

**Brookline School
District
Public Hearing**

January 11, 2023

Captain Samuel Douglass Academy

Brookline School Board

Chair – Ken Haag

Vice Chair – Karen Jew

Secretary – Colleen Micavich

Member – Kelly Zakar

Member – Alison Marsano

SAU Administration

Superintendent – Andrew Corey

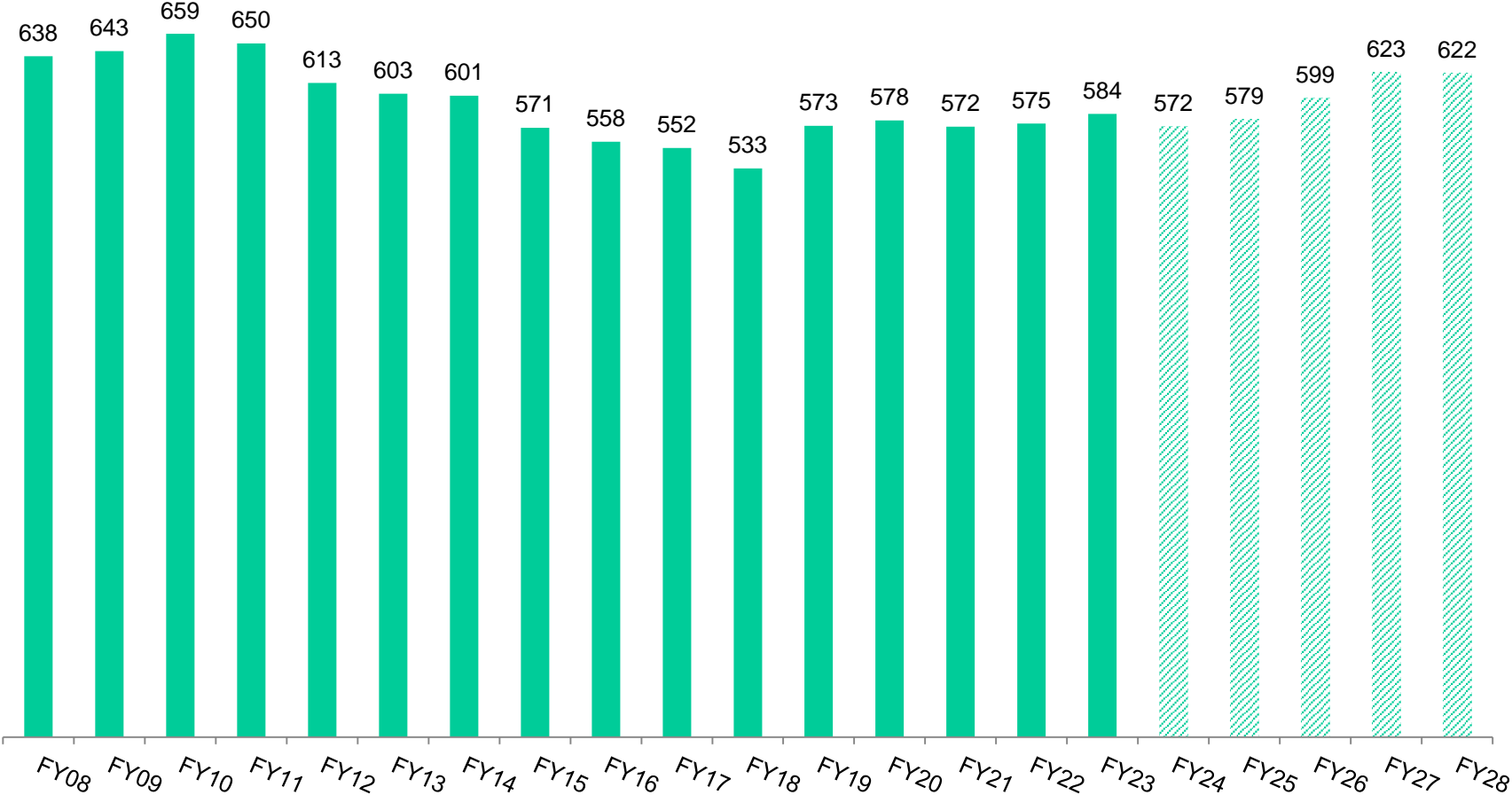
Assistant Superintendent – Gina Bergskaug

Director of Student Services – Lauren DiGennaro

Business Administrator – Kelly Seeley

Student Demographics

BSD Enrollment History & Forecast



 **Actual**

 **5-Year Projection**

FY24 Warrant & Tax Info

Budget Process

1. Principals' Needs Assessment: July-September
2. Superintendent's Revisions: October-November
3. School Board/Finance Committee Revisions: December
4. Tax Effort Determination Using Final Budget & Revenue Estimates: January
5. Compare Tax Effort % to Tax Cap % - Adjust as Needed: January
6. Public Hearing Presentation: January

Tax Cap Calculation

Tax Cap Components	Tax Year 2022 (BSD FY23)	Tax Year 2023 (BSD FY24)	% Diff
Operating Budget	\$ 10,525,348	\$ 11,283,450	7.2%
-Local Revenue	\$ 760,519*	\$ 1,012,000	33.1%
-State Aid Grant	\$ 2,448,347	\$ 2,247,881	-8.2%
-Retained State Tax	\$ 466,136	\$ 654,148	40.3%
= Tax Cap Effort	\$ 6,850,346	\$ 7,369,421	7.6%**

*Prior year fund balance has been removed per RSA 32:5-b I-a

**Must be 8% or less

Overview of Warrant

Article 1 Elections	Clerk, Treasurer, Moderator – 1yr Two School Board Members – 3yr	Filing Dates: 1/25/23 – 2/3/23
Article 2 Professional Staff Contract	\$241,337	Three-Year Contract
Article 3 Operating Budget	\$11,283,450	Increase 7.2%
Article 4 SAU Budget	\$446,191	Pending Voter Approval at District Meetings
Article 5 Special Ed Trust	\$25,000	Reserve for unexpected expense
Article 6 Maintenance Trust	\$155,000	Reserve for unexpected expense
Total FY 2024 Proposed	\$12,150,978	Increase of 10.1%

FY23 vs. FY24

Article	Description	FY23	FY24	
2	Teacher Contract	\$0	\$241,337	
3	Operating Budget	\$10,525,348	\$11,283,450	
4	SAU Budget	\$407,208	\$446,191	
5	Special Ed Trust	\$25,000	\$25,000	
6	Maintenance Trust	\$75,000	\$155,000	
	Total Proposed Budget	\$11,032,556	\$12,150,978	

FY24 Local Revenue

Description	FY23 (Estimate)	FY24 (Proposed)	\$ Diff	% Diff
Tuition-Preschool	\$ 19,000	\$ 18,000	-\$ 1,000	-5.3 %
Earnings	\$ 1,000	\$ 1,000	\$0	0 %
Food Service	\$ 165,000	\$ 165,000	\$0	0 %
Special Ed Aid	\$ 188,847	\$ 188,000	-\$847	-0.4 %
Grants	\$ 190,000	\$ 190,000	\$0	0%
Voted Fund Balance	\$ 100,000	\$ 180,000	\$80,000	80.0%
Medicaid	\$ 20,000	\$ 20,000	\$0	0%
Fund Bal. to Reduce Taxes	\$ 455,108	\$ 200,000	-\$255,108	-56.1%
Other	\$ 76,672	\$ 50,000	-\$26,672	-34.8%
Total	\$ 1,215,627	\$ 1,012,000	-\$203,627	-16.8%

FY24 State Aid Estimates

Description	FY23	FY24	\$ Diff	% Diff
Adequacy Aid	\$ 2,448,347	\$ 2,247,881	-\$200,466	-8.2%
Retained Tax	\$ 466,136	\$ 654,148	\$ 188,012	40.3%
Total State Aid	\$ 2,914,483	\$ 2,902,029	-\$ 12,454	- 0.4%

BSD Tax Rate Info

Assumes all Articles Approved as Written	Tax Year 2022 (BSD FY23)	Tax Year 2023 (BSD FY24)	% Diff
Operating Budget	\$10,525,348	\$11,283,450	
Warrant Articles	\$ 507,208	\$ 867,528	
-Local Revenue	\$ 1,215,627	\$ 1,012,000	
-State Aid Grant	\$ 2,448,347	\$ 2,247,881	
-Retained State Tax	\$ 466,136	\$ 654,148	
= Total Tax Effort	\$ 6,902,446	\$ 8,236,949	
BSD Tax Rate	\$ 9.93	\$ 11.62	17.0%
BSD State Tax Rate	\$ 0.68	\$ 0.94	37.6%
Total BSD Rate	\$ 10.61	\$ 12.56	18.3%

Assumes 2% increase in Brookline tax base

FY24
Warrant Articles

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

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

Article 2: Professional Staff Contract

Term:

- Three Years – 2023-24, 2024-25, 2025-26
- Sanbornized

Salary Grid:

Increases	# of Teachers	Year 1	Year 2	Year 3
On Step Table*	31	5.0%	4.5%	4.0%
Off Step**	26	5.0%	4.5%	4.0%

*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: Professional Staff Contract

Health Insurance

Monthly District Paid Insurance Premium Caps

	Current	Year 1	Year 2	Year 3
Single	\$869	\$869	\$869	\$898
2-Person	\$1,570	\$1,570	\$1,580	\$1,630
Family	\$2,053	\$2,053	\$2,085	\$2,135

Article 2: Professional Staff Contract

Cost Increases:

	Year 1	Year 2	Year 3	Totals
Salary	\$239,039	\$275,779	\$265,562	\$780,380
Health	\$2,298	\$11,869	\$24,047	\$38,214
Totals	\$241,337	\$287,648	\$289,609	\$818,594

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

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

Article 3: Operating Budget

Key Budget Changes

	FY23 Budget	FY24 Budget	\$ Change	% Change
Op Budget	10,515,348	\$11,283,450	\$758,102	7.2%

FY24 New Items Requests:

(See New Items Spreadsheet)

- Academics: \$29,325
- Regular Ed Personnel: \$13,713
- Special Ed Personnel: \$78,447
- Computer Equipment Replacement: \$28,000
- Shared Services/Software: \$2,511
- Facilities/Safety: \$9,369

Total: \$161,365

Article 3: Operating Budget

Description	Major Changes	Reason
Special Ed-Contracted Svcs	-\$178,095	Program Needs
Teacher Lane Changes	-\$17,912	Program Needs
Special Ed-Out-of-District Tuition & Services	\$326,781	Program Needs
Special Ed-New Positions	\$78,447	Program Needs
Special Ed-Transportation	\$74,530	Program Needs
Heating Oil	\$59,000	Market Increases
Bond Principal & Interest	\$55,179	New FY23 Bond
Retirement Benefit	\$43,428	Contractual
Major Changes Total	\$441,358	

Article 3: Operating Budget

FY24 Default Budget Summary

FY23 Adopted Operating Budget	\$10,525,348
Required by law OR Contracted Increases/Reductions	\$656,268
One-Time FY23 Expenses	-\$55,738
FY24 Default Budget	\$11,125,877

FY24 Default Budget Details

Required by Law OR Contracted Increases/Decreases:

Wages/Benefits	\$129,940
Special Ed Services/Transportation	\$293,916
Health/Dental/FICA/NHRS	\$148,662
Reg Ed Transportation	\$23,256
Bond Payment Increase	\$55,180
Various other small amounts	\$5,314

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

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

Article 4: SAU Budget

FY23 Budget	FY24 Proposed Budget	\$ Change	% Change	FY24 Adjusted Budget
\$2,107,176	\$2,268,374	\$161,198	7.6%	\$2,251,208

Major Budget Drivers	Increase over FY23 Budget	Details
Board Approved Support Staff Salary Adjustments and Associated Benefits	+\$74,139	<ul style="list-style-type: none"> \$33,807 Board approved salary adjustments for FY23 \$18,318 Board approved December salary adjustments
Budgeted Salaries and Associated Benefits	+\$82,254	<ul style="list-style-type: none"> 3.5% annual increases

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.

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

Article 5: Special Education Reserve Trust

Special Ed Trust Status

FY23 Current Balance	\$ 225,000
FY23 Anticipated Use	\$ 150,000
FY23 Anticipated Ending Balance	\$ 75,000
FY24 Replenishment	\$ 25,000
FY24 Anticipated Ending Balance	\$ 100,000

Goal: Maintain Balance at \$250,000

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

Article 6: Maintenance Trust

Maintenance Trust Status

FY23 Ending Balance	\$ 71,200
FY24 Replenishment	\$ 155,000
FY24 Proposed Use	\$ 174,050
FY24 Anticipated Ending Balance	\$ 52,150

Article 6: Maintenance Trust

FY24 Proposed Use

Description	Estimated Cost
RMMS Cafeteria Tables-Phase 2	\$ 8,800
RMMS Burglar Alarm-EOL	\$ 15,000
RMMS Access Points-EOL	\$ 7,250
RMMS IT Wiring Update	\$ 23,000
CSDA Exterior Doors – Phase II	\$ 10,000
CSDA Exterior Lighting	\$ 10,000
CSDA Fire Panel	\$100,000
Total	\$174,050

THANK YOU!