



New Hampshire
Department of
Revenue Administration

2022
MS-26

Proposed Budget

Brookline Local School





Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2022 to June 30, 2023

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/31/22

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		<small>Digitized by:</small>  <small>0001002EN64A</small>
Rebecca Howie		<small>Digitized by:</small>  <small>047026B0E15A7F</small>
Karen Jew		<small>Digitized by:</small>  <small>047026B0E15A7F</small>
Alison Marsano		<small>Digitized by:</small>  <small>047026B0E15A7F</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
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Appropriations for period ending 6/30/2023 (Recommended)	Appropriations for period ending 6/30/2023 (Not Recommended)
Instruction						
1100-1199	Regular Programs	05	\$2,609,509	\$2,751,951	\$2,693,920	\$0
1200-1299	Special Programs	05	\$1,239,401	\$1,588,449	\$2,021,471	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	05	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	05	\$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			\$3,848,910	\$4,340,400	\$4,715,391	\$0
Support Services						
2000-2199	Student Support Services	05	\$683,430	\$725,601	\$754,084	\$0
2200-2299	Instructional Staff Services	05	\$149,219	\$214,411	\$180,893	\$0
Support Services Subtotal			\$832,649	\$940,012	\$934,977	\$0
General Administration						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$40,000	\$0	\$0
2310-2319	Other School Board	05	\$35,896	\$34,185	\$41,735	\$0
General Administration Subtotal			\$35,896	\$74,185	\$41,735	\$0
Executive Administration						
2320 (310)	SAU Management Services		\$319,460	\$361,236	\$0	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	05	\$474,924	\$498,174	\$525,875	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	05	\$653,234	\$654,844	\$663,284	\$0
2700-2799	Student Transportation	05	\$499,047	\$610,199	\$682,542	\$0
2800-2999	Support Service, Central and Other	05	\$2,308,681	\$2,556,562	\$2,475,045	\$0
Executive Administration Subtotal			\$4,255,346	\$4,681,015	\$4,346,746	\$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 6/30/2021	Appropriations for period ending 6/30/2022	Appropriations for period ending 6/30/2023 (Recommended)	Appropriations for period ending 6/30/2023 (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		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$0	\$0	\$0
Other Outlays						
5110	Debt Service - Principal	05	\$35,000	\$35,000	\$35,000	\$0
5120	Debt Service - Interest	05	\$3,500	\$1,400	\$700	\$0
Other Outlays Subtotal			\$38,500	\$36,400	\$35,700	\$0
Fund Transfers						
5220-5221	To Food Service	05	\$246,304	\$165,000	\$165,000	\$0
5222-5229	To Other Special Revenue	05	\$271,468	\$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			\$517,772	\$355,000	\$355,000	\$0
Total Operating Budget Appropriations					\$10,429,549	\$0



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Special Warrant Articles

Account	Purpose	Article	Appropriations for	
			period ending 6/30/2023 (Recommended)	period ending 6/30/2023 (Not Recommended)
5230-5239	To Capital Projects	02	\$1,537,500	\$0
		<i>Purpose: Contingent Article: if Article 2 is not passed, th</i>		
5252	To Expendable Trusts/Fiduciary Funds	06	\$25,000	\$0
		<i>Purpose: Appropriate funds to the Special Education Expenda</i>		
5252	To Expendable Trusts/Fiduciary Funds	07	\$75,000	\$0
		<i>Purpose: Appropriate funds to the Maintenance Expendable Tr</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			\$1,637,500	\$0



Individual Warrant Articles

Account	Purpose	Article	Appropriations for period ending 6/30/2023 (Recommended)	Appropriations for period ending 6/30/2023 (Not Recommended)
1100-1199	Regular Programs	04 <i>Purpose: Collective Bargaining Agreement - Support Staff</i>	\$3,381	\$0
1200-1299	Special Programs	04 <i>Purpose: Collective Bargaining Agreement - Support Staff</i>	\$23,577	\$0
2320 (310)	SAU Management Services	08 <i>Purpose: SAU Appropriation</i>	\$407,208	\$0
2400-2499	School Administration Service	04 <i>Purpose: Collective Bargaining Agreement - Support Staff</i>	\$8,572	\$0
2600-2699	Plant Operations and Maintenance	04 <i>Purpose: Collective Bargaining Agreement - Support Staff</i>	\$8,763	\$0
2800-2999	Support Service, Central and Other	04 <i>Purpose: Collective Bargaining Agreement - Support Staff</i>	\$5,573	\$0
3100	Food Service Operations	04 <i>Purpose: Collective Bargaining Agreement - Support Staff</i>	\$8,433	\$0
5110	Debt Service - Principal	03 <i>Purpose: To finance the acquisition and installation of ener</i>	\$147,500	\$0
5120	Debt Service - Interest	03 <i>Purpose: To finance the acquisition and installation of ener</i>	\$30,000	\$0
Total Proposed Individual Articles			\$643,007	\$0



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Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2021	Revised Estimated Revenues for Period ending 6/30/2022	Estimated Revenues for Period ending 6/30/2023
Local Sources					
1300-1349	Tuition	05	\$0	\$13,000	\$14,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	05	\$0	\$2,000	\$2,000
1600-1699	Food Service Sales	05	\$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	05	\$0	\$37,000	\$50,000
Local Sources Subtotal			\$0	\$176,400	\$190,400
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$131,662	\$0
3230	Special Education Aid	05	\$0	\$122,546	\$165,000
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	05	\$0	\$2,100	\$2,100
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$0	\$256,308	\$167,100
Federal Sources					
4100-4539	Federal Program Grants	05	\$0	\$80,000	\$80,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	05	\$0	\$38,500	\$38,500
4570	Disabilities Programs	05	\$0	\$110,000	\$110,000
4580	Medicaid Distribution	05	\$0	\$21,500	\$20,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$0	\$250,000	\$248,500



Revenues

Account	Source	Article	Actual Revenues for Period ending 6/30/2021	Revised Estimated Revenues for Period ending 6/30/2022	Estimated Revenues for Period ending 6/30/2023
Other Financing Sources					
5110-5139	Sale of Bonds or Notes	02	\$0	\$0	\$1,500,000
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	06, 07	\$0	\$0	\$100,000
9999	Fund Balance to Reduce Taxes	05	\$0	\$0	\$200,000
Other Financing Sources Subtotal			\$0	\$0	\$1,800,000
Total Estimated Revenues and Credits			\$0	\$682,708	\$2,406,000



Budget Summary

Item	Period ending 6/30/2023
Operating Budget Appropriations	\$10,429,549
Special Warrant Articles	\$1,637,500
Individual Warrant Articles	\$643,007
Total Appropriations	\$12,710,056
Less Amount of Estimated Revenues & Credits	\$2,406,000
Less Amount of State Education Tax/Grant	\$2,893,623
Estimated Amount of Taxes to be Raised	\$7,410,433