

**Insurance Alternative; Contractual Changes and 1.5 New IT Positions; 1.5% raises for NU
SCHOOL ADMINISTRATIVE UNIT #70**

Budget Summary	2019-20 Revised Budget	2019-20 Actual	2020-21 Revised Budget	2020-21 Projected	2021-22 Proposed Budget	Bgt to Bgt Incr (Decr)	% Change
Expenditures	\$1,638,374	\$1,625,778	\$1,864,706	\$1,805,493	\$2,057,518	\$192,812	10.3%
Revenues							
From EOY Fund Balance	\$21,486	\$50,282	\$29,449	\$48,790	\$78,554	\$49,105	166.7%
Other Non-Tax Revenues	200	7,598	200	200	200	0	0.0%
Total Non-Tax Offsets	\$21,686	\$57,880	\$29,649	\$48,990	\$78,754	\$49,105	165.6%
From Net District Assessment	\$1,616,688	\$1,616,688	\$1,835,057	\$1,835,057	\$1,978,764	\$143,707	7.8%

<u>District Assessments:</u>	<u>2020-21</u>	<u>2021-22</u>	<u>B-B incr/Decr</u>
Dresden School District	\$1,095,235	1,185,413	90,178
Hanover School District	451,093	496,785	45,692
Norwich School District	288,729	296,566	7,837
Subtotal	<u>\$1,835,057</u>	<u>1,978,764</u>	<u>143,707</u>

SCHOOL ADMINISTRATIVE UNIT #70	2019-20 Adopt/Adj Budget	2019-20 Exp'd & Enc'd	2020-21 Adopt/Adj Budget	2020-21 Exp'd & Enc'd	2021-22 Proposed Budget	Bgt to Bgt Incr (Decr)	Notes:			
Beginning Year Fund Balance	\$50,282 <small>(budgeted to reduce assessments)</small>	\$50,282 <small>(actual prior year end)</small>	29,449 <small>(budgeted to reduce assessments)</small>	\$48,790 <small>(actual prior year end)</small>	\$78,554 <small>(budgeted to reduce assessments)</small>	\$49,105				
REVENUES										
District Assessments:										
1121 Dresden School District	965,023	\$965,023	1,095,235	\$1,095,235	1,185,413	\$90,178	share down from	60.01%	to	58.92%
1122 Hanover School District	397,463	397,463	451,093	451,093	496,785	45,692	percent is up from	24.73%	to	26.36%
1123 Norwich School District	254,402	254,402	288,729	288,729	296,566	7,837	percent is down from	15.26%	to	14.72%
Subtotal	1,616,888	\$1,616,888	1,835,057	\$1,835,057	1,978,764	\$143,707	Assessments up	\$143,707	or	7.83%
Other Income:										
1510 Interest Income	100	\$2,394	100	\$100	100	\$0				
1980 Refund of Prior Yr Expense	0	0	0	0	0	0				
1990 Miscellaneous Income	100	5,204	100	100	100	0				
Subtotal	200	\$7,598	200	\$200	200	\$0				
Total Current Year Revenues	1,617,088	\$1,624,486	1,835,257	\$1,835,257	1,978,964	\$143,707				
Total Resources Available to Offset Appropriations	\$1,638,574	\$1,638,574	\$1,864,706	\$1,884,047	\$2,057,518	\$192,812	Total Resources up: \$192,812 10.340%			
EXPENDITURES										
Salaries										
110 Administrator Salaries	469,357	\$469,461	596,502	\$589,085	620,165	\$23,663	UB changes from 20-21 = \$14,497; Contractual Inc = \$6,372			3.97%
111 Office Support Staff	117,420	117,821	144,112	120,656	122,565	(\$21,547)	Reduce 1 position by .50			-14.95%
112 Admin Support Staff	362,843	345,393	369,398	367,390	480,671	111,273	Turnover savings; step increase (1); 1.5 new Tech positions			30.12%
118 Subs & CC Stipends	29,000	32,000	29,000	29,000	19,000	-10,000	Reduction of Curriculum Stipends			
119 Asst Supt/Admin Help	2,000	936	2,000	1,000	2,000	0				
200 Retiree Wages	8,206	8,206	8,206	8,206	8,206	0				
Subtotal	\$988,826	\$973,817	\$1,149,218	\$1,115,336	\$1,252,607	\$103,389				9.00%

SCHOOL ADMINISTRATIVE UNIT #70	2019-20 Adopt/Adj Budget	2019-20 Exp'd & Enc'd	2020-21 Adopt/Adj Budget	2020-21 Exp'd & Enc'd	2021-22 Proposed Budget	Bgt to Bgt Incr (Decr)	Notes:
Payroll Tax & Employee Benefits							
211 Medical Insurance	247,526	\$238,472	281,082	\$267,524	295,959	\$14,877	Insurance Product Change w/7% P.I. 5.3%
212 Dental Insurance	7,119	8,233	7,974	9,343	9,359	1,385	17.4%
213 Life Insurance	2,563	2,457	2,996	5,720	3,302	306	10.2%
214 Workers Comp Ins	3,024	988	3,519	3,120	3,402	-117	-3.3%
215 Disability Insurance	2,942	3,964	3,423	4,609	3,733	310	9.1%
220 Annuity	28,970	35,328	35,060	32,571	31,383	-3,677	
221 Retirement	103,490	107,930	118,761	124,256	165,333	46,572	NHRS Increase mandated 25.87%
230 FICA	71,603	68,017	83,426	78,495	84,592	1,166	
260 Unemp Comp Ins	509	280	545	500	617	72	
Subtotal	\$467,746	\$465,670	\$536,786	\$526,136	\$597,680	\$60,894	
272 Conferences & Staff Development							
0000 Support Staff	\$2,500	\$1,407	\$2,500	\$500	\$2,500	\$0	
0100 Administration	9,200	4,533	9,200	2,500	9,200	0	
Subtotal	\$11,700	\$5,940	\$11,700	\$3,000	\$11,700	\$0	
300 Purch Prof/Tech Services							
330 Purchased Prof Tech Svcs	\$6,600	\$12,275	\$6,600	\$9,889	\$6,600	\$0	
340 Pre Employment Costs	100	147	100	100	100	0	
390 Auditors	7,400	5,980	7,400	6,000	7,400	0	
391 Attorney Fees	1,250	3,646	1,250	1,000	1,250	0	
391 Network Admin Contract	25,000	6,720	20,000	19,200	38,000	18,000	includes Tech infrastructure update for SAU office
Subtotal	\$40,350	\$28,767	\$35,350	\$36,189	\$53,350	\$18,000	
400 Purch Property Services							
0100 Service Contracts	\$24,402	\$36,927	\$24,402	\$29,105	\$31,675	\$7,273	Increase due to External Hosting of Financial/HR software
0200 Computer Programming	2,000	160	2,000	200	2,000	0	
0293 Public Relations/Curr Resources	5,000	0	5,000	3,950	5,000	0	
0400 SAU Wide Meetings	5,000	5,405	5,000	5,000	5,000	0	
0500 On Line Services	1,250	883	1,250	1,009	1,250	0	
452 Copy Machine	8,200	7,455	8,200	7,100	8,200	0	
Subtotal	\$45,852	\$50,830	\$45,852	\$46,364	\$53,125	\$7,273	
515 Travel & Other Local Expenses							
0000 Support Staff	\$1,000	\$2,212	\$1,000	\$300	\$1,000	\$0	
0100 Administration	8,000	5,815	8,000	2,000	8,000	0	
Subtotal	\$9,000	\$8,026	\$9,000	\$2,300	\$9,000	\$0	

SCHOOL ADMINISTRATIVE UNIT #70	2019-20 Adopt/Adj Budget	2019-20 Exp'd & Enc'd	2020-21 Adopt/Adj Budget	2020-21 Exp'd & Enc'd	2021-22 Proposed Budget	Bgt to Bgt Incr (Decr)	Notes:
5,6xx Other Purchased Services							
521 Insurance Prop & Liab	\$3,400	\$2,984	\$3,400	\$3,274	\$3,496	\$96	guaranteed NTE
531 Telephone	6,100	8,664	8,000	9,060	9,060	1,060	actual billing levels
532 Postage	5,200	3,719	5,200	4,717	5,200	0	
540 Advertising	6,500	330	6,500	1,336	6,500	0	
541 Recruitment	5,000	12,786	5,000	5,043	5,000	0	
610 Supplies	9,500	9,676	9,500	9,000	9,500	0	
630 Publications & Software	20,500	26,462	20,500	27,221	22,600	2,100	added Safe Schools software
Subtotal	\$56,200	\$64,621	\$58,100	\$59,650	\$61,356	\$3,256	
7xx Equipment							
730 Equipment	\$4,100	\$6,158	\$4,100	\$2,599	4,100	\$0	
740 Computers/Lease	\$0	\$5,550	\$0	0	\$0	0	
Subtotal	\$4,100	\$11,708	\$4,100	\$2,599	\$4,100	\$0	
8xx Dues and Fees							
810 Professional Dues	\$12,600	\$12,219	\$12,600	\$12,219	\$12,600	\$0	
811 Organizational Dues	2,000	4,180	2,000	1,700	2,000	0	NHSBA, others
Subtotal	\$14,600	\$16,399	\$14,600	\$13,919	\$14,600	\$0	
TOTAL EXPENDITURES	\$1,638,374	\$1,625,778	\$1,864,706	\$1,805,493	\$2,057,518	\$192,812	Total budget up \$192,812 10.34%

CPI - Sept	1.20%	\$1,887,083
Bgt to'22 Bgt based on CPI - over		170,435

SCHOOL ADMINISTRATIVE UNIT #70 Assessment Allocation	for 2021-22		for 2020-21		for 2019-20		for 2018-19		For 2017-18 Budget		For 2016-17 Budget	
	Per Rpts	% of Total	Per Rpts	% of Total	Per Rpts	% of Total			Per Rpts	% of Total	Per Repts	% of Total
I - AVERAGE DAILY MEMBERSHIP (ADM): (Actual year just ended, for example, use FY20 actual student counts to allocate assessments for FY22 budget)												
Dresden from NHDOE-EOY Reports (Gr 6-12)	1098.17	59.18%	1114.62	59.90%	1095.18	59.78%	1124.29	59.51%	1096.19	58.58%	1,108.0	58.23%
Hanover from NHDOE-EOY Reports (Gr K-5 only)	491.41	26.48%	459.42	24.69%	458.97	25.05%	463.06	24.51%	470.94	25.17%	489.7	25.74%
Norwich from 1st 40 Day ADM Report	266	14.34%	286.7	15.41%	278	15.17%	302	15.98%	304	16.25%	305.0	16.03%
total	1855.58	100.00%	1860.74		1832.15	100.00%	1889.35	100.00%	1871.13	100.00%	1,902.7	100.00%
Hanover & Dresden Total Dres % of Han/Dres	1589.58	69.086%	1574.04	70.813%	1554.15	70.47%	1587.35	70.83%	1567.13	69.95%	1,597.7	69.35%
II - CERTIFIED STAFF (FTE'S): (From Staffing Summary, Budgeted for Current Yr)												
	19-20*		19-20		18-19		17-18		16-17		15-16	
Dresden	122.06	58.69%	123.86	60.06%	123.18	61.60%	119.38	60.61%	119.54	60.48%	116.48	59.19%
Hanover	54.5	26.21%	51.2	24.83%	47.2	23.60%	47.1	23.91%	47.4	23.98%	49.50	25.15%
Norwich	31.4	15.10%	31.15	15.11%	29.6	14.80%	30.5	15.48%	30.7	15.53%	30.80	15.65%
total	207.96	100.00%	206.21	100.00%	199.98	100.00%	196.98	100.00%	197.64	100.00%	196.78	100.00%
III - PERCENTAGE OF SAU COSTS												
Dresden		58.92%		60.01%		59.91%		59.68%		58.83%		58.36%
Hanover		26.36%		24.73%		25.11%		24.58%		25.28%		25.80%
Norwich		14.72%		15.26%		14.99%		15.73%		15.89%		15.84%
total		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%