

NEW SALEM / WENDELL UNION SCHOOL DISTRICT

School Committee Budget

Fiscal Year 2025

DRAFT FOR BUDGET HEARING

April 4, 2024

NEW SALEM/WENDELL UNION SCHOOL DISTRICT

FISCAL YEAR 2025

BUDGET SUMMARY

<u>Uses of Funding</u>	<u>FY22 BUDGET</u>	<u>FY23 BUDGET</u>	<u>FY24 BUDGET</u>	<u>FY25 REQUESTED BUDGET</u>	<u>Difference</u>	<u>% Difference</u>
Administration	\$164,374	\$161,260	\$166,455	\$177,859	11,404	6.85%
Instruction	\$1,874,367	\$1,962,987	\$2,124,061	\$2,266,199	142,138	6.69%
Other School Services	\$94,544	\$85,288	\$86,697	\$77,681	(9,016)	-10.40%
Plant Operations/Maintenance	\$225,919	\$229,136	\$258,710	\$267,383	8,673	3.35%
Fixed Charges	\$621,229	\$614,162	\$652,435	\$794,691	142,256	21.80%
Community Services	\$0	\$7,725	\$5,000	\$2,000	(3,000)	-60.00%
Improvement of Fixed Assets	\$4,199	\$4,595	\$4,616	\$6,146	1,530	33.15%
Programs with Other Schools	\$60,000	\$55,000	\$212,477	\$54,672	(157,805)	-74.27%
Total Uses of Funding	\$3,044,632	\$3,120,153	\$3,510,451	\$3,646,631	136,180	3.88%

<u>Sources of Funding</u>	<u>FY22 BUDGET</u>	<u>FY23 BUDGET</u>	<u>FY24 BUDGET</u>	<u>FY25 BUDGET</u>	<u>Difference</u>	<u>% Difference</u>
Town Appropriations	\$2,029,033	\$2,044,281	\$2,248,687	\$2,393,281	\$144,594	6.43%
State Aid - Chapter 70	\$718,733	\$774,692	\$912,492	\$915,852	\$3,360	0.37%
Appropriation of E&D	\$50,000	\$0	\$50,000	\$50,000	\$0	0.00%
Charter Tuition Reimbursement	\$0	\$0	\$18,272	\$4,498	-\$13,774	-75.38%
School Choice	\$150,000	\$175,000	\$150,000	\$150,000	\$0	0.00%
Other Revenues	\$97,000	\$126,180	\$131,000	\$133,000	\$2,000	1.53%
Total Sources of Funding	\$3,044,766	\$3,120,153	\$3,510,451	\$3,646,631	\$136,180	3.88%

<u>Town Appropriations</u>	<u>5 year average</u>	<u>FY24 Budget</u>	<u>FY25 Budget</u>	<u>% Increase</u>
New Salem	37.17%	1,014,592	889,583	-12.32%
Wendell	62.83%	1,412,568	1,503,699	6.45%
Total Appropriations Needed From	100.00%	2,427,160	2,393,281	

LINE	ACCOUNT DESCRIPTION	2022	2022	2023	2023	2024	2025	\$	%
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	Requested Budget	CHG	CHG
	ADMINISTRATION								
1	TREASURER SALARY	4,411	6,300	8,640	8,640	8,640	15,000	6,360	73.6%
2	PAYROLL COORDINATOR	6,700	6,700	7,000	6,693	7,000	7,402	402	5.7%
3	CONTRACTED SERVICES	2,000	2,786	2,000	2,753	2,700	2,800	100	3.7%
4	FINANCIAL AUDIT	19,000	29,500	20,000	5,000	24,000	26,000	2,000	8.3%
5	TREASURER SUPPLIES	1,500	154	750	641	500	500	0	0.0%
6	SCHOOL COMMITTEE ADVERTISING	1,500	0	1,500	335	600	300	(300)	-50.0%
7	MASC DUES	500	625	500	650	625	700	75	12.0%
8	TREASURER BOND	500	675	500	300	675	400	(275)	-40.7%
9	ALL OTHER SC EXPENSE	500	502	500	475	500	500	0	0.0%
10	LEGAL COUNSEL-LOCAL	4,800	4,800	4,800	4,800	6,000	6,000	0	0.0%
11	U28 OTHER SCHOOL COMMITTEE EXPENSE	400	360	368	111	373	380	7	1.9%
12	U28 SUPT'S SALARY	37,065	38,432	36,074	36,635	37,278	36,722	(556)	-1.5%
13	U28 SECRETARY'S SALARY	16,064	16,004	15,029	15,115	15,653	16,585	932	6.0%
14	U28 PROFESSIONAL LIBRARY	133	7	123	41	124	127	3	2.4%
15	U28 SUPERINTENDENT OTHER EXPENSE	1,200	0	1,105	523	1,120	760	(360)	-32.1%
16	U28 EDUC LEADERSHIP IMPRVMT DUES	747	617	1,105	584	1,120	760	(360)	-32.1%
17	U28 SUPT'S CONFERENCE	1,067	359	737	287	746	760	14	1.9%
18	U28 SUPT'S TRAVEL	800	0	246	0	0	0	0	FY25=0
19	U28 DIRECTOR OF FINANCE/OPERATIONS	27,865	27,497	25,831	25,106	25,628	26,868	1,240	4.8%
20	U28 FINANCE SUPPORT SALARIES	25,536	27,716	22,677	24,461	24,848	26,403	1,555	6.3%
21	U28 SUB CALLER SALARY	1,802	1,796	1,681	1,670	1,757	1,824	67	3.8%
22	U28 OFFICE SUPPLIES	1,467	2,399	1,351	1,643	1,493	1,773	280	18.8%
23	U28 POSTAGE	533	394	491	474	498	507	9	1.8%
24	U28 MACHINE RENTAL CONTRACT	1,111	2,202	1,400	1,673	1,617	1,646	29	1.8%
25	U28 MACHINE MAINTENANCE	400	0	368	0	373	0	(373)	-100.0%
26	U28 CLASSIFIED ADS	133	32	123	15	124	127	3	2.4%
27	U28 OTHER CONFERENCES	800	87	737	345	746	760	14	1.9%
28	U28 FINANCE DIRECTOR TRAVEL	400	199	368	373	373	760	387	103.8%
29	U28 LEGAL COUNSEL	640	587	589	593	597	608	11	1.8%
30	U28 RECORDS RETENTION	0	0	0	0	0	0	0	FY24=0
31	U28 COMPUTER CONTRACTED SERVICES	4,667	4,025	4,544	0	0	0	0	FY24=0
32	U28 ADMINISTRATIVE TECHNOLOGY	133	0	123	0	0	127	127	FY24=0
33	U28 MISC EXP	133	183	123	459	498	507	9	1.8%

LINE	ACCOUNT DESCRIPTION	2022	2022	2023	2023	2024	2025	\$	%
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	Requested Budget	CHG	CHG
34	U28 TRAVEL					249	253	4	1.6%
	TOTAL ADMINISTRATION	164,507	174,936	161,383	140,395	166,455	177,859	11,404	6.9%
	INSTRUCTION								
35	PRINCIPAL'S SALARY	98,000	98,000	101,920	101,920	104,977	108,126	3,149	3.0%
36	CLERICAL SALARY	57,224	52,944	57,289	58,321	65,834	68,896	3,062	4.7%
37	OFFICE MACHINE MAINTENANCE	6,000	7,418	6,000	7,267	7,000	7,400	400	5.7%
38	OFFICE SUPPLIES	4,000	3,691	4,000	4,517	4,000	5,000	1,000	25.0%
39	PRINCIPAL PROFESSIONAL EXPENSE	1,500	735	1,500	209	1,000	1,000	0	0.0%
40	PRINCIPAL ADMINISTRATIVE TECHNOLOGY	1,500	0	1,500	0	1,500	1,500	0	0.0%
41	SPECIAL ED SUMMER SCHOOL	10,000	2,184	10,000	18,559	10,000	10,000	0	0.0%
42	TEACHERS' SALARIES REG ED	600,485	598,490	597,055	216,836	649,392	695,183	45,791	7.1%
43	TEACHERS DISABILITY COMPENSATION	6,000	6,998	6,750	7,240	12,425	12,425	0	0.0%
44	TEACHERS SPECIALIST REG ED SALARIES	136,910	186,057	142,909	114,870	151,577	157,409	5,832	3.8%
45	TEACHERS SPECIALIST SPECIAL EDUCATION	178,671	185,255	196,012	181,659	219,297	214,700	(4,597)	-2.1%
46	THERAPEUTIC SERVICES	121,564	123,149	132,691	138,316	173,876	222,821	48,945	28.1%
47	SPED CONTRACTED SERVICES	10,000	69,958	10,000	5,143	5,000	5,000	0	0.0%
48	SUBSTITUTES' SALARIES	23,000	33,334	25,000	26,274	25,000	25,000	0	0.0%
49	TEACHER AIDES' SALARIES	212,148	206,176	252,745	175,223	278,687	299,846	21,159	7.6%
50	TEACHER AIDES' SALARIES SPED	153,830	136,013	112,005	120,506	120,487	126,379	5,892	4.9%
51	TECH/LIBRARY AIDES' SALARIES	65,111	113,942	49,272	17,720	17,200	18,264	1,064	6.2%
52	LIBRARY MEDIA SPECIALIST	0	0	75,961	58,912	78,058	79,972	1,914	2.5%
53	PROF DEV SUBSTITUTES' SALARIES	1,500	60	1,500	110	0	0	0	FY24=0
54	PROFESSIONAL DEVELOPMENT C/S	1,000	3,252	1,000	1,000	1,000	1,000	0	0.0%
55	PROF DEV TUITION REMBURSEMENT	3,500	2,700	4,000	0	4,000	5,000	1,000	25.0%
56	STAFF LIBRARY MATERIALS	500	0	500	0	0	0	0	FY24=0
57	TEXTBOOKS & INSTRUCTIONAL MATERIALS	10,000	10,278	10,000	6,196	10,000	10,000	0	0.0%
58	LIBRARY MATERIALS	750	660	750	1,106	750	1,000	250	33.3%
59	INSTRUCTIONAL SUPPLIES	20,000	28,190	20,000	15,236	28,000	28,000	0	0.0%
60	TECH CONTRACTED SERVICES	3,500	3,287	3,500	3,046	3,500	3,500	0	0.0%
61	LIBRARY TECHNOLOGY SUPPLIES	1,000	0	1,000	1,126	1,200	1,400	200	16.7%
62	INSTRUCTIONAL HARDWARE & SOFTWARE	7,500	17,039	7,500	6,599	7,500	10,000	2,500	33.3%
63	PSYCHOLOGIST'S SALARY	79,064	0	75,000	75,000	77,000	77,000	0	0.0%
64	U28 DIRECTOR OF STDT SUPPORT SALARY	27,384	26,570	25,051	19,360	25,887	27,139	1,252	4.8%

LINE	ACCOUNT DESCRIPTION	2022	2022	2023	2023	2024	2025	\$	%
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	Requested Budget	CHG	CHG
65	U28 SDT SPT COORDINATOR SALARY	15,260	15,204	14,278	12,859	14,874	16,585	1,711	11.5%
66	U28 STIPENDS	133	0	123	0	124	127	3	2.4%
67	U28 CURRICULUM & INSTRUCTION COORDIN	11,768	0	11,019	12,559	18,963	19,757	794	4.2%
68	U28 EC COORDINATOR	2,096	2,044	2,092	5,170	2,544	2,990	446	17.5%
69	U28 EC PROGRAM ASSISTANT	1,069	1,065	1,124	1,343	1,139	1,500	361	31.7%
70	U28 SPED DIRECTOR'S TRAVEL	800	797	737	746	746	760	14	1.9%
71	U28 PROF DEV OTH EXP	1,600	10,254	1,474	664	1,493	1,520	27	1.8%
	TOTAL INSTRUCTION	1,874,367	1,945,744	1,963,257	1,415,612	2,124,030	2,266,199	142,169	6.7%
	OTHER SCHOOL SERVICES								
72	NURSE'S SALARY - REG	70,794	57,032	59,538	55,114	60,947	64,331	3,384	5.6%
73	DOCTOR'S CONT SERV-REG	500	500	500	500	500	500	0	0.0%
74	HEALTH SUPPLIES	1,250	1,276	1,250	1,300	1,250	1,850	600	48.0%
75	FOOD SERVICE	22,000	1,799	24,000	11,000	24,000	8,500	(15,500)	-64.6%
76	EXPERIENTIAL LEARNING						2,500	2,500	FY24=0
	TOTAL OTHER SCHOOL SERVICES	94,544	60,607	85,288	67,914	86,697	77,681	(9,016)	-10.4%
	PLANT OPERATIONS/MAINTENANCE								
77	CUSTODIAL SALARIES	95,223	93,339	90,284	89,074	94,998	97,295	2,297	2.4%
78	CUSTODIAL SALARIES-VAC HELP	4,750	595	4,750	8,389	4,750	6,000	1,250	26.3%
79	CUSTODIAL OVERTIME	2,617	725	2,570	0	2,000	2,000	0	0.0%
80	SUBSTITUTE CUSTODIANS' SALARY	3,000	4,029	3,000	0	4,000	3,000	(1,000)	-25.0%
81	TRASH REMOVAL	5,250	4,192	5,250	5,581	5,250	6,135	885	16.9%
82	CUSTODIAL SUPPLIES	12,500	10,538	14,000	9,432	14,000	14,000	0	0.0%
83	FUEL	19,000	33,450	21,000	38,063	30,000	35,000	5,000	16.7%
84	SCHOOL POWER	25,000	35,614	30,000	34,011	30,000	32,000	2,000	6.7%
85	SCHOOL TELEPHONE	5,500	4,739	5,000	4,570	5,000	5,000	0	0.0%
86	GROUNDS MAINTENANCE	5,000	8,285	5,000	4,381	6,000	6,000	0	0.0%
87	BUILDING MAINTENANCE	25,000	37,014	25,000	34,684	30,000	32,000	2,000	6.7%
88	EQUIPMENT MAINT - CONT SERV	3,000	3,016	3,000	825	3,000	3,000	0	0.0%
89	EXTRAORDINARY MAINT CONT SERV	8,000	17,264	8,000	0	8,000	6,000	(2,000)	-25.0%
90	NETWORKING/TELECOMM MTLs, T1	5,000	2,277	5,000	6,123	14,500	12,700	(1,800)	-12.4%
91	TECHNOLOGY MAINTENANCE & SUPPLIES	5,000	4,411	5,000	4,103	5,000	5,000	0	0.0%
92	U28 CENTRAL OFFICE TELEPHONE	320	766	663	729	821	836	15	1.8%

LINE	ACCOUNT DESCRIPTION	2022	2022	2023	2023	2024	2025	\$	%
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	Requested Budget	CHG	CHG
93	U28 SUB CALLER TELEPHONE	159	133	146	124	148	152	4	2.7%
94	U28 NETWORKING/TELECOMMUNICATIONS	267	240	246	288	249	253	4	1.6%
95	U28 COMPUTER SERVICES	1,333	1,697	1,227	1,065	994	1,013	19	1.9%
	TOTAL PLANT OPERATIONS/MAINTENANCE	225,919	262,324	229,136	241,442	258,710	267,383	8,673	3.4%
	FIXED CHARGES								
96	COUNTY RETIREMENT	140,277	150,447	140,500	147,173	149,500	208,839	59,339	39.7%
97	UNEMPLOYMENT/MSTF	16,000	5,336	8,000	4,556	8,000	8,000	0	0.0%
98	HEALTH/LIFE INSURANCE	297,029	276,502	272,137	342,861	311,086	385,146	74,060	23.8%
99	HEALTH INS CENTRAL OFFICE	24,724	17,176	26,000	14,188	21924	21924	0	0.0%
100	MEDICARE/FICA	34,000	37,414	36,000	39,478	38,500	39,950	1,450	3.8%
101	HEALTH INSURANCE RETIREE	68,434	67,603	77,588	77,489	77,588	83,748	6,160	7.9%
102	HEALTH INS RETIREE CTRL OFFICE	6,765	4,540	26,199	3,015	6,476	7,626	1,150	17.8%
103	SCHOOL INSURANCE	30,000	33,338	32,000	27,185	34,000	34,000	0	0.0%
104	U28 DISABILITY INSURANCE	200	187	184	247	199	203	4	2.0%
105	U28 BENEFIT CONTINGENCY		0	1,105	0	1,120	1,140	20	1.8%
106	U28 COMMERCIAL LIABILITY	3,333	1,810	3,192	1,975	3,234	3,292	58	1.8%
107	U28 SCHOOL BOARD LIABILITY INS	467	1,580	430	600	435	443	8	1.8%
108	U28 CENTRAL OFFICE RENT	0	0	0	0	373	380	7	1.9%
	TOTAL FIXED CHARGES	621,229	595,933	623,335	658,767	652,435	794,691	142,256	21.8%
	COMMUNITY SERVICES								
119	ENCHANTED FOREST		0	0	0	5,000	2,000	(3,000)	-60.0%
	TOTAL COMMUNITY SERVICES	0	0	0	0	5,000	2,000	(3,000)	-60.0%
	IMPROVEMENT OF FIXED ASSETS								
120	ACQUISITION OF NEW EQUIPMENT	3,000		3,000	9,674	3,000	4,500	1,500	50.0%
121	U28 CENTRAL OFFICE NEW EQUIPMENT	1,199	1,820	1,595	1,026	1,616	1,646	30	1.9%
	TOTAL IMPROVEMENT OF FIXED ASSETS	4,199	1,820	4,595	10,700	4,616	6,146	1,551	33.6%
	PROGRAMS WITH OTHER SCHOOLS								
122	SPED TUITION TO MASS SCHOOLS		11,654	0	0	137,004	0	(137,004)	-100.0%
123	SCHOOL CHOICE OUTGOING	60,000	55,447	55,000	59,129	50,000	54,672	4,672	9.3%
124	CHARTER TUITION	0	0	0	0	25,473	0	(25,473)	-100.0%

LINE	ACCOUNT DESCRIPTION	2022	2022	2023	2023	2024	2025	\$	%
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	Requested Budget	CHG	CHG
	TOTAL PROGRAMS WITH OTHER SCHOOLS	60,000	67,101	55,000	59,129	212,477	54,672	(157,805)	-74.3%

	<u>Uses of Funding</u>	FY23	FY24	FY25				Difference	%
125	Administration	161,383	166,455	177,859				11,404	6.85%
126	Instruction	1,963,257	2,124,030	2,266,199				142,169	6.69%
127	Other School Services	85,288	86,697	77,681				(9,016)	-10.40%
128	Plant Operations/Maintenance	229,136	258,710	267,383				8,673	3.35%
129	Fixed Charges	4,595	652,435	794,691				142,256	21.80%
130	Community Services	0	5,000	2,000				(3,000)	-60.00%
131	Improvement of Fixed Assets	4,595	4,616	6,146				1,530	33.15%
132	Programs with Other Schools	55,000	212,477	54,672				(157,805)	-74.27%
	Total Uses of Funding	2,503,254	3,510,420	3,646,631				136,211	3.9%

	<u>Sources of Funding:</u>	FY24 REQUESTED BUDGET	FY25 REQUESTED BUDGET	Difference	% Difference
133	Town Appropriations	2,266,928	2,401,139	134,211	5.92%
134	State Aid - Chapter 70	912,492	912,492	0	0.00%
135	Appropriation of E&D	50,000	50,000	0	0.00%
136	School Choice	150,000	150,000	0	0.00%
137	Other Revenues	131,000	133,000	2,000	1.53%
	Total Sources of Funding:	3,510,420	3,646,631	136,211	3.9%

	<u>Other Revenues</u>	FY 22 BUDGET	FY23 BUDGET	FY24 BUDGET	FY25 BUDGET
138	Title I, IIA, and IV Grants	32,000	34,463	38,500	38,000
141	IDEA: Federal Special Education Entitlement Grant	35,000	49,235	50,000	45,000
142	Early Childhood Special Education Entitlement Grant	0	2,982	3,000	0
143	American Rescue Plan IDEA - Early Childhood	0	663	663	0
144	American Rescue Plan IDEA	0	7,450	7,450	0
145	REAP - Rural Educational Achievement Program	15,000	16,387	16,387	15,000

LINE	ACCOUNT DESCRIPTION	2022	2022	2023	2023	2024	2025	\$	%
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	Requested Budget	CHG	CHG
146	Preschool Revolving	15,000	15,000	15,000	35,000				
	Total Other Revenues:	97,000	126,180	131,000	133,000				

	Town Appropriations	FY24 BUDGET	FY25 BUDGET	PERCENT INCREASE
147	New Salem	1,014,592	889,583	-12.32%
148	Wendell	1,412,568	1,503,699	6.45%
	Total Appropriations Needed From Towns	2,427,160	2,393,281	-1.40%

Enrollment Trends

FISCAL YEAR	ENROLL-MENT DATE	TOTAL PUPIL ENROLLMENTS		NEW SALEM PUPIL ENROLLMENT			WENDELL PUPIL ENROLLMENT			ACTUAL ENROLLMENT	w/ School Choice
		ANNUAL ENROLL-MENT	5 YEAR AVERAGE/ DENOMINATOR	ANNUAL ENROLL-MENT	5 YEAR AVERAGE/ NUMERATOR	5 YEAR ROLLING AVERAGE-ATM VOTED 5/20/13	ANNUAL ENROLL-MENT	5 YEAR AVERAGE/ NUMERATOR	5 YEAR ROLLING AVERAGE-ATM VOTED 6/3/13		
2020	10/01/18	116	128.20	52	61.00	47.58%	64	67.20	52.42%	116	149
2021	10/01/19	114	126.20	42	56.40	44.69%	72	70.00	55.47%	114	145
2022	10/01/20	90	117.20	33	50.20	42.83%	57	67.00	57.17%	89	123
2023	10/01/21	104	84.80	37	32.80	38.68%	67	52.00	61.32%	105	130
2024	10/01/22	111	107.00	41	41.00	38.32%	70	66	61.68%	111	133
2025	10/01/23	111	106.00	44	39.40	37.17%	67	66.6	62.83%	111	137