

# SAU #41

Hollis Brookline  
School District

Budget  
2018-2019 School Year



Public Presentation  
December 14, 2017

# SAU 41 Budget Subcommittee

---

## ❖ SAU:

- ❖ Andy Corey, Superintendent
- ❖ Kelly Seeley, Business Administrator
- ❖ Linda Sherwood, Assistant Business Administrator

## ❖ BROOKLINE:

- ❖ Lauren DiGennaro, Brookline School Board
- ❖ Brian Rater, Brookline Finance Committee

## ❖ HOLLIS:

- ❖ Michelle St. John, Hollis School Board
- ❖ Michael Harris, Hollis Budget Committee

## ❖ COOP:

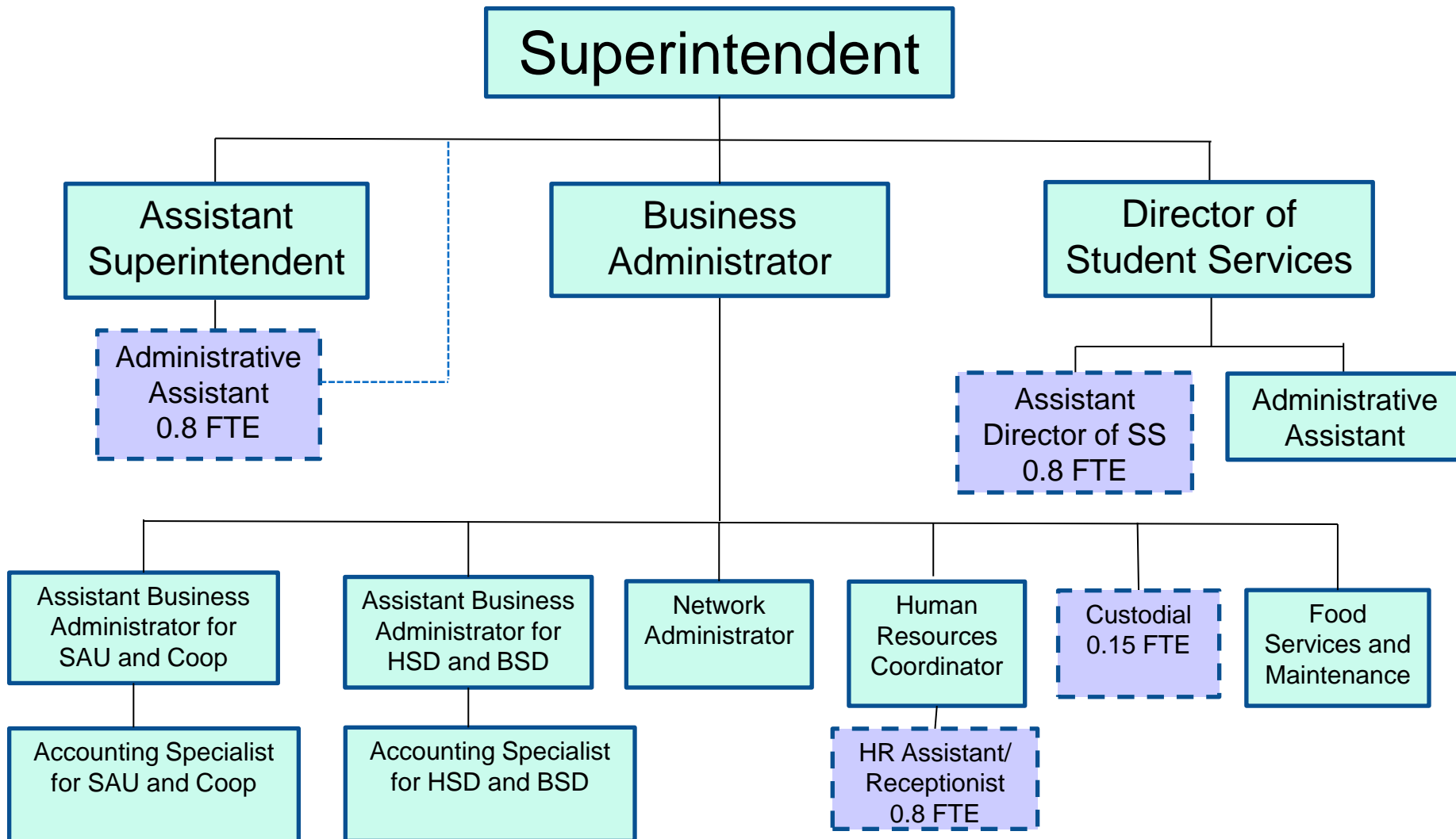
- ❖ Krista Whalen, Coop School Board
- ❖ Darlene Mann, Coop Budget Committee

# Agenda - Review of SAU Budget

---

- SAU 41 Organizational Structure
- FY19 Budget
  - Overview: Proposed Budget and Adjusted Budget
  - Significant Drivers for FY19
  - Budget Breakdown by Category
  - Business Office Needs
  - Unassigned Fund Balance
  - Revenue
  - Budget Apportionment by District
- Warrant Article
- Questions & Answers

## Full-Time



# FY19 Budget

## Last Year FY18 Budget

FY18 Adopted Budget	\$ 1,498,630	
FY18 Budget after use of fund balance and revenue	\$ 1,467,526	

## Proposed FY19 Budget

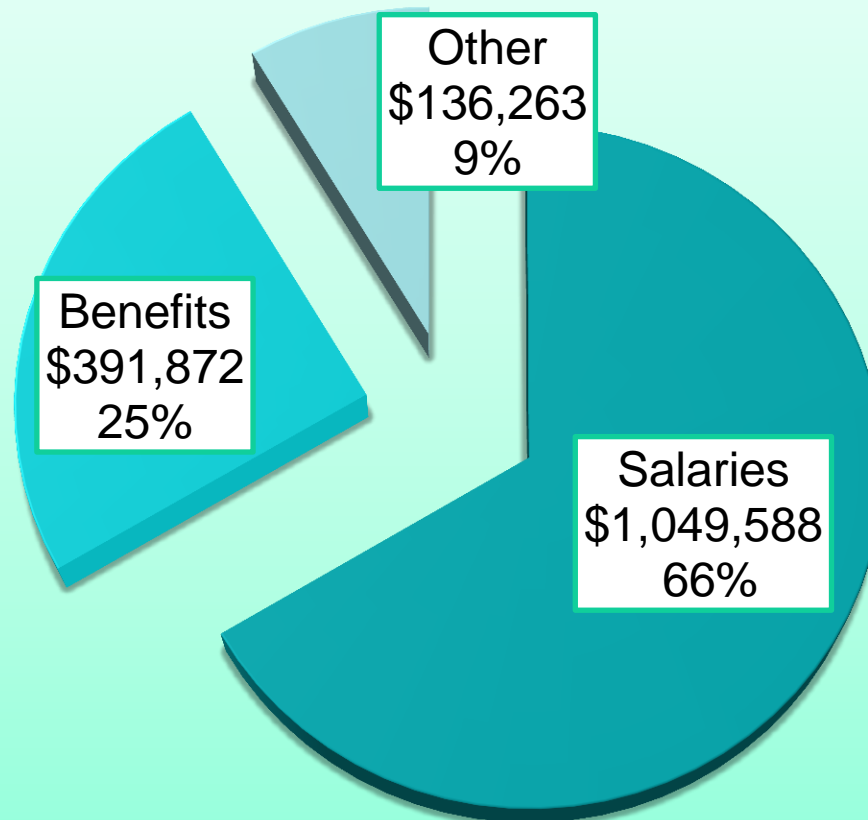
FY19 Proposed Budget	\$ 1,577,723	+ 5.3 % over FY18
FY19 Total Expense after use of fund balance and revenue	\$ 1,567,072	+ 6.8 % over FY18

## Adjusted (Default) FY19 Budget

FY19 Adjusted Budget	\$ 1,543,057	+ 3.0 % over FY18
FY19 Adjusted Budget offset by revenue	\$ 1,539,057	+ 4.9 % over FY18

# FY19 Budget

## Budget Components



# FY19 Budget

Significant Changes	Increase over FY18	
Wages: 2 new hires	+\$ 52,600	<ul style="list-style-type: none"> <li>Additional 1.5 FTE for business office</li> </ul>
Benefits: 2 new hires	+\$ 27,684	<ul style="list-style-type: none"> <li>Estimated benefits for 1.5 FTE for business office</li> </ul>
Wage Increases	+\$35,238	<ul style="list-style-type: none"> <li>\$17,718: 2.5% increase to salaried employees</li> <li>\$ 9,520: 2.5% increases for hourly employees and merit pool (0.5% of total admin salaries)</li> <li>\$ 8,000: Market rate adjustments to four business office employees</li> </ul>
Rent	+\$ 5,970	<ul style="list-style-type: none"> <li>Second in series of increases:               <ul style="list-style-type: none"> <li>FY10 to FY17 Rent = \$8,000 (\$1.36 sq/ft)</li> <li>FY18 Rent = \$13,000</li> <li>FY19 Rent= \$18,970</li> <li>End goal = \$24,939 (\$4.25 sq/ft)</li> </ul> </li> </ul>
Custodial Services	+\$ 3,900	<ul style="list-style-type: none"> <li>Increased custodial services               <ul style="list-style-type: none"> <li>From 6 hours/week to 10.5 hours/week</li> </ul> </li> </ul>

# FY19 Budget

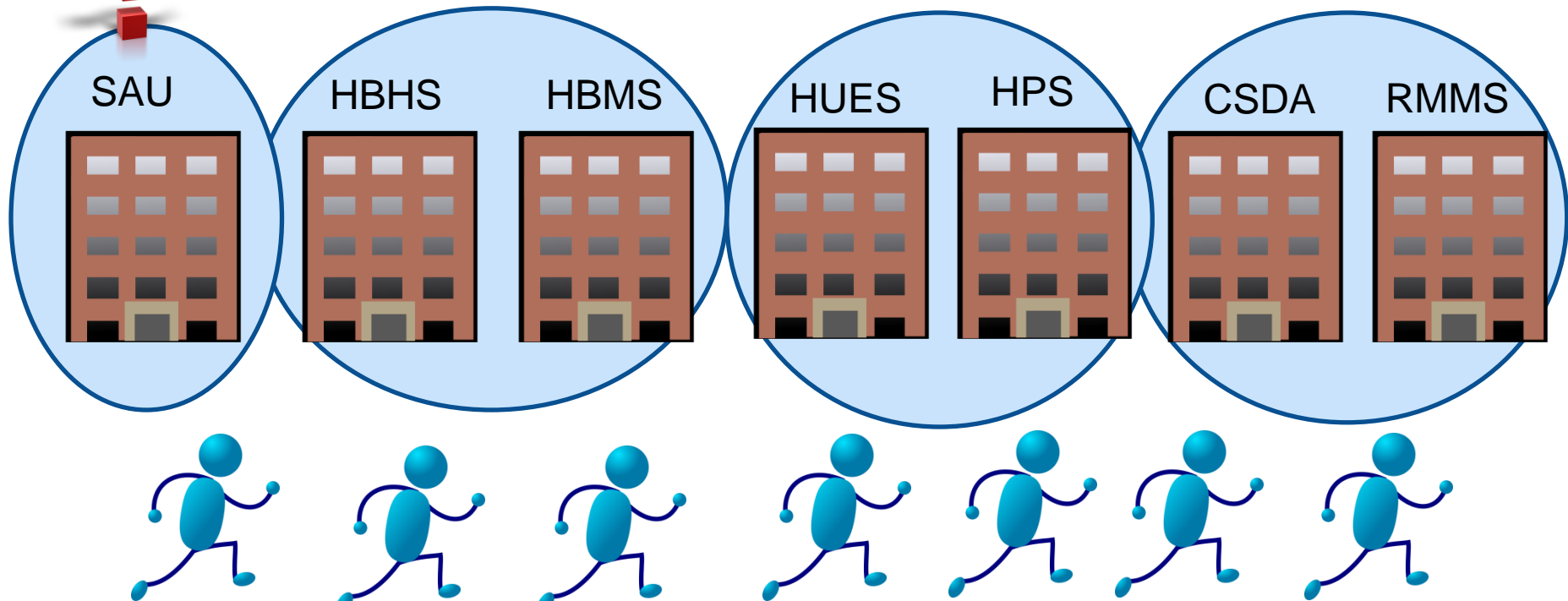
Category	FY18 Budget	FY19 Proposed	\$ Change	% Change
Wages	971,643	1,040,068	68,425	7.04%
Benefits	358,522	391,872	33,350	9.30%
Operations & Maintenance	38,980	46,520	7,540	19.34%
Professional Development	35,670	24,600	- 11,070	- 31.03%
Services	19,935	20,783	848	4.25%
Travel	15,750	15,560	- 190	- 1.21%
Expendables	14,320	14,600	280	1.96%
Equipment & Software	41,966	14,200	- 27,766	- 66.16%
Merit Increase	1,844	9,520	7,676	416.27%
<b>Total</b>	<b>\$ 1,498,630</b>	<b>\$ 1,577,723</b>	<b>\$ 79,093</b>	<b>5.28%</b>
<i>Adjusted Budget (RSA 194-C:9-b)*</i>	\$ 1,498,630	\$ 1,543,057	\$ 44,427	2.96%

*\*If budget fails after district meeting vote, then the Adjusted Budget will be adopted.*



## FY19 Budget

 Why does the business office need more help?

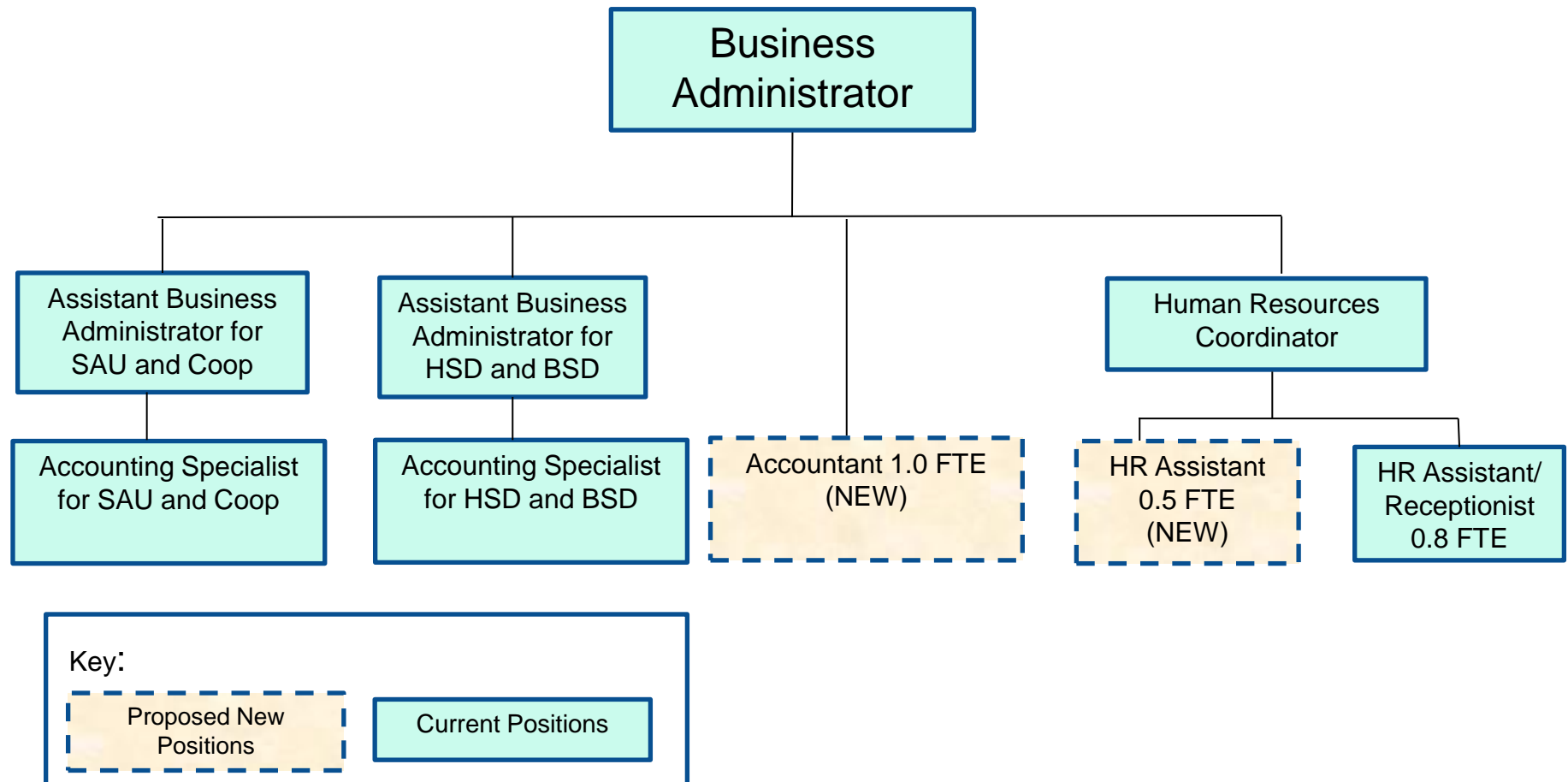


7 employees manage all business components for 4 separate legal entities, in 7 buildings— including banking, budgeting, reporting, purchasing, payables, payroll, taxes, human resources, employee contracts, benefits, business analysis, accounting, and the annual audit.

**Everything we do, we do X 4 !**

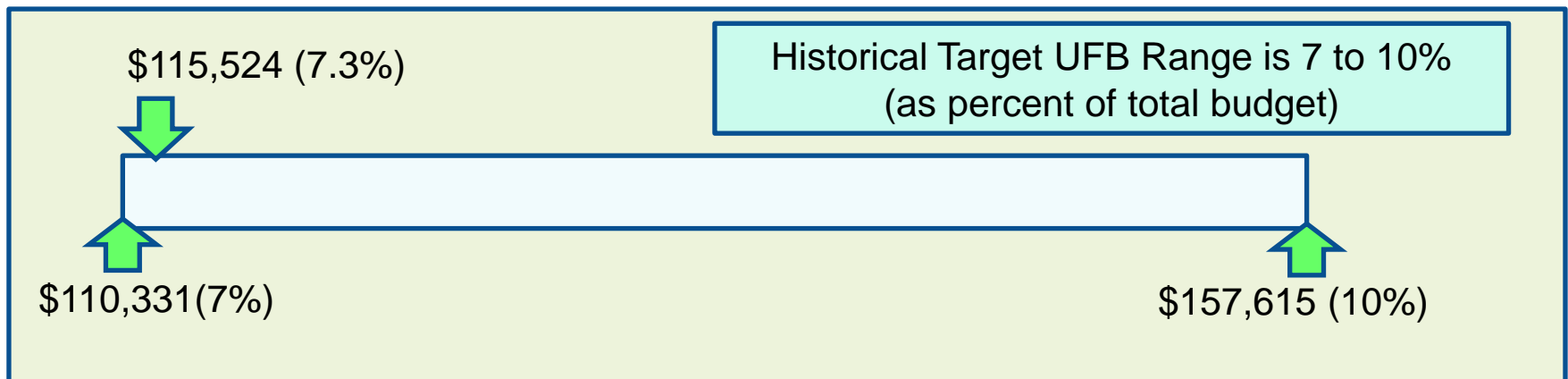
## SAU 41 BUSINESS OFFICE RE-STRUCTURE

The current SAU business office of 7 employees currently supports 4 districts with 7 buildings.



# FY19 Budget

<h2>UNASSIGNED FUND BALANCE</h2> <p>When revenue exceeds expenses at year end, the balance goes into this unassigned fund.</p>	
	Balance
FY18 Unassigned Fund Ending Balance	\$122,175
FY19 Expenses covered by fund balance <ul style="list-style-type: none"> <li>• Network Administrator retiring</li> <li>• One month salary to overlap with new hire for transition help</li> </ul>	(\$6,651)
FY19 Projected Unassigned Fund Ending Balance	<b>\$115,524</b>



## FY19 Budget

### REVENUE

Grants/Indirect Costs	\$ 4,000
Use of Fund Balance	\$ 6,651
<hr/>	
Total Revenue	\$10,651

# FY19 Budget

## Distribution of Funds to be Raised by Districts

	2017-2018	2018-2019	
Expenses	\$ 1,498,630	\$ 1,577,723	
Revenue	<u>\$ 31,104</u>	<u>\$ 10,651</u>	
<b>Total Appropriation</b>	<b>\$ 1,467,526</b>	<b>\$ 1,567,072</b>	
School District	2017-2018 District Share	2018-2019 District Share	2018-2019 District %
Brookline	\$ 271,051	\$ 279,152	17.8%
Hollis	\$ 441,827	\$ 481,112	30.7%
COOP	<u>\$ 754,648</u>	<u>\$ 806,808</u>	<u>51.5%</u>
<b>Total Appropriation</b>	<b>\$ 1,467,526</b>	<b>\$ 1,567,072</b>	<b>100.0%</b>

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

## Warrant Article

---

Shall the voters of the \_\_\_\_\_ School District adopt a school administrative unit budget of \$1,577,723 for the forthcoming fiscal year in which \$XXXX is assigned to the school budget of this school district? This year's adjusted budget of \$1,543,057, 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 !*