



Proposed Budget

Brookline Local School

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

Form Due Date: 20 Days after the Annual Meeting

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

SCHOOL BOARD CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Ken Haag	Chair	<i>[Signature]</i>
Colleen Micavich	Vice Chair	<i>[Signature]</i>
Tracy Perry	Secretary	<i>[Signature]</i>
Kelly Zakar	Member	<i>[Signature]</i>
Alyson Manion	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/>



**2024
MS-26**

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Appropriations for	
					period ending 6/30/2025 (Recommended)	period ending 6/30/2025 (Not Recommended)
Instruction						
1100-1199	Regular Programs	03	\$2,461,615	\$2,834,502	\$2,954,672	\$0
1200-1299	Special Programs	03	\$2,131,950	\$2,384,884	\$2,217,512	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	03	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	03	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
Instruction Subtotal			\$4,593,565	\$5,219,386	\$5,172,184	\$0
Support Services						
2000-2199	Student Support Services	03	\$591,266	\$692,465	\$703,630	\$0
2200-2299	Instructional Staff Services	03	\$167,488	\$280,448	\$291,547	\$0
Support Services Subtotal			\$758,754	\$972,913	\$995,177	\$0
General Administration						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$69,320	\$37,726	\$60,002	\$0
General Administration Subtotal			\$69,320	\$37,726	\$60,002	\$0
Executive Administration						
2320 (310)	SAU Management Services		\$407,208	\$446,191	\$0	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	03	\$550,101	\$621,239	\$867,609	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	03	\$684,129	\$757,611	\$738,527	\$0
2700-2799	Student Transportation	03	\$776,116	\$781,201	\$919,830	\$0
2800-2999	Support Service, Central and Other	03	\$2,443,233	\$2,651,329	\$2,733,650	\$0
Executive Administration Subtotal			\$4,860,787	\$5,257,571	\$5,259,616	\$0
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



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations for period ending 6/30/2024	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
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	03	\$108,017	\$2	\$2	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$108,017	\$2	\$2	\$0
Other Outlays						
5110	Debt Service - Principal	03	\$72,500	\$65,219	\$78,776	\$0
5120	Debt Service - Interest	03	\$700	\$63,161	\$49,604	\$0
Other Outlays Subtotal			\$73,200	\$128,380	\$128,380	\$0
Fund Transfers						
5220-5221	To Food Service	03	\$165,000	\$165,000	\$165,000	\$0
5222-5229	To Other Special Revenue	03	\$190,000	\$190,000	\$190,000	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$355,000	\$355,000	\$355,000	\$0
Total Operating Budget Appropriations					\$11,970,361	\$0



Special Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
5252	To Expendable Trusts/Fiduciary Funds	05	\$156,000	\$0
<i>Purpose: To raise and appropriate funds for the maintenance</i>				
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
Total Proposed Special Articles			\$156,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)
1100-1199	Regular Programs	02	\$2,730	\$0
		<i>Purpose: Collective Bargaining Agreement - Professional Sta</i>		
1200-1299	Special Programs	02	\$41,672	\$0
		<i>Purpose: Collective Bargaining Agreement - Professional Sta</i>		
2320 (310)	SAU Management Services	04	\$473,655	\$0
		<i>Purpose: SAU Appropriation</i>		
2400-2499	School Administration Service	02	\$15,447	\$0
		<i>Purpose: Collective Bargaining Agreement - Professional Sta</i>		
2600-2699	Plant Operations and Maintenance	02	\$13,180	\$0
		<i>Purpose: Collective Bargaining Agreement - Professional Sta</i>		
2800-2999	Support Service, Central and Other	02	\$20,341	\$0
		<i>Purpose: Collective Bargaining Agreement - Professional Sta</i>		
Total Proposed Individual Articles			\$567,025	\$0



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2023	Revised Estimated Revenues for Period ending 6/30/2024	Estimated Revenues for Period ending 6/30/2025
Local Sources					
1300-1349	Tuition	03	\$0	\$19,000	\$18,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$0	\$10,000	\$10,000
1600-1699	Food Service Sales	03	\$0	\$124,400	\$124,400
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	03	\$0	\$20,000	\$20,000
Local Sources Subtotal			\$0	\$173,400	\$172,400
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	03	\$0	\$249,610	\$175,000
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	03	\$0	\$2,100	\$2,100
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$947	\$0
State Sources Subtotal			\$0	\$252,657	\$177,100
Federal Sources					
4100-4539	Federal Program Grants	03	\$0	\$80,000	\$80,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	03	\$0	\$38,500	\$38,500
4570	Disabilities Programs	03	\$0	\$110,000	\$110,000
4580	Medicaid Distribution	03	\$0	\$5,000	\$5,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$0	\$233,500	\$233,500



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2023	Revised Estimated Revenues for Period ending 6/30/2024	Estimated Revenues for Period ending 6/30/2025
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	05	\$0	\$0	\$156,000
9999	Fund Balance to Reduce Taxes	03	\$0	\$0	\$50,000
Other Financing Sources Subtotal			\$0	\$0	\$206,000
Total Estimated Revenues and Credits			\$0	\$659,557	\$789,000



Budget Summary

Item	Period ending 6/30/2025
Operating Budget Appropriations	\$11,970,361
Special Warrant Articles	\$156,000
Individual Warrant Articles	\$567,025
Total Appropriations	\$12,693,386
Less Amount of Estimated Revenues & Credits	\$789,000
Less Amount of State Education Tax/Grant	\$0
Estimated Amount of Taxes to be Raised	\$11,904,386