

**RICHARD MAGHAKIAN MEMORIAL SCHOOL
CAPTAIN SAMUEL DOUGLASS ACADEMY**



2022

**BROOKLINE SCHOOL DISTRICT
REPORT**

**Brookline School District Voting
Tuesday, March 8, 2022 7am-7:30pm
Captain Samuel Douglass Academy**

BROOKLINE SCHOOL DISTRICT

Dear Brookline Voters:

This School District Report contains pertinent information about the items that will be on the School District Warrant. Discussion of these articles took place at the First Deliberative Session on Monday, February 7, 2022 at 6:30PM at CSDA. Final voting on the warrant articles will occur on Tuesday, March 8, 2022. Voting will take place at Captain Samuel Douglass Academy located at 24 Townsend Hill Road in Brookline. The polls open at 7:00 am and close no earlier than 7:30 pm. You can register to vote onsite at the polling center. This voting will occur alongside the town/district elections and voting.

Information in the District Report includes the exact wording of the Warrant Articles along with a more detailed explanation of the Warrant Article. Paper copies of this District Report will be available at the Town Hall, the Town Library, and the SAU office located at 4 Lund Lane in Hollis. An electronic copy is located at: www.sau41.org

Ken Haag
Chair, Brookline School Board

BROOKLINE SCHOOL DISTRICT ENROLLMENT NUMBERS

Data as reported to the DOE on 10/1/21

| SCHOOL | TOTAL NUMBER OF STUDENTS | SPECIAL EDUCATION STUDENTS % OF ENROLLMENT | 504 STUDENTS % OF ENROLLMENT |
|-----------------------------------|--------------------------|--|------------------------------|
| RICHARD MAGHAKIAN MEMORIAL SCHOOL | 335 | 14.9% | 4.7% |
| CAPTAIN SAMUEL DOUGLASS ACADEMY | 248 | 17.3% | 7.2% |

The Average Daily Attendance for each school district is calculated annually for the State of New Hampshire. State aid is determined by each district's ADA. Research has shown that schools should strive for as high as possible ADA to optimize student achievement and graduation rates. Therefore, SAU 41 monitors student attendance closely for the warning signs of truancy or chronic absenteeism to assure that the necessary interventions and supports are in place for families so as not to negatively impact a child's future success.



| AVERAGE DAILY ATTENDANCE, DOE on 2/17/21 | |
|--|-------|
| STATE AVERAGE | 96.1% |
| BROOKLINE AVERAGE | 97.0% |

BROOKLINE SCHOOL DISTRICT AVERAGE CLASS SIZE & COST PER PUPIL

Class size data is from NH DOE statistical reports for the 2018-2019 school year reported on 10/1/20.

| | Grades 1 & 2 | Grades 3 & 4 | Grades 5 & 6 |
|--------------------------|--------------|--------------|--------------|
| State Average | 16.2 | 17.2 | 17.1 |
| Brookline Average | 17.8 | 16.9 | 18.6 |

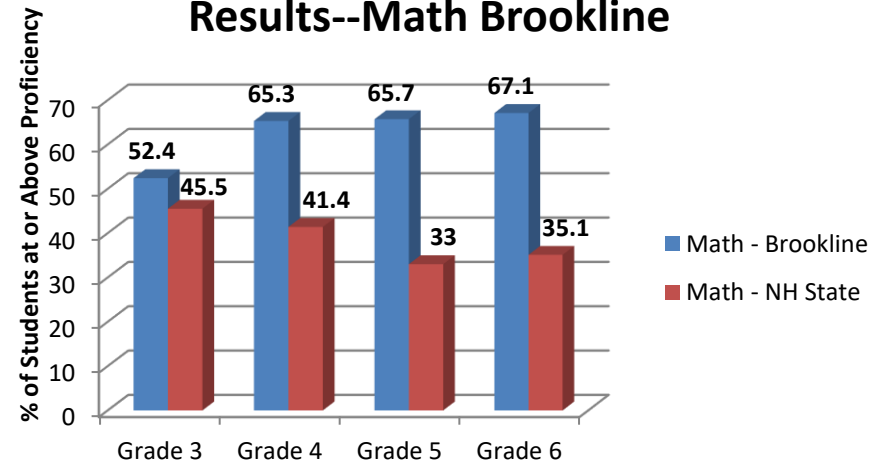
Cost per Pupil is calculated by subtracting tuition and transportation from K-12 current operating expenditures, and then dividing by the average daily membership in attendance (ADM-A).

| COST PER PUPIL, POSTED 12/28/21 | |
|---------------------------------|-------------|
| STATE AVERAGE (ELEMENTARY) | \$19,331.82 |
| BROOKLINE AVERAGE | \$15,832.99 |

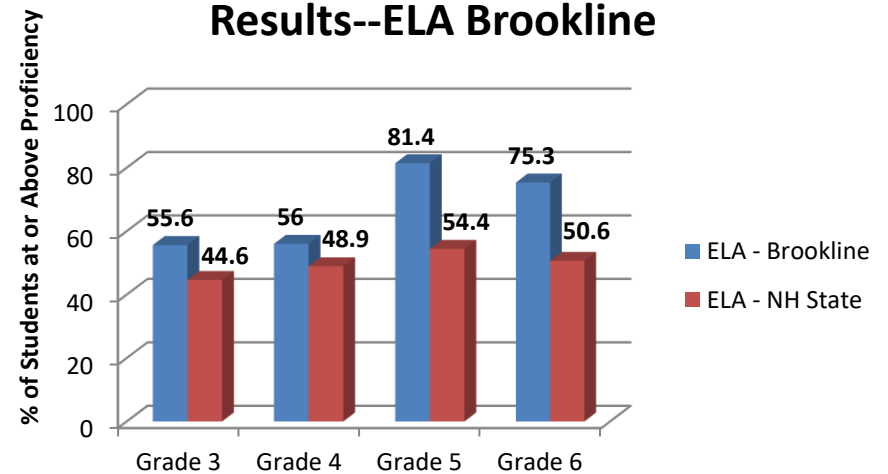


ACADEMIC DATA

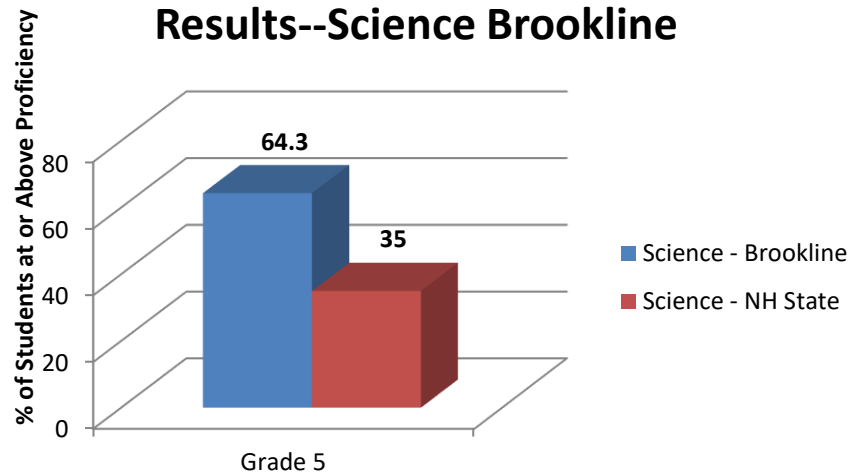
2021 NH Statewide Assessment Results--Math Brookline



2021 NH Statewide Assessment Results--ELA Brookline



2021 NH Statewide Assessment Results--Science Brookline



SUPERINTENDENT'S REPORT

I join with the administrators in the SAU Office and across the schools in celebrating the hard work and much success of our students, families, staff, Boards and extended communities. Over the last two years, the majority of our time has been devoted to the pandemic and the development of protocols and procedures that have allowed us to maintain an in-person learning environment. The SAU administration has also prioritized the development of the SAU and individual school district budgets. We have participated in and supported the collective bargaining agreements being negotiated. Our Leadership Team has also coordinated professional development opportunities for staff, analyzed student performance data, and prepared for school board meetings, while ensuring that all schools have the appropriate level of qualified staff to deliver the high level of instruction expected by our communities. I want to recognize and thank our students, staff and families whose support is to be commended as we continue to

overcome the “virus” together while placing the needs of our students first and foremost.

The SAU41 Strategic Plan is in the process of being reviewed and updated as we enter this spring. Historically, our plan has served as a guide in the planning, implementation, and evaluation of the Mission, Goals, and Objectives approved by the SAU Governing Board. Articulation of curriculum, instruction, assessment strategies, and actions related to each of these areas have been discussed and the Leadership Team is responsible for providing the “deliverables” outlined as a means of informing the boards of progress in each area. In addition, the Strategic Plan provides direction to the Leadership Team as it relates to evaluation of technology and infrastructure, building maintenance and future planning. The Strategic Plan is therefore used as the starting point for our annual budget discussions.

The construction of the fiscal year 2022- 2023 budgets has not been an easy task. Each budget has encountered a number of stressors including increased health care costs, an influx of new special education students, a new transportation agreement, voter approved increases to staff salaries and benefits, New Hampshire retirement rate increases as well as costs needed to maintain our physical plants. That stated, I asked the administration to construct budgets that allowed us to continue to meet our strategic goals and objectives in a financially responsible manner. Our audits over the last two years have shown the SAU returning 1.9 million to the taxpayers in fiscal year 2020 and 3.2 million in fiscal year 2021 to offset the tax rate in both towns. One area of continued focus for the administration and our Boards is to review our operational procedures to determine how best to deliver services to all students. We have examined our staffing levels in regard to enrollment trends provided to us by NESDEC and made appropriate increases and reductions to best serve our students. We focused our efforts on a review of our special education mandates while using our established curriculum review procedures to examine our standards and curriculum. In each area we have

aligned our budget priorities to meet the goals and objectives outlined in our Strategic Plan. The fiscal year 2023 budget sees us proposing an increase in staffing at the Coop level in order to maintain our current class sizes. To this end, we will be increasing two part-time staff members to full-time while adding a social worker to enhance our guidance department's supports for students. At the elementary level we will have proposed budgets that allow us to meet the class sizes recommended by both our Hollis and Brookline School Boards.



Many of our schools continue to move forward with security upgrades for their buildings. Over the last few years we have increased our security cameras, reconfigured our entry ways, installed new doors and addressed a number of other items identified in our security plans. Our fiscal year 2022 budget(s) contained the funding for two roofing projects as well as technology

items outlined in our on-going replacement cycle. In Hollis, this summer we installed new boilers, classroom heating units, and provided Hollis Primary School with a fire suppression system. In Brookline, we completed several flooring upgrades and are currently recommending a major renovations project to address our aging infrastructure while enhancing our current educational spaces. I want to thank Lance Finamore, our Facilities Director, and everyone else who was involved in making these projects a reality.

While challenged by the pandemic, we continued to build and upgrade our technology infrastructure, to support and extend learning, to create efficiencies in our work, and enhance communication with parents and the communities. We are continually looking to upgrade and expand our student informational

system. As our administrators often point out, it is essential for us to utilize and gather data to support required state filings, analyze demographics and most importantly provide our families and staff with current assessment data which also drives our instructional practices.

On a regular basis Assistant Superintendent Gina Bergskaug and I have made time to visit our buildings and teachers' classrooms. We find this to be the most rewarding part of our positions. On these numerous occasions we have been impressed with the instructional practices of our staff. The children are engaged in their education while having positive experiences with their peers. Gina and I have also attended a wide variety of school events such as plays, whole-school gatherings, robotics events, athletic contests, induction ceremonies, and a host of other activities which have allowed us the opportunity to get to know our staff, our students, their parents, as well as many members of our community.

The support that the individual school boards have provided has been greatly appreciated. The frequent communication that Administrators across the SAU have shared with community members, school board members, budget committee representatives, students, families and our professional staff has allowed us to focus our efforts on our on-going response to the pandemic and the impacts it has had on student learning. During the upcoming months we will continue to provide the Boards and our communities with data presentations to ensure our students are making the appropriate educational progress. Together, the SAU administration and the committed and dedicated individuals that serve on our Boards, will take the necessary steps to ensure that SAU 41 continues to be one of the premier school districts in New Hampshire.

Respectfully Submitted,
Andrew Corey
Superintendent

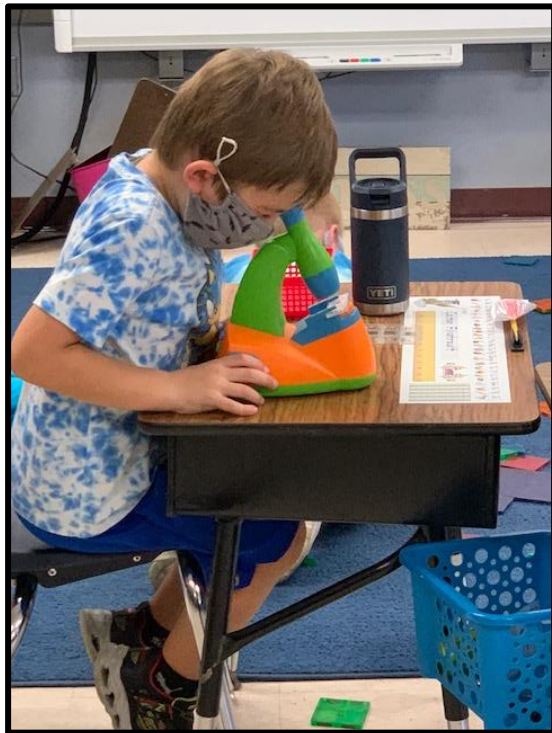
BROOKLINE SCHOOL BOARD OFFICIALS 2021-2022

| | | |
|----------------|-------------------|-------------------|
| Kenneth Haag | Chair, Board | Term Expires 2024 |
| Erin Sarris | Vice Chair, Board | Term Expires 2022 |
| Rebecca Howie | School Board | Term Expires 2022 |
| Karen Jew | Secretary, Board | Term Expires 2023 |
| Alison Marsano | School Board | Term Expires 2023 |

BROOKLINE FINANCE COMMITTEE 2021-2022

| | |
|---------------|--------|
| Adam Goff | Member |
| Cindy LaCroix | Member |
| Brian Rater | Chair |

<https://www.sau41.org/administration/112>



WARRANT ARTICLE 1

Election of Officers: To elect all necessary School District officers for the ensuing terms by official ballot vote on March 8, 2022, Captain Samuel Douglass Academy, 7:00 am to 7:30 pm:

- 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.

WARRANT ARTICLE 2

This article will be null and void if Article 3 passes. To see if the Brookline School District will vote to raise and appropriate the sum of \$1,500,000 for the purchase and installation of an ADA compliant elevator and related entry-way/security improvements for Richard Maghakian Memorial School as recommended by the Brookline School District Facilities Committee; and to authorize the issuance of **\$1,500,000** of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33); and to authorize the School Board to issue and negotiate such bonds or notes; and to raise and appropriate the sum of **\$37,500** for the first year's principal and interest payment from taxation for debt service payments payable on such bonds or notes issued during the 2022-2023 fiscal year. (3/5 ballot vote required). Estimated Tax Impact: \$0.05/\$1,000. **The school board recommends the appropriation 5-0-0. The finance committee recommends the appropriation 3-0-0.**

EXPLANATION:

The proposed lease is to cover the cost of equipment and installation pertaining to creating ADA compliance within RMMS. You can find the itemized description of the proposed project here:

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

WARRANT ARTICLE 3

To see if the Brookline School District will vote to authorize the School Board to enter into a 18-year lease purchase agreement for **\$2,485,280** to finance the acquisition and installation of energy conservation equipment and related energy, ADA and security improvements at Richard Maghakian Memorial School and Captain Samuel Douglass Academy as recommended by the Brookline School District Facilities Committee; and to raise and appropriate the sum of **\$177,500** for payments due under the lease purchase agreement during the 2022-2023 fiscal year. This lease purchase agreement will contain an escape (non-appropriation) clause. Article 2 will be null and void if this Article passes. (Majority vote required.) Estimated Tax Impact: \$0.25/\$1,000. **The school board recommends the appropriation 5-0-0. The finance committee voted not to recommend this article: 1 in favor, 2 against, and 0 abstained.**

EXPLANATION:

The proposed lease is to cover the cost of equipment and installation pertaining to improving energy efficiency, upgrading central boiler control systems, and enhancing ADA compliance within the Brookline Schools. The intent of this phased-in approach is to add to the useful life of the aging facilities. You can find the itemized description of the proposed project here:

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

<https://vimeopro.com/user22732304/town-of-brookline-nh>

WARRANT ARTICLE 4

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

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

and further to raise and appropriate a sum of **\$58,299** for the first fiscal year (2022-2023 school year), such sum representing the additional costs attributable to the increase in support staff salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Estimated Tax Impact: \$0.08/\$1,000. **The School Board recommends this article 5-0-0. The Finance Committee recommends this article 3-0-0.**

EXPLANATION:

This warrant article represents a four year contract that was bargained in good faith between the Brookline School Board negotiating team and the Brookline Education Support Staff Association. Those employees covered under this agreement include dishwashers, food service workers, cooks, custodians, para-educators, secretaries, and building maintenance supervisors.

Within the language of the agreement, the Board was able to increase management rights by clarifying language regarding the work week, probationary period, time log submission and requirements, vacation accrual, and sick bank submission. In addition, the agreement allows the employer to become more competitive by offering financial incentives for both paraprofessionals and custodial/maintenance staff to obtain higher level certifications.

WARRANT ARTICLE 5

To see if the Brookline School District will vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$10,429,549**. Should this article be defeated, the default

budget shall be **\$10,397,099**, which is the same as last year, with certain adjustments required by previous action of the school district or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Majority vote required to pass. Estimated Tax Impact: \$9.49/\$1,000. **The School Board recommends this article 5-0-0. The Finance Committee recommends this article 3-0-0.**

EXPLANATION:

The proposed (tax cap compliant) FY23 operating budget represents an increase of \$403,772, or 4.0%, as compared to the FY22 operating budget. New items requested in this budget include small increases in academics, personnel to maintain class size per Board policy, shared software, and facilities safety improvements. There are substantial, unavoidable increases in special education costs in services, transportation, and materials. Reductions are also seen in salaries and retirement benefits. You can find the full financial reports and the detailed budget here:

<https://www.sau41.org/administration/102>

WARRANT ARTICLE 6

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 EXPENDABLE TRUST FUND, this sum to come from the June 30 unassigned fund balance (surplus) available for transfer on July 1, 2022. No amount to be raised from taxation. Estimated Tax Impact: \$0.04/\$1,000. **The School Board recommends this article 5-0-0. The Finance Committee recommends this article 3-0-0.**

EXPLANATION:

The Brookline School District established a Special Education Expendable Trust Fund for FY18. The purpose of this fund would be to help defray the cost of sudden, unanticipated significant costs that were unknown at the time of the development of the budget. The funding source of this article is the unreserved fund balance, or surplus, that may exist at the end of the current fiscal year, June 30, 2022. If surplus funds are not available, this article will not be funded. All voter approved articles will fund in order of their appearance on the ballot.

Expenditures are proposed by administration to the school board. The school board then evaluates and approves the expenditure. If the money is not expended, any funds are maintained in the trust until they are needed. Currently, the fund has a balance of \$225,000, and the passage of this article will bring the total to \$250,000. However, there is an anticipated need to use up to \$200,000 of the fund during this fiscal year. This would leave an FY23 anticipated balance of \$50,000. The goal would be to maintain a balance of \$225,000 because this is roughly the cost of an unanticipated out of district placement with transportation.

WARRANT ARTICLE 7

To see if the school district will vote to raise and appropriate a sum of up to **\$75,000** to be added to the previously established SCHOOL FACILITIES MAINTENANCE EXPENDABLE TRUST FUND, this sum to come from the June 30 unassigned fund balance (surplus) available for transfer on July 1, 2022. No amount to be raised from taxation. Estimated Tax Impact: \$0.11/\$1,000. **The School Board recommends this article 5-0-0. The Finance Committee recommends this article 3-0-0.**

EXPLANATION:

The School Facilities Maintenance Fund was established previously to help defray the costs of big ticket maintenance items. This fund alleviates the existence of major financial spikes due to non-routine maintenance costs. The funding source of this article is the unreserved fund balance, or surplus, that may exist at the end of the current fiscal year, June 30, 2022. If surplus funds are not available, this article will not be funded.

The purpose of this fund is to carry forward funds for major building maintenance. Major expenditures are proposed by administration to the school board. The school board then evaluates and approves the expenditure after holding a public hearing. The fund currently has approximately \$89,497, and the passage of this article will bring the total to \$164,497. FY23 proposed use for this fund is \$102,800 bringing the FY23 anticipated ending balance to \$61,697.

CAPITAL IMPROVEMENT PLAN

| Bldg | Category | Description | Est Cost | Projected Year |
|--------------|----------|------------------------------|------------------|----------------|
| RMMS /CSDA | Building | Parking Lot Reseal | \$40,500 | FY23 |
| RMMS | Building | Push-Bar Replacement Phase I | \$5,000 | FY23 |
| RMMS | Building | Gutter, Storm Drains, Trim | \$11,600 | FY23 |
| RMMS | Building | Classroom Flooring | \$17,000 | FY23 |
| CSDA | Building | Exterior Doors Phase II | \$6,700 | FY23 |
| CSDA | Building | Flooring Specialist Room | \$17,000 | FY23 |
| CSDA | Building | Window Balancing Final Phase | \$5,000 | FY23 |
| Total | | | \$102,800 | |

WARRANT ARTICLE 8

Shall the voters of the Brookline School District adopt a school administrative unit budget of \$2,107,176 for the forthcoming fiscal year in which **\$407,208** is assigned to the school budget of this school district? This year's adjusted budget of \$2,018,210 with \$389,983 assigned to the school budget of this school district will be adopted if the article does not receive a majority vote of all the school district voters voting in this school administrative unit. Estimated Tax Impact: \$0.58/\$1,000. **The School Board recommends this article 5-0-0. The Finance Committee recommends this article 3-0-0.**

EXPLANATION:

This article requires both a secret ballot vote as well as a majority vote by all the voters in the three districts. Results will be tabulated at the conclusion of all of the school district annual meetings as well as the all-day voting session (known as "SB 2") in Brookline.

WARRANT ARTICLE 9: PETITION WARRANT ARTICLE

Shall the Brookline School District direct the Brookline School Board to adopt and implement a policy to ensure that each textbook or other assigned book used in the Brookline School District as well as a copy of all professional training materials provided to teachers, administrators and staff of the district paid with school district funds be made available to the public at the Brookline Public Library in hardcopy or electronic form, organized by grade or teacher? This article is advisory and non-binding to the Board. **The School Board voted not to recommend this article: 0 in favor, 5 against, and 0 abstained.**

WARRANT ARTICLE 10: PETITION WARRANT ARTICLE

Shall the Brookline School District hereby affirm our support for each student's growth and enrichment? In doing so, we the Legislative Body, hereby state the following as general principles:

- A. The Brookline School District values all students as individuals and welcomes students of all races.
- B. We affirm that no race or sex is inherently superior or inferior to another race or sex.
- C. No individual or group, by virtue of race or sex, is inherently racist, sexist, or oppressive consciously or unconsciously.
- D. No individual or group should be discriminated against or receive preferential treatment based on race or sex.
- E. Each person should be treated and respected as a unique individual, without respect to race, sex, political or religious affiliation.
- F. An individual's moral character shall not be assumed because of race or sex.
- G. Each individual is responsible for his or her own actions. Assignment of fault, blame, bias or accusations of oppression, upon individuals, races, or sexes due to actions of others in the present or in the past is unjust.
- H. Virtues such as punctuality, accountability and hard work are not racist nor were they created by a particular race or sex to oppress another race or sex.
- I. The Brookline Schools shall provide equality of opportunity, not equality of outcome, to each of our students regardless of race, sex, national origin, religion or disability.

Therefore, WE, the legislative body of the Brookline School District, with our vote, hereby direct that these principles be incorporated into the relevant policies, resolutions and curricular of our school district. This article is advisory and non-binding to the Board.

The School Board voted not to recommend this article: 0 in favor, 5 against, and 0 abstained.

WARRANT ARTICLE 11: PETITION WARRANT ARTICLE

Shall the Brookline School District rescind authorization under RSA 198:4-b II so that the Brookline School District returns 100% of year-end unassigned general funds to the tax payers? **The School Board voted not to recommend this article: 0 in favor, 5 against, and 0 abstained.**

WARRANT ARTICLE 12: PETITION WARRANT ARTICLE

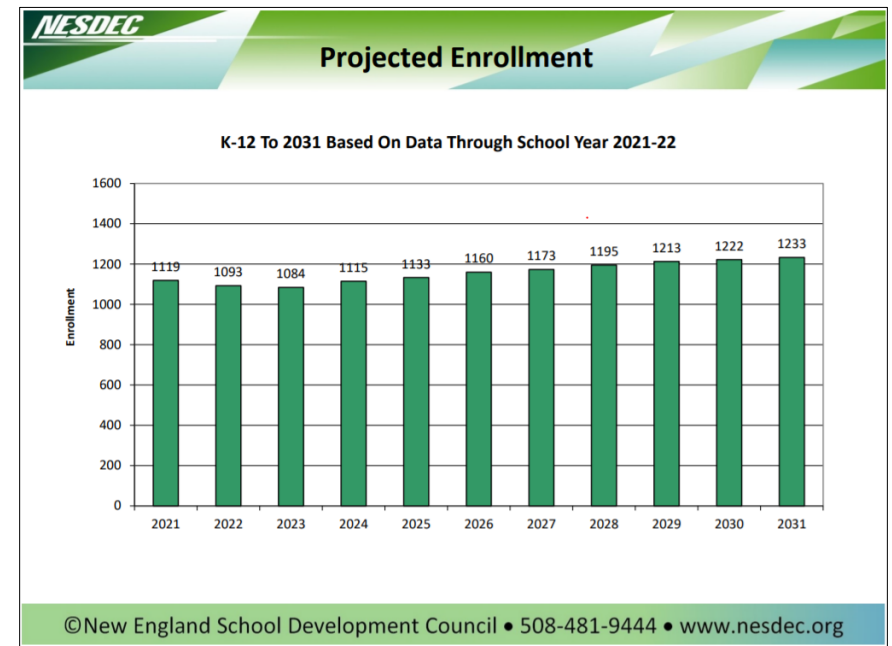
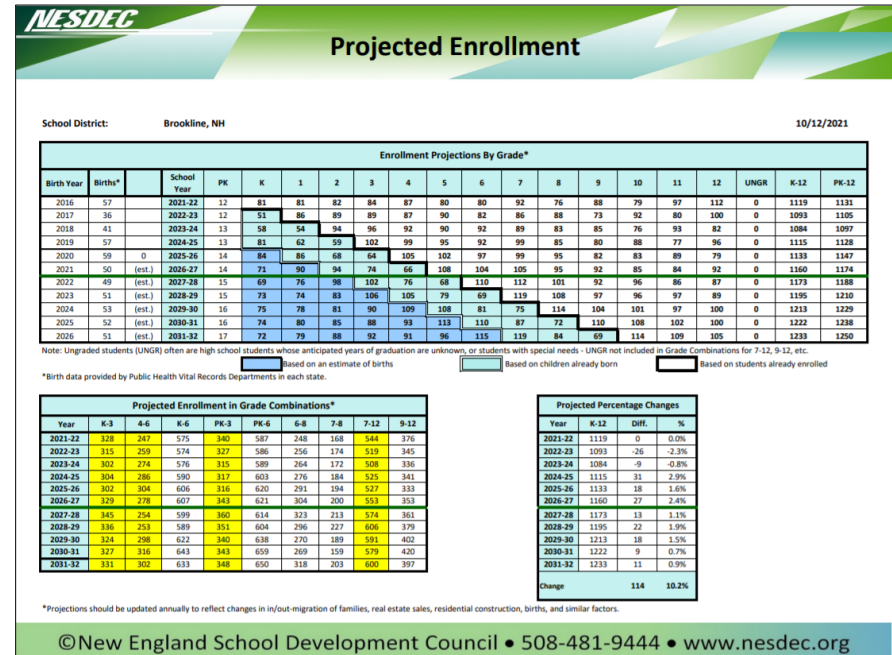
Shall the Brookline School District pursuant to RSA 194-C, I, create a planning committee to study the advisability of the withdrawal of the Brookline School District from SAU 41 in accordance with RSA 194-C:2, IV(a), for its organization, operation and control, and the advisability of constructing, maintaining, and operating a School Administrative Unit to serve the needs of the Brookline School District. **The School Board voted not to recommend this article: 0 in favor, 5 against, and 0 abstained.**

This Petition Warrant Article required a separate public hearing that was held on February 7, 2022 at 6 PM at Captain Samuel Douglass Academy.

CANDIDATES (FILING DATES JANUARY 19 - 5:00 PM ON JANUARY 28)

- SCHOOL DISTRICT TREASURER FOR ONE YEAR:
- SCHOOL DISTRICT CLERK FOR ONE YEAR:
- SCHOOL DISTRICT MODERATOR FOR ONE YEAR:
- TWO SCHOOL BOARD MEMBERS FOR THREE YEARS:

ENROLLMENT PROJECTIONS



Brookline School District Budget
FY23 Proposed Budget Summary

| | FY21 Budget | FY22 Budget | FY23 Proposed Budget | FY23 vs FY22 \$ Diff | FY23 vs FY22 % Diff |
|--|------------------------|------------------------|----------------------------|----------------------------|---------------------------|
| General Fund | | | | | |
| 1100 Regular Education Programs Teacher salaries, textbooks, substitutes, supplies | \$ 2,750,755 | \$ 2,751,951 | \$ 2,705,734 | \$ (46,217) | -1.68% |
| 1200 Special Education Programs Teacher salaries, aides, textbooks, evaluations, supplies and items specific to special education services | \$ 1,243,747 | \$ 1,586,319 | \$ 2,045,048 | \$ 458,729 | 28.92% |
| 2100 Student Support Services Guidance, health and nurses | \$ 699,892 | \$ 727,732 | \$ 754,084 | \$ 26,353 | 3.62% |
| 2200 Instructional Support Services Library salaries, supplies, technology and professional development | \$ 228,889 | \$ 213,411 | \$ 180,893 | \$ (32,519) | -15.24% |
| 2300 School Board Treasurer, SB stipends, SB minutes, legal and audit | \$ 73,425 | \$ 74,185 | \$ 41,735 | \$ (32,450) | -43.74% |
| 2310 SAU Assessment BSD Portion of the SAU budget | \$ 319,460 | \$ 361,236 | \$ 407,208 | \$ 45,972 | 12.73% |
| 2400 School Administrative Services Principal salaries, office staff, office equipment | \$ 515,509 | \$ 499,174 | \$ 534,447 | \$ 35,273 | 7.07% |
| 2600 Facilities & Maintenance Custodial salaries, electricity, heating oil, water, trash, liability premiums, building maintenance | \$ 693,958 | \$ 654,845 | \$ 672,047 | \$ 17,202 | 2.63% |
| 2700 Student Transportation Bus contract and fuel | \$ 601,004 | \$ 610,199 | \$ 682,542 | \$ 72,343 | 11.86% |
| 2900 Benefits Health, dental, NHRS, FICA, WC, unemployment, life and LTD | \$ 2,481,081 | \$ 2,556,562 | \$ 2,480,618 | \$ (75,944) | -2.97% |
| 4600 Building Improvements RMMS roof rplcmnts, gym floor | | \$ - | \$ - | \$ - | |
| 5100 Debt Service | \$ 38,500 | \$ 36,400 | \$ 213,200 | \$ 176,800 | 485.71% |
| 5200 Expendable Fund Transfers Maintenance Special Education | \$ 75,000 \$ 25,000 | \$ 75,000 \$ 25,000 | \$ 75,000 \$ 25,000 | \$ - \$ - | 0.00% - |
| Total General Fund | \$ 9,746,220 | \$ 10,172,012 | \$ 10,817,556 | \$ 645,543 | 6.35% |
| Food Service Fund | \$ 170,000 | \$ 165,000 | \$ 165,000 | \$ - | 0.00% |
| Grant Fund | \$ 195,000 | \$ 190,000 | \$ 190,000 | \$ - | 0.00% |
| Total General Fund | \$ 10,111,220 | \$ 10,527,012 | \$ 11,172,556 | \$ 645,543 | 6.13% |

Brookline School District Budget
FY23 Revenue/Tax Impact Estimate

| Item | FY21 | FY22 | FY23 Estimate | FY22vsFY21 Change |
|---|----------------------|----------------------|-------------------------------|----------------------|
| Expenditures | | | | |
| General Fund Expenditures | \$ 9,746,220 | \$ 10,172,012 | \$ 10,817,556 | \$ 645,543 |
| Grant and Food Service | \$ 365,000 | \$ 355,000 | \$ 355,000 | \$ - |
| Budgeted Expenditures (All Funds) | \$ 10,111,220 | \$ 10,527,012 | \$ 11,172,556 | \$ 645,543 |
| Revenue | | | | |
| Unreserved Fund Balance | \$ 549,731 | \$ 657,582 | \$ 300,000 | \$ (357,582) |
| State Revenue | | | | |
| School Building | \$ - | \$ - | \$ - | \$ - |
| Special Ed Aid | \$ 56,910 | \$ 122,546 | \$ 165,000 | \$ 42,454 |
| Child Nutrition | \$ 2,100 | \$ 2,100 | \$ 2,100 | \$ - |
| Other | \$ - | \$ - | \$ - | \$ - |
| Total State Revenue | \$ 59,010 | \$ 124,646 | \$ 167,100 | \$ 42,454 |
| Federal Revenue | | | | |
| Federal Grant Programs | \$ 80,000 | \$ 80,000 | \$ 80,000 | \$ - |
| Disabilities Programs | \$ 115,000 | \$ 110,000 | \$ 110,000 | \$ - |
| Medicaid | \$ - | \$ 21,500 | \$ 20,000 | \$ (1,500) |
| Child Nutrition | \$ 40,500 | \$ 38,500 | \$ 38,500 | \$ - |
| Total Federal Revenue | \$ 235,500 | \$ 250,000 | \$ 248,500 | \$ (1,500) |
| Local Revenue | | | | |
| Tuition | \$ 13,000 | \$ 13,000 | \$ 14,000 | \$ 1,000 |
| Interest Income | \$ 5,000 | \$ 2,000 | \$ 2,000 | \$ - |
| Food Service | \$ 127,400 | \$ 124,400 | \$ 124,400 | \$ - |
| Other | \$ 13,000 | \$ 168,662 | \$ 50,000 | \$ (118,662) |
| Total Local Revenue | \$ 158,400 | \$ 308,062 | \$ 190,400 | \$ (117,662) |
| Appropriation | | | | |
| Budgeted Expenditures (All Funds) | \$ 10,111,220 | \$ 10,527,012 | \$ 11,172,556 | \$ 645,543 |
| Less Unreserved Fund Balance | \$ 549,731 | \$ 657,582 | \$ 300,000 | \$ (357,582) |
| Less State Revenue | \$ 59,010 | \$ 124,646 | \$ 167,100 | \$ 42,454 |
| Less Federal Revenue | \$ 235,500 | \$ 250,000 | \$ 248,500 | \$ (1,500) |
| Less Local Revenue | \$ 158,400 | \$ 308,062 | \$ 190,400 | \$ (117,662) |
| Total Appropriation | \$ 9,108,579 | \$ 9,186,722 | \$ 10,266,556 | \$ 1,079,833 |
| School District Tax Assessment | | | | |
| Total Appropriation | \$ 9,108,579 | \$ 9,186,722 | \$ 10,266,556 | \$ 1,079,833 |
| Less Adequacy Aid | \$ 2,041,387 | \$ 2,178,666 | \$ 2,427,947 | \$ 249,281 |
| Less One-Time Aid | \$ 591,264 | \$ - | \$ - | \$ - |
| Less Retained Tax | \$ 577,572 | \$ 619,234 | \$ 465,676 | \$ (153,558) |
| Brookline School District Tax Assessment | \$ 5,898,356 | \$ 6,388,822 | \$ 7,372,933 | \$ 984,110 |
| Estimated Tax Impact | | | *2% Estimated Increase | |
| Local Assessed Valuation - with Utilities | \$ 670,989,733 | \$ 684,665,472 | \$ 698,358,781 | \$ 13,693,309 |
| Local Assessed Valuation - less Utilities | \$ 660,479,533 | \$ 674,035,672 | \$ 687,516,385 | \$ 13,480,713 |
| State Property Tax Rate (per \$1,000) | \$ 0.87 | \$ 0.92 | \$ 0.68 | \$ (0.24) |
| Local Education Tax Rate (per \$1,000) | \$ 8.79 | \$ 9.33 | \$ 10.56 | \$ 1.23 |
| Total BSD Tax Rate | \$ 9.67 | \$ 10.25 | \$ 11.23 | \$ 0.98 |