

2026

RICHARD MAGHAKIAN MEMORIAL SCHOOL

CAPTAIN SAMUEL DOUGLASS ACADEMY

**Brookline School Post Deliberative
District Report**

**Brookline School District Voting
Tuesday, March 10, 2026 7 am-7:30 pm
Captain Samuel Douglass Academy**

BROOKLINE SCHOOL DISTRICT

Dear Brookline Voters:

This School District Report contains pertinent information about the items that will be on the School District Warrant. Discussion of these articles will take place at the **First Deliberative Session on Wednesday, February 4, 2026, at 6:30 PM at CSDA**. Final voting on the warrant articles will occur on **Tuesday, March 10, 2026**. Voting will take place at Captain Samuel Douglass Academy, located at 24 Townsend Hill Road in Brookline. The polls open at 7:00 am and close no earlier than 7:30 pm. You can register to vote onsite at the polling center. This voting will occur alongside the town/district elections and voting.

Information in the District Report includes the exact wording of the Warrant Articles, along with a more detailed explanation of the Warrant Articles. Paper copies of this District Report will be available at the SAU office located at 4 Lund Lane in Hollis. An electronic copy is located at: www.sau41.org.

Brookline School Board

BROOKLINE SCHOOL DISTRICT ENROLLMENT NUMBERS

Data as reported to the DOE on 10/1/25

SCHOOL	TOTAL NUMBER OF STUDENTS	SPECIAL EDUCATION STUDENTS % OF ENROLLMENT	504 STUDENTS % OF ENROLLMENT
RICHARD MAGHAKIAN MEMORIAL SCHOOL	304	10.8%	3.3%
CAPTAIN SAMUEL DOUGLASS ACADEMY	252	19.0%	13.1%



The Average Daily Attendance for each school district is calculated annually for the State of New Hampshire. State aid is determined by each district's ADA. Research has shown that schools should strive for as high as possible ADA to optimize student achievement and graduation rates. Therefore, SAU 41 monitors student attendance closely for the warning signs of truancy or chronic absenteeism to ensure that the necessary interventions and supports are in place for families so as not to negatively impact a child's future success.

AVERAGE DAILY ATTENDANCE

DOE on 1/14/2026

STATE AVERAGE	93.8%
BROOKLINE AVERAGE	94.8%



ACADEMIC DATA

BROOKLINE SCHOOL DISTRICT AVERAGE CLASS SIZE & COST PER PUPIL

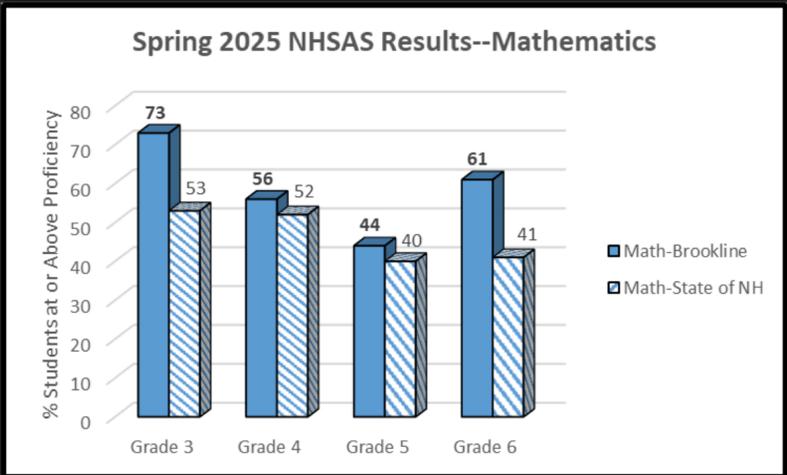
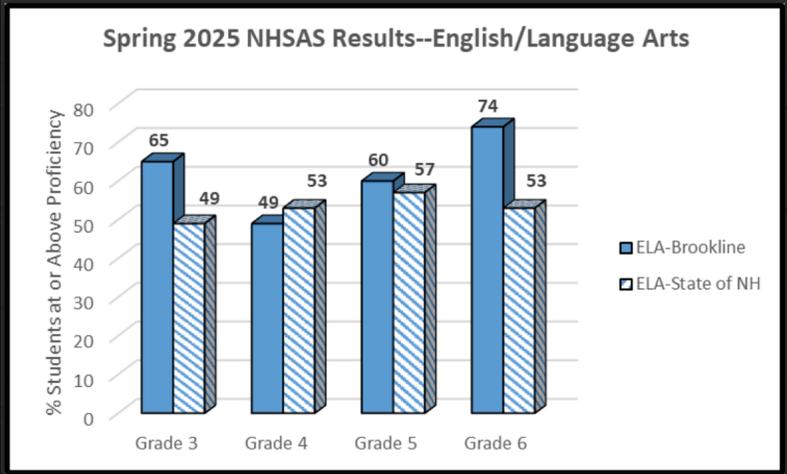
Class size data is from NH DOE statistical reports as of October 1, 2025, reported on 1/27/26.

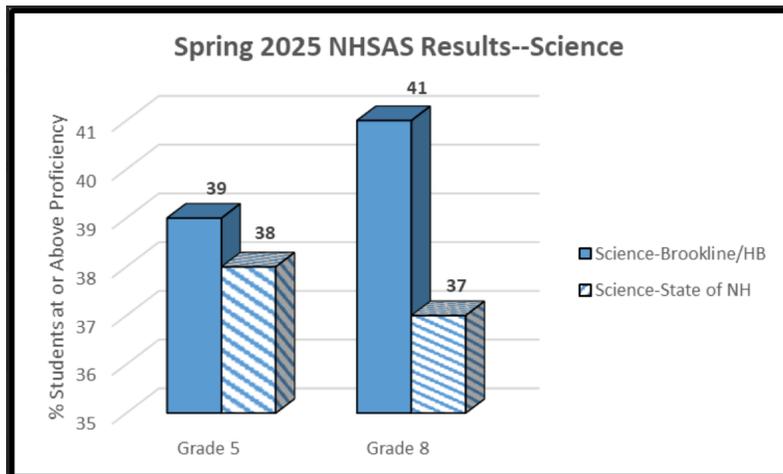
	Grades 1 & 2	Grades 3 & 4	Grades 5 & 6
State Average	15.2	16.6	12.8
Brookline Average	14.7	16.6	19.5

Cost per Pupil is calculated by subtracting tuition and transportation from K-12 current operating expenditures, and then dividing by the average daily membership in attendance (ADM-A).

COST PER PUPIL, POSTED 1/8/26	
STATE AVERAGE (ELEMENTARY)	\$23,533.31
BROOKLINE AVERAGE (ELEMENTARY)	\$19,967.44

Achievement data comes from NH DOE reports. Each spring, students take the NH SAS state assessments in ELA, Math, and Science. ELA and Math are tested in grades 3-8, while Science is tested in grades 5, 8, and 11. The following graphs show Brookline results compared to the same grade level across the state averages.





The average (or mean) Mean Growth Percentile (MGP) measures the growth of all students in ELA and math, regardless of their academic proficiency, as compared to students across the state. There must be two consecutive years of test data to measure annual growth. A value of 50 indicates that students grew at the same rate as their peers at the state level.



Look at the charts below and track the results diagonally to follow the same cohort of students over time.

ELA

	2023	2024	2025
Grade 3	N/A	N/A	N/A
Grade 4	47	52	43
Grade 5	57	57	60
Grade 6	52	56	65

MATH

	2023	2024	2025
Grade 3	N/A	N/A	N/A
Grade 4	52	58	48
Grade 5	47	56	43
Grade 6	53	69	58

Annual Report from the Superintendent

As I reflect on my first year as Superintendent of Schools of SAU41, I am filled with immense pride and gratitude for all that we have accomplished together. It has been a year of growth, collaboration, and progress, and I am honored to present this annual report to you—our dedicated students, parents, teachers, staff, and community members—who have made this year an incredible success.

The 2025-2026 school year is guided by our newly implemented Strategic Plan. The plan focuses our work in the following areas: Curriculum & Instruction, Student Wellness, Safety & Security, Facilities & Grounds, and Culture & Climate. Decisions made always tie back to the Plan to ensure we are continually moving our District forward.

Our students have demonstrated remarkable academic achievements this year. The Hollis Brookline High School Profile (<http://bit.ly/4q4BP2O>) serves as evidence of the culmination of years of impressive collaboration from our students, families, and staff. We have seen strong test scores across the board, a testament to the hard work of our students and the unwavering support of our dedicated educators. Our students have excelled not only in the classroom but

also in extracurricular activities, further demonstrating their diverse talents and abilities. Our student musicians have continued to impress, with standout performances in both band and chorus. These students have demonstrated exceptional dedication and skill, and their accomplishments bring pride to our schools and our community. We have enjoyed countless stellar performances and events that highlight our performing arts and music students. Guitar Night is a prime example of our students' talent and creativity—and often captures some surprise appearances by our staff and community members. Our athletic programs remain a consistent source of pride. Across all sports, our students have shown sportsmanship, teamwork, and a strong drive to succeed. The spirit and dedication of our athletes embody the values we strive to instill in all our students. We have also seen a high percentage of student participation in extracurricular activities, reflecting the well-rounded nature of our students and the importance we place on fostering talents outside the classroom. From clubs and arts programs to academic competitions and community service, our students are thriving and making valuable contributions.

This year, our community has been unwavering in its support of our schools. We have received tremendous backing from parents and community members. Your involvement in school events and advocacy for the success of our students makes all the difference. I am incredibly grateful for the partnership we share, and I look forward to continuing this work together in the years ahead. The Hollis Brookline Athletic Booster Club and the various Parent-Teacher organizations exemplify this collaboration.

With your overwhelming support of our school district warrants last March, we have been able to make significant strides in improving the facilities that support our students' learning and well-being. At both

Hollis Brookline High School and Hollis Brookline Middle School, we have made notable progress on our solar initiative, bringing us closer to a more sustainable, cost-efficient energy model for our schools. This project will have lasting environmental and financial benefits for our district. The final roof mounted design combines both a battery back up and grid-tied systems. At the HBMS, we completed the critical work on the boiler replacement and underground oil tank replacement to ensure the safety and comfort of our students and staff. The propane operated upgraded boiler system is quite an impressive upgrade. These improvements are critical for maintaining a modern, functional learning environment. The remainder of the approved HVAC work will be completed over the next two summers. This essential project will add decades of life to the building. At Richard Maghakian Memorial School, we have completed LED lighting upgrades throughout the building, which will improve energy efficiency and reduce costs. We also upgraded to a Direct Digital Control (DDC) system at both RMMS and Captain Samuel Douglass Academy to provide greater energy efficiency, comfort, and reliability with the HVAC system. Additionally, we completed the boiler replacement at CSDA, ensuring our schools remain warm, safe, and energy-efficient.

Our focus on providing high-quality, innovative education continues to be a top priority. This year, we have made steady progress in both language arts and mathematics. The implementation of Core Knowledge Language Arts (CKLA) for K-6 has been a success, providing a rigorous and comprehensive language arts program that is fostering critical thinking and strong literacy skills among our youngest learners. The units of study are engaging, and it is a joy to visit classrooms and listen to the rich conversations among our students. We are in the second year of implementing Eureka Math² in grades K-3. This program has been a valuable resource in ensuring that our students

are developing strong mathematical foundations from an early age. This program strikes a balance between developing a deep conceptual knowledge with fluency through inquiry based lessons. For our high school students, we have developed standardized writing rubrics for English classes, providing clear expectations for writing across the curriculum. This initiative is helping our students develop strong writing skills, which are essential for success in both academics and life beyond school.

This school year, we also welcomed several new members to our leadership team. Dr. Dorothy Flaherty (Assistant Superintendent of Curriculum and Instruction), Lance Flamino (Business Administrator), John Boucher (Director of Technology), Jake Hess (HBHS Principal), Chas Miller (CSDA Principal), Jen Dolloff (Special Education Administrator in Brookline), and Cole Etten (HBHS Assistant Principal) have brought fresh perspectives, new ideas, and a renewed sense of energy to our district. Together, we have worked collaboratively to move the district forward and ensure that every student receives the best possible education. Their leadership and commitment to excellence have already had a profound impact, and I look forward to seeing how their contributions will continue to shape our district.

As we look to the future, I am excited about the continued growth and progress of our SAU. The warrants before you strike a careful balance between fiscal conservatism and the continued investment needed to move our district forward. We are committed to ensuring that our budget remains sustainable while making strategic investments in our facilities, programs, and- most importantly- our people.

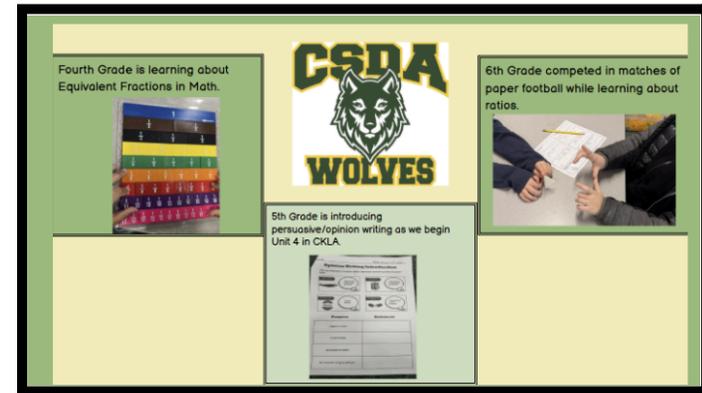
This year has been a testament to the strength of our school community. We have worked hard, achieved much, and set the stage for even greater success in the years to come. I look forward to

continuing this journey with all of you as we continue to make SAU41 a place where students, staff, and the entire community thrive.

Thank you for your continued support and dedication to our schools.

Respectfully,

Gina Bergskaug
 Superintendent of Schools, SAU41



BROOKLINE SCHOOL BOARD OFFICIALS 2025-2026

Alyson Manion,	Chair, Board	Term Expires 2026
Tracy Perry	Vice Chair, Board	Term Expires 2026
Lynn Powers	School Board	Term Expires 2028
Heather Reardon	School Board	Term Expires 2028
Johanna Shriver-Halligan	Secretary, Board	Term Expires 2027

<https://www.sau41.org/boards/brookline-school-board-1>

BROOKLINE FINANCE COMMITTEE 2025-2026

Katherine Elkins	Member
Daniel Koenig	Member
Dr. Dorothy O’Gara	Interim Member

WARRANT ARTICLE 1: ELECTIONS

To elect all necessary School District officers for the ensuing terms by official ballot vote on March 10, 2026, Captain Samuel Douglass Academy, 7:00 a.m. to 7:30 p.m.: (Filing dates: January 21st-30th)

- To choose a Moderator for the ensuing year.
- To choose a Clerk for the ensuing year.
- To choose a Treasurer for the ensuing year.
- To choose two (2) members of the School Board for the ensuing three (3) years.

WARRANT ARTICLE 2: SAU BUDGET

Shall the voters of the Brookline School District raise and appropriate the sum of **\$502,336** as the Brookline School District's portion of the school administrative unit budget of \$2,560,328 for the forthcoming fiscal year? This year's adjusted budget of \$2,540,642, with \$498,474 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. Estimated Tax Impact: \$0.42/\$1,000.

The School Board recommends the appropriation 5-0-0. The Finance committee does NOT recommend this appropriation 2-1-0.

Explanation:

This article provides the budget to pay salaries, benefits such as insurances, increases to contracted services and software licenses, and the operations/maintenance of the SAU office. This article requires both a secret ballot vote and a majority vote by all voters in the three districts. Results will be tabulated at the conclusion of all of the school districts' annual meetings, as well as the all-day voting session (known as "SB2") in Brookline.

WARRANT ARTICLE 3: SUPPORT STAFF CONTRACT

To see if the Brookline School District will vote to approve the cost items included in a two-year collective bargaining agreement reached between the Brookline School Board and the Brookline Education Support Staff

Association for the 2026-2027 and 2027-2028 school years, which calls for the following increase in support staff salaries and benefits at the current staffing levels:

<u>Fiscal Year</u>	<u>Estimated Increase</u>
2026-2027	\$113,308
2027-2028	\$136,894
Total:	\$250,202

and further to raise and appropriate a sum of **\$113,308** for the first fiscal year (2026-2027 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 current staffing levels. Estimated Tax Impact: Year 1 \$0.10/\$1,000, Year 2 \$0.12/\$1,000.

The School Board recommends the appropriation 5-0-0. The Finance committee recommends this appropriation 3-0-0.

Explanation:

This article approves the funds for the cost of a two-year collective bargaining agreement reached between the Brookline School Committee and the Brookline Education Support Staff. The agreement addresses critical staffing needs and focuses on recruiting and retaining the most qualified staff. It better aligns support staff CBA's across the SAU. The agreement is fiscally responsible and also sustainable. In addition to meeting fiscal goals, the CBA expands professional development opportunities, clarifies overtime language and leave provisions, updates language for accuracy, and increases consistency in CBA's across the SAU.

WARRANT ARTICLE 4: PROFESSIONAL STAFF CONTRACT

To see if the Brookline School District will vote to approve the cost items included in a three-year collective bargaining agreement reached between the Brookline School Board and the Brookline Teachers Association for the 2026-2027, 2027-2028, and 2028-2029 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>
2026-2027	\$501,347
2027-2028	\$329,127
2028-2029	\$342,899
Total:	\$1,173,372

and further to raise and appropriate a sum of **\$501,347** for the first fiscal year (2026-2027 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. Estimated Tax Impact: Year 1 \$0.42/\$1,000, Year 2 \$0.28/\$1,000, Year 3 \$0.29/\$1,000.

The School Board recommends the appropriation 5-0-0. The Finance committee recommends this appropriation 2-1-0.

Explanation:

This article approves the funds for the cost of a three-year collection bargaining agreement reached between the Brookline School Board and the Brookline Teachers’ Association. The agreement addresses a critical focus on raising teacher salaries in order to recruit and retain the most qualified staff. The compensation components added steps to the salary grid in year 1, 2% increase in year 2, and 2% increase in year 3. To promote professional growth through education, the agreement will provide restricted loan repayment assistance. There is a shift in health insurance to a more cost-effective driver plan with an incentive to allow for greater financial sustainability. In addition to compensation, language changes better define BTA membership and align position titles with the New Hampshire Department of Education.

WARRANT ARTICLE 5: 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 **\$13,489,065**. Should this article be defeated, the default budget shall be **\$13,088,231**, 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. Estimated Tax Impact: \$7.94/\$1,000.

The School Board recommends the appropriation 5-0-0. The Finance committee does NOT recommend this appropriation 1-1-1

Explanation:

The proposed (tax-cap compliant) FY 27 operating budget represents an increase of \$577,411, or 4.47%, as compared to the FY26 budget. This budget funds all items required by law or contracted expenditures. New items requested total \$347,159 and include increases in academics for literacy and math professional development. This budget continues the ongoing replacement cycle for computer equipment, including Chromebooks, Access Points, and Interactive Flat Panels. Moreover, it funds facilities and safety upgrades by making repairs to the Milford Street roof at RMMS, seal coats parking areas, replaces univents and unit heaters at CSDA, and replaces emergency lighting at both schools.

WARRANT ARTICLE 6: OPEN ENROLLMENT

Shall the Brookline School District vote to adopt an open enrollment school program, designating both Richard Maghakian Memorial School (RMMS) and Captain Samuel Douglass Academy (CSDA) as open enrollment schools pursuant to NH RSA 194-D, for the purpose of enabling the district to admit up to one (1) non-resident student to RMMS or CSDA under the provisions of RSA 194-D, with one hundred percent (100%) of its eligible resident pupils permitted to attend RMMS and CSDA and zero percent (0%) of its resident pupils permitted to attend open enrollment schools located outside of the District. Estimated Tax Impact: \$0.00/\$1,000.

The School Board recommends this article 5-0-0.

Explanation:

This article protects the Brookline School District from unintended financial impacts of the new law, RSA 194-D, by setting local limits to allow students to transfer into the district. This voter action preserves enrollments and allows for budget stability in order to protect staffing and programs while maximizing local control.

WARRANT ARTICLE 7. PETITION WARRANT ARTICLE:

Shall the Brookline School District change the number of members of the Brookline School Board from five members to seven members per RSA 671:4, **The School Board does NOT recommend this article 5-0-0.**

WARRANT ARTICLE 8. PETITION WARRANT ARTICLE:

Shall we rescind the provisions of RSA 40:13 (known as SB2), as adopted by the Brookline School District on March 8, 2016, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law? (3/5 Majority vote required). Estimated Tax Impact: \$0.00/\$1,000.
The School Board recommends this article 5-0-0.

WARRANT ARTICLE 9. 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? Estimated Tax Impact: \$0.00/\$1,000.
The School Board does NOT recommend this article 5-0-0. The Finance committee recommends this article 2-1-0.

WARRANT ARTICLE 10. PETITION WARRANT ARTICLE:

Shall we adopt the provisions of RSA 32:5-e, and implement a budget cap whereby the school board (or budget Committee) shall not submit a recommended budget that is higher than 100,000 dollars per pupil cost times the average daily membership in residence of the school districts 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 October 1. Requires a 3/5ths majority of the school district. Estimated Tax Impact: \$0.00/\$1,000.

The School Board does NOT recommend this article 5-0-0. The Finance committee does NOT recommend this article 2-1-0.

Warrant Article 11. Petition Warrant Article:

Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes (this year's tax base), that is higher than the prior fiscal year's actual amount of local taxes raised (last year's base), adjusted for inflation using the inflation index CPI-U for the Boston-Cambridge-Newton MA-NH area published by the U.S. Bureau of Labor Statistics and the change in population, in accordance with RSA32:5-b, I-b? Estimated Tax Impact: \$0.00/\$1,000.

The School Board does NOT recommend this article 5-0-0. The Finance committee does NOT recommend this article 2-1-0.

WARRANT ARTICLE 12

To transact any other business which may legally come before said meeting?



ENROLLMENT PROJECTIONS

School District: **Brookline, NH**

11/3/2025

Enrollment Projections By Grade*																				
Birth Year	Births*		School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2020	59		2025-26	23	75	71	77	58	91	83	78	82	91	87	80	87	84		1044	1067
2021	59		2026-27	23	84	80	73	79	57	92	83	79	84	90	85	81	94		1061	1084
2022	61		2027-28	23	87	89	82	75	77	57	92	84	81	83	88	86	88		1069	1092
2023	64		2028-29	23	91	92	91	84	73	78	57	93	86	80	81	89	93		1088	1111
2024	52	(prov.)	2029-30	24	74	97	94	93	82	73	78	58	95	85	79	82	96		1086	1110
2025	59	(est.)	2030-31	24	84	79	99	97	91	83	73	79	59	94	83	80	89		1090	1114
2026	59	(est.)	2031-32	24	84	89	81	102	95	92	83	74	81	58	92	84	87		1102	1126
2027	59	(est.)	2032-33	25	84	89	91	83	100	96	92	84	75	80	57	93	91		1115	1140
2028	59	(est.)	2033-34	25	84	89	91	93	81	101	96	93	86	74	79	57	101		1125	1150
2029	58	(est.)	2034-35	25	82	89	91	93	91	82	101	97	95	85	73	80	62		1121	1146
2030	59	(est.)	2035-36	25	84	87	91	93	91	92	82	102	99	94	83	74	87		1159	1184

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.

Based on an estimate of births

Based on children already born

Based on students already enrolled

*Birth data provided by Public Health Vital Records Departments in each state.

** < 10 Not reported, to protect subgroups with fewer than 10 students.

Projected Enrollment in Grade Combinations*										
School Year	PK-6	K-6	K-3	4-6	6-8	K-8	PK-8	7-8	7-12	9-12
2025-26	556	533	281	252	251	706	729	173	511	338
2026-27	571	548	316	232	246	711	734	163	513	350
2027-28	582	559	333	226	257	724	747	165	510	345
2028-29	589	566	358	208	236	745	768	179	522	343
2029-30	615	591	358	233	231	744	768	153	495	342
2030-31	630	606	359	247	211	744	768	138	484	346
2031-32	650	626	356	270	238	781	805	155	476	321
2032-33	660	635	347	288	251	794	819	159	480	321
2033-34	660	635	357	278	275	814	839	179	490	311
2034-35	654	629	355	274	293	821	846	192	492	300
2035-36	645	620	355	265	283	821	846	201	539	338

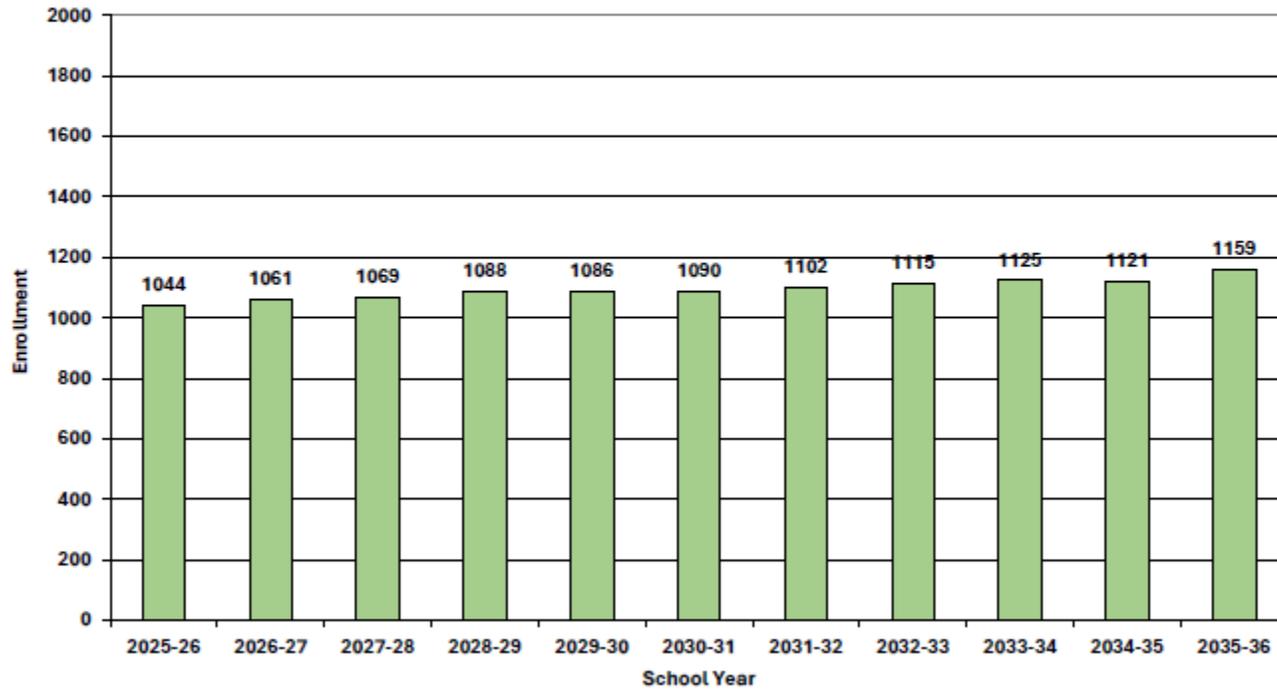
Projected Percentage Changes			
School Year	K-12	Diff.	%
2025-26	1044		
2026-27	1061	17	1.6%
2027-28	1069	8	0.8%
2028-29	1088	19	1.8%
2029-30	1086	-2	-0.2%
2030-31	1090	4	0.4%
2031-32	1102	12	1.1%
2032-33	1115	13	1.2%
2033-34	1125	10	0.9%
2034-35	1121	-4	-0.4%
2035-36	1159	38	3.4%
Change	115	11.0%	

*Projections should be updated annually to reflect changes in in/out-migration of families, births, and similar factors.

ENROLLMENT PROJECTIONS



Grades K-12 Projected Enrollment



Brookline School District Budget
FY27 Proposed Budget Summary

	FY25 Budget	FY26 Budget	FY27 Proposed Budget	FY27 vs FY26 \$ Diff	FY27 vs FY26 % Diff
General Fund					
1100 Regular Education Programs Teacher salaries, textbooks, substitutes, supplies	\$ 2,914,124	\$ 3,365,561	\$ 3,480,534	\$ 114,973	3.42%
1200 Special Education Programs Teacher salaries, aides, textbooks, evaluations, supplies and items specific to special education services	\$ 2,403,915	\$ 2,418,575	\$ 2,630,154	\$ 211,579	8.75%
2100 Student Support Services Guidance, health and nurses	\$ 713,507	\$ 930,080	\$ 1,047,532	\$ 117,452	12.63%
2200 Instructional Support Services Library salaries, supplies, technology and professional development	\$ 292,547	\$ 355,174	\$ 411,008	\$ 55,834	15.72%
2300 School Board Treasurer, SB stipends, SB minutes, legal and audit	\$ 60,002	\$ 76,901	\$ 69,110	\$ (7,791)	-10.13%
2310 SAU Assessment BSD Portion of the SAU budget	\$ 473,655	\$ 493,606	\$ 502,336	\$ 8,730	1.77%
2400 School Administrative Services Principal salaries, office staff, office equipment	\$ 671,766	\$ 730,208	\$ 799,257	\$ 69,049	9.46%
2600 Facilities & Maintenance Custodial salaries, electricity, heating oil, water, trash, liability premiums, building maintenance	\$ 763,816	\$ 938,496	\$ 1,043,760	\$ 105,264	11.22%
2700 Student Transportation Bus contract and fuel	\$ 919,830	\$ 744,684	\$ 767,316	\$ 22,632	3.04%
2900 Benefits Health, dental, NHRS, FICA, WC, unemployment, life and LTD	\$ 2,840,843	\$ 2,868,593	\$ 3,288,742	\$ 420,148	14.65%
4600 Building Improvements RMMS roof rplcmnts, gym floor	\$ 2	\$ 2	\$ 2	\$ -	
5100 Debt Service	\$ 128,380	\$ 218,945	\$ 211,306	\$ (7,639)	-3.49%
5200 Expendable Fund Transfers Transfer to Food Service, Special Revenue, Maintenance Trust, Special Education Trust	\$ 511,000	\$ 655,000	\$ 355,000	\$ (300,000)	-45.80%
Total General Fund	\$ 12,693,386	\$ 13,795,825	\$ 14,606,056	\$ 810,231	5.87%

Brookline School District Budget
FY27 Revenue/Tax Impact Estimate

Item	FY25 Actual	FY26 Revised Estimated	FY27 Initial Estimated	FY27vsFY26 Change
Expenditures				
Budgeted Expenditures (All Funds)	\$ 12,693,386	\$ 13,795,825	\$ 14,606,056	\$ 810,230
Revenue				
Unreserved Fund Balance	\$ 388,650	\$ 62,952	\$ -	\$ (62,952)
State Revenue				
School Building	\$ -	\$ -	\$ -	\$ -
Special Ed Aid	\$ 162,746	\$ 286,623	\$ 286,623	\$ -
Child Nutrition	\$ 3,159	\$ 2,500	\$ 2,500	\$ -
Other	\$ -	\$ 3,225	\$ 3,225	\$ -
Total State Revenue	\$ 165,905	\$ 292,348	\$ 292,348	\$ -
Federal Revenue				
Federal Grant Programs	\$ 75,789	\$ 80,000	\$ 80,000	\$ -
Disabilities Programs	\$ 136,702	\$ 110,000	\$ 110,000	\$ -
Medicaid	\$ 41,446	\$ 8,000	\$ 8,000	\$ -
Child Nutrition	\$ 39,477	\$ 38,500	\$ 38,500	\$ -
Total Federal Revenue	\$ 293,414	\$ 236,500	\$ 236,500	\$ -
Local Revenue				
Tuition	\$ 62,273	\$ 24,000	\$ 24,000	\$ -
Interest Income	\$ 34,222	\$ 20,000	\$ 20,000	\$ -
Food Service	\$ 186,727	\$ 150,000	\$ 150,000	\$ -
Other	\$ 1,275	\$ 1,000	\$ 1,000	\$ -
Total Local Revenue	\$ 284,497	\$ 195,000	\$ 195,000	\$ -
Appropriation				
Budgeted Expenditures (All Funds)	\$ 12,693,386	\$ 13,795,825	\$ 14,606,056	\$ 810,230
Less Unreserved Fund Balance	\$ 388,650	\$ 62,952	\$ -	\$ (62,952)
Less State Revenue	\$ 165,905	\$ 292,348	\$ 292,348	\$ -
Less Federal Revenue	\$ 293,414	\$ 236,500	\$ 236,500	\$ -
Less Local Revenue	\$ 284,497	\$ 195,000	\$ 195,000	\$ -
Total Appropriation	\$ 11,560,920	\$ 13,009,025	\$ 13,882,208	\$ 873,182
School District Tax Assessment				
Total Appropriation	\$ 11,560,920	\$ 13,009,025	\$ 13,882,208	\$ 873,182
Less Adequacy Aid	\$ 2,360,099	\$ 2,169,585	\$ 2,625,284	\$ 455,699
Less Retained Tax	\$ 673,232	\$ 664,855	\$ 640,826	\$ (24,029)
Brookline School District Tax Assessment	\$ 8,527,589	\$ 10,174,585	\$ 10,616,098	\$ 441,512
Estimated Tax Impact				
				*2% Estimated Increase
Local Assessed Valuation - with Utilities	\$ 1,157,859,517	\$ 1,163,052,688	\$ 1,186,313,742	\$ 23,261,054 *
Local Assessed Valuation - less Utilities	\$ 1,144,240,117	\$ 1,149,730,888	\$ 1,172,725,506	\$ 22,994,618 *
State Property Tax Rate (per \$1,000)	\$ 0.59	\$ 0.58	\$ 0.55	\$ (0.04)
Local Education Tax Rate (per \$1,000)	\$ 7.36	\$ 8.75	\$ 8.95	\$ 0.20
Total BSD Tax Rate	\$ 7.94	\$ 9.32	\$ 9.49	\$ 0.16