

S.A.U. #48 CENTRAL OFFICE  
COMPARATIVE BUDGET ANALYSIS

Line	ACTIVITY	FY 16/17		FY 16/17 Variance	FY17/18		FY17/18 Variance	FY18/19		FY18/19 Variance	FY 19/20		FY 20/21 Budget	Change
		Budget	Actual		Budget	Actual		Budget	Actual		Budget	Budget		
1	Superintendent & Assistants	343,624	358,856	(15,232)	358,856	389,419	(30,563)	374,449	411,111	(36,662)	383,810	356,500	(27,310)	
2	Special Education Director	95,495	100,964	(5,469)	80,000	83,000	(3,000)	83,000	90,000	(7,000)	90,000	92,700	2,700	
3	Technology Staff	37,500	38,250	(750)	38,250	40,000	(1,750)	40,000	41,000	(1,000)	41,000	133,000	92,000	
4	Facilities Director	85,000	87,000	(2,000)	87,000	90,000	(3,000)	90,000	92,250	(2,250)	92,250	97,000	4,750	
5	Medical Adm'n. Services Coordinator	35,000	36,500	(1,500)	36,500	37,230	(730)	37,230	38,160	(930)	38,160	39,309	1,149	
6	Professional Development	3,000	3,746	(746)	3,000	2,835	165	4,000	2,262	1,738	4,000	4,000	0	
7	Professional Subscriptions	250	468	(218)	400	1,140	(740)	600	382	218	600	600	0	
8	Administrative Travel (In)	15,000	13,860	1,140	14,000	9,827	4,173	14,000	7,860	6,140	14,000	10,000	(4,000)	
9	Administrative Travel (Out)	3,500	4,431	(931)	4,500	3,988	512	4,500	4,441	59	4,500	4,500	0	
10	Professional Dues	2,500	4,385	(1,885)	2,500	4,953	(2,453)	4,000	4,837	(837)	4,000	4,000	0	
11	Secretarial Salaries	150,226	147,362	2,864	153,948	121,576	32,372	122,245	126,130	(3,885)	161,176	174,347	(13,171)	
12	Bookkeeping Salaries	132,510	137,967	(5,457)	137,967	150,261	(12,294)	135,500	136,638	(1,138)	138,763	141,276	(2,513)	
13	Business Administrator	87,827	89,584	(1,757)	89,584	91,376	(1,792)	91,376	93,659	(2,283)	93,659	96,469	(2,810)	
14	Treasurer Salary	2,000	2,000	0	2,000	2,000	0	2,000	4,000	(2,000)	3,000	3,000	0	
15	Custodial Services	6,417	6,417	(0)	6,417	6,546	(129)	6,546	6,710	(164)	6,710	6,911	201	
16	Auditor	10,000	5,475	4,525	9,500	5,675	3,825	6,500	4,000	2,500	6,500	6,000	(500)	
17	Legal Fees	500	496	4	500	341	160	500	274	226	500	500	0	
18	Telephone	10,000	9,664	336	11,500	11,594	(94)	11,000	12,101	(1,101)	11,000	12,500	1,500	
19	Electricity	6,500	5,712	788	6,000	6,234	(234)	6,000	8,190	(2,190)	6,000	7,500	1,500	
20	Gas/Water	2,500	781	1,719	2,000	454	1,546	1,500	398	1,102	1,500	1,500	0	
21	Office Supplies	10,000	13,841	(3,841)	12,000	13,251	(1,251)	13,500	13,983	(483)	13,500	13,500	0	
22	Custodial Supplies	500	574	(74)	500	335	165	750	477	273	750	500	(250)	
23	Postage	2,500	2,999	(499)	2,750	1,647	1,103	3,000	1,229	1,771	3,000	2,500	(500)	
24	Printing	1,000	1,302	(302)	1,000	727	273	1,000	95	905	1,000	1,000	0	

Line	ACTIVITY	FY 16/17		FY 16/17 Variance	FY17/18		FY17/18 Variance	FY18/19		FY18/19 Variance	FY19/20		FY 20/21 Budget	Change
		Budget	Actual		Budget	Actual		Budget	Actual		Budget	Budget		
25	Maintenance Agreements	24,000	24,915	(915)	24,000	23,876	124	27,273	25,621	1,652	31,273	33,773	2,500	
26	Repairs & Maintenance	1,500	1,311	189	1,500	8,659	(7,159)	1,500	4,690	(3,190)	1,500	5,000	3,500	
27	Leased Equipment	6,000	7,560	(1,560)	7,500	6,412	1,088	5,928	6,156	(228)	4,860	6,500	1,640	
28	New Equipment	1	2,056	(2,055)	1	1,992	(1,991)	4,000	4,341	(341)	4,000	4,000	0	
29	Software	1	297	(296)	1	4,587	(4,586)	1	167	(166)	1	9,385	9,384	
30	Advertising	500	3,342	(2,842)	500	893	(393)	1,000	737	263	1,000	1,000	0	
31	Support Staff Workshops	500	597	(97)	500	0	500	500	199	301	500	500	0	
32	Special Ed - Materials	1	0	1	1	0	1	1	0	1	1	1	0	
33	Curriculum-Materials	1	0	1	1	0	1	1	0	1	1	1	0	
34	Curriculum-Professional & Technical	2,000	600	1,400	1,000	3,350	(2,350)	600	563	37	600	600	0	
35	Curriculum-Extended Services	2,500	0	2,500	1,500	1,125	375	1,200	0	1,200	1,200	1,200	0	
36	Retirement	128,757	114,506	14,251	138,007	113,465	24,542	141,048	127,920	13,128	156,932	169,718	12,785	
37	FICA	75,301	73,257	2,044	75,775	74,560	1,215	78,191	75,998	2,193	82,314	88,397	6,082	
38	Health Insurance	265,080	259,782	5,298	266,451	238,220	28,231	249,687	236,005	13,682	290,094	335,788	45,694	
39	Unemployment	346	324	22	346	324	22	325	490	(165)	346	367	21	
40	Workers' Compensation	4,088	3,161	927	3,262	3,413	(151)	3,284	3,381	(98)	3,442	3,754	312	
41	Longevity	4,000	4,000	0	4,000	3,500	500	1,500	1,536	(36)	1,500	1,500	0	
42	Dental	8,452	8,446	6	8,850	9,219	(369)	9,056	9,289	(233)	9,213	9,255	42	
43	Long-term Disability	4,500	4,678	(178)	4,500	4,400	100	4,500	4,443	57	4,500	4,500	0	
44	E & O/Life Insurance	550	1,581	(1,031)	1,500	1,010	490	2,000	832	1,168	2,000	2,000	0	
45	Bank Charges	2,500	2,164	336	2,500	291	2,209	500	270	230	500	350	0	
46	Contingency	1	0	1	1	0	1	1	0	1	1	1	0	
47	Market Adjustments	1	0	1	1	0	1	1	0	1	1	1	0	
	Total	1,573,929	1,585,212	(11,283)	1,602,369	1,573,734	28,635	1,585,292	1,602,823	(17,530)	1,715,158	26,006	26,005	
	% Increase	2.91%			1.81%								197,550	
													11.52%	

Line	ACTIVITY	FY 16/17 Budget	FY15/16 Actual	FY 15/16 Variance	FY17/18 Budget	FY17/18 Actual	FY17/18 Variance	FY18/19 Budget	FY18/19 Actual	FY18/19 Variance	FY 19/20 Budget	FY 19/20 Budget	Change
Federal	Title 1	0	0	0	0	0	0	0	0	0	0	0	0
	IDEM/Preschool/Silver	550,000	533,490	16,510	550,000	533,658	16,342	550,000	594,753	(44,753)	550,000	550,000	0
	Other Grants	1	199	(198)	1	1	1	1	0	1	1	1	0
	Federal Total	550,001	533,689	16,312	550,001	533,658	16,343	550,001	594,753	-44,752	550,001	550,001	0
Total Appropriations (CO + Fed.)													
		2,123,930	2,118,901	(5,029)	2,152,370	2,107,392	(44,978)	2,135,293	2,197,576	62,283	2,265,159	2,462,709	197,550
Total Revenue													
		647,501	635,618	(11,883)	651,001	634,554	(16,447)	651,001	696,757	45,756	648,501	649,251	750
SAU Assessment													
		1,476,429	1,476,431	2	1,501,369	1,501,132	(237)	1,484,292	1,484,293	1	1,616,658	1,813,458	196,800
	% Increase												12.17%
Revenue													
	Federal & State Grants	550,001	533,689	(16,312)	550,001	533,658	(16,343)	550,001	594,753	44,752	550,001	550,001	0
	Title 1 Administration	35,000	36,645	1,645	40,000	40,318	318	40,000	34,957	(5,043)	40,000	38,000	(5,000)
	Indirect Cost	55,000	82,089	27,089	55,000	57,188	2,188	55,000	62,226	7,226	55,000	60,000	5,000
	Earnings on Investments	1,500	201	(1,299)	1,000	747	(253)	1,000	747	(253)	1,000	750	(250)
	Loan Proceeds	0	0	0	0	0	0	0	0	0	0	0	0
	Other Building Aid	0	0	0	0	0	0	0	0	0	0	0	0
	Miscellaneous	6,000	2,984	(3,016)	5,000	2,642	(2,358)	5,000	4,073	(927)	2,500	3,500	1,000
	Fund Balance	0	0	0	0	0	0	0	0	0	0	0	0
		647,501	635,618	(11,883)	651,001	634,554	(16,447)	651,001	696,757	45,756	648,501	649,251	750

District	2018		2017/2018 ADM In Attendance	Average of Equal Val and ADM Percentages	
	Equal Val of School	Percent of Equal Valuation		Percent of ADM	Equal Val and ADM Percentages
Campton	450,210,564	12.53%	301.84	15.51%	14.02%
Ellsworth	15,268,587	0.42%	13.00	0.67%	0.55%
Holderness	779,896,927	21.70%	157.77	8.11%	14.90%
Plymouth	490,795,359	13.66%	410.46	21.09%	17.37%
Perrin-Baker	833,932,034	23.20%	666.62	34.25%	28.73%
Rumney	172,751,311	4.81%	113.59	5.84%	5.32%
Thornton	401,352,542	11.17%	205.83	10.58%	10.87%
Waterville	344,039,851	9.57%	22.18	1.14%	5.36%
Wentworth	105,898,363	2.95%	54.78	2.81%	2.88%
	3,594,145,538	100.00%	1946.07	100.00%	100.00%

Allocation of SAU Budget 2020/2021

District	2020/2021		2019/2020		Increase (Decrease)
	Assessment Percentage	Dollar Allocation	Assessment Percentage	Dollar Allocation	
Campton	14.02%	254,215	13.82%	223,418	30,797
Ellsworth	0.55%	9,909	0.58%	9,402	507
Holderness	14.90%	270,261	15.13%	244,658	25,603
Plymouth	17.37%	315,063	17.47%	282,447	32,615
Perrin-Baker	28.73%	520,981	28.96%	468,230	52,751
Rumney	5.32%	96,506	5.07%	81,993	14,514
Thornton	10.87%	197,155	10.66%	172,381	24,774
Waterville	5.36%	97,128	5.39%	87,189	9,940
Wentworth	2.88%	52,240	2.90%	46,941	5,299
	100.00%	1,813,458	100.00%	1,616,658	196,800

<https://www.education.nh.gov/data/documents/values2018.pdf>