



Default Budget of the School District

Brookline Local School

For the period beginning July 1, 2024 and ending June 30, 2025

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: 1/29/24

SCHOOL BOARD OR 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
Ken Haag	Chair	
Colleen McAvoy	Vice Chair	
Tracy Perry	Secretary	
Kelly Zakar	Member	
Alyson Hanson	Member	

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	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$2,756,527	\$201,915	(\$17,626)	\$2,940,816
1200-1299	Special Programs	\$2,282,755	(\$66,015)	\$0	\$2,216,740
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$5,039,282	\$135,900	(\$17,626)	\$5,157,556
Support Services					
2000-2199	Student Support Services	\$744,818	(\$40,289)	\$0	\$704,529
2200-2299	Instructional Staff Services	\$293,820	\$1,009	\$0	\$294,829
Support Services Subtotal		\$1,038,638	(\$39,280)	\$0	\$999,358
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$37,726	\$0	\$0	\$37,726
General Administration Subtotal		\$37,726	\$0	\$0	\$37,726
Executive Administration					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$664,937	\$15,182	\$0	\$680,119
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$764,110	\$11,525	(\$6,500)	\$769,135
2700-2799	Student Transportation	\$840,381	\$78,276	\$0	\$918,657
2800-2999	Support Service, Central and Other	\$2,656,331	\$77,317	\$0	\$2,733,648
Executive Administration Subtotal		\$4,925,759	\$182,300	(\$6,500)	\$5,101,559
Non-Instructional Services					
3100	Food Service Operations	\$0	\$0	\$0	\$0
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$0	\$0	\$0	\$0



**2024
MS-DSB**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$2	\$0	\$0	\$2
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$2	\$0	\$0	\$2
Other Outlays					
5110	Debt Service - Principal	\$65,219	(\$13,557)	\$0	\$51,662
5120	Debt Service - Interest	\$63,161	\$13,557	\$0	\$76,718
Other Outlays Subtotal		\$128,380	\$0	\$0	\$128,380
Fund Transfers					
5220-5221	To Food Service	\$165,000	\$0	\$0	\$165,000
5222-5229	To Other Special Revenue	\$190,000	\$0	\$0	\$190,000
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5310	To Charter Schools	\$0	\$0	\$0	\$0
5390	To Other Agencies	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$355,000	\$0	\$0	\$355,000
Total Operating Budget Appropriations		\$11,524,787	\$278,920	(\$24,126)	\$11,779,581



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
5120	Bank Adjustments
5110	Bank Adjustments
2200-2299	Contracted personnel & service adjust.
2600-2699	Contracted personnel & service adjust.
1100-1199	Personnel contract adjustments
2400-2499	Contracted personnel & service adjust.
1200-1299	Contracted personnel & service adjust.
2000-2199	Contracted personnel & service adjust.
2700-2799	Contracted rate and service increases
2800-2999	Various contracted benefit adjustments