



New Hampshire
 Department of
 Revenue Administration

**2025
 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, 2025 to June 30, 2026

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 2/17/25

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	<small>Signed by:</small> <small>D4EE1CA21D6749B...</small>
Raul Blanche	Vice-Chair	
Brian Rater		<small>Signed by:</small> <small>94620C027EE743A...</small>
Dave Blinn		
Matt Maguire		<small>Signed by:</small> <small>07022B00E794CC...</small>
Tom Enright		<small>Signed by:</small> <small>887A644910740C...</small>
Tom Whalen		<small>Signed by:</small> <small>887A644910740C...</small>
Tom Solon		<small>Signed by:</small> <small>80FA50034AE44D9...</small>

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

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



New Hampshire
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations as Approved by DRA for period ending 6/30/2025	School Board's	School Board's	Budget	Budget
					Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)	Committee's Appropriations for period ending 6/30/2026 (Recommended)	Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
Instruction								
1100-1199	Regular Programs	03	\$6,620,894	\$7,266,052	\$7,621,777	\$0	\$7,621,777	\$0
1200-1299	Special Programs	03	\$3,565,562	\$4,506,826	\$4,739,980	\$0	\$4,739,980	\$0
1300-1399	Vocational Programs	03	\$64,780	\$73,000	\$85,000	\$0	\$85,000	\$0
1400-1499	Other Programs	03	\$760,302	\$869,393	\$1,017,440	\$0	\$1,017,440	\$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			\$11,011,538	\$12,715,271	\$13,464,197	\$0	\$13,464,197	\$0
Support Services								
2000-2199	Student Support Services	03	\$1,715,010	\$2,028,129	\$2,062,917	\$0	\$2,062,917	\$0
2200-2299	Instructional Staff Services	03	\$753,912	\$964,093	\$890,850	\$0	\$890,850	\$0
Support Services Subtotal			\$2,468,922	\$2,992,222	\$2,953,767	\$0	\$2,953,767	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$125,000	\$0	\$0	\$0	\$0
2310-2319	Other School Board	03	\$80,076	\$103,300	\$93,450	\$0	\$93,450	\$0
General Administration Subtotal			\$80,076	\$228,300	\$93,450	\$0	\$93,450	\$0



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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations as Approved by DRA for period ending 6/30/2025	School Board's Appropriations for period ending 6/30/2026 (Recommended)	School Board's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services		\$1,140,822	\$1,169,828	\$0	\$0	\$0	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	03	\$1,145,073	\$1,262,790	\$1,322,958	\$0	\$1,322,958	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	03	\$1,691,910	\$2,298,157	\$3,093,146	\$0	\$3,093,146	\$0
2700-2799	Student Transportation	03	\$1,374,741	\$1,451,255	\$1,856,065	\$0	\$1,856,065	\$0
2800-2999	Support Service, Central and Other	03	\$5,808,857	\$6,885,258	\$7,278,860	\$0	\$7,278,860	\$0
Executive Administration Subtotal			\$11,161,403	\$13,067,288	\$13,551,029	\$0	\$13,551,029	\$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	\$1,716	\$1	\$1	\$0	\$1	\$0
4300	Architectural/Engineering	03	\$6,050	\$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	03	\$145	\$0	\$1	\$0	\$1	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$7,911	\$2	\$3	\$0	\$3	\$0
Other Outlays								
5110	Debt Service - Principal	03	\$887,387	\$937,181	\$355,275	\$0	\$355,275	\$0
5120	Debt Service - Interest	03	\$130,768	\$98,582	\$82,706	\$0	\$82,706	\$0
Other Outlays Subtotal			\$1,018,155	\$1,035,763	\$437,981	\$0	\$437,981	\$0



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Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations as Approved by DRA for period ending 6/30/2025	School Board's	School Board's	Budget	Budget
					Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)	Committee's Appropriations for period ending 6/30/2026 (Recommended)	Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
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	\$2,600,000	\$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
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
Fund Transfers Subtotal			\$3,000,000	\$660,000	\$660,000	\$0	\$660,000	\$0
Total Operating Budget Appropriations					\$31,160,427	\$0	\$31,160,427	\$0



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Special Warrant Articles

Account	Purpose	Article	School Board's	School Board's	Budget	Budget
			Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)	Committee's Appropriations for period ending 6/30/2026 (Recommended)	Committee's Appropriations for period ending 6/30/2026 (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
4600	Building Improvement Services	01	\$5,291,200	\$0	\$5,291,200	\$0
		<i>Purpose: Bond-Boilers, Controls, LED Lighting</i>				
4900	Other Facilities Acquisition and Construction	02	\$2,216,155	\$0	\$2,216,155	\$0
		<i>Purpose: Bond-solar panels</i>				
5120	Debt Service - Interest	01	\$132,280	\$0	\$132,280	\$0
		<i>Purpose: Bond-Boilers, Controls, LED Lighting</i>				
5120	Debt Service - Interest	02	\$55,404	\$0	\$55,404	\$0
		<i>Purpose: Bond-solar panels</i>				
5252	To Expendable Trusts/Fiduciary Funds	06	\$300,000	\$0	\$300,000	\$0
		<i>Purpose: Maintenance ETF</i>				
Total Proposed Special Articles			\$7,995,039	\$0	\$7,995,039	\$0



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Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2026 (Recommended)	School Board's Appropriations for period ending 6/30/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2026 (Not Recommended)
1200-1299	Special Programs	04	\$41,117	\$0	\$41,117	\$0
		<i>Purpose: Support Staff CBA</i>				
2200-2299	Instructional Staff Services	04	\$3,117	\$0	\$3,117	\$0
		<i>Purpose: Support Staff CBA</i>				
2310 (840)	School Board Contingency	07	\$125,000	\$0	\$125,000	\$0
		<i>Purpose: Establish a Contingency Fund</i>				
2320 (310)	SAU Management Services	05	\$1,171,278	\$0	\$1,171,278	\$0
		<i>Purpose: SAU</i>				
2400-2499	School Administration Service	04	\$7,233	\$0	\$7,233	\$0
		<i>Purpose: Support Staff CBA</i>				
2600-2699	Plant Operations and Maintenance	04	\$29,665	\$0	\$29,665	\$0
		<i>Purpose: Support Staff CBA</i>				
2800-2999	Support Service, Central and Other	04	\$52,287	\$0	\$52,287	\$0
		<i>Purpose: Support Staff CBA</i>				
Total Proposed Individual Articles			\$1,429,697	\$0	\$1,429,697	\$0



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2025	School Board's Estimated Revenues for period ending 6/30/2026	Budget Committee's Estimated Revenues for period ending 6/30/2026
Local Sources					
1300-1349	Tuition	03	\$30,000	\$25,000	\$25,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	03	\$40,000	\$30,000	\$30,000
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	\$30,000	\$30,000	\$30,000
Local Sources Subtotal			\$459,000	\$444,000	\$444,000
State Sources					
3210	School Building Aid		\$241,362	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	03	\$300,000	\$250,000	\$250,000
3240-3249	Vocational Aid	03	\$7,000	\$7,000	\$7,000
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		\$2,125	\$0	\$0
State Sources Subtotal			\$553,487	\$260,000	\$260,000



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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2025	School Board's Estimated Revenues for period ending 6/30/2026	Budget Committee's Estimated Revenues for period ending 6/30/2026
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	\$5,000	\$5,000	\$5,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$303,000	\$303,000	\$303,000
Other Financing Sources					
5110-5139	Sale of Bonds or Notes	02, 01	\$0	\$7,507,355	\$7,507,355
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	07, 06	\$0	\$425,000	\$425,000
9999	Fund Balance to Reduce Taxes	03	\$0	\$200,000	\$200,000
Other Financing Sources Subtotal			\$0	\$8,132,355	\$8,132,355
Total Estimated Revenues and Credits			\$1,315,487	\$9,139,355	\$9,139,355



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Budget Summary

Item	School Board Period ending 6/30/2026 (Recommended)	Budget Committee Period ending 6/30/2026 (Recommended)
Operating Budget Appropriations	\$31,160,427	\$31,160,427
Special Warrant Articles	\$7,995,039	\$7,995,039
Individual Warrant Articles	\$1,429,697	\$1,429,697
Total Appropriations	\$40,585,163	\$40,585,163
Less Amount of Estimated Revenues & Credits	\$9,139,355	\$9,139,355
Less Amount of State Education Tax/Grant	\$5,409,610	\$5,409,610
Estimated Amount of Taxes to be Raised	\$26,036,198	\$26,036,198



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$40,585,163
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$187,684
4. Capital outlays funded from Long-Term Bonds & Notes	\$7,507,355
5. Mandatory Assessments	\$0
6. Total Exclusions <i>(Sum of Lines 2 through 5 above)</i>	\$7,695,039
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$32,890,124
8. 10% of Amount Recommended, Less Exclusions <i>(Line 7 x 10%)</i>	\$3,289,012
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$133,419
10. Voted Cost Items (Voted at Meeting)	\$133,419
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: (Line 1 + Line 8 + Line 11 + Line 12)	\$43,874,175