



SCHOOL ADMINISTRATIVE UNIT THIRTY-NINE
AMHERST, MONT VERNON & SOUHEGAN COOPERATIVE SCHOOL DISTRICTS
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PETER H. WARBURTON
Superintendent of Schools

ADAM STEEL
Business Administrator

CHRISTINE M. LANDWEHRLE
Director of Curriculum & Professional Development

MARGARET A. BEAUCHAMP
Director of Special Services

To: Peter Warburton, Superintendent of Schools
From: Adam Steel, Business Administrator
RE: SAU #39 FY18 Budget

December 22, 2016

Executive Summary

The proposed SAU #39 budget for FY18 is up 3.26% driven by health insurance, a cost of living adjustment, and projected electricity usage. No changes to current staffing levels are proposed. A contingency for legal expenses associated with consolidation is included. Savings in health insurance from the first draft have been incorporated due to employee elective changes.

Introduction

SAU #39 is the administrative entity responsible for the management and supervision of all schools in Amherst and Mont Vernon including the Souhegan Cooperative School District. Per RSA, the SAU #39 school board must adopt a budget for the ensuing school year by January 1, 2017. Once a budget is adopted by the SAU #39 board, the budgeted amount is apportioned to each constituent district according to the formula in the statute (half by ADM-A and half by valuation) and each constituent district is required to include the apportioned amount in their ensuing school year's budget. ([RSA 194-C:9](#)).

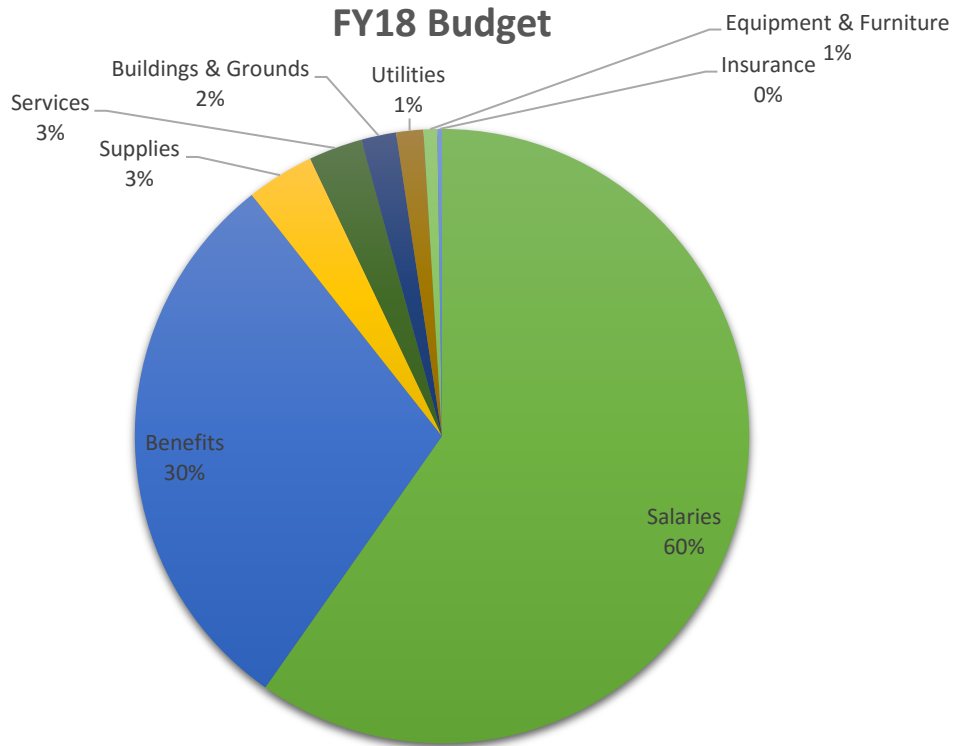
The SAU #39 budget includes salaries and estimated benefit costs for all SAU wide staff as well as expenses associated with running and maintaining the Brick School office building.

Overview

The proposed budget represents an overall increase of 5.95% (\$128,241) driven primarily by health insurance, a cost of living salary adjustment of 2.3% and projected electricity usage.

<u>Item</u>	<u>Increase Amount</u>	<u>Total</u>
<u>FY17 Budget</u>		<u>\$2,155,580</u>
Health Insurance Increases	\$64,217	
NHRS Mandatory Rate Increase	\$4,914	
Legal- Consolidation Contingency	\$8,000	
2.3% Cost of Living Adjustment	\$9,269	
Electricity	\$12,300	
Building Upkeep	-\$15,000	
Other Increases and Decreases	-\$13,458	
Total Increase (Decrease)		<u>\$70,242</u>
<u>FY18 Proposed Budget</u>		<u>\$2,225,822</u>

The budget is comprised primarily of salaries and benefits with 10% of the budget comprised of supplies, services, utilities, equipment, and insurance.



Staffing

Staff salaries and benefits accounts for roughly 90% of the entire SAU budget. There are 19.75 FTE's (full-time equivalencies) in the current SAU with no change anticipated for FY18. The salaries listed in the table below are the FY17 amounts that are budgeted for FY18.

<u>Employee</u>	<u>Position</u>	<u>FTE</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total Expense</u>
Beauchamp, Margaret A.	Director of Student Services	1.00	\$94,395	\$37,445	\$131,840
Boillard, Pamela J.	Executive Assistant	1.00	\$49,382	\$29,497	\$78,879
Chakrin, Bruce D.	Director of Technology	1.00	\$90,000	\$31,947	\$121,947
DeGrenier, Maureen D.	Administrative Assistant	1.00	\$45,936	\$29,046	\$74,982
Fredette, Kim M	Payroll Specialist	1.00	\$50,750	\$29,675	\$80,425
Grassett, Melanie R.	Accounts Payable	0.75	\$31,216	\$14,727	\$45,943
Hannan, Katie J.	Director of Finance	1.00	\$64,960	\$31,535	\$96,495
Hillsgrove, Bonnie	Sr. Accounts Payable	1.00	\$47,523	\$24,090	\$71,613
James, Carrie Elizabeth	Director of Human Resources	1.00	\$77,509	\$36,138	\$113,647
Landwehrle, Christine M.	Director of Curriculum and Professional Development	1.00	\$93,149	\$25,101	\$118,250
Lash, John W.	Director of School Nutrition Services	1.00	\$62,930	\$11,077	\$74,007
Learoyd, Paula A.	Administrative Assistant	1.00	\$43,577	\$22,491	\$66,068
Leger, Susan C.	Professional Development Coordinator	1.00	\$47,064	\$29,193	\$76,257
Grund, Stephanie	Accountant	1.00	\$50,750	\$7,682	\$58,432
Arnoldy, Andrea L.	Data Coordinator	0.50	\$21,912	\$1,806	\$23,718
Pappas, Anne S.	HR Benefits Specialist	1.00	\$47,500	\$22,307	\$69,807
Rimol, Karen M.	Assistant Director of Student Services	1.00	\$78,518	\$33,310	\$111,828
Robichaud, John D.	Director of Facilities	1.00	\$74,095	\$32,732	\$106,827
Sainsbury, Karin E.	Secretary -Student Services	0.50	\$12,184	\$1,037	\$13,221
Steel, Adam A.	Business Administrator	1.00	\$106,575	\$37,385	\$143,960
Warburton, Peter H.	Superintendent	1.00	\$142,500	\$24,898	\$167,398
Total		19.75	\$1,332,425	\$513,119	\$1,845,544

Benefits

Health insurance costs are the largest single driver of the proposed budget representing a 2.98% increase in the budget by itself. This cost is driven primarily by rate increases and second by employee elective plan changes (employees choosing to join the District's insurance). The guaranteed maximum rate increase received by HealthTrust for FY18 is 16.7% with a dental GMR of 0%.

Included in the proposed budget is a salary increase pool of 1.5% for salaried staff and 1.75% for hourly staff.

Other Significant Adjustments

The New Hampshire Retirement System (NHRS) [rates](#) have been adjusted to reflect the new rates for FY18 and FY19 resulting in a \$4,914 increase to the budget (apart from other salary adjustments).

A legal contingency amount of \$8,000 for potential consolidation expenses has been budgeted in addition to the typical amount budgeted for legal expenses as the SAU. These funds will only be expended for the narrow purposes associated with any legal requirements that may arise as a result of SAU consolidation.

The new HVAC system at the SAU is using higher than anticipated amounts of electricity. As a result, the electricity line has been increased by \$12,300 to cover projected expenditures.

The building upkeep line is typically budgeted at \$30,000. However, the existing lease with the Amherst School District has exhausted all projects associated with the upkeep of the Brick School. The budgeted amount has been reduced to \$15,000 in anticipation of upgrading the finishes and furniture in the community conference room located on the first floor of the Brick School.

All other changes to other accounts result in a decrease of \$13,458 in those lines.

Apportionment

The statute that defines school administrative units in New Hampshire requires a proportional share of SAU expenses to be apportioned to each constituent school district. In SAU #39, three school districts will receive an apportioned amount based on the formula.

Step 1: Determine Equalized Valuation				
	Amherst	Mont Vernon	Total	
Total Equalized Valuation w/ Utilities	\$1,717,775,511	\$263,586,439	<u>\$1,981,361,950</u>	
Portion of EAV that is Applied to Souhegan (per DOE)	\$654,347,701	\$104,287,833	<u>\$758,635,534</u>	
Remainder Applied to Constituent Districts	\$1,063,427,810	\$159,298,606		
Step 2: Determine SAU Apportionment Amounts for Constituent Districts				
	Amherst	Mont Vernon	Souhegan	Total
Valuation for SAU Apportionment	\$1,063,427,810	\$159,298,606	\$758,635,534	\$1,981,361,950
% of Total Valuation	53.672%	8.040%	38.289%	100.000%
FY16 ADM-A	1,201.49	195.43	830.94	2,227.86
% of Total ADM-A	53.930%	8.772%	37.298%	100.000%
Combined Apportionment %	53.80%	8.41%	37.79%	100.000%
Step 3: Determine SAU Budget to be Apportioned				
SAU Proposed Budget		\$2,225,822		
SAU UFB for FY16	\$110,446			
UFB Retained	\$50,000			
UFB Applied to Offset Apportionment		\$60,446		
Anticipated ERate Revenue		\$18,800		
SAU Budget to be Apportioned		<u>\$2,146,576</u>		
Step 4: Apply SAU Budget to Apportionment Formula				
	Amherst	Mont Vernon	Souhegan	Total
Total Apportionment %	53.80%	8.41%	37.79%	100.000%
Estimated SAU Budget Apportionment	\$1,154,858	\$180,527	\$811,191	\$2,146,576
Rounding Applied (if necessary)	\$0	\$0	\$0	
SAU Apportionment w/ Rounding	<u>\$1,154,858</u>	<u>\$180,527</u>	<u>\$811,191</u>	<u>\$2,146,576</u>
Step 5: Compare to Previous FY Apportionment				
	Amherst	Mont Vernon	Souhegan	Total
Previous FY Apportionment %	54.220%	8.510%	37.270%	100.000%
Increase (Decrease) in Apportionment %	<u>-0.42%</u>	<u>-0.10%</u>	<u>0.52%</u>	<u>0.000%</u>
FY17 SAU Apportionment (Actual)	\$1,133,183	\$177,766	\$778,923	\$2,089,872
Increase (Decrease) \$	<u>\$21,675</u>	<u>\$2,761</u>	<u>\$32,268</u>	<u>\$56,704</u>

Requested Board Actions

1. Motion: To adopt the SAU #39 budget for fiscal year 2018 in the amount of \$2,225,822, to retain \$50,000 from the FY16 unassigned fund balance of \$110,446 as retainage, and to apply the apportionment formula to each constituent District as follows:
 - a. Mont Vernon School District: 8.41%
 - b. Amherst School District: 53.80%
 - c. Souhegan Cooperative School District: 37.79%

Enclosure(s) – 1

- a. SAU #39 FY18 Budget Report by Account
- b. Budget detail report

School Administrative Unit 39

Budget Report

Fiscal Year: 2016-2017

Print accounts with zero balance
 Round to whole dollars
 Account on new page

Exclude inactive accounts with zero balance

From Date: 12/1/2016

To Date: 12/31/2016

Definition: Budget Request

Account	Description	FY 16 Actual	FY 17 Voted	FY 17 Adj Budget	FY 18 Draft 2 Proposed	Dollar Difference	Percent Difference
10.1210.111.00.000000	SPECIAL EDUCATION- ADM	\$170,358.00	\$170,358.00	\$172,913.00	\$172,913.00	\$0.00	0.00
10.1210.115.00.000000	SPECIAL EDUCATION- SUPT	\$54,764.80	\$54,765.00	\$55,594.00	\$55,761.00	\$167.00	0.30
10.1210.150.00.000000	HEALTH WAIVER PAYOUT	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00
10.1210.211.00.000000	HEALTH INSURANCE	\$29,697.08	\$32,233.00	\$44,859.00	\$58,447.00	\$13,588.00	30.29
10.1210.212.00.000000	DENTAL INSURANCE	\$4,049.60	\$4,186.00	\$4,186.00	\$4,187.00	\$1.00	0.02
10.1210.213.00.000000	LIFE INSURANCE	\$809.00	\$809.00	\$809.00	\$845.00	\$36.00	4.45
10.1210.214.00.000000	DISABILITY INSURANCE	\$580.57	\$675.00	\$594.00	\$592.00	(\$2.00)	(0.34)
10.1210.220.00.000000	SOCIAL SECURITY	\$744.00	\$744.00	\$755.00	\$756.00	\$1.00	0.13
10.1210.221.00.000000	MEDICARE	\$3,104.08	\$3,264.00	\$3,313.00	\$3,317.00	\$4.00	0.12
10.1210.231.00.000000	NH RETIREMENT	\$23,805.65	\$23,806.00	\$24,163.00	\$24,639.00	\$476.00	1.97
10.1210.233.00.000000	403B/457 INVESTMENT MAT	\$14,653.84	\$14,713.00	\$14,912.00	\$15,678.00	\$766.00	5.14
10.1210.240.00.000000	COURSES & CONFERENCE	\$709.99	\$3,500.00	\$3,095.00	\$1,500.00	(\$1,595.00)	(51.53)
10.1210.250.00.000000	UNEMPLOYMENT COMPEN	\$127.55	\$675.00	\$675.00	\$675.00	\$0.00	0.00
10.1210.260.00.000000	WORKERS' COMPENSATIO	\$875.81	\$901.00	\$901.00	\$1,000.00	\$99.00	10.99
10.1210.580.00.000000	SPECIAL EDUCATION TRAV	\$3,150.45	\$3,610.00	\$3,610.00	\$3,500.00	(\$110.00)	(3.05)
10.1210.640.00.000000	PERIODICALS AND REFERE	\$164.00	\$250.00	\$250.00	\$200.00	(\$50.00)	(20.00)
10.1210.810.00.000000	DUES & FEES	\$1,835.00	\$1,975.00	\$1,880.00	\$1,835.00	(\$45.00)	(2.39)
Function: SPECIAL EDUCATION FOR DISABILITIES - 1210		\$310,429.42	\$317,464.00	\$332,509.00	\$345,845.00	\$13,336.00	4.01
10.1810.590.00.000000	WELLNESS SERVICES	\$1,483.31	\$0.00	\$819.23	\$0.00	(\$819.23)	(100.00)
Function: COMMUNITY RECREATION - 1810		\$1,483.31	\$0.00	\$819.23	\$0.00	(\$819.23)	(100.00)
10.2312.115.00.000000	MINUTETAKER SALARY	\$462.02	\$1,020.00	\$1,020.00	\$800.00	(\$220.00)	(21.57)

School Administrative Unit 39

Budget Report

Fiscal Year: 2016-2017

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 12/1/2016

To Date: 12/31/2016

Definition: Budget Request

Account	Description	FY 16 Actual	FY 17 Voted	FY 17 Adj Budget	FY 18 Draft 2 Proposed	Dollar Difference	Percent Difference
10.2312.220.00.000000	SOCIAL SECURITY	\$28.64	\$63.00	\$63.00	\$51.00	(\$12.00)	(19.05)
10.2312.221.00.000000	MEDICARE	\$6.72	\$15.00	\$15.00	\$12.00	(\$3.00)	(20.00)
10.2312.250.00.000000	UNEMPLOYMENT COMPEN	\$0.88	\$6.00	\$6.00	\$36.00	\$30.00	500.00
10.2312.260.00.000000	WORKERS' COMPENSATIO	\$1.85	\$3.00	\$3.00	\$5.00	\$2.00	66.67
10.2312.610.00.000000	SAU BOARD SUPPLIES	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00
Function: DISTRICT SECRETARY - 2312		\$500.11	\$1,207.00	\$1,207.00	\$1,004.00	(\$203.00)	(16.82)
10.2313.116.00.000000	TREASURER SALARY	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00
10.2313.220.00.000000	SOCIAL SECURITY	\$31.00	\$31.00	\$31.00	\$31.00	\$0.00	0.00
10.2313.221.00.000000	MEDICARE	\$7.26	\$7.00	\$7.00	\$8.00	\$1.00	14.29
10.2313.250.00.000000	UNEMPLOYMENT COMPEN	\$0.75	\$2.00	\$2.00	\$8.00	\$6.00	300.00
10.2313.260.00.000000	WORKERS' COMPENSATIO	\$2.00	\$2.00	\$2.00	\$5.00	\$3.00	150.00
10.2313.610.00.000000	DISTRICT TREASURER SUP	\$78.86	\$50.00	\$50.00	\$50.00	\$0.00	0.00
Function: DISTRICT TREASURER SERVICES - 2313		\$619.87	\$592.00	\$592.00	\$602.00	\$10.00	1.69
10.2317.330.00.000000	SAU AUDIT	\$5,100.00	\$5,100.00	\$5,100.00	\$5,200.00	\$100.00	1.96
10.2317.331.00.000000	ACTUARIAL STUDY	\$2,100.00	\$0.00	\$0.00	\$2,100.00	\$2,100.00	0.00
Function: AUDIT - 2317		\$7,200.00	\$5,100.00	\$5,100.00	\$7,300.00	\$2,200.00	43.14
10.2318.330.00.000000	LEGAL EXPENSES	\$1,063.32	\$7,500.00	\$7,500.00	\$12,000.00	\$4,500.00	60.00
Function: LEGAL - 2318		\$1,063.32	\$7,500.00	\$7,500.00	\$12,000.00	\$4,500.00	60.00
10.2321.100.00.000000	PROPOSED INCREASES/PC	\$0.00	\$14,522.00	\$0.00	\$19,987.00	\$19,987.00	0.00
10.2321.111.00.000000	SUPERINTENDENT	\$142,500.00	\$142,500.00	\$142,500.00	\$142,500.00	\$0.00	0.00

School Administrative Unit 39

Budget Report

Fiscal Year: 2016-2017

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 Round to whole dollars
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 Exclude inactive accounts with zero balance

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To Date: 12/31/2016

Definition: Budget Request

Account	Description	FY 16 Actual	FY 17 Voted	FY 17 Adj Budget	FY 18 Draft 2 Proposed	Dollar Difference	Percent Difference
10.2321.113.00.000000	CURRICULUM & PD- ADMIN	\$107,240.51	\$93,149.00	\$93,149.00	\$93,149.00	\$0.00	0.00
10.2321.115.00.000000	SUPERINTENDENTS OFFICE	\$135,865.60	\$135,866.00	\$142,063.00	\$142,382.00	\$319.00	0.22
10.2321.119.00.000000	TEMPORARY EMPLOYEES	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00
10.2321.150.00.000000	HEALTH WAIVER PAYOUT	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00
10.2321.151.00.000000	OTHER EMPLOYEE COMPE	\$8,197.95	\$8,500.00	\$7,003.00	\$0.00	(\$7,003.00)	(100.00)
10.2321.200.00.000000	EMPLOYEE BENEFITS SET-	\$0.00	\$2,693.00	\$0.00	\$3,804.00	\$3,804.00	0.00
10.2321.211.00.000000	HEALTH INSURANCE	\$69,201.54	\$67,989.00	\$67,989.00	\$74,525.00	\$6,536.00	9.61
10.2321.212.00.000000	DENTAL INSURANCE	\$6,787.68	\$6,379.00	\$7,055.00	\$7,099.00	\$44.00	0.62
10.2321.213.00.000000	LIFE INSURANCE	\$3,950.24	\$3,691.00	\$3,691.00	\$3,626.00	(\$65.00)	(1.76)
10.2321.214.00.000000	DISABILITY INSURANCE	\$994.85	\$1,115.00	\$998.00	\$978.00	(\$20.00)	(2.00)
10.2321.220.00.000000	SOCIAL SECURITY	\$0.00	\$62.00	\$0.00	\$0.00	\$0.00	0.00
10.2321.221.00.000000	MEDICARE	\$5,550.27	\$5,401.00	\$5,564.00	\$5,485.00	(\$79.00)	(1.42)
10.2321.231.00.000000	NH RETIREMENT	\$43,072.51	\$41,498.00	\$42,080.00	\$43,022.00	\$942.00	2.24
10.2321.233.00.000000	403B/457 INVESTMENT MAT	\$22,204.63	\$26,034.00	\$26,791.00	\$33,369.00	\$6,578.00	24.55
10.2321.240.00.000000	COURSES & CONFERENCE	\$1,820.49	\$3,750.00	\$2,250.00	\$2,500.00	\$250.00	11.11
10.2321.250.00.000000	UNEMPLOYMENT COMPEN	\$103.32	\$1,115.00	\$1,115.00	\$1,115.00	\$0.00	0.00
10.2321.260.00.000000	WORKERS' COMPENSATIO	\$1,560.19	\$1,486.00	\$1,486.00	\$1,600.00	\$114.00	7.67
10.2321.291.00.000000	457 PLAN FEES	\$242.25	\$270.00	\$270.00	\$270.00	\$0.00	0.00
10.2321.328.00.000000	CONSULTANT COST	\$0.00	\$8,000.00	\$4,000.00	\$0.00	(\$4,000.00)	(100.00)
10.2321.430.00.000000	OFFICE EQUIPMENT MAINT	\$3,490.49	\$4,600.00	\$4,600.00	\$4,600.00	\$0.00	0.00
10.2321.440.00.000000	POSTAGE METER RENTAL	\$542.16	\$750.00	\$750.00	\$720.00	(\$30.00)	(4.00)
10.2321.531.00.000000	TELEPHONE	\$7,057.30	\$9,000.00	\$9,000.00	\$7,500.00	(\$1,500.00)	(16.67)
10.2321.534.00.000000	POSTAGE	\$3,200.43	\$3,200.00	\$3,200.00	\$3,200.00	\$0.00	0.00
10.2321.535.00.000000	COURIER SERVICES	\$10,322.50	\$10,540.00	\$10,540.00	\$10,540.00	\$0.00	0.00

School Administrative Unit 39

Budget Report

Fiscal Year: 2016-2017

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From Date: 12/1/2016

To Date: 12/31/2016

Definition: Budget Request

Account	Description	FY 16 Actual	FY 17 Voted	FY 17 Adj Budget	FY 18 Draft 2 Proposed	Dollar Difference	Percent Difference
10.2321.540.00.000000	ADVERTISING	\$118.80	\$500.00	\$500.00	\$500.00	\$0.00	0.00
10.2321.550.00.000000	PRINTING	\$2,617.90	\$1,800.00	\$1,800.00	\$2,000.00	\$200.00	11.11
10.2321.580.00.000000	SUPERINTENDENT OFFICE	\$4,794.84	\$4,750.00	\$4,750.00	\$5,000.00	\$250.00	5.26
10.2321.610.00.000000	SUPERINTENDENT OFFICE	\$4,659.06	\$7,500.00	\$7,500.00	\$6,000.00	(\$1,500.00)	(20.00)
10.2321.630.00.000000	MEETING SUPPLIES	\$603.25	\$625.00	\$625.00	\$1,500.00	\$875.00	140.00
10.2321.640.00.000000	PERIODICALS & REFERENC	\$378.61	\$1,825.00	\$1,825.00	\$1,500.00	(\$325.00)	(17.81)
10.2321.733.00.000000	FURNITURE & FIXTURES	\$665.00	\$2,000.00	\$1,000.00	\$7,500.00	\$6,500.00	650.00
10.2321.734.00.000000	NEW EQUIPMENT	\$2,123.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10.2321.738.00.000000	EQUIPMENT REPLACEMENT	\$18,174.83	\$7,850.00	\$5,953.00	\$9,100.00	\$3,147.00	52.86
10.2321.810.00.000000	DUES & FEES	\$3,910.34	\$3,758.00	\$3,758.00	\$4,000.00	\$242.00	6.44
Function: OFFICE OF THE SUPERINTENDENT - 2321		\$612,950.54	\$624,718.00	\$603,805.00	\$639,071.00	\$35,266.00	5.84
10.2500.111.00.000000	BUSINESS OFFICE ADMINIS	\$245,364.00	\$245,364.00	\$251,964.00	\$249,044.00	(\$2,920.00)	(1.16)
10.2500.112.00.000000	BUSINESS OFFICE ACCOUN	\$123,793.70	\$125,458.00	\$130,807.00	\$129,489.00	(\$1,318.00)	(1.01)
10.2500.113.00.000000	PAYROLL & BENEFIT SALAF	\$93,500.00	\$93,500.00	\$94,903.00	\$98,250.00	\$3,347.00	3.53
10.2500.115.00.000000	BUSINESS OFFICE SUPPOR	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	0.00
10.2500.151.00.000000	OTHER EMPLOYEE COMPE	\$0.00	\$15,500.00	\$19,880.00	\$0.00	(\$19,880.00)	(100.00)
10.2500.211.00.000000	HEALTH INSURANCE	\$83,538.07	\$109,261.00	\$109,261.00	\$131,197.00	\$21,936.00	20.08
10.2500.212.00.000000	DENTAL INSURANCE	\$7,157.44	\$9,488.00	\$10,609.00	\$10,009.00	(\$600.00)	(5.66)
10.2500.213.00.000000	LIFE INSURANCE	\$1,093.00	\$1,093.00	\$970.00	\$2,479.00	\$1,509.00	155.57
10.2500.214.00.000000	DISABILITY INSURANCE	\$1,190.82	\$1,399.00	\$1,290.00	\$1,218.00	(\$72.00)	(5.58)
10.2500.220.00.000000	SOCIAL SECURITY	\$2,474.56	\$1,999.00	\$1,935.00	\$1,936.00	\$1.00	0.05
10.2500.221.00.000000	MEDICARE	\$6,170.01	\$6,783.00	\$7,193.00	\$6,200.00	(\$993.00)	(13.81)
10.2500.231.00.000000	NH RETIREMENT	\$47,248.66	\$48,645.00	\$49,702.00	\$50,710.00	\$1,008.00	2.03

School Administrative Unit 39

Budget Report

Fiscal Year: 2016-2017

Print accounts with zero balance
 Round to whole dollars
 Account on new page
 Exclude inactive accounts with zero balance

From Date: 12/1/2016

To Date: 12/31/2016

Definition: Budget Request

Account	Description	FY 16 Actual	FY 17 Voted	FY 17 Adj Budget	FY 18 Draft 2 Proposed	Dollar Difference	Percent Difference
10.2500.233.00.000000	403B/457 INVESTMENT MAT	\$36,281.09	\$28,382.00	\$29,570.00	\$29,453.00	(\$117.00)	(0.40)
10.2500.240.00.000000	COURSES & CONFERENCE	\$1,434.18	\$6,500.00	\$1,000.00	\$6,500.00	\$5,500.00	550.00
10.2500.241.00.000000	FINANCIAL SOFTWARE TR	\$1,012.96	\$3,000.00	\$3,000.00	\$2,000.00	(\$1,000.00)	(33.33)
10.2500.250.00.000000	UNEMPLOYMENT COMPEN	\$138.06	\$1,399.00	\$1,399.00	\$0.00	(\$1,399.00)	(100.00)
10.2500.260.00.000000	WORKERS' COMPENSATIO	\$1,850.74	\$1,865.00	\$1,865.00	\$1,900.00	\$35.00	1.88
10.2500.430.00.000000	OFFICE EQUIPMENT MAINT	\$669.55	\$750.00	\$750.00	\$600.00	(\$150.00)	(20.00)
10.2500.440.00.000000	OFFICE EQUIPMENT RENT/	\$1,659.48	\$1,660.00	\$1,660.00	\$1,660.00	\$0.00	0.00
10.2500.580.00.000000	BUSINESS OFFICE TRAVEL	\$2,307.51	\$1,750.00	\$1,750.00	\$2,500.00	\$750.00	42.86
10.2500.610.00.000000	COMPUTER SUPPLIES	\$1,447.66	\$3,500.00	\$2,000.00	\$3,400.00	\$1,400.00	70.00
10.2500.640.00.000000	PERIODICALS & REFERENC	\$263.02	\$270.00	\$270.00	\$270.00	\$0.00	0.00
10.2500.650.00.000000	COMPUTER SOFTWARE	\$62,729.27	\$62,977.00	\$57,977.00	\$55,728.00	(\$2,249.00)	(3.88)
10.2500.810.00.000000	DUES & FEES	\$939.00	\$965.00	\$965.00	\$2,200.00	\$1,235.00	127.98
Function: BUSINESS SUPPORT SERVICES - 2500		\$722,262.78	\$773,008.00	\$780,720.00	\$786,743.00	\$6,023.00	0.77
10.2600.111.00.000000	Director of Buildings and Grou	\$76,614.99	\$75,918.00	\$74,095.00	\$74,095.00	\$0.00	0.00
10.2600.151.00.000000	OTHER EMPLOYEE COMPE	\$15,446.40	\$0.00	\$0.00	\$0.00	\$0.00	0.00
10.2600.211.00.000000	HEALTH INSURANCE	\$14,725.84	\$13,847.00	\$13,847.00	\$21,325.00	\$7,478.00	54.00
10.2600.212.00.000000	DENTAL INSURANCE	\$1,155.68	\$916.00	\$1,635.00	\$1,635.00	\$0.00	0.00
10.2600.213.00.000000	LIFE INSURANCE	\$63.00	\$60.00	\$60.00	\$72.00	\$12.00	20.00
10.2600.214.00.000000	DISABILITY INSURANCE	\$197.61	\$228.00	\$193.00	\$192.00	(\$1.00)	(0.52)
10.2600.221.00.000000	MEDICARE	\$1,278.55	\$1,101.00	\$1,101.00	\$1,075.00	(\$26.00)	(2.36)
10.2600.231.00.000000	NH RETIREMENT	\$10,283.35	\$8,480.00	\$8,276.00	\$8,433.00	\$157.00	1.90
10.2600.233.00.000000	403B/457 INVESTMENT MAT	\$9,071.48	\$4,707.00	\$4,594.00	\$4,594.00	\$0.00	0.00
10.2600.240.00.000000	COURSES & CONFERENCE	\$0.00	\$750.00	\$500.00	\$750.00	\$250.00	50.00

School Administrative Unit 39

Budget Report

Fiscal Year: 2016-2017

Print accounts with zero balance
 Round to whole dollars
 Account on new page

Exclude inactive accounts with zero balance

From Date: 12/1/2016

To Date: 12/31/2016

Definition: Budget Request

Account	Description	FY 16 Actual	FY 17 Voted	FY 17 Adj Budget	FY 18 Draft 2 Proposed	Dollar Difference	Percent Difference
10.2600.250.00.000000	UNEMPLOYMENT COMPEN:	\$17.17	\$228.00	\$228.00	\$0.00	(\$228.00)	(100.00)
10.2600.260.00.000000	WORKERS' COMPENSATIOI	\$345.00	\$303.00	\$303.00	\$350.00	\$47.00	15.51
10.2600.411.00.000000	WATER	\$1,336.28	\$1,700.00	\$1,700.00	\$1,700.00	\$0.00	0.00
10.2600.412.00.000000	SEPTIC SERVICE	\$0.00	\$350.00	\$350.00	\$0.00	(\$350.00)	(100.00)
10.2600.423.00.000000	CONTRACTED CLEANING S	\$14,560.00	\$14,835.00	\$14,835.00	\$15,000.00	\$165.00	1.11
10.2600.430.00.000000	BUILDING MAINTENANCE	\$22,155.22	\$6,500.00	\$3,500.00	\$6,500.00	\$3,000.00	85.71
10.2600.431.00.000000	BUILDING UPKEEP	\$124,604.54	\$30,000.00	\$30,000.00	\$15,000.00	(\$15,000.00)	(50.00)
10.2600.520.00.000000	PROPERTY/LIABILITY/BOND	\$4,872.00	\$5,210.00	\$5,210.00	\$5,500.00	\$290.00	5.57
10.2600.580.00.000000	BUILDING & PROPERTY TR	\$445.07	\$650.00	\$650.00	\$650.00	\$0.00	0.00
10.2600.610.00.000000	CUSTODIAL SUPPLIES	\$561.87	\$1,100.00	\$1,100.00	\$1,000.00	(\$100.00)	(9.09)
10.2600.622.00.000000	ELECTRICITY	\$16,217.03	\$7,700.00	\$10,700.00	\$20,000.00	\$9,300.00	86.92
10.2600.624.00.000000	HEATING OIL	\$385.59	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Function: OPERATION AND MAINTENANCE SERV - 2600		\$314,336.67	\$174,583.00	\$172,877.00	\$177,871.00	\$4,994.00	2.89
10.2841.111.00.000000	DIRECTOR OF TECHNOLOG	\$82,265.00	\$90,000.00	\$90,000.00	\$90,000.00	\$0.00	0.00
10.2841.115.00.000000	DATA MANAGER	\$0.00	\$22,000.00	\$21,996.00	\$21,912.00	(\$84.00)	(0.38)
10.2841.211.00.000000	HEALTH INSURANCE	\$14,119.68	\$14,826.00	\$14,463.00	\$16,879.00	\$2,416.00	16.70
10.2841.212.00.000000	DENTAL INSURANCE	\$916.08	\$916.00	\$916.00	\$917.00	\$1.00	0.11
10.2841.213.00.000000	LIFE INSURANCE	\$871.00	\$931.00	\$931.00	\$943.00	\$12.00	1.29
10.2841.214.00.000000	DISABILITY INSURANCE	\$212.22	\$336.00	\$291.00	\$290.00	(\$1.00)	(0.34)
10.2841.220.00.000000	SOCIAL SECURITY	\$0.00	\$1,364.00	\$1,364.00	\$1,359.00	(\$5.00)	(0.37)
10.2841.221.00.000000	MEDICARE	\$1,139.34	\$1,624.00	\$1,624.00	\$1,623.00	(\$1.00)	(0.06)
10.2841.231.00.000000	NH RETIREMENT	\$9,188.93	\$10,053.00	\$10,053.00	\$10,242.00	\$189.00	1.88
10.2841.233.00.000000	403B/457 INVESTMENT MAT	\$6,656.01	\$7,080.00	\$7,080.00	\$7,080.00	\$0.00	0.00

School Administrative Unit 39

Budget Report

Fiscal Year: 2016-2017

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

From Date: 12/1/2016

To Date: 12/31/2016

Definition: Budget Request

Account	Description	FY 16 Actual	FY 17 Voted	FY 17 Adj Budget	FY 18 Draft 2 Proposed	Dollar Difference	Percent Difference
10.2841.240.00.000000	COURSES & CONFERENCE	\$1,054.00	\$1,038.00	\$538.00	\$1,100.00	\$562.00	104.46
10.2841.250.00.000000	UNEMPLOYMENT COMPEN	\$17.17	\$247.00	\$247.00	\$0.00	(\$247.00)	(100.00)
10.2841.260.00.000000	WORKERS' COMPENSATIO	\$329.13	\$329.00	\$329.00	\$370.00	\$41.00	12.46
10.2841.580.00.000000	TECHNOLOGY TRAVEL	\$3,223.01	\$1,025.00	\$1,025.00	\$1,500.00	\$475.00	46.34
Function: SUPERVISING INFO MGMT SERVICES - 2841		\$119,991.57	\$151,769.00	\$150,857.00	\$154,215.00	\$3,358.00	2.23
10.3100.111.00.000000	Director of Food Services	\$62,000.00	\$62,000.00	\$62,930.00	\$62,930.00	\$0.00	0.00
10.3100.150.00.000000	HEALTH WAIVER PAYOUT	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00
10.3100.212.00.000000	DENTAL INSURANCE	\$1,634.88	\$1,635.00	\$1,635.00	\$1,635.00	\$0.00	0.00
10.3100.213.00.000000	LIFE INSURANCE	\$60.00	\$60.00	\$60.00	\$72.00	\$12.00	20.00
10.3100.214.00.000000	DISABILITY INSURANCE	\$159.85	\$186.00	\$164.00	\$166.00	\$2.00	1.22
10.3100.221.00.000000	MEDICARE	\$873.04	\$899.00	\$912.00	\$928.00	\$16.00	1.75
10.3100.231.00.000000	NH RETIREMENT	\$6,925.47	\$6,926.00	\$7,029.00	\$7,276.00	\$247.00	3.51
10.3100.233.00.000000	403B/457 INVESTMENT MAT	\$0.00	\$3,844.00	\$3,844.00	\$3,964.00	\$120.00	3.12
10.3100.240.00.000000	COURSES & CONFERENCE	\$3,163.91	\$788.00	\$538.00	\$1,000.00	\$462.00	85.87
10.3100.250.00.000000	UNEMPLOYMENT COMPEN	\$55.60	\$186.00	\$186.00	\$0.00	(\$186.00)	(100.00)
10.3100.260.00.000000	WORKERS' COMPENSATIO	\$1,996.38	\$1,997.00	\$1,997.00	\$2,000.00	\$3.00	0.15
10.3100.580.00.000000	FOOD SERVICE TRAVEL	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.00
10.3100.810.00.000000	DUES & FEES	\$0.00	\$118.00	\$118.00	\$200.00	\$82.00	69.49
Function: FOOD SERVICE OPERATIONS - 3100		\$77,869.13	\$80,839.00	\$81,613.00	\$82,371.00	\$758.00	0.93
Fund: GENERAL FUND - 10		\$2,168,706.72	\$2,136,780.00	\$2,137,599.23	\$2,207,022.00	\$69,422.77	3.25
50.2849.310.00.000000	Administrative Consulting	\$4,129.34	\$2,700.00	\$2,700.00	\$2,700.00	\$0.00	0.00

School Administrative Unit 39

Budget Report

Fiscal Year: 2016-2017

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Exclude inactive accounts with zero balance

From Date: 12/1/2016

To Date: 12/31/2016

Definition: Budget Request

Account	Description	FY 16 Actual	FY 17 Voted	FY 17 Adj Budget	FY 18 Draft 2 Proposed	Dollar Difference	Percent Difference
50.2849.340.00.000000	Technical Consulting	\$3,900.00	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	0.00
50.2849.650.00.000000	Technology Supplies & Materi	\$16,033.38	\$11,600.00	\$11,600.00	\$11,600.00	\$0.00	0.00
Function: OTHER INFORMATION MGMT SERVICES - 2849		\$24,062.72	\$18,800.00	\$18,800.00	\$18,800.00	\$0.00	0.00
Fund: ENTERPRISE FUND - 50		\$24,062.72	\$18,800.00	\$18,800.00	\$18,800.00	\$0.00	0.00
Grand Total:		\$2,192,769.44	\$2,155,580.00	\$2,156,399.23	\$2,225,822.00	\$69,422.77	3.22

End of Report