

**Brookline School
District
Public Hearing**

January 12, 2022

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

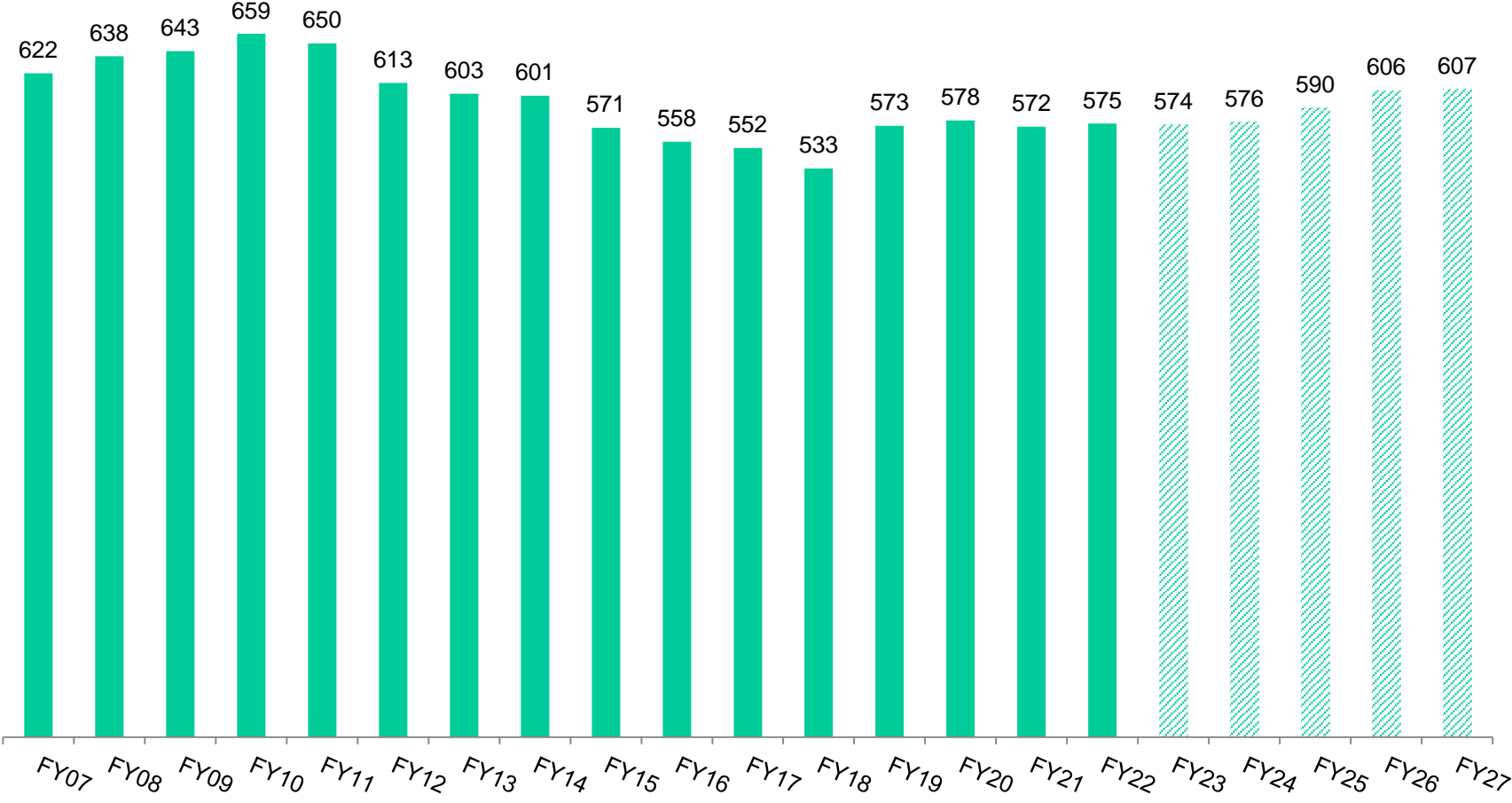
Assistant Superintendent – Gina Bergskaug

Director of Student Services – Lauren DiGennaro

Business Administrator – Kelly Seeley

Student Demographics

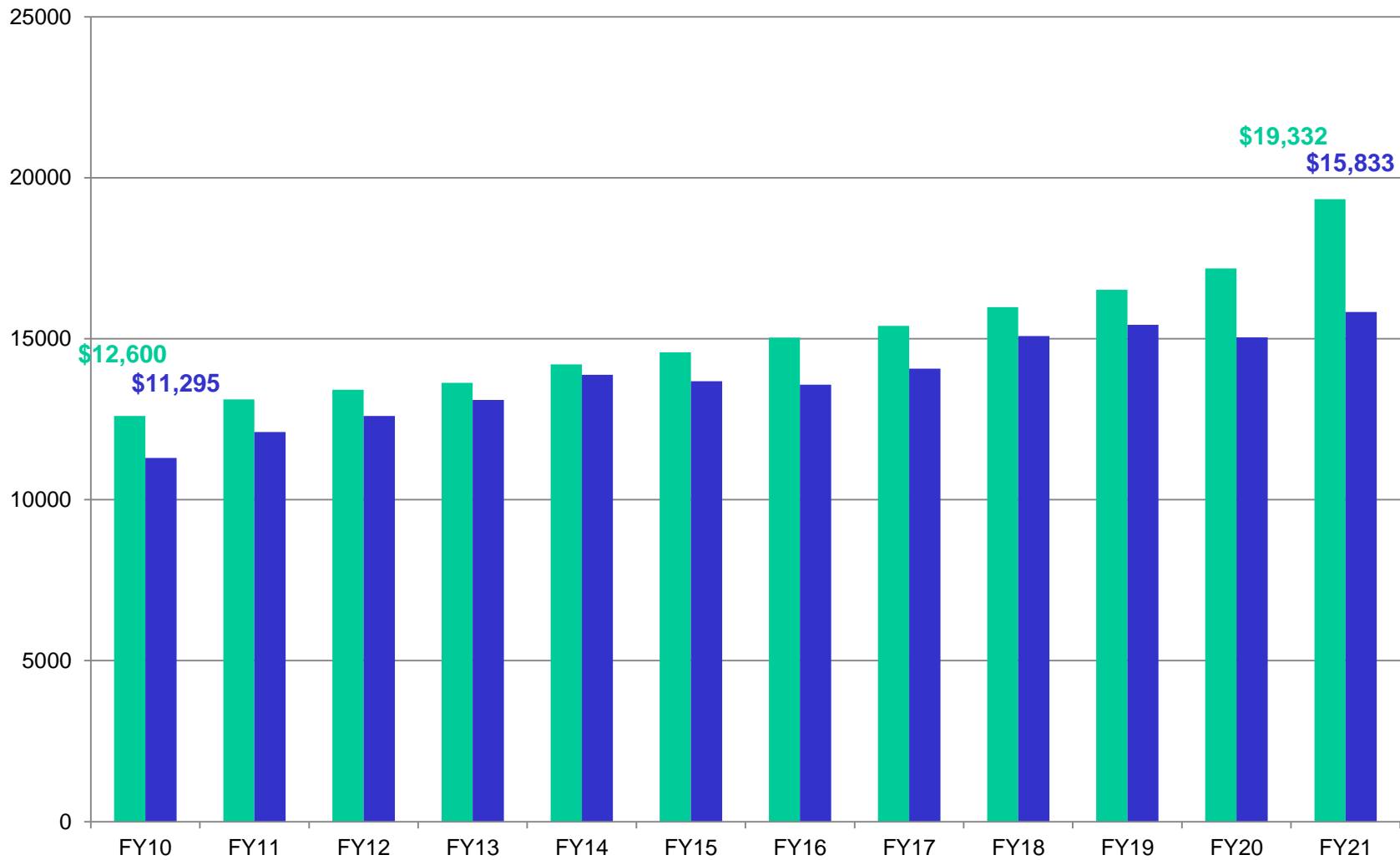
BSD Enrollment History & Forecast



 **Actual**

 **5-Year Projection**

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



Brookline CPP

NH Avg Elem CPP

FY23 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 2021 (BSD FY22) | Tax Year 2022 (BSD FY23) | % Diff |
|---------------------------|-----------------------------|-----------------------------|---------------|
| Operating Budget | \$ 10,025,776 | \$10,429,549 | 4.0% |
| Warrant Articles | \$ 501,236 | \$ 743,007 | 48.2% |
| Total Warrant | \$ 10,527,012 | \$ 11,172,556 | 6.1% |
| -Local Revenue | \$ 822,708* | \$ 906,000 | 10.1% |
| -State Aid Grant | \$ 2,178,666 | \$ 2,427,947 | 11.4% |
| -Retained State Tax | \$ 619,234 | \$ 465,676 | -24.8% |
| = Total Tax Effort | \$ 6,906,404 | \$ 7,372,933 | 6.8%** |

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

**Must be 8% or less

Overview of Warrant

| | | |
|---|---|---|
| Article 1 Elections | Clerk, Treasurer, Moderator – 1yr Two School Board Members – 3yr | Filing Dates: 1/19/22 – 1/28/22 |
| Article 2 Capital Lease | \$177,500 | Energy/Enrollment/ EOL Renovations |
| Article 3 Lease Contingency Bond | \$37,500 | If Article 3 doesn't pass, this ensures ADA compliance |
| Article 4 Support Staff Contract | \$58,299 | Four-Year Contract |

Overview of Warrant

| | | |
|--|---------------------|--|
| Article 5 Operating Budget | \$10,429,549 | Increase of 4.1% |
| Article 6 Special Ed Trust | \$25,000 | Funded from UFB; Reserve for unexpected expense |
| Article 7 Maintenance Trust | \$75,000 | Funded from UFB; Reserve for unexpected expense |
| Article 8 SAU Budget | \$407,208 | Pending Voter Approval at District Meetings |
| Total FY 2023 Proposed | \$11,172,556 | Increase of 6.1% |

FY22 vs. FY23

| Article | Description | FY22 | FY23 | |
|---------|------------------------------|---------------------|---------------------|--|
| 2 | Capital Lease | \$0 | \$177,500 | |
| 4 | Support Staff Contract | \$0 | \$58,299 | |
| 5 | Operating Budget | \$10,025,776 | \$10,429,549 | |
| 6 | Special Ed Trust | \$25,000 | \$25,000 | |
| 7 | Maintenance Trust | \$75,000 | \$75,000 | |
| 8 | SAU Budget | \$361,236 | \$407,208 | |
| | Contingency | \$40,000 | \$0 | |
| | Total Proposed Budget | \$10,527,012 | \$11,172,556 | |

FY23 Local Revenue

| Description | FY22 (Estimate) | FY23 (Proposed) | \$ Diff | % Diff |
|---------------------------|--------------------|--------------------|-------------------|---------------|
| Tuition-Preschool | \$ 13,000 | \$ 14,000 | \$ 1,000 | 7.7 % |
| Earnings | \$ 2,000 | \$ 2,000 | \$0 | 0 % |
| Food Service | \$ 165,000 | \$ 165,000 | \$0 | 0 % |
| Special Ed Aid | \$ 122,546 | \$ 165,000 | \$42,454 | 34.6 % |
| Grants | \$ 190,000 | \$ 190,000 | \$0 | 0% |
| Voted Fund Balance | \$ 140,000 | \$ 100,000 | -\$40,000 | -28.6% |
| Medicaid | \$ 21,500 | \$ 20,000 | -\$ 1,500 | -7.0 % |
| Kindergarten Aid-One Time | \$ 131,662 | \$ 0 | -\$131,662 | -100 % |
| Fund Bal. to Reduce Taxes | \$ 517,582 | \$ 200,000 | -\$317,582 | -61.4% |
| Other | \$ 37,000 | \$ 50,000 | \$ 13,000 | 35.1% |
| Total | \$1,340,290 | \$ 906,000 | -\$434,290 | -32.4% |

FY23 State Aid Estimates

| Description | FY22 | FY23 | \$ Diff | % Diff |
|------------------------|---------------------|---------------------|------------------|-------------|
| Adequacy Aid | \$ 2,178,666 | \$ 2,427,947 | \$249,281 | 11.4% |
| Retained Tax | \$ 619,234 | \$ 465,676 | -\$153,558 | -24.8% |
| Total State Aid | \$ 2,797,900 | \$ 2,893,623 | \$ 95,723 | 3.4% |

BSD Tax Rate Info

| Assumes all Articles Approved as Written | Tax Year 2021 (BSD FY22) | Tax Year 2022 (BSD FY23) | % Diff |
|---|-------------------------------------|---|---------------|
| Operating Budget | \$10,025,776 | \$10,429,549 | |
| Warrant Articles | \$ 501,236 | \$ 743,007 | |
| -Local Revenue | \$ 1,340,290 | \$ 906,000 | |
| -State Aid Grant | \$ 2,178,666 | \$ 2,427,947 | |
| -Retained State Tax | \$ 619,234 | \$ 465,676 | |
| = Total Tax Effort | \$ 6,388,822 | \$ 7,372,933 | |
| BSD Tax Rate | \$ 9.33 | \$ 10.56 | 13.1% |
| BSD State Tax Rate | \$ 0.92 | \$ 0.90 | -2.0% |
| Total BSD Rate | \$ 10.25 | \$ 11.46 | 11.8% |

Assumes 2% increase in Brookline tax base

FY23
Warrant Articles

Article 2: Capital Lease

To see if the Brookline School District will vote to authorize the School Board to enter into a 18-year lease purchase agreement for **\$2,485,280** to finance the acquisition and installation of energy conservation equipment and related energy, ADA and security improvements at Richard Maghakian Memorial School and Captain Samuel Douglass Academy as recommended by the Brookline School District Facilities Committee; and to raise and appropriate the sum of **\$177,500** for payments due under the lease purchase agreement during the 2022-2023 fiscal year. This lease purchase agreement will contain an escape (non-appropriation) clause. (Majority vote required.) **The school board recommends the appropriation 0-0-0. The finance committee recommends the appropriation 0-0-0.**

Estimated Net Tax Impact - \$0.25/\$1,000

Article 2: Capital Lease

| Project Description | Estimated Cost | Energy Savings | Potential Rebates |
|---|--------------------|-----------------|-------------------|
| RMMS | | | |
| LED Lighting | \$ 155,610 | \$12,500 | \$35,000 |
| Efficiency Controls (DDC) | \$ 234,910 | \$ 5,500 | \$34,000 |
| Elevator, Lower Level: Security, Room Renovations & Ventilation | \$1,500,000 | | |
| Ceilings | \$ 25,000 | | |
| RMMS Subtotal | \$1,915,520 | \$18,000 | \$69,000 |
| CSDA | | | |
| LED Lighting | \$ 134,850 | \$12,500 | \$35,000 |
| Efficiency Controls (DDC) | \$ 34,000 | \$ 5,500 | \$15,000 |
| Central Boiler System LP | \$ 400,000 | \$12,000 | \$40,000 |
| CSDA Subtotal | \$ 569,760 | \$30,000 | \$90,000 |
| Total for RMMS and CSDA | \$2,485,280 | \$50,500 | \$171,000 |

Article 3: Contingent Article: ADA Elevator/Security Improvements

In the event that Article 2 is not approved, to see if the Brookline School District will vote to raise and appropriate the sum of **\$1,500,000** for the purchase and installation of an ADA compliant elevator and related entry-way/security improvements for Richard Maghakian Memorial School as recommended by the Brookline School District Facilities Committee; and to authorize the issuance of \$1,500,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33); and to authorize the School Board to issue and negotiate such bonds or notes; and to raise and appropriate and additional sum of **\$37,500** from taxation for debt service payments payable on such bonds or notes during the 2022-2023 fiscal year. (2/3 ballot vote required). **The school board recommends the appropriation 0-0-0. The finance committee recommends the appropriation 0-0-0.**

Article 3: Contingent Article: ADA Elevator/Security Improvements

| Project Description | Estimated Cost |
|---|--------------------|
| RMMS | |
| Elevator, Lower Level: Security, Room Renovations & Ventilation | \$1,500,000 |

Article 4: Support Staff Contract

To see if the Brookline School District will vote to approve the cost of items included in a four-year collective bargaining agreement reached between the Brookline School Board and the Brookline Education Support Staff Association for the 2022-2023, 2023-2024, 2024-2025 and 2025-2026 school years, which calls for the following increase in support staff salaries and benefits at the current staffing levels:

| <u>Fiscal Year</u> | <u>Estimated Increase</u> |
|-------------------------|---------------------------|
| 2022-2023 | \$58,299 |
| 2023-2024 | \$58,520 |
| 2024-2025 | \$38,616 |
| 2025-2026 | \$46,043 |
| Total: \$201,478 | |

and further to raise and appropriate a sum of **\$58,299** for the first fiscal year (2022-2023 school year), such sum representing the additional costs attributable to the increase in support staff salaries and benefits required by the new agreement over those that would be paid at current staffing levels. **The School Board recommends this article 0-0-0. The Finance Committee does not recommend this article 0-0-0.**

Estimated Net Tax Impact - \$0.08/\$1,000

Article 4: Support Staff Contract

Financial Impact of Support Staff Negotiations

| Financial Changes to CBA | Year One | Year Two | Year Three | Year Four |
|--|-----------------|-----------------|-----------------|-----------------|
| Wages-Step Increase + Targeted Table Adjustments | \$54,424 | | | |
| Wages-Step Increase + 5% Table Increase | | \$51,056 | | |
| Wages-Step Increase + 4% Table Increase | | | \$37,141 | \$46,043 |
| RBT Certification Stipend | \$ 2,400 | | | |
| One Add'l Para Day Prior to Student First Day | \$ 1,475 | | \$ 1,475 | |
| One Add'l Holiday | | \$ 3,464 | | |
| Longevity Bonus | | \$ 4,000 | | |
| Totals | \$58,299 | \$58,520 | \$38,616 | \$46,043 |

Article 4: Support Staff Contract

- Increased Management Rights
 - Clarified language regarding the work week, probationary period, time log submission and requirements, vacation accrual, sick bank submission
- Increased Incentives for Paraprofessionals to obtain certifications
- Created Incentives for Custodian/Maintenance Certifications

Article 5: 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 **\$10,429,549**. Should this article be defeated, the default budget shall be **\$10,397,099** 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 - \$9.49/\$1,000

Article 5: Operating Budget

Key Budget Changes

| | FY22 Budget | FY23 Budget | \$ Change | % Change |
|-----------|----------------|----------------|-----------|----------|
| Op Budget | 10,025,776 | \$10,429,549 | \$403,772 | 4.0% |

FY23 New Items Requests:

(See New Items Spreadsheet)

- Academics: \$2,500
- Regular Ed Personnel: \$51,074
- Special Ed Personnel: \$40,400
- Copier Replacement: \$5,000
- Shared Services/Software: \$12,146
- Facilities/Safety: \$20,200

Total: \$131,320

Article 5: Operating Budget

| Description | Major Changes | % Change from FY22 Op Budget | Reason |
|---|------------------|------------------------------|-----------------------------------|
| Teacher Salaries | -\$61,656 | | Contractual |
| Retirement Benefit | -\$67,805 | | No Retirements in FY23 |
| Contingency | -\$40,000 | | Replaced by Retained Fund Balance |
| Special Ed-Contracted Services/Transportation/Materials | \$528,790 | | Program Needs |
| Special Ed-New Positions | \$40,400 | | Program Needs |
| Discretionary/Other | \$4,043 | | Academic, CIP, Maint |
| Net Budget Change | \$403,772 | 4.0% | |

Article 5: Operating Budget

FY23 Default Budget Summary

| | |
|---|---------------------|
| FY22 Adopted Operating Budget | \$10,025,776 |
| Required by law OR Contracted Increases/Reductions | \$479,079 |
| One-Time FY22 Expenses | -\$107,757 |
| FY23 Default Budget | \$10,397,099 |

FY23 Default Budget Details

Required by Law OR Contracted Increases/Decreases:

| | |
|---|------------------|
| Wages/Benefits | \$ 10,338 |
| Special Ed Services/Transportation | \$471,968 |
| Health/Dental/FICA/NHRS | -\$13,487 |
| Reg Ed Transportation | \$10,960 |
| Various other small amounts | -\$700 |

Article 6: 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, 2023 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 6: Special Education Reserve Trust

Special Ed Trust Status

| | |
|--|------------------|
| FY22 Current Balance | \$225,000 |
| FY22 Anticipated Use | \$200,000 |
| FY22 Anticipated Ending Balance | \$ 25,000 |
| FY23 Replenishment | \$ 25,000 |
| FY23 Anticipated Ending Balance | \$ 50,000 |

Goal: Maintain Balance at \$225,000

Article 7: 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, 2023 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 7: Maintenance Trust

Maintenance Trust Status

| | |
|--|------------------|
| FY22 Ending Balance | \$ 89,497 |
| FY23 Replenishment | \$ 75,000 |
| FY23 Proposed Use | \$102,800 |
| FY22 Anticipated Ending Balance | \$ 61,697 |

Article 7: Maintenance Trust

FY23 Proposed Use

| Description | Estimated Cost |
|------------------------------------|------------------|
| RMMS/CSDA Parking Lot Reseal | \$ 40,500 |
| RMMS Push-Bar Replacement-Phase I | \$ 5,000 |
| RMMS Gutter, Storm Drains, Trim | \$ 11,600 |
| RMMS Classroom Flooring | \$ 17,000 |
| CSDA Exterior Doors – Phase II | \$ 6,700 |
| CSDA Specialist’s Rooms Flooring | \$ 17,000 |
| CSDA Window Balances – Final Phase | \$ 5,000 |
| Total | \$102,800 |

Article 8: SAU Budget

Shall the voters of the Brookline School District adopt a school administrative unit budget of \$2,103,176 for the forthcoming fiscal year in which \$407,208 is assigned to the school budget of this school district? This year's adjusted budget of \$2,014,210 with \$389,983 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 - \$.58/\$1,000

Article 8: SAU Budget

| FY22 Budget | FY23 Proposed Budget | \$ Change | % Change | FY23 Adjusted Budget |
|-------------|----------------------|-----------|----------|----------------------|
| \$1,957,257 | \$2,107,176 | \$149,919 | 7.7% | \$2,018,210 |

| Budget Drivers | Increase over FY22 Budget | Details |
|--------------------|---------------------------|--|
| Salaries | +\$70,192 | <ul style="list-style-type: none"> • \$45,000 New Compliance & Communications Specialist Position • \$16,000 Board Approved Salary Adjustments • All Staff @ 3.0% Increase |
| Benefits | +\$64,042 | <ul style="list-style-type: none"> • \$32,555 Benefits for New Compliance & Communications Specialist Position • Health Insurance Rates +3.9% • Health Insurance Membership Changes |
| Equipment/Software | +\$5,025 | <ul style="list-style-type: none"> • Including \$3,700 for 4 Desktops, 1 Laptop |

Article 8: SAU Budget

Proposed “Compliance & Communications Specialist”

Identified Need: The increasing demands for compliance documentation and other communication matters is absorbing significant time of senior district leadership and cutting into the time needed to carry out their primary functions of educational and fiscal management.

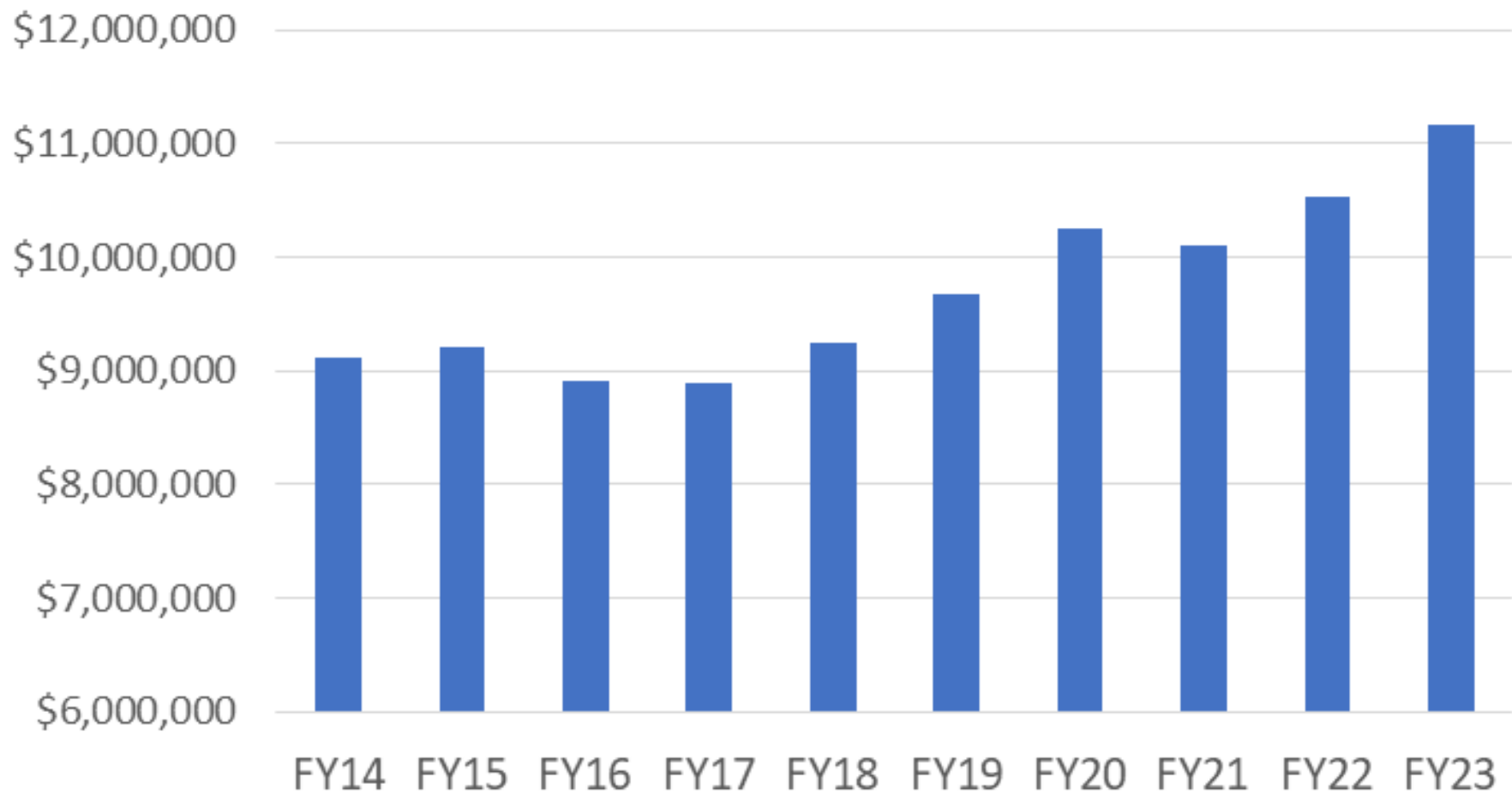
Salary and Benefits = \$77,555

\$45,000 salary + \$32,555 benefits

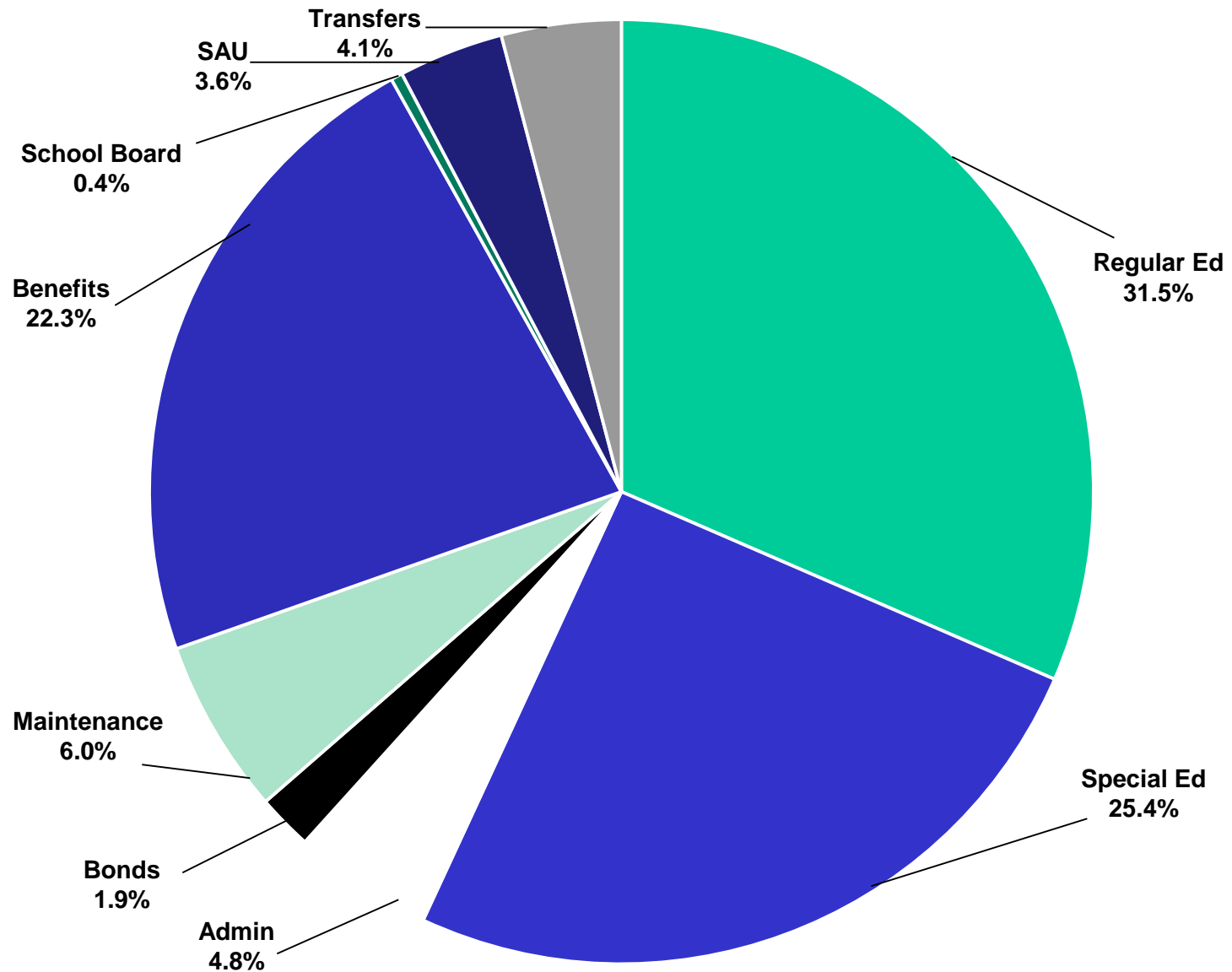
Position Goal: To generate compliance documentation and to provide assistance to the Superintendent and Assistant Superintendent in conveying important/required information regarding the school district to the Department of Education, school boards, the school community, and the members of the public.

THANK YOU!

Ten Year Gross Appropriations



Distribution of Expenses



Budget Summary

| Categories | FY21 Actual | FY22 Budget | FY23 Proposed | % Change FY22 vs FY23 |
|----------------|--------------------|---------------------|---------------------|--------------------------|
| Regular Ed | \$3,350,174 | \$3,606,586 | \$3,520,025 | -2.4% |
| Special Ed | \$1,830,432 | \$2,283,025 | \$2,839,842 | 24.4% |
| Admin | \$474,924 | \$499,174 | \$534,447 | 7.1% |
| Bonds | \$38,500 | \$36,400 | \$213,200 | 485.7% |
| Maintenance | \$653,234 | \$654,845 | \$672,047 | 2.6% |
| Benefits | \$2,308,681 | \$2,556,562 | \$2,489,051 | -2.6% |
| School Board | \$35,896 | \$34,185 | \$41,735 | 22.1% |
| SAU Assessment | \$ 319,460 | \$361,236 | \$407,208 | 12.7% |
| Contingency | \$0 | \$40,000 | \$0 | -100% |
| Transfers | \$617,772 | \$455,000 | \$455,000 | 0% |
| | \$9,629,073 | \$10,527,012 | \$11,172,556 | 6.1% |

Teacher/Support Warrant Articles incorporated into category totals