

**SCHOOL ADMINISTRATIVE UNIT
#56**

Fiscal Year
July 1, 2015 through June 30, 2016

SAU 56



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

Approved Budget for FY 2016

Version 2

December 08, 2014

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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: December 08, 2014

To: SAU56 Board

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

RE: SAU 56 Approved Fiscal Year 2015-2016 Budget – V2

Revenues:

The projected Fiscal Year 2015-2016 estimated revenue decrease is approximately \$751 less than Fiscal Year 2014-2015, primarily due to FY 2015 use of Unreserved Fund Balance.

Expenditures:

The Fiscal Year 2015-2016 Proposed Budget total is \$1,228,508. The proposed expenditure change is approximately -.71% or \$8,750 less than the Fiscal Year 2014-2015 Approved Budget. The change is due to the highlights indicated on the next pages 2 through 4.

Net Budget:

The estimated Fiscal Year 2015-2016 Net Budget decrease is approximately -.73% primarily due to the use of the Unreserved Fund Balance.

General Expenditure Items:

- Salary **increase** 3% for Superintendent. Market adjustment for Technology Integrator. Contingency of an average of 3% increase for remainder of staff.
- Retirement rate **increase** in 2015-2016 for teachers at 15.67% of wages and other employees at 11.17%.
- Medical Insurance rates were adjusted to **actual** premiums, **increase** of 18% over 2014-2015 actual rates due to the April 7, 2014 additional premium holiday.

3-Year Premium Average Increase	5-Year Premium Average Increase
4.15%	4.33%

- Dental Insurance **did not increase** over 2014-2015 rates.
- Worker’s Compensation Insurance **did not increase** over 2014-2015 rates.
- Unemployment Insurance **did not increase** over 2014-2015 rates.

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 **decrease** is based on actual expenditures over 3-years.

(10-2321-5241-00-00000)	Total Budget	(\$ 3,920.00)
		\$ 16,680.00
- Staff Support – Staff Development **decrease** is based on actual expenditures over 3-years.

(10-2321-5242-00-00000)	Total Budget	(\$ 1,000.00)
		\$ 5,900.00
- Staff Support – Conference Expenses **decrease** is based actual expenditures over 3-years.

(10-2321-5582-00-00000)	Total Budget	(\$ 400.00)
		\$ 9,000.00
- Staff Support – Books/Subscriptions is based on **increase** expenditures over 3-years.

(10-2321-5640-00-00000)	Total Budget	\$ 560.00
		\$ 950.00

Staff Support Services:

- Staff Support – Dues is based on **increase** \$ 48.00
in association dues. **Total Budget** \$ 8,731.00
(10-2321-5811-00-00000)

Other Support Services:

- Services – Audit is an estimated **increase** \$ 500.00
(10-2322-5330-00-00000) **Total Budget** \$ 9,000.00
- Services – Software Support **decrease** is on based actual
expenditures over 3-years. (\$ 1,000.00)
(10-2321-5341-00-00000) **Total Budget** \$ 15,500.00
- Services – Advertisements **decrease** is based on actual
expenditures over 3-years. (\$ 800.00)
(10-2321-5440-00-00000) **Total Budget** \$ 600.00

Equipment Maintenance:

- Operations – Equipment Maintenance – **Increase** is based on actual
expenditures over 3-years. \$ 230.00
(10-2323-5431-00-00000) **Total Budget** \$ 51,500.00
- Operations – Postage – **Increase** is based on actual expenditures
over 3-years. \$ 300.00
(10-2323-5434-00-00000) **Total Budget** \$ 6,500.00

Other Insurance:

- Other Insurance – Errors & Omissions (\$ 115.00)
Decrease is based actual expenditures over 3-years.
(10-2324-5520-00-00000) **Total Budget** \$ -0-

Utilities:

- Utilities – Telephone **decrease** is adjusted based on actual expenditures. (\$ 500.00)
(10-2622-5531-00-00000) **Total Budget** \$ 6,500.00
- Utilities – Propane Gas **increase** is adjusted based on actual expenditures. \$ 1,500.00
(10-2622-5621-00-00000) **Total Budget** \$ 5,000.00
- Utilities – Electricity **decrease** is adjusted based on actual expenditures. (\$ 1,000.00)
(10-2622-5622-00-00000) **Total Budget** \$ 6,500.00

Maintenance – Plant Services:

- Maintenance – Plant Services **decrease** is due to the FY 2015 floor replacement project. (\$23,381.00)
(10-2640-5431-00-00000) **Total Budget** \$ 3,000.00

Other - Contingency:

- Other Contingency–**Decrease** is adjusted based on actual expenditures. (\$ 2,000.00)
(10-2990-5002-00-00000) **Total Budget** \$ 3,000.00

SAU #56

FY 2015-2016 Budget Version 2

Report # 1840

Statement Code: V2

Account Number / Description	FY 2013 Actual 7/1/2012 - 6/30/2013	FY 2014 Actual 7/1/2013 - 6/30/2014	FY 2015 Budget 7/1/2014 - 6/30/2015	Budget Total 7/1/2015 - 6/30/2016	Budget Variance
10 General Fund					
2318 Legal Services					
10-2318-5330-00-00000 Legal Services	2,021.18	323.00	2,000.00	2,000.00	0.00
TOTAL 2318 Legal Services	\$2,021.18	\$323.00	\$2,000.00	\$2,000.00	\$0.00
2320 Salaries & Benefits					
10-2320-5110-01-00000 Salaries - Certified	439,505.00	458,955.99	472,313.00	495,119.00	22,806.00
<i>Notes: 3% Salary increase for Superintendent. Market Adjustment for Technology Integrator. Contingency of an average of 3% increase for remainder of staff.</i>					
10-2320-5110-02-00000 Salaries-Non Certified	203,925.35	207,102.38	216,541.00	216,585.00	44.00
10-2320-5211-00-00000 Benefits - Health Insurance	2,721.67	38.40	0.00	0.00	0.00
10-2320-5211-01-00000 Health	88,502.26	83,221.00	81,779.00	88,602.00	6,823.00
<i>Notes: Adjusted Health Premium to FY 2016 Actural Rates.</i>					
10-2320-5211-02-00000 Health	54,492.72	56,046.00	74,259.00	59,588.00	(14,671.00)
<i>Notes: Adjusted Health Premium to FY 2016 Actural Rates.</i>					
10-2320-5212-00-00000 Benefits - Dental Insurance	87.02	0.00	0.00	0.00	0.00
10-2320-5212-01-00000 Dental	4,157.02	4,543.32	6,054.00	6,054.00	0.00
10-2320-5212-02-00000 Dental	2,570.70	2,838.24	4,501.00	4,501.00	0.00
10-2320-5213-00-00000 Benefits - Life Insurance	1,666.41	0.00	0.00	0.00	0.00
10-2320-5213-01-00000 Life	408.94	1,704.76	2,912.00	3,024.00	112.00
10-2320-5213-02-00000 Life	171.84	591.36	1,039.00	1,039.00	0.00
10-2320-5214-00-00000 Benefits - Disability Insurance	814.76	0.00	0.00	0.00	0.00
10-2320-5214-01-00000 Disability Ins	209.34	190.44	1,316.00	1,364.00	48.00
10-2320-5214-02-00000 Disability Ins	115.65	395.84	845.00	845.00	0.00
10-2320-5215-00-00000 Group Life Insurance	3,320.62	(955.68)	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	33,743.89	34,350.48	36,132.00	37,877.00	1,745.00
<i>Notes: 3% Salary increase for Superintendent. Market Adjustment for Technology Integrator. Contingency of an average of 3% increase for remainder of staff.</i>					
10-2320-5220-02-00000 FICA	14,902.59	14,976.05	16,565.00	16,569.00	4.00
10-2320-5231-00-00000 Benefits - NH Retirement	(166.87)	0.00	0.00	0.00	0.00
10-2320-5231-01-00000 NHRS	38,385.12	48,309.87	49,759.00	54,154.00	4,395.00
<i>Notes: 3% Salary increase for Superintendent. Market Adjustment for Technology Integrator. Contingency of an average of 3% increase for remainder of staff.</i>					
10-2320-5231-02-00000 NHRS	16,763.90	21,677.73	23,492.00	24,369.00	877.00
TOTAL 2320 Salaries & Benefits	\$906,297.93	\$933,986.18	\$991,007.00	\$1,013,190.00	\$22,183.00
2321 Staff Support Services					
10-2321-5241-00-00000 Staff Support - Course Reimbursement	14,865.00	12,432.00	20,600.00	16,680.00	(3,920.00)
<i>Notes: Adjusted Based on Actual.</i>					
10-2321-5242-00-00000 Staff Support - Staff Development	4,079.79	2,593.00	6,900.00	5,900.00	(1,000.00)
<i>Notes: Adjusted Based on Actual.</i>					
10-2321-5580-00-00000 Staff Support - Travel	7,413.38	4,999.30	5,500.00	5,500.00	0.00
10-2321-5581-00-00000 Staff Support - SPED Travel	1,762.22	2,775.61	3,575.00	3,575.00	0.00
10-2321-5582-00-00000 Staff Support - Conference Expenses	6,863.80	4,907.11	9,400.00	9,000.00	(400.00)

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<i>Notes: Adjusted Based on Actual.</i>					
10-2321-5640-00-00000 Staff Support - Books/Subscriptions	913.00	1,240.83	390.00	950.00	560.00
<i>Notes: Adjusted Based on Actual.</i>					
10-2321-5811-00-00000 Staff Support - Dues	6,027.27	7,415.29	8,683.00	8,731.00	48.00
<i>Notes: Adjusted Based on Actual.</i>					
TOTAL 2321 Staff Support Services	\$41,924.46	\$36,363.14	\$55,048.00	\$50,336.00	\$(4,712.00)
2322 Other Support Services					
10-2322-5110-00-00000 School Board Secretary Salary	225.00	2,250.00	2,250.00	2,250.00	0.00
10-2322-5220-00-00000 FICA-School Board Secretary	103.26	172.11	172.00	172.00	0.00
10-2322-5231-00-00000 Retirement-School Board Secretary	118.80	242.31	242.00	251.32	9.32
10-2322-5310-00-00000 Services - Meeting Expenses	6,554.74	6,176.50	7,400.00	7,400.68	0.68
10-2322-5330-00-00000 Services - Audit	9,332.50	10,050.00	8,500.00	9,000.00	500.00
<i>Notes: Adjusted Based on Estimated Increase.</i>					
10-2322-5341-00-00000 Services - Software Support	13,238.25	14,697.00	16,500.00	15,500.00	(1,000.00)
<i>Notes: Adjusted Based on Actual.</i>					
10-2322-5540-00-00000 Services - Advertisements	144.90	130.00	1,400.00	600.00	(800.00)
<i>Notes: Adjusted Based on Actual.</i>					
10-2322-5734-00-00000 Services - New Computer Hardware	1,587.04	26,338.83	7,100.00	7,100.00	0.00
10-2322-5890-00-00000 Services - Bank Service Charges	3,361.88	3,212.10	4,000.00	4,000.00	0.00
TOTAL 2322 Other Support Services	\$34,666.37	\$63,268.85	\$47,564.00	\$46,274.00	\$(1,290.00)
2323 Operations - Equipment Maintenance					
10-2323-5431-00-00000 Operations - Contracted Services	48,709.13	51,774.82	51,270.00	51,500.00	230.00
<i>Notes: Adjusted Based on Actual.</i>					
10-2323-5534-00-00000 Operations - Postage	6,195.75	6,756.39	6,200.00	6,500.00	300.00
<i>Notes: Adjusted Based on Actual.</i>					
10-2323-5610-00-00000 Operations - General Office Supplies	7,233.96	6,986.02	7,000.00	7,000.00	0.00
10-2323-5611-00-00000 Operations - Copy Supplies	2,515.41	1,476.58	2,700.00	2,700.00	0.00
10-2323-5612-00-00000 Operations - Consumable Supplies	2,492.53	2,819.06	2,500.00	2,500.00	0.00
TOTAL 2323 Operations - Equipment Maintenance	\$67,146.78	\$69,812.87	\$69,670.00	\$70,200.00	\$530.00
2324 Insurance					
10-2324-5260-00-00000 Insurance - Workers Compensation	6,144.04	4,839.37	6,500.00	6,500.00	0.00
10-2324-5520-00-00000 Insurance - Errors/Omissions	0.00	0.00	115.00	0.00	(115.00)
<i>Notes: Adjusted Based on Actual.</i>					
TOTAL 2324 Insurance	\$6,144.04	\$4,839.37	\$6,615.00	\$6,500.00	\$(115.00)
2621 Custodial Services					
10-2621-5110-00-00000 Custodial - Salaries	5,175.75	6,295.25	8,928.00	8,928.00	0.00
10-2621-5220-00-00000 Custodial - FICA	395.90	481.54	683.00	683.00	0.00
10-2621-5231-00-00000 Custodial - NH Retirement	0.00	28.71	962.00	997.00	35.00
10-2621-5610-00-00000 Custodial - General Supplies	0.00	0.00	400.00	400.00	0.00

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TOTAL 2621 Custodial Services	\$5,571.65	\$6,805.50	\$10,973.00	\$11,008.00	\$35.00
2622 Utilities					
10-2622-5411-00-00000 Utilities - Water/Sewer	1,259.47	616.78	1,000.00	1,000.00	0.00
10-2622-5531-00-00000 Utilities - Telephone	4,613.47	3,170.77	7,000.00	6,500.00	(500.00)
Notes: Adjusted Based on Actual.					
10-2622-5621-00-00000 Utilities - Propane Gas	4,400.74	5,439.52	3,500.00	5,000.00	1,500.00
Notes: Adjusted Based on Actual.					
10-2622-5622-00-00000 Utilities - Electricity	6,009.33	5,346.95	7,500.00	6,500.00	(1,000.00)
Notes: Adjusted Based on Actual.					
TOTAL 2622 Utilities	\$16,283.01	\$14,574.02	\$19,000.00	\$19,000.00	\$0.00
2640 Maintenance - Plant Services					
10-2640-5431-00-00000 Maintenance - Plant Services	6,748.40	2,141.00	26,381.00	3,000.00	(23,381.00)
Notes: Less: FY 2015 Floor Replacement Project.					
10-2640-5432-00-00000 Maintenance - Equipment Repairs	15,178.00	916.15	1,000.00	1,000.00	0.00
10-2640-5739-00-00000 Maintenance - New Equipment	2,721.84	2,927.00	3,000.00	3,000.00	0.00
TOTAL 2640 Maintenance - Plant Services	\$24,648.24	\$5,984.15	\$30,381.00	\$7,000.00	\$(23,381.00)
2990 Other - Contingency					
10-2990-5001-00-00000 Other - Contingency Accounting S	2,839.00	0.00	0.00	0.00	0.00
10-2990-5002-00-00000 Other - Contingency	0.00	706.60	5,000.00	3,000.00	(2,000.00)
Notes: Adjusted Based on Actual.					
TOTAL 2990 Other - Contingency	\$2,839.00	\$706.60	\$5,000.00	\$3,000.00	\$(2,000.00)
TOTAL 10 General Fund	\$1,107,542.66	\$1,136,663.68	\$1,237,258.00	\$1,228,508.00	\$(8,750.00)
GRAND TOTAL	\$1,107,542.66	\$1,136,663.68	\$1,237,258.00	\$1,228,508.00	\$(8,750.00)

**SAU 56 FY 2015-2016
PROPOSED BUDGET
ASSESSMENT**

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

RSA 194-C:9

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

	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

Last Year

FY 2014-2015 Assessment:	Total Budget	\$1,190,295
	Less Budgeted Revenues	\$87,558
	Net Assessment	\$1,102,737

	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%	\$925,736
Total	\$1,021,718,541	1,844.0				\$1,102,737

Comparison FY 2014 to FY 2015 Approved Assessment

	2012-2013	2013-2014	% Change	\$ Change
Assessment - Rollinsford	\$177,001	\$169,682	-4.14%	(\$7,319)
Assessment - Somersworth	\$925,736	\$925,056	-0.07%	(\$680)
Assessment - Total	\$1,102,737	\$1,094,738	-0.73%	(\$7,999)

Source of Equalized Valuations - DRA Website

**SAU 56 FY 2015-2016 PROPOSED BUDGET
ESTIMATED REVENUES**

Prog	Description	FY2011 Received	FY2012 Received	FY2013 Received	FY2014 Received	FY2015 Budget	FY2016 Budget
1200	Indirect Cost (see below)	41,724	84,285	50,770	60,941	42,700	48,740
1500	Interest	85	152	72	26	100	30
1501	Worker's Comp Reimbursement	0	0	0	0	0	0
1901	Miscellaneous	42	513	101	3,732	0	0
1930	Sale of Fixed Asset	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
5210	Use of Unreserved Fund Balance	0	0	0	0	91,721	85,000
	<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 \$325,688.03 (audited)</i>						
	<i>June 30, 2014 Fund Balance \$356,410.59 (audited)</i>						
TOTAL		41,852	85,274	50,943	64,699	134,521	133,770

Detail of Indirect Cost Revenues:

FY 2015 GRANTS		FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
Entity	Grant Title	Actual	Actual	Actual	Actual	Estimate	Estimate
RSD	RGS - Tech Mini Grant	45	0	0	0	0	0
RSD	Title I - RGS Reading	527	437	1,151	1,427	900	1,200
RSD	Title II - RGS	0	421	424	642	400	500
RSD	RGS - SINI	0	0	0	285	0	0
SAU	IDEA	8,165	17,849	9,460	21,074	9,500	15,000
SAU	IDEA ARRA	3,805	13,343	0	0	0	0
SAU	Pre School	387	439	420	0	400	0
SSD	Eastern Region Partnership (FA)	3,913	3,345	0	0	0	0
SSD	Idlehurst AYP	0	0	0	1,182	0	1,000
SSD	Idlehurst SINI	386	350	383	0	0	0
SSD	Maple Wood AYP	0	0	0	39	0	40
SSD	Maple Wood SINI	260	451	366	0	0	0
SSD	Middle School Improvement	0	0	0	1,122	0	1,000
SSD	Middle School SINI	132	660	310	0	0	0
SSD	Perkins Vocational	2,727	2,030	1,546	2,250	1,500	2,000
SSD	Tech Mini Grant	12	0	0	0	0	0
SSD	Title 1D - Drop Out Prevention	382	282	1,535	2,997	1,000	2,000
SSD	Title I	10,441	27,260	22,422	16,293	18,000	15,000
SSD	Title I Priority	0	0	0	1,244	0	1,000
SSD	Title I - ARRA	4,717	7,266	0	0	0	0
SSD	Title II A	2,165	7,138	5,774	4,460	5,000	4,000
SSD	Title II D 21st Century Model	2,450	2,743	0	7,785	6,000	6,000
SSD	Title II D ARRA	1,108	270	0	0	0	0
SSD	Idlehurst Summer Summit	0	0	138	0	0	0
SSD	Middle School Summer Summit	0	0	138	0	0	0
SSD	21st Century Grant	0	0	6,653	0	0	0
SSD	ESOL	104	0	49	141	0	0
Indirect Cost Actual and Projection		41,724	84,285	50,770	60,941	42,700	48,740

SAU 56 FY 2015-2016 PROPOSED BUDGET
PERSONNEL DETAIL

DOH	Current	FY2016	Health/Dent	FY2016	Life	Disability	Dental	LTD		RETIREMENT		FICA		Benefit	Total	Compensation
								FY2016	FY2016	FY2016	FY2016	FY2016	FY2016			
Proposed Increase																
Supervisor	121,540	125,188														
Assistant Superintendent	101,952	101,952														
Business Administrator	89,651	89,651														
SPED Director	86,039	86,039														
Technology Integrator	62,830	68,000														
Grant Coordinator	10,500	10,500														
School Psychologist	0	0														
School Psychologist	918,2006	0														
Special Education Liaison	874,2007	0														
Contingency	0	13,991														
Certified Total	472,312	498,119														
Secretary to Sup/Asst Supt	41,223	41,223														
HR and Payroll	39,195	39,195														
Acig Assis/Federal Funds	46,547	46,547														
SPED Secretary	40,014	40,014														
Data Entry	20,259	20,241														
Disability Payment	0	0														
Receptionist	29,248	29,248														
Non-Certified Total	210,585	216,585														
All Personnel	688,897	711,704														
Custodian	17,117	17,117														
Curriculum Salary and Benefits	17,117	8,298														
HEALTH INSURANCE	1,004	POB														
SCHOOLCARE - Increase	1.07															
\$10 Office Co-Pay																
SAU pays 90% single, 80% 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 -																
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																
NH RETIREMENT - NH RETIREMENT SYSTEM - 2012-2013 rate 8.80%																
LONG TERM DISABILITY - LOC - 2012-2013 rate .39 per \$100 with the maximum salary of \$45,000																
School Psychologist	64,133	64,133														
School Psychologist	55,977	55,977														
Special Education Liaison	73,500	73,500														
	193,610	193,610														