

**BROOKLINE SCHOOL BOARD**  
**APRIL 17, 2019**  
**PUBLIC HEARING**  
**MEETING MINUTES**

A Public Hearing was conducted by the Brookline School Board on Wednesday, April 17, 2019 at 6:21 p.m. the Captain Samuel Douglass Academy.

Matthew Maguire, Chairman, presided:

Members of the Board Present:       Rebecca Howie, Secretary  
  Alison Marsano  
  Erin Sarris

Members of the Board Absent:       Kenneth Haag, Vice Chairman

Also in Attendance:                   Andrew Corey, Superintendent  
  Gina Bergskaug, Assistant Superintendent  
  Kristen Maher, Assistant Business Administrator  
  Dennis Dobe, Principal, Captain Samuel Douglass Academy  
  Daniel Molinari, Principal, Richard Maghakian Memorial School  
  Brian Rater, Brookline Finance Committee

---

**PUBLIC HEARING**

**USE OF SPECIAL EDUCATION TRUST FUNDS**

In accordance with [RSA 198:20-c](#), the Public Hearing was conducted to provide information and allow the public to comment on consideration of the School Board, as agents to expend, utilizing funds from the Special Education Trust Fund for the specific purpose for which the fund was created.

Superintendent Corey stated the current balance of the Special Education Trust Fund is \$125,000. Voters approved an allocation of \$50,000 (to be transferred on 7-1-19).

The request for expenditure is made as a result of the District incurring an estimated \$82,464 in unexpected/unbudgeted special education costs. At this point in the year, the general fund of the District can cover all but \$11,369. It is possible the remaining amount could be covered. The Administration would like to understand the direction of the Board should that not be possible.

The projected year end unreserved fund balance is \$113,631. The voters approved allocations to the Special Education Trust Fund (\$50,000), the Facilities Maintenance Trust Fund (\$50,000) and the Contingency Fund (\$25,000). Allocations in the total amounts would result in a negative balance of \$11,369. This amount could be less or even a positive number depending on how encumbrances play out in May and June.

Superintendent Corey stressed the Board is not required to take a formal position at this time. The Administration will report back at the May meeting. At that time, there will be a more defined picture of where the budget will be at year end.

During the budget season, voters were informed the estimated amount to be returned to the tax base was \$35,000.

Five scenarios were provided for consideration:

- 1) Utilize up to \$10,000 of Special Education Trust Fund  
The result would a *negative* balance to return to the tax base of \$1,369 (assumes the end of year balance will be higher than at this time)
- 2) Utilize up to \$20,000 of Special Education Trust Fund  
Fund balance to reduce taxes of \$8,631
- 3) Utilize up to \$30,000 of Special Education Trust Fund  
Fund balance to reduce taxes of \$18,631
- 4) Utilize up to \$40,000 of Special Education Trust Fund  
Fund balance to reduce taxes of \$28,631
- 5) Utilize up to \$50,000 of Special Education Trust Fund  
Fund balance to reduce taxes of \$38,631

Superintendent Corey stated, at this time, believing the budget will continue on a positive trend, were he to make a recommendation, it would be for scenario #4. He does not believe the total of \$40,000 would have to be utilized; however, that would enable an amount close to what was estimated to be returned to the tax base. He reiterated the additional expenses incurred totaled \$82,464. Those costs were all related to new students requiring services moving into the District.

The Business Office has done yeoman's work in managing the budget. Some savings were achieved in salary line items due to the timing between positions being vacated and filled.

Brian Rater, Brookline Finance Committee

At the COOP District, the Budget Committee has a specific target for a funding level for the Special Education Trust Fund. He questioned if the Brookline District has established a goal for funding level. Superintendent Corey stated it is viewed through the same lens as the COOP District; in the magnitude of \$280,000. However, by design, the fund is utilized when needed. Whatever action is taken, he believes the District would remain in a strong financial position as there would likely remain \$25,000 in the Contingency Fund, the remaining balance of the Special Education Trust Fund, and the ability to look to the State should that be required.

Chairman Maguire clarified, approval of the warrant articles requires the allocation of \$50,000 to the Fund, which is why that action would be taken prior to any expenditure from the fund as opposed to simply allocating a smaller amount.

Superintendent Corey commented if all projections ring true, resulting in a negative balance of \$11,369, the only action the Board could take would be to reduce the amount of funding to the Contingency Fund based on what was remaining in the budget. As the last warrant article approved, it would be funded up to the amount available from the end of year fund balance. That would result in a zero balance to be returned to the tax base.

Superintendent Corey commented the way he looks at it is, the District will finish the current year in a good position, and would like to be in the healthiest position for the coming year. All the unexpected costs have been captured as those students are currently in the District.

Ms. Sarris commented were the Board to approve scenario #4 the end balance of the Special Education Trust Fund would be \$135,000.

Testimony in Favor - None

Testimony in Opposition - None

Testimony in Favor - None

Testimony in Opposition - None

The Public Hearing was declared closed at 6:32 p.m.

Date \_\_\_\_\_ Signed \_\_\_\_\_