

SAU #41

School Administrative Unit

Serving the towns of
Brookline and Hollis, NH

Budget for the
2025-2026 School Year



SAU Governing Board Meeting and Public Hearing
December 12, 2024

SAU #41 FY26 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
- ❖ Kate Elkins, Brookline Finance Committee

❖ HOLLIS:

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

❖ COOP:

- ❖ Beth Williams, Coop School Board
- ❖ Darlene Mann, Coop Budget Committee

❖ SAU Governing Board:

- ❖ Robert Mann, Treasurer

Agenda

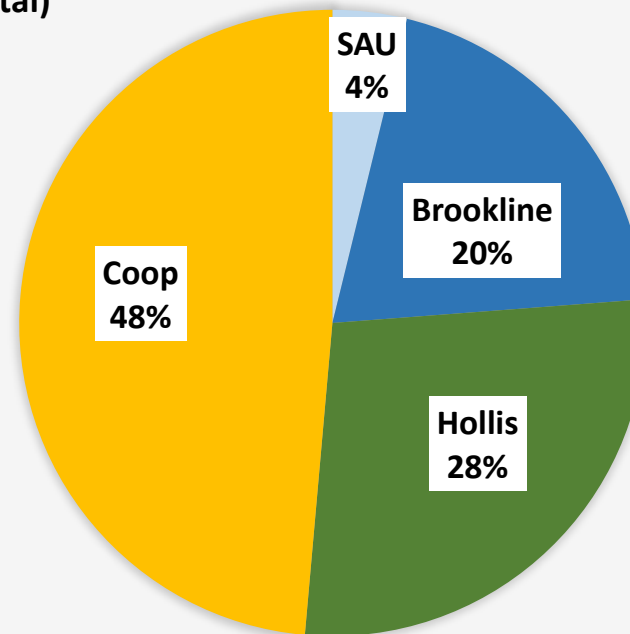
- SAU Budget as % to Total
- SAU by Department
- Budget Comparisons
- Budget Drivers
- Budget Components
- Budget Distribution by Category
- Unassigned Fund Balance
- Use of Unassigned Fund Balance
- Revenue
- Budget Apportionment
- Warrant Article
- Questions & Answers

SAU #41 Budget: SAU as % to Total

SAU #41 Current Year Operating Budgets -- \$63.5 MILLION COMBINED

- **SAU** **\$ 2,434,995 (4% of total)**
- Brookline \$12,693,386
- Hollis \$17,554,520
- COOP \$30,898,845

Fiscal Year	SAU % to Total Budget
2025	3.8%
2024	3.8%
2023	3.7%
2022	3.5%



SAU #41: By Department

SAU #41:
17
Employees

Superintendent/ Asst Superintendent (3 FTEs)

- 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 and the SAU Central Office [2,428 students and 488 employees]
- Respond to community/parent concerns
- Oversee and certify state reporting

Business Office (5.71 FTEs)

- Budgets (1,381 line items budgeted)
 - Purchase Orders (3,083 PO's last year)
 - Bi-weekly Accounts Payable (10,518 invoices last year)
 - Weekly Accounts Receivable (456 deposits last year)
- Each function below x4 (Four Legal Entities)**
- Bi-weekly Payroll
 - Managing and distributing annual employee contracts
 - Grant Management
 - Food Service Management
 - State and Federal Reporting
 - Year end processing (1099s, 1095s, W2s)
 - Continual monitoring and reconciliation 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 (2.85 FTEs)

- [488 employees; 523 volunteers; 160 coaches and 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

FY26 Budget: Comparisons

*Comparison to
FY25 Budget*



FY 25 Adopted Budget	FY 26 Proposed Budget	Increase
\$ 2,434,995	\$ 2,447,505	\$ 12,510 + 0.5%

*Comparison to
Adjusted Budget



FY 26 Adjusted Budget	FY 26 Proposed Budget	Increase
\$ 2,398,804	\$ 2,447,505	\$ 48,701 + 2.0%

** The FY26 SAU Adjusted Budget is the FY25 approved budget plus any increases due to debt service, contracts or other obligations previously incurred or mandated, minus any one time expenditures.*

FY26 Budget: Drivers

Salaries and Benefits account for 93% of the total budget.

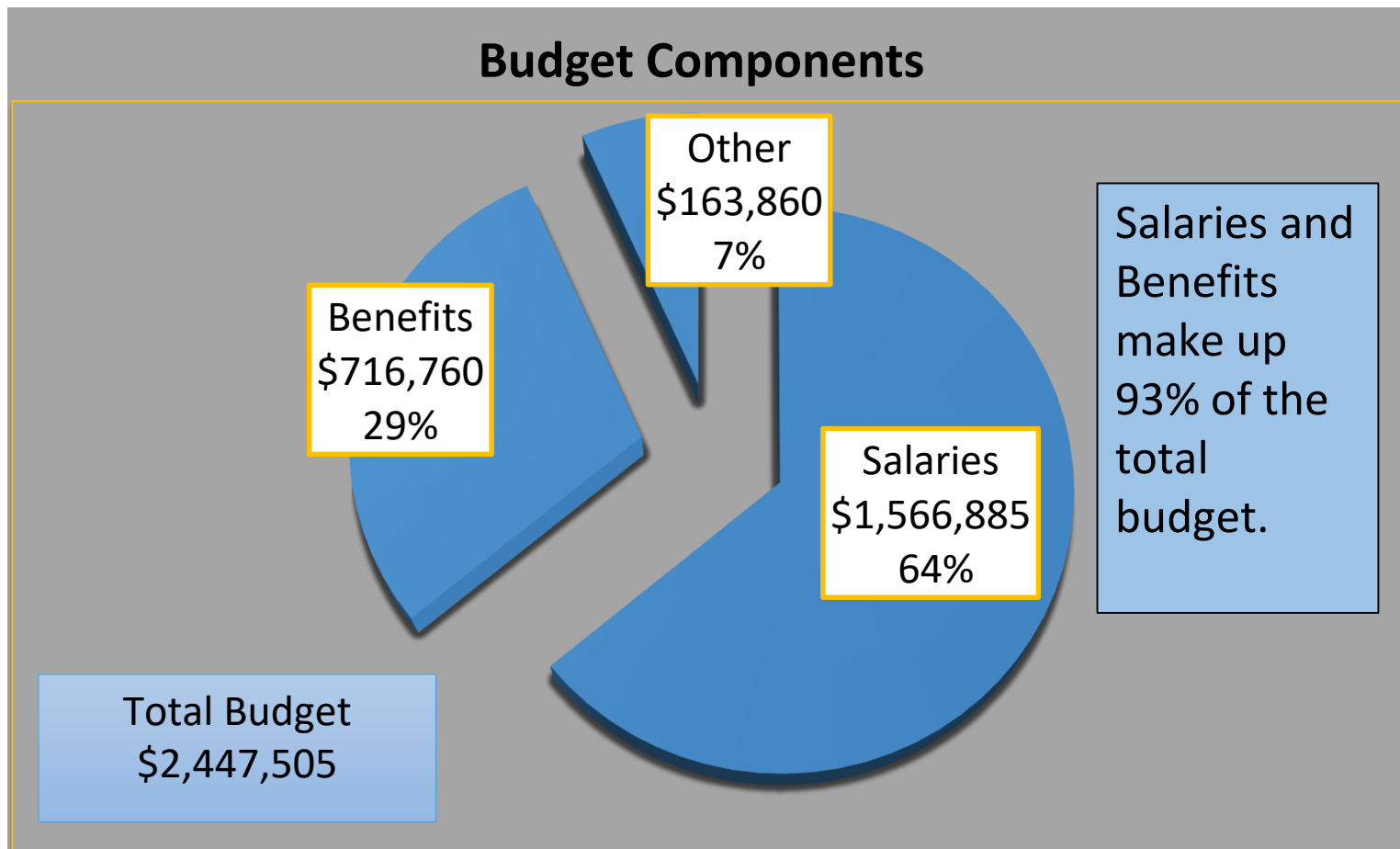
Salaries

- Budget 4% increases
- Projected savings of \$31K due to turnover in Superintendent and Assistant Superintendent positions

Benefits

- Health Insurance rates + 8.9%
- Dental Insurance rates + 5.0%

FY26 Budget: Components



FY26 Budget: Distribution by Category

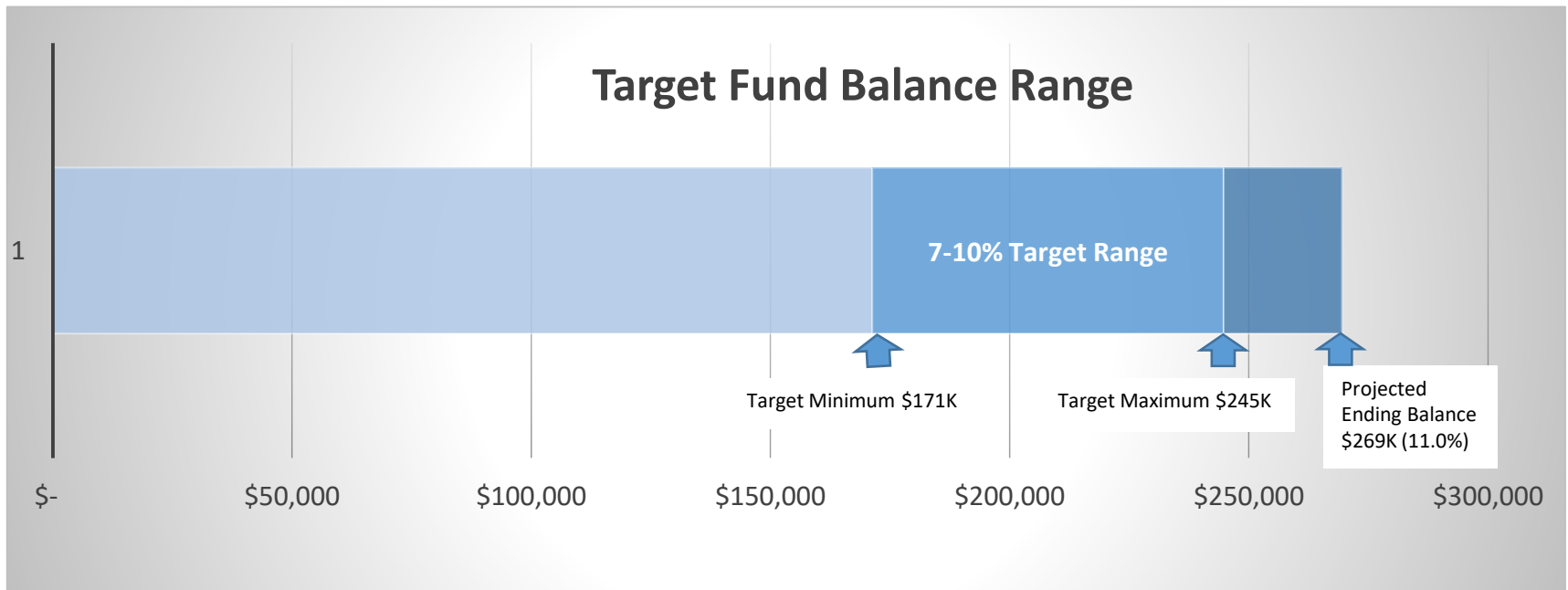
Category	FY25 Budget	FY26 Proposed	\$ Change
Wages	1,554,559	1,566,885	12,326
Benefits	686,221	666,647	-19,574
Operations & Maintenance	61,420	63,080	1,660
Contractual Benefits	35,995	50,113	14,118
Contracted Services	41,500	41,420	-80
Expendables	19,100	21,850	2,750
Professional Development	25,750	21,100	-4,650
Equipment & Software	10,450	16,410	5,960
Total	\$ 2,434,995	\$2,447,505	\$ 12,510

FY26 Budget: Unassigned Fund Balance

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

Beginning Fund Balance, 7/1/2024	\$327,852
<u>Budgeted FB Use in FY25</u>	<u>(\$53,233)</u>
Ending Fund Balance, 6/30/2025	\$274,619
<u>Projected FB Use in FY26</u>	<u>(\$5,150)</u>
Ending Fund Balance, 6/30/2026	\$269,469

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



FY26 Budget: Unassigned Fund Balance Proposed Use

Item	Amount
Additional Computer	\$750
Replacement Computers and Equipment • Replacing computers based on aging inventory schedule • Equipment may include scanners, filing cabinets, desks, shelving, monitors	\$4,400
Total	\$5,150

FY26 Budget: Revenue

REVENUE

Grants/Indirect Costs	\$	4,000
Use of Fund Balance	\$	5,150
Total Revenue	\$	9,150

FY26 Budget: Apportionment

Distribution of Funds to be Raised by Districts

	2024-2025	2025-2026	2025-2026 Adjusted Budget
Expenses	\$ 2,434,995	\$ 2,447,505	\$ 2,398,804
Revenue	<u>\$ - 57,233</u>	<u>\$ - 9,150</u>	<u>\$ - 9,150</u>
Total Appropriation	\$2,377,762	\$2,438,355	\$2,389,654

School District	2024-2025 District Share	2025-2026 District Share	2024-2025 District %
Brookline	\$ 473,655	\$ 493,606	20 %
Hollis	\$ 734,279	\$ 773,470	32 %
COOP	<u>\$ 1,169,828</u>	<u>\$1,171,279</u>	<u>48 %</u>
Total Appropriation	\$ 2,377,762	\$2,438,355	100 %

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

FY26 Warrant Article

Shall the voters of the _____ School District adopt a School Administrative Unit budget of \$2,438,355 for the forthcoming fiscal year in which \$XXXX is assigned to the school budget of this school district? This year's adjusted budget of \$2,389,654, 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



*Thank you
for your support !*