

**HOLLIS BROOKLINE COOPERATIVE SCHOOL DISTRICT
BUDGET COMMITTEE
SEPTEMBER 23, 2021
MEETING MINUTES**

A regular meeting of the Hollis Brookline Cooperative School District (COOP) Budget Committee was conducted on Thursday, September 23, 2021, at 6:30 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

APPROVED
10 · 28 · 21

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

Chairman Mann noted a correction to the agenda; the SAU budget overview and budget planning agenda items should have referenced fiscal year 23 (FY23).

APPOINTMENT OF MEETING OBSERVER

Chairman Mann appointed Brian Rater to serve as Process Observer.

APPROVAL OF MINUTES

COOP Budget Committee August 26, 2021

The following amendment was offered:

Page 3, Line 30; correct the spelling of “principal”

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

COOP Budget Committee - **Non-Public**. August 26, 2021

MOTION BY MEMBER BLANCHE TO ACCEPT, AS PRESENTED
MOTION SECONDED BY MEMBER RATER____
MOTION CARRIED
7-0-0

PUBLIC INPUT - None

GENERAL BUSINESS

Chairman Mann stepped down and Vice Chairman Blanche presided.

- Financial Update – FY21 Year-End

Kelly Seeley, Business Administrator, stated the year end Unreserved Fund Balance (UFB), after approved allocations to the various funds; Athletic Trust (\$50,000), Maintenance Trust (\$115,000), and Retained Fund Balance (\$180,760), is \$1,909,879. That is the amount that will be returned to the tax base to offset the amount that has to be raised through taxes to support the current budget.

How the district arrived at the UFB is really a story of what did not happen because of the pandemic. Examples of cost avoidance/savings include less than anticipated lane changes for teacher salaries, savings in supply line items, a number of positions going unfilled for periods of time (salary, benefit and hiring savings), savings in the area of special education, e.g., contracted services, out-of-district, and tuition savings. Those savings were the result of choices parents made or services that simply were not available because of the pandemic. Savings were seen in the areas of athletics, e.g., stipends and transportation and extra-curricular activities that did not occur. Savings were also seen in the area of professional development.

Vice Chairman Blanche spoke of his recollection the last report indicated the UFB would be in the area of \$1 million. Ms. Seeley noted the report had indicated an approx. \$1.5 million. The previous year \$1.1 million was returned.

Vice Chairman Blanche stepped down and Chairman Mann presided.

Chairman Mann spoke of the UFB summary, which provides a ten-year look, distributes portions of the UFB between the two communities, and associates the tax impact of what was returned to the tax base. Once the information from the most current rate setting is available (November timeframe) it will include the most recent apportionment and tax base, which is information that will contribute to what the tax rate impact of that is. When the information is made available, the summary document will be updated and provided to the Committee. The history of the amount of UFB returned to the tax base has been tracked from 2009 forward and identifies \$7.5 million returned over that period.

Asked if this type of information is available for the Hollis and Brookline School districts as a way to compare the COOP to the other districts, Ms. Seeley stated she could gather the information. The Committee will be provided the information as a supplement to the UFB summary document.

Chairman Mann remarked it is imperative that these funds are returned to the tax base.

It results in a decrease in the tax rate, but also results in a higher percentage increase because now the tax rate is lower. As we are continuing to look at budgets, usually it ends up inflating that percentage increase. It helps in the understanding of why it took place.

For those unfamiliar with what occurred last year, while it looked as normal a year as we could make a very abnormal year, there were still abnormalities to the year that affected the staff that was hired and the activities and things they participated in. Those are things that will continue and be put back into place for this year and going forward. She provided the example of out-of-district placements that would normally result in a cost associated with transportation. A lot of those placements were remote, and transportation was not required. Those were abnormalities that we dealt with because of the situation.

Asked about the encumbrances that were approved by the School Board, Ms. Seeley noted costs associated with the HBHS main office security renovation (\$91,000), the HBHS roof section (\$190,000), HBHS paving to complete the circular drive (\$65,000), project scope for enrollment increases (\$30,000), HBHS teacher lot paving (\$65,000) and replacement of the oldest section of roof at HBMS (\$105,000). The total approved encumbrance was \$546,000.

- School Board Update – Review of Items from September School Board Meeting

The School Board reviewed the language of the Memorandum of Understanding (MOU) between the Hollis-Brookline Cooperative School District and the Hollis Police Department for the position of School Resource Officer (SRO). That change was approved last year. The SRO will be full-time in the COOP District (position previously shared with Hollis School District). The Hollis School District has added a School Resource and Community Policing Officer (SRCPO).

The Board also reviewed language of the transportation contract that will be brought before the SAU 41 Governing Board at its October 14th meeting.

Ms. Seeley noted the current 3-year contract has the option of 2 additional years. In discussions with Student Transportation of America (STA), it was learned the SAU would receive better pricing by going with a new five-year contract. Her recollection is the proposed rate structure would result in a 3% increase in the coming year and 4% the following year. The increases are favorable compared to historic percentages and to what would be the case if the option of the additional 2 years was exercised.

Chairman Mann commented on the transportation routes for special education being based on the population of students. Vice Chairman Blanche questioned how the pricing compares with the use of the vans that were purchased a few years ago. Ms. Seeley stated one of the vans is utilized for special education but is more of a community based use. There really is no relationship between that van and the transportation provided by STA. The other two are for the vocational students. The vans do allow for less use of STA for those needs. Asked if the vans are utilized for team sports, she indicated that did occur prior to the pandemic. She does not believe they were used much for that purpose in the past two years.

Asked about driver shortages, Ms. Seeley stated driver shortages are still being experienced throughout the industry; however, the SAU is in a much better place than prior to contracting with STA. STA is fully staffed plus 1 (dispatcher is also eligible to drive).

Member VanCoughnett noted STA has upgraded a number of the buses from 71 passenger to 77 passenger. By doing so, they have been able to combine a few routes. They have also performed upgrades to the bus barn.

Asked about the protocols on buses in regard to COVID, Ms. Seeley noted the federal requirement for those riding the bus to wear a mask. Asked about spacing issues, Ms. Seeley stated her belief there are no specific requirements for that although they are trying to maintain spacing as much as possible. She does not believe the district has returned to pre-COVID ridership levels.

Member VanCoughnett noted the Superintendent did speak with the Board about a recommendation for the 0.8 Guidance Counselor position to become a Full Time Equivalent (FTE). The same is being considered for a 0.8 math position. A recommendation may come forward to move the existing .0.6 position to FTE.

Also noted was the need to prepare for an increase in the number of retirements. Individuals who meet the requirement under the Collective Bargaining Agreement (CBA) are entitled to a benefit at the end of their contract.

Asked if there is a maximum number of retirement benefits paid in a particular year, Ms. Seeley stated her recollection it is 8, and the district is at 6-7 currently.

- FY23 SAU Budget Overview

An SAU Budget Sub-committee is formed each year. The makeup of the sub-committee is representation from each of the school boards and budget and finance committees. This year, membership includes Brian Rater Member (Brookline Finance Committee representative), Darlene Mann (COOP Budget Committee representative), Mike Harris (Hollis Budget Committee representative), Karen Jew (SAU41 Governing Board Treasurer), Alison Marsano (Brookline School Board representative), Carryl Roy (Hollis School Board representative), and Krista Whalen (COOP School Board Representative).

The first meeting was conducted via zoom earlier in the week. Materials resulting from that meeting were distributed (copy attached). The budget addresses the staff at the central office, general maintenance on the building, and other general clerical training, etc. It is predominantly a budget of the salaries and benefits of that organization.

The budget itself is requesting a new FTE position. The position of Communications Specialist is needed to manage the influx of legal requirements related to both district-wide-communications and citizens' requests for information.

The net result, including the added position, would be an increase of \$164,717 or 8.4%.

Ms. Seeley stated the position is being proposed due to the large increase in requests and demands put upon the SAU. There is the need for a social media presence, a communication side of the crisis work that is done, the ability to address any complaints that come through, communication policies and procedures developed, and the ability to organize feedback from the community-at-large.

Asked for additional detail, she stated there are a number of student issues that require communications with parents. The pandemic is the perfect example; not something we are used to doing when sending out notices of the status of COVID-19. Were there any kind of student crisis, the individual would be able to communicate to the school community. The Health & Safety Committee involves both the towns and schools and is intended to be a cohesive organization that will respond to crises. Asked who does that work now, she remarked it depends on what the situation happens to be, but a lot of it has been falling on the Assistant Superintendent. Assistant Superintendent Bergskaug spent the entirety of July working on requests that were received. There is the need for a FTE to fill the roles being addressed by many.

Chairman Mann noted there are cases where it falls to the Superintendent. When Bob Thompson was with the district, he managed a lot of that in addition to supporting Student Services. The scope of that position has changed a little bit. Ms. Seeley spoke of the increasing demands being placed on the SAU.

Member Whalen stated his impression the addition of the position would not likely receive resistance from the public based on the amount of public concern expressed at board meetings around the mental health of our students, and how urgently needed it is to take care of our kids in a different way than in the past.

Chairman Mann commented the budget itself was well supported by those on the sub-committee. She reiterated it really boils down to a salary and benefit budget. Not much is typically requested beyond those commitments.

She would say everyone supported the need for this position and, probably while disheartened by the percentage that is associated with the increase in the budget, still realize there is a level of importance and necessity for it.

As it is early in the budget process, there remain items that continue to be refined, e.g., the Guaranteed Maximum Rate (GMR) of increase in insurance cost, estimates on benefit costs, and \$16,000 for board approved salaries. The Governing Board is evaluating salaries and the competitiveness of salaries within the SAU. That board is continuing to do its work so there may be some change to that.

Asked if the \$164,717 increase is the total of the increase or the COOP's portion, Chairman Mann stated it to be the total amount of the increase. She noted the proposed budget would be just over \$2.1 million. That is apportioned to the 3 districts by an apportionment formula that is not the same as the apportionment formula of the regular budget. It is a State determined apportionment formula. It usually ends up being like a 50/30/20 split.

That formula will be available as the budget is finalized and presented in December at the SAU4 Governing Board meeting. Ms. Seeley noted the members of the Sub-committee have been charged with reporting back to their governing bodies seeking feedback. The Sub-committee will meet again in November and review the feedback.

- FY23 Budget Planning – Review Dates/Deliverables/Process for Budget Cycle

Chairman Mann stated the Business Office is working with the Administration on their first views of the budget. The process has typically completed the second review before reaching this Committee in October.

A summary sheet is provided that looks at the known increases, contract items, requests, etc. and considers CPI. The Committee discusses the budget items and preliminary guidance in October.

The New Hampshire Retirement System (NHRS) rates are already known. Those are used to calculate the salary impacts of the budget. An estimate for the GMR will be known and will be refined by early November. November 1st is the rate setting for each of the towns. That will provide an idea of the tax base and where the tax rates are as a result of the budget we're operating under right now.

A lot of that information is used in further evaluation of the budget and its impacts. NESDEC data will be provided in November as will estimates for Adequacy Aid. Between the October and November meetings, the Committee has an overview of special education and the individual school's components that lead to refining and moving to a decision in November of whether we need to refine guidance.

Another review is conducted in November and December before finalizing things for an early February public hearing. January is used for the write-up for the Town report.

Chairman Mann spoke of a tax model maintained for the community by her and Tom Gehan, Chairman, Hollis Budget Committee. They run the budgets through there to see what the tax impacts are.

The Committee has previously discussed reevaluating the way it reaches preliminary guidance. She anticipates presenting two views of how to get to guidance during the October meeting.

Vice Chairman Blanche suggested the Committee would also engage in discussions of whether or not bonding will occur in relation to the Capital Improvement Plan (CIP). Ms. Seeley provided her impression the School Board, as a whole, is not in favor of bonding. Member VanCoughnett stated the discussion has not come up at either of the last two board meetings. The general take was that the board wasn't really interested in doing that.

Asked where rates stand on outstanding bonds (may consider refinancing), Ms. Seeley stated her belief both the turf field and middle school bond were refinanced around the same time.

Member Rater requested enrollment figures be provided, broken down by town. Chairman Mann noted the information is included, in that manner, with the NESDEC report.

Chairman Mann commented she will spend some time in October on discussion of Adequacy Aid as it is changing again. It doesn't have as significant an effect on our community as past changes have. The aid is a mechanism for the State to address large deviations in certain parts of the adequacy formula specifically in free and reduced price lunch counts.

Member Rater shared information on Legislative Service Requests (LSRs), which are initial legislative proposals. There were 4 submitted that impact COOP districts. The LSRs address a threshold on multi-year Collective Bargaining Agreements, school district budget caps, school district withdrawal from cooperative school districts and COOP School Board reapportionment (composition of board itself). Chairman Mann noted future agendas will include an area for legislative updates.

- COOP Special Meeting

A copy of the warrant for the special meeting taking place on October 5, 2021 was provided the Committee. The meeting will begin at 7:00 p.m. at the High School.

It was brought to the Board's attention that the Articles of Agreement (AoA) document posted to the website did not incorporate all changes that had been approved by the voters over time. The District Clerk and legal counsel reviewed the minutes of annual meetings to ensure the current document captures all voter approved changes.

During that review, the Board noted some of the language does not reflect current practices and that language updates are needed. School Board members Brown and Solon took on the task of reviewing the document and proposing language to address the needed changes.

Asked if the proposed changes have a specific impact, Member VanCoughnett stated the changes do not rework the AoA at all.

During the public hearing discussion was had around the proposed deletion of Article 13. The article references the existence of two joint meetings among the three districts. We don't specifically hold those meetings. However, we have other activities that accomplish similar goals, e.g., SAU41 Governing Board meetings, which encompass members of all three district school boards, meetings of the school board chairmen and district administration.

The other aspects are truly housekeeping measures to a document that has not undergone a complete review in some time.

Asked if the meeting would be limited to the amendments being proposed, Member VanCoughnett stated her belief changes would be limited to those being proposed.

As an example of one of the proposed language changes, Member VanCoughnett spoke of the proposed amendment to Article 1 whereby reference to "junior and senior high school district" would change to "middle and senior high school district".

During the public hearing, Assistant Superintendent Bergskaug explained a middle school model is composed of teams of students. We have two 7th grade and two 8th grade teams. Teams have core classes and teachers work together and sort of wrap around students and look at them from all perspectives rather than just seeing the student as the math student, for example. They do more cross-curricular activities, team building, and the

like. Often times when you have a junior high model it is 7, 8, and 9, and a high school is 10, 11, 12. A junior high is more specific to individuals and not really focusing on looking at the students as a whole.

Member Whalen questioned if additional amendment(s) could be proposed. Member VanCoughnett responded stating to her knowledge, no. Member Whalen requested clarification be sought.

Chairman Mann noted one of the bills that passed last year was regarding how the window for changes to the apportionment formula can freeze. How we have operated in the past is once you vote in a change it remains in effect for 5 years, cannot be reopened or addressed, but you have to make a change to/take action on the formula to set that five-year clock. Legislation that passed states a vote to maintain a formula is an action on it and sets that five-year clock.

Chairman Mann remarked when appointing members last month she was under the impression that it was only a vote of the members of the Town who were voted to the seat. There was actually a change to that legislation last year, which allows at-large members from the same Town to vote. Member VanCoughnett would have been able to vote at that last meeting.

ANNOUNCEMENTS

Vice Chairman Blanche welcomed the new members of the Committee.

AGENDA BUILDING

Member VanCoughnett questioned upcoming meeting dates that coincide with holidays/school closures. Chairman Mann provided the following meeting dates: October 28th, November 18th, December 15th, the normal meeting date for January would be the 27th. The Committee would likely not meet in February, would go into the March meeting (may or may not have a regular meeting), and then meet on April 21st.

PROCESS OBSERVER READOUT

Member Rater stated the meeting ran 45 minutes ahead of schedule. Vice Chairman Blanche commented on being impressed with the amount of UFB being returned to the tax base. Member Stanizzi asked if a comparison has been done with how neighboring districts ended the year and was told that exercise is not one that is done. Ms. Seeley stated it could be an apples-to-oranges comparison depending on the schools you use for that comparison. She is uncertain it would be fair to do that to either district during a pandemic.

ADJOURNMENT

MOTION BY MEMBER RATER TO ADJOURN

MOTION SECONDED BY MEMBER BLANCHE

MOTION CARRIED

7-0-0

The September 23, 2021, meeting of the COOP Budget Committee adjourned at 7:30 p.m.

Date: _____

Signed: _____

SAU 41 Budget Subcommittee

❖ SAU:

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

❖ BROOKLINE:

- ❖ Karen Jew, 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

SAU #41 FY23 Budget Proposal

Draft #3 - SAU Budget Committee 9/20/21

line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed Budget	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance
Superintendent											
1	10.2320.111.	Salary	\$149,331	\$154,550	\$159,187	\$162,689	\$167,570	\$4,881	3.0%	\$167,570	
2	10.2320.243	Conferences	\$125	\$214	\$0	\$250	\$250	\$0	0.0%	\$250	
3	10.2320.531.	Telephone, Contract	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.0%	\$1,500	
4	10.2320.580.	Travel, Contract	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.0%	\$3,000	
5	10.2320.583	Travel -Conferences	\$386	\$494	\$0	\$600	\$600	\$0	0.0%	\$600	
6	10.2320.584	Travel-Out of District	\$1,268	\$448	\$0	\$1,000	\$1,000	\$0	0.0%	\$1,000	
7	10.2320.810.	Dues	\$5,796	\$5,919	\$6,054	\$6,350	\$6,450	\$100	1.6%	\$6,450	
8		TOTAL SUPERINTENDENT	\$161,406	\$166,125	\$169,741	\$175,389	\$180,370	\$4,981	2.8%	\$180,370	
Asst Superintendent of Curriculum											
9		Salary	\$116,000	\$122,212	\$125,878	\$131,000	\$134,930	\$3,930	3.0%	\$134,930	
10	10.2210.115.	Conferences	\$742	\$219	\$51	\$500	\$500	\$0	0.0%	\$500	
11	10.2210.243	Telephone-Contract	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$0	0.0%	\$1,800	
12	10.2210.531.	Travel -Contract	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$0	0.0%	\$1,800	
13	10.2210.580.	Travel -Conferences	\$2,248	\$117	\$0	\$500	\$500	\$0	0.0%	\$500	
14	10.2210.583.	Travel- Out of District	\$220	\$133	\$0	\$250	\$250	\$0	0.0%	\$250	
15	10.2210.584.	Dues	\$2,608	\$2,859	\$2,776	\$2,950	\$3,000	\$50	1.7%	\$3,000	
16	10.2210.810.	TOTAL ASST. SUPERINTENDENT	\$125,417	\$129,140	\$132,306	\$138,800	\$142,780	\$3,980	2.9%	\$142,780	
Governing Board											
18		School Board Secretary Stipend	\$920	\$645	\$545	\$920	\$920	\$0	0.0%	\$920	
19	10.2312.310.	District Treasurer Stipend	\$600	\$600	\$600	\$600	\$600	\$0	0.0%	\$600	
20	10.2313.110.	TOTAL GOV. BOARD	\$1,520	\$1,245	\$1,145	\$1,520	\$1,520	\$0	0.0%	\$1,520	
21											
22											
Communications Specialist											
23	new						\$45,000	\$45,000		\$0 *	
24		TOTAL	\$0	\$0	\$0	\$0	\$45,000	\$45,000		\$0	

Line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed Budget	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance
Student Services											
25											
26	10.2329.111.	Salary, Director of Student Services	\$108,405	\$114,338	\$133,298	\$108,000	\$111,240	\$3,240	3.0%	\$111,240	
27	10.2329.111	Salary, Transition Coordinator	\$0	\$54,202	\$0	\$0	\$0	\$0	-	\$0	
28	10.2329.112	Salary, Asst. Director of Student Services	\$74,885	\$50,700	\$80,700	\$83,121	\$82,750	-\$371	-0.4%	\$82,750	
29	10.2329.115.	Salary, Student Services Admin Asst.	\$44,948	\$46,747	\$48,023	\$49,407	\$49,407	\$0	0.0%	\$49,407	
30	10.2329.240.	Course Reimbursement	\$130	\$6,515	\$0	\$0	\$0	\$0	-	\$0	
31	10.2329.243	Conferences	\$775	\$846	\$0	\$1,000	\$525	-\$475	-47.5%	\$525	
32	10.2329.531.	Telephone-Contract	\$1,800	\$2,500	\$2,400	\$2,400	\$2,400	\$0	0.0%	\$2,400	
33	10.2329.580.	Travel- In District- contract	\$900	\$1,800	\$1,800	\$1,800	\$1,800	\$0	0.0%	\$1,800	
34	10.2329.582	Travel- ADSS Out of District	\$1,816	\$348	\$211	\$500	\$500	\$0	0.0%	\$500	
35	10.2329.583.	Travel- Conferences	\$457	\$88	\$0	\$500	\$250	-\$250	-50.0%	\$250	
36	10.2329.584	Travel- DSS- Out of District	\$1,154	\$796	\$0	\$2,000	\$1,000	-\$1,000	-50.0%	\$1,000	
37	10.2329.585	Travel- Professional Development	\$519	\$0	\$0	\$500	\$500	\$0	0.0%	\$500	
38	10.2329.810.	Dues	\$1,510	\$1,710	\$250	\$1,800	\$1,900	\$100	5.6%	\$1,900	
39		TOTAL STUDENT SERVICES	\$237,299	\$280,590	\$266,682	\$251,028	\$252,273	\$1,244	0.5%	\$252,273	
Director of Technology											
40											
41	10.2840.112.	Salary	\$80,445	\$83,019	\$85,510	\$89,460	\$97,144	\$7,684	8.6%	\$97,144	
42	10.2840.243	Conferences	\$0	\$0	\$0	\$0	\$1,000	\$1,000	-	\$0 *	
43	10.2840.531.	Telephone-Contract	\$600	\$600	\$600	\$600	\$600	\$0	0.0%	\$600	
44		Travel- Contract					\$600	\$600	-	\$0 *	
45	10.2840.580.	Travel	\$24	\$0	\$0	\$500	\$500	\$0	0.0%	\$500	
46	10.2840.583	Travel- Conferences	\$89	\$0	\$0	\$250	\$1,000	\$750	300.0%	\$250 *	
47		Dues					\$340	\$340	-	*	
48		TOTAL DIRECTOR OF TECHNOLOGY	\$81,157	\$83,619	\$86,110	\$90,810	\$101,184	\$10,034	11.0%	\$98,494	

line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed Budget	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance
Technology											
49											
50	10.2840.340.	Contracted Scvs-Tyler Technologies	\$500	\$0	\$0	\$0	\$0	\$0	-	\$0	\$0
51	10.2840.434	Computer Repairs	\$402	\$0	\$0	\$0	\$400	\$400	-	\$0	\$0 *
52	10.2840.614.	Technology Supplies	\$40	\$0	\$78	\$300	\$300	\$0	0.0%	\$300	\$300
53	10.2840.650.	Support Contracts/Hosted Services	\$0	\$1,837	\$0	\$0	\$0	\$0	-	\$0	\$0
54	10.2840.658.	Site Licenses	\$0	\$551	\$0	\$550	\$550	\$0	0.0%	\$550	\$550
55	10.2840.734.	Additional Equipment	\$817	\$0	\$713	\$0	\$750	\$750	-	\$0	\$0 *
56	10.2840.738.	Replacement Computers	\$689	\$1,213	\$511	\$1,900	\$4,475	\$2,575	135.5%	\$1,900	\$1,900 *
57		TOTAL TECHNOLOGY	\$2,448	\$3,600	\$1,302	\$2,750	\$6,475	\$3,725	135.5%	\$2,750	\$2,750
Business Office											
58											
59	10.2510.111.	Salary, Business Administrator	\$105,378	\$111,250	\$114,588	\$118,026	\$121,567	\$3,541	3.0%	\$121,567	\$121,567
60	10.2510.112.	Salary, Asst Business Administrators	\$110,472	\$137,589	\$130,000	\$143,150	\$147,445	\$4,295	3.0%	\$147,445	\$147,445
61	discontinued	Contract End Stipend	\$1,110	\$0	\$0	\$0	\$0	\$0	-	\$0	\$0
62	10.2510.115.	Salary, Business Office Staff	\$187,342	\$217,575	\$221,528	\$229,990	\$231,719	\$1,730	0.8%	\$231,719	\$231,719
63	10.2510.240.	Course Reimbursement	\$550	\$0	\$25	\$250	\$500	\$250	100.0%	\$250	\$250 *
64	10.2510.243.	Conferences	\$80	\$0	\$0	\$250	\$250	\$0	0.0%	\$250	\$250
65	10.2510.301.	Professional Services- Training	\$0	\$0	\$1,595	\$1,100	\$1,800	\$700	63.6%	\$1,100	\$1,100 *
66	10.2510.330.	Audit	\$4,600	\$4,600	\$4,600	\$4,750	\$4,750	\$0	0.0%	\$4,750	\$4,750
67	10.2510.331.	Other Professional Services	\$145	\$0	\$48	\$0	\$0	\$0	-	\$0	\$0
68	10.2510.335	Temp Agency	\$30,310	\$0	\$0	\$0	\$0	\$0	-	\$0	\$0
69	10.2510.531.	Telephone-BA-Contract	\$600	\$600	\$600	\$600	\$600	\$0	0.0%	\$600	\$600
70	10.2510.580.	Travel-BA-Contract	\$600	\$600	\$600	\$600	\$600	\$0	0.0%	\$600	\$600
71	10.2510.583.	Travel- Conferences	\$0	\$0	\$0	\$200	\$200	\$0	0.0%	\$200	\$200
72	10.2510.584	Travel- ABA/Bus Office	\$916	\$523	\$63	\$1,200	\$1,200	\$0	0.0%	\$1,200	\$1,200
73	10.2580.110	Covid Related Payroll	\$0	\$0	\$1,662	\$0	\$0	\$0	-	\$0	\$0
74	10.2510.810.	Dues-BA	\$1,795	\$1,876	\$2,005	\$2,000	\$2,500	\$500	25.0%	\$2,500	\$2,500
75		TOTAL BUSINESS OFFICE	\$443,898	\$474,615	\$477,314	\$502,116	\$513,131	\$11,015	2.2%	\$512,181	\$512,181

line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed Budget	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance
Facilities Director											
76											
77	10.2620.112	Salary			\$61,569	\$76,070	\$78,352	\$2,282	3.0%	\$78,352	
78	10.2620.240	Course Reimbursement				\$800	\$800	\$0	0.0%	\$800	
79	10.2620.531	Telephone-contract			\$500	\$1,200	\$1,200	\$0	0.0%	\$1,200	
80	10.2620.580	Travel- Contract			\$500	\$1,200	\$1,200	\$0	0.0%	\$1,200	
81		TOTAL FACILITIES DIRECTOR	\$0	\$0	\$62,569	\$79,270	\$81,552	\$2,282	2.9%	\$81,552	
Maintenance											
82											
83	10.2620.117	PT Custodian	\$4,642	\$889	\$0	\$0	\$0	\$0	-	\$0	
84	10.2620.118	Maintenance Work	\$1,500	\$1,500	\$250	\$0	\$0	\$0	-	\$0	
85	10.2620.330	Custodial Services	\$0	\$6,255	\$7,645	\$8,500	\$9,000	\$500	5.9%	\$8,500 *	
86	10.2620.391	Inspections	\$700	\$587	\$393	\$800	\$800	\$0	0.0%	\$800	
87	10.2620.411	Septic	\$600	\$600	\$640	\$700	\$700	\$0	0.0%	\$700	
88	10.2620.412	Furnace	\$0	\$0	\$0	\$500	\$500	\$0	0.0%	\$500	
89	10.2620.422	Snow Removal	\$4,161	\$7,985	\$9,755	\$8,500	\$10,000	\$1,500	17.6%	\$10,000	
90	10.2620.424	Mowing/ Landscaping	\$0	\$0	\$0	\$1,500	\$1,000	-\$500	-33.3%	\$1,000	
91	10.2620.430	General Maintenance	\$2,385	\$1,832	\$1,638	\$2,650	\$3,000	\$350	13.2%	\$2,650 *	
92	10.2620.441	Rent	\$18,970	\$23,970	\$23,970	\$23,970	\$23,970	\$0	0.0%	\$23,970	
93	10.2620.442	Eagle Leasing portable unit	\$0	\$0	\$9,432	\$3,588	\$3,720	\$132	3.7%	\$3,720	
94	10.2620.490	Maintenance Service Contracts	\$1,018	\$998	\$876	\$1,100	\$1,100	\$0	0.0%	\$1,100	
95	10.2620.520	Property Liability Insurance	\$2,970	\$2,761	\$2,972	\$3,000	\$3,000	\$0	0.0%	\$3,000	
96	10.2620.600	Custodial Supplies	\$0	\$0	\$76	\$0	\$500	\$500	-	\$0 *	
97	10.2620.619	Supplies- Response to Covid	\$0	\$0	\$988	\$0	\$0	\$0	-	\$0	
98	10.2620.622	Utilities	\$5,792	\$5,869	\$6,302	\$6,500	\$7,000	\$500	7.7%	\$7,000	
99	10.2620.624	Heating Oil	\$2,153	\$2,548	\$1,582	\$3,000	\$3,000	\$0	0.0%	\$3,000	
100		TOTAL MAINTENANCE	\$44,891	\$55,794	\$66,520	\$64,308	\$67,290	\$2,982	4.6%	\$65,940	

line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed Budget	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance
General											
101											
102	10.2320.116.	Salary, Administrative Asst	\$26,286	\$33,730	\$34,364	\$32,299	\$32,299	\$0	0.0%	\$32,299	
103	2320.117	Office Substitutes	\$0	\$0	\$85	\$0	\$0	\$0	-	\$0	
104	10.2320.244	Summer Leadership Planning Session	\$557	\$1,810	\$1,399	\$1,200	\$1,500	\$300	25.0%	\$1,200 *	
105	10.2320.330.	Legal Services	\$2,002	\$3,044	\$855	\$3,000	\$3,000	\$0	0.0%	\$3,000	
106	10.2320.331.	Contracted Services	\$544	\$639	\$479	\$750	\$700	-\$50	-6.7%	\$700	
107	10.2320.340	Print management	\$1,391	\$1,573	\$1,848	\$1,700	\$2,000	\$300	17.6%	\$2,000	
108	10.2320.442.	Copier Service/ Leases	\$4,081	\$3,981	\$3,932	\$4,500	\$9,500	\$5,000	111.1%	\$4,500 *	
109	10.2320.532.	Internet-eRate Funded	\$0	\$0	-\$238	\$0	\$0	\$0	-	\$0	
110	10.2320.533.	Telephone	\$5,820	\$6,602	\$6,662	\$6,400	\$6,900	\$500	7.8%	\$6,900	
111	10.2320.534.	Postage	\$4,576	\$4,236	\$3,855	\$5,000	\$5,000	\$0	0.0%	\$5,000	
112	10.2320.540.	Advertising	\$892	\$328	\$3,719	\$1,000	\$1,000	\$0	0.0%	\$1,000	
113	10.2320.550.	Printing supplies	\$19	\$100	\$758	\$150	\$800	\$650	433.3%	\$800	
114	10.2320.581.	Travel, Clerical Staff	\$67	\$112	\$61	\$150	\$150	\$0	0.0%	\$150	
115	10.2320.590.	Office Hospitality	\$532	\$378	\$195	\$700	\$500	-\$200	-28.6%	\$500	
116	10.2320.614.	Expendable Supplies	\$5,080	\$5,003	\$6,096	\$5,500	\$6,500	\$1,000	18.2%	\$5,500 *	
117	10.2320.616.	Annual Start of Year Assembly	\$1,701	\$2,135	\$1,179	\$2,200	\$2,200	\$0	0.0%	\$2,200	
118	10.2320.617.	New Hire Orientation	\$763	\$0	\$918	\$1,200	\$1,500	\$300	25.0%	\$1,200 *	
119	10.2320.730	Office Equipment Repair/Replacement	\$625	\$1,951	\$1,996	\$2,000	\$2,000	\$0	0.0%	\$2,000	
120	10.2320.733	Office Equipment	\$299	\$1,334	\$2,166	\$1,500	\$1,500	\$0	0.0%	\$1,500	
121	10.2900.242.	NHSA Admin Membership	\$1,950	\$1,995	\$1,995	\$2,250	\$2,250	\$0	0.0%	\$2,250	
122		TOTAL GENERAL	\$57,186	\$68,950	\$72,322	\$71,499	\$79,299	\$7,800	10.9%	\$72,699	

Line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed Budget	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance
Benefits											
123											
124	10.2900.200.	Support Staff Salary Increases-CPI	\$0	\$0	\$0	\$0	\$7,621	\$7,621		\$0 *	
125		Board approved salary adjustments	\$0	\$0	\$0	\$16,000	\$16,000	\$0	0.0%	\$16,000	\$0 *
126		FY22 Hiring Savings				\$10,129	\$0	-\$10,129	-100.0%	\$0 *	
127	10.2900.118	Year End Merit Pool				\$15,000	\$15,000	\$0	0.0%	\$15,000	
128	10.2900.119.	Admin Vacation Benefit	\$11,000	\$20,000	\$21,179	\$25,790	\$21,794	-\$3,996	-15.5%	\$21,794	
129	10.2900.211.	Health Insurance	\$15,407	\$20,472	\$20,209	\$175,277	\$232,165	\$56,888	32.5%	\$210,408 *	
130	10.2900.212.	Dental Insurance	\$118,131	\$150,113	\$147,305	\$16,390	\$17,225	\$835	5.1%	\$16,197 *	
131	10.2900.213.	Life, LTD, and ADD insurance	\$12,847	\$14,346	\$14,646	\$8,000	\$8,600	\$600	7.5%	\$8,600	
132	10.2900.215.	Flex Benefit Spending	\$6,591	\$7,011	\$7,560	\$0	\$0	\$0	-	\$0	
133	10.2900.216.	403b Employer Contribution	-\$383	\$202	\$27	\$11,000	\$11,000	\$0	0.0%	\$11,000	
134	10.2900.220.	FICA/Medicare	\$5,000	\$11,000	\$10,949	\$99,612	\$103,645	\$4,033	4.0%	\$100,203 *	
135	10.2900.231.	NH Retirement	\$76,034	\$86,510	\$91,873	\$191,821	\$207,593	\$15,772	8.2%	\$201,266 *	
136	10.2900.250.	Unemployment Compensation	\$113,419	\$131,004	\$141,856	\$850	\$900	\$50	5.9%	\$900	
137	10.2900.260.	Workers' Compensation	\$555	\$829	\$829	\$3,400	\$3,400	\$0	0.0%	\$3,400	
138	10.2900.330.	Contracted Services-GASB 75	\$3,163	\$3,069	\$2,660	\$6,500	\$6,500	\$0	0.0%	\$6,500	
139		ADA Accommodations	\$15,000	\$15,000	\$2,500	\$0	\$0	\$0	-	\$0	
140	10.2900.610		\$0	\$0	\$0	\$0	\$0	\$0	-	\$0	
141		TOTAL BENEFITS	\$376,764	\$459,153	\$461,592	\$579,768	\$651,442	\$71,675	12.4%	\$611,267	

line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed Budget	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance
142	Total Expenses		\$1,531,987	\$1,722,832	\$1,797,603	\$1,957,257	\$2,122,315	\$164,717	8.4%	\$2,021,824	3.3%

WHAT IF:	
Removing \$16,000 Board approved salaries	[line 125] \$2,106,315 7.6%
Removing Communications Specialist	[line 24+benefits] \$2,044,760 4.5%
Removing both	\$2,028,760 3.7%

SUMMARY	FY22	FY23
Total Expenses	\$ 1,957,257	\$ 2,122,315
Less Revenue	\$ 4,000	\$ 4,000
Less Use of Fund Balance	\$ -	\$ 4,500
Total Budget (on warrant article)	\$ 1,953,257	\$ 2,113,815
		8.2%

Comparison to Adjusted	FY23
Total Expenses	\$ 2,122,315
Adjusted	\$ 2,021,824
Difference	\$ 100,491

FUND BALANCE PROJECTION	FY22	FY23
Beginning Balance	\$ 163,022	\$ 163,022
Anticipated Use	\$ -	\$ 4,500
Ending Balance	\$ 163,022	\$ 158,522
As % of Budget (Target 7 to 10%)	8.3%	7.5%

Proposed Fund Balance Use		Line #
	Amount	
Laptop	\$ 1,100	56
Desktop computers (4)	\$ 2,600	56
Facilities PD Course	\$ 800	78
Total	\$ 4,500	

SAU #41 PROPOSED COMMUNICATIONS SPECIALIST

The Communications Specialist is needed to manage the influx of legal requirements related to both district-wide communications and citizens' requests for information. This will assist the SAU in providing a more transparent environment which our citizens are requesting.

The Communications Specialist would manage tasks such as:

- Coordinate crisis communications for the District
- Support leadership in responses to inquiries, complaints, and requests received from citizens, news media, and school district personnel
- Coordinate information distribution between the school community and the community at large
- Assist, create, and maintain the District website and social media platforms while providing guidance and insight for the same at the building level
- Write communication policies and procedures for handling sensitive information
- Develop, implement, and evaluate a comprehensive communication plan
- Organize, assimilate, and disseminate facts about schools to the public through media
- Solicit feedback through formal and informal means
- Other duties as assigned

Explanation of budget balances on current expense report

Function	Description	Current Balance	Notes
1100	Regular Education	\$ 304,685	Hiring savings and Covid-19 caused salary adjustments
1200	Special Education	\$ 523,372	Savings in tuition and out-of-district services
1300	Vocational Program	\$ 5,888	
1400	Co-curricular Program	\$ 212,362	Covid-19 caused savings in athletics and extra-curricular activities
2100	Student Support Services	\$ 138,932	Savings in contracted services (speech and OT)
2200	Instructional Staff Support	\$ 201,016	Savings in teacher duties, salaries and professional development
* 2300	*School Board/SAU Assessment	\$ 81,932	\$100,000 contingency fund; legal fees higher than expected
2400	School Administration	\$ 82,441	Savings in consulting services, telephone expense and hosted software
2500	Bad Debt	\$ (125)	
2600	Facilities	\$ 113,758	Savings in unfilled positions, OT, utilities and snow removal
2700	Transportation	\$ 319,604	Special Ed transportation savings
2900	Benefits	\$ 148,752	Savings in insurance, taxes, and retirement due to hiring savings
5100	Debt Service	\$ 13,660	Re-financing Turf bond
5200	Transfers	\$ (32,589)	Transferred fewer athletic fee dollars than anticipated; food service transfers lower

General explanation of what is included in each account category

Function	Description	Includes
1100	Regular Education	Teacher salaries and teaching materials
1200	Special Education	Teacher salaries, teaching materials, ESY, out-of-district tuition
1300	Vocational Program	Vocational ed. Tuition
1400	Co-curricular Program	Athletic program and other co-curricular activities
2100	Student Support Services	Guidance, nurse, psychologist, OT, teaching/testing supplies, contracted services
2200	Instructional Staff Support	Professional development, librarian, library supplies, computer equipment
2300	School Board/Assessment	Assessment, school board expense, annual meeting expense, legal expense
2400	School Administration	Administrator & secretarial salaries, copiers, telephone, hardware/software support contracts, site licensing, consulting, network services, office supplies
2600	Facilities	Custodial/maintenance salaries, snow plowing, mowing, building repairs, heating oil, electric, janitorial supplies, property/liability insurance
2700	Transportation	Bus and transportation, fuel
2900	Benefits	Health and dental insurance, taxes, NHRS, Life/LTD, workers comp & unemployment
4000	Site Improvement	Site improvements including architectural fees
5100	Bonds	Principal and interest payments on bonds
5200	Transfers	Accounting line to make total expenses match total revenue, and match the budget.

Hollis Brookline Cooperative School District

FY21

YEAR END 6/30/2021

Expenses					
Function	Description	Budget	YTD Expense	Encumbered	Balance
1100	Regular Education	\$ 6,277,212	\$ 5,972,526		\$ 304,685
1200	Special Education	\$ 3,701,352	\$ 3,177,979		\$ 523,372
1300	Vocational Program	\$ 30,000	\$ 24,112		\$ 5,888
1400	Co-curricular Program	\$ 866,805	\$ 654,442		\$ 212,362
2100	Student Support Services	\$ 1,458,617	\$ 1,319,684		\$ 138,932
2200	Instructional Staff Support	\$ 791,481	\$ 590,465		\$ 201,016
* 2300	*School Board/SAU Assessment	\$ 1,076,555	\$ 994,623		\$ 81,932
2400	School Administration	\$ 1,096,586	\$ 1,014,146		\$ 82,441
2500	Food Service Bad Debt	\$ -	\$ 125		\$ (125)
2600	Facilities	\$ 1,551,511	\$ 1,437,754		\$ 113,758
2700	Transportation	\$ 1,117,327	\$ 797,723		\$ 319,604
2900	Benefits	\$ 5,152,792	\$ 5,004,040		\$ 148,752
5100	Debt Service	\$ 810,228	\$ 796,568		\$ 13,660
5200	Transfers	\$ 952,000	\$ 984,589		\$ (32,589)
TOTAL FY21		\$ 24,882,466	\$ 22,768,778	\$ -	\$ 2,113,688
Plus FY20 Expense Carryover		\$ 226,253	\$ 52,445		\$ 173,808
TOTAL FY20 + FY21 Expense		\$ 25,108,719	\$ 22,821,223	\$ -	\$ 2,287,496

Revenue					
	Description	Budget	YTD Revenue	Expected	In Excess of Budget
1111	Local Property Tax	\$ 16,027,029	\$ 16,027,029		\$ -
3111	Adequacy Aid Grant/Tax	\$ 5,988,348	\$ 5,990,574		\$ 2,226
1119	Impact Fees	\$ 20,000	\$ 47,927		\$ 27,927
	State				
3230	Special Education Aid	\$ 371,639	\$ 476,185		\$ 104,546
3210	Building Aid	\$ 199,362	\$ 199,362		\$ -
21.3260.	Food Service	\$ 3,000	\$ 4,281		\$ 1,281
3240	Vocational Aid	\$ 5,000	\$ 2,818		\$ (2,182)
	Federal				
fund 22	Grants	\$ 260,000	\$ 387,154		\$ 127,154
21.4560.	Food Service	\$ 38,000	\$ 291,874		\$ 253,874
4580	Medicaid	\$ -	\$ 107,059		\$ 107,059
	Local				
1311	Tuition	\$ 24,000	\$ 40,391		\$ 16,391
1610/15	Food Service Sales	\$ 359,000	\$ 35,890		\$ (323,110)
	Other	\$ 70,000	\$ 156,205		\$ 86,205
	Plus FY20 Expense Carryover	226,253	\$ 52,445		\$ (173,808)
	Contingency & Trusts	\$ 392,000	\$ 365,390		\$ (26,610)
	Fund Balance/Audit Adjustments	\$ 1,314,088	\$ 1,144,992		\$ (169,096)
	Less Retained Fund Balance	\$ (189,000)	\$ (189,000)		\$ -
	TOTAL REVENUE	\$ 25,108,719	\$ 25,140,575	\$ -	\$ 31,856

	Actual	Original (MS27)
Unreserved Fund Balance	\$ 2,255,639	\$ 645,760
Athletic Trust	\$ 50,000	\$ 50,000
Maint. Trust	\$ 115,000	\$ 115,000
Spec Ed Trust	\$ -	
Contingency	\$ -	\$ 100,000
Retained Fund Balance	\$ 180,760	\$ 180,760
	\$ 1,909,879	\$ 200,000