



WINCHENDON PUBLIC SCHOOLS
Winchendon, Massachusetts

Fiscal Year 2023 Annual Budget

Superintendent:

Thaddeus King

School Committee:

Lawrence Murphy, Chair

Karen Kast-McBride, Vice Chair

Greg Vine

Ryan Forsythe

Mike Barbaro

11 March 2022



FY 2023 Budget Priorities

Sustainable Model for Long Term Curriculum Development, Instructional Improvement and Leadership
Social Emotional and Behavioral Needs
Meeting Needs of students with greatest Challenges/Staff Training
Culture and Climate: Parent and Community Engagement

FY 2023 Budget Assumptions

Unrestricted local aid and Chapter 70 are based on current information from the state.
Federal and state grant offsets are assumed to be funded at the same level as FY 22. Receiving of Covid grants to offset possible decreases in Federal grant funding. No allocation of recurring costs to Covid grants.
Special Education tuitions decreased by: \$82.3k (\$1,755,028-FY23) (\$1,837,355-FY22)
The Circuit Breaker program assumed to be funded with a 75% reimbursement rate.
Health Insurance rate increase of 7.5%
Contractual obligations met for all Associations and Contracts.
COLA increase of 2.5% across all Association in negotiations.
Estimated Funding from Trusts: Murdock=\$175k; Robinson-Broadhurst=\$195k

Expenses funded by Trust Funds

Item	Cost	Comment
MHS-		
Dual Enrollment	\$36,600	Robinson-Broadhurst
MEM-		
Supplies	\$30,000	Robinson-Broadhurst
Educational Software	\$5,210	Robinson-Broadhurst
District Wide-		
Chromebooks	\$108,225	Robinson-Broadhurst
Special Education-		
Extended School Year	\$10,000	Robinson-Broadhurst
Educational Software	\$5,022	Robinson-Broadhurst
<i>Robinson Broadhurst Total Funding Request</i>	\$195,057	
<i>Murdock Trust Anticipated Funding</i>	\$175,000	
<i>Total Anticipated Funding by Trusts</i>	\$370,057	

Staffing

	Expenses/(Reductions)
4 Teacher Retirements-replace with M5 salary @ \$62.9k	(\$110,000)
MHS: Custodian + 1 FTE	\$45.0 K
TTE: Classroom Teacher + 1 FTE	\$62.9 K
MEM: Classroom Teacher + 1 FTE	\$62.9 K
Elem: Music and Art Teachers +2 FTEs	\$125.8 K
Special Education: Asst. Special Education Director +1.0 FTE	\$85 K
Special Education Academic Testing Specialist +1.0 FTE	\$62.9 K
Total staff change: + 7.0 FTE	\$334.5 K

Enrollment by grade

Grade Level	Student Enrollment as of Oct. 2021	Sections FY21/22	Projected class size FY22/23
K	100 (est.)	5	20
1	112	5	22
2	90	5	18
3	89	4	22
4	100	4	25
5	97	4	24
6	100	4	25
7	82	4	21
8	79	4	20
9	94		
10	86		
11	62		
12	51		
Total	1206		

Grant Awards: FY22 with Estimate for FY23

Fund Code	Grant Title	Grant Award
115	ESSER II	\$1,053,630
119	ESSER III	\$2,435,895
140	Title II, Part A: Building Systems of Support for Excellent Teaching and Leading	\$54,377
237	Coordinated Family and Community Engagement (CFCE)	\$45,700
240	Individuals with Disabilities Education Act (IDEA) (Federal)	\$511,297
262	Early Childhood Special Education Entitlement (ECSE)	\$27,997
274	Special Education Program Improvement Grant	\$12,916
305	Title I, Part A: Improving Basic Programs Operated by Local School Districts (Federal)	\$366,291
309	Title IV, Part A: Student Support and Academic Enrichment	\$22,433
325	Turnaround Assistance Grant	\$50,000
	Total	\$4,580,536
274	Special Education Program Improvement Grant	(\$12,916)
Total Estimated FY23 Grant Awards		\$4,567,620

Winchendon Public Schools FY23 Budget Forecast

REVENUES	FY20	FY21	FY22	FY23
Chapter 70	\$11,477,410	\$ 11,530,760	\$11,529,590	\$12,492,076
Local Aid	\$5,419,518	\$ 5,645,185	\$5,507,065	\$5,813,202
Solar PILOT Revenue	\$50,000	\$ 50,000	\$63,000	\$0
Prior Override w/Inflation Adjustment			\$356,606	\$365,521
TOTAL LOCAL & STATE FUNDING	\$16,946,928	\$ 17,225,945	\$17,456,261	\$18,670,799
INDIRECT COSTS	(\$3,165,832)	\$ (3,438,882)	(\$3,213,619.65)	(\$2,982,548.98)
NET TOTAL LOCAL & STATE FUNDING	\$13,781,096	\$13,787,063	\$14,242,642	\$15,688,250
OTHER FUNDING SOURCES (NON-GRANTS):				
Sped Tuitions Revolving	\$0	\$0	\$0	\$0
Circuit Breaker	\$75,000	\$285,456	\$264,000	\$425,000
School Choice	\$122,781	\$330,000	\$359,532	\$360,013
Athletic Revolving	-	-	\$22,327	\$46,659
Robinson Broadhurst	\$190,000	\$180,000	\$200,000	\$195,000
Murdock Trust - Ed Supplies	\$175,000	\$175,000	\$175,000	\$175,000
TOTAL OTHER FUNDING SOURCES:	\$562,781	\$970,456	\$1,020,859	\$1,041,529
TOTAL REVENUES (NON-GRANTS)	\$14,343,877	\$14,757,519	\$15,263,500	\$16,729,779
GRANT REVENUE (ESTIMATED)	\$1,106,399	\$1,129,881	\$2,153,405.00	\$4,567,620
TOTAL ESTIMATED REVENUE	\$15,450,276	\$15,887,400	\$17,416,905	\$21,297,399

EXPENSES	FY20	FY21	FY22	FY23
Projected Salaries	\$10,768,687	\$10,838,285	\$11,008,370.14	\$12,111,068.43
Projected Expenses	\$3,012,409	\$2,948,778	\$3,234,271.00	\$3,577,181.57
TOTAL LOCAL & STATE EXPENSES	\$13,781,096	\$13,787,063	\$14,242,641	\$15,688,250
Expenses (Revolving Accounts)	\$197,781	\$615,456	\$286,326.55	\$471,659.00
Gift/Trust Expenses	\$365,000	\$355,000	\$375,000.00	\$370,000.00
Other Salaries + Expenses			\$359,532.00	\$360,012.63
TOTAL EXPENSES (NON-GRANTS)	\$14,343,877	\$14,757,519	\$15,263,500	\$16,729,780
GRANT SALARIES	\$408,323	\$418,278	\$347,743.60	\$702,556.00
GRANT EXPENSES/PROGRAMS	\$698,076	\$711,603	\$1,805,661.40	\$3,865,064
TOTAL EXPENSES	\$15,450,276	\$15,887,400	\$17,416,905	\$21,297,399

Projected Surplus/Deficit (A-B)

\$0

(\$0)

**TOWN OF WINCHENDON
SCHOOL INDIRECT COST CALCULATION
FY23
SUMMARY SHEET**

School Appropriation \$ 14,242,642.00
 Amount To Be Raised \$ 36,037,844
 School % of Admin. 39.52%

	<u>fy 23</u> <u>Budgeted</u>	<u>School</u> <u>Share</u>
Administrative		
DOE Per Pupil Administrative		
Treasurer Collector	\$ 150,687.00	\$ 59,553.53
Town Accountant	\$ 133,082.00	\$ 52,595.80
Data Processing	\$ 52,000.00	\$ 20,551.10
Technology	\$ -	\$ -
Audit-Town Wide	\$ 40,000.00	\$ 18,808.54
Audit report-School only		
	<u>\$ 375,769.00</u>	<u>\$ 151,508.98</u>

Worcester County Retirement

\$ 362,973.00 Actual Assessment

Health Insurance	\$ 1,003,975.00	Based on Dec 2021 Enrollment & 7.5% rate Increase
Life Insurance	\$ 6,237.00	Actual by Enrollment 77 employees *81
Liability Insurance	\$ 124,117.00	Per MIIA Breakdown 3/7/22
Workers Comp	\$ 78,813.00	Per MIIA Breakdown 3/7/22
*Medicare Tax	\$ 164,885.00	Gross payroll of \$11,094,057.84+ 2.5% X 1.45% 2021

\$1,378,027.00

School Choice Assessment	\$ 844,599.00	Cherry Sheet (FY22 Estimated)
Charter School Assessment	\$ 311,520.00	Cherry Sheet (FY22 Estimated)

Unemployment

Charter Tuition Receipts	\$ (47,899.00)	Cherry Sheet (FY22 Estimated)
Medicaid Reimbursement	\$ (18,180.00)	30% as per agreement

\$ 1,090,040.00

TOTAL \$ 2,982,548.98

revised 3/10/22

\$ 427,215.00 Retiree Health Insurance (Not paid by school
but reported)

**Town of Winchendon
Calculation of Net Local and State School Spending
For Fiscal Year 2023**

	fy 23 original Manager	fy 22 manager	Difference
Chapter 70 Funding	\$ 12,492,076.00	\$ 11,529,590.00	\$ 962,486.00
Local Contribution	\$ 5,813,202.00	\$ 5,507,065.00	\$ 306,137.00
Solar PILOT Revenue		\$ 63,000.00	\$ (63,000.00)
Prior Override w/ Inflation Adjustment	\$ 365,521.00	\$ 356,606.29	\$ 8,914.71
2.50%	\$ 18,670,799.00	\$ 17,456,261.29	\$ 1,214,537.71
Less: Indirect Costs	\$ (2,982,548.98)	\$ (3,213,619.65)	\$ 231,070.67
		\$	-
Net Local and State School Spending	<u>\$ 15,688,250.02</u>	<u>\$ 14,242,641.64</u>	\$ 1,445,608.38

Required NSS = \$18,305,278

FY23 Budget Request 03/11/22	General Fund		Grants, Revolving, Trusts			Title I	IDEA 240/CB	Other Grant	ESSER	Athletic Revolving	FTE
	Account Description	FY 22 Request	FY 23 Request	MT	RB						
MHS EDUCATION SUPPLIES		\$30,000.00									
MHS Dual Enrollment Program				\$36,600.00							
Ch. 70 Student Opportunity Act (SOA) Program	\$50,000.00										
MHS STUDENT ACT LEADER STIPEND	\$31,685.60	\$32,636.17									
MHS SUBSTITUTE TEACHERS	\$32,500.00	\$32,500.00									
MHS PRINCIPAL SALARY	\$110,000.00	\$113,300.00									1.00
MHS ASSIST PRINCIPAL SALARY	\$90,000.00	\$92,700.00									1.00
MHS PRINCIPAL OFFICE SUPPLIES	\$2,173.00	\$2,250.00									
MHS PRINCIPAL MEMBERSHIPS	\$6,739.00	\$6,850.00									
MHS CUSTODIAL CLOTHING ALLOWAN	\$1,600.00	\$1,600.00									
MHS COMMUNICATIONS	\$6,246.00	\$8,250.00									
MHS TESTING AND ASSESSMENT	\$1,000.00	\$1,000.00									
MHS TECH HARDWARE	\$11,225.00	\$11,225.00									
MHS TECHNOLOGY SOFTWARE	\$33,466.00	\$24,377.00						\$25,527.50			
MHS GRADUATION SUPPLIES	\$2,800.00	\$2,800.00									
MMHS VISUAL ARTS TEACHRS SALAR					\$59,143.63						\$ 1.00
MMHS LANG ARTS TEACHERS SALARY	\$351,914.00	\$369,509.70									5.00
MMHS FORGN LANG TEACHRS SALARY	\$142,971.00	\$150,119.55									2.00
MMHS MATH TEACHERS SALARY	\$253,233.00	\$265,894.65									3.00
MMHS MUSIC TEACHERS SALARY					\$57,104.23						1.00
MMHS PHYS ED TEACHERS SALARY	\$73,261.00	\$75,458.83									1.00
MMHS SCI/TECH TEACHERS SALARY	\$184,143.00	\$218,218.89									3.00
MMHS SOCIAL STUD TEACHRS SALAR	\$247,023.00	\$254,433.69									3.00
MMHS COMPUTER/TECH ED TEACHER	\$59,401.00	\$61,183.03									1.00
MHS SPED TEACHERS SALARY	\$307,924.00	\$323,320.20									4.00
MHS PARA SALARY		\$115,139.53									4.00
MHS SPED Adjustment Counselor	\$70,000.00	\$71,380.00									1.00
MHS SECRETARY SALARY	\$50,492.80	\$54,213.38			\$57,099.40						2.00
MMHS LIBRARY/MEDIA SPECIALST	\$77,221.00	\$79,537.63									1.00
MMHS LIBRARY INSTRUCTIONAL MAT	\$5,200.00	\$5,200.00									
MMHS GUIDANCE SALARY	\$88,621.00	\$91,279.68									1.00
MMHS GUIDANCE SUMMER HRS	\$2,500.00	\$2,500.00									
MHS PROF. DEVELOPMENT	\$7,000.00	\$0.00									
MMHS NURSE SALARY	\$69,301.00	\$71,380.00									1.00
MMHS NURSE OFFICE SUPPLIES	\$61.00	\$75.00									
MMHS NURSE MEDICAL SUPPLIES	\$2,694.30	\$2,700.00									
MMHS NURSE MEMBERSHIPS	\$275.00	\$275.00									
MMHS PSYCHOLOGIST SALARY											
DIRECTOR OF MURDOCK ACADEMY	\$80,284.83	\$92,828.53									1.00
Murdock Academy Teacher	\$65,000.00	\$65,000.00									1.00
MURDOCK ACADEMY TUTORS	\$10,000.00	\$10,000.00									0.80
MMHS ATHLETIC DIRECTOR STIPEND										\$15,000.00	
MMHS ATHLETIC COACH STIPEND	\$92,716.00	\$99,684.00									
MMHS ATHLETIC P/T SECURY STIPENDS										\$2,650.00	

MEM EDUCATION SUPPLIES											
MEM VISUAL ARTS TEACHRS SALARY					\$31,611.22						0.50
MEM MUSIC TEACHERS SALARY					\$27,532.42						0.50
MEM PHYS ED TEACHRS SALAR	\$82,681.00	\$84,710.53									1.00
MEM SCI-TECH TEACHER SALARY		\$46,637.02									0.50
MEM STUDENT ACT LDR STIPENDS	\$1,030.00	\$1,060.00									
MEM SPED TEACHERS SALARY	\$290,243.00	\$317,611.12									4.00
MEM SPEECH/OCCUP THERAPIST	\$67,321.00	\$70,000.00									1.00
MEM SUBS TEACHERS SALARY	\$25,000.00	\$25,000.00									
MEM PRINCIPAL SALARY	\$112,636.17	\$118,450.00									1.00
MEM SECRETARY SALARY	\$53,789.60	\$50,346.48									1.00
MEM PRINCIPAL OFFICE SUPP	\$2,000.00	\$2,000.00									
MEM PRINCIPAL MEMBERSHPS	\$625.00	\$625.00									
MEM LIBRARY/MEDIA SPECIALIST	\$12,218.03	\$12,828.93									0.50
MEM GUIDANCE SALARY	\$81,181.00	\$69,004.03									1.00
Mem Social Worker	\$35,000.00							\$69,004.03			1.00
MEM BEHAVIOR SPECIALIST SALA	\$59,401.00	\$126,366.06									2.00
MEM ABA BEHAVIORALIST SALARY	\$57,421.00										0.00
MEM NURSE SALARY	\$83,431.00	\$85,460.53									1.00
DW NURSE COORDINATOR	\$7,484.41	\$7,671.65									
MEM NURSE OFFICE SUPPLIES	\$200.00	\$200.00									
MEM NURSE MEDICAL SUPPLIE	\$2,000.00	\$2,000.00									
MEM NURSE MEMBERSHIP	\$400.00	\$400.00									
MEM CUSTODIAL SALARY	\$139,470.24	\$140,306.67									3.00
MEM CUSTODIAL SUMMER HELP	\$1,000.00	\$1,000.00									
MEM CUSTODIAN SUBSTITUTES	\$2,000.00	\$3,000.00									
MEM CUSTODIAL OT SALARY	\$1,500.00	\$1,500.00									
MEM CUSTODIAN CLOTH ALLOW	\$1,200.00	\$1,200.00									
MEM RUBBISH REMOVAL	\$12,000.00	\$12,000.00									
MEM CUSTODIAL SUPPLIES	\$8,000.00	\$8,000.00									
MEM ELECTRICITY	\$55,000.00	\$55,000.00									
MEM WATER AND SEWER	\$3,801.23	\$3,800.00									
MEM COMMUNICATIONS	\$6,731.00	\$8,250.00									
MEM TESTING AND ASSESMEN	\$1,500.00	\$1,500.00									
MEM TECH - HARDWARE	\$10,800.00	\$64,918.56									
MEM TECHNOLOGY - SOFTWARE	\$25,693.00	\$15,201.00		\$5,210.00				\$13,585.00			
MEM MAINTENANCE OF BUILDI	\$35,000.00	\$35,000.00									
MEM MAINTENANCE OF GROUND	\$1,500.00	\$1,500.00									
MEM KINDERGARTEN TEACHRS SALAR	\$396,204.00	\$416,014.20									5.00
MEM KINDERGARTEN PARA SAL		\$107,724.87				\$64,491.53					5.00
MEM HEATING FUEL	\$40,000.00	\$80,000.00									
PRE-K EDUCATION SUPPLIES	\$5,000.00	\$5,000.00									
PRE-K SUBS TEACHERS SALARY	\$5,000.00	\$10,000.00									
PRE-K PRE-SCHOOL TEACHRS SLR	\$212,133.00	\$180,594.78						\$41,913.52			3.00
PRE-SCHOOL PARA SALARY		\$175,658.50									7.00
PRE-K SECRETARY SALARY		\$56,599.40									1.00
SPED SUMMER STIPENDS	\$39,000.00	\$32,500.00		\$10,000.00							

CNTRL OFF SPRTNDT SECRTY	\$64,459.74	\$61,800.00										1.00
FOOD SERVICE SECRETARY	\$35,618.40	\$37,399.32										0.60
SCHOOL RESOURCE OFFICER	\$52,391.85	\$53,703.36										0.50
DISTRICT ADVERTISING	\$5,000.00	\$5,000.00										
DISTRICT POSTAGE	\$8,100.00	\$8,100.00										
CENTRAL OFF OFFICE SUPPLIES	\$6,000.00	\$6,000.00										
BUSINESS OFFICE CONF/TRAVEL	\$3,000.00	\$3,000.00										
CENTRAL OFF MEMBERSHPS	\$7,600.00	\$7,600.00										
DW BLDG MAINT SALARIES	\$122,000.00	\$133,900.00										2.00
DW MAIN CLOTHING ALLOWANCE	\$400.00	\$400.00										
COPIERS	\$103,000.00	\$103,000.00										
DW SECURITY	\$5,000.00	\$5,000.00										
DW ELEVATOR	\$6,300.00	\$6,300.00										
DW HVAC	\$44,000.00	\$44,000.00										
DW VEHICLE OPERATING EXPENSE	\$7,000.00	\$14,000.00										
DW VEHICLE FUEL	\$7,000.00	\$20,000.00										
DW MAINTENANCE REPLACMT OF EQ												
Para Total	\$798,292.92											
Sp. Ed. Asst. Director Salary		\$85,000.00										
Sp. Ed. Academic Assessment Specialist Salary		\$62,900.00										
Memorial Teacher Salary		\$62,900.00										
TTE Teacher Salary		\$62,900.00										
Elementary Allied Arts Teachers Salaries		\$125,800.00										
Associated Health Ins./Medicare		\$99,852.00										
Facilities Special Projects		\$100,000.00										
	\$14,242,641.64	\$15,688,250.02	\$0.00	\$190,057.00	\$360,012.63	\$100,933.36	\$749,844.46	\$41,913.52	\$118,496.53	\$45,659.53	180.7	