

FY 2023-2024 Proposed Budget

December 15, 2022

SAU 34 Public Budget Hearing

School Administrative Unit #34

- ❖ SAU #34 provides oversight and services to three School Districts
 - ❖ Hillsboro-Deering
 - ❖ Washington
 - ❖ Windsor
- ❖ Net Cost of Approved Budget (SAU Assessment) is proportionally split up between the districts
- ❖ Each School District's Warrant has an Article for their portion of the SAU Assessment

Proposed & Alternative Budget

Description	FY 2023 Budget	FY 2024 Proposed	FY 2024 Alternative Budget
Salaries & Benefits	\$1,088,196	\$1,060,920	\$1,094,707
Audit, Legal & Other Services	\$22,150	\$23,250	\$22,150
Postage, Telephone, Advertising, Printing & Mileage	\$12,500	\$15,800	\$12,500
Leases & Other Purchased Services	\$109,000	\$110,600	\$109,000
Supplies & Books	\$11,750	\$12,750	\$11,750
Equipment	\$2,500	\$3,000	\$2,500
Dues & Fees, Academic Recognition & School Board Contingency	\$13,825	\$8,825	\$13,825
Total SAU Budget	\$1,259,921	\$1,235,145	\$1,266,432
Total Increase		-\$24,776	\$6,511
Total % of Increase		-1.97%	0.52%

Proposed Budget

Significant Changes

❖ Salary & Benefit Decrease	\$(26,476)
❖ Contracted Services	\$ 1,500
❖ Telephone	\$ 2,400
❖ Supplies	\$ 1,000
❖ Academic Recognition	\$ (5,000)

Budget Summary

- Proposed FY 2024 Budget \$ 1,235,145
- FY 2023 Budget \$ 1,259,921
- Proposed Decrease - \$24,776
- Percent Decrease - 1.97%

District SAU Assessments

Description	FY 2023 Budget	Proposed FY 2024 Budget	Alternate FY 2024 Budget
Total Budget	\$1,259,921	\$1,235,145	\$1,266,432
- Fund Balance	\$50,000	\$30,000	\$30,000
- Other Revenues (Indirect Costs)	\$0	\$20,000	\$20,000
Required SAU Assessment	\$1,209,921	\$1,185,145	\$1,216,432
*Assessment Percentages			
Hillsboro-Deering School District	84.585%	84.860%	
Washington School District	14.230%	13.960%	
Windsor School District	1.184%	1.180%	
Assessment Amounts			
Hillsboro-Deering School District	\$1,023,413	\$1,005,714	\$1,032,264
Washington School District	\$172,177	\$165,446	\$169,814
Windsor School District	\$14,331	\$13,985	\$14,354
Total	\$1,209,921	\$1,185,145	\$1,216,432

*Assessment Based on 50/50 Split of Equalized Valuation and Pupil ADM

Note: SAU Board will vote on amount of fund balance to apply.

Fund Balance Analysis

FY2021 Audited Unassigned Fund Balance	\$123,274
Designated for Cashflow	-\$70,000
FY2022 Estimated Savings / (Overage) from Budget	\$27,500
Projected Unassigned Fund Balance @ 6/30/2022	\$80,774
Fund Balance Designated for FY2023 Budget	-\$50,000
FY2023 Estimated Savings / (Overage) from Budget	\$32,500
Projected Unassigned Fund Balance @ 6/30/2023	\$63,274
Fund Balance Proposed for FY2024 Budget	-\$30,000
FY2024 Estimated Savings / (Overage) from Budget	\$0
Projected Unassigned Fund Balance @ 6/30/2024	\$33,274

QUESTIONS/COMMENTS