

**Brookline School
District
Deliberative Session**

February 7, 2024

Captain Samuel Douglass Academy

Brookline School Board

Chair – Ken Haag

Vice Chair – Colleen Micavich

Secretary – Tracy Perry

Member – Kelly Zakar

Member – Alyson Manion

SAU Administration

Superintendent – Andrew Corey

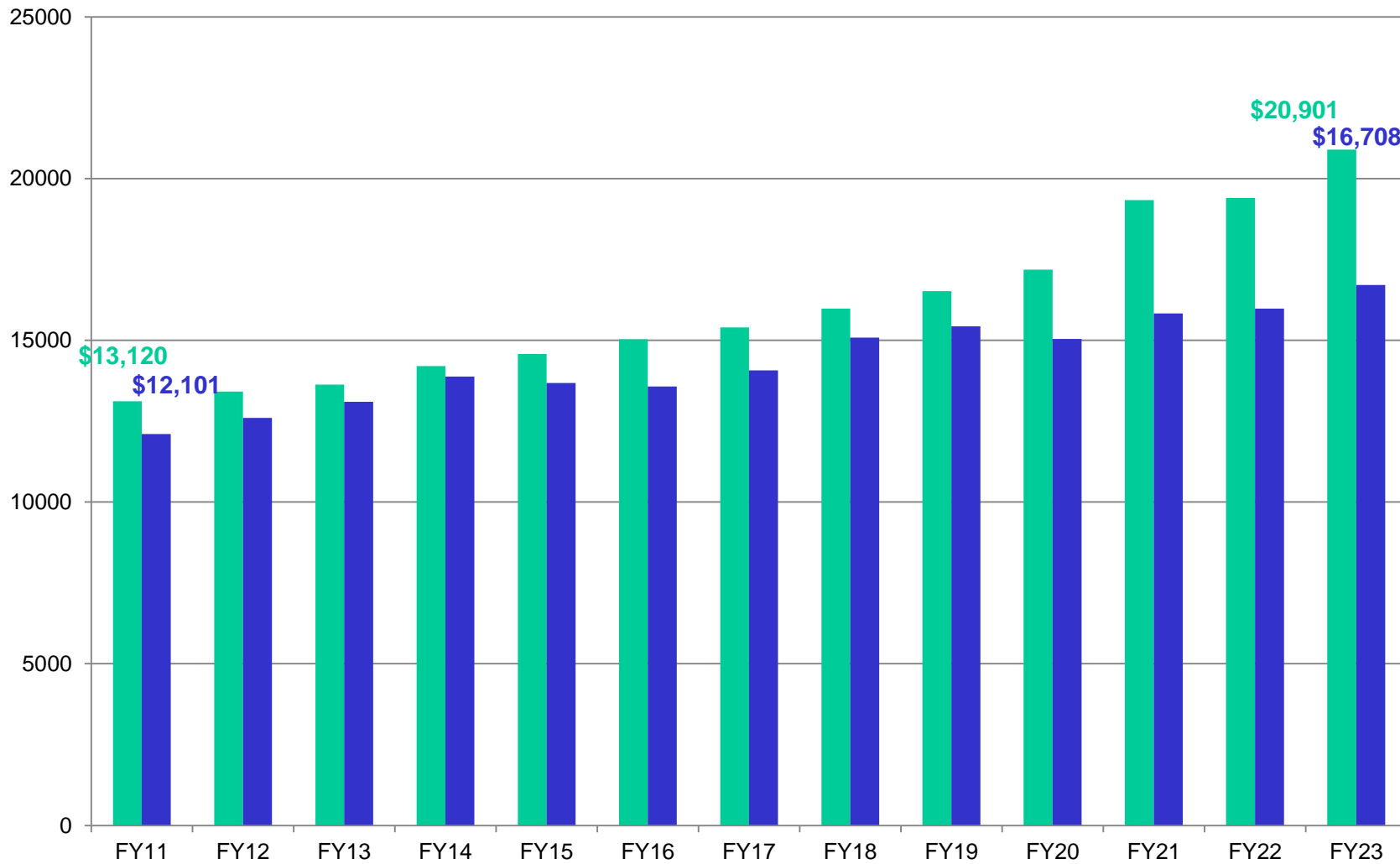
Assistant Superintendent – Gina Bergskaug

Director of Student Services – Lauren DiGennaro

Business Administrator – Kelly Seeley

Student Demographics

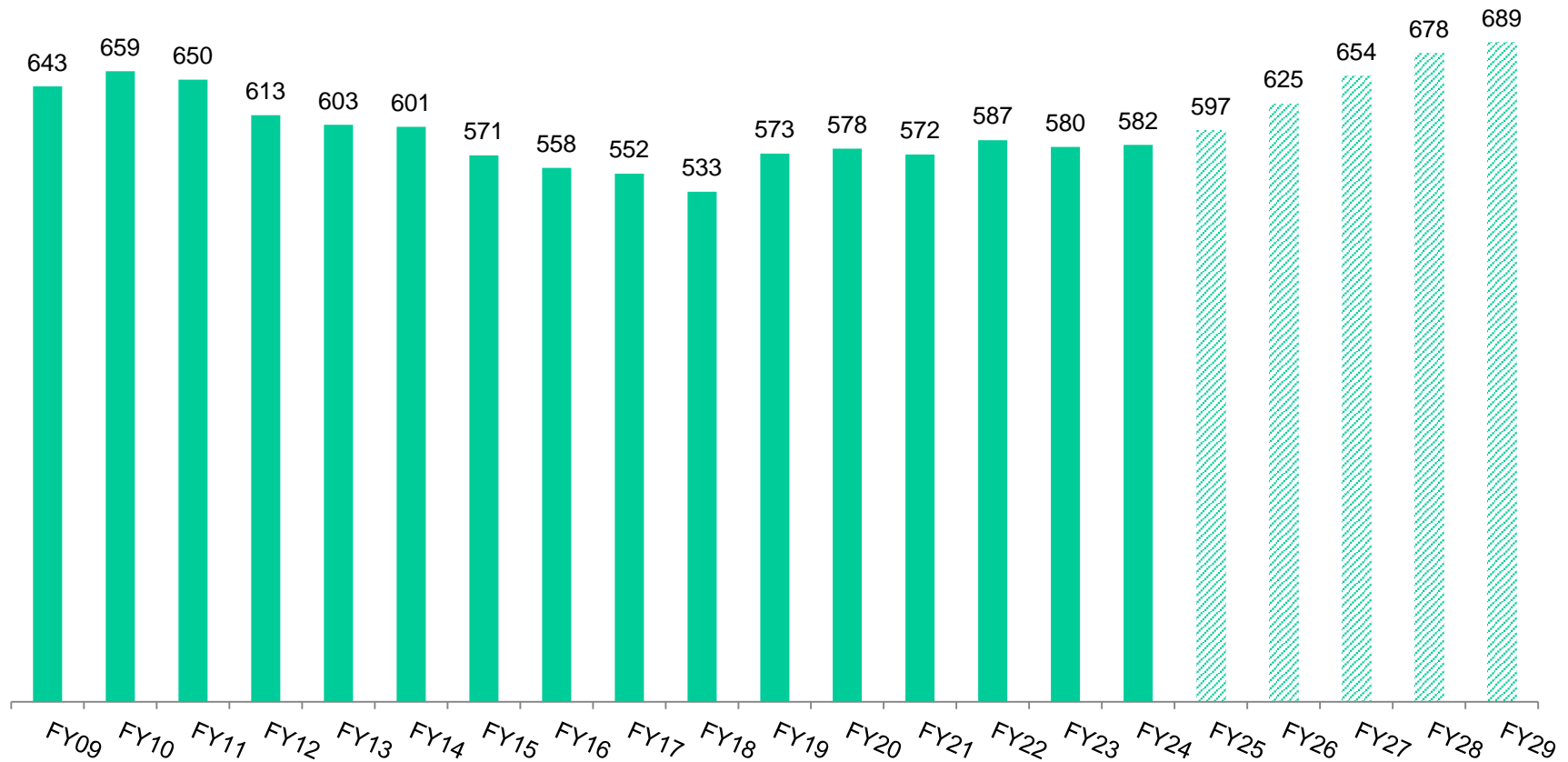
BSD Cost Per Pupil (CPP) vs NH Avg. CPP



Brookline CPP

NH Avg Elem CPP

BSD Enrollment History & Forecast



 **Actual**

 **5-Year Projection**

FY25 Warrant & Tax Info

Overview of Warrant

Article 1 Elections	Clerk, Treasurer, Moderator – 1yr One School Board Member – 3yrs	Filing Dates: 1/24/24 – 2/2/24
Article 2 Support Staff Contract	\$93,370	Year 3 Adjustment
Article 3 Operating Budget	\$11,970,361	Increase of 3.9%
Article 4 SAU Budget	\$473,655	Pending Voter Approval at District Meetings
Article 5 Maintenance Trust	\$156,000	Reserve for unexpected expense
Total FY 2025 Proposed	\$12,693,386	Increase of 4.5%

FY24 vs. FY25

Article	Description	FY24	FY25	
2	Teacher Contract	\$241,337	\$0	
2	Add'l Support Staff Contract	\$0	\$93,370	
3	Operating Budget	\$11,283,450	\$11,970,361	
4	SAU Budget	\$446,191	\$476,655	
5	Special Ed Trust	\$25,000	\$0	
6/5	Maintenance Trust	\$155,000	\$156,000	
	Total Proposed Budget	\$12,150,978	\$12,693,385	

FY25 Local Revenue

Description	FY24 (Estimate)	FY25 (Proposed)	\$ Diff	% Diff
Tuition-Preschool	\$ 19,000	\$ 18,000	-\$ 1,000	-5.3%
Earnings	\$ 10,000	\$ 10,000	\$0	0 %
Food Service	\$ 165,000	\$ 165,000	\$0	0 %
Special Ed Aid	\$ 249,610	\$ 175,000	-\$74,610	-29.9 %
Grants	\$ 190,000	\$ 190,000	\$0	0%
Voted Fund Balance	\$ 55,000	\$ 156,000	\$101,000	183.6%
Medicaid	\$ 5,000	\$ 5,000	\$0	0%
Fund Bal. to Reduce Taxes	\$ 20,387	\$ 50,000	\$29,613	145.3%
Other	\$ 20,947	\$ 20,000	-\$947	-4.5%
Total	\$ 734,944	\$ 789,000	\$54,056	7.4%

FY25 State Aid Estimates

Description	FY24	FY25	\$ Diff	% Diff
Adequacy Aid	\$ 2,329,925	\$ 2,358,349	\$28,424	1.2%
Retained Tax	\$ 651,248	\$ 672,077	\$20,828	3.2%
Total State Aid	\$ 2,981,173	\$ 3,030,426	\$49,252	1.7%

BSD Tax Rate Info

Assumes all Articles Approved as Written	Tax Year 2023 (BSD FY24)	Tax Year 2024 (BSD FY25)	% Diff
Operating Budget	\$11,283,450	\$11,970,361	
Warrant Articles	\$ 867,528	\$ 723,025	
-Local Revenue	\$ 734,944	\$ 789,000	
-State Aid Grant	\$ 2,329,925	\$ 2,358,349	
-Retained State Tax	\$ 651,248	\$ 672,077	
= Total Tax Effort	\$ 8,434,861	\$ 8,873,960	
BSD Tax Rate	\$ 7.38	\$ 7.61	3.1%
BSD State Tax Rate	\$ 0.58	\$ 0.58	0%
Total BSD Rate	\$ 7.96	\$ 8.19	2.9%

Assumes 2% increase in Brookline tax base

FY25 Warrant Articles

Article 2: Support Staff Contract

To see if the Brookline School District will vote to approve the cost of items included in year three of 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 already approved 2024-2025 staffing levels:

<u>Fiscal Year</u>	<u>Estimated Additional Increase</u>
2024-2025	\$93,370
2025-2026	\$ 7,100
Total Additional Increase: \$100,470	

and further to raise and appropriate an additional sum of **\$93,370** for the third fiscal year (2024-2025 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 the already approved 2024-2025 staffing levels. **The School Board recommends this article 4-0-0. The Finance Committee recommends this article 3-0-0.**

Estimated Net Tax Impact - \$0.08/\$1,000

Article 2: Support Staff Contract

Why is this increase needed?

- Current wages are not competitive – unable to hire paras and food service workers
- In FY24 had to contract with agencies for several paras at 3 times the cost of hiring a para

FY24 Starting wages for all three districts:

	<u>BSD</u>	<u>HSD</u>	<u>Coop</u>
Paras	\$14.70	\$16.68	\$16.68
Food Service	\$13.23	\$15.50	\$15.50

FY25 Starting wages once BSD increase is applied:

	<u>BSD</u>	<u>HSD</u>	<u>Coop</u>
Paras	\$16.40	\$17.43	\$17.26
Food Service	\$15.24	\$16.20	\$16.04

Article 2: Support Staff Contract

Financial Details of Support Staff Contract

Financial Changes to CBA	Year One	Year Two	Year Three	Year Four
Wages-Step Increase + Targeted Table Adjustments	\$54,424			
Wages-Step Increase + 5% Table Increase		\$51,056		
Wages-Step Increase + 4% Table Increase			\$37,141	\$46,043
RBT Certification Stipend	\$ 2,400			
One Add'l Para Day Prior to Student First Day	\$ 1,475		\$ 1,475	
One Add'l Holiday		\$ 3,464		
Longevity Bonus		\$ 4,000		
Original Totals	\$58,299	\$58,520	\$38,616	\$46,043
FY25/FY26 Additional Increases			\$93,370	\$7,100
Totals with New Increases	\$58,299	\$58,520	\$131,986	\$53,143

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 **\$11,970,361**. Should this article be defeated, the default budget shall be **\$11,771,665** 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 4-0-0. The Finance Committee recommends this article 3-0-0.**

Estimated Net Tax Impact - \$6.99/\$1,000

Article 3: Operating Budget

Key Budget Changes

	FY24 Budget	FY25 Budget	\$ Change	% Change
Op Budget	11,524,787	\$11,970,361	\$445,574	3.9%

FY25 New Items Requests:

(See New Items Spreadsheet)

- Academics: \$44,190
- Regular Ed Personnel: \$122,492
- Special Ed Personnel: \$136,086
- Computer Equipment Replacement: \$42,390
- Shared Services/Software: \$5,000
- Facilities/Safety: \$28,000

Total: \$378,158

Article 3: Operating Budget

Description	Major Changes	Reason
Special Ed-Contracted Svcs	-\$135,112	Program Needs
Special Ed-Out-of-District Tuition	-\$113,843	Program Needs
Special Ed-Out-of-District Services	-\$41,122	Program Needs
Classroom Teachers (1 new teacher)	\$246,191	Per CBA
Special Ed-New Positions	\$136,086	Program Needs
Special Ed-Transportation	\$69,876	Program Needs
Teacher Retirement	\$39,552	Per CBA
Health Insurance	\$38,019	Guaranteed Max Rate
Special Ed-Teachers/Paras	\$37,780	Program Needs
Major Changes Total	\$277,427	

Article 3: Operating Budget

FY25 Default Budget Summary

FY24 Adopted Operating Budget	\$11,524,787
Required by law OR Contracted Increases/Reductions	\$271,004
One-Time FY24 Expenses	-\$24,126
FY25 Default Budget	\$11,771,665

FY25 Default Budget Details

Required by Law OR Contracted Increases/Decreases:

Wages/Benefits	\$219,886
Special Ed Services/Transportation	-\$36,428
Health/Dental/FICA/NHRS	\$77,318
Reg Ed Transportation	\$8,400
Reg Ed Contracted Services	\$1,828
Various other small amounts	\$0

FY25 Default Budget Potential Cuts

What would be cut if the Default Budget passed?

- **Teaching positions (at least 1.5 FTE) (results in class size increases) – \$143,704**
- **SEL Curriculum - \$15,000**
- **MTSS Social Worker/Behavior Specialist - \$14,992**
- **Playground safety upgrades - \$25,000**

Total Cuts: \$198,696

Article 4: SAU Budget

Shall the voters of the Brookline School District adopt a school administrative unit budget of \$2,377,762 for the forthcoming fiscal year in which \$473,655 is assigned to the school budget of this school district? This year's adjusted budget of \$2,356,823 with \$469,484 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 4-0-0. The Finance Committee does NOT recommend this article 2-1-0.**

Estimated Net Tax Impact - \$0.41/\$1,000

Article 4: SAU Budget

FY24 Budget	FY25 Proposed Budget	\$ Change	% Change	FY25 Adjusted Budget
\$2,268,374	\$2,434,995	\$166,621	7.4%	\$2,386,056

Major Budget Drivers	Increase over FY24 Budget	Details
Salaries	+\$81,980	<ul style="list-style-type: none"> Includes \$37,962 Board approved salary adjustments for FY24 Includes \$20,033 merit bonus pool increase based on historical trend Includes 3% salary increases
Benefits	+\$70,839	<ul style="list-style-type: none"> Includes Guaranteed Maximum Increases for Health (18.6%) and Dental (4.7%)

Article 5: Maintenance Trust

To see if the school district will vote to raise and appropriate a sum of up to **\$156,000** to be added to the previously established School Facilities Maintenance Trust Fund from the June 30th unassigned fund balance (surplus). **The School Board recommends this article 4-0-0. The Finance Committee recommends this article 3-0-0.**

Estimated Tax Impact: Foregoing a potential rate reduction of \$0.13/\$1,000.

Article 5: Maintenance Trust

Maintenance Trust Status

FY24 Ending Balance	\$ 30,657
FY25 Replenishment	\$ 156,000
FY25 Proposed Use	\$ 106,000
FY25 Anticipated Ending Balance	\$ 80,657

Article 5: Maintenance Trust

FY25 Proposed Use

Description	Estimated Cost
RMMS Intercom/Bells/Phone-EOL Yr 1 of 2	\$ 45,000
CSDA Door Frame Replacements – Phase 3	\$ 10,000
RMMS Kitchen Area Roof Replacement-EOL	\$ 25,000
CSDA Panic/Burglar Alarm Replacement-EOL	\$ 15,000
RMMS Exterior Camera-Missing Coverage	\$ 7,000
CSDA Main Office Flooring Replacement-EOL	\$ 4,000
Total	\$ 106,000

Special Education Reserve Trust

Current Status

FY24 Current Balance	\$250,000
FY24 Anticipated Use	\$ 0
FY24 Anticipated Ending Balance	\$250,000
FY25 Replenishment	\$ 0
FY25 Anticipated Ending Balance	\$250,000

Goal: Maintain Balance at \$250,000

During the past two years, it was thought that we would need to use a portion of the Trust but the District was able to manage the costs so that the balance has remained untouched

Petition Warrant Articles

Article 6: Petition Warrant Article: To prevent taxpayer dollars from funding lobbyists, shall the Brookline School District zero out budget line item “Dues” 10.2310.810.00? **The School Board does NOT recommend this article 4-0-0. The Finance Committee does NOT recommend this article 1-0-2.**

Article 7: Petition Warrant Article: Shall the school district rescind the provisions of RSA 198:20-b “Appropriation for Unanticipated Funds Made Available During Year” so that the school board is required to hold a public hearing to accept or expend unanticipated money? **The School Board does NOT recommend this article 4-0-0.**

Article 8: Petition Warrant Article: 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 and return all unassigned general funds to taxpayers? **The School Board does NOT recommend this article 4-0-0. The Finance Committee does NOT recommend this article 3-0-0.**

Article 9: Petition Warrant Article: Shall the school district direct the Brookline School Board to cease the funding and use of Social Emotional Learning (SEL) curriculum and instruction in all of schools of the Brookline School District? **The School Board does NOT recommend this article 4-0-0.**

Article 10: 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 does NOT recommend this article 4-0-0.**



THANK YOU!