

**HOLLIS BROOKLINE COOPERATIVE SCHOOL DISTRICT
BUDGET COMMITTEE
SEPTEMBER 29, 2022
MEETING MINUTES**

A regular meeting of the Hollis Brookline Cooperative School District (COOP) Budget Committee was conducted on Thursday, September 29, 2022, at 6:33 p.m. at the Hollis Brookline Middle School Library.

Chairman, Darlene Mann, presided:

Members of the Budget Cmte. Present: Raul Blanche, Vice Chairman
 Matthew Maguire
 Brian Rater
 Anthony Stanizzi
 Cindy VanCoughnett, School Bd. Rep.
 Tom Whalen

Members of the Budget Cmte. Absent: David Blinn

Also in Attendance: Kelly Seeley, Business Administrator

PLEDGE OF ALLEGIANCE

Chairman Mann lead in the Pledge of Allegiance.

AGENDA ADJUSTMENTS - None

APPOINTMENT OF MEETING OBSERVER

Chairman Mann appointed Anthony Stanizzi to serve as Meeting Observer.

APPROVAL OF MINUTES

COOP Budget Committee [August 25, 2022](#)

The following amendments were offered:

Page 4, Line 46; correct the spelling of “Mr. Greene”
Page 5, Line 7; replace “tear” with “year”
Page 5, Line 23; Replace “T” with “At”

**MOTION BY MEMBER BLANCHE TO ACCEPT, AS AMENDED
MOTION SECONDED BY MEMBER STANIZZI
MOTION CARRIED
7-0-0**

PUBLIC INPUT – None

GENERAL BUSINESS

- Financial Update – FY22 Year-End

The amount that will be returned to the taxbase and used to offset the tax rate is \$1,509,436. The budget had anticipated a return of \$200,000.

Ms. Seeley, Business Administrator, noted the primary drivers for the expense balance, which include \$1.2 million in special education savings, primarily the result of transportation; students moving out of the district, program changes, and many unfilled positions. Salary related savings were primarily due to unfilled positions. Also experienced were hiring savings and unpaid dollars (some related to COVID, e.g., unpaid leave). In addition, there were insurance enrollment changes based on new hire choices. The district had a one-time workers' comp. and unemployment compensation refund for approx. \$25,000. There were also savings achieved (\$81,000) in the area of professional development.

Chairman Mann remarked she does not recall a year where there has been that significant of a savings in the area of special education. She understands it is compounded by some of the vacancies of paraprofessionals, etc., but it is significant. Going into this year and projecting out you can see the trends as they move up from the elementary school. Ms. Seeley commented FY24 might be a lower year, but that would not necessarily continue much longer.

Chairman Mann noted, because of new legislation, districts are now responsible for special education costs for students until they reach the age of 22. There will be a financial impact resulting from that.

Asked what the lower cost driver in transportation was, Ms. Seeley stated it is mostly related to special education students moving out of the district.

Asked about the savings in facilities, she stated it to be primarily related to unfilled positions. She spoke of the need for the positions and how administrators from the SAU are addressing those needs in the districts.

Vice Chairman Blanche questioned if there is a mechanism to analyze the amount returned to the tax base over a period of time, e.g., ten year span, to see if there is a trend (particular drivers. Chairman Mann commented, through these COVID years, any unreserved fund balances that come to mind were really driven by special education. We had another year where we had significant levels of attrition and saw a large number of long-term staff leave the district. In some instances, positions formerly held by individuals on the higher end of the salary scale were filled with individuals having less experience and coming in lower on the salary scale, which resulted in significant savings. With new information in hand, she can update the Excel spreadsheet she created of the ten-year view, which is split between Hollis and Brookline and includes the elementary districts. Vice Chairman Blanche commented on that spreadsheet being good input that could be included during the district meeting.

- School Board Update – Review of Items from September Meeting

The Board supported the recommendation of the Superintendent to move forward with applying for school building aid for the COOP schools.

Ms. Seeley stated applications have been put forth for building aid in Brookline and the COOP districts. With building aid now available the decision was made to submit applications for projects that have been in discussion. None of the projects have been completely fleshed out, but enough work was done to create an application. The largest project identified in the COOP is the expansion of the high school cafeteria, which would involve redoing some of the kitchen and enlarging the space so that it would go out into where the delivery area currently is. Other changes would have the high school robotics coming back to the high school.

Asked if the district is leaning towards a plan similar to the one discussed a few years back e.g., creating a second story space, Ms. Seeley stated that was not even in the mix this time around. The focus is on being prepared for expansion should enrollment increase; turning more space into usable classroom space and expanding some of the spaces we have in the HBMS (such as the library; updating and making more useful). There would also be the replacing of boilers and other items that would result in energy efficiencies; a lot of the equipment in both schools is at end of life.

Member Rater questioned how the expansion of the spaces in the high school would be done, e.g., adding on to the building. Ms. Seeley responded part of the cafeteria expansion frees up some space. It is more a reconfiguring of spaces we have to be usable for classrooms.

Chairman Mann commented it is an application process for a limited pool of funds. Projects are ranked, site visits conducted, etc. Projects that are approved and rise to the top of the list for funding are then put before taxpayers for approval. Building aid is 30% of the cost of the project.

Ms. Seeley stated site visits have been conducted, and the Board has approved moving forward with the application. It is her understanding that were a project not approved for this funding cycle, it would be on the list for the next cycle of available funding. She was uncertain when the State would make decisions. The hope is that it would be timely enough to allow the district to move forward with seeking approval at the March meeting.

Asked if a cap for the available funding has been identified, Ms. Seeley was unaware. She commented the district is somewhat ahead of the game as the discussion started last year and has involved an architect and contractor. The plans can be discussed and fleshed out more seriously.

Asked if the Board gave approval to move forward with projects for both the HBHS and HBMS, member VanCoughnett stated that to be the case. The SAU has submitted 4 applications in total. There is no way of knowing the number that would be approved.

Member VanCoughnett noted at the last Board meeting, the head cook at the high school provided public input stating a concern with retaining staff at the current salary structure.

Chairman Mann noted this to be the 3rd year of the current contract. Ms. Seeley stated Board members met with union representatives earlier in the day and have engaged in discussion of what to do with salaries this year. There will likely be a retention bonus. There is the potential that they may open up the contract and negotiate a sidebar agreement. Member VanCoughnett noted the retention bonus would be funded through ESSER funds this year. Chairman Mann spoke of many districts across the State utilizing ESSER funds for retention bonuses given the difficulty in staffing.

Asked, Ms. Seeley stated the district is fully staffed with teachers with the exception of the Tech Ed position. The problem is we do not have substitutes. There are always instances of absences requiring substitutes. Asked if the difficulty in obtaining substitutes is related to pay, qualifications, etc., Ms. Seeley stated her belief the substitute pay is relatively on par with other districts. There are simply not enough individuals wanting to take on these positions. Asked about the possibility of retired teachers, Ms. Seeley spoke of one former teacher who has returned to the district as a long-term substitute and another who retired and has come back full time. Those instances do occur. Chairman Mann commented on the restrictions in number of hours a retiree can work and retain their benefits through the New Hampshire Retirement System (NHRS).

- FY24 SAU Budget Overview

Chairman Mann stated a willingness to serve as the Committee's representative to the SAU 41 Budget Sub-Committee. Given the timing of this meeting, the Committee was able to be provided with a copy of the draft budget for the SAU (copy attached).

The proposed budget goes through several drafts before reaching a document that is brought forth to the Public Hearing (December 15, 2022). The SAU budget is apportioned between the 3 districts and each district's portion is put into a warrant article. Taxpayers vote for the SAU Budget in either Hollis or Brookline and again on the COOP portion of it.

The first draft of the budget represents a 4.6% increase over the current budget (FY23). It predominantly addresses the salaries and benefits for the central office staff. This year there will be requests for a portable conference room and replacement oil tank. At one point, the Hollis School District, as the owner/landlord of the SAU building, had considered a renovation to the SAU building. There is no plan, at this point, for a renovation. The only things occurring include interior renovations to the bathroom.

Asked about the barn behind the building, she stated it continues to stand and will remain so. Vice Chairman Blanche questioned the mold issue in the barn. Ms. Seeley noted no knowledge of such an issue during her tenure. Vice Chairman Blanche remarked years ago the group that does the haunted house looked to use the barn for storage and was informed there was mold. There was a major undertaking to clean the materials that had been stored there. He is in favor of restoring the barn. Ms. Seeley remarked that was before her time. There were attempts made to gain support/funding for a renovation that were not successful.

Chairman Mann commented during the budget cycle before this past one, the Hollis School District was moving forward with a plan to renovate the building and barn. The district followed the required notification process. Unfortunately, the newspaper did not follow through as it had committed to. As a result, notice was not done properly, and the district could not bring forward the article for a vote at the district level. Unfortunately, it derailed the process. Other needs have since taken priority.

With this draft budget is the first glimpse of where the Guaranteed Maximum Rate (GMR) of increase for health insurance might be. Benefits are identified at a 5% increase. Chairman Mann commented during her tenure on the Committee (12 years[±]) she cannot remember a two-year cycle where there was a decrease in both the NHRS rates for employees and teachers factored into the SAU budget and the FY24 district budgets and a decrease in NHRS rates for employees (merit); 14.06% to 13.53% and for professional staff a decrease from 21.02% to 19.64%.

It is anticipated that additional details will be provided around the percentage increases (typically in the 3.5% range) at the Sub-committee meeting. No new staff is being requested. There is a fund balance (UFB) at the SAU budget level. The difference between the district budgets and the SAU budget is that the end-of-year fund balance (difference between budgeted amount and actual expenditures) is retained (rolls over from year to year). The Governing Board actively manages to keep that fund balance in a 7-10% range of the budgeted amount. The current UFB looks to be slightly over \$200,000.

Vice Chairman Blanche questioned if the 3.5% increase includes the use of the UFB and was told it does not. The Governing Board could decide to withdraw funds from the UFB as an offset or it could be a recommendation of the Sub-committee to do that if interested in keeping the percentage of overall budget increase lower.

Another view of the proposed budget will be generated following the next meeting, and a presentation provided to the Governing Board.

- FY24 Budget Planning – Review Dates/Deliverables/Process for Budget Cycle

At the October meeting, the Committee will begin discussing the guidance aspect for the budget and produce a view for preliminary guidance, which provides the Business Office and Administration direction as to where the Committee feels the budget should come in.

There is a lot of information that comes in during the October/November/December timeframe; including adequacy estimates for State aid, and enrollment levels. The tax rate is set, which leads to some information on how we can project the tax base going forward. The Business Administrator provides detailed information on the new item requests and views of the progression of the requests from the time they are identified and through the different reviews by the Administration before being presented to the Committee.

Depending on the status of the potential sidebar agreement, that information will likely be shared by the January timeframe.

The Business Administrator will prepare the Brookline, Hollis, and Hollis-Brookline School Districts (SAU41) Annual Meeting Dates and Deadlines documents (using RSA regulations) and will distribute that to the various boards and committees in October.

Vice Chairman Blanche stated he likes the idea of zero based budgeting and questioned whether the starting point for preparing the budget is last year's approved numbers or actual numbers, noting, in the past, the Committee has compared the two scenarios. He questioned if that process should be conducted every year and was told it is. He would like to see recommendations that have the actual versus budgeted so that, at a top level view, the Committee can begin to identify the areas that are increasing.

Ms. Seeley remarked we do not use the previous year's budget as a starting point. The departments provide what they see as needs. The budget is built from nothing, and the new items/needs are considered from there.

Member Stanizzi commented we are looking at starting from zero and identifying the items needed, which is zero based budgeting.

Vice Chairman Blanche stated ultimately, they compare what is provided with some starting reference point that the Committee calculates based on either last year's budget number, actuals, or somewhere in between.

Member Rater responded the Administration provides information on the budget and actuals from the prior year in addition to the proposal for the coming year. Chairman Mann noted what is provided is comprised of over 700 lines of data.

Chairman Mann stated the point of giving a preliminary guidance view in October is that we generally have a tentative view as we go into the October meeting, but if we did not, it gives the opportunity to review the actuals, adjust, and get that kind of anticipation of here is where we think it should be. We would expect, through the guidance view to say we are seeing a reduction in NHRS so we would expect that will go down, etc. We have a conversation about the inflation factor, which is different as we look into this year. The Committee uses that October-November window to do that kind of individual analysis and review of line items.

By the end of November we can provide final guidance on where we are hopeful the budget will come in. It is hard to talk through the FY24 view when we are sitting in FY23, and our actuals are from FY22.

Chairman Mann stated there are two summaries that are typically included in the guidance file; one that follows that kind of guidance multiplier effect, adds things in and has one starting point and the other starting point says let us take those actuals from FY22 and add in all of the things we know are taking place in FY23. Those are

the comparisons that were done to say looking at it two ways, is one way better than the other. In the two years she has done it, they have come relatively close

Vice Chairman Blanche questioned if the Committee should come together prior to the next regular meeting to go through that exercise independently. Member Maguire remarked that is work that is typically done at the regular meeting. Regardless, it would have to be a public meeting. Chairman Mann commented when saying take the budget, and do your own analysis it was with the understanding that some members might focus more on salary items where others have a focus on transportation, etc. The intent is for members to review the document and bring back questions for the discussion.

Member Stanizzi commented during public meetings it seems we compare what is proposed to previous years and look to justify our position, which may be unfair as circumstances change from year to year. Taxpayers see numbers that change and want to understand the reasoning. Last year he looked at comparative towns and it hit him that we were doing very well compared to others when looking at the cost per student. Even though they may not be identical, we can look at percentages and different factors. That might be an interesting view during the public meetings; not only are we doing pretty well by our estimations in comparison to the prior year, but based on other communities of similar size, we are doing much better.

Member Rater commented the Committee provides guidance, but, in the past, has been known to adjust that as additional information is learned. Ms. Seeley noted, with the first view, there remain unanswered questions, e.g., how many people will retire.

Chairman Mann spoke of discussions that have occurred around the proposed cap for the Special Education Trust Fund. There had been a high-level discussion around whether that amount was the right place for it to be based upon changes in costs of out-of-district placements, etc. She would like to hear the Committee's view on that.

Regarding the retained fund balance, which is the only way school districts have of keeping in reserve a portion of the UFB, Chairman Mann stated the desire for the Committee to engage in a discussion and to gain perspective on whether it is believed worth a recommendation to the School Board to put forth a warrant article to increase the percentage the district is permitted to retain.

Prior to a change in legislation, districts were only allowed to retain 2.5% of the net assessment if the legislative body had provided the authority to do so. Currently the Hollis and Brookline school districts have the 2.5% maximum available. It does not guarantee that 2.5% is put aside each year. The approval is in place to retain an amount up to the 2.5%, and the decision of the exact percentage is that of the school board. The COOP district has a 1% maximum.

The Legislature changed the RSA, and the new maximum is 5%. However, that does not mean that districts that approved the maximum will see an automatic increase to 5%. Districts wishing to increase the percentage are required to put forth another warrant article requesting the authority to do so.

At last year's meeting, through a petition warrant article, there was conversation about what is and is not allowed. In an environment where we have returned a substantial amount of funds and do see significant projects in the future, is it worth considering the ability to retain additional funds; maybe not the full 5% but perhaps moving it to 2.5%?

Asked what the actual number would be, Ms. Seeley stated the retained fund balance going into this year was \$189,000. Moving it to 2.5% would put it in that \$470,000 range. She reiterated even if that amount were identified it does not mean that would automatically be the amount retained. Each year, there is a recommendation by the Administration to the School Board as they have evaluated the financials.

Asked about the process required for utilization of the retained fund balance, Ms. Seeley stated the requirement for a public hearing to be conducted followed by a vote of the Board. Asked if there is any approval process through the State, she stated there is no longer that requirement. Previous legislation required a vote of the Board and subsequent approval by the State that the expenditure met established criteria, e.g. emergency.

Another discussion for the Committee is whether or not to recommend re-establishing a Contingency Fund (\$100,000). If the desire is to have a contingency line item, that would be another warrant requiring voter approval.

The Committee can consider recommendations to add warrant article(s) for contingency and/or increasing the retained fund balance. Ms. Seeley noted the contingency could be funded by end-of-year fund balance or the budget. Hollis does it by the Budget and the COOP has traditionally done it through the use of fund balance.

Member Stanizzi commented it is a matter of semantics, what you are doing is putting money in reserve one way or another and he would rather use a formula such as the 2.5% so that we know what that number is, then it stays at that level. Chairman Mann explained it would vary each year as it varies with the level of assessment. The Contingency would have to be approved annually.

Vice Chairman Blanche commented were the 2.5% in place, which would be a threshold and in theory if we had needs you could go to this \$1.5 million that we gave back to the district and take a portion of that to fill that bucket. He stated he would feel more comfortable making such a decision were there historical information available on the amount of fund balance used prior to identifying the amount that would be returned to the tax base.

Ms. Seeley asked for additional clarification of the information being requested. Vice Chairman Blanche provided the examples of the costs associated with the elevator, various studies, etc. Chairman Mann stated the only time a petition was made (former required practice) to use the retained fund balance was the first year it was in place, and it was a minimal amount of funds. Her memory is that because it was a new process it was unclear whether we were ever actually authorized for it, and by year end we ended up funding one project through the retained fund balance and the other through the budget.

Vice Chairman Blanche asked for specific examples, for the past years, of what it would be used for. Chairman Mann remarked during COVID it would have been available to change our strategy of how we addressed PPE purchases, etc. Member Rater provided the example of a major elevator failure and the requirement to replace that or were there a serious water issue problem that required a major expense and could not be put off for another year.

Chairman Mann commented those are examples of emergency situations, but it could also be used for things the budget does not address, e.g., curriculum or program changes not included in the operating budget that the district wants to pursue or things that we have to cut from the budget that are believed important and need to be pursued.

Vice Chairman Blanche stated he is uncomfortable going from the 1% to a drastic increase. Were the percentages to increase in stages over time, he might be more comfortable. Member Whalen remarked he views this as a big insurance policy, and really the only time you buy insurance is when you have a risk you can identify. It would be easier for us to justify this based on the evaluated risks that we have. Most people in town do not know that the Hollis School District is in charge of water for the Town of Hollis or that the high school now pumps its own water from its own wells. We have aging infrastructure. Each year that we own these buildings is another year of risk or aging that adds to our risk profile.

Vice Chairman Blanche responded that makes sense but in the process of supporting the concept we need to produce examples.

Member Rater commented the Chairman made a very important point, which is that the school board can use it for anything they want. It does not have to be for something catastrophic. The School Board, in theory, could decide we want to renovate the library or purchase new equipment for the robotics team. Vice Chairman Blanche stated that has been done before and was told that had not occurred with use of the retained fund balance.

Chairman Mann spoke of the example she provided of ESSER funds noting the most recent phase of the ESSER funds mandated that districts use 20% of the total on learning loss initiatives. Those are programmatic changes. Those are not fixing infrastructure, etc. We were one of the few districts that had the majority of our students attending school on a daily basis through COVID, but there are still ramifications of having students learn remotely and changing the way curriculum is delivered through Google Classroom and things like that, which are not always easily adaptive by students. There were impacts to that. She is uncertain the SAU received enough funding to really evaluate programs that improve and address learning loss to the degree that other districts did. Had we had more funding there are opportunities to pursue professional development for our staff to teach them to be better educators using these formats and things like that that we may not have necessarily been able to pursue.

Member Rater questioned the decision process for funds to go into the retained fund balance and was told every August the Business Administrator provides a recommendation to the School Board of the amount, up to the limit (currently 1%), and the Board votes on the recommendation.

Chairman Mann added in an environment like this with the inflation levels we are looking at, the drastic changes to electricity costs, etc. those are things that we could not have evaluated this far in advance of a budget so having those additional funds to address those kind of risk issues that were mentioned is important for our district.

Member Maguire commented the prior approval included language around use for an emergency situation. With the change in regulations there is the potential for a change in support for retention.

Member Rater stated concern that this is essentially giving the school board the power to expand the budget. If they can decide on their own to retain several hundred thousand dollars and then spend it on whatever they want, theoretically, they are effectively expanding the budget beyond what we are doing here. There are no checks and balance. Chairman Mann stated there are checks and balances as a public hearing is required. Member Rater stated that is not having to go back to the March meeting with another warrant article. It is automatic that they have that. You could put in a warrant article to restrict it were it used in ways that people disagreed with. It does feel like we are basically creating a large off budget pool of money for them to continually replenish.

Chairman Mann remarked the argument that was just made is not the same argument that has been put forward in Brookline, which has a 2.5% maximum and Hollis which has a 2.5% maximum. It really constrains this district which has the largest buildings the largest number of students, largest budget and staffing levels, and largest risk pool. Her argument would be to raise it to the 2.5%.

Member Stanizzi stated the justification is the level of uncertainty with regard to energy costs, inflation, etc. Chairman Mann remarked if not a recommendation that the Committee reaches consensus on, she would then move back to the discussion of an article for the contingency because it is imperative that we have either if not both.

Member Rater commented when the other two districts had that 2.5% put in place it was an emergency fund that required justification to the State before expenditure. Ms. Seeley stated that was not true went it was approved in Brookline (last year).

Member Rater stated he was not aware that the process had changed and was told when the legislation passed to increase it to 5%, that was a change that was made.

Chairman Mann restated for the years that this has been in place there has not been a recommendation to utilize it. There really was no need from either an emergency perspective or quite frankly were there projects that needed to move up in priority or monies needed to be encumbered as there was funding available for that as well. The district is still managing and maximizing what it returns to the tax base. Ms. Seeley stated, as the Business Administrator, she would never recommend using it, she would want to keep that until the end of the year because you never know what is going to happen. Yes, the school board can trump her any time/any day, but it would certainly not be fiscally responsible, in her mind, to spend it in October on something that is a nice to have instead of keeping it for a must have later on.

Vice Chairman Blanche suggested it would be a good exercise to write down all information on the intent, how it could be used, etc.

Member Rater stated the problem to be that would not be binding to future school boards. Vice Chairman Blanche stated those are important factors and he would like to see, in writing, pros and cons.

Member Whalen remarked the level of trust exists today; however, Member Rater is looking out in the future. Member Rater stated agreement and added he is concerned about creating a process that is kind of automatic and has no checks and balances in the future. You would be depending on them to not turn that into an extension of the budget. We are giving them the power and taking it away from the Budget Committee. Member Whalen noted they could abuse that power for one year.

Member Whalen noted the remarks made by the Chairman that we have had that fund for a number of years with no restrictions. Member Rater questioned when the change occurred and was told it was the last two years. The fund has not been used. Member Rater reiterated we have a good school board, but the board changes from year to year.

Noted was that the Business Administrator would make the Budget Committee aware of her recommendation relative to utilization of the retained fund balance prior to bringing it before the school board.

Member Maguire commented even if a nice to have at the end of the year it could be an issue, e.g., were monies to be expended on what is considered a “nice to have” that was voted down during the budget process. Member Rater remarked what some call nice to haves others call needs. It can very much be a matter of perspective.

Chairman Mann noted that adding a contingency line item to the budget has an impact to the bottom line level of the budget and percentage increase. The Committee may make a recommendation for either an increase in the percentage and/or for a contingency. It is ultimately up to the School Board to decide what will be included in the Warrant.

- Legislative Update/Overview

There is an RSA that increases the amount of time districts are responsible for students that receive services from the Student Services Department. That will have a financial impact if any of our students are in or reach that age range.

Another financial impact is related to the return of 7.5% of teacher payments into the NHRS. Many years ago the State paid 30% of the NHRS contributions for employees. Over time that was reduced. The current RSA returns 7.5% of the teacher or group 1 portion. The return of that amount was designed by the Legislature to be

a point of tax relief in the different districts across the State. They did not stipulate which year it needs to affect the tax rate. They have not informed of the amounts as of yet.

Asked if there is an estimate, Chairman Mann stated there to be some discussion of whether it is specifically just for teachers. There are some administrators that fall into that teacher/professional staff rate. We are waiting to be informed of what that translates into. It is a one-year relief, and not anticipated to continue.

Districts do have the ability to recommend that it be considered for the next tax year because they have made decisions already on unreserved fund balances, etc. with the move toward rate setting.

Chairman Mann spoke of having started reviewing Legislative Service Requests for the upcoming session of the Legislature. There is no detail available other than titles. She noted approx. 10 out of the 250 that have some language that may be related to cooperative districts.

ANNOUNCEMENTS

The Committee was asked to consider alternate dates for the November and December meetings; the 4th Thursday in November falls on Thanksgiving and in December, the 4th Thursday is the 22nd.

AGENDA BUILDING

Chairman Mann commented on upcoming meetings being budget related. Items such as enrollment levels and adequacy aid will be discussed.

Ms. Seeley will ascertain whether the Director of Student Services is available to provide a presentation / update for the November meeting.

Asked when the draft proposed budget would be provided the Committee, it was noted the preliminary view would be available for the October meeting.

The Capital Improvements Plan (CIP) will likely be available for the November/December timeframe.

Vice Chairman Blanche stated the desire for detailed discussion around savings that were achieved in the area of transportation, e.g., cost of current agreement, anticipated cost increases for busing, fuel, etc. Chairman Mann suggested that could be a general discussion when reviewing the budget.

Member Stanizzi asked Ms. Seeley what area of the budget causes her the greatest concern in terms of hitting or missing the mark when budgeting. Ms. Seeley stated it to be special education. She explained in Brookline they have struggled for years and believe they have it okay and then a student requiring services moves into the district and it is a very expensive add. Last year there was the belief the Special Education Trust would have to be looked to. In the end, with the number of unfilled positions, the district was able to cover the costs.

PROCESS OBSERVER READOUT

Member Stanizzi commented on the informative nature of the meeting and having learned from the experience. The budget overview encouraged a great deal of communication among members.

ADJOURNMENT

**MOTION BY MEMBER WHALEN TO ADJOURN
MOTION SECONDED BY MEMBER RATER
MOTION CARRIED
7-0-0**

The September 29, 2022, meeting of the COOP Budget Committee was adjourned at 8:10 p.m.

Date: _____

Signed: _____

FY24: SAU #41 Budget Proposal

Draft #2- for SAU Leadership

<i>line</i>	Account	Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget	\$ Change FY24 less FY23	% change over FY23	FY24 Adjusted	Comparison to FY24 Budget
1	Superintendent										
2	10.2320.111.i	Salary	\$154,550	\$159,187	\$162,689	\$178,000	\$184,230	\$6,230	3.5%	\$184,230	
3	10.2320.243	Conferences	\$214	\$0	\$338	\$250	\$250	\$0	0.0%	\$250	
4	10.2320.531.i	Telephone, Contract	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.0%	\$1,500	
5	10.2320.580.i	Travel, Contract	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.0%	\$3,000	
6	10.2320.583	Travel -Conferences	\$494	\$0	\$848	\$600	\$600	\$0	0.0%	\$600	
7	10.2320.584	Travel-Out of District	\$448	\$0	\$364	\$1,000	\$1,000	\$0	0.0%	\$1,000	
8	10.2320.810.i	Dues	\$5,919	\$6,054	\$6,180	\$6,450	\$6,650	\$200	3.1%	\$6,650	
9	TOTAL SUPERINTENDENT		\$166,125	\$169,741	\$174,920	\$190,800	\$197,230	\$6,430	3.4%	\$197,230	
10	Asst Superintendent of Curriculum										
11	10.2210.115.i	Salary	\$122,212	\$125,878	\$131,000	\$142,500	\$147,488	\$4,988	3.5%	\$147,488	
12	10.2210.243	Conferences	\$219	\$51	\$142	\$500	\$500	\$0	0.0%	\$500	
13	10.2210.531.i	Telephone-Contract	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$0	0.0%	\$1,800	
14	10.2210.580.i	Travel -Contract	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$0	0.0%	\$1,800	
15	10.2210.583.	Travel -Conferences	\$117	\$0	\$918	\$500	\$1,000	\$500	100.0%	\$500	-\$500
16	10.2210.584.	Travel- Out of District	\$133	\$0	\$322	\$250	\$250	\$0	0.0%	\$250	
17	10.2210.810.i	Dues	\$2,859	\$2,776	\$2,803	\$3,000	\$3,100	\$100	3.3%	\$3,100	
18	TOTAL ASST. SUPERINTENDENT		\$129,140	\$132,306	\$138,786	\$150,350	\$155,938	\$5,588	3.7%	\$155,438	
19	Governing Board										
20	10.2312.310.i	School Board Secretary Stipend	\$645	\$545	\$621	\$920	\$920	\$0	0.0%	\$920	
21	10.2313.110.i	District Treasurer Stipend	\$600	\$600	\$600	\$600	\$600	\$0	0.0%	\$600	
22	TOTAL GOV. BOARD		\$1,245	\$1,145	\$1,221	\$1,520	\$1,520	\$0	0.0%	\$1,520	

<i>line</i>	Account	Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget	\$ Change FY24 less FY23	% change over FY23	FY24 Adjusted	Comparison to FY24 Budget
23	Student Services										
24	10.2329.111.i	Salary, Director of Student Services	\$114,338	\$133,298	\$108,000	\$113,400	\$117,369	\$3,969	3.5%	\$117,369	
25	10.2329.111	Salary, Transition Coordinator	\$54,202	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	
26	10.2329.112	Salary, Asst. Director of Student Services	\$50,700	\$80,700	\$78,882	\$90,000	\$93,150	\$3,150	3.5%	\$93,150	
27	10.2329.115.i	Salary, Student Services Admin Asst.	\$46,747	\$48,023	\$49,409	\$52,175	\$54,967	\$2,792	5.4%	\$54,967	
28	10.2329.240.i	Course Reimbursement	\$6,515	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	
29	10.2329.243.i	Conferences	\$846	\$0	\$1,450	\$525	\$1,500	\$975	185.7%	\$525	-\$975
30	10.2329.531.i	Telephone-Contract	\$2,500	\$2,400	\$2,300	\$2,400	\$2,400	\$0	0.0%	\$2,400	
31	10.2329.580.i	Travel- In District- contract	\$1,800	\$1,800	\$1,725	\$1,800	\$1,800	\$0	0.0%	\$1,800	
32	10.2329.582	Travel- ADSS Out of District	\$348	\$211	\$720	\$500	\$500	\$0	0.0%	\$500	
33	10.2329.583.i	Travel- Conferences	\$88	\$0	\$242	\$250	\$250	\$0	0.0%	\$250	
34	10.2329.584	Travel- DSS- Out of District	\$796	\$0	\$0	\$1,000	\$500	-\$500	-50.0%	\$500	
35	10.2329.585	Travel- Professional Development	\$0	\$0	\$0	\$500	\$500	\$0	0.0%	\$500	
36	10.2329.810.i	Dues	\$1,710	\$250	\$1,095	\$1,900	\$1,900	\$0	0.0%	\$1,900	
37	TOTAL STUDENT SERVICES		\$280,590	\$266,682	\$243,823	\$264,450	\$274,836	\$10,386	3.9%	\$273,861	
38	Director of Technology										
39	10.2840.112.i	Salary, Director of Technology	\$83,019	\$85,510	\$89,460	\$97,144	\$103,000	\$5,856	6.0%	\$103,000	
40	10.2840.243	Conferences	\$0	\$0	\$0	\$1,000	\$2,000	\$1,000	100.0%	\$1,000	-\$1,000
41	10.2840.531.i	Telephone-Contract	\$600	\$600	\$1,200	\$600	\$600	\$0	0.0%	\$600	
42	10.2840.580.i	Travel - Contract	\$0	\$0	\$503	\$600	\$600	\$0	0.0%	\$600	
43	10.2840.583	Travel- Conferences	\$0	\$0	\$0	\$1,000	\$1,000	\$0	0.0%	\$1,000	
44	10.2840.584	Travel- Out of District	\$0	\$0	\$0	\$500	\$500	\$0	0.0%	\$500	
45	10.2840.810	Dues	\$0	\$0	\$340	\$340	\$340	\$0	0.0%	\$340	
46	TOTAL DIRECTOR OF TECHNOLOGY		\$83,619	\$86,110	\$91,503	\$101,184	\$108,040	\$6,856	6.8%	\$107,040	

<i>line</i>	Account	Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget	\$ Change FY24 less FY23	% change over FY23	FY24 Adjusted	Comparison to FY24 Budget
47	Technology										
48	10.2840.434	Computer Repairs	\$0	\$0	\$0	\$400	\$400	\$0	0.0%	\$400	
49	10.2840.614.i	Technology Supplies	\$0	\$78	\$96	\$300	\$300	\$0	0.0%	\$300	
50	10.2840.650.i	Support Contracts/Hosted Services	\$1,837	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	
51	10.2840.658.i	Site Licenses	\$551	\$0	\$0	\$550	\$600	\$50	9.1%	\$600	
52	10.2840.734.i	Additional Equipment	\$0	\$713	\$0	\$750	\$750	\$0	0.0%	\$750	
53	10.2840.738.i	Replacement Computers	\$1,213	\$511	\$3,157	\$4,475	\$3,000	-\$1,475	-33.0%	\$3,000	
54	TOTAL TECHNOLOGY		\$3,600	\$1,302	\$3,252	\$6,475	\$5,050	-\$1,425	-22.0%	\$5,050	
55	Business Office										
56	10.2510.111.i	Salary, Business Administrator	\$111,250	\$114,588	\$118,026	\$123,927	\$128,264	\$4,337	3.5%	\$128,264	
57	10.2510.112.i	Salary, Asst. Business Administrators	\$137,589	\$130,000	\$143,150	\$157,495	\$169,241	\$11,746	7.5%	\$169,241	
58	10.2510.115.i	Salary, Business Office Staff	\$217,575	\$221,528	\$224,019	\$256,605	\$279,121	\$22,516	8.8%	\$279,121	
59	10.2510.240.i	Course Reimbursement	\$0	\$25	\$25	\$500	\$500	\$0	0.0%	\$500	
60	10.2510.243.i	Conferences	\$0	\$0	\$0	\$250	\$250	\$0	0.0%	\$250	
61	10.2510.301.i	Professional Services- Training	\$0	\$1,595	\$1,050	\$1,800	\$1,800	\$0	0.0%	\$1,800	
62	10.2510.330.i	Audit	\$4,600	\$4,600	\$4,750	\$4,750	\$4,750	\$0	0.0%	\$4,750	
63	10.2510.331.i	Other Professional Services	\$0	\$48	\$0	\$0	\$0	\$0	0.0%	\$0	
64	10.2510.531.i	Telephone-BA-Contract	\$600	\$600	\$600	\$600	\$600	\$0	0.0%	\$600	
65	10.2510.580.i	Travel-BA-Contract	\$600	\$600	\$600	\$600	\$600	\$0	0.0%	\$600	
66	10.2510.583.i	Travel- Conferences	\$0	\$0	\$0	\$200	\$200	\$0	0.0%	\$200	
67	10.2510.584	Travel- ABA/Bus Office	\$523	\$63	\$597	\$1,200	\$1,200	\$0	0.0%	\$1,200	
68	10.2580.110	Covid Related Payroll	\$0	\$1,662	\$0	\$0	\$0	\$0	0.0%	\$0	
69	10.2510.810.i	Dues-BA	\$1,876	\$2,005	\$1,974	\$2,500	\$2,200	-\$300	-12.0%	\$2,200	
70	TOTAL BUSINESS OFFICE		\$474,615	\$477,314	\$494,791	\$550,427	\$588,726	\$38,299	7.0%	\$588,726	

<i>line</i>	Account	Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget	\$ Change FY24 less FY23	% change over FY23	FY24 Adjusted	Comparison to FY24 Budget
71	Facilities Director										
72	10.2620.112	Salary, Facilities Director		\$61,569	\$76,070	\$83,246	\$91,000	\$7,754	9.3%	\$91,000	
73	10.2620.240	Course Reimbursement			\$0	\$800	\$800	\$0	0.0%	\$800	
74	10.2620.531	Telephone-contract		\$500	\$1,200	\$1,200	\$1,200	\$0	0.0%	\$1,200	
75	10.2620.580	Travel- Contract		\$500	\$1,200	\$1,200	\$1,200	\$0	0.0%	\$1,200	
76	TOTAL FACILITIES DIRECTOR		\$0	\$62,569	\$78,470	\$86,446	\$94,200	\$7,754	9.0%	\$94,200	
77	Maintenance										
78	10.2620.117.i	PT Custodian	\$889	\$0	\$0	\$0	\$0	\$0		\$0	
79	10.2620.118.i	Maintenance Work	\$1,500	\$250	\$0	\$0	\$0	\$0		\$0	
80	10.2620.330	Custodial Services	\$6,255	\$7,645	\$8,640	\$9,000	\$9,500	\$500	5.6%	\$9,500	
81	10.2620.391	Inspections	\$587	\$393	\$453	\$800	\$600	-\$200	-25.0%	\$600	
82	10.2620.411.i	Septic	\$600	\$640	\$320	\$700	\$750	\$50	7.1%	\$750	
83	10.2620.412.i	Furnace	\$0	\$0	\$0	\$500	\$500	\$0	0.0%	\$500	
84	10.2620.422.i	Snow Removal	\$7,985	\$9,755	\$8,435	\$10,000	\$10,000	\$0	0.0%	\$10,000	
85	10.2620.424.i	Landscaping	\$0	\$0	\$0	\$1,000	\$1,000	\$0	0.0%	\$1,000	
86	10.2620.430.i	General Maintenance	\$1,832	\$1,638	\$2,059	\$3,000	\$3,000	\$0	0.0%	\$3,000	
87	10.2620.441.i	Rent	\$23,970	\$23,970	\$23,970	\$23,970	\$23,970	\$0	0.0%	\$23,970	
88	10.2620.442	Portable unit [records storage]	\$0	\$9,432	\$3,887	\$3,720	\$3,900	\$180	4.8%	\$3,900	
89	10.2620.490	Maintenance Service Contracts	\$998	\$876	\$986	\$1,100	\$1,100	\$0	0.0%	\$1,100	
90	10.2620.520	Property Liability Insurance	\$2,761	\$2,972	\$2,461	\$3,000	\$3,000	\$0	0.0%	\$3,000	
91	10.2620.600	Custodial Supplies	\$0	\$76	\$162	\$500	\$500	\$0	0.0%	\$500	
92	10.2620.619	Supplies- Response to Covid	\$0	\$988	\$0	\$0	\$0	\$0		\$0	
93	10.2620.622.i	Utilities	\$5,869	\$6,302	\$6,987	\$7,000	\$8,000	\$1,000	14.3%	\$8,000	
94	10.2620.624.i	Heating Oil	\$2,548	\$1,582	\$1,808	\$3,000	\$3,500	\$500	16.7%	\$3,500	
96	TOTAL MAINTENANCE		\$55,794	\$66,520	\$60,168	\$67,290	\$69,320	\$2,030	3.0%	\$69,320	

<i>line</i>	Account	Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget	\$ Change FY24 less FY23	% change over FY23	FY24 Adjusted	Comparison to FY24 Budget
97	General										
98	10.2320.116.i	Salary, Administrative Asst	\$33,730	\$34,364	\$30,175	\$35,235	\$36,468	\$1,233	3.5%	\$36,468	
99	2320.117	Office Substitutes	\$0	\$85	\$0	\$0	\$2,000	\$2,000		\$0	-\$2,000
100	2320.118	Compliance and Communications Specialist			\$0	\$45,442	\$47,536	\$2,094	4.6%	\$47,536	
101	10.2320.244	Summer Leadership Planning Session	\$1,810	\$1,399	\$485	\$1,500	\$1,500	\$0	0.0%	\$1,500	
102	10.2320.330.i	Legal Services	\$3,044	\$855	\$299	\$3,000	\$3,000	\$0	0.0%	\$3,000	
103	10.2320.331.i	Contracted Services	\$639	\$479	\$297	\$700	\$500	-\$200	-28.6%	\$500	
104	10.2320.340	Print management	\$1,573	\$1,848	\$1,983	\$2,000	\$2,200	\$200	10.0%	\$2,200	
105	10.2320.442.i	Copier Service/ Leases	\$3,981	\$3,932	\$3,959	\$4,500	\$4,700	\$200	4.4%	\$4,700	
106	10.2320.532.i	Internet-eRate Funded	\$0	-\$238	\$4,852	\$0	\$0	\$0		\$0	
107	10.2320.533.i	Telephone	\$6,602	\$6,662	\$6,225	\$6,900	\$7,000	\$100	1.4%	\$7,000	
108	10.2320.534.i	Postage	\$4,236	\$3,855	\$4,709	\$5,000	\$5,500	\$500	10.0%	\$5,500	
109	10.2320.540.i	Advertising	\$328	\$3,719	\$4,915	\$1,000	\$5,000	\$4,000	400.0%	\$5,000	
110	10.2320.550.i	Printing supplies	\$100	\$758	\$575	\$800	\$800	\$0	0.0%	\$800	
111	10.2320.581.i	Travel, Clerical Staff	\$112	\$61	\$0	\$150	\$150	\$0	0.0%	\$150	
112	10.2320.590.i	Office Hospitality	\$378	\$195	\$997	\$500	\$500	\$0	0.0%	\$500	
113	10.2320.614.i	Expendable Supplies	\$5,003	\$6,096	\$4,229	\$6,500	\$6,500	\$0	0.0%	\$6,500	
114	10.2320.616.i	Annual Start of Year Assembly	\$2,135	\$1,179	\$1,634	\$2,200	\$2,200	\$0	0.0%	\$2,200	
115	10.2320.617.i	New Hire Orientation	\$0	\$918	\$1,465	\$1,500	\$1,600	\$100	6.7%	\$1,500	-\$100
116	10.2320.730	Office Equipment Repair/Replacement	\$1,951	\$1,996	\$1,989	\$2,000	\$2,000	\$0	0.0%	\$2,000	
117	10.2320.733	Office Equipment	\$1,334	\$2,166	\$2,062	\$1,500	\$1,500	\$0	0.0%	\$1,500	
118	10.2900.242.i	NHSAA Admin Membership	\$1,995	\$1,995	\$1,995	\$2,250	\$2,250	\$0	0.0%	\$2,250	
119	TOTAL GENERAL		\$68,950	\$72,322	\$72,845	\$122,677	\$132,904	\$10,227	8.3%	\$130,804	

<i>line</i>	Account	Description	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget	\$ Change FY24 less FY23	% change over FY23	FY24 Adjusted	Comparison to FY24 Budget
120	Benefits										
121	10.2900.118	Year End Merit Pool	\$20,000	\$21,179	\$30,100	\$15,000	\$15,000	\$0	0.0%	\$15,000	
122	10.2900.119;	Admin Vacation Benefit	\$20,472	\$20,209	\$17,021	\$21,794	\$18,591	-\$3,202	-14.7%	\$18,591	
123	10.2900.211.i	Health Insurance	\$150,113	\$147,305	\$160,477	\$223,541	\$214,326	-\$9,215	-4.1%	\$214,326	
124	10.2900.212.i	Dental Insurance	\$14,346	\$14,646	\$13,338	\$15,710	\$18,734	\$3,024	19.3%	\$18,734	
125	10.2900.213.i	Life, LTD, and ADD insurance	\$7,011	\$7,560	\$7,801	\$8,600	\$8,600	\$0	0.0%	\$8,600	
126	10.2900.215.i	Flex Benefit Spending	-\$202	\$27	\$30	\$0	\$0	\$0		\$0	
127	10.2900.216.i	403b Employer Contribution	\$11,000	\$10,949	\$11,000	\$11,000	\$11,000	\$0	0.0%	\$11,000	
128	10.2900.220.i	FICA/Medicare	\$86,510	\$91,873	\$94,137	\$103,645	\$114,522	\$10,877	10.5%	\$114,522	
129	10.2900.231.i	NH Retirement	\$131,004	\$141,856	\$185,632	\$207,593	\$218,294	\$10,701	5.2%	\$218,294	
130	10.2900.250.i	Unemployment Compensation	\$829	\$829	\$810	\$900	\$900	\$0	0.0%	\$900	
131	10.2900.260.i	Workers' Compensation	\$3,069	\$2,660	\$1,799	\$3,400	\$3,400	\$0	0.0%	\$3,400	
132	10.2900.330.i	Contracted Services-GASB 75	\$15,000	\$2,500	\$0	\$6,500	\$6,500	\$0	0.0%	\$6,500	
133	TOTAL BENEFITS		\$459,153	\$461,592	\$522,146	\$617,682	\$629,868	\$12,186	2.0%	\$629,868	
134											
135	Total Expenses		\$1,722,832	\$1,797,603	\$1,881,925	\$2,159,301	\$2,257,632	\$98,331	4.6%	\$2,253,057	\$ (4,575)
136											
137	<i>Use of Fund Balance to Reduce Expenses</i>					-\$52,125	-\$1,500				
138	* Total expense less use of fund balance					\$2,107,176	\$2,256,132				
139						* Original FY23 Budget	*Proposed FY24 Budget				