

# Washington School District FY 2023-24 Proposed Budget

*Public Budget Hearing  
February 14, 2023*

# Article 1

- *Election of Officers*
  - *One School Board Member for 3-year term*
  - *One Moderator for 1-year term*
  - *One Clerk for 1-year term*
  - *One Treasurer for 1-year term*

# Article 2

- *Accept the reports of agents, auditors and committees or officers*

# Article 3

- *Compensation of School Board and other Officers*
  - *School Board Chair* \$750
  - *School Board Members* \$500
  - *School District Clerk* \$75
  - *School District Treasurer* \$500
  - *School District Moderator* \$100

# Article 4

- *Washington School District  
Operating Budget - \$2,851,981*
  - *For support of the schools, payment of  
salaries and statutory obligations*

# Budget Summary

- *Proposed FY 2024 Budget* \$2,851,981
  - *Washington Apportionment of SAU Budget* \$165,446
- *Proposed Budget Including SAU* \$2,963,227
- *FY 2022 Budget Including SAU* \$3,017,427
- *Proposed Increase* \$54,200
  - *Percent Increase* 1.83%

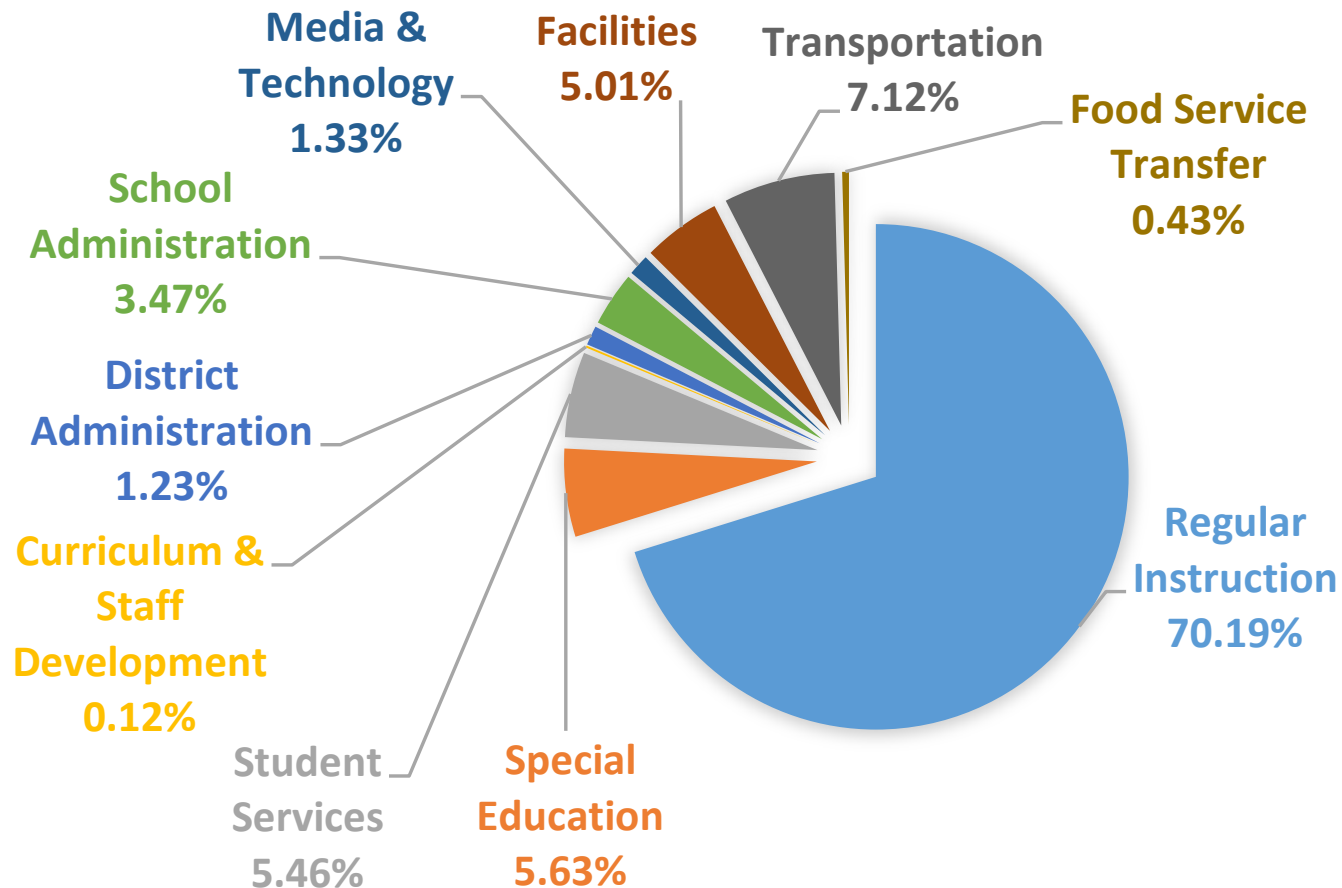
# Budget Key Factors

- **Special Education Tuition Increase** **\$151,796**
  - *Driven by Student Needs – Personally Identifiable*
- **General Education Tuition Decrease** **(\$70,121)**
  - *Lower number of projected Middle/High school students*
- **Nursing Salary & Benefits** **(\$25,838)**
  - *New hire savings – FY 2024 projected costs are lower than FY 2023 budget*

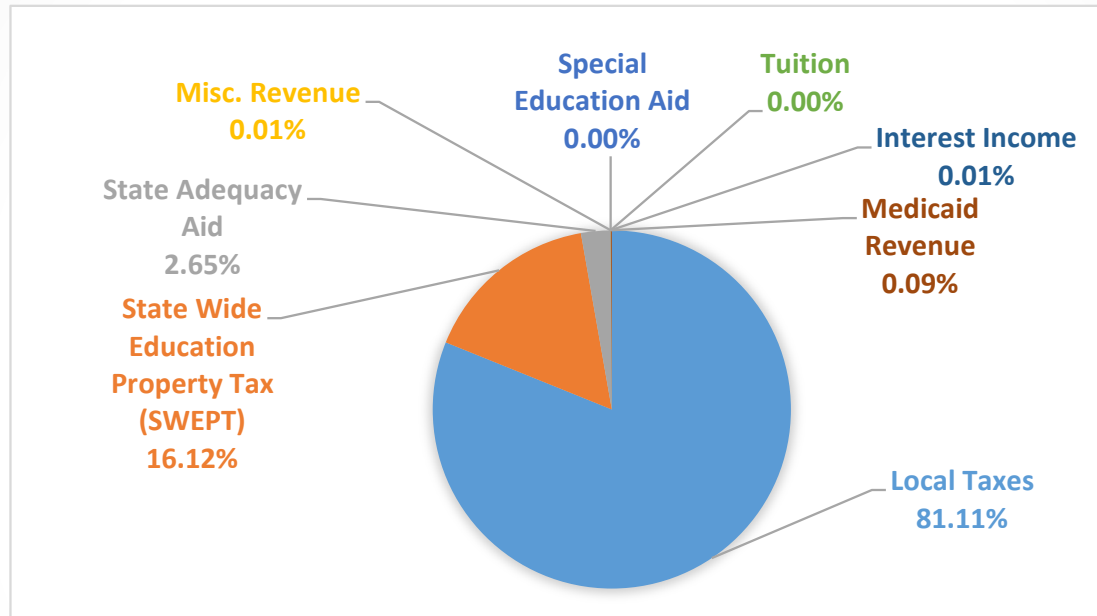
# Expenses and Services

General Fund Expenditures	Approved FY2023	Proposed FY2024	\$ Diff	% Diff
Regular Instruction	\$1,958,970	\$1,909,116	-\$49,854	-2.54%
Special Education	\$157,168	\$287,900	\$130,732	83.18%
Student Services	\$152,463	\$124,425	-\$28,038	-18.39%
Curriculum & Staff Development	\$3,400	\$1,900	-\$1,500	-44.12%
District Administration	\$34,392	\$35,392	\$1,000	2.91%
School Administration	\$96,739	\$103,490	\$6,752	6.98%
Media & Technology	\$37,147	\$23,000	-\$14,147	-38.08%
Facilities	\$139,951	\$154,532	\$14,581	10.42%
Transportation	\$198,820	\$200,226	\$1,406	0.71%
Food Service Transfer	\$12,000	\$12,000	\$0	0.00%
<b>Total Operational Expenses</b>	<b>\$2,791,049</b>	<b>\$2,851,981</b>	<b>\$60,931</b>	<b>2.18%</b>
SAU Allocation	\$172,177	\$165,446	-\$6,731	-3.91%
<b>Total w/ SAU Allocation</b>	<b>\$2,963,226</b>	<b>\$3,017,427</b>	<b>\$54,200</b>	<b>1.83%</b>

# Expenses and Services



# Revenues and Resources



General Fund Revenue	Approved FY2023	Proposed FY2024	\$ Diff
Local Taxes	\$2,395,293	\$2,447,512	\$52,219
State Wide Education Property Tax (SWEPT)	\$346,772	\$486,435	\$139,663
State Adequacy Aid	\$221,162	\$80,030	(\$141,132)
Misc. Revenue		\$400	\$400
Special Education Aid		\$0	\$0
Tuition		\$0	\$0
Interest Income		\$300	\$300
Medicaid Revenue		\$2,750	\$2,750
<b>Total</b>	<b>\$2,963,227</b>	<b>\$3,017,427</b>	<b>\$54,200</b>

# Article 5

- *SAU #34 Budget*
  - *Washington Apportionment \$165,446*
  - *Total SAU Proposed Budget is \$1,185,145*
  - *Hillsboro-Deering and Windsor also assigned apportionments*
  - *Majority vote of all the school district voters in the SAU*
  - *If defeated, Washington Apportionment is \$169,814 (an increase of \$4,368) and total SAU Alternative Budget is \$1,216,432*

# Article 6

- *Funds from State and Federal Aid*
  - *Food Service \$30,000*
  - *Federal and State Projects \$90,000*
  - *These appropriations have offsetting revenues from school lunch sales and State and Federal revenues and do not affect the tax rate*

# Article 7

- *Appropriate \$30,000 to Special Education Expendable Trust Fund*
  - *From the year end undesignated fund balance available on July 1, 2023*
  - *Occurs only if budget has positive ending balance*
  - *To fund mandatory unanticipated Special Education expenses*
  - *Estimated Fund Balance is currently \$328,900*

# Article 8

- *Appropriate \$25,000 to Maintenance Expendable Trust Fund*
  - *From the year end undesignated fund balance available after July 1, 2023*
  - *Occurs only if budget has positive ending balance*
  - *To fund school building maintenance and repair expenses*
  - *Estimated Fund Balance is currently \$111,620*

# Article 9

- *Appropriate \$10,000 to Tuition Trust Fund*
  - *From the year end undesignated fund balance available after July 1, 2023*
  - *Occurs only if budget has positive ending balance*
  - *To fund unanticipated middle and high school tuition costs*
  - *Estimated Fund Balance is currently \$10,000*

# Article 10

- *To Transact any Other Business*

# Annual School District Meeting

*Saturday, March 11, 2023*

*9:00am*

*Washington Elementary School*

*Multi-Purpose Room*

Budget documents available at

[www.hdsd.org](http://www.hdsd.org)