

**Brookline School
District
Public Hearing**

January 21, 2020

Captain Samuel Douglass Academy

Brookline School Board

Chair – Matt Maguire

Vice Chair – Ken Haag

Secretary – Rebecca Howie

Member – Alison Marsano

Member – Erin Sarris

SAU Administration

Superintendent – Andrew Corey

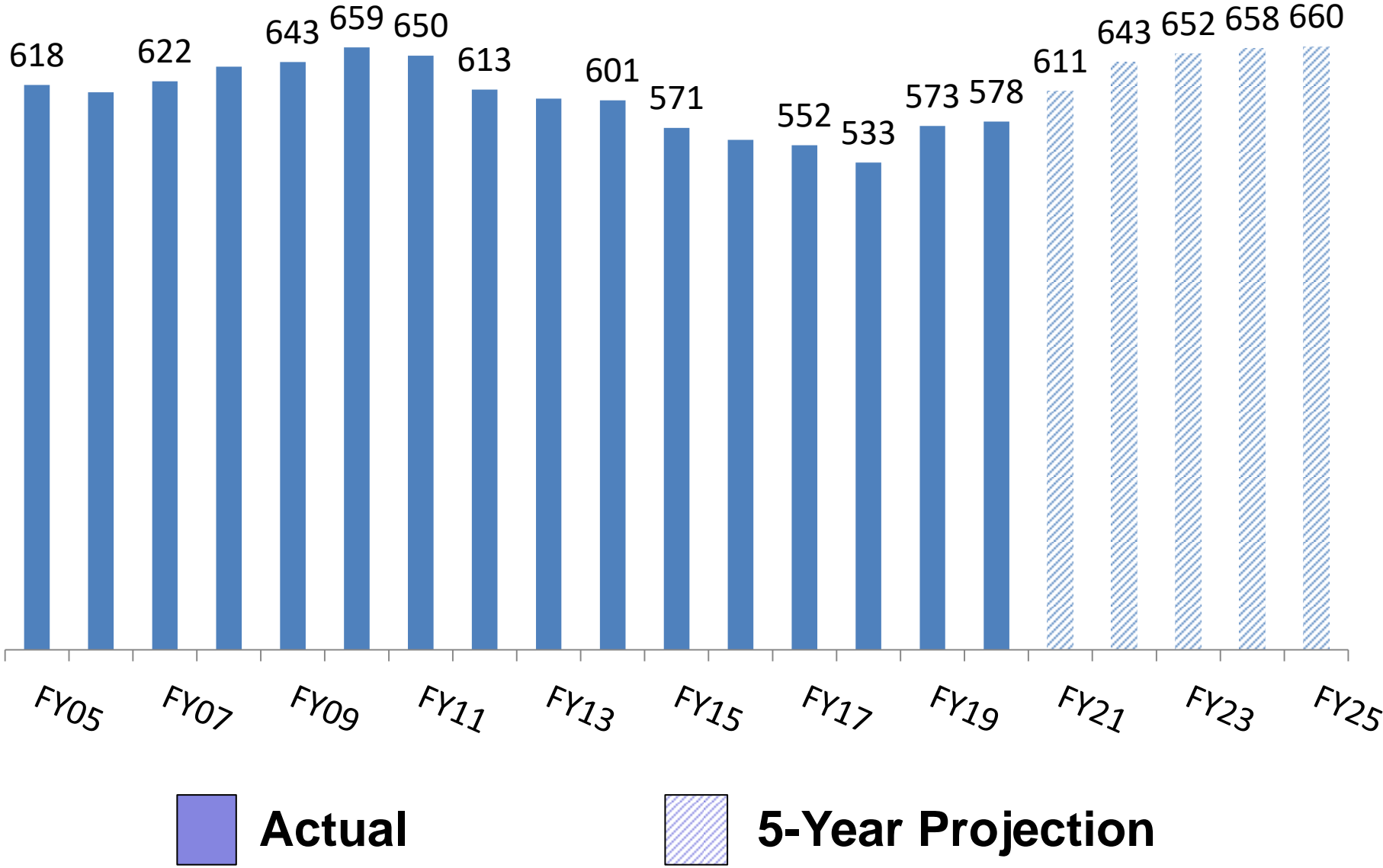
Assistant Superintendent – Gina Bergskaug

Assistant Superintendent – Robert Thompson

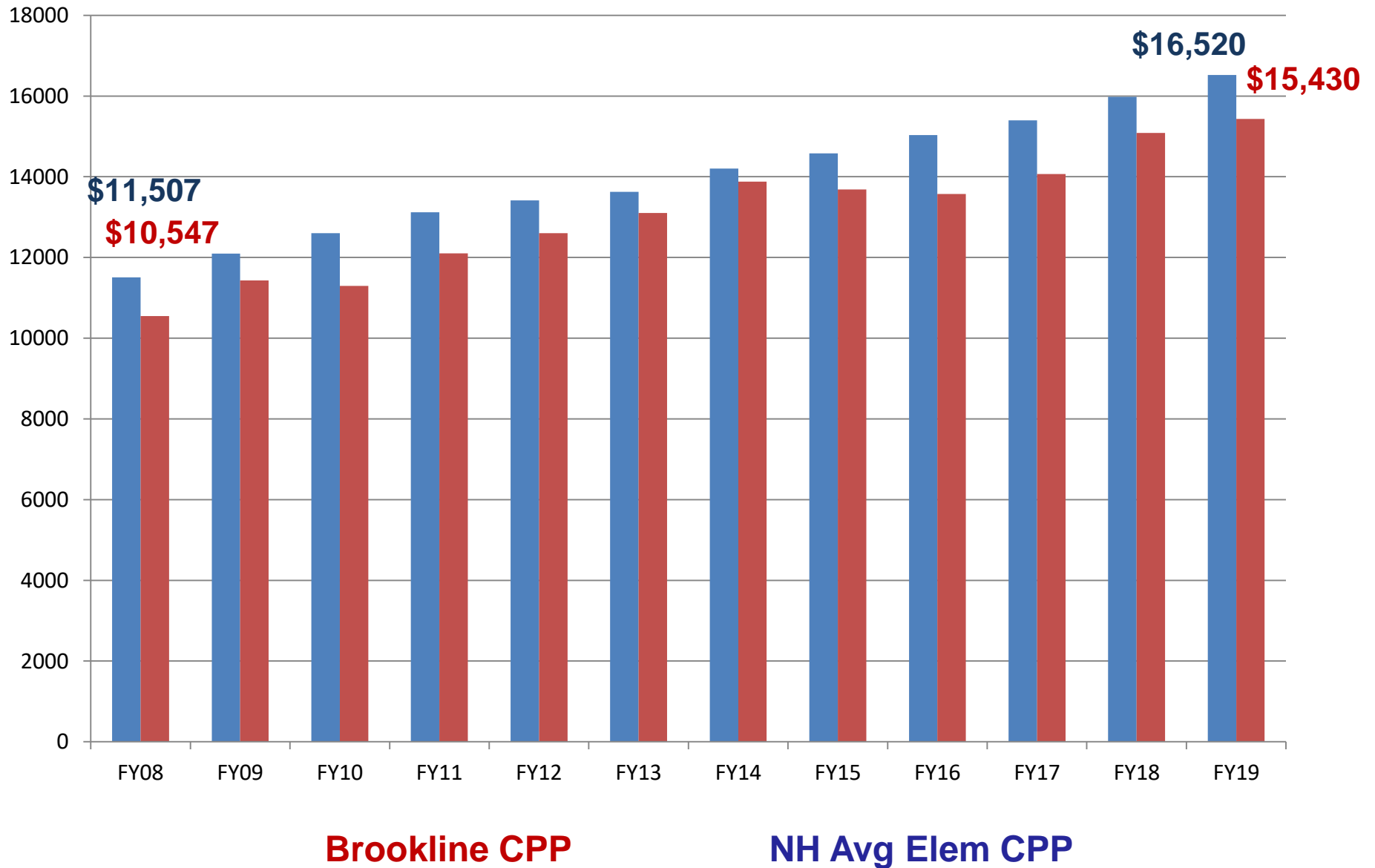
Business Administrator – Kelly Seeley

Student Demographics

BSD Enrollment History & Forecast



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



FY21 Warrant & Tax Info

Overview of Warrant

Article 1 Elections	Clerk, Treasurer, Moderator – 1yr Two School Board Members – 3yr	Filing Dates: 1/22/20 – 1/31/20
Article 2 Teacher Contract	\$146,163	Three-Year Contract
Article 3 Full-Day Kindergarten	\$143,065	
Article 4 Operating Budget	\$9,459,497	Reduction of 2.2%
Article 5 Maintenance Trust	\$75,000	Funded from UFB; Reserve for unexpected expense

Overview of Warrant

Article 6 Special Ed Trust	\$25,000	Funded from UFB; Reserve for unexpected expenses
Article 7 Contingency	\$40,000	Transferred from unreserved fund balance (UFB)
Article 8 SAU budget	\$319,460	Pending Voter Approval at district meetings
Total FY 2020 Proposed	\$10,208,185	Decrease of -\$39,548 -0.4%

FY20 vs. FY21

Article	Description	FY20	FY21
2	Teacher Contract	\$143,563	\$146,163
3	Full-Day Kindergarten	\$0	\$143,065
4	Operating Budget	\$9,676,491	\$9,459,497
5	Maintenance Trust	\$50,000	\$75,000
6	Special Ed Trust	\$50,000	\$25,000
7	Contingency	\$25,000	\$40,000
8	SAU Budget	\$302,679	\$319,460
	Total FY 2020 Proposed	\$10,247,733	\$10,208,185

FY21 Local Revenue

Description	FY20 (Estimate)	FY21 (Proposed)	\$ Diff	% Diff
Tuition-Kindergarten	\$ 185,000	\$ 0	\$-185,000	-100%
Tuition-Preschool	\$ 25,000	\$ 30,000	\$ 5,000	20%
Earnings	\$ 600	\$ 600	\$ 0	0%
Food Service	\$ 165,000	\$ 170,000	\$ 5,000	3%
Building Aid	\$ 44,436	\$ 0	\$ -44,436	-100%
Special Ed Aid	\$ 56,243	\$ 50,000	\$ -6,243	11%
Grants	\$ 180,000	\$ 195,000	\$ 15,000	9%
Medicaid	\$ 0	\$ 0	\$ 0	0%
Voted Fund Balance	\$ 125,000	\$ 140,000	\$ 15,000	12%
Fund Bal. to Reduce Taxes	\$ 103,414	\$ 35,000	\$ -68,414	-67%
Other	\$ 13,000	\$ 13,000	\$ 0	0%
Total	\$ 897,693	\$ 633,600	\$-264,093	-30%

Kindergarten Aid Now in Adequacy Aid

FY21 State Aid Estimates

Description	FY20	FY21	\$ Diff	% Diff
Adequacy Aid*	\$ 1,908,595	\$ 1,993,905	\$ 85,310	5%
Retained Tax	\$ 560,696	\$ 576,461	\$ 15,765	3%
One-time FY21 Grant	N/A	\$ 591,264	\$ 591,264	
Local Revenues	\$ 897,693	\$ 633,600	\$-264,093	-30%
Total Appropriation	\$ 3,366,984	\$ 3,795,230	\$ 428,246	13%

*Kindergarten Aid appears in Adequacy Aid in FY21

BSD Tax Rate Info

Assumes all Articles Approved as Written	Tax Year 2019 (BSD FY20)	Tax Year 2020 (BSD FY21)	% Change
Operating Budget	\$ 9,676,491	\$ 9,459,496	-2.2%
Warrant Articles	\$ 571,242	\$ 748,688	+31.1%
-Local Revenue	\$ 897,693	\$ 633,600	-29.5%
-State Aid Grant	\$ 1,908,594	\$ 1,993,905	+4.5%
-Retained State Tax	\$ 560,696	\$ 576,461	+2.9%
-One-time State Grant	N/A	\$ 591,264	+100%
= Total Tax Effort	\$ 6,880,750	\$ 6,412,954	-6.8%
BSD Tax Rate	\$ 10.42	\$ 9.56	-8.2%
+BSD State Tax Rate	\$ 0.86	\$ 0.87	1.2%
Total BSD Rate	\$ 11.28	\$ 10.43	-7.5%

Assumes 1.1567% increase in Brookline tax base

FY21 Warrant Articles

Article 2: Teacher Contract

To see if the Brookline School District will vote to approve the cost of items included in the three-year collective bargaining agreement reached between the Brookline School Board and the Brookline Teachers Association for the 2020-2021, 2021-2022 and 2022-23 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>
2021-21	\$146,163
2021-22	\$170,569
2022-23	\$163,945
Total	\$480,677

and further to raise and appropriate a sum of **\$146,163** for the first fiscal year (2020-21 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 article X-X-X. The Finance Committee recommends this article X-X-X.**

Estimated Net Tax Impact - \$0.14/\$1,000

Article 2: Teacher Contract

Term:

- Three Years – FY21, FY22, FY23
- Sanbornized

Salary Grid:

Increases	# of Teachers	Year 1	Year 2	Year 3
On-Step Table*	33	0.75%	0.75%	1.3%
Off-Step**	23	2.25%	2.55%	2.75%

*Increase represents an increase as indicated above plus movement of one step on the grid (3% btw steps)

**Increase is only what shows in the grid

Article 2: Teacher Contract

Health Insurance

Monthly District Paid Insurance Premium Caps

	Current	Year 1	Year 2	Year 3
Single	\$869	\$869	\$869	\$869
2-Person	\$1,570	\$1,570	\$1,570	\$1,570
Family	\$1,953	\$1,953	\$2,003	\$2,053

Article 2: Teacher Contract

Health Insurance

Annual Costs for Driver Plan: ABSOS

Level	FY20				FY21				FY22				FY23			
	District Contribution		Employee Contribution		District Contribution		Employee Contribution		District Contribution		Employee Contribution		District Contribution		Employee Contribution	
	Cost	%	Cost	%	Cost	%*	Cost	%*	Cost	%**	Cost	%**	Cost	%**	Cost	%**
Single	\$8,689	100.0%	\$0	0.0%	\$9,046	100.0%	\$0	0.0%	\$9,588	100.0%	\$0	0.0%	\$10,164	100.0%	\$0	0.0%
2-Person	\$17,379	100.0%	\$0	0.0%	\$18,091	100.0%	\$0	0.0%	\$18,840	98.2%	\$337	0.8%	\$18,840	92.7%	\$1,487	7.3%
Family	\$23,436	99.9%	\$23	0.1%	\$23,436	96.0%	\$987	4.0%	\$24,036	92.8%	\$1,852	7.2%	\$24,636	89.8%	\$2,806	10.2%
				Total FY21 Increase: \$8,038				Total FY22 Increase: \$22,797				Total FY23 Increase: \$15,678				
				*Uses the 4.1% GMR increase over FY20												
				*Assumes FY22 & FY23 increase 6% over the previous year												

Census on ABSOS Plan:

- Single – 4 Teachers
- 2-Person – 9 Teachers
- Family – 16 Teachers

Article 2: Teacher Contract

Annual Costs for the AB10 & BC310 Plans

AB10 Plan																
FY20					FY21				FY22				FY23			
Level	District Contribution		Employee Contribution		District Contribution		Employee Contribution		District Contribution		Employee Contribution		District Contribution		Employee Contribution	
	Cost	%	Cost	%	Cost	%*	Cost	%*	Cost	%**	Cost	%**	Cost	%**	Cost	%**
Single	\$10,428	93.3%	\$749	6.7%	\$10,428	89.7%	\$1,201	10.3%	\$10,428	84.6%	\$1,899	15.4%	\$10,428	79.8%	\$2,638	20.2%
2-Person	\$18,840	84.3%	\$3,507	15.7%	\$18,840	81.0%	\$4,418	19.0%	\$18,840	76.4%	\$5,814	23.6%	\$18,840	72.1%	\$7,293	27.9%
Family	\$23,436	77.7%	\$6,724	22.3%	\$23,436	74.6%	\$7,963	25.4%	\$24,036	72.2%	\$9,247	27.8%	\$24,636	69.8%	\$10,644	30.2%

BC310 Plan																
FY20					FY21				FY22				FY23			
Level	District Contribution		Employee Contribution		District Contribution		Employee Contribution		District Contribution		Employee Contribution		District Contribution		Employee Contribution	
	Cost	%	Cost	%	Cost	%*	Cost	%*	Cost	%**	Cost	%**	Cost	%**	Cost	%**
Single	\$10,428	85.1%	\$1,828	14.9%	\$10,428	81.8%	\$2,325	18.2%	\$10,428	77.1%	\$3,090	22.9%	\$10,428	72.8%	\$3,901	27.2%
2-Person	\$18,840	76.9%	\$5,667	23.1%	\$18,840	73.9%	\$6,666	26.1%	\$18,840	69.7%	\$8,196	30.3%	\$18,840	65.7%	\$9,818	34.3%
Family	\$23,436	70.9%	\$9,639	29.1%	\$23,436	68.1%	\$10,997	31.9%	\$24,036	65.9%	\$12,463	34.1%	\$24,636	63.7%	\$14,053	36.3%

Total FY21 Increase: \$8,038 Total FY22 Increase: \$22,797 Total FY23 Increase: \$15,678

*Uses the 4.1% GMR increase over FY20

*Assumes FY22 & FY23 increase 6% over the previous year

Census on AB10 and BC310 Plan:

- Single – 2, 2-Person – 4, Family – 6 Teachers

Article 2: Teacher Contract

Cost Increases:

	Year 1	Year 2	Year 3	Totals
Salary	\$138,125	\$147,772	\$148,267	\$434,164
Health	\$8,038	\$22,797	\$15,678	\$46,513
Totals	\$146,163	\$170,569	\$163,945	\$480,677

Article 3: Full-Day Kindergarten

To see if the Brookline School District will vote to implement a Full-Day Kindergarten Program at Richard Maghakian Memorial School starting with the 2020-2021 school year, and to raise and appropriate the sum of \$143,065 (Gross Budget) for the purpose of funding the additional operating costs of the program. It is anticipated that 65 students will be enrolled for total additional State revenues of \$120,535. Defeat of this article will have no impact on continuing the Kindergarten program currently in place.

If this article passes, the General Fund Operating Budget will decrease by \$96,965 and the General Fund Revenues will also decrease by \$96,965, which represents the revenue sources related to the Kindergarten program currently in place that will not be available if Full-Day Kindergarten passes; the cost of operating Full-Day Kindergarten will be included in the operating budget in future years.

Additional cost of new full-day program: \$46,100
Expected State funding: \$120,535
Current parent-paid revenue that will be lost: \$217,500
Revenue difference: \$96,965
Net effect to the taxpayer: \$143,065

The School Board recommends this article X-X-X. The Finance Committee recommends this article X-X-X.

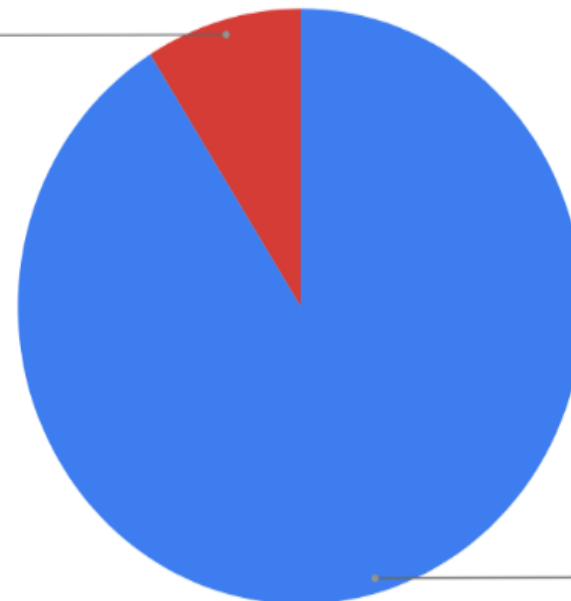
Estimated Net Tax Impact - \$0.13/\$1,000

Article 3: Full-Day Kindergarten

- ✓ **Strengthen** early childhood intervention – 9% vs 33%
- ✓ **Deliver** a balanced curriculum at a developmentally appropriate pace for all students
- ✓ **Meet** state mandated play based expectations
- ✓ **Provide** a common experience with Hollis School District
- ✓ **Align** with NH Early Learning Task Force goal of increasing full-day kindergarten in NH

New Hampshire School Districts / Towns

Half-Day/Full Day - 16
8.9%



Full Day K - 163
91.1%

Article 4: Operating Budget

To see if the Brookline School District will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$9,459,497**. Should this article be defeated, the default budget shall be **\$9,379,264** 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 - \$8.86/\$1,000

Article 4: Operating Budget

Key Budget Changes

	FY20 Budget*	FY21 Budget	\$ Change	% Change
Op Budget	\$9,820,054	\$9,459,497	-\$360,557	-3.7%

FY21 New Items Requests:

(See New Items Spreadsheet)

- Academics: \$21,150
- Personnel (Reduction): -\$59,580
- Computer Equipment/Services: \$22,010
- Facilities/Safety: \$70,900

Total: \$54,480

*FY20 Operating Budget reflects Operating Budget plus the Teacher contract warrant article approved in March 2019

Article 4: Operating Budget

Description	FY21	% Change from FY20 Op Budget	Purpose
Bond Payment	-\$437,275	-4.5%	Bond Expires
Spec Ed- Out of District Tuition	-\$63,298	-0.6%	Program Needs
Retirement Benefit	-\$45,081	-0.5%	Fewer Retirements
Wages/NHRS/FICA	\$75,913	0.8%	BESSA/Non-BTA
Health/Dental Insurance	\$40,216	0.4%	GMR Adjustments
Special Ed- Contracted Services/Transportation	\$100,313	1.0%	Program Needs
New Items Spreadsheet	\$54,480	0.6%	Identified Needs
Discretionary Items	-\$85,825	-0.9%	Academic, CIP, Staff
Net Budget Change	-\$360,557	-3.7%	

Article 4: Operating Budget

FY21 Default Budget Summary

FY20 Adopted Operating Budget	\$9,820,054
Required by law OR Contracted Increases/Reductions	-\$328,051
One-Time FY20 Expenses	-\$112,739
FY21 Default Budget	\$9,379,264

FY21 Default Budget Details

Required by Law OR Contracted Increases/Decreases:

Wages/Benefits	\$-30,585
Special Ed Services	\$24,353
Health/Dental/FICA/NHRS	\$54,245
Retirement Benefit-CBA	\$39,177
Bond Payment Reduction	\$-437,275
Transfers	\$20,000
Various other small amounts	\$2,034

Article 5: 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, 2020 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 FY21. 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**: **\$0.07/\$1,000**

Article 5: Maintenance Trust

Maintenance Trust Status

FY20 Ending Balance	\$50,000
FY21 Replenishment	\$75,000
FY21 Proposed Use	\$73,000
FY21 Anticipated Ending Balance	\$52,000

Article 5: Maintenance Trust

FY21 Proposed Use

Description	Estimated Cost
CSDA Playground Surface Renovation	\$ 25,000
CSDA Additional Security Cameras	\$ 23,000
RMMS Additional Security Cameras	\$ 25,000
Total	\$ 73,000

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, 2020 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 FY21. 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:** **\$0.02/\$1,000**

Article 6: Special Education Reserve Trust

Special Ed Trust Status

FY20 Current Balance	\$175,000
FY20 Anticipated Use	\$0
FY20 Anticipated Ending Balance	\$175,000
FY21 Replenishment	\$25,000
FY21 Anticipated Ending Balance	\$200,000

Goal: Maintain Balance at \$225,000

Article 7: Contingency

To see if the school district will vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate a sum of up to **\$40,000** to go into the fund. This sum to come from the unassigned fund balance (surplus) available for transfer on July 1, 2020. **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 FY21. The Unassigned Fund Balance is the sum of unspent taxes and revenues. Expending \$40,000, that could *potentially* be returned as revenue, equates to foregoing a *potential* rate **reduction**: **\$0.04/\$1,000**

Article 8: SAU Budget

Shall the voters of the Brookline School District adopt a school administrative unit budget of \$1,807,100 for the forthcoming fiscal year in which **\$319,460** is assigned to the school budget of this school district? This year's adjusted budget of \$1,718,104 with \$307,815 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 - \$0.30/\$1,000

Article 8: SAU Budget

FY20 Budget	FY21 Proposed Budget	\$ Change	% Change	FY21 Adjusted Budget
\$1,731,611	\$1,807,100	\$75,489	4.4%	\$1,718,104

Budget Drivers	Increase over FY20 Budget	Details
Salaries	+\$37,333	<ul style="list-style-type: none"> • Salaried employees +3.0% (\$22,333) • HR Coordinator to administrator (\$5,000) • Hiring Contingency (\$10,000)
Benefits	+\$24,914	<ul style="list-style-type: none"> • Health Insurance GMR +4.1% • Dental Insurance GMR +3.9% • Hourly Employees +3.0%
New Position: Facilities Director	+\$66,500	<ul style="list-style-type: none"> • Salary of \$66,500
Student Services Transition Coordinator	-\$54,202	<ul style="list-style-type: none"> • One year position ends in FY20

Article 8: SAU Budget

SAU-Wide Facilities Director

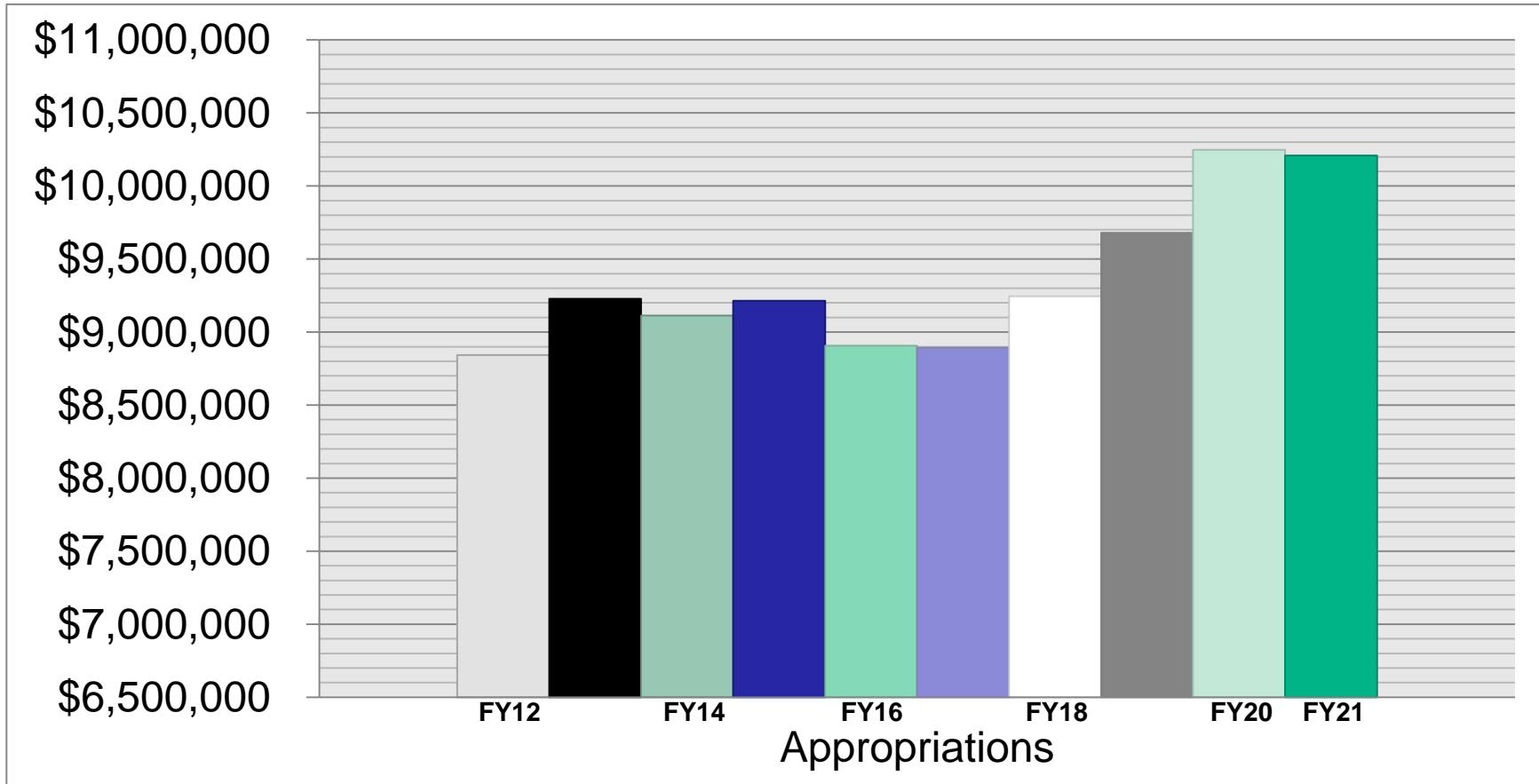
Responsibilities:

- Supervision of all custodial/maintenance staff
- Facility physical audit
- Budgeting
- Managing capital improvements
- Managing contractors
- Responding to emergencies
- Building inspections
- Consolidating purchasing
- Scheduling services

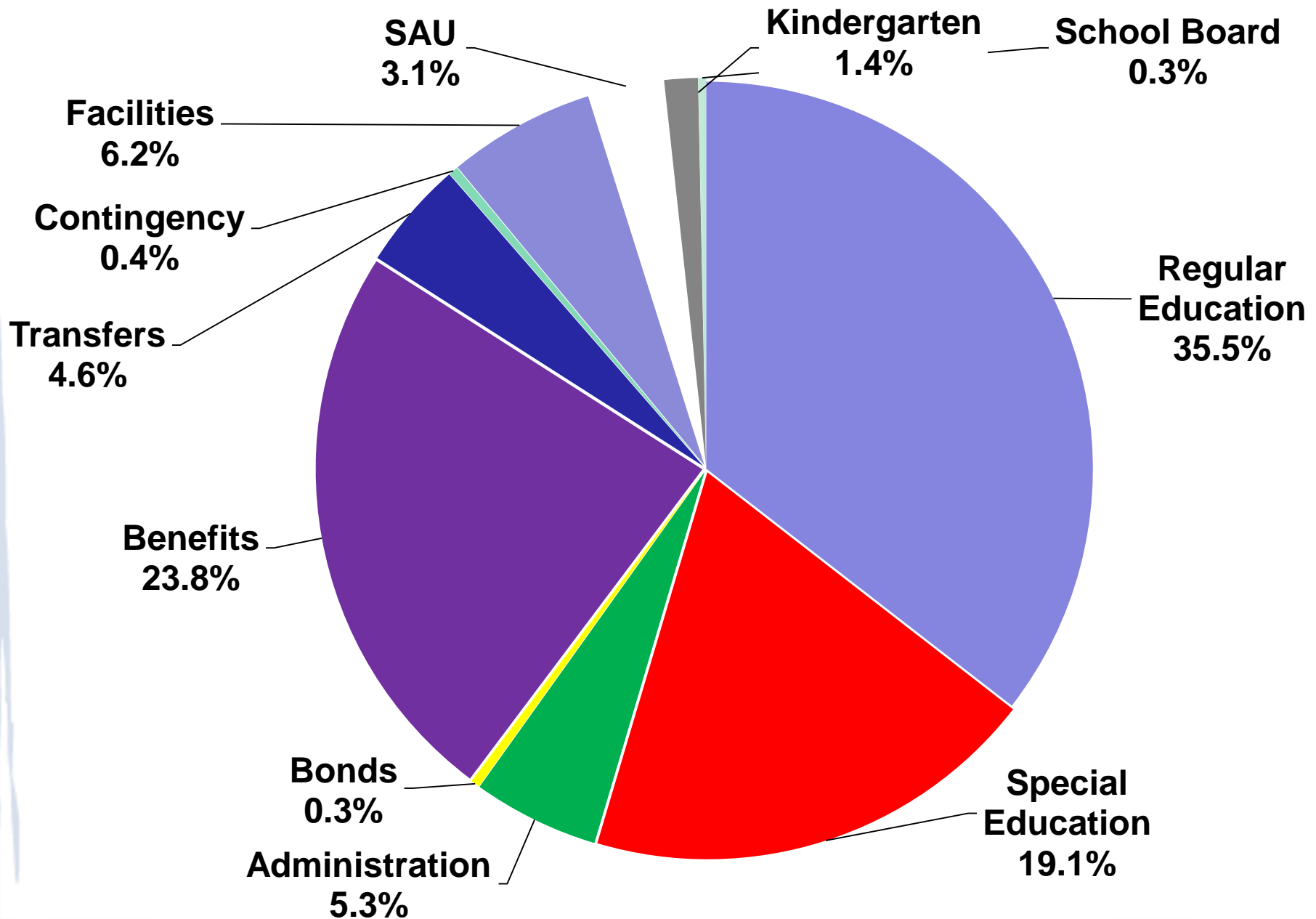
Benefits:

- Shift workload from administration
- Increased:
 - ✓ Quality
 - ✓ Accuracy
 - ✓ Expertise
 - ✓ Efficiencies
 - ✓ Cost savings
 - ✓ Pro-activity

Ten Year Gross Appropriations



Distribution of Expenses



Budget Summary

Categories	FY19 Actual	FY20 Budget	FY21 Proposed	% Change FY20 vs FY21
Regular Ed	\$3,456,974	\$3,503,172	\$3,623,068	3.5%
Special Ed	\$1,656,269	\$1,945,355	\$1,949,938	0.3%
Admin	\$447,819	\$492,818	\$539,979	9.6%
Bonds	\$478,650	\$475,775	\$38,500	-91.9%
Maintenance	\$611,102	\$603,233	\$628,257	4.2%
Benefits	\$2,169,094	\$2,423,276	\$2,427,492	0.2%
School Board	\$32,602	\$31,425	\$33,425	6.4%
SAU Assessment	\$ 279,152	\$302,679	\$319,460	5.6%
F-D Kindergarten	\$0	\$0	\$143,065	100.0%
Contingency	\$0	\$25,000	\$40,000	60.0%
Transfers	\$531,397	\$445,000	\$465,000	4.5%
	\$9,663,059	\$10,247,733	\$10,208,184	-0.4%

Teacher/Support Warrant Articles incorporated into category totals

THANK YOU!