

SCHOOL ADMINISTRATIVE UNIT #56

Fiscal Year
July 1, 2016 through June 30, 2017

SAU 56



**ROLLINSFORD/SOMERSWORTH
“Two Great Learning Communities”**

Approved Budget for FY 2017

Version 3

December 7, 2015

Table of Contents

<u>DESCRIPTION</u>	<u>PAGES</u>
Budget Highlights	01 - 04
Expenditure Detail	01 - 03
Section A – Assessment	
Section B – Revenue	
Section C – Personnel Detail	



SCHOOL ADMINISTRATIVE UNIT FIFTY SIX
Rollinsford School District – Somersworth School District
51 West High Street
Somersworth, NH 03878
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Date: December 07, 2015

To: SAU 56 Board

From: Jeni Mosca, Superintendent of Schools
Marie D'Agostino, Business Administrator

RE: SAU 56 Approved Fiscal Year 2016-2017 Budget – V3

Revenues:

The projected Fiscal Year 2016-2017 estimated revenue increase is approximately \$40,000 more than Fiscal Year 2015-2016, primarily due to FY 2016 use of \$125,000 Unreserved Fund Balance.

Expenditures:

The Fiscal Year 2016-2017 Proposed Budget total is \$1,168,188. The proposed expenditure change is approximately -2.64% or \$31,709 less than the Fiscal Year 2015-2016 Approved Budget. The change is due to the highlights indicated on the next pages 2 through 3.

Net Budget:

The estimated Fiscal Year 2016-2017 Net Budget decrease is approximately -9.16% primarily due to FY 2016 use of the \$125,000 Unreserved Fund Balance.

General Expenditure Items:

- Salary **increases** include **2.0%** for Certified Staff and **2.5%** for Support Staff.
- Health insurance **increase** due to changes in employee health participation and an **increase** of 11% over 2015-2016, using Schoolcare's ***Billing Rate*** which **does not include the Premium Holiday Credit**. Decrease due to changing to lower Consumer Driven Health Plan (CDHP) – Yellow Plan with out-of-pocket maximum (Medical & Prescription Drugs) - \$2,000/single person; \$4,000/2-person, family.
- Dental Insurance **did not increase** over FY 2015-2016 rates.
- Unemployment Insurance rates **no increase** over FY 2015-2016.

Salaries and Benefits:

- Salaries, FICA, Disability, Life and Retirement benefit **increases/ (decreases)** are primarily due to salary and health benefit changes.

Staff Support Services:

- Staff Support – Course Reimbursement - **increase** is based on adjustment to UNH course rates.
(10-2321-5241-00-00000) **Total Budget** \$ 120.00
\$ 16,800.00
- Staff Support – Travel - **increase** is based on adjustment to IRS Mileage rates.
(10-2321-5580-00-00000) **Total Budget** \$ 300.00
\$ 5,800.00
- Staff Support – SPED Travel - **increase** is based on adjustment to IRS Mileage rate.
(10-2321-5581-00-00000) **Total Budget** \$ 195.00
\$ 3,770.00
- Staff Support – Dues - **increase** is based on adjusted Professional Fees, Website Domain Subscription \$ 4,549.00
to actual cost. **Total Budget** \$ 13,232.00
(10-2321-5811-00-00000)

Other Support Services:

- Services – Audit is an estimated - **increase** \$ 1,000.00
(10-2322-5330-00-00000) **Total Budget** \$ 10,000.00
- Services – Software Support **increase** is on based actual cost. \$ 1,000.00
(10-2322-5341-00-00000) **Total Budget** \$ 16,500.00
- Services – New Computer Hardware - **increase** Adjusted based on estimated actual cost. \$ 900.00
(10-2322-5734-00-00000) **Total Budget** \$ 8,000.00

Operations:

- Operations – Contracted Services – **increase** is primarily due to new Admin/Website/E-Rate Support Services. \$ 7,400.00
(10-2323-5431-00-00000) **Total Budget** \$ 58,900.00
- Operations – Copier Purchase – **increase** due to reallocation of copier lease expenditure. \$ 6,000.00
(10-2323-5442-00-00000) **Total Budget** \$ 6,000.00
- Operations – Consumable Supplies – **increase** due to new Affordable Act Y/E reporting requirement. \$ 500.00
(10-2323-5612-00-00000) **Total Budget** \$ 3,000.00

Insurance:

- Insurance – Worker’s Compensation – **decrease** based on Primex proposal. (\$ 3,036.00)
(10-2324-5260-00-00000) **Total Budget** \$ 3,464.00

Custodial Salaries and Benefits:

- Salaries, FICA, Disability, Life and Retirement benefit **increases** are primarily due to Custodian hourly rate adjustment based on CBA and a 7.5 hour work week.

Utilities:

- Utilities – Telephone **decrease** is adjusted based estimated expenditures. (\$ 3,000.00)
(10-2622-5531-00-00000) **Total Budget** \$ 3,500.00

Insurance Property/Liability:

- Insurance – Property Liability– **increase** based on Primex proposal. \$ 3,865.00
(10-2690-5520-00-00000) **Total Budget** \$ 3,865.00

SAU #56
FY 2016-2017 Approved Budget Version 3

Report # 2574

Statement Code: V3

Account Number / Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Budget Variance
	7/1/2013 - 6/30/2014	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
10-2318-5330-00-00000 Legal Services	323.00	1,509.50	2,000.00	2,000.00	0.00
10-2320-5110-01-00000 Salaries - Certified	458,955.99	496,297.20	472,313.00	392,015.00	(80,298.00)
Notes: Decrease/Increase due to change/reduction in Certified staff. and proposed 2% Salary increase,					
10-2320-5110-02-00000 Salaries-Non Certified	207,102.38	215,604.24	220,917.00	228,057.00	7,140.00
Notes: Proposed 2.5% hourly rate increase.					
10-2320-5211-00-00000 Benefits - Health Insurance	38.40	827.98	0.00	0.00	0.00
10-2320-5211-01-00000 Health	83,221.00	81,799.00	88,602.00	107,987.00	19,385.00
Notes: Increase Due to Employee Health Participation & A Realized Decrease Due to Changing to the lower premium Consumer Driven Health Plan (CDHP) - Yellow Plan With Out of Pocket Maximum (Medical & Prescription Drugs) - \$2,000/person; \$4,000/2-person, family.					
10-2320-5211-02-00000 Health	56,046.00	48,339.14	59,588.00	75,291.00	15,703.00
Notes: Increase Due to Employee Health Participation & A Realized Decrease Due to Changing to the lower premium Consumer Driven Health Plan (CDHP) - Yellow Plan With Out of Pocket Maximum (Medical & Prescription Drugs) - \$2,000/person; \$4,000/2-person, family.					
10-2320-5212-00-00000 Benefits - Dental Insurance	0.00	599.04	0.00	0.00	0.00
10-2320-5212-01-00000 Dental	4,543.32	3,990.34	6,054.00	5,060.00	(994.00)
Notes: Decrease due to change in Certified staff.					
10-2320-5212-02-00000 Dental	2,838.24	2,590.74	4,501.00	4,501.00	0.00
10-2320-5213-00-00000 Benefits - Life Insurance	0.00	182.98	0.00	0.00	0.00
10-2320-5213-01-00000 Life	1,704.76	2,012.88	2,931.00	2,557.00	(374.00)
Notes: Decrease due to change in Certified staff. Decrease/Increase due to change/reduction in Certified staff. and proposed 2% Salary increase,					
10-2320-5213-02-00000 Life	591.36	754.24	1,060.00	1,096.00	36.00
Notes: Proposed 2.5% hourly rate increase.					
10-2320-5214-00-00000 Benefits - Disability Insurance	0.00	42.64	0.00	0.00	0.00
10-2320-5214-01-00000 Disability Ins	190.44	618.50	1,316.00	1,141.00	(175.00)
Notes: Decrease/Increase due to change/reduction in Certified staff. and proposed 2% Salary increase,					
10-2320-5214-02-00000 Disability Ins	395.84	502.76	862.00	889.00	27.00
Notes: Proposed 2.5% hourly rate increase.					
10-2320-5215-00-00000 Group Life Insurance	(955.68)	0.00	0.00	0.00	0.00
10-2320-5215-01-00000 Group Life	0.00	0.00	3,500.00	3,500.00	0.00
10-2320-5220-01-00000 FICA	34,350.48	36,932.11	36,132.00	29,989.00	(6,143.00)
Notes: Decrease/Increase due to change/reduction in Certified staff. and proposed 2% Salary increase,					
10-2320-5220-02-00000 FICA	14,976.05	15,525.64	16,900.00	17,446.00	546.00
Notes: Proposed 2.5% hourly rate increase.					
10-2320-5231-01-00000 NHRS	48,309.87	52,342.03	51,607.00	42,638.00	(8,969.00)
Notes: Decrease/Increase due to change/reduction in Certified staff. and proposed 2% Salary increase,					
10-2320-5231-02-00000 NHRS	21,677.73	21,804.90	24,808.00	25,413.00	605.00
Notes: Proposed 2.5% hourly rate increase.					
10-2321-5241-00-00000 Staff Support - Course Reimbursement	12,432.00	9,000.95	16,680.00	16,800.00	120.00
Notes: Adjusted to UNH Graduate & Under Graduate Rates.					
10-2321-5242-00-00000 Staff Support - Staff Development	2,593.00	6,459.49	5,900.00	5,900.00	0.00
10-2321-5580-00-00000 Staff Support - Travel	4,999.30	5,142.14	5,500.00	5,800.00	300.00
Notes: Adjusted to IRS Mileage Rate.					

SAU #56

FY 2016-2017 Approved Budget Version 3

Account Number / Description	FY 2014 Actual 7/1/2013 - 6/30/2014	FY 2015 Actual 7/1/2014 - 6/30/2015	FY 2016 Budget 7/1/2015 - 6/30/2016	FY 2017 Budget 7/1/2016 - 6/30/2017	Budget Variance
10-2321-5581-00-00000 Staff Support - SPED Travel Notes: Adjusted to IRS Mileage Rate.	2,775.61	2,392.53	3,575.00	3,770.00	195.00
10-2321-5582-00-00000 Staff Support - Conference Expenses	4,907.11	3,663.06	9,000.00	9,000.00	0.00
10-2321-5640-00-00000 Staff Support - Books/Subscriptions	1,240.83	352.37	950.00	950.00	0.00
10-2321-5811-00-00000 Staff Support - Dues Notes: Adjusted Professional Association Fees and Website Domain Subscription to Actual Cost.	7,415.29	10,209.99	8,683.00	13,232.00	4,549.00
10-2322-5110-00-00000 School Board Secretary Salary	2,250.00	2,250.00	2,250.00	2,250.00	0.00
10-2322-5220-00-00000 FICA-School Board Secretary	172.11	172.13	172.00	172.00	0.00
10-2322-5231-00-00000 Retirement-School Board Secretary	242.31	242.33	251.32	251.00	(0.32)
10-2322-5310-00-00000 Services - Meeting Expenses	6,176.50	5,353.60	5,399.68	5,400.00	0.32
10-2322-5330-00-00000 Services - Audit Notes: Adjusted Based on Estimated Actual Cost.	10,050.00	9,524.00	9,000.00	10,000.00	1,000.00
10-2322-5341-00-00000 Services - Software Support Notes: Adjusted Based on Estimated Actual Cost.	14,697.00	13,875.28	15,500.00	16,500.00	1,000.00
10-2322-5540-00-00000 Services - Advertisements	130.00	617.96	600.00	600.00	0.00
10-2322-5734-00-00000 Services - New Computer Hardware Notes: Adjusted Based on Estimated Actual Cost.	26,338.83	9,099.37	7,100.00	8,000.00	900.00
10-2322-5890-00-00000 Services - Bank Service Charges	3,212.10	4,743.30	4,000.00	4,000.00	0.00
10-2323-5431-00-00000 Operations - Contracted Services Notes: Increase is primarily due to the new Annual Admin/Website/E-Rate Support Services in the amount of \$11,600. and a Decrease Copier Lease Reallocation of \$6,000.	51,774.82	51,154.75	51,500.00	58,900.00	7,400.00
10-2323-5442-00-00000 Operations - Copier Purchase Notes: Increase Due to Reallocation of Copier Lease.	0.00	822.58	0.00	6,000.00	6,000.00
10-2323-5534-00-00000 Operations - Postage	6,756.39	6,039.14	6,500.00	6,500.00	0.00
10-2323-5610-00-00000 Operations - General Office Supplies	6,986.02	7,252.63	7,000.00	7,000.00	0.00
10-2323-5611-00-00000 Operations - Copy Supplies	1,476.58	1,682.32	2,700.00	2,700.00	0.00
10-2323-5612-00-00000 Operations - Consumable Supplies Notes: Increase Due to New Affordable Act Health Premium Year End Required Reporting Forms.	2,819.06	2,745.96	2,500.00	3,000.00	500.00
10-2324-5260-00-00000 Insurance - Workers Compensation Notes: Decrease Based in Primex Proposal.	4,839.37	5,183.80	6,500.00	3,464.00	(3,036.00)
10-2621-5110-00-00000 Custodial - Salaries Notes: Increase Custodian Hourly Rate Adjustment Based on CBA & a 7.5 hour work week.	6,295.25	6,262.94	5,357.00	7,047.00	1,690.00
10-2621-5220-00-00000 Custodial - FICA Notes: Increase Custodian Hourly Rate Adjustment Based on CBA & a 7.5 hour work wee	481.54	479.14	410.00	539.00	129.00
10-2621-5231-00-00000 Custodial - NH Retirement Notes: Increase Custodian Hourly Rate Adjustment Based on CBA & a 7.5 hour work wee	28.71	5.55	598.00	788.00	190.00
10-2621-5610-00-00000 Custodial - General Supplies	0.00	11.25	400.00	400.00	0.00
10-2622-5411-00-00000 Utilities - Water/Sewer	616.78	675.14	780.00	780.00	0.00
10-2622-5531-00-00000 Utilities - Telephone Notes: Decrease Adjustment Based on Estimated Utilization.	3,170.77	3,141.87	6,500.00	3,500.00	(3,000.00)
10-2622-5621-00-00000 Utilities - Propane Gas	5,439.52	4,737.76	5,000.00	5,000.00	0.00
10-2622-5622-00-00000 Utilities - Electricity	5,346.95	5,840.44	6,500.00	6,500.00	0.00

SAU #56
FY 2016-2017 Approved Budget Version 3

Report # 2574

Account Number / Description	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	Budget Variance
	7/1/2013 - 6/30/2014	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
10-2640-5431-00-00000 Maintenance - Plant Services	2,141.00	26,810.60	3,000.00	3,000.00	0.00
10-2640-5432-00-00000 Maintenance - Equipment Repairs	916.15	2,507.35	1,000.00	1,000.00	0.00
10-2640-5610-00-00000 Maintenance - General Supplies	0.00	11.46	0.00	0.00	0.00
10-2640-5739-00-00000 Maintenance - New Equipment	2,927.00	1,493.90	3,000.00	3,000.00	0.00
10-2690-5520-00-00000 Insurance - Property/Liability	0.00	0.00	0.00	3,865.00	3,865.00
Notes: Increase Due to Primex Proposal.					
10-2900-5110-00-00000 Other - Vacation/Sick Day Buybac	0.00	3,424.65	0.00	0.00	0.00
10-2990-5002-00-00000 Other - Contingency	706.60	111.87	3,000.00	3,000.00	0.00
GRAND TOTAL	\$1,136,663.68	\$1,195,769.46	\$1,199,897.00	\$1,168,188.00	\$(31,709.00)

**SAU 56 FY 2016-2017
APPROVED BUDGET
ASSESSMENT**

FY 2016-2017 Assessment:	Total Budget	\$1,168,188
	Less Estimated Revenues	\$173,770
	Net Assessment	\$994,418

RSA 194-C:9

Assessment: Based on 50% Equalized Valuation (no utilities), 50% Average Daily Membership in Attendance

	Equalized Valuation 2014-2015	ADM - A 2014-2015	Equalized Valuation Percent	ADM - A Percent	Combined Percent	Assessment
Rollinsford	\$249,095,949	156.8	23.05%	8.66%	15.86%	\$157,674
Somersworth	\$831,725,313	1,652.7	76.95%	91.34%	84.14%	\$836,744
Total	\$1,080,821,262	1,809.5				\$994,418

Last Year

FY 2015-2016 Assessment:	Total Budget	\$1,228,508
	Less Budgeted Revenues	\$133,770
	Net Assessment	\$1,094,738

	Equalized Valuation 2013-2014	ADM - A 2013-2014	Equalized Valuation Percent	ADM - A Percent	Combined Percent	Assessment
Rollinsford	\$226,317,886	176.3	21.47%	9.53%	15.50%	\$169,682
Somersworth	\$827,821,317	1,673.5	78.53%	90.47%	84.50%	\$925,056
Total	\$1,054,139,203	1,849.8				\$1,094,738

Comparison FY 2016 to FY 2017 Approved Assessment

	2013-2014	2014-2015	% Change	\$ Change
Assessment - Rollinsford	\$169,682	\$157,674	-7.08%	(\$12,008)
Assessment - Somersworth	\$925,056	\$836,744	-9.55%	(\$88,312)
Assessment - Total	\$1,094,738	\$994,418	-9.16%	(\$100,320)

Source of Equalized Valuations - DRA Website

**SAU 56 FY 2016-2017 APPROVED BUDGET
ESTIMATED REVENUES**

Prog	Description	FY2011 Received	FY2012 Received	FY2013 Received	FY2014 Received	FY2015 Received	FY2016 Budget	FY2017 Budget
1200	Indirect Cost (see below)	41,724	84,285	50,770	60,941	81,299	48,740	48,740
1500	Interest	85	152	72	26	36	30	30
1501	Worker's Comp Reimbursement	0	0	0	0	0	0	0
1901	Miscellaneous	42	513	101	3,732	0	0	0
1930	Sale of Fixed Asset	0	0	0	0	0	0	0
	<i>Sale of SAU Copier to Hilltop Elementary School FY02</i>							
3901	Miscellaneous - State Retirement	0	323	0	0	0	0	0
5210	Use of Unreserved Fund Balance	0	0	0	0	11,697	85,000	125,000
	<i>June 30, 2008 Fund Balance \$80,423 (audited)</i>							
	<i>June 30, 2009 Fund Balance \$81,808 (audited)</i>							
	<i>June 30, 2010 Fund Balance \$159,191 (audited)</i>							
	<i>June 30, 2011 Fund Balance \$140,545 (audited)</i>							
	<i>June 30, 2012 Fund Balance \$283,845 (audited)</i>							
	<i>June 30, 2013 Fund Balance \$325,688.03 (audited)</i>							
	<i>June 30, 2014 Fund Balance \$356,410.59 (audited)</i>							
	<i>June 30, 2015 Fund Balance \$344,361.30 (unaudited - estimate)</i>							
TOTAL		41,852	85,274	50,943	64,699	93,033	133,770	173,770

Detail of Indirect Cost Revenues:

FY 2017 GRANTS

Entity	Grant Title	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Estimate	FY2017 Estimate
RSD	RGS - Tech Mini Grant	45	0	0	0	0	0	0
RSD	Title I - RGS ARRA	0	0	0	0	0	0	0
RSD	Title I - RGS Reading	527	437	1,151	1,427	664	1,200	1,200
RSD	Title II - RGS	0	421	424	642	246	500	500
RSD	RGS - SINI	0	0	0	285	0	0	0
SAU	IDEA	8,165	17,849	9,460	21,074	16,972	15,000	15,000
SAU	IDEA ARRA	3,805	13,343	0	0	0	0	0
SAU	Pre School	387	439	420	0	0	0	0
SSD	Eastern Region Partnership (FA)	3,913	3,345	0	0	0	0	0
SSD	Idlehurst AYP	0	0	0	1,182	0	1,000	1,000
SSD	Idlehurst Priority	386	350	383	0	767	0	0
SSD	Maple Wood AYP	0	0	0	39	0	40	40
SSD	Maple Wood SINI	260	451	366	0	0	0	0
SSD	Middle School Priority	0	0	0	1,122	721	1,000	1,000
SSD	Middle School SINI	132	660	310	0	0	0	0
SSD	Perkins Vocational	2,727	2,030	1,546	2,250	4,604	2,000	2,000
SSD	Tech Mini Grant	12	0	0	0	0	0	0
SSD	Title ID - Drop Out Prevention	382	282	1,535	2,997	1,461	2,000	2,000
SSD	Title I	10,441	27,260	22,422	16,293	36,162	15,000	15,000
SSD	Title I Priority	0	0	0	1,244	3,452	1,000	1,000
SSD	Title I - ARRA	4,717	7,266	0	0	0	0	0
SSD	Title II A	2,165	7,138	5,774	4,460	5,950	4,000	4,000
SSD	Title II D 21st Century Model	2,450	2,743	0	7,785	0	6,000	6,000
SSD	Title II D ARRA	1,108	270	0	0	0	0	0
SSD	Idlehurst Summer Summit	0	0	138	0	0	0	0
SSD	Middle School Summer Summit	0	0	138	0	0	0	0
SSD	21st Century Grant	0	0	6,653	0	9,839	0	0
SSD	ESOL	104	0	49	141	463	0	0
Indirect Cost Actual and Projection		41,724	84,285	50,770	60,941	81,299	48,740	48,740

