

**COMPARING THE SPENDING PATTERNS OF
HOLLIS-BROOKLINE (SAU41) WITH
AMHERST-MONT VERNON (SAU39)**

A Report from the ASD Ways & Means Committee

FEBRUARY 2023

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INTRODUCTION

The Hollis-Brookline (H-B) school system is a virtual twin of ours. Their socio-economic standing is like ours, as is their school population and their mix of various school facilities.

SAU39 comprises the Amherst School District, which covers Pre-Kindergarten through 8th grade in Amherst; the Mont Vernon Village School District, which covers Pre-Kindergarten through 6th grade in Mont Vernon (they tuition their students into Amherst's 7th and 8th grades); and the Souhegan Cooperative School District for 9th-12th grade for Amherst and Mont Vernon students.

SAU41 comprises the Hollis School District, which covers Kindergarten through 6th grade for Hollis students; the Brookline School District, which covers Kindergarten through 6th grade for Brookline students; and the Hollis-Brookline Cooperative (COOP) School District covering 7th through 12th grade for Hollis and Brookline students. Both SAUs manage multiple schools to fulfill their charter. [Appendix A](#) provides a more detailed breakdown of the schools, districts, and boards in both SAUs.

What became apparent to us as we did our educational value analysis of ASD and various comparable communities is that, while SAU41 is a virtual twin of SAU39, they garner better educational outcomes for their students.

To explore how their spending levels might impact that variance, we conducted a spending comparison of both SAUs. **What we found is that SAU41 spends millions of dollars *less* per year than we do, serves more students than we do and achieves *better* academic outcomes than we do.** This report highlights some of the differences in spending patterns.

THE ROLE AND STRUCTURE OF AN SAU

An SAU comprises a system of schools (and sometimes school districts) along with centralized services reporting to the superintendent, who functions as the chief executive officer.

The centralized services offered by an SAU can range from finance, HR, buildings & grounds, food service, and IT to curriculum design, professional development, student services, and others. Different SAUs decide on the mix of centralized services provided at the SAU level versus the mix of services that are deployed in a decentralized manner within the districts and schools. Evaluating total costs at the SAU level, enables meaningful expense comparisons between SAUs.

KEY DIFFERENCES IN OVERALL SAU SPENDING PATTERNS

The data in following two tables was collected from the SAU39.org and SAU41.org websites and are the total proposed budgets for both SAUs from FY2021 until FY2024. Neither table reflects additional warrant articles.

EXPENSE DIFFERENCES

	FY2021	FY2022	FY2023	FY2024
Mont Vernon School District	\$5,520,142	\$5,827,423	\$5,873,250	\$6,349,450
Amherst School District	\$28,986,317	\$30,579,864	\$31,665,739	\$32,399,486
MVDS/ASD Tuition Revised Estimate*	(\$997,348)	(\$1,156,000)	(\$1,357,349)	(\$1,431,515)
Souhegan Cooperative School District	\$18,371,651	\$19,772,103	\$20,314,508	\$20,368,691
TOTAL SAU39 Districts	\$51,880,762	\$55,023,390	\$56,496,148	\$57,686,112

	FY2021	FY2022	FY2023	FY2024
Brookline School District	\$9,459,497	\$9,867,097	\$10,429,549	\$11,283,450
Hollis School District	\$13,264,874	\$13,826,368	\$14,297,406	\$15,786,280
Hollis-Brookline Cooperative School District	\$23,499,072	\$24,160,377	\$25,278,502	\$26,499,039
SAU41	\$1,807,100	\$1,918,864	\$2,107,176	\$2,264,374
TOTAL SAU41 Districts	\$48,030,543	\$49,772,706	\$52,112,633	\$55,833,143

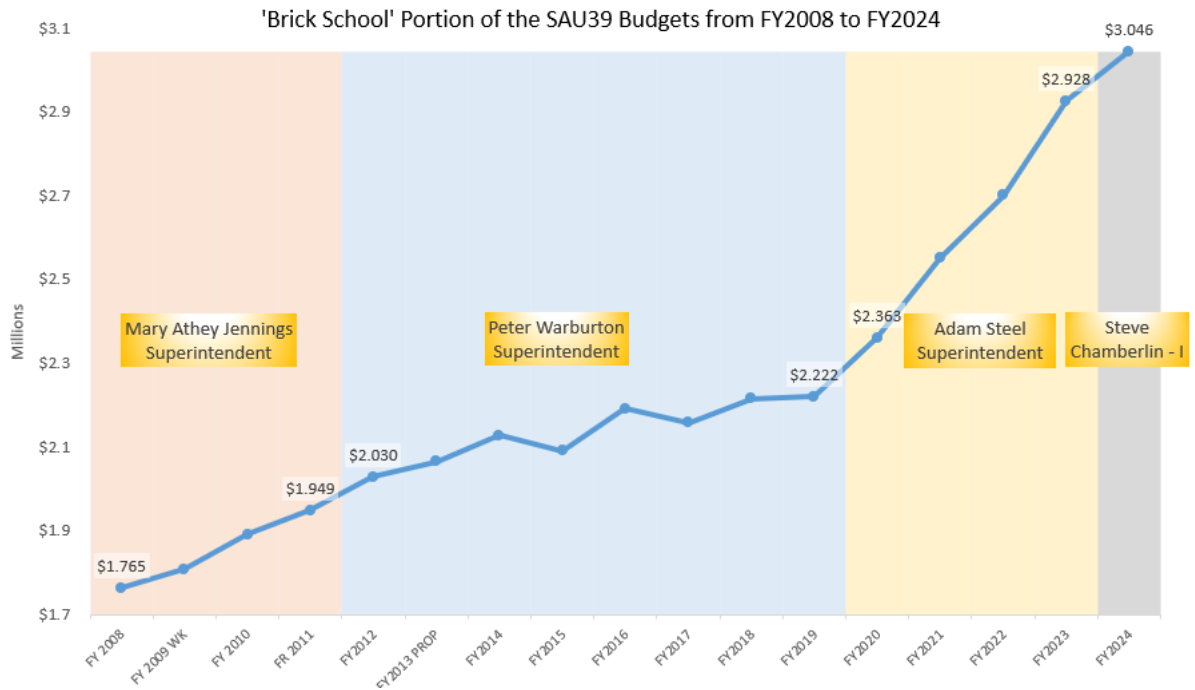
	FY2021	FY2022	FY2023	FY2024
SAU39 - SAU41	\$3,850,219	\$5,250,684	\$4,383,515	\$1,852,969

→ SAU39 budgets are consistently and notably higher than SAU41.

*Note: MVSD and ASD have a tuition agreement where MVSD pays ASD to educate about 65 7th and 8th grade students. While ASD still proposes the cost of educating all students, and MVSD proposes the cost of tuition to ASD, the cost of educating the Mont Vernon students has been subtracted from the SAU39 totals, so the comparison of the two SAUs are apples-to-apples.

A CLOSER LOOK AT “BRICK SCHOOL” SPENDING

At SAU39, the superintendent and the personnel reporting to him are housed at the Brick School. We compared our SAU Administration spending at this level with that of H-B. The following graphic shows the adopted SAU “Brick School” administration budget by fiscal year (July 1 through June 30).



→ Note the sharp increases in the ‘Brick School’ Budget post FY2019.

KEY DIFFERENCES IN TOP-LEVEL SAU ENROLLEMT LEVELS

ENROLLMENT

	FY2021	FY2022	FY2023	FY2024
SAU39	2,167	2,237	2,256	N/A
SAU41	2,379	2,388	2,387	N/A
Var (SAU41 – SAU39)	+212	+151	+131	--

→ SAU41 serves at least 130 more enrolled students in the same number of buildings as SAU39.

SAU39 / SAU41 OBSERVATIONS

The data of the following table was collected from the SAU41 website and the NH DOE. The most recent six prior school fiscal years (July 1 through June 30), the actual SAU Administration budget, difference from the prior year, and student enrollments by school district as well as total student enrollment served by SAU41. The most recent year (FY2023) is the current year, and the proposed budget is used.

Fiscal Year	Budget	DIFF of Prior Year	% DIFF	Brookline (PK - 6)	Hollis (PK - 6)	Hollis-Brookline Cooperative (7 - 8) (9 - 12)		SAU41
FY2018	\$1,488,777			550	666	419	806	2441
FY2019	\$1,531,987	\$43,210	2.90%	573	673	392	857	2495
FY2020	\$1,722,832	\$190,845	12.46%	574	640	381	858	2453
FY2021	\$1,797,603	\$74,771	4.34%	562	617	383	817	2379
FY2022	\$1,881,925	\$84,322	4.69%	583	613	362	830	2388
FY2023_PROP	\$2,107,176	\$225,251	11.97%	582	666	382	757	2387

Likewise, the following table illustrates, for the six prior school fiscal years (July 1 through June 30), the actual budget, difference from the prior year, and student enrollments by school district as well as total student enrollment served by SAU39. The most recent year (FY2023) is the current year, and the proposed budget is used.

Fiscal Year	Budget	DIFF of Prior Year	% DIFF	ASD (PK - 8)	MVSD (PK - 6)	Souhegan Cooperative (9 - 12)	SAU39
FY2018	\$2,217,162			1309	185	787	2281
FY2019	\$2,221,602	\$4,440	0.20%	1318	189	740	2247
FY2020	\$2,362,525	\$140,922	6.34%	1308	201	750	2259
FY2021	\$2,551,457	\$188,933	8.00%	1256	204	707	2167
FY2022	\$2,658,117	\$106,660	4.18%	1319	216	702	2237
FY2023_PROP	\$2,927,746	\$269,629	10.14%	1347	211	698	2256

KEY CONCLUSIONS

- ➔ Hollis-Brookline (SAU41) serves 120 more enrolled students (with the same number of buildings as SAU39) yet proposes budgets averaging \$3.8 million *less* per year. Their students also achieve better academic outcomes.
- ➔ Hollis-Brookline’s SAU administration (centralized services) requests \$800,000 *less* per year than our “Brick School” administration.
- ➔ This consistent expense difference has cost the SAU39 taxpayers nearly \$5 Million over the last six years.
- ➔ SAU39 budgets do not appear to be related to the number of students served so much as to initiatives proposed by the SAU39 administration.
- ➔ SAU39 “Brick School” administration budgets are not approved directly by voters; Hollis-Brookline voters get to vote on the SAU41 administrative budget. If that were

the case for SAU39, either by our school boards deciding to permit it, or by voters proposing to do so through a petition warrant article, this spending might be more restrained.

- ➔ We hope that Amherst and Mont Vernon voters will shortly be able to easily access educational and financial information from a fully functional and transparent SAU39 website as H-B residents can from their site.

Our SAU leadership was surprised to learn of the large variance in spending between our SAU and that of Hollis-Brookline. We strongly recommend that our SAU39 personnel further engage with their H-B counterparts to explore the whys and wherefores of these differences. Without a concerted effort to seek efficiencies, this cost to the taxpayers will only get worse. At a minimum, it would be good to know how H-B achieves better educational outcomes for noticeably lower ongoing investments by their taxpayers.

----- End of Report -----

APPENDIX A: ORGANIZATIONAL STRUCTURE OF SAU39 AND SAU41

Our SAU (SAU39) is multidistrict serving, the public-school districts of the towns of Amherst and Mont Vernon in New Hampshire as follows:

- Amherst School District (ASD)
 - Provides Pre-Kindergarten through 8th grade public school education for students who reside in Amherst, NH.
 - Provides 7th and 8th grade public school education for students who reside in Mont Vernon, NH per periodic tuition agreements.
- Mont Vernon Village School District (MVSD)
 - Provides Pre-Kindergarten through 6th grade public school education for students who reside in Mont Vernon, NH.
 - 7th and 8th grade public school education for students who reside in Mont Vernon, NH at the Amherst Middle School, per periodic tuition agreements with ASD.
- Souhegan Cooperative School District (SCSD)
 - Provides 9th through 12th grade secondary public-school education for students who reside in both Amherst and Mont Vernon, NH.

The governing bodies or school boards of the constituent school districts include:

- Amherst School Board (ASB) for the ASD – 5 elected representatives.
- Mont Vernon School Board (MVSB) for the MVSD – 5 elected representatives.
- Souhegan Cooperative School Board (SCSB) for the SCSD. 7 elected representatives, 5 from Amherst and 2 from Mont Vernon.

SAU39 itself is governed by the SAU39 Governing Body. The membership is comprised of the collective member of the SAU39 constituent school districts. This governing body has only the Superintendent as its sole employee and direct report. This governing body is NOT a school board and has NO authority over any of the constituent school districts.

H-B (SAU41) has its own respective set of schools, districts, and boards, which function similarly to those of ours.

H-B (SAU41) is also multidistrict serving, the public-school districts of the towns of Hollis and Brookline in New Hampshire:

- Hollis School District
 - Provides Kindergarten through 6th grade public school education for students who reside in Hollis, NH.

- Hollis Primary School (Grades PreK-3)
 - Hollis Upper Elementary School (Grades 4-6)
- Brookline School District
 - Provides Kindergarten through 6th grade public school education for students who reside in Brookline, NH.
 - Richard Maghakian Memorial School (Grades PreK-3)
 - Captain Samuel Douglass Academy (Grades 4-6)
- Hollis-Brookline Cooperative (COOP) School District
 - Provides 7th through 12th grade secondary public school education for students who reside in both Hollis and Brookline, NH.
 - Hollis Brookline Middle School (Grades 7-8)
 - Hollis Brookline High School (Grades 9-12).

The governing bodies or school boards of the constituent school districts include:

- Hollis School Board – 5 elected representatives.
- Brookline School Board – 5 elected representatives.
- Hollis Brookline Cooperative (COOP) School Board – 7 elected representatives, 4 from Hollis and 3 from Brookline.

SAU41 itself is governed by the SAU41 Governing Board. Meetings occur generally on a quarterly basis and more frequently as needed. SAU41 has more direct citizen oversight of the budgets, where ALL budgets (including the SAU41 budget) are subject to voter approval. A brief description of their budget process and participants is maybe found on the SAU41 website.

APPENDIX B: ROLES AND RESPONSIBILITIES OF AN SAU

This appendix provides the RSAs establishing the role and responsibilities of SAUs. We have highlighted sections that we believe are particularly relevant.

Per NH RSA 194-C, the School Administrative Unit (i.e., SAU) provides Superintendent services to the public school district or constituent districts it serves. The chief executive officer of the SAU is the Superintendent. The SAU may be comprised of the following executive level staff employees reporting directly to the Superintendent:

- Assistant Superintendent – Acts as the superintendent as required, and performs other duties as assigned.
- Business Administrator – Responsible for the daily operations of the SAU offices, especially all financial matters. May act for the superintendent as required. The Business Administrator may have the following direct reports:
 - Director of Finance and subordinates.
 - Human Resources Director and subordinates.
 - Director of Buildings and Grounds, and subordinates.
 - Director of Food Service.
 - Director of Information Technology and subordinates.
- Director of Curriculum and Professional Development – Responsible for developing, evaluating, and sharing educational curriculums with district or constituent district administration and teachers.
- Director of Student Services – Responsible developing, evaluating, and sharing student services techniques for students who have special needs with district or constituent district administration and special service teachers and employees.

The superintendent is also the direct manager of each of the school principals in all the constituent school districts served by the SAU.”

NH RSA 194-C:1 Status.

I. All school administrative units existing on the effective date of this chapter shall continue in their present form unless modified in accordance with the provisions of this chapter.

II. School administrative units legally organized shall be corporations, with power to sue and be sued, to hold and dispose of real and personal property for the establishment of facilities for administration and any instructional purposes, and to make necessary contracts in relation to any function of the corporation; provided, however, that such school administrative units shall not have the power to procure land, to construct or purchase buildings, to borrow money in order to purchase real estate, or to mortgage said real estate.

NH RSA 194-C:4 Superintendent Services.

Each school administrative unit or single school district shall provide the following

superintendent services:

I. An educational mission which indicates how the interests of pupils will be served under the administrative structure.

II. Governance, organizational structure, and implementation of administrative services including, but not limited to:

(a) Payroll, cash flow, bills, records and files, accounts, reporting requirements, funds management, audits, and coordination with the treasurer, and advisory boards on policies necessary for compliance with all state and federal laws regarding purchasing.

(b) Recruitment, supervision, and evaluation of staff; labor contract negotiation support and the processing of grievances; arrangement for mediation, fact finding, or arbitration; and management of all employee benefits and procedural requirements.

(c) Development, review, and evaluation of curriculum, coordination of the implementation of various curricula, provisions of staff training and professional development, and development and recommendation of policies and practices necessary for compliance relating to curriculum and instruction.

(d) Compliance with laws, regulations, and rules regarding special education, Title IX, the Americans with Disabilities Act, home education, minimum standards, student records, sexual harassment, and other matters as may from time to time occur.

(e) Pupil achievement assessment through grading and state and national assessment procedures and the methods of assessment to be used.

(f) The on-going assessment of district needs relating to student population, program facilities and regulations.

(g) Writing, receiving, disbursement, and the meeting of all federal, state, and local compliance requirements.

(h) Oversight of the provision of insurance, appropriate hearings, litigation, and court issues.

(i) School board operations and the relationship between the board and the district administration.

(j) The daily administration and provision of educational services to students at the school facility including, but not limited to, fiscal affairs; staff, student, and parent safety and building issues; and dealing with citizens at large.

(k) Assignment, usage, and maintenance of administrative and school facilities.

(l) Designation of number, grade or age levels and, as applicable, other information about students to be served.

(m) Pupil governance and discipline, including age-appropriate due process procedures.

(n) Administrative staffing.

(o) Pupil transportation.

(p) Annual budget, inclusive of all sources of funding.

(q) School calendar arrangements and the number and duration of days pupils are to be served pursuant to RSA 189:1.

(r) Identification of consultants to be used for various services.

NH RSA 194-C:5 Organization and Duties.

I. The school board of each school administrative unit shall meet between April 1 and June 1 in each year, at a time and place fixed by the chairpersons of the several boards, and shall

organize by choosing a chairperson, a secretary, and a treasurer.

II. (a) Each school administrative unit shall provide superintendent services to be performed as required by RSA 194-C:4. School districts shall not be required to have a superintendent and may assign these services to one or more administrative personnel working full or part-time; or such services may be independently contracted.

(b) The state board may establish certification requirements for superintendents in smaller and larger districts, and may designate services in addition to those established in RSA 194-C:4.

(c) Other administrative positions may be established, but only after 50 percent or more of the school districts in the school administrative unit representing 60 percent of the total pupils in the school administrative unit has voted favorably upon the establishment of the position.

III. The school board of each school administrative unit shall fix the salaries of all school administrative unit personnel, shall apportion the expense of the salaries and benefits among the several districts, and shall certify the apportionment to their respective treasurers and to the state board of education. The school administrative unit board shall have the authority to remove superintendents and other administrators.

APPENDIX C: ADDITIONAL SAU41 RESOURCE MATERIALS

This appendix provides additional links to SAU41 and/or screen snippets of specific pages and relevant information.

<https://www.sau41.org/>



- <https://www.sau41.org/administration/104>
 - Hollis School District Budget - *The Hollis Budget Committee is responsible for creating the budget working closely with the School Board and SAU 41 Administration. Budget development information is listed by budget rounds then moves to a budget hearing and, lastly, to the Annual Meeting.*
- <https://www.sau41.org/administration/102>
 - Brookline School District Budget - *The School Board is responsible for creating the budget working closely with the Finance Committee and SAU 41 Administration. Budget development information is listed by budget rounds then, in an SB2 environment, moves to a budget hearing, a deliberative session and, lastly, to a secret ballot vote on voting day.*
- <https://www.sau41.org/administration/106>
 - Hollis Brookline Cooperative School District (COOP) School District Budget - *The Budget Committee is responsible for creating the budget working closely with the School Board and SAU 41 Administration. Budget development information is listed by budget rounds then moves to a budget hearing and, lastly, to the Annual Meeting.*
 - COOP Budget Committee - The HBCSD Budget Committee is comprised of 8 members (4 elected from Hollis, 4 elected from Brookline, 1 appointed School
- <https://www.sau41.org/administration/118>

- SAU41 Budget - *The School Board is responsible for creating the budget working closely with the Finance Committee and SAU 41 Administration. Budget development information is listed by budget rounds then, in an SB2 environment, moves to a budget hearing, a deliberative session and, lastly, to a secret ballot vote on voting day.*

The SAU #41 FY23 Budget for 2022-2023 School Year can be observed by following this Link: [SAU #41 FY23 Budget for 2022-2023](#)

Sheet 14 is of particular interest as it highlights the Warrant Article for each constituent district voter to approve the SAU41 budget FY2023.

FY23 Warrant Article

Shall the voters of the _____ School District adopt a School Administrative Unit budget of \$2,103,176 for the forthcoming fiscal year in which \$XXXX is assigned to the school budget of this school district? This year's adjusted budget of \$2,018,210, with \$XXXX assigned to the school budget of this school district, will be adopted if the article does not receive a majority vote of all the school district voters voting in this school administrative unit. The budget committee **does/does not** recommend this appropriation. The school board **does/does not** recommend this appropriation.

APPENDIX D - A DETAILED LOOK AT “BRICK SCHOOL” SPENDING HISTORY

At SAU39, the superintendent and the personnel reporting to him are housed at the Brick School. We compared our SAU spending at this level with that of H-B. The following table shows, for each school fiscal year (July 1 through June 30), the adopted SAU “Brick School” administration budget, the difference from the prior year, percentage difference, the executive staff, and student enrollments by school district as well as total student enrollment served by SAU39. The ‘Budget’ column reflects the ‘Brick School’ portion of the SAU39 Budget.

Fiscal Year	Budget	DIFF of Prior Year	% DIFF	Executive Staff	ASD	MVSD	SCSD	SAU TOTALS	SAU %DIFF
FY2008	\$1,765,267			Public Hearing - //2006 Mary Athey Jennings - Superintendent Nicole Heimarck - Director of Curriculum and Professional Development Renee Sparks - Director of Special Instructional Services Elizabeth Schankel - Business Administrator	1576	253	960	2789	
FY2009 WK	\$1,809,129	\$43,862	2.48%	Public Hearing - //2007 Mary Athey Jennings - Superintendent Nicole Heimarck - Director of Curriculum and Professional Development Renee Sparks - Director of Special Instructional Services Elizabeth Schankel - Business Administrator	1547	257	943	2747	-1.51%
FY2010	\$1,892,465	\$83,336	4.61%	Public Hearing - //2008 Mary Athey Jennings - Superintendent Nicole Heimarck - Director of Curriculum and Professional Development Renee Sparks - Director of Special Instructional Services Elizabeth Schankel - Business Administrator	1504	252	891	2647	-3.64%
FY2011	\$1,949,028	\$56,563	2.99%	Public Hearing - //2009 Mary Athey Jennings - Superintendent Nicole Heimarck - Director of Curriculum and Professional Development Renee Sparks - Director of Special Instructional Services Elizabeth Schankel - Business Administrator	1427	237	876	2540	-4.04%

Fiscal Year	Budget	DIFF of Prior Year	% DIFF	Executive Staff	ASD	MVSD	SCSD	SAU TOTALS	SAU %DIFF
FY2012	\$2,029,611	\$80,583	4.13%	Public Hearing - //2010 Peter Warburton - Superintendent Nicole Heimarck - Director of Curriculum and Professional Development Margaret Beauchamp - Director of Student Services Elizabeth Schankel - Business Administrator	1388	231	859	2478	-2.44%
FY2013 PROP	\$2,066,409	\$36,798	1.81%	Public Hearing - //2011 Peter Warburton - Superintendent Nicole Heimarck - Director of Curriculum and Professional Development Margaret Beauchamp - Director of Student Services Elizabeth Schankel - Business Administrator	1349	195	815	2359	-4.80%
FY2014	\$2,128,336	\$61,927	3.00%	Public Hearing - //2012 Peter Warburton - Superintendent Nicole Heimarck - Director of Curriculum and Professional Development Margaret Beauchamp - Director of Student Services Elizabeth Schankel - Business Administrator	1310	188	827	2325	-1.44%
FY2015	\$2,091,681	(\$36,655)	-1.72%	Public Hearing - //2013 Peter Warburton - Superintendent Christine Landwehrle - Director of Curriculum and Professional Development Margaret Beauchamp - Director of Student Services Elizabeth Schankel - Business Administrator	1252	187	842	2281	-1.89%
FY2016	\$2,192,769	\$101,088	4.83%	Public Hearing - //2014 Peter Warburton - Superintendent Christine Landwehrle - Director of Curriculum and Professional Development Margaret Beauchamp - Director of Student Services Elizabeth Schankel - Business Administrator	1248	192	831	2271	-0.44%

Fiscal Year	Budget	DIFF of Prior Year	% DIFF	Executive Staff	ASD	MVSD	SCSD	SAU TOTALS	SAU %DIFF
FY2017	\$2,159,203	(\$33,566)	-1.53%	Public Hearing - //2015 Peter Warburton - Superintendent Christine Landwehrle - Director of Curriculum and Professional Development Margaret Beauchamp - Director of Student Services Elizabeth Schankel - Business Administrator	1284	178	831	2293	0.97%
FY2018	\$2,217,162	\$57,959	2.68%	Public Hearing - 12/22/2016 Peter Warburton - Superintendent Christine Landwehrle - Director of Curriculum and Professional Development Margaret Beauchamp - Director of Student Services Adam Steel - Business Administrator	1309	185	787	2281	-0.52%
FY2019	\$2,221,602	\$4,440	0.20%	Public Hearing - //2017 Peter Warburton - Superintendent Christine Landwehrle - Director of Curriculum and Professional Development Margaret Beauchamp - Director of Student Services Adam Steel - Business Administrator	1318	189	740	2247	-1.49%
FY2020	\$2,362,525	\$140,922	6.34%	Public Hearing - 12/20/2018 Adam Steel - Superintendent Christine Landwehrle - Assistant Superintendent Margaret Beauchamp - Director of Student Services Stephanie Grund - Business Administrator Porter Dodge - Director of SAU #39 Operations	1308	201	750	2259	0.53%
FY2021	\$2,551,457	\$188,933	8.00%	Public Hearing - 11/19/2019 Adam Steel - Superintendent Christine Landwehrle - Assistant Superintendent Margaret Beauchamp - Director of Student Services Michelle Cruteau - Business Administrator	1256	204	707	2167	-4.07%

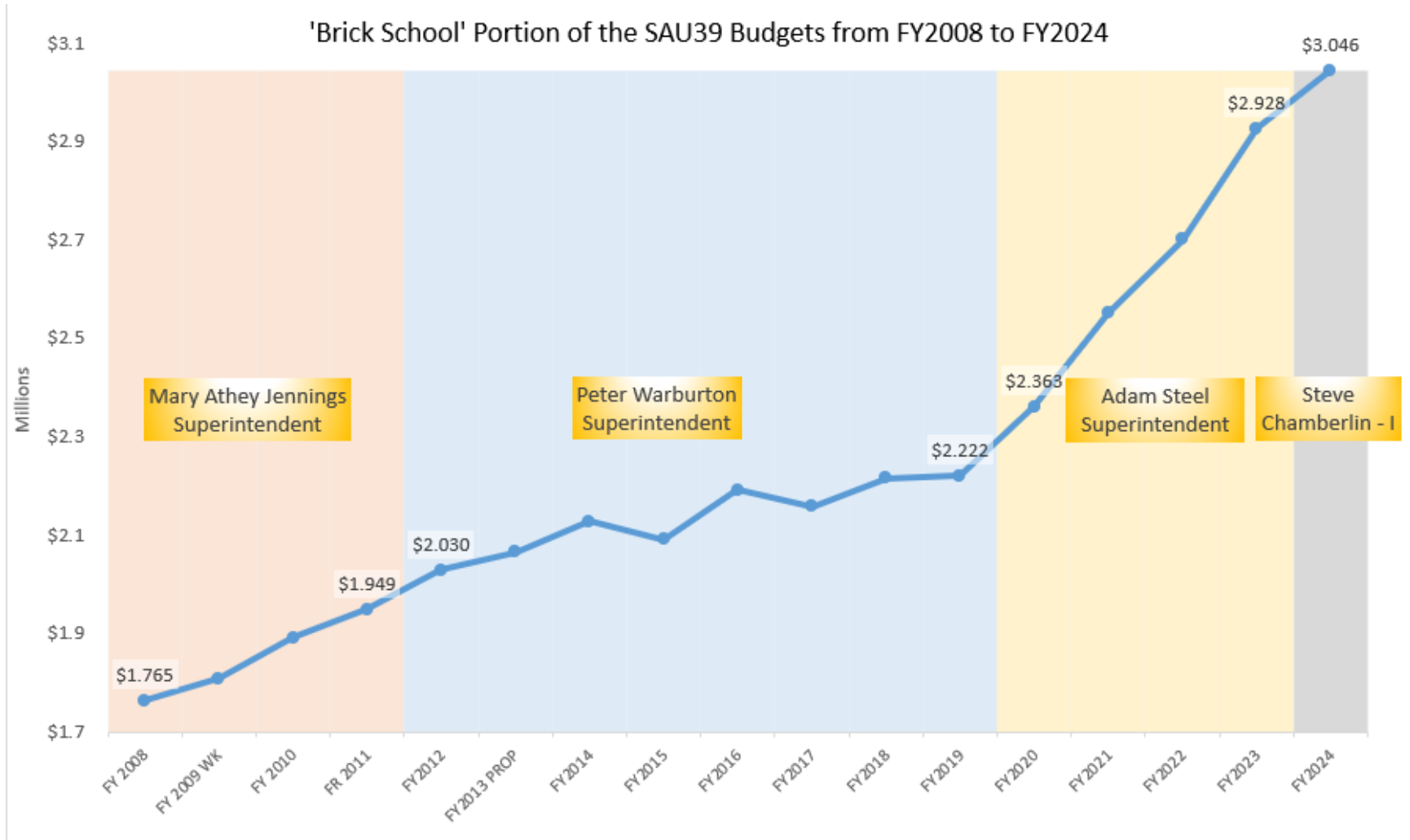
Fiscal Year	Budget	DIFF of Prior Year	% DIFF	Executive Staff	ASD	MVSD	SCSD	SAU TOTALS	SAU %DIFF
FY2022	\$2,658,117	\$106,660	4.18%	Public Hearing - 11/19/2020 Adam Steel - Superintendent Christine Landwehrle - Assistant Superintendent Margaret Beauchamp - Director of Student Services Michelle Croteau - Business Administrator	1319	216	702	2237	3.23%
FY2023 WK	\$2,930,746	\$272,629	10.26%	Public Hearing - 11/18/2021 Adam Steel - Superintendent Steve Chamberlin - Assistant Superintendent (Secondary ED) Christine Landwehrle - Assistant Superintendent (Elementary ED) Margaret Beauchamp - Director of Student Services Amy Facey - Business Administrator	1347	211	698	2256	0.85%
FY2024 PROP	\$3,045,922	\$115,176	3.93%	Public Hearing - 11/21/2022 Steve Chamberlin - Interim Superintendent Christine Landwehrle - Assistant Superintendent (Elementary ED) Margaret Beauchamp - Director of Student Services Amy Facey - Business Administrator					

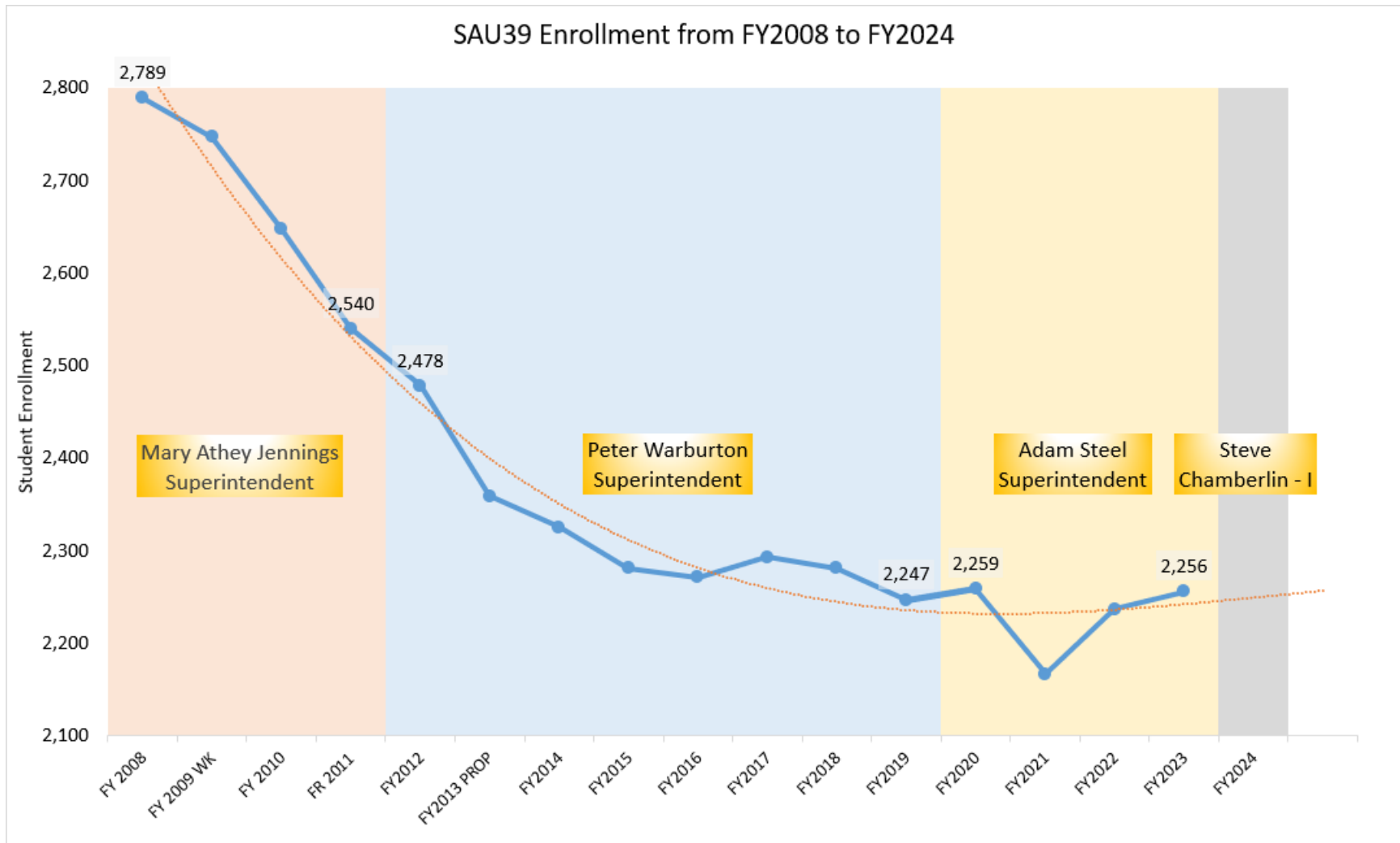
The SAU39 “Brick School” budget has been trending upward for years but began to increase dramatically in FY2019.

- In FY2019 the SAU39 budget was \$2,221,602, but the requested and now adopted SAU39 budget for FY2024 is \$3,045,922. This is an increase of \$824,320 or 38.18% to the taxpayers over the last 5 years.
- FY2019 – hired new Business Administrator.
- FY2020 – Director of Curriculum and Professional Development was promoted to Assistant Superintendent.
- FY2020 – hired new Business Administrator. FY2022 – a second Assistant Superintendent was hired. Fortunately, became the interim Superintendent when the Superintendent resigned.

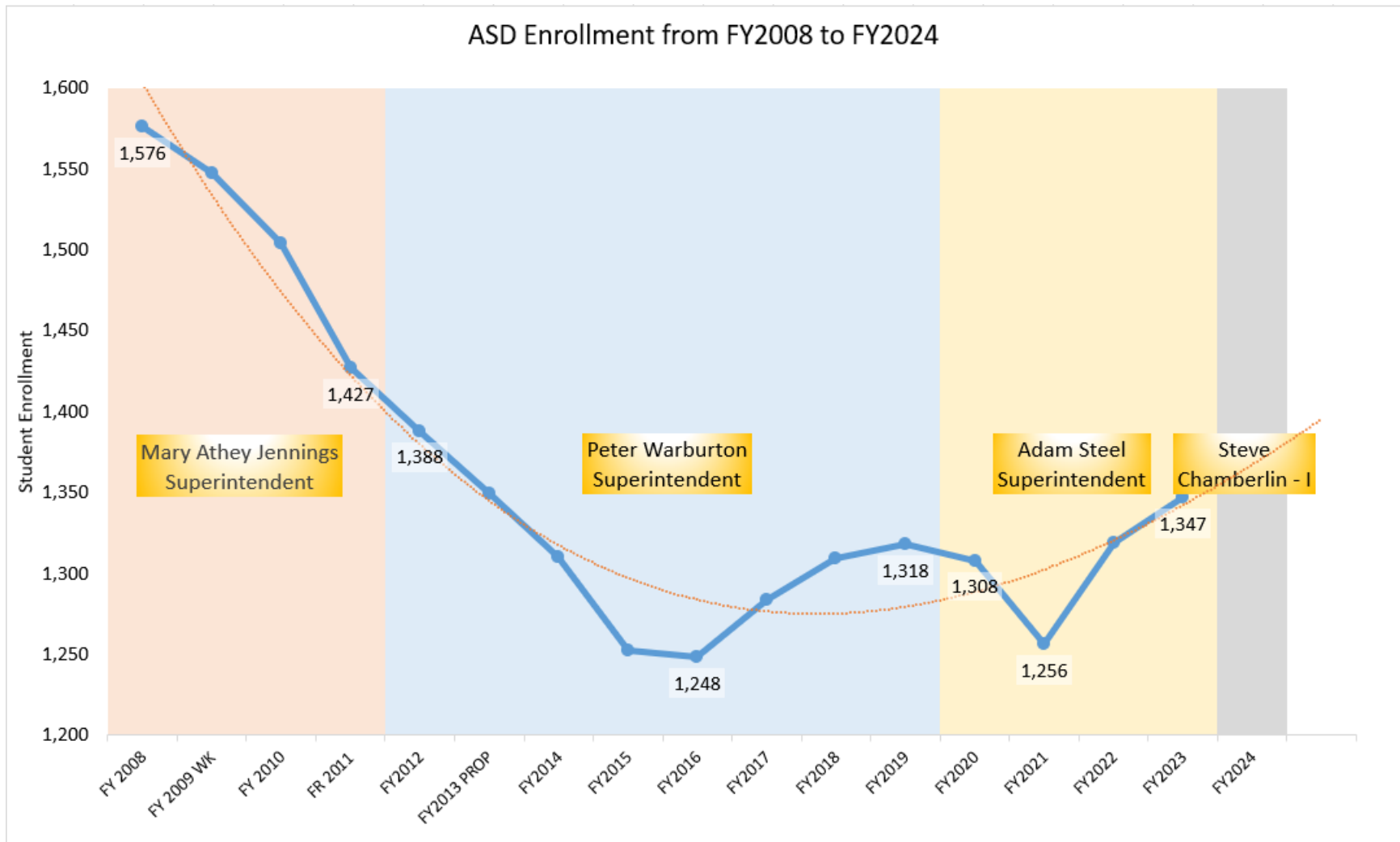
- FY2022 – hired new Business Administrator.
- FY2022 to FY2023 – SAU39 increased its budget from \$2,658,117 to \$2,930,746, an increase of \$272,629 or 10.26% to the taxpayers.
- FY2023 – the taxpayers rejected the proposed budgets of both ASD and SCSD. These school districts are operating with default budgets collectively of \$1,000,000 less than the proposed. SAU39 made no effort to offer a rebate to either school district.
- FY2023 – SAU39 superintendent resigned. One of the Assistant Superintendents has stepped up to serve in an interim capacity for 1 year only. A portion of the balance of the proposed unused salary and benefits was used to give certain SAU39 staff increases in salary to retain key staff.
- FY2023 – There were calls from the taxpayers and the SAU Budget Committee for the constituent school boards to take steps to have the voters approve future SAU39 budgets. However, SAU39 administration and board chose to “kick the can down the road” and keep the voters from approving future proposed SAU39 budgets.
- The following graph plots SAU39 “Brick School” budgets from FY2008 until FY2024. Subsequent graphs plot total SAU39 student enrollments, and student enrollments for each of the constituent school districts. These figures are what was reported to the NH DOE, as the enrollments for schools as of October 01 of that fiscal year.

APPENDIX E – ADDITIONAL SUPPORT GRAPHICS

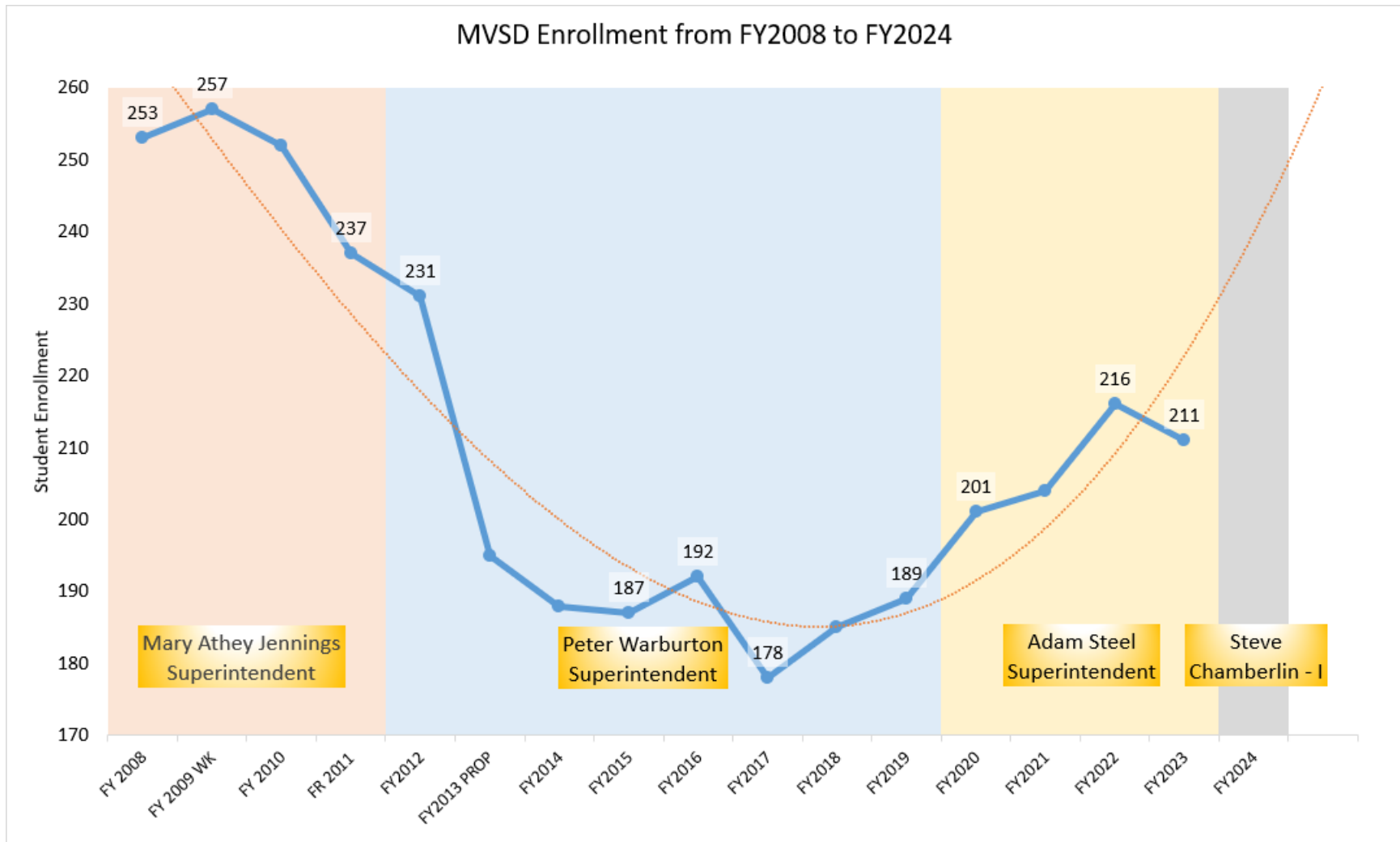




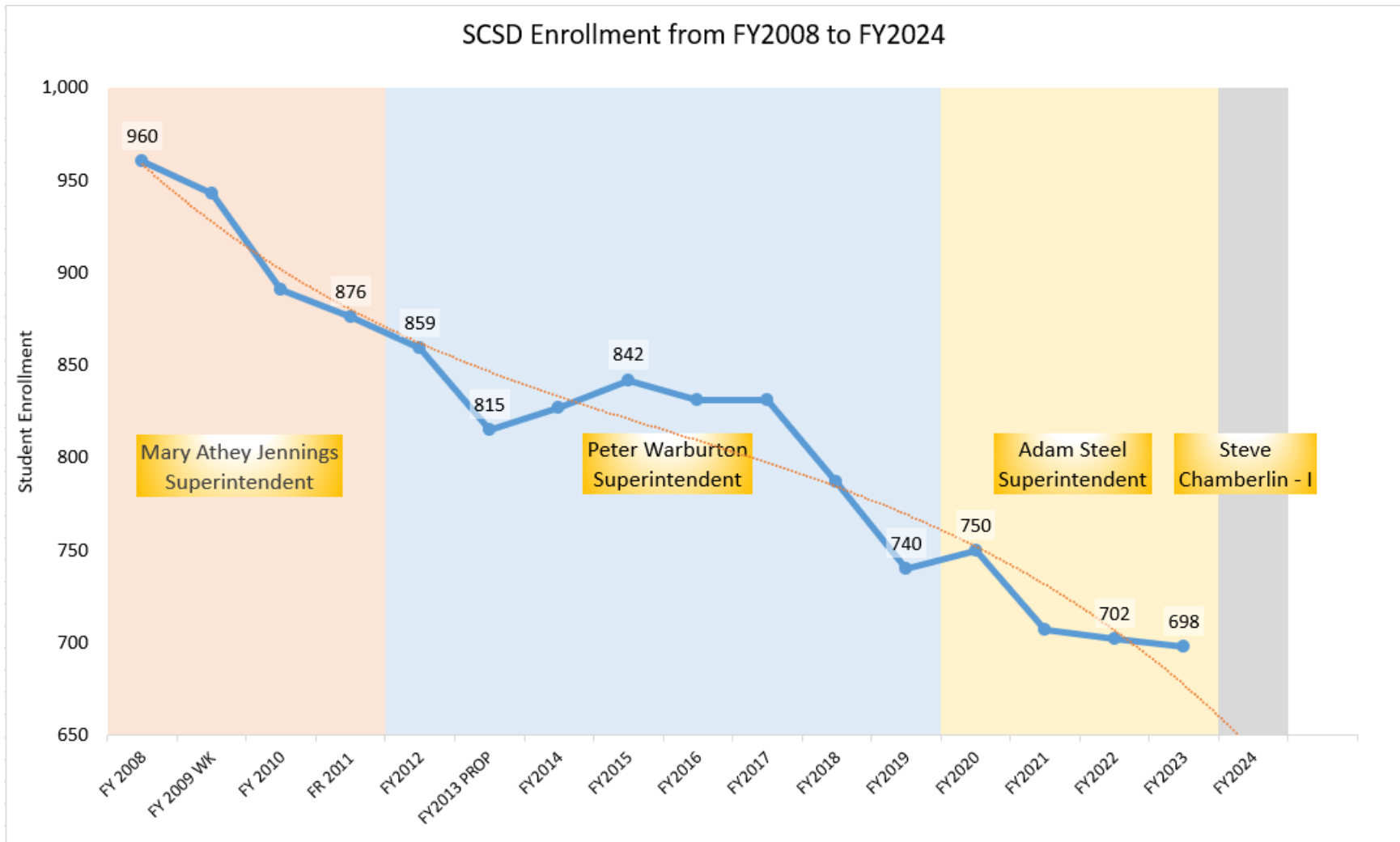
- The number of students served by SAU39 has dramatically decreased starting in FY2008 to FY2019, from 2,789 to 2,247, which is a reduction of 542 students or 19.43%. From FY2019 to FY2023, the number of students served by SAU39 has slightly decreased, then increased, starting at 2,247 to 2,256, or an increase of 9 students or 0.4%.



- The number of students served by ASD has dramatically decreased starting in FY2008 to FY2019, from 1,576 to 1,318, which is a reduction of 258 students or 16.37%. From FY2019 to FY2023, the number of students served by ASD has slightly increased, then decreased, and increased again starting at 1,318 to 1,347, or an increase of 29 students or 2.2%.



- The number of students served by MVSD has decreased starting in FY2008 to FY2019, from 253 to 189, which is a reduction of 64 students or 25.30%. From FY2019 to FY2023, the number of students served by MVSD has increased, then decreased, starting at 189 to 211 an increase of 22 students or 11.64%.



- The number of students served by SCSD has dramatically decreased starting in FY2008 to FY2019, from 960 to 740, which is a reduction of 220 students or 22.92%. From FY2019 to FY2023, the number of students served by SCSD has increased, then decreased, starting at 740 to 698, or a decrease of 42 students or 5.68%.