

Woodbridge Board of Education WBOE  
Finance Committee Meeting  
Monday, December 9, 2013 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, 2013
  - B. Monthly Detail Financial Report through November 30, 2013
  - C. Combining Financial Statements through November 30, 2013
- III. **Superintendent's 2014/15 Budget Update**
- IV. **Informational Item**
  - A. Retirement Incentive Programs
- V. **Adjourn**

**WOODBRIAGE BOARD OF EDUCATION  
MONTHLY SUMMARY FINANCIAL REPORT  
For 5 Months Ended November 30, 2013**

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	7,646,706	718,880	598,987	119,893	2,615,642	2,598,628	17,014
200	TOTAL BENEFITS	2,435,739	197,188	164,635	32,552	923,282	912,213	11,069
300	TOTAL PROFESSIONAL SERVICES	384,607	10,592	9,605	987	147,775	142,711	5,064
400	TOTAL PROPERTY SERVICES	580,273	45,421	42,920	2,502	81,314	78,747	2,568
500	TOTAL OTHER PURCHASED SERVICES	1,324,372	131,952	79,117	52,836	460,089	427,167	32,922
600	TOTAL SUPPLIES & MATERIALS	329,435	24,687	21,578	3,109	136,801	134,433	2,367
700	TOTAL PROPERTY	39,400	225	1,766	(1,541)	2,950	6,862	(3,912)
800	TOTAL DUES AND FEES	77,466	3,731	3,876	(145)	24,343	21,033	3,310
	<b>TOTAL ADOPTED BUDGET</b>	<b>12,817,998</b>	<b>1,132,676</b>	<b>922,484</b>	<b>210,192</b>	<b>4,392,197</b>	<b>4,321,795</b>	<b>70,402</b>

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**COMMENTS**

1. Secretaries / Clerical Personnel Deficit (\$2,235); Other Pay Timing \$2,249; Savings from Certified Staff Vacancy & Retirements \$17,000.
2. Medical Insurance Premium Cost Sharing Timing \$11,069.
3. Substitutes Timing \$3,421; Legal Fees Timing \$1,643.
4. Electricity Timing (\$3,019); Repairs & Maintenance Timing \$451.
5. Liability Insurance Deficit (\$6,624); Worker's Comp Insurance Deficit (\$13,290); Interns Timing \$52,836.
6. Instructional Supplies Timing \$1,621; Computer Software Timing \$746.
7. Furniture Deficit (\$2,120); Computer Hardware Timing (\$1,792).
8. Dues & Fees Timing \$3,310.

**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	36,500	3,650	1,408	2,242	10,950	6,275	4,675
3901	CONSULTANTS	14,000	1,400	228	1,172	4,200	2,200	2,000
510	TRANSPORTATION	148,224	14,822	13,511	1,311	44,467	58,032	(13,565)
560	TUITION	294,600	29,460	21,156	8,304	88,380	44,787	43,593
		<b>493,324</b>	<b>49,332</b>	<b>36,303</b>	<b>13,029</b>	<b>147,997</b>	<b>111,294</b>	<b>36,703</b>

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

For 5 Months Ended: November 30, 2013

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	629,992		295,711	339,577	101%	(5,296)	(5,296)	0
120	Teachers - Regular	4,569,431		1,443,549	3,064,708	99%	61,174	124,449	(63,275)
120	Teachers - Special Education	802,441		236,410	476,039	89%	89,992	-	89,992
1201	Psychologist	168,985		47,518	101,713	88%	19,754	-	19,754
1203	Counselor	41,440		12,801	28,639	100%	-	-	0
	<b>Sub-Total Certified Salaries</b>	<b>6,212,289</b>	<b>-</b>	<b>2,035,989</b>	<b>4,010,676</b>	<b>97%</b>	<b>165,624</b>	<b>119,153</b>	<b>46,471</b>
1303	Custodians	369,103		163,363	187,233	95%	18,507	18,507	0
140	Nurses	132,778		44,245	78,916	93%	9,617	9,617	0
150	Secretaries, Clerical	314,253		146,838	172,781	102%	(5,365)	-	(5,365)
160	Paraprofessionals	377,025		123,727	273,065	105%	(19,767)	-	(19,767)
1601	Special Education Paraprofess.	212,443		75,456	127,284	95%	9,703	-	9,703
190	Salaries, Miscellaneous	28,815		9,011	15,004	83%	4,799	4,799	0
	<b>Sub-Total Non-Certified Salaries</b>	<b>1,434,417</b>	<b>-</b>	<b>562,639</b>	<b>854,283</b>	<b>99%</b>	<b>17,494</b>	<b>32,924</b>	<b>(15,430)</b>
	<b>TOTAL SALARIES</b>	<b>7,646,706</b>	<b>-</b>	<b>2,598,628</b>	<b>4,864,959</b>	<b>98%</b>	<b>183,119</b>	<b>152,077</b>	<b>31,041</b>
1906	Retirement - Sick Pay-Out	-				0%	-		0
220	FICA	210,232		73,710	-	35%	136,522	136,522	0
230	Merf	197,029		88,243		45%	108,786	108,786	0
270	Medical Insurance	1,990,318		736,425	1,167,471	96%	86,422	64,053	22,369
280	Life Insurance	24,960		11,642	9,404	84%	3,914	3,914	0
2902	Other Employee Benefits	13,200		2,192	5,040	55%	5,968	5,968	0
	<b>TOTAL BENEFITS</b>	<b>2,435,739</b>	<b>-</b>	<b>912,213</b>	<b>1,181,915</b>	<b>86%</b>	<b>341,611</b>	<b>319,242</b>	<b>22,369</b>

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

For 5 Months Ended: November 30, 2013

Object Code	Descriptions		Budget Transfers	Expended to Date	Encumbered to Date	% Used	Available Balance	Estimated Additional	Projected Year-End Balance
320	Professional Development	77,805		10,263	33,525	56%	34,017	34,017	0
330	Legal Fees	38,000		377	24,624	66%	13,000	13,000	0
340	Software Support	13,078		4,979	1,679	51%	6,420	6,420	0
350	Substitutes	28,000		4,575	-	16%	23,425	23,425	0
390/01	OT/PT/Consultant Services	60,500		8,475	53,118	102%	(1,093)	(1,093)	0
3902	Financial Audit	15,600		-	-	0%	15,600	15,600	0
390	Other Prof/Tech. Services	151,624		114,041	-	75%	37,583	37,583	0
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>384,607</b>	<b>-</b>	<b>142,711</b>	<b>112,945</b>	<b>66%</b>	<b>128,951</b>	<b>128,951</b>	<b>0</b>
410/01	Utilities - Electric and Water	256,334		25,725	200,309	88%	30,300	30,300	0
420	Heating	112,200		6,031	105,713	100%	456	456	0
430	Repairs and Maintenance	47,627		2,523	5,915	18%	39,189	39,189	0
450	Leases and Rentals	52,411		6,701	45,710	100%	-	-	0
4501	Building Improvements	30,000		150	8,650	29%	21,200	21,200	0
490	Other Purchased Services	25,920		7,680	13,026	80%	5,214	5,214	0
4901	Service Contracts	55,781		29,937	20,809	91%	5,035	5,035	0
	<b>TOTAL PROPERTY SERVICES</b>	<b>580,273</b>	<b>-</b>	<b>78,747</b>	<b>400,132</b>	<b>83%</b>	<b>101,394</b>	<b>101,394</b>	<b>0</b>
510	Pupil Transportation-Regular	474,971		171,295	258,012	90%	45,664	27,000	18,664
510	Pupil Transportation-Spec. Educ.	148,224		58,032	90,192	100%	-	-	0
520	Insurance-General Liability	91,829		62,124	43,054	115%	(13,348)	-	(13,348)
5201	Worker's Compensation	111,821		84,012	52,370	122%	(24,561)	-	(24,561)
530	Telephone Services	16,670		4,621	12,049	100%	-	-	0
535	Internet	9,876		107	2,099	22%	7,670	7,670	0
537	Postage	5,400		1,974	1,199	59%	2,227	2,227	0
540	Advertising	2,800		-	-	0%	2,800	2,800	0
550	Interns	132,257		-	-	0%	132,257	120,125	12,132
560	Tuition	315,174		44,787	217,619	83%	52,768	32,594	20,174
590	Other Purchased Services	15,350		216	786	7%	14,348	14,348	0
	<b>TOTAL OTHER PURCH SERVICES</b>	<b>1,324,372</b>	<b>-</b>	<b>427,167</b>	<b>677,379</b>	<b>83%</b>	<b>219,826</b>	<b>206,764</b>	<b>13,062</b>

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

For 5 Months Ended: November 30, 2013

Object Code	Descriptions		Budget Transfers		Expended to Date	Encumbered to Date	% Used	Available Balance		Estimated Additional	Projected Year-End Balance
610	Instructional Supplies	154,558			98,386	8,239	69%	47,933		47,933	0
620	Computer Software	62,521			17,234	-	28%	45,287		45,287	0
625	Supplies Nurses	1,800			588	390	54%	822		822	0
630	Supplies Custodial	52,901			12,036	18,641	58%	22,224		22,224	0
635	Supplies Office	11,500			4,850	1,620	56%	5,031		5,031	0
640	Books and Audio Visual	18,000			-	8,000	44%	10,000		10,000	0
645	Subscriptions	14,855			629	710	9%	13,516		13,516	0
650	Testing	9,500			83	3,326	36%	6,092		6,092	0
690	Misc. Supplies	3,800			628	576	32%	2,596		2,596	0
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>329,435</b>	<b>-</b>		<b>134,433</b>	<b>41,501</b>	<b>53%</b>	<b>153,501</b>		<b>153,501</b>	<b>0</b>
730	Equipment - Office	-			-	-	0%	-		-	0
732	Computer Hardware	15,500			-	1,575	0%	13,925		13,925	0
735	Equipment - Teaching	17,050			3,208	1,436	27%	12,406		12,406	0
740	Equipment - Building	4,600			977	70	23%	3,553		3,553	0
745	Furniture	2,250			2,677	1,693	194%	(2,120)		-	(2,120)
	<b>TOTAL PROPERTY</b>	<b>39,400</b>	<b>-</b>		<b>6,862</b>	<b>4,774</b>	<b>30%</b>	<b>27,764</b>		<b>29,885</b>	<b>(2,120)</b>
810	Dues and Fees	32,174			13,921	1,751	49%	16,502		16,502	0
825	Unemployment	12,596			3,658	1,748	43%	7,190		7,190	0
900	Other Fees	32,696			3,454	170	11%	29,073		29,073	0
	<b>TOTAL DUES AND FEES</b>	<b>77,466</b>	<b>-</b>		<b>21,033</b>	<b>3,668</b>	<b>32%</b>	<b>52,764</b>		<b>52,764</b>	<b>0</b>
		-									
		-									
	<b>TOTAL ADOPTED BUDGET</b>	<b>12,817,998</b>	<b>-</b>		<b>4,321,795</b>	<b>7,287,273</b>	<b>91%</b>	<b>1,208,930</b>		<b>1,144,579</b>	<b>64,352</b>

Woodbridge Board of Education  
Expenditures by Object  
Financial Analysis  
For Fiscal Year 2013 - 2014

Month Ended November 30, 2013

**OBJECTS 110-120 – CERTIFIED STAFF**

The net projected surplus reflects savings from staff changes, retirements, and resignations.

**OBJECT 150 – SECRETARIES, CLERICAL**

The net project deficit results from contract negotiations being in process and final wage settlements being obtained in June, after budget approval.

**OBJECT 160 – PARAPROFESSIONALS**

The net project deficit results from an unbudgeted new hire to support the additional Kindergarten class.

**OBJECT 1601 – SPECIAL EDUCATION PARAPROFESSIONALS**

The net project surplus results from staff changes and resignations.

**OBJECT 270 – MEDICAL INSURANCE**

The net projected surplus reflects savings from staff changes, retirements, and resignations.

**OBJECT 510 - TRANSPORTATION**

The net projected surplus reflects savings from cancellation of Wintergreen bus due to current enrollment.

**OBJECT 520 – INSURANCE – GENERAL LIABILITY**

The projected deficit is the result of higher than anticipated premium renewal rates for policy as a result of carrier rate increase (i.e. Hurricane Sandy, Blizzard Nemo)

**OBJECT 5201 – WORKER'S COMPENSATION**

The projected deficit is the result of higher than anticipated premium renewal rates for policy as a result of claims experience rating.

**OBJECT 550 - INTERNS**

The net projected surplus reflects vacancy of one intern.

**OBJECT 560 – TUITION**

The projected surplus is the result of lower than anticipated enrollment in the Wintergreen Magnet School.

**OBJECT 740 - FURNITURE**

The net projected deficit is the result of furnishing one additional Kindergarten class.

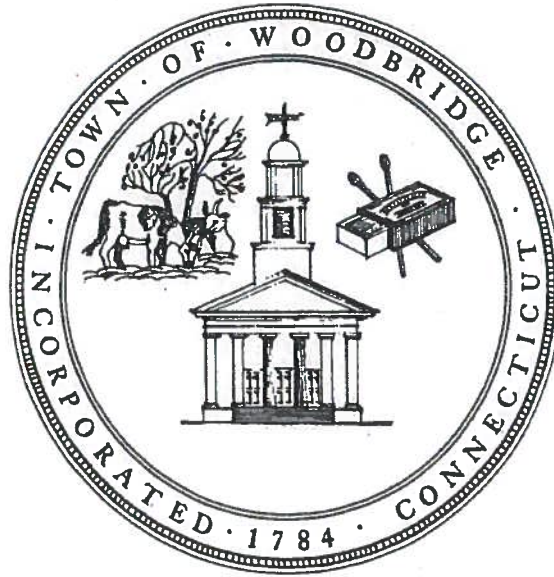
Woodbridge Board of Education  
Combining Balance Sheets as of 11/30/13 (Unaudited)

	Special Revenue					Agency
	Total	Café	Extended Day	Field Trips	Expendable Trust/SEP	Activity Fund
<b>Assets:</b>						
Cash	\$ 155,008	\$ 50,652	\$ 55,282	\$ 3,441	\$ 43,834	\$ 1,799
Prepaid expenses	-	\$ -	-	\$ -	-	\$ -
Accounts receivable	5,364	2,587	1,040	\$ 1,465	\$ 272	\$ -
Intergovt Receivable	9,403	9,403	-	-	-	-
Inventory	4,115	4,115	-	-	-	-
<b>Total Assets</b>	<b>173,890</b>	<b>66,757</b>	<b>56,322</b>	<b>4,906</b>	<b>44,106</b>	<b>1,799</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities:</b>						
Amounts held as agent	17,070	4,930	12,140	-	-	-
Accounts payable	3,565	1,802	1,723	-	-	40
Deferred revenue	3,995	-	3,995	-	-	-
Wages payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>24,630</b>	<b>6,732</b>	<b>17,858</b>	<b>-</b>	<b>-</b>	<b>40</b>
<b>Fund Balance</b>	<b>149,260</b>	<b>60,025</b>	<b>38,464</b>	<b>4,906</b>	<b>44,106</b>	<b>1,759</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 173,890</b>	<b>\$ 66,757</b>	<b>\$ 56,322</b>	<b>\$ 4,906</b>	<b>\$ 44,106</b>	<b>\$ 1,799</b>
				Café	Extended Day	SEP
Current Fund Balance				\$ 60,025	\$ 38,464	\$ 25,944
Baseline - Minimum Fund Balance (30 Day Expenses Average)				\$ 17,000	\$ 28,000	\$ 10,000
Operating Reserve Fund Balance (90 Day Expenses Average)				\$ 51,000	\$ 84,000	\$ 30,000
# of Days Expenses in Fund Balance				\$ 106	\$ 41	\$ 78
Fund Balance Excess				\$ 9,025	\$ -	\$ -

Woodbridge Board of Education  
Combining Statement of Revenues & Expenditures  
for the 5 Months Ended 11/30/13 (Unaudited)

	Special Revenue						Agency Activity Fund
	Total	Café	Extended Day	Field Trips	Summer Programs	Expendable Trust	
<b>Revenues:</b>							
Charges for services	\$ 311,903	\$ 72,956	\$ 137,932	\$ 15,394	\$ 81,787	\$ 3,834	\$ -
Intergovernmental	9,650	9,650	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other income	12	12	-	-	-	-	-
Additions	13,492	-	-	-	-	-	13,492
<b>Total revenues/additions</b>	<b>335,057</b>	<b>82,618</b>	<b>137,932</b>	<b>15,394</b>	<b>81,787</b>	<b>3,834</b>	<b>13,492</b>
<b>Expenditures:</b>							
Wages, FICA, MERF	221,144	38,830	113,721	-	65,955	2,638	-
Medical Insurance	-	-	-	-	-	-	-
Cost of food sold	32,733	32,733	-	-	-	-	-
Equipment	268	268	-	-	-	-	-
Repairs	2,283	2,223	60	-	-	-	-
Other Expenses	59,936	4,964	21,109	12,062	7,776	23	14,002
<b>Total expenditures/deductions</b>	<b>316,364</b>	<b>79,018</b>	<b>134,890</b>	<b>12,062</b>	<b>73,731</b>	<b>2,661</b>	<b>\$ 14,002</b>
Excess (deficiency) of revenues over expenditures before operating transfer in	19,203	3,600	3,042	3,332	8,056	1,173	
Operating transfer in	-	-	-	-	-	-	
Excess (deficiency) of revenues over expenditures after operating transfer in	19,203	3,600	3,042	3,332	8,056	1,173	
<b>Fund Balance, ending</b>	<b>\$ 147,501</b>	<b>\$ 60,025</b>	<b>\$ 38,464</b>	<b>\$ 4,906</b>	<b>\$ 25,944</b>	<b>\$ 18,162</b>	
<b>BOE Year to Date Cost of Health Insurance</b>		<b>\$ 9,843</b>					

BEECHER ROAD SCHOOL  
WOODBRIDGE BOARD OF EDUCATION  
JULY 1, 2014—JUNE 30, 2015



**Board of Education**

Margaret Hamilton- Chair

Dr. Steven Fleischman -Vice Chair

Christianne Jaffe - Secretary

Lisa Connor

Matthew Gilbride

Karen Kravetz

Carl Lindskog

Keri Matthews

Emily Melnick

**Superintendent of Schools**

Dr. Gaeton F. Stella

**Superintendent's Proposed Budget**  
**December 9, 2013**

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## Budget Overview

*The 2014-2015 proposed budget was developed to support the educational mission, vision and goals of the Woodbridge School District. Its focus is on improving the quality of education while at the same time respecting the taxpayer. The budget development process was built around the need to implement a strategic plan as well as to address the new reality of increasing student enrollment.*

### *A Summary Look Inside the Proposed 2014-15 Budget*

- *More students:* Based on constant monitoring of monthly registers and a recent demographic update, contrary to trends elsewhere, we project, for the fifth straight year, an increase in student enrollment.
- *More money:* The 2014-2015 proposed budget calls for an increase of 3.73% compared to the 2013-2014 budget. *A note worth remembering:* Given last year's zero percent increase, the proposed increase requested equates to an average increase of 1.8% over the past two years.
- The budget was developed using a *zero-based* approach that is aligned with and supports School Board goals and the district's Strategic Plan.
- The 2014-2015 budget was developed with sensitivity to the tough economic challenges that exist today. Therefore, many budget accounts were reduced. There are no new district-generated initiatives. When compared to current year actual staffing levels, two new classroom teaching positions and one part-time cafeteria worker are added. One outside the classroom teaching position and one teaching assistant position are eliminated.
- *Mandates Included:* The budget supports *new federal and state requirements* that include: (1) Accountability Plan; (2) Teacher and Administrator Evaluation Plans; (3) Common Core State Standards; and, (4) a new technology adaptive, standardized testing program.
- *Class size* contributes to improved student academic performance as well as the social and emotional development of children. Class configurations in this budget support compliance with the *Class Size Task Force Guidelines*.
- All mandated *Special Education* services are included in the budget proposal. Reimbursement for *Special Education Excess Cost* will be funded by the State of Connecticut for a percentage of costs, determined annually, in excess of 4.5 times the district's per pupil expenditure.
- The budget meets mandatory *transportation requirements* and all related contractual obligations.
- All current *collective bargaining agreements* and employee contract wage adjustments have been included in this budget. 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.
- Supports the custodial and maintenance needs necessary to maintain cleanliness and maintenance objectives of the facilities.

### *Most Importantly – The Proposed Budget Supports Curricula and Programs*

- The budget supports the *purchase of core mathematics resource materials* for Grades 1-2, and includes a critical evaluation of our mathematics program through a 3-day site visit from the Tri-State Consortium.
- The budget supports purchase of instructional materials to support the new *Common Core Science Standards*.
- Supports our *Gifted and Talented* program, as well as a school-wide focus on challenging every student, including advanced learners.
- Allows the district to move forward in identifying and supporting individual student pathways with a focus on increased student performance.
- 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; (3) imbedded professional development and support for core curriculum areas; and, (4) continued implementation of a comprehensive before and after-school *Technology Academy* to provide on-going professional development for staff in this ever-expanding area.
- As expected, *continued support* for language arts, the core academic subjects, the arts, physical education and existing initiatives to support the emotional and social development of students is included. Support for these areas includes the purchase of instructional materials, curriculum projects and opportunities for on-going professional learning for staff in key educational initiatives.

## Budget Development Process

- ❖ Budget Process Began in October, 2013
- ❖ “Zero Based” Approach Implemented
- ❖ Alignment with Goals and Initiatives
- ❖ Input from District/School Administration and Staff
- ❖ Board of Education Finance Committee Meeting –  
December 9, 2013 - Presentation of 2014-2015 Budget
- ❖ Board of Education Meeting - December 16, 2013 –  
Continued Discussion 2014-2015 Budget
- ❖ Budget Meeting with First Selectman, Finance Board Chair,  
and Finance Director, January, 2014 – T.B.D.
- ❖ Board of Selectmen/Finance Presentation, February, 2014  
– T.B.D.
- ❖ Budget Hearing April, 2014 – T.B.D.
- ❖ Budget Adoption May, 2014 – T.B.D.

## 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.

	2012-2013 Actual	2013-2014 Anticipated	2014-2015 Estimated
<u>Intergovernmental Revenue</u>			
Education Cost Sharing(ECS)	<u>722,492</u>	<u>727,769</u>	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.

	2012-2013 Actual	2013-2014 Anticipated	2014-2015 Estimated
<u>District Initiated Revenues</u>			
Special Education-Excess Costs	<u>45,224</u>	<u>42,726</u>	<u>37,172</u>

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.

	2012-2013 Actual	2013-2014 Anticipated	2014-2015 Estimated
<u>Grant Revenues</u>			
IDEA Part B, Section 611	168,171	171,467	174,674
IDEA Part B, Section 619 (Pre-K)	11,255	11,476	11,690
Title I- Improving Basic Programs	47,565	48,497	49,404
Title IIA- Teachers	13,232	13,491	13,744
Title III - Language	2,347	2,374	2,418
Primary Mental Health	22,087	22,087	22,087
Magnet School Transportation	2,600	0	0
Open Choice	36,000	36,000	36,000
Universal Service Funds	11,757	11,919	12,142
Non-Public Health	2,911	2,931	2,986
Total Grant Revenues	<u>317,925</u>	<u>320,242</u>	<u>325,145</u>

**Appendix A. Beecher Road School Enrollment By Grade Projected to 2023**

<b>School Year</b>	<b>Birth Year<sup>1</sup></b>	<b>Births</b>	<b>KI</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>PreK</b>	<b>Total</b>
2003-04	1998	87	113	120	112	115	136	129	161	16	902
2004-05	1999	66	94	107	125	116	124	138	129	20	853
2005-06	2000	64	102	91	109	126	115	123	140	19	825
2006-07	2001	70	101	103	90	111	128	117	125	18	793
2007-08	2002	55	89	105	103	91	118	134	124	22	786
2008-09	2003	76	100	91	101	110	90	121	126	16	755
2009-10	2004	54	95	97	88	104	115	93	122	19	733
2010-11	2005	54	85	104	102	90	107	116	99	20	723
2011-12	2006	59	91	86	109	107	95	110	116	23	737
2012-13	2007	59	90	101	94	119	112	98	111	19	744
2013-14	2008	47	117	100	104	93	120	117	96	19	766
<b>Projected</b>											
2014-15	2009	46	92	124	104	108	96	124	118	19	785
2015-16	2010	53	80	98	129	108	112	99	125	19	769
2016-17	2011	61	91	85	101	133	112	115	100	19	757
2017-18	2012	58	88	97	88	105	138	115	116	19	767
2018-19	2013	60	90	94	101	91	109	142	116	19	762
2019-20	2014	60	90	96	97	104	95	112	144	19	757
2020-21	2015	60	93	96	99	101	108	97	113	19	727
2021-22	2016	60	90	99	99	103	105	111	99	19	725
2022-23	2017	60	91	96	103	103	107	108	113	19	738
2023-24	2018	60	91	97	99	106	107	110	109	19	738

<sup>1</sup>1998 to 2013 births from the State Department of Public Health. Births in 2012 are preliminary. Births in 2013 were estimated from recorded in-state births through September. Births in 2014 to 2018 were set at the average of 2011 to 2013.  
<sup>2</sup>Based on 90<sup>th</sup> percentile of births five- and six- years ago and retention in 2014 and the median of the past 17 years in 2015 to 2023 plus 14 children such that total Open Choice slots remains at 12 students.

## Woodbridge School District- Beecher Road School

### Projection Numbers 5 Year Plan (11-27-13)

2013-14				2014-15			2015-16		
Program	Projected Class	Number of Teachers	Total Number	Projected Class	Number of Teachers	Total Number	Projected Class	Number of Teachers	Total Number
	Enrollment: 10-01-13	Required	Students	Enrollment	Required	Students	Enrollment	Required	Students
PreK	20	1	19	20	1	20	20	1	20
Kdg.	19,20,19,19,20,20	6	117	18,18,18,19,19	5	92	18,18,18,18,18	5	90
Grade 1	17,16,17,16,16,*18	6	100	17,17,18,18,18,18,*18	7	124	19,19,19,19,*19	5	95
Grade 2	21,21,21,22,*18	5	103	17,17,17,17,18,*18	6	104	18,18,18,18,19,19,*18	7	128
Grade 3	18,16,21,18,*19	5	92	18,18,18,18,18,18	6	108	18,18,18,18,18,*18	6	108
Grade 4	21,20,20,20,19,*20	6	120	19,19,19,20,*19	5	96	18,19,19,19,19,*18	6	112
Grade 5	18,18,20,19,21,20	6	116	20,20,21,21,21,21	6	124	19,17,20,18,*19	5	99
Grade 6	20,18,21,19,19	5	97	19,20,20,20,20,20	6	119	21,20,20,20,20,*20	6	126
	<b>Total BRS</b>	<b>40</b>	<b>764</b>	<b>Total BRS</b>	<b>42</b>	<b>787</b>	<b>Total BRS</b>	<b>41</b>	<b>778</b>
OOD			2	OOD		2	OOD		2
	<b>TOTAL</b>		<b>766</b>	<b>Total</b>		<b>789</b>	<b>Total</b>		<b>780</b>

\*Multiage

\*Multiage

\*Multiage

2016/17				start					
Program	Projected Class	Number of Teachers	Total Number	Projected Class	Number of Teachers	Total Number	Projected Class	Number of Teachers	Total Number
	Enrollment	Required	Students	Enrollment	Required	Students	Enrollment	Required	Students
PreK	20	1	20	20	1	19	20	1	20
Kdg.	18,18,18,18,19	5	91	17,17,18,18,18	5	88	18,18,18,18,18	5	90
Grade 1	19,19,19,19,*19	5	95	19,19,19,20,*20	5	97	18,19,19,19,*19	5	94
Grade 2	17,17,17,17,17,*17	6	102	19,19,19,19,*19	5	95	20,20,20,20,20	5	100
Grade 3	19,19,19,19,19,19,*19	7	133	17,17,17,18,18,*18	6	105	19,19,19,19,19	5	95
Grade 4	18,19,19,19,19,*18	6	112	19,19,20,20,20,20*,20	7	138	17,17,17,17,18,18	6	104
Grade 5	19,19,19,19,19,20	5	115	19,19,19,19,19,20	6	115	20,20,20,20,20,20,20	7	140
Grade 6	20,20,21,21,21	5	103	19,19,19,19,20,20	6	116	20,20,20,20,19,20	6	116
	<b>Total BRS</b>	<b>40</b>	<b>771</b>	<b>Total BRS</b>	<b>41</b>	<b>773</b>	<b>Total BRS</b>	<b>40</b>	<b>762</b>
OOD			3	OOD		5	OOD		5
	<b>TOTAL</b>		<b>774</b>	<b>TOTAL</b>		<b>778</b>	<b>TOTAL</b>		<b>767</b>

\*Multiage

\*Multiage

\*Multiage

GS: 12-3-13

## PERSONNEL SUMMARY

Personnel	Actual Staff 2012-2013	Actual Staff 2013-2014	Proposed Staff 2014-2015	Changes 2014-2015
<b>Administrators</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	
<b>Certified Teachers Total FTE</b>	<b>70.5</b>	<b>72.5</b>	<b>73.5</b>	1.0
* Classroom Teachers(Including Pre-K)	39.0	40.0	42.0	
*Art	1.5	1.5	1.5	
*Music	2.5	2.5	2.5	
*PE/Health	3.0	3.0	3.0	
*Interventionist	0.0	1.0	0.0	
*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	9.0	9.0	9.0	
*Pupil Personnel Services	2.5	2.5	2.5	
<b>Instructional Support</b>	<b>27.6</b>	<b>27.6</b>	<b>26.6</b>	(1.0)
*Regular Ed Teacher Assistants	14.6	15.6	14.6	
*SPED Teacher Assistants	13.0	12.0	12.0	
<b>Operational Support</b>	<b>18.5</b>	<b>18.5</b>	<b>19.0</b>	0.5
*Nurses	2.5	2.5	2.5	
*Secretarial & Clerical(District/School)	7.0	7.0	7.0	
*Custodial & Maintenance	8.0	8.0	8.0	
*Cafe Aides	1.0	1.0	1.5	

**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 2013-2014 EXPERIENCE GRID**

Step	Masters 6th Year PHD or or or			TOTAL FTE'S	
	Bachelors	MA + 15	6th + 15		ED
1				0	
2				0	
3		1	1	2	
4		1		1	
5	2	5		7	
6		2		2	
7		2		2	
8		1	2	3	
9	1	3		4	
10		1	1	2	
11		1		1	
12		3	2	5	
13		1	3	0.5	4.5
14	1	2		3	
15		4	3	7	
16-20		9	3	1	13
21-25		3	1		4
26 +		6	3	1	10

**Total FTE      4            45            19            2.5      70.5**

**\* Reflects Staff at the presentation of budget last year and does not include retirements, resignations, and replacements that occurred after budget submission.**

**2014-2015 PROJECTED  
TEACHERS EXPERIENCE GRID**

Step	Masters 6th Year PHD or or or			TOTAL FTE'S	
	Bachelors	MA + 15	6th + 15		ED
1				0	
2				0	
3				0	
4	2	1	1	4	
5		2		2	
6	2	5		7	
7		2		2	
8		2	2	4	
9		1		1	
10	1	4		5	
11		2	1	3	
12		1		1	
13		3	2	5	
14		1	3	0.5	4.5
15	1	2		3	
16-20		11	5	1	17
21-25		4	2		6
26 +		5	3	1	9

**Total FTE      6            46            19            2.5      73.5**

## Woodbridge Board of Education 2014-2015 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 affiliated 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. In addition, Medicare is not withheld for teachers hired before April 1, 1986. Additionally, we have an alternative Social Security plan which releases us from matching payments on certain employees.

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

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

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

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

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

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

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

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

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

Other professional services (390): this object is used for miscellaneous professional services not included in above such as, 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 (420): this object is used exclusively for the payment of heat energy (i.e. natural gas) which is used to heat the school and run the boilers for hot water.

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

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

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

Other purchased services (490): this object is used primarily for services used to maintain the grounds such as grass cutting, maintain the infrastructure 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.

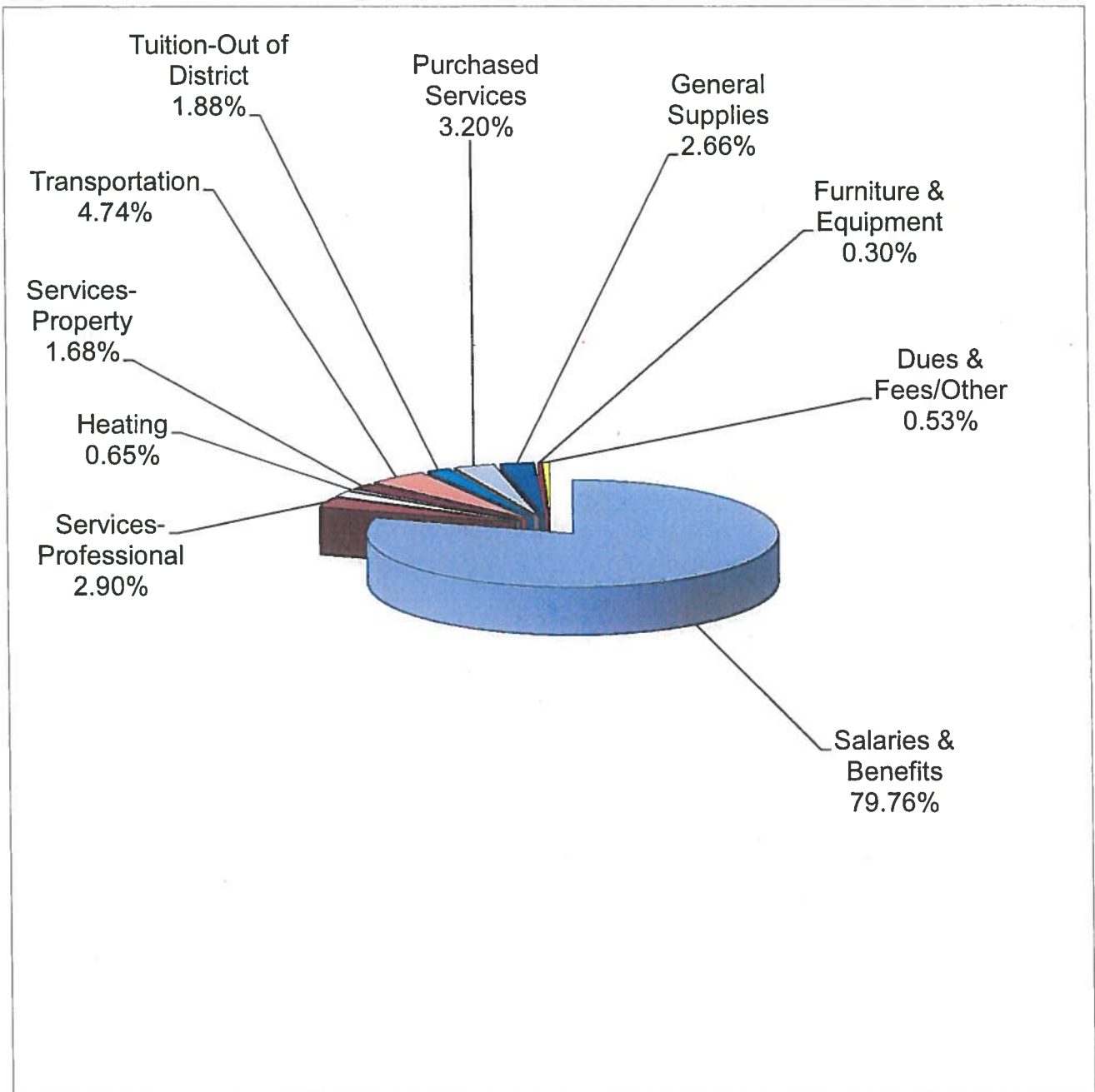
Unemployment (825): Includes payments to the State Department of Unemployment for employees no longer employed by the Woodbridge Board of Education.

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	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 PROPOSED	\$ Change	% Change	% Total Budget
Certified and Administrative	\$6,061,422	\$6,212,289	\$6,399,814	\$187,525	3.0%	48.1%
Teacher Assistants	594,108	589,468	602,713	\$13,245	2.2%	4.5%
Administrative Assistant/Clerical	313,277	314,253	336,221	\$21,968	7.0%	2.5%
Custodial	327,425	369,103	403,492	\$34,389	9.3%	3.0%
Salaries Other	135,955	161,593	175,604	\$14,011	8.7%	1.3%
<b>SUBTOTAL SALARIES</b>	<b>7,432,187</b>	<b>7,646,707</b>	<b>7,917,844</b>	<b>\$271,138</b>	<b>3.5%</b>	<b>59.5%</b>
Benefits	2,405,164	2,435,739	2,687,843	\$252,103	10.4%	20.2%
<b>SUBTOTAL SALARIES &amp; BENEFITS</b>	<b>9,837,351</b>	<b>10,082,446</b>	<b>10,605,687</b>	<b>\$523,241</b>	<b>5.2%</b>	<b>79.8%</b>
Services-Professional/Technical	380,877	384,607	385,917	\$1,310	0.3%	2.9%
Utilities	237,858	256,334	228,622	(\$27,712)	-10.8%	1.7%
Heating Oil	59,466	112,200	85,824	(\$26,376)	-23.5%	0.6%
Services-Property	467,892	211,739	222,840	\$11,101	5.2%	1.7%
Transportation	562,606	623,195	629,601	\$6,406	1.0%	4.7%
Tuition-Out of District	276,017	315,174	249,525	(\$65,649)	-20.8%	1.9%
Purchased Services	340,134	386,003	424,878	\$38,875	10.1%	3.2%
General Supplies	447,726	329,435	354,101	\$24,666	7.5%	2.7%
Furniture & Equipment	90,717	39,400	39,280	(\$120)	-0.3%	0.3%
Dues & Fees/Other	72,222	77,465	70,449	(\$7,016)	-9.1%	0.5%
<b>TOTALS</b>	<b>\$12,772,866</b>	<b>\$12,817,998</b>	<b>\$13,296,724</b>	<b>\$478,727</b>	<b>3.73%</b>	<b>100.0%</b>

## EXPENDITURES BY OBJECT



Salaries & Benefits	10,605,687	79.8%
Services-Professional	385,917	2.9%
Utilities	228,622	1.7%
Heating	85,824	0.6%
Services-Property	222,840	1.7%
Transportation	629,601	4.7%
Tuition-Out of District	249,525	1.9%
Purchased Services	424,878	3.2%
General Supplies	354,101	2.7%
Furniture & Equipment	39,280	0.3%
Dues & Fees/Other	70,449	0.5%
<b>Total Budget</b>	<b><u>13,296,724</u></b>	<b>100%</b>

# Object Narratives

## Salaries 110-190

Amount due to contractual agreements	\$ 7,879,744
Curriculum Writing	\$ 19,000
Stipends/After School Learning Initiatives	\$ 19,100
<b>Total Salary Request</b>	<b>\$ 7,917,844</b>

## Benefits 220-290

220 - FICA	\$ 224,154
230 - MERF	\$ 200,535
270 - Medical Insurance	\$2,217,840
280 - Life Insurance	\$ 36,114
290 - Other Benefits	\$ 9,200
<b>Total Benefits</b>	<b>\$2,687,843</b>

## Services Prof & Tech 320

<b>320 - Professional Development</b>	<b>\$ 73,365</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	\$ 209,000
Water & Sewer	\$ 19,622
<b>Total Utilities</b>	<b>\$ 228,622</b>
<b>420 - Heating</b>	
Natural Gas	\$ 85,824
<b>450 - Building Improvements</b>	<b>\$ 35,000</b>
Includes painting, grounds work, and misc. items.	

## Services-Purchased other 510-590

<b>510 - Transportation</b>	
Contractual agreements	\$ 433,076
Diesel fuel	\$ 44,850
Special Education transportation	\$ 151,675
<b>Total Transportation</b>	<b>\$ 629,601</b>
<b>560 - Tuition</b>	
Tuition mandated for out placed students currently identified	\$ 232,500
Wintergreen student tuition	\$ 17,025
<b>Total Tuition</b>	<b>\$ 249,525</b>

## BUDGET BY OBJECT

Description	Obj#	ACTUAL 2012-2013	BUDGET 2013-2014	PROPOSED 2014-2015	\$ Change Budget - Prop.	% Change
<b>Salaries:</b>						
Salaries Admin	110	622,615	629,992	642,502	12,510	2.0%
Salaries Teachers	120	5,438,806	5,582,297	5,757,312	175,015	3.1%
Salaries Custodian	130	327,425	369,103	403,492	34,389	9.3%
Salaries Nurses	140	111,631	132,778	136,551	3,773	2.8%
Salaries Secretaries	150	313,277	314,253	336,221	21,968	7.0%
Salaries T.A.	160	594,108	589,468	602,713	13,245	2.2%
Salaries Misc	190	24,324	28,815	39,053	10,238	35.5%
	<b>Salaries Total</b>	<b>7,432,187</b>	<b>7,646,707</b>	<b>7,917,844</b>	<b>271,138</b>	<b>3.5%</b>
<b>Benefits:</b>						
FICA	220	187,792	210,232	224,154	13,922	6.6%
Merf	230	183,202	187,029	200,535	13,506	7.2%
Medical Insurance	270	1,991,066	1,990,318	2,217,840	227,522	11.4%
Life Insurance	280	34,935	34,960	36,114	1,153	3.3%
Other Benefits	290	8,168	13,200	9,200	(4,000)	-30.3%
	<b>Benefits Total</b>	<b>2,405,164</b>	<b>2,435,739</b>	<b>2,687,843</b>	<b>252,103</b>	<b>10.4%</b>
<b>Services - Prof &amp; Tech:</b>						
Prof. Development	320	62,004	77,805	73,365	(4,440)	-5.7%
Legal	330	30,000	38,000	31,500	(6,500)	-17.1%
Software Support	340	11,075	13,078	21,125	8,047	61.5%
Substitutes	350	61,948	28,000	28,000	0	0.0%
Other Prof. Services	390	215,850	227,724	231,927	4,203	1.8%
	<b>Services - Prof &amp; Tech Total</b>	<b>380,877</b>	<b>384,607</b>	<b>385,917</b>	<b>1,310</b>	<b>0.3%</b>
<b>Services - Property:</b>						
Utilities	410	237,858	256,334	228,622	(27,712)	-10.8%
Heating	420	59,466	112,200	85,824	(26,376)	-23.5%
Repairs & Maint.	430	52,359	47,627	49,044	1,417	3.0%
Leases & Rentals	445	63,143	52,411	53,863	1,452	2.8%
Building Improvements	450	250,433	30,000	35,000	5,000	16.7%
Other Purch. Services	490	101,957	81,701	84,933	3,232	4.0%
	<b>Services - Property Total</b>	<b>765,216</b>	<b>580,273</b>	<b>537,286</b>	<b>(42,987)</b>	<b>-7.4%</b>
<b>Services - Purchased Other:</b>						
Transportation	510	562,606	623,195	629,601	6,406	1.0%
Insurances Other	520	194,032	203,650	252,203	48,553	23.8%
Telephone	530	14,190	16,670	15,670	(1,000)	-6.0%
Internet	535	9,436	9,876	9,960	84	0.9%
Postage	537	3,458	5,400	4,700	(700)	-13.0%
Advertising	540	1,979	2,800	2,800	0	0.0%
Interns	550	106,792	132,257	125,645	(6,612)	-5.0%
Tuition-Out of District	560	276,017	315,174	249,525	(65,649)	-20.8%
Misc Purch. Services	590	10,248	15,350	13,900	(1,450)	-9.4%
	<b>Services - Purchased Other Total</b>	<b>1,178,757</b>	<b>1,324,372</b>	<b>1,304,004</b>	<b>(20,368)</b>	<b>-1.5%</b>

## Object Narratives

### **Supplies 610-690**

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

**\$ 164,635**

A zero based budget process has resulted in a more focused approach in support of district instructional priorities.

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

**\$ 61,371**

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**

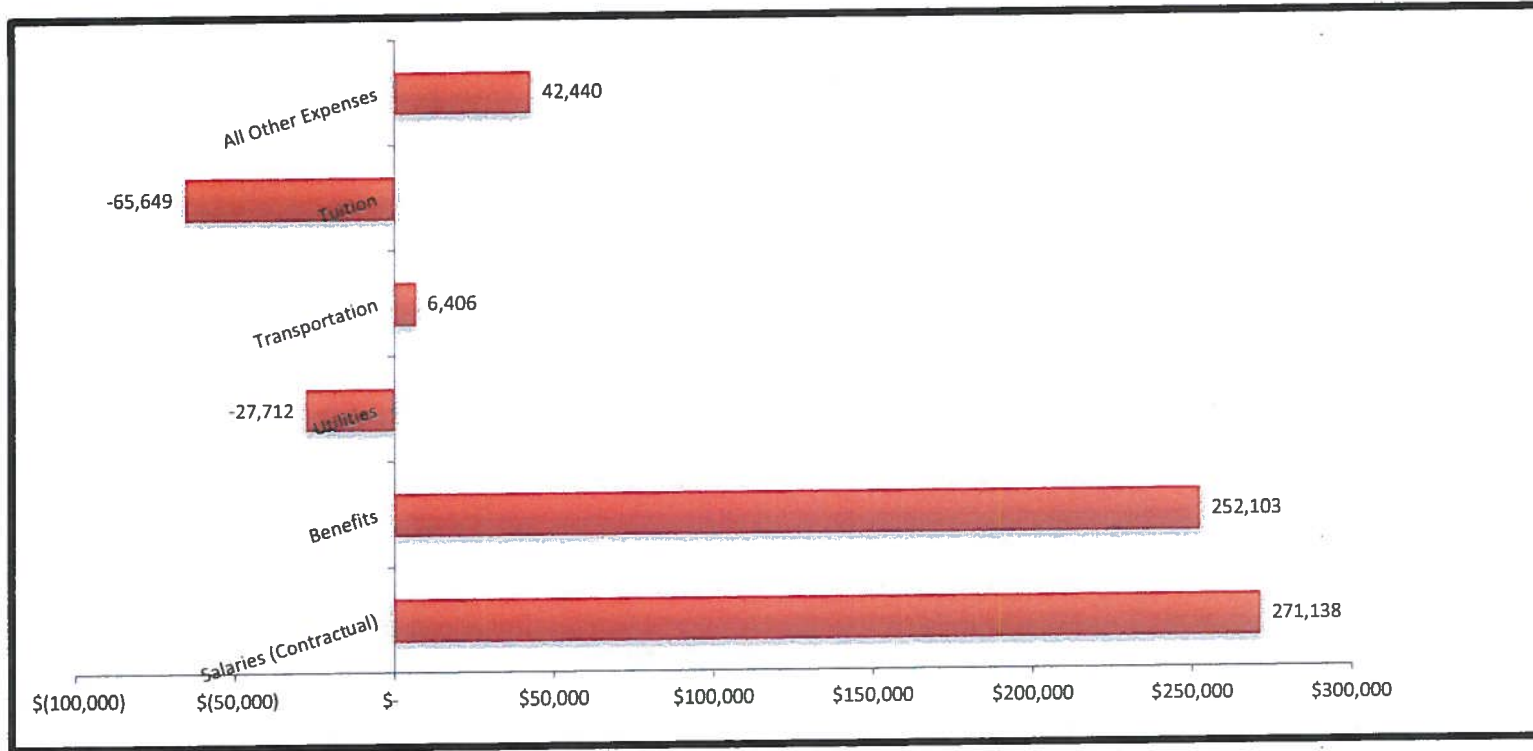
**\$ 15,900**

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 2012-2013	BUDGET 2013-2014	PROPOSED 2014-2015	\$ Change Budget - Prop.	% Change
<b>Supplies:</b>						
Supplies Teaching	610	222,278	154,558	164,635	10,077	6.5%
Computer Software	620	60,978	62,521	61,371	(1,150)	-1.8%
Supplies Nurses	625	1,796	1,800	1,842	42	2.3%
Supplies Custodial	630	61,915	52,901	56,840	3,939	7.4%
Supplies Office	635	12,467	11,500	12,300	800	7.0%
Library Books, A/V	640	19,321	18,000	18,000	0	0.0%
Subscriptions	645	17,976	14,855	25,586	10,731	72.2%
Testing	650	10,097	9,500	9,500	0	0.0%
Misc Supplies	690	40,898	3,800	4,027	227	6.0%
	<b>Supplies Total</b>	<b>447,726</b>	<b>329,435</b>	<b>354,101</b>	<b>24,666</b>	<b>7.5%</b>
<b>Property:</b>						
Equipment Office	730	0	0	0	0	0.0%
Computer/Tech Equip.	732	10,600	15,500	15,900	400	2.6%
Equipment - Teaching	735	16,871	17,050	17,050	0	0.0%
Equipment - Building	740	61,161	4,600	4,730	130	2.8%
Furniture	745	2,085	2,250	1,600	(650)	-28.9%
	<b>Property Total</b>	<b>90,717</b>	<b>39,400</b>	<b>39,280</b>	<b>(120)</b>	<b>-0.3%</b>
<b>Other Objects:</b>						
Dues, Fees & Membership	810	27,137	32,174	32,384	210	0.7%
Unemployment	825	4,425	12,596	4,850	(7,746)	-61.5%
Misc Expenditures	900	40,660	32,695	33,215	520	1.6%
	<b>Other Objects Total</b>	<b>72,222</b>	<b>77,465</b>	<b>70,449</b>	<b>(7,016)</b>	<b>-9.1%</b>
<b>TOTAL BUDGET</b>		<b>12,772,866</b>	<b>12,817,998</b>	<b>13,296,724</b>	<b>478,727</b>	<b>3.73%</b>

## DISTRIBUTION OF BUDGET INCREASES



	\$ Dollars
Salaries (Contractual)	\$ 271,138
Benefits	\$ 252,103
Utilities	\$ (27,712)
Transportation	\$ 6,406
Tuition	\$ (65,649)
All Other Expenses	\$ 42,440
<b>Total Increase</b>	<b>\$ 478,727</b>

Increase of 3.73% over the current year budget

## BUDGET DETAIL

Account		OBJ	J DESCRIPTION	ACTUAL 2012-2013	BUDGET 2013-2014	BUDGET 2014-2015	DIFF FY15-FY14	% Change
1301	61100		Special Ed. Director Salary	113,377	115,930	118,249	2,319	2.00%
1401	61101		Superintendent Salary	165,713	165,713	168,938	3,225	1.95%
1401	61102		Business Manager Salary	103,525	103,525	105,595	2,070	2.00%
1401	61103		Principal Salary (Pre K - 6)	130,000	132,613	135,265	2,652	2.00%
1401	61104		Assistant Principal Salary (Pre K - 6)	110,000	112,211	114,455	2,244	2.00%
		110	<b>TOTAL SALARIES ADMIN</b>	<b>622,615</b>	<b>629,992</b>	<b>642,502</b>	<b>12,510</b>	<b>1.99%</b>
1105	61200		Teacher Salaries-North Art	64,614	65,545	66,850	1,305	1.99%
1107	61200		Teacher Salaries- Kinder	410,537	419,662	496,720	77,058	18.36%
1111	61200		Teacher Salaries-North Music	70,759	71,811	73,889	2,078	2.89%
1112	61200		Teacher Salaries-North Phys Ed	126,937	130,687	133,192	2,505	1.92%
1117	61200		Teacher Sal-World Lang. North	75,271	77,306	80,109	2,803	3.63%
1217	61200		Teacher Sal-World Lang. South	301,722	77,306	80,109	2,803	3.63%
1120	61200		Teacher Sal- Multi-Age	294,947	306,725	316,956	10,231	3.34%
1126	61200		Teacher Salaries-Grade 1	261,969	299,244	319,943	20,699	6.92%
1127	61200		Teacher Salaries-Grade 2	64,613	267,263	275,789	8,526	3.19%
1205	61200		Teacher Salaries South Art	105,907	65,545	66,850	1,305	1.99%
1211	61200		Teacher Salaries South Music	132,220	107,448	110,635	3,187	2.97%
1212	61200		Teacher Salaries- South Phys Ed	76,182	135,390	137,988	2,598	1.92%
1228	61200		Teacher Salaries-Grade 3	375,038	380,626	505,823	125,197	32.89%
1229	61200		Teacher Salaries-Grade 4	414,822	424,315	435,671	11,356	2.68%
1230	61200		Teacher Salaries-Grade 5	346,539	351,710	374,844	23,134	6.58%
1231	61200		Teacher Salaries-Grade 6	421,554	433,912	357,237	(76,675)	-17.67%
1303	61200		Teacher Salaries-Sped	669,822	703,362	645,895	(57,467)	-8.17%
1313	61200		Teacher Sal-Sped Pre-School	77,892	79,079	85,628	6,549	8.28%
1333	61200		Teacher Salaries-Sped Summer	15,873	20,000	19,000	(1,000)	-5.00%
1408	61200		Teacher Sal-DW Language Arts	360,551	354,338	361,854	7,516	2.12%
1409	61200		Teacher Salaries-DW Math	133,987	135,580	139,131	3,551	2.62%
1410	61200		Teacher Salaries-DW Media Cntr	114,347	118,763	122,155	3,392	2.86%
1418	61200		Teacher Salaries-DW Technology	209,455	212,274	217,429	5,155	2.43%
1434	61200		Teacher Salaries-DW Science	90,858	93,261	95,024	1,763	1.89%
1303	61201		Psychologist Sal-Sped Loc Wide	143,995	168,985	154,339	(14,646)	-8.67%
1403	61201		Tutor/Homebound Salary-DW	1,400	2,620	2,620	0	0.00%
1419	61201		Curriculum Writing Salary	20,801	19,000	19,000	0	0.00%
1303	61203		Counselor Salary-Sped	40,841	41,440	43,532	2,092	5.05%
1403	61204		Stipends	15,354	19,100	19,100	0	0.00%
		120	<b>TOTAL TEACHER SALARIES</b>	<b>5,438,806</b>	<b>5,582,297</b>	<b>5,757,312</b>	<b>175,015</b>	<b>3.14%</b>
1402	61303		Custodian Salaries-DW School	301,081	339,995	371,044	31,049	9.13%
1402	61305		Custodian OT Salary-DW School	26,344	29,108	32,448	3,340	11.47%
		130	<b>TOTAL CUSTODIAN SALARIES</b>	<b>327,425</b>	<b>369,103</b>	<b>403,492</b>	<b>34,389</b>	<b>9.32%</b>
1404	61400	140	<b>TOTAL NURSE SALARIES</b>	<b>111,631</b>	<b>132,778</b>	<b>136,551</b>	<b>3,773</b>	<b>2.84%</b>
1101	61500		Secretaries Sal-Primary Admin	37,667	36,299	41,600	5,301	14.60%
1201	61500		Secretaries Sal-Intermediate Admin	82,591	84,720	91,520	6,800	8.03%
1301	61500		Secretaries Sal-Sped Admin	44,075	45,391	46,966	1,575	3.47%
1401	61500		Secretaries Sal-DW Admin	148,944	147,843	156,135	8,292	5.61%
		150	<b>TOTAL SECRETARY SALARIES</b>	<b>313,277</b>	<b>314,253</b>	<b>336,221</b>	<b>21,968</b>	<b>6.99%</b>
1103	61600		Non-Certified Sal-Primary Loc Wd	189,288	197,400	196,443	(957)	-0.48%
1203	61600		Non-Certified Sal-Intermediate Loc Wd	83,579	85,299	85,107	(192)	-0.23%

## BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL	BUDGET	BUDGET	DIFF	%
			2012-2013	2013-2014	2014-2015	FY15-FY14	Change
1303	61600	Non-Certified Sal-Sped Loc Wd	110,697	78,751	97,591	18,840	23.92%
1333	61600	Non-Certified Sal-Sped Summer	5,072	5,000	5,000	0	0.00%
1410	61600	Non-Certified Sal-DW Media Cntr	51,421	52,656	52,936	280	0.53%
1418	61600	Non-Certified Sal-DW Technolog	15,509	15,881	16,244	363	2.29%
1421	61600	Non-Certified Sal-DW Copy Cntr	25,202	25,789	25,729	(60)	-0.23%
1303	61601	One to One Sal-Sped Loc Wide	113,340	128,692	123,663	(5,029)	-3.91%
	160	<b>TOTAL T.A. SALARIES</b>	<b>594,108</b>	<b>589,468</b>	<b>602,713</b>	<b>13,245</b>	<b>2.25%</b>
1403	61900	Cafe Aides-DW Loc Wide	15,511	15,854	22,879	7,025	44.31%
1423	61900	Clerk of the Board-DW Board ED	5,210	5,424	5,554	130	2.39%
1425	61900	Retirement/Other Payments-DW	0	-	0	0	0.00%
1103	61903	Lifeguard Salary-Primary Loc Wid	837	1,002	1,120	118	11.78%
1203	61903	Lifeguard Salary-Intermediate Loc Wd	2,766	2,535	3,500	965	38.07%
1403	61904	Degree Changes-DW	0	4,000	6,000	2,000	50.00%
1403	61906	Sick pay out-DW	0	-	0	0	0.00%
	190	<b>TOTAL MISC SALARIES</b>	<b>24,324</b>	<b>28,815</b>	<b>39,053</b>	<b>10,238</b>	<b>35.53%</b>
1432	62200	220 <b>TOTAL FICA</b>	<b>187,792</b>	<b>210,232</b>	<b>224,154</b>	<b>13,922</b>	<b>6.62%</b>
1432	62300	MERF Amortization-DW	9,046	10,248	10,772	524	5.12%
1432	62301	MERF-DW	174,156	176,781	189,763	12,982	7.34%
	230	<b>TOTAL MERF</b>	<b>183,202</b>	<b>187,029</b>	<b>200,535</b>	<b>13,506</b>	<b>7.22%</b>
						0	0.00%
1425	62700	Non-Employess Medical Ins-DW	89,246	96,768	100,010	3,242	3.35%
1432	62700	Medical Insurance-DW	1,901,820	1,893,550	2,117,830	224,280	11.84%
	270	<b>TOTAL MEDICAL INSURANCE</b>	<b>1,991,066</b>	<b>1,990,318</b>	<b>2,217,840</b>	<b>227,522</b>	<b>11.43%</b>
1432	62800	280 <b>TOTAL LIFE INSURANCE</b>	<b>34,935</b>	<b>34,960</b>	<b>36,114</b>	<b>1,153</b>	<b>3.30%</b>
1401	62900	Retirement Payments-DW	0	-	0	0	0.00%
1403	62902	Course Reimbursement-DW	8,168	13,200	9,200	(4,000)	-30.30%
	290	<b>TOTAL OTHER BENEFITS</b>	<b>8,168</b>	<b>13,200</b>	<b>9,200</b>	<b>(4,000)</b>	<b>-30.30%</b>
1103	63200	Prof Development-Primary Loc Wd	4,472	3,500	3,500	0	0.00%
1201	63200	Prof Development- Administration	3,139	3,500	3,500	0	0.00%
1203	63200	Prof Development-Intermediate Loc Wd	5,909	3,500	3,500	0	0.00%
1303	63200	Prof Development-Sped Loc Wd	1,801	1,800	2,500	700	38.89%
1401	63200	Prof Development-DW Admin	1,653	3,500	3,500	0	0.00%
1404	63200	Prof Development-DW Nurse	418	500	500	0	0.00%
1408	63200	Prof Development-DW Lang Arts	490	1,200	1,200	0	0.00%
1409	63200	Prof Development-DW Math	1,006	4,800	4,300	(500)	-10.42%
1410	63200	Prof Development-DW Media Cntr	80	805	1,215	410	50.93%
1418	63200	Prof Development-DW Technology	558	4,200	4,200	0	0.00%
1419	63200	Prof Development-DW Curriculum	39,327	45,500	39,500	(6,000)	-13.19%
1423	63200	Prof Development-DW Board Ed	2,197	2,000	2,000	0	0.00%
1434	63200	Prof Development-DW Science	954	3,000	3,950	950	31.67%
	320	<b>TOTAL PROF DEVELOPEMENT</b>	<b>62,004</b>	<b>77,805</b>	<b>73,365</b>	<b>(4,440)</b>	<b>-5.71%</b>
1301	63300	Legal-Sped Admin	10,000	14,000	11,500	(2,500)	-17.86%
1401	63300	Legal-DW Admin	20,000	24,000	20,000	(4,000)	-16.67%
	330	<b>TOTAL LEGAL</b>	<b>30,000</b>	<b>38,000</b>	<b>31,500</b>	<b>(6,500)</b>	<b>-17.11%</b>

## BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL	BUDGET	BUDGET	DIFF	%
			2012-2013	2013-2014	2014-2015	FY15-FY14	Change
1401	63400	Software Support-DW Admin	3,378	3,438	3,545	107	3.11%
1403	63400	Software Support-DW Loc Wide	6,802	6,640	14,580	7,940	119.58%
1404	63400	Software Support-DW Nurse	0	1,000	1,000	0	0.00%
1410	63400	Software Support-DW Media Cntr	895	2,000	2,000	0	0.00%
	340	<b>TOTAL SOFTWARE</b>	<b>11,075</b>	<b>13,078</b>	<b>21,125</b>	<b>8,047</b>	<b>61.53%</b>
1403	63500	350 <b>TOTAL SUBSTITUTES</b>	<b>61,948</b>	<b>28,000</b>	<b>28,000</b>	<b>0</b>	<b>0.00%</b>
1303	63900	OT/PT Services-Sped Loc Wide	35,000	40,000	40,000	0	0.00%
1333	63900	OT/PT Services-Sped Summer	2,574	2,500	2,600	100	4.00%
1401	63900	Other Prof Services-DW Admin	146,726	150,124	155,227	5,103	3.40%
1404	63900	DW-Nurse-Oth Prof serv	1,500	1,500	1,500	0	0.00%
1303	63901	Consultants-Sped Loc Wide	14,630	18,000	17,000	(1,000)	-5.56%
1401	63902	Financial Audit-DW Admin	15,420	15,600	15,600	0	0.00%
	390	<b>TOTAL OTHER PROF SERVICES</b>	<b>215,850</b>	<b>227,724</b>	<b>231,927</b>	<b>4,203</b>	<b>1.85%</b>
1402	64100	Electricity-DW School Oper	218,439	237,334	209,000	(28,334)	-11.94%
1402	64101	Water & Sewer-DW School Oper	19,419	19,000	19,622	622	3.27%
	410	<b>TOTAL UTILITIES</b>	<b>237,858</b>	<b>256,334</b>	<b>228,622</b>	<b>(27,712)</b>	<b>-10.81%</b>
1402	64200	420 <b>TOTAL HEATING ENERGY COSTS</b>	<b>59,466</b>	<b>112,200</b>	<b>85,824</b>	<b>(26,376)</b>	<b>-23.51%</b>
1401	64300	Repairs & Maint-DW Admin	1,534	1,073	1,133	60	5.59%
1402	64300	Repairs & Maint-DW School Oper	31,362	30,307	32,005	1,698	5.60%
1403	64300	Repairs & Maint-DW Loc Wide	18,404	14,580	14,580	0	0.00%
1410	64300	Repairs & Maint-DW Media Cntr	0	600	200	(400)	-66.67%
1418	64300	Repairs & Maint-DW Technology	0	-	0	0	0.00%
1435	64300	Repairs & Maint-DW Security	1,059	1,067	1,126	59	5.53%
	430	<b>TOTAL REPAIRS &amp; MAINT</b>	<b>52,359</b>	<b>47,627</b>	<b>49,044</b>	<b>1,417</b>	<b>2.98%</b>
1101	64450	Leases & Rentals-Primary Admin	4,047	5,626	5,782	156	2.77%
1201	64450	Leases & Rentals-Intermediate Admin	2,125	4,703	4,833	130	2.76%
1301	64450	Leases & Rentals-Sped Admin	0	4,185	4,301	116	2.77%
1401	64450	Leases & Rentals-DW Admin	16,636	8,497	8,732	235	2.77%
1410	64450	Leases & Rentals-DW Media Cntr	1,206	1,587	1,631	44	2.77%
1421	64450	Leases & Rentals-DW Copy Cntr	39,129	27,813	28,584	771	2.77%
	445	<b>TOTAL LEASES &amp; RENTALS</b>	<b>63,143</b>	<b>52,411</b>	<b>53,863</b>	<b>1,452</b>	<b>2.77%</b>
1402	64500	450 <b>TOTAL BUILDING IMPROVMENTS</b>	<b>250,433</b>	<b>30,000</b>	<b>35,000</b>	<b>5,000</b>	<b>16.67%</b>
1402	64900	Purchased Services-DW Schools	55,924	25,920	26,554	634	2.45%
1303	64901	Service Contracts-Sped	0	900	900	0	0.00%
1401	64901	Service Contracts-DW Admin	2,379	2,002	2,109	107	5.34%
1402	64901	Service Contracts-DW Schools	27,839	35,085	35,709	624	1.78%
1421	64901	Service Contracts-DW Copy Cntr	205	613	642	29	4.73%
1435	64901	Service Contracts-DW Security	15,610	17,181	19,019	1,838	10.70%
	490	<b>TOTAL OTHER PURCH SERVICES</b>	<b>101,957</b>	<b>81,701</b>	<b>84,933</b>	<b>3,232</b>	<b>3.96%</b>

## BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL	BUDGET	BUDGET	DIFF	%	
			2012-2013	2013-2014	2014-2015	FY15-FY14	Change	
1212	65100	Transportation-Intermediate Phys Ed	2,277	1,637	1,716	79	4.83%	
1303	65100	Transportation-Sped	100,380	135,224	138,675	3,451	2.55%	
1333	65100	Transportation-Sped Summer	7,140	13,000	13,000	0	0.00%	
1403	65100	Transportation-DW Loc Wide	381,960	380,509	390,536	10,027	2.64%	
1403	65101	Transportation Non-Public	35,997	39,200	40,824	1,624	4.14%	
1403	65102	Fuel for Buses-DW	34,852	53,625	44,850	(8,775)	-16.36%	
	510	<b>TOTAL TRANSPORTATION</b>	<b>562,606</b>	<b>623,195</b>	<b>629,601</b>	<b>6,406</b>	<b>1.03%</b>	
1401	65200	Liability Insurance-DW Admin	87,783	91,829	109,279	17,450	19.00%	
1401	65201	Workman's Compensation-DW Admn	106,249	111,821	142,924	31,103	27.81%	
	520	<b>TOTAL INSURANCE</b>	<b>194,032</b>	<b>203,650</b>	<b>252,203</b>	<b>48,553</b>	<b>23.84%</b>	
1101	65300	Telephones-Primary Admin	4,070	4,500	4,500	0	0.00%	
1201	65300	Telephones-Intermediate Admin	4,200	4,500	4,500	0	0.00%	
1301	65300	Telephones-Sped Admin	1,570	1,470	1,470	0	0.00%	
1401	65300	Telephones-DW Admin	3,713	5,500	4,500	(1,000)	-18.18%	
1402	65300	Telephones-DW School Oper	637	700	700	0	0.00%	
	530	<b>TOTAL TELEPHONE</b>	<b>14,190</b>	<b>16,670</b>	<b>15,670</b>	<b>(1,000)</b>	<b>-6.00%</b>	
1401	65350	535	<b>TOTAL INTERNET</b>	<b>9,436</b>	<b>9,876</b>	<b>9,960</b>	<b>84</b>	<b>0.85%</b>
1101	65370	Postage-Primary Admin	352	1,300	500	(800)	-61.54%	
1201	65370	Postage-Intermediate Admin	0	1,000	1,000	0	0.00%	
1301	65370	Postage-Sped Admin	1,277	1,200	1,300	100	8.33%	
1401	65370	Postage-DW Admin	1,829	1,900	1,900	0	0.00%	
	537	<b>TOTAL POSTAGE</b>	<b>3,458</b>	<b>5,400</b>	<b>4,700</b>	<b>(700)</b>	<b>-12.96%</b>	
1401	65400	540	<b>TOTAL ADVERTISING</b>	<b>1,979</b>	<b>2,800</b>	<b>2,800</b>	<b>0</b>	<b>0.00%</b>
1401	65500	550	<b>TOTAL INTERNS</b>	<b>106,792</b>	<b>132,257</b>	<b>125,645</b>	<b>(6,612)</b>	<b>-5.00%</b>
1303	65600	Tuition-Sped Loc Wide	252,639	277,000	221,000	(56,000)	-20.22%	
1333	65600	Tuition-Sped Summer Program	15,744	18,000	11,500	(6,500)	-36.11%	
1403	65600	Tuition-DW Loc Wide	7,634	20,174	17,025	(3,149)	-15.61%	
	560	<b>TOTAL TUITION</b>	<b>276,017</b>	<b>315,174</b>	<b>249,525</b>	<b>(65,649)</b>	<b>-20.83%</b>	
1101	65900	Misc Purch Services-Primary Admn	0	500	500	0	0.00%	
1201	65900	Misc Purch Services-Intermediate Admn	913	500	500	0	0.00%	
1401	65900	Misc Purch Services-DW Admin	7,279	13,000	10,900	(2,100)	-16.15%	
1404	65900	Misc Purch Servs-Nurse	1,223	650	1,300	650	100.00%	
1423	65900	Misc Purch Servs-DW Board Ed	833	700	700	0	0.00%	
	590	<b>TOTAL MISC PURCH SRVS</b>	<b>10,248</b>	<b>15,350</b>	<b>13,900</b>	<b>(1,450)</b>	<b>-9.45%</b>	
1103	66100	Supplies-Primary Loc Wide	4,181	3,000	2,800	(200)	-6.67%	
1105	66100	Supplies-NorthArt	1,182	1,500	1,800	300	20.03%	
1107	66100	Supplies-Primary Kindergarten	5,913	5,335	5,210	(125)	-2.34%	
1111	66100	Supplies-North Music	724	1,020	800	(220)	-21.57%	

## BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL	BUDGET	BUDGET	DIFF	%
			2012-2013	2013-2014	2014-2015	FY15-FY14	Change
1112	66100	Supplies-North Phys Ed	2,145	2,000	2,200	200	10.00%
1120	66100	Supplies-Multi Age	13,664	5,000	5,400	400	8.00%
1126	66100	Supplies-Primary Grade One	4,390	5,025	5,450	425	8.46%
1127	66100	Supplies-Primary Grade Two	5,597	4,000	4,400	400	10.00%
1203	66100	Supplies-Intermediate Loc Wide	6,418	3,000	2,800	(200)	-6.67%
1205	66100	Supplies-South Art	3,305	3,700	3,700	0	0.00%
1211	66100	Supplies-South Music	4,293	3,800	4,200	400	10.53%
1212	66100	Supplies-South Phys. Ed	1,680	1,000	1,500	500	50.00%
1228	66100	Supplies-Intermediate Grade Three	6,236	5,435	5,400	(35)	-0.64%
1229	66100	Supplies-Intermediate Grade Four	9,782	5,500	5,000	(500)	-9.09%
1230	66100	Supplies-Intermediate Grade Five	5,467	5,900	5,790	(110)	-1.86%
1231	66100	Supplies-Intermediate Grade Six	6,168	5,950	5,325	(625)	-10.50%
1303	66100	Supplies-Sped Loc Wide	25,834	5,000	5,000	0	0.00%
1313	66100	Supplies-Sped Pre-School	1,157	1,000	1,000	0	0.00%
1407	66100	Supplies-DW World Language	1,670	745	2,500	1,755	235.57%
1408	66100	Supplies-DW Language Arts	11,350	11,050	12,000	950	8.60%
1409	66100	Supplies-DW Math	49,869	20,000	25,000	5,000	25.00%
1410	66100	Supplies-DW Media Center	4,750	6,400	6,400	0	0.00%
1418	66100	Supplies-DW Technology	16,987	15,700	12,950	(2,750)	-17.52%
1419	66100	Supplies-Curriculum	728	-	0	0	0.00%
1420	66100	Supplies-Social Studies	3,924	5,000	5,000	0	0.00%
1421	66100	Supplies-DW Copy Center	19,537	19,000	19,310	310	1.63%
1424	66100	Supplies-DW Tag	0	1,200	1,200	0	0.00%
1434	66100	Supplies-DW Science	5,328	8,298	12,500	4,202	50.64%
	610	<b>TOTAL SUPPLIES TEACHING</b>	<b>222,278</b>	<b>154,558</b>	<b>164,635</b>	<b>10,077</b>	<b>6.52%</b>
1301	66200	Computer Software-SPED	7,149	8,225	7,500	(725)	-8.81%
1401	66200	Computer Software-DW Admin	35,689	34,096	40,271	6,175	18.11%
1403	66200	Computer Software-DW Loc Wide	18,140	20,200	13,600	(6,600)	-32.67%
1410	66200	Computer Software-DW Media Cntr	0	-	0	0	0.00%
	620	<b>TOTAL SOFTWARE</b>	<b>60,978</b>	<b>62,521</b>	<b>61,371</b>	<b>(1,150)</b>	<b>-1.84%</b>
1404	66250	625 <b>TOTAL SUPPLIES-NURSE</b>	<b>1,796</b>	<b>1,800</b>	<b>1,842</b>	<b>42</b>	<b>2.33%</b>
1402	66300	Supplies Custodial-DW School	38,768	42,013	44,452	2,439	5.81%
1402	66301	Supplies Maintenance-DW School	23,146	10,888	12,388	1,500	13.78%
	630	<b>TOTAL SUPPLIES CUSTODIAL</b>	<b>61,915</b>	<b>52,901</b>	<b>56,840</b>	<b>3,939</b>	<b>7.45%</b>
1101	66350	Supplies Office-Primary Admin	763	-	0	0	0.00%
1201	66350	Supplies Office- SB Administration	1,165	3,500	2,100	(1,400)	-40.00%
1301	66350	Supplies Office-Sped Admin	1,547	1,200	1,200	0	0.00%
1401	66350	Supplies Office-DW Admin	8,993	6,800	9,000	2,200	32.35%
	635	<b>TOTAL SUPPLIES OFFICE</b>	<b>12,467</b>	<b>11,500</b>	<b>12,300</b>	<b>800</b>	<b>6.96%</b>
1410	66400	Books and A/V-DW Media Center	19,321	18,000	18,000	0	0.00%
	640	<b>TOTAL LIBRARY BOOKS A/V</b>	<b>19,321</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>	<b>0.00%</b>
1401	66450	Subscriptions-DW Admin	818	480	501	21	4.38%
1403	66450	Subscriptions-DW Loc Wide	7,284	5,800	16,140	10,340	178.28%

## BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL	BUDGET	BUDGET	DIFF	%
			2012-2013	2013-2014	2014-2015	FY15-FY14	Change
1404	66450	Subscriptions-DW Nurse Svcs	44	255	255	0	0.00%
1408	66450	Subscriptions-DW Language Arts	0	70	70	0	0.00%
1410	66450	Subscriptions-DW Media Center	2,309	925	925	0	0.00%
1418	66450	Subscriptions-DW Technology	7,522	7,325	7,695	370	5.05%
	645	<b>TOTAL SUBSCRIPTIONS</b>	<b>17,976</b>	<b>14,855</b>	<b>25,586</b>	<b>10,731</b>	<b>72.24%</b>
1303	66500	Testing-Sped Loc Wide	411	1,500	1,500	0	0.00%
1419	66500	Testing-DW Curriculum	9,686	8,000	8,000	0	0.00%
	650	<b>TOTAL TESTING</b>	<b>10,097</b>	<b>9,500</b>	<b>9,500</b>	<b>0</b>	<b>0.00%</b>
1435	66900	690 <b>TOTAL MISC SUPPLIES</b>	<b>40,898</b>	<b>3,800</b>	<b>4,027</b>	<b>227</b>	<b>5.97%</b>
1101	67300	Equipment Office-Primary Admin	0	-	0	0	0.00%
1201	67300	Equipment Office-Intermediate Admin	0	-	0	0	0.00%
1301	67300	Equipment Office-Sped Admin	0	-	0	0	0.00%
1401	67300	Equipment Office-DW Admin	0	-	0	0	0.00%
	730	<b>EQUIPMENT OFFICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
1101	67320	Equip Computers-Primary Admin	0	-	0	0	0.00%
1201	67320	Equip Computers-Intermediate Admin	0	-	0	0	0.00%
1301	67320	Equip Computers-Sped Admin	0	-	0	0	0.00%
1401	67320	Equip Computers-DW Admin	0	-	0	0	0.00%
1403	67320	Equip Computers-DW Loc Wide	10,600	15,500	15,900	400	2.58%
1404	67320	Equip Computers-DW Nurse Svcs		-	0	0	0.00%
1434	67320	Equip Computers-DW Science		-	0	0	0.00%
	732	<b>TOTAL COMPUTER EQUIPMENT</b>	<b>10,600</b>	<b>15,500</b>	<b>15,900</b>	<b>400</b>	<b>2.58%</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	0	1,500	1,500	0	0.00%
1126	67350	Equip Teaching-Primary Grade One	0	500	500	0	0.00%
1127	67350	Equip Teaching-Primary Grade Two	0	-	0	0	0.00%
1211	67350	Equip Teaching-Intermediate Music	2,363	2,200	2,200	0	0.00%
1212	67350	Equip Teaching-Intermediate Phys Ed	0	1,500	1,500	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	5,194	3,850	3,850	0	0.00%
1404	67350	Equip Teaching-Nurse	1,768	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	7,546	5,000	5,000	0	0.00%
1434	67350	Equip Teaching-DW Science	0	-	0	0	0.00%
	735	<b>TOTAL EQUIPMENT TEACHING</b>	<b>16,871</b>	<b>17,050</b>	<b>17,050</b>	<b>0</b>	<b>0.00%</b>
1303	67400	Equip Building-Sped Loc Wide	0	-	0	0	0.00%
1402	67400	Equip Building-DW School Oper	61,161	4,600	4,730	130	2.83%
	740	<b>TOTAL EQUIPMENT BUILDING</b>	<b>61,161</b>	<b>4,600</b>	<b>4,730</b>	<b>130</b>	<b>2.83%</b>
1101	67450	Furniture-Primary Admin	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	385	500	500	0	0.00%

## BUDGET DETAIL

Account	OBJ	DESCRIPTION	ACTUAL	BUDGET	BUDGET	DIFF	%
			2012-2013	2013-2014	2014-2015	FY15-FY14	Change
1111	67450	Furniture-Primary Music	0	-	0	0	0.00%
1112	67450	Furniture-Primary Phys Ed	879	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	228	400	600	200	50.00%
1434	67450	Furniture-DW Science	594	850	0	(850)	-100.00%
	745	<b>TOTAL FURNITURE</b>	<b>2,085</b>	<b>2,250</b>	<b>1,600</b>	<b>(650)</b>	<b>-28.89%</b>
1101	68100	Dues, Fees & Member-Primary Admin	208	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	-	0	0	0.00%
1205	68100	Dues, Fees & Member-Art	0	240	240	0	0.00%
1211	68100	Dues, Fees & Member-Music	35	1,500	1,500	0	0.00%
1212	68100	Dues, Fees & Member-Phys Ed	185	300	300	0	0.00%
1303	68100	Dues, Fees & Member-Sped	777	600	780	180	30.00%
1401	68100	Dues, Fees & Member-DW Admin	21,301	21,969	21,969	0	0.00%
1404	68100	Dues, Fees & Member-DW Nurse	136	180	180	0	0.00%
1408	68100	Dues, Fees & Member-Lang Arts	0	300	300	0	0.00%
1409	68100	Dues, Fees & Member-DW Math	413	600	600	0	0.00%
1410	68100	Dues, Fees & Member-Media Cntr	722	785	815	30	3.82%
1418	68100	Dues, Fees & Member-Technology	0	1,500	1,500	0	0.00%
1419	68100	Dues, Fees & Member-Curriculum	0	-	0	0	0.00%
1423	68100	Dues, Fees & Member-Board Ed	3,361	3,000	3,000	0	0.00%
1434	68100	Dues, Fees & Member-Science	0	-	0	0	0.00%
	810	<b>TOTAL DUES &amp; FEES</b>	<b>27,137</b>	<b>32,174</b>	<b>32,384</b>	<b>210</b>	<b>0.65%</b>
1401	68250	825 <b>TOTAL UNEMPLOYMENT</b>	<b>4,425</b>	<b>12,596</b>	<b>4,850</b>	<b>(7,746)</b>	<b>-61.50%</b>
1101	69000	Misc Expenses-Primary Admin	0	-	0	0	0.00%
1201	69000	Misc Expenses-Intermediate Admin	0	-	0	0	0.00%
1401	69000	Misc Expenses-DW Admin	0	-	0	0	0.00%
1403	69000	Cafeteria Subsidy	0	-	0	0	0.00%
1423	69000	Food	9,946	1,500	2,300	800	53.33%
1401	69001	Ezra Nurse	30,714	31,195	30,915	(280)	-0.90%
	900	<b>TOTAL MISC EXPENDITURES</b>	<b>40,660</b>	<b>32,695</b>	<b>33,215</b>	<b>520</b>	<b>1.59%</b>
		<b>GRAND TOTALS</b>	<b>12,772,866</b>	<b>12,817,998</b>	<b>13,296,724</b>	<b>478,727</b>	<b>3.73%</b>