

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 - \$253,446

In order to free up funds in Title I, this budget would reduce two positions

October 25, 2021

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 29, 2021*: Presentation of Budget Version IV (if needed):
- E. *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

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%