



# **Superintendent's Proposed Budget**

## **FY 2024**

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### **Interim Superintendent of Schools**

Christine Syriac



## PROPOSED 2023-2024 BUDGET OVERVIEW

Dear Members of the Woodbridge Board of Education,

I am pleased to submit the FY 2023-24 Superintendent's proposed budget for your consideration. The proposed budget is \$17,067,090, which amounts to an increase of \$647,389 or 3.94% over the current FY2022-23 budget.

This budget was developed with three guiding principles uppermost in mind:

1. Provide a high-quality educational program that serves all students while advancing the District's goals over time.
2. Identify and prioritize opportunities to improve operational efficiencies. Reallocation of funds.
3. Develop a budget that respects the taxpayer.

Before we look forward, we must first look back to recall that the current FY23 budget contains a reduction of \$167,500, which the Town allocated from the FY23 Excess Cost Grant revenues. The reduction equates to around one percent of our FY23 budget. Simply stated, with the reduction factored in, the effective FY24 increase request would be 2.89%.

The key drivers in developing the FY24 budget are:

1. Salary and Benefit Increases
2. Preparation for Increasing Enrollment and Increasing Student Needs
3. Special Education
4. Increasing Energy Costs
5. Reallocation of Resources to Increase Efficiencies

Historically, salaries and benefits account for around 80% of our total budget. That trend continues in the FY2024 budget request.

In summary, our spending plan continues to support the academic, emotional, social and physical needs of our students in order to prepare them for a successful future as responsible global citizens. Thank you for your consideration of the budget presented.

Christine Syriac  
Interim Superintendent of Schools

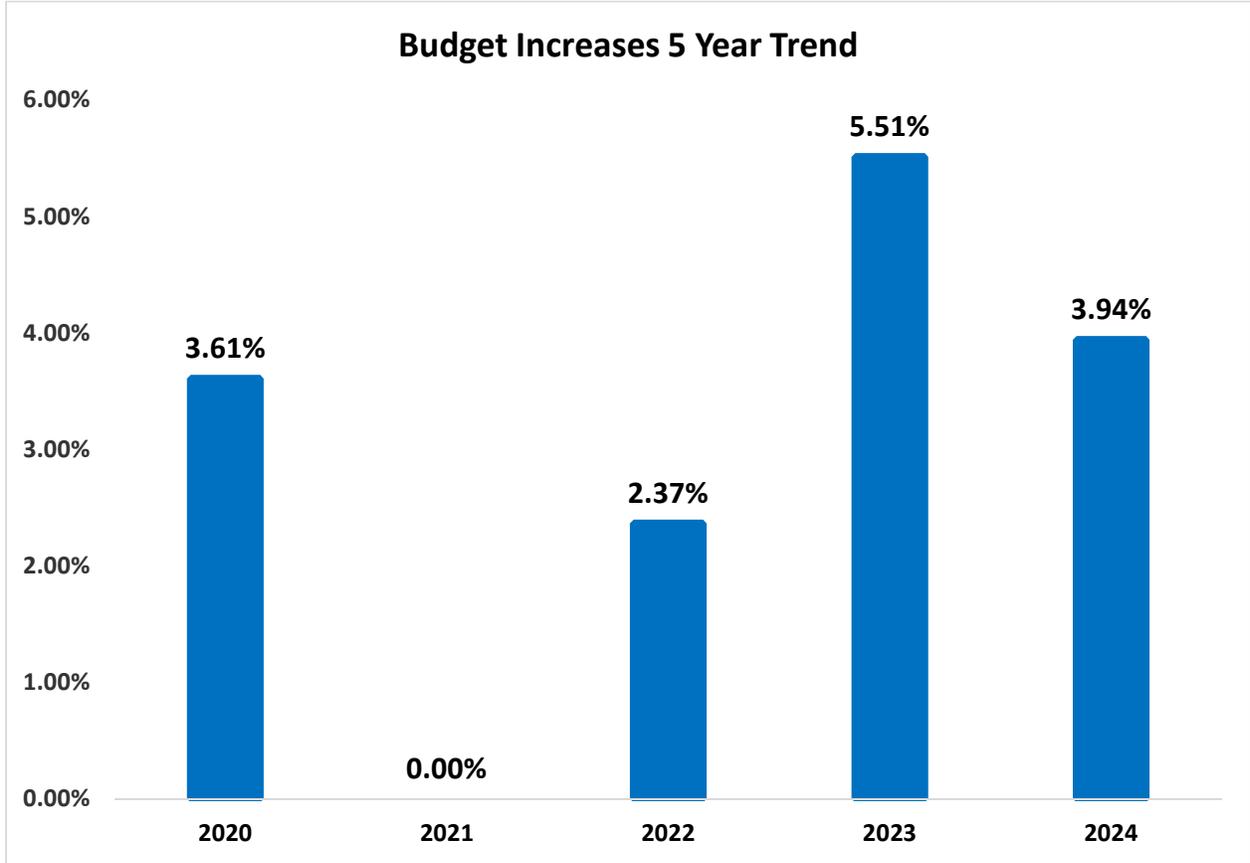


**MAJOR DRIVERS OF INCREASE**

<b>Baseline Budget - FY2023</b>	<b>\$16,419,701</b>
	<b>INCREASE / (DECREASE)</b>
Contractual Salary Increases, Payroll Taxes, & Pension - (Existing Staff Forward)	\$211,272
Health & Life Insurance Benefits	\$65,840
Special Education - Tuition & Transportation	\$162,563
Professional Services - Professional Development, Software Support, Legal, Other	\$30,757
Property Services - Utilities, Repairs & Maintenance, Leases	\$69,147
Purchased Services - Insurance, Interns, Telephone, Internet, Postage	(\$41,249)
Transportation - Regular Education Total	\$33,086
Office, Nursing, Custodial, & Instructional Supplies	\$29,832
Furniture and Equipment	\$54,400
Dues and Fees	(\$3,535)
Superintendent Reductions: Professional Development, Instructional Supplies, Repairs & Maintenance	(\$2,200)
Staff Changes: New Position(s), Reduced Position(s)	\$37,475
<b>SUPERINTENDENT PROPOSED FY24 OPERATING BUDGET</b>	<b>\$17,067,090</b>
	<b>\$ INCREASE</b>
	<b>\$647,389</b>
	<b>% INCREASE</b>
	<b>3.94%</b>



**BUDGET INCREASES HISTORICAL**



**BUDGET TIMELINE**

**2023-2024 BUDGET CALENDAR**

<b>OCTOBER</b>	10-11-2022	Distribute Budget Worksheets to Administrators
	10-17-2022	BOE Votes on Capital Budget (special meeting if necessary)
	10-20-2022	Preliminary Capital Budget submission due to Town Finance Director
	10-31-2022	Administrators return budget worksheets to Business Manager

<b>NOVEMBER-DECEMBER</b>	11-14-2022	Superintendent budget update to BOE Finance Committee
	12-1-2022	Capital Budget presentation to BOS & BOF
	12-19-2022	Operating Budget presentation & submission to BOE
	1-4-2023	BOE votes on operating budget (special meeting if necessary)

<b>JANUARY-APRIL</b>	1-6-2023	Operating Budget submitted to Town
	1-24-2023	Operating Budget presentation to BOS & BOF
	4-17-2023	Public Hearing

<b>MAY-JUNE</b>	5-15-2023	Final BOE Operating Budget approved at Town Meeting (TBD)
	6-19-2023	Final BOE Operating Budget approved by Board of Education (TBD)
	6-20-2023	Communicate approved Operating Budget to Administrators (TBD)



**PERSONNEL SUMMARY**

Personnel	Actual Staff 2019-2020	Actual Staff 2020-2021	Actual Staff 2021-2022	Actual Staff 2022-2023	Budget Staff 2023-2024	Total # Add / (Reduce)	Total %
<b>Administrators</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>6.0</b>	<b>1.0</b>	<b>17%</b>
<b>Certified Teachers Total FTE</b>	<b>77.0</b>	<b>82.7</b>	<b>78.2</b>	<b>80.8</b>	<b>81.0</b>	<b>0.2</b>	<b>0%</b>
*Classroom Teachers (incl Pre-K)	43.0	47.0	43.0	44.0	44.0	0.0	
*Interventionist	0.0	0.0	0.0	0.0	0.0	0.0	
*Art	2.0	1.7	1.7	2.0	2.0	0.0	
*Music	2.5	2.5	2.5	2.5	2.5	0.0	
*PE/Health	3.0	3.0	3.0	3.0	3.0	0.0	
*World Language	2.0	2.0	2.0	2.0	2.0	0.0	
*Language Arts / ESL	4.0	4.0	3.5	3.5	4.0	0.5	
*Math	2.0	2.0	2.0	2.0	2.0	0.0	
*Technology / Library Media	4.0	4.0	4.0	4.0	4.0	0.0	
*Science	1.0	1.0	1.0	0.0	0.0	0.0	
*Special Education Teachers	11.0	12.5	12.5	13.5	13.5	0.0	
*Pupil Personnel Services	2.5	3.0	3.0	4.3	4.0	(0.3)	
*Tag	0.0	0.0	0.0	0.0	0.0	0.0	
<b>Instructional Support</b>	<b>30.6</b>	<b>32.6</b>	<b>30.6</b>	<b>47.6</b>	<b>42.6</b>	<b>(5.0)</b>	<b>-16%</b>
*General Ed Teacher Assistants	14.6	8.1	8.1	9.6	9.6	0.0	
*SPED Teacher Assistants	16.0	24.5	22.5	33.0	33.0	0.0	
*Unfilled TA vacancies				5.0		(5.0)	
<b>Operational Support</b>	<b>17.7</b>	<b>19.2</b>	<b>20.2</b>	<b>19.7</b>	<b>19.7</b>	<b>0.0</b>	<b>0%</b>
*Nurses	2.4	2.8	2.8	3.0	3.0	0.0	
*Secretarial & Clerical	6.5	6.5	6.5	6.1	6.1	0.0	
*Custodial & Maintenance	7.6	7.6	7.6	7.4	7.4	0.0	
*IT Manager	0.0	0.0	1.0	1.0	1.0	0.0	
*Occupational & Physical Therapists	0.0	0.0	0.0	1.1	1.1	0.0	
*Cafeteria Aides	1.2	2.3	2.3	1.2	1.2	0.0	
<b>Totals</b>	<b>130.3</b>	<b>139.5</b>	<b>134.0</b>	<b>153.1</b>	<b>149.3</b>	<b>(3.8)</b>	<b>-3%</b>
<b>Enrollment</b>	<b>843</b>	<b>816</b>	<b>846</b>	<b>851</b>	<b>845</b>	<b>(6.0)</b>	<b>-0.7%</b>



## POSITION SUMMARIES

Administrators: Certified administrators provide building level and district-wide management and leadership.

Classroom Teachers: Certified teachers who work directly with students in assigned classrooms.

Art: Certified teacher(s) who provide direct instruction in these areas.

Music: Certified teacher(s) who provide direct instruction in these areas.

PE/Health: Certified teacher(s) who provide direct instruction in these areas.

World Language: Certified teacher(s) who provide direct instruction in these areas.

Language Arts / ESL: Certified Teacher(s) who provide direct instruction in these areas and coaching for classroom teachers.

Mathematics: Certified Teacher(s) who provide direct instruction in these areas and coaching for classroom teachers.

Technology: Certified Teacher(s) who provide direct instruction in these areas and coaching for classroom teachers.

IT Manager: Provides IT support and planning services to the district.

Library Media: Certified Teacher(s) who provide direct instruction in these areas and coaching for classroom teachers.

Special Education Teachers: Certified teachers who work directly with students within the regular classroom as well as in resource rooms.

Pupil Personnel Services: Psychological and counseling services.

Regular Ed TA: Most reg. ed. teacher assistants assist individual and small groups of students under the direction of the classroom teacher.

SPED Teacher Assistants: Most special education TA's, work with individual students, under the supervision of a certified teacher.

Nurses: Nurses support children who have chronic or acute medical needs at the school.

Secretarial & Clerical Staff: Secretarial/Clerical support is provided in the School, SPED, Business and Superintendent's offices.

Custodial and Maintenance: Includes all custodial and maintenance positions.

Cafe Aides: Provide support and supervision in the cafeteria during lunch periods. FTEs are calculated by hours.



## EXPENDITURE DESCRIPTIONS

### **SALARIES (100):**

Administration salaries (110): this object is for the Superintendent, Director of Business Services & Operations, Director of Special Services, Principal, and Assistant Principal.

Teacher salaries (120): this object is for teaching staff plus support staff such as counselors and psychologists. Included is an estimate for homebound tutors and curriculum writing which is usually performed during the summer.

Custodian salaries (130): this object is for all custodial staff, supervisory staff and an estimate for overtime for the year.

Nurses salaries (140): this object is for nurses working in the building. The payment to Ezra for their nurse is not included here.

Secretaries salaries (150): this object is for the administrators' secretaries and central office staff responsible for payroll and accounts payable.

Teachers' assistants (160): this object is for all the teaching assistants including those working with one-to-one students.

Misc salaries (190): this object includes lifeguards, café aides, BOE clerk, non-union salary increases, retirement payments, and an estimate for teacher degree changes occurring after either the budget or the beginning of the year and sick time payout to teachers that retire.

### **Benefits (200):**

FICA (220): this object is for the government required matching payment for Social Security and Medicare. Note that Social Security is not withheld for any teachers. In addition, Medicare is not withheld for teachers hired before April 1, 1986. Additionally, we have an alternative Social Security plan which releases us from matching payments on certain employees.

MERF (230): this object is for the required payment into the Municipal Employees Retirement Fund. This is the state run defined benefit pension system that requires a certain percentage of all employees' income, except teachers and administrators, to be paid into the system. The employer's contribution can vary from year to year and the rate will be established, by the state, some point in May.



Medical insurance (270): this object is for the net premium for all current and former employees who are eligible and elect to enroll in our medical insurance program. The amount is net of the percentage of the premium contributed by the employee. The premium share amount, where applicable, is determined by contract.

Life insurance (280): this object is for the premium paid for all employees eligible for life insurance coverage

Other benefits (290): this object is for any annuities paid by the district and payments to teachers and unionized administrators for course reimbursements. The reimbursement is limited to \$1,400 per year for each teacher and \$1,800 for each administrator.

**Services Professional & Technical (300):**

Prof. Development (320): this object is for all expenses related to staff attending professional development conferences or seminars.

Legal (330): this object is for all legal bills as it pertains to opinions on legal matters, preparation for cases and negotiations if applicable.

Software Support (340): this object covers agreements with vendors to support certain software such as PowerSchool and the Macintosh operating system.

Substitutes (350): this object is to pay for substitutes when teachers or TAs are out and for school secretary coverage.

Other professional services (390): this object is used for miscellaneous professional services not included in above such as, the school resource officer, special education consultants, and the board's share of the town audit.

**Services Property (400):**

Utilities (410): this object is for electricity, water and sewer charges.

Heating (420): this object is used exclusively for the payment of heat energy (i.e. natural gas) which is used to heat the school and run the boilers for hot water.

Repairs and maintenance (430): this object is used for unplanned repairs and maintenance not provided directly by our employees. It could involve anything from repairing a broken water pipe to repairing the telephones.



Leases & Rentals (445): this object is used for the leases on the copiers and the postage machines. The per copy charges on the copiers are also recognized here.

Building Improvements (450): this object is used for planned maintenance and upgrades to the school building and the grounds. It could be for such things as replacing carpets to maintaining the playground.

Other purchased services (490): this object is used primarily for services used to maintain the grounds such as grass cutting, maintain the infrastructure, safety issues such as fire inspection and to recognize service contracts such as SwiftK12, and pest management.

**Services-Purchased Other (500):**

Transportation (510): this object is used for associated transportation costs paid to drivers and for fuel used by the buses. These costs are for transporting students to Beecher Road School, Ezra Academy, Wintergreen Magnet and out placing organizations.

Insurances Other (520): this object is for worker's compensation and liability insurance.

Telephone (530): this object is for phones at the school, central office and cell phones.

Internet (535): this object is for software and hardware that allows for internet and email use. It includes such things as E-Rate services and internet filtering.

Postage (537): this object is used for postage services at the school and central office.

Advertising (540): this object is used for announcements in professional publications or newspapers when it becomes necessary to post job openings outside of the building.

Interns (550): this object is used for interns hired from accredited schools who are in the school for the whole year and to provide support to our teachers.

Tuition (560): this object is used to pay for tuition for out placed students.

Misc. Purch. Services (590): this object is used for all purchased services not recognized in any of the above objects. It includes such things as cafeteria plan administration, interpreters, etc.

**Supplies (600):**

Supplies teaching (610): Includes expenditures for all supplies used in the classroom, including freight. Also for copy paper and laminating material used in the copy center.



Computer Software (620): Includes expenditures for the purchase of software used in the classroom and administration. Some software is purchased outright while some expire after a certain amount of time.

Supplies Nurses (625): Includes purchases made by the nurse for administering to the students.

Supplies Custodial (630): Includes expenditures used to keep the building running such as filters, belts for motors and for general cleanliness such as paper towels and cleaning materials.

Supplies Office (635): Includes expenditures used in the offices of the administrators. These expenses include copy paper, binders, toner cartridges, and copier drums, etc.

Library Books, A/V (640): Includes expenditures made by the media center for books and AV resources.

Subscriptions (645): Includes paper and magazine subscriptions used in the classroom and by administration.

Testing (650): Includes expenditures for planned testing during the year such as STAR Testing.

Misc Supplies (690): this object is currently only used for the purchase of swipe badges used for the security system.

**Property (700):**

Equipment Office (730): Includes expenditures for the purchase of office equipment used by the administrators.

Computer Hardware (732): Includes expenditures for the purchase of all computers and any computer peripheral equipment such as printers, hard drives, network equipment and RAM.

Equipment Teaching (735): Includes expenditures for the purchase of equipment used exclusively for teaching such as band equipment, white boards, TVs, CD players, etc.

Equipment Building (740): Includes equipment used exclusively by the custodial and maintenance staff such as snow blowers, vacuums, etc.

Furniture (745): Includes furniture bought for the classroom and administrative office such as desks, filing cabinets, and bookcases.



**Other Objects (800):**

Dues, Fees & Memberships (810): Includes expenditures for membership in professional or other organizations.

Unemployment (825): Includes payments to the State Department of Unemployment for employees no longer employed by the Woodbridge Board of Education.

Misc Expenditures (900): Includes expenditures for the Ezra nurse and the cafeteria subsidy. All other miscellaneous expenditures such as food for the BOE meetings are recognized here.

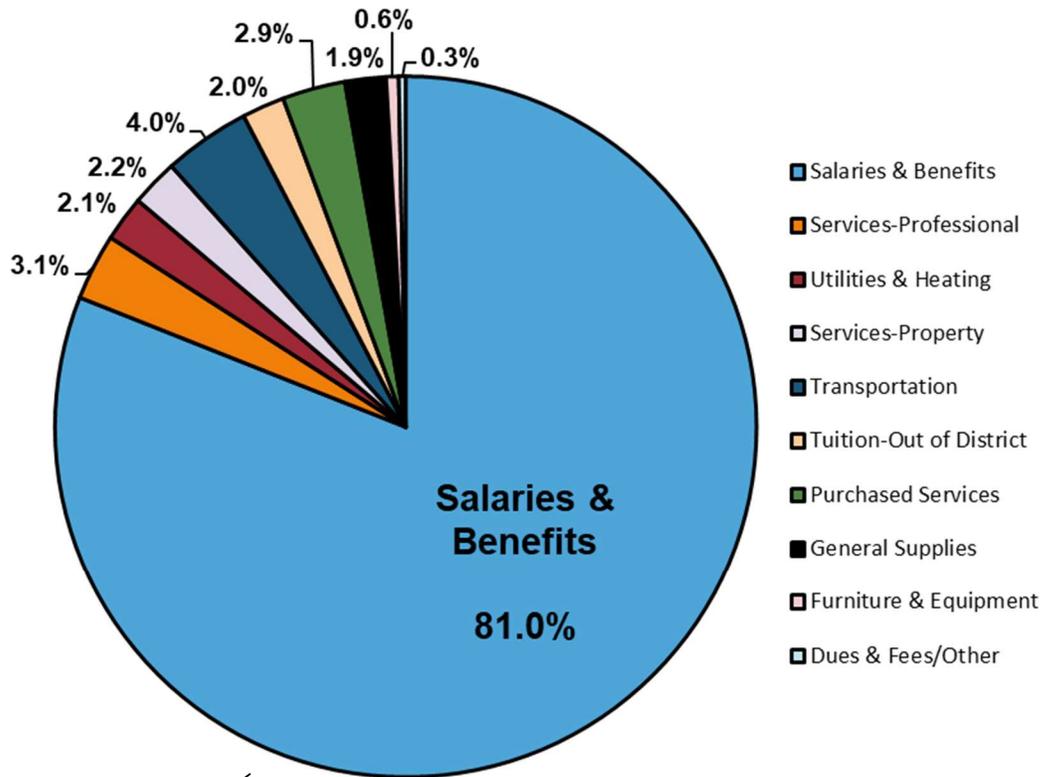


## BUDGET BY OBJECT SUMMARY

DESCRIPTION	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024	\$ Change	% Change	% Total Budget
Certified and Administrative	\$7,557,611	\$7,727,848	\$7,969,809	\$241,961	3.1%	46.7%
Teacher Assistants	864,337	1,300,857	1,126,749	(\$174,108)	-13.4%	6.6%
Administrative Assistant/Clerical	353,940	377,296	376,236	(\$1,060)	-0.3%	2.2%
Custodial	409,795	456,389	468,101	\$11,712	2.6%	2.7%
Salaries Other	292,588	344,342	370,289	\$25,947	7.5%	2.2%
<b>SUBTOTAL SALARIES</b>	<b>9,478,271</b>	<b>10,206,732</b>	<b>10,311,184</b>	<b>\$104,452</b>	<b>1.0%</b>	<b>60.4%</b>
Benefits	3,369,303	3,306,806	3,516,942	\$210,136	6.4%	20.6%
<b>SUBTOTAL SALARIES &amp; BENEFITS</b>	<b>12,847,574</b>	<b>13,513,538</b>	<b>13,828,126</b>	<b>\$314,588</b>	<b>2.3%</b>	<b>81.0%</b>
Services-Professional/Technical	454,956	491,825	522,182	\$30,357	6.2%	3.1%
Utilities	194,400	218,500	205,500	(\$13,000)	-5.9%	1.2%
Heating	76,960	100,000	151,602	\$51,602	51.6%	0.9%
Services-Property	328,952	341,552	371,797	\$30,245	8.9%	2.2%
Transportation	641,089	654,933	682,916	\$27,983	4.3%	4.0%
Tuition-Out of District	297,288	166,814	334,480	\$167,666	100.5%	2.0%
Purchased Services	407,463	536,210	494,961	(\$41,249)	-7.7%	2.9%
General Supplies	266,394	293,769	322,601	\$28,832	9.8%	1.9%
Furniture & Equipment	103,417	44,500	98,400	\$53,900	121.1%	0.6%
Dues & Fees/Other	41,531	58,060	54,525	(\$3,535)	-6.1%	0.3%
<b>TOTALS</b>	<b>\$15,660,024</b>	<b>\$16,419,701</b>	<b>\$17,067,090</b>	<b>\$647,389</b>	<b>3.94%</b>	<b>100.0%</b>



**PERCENTAGES BY OBJECT**



Salaries & Benefits  
 Total \$13,828,126  
 Increase: \$314,588  
 % of Total Budget 81.0%

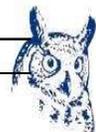


## BUDGET BY OBJECT DETAIL

Description	Obj#	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024	\$ Change	% Change
<b>Salaries:</b>						
Salaries Admin	110	800,875	797,216	964,865	167,649	21.0%
Salaries Teachers	120	6,756,736	6,930,632	7,004,944	74,312	1.1%
Salaries Custodian	130	409,795	456,389	468,101	11,712	2.6%
Salaries Nurses	140	146,087	152,026	170,995	18,969	12.5%
Salaries Secretaries	150	353,940	377,296	376,236	(1,060)	-0.3%
Salaries T.A.	160	864,337	1,300,857	1,126,749	(174,108)	-13.4%
Salaries Misc	190	146,500	192,316	199,294	6,978	3.6%
<b>Salaries Total</b>		<b>9,478,271</b>	<b>10,206,732</b>	<b>10,311,184</b>	<b>104,452</b>	<b>1.0%</b>
<b>Benefits:</b>						
FICA	220	286,566	272,252	304,550	32,298	11.9%
Merf	230	344,774	361,785	448,783	86,998	24.0%
Medical Insurance	270	2,624,429	2,632,219	2,723,056	90,837	3.5%
Life Insurance	280	34,093	31,550	29,353	(2,197)	-7.0%
Other Benefits	290	79,443	9,000	11,200	2,200	24.4%
<b>Benefits Total</b>		<b>3,369,303</b>	<b>3,306,806</b>	<b>3,516,942</b>	<b>210,136</b>	<b>6.4%</b>
<b>Services - Prof &amp; Tech:</b>						
Prof. Development	320	13,503	40,925	45,425	4,500	11.0%
Legal	330	51,983	87,000	62,000	(25,000)	-28.7%
Software Support	340	35,948	24,450	26,959	2,509	10.3%
Substitutes	350	81,308	75,000	143,000	68,000	90.7%
Other Prof. Services	390	272,214	264,450	244,798	(19,652)	-7.4%
<b>Services - Prof &amp; Tech Total</b>		<b>454,956</b>	<b>491,825</b>	<b>522,182</b>	<b>30,357</b>	<b>6.2%</b>
<b>Services - Property:</b>						
Utilities	410	194,400	218,500	205,500	(13,000)	-5.9%
Heating	420	76,960	100,000	151,602	51,602	51.6%
Repairs & Maint.	430	65,327	63,400	72,000	8,600	13.6%
Leases & Rentals	445	33,894	95,582	109,122	13,540	14.2%
Building Improvements	450	33,316	-	-	-	0.0%
Other Purch. Services	490	196,415	182,570	190,674	8,104	4.4%
<b>Services - Property Total</b>		<b>600,312</b>	<b>660,052</b>	<b>728,899</b>	<b>68,847</b>	<b>10.4%</b>



Description	Obj#	ACTUAL FY2022	BUDGET FY2023	PROPOSED FY2024	\$ Change	% Change
<b>Services - Purchased Other:</b>						
Transportation	510	641,089	654,933	682,916	27,983	4.3%
Insurances Other	520	311,195	346,885	374,041	27,156	7.8%
Telephone	530	16,174	17,375	17,070	(305)	-1.8%
Internet	535	25,440	27,500	27,500	-	0.0%
Postage	537	5,077	4,450	4,400	(50)	-1.1%
Advertising	540	-	1,000	1,000	-	0.0%
Interns	550	39,650	125,000	57,000	(68,000)	-54.4%
Tuition-Out of District	560	297,288	166,814	334,480	167,666	100.5%
Misc Purch. Services	590	9,928	14,000	13,950	(50)	-0.4%
<b>Services- Purchased Other Total</b>		<b>1,345,840</b>	<b>1,357,957</b>	<b>1,512,358</b>	<b>154,401</b>	<b>11.4%</b>
<b>Supplies:</b>						
Supplies Teaching	610	94,414	95,596	115,185	19,589	20.5%
Computer Software	620	64,789	75,793	73,796	(1,997)	-2.6%
Supplies Nurses	625	-	3,500	5,370	1,870	53.4%
Supplies Custodial	630	53,848	52,000	52,300	300	0.6%
Supplies Office	635	9,369	13,700	12,800	(900)	-6.6%
Library Books, A/V	640	10,878	8,000	16,000	8,000	100.0%
Subscriptions	645	19,407	23,180	26,500	3,320	14.3%
Testing	650	12,736	17,000	17,650	650	3.8%
Misc Supplies	690	953	5,000	3,000	(2,000)	-40.0%
<b>Supplies Total</b>		<b>266,394</b>	<b>293,769</b>	<b>322,601</b>	<b>28,832</b>	<b>9.8%</b>
<b>Property:</b>						
Equipment Office	730	768	-	-	-	0.0%
Computer/Tech Equip.	732	94,459	30,000	76,500	46,500	155.0%
Equipment - Teaching	735	6,900	4,500	10,900	6,400	142.2%
Equipment - Building	740	1,289	5,000	5,000	-	0.0%
Furniture	745	-	5,000	6,000	1,000	20.0%
<b>Property Total</b>		<b>103,417</b>	<b>44,500</b>	<b>98,400</b>	<b>53,900</b>	<b>121.1%</b>
<b>Other Objects:</b>						
Dues, Fees & Membership	810	14,622	25,060	23,475	(1,585)	-6.3%
Unemployment	825	1,938	8,000	5,850	(2,150)	-26.9%
Misc Expenditures	900	24,971	25,000	25,200	200	0.8%
<b>Other Objects Total</b>		<b>41,531</b>	<b>58,060</b>	<b>54,525</b>	<b>(3,535)</b>	<b>-6.1%</b>
<b>TOTAL BUDGET</b>		<b>15,660,024</b>	<b>16,419,701</b>	<b>17,067,090</b>	<b>647,389</b>	<b>3.94%</b>



## BUDGET LINE ITEM DETAIL

DESCRIPTION	ACTUAL FY 2022	BUDGET FY 2023	PROPOSED FY 2024	DIFF FY23vsFY24	% Change
Special Ed. Director Salary	145,965	150,793	155,768	4,975	3.30%
Superintendent Salary	203,800	209,090	206,000	(3,090)	-1.48%
Business Manager Salary	147,875	125,000	129,048	4,048	3.24%
Principal Salary (Pre K - 6)	167,999	173,039	178,229	5,190	3.00%
Assistant Principal Salary (Pre K - 6)	135,236	139,294	295,820	156,526	112.37%
<b>TOTAL SALARIES ADMIN</b>	<b>800,875</b>	<b>797,216</b>	<b>964,865</b>	<b>167,649</b>	<b>21.03%</b>
Teacher Salaries-North Art	78,283	182,056	188,834	6,778	3.72%
Teacher Salaries- Kinder	532,335	549,477	570,063	20,586	3.75%
Teacher Salaries-North Music	79,633	204,777	215,131	10,354	5.06%
Teacher Salaries-North Phys Ed	147,743	302,602	308,469	5,867	1.94%
Teacher Sal-World Lang. North	95,330	199,898	204,424	4,526	2.26%
Teacher Sal- Multi-Age	358,838	368,341	385,909	17,568	4.77%
Teacher Salaries-Grade 1	395,222	475,351	442,500	(32,851)	-6.91%
Teacher Salaries-Grade 2	437,460	423,604	463,115	39,511	9.33%
Teacher Salaries-Grade 3	411,036	423,604	444,184	20,580	4.86%
Teacher Salaries-Grade 4	532,111	458,828	435,876	(22,952)	-5.00%
Teacher Salaries-Grade 5	545,242	634,808	658,144	23,336	3.68%
Teacher Salaries-Grade 6	418,875	448,325	441,506	(6,819)	-1.52%
Teacher Salaries-Sped	1,009,373	1,071,004	931,685	(139,319)	-13.01%
Teacher Sal-Sped Pre-School	67,510	63,344	63,325	(19)	-0.03%
Teacher Salaries-Sped Summer	21,711	25,800	33,700	7,900	30.62%
Teacher Sal-DW Language Arts	334,985	341,834	390,139	48,305	14.13%
Teacher Salaries-DW Math	122,556	120,279	175,524	55,245	45.93%
Teacher Salaries-DW Media Cntr	169,619	176,006	182,885	6,879	3.91%
Teacher Salaries-DW Technology	131,638	134,746	140,877	6,131	4.55%
Psychologist Sal-Sped Loc Wide	240,557	209,977	214,632	4,655	2.22%
Tutor/Homebound Salary-DW	4,000	2,600	2,600	0	0.00%
Curriculum Writing Salary	21,175	22,400	28,500	6,100	27.23%
Counselor Salary-Sped	55,315	65,971	52,573	(13,399)	-20.31%
Stipends	26,449	25,000	30,350	5,350	21.40%
<b>TOTAL TEACHER SALARIES</b>	<b>6,756,736</b>	<b>6,930,632</b>	<b>7,004,944</b>	<b>74,312</b>	<b>1.07%</b>
Custodian Salaries-DW School	361,557	408,389	418,777	10,388	2.54%
Custodian OT Salary-DW School	48,238	48,000	49,323	1,323	2.76%
<b>TOTAL CUSTODIAN SALARIES</b>	<b>409,795</b>	<b>456,389</b>	<b>468,101</b>	<b>11,712</b>	<b>2.57%</b>
<b>TOTAL NURSE SALARIES</b>	<b>146,087</b>	<b>152,026</b>	<b>170,995</b>	<b>18,969</b>	<b>12.48%</b>



DESCRIPTION	ACTUAL FY 2022	BUDGET FY 2023	PROPOSED FY 2024	DIFF FY23vsFY24	% Change
Secretaries Sal-Primary Admin	48,365	145,826	160,028	14,202	9.74%
Secretaries Sal-Intermediate Admin	92,666	-	0	-	0.00%
Secretaries Sal-Sped Admin	48,366	62,541	56,998	(5,543)	-8.86%
Secretaries Sal-DW Admin	164,542	168,929	159,209	(9,720)	-5.75%
<b>TOTAL SECRETARY SALARIES</b>	<b>353,940</b>	<b>377,296</b>	<b>376,236</b>	<b>(1,060)</b>	<b>-0.28%</b>
Non-Certified Sal-Primary Loc Wd	170,424	288,072	39,654	(248,418)	-86.23%
Non-Certified Sal-Intermediate Loc Wd	11,633	-	-	-	0.00%
Non-Certified Sal-Sped Loc Wd	130,727	175,635	234,660	59,025	33.61%
Non-Certified Sal-Sped Summer	2,481	12,000	12,000	-	0.00%
Non-Certified Sal-DW Media Cntr	19,285	19,190	19,749	559	2.91%
Non-Certified Sal-DW Technolog	27,063	27,655	28,347	692	2.50%
Non-Certified Sal-DW Copy Cntr	15,219	15,599	16,399	800	5.13%
One to One Sal-Sped Loc Wide	487,504	762,706	775,940	13,234	1.74%
<b>TOTAL T.A. SALARIES</b>	<b>864,337</b>	<b>1,300,857</b>	<b>1,126,749</b>	<b>(174,108)</b>	<b>-13.38%</b>
Occupational Therapist	36,381	36,381	38,541	2,160	5.94%
Physical Therapist	19,169	20,895	22,252	1,357	6.49%
Cafe Aides-DW Loc Wide	10,957	23,000	33,766	10,766	46.81%
Clerk of the Board-DW Board ED	6,641	6,790	6,994	204	3.01%
IT Manager	0	77,250	79,568	2,318	3.00%
Lifeguard Salary-Primary Loc Wid	0	7,000	7,175	175	2.50%
Lifeguard Salary-Intermediate Loc Wd	373	-	-	-	0.00%
Degree Changes-DW	0	6,000	6,000	-	0.00%
Miscellaneous Salaries-DW	0	15,000	5,000	(10,000)	-66.67%
<b>TOTAL MISC SALARIES</b>	<b>146,500</b>	<b>192,316</b>	<b>199,294</b>	<b>6,978</b>	<b>3.63%</b>
<b>TOTAL FICA</b>	<b>286,566</b>	<b>272,252</b>	<b>304,550</b>	<b>32,298</b>	<b>11.86%</b>
MERF Amortization-DW	12,523	12,500	12,830	330	2.64%
MERF-DW	332,251	349,285	435,953	86,668	24.81%
<b>TOTAL MERF</b>	<b>344,774</b>	<b>361,785</b>	<b>448,783</b>	<b>86,998</b>	<b>24.05%</b>
Non-Employess Medical Ins-DW	114,738	32,840	118,475	85,635	260.76%
Medical Insurance-DW	2,509,691	2,599,379	2,604,581	5,202	0.20%
<b>TOTAL MEDICAL INSURANCE</b>	<b>2,624,429</b>	<b>2,632,219</b>	<b>2,723,056</b>	<b>90,837</b>	<b>3.45%</b>
<b>TOTAL LIFE INSURANCE</b>	<b>34,093</b>	<b>31,550</b>	<b>29,353</b>	<b>(2,197)</b>	<b>-6.96%</b>
Retirement Payments-DW	69,989	1,000	-	(1,000)	-100.00%
Course Reimbursement-DW	9,453	8,000	11,200	3,200	40.00%
<b>TOTAL OTHER BENEFITS</b>	<b>79,443</b>	<b>9,000</b>	<b>11,200</b>	<b>2,200</b>	<b>24.44%</b>



DESCRIPTION	ACTUAL FY 2022	BUDGET FY 2023	PROPOSED FY 2024	DIFF FY23vsFY24	% Change
Prof Development-Primary Loc Wd	3,088	3,500	3,500	-	0.00%
Prof Development-Sped Loc Wd	1,186	3,425	5,925	2,500	72.99%
Prof Development-DW Admin	6,747	3,500	3,500	-	0.00%
Prof Development-DW Nurse	-	500	500	-	0.00%
Prof Development-DW Media Cntr	-	-	-	-	0.00%
Prof Development-DW	194	28,000	30,000	2,000	7.14%
Prof Development-DW Board Ed	-	2,000	2,000	-	0.00%
<b>TOTAL PROF DEVELOPEMENT</b>	<b>13,503</b>	<b>40,925</b>	<b>45,425</b>	<b>4,500</b>	<b>11.00%</b>
Legal-Sped Admin	3,589	12,000	12,000	0	0.00%
Legal-DW Admin	48,395	75,000	50,000	(25,000)	-33.33%
<b>TOTAL LEGAL</b>	<b>51,983</b>	<b>87,000</b>	<b>62,000</b>	<b>(25,000)</b>	<b>-28.74%</b>
Software Support-DW Loc Wide	21,603	20,000	22,000	2,000	10.00%
Software Support-DW Nurse	2,572	2,300	2,701	401	17.42%
Software Support-DW Media Cntr	11,772	2,150	2,258	108	5.02%
<b>TOTAL SOFTWARE</b>	<b>35,948</b>	<b>24,450</b>	<b>26,959</b>	<b>2,509</b>	<b>10.26%</b>
<b>TOTAL SUBSTITUTES</b>	<b>81,308</b>	<b>75,000</b>	<b>143,000</b>	<b>68,000</b>	<b>90.67%</b>
Other Prof Services-DW Admin	228,552	200,000	170,318	(29,682)	-14.84%
DW-Nurse-Oth Prof serv	1,500	1,700	1,800	100	5.88%
Consultants-Sped Loc Wide	19,812	36,750	40,000	3,250	8.84%
Financial Audit-DW Admin	22,350	26,000	32,680	6,680	25.69%
<b>TOTAL OTHER PROF SERVICES</b>	<b>272,214</b>	<b>264,450</b>	<b>244,798</b>	<b>(19,652)</b>	<b>-7.43%</b>
Electricity-DW School Oper	183,802	200,000	190,000	(10,000)	-5.00%
Water & Sewer-DW School Oper	10,599	18,500	15,500	(3,000)	-16.22%
<b>TOTAL UTILITIES</b>	<b>194,400</b>	<b>218,500</b>	<b>205,500</b>	<b>(13,000)</b>	<b>-5.95%</b>
<b>TOTAL HEATING ENERGY COSTS</b>	<b>76,960</b>	<b>100,000</b>	<b>151,602</b>	<b>51,602</b>	<b>51.60%</b>



DESCRIPTION	ACTUAL FY 2022	BUDGET FY 2023	PROPOSED FY 2024	DIFF FY23vsFY24	% Change
Repairs & Maint-DW Admin	947	1,400	-	(1,400)	-100.00%
Repairs & Maint-DW School Oper	56,770	50,000	60,000	10,000	20.00%
Repairs & Maint-DW Media Cntr	-	-	-	-	0.00%
Repairs & Maint-DW Technology	1,245	12,000	12,000	-	0.00%
<b>TOTAL REPAIRS &amp; MAINT</b>	<b>65,327</b>	<b>63,400</b>	<b>72,000</b>	<b>8,600</b>	<b>13.56%</b>
Leases & Rentals-Primary Admin	2,837	6,600	6,603	3	0.04%
Leases & Rentals-Tech Lease	640	47,667	47,688	-	0.00%
Leases & Rentals-Sped Admin	1,451	-	3,065	3,065.25	3065.25%
Leases & Rentals-DW Admin	4,573	10,500	13,645	3,145	29.95%
Leases & Rentals-DW Media Cntr	3,112	715	1,691	1,306	339.28%
Leases & Rentals-DW Copy Cntr	20,950	30,100	36,431	6,331	21.03%
<b>TOTAL LEASES &amp; RENTALS</b>	<b>33,894</b>	<b>95,582</b>	<b>109,122</b>	<b>13,540</b>	<b>14.17%</b>
<b>TOTAL BUILDING IMPROVMENTS</b>	<b>33,316</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Purchased Services-DW Schools	21,509	26,000	27,412	1,412	5.43%
Service Contracts-Sped	32,379	36,000	34,174	(1,826)	-5.07%
Service Contracts-DW Admin	1,943	1,870	1,850	(20)	-1.07%
Service Contracts-DW Schools	103,981	95,000	106,058	11,058	11.64%
Service Contracts-DW Copy Cntr	-	700	-	(700)	-100.00%
Service Contracts-DW Security	36,603	23,000	21,180	(1,820)	-7.91%
<b>TOTAL OTHER PURCH SERVICES</b>	<b>196,415</b>	<b>182,570</b>	<b>190,674</b>	<b>8,104</b>	<b>4.44%</b>
Transportation-Sped	197,758	202,377	210,368	7,991	3.95%
Transportation-Sped Summer	25,145	28,000	14,906	(13,094)	-46.76%
Transportation-DW Loc Wide	347,400	357,330	384,148	26,818	7.51%
Transportation Non-Public	37,226	34,226	11,444	(22,782)	-66.56%
Fuel for Buses-DW	33,561	33,000	62,050	29,050	88.03%
<b>TOTAL TRANSPORTATION</b>	<b>641,089</b>	<b>654,933</b>	<b>682,916</b>	<b>27,983</b>	<b>4.27%</b>
Liability Insurance-DW Admin	115,465	125,109	134,307	9,198	7.35%
Worker's Compensation-DW Admn	195,730	221,776	239,734	17,958	8.10%
<b>TOTAL INSURANCE</b>	<b>311,195</b>	<b>346,885</b>	<b>374,041</b>	<b>27,156</b>	<b>7.83%</b>



DESCRIPTION	ACTUAL FY 2022	BUDGET FY 2023	PROPOSED FY 2024	DIFF FY23vsFY24	% Change
Telephones-Primary Admin	5,275	9,900	11,280	1,380	13.94%
Telephones-Intermediate Admin	5,261	-	-	-	0.00%
Telephones-Sped Admin	1,769	1,750	1,790	40	2.30%
Telephones-DW Admin	3,870	4,900	4,000	(900)	-18.37%
Telephones-DW School Oper	0	825	-	(825)	-100.00%
<b>TOTAL TELEPHONE</b>	<b>16,174</b>	<b>17,375</b>	<b>17,070</b>	<b>(305)</b>	<b>-1.75%</b>
<b>TOTAL INTERNET</b>	<b>25,440</b>	<b>27,500</b>	<b>27,500</b>	<b>-</b>	<b>0.00%</b>
Postage-Primary Admin	1,500	2,200	1,900	(300)	-13.64%
Postage-Intermediate Admin	950	-	-	-	0.00%
Postage-Sped Admin	587	-	-	-	0.00%
Postage-DW Admin	2,039	2,250	2,500	250	11.11%
<b>TOTAL POSTAGE</b>	<b>5,077</b>	<b>4,450</b>	<b>4,400</b>	<b>(50)</b>	<b>-1.12%</b>
<b>TOTAL ADVERTISING</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL INTERNS</b>	<b>39,650</b>	<b>125,000</b>	<b>57,000</b>	<b>(68,000)</b>	<b>-54.40%</b>
Tuition-Sped Loc Wide	255,862	119,570	295,000	175,430	146.72%
Tuition-Sped Summer Program	36,116	41,244	33,480	(7,764)	-18.82%
Tuition-DW Loc Wide	5,309	6,000	6,000	-	0.00%
<b>TOTAL TUITION</b>	<b>297,288</b>	<b>166,814</b>	<b>334,480</b>	<b>167,666</b>	<b>100.51%</b>
Misc Purch Services-Primary Admn	190	1,000	1,000	-	0.00%
Misc Purch Services-DW Admin	8,848	11,000	11,000	-	0.00%
Misc Purch Servs-Nurse	-	1,300	1,250	(50)	-3.85%
Misc Purch Servs-DW Board Ed	-	700	700	-	0.00%
<b>TOTAL MISC PURCH SRVS</b>	<b>9,928</b>	<b>14,000</b>	<b>13,950</b>	<b>(50)</b>	<b>-0.36%</b>



DESCRIPTION	ACTUAL FY 2022	BUDGET FY 2023	PROPOSED FY 2024	DIFF FY23vsFY24	% Change
Supplies-Primary Loc Wide	1,435	8,700	8,000	(700)	-8.05%
Supplies-NorthArt	-	3,265	5,000	1,735	53.14%
Supplies-Primary Kindergarten	2,877	5,334	4,200	(1,134)	-21.26%
Supplies-North Music	3,799	2,798	2,800	2	0.07%
Supplies-North Phys Ed	1,335	1,399	2,100	701	50.11%
Supplies-Multi Age	4,651	3,680	2,800	(880)	-23.91%
Supplies-Primary Grade One	4,133	3,552	3,500	(52)	-1.46%
Supplies-Primary Grade Two	2,553	3,465	3,500	35	1.01%
Supplies-Intermediate Loc Wide	979	-	-	-	0.00%
Supplies-South Art	1,759	-	-	-	0.00%
Supplies-South Music	9,498	-	-	-	0.00%
Supplies-South Phys. Ed	1,185	-	-	-	0.00%
Supplies-Intermediate Grade Three	1,560	2,822	3,500	678	24.03%
Supplies-Intermediate Grade Four	1,266	2,457	3,500	1,043	42.45%
Supplies-Intermediate Grade Five	3,479	3,645	4,200	555	15.23%
Supplies-Intermediate Grade Six	3,781	3,348	4,900	1,552	46.36%
Supplies-Sped Loc Wide	5,185	5,000	5,300	300	6.00%
Supplies-Sped Pre-School	-	660	800	140	21.21%
Supplies-DW World Language	94	500	550	50	10.00%
Supplies-DW Language Arts	2,695	6,063	6,000	(63)	-1.04%
Supplies-DW Math	4,356	2,798	7,000	4,202	150.18%
Supplies-DW Media Center	3,475	3,731	4,000	269	7.21%
Supplies-DW Technology	10,268	9,000	10,000	1,000	11.11%
Supplies-Social Studies	-	1,399	5,500	4,101	293.14%
Supplies-DW Copy Center	10,479	9,585	14,000	4,415	46.06%
Supplies-DW Enrichment	2,775	4,000	6,035	2,035	50.88%
Supplies-DW Science	10,798	8,395	8,000	(395)	-4.71%
<b>TOTAL SUPPLIES TEACHING</b>	<b>94,414</b>	<b>95,596</b>	<b>115,185</b>	<b>19,589</b>	<b>20.49%</b>
Computer Software-SPED	10,581	8,590	-	(8,590)	-100.00%
Computer Software-DW Admin	39,553	58,663	65,256	6,593	11.24%
Computer Software-DW Loc Wide	14,386	8,540	8,540	0	0.00%
Computer Software-DW Technology	270	-	0	0	0.00%
<b>TOTAL SOFTWARE</b>	<b>64,789</b>	<b>75,793</b>	<b>73,796</b>	<b>(1,997)</b>	<b>-2.63%</b>
<b>TOTAL SUPPLIES-NURSE</b>	<b>0</b>	<b>3,500</b>	<b>5,370</b>	<b>1,870</b>	<b>53.43%</b>



DESCRIPTION	ACTUAL FY 2022	BUDGET FY 2023	PROPOSED FY 2024	DIFF FY23vsFY24	% Change
Supplies Custodial-DW School	45,336	45,000	45,000	-	0.00%
Supplies Maintenance-DW School	8,511	7,000	7,300	300	4.29%
<b>TOTAL SUPPLIES CUSTODIAL</b>	<b>53,848</b>	<b>52,000</b>	<b>52,300</b>	<b>300</b>	<b>0.58%</b>
Supplies Office-Primary Admin	1,637	4,100	4,000	(100)	-2.44%
Supplies Office- SB Administration	1,224	-	0	0	0.00%
Supplies Office-Sped Admin	213	1,300	1,300	-	0.00%
Supplies Office-DW Admin	6,296	8,300	7,500	(800)	-9.64%
<b>TOTAL SUPPLIES OFFICE</b>	<b>9,369</b>	<b>13,700</b>	<b>12,800</b>	<b>(900)</b>	<b>-6.57%</b>
Books and A/V-DW Media Center	10,878	8,000	16,000	8,000	100.00%
<b>TOTAL LIBRARY BOOKS A/V</b>	<b>10,878</b>	<b>8,000</b>	<b>16,000</b>	<b>8,000</b>	<b>100.00%</b>
Subscriptions-DW Admin	1,870	355	250	(105)	-29.58%
Subscriptions-DW Loc Wide	-	-	5,500	5,500	5500.00%
Subscriptions-DW Nurse Srvs	-	255	250	(5)	-1.96%
Subscriptions-DW Language Arts	-	70	-	(70)	-100.00%
Subscriptions-DW Media Center	13,886	16,000	14,000	(2,000)	-12.50%
Subscriptions-DW Technology	3,651	6,500	6,500	-	0.00%
<b>TOTAL SUBSCRIPTIONS</b>	<b>19,407</b>	<b>23,180</b>	<b>26,500</b>	<b>3,320</b>	<b>14.32%</b>
Testing-Sped Loc Wide	3,664	6,000	6,650	650	10.83%
Testing-DW Curriculum	9,072	11,000	11,000	-	0.00%
<b>TOTAL TESTING</b>	<b>12,736</b>	<b>17,000</b>	<b>17,650</b>	<b>650</b>	<b>3.82%</b>
<b>TOTAL MISC SUPPLIES</b>	<b>953</b>	<b>5,000</b>	<b>3,000</b>	<b>(2,000)</b>	<b>-40.00%</b>
Equipment Office-Primary Admin	768	-	-	-	0.00%
<b>EQUIPMENT OFFICE</b>	<b>768</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Equip Computers-Technology	94,459	30,000	76,500	46,500	155.00%
<b>TOTAL COMPUTER EQUIPMENT</b>	<b>94,459</b>	<b>30,000</b>	<b>76,500</b>	<b>46,500</b>	<b>155.00%</b>
Equip Teaching-Sped Loc Wide	6,900	4,500	10,900	6,400	142.22%
<b>TOTAL EQUIPMENT TEACHING</b>	<b>6,900</b>	<b>4,500</b>	<b>10,900</b>	<b>6,400</b>	<b>142.22%</b>
Equip Building-DW School Oper	1,289	5,000	5,000	-	0.00%
<b>TOTAL EQUIPMENT BUILDING</b>	<b>1,289</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.00%</b>
Furniture-Primary Loc Wide	-	-	6,000	6,000	6000.00%
Furniture-Intermediate Loc Wide	-	5,000	-	(5,000)	-100.00%
<b>TOTAL FURNITURE</b>	<b>-</b>	<b>5,000</b>	<b>6,000</b>	<b>1,000</b>	<b>20.00%</b>



DESCRIPTION	ACTUAL FY 2022	BUDGET FY 2023	PROPOSED FY 2024	DIFF FY23vsFY24	% Change
Dues, Fees & Member-Primary Admin	-	1,400	550	(850)	-60.71%
Dues, Fees & Member-Interm.Loc Wd	-	240	-	(240)	-100.00%
Dues, Fees & Member-Art	-	895	-	(895)	-100.00%
Dues, Fees & Member-Music	580	1,290	650	(640)	-49.61%
Dues, Fees & Member-Phys Ed	-	-	-	-	0.00%
Dues, Fees & Member-Sped	250	300	300	-	0.00%
Dues, Fees & Member-DW Admin	12,801	14,200	16,375	2,175	15.32%
Dues, Fees & Member-DW Nurse	141	200	180	(20)	-10.00%
Dues, Fees & Member-Lang Arts	-	300	-	(300)	-100.00%
Dues, Fees & Member-DW Math	-	400	-	(400)	-100.00%
Dues, Fees & Member-Media Cntr	-	915	920	5	0.55%
Dues, Fees & Member-Technology	-	1,500	1,500	-	0.00%
Dues, Fees & Member-Curriculum	300	300	-	(300)	-100.00%
Dues, Fees & Member-Board Ed	150	3,000	3,000	-	0.00%
Dues, Fees & Member-Science	-	120	-	(120)	-100.00%
<b>TOTAL DUES &amp; FEES</b>	<b>14,622</b>	<b>25,060</b>	<b>23,475</b>	<b>(1,585)</b>	<b>-6.32%</b>
<b>TOTAL UNEMPLOYMENT</b>	<b>1,938</b>	<b>8,000</b>	<b>5,850</b>	<b>(2,150)</b>	<b>-26.88%</b>
Food	5,732	3,000	3,200	200	6.67%
Ezra Nurse	19,240	22,000	22,000	-	0.00%
<b>TOTAL MISC EXPENDITURES</b>	<b>24,971</b>	<b>25,000</b>	<b>25,200</b>	<b>200</b>	<b>0.80%</b>
<b>GRAND TOTALS</b>	<b>15,660,024</b>	<b>16,419,701</b>	<b>17,067,090</b>	<b>647,389</b>	<b>3.94%</b>

