

Woodbridge Board of Education
Woodbridge Board of Education Special
Meeting
Monday, January 4, 2010 7:00 PM

Woodbridge Board of Education Special
Meeting January 4, 2010 7:00 PM Library
Media Center Beecher Road School

Agenda

- I. **Call To Order**
- II. **Public Comment**
- III. **Review and Act on 2010/11 Budget Proposal**
- IV. **Adjourn**

BEECHER ROAD SCHOOL
WOODBRIDGE BOARD OF EDUCATION
JULY 1, 2010—JUNE 30, 2011



Board of Education

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Dr. Thomas Handler - Vice Chair

Dr. Steven Fleischman - Secretary

David Barkin

Dr. Clotilde Dudley-Smith

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Superintendent of Schools

Dr. Gaeton F. Stella

School Board
January 4, 2010

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Budget Overview

The 2010/11 proposed budget was developed to support the educational mission, vision and goals of the Woodbridge School District. The budget development process was built around needs associated with implementing a carefully crafted Strategic Plan that seeks to transform Beecher Road School into a 21st century model of education. The focus is on improving the quality of education while at the same time respecting the taxpayer.

The budget for 2010/11 is built around the following assumptions:

- ❖ Class size contributes to improved student academic performance as well as the social and emotional development of children. For many years, class sizes have exceeded the Class Size Task Force Guidelines of the Board of Education. Class configurations in this budget, support compliance with the Class Size Task Force Guidelines. This year's budget includes the elimination of one classroom teaching position and one teaching assistant position. Implementation of the five-year class size projection plan will result in long-term cost savings.
- ❖ The budget supports the implementation of the district's Strategic Plan. A major focus has been placed on Reading, Writing, the core academic subjects and the Arts. Budget support for these areas include the purchase of instructional materials, curriculum projects and enhanced opportunities for professional development for staff in key educational initiatives, including Writer's Workshop, Reader's Workshop, Responsive Classroom, Professional Learning Teams, Mathematics, Science and Technology.
- ❖ The budget will continue to support district priorities, including: (1) development and implementation of an updated Health, Mathematics, Science, Social Studies and World Language curriculum; (2) expansion of Reader's Workshop in identified classrooms; and, (3) implementation of a comprehensive after-school Technology Academy to provide on-going professional development for staff in Technology.
- ❖ The budget was developed using a "zero based" approach that is aligned with School Board goals and the district's Strategic Plan. The district's Strategic Plan was approved by the School Board and developed by the Administrative Team and school staff in cooperation with the Tri-State Consortium.
- ❖ All current collective bargaining agreements, or employee contract wage adjustments, have been budgeted and costs for current contract negotiations have been projected.
- ❖ The budget supports the use of interns to provide greater continuity in instruction rather than paying for substitute teachers.
- ❖ The budget attempts to deal with the increasing health insurance costs in a fiscally responsible way and in partnership with the Town of Woodbridge. The district has been able to substantially reduce costs in retiree health benefit premiums without sacrificing the quality of benefits. This cost-saving measure will also have a positive impact on the district's GASB 45 funding requirements.
- ❖ All mandated Special Education programs and expenses are included in the budget proposal. Reimbursement for Special Education Excess Cost will be funded by the State of Connecticut for a percentage (determined annually) of costs in excess of 4.5 times the per pupil expenditure.
- ❖ The budget assumes a focused approach to spending --- one that is directly related to the district's educational mission and Strategic Plan.
- ❖ The proposed budget, in comparison with the 2009/10 budget, indicates an increase of 1.98 %.

Budget Development Process

- ❖ Budget Process Began in October, 2009
- ❖ “Zero Based” Approach Implemented
- ❖ Alignment with Goals and Initiatives
- ❖ Input from District/School Administration and Staff
- ❖ Board of Education Finance Committee Review of Budget on December 14, 2009
- ❖ Formal Presentation of 2010-2011 Budget to Board of Education on December 21, 2009
- ❖ Budget Meeting with First Selectman, Finance Board Chair, and Finance Director, January, 2010
- ❖ Board of Selectmen/Finance Presentation, February, 2010
- ❖ Budget Hearing April, 2010
- ❖ Budget Adoption May, 2010



REVENUES GENERATED BY THE SCHOOL DISTRICT

Intergovernmental Revenues are entitlement funds received by the Town and deposited directly into the General Fund. They are not directly credited toward educational expenses.

<u>Intergovernmental Revenue</u>	<u>2008-2009 Actual</u>	<u>2009-2010 Anticipated</u>	<u>2010-2011 Estimated</u>
Education Cost Sharing(ECS)	722,059	721,370	Unknown

District Initiated Revenues are received by the Town as a result of action taken by the Board of Education and are related to expenses included in the Board of Education budget.

<u>District Initiated Revenues</u>	<u>2008-2009 Actual</u>	<u>2009-2010 Anticipated</u>	<u>2010-2011 Estimated</u>
Special Education-Excess Costs	78,511	41,756	19,842

Grant Revenues are funds that are directly received by the school district for specific purposes outlined in a grant application. These funds may not be spent to supplant existing programs. These funds were obtained to help supplement locally funded programs.

<u>Grant Revenues</u>	<u>2008-2009 Actual</u>	<u>2009-2010 Anticipated</u>	<u>2010-2011 Estimated</u>
IDEA Part B, Section 611	164,866	170,212	153,191
IDEA Part B, Section 619 (Pre-K)	11,297	11,282	10,154
ARRA-IDEA Part B, Section 611	0	171,669	0
ARRA-IDEA Part B, Section 619 (Pre-K)	0	6,869	0
Title I- Improving Basic Programs	45,704	40,889	36,800
Title IIA- Teachers	17,254	16,775	15,098
Title IIA- Technology	236	236	212
Title IV- Safe & Drug Free Schools	2,092	1,824	1,642
Title V- Innovative Education Strategies	0	0	0
Primary Mental Health	24,000	24,000	21,600
Magnet School Transportation	3,900	3,900	3,510
Open Choice	27,500	22,500	20,250
Non-Public Health	6,019	5,628	5,065
Total Grant Revenues	302,868	475,784	267,521

** WOODBRIDGE ENROLLMENT PROJECTIONS

School Year	Birth Year ¹	Births	K ²	1	2	3	4	5	6	PreK	PK-2	3 - 6	Total
1997-98	1992	60	127	129	128	143	128	146	130	16	400	547	947
1998-99	1993	72	116	137	132	132	150	133	145	18	403	560	963
1999-00	1994	80	136	128	145	137	141	148	139	21	430	565	995
2000-01	1995	75	112	139	127	151	139	146	153	19	397	589	986
2001-02	1996	76	110	111	140	133	150	151	147	20	381	581	962
2002-03	1997	79	120	114	115	135	133	154	153	15	364	575	939
2003-04	1998	87	113	120	112	115	136	129	161	16	361	541	902
2004-05	1999	66	94	107	125	116	124	138	129	20	346	507	853
2005-06	2000	64	102	91	109	126	115	123	140	19	321	504	825
2006-07	2001	70	101	103	90	111	129	118	125	18	312	483	795
2007-08	2002	55	89	105	103	91	118	134	124	22	319	467	786
2008-09	2003	76	100	91	101	110	90	121	126	16	308	447	755
2009-10	2004	54	95	97	88	104	115	93	122	19	299	434	733
Projected													
2010-11	2005	59	90	95	95	91	107	118	93	19	299	409	708
2011-12	2006	59	91	90	93	98	93	110	119	19	293	420	713
2012-13	2007	59	91	91	88	96	101	96	110	19	289	403	692
2013-14	2008	47	76	91	89	91	99	104	96	19	275	390	665
2014-15	2009	60	89	76	90	92	94	101	104	19	274	391	665
2015-16	2010	54	85	89	75	92	95	96	102	19	268	385	653
2016-17	2011	58	88	85	87	77	95	97	97	19	279	366	645
2017-18	2012	56	87	88	83	90	79	97	98	19	277	364	641
2018-19	2013	58	89	87	86	86	92	82	98	19	281	358	639
2019-20	2014	58	89	89	86	89	88	95	82	19	283	354	637

¹ 2008 data are preliminary. Births in 2009 were estimated from the mid-year data provided by your town clerk. Births in 2010 to 2014 were estimated from the growth rate of the Connecticut State Data Center projections of children ages 0-4 in Woodbridge

² Based on five-year weighted averages of retention, yield from births 5 and 6 years plus two non-residents enrolled under the Open Choice program.

** Projections based on research report prepared by Consultant, Peter Prowda, PhD 11-16-09

Projection Numbers 5 Year Plan (11-30-09)

Projection Numbers 5 Year Plan (11-30-09)												
2009/10					2010/11				2011/12			
Program	Projected Class Enrollment: 10/1/09	Number of Classrooms Required	Number of Teachers Required	Total Number Students	Projected Class Enrollment	Number of Classrooms Required	Number of Teachers Required	Total Number Students	Projected Class Enrollment	Number of Classrooms Required	Number of Teachers Required	Total Number Students
PreK	PreK	1	1	19	PreK	1	1	19	PreK	1	1	19
Kdg.	19,19,19,19,19	5	5	95	18,18,18,18,18	5	5	90	19,18,18,18,18	5	5	91
Grade 1	16,15,16,15,15,*20	6	6	97	16,16,16,16,15,*16	6	6	95	18,18,18,18,18	5	5	90
Grade 2	19,20,17,18,*14	5	5	88	19,19,19,19,*19	5	5	95	19,19,19,18,*18	5	5	93
Grade 3	17,18,18,16,19,*16	6	6	104	19,19,19,19,*15	5	5	91	19,19,20,20,*20	5	5	98
Grade 4	19,18,18,19,19,*22	6	6	115	18,18,18,18,18,*17	6	6	107	19,20,19,19,*16	5	5	93
Grade 5	19,18,19,19,18	5	5	93	19,19,20,20,20,20	6	6	118	19,19,18,18,18, 18	6	6	110
Grade 6	20,20,20,20,21,21	6	6	122	19,18,19,19,18	5	5	93	19,20,20,20,20,20	6	6	119
	Total BRS	40	40	733	Total BRS	39	39	708	Total BRS	38	38	713
OOD				1	OOD			3	OOD			3
WIMS				3	WIMS			4	WIMS			4
	TOTAL			737	TOTAL			715	TOTAL			720
	<i>*Multiage</i>				<i>*Multiage</i>				<i>*Multiage</i>			
2012/13					2013/14				2014/15			
Program	Projected Class Enrollment	Number of Classrooms Required	Number of Teachers Required	Total Number Students	Projected Class Enrollment	Number of Classrooms Required	Number of Teachers Required	Total Number Students	Projected Class Enrollment	Number of Classrooms Required	Number of Teachers Required	Total Number Students
PreK	PreK	1	1	19	PreK	1	1	19	PreK	1	1	19
Kdg.	18,18,18,18,19	5	5	91	**16,16,16,16,16	5	5	80	18,18,18,18,17	5	5	89
Grade 1	19,18,18,18,*18	5	5	91	18,18,18,19,*18	5	5	91	**16,16,16,16,*16	5	5	80
Grade 2	17,17,18,18,18	5	5	88	18,18,18,17,*18	5	5	89	18,18,18,18,*18	5	5	90
Grade 3	20,20,19,19,*18	5	5	96	18,18,18,19,*18	5	5	91	19,19,18,18,*18	5	5	92
Grade 4	20,20,20,21,20	5	5	101	20,20,20,20,*19	5	5	99	19,19,19,19,*18	5	5	94
Grade 5	19,19,19,19,20	5	5	96	21,21,21,21,20	5	5	104	20,20,20,21,20	5	5	101
Grade 6	18,19,19,18,18,18	6	6	110	19,19,19,19,20	5	5	96	21,21,21,21,20	5	5	104
	Total BRS	37	37	692	Total BRS	36	36	669	Total BRS	36	36	669
OOD				3	OOD			3	OOD			3
WIMS				4	WIMS			4	WIMS			4
	TOTAL			699	TOTAL			676	TOTAL			676
	<i>*Multiage</i>				<i>*Multiage</i>				<i>*Multiage</i>			
	GS: 11-30-09				**includes 4 Project Choice students in K				**includes 4 project choice students in 1st			

PERSONNEL SUMMARY

Personnel	Actual Staff 2008-2009	Actual Staff 2009-2010	Proposed Staff 2010-2011	Changes 2010-2011
Administrators	5.0	5.0	5.0	
Certified Teachers Total FTE	74.0	73.0	71.5	(1.5)
* Classroom Teachers(Including Pre-K)	41.0	40.0	39.0	
*Art	2.0	2.0	1.5	(0.5)
*Music	2.5	2.5	2.5	
*PE/Health	3.0	3.0	3.0	
*World Language	2.0	2.0	2.0	
*Language Arts	4.0	4.0	4.0	
*Math	2.0	2.0	2.0	
*Media	2.0	2.0	2.0	
*Technology	2.0	2.0	2.0	
*Science	1.0	1.0	1.0	
*Special Education Teachers	10.0	10.0	10.0	
*Pupil Personnel Services	2.5	2.5	2.5	
Instructional Support	31.6	30.6	29.6	(1.0)
*Regular Ed Teacher Assistants	16.6	16.6	16.6	
*SPED Teacher Assistants	15.0	14.0	13.0	
Operational Support	19.0	19.0	18.5	
*Nurses	2.5	2.5	2.5	
*Secretarial & Clerical(District/School)	7.5	7.5	7.0	(0.5)
*Custodial & Maintenance	8.0	8.0	8.0	
*Cafe Aides	1.0	1.0	1.0	

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

Classroom Teachers: Certified teachers who work directly with students in assigned classrooms. All subject areas are included in this category.

Art, Music, PE/Health, World Language:

Certified Teachers who provide direct instruction in these areas.

Language Arts, Multi-Age, Math, Media, Technology, Science:

Certified Teachers 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. Consulting teachers provide support to teachers as well as to students and their families. Services provided by these teachers are required by special education law.

Pupil Personnel Services: Psychological and counseling services.

Regular Ed Teacher Assistants: Most regular education teacher assistants assist individual and small groups of students under the direction of the classroom teacher.

SPED Teacher Assistants: Most special education TA's, under the supervision of a certified teacher, assist individual and small groups of students who require this assistance as outlined in their Individual Education Plans.

Nurses: Nurses support children who have chronic or acute medical needs at the school. They collaborate with teachers to insure the health and wellness of all students and act as liaisons between families, physicians, and staff members.

Clerical Staff: Secretarial/Clerical support is provided in the school, Business Office, and Superintendent's Office.

Custodial and Maintenance: Includes all custodial and maintenance positions.

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

TEACHERS 2009 - 2010 EXPERIENCE GRID

STEP	Masters 6th Year PHD or or or			TOTAL FTE'S
	Bachelors	MA + 15	6th + 15	
1				0
2	1	3		4
3	1	1		2
4		2		2
5		1		1
6	1	3		4
7		1	1	2
8		1		1
9		3	1.5	4.5
10		3	1	5
11	1	3		4
12		4	4	8
13		4	1	5
14		5.5		5.5
15		1		2
16-20		4	3	7
21-25		5	2	8
26 +		2	6	8

Total FTE	4	46.5	19.5	3	73
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2010 - 2011 PROJECTED
TEACHERS EXPERIENCE GRID

STEP	Masters 6th Year PHD or or or			TOTAL FTE'S
	Bachelors	MA + 15	6th + 15	
1				0
2				0
3	1	3		4
4	1	1		2
5		2		2
6		1		1
7	1	3		4
8		1	1	2
9		1		1
10		3	1.5	4.5
11		2	1	3.5
12	1	3		4
13		4	4	8
14		4	1	5
15		5.5		5.5
16-20		5	3	9
21-25		5	0	6
26 +		2	8	10

Total FTE	4	45.5	19.5	2.5	71.5
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Woodbridge Board of Education 2010-2011 Budget

Following is an explanation of the type of expenditures that are included in the various objects:

SALARIES (100)

Administration salaries (110): this object is for the Superintendent, Business Manager, and unionized administrators.

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.

Teacher's 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 and 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 some time 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, IT support, special education OT/PT and consulting, and the board's share of the town audit.

Services Property (400):

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

Heating Oil (420): this object is used exclusively for the payment of heating oil which is used to heat the school and run the boiler 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 such as boiler cleaning, safety issues such as fire inspection and to recognize service contracts such as Instant Alert, 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, printing of handbook, 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 Blue Ribbon and the CMTs.

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.

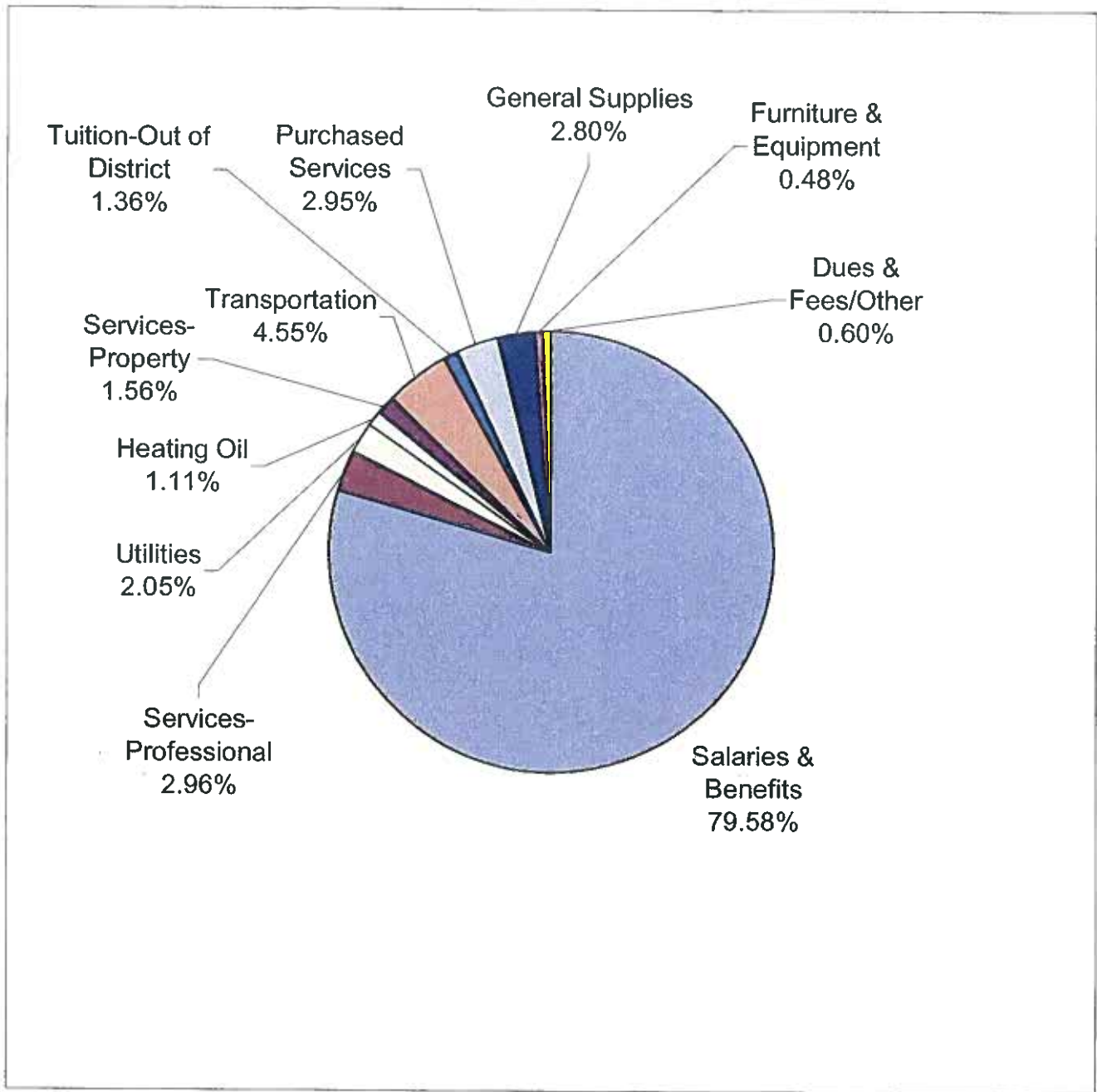
GRANT/OPERATING BUDGET SUMMARY

	Operating 2010-2011 Budget Request	Estimated 2010-2011 Grants	Total 2010-2011 Budget	Description
REVENUES				
Estimated Grant Revenues	0	267,521	267,521	
Revenues From Town	12,127,187	0	12,127,187	
Total BOE Revenues	12,127,187	267,521	12,394,708	
EXPENSES				
Salaries	7,233,466	129,395	7,362,861	Grants include teaching, TA, and partial SPED Director salaries
Benefits	2,416,966	0	2,416,966	
Services-Professional/Technical	359,549	45,000	404,549	Grants include OT/PT Sped services
Utilities	248,051		248,051	
Heating Oil	134,685		134,685	
Services-Property	189,578		189,578	
Transportation	551,700	22,400	574,100	Magnet and Open Choice funds
Tuition-Out of District	165,182		165,182	
Purchased Services	357,958		357,958	
General Supplies	339,215	65,661	404,876	
Furniture & Equipment	57,940		57,940	
Dues & Fees/Other	72,897	5,065	77,962	Non-Public Health funds
Total BOE Expenses	12,127,187	267,521	12,394,708	
Net Budget/Carryover	0	0	0	

BUDGET SUMMARY BY OBJECT

DESCRIPTION	2008 - 2009 ACTUAL	2009 - 2010 BUDGET	2010 - 2011 PROPOSED	\$ Change	% Change	% Total
Certified and Administrative	\$5,328,261	\$5,582,290	\$5,723,149	\$140,859	3%	47%
Teacher Assistants	679,082	683,553	652,978	(\$30,575)	-4%	5%
Administrative Assistant/Clerical	293,538	299,059	297,124	(\$1,935)	-1%	2%
Custodial	341,144	362,230	369,071	\$6,841	2%	3%
Salaries Other	185,667	209,420	191,144	(\$18,276)	-9%	2%
SUBTOTAL SALARIES	6,827,692	7,136,552	7,233,466	\$96,914	1%	60%
Benefits	2,194,649	2,354,031	2,416,966	\$62,935	3%	20%
SUBTOTAL SALARIES & BENEFITS	9,022,341	9,490,583	9,650,432	\$159,849	2%	80%
Services-Professional/Technical	338,101	356,794	359,549	\$2,755	1%	3%
Utilities	215,690	267,403	248,051	(\$19,352)	-7%	2%
Heating Oil	174,537	117,212	134,685	\$17,473	15%	1%
Services-Property	209,881	184,786	189,578	\$4,792	3%	2%
Transportation	514,836	498,116	551,700	\$53,584	11%	5%
Tuition-Out of District	202,681	139,307	165,182	\$25,875	19%	1%
Purchased Services	293,602	338,358	357,958	\$19,600	6%	3%
General Supplies	359,832	352,997	339,215	(\$13,782)	-4%	3%
Furniture & Equipment	42,907	57,590	57,940	\$350	1%	0%
Dues & Fees/Other	109,264	88,565	72,897	(\$15,668)	-18%	1%
TOTALS	\$11,483,672	\$11,891,711	\$12,127,187	\$235,476	1.98%	100%

EXPENDITURES BY OBJECT



Salaries & Benefits	9,650,432	80%
Services-Professional	359,549	3%
Utilities	248,051	2%
Heating Oil	134,685	1%
Services-Property	189,578	2%
Transportation	551,700	5%
Tuition-Out of District	165,182	1%
Purchased Services	357,958	3%
General Supplies	339,215	3%
Furniture & Equipment	57,940	0%
Dues & Fees/Other	72,897	1%
Total Budget	<u><u>12,127,187</u></u>	100%

Object Narratives

Salaries 110-190

Amount due to contractual agreements	\$ 7,186,946
Curriculum Writing	\$ 18,920
Stipends/After School Learning Initiatives	<u>\$ 27,600</u>
Total Salary Request	\$ 7,233,466

Benefits 220-290

220 - FICA	\$ 194,008
230 - MERF	\$ 129,073
270 - Medical Insurance (Proj.12% premium increase, savings retiree health)	\$1,921,407
270 - OPEB GASB 43/45	\$ 124,862
280 - Life Insurance	\$ 32,416
290 - Other Benefits	<u>\$ 15,200</u>
Total Benefits	\$2,416,966

Services Prof & Tech 320-390

320 - Professional Development	\$ 87,500
Includes support for initiatives i.e., Professional Learning Communities, Writer's and Reader's Workshop, Responsive Classroom, Technology, Literacy, Science, and Mathematics.	

Services Property 410-490

410 – Utilities	
Electricity	\$ 236,215
Water & Sewer	<u>\$ 11,836</u>
Total Utilities	\$ 248,051

420 – Heating Oil	
Oil pricing at \$2.21 per gallon	\$ 134,685

450 - Building Improvements	\$ 28,000
Includes painting, grounds work, and misc. items.	

Services-Purchased other 510-590

510 - Transportation	
Contractual agreements (Net of Grants)	\$ 382,450
Diesel fuel	\$ 40,950
Special Education transportation	<u>\$ 128,300</u>
Total Transportation	\$ 551,700

560 - Tuition	
Tuition mandated for out placed students currently identified	\$ 142,000
Wintergreen student tuition	<u>\$ 23,182</u>
Total Tuition	\$ 165,182

BUDGET BY OBJECT

Description	Obj#	ACTUAL 2008-2009	BUDGET 2009-2010	PROPOSED 2010-2011	\$ Change Budget - Prop.	% Change
Salaries:						
Salaries Admin	110	562,292	577,996	599,085	21,089	4%
Salaries Teachers	120	4,765,969	5,004,294	5,124,064	119,770	2%
Salaries Custodian	130	341,144	362,230	369,071	6,841	2%
Salaries Nurses	140	112,643	117,528	121,856	4,328	4%
Salaries Secretaries	150	293,538	299,059	297,124	(1,935)	-1%
Salaries T.A.	160	679,082	683,553	652,978	(30,575)	-4%
Salaries Misc	190	73,024	91,892	69,288	(22,604)	-25%
	Salaries Total	6,827,692	7,136,552	7,233,466	96,914	1%
Benefits:						
FICA	220	175,769	196,864	194,008	(2,856)	-1%
Merf	230	108,316	125,753	129,073	3,320	3%
Medical Insurance	270	1,872,557	1,983,412	2,046,269	62,857	3%
Life Insurance	280	18,116	28,302	32,416	4,114	15%
Other Benefits	290	19,891	19,700	15,200	(4,500)	-23%
	Benefits Total	2,194,649	2,354,031	2,416,966	62,935	3%
Services - Prof & Tech:						
Prof. Development	320	74,090	79,400	87,500	8,100	10%
Legal	330	34,782	34,300	33,800	(500)	-1%
Software Support	340	5,813	11,750	10,680	(1,070)	-9%
Substitutes	350	25,890	31,800	28,000	(3,800)	-12%
Other Prof. Services	390	197,526	199,544	199,569	25	0%
	Services - Prof & Tech Total	338,101	356,794	359,549	2,755	1%
Services - Property:						
Utilities	410	215,690	267,403	248,051	(19,352)	-7%
Heating Oil	420	174,537	117,212	134,685	17,473	15%
Repairs & Maint.	430	42,828	36,800	39,100	2,300	6%
Leases & Rentals	445	51,182	48,453	48,211	(242)	0%
Building Improvements	450	44,488	28,000	28,500	500	2%
Other Purch. Services	490	71,383	71,533	73,767	2,234	3%
	Services - Property Total	600,108	569,401	572,314	2,913	1%
Services - Purchased Other:						
Transportation	510	514,836	498,116	551,700	53,584	11%
Insurances Other	520	148,976	167,937	185,434	17,497	10%
Telephone	530	17,450	17,943	18,735	792	4%
Internet	535	9,352	12,975	10,900	(2,075)	-16%
Postage	537	6,422	6,900	6,600	(300)	-4%
Advertising	540	2,347	2,800	2,800	0	0%
Interns	550	101,432	113,363	116,764	3,401	3%
Tuition-Out of District	560	202,681	139,307	165,182	25,875	19%
Misc Purch. Services	590	7,623	16,440	16,725	285	2%
	Services - Purchased Other Total	1,011,119	975,781	1,074,840	99,059	10%

Object Narratives

Supplies 610-690

610 - Supplies Teaching

\$ 180,450

A zero based budget process has resulted in a more focused approach in support of district instructional priorities while at the same time producing a reduction of 6% from last year's budget.

620 - Computer Software

\$ 55,250

Major costs in this account are for the MUNIS accounting software (\$19,800), student information & web software (\$8,500), and Sp Ed IEP software (\$6,900). Other major software in this line item is for MS licenses (\$4,200), and curriculum software (12,700).

Property 730-745

732 - Technology Equipment

\$ 16,940

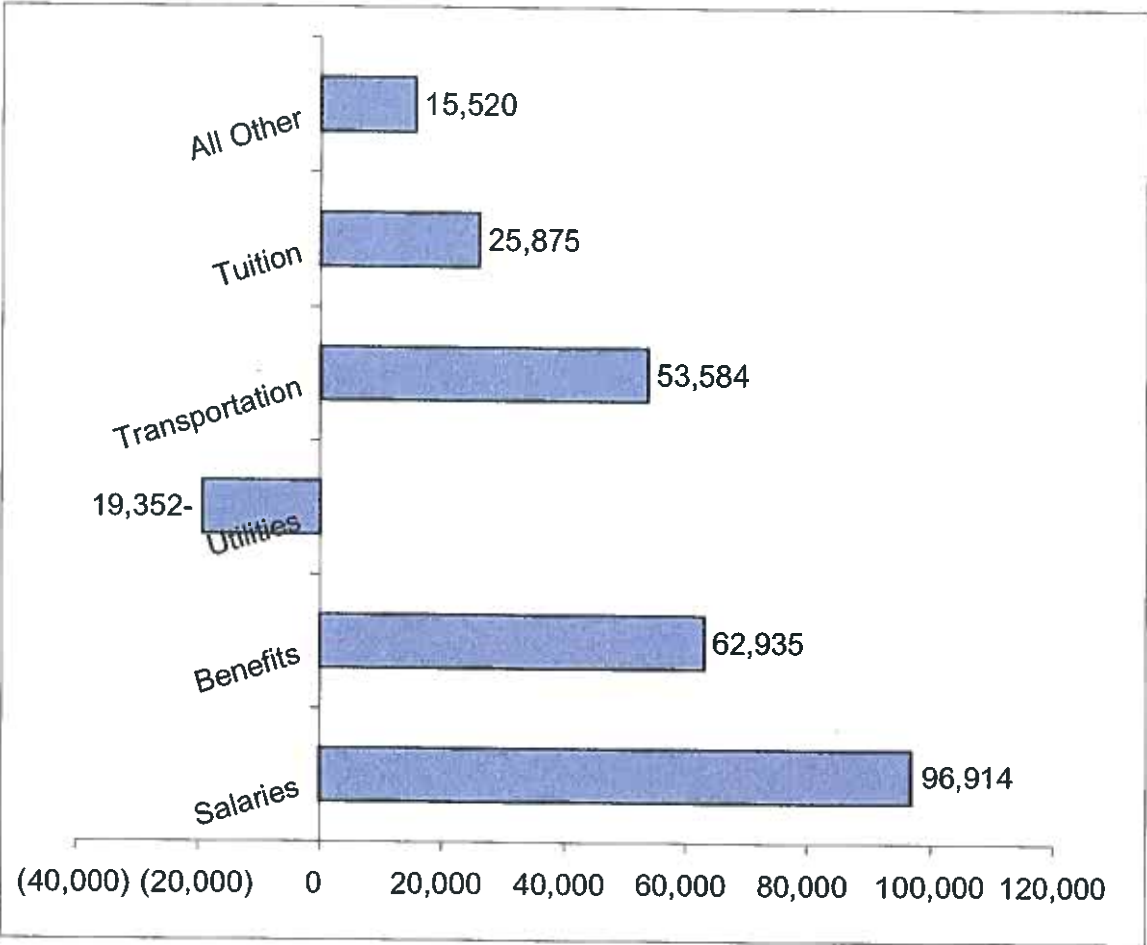
This line item is for wireless access points, assistive technology hardware, mounting racks, UPS, raid drives, DVD/VCR units, and other misc. items not carried in our Capital Budget.

BUDGET BY OBJECT

Description	Obj#	ACTUAL 2008-2009	BUDGET 2009-2010	PROPOSED 2010-2011	\$ Change Budget - Prop.	% Change
Supplies:						
Supplies Teaching	610	205,942	191,450	180,450	(11,000)	-6%
Computer Software	620	49,088	63,412	55,220	(8,192)	-13%
Supplies Nurses	625	1,525	2,000	1,800	(200)	-10%
Supplies Custodial	630	41,411	42,500	44,000	1,500	4%
Supplies Office	635	17,949	14,100	14,100	0	0%
Library Books, A/V	640	18,406	19,500	20,000	500	3%
Subscriptions	645	8,300	10,535	8,945	(1,590)	-15%
Testing	650	14,255	5,800	11,000	5,200	90%
Misc Supplies	690	2,956	3,700	3,700	0	0%
	Supplies Total	359,832	352,997	339,215	(13,782)	-4%
Property:						
Equipment Office	730	10,410	0	0	0	0%
Computer/Tech Equip.	732	13,939	17,510	16,940	(570)	-3%
Equipment - Teaching	735	10,059	20,450	22,100	1,650	8%
Equipment - Building	740	6,044	5,350	4,600	(750)	-14%
Furniture	745	2,455	14,280	14,300	20	0%
	Property Total	42,907	57,590	57,940	350	1%
Other Objects:						
Dues, Fees & Membership	810	22,762	24,835	24,385	(450)	-2%
Unemployment	825	23,693	9,300	13,025	3,725	40%
Misc Expenditures	900	62,809	54,430	35,487	(18,943)	-35%
	Other Objects Total	109,264	88,565	72,897	(15,668)	-18%
TOTAL BUDGET		11,483,672	11,891,720	12,127,187	235,476	1.98%

DISTRIBUTION OF BUDGET INCREASES

The 2010-2011 budget will increase \$235,476 over the 2009-2010 budget. Major areas of increases are depicted below:



	\$ Dollars	% Total
Salaries	96,914	41.16%
Benefits	62,935	26.73%
Utilities	(19,352)	-8.22%
Transportation	53,584	22.76%
Tuition	25,875	10.99%
All Other	15,520	6.59%
Total Increase	235,476	100.00%

BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL 2008-2009	BUDGET 2009-2010	BUDGET 2010-2011	DIFF FY10 - FY11	% Change
1101	61100	Primary Principal Salary	109,929	114,051	118,328	4,277	4%
1201	61100	Intermediate Principal Salary	109,929	114,051	118,328	4,277	4%
1301	61100	Special Ed. Director Salary	94,948	99,483	103,214	3,731	4%
1419	61100	Curriculum Director Salary	0	0	0	0	0%
1401	61101	Superintendent Salary	153,436	153,539	159,543	6,004	4%
1401	61102	Business Manager Salary	94,050	96,872	99,672	2,800	3%
	110	TOTAL SALARIES ADMIN	562,292	577,996	599,085	21,089	4%
1105	61200	Teacher Salaries-North Art	69,933	73,434	56,853	(16,581)	-23%
1107	61200	Teacher Salaries- Kinder	342,224	357,909	375,034	17,125	5%
1111	61200	Teacher Salaries-North Music	94,336	97,348	62,905	(34,443)	-35%
1112	61200	Teacher Salaries-North Phys Ed	107,105	111,808	116,683	4,875	4%
1407	61200	Teacher Sal-DW World Lang.	118,349	127,024	132,836	5,812	5%
1120	61200	Teacher Sal- Multi-Age	237,079	246,052	255,114	9,062	4%
1126	61200	Teacher Salaries-Grade 1	319,809	341,144	359,072	17,928	5%
1127	61200	Teacher Salaries-Grade 2	275,332	243,938	265,092	21,154	9%
1205	61200	Teacher Salaries South Art	69,933	73,434	56,853	(16,581)	-23%
1211	61200	Teacher Salaries South Music	89,003	93,098	98,853	5,755	6%
1212	61200	Teacher Salaries- South Phys Ed	112,373	117,494	122,776	5,282	4%
1228	61200	Teacher Salaries-Grade 3	334,147	350,117	336,952	(13,165)	-4%
1229	61200	Teacher Salaries-Grade 4	213,456	228,278	313,402	85,124	37%
1230	61200	Teacher Salaries-Grade 5	308,651	336,625	293,518	(43,107)	-13%
1231	61200	Teacher Salaries-Grade 6	418,027	435,902	388,070	(47,832)	-11%
1303	61200	Teacher Salaries-Sped	650,514	682,903	734,676	51,773	8%
1313	61200	Teacher Sal-Sped Pre-School	58,400	63,396	68,680	5,284	8%
1333	61200	Teacher Salaries-Sped Summer	8,483	17,000	17,000	0	0%
1408	61200	Teacher Sal-DW Language Arts	273,746	291,511	318,107	26,596	9%
1409	61200	Teacher Salaries-DW Math	92,651	99,839	106,287	6,448	6%
1410	61200	Teacher Salaries-DW Media Cntr	143,602	151,966	159,877	7,911	5%
1418	61200	Teacher Salaries-DW Technology	153,518	161,010	165,256	4,246	3%
1434	61200	Teacher Salaries-DW Science	77,811	80,923	85,424	4,501	6%
1303	61201	Psychologist Sal-Sped Loc Wide	137,358	143,771	149,727	5,956	4%
1403	61201	Tutor/Homebound Salary-DW	5,186	3,620	3,620	0	0%
1419	61201	Curriculum Writing Salary	15,891	14,560	18,920	4,360	30%
1303	61202	PPT Coordinator Salary-Sped	0	0	0	0	0%
1303	61203	Counselor Salary-Sped	30,252	32,490	34,877	2,387	7%
1403	61204	Stipends	8,800	27,700	27,600	(100)	0%
	120	TOTAL TEACHER SALARIES	4,765,969	5,004,294	5,124,064	119,770	2%
1402	61303	Custodian Salaries-DW School	289,120	324,510	331,360	6,850	2%
1402	61305	Custodian OT Salary-DW School	52,024	37,720	37,711	(9)	0%
	130	TOTAL CUSTODIAN SALARIES	341,144	362,230	369,071	6,841	2%
1404	61400	140 TOTAL NURSE SALARIES	112,643	117,528	121,856	4,328	4%
1101	61500	Secretaries Sal-Primary Admin	45,290	45,290	47,699	2,409	5%
1201	61500	Secretaries Sal-Intermediate Admin	86,372	89,812	92,817	3,005	3%
1301	61500	Secretaries Sal-Sped Admin	39,717	39,717	41,829	2,112	5%
1401	61500	Secretaries Sal-DW Admin	122,159	124,240	114,779	(9,461)	-8%
	150	TOTAL SECRETARY SALARIES	293,538	299,059	297,124	(1,935)	-1%

BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL 2008-2009	BUDGET 2009-2010	BUDGET 2010-2011	DIFF FY10 - FY11	% Change
1103	61600	Non-Certified Sal-Primary Loc Wd	180,979	184,040	185,265	1,225	1%
1203	61600	Non-Certified Sal-Intermediate Loc Wd	95,375	98,905	101,551	2,646	3%
1303	61600	Non-Certified Sal-Sped Loc Wd	193,722	202,477	168,883	(33,594)	-17%
1333	61600	Non-Certified Sal-Sped Summer	5,284	3,783	3,800	17	0%
1403	61600	TA Salary-DW Loc Wide	0	0	0	0	0%
1410	61600	Non-Certified Sal-DW Media Cntr	44,090	45,659	47,565	1,906	4%
1418	61600	Non-Certified Sal-DW Technolog	41,583	42,894	43,996	1,102	3%
1421	61600	Non-Certified Sal-DW Copy Cntr	22,455	23,634	24,313	679	3%
1303	61601	One to One Sal-Sped Loc Wide	95,594	82,161	77,605	(4,556)	-6%
	160	TOTAL T.A. SALARIES	679,082	683,553	652,978	(30,575)	-4%
1403	61900	Cafe Aides-DW Loc Wide	13,143	13,877	14,141	264	2%
1423	61900	Clerk of the Board-DW Board ED	4,629	4,814	4,958	144	3%
1425	61900	Retirement/Other Payments-DW	16,887	24,965	0	(24,965)	-100%
1103	61903	Lifeguard Salary-Primary Loc Wid	0	944	973	29	3%
1203	61903	Lifeguard Salary-Intermediate Loc Wd	0	2,389	2,461	72	3%
1403	61904	Degree Changes-DW	0	6,000	6,000	0	0%
1403	61906	Sick pay out-DW	38,365	38,903	40,755	1,852	5%
	190	TOTAL MISC SALARIES	73,024	91,892	69,288	(22,604)	-25%
1432	62200	220 TOTAL FICA	175,769	196,864	194,008	(2,856)	-1%
1432	62300	MERF Amortization-DW	7,150	7,420	8,110	690	9%
1432	62301	MERF-DW	101,166	118,333	120,963	2,630	2%
	230	TOTAL MERF	108,316	125,753	129,073	3,320	3%
1425	62700	OPEB- GASB 43/45	127,763	124,862	124,862	0	0%
1425	62700	Non-Employess Medical Ins-DW	195,712	147,784	97,228	(50,556)	-34%
1432	62700	Medical Insurance-DW	1,549,082	1,710,766	1,824,179	113,413	7%
	270	TOTAL MEDICAL INSURANCE	1,872,557	1,983,412	2,046,269	62,857	3%
1432	62800	280 TOTAL LIFE INSURANCE	18,116	28,302	32,416	4,114	15%
1401	62900	Retirement Payments-DW	0	4,500	0	(4,500)	-100%
1403	62902	Course Reimbursement-DW	19,891	15,200	15,200	0	0%
	290	TOTAL OTHER BENEFITS	19,891	19,700	15,200	(4,500)	-23%
1101	63200	Prof Development-Primary Admin	723	3,500	3,000	(500)	-14%
1103	63200	Prof Development-Primary Loc Wd	4,665	4,000	3,000	(1,000)	-25%
1201	63200	Prof Development-Intermediate Admin	1,249	3,500	3,000	(500)	-14%
1203	63200	Prof Development-Intermediate Loc Wd	7,232	4,000	3,000	(1,000)	-25%
1303	63200	Prof Development-Sped Loc Wd	4,709	3,500	2,000	(1,500)	-43%
1401	63200	Prof Development-DW Admin	7,309	6,000	5,000	(1,000)	-17%
1402	63200	Prof Development-DW School Operations	0	0	0	0	0%
1404	63200	Prof Development-DW Nurse	421	500	500	0	0%
1408	63200	Prof Development-DW Lang Arts	7,567	1,200	1,200	0	0%
1409	63200	Prof Development-DW Math	100	600	15,000	14,400	2400%
1410	63200	Prof Development-DW Media Cntr	693	600	600	0	0%
1418	63200	Prof Development-DW Technology	1,065	800	1,000	200	25%
1419	63200	Prof Development-DW Curriculum	37,053	48,500	47,500	(1,000)	-2%
1423	63200	Prof Development-DW Board Ed	1,029	2,000	2,000	0	0%
1434	63200	Prof Development-DW Science	275	700	700	0	0%
	320	TOTAL PROF DEVELOPEMENT	74,090	79,400	87,500	8,100	10%

BUDGET DETAIL

Account	OBJ	DESCRIPTION	<u>ACTUAL</u> 2008-2009	<u>BUDGET</u> 2009-2010	<u>BUDGET</u> 2010-2011	<u>DIFF</u> FY10 - FY11	<u>%</u> Change
1301	63300	Legal-Sped Admin	3,329	15,300	14,800	(500)	-3%
1401	63300	Legal-DW Admin	31,453	19,000	19,000	0	0%
	330	TOTAL LEGAL	34,782	34,300	33,800	(500)	-1%
1401	63400	Software Support-DW Admin	2,955	3,200	3,200	0	0%
1403	63400	Software Support-DW Loc Wide	2,426	7,500	6,430	(1,070)	-14%
1404	63400	Software Support-DW Nurse	432	500	500	0	0%
1410	63400	Software Support-DW Media Cntr	0	550	550	0	0%
	340	TOTAL SOFTWARE	5,813	11,750	10,680	(1,070)	-9%
1403	63500	350 TOTAL SUBSTITUTES	25,890	31,800	28,000	(3,800)	-12%
1303	63900	OT/PT Services-Sped Loc Wide	42,428	35,000	35,000	0	0%
1333	63900	OT/PT Services-Sped Summer	2,483	2,500	2,500	0	0%
1401	63900	Other Prof Services-DW Admin	111,975	128,400	127,878	(522)	0%
1404	63900	DW-Nurse-Oth Prof serv	1,626	1,500	1,500	0	0%
1303	63901	Consultants-Sped Loc Wide	25,544	18,000	18,000	0	0%
1401	63902	Financial Audit-DW Admin	13,470	14,144	14,691	547	4%
	390	TOTAL OTHER PROF SERVICES	197,526	199,544	199,569	25	0%
1402	64100	Electricity-DW School Oper	206,193	255,963	236,215	(19,748)	-8%
1402	64101	Water & Sewer-DW School Oper	9,497	11,440	11,836	396	3%
	410	TOTAL UTILITIES	215,690	267,403	248,051	(19,352)	-7%
1402	64200	420 TOTAL HEATING OIL	174,537	117,212	134,685	17,473	15%
1101	64300	Repairs & Maint-Primary Admin	0	300	300	0	0%
1201	64300	Repairs & Maint-Intermediate Admin	0	300	300	0	0%
1401	64300	Repairs & Maint-DW Admin	1,336	1,300	1,300	0	0%
1402	64300	Repairs & Maint-DW School Oper	38,583	25,800	26,300	500	2%
1403	64300	Repairs & Maint-DW Loc Wide	2,339	8,000	9,500	1,500	19%
1410	64300	Repairs & Maint-DW Media Cntr	570	300	600	300	100%
1418	64300	Repairs & Maint-DW Technology	0	0	0	0	0%
1435	64300	Repairs & Maint-DW Security	0	800	800	0	0%
	430	TOTAL REPAIRS & MAINT	42,828	36,800	39,100	2,300	6%
1101	64450	Leases & Rentals-Primary Admin	4,673	5,849	5,174	(675)	-12%
1201	64450	Leases & Rentals-Intermediate Admin	4,340	4,326	4,326	0	0%
1301	64450	Leases & Rentals-Sped Admin	3,396	4,077	3,850	(227)	-6%
1401	64450	Leases & Rentals-DW Admin	10,827	7,566	7,816	250	3%
1402	64450	Leases & Rentals-DW School Ope	0	0	0	0	0%
1410	64450	Leases & Rentals-DW Media Cntr	1,261	1,730	1,460	(270)	-16%
1421	64450	Leases & Rentals-DW Copy Cntr	26,685	24,905	25,585	680	3%
	445	TOTAL LEASES & RENTALS	51,182	48,453	48,211	(242)	0%
1402	64500	450 TOTAL BUILDING IMPROVMENTS	44,488	28,000	28,500	500	2%

BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL 2008-2009	BUDGET 2009-2010	BUDGET 2010-2011	DIFF FY10 - FY11	% Change
1402	64900	Purchased Services-DW Schools	25,439	23,200	24,000	800	3%
1435	64900	Purchased Services-DW Security	0	0	0	0	0%
1303	64901	Service Contracts-Sped	0	900	900	0	0%
1401	64901	Service Contracts-DW Admin	1,352	1,638	1,500	(138)	-8%
1402	64901	Service Contracts-DW Schools	31,601	31,009	32,312	1,303	4%
1403	64901	Service Contracts-DW Loc Wd	0	0	0	0	100%
1421	64901	Service Contracts-DW Copy Cntr	543	600	600	0	0%
1435	64901	Service Contracts-DW Security	12,448	14,186	14,455	269	2%
	490	TOTAL OTHER PURCH SERVICES	71,383	71,533	73,767	2,234	3%
1212	65100	Transportation-Intermediate Phys Ed	1,959	1,344	1,344	0	0%
1303	65100	Transportation-Sped	107,991	58,400	118,300	59,900	103%
1333	65100	Transportation-Sped Summer	9,333	8,800	10,000	1,200	14%
1403	65100	Transportation-DW Loc Wide	328,175	358,965	347,306	(11,659)	-3%
1403	65101	Transportation Non-Public	31,158	33,127	33,800	673	2%
1403	65102	Fuel for Buses-DW	36,220	37,480	40,950	3,470	9%
	510	TOTAL TRANSPORTATION	514,836	498,116	551,700	53,584	11%
1401	65200	Liability Insurance-DW Admin	77,798	80,152	94,574	14,422	18%
1401	65201	Workman's Compensation-DW Admn	71,178	87,785	90,860	3,075	4%
	520	TOTAL INSURANCE	148,976	167,937	185,434	17,497	10%
1101	65300	Telephones-Primary Admin	4,977	5,360	5,160	(200)	-4%
1201	65300	Telephones-Intermediate Admin	4,977	5,360	5,160	(200)	-4%
1301	65300	Telephones-Sped Admin	1,638	1,933	1,800	(133)	-7%
1401	65300	Telephones-DW Admin	5,297	4,590	5,915	1,325	29%
1402	65300	Telephones-DW School Oper	561	700	700	0	0%
	530	TOTAL TELEPHONE	17,450	17,943	18,735	792	4%
1401	65350	535 TOTAL INTERNET	9,352	12,975	10,900	(2,075)	-16%
1101	65370	Postage-Primary Admin	1,562	1,650	1,600	(50)	-3%
1201	65370	Postage-Intermediate Admin	1,573	1,650	1,600	(50)	-3%
1301	65370	Postage-Sped Admin	1,232	900	1,100	200	22%
1401	65370	Postage-DW Admin	2,055	2,700	2,300	(400)	-15%
	537	TOTAL POSTAGE	6,422	6,900	6,600	(300)	-4%
1401	65400	540 TOTAL ADVERTISING	2,347	2,800	2,800	0	0%
1401	65500	550 TOTAL INTERNS	101,432	113,363	116,764	3,401	3%
1303	65600	Tuition-Sped Loc Wide	163,839	110,000	132,000	22,000	20%
1333	65600	Tuition-Sped Summer Program	17,407	6,800	10,000	3,200	47%
1403	65600	Tuition-DW Loc Wide	21,435	22,507	23,182	675	3%
	560	TOTAL TUITION	202,681	139,307	165,182	25,875	19%

BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL 2008-2009	BUDGET 2009-2010	BUDGET 2010-2011	DIFF FY10 - FY11	% Change
1101	65900	Misc Purch Services-Primary Admn	0	1,100	1,100	0	0%
1103	65900	Misc Purch Servs-Primary Loc Wd	1,278	0	0	0	0%
1201	65900	Misc Purch Services-Intermediate Admn	1,683	1,700	1,800	100	6%
1203	65900	Misc Purch Servs-Intermediate Loc Wd	0	0	0	0	0%
1211	65900	Misc Purch Servs-Intermediate Music	0	0	0	0	100%
1401	65900	Misc Purch Services-DW Admin	3,779	12,450	12,600	150	1%
1404	65900	Misc Purch Servs-Nurse	372	440	575	135	31%
1423	65900	Misc Purch Servs-DW Board Ed	511	750	650	(100)	-13%
	590	TOTAL MISC PURCH SRVS	7,623	16,440	16,725	285	2%
1103	66100	Supplies-Primary Loc Wide	7,598	6,500	6,000	(500)	-8%
1105	66100	Supplies-NorthArt	2,756	2,500	2,000	(500)	-20%
1107	66100	Supplies-Primary Kindergarten	6,761	7,500	6,000	(1,500)	-20%
1111	66100	Supplies-North Music	270	1,000	1,200	200	20%
1112	66100	Supplies-North Phys Ed	1,692	2,600	2,500	(100)	-4%
1407	66100	Supplies-DW World Language	8,414	3,100	2,800	(300)	-10%
1120	66100	Supplies-Multi Age	5,202	5,100	4,800	(300)	-6%
1126	66100	Supplies-Primary Grade One	4,771	7,500	7,000	(500)	-7%
1127	66100	Supplies-Primary Grade Two	6,826	7,500	6,800	(700)	-9%
1203	66100	Supplies-Intermediate Loc Wide	917	1,500	1,500	0	0%
1205	66100	Supplies-South Art	3,897	3,600	3,800	200	6%
1211	66100	Supplies-South Music	8,365	5,500	6,000	500	9%
1212	66100	Supplies-South Phys. Ed	3,336	2,600	2,200	(400)	-15%
1228	66100	Supplies-Intermediate Grade Three	6,256	5,800	5,800	0	0%
1229	66100	Supplies-Intermediate Grade Four	4,990	5,900	6,000	100	2%
1230	66100	Supplies-Intermediate Grade Five	5,875	5,500	6,000	500	9%
1231	66100	Supplies-Intermediate Grade Six	6,380	7,450	5,900	(1,550)	-21%
1303	66100	Supplies-Sped Loc Wide	4,794	6,100	5,500	(600)	-10%
1313	66100	Supplies-Sped Pre-School	291	1,000	1,000	0	0%
1408	66100	Supplies-DW Language Arts	56,381	39,500	28,000	(11,500)	-29%
1409	66100	Supplies-DW Math	2,045	3,600	10,000	6,400	178%
1410	66100	Supplies-DW Media Center	5,241	4,900	5,400	500	10%
1418	66100	Supplies-DW Technology	15,378	18,100	18,550	450	2%
1419	66100	Supplies-Curriculum	0	0	0	0	100%
1420	66100	Supplies-Social Studies	14,520	9,000	8,000	(1,000)	-11%
1421	66100	Supplies-DW Copy Center	18,917	19,700	19,500	(200)	-1%
1424	66100	Supplies-DW Tag	300	1,000	1,200	200	20%
1434	66100	Supplies-DW Science	3,769	7,400	7,000	(400)	-5%
	610	TOTAL SUPPLIES TEACHING	205,942	191,450	180,450	(11,000)	-6%
1301	66200	Computer Software-SPED	8,814	6,664	6,900	236	4%
1401	66200	Computer Software-DW Admin	16,757	28,608	31,350	2,742	10%
1403	66200	Computer Software-DW Loc Wide	23,217	25,540	16,970	(8,570)	-34%
1410	66200	Computer Software-DW Media Cntr	300	2,600	0	(2,600)	-100%
	620	TOTAL SOFTWARE	49,088	63,412	55,220	(8,192)	-13%
1404	66250	625 TOTAL SUPPLIES-NURSE	1,525	2,000	1,800	(200)	-10%
1402	66300	Supplies Custodial-DW School	35,018	33,200	34,500	1,300	4%
1402	66301	Supplies Maintenance-DW School	6,393	9,300	9,500	200	2%
	630	TOTAL SUPPLIES CUSTODIAL	41,411	42,500	44,000	1,500	4%

BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL 2008-2009	BUDGET 2009-2010	BUDGET 2010-2011	DIFF FY10 - FY11	% Change
1101	66350	Supplies Office-Primary Admin	4,224	2,900	2,900	0	0%
1201	66350	Supplies Office-Intermediate Admin	2,601	2,900	2,900	0	0%
1301	66350	Supplies Office-Sped Admin	2,091	1,200	1,200	0	0%
1401	66350	Supplies Office-DW Admin	9,033	7,100	7,100	0	0%
	635	TOTAL SUPPLIES OFFICE	17,949	14,100	14,100	0	0%
1410	66400	Books and AV-DW Media Center	18,406	19,500	20,000	500	3%
	640	TOTAL LIBRARY BOOKS AV	18,406	19,500	20,000	500	3%
1205	66450	Subscriptions-Intermediate Art	91	110	95	(15)	-14%
1401	66450	Subscriptions-DW Admin	2,363	460	480	20	4%
1403	66450	Subscriptions-DW Loc Wide	160	2,875	3,070	195	7%
1404	66450	Subscriptions-DW Nurse Srvs	228	500	255	(245)	-49%
1408	66450	Subscriptions-DW Language Arts	0	70	70	0	0%
1410	66450	Subscriptions-DW Media Center	901	825	925	100	12%
1418	66450	Subscriptions-DW Technology	4,557	5,695	4,050	(1,645)	-29%
	645	TOTAL SUBSCRIPTIONS	8,300	10,535	8,945	(1,590)	-15%
1303	66500	Testing-Sped Loc Wide	2,608	3,800	3,000	(800)	-21%
1403	66500	Testing-DW Location Wide	0	0	0	0	0%
1419	66500	Testing-DW Curriculum	11,647	2,000	8,000	6,000	300%
	650	TOTAL TESTING	14,255	5,800	11,000	5,200	90%
1435	66900	690 TOTAL MISC SUPPLIES	2,956	3,700	3,700	0	0%
1101	67300	Equipment Office-Primary Admin	0	0	0	0	0%
1201	67300	Equipment Office-Intermediate Admin	0	0	0	0	0%
1301	67300	Equipment Office-Sped Admin	290	0	0	0	0%
1401	67300	Equipment Office-DW Admin	10,120	0	0	0	0%
	730	EQUIPMENT OFFICE	10,410	0	0	0	0%
1101	67320	Equip Computers-Primary Admin	0	0	0	0	0%
1201	67320	Equip Computers-Intermediate Admin	0	0	0	0	0%
1301	67320	Equip Computers-Sped Admin	0	0	0	0	0%
1401	67320	Equip Computers-DW Admin	1,105	0	0	0	0%
1403	67320	Equip Computers-DW Loc Wide	12,834	17,510	16,940	(570)	-3%
1404	67320	Equip Computers-DW Nurse Srvs	0	0	0	0	0%
1434	67320	Equip Computers-DW Science	0	0	0	0	0%
	732	TOTAL COMPUTER EQUIPMENT	13,939	17,510	16,940	(570)	-3%
1103	67350	Equip Teaching-Primary Loc Wide	669	0	0	0	0%
1105	67350	Equip Teaching-Primary Art	0	0	0	0	0%
1107	67350	Equip Teaching-Primary Kindergarten	0	550	0	(550)	-100%
1112	67350	Equip Teaching-Primary Phys Ed	1,272	0	1,500	1,500	100%
1126	67350	Equip Teaching-Primary Grade One	0	0	1,600	1,600	100%
1127	67350	Equip Teaching-Primary Grade Two	0	0	0	0	0%
1211	67350	Equip Teaching-Intermediate Music	2,056	5,500	5,500	0	0%
1212	67350	Equip Teaching-Intermediate Phys Ed	0	0	0	0	0%
1228	67350	Equip Teaching-Intermediate Grade 3	0	0	0	0	0%
1229	67350	Equip Teaching-Intermediate Grade 4	0	0	0	0	0%

BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL 2008-2009	BUDGET 2009-2010	BUDGET 2010-2011	DIFF FY10 - FY11	% Change
1230	67350	Equip Teaching-Intermediate Grade 5	0	0	0	0	0%
1231	67350	Equip Teaching-Intermediate Grade 6	0	0	0	0	0%
1303	67350	Equip Teaching-Sped Loc Wide	1,654	9,400	6,000	(3,400)	-36%
1404	67350	Equip Teaching-Nurse	0	0	2,500	2,500	0%
1409	67350	Equip Teaching-DW Math	408	0	0	0	0%
1410	67350	Equip Teaching-DW Media Center	4,000	5,000	5,000	0	0%
1434	67350	Equip Teaching-DW Science	0	0	0	0	0%
	735	TOTAL EQUIPMENT TEACHING	10,059	20,450	22,100	1,650	8%
1303	67400	Equip Building-Sped Loc Wide	0	0	0	0	0%
1402	67400	Equip Building-DW School Oper	6,044	5,350	4,600	(750)	-14%
	740	TOTAL EQUIPMENT BUILDING	6,044	5,350	4,600	(750)	-14%
1101	67450	Furniture-Primary Admin`	0	0	2,000	2,000	0%
1103	67450	Furniture-Primary Loc Wide	0	3,000	0	(3,000)	-100%
1105	67450	Furniture-Primary Art	0	0	0	0	0%
1107	67450	Furniture-Primary Kindergarten	266	2,500	2,800	300	12%
1111	67450	Furniture-Primary Music	0	0	0	0	0%
1112	67450	Furniture-Primary Phys Ed	0	250	2,500	2,250	900%
1126	67450	Furniture-Primary Grade One	0	1,300	0	(1,300)	-100%
1127	67450	Furniture-Primary Grade Two	0	0	0	0	0%
1201	67450	Furniture-Intermediate Admin	0	0	0	0	0%
1203	67450	Furniture-Intermediate Loc Wide	2,189	0	0	0	0%
1228	67450	Furniture-Intermediate Grade Three	0	0	0	0	0%
1229	67450	Furniture-Intermediate Grade Four	0	0	0	0	0%
1230	67450	Furniture-Intermediate Grade Five	0	0	0	0	0%
1231	67450	Furniture-Intermediate Grade Six	0	6,000	6,000	0	0%
1303	67450	Furniture-Sped Loc Wide	0	0	0	0	0%
1313	67450	Furniture-Sped Pre-School	0	0	0	0	0%
1408	67450	Furniture-DW Language Arts	0	0	0	0	0%
1409	67450	Furniture-DW Math	0	230	0	(230)	-100%
1410	67450	Furniture-DW Media Center	0	600	600	0	0%
1434	67450	Furniture-DW Science	0	400	400	0	0%
	745	TOTAL FURNITURE	2,455	14,280	14,300	20	0%
1101	68100	Dues, Fees & Member-Primary Admin	594	600	600	0	0%
1201	68100	Dues, Fees & Member-Intermediate Adm	104	600	600	0	0%
1203	68100	Dues, Fees & Member-Interm.Loc Wd	0	100	100	0	0%
1205	68100	Dues, Fees & Member-Art	0	240	240	0	0%
1211	68100	Dues, Fees & Member-Music	1,388	1,500	1,500	0	0%
1212	68100	Dues, Fees & Member-Phys Ed	0	300	300	0	0%
1303	68100	Dues, Fees & Member-Sped	675	1,200	880	(320)	-27%
1401	68100	Dues, Fees & Member-DW Admin	18,433	16,920	17,300	380	2%
1404	68100	Dues, Fees & Member-DW Nurse	208	200	180	(20)	-10%
1408	68100	Dues, Fees & Member-Lang Arts	0	70	0	(70)	-100%
1409	68100	Dues, Fees & Member-DW Math	195	550	600	50	9%
1410	68100	Dues, Fees & Member-Media Cntr	644	885	885	0	0%
1418	68100	Dues, Fees & Member-Technology	0	200	200	0	0%
1419	68100	Dues, Fees & Member-Curriculum	0	220	100	(120)	-55%
1423	68100	Dues, Fees & Member-Board Ed	521	1,150	800	(350)	-30%
1434	68100	Dues, Fees & Member-Science	0	100	100	0	0%
	810	TOTAL DUES & FEES	22,762	24,835	24,385	(450)	-2%

BUDGET DETAIL

Account	OBJ	DESCRIPTION	<u>ACTUAL</u> 2008-2009	<u>BUDGET</u> 2009-2010	<u>BUDGET</u> 2010-2011	<u>DIFF</u> FY10 - FY11	<u>%</u> Change		
1401	68250	825	TOTAL UNEMPLOYMENT		23,693	9,300	13,025	3,725	40%
1101	69000		Misc Expenses-Primary Admin	0			0	0%	
1201	69000		Misc Expenses-Intermediate Admin	0			0	0%	
1401	69000		Misc Expenses-DW Admin	1,090	1,400	1,400	0	0%	
1403	69000		Cafeteria Subsidy	23,000	14,000	0	(14,000)	-100%	
1423	69000		Food	4,680	3,800	3,800	0	0%	
1401	69001		Ezra Nurse	34,039	35,230	30,287	(4,943)	-14%	
	900		TOTAL MISC EXPENDITURES	62,809	54,430	35,487	(18,943)	-35%	
GRAND TOTALS			11,483,672	11,891,711	12,127,187	235,476	1.98%		