

Timberlane Regional School District
Danville Principal Office Supply Account (2410-610)

Mischarges in 2013 - 2014

In 2013-2014 many of the Principal's office supplies were incorrectly charged to the general regular educ. instructional supply account. Below represents a restatement of the two accounts.

<u>Account</u>	<u>Description</u>	<u>2016 Proposed</u>	<u>2015 Budget</u>	<u>Difference</u>	<u>2014 Budget</u>	<u>2014 Expended</u>	<u>2013 Expended</u>
100.2410.610.25.10.1	Supplies, Principals Office	8,000.00	8,000.00	0.00	8,000.00	931.92	1,159.49
	Adjustment for mischarges					5,916.13	
	Adjusted Total	8,000.00	8,000.00	0.00	8,000.00	6,848.05	1,159.49
100.1100.610.25.10.10	Supplies, Gen'l Elem.	30,910.00	31,000.00	(90.00)	31,411.00	30,980.94	27,229.61
	Adjustment for mischarges					(5,916.00)	
	Adjusted Total	30,910.00	31,000.00	(90.00)	31,411.00	25,064.94	27,229.61

Timberlane Regional School District

District Elementary Curriculum Account - 1100-640-00-35

<u>Account</u>	<u>Description</u>	<u>2016 Proposed</u>	<u>2015 Budget</u>	<u>Difference</u>	<u>2014 Budget</u>	<u>2014 Expended</u>	<u>2013 Expended</u>
100.1100.640.00.35	District Elementary Curricu	250,000.00	274,500.00	(24,500.00)	274,500.00	194,550.90	39,173.55
	A		B		C	D	E
	A Proposed Elementary Math Adoption						
	B						
	Adjustment to Default Budget		\$77,918.00				
	comprehension teacher kits		\$56,825.00				
	math student journals		\$49,797.00				
	math teacher kits		\$48,000.00				
	non-fiction multiple copies for studies		\$2,200.00				
	phonics teacher kits		\$31,435.00				
	science teacher kits		\$7,125.00				
	world language teacher kit/me		\$1,200.00				
			<u>\$274,500.00</u>				
	C						
	HWT preschool at North				\$700.00		
	math program prek to 5, \$13,000 per grade x 5 x 4				\$260,000.00		
	Reading Street preschool at North				\$1,800.00		
	science resources for teachers and leveled readers				\$12,000.00		
					<u>\$274,500.00</u>		
	D						
	Every Day Math materials					\$76,259.63	
	Guided reading material					\$110,475.00	
	Other curriculum material					\$7,816.27	
						<u>\$194,550.90</u>	
	E						
	Science Kits						\$23,712.54
	Reading street (Kindergarten)						\$2,676.82
	Other curriculum material						\$12,784.19
							<u>\$39,173.55</u>

Timberlane Regional School District

2014 - 2015 Budget

Financial Impact of Implementing Full Day Kindergarten

	<u>Proposed Budget</u>	<u>Projected</u>
Classes	4	5
Enrollment	80	86
Revenue	360,000	306,000
80 @ \$4,500/yr		
Cost		
Salaries	153,974	229,246
Benefits		
FICA	11,779	17,537
NHRS-Teacher	17,845	26,250
NHRS-Employee	3,010	4,739
Insurance	33,320	33,320
Total Benefits	<u>65,954</u>	<u>81,846</u>
Technology		
iPads	0	0
iPad supplies	0	0
Equipment/Furniture		
Atkinson Acad.	13,778	0
Sandown North	15,630	0
Total Cost	<u>249,336</u>	<u>311,092</u>
Net Income to District	<u>110,664</u>	<u>(5,092)</u>
Future Adequacy Aid (minimum)		150,427

Explanation of Salary Variance

Additional class at Pollard	36,492
Salary budget error (1/4 vs 1/2)	15,733
Experienced staff in Kindergarten but "average" salary budgeted	23,046
	<u>75,271</u>

Timberlane Regional School District

Financial Impact of Offering Only Full Day Kindergarten

Using 2014 - 2015 Rates

2015 Half Day Enrollment 134

Cost

Salaries

Current Full Day Staff

Current Half Day Staff 266,014

Bring Half Day to Full Day

266,014

Benefits

FICA 20,350

NHRS-Teacher 27,691

NHRS-Employee 7,603

Total FICA & NHRS 55,644

Total Labor Cost 321,658

Other Considerations

Medical benefits not included above

Space consideration

Specialist services

Curriculum materials

Timberlane Regional School District

Kindergarten Staff 10/10/2014

Contr	F/H	FTE	Hours Pe	Positic	Salary Sched	Wages	Incremental Cost of Full Day Kind.	Proposed Budget	Variance from Budget
Full Day									
1972	F	1	6.25	182	TSSU	\$16,129.75	\$8,064.88	\$6,876.00	\$1,188.88
2335	F	1	7.25	187	Teacher Salar	\$54,458.00	\$27,229.00	\$22,500.00	\$4,729.00
797	F	1	6.25	182	TSSU	\$17,290.00	\$8,645.00	\$7,324.14	\$1,320.86
1376	F	1	7.25	187	Teacher Salar	\$63,564.00	\$31,782.00	\$15,733.75	\$16,048.25
1430	F	1	6.25	182	TSSU	\$20,065.50	\$10,032.75	\$6,876.00	\$3,156.75
1311	F	1	6.25	182	TSSU	\$16,527.88	\$8,263.94		\$8,263.94
865	F	1	7.25	187	Teacher Salar	\$63,564.00	\$31,782.00	\$20,288.50	\$11,493.50
1138	F	1	7.25	187	Teacher Salar	\$56,457.00	\$28,228.50		\$28,228.50
1130	F	1	6.25	182	TSSU	\$17,983.88	\$8,991.94	\$6,876.00	\$2,115.94
1338	F	1	7.25	187	Teacher Salar	\$56,457.00	\$28,228.50	\$22,500.00	\$5,728.50
2391	F	0.45	0	187	Teacher Salar	\$16,607.25	\$16,607.25	\$45,000.00	(\$28,392.75)
2393	F	0.6	0	187	Teacher Salar	\$21,390.60	\$21,390.60		\$21,390.60
Total Full Day						\$420,494.86	\$229,246.36	\$153,974.39	\$75,271.97
<i>Teacher Salaries</i>						<i>\$332,497.85</i>	<i>\$185,247.85</i>	<i>\$126,022.25</i>	<i>\$59,225.60</i>
<i>TSSU</i>						<i>\$87,997.01</i>	<i>\$43,998.51</i>	<i>\$27,952.14</i>	<i>\$16,046.37</i>
						<i>\$420,494.86</i>	<i>\$229,246.36</i>	<i>\$153,974.39</i>	<i>\$75,271.97</i>
Half Day									
2250	H	1	6.25	182	TSSU	\$17,585.75			
2374	H	1	7.25	187	Teacher Salar	\$36,905.00			
2244	H	1	6.25	182	TSSU	\$15,435.88			
2294	H	0.5	7.25	187	Teacher Salar	\$31,782.00			
2389	H	0.5	0	187	Teacher Salar	\$26,268.50			
2387	H	1	6.25	182	TSSU	\$14,036.75			
2386	H	0.5	3.25	182	TSSU	\$3,469.15			
2357	H	1	7.25	187	Teacher Salar	\$42,448.00			
2390	H	0.5	0	187	Teacher Salar	\$18,452.50			
2252	H	1	6.25	182	TSSU	\$20,065.50			
466	H	1	7.25	187	Teacher Salar	\$39,565.00			
Total Half Day						\$266,014.03			
<i>Teacher Salaries</i>						<i>\$195,421.00</i>			
<i>TSSU</i>						<i>\$70,593.03</i>			
						<i>\$266,014.03</i>			
Total Kindergarten						\$686,508.89			
<i>Teacher Salaries</i>						<i>\$527,918.85</i>			
<i>TSSU</i>						<i>\$158,590.04</i>			
						<i>\$686,508.89</i>			