

BUDGET DEVELOPMENT TIMETABLE FOR FY '23

STEP ONE- BUDGET ASSUMPTIONS & BASELINE

- A. *Monday, November 29, 2021* Baseline Level Services Budget document will be distributed electronically

STEP TWO- BUDGET PRESENTATIONS:

- A. *Wednesday, December 1, 2021*: ENDS presentation including significant increases & decreases, Special Education, ELL, Operations & IT, Presentation of Budget Version I
- B. *Wednesday, December 8, 2021*: *Budget Q & A*, Presentation of Budget Version II
- C. *Wednesday, December 15, 2021*: *Budget Q & A*, Presentation of Budget Version III, Preliminary Revenues/AOE 3-Year Comparison (Regular Board meeting)
- D. *Wednesday, December 22, 2021*
- E. *Wednesday, December 29, 2021*: Presentation of Budget Version IV (if needed):
- F. *Wednesday, January 5, 2022*: Final review

STEP THREE- ADOPT BUDGET

- A. *Wednesday, January 12, 2022* (regular board meeting)

STEP FOUR- ANNUAL REPORT, WARNING, INFORMATION & VOTE

- A. *January 21, 2022*: Annual Report Ready to Print
- B. *January 28, 2022*: Post Annual Meeting Warning
- C. *January 31, 2022*: Annual Report Distributed
- D. *February 4, 2022*: Budget Flyer to Printer
- E. *February 14, 2022*: Budget Flyer Distributed
- F. *Monday, February 28, 2022*: Annual Meeting
- G. *Tuesday, March 1, 2022*: Budget Vote

Created October 6, 2021

FY23 Budget Assumptions

Operating Assumptions:

1. Capital Project Debt Service - \$500K increase
2. Salaries and wages - as negotiated
3. Insurance: VSBIT
 - a. Health: 5%
 - b. HRA Expense: at 60% of WSD liability
 - c. Dental VSBIT: 4%
 - d. Workers Comp/Life Ins: Level Fund
 - e. Liability Insurance: + 3%
4. Transportation: contract out for bid this year, level funded due to uncertainty regarding model for winter transportation and GMT pilot
5. Contracted Services (OT, PT, etc.): 3%
6. Out of district placements: 10%
7. Equipment Leases: 3%
8. Tech Center Tuition: 3%, waiting for actuals
9. Utilities: no increase; substantial increase in FY 22 to compensate for new square footage, but difficult to predict the impact of solar-generated power once those units are operational next year.
10. Facilities: this budget assumes the addition of one custodian position,
11. PreK: this budget assumes the creation of a WSD-run preK program with two additional classes, which necessitates the creation of several new positions, and draws upon the following funds:
 - a. Title I/CFP - \$186,042
 - b. Local Funds - \$155,599
 - c. ESSER III - \$253,446In order to free up funds in Title I, this budget would reduce two positions

October 25, 2021

OBJECT	Sum of FY 22 BUDGET	Sum of FY 23 BUDGET	Sum of Inc/(Dec)	Percent Increase
100-Salaries	\$10,570,139	\$11,201,040	\$630,901	6%
200-Employee Benefits	\$4,030,011	\$4,017,150	\$4,344	0%
300-Purchased Prof & Tech Services	\$722,242	\$751,479	\$29,237	4%
400- Purchased Property Services	\$141,741	\$142,686	\$945	1%
500-Other Purchased Services	\$2,257,872	\$2,322,806	\$64,934	3%
600-Supplies & Materials	\$766,228	\$765,578	-\$650	0%
700-Property/Equipment	\$90,940	\$90,940	-	0%
800-Interest/Dues/Judgement/Cont	\$39,867	\$43,967	\$4,100	10%
900-Redemption/Principal	\$900,000	\$1,400,000	\$500,000	56%
TOTALS	\$19,519,040	\$20,735,646	\$1,233,811	6%

FUNCTION	Sum of FY 22 BUDGET	Sum of FY 23 BUDGET	Sum of Inc/(Dec)	Percent Increase
1100-Regular Programs	\$7,024,576	\$7,329,500	\$304,924	4%
1200 Special Programs	\$4,644,378	\$4,822,540	\$178,162	4%
1300 Voc/Tech Education	\$295,012	\$303,862	\$8,850	3%
1400 Co-Curricular Activities	\$289,317	\$285,598	-\$3,719	-1%
2100 Support Services-Students	\$1,589,686	\$1,639,201	\$49,515	3%
2200 Support Services-Inst	\$414,313	\$417,406	\$3,093	1%
2300-Support Services-Gen Admin	\$505,916	\$502,867	-\$3,049	-1%
2400-Support Services-School	\$1,112,081	\$1,178,886	\$66,805	6%
2500-Support Services -Business	\$1,055,717	\$1,092,571	\$36,854	3%
2600 Operation & Maint. Of Plant	\$1,271,761	\$1,332,813	\$78,257	5%
2700 Student Transportation Services	\$376,658	\$390,778	\$14,120	4%
2800 Support Services Center	\$21,500	\$21,500	-	0%
3300 Community Services	\$4,500	\$4,500	-	0%
3900 Other Supplies	\$13,625	\$13,625	-	0%
5100 Debt Service-Long Term	\$900,000	\$1,400,000	\$500,000	56%
TOTALS	\$19,519,040	\$20,735,646	\$1,233,811	6%

PROGRAM	Sum of FY 22 BUDGET	Sum of FY 23 BUDGET	Sum of Inc/(Dec)	Percent Increase
31 - Debt Service	\$900,000	\$1,400,000	\$500,000	56%
102 - Art	\$244,316	\$248,779	\$4,463	2%
103 - Business	\$91,974	\$94,518	\$2,544	3%
104 - Theater Arts	\$80,022	\$64,943	-\$15,079	-19%
105 - English	\$425,903	\$450,714	\$24,811	6%
106 - French	\$79,466	\$81,107	\$1,641	2%
108 - P.E.	\$239,761	\$298,883	\$59,122	25%
109 - Family Consumer Science	\$114,639	\$120,110	\$5,471	5%
110 - Tech Ed	\$83,065	\$85,844	\$2,779	3%
111 - Math	\$538,208	\$573,552	\$35,344	7%
112 - Music	\$246,853	\$254,820	\$7,967	3%
113 - Science	\$405,840	\$450,230	\$44,390	11%
115 - Social Studies	\$351,351	\$315,158	-\$36,193	-10%
116 - Middle School	\$13,200	\$13,200	\$0	0%
117 - HS Advisory	\$14,230	\$14,230	\$0	0%
118 - Elementary	\$1,953,259	\$2,047,234	\$93,975	5%
119 - General Ed	\$931,487	\$943,399	\$11,912	1%
120 - Copy Center	\$40,100	\$41,045	\$945	2%
121 - Driver's Ed	\$25,151	\$26,566	\$1,415	6%
123 - ELL	\$1,539,563	\$1,636,374	\$96,811	6%
127 - IT	\$706,735	\$718,508	\$11,773	2%
128 - iLab	\$550	\$550	\$0	0%
129 - Curriculum	\$80,321	\$60,755	-\$19,566	-24%
130 - Guidance	\$433,830	\$454,435	\$20,605	5%
132 - Health Office	\$206,309	\$205,952	-\$357	0%
133 - Wellness	\$65,850	\$66,985	\$1,135	2%

136 - Homeless Transportation & Supplies	\$12,445	\$13,075	\$630	5%
137 - 504 Services	\$9,200	\$9,200	\$0	0%
141 - Instructional Training	\$16,500	\$16,500	\$0	0%
142 - Library	\$114,039	\$117,607	\$3,568	3%
150 - School Board	\$134,736	\$139,663	\$4,927	4%
151 - Treasurer	\$7,975	\$7,975	\$0	0%
152 - Elections	\$1,500	\$2,000	\$500	33%
153 - Legal Services	\$11,500	\$11,500	\$0	0%
154 - Tax Collection	\$28,100	\$22,000	-\$6,100	-22%
156 - Communications & Development	\$75,342	\$67,995	-\$7,347	-10%
157 - Office of Superintendent	\$295,263	\$303,234	\$7,971	3%
160 - Office of Principal	\$617,711	\$633,295	\$15,584	3%
161 - Behavior Team	\$220,369	\$234,529	\$14,160	6%
170 - Finance Manager	\$202,121	\$219,461	\$17,340	9%
171 - Fiscal Services	\$98,041	\$100,019	\$1,978	2%
173 - Human Resources	\$104,590	\$111,083	\$6,493	6%
180 - Operations & Maintenance	\$1,269,921	\$1,330,973	\$61,052	5%
195 - IA PDC	\$7,500	\$7,500	\$0	0%
196 - Teacher PDC	\$60,000	\$60,000	\$0	0%
200 - Special Ed OOD Placements	\$804,615	\$885,077	\$80,462	10%
201 - Special Ed In-District	\$4,753,038	\$4,880,319	\$127,281	3%
207 - Preschool/Act 166	\$451,683	\$487,767	\$36,084	8%
410 - Co-Curriculars & Athletics	\$410,868	\$406,984	-\$3,884	-1%
TOTALS	\$19,519,040	\$20,735,646	\$1,216,606	6%