

Hollis Brookline Cooperative School Board  
Friday, January 10, 2020  
Hollis Brookline Middle School Library  
**Public Hearing Apportionment 6:30**  
All times are estimates and subject to change without notice

- 6:30 Call the public hearing to order – Topic Apportionment
- 6:35 Review the guidelines for the public hearing
- 6:40 Presentation on Apportionment
- 6:50 Testimony in favor and opposed
- 7:10 Close the Public Hearing
- 7:15 Adjourn

# **Apportionment Public Hearing**

Hollis Brookline Cooperative School District

January 10, 2020

6:30 p.m.

# Background of Coop

- **Cooperative School District Formed in 1991**
- **Articles of Agreement – Signed by both towns**
- **Purpose:** Build a high school offering outstanding academic, arts and athletic programs

# What is Apportionment?

- Formula used to determine how to share costs of Coop School District between Hollis and Brookline
- Apportionment formula is set by simple majority vote at either an annual Coop School District meeting or at a Special District Meeting.
- Once a change in Apportionment Formula is adopted the formula is set for 5 years.

# GLOSSARY OF TERMS

AVERAGE DAILY MEMBERSHIP (ADM): A daily attendance record of pupils averaged over one year.

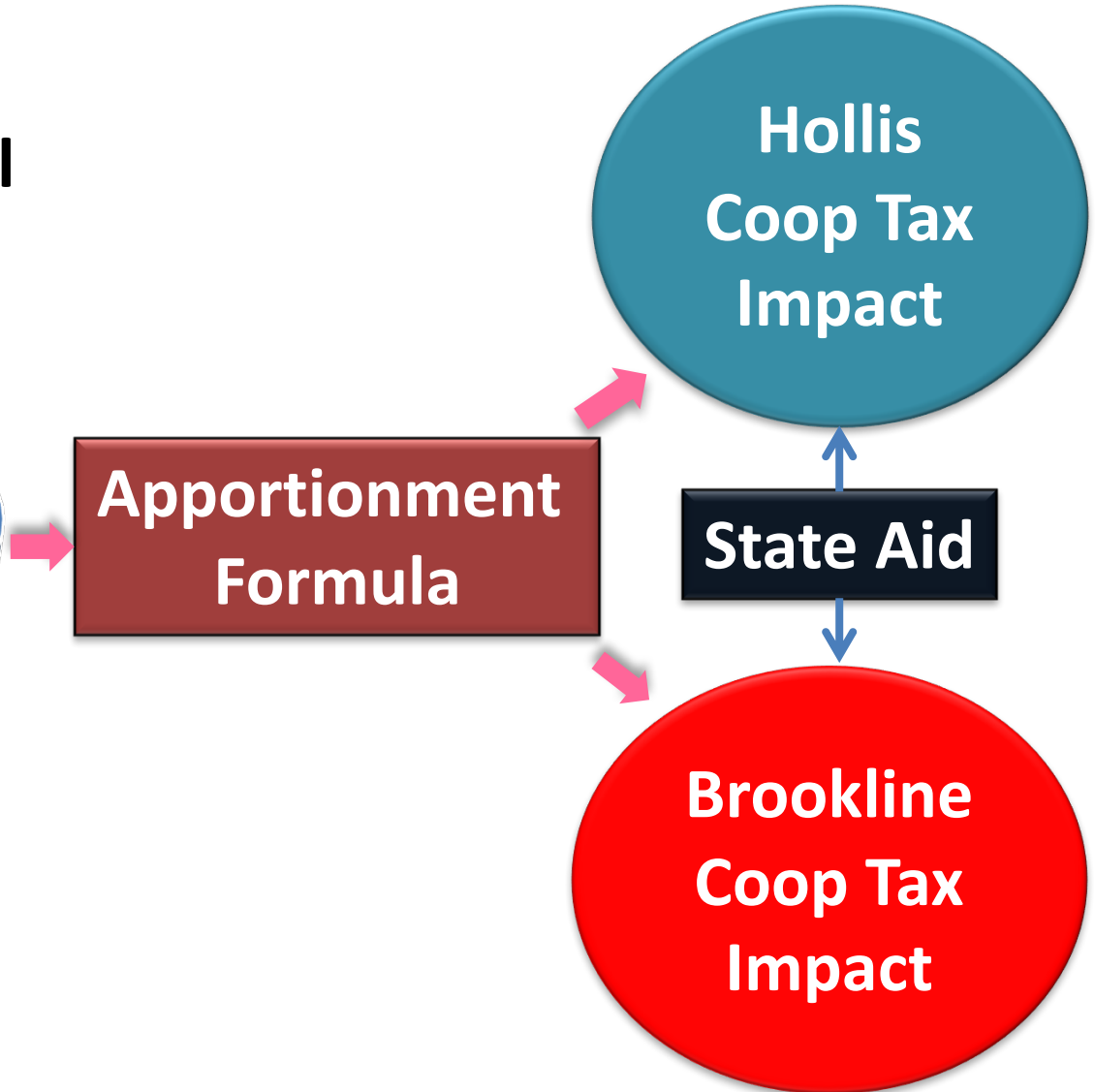
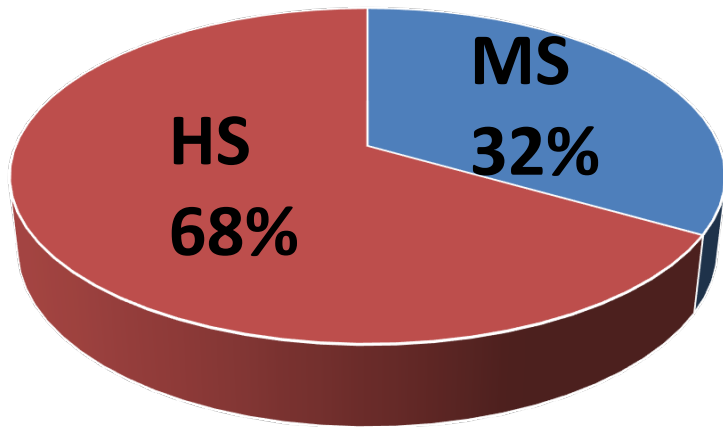
EQUALIZED VALUATION (EV): The State's valuation adjusted by a ratio of total assessed value for properties in a community to those properties' true market value.

TAX EFFORT: Dollars raised by property tax.

Total Cost – Revenue, Grants and Aid

# HOW DOES APPORTIONMENT WORK

## HB Cooperative School District Budget



## **Coop School Board Recommended Formula**

**95% ADM /5% EV Operating Budget**

**100% EV Capital Costs**

**Plus \$1.00 on Hollis Tax Effort (beginning FY 21)**

- **November 7, 2019:** Joint meeting of Coop School Board and Coop Budget Committee resulted in this recommendation
- **December 11, 2019:** Coop School Board approved the recommendation 6-1

# Why add the \$1.00

- Vote on a change to current formula “resets the clock” on the 5 year repose.
- 2014/15 Apportionment Committee spent 1 year fully researching the formula
- Committee proposed current formula
- ADM/EV has been stable since 2015 thus a major change was not necessary. In 2013-15, there had been some shifts in ADM/EV from the prior formula that made a change appropriate
- Current formula was supported on 1/12/15 by a 672 Yes/351 No vote (63%)



# Components of Proposed Formula

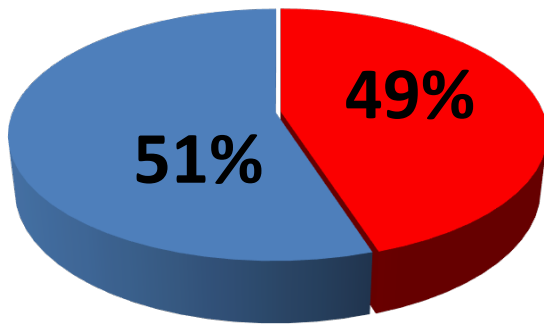
Cost Element	%Based on EV	%Based on ADM	Rationale
Capital Debt (i.e. bonds, loans)	100%	0%	Facilities' Location
Operating Budget 10%	50%	50%	Non-programmatic costs that are not enrollment dependent
Operating Budget 90%	0%	100%	Programmatic costs-highly dependent on student population.

## Results in:

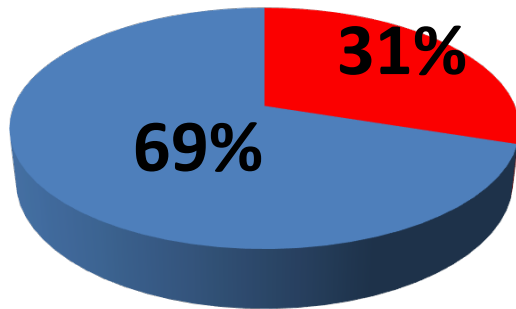
- **95% ADM/5% EV on the Operating Budget**
- **100% EV on the Capital Expenses**
- **+ \$1.00 on Hollis Tax Effort (new for FY 21)**

# Proposed Apportionment Formula: How does it work out?

**ADM**

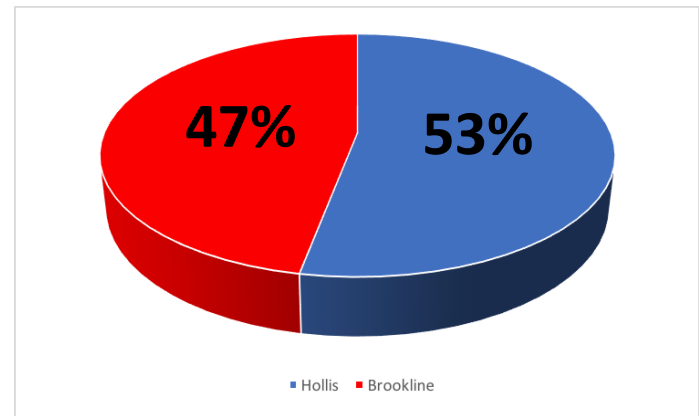


**EV**

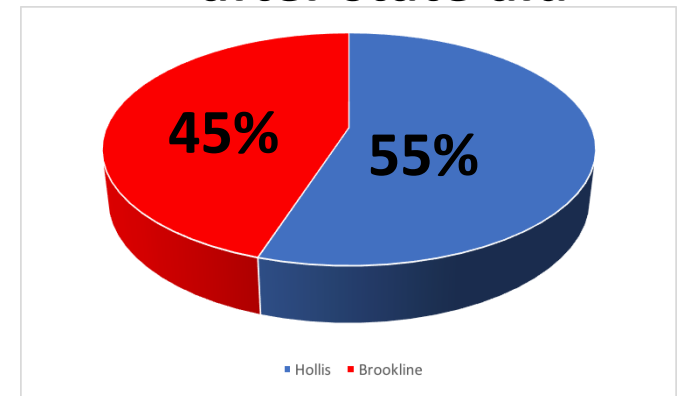


 Hollis  
 Brookline

**Apportionment per town  
before state aid**



**Apportionment per town  
after state aid**



# Apportionment Warrant Article

**Article 1:** To see if the school district will vote to amend the Articles of Agreement of the Hollis Brookline Cooperative School District as follows:

**Article 5:**

The operating expenses, excluding principal and interest payments on bonds, of the Hollis Brookline Cooperative School District, payable in each fiscal year, shall be apportioned based on Average Daily Membership (ADM) and Equalized Valuation (EV) according to the table below:

**ADM Weight**

95%

**EV Weight**

5%

The expenses related to principal and interest of bonds (current and future), of the Hollis Brookline Cooperative School District, payable in each fiscal year, shall be apportioned based on Average Daily Membership (ADM) and Equalized Valuation (EV) according to the table below:

**ADM Weight**

0%

**EV Weight**

100 %

**Amendment Adds:**

**After the calculations are made as set forth above, an additional amount of \$1 will be assessed to Hollis prior to apportionment.**

# Special District Meeting

Apportionment Warrant Article

January 29, 2020

6:30 PM

Hollis Brookline High School Gymnasium

Snow date: January 30, 2020