

**SAU 41 GOVERNING BOARD
DECEMBER 15, 2022
PUBLIC HEARING
MEETING MINUTES**

A Public Hearing was conducted by the SAU 41 Governing Board on Thursday, December 15, 2022 at 6:16 p.m. at the Captain Samuel Douglass Academy, Brookline, NH.

Krista Whalen, Chairman, presided:

Members of the Board Present: Amy Kellner, Vice Chairman
 Karen Jew, Treasurer
 Holly Deurloo Babcock, Chairman, COOP School Board
 Tom Enright, COOP School Board
 Tammy Fareed, Secretary, Hollis School Board
 Kenneth Haag, Chairman, Brookline School Board
 Robert Mann, Hollis School Board
 Alison Marsano, Brookline School Board
 Carryl Roy, Vice Chairman, Hollis School Board
 Tom Solon, Vice Chairman, COOP School
 Kate Stoll, Secretary, COOP School Board
 Cindy VanCoughnett, COOP School Board
 Kelly Zakar, Brookline School Board

Members of the Board Absent: Brooke Arthur, Hollis School Board
 Colleen Micavich, Secretary
 Beth Janine Williams, COOP School Board

Also in Attendance: Andrew Corey, Superintendent
 Gina Bergskaug, Asst. Superintendent of Curriculum and Instruction
 Kelly Seeley, Business Administrator

**SCHOOL ADMINISTRATIVE UNIT #41
FY24 BUDGET**

Chairman Whalen stated the purpose of the Public Hearing was to present and obtain public input on the SAU 41 FY24 proposed budget.

Superintendent Corey provided a presentation, a copy of which was included with the [agenda](#).

The Board was reminded of the need, at some point in the future, to examine the facility at 4 Lund Lane.

The SAU 41 Budget Sub-committee is comprised of members of the Administration and representatives from the 3 school district boards, the SAU Governing Board, and the Finance and Budget Committees of the two towns.

The current year operating budget for the entire SAU is \$55.6 million. It comprises the SAU (\$2,107,176 or 4% of the total), Brookline School District (\$11,032,555), the Hollis School District (\$15,573,557) and the COOP School District (\$26,898,442).

December 15, 2022

The SAU has 2,429 students (increase of 19; growth being seen in elementary schools), 430 staff members, 434 volunteers, 97 coaching positions, 70 substitutes, and process approx. 10,000 invoices annually.

Budget Comparisons to Last Year

The FY24 proposed budget (\$2,268,374) represents an increase of \$161,198 or 7.6% over the FY23 adopted budget of \$2,107,176. Revenue generated from grants/indirect costs in the amount of \$4,000 reduces the total amount that would have to be raised through taxes to \$2,264,374.

The FY24 proposed budget represents an increase of \$17,166 over the FY24 adjusted budget (\$2,251,208), which is calculated by adding to the FY23 approved budget any increases due to debt service, contracts or other obligations previously incurred or mandated, minus any one-time expenses.

The adjusted budget is the budget that would be in place should the proposed budget fail at the ballot. The proposed budget must pass by a majority vote of all three districts.

Budget Drivers

Budget drivers include increases over FY23 in the areas of salaries (\$52,125); \$33,807 Board approved salary adjustments for FY23 and the \$18,318 adjustments approved by the Board in December totaling \$18,318 and benefits; \$22,014 increase to taxes and retirement due to increased salaries.

Budget Components

Budget components include salaries (\$1,472,579 or 65% of the total budget), benefits (\$659,525 or 29%), and other (\$136,270 or 6%).

Budget Breakdown by Category

A chart was displayed depicting the budget categories, amount approved for FY23, amount proposed for FY24, and the dollar amount of each change. Wages would increase by \$133,016, benefits by \$23,377, and operations & maintenance \$1,530. Contractual benefits would be a reduction of \$4,675, contracted services an increase of \$4,400 and an increase in expendables of \$600. Equipment & software would be decreased by \$1,025, and professional development increased by \$3,975. Total proposed increase is \$161,198 or 7.6%.

Unassigned Fund Balance

When revenue exceeds expenses at year-end the balance is placed in the Unassigned Fund Balance (UFB). The UFB, as of 7-1-2022, was \$260,385. Projected use in FY23 and FY24 is \$0 resulting in a projected ending balance (6-30-24) of \$260,385. The target range for the UFB is 7-10% (of total budget). The FY24 ending balance represents 11.5%.

Revenue

Revenue generated from grants/indirect costs in the amount of \$4,000 reduces the total amount that would have to be raised through taxes to \$2,264,374.

Budget Apportionment by District

Distribution is determined by a calculation using equalized valuation as provided by the State and the Average Daily Membership of students. The total of \$2,264,374 is distributed/apportioned as follows: Brookline \$446,191 or 20%, Hollis \$677,360 or 30% and the COOP \$1,140,823 or 50%.

Warrant Article

The Warrant Article for the SAU budget will identify the total amount to be raised through taxes of \$2,264,374 and an adjusted budget of \$2,247,208.

Chairman Whalen opened the floor for public comment at 6:29 p.m.

No public input was offered.

The Public Hearing was declared closed at 6:30 p.m.

Date _____

Signed _____
SAU Governing Board Chair