

WACHUSETT REGIONAL SCHOOL DISTRICT

Proposed FY09 Expense Allocation Summary 03.24.08

DESCRIPTION	FY08	Differences	FY09
PERSONNEL			
Payroll	41,309,147	2,815,611	44,124,758
Substitutes	892,784	44,639	937,423
Personnel Total	42,201,931		45,062,181
EMPLOYEE BENEFITS & INSURANCE			
Employee Benefits & Insurance Total	8,090,682	1,597,539	9,688,221
PERSONNEL TOTAL	50,292,613	4,457,789	54,750,402
INSTRUCTIONAL SUPPORT/EQUIPMENT & TECHNOLOGY			
District Administration Subtotal	222,500	0	222,500
Instructional Support - Regular Education			
<i>School Based Administration</i>			
Discretionary	258,080	0	258,080
Non-discretionary (Needs based - copiers)	71,745	555	72,300
<i>Instructional Support</i>			
Discretionary	474,521	(100,000)	374,521
Non-Discretionary (Needs Based)			
Equipment & Furniture	75,191	(56,921)	18,270
Technology Software	329,772	(120,677)	209,095
Technology Hardware	163,360	(27,027)	136,333
NetworK Telecommunications	95,560	(18,560)	77,000
Non-Discretionary (Central Administration based)			
Staff Recruiting	33,000	0	33,000
Professional Development (Salary Expense)	625,418	42,525	667,943
<i>Text Books</i>			
Non-Discretionary (Needs Based)			
Textbooks	473,953	(54,411)	419,542
<i>Library</i>			
Non-Discretionary (Needs Based)			
Library Supplies & Expense (Central Administration budgets)	161,348	(58,919)	102,429
<i>Audio Visual</i>			
Discretionary	6,700	0	6,700
<i>Guidance</i>			
Non-Discretionary (Needs Based)			
Guidance Supplies & Expense (Central Administration budgets)	27,369	6,499	33,868
Regular Education Instructional Support Subtotal	2,796,017	(386,936)	2,409,081
Instructional Support - Special Education			
<i>School Based Administration</i>			
Discretionary	6,700	0	6,700
Non-Discretionary	18,806	(18,806)	0
<i>Instructional Support</i>			
Discretionary	55,000	0	55,000
Non-Discretionary			
Contracted Service Specialists (Central Admin based)	263,546	97,026	360,572
Special Education Instructional Support Subtotal	344,052	78,220	422,272
Instructional Support - Vocational Education			
Supplies & Expenses, Equipment & Furniture	5,000	0	5,000
Vocational Education Instructional Support Subtotal	5,000	0	5,000
INSTRUCTIONAL SUPPORT/EQUIPMENT & TECHNOLOGY	3,367,569	(308,716)	3,058,853

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OPERATIONS AND MAINTENANCE			
<i>Heat & Utilities</i>			
Oil	1,029,068	234,195	1,263,263
Gas	229,026	0	229,026
Electricity	1,170,976	(234,195)	936,781
All other	103,115	0	103,115
Heat & Utilities Total	2,532,185	0	2,532,185
<i>Buildings & Grounds</i>			
Discretionary (includes Custodial Supplies)	265,320	0	265,320
Non-Discretionary (Needs Based)			
Building General Repairs	53,000	0	53,000
Grounds General Projects	30,000	0	30,000
Extraordinary Maintenance	149,221	(49,221)	100,000
Non-Discretionary (Region Based)			
Maintenance Payments to Member Towns	195,500	0	195,500
All Other	141,800	0	141,800
Buildings & Grounds Total	834,841	(49,221)	785,620
OPERATIONS & MAINTENANCE TOTAL	3,367,026	(49,221)	3,317,805
PUPIL SERVICES			
Athletic Services	74,061	0	74,061
Student Activities	24,500	0	24,500
Health Services	38,165	0	38,165
PUPIL SERVICES TOTAL	136,726	0	136,726
SPECIAL EDUCATION TUITIONS			
Tuitions-Other Schools Total	3,425,957	205,557	3,631,514
OTHER COSTS			
RAN Interest	223,665	0	223,665
School Choice Assessment	534,107	53,982	588,089
Charter School Assessment	767,179	74,077	841,256
Tuitions-Other Schools Total	1,301,286	128,059	1,429,345
OTHER COSTS TOTAL	1,524,951	128,059	1,653,010
TOTAL DISTRICT OPERATING BUDGET	62,114,842	4,433,468	66,548,310
OTHER NON-OPERATING EXPENDITURES			
Transportation	4,385,534	(53,404)	4,332,130
Reserve for Extraordinary/Unanticipated Expenses	523,931	(523,931)	0
Oil Remediation Debt Service	30,000	12,000	42,000
WRHS Addition/Renovation Debt Service	2,068,934	212,586	2,281,520
TOTAL DISTRICT NON-OPERATING BUDGET	7,008,399	(352,749)	6,655,650
TOTAL SCHOOL COMMITTEE APPROPRIATION	69,123,241		73,203,960