



2023
MS-27

Proposed Budget
Hollis-Brookline

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2023 to June 30, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 2/21/23

SCHOOL BUDGET COMMITTEE 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
Darlene Mann	Chair	
Raul Blanche		
Brian Rater		
Dave Blinn		
Matt Maguire		
Tom Whalen		
Cindy VanCoughnett		

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations as Approved by DRA for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
Instruction								
1100-1199	Regular Programs	03	\$6,159,713	\$6,556,074	\$6,693,080	\$0	\$6,693,080	\$0
1200-1299	Special Programs	03	\$2,971,078	\$4,102,508	\$4,100,736	\$0	\$4,100,736	\$0
1300-1399	Vocational Programs	03	\$40,712	\$53,000	\$47,000	\$0	\$47,000	\$0
1400-1499	Other Programs	03	\$794,521	\$887,477	\$948,291	\$0	\$948,291	\$0
1500-1599	Non-Public Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	03	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Instruction Subtotal			\$9,966,024	\$11,599,059	\$11,789,107	\$0	\$11,789,107	\$0
Support Services								
2000-2199	Student Support Services	03	\$1,582,990	\$1,721,081	\$1,884,285	\$0	\$1,884,285	\$0
2200-2299	Instructional Staff Services	03	\$679,181	\$633,204	\$800,609	\$0	\$800,609	\$0
Support Services Subtotal			\$2,262,171	\$2,354,285	\$2,684,894	\$0	\$2,684,894	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$89,278	\$88,800	\$99,300	\$0	\$99,300	\$0
General Administration Subtotal			\$89,278	\$88,800	\$99,300	\$0	\$99,300	\$0



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Executive Administration								
2320 (310)	SAU Management Services		\$997,899	\$1,070,947	\$0	\$0	\$0	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	03	\$1,025,970	\$1,107,828	\$1,154,159	\$0	\$1,154,159	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	03	\$1,369,126	\$1,711,455	\$1,817,003	\$0	\$1,817,003	\$0
2700-2799	Student Transportation	03	\$938,911	\$1,120,020	\$1,344,674	\$0	\$1,344,674	\$0
2800-2999	Support Service, Central and Other	03	\$5,357,110	\$5,929,401	\$5,931,743	\$0	\$5,931,743	\$0
Executive Administration Subtotal			\$9,689,016	\$10,939,651	\$10,247,579	\$0	\$10,247,579	\$0
Non-Instructional Services								
3100	Food Service Operations		\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement	03	\$0	\$1	\$3	\$0	\$3	\$0
4300	Architectural/Engineering	03	\$1,262	\$0	\$2	\$0	\$2	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$235,471	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$1,262	\$235,472	\$5	\$0	\$5	\$0
Other Outlays								
5110	Debt Service - Principal	03	\$682,769	\$711,662	\$887,386	\$0	\$887,386	\$0
5120	Debt Service - Interest	03	\$114,530	\$84,514	\$130,768	\$0	\$130,768	\$0
Other Outlays Subtotal			\$797,299	\$796,176	\$1,018,154	\$0	\$1,018,154	\$0



Appropriations

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Fund Transfers								
5220-5221	To Food Service	03	\$400,000	\$400,000	\$400,000	\$0	\$400,000	\$0
5222-5229	To Other Special Revenue	03	\$260,000	\$260,000	\$260,000	\$0	\$260,000	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$660,000	\$660,000	\$660,000	\$0	\$660,000	\$0
Total Operating Budget Appropriations					\$26,499,039	\$0	\$26,499,039	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	01	\$3,153,726	\$0	\$3,153,726	\$0
		<i>Purpose: Capital Improvement Bond</i>				
5252	To Expendable Trusts/Fiduciary Funds	05	\$300,000	\$0	\$300,000	\$0
		<i>Purpose: Maintenance ETF</i>				
5252	To Expendable Trusts/Fiduciary Funds	07	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Spec Ed Trust</i>				
Total Proposed Special Articles			\$3,478,726	\$0	\$3,478,726	\$0



Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2024 (Recommended)	School Board's Appropriations for period ending 6/30/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2024 (Not Recommended)
1200-1299	Special Programs	02 <i>Purpose: Support Staff CBA</i>	\$66,352	\$0	\$66,352	\$0
2000-2199	Student Support Services	02 <i>Purpose: Support Staff CBA</i>	\$2,606	\$0	\$2,606	\$0
2200-2299	Instructional Staff Services	02 <i>Purpose: Support Staff CBA</i>	\$3,937	\$0	\$3,937	\$0
2310 (840)	School Board Contingency	08 <i>Purpose: Establish a Contingency Fund</i>	\$125,000	\$0	\$125,000	\$0
2320 (310)	SAU Management Services	04 <i>Purpose: SAU</i>	\$1,140,822	\$0	\$1,140,822	\$0
2400-2499	School Administration Service	02 <i>Purpose: Support Staff CBA</i>	\$14,888	\$0	\$14,888	\$0
2600-2699	Plant Operations and Maintenance	02 <i>Purpose: Support Staff CBA</i>	\$41,394	\$0	\$41,394	\$0
2800-2999	Support Service, Central and Other	02 <i>Purpose: Support Staff CBA</i>	\$32,829	\$0	\$32,829	\$0
Total Proposed Individual Articles			\$1,427,828	\$0	\$1,427,828	\$0



Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Local Sources					
1300-1349	Tuition	03	\$35,000	\$35,000	\$35,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$2,500	\$2,500	\$2,500
1600-1699	Food Service Sales	03	\$359,000	\$359,000	\$359,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	03	\$40,000	\$40,000	\$40,000
Local Sources Subtotal			\$436,500	\$436,500	\$436,500
State Sources					
3210	School Building Aid	03	\$219,362	\$231,362	\$231,362
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	03	\$314,185	\$290,000	\$290,000
3240-3249	Vocational Aid	03	\$5,000	\$5,000	\$5,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	03	\$3,000	\$3,000	\$3,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$139,008	\$0	\$0
State Sources Subtotal			\$680,555	\$529,362	\$529,362



Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2024	Budget Committee's Estimated Revenues for period ending 6/30/2024
Federal Sources					
4100-4539	Federal Program Grants	03	\$25,000	\$25,000	\$25,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$38,000	\$38,000	\$38,000
4570	Disabilities Programs	03	\$235,000	\$235,000	\$235,000
4580	Medicaid Distribution	03	\$70,000	\$65,000	\$65,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$368,000	\$363,000	\$363,000
Other Financing Sources					
5110-5139	Sale of Bonds or Notes	01	\$0	\$3,076,806	\$3,076,806
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	08, 05, 07	\$0	\$450,000	\$450,000
9999	Fund Balance to Reduce Taxes	03	\$0	\$200,000	\$200,000
Other Financing Sources Subtotal			\$0	\$3,726,806	\$3,726,806
Total Estimated Revenues and Credits			\$1,485,055	\$5,055,668	\$5,055,668



Budget Summary

Item	School Board Period ending 6/30/2024 (Recommended)	Budget Committee Period ending 6/30/2024 (Recommended)
Operating Budget Appropriations	\$26,499,039	\$26,499,039
Special Warrant Articles	\$3,478,726	\$3,478,726
Individual Warrant Articles	\$1,427,828	\$1,427,828
Total Appropriations	\$31,405,593	\$31,405,593
Less Amount of Estimated Revenues & Credits	\$5,055,668	\$5,055,668
Less Amount of State Education Tax/Grant	\$5,079,556	\$5,079,556
Estimated Amount of Taxes to be Raised	\$21,270,369	\$21,270,369



Supplemental Schedule

1. Total Recommended by Budget Committee	\$31,405,593
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$76,920
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$76,920
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$31,328,673
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$3,132,867
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$162,006
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$34,538,460