

SAU 41 GOVERNING BOARD

AGENDA

Thursday, December 15, 2022

6:00 PM

Captain Samuel Douglass Academy

Times are estimates only and subject to change without notice

- 6:00 Call to Order
- Appointment of Process Observer
 - Agenda Adjustments
 - Approval of Minutes
- 6:15 Motion to recess SAU Board Meeting
- Open Public Hearing – SAU 41 – Fiscal Year 2023- 2024 SAU budget presentation
- 6:35 Close the Public hearing on the SAU budget
- 6:35 Public Input
- 7:05 Discussion
- Board Discussion on the Proposed SAU Budget
 - FY23 SAU Revenue/Expense Report
- 7:15 **Deliberation**
- To see what action the SAU Governing Board will take regarding the 2023-2024 SAU proposed budget
 - To see what action the SAU Governing Board will take regarding policy BBBH Organization and Operation of SAU Governing Board, 3rd reading and adopt
 - To see what action the SAU Governing Board will take regarding policy BDD Board-Superintendent Relationship and BDD-R Board-Superintendent Relations, 1st reading
 - To see what action the SAU Governing Board will take regarding policy BDB Board Officers, 1st reading
 - To see what action the SAU Governing Board will take regarding policy CB School Superintendent and CB-R Duties of the Superintendent, 1st reading
- 7:45 Superintendent's Evaluation Process
- Timeline, confirm assignments, explain process
- 8:00 Non-Public under RSA 91-A: 3II (a) Compensation and/or (c) Reputation
- 8:30 Motion to Adjourn

SAU #41

School Administrative Unit

Serving the towns of
Brookline and Hollis, NH

FY24 Budget
2023-2024 School Year



SAU Governing Board Meeting
December 15, 2022

SAU 41 Budget Subcommittee

❖ SAU:

- ❖ Andy Corey, Superintendent
- ❖ Gina Bergskaug, Assistant Superintendent
- ❖ Kelly Seeley, Business Administrator
- ❖ Linda Sherwood, Senior Assistant Business Administrator

❖ BROOKLINE:

- ❖ Alison Marsano, Brookline School Board
- ❖ Brian Rater, Brookline Finance Committee

❖ HOLLIS:

- ❖ Carryl Roy, Hollis School Board
- ❖ Michael Harris, Hollis Budget Committee

❖ COOP:

- ❖ Krista Whalen, Coop School Board
- ❖ Darlene Mann, Coop Budget Committee

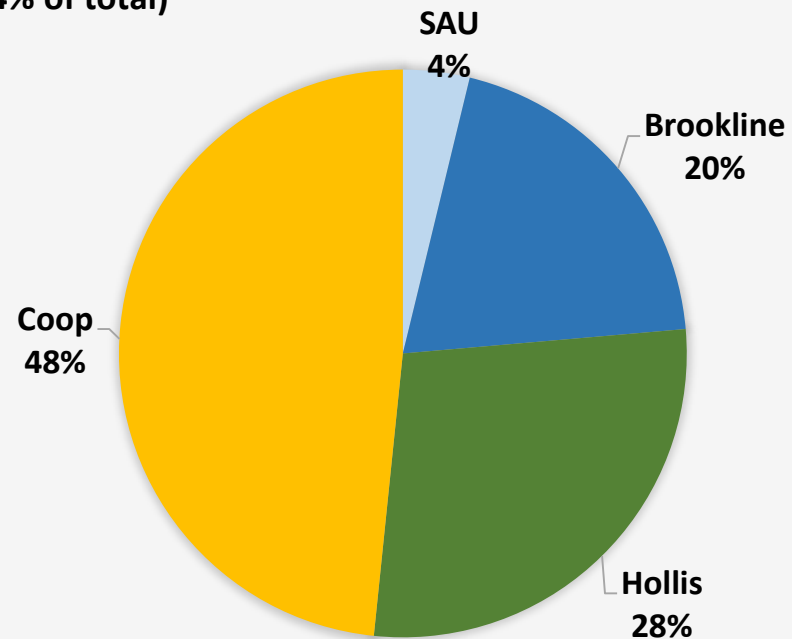
Agenda

- SAU #41 Snapshot
- FY24 SAU #41 Budget Proposal
 - Budget Comparisons to Last Year and to Adjusted Budget
 - Budget Drivers
 - Budget Components
 - Budget Breakdown by Category
 - Unassigned Fund Balance
 - Revenue
 - Budget Apportionment
- Warrant Article
- Questions & Answers

SAU #41 Snapshot

SAU Current Year Operating Budgets -- \$55.6 MILLION COMBINED

▪ SAU	\$ 2,107,176	(4% of total)
▪ Brookline	\$11,032,555	
▪ Hollis	\$15,573,557	
▪ COOP	\$26,898,442	



SAU #41 Snapshot

STATISTICS	
Number of Students	2,429 (increase by 19 students)
Number of Staff	430
Number of Volunteers	434
Number of Coaching Positions	97
Number of Substitutes	70
Number of Invoices Processed Annually	Over 10,000

FY24 Budget Comparisons

*Comparison to
FY23 Budget*



FY23 Adopted Budget	FY24 Proposed Budget	Increase
\$ 2,107,176	\$ 2,268,374	\$ 161,198 7.6%

*Comparison to
Adjusted Budget



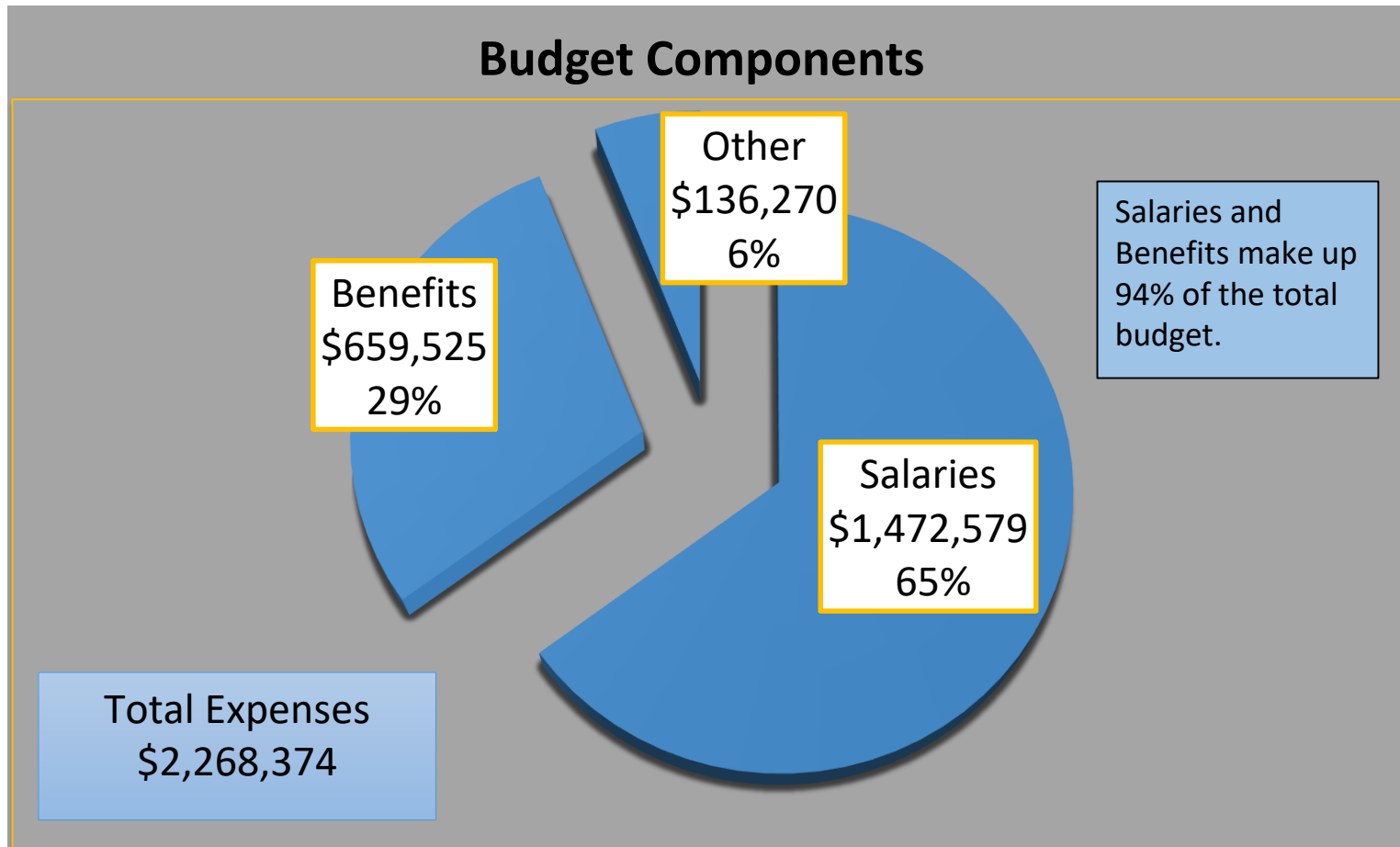
FY24 Adjusted Budget	FY24 Proposed Budget	Increase
\$ 2,251,208	\$ 2,268,374	\$ 17,166

** The FY24 SAU Adjusted Budget is the FY23 approved budget plus any increases due to debt service, contracts or other obligations previously incurred or mandated, minus any one time expenditures.*

FY24 Budget Drivers

Budget Drivers	Increase over FY23 Budget	
Salaries	+ \$ 52,125	<ul style="list-style-type: none">• \$ 33,807 Board approved salary adjustments for FY23• \$ 18,318 Board approved December salary adjustments
Benefits	+ \$ 22,014	<ul style="list-style-type: none">• Increase to taxes and retirement due to increased salaries

FY24 Budget Components



FY24 Budget Categories

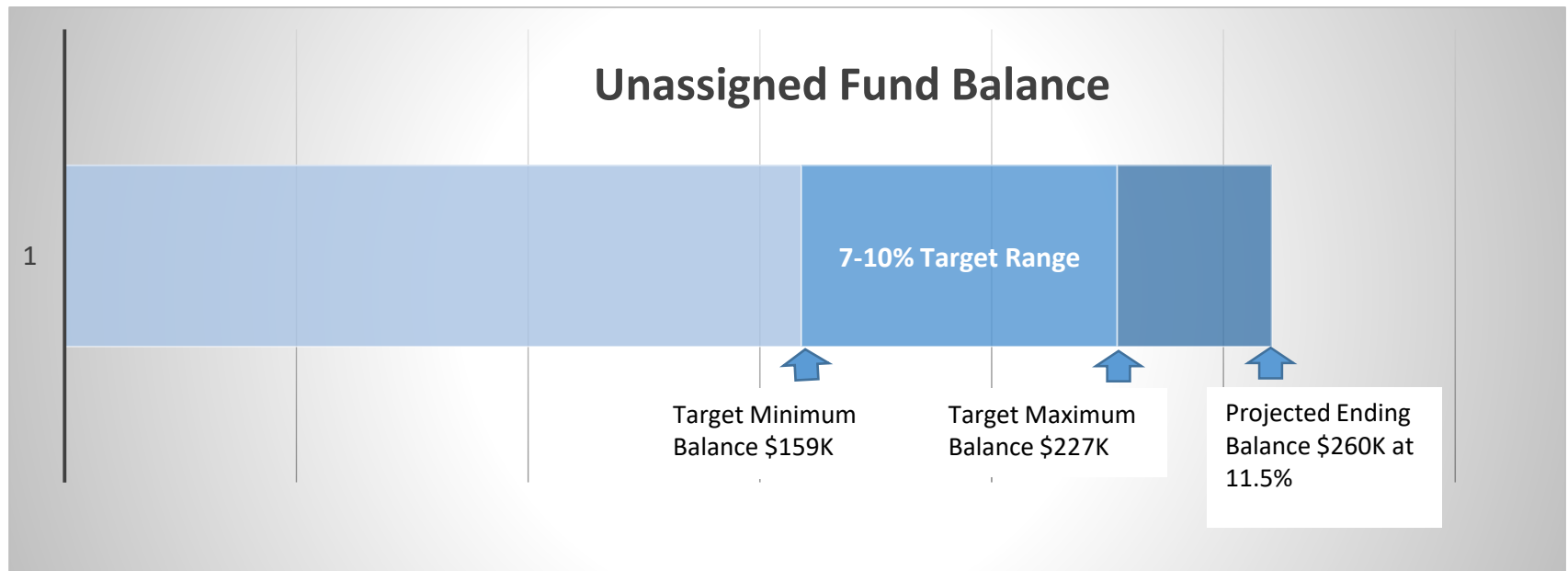
Category	FY23 Budget	FY24 Proposed	\$ Change
Wages	1,339,563	1,472,579	133,016
Benefits	594,979	618,356	23,377
Operations & Maintenance	58,290	59,820	1,530
Contractual Benefits	45,844	41,169	(4,675)
Contracted Services	25,350	29,750	4,400
Expendables	16,500	17,100	600
Equipment & Software	16,475	15,450	(1,025)
Professional Development	10,175	14,150	3,975
Total	\$ 2,107,176	\$ 2,268,374	\$ 161,198

FY24 Budget: Unassigned Fund Balance

When revenue exceeds expenses at year end, the balance goes into the UNASSIGNED FUND BALANCE.

FY23 Beginning Fund Balance	\$260,385
Less Projected FB Use in FY23	<u>0</u>
FY23 Ending Fund Balance	\$260,385
Less Projected FB Use in FY24	<u>0</u>
FY24 Ending Fund Balance	\$260,385

Historical Target UFB
Range is 7 to 10%
of total budget



FY24 Budget: Revenue

REVENUE	
Grants/Indirect Costs	\$ 4,000
Use of Fund Balance	0
<hr/>	
Total Revenue	\$ 4,000

FY24 Budget: Apportionment

Distribution of Funds to be Raised by Districts

	2022-2023	2023-2024
Expenses	\$ 2,107,176	\$ 2,268,374
Revenue	<u>\$ - 4,000</u>	<u>\$ - 4,000</u>
Total Appropriation	\$2,103,176	\$2,264,374

School District	2022-2023 District Share	2023-2024 District Share	2023-2024 District %
Brookline	\$ 407,208	\$ 446,191	20%
Hollis	\$ 625,021	\$ 677,360	30%
COOP	<u>\$ 1,070,947</u>	<u>\$ 1,140,823</u>	<u>50%</u>
Total Appropriation	\$ 2,103,176	\$ 2,264,374	100.0%

Distribution is determined by a calculation using equalized valuation as provided by the state and the average daily membership of students.

FY24 Warrant Article

Shall the voters of the _____ School District adopt a School Administrative Unit budget of \$2,264,374 for the forthcoming fiscal year in which \$XXXX is assigned to the school budget of this school district? This year's adjusted budget of \$2,247,208, with \$ XXXX 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 budget committee **does/does not** recommend this appropriation. The school board **does/does not** recommend this appropriation.

Questions & Answers



*We thank you
for your support !*

FY24: SAU #41 Budget Proposal

Draft #4a- with GMR

<i>line</i>	Account	Description	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY23 Board Approved Add'l Expenses	FY23 Budget + Approved Add'l Expense	FY24 Budget	\$ Change FY24 less FY23 Budget	% change over FY23 Budget	FY24 Adjusted	Adjusted vs FY24
1	Superintendent											
2	10.2320.111.0	Salary	\$159,187	\$162,689	\$167,570	\$10,430	\$178,000	\$184,230	\$16,660	9.9%	\$184,230	
3	10.2320.243	Conferences	\$0	\$338	\$250		\$250	\$250	\$0	0.0%	\$250	
4	10.2320.531.0	Telephone, Contract	\$1,500	\$1,500	\$1,500		\$1,500	\$1,500	\$0	0.0%	\$1,500	
5	10.2320.580.0	Travel, Contract	\$3,000	\$3,000	\$3,000		\$3,000	\$3,000	\$0	0.0%	\$3,000	
6	10.2320.583	Travel -Conferences	\$0	\$848	\$600		\$600	\$600	\$0	0.0%	\$600	
7	10.2320.584	Travel-Out of District	\$0	\$364	\$1,000		\$1,000	\$1,000	\$0	0.0%	\$1,000	
8	10.2320.810.0	Dues	\$6,054	\$6,180	\$6,450		\$6,450	\$6,650	\$200	3.1%	\$6,650	
9	TOTAL SUPERINTENDENT		\$169,741	\$174,920	\$180,370	\$10,430	\$190,800	\$197,230	\$16,860	9.3%	\$197,230	\$0
10	Asst Superintendent of Curriculum											
11	10.2210.115.0	Salary	\$125,878	\$131,000	\$134,930	\$7,570	\$142,500	\$147,488	\$12,558	9.3%	\$147,488	
12	10.2210.243	Conferences	\$51	\$142	\$500		\$500	\$500	\$0	0.0%	\$500	
13	10.2210.531.0	Telephone-Contract	\$1,800	\$1,800	\$1,800		\$1,800	\$1,800	\$0	0.0%	\$1,800	
14	10.2210.580.0	Travel -Contract	\$1,800	\$1,800	\$1,800		\$1,800	\$1,800	\$0	0.0%	\$1,800	
15	10.2210.583.	Travel -Conferences	\$0	\$918	\$500		\$500	\$1,000	\$500	100.0%	\$500	-\$500
16	10.2210.584.	Travel- Out of District	\$0	\$322	\$250		\$250	\$250	\$0	0.0%	\$250	
17	10.2210.810.0	Dues	\$2,776	\$2,803	\$3,000		\$3,000	\$3,100	\$100	3.3%	\$3,100	
18	TOTAL ASST. SUPERINTENDENT		\$132,306	\$138,786	\$142,780	\$7,570	\$150,350	\$155,938	\$13,158	9.2%	\$155,438	-\$500
19	Governing Board											
20	10.2312.310.0	School Board Secretary Stipend	\$545	\$621	\$920		\$920	\$920	\$0	0.0%	\$920	
21	10.2313.110.0	District Treasurer Stipend	\$600	\$600	\$600		\$600	\$600	\$0	0.0%	\$600	
22	TOTAL GOV. BOARD		\$1,145	\$1,221	\$1,520	\$0	\$1,520	\$1,520	\$0	0.0%	\$1,520	\$0

	FY23										
				FY23	Board	FY23 Budget		\$ Change	%		
				Adopted	Approved	+ Approved		FY24 less	change	FY24	Adjusted
<i>line</i>	Account	Description	FY21 Actual	FY22 Actual	Budget	Add'l	Add'l	FY24 Budget	over FY23	Adjusted	vs FY24
23	Student Services										
24	10.2329.111.0	Salary, Director of Student Services	\$133,298	\$108,000	\$111,240	\$2,160	\$113,400	\$117,369	\$6,129	5.5%	\$117,369
25	10.2329.112	Salary, Asst. Director of Student Services	\$80,700	\$78,882	\$82,750	\$7,250	\$90,000	\$93,150	\$10,400	12.6%	\$93,150
26	10.2329.115.0	Salary, Student Services Admin Asst.	\$48,023	\$49,409	\$50,890	\$1,283	\$52,173	\$52,173	\$1,283	2.5%	\$52,173
27	10.2329.243.0	Conferences	\$0	\$1,450	\$525		\$525	\$1,500	\$975	185.7%	\$525
28	10.2329.531.0	Telephone-Contract	\$2,400	\$2,300	\$2,400		\$2,400	\$2,400	\$0	0.0%	\$2,400
29	10.2329.580.0	Travel- In District- contract	\$1,800	\$1,725	\$1,800		\$1,800	\$1,800	\$0	0.0%	\$1,800
30	10.2329.582	Travel- ADSS Out of District	\$211	\$720	\$500		\$500	\$500	\$0	0.0%	\$500
31	10.2329.583.0	Travel- Conferences	\$0	\$242	\$250		\$250	\$250	\$0	0.0%	\$250
32	10.2329.584	Travel- DSS- Out of District	\$0	\$0	\$1,000		\$1,000	\$500	-\$500	-50.0%	\$500
33	10.2329.585	Travel- Professional Development	\$0	\$0	\$500		\$500	\$500	\$0	0.0%	\$500
34	10.2329.810.0	Dues	\$250	\$1,095	\$1,900		\$1,900	\$1,900	\$0	0.0%	\$1,900
35	TOTAL STUDENT SERVICES		\$266,682	\$243,823	\$253,755	\$10,693	\$264,448	\$272,042	\$18,287	7.2%	\$271,067
36	Director of Technology										
37	10.2840.112.0	Salary, Director of Technology	\$85,510	\$89,460	\$97,144	\$0	\$97,144	\$105,058	\$7,914	8.1%	\$105,058
38	10.2840.243	Conferences	\$0	\$0	\$1,000		\$1,000	\$2,000	\$1,000	100.0%	\$1,000
39	10.2840.531.0	Telephone-Contract	\$600	\$1,200	\$600		\$600	\$600	\$0	0.0%	\$600
40	10.2840.580.0	Travel - Contract	\$0	\$503	\$600		\$600	\$600	\$0	0.0%	\$600
41	10.2840.583	Travel- Conferences	\$0	\$0	\$1,000		\$1,000	\$1,000	\$0	0.0%	\$1,000
42	10.2840.584	Travel- Out of District	\$0	\$0	\$500		\$500	\$500	\$0	0.0%	\$500
43	10.2840.810	Dues	\$0	\$340	\$340		\$340	\$340	\$0	0.0%	\$340
44	TOTAL DIRECTOR OF TECHNOLOGY		\$86,110	\$91,503	\$101,184	\$0	\$101,184	\$110,098	\$8,914	8.8%	\$109,098

						FY23 Board Approved FY23 Budget + Approved FY23 Adopted Add'l Budget Expense						
line	Account	Description	FY21 Actual	FY22 Actual	Budget	Expenses	Expense	FY24 Budget	\$ Change FY24 less FY23 Budget	% change over FY23 Budget	FY24 Adjusted	Adjusted vs FY24
45	Technology											
46	10.2840.434	Computer Repairs	\$0	\$0	\$400		\$400	\$400	\$0	0.0%	\$400	
47	10.2840.614.0	Technology Supplies	\$78	\$96	\$300		\$300	\$300	\$0	0.0%	\$300	
48	10.2840.658.0	Site Licenses	\$0	\$0	\$550		\$550	\$600	\$50	9.1%	\$600	
49	10.2840.734.0	Additional Equipment	\$713	\$0	\$750		\$750	\$750	\$0	0.0%	\$750	
50	10.2840.738.0	Replacement Computers	\$511	\$3,157	\$4,475		\$4,475	\$3,000	-\$1,475	-33.0%	\$3,000	
51	TOTAL TECHNOLOGY		\$1,302	\$3,252	\$6,475	\$0	\$6,475	\$5,050	-\$1,425	-22.0%	\$5,050	\$0
52	Business Office											
53	10.2510.111.0	Salary, Business Administrator	\$114,588	\$118,026	\$121,567	\$2,360	\$123,927	\$128,264	\$6,697	5.5%	\$128,264	
54	10.2510.112.0	Salary, Asst. Business Administrators	\$130,000	\$143,150	\$147,445	\$10,050	\$157,495	\$168,773	\$21,328	14.5%	\$168,773	
55	10.2510.115.0	Salary, Accounting Specialists (3)	\$130,158	\$129,913	\$133,102	\$8,249	\$141,351	\$141,351	\$8,249	6.2%	\$141,351	
56		Salary, HR Director	\$55,978	\$57,657	\$59,387	\$4,608	\$63,995	\$72,000	\$12,613	21.2%	\$72,000	
57		Salary, HR Assistant	\$35,392	\$36,449	\$37,542	\$8,829	\$46,371	\$46,371	\$8,829	23.5%	\$46,371	
58	10.2510.240.0	Course Reimbursement	\$25	\$25	\$500		\$500	\$500	\$0	0.0%	\$500	
59	10.2510.243.0	Conferences	\$0	\$0	\$250		\$250	\$250	\$0	0.0%	\$250	
60	10.2510.301.0	Professional Services- Training	\$1,595	\$1,050	\$1,800		\$1,800	\$3,300	\$1,500	83.3%	\$1,800	-\$1,500
61	10.2510.330.0	Audit	\$4,600	\$4,750	\$4,750		\$4,750	\$4,750	\$0	0.0%	\$4,750	
62	10.2510.331.0	Other Professional Services	\$48	\$0	\$0		\$0	\$0	\$0	0.0%	\$0	
63	10.2510.531.0	Telephone-BA-Contract	\$600	\$600	\$600		\$600	\$600	\$0	0.0%	\$600	
64	10.2510.580.0	Travel-BA-Contract	\$600	\$600	\$600		\$600	\$600	\$0	0.0%	\$600	
65	10.2510.583.0	Travel- Conferences	\$0	\$0	\$200		\$200	\$200	\$0	0.0%	\$200	
66	10.2510.584	Travel- ABA/Bus Office	\$63	\$597	\$1,200		\$1,200	\$1,200	\$0	0.0%	\$1,200	
67	10.2580.110	Covid Related Payroll	\$1,662	\$0	\$0		\$0	\$0	\$0	0.0%	\$0	
68	10.2510.810.0	Dues-BA	\$2,005	\$1,974	\$2,500		\$2,500	\$2,200	-\$300	-12.0%	\$2,200	
69	TOTAL BUSINESS OFFICE		\$477,314	\$494,791	\$511,443	\$34,096	\$545,539	\$570,359	\$58,916	11.5%	\$568,859	-\$1,500

	FY23											
				FY23	Board	FY23 Budget		\$ Change	%			
				Adopted	Approved	+ Approved		FY24 less	change	FY24	Adjusted	
line	Account	Description	FY21 Actual	FY22 Actual	Budget	Add'l Expenses	Add'l Expense	FY24 Budget	FY23 Budget	over FY23 Budget	Adjusted	vs FY24
70	Facilities Director									-		
71	10.2620.112	Salary, Facilities Director	\$61,569	\$76,070	\$78,352	\$4,894	\$83,246	\$91,000	\$12,648	16.1%	\$91,000	
72	10.2620.240	Course Reimbursement		\$0	\$800		\$800	\$800	\$0	0.0%	\$800	
73	10.2620.531	Telephone-contract	\$500	\$1,200	\$1,200		\$1,200	\$1,200	\$0	0.0%	\$1,200	
74	10.2620.580	Travel- Contract	\$500	\$1,200	\$1,200		\$1,200	\$1,200	\$0	0.0%	\$1,200	
75	TOTAL FACILITIES DIRECTOR		\$62,569	\$78,470	\$81,552	\$4,894	\$86,446	\$94,200	\$12,648	15.5%	\$94,200	\$0
76	Maintenance											
77	10.2620.118.0	Maintenance Work	\$250	\$0	\$0		\$0	\$0	\$0	0.0%	\$0	
78	10.2620.330	Custodial Services	\$7,645	\$8,640	\$9,000		\$9,000	\$9,500	\$500	5.6%	\$9,500	
79	10.2620.391	Inspections	\$393	\$453	\$800		\$800	\$600	-\$200	-25.0%	\$600	
80	10.2620.411.0	Septic	\$640	\$320	\$700		\$700	\$750	\$50	7.1%	\$750	
81	10.2620.412.0	Furnace	\$0	\$0	\$500		\$500	\$500	\$0	0.0%	\$500	
82	10.2620.422.0	Snow Removal	\$9,755	\$8,435	\$10,000		\$10,000	\$10,000	\$0	0.0%	\$10,000	
83	10.2620.424.0	Landscaping	\$0	\$0	\$1,000		\$1,000	\$1,000	\$0	0.0%	\$1,000	
84	10.2620.430.0	General Maintenance	\$1,638	\$2,059	\$3,000		\$3,000	\$3,000	\$0	0.0%	\$3,000	
85	10.2620.441.0	Rent	\$23,970	\$23,970	\$23,970		\$23,970	\$23,970	\$0	0.0%	\$23,970	
86	10.2620.442	Portable unit [records storage]	\$9,432	\$3,887	\$3,720		\$3,720	\$3,900	\$180	4.8%	\$3,900	
87	10.2620.490	Maintenance Service Contracts	\$876	\$986	\$1,100		\$1,100	\$1,100	\$0	0.0%	\$1,100	
88	10.2620.520	Property Liability Insurance	\$2,972	\$2,461	\$3,000		\$3,000	\$3,000	\$0	0.0%	\$3,000	
89	10.2620.600	Custodial Supplies	\$76	\$162	\$500		\$500	\$500	\$0	0.0%	\$500	
90	10.2620.619	Supplies- Response to Covid	\$988	\$0	\$0		\$0	\$0	\$0	0.0%	\$0	
91	10.2620.622.0	Utilities	\$6,302	\$6,987	\$7,000		\$7,000	\$8,000	\$1,000	14.3%	\$8,000	
92	10.2620.624.0	Heating Oil	\$1,582	\$1,808	\$3,000		\$3,000	\$3,500	\$500	16.7%	\$3,500	
93	TOTAL MAINTENANCE		\$66,520	\$60,168	\$67,290	\$0	\$67,290	\$69,320	\$2,030	3.0%	\$69,320	\$0

						FY23 Board Approved Add'l	FY23 Budget + Approved Add'l		\$ Change FY24 less FY23 Budget	% change over FY23 Budget	FY24 Adjusted	Adjusted vs FY24
<i>line</i>	Account	Description	FY21 Actual	FY22 Actual	FY23 Adopted Budget			FY24 Budget				
94	General											
95	10.2320.116.0	Salary, Administrative Asst	\$34,364	\$30,175	\$32,299	\$0	\$32,299	\$32,299	\$0	0.0%	\$32,299	
96	2320.117	Office Substitutes	\$85	\$0	\$0		\$0	\$2,000	\$2,000	0.0%	\$2,000	
97	2320.118	Compliance and Communications Specialist		\$0	\$45,000	\$442	\$45,442	\$45,442	\$442	1.0%	\$45,442	
98	10.2320.244	Summer Leadership Planning Session	\$1,399	\$485	\$1,500		\$1,500	\$1,500	\$0	0.0%	\$1,500	
99	10.2320.330.0	Legal Services	\$855	\$299	\$3,000		\$3,000	\$3,000	\$0	0.0%	\$3,000	
100	10.2320.331.0	Contracted Services	\$479	\$297	\$700		\$700	\$500	-\$200	-28.6%	\$500	
101	10.2320.340	Print management	\$1,848	\$1,983	\$2,000		\$2,000	\$2,200	\$200	10.0%	\$2,200	
102	10.2320.442.0	Copier Service/ Leases	\$3,932	\$3,959	\$4,500		\$4,500	\$4,700	\$200	4.4%	\$4,700	
103	10.2320.532.0	Internet-eRate Funded	-\$238	\$4,852	\$0		\$0	\$0	\$0	0.0%	\$0	
104	10.2320.533.0	Telephone	\$6,662	\$6,225	\$6,900		\$6,900	\$7,000	\$100	1.4%	\$7,000	
105	10.2320.534.0	Postage	\$3,855	\$4,709	\$5,000		\$5,000	\$5,500	\$500	10.0%	\$5,500	
106	10.2320.540.0	Advertising	\$3,719	\$4,915	\$1,000		\$1,000	\$5,000	\$4,000	400.0%	\$5,000	
107	10.2320.550.0	Printing supplies	\$758	\$575	\$800		\$800	\$800	\$0	0.0%	\$800	
108	10.2320.581.0	Travel, Clerical Staff	\$61	\$0	\$150		\$150	\$150	\$0	0.0%	\$150	
109	10.2320.590.0	Office Hospitality	\$195	\$997	\$500		\$500	\$500	\$0	0.0%	\$500	
110	10.2320.614.0	Expendable Supplies	\$6,096	\$4,229	\$6,500		\$6,500	\$6,500	\$0	0.0%	\$6,500	
111	10.2320.616.0	Annual Start of Year Assembly	\$1,179	\$1,634	\$2,200		\$2,200	\$2,200	\$0	0.0%	\$2,200	
112	10.2320.617.0	New Hire Orientation	\$918	\$1,465	\$1,500		\$1,500	\$1,600	\$100	6.7%	\$1,500	-\$100
113	10.2320.730	Office Equipment Repair/Replacement	\$1,996	\$1,989	\$2,000		\$2,000	\$2,000	\$0	0.0%	\$2,000	
114	10.2320.733	Office Equipment	\$2,166	\$2,062	\$1,500		\$1,500	\$1,500	\$0	0.0%	\$1,500	
115	10.2900.242.0	NHSAA Admin Membership	\$1,995	\$1,995	\$2,250		\$2,250	\$2,250	\$0	0.0%	\$2,250	
116	TOTAL GENERAL		\$72,322	\$72,845	\$119,299	\$442	\$119,741	\$126,641	\$7,342	6.2%	\$126,541	-\$100

	FY23							\$ Change				
				FY23	Board	FY23 Budget		FY24 less	%			
				Adopted	Approved	+ Approved		FY23	change			
	Account	Description	FY21 Actual	FY22 Actual	Budget	Add'l	Add'l	FY24 Budget	over FY23	FY24	Adjusted	Adjusted
line						Expenses	Expense		Budget	Budget		vs FY24
117	Benefits											
118	10.2900.117.	End of Year Support Staff Increases			\$7,826		\$7,826	\$13,091	\$5,265	67.3%	\$0	-\$13,091
121		Salary Increases			\$16,000	-\$16,000	\$0	\$16,000	\$0	0.0%	\$16,000	
122	10.2900.118	Year End Merit Pool	\$21,179	\$30,100	\$15,000		\$15,000	\$15,000	\$0	0.0%	\$15,000	
123	10.2900.119;	Admin Vacation Benefit	\$20,209	\$17,021	\$21,794		\$21,794	\$18,591	-\$3,202	-14.7%	\$18,591	
124	10.2900.211.0	Health Insurance	\$147,305	\$160,477	\$223,541		\$223,541	\$221,532	-\$2,009	-0.9%	\$221,532	
125	10.2900.212.0	Dental Insurance	\$14,646	\$13,338	\$15,710		\$15,710	\$18,110	\$2,400	15.3%	\$18,110	
126	10.2900.213.0	Life, LTD, and ADD insurance	\$7,560	\$7,801	\$8,600		\$8,600	\$8,600	\$0	0.0%	\$8,600	
127	10.2900.215.0	Flex Benefit	\$27	\$30	\$0		\$0	\$0	\$0	0.0%	\$0	
128	10.2900.216.0	403b Employer Contribution	\$10,949	\$11,000	\$11,000		\$11,000	\$11,000	\$0	0.0%	\$11,000	
129	10.2900.220.0	FICA/Medicare	\$91,873	\$94,137	\$103,645		\$103,645	\$114,680	\$11,035	10.6%	\$114,680	
130	10.2900.231.0	NH Retirement	\$141,856	\$185,632	\$207,593		\$207,593	\$218,572	\$10,979	5.3%	\$218,572	
131	10.2900.250.0	Unemployment Compensation	\$829	\$810	\$900		\$900	\$900	\$0	0.0%	\$900	
132	10.2900.260.0	Workers' Compensation	\$2,660	\$1,799	\$3,400		\$3,400	\$3,400	\$0	0.0%	\$3,400	
133	10.2900.330.0	Contracted Services-GASB 75	\$2,500	\$0	\$6,500		\$6,500	\$6,500	\$0	0.0%	\$6,500	
134		TOTAL BENEFITS	\$461,592	\$522,146	\$641,508	-\$16,000	\$625,508	\$665,976	\$24,468	3.8%	\$652,885	-\$13,091
135	Total Expenses							\$2,268,374	\$161,198	7.6%	\$2,251,208	-\$17,166

SAU 41

Revenue and Expense Report

FY23

as of 11/28/2022

Expense				
Expense Category	Budget/Approved Expense*	YTD Expense	Encumbered	Balance
Superintendent	\$ 190,800	\$ 80,110	\$ 109,142	\$ 1,548
Assistant Superintendent	\$ 150,350	\$ 64,839	\$ 85,463	\$ 47
Student Services	\$ 264,450	\$ 73,793	\$ 154,761	\$ 35,896
Business Office	\$ 550,427	\$ 223,908	\$ 328,321	\$ (1,803)
Facility/ Maintenance	\$ 153,736	\$ 71,431	\$ 83,883	\$ (1,578)
Technology	\$ 107,659	\$ 47,029	\$ 61,533	\$ (903)
General	\$ 122,677	\$ 37,613	\$ 72,023	\$ 13,041
Benefits	\$ 617,682	\$ 220,766	\$ 347,632	\$ 49,284
School Board	\$ 1,520	\$ 570	\$ 950	\$ -
Total Expenses	\$ 2,159,301	\$ 820,060	\$ 1,243,709	\$ 95,532
Plus FY22 Carryover	\$7,517	\$4,500	\$3,017	-
Total Expenses + Carryover	\$ 2,166,818	\$ 824,560	\$ 1,246,726	\$ 95,532
Revenue				
Revenue Source	Budget	YTD Revenue	Expected	Balance
Assessments:				
Brookline	\$407,208	\$169,670	\$237,538	\$0
Hollis	\$625,021	\$260,425	\$364,596	\$0
Coop	\$1,070,947	\$446,228	\$624,719	\$0
Federal Grants	\$4,000	\$0	\$4,000	\$0
Miscellaneous	\$0	\$413	\$0	\$413
FY22 Carryover	\$7,517		\$7,517	\$0
Use of Fund Balance as Revenue	\$52,125			(\$52,125)
Total Revenue	\$ 2,166,818	\$ 876,736	\$1,238,370	(\$51,712)
Budget Balance	\$ 43,820			

Fund Balance Projection	
Beginning Fund Balance as of 7/1/2022	\$ 260,385
FY23 Net Income/(Loss)	\$ 43,820
Expected use of fund balance	\$ -
Ending Fund Balance as of 6/30/23	\$ 304,205

As % of Expense Budget 14.1%

*\$18k December Increase was approved by the Governing Board

Target 7 to 10%

Explanation of Expense Balances

Category	Balance	Notes
Superintendent	\$ 1,548	
Assistant Superintendent	\$ 47	
Student Services	\$ 35,896	Unfilled Asst Director of Student Services position
Business Office	\$ (1,803)	
Facility/ Maintenance	\$ (1,578)	
Network Admin/Technology	\$ (903)	
General	\$ 13,041	Unfilled office manager position
Benefits	\$ 49,284	Savings related to unfilled positions/enrollment changes
School Board	\$ -	
	\$ 95,532	

Expense Category	Includes
Superintendent	Salary, contractual benefits, conferences, dues
Assistant Superintendent	Salary, contractual benefits, conferences, dues
School Board	Treasurer and Secretary stipends
Student Services	Salary, contractual benefits, conferences, dues
Business Office	Salary, contractual benefits, conferences, dues & audit
Maintenance	Salary, contractual benefits, conferences, inspections, furnace, septic, mowing, snow removal, insurance, utilities, etc.
Network Admin/Technology	Salary, contractual benefits, conferences, computers, site licenses
General	Office mgr, legal, copiers, printers, postage, expendables, advertising, building phone
Benefits	Insurance, retirement, taxes, vacation payouts, merit bonuses

Category: Optional

Policies and procedures relating to the Governing Board of the School Administrative Unit (SAU) are independent of those of any district. SAU policies generally will have the same code, as district policies covering the same subject matter, but may differ in substance according to the determination of the SAU Governing Board.

A. SAU SCHOOL DISTRICTS: The School District(s) of Brookline, Hollis, and Hollis Brookline Cooperative shall constitute SAU # 41.

B. SAU GOVERNING BOARD: The combined school boards of the school districts.

C. VOTING RIGHTS:

RSA 194-C:7 Representation. Every school district maintaining one or more public schools shall be entitled to 3 votes on the joint board of school administrative units, plus additional votes as provided in RSA 194-C:8. Districts not maintaining schools shall have one representative on said joint board who shall be entitled to one vote. Each school district board member present shall be entitled to have a proportionate share of the school district's votes provided that the total votes per district shall be equally divided among said district's board members present and cast as each member present decides on any issue.

RSA 194-C:8 Weighted Voting. In all votes regarding school administrative unit affairs, including organizing of such unit school board and selection of officers, each district shall be entitled to one additional vote for each 16 resident pupils attending school within the SAU. A balance of 8 or more students shall entitle that district to an additional vote. A balance of fewer than 8 students shall have no net effect on a district's vote. Enrollments shall be based on the average daily membership in residence of each district for the school year which ended in the preceding June. Weighted votes shall only be used upon the demand of a majority of the members of any board present and voting in the school administrative unit. The school board

members present at a school administrative unit school board meeting shall be entitled to cast the entire number of votes assigned to their school districts, provided that each representative present shall be entitled to a proportionate share of the total to be cast as provided in RSA 194-C:7.

D. POWERS AND DUTIES: The SAU Governing Board is empowered to:

1. Elect, when necessary, a Superintendent.
2. Act upon the Superintendent's nominations for SAU professional staff.
3. Fix the salaries of all SAU personnel.
4. Adopt a budget for the expenses of the SAU.
5. Adopt policies affecting the SAU.
6. Evaluate the Superintendent.
7. Remove when necessary, a Superintendent.
8. Exercise all other powers vested to the SAU Governing Board by statute or regulation.

E. VACANCY ON THE BOARD: Any vacancy on the SAU Governing Board shall be filled in accordance with the statute governing the Board of the school district of the resigned member.

F. ELECTION OF SAU PROFESSIONAL STAFF: When a vacancy occurs in the SAU professional staff, the Superintendent shall develop a process for recruiting and interviewing candidates, except if the Superintendent's position is being vacated.

G. EMPLOYMENT OF OFFICE PERSONNEL: All other SAU personnel shall be nominated for employment by the Superintendent of Schools. Any new permanent position(s) either part-time or full-time shall require SAU Governing Board approval.

H. MEETINGS: The SAU Governing Board shall meet at least (4) times a year unless otherwise determined by the Board.

1. Annual: The SAU Governing Board shall meet annually between April 1 and June 1 in each year, at a time and place fixed by the Chairperson. The Board shall organize by electing the following officers:

- a. Chairperson
- b. Vice-Chairperson
- c. Treasurer
- d. Secretary

The Board shall elect the professional staff members for the next fiscal year and fix the salaries of all SAU personnel. In addition, the SAU Governing Board shall formally evaluate the Superintendent's performance. The Board shall certify the vote on the budget. ~~The Board shall perform its self-evaluation.~~

2. Semi-Annual: The SAU Governing Board shall hold a meeting between October ~~1~~ ¹⁵ and December ~~20~~ ¹⁵ in each year for the purpose of preparing a recommended budget for the next fiscal year for the expenses of the SAU. This meeting ~~will~~ ^{may also} include ~~a~~ ^a the-formative mid-year evaluation of the Superintendent.

3. Budget Hearing - Public: There shall be held within the SAU at a time and place specified by the SAU Governing Board Chairman, a public hearing upon the recommended budget. The SAU Governing Board shall adopt a budget, following the public hearing, for the next fiscal year per RSA 194-C: 10.

4. Special Meetings: The SAU Governing Board may hold special meetings at the call of the Chairperson or at the request of any one of the member school boards.

5. Notification of Meetings and Procedure:

- a. Except in emergencies, written notice of each meeting shall be in accordance with RSA 91-A:2.

b. The public budget hearing shall be held in an appropriate facility centrally located.

c. An agenda and supporting information shall be prepared by the Superintendent of Schools and the SAU #41 Chairpersons for each Board member prior to the meeting. Items will not be included for action of the SAU Governing Board at a meeting unless submitted to the Superintendent of Schools ten days prior to the day of the meeting.

d. The SAU Governing Board may go into non-public session by a majority vote of the members, in accordance with RSA 91-A:3.

e. A caucus of five minutes may be called by any one of the member school boards. The SAU Governing Board will recess while individual boards are holding a caucus.

I. QUORUM: A simple majority of the SAU Governing Board shall constitute a quorum .

J. ANNUAL AUDIT: The SAU Governing Board shall authorize an audit of the SAU accounts annually.

K. NON-DISCRIMINATION POLICY: The SAU Governing Board does not discriminate on the basis of race, religion, color, sex, age, marital status, handicap, gender identity, or national origin in the educational programs or activities which it operates and which are required by Titles VI and IX.

L. ADMINISTRATIVE AUTHORITY: The Superintendent of Schools is the chief executive officer of the School Districts and, in their absence, a designee will act as deputy chief administrative officer with the same power and responsibilities as vested in the Superintendent to the extent permitted by law.

M. BUDGET APPROVAL: Per RSA-194-C:5(c), Other administrative positions may be established, but only after 50% or more of the school districts in the school administrative unit representing 60 percent of the total pupils in the school administrative unit has voted favorably upon the establishment of the position.

Legal References:

RSA 194-C, School Administrative Units

First Reading: September 23, 2013

Second Reading: October 29, 2013

Third Reading: November 21, 2013

Adopted: November 21, 2013

Recoded from BBBH-R to BBBH and Adopted: December 5, 2013

First Reading: February 2, 2020

Second Reading: October 13, 2022 (as amended)

Third Reading: December 15, 2022 (as amended)

Adopted: December 15, 2022

SAU 41 Governing Board

Policy **BDD - BOARD-SUPERINTENDENT RELATIONSHIP**

Category: Recommended

The Board believes that policy-making is a primary function of the School Board and that the execution of those policies is the primary function of the Superintendent.

Delegation by the Board of its executive powers to the Superintendent provides freedom for the Superintendent to manage the schools within the Board's policies and frees the Board to devote its time to policy-making and appraisal functions.

The Superintendent is responsible for the administration of Board policies, the execution of Board decisions, the operation of school programs, and for keeping the Board informed about school operations and issues.

Appendix: BDD-R, ~~BDD-F~~

~~Statutory-Regulatory References:~~

~~RSA 194-C:5 School Administrative Units: Organization and Duties~~

~~N.H. Code of Administrative Rules—Section Ed. 302~~

First Reading: October 29, 2013

Second Reading: November 21, 2013

Third Reading: December 5, 2013

Adopted: December 5, 2013

First Reading: December 15, 2022 (as amended)

Second Reading:

Third Reading:

Adopted:

SAU 41 Governing Board

Policy BDD-R BOARD-SUPERINTENDENT RELATIONS

The Superintendent will keep the Board currently informed in all areas pertaining to the operation of the schools. ~~He/she~~ They will prepare or cause to be prepared reports to the Board to facilitate its decisions. ~~He/she~~ They will prepare the agenda for each Board meeting and will attend all meetings and participate in all deliberations except when ~~his~~ their contract is being considered. ~~He/she~~ They will administer the schools in conformity with the adopted policies of the Board, the State Board of Education, and state law, making such administrative rules and regulations as may be necessary. ~~He/she~~ They will be ultimately responsible for all areas reporting directly to ~~him/her~~ them which include instruction, business management, personnel, pupil personnel, technical, vocational and continuing education, employee relations, information and community services, and federal and special programs. ~~He/she~~ They will coordinate these functions to obtain the efficient operation of schools for the benefit of the total community. The responsibilities of the Superintendent in a cooperative climate with the Board are identified as:

Board	Superintendent
1. To select a competent, established, education leader as Superintendent.	To administer effectively and provide the professional, educational leadership.
2. To serve as a policy-making body.	To recommend sound policy and implement adopted policies by formulating and enforcing rules and regulations.
3. To allow the Superintendent to administer the schools.	To make Board policy effective through efficient Administration.
4. To exercise sound judgment in business affairs of the school corporation.	To keep the Board informed on financial matters, do sound long-range planning, and keep current expenditures within the approved budget.
5. To deal always in an ethical, honest, straight-forward, open-and-above-board manner with the Superintendent and the community.	To deal always in an honest, professional, straight-forward, open-and above-board manner with the Board, staff and community.

Board	Superintendent
6. To provide necessary personnel within budget limitations.	To present personnel needs to the Board.
7. To approve an organizational structure for the Administration.	To make nominations for each position with the Board's authorization.
8. To take legal action required by law.	To recommend to the Board all action required by law.
9. To examine and approve an annual budget.	To recommend an annual budget with necessary supporting data.
10. To function as a Board rather than as individuals.	To deal with the Board as a whole rather than with individual members.
11. To carry on communications with staff members through the Superintendent.	To see that the staff communicate with the Board through the Superintendent.
12. To hold the Superintendent accountable for results.	To accept responsibility for the results.
13. To remember that schools exist for the benefit of the students and community.	To remember that schools exist for the benefit of the students and community.
14. To fulfill such other duties required by regulations of the State Board of Education and state law.	To fulfill such other duties required by regulations of the State Board of Education and state law.

See Policy BDD, ~~BDD-F~~

First Reading: October 29, 2013

Second Reading: November 21, 2013

Third Reading: December 5, 2013

Adopted: December 5, 2013

First Reading: December 15, 2022 (as amended)

Second Reading:

Third Reading:

Adopted:

SAU 41 Governing Board
Policy BDB - BOARD OFFICERS

Category: Recommended

The officers of the SAU 41 ~~School~~ Governing Board shall include a Chairperson, Vice-Chairperson, Treasurer, and Secretary. The officers shall be elected at the board's re-organizational meeting following the school district annual meeting. Board officers will serve a one-year term, concluding at the re-organizational meeting the following year, at which time a new election of officers will occur. Officers will remain in their respective offices until successors are elected.

Each school district shall be entitled to have a representative serve as an officer. If the Chairperson resigns from the school board or resigns from the office of Chair, the Vice-Chairperson will become Chairperson of the Board. Any vacancy in any of such offices may be filled at any meeting of the Board provided that all members of the Board have been notified prior to the meeting that the vacancy will be filled at such meeting.

The Superintendent is the chief executive officer and an ex-officio, non-voting member of the Board and shall be the Executive Secretary ex-officio.

Chairperson:

The Chairperson shall preside at all meetings. ~~and shall not originate or second motions; however, t~~ The Chairperson shall have the right to vote on all matters before the Board. The Chairperson shall consult with the Superintendent on the preparation of the agenda for each meeting, shall have authority to sign contracts and other instruments as approved by the Board in its name and on its behalf, and shall have such other powers and duties as the Board may ~~from time to time~~ determine.

Vice-Chairperson:

The Vice-Chairperson will have the powers and duties of the Chairperson in ~~his/her~~ their absence or for the duration of the disability, and such other powers and duties as the Board may ~~from time to time~~ determine. Additionally, the Vice-Chairperson shall lead the Superintendent Performance Evaluation Committee (SPEC).

Treasurer:

The Treasurer shall be responsible for financial matters as directed by the Chairperson or the Board. Additionally, the Treasurer may ~~shall~~ be responsible for ~~conducting the SAU Budget process and~~ presenting the SAU Budget at the Budget Hearing.

Secretary:

The Secretary shall be responsible for Board correspondence when directed by the Chairperson.

~~Effective Date: April 1, 2014~~

~~Statutory Reference: RSA 194-C:5I; School Administrative Units~~

First Reading: November 21, 2013

Second Reading: Waived

Third Reading: Waived

Adopted: November 21, 2013

First Reading (as amended): December 15, 2022

Second Reading:

Third Reading:

Adopted:

SAU 41 Governing Board
Policy **CB - SCHOOL SUPERINTENDENT**

Category: Recommended

The duties of the Superintendent are defined in ~~his/her~~ their contract of employment, individual board policies, SAU policies, state statutes, and New Hampshire Department of Education Rules.

The Board expects that the Superintendent, as the chief executive officer, is responsible for:

1. The execution of board policies
2. The management of the work of all school departments, the duties of which, apart from those required by law, the Superintendent shall assign
3. The observance of all board policies by all those persons employed by the district
4. The enforcement of all provisions of the law relating to the operation of the schools or other educational, social and recreational agencies, or activities under the charge of the board.

Regulatory Reference:

N.H. Code of Administrative Rules, Section Ed. 302.02, Substantive Duties of Superintendents

Appendix [CB-R](#)

Revised: February 2006

First Reading: October 29, 2013

Tabled: November 21, 2013

Second Reading: December 15, 2013

Third Reading (waived): December 15, 2013

Adopted: December 15, 2013

First Reading: December 15, 2022 (as amended)

Second Reading:

Third Reading:

Adopted:

SAU 41 Governing Board
***Policy* CB-R DUTIES OF THE SUPERINTENDENT**

NH CODE OF ADMINISTRATIVE RULES PART Ed 302 DUTIES OF SCHOOL
SUPERINTENDENTS

Ed 302.01 Executive Officer.

(a) The Superintendent shall:

- (1) Serve as the executive officer of the local school district or districts within the school administrative unit (SAU);
- (2) Be responsible for the overall administrative and leadership services of the SAU; and
- (3) Perform the duties specified in the section.

(b) The Superintendent shall be responsible for planning and managing the administrative and leadership services of the local school district or districts within the school administrative unit subject to statutory requirements, these rules, and the policies of the local districts

(c) The administrative and leadership services shall be defined and directed by the governing body employing the Superintendent. Such local district services shall include but are not limited to the following areas:

- (1) Personnel;
- (2) Finance;
- (3) Communication/community relations;
- (4) Student service;
- (5) Maintenance/capital improvement;
- (6) Curriculum;
- (7) Instruction;
- (8) Assessment;

- (9) Short and long range planning;
- (10) Governance for student achievement;
- (11) Policy research;
- (12) Implementation, and review; and
- (13) Overall leadership on educational issues.

(d) The Superintendent shall develop and maintain a system of public schools, staffed by certified educators, qualified professionals, and persons providing support services, subject to statutory requirements, these rules, and the policies of the local districts (s).

(e) The Superintendent shall provide, develop and implement procedures to achieve educational objectives within the local school district or districts with the school administrative unit.

(f) The Superintendent shall be directly responsible to the local school district or districts within the school administrative unit board.

(g) The Superintendent may nominate for school administrative unit board appointment one or more assistants, including assistant superintendents, and business administrators. The Superintendent may assign duties for the efficient management of the school administrative unit.

Ed 302.02 Substantive Duties. The Superintendent shall in addition to those duties outlined in Ed 302.01:

- (a) Nominate all certified staff and appoint other employees in accordance with state law, the rules of the state board and school board policies;
- (b) Direct and supervise the work of all employees of the district or districts within the school administrative unit and shall have all powers necessary to make such direction effective, as outlined in RSA 194-C:4. While the Superintendent has ultimate responsibility, he/she may delegate powers and duties to other personnel.
- (c) Be responsible for the selection and purchase of textbooks and all other supplemental materials and supplies in accordance with the policies of the school board and the state board and see that the same are distributed to the school, accurately accounted for and economically used;
- (d) Be responsible for developing and recommending to the school board or boards within the school administrative unit the annual budget for the support of the educational

program and for the operation and maintenance of schools within the district or districts and the school administrative unit in accordance with school board policy;

(e) Be responsible for developing and maintaining an accounting system and financial reporting procedures for all funds in accordance with local school board policy, and local and state laws;

(f) Be responsible for the development of an educational plan including curriculum, instruction, and assessment programs for the district or districts and for recommending a program of studies suitable to the needs of the pupils and the community in accordance with local school board policies, state statutes and state board rules;

(g) Remove a teacher or other employee of the district in accordance with RSA 189:31;

(h) Recommend the dismissal of certified staff to the board, which has the authority to dismiss in accordance with RSA 189:13;

(i) Provide for temporary staff to fill vacancies and provide supplies immediately needed for the operation of the schools;

(j) Be responsible for maintaining records and filing reports as required by the state board of education and the local school boards;

(k) Admit pupils to the resident school district in accordance with the laws of the state and the rules of the state board and policies of the local board;

(l) Direct pupils to assigned classes and grades, consistent with local school board policies;

(m) Maintain a safe environment for pupils free of hazardous conditions;

(n) Be responsible for the evaluation of personnel and programs in accordance with local school board policies;

(o) Be responsible for implementation of state board rules, which apply in the area of the Superintendent's jurisdiction;

(p) Be responsible for developing and recommending to the school board or boards within the school administrative unit an annual maintenance program and long-term capital improvement plan;

(q) Be responsible for the implementation and recommendation to the school boards or boards within the school administrative unit a community relations and communications program; and

(r) Be responsible for the implementation and review of school district policies.

See Policy [CB](#)

First Reading: October 29, 2013

Tabled: November 21, 2013

Second Reading: December 15, 2013

Third Reading (waived): December 15, 2013

Adopted: December 15, 2013

First Reading: December 15, 2022 (as amended)

Second Reading:

Third Reading:

Adopted: