

**Brookline School
District
Public Hearing**

January 8, 2025

Richard Maghakian Memorial School

Brookline School Board

Chair – Colleen Micavich

Vice Chair – Tracy Perry

Secretary – Alyson Manion

Member – Kelly Zakar

Member – Johanna Shriver-Halligan

SAU Administration

Superintendent – Andrew Corey

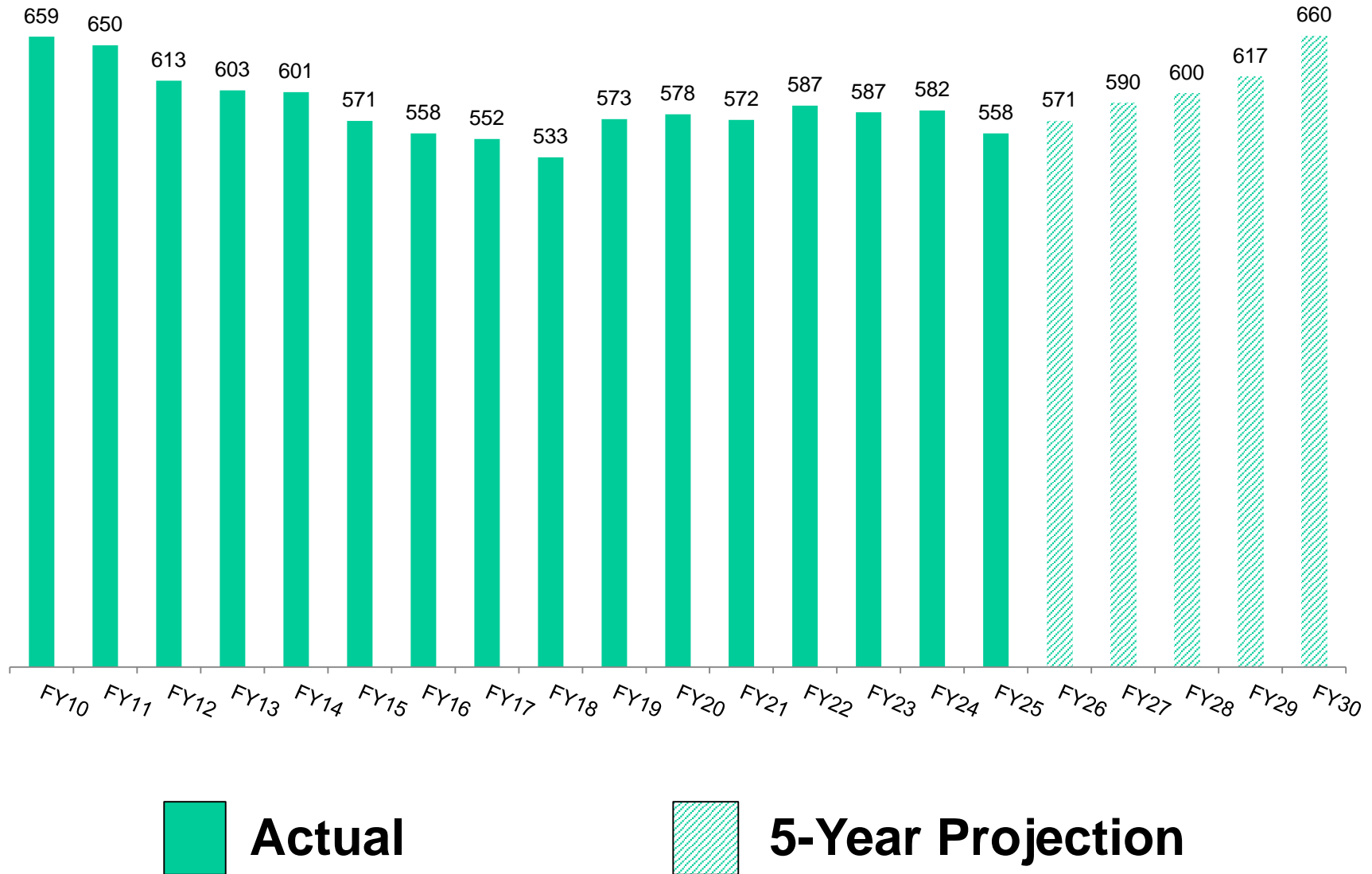
Assistant Superintendent – Gina Bergskaug

Director of Student Services – Lauren DiGennaro

Business Administrator – Kelly Seeley

Student Demographics

BSD Enrollment History & Forecast



FY26 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 2024 (BSD FY25)	Tax Year 2025 (BSD FY26)	% Diff
Operating Budget	\$ 11,970,361	\$ 12,911,654	7.86%
BESSA Warrant	\$ 93,370	\$ 0	
SAU Warrant	\$ 473,655	\$ 493,606	
Maintenance Exp. Trust	\$ 156,000	\$ 360,000	
Cost Savings Lease	\$ 0	\$ 90,565	
Plus FB Returned **	\$ 338,650	\$ 100,000	
Tax Cap Amount	\$ 13,032,036	\$ 13,955,825	7.09%*

*Must be 8% or less

**FB=Fund Balance Returned to Taxpayers

Overview of Warrant

Article 1 Elections	Clerk, Treasurer, Moderator – 1yr Two School Board Members – 3yrs	Filing Dates: 1/22/25 – 1/31/25
Article 2 CSDA Boiler, Controls, LED; RMMS Controls, LED Lease	\$90,565	CSDA Boiler/Controls – EOL LED Lights make the Cost Budget Neutral
Article 3 CSDA Boiler Lease Contingent on Article 2	\$51,013	If Passed, No Longer Budget Neutral
Article 4 Operating Budget	\$12,911,654	Increase of 7.0%
Article 5 SAU Budget	\$493,606	Pending Voter Approval at ALL District Meetings

Overview of Warrant

Article 6 Maintenance Trust	\$360,000	Reserve for unexpected expense
Article 7 Rescind Tax Cap	No FY26 Budget Impact	Tax Cap Rules have Changed
Article 8 Cooperative Study Committee	No FY26 Budget Impact	Feasibility of Joining The Hollis Brookline Cooperative School District
Article 9 PWA: Budget Cap	No FY26 Budget Impact	Voter Submitted Petition Warrant Article
Total FY 2026 Proposed	\$13,855,826	Increase of 9.2%

FY25 vs. FY26

Article	Description	FY25	FY26	
2	Add'l Support Staff Contract	\$93,370	\$0	
2	Boiler/Controls/LED Lease	\$0	\$90,565	
3	Contingent-Boiler	\$0	\$51,013	
3/4	Operating Budget	\$11,970,361	\$12,911,654	
4/5	SAU Budget	\$476,655	\$493,606	
5/6	Maintenance Trust	\$156,000	\$360,000	
	Total Proposed Budget	\$12,693,385	\$13,855,826	

FY26 Local Revenue

Description	FY25 (Estimate)	FY26 (Proposed)	\$ Diff	% Diff
Tuition-Preschool	\$ 24,000	\$ 24,000	\$0	0 %
Earnings	\$ 15,000	\$ 15,000	\$0	0 %
Food Service	\$ 165,000	\$ 165,000	\$0	0 %
Special Ed Aid	\$ 157,060	\$ 140,000	-\$17,060	-10.9 %
Grants	\$ 190,000	\$ 190,000	\$0	0 %
Voted Fund Balance	\$ 156,000	\$ 360,000	\$204,000	1.3 %
Medicaid	\$ 8,000	\$ 8,000	\$0	0 %
Fund Bal. to Reduce Taxes	\$ 338,650	\$ 100,000	-\$238,650	-0.7 %
Other	\$ 20,000	\$ 20,000	\$0	0 %
Total	\$ 1,073,710	\$ 1,022,000	-\$51,710	-4.8%

FY26 State Aid Estimates

Description	FY25	FY26	\$ Diff	% Diff
Adequacy Aid	\$ 2,360,099	\$ 2,220,326	-\$139,773	-5.9%
Retained Tax	\$ 673,232	\$ 661,879	-\$ 11,353	-1.7%
Total State Aid	\$ 3,033,331	\$ 2,882,205	-\$151,126	-5.0%

BSD Tax Rate Info

Assumes all Articles Approved as Written	Tax Year 2024 (BSD FY25)	Tax Year 2025 (BSD FY26)	% Diff
Operating Budget	\$11,970,361	\$12,911,654	
Warrant Articles	\$ 723,025	\$ 944,171	
-Local Revenue	\$ 1,073,710	\$ 1,022,000	
-State Aid Grant	\$ 2,360,099	\$ 2,220,326	
-Retained State Tax	\$ 673,232	\$ 661,879	
= Total Tax Effort	\$ 8,586,345	\$ 9,951,620	
BSD Tax Rate	\$ 7.42	\$ 8.43	13.6%
BSD State Tax Rate	\$ 0.59	\$ 0.57	3.4%
Total BSD Rate	\$ 8.01	\$ 9.00	12.4%

Assumes 2% increase in Brookline tax base

FY26 Warrant Articles

Article 2: Cost Saving Improvements

To see if the School District will vote to authorize the School Board to enter into a 20-year lease purchase agreement for \$1,131,750 to finance the acquisition and installation of energy conservation equipment (CSDA boilers and LED lighting and controls at both schools) and related building improvements at Captain Samuel Douglass Academy and Richard Maghakian Memorial School; and to raise and appropriate the sum of **\$90,565** for payments due under the lease purchase agreement during the 2025-2026 fiscal year; the annual lease payments over the 20-year term is estimated to be \$90,565 per year. This lease purchase agreement will contain an escape (non-appropriation) clause. (Majority vote required.) **The school board recommends the appropriation 0-0-0. The budget committee recommends this appropriation 0-0-0.**

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

Article 2: Cost Saving Improvements

Project Description	Building	Cost	Annual Energy Savings	Potential Rebates
End-of-Life Boiler Replacement & Associated Controls	CSDA	\$ 616,250	\$14,500	\$10,500
DDC Controls	RMMS	\$ 45,500	\$2,500	\$5,000
LED Lighting-Annual Cost Savings	CSDA & RMMS	\$ 470,000	\$31,000	\$70,000
Total		\$1,131,750	\$48,000	\$85,500

20 Yr Lease for \$1,131,750	\$ 90,565	1 st Yr Payment
Annual Energy Savings	\$ -48,000	
FY26 Potential Rebates	\$ -42,565	
Actual Impact to the Budget	\$ 0	

Article 3:

Contingent Lease Article

This article will be null and void if Article 2 passes. To see if the School District will vote to authorize the School Board to enter into a 15-year lease purchase agreement for \$616,250 to finance the acquisition and installation of boilers, controls and related building improvements at Captain Samuel Douglass Academy; and to raise and appropriate the sum of **\$51,013** for payments due under the lease purchase agreement during the 2025-2026 fiscal year; the annual lease payments over the 15-year term is estimated to be \$51,013 per year. This lease purchase agreement will contain an escape (non-appropriation) clause. (Majority vote required.) **The school board recommends the appropriation 0-0-0. The budget committee recommends this appropriation 0-0-0.**

Estimated Net Tax Impact - \$0.04/\$1,000

Article 3: Contingent Lease Article

Project Description	Building	Cost	Annual Energy Savings*	Potential Rebates
End-of-Life Boiler Replacement & Associated Controls	CSDA	\$ 616,250	\$14,500	\$10,500

15 Yr Lease for \$616,250	\$ 51,013	1 st Yr Payment
FY26 Energy Savings*	\$ -14,500	
FY26 Potential Rebates	<u>\$ -10,500</u>	
Actual Impact to the Budget	\$ 26,013	

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 \$12,911,654. Should this article be defeated, the default budget shall be **\$12,378,381**, 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. **The School Board recommends this article 0-0-0. The Finance Committee recommends this article 0-0-0.**

Estimated Tax Impact: \$7.63/\$1,000

Article 4: Operating Budget

Key Budget Changes

	FY25 Budget	FY26 Budget	\$ Change	% Change
Op Budget	12,063,731	\$12,911,654	\$847,923	7.0%

FY26 New Items Requests:

(See New Items Spreadsheet)

- Academics: \$96,860 (primarily Literacy Program – Year 2)
- Regular Ed Personnel: \$206,642 (2 critical positions)
- Special Ed Personnel: \$203,106 (5 critical positions)
- Computer Equipment Replacement: \$72,450 (Yr3 of 4yr Replacement Cycle)
- Shared Services/Software: \$4,280
- Facilities/Safety: \$177,700

Total: \$761,038

Article 4: Operating Budget

Description	Major Changes	Reason
Special Ed-Contracted Svcs	-\$263,920	Program Needs
Special Ed-Transportation	-\$185,956	Program Needs
Special Ed-Out-of-District Services	-\$119,081	Program Needs
Health Insurance	-\$110,064	Plan Choices
Special Ed-New Positions	\$203,106	Program Needs
Regular Ed-New Positions	\$186,212	Program Needs
Special Ed-Out-of-District Tuition	\$182,634	Program Needs
Classroom Teachers	\$168,646	Per CBA
Major Changes Total	\$61,577	

Article 4: Operating Budget

FY26 Default Budget Summary

FY25 Adopted Operating Budget	\$12,063,731
Required by law OR Contracted Increases/Reductions	\$339,361
One-Time FY25 Expenses	-\$24,711
FY26 Default Budget	\$12,378,381

FY26 Default Budget Details

Required by Law OR Contracted Increases/Decreases:

Wages/Benefits	\$648,735
Special Ed Services/Transportation	-\$381,323
Health/Dental/FICA/NHRS	\$35,235
Reg Ed Transportation	\$9,248
Reg Ed Contracted Services	\$2,755
Various other small amounts	\$0

FY26 Default Budget-Potential Cuts

What would be cut if the Default Budget passed?

- **Academic Positions**
 - **PK Coordinator - \$35,000** (to manage growing program)
 - **Environmental Science - \$93,106** (to provide schedule/CBA requirements)
 - **School Psychologist - \$93,106** (needed for testing & services)
 - **Interventionist - \$93,106** (to support student learning needs)
- **Reading Literacy Program - \$60,000** (Year 2 of program)
- **SAU-Wide Walkies - \$19,200** (for safety)
- **Grade 6 Annual Culminating Experiential Experience - \$13,000** (provided from the UNH Browne Center)
- **ADA Access for Soccer Field - \$20,000** (not in use due accessibility issues)
- **Life Skills Renovation - \$45,000** (needed to meet the needs of special ed students)
- **Replacement Tables, Doors & Flooring - \$46,000** (end of life replacements)
- **Counter Lamination, Portable Skirting, Painting - \$15,755** (end of life replacements)

Total Cuts: \$533,273

Article 5: SAU Budget

Shall the voters of the Brookline School District adopt a school administrative unit budget of \$2,438,355 for the forthcoming fiscal year in which **\$493,606** is assigned to the school budget of this school district? This year's adjusted budget of \$2,389,654 with \$483,748 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 0-0-0. The Finance Committee recommends this article 0-0-0.**

Estimated Net Tax Impact - \$0.42/\$1,000

Article 5: SAU Budget

FY25 Budget	FY26 Proposed Budget	\$ Change	% Change	FY26 Adjusted Budget
\$2,434,995	\$2,447,505	\$12,510	0.5%	\$2,398,804

Major Budget Drivers	Increase over FY25 Budget	Details
Salaries & Benefits	+\$6,870	<ul style="list-style-type: none"> • Savings: -\$31,068 in Superintendent & Asst. Superintendent transition wages • Savings: -\$27,885 in NHRS costs • Increases: \$31,693 in proposed benefit increases • Includes 4% salary increases

Article 6: Maintenance Trust

To see if the school district will vote to raise and appropriate a sum of up to **\$360,000** 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 0-0-0. The Finance Committee recommends this article 0-0-0.

Estimated Tax Impact: Foregoing a potential rate reduction of \$0.30/\$1,000.

Article 6: Maintenance Trust

Maintenance Trust Status

FY25 Ending Balance	\$ 33,317
FY26 Replenishment	\$ 360,000
FY26 Proposed Use	\$ 339,000
FY26 Anticipated Ending Balance	\$ 54,317

Article 5: Maintenance Trust

FY26 Proposed Use

Description	Estimated Cost
RMMS Intercom/Bells/Phone-EOL Yr 2 of 2	\$ 50,000
CSDA - Create Step Program Spaces	\$ 104,000
RMMS Bathroom Renovations-Phase I	\$ 100,000
RMMS Roof Replacement-Milford Street	\$ 85,000
Total	\$ 339,000

Article 7: Rescind Tax Cap

Shall we rescind the provisions of RSA 32:5-b, known as the tax cap, as adopted by the Brookline School District on March 12, 2019, so that there will no longer be a limit on increases to the recommended budget in the amount to be raised by local taxes? (3/5 majority vote required). **The School Board recommends this article 0-0-0. The Finance Committee recommends this article 0-0-0.**

Article 8: Cooperative Study Committee

Shall the voters of the Brookline School District form a cooperative study committee to study the advisability of fully joining the Hollis-Brookline Cooperative School District, and to submit a report of its findings and recommendations to the Brookline School Board. **The School Board recommends this article 0-0-0. The Finance Committee recommends this article 0-0-0.**

Article 9: Petition Warrant Article

Shall we adopt the provisions of RSA 32:5-d, and implement a budget cap whereby the school board (or budget committee) shall not submit a recommended budget that is higher than 25,000 dollars per pupil cost times the average daily membership in residence of the school district as of October 1 of the year immediately preceding the proposed budget year plus an annual increase for inflation using CPI-U for the Boston-Cambridge-Newton MA-NH area published by the U.S. Bureau of Labor Statistics as of January 1. Requires a 3/5ths majority of the school district. **The School Board recommends this article 0-0-0. The Finance Committee recommends this article 0-0-0.**



THANK YOU!