

Rollinsford School District
Fiscal Year 2010-2011



Proposed
Budget Committee and
School Board Budget

November 19, 2009

Version 1

Rollinsford School District
Administrative Budget Proposal for Fiscal Year 2010-2011

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**ROLLINSFORD SCHOOL DISTRICT
FY 2010-2011
PROPOSED BUDGET
HIGHLIGHTS**

Enclosed is the proposed Rollinsford School District budget for fiscal year 2010-2011. The board is scheduled to meet on November 11 at 7:00 PM in the Rollinsford Grade School. We will go over the budget in detail on the 19th but some Preliminary items of note are as follows:

Revenues (Page 2) - The revenue is projected the same as FY 2010.

Expenditures (Pages 7 - 14 & Narrative) - The proposed expenditure change is approximately 2% or about an increase of \$94,722 compared to last year's expenditure increase of about 11% . The increase is due to the following proposed changes.

<u>DESCRIPTION</u>	<u>EXPLANATION</u>
<u>Salaries</u>	
Non-union Increase	1.0%
Teacher	0.5% Track Changes
Teacher	0.0% New CBA Warrant Article
Paraprofessional	0.0% New CBA Warrant Article
<u>Benefits</u>	
Health	23.5% Guaranteed Maximum Rates
Dental	5.5% Guaranteed Maximum Rates
Retirement - Regular Employees	0.8% Increase
Retirement - Teachers and Principal	7.1% Increase
Life Insurance	0.0% No Change
Disability Insurance	0.0% No Change
Employer Health Contribution-Non-union	2.50% Decrease
Employee Health Contribution-Non-union	2.50% Increase
<u>Regular Education</u>	
MS Regular Ed Tuition	(43,445) Decrease
HS Regular Ed Tuition	15,861 Increase
Print Media	10,000 Increase Update Literacy Curriculum
<u>Special Education</u>	
Contracted Services/Summer Program	(6,788) Decrease
Tuition to Somersworth Elementary	(48,553) Decrease
Tuition to Somersworth MS/HS	(65,648) Decrease
Tuition to Private Elementary	29,855 Increase
Tuition to Private High School	57,145 Increase
SPED Equipment	12,080 Increase
<u>Improvement of Instruction</u>	
Testing Services	2,700 Increase RTI Assessment
<u>General Administration</u>	
SAU56 Assessment	<u>9,386</u> Increase
Total of Significant Budget Increases/(Decreases)	(27,407)

We look forward to discussing the budget with you in more detail on November 19th. If you have any questions regarding this budget proposal prior to the scheduled meeting, please contact the Business Administrator.

**ROLLINSFORD SCHOOL DISTRICT
FY 2010-2011
PROPOSED BUDGET
HIGHLIGHTS**

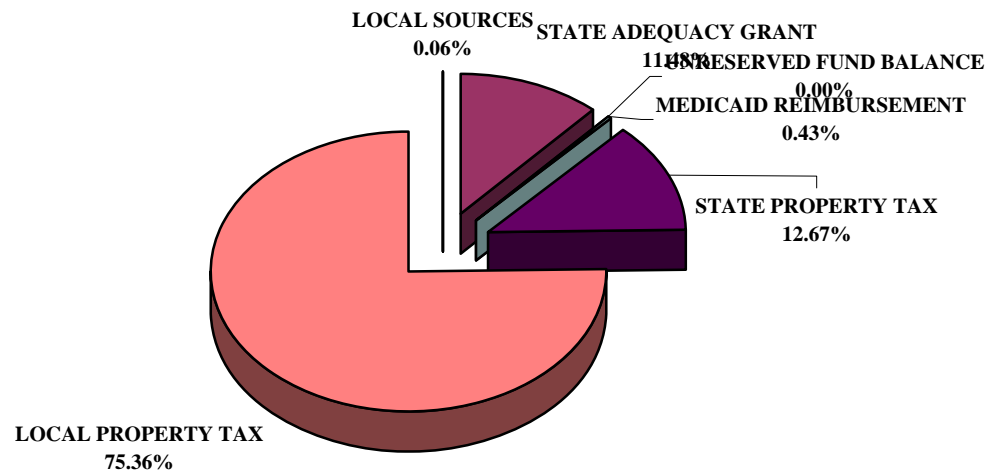
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**ROLLINSFORD SCHOOL DISTRICT FISCAL YEAR 2010-2011 PROPOSED BUDGET
ESTIMATED REVENUES**

	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010	2010-2011			Tax Rate
	Actual	Actual	Actual	Actual	Actual	Actual	Budgeted	Actual	Budgeted	Budgeted	Diff \$	Diff %	Impact
Classroom Rental	4,029	4,070	4,540	2,262	1,846	1,540	3,600	2,587	1,500	1,500	0	0%	
Interest	2,313	1,662	3,349	7,799	4,295	581	2,000	412	200	200	0	0%	
Other Local Revenue	5,513	12,335	2	1,618	0	6,041	1,404	13,599	1,200	1,200	0	0%	
Workers Compensation Refund	1,078	533	0	0	0	0	0	0	0	0	0	0%	
TOTAL LOCAL SOURCES	12,933	18,600	7,891	11,679	6,141	8,162	7,004	16,597	2,900	2,900	0	0%	
State Adequacy Grant	517,546	528,775	525,207	446,426	446,426	468,747	468,747	468,747	539,059	539,059	0	0%	
TOTAL STATE ADEQUACY	517,546	528,775	525,207	446,426	446,426	468,747	468,747	468,747	539,059	539,059	0	0%	
Catastrophic Aid	8,192	0	0	0	3,411	9,556	0	0	0	0	0	0%	
Building Aid	6,865	6,865	0	0	0	0	0	0	0	0	0	0%	
TOTAL STATE REVENUE	15,057	6,865	0	0	3,411	9,556	0	0	0	0	0	0%	
Medicaid Reimbursement	20,172	18,535	23,074	21,756	31,995	22,396	20,000	30,319	20,000	20,000	0	0%	
TOTAL FEDERAL REVENUE	20,172	18,535	23,074	21,756	31,995	22,396	20,000	30,319	20,000	20,000	0	0%	
TOTAL REVENUE	565,707	572,775	556,172	479,861	487,973	508,861	495,751	515,663	561,959	561,959	0	0%	
UNRESERVED FUND BALANCE	64,095	92,652	125,211	99,569	19,723	0	0	0	0	0	0	0%	
TOTAL TO OFFSET BUDGET	629,802	665,427	681,383	579,430	507,696	508,861	495,751	515,663	561,959	561,959	0	0%	
TOTAL BUDGET		2,749,879	2,941,631	3,308,269	3,595,253	3,816,985	4,195,539	4,051,772	4,601,513	4,696,235	94,722	2%	0.33
NET LOCAL BUDGET			2,260,248	2,728,839	3,087,557	3,308,124	3,699,788	3,536,110	4,039,554	4,134,276	94,722	2%	0.33
STATE EDUCATION TAXES			600,285	598,597	652,407	616,788	595,041	595,041	595,041	595,041	0	0%	
LOCAL SCHOOL TAX EFFORT			1,659,963	2,163,221	2,447,376	2,692,002	3,030,407	3,030,407	3,444,513	3,539,235			

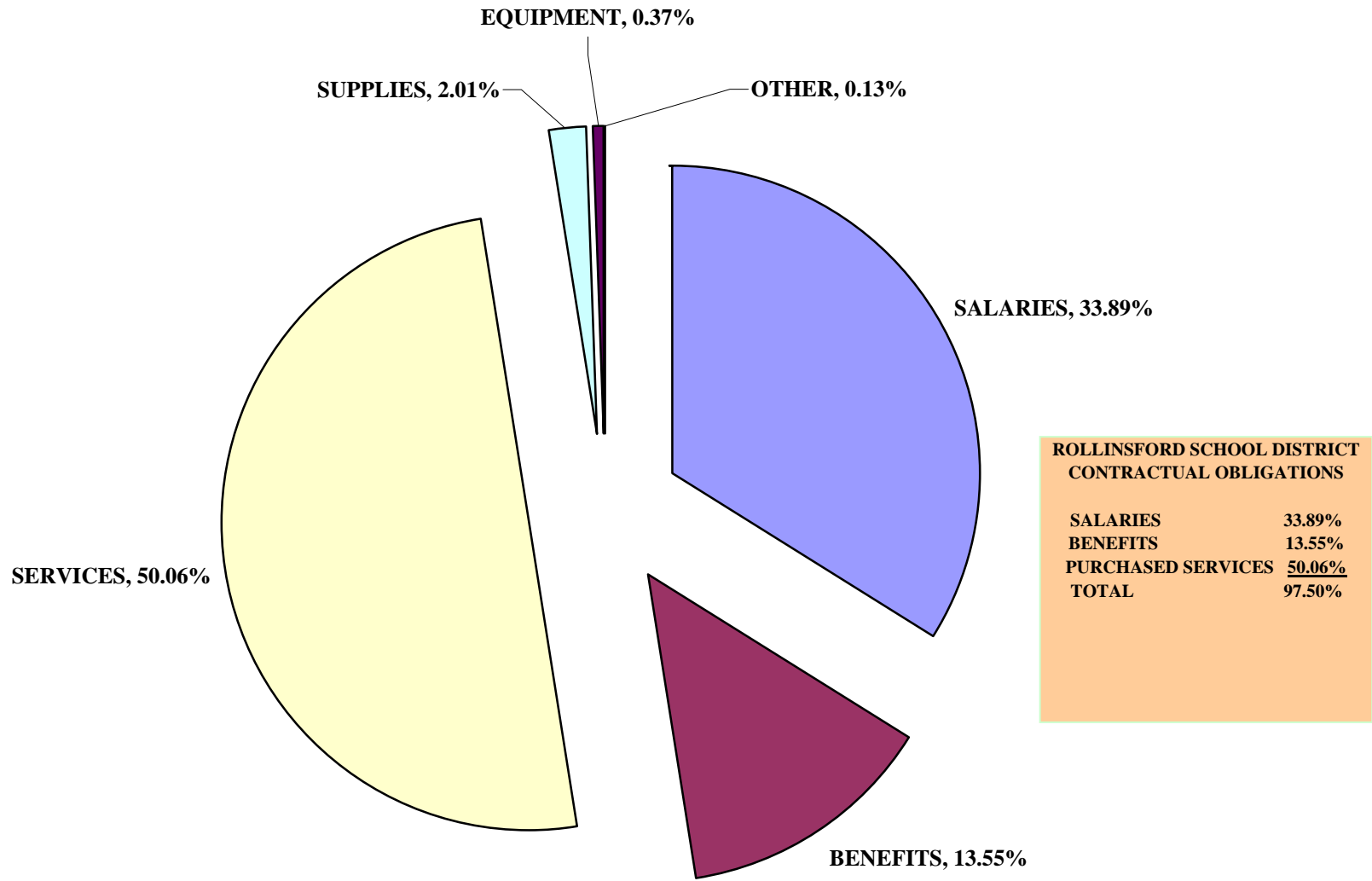
ROLLINSFORD SCHOOL DISTRICT FISCAL YEAR 2010-2011 PROPOSED BUDGET REVENUE CHART



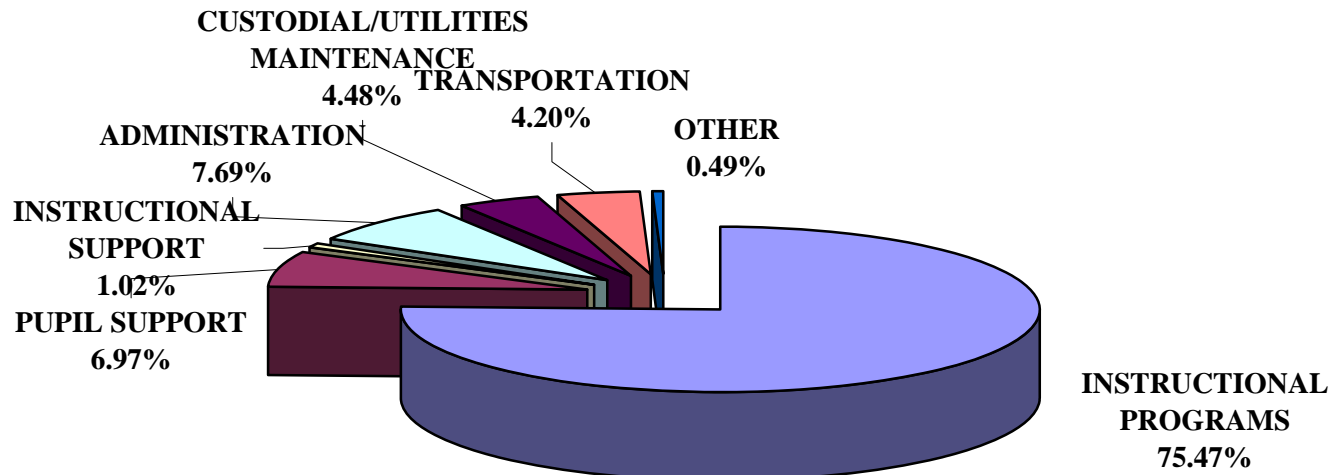
**ROLLINSFORD SCHOOL DISTRICT FISCAL YEAR 2010-2011
PROPOSED BUDGET
PROGRAM/OBJECT SUMMARY**

	100	200	300-500	600	700	800		% OF
	SALARIES	BENEFITS	SERVICES	SUPPLIES	EQUIPMENT	OTHER	TOTAL	BUDGET
INSTRUCTIONAL PROGRAMS								
1100 Regular Education	867,808	335,744	1,646,302	28,596	242	0	2,878,692	61.30%
1210 Special Education	333,164	101,222	204,197	3,170	13,430	0	655,183	13.95%
1260 English as a Second Language	2,086	5,715	0	0	0	0	7,801	0.17%
1400 Cocurricular/Athletics	2,160	290	0	0	0	0	2,450	0.05%
TOTAL	1,205,218	442,971	1,850,499	31,766	13,672	0	3,544,126	75.47%
PUPIL SUPPORT								
2110 Attendance Services	0	0	40	0	0	0	40	0.00%
2120 Guidance Services	56,451	26,801	0	100	0	0	83,352	1.77%
2130 Health Services	47,419	23,365	0	435	425	0	71,645	1.53%
2150 Speech Services	59,272	31,703	13,860	325	0	0	105,160	2.24%
2160-90 Professional Services	0	0	67,028	0	0	0	67,028	1.43%
TOTAL	163,142	81,869	80,928	860	425	0	327,224	6.97%
INSTRUCTIONAL SUPPORT								
2210 Improvement of Instruction	0	0	5,400	0	0	2,870	8,270	0.18%
2211 Curriculum Development	0	0	0	150	0	0	150	0.00%
2222 Library Services	32,942	2,550	0	4,000	0	0	39,492	0.84%
TOTAL	32,942	2,550	5,400	4,150	0	2,870	47,912	1.02%
ADMINISTRATION								
2300 General Administration	5,995	899	187,443	1,070	0	3,043	198,450	4.23%
2400 School Administration	114,139	46,764	676	1,000	2	0	162,582	3.46%
TOTAL	120,134	47,663	188,119	2,070	2	3,043	361,031	7.69%
CUSTODIAL/UTILITIES/MAINTENANCE								
2620 Insurance	0	0	5,300	0	0	0	5,300	0.11%
2621 Custodial Services	70,237	38,577	0	6,500	1	0	115,315	2.46%
2622 Utilities	0	0	8,000	49,000	0	0	57,000	1.21%
2630-2640 Maintenance	0	0	15,279	0	3,200	0	18,479	0.39%
TOTAL	70,237	38,577	28,579	55,500	3,201	0	196,094	4.18%
TRANSPORTATION								
2700 Student Transportation	0	0	197,046	0	0	0	197,046	4.20%
TOTAL	0	0	197,046	0	0	0	197,046	4.20%
OTHER								
2900 Other Support Services	0	22,600	200	0	0	0	22,800	0.49%
5000 Other Outlays	0	0	0	0	0	1	1	0.00%
TOTAL	0	22,600	200	0	0	1	22,801	0.49%
TOTAL SCHOOL DISTRICT BUDGET								
	1,591,674	636,231	2,350,771	94,346	17,300	5,914	4,696,235	
PERCENT OF TOTAL BUDGET								
	33.89%	13.55%	50.06%	2.01%	0.37%	0.13%	100.00%	

**ROLLINSFORD SCHOOL DISTRICT FISCAL YEAR 2010-2011 PROPOSED BUDGET
EXPENDITURE BY OBJECT**



**ROLLINSFORD SCHOOL DISTRICT FISCAL YEAR 2010-2011 PROPOSED BUDGET
EXPENDITURE BY PROGRAM**



ROLLINSFORD SCHOOL DISTRICT FISCAL YEAR 2010-2011 PROPOSED BUDGET

FUND 10 - GENERAL FUND																
Account	Description	FY04 Actual	FY05 Actual	FY06 Actual	FY 07 Budget	FY 07 Actual	FY 08 Budget	FY 08 Actual	FY 08 Budget vs. Actual	FY 09 Budget	FY 09 Actual	FY 09 Budget vs. Actual	FY 2010 Proposed Budget	FY 2011 Proposed Budget	Diff \$	Diff %
1100 Regular Education																
10-1100-110-01-11	Teacher Salaries	589,934	613,318	641,537	676,559	676,241	708,065	704,963	3,102	732,632	729,465	3,167	777,418	787,056	9,638	1.24%
10-1100-110-01-22	Aides Salaries	28,810	31,048	32,719	35,091	34,977	37,146	37,137	9	38,632	38,341	291	39,788	39,653	(136)	-0.34%
10-1100-110-01-48	Tutor Salaries	14,430	15,291	16,536	16,828	17,069	17,695	18,058	(363)	18,557	18,707	(150)	19,100	19,100	(1)	0.00%
10-1100-110-01-70	Substitute Salaries	17,220	18,907	22,955	15,000	13,367	18,000	22,893	(4,893)	15,000	26,127	(11,127)	18,500	22,000	3,500	18.92%
10-1100-211-01-11	Teacher Health Insurance	67,804	76,868	80,392	105,016	93,352	119,581	103,707	15,874	122,877	132,942	(10,065)	157,808	190,318	32,510	20.60%
10-1100-212-01-11	Teacher Dental Insurance	4,222	7,979	5,808	5,675	5,924	5,700	5,712	(12)	6,345	6,699	(354)	6,579	6,907	328	4.99%
10-1100-213-01-11	Teacher Life Insurance	2,633	2,499	2,208	2,739	2,682	2,868	2,947	(79)	2,968	3,023	(55)	3,098	3,139	41	1.34%
10-1100-214-01-11	Teacher Disability Insurance	1,837	2,140	2,316	1,851	1,927	1,855	1,623	232	1,859	1,553	306	1,863	2,015	152	8.16%
10-1100-215-01-11	Group Life Insurance	0	0	0	0	0	0	1,876	(1,876)	0	324	(324)	2,000	2,000	0	0.00%
10-1100-220-01-11	Teacher FICA	45,130	46,038	52,396	51,757	56,767	54,167	57,930	(3,763)	56,046	62,180	(6,134)	59,472	60,210	738	1.24%
10-1100-220-01-22	Aides FICA	2,204	2,374	2,505	2,684	2,676	2,842	2,841	1	2,955	2,933	22	3,044	3,033	(11)	-0.35%
10-1100-220-01-48	Tutor FICA	1,104	1,170	1,265	1,287	1,306	1,354	1,381	(27)	1,420	1,431	(11)	1,461	1,461	0	0.01%
10-1100-220-01-70	Substitute FICA	1,346	1,447	1,761	1,149	1,023	1,377	1,751	(374)	1,148	1,999	(851)	1,415	1,683	268	18.94%
10-1100-231-01-11	Teacher Retirement	13,800	12,578	20,194	22,203	21,396	39,945	34,803	5,142	41,326	38,410	2,916	52,660	61,453	8,793	16.70%
10-1100-231-01-22	Aides Retirement	798	867	1,052	1,145	1,178	1,561	1,557	4	1,632	1,619	13	1,761	1,775	14	0.77%
10-1100-231-01-48	Tutor Retirement	0	0	0	0	0	0	0	0	0	0	0	0	1,750	1,750	0.00%
10-1100-431-01	Equipment Maint. Agreements	6,242	6,906	14,672	7,700	1,457	7,000	9,946	(2,946)	2,748	1,912	836	3,300	4,000	700	21.21%
10-1100-432-01	Equipment Repairs	2,555	3,520	2,616	3,645	3,645	5,865	5,853	13	6,375	6,445	(70)	6,960	9,615	2,655	38.15%
10-1100-442-01	Copier Lease/Purchase	8,042	7,992	5,962	7,992	10,344	9,100	12,380	(3,280)	13,446	12,339	1,107	13,488	13,488	0	0.00%
10-1100-532-01	Internet Access	3,600	518	734	890	1,401	925	1,348	(423)	1,500	1,348	152	1,500	1,500	0	0.00%
10-1100-561-02	Tuition MS to Somersworth	286,834	279,804	351,580	352,368	283,309	305,579	314,379	(8,800)	520,667	504,793	15,874	551,780	508,335	(43,445)	-7.87%
10-1100-561-03	Tuition HS to Somersworth	567,822	681,470	729,385	776,223	826,234	927,626	929,765	(2,139)	904,792	886,888	17,904	1,093,503	1,109,364	15,861	1.45%
	<i>See Page 14 - Tuition Summary</i>															
10-1100-610-01	General Supplies	17,631	17,391	16,458	17,252	16,994	17,252	15,585	1,667	17,652	21,228	(3,576)	12,402	12,402	0	0.00%
10-1100-641-01	Print Media	5,246	3,806	4,072	5,435	5,435	5,435	5,166	269	5,935	5,827	108	5,359	15,359	10,000	186.60%
10-1100-650-01	Software	500	0	180	1,800	1,800	14,190	11,878	2,312	1,800	2,074	(274)	1	835	834	83400.00%
10-1100-734-01	Computer Hardware	3,024	7,208	2,298	5,335	5,310	7,379	7,039	340	1	22,312	(22,311)	1	1	0	0.00%
10-1100-737-01	Furniture	1,003	1,036	1,240	1,225	1,227	1,225	52	1,173	1	0	1	1	1	0	0.00%
10-1100-739-01	Other Equipment	2,293	1,573	2,162	2,853	2,801	2,586	2,587	(1)	2,800	2,713	87	240	240	0	0.00%
Total 1100 Regular Education		1,696,062	1,843,749	2,015,002	2,121,702	2,090,504	2,316,318	2,315,160	1,158	2,521,114	2,533,633	(12,519)	2,834,502	2,878,692	44,190	1.56%
1210 Special Education																
10-1210-110-01-11	Teacher Salaries	103,415	105,721	109,455	115,629	115,630	119,714	119,714	0	123,348	123,348	(0)	127,595	135,461	7,866	6.16%
10-1210-110-01-22	Aide Salaries	14,669	15,623	20,836	17,507	17,355	19,218	24,334	(5,116)	20,082	25,382	(5,300)	25,941	25,971	30	0.11%
10-1210-110-01-41	Mainstream Coach Salaries	94,419	107,432	129,170	147,965	167,984	158,291	175,582	(17,291)	161,125	177,101	(15,976)	171,044	171,732	688	0.40%
10-1210-211-01-11	Teacher Health Insurance	9,929	19,074	26,608	34,823	32,182	37,677	35,036	2,641	40,244	36,245	3,999	40,194	47,047	6,853	17.05%
10-1210-212-01-11	Teacher Dental Insurance	704	1,196	761	946	872	950	930	20	976	1,005	(29)	1,012	1,063	51	5.01%
10-1210-213-01-11	Teacher Life Insurance	504	504	385	500	501	517	517	(0)	533	521	12	551	566	15	2.68%
10-1210-214-01-11	Teacher Disability Insurance	314	327	351	315	304	315	261	54	315	375	(60)	315	315	0	0.00%
10-1210-215-01-11	Group Life Insurance	0	0	0	0	0	0	144	(144)	0	0	0	150	150	0	0.00%
10-1210-220-01-11	Teacher FICA	7,911	7,972	8,061	8,846	8,502	9,158	8,772	386	9,436	9,002	434	9,761	10,363	602	6.17%
10-1210-220-01-22	Aide FICA	1,122	1,195	1,594	1,339	1,753	1,470	1,862	(392)	1,536	1,942	(406)	1,984	1,987	3	0.14%
10-1210-220-01-41	Mainstream Coach FICA	7,804	8,219	9,882	11,319	12,851	12,085	13,432	(1,347)	12,326	13,548	(1,222)	13,085	13,137	52	0.40%
10-1210-231-01-11	Teacher Retirement	2,730	2,830	4,050	4,278	4,291	6,943	6,945	(2)	7,154	7,154	(0)	8,881	10,864	1,983	22.33%
10-1210-232-01-41	Mainstream Coach Retirement	5,482	5,033	5,445	8,998	10,322	13,806	15,117	(1,311)	14,082	17,872	(3,790)	15,548	15,731	183	1.17%
10-1210-320-01	Contracted Services/Summer Program	2,563	5,820	8,587	11,089	3,892	26,406	18,469	7,937	29,046	12,807	16,239	31,950	25,162	(6,788)	-21.25%
10-1210-561-01	Tuition to Somersworth-Elem.	0	0	0	0	0	0	4,766	(4,766)	5,242	0	5,242	65,823	17,270	(48,553)	-73.76%
10-1210-561-02	Tuition to Somersworth-MS	0	0	0	0	0	15,515	0	15,515	19,350	0	19,350	140,413	74,765	(65,648)	-46.75%
10-1210-561-03	Tuition to Somersworth-HS	34,535	22,354	12,975	72,174	14,069	86,832	67,198	19,634	97,256	0	97,256	0	0	0	0.00%
10-1210-562-01	Tuition to NH Public-Elem.	0	0	0	0	0	0	0	0	117	0	117	0	0	0	0.00%
10-1210-562-02	Tuition to NH Public-MS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10-1210-562-03	Tuition to NH Public-HS	7,283	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10-1210-563-01	Tuition to Private-Elem.	0	7,445	0	37,596	84,505	0	0	0	0	0	0	0	29,855	29,855	0.00%
10-1210-563-02	Tuition to Private-MS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10-1210-563-03	Tuition to Private-HS	18,683	23,520	8,105	31,500	34,407	9,000	1,361	7,639	0	0	0	0	57,145	57,145	0.00%
10-1210-610-00	General Supplies	1,108	1,115	1,138	1,555	1,541	2,920	1,925	995	1,920	1,997	(77)	1,920	3,170	1,250	65.10%
10-1210-731-01	SPED Equipment	0	0	2,112	1,700	195	2,600	4,559	(1,959)	1,300	831	469	1,350	13,440	12,080	894.81%
Total 1210 Special Education		313,176	335,381	349,514	508,079	501,155	523,417	500,925	22,492	543,618	429,246	114,372	657,517	655,183	(2,334)	-0.36%
1260 English as a Second Language (ESL)																
10-1260-110-01-44	ESL Tutor Salaries	2,894	2,584	2,863	3,993	2,188	4,211	1,007	3,204	4,337	1,318	3,019	2,087	2,086	(1)	-0.04%
10-1260-220-01-44	ESL Tutor Benefits	221	198	219	305	167	322	0	322	332	0	332	5,690	5,715	25	0.44%
Total 1260 English as a Second Language		3,115	2,782	3,082	4,298	2,356	4,533	1,007	3,526	4,669	1,318	3,351	7,777	7,801	24	0.31%
1400 Cocurricular/Athletics																
10-1410-110-01-13	Cocurricular Salaries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10-1410-220-01-13	Cocurricular FICA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10-1420-110-01-13	Athletics Salaries	1,150	1,300	1,200	1,755	1,980	2,160									

ROLLINSFORD SCHOOL DISTRICT FISCAL YEAR 2010-2011 PROPOSED BUDGET

FUND 10 - GENERAL FUND																
Account	Description	FY04 Actual	FY05 Actual	FY06 Actual	FY 07 Budget	FY 07 Actual	FY 08 Budget	FY 08 Actual	FY 08 Budget vs. Actual	FY 09 Budget	FY 09 Actual	FY 09 Budget vs. Actual	FY 2010 Proposed Budget	FY 2011 Proposed Budget	Diff \$	Diff %
Total 1400 Cocurricular/Athletics		1,283	1,434	1,336	1,889	2,205	2,450	2,451	(1)	2,450	2,360	90	2,450	2,450	0	0.00%
2110 Attendance Services																
10-2110-320-01	Attendance Services Contracted	0	0	0	40	0	40	0	40	40	0	40	40	40	0	0.00%
Total 2110 Attendance Services		0	0	0	40	0	40	0	40	40	0	40	40	40	0	0.00%
2120 Guidance Services																
10-2120-110-01-11	Counselor Salaries	21,065	21,044	36,324	39,286	39,286	42,694	42,694	(0)	51,945	51,945	0	56,451	56,451	(0)	0.00%
10-2120-211-01-11	Counselor Health Insurance	2,805	6,913	10,233	13,778	12,642	15,103	8,609	6,494	17,745	17,903	(158)	18,282	21,400	3,118	17.05%
10-2120-212-01-11	Counselor Dental Insurance	352	399	380	473	555	475	594	(119)	488	259	229	506	531	25	5.01%
10-2120-213-01-11	Counselor Life Insurance	101	0	62	170	171	184	153	31	224	170	54	244	244	(0)	-0.05%
10-2120-214-01-11	Counselor Disability Insurance	52	80	82	138	111	149	90	59	182	126	56	198	158	(41)	-20.45%
10-2120-215-01-11	Group Life Insurance	0	0	0	0	0	0	0	0	0	0	0	150	150	0	0.00%
10-2120-220-01-11	Counselor FICA	1,611	1,255	2,443	3,005	2,604	3,266	2,961	305	3,974	3,599	375	4,318	4,318	0	0.01%
10-2120-610-01-11	General Supplies	272	275	244	339	337	385	385	0	410	387	23	100	100	0	0.00%
Total 2120 Guidance Services		26,258	29,966	49,768	57,189	55,706	62,256	55,486	6,770	74,968	74,389	579	80,249	83,352	3,103	3.87%
2130 Health Services																
10-2130-110-01-12	Nurse Salaries	29,678	32,067	34,596	37,414	37,414	39,691	39,691	(0)	42,728	42,728	0	45,544	47,419	1,875	4.12%
10-2130-211-01-12	Nurse Health Insurance	1,500	1,500	5,531	1,500	8,928	7,786	13,058	(5,272)	14,293	13,302	991	14,726	14,996	270	1.83%
10-2130-212-01-12	Nurse Dental Insurance	352	798	380	473	618	475	511	(36)	488	559	(71)	506	531	25	5.01%
10-2130-213-01-12	Nurse Life Insurance	141	141	117	162	162	171	185	(14)	185	173	12	197	205	8	3.99%
10-2130-214-01-12	Nurse Disability Insurance	100	120	125	131	130	139	113	26	150	116	34	159	158	(2)	-0.94%
10-2130-215-01-12	Group Life Insurance	0	0	0	0	0	0	26	(26)	0	0	0	45	45	0	0.00%
10-2130-220-01-12	Nurse FICA	2,270	2,568	2,616	2,862	2,742	3,036	2,830	206	3,269	3,065	204	3,484	3,628	144	4.12%
10-2130-231-01-12	Nurse Retirement	783	886	1,280	1,384	1,384	2,302	2,302	(0)	2,478	2,478	(0)	3,170	3,803	633	19.97%
10-2130-610-01	General Supplies	371	381	331	435	415	435	362	73	435	395	40	435	435	0	0.00%
10-2130-731-01	Nurse - Equipment	0	590	0	435	0	0	0	0	0	0	0	0	0	0	0.00%
10-2130-750-01	Software	370	374	400	400	415	400	250	150	425	265	160	425	425	0	0.00%
Total 2130 Health Services		35,566	39,425	45,378	45,196	52,209	54,435	59,328	(4,893)	64,451	63,080	1,371	68,691	71,645	2,954	4.30%
2150 Speech Services																
10-2150-330-01	Psychological Diagnostic Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!
10-2150-110-01-11	Speech Salaries	39,772	40,925	42,051	43,313	43,313	47,070	47,070	0	54,542	54,542	(0)	56,451	59,272	2,821	5.00%
10-2150-211-01-11	Speech Health Insurance	1,200	1,200	1,200	1,200	1,200	1,200	1,200	(5,800)	1,350	16,970	(15,620)	18,282	21,400	3,118	17.05%
10-2150-212-01-11	Speech Dental Insurance	352	399	380	473	476	475	511	(36)	488	488	(0)	506	531	25	5.01%
10-2150-213-01-11	Speech Life Insurance	197	197	148	187	188	203	202	1	236	205	31	244	256	12	4.94%
10-2150-214-01-11	Speech Disability Insurance	139	0	0	152	143	165	129	36	191	129	62	198	158	(41)	-20.45%
10-2150-215-01-11	Group Life Insurance	0	0	0	0	0	0	61	(61)	0	0	0	70	70	0	0.00%
10-2150-220-01-11	Speech FICA	3,043	3,222	3,777	3,313	3,657	3,601	3,521	80	4,172	3,798	374	4,318	4,534	216	5.01%
10-2150-231-01-11	Speech NH Retirement	405	6,967	-	0	0	0	0	0	0	0	0	3,929	4,754	825	20.99%
10-2150-330-01	Speech & Audiology Services	-	-	10,524	13,200	9,597	13,200	7,526	5,674	13,860	1,033	12,827	13,860	13,860	0	0.00%
10-2150-610-01	Speech General Supplies	209	257	280	310	287	327	323	4	325	185	140	250	325	75	30.00%
Total 2150 Speech Services		45,316	53,167	58,360	62,148	58,861	66,241	66,343	(102)	75,164	77,351	(2,187)	98,108	105,160	7,052	7.19%
2160-90 Professional Services																
10-2160-330-01	PT & OT Services	26,008	27,533	36,845	41,626	37,238	45,789	22,835	22,954	50,368	34,065	16,303	55,404	58,174	2,770	5.00%
10-2190-330-01	Adaptive Physical Education	4,182	5,622	11,262	6,336	6,839	6,970	4,373	2,597	7,667	6,038	1,629	8,433	8,854	421	4.99%
Total 2160-2190 Professional Services		30,190	33,156	48,107	47,962	44,077	52,758	27,208	25,550	58,035	40,103	17,932	63,837	67,028	3,191	5.00%
2210 Improvement of Instruction																
10-2210-320-01	Testing Services	399	2,468	1,845	3,150	1,250	3,150	2,928	222	3,150	1,823	1,327	2,700	5,400	2,700	100.00%
10-2210-811-01	Association Dues	728	762	733	755	768	755	643	112	775	679	96	775	775	0	0.00%
10-2210-812-01	Fees Strafford Learning Center	1,887	1,584	1,804	1,810	1,810	1,900	2,009	(109)	1,995	1,264	732	2,095	2,095	0	0.00%
Total 2210 Improvement of Instruction		3,013	4,813	4,382	5,715	3,828	5,805	5,580	225	5,920	3,766	2,154	5,570	8,270	2,700	48.47%
2211 Curriculum Development																
10-2211-644-01	Subscriptions & Books	150	100	0	150	0	150	150	0	150	0	150	150	150	0	0.00%
Total 2211 Curriculum Development		150	100	0	150	0	150	150	0	150	0	150	150	150	0	0.00%
2222 Library Services																
10-2222-110-01-11	Librarian Salaries	24,116	24,816	25,498	26,263	26,263	27,182	27,182	0	27,998	27,998	(0)	28,977	26,540	(2,437)	-8.41%
10-2222-110-01-22	Aide Salaries	6,161	6,915	6,418	6,851	5,980	6,838	6,467	371	6,699	6,883	(184)	6,897	6,402	(495)	-7.18%
10-2222-215-01-11	Group Life Insurance	0	0	0	0	0	0	33	(33)	0	0	0	30	30	0	0.00%
10-2222-220-01-11	Librarian FICA	1,845	1,899	1,952	2,009	2,009	2,079	2,079	(0)	2,142	2,142	0	2,217	2,030	(187)	-8.42%
10-2222-220-01-22	Aide FICA	465	529	491	524	458	523	495	28	512	527	(15)	528	490	(38)	-7.24%
10-2222-610-01	General Supplies	366	373	401	475	222	522	234	288	550	408	142	400	400	0	0.00%
10-2222-641-01	Print Media	5,682	5,768	6,266	6,000	6,113	6,600	6,277	323	6,700	6,723	(23)	3,000	3,000	0	0.00%
10-2222-750-01	Software	0	0	5,534	0	0	600	495	105	600	495	105	600	600	0	0.00%
Total 2222 Library Services		38,636	40,300	46,559	42,122	41,045	44,344	43,263	1,081	45,201	45,175	26	42,649	39,492	(3,157)	-7.40%

ROLLINSFORD SCHOOL DISTRICT FISCAL YEAR 2010-2011 PROPOSED BUDGET

FUND 10 - GENERAL FUND																
Account	Description	FY04 Actual	FY05 Actual	FY06 Actual	FY 07 Budget	FY 07 Actual	FY 08 Budget	FY 08 Actual	FY 08 Budget vs. Actual	FY 09 Budget	FY 09 Actual	FY 09 Budget vs. Actual	FY 2010 Proposed Budget	FY 2011 Proposed Budget	Diff \$	Diff %
2300 General Administration																
10-2310-811-01	NHSBA Dues	2,819	3,203	2,870	2,437	2,887	2,998	2,915	83	2,998	2,970	28	2,998	3,043	45	1.49%
10-2311-110-01	School Board Officers Salaries	1,300	1,300	1,330	3,950	3,995	3,950	3,950	0	3,950	3,950	0	1,950	1,950	0	0.00%
10-2311-220-01	School Board Officers FICA	92	92	92	302	295	302	295	8	302	295	7	149	149	0	0.12%
10-2311-320-01	School Improvement	500	500	0	500	500	3,000	2,817	183	500	203	298	1	1	0	0.00%
10-2311-540-01	Advertising	1,632	933	3,033	2,000	1,462	2,000	2,235	(235)	1,776	1,376	400	1,776	1,776	0	0.00%
10-2311-541-01	Background Checks	0	0	0	0	0	3,000	2,495	505	1,500	278	1,222	2,000	2,000	0	0.00%
10-2311-610-01	School Board Supplies	1,038	777	67	500	551	500	561	(61)	500	147	353	570	570	0	0.00%
10-2312-110-01-21	School Board Secretary Salaries	1,100	1,100	1,320	1,200	1,200	1,500	1,950	(450)	1,500	2,850	(1,350)	2,000	4,000	2,000	100.00%
10-2312-220-01-21	School Board Secretary Benefits	149	111	101	163	108	203	159	44	203	408	(205)	335	750	415	123.88%
10-2313-534-01	Treasurer Postage	100	100	0	150	0	150	0	150	150	0	150	150	150	0	0.00%
10-2313-610-01	Treasurer Supplies	564	484	24	500	0	500	25	475	500	416	84	500	500	0	0.00%
10-2314-110-01	Supervisor of Check List	45	30	0	45	0	45	45	0	45	45	0	45	45	0	0.00%
10-2317-330-01	Audit	3,400	3,700	4,000	5,800	4,908	4,500	6,100	(1,600)	4,500	12,500	(8,000)	5,000	7,000	2,000	40.00%
10-2318-330-01	Legal Services	90	157	989	2,000	1,449	2,000	16,829	(14,829)	2,000	8,489	(6,489)	2,000	5,000	3,000	150.00%
10-2319-330-01	SPED Legal Services	16	141	0	400	259	400	8,328	(7,928)	400	272	128	400	400	0	0.00%
10-2320-330-01	SAU 56	105,116	109,106	110,025	123,536	123,536	132,802	132,802	0	145,993	145,993	0	161,730	171,116	9,386	5.80%
10-2329-810-01	Benefits Strategies Fee	500	500	500	500	0	0	0	0	0	0	0	0	0	0	0.00%
Total 2300 General Administration		118,461	122,234	124,350	143,983	141,149	157,850	181,507	(23,656)	166,817	180,192	(13,375)	181,604	198,450	16,846	9.28%
2400 School Administration																
10-2400-110-01-21	Clerical Salaries	25,149	26,406	26,264	28,403	27,373	29,686	29,397	289	30,576	29,577	999	31,491	31,813	322	1.02%
10-2400-110-01-50	Principal Salaries	69,276	71,701	74,211	76,437	77,419	78,730	79,472	(742)	81,486	79,000	2,486	81,510	82,325	815	1.00%
10-2400-110-01-50	Head Teacher Stipend	0	0	0	1,000	0	1,000	0	1,000	1,000	0	1,000	1	1	0	0.00%
10-2400-211-01-21	Clerical Health Insurance	4,315	5,026	5,495	7,207	6,676	7,786	7,267	519	7,987	7,458	529	8,229	9,379	1,150	13.97%
10-2400-211-01-50	Principal Health Insurance	7,992	8,994	9,935	13,970	11,886	13,923	13,246	677	14,293	7,313	6,980	7,942	17,124	9,182	115.61%
10-2400-212-01-21	Clerical Dental Insurance	352	399	380	473	476	475	444	31	488	479	9	506	531	25	5.01%
10-2400-212-01-50	Principal Dental Insurance	673	831	723	829	904	829	908	(79)	829	874	(45)	914	960	46	4.98%
10-2400-213-01-50	Principal Life Insurance	338	338	259	330	330	340	339	1	352	365	(13)	352	356	4	1.04%
10-2400-214-01-50	Principal Disability Insurance	158	163	176	158	0	158	0	158	158	319	(161)	158	158	(1)	-0.32%
10-2400-215-01-50	Group Life Insurance	0	0	0	0	0	148	(148)	0	0	0	0	0	0	0	0.00%
10-2400-220-01-21	Clerical FICA	1,924	1,999	1,991	2,174	2,055	2,271	2,182	89	2,339	2,236	103	2,409	2,434	25	1.03%
10-2400-220-01-50	Principal FICA	5,300	5,364	5,545	5,847	5,800	6,023	6,190	(167)	6,234	6,883	(649)	6,236	6,298	62	0.99%
10-2400-232-01-21	Clerical Retirement	1,484	1,558	1,788	1,934	1,864	2,595	2,569	26	2,672	2,585	87	2,863	2,924	61	2.12%
10-2400-231-01-50	Principal Retirement	1,829	1,893	2,746	2,828	2,828	4,566	4,715	(149)	4,726	5,118	(392)	5,673	6,602	929	16.38%
10-2400-534-01	Postage	322	248	55	320	96	320	319	1	320	320	0	400	400	0	0.00%
10-2400-550-01	Printing	0	233	63	275	246	275	0	275	275	79	196	275	275	0	0.00%
10-2400-580-01	Travel	363	389	405	425	618	475	499	(24)	650	581	69	1	1	0	0.00%
10-2400-610-01	General Supplies	1,105	1,108	951	1,100	1,384	1,100	990	110	1,100	1,165	(65)	1,000	1,000	0	0.00%
10-2400-731-01	Equipment	328	0	210	300	234	300	300	0	300	259	41	1	1	0	0.00%
10-2400-737-01	Furniture	0	0	0	0	0	600	(600)	750	0	750	0	0	0	0	0.00%
10-2400-750-01	Software	580	600	650	775	700	1,000	30	970	1,000	25	975	1	1	0	0.00%
Total 2400 School Administration		121,487	127,249	131,848	144,785	140,890	151,852	149,616	2,236	157,535	144,636	12,899	149,962	162,582	12,620	8.42%
2620 Insurance																
10-2620-520-01	Property/Liability Insurance	8,957	9,156	4,642	5,106	4,664	5,106	4,701	405	5,106	4,874	232	5,106	5,300	194	3.80%
Total 2620 Insurance		8,957	9,156	4,642	5,106	4,664	5,106	4,701	405	5,106	4,874	232	5,106	5,300	194	3.80%
2621 Custodial Services																
10-2621-110-01-31	Custodial Salaries	49,813	54,275	56,513	58,594	57,071	61,027	61,243	(216)	62,989	62,836	153	64,900	65,555	655	1.01%
10-2621-110-01-32	Summer Salaries	2,660	2,081	3,402	3,664	3,801	3,906	3,882	24	4,023	4,580	(557)	4,142	4,182	40	0.97%
10-2621-110-01-33	Custodial Winter Overtime	0	0	0	0	0	0	0	0	500	316	184	500	500	0	0.00%
10-2621-211-01-31	Custodial Health Insurance	11,322	12,323	16,298	19,491	18,103	21,373	19,933	1,440	22,313	20,700	1,613	22,989	26,175	3,186	13.86%
10-2621-212-01-31	Custodial Dental Insurance	659	528	574	946	953	950	876	74	976	971	5	1,012	1,063	51	5.01%
10-2621-220-01-31	Custodial Life	0	0	67	0	117	0	15	(15)	0	0	0	0	0	0	0.00%
10-2621-220-01-31	Custodial FICA	3,811	4,001	4,165	4,482	4,127	4,669	4,396	273	4,819	4,534	285	4,965	5,015	50	1.01%
10-2621-220-01-32	Summer FICA	203	159	260	280	291	299	297	2	308	366	(58)	317	320	3	0.93%
10-2621-232-01-31	Custodial Retirement	2,917	3,066	3,708	3,990	3,881	5,334	5,346	(12)	5,505	5,520	(15)	5,899	6,005	106	1.79%
10-2621-610-01	General Supplies	5,914	5,928	5,914	6,150	5,516	6,350	6,828	(478)	7,350	12,563	(5,213)	6,500	6,500	0	0.00%
10-2621-731-01	Custodial Equipment	0	0	3,450	500	0	0	0	0	1	0	1	1	1	0	0.00%
Total 2621 Custodial Services		77,299	82,362	94,352	98,097	93,860	103,908	102,815	1,093	108,784	112,385	-3,601	111,225	115,315	4,090	3.68%
2622 Utilities																
10-2622-411-01	Water & Sewer	2,977	3,399	3,814	3,569	3,686	4,100	4,236	(136)	4,500	4,631	(131)	4,500	4,500	0	0.00%
10-2622-531-01	Telephone	2,304	2,529	2,962	2,844	3,263	3,150	2,532	618	3,500	2,743	757	3,500	3,500	0	0.00%
10-2622-622-01	Electricity	12,603	16,231	17,285	15,785	16,515	17,890	17,230	660	18,750	17,436	1,314	19,000	19,000	0	0.00%
10-2622-624-01	Oil	9,763	14,988	23,199	22,372	24,997	25,960	25,905	55	36,000	20,184	15,816	36,000	30,000	(6,000)	-16.67%
Total 2622 Utilities		27,648	37,147	47,260	44,570	48,461	51,100	49,902	1,198	62,750	44,995	17,755	63,000	57,000	(6,000)	-9.52%
2630-2640 Maintenance																

ROLLINSFORD SCHOOL DISTRICT FISCAL YEAR 2010-2011 PROPOSED BUDGET

FUND 10 - GENERAL FUND																	
Account	Description	FY04 Actual	FY05 Actual	FY06 Actual	FY 07 Budget	FY 07 Actual	FY 08 Budget	FY 08 Actual	FY 08 Budget vs. Actual	FY 09 Budget	FY 09 Actual	FY 09 Budget vs. Actual	FY 2010 Proposed Budget	FY 2011 Proposed Budget	Diff \$	Diff %	
10-2630-421-01	Trash Removal	2,310	2,468	2,530	2,500	3,616	3,009	0	3,009	3,750	2,085	1,665	3,750	3,750	0	0.00%	
10-2630-424-01	Lawn Care	2,746	3,000	3,970	3,300	1,460	4,000	2,880	1,120	4,000	3,025	975	3,000	3,000	0	0.00%	
10-2630-432-01	Equipment Repairs	7,296	5,568	24,870	5,294	6,680	5,744	6,608	(864)	6,700	5,231	1,469	10,003	7,628	(2,375)	-23.74%	
10-2630-439-01	Special Projects	18,830	1,017	81,198	62,700	70,552	19,883	8,321	11,562	850	10,379	(9,529)	1	1	0	0.00%	
10-2640-431-01	Upkeep of Equipment	235	390	486	400	421	900	900	0	900	707	193	900	900	0	0.00%	
10-2640-731-01	Upkeep of Machinery	1,467	2,363	454	3,200	2,919	3,200	10,533	(7,333)	3,200	2,872	328	3,200	3,200	0	0.00%	
Total 2630-40 Maintenance		32,884	14,806	113,507	77,394	85,648	36,736	29,243	7,493	19,400	24,299	-4,899	20,854	18,479	(2,375)	-11.39%	
2700 Student Transportation																	
10-2721-519	Regular Transportation	112,120	118,320	139,510	142,573	142,573	146,850	146,849	1	151,256	151,255	1	155,804	162,158	6,354	4.08%	
10-2722-519	SPED Transportation	16,820	21,950	10,016	17,460	37,379	27,460	18,844	8,616	30,206	13,152	17,054	30,206	34,887	4,681	15.50%	
10-2725-519-01	Field Trip Transportation	1,180	1,062	1,327	2,350	2,350	2,350	1,654	696	1	0	1	1	1	0	0.00%	
Total 2700 Student Transportation		130,120	141,332	150,853	162,383	182,302	176,660	167,347	9,313	181,463	164,407	17,056	186,011	197,046	11,035	5.93%	
2900 Other Support Services																	
10-2900-110-01	Early Retirement/Sick Day Buyback	19,063	0	0	0	0	0	0	0	34,230	35,204	(974)	0	0	0	0.00%	
10-2900-242-01	Workshop Reimbursement	8,447	9,350	6,918	9,962	9,422	10,962	17,705	(6,743)	15,962	15,555	407	15,000	15,000	0	0.00%	
10-2900-230-01	Unemployment Compensation	2,037	0	16	0	1,415	0	0	0	1,500	35	1,465	1,000	1,000	0	0.00%	
10-2900-260-01	Worker's Compensation Insurance	4,347	4,481	3,176	5,926	4,480	6,214	4,302	1,912	6,211	4,771	1,440	6,210	6,600	390	6.28%	
10-2900-300-01	Granite State Medicaid Fees	0	0	0	0	4,480	0	0	0	0	0	0	0	200	200	0.00%	
Total 2900 Other Support Services		33,894	13,830	10,109	15,888	15,318	17,176	22,007	(4,831)	57,903	55,566	2,337	22,210	22,800	590	2.66%	
5000 Other Outlays																	
10-5221-930-01	Transfer to Food Service	6,364	9,244	9,860	1	6,016	1	7,948	(7,947)	1	10,000	(9,999)	1	1	0	0.00%	
10-5251-930-01	Transfer to Capital Reserve Fund	0	0	0	0	25,000	0	25,000	(25,000)	40,000	40,000	0	0	0	0	0.00%	
Total 5000 Other Outlays		6,364	9,244	9,860	1	31,016	1	32,948	(32,947)	40,001	50,000	(9,999)	1	1	0	0.00%	
PROPOSED GENERAL FUND BUDGET		2,749,879	2,941,631	3,308,269	3,588,697	3,595,253	3,833,137	3,816,985	16,152	4,195,539	4,051,772	143,767	4,601,513	4,696,235	94,722	2.06%	
PROPOSED TEACHERS CONTRACT																	
TOTAL SCHOOL BOARD PROPOSED BUDGET							3,833,137				4,195,539			4,601,513	4,696,235	94,722	2.06%
PROPOSED BUDGET COMMITTEE RECOMMENDATIONS																	
PROPOSED BUDGET COMMITTEE RECOMMENDATIONS REGARDING TEACHER CONTRACT																	
TOTAL PROPOSED BUDGET AS RECOMMENDED BY BUDGET COMMITTEE AND SCHOOL BOARD							3,833,297				4,195,539			4,601,513	4,696,235	94,722	2.06%
															12,614	13.32%	Special Ed
															(27,584)	-29.12%	Somersworth Tuition
															9,386	9.91%	SAU 56
Summary Information Comparison																	
							FY08			FY09			FY 2010	FY 2011			
							3,833,137			4,155,539			4,601,513	4,696,235			
							45,997			-			-	-			waiting for figures
							3,879,134			4,155,539			4,601,513	4,696,235			
							0			0			0	0			
							25,000			40,000			10,000	0			
							25,000			40,000			10,000	0			
							Totals:			4,195,539			4,611,513	4,696,235			

**ROLLINSFORD SCHOOL DISTRICT FISCAL YEAR 2010-2011 PROPOSED BUDGET
STAFF SHEET**

											District Share of Health & Dental			2010	2011	\$	2011									
											Plan	1	2	3		BC-2T	Premium	MGR	Increase	Monthly Premium						
											Single	2-Per	Family		Single	684	23.5%	161	845							
Rollinsford School District											1	BC-2T	9,632	17,237	23,270	95/85/85	2-Per	1368	23.5%	322	1,690					
Teacher Salary Schedule 2009-2010											2	MT-Blue	9,296	17,613	23,778	95/90/90	Family	1847	23.5%	434	2,281					
Track											1	2	3	4	5	6	Est Increase	11.1%								
Step											BA	BA15	BA30	BA45 MA	MA15	MA30	4	BB	1,500	1,500	1,500	MT-Blue				
1.035			1	36,673	38,506	40,433	42,456	44,576	46,807	46,807	46,807	Health Trust	23.5%				Single	660	23.5%	155	815					
			2	38,506	40,433	42,456	44,576	46,807	46,100	46,100	Est Increase	5.0%				2-Per	1321	23.5%	310	1,631						
	49107.5		3	40,433	42,456	44,576	46,807	46,100	52,027	52,027	1	Dental	531			Family	1783	23.5%	419	2,202						
			4	42,456	44,576	46,807	46,100	52,027	54,183	54,183	Health Trust Plan 3B					Dental										
			5	44,576	46,807	49,145	52,027	54,183	56,892	56,892	LGC - LTD - .35 per \$100 salary capped at \$45,000		NO Change			Single	42	5%	2	44						
			6	46,807	49,145	52,027	54,183	56,892	59,737	59,737	NH Retirement rate		0.0802	20% Increase		2-Per	80	5%	4	84						
			7	49,145	52,027	54,183	56,892	59,737	62,723	62,723	FICA District share		0.0765	NO Change		Family	134	5%	7	141						
			8	52,027	54,183	56,892	59,737	62,723	65,858	65,858	Life - Health Trust - 2 x salary/1000 x .18* 12 months		NO Change													
						47,790																				
Function	Name	Position	FTE	Track	Track #	Step	Salary	Longevity	Total	FTE	Plan	Type	Plan	Health	Dental	LTD	Retire	FICA	Life	Total Benefits	Total Compensation					
1100	Cook	Art	0.40	BA	1	8	20,811	0	20,811	0.40						0	0	1,592	0	1,592	22,403					
1100	Arnault	Classroom	1.00	MA30	6	8	65,858	3,000	68,858	1.00						158	5,522	5,268	297	29,013	97,871					
1100	Spear	Classroom	1.00	MA15	5	8	62,723	0	62,723	1.00						158	5,030	4,798	271	34,566	97,289					
1100	Connolly	Classroom	1.00	MA30	6	8	65,858	252	66,110	1.00						158	5,302	5,057	286	34,603	100,714					
1100	Hodgdon	Classroom	1.00	BA45	4	8	59,737	3,000	62,737	1.00						158	5,032	4,799	271	20,423	83,160					
1100	Iorio	Classroom	1.00	BA45	4	8	59,737	3,000	62,737	1.00						158	5,032	4,799	271	20,423	83,160					
1100	Nichols	Classroom	1.00	BA45	4	8	59,737	2,900	62,637	1.00						158	5,023	4,792	271	34,552	97,189					
1100	Phipps	Classroom	1.00	BA30	3	8	56,892	0	56,892	1.00						158	4,563	4,352	246	33,627	90,519					
1100	Schnepf	Classroom	1.00	MA	4	8	59,737	420	60,157	1.00						158	4,825	4,602	260	11,875	72,032					
1100	Krauss	Classroom	1.00	MA15	5	8	62,723	0	62,723	1.00						158	5,030	4,798	271	34,058	96,781					
1100	Wright	Kindergarten	1.00	BA15	3	8	56,892	308	57,200	1.00						158	4,587	4,376	247	33,677	90,877					
1100	Russell	Music	0.69	BA15	4	8	41,219	0	41,219	0.69						144	3,306	3,153	178	8,348	49,566					
1100	deMoya	PE/Health	1.00	BA30	4	8	59,737	3,000	62,737	1.00						158	5,032	4,799	271	20,423	83,160					
1100	Horan	Reading	0.60	MA30	6	8	39,515	0	39,515	0.60						138	3,169	3,023	0	6,862	46,376					
1210	Beckert	SPED	1.00	MA30	6	8	65,858	2,100	67,958	1.00						158	5,450	5,199	294	34,901	102,859					
1210	Taylor	SPED	1.00	BA45	5	8	62,723	280	63,003	1.00						158	5,053	4,820	272	34,611	97,614					
2120	Person	Guidance	0.90	MA15	5	8	56,451	0	56,451	0.90						158	4,527	4,318	244	31,178	87,629					
2130	O'Connor	Nurse	0.87	BA	2	8	47,139	280	47,419	0.87						158	3,803	3,628	205	23,320	70,740					
2150	McCabe	Speech	0.90	MA15	6	8	59,272	0	59,272	0.90						158	4,754	4,534	256	31,633	90,905					
2222	Carrel	Library	0.44	BA	2	2	17,791	0	17,791	0.44						62	1,427	1,361	0	2,850	20,641					
		TOTAL	17.80				1,080,410	18,540	1,098,950							295,160	9,564	2,865	86,467	84,070	4,410	482,536	1,581,486			
1100		Regular Ed	12.69				771,176	15,880	787,056							2,015	61,453	60,210	3,139	324,042	1,111,098					
1210		SPED	2.00				128,581	2,380	130,961							315	10,503	10,019	566	69,512	200,473					
2120		Guidance	0.90				56,451	0	56,451							158	4,527	4,318	244	31,178	87,629					
2130		Nurse	0.87				47,139	280	47,419							158	3,803	3,628	205	23,320	70,740					
2150		Speech	0.90				59,272	0	59,272							158	4,754	4,534	256	31,633	90,905					
2222		Library	0.44				17,791	0	17,791							62	1,427	1,361	0	2,850	20,641					
		TOTAL	17.80				1,080,410	18,540	1,098,950							295,160	9,564	2,865	86,467	84,070	4,410	482,536	1,581,486			
PROPOSED CHANGES (included in above)																										
Longevity																										
One Track Change - MA to MA15																										
Three Steps																										
One Nurse to 82%																										
							Average		61,739							161	4,858	4,723	248							

**ROLLINSFORD SCHOOL DISTRICT FISCAL YEAR 2010-2011 PROPOSED BUDGET
STAFF SHEET**

AIDES (1100)	Name	Current	Request	Hrs/Day	Days	Salary	FICA	Retirement						
Buidling Aide	Brown	15.00	15.00	6.5	208	20,280	1,551	0						
Kindergarten Aide	Powers	13.50	13.50	7	205	19,373	1,482	1,775						
TOTAL						39,653	3,033	1,775				39,653	4,808	
TUTORS (1100)	Name	Current	Request	Hrs/Day	Days	Salary	FICA	Retirement						
Tutor	Lawton	16.05	16.05	7	170	19,100	1,461	1,750				19,100	3,211	
SPED AIDE (1210)	Name	Current	Request	Hrs/Day	Days	Salary	FICA	Retirement						
Aide	Boutin	14.36	14.36	6.75	207	20,065	1,535	0						
Aide	Moores	11.59	11.59	2.6	196	5,906	452		13 hours per week					
						25,971	1,987	-				25,971	1,987	
COACHES (1210)	Name	Current	Request	Hrs/Day	Days	Salary	FICA	Retirement						
Coach	Berounksy	14.78	14.78	7.2	200	21,283	1,628	1,950						
Coach	Bowen	17.44	17.44	7.2	208	26,118	1,998	2,392						
Coach	Demers	15.05	15.05	7.2	198	21,455	1,641	1,965						
Coach	Haines	10.51	10.51	7.2	196	14,832	1,135	1,359						
Coach	Hess	12.91	12.91	7.2	201	18,683	1,429	1,711						
Coach	Jacobsen	14.78	14.78	7.2	196	20,858	1,596	1,911						
Coach	Lebel	9.74	9.99	7.2	196	14,098	1,078	1,291						
Coach	Lepage	12.71	12.71	7.2	198	18,119	1,386	1,660						
Coach	McGlynn	11.54	11.54	7.2	196	16,285	1,246	1,492						
TOTAL						171,732	13,137	15,731				171,732	28,868	
ESL TUTOR	Name	Current	Request	Hrs/Day	Days	Salary	FICA	Retirement						
ESL Tutor	Moores	11.59	11.59	1	180	2,086	160	0				2,086	160	
LIBRARY AIDE (2222)	Name	Current	Request	Hrs/Day	Days	Salary	FICA	Retirement						
Library Aide	Conroy	11.00	11.00	3	194	6,402	490	0						
TOTAL						6,402	490	0				6,402	490	
CLERICAL (2400)	Name	Current	Request	Hrs/Day	Days	Salary	FICA	Retirement	Health	Dental				
Clerical	Sheehy	18.42	18.60	7.5	228	31,813	2,434	2,924						
TOTAL						31,813	2,434	2,924				31,813	15,267	
CUSTODIANS (2621)	Name	Current	Request	Hrs/Day	Days	Salary	FICA	Retirement	Health	Dental				
Day Custodian	Thornton	16.81	16.98	8	261	35,450	2,712	3,247						
Night Custodian	Sprague	14.33	14.47	8	260	30,104	2,303	2,758						
TOTAL						65,555	5,015	6,005				65,555	38,257	
Summer Custodian (2621-110-01-32)														
Summer	Mulligan	12.86	\$ 12.99	7	46	4,182	320					4,182	320	
Non-Full Year Employees		\$ 0.75												
Retirement is 9.09% for Employees and 7.03% for Teachers & Principal														
GRANT Funded:														
Title I Tutors		Current	Request	Hrs/Day	Days	Salary	FICA	Retirement	Health	Dental				
20-1250-110	Arventis	13.62	\$ 13.62	7	185	17,638	1,349	1,616						
20-1250-110	Spinney	11.90	\$ 11.90	7	185	15,411	1,179	1,412						
						33,048	2,528	3,027	Benefits Only				5,555	

**ROLLINSFORD SCHOOL DISTRICT FISCAL YEAR 2010-2011 PROPOSED BUDGET
ESTIMATED TAX IMPACT**

	Budgeted FY 2009-2010	BUDGET COMMITTEE AND SCHOOL BOARD PROPOSED Estimated FY 2010-2011	
Total Budget	4,601,513	4,696,235	2.06%
Estimated Revenue	561,959	561,959	0.00%
Raise From Taxes	4,039,554	4,134,276	2.34%
State Education Property Tax	595,041	600,285	
Local School Property Tax	3,030,407	3,533,991	
Tax Base - Local Assessed Value	280,997,596	282,776,773	
Expenditure Equal to \$1 on the tax rate	280,998	282,777	
Total Local School Tax Rate	11.59	12.50	
Total State Education Tax Rate	2.12	2.13	
Total School Tax Rate	13.71	14.63	

History of Rollinsford School Tax Rate	Rate	Difference
1997-98 Tax Rate	18.83	
1998-99 Tax Rate	21.55	2.72
1999-2000 Tax Rate	15.11	(6.44)
2000-01 Tax Rate	17.08	1.97
2001-02 Tax Rate	18.45	1.37
2002-03 Tax Rate	18.70	0.25
2003-04 Tax Rate	19.03	0.33
2004-05 Tax Rate	19.89	0.86
2005-06 Tax Rate	10.04	(9.85)
2006-07 Tax Rate	11.19	1.15
2007-08 Tax Rate	11.82	0.63
2008-09 Tax Rate	12.81	0.99
2009-10 Tax Rate	13.71	0.90
2010-11 Tax Rate Estimated	14.63	0.92

**ROLLINSFORD SCHOOL DISTRICT FISCAL YEAR 2010-2011 PROPOSED BUDGET
STATE TAX RATE ESTIMATION DETAIL**

	FY 2009-2010 Budgeted	FY 2010-2011 Estimated	
Equalized Valuation <i>**Department of Revenue**</i>	278,056,619	281,164,119	
Cost Of Adequate Education <i>**Department of Education**</i>	1,063,788	1,473,216	
State Tax Rate Base	2.12	2.14	
State Tax <i>**Equalized Valuation Times Tax Rate**</i>	595,041	601,691	<i>(281,164,119 (x) 2.14) (/) 1,000</i>
Adequate Education Grant	539,059	539,059	
Local Assessed Valuation <i>**No Utilities**</i>	280,997,596	282,776,773	
State Tax Rate Community <i>**DRA Valuation Times Tax Rate Divided By Local Valuation**</i>	2.12	2.13	<i>(281,164,119 (x) 2.14) (/) 282,776,773</i>