



New Hampshire  
Department of  
Revenue Administration

2020  
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, 2020 to June 30, 2021

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 |
|-----------------------------------|----------------------------|-----------|
| Dorlene Mann                      | BC Chairman                |           |
| MATT MAGUIRE                      | BC member                  |           |
| RAUL BLANCHET<br>Lucy VanCampbell | BC Vice Chair<br>BC member |           |
| DAVID BLIND                       | BC 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/>



**New Hampshire**  
 Department of  
 Revenue Administration

**2020**  
**MS-27**

**Appropriations**

| Account                       | Purpose                                     | Article | Expenditures for period ending 6/30/2019 | Appropriations as Approved by DRA for period ending 6/30/2020 | School Board's Appropriations for period ending 6/30/2021 (Recommended) | School Board's Appropriations for period ending 6/30/2021 (Not Recommended) | Budget Committee's Appropriations for period ending 6/30/2021 (Recommended) | Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended) |
|-------------------------------|---|---------|--|---|---|---|---|---|
| <b>Instruction</b>            |   |         |  |   |   |   |   |   |
| 1100-1199                     | Regular Programs                            | 04      | \$5,667,626                              | \$5,941,248   | \$6,281,130   | \$0   | \$6,281,130   | \$0   |
| 1200-1299                     | Special Programs                            | 04      | \$3,389,223                              | \$3,805,162   | \$3,434,596   | \$0   | \$3,434,596   | \$0   |
| 1300-1399                     | Vocational Programs                         | 04      | \$22,981                                 | \$40,000  | \$30,000  | \$0   | \$30,000  | \$0   |
| 1400-1499                     | Other Programs                              | 04      | \$758,106                                | \$830,868   | \$855,470   | \$0   | \$855,470   | \$0   |
| 1500-1599                     | Non-Public Programs                         | 04      | \$0                                      | \$0   | \$0   | \$0   | \$0   | \$0   |
| 1600-1699                     | Adult/Continuing Education Programs         | 04      | \$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>\$9,837,936</b>                       | <b>\$10,617,278</b>   | <b>\$10,601,196</b>   | <b>\$0</b>  | <b>\$10,601,196</b>   | <b>\$0</b>  |
| <b>Support Services</b>       |   |         |  |   |   |   |   |   |
| 2000-2199                     | Student Support Services                    | 04      | \$1,274,572                              | \$1,456,720   | \$1,589,010   | \$0   | \$1,589,010   | \$0   |
| 2200-2299                     | Instructional Staff Services                | 04      | \$570,485                                | \$661,707   | \$790,571   | \$0   | \$790,571   | \$0   |
|                               | <b>Support Services Subtotal</b>            |         | <b>\$1,845,057</b>                       | <b>\$2,118,427</b>  | <b>\$2,379,581</b>  | <b>\$0</b>  | <b>\$2,379,581</b>  | <b>\$0</b>  |
| <b>General Administration</b> |   |         |  |   |   |   |   |   |
| 0000-0000                     | Collective Bargaining                       |         | \$0                                      | \$0   | \$0   | \$0   | \$0   | \$0   |
| 2310 (840)                    | School Board Contingency                    |         | \$0                                      | \$100,000   | \$0   | \$0   | \$0   | \$0   |
| 2310-2319                     | Other School Board                          | 04      | \$55,327                                 | \$70,559  | \$66,300  | \$0   | \$66,300  | \$0   |
|                               | <b>General Administration Subtotal</b>      |         | <b>\$55,327</b>                          | <b>\$170,559</b>  | <b>\$66,300</b>   | <b>\$0</b>  | <b>\$66,300</b>   | <b>\$0</b>  |



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**Appropriations**

| Account  | Purpose   | Article | Expenditures for period ending 6/30/2019 | Appropriations as Approved by DRA for period ending 6/30/2020 | School Board's Appropriations for period ending 6/30/2021 (Recommended) | School Board's Appropriations for period ending 6/30/2021 (Not Recommended) | Budget Committee's Appropriations for period ending 6/30/2021 (Recommended) | Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended) |
|--|---|---------|--|---|---|---|---|---|
| <b>Executive Administration</b>                |   |         |  |   |   |   |   |   |
| 2320 (310)                                     | SAU Management Services                                 |         | \$606,808                                | \$878,364   | \$0   | \$0   | \$0   | \$0   |
| 2320-2399                                      | All Other Administration                                |         | \$0                                      | \$0   | \$0   | \$0   | \$0   | \$0   |
| 2400-2499                                      | School Administration Service                           | 04      | \$1,033,198                              | \$1,075,529   | \$1,085,325   | \$0   | \$1,085,325   | \$0   |
| 2500-2599                                      | Business  |         | \$2,581                                  | \$0   | \$0   | \$0   | \$0   | \$0   |
| 2600-2699                                      | Plant Operations and Maintenance                        | 04      | \$1,201,284                              | \$1,307,369   | \$1,533,515   | \$0   | \$1,533,515   | \$0   |
| 2700-2799                                      | Student Transportation                                  | 04      | \$1,095,098                              | \$1,273,553   | \$1,199,736   | \$0   | \$1,199,736   | \$0   |
| 2800-2999                                      | Support Service, Central and Other                      | 04      | \$4,716,280                              | \$5,227,980   | \$5,163,191   | \$0   | \$5,163,191   | \$0   |
|  | <b>Executive Administration Subtotal</b>                |         | <b>\$8,855,249</b>                       | <b>\$9,762,795</b>  | <b>\$8,981,767</b>  | <b>\$0</b>  | <b>\$8,981,767</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  |         | \$92,719                                 | \$138,396   | \$0   | \$0   | \$0   | \$0   |
| 4300   | Architectural/Engineering                               |         | \$2,098                                  | \$0   | \$0   | \$0   | \$0   | \$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>\$94,817</b>                          | <b>\$138,396</b>  | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>  |
| <b>Other Outlays</b>                           |   |         |  |   |   |   |   |   |
| 5110   | Debt Service - Principal                                | 04      | \$440,000                                | \$621,860   | \$640,145   | \$0   | \$640,145   | \$0   |
| 5120   | Debt Service - Interest                                 | 04      | \$155,867                                | \$177,804   | \$170,083   | \$0   | \$170,083   | \$0   |
|  | <b>Other Outlays Subtotal</b>                           |         | <b>\$595,867</b>                         | <b>\$799,664</b>  | <b>\$810,228</b>  | <b>\$0</b>  | <b>\$810,228</b>  | <b>\$0</b>  |



**New Hampshire**  
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**Appropriations**

| Account                                      | Purpose                        | Article | Expenditures for period ending 6/30/2019 | Appropriations as Approved by DRA for period ending 6/30/2020 | School Board's Appropriations for period ending 6/30/2021 (Recommended) | School Board's Appropriations for period ending 6/30/2021 (Not Recommended) | Budget Committee's Appropriations for period ending 6/30/2021 (Recommended) | Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended) |  |
|--|--------------------------------|---------|--|---|---|---|---|---|--|
| <b>Fund Transfers</b>                        |                                |         |  |   |   |   |   |   |  |
| 5220-5221                                    | To Food Service                | 04      | \$412,877                                | \$394,000   | \$400,000   | \$0   | \$400,000   | \$0   |  |
| 5222-5229                                    | To Other Special Revenue       | 04      | \$270,715                                | \$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   |  |
| 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>\$683,592</b>                         | <b>\$654,000</b>  | <b>\$660,000</b>  | <b>\$0</b>  | <b>\$660,000</b>  | <b>\$0</b>  |  |
| <b>Total Operating Budget Appropriations</b> |                                |         | <b>\$23,499,072</b>                      | <b>\$23,499,072</b>   | <b>\$0</b>  | <b>\$23,499,072</b>   | <b>\$0</b>  | <b>\$0</b>  |  |



**New Hampshire**  
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**Special Warrant Articles**

| Account | Purpose                              | Article                                | School Board's Appropriations for period ending 6/30/2021 |                   | School Board's Appropriations for period ending 6/30/2021 |                   | Budget Committee's Appropriations for period ending 6/30/2021 |                   | Budget Committee's Appropriations for period ending 6/30/2021 |                   |
|---------|--------------------------------------|--|---|-------------------|---|-------------------|---|-------------------|---|-------------------|
|         |                                      |  | (Recommended)   | (Not Recommended) | (Recommended)   | (Not Recommended) | (Recommended)   | (Not Recommended) | (Recommended)   | (Not Recommended) |
| 5251    | To Capital Reserve Fund              |  | \$0   | \$0               | \$0   | \$0               | \$0   | \$0               | \$0   | \$0               |
| 5252    | To Expendable Trust Fund             |  | \$0   | \$0               | \$0   | \$0               | \$0   | \$0               | \$0   | \$0               |
| 5253    | To Non-Expendable Trust Fund         |  | \$0   | \$0               | \$0   | \$0               | \$0   | \$0               | \$0   | \$0               |
| 5252    | To Expendable Trusts/Fiduciary Funds | 06                                     | \$67,000  | \$0               | \$0   | \$0               | \$67,000  | \$0               | \$0   | \$0               |
|         |                                      | <i>Purpose: Athletics ETF</i>          |   |                   |   |                   |   |                   |   |                   |
| 5252    | To Expendable Trusts/Fiduciary Funds | 07                                     | \$200,000   | \$0               | \$0   | \$0               | \$200,000   | \$0               | \$0   | \$0               |
|         |                                      | <i>Purpose: Maintenance ETF</i>        |   |                   |   |                   |   |                   |   |                   |
| 5252    | To Expendable Trusts/Fiduciary Funds | 08                                     | \$25,000  | \$0               | \$0   | \$0               | \$25,000  | \$0               | \$0   | \$0               |
|         |                                      | <i>Purpose: Special Education ETF</i>  |   |                   |   |                   |   |                   |   |                   |
|         |                                      | <b>Total Proposed Special Articles</b> | <b>\$292,000</b>  | <b>\$0</b>        | <b>\$0</b>  | <b>\$0</b>        | <b>\$292,000</b>  | <b>\$0</b>        | <b>\$0</b>  | <b>\$0</b>        |



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**Individual Warrant Articles**

| Account                                   | Purpose                            | Article | School Board's Appropriations for period ending 6/30/2021 |                   | Budget Committee's Appropriations for period ending 6/30/2021 |                   |
|---|------------------------------------|---------|---|-------------------|---|-------------------|
|   |                                    |         | (Recommended)   | (Not Recommended) | (Recommended)   | (Not Recommended) |
| 1200-1299                                 | Special Programs                   | 01      | \$27,241  | \$0               | \$27,241  | \$0               |
|   |                                    |         | <i>Purpose: Support Staff</i>                             |                   |   |                   |
| 2200-2299                                 | Instructional Staff Services       | 01      | \$1,205   | \$0               | \$1,205   | \$0               |
|   |                                    |         | <i>Purpose: Support Staff</i>                             |                   |   |                   |
| 2310 (840)                                | School Board Contingency           | 09      | \$100,000   | \$0               | \$100,000   | \$0               |
|   |                                    |         | <i>Purpose: Contingency</i>                               |                   |   |                   |
| 2320 (310)                                | SAU Management Services            | 05      | \$910,255   | \$0               | \$910,255   | \$0               |
|   |                                    |         | <i>Purpose: SAU</i>                                       |                   |   |                   |
| 2400-2499                                 | School Administration Service      | 01      | \$14,697  | \$0               | \$14,697  | \$0               |
|   |                                    |         | <i>Purpose: Support Staff</i>                             |                   |   |                   |
| 2600-2699                                 | Plant Operations and Maintenance   | 01      | \$17,996  | \$0               | \$17,996  | \$0               |
|   |                                    |         | <i>Purpose: Support Staff</i>                             |                   |   |                   |
| 2800-2999                                 | Support Service, Central and Other | 01      | \$20,000  | \$0               | \$20,000  | \$0               |
|   |                                    |         | <i>Purpose: Support Staff</i>                             |                   |   |                   |
| <b>Total Proposed Individual Articles</b> |                                    |         | <b>\$1,091,394</b>  | <b>\$0</b>        | <b>\$1,091,394</b>  | <b>\$0</b>        |



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**Revenues**

| Account                       | Source                        | Article | Revised Revenues<br>for period ending<br>6/30/2020 | School Board's<br>Estimated Revenues for<br>period ending 6/30/2021 | Budget Committee's<br>Estimated Revenues for<br>period ending 6/30/2021 |
|-------------------------------|-------------------------------|---------|--|---|---|
| <b>Local Sources</b>          |                               |         |  |   |   |
| 1300-1349                     | Tuition                       | 04      | \$10,000   | \$15,000  | \$15,000  |
| 1400-1449                     | Transportation Fees           |         | \$0  | \$0   | \$0   |
| 1500-1599                     | Earnings on Investments       | 04      | \$4,500  | \$4,500   | \$4,500   |
| 1600-1699                     | Food Service Sales            | 04      | \$353,000  | \$359,000   | \$359,000   |
| 1700-1799                     | Student Activities            |         | \$0  | \$0   | \$0   |
| 1800-1899                     | Community Services Activities |         | \$0  | \$0   | \$0   |
| 1900-1999                     | Other Local Sources           | 04      | \$85,000   | \$100,000   | \$100,000   |
| <b>Local Sources Subtotal</b> |                               |         | <b>\$452,500</b>                                   | <b>\$478,500</b>  | <b>\$478,500</b>  |
| <b>State Sources</b>          |                               |         |  |   |   |
| 3210                          | School Building Aid           | 04      | \$191,362  | \$199,362   | \$199,362   |
| 3215                          | Kindergarten Building Aid     |         | \$0  | \$0   | \$0   |
| 3220                          | Kindergarten Aid              |         | \$0  | \$0   | \$0   |
| 3230                          | Catastrophic Aid              | 04      | \$496,264  | \$500,000   | \$500,000   |
| 3240-3249                     | Vocational Aid                | 04      | \$5,364  | \$5,000   | \$5,000   |
| 3250                          | Adult Education               |         | \$0  | \$0   | \$0   |
| 3260                          | Child Nutrition               | 04      | \$3,000  | \$3,000   | \$3,000   |
| 3270                          | Driver Education              |         | \$0  | \$0   | \$0   |
| 3290-3299                     | Other State Sources           |         | \$0  | \$0   | \$0   |
| <b>State Sources Subtotal</b> |                               |         | <b>\$695,990</b>                                   | <b>\$707,362</b>  | <b>\$707,362</b>  |



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**Revenues**

| Account                        | Source  | Article           | Revised Revenues<br>for period ending<br>6/30/2020 | School Board's<br>Estimated Revenues for<br>period ending 6/30/2021 | Budget Committee's<br>Estimated Revenues for<br>period ending 6/30/2021 |
|--------------------------------|---|-------------------|--|---|---|
| <b>Federal Sources</b>         |   |                   |  |   |   |
| 4100-4539                      | Federal Program Grants                            | 04                | \$25,000   | \$25,000  | \$25,000  |
| 4540                           | Vocational Education                              |                   | \$0  | \$0   | \$0   |
| 4550                           | Adult Education                                   |                   | \$0  | \$0   | \$0   |
| 4560                           | Child Nutrition                                   | 04                | \$38,000   | \$38,000  | \$38,000  |
| 4570                           | Disabilities Programs                             | 04                | \$235,000  | \$235,000   | \$235,000   |
| 4580                           | Medicaid Distribution                             |                   | \$0  | \$0   | \$0   |
| 4590-4999                      | Other Federal Sources (non-4810)                  |                   | \$0  | \$0   | \$0   |
| 4810                           | Federal Forest Reserve                            |                   | \$0  | \$0   | \$0   |
|                                | <b>Federal Sources Subtotal</b>                   |                   | <b>\$298,000</b>                                   | <b>\$298,000</b>  | <b>\$298,000</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                    | 09, 08,<br>07, 06 | \$0  | \$392,000   | \$392,000   |
| 9999                           | Fund Balance to Reduce Taxes                      | 04                | \$0  | \$200,000   | \$200,000   |
|                                | <b>Other Financing Sources Subtotal</b>           |                   | <b>\$0</b>   | <b>\$592,000</b>  | <b>\$592,000</b>  |
|                                | <b>Total Estimated Revenues and Credits</b>       |                   | <b>\$1,446,490</b>                                 | <b>\$2,075,862</b>  | <b>\$2,075,862</b>  |





**New Hampshire**  
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**2020**  
**MS-27**

**Budget Summary**

| Item  | School Board<br>Period ending<br>6/30/2021<br>(Recommended) | Budget Committee<br>Period ending<br>6/30/2021<br>(Recommended) |
|---|---|---|
| Operating Budget Appropriations               | \$23,499,072  | \$23,499,072  |
| Special Warrant Articles                      | \$292,000   | \$292,000   |
| Individual Warrant Articles                   | \$1,091,394   | \$1,091,394   |
| Total Appropriations                          | \$24,882,466  | \$24,882,466  |
| Less Amount of Estimated Revenues & Credits   | \$2,075,862   | \$2,075,862   |
| Less Amount of State Education Tax/Grant      | \$5,996,218   | \$5,996,218   |
| <b>Estimated Amount of Taxes to be Raised</b> | <b>\$16,810,386</b>   | <b>\$16,810,386</b>   |



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Supplemental Schedule

|   |                     |
|---|---------------------|
| <b>1. Total Recommended by Budget Committee</b>                         | <b>\$24,882,466</b> |
| <b>Less Exclusions:</b>   |                     |
| 2. Principal: Long-Term Bonds & Notes                                   | \$640,145           |
| 3. Interest: Long-Term Bonds & Notes                                    | \$170,083           |
| 4. Capital outlays funded from Long-Term Bonds & Notes                  | \$0                 |
| 5. Mandatory Assessments  | \$0                 |
| 6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )           | \$810,228           |
| <b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>      | <b>\$24,072,238</b> |
| 8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )   | \$2,407,224         |
| <b>Collective Bargaining Cost Items:</b>                                |                     |
| 9. Recommended Cost Items (Prior to Meeting)                            | \$0                 |
| 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:</b>               |                     |
| <i>(Line 1 + Line 8 + Line 11 + Line 12)</i>                            |                     |
|   | <b>\$27,289,690</b> |