

SAU #41

School Administrative Unit

Serving the towns of
Brookline and Hollis, NH

FY22 Budget
2021-2022 School Year



SAU Governing Board Meeting
December 17, 2020

SAU 41 Budget Subcommittee

- ❖ SAU:
 - ❖ Andy Corey, Superintendent
 - ❖ Gina Bergskaug, Assistant Superintendent
 - ❖ Kelly Seeley, Business Administrator
 - ❖ Linda Sherwood, Senior Assistant Business Administrator
- ❖ TREASURER, SAU Governing Board
 - ❖ Tammy Fareed
- ❖ BROOKLINE:
 - ❖ Alison Marsano, Brookline School Board
 - ❖ Dennis Comeau, Brookline Finance Committee
- ❖ HOLLIS:
 - ❖ Amy Kellner, Hollis School Board
 - ❖ Michael Harris, Hollis Budget Committee
- ❖ COOP:
 - ❖ Beth Williams, Coop School Board
 - ❖ Darlene Mann, Coop Budget Committee

Agenda

- SAU #41 Snapshot
- FY22 SAU #41 Budget
 - Budget Comparisons to Last Year
 - Budget Drivers
 - Budget Components
 - Budget Breakdown by Category
 - Unassigned Fund Balance
 - Revenue
 - Budget Apportionment by District
- Warrant Article
- Questions & Answers

SAU #41 Snapshot

- Current Year Operating Budgets -- Over \$51 MILLION COMBINED
 - SAU \$ 1,813,954
 - Brookline \$10,111,220
 - Hollis \$14,498,423
 - COOP \$24,882,466
- Number of Students 2,410
- Number of Staff 444
- Number of Volunteers 478
- Number of Coaching Positions 100
- Number of Active Substitutes 90
- Number of Invoices Processed Annually About 10,000

FY22 Budget Comparisons

*Comparison to
 FY21 Budget*



FY21 Adopted Budget	FY22 Proposed Budget	Difference
\$ 1,813,954	\$ 1,957,257	+ \$143,303 + 7.9 %

*Comparison to
 Adjusted Budget



FY22 Proposed Budget	FY22 Adjusted Budget	Difference
\$ 1,957,257	\$ 1,922,864	+ \$34,393 + 6.0 %

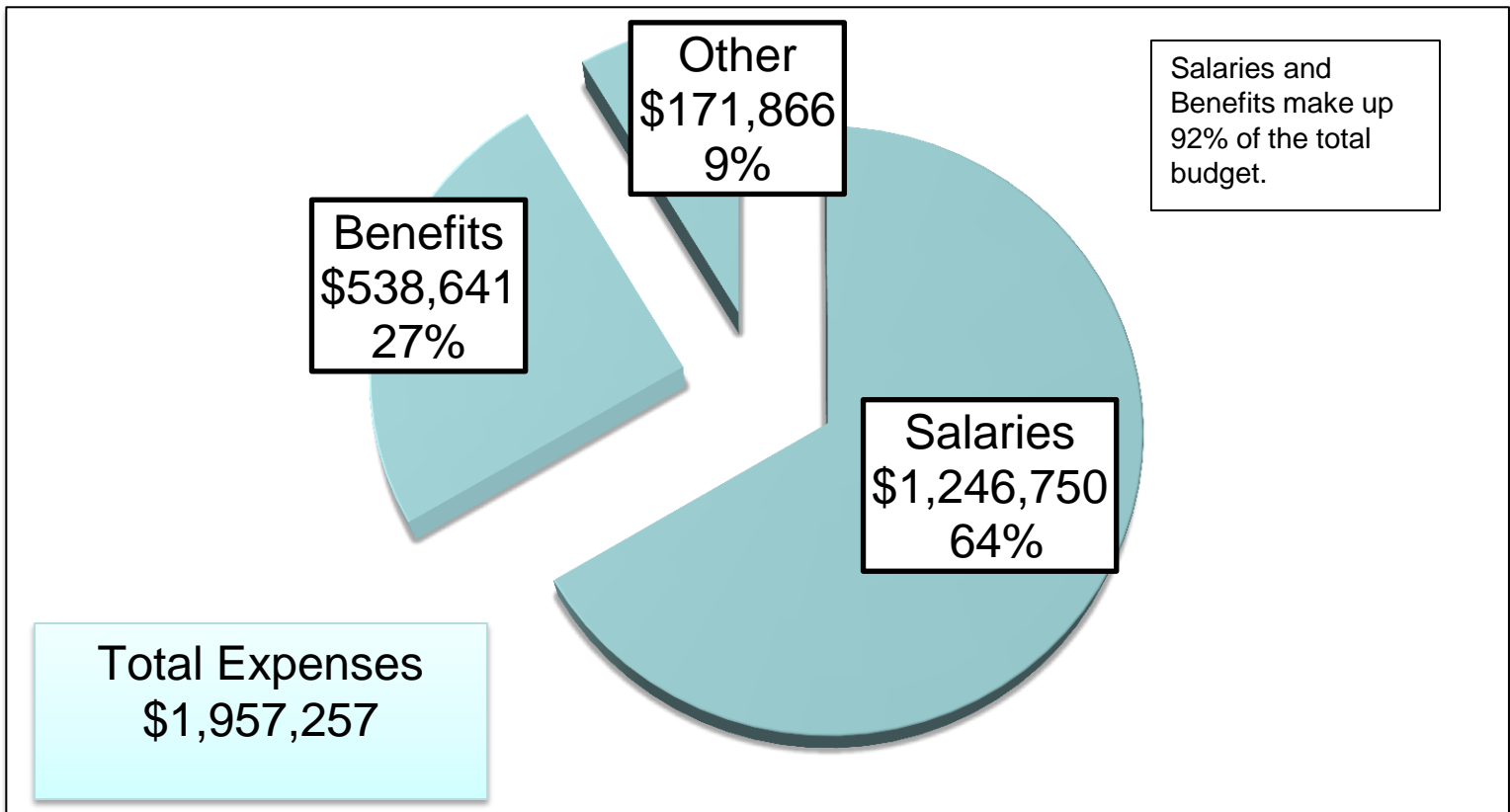
** The FY22 SAU Adjusted Budget is the FY21 approved budget plus any increases due to debt service, contracts or other obligations previously incurred or mandated, minus any one time expenditures.*

FY22 Budget Drivers

Budget Drivers	Increase over FY21 Budget	
Salaries	+\$ 67,839	<ul style="list-style-type: none"> • Two Asst Superintendents @ 3.0% increase • All others @ 2.0% increase • \$ 16,000 Board approved salary adjustments
Benefits: NH Retirement	+\$ 56,318	<ul style="list-style-type: none"> • NHRS Teacher Rate 17.8% to 21.02% • NHRS Employee Rate 11.17% to 14.06%
Benefits: Health Insurance	+\$ 18,826	<ul style="list-style-type: none"> • GMR 10.9% Increase
Benefits: Taxes	+ \$ 8,349	<ul style="list-style-type: none"> • Corresponding to higher salaries

FY22 Budget Components

Budget Components



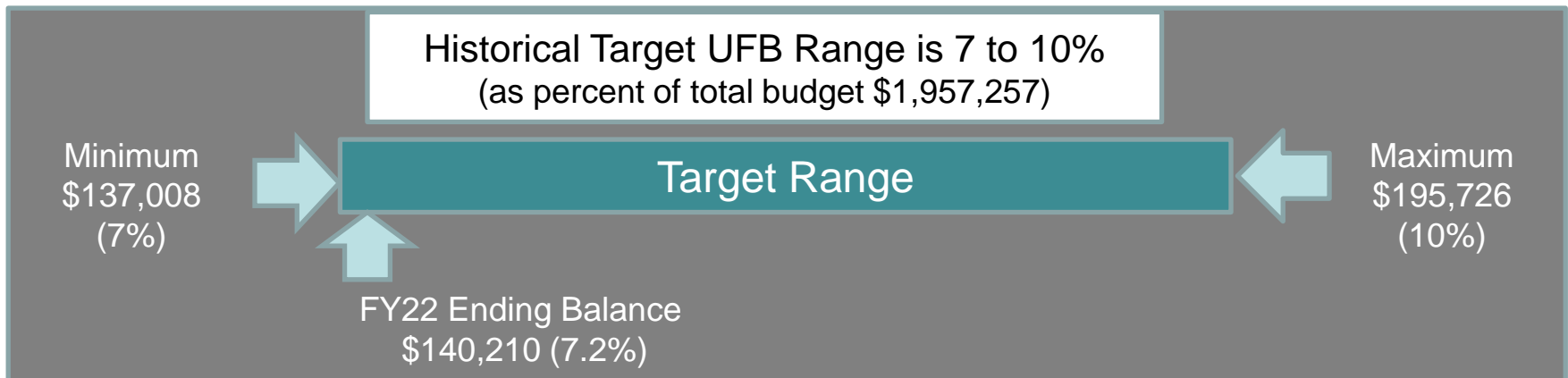
FY22 Budget Categories

Category	FY21	FY22 Proposed	\$ Change
Benefits	450,304	538,641	88,337
Wages	1,185,765	1,246,750	60,985
Operations & Maintenance	54,220	55,808	1,588
Services	31,600	32,650	1,050
Expendables	14,400	14,600	200
Travel	17,000	16,550	- 450
Equipment & Software	13,350	11,450	-1,900
Merit Increase	22,795	20,108	-2,687
Professional Development	24,520	20,700	-3,820
Total	\$ 1,813,954	\$ 1,957,257	\$ 143,303

+7.9%

FY22 Budget: Unassigned Fund Balance

UNASSIGNED FUND BALANCE	Balance
When revenue exceeds expenses at year end, the balance goes into this unassigned fund.	
FY21 Beginning Balance (7/1/2020)	\$167,064
FY21 Projected use of fund balance	- \$26,854
FY21 Projected Ending Balance (6/30/2021)	\$140,210
FY22 Projected use of fund balance	0
FY22 Projected Ending Balance (6/30/2022)	\$140,210



FY22 Budget: Revenue

REVENUE

Grants/Indirect Costs	\$ 4,000
Use of Fund Balance	0
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Total Revenue	\$ 4,000

FY22 Budget: Apportionment

Distribution of Funds to be Raised by Districts

	2020-2021	2021-2022	
Expenses	\$ 1,813,954	\$ 1,957,257	
Revenue	<u>\$ 30,854</u>	<u>\$ 4,000</u>	
Total Appropriation	\$ 1,783,100	\$1,953,257	
	2020-2021 District Share	2021-2022 District Share	2021-2022 District %
Brookline	\$ 319,460	\$361,236	19%
Hollis	\$ 553,385	\$594,122	30%
COOP	<u>\$ 910,255</u>	<u>\$997,899</u>	<u>51%</u>
Total Appropriation	\$ 1,783,100	\$1,953,257	100.0%

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

FY22 Warrant Article

Shall the voters of the _____ School District adopt a School Administrative Unit budget of \$1,953,257 for the forthcoming fiscal year in which \$XXXX is assigned to the school budget of this school district? This year's adjusted budget of \$1,918,864, 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 !*

