

Rollinsford School District  
Fiscal Year 2010-2011



Proposed  
Budget Committee and  
School Board Budget

January 16, 2010

Version 3

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 met on December 17<sup>th</sup> at 7:00 PM in the Rollinsford Grade School. We went over the budget in detail on the 17<sup>th</sup> 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 1.45% or about an increase of \$65,659 compared to last year's expenditure increase of about 11% . The increase is due to the following proposed changes.

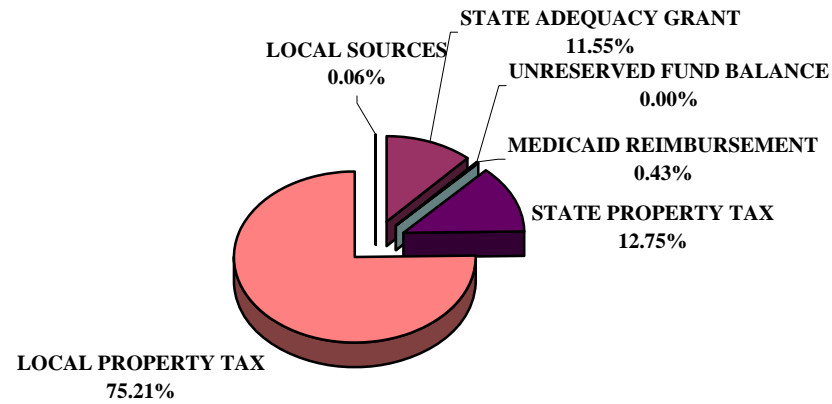
<u>DESCRIPTION</u>	<u>EXPLANATION</u>
<u>Salaries</u>	
Non-union Increase	0.0%
Teacher	0.5% Track Changes
Teacher	0.0% New CBA Warrant Article
Paraprofessional	0.0% New CBA Warrant Article
<u>Benefits</u>	
Health	17.5% Guaranteed Rates Due to Switching to New Health Insurance Provider
Dental	5.5% Guaranteed 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
<u>Regular Education</u>	
MS Regular Ed Tuition	(43,445) Decrease
HS Regular Ed Tuition	15,861 Increase
Print Media	10,641 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
<b>Total of Significant Budget Increases/(Decreases)</b>	<b>(26,766)</b>

We look forward to discussing the budget with you in more detail on January 16<sup>th</sup>. If you have any questions regarding this budget proposal prior to the scheduled meeting, please contact the Business Administrator.

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

	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2505</b>	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>			<b>Tax Rate</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budgeted</b>	<b>Diff \$</b>	<b>Diff %</b>	<b>Impact</b>
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%	
<b>TOTAL LOCAL SOURCES</b>	<b>12,933</b>	<b>18,600</b>	<b>7,891</b>	<b>11,679</b>	<b>6,141</b>	<b>8,162</b>	<b>7,004</b>	<b>16,597</b>	<b>2,900</b>	<b>2,900</b>	<b>0</b>	<b>0%</b>	
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%	
<b>TOTAL STATE ADEQUACY</b>	<b>517,546</b>	<b>528,775</b>	<b>525,207</b>	<b>446,426</b>	<b>446,426</b>	<b>468,747</b>	<b>468,747</b>	<b>468,747</b>	<b>539,059</b>	<b>539,059</b>	<b>0</b>	<b>0%</b>	
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%	
<b>TOTAL STATE REVENUE</b>	<b>15,057</b>	<b>6,865</b>	<b>0</b>	<b>0</b>	<b>3,411</b>	<b>9,556</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
Medicaid Reimbursement	20,172	18,535	23,074	21,756	31,995	22,396	20,000	30,319	20,000	20,000	0	0%	
<b>TOTAL FEDERAL REVENUE</b>	<b>20,172</b>	<b>18,535</b>	<b>23,074</b>	<b>21,756</b>	<b>31,995</b>	<b>22,396</b>	<b>20,000</b>	<b>30,319</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0%</b>	
<b>TOTAL REVENUE</b>	<b>565,707</b>	<b>572,775</b>	<b>556,172</b>	<b>479,861</b>	<b>487,973</b>	<b>508,861</b>	<b>495,751</b>	<b>515,663</b>	<b>561,959</b>	<b>561,959</b>	<b>0</b>	<b>0%</b>	
<b>UNRESERVED FUND BALANCE</b>	<b>64,095</b>	<b>92,652</b>	<b>125,211</b>	<b>99,569</b>	<b>19,723</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
<b>TOTAL TO OFFSET BUDGET</b>	<b>629,802</b>	<b>665,427</b>	<b>681,383</b>	<b>579,430</b>	<b>507,696</b>	<b>508,861</b>	<b>495,751</b>	<b>515,663</b>	<b>561,959</b>	<b>561,959</b>	<b>0</b>	<b>0%</b>	
<b>TOTAL BUDGET</b>		<b>2,749,879</b>	<b>2,941,631</b>	<b>3,308,269</b>	<b>3,595,253</b>	<b>3,816,985</b>	<b>4,195,539</b>	<b>4,051,772</b>	<b>4,601,513</b>	<b>4,667,172</b>	<b>65,659</b>	<b>1.43%</b>	0.23 per \$1,000
<b>NET LOCAL BUDGET</b>			<b>2,260,248</b>	<b>2,728,839</b>	<b>3,087,557</b>	<b>3,308,124</b>	<b>3,699,788</b>	<b>3,536,110</b>	<b>4,039,554</b>	<b>4,105,213</b>	<b>65,659</b>	<b>1.63%</b>	0.23
<b>STATE EDUCATION TAXES</b>			<b>600,285</b>	<b>598,597</b>	<b>652,407</b>	<b>616,788</b>	<b>595,041</b>	<b>595,041</b>	<b>595,041</b>	<b>595,041</b>	<b>0</b>	<b>0%</b>	
<b>LOCAL SCHOOL TAX EFFORT</b>			<b>1,659,963</b>	<b>2,163,221</b>	<b>2,447,376</b>	<b>2,692,002</b>	<b>3,030,407</b>	<b>3,030,407</b>	<b>3,444,513</b>	<b>3,510,172</b>			

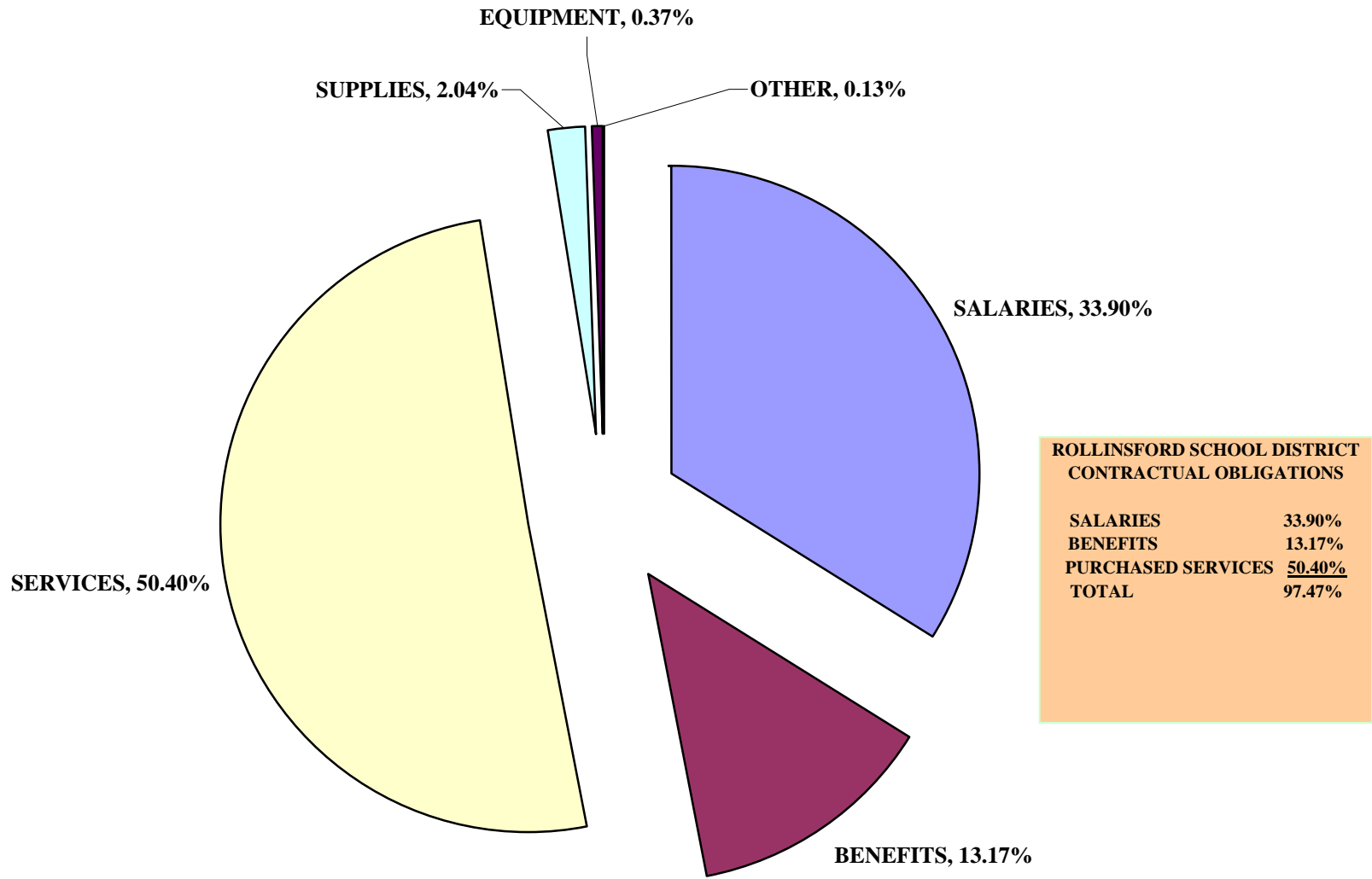
# ROLLINSFORD SCHOOL DISTRICT FISCAL YEAR 2010-2011 PROPOSED BUDGET REVENUE CHART



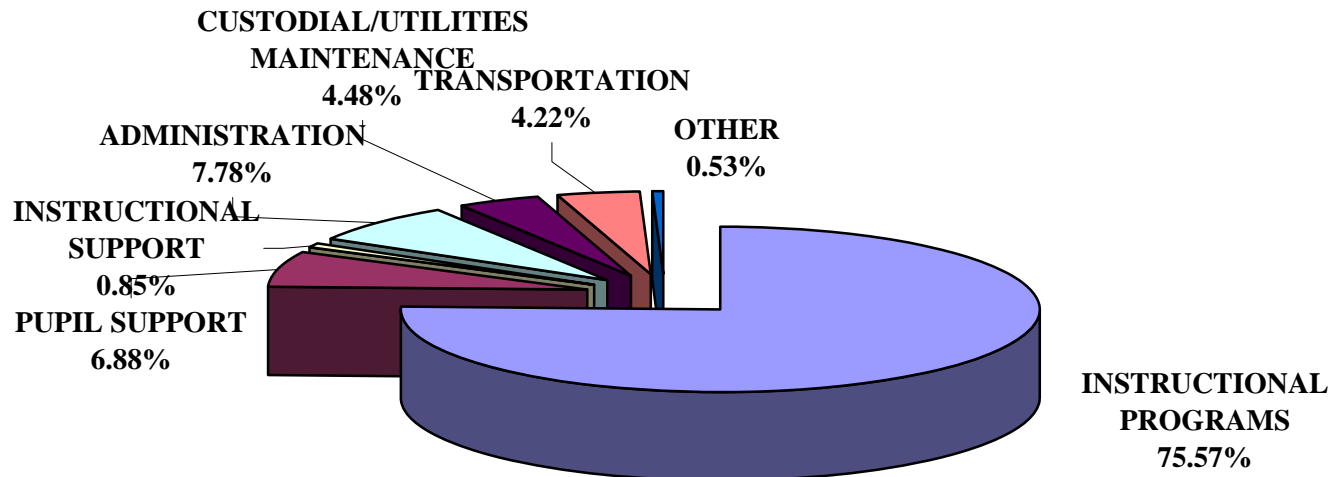
**ROLLINSFORD SCHOOL DISTRICT FISCAL YEAR 2010-2011  
PROPOSED BUDGET  
PROGRAM/OBJECT SUMMARY**

	100	200	300-500	600	700	800		% OF
	SALARIES	BENEFITS	SERVICES	SUPPLIES	EQUIPMENT	OTHER	TOTAL	BUDGET
<b>INSTRUCTIONAL PROGRAMS</b>								
1100 Regular Education	867,808	320,916	1,646,302	29,237	242	0	2,864,504	61.38%
1210 Special Education	334,064	97,276	204,197	3,170	13,430	0	652,136	13.97%
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%
<b>TOTAL</b>	<b>1,206,118</b>	<b>424,196</b>	<b>1,850,499</b>	<b>32,407</b>	<b>13,672</b>	<b>0</b>	<b>3,526,892</b>	<b>75.57%</b>
<b>PUPIL SUPPORT</b>								
2110 Attendance Services	0	0	40	0	0	0	40	0.00%
2120 Guidance Services	56,451	24,183	0	100	0	0	80,734	1.73%
2130 Health Services	47,419	22,601	0	435	425	0	70,880	1.52%
2150 Speech Services	59,272	29,085	13,860	325	0	0	102,542	2.20%
2160-90 Professional Services	0	0	67,028	0	0	0	67,028	1.44%
<b>TOTAL</b>	<b>163,142</b>	<b>75,868</b>	<b>80,928</b>	<b>860</b>	<b>425</b>	<b>0</b>	<b>321,224</b>	<b>6.88%</b>
<b>INSTRUCTIONAL SUPPORT</b>								
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	24,193	3,134	0	4,000	0	0	31,327	0.67%
<b>TOTAL</b>	<b>24,193</b>	<b>3,134</b>	<b>5,400</b>	<b>4,150</b>	<b>0</b>	<b>2,870</b>	<b>39,747</b>	<b>0.85%</b>
<b>ADMINISTRATION</b>								
2300 General Administration	5,995	899	187,443	1,070	0	3,043	198,450	4.25%
2400 School Administration	113,009	50,083	676	1,000	2	0	164,771	3.53%
<b>TOTAL</b>	<b>119,004</b>	<b>50,983</b>	<b>188,119</b>	<b>2,070</b>	<b>2</b>	<b>3,043</b>	<b>363,220</b>	<b>7.78%</b>
<b>CUSTODIAL/UTILITIES/MAINTENANCE</b>								
2620 Insurance	0	0	6,800	0	0	0	6,800	0.15%
2621 Custodial Services	69,547	35,915	0	6,500	1	0	111,962	2.40%
2622 Utilities	0	0	8,000	49,000	0	0	57,000	1.22%
2630-2640 Maintenance	0	0	15,279	0	3,200	0	18,479	0.40%
<b>TOTAL</b>	<b>69,547</b>	<b>35,915</b>	<b>30,079</b>	<b>55,500</b>	<b>3,201</b>	<b>0</b>	<b>194,241</b>	<b>4.16%</b>
<b>TRANSPORTATION</b>								
2700 Student Transportation	0	0	197,046	0	0	0	197,046	4.22%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>197,046</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>197,046</b>	<b>4.22%</b>
<b>OTHER</b>								
2900 Other Support Services	0	24,600	200	0	0	0	24,800	0.53%
5000 Other Outlays	0	0	0	0	0	1	1	0.00%
<b>TOTAL</b>	<b>0</b>	<b>24,600</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>24,801</b>	<b>0.53%</b>
<b>TOTAL SCHOOL DISTRICT BUDGET FY2011</b>	<b>1,582,004</b>	<b>614,696</b>	<b>2,352,271</b>	<b>94,987</b>	<b>17,300</b>	<b>5,914</b>	<b>4,667,172</b>	
<b>PERCENT OF TOTAL BUDGET</b>	<b>33.90%</b>	<b>13.17%</b>	<b>50.40%</b>	<b>2.04%</b>	<b>0.37%</b>	<b>0.13%</b>	<b>100.00%</b>	
<b>TOTAL SCHOOL DISTRICT BUDGET FY2010</b>	1,564,491	558,087	2,379,659	88,187	5,220	5,869	4,601,513	
Increase (Decrease)	17,513	56,609	(27,389)	6,800	12,080	45	65,659	

**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**

<b>FUND 10 - GENERAL FUND</b>																
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 %
<b>1100 Regular Education</b>																
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	175,489	17,681	11.20%
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	5,495	5,435	5,166	269	5,935	5,827	108	5,359	16,000	10,641	198.56%
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%
<b>Total 1100 Regular Education</b>		<b>1,696,062</b>	<b>1,843,749</b>	<b>2,015,002</b>	<b>2,121,702</b>	<b>2,090,504</b>	<b>2,316,318</b>	<b>2,315,160</b>	<b>1,158</b>	<b>2,521,114</b>	<b>2,533,633</b>	<b>(12,519)</b>	<b>2,834,502</b>	<b>2,864,504</b>	<b>30,002</b>	<b>1.06%</b>
<b>1210 Special Education</b>																
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	136,361	8,766	6.87%
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	40,194	36,245	3,949	40,194	42,959	2,765	6.88%
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	10,432	671	6.87%
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	10,936	2,055	23.14%
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	13,430	12,080	894.81%
<b>Total 1210 Special Education</b>		<b>313,176</b>	<b>335,381</b>	<b>349,514</b>	<b>508,079</b>	<b>501,155</b>	<b>523,417</b>	<b>500,925</b>	<b>22,492</b>	<b>543,618</b>	<b>429,246</b>	<b>114,372</b>	<b>657,517</b>	<b>652,136</b>	<b>(5,381)</b>	<b>-0.82%</b>
<b>1260 English as a Second Language (ESL)</b>																
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%
<b>Total 1260 English as a Second Language</b>		<b>3,115</b>	<b>2,782</b>	<b>3,082</b>	<b>4,298</b>	<b>2,356</b>	<b>4,533</b>	<b>1,007</b>	<b>3,526</b>	<b>4,669</b>	<b>1,318</b>	<b>3,351</b>	<b>7,777</b>	<b>7,801</b>	<b>24</b>	<b>0.31%</b>
<b>1400 Cocurricular/Athletics</b>																
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**

<b>FUND 10 - GENERAL FUND</b>																
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 %
<b>Total 1400 Cocurricular/Athletics</b>		<b>1,283</b>	<b>1,434</b>	<b>1,336</b>	<b>1,889</b>	<b>2,205</b>	<b>2,450</b>	<b>2,451</b>	<b>(1)</b>	<b>2,450</b>	<b>2,360</b>	<b>90</b>	<b>2,450</b>	<b>2,450</b>	<b>0</b>	<b>0.00%</b>
<b>2110 Attendance Services</b>																
10-2110-320-01	Attendance Services Contracted	0	0	0	40	0	40	0	40	40	0	40	40	40	0	0.00%
<b>Total 2110 Attendance Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>40</b>	<b>40</b>	<b>0</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>0</b>	<b>0.00%</b>
<b>2120 Guidance Services</b>																
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	18,782	500	2.73%
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%
<b>Total 2120 Guidance Services</b>		<b>26,258</b>	<b>29,966</b>	<b>49,768</b>	<b>57,189</b>	<b>55,706</b>	<b>62,256</b>	<b>55,486</b>	<b>6,770</b>	<b>74,968</b>	<b>74,389</b>	<b>579</b>	<b>80,249</b>	<b>80,734</b>	<b>485</b>	<b>0.60%</b>
<b>2130 Health Services</b>																
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	14,231	(495)	-3.36%
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%
<b>Total 2130 Health Services</b>		<b>35,566</b>	<b>39,425</b>	<b>45,378</b>	<b>45,196</b>	<b>52,209</b>	<b>54,435</b>	<b>59,328</b>	<b>(4,893)</b>	<b>64,451</b>	<b>63,080</b>	<b>1,371</b>	<b>68,691</b>	<b>70,880</b>	<b>2,189</b>	<b>3.19%</b>
<b>2150 Speech Services</b>																
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	18,782	500	2.73%
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%
<b>Total 2150 Speech Services</b>		<b>45,316</b>	<b>53,167</b>	<b>58,360</b>	<b>62,148</b>	<b>58,861</b>	<b>66,241</b>	<b>66,343</b>	<b>(102)</b>	<b>75,164</b>	<b>77,351</b>	<b>(2,187)</b>	<b>98,108</b>	<b>102,542</b>	<b>4,434</b>	<b>4.52%</b>
<b>2160-90 Professional Services</b>																
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%
<b>Total 2160-2190 Professional Services</b>		<b>30,190</b>	<b>33,156</b>	<b>48,107</b>	<b>47,962</b>	<b>44,077</b>	<b>52,758</b>	<b>27,208</b>	<b>25,550</b>	<b>58,035</b>	<b>40,103</b>	<b>17,932</b>	<b>63,837</b>	<b>67,028</b>	<b>3,191</b>	<b>5.00%</b>
<b>2210 Improvement of Instruction</b>																
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 Stratford 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%
<b>Total 2210 Improvement of Instruction</b>		<b>3,013</b>	<b>4,813</b>	<b>4,382</b>	<b>5,715</b>	<b>3,828</b>	<b>5,805</b>	<b>5,580</b>	<b>225</b>	<b>5,920</b>	<b>3,766</b>	<b>2,154</b>	<b>5,570</b>	<b>8,270</b>	<b>2,700</b>	<b>48.47%</b>
<b>2211 Curriculum Development</b>																
10-2211-644-01	Subscriptions & Books	150	100	0	150	0	150	150	0	150	0	150	150	150	0	0.00%
<b>Total 2211 Curriculum Development</b>		<b>150</b>	<b>100</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>0</b>	<b>0.00%</b>
<b>2222 Library Services</b>																
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	17,791	(11,186)	-38.60%
10-2222-211-01-11	Librarian Health Insurance	0	0	0	0	0	0	0	0	0	0	0	0	660	660	100.00%
10-2222-212-01-11	Librarian Dental Insurance	0	0	0	0	0	0	0	0	0	0	0	0	531	531	100.00%
10-2222-213-01-11	Librarian Life Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!
10-2222-214-01-11	Librarian Disability Insurance	0	0	0	0	0	0	0	0	0	0	0	0	62	62	100.00%
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	1,361	(856)	-38.61%
10-2222-220-01-22	Aide FICA	465	529	491	524	458	523	495	28	512	527	(15)	528	490	(38)	-7.24%

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

<b>FUND 10 - GENERAL FUND</b>																
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 %
10-2222-610-01	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%
<b>Total 2222 Library Services</b>		<b>38,636</b>	<b>40,300</b>	<b>46,559</b>	<b>42,122</b>	<b>41,045</b>	<b>44,344</b>	<b>43,263</b>	<b>1,081</b>	<b>45,201</b>	<b>45,175</b>	<b>26</b>	<b>42,649</b>	<b>31,327</b>	<b>(11,322)</b>	<b>-26.55%</b>
<b>2300 General Administration</b>																
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%
<b>Total 2300 General Administration</b>		<b>118,461</b>	<b>122,234</b>	<b>124,350</b>	<b>143,983</b>	<b>141,149</b>	<b>157,850</b>	<b>181,507</b>	<b>(23,656)</b>	<b>166,817</b>	<b>180,192</b>	<b>(13,375)</b>	<b>181,604</b>	<b>198,450</b>	<b>16,846</b>	<b>9.28%</b>
<b>2400 School Administration</b>																
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	31,498	7	0.02%
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	81,510	0	0.00%
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	9,147	918	11.15%
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	20,689	12,927	162.76%
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	352	0	0.03%
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	0	148	(148)	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	2,410	1	0.03%
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	6,236	(0)	-0.01%
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	2,885	22	0.78%
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	6,537	864	15.23%
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	0	600	(600)	750	0	750	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%
<b>Total 2400 School Administration</b>		<b>121,487</b>	<b>127,249</b>	<b>131,848</b>	<b>144,785</b>	<b>140,890</b>	<b>151,852</b>	<b>149,616</b>	<b>2,236</b>	<b>157,535</b>	<b>144,636</b>	<b>12,899</b>	<b>149,962</b>	<b>164,771</b>	<b>14,809</b>	<b>9.87%</b>
<b>2620 Insurance</b>																
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	6,800	1,694	33.18%
<b>Total 2620 Insurance</b>		<b>8,957</b>	<b>9,156</b>	<b>4,642</b>	<b>5,106</b>	<b>4,664</b>	<b>5,106</b>	<b>4,701</b>	<b>405</b>	<b>5,106</b>	<b>4,874</b>	<b>232</b>	<b>5,106</b>	<b>6,800</b>	<b>1,694</b>	<b>33.18%</b>
<b>2621 Custodial Services</b>																
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	64,906	6	0.01%
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	4,141	(1)	-0.03%
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	23,625	636	2.77%
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	4,965	0	0.01%
10-2621-220-01-32	Summer FICA	203	159	260	280	291	299	297	2	308	366	(58)	317	317	(0)	-0.07%
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	5,945	46	0.79%
10-2621-610-01	General Supplies	5,914	5,928	5,914	6,150	5,816	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%
<b>Total 2621 Custodial Services</b>		<b>77,299</b>	<b>82,362</b>	<b>94,352</b>	<b>98,097</b>	<b>93,860</b>	<b>103,908</b>	<b>102,815</b>	<b>1,093</b>	<b>108,784</b>	<b>112,385</b>	<b>-3,601</b>	<b>111,225</b>	<b>111,962</b>	<b>737</b>	<b>0.66%</b>
<b>2622 Utilities</b>																
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%

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

<b>FUND 10 - GENERAL FUND</b>																		
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 %		
10-2622-624-01	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%		
<b>Total 2622 Utilities</b>		<b>27,648</b>	<b>37,147</b>	<b>47,260</b>	<b>44,570</b>	<b>48,461</b>	<b>51,100</b>	<b>49,902</b>	<b>1,198</b>	<b>62,750</b>	<b>44,995</b>	<b>17,755</b>	<b>63,000</b>	<b>57,000</b>	<b>(6,000)</b>	<b>-9.52%</b>		
<b>2630-2640 Maintenance</b>																		
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%		
<b>Total 2630-40 Maintenance</b>		<b>32,884</b>	<b>14,806</b>	<b>113,507</b>	<b>77,394</b>	<b>85,648</b>	<b>36,736</b>	<b>29,243</b>	<b>7,493</b>	<b>19,400</b>	<b>24,299</b>	<b>-4,899</b>	<b>20,854</b>	<b>18,479</b>	<b>(2,375)</b>	<b>-11.39%</b>		
<b>2700 Student Transportation</b>																		
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%		
<b>Total 2700 Student Transportation</b>		<b>130,120</b>	<b>141,332</b>	<b>150,853</b>	<b>162,383</b>	<b>182,302</b>	<b>176,660</b>	<b>167,347</b>	<b>9,313</b>	<b>181,463</b>	<b>164,407</b>	<b>17,056</b>	<b>186,011</b>	<b>197,046</b>	<b>11,035</b>	<b>5.93%</b>		
<b>2900 Other Support Services</b>																		
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	8,600	2,390	38.49%		
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%		
<b>Total 2900 Other Support Services</b>		<b>33,894</b>	<b>13,830</b>	<b>10,109</b>	<b>15,888</b>	<b>15,318</b>	<b>17,176</b>	<b>22,007</b>	<b>(4,831)</b>	<b>57,903</b>	<b>55,566</b>	<b>2,337</b>	<b>22,210</b>	<b>24,800</b>	<b>2,590</b>	<b>11.66%</b>		
<b>5000 Other Outlays</b>																		
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%		
<b>Total 5000 Other Outlays</b>		<b>6,364</b>	<b>9,244</b>	<b>9,860</b>	<b>1</b>	<b>31,016</b>	<b>1</b>	<b>32,948</b>	<b>(32,947)</b>	<b>40,001</b>	<b>50,000</b>	<b>(9,999)</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0.00%</b>		
<b>PROPOSED GENERAL FUND BUDGET</b>		<b>2,749,879</b>	<b>2,941,631</b>	<b>3,308,269</b>	<b>3,588,697</b>	<b>3,595,253</b>	<b>3,833,137</b>	<b>3,816,985</b>	<b>16,152</b>	<b>4,195,539</b>	<b>4,051,772</b>	<b>143,767</b>	<b>4,601,513</b>	<b>4,667,172</b>	<b>65,659</b>	<b>1.43%</b>		
<b>PROPOSED TEACHERS CONTRACT</b>																		
<b>TOTAL SCHOOL BOARD PROPOSED BUDGET</b>							<b>3,833,137</b>			<b>4,195,539</b>			<b>4,601,513</b>	<b>4,667,172</b>	<b>65,659</b>	<b>1.43%</b>		
<b>PROPOSED BUDGET COMMITTEE RECOMMENDATIONS</b>																		
<b>PROPOSED BUDGET COMMITTEE RECOMMENDATIONS REGARDING TEACHER CONTRACT</b>																		
<b>TOTAL PROPOSED BUDGET AS RECOMMENDED BY BUDGET COMMITTEE AND SCHOOL BOARD</b>							<b>3,833,297</b>			<b>4,195,539</b>			<b>4,601,513</b>	<b>4,667,172</b>	<b>65,659</b>	<b>1.43%</b>		
															6,949	10.58%	Special Ed	
															(27,584)	-42.01%	Somersworth Tuition	
															9,386	14.30%	SAU 56	
<b>Summary Information Comparison</b>																		
							<b>FY08</b>			<b>FY09</b>			<b>FY 2010</b>	<b>FY 2011</b>				
	<b>Proposed Budget</b>	<b>PROPOSED GENERAL FUND BUDGET</b>					3,833,137				4,155,539			4,601,513	4,667,172			
	<b>Food Service</b>	<b>PROPOSED FOOD SERVICE BUDGET</b>					45,997				-			-	-			waiting for figures
	<b>Warrant Article</b>	<b>WARRANT ARTICLE</b>					3,879,134				4,155,539			4,601,513	4,667,172			
	<b>Other Warrant Articles</b>																	
	WA # 5	TEACHER CBA					0				0			0	0			
	WA#5 Cap. R	TO CAPITAL RESERVE					25,000				40,000			10,000	0			
	<b>Other Warrant A</b>	<b>WARRANTS</b>					<b>25,000</b>				<b>40,000</b>			<b>10,000</b>	<b>0</b>			
	<b>Totals:</b>						<b>3,904,134</b>			<b>4,195,539</b>			<b>4,611,513</b>	<b>4,667,172</b>				





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

<b>AIDES (1100)</b>	<b>Name</b>	<b>Current</b>	<b>Request</b>	<b>Hrs/Day</b>	<b>Days</b>	<b>Salary</b>	<b>FICA</b>	<b>Retirement</b>						
Building 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						
<b>TOTAL</b>						<b>39,653</b>	<b>3,033</b>	<b>1,775</b>				<b>39,653</b>	<b>4,808</b>	
<b>TUTORS (1100)</b>	<b>Name</b>	<b>Current</b>	<b>Request</b>	<b>Hrs/Day</b>	<b>Days</b>	<b>Salary</b>	<b>FICA</b>	<b>Retirement</b>						
Tutor	Lawton	16.05	16.05	7	170	19,100	1,461	1,750				19,100	3,211	
<b>SPED AIDE (1210)</b>	<b>Name</b>	<b>Current</b>	<b>Request</b>	<b>Hrs/Day</b>	<b>Days</b>	<b>Salary</b>	<b>FICA</b>	<b>Retirement</b>						
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					
						<b>25,971</b>	<b>1,987</b>	<b>-</b>				<b>25,971</b>	<b>1,987</b>	
<b>COACHES (1210)</b>	<b>Name</b>	<b>Current</b>	<b>Request</b>	<b>Hrs/Day</b>	<b>Days</b>	<b>Salary</b>	<b>FICA</b>	<b>Retirement</b>						
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						
<b>TOTAL</b>						<b>171,732</b>	<b>13,137</b>	<b>15,731</b>				<b>171,732</b>	<b>28,868</b>	
<b>ESL TUTOR</b>	<b>Name</b>	<b>Current</b>	<b>Request</b>	<b>Hrs/Day</b>	<b>Days</b>	<b>Salary</b>	<b>FICA</b>	<b>Retirement</b>						
ESL Tutor	Moores	11.59	11.59	1	180	2,086	160	0				2,086	160	
<b>LIBRARY AIDE (2222)</b>	<b>Name</b>	<b>Current</b>	<b>Request</b>	<b>Hrs/Day</b>	<b>Days</b>	<b>Salary</b>	<b>FICA</b>	<b>Retirement</b>						
Library Aide	Conroy	11.00	11.00	3	194	6,402	490	0						
<b>TOTAL</b>						<b>6,402</b>	<b>490</b>	<b>0</b>				<b>6,402</b>	<b>490</b>	
<b>CLERICAL (2400)</b>	<b>Name</b>	<b>Current</b>	<b>Request</b>	<b>Hrs/Day</b>	<b>Days</b>	<b>Salary</b>	<b>FICA</b>	<b>Retirement</b>	<b>Health</b>	<b>Dental</b>				
Clerical	Sheehy	18.42	18.42	7.5	228	31,498	2,410	2,885						
<b>TOTAL</b>						<b>31,498</b>	<b>2,410</b>	<b>2,885</b>	<b>9,147</b>	<b>531</b>		<b>31,498</b>	<b>14,973</b>	
<b>CUSTODIANS (2621)</b>	<b>Name</b>	<b>Current</b>	<b>Request</b>	<b>Hrs/Day</b>	<b>Days</b>	<b>Salary</b>	<b>FICA</b>	<b>Retirement</b>	<b>Health</b>	<b>Dental</b>				
Day Custodian	Thornton	16.81	16.81	8	261	35,099	2,685	3,215						
Night Custodian	Sprague	14.33	14.33	8	260	29,806	2,280	2,730						
<b>TOTAL</b>						<b>64,906</b>	<b>4,965</b>	<b>5,945</b>	<b>23,625</b>	<b>1,063</b>		<b>64,906</b>	<b>35,598</b>	
<b>Summer Custodian (2621-110-01-32)</b>														
Summer	Mulligan	12.86	\$ 12.86	7	46	4,141	317					4,141	317	
Non-Full Year Employees		\$ 0.75												
Retirement is 9.09% for Employees and 7.03% for Teachers & Principal														
<b>GRANT Funded:</b>														
<b>Title I Tutors</b>		<b>Current</b>	<b>Request</b>	<b>Hrs/Day</b>	<b>Days</b>	<b>Salary</b>	<b>FICA</b>	<b>Retirement</b>	<b>Health</b>	<b>Dental</b>				
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						
						<b>33,048</b>	<b>2,528</b>	<b>3,027</b>	<b>Benefits Only</b>				<b>5,555</b>	





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

	<b>Budgeted FY 2009-2010</b>	<b>BUDGET COMMITTEE AND SCHOOL BOARD PROPOSED Estimated FY 2010-2011</b>	
<b>Total Budget</b>	4,601,513	4,667,172	1.43%
<b>Estimated Revenue</b>	561,959	561,959	0.00%
<b>Raise From Taxes</b>	4,039,554	4,105,213	1.63%
<b>State Education Property Tax</b>	595,041	600,285	
<b>Local School Property Tax</b>	3,030,407	3,504,928	
<b>Tax Base - Local Assessed Value</b>	280,997,596	282,776,773	
<b>Expenditure Equal to \$1 on the tax rate</b>	280,998	282,777	
<b>Total Local School Tax Rate</b>	11.59	11.81	
<b>Total State Education Tax Rate</b>	2.12	2.13	
<b>Total School Tax Rate</b>	13.71	13.94	

<b>History of Rollinsford School Tax Rate</b>	<b>Rate</b>	<b>Difference</b>
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
<b>2010-11 Tax Rate Estimated</b>	<b>13.94</b>	<b>0.23</b>

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

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

**ROLLINSFORD SCHOOL DISTRICT  
PROPOSED BUDGET  
Fiscal Year 2010-2011**

**Total FY 2010 - 2011 Operating Budget 4,667,172**

FY 2010 - 2011 Operating Budget Increase/(Decrease)			Estimated Tax Impact
Default	Salaries	17,513	0.38%
Default	Benefits	56,608	1.21%
Default	Middle and High School Tuition	(27,584)	-0.59%
Default	Utilities	(6,000)	-0.13%
Default	Student Transportation	11,035	0.24%
Default	Special Education Supplies, Equipment, Services, Out-of-District Tuitions	(17,444)	-0.37%
Default	Contracted Services, Copiers, Testing Services	5,717	0.12%
Default	Liability Insurance	1,694	0.04%
Default	SAU Assessment	9,386	0.20%
Default	Operations/Maintenance Contracts	(2,375)	-0.05%
	Increase in cost of supplies, equipment, legal services, audit expense,	<u>17,108</u>	<u>0.37%</u>
Total FY 2010-2011 Operating Budget Increase		65,659	1.41%    0.23 per \$1,000

Current BY 2009 - 2010 Operating Budget as voted by the March 2009 Annual Meeting	\$    4,601,513		
Total FY 2010 - 2011 Default Increase	48,551	1.04%	0.17 per \$1,000
Total FY 2010 - 2011 Default Budget	<u>\$    4,650,064</u>		