

**Brookline School  
District  
Deliberative Session**

**February 5, 2025**

**Captain Samuel Douglass Academy**

# 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

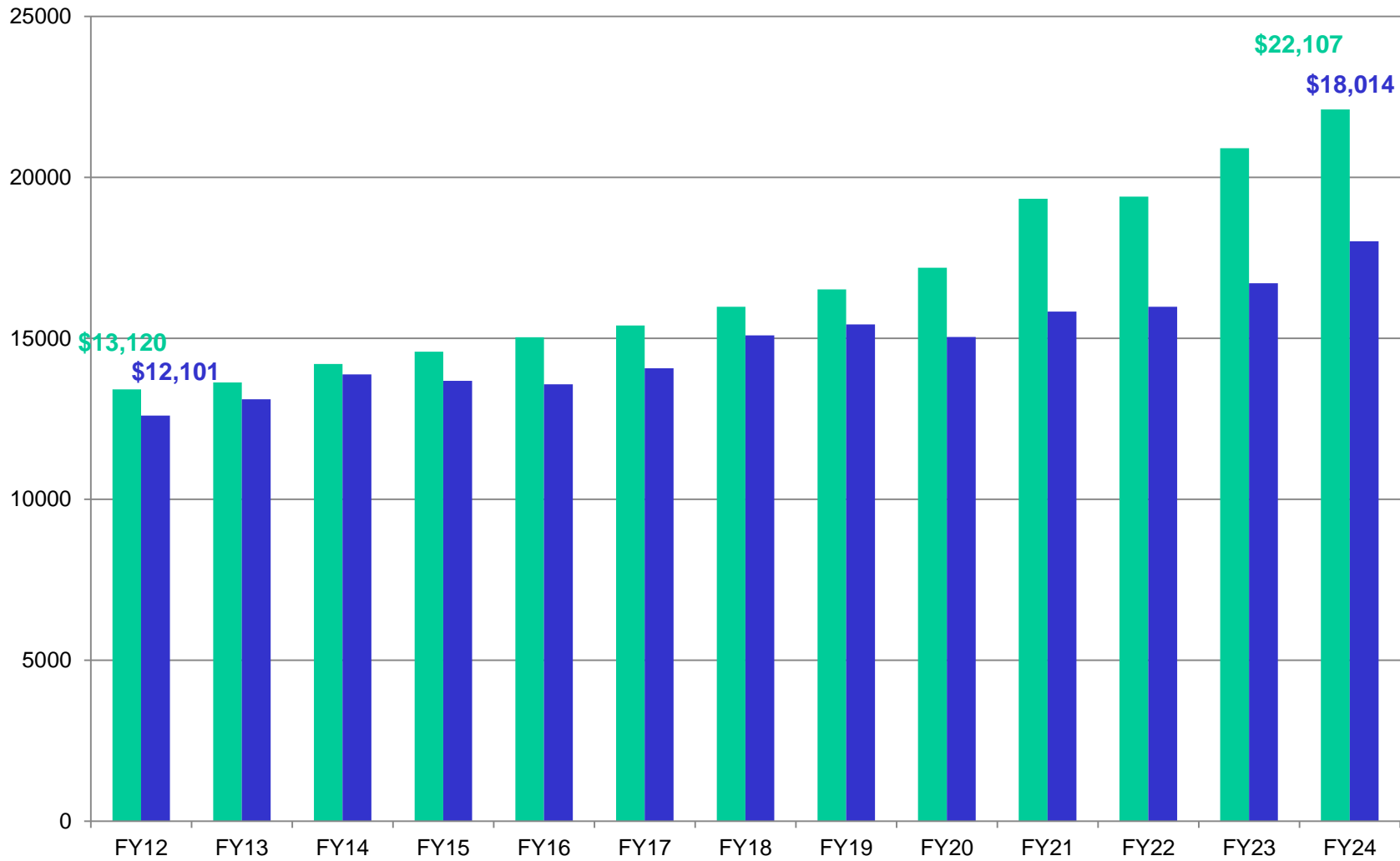
Assistant Superintendent – Gina Bergskaug

Director of Student Services – Lauren DiGennaro

Business Administrator – Kelly Seeley

# Student Demographics

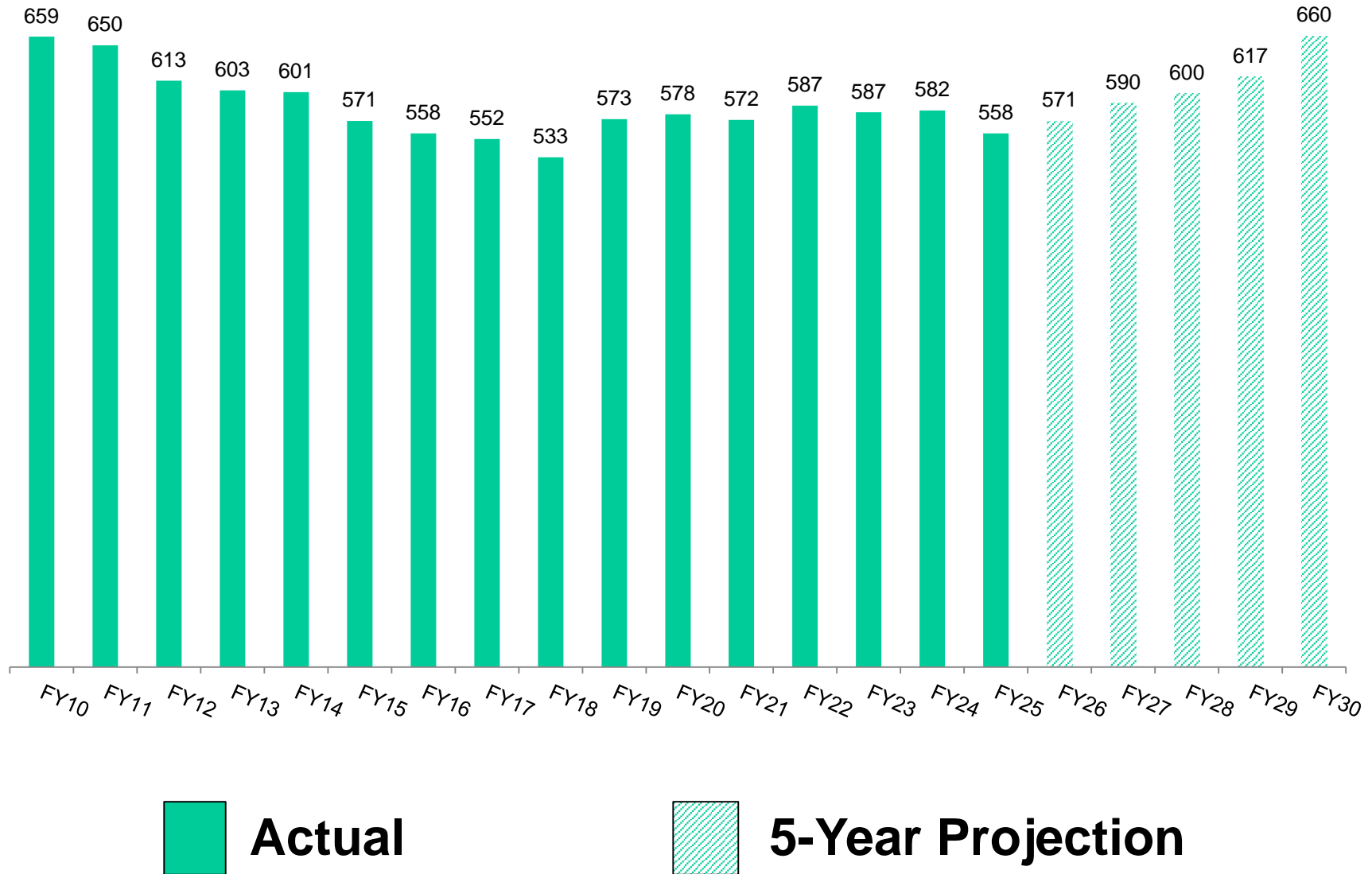
# BSD Cost Per Pupil (CPP) vs NH Avg. CPP



**Brookline CPP**

**NH Avg Elem CPP**

# BSD Enrollment History & Forecast



# **FY26 Warrant & Tax Info**

# Overview of Warrant

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

# Overview of Warrant

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

# 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           |  |
|         | <b>Total Proposed Budget</b> | <b>\$12,693,385</b> | <b>\$13,855,826</b> |  |

# FY26 Local Revenue

| Description               | FY25<br>(Estimate)  | FY26<br>(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 %          |
| <b>Total</b>              | <b>\$ 1,073,710</b> | <b>\$ 1,022,000</b> | <b>-\$51,710</b> | <b>-4.8%</b> |

# 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%        |
| <b>Total State Aid</b> | <b>\$ 3,033,331</b> | <b>\$ 2,882,205</b> | <b>-\$151,126</b> | <b>-5.0%</b> |

# BSD Tax Rate Info

| <b>Assumes all Articles Approved as Written</b> | <b>Tax Year 2024<br/>(BSD FY25)</b> | <b>Tax Year<br/>2025<br/>(BSD FY26)</b> | <b>% Diff</b> |
|---|-------------------------------------|---|---------------|
| 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%          |
| <b>Total BSD Rate</b>                           | <b>\$ 8.01</b>                      | <b>\$ 9.00</b>                          | <b>12.4%</b>  |

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 3-1-0. The budget committee recommends this appropriation 2-0-0.**

**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          |
| <b>Total</b>   |             | <b>\$1,131,750</b> | <b>\$48,000</b>       | <b>\$85,500</b>   |

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

# Article 2: Cost Saving Improvements

## **CSDA Boilers – Age: 25 YO; EOL**

### **Notable Repair:**

In August 2019 a crack in one of the boilers was discovered during a routine cleaning event.

In November 2019 the crack was repaired and both boilers had all seals replaced.

The technician at the time said: “This temporary fix will buy you some time to budget for a replacement”

# 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 4-0-0. The budget committee recommends this appropriation 2-0-0.**

**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 <sup>st</sup> 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 4-0-0. The Finance Committee recommends this article 2-0-0.**

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

# Article 4: Operating Budget

## Key Budget Changes

|           | FY25<br>Budget | FY26<br>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       |
| <b>Major Changes Total</b>          | <b>\$61,577</b> |               |

# Article 4: Operating Budget

## FY26 Default Budget Summary

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

# FY26 Default Budget Details

**Required by Law OR Contracted Increases/Decreases:**

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

# 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)
  - **Teaching Position(s) - \$93,106** (could affect class sizes)
  - **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 4-0-0. The Finance Committee recommends this article 2-0-0.**

**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"> <li>• <b>Savings:</b> -\$31,068 in Superintendent &amp; Asst. Superintendent transition wages</li> <li>• <b>Savings:</b> -\$27,885 in NHRS costs</li> <li>• <b>Increases:</b> \$31,693 in proposed benefit increases</li> <li>• Includes 4% salary increases</li> </ul> |

# 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 30<sup>th</sup> unassigned fund balance (surplus).

**The School Board recommends this article 4-0-0. The Finance Committee recommends this article 2-0-0.**

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

# Article 6: Maintenance Trust

## Maintenance Trust Status

|  |                   |
|--|-------------------|
| <b>FY25 Ending Balance</b>             | <b>\$ 33,317</b>  |
| <b>FY26 Replenishment</b>              | <b>\$ 360,000</b> |
| <b>FY26 Proposed Use</b>               | <b>\$ 339,000</b> |
| <b>FY26 Anticipated Ending Balance</b> | <b>\$ 54,317</b>  |

# 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         |
| <b>Total</b>                            | <b>\$ 339,000</b> |

# 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 4-0-0. The Finance Committee recommends this article 1-0-1.**

# 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. This article to be funded from the FY26 operating budget, not to exceed \$10,000. There will be no tax impact. **The School Board recommends this article 4-0-0. The Finance Committee recommends this article 1-1-0.**

# 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!**