Hollis Brookline Cooperative School District Annual District Meeting April 10, 2021





School Board Members

- Holly Deurloo Babcock, Chair
- Tom Solon, Vice Chair
- Beth Williams, Secretary
- Elizabeth Brown
- Kate Stoll
- Krista Whalen
- Cindy VanCoughnett

Budget Committee Members

- Darlene Mann, Chair
- Raul Blanche, Vice Chair
- Matt Maguire, Secretary
- Dave Blinn
- Tom Enright
- Lorin Rydstrom
- Cindy VanCoughnett

Administration

SAU Office

- Andrew Corey
- Gina Bergskaug
- Bob Thompson
- Kelly Seeley
- Linda Sherwood
- Amy Rowe
- Rich Raymond
- Rick Barnes
- Bob Ouellette
- Lauren DiGennaro
- Amanda Zeller
- Tim Girzone
- Jennifer Campbell
- Yolanda Flamino

Superintendent **Assistant Superintendent Assistant Superintendent Business Administrator** Asst. Business Administrator Asst. Director of Student Services **Network Administrator** Principal **Assistant Principal Assistant Principal Assistant Principal** Principal **Assistant Principal**

Assistant Principal

HBHS

HBMS

Meeting Officials

- James O'Shaugnessy
- Diane Leavitt
- Supervisors of the Checklist
- Ballot Clerks
- Assistants and Counters

District Counsel District Clerk

Meeting Rules

- Moderator proposes operating rules
- Must be adopted every meeting
- Change rules by 2/3 vote
- <u>Robert's Rules</u> only a guide
- Rules found in Town Report yellow section
 - Hollis page 215
 - Brookline page 178

Changes from Printed Rules

- If passed, moving the question ends debate immediately
 - In order only after sufficient debate
- Only primary sponsors of articles may speak for 5 minutes and only by request
- 2 minutes for all other members of the public

Speaking

- Come to podium
- Wait to be recognized
- Speak into microphone
- Show card, state name and address
- Speak only once until others have spoken
- 2 minutes
- Speaking time cannot be yielded or transferred

Point of Order

- Bring to Moderator's attention that rules not being followed
- Appeal Moderator's ruling
- Not for questions or motions

Motion to Reconsider

- Purpose is to address new information
- Allows meeting to discuss and vote again
- Motion is debatable
- Requires simple majority
- Must be made by voter on prevailing side

Restrict Reconsideration

- Requires any later reconsideration of the motion to be at least 7 days later
- In order at any time speaker has the floor

Appeal Moderator's Ruling

- Any interpretation of rules may be appealed unless required by state law
- Challenge to direct application of rules requires changing the rules, not appeal
- Immediately after ruling made
- "Point of Order" or "I wish to challenge the ruling"
- Majority vote to overrule

Adopt Rules

Shall the School District vote to adopt the rules for this meeting as proposed by the Moderator?

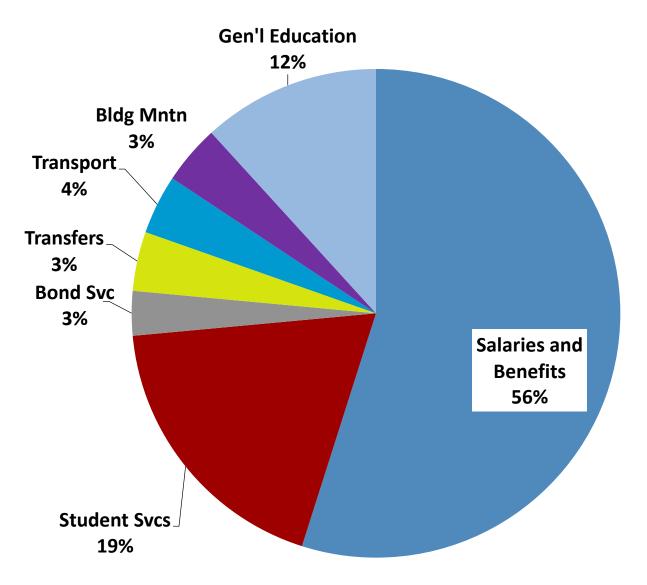
FY22 Warrant Summary

Article	Content	\$ Amount
1	HESSA Contract	\$117,065
2	HEA Contract	\$228,316
3	School Operating Budget	\$24,160,377
4	SAU Budget	\$997,899
6	Athletics Revolving Fund	\$50,000
7	Facilities Maintenance Trust	\$115,000
8	Contingency	\$100,000
	Total \$ if all pass as written	\$25,768,657 3.6%

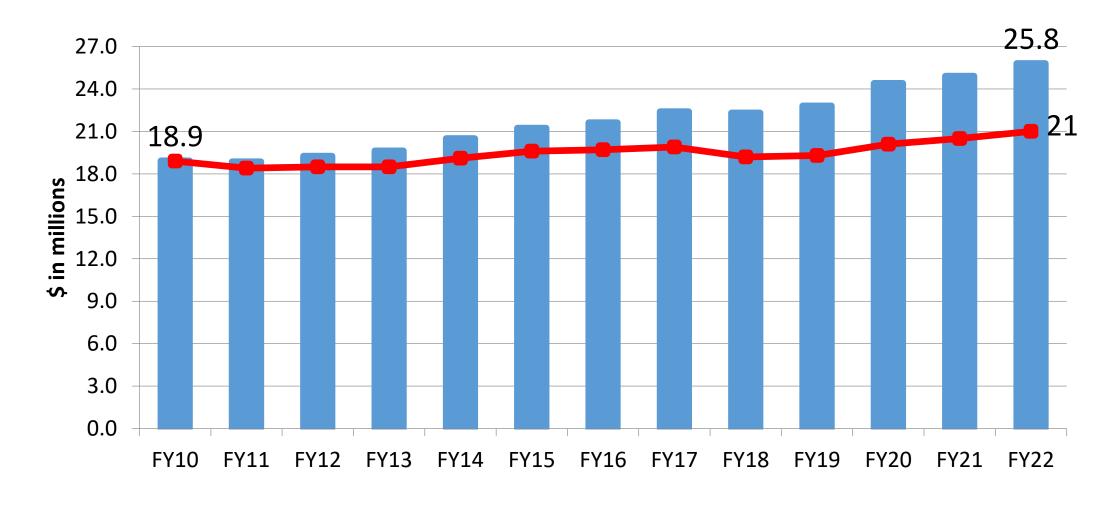
10% Limitation

10% Calculation	\$ Impact
Total BC Recommended Articles	\$25,668,657
Less exclusion for capital outlays, P+I on bonds	(814,086)
Amount less exclusions	24,854,571
10% of Amt less exclusions	2,485,457
Total 10% limitation	\$28,154,114

FY22 Budget Distribution

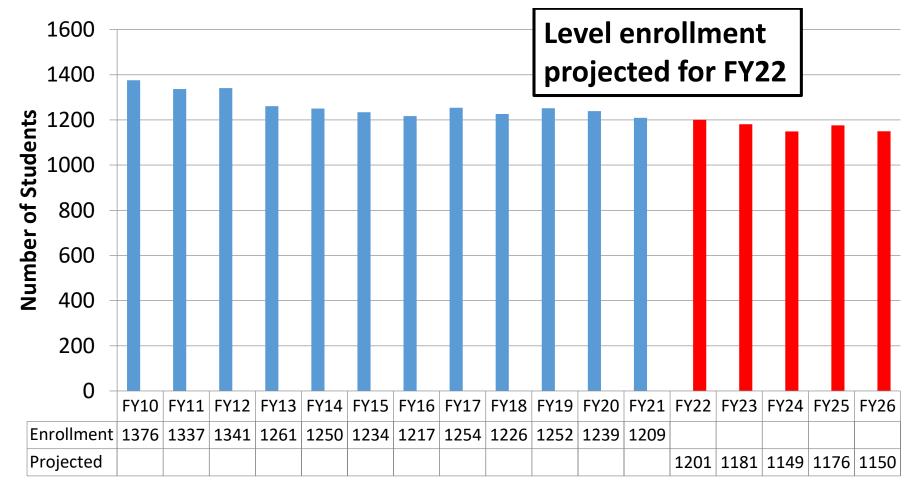


Inflation Adjusted Budget



Budget — Inflation Adj Budget

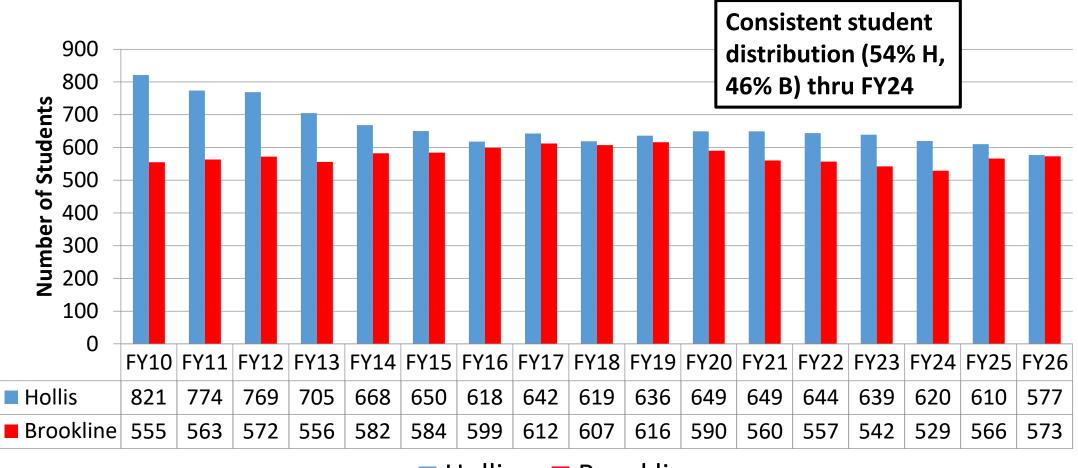
COOP Student Enrollment



Enrollment Projected

4/8/Source: 10/2020 NESDEC

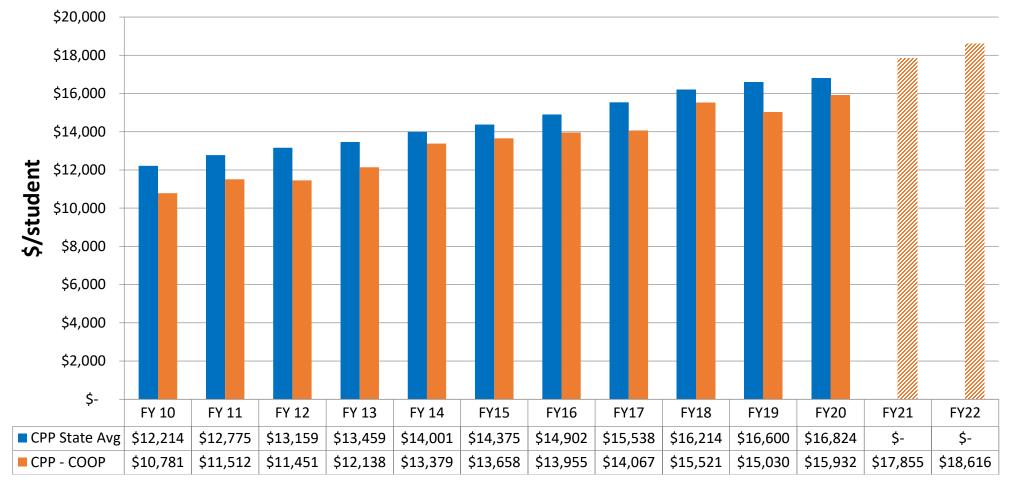
Enrollment Composition



Hollis Brookline

SOURCE: 10/2020 NESDEC

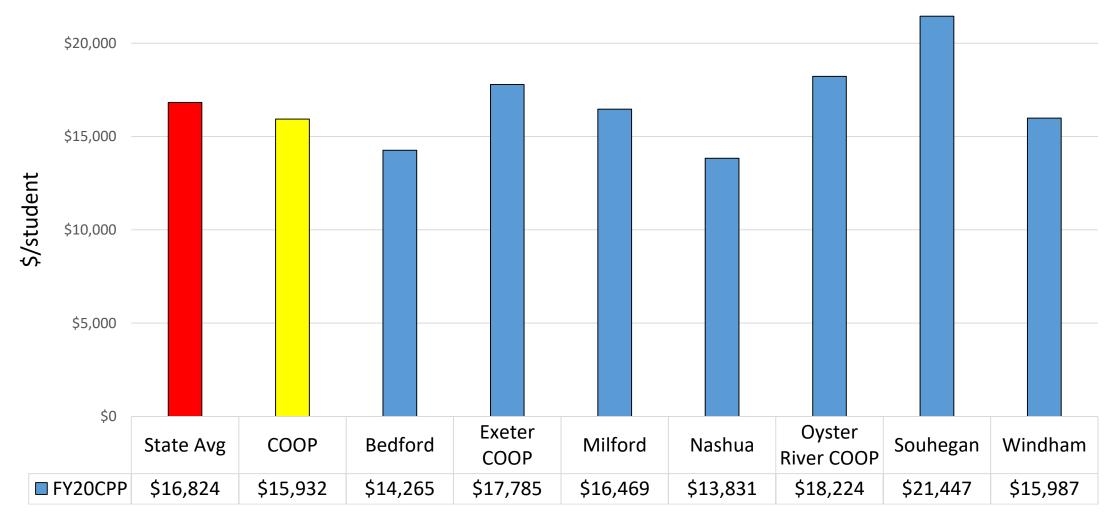
Cost per Pupil



Based on reported actuals through FY20; FY21 & FY22 estimated based on budget Source: NH DOE December 2020

Comparative CPP

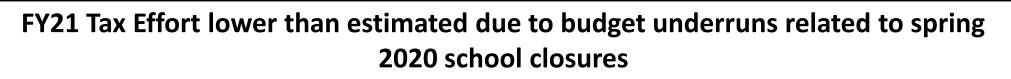
\$25,000

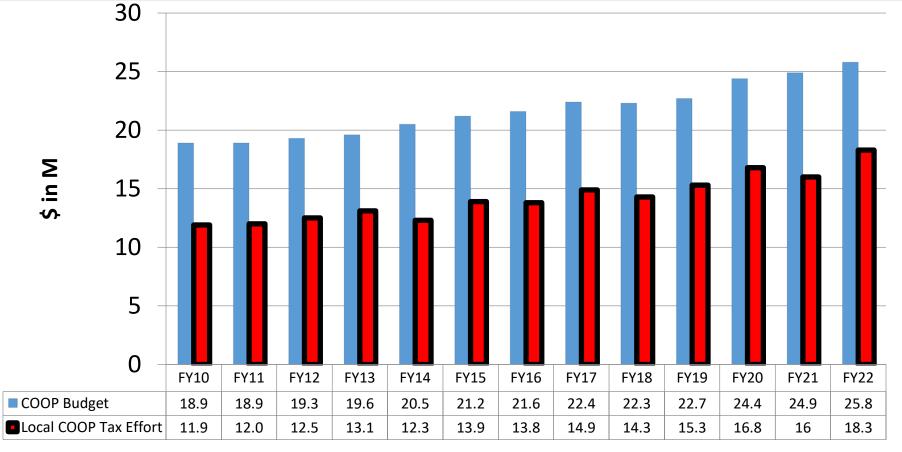


Source: NH DOE 2019-20 CPP by District

4/8/2021

Local COOP Tax Effort Trend





COOP Budget Local COOP Tax Effort

Drivers of Lower Tax Effort for 2020

Fund Balance

\$925K more than estimated

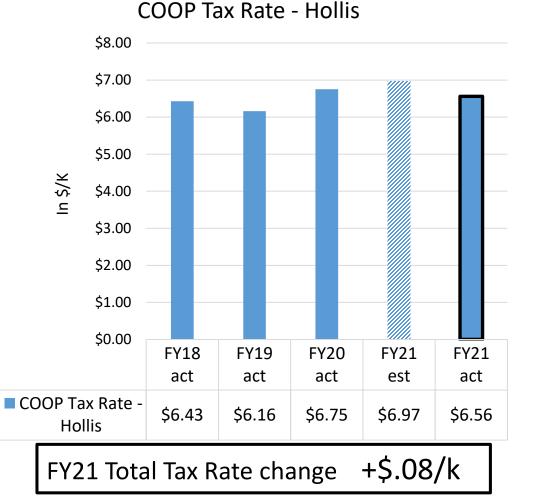
Remote learning in spring 2020 resulted in savings in staffing/professional development, transportation, utilities

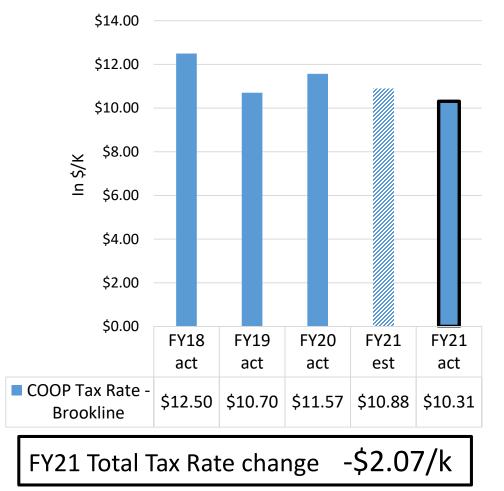
Disparity Aid \$750K more than estimated

Brookline received \$1.2M in one time disparity aid

Tax Effort Impact on Tax Rates

Reduced tax effort in FY21 resulted in COOP tax rate reductions for the current year





COOP Tax Rate - Brookline

Rates not adjusted for inflation

Drivers of Change in FY22 Tax Effort

Revenue and aid reductions account for 56% of the estimated increase in Tax Effort

	\$ impact in \$M	Directional Change	Impact to Tax Effort
Budget	\$0.886	1	
Revenue	\$0.653		
State Aid	\$0.741		
Total Change in Tax Effort	\$2.030		

COOP Revenue & State Aid

COOP REVENUE	FY21	FY22	\$ change
Total COOP Revenue	\$2,867,089	\$2,213,862	-\$653,227

Estimated reductions in Special Education Aid and Unreserved Fund Balance

STATE AID	FY21 Hollis	FY22 Hollis	\$ Change	FY21 Brookline	FY22 Brookline	\$ Change
Adequacy Grant	\$1,132,711	\$1,106,724	-\$25,987	\$2,806,710	\$2,078,114	-\$728,596
SWEPT Reim	\$1,391,050	\$1,426,556	\$35,516	\$657,877	\$635 <i>,</i> 878	-\$21,999
TOTAL STATE AID	\$2,523,761	\$2,533,280	\$9,529	\$3,464,587	\$2,713,992	-\$750,595

Brookline's state aid lower due to elimination of Disparity Aid in FY22, additional \$ impact to BSD (legislative action necessary to reinstate)

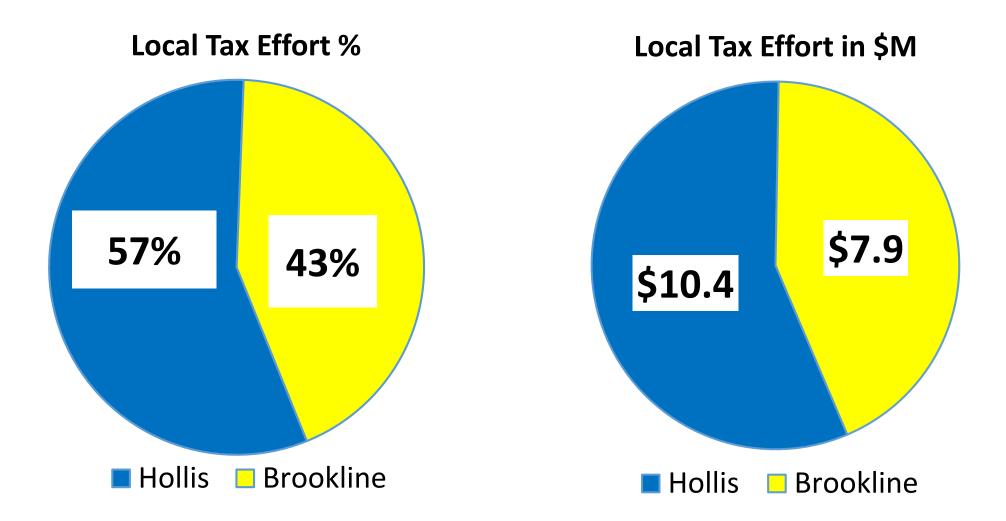
Summary of Financial Impacts

Increased Local Tax Effort due lower COOP revenue and elimination of
Disparity Aid for Brookline

Assumes all articles pass as written	FY21	FY22	\$ change
Total Budget	\$24,882,466	\$25,768,657	\$886,191
less COOP Revenue	\$2,867,089	\$2,213,862	(\$653,227)
Amount to be Apportioned	\$22,015,377	\$23,554,795	\$1,539,418
Less Retained Tax (SWEPT) Reimbursement	\$2,048,927	\$2,062,434	\$13,507
Less Adequacy Grant	\$3,939,421	\$3,184,838	(\$754,583)
Local Tax Effort	\$16,027,029	\$18,307,523	\$2,280,494

Local Tax Effort represents amount to be raised by Local COOP tax rate by both Hollis and Brookline.

Local Tax Effort Distribution



Estimated Tax Impacts by Town

updated 4/8/21

FY22	TOTAL COOP	Hollis	Brookline
Total appropriations	\$25,768,657		
COOP Revenue	(\$2,213,862)		
Net to be Apportioned	\$23,554,795	\$12,907,750	\$10,647,045
Less State Aid	(\$5,247,272)	(\$2,533,280)	(\$2,713,992)
Local Tax Effort	\$18,307,523	\$10,374,470	\$7,933,053
FY22 EST COOP Local Tax Rate/k		\$7.40	\$11.65
FY21 COOP Local Tax Rate/k		\$6.56	\$10.31
% change in COOP Tax Rate		12.8%	13.0%
% impact to Total Tax Bill		3.8%	5.2%

Potential Legislative Funding Solutions

SB 72: State would pay 15% of NHRS Employer Contributions for Teachers HB623/SB145: Reinstate state education grants for FY22 and FY23 to FY21 levels

	\$ impact in \$M	Impact to Tax Effort	Est Impact to Tax Rate - Hollis	Est Impact to Tax Rate - Brookline
SB72	\$0.295		-\$0.12/K	-\$0.20/K
SB145	\$0.751 Brookline*		n/a	-\$1.10/k
Net Change to Tax Effort		-\$1.046M		

* Also restores ~\$550K to BSD

4/8/2021

Estimated Total Tax Rates

Assumes all articles pass as written	HOLLIS FY22 EST	% Change from Prior Year	BROOKLINE FY22 EST	% Change from Prior Year
COOP Local	\$7.40	12.8%	\$11.65	13.0%
COOP SWEPT	\$1.03	1.0%	\$0.95	(4.3%)
K-6 Local	\$8.18	3.3%	\$10.00	13.8%
K-6 SWEPT	\$1.00	(0.5%)	\$0.94	6.7%
Town	\$5.79	4.3%	\$4.56	(21.0%)
County	\$1.12	(1.0%)	\$1.04	(1.5%)
TOTAL (\$/k)	\$24.52	5.8%	\$29.14	4.8%

Support Staff Contract

Article 1. To see if the school district will vote to approve the cost items for the first year of a three-year collective bargaining agreement reached between the Hollis **Brookline Cooperative School Board and the Hollis** Education Support Staff Association for the 2021-22, 2022-23 and 2023-24 school years, which calls for the following increases in support staff salaries and benefits at the current staffing levels:

> Fiscal Year Estimated Increase 2021-22 \$117,065

Support Staff Contract (con't)

and further to raise and appropriate a sum of <u>\$117,065</u> for the first fiscal year (2021-22 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 appropriation (7-0-0).

The budget committee recommends this appropriation (6-0-1).

Estimated Tax Impact	HOLLIS	BROOKLINE
\$/K	\$ 0.05	\$0.08
\$/100K	\$5	\$8

Support Staff Contract Summary

Highlights of 3 Year Contract

> Wages

- Year 1- Step plus 2%, Year 2 Step plus 2%, Year 3- Step plus 2%
- 2.5% for employees off-step for all three years

>Health Insurance

• \$50 increase annually for Single and 2 Person, \$25 annually for Family

Shift Category of Custodial staff in Year 1

> Establishes Flexible Spending Accounts (no cost to district)

Wage and Insurance Breakdown

	Step	Overall	On Step	OffStep	Off Step	Т	otal	Insurance	Total CBA
	% Incr	% Incr	\$	% Incr	\$	Wage	e Impact	Incr	\$ Incr
Year 1	2.0%	7.0%	\$ 51,980	2.5%	\$ 47,085	\$	99,065	\$18,000	\$ 117,065
Year 2	2.0%	5.4%	\$ 42,484	2.5%	\$ 28,039	\$	70,523	\$18,000	\$ 88,523
Year 3	2.0%	4.9%	\$ 41,178	2.5%	\$ 27,549	\$	68,727	\$18,000	\$ 86,727
	AVG	5.7%	\$ 135,642		\$ 102,673	\$	238,315		

The 7% increase in Year 1 due to Custodial category shifts.

Professional Staff Contract

<u>Article 2</u>. To see if the school district will vote to approve the cost items for the first year of a three-year collective bargaining agreement reached between the Hollis Brookline Cooperative School Board and the Hollis Education Association for the 2021-22, 2022-23 and 2023-24 school years, which calls for the following increases in professional staff salaries and benefits at the current staffing levels:

Fiscal Year	Estimated Increase	Fiscal Year	Estimated Increase	Fiscal Year	Estimated Increase
2021-22	\$228,316	2022-23	\$294,057	2023-24	\$330,369

Professional Staff Contract (con't)

and further to raise and appropriate a sum of **\$228,316** for the first fiscal year (2021-22 school year), such sum representing the additional costs attributable to the increase in professional staff salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

The school board recommends this appropriation (7-0-0).

The budget committee recommends this appropriation (6-1-0).

Estimated Tax Impact	HOLLIS	BROOKLINE
\$/K	\$ 0.09	\$0.15
\$/100K	\$9	\$15

Professional Staff Contract Summary

Highlights of 3 Year Contract

≻Wages

- Year 1- Step plus .75%, Year 2 Step plus 1.5%, Year 3- Step plus 1.75%
- Last step employees receive only the negotiated annual table increases
- Increase in rate as teacher substitute to \$35/hour

Language changes

• Updated for sidebar agreement and current conditions

Operating Budget

<u>Article 3.</u> To see if the school district will vote to raise and appropriate a sum of <u>\$24,160,377</u> for the support of schools, for the payment of salaries for the school district officials and agents and for the payment of statutory obligations of the district. This appropriation does not include appropriations voted in other warrant articles.

The school board recommends this appropriation (7-0-0).

The budget committee recommends this appropriation (6-1-0).

Estimated Tax Impact	HOLLIS	BROOKLINE
\$/K	\$6.98	\$10.93
\$/100K	\$698	\$1093

Summary of Operating Budget Changes

	FY21 Budget	FY22 Budget	\$ Change	% Change
Op Budget	\$23,580,211*	\$24,160,377	\$580,166	2.5%

- Guidance Target assigned inflation rate of 0% to discretionary items
- 1.85 FTE change additional HBHS Case Manager, shared Facilities Substitute, expanded SRO
- Continue cyclical technology upgrades

* FY21 Operating Budget reflects Operating Budget plus Support Staff article approved June 2020

Major Changes – INCREASES

Category	FY22 Budget Amount	\$ change	% change	Reason
Student Services	\$5,007,617	\$417,266	9.1%	Changes in student programming, including transportation
Retirement (NHRS)/FICA	\$2,127,480	\$306 <i>,</i> 823	16.9%	Biennial NHRS rate change
Healthcare	\$2,194,201	\$197,705	9.9%	Increase in Guaranteed Maximum Rate, 10.9%
Technology	\$226,745	\$22,180	10.8%	Continue phased tech replacement
New Items	\$274,351			Staffing changes, maintenance, textbooks, security

Major Changes – DECREASES

Category	FY22 Budget Amount	\$ change	% change	Reason
Professional Development	\$0	(\$105,000)	(100%)	Based on CBA
Retiree Benefits	\$0	(\$48,908)	(100%)	No planned retirements in FY22
Buildings & Grounds	\$786,425	(\$267,332)	(25.4%)	Reprioritized maintenance items
Salaries	\$5,830,477	(\$171,940)	(2.9%)	Fewer lane changes (\$81K), remaining due to attrition
Transfers	\$825,000	(\$127,000)	(13.3%)	Reduced transfers to trust funds for Facilities Maintenance and Special Education trust funds

SAU Budget

<u>Article 4.</u> Shall the District vote to raise and appropriate the sum of **§997,899** as the Hollis Brookline Cooperative School District's portion of the SAU budget of <u>\$1,953,257</u> for the forthcoming fiscal year? This year's adjusted budget of <u>\$1,918,864</u> with <u>\$980,328</u> 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 appropriation (7-0-0).

The budget committee recommends this appropriation (6-1-0).

Estimated Tax Impact	HOLLIS	BROOKLINE
\$/K	\$0.39	\$0.67
\$/\$100K	\$39	\$67

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		\$ Change from FY21 Budget	Deta	ils	
Salaries		+\$67,839	 Asst Superintendents (2) +3% All others 2% \$16K Board approved salary adjustments 		
Benefits: NHRS		+\$56,318	 NHRS Teacher rate change 17.8% to 21.02% NHRS Employee rate change 11.17% to 14.06% 		
Benefits: Healthca	re	+\$18,826	• GMR rate incr 10.9%		%
Benefits: Associat	ed Taxes	+\$8,349	 Corresponding to higher salaries 		igher salaries
Revenue: Loss of balance increased		+\$26,864	 Fund balance too close to target 		lose to target

Discontinue Athletics Expendable Trust

<u>Article 5.</u> Discontinue Athletic Expendable Trust. Shall the school district vote to discontinue the Athletic Expendable Trust fund? Said funds and accumulated interest to date of withdrawal, are to be transferred to the school district's general fund. (Majority vote required).

The school board recommends this appropriation (7-0-0).

The budget committee recommends this appropriation (7-0-0).

Establish Athletics Revolving Fund

Article 6. Establish Athletics Revolving Fund. Shall the school district establish a nonlapsing Athletics Revolving Fund in accordance with RSA 194:3-c, to be funded by receipts from athletic participation fees and charges? Further, to raise and appropriate up to **\$50,000** to put into that fund for the purpose of supporting athletic programs in the district, with said amount to come from unassigned general fund balance (resulting from the previously discontinued Athletic Expendable Trust and participation fees collected in 2020-21). The money received from athletic fees and charges shall be allowed to accumulate from year to year in this revolving fund, and shall not be considered part of the general fund unassigned fund balance. Expenditures may be made from this revolving fund only for the purposes stated herein at monthly intervals or as needed without further approval of the legislative body. (Majority vote required).

The school board recommends this appropriation (7-0-0).

The budget committee recommends this appropriation (7-0-0).

Estimated Foregone Tax Impact	HOLLIS	BROOKLINE
\$/K	(\$0.02)	(\$0.03)
\$/\$100K	(\$2)	(\$3)

Facilities Maintenance Expendable Trust

<u>Article 7.</u> To see if the school district will vote to raise and appropriate up to the sum of <u>\$115,000</u> to be added to the previously established School Building and Facilities Maintenance Expendable Trust Fund. The sum to come from the Hollis Brookline Cooperative School District's June 30, 2021 unassigned fund balance, available on July 1, 2021.

The school recommends this appropriation (6-1-0).

The budget committee recommends this appropriation (6-1-0).

Estimated Foregone Tax Impact	HOLLIS	BROOKLINE
\$/K	(\$0.04)	(\$0.08)
\$/\$100K	(\$4)	(\$8)

Fund Utilization

FY22	in \$K
Beginning Balance	\$85,000
FY22 Proposed Funding	\$115,000
HBHS Roof – Phase IV	(\$35,000)
HBHS Road Paving – Phase 2	(\$80,000)
Ending Balance	\$85 <i>,</i> 000

Additional \$117K in facilities maintenance items included in Operating Budget.

Contingency

Article 8. 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 up to **\$100,000** to go into the fund. This sum to come from the unassigned fund balance available on July 1, 2021, and no amount to be raised from taxation. Any appropriation left at the end of the year will lapse to the general fund.

The school board recommends this appropriation (5-2-0).

The budget committee does not recommend this appropriation (3-4-0).

Estimated Foregone Tax Impact	HOLLIS	BROOKLIN E
\$/K	(\$0.04)	(\$0.07)
\$/\$100K	(\$4)	(\$7)

SAU Fund Balance Summary

Estimated FY22 Balances	HSD	BSD	СООР
FY22 Budget	\$14,739,494	\$10,368,333	\$25,768,657
Contingency	\$95,000	\$40,000	\$100,000
Retained Fund Balance	~\$321,000 (2.5% max)	~\$186,000 (2.5% max)	~\$208,000 (1% max)
Non Designated Fund Balance \$ Non Designated Fund Balance %	\$416,000 2.8%	\$226,000 2.2%	\$308,000 1.2%
SAU Maintenance Fund	\$95,798		
Facilities Maintenance Fund	\$87,655	\$72,099	\$85,000
Special Ed Trust Fund	\$75,000	\$225,000	\$200,000
Designated Fund Balance \$ Designated Fund Balance %	\$258,453 1.8%	\$297,099 1.9%	\$285,000 1.1%
Total Fund Balance \$ Total Fund Balance %	\$674,453 4.6%	\$523,099 5.0%	\$593,000 2.3%

Access to Unanticipated Funds

<u>Article 9.</u> 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 (7-0-0).

<u>Article 10.</u> (Contingent Article). If Article 9 passes, this article is unnecessary: to see if the school district will authorize the Hollis Brookline Cooperative School Board 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 (7-0-0).

Petition Article – Tax Impact on Warrant

Article 11. Petition Warrant Article. 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 does not recommend this appropriation (0-7-0).

The budget committee does not recommend this appropriation (0-7-0).

Petition Article – Tax Cap

Article 12. Shall we adopt the provision of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 4%? Submitted by Citizen Petition.

The school board does not recommend this appropriation (0-7-0). The budget committee does not recommend this appropriation (0-7-0).

Petition Article - SB2

<u>Article 13.</u> Petition Warrant Article. Shall we adopt the provisions of RSA 40:13 (known as SB 2) to allow official ballot voting on all issues before the Hollis Brookline Cooperative School District on the second Tuesday of March?

The school board does not recommend this article (1-6-0).

The budget committee does not recommend this article (0-7-0).

Petition Article – Amend Articles of Agreement

<u>Article 14.</u> Petition Warrant Article. To see if the Hollis Brookline Cooperative District will vote to amend the Articles of Agreement of the Hollis Brookline Cooperative School District by deleting Article 3 as currently written and substituting a new Article 3 as follows:

Article 3: The Hollis Brookline Cooperative School District shall be responsible for grades nine (9) through twelve (12).

The school board does not recommend this article (0-7-0). The budget committee does not recommend this article (0-7-0).

Petition Article – Anti Discrimination Recommendation

<u>Article 15</u>. Petition Warrant Article. Shall SAU 41 and the Hollis Brookline Cooperative Schools hereby affirm our general support for each student's growth and enrichment, in support thereof, We, the Legislative Body, hereby state the following as a matter of general policy:

- (a) The family unit is ideally at the core of each individual's social, educational, intellectual, and emotional well being,
- (b)Our schools are a critical element that shall foster an environment where our goal is that all students are enabled to thrive and positively achieve their potential and develop the content of their character accordingly,
- (c) It shall be the primary goal of all teachers and administrators to support these efforts,
- (d)Any divisive policy that fosters prejudicial discrimination, segregation, stereotyping, intimidation, censorship, harassment or retribution based on race or sex is, by its nature, a threat to our social fabric, morally wrong and generally unlawful,
- (e) Further, éducational techniques that hinder or prevent: fairness, impartiality, equality of opportunity OR, conversely, support outcomes of "equity redesign", "equity based outcomes", "redistribution", "retribution", "unlearning" or "Critical Race Theory" are, by their nature, detrimentally counterproductive to healthy education and the unifying ideals of our greater American Society,
- (f) Any parties so wronged may seek court relief under applicable federal and state laws, through and with RSA 354-A (Anti-Discrimination), RSA 91-A, (The Right to Know), et al., noting the enforcement and penalty provisions provided therein. 4/8/2021

Petition Article – Anti Discrimination Recommendation

Article 15. (continued)

Therefore,

WE, the Legislative Body of SAU 41 and the Hollis Brookline Cooperative Schools, with our vote, hereby affirm that this Article be published and made an integral policy of our School Administrative Unit and Cooperative School District.

The school board does not recommend this article (0-7-0).

Other School District Business

<u>Article 16.</u> To transact any other business which may legally come before said meeting.