

# SAU #41

School Administrative Unit

Serving the towns of  
Brookline and Hollis, NH

FY25 Budget  
2024-2025 School Year



SAU Governing Board Meeting and Public Hearing  
December 14, 2023

# SAU 41 Budget Subcommittee

❖ SAU:

- ❖ Andy Corey, Superintendent
- ❖ Gina Bergskaug, Assistant Superintendent
- ❖ Kelly Seeley, Business Administrator
- ❖ Linda Sherwood, Director of Business Operations

❖ BROOKLINE:

- ❖ Alyson Manion, Brookline School Board
- ❖ Cindy LaCroix, Brookline Finance Committee

❖ HOLLIS:

- ❖ Carryl Roy, Hollis School Board
- ❖ Mike Leavitt, Hollis Budget Committee

❖ COOP:

- ❖ Cindy Van Coughnett, Coop School Board
- ❖ Darlene Mann, Coop Budget Committee

❖ SAU Governing Board:

- ❖ Robert Mann, Treasurer

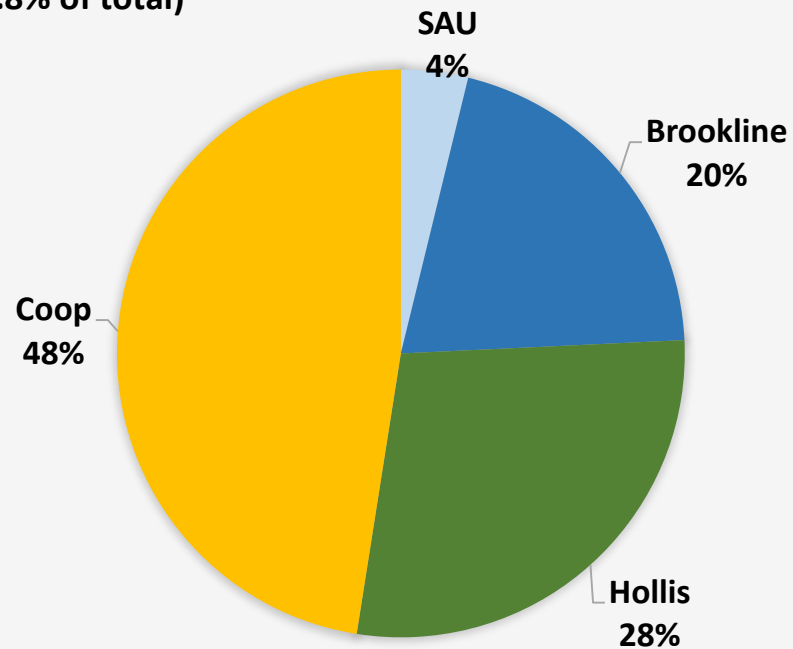
# Agenda

- SAU Budget as % to Total
- SAU by Department
- Budget Comparisons
- Budget Drivers
- Budget Components
- Budget Breakdown by Category
- Unassigned Fund Balance
- Use of Unassigned Fund Balance
- Revenue
- Budget Apportionment
- Warrant Article
- Questions & Answers

# SAU #41 Budget: SAU as % to Total

## SAU Current Year Operating Budgets -- \$59.5 MILLION COMBINED

- **SAU**                **\$ 2,268,374** (3.8% of total)
- Brookline        \$12,150,978
- Hollis             \$16,791,835
- COOP             \$28,251,867



Year	SAU % to Total Budget
2024	3.8%
2023	3.7%
2022	3.5%

# SAU #41: By Department

SAU #41:  
17  
Employees

## Superintendent/ Asst Superintendent (3 FTE)

- Responsible for the overall administrative and leadership services of the SAU
- Oversee all aspects of:  
Personnel; Business office; Communication/community relations; Student services; Facilities/capital improvement; Curriculum; Instruction; Assessment; Short and long range strategic planning; Governance for student achievement; Policy research and compliance; Implementation, and review; and Overall leadership on educational issues.
- Manage 6 schools (2,419 students, 462 employees) and the SAU Central Office
- Respond to community/parent concerns
- Oversee and certify state reporting

## Business Office (6 FTEs)

- Budgets (over 1,300 line items budgeted)
- Purchase Orders (3,137 PO's last year)
- Biweekly Accounts Payable (11,204 invoices last year)
- Weekly Accounts Receivable (446 deposits last year)

### **Each function below x4 (Four districts)**

- Biweekly Payroll
- Managing and distributing annual employee contracts
- Grant Management
- Food Service Management
- State and Federal Reporting
- Year end processing (1099s, 1095s, W2s)
- Continual monitoring of budgets, expenses, and revenue, and reporting to school boards
- Accounting Software management

## Maintenance (1 FTE)

- Directing and overseeing maintenance and custodial operations in 7 buildings
- Supervising 30+ building facilities staff members
- Capital Planning and project implementation
- Facilities budgeting
- Overseeing all contractors and vendors
- Inspecting facilities for safety and security to mitigate potential risk

## Human Resources (3 FTEs)

- [462 employees; 534 volunteers, 99 coaches, 67 substitutes]
- Full scale HR including recruiting, hiring, terminations
  - Benefits administration (Insurance, retirement, life insurance)
  - Time & Attendance software management

## Student Services (2.84 FTEs)

- Directs, supervises, coordinates and monitors all programs, laws and supports relative to Special Education, Section 504, ELL, Nursing and student interventions.
- Provides leadership in establishing new programs and adjusting existing programs to ensure academic, social/emotional and behavioral support meet the individual needs of students.
- Oversees Special Education/504 budgets, grants and Medicaid.

## Information Technology (1 FTE)

- IT budget
- Directs 5 Tech Staff
- Technology operations and infrastructure (network, internet, firewalls, security cameras, phone systems)
- Oversees and maintains all District hardware (servers, switches, desktops, laptops, Chromebooks, tablets, IFPs)
- Manages and implements all District software including student information system
- Cybersecurity guidelines, procedures, and compliance
- State reporting

# FY25 Budget: Comparisons

*Comparison to  
FY24 Budget*



<b>FY 24 Adopted Budget</b>	<b>FY 25 Proposed Budget</b>	<b>Increase</b>
<b>\$ 2,268,374</b>	<b>\$ 2,434,995</b>	<b>\$ 166,621</b> <b>+ 7.4%</b>

*Comparison to  
\*Adjusted Budget*



<b>FY 25 Adjusted Budget</b>	<b>FY 25 Proposed Budget</b>	<b>Increase</b>
<b>\$ 2,386,056</b>	<b>\$ 2,434,995</b>	<b>\$ 48,939</b> <b>+ 2.0%</b>

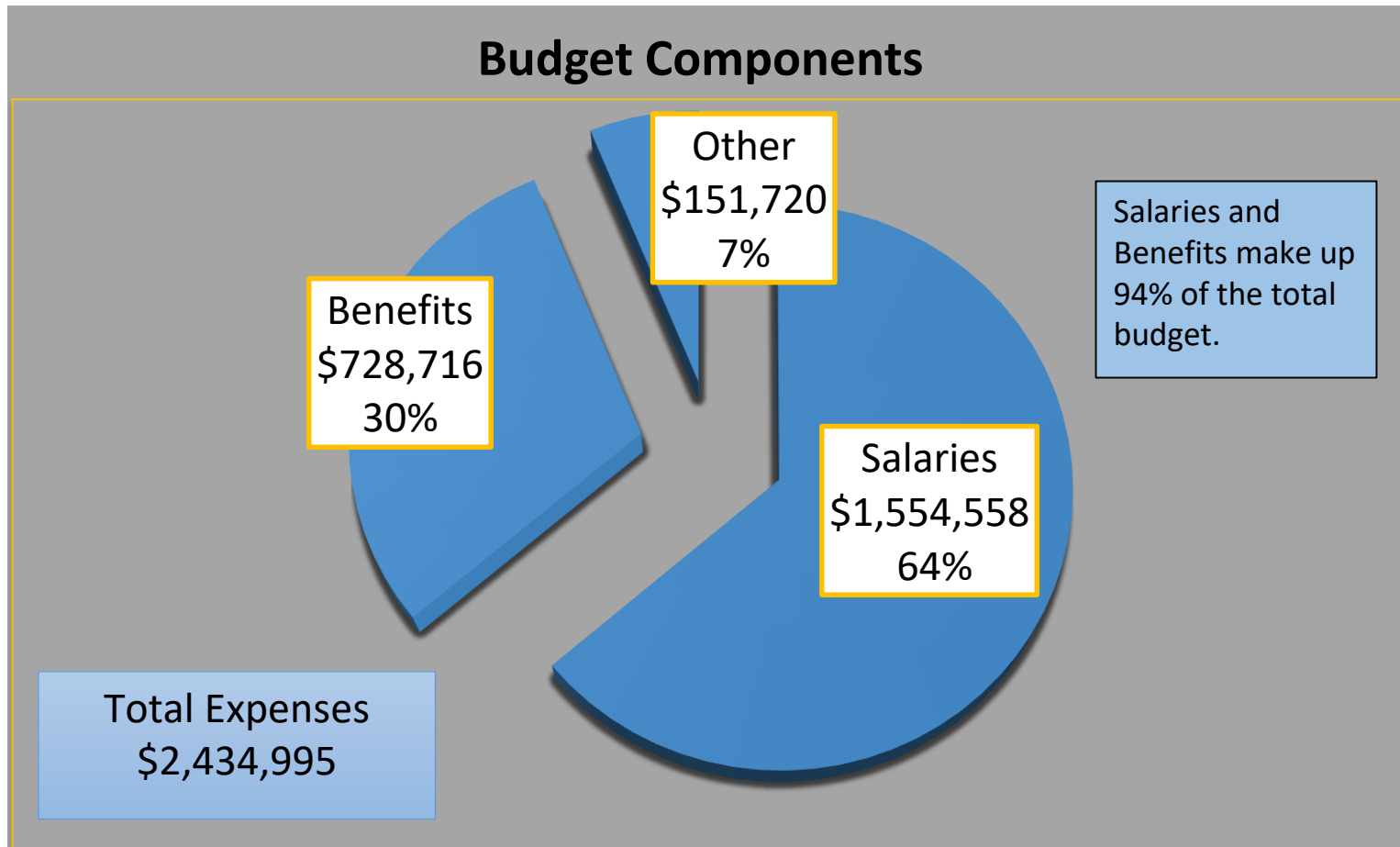
*\* The FY25 SAU Adjusted Budget is the FY24 approved budget plus any increases due to debt service, contracts or other obligations previously incurred or mandated, minus any one time expenditures.*

# FY25 Budget: Drivers

Budget Drivers	Increase over FY 24 Budget	
Salaries	+ \$ 81,980	<ul style="list-style-type: none"> <li>• \$20,033 merit bonus pool increase based on historical trend</li> <li>• \$37,962 board approved addition to budget for FY24 salaries</li> <li>• 3% salary increases</li> </ul>
Benefits	+ \$ 70,839	<ul style="list-style-type: none"> <li>• Increase to taxes and retirement due to increased salaries</li> <li>• Guaranteed Maximum Health Insurance rates + 18.7%</li> <li>• Guaranteed Maximum Dental Insurance rates + 4.7%</li> </ul>

Salaries & Benefit increases account for 92% of the total increase.

# FY25 Budget: Components



# FY25 Budget: Categories

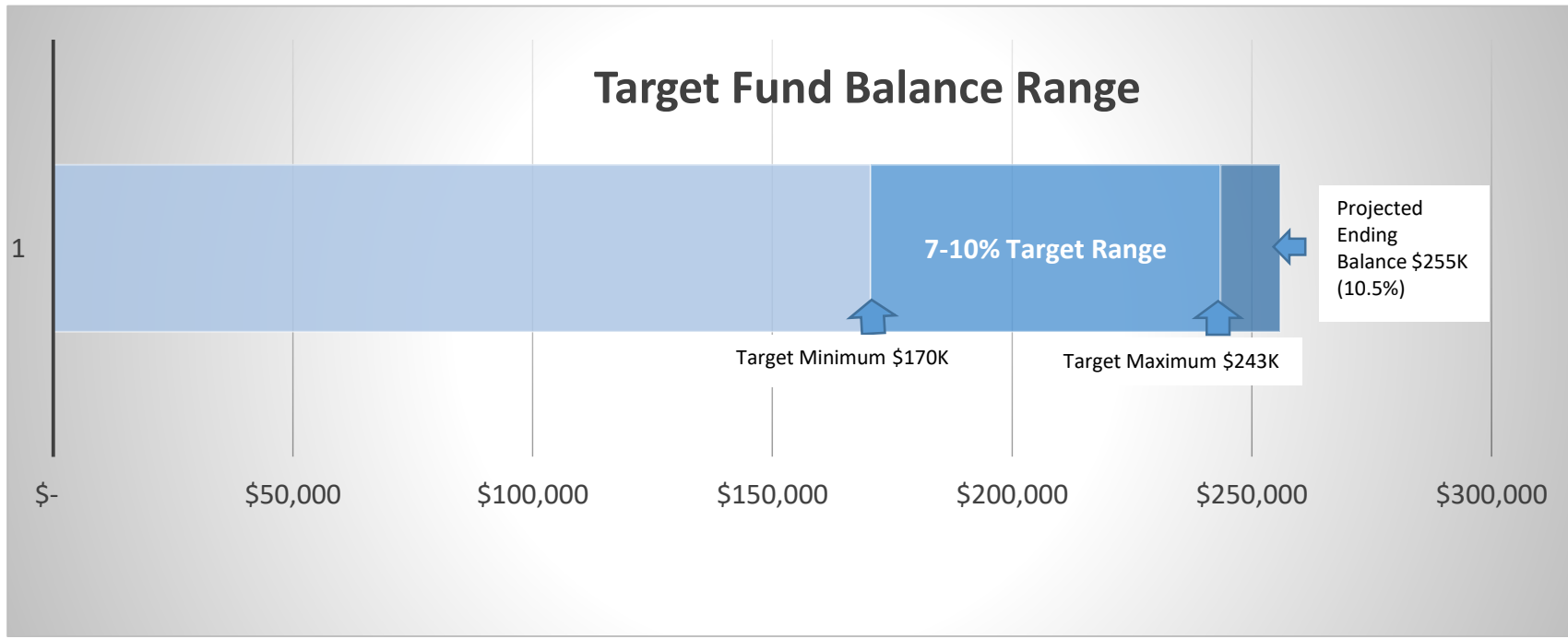
<b>Category</b>	<b>FY24 Budget</b>	<b>FY25 Proposed</b>	<b>\$ Change</b>
Wages	1,472,579	1,554,558	81,979
Benefits	618,356	686,221	67,865
Operations & Maintenance	59,820	61,421	1,601
Contractual Benefits	41,169	42,495	1,326
Contracted Services	29,750	35,000	5,250
Professional Development	14,150	25,750	11,600
Expendables	17,100	19,100	2,000
Equipment & Software	15,450	10,450	-5,000
<b>Total</b>	<b>2,268,374</b>	<b>\$ 2,434,995</b>	<b>\$ 166,621</b>

# FY25 Budget: Unassigned Fund Balance

*When revenue exceeds expenses at year end, the balance goes into the UNASSIGNED FUND BALANCE.*

FY24 Beginning Fund Balance	\$309,169
<i>Projected FB Use in FY24</i>	<u>    0</u>
FY24 Ending Fund Balance	\$309,169
<i>Projected FB Use in FY25</i>	<u>(53,233)</u>
FY25 Ending Fund Balance	\$255,936

Historical Target UFB  
Range is 7 to 10%  
of total budget



# FY25 Budget: Fund Balance

## Proposed Use of Fund Balance in FY25

Item	Amount
Office Equipment (such as scanners, filing cabinets, desks, shelving, monitors)	\$ 2,000
Replacement Computers (following schedule based on aging inventory)	\$ 4,000
Director of Student Services NHSAA Course (year 3 of 3)	\$ 4,200
Annual Required Membership Dues for Superintendent, Asst. Superintendent, and Business Administrator (partial funding)	\$ 8,000
Merit Pool	\$35,033
Total	\$53,233

# FY25 Budget: Revenue

REVENUE	
Grants/Indirect Costs	\$ 4,000
Use of Fund Balance	\$ 53,233
<hr/>	
Total Revenue	\$ 57,233

# FY25 Budget: Apportionment

## Distribution of Funds to be Raised by Districts

	2023-2024	2024-2025	2024-2025 Adjusted Budget
Expenses	\$ 2,268,374	\$ 2,434,995	\$ 2,386,056
Revenue	\$ - <u>4,000</u>	\$ - <u>57,233</u>	\$ - <u>29,233</u>
<b>Total Appropriation</b>	<b>\$2,264,374</b>	<b>\$2,377,762</b>	<b>\$2,356,823</b>

School District	2023-2024 District Share	2024-2025 District Share	2024-2025 District %
Brookline	\$ 469,749	\$ 473,655	20 %
Hollis	\$ 706,869	\$ 734,279	31 %
COOP	<u>\$ 1,177,938</u>	<u>\$1,169,828</u>	<u>49 %</u>
Total Appropriation	\$ 2,354,556	<b>\$2,377,762</b>	100 %

Distribution is determined by a calculation using equalized valuation as provided by the state and the average daily membership of students.

## FY25 Warrant Article

Shall the voters of the \_\_\_\_\_ School District adopt a School Administrative Unit budget of \$2,377,762 for the forthcoming fiscal year in which \$XXXX is assigned to the school budget of this school district? This year's adjusted budget of \$2,356,823, 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.

# Questions & Answers



*We thank you  
for your support !*