transfer station.

Shall the Town vote to establish the Transfer Station/Recycling Center Revolving Fund pursuant to 31:95-h, for the purpose of facilitating, maintaining, and encouraging recycling as defined in RSA 149-M:4?

All revenues received at the Sunapee Transfer Station from the sales of recycling commodities, fees, charges, and other income derived from the activities or service offered by the Transfer Station/Recycling Center will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general fund balance. The town treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the governing body, and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created which include repairs, equipment, supplies, building needs and all costs incurred for designated operations. This authorization will stay in effect until rescinded.

This warrant article does not affect the tax rate.

Recommended by the Selectboard

PETITION WARRANT ARTICLES

Article 35 Petition Warrant Article - Property Taxes for Private Education: A Call for Responsible Use

Whereas, taxpayers have a right to know how their money is spent and deserve clear, verifiable evidence that it is being spent wisely and delivering results; and

Whereas, taxpayer dollars are being diverted from public schools to private and religious education through Education Freedom Accounts (vouchers), and this shift does NOT reduce public school expenses, leaving local taxpayers to cover the difference through higher property taxes; and

Whereas, unlike public schools, private education funded by taxpayers through vouchers lacks key accountability measures, such as reporting how funds are used, tracking student performance, ensuring services for students with disabilities, conducting background checks for staff, and adherence to minimum standards;

Therefore, we, the voters of Sunapee New Hampshire, call on our state elected officials to uphold their duty to fiscal responsibility by rejecting any expansion of taxpayer funding for private education until we have full accountability, transparency, and a sustainable funding plan that ensures no further strain on public schools or local property taxpayers.

We further direct the town of Sunapee's Selectboard to deliver this warrant article and the results in writing to New Hampshire's Governor and members of the State Legislature within thirty days of this vote.

Article 36 Petition Warrant Article #1

In order to uphold ethics and transparency in Sunapee's town government, shall the Sunapee Selectboard establish an Ethics Advisory Committee comprised of 3-5 Sunapee residents, (none of whom are Sunapee employees or paid vendors, nor serving concurrently on Sunapee boards, committees, or wards), purposed to consult and review policies, procedures and related issues pertinent to the Town's Code of Ethics, Conflicts of Interest and Right to Know requests, providing advisory comment to all elected boards.

2025 Town Warrant Articles Summary							
Description	FY25 Proposed Appropriation	FY24 Appropriation	Current Balance as of 11/30/24	Balance (if budget passes) - TOTAL FUNDS	New Tax dollars to be raised in 2025	Revenue Offset/ No tax increase	Tax Rate Impact
Budget Authorization	\$8,514,316.43	-	-	-	\$8,514,316.43	\$2,519,822	\$2.41
Add to Fire Apparatus and Equipment	\$280,000	-	\$34,681	\$314,681	\$280,000	-	\$0.11
Add to Highway and Transfer Station	\$260,000	\$141,750	\$13,637.41	\$273,637.41	\$260,000	-	\$0.11
Add to Used Highway Equipment Capital Reserve	\$20,000	\$26,250	\$73,282	\$93,282	\$20,000	-	\$0.01
Add to Town Road Bridges Capital Reserve	\$120,750	\$105,000	\$253,057	\$373,807	\$120,750	-	\$0.05
Add to Town Buildings Maintenance	\$57,500	\$50,000	\$189,833	\$247,333	\$57,500	-	\$0.02
Add to Highway Garage Infrastructure	\$60,000	-	\$106,601	\$166,601	\$60,000	-	\$0.02
Add to Milfoil Control Non-Capital Reserve Fund (From the Non-Capital Reserve Fund Balance)	\$8,000	\$8,000	\$14,613	\$22,613	-	\$8,000	-
Cemetery (From General Fund to Cem. Trust Fund)	\$2,800	\$4,200	\$79,293.00	\$82,093	-	\$2,800	-
Conservation Fund	\$20,000	\$10,000	\$336,158	\$356,158	\$20,000	-	\$0.01
Add to Town Dock and Boat Launch Repair and Maintenance Capital Reserve	\$200,000	\$200,000	\$204,400	\$404,400	\$200,000	-	\$0.08
Veterans Field Repairs	\$25,000	\$50,000	\$123,499	\$148,499	\$25,000	-	\$0.01
Add to the Dirt Roads Paving Capital Reserve Fund	\$15,000	-	\$ 125,049	\$140,049	\$15,000	-	\$0.01
Renovate Georges Mills Bridge (From Fund Balance)	\$250,000	-	-	-	-	\$250,000	-
Increase Amount Available for Paving Town Roads	\$250,000	-	-	\$250,000	\$250,000	-	\$0.10
Ambulance Contract	\$70,000	-	-	\$70,000	\$70,000	-	\$0.03
Overlay and Credits	\$106,500	-	-	\$106,500	\$106,500	-	\$0.04
Hydro Transfer	\$272,611	-	-	\$272,611	-	\$272,611	-
Monetary Articles							
Joining the Community Power Initiative							
Establishing a Special Municipal Transportation Fund for Such Fees under RSA 261:153 VI							
Establish a revolving fund for the Fire Department under RSA 31:95-H							
Establish a revolving fund for the Transfer Station under RSA 31:95-H							
TOTALS:	\$2,018,161				\$1,484,750	\$533,411	\$3.02
Non-Monetary Articles							

COMPARATIVE STATEMENT OF REVENUES

		2021 Per 434-R	2022 Per 434-R	2023 Per 434-R	2024 Per 434-R	2025 Projected
TAXES						
3120	Land Use Change Tax	\$14,000	\$48,000	\$6,500	\$39,350	\$25,000
3185	Yield Taxes	\$4,000.00	\$2,000.00	\$1,000.00	\$3,225.00	\$3,500
3186	Payment in Lieu of Taxes	-	-	-	-	-
3189	Other Taxes	-	-	-	-	-
3190	Interest and Penalties on Delinquent Taxes	\$33,000	40,000	\$30,000	\$38,000	\$30,000
3187	Excavation Tax	\$350	-	-	-	-
LICENSES, PERMITS and FEES						
3210	Business License and Permits	\$780	\$1,280	\$1,280	\$900	\$800
3220	Motor Vehicle Permit Fees	\$1,085,000	\$1,067,000	\$1,020,000	\$1,260,000	\$1,200,000
3230	Building Permits	\$45,400	\$46,200	\$60,000	\$77,000	\$75,000
3290	Other Licenses, Permits and Fees	\$24,800	\$18,800	\$20,800	\$20,000	\$20,000
FROM FEDERAL						
3311	House and Urban Development	-	-	-	-	-
FROM STATE						
3351	Shared Revenues	-	-	-	-	-
3352	Meals and Room Tax Distribution	\$257,424	294,330	\$317,315	\$328,015	\$328,015
3353	Highway Block Grant	\$120,131	122,420	\$121,933	\$122,507	\$122,507
3354	Water Pollution Grant	\$7,508	7,508	\$12,000	\$14,805	\$13,000
3359	Other	\$21,967	31,603	\$21,921	\$21,921	-
3379	Intergovernmental Revenue	\$109,054	110,000	\$120,000	\$140,000	\$140,000
CHARGES FOR SERVICES						
3401-3406	Income from Departments	\$135,000	130,000	\$57,000	\$90,000	\$90,000
3409	Other Charges	\$2,450	6,200	\$6,200	\$3,850	\$3,500
MISCELLANEOUS REVENUES						
3501	Sale of Municipal Property	\$8,800	-	\$11,000	-	-
3502	Interest on Investments	\$53,000	\$35,000	\$35,000	\$65,000	\$60,000
3503-3509	Other	\$24,000	\$15,000	\$9,000	\$15,000	\$15,000
INTERFUND OPERATING TRANSFERS IN						
3912	From Special Revenue Funds	-	-	-	-	-
3913	From Capital Projects Funds	-	-	-	-	-
3914	From Enterprise Funds	-	-	-	-	-
	<i>Sewer (Offset)</i>	\$1,186,075	\$1,279,643	\$1,344,887	\$1,379,996	\$1,493,983
	<i>Water (Offset)</i>	\$543,588	\$565,773	\$605,518	\$588,977	\$615,448
	<i>Electric (Offset)</i>	\$335,106	\$225,307	\$227,683	\$273,482	\$273,482
3915	From Capital Reserve Funds	\$224,200	\$195,000	\$335,000	\$575,000	-
3916	From Trust and Agency Funds	-	-	-	-	-
OTHER FINANCING SOURCES						
3934	Proceeds from Long Term Bonds	-	-	\$2,148,000	\$1,150,000	-
SUBTOTAL OF REVENUES		\$4,235,633	\$4,241,064	\$6,512,037	\$6,207,028	\$4,509,235
Fund Balance to Reduce Taxes		\$250,000	\$500,000	\$850,000	\$550,000	-
Voted from Surplus		\$55,585	\$84,300	\$3,800	\$24,900	-
NET REVENUES		\$4,541,218	\$4,825,364	\$7,365,837	\$6,781,928	\$4,509,235

COMPARATIVE STATEMENT OF EXPENDITURES (2024 UNAUDITED)

	2022 Budget	2022 Actual	2023 Voted Appropriation	2023 Actual	2024 Voted Appropriation	2024 Actual	FY25 Proposed Request	% Change
TOWN HALL								
General Government: Executive	\$325,454.88	\$327,856.48	\$335,472.88	\$234,157.62	\$393,757.58	\$370,142.63	\$422,972.46	7.42%
Town Clerk Tax Collector	\$265,906.76	\$261,219.73	\$235,982.01	\$179,417.68	\$265,095.45	\$253,952.56	\$283,371.96	7%
Elections	\$14,663.00	\$10,838.62	\$9,609.73	\$5,753.21	\$25,946.43	\$17,178.12	\$22,760.00	-12%
Financial Administration	\$357,039.81	\$441,293.69	\$508,384.66	\$401,878.76	\$485,405.89	\$382,870.39	\$485,827.48	0%
Revaluation Of Property	\$101,300.56	\$73,043.10	\$105,000.00	\$75,583.24	\$110,000.00	\$110,000.00	\$119,600.00	9%
Legal Expenses	\$18,000.00	\$66,934.47	\$20,000.00	\$36,448.49	\$55,000.00	\$52,407.92	\$55,000.00	0%
Personnel Administration	\$1,000.00	\$9,531.36	\$1,000.00	\$13,752.47	\$15,000.00	\$1,840.91	\$-	-100%
Land Use and Planning	\$290,399.34	\$135,666.88	\$379,758.13	\$224,732.17	\$425,648.95	\$409,064.70	\$399,272.79	-6%
Insurance Not Otherwise Allocated	\$8,068.00	\$6,983.42	\$12,472.86	\$11,697.01	\$12,847.05	\$12,847.05	\$15,000.00	17%
Advertising And Regional Association	\$13,890.00	\$12,489.79	\$14,769.51	\$15,578.38	\$17,014.64	\$16,755.61	\$16,758.30	-2%
Other General Government	\$31,968.15	\$54,137.48	\$31,979.03	\$19,123.97	\$32,003.88	\$31,807.51	\$40,310.00	26%
Health: Administration	\$462.00	\$818.43	\$1,761.00	\$1,025.58	\$10,091.97	\$4,585.27	\$9,839.00	-3%
Pest Control	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$-	\$-	-100%
Direct Assistance	\$43,149.43	\$28,392.79	\$47,360.00	\$26,366.97	\$44,011.88	\$31,803.09	\$45,568.00	4%
Patriotic Purposes	\$300.00	\$49.94	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	0%
Conservation: Administration	\$4,500.00	\$4,323.00	\$5,300.00	\$2,389.35	\$5,300.00	\$5,300.00	\$5,400.00	2%
Debit Service: Principal - Long-Term Bonds And Notes	\$135,328.00	\$729,931.17	\$94,105.00	\$94,104.10	\$96,900.00	\$96,852.05	\$97,850.00	1%
Interest - Long-Term Bonds And Notes	\$38,593.87	\$33,428.91	\$40,953.00	\$39,011.55	\$37,472.00	\$35,719.74	\$36,250.00	-3%
Interest On Tax And Revenue Anticipation Notes	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$-	\$1,000.00	0%
Capital Outlay: Land And Improvements								
GOVERNMENT BUILDINGS								
General Government Buildings	\$313,903.54	\$300,202.33	\$391,308.40	\$272,252.21	\$460,356.13	\$452,859.86	\$578,126.46	26%
Cemeteries	\$14,392.50	\$11,470.88	\$15,875.70	\$4,780.15	\$15,364.49	\$9,990.94	\$16,334.00	6%
SAFETY								
Public Safety: Police	\$977,825.58	\$958,619.11	\$1,041,333.04	\$718,347.97	\$1,088,425.84	\$1,067,214.67	\$1,155,103.26	6%
Ambulance	\$64,980.30	\$63,743.00	\$66,300.00	\$66,293.00	\$67,000.00	\$67,000.00	\$69,000.00	3%
Fire	\$373,948.96	\$346,431.58	\$395,360.67	\$219,265.83	\$464,769.48	\$411,273.77	\$480,524.00	3%
Safety Services Building	\$147,100.00	\$139,504.72	\$153,718.64	\$127,502.29	\$155,652.46	\$147,844.84	\$190,615.77	22%
Emergency Management	\$500.00	\$308.96	\$500.00	\$164.68	\$510.00	\$147.00	\$4,000.00	684%
Health Agencies And Hospitals	\$15,176.00	\$15,024.00	\$15,000.00	\$9,224.00	\$20,800.00	\$15,024.00	\$15,709.00	-24%
HIGHWAY								
Highway And Streets	\$1,948,883.05	\$1,974,241.86	\$2,060,071.18	\$1,084,380.40	\$2,135,387.27	\$2,049,459.18	\$2,313,762.84	8%
Street Lights	\$15,000.00	\$10,380.98	\$15,000.00	\$7,251.27	\$16,500.00	\$12,173.89	\$16,500.00	0%
TRANSFER STATION								
Solid Waste Disposal	\$640,287.65	\$552,193.02	\$595,853.85	\$471,462.18	\$669,752.19	\$650,706.41	717,587.92	7%
PARKS and RECREATION								
Parks And Recreation	\$199,553.52	\$155,997.94	\$206,537.70	\$167,956.82	\$266,511.85	\$271,759.41	\$258,770.00	-3%
Other Culture And Recreation	\$5,000.00	\$5,000.00	\$6,500.00	\$5,000.00	\$6,800.00	\$6,800.00	\$7,300.00	3%
LIBRARY								
Library	\$470,813.52	\$420,220.27	\$535,987.31	\$391,514.80	\$576,712.85	\$539,340.33	\$634,203.20	10%
TOTAL EXPENDITURES:	\$6,838,888.42	\$7,646,884.75	\$7,345,054.30	\$4,926,716.15	\$7,977,838.28	\$7,535,021.85	\$8,514,616.43	6.72%

2025 TAX RATE ESTIMATED COMPUTATION

2024 TOWN PORTION

Appropriations	\$ 12,585,114.00	
Less: Revenues	\$ (6,207,029.00)	
Less: Fund Balance Surplus voted	\$ (24,900.00)	
Less: Fund Balance to Reduce Tax	\$ (550,000.00)	
Add: Overlay	\$ 36,124.00	
Add: War Service Credits	\$ 71,500.00	
Net Town Appropriation	\$ 5,910,810.00	2024 Tax Rate \$2.44

Net Assessed Valuation 2024	
All Other Tax (Grand List)	\$2,418,617,416.00

(AS PROPOSED)

2025 ESTIMATED TOWN PORTION

Appropriations	\$ 12,821,891.00	
Less: Revenues	\$ (4,509,235.00)	
Less: Fund Balance to Reduce Tax	\$ (500,000.00)	
Less Fund Balance Surplus Voted	\$ (533,411.00)	
Add: Overlay	\$ 35,000.00	
Add: War Service Credits	\$ 71,500.00	
Net Town Appropriation	\$ 7,385,745.00	2025 Estimated Tax Rate \$3.02

Estimated Net Assessed Valuation 2025	
All Other Tax (Grand List)	\$ 2,442,803,590.00

This represents an estimated rate increase of \$.58. This includes all articles, with \$533,411 being voted directly from the Fund Balance and using an additional \$500,000 of the Fund Balance to reduce taxes. This rate only applies if both the operating budget and all proposed warrant articles pass.



SAU #85 SUNAPEE SCHOOL DISTRICT BUDGET

2025-2026

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- **2025-2026 Proposed Operating Budget**
- **Revenue Report**
- **2025-2026 Default Budget**

DRAFT
SUNAPEE SCHOOL DISTRICT WARRANT
2025-2026

To the inhabitants of the School District of the Town of Sunapee qualified to vote upon District affairs:

You are hereby notified to meet at the Sunapee Middle High School Gymnasium on 10 North Rd in said Sunapee, New Hampshire on Monday, February 3, 2025, at 6 PM for the first session of the Annual School District Meeting to deliberate upon the articles, and to meet again at the David W. Sherburne Gymnasium located on Route 11 in said Sunapee, New Hampshire on Tuesday, March 11, 2025, between the hours of 8 AM and 7 PM for the second session of the Annual School District Meeting to vote by ballot upon the following articles:

1. To choose a clerk, treasurer, and moderator for one-year terms, and two members of the School Board for the ensuing three years.
2. To hear reports of agents, auditors, and committees or officers heretofore chosen.
3. Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purposes set forth therein, totaling Fourteen Million, Nine Hundred Sixty-One Thousand, Three Hundred Thirty-One Dollars (\$14,961,331)? Should this article be defeated, the default budget shall be Fourteen Million, Seven Hundred Ninety-Four Thousand, One Hundred Fifty-Five Dollars (\$14,794,155), which is the same as last year, with certain adjustments required by previous action of the District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only?
 (The School Board Recommends Approval) (Estimated. Tax Impact: \$0.11)
4. Shall the District approve the cost items included in the collective bargaining agreement reached between the Sunapee School Board and the Sunapee Teachers Association, which calls for the following increases and benefits at current staffing levels totaling:

Account	2025-2026	2026-2027	2027-2028
Salaries	\$ 191,199	\$181,842	\$198,678
Retirement & Taxes	\$ 52,179	\$49,625	\$54,219
Health Ins. Savings	(\$ 29,886)		
Total	\$213,492	\$231,467	\$252,897

And further raise and appropriate the sum of Two Hundred Thirteen Thousand, Four Hundred, Ninety-Two Dollars (\$213,492) for the 2025-2026 fiscal year, such sum represents the additional costs attributable to the increase in salaries and benefits contained within the bargaining agreement over those that would be paid at current staffing levels. The costs for the years of the agreement beyond the upcoming 2025-2026 fiscal year will be included in the operating budget proposal each of those years.
 (The School Board Recommends Approval) (Est. Tax Impact: \$.09)

5. Shall the District, if Article 4 is defeated, authorize the Sunapee School Board to call one special meeting, at its option, to address Article 4 cost items only?
 (The School Board Recommends Approval)

DRAFT
SUNAPEE SCHOOL DISTRICT WARRANT
2025-2026

6. Shall the District raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be placed in the Sunapee Special Education Capital Reserve Fund previously established, with said sum to come from the unassigned fund balance at year-end (June 30, 2025)?
(The School Board Recommends Approval) (Estimated Tax Impact: \$.00)
7. Shall the District raise and appropriate the sum of Forty-Five Thousand Dollars (\$45,000) to be placed in the Sunapee Middle High School Heating Ventilation, Circulation Capital Reserve Fund, previously established, with said sum to come from the unassigned fund balance at years end (June 30, 2025)?
(The School Board Recommends Approval) (Estimated Tax Impact: \$.00)
8. Shall the District raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) to be placed into the Technology Capital Reserve Fund, previously established with said sum to come from the unassigned fund balance at year-end (June 30, 2025)?
(The School Board Recommends Approval) (Estimated Tax Impact: .00)
9. Shall the District raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be placed in the Sunapee Central Elementary School Educational Space Renovation Capital Reserve Fund, previously established, with said sum to come from the unassigned fund balance at years end (June 30, 2025)?
(The School Board Recommends Approval) (Estimated Tax Impact: \$.00)
10. Shall the District raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be placed in the Sunapee Grounds Capital Reserve Fund, previously established, with said sum to come from the unassigned fund balance at year-end (June 30, 2025)?
(The School Board Recommends Approval) (Estimated Tax Impact: \$.00)
11. To transact any other business which may legally come before the meeting.

Sunapee School District

25-26 OPERATING BUDGET

Fiscal Year: 2024-2025

From Date: 12/1/2024 To Date: 12/31/2024

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

Definition: 1. Proposed 2025-2026

Account	Description	FY 23-24 Budget	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed	Dollar Difference	Percent Difference
100.1100.112.11.000000	SALARIES, TCHRS, E	\$1,261,408.00	\$1,273,219.71	\$1,323,779.00	\$1,355,902.00	\$32,123.00	2.43
100.1100.112.30.000000	SALARIES, TCHRS, MH	\$1,695,632.00	\$1,676,770.97	\$1,708,050.00	\$1,726,677.00	\$18,627.00	1.09
100.1100.114.11.000000	WAGES, PARAS, E	\$37,021.00	\$6,979.68	\$25,283.00	\$26,035.00	\$752.00	2.97
100.1100.114.30.000000	WAGES, PARAS MH	\$20,185.00	\$25,010.76	\$25,567.00	\$56,429.00	\$30,862.00	120.71
100.1100.122.00.000000	SALARIES-SUBSTITUTES	\$60,000.00	\$82,956.00	\$60,000.00	\$60,000.00	\$0.00	0.00
100.1100.330.11.000000	CONT SRV, E	\$5,000.00	\$6,672.94	\$5,000.00	\$5,500.00	\$500.00	10.00
100.1100.330.30.000000	CONT SRV, MHS	\$9,600.00	\$10,643.10	\$9,600.00	\$9,600.00	\$0.00	0.00
100.1100.610.11.000000	SUPPLIES, E	\$21,000.00	\$24,187.73	\$25,000.00	\$26,000.00	\$1,000.00	4.00
100.1100.610.30.000000	SUPPLIES, MH	\$57,450.00	\$43,704.28	\$54,450.00	\$52,000.00	(\$2,450.00)	(4.50)
100.1100.641.11.000000	PRINT MEDIA, E	\$9,800.00	\$2,534.31	\$10,565.00	\$12,650.00	\$2,085.00	19.73
100.1100.641.30.000000	PRINT MEDIA, MH	\$6,300.00	\$6,224.33	\$6,300.00	\$6,300.00	\$0.00	0.00
100.1100.650.30.000000	SOFTWARE, MH	\$8,500.00	\$6,464.10	\$8,500.00	\$5,000.00	(\$3,500.00)	(41.18)
100.1100.730.11.000000	EQUIP, E	\$3,940.00	\$3,048.31	\$6,125.00	\$8,600.00	\$2,475.00	40.41
100.1100.730.30.000000	EQUIP, MHS	\$10,900.00	\$3,752.09	\$6,600.00	\$14,600.00	\$8,000.00	121.21
Func: INSTRUCTION-REGULAR EDUCATION - 1100		\$3,206,736.00	\$3,172,168.31	\$3,274,819.00	\$3,365,293.00	\$90,474.00	2.76
100.1200.111.00.000000	SALARIES SPED, ADMIN.	\$108,150.00	\$94,616.54	\$96,820.00	\$101,182.00	\$4,362.00	4.51
100.1200.112.11.000000	SALARIES, TE SPED, E	\$244,315.00	\$48,006.00	\$119,186.00	\$207,451.00	\$88,265.00	74.06
100.1200.112.30.000000	SALARIES, SPED, HS	\$250,569.00	\$272,145.03	\$230,048.00	\$230,048.00	\$0.00	0.00
100.1200.114.11.000000	SALARIES, SPED P, E	\$184,783.00	\$244,071.36	\$246,050.00	\$276,863.00	\$30,813.00	12.52

Sunapee School District

25-26 OPERATING BUDGET

Fiscal Year: 2024-2025

Print accounts with zero balance
 Round to whole dollars
 Account on new page

Exclude inactive accounts with zero balance

From Date: 12/1/2024

To Date: 12/31/2024

Definition: 1. Proposed 2025-2026

Account	Description	FY 23-24 Budget	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed	Dollar Difference	Percent Difference
100.1200.114.30.000000	SALARIES, SPED P, MHS	\$160,409.00	\$80,071.25	\$113,566.00	\$87,586.00	(\$25,980.00)	(22.88)
100.1200.115.00.000000	SALARIES, SPED, ADMN ASSNT	\$48,204.00	\$50,019.00	\$48,204.00	\$55,702.00	\$7,498.00	15.55
100.1200.330.00.000000	CONTRACTED SERVICES	\$49,000.00	\$61,984.69	\$33,000.00	\$40,000.00	\$7,000.00	21.21
100.1200.561.00.000000	TUITION, SPED NH LEA, OOD, SSD	\$50,000.00	\$36,010.99	\$30,000.00	\$15,000.00	(\$15,000.00)	(50.00)
100.1200.564.00.000000	TUITION, SPED, NP, OOD	\$550,000.00	\$962,921.34	\$625,000.00	\$600,000.00	(\$25,000.00)	(4.00)
100.1200.580.00.000000	TRAVEL, SPED DTR	\$4,500.00	\$1,846.18	\$4,500.00	\$4,500.00	\$0.00	0.00
100.1200.610.11.000000	SUPPLIES, SPED, E	\$1,200.00	\$1,285.65	\$1,200.00	\$1,500.00	\$300.00	25.00
100.1200.610.30.000000	SUPPLIES, SPED, MHS	\$1,200.00	\$579.23	\$1,200.00	\$1,200.00	\$0.00	0.00
100.1200.641.11.000000	PRINT MEDIA, SPED, E	\$400.00	\$146.90	\$400.00	\$400.00	\$0.00	0.00
100.1200.641.30.000000	PRINT MEDIA, SPED, MHS	\$400.00	\$238.92	\$400.00	\$400.00	\$0.00	0.00
100.1200.650.00.000000	Software, SPED	\$13,000.00	\$10,179.75	\$13,000.00	\$13,000.00	\$0.00	0.00
100.1200.730.11.000000	EQUIP SPED, E	\$1,200.00	\$1,021.36	\$1,200.00	\$1,200.00	\$0.00	0.00
100.1200.730.30.000000	EQUIP SPED, MHS	\$400.00	\$200.00	\$400.00	\$400.00	\$0.00	0.00
100.1200.810.00.000000	DUES & FEES, SPED, SSD	\$2,500.00	\$2,091.00	\$2,500.00	\$2,500.00	\$0.00	0.00
Func: INSTRUCTION-SPECIAL ED PROGRAMS - 1200		\$1,670,230.00	\$1,867,435.19	\$1,566,674.00	\$1,638,932.00	\$72,258.00	4.61
100.1260.112.00.000000	ESOL SALARY	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00
100.1260.323.00.000000	ESOL CONT SRV	\$5,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00
100.1260.610.00.000000	ESOL SUPPLIES	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00
Func: INSTRUCTION-BILINGUAL - 1260		\$5,000.00	\$0.00	\$6,500.00	\$6,500.00	\$0.00	0.00

Sunapee School District

25-26 OPERATING BUDGET

Fiscal Year: 2024-2025

From Date: 12/1/2024 To Date: 12/31/2024

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

Definition: 1. Proposed 2025-2026

Account	Description	FY 23-24 Budget	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed	Dollar Difference	Percent Difference
100.1300.561.30.000000	TUITION, VOC PRO SRVR TECH CNTR	\$10,000.00	\$21,507.32	\$10,000.00	\$21,500.00	\$11,500.00	115.00
Func: INSTRUCTION-VOCATIONAL PROGRAMS - 1300		\$10,000.00	\$21,507.32	\$10,000.00	\$21,500.00	\$11,500.00	115.00
100.1410.112.11.000000	SALARIES, CO-CURR, E	\$16,182.00	\$2,463.39	\$16,182.00	\$8,000.00	(\$8,182.00)	(50.56)
100.1410.112.30.000000	SALARIES, CO-CURR, MHS	\$53,523.00	\$39,021.09	\$53,523.00	\$32,233.00	(\$21,290.00)	(39.78)
100.1410.330.11.000000	CONT SRV, CO CURRICULAR	\$3,395.00	\$2,993.84	\$11,900.00	\$7,375.00	(\$4,525.00)	(38.03)
100.1410.610.11.000000	SUPPLIES, CO CURR, E	\$1,800.00	\$826.37	\$1,800.00	\$2,150.00	\$350.00	19.44
100.1410.610.30.000000	SUPPLIES, CO CURRIC	\$24,600.00	\$25,152.29	\$24,300.00	\$25,950.00	\$1,650.00	6.79
Func: INSTRUCTION-CO-CURRICULAR ACTIVITIES - 1410		\$99,500.00	\$71,456.98	\$107,705.00	\$75,708.00	(\$31,997.00)	(29.71)
100.1420.116.30.100000	SALARIES, ATHL COACH, MHS	\$70,000.00	\$82,763.15	\$70,000.00	\$85,771.00	\$15,771.00	22.53
100.1420.390.30.000000	SRVCS, GAME OFF, MHS	\$25,000.00	\$24,810.00	\$24,000.00	\$25,000.00	\$1,000.00	4.17
100.1420.560.30.000000	TRAVEL, ATHL, MHS	\$1,200.00	\$1,319.07	\$1,200.00	\$1,300.00	\$100.00	8.33
100.1420.610.30.000000	SUPPLIES, ATHL, MHS	\$23,150.00	\$23,261.62	\$24,000.00	\$26,300.00	\$2,300.00	9.58
100.1420.810.30.000000	DUES & FEES, ATHL, MHS	\$5,000.00	\$5,600.00	\$5,000.00	\$5,600.00	\$600.00	12.00
Func: INSTRUCTION-ATHLETIC - 1420		\$124,350.00	\$137,753.84	\$124,200.00	\$143,971.00	\$19,771.00	15.92
100.1430.112.11.000000	SALARIES, SUM SCH, E	\$15,000.00	\$18,778.06	\$36,784.00	\$36,784.00	\$0.00	0.00
100.1430.112.30.000000	SALARIES, SUM SCH, MHS	\$23,000.00	\$9,358.24	\$5,900.00	\$5,900.00	\$0.00	0.00
Func: INSTRUCTION-SUMMER SCHOOL - 1430		\$38,000.00	\$28,136.30	\$42,684.00	\$42,684.00	\$0.00	0.00

Sunapee School District

25-26 OPERATING BUDGET

Fiscal Year: 2024-2025

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

From Date: 12/1/2024

To Date: 12/31/2024

Definition: 1. Proposed 2025-2026

Account	Description	FY 23-24 Budget	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed	Dollar Difference	Percent Difference
100.2113.113.00.000000	SALARIES, ADJUSTMENT COUNSELOR	\$98,850.00	\$104,333.24	\$77,670.00	\$139,050.00	\$61,380.00	79.03
100.2113.323.00.000000	CONT SRV, ADJ COUN	\$1,000.00	\$149.00	\$1,000.00	\$1,000.00	\$0.00	0.00
100.2113.610.00.000000	SUPPLIES, ADJ COUN	\$500.00	\$1,936.40	\$500.00	\$2,000.00	\$1,500.00	300.00
Func: Adjustment Counselso - 2113		\$100,350.00	\$106,418.64	\$79,170.00	\$142,050.00	\$62,880.00	79.42
100.2120.112.11.000000	SALARIES, GUID, E	\$91,703.00	\$70,003.00	\$89,875.00	\$74,068.00	(\$15,807.00)	(17.59)
100.2120.112.30.000000	SALARIES, GUID, MHS	\$202,597.00	\$180,897.00	\$198,849.00	\$183,042.00	(\$15,807.00)	(7.95)
100.2120.115.30.000000	SALARIES, GUID SEC, MHS	\$50,155.00	\$51,591.30	\$53,058.00	\$54,575.00	\$1,517.00	2.86
100.2120.329.30.000000	TESTING, GUID, MHS	\$4,500.00	\$12,770.43	\$4,500.00	\$10,300.00	\$5,800.00	128.89
100.2120.580.30.000000	TRAVEL, GUID, HS	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	0.00
100.2120.610.11.000000	SUPPLIES, GUID, E	\$150.00	\$126.50	\$1,100.00	\$400.00	(\$700.00)	(63.64)
100.2120.610.30.000000	SUPPLIES, GUID, MHS	\$6,600.00	\$5,609.31	\$6,600.00	\$6,600.00	\$0.00	0.00
Func: GUIDANCE SERVICES - 2120		\$356,305.00	\$320,997.54	\$354,582.00	\$329,585.00	(\$24,997.00)	(7.05)
100.2130.112.11.000000	SALARIES, HEALTH, E	\$79,036.00	\$79,036.00	\$81,011.00	\$81,011.00	\$0.00	0.00
100.2130.112.30.000000	SALARIES, HEALTH, MHS	\$79,036.00	\$79,381.00	\$81,011.00	\$81,011.00	\$0.00	0.00
100.2130.430.11.000000	REP EQUIP, HEALTH E	\$150.00	\$0.00	\$150.00	\$1,150.00	\$1,000.00	666.67
100.2130.430.30.000000	REP EQUIP, HEALTH, MHS	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00
100.2130.610.11.000000	SUPPLIES, HEALTH, E	\$750.00	\$612.33	\$1,000.00	\$1,000.00	\$0.00	0.00
100.2130.610.30.000000	SUPPLIES, HEALTH, MHS	\$2,500.00	\$940.49	\$2,500.00	\$2,000.00	(\$500.00)	(20.00)
Func: SERVICES- HEALTH/NURSING - 2130		\$161,772.00	\$159,969.82	\$165,972.00	\$166,472.00	\$500.00	0.30

Sunapee School District

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Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

From Date: 12/1/2024 To Date: 12/31/2024

Definition: 1. Proposed 2025-2026

Account	Description	FY 23-24 Budget	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed	Dollar Difference	Percent Difference
100.2140.113.00.000000	SALARIES, PSYCH, DTR	\$87,371.00	\$81,770.92	\$101,234.00	\$98,267.00	(\$2,967.00)	(2.93)
100.2140.323.00.000000	CONT SRV PSYCH, SSD	\$16,200.00	\$19,800.00	\$25,000.00	\$0.00	(\$25,000.00)	(100.00)
100.2140.610.00.000000	SUPPLIES, PSYCH, SSD	\$1,200.00	\$802.07	\$1,200.00	\$1,200.00	\$0.00	0.00
Func: SERVICES-PSYCHOLOGICAL - 2140							
100.2150.113.00.000000	SALARIES, SPEECH, SSD	\$92,224.00	\$135,680.84	\$94,811.00	\$181,578.00	\$86,767.00	91.52
100.2150.323.00.000000	CONT SRV, SPEECH, SSD	\$1,200.00	\$36,262.36	\$96,000.00	\$1,200.00	(\$94,800.00)	(98.75)
100.2150.610.00.000000	SUPPLIES, SPEECH, SSD	\$1,000.00	\$506.48	\$500.00	\$500.00	\$0.00	0.00
Func: SERVICES-SPEECH PATHOLOGY/AUDIOLOGY - 2150							
100.2162.323.00.000000	CONT SRV, PT, SSD	\$1,200.00	\$47,288.38	\$39,680.00	\$1,200.00	(\$38,480.00)	(96.98)
Func: SERVICES-PHYSICAL THERAPY - 2162							
100.2163.113.00.000000	SALARIES, OT- PT	\$144,717.00	\$112,007.00	\$113,652.00	\$146,980.00	\$33,328.00	29.32
100.2163.323.00.000000	CONT SRV, OT, SSD	\$1,200.00	\$845.00	\$3,700.00	\$1,200.00	(\$2,500.00)	(67.57)
100.2163.610.00.000000	SUPPLIES, OT, SSD	\$1,000.00	\$1,921.68	\$1,000.00	\$1,200.00	\$200.00	20.00
Func: SERVICES-OCCUPATIONAL THERAPY - 2163							
100.2213.240.00.000000	COURSE REIMBURSEMENT	\$25,000.00	\$27,942.92	\$25,000.00	\$25,000.00	\$0.00	0.00
100.2213.240.11.100103	CONFERENCES, E	\$11,000.00	\$8,885.07	\$11,000.00	\$11,000.00	\$0.00	0.00
100.2213.240.11.100104	CONFERENCES, PRINCIPAL, E	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0.00

Sunapee School District

25-26 OPERATING BUDGET

Fiscal Year: 2024-2025

From Date: 12/1/2024 To Date: 12/31/2024

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

Definition: 1. Proposed 2025-2026

Account	Description	FY 23-24 Budget	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed	Dollar Difference	Percent Difference
100.2213.240.30.100103	CONFERENCES, MHS	\$15,000.00	\$8,970.52	\$15,000.00	\$15,000.00	\$0.00	0.00
100.2213.240.30.100104	CONFERENCES PRINCIPAL, MHS	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0.00
100.2213.320.30.000000	PROF DEV, MHS	\$1,000.00	\$9,801.98	\$1,000.00	\$1,000.00	\$0.00	0.00
100.2213.330.00.100200	CONFERENCES, TECH	\$3,000.00	\$1,219.80	\$3,000.00	\$3,000.00	\$0.00	0.00
100.2213.330.00.100204	CONFERENCES, SPED	\$12,000.00	\$10,059.88	\$12,000.00	\$12,000.00	\$0.00	0.00
Func: STAFF DEVELOPMENT/TRAINING - 2213		\$72,000.00	\$66,880.17	\$72,000.00	\$72,000.00	\$0.00	0.00
100.2222.112.11.000000	SALARIES, MEDIA, E	\$88,068.00	\$88,068.00	\$90,270.00	\$90,270.00	\$0.00	0.00
100.2222.112.30.000000	SALARIES, LIB/MEDIA, MHS	\$88,068.00	\$96,658.00	\$90,270.00	\$90,270.00	\$0.00	0.00
100.2222.114.30.000000	SALARIES, PARA, LIB/MEDIA, MHS	\$28,436.00	\$30,022.72	\$29,288.00	\$30,709.00	\$1,421.00	4.85
100.2222.430.30.000000	CONT SERV, MEDIA, MHS	\$2,600.00	\$1,625.73	\$2,600.00	\$3,095.00	\$495.00	19.04
100.2222.610.11.000000	SUPPLIES, MEDIA, E	\$500.00	\$176.26	\$500.00	\$400.00	(\$100.00)	(20.00)
100.2222.610.30.000000	SUPPLIES, MEDIA, MHS	\$700.00	\$227.11	\$700.00	\$800.00	\$100.00	14.29
100.2222.641.11.100105	PRINT MEDIA, AV, E	\$3,000.00	\$2,534.30	\$3,000.00	\$3,750.00	\$750.00	25.00
100.2222.641.11.100106	PER/SUB, MEDIA, E	\$450.00	\$2,151.04	\$450.00	\$200.00	(\$250.00)	(55.56)
100.2222.641.30.100105	LIBRARY BOOKS	\$3,500.00	\$924.19	\$3,000.00	\$3,000.00	\$0.00	0.00
100.2222.641.30.100106	PER/SUB, MEDIA, MHS	\$6,250.00	\$4,863.91	\$5,000.00	\$5,550.00	\$550.00	11.00
100.2222.730.30.000000	EQUIP, MEDIA, MHS	\$1,400.00	\$1,215.67	\$4,100.00	\$800.00	(\$3,300.00)	(80.49)
Func: LIBRARY/MEDIA SERVICES - 2222		\$222,972.00	\$228,466.93	\$229,178.00	\$228,844.00	(\$334.00)	(0.15)
100.2225.111.00.000000	SALARIES TECH Admin & Dept	\$169,041.00	\$164,438.18	\$174,112.00	\$180,406.00	\$6,294.00	3.61

Sunapee School District

25-26 OPERATING BUDGET

Fiscal Year: 2024-2025

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Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

Definition: 1. Proposed 2025-2026

Account	Description	FY 23-24 Budget	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed	Dollar Difference	Percent Difference
100.2225.330.00.000000	TECH CONT SERV, DIST	\$36,000.00	\$49,519.82	\$40,000.00	\$44,000.00	\$4,000.00	10.00
100.2225.430.11.000000	REPAIR & MAINT, TECH, E	\$4,845.00	\$0.00	\$4,000.00	\$3,000.00	(\$1,000.00)	(25.00)
100.2225.430.30.000000	REPAIR & MAINT, TECH, MH	\$6,508.00	\$718.69	\$5,000.00	\$4,000.00	(\$1,000.00)	(20.00)
100.2225.531.00.000000	COMMUNICATIONS	\$57,500.00	\$59,884.54	\$57,500.00	\$70,000.00	\$12,500.00	21.74
100.2225.610.00.000000	SUPPLIES, TECH, DIST & SPED	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00
100.2225.610.11.000000	SUPPLIES, TECH, E	\$2,032.00	\$304.95	\$2,000.00	\$2,000.00	\$0.00	0.00
100.2225.610.30.000000	SUPPLIES, TECH, MH	\$9,950.00	\$0.00	\$7,500.00	\$6,500.00	(\$1,000.00)	(13.33)
100.2225.650.00.000000	SOFTWARE/LICENSES, TECH, DIST.	\$67,500.00	\$44,444.84	\$75,000.00	\$85,000.00	\$10,000.00	13.33
100.2225.650.11.000000	SOFTWARE/LICENSES, TECH, E	\$19,000.00	\$24,341.07	\$26,500.00	\$32,000.00	\$5,500.00	20.75
100.2225.650.30.000000	SOFTWARE/LICENSES, TECH, MH	\$31,288.00	\$10,946.97	\$25,000.00	\$17,500.00	(\$7,500.00)	(30.00)
100.2225.730.00.000000	EQUIP, COMPUTERS, TECH, DIST. & SPED	\$17,900.00	\$525.72	\$17,900.00	\$17,900.00	\$0.00	0.00
100.2225.730.11.000000	EQUIP, COMPUTERS, TECH, E	\$41,621.00	\$10,271.64	\$31,000.00	\$30,000.00	(\$1,000.00)	(3.23)
100.2225.730.30.000000	EQUIP, COMPUTERS, TECH, MH	\$61,114.00	(\$3,328.93)	\$52,358.00	\$30,000.00	(\$22,358.00)	(42.70)
Func: COMPUTER-ASSISTED INSTRUCTION - 2225		\$527,299.00	\$362,067.49	\$520,870.00	\$525,306.00	\$4,436.00	0.85
100.2310.121.00.100300	SALARIES, RECORDING SEC	\$4,000.00	\$4,250.00	\$4,250.00	\$4,400.00	\$150.00	3.53
100.2310.121.00.100301	SALARIES, CLERK, TREAS, BOARD	\$10,040.00	\$3,800.00	\$10,140.00	\$10,990.00	\$850.00	8.38
100.2310.390.00.100304	CONT SRV, DIST MTG	\$2,500.00	\$500.00	\$2,500.00	\$2,500.00	\$0.00	0.00
100.2310.390.00.100307	CONT SRV, ANNUAL AUDIT	\$10,500.00	\$11,075.00	\$10,500.00	\$12,000.00	\$1,500.00	14.29
100.2310.390.00.100308	CONT SRV, LEGAL COUN	\$25,000.00	\$16,230.32	\$25,000.00	\$25,000.00	\$0.00	0.00

Sunapee School District

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From Date: 12/1/2024 To Date: 12/31/2024

- Print accounts with zero balance Round to whole dollars Account on new page
 Exclude inactive accounts with zero balance
 Definition: 1. Proposed 2025-2026

Account	Description	FY 23-24 Budget	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed	Dollar Difference	Percent Difference
100.2310.540.00.000000	ADVERTISING	\$10,000.00	\$18,560.25	\$10,000.00	\$10,000.00	\$0.00	0.00
100.2310.550.00.000000	PRINT ANNUAL REPORT	\$5,000.00	\$4,070.10	\$5,000.00	\$5,000.00	\$0.00	0.00
100.2310.610.00.000000	SUPPLIES & MATERIALS	\$4,000.00	\$6,542.24	\$4,000.00	\$5,500.00	\$1,500.00	37.50
100.2310.810.00.000000	DUES & FEES	\$6,000.00	\$5,480.22	\$6,000.00	\$5,500.00	(\$500.00)	(8.33)
Func: SCHOOL BOARD SERVICES - 2310		\$77,040.00	\$70,508.13	\$77,390.00	\$80,890.00	\$3,500.00	4.52
100.2320.111.00.000000	SAU SALARIES	\$364,661.00	\$371,190.67	\$376,169.00	\$393,144.00	\$16,975.00	4.51
100.2320.240.00.000000	PROF GROWTH, STAFF DEV, CONFERENCES	\$9,000.00	\$4,066.00	\$11,000.00	\$11,000.00	\$0.00	0.00
100.2320.390.00.000000	CONT SRV, SAU	\$4,000.00	\$3,158.00	\$4,000.00	\$4,000.00	\$0.00	0.00
100.2320.534.00.000000	POSTAGE, SAU	\$4,000.00	\$2,977.89	\$4,000.00	\$4,000.00	\$0.00	0.00
100.2320.580.00.000000	TRAVEL EXP, SAU	\$9,000.00	\$8,860.42	\$10,000.00	\$10,000.00	\$0.00	0.00
100.2320.610.00.000000	SUPPLIES, SAU	\$6,000.00	\$4,127.15	\$6,000.00	\$6,000.00	\$0.00	0.00
100.2320.622.00.000000	ELECTRICITY, SAU	\$4,500.00	\$4,575.78	\$3,800.00	\$4,500.00	\$700.00	18.42
100.2320.640.00.000000	SUBSCRIPTIONS, SAU	\$500.00	\$199.00	\$500.00	\$500.00	\$0.00	0.00
100.2320.650.00.000000	SAU SOFTWARE	\$33,000.00	\$31,090.26	\$33,000.00	\$33,000.00	\$0.00	0.00
100.2320.730.00.000000	EQUIP, SAU	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00
100.2320.810.00.000000	DUES & FEES, SAU	\$6,000.00	\$9,212.10	\$6,000.00	\$9,000.00	\$3,000.00	50.00
Func: EXECUTIVE ADMINISTRATION SERVICES - 2320		\$442,161.00	\$439,457.27	\$455,969.00	\$476,644.00	\$20,675.00	4.53
100.2400.111.11.000000	SALARIES, PRIN, E	\$102,336.00	\$102,183.00	\$104,893.00	\$108,675.00	\$3,782.00	3.61
100.2400.111.30.000000	SALARIES, PRIN & ASSNT, MHS	\$184,474.00	\$184,818.00	\$190,007.00	\$197,085.00	\$7,078.00	3.73

Sunapee School District

25-26 OPERATING BUDGET

Fiscal Year: 2024-2025

From Date: 12/1/2024 To Date: 12/31/2024

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

Definition: 1. Proposed 2025-2026

Account	Description	FY 23-24 Budget	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed	Dollar Difference	Percent Difference
100.2400.115.11.000000	SALARIES, ADM ASSNT, E	\$49,438.00	\$50,980.77	\$50,816.00	\$52,231.00	\$1,415.00	2.78
100.2400.115.30.000000	SALARIES, ADMIN ASSNT, MHS	\$63,884.00	\$61,594.19	\$65,760.00	\$63,868.00	(\$1,892.00)	(2.88)
100.2400.390.11.000000	CONT SRV, E	\$300.00	\$249.96	\$300.00	\$300.00	\$0.00	0.00
100.2400.390.30.000000	CONT SRV, HS	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00
100.2400.430.30.000000	REP EQUIP, HS	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00
100.2400.534.11.000000	POSTAGE, PRINC, E	\$250.00	\$359.20	\$750.00	\$750.00	\$0.00	0.00
100.2400.534.30.000000	POSTAGE, PRINC, HS	\$2,000.00	\$2,463.48	\$2,000.00	\$2,500.00	\$500.00	25.00
100.2400.550.11.000000	PRINTING, E	\$150.00	\$190.19	\$150.00	\$150.00	\$0.00	0.00
100.2400.550.30.000000	PRINTING, HS	\$4,500.00	\$4,701.37	\$4,500.00	\$4,500.00	\$0.00	0.00
100.2400.580.11.000000	TRAVEL, E	\$400.00	\$78.54	\$400.00	\$400.00	\$0.00	0.00
100.2400.580.30.000000	TRAVEL, HS	\$1,500.00	\$656.58	\$1,500.00	\$1,500.00	\$0.00	0.00
100.2400.610.11.000000	SUPPLIES, E	\$250.00	\$122.98	\$250.00	\$250.00	\$0.00	0.00
100.2400.610.30.000000	SUPPLIES, HS	\$10,850.00	\$10,480.98	\$10,850.00	\$10,850.00	\$0.00	0.00
100.2400.810.11.000000	DUES, FEES, E	\$844.00	\$560.00	\$650.00	\$650.00	\$0.00	0.00
100.2400.810.30.000000	DUES, FEES, HS	\$6,578.00	\$6,868.00	\$6,818.00	\$7,180.00	\$362.00	5.31
Func: PRINCIPAL/SCHOOL ADMINISTRATION - 2400		\$429,254.00	\$426,307.24	\$441,144.00	\$452,389.00	\$11,245.00	2.55
100.2600.111.00.000000	SALARIES, FACILITIES DIRECTOR	\$65,242.00	\$67,487.00	\$69,156.00	\$71,576.00	\$2,420.00	3.50
100.2600.119.00.000000	SALARIES, B & G, DISTRICT WIDE	\$66,513.00	\$94,471.65	\$55,000.00	\$121,430.00	\$66,430.00	120.78
100.2600.119.11.000000	SALARIES, B & G, E	\$81,090.00	\$82,013.95	\$83,104.00	\$85,610.00	\$2,506.00	3.02

Sunapee School District

25-26 OPERATING BUDGET

Fiscal Year: 2024-2025

From Date: 12/1/2024 To Date: 12/31/2024

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

Definition: 1, Proposed 2025-2026

Account	Description	FY 23-24 Budget	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed	Dollar Difference	Percent Difference
100.2600.119.30.000000	SALARIES, B & G, SMHS	\$126,237.00	\$98,310.64	\$145,598.00	\$92,359.00	(\$53,239.00)	(36.57)
100.2600.411.00.000000	WATER & SEWER, DIST & GYM	\$4,000.00	\$3,030.00	\$4,000.00	\$4,000.00	\$0.00	0.00
100.2600.411.11.000000	WATER & SEWER, E	\$7,000.00	\$11,425.10	\$7,000.00	\$11,500.00	\$4,500.00	64.29
100.2600.411.30.000000	WATER & SEWER, MHS	\$22,000.00	\$20,583.12	\$22,000.00	\$22,000.00	\$0.00	0.00
100.2600.430.00.000000	MAINT & REPAIR, GYM	\$9,500.00	\$56,444.89	\$9,500.00	\$9,500.00	\$0.00	0.00
100.2600.430.00.000100	MAINT & REPAIR, BLODGETT	\$5,000.00	\$107.33	\$5,000.00	\$3,000.00	(\$2,000.00)	(40.00)
100.2600.430.00.000200	MAINT & REPAIR, DIST	\$12,494.00	\$3,674.33	\$12,494.00	\$9,500.00	(\$2,994.00)	(23.96)
100.2600.430.11.000000	MAINT & REPAIR, E	\$33,520.00	\$60,548.47	\$30,000.00	\$37,000.00	\$7,000.00	23.33
100.2600.430.30.000000	MAINT & REPAIR, MHS	\$67,000.00	\$116,235.37	\$70,000.00	\$67,000.00	(\$3,000.00)	(4.29)
100.2600.431.11.000000	CONT SERV, E	\$37,000.00	\$97,420.25	\$30,000.00	\$57,500.00	\$27,500.00	91.67
100.2600.431.30.000000	CONT SERV, MHS	\$40,000.00	\$87,119.03	\$45,000.00	\$76,000.00	\$31,000.00	68.89
100.2600.450.00.100000	SPECIAL FIELDS MAINTENANCE	\$20,000.00	\$34,902.02	\$20,000.00	\$30,000.00	\$10,000.00	50.00
100.2600.450.30.000000	SPECIAL PROJECTS MHS	\$12,000.00	\$4,588.21	\$12,000.00	\$12,000.00	\$0.00	0.00
100.2600.520.00.000000	PROPERTY & LIABILITY INS.	\$33,000.00	\$44,184.00	\$40,000.00	\$52,495.00	\$12,495.00	31.24
100.2600.580.00.000000	TRAVEL	\$1,310.00	\$0.00	\$1,310.00	\$1,400.00	\$90.00	6.87
100.2600.610.00.000000	SUPPLIES, GYM	\$3,200.00	\$4,216.55	\$3,100.00	\$3,200.00	\$100.00	3.23
100.2600.610.11.000000	SUPPLIES E	\$18,200.00	\$38,394.04	\$17,500.00	\$20,000.00	\$2,500.00	14.29
100.2600.610.30.000000	SUPPLIES MHS	\$34,250.00	\$55,066.97	\$33,000.00	\$52,500.00	\$19,500.00	59.09
100.2600.622.00.000000	ELECTRICITY, GYM	\$10,500.00	\$6,545.85	\$7,000.00	\$7,000.00	\$0.00	0.00
100.2600.622.11.000000	ELECTRICITY, E	\$31,500.00	\$16,226.32	\$21,000.00	\$17,000.00	(\$4,000.00)	(19.05)

Sunapee School District

25-26 OPERATING BUDGET

Fiscal Year: 2024-2025

From Date: 12/1/2024 To Date: 12/31/2024

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

Definition: 1. Proposed 2025-2026

Account	Description	FY 23-24 Budget	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed	Dollar Difference	Percent Difference
100.2600.622.30.000000	ELECTRICITY, MHS	\$142,500.00	\$113,883.78	\$95,000.00	\$115,000.00	\$20,000.00	21.05
100.2600.623.00.000000	PROPANE, DIST	\$2,500.00	\$1,172.82	\$2,000.00	\$1,500.00	(\$500.00)	(25.00)
100.2600.623.11.000000	PROPANE, E	\$8,000.00	\$11,335.07	\$8,000.00	\$4,000.00	(\$4,000.00)	(50.00)
100.2600.623.30.000000	PROPANE, MHS	\$2,000.00	\$2,387.26	\$2,000.00	\$5,000.00	\$3,000.00	150.00
100.2600.624.00.000000	FUEL/BIOMASS	\$27,900.00	\$1,379.78	\$0.00	\$0.00	\$0.00	0.00
100.2600.624.11.000000	FUEL/BIOMASS, E & GYM	\$0.00	\$26,970.87	\$0.00	\$36,000.00	\$36,000.00	0.00
100.2600.624.30.000000	FUEL/BIOMASS, MHS	\$100,000.00	\$74,092.97	\$95,000.00	\$40,000.00	(\$55,000.00)	(57.89)
100.2600.626.00.000000	GAS-DIESEL	\$4,500.00	\$4,214.62	\$4,500.00	\$4,500.00	\$0.00	0.00
100.2600.629.11.000000	BIOMASS FUEL E & Gym	\$0.00	\$0.00	\$33,000.00	\$0.00	(\$33,000.00)	(100.00)
100.2600.730.30.000000	EQUIP, MH	\$9,800.00	\$27,946.57	\$9,800.00	\$10,100.00	\$300.00	3.06
Func: Buildings & Grounds - 2600		\$1,037,756.00	\$1,266,378.83	\$992,062.00	\$1,079,670.00	\$87,608.00	8.83
100.2720.117.00.000000	R & M Trips, Summer Rec, addl	\$3,000.00	\$9,252.69	\$10,000.00	\$10,000.00	\$0.00	0.00
Func: TRANSPORTATION - 2720		\$3,000.00	\$9,252.69	\$10,000.00	\$10,000.00	\$0.00	0.00
100.2721.117.00.000000	REGULAR TRANSPORTATION	\$141,686.00	\$156,853.91	\$149,487.00	\$180,408.00	\$30,921.00	20.68
100.2721.240.00.000000	STAFF DEV, TRANS	\$1,000.00	\$174.25	\$1,000.00	\$1,000.00	\$0.00	0.00
100.2721.329.00.000000	PHYSICALS/DRUG TESTING, TRANS	\$2,500.00	\$1,993.52	\$2,500.00	\$2,500.00	\$0.00	0.00
100.2721.430.00.000000	REPAIR & MAINT, TRANS	\$50,000.00	\$17,761.07	\$50,000.00	\$30,000.00	(\$20,000.00)	(40.00)
100.2721.610.00.000000	SUPPLIES, TRANS	\$750.00	\$791.89	\$800.00	\$800.00	\$0.00	0.00
100.2721.626.00.000000	DIESEL FUEL, TRANS	\$55,000.00	\$32,307.92	\$50,000.00	\$40,000.00	(\$10,000.00)	(20.00)

Sunapee School District

25-26 OPERATING BUDGET

Fiscal Year: 2024-2025

From Date: 12/1/2024 To Date: 12/31/2024

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

Definition: 1. Proposed 2025-2026

Account	Description	FY 23-24 Budget	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed	Dollar Difference	Percent Difference
100.2721.730.00.000000	EQUIPMENT, TRANS	\$120,000.00	\$103,565.00	\$125,000.00	\$145,000.00	\$20,000.00	16.00
100.2721.731.00.000000	RADIO UPGRADES, TRANS	\$3,000.00	\$1,134.36	\$3,000.00	\$3,000.00	\$0.00	0.00
100.2721.810.00.000000	DUES & FEES, TRANS	\$900.00	\$1,076.53	\$1,300.00	\$1,300.00	\$0.00	0.00
Func: TRANSPORTATION-REGULAR - 2721		\$374,836.00	\$315,658.45	\$383,087.00	\$404,008.00	\$20,921.00	5.46
100.2722.117.00.000000	SPED DRIVER, TRANS	\$37,531.00	\$57,571.58	\$78,651.00	\$39,360.00	(\$39,291.00)	(49.96)
100.2722.519.30.210000	CONT, SPED-TRANS, MH	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	0.00
Func: TRANSPORTATION-SPED - 2722		\$43,531.00	\$57,571.58	\$84,651.00	\$45,360.00	(\$39,291.00)	(46.42)
100.2723.117.30.300000	VOCATIONAL, TRANS	\$15,850.00	\$18,598.35	\$15,177.00	\$19,000.00	\$3,823.00	25.19
Func: TRANSPORTATION-VOCATIONAL - 2723		\$15,850.00	\$18,598.35	\$15,177.00	\$19,000.00	\$3,823.00	25.19
100.2724.117.00.000000	ATHLETICS, TRANS	\$24,000.00	\$16,625.30	\$24,000.00	\$20,000.00	(\$4,000.00)	(16.67)
Func: TRANSPORTATION-ATHLETIC - 2724		\$24,000.00	\$16,625.30	\$24,000.00	\$20,000.00	(\$4,000.00)	(16.67)
100.2725.117.11.000000	FIELD TRIPS, TRANS, E	\$3,000.00	\$2,696.96	\$3,000.00	\$3,000.00	\$0.00	0.00
100.2725.117.30.000000	FIELD TRIPS, TRANS, MH	\$6,000.00	\$1,704.57	\$6,000.00	\$2,000.00	(\$4,000.00)	(66.67)
Func: TRANSPORTATION-FIELD TRIPS - 2725		\$9,000.00	\$4,401.53	\$9,000.00	\$5,000.00	(\$4,000.00)	(44.44)
100.2900.211.00.000000	HEALTH INSURANCE	\$1,835,220.00	\$1,747,960.22	\$2,045,831.00	\$2,115,047.00	\$69,216.00	3.38
100.2900.212.00.000000	DENTAL INSURANCE	\$104,648.00	\$100,972.67	\$109,784.00	\$113,610.00	\$3,826.00	3.49
100.2900.213.00.000000	LIFE INSURANCE	\$9,640.00	\$8,730.84	\$9,074.00	\$9,581.00	\$507.00	5.59

Sunapee School District

25-26 OPERATING BUDGET

Fiscal Year: 2024-2025

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

From Date: 12/1/2024 To Date: 12/31/2024

Definition: 1. Proposed 2025-2026

Account	Description	FY 23-24 Budget	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed	Dollar Difference	Percent Difference
100.2900.220.00.000000	FICA	\$527,139.00	\$514,290.40	\$526,972.00	\$569,532.00	\$32,560.00	6.18
100.2900.230.00.000000	TEACHER RETIREMENT	\$1,045,392.00	\$896,041.41	\$1,080,891.00	\$994,098.00	(\$36,793.00)	(3.57)
100.2900.235.00.000000	EMPLOYEE RETIREMENT	\$224,412.00	\$244,062.95	\$233,296.00	\$215,644.00	(\$17,652.00)	(7.57)
100.2900.250.00.000000	UNEMPLOYMENT	\$2,000.00	\$1,526.32	\$2,000.00	\$2,302.00	\$302.00	15.10
100.2900.260.00.000000	WORKERS COMPENSATION	\$25,000.00	\$31,555.00	\$30,000.00	\$31,808.00	\$1,808.00	6.03
Func: BENEFITS - 2900		\$3,773,451.00	\$3,545,139.81	\$3,987,848.00	\$4,041,622.00	\$53,774.00	1.35
100.5100.830.00.000000	INTEREST ON BONDS/LEASE	\$156,693.00	\$156,693.08	\$143,149.00	\$169,155.00	\$26,006.00	18.17
100.5100.910.00.000000	PRINCIPAL ON BONDS/LEASE	\$423,522.00	\$423,522.00	\$437,069.00	\$570,423.00	\$133,354.00	30.51
Func: DEBT SERVICE - 5100		\$580,215.00	\$580,215.08	\$580,218.00	\$739,578.00	\$159,360.00	27.47
100.5220.930.00.000000	TRANSFER TO FED FUNDS	\$250,000.00	\$0.00	\$250,000.00	\$250,000.00	\$0.00	0.00
Func: TRANSFER TO FEDERAL FUND - 5220		\$250,000.00	\$0.00	\$250,000.00	\$250,000.00	\$0.00	0.00
100.5240.930.00.000000	TRANSFER TO FOOD SERVICE	\$145,000.00	\$0.00	\$145,000.00	\$145,000.00	\$0.00	0.00
Func: TRANSFER TO FOOD SERV - 5240		\$145,000.00	\$0.00	\$145,000.00	\$145,000.00	\$0.00	0.00
Grand Total:		\$14,146,920.00	\$13,730,257.52	\$14,486,677.00	\$14,961,331.00	\$474,654.00	3.28

End of Report

SUNAPEE SCHOOL DISTRICT REVENUE

Account #	REVENUE DESCRIPTION	FY2024 ACTUAL	FY2025 Adopted	FY2026 PROPOSED
	Fund Balance Designated for Fund Transfers	\$150,000	\$125,000	\$125,000
	Unassigned Fund Balance	\$464,043	\$521,149	\$200,000
1311	PUC & Lease Agreement	\$5,169,714		\$0
1321	Tuition General Ed	\$1,008,781	\$335,000	\$400,000
1322	Tuition Preschool	\$27,339	\$15,000	\$15,000
1510	Earnings on Investments	\$3,187	\$3,500	\$3,500
1990	Other Income	\$5,883	\$2,000	\$2,000
	TOTAL LOCAL REVENUE	\$6,828,947	\$1,001,649	\$745,500
3220	Other State Aid	\$2,037	\$400,000	\$0
3230	Speical Education Aid	\$232,315	\$400,000	\$400,000
3242	Area Voc Aid - Transportation	\$2,374		
	TOTAL STATE REVENUE	\$236,726	\$800,000	\$400,000
4580	Medicaid Reimbursement	\$5	\$3,000	\$3,000
	TOTAL FEDERAL REVENUE	\$5	\$3,000	\$3,000
TOTAL	GENERAL FUND REVENUE	\$7,065,678	\$1,804,649	\$1,148,500
1600	Food Service Lunch Sales	\$90,640	\$75,000	\$75,000
3260	Child Nutrition(State Funding)	\$188	\$250	\$250
4560	Child Nutrition(Federal Funding)	\$47,687	\$49,000	\$49,000
4100	Federal Programs Fund	\$364,283	\$250,000	\$250,000
5110	Sale of Bonds or Notes		\$1,245,600	
5251	Capital Reserve Fund	\$0	\$0	\$0
TOTAL	REVENUE ALL FUNDS	\$7,568,476	\$3,424,499	\$1,522,750
TOTAL APPROPRIATION		\$14,321,920	\$16,419,137	\$14,961,331
LOCAL TAX ASSESSMENT		\$10,094,185	\$9,764,964	\$10,607,016
STATE WIDE PROPERTY TAX		\$2,678,474	\$3,229,674	\$2,831,565
ESTIMATED TAX RATE		\$5.34	\$5.39	\$5.50
	Net Assessed Valuation	2,396,653,812	2,418,617,416	2,442,803,590
	2025 NAV	2,418,617,416		
	2026 EST. NAV	2,442,803,590		

Sunapee School District Default Budget Proposed 25-26

	24-25 Adopted Budget	25-26 Proposed Budget	25-26 Default Budget
Regular Instruction	\$3,274,819	\$3,365,293	\$3,354,739
Special Programs	\$1,573,174	\$1,645,432	\$1,641,070
Vocational Education	\$10,000	\$21,500	\$21,500
Cocurricular Activities	\$274,589	\$262,363	\$260,888
Student Services	\$1,076,501	\$1,071,432	\$1,087,815
Support Services	\$822,048	\$826,150	\$819,348
Administration	\$974,503	\$1,009,923	\$974,503
Buildings and Grounds	\$992,062	\$1,079,670	\$1,004,557
Transportation	\$525,915	\$503,368	\$515,980
Taxes And Benefits	\$3,987,848	\$4,041,622	\$3,979,177
Debt Service	\$580,218	\$739,578	\$739,578
Food Service and Federal Projects	\$395,000	\$395,000	\$395,000
Total	\$14,486,677	\$14,961,331	\$14,794,155

