

# **Brookline School District First Info Session**

**February 1, 2021  
Virtual via Zoom**

**Authorized by HB 1129**

# Brookline School Board

Chair – Ken Haag

Vice Chair – Erin Sarris

Secretary – Karen Jew

Member – Rebecca Howie

Member – Alison Marsano

# **SAU Administration**

Superintendent – Andrew Corey

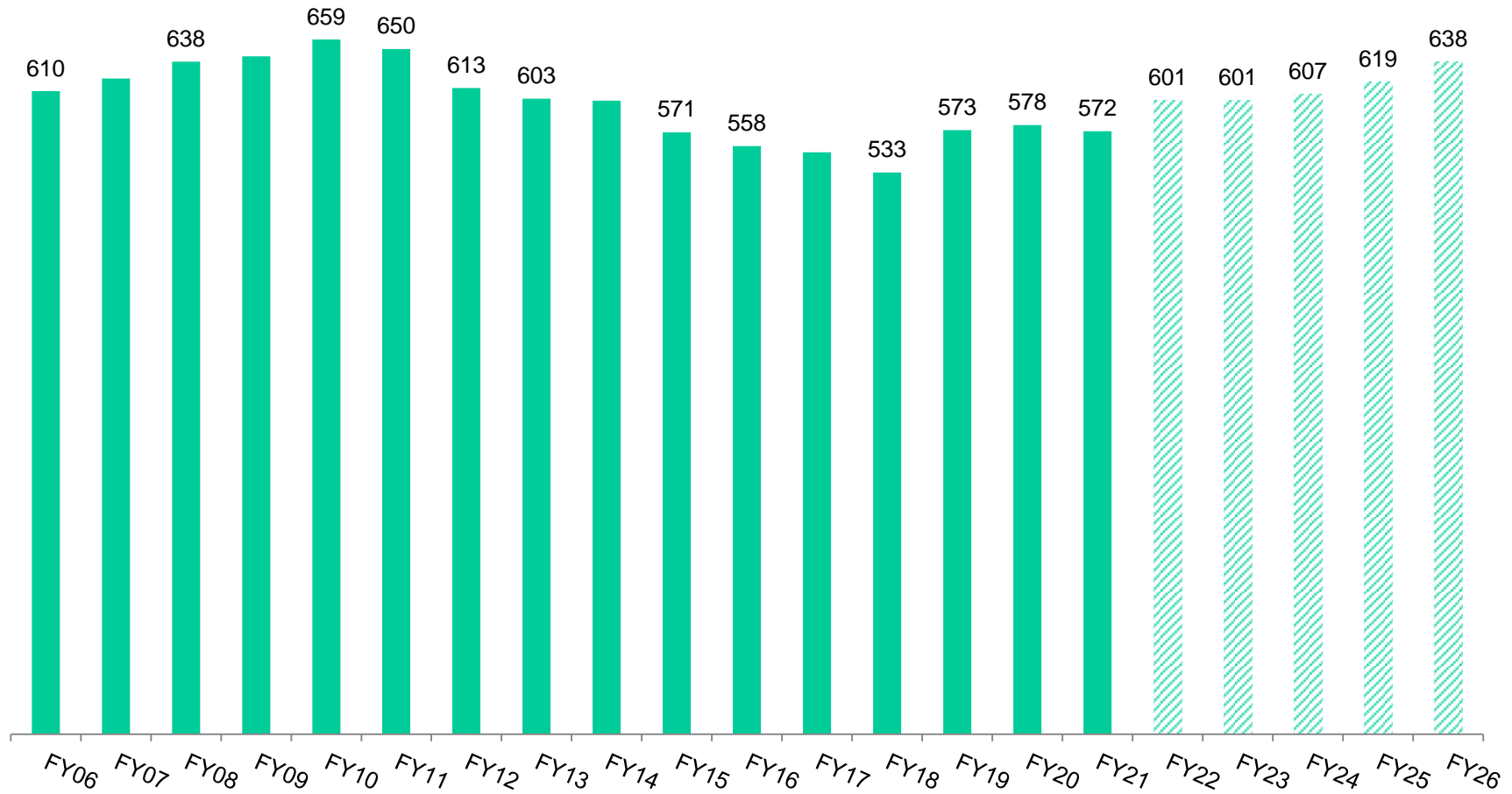
Assistant Superintendent – Gina Bergskaug

Assistant Superintendent – Robert Thompson

Business Administrator – Kelly Seeley

# Student Demographics

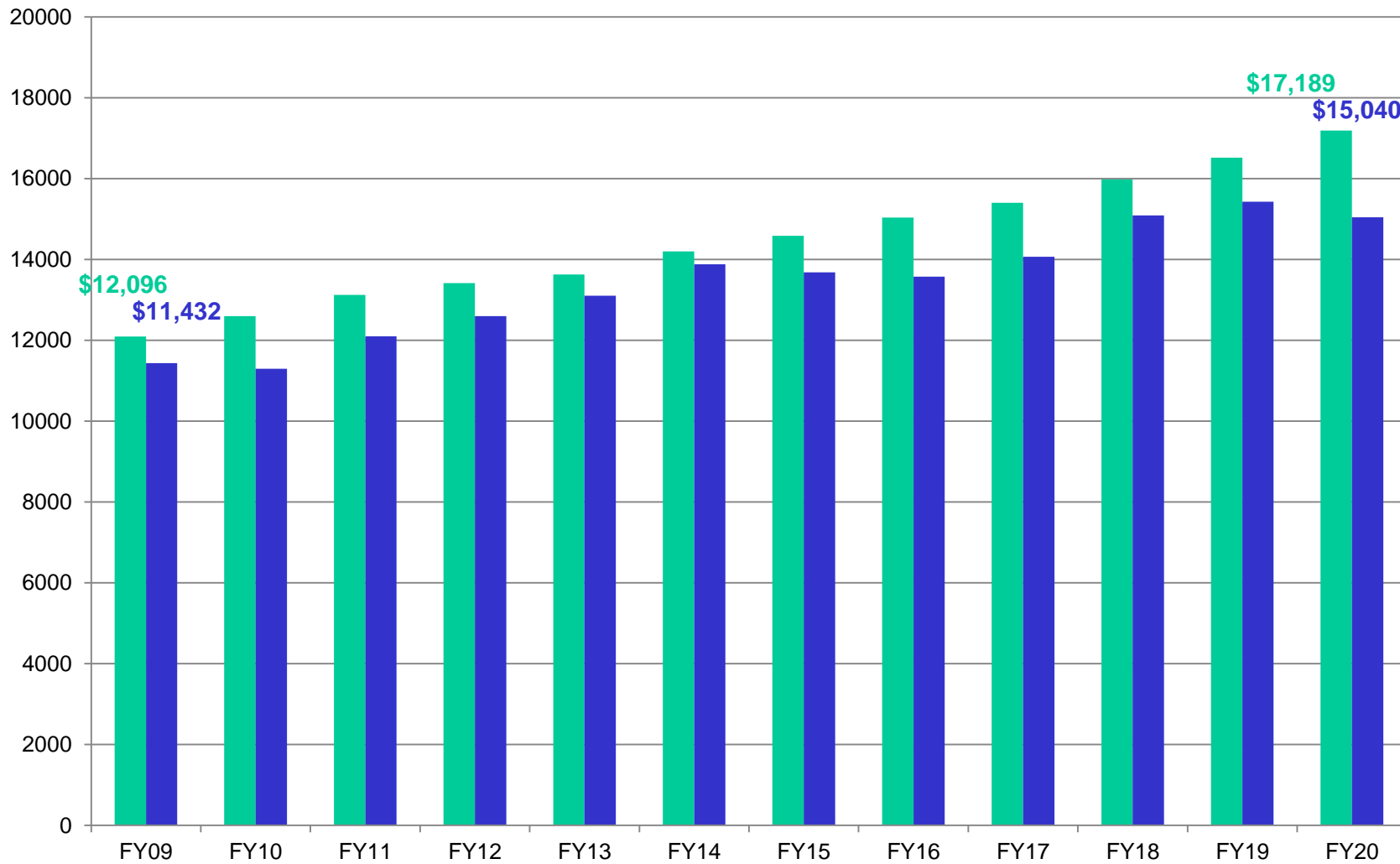
# BSD Enrollment History & Forecast



 **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	
<b>= Total Tax Effort</b>	<b>\$ 6,308,087</b>	<b>\$ 6,971,413</b>	<b>10.5%</b>	<b>\$ 6,812,734</b>	<b>8.0%</b>

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

# Overview of Warrant

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

\*Funded from Unreserved Fund Balance (UFB)

# Overview of Warrant

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

\*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
	<b>Total FY 2022 Proposed</b>	<b>\$10,111,220</b>	<b>\$10,527,012</b>	<b>\$10,368,333</b>

# 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%
<b>Total</b>	<b>\$1,002,641</b>	<b>\$ 796,000</b>	<b>-21%</b>	<b>\$ 796,000</b>	<b>-21%</b>

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%
<b>One-time FY21 Grant</b>	<b>\$ 591,264</b>	<b>\$ 0</b>		<b>\$ 0</b>	
<b>Total State Aid</b>	<b>\$ 3,210,223</b>	<b>\$ 2,759,599</b>	<b>-14%</b>	<b>\$ 2,759,599</b>	<b>-14%</b>

\*Kindergarten Aid appears in Adequacy Aid starting in FY21

# BSD Tax Rate Info

<b>Assumes all Articles Approved as Written</b>	<b>Tax Year 2020 (BSD FY21)</b>	<b>Tax Year 2021 (BSD FY22) (Original)</b>	<b>% Diff</b>	<b>Tax Year 2021 (BSD FY22) (Tax Cap)</b>	<b>% Diff</b>
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%
<b>Total BSD Rate</b>	<b>\$ 9.67</b>	<b>\$ 11.17</b>	<b>15.6%</b>	<b>\$ 10.94</b>	<b>13.1%</b>

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 5-0-0. The Finance Committee recommends this article 3-0-0.**

**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
<b>Net Budget Change</b>	<b>\$215,337</b>	<b>2.2%</b>	

# Article 2: Operating Budget

## FY22 Default Budget Summary

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

# FY22 Default Budget Details

## Required by Law OR Contracted Increases/Decreases:

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

# 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 5-0-0. The Finance Committee recommends this article 2-1-0.**

## **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

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



# 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
<b>Total</b>	<b>\$ 52,901</b>

# 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 5-0-0. The Finance Committee recommends this article 1-2-0.**

## 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

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

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 5-0-0. The Finance Committee recommends this article 2-1-0.**

## **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 5-0-0. The Finance Committee recommends this article 2-1-0.**

**Estimated Net Tax Impact - \$0.53/\$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"> <li>Asst Superintendents (2) @ 3% increase</li> <li>All other staff @ 2% increase</li> <li>\$16,000 Board approved salary adjustments</li> </ul>
Benefits: NH Retirement	+\$56,318	<ul style="list-style-type: none"> <li>NHRS Teacher Rate 17.8% to 21.02%</li> <li>NHRS Employee Rate 11.17% to 14.06%</li> </ul>
Benefits: Health Insurance	+\$18,826	<ul style="list-style-type: none"> <li>GMR 10.9% Increase</li> </ul>
Benefits: Associated Taxes	+\$8,349	<ul style="list-style-type: none"> <li>Corresponding to higher salaries</li> </ul>

**\*7.9% change for expense comparison; 9.5% change for expense & revenue comparison – fund balance is not being used in FY22**

# Article 7: Unanticipated Revenue

Shall the school district accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the school board to apply for, accept and expend, without further action by the school district, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year? **The School Board recommends this article 5-0-0.**

# Article 8: Unanticipated Revenue Contingent Article

If Article 7 passes, this article is unnecessary: to see if the school district voters will authorize the Brookline School District to access future year state and federal special education aid funds in the event that special education costs exceed budget limitations. **The School Board recommends this article 5-0-0. The Finance Committee recommends this article 3-0-0.**



# Article 9: Retained Fund Balance

To see if the school district will vote to authorize, indefinitely until rescinded, to retain any unused portion of the year-end unassigned general funds, from the preceding fiscal year in subsequent fiscal years, provided that the amount of year-end unassigned general funds does not exceed, in any fiscal year, 2.0 percent\* (can be up to 5%) of the current fiscal year's net assessment under RSA 198:5. **The School Board recommends this article 4-1-0. The Finance Committee recommends this article 1-1-1.**

\*For FY22, this number is anticipated to be \$129,519.

# Article 10: Petition Warrant Article K to 8 Feasibility Study

Shall we direct the Brookline School Board to convene a study committee investigating the feasibility and suitability of expanding responsibility of the Brookline School District to grades K to 8, with the committee consisting of a School Board member, Selectboard member, Finance Committee member, and two members of the public, reporting findings by November 3, 2021? **The School Board recommends this article X-X-X. The Finance Committee recommends this article X-X-X.**

# Article 11: Petition Warrant Article

## Tax Impact Notation

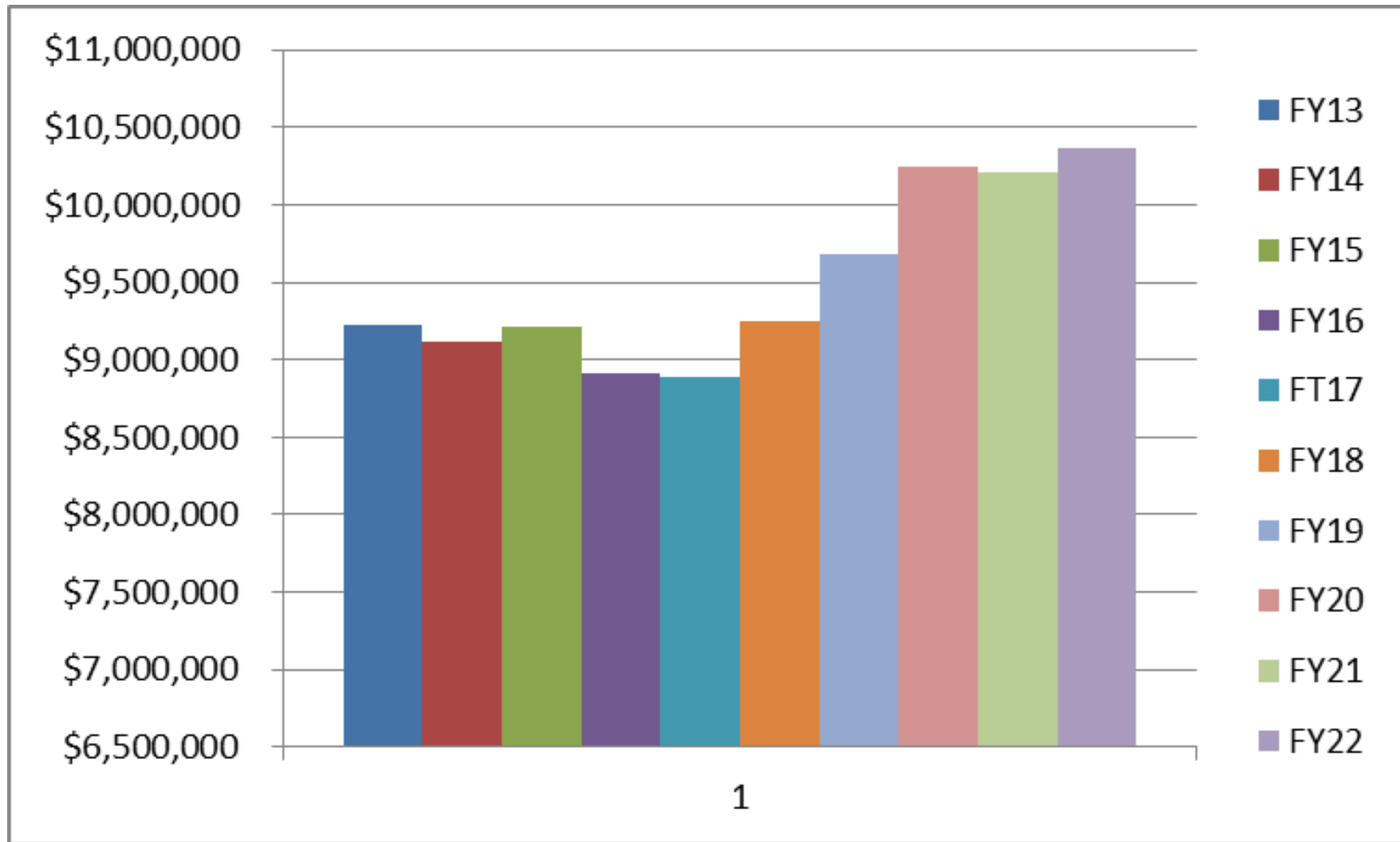
Shall we adopt the provisions of RSA 32:5 V-b, requiring that the annual budget and all special warrant articles having a tax impact, as determined by the school board, shall contain a notation stating the estimated tax impact of the article: The determination of the estimated tax impact shall be subject to approval by the governing body. **The School Board recommends this article X-X-X. The Finance Committee recommends this article X-X-X.**

# Article 12: Other Business

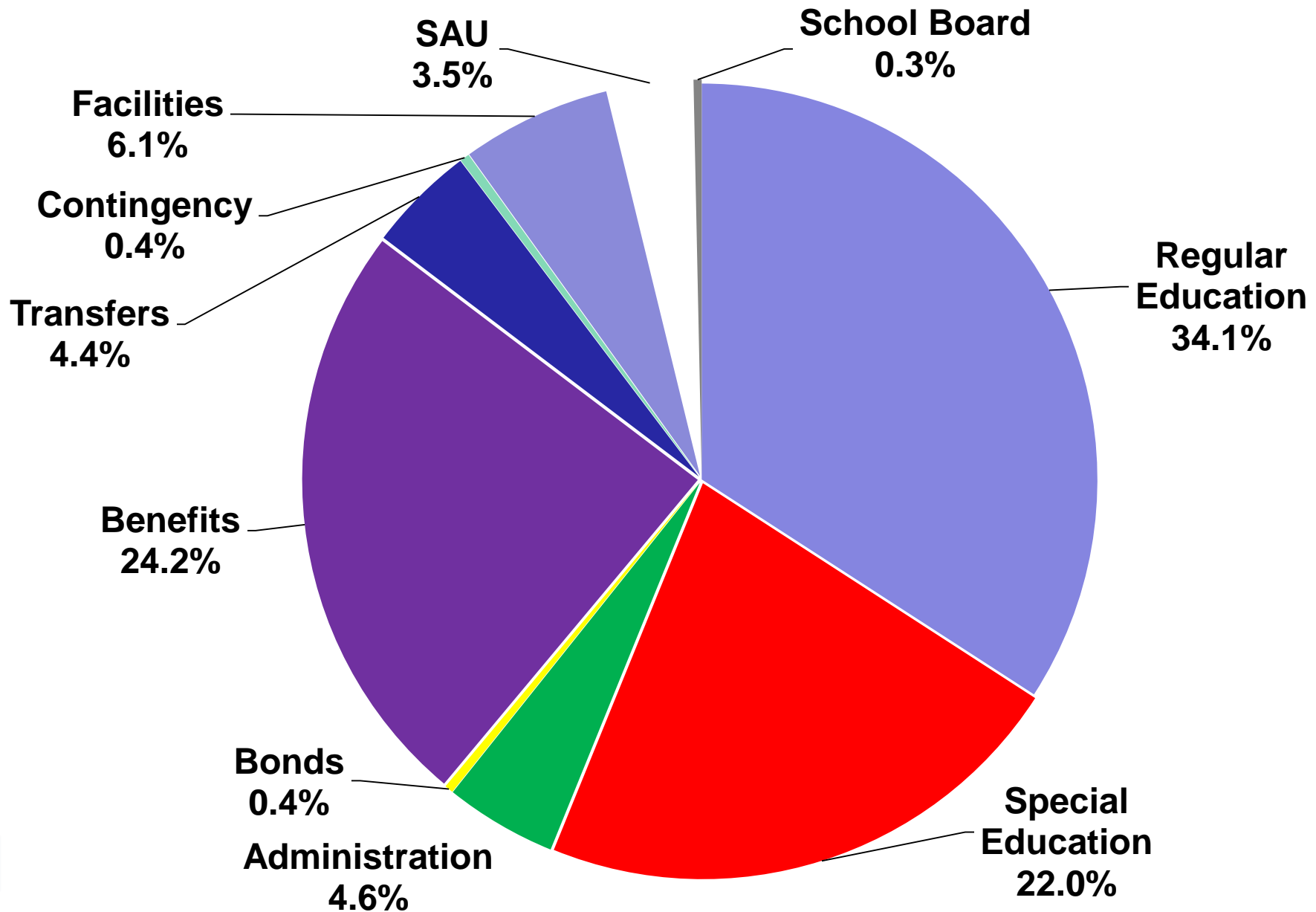
To transact any other business which may legally come before said meeting?

**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	\$3,380,286	-7.1%
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%
	<b>\$9,592,506</b>	<b>\$10,111,220</b>	<b>\$10,368,333</b>	<b>2.5%</b>

Teacher/Support Warrant Articles incorporated into category totals