

**BROOKLINE SCHOOL BOARD
JANUARY 11, 2023
PUBLIC HEARING
MEETING MINUTES**

A Public Hearing was conducted by the Brookline School Board on Wednesday, January 11, 2023 at 7:34 p.m. at the Captain Samuel Douglass Academy.

Kenneth Haag, Chairman, presided:

Members of the School Board Present: Karen Jew, Vice Chairman
 Colleen Micavich, Secretary
 Alison Marsano
 Kelly Zakar

Members of the School Board Absent:

Also in Attendance: Andrew Corey, Superintendent
 Gina Bergskaug, Asst. Superintendent of Curriculum and Instruction
 Kelly Seeley, Business Administrator
 Lauren DiGennaro, Director of Student Services
 Donna Smith, Assistant Business Administrator
 Daniel Molinari, Principal, Richard Maghakian Memorial School
 Patricia Bouley, Principal, Captain Samuel Douglass Academy
 Brian Rater, Chairman, Brookline Finance Committee
 Tracy Perry, Secretary, Brookline Finance Committee
 Cindy LaCroix, Brookline Finance Committee

**BROOKLINE SCHOOL DISTRICT
FY24 BUDGET**

Superintendent Corey explained the purpose of the Public Hearing was to present and obtain public input on the Brookline School District proposed FY24 budget. Were each of the articles to be approved, the total would be \$12,150,978, which represents an increase of \$1,118,422 or 10.1% over FY23.

Noted were enrollment history and forecast numbers. A great deal of discussion has occurred in the State concerning declining enrollments. In both of the elementary districts in the SAU, that has not been the case. Although not a large growth, the district went from 575 to 584. The SAU subscribes to the New England School Development Council (NESDEC), which provides the district with an independent resource for enrollment data. They are projecting in FY27/FY28 being back into the low 600s. That corresponds with the amount of development seen in Town. What typically changes that is the economy. Were the economy to change, the district would likely see a change in local businesses or many of the companies that our families are employed by, and that traditionally has resulted in a decline.

Superintendent Corey provided an explanation of the budget process, tax cap calculation, and Warrant Articles (copy of presentation included as part of the [agenda](#) packet).

When looking at the Tax Cap calculation, you are comparing the FY23 budget to the proposed FY24 budget. The operating budget in FY23 was \$10,525,348 and proposed for FY24 is \$11,283,450 for a 7.2% increase.

Local revenue in FY23 was \$760,519 (prior year fund balance has been removed per RSA 32:5-b 1-a) and for FY24 \$1,012,000 or a 33.1% increase. State Aid Grant in FY23 was \$2,448,347 and in FY24 \$2,247,881 for a reduction of 8.2%. Retained State Tax in FY23 was \$466,136 and in FY24 \$654,148 for a 40.3% increase. The result is a tax cap effort in FY23 of \$6,850,346 and in FY24 \$7,369,421 or a 7.6% increase. The tax cap must be below 8%.

Article 1 is the election of officers. Filing dates are January 25, 2023 – February 3, 2023. Those wishing to file can retrieve the paperwork from the Town Hall or SAU Office.

Article 2 is the professional staff contract. The total for FY24 is \$241,337. It is a three-year agreement. In FY23, the contract was sanbornized (increases were already built into operating budget).

Article 3 is the operating budget, which totals \$11,283,450 or an increase over FY23 (\$10,525,348) of 7.2%.

Article 4 is the SAU budget. The Brookline share totals \$446,191 (FY23 total was \$407,208). This is the only article that requires a majority of the total of all three districts to pass.

Article 5 is the Special Education Trust having a proposed allocation of \$25,000. That is reserved for unexpected expenses directly related to special education. Same amount as was allocated in FY23.

Article 6 is the Maintenance Trust having a proposed allocation of \$155,000 (FY23 allocation was \$75,000). Reserved for unexpected expenses related to buildings and maintenance.

Total is \$12,150,978, which represents an increase of \$1,118,422 or 10.1% over FY23.

Breaking down the FY24 local revenue; tuition for preschool represents a reduction of \$1,000 or 5.3%, earnings, food service, grants, and Medicaid remain constant, special education aid is reduced by \$847 or 0.4%, voted fund balance is requested to increase by \$80,000 or 80.0%, fund balance to reduce taxes is projected at a reduction of \$255,108 or 56.1% (major factors in the difference were the unfilled positions that existed in FY23), and other is a reduction of \$26,672 or 34.8%. The total represents a decrease of \$203,627 or 16.8%.

FY24 State Aid estimates identify Adequacy Aid as a reduction of \$200,466 or 8.2% and retained tax increase of \$188,012 or 40.3%. Total State aid is a reduction of \$12,454 or 0.4%.

A chart was displayed depicting Brookline School District tax rate info. for FY23 and FY24. The Brookline School District tax rate for FY23 is shown as \$9.93/\$1,000 and for FY24 anticipated is \$11.62/\$1,000 or a 17.0% increase. The Brookline School District State tax rate for FY23 is listed as \$0.68/\$1,000 and anticipated for FY24 is \$0.94/\$1,000 or a 37.6% increase. The result is a total Brookline School District rate for FY23 of \$10.61/\$1,000 and anticipated for FY24 is \$12.56/\$1,000 or 18.3% increase.

Article 1 – Election of Officers

To elect all necessary School District officers for the ensuing terms by official ballot vote on March 14, 2023, Captain Samuel Douglass Academy, 7:00 a.m. to 7:30 p.m.:

- To choose a Moderator for the ensuing year.
- To choose a Clerk for the ensuing year.
- To choose a Treasurer for the ensuing year.
- To choose two (2) members of the School Board for the ensuing three (3) years.

Article 2 – Professional Staff Contract

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

<u>Fiscal Year</u>	<u>Estimated Increase</u>
2023-2024	\$241,337
2024-2025	\$287,648
2025-2026	\$289,609
Total: \$818,594	

and further to raise and appropriate a sum of **\$241,337** for the first fiscal year (2023-2024 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.

Estimated Net Tax Impact - \$0.34/\$1,000

Superintendent Corey noted the contract is a three-year contract, which is called sanbornized. The salary grid has 31 teachers on-step. In year one, they would receive a 5% increase, in year two, a 4.5% increase and in year three a 4% increase. The increase represents an increase as indicated, plus the movement of 1 step (approximate 3% increase). There are approx. 26 staff members off-step. Those individuals will receive a 5% increase in year one, 4.5% in year two, and 4% in year three. That increase, because the individuals are off-step, is the increase for the year. The cost increase for the salary changes in year one totals \$239,039. In year two, it is \$275,779, and year three \$265,562 for a total of \$780,380.

The district paid insurance premium cap for a single plan is set at \$869. That will remain the same in years one and two of the contract. In year three, it will increase to \$898. For a two-person plan, the district contributes \$1,570. That will remain the same in years one and two, and in year three will increase to \$1,630. The family plan is at \$2,053. In year one that will remain the same. In year two, it will increase to \$2,085, and in year three, \$2,135. Cost increase for health changes in year one total \$2,298, year two \$11,869, and year three \$24,047 for a total of \$38,214.

Testimony in Favor - None

Testimony in Opposition - None

Testimony in Favor - None

Testimony in Opposition - None

Article 3 – 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 **\$11,283,450**. Should this article be defeated, the default budget shall be **\$11,125,877** 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.

Estimated Net Tax Impact - \$10.40/\$1,000

For comparison, the FY23 operating budget totaled \$10,515,348 and the proposed FY24 budget is \$11,283,450 for an increase of \$758,102 or 7.2%. Key changes include increases in the areas of academics \$29,325, regular education personnel \$13,713, special education personnel \$78,447, computer equipment replacement \$28,000, shared services/software \$2,511 and facilities//safety \$9,369 for a total of \$161,365.

Major changes include a reduction in special education contracted services of \$178,095, reduction in regular education MTSS paraprofessionals \$102,286 (the district has struggled to hire these individuals and having a need for paraprofessionals under special education the decision was made to shift the costs), an increase in special education out-of-district tuition & services of \$326,781 (students who cannot be programed in district), an increase in curriculum/MTSS Administrator of \$110,000 (will provide an administrative position to assist the Principals in meeting the needs of students; fully loaded cost), special education new positions \$78,447 and special education transportation of \$74,530 all based on student need (current student population). Due to market increases, heating oil costs are increasing by \$59,000. The new FY23 bond, principal and interest payment of \$55,179 is an increase to the budget. Major changes total \$423,556.

The FY24 default budget is the amount of the FY23 adopted operating budget (\$10,525,348), plus increases/reductions required by law or contracted (\$656,268) and the reduction of one-time FY23 expenses (\$55,738). The total default budget is \$11,125,877.

Items required by law or contracted include increases in wages/benefits (\$129,940), special education services/transportation (\$293,916), health/dental/FICA/NHRS (\$148,662), regular education transportation \$23,256, bond payment increase \$55,180, and various other small amounts \$5,314.

Testimony in Favor - None

Testimony in Opposition - None

Testimony in Favor - None

Testimony in Opposition - None

Article 4 – SAU Budget

Shall the voters of the Brookline School District adopt a school administrative unit budget of \$2,264,374 for the forthcoming fiscal year in which **\$446,191** is assigned to the school budget of this school district? This year's adjusted budget of \$2,247,208 with \$442,809 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.

Estimated Net Tax Impact - \$0.63/\$1,000

The FY23 budget totaled \$2,107,176 and the proposed FY24 budget is \$2,268,374 for an increase of \$161,98 or 7.6%. The FY24 adjusted budgeted is \$2,251,208.

Major budget drivers include the Board approved support staff salary adjustments and associated benefits at a cost of \$74,139 and budgeted salaries and associated benefits for an increased cost of \$82,254 (3.5% annual increases).

Testimony in Favor - None

Testimony in Opposition - None

Testimony in Favor - None

Testimony in Opposition - None

Article 5 – Special Education Reserve Trust

Option 1 (UFB):

To see if the school district will vote to raise and appropriate a sum of up to **\$25,000** to be added to the previously established Special Education Trust Fund from the June 30th unassigned fund balance (surplus).

Estimated Tax Impact: Foregoing a potential rate reduction: \$0.04/\$1,000.

Option 2 (Taxation):

To see if the school district will vote to raise and appropriate a sum of up to **\$25,000** to be added to the previously established Special Education Trust Fund, with this sum to be raised by taxation.

Estimated Tax Impact: \$0.04/\$1,000.

Option 3 (Hybrid): To see if the school district will vote to raise and appropriate a sum of up to **\$25,000** to be added to the previously established Special Education Trust Fund, with \$XXXX of this sum to be raised by taxation, and the remaining balance of up to \$XXXX to come from the June 30th unassigned fund balance (surplus) that is not raised by taxation.

Estimated Tax Impact: \$0.XX/\$1,000.

Options are presented. Having a very tight budget this year based on unanticipated expenses related to special education, the desire was to ensure the Board is provided options so that if wanting these articles funded there are options to look to achieve that.

All three of the options have been vetted by legal counsel. The special education trust fund was established a number of years back. The current balance is \$225,000. The anticipated use in FY23 is \$150,000 resulting in an anticipated FY23 ending balance of \$75,000. If allocating \$25,000, the FY24 anticipated ending balance would be \$100,000. The established goal is to maintain a balance of \$250,000.

Testimony in Favor - None

Testimony in Opposition - None

Testimony in Favor - None

Testimony in Opposition - None

Article 6 – Maintenance Trust

Option 1 (UFB):

To see if the school district will vote to raise and appropriate a sum of up to **\$155,000** to be added to the previously established School Facilities Maintenance Trust Fund from the June 30th unassigned fund balance (surplus).

Estimated Tax Impact: Foregoing a potential rate reduction: \$0.22/\$1,000.

Option 2 (Taxation):

To see if the school district will vote to raise and appropriate a sum of up to **\$155,000** to be added to the previously established School Facilities Maintenance Trust Fund, with this sum to be raised by taxation.

Estimated Tax Impact: \$0.22/\$1,000.

Option 3 (Hybrid):

To see if the school district will vote to raise and appropriate a sum of up to **\$155,000** to be added to the previously established School Facilities Maintenance Trust Fund, with \$XXXX of this sum to be raised by taxation, and the remaining balance of up to \$XXXX to come from the June 30th unassigned fund balance (surplus) that is not raised by taxation.

Estimated Tax Impact: \$0.XX/\$1,000.

The projected FY23 ending balance is \$71,200, With the proposed allocation of \$155,000 and FY24 proposed use of \$174,050 the anticipated FY24 ending balance is \$52,150.

Proposed uses include cafeteria tables – Phase 2 (\$8,800), burglar alarm – end of life (\$15,000), computer access points - end of life (\$7,250), and IT wiring update (\$23,000) at RMMS. At CSDA, exterior doors – Phase II (\$10,000), exterior lighting (\$10,000), and fire panel – end of life (\$100,000).

Testimony in Favor - None

Testimony in Opposition - None

Testimony in Favor - None

Testimony in Opposition - None

The district received three (3) Citizen Petition Warrant Articles. Each has been reviewed by legal counsel and meet legal requirements.

Article 7 (by Petition)

“To reflect the growth of Brookline and to help distribute the workload of the Brookline School Board, shall the Brookline School District change the number of members of the Brookline School Board from five members to seven members per RSA 671:4?”

Testimony in Favor - None

Testimony in Opposition - None

Testimony in Favor - None

Testimony in Opposition - None

Article 8 (by Petition)

“To prevent taxpayer dollars from funding lobbying against the interests of parents and citizens, shall the Brookline School District zero out budget line item “Dues” 10.2310.810.00.0?”

Testimony in Favor - None

Testimony in Opposition - None

Testimony in Favor - None

Testimony in Opposition - None

Article 9 (by Petition)

“To reduce the Brookline property tax burden, shall the Brookline School District rescind authorization under RSA 198:4-b II so that the Brookline School District no longer retains any unassigned general funds under RSA 198:4-b II?”

Testimony in Favor - None

Testimony in Opposition - None

Testimony in Favor - None

Testimony in Opposition - None

The Public Hearing was declared closed at 7:11 p.m.

Date _____

Signed _____