

SAU
2020 Proposed Budget

updated 11/26/2018
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Notes

The proposed budget is based on the following:

- > 2% increase to hourly wages*
- > Multi-year contract increases for salaried employees*
- > 1.4% GMR increase for insurance*
- > 2.3% increase for dental insurance*
- > Removed cost for strategic plan and included increased cost for accounting software*
- > Balance of budget is level funded*
- > Changes in NHRS rates*

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updated 11/29/2018
10:20 AM

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual YTD (9/30/18)	2019 Projected	2020 Proposed Budget	\$ Diff (proposed vs py actual)	2020 Alternate Budget	\$ Diff
#										
100 SUPERINTENDENT SALARY	139,458	142,944	142,944	149,448	40,235.93	149,448	152,400	9,456	152,400	2,952
100 SUPERINTENDENT SALARY (SALE OF VACATION DAYS)	5,364	2,749	9,209	5,713	-	5,713	5,500	(3,709)	5,500	(213)
101 ASSISTANT SUPERINTENDENT	97,516	105,463	108,627	110,780	29,830.64	110,780	113,000	4,373	113,000	2,220
102 BUSINESS ADMINISTRATOR	99,521	85,193	87,400	89,148	24,001.39	89,148	90,900	3,500	90,900	1,752
103 ADMINISTRATIVE STAFF	133,110	139,560	148,323	150,300	37,786.47	150,300	153,300	4,977	151,526	1,226
104 DIRECTOR OF CURRICULUM, INSTRUCTION & ASSESSMENT	44,256	45,584	46,952	50,000	20,066.34	79,615	91,800	44,848	91,800	41,800
106 BOOKKEEPERS	110,954	111,175	98,994	97,600	23,018.62	97,600	99,500	506	97,600	-
108 FINANCIAL CLERK	-	-	-	22,464	997.50	22,464	22,700	22,700	22,464	-
110 HEALTH INS BUY OUT	18,293	19,979.41	31,500	27,000	-	27,000	27,000	(4,500)	27,000	-
211 HEALTH INSURANCE	51,139	68,913	79,650	91,585	23,504.16	103,667	105,100	25,450	105,100	13,515
212 DENTAL INSURANCE	8,232	10,248	10,514	11,000	2,756.56	11,640	14,300	3,786	14,300	3,300
213 LIFE INSURANCE	1,436	1,496	1,558	2,000	400.86	1,750	2,000	442	2,000	-
214 LONG TERM DISABILITY INSURANCE	1,686	1,751	1,819	2,500	430.18	1,800	2,500	681	2,500	-
220 FICA & MEDICARE	46,856	47,177	48,651	53,700	13,080.92	56,003	57,800	9,149	55,824	2,124
230 NH RETIREMENT	60,740	63,897	66,766	68,000	18,859.99	77,191	84,300	17,534	74,267	6,267
240 COURSE REIMBURSEMENT	-	960	-	5,000	-	1,000	5,000	5,000	5,000	-
250 UNEMPLOYMENT COMPENSATION	1,008	1,134	500	1,300	-	1,300	1,300	800	1,300	-
260 WORKER COMP INSURANCE	3,493	4,908	5,053	5,500	4,762.00	4,762	5,500	447	5,500	-
290 TRAINING	8,509	8,235	7,966	8,400	4,135.00	8,400	8,400	434	8,400	-
330 CONTRACTED PROFESSIONAL SERVICES	43,932	15,445	27,279	37,000	29,802.09	37,000	30,000	2,721	30,000	(7,000)
380 AUDIT & LEGAL FEES	5,388	5,889	5,681	9,000	-	9,000	9,000	3,319	9,000	-
430 EQUIPMENT REPAIRS & MAINT	77	-	-	2,500	-	2,500	2,500	2,500	2,500	-
442 COPIER & EQUIPMENT LEASES	6,208	7,709	4,558	10,000	4,314.33	7,500	10,000	5,442	10,000	-
450 OFFICE RENTAL	30,000	35,000	40,000	40,000	-	40,000	40,000	-	40,000	-
531 TELEPHONE SERVICES	8,745	15,063	16,587	17,500	2,274.12	18,750	19,000	2,413	17,500	-
534 POSTAGE	4,291	3,817	3,550	4,000	126.00	4,000	4,000	450	4,000	-
540 ADVERTISING	3,025	850	-	1,100	1,368.76	1,500	1,100	1,100	1,100	-
550 PRINTING EXPENSE	-	-	-	400	83.50	400	400	400	400	-
580 TRAVEL	6,013	5,896	10,838	8,000	517.18	8,000	8,000	(2,838)	8,000	-
610 SUPPLIES	11,683	8,927	7,337	10,000	3,399.99	10,000	10,000	2,663	10,000	-
640 BOOKS & PERIODICALS	-	199	186	200	97.00	200	200	14	200	-
730 COMPUTER EQUIPMENT	5,510	2,728	2,682	1,500	-	1,500	1,500	(1,182)	1,500	-
733 FURNITURE & FIXTURES	1,520	522	827	2,000	116.94	1,000	2,000	1,173	2,000	-
810 DUES & FEES	8,322	7,926	6,690	7,000	6,624.82	7,800	7,000	310	7,000	-
840 BOARD CONTINGENCY	-	36	291	200	-	-	200	(91)	200	-
890 ACADEMIC RECOGNITION	3,286	4,486	5,385	5,000	-	5,100	5,000	(385)	5,000	-
COST TO RUN SAU	969,569	975,860	1,028,317	1,106,837	292,591	1,153,831	1,192,200	163,883	1,174,781	67,944

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COST TO RUN SAU	969,569	975,860	1,028,317	1,106,837	292,591	1,153,831	1,192,200	163,883	1,174,781	
LESS: APPLIED FUND BALANCE	80,000	60,000	70,000	50,000		50,000	60,000	(10,000)	60,000	-
9020 GRANT INDIRECT COST REVENUE	-	3,156	38,594	15,000		44,000	20,000	(18,594)	20,000	-
INTEREST INCOME	-	-	856				-			
FUND BALANCE FOR STRATEGIC PLAN COST	-	-	-	10,000		10,000	-	-		
ASSESSMENT FROM DISTRICTS	956,017	960,109	970,000	<u>1,031,837</u>		1,031,837	1,112,200	142,200	1,094,781	124,781
SAVINGS / (LOSS)	66,448	47,405	51,133			(17,994)				
							80,363		62,944	
\$ change in Assessment							7.8%		6.1%	
% of Change in Assessment #										
							85,363		67,944	
\$ change in Costs to Run SAU							7.7%		6.1%	
% of Change in Costs to Run SAU #										

Last Year's Budget	\$ 1,106,837
Plus:	
Employee contracts	49,738
NHRS	6,267
Insurance Benefits (changes + Incr 1.4%)	16,815
WC & Liability Insurance	-
FICA & Medicare	2,124
Contracted Services -Change in Acctg Software less Strategic	(7,000)
Rental Agreement	-
Phone Service	-
	<u>\$ 1,174,781</u>

FY 2017 Audited Unassigned Fund Balance	\$ 192,178 (1)
Less: Board Reserves	
Board Voted Reserve	(75,000)
Reserve for CIA Director FT	(45,000)
FY 2018 Projected Unassigned Fund Balance	<u>\$ 72,178</u>
Allocation to Reduce FY 2019 Assessment to Districts	(50,000)
Allocation to Cover Cost of Strategic Plan	(10,000)
FY 2018 Estimated Savings from Budget	50,000
FY 2019 Remove Reserve for CIA Director	45,000
FY 2019 Projected Overage	(20,000)
Unassigned Fund Balance	<u><u>87,178</u></u>

Allocation to School Districts

Hillsboro-Deering	84.56%	73,718
Washington	14.08%	12,275
Windsor	1.36%	1,186
		<u><u>87,178</u></u>

Audited Fund Balance at June 30, 2017

Assigned for:	
Prepaid Expense	\$ 671
Designated to offset subsequent fiscal year member assessments	70,000
Unassigned:	
General Operations	192,178
Total Fund Balance	<u><u>\$ 262,849</u></u>