

Woodbridge Board of Education BOE  
Finance Committee Meeting  
Monday, December 12, 2011 7:00 PM

BOE Finance Committee Meeting November 9,  
2009 7:00 PM District Office Conference Room  
40 Beecher Road - South

## **Agenda**

- I. **Call to Order**
- II. **Items for Discussion**
  - A. Monthly Summary Financial Report through November 30, 2011
  - B. Monthly Detail Financial Report through November 30, 2011
  - C. Combining Financial Statements through November 30, 2011
  - D. Five-Year Budget Forecast
- III. **2012/13 Budget**
- IV. **Adjourn**

**WOODBIDGE BOARD OF EDUCATION  
MONTHLY SUMMARY FINANCIAL REPORT  
For 5 Months Ended November 30, 2011**

OBJ #	DESCRIPTION	Adopted Annual Budget w/Transfers	Monthly Budget	Monthly Actual	\$ Variance (Over) Under	Year To Date Budget	Year To Date Actual	Year To Date \$ Variance (Over)Under
100	TOTAL SALARIES	7,221,944	577,582	562,430	15,151	2,459,263	2,411,110	48,153
200	TOTAL BENEFITS	2,579,599	196,829	201,358	(4,529)	1,105,470	1,128,004	(22,534)
300	TOTAL PROFESSIONAL SERVICES	347,946	17,452	30,579	(13,127)	155,591	170,653	(15,063)
400	TOTAL PROPERTY SERVICES	595,552	58,282	61,453	(3,170)	209,242	160,159	49,084
500	TOTAL OTHER PURCHASED SERVICES	1,200,250	93,399	95,987	(2,588)	529,286	479,888	49,398
600	TOTAL SUPPLIES & MATERIALS	303,567	21,499	12,725	8,773	145,539	112,133	33,406
700	TOTAL PROPERTY	33,000	2,821	1,465	1,356	13,251	4,233	9,018
800	TOTAL DUES AND FEES	62,082	2,264	2,218	46	39,234	16,585	22,650
	<b>TOTAL ADOPTED BUDGET</b>	<b>12,343,940</b>	<b>970,128</b>	<b>968,215</b>	<b>1,913</b>	<b>4,656,877</b>	<b>4,482,766</b>	<b>174,111</b>

**COMMENTS**

1. Savings realized from staffing changes and retirements \$48,153.
2. Health Insurance cost share reimbursements not yet received (\$22,534).
3. Substitutes (\$4,004), OT/PT Consultant Services timing (\$15,954), Legal fees timing \$2,807, Professional development timing \$2,068.
4. Electricity & Water savings \$5,458, timing \$37,176, Service contracts incl. custodial service (\$28,042), Repairs timing \$11,046, Leases & Rentals timing \$13,042; Heating oil timing \$10,404.
5. Pupil transportation (\$3,642); Liab. Ins. savings \$4,085, Ins. w/comp timing \$6,457, Interns savings \$7,829, Tuition timing \$23,577; Tuition savings (Wintergreen) \$11,092
6. Instructional supplies timing (\$5,586); computer sftwre timing \$16,653 custodial supplies timing \$5,767; Books & A/V timing \$9,743 Subscriptions timing \$1,907, Testing timing \$4,922.
7. Computer Hardware & Equipment timing \$9,018
8. Unemployment timing (\$1,378); Other fees timing \$24,028

**SPECIAL EDUCATION BREAKOUT**

OBJ #	DESCRIPTION	Adopted Annual Budget	Monthly Budget	Monthly Actual	\$ Variance (Over) Under	Year To Date Budget	Year To Date Actual	Year To Date Variance (Over)Under
390	OT/PT SERVICES	18,000	1,800	6,140	(4,340)	9,000	6,140	2,860
3901	CONSULTANTS	37,500	3,750	19,118	(15,368)	18,750	19,118	(368)
510	TRANSPORTATION	128,300	12,830	4,245	8,585	38,490	32,869	5,621
560	TUITION	142,000	14,200	56,447	(42,247)	71,000	72,848	(1,848)
		<b>325,800</b>	<b>32,580</b>	<b>85,950</b>	<b>(53,370)</b>	<b>137,240</b>	<b>130,975</b>	<b>6,265</b>

**WOODBIDGE BOARD OF EDUCATION  
MONTHLY DETAIL FINANCIAL REPORT**

For 5 Months Ended: November 30, 2011

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	613,200		262,939	338,649	98%	11,612		11,612
120	Teachers - Regular	4,252,008		1,385,405	2,886,453	100%	(19,851)		(19,851)
120	Teachers - Special Education	773,051		236,957	490,773	94%	45,321		45,321
1201	Psychologist	156,537		53,185	103,352	100%	0		0
1203	Counselor	37,643		11,633	26,010	100%	-		0
	<b>Sub-Total Certified Salaries</b>	<b>5,832,439</b>	<b>-</b>	<b>1,950,119</b>	<b>3,845,237</b>	<b>99%</b>	<b>37,082</b>	<b>-</b>	<b>37,082</b>
1303	Custodians	355,650		81,057	96,412	50%	178,181	95,121	83,060
140	Nurses	124,801		37,996	74,143	90%	12,662	12,662	0
150	Secretaries, Clerical	292,729		135,747	156,982	100%	-		0
160	Paraprofessionals	385,172		144,415	240,315	100%	442		442
1601	Special Education Paraprofess.	201,945		54,234	161,014	107%	(13,303)		(13,303)
190	Salaries, Miscellaneous	29,208		7,543	11,915	67%	9,750	9,750	0
	<b>Sub-Total Non-Certified Salaries</b>	<b>1,389,505</b>	<b>-</b>	<b>460,991</b>	<b>740,782</b>	<b>86%</b>	<b>187,732</b>	<b>117,532</b>	<b>70,199</b>
	<b>TOTAL SALARIES</b>	<b>7,221,944</b>	<b>-</b>	<b>2,411,110</b>	<b>4,586,019</b>	<b>97%</b>	<b>224,814</b>	<b>117,532</b>	<b>107,282</b>
1906	Retirement - Sick Pay-Out	25,000		27,013	-	108%	(2,013)	-	(2,013)
220	FICA	216,262		57,800	-	27%	158,462	158,462	0
230	Merf	130,281		61,534	-	47%	68,747	68,747	0
270	Medical Insurance	2,157,896		971,020	1,133,886	98%	52,990	41,512	11,478
280	Life Insurance	34,960		9,555	9,871	56%	15,534	3,416	12,118
2902	Other Employee Benefits	15,200		1,082	5,997	47%	8,121	8,121	0
	<b>TOTAL BENEFITS</b>	<b>2,579,599</b>	<b>-</b>	<b>1,128,004</b>	<b>1,149,754</b>	<b>88%</b>	<b>301,841</b>	<b>280,258</b>	<b>21,583</b>

**WOODBRIIDGE BOARD OF EDUCATION  
MONTHLY DETAIL FINANCIAL REPORT**

For 5 Months Ended: November 30, 2011

Object Code	Descriptions		Budget Transfers		Expended to Date	Encumbered to Date	% Used	Available Balance		Estimated Additional	Projected Year-End Balance
320	Professional Development	67,625			12,324	50,077	92%	5,224		5,224	0
330	Legal Fees	35,000			7,693	27,308	100%	-		-	0
340	Software Support	12,828			4,845	-	38%	7,983		7,983	0
350	Substitutes	28,000			12,404	-	44%	15,596		15,596	0
390/01	OT/PT/Consultant Services	55,500			19,958	27,042	85%	8,500		8,500	0
3902	Financial Audit	14,691			-	14,691	100%	-		-	0
390	Other Prof/Tech. Services	134,302			113,430	-	84%	20,872		20,872	0
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>347,946</b>	<b>-</b>		<b>170,653</b>	<b>119,118</b>	<b>83%</b>	<b>58,175</b>		<b>58,175</b>	<b>0</b>
410/01	Utilities - Electric and Water	253,511			62,996	185,057	98%	5,458		-	5,458
420	Heating Oil	151,673			13,181	138,492	100%	-		-	0
430	Repairs and Maintenance	39,898			5,551	15,208	52%	19,139		19,139	0
450	Leases and Rentals	49,430			9,950	39,480	100%	-		-	0
4501	Building Improvements	28,500			11,629	50,254	217%	(33,383)		16,617	(50,000)
490	Other Purchased Services	22,000			7,751	14,085	99%	164		-	164
4901	Service Contracts	50,540			49,100	36,506	169%	(35,065)		-	(35,065)
	<b>TOTAL PROPERTY SERVICES</b>	<b>595,552</b>	<b>-</b>		<b>160,159</b>	<b>479,081</b>	<b>107%</b>	<b>(43,688)</b>		<b>35,755</b>	<b>(79,443)</b>
510	Pupil Transportation-Regular	434,349			168,712	244,886	95%	20,751		14,529	6,222
510	Pupil Transportation-Spec. Educ.	115,000			40,733	88,061	112%	(13,794)		-	(13,794)
520	Insurance-General Liability	89,926			85,841	-	95%	4,085		-	4,085
5201	Worker's Compensation	95,784			89,377	-	93%	6,407		6,407	0
530	Telephone Services	18,554			4,953	12,344	93%	1,257		-	1,257
535	Internet	12,100			1,179	699	16%	10,222		10,222	0
537	Postage	5,500			315	-	6%	5,185		5,185	0
540	Advertising	2,800			320	9,370	346%	(6,890)		-	(6,890)
550	Interns	127,710			34,741	78,259	88%	14,710		5,850	8,860
560	Tuition	282,102			53,339	213,344	95%	15,419		4,327	11,092
590	Other Purchased Services	16,425			378	-	2%	16,047		16,047	0
	<b>TOTAL OTHER PURCH SERVICES</b>	<b>1,200,250</b>	<b>-</b>		<b>479,888</b>	<b>646,963</b>	<b>94%</b>	<b>73,398</b>		<b>62,567</b>	<b>10,832</b>

**WOODBRIAGE BOARD OF EDUCATION  
MONTHLY DETAIL FINANCIAL REPORT**

For 5 Months Ended: November 30, 2011

Object Code	Descriptions	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	146,700	66,711	24,700	62%	55,289	55,289	0
620	Computer Software	53,580	21,392	1,500	43%	30,688	30,688	0
625	Supplies Nurses	1,800	-	-	0%	1,800	1,800	0
630	Supplies Custodial	45,792	13,313	23,030	79%	9,450	9,450	0
635	Supplies Office	12,000	3,438	1,685	43%	6,877	6,877	0
640	Books and Audio Visual	16,000	569	10,000	66%	5,432	5,432	0
645	Subscriptions	13,995	3,031	224	23%	10,740	10,740	0
650	Testing	10,000	3,600	70	37%	6,330	6,330	0
690	Misc. Supplies	3,700	80	-	2%	3,620	3,620	0
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>303,567</b>	<b>112,133</b>	<b>61,208</b>	<b>57%</b>	<b>130,225</b>	<b>130,225</b>	<b>0</b>
730	Equipment - Office	-	-	-	0%	-	-	0
732	Computer Hardware	10,600	1,120	-	0%	9,480	9,480	0
735	Equipment - Teaching	15,550	1,078	1,558	17%	12,915	12,915	0
740	Equipment - Building	4,600	1,898	-	41%	2,702	2,702	0
745	Furniture	2,250	138	-	6%	2,112	2,112	0
	<b>TOTAL PROPERTY</b>	<b>33,000</b>	<b>4,233</b>	<b>1,558</b>	<b>18%</b>	<b>27,209</b>	<b>27,209</b>	<b>0</b>
810	Dues and Fees	20,151	9,944	3,059	65%	7,149	7,149	0
825	Unemployment	5,835	3,809	2,026	100%	-	-	0
900	Other Fees	36,096	2,832	549	9%	32,715	32,715	0
	<b>TOTAL DUES AND FEES</b>	<b>62,082</b>	<b>16,585</b>	<b>5,634</b>	<b>36%</b>	<b>39,864</b>	<b>39,864</b>	<b>0</b>
		-	-	-				
	<b>TOTAL ADOPTED BUDGET</b>	<b>12,343,940</b>	<b>4,482,766</b>	<b>7,049,335</b>	<b>93%</b>	<b>811,839</b>	<b>751,585</b>	<b>60,254</b>

Woodbridge Board of Education  
Expenditures by Object  
Financial Analysis  
For Fiscal Year 2011 - 2012

November 2011

**OBJECTS 110-120 – CERTIFIED STAFF**

The projected surplus reflects savings realized from staff retirements and the interim principal vacancy savings.

**OBJECT 1303 – CUSTODIANS**

We are projecting a surplus as a result of staffing changes and the use of a service contractor to aide in the building cleaning.

**OBJECT 1601 – TEACHER ASSISTANTS**

We are currently projecting a deficit in this account due to increased level of services, which occurred after the budget submission, obligated under the special needs students' IEP

**OBJECT 1906 Retirement-Sick Pay-Out**

We are projecting a deficit in this account due to contractual payouts connected with a retirement announcement after the budget submission.

**OBJECT 270– MEDICAL INSURANCE**

The projected surplus is a result of favorable premium renewal rates.

**OBJECT 280– LIFE INSURANCE**

The projected surplus is a result of favorable premium renewal rates.

**OBJECT 410 – UTILITIES ELECTRIC AND WATER**

The projected surplus is a result of anticipated savings on consumption.

**OBJECT 4501 – BUILDING IMPROVEMENTS**

The projected deficit is a result of an encumbrance for partial costs of replacing the North Playground.

**OBJECT 4901 – SERVICE CONTRACTS**

The projected deficit is the result of using a service contractor for custodial services. The anticipated surplus in custodial salaries and benefits is greater than the anticipated deficit in this account.

**OBJECT 510 PUPIL TRANSPORTATION**

The net deficit is due to student outplacement transportation arrangements.

**OBJECT 520 INSURANCE GENERAL LIABILITY**

The projected savings is a result of favorable premium renewal.

**OBJECT 530 – TELEPHONE SERVICES**

The projected savings is a result of anticipated savings based on year to date trends.

**OBJECT 540 – Advertising**

The projected deficit is a result of consultant services related to the upcoming Principal search.

**OBJECT 550 – INTERNS**

The projected savings is the result of a vacancy during the fall semester.

**OBJECT 560 – TUITION**

The projected surplus is the result of favorable Wintergreen Magnet School tuition rates.



Woodbridge Board of Education  
 Combining Statement of Revenues & Expenditures  
 for the 5 Months Ended 11/30/11 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
<b>Revenues:</b>							
Charges for services	\$ 319,817	\$ 73,205	\$ 147,754	\$ 8,022	\$ 88,676	\$ 2,160	\$ -
Intergovernmental	11,489	11,489					
Donations	-						
Other income	6	6					
Additions	-						-
<b>Total revenues/additions</b>	<b>331,312</b>	<b>84,700</b>	<b>147,754</b>	<b>8,022</b>	<b>88,676</b>	<b>2,160</b>	<b>-</b>
<b>Expenditures:</b>							
Wages, FICA, MERF	207,047	31,469	101,877		73,701		
Medical Insurance	-	-					
Cost of food sold	32,961	32,961					
Equipment	449	449					
Other Expenses	48,546	6,217	22,935	7,418	7,794	4,182	
Deductions	20,000	-	20,000				
<b>Total expenditures/deductions</b>	<b>309,003</b>	<b>71,096</b>	<b>144,812</b>	<b>7,418</b>	<b>81,495</b>	<b>4,182</b>	<b>\$ -</b>
Excess (deficiency) of revenues over expenditures before operating transfer in	22,309	13,604	2,942	604	7,181	(2,022)	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	22,309	13,604	2,942	604	7,181	(2,022)	
<b>Fund Balance, ending</b>	<b>\$ 151,001</b>	<b>\$ 56,616</b>	<b>\$ 60,085</b>	<b>\$ 4,295</b>	<b>\$ 14,372</b>	<b>\$ 15,633</b>	

## Five Year Budget Forecast

		Actual 2009-2010	Actual 2010-2011	Budget 2011-2012	Projected 2012-2013	Projected 2013-2014	Projected 2014-2015	Projected 2015-2016
<b>Enrollment (1)</b>								
	Beecher School	726	723	736	730	713	703	685
	Total	726	723	736	730	713	703	685
<b>Teacher FTE (2)</b>								
	Regular Teach. Staff	39.0	39.0	39.0	39.0	38.0	37.0	36.0
	Total	39.0	39.0	39.0	39.0	38.0	37.0	36.0
	All Other Certified Staff	21.2	23.0	21.5	21.5	21.5	21.5	21.5
	Total	60.2	62.0	60.5	60.5	59.5	58.5	57.5
	SPED Teachers	10.0	10.0	9.0	9.0	9.0	9.0	9.0
	School Based Administrators (*)	2.0	2.0	2.0	2.0	2.0	2.0	2.0
	(*) Reflects Co-Principal model through 2011-2012, then Principal and Asst. Principal model thereafter							
<b>Student:Teacher Ratio (3)</b>								
	Classroom Teach/Student	18.62	18.54	18.87	18.72	18.76	19.00	19.03
	School Based Administrators /Student	363	362	368	365	357	352	343
	Enrollment Changes (based on Oct. 1 <sup>st</sup> census)	0.0%	-0.4%	2.5%	-0.8%	-2.3%	-1.4%	-2.6%
	Health Ins Inflation	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
	Soc. Sec. Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
	Social Security	7.65%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
	MERF	10.00%	10.00%	11.00%	11.50%	12.00%	12.50%	13.00%
	Life Insurance	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
	Retirement Benefit	38,903	53,013	25,000	25,750	26,523	27,318	28,138
	30 days @ Top Scale	6,275	13,968	4,032	4,153	4,278	4,406	4,538
	Utilities/SqFt	\$2.76	\$3.14	\$3.32	\$3.66	\$3.93	\$4.22	\$4.53
	Maint Services	\$1.31	\$1.18	\$1.40	\$1.69	\$1.79	\$1.84	\$1.89
	Utility Cost Inflation	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
	Supplies per Student	\$420	\$433	\$339	\$446	\$349	\$459	\$360
	Other Ins Inflation (5)	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	CPI	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Trans. Run Rates	45,200	47,953	49,391	50,873	52,399	53,971	55,590
	Buses (6 Reg. & 2 Mid)	7	7	7	7	7	7	7
		316,400	335,669	345,739	356,111	366,794	377,798	389,132
		Actual 2009-2010	Actual 2010-2011	Budget 2011-2012	Projected 2012-2013	Projected 2013-2014	Projected 2014-2015	Projected 2015-2016
<b>COST INCREASE/DECREASE</b>		\$11,817,185	\$11,816,164	\$12,343,940	\$12,818,933	\$13,474,520	\$14,206,054	\$14,965,489
<b>Percentage Increase/Decrease</b>		3.2%	0.0%	4.5%	3.8%	5.1%	5.4%	5.3%

**NOTES:**

1. This model has taken into consideration the school districts five year projections of student enrollment and classroom configurations with accompanying staff needs. The 2012-2013 projections show 730 enrollment, however as of 12/7/2011 actual enrollment is 740.
2. This projection demonstrates that due to fixed cost increases, the rate of inflation, and other economic variables, a decreased school enrollment will not necessarily produce a decrease in annual budgets. Costs do not behave in that way.

BEECHER ROAD SCHOOL  
WOODBRIDGE BOARD OF EDUCATION  
JULY 1, 2012—JUNE 30, 2013



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## Budgetary Overview

The 2012/13 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 Strategic Plan that seeks to continue the process of transforming Beecher Road School into a new century model of education. While the budget proposal is designed to maintain the quality of education at Beecher Road School, it is also balanced with concern for economic realities confronting the taxpayers of Woodbridge. For that reason, the Superintendent and the administrative team implemented a zero based approach to all aspects of budgetary planning, including physical and human resources. All accounts were examined thoroughly and further reduced where possible. Every staffing position was analyzed from a value added prospective. After a comprehensive study, the Superintendent and the administrative team concluded that no staff positions or new initiatives should be added during these difficult economic times. They also concluded that no current staff positions could be given up without negatively affecting the integrity of the educational program. Over the past seven (7) budget cycles 9.5 staff positions have been cut. Therefore, any additional cuts will result in a reduction to the breath of program offerings that are necessary ingredients of a high performing school. The administration monitors enrollment on a monthly basis. As of December 2, 2011, the enrollment at BRS was 13 students higher than last year with more students in the pipe line. At this point in time, the data seems to indicate that there will not be a decline in population for the 2012/13 year. Full funding of this budget proposal in its totality is necessary to maintain the excellence of the educational program that exists at Beecher Road School.

The budget for 2012/13 is built around the following assumptions:

- ❖ The 2012/13 budget was developed with sensitivity to the tough economic challenges that exist today. A zero based approach was used. Many budget accounts were reduced, and no new positions or initiatives were added.
- ❖ Approximately 92% of increase is contractual.
- ❖ The budget cannot be reduced further without impacting negatively on the educational quality at BRS. There are four compelling arguments that support this statement: (1) contractual obligations must be met including salary increases, health benefits and coverage of every classroom teacher for 5 hours a week; (2) federal and state mandates must be met, many of which require out of class room support positions; (3) any further reduction in budget will impact negatively on the breath of offerings necessary for a transformational model of education; and/or (4) a reduction in budget may alter class sizes unfavorably negatively impacting the school's ability to focus on a more individualized approach to learning --- the hallmark of a high performing school.
- ❖ Class size contributes to improved student academic performance as well as the social and emotional development of children. Beecher Road School continues to follow the national trend of guaranteeing that every child will learn. This approach is based on tracking the individual learning pathway of each child, which requires more individual and small group teaching. Teachers are being asked to do more than ever before. This pedagogical shift requires reasonable class sizes such as those proposed in the School Board approved Class Size Task Force Guidelines. Reducing the budget further may result in larger than desired class sizes, which would in turn impact on student learning. Our belief is that implementation of the five-year class size projection plan, as presented in the budget packet, will result in long-term cost savings, while maintaining the quality of the educational program.
- ❖ The budget reflects a zero based approach to staffing. After extensive analysis, we can state unequivocally that each position funded in this budget is essential to maintain BRS as a high performing school. There are no expendable staff positions. Furthermore, there are embedded contractual staffing costs such as the number of specialists needed to provide five 1-hour planning team sessions for classroom teachers on every grade level.
- ❖ Mandated transportation costs constitute nearly 5% of the budget and nearly 10% of the increase.
- ❖ The World Language program has been laboriously developed as a model for elementary schools. The program is based on a proficiency model that promotes student fluency with the intent that students will leave high school proficient in a 2<sup>nd</sup> language. There is hard data to show the positive effect of BRS's K-6 World Language program. Therefore, reducing World Language staff is not an option for a transformational model of education.
- ❖ The budget will continue to support district priorities, including: (1) development and implementation of updated curricula; (2) support for and enhancement of a balanced literacy model; and, (3) imbedded professional development and support for core curriculum areas; and, (4) continued implementation of a 3-year school board and state approved technology plan.
- ❖ All current collective bargaining agreements, or employee contract wage adjustments, have been budgeted and costs for current contract negotiations have been projected.

- ❖ The budget continues to support the use of interns to provide greater continuity in instruction as well as cost savings.
- ❖ The budget attempts to deal with the challenges of increasing health insurance costs in a fiscally responsible way 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 Town'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 and sent to the Town 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.
- ❖ One quarter (25%) of the district's total grant revenue has been eliminated over the past two (2) years.
- ❖ Approximately 9.5 staff positions have been eliminated over the past seven (7) budget cycles.
- ❖ Based on a constant monitoring of monthly registers, the district does not project a decline of student enrollment for the 2012/13 school year.
- ❖ The proposed budget, in comparison with the 2012/13 budget, indicates an increase of 3.8%.

**Additional Information:**

Fiscal year 2010/11 was a favorable year for the district financially. Pro-active management interventions resulted in several cost saving measures that produced a surplus. The surplus emanated mainly from 2 areas: (1) savings from early retirement incentives and staffing decisions; and, (2) savings from a restructured custodial model. These areas of cost savings allowed the district, with support from the Boards of Education, Selectmen and Finance, to purchase \$129,129 in technology equipment that had previously been requested in the capital budget, absorb \$90,569 in unanticipated Special Education costs, and still return \$73,417 to the Town. Those savings are not guaranteed each year. Anticipated retirements are largely unknown at the time of budget preparation; custodial savings are no longer available because of a Board of Labor litigation settlement. Because the district uses a zero based budget approach, the school district budgets for known costs and does not assume savings from events that are not certain to occur.

In preparing the district's budget proposal, we have compared this year's budget with last year's adopted budget. This process allows for comparison of the 2 main figures that have a direct impact on the Town's mill rate. The mill rate is an indicator of any change in taxes that there might be.

As mentioned, last year's actual budget was a result of several factors. Those factors included: (1) custodial savings held in abeyance because of pending litigation; and, (2) staffing cost savings realized from managerial interventions, based on pro-active management of a carefully developed staffing grid, and savings from implementation of early retirement offerings.

## **Budget Development Process**

- ❖ Budget Process Began in October, 2011
- ❖ “Zero Based” Approach Implemented
- ❖ Alignment with Goals and Initiatives
- ❖ Input from District/School Administration and Staff
- ❖ Board of Education Finance Committee Meeting – December 12, 2011 - Presentation of 2012-2013 Budget
- ❖ Board of Education Meeting - December 19, 2011 – Continued Discussion 2012-2013 Budget
- ❖ Budget Meeting with First Selectman, Finance Board Chair, and Finance Director, January, 2012
- ❖ Board of Selectmen/Finance Presentation, February, 2012
- ❖ Budget Hearing April, 2012
- ❖ Budget Adoption May, 2012



## 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.

	2010-2011	2011-2012	2012-2013
	<u>Actual</u>	<u>Anticipated</u>	<u>Estimated</u>
Intergovernmental Revenue			
Education Cost Sharing(ECS)	(1) 722,609	722,609	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.

	2010-2011	2011-2012	2012-2013
	<u>Actual</u>	<u>Anticipated</u>	<u>Estimated</u>
District Initiated Revenues			
Special Education-Excess Costs	53,180	45,203	42,544

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.

	2010-2011	2011-2012	2012-2013
	<u>Actual</u>	<u>Anticipated</u>	<u>Estimated</u>
Grant Revenues			
IDEA Part B, Section 611	170,212	167,412	165,570
IDEA Part B, Section 619 (Pre-K)	11,282	11,269	11,145
ARRA-IDEA Part B, Section 611	85,835	0	0
ARRA-IDEA Part B, Section 619 (Pre-K)	3,435	0	0
ARRA - Education Jobs Fund	0	20,369	0
Title I- Improving Basic Programs	40,317	40,504	40,504
Title IIA- Teachers	16,744	16,761	16,761
Title III - Language	2,197	2,197	2,197
Title IV- Safe & Drug Free Schools	0	0	0
Title V- Innovative Education Strategies	0	0	0
Primary Mental Health	24,500	24,500	24,500
Magnet School Transportation	2,600	2,600	2,340
Open Choice	32,500	32,500	29,250
Universal Service Funds	10,239	10,000	10,000
Non-Public Health	3,467	3,467	3,467
Total Grant Revenues	403,327	331,579	305,735

(1) Includes ARRA State Fiscal Stabilization Funds

## WOODBIDGE ENROLLMENT PROJECTIONS

School Year	Birth Year <sup>1</sup>	Births	K <sup>2</sup>	1	2	3	4	5	6	PreK	PK-2	3-6	Total
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	128	117	125	18	312	481	793
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
2010-11	2005	54	85	104	102	90	107	116	99	20	311	412	723
2011-12	2006	59	93	86	109	107	95	110	115	21	309	427	736
<b>Projected</b>													
2012-13	2007	59	93	96	88	113	111	97	111	21	298	432	730
2013-14	2008	47	78	96	97	91	117	114	99	21	292	421	713
2014-15	2009	46	74	80	98	101	94	120	115	21	273	430	703
2015-16	2010	52	81	76	82	101	105	97	122	21	260	425	685
2016-17	2011	59	91	83	77	85	105	108	98	21	272	396	668
2017-18	2012	56	90	94	85	80	88	108	109	21	290	385	675
2018-19	2013	58	92	92	96	88	83	90	109	21	301	370	671
2019-20	2014	58	92	94	94	99	91	85	92	21	301	367	668
2020-21	2015	59	93	95	96	98	103	93	86	21	305	380	685
2021-22	2016	59	93	96	96	100	101	106	95	21	306	402	708

<sup>1</sup> 1996 to 2009 births from the State Department of Public Health. Births in 2010 were estimated from recorded in-state births.

Births in 2011 were estimated from mid-year in-state births in 2010 and 2011. Births in 2012 to 2016 births were estimated from the

Connecticut State Data Center projections of children ages 0-4 in Woodbridge.

<sup>2</sup> Based on 5-year weighted averages of births 5- and 6- years ago and retention plus 1 child from New Haven under the Open Choice program.

Enrollment Projections  
5-Year Plan  
(Based on Dr. Prowda's Enrollment Projection Report - 10-1-11 data)

Program	2011/12				2012/13				2013/14			
	Projected Class Enrollment: 10/1/10	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	21	1	1	21	21	1	1	21	21	1	1	21
Kdg.	18,18,19,19,19	5	5	93	18,18,19,19,19	5	5	93	15,15,16,16,16	5	5	78
Grade 1	17,17,17,17,*18	5	5	86	19,19,19,19,*20	5	5	96	19,19,19,19,*20	5	5	96
Grade 2	17,17,18,18,*21	6	6	109	17,17,18,18,*18	5	5	88	19,19,20,*20	5	5	97
Grade 3	17,17,17,18,18,*20	6	6	107	18,18,18,19,*21	6	6	113	18,18,18,19,*18	5	5	91
Grade 4	18,19,21,21,*16	5	5	95	18,18,18,19,19,*20	6	6	111	19,19,19,20,*21	6	6	117
Grade 5	21,21,22,23,23	5	5	110	19,19,19,20,20	5	5	97	19,19,19,19,19,19	6	6	114
Grade 6	16,18,18,21,21,21	6	6	115	18,18,18,19,19,19	6	6	111	19,20,20,20,20	5	5	99
	<b>Total BRS</b>	<b>39</b>	<b>39</b>	<b>736</b>	<b>Total BRS</b>	<b>39</b>	<b>39</b>	<b>730</b>	<b>Total BRS</b>	<b>38</b>	<b>38</b>	<b>713</b>
OOD				5	OOD			6	OOD			6
	<b>TOTAL</b>			<b>741</b>	<b>TOTAL</b>			<b>736</b>	<b>TOTAL</b>			<b>719</b>

\*Multiage

\*Multiage

\*Multiage

Program	2014/15				2015/16				2016/17			
	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	21	1	1	20	21	1	1	21	21	1	1	21
Kdg.	15,15,15,15,15	5	5	75	16,16,16,16,17	5	5	81	18,18,18,18,19	5	5	91
Grade 1	16,16,16,16,16	5	5	80	15,15,15,15,*16	5	5	76	16,16,17,17,*17	5	5	83
Grade 2	19,19,20,20,*20	5	5	98	16,16,16,17,*17	5	5	82	15,15,15,16,*16	5	5	77
Grade 3	20,20,20,20,*21	5	5	101	20,20,20,20,*21	5	5	101	17,17,17,17,*17	5	5	85
Grade 4	19,19,19,19,*18	5	5	94	21,21,21,21,*21	5	5	105	21,21,21,21,*21	5	5	105
Grade 5	20,20,20,20,20,20	5	5	120	19,19,19,20,20	5	5	97	21,21,22,22,22	5	5	108
Grade 6	19,19,19,19,19,20	6	6	115	20,20,20,20,21,21	6	6	122	19,19,20,20,20	5	5	98
	<b>Total BRS</b>	<b>37</b>	<b>37</b>	<b>703</b>	<b>Total BRS</b>	<b>37</b>	<b>37</b>	<b>685</b>	<b>Total BRS</b>	<b>36</b>	<b>36</b>	<b>668</b>
OOD				6	OOD			6	OOD			4
	<b>TOTAL</b>			<b>709</b>	<b>TOTAL</b>			<b>691</b>	<b>TOTAL</b>			<b>672</b>

\*Multiage

\*Multiage

\*Multiage

Possibly add a pre-school class.

Possibly add an additional pre-school class.

GS: 11-15-11

# PERSONNEL SUMMARY

Personnel	Actual Staff 2010-2011	Actual Staff 2011-2012	Proposed Staff 2012-2013	Changes 2012-2013
<b>Administrators</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	
<b>Certified Teachers Total FTE</b>	<b>72.0</b>	<b>70.5</b>	<b>70.5</b>	<b>0.0</b>
* Classroom Teachers(Including Pre-K)	39.0	39.0	39.0	
*Art	2.0	1.5	1.5	
*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 / ESL	4.0	4.0	4.0	
*Math	2.0	2.0	2.0	
*Technology / Library Media	4.0	4.0	4.0	
*Science	1.0	1.0	1.0	
*Special Education Teachers	10.0	9.0	9.0	
*Pupil Personnel Services	2.5	2.5	2.5	
<b>Instructional Support</b>	<b>29.6</b>	<b>28.6</b>	<b>27.6</b>	<b>(1.0)</b>
*Regular Ed Teacher Assistants	16.6	14.6	14.6	
*SPED Teacher Assistants	13.0	14.0	13.0	
<b>Operational Support</b>	<b>19.0</b>	<b>18.5</b>	<b>18.5</b>	<b>0.0</b>
*Nurses	2.5	2.5	2.5	
*Secretarial & Clerical(District/School)	7.5	7.0	7.0	
*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, 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 2011 - 2012 EXPERIENCE GRID

STEP	Bachelors	Masters or MA + 15	6th Year or 6th + 15	PHD or ED	TOTAL FTE'S
1					0
2		1			1
3		3			3
4	1	3			4
5		1			1
6	1		1		2
7		3			3
8		1	2		3
9		1			1
10		3	2		5
11		2	2	0.5	4.5
12	1	2			3
13					0
14		6	4		10
15		3		1	4
16-20		6	1		7
21-25		9	2	1	12
26+		2	5		7
<b>Total FTE</b>	<b>3</b>	<b>46</b>	<b>19</b>	<b>2.5</b>	<b>70.5</b>

2012 - 2013 PROJECTED  
TEACHERS EXPERIENCE GRID

STEP	Bachelors	Masters or MA + 15	6th Year or 6th + 15	PHD or ED	TOTAL FTE'S
1					0
2					0
3					0
4					0
5	1	4			5
6		1			1
7		2			2
8	1	2	1		4
9		4			4
10		2	2		4
11		1			1
12		3	2	0.5	5.5
13		1	3		4
14	1	2			3
15		5	3		8
16-20		6	3	1	10
21-25		5	1		6
26+		7	5	1	13
<b>Total FTE</b>	<b>3</b>	<b>45</b>	<b>20</b>	<b>2.5</b>	<b>70.5</b>

## Woodbridge Board of Education 2012 - 2013 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.

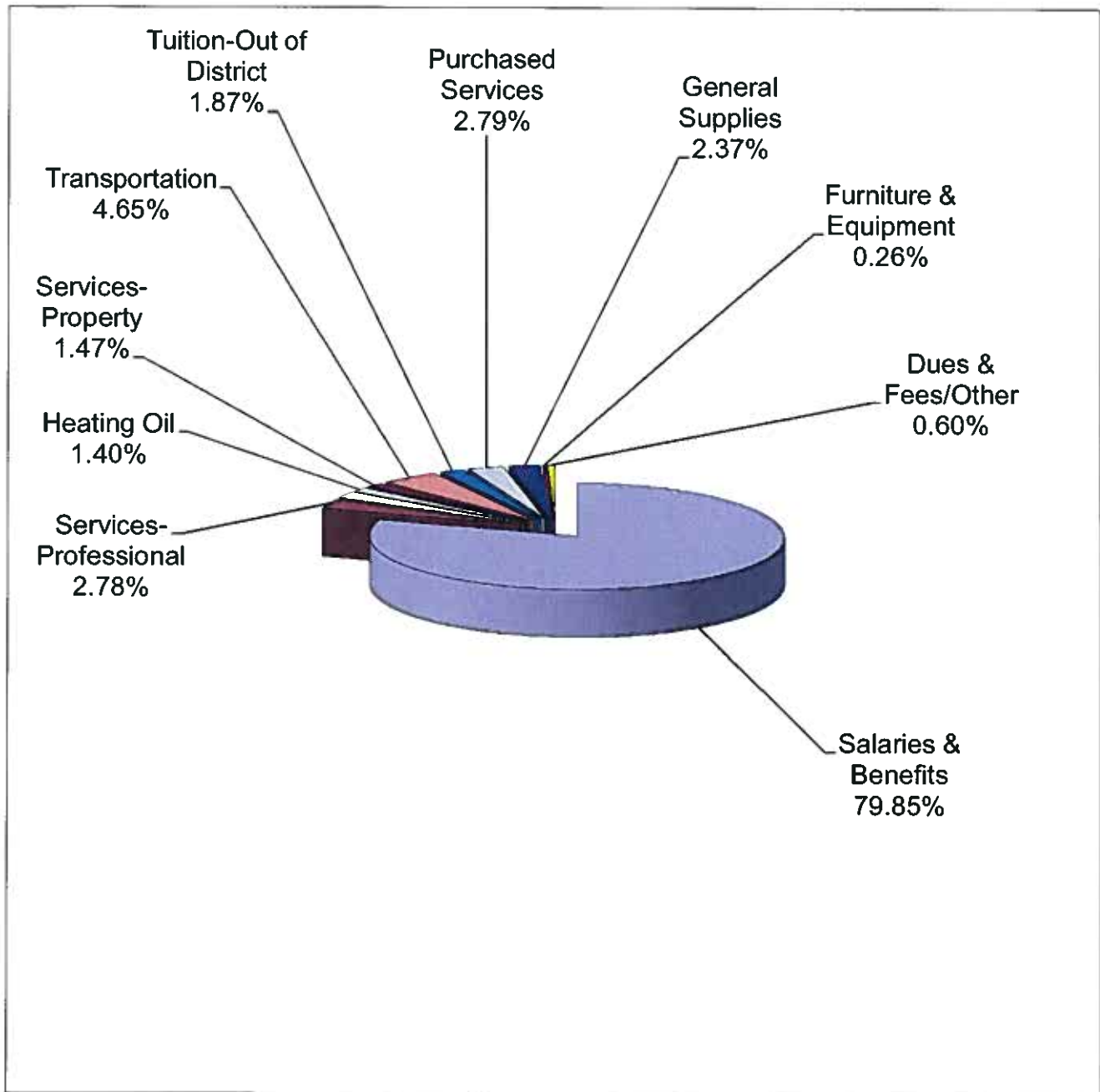
Unemployment (825): Includes payments to the State Department of Unemployment for employees no longer employed by the Woodbridge Board of Education.

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.

## BUDGET SUMMARY BY OBJECT

DESCRIPTION	2010-2011 ACTUAL	2011-2012 BUDGET	2012-2013 PROPOSED	\$ Change	% Change	% Total Budget
Certified and Administrative	\$5,529,401	\$5,832,439	\$6,120,771	\$288,332	5%	48%
Teacher Assistants	655,450	587,117	595,292	\$8,175	1%	5%
Administrative Assistant/Clerical	307,944	292,729	305,965	\$13,236	5%	2%
Custodial	176,388	355,650	360,365	\$4,715	1%	3%
Salaries Other	185,502	179,009	157,489	(\$21,519)	-12%	1%
<b>SUBTOTAL SALARIES</b>	<b>6,854,686</b>	<b>7,246,944</b>	<b>7,539,882</b>	<b>\$292,938</b>	<b>4%</b>	<b>59%</b>
Benefits	2,239,729	2,554,599	2,695,237	\$140,638	6%	21%
<b>SUBTOTAL SALARIES &amp; BENEFITS</b>	<b>9,094,415</b>	<b>9,801,543</b>	<b>10,235,119</b>	<b>\$433,576</b>	<b>4.42%</b>	<b>80%</b>
Services-Professional/Technical	373,314	347,946	356,083	\$8,137	2%	3%
Utilities	235,061	253,511	253,660	\$149	0%	2%
Heating Oil	119,877	151,673	179,118	\$27,445	18%	1%
Services-Property	335,509	190,368	188,166	(\$2,202)	-1%	1%
Transportation	531,591	549,349	595,397	\$46,048	8%	5%
Tuition-Out of District	222,592	282,102	239,102	(\$43,000)	-15%	2%
Purchased Services	318,878	368,799	357,475	(\$11,324)	-3%	3%
General Supplies	339,628	303,567	303,413	(\$154)	0%	2%
Furniture & Equipment	170,603	33,000	33,000	\$0	0%	0%
Dues & Fees/Other	74,697	62,082	77,466	\$15,384	25%	1%
<b>TOTALS</b>	<b>\$11,816,164</b>	<b>\$12,343,940</b>	<b>\$12,817,998</b>	<b>\$474,059</b>	<b>3.84%</b>	<b>100.00%</b>

## EXPENDITURES BY OBJECT



Salaries & Benefits	10,235,119	80%
Services-Professional	356,083	3%
Utilities	253,660	2%
Heating Oil	179,118	1%
Services-Property	188,166	1%
Transportation	595,397	5%
Tuition-Out of District	239,102	2%
Purchased Services	357,475	3%
General Supplies	303,413	2%
Furniture & Equipment	33,000	0%
Dues & Fees/Other	77,466	1%
<b>Total Budget</b>	<b><u>12,817,998</u></b>	<b>100%</b>

# Object Narratives

## Salaries 110-190

Amount due to contractual agreements	\$ 7,501,782
Curriculum Writing	\$ 19,000
Stipends/After School Learning Initiatives	<u>\$ 19,100</u>
<b>Total Salary Request</b>	<b>\$ 7,539,882</b>

## Benefits 220-290

220 - FICA	\$ 232,956
230 - MERF	\$ 145,740
270 - Medical Insurance (Proj. 5% premium increase)	\$2,266,380
280 - Life Insurance	\$ 34,960
290 - Other Benefits	<u>\$ 15,200</u>
<b>Total Benefits</b>	<b>\$2,554,599</b>

## Services Prof & Tech 320-390

<b>320 - Professional Development</b>	<b>\$ 66,800</b>
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

<b>410 – Utilities</b>	
Electricity	\$ 240,574
Water & Sewer	<u>\$ 13,086</u>
<b>Total Utilities</b>	<b>\$ 253,660</b>
<b>420 – Heating Oil</b>	
Oil pricing at \$3.10 per gallon	<b>\$ 179,118</b>
<b>450 - Building Improvements</b>	<b>\$ 21,100</b>
Includes painting, grounds work, and misc. items.	

## Services-Purchased other 510-590

<b>510 - Transportation</b>	
Contractual agreements (Net of Grants)	\$ 407,809
Diesel fuel	\$ 51,188
Special Education transportation	<u>\$ 136,400</u>
<b>Total Transportation</b>	<b>\$ 595,397</b>
<b>560 - Tuition</b>	
Tuition mandated for out placed students currently identified	\$ 220,000
Wintergreen student tuition	<u>\$ 19,102</u>
<b>Total Tuition</b>	<b>\$ 239,102</b>

## BUDGET BY OBJECT

Description	Obj#	ACTUAL 2010-2011	BUDGET 2011-2012	PROPOSED 2012-2013	\$ Change Budget - Prop.	% Change
<b>Salaries:</b>						
Salaries Admin	110	599,323	613,200	616,929	3,729	0.6%
Salaries Teachers	120	4,930,078	5,219,239	5,503,842	284,603	5.5%
Salaries Custodian	130	176,388	355,650	360,365	4,715	1.3%
Salaries Nurses	140	115,012	124,801	129,572	4,771	3.8%
Salaries Secretaries	150	307,944	292,729	305,965	13,236	4.5%
Salaries T.A.	160	655,450	587,117	595,292	8,175	1.4%
Salaries Misc	190	70,490	54,208	27,917	(26,290)	-48.5%
	<b>Salaries Total</b>	<b>6,854,686</b>	<b>7,246,944</b>	<b>7,539,882</b>	<b>292,938</b>	<b>4.0%</b>
<b>Benefits:</b>						
FICA	220	181,384	216,262	232,956	16,694	7.7%
Merf	230	134,968	130,281	145,740	15,459	11.9%
Medical Insurance	270	1,881,865	2,157,896	2,266,380	108,484	5.0%
Life Insurance	280	32,298	34,960	34,960	0	0.0%
Other Benefits	290	9,214	15,200	15,200	0	0.0%
	<b>Benefits Total</b>	<b>2,239,729</b>	<b>2,554,599</b>	<b>2,695,237</b>	<b>140,638</b>	<b>5.5%</b>
<b>Services - Prof &amp; Tech:</b>						
Prof. Development	320	79,376	67,625	66,800	(825)	-1.2%
Legal	330	67,005	35,000	40,000	5,000	14.3%
Software Support	340	10,999	12,828	13,078	250	1.9%
Substitutes	350	26,691	28,000	28,000	0	0.0%
Other Prof. Services	390	189,243	204,493	208,205	3,712	1.8%
	<b>Services - Prof &amp; Tech Total</b>	<b>373,314</b>	<b>347,946</b>	<b>356,083</b>	<b>8,137</b>	<b>2.3%</b>
<b>Services - Property:</b>						
Utilities	410	235,061	253,511	253,660	149	0.1%
Heating Oil	420	119,877	151,673	179,118	27,445	18.1%
Repairs & Maint.	430	40,371	39,898	37,452	(2,446)	-6.1%
Leases & Rentals	445	46,571	49,430	50,654	1,224	2.5%
Building Improvements	450	45,544	28,500	21,100	(7,400)	-26.0%
Other Purch. Services	490	203,023	72,540	78,960	6,420	8.9%
	<b>Services - Property Total</b>	<b>690,446</b>	<b>595,552</b>	<b>620,944</b>	<b>25,392</b>	<b>4.3%</b>
<b>Services - Purchased Other:</b>						
Transportation	510	531,591	549,349	595,397	46,048	8.4%
Insurances Other	520	172,634	185,710	180,184	(5,526)	-3.0%
Telephone	530	15,855	18,554	16,670	(1,884)	-10.2%
Internet	535	6,187	12,100	9,436	(2,664)	-22.0%
Postage	537	4,682	5,500	5,400	(100)	-1.8%
Advertising	540	4,928	2,800	2,800	0	0.0%
Interns	550	106,526	127,710	127,710	0	0.0%
Tuition-Out of District	560	222,592	282,102	239,102	(43,000)	-15.2%
Misc Purch. Services	590	8,066	16,425	15,275	(1,150)	-7.0%
	<b>Services - Purchased Other Total</b>	<b>1,073,061</b>	<b>1,200,250</b>	<b>1,191,974</b>	<b>(8,276)</b>	<b>-0.7%</b>

## Object Narratives

### **Supplies 610-690**

#### **610 - Supplies Teaching**

**\$ 142,950**

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 2.6% from last year's budget.

#### **620 - Computer Software**

**\$ 55,671**

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).

### **Property 730-745**

#### **732 - Technology Equipment**

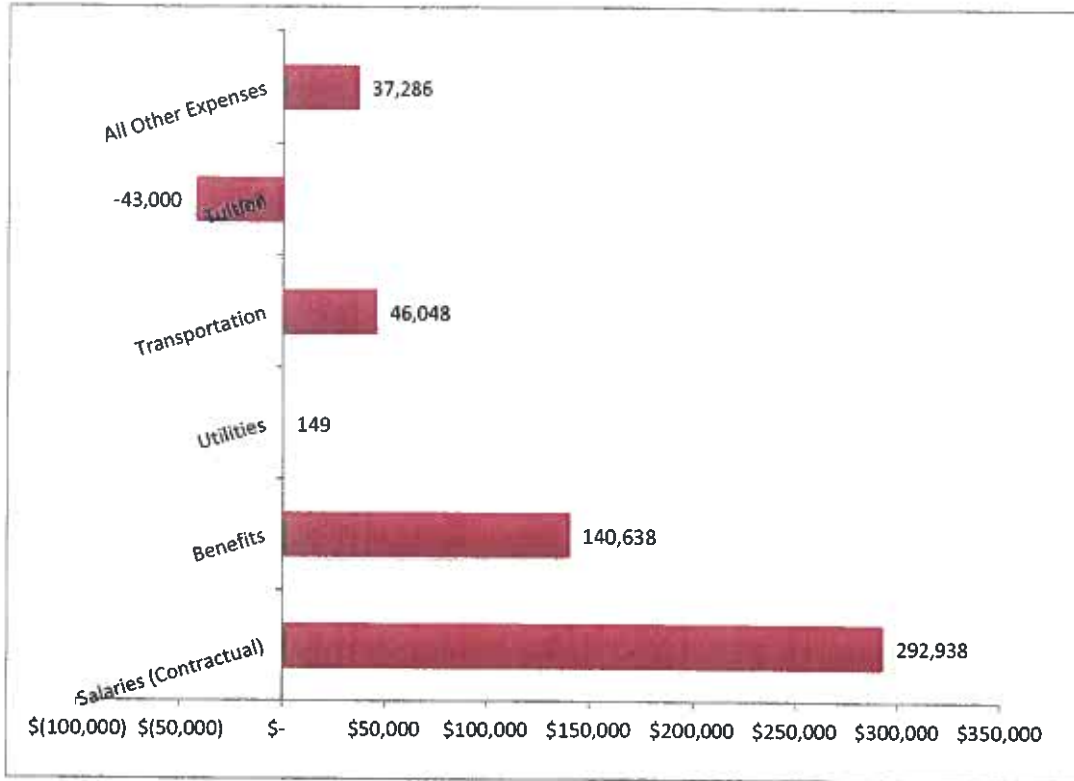
**\$ 10,600**

This line item is for wireless access points, assistive technology hardware, Universal power supplies, RAM, Desktop Switches not carried in our Capital Budget.

## BUDGET BY OBJECT

Description	Obj#	ACTUAL 2009-2010	BUDGET 2010-2011	PROPOSED 2011-2012	\$ Change Budget - Prop.	% Change
<b>Supplies:</b>						
Supplies Teaching	610	185,205	146,700	142,950	(3,750)	-2.6%
Computer Software	620	53,402	53,580	55,671	2,091	3.9%
Supplies Nurses	625	1,600	1,800	1,800	0	0.0%
Supplies Custodial	630	44,845	45,792	45,792	0	0.0%
Supplies Office	635	15,290	12,000	11,500	(500)	-4.2%
Library Books, A/V	640	21,616	16,000	18,000	2,000	12.5%
Subscriptions	645	5,752	13,995	13,900	(95)	-0.7%
Testing	650	7,888	10,000	10,000	0	0.0%
Misc Supplies	690	4,030	3,700	3,800	100	2.7%
<b>Supplies Total</b>		<b>339,628</b>	<b>303,567</b>	<b>303,413</b>	<b>(154)</b>	<b>-0.1%</b>
<b>Property:</b>						
Equipment Office	730	0	0	0	0	0.0%
Computer/Tech Equip.	732	146,069	10,600	10,600	0	0.0%
Equipment - Teaching	735	16,465	15,550	15,550	0	0.0%
Equipment - Building	740	2,274	4,600	4,600	0	0.0%
Furniture	745	5,794	2,250	2,250	0	0.0%
<b>Property Total</b>		<b>170,603</b>	<b>33,000</b>	<b>33,000</b>	<b>0</b>	<b>0.0%</b>
<b>Other Objects:</b>						
Dues, Fees & Membership	810	28,133	20,151	32,174	12,023	59.7%
Unemployment	825	17,280	5,835	12,596	6,761	115.9%
Misc Expenditures	900	29,284	36,096	32,696	(3,400)	-9.4%
<b>Other Objects Total</b>		<b>74,697</b>	<b>62,082</b>	<b>77,466</b>	<b>15,384</b>	<b>24.8%</b>
<b>TOTAL BUDGET</b>		<b>11,816,164</b>	<b>12,343,940</b>	<b>12,817,998</b>	<b>474,059</b>	<b>3.8%</b>

## DISTRIBUTION OF BUDGET INCREASES



	\$ Dollars	% Total	
Salaries (Contractual)	\$ 292,938	61.8%	91.5%
Benefits	\$ 140,638	29.7%	
Utilities	\$ 149	0.0%	
Transportation	\$ 46,048	9.7%	
Tuition	\$ (43,000)	-9.1%	
All Other Expenses	\$ 37,286	7.9%	
<b>Total Increase</b>	<b>\$ 474,059</b>	<b>100%</b>	

Increase of 3.84% over the current year budget

\*\* Salaries and Benefits account for approx. 3.51% of the increase over the current year budget, leaving 0.33% as an increase for other categories.

## BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL 2010-2011	BUDGET 2011-2012	BUDGET 2012-2013	DIFF FY12 - FY13	% Change
1101	61100	Primary Principal Salary (Pre K-2)	118,328	122,943	0	(122,943)	-100.00%
1201	61100	Intermediate Principal Salary (3-6)	118,328	122,943	0	(122,943)	-100.00%
1301	61100	Special Ed. Director Salary	103,214	107,771	113,377	5,606	5.20%
1401	61101	Superintendent Salary	159,453	159,543	162,552	3,009	1.89%
1401	61102	Business Manager Salary	100,000	100,000	101,000	1,000	1.00%
1401	61103	Principal Salary (Pre K - 6)	0	0	130,000	130,000	0.00%
1401	61104	Assistant Principal Salary (Pre K - 6)	0	0	110,000	110,000	0.00%
	110	<b>TOTAL SALARIES ADMIN</b>	<b>599,323</b>	<b>613,200</b>	<b>616,929</b>	<b>3,729</b>	<b>0.61%</b>
1105	61200	Teacher Salaries-North Art	77,040	61,560	64,614	3,054	4.96%
1107	61200	Teacher Salaries- Kinder	376,854	394,935	410,537	15,602	3.95%
1111	61200	Teacher Salaries-North Music	62,905	68,000	70,758	2,758	4.06%
1112	61200	Teacher Salaries-North Phys Ed	118,884	120,620	125,838	5,218	4.33%
1117	61200	Teacher Sal-World Lang. North	66,419	70,810	76,182	5,372	7.59%
1217	61200	Teacher Sal-World Lang. South	66,419	70,810	76,182	5,372	7.59%
1120	61200	Teacher Sal- Multi-Age	319,098	296,579	355,057	58,478	19.72%
1126	61200	Teacher Salaries-Grade 1	357,945	380,628	403,436	22,808	5.99%
1127	61200	Teacher Salaries-Grade 2	138,385	386,846	355,441	(31,405)	-8.12%
1205	61200	Teacher Salaries South Art	77,040	61,560	64,614	3,054	4.96%
1211	61200	Teacher Salaries South Music	98,853	102,503	105,906	3,403	3.32%
1212	61200	Teacher Salaries- South Phys Ed	122,125	126,849	132,221	5,372	4.23%
1228	61200	Teacher Salaries-Grade 3	287,101	303,313	320,599	17,286	5.70%
1229	61200	Teacher Salaries-Grade 4	248,013	263,353	287,162	23,809	9.04%
1230	61200	Teacher Salaries-Grade 5	292,342	314,722	347,715	32,993	10.48%
1231	61200	Teacher Salaries-Grade 6	434,181	448,168	471,914	23,746	5.30%
1303	61200	Teacher Salaries-Sped	681,044	681,518	679,539	(1,979)	-0.29%
1313	61200	Teacher Sal-Sped Pre-School	68,813	74,533	77,881	3,348	4.49%
1333	61200	Teacher Salaries-Sped Summer	19,810	17,000	20,000	3,000	17.65%
1408	61200	Teacher Sal-DW Language Arts	301,617	250,797	263,841	13,044	5.20%
1409	61200	Teacher Salaries-DW Math	106,287	96,591	133,087	36,496	37.78%
1410	61200	Teacher Salaries-DW Media Cntr	102,938	107,123	114,348	7,225	6.74%
1418	61200	Teacher Salaries-DW Technology	193,267	200,120	207,956	7,836	3.92%
1434	61200	Teacher Salaries-DW Science	85,424	87,981	90,858	2,877	3.27%
1303	61201	Psychologist Sal-Sped Loc Wide	149,727	156,537	166,595	10,058	6.43%
1403	61201	Tutor/Homebound Salary-DW	0	3,620	2,620	(1,000)	-27.62%
1419	61201	Curriculum Writing Salary	19,557	18,920	19,000	80	0.42%
1303	61202	PPT Coordinator Salary-Sped	0	0	0	0	0.00%
1303	61203	Counselor Salary-Sped	34,877	37,643	40,841	3,198	8.50%
1403	61204	Stipends	23,113	15,600	19,100	3,500	22.44%
	120	<b>TOTAL TEACHER SALARIES</b>	<b>4,930,078</b>	<b>5,219,239</b>	<b>5,503,842</b>	<b>284,603</b>	<b>5.45%</b>
1402	61303	Custodian Salaries-DW School	142,448	322,361	331,161	8,800	2.73%
1402	61305	Custodian OT Salary-DW School	33,940	33,289	29,204	(4,085)	-12.27%
	130	<b>TOTAL CUSTODIAN SALARIES</b>	<b>176,388</b>	<b>355,650</b>	<b>360,365</b>	<b>4,715</b>	<b>1.33%</b>
1404	61400	140 <b>TOTAL NURSE SALARIES</b>	<b>115,012</b>	<b>124,801</b>	<b>129,572</b>	<b>4,771</b>	<b>3.82%</b>
1101	61500	Secretaries Sal-Primary Admin	37,186	34,387	35,328	941	2.74%
1201	61500	Secretaries Sal-Intermediate Admin	93,327	72,918	82,453	9,535	13.08%
1301	61500	Secretaries Sal-Sped Admin	42,172	43,000	44,176	1,176	2.73%
1401	61500	Secretaries Sal-DW Admin	135,259	142,424	144,008	1,584	1.11%
	150	<b>TOTAL SECRETARY SALARIES</b>	<b>307,944</b>	<b>292,729</b>	<b>305,965</b>	<b>13,236</b>	<b>4.52%</b>
1103	61600	Non-Certified Sal-Primary Loc Wd	184,881	179,149	192,237	13,088	7.31%
1203	61600	Non-Certified Sal-Intermediate Loc Wd	102,565	79,456	82,979	3,523	4.43%
1303	61600	Non-Certified Sal-Sped Loc Wd	166,880	97,732	125,954	28,222	28.88%
1333	61600	Non-Certified Sal-Sped Summer	4,874	3,800	5,000	1,200	31.58%
1403	61600	TA Salary-DW Loc Wide	0	0	0	0	0.00%
1410	61600	Non-Certified Sal-DW Media Cntr	49,093	47,452	51,455	4,003	8.44%

## BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL 2010-2011	BUDGET 2011-2012	BUDGET 2012-2013	DIFF FY12 - FY13	% Change
1418	61600	Non-Certified Sal-DW Technolog	46,365	54,520	15,509	(39,011)	-71.55%
1421	61600	Non-Certified Sal-DW Copy Cntr	24,047	24,595	25,185	590	2.40%
1303	61601	One to One Sal-Sped Loc Wide	76,745	100,413	96,973	(3,440)	-3.43%
	160	<b>TOTAL T.A. SALARIES</b>	<b>655,450</b>	<b>587,117</b>	<b>595,292</b>	<b>8,175</b>	<b>1.39%</b>
1403	61900	Cafe Aides-DW Loc Wide	10,627	14,564	15,102	538	3.69%
1423	61900	Clerk of the Board-DW Board ED	4,935	5,107	5,279	171	3.36%
1425	61900	Retirement/Other Payments-DW	0	0	0	0	0.00%
1103	61903	Lifeguard Salary-Primary Loc Wid	851	1,002	1,002	0	0.00%
1203	61903	Lifeguard Salary-Intermediate Loc Wd	1,064	2,535	2,535	0	0.00%
1403	61904	Degree Changes-DW	0	6,000	4,000	(2,000)	-33.33%
1403	61906	Sick pay out-DW	53,013	25,000	0	(25,000)	-100.00%
	190	<b>TOTAL MISC SALARIES</b>	<b>70,490</b>	<b>54,208</b>	<b>27,917</b>	<b>(26,290)</b>	<b>-48.50%</b>
1432	62200	220 <b>TOTAL FICA</b>	<b>181,384</b>	<b>216,262</b>	<b>232,956</b>	<b>16,694</b>	<b>7.72%</b>
1432	62300	MERF Amortization-DW	8,206	8,110	9,625	1,515	18.68%
1432	62301	MERF-DW	126,762	122,171	136,115	13,944	11.41%
	230	<b>TOTAL MERF</b>	<b>134,968</b>	<b>130,281</b>	<b>145,740</b>	<b>15,459</b>	<b>11.87%</b>
						0	0.00%
1425	62700	Non-Employess Medical Ins-DW	97,704	106,173	111,609	5,436	5.12%
1432	62700	Medical Insurance-DW	1,784,161	2,051,723	2,154,771	103,048	5.02%
	270	<b>TOTAL MEDICAL INSURANCE</b>	<b>1,881,865</b>	<b>2,157,896</b>	<b>2,266,380</b>	<b>108,484</b>	<b>5.03%</b>
1432	62800	280 <b>TOTAL LIFE INSURANCE</b>	<b>32,298</b>	<b>34,960</b>	<b>34,960</b>	<b>0</b>	<b>0.00%</b>
1401	62900	Retirement Payments-DW	0	0	0	0	0.00%
1403	62902	Course Reimbursement-DW	9,214	15,200	15,200	0	0.00%
	290	<b>TOTAL OTHER BENEFITS</b>	<b>9,214</b>	<b>15,200</b>	<b>15,200</b>	<b>0</b>	<b>0.00%</b>
1101	63200	Prof Development-Primary Admin	1,407	2,000	0	(2,000)	-100.00%
1103	63200	Prof Development-Primary Loc Wd	3,533	3,500	3,500	0	0.00%
1201	63200	Prof Development- Administration	1,917	2,000	3,500	1,500	75.00%
1203	63200	Prof Development-Intermediate Loc Wd	2,823	3,500	3,500	0	0.00%
1303	63200	Prof Development-Sped Loc Wd	1,512	2,000	1,800	(200)	-10.00%
1401	63200	Prof Development-DW Admin	5,023	4,500	4,000	(500)	-11.11%
1402	63200	Prof Development-DW School Operations	0	0	0	0	0.00%
1404	63200	Prof Development-DW Nurse	495	475	500	25	5.26%
1408	63200	Prof Development-DW Lang Arts	796	1,600	1,200	(400)	-25.00%
1409	63200	Prof Development-DW Math	9,776	800	800	0	0.00%
1410	63200	Prof Development-DW Media Cntr	0	800	800	0	0.00%
1418	63200	Prof Development-DW Technology	1,251	1,500	4,200	2,700	180.00%
1419	63200	Prof Development-DW Curriculum	49,095	40,000	39,000	(1,000)	-2.50%
1423	63200	Prof Development-DW Board Ed	1,321	2,000	2,000	0	0.00%
1434	63200	Prof Development-DW Science	428	2,950	2,000	(950)	-32.20%
	320	<b>TOTAL PROF DEVELOPEMENT</b>	<b>79,376</b>	<b>67,625</b>	<b>66,800</b>	<b>(825)</b>	<b>-1.22%</b>
1301	63300	Legal-Sped Admin	5,811	16,000	16,000	0	0.00%
1401	63300	Legal-DW Admin	61,194	19,000	24,000	5,000	26.32%
	330	<b>TOTAL LEGAL</b>	<b>67,005</b>	<b>35,000</b>	<b>40,000</b>	<b>5,000</b>	<b>14.29%</b>
1401	63400	Software Support-DW Admin	2,670	3,328	3,438	110	3.31%
1403	63400	Software Support-DW Loc Wide	6,450	6,500	6,640	140	2.15%
1404	63400	Software Support-DW Nurse	0	1,000	1,000	0	0.00%
1410	63400	Software Support-DW Media Cntr	1,879	2,000	2,000	0	0.00%
	340	<b>TOTAL SOFTWARE</b>	<b>10,999</b>	<b>12,828</b>	<b>13,078</b>	<b>250</b>	<b>1.95%</b>
1403	63500	350 <b>TOTAL SUBSTITUTES</b>	<b>26,691</b>	<b>28,000</b>	<b>28,000</b>	<b>0</b>	<b>0.00%</b>

## BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL 2010-2011	BUDGET 2011-2012	BUDGET 2012-2013	DIFF FY12 - FY13	% Change
1303	63900	OT/PT Services-Sped Loc Wide	35,000	35,000	35,000	0	0.00%
1333	63900	OT/PT Services-Sped Summer	2,500	2,500	2,500	0	0.00%
1401	63900	Other Prof Services-DW Admin	120,808	132,802	139,914	7,112	5.36%
1404	63900	DW-Nurse-Oth Prof serv	1,500	1,500	1,500	0	0.00%
1303	63901	Consultants-Sped Loc Wide	15,215	18,000	14,000	(4,000)	-22.22%
1401	63902	Financial Audit-DW Admin	14,220	14,691	15,291	600	4.08%
	390	<b>TOTAL OTHER PROF SERVICES</b>	<b>189,243</b>	<b>204,493</b>	<b>208,205</b>	<b>3,712</b>	<b>1.82%</b>
1402	64100	Electricity-DW School Oper	221,503	241,465	240,574	(891)	-0.37%
1402	64101	Water & Sewer-DW School Oper	13,558	12,046	13,086	1,040	8.63%
	410	<b>TOTAL UTILITIES</b>	<b>235,061</b>	<b>253,511</b>	<b>253,660</b>	<b>149</b>	<b>0.06%</b>
1402	64200	420 <b>TOTAL HEATING OIL</b>	<b>119,877</b>	<b>151,673</b>	<b>179,118</b>	<b>27,445</b>	<b>18.09%</b>
1101	64300	Repairs & Maint-Primary Admin	369	300	0	(300)	-100.00%
1201	64300	Repairs & Maint-Intermediate Admin	0	300	0	(300)	-100.00%
1401	64300	Repairs & Maint-DW Admin	660	1,300	1,002	(298)	-22.92%
1402	64300	Repairs & Maint-DW School Oper	25,740	26,548	25,000	(1,548)	-5.83%
1403	64300	Repairs & Maint-DW Loc Wide	12,741	10,000	10,000	0	0.00%
1410	64300	Repairs & Maint-DW Media Cntr	0	600	600	0	0.00%
1418	64300	Repairs & Maint-DW Technology	0	0	0	0	0.00%
1435	64300	Repairs & Maint-DW Security	863	850	850	0	0.00%
	430	<b>TOTAL REPAIRS &amp; MAINT</b>	<b>40,371</b>	<b>39,898</b>	<b>37,452</b>	<b>(2,446)</b>	<b>-6.13%</b>
1101	64450	Leases & Rentals-Primary Admin	5,852	5,317	5,438	121	2.28%
1201	64450	Leases & Rentals-Intermediate Admin	395	4,434	4,545	111	2.50%
1301	64450	Leases & Rentals-Sped Admin	2,920	3,946	4,045	99	2.51%
1401	64450	Leases & Rentals-DW Admin	6,477	8,011	8,212	201	2.51%
1402	64450	Leases & Rentals-DW School Ope	0	0	0	0	0.00%
1410	64450	Leases & Rentals-DW Media Cntr	304	1,497	1,534	37	2.47%
1421	64450	Leases & Rentals-DW Copy Cntr	30,622	26,225	26,880	655	2.50%
	445	<b>TOTAL LEASES &amp; RENTALS</b>	<b>46,571</b>	<b>49,430</b>	<b>50,654</b>	<b>1,224</b>	<b>2.48%</b>
1402	64500	450 <b>TOTAL BUILDING IMPROVMENTS</b>	<b>45,544</b>	<b>28,500</b>	<b>21,100</b>	<b>(7,400)</b>	<b>-25.96%</b>
1402	64900	Purchased Services-DW Schools	27,952	22,000	24,801	2,801	12.73%
1435	64900	Purchased Services-DW Security	0	0	0	0	0.00%
1303	64901	Service Contracts-Sped	0	900	900	0	0.00%
1401	64901	Service Contracts-DW Admin	123	1,610	1,900	290	18.01%
1402	64901	Service Contracts-DW Schools	158,258	32,167	34,478	2,311	7.18%
1403	64901	Service Contracts-DW Loc Wd	0	0	0	0	0.00%
1421	64901	Service Contracts-DW Copy Cntr	800	600	600	0	0.00%
1435	64901	Service Contracts-DW Security	15,890	15,263	16,281	1,018	6.67%
	490	<b>TOTAL OTHER PURCH SERVICES</b>	<b>203,023</b>	<b>72,540</b>	<b>78,960</b>	<b>6,420</b>	<b>8.85%</b>
1212	65100	Transportation-Intermediate Phys Ed	1,604	1,410	1,600	190	13.48%
1303	65100	Transportation-Sped	128,440	105,000	124,000	19,000	18.10%
1333	65100	Transportation-Sped Summer	5,139	10,000	12,400	2,400	24.00%
1403	65100	Transportation-DW Loc Wide	326,818	353,834	370,212	16,378	4.63%
1403	65101	Transportation Non-Public	30,727	34,480	35,997	1,517	4.40%
1403	65102	Fuel for Buses-DW	38,862	44,625	51,188	6,563	14.71%
	510	<b>TOTAL TRANSPORTATION</b>	<b>531,591</b>	<b>549,349</b>	<b>595,397</b>	<b>46,048</b>	<b>8.38%</b>
1401	65200	Liability Insurance-DW Admin	84,836	89,926	87,000	(2,926)	-3.25%
1401	65201	Workman's Compensation-DW Admn	87,798	95,784	93,184	(2,600)	-2.71%

## BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL	BUDGET	BUDGET	DIFF	%
			2010-2011	2011-2012	2012-2013	FY12 - FY13	Change
	520	<b>TOTAL INSURANCE</b>	<b>172,634</b>	<b>185,710</b>	<b>180,184</b>	<b>(5,526)</b>	<b>-2.98%</b>
1101	65300	Telephones-Primary Admin	4,500	5,160	4,500	(660)	-12.79%
1201	65300	Telephones-Intermediate Admin	4,500	5,160	4,500	(660)	-12.79%
1301	65300	Telephones-Sped Admin	1,320	1,600	1,470	(130)	-8.13%
1401	65300	Telephones-DW Admin	5,535	5,934	5,500	(434)	-7.31%
1402	65300	Telephones-DW School Oper	0	700	700	0	0.00%
	530	<b>TOTAL TELEPHONE</b>	<b>15,855</b>	<b>18,554</b>	<b>16,670</b>	<b>(1,884)</b>	<b>-10.15%</b>
1401	65350	535 <b>TOTAL INTERNET</b>	<b>6,187</b>	<b>12,100</b>	<b>9,436</b>	<b>(2,664)</b>	<b>-22.02%</b>
1101	65370	Postage-Primary Admin	1,200	1,325	1,300	(25)	-1.89%
1201	65370	Postage-Intermediate Admin	635	1,325	1,000	(325)	-24.53%
1301	65370	Postage-Sped Admin	1,090	825	1,200	375	45.45%
1401	65370	Postage-DW Admin	1,756	2,025	1,900	(125)	-6.17%
	537	<b>TOTAL POSTAGE</b>	<b>4,682</b>	<b>5,500</b>	<b>5,400</b>	<b>(100)</b>	<b>-1.82%</b>
1401	65400	540 <b>TOTAL ADVERTISING</b>	<b>4,928</b>	<b>2,800</b>	<b>2,800</b>	<b>0</b>	<b>0.00%</b>
1401	65500	550 <b>TOTAL INTERNS</b>	<b>106,526</b>	<b>127,710</b>	<b>127,710</b>	<b>0</b>	<b>0.00%</b>
1303	65600	Tuition-Sped Loc Wide	200,488	238,000	200,000	(38,000)	-15.97%
1333	65600	Tuition-Sped Summer Program	15,010	25,000	20,000	(5,000)	-20.00%
1403	65600	Tuition-DW Loc Wide	7,094	19,102	19,102	0	0.00%
	560	<b>TOTAL TUITION</b>	<b>222,592</b>	<b>282,102</b>	<b>239,102</b>	<b>(43,000)</b>	<b>-15.24%</b>
1101	65900	Misc Purch Services-Primary Admn	100	1,100	500	(600)	-54.55%
1103	65900	Misc Purch Servs-Primary Loc Wd	86	0	0	0	0.00%
1201	65900	Misc Purch Services-Intermediate Admn	105	1,100	500	(600)	-54.55%
1203	65900	Misc Purch Servs-Intermediate Loc Wd	0	0	0	0	0.00%
1211	65900	Misc Purch Servs-Intermediate Music	0	0	0	0	0.00%
1401	65900	Misc Purch Services-DW Admin	6,986	13,000	13,000	0	0.00%
1404	65900	Misc Purch Servs-Nurse	98	575	575	0	0.00%
1423	65900	Misc Purch Servs-DW Board Ed	691	650	700	50	7.69%
	590	<b>TOTAL MISC PURCH SRVS</b>	<b>8,066</b>	<b>16,425</b>	<b>15,275</b>	<b>(1,150)</b>	<b>-7.00%</b>
1103	66100	Supplies-Primary Loc Wide	6,662	4,500	4,500	0	0.00%
1105	66100	Supplies-NorthArt	1,889	2,000	1,500	(500)	-25.00%
1107	66100	Supplies-Primary Kindergarten	6,643	5,000	4,800	(200)	-4.00%
1111	66100	Supplies-North Music	1,057	700	750	50	7.14%
1112	66100	Supplies-North Phys Ed	1,923	2,000	2,000	0	0.00%
1120	66100	Supplies-Multi Age	7,045	4,300	4,300	0	0.00%
1126	66100	Supplies-Primary Grade One	7,869	5,500	5,500	0	0.00%
1127	66100	Supplies-Primary Grade Two	6,580	5,500	5,000	(500)	-9.09%
1203	66100	Supplies-Intermediate Loc Wide	2,428	1,000	1,000	0	0.00%
1205	66100	Supplies-South Art	3,799	3,300	3,600	300	9.09%
1211	66100	Supplies-South Music	5,465	4,000	3,800	(200)	-5.00%
1212	66100	Supplies-South Phys. Ed	1,771	2,000	2,000	0	0.00%
1228	66100	Supplies-Intermediate Grade Three	5,333	5,300	5,500	200	3.77%
1229	66100	Supplies-Intermediate Grade Four	5,745	5,500	5,500	0	0.00%
1230	66100	Supplies-Intermediate Grade Five	4,159	5,500	5,500	0	0.00%
1231	66100	Supplies-Intermediate Grade Six	7,571	5,400	6,000	600	11.11%
1303	66100	Supplies-Sped Loc Wide	7,318	5,000	5,000	0	0.00%

## BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL 2010-2011	BUDGET 2011-2012	BUDGET 2012-2013	DIFF FY12 - FY13	% Change
1313	66100	Supplies-Sped Pre-School	845	1,000	1,000	0	0.00%
1407	66100	Supplies-DW World Language	1,368	2,300	2,000	(300)	-13.04%
1408	66100	Supplies-DW Language Arts	31,158	12,000	10,000	(2,000)	-16.67%
1409	66100	Supplies-DW Math	9,280	10,000	10,000	0	0.00%
1410	66100	Supplies-DW Media Center	5,389	6,400	5,500	(900)	-14.06%
1418	66100	Supplies-DW Technology	16,889	16,300	16,000	(300)	-1.84%
1419	66100	Supplies-Curriculum	427	0	0	0	0.00%
1420	66100	Supplies-Social Studies	9,174	5,000	5,000	0	0.00%
1421	66100	Supplies-DW Copy Center	20,009	19,500	19,000	(500)	-2.56%
1424	66100	Supplies-DW Tag	0	1,200	1,200	0	0.00%
1434	66100	Supplies-DW Science	7,410	6,500	7,000	500	7.69%
	610	<b>TOTAL SUPPLIES TEACHING</b>	<b>185,205</b>	<b>146,700</b>	<b>142,950</b>	<b>(3,750)</b>	<b>-2.56%</b>
1301	66200	Computer Software-SPED	6,821	6,900	7,350	450	6.52%
1401	66200	Computer Software-DW Admin	29,548	31,350	32,991	1,641	5.23%
1403	66200	Computer Software-DW Loc Wide	17,033	15,330	15,330	0	0.00%
1410	66200	Computer Software-DW Media Cntr	0	0	0	0	0.00%
	620	<b>TOTAL SOFTWARE</b>	<b>53,402</b>	<b>53,580</b>	<b>55,671</b>	<b>2,091</b>	<b>3.90%</b>
1404	66250	625 <b>TOTAL SUPPLIES-NURSE</b>	<b>1,600</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>	<b>0.00%</b>
1402	66300	Supplies Custodial-DW School	35,377	35,949	35,949	0	0.00%
1402	66301	Supplies Maintenance-DW School	9,468	9,843	9,843	0	0.00%
	630	<b>TOTAL SUPPLIES CUSTODIAL</b>	<b>44,845</b>	<b>45,792</b>	<b>45,792</b>	<b>0</b>	<b>0.00%</b>
1101	66350	Supplies Office-Primary Admin	1,947	2,000	0	(2,000)	-100.00%
1201	66350	Supplies Office- SB Administration	1,079	2,000	3,500	1,500	75.00%
1301	66350	Supplies Office-Sped Admin	1,232	1,200	1,200	0	0.00%
1401	66350	Supplies Office-DW Admin	11,032	6,800	6,800	0	0.00%
	635	<b>TOTAL SUPPLIES OFFICE</b>	<b>15,290</b>	<b>12,000</b>	<b>11,500</b>	<b>(500)</b>	<b>-4.17%</b>
1410	66400	Books and A/V-DW Media Center	21,616	16,000	18,000	2,000	12.50%
	640	<b>TOTAL LIBRARY BOOKS A/V</b>	<b>21,616</b>	<b>16,000</b>	<b>18,000</b>	<b>2,000</b>	<b>12.50%</b>
1205	66450	Subscriptions-Intermediate Art	0	95	0	(95)	-100.00%
1401	66450	Subscriptions-DW Admin	345	480	480	0	0.00%
1403	66450	Subscriptions-DW Loc Wide	495	6,670	6,670	0	0.00%
1404	66450	Subscriptions-DW Nurse Srvs	198	255	255	0	0.00%
1408	66450	Subscriptions-DW Language Arts	0	70	70	0	0.00%
1410	66450	Subscriptions-DW Media Center	671	925	925	0	0.00%
1418	66450	Subscriptions-DW Technology	4,043	5,500	5,500	0	0.00%
	645	<b>TOTAL SUBSCRIPTIONS</b>	<b>5,752</b>	<b>13,995</b>	<b>13,900</b>	<b>(95)</b>	<b>-0.68%</b>
1303	66500	Testing-Sped Loc Wide	2,888	2,000	2,000	0	0.00%
1403	66500	Testing-DW Location Wide	0	0	0	0	0.00%
1419	66500	Testing-DW Curriculum	5,000	8,000	8,000	0	0.00%
	650	<b>TOTAL TESTING</b>	<b>7,888</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>
1435	66900	690 <b>TOTAL MISC SUPPLIES</b>	<b>4,030</b>	<b>3,700</b>	<b>3,800</b>	<b>100</b>	<b>2.70%</b>
1101	67300	Equipment Office-Primary Admin	0	0	0	0	0.00%
1201	67300	Equipment Office-Intermediate Admin	0	0	0	0	0.00%
1301	67300	Equipment Office-Sped Admin	0	0	0	0	0.00%
1401	67300	Equipment Office-DW Admin	0	0	0	0	0.00%

## BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL 2010-2011	BUDGET 2011-2012	BUDGET 2012-2013	DIFF FY12 - FY13	% Change
	730	<b>EQUIPMENT OFFICE</b>	0	0	0	0	0.00%
1101	67320	Equip Computers-Primary Admin	0	0	0	0	0.00%
1201	67320	Equip Computers-Intermediate Admin	0	0	0	0	0.00%
1301	67320	Equip Computers-Sped Admin	0	0	0	0	0.00%
1401	67320	Equip Computers-DW Admin	0	0	0	0	0.00%
1403	67320	Equip Computers-DW Loc Wide	146,069	10,600	10,600	0	0.00%
1404	67320	Equip Computers-DW Nurse Srvs	0	0	0	0	0.00%
1434	67320	Equip Computers-DW Science	0	0	0	0	0.00%
	732	<b>TOTAL COMPUTER EQUIPMENT</b>	<b>146,069</b>	<b>10,600</b>	<b>10,600</b>	<b>0</b>	<b>0.00%</b>
1103	67350	Equip Teaching-Primary Loc Wide		0	0	0	0.00%
1105	67350	Equip Teaching-Primary Art		0	0	0	0.00%
1107	67350	Equip Teaching-Primary Kindergarten		0	0	0	0.00%
1112	67350	Equip Teaching-Primary Phys Ed	481	1,500	1,500	0	0.00%
1126	67350	Equip Teaching-Primary Grade One	1,366	500	500	0	0.00%
1127	67350	Equip Teaching-Primary Grade Two	0	0	0	0	0.00%
1211	67350	Equip Teaching-Intermediate Music	0	2,200	2,200	0	0.00%
1212	67350	Equip Teaching-Intermediate Phys Ed		0	0	0	0.00%
1228	67350	Equip Teaching-Intermediate Grade 3		0	0	0	0.00%
1229	67350	Equip Teaching-Intermediate Grade 4		0	0	0	0.00%
1230	67350	Equip Teaching-Intermediate Grade 5		0	0	0	0.00%
1231	67350	Equip Teaching-Intermediate Grade 6		0	0	0	0.00%
1303	67350	Equip Teaching-Sped Loc Wide	6,014	3,850	3,850	0	0.00%
1404	67350	Equip Teaching-Nurse	4,106	2,500	2,500	0	0.00%
1409	67350	Equip Teaching-DW Math		0	0	0	0.00%
1410	67350	Equip Teaching-DW Media Center	4,498	5,000	5,000	0	0.00%
1434	67350	Equip Teaching-DW Science	0	0	0	0	0.00%
	735	<b>TOTAL EQUIPMENT TEACHING</b>	<b>16,465</b>	<b>15,550</b>	<b>15,550</b>	<b>0</b>	<b>0.00%</b>
1303	67400	Equip Building-Sped Loc Wide	0	0	0	0	0.00%
1402	67400	Equip Building-DW School Oper	2,274	4,600	4,600	0	0.00%
	740	<b>TOTAL EQUIPMENT BUILDING</b>	<b>2,274</b>	<b>4,600</b>	<b>4,600</b>	<b>0</b>	<b>0.00%</b>
1101	67450	Furniture-Primary Admin`	1,770	0	0	0	0.00%
1103	67450	Furniture-Primary Loc Wide		0	0	0	0.00%
1105	67450	Furniture-Primary Art		0	0	0	0.00%
1107	67450	Furniture-Primary Kindergarten	1,537	500	500	0	0.00%
1111	67450	Furniture-Primary Music		0	0	0	0.00%
1112	67450	Furniture-Primary Phys Ed	1,412	500	500	0	0.00%
1126	67450	Furniture-Primary Grade One		0	0	0	0.00%
1127	67450	Furniture-Primary Grade Two		0	0	0	0.00%
1201	67450	Furniture-Intermediate Admin		0	0	0	0.00%
1203	67450	Furniture-Intermediate Loc Wide		0	0	0	0.00%
1228	67450	Furniture-Intermediate Grade Three		0	0	0	0.00%
1229	67450	Furniture-Intermediate Grade Four		0	0	0	0.00%
1230	67450	Furniture-Intermediate Grade Five		0	0	0	0.00%
1231	67450	Furniture-Intermediate Grade Six		0	0	0	0.00%
1303	67450	Furniture-Sped Loc Wide+E3		0	0	0	0.00%
1401	67450	Furniture-Sped Pre-School		0	0	0	0.00%
1408	67450	Furniture-DW Language Arts		0	0	0	0.00%
1409	67450	Furniture-DW Math		0	0	0	0.00%
1410	67450	Furniture-DW Media Center	537	400	400	0	0.00%
1434	67450	Furniture-DW Science	537	850	850	0	0.00%
	745	<b>TOTAL FURNITURE</b>	<b>5,794</b>	<b>2,250</b>	<b>2,250</b>	<b>0</b>	<b>0.00%</b>
1101	68100	Dues, Fees & Member-Primary Admin	318	600	600	0	0.00%
1201	68100	Dues, Fees & Member-Intermediate Admn	0	600	600	0	0.00%
1203	68100	Dues, Fees & Member-Interm.Loc Wd	0	100	0	(100)	-100.00%
1205	68100	Dues, Fees & Member-Art	0	240	240	0	0.00%
1211	68100	Dues, Fees & Member-Music	1,507	1,500	1,500	0	0.00%

## BUDGET DETAIL

Account	OBJ	DESCRIPTION	<u>ACTUAL</u> 2010-2011	<u>BUDGET</u> 2011-2012	<u>BUDGET</u> 2012-2013	<u>DIFF</u> FY12 - FY13	<u>%</u> Change
1212	68100	Dues, Fees & Member-Phys Ed	235	300	300	0	0.00%
1303	68100	Dues, Fees & Member-Sped	801	880	600	(280)	-31.82%
1401	68100	Dues, Fees & Member-DW Admin	21,635	13,066	21,969	8,903	68.14%
1404	68100	Dues, Fees & Member-DW Nurse	0	180	180	0	0.00%
1408	68100	Dues, Fees & Member-Lang Arts	0	0	300	300	0.00%
1409	68100	Dues, Fees & Member-DW Math	0	600	600	0	0.00%
1410	68100	Dues, Fees & Member-Media Cntr	714	885	785	(100)	-11.30%
1418	68100	Dues, Fees & Member-Technology	0	200	1,500	1,300	650.00%
1419	68100	Dues, Fees & Member-Curriculum	0	100	0	(100)	-100.00%
1423	68100	Dues, Fees & Member-Board Ed	2,923	800	3,000	2,200	275.00%
1434	68100	Dues, Fees & Member-Science	0	100	0	(100)	-100.00%
	810	<b>TOTAL DUES &amp; FEES</b>	<b>28,133</b>	<b>20,151</b>	<b>32,174</b>	<b>12,023</b>	<b>59.66%</b>
1401	68250	825 <b>TOTAL UNEMPLOYMENT</b>	<b>17,280</b>	<b>5,835</b>	<b>12,596</b>	<b>6,761</b>	<b>115.87%</b>
1101	69000	Misc Expenses-Primary Admin	0	0	0	0	0.00%
1201	69000	Misc Expenses-Intermediate Admin	0	0	0	0	0.00%
1401	69000	Misc Expenses-DW Admin	1,407	1,400	0	(1,400)	-100.00%
1403	69000	Cafeteria Subsidy	0	0	0	0	0.00%
1423	69000	Food	7,054	3,500	1,500	(2,000)	-57.14%
1401	69001	Ezra Nurse	20,823	31,196	31,196	0	0.00%
	900	<b>TOTAL MISC EXPENDITURES</b>	<b>29,284</b>	<b>36,096</b>	<b>32,696</b>	<b>(3,400)</b>	<b>-9.42%</b>
<b>GRAND TOTALS</b>			<b>11,816,164</b>	<b>12,343,940</b>	<b>12,817,998</b>	<b>474,059</b>	<b>3.84%</b>