

**SCHOOL ADMINISTRATIVE UNIT
#56**

Fiscal Year
July 1, 2014 through June 30, 2015

SAU 56



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

Proposed Budget for FY 2015

Version 2

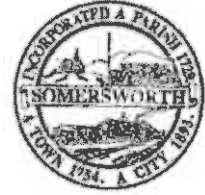
November 18, 2013

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SCHOOL ADMINISTRATIVE UNIT FIFTY SIX
Rollinsford School District – Somersworth School District
51 West High Street
Somersworth, NH 03878
(603) 692-4450 • Fax (603)692-9100



Date: November 18, 2013

To: SAU56 Board

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

RE: SAU 56 Proposed Fiscal Year 2014-2015 Budget – V2

Revenues:

The projected Fiscal Year 2014-2015 estimated revenue increase is approximately \$46,963 more than Fiscal Year 2013-2014, primarily due to FY 2015 use of Unreserved Fund Balance.

Expenditures:

The Fiscal Year 2014-2015 Proposed Budget total is \$1,237,258. The proposed expenditure change is approximately 3.95% or \$46,963 more than the Fiscal Year 2013-2014 Approved Budget. The change is due to the highlights indicated on the next pages 2 and 3.

Net Budget:

The estimated Fiscal Year 2014-2015 Net Budget is approximately 0% primarily due to the use of Unreserved Fund Balance.

General Expenditure Items:

- Salary increase 3%.
- Retirement rates are the same as 2013-2014 for teachers at 14.16% of wages and support staff 10.77%.
- Medical Insurance increase is .8% over 2013-2014 rates.
- Employee additional contribution:
From: Single 90%, 2-Person & Family 82%
To: Single 90%, 2-Person & Family 80%
- Dental Insurance did not increase over 2013-2014 rates.
- Worker's Compensation Insurance did not increase over 2013-2014 rates.
- Unemployment Insurance did not increase over 2013-2014 rates.

Salaries and Benefits:

- Salaries, FICA, Disability, Life and Retirement benefit increases are primarily due to salary and health benefit changes.

Staff Support Services:

- Staff Support – Dues is based on increase \$ 151.00
in association dues.
(10-2321-5811-00-00000)

Other Support Services:

- Services – New Computer Hardware – a decrease (\$26,675.00).
are primarily due to a decrease in the following FY 2014 budgeted items:
 1. Website Design (\$10,000)
 2. Board iPads (\$ 5,000)
 3. Network Switch Upgrades (\$ 4,000)
 4. Upgrade Telephone System (\$ 7,675)(10-2322-5734-00-00000)

Equipment Maintenance:

- Operations – Equipment Maintenance – are primarily due to the following increases: \$ 2,000.00.
 1. BackBay Technology Services \$ 800
 2. Annual Website Support \$ 1,200(10-2323-5431-00-00000)

Utilities:

- Utilities – Telephone decrease is adjusted based on actual expenditures. (\$ 1,000.00)
(10-2622-5531-00-00000)

Maintenance – Plant Services:

- Maintenance – Plant Services increase due to replacing the existing flooring. \$23,881.00
(10-2640-5431-00-00000)

Property/Liability Insurance:

- Insurance – Property/Liability decrease is adjusted based on actual expenditures. (\$ 1,208.00)
(10-2690-5520-00-00000)

SAU #56

FY 2014-2015 Budget Version 2

Report # 1086

Statement Code: V2

Account Number / Description	FY2012 Actual 7/1/2011 - 6/30/2012	FY2013 Actual 7/1/2012 - 6/30/2013	FY2014 Budget 7/1/2013 - 6/30/2014	FY2015 Budget 7/1/2014 - 6/30/2015	Budget Variance
10 General Fund					
2318 Legal Services					
10-2318-5330-00-00000 Legal Services	533.00	2,021.18	2,000.00	2,000.00	0.00
TOTAL 2318 Legal Services	\$533.00	\$2,021.18	\$2,000.00	\$2,000.00	\$0.00
2320 Salaries & Benefits					
10-2320-5110-01-00000 Salaries - Certified	416,500.27	439,505.00	458,556.00	472,313.00	13,757.00
10-2320-5110-02-00000 Salaries-Non Certified	197,643.72	203,925.35	206,217.00	216,541.00	10,324.00
10-2320-5211-00-00000 Benefits - Health Insurance	0.00	2,721.67	0.00	0.00	0.00
10-2320-5211-01-00000 Health	111,254.99	88,502.26	83,221.00	81,779.00	(1,442.00)
10-2320-5211-02-00000 Health	0.00	54,492.72	56,046.00	74,259.00	18,213.00
10-2320-5212-00-00000 Benefits - Dental Insurance	0.00	87.02	0.00	0.00	0.00
10-2320-5212-01-00000 Dental	5,241.05	4,157.02	5,766.00	6,054.00	288.00
10-2320-5212-02-00000 Dental	0.00	2,570.70	3,341.00	4,501.00	1,160.00
10-2320-5213-00-00000 Benefits - Life Insurance	0.00	1,666.41	0.00	0.00	0.00
10-2320-5213-01-00000 Life	2,575.96	408.94	2,827.00	2,912.00	85.00
10-2320-5213-02-00000 Life	0.00	171.84	990.00	1,039.00	49.00
10-2320-5214-00-00000 Benefits - Disability Insurance	0.00	814.76	0.00	0.00	0.00
10-2320-5214-01-00000 Disability Ins	1,248.44	209.34	1,316.00	1,316.00	0.00
10-2320-5214-02-00000 Disability Ins	0.00	115.65	804.00	845.00	41.00
10-2320-5215-00-00000 Group Life Insurance	0.00	3,320.62	0.00	0.00	0.00
10-2320-5215-01-00000 Group Life	2,761.26	0.00	1,500.00	3,500.00	2,000.00
10-2320-5220-01-00000 FICA	61,386.98	33,743.89	35,080.00	36,132.00	1,052.00
10-2320-5220-02-00000 FICA	0.00	14,902.59	15,776.00	16,565.00	789.00
10-2320-5231-00-00000 Benefits - NH Retirement	0.00	(166.87)	0.00	0.00	0.00
10-2320-5231-01-00000 NHRS	54,458.42	38,385.12	48,309.00	49,759.00	1,450.00
10-2320-5231-02-00000 NHRS	0.00	16,763.90	22,444.00	23,492.00	1,048.00
TOTAL 2320 Salaries & Benefits	\$853,071.09	\$906,297.93	\$942,193.00	\$991,007.00	\$48,814.00
2321 Staff Support Services					
10-2321-5241-00-00000 Staff Support - Course Reimbursement	10,605.00	14,865.00	20,600.00	20,600.00	0.00
10-2321-5242-00-00000 Staff Support - Staff Development	4,082.00	4,079.79	6,900.00	6,900.00	0.00
10-2321-5580-00-00000 Staff Support - Travel	5,523.61	7,413.38	5,500.00	5,500.00	0.00
10-2321-5581-00-00000 Staff Support - SPED Travel	3,928.65	1,762.22	3,575.00	3,575.00	0.00
10-2321-5582-00-00000 Staff Support - Conference Expenses	7,578.59	6,913.80	9,400.00	9,400.00	0.00
10-2321-5640-00-00000 Staff Support - Books/Subscriptions	143.00	913.00	390.00	390.00	0.00
10-2321-5811-00-00000 Staff Support - Dues	5,444.57	6,027.27	8,532.00	8,683.00	151.00
Notes: Increase in Association Dues					
TOTAL 2321 Staff Support Services	\$37,305.42	\$41,974.46	\$54,897.00	\$55,048.00	\$151.00
2322 Other Support Services					
10-2322-5110-00-00000 School Board Secretary Salary	0.00	225.00	2,250.00	2,250.00	0.00
10-2322-5220-00-00000 FICA-School Board Secretary	0.00	103.26	172.00	172.00	0.00
10-2322-5231-00-00000 Retirement-School Board Secretary	0.00	118.80	242.00	242.00	0.00

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Account Number / Description	FY2012 Actual 7/1/2011 - 6/30/2012	FY2013 Actual 7/1/2012 - 6/30/2013	FY2014 Budget 7/1/2013 - 6/30/2014	FY2015 Budget 7/1/2014 - 6/30/2015	Budget Variance
10-2322-5310-00-00000 Services - Meeting Expenses	7,573.29	6,554.74	7,400.00	7,400.00	0.00
10-2322-5330-00-00000 Services - Audit	5,250.00	9,332.50	8,500.00	8,500.00	0.00
10-2322-5341-00-00000 Services - Software Support	11,516.94	13,238.25	16,500.00	16,500.00	0.00
10-2322-5540-00-00000 Services - Advertisements	265.65	144.90	1,400.00	1,400.00	0.00
10-2322-5734-00-00000 Services - New Computer Hardware	3,728.03	1,587.04	33,775.00	7,100.00	(26,675.00)
Notes: Less FY 2014 Budgeted Items:					
\$10,000 Website Design					
\$ 5,000 Board iPads					
\$ 4,000 Network Switch Upgrades					
\$ 7,675 Upgrade Telephone System					
10-2322-5890-00-00000 Services - Bank Service Charges	3,167.65	3,361.88	4,000.00	4,000.00	0.00
TOTAL 2322 Other Support Services	\$31,501.56	\$34,666.37	\$74,239.00	\$47,564.00	\$(26,675.00)
2323 Operations - Equipment Maintenance					
10-2323-5431-00-00000 Operations - Equipment Maintenance	47,786.51	48,709.13	49,270.00	51,270.00	2,000.00
Notes: Increase in:					
\$ 800 Remote Technology Services					
\$ 1,200 Annual Website Support					
10-2323-5534-00-00000 Operations - Postage	5,786.33	6,195.75	6,200.00	6,200.00	0.00
10-2323-5610-00-00000 Operations - General Office Supplies	9,515.24	7,233.96	7,000.00	7,000.00	0.00
10-2323-5611-00-00000 Operations - Copy Supplies	630.00	2,515.41	2,700.00	2,700.00	0.00
10-2323-5612-00-00000 Operations - Consumable Supplies	3,172.71	2,492.53	2,500.00	2,500.00	0.00
TOTAL 2323 Operations - Equipment Maintenance	\$66,890.79	\$67,146.78	\$67,670.00	\$69,670.00	\$2,000.00
2324 Insurance					
10-2324-5260-00-00000 Insurance - Workers Compensation	6,635.17	6,144.04	6,500.00	6,500.00	0.00
10-2324-5520-00-00000 Insurance - Errors/Omissions	0.00	0.00	115.00	115.00	0.00
TOTAL 2324 Insurance	\$6,635.17	\$6,144.04	\$6,615.00	\$6,615.00	\$0.00
2621 Custodial Services					
10-2621-5110-00-00000 Custodial - Salaries	5,358.73	5,175.75	8,928.00	8,928.00	0.00
10-2621-5220-00-00000 Custodial - FICA	409.97	395.90	683.00	683.00	0.00
10-2621-5231-00-00000 Custodial - NH Retirement	104.25	0.00	962.00	962.00	0.00
10-2621-5610-00-00000 Custodial - General Supplies	590.41	0.00	400.00	400.00	0.00
TOTAL 2621 Custodial Services	\$6,463.36	\$5,571.65	\$10,973.00	\$10,973.00	\$0.00
2622 Utilities					
10-2622-5411-00-00000 Utilities - Water/Sewer	536.93	1,259.47	1,000.00	1,000.00	0.00
10-2622-5531-00-00000 Utilities - Telephone	6,496.79	4,613.47	8,000.00	7,000.00	(1,000.00)
Notes: Adjusted based on actual.					
10-2622-5621-00-00000 Utilities - Propane Gas	4,437.66	4,400.74	3,500.00	3,500.00	0.00
10-2622-5622-00-00000 Utilities - Electricity	6,116.98	6,009.33	7,500.00	7,500.00	0.00
TOTAL 2622 Utilities	\$17,588.36	\$16,283.01	\$20,000.00	\$19,000.00	\$(1,000.00)
2640 Maintenance - Plant Services					
10-2640-5431-00-00000 Maintenance - Plant Services	625.50	6,748.40	2,500.00	26,381.00	23,881.00
Notes: Increase due to replacing existing flooring.					

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10-2640-5432-00-00000 Maintenance - Equipment Repairs	270.00	15,178.00	1,000.00	1,000.00	0.00
10-2640-5739-00-00000 Maintenance - New Equipment	2,541.92	2,721.84	3,000.00	3,000.00	0.00
TOTAL 2640 Maintenance - Plant Services	\$3,437.42	\$24,648.24	\$6,500.00	\$30,381.00	\$23,881.00
2690 Property/Liability Insurance					
10-2690-5520-00-00000 Insurance - Property/Liability	0.00	0.00	208.00	0.00	(208.00)
Notes: Adjusted based on actual.					
TOTAL 2690 Property/Liability Insurance	\$0.00	\$0.00	\$208.00	\$0.00	\$(208.00)
2990 Other - Contingency					
10-2990-5001-00-00000 Other - Contingency Accounting S	21,283.32	2,222.00	0.00	0.00	0.00
10-2990-5002-00-00000 Other - Contingency	0.00	0.00	5,000.00	5,000.00	0.00
TOTAL 2990 Other - Contingency	\$21,283.32	\$2,222.00	\$5,000.00	\$5,000.00	\$0.00
TOTAL 10 General Fund	\$1,044,709.49	\$1,106,975.66	\$1,190,295.00	\$1,237,258.00	\$46,963.00
GRAND TOTAL	\$1,044,709.49	\$1,106,975.66	\$1,190,295.00	\$1,237,258.00	\$46,963.00

**SAU 56 FY 2014-2015
APPROVED BUDGET
ASSESSMENT**

FY 2014-2015 Assessment:	Total Budget	\$1,237,258
	Less Estimated Revenues	\$134,521
	Net Assessment	\$1,102,737

RSA 194-C:9

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

	Equalized Valuation 2012-2013	ADM - A 2012-2013	Equalized Valuation Percent	ADM - A Percent	Combined Percent	Assessment
Rollinsford	\$230,033,748	176.8	22.51%	9.59%	16.05%	\$177,001
Somersworth	\$791,684,793	1,667.2	77.49%	90.41%	83.95%	\$925,735
Total	\$1,021,718,541	1,844.0				\$1,102,737

Last Year

FY 2013-2014 Assessment:	Total Budget	\$1,190,295
	Less Budgeted Revenues	\$87,558
	Net Assessment	\$1,102,737

	Equalized Valuation 2011-2012	ADM - A 2011-2012	Equalized Valuation Percent	ADM - A Percent	Combined Percent	Assessment
Rollinsford	\$247,222,010	184.6	23.69%	9.87%	16.78%	\$185,073
Somersworth	\$796,151,549	1,685.4	76.31%	90.13%	83.22%	\$917,664
Total	\$1,043,373,559	1,870.0				\$1,102,737

Comparison FY 2013 to FY 2014 Approved Assessment

	2012-2013	2013-2014	% Change	\$ Change
Assessment - Rollinsford	\$185,073	\$177,001	-4.36%	(\$8,071)
Assessment - Somersworth	\$917,664	\$925,735	0.88%	\$8,071
Assessment - Total	\$1,102,737	\$1,102,737	0.00%	(\$0)

Source of Equalized Valuations - DRA Website

**SAU 56 FY 2014-2015 APPROVED BUDGET
ESTIMATED REVENUES**

Prog	Description	FY2011 Received	FY2012 Received	FY2013 Received	FY2014 Budget	FY2015 Budget
1200	Indirect Cost (see below)	41,724	84,285	50,770	35,300	42,700
1500	Interest	85	152	72	100	100
1501	Worker's Comp Reimbursement	0	0	0	0	0
1901	Miscellaneous	42	513	101	0	0
1930	Sale of Fixed Asset	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
5210	Use of Unreserved Fund Balance	0	0	0	52,158	91,721
	<i>June 30, 2003 Fund Balance \$50,728 (audited)</i>					
	<i>Use of Unreserved Fund Balance in the 2003-2004 Budget - \$13,000</i>					
	<i>FY 2003-2004 Fiscal Year Addition to Fund Balance - \$17,197</i>					
	<i>June 30, 2004 Fund Balance \$54,925 (estimated)</i>					
	<i>\$10,000 Budgeted in 2004-2005 for Pre-Payment of Retirement Expense + \$44,796 from Fund Balance</i>					
	<i>June 30, 2007 Fund Balance \$60,227 (audited)</i>					
	<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 \$331,392 (estimated)</i>					
TOTAL		41,852	85,274	50,943	87,558	134,521

Detail of Indirect Cost Revenues:

FY 2015 GRANTS		FY2011	FY2012	FY2013	FY2014	FY2015
Entity	Grant Title	Actual	Actual	Actual	Estimate	Estimate
RSD	RGS - Tech Mini Grant	45	0	0	0	0
RSD	Title I - RGS Reading	527	437	1,151	900	900
RSD	Title II - RGS	0	421	424	400	400
SAU	IDEA	8,165	17,849	9,460	11,000	9,500
SAU	IDEA ARRA	3,805	13,343	0	0	0
SAU	Pre School	387	439	420	0	400
SSD	Eastern Region Partnership (FA)	3,913	3,345	0	0	0
SSD	Idlehurst SINI	386	350	383	0	0
SSD	Maple Wood SINI	260	451	366	0	0
SSD	Middle School SINI	132	660	310	0	0
SSD	Perkins Vocational	2,727	2,030	1,546	2,000	1,500
SSD	Tech Mini Grant	12	0	0	0	0
SSD	Title 1D - Drop Out Prevention	382	282	1,535	1,000	1,000
SSD	Title I	10,441	27,260	22,422	15,000	18,000
SSD	Title I - ARRA	4,717	7,266	0	0	0
SSD	Title II A	2,165	7,138	5,774	5,000	5,000
SSD	Title II D 21st Century Model	2,450	2,743	0	0	0
SSD	Title II D ARRA	1,108	270	0	0	0
SSD	Idlehurst Summer Summit	0	0	138	0	0
SSD	Middle School Summer Summit	0	0	138	0	0
SSD	21st Century Grant	0	0	6,653	0	6,000
SSD	ESOL	104	0	49	0	0
Indirect Cost Actual and Projection		41,724	84,285	50,770	35,300	42,700

SAU 56 FY 2014-2015 APPROVED BUDGET
PERSONNEL DETAIL

DOH	Current	FY2015	Health/Dent	Health	Life	Disability	Dental	RETIREMENT		FICA	Benefit	Total	Compensation
								LTD	FICA				
								10.77%	7.65%				
	Salary	Salary						Retire					
	3.0%	3.0%											
Proposed Increase													
Superintendent	118,000	121,540											
Assistant Superintendent	98,983	101,950											
Business Administrator	87,040	89,650											
SPED Director	83,533	86,080											
Technology Integrator	61,000	62,850											
Grant Coordinator	10,000	10,300											
School Psychologist	0	0											
School Psychologist	0	0											
Special Education Liaison	0	0											
Contingency	0	0											
Certified Total	458,456	473,311											
Secretary to Sup/Asst Supl	40,034	41,210											
HR and Payroll	38,045	39,180											
Acct Assis/Federal Funds	45,182	46,530											
SPED Secretary	36,758	40,080											
Data Entry	19,666	20,250											
Disability Payment	0	0											
Receptionist/HR Asst	26,890	29,340											
Non-Certified Total	266,254	216,541											
All Personnel	664,810	689,854											
Current Salary	17,170	17,170											
Current Salary	8,928	8,928											
Costodian	0	0											
Osteodian Salary and Benefits	0	0											
HEALTH INSURANCE	1,034	1,034											
SCHOOLCARE - Increase .8%													
\$20 Office Co-Pay													
SAU pays 90% single, 82% 2-Person & Family HMO													
Open Access													
SAU pays 97% single, 95% 2-Person													
See Chart Below													
DENTAL INSURANCE - Estimated Increase 5%													
HEALTH TRUST - Premium decrease .62													
SAU pays 97% single, 95% 2-Person													
See Chart Below													
POS - BLUE CHOICE 2-TIER													
HMO - MT BLUE													
DENTAL-PLAN 3B													
LIFE & ADD - HEALTH TRUST - FY2013 Rate is \$0.16 per \$1,000 per month. Benefit = Salary X 2													
NI RETIREMENT - NI RETIREMENT SYSTEM - 2012-2013 rate 8.80%													
LONG TERM DISABILITY - LGC - 2012-2013 rate .39 per \$100 with the maximum salary of \$45,000													
School Psychologist	62,265	64,133	Abbott	ID&A Grant - Salary Only									
School Psychologist	54,347	55,977	White	ID&A Grant - Salary Only									
Special Education Liaison	63,460	65,364	Par	50% IDEA Grant - Salary Only - 50% Summerworth - Salary & Benefits									
	180,072	185,474											

Balance Sheet
As of June 30, 2012

<u>Asset</u>	
Cash in Bank	98,623
Accounts Receivable	19,457
Grants - Accounts Receivable	<u>174,459</u>
Total Assets	292,540
<u>Liabilities</u>	
Accounts Payable	4,417
Grants - Accounts Payable	<u>4,278</u>
Total Liabilities	8,695
<u>Net Assets</u>	
Unassigned Fund Balance	<u><u>283,845</u></u>

Balance Sheet
Estimated As of June 30, 2013

<u>Asset</u>	
Cash in Bank	212,850
Accounts Receivable	29,410
Grants - Accounts Receivable	<u>114,796</u>
Total Assets	357,055
<u>Liabilities</u>	
Accounts Payable	12,786
Grants - Accounts Payable	<u>12,877</u>
Total Liabilities	25,663
<u>Net Assets</u>	
Unassigned Fund Balance	<u><u>331,392</u></u>