

**Brookline School
District
Public Hearing**

January 13, 2021

Captain Samuel Douglass Academy

Brookline School Board

Chair – Ken Haag

Vice Chair – Erin Sarris

Secretary – Karen Jew

Member – Rebecca Howie

Member – Alison Marsano

SAU Administration

Superintendent – Andrew Corey

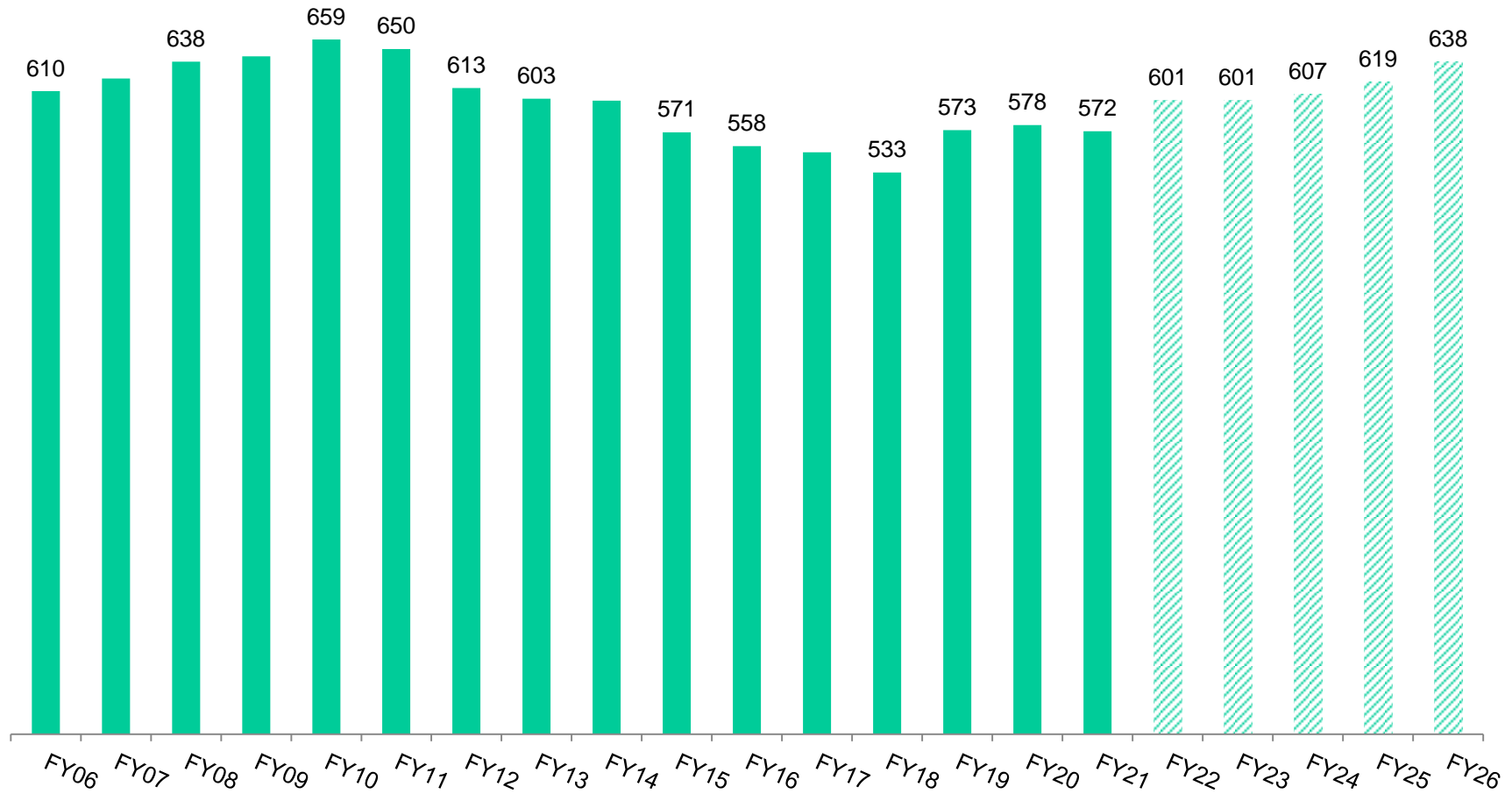
Assistant Superintendent – Gina Bergskaug

Assistant Superintendent – Robert Thompson

Business Administrator – Kelly Seeley

Student Demographics

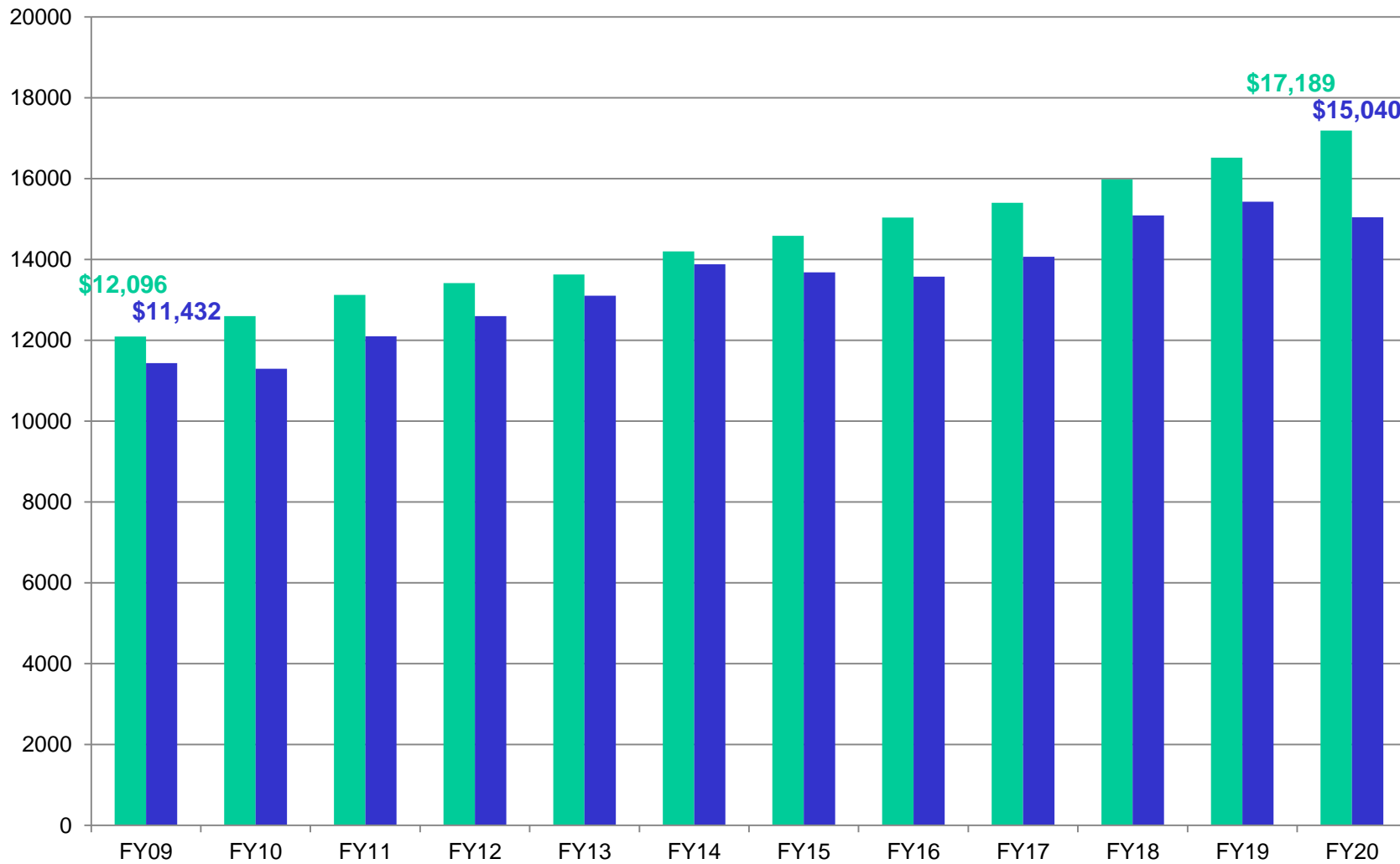
BSD Enrollment History & Forecast



 **Actual**

 **5-Year Projection**

BSD Cost Per Pupil (CPP) vs NH Avg. CPP



Brookline CPP

NH Avg Elem CPP

FY22 Warrant & Tax Info

Budget Process

1. Principals' Needs Assessment: July-September
2. Superintendent's Revisions: October-November
3. School Board/Finance Committee Revisions: December
4. Tax Effort Determination Using Final Budget & Revenue Estimates: January
5. Compare Tax Effort % to Tax Cap % - Adjust as Needed: January
6. Public Hearing Presentation: January

Tax Cap Calculation

Tax Rate Components	Tax Year 2020 (BSD FY21)	Tax Year 2021 (BSD FY22) (Original)	% Diff	Tax Year 2021 (BSD FY22) (Tax Cap)	% Diff
Operating Budget	\$ 9,651,760	\$10,025,776	3.9%	\$ 9,867,097	2.2%
Warrant Articles	\$ 459,460	\$ 501,236	9.0%	\$ 501,236	9.0%
Total Warrant	\$ 10,111,220	\$ 10,527,012	4.1%	\$ 10,368,333	2.5%
-Local Revenue	\$ 592,910*	\$ 796,000	34.2%	\$ 796,000	34.2%
-State Aid Grant	\$ 2,041,387	\$ 2,134,564	4.5%	\$ 2,134,564	4.5%
-Retained State Tax	\$ 577,572	\$ 625,035	8.2%	\$ 625,035	8.2%
-FY21 State Grant	591,264	\$ 0		\$ 0	
= Total Tax Effort	\$ 6,308,087	\$ 6,971,413	10.5%	\$ 6,812,734	8.0%

*Prior year fund balance has been removed per RSA 32:5-b I-a

Overview of Warrant

Article 1 Elections	Clerk, Treasurer, Moderator – 1yr One School Board Member – 3yr	Filing Dates: 1/20/21 – 1/29/21
Financial Articles	Original Budget	Tax Cap Budget
Article 2 Operating Budget	\$10,025,776	\$9,867,097
Article 3 Maintenance Trust*	\$75,000	\$75,000
Article 4 Special Ed Trust*	\$25,000	\$25,000

*Funded from Unreserved Fund Balance (UFB)

Overview of Warrant

Article 5 Contingency*	\$40,000	\$40,000
Article 6 SAU budget**	\$361,236	\$361,236
Total FY 2022 Proposed	\$10,527,012	\$10,368,333
Increases	\$415,792 4.1%	\$257,113 2.5%

*Funded from Unreserved Fund Balance (UFB)

**Pending Voter Approval at all three district meetings

FY21 vs. FY22

Article	Description	FY21	FY22 Original	FY22 Tax Cap
2	Operating Budget	\$9,651,760	\$10,025,776	\$9,867,097
3	Maintenance Trust	\$75,000	\$75,000	\$75,000
4	Special Ed Trust	\$25,000	\$25,000	\$25,000
5	Contingency	\$40,000	\$40,000	\$40,000
6	SAU Budget	\$319,460	\$361,236	\$361,236
	Total FY 2022 Proposed	\$10,111,220	\$10,527,012	\$10,368,333

Budget Cuts as a Result of the Tax Cap

**Amount Needed to get to 8% Tax Effort:
\$158,679**

Tech Integrator Position: \$114,189

MTSS Paras: \$43,640

Projectors to REAP Grant: \$850

FY22 Local Revenue

Description	FY21 (Estimate)	FY22 (Original)	% Diff	FY22 (Tax Cap)	% Diff
Tuition-Preschool	\$ 13,000	\$ 13,000	0%	\$ 13,000	0%
Earnings	\$ 5,000	\$ 5,000	0%	\$ 5,000	0%
Food Service	\$ 170,000	\$ 165,000	-3%	\$ 165,000	-3%
Special Ed Aid	\$ 56,910	\$ 50,000	-12%	\$ 50,000	-12%
Grants	\$ 195,000	\$ 190,000	-3%	\$ 190,000	-3%
Voted Fund Balance	\$ 140,000	\$ 140,000	0%	\$ 140,000	0%
Fund Bal. to Reduce Taxes	\$ 409,731	\$ 200,000	-51%	\$ 200,000	-51%
Other	\$ 13,000	\$ 33,000	1.5%	\$ 33,000	1.5%
Total	\$1,002,641	\$ 796,000	-21%	\$ 796,000	-21%

Kindergarten Aid in Adequacy Aid as of FY21

FY22 State Aid Estimates

Description	FY21	FY22 (Original)	% Diff	FY22 (Tax Cap)	% Diff
Adequacy Aid*	\$ 2,041,387	\$ 2,134,564	5%	\$ 2,134,564	5%
Retained Tax	\$ 577,572	\$ 625,035	8%	\$ 625,035	8%
One-time FY21 Grant	\$ 591,264	\$ 0		\$ 0	
Total State Aid	\$ 3,210,223	\$ 2,759,599	-14%	\$ 2,759,599	-14%

*Kindergarten Aid appears in Adequacy Aid starting in FY21

BSD Tax Rate Info

Assumes all Articles Approved as Written	Tax Year 2020 (BSD FY21)	Tax Year 2021 (BSD FY22) (Original)	% Diff	Tax Year 2021 (BSD FY22) (Tax Cap)	% Diff
Operating Budget	\$ 9,651,760	\$10,025,776		\$ 9,867,097	
Warrant Articles	\$ 459,460	\$ 501,236		\$ 501,236	
-Local Revenue	\$ 1,002,641	\$ 796,000		\$ 796,000	
-State Aid Grant	\$ 2,041,387	\$ 2,134,564		\$ 2,134,564	
-Retained State Tax	\$ 577,572	\$ 625,035		\$ 625,035	
-FY21 State Grant	591,264	\$ 0		\$ 0	
= Total Tax Effort	\$ 5,898,356	\$ 6,971,413		\$ 6,812,734	
BSD Tax Rate	\$ 8.79	\$ 10.24	16.4%	\$ 10.00	13.8%
BSD State Tax Rate	\$ 0.87	\$ 0.93	6.6%	\$ 0.93	6.6%
Total BSD Rate	\$ 9.67	\$ 11.17	15.6%	\$ 10.94	13.1%

Assumes 1.5% increase in Brookline tax base

FY22 Warrant Articles

Article 2: Operating Budget

To see if the Brookline School District will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$9,867,097**. Should this article be defeated, the default budget shall be **\$9,857,075** which is the same as last year, with certain adjustments required by previous action of the school district or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. **The School Board recommends this article X-X-X. The Finance Committee recommends this article X-X-X.**

Estimated Net Tax Impact - \$9.27/\$1,000

Article 2: Operating Budget

Key Budget Changes

	FY21 Budget*	FY22 Budget	\$ Change	% Change
Op Budget	\$9,651,760	\$9,867,097	\$215,337	2.2%

FY22 New Items Requests:

(See New Items Spreadsheet)

- Academics: \$10,386
- Personnel (Reduction): -\$45,694
- Computer Equipment/Services: \$13,175
- Facilities/Safety: \$11,765

Total: -\$10,368

*FY21 Operating Budget reflects Operating Budget plus the Teacher contract warrant article and the full-day Kindergarten article approved in March 2020

Article 2: Operating Budget

Description	Major Changes	% Change from FY21 Op Budget	Reason
Teacher Salaries	-\$115,296		Contractual/Position Drop (2)
Health Insurance	-\$64,432		EE Choices/Position Drop
Spec Ed-Speech Services	-\$26,445		Program Needs
Special Ed-Contracted Services/Transportation/Materials	\$303,221		Program Needs
Benefits (NHRS, FICA, etc)	\$91,603		Contractual
Special Ed-New Position	\$59,495		Program Needs
Discretionary/Other	-\$ 32,809		Academic, CIP, Maint
Net Budget Change	\$215,337	2.2%	

Article 2: Operating Budget

FY22 Default Budget Summary

FY21 Adopted Operating Budget	\$9,651,760
Required by law OR Contracted Increases/Reductions	\$355,816
One-Time FY21 Expenses	-\$150,500
FY22 Default Budget	\$9,857,075

FY22 Default Budget Details

Required by Law OR Contracted Increases/Decreases:

Wages/Benefits	\$ 48,911
Special Ed Services/Transportation	\$275,234
Health/Dental/FICA/NHRS	-\$1,957
Retirement Benefit-CBA	\$67,805
Reg Ed Transportation	-\$22,077
Transfers	-\$10,000
Various other small amounts	-\$2,100

Article 3: Maintenance Trust

To see if the school district will vote to raise and appropriate a sum of up to **\$75,000** from the June 30 unassigned fund balance (surplus) available for transfer on July 1, 2021 to be added to the previously established SCHOOL FACILITIES MAINTENANCE FUND. **The School Board recommends this article X-X-X. The Finance Committee recommends this article X-X-X.**

Estimated Net Tax Impact

- No rate increase in FY22. The Unassigned Fund Balance is the sum of unspent taxes and revenues. Expending \$75,000, that could *potentially* be returned as revenue, equates to foregoing a *potential* rate **reduction**: **\$0.11/\$1,000**

Article 3: Maintenance Trust

Maintenance Trust Status

FY21 Ending Balance	\$50,000
FY22 Replenishment	\$75,000
FY22 Proposed Use	\$52,901
FY22 Anticipated Ending Balance	\$72,099

Article 3: Maintenance Trust

FY22 Proposed Use

Description	Estimated Cost
RMMS Classroom Flooring	\$ 22,723
RMMS Exterior Door Ramps	\$ 8,000
RMMS HVAC Controller Replacement	\$ 22,178
Total	\$ 52,901

Article 4: Special Education Reserve Trust

To see if the school district will vote to raise and appropriate a sum of up to **\$25,000** from the June 30 unassigned fund balance available for transfer on July 1, 2021 to be added to the previously established SPECIAL EDUCATION EXPENDABLE TRUST FUND. No amount to be raised from taxation. **The School Board recommends this article X-X-X. The Finance Committee recommends this article X-X-X.**

Estimated Net Tax Impact

- No rate increase in FY22. The Unassigned Fund Balance is the sum of unspent taxes and revenues. Expending \$25,000, that could *potentially* be returned as revenue, equates to foregoing a *potential* rate **reduction:**
\$0.04/\$1,000

Article 4: Special Education Reserve Trust

Special Ed Trust Status

FY21 Current Balance	\$200,000
FY21 Anticipated Use	\$0
FY21 Anticipated Ending Balance	\$200,000
FY22 Replenishment	\$25,000
FY22 Anticipated Ending Balance	\$225,000

Goal: Maintain Balance at \$225,000

Article 5: Contingency

To see if the school district will vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate a sum of up to **\$40,000** to go into the fund. This sum to come from the unassigned fund balance (surplus) available for transfer on July 1, 2021. **The School Board recommends this article X-X-X. The Finance Committee recommends this article X-X-X.**

Estimated Net Tax Impact

- No rate increase in FY22. The Unassigned Fund Balance is the sum of unspent taxes and revenues. Expending \$40,000, that could *potentially* be returned as revenue, equates to foregoing a *potential* rate **reduction**: **\$0.06/\$1,000**

Article 6: SAU Budget

Shall the voters of the Brookline School District adopt a school administrative unit budget of \$1,953,257 for the forthcoming fiscal year in which \$361,236 is assigned to the school budget of this school district? This year's adjusted budget of \$1,918,864 with \$354,875 assigned to the school budget of this school district, will be adopted if the article does not receive a majority vote of all the school district voters voting in this school administrative unit. **The School Board recommends this article X-X-X. The Finance Committee recommends this article X-X-X.**

Estimated Net Tax Impact - \$.53/\$1,000

Article 6: SAU Budget

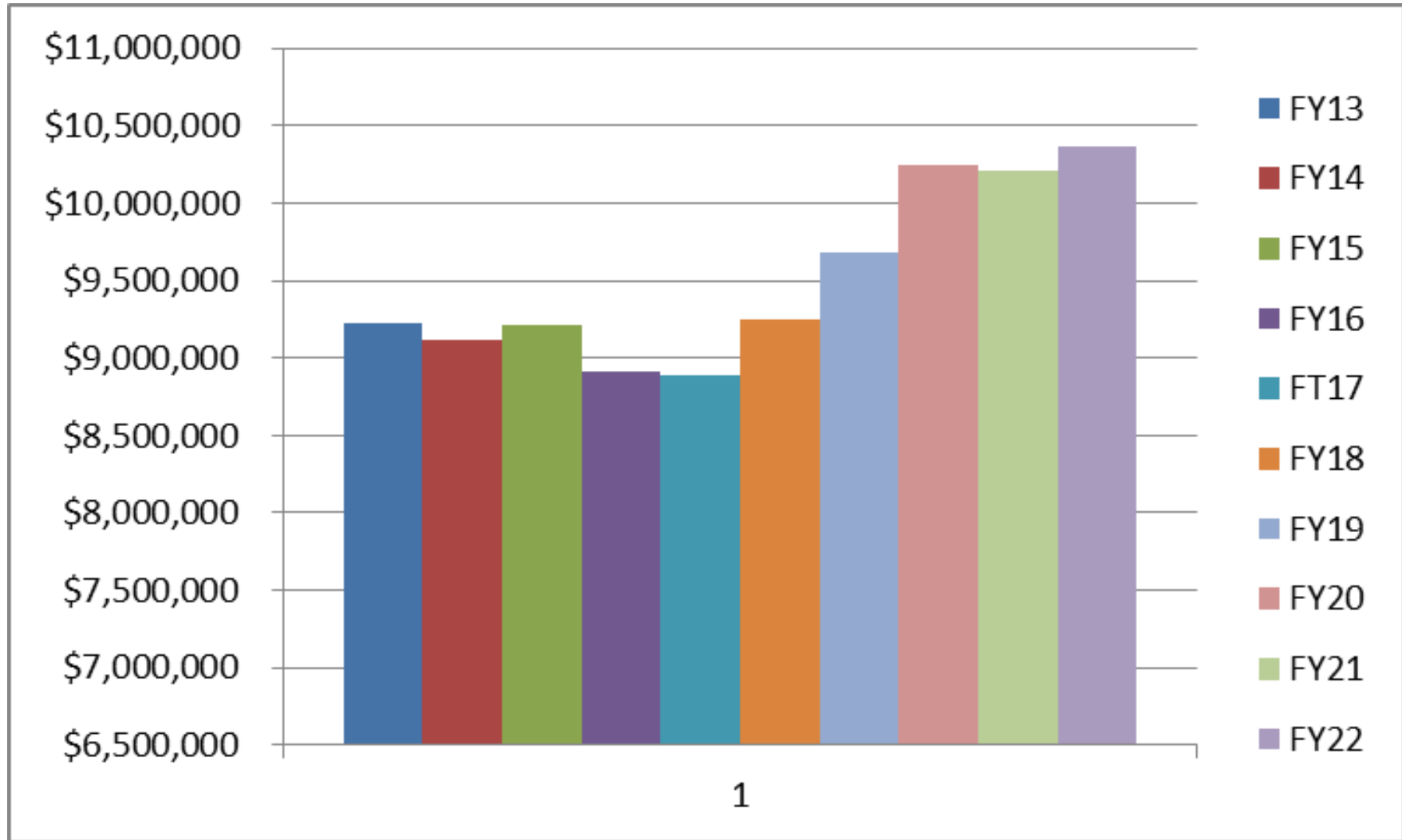
FY21 Budget	FY22 Proposed Budget	\$ Change	% Change	FY22 Adjusted Budget
\$1,783,100	\$1,953,257	\$170,156	9.5%	\$1,918,864

Budget Drivers	Increase over FY21 Budget	Details
Salaries	+\$67,839	<ul style="list-style-type: none"> Asst Superintendents (2) @ 3% increase All other staff @ 2% increase \$16,000 Board approved salary adjustments
Benefits: NH Retirement	+\$56,318	<ul style="list-style-type: none"> NHRS Teacher Rate 17.8% to 21.02% NHRS Employee Rate 11.17% to 14.06%
Benefits: Health Insurance	+\$18,826	<ul style="list-style-type: none"> GMR 10.9% Increase
Benefits: Associated Taxes	+\$8,349	<ul style="list-style-type: none"> Corresponding to higher salaries

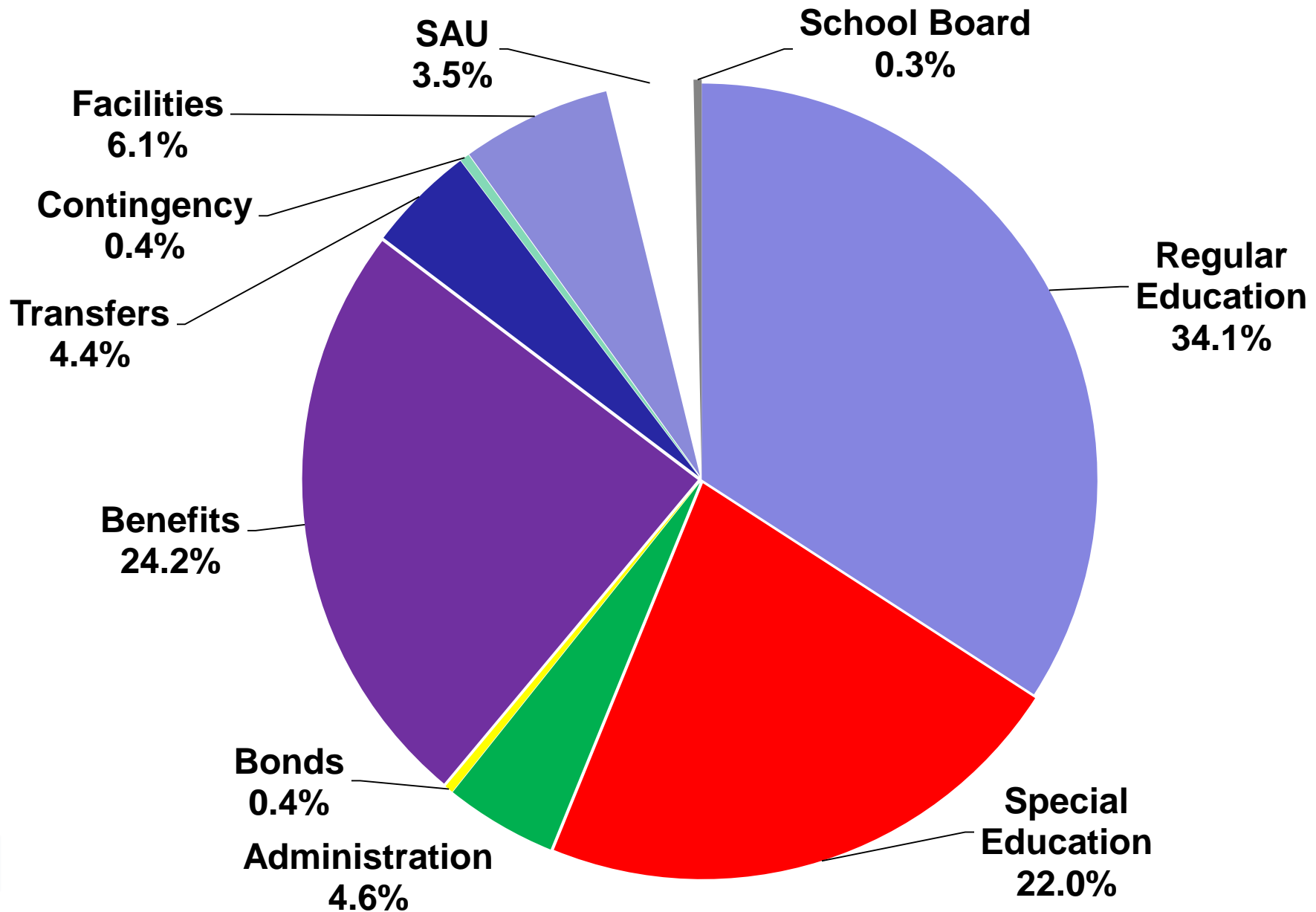


THANK YOU!

Ten Year Gross Appropriations



Distribution of Expenses



Budget Summary

Categories	FY20 Actual	FY21 Budget	FY22 Proposed	% Change FY21 vs FY22
Regular Ed	\$3,273,836	\$3,639,426	\$3,538,965	-2.8%
Special Ed	\$1,658,698	\$1,884,861	\$2,283,025	0.2%
Admin	\$448,732	\$515,509	\$474,631	-7.9%
Bonds	\$475,775	\$38,500	\$36,400	-5.8%
Maintenance	\$598,516	\$693,958	\$632,764	-9.7%
Benefits	\$2,331,146	\$2,481,081	\$2,512,127	1.3%
School Board	\$41,579	\$33,425	\$34,185	0.03%
SAU Assessment	\$ 302,679	\$319,460	\$361,236	12.1%
Contingency	\$0	\$40,000	\$40,000	0.0%
Transfers	\$461,545	\$465,000	\$455,000	-2.0%
	\$9,592,506	\$10,111,220	\$10,527,012	4.1%

Teacher/Support Warrant Articles incorporated into category totals