

Brookline School Board  
Wednesday, May 26, 2021  
Captain Samuel Douglass Academy  
6:00 PM

All Times are estimates and subject to change without notice

- 6:00 Call to Order
- 6:05 SAU Committee Appointments by Board Chair
  - SAU Compensation Committee
  - SAU Rent Evaluation Committee
  - SAU Health Insurance Study Group
- 6:15 Agenda adjustments  
Correspondence/Resignations/Nominations  
Approval of Minutes – April, 2021
- 6:20 Public Input
- 6:30 Principal's report
- 6:45 Discussion
  - Facilities Committee update
  - Mask update
  - Revenue and Expense report – unreserved fund balance
- 7:05 **Deliberations**
  - **To authorize the Superintendent to hire, accept resignations and terminate employment until the September Board meeting**
  - **To see what action, if any, the Board will take regarding the use of the unreserved fund balance**
  - **To see what action the Board will take regarding the Superintendent's recommendation for staffing based on enrollment projections and Board education specifications**
- 7:15 Workshop - Informational update – Superintendent's update Diversity, Equity, Inclusion
- 8:00 Non-public under RSA 91-A: 3II (a) Compensation and/or (c) reputation
- 8:15 Motion to adjourn

# Brookline School Administrator's Report

May 26, 2021

## Calendar, Events, Programs

June 17th - Grade 6 Graduation

June 18th - Last Student Day and School Celebrations

## Brookline Administrator's Report

### BSD:

- NH SAS Update
- Aimsweb Plus Update
- RMMS Eagle Scout Project Update
- CSDA Eagle Scout Project Update
- Graduation Update

<b>21-22 Brookline Enrollment (Tech Planning) Projections for School year 21-22</b>									
	Pre K-3	Pre 4	K	1	2	3	4	5	6
W/ current 2020-2021 enrollment as of 5/2021	12	12	73	75	71	78	88	81	79
Home schoolers committed				2	3	2	1	1	1
New Student				1	3	1			1
Out of district						3			1
<b>Projected Enrollment Total</b>				78	77	78	89	82	82
Divisor according to Policy IIB			17	17	20	20	23	23	23
Sections	12	12	4.29	4.58	3.85	3.9	3.87	3.57	3.57
Teacher/Class Size			4 = 18.25	4 = 19.5	4 = 19.25	4 = 19.5	4 = 22.25	4 = 20.50	4 = 20.50
Teacher/Class Size			5 = 14.6	5 = 15.6			5 = 17.8		

**Brookline School District**

**FY21**

**as of 05/10/2021**

<b>Expenses</b>				
<b>Description</b>	<b>Budget</b>	<b>YTD Expense</b>	<b>Encumbered</b>	<b>Balance</b>
Regular Education	\$ 2,730,922	\$ 1,895,527	\$ 737,503	\$ 97,892
Special Education	\$ 1,351,207	\$ 925,831	\$ 417,207	\$ 8,169
Student Support Services	\$ 657,391	\$ 505,097	\$ 181,190	\$ (28,897)
Instructional Staff Support	\$ 228,723	\$ 113,145	\$ 66,943	\$ 48,634
School Board/SAU Assessment	\$ 392,885	\$ 322,034	\$ 38,382	\$ 32,469
School Administration	\$ 518,447	\$ 409,078	\$ 76,955	\$ 32,415
Facilities	\$ 691,583	\$ 543,188	\$ 166,185	\$ (17,791)
Transportation	\$ 573,304	\$ 400,486	\$ 112,893	\$ 59,925
Benefits	\$ 2,463,458	\$ 1,709,272	\$ 656,223	\$ 97,963
Debt Service	\$ 38,500	\$ 38,500	\$ -	\$ -
Transfers	\$ 465,000	\$ 448,042	\$ 16,958	\$ -
<b>TOTAL</b>	<b>\$ 10,111,420</b>	<b>\$ 7,310,200</b>	<b>\$ 2,470,439</b>	<b>\$ 330,780</b>
Plus FY20 Expense Carryover	\$ 121,419	\$ 44,056	\$ 23,176	\$ 54,187
<b>TOTAL FY20 + FY21</b>	<b>\$ 10,232,839</b>	<b>\$ 7,354,256</b>	<b>\$ 2,493,615</b>	<b>\$ 384,967</b>

<b>Revenue</b>				
<b>Description</b>	<b>Budget</b>	<b>YTD Revenue</b>	<b>Expected</b>	<b>In Excess of Budget</b>
Local Property Tax	\$ 5,898,356	\$ 5,898,356		\$ (0)
Local Impact Fees	\$ 13,000	\$ 36,519		\$ 23,519
Adequacy Aid Grant/Tax	\$ 3,210,223	\$ 2,884,295	\$ 325,928	\$ -
<b>State</b>				
Special Education Aid	\$ 56,910	\$ 68,818	\$ -	\$ 11,908
Building Aid	\$ -		\$ -	\$ -
Food Service	\$ 2,100	\$ 2,300	\$ -	\$ 200
<b>Federal</b>				
Grants	\$ 195,000	\$ 178,042	\$ 16,958	\$ -
Food Service	\$ 40,500	\$ 166,131	\$ -	\$ 125,631
Medicaid	\$ -	\$ 19,430	\$ -	\$ 19,430
<b>Local</b>				
Tuition	\$ 13,000	\$ 12,240	\$ 2,160	\$ 1,400
Other	\$ 5,000	\$ 60,059		\$ 55,059
Food Service Sales	\$ 127,400	\$ 1,569	\$ -	\$ (125,831)
FY20 Expense Carryover	\$ 121,419		\$ 67,232	\$ (54,187)
Less: Contingency Fund FY21	\$ 40,000		\$ 40,000	\$ -
Less: Facilities Maint. Fund FY21	\$ 75,000		\$ 75,000	\$ -
Less: Special Education Fund FY21	\$ 25,000		\$ 25,000	\$ -
Fund Balance to Reduce Taxes FY21	\$ 409,731		\$ 409,731	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 10,232,639</b>	<b>\$ 9,327,758</b>	<b>\$ 962,009</b>	<b>\$ 57,128</b>

Total Expense Balance \$ 384,967

Total Revenue Balance \$ 57,128

Unreserved Fund Balance \$ 442,095

**Anticipated Reductions to Unreserved Fund Balance**

<b>Estimated Needs for FY22</b>	
Maint. Trust	\$ 75,000
Spec Ed Trust	\$ 25,000
Contingency	\$ 40,000
Retained Fund Balance	\$ 129,519 Maximum
<b>Total Reductions</b>	<b>\$ 269,519</b>

**Projected Fund Balance \$ 172,576**

<b><i>Explanation of budget balances on current expense report</i></b>			
<b><i>5/10/2021</i></b>			
<b>Function</b>	<b>Description</b>	<b>Current Balance</b>	<b>Notes</b>
1100	Regular Education	\$ 97,892	New hire salary savings
1200	Special Education	\$ 8,169	Lower salary expense offset by anticipated contracted services
2100	Student Support Services	\$ (28,897)	Increase in BCBA costs
2200	Instructional Staff Support	\$ 48,634	New hire salary savings
2300	School Board/SAU Assessment	\$ 32,469	Contingency fund unused; increase in annual meeting expense
2400	School Administration	\$ 32,415	New hire salary savings
2600	Facilities	\$ (17,791)	Covid-19 expense Dec-Jun
2700	Transportation	\$ 59,925	Bus route correction
2900	Benefits	\$ 97,963	Health insurance choices and lower salary associated benefits
5100	Debt Service	\$ -	
5200	Transfers	\$ -	
		<b>\$ 330,780</b>	

<b><i>General explanation of what is included in each account category</i></b>		
<b>Function</b>	<b>Description</b>	<b>Includes</b>
1100	Regular Education	Teacher salaries and teaching materials
1200	Special Education	Teacher salaries, teaching materials, ESY, out-of-district tuition
2100	Student Support Services	Guidance, nurse, psychologist, OT, teaching/testing supplies, contracted services
2200	Instructional Staff Support	Professional development, librarian, library supplies, computer equipment
2300	School Board/Assessment	Assessment, school board expense, annual meeting expense, legal expense
2400	School Administration	Administrator & secretarial salaries, copiers, telephone, hardware/software support contracts, site licensing, consulting, network services, office supplies
2600	Facilities	Custodial/maintenance salaries, snow plowing, mowing, building repairs, heating oil, electric, janitorial supplies, property/liability insurance
2700	Transportation	Bus transportation, fuel
2900	Benefits	Health and dental insurance, taxes, NHRS, Life/LTD, workers comp & unemployment
4000	Site Improvement	Site improvements including architectural fees
5100	Bonds	Principal and interest payments on bonds
5200	Transfers	Accounting line that reflects voted warrant articles covered by fund balance + grant and food service expense

Proposed Use of Anticipated Year End Fund Balance		
Accelerated Project List by Priority	Proposed Budget Yr	Estimated Cost
<b>Priority #1</b>		
<b>RMMS/CSDA Building Evaluation/Recommendations</b>		
	Upcoming Enrollment Increases - Several options to be presented	New \$ 30,000
	Brookline Workforce Housing potential enrollment increases	
	Potential Preschool enrollment increases	
<b>Priority #1 Total</b>		<b>\$ 30,000</b>
<b>Priority #2</b>		
<b>Parking Lot Resurfacing</b>		
	RMMS	FY23 \$ 19,500
	CSDA	FY23 \$ 22,000
<b>Priority #2 Total</b>		<b>\$ 41,500</b>
<b>Priority #3</b>		
<b>CSDA Flooring-Student Services</b>		FY23 \$ 17,000
<b>Priority #3 Total</b>		<b>\$ 17,000</b>
<b>Priority #4</b>		
<b>CSDA Fire Panel</b>		FY23 \$ 42,000
<b>Priority #2 Total</b>		<b>\$ 42,000</b>
<b>Grand Total of Choices</b>		<b>\$ 130,500</b>