



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



**2023**

**BROOKLINE SCHOOL DISTRICT  
REPORT**

**Brookline School District Voting  
Tuesday, March 14, 2023 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 Wednesday, February 8, 2023 at 6:30PM at CSDA. Final voting on the warrant articles will occur on Tuesday, March 14, 2023. 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](http://www.sau41.org)

Ken Haag  
Chair, Brookline School Board

## BROOKLINE SCHOOL DISTRICT ENROLLMENT NUMBERS

Data as reported to the DOE on 10/1/22

SCHOOL	TOTAL NUMBER OF STUDENTS	SPECIAL EDUCATION STUDENTS % OF ENROLLMENT	504 STUDENTS % OF ENROLLMENT
RICHARD MAGHAKIAN MEMORIAL SCHOOL	333	18.9%	6.0%
CAPTAIN SAMUEL DOUGLASS ACADEMY	260	18.8%	10.8%

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 1/19/23	
<b>STATE AVERAGE</b>	<b>92.0%</b>
<b>BROOKLINE AVERAGE</b>	<b>92.9%</b>

## BROOKLINE SCHOOL DISTRICT AVERAGE CLASS SIZE & COST PER PUPIL

Class size data is from NH DOE statistical reports as of October 1, 2021 reported on 2/1/22.

	Grades 1 & 2	Grades 3 & 4	Grades 5 & 6
<b>State Average</b>	16.2	17.5	17.0
<b>Brookline Average</b>	<b>18.1</b>	<b>18.4</b>	<b>20.1</b>

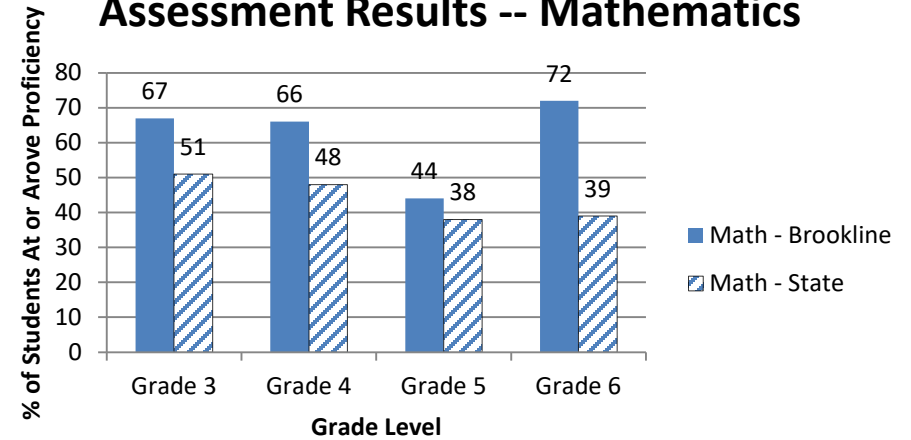
Cost per Pupil is calculated by subtracting tuition and transportation from K-12 current operating expenditures, and then dividing by the average daily membership in attendance (ADM-A).

COST PER PUPIL, POSTED 12/28/22	
<b>STATE AVERAGE (ELEMENTARY)</b>	<b>\$20,060.38</b>
<b>BROOKLINE AVERAGE</b>	<b>\$15,980.64</b>

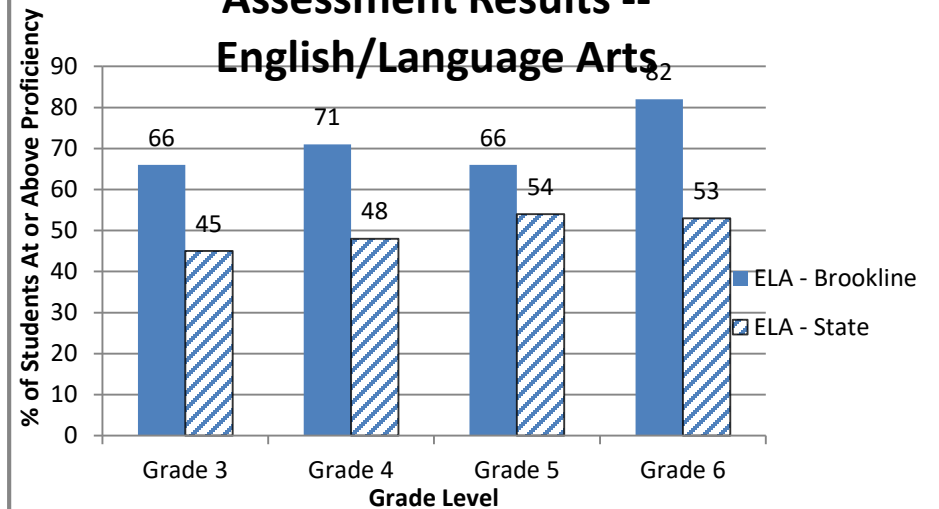


## ACADEMIC DATA

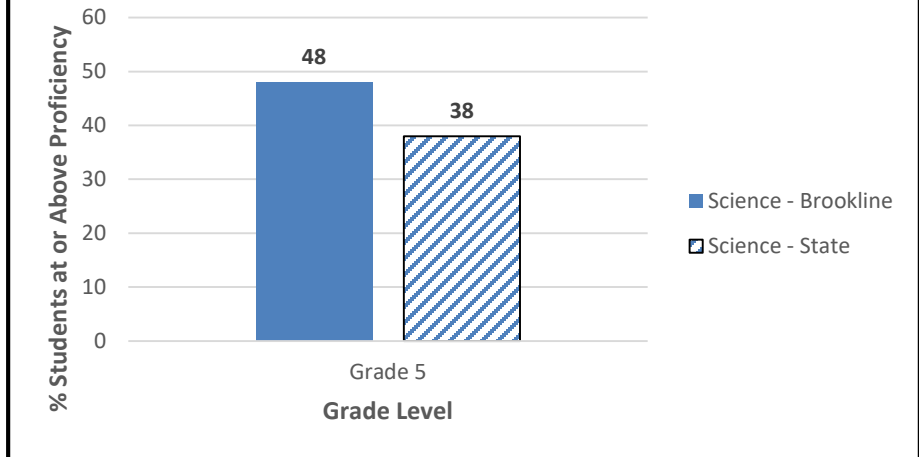
### Spring 2022 NH Statewide Assessment Results -- Mathematics



### Spring 2022 NH Statewide Assessment Results -- English/Language Arts



## Spring 2022 NH SAS Results -- Science



## SUPERINTENDENT'S REPORT

I join with administrators in the SAU 41 District Office and our six schools in celebrating the hard work and success of our students, staff, school boards, families, and extended communities. The SAU 41 administration is proud of the staff's dedication to make the 2022-23 fully in-person school year a successful one. Over the past year, our Leadership Team has reviewed math and literacy curricula, analyzed student performance and testing data, engaged in school board meetings and public hearings, and delivered new professional development offerings to staff. Our District completed extensive facilities improvement projects and renovations, and improved our technology infrastructure.

Each year I ask the administration to construct budgets that allow us to meet our strategic goals and objectives in a financially responsible manner. 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 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 2022-23 fiscal year incorporated an increase in staffing at the Coop level in order to maintain our current class sizes. We increased 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 passed budgets that allowed us to meet the class sizes recommended by both our Hollis and Brookline School Boards.



During the past year our facilities and maintenance staff were hard at work completing summer renovations and improvements projects across the Hollis, Brookline, and Coop School Districts. In the Hollis School District, Hollis Primary School received cladding around the gym, which provides more efficient insulation. New flooring in the second grade wing, roofing, egress, and asbestos removal were also completed during the summer months before students arrived for the 2022-23 school year. At Hollis Upper Elementary School new flooring was installed in the cafeteria, foyer, upper hallways, nurse's office, and various classrooms. Roofing was repaired over the fourth grade wing,

playgrounds received new equipment and mulch, and spaces were repainted.

In the Brookline School District, Captain Samuel Douglass Academy focused on projects which aided in ADA compliancy. The school's front walkway had ramps installed, the playground was excavated for new hardtop access for a compliant swing, and ramps were created at the exterior of each classroom door. Additionally, new coating was placed on the gym floor. Richard Maghakian Memorial School's library was renovated, flexible space and staff offices were created, the former Learning Commons was transformed into two third grade classrooms, LED lighting was installed, flat panel smartboards are now available across all third grade classrooms, and some new windows were added. Special Education classrooms are now centrally located in the building. Additionally, playground mulch was replaced, the parking lot sealed, and floors refinished. Projects at RMMS, such as the construction of the elevator, are ongoing.

The COOP School District completed several summer projects as well. At Hollis Brookline Middle School, the Computer Science room was renovated and the main entrance was paved. Hollis Brookline High School underwent ventilation and HVAC system upgrades, paving of the right-hand turn egress land and turf field parking lot, and School Counseling office reconfiguration. I want to thank Lance Finamore, Facilities Director, the District facilities and maintenance staff, and all personnel who were involved in making these projects a reality.

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 are continuously impressed with the instructional practices of our staff. Children are engaged in educational experiences while having positive interactions 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 more, which has allowed us the opportunity to get to know our staff, students, their parents, and the community better.

One of the largest challenges that our District faced this year was staffing our schools. We pride ourselves on finding the best educators for our students to deliver the high level of instruction expected by our communities. During this nationwide staffing shortage, SAU 41 administration still strives to meet the needs and standards of all students and staff members.

The support that the school boards, budget committees, and voters continue to provide has been greatly appreciated. Together, the SAU 41 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. I thank the voters of Hollis and Brookline for their support, and our Boards and their dedication. Thank you for entrusting us with your students each day.

Respectfully Submitted,  
Andrew Corey  
Superintendent



## BROOKLINE SCHOOL BOARD OFFICIALS 2022-2023

Kenneth Haag	Chair, Board	Term Expires 2024
Karen Jew	Vice Chair, Board	Term Expires 2023
Alison Marsano	School Board	Term Expires 2023
Colleen Micavich	Secretary, Board	Term Expires 2025
Kelly Zakar	School Board	Term Expires 2025

## BROOKLINE FINANCE COMMITTEE 2022-2023

Cindy LaCroix	Member
Tracy Perry	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 14, 2023, 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

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>
<b>2023-2024</b>	<b>\$241,337</b>
<b>2024-2025</b>	<b>\$287,648</b>
<b>2025-2026</b>	<b>\$289,609</b>

**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 professional staff salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Estimated Tax Impact: \$0.34/\$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 sanbornized, three year contract that was bargained in good faith between the Brookline School Board negotiating team and the Brookline Teachers Association. Those employees covered under this agreement include teachers, school counselors, school nurses, and library media specialists.

<b>Increases</b>	<b># of Teachers</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
On Step	31	5.0%	4.5%	4.0%
Off Step	26	5.0%	4.5%	4.0%

Minor adjustments to health insurance were agreed upon:

## 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

## 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
<b>Totals</b>	<b>\$241,337</b>	<b>\$287,648</b>	<b>\$289,609</b>	<b>\$818,594</b>

## WARRANT ARTICLE 3

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 **\$11,125,878**, 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: \$10.57/\$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) FY24 operating budget represents an increase of \$758,102, or 7.2%, as compared to the FY23 operating budget. New items requested in this budget include small increases in academics, special education personnel to meet the obligations required by law, replacement computer equipment, and facilities/safety improvements. There are substantial, unavoidable increases in special education costs in tuition, personnel, services, and transportation. \$110,000 is allocated to a shared curriculum/MTSS administrator based on community feedback to the School Board. Reductions are seen in special education services and regular education MTSS paraeducators. You can find the full financial reports and the detailed budget here:

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

## WARRANT ARTICLE 4

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 Tax Impact: \$0.63/\$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.

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## **WARRANT ARTICLE 5**

To see if the school district will vote to raise and appropriate a sum of **\$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. **The School Board recommends this article 3-2-0. 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. On the FY24 Warrant, the funding source of this article is through taxation. Historically, it is funded through the unreserved fund balance. Given the level of concern regarding available surplus funds in the FY23 budget, the Brookline School Board decided to propose the use of taxation for the funding of this article.

Expenditures are proposed by administration to the school board. The school board then evaluates and approves the expenditure after a public hearing. 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 \$150,000 of the fund during this fiscal year. This would leave an FY24 anticipated balance of \$100,000 if this article passes. The goal would be to maintain a balance of \$250,000 because this is roughly the cost of an unanticipated out of district placement with transportation.

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## **WARRANT ARTICLE 6**

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 \$100,000 of this sum to be raised by taxation, and the remaining balance of up to \$55,000 to come from the June 30th unassigned fund balance (surplus) that is not raised by taxation. Estimated Tax Impact: \$0.14/\$1,000 for the \$100,000 and foregoing a potential rate reduction of \$0.08/\$1,000 for the \$55,000. **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 a combination of taxation (\$100,000) and the unreserved fund balance (\$55,000), or surplus, that may exist at the end of the current fiscal year, June 30, 2023. If surplus funds are not available, this article will not be fully 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 \$71,200, and the passage of this article will bring the total to \$226,200. FY24 proposed use for this fund is \$174,050 bringing the FY24 anticipated ending balance to \$52,150.

### CAPITAL IMPROVEMENT PLAN

Bldg	Category	Description	Est Cost	Projected Year
RMMS	Building	Cafeteria Tables—Phase 2	\$8,800	FY24
RMMS	Building	Burglar Alarm-EOL	\$15,000	FY24
RMMS	Building	Access Points—EOL	\$7,250	FY24
RMMS	Building	IT Wiring Update	\$23,000	FY24
CSDA	Building	Exterior Doors—Phase 2	\$10,000	FY24
CSDA	Building	Exterior Lighting	\$10,000	FY24
CSDA	Building	Fire Panel	\$100,000	FY24
<b>Total</b>			<b>\$174,050</b>	

The Board made the decision to fund \$100,000 of this article through taxation due to the level of concern regarding available surplus funds in the FY23 budget. The intention was to protect the District’s ability to replace the fire panel at CSDA.

### **WARRANT ARTICLE 7: PETITION WARRANT ARTICLE**

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? **The School Board does not recommend this article 5-0-0.**

### **WARRANT ARTICLE 8: PETITION WARRANT ARTICLE**

To prevent taxpayer dollars from funding the Brookline School District’s portion of SAU41’s membership in the NH School Boards Association, shall the Brookline School District zero out budget line item “Dues” 10.2310.810.00.0? **The School Board does not recommend this article 5-0-0.**

### **WARRANT ARTICLE 9: PETITION WARRANT ARTICLE**

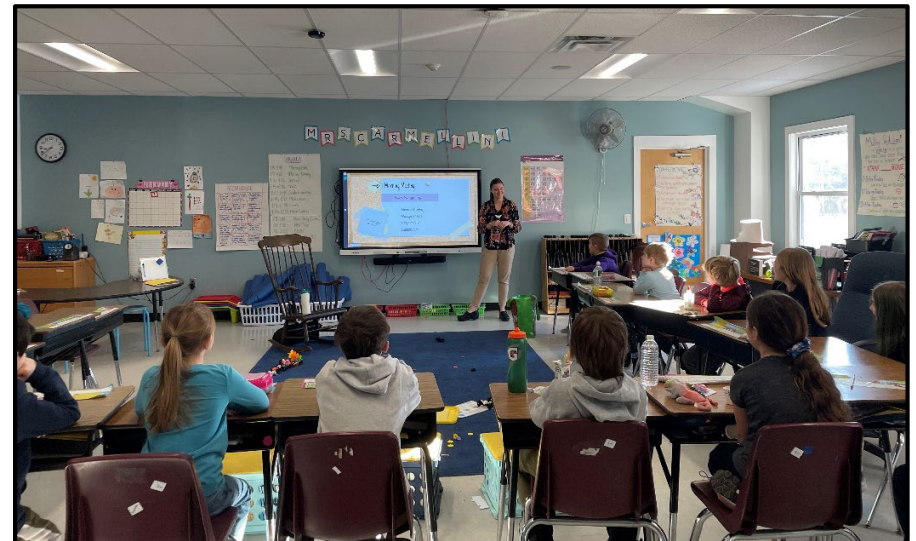
To potentially reduce the Brookline property tax burden, shall the Brookline School District rescind authorization under RSA 198:4-b II so that the Brookline School District no longer retains any unassigned general funds under RSA 198: 4-b II, thereby leaving the School Board without a contingency fund for unexpected expenditures? **The School Board does not recommend this article 5-0-0. The Finance Committee does not recommend this article 3-0-0.**

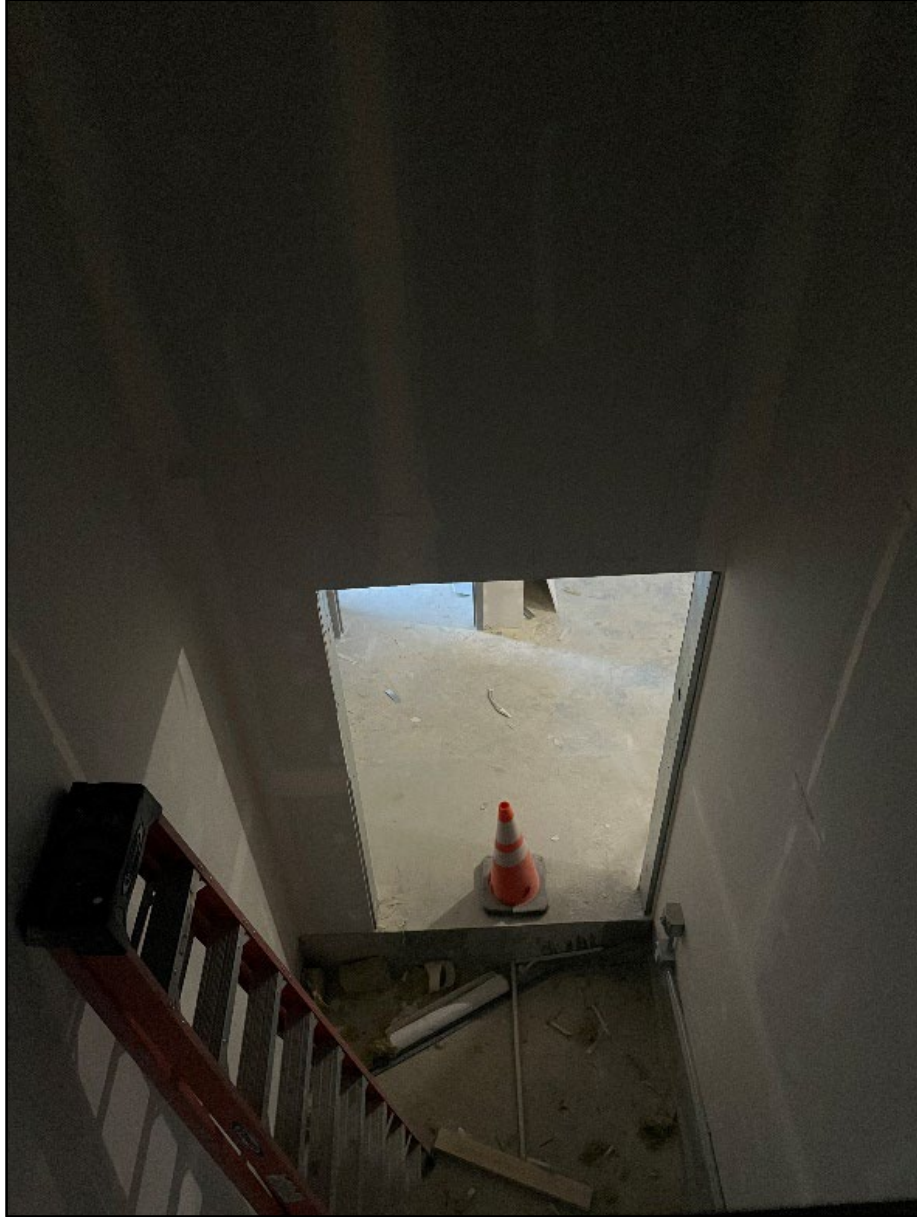
### **WARRANT ARTICLE 10**

To transact any other business which may legally come before said meeting

### **CANDIDATES** (FILING DATES JANUARY 25 - 5:00 PM ON FEBRUARY 3)

- 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



School District: **Brookline, NH**

10/24/2022

Enrollment Projections By Grade*																				
Birth Year	Births*		School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2017	36		2022-23	20	53	86	87	80	78	91	85	83	89	77	83	80	118	0	1090	1110
2018	41		2023-24	20	60	56	92	92	78	81	93	88	81	89	78	83	85	0	1056	1076
2019	57		2024-25	21	83	64	60	97	90	81	83	96	86	81	91	78	88	0	1078	1099
2020	59		2025-26	21	86	88	69	64	95	93	83	86	93	86	82	91	83	0	1099	1120
2021	59		2026-27	22	86	91	95	73	63	98	95	86	84	93	88	82	96	0	1130	1152
2022	50	(est.)	2027-28	22	73	91	98	101	72	65	100	98	84	84	95	88	87	0	1136	1158
2023	53	(est.)	2028-29	23	78	78	98	104	99	75	66	104	95	84	85	95	93	0	1154	1177
2024	56	(est.)	2029-30	23	81	83	84	104	102	102	77	68	101	95	85	85	101	0	1168	1191
2025	55	(est.)	2030-31	24	81	86	89	89	102	106	104	80	66	101	97	85	90	0	1176	1200
2026	55	(est.)	2031-32	24	80	86	92	94	87	106	108	108	78	66	103	97	90	0	1195	1219
2027	54	(est.)	2032-33	25	78	85	92	97	92	90	108	112	105	78	67	104	103	0	1211	1236

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.

  Based on an estimate of births

  Based on children already born

  Based on students already enrolled

\*Birth data provided by Public Health Vital Records Departments in each state.

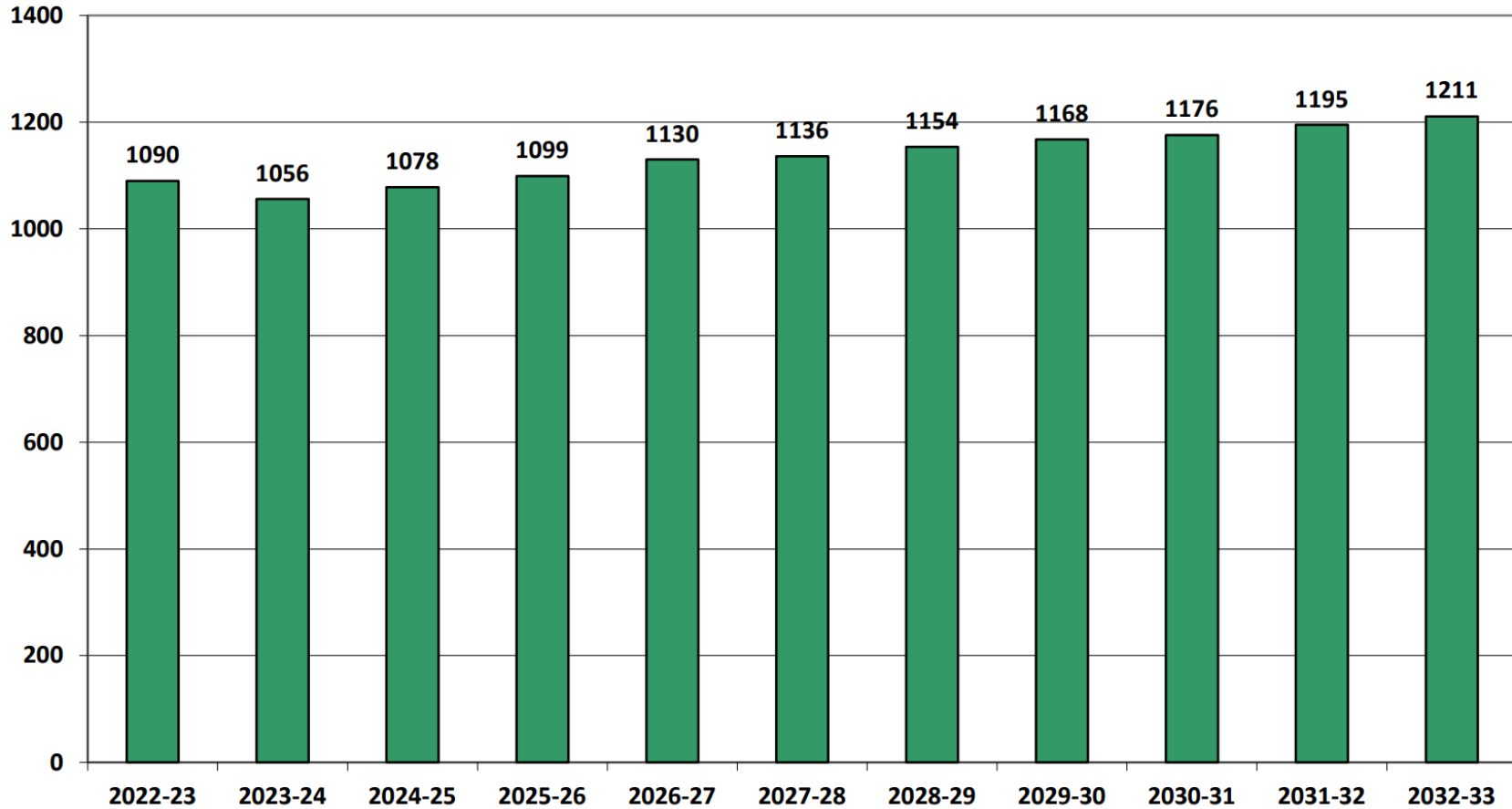
Projected Enrollment in Grade Combinations*									
Year	K-3	4-6	K-6	PK-3	PK-6	6-8	7-8	7-12	9-12
2022-23	306	254	560	326	580	257	172	530	358
2023-24	300	252	552	320	572	262	169	504	335
2024-25	304	254	558	325	579	265	182	520	338
2025-26	307	271	578	328	599	262	179	521	342
2026-27	345	256	601	367	623	265	170	529	359
2027-28	363	237	600	385	622	282	182	536	354
2028-29	358	240	598	381	621	265	199	556	357
2029-30	352	281	633	375	656	246	169	535	366
2030-31	345	312	657	369	681	250	146	519	373
2031-32	352	301	653	376	677	294	186	542	356
2032-33	352	290	642	377	667	325	217	569	352

Projected Percentage Changes			
Year	K-12	Diff.	%
2022-23	1090	0	0.0%
2023-24	1056	-34	-3.1%
2024-25	1078	22	2.1%
2025-26	1099	21	1.9%
2026-27	1130	31	2.8%
2027-28	1136	6	0.5%
2028-29	1154	18	1.6%
2029-30	1168	14	1.2%
2030-31	1176	8	0.7%
2031-32	1195	19	1.6%
2032-33	1211	16	1.3%
Change	121		11.1%

\*Projections should be updated annually to reflect changes in in/out-migration of families, real estate sales, residential construction, births, and similar factors.

# Projected Enrollment

**K-12, School Years 2022-23 to 2032-33**



**Brookline School District Budget**  
FY24 Proposed Budget Summary

	FY22 Budget	FY23 Budget	FY24 Proposed Budget	FY23 vs FY22 \$ Diff	FY24 vs FY23 % Diff
<b>General Fund</b>					
<b>1100 Regular Education Programs</b> Teacher salaries, textbooks, substitutes, supplies	\$ 2,751,951	\$ 2,637,646	\$ 2,834,502	\$ 196,856	7.46%
<b>1200 Special Education Programs</b> Teacher salaries, aides, textbooks, evaluations, supplies and items specific to special education services	\$ 1,586,319	\$ 2,053,481	\$ 2,384,884	\$ 331,403	16.14%
<b>2100 Student Support Services</b> Guidance, health and nurses	\$ 727,732	\$ 736,584	\$ 692,465	\$ (44,119)	-5.99%
<b>2200 Instructional Support Services</b> Library salaries, supplies, technology and professional development	\$ 213,411	\$ 251,548	\$ 280,448	\$ 28,900	11.49%
<b>2300 School Board</b> Treasurer, SB stipends, SB minutes, legal and audit	\$ 74,185	\$ 41,735	\$ 37,726	\$ (4,009)	-9.61%
<b>2310 SAU Assessment</b> BSD Portion of the SAU budget	\$ 361,236	\$ 407,208	\$ 446,191	\$ 38,983	9.57%
<b>2400 School Administrative Services</b> Principal salaries, office staff, office equipment	\$ 499,174	\$ 540,947	\$ 621,238	\$ 80,292	14.84%
<b>2600 Facilities &amp; Maintenance</b> Custodial salaries, electricity, heating oil, water, trash, liability premiums, building maintenance	\$ 654,845	\$ 672,047	\$ 757,611	\$ 85,564	12.73%
<b>2700 Student Transportation</b> Bus contract and fuel	\$ 610,199	\$ 682,542	\$ 781,201	\$ 98,660	14.45%
<b>2900 Benefits</b> Health, dental, NHRS, FICA, WC, unemployment, life and LTD	\$ 2,556,562	\$ 2,480,618	\$ 2,651,329	\$ 170,711	6.88%
<b>4600 Building Improvements</b> RMMS roof rplcmnts, gym floor	\$ -	\$ -	\$ 2	\$ 2	
<b>5100 Debt Service</b>	\$ 36,400	\$ 73,200	\$ 128,380	\$ 55,180	75.38%
<b>5200 Expendable Fund Transfers</b> Maintenance	\$ 75,000	\$ 75,000	\$ 155,000	\$ 80,000	106.67%
Special Education	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	
<b>Total General Fund</b>	<b>\$ 10,172,012</b>	<b>\$ 10,677,556</b>	<b>\$ 11,795,978</b>	<b>\$ 1,118,422</b>	<b>10.47%</b>
<b>Food Service Fund</b>	\$ 165,000	\$ 165,000	\$ 165,000	\$ -	0.00%
<b>Grant Fund</b>	\$ 190,000	\$ 190,000	\$ 190,000	\$ -	0.00%
<b>Total General Fund</b>	<b>\$ 10,527,012</b>	<b>\$ 11,032,556</b>	<b>\$ 12,150,978</b>	<b>\$ 1,118,422</b>	<b>10.14%</b>

**Brookline School District Budget**  
FY24 Revenue/Tax Impact Estimate

Item	FY22	FY23	FY24 Estimate	FY24vsFY23 Change
<b>Expenditures</b>				
General Fund Expenditures	\$ 10,172,012	\$ 10,677,556	\$ 11,795,978	\$ 1,118,422
Grant and Food Service	\$ 355,000	\$ 355,000	\$ 355,000	\$ -
<b>Budgeted Expenditures (All Funds)</b>	<b>\$ 10,527,012</b>	<b>\$ 11,032,556</b>	<b>\$ 12,150,978</b>	<b>\$ 1,118,422</b>
<b>Revenue</b>				
<b>Unreserved Fund Balance</b>	<b>\$ 657,582</b>	<b>\$ 555,108</b>	<b>\$ 255,000</b>	<b>\$ (300,108)</b>
<b>State Revenue</b>				
School Building	\$ -	\$ -	\$ -	\$ -
Special Ed Aid	\$ 122,546	\$ 188,847	\$ 188,000	\$ (847)
Child Nutrition	\$ 2,100	\$ 2,100	\$ 2,100	\$ -
Other	\$ -	\$ 56,672	\$ -	\$ (56,672)
<b>Total State Revenue</b>	<b>\$ 124,646</b>	<b>\$ 247,619</b>	<b>\$ 190,100</b>	<b>\$ (57,519)</b>
<b>Federal Revenue</b>				
Federal Grant Programs	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Disabilities Programs	\$ 110,000	\$ 110,000	\$ 110,000	\$ -
Medicaid	\$ 21,500	\$ 20,000	\$ 20,000	\$ -
Child Nutrition	\$ 38,500	\$ 38,500	\$ 38,500	\$ -
<b>Total Federal Revenue</b>	<b>\$ 250,000</b>	<b>\$ 248,500</b>	<b>\$ 248,500</b>	<b>\$ -</b>
<b>Local Revenue</b>				
Tuition	\$ 13,000	\$ 19,000	\$ 18,000	\$ (1,000)
Interest Income	\$ 2,000	\$ 1,000	\$ 1,000	\$ -
Food Service	\$ 124,400	\$ 124,400	\$ 124,400	\$ -
Other	\$ 168,662	\$ 20,000	\$ 50,000	\$ 30,000
<b>Total Local Revenue</b>	<b>\$ 308,062</b>	<b>\$ 164,400</b>	<b>\$ 193,400</b>	<b>\$ 29,000</b>
<b>Appropriation</b>				
Budgeted Expenditures (All Funds)	\$ 10,527,012	\$ 11,032,556	\$ 12,150,978	\$ 1,118,422
Less Unreserved Fund Balance	\$ 657,582	\$ 555,108	\$ 255,000	\$ (300,108)
Less State Revenue	\$ 124,646	\$ 247,619	\$ 190,100	\$ (57,519)
Less Federal Revenue	\$ 250,000	\$ 248,500	\$ 248,500	\$ -
Less Local Revenue	\$ 308,062	\$ 164,400	\$ 193,400	\$ 29,000
<b>Total Appropriation</b>	<b>\$ 9,186,722</b>	<b>\$ 9,816,929</b>	<b>\$ 11,263,978</b>	<b>\$ 1,447,049</b>
<b>School District Tax Assessment</b>				
Total Appropriation	\$ 9,186,722	\$ 9,816,929	\$ 11,263,978	\$ 1,447,049
Less Adequacy Aid	\$ 2,178,666	\$ 2,448,347	\$ 2,247,881	\$ (200,466)
Less One-Time Aid	\$ -	\$ -	\$ -	\$ -
Less Retained Tax	\$ 619,234	\$ 466,136	\$ 654,148	\$ 188,012
<b>Brookline School District Tax Assessment</b>	<b>\$ 6,388,822</b>	<b>\$ 6,902,446</b>	<b>\$ 8,361,949</b>	<b>\$ 1,459,503</b>
<b>Estimated Tax Impact</b> *2% Estimated Increase				
Local Assessed Valuation - with Utilities	\$ 684,665,472	\$ 694,876,266	\$ 708,773,791	\$ 13,897,525 *
Local Assessed Valuation - less Utilities	\$ 674,035,672	\$ 684,665,472	\$ 698,358,781	\$ 13,693,309 *
State Property Tax Rate (per \$1,000)	\$ 0.92	\$ 0.68	\$ 0.94	\$ 0.26
Local Education Tax Rate (per \$1,000)	\$ 9.33	\$ 9.93	\$ 11.80	\$ 1.86
<b>Total BSD Tax Rate</b>	<b>\$ 10.25</b>	<b>\$ 10.61</b>	<b>\$ 12.74</b>	<b>\$ 2.12</b>