



New Hampshire  
Department of  
Revenue Administration

2024  
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, 2024 to June 30, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: \_\_\_\_\_

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	Vice-Chair	
Matt Maguire		
Brian Rater		
Tony Stanizzi		
Tom Whalen		
Tom Solon		
Dave Blinn		

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/>



**New Hampshire**  
 Department of  
 Revenue Administration

**2024**  
**MS-27**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's	School Board's	Budget	Budget
					Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)	Committee's Appropriations for period ending 6/30/2025 (Recommended)	Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	03	\$6,282,006	\$6,697,420	\$6,789,947	\$0	\$6,789,947	\$0
1200-1299	Special Programs	03	\$3,078,396	\$4,158,448	\$4,332,629	\$0	\$4,332,629	\$0
1300-1399	Vocational Programs	03	\$69,838	\$47,000	\$73,000	\$0	\$73,000	\$0
1400-1499	Other Programs	03	\$836,670	\$850,273	\$868,593	\$0	\$868,593	\$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
<b>Instruction Subtotal</b>			<b>\$10,266,910</b>	<b>\$11,753,141</b>	<b>\$12,064,169</b>	<b>\$0</b>	<b>\$12,064,169</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	03	\$1,677,332	\$1,885,886	\$1,939,436	\$0	\$1,939,436	\$0
2200-2299	Instructional Staff Services	03	\$625,261	\$805,506	\$810,124	\$0	\$810,124	\$0
<b>Support Services Subtotal</b>			<b>\$2,302,593</b>	<b>\$2,691,392</b>	<b>\$2,749,560</b>	<b>\$0</b>	<b>\$2,749,560</b>	<b>\$0</b>
<b>General Administration</b>								
2310 (840)	School Board Contingency		\$0	\$125,000	\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$82,294	\$99,300	\$103,300	\$0	\$103,300	\$0
<b>General Administration Subtotal</b>			<b>\$82,294</b>	<b>\$224,300</b>	<b>\$103,300</b>	<b>\$0</b>	<b>\$103,300</b>	<b>\$0</b>



**New Hampshire**  
 Department of  
 Revenue Administration

**2024  
MS-27**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
<b>Executive Administration</b>								
2320 (310)	SAU Management Services		\$1,070,947	\$1,140,822	\$0	\$0	\$0	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	03	\$1,057,973	\$1,170,547	\$1,188,946	\$0	\$1,188,946	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	03	\$1,752,353	\$1,861,240	\$2,282,678	\$0	\$2,282,678	\$0
2700-2799	Student Transportation	03	\$1,315,528	\$1,442,692	\$1,431,255	\$0	\$1,431,255	\$0
2800-2999	Support Service, Central and Other	03	\$5,684,454	\$5,964,572	\$6,559,311	\$0	\$6,559,311	\$0
<b>Executive Administration Subtotal</b>			<b>\$10,881,255</b>	<b>\$11,579,873</b>	<b>\$11,462,190</b>	<b>\$0</b>	<b>\$11,462,190</b>	<b>\$0</b>
<b>Non-Instructional Services</b>								
3100	Food Service Operations		\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement	03	\$56,651	\$1	\$1	\$0	\$1	\$0
4300	Architectural/Engineering	03	\$0	\$1	\$1	\$0	\$1	\$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	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>			<b>\$56,651</b>	<b>\$2</b>	<b>\$2</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>
<b>Other Outlays</b>								
5110	Debt Service - Principal	03	\$940,097	\$887,386	\$920,281	\$0	\$920,281	\$0
5120	Debt Service - Interest	03	\$91,549	\$130,768	\$98,582	\$0	\$98,582	\$0
<b>Other Outlays Subtotal</b>			<b>\$1,031,646</b>	<b>\$1,018,154</b>	<b>\$1,018,863</b>	<b>\$0</b>	<b>\$1,018,863</b>	<b>\$0</b>



**New Hampshire**  
 Department of  
 Revenue Administration

**2024**  
**MS-27**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's	School Board's	Budget	Budget
					Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)	Committee's Appropriations for period ending 6/30/2025 (Recommended)	Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
<b>Fund Transfers</b>								
5220-5221	To Food Service	03	\$0	\$400,000	\$400,000	\$0	\$400,000	\$0
5222-5229	To Other Special Revenue	03	\$0	\$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
5300-5399	Intergovernmental Agency Allocation		\$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
<b>Fund Transfers Subtotal</b>			<b>\$0</b>	<b>\$660,000</b>	<b>\$660,000</b>	<b>\$0</b>	<b>\$660,000</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$28,058,084</b>	<b>\$0</b>	<b>\$28,058,084</b>	<b>\$0</b>



**New Hampshire**  
 Department of  
 Revenue Administration

**2024**  
**MS-27**

**Special Warrant Articles**

Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations for period ending 6/30/2025 (Recommended)	Appropriations for period ending 6/30/2025 (Not Recommended)	Committee's Appropriations for period ending 6/30/2025 (Recommended)	Committee's Appropriations for period ending 6/30/2025 (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
5252	To Expendable Trusts/Fiduciary Funds	05	\$300,000	\$0	\$300,000	\$0
<i>Purpose: Maintenance ETF</i>						
<b>Total Proposed Special Articles</b>			<b>\$300,000</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>



**New Hampshire**  
 Department of  
 Revenue Administration

**2024**  
**MS-27**

**Individual Warrant Articles**

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
1100-1199	Regular Programs	02 <i>Purpose: Professional Staff CBA</i>	\$689,874	\$0	\$0	\$689,874
1200-1299	Special Programs	01 <i>Purpose: Support Staff CBA</i>	\$35,187	\$0	\$35,187	\$0
1200-1299	Special Programs	02 <i>Purpose: Professional Staff CBA</i>	\$105,890	\$0	\$0	\$105,890
2000-2199	Student Support Services	01 <i>Purpose: Support Staff CBA</i>	\$1,615	\$0	\$1,615	\$0
2000-2199	Student Support Services	02 <i>Purpose: Professional Staff CBA</i>	\$85,478	\$0	\$0	\$85,478
2200-2299	Instructional Staff Services	01 <i>Purpose: Support Staff CBA</i>	\$1,546	\$0	\$1,546	\$0
2200-2299	Instructional Staff Services	02 <i>Purpose: Professional Staff CBA</i>	\$36,653	\$0	\$0	\$36,653
2310 (840)	School Board Contingency	06 <i>Purpose: Establish a Contingency Fund</i>	\$125,000	\$0	\$125,000	\$0
2320 (310)	SAU Management Services	04 <i>Purpose: SAU</i>	\$1,169,828	\$0	\$1,169,828	\$0
2400-2499	School Administration Service	01 <i>Purpose: Support Staff CBA</i>	\$7,244	\$0	\$7,244	\$0
2600-2699	Plant Operations and Maintenance	01 <i>Purpose: Support Staff CBA</i>	\$27,280	\$0	\$27,280	\$0
2800-2999	Support Service, Central and Other	01 <i>Purpose: Support Staff CBA</i>	\$9,601	\$0	\$9,601	\$0
2800-2999	Support Service, Central and Other	02 <i>Purpose: Professional Staff CBA</i>	\$245,565	\$0	\$0	\$245,565
<b>Total Proposed Individual Articles</b>			<b>\$2,540,761</b>	<b>\$0</b>	<b>\$1,377,301</b>	<b>\$1,163,460</b>



**New Hampshire**  
Department of  
Revenue Administration

**2024**  
**MS-27**

**Revenues**

<b>Account</b>	<b>Source</b>	<b>Article</b>	<b>Revised Revenues for period ending 6/30/2024</b>	<b>School Board's Estimated Revenues for period ending 6/30/2025</b>	<b>Budget Committee's Estimated Revenues for period ending 6/30/2025</b>
<b>Local Sources</b>					
1300-1349	Tuition	03	\$35,000	\$35,000	\$35,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$25,000	\$15,000	\$15,000
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
<b>Local Sources Subtotal</b>			<b>\$459,000</b>	<b>\$449,000</b>	<b>\$449,000</b>
<b>State Sources</b>					
3210	School Building Aid	03	\$231,362	\$241,362	\$241,362
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	03	\$271,099	\$250,000	\$250,000
3240-3249	Vocational Aid	03	\$7,000	\$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		\$6,143	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$518,604</b>	<b>\$499,362</b>	<b>\$499,362</b>



**New Hampshire**  
Department of  
Revenue Administration

**2024**  
**MS-27**

**Revenues**

<b>Account</b>	<b>Source</b>	<b>Article</b>	<b>Revised Revenues for period ending 6/30/2024</b>	<b>School Board's Estimated Revenues for period ending 6/30/2025</b>	<b>Budget Committee's Estimated Revenues for period ending 6/30/2025</b>
<b>Federal Sources</b>					
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	\$35,000	\$30,000	\$30,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$333,000</b>	<b>\$328,000</b>	<b>\$328,000</b>
<b>Other Financing Sources</b>					
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, 06	\$0	\$425,000	\$425,000
9999	Fund Balance to Reduce Taxes	03	\$0	\$200,000	\$200,000
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$625,000</b>	<b>\$625,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$1,310,604</b>	<b>\$1,901,362</b>	<b>\$1,901,362</b>



**New Hampshire**  
 Department of  
 Revenue Administration

**2024**  
**MS-27**

**Budget Summary**

<b>Item</b>	<b>School Board Period ending 6/30/2025 (Recommended)</b>	<b>Budget Committee Period ending 6/30/2025 (Recommended)</b>
Operating Budget Appropriations	\$28,058,084	\$28,058,084
Special Warrant Articles	\$300,000	\$300,000
Individual Warrant Articles	\$2,540,761	\$1,377,301
Total Appropriations	\$30,898,845	\$29,735,385
Less Amount of Estimated Revenues & Credits	\$1,901,362	\$1,901,362
Less Amount of State Education Tax/Grant	\$0	\$0
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$28,997,483</b>	<b>\$27,834,023</b>



**New Hampshire**  
Department of  
Revenue Administration

**2024**  
**MS-27**

**Supplemental Schedule**

<b>1. Total Recommended by Budget Committee</b>	<b>\$29,735,385</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$920,281
4. Capital outlays funded from Long-Term Bonds & Notes	\$98,582
5. Mandatory Assessments	\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )	\$1,018,863
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$28,716,522</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$2,871,652
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$82,473
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)</b>	<b>\$32,607,037</b>