

1 A spreadsheet was displayed (copy attached*), which used figures from the FY20 budget to provide a visual for
2 the explanation of the way the apportionment formula impacts the share of costs/tax impact of the COOP
3 District on each of the communities.

4
5 Budget Committee Chairman Mann provided an explanation of apportionment; a formula is used to divide the
6 costs of the Cooperative (COOP) School District between the Towns of Hollis and Brookline. That formula is
7 set in five-year increments. Per the legal opinion, a change has to be made in order to reset the five-year
8 window. In the absence of such an action, the current formula could continue being used; however, it would
9 renew annually and could then be changed at any time.

10
11 The formula is applied to the dollar amount that represents the full COOP budget minus revenue (attributable to
12 the COOP district alone).

13
14 The current formula takes the operating budget less capital items and applies a factor to it that is based on 95%
15 of the ratio of average daily membership (ADM), and 5% equalized value. For the capital items, 100%
16 equalized value (EV) is used. That formula was a compromise among a 12-14 member committee who felt, at
17 the time, it was a compromise that helped address a few different issues with the budget itself. In one area it
18 specifically identified how to apportion costs related specifically to bonds, and generally the way the DRA
19 looks at the formula for capital items. The thought was those items are located in Hollis and there is an
20 advantage to Hollis to having the schools. The EV between the two towns is at about a 70/30
21 (Hollis/Brookline) split.

22
23 For the non-capital items, they had originally looked at some fixed costs versus general operating costs.
24 Allocating at 100% ADM and 50/50 on another percentage, when the math was done, it worked out to a 95/5
25 breakdown on the remaining operating budget.

26
27 Vice Chairman Solon remarked the idea was that there were some operational costs associated with the facility
28 and administrative costs that were not proportional to the population. Those are the ones that were pulled out.

29
30 Budget Committee Chairman Mann stated when doing the computation of that it came out 90% using 1 and
31 10% using the other, which came out to the 95/5.

32
33 Those amounts are used to split the costs. Then each component, operating budget side and capital side for
34 each town, are added together so you get a total amount that Brookline would be responsible for and Hollis
35 would be responsible for. That amount is then reduced by each town's State aid. Once you reduce the State
36 aid, you get to the net local tax assessment, and that is what ends up determining the tax rate for each of the
37 communities. The total budget, using the FY20 budget of \$24.4 million, is not what gets apportioned.

38
39 The current budget at \$24.4 million, was reduced by \$2.2 million in COOP revenue, which was the starting
40 point for apportionment. Capital items were removed (apportioned based on 100% of EV), and the remaining
41 operating budget of \$21.478 million is what gets treated with the 95/5.

42
43 To apply that formula, the DRA uses ADM residential from the end of the preceding year. The 1274.2 was
44 where the ADM ended on June 30 of the last school year. It ends up being a 51/49 split between the two
45 communities. The EV is for last year, and is the most recent one available; \$1.4 billion for Hollis and \$647
46 million for Brookline totaling \$2.1 billion (69/31 split).

47
48 When you apply the 95/5 for the operating budget the result is a split of 52/48, and when applying 100% EV to
49 capital costs they get split 69/31. The result is \$11.7 million allocated to Hollis and \$10.5 million allocated to
50 Brookline.

*The attached spreadsheet was updated following the meeting. A column had been added depicting the 90/10/100 outcome, and a calculation error was detected.

1 The assessments are then split, reduced by aid received by each town. In the last FY, Hollis received \$2.5
2 million in State aid and Brookline \$2.9 million. Brookline receives additional aid as part of its adequacy
3 calculation (per student aid calculation). For the last three years, it had been reduced, across the State, by 4%
4 annually. That legislation was anticipated to carry forward for 25 years until stabilization was reduced to zero.
5 During the last legislative cycle, Legislators decided to reinstate stabilization permanently to 100%. That
6 adjustment was made with the aid that was received for this year and will continue into next year's calculation.
7

8 As a result of the State aid, the figures get to a local tax assessment of \$9.2 million (Hollis) and \$7.6 million
9 (Brookline). The tax rate for the COOP (part of the local education rate in the tax bill; combined with the rate
10 for the K-6 district) is \$6.75 for Hollis and \$11.57 for Brookline.
11

12 A number of proposals were presented for consideration. Vice Chairman Solon indicated the information he
13 provided was intended to provide a view of what the extremes are and a sense for the sensitivity to change.
14

15 Budget Committee Chairman Mann noted two of the things she considered, as a means of getting the
16 conversation started, was because the current formula looks at the prior year ADM and essentially prior year EV
17 (every ½ to 1% change in the student census in ADM is a significant driver), instead of using just the prior
18 year's ADM, consider looking back to three years' worth of ADM and EV data or two years' worth. By using
19 an average it helps smooth out any of the changes that are seen in ADM.
20

21 Vice Chairman Solon questioned if a change to ADM factoring constitutes a change in terms of resetting the
22 clock. Superintendent Corey remarked it would result in a different mathematic number, and therefore would
23 be a change.
24

25 Budget Committee Chairman Mann remarked if looking at the NESDEC data going out for five years, there are
26 years where the split is 55/45 (Hollis/Brookline). Next year it is around 57/42. Those half percentage points
27 represent hundreds of thousands of dollars.
28

29 With the bond structure the way it is, after the next five-year window, the middle school bond will be dropped
30 and will be down to only \$200,000 annually in bonded costs if no refinancing or additional bonding occurs.
31 Since the formula was passed, approx. \$1.2 million worth of annual bond payments have been retired.
32

33 Budget Committee Chairman Mann noted when putting together the presentation on the budget, she looks at
34 enrollment as of October 1st. Enrollment and ADM are slightly different, but enrollment provides an indication
35 of where things are. If seeing a 0.5-1% difference she uses the enrollment number as it is more likely to be
36 closer to where we end up.
37

38 Vice Chairman Solon commented anticipating future impact of a change is harder. He noted the vulnerability to
39 home sales. He questioned if any member had a compelling reason to dramatically change how the formula is
40 made up.
41

42 Mr. Rater commented on the percentage of the cost allocated to Brookline having gone up significantly over the
43 past 10-20 years. Now being at the point where it is at 48%, we are getting very close to the 50% mark. He
44 stated concern with reaching the point where Brookline is paying the majority of the COOP's expenses, but
45 Hollis is still electing a majority of the School Board and Budget Committee. That type of situation could cause
46 friction between the towns. One way that can be addressed is by making a minor change to the apportionment
47 formula to ensure we don't get into that situation.

1 Mr. Rydstrom commented that is assuming that the driver is membership. He believes the driver is enrollment
2 numbers. Ms. Brown suggested it could be population of the towns. Mr. Rater stated the composition of the
3 board/committee is baked into the articles of agreement, which states 4 for Hollis and 3 for Brookline for both.
4

5 Mr. Rydstrom stated the driver for that was never the dollars, it was that when the COOP was started it was
6 proportionate to student enrollment. If student enrollment changes the composition of the boards should be
7 changed.
8

9 Budget Committee Chairman Mann remarked changing the composition of the boards is completely outside of
10 the purview. Although she understands the statement regarding how close Brookline is getting to 50% of the
11 cost, it is the result of the population, which is getting to 50%. It is the ADM that is driving the cost. If looking
12 out at the NESDEC numbers you will see the differences are a little greater. The way the model is currently
13 established, if it is not at 100% ADM and Brookline doesn't exceed 50% of the student population, Brookline
14 will not exceed 50% of the cost. Mr. Rater reiterated his concern with a situation that could come about in the
15 next few years especially if some of the bonds are retired in which Brookline is paying more than 50% of the
16 expenses. At that point, we will need to have a serious discussion around the composition. He would like that
17 to be considered as part of this discussion.
18

19 Ms. VanCoughnett indicated that would require re-doing the entire Articles of Agreement, and questioned if
20 that is what was being suggested. Mr. Rater responded when the COOP was established, Hollis was much
21 larger than Brookline, had greater student enrollment, and paid a greater percentage of the cost. A 4/3 split
22 seems reasonable to him with those circumstances. Now we are reaching the point where both towns have
23 nearly the same number of students and are contributing almost the same for expenses. It is time to go back and
24 reconsider the composition of the boards. The only reason he brings it up during discussion of apportionment is
25 because one of those two factors is where the costs go. If the apportionment formula changes such that
26 Brookline stays below the 50%, the conversation is less likely needed.
27

28 Budget Committee Chairman Mann remarked with the current formula what is seen is that 51/49 split (ADM)
29 and the 69/31 split of EV, the 51/49 yields a 55/45 split. It shifts more of the cost to Hollis and less to
30 Brookline because of how the formula works currently. Mr. Rater responded that is because of the capital
31 expenses. It was noted the bonds are retiring. Budget Committee Chairman Mann reiterated until Brookline
32 reaches that 50% threshold it will not have 50% of the cost.
33

34 Chairman Deurloo Babcock noted enrollment of Brookline students would have to be over 50% in order to have
35 Brookline assume over 50% of the cost. Mr. Rater stated it is at 48% now. Noted was that 5% is still 100%
36 EV. Ms. Brown stated Brookline would have to have 52-53% before the number starts to swing that way.
37

38 Budget Committee Chairman Mann commented after this five-year stretch, there is a significant shift in some of
39 the population of the K-6 district, and, at that point, it is possible you will start to see things move as those
40 students come up through the COOP.
41

42 Chairman Deurloo Babcock stated appreciation for the point made if that were to happen. Looking at NESDEC
43 projections, she is uncertain that will occur. If there were to be over 50% of the population in the building for a
44 few years, she would be open to that conversation.
45

46 Asked about the mechanism through which the Articles of Agreement could be modified, Superintendent Corey
47 commented legal counsel has suggested there be a discussion on the Articles every five years. He noted the
48 change from a Finance Committee to a Budget Committee, which occurred in the early '90s, but was never
49 reflected in the Articles.

1 Chairman Deurloo Babcock stated the desire for the focus to be on the Formula. Mr. Maguire spoke of the
2 concept of averaging, understanding the intent would be for smoothing. He noted mention made of how
3 housing changes resulting in the addition of 10-12 students would have an impact, and provided the scenario of
4 one of the towns permitting a 12-house subdivision to be constructed, which would shift some of the cost to the
5 other town, if using an average. For that reason, he would not be supportive of that proposal.

6
7 Superintendent Corey questioned if there would be more of a comfort level if the number of years utilized to
8 calculate an average were increased. Mr. Maguire stated he would like to see some numbers.

9
10 Mr. Rydstrom remarked if there is general agreement that the Formula is relatively close to where it should be,
11 he would propose the current agreement be amended by \$1 one way or the other, and take it to the voters. If
12 you look back at the minutes, there were motions on both sides of what was proposed previously. Unless it is
13 felt a major change is needed he would propose adding or subtracting \$1 from one of the towns.

14
15 Ms. Whalen stated agreement commenting the last change came after the committee that worked for close to a
16 year brought forward a recommendation, and the voters decided. There were numerous amendments made,
17 discussed, and voted upon to get to the current formula. The current formula seems to work well, suits the two
18 towns, and shifts the burden of the bonds a little more to Hollis where the buildings are located. She would like
19 to see it brought before the voters. She would like to have a separate meeting where the focus is on
20 apportionment. She would not like it to be added onto everything else, and has no doubt it would be a petition
21 based warrant article this year.

22
23 Chairman Deurloo Babcock stated if a vote to not change the formula would set the repose, that is the direction
24 she would want to take. The stability of having a formula for five years is important, and requires a small
25 change.

26
27 Vice Chairman Solon questioned if a special meeting for apportionment and a vote made to change the formula,
28 would block the ability for a citizen petition warrant article at district meeting, and was informed a change
29 would reset the repose for five years.

30
31 Mr. Rater stated he is not as pleased with the current formula, but it was a compromise. The sense he got from
32 the meeting was the voters supported it because, with all of the discussion that was happening with
33 apportionment, things were getting very acrimonious between the two towns. He believes it to have been a vote
34 of the voters of saying enough already, let's get back to being a single community. If a change is going to be
35 made, he would like to see the non-capital portion go to a 90/10 split.

36
37 Budget Committee Chairman Mann stated that would result in a shift of approx. \$0.04/\$1,000 for Hollis and
38 \$0.06/\$1,000 for Brookline. She spoke of her support working as a joint committee as there are four members
39 that served on the previous committee, cross organizational membership with Mr. Maguire being on the
40 Brookline School Board, Mr. Rater being on the Finance Committee, and her serving on the Hollis Budget
41 Committee; they are able to address a lot of different parts of the community. She contacted the Hollis Budget
42 Committee seeking input. One of the members on that committee is a Selectman, and looked to the Selectmen
43 for input. Of those that responded (5), a Hollis School Board member, a missing COOP Budget Committee
44 member, and another Hollis Budget Committee member, they were in 100% agreement on 100% ADM. That is
45 the same discussion that would take place at a special meeting. She would anticipate someone would step
46 forward and make similar amendments to what was seen the last time. Mr. Maguire stated his belief the
47 Brookline side would want to go the other way.

48
49 Ms. Brown stated her impression the sentiment in the room is that the formula in place was heavily negotiated,
50 well researched, and hard fought five years ago. If the desire is to leave it where it is, she appreciates the idea

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outcome, and a calculation error was detected.

1 of adding \$1. It sends the message that we stand by the work that was done five years ago, and want to lock it
2 in place for another 5 years. She stated concern any more substantial tweak in any direction will open up the
3 floodgates of one side or the other into making this contentious.

4
5 Superintendent Corey questioned if the desire was to get to a special meeting to allow for the debate and
6 questioned if that is accomplished by adding the \$1. If a motion is passed to make a more significant change in
7 one direction or the other then that is the will of the voters, and we move forward.

8
9 Ms. Brown questioned if it is the opinion of the Board that what was done five years ago was a good
10 compromise. Chairman Deurloo Babcock stated her opinion it was a good compromise, but added she is not
11 getting the sense that everyone has the same opinion.

12
13 Mr. Rydstrom stated he does not personally like it, but regardless of what the group thinks of it, five years ago
14 the voters liked it. It is a great place to start.

15
16 Ms. Brown remarked it was a compromise formula and with a compromise both sides should be a little unhappy
17 but willing to move forward for the greater good. She believes it okay that there are people on both sides that
18 are a littler disappointed, but that is what makes it a good compromise.

19
20 Ms. VanCoughnett spoke of being on the original committee, which spent over a year discussing this. Nothing
21 was different when they got to the special meeting, e.g., discussions were still the same, percentages were still
22 tossed out. She agrees that a minor change to show that we like what we have is the right approach. Let both
23 towns decide whether to go forward with the formula for another five years. She does not believe tweaking it
24 now will change the discussion that will occur at the special meeting. Mr. Maguire stated agreement.

25
26 Chairman Deurloo Babcock stated the Board/Committee would have to decide on how to proceed, which would
27 be presented to the School Board for a vote on whether or not to put the item on the Warrant and conduct a
28 special meeting.

29
30 Vice Chairman Solon remarked whatever the decision is, the matter will be put forth as a Warrant Article that
31 both groups would take a position on. Historically, when both groups support an item, it carries a lot of weight.
32 He expressed a desire that if moving forward members will support the will of the collective group.

33
34 Mr. Rater stated the worst part of the issue the last time around was the acrimony because the process dragged
35 out for months. That is what he believes voters ended up responded to; a vote for unity.

36
37 Chairman Deurloo Babcock noted the last vote passed with a 65% majority. She believes voters saw the
38 formula as a compromise.

39
40 Vice Chairman Solon questioned if there is seen some type of benefit to an averaging effect, and if the group
41 wished to discuss that as well as the concern raised by Mr. Maguire.

42
43 Proposed was a change that would have the current formula plus \$1 dollar on one side or the other. Chairman
44 Deurloo Babcock suggested it to be very symbolic. Budget Committee Chairman Mann suggested the way it
45 could be stated is that when reaching the point of net apportionment a line be added that says - \$1, keep capital
46 items, and then allocate everything less \$1 using the apportionment formula, and at the end, take the extra \$1
47 that was taken out of the top and put it back in attributed to one of the towns. Superintendent Corey stated that
48 would be a change. Ms. Brown agreed.

1 Vice Chairman Solon commented on the efforts undertaken by the previous committee noting the way we got to
2 this point was the Brookline concession on the ADM part and the Hollis concessions of pulling out the fixed
3 costs and the acceptance of the validity of the argument that the structure is in Hollis and therefore Hollis may
4 have the additional benefit of that. It was not an arbitrary compromise it was a mechanical compromise that
5 people felt could be defended. But it did not take away the pain for many people.
6

7 Mr. Maguire stated there to be no good solution as either side could be argued. There are very valid and strong
8 points in either direction. He stated the desire for a better understanding of the EV portion for the non-
9 operational costs that will be reduced unless additional bonding occurs, and what the impact would be over the
10 next five years.
11

12 Budget Committee Chairman Mann stated one of the things that requires clarity, even if putting forward the
13 same formula with the \$1 change, is the capital and non-capital elements. When working as a committee, at
14 the time, it was stated capital is bond principal and interest. That is not the definition of capital from a DRA
15 perspective.
16

17 Vice Chairman Solon stated there to have been a significant discussion of what is capital; can it be depreciated,
18 where do you get the funding, etc. He believes the idea of going with bonded items was a workaround not an
19 attempt to confuse the two.
20

21 Budget Committee Chairman Mann stated the DRA has a very clear definition, which is bond principal and
22 interest, capital leases, facilities acquisition and construction expenses recorded to a certain accounting code,
23 and capital projects that report to another very specific set of function codes. For four out of five years, in our
24 case, it was specifically bond principal and interest. This year the DRA came back and said you've reported
25 information into a certain function code, that now is part of your capital requirement.
26

27 Asked, she stated the apportionment formula is written at the State level and says capital costs. Asked how it
28 was written into the warrant article, she stated the warrant article said bonds. But the DRA can override what
29 we pass. It only matters for this year, but they have come back and said you reported something in this line, it
30 needs to be included. Asked what was in that line, she stated her belief it was related to the robotics article and
31 something else (added \$100,000 to the bond category).
32

33 The suggestion was that the warrant article language indicate "capital expenses as defined by the DRA" as
34 opposed to bond principal and interest.
35

36 Mr. Maguire remarked there is a lot to digest and look at to see how it will impact things over the next five
37 years. He believes it to be close to what it should be. He is 100% supportive of having the discussion in the
38 purview of a special meeting in advance of the Annual District Meeting.
39

40 Chairman Deurloo Babcock reiterated the process of approving a recommendation would be presented at the
41 COOP School Board meeting in November. The Board would have to take a vote to indicate a change to the
42 formula, a Warrant Article would have to be crafted, and put forward to a Public Hearing. Superintendent
43 Corey noted legal counsel has recommended a February 4, 2020 meeting date. He spoke of the turnover in the
44 population of the two communities, and the need to put information out to the public on how costs are shared.

1 **DELIBERATIONS**

- 2
- 3 • To see what action, if any, the Boards will take regarding apportionment
- 4

5 **MOTION BY MEMBER RYDSTROM THAT THE BUDGET COMMITTEE RECOMMEND TO THE**
6 **COOPERATIVE SCHOOL BOARD THAT AN AMENDMENT BE OFFERED TO THE**
7 **APPORTIONMENT FORMULA TO INCREASE THE COST BY ONE DOLLAR (\$1.00) TO ONE**
8 **TOWN AND BRING IT BEFORE THE VOTERS**

9 **MOTION SECONDED BY MEMBER MAGUIRE**

10 **MOTION CARRIED**

11 **3-2-0**

12 *Members Maguire and Rater voted in opposition*

13

14 Mr. Rydstrom commented when sitting in the meeting everything makes perfect sense, but when out in the
15 public speaking with his constituency, they do not understand why it is not 100% ADM. He sees the vote as
16 one to move the process forward with something that can be discussed in a public forum. He is not necessarily
17 supporting the formula, but is voting to bring it forward. If members are voting not to bring it forward, there
18 needs to be some alternative.

19

20 Mr. Rater stated he voted in opposition as he does not necessarily agree with the change. He does not entirely
21 agree with the concept of making a minor change just to lock something in for five years. However, having sat
22 through the acrimony of what happened the last time, he can agree with and appreciate it is a worthy goal to
23 avoid that. He does believe discussing this, having something in place, and moving on is best for the
24 community. He does not agree with 100% ADM, and can make that argument.

25

26 Ms. Whalen commented she believes bringing this forward allows a means of opening up the conversation.
27 What it is allowing for the board/committee is to have some control over when that meeting is going to take
28 place and how we are going to present the information.

29

30 Mr. Maguire spoke of being in favor of bringing the discussion forward. He is a little hesitant as it is a great
31 deal of data to present and a large decision to make. There is a lot to talk about and a lot to digest for the Board
32 members in a single meeting without really having a chance to talk about a lot of the data and impacts going
33 forward. That is what causes him to hesitate to support the motion, and agree with the formula. He believes it
34 is close, but not the correct formula.

35

36 Both Mr. Maguire and Mr. Rater stated agreement the matter needs to be brought forward and the conversation
37 take place.

38

39 Ms. Whalen stated her belief the vote is about bringing the matter forward. Mr. Maguire responded if the vote
40 is just to bring the matter forward he is all for it. If taking a position on it where there hasn't been time to vet it
41 and dig into it, he cannot make that decision tonight.

42

43 Budget Committee Chairman Mann stated the School Board places it on the Warrant, and then the Budget
44 Committee makes a recommendation.

45

46 Mr. Rater stated the vote to be making a recommendation from this joint group to the School Board.

47

48 Mr. Rydstrom commented what it is to him is making a recommendation to the School Board that we bring this
49 article forward. It doesn't mean that he supports it, it means it is a way that he thinks we can move this process

1 forward that makes sense based on the vote that occurred five years ago. If someone makes a motion to go
2 100% ADM it is very likely he would vote for that, but that is different than this vote.

3
4 Vice Chairman Solon stated he would not want people to minimize the significance of what the motion and vote
5 was. Yes it is something that will allow is to proceed forward, but he takes it as a statement that says this may
6 not be what he likes, but he can support it. He would prefer that people on the Budget Committee did not
7 support this recommendation and then argue against it if the board goes forward with it. That is the purpose of
8 this meeting. The Board would like to be able to go into its deliberations understanding how the Budget
9 Committee will respond if this is to be taken to the next step. Going along with that, for the people who don't
10 agree with it, he was hoping to find out what they would support. We've known what the apportionment
11 formula has been for five years, and have known we were coming up on this point. Even if we don't take
12 another vote and live with what we have, if there is something that would increase the probability of getting
13 majority Budget Committee support for a warrant article, he would like to know what it is.

14
15 Budget Committee Chairman Mann questioned if there is the desire to reconsider the vote taken by the Budget
16 Committee.

17
18 Mr. Rater stated his opinion is that the majority of the Budget Committee would likely support the motion.
19 There are a few members missing who he cannot speak for.

20
21 Chairman Deurloo Babcock suggested the group could look to reconsider the action and try to come up with
22 another idea or could move forward in the absence of a unanimous vote of the Budget Committee. Mr.
23 Rydstrom commented he was on the apportionment committee formed in '92, on the one in '97, and for part of
24 the one in place in 2003. This same discussion has gone on since the early '90s. He suggested the group would
25 be hard pressed to find a compromise that 3 members of the Budget committee from Brookline and 4 from
26 Hollis could agree on. That can't be the expectation because it has never happened. He believes they can come
27 to agreement that we have a proposal to move forward for the voters to discuss. He believes that to be as far as
28 the group can realistically get after 30 years of watching this.

29
30 Vice Chairman Solon commented he is a little surprised that he thinks the issue will go right down town lines
31 because it doesn't on the School Board. Mr. Rater remarked he does not necessarily think it will go down town
32 lines, but certainly the town a member represents does influence perspective. He noted when the large
33 apportionment committee conducted its work five years ago, the outcome was not unanimous.

34
35 Noted was that the School Board would speak with legal counsel regarding language, and would move
36 something forward that would go back before the Budget Committee at a future date. There will be a Public
37 Hearing, and eventually the Budget Committee will take a formal vote.

38
39 The recommendation being made at this time is to move something back to the School Board.

40
41 Budget Committee Chairman Mann stated her impression the result of this meeting would be an understanding
42 of what the School Board would be voting on Wednesday night.

43
44 Vice Chairman Solon remarked it probably is. The changes that could occur relate to legal input.

45
46 Chairman Deurloo Babcock commented this recommendation is what the School Board will bring forward, but
47 it will be vetted by legal counsel first. Superintendent Corey commented he would change the language in the
48 Warrant Article regarding capital expenses to ensure accuracy.

1 **REPORT OUT BY PROCESS OBSERVER**

2
3 Vice Chairman Solon stated his perspective the function of the meeting was fulfilled. He believes those who
4 participated did so well and in good faith. He would have liked to have had some more insight into the thought
5 process behind certain positions. However, he believes the group got everything out of the joint meeting that
6 could have been hoped for.
7

8 **ADJOURNMENT**

9
10 **MOTION BY MEMBER BROWN TO ADJOURN**
11 **MOTION SECONDED BY MEMBER VANCOUGHNETT**
12 **MOTION CARRIED**
13 **6-0-0**

14
15 **MOTION BY MEMBER RYDSTROM TO ADJOURN**
16 **MOTION SECONDED BY MEMBER RATER**
17 **MOTION CARRIED**
18 **5-0-0**

19
20 The November 7, 2019 Joint Meeting of the Hollis Brookline Cooperative School Board and the Hollis
21 Brookline Cooperative Budget Committee was adjourned at 8:05 p.m.
22
23

24 Date: _____

Signed: _____

FY20 COOP APPORTIONMENT IMPACTS

Data for Joint Meeting 11072019

	FY18	FY19	FY20							
Total COOP Budget	\$ 22,336,186	\$ 24,426,907	\$ 24,428,119							
COOP Revenue	\$ 2,739,601	\$ 3,973,545	\$ 2,203,260							
\$ to apportion	\$ 19,596,585	\$ 20,453,362	\$ 22,224,859							
Net Capital items	\$ 424,005	\$ 438,829	\$ 746,698							
Remaining Operating Budget to Apportion	\$ 19,172,580	\$ 20,014,533	\$ 21,478,161							
	CURRENT 95%ADM/5%EV/1 00%EV	CURRENT 95%ADM/5%EV/1 00%EV	CURRENT 95%ADM/5%EV/1 00%EV	3 yr avg ADM & EV 95%ADM/5%EV/1 00%EV	2 yr avg ADM & EV 95%ADM/5%AD M/100%EV	100% ADM	50% ADM/50% EV	100% EV	90%ADM/10%ADM/1 00%EV	
Students - ADM R	1276.5	1251.4	1274.2	1267.3	1262.8	1274.2	1274.2	1274.2	1274.2	1274.2
Hollis	649.7	639.1	651.3	646.7	645.2	651.3	651.3	651.3	651.3	651.3
Brookline	626.8	612.2	622.9	620.6	617.6	622.9	622.9	622.9	622.9	622.9
Hollis ADM %	50.90%	51.07%	51.11%	51.03%	51.09%	51.11%	51.11%	51.11%	51.11%	51.11%
Brookline ADM %	49.10%	48.93%	48.89%	48.97%	48.91%	48.89%	48.89%	48.89%	48.89%	48.89%
Hollis EV \$	1,321,056,568	1,381,217,675	1,442,825,637	1,381,699,960	1,412,021,656	1,442,825,637	1,442,825,637	1,442,825,637	1,442,825,637	1,442,825,637
Brookline EV \$	589,650,075	609,751,240	646,726,705	615,376,007	628,238,973	646,726,705	646,726,705	646,726,705	646,726,705	646,726,705
Total	1,910,706,643	1,990,968,915	2,089,552,342	1,997,075,967	2,040,260,629	2,089,552,342	2,089,552,342	2,089,552,342	2,089,552,342	2,089,552,342
Hollis EV %	69.14%	69.37%	69.05%	69.19%	69.21%	69.05%	69.05%	69.05%	69.05%	69.05%
Brookline EV %	30.86%	30.63%	30.95%	30.81%	30.79%	30.95%	30.95%	30.95%	30.95%	30.95%
ADM % on Budget	95%	95%	95%	95%	95%	100%	50%	0%	90%	
EV % on Budget	5%	5%	5%	5%	5%	0%	50%	100%	10%	
Hollis Budget %	51.81%	51.99%	52.01%	51.94%	52.00%	51.11%	60.08%	69.05%	52.91%	
Brookline Budget %	48.19%	48.01%	47.99%	48.06%	48.00%	48.89%	39.92%	30.95%	47.09%	
Hollis Budget \$	\$ 9,933,217	\$ 10,405,363	\$ 11,170,653	\$ 11,154,800	\$ 11,168,465	\$ 10,978,026	\$ 12,904,296	\$ 14,830,565	\$ 11,363,280	
Brookline Budget \$	\$ 9,239,363	\$ 9,609,170	\$ 10,307,508	\$ 10,323,361	\$ 10,309,696	\$ 10,500,135	\$ 8,573,865	\$ 6,647,596	\$ 10,114,881	
ADM % on Capital	0%	0%	0%	0%	0%	100%	50%	0%	0%	
EV % on Capital	100%	100%	100%	100%	100%	0%	50%	100%	100%	
Hollis Capital %	69.14%	69.37%	69.05%	69.19%	69.21%	51.11%	60.08%	69.05%	69.05%	
Brookline Capital %	30.86%	30.63%	30.95%	30.81%	30.79%	48.89%	39.92%	30.95%	30.95%	
Hollis Capital \$	\$ 293,156	\$ 304,434	\$ 515,591	\$ 516,612	\$ 516,774	\$ 381,656	\$ 448,624	\$ 515,591	\$ 515,591	
Brookline Capital \$	\$ 130,849	\$ 134,395	\$ 231,107	\$ 230,086	\$ 229,924	\$ 365,042	\$ 298,074	\$ 231,107	\$ 231,107	
Hollis Total Assessment	\$ 10,226,373	\$ 10,709,797	\$ 11,686,245	\$ 11,671,411	\$ 11,685,239	\$ 11,359,682	\$ 13,352,919	\$ 15,346,156	\$ 11,878,872	
Brookline Total Assessment	\$ 9,370,212	\$ 9,743,565	\$ 10,538,614	\$ 10,553,448	\$ 10,539,620	\$ 10,865,177	\$ 8,871,940	\$ 6,878,703	\$ 10,345,987	
Hollis Total Assessment/student	\$ 15,740	\$ 16,757	\$ 17,944	\$ 18,048	\$ 18,111	\$ 17,443	\$ 20,504	\$ 23,564	\$ 18,240	
Brookline Total Assessment/S	\$ 14,950	\$ 15,915	\$ 16,919	\$ 17,004	\$ 17,066	\$ 17,443	\$ 14,243	\$ 11,043	\$ 16,609	
Total Assessment Hollis %	52.2%	52.4%	52.6%	52.5%	52.6%	51.1%	60.1%	69.0%	53.4%	
Total Assessment Brookline %	47.8%	47.6%	47.4%	47.5%	47.4%	48.9%	39.9%	31.0%	46.6%	
Hollis State Aid \$	\$ 2,475,954	\$ 2,404,157	\$ 2,493,347	\$ 2,493,347	\$ 2,493,347	\$ 2,493,347	\$ 2,493,347	\$ 2,493,347	\$ 2,493,347	
Brookline State Aid \$	\$ 2,831,770	\$ 2,753,544	\$ 2,897,340	\$ 2,897,340	\$ 2,897,340	\$ 2,897,340	\$ 2,897,340	\$ 2,897,340	\$ 2,897,340	
Hollis State Aid \$/student	\$ 3,811	\$ 3,762	\$ 3,829	\$ 3,856	\$ 3,865	\$ 3,829	\$ 3,829	\$ 3,829	\$ 3,829	
Brookline State Aid \$/student	\$ 4,518	\$ 4,497	\$ 4,651	\$ 4,668	\$ 4,692	\$ 4,651	\$ 4,651	\$ 4,651	\$ 4,651	
Hollis Net Local Assessment	\$ 7,750,419	\$ 8,305,640	\$ 9,192,898	\$ 9,178,064	\$ 9,191,892	\$ 8,866,335	\$ 10,859,572	\$ 12,852,809	\$ 9,385,525	
Brookline Net Local Assesme	\$ 6,538,442	\$ 6,990,021	\$ 7,641,274	\$ 7,656,108	\$ 7,642,280	\$ 7,967,837	\$ 5,974,600	\$ 3,981,363	\$ 7,448,647	
Hollis Net Local Assessment/s	\$ 11,929	\$ 12,995	\$ 14,116	\$ 14,192	\$ 14,247	\$ 13,614	\$ 16,675	\$ 19,736	\$ 14,412	
Brookline Net Local Assesme	\$ 10,432	\$ 11,417	\$ 12,267	\$ 12,336	\$ 12,375	\$ 12,792	\$ 9,592	\$ 6,392	\$ 11,958	
Hollis Assessed Value	\$ 1,205,517,988	\$ 1,349,015,225	\$ 1,361,648,864	\$ 1,361,648,864	\$ 1,361,648,864	\$ 1,361,648,864	\$ 1,361,648,864	\$ 1,361,648,864	\$ 1,361,648,864	
Brookline Assessed Value	\$ 523,265,230	\$ 653,066,318	\$ 660,620,270	\$ 660,620,270	\$ 660,620,270	\$ 660,620,270	\$ 660,620,270	\$ 660,620,270	\$ 660,620,270	
Net Local Assessment H %	54.2%	54.3%	54.6%	54.5%	54.6%	52.7%	64.5%	76.3%	55.8%	
Net Local Assessment B %	45.8%	45.7%	45.4%	45.5%	45.4%	47.3%	35.5%	23.7%	44.2%	
Hollis Tax Impact/K	\$ 6.43	\$ 6.16	\$ 6.75	\$ 6.74	\$ 6.75	\$ 6.51	\$ 7.98	\$ 9.44	\$ 6.89	
Brookline Tax Impact/K	\$ 12.50	\$ 10.70	\$ 11.57	\$ 11.59	\$ 11.57	\$ 12.06	\$ 9.04	\$ 6.03	\$ 11.28	