

Brookline School Board  
**Public Hearing**  
Tuesday, January 21, 2020  
Captain Samuel Douglass Academy  
6:30 PM

All Times are estimates and subject to change without notice

- 6:30 Call to Order
- 6:35 Agenda adjustments  
Correspondence/Resignations/Nominations
- 6:40 To recess the School Board meeting until the conclusion of the Public Hearing on the proposed Fiscal Year 2021 budget
- 7:30 Close the public hearing and continue the School Board Meeting
- 7:35 **Deliberations**
  - **To see what action the School Board and Finance Committee will take regarding the proposed warrant articles for the Fiscal Year 2021 Budget**
- 8:00 Motion to adjourn

**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

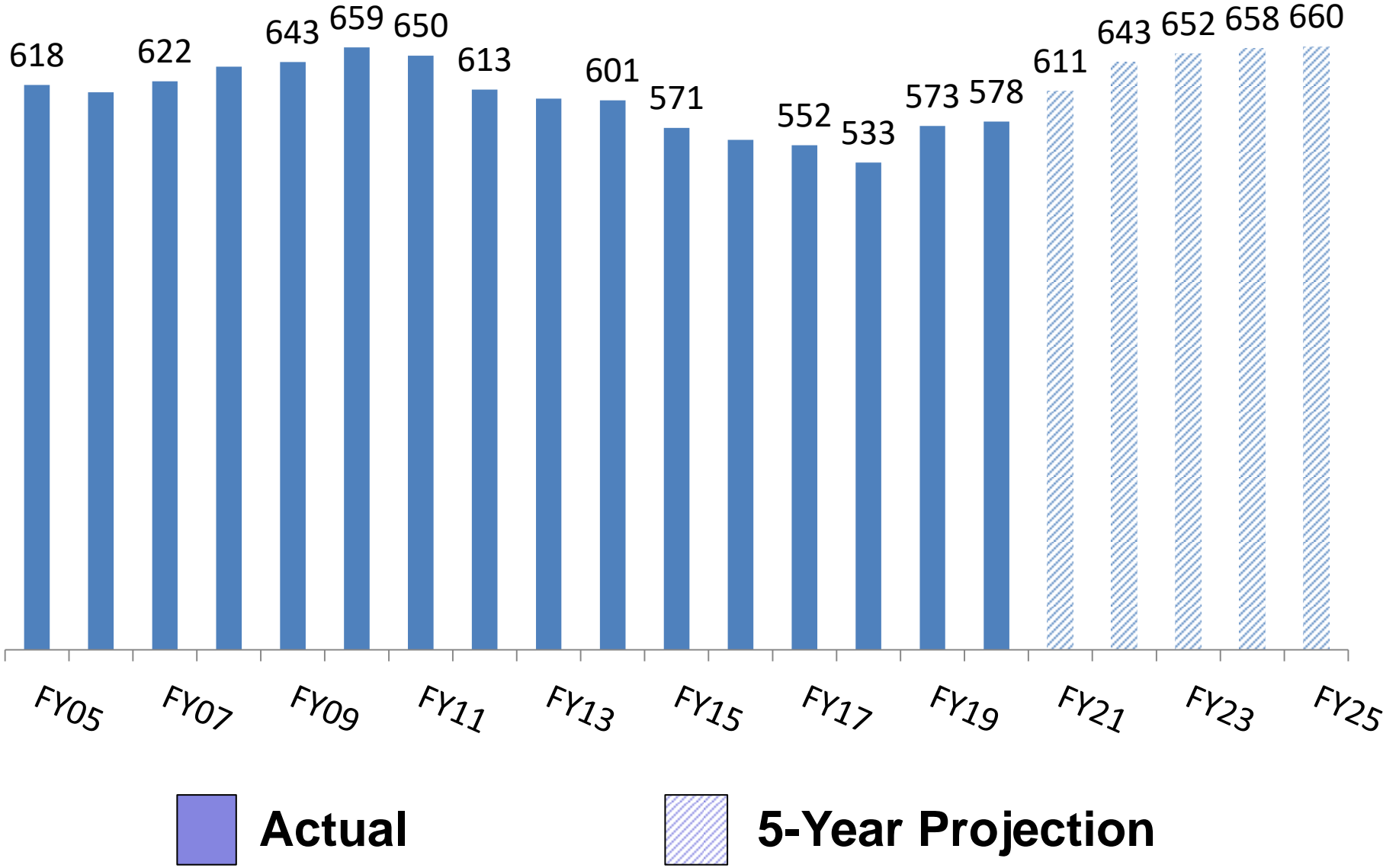
Assistant Superintendent – Gina Bergskaug

Assistant Superintendent – Robert Thompson

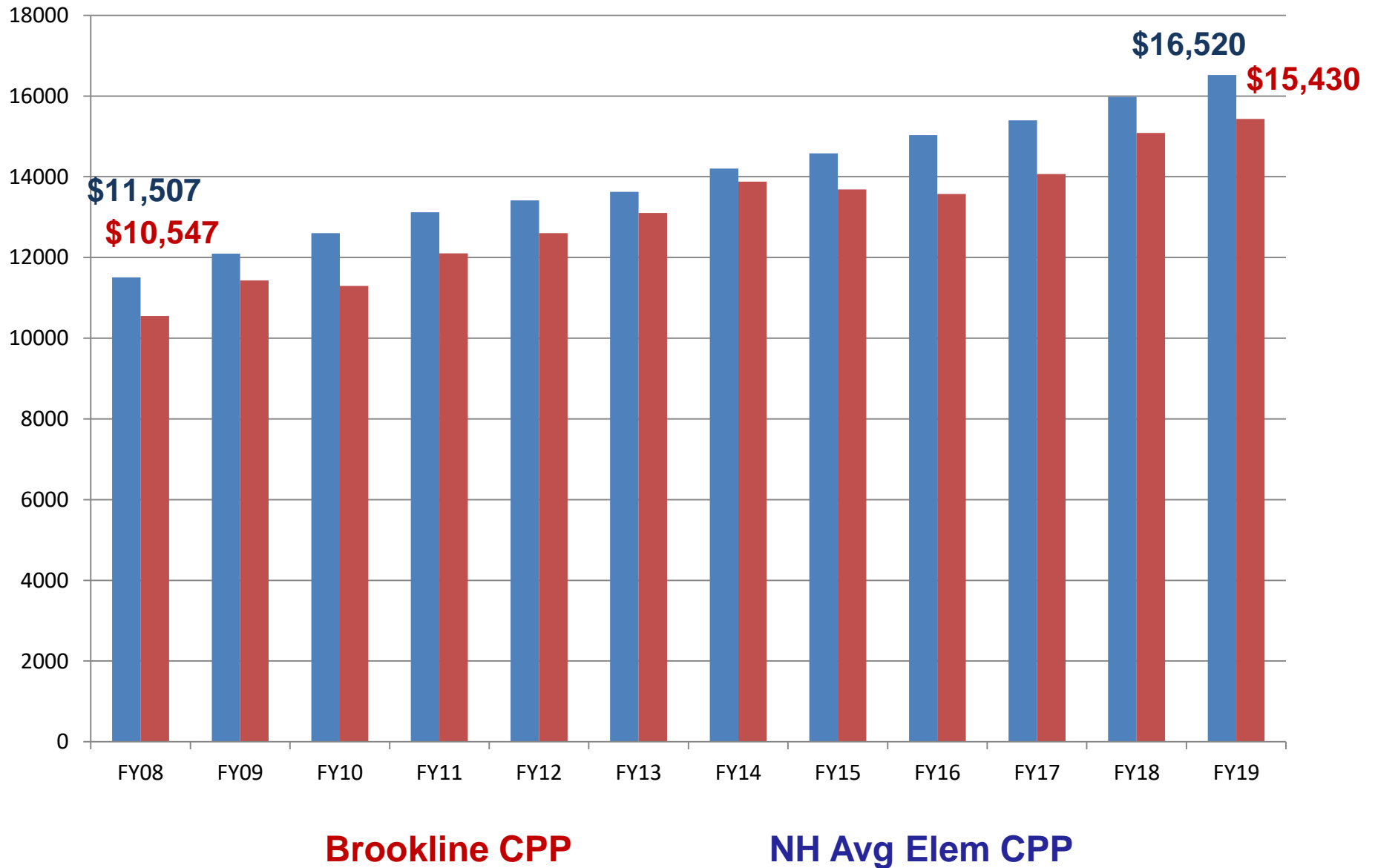
Business Administrator – Kelly Seeley

# Student Demographics

# BSD Enrollment History & Forecast



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



# **FY21 Warrant & Tax Info**



# Overview of Warrant

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

# Overview of Warrant

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

# 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
	<b>Total FY 2020 Proposed</b>	<b>\$10,247,733</b>	<b>\$10,208,185</b>

# 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	\$ 50,000	\$ 50,000	\$ 0	0%
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%
<b>Total</b>	<b>\$ 897,693</b>	<b>\$ 633,600</b>	<b>\$-264,093</b>	<b>-30%</b>

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%
<b>One-time FY21 Grant</b>	<b>N/A</b>	<b>\$ 591,264</b>	<b>\$ 591,264</b>	
Local Revenues	\$ 897,693	\$ 633,600	\$-264,093	-30%
<b>Total Appropriation</b>	<b>\$ 3,366,984</b>	<b>\$ 3,795,230</b>	<b>\$ 428,246</b>	<b>13%</b>

\*Kindergarten Aid appears in Adequacy Aid in FY21

# BSD Tax Rate Info

<b>Assumes all Articles Approved as Written</b>	<b>Tax Year 2019 (BSD FY20)</b>	<b>Tax Year 2020 (BSD FY21)</b>	<b>% Change</b>
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%
<b>Total BSD Rate</b>	<b>\$ 11.28</b>	<b>\$ 10.43</b>	<b>-7.5%</b>

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
<b>Total</b>	<b>\$480,677</b>

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:

<b>Increases</b>	<b># of Teachers</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
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%
				<b>Total FY21 Increase: \$8,038</b>				<b>Total FY22 Increase: \$22,797</b>				<b>Total FY23 Increase: \$15,678</b>				
				*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

## 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
<b>Totals</b>	<b>\$146,163</b>	<b>\$170,569</b>	<b>\$163,945</b>	<b>\$480,677</b>

# 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.**

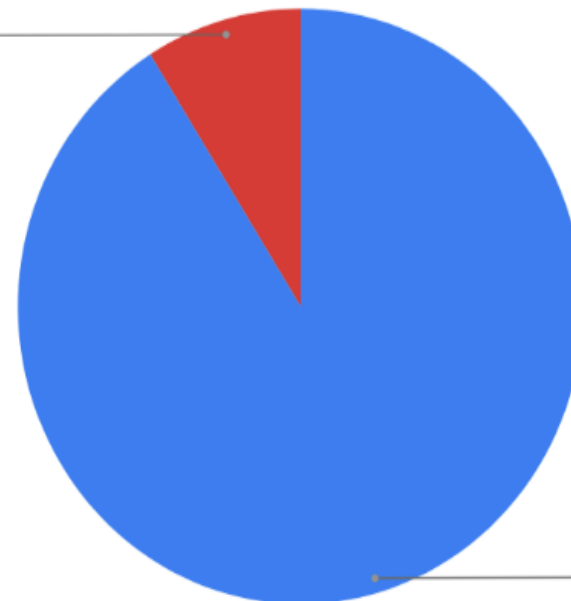
**Estimated Net Tax Impact - \$0.13/\$1,000**

# 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 2017

# 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%	HESSA/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
<b>Net Budget Change</b>	<b>-\$360,557</b>	<b>-3.7%</b>	

# Article 4: Operating Budget

## FY21 Default Budget Summary

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

# FY21 Default Budget Details

## Required by Law OR Contracted Increases/Decreases:

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

# 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

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

# 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
<b>Total</b>	<b>\$ 72,000</b>

# 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, 2021 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

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

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

# Article 8: SAU Budget

## SAU-Wide Facilities Director

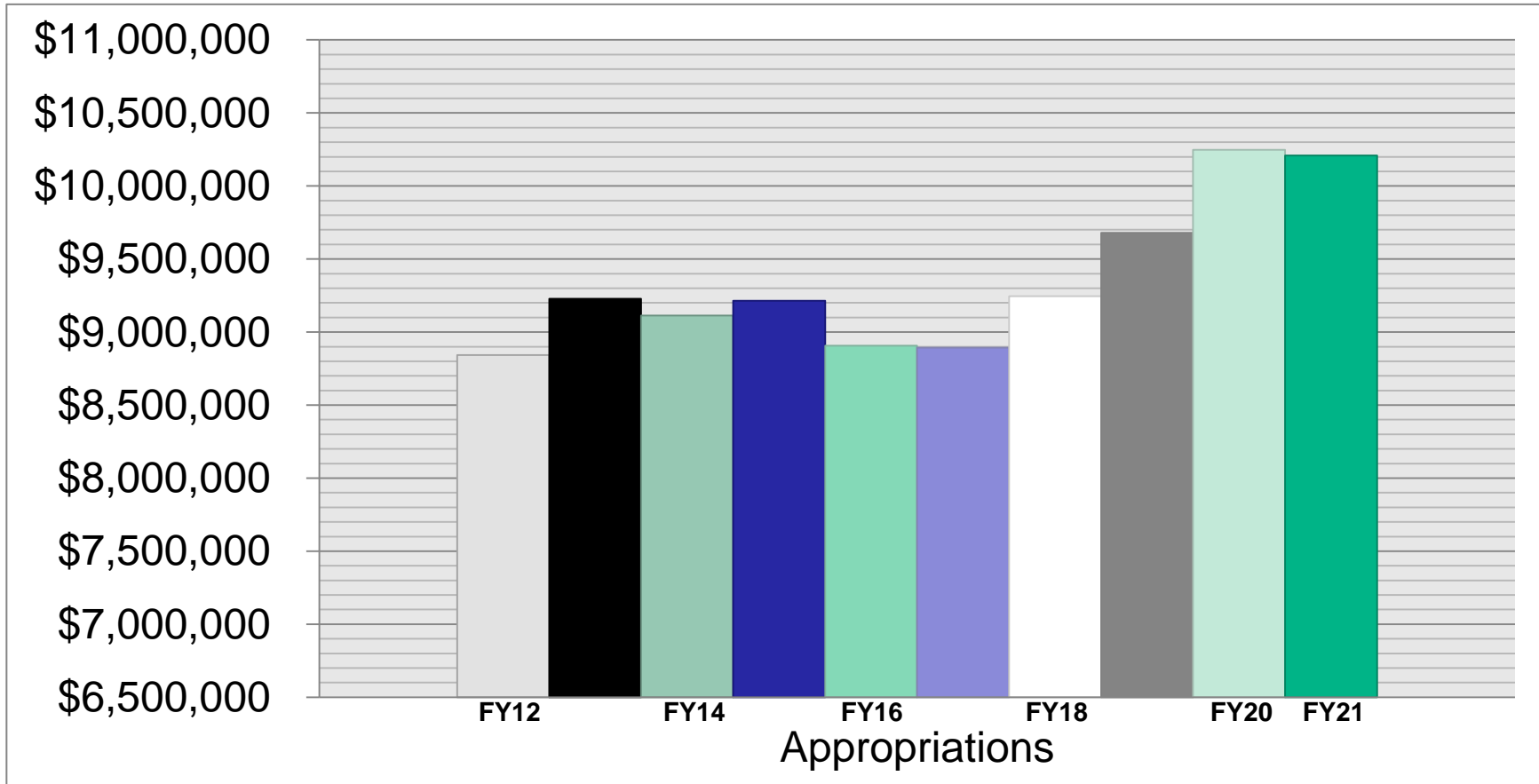
### Responsibilities:

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

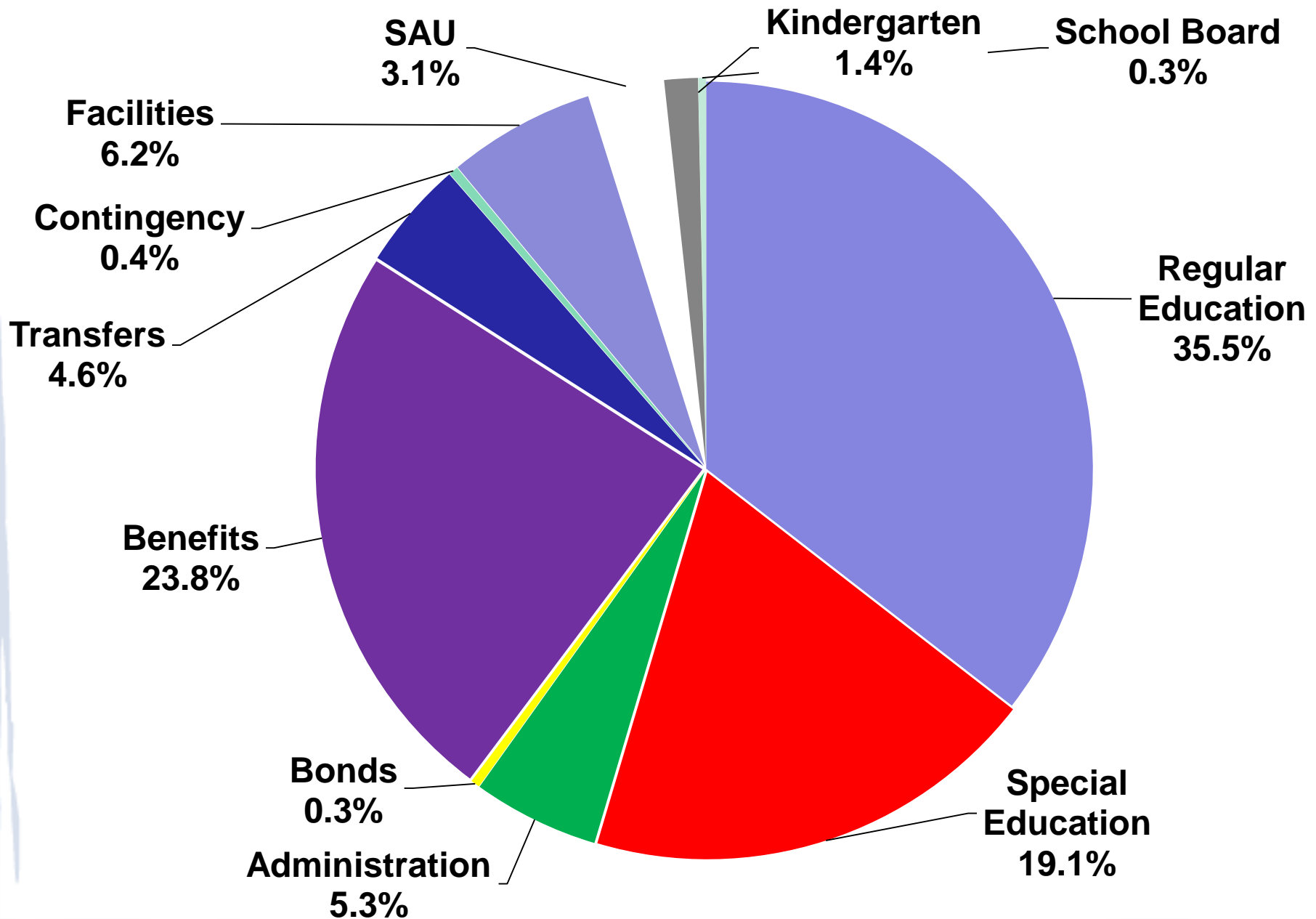
### Benefits:

- 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%
	<b>\$9,663,059</b>	<b>\$10,247,733</b>	<b>\$10,208,184</b>	<b>-0.4%</b>

Teacher/Support Warrant Articles incorporated into category totals



**THANK YOU!**