

NEW SALEM / WENDELL UNION SCHOOL DISTRICT

School Committee Budget

Fiscal Year 2024

Draft

PUBLIC HEARING

APRIL 6, 2023

NEW SALEM/WENDELL UNION SCHOOL DISTRICT FISCAL YEAR 2024 BUDGET SUMMARY

<u>Uses of Funding</u>	<u>FY21 BUDGET</u>	<u>FY21 ACTUAL</u>	<u>FY22 BUDGET</u>	<u>FY23 BUDGET</u>	<u>FY24 REQUESTED BUDGET</u>	<u>Difference</u>	<u>% Difference</u>
Administration	\$161,507	\$151,494	\$164,374	\$161,260	\$166,455	5,195.00	3.22%
Instruction	\$1,806,837	\$1,483,143	\$1,874,367	\$1,962,987	\$2,124,061	161,073.87	8.21%
Other School Services	\$91,864	\$91,851	\$94,544	\$85,288	\$86,697	1,409.00	1.65%
Plant Operations/Maintenance	\$223,299	\$251,833	\$225,919	\$229,136	\$258,710	29,573.84	12.91%
Fixed Charges	\$634,403	\$599,008	\$621,229	\$614,162	\$652,435	38,272.89	6.23%
Community Services	\$0	\$0	\$0	\$7,725	\$5,000	(2,725.00)	-35.28%
Improvement of Fixed Assets	\$4,195	\$1,447	\$4,199	\$4,595	\$4,616	21.00	0.46%
Programs with Other Schools	\$35,000	\$65,820	\$60,000	\$55,000	\$212,477	157,477.00	286.32%
Total Uses of Funding	\$2,957,105	\$2,644,596	\$3,044,632	\$3,120,153	\$3,510,451	390,297.60	12.51%

<u>Sources of Funding</u>	<u>FY22 BUDGET</u>	<u>FY23 BUDGET</u>	<u>FY24 BUDGET</u>	<u>Difference</u>	<u>% Difference</u>
Town Appropriations	\$2,029,033	\$2,044,281	\$2,248,687	\$204,406	10.00%
State Aid - Chapter 70	\$718,733	\$774,692	\$912,492	\$137,800	19.17%
Appropriation of E&D	\$50,000	\$0	\$50,000	\$50,000	100.00%
Charter Tuition Reimbursement	\$0	\$0	\$18,272	\$18,272	FY23=0
School Choice	\$150,000	\$175,000	\$150,000	-\$25,000	-16.67%
Other Revenues	\$97,000	\$126,180	\$131,000	\$4,820	4.97%
Total Sources of Funding	\$3,044,766	\$3,120,153	\$3,510,451	\$390,298	12.82%

<u>Town Appropriations</u>	<u>5 year average</u>	<u>Allocation without OOD tuition</u>	<u>Allocation with OOD tuition</u>	<u>FY23 Budget</u>	<u>% Increase</u>
New Salem	38.32%	809,197	946,201	828,956	14.14%
Wendell	61.68%	1,302,486	1,302,486	1,215,325	7.17%
Total Appropriations Needed From Towns	100.00%	2,111,683	2,248,687	2,044,281	10.00%

LINE	ACCOUNT DESCRIPTION	2021	2021	2022	2022	2023	2024	\$	%
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	Requested Budget	CHG	CHG
	ADMINISTRATION								
1	TREASURER SALARY	4,329	4,245	4,411	6,300	8,640	8,640	0	0.0%
2	PAYROLL COORDINATOR	6,700	6,700	6,700	6,700	7,000	7,000	0	0.0%
3	CONTRACTED SERVICES	2,000	2,352	2,000	2,786	2,000	2,700	700	35.0%
4	FINANCIAL AUDIT	18,000	18,000	19,000	29,500	20,000	24,000	4,000	20.0%
5	TREASURER SUPPLIES	1,500	1,120	1,500	154	750	500	(250)	-33.3%
6	SCHOOL COMMITTEE ADVERTISING	1,500	0	1,500	0	1,500	600	(900)	-60.0%
7	MASC DUES	500	500	500	625	500	625	125	25.0%
8	TREASURER BOND	500	375	500	675	500	675	175	35.0%
9	ALL OTHER SC EXPENSE	500	508	500	502	500	500	0	0.0%
10	LEGAL COUNSEL-LOCAL	4,800	4,800	4,800	4,800	4,800	6,000	1,200	25.0%
11	U28 OTHER SCHOOL COMMITTEE EXPENSE	399	968	400	360	368	373	5	1.4%
12	U28 SUPT'S SALARY	36,238	35,715	37,065	38,432	36,074	37,278	1,204	3.3%
13	U28 SECRETARY'S SALARY	15,705	15,382	16,064	16,004	15,029	15,653	624	4.2%
14	U28 PROFESSIONAL LIBRARY	133	0	133	7	123	124	1	0.8%
15	U28 SUPERINTENDENT OTHER EXPENSE	1,129	883	1,200	0	1,105	1,120	15	1.4%
16	U28 EDUC LEADERSHIP IMPRVMT DUES	744	663	747	617	1,105	1,120	15	1.4%
17	U28 SUPT'S CONFERENCE	1,063	122	1,067	359	737	746	9	1.2%
18	U28 SUPT'S TRAVEL	797	478	800	0	246	0	(246)	-100.0%
19	U28 DIRECTOR OF FINANCE/OPERATIONS	27,243	26,676	27,865	27,497	25,831	25,628	(203)	-0.8%
20	U28 FINANCE SUPPORT SALARIES	24,647	24,101	25,536	27,716	22,677	24,848	2,171	9.6%
21	U28 SUB CALLER SALARY	1,762	1,726	1,802	1,796	1,681	1,757	76	4.5%
22	U28 OFFICE SUPPLIES	1,594	2,064	1,467	2,399	1,351	1,493	142	10.5%
23	U28 POSTAGE	531	529	533	394	491	498	7	1.4%
24	U28 MACHINE RENTAL CONTRACT	797	1,932	1,111	2,202	1,400	1,617	217	15.5%
25	U28 MACHINE MAINTENANCE	717	156	400	0	368	373	5	1.4%
26	U28 CLASSIFIED ADS	133	0	133	32	123	124	1	0.8%
27	U28 OTHER CONFERENCES	797	351	800	87	737	746	9	1.2%
28	U28 FINANCE DIRECTOR TRAVEL	638	393	400	199	368	373	5	1.4%
29	U28 LEGAL COUNSEL	797	638	640	587	589	597	8	1.4%
30	U28 RECORDS RETENTION	531	0	0	0	0	0	0	FY23=0
31	U28 COMPUTER CONTRACTED SERVICES	4,650	117	4,667	4,025	4,544	0	(4,544)	-100.0%
32	U28 ADMINISTRATIVE TECHNOLOGY	133	0	133	0	123	0	(123)	-100.0%
33	U28 MISC EXP	399	0	133	183	123	498	375	304.9%
34	U28 TRAVEL						249		FY23=0
	TOTAL ADMINISTRATION	161,906	151,494	164,507	174,936	161,383	166,455	5,072	3.1%

	INSTRUCTION								
35	PRINCIPAL'S SALARY	97,000	94,860	98,000	98,000	101,920	104,977	3,057	3.0%
36	CLERICAL SALARY	54,617	54,948	57,224	52,944	57,289	65,864	8,575	15.0%
37	OFFICE MACHINE MAINTENANCE	5,300	14,598	6,000	7,418	6,000	7,000	1,000	16.7%
38	OFFICE SUPPLIES	3,750	2,165	4,000	3,691	4,000	4,000	0	0.0%
39	PRINCIPAL PROFESSIONAL EXPENSE	1,200	1,210	1,500	735	1,500	1,000	(500)	-33.3%
40	PRINCIPAL ADMINISTRATIVE TECHNOLOGY	1,500	0	1,500	0	1,500	1,500	0	0.0%
41	SPECIAL ED SUMMER SCHOOL	10,000	4,910	10,000	2,184	10,000	10,000	0	0.0%
42	TEACHERS' SALARIES REG ED	570,512	326,915	600,485	598,490	597,055	649,392	52,337	8.8%
43	TEACHERS DISABILITY COMPENSATION	5,200	6,404	6,000	6,998	6,750	12,425	5,675	84.1%
44	TEACHERS SPECIALIST REG ED SALARIES	130,444	139,788	136,910	186,057	142,909	151,577	8,668	6.1%
45	TEACHERS SPECIALIST SPECIAL EDUCATION	170,033	143,809	178,671	185,255	196,012	219,297	23,285	11.9%
46	THERAPEUTIC SERVICES	120,361	112,955	121,564	123,149	132,691	173,876	41,185	31.0%
47	SPED CONTRACTED SERVICES	10,000	8,666	10,000	69,958	10,000	5,000	(5,000)	-50.0%
48	SUBSTITUTES' SALARIES	23,000	14,995	23,000	33,334	25,000	25,000	0	0.0%
49	SUBSTITUTES' SALARIES SPED		28		0	0	0	0	FY23=0
50	TEACHER AIDES' SALARIES	207,857	230,783	212,148	206,176	252,745	278,687	25,942	10.3%
51	TEACHER AIDES' SALARIES SPED	151,251	91,140	153,830	136,013	112,005	120,487	8,482	7.6%
52	TECH/LIBRARY AIDES' SALARIES	58,765	61,524	65,111	113,942	49,272	17,200	(32,072)	-65.1%
53	LIBRARY MEDIA SPECIALIST					75,961	78,058	2,097	2.8%
54	PROF DEV SUBSTITUTES' SALARIES	1,500	14	1,500	60	1,500	0	(1,500)	-100.0%
55	PROFESSIONAL DEVELOPMENT C/S	1,000	339	1,000	3,252	1,000	1,000	0	0.0%
56	PROF DEV TUITION REMBURSEMENT	3,000	1,200	3,500	2,700	4,000	4,000	0	0.0%
57	STAFF LIBRARY MATERIALS	500	178	500	0	500	0	(500)	-100.0%
58	TEXTBOOKS & INSTRUCTIONAL MATERIALS	10,000	10,575	10,000	10,278	10,000	10,000	0	0.0%
59	LIBRARY MATERIALS	750	606	750	660	750	750	0	0.0%
60	INSTRUCTIONAL SUPPLIES	20,000	24,268	20,000	28,190	20,000	28,000	8,000	40.0%
61	TECH CONTRACTED SERVICES	3,500	1,961	3,500	3,287	3,500	3,500	0	0.0%
62	LIBRARY TECHNOLOGY SUPPLIES	1,000	0	1,000	0	1,000	1,200	200	20.0%
63	INSTRUCTIONAL HARDWARE & SOFTWARE	7,500	7,164	7,500	17,039	7,500	7,500	0	0.0%
64	PSYCHOLOGIST'S SALARY	78,301	78,301	79,064	0	75,000	77,000	2,000	2.7%
65	U28 DIRECTOR OF STDT SUPPORT SALARY	26,772	22,246	27,384	26,570	25,051	25,887	836	3.3%
66	U28 SDT SPT COORDINATOR SALARY	14,920	13,113	15,260	15,204	14,278	14,874	596	4.2%
67	U28 STIPENDS	399	0	133	0	123	124	1	0.8%
68	U28 CURRICULUM & INSTRUCTION COORDIN	11,505	10,399	11,768	0	11,019	18,963	7,944	72.1%
69	U28 EC COORDINATOR	1,742	2,261	2,096	2,044	2,092	2,544	452	21.6%
70	U28 EC PROGRAM ASSISTANT	975	745	1,069	1,065	1,124	1,139	15	1.3%
71	U28 SPED INSTRUCTIONAL SUPPLIES	133	15	0	0	0	0	0	FY23=0

72	U28 SPED DIRECTOR'S TRAVEL	957	0	800	797	737	746	9	1.2%
73	U28 PROF DEV OTH EXP	1,594	60	1,600	10,254	1,474	1,493	19	1.3%
	TOTAL INSTRUCTION	1,806,837	1,483,143	1,874,367	1,945,744	1,963,257	2,124,061	160,804	8.2%
	OTHER SCHOOL SERVICES								
74	NURSE'S SALARY - REG	70,114	70,114	70,794	57,032	59,538	60,947	1,409	2.4%
75	DOCTOR'S CONT SERV-REG	500	500	500	500	500	500	0	0.0%
76	HEALTH SUPPLIES	1,250	1,237	1,250	1,276	1,250	1,250	0	0.0%
77	FOOD SERVICE	20,000	20,000	22,000	1,799	24,000	24,000	0	0.0%
	TOTAL OTHER SCHOOL SERVICES	91,864	91,851	94,544	60,607	85,288	86,697	1,409	1.7%
	PLANT OPERATIONS/MAINTENANCE								
78	CUSTODIAL SALARIES	94,719	92,673	95,223	93,339	90,284	94,998	4,714	5.2%
79	CUSTODIAL SALARIES-VAC HELP	4,750	0	4,750	595	4,750	4,750	0	0.0%
80	CUSTODIAL OVERTIME	2,617	0	2,617	725	2,570	2,000	(570)	-22.2%
81	SUBSTITUTE CUSTODIANS' SALARY	3,000	0	3,000	4,029	3,000	4,000	1,000	33.3%
82	TRASH REMOVAL	5,250	4,192	5,250	4,192	5,250	5,250	0	0.0%
83	CUSTODIAL SUPPLIES	10,000	16,919	12,500	10,538	14,000	14,000	0	0.0%
84	FUEL	19,000	20,539	19,000	33,450	21,000	30,000	9,000	42.9%
85	SCHOOL POWER	25,000	28,767	25,000	35,614	30,000	30,000	0	0.0%
86	SCHOOL TELEPHONE	5,500	4,785	5,500	4,739	5,000	5,000	0	0.0%
87	GROUNDS MAINTENANCE	5,000	8,931	5,000	8,285	5,000	6,000	1,000	20.0%
88	BUILDING MAINTENANCE	25,000	51,998	25,000	37,014	25,000	30,000	5,000	20.0%
89	EQUIPMENT MAINT - CONT SERV	3,000	2,169	3,000	3,016	3,000	3,000	0	0.0%
90	EXTRAORDINARY MAINT CONT SERV	8,000	4,096	8,000	17,264	8,000	8,000	0	0.0%
91	NETWORKING/TELECOMM MTLs, T1	4,000	5,960	5,000	2,277	5,000	14,500	9,500	190.0%
92	TECHNOLOGY MAINTENANCE & SUPPLIES	5,000	3,587	5,000	4,411	5,000	5,000	0	0.0%
93	U28 CENTRAL OFFICE CUSTODIAN SALARY	940	366	0	0	0	0	0	FY23=0
94	U28 CENTRAL OFFICE TELEPHONE	531	872	320	766	663	821	158	23.8%
95	U28 SUB CALLER TELEPHONE	265	133	159	133	146	148	2	1.4%
96	U28 BLDG MAINTENANCE C/S	133	0	0	0	0	0	0	FY23=0
97	U28 NETWORKING/TELECOMMUNICATIONS	266	225	267	240	246	249	3	1.2%
98	U28 COMPUTER SERVICES	1,328	5,621	1,333	1,697	1,227	994	(233)	-19.0%
	TOTAL PLANT OPERATIONS/MAINTENANC	223,299	251,833	225,919	262,324	229,136	258,710	29,574	12.9%
	FIXED CHARGES								
99	COUNTY RETIREMENT	123,000	128,151	140,277	150,447	140,500	149,500	9,000	6.4%
100	UNEMPLOYMENT/MSTF	16,000	9,625	16,000	5,336	8,000	8,000	0	0.0%
101	HEALTH/LIFE INSURANCE	320,316	307,220	297,029	276,502	272,137	311,086	38,949	14.3%

102	HEALTH INS CENTRAL OFFICE	23,352	17,851	24,724	17,176	26,000	21924	(4,076)	-15.7%
103	MEDICARE/FICA	33,000	34,331	34,000	37,414	36,000	38,500	2,500	6.9%
104	HEALTH INSURANCE RETIREE	73,754	62,121	68,434	67,603	77,588	77,588	0	0.0%
105	HEALTH INS RETIREE CTRL OFFICE	12,010	3,835	6,765	4,540	26,199	6,476	(19,723)	-75.3%
106	SCHOOL INSURANCE	27,000	31,178	30,000	33,338	32,000	34,000	2,000	6.3%
107	U28 DISABILITY INSURANCE	199	195	200	187	184	199	15	8.2%
108	U28 BENEFIT CONTINGENCY				0	1,105	1,120	15	1.4%
109	U28 COMMERCIAL LIABILITY	3,187	3,441	3,333	1,810	3,192	3,234	42	1.3%
110	U28 SCHOOL BOARD LIABILITY INS	465	0	467	1,580	430	435	5	1.2%
111	U28 CENTRAL OFFICE RENT	2,120	1,060	0	0	0	373	373	FY23=0
	TOTAL FIXED CHARGES	634,403	599,008	621,229	595,933	623,335	652,435	29,100	4.7%

	COMMUNITY SERVICES								
119	ENCHANTED FOREST				0	7,725	5,000	(2,725)	-35.3%
	TOTAL COMMUNITY SERVICES	0	0	0	0	7,725	5,000	(2,725)	-35.3%

	IMPROVEMENT OF FIXED ASSETS								
120	ACQUISITION OF NEW EQUIPMENT	3,000	222	3,000		3,000	3,000	0	0.0%
121	U28 CENTRAL OFFICE NEW EQUIPMENT	1,195	1,225	1,199	1,820	1,595	1,616	21	1.3%
	TOTAL IMPROVEMENT OF FIXED ASSETS	4,195	1,447	4,199	1,820	4,595	4,616	21	0.5%

	PROGRAMS WITH OTHER SCHOOLS								
122	SPED TUITION TO MASS SCHOOLS				11,654	0	137,004	137,004	FY23=0
123	SCHOOL CHOICE OUTGOING	35,000	65,820	60,000	55,447	55,000	50,000	(5,000)	-9.1%
124	CHARTER TUITION			0	0	0	25,473	25,473	FY23=0
	TOTAL PROGRAMS WITH OTHER SCHOOLS	35,000	65,820	60,000	67,101	55,000	212,477	157,477	286.3%

	<u>Uses of Funding</u>	FY21	FY21	FY22	FY23	FY24		Difference	%
125	Administration	161,906	151,494	164,507	161,383	166,455		5,072	3.08%
126	Instruction	1,806,837	1,483,143	1,874,367	1,963,257	2,124,061		160,804	8.19%
127	Other School Services	91,864	91,851	94,544	85,288	86,697		1,409	1.49%
128	Plant Operations/Maintenance	223,299	251,833	225,919	229,136	258,710		29,574	13.09%
129	Fixed Charges	634,403	599,008	621,229	623,335	652,435		29,100	4.68%
130	Community Services	0	0	0	7,725	5,000		(2,725)	FY22=0
131	Improvement of Fixed Assets	4,195	1,447	4,199	4,595	4,616		21	0.50%
132	Programs with Other Schools	35,000	65,820	60,000	55,000	212,477		157,477	262.46%
	Total Uses of Funding	2,957,505	2,644,596	3,044,766	3,129,719	3,510,451		380,732	12.5%

	Sources of Funding:	FY23 BUDGET	FY24 REQUESTED BUDGET		Difference	% Difference
133	Town Appropriations	2,044,405	2,266,959		222,554	10.89%
134	State Aid - Chapter 70	774,692	912,492		137,800	17.8%
135	Appropriation of E&D	0	50,000		50,000	FY22=0
136	School Choice	175,000	150,000		(25,000)	-14.3%
137	Other Revenues	126,180	131,000		4,820	3.8%
	Total Sources of Funding:	3,120,277	3,510,451		390,174	12.5%

	Other Revenues	FY 22 BUDGET	FY23 BUDGET	FY24 BUDGET
138	Title I, Part A: Improving Basic Programs	32,000	21,015	25,000
139	Title II, Part A: Building Systems of Support for Excellent Teacher and Learning	0	3,448	3,500
140	Title IV, Part A: Student Support and Academic Enrichment	0	10,000	10,000
141	IDEA: Federal Special Education Entitlement Grant	35,000	49,235	50,000
142	Early Childhood Special Education Entitlement Grant	0	2,982	3,000
143	American Rescue Plan IDEA - Early Childhood	0	663	663
144	American Rescue Plan IDEA	0	7,450	7,450
145	REAP - Rural Educational Achievement Program	15,000	16,387	16,387
146	Preschool Revolving	15,000	15,000	15,000
	Total Other Revenues:	97,000	126,180	131,000

	Town Appropriations	5 year average	FY22 BUDGET		FY 23 BUDGET
147	New Salem	40.55%	869,091		919,252
148	Wendell	59.45%	1,159,942		1,347,707
	Total Appropriations Needed From Towns	100.00%	2,029,033		2,266,959

