Assumptions and Summary For Budget Comparison Analysis Operational and Non-operational Projected Budgets

Operational Assumptions

FY 23 estimated student count-19

All salary increases were projected at 3%

Healthcare increase was projected at 12%

Services that are purchases either through WCSU or another district were projected to increase 3%

EQP's are estimated on ADM allowed during the pandemic not on actual ADM

All increases in FTE for certified staff based on an average of \$85,000 salary and benefit package

Roughly, for every \$3,000 the tax rate will increase by a penny

The tax rate projections DO NOT take into account penalties for over the cost per pupil threshold

Yield is estimated at 11K

Tax Rates are BEFORE the Common Level of Appraisal

Before "considerations"

Non-Operational Assumptions

FY 23 estimated student count-19

Tuitions were increased 3% over current year

Used statewide average for all elementary tuition (\$15,978)

Transportation is offered at the same level as operational

Assumes loss of small school grant

Yield is estimated at 11K

Roughly, for every \$3,000 the tax rate will increase by a penny

Tax Rates are BEFORE the Common Level of Appraisal

Variance columns removed as they don't compare with FY 22

Before "considerations"

Summary Con	nparison		
Operational Expenses and Base Tax Rate	Non-Operational Expenses and Base Tax Rate	\$\$ Variance from OP to Non-OP	% Variance from OP to Non-OP
\$403,835	\$405,466	\$1,631	0.40%
\$1.806	\$1.949	\$0.143	7.92%

		Account	Account Title	FY 21			Variance Variance %	Variance %	Notes
				Actual	Budget	Proposed			
11 ELEMENTARY (K-6)		41990	MISC OTHER LOCAL REV	\$921	.0\$	\$40	\$40		0.00% Int inc only
		42150	TRANSP SUBGRANT	\$14,304	\$11,000	\$11,000	80		State Trans Aid
		42451	FED SPECIAL MILK	\$10B	\$200	0014	00L\$-	· 5	50,00% Keimb for Milk Program
		42790	MEDICALD SUBGRANT	\$1 294	\$0	\$1.000	\$1.000		0.00% Medicaid Suborant
		43110	EDUCATION SPENDING GRANT	\$345,011	\$323,922	\$339,445	\$15,523		4.79% Ed Spending
		43145	SMALL SCHOOLS GRANT	\$41,250	\$41,250	\$41,250	\$0	0.00%	0.00% Small School Grant
Total 11 - ELEMENTARY (A	Total 11 - ELEMENTARY (K Total 11 - ELEMENTARY (K-6)			\$402,888	\$376,872	\$392,835	\$15,963	%00'0	
31 SECONDARY (7-12)		41412	TRANSPORT-PUB VT LEAS	\$6,000	\$11,000	\$11,000	\$0	0.00%	0.00% Transportation For Sec Students
Total 31 - SECONDARY (7	Total 31 - SECONDARY (7- Total 31 - SECONDARY (7-12)			\$6,000	\$11,000	\$11,000	S .		
Total WINDHAM SCHOOL DISTRICT	foral 1001 - GENERAL FOR JORN 1001 - GENERAL FOND Total WINDHAM SCHOOL DISTRICT			\$408,888	\$387,872	\$403,835	\$15,963	4.12%	
		ľ	Appual Budget Report - Expenditures						
		Account	Account Title	FY21 Actual	FY22 Budget	FY23 Proposed	Variance	Variance %	
01 PREKINDERGARTEN	1101 DIRECT INSTRUCTION	5562	TUITN TO PRIV VT LEAS	\$12,716	\$21,290	Budget \$21,924	\$634	2.98%	2.98% Based on six students
OI FINEWINDENCOMILEN	Total 1101 - DIRECT INSTRUCTION	NO		\$12.716	\$21.290	\$24.924	\$634	2.98%	
	1201 SPECIAL EDUCATION	5593	SU ASSESSMENTS	\$8,109	\$5,000	\$5,000	\$0		0.00% Based on what we know right now
	Total 1201 - SPECIAL EDUCATION	2.0		\$8,109	\$5,000	\$5,000	90	0.00%	
Total 01 - PREKINDERGARTEN	TEN			\$20,825	\$26,290	\$26,924	\$634	2.41%	
11 ELEMENTARY (K-6)	1101 DIRECT INSTRUCTION	5111	TEACHERS	\$43,805	\$45,119	\$65,527	\$20,408		45.23% 1.0 total teacher (.5 MPJ+.5 SW)
		5121	PARAEDUCATOR	\$15,525	\$18,500	\$0	-\$18,500	7	-100.00% Move SW to teacher
		5211	HEALTH INSURANCE	\$16,923	\$20,346	\$22,787	\$2,441	12.00%	12.00% Normal Health Increase
		5218	HSA	\$1,300	\$2,200	\$2,200	09	0.00%	
		5219	HRA	\$2,944	\$2,100	\$2,100	9776	0.00%	
		0220	TICA COMENSATION	35963	4611	66.55	25.0	7 20%	
		1976	MORKERS COMPENSATION	\$1,072	\$611	\$1.050	0.439	71.85%	
		5281	DENTAL		\$642	\$642	\$0	0.00%	
		5353	ENRICHMENT	\$2,059	\$2,000	\$2,100	\$100	5.00%	5.00% Based on actual
		5431	NONTECHNLGY REPAIR/MAINT		\$300	\$300	\$0		
		5443	COPIER LEASE	\$1,024	\$1,450	\$1,450	\$0	%00.0	
		5591	PRCHSRV FRM PUB VT LEA	\$510	\$1,800	\$1,800	\$0	0.00%	
		5611	GENERAL SUPPLIES	\$3,035	\$1,000	\$1,500	\$500	50.00%	50.00% Inc for inc in students
		5612	GENERAL SUPPS - LOCAL	\$133	\$1,000	\$1,000	09	0.00%	
		2641	BOOKS AND PERIODICALS	93.13	9200	\$2000	06	2000	
	VOICE NOTES TO STORY OF THE PROPERTY OF THE PR	1000	SOPPLIES-TECH KELATED	\$95 940	\$40.546 \$40.4546	540 424	872 23		
	1112 MUSIC EDUCATION	5341	OTHER PROFESSNL SERVICES		\$10,000	\$10.000	80		0.00% No music paid for in FY 21 - continue to purchase outside of WCSU
	Total 1772 - MUSIC EDUCATION			\$0	\$10,000	\$10,000	08	0.00%	
	1113 PHYSICAL ED	5591	PRCHSRV FRM PUB VT LEA	\$13,044	\$13,731	\$14,143	\$412	3.00%	3.00% .15 FTE
	Total 1113 - PHYSICAL ED			\$13,044	\$13,731	\$14,143	\$412	3.00%	
	1201 SPECIAL EDUCATION	5593	SU ASSESSMENTS	\$11,406	\$10,493	\$19,338	\$8,845	84.29%	84.29% Bases on Act 173 modeling
	Total 1201 - SPECIAL EDUCATION	N		\$11,406	\$10,493	\$19,338	\$8,845	84.29%	
	2110 SOCIALWORK SERV	5591	PRCHSRV FRM PUB VT LEA	\$9,881	\$9,881	\$10,177	\$296	3.00%	3.00%. 10 FTE
	Total 2110 - SOCIALWORK SERV			59,881	\$9,881	\$10,177	\$296	3.00%	
	2132 SCHOOL NURSE	5591	PRCHSRV FRM PUB VT LEA	\$803	\$1,148	\$1,182	\$34	2.96%	2.96%01 of WRED's nurse
	Total 2132 - SCHOOL NURSE			\$803	\$1,148	\$1,182	\$34	2.96%	
	2213 INSTRUCT STAFF TRAIN	5251	TUITION REIMBURSEMENT	\$525	\$1,000	\$1,000	\$0		
	Total 2213 - INSTRUCT STAFF TRAIN	RAIN		\$525	\$1,000	\$1,000	20		
	2311 BOARD OF EDUCATION	5191	OTHER	\$1,815	\$2,250	\$2,250	000	0.00%	
		5220	FICA	\$139	\$172	\$172	08	0.00%	
		になられ	INSTITUTE AND THAT THAT REND	02.3	W. W. C.				

Tax Rate Calculation with Assumptions

Operational Budget

	5531	COMMINICATIONS		\$750	\$750	%00.0	%00'0
	5593	SUASSESSMENTS	\$22,408	\$15,128	\$15,581	\$453	2.99% 3 % estimated increase
	5811	DUES AND FEES - STAFF	\$228	\$0	\$0	\$0	0.00%
10/2 22/1 - 10/4 25 01 HOLLOAN (ON	NO		\$24,620	\$18,400	\$18,853	\$453	2.46%
2314 AUDIT	5341	OTHER PROFESSAL SERVICES	\$3,603	\$5,665	\$5,835	\$170	3.00% 3% estimated increase
Total 2314 - AUDIT			\$3,603	\$5,665	\$5,835	\$170	3.00%
2410 PRINCIPAL OFFICE	5141	ADMINISTRATION	\$43,805	\$45,119	\$46,472	\$1,353	3.00% 3% estimated increase
	5161	CLERICAL	\$15,525	\$18,500	\$19,055	\$555	3.00% 3 % estimated increase
	5211	HEALTH INSURANCE	\$22,305	\$20,346	\$22,787	\$2,441	12.00% Normal Health increase
	5218	HSA	\$1,300	\$2,200	\$2,200	\$0	0.00% Check this
	5219	HRA	\$2,944	\$2,100	\$2,100	\$0	0.00%
	5220	FICA	\$4,243	\$4,867	\$5,013	\$146	3.00%
	5251	TUITION REIMBURSEMENT		\$4,098	\$4,098	20	0.00% 6 credits per contract
	5281	DENTAL	,	\$643	\$643	80	0.00%
	5611	GENERAL SUPPLIES	\$46	\$550	\$550	\$0	0.00%
	5811	DUES AND FEES - STAFF	\$390	\$400	\$400	80	0.00% VPA dues
Total 2410 - PRINCIPAL OFFICE			\$90,558	\$98,823	\$103,318	\$4,495	4.55%
2580 ADMIN TECHNOLOGY SERVI-5591	VI:5591	PRCHSRV FRM PUB VT LEA	\$6,583	\$6,747	\$9,765	\$3,018	44.73% Increase based on recalculated (ADM basis)
Total 2580 - ADMIN TECHNOLOGY SERVICES	W SERVIC	SE	\$6,583	\$6,747	\$9,765	\$3,018	44.73%
2610 OPERATION OF BUILDINGS	5 5181	NON-CLERICAL GENERALISTS	\$4,628	\$6,346	\$6,536	\$190	2.99% 3% estimated hourly increase
	5220	FICA	\$354	\$485	\$500	\$15	3.09%
	5271	WORKERS COMPENSATION	\$125	\$1,000	\$118	-5882	-88.20% realignment with FY 21 actual
	5431	NONTECHNLGY REPAIR/MAINT	\$13,223	\$13,340	\$13,340	\$0	0.00% Hvac maintenance and general maint only
	5490	OTHER PURCH PROPERTY SERV	\$887	\$3,500	\$3,500	\$0	0.00%
	5521	INSURANCE (NOT EMP BEN)	\$1,236	\$1,200	\$1,250	\$50	4,17%
	5532	INTERNET		\$2,293	\$2,900	209\$	26.47%
	5534	TELEPHONE AND VOICE	\$8,008	\$1,000	\$2,573	\$1,573	157,30% Telephone increase no longer supported by ERATE
	5611	GENERAL SUPPLIES	\$155	\$1,000	\$1,000	\$0	0.00%
	5622	ELECTRICITY	\$2,389	\$2,500	\$2,500	20	0.00% Lowered based
	5624	OIL	\$4,886	\$6,000	\$6,000	\$0	0.00% FY 21 lower based on less use of the building (covid)
	5739	OTHER EQUIPMENT	\$1,187	\$1,750	\$1,750	\$0	%00'0
Total 2610 - OPERATION OF BUILDINGS	DINGS		837,078	\$40,414	\$41,967	\$1,553	3.84%
2711 TRANSPORT RES STUDENTS5121	TS5121	PARAEDUCATOR	\$1,079	80	\$0	\$0	0.00%
	5181	NON-CLERICAL GENERALISTS	\$5,588	\$8,100	\$16,000	\$7,900	97.53% Increase based on hours projected and increase to hourly basis
	5220	FICA	\$510	\$620	\$1,224	\$604	97.42%
	5270	WORKERS COMPENSATION		\$0	\$1,600	\$1,600	0.00%
	5341	OTHER PROFESSNL SERVICES	\$103	\$0	80	20	%00.0
	5431	NONTECHNLGY REPAIR/MAINT	\$8,187	\$2,500	\$5,000	\$2,500	100.00% increase due to the age of the bus
	5521	INSURANCE (NOT EMP BEN)	\$200	\$800	\$800	\$0	%00.0
	5626	GASOLINE	\$2,900	\$4,660	\$4,660	\$0	%00.0
Total 2711 - TRANSPORT RES STUDENTS	LUDENTS		\$19,067	\$16,680	\$29,284	\$12,604	75.56%
3100 FOOD SERVICES OPERATIO15591	015591	PRCHSRV FRM PUB VT LEA	\$19	\$19	\$25	\$6	31.58% This would increase to over 1k if a food program were implemented
	5631	FOOD		\$250	\$250	\$0	%00.0
Total 3100 - FOOD SERVICES OPERATIONS	PERATION		\$18	\$269	\$275	98	2.23%
5090 DEBT SERVICE - OTHER	5831		\$21,000	\$21,000	\$0	-\$21,000	-100.00% Assumes using fund balance to pay off loan this year.
	5835	INTEREST ON ST DEBT	\$1,728	\$1,155	\$0	-\$1,155	-100.00%
	5899	PROMISSORY NOTE	\$1,650	\$1,650	\$1,650	\$0	0.00% Lighting retrofit.
Total 5090 - DEBT SERVICE - OTHER	HER		\$24,378	\$23,805	\$1,650	-\$22,155	-93.07%
Total 11 - ELEMENTARY (K-6)			\$337,504	\$361,602	\$376,911	\$15,309	4.23%
Total 1001 - GENERAL FUND			\$358,329	\$387,892	\$403,835	\$15,943	4.11%
Total WINDHAM SCHOOL DISTRICT			\$358,329	\$387,892	\$403,835	\$15,943	4.11%

Operational Budget

Notes													
Variance Variance %													
Variance	2	0	9	0	o,	0	2	%	4	%	2	9	ø
FY23	\$403,835	\$64,390	\$339,44	18.90	\$17,955.49	\$11,000	\$1.632	69.45%	\$1.134	30.55%	\$0.672	\$1.806	\$1.806
FY22													
FY 21												n TR	
Account Title	Expenses	Minus offsetting Rev	Edspending	Estimated EQP	Cost Per Pupil	Estimated Yield	Estimated Tax Rate	s the ADM % for Elementary	Total Elementary Tax Rate	Add the ADM % for Secondary	Times WRED UTR* Projected @ \$2.20	Add Elementary and Secondary for Windham TR	Tax Rate for Comparison
Account	Total	Minu	Edsp	Estin	Cost	Estin	Estin	Times the	Total	Add	Time	Add	Base Tax

11 ELEMENTARY (K-6)	AL REV	Actual		F123	Notes
41990 42190 42190 42190 42190 42790 43110 41412 41412 41412 5562 5564 5564 5564 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5561 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661 5661	AL REV		Budget	Proposed	
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Annual Budg Annual Budg Account 5562 710N 5564 5564 5564 5564 5561 5563 6520 6520 6520 6521 6521 6521 6521 6521 6521 6521 6521	ANT	\$1.294	\$0	\$1,000 Medicaid Subgrant	
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Annual Budg Account Annual Budg Account Accoun		\$6,000	\$11,000	\$11,000	
Total 2217 - BOARD OF EDUCATION S582		\$367,638	\$346,422	\$405,466	
Annual Budg 1101 DIRECT INSTRUCTION 5562 Total 1101 - DIRECT INSTRUCTION 5563 Total 1201 - SPECIAL EDUCATION 5561 1101 DIRECT INSTRUCTION 5561 1101 DIRECT INSTRUCTION 5561 1201 SPECIAL EDUCATION 5561 1201 SPECIAL EDUCATION 5561 1201 SPECIAL EDUCATION 5583 Total 1201 - SPECIAL EDUCATION 5220 1201 SPECIAL EDUCATION 5593 10tal 1201 - SPECIAL EDUCATION 5220 1201 SPECIAL EDUCATION 5593 10tal 1201 - SPECIAL EDUCATION 5220 10tal 2311 BOARD OF EDUCATION 5321 10tal 2314 - AUDIT 5341 10tal 2314 - AUDIT 5341 10tal 2314 - AUDIT 5341 10tal 2314 - SUDIT 5341 1		\$367,638	\$346,422	\$405,466	
101 DIRECT INSTRUCTION 5662 1041 DIRECT INSTRUCTION 5563 1041 T041 - DIRECT INSTRUCTION 5563 1041 DIRECT INSTRUCTION 5564 1041 DIRECT INSTRUCTION 5593 1041 DIRECT INSTRUCTION 5511 DIRECT INST	enditures				
101 DIRECT INSTRUCTION 5562 Total 1101 - DIRECT INSTRUCTION 5593 1201 SPECIAL EDUCATION 5593 1201 SPECIAL EDUCATION 5561 1201 SPECIAL EDUCATION 5561 1201 SPECIAL EDUCATION 5593 1201 SPECIAL EDUCATION 5591 1201 SPECIAL EDUCATIO	Account Title	FY21	FY22	FY23	
Total 1101 DIRECT INSTRUCTION 5562 Total 1101 - DIRECT INSTRUCTION 5593 1201 SPECIAL EDUCATION 5593 17041 1201 SPECIAL EDUCATION 5561 5562 1201 SPECIAL EDUCATION 5564 17041 1201 SPECIAL EDUCATION 5593 17013 1201 SPECIAL EDUCATION 5591 17013 1201 SPECIAL EDUCATION 5591 17013 1201 SPECIAL EDUCATION 5591 17013 1201 SPECIAL EDUCATION 5501 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 12013 17013 17013 12013 17013 12013 17013 12013 17013 12013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 17013 1		Actual	Budget	Proposed	
Total 1016 - DIRECT INSTRUCTION 1201 SPECIAL EDUCATION 1201 SPECIAL EDUCATION 1101 DIRECT INSTRUCTION 5561 1201 SPECIAL EDUCATION 1201 SPECIAL EDUCATION 1201 SPECIAL EDUCATION 5562 5662 5662 5664 Total 1101 - DIRECT INSTRUCTION 1201 SPECIAL EDUCATION 5211 BOARD OF EDUCATION 5220 5521 101al 2314 - BOARD OF EDUCATION 2314 AUDIT 701al 2314 - AUDIT 5341 5411 1612 1314 - AUDIT 5220 5341 5411 1612 1314 - SOARD OF EDUCATION 5220 5341 5411 1612 1314 - SOARD OF EDUCATION 5220 5341 5411 1612 1314 - SOARD OF EDUCATION 5220 5341 5431 1612 1314 - SOARD OF EDUCATION 5341 5431 1613 1314 5431 1613 1314 5431 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1613 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614 1314 1614	- 1700	\$6.00A	\$24 280	Budget	9
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1701 - SPECIAL EDUCATION 5561 1701 - SPECIAL EDUCATION 5562 1701 - DIRECT INSTRUCTION 5564 1701 - DIRECT INSTRUCTION 5563 1701 - SPECIAL EDUCATION 5593 1701 - SPECIAL EDUCATION 5593 1701 - SPECIAL EDUCATION 5591 1701 - SPECIAL EDUCATION 5591 1701 - SPECIAL EDUCATION 5511 1701 - SPECIAL EDUCATION		\$6,004	\$21,290	\$21,924 \$5,000 Bassaloshads kasssizht sam	1
DIRECT INSTRUCTION 5561 5562 5564 1101 - DIRECT INSTRUCTION 5564 11201 - SPECIAL EDUCATION 5593 8 11201 - SPECIAL EDUCATION 5191 0 BOARD OF EDUCATION 5191 0 5220 1 5231 0 5231 0 5331 0 7314 - AUDIT 5341 0 12314 - AUDIT 5341 0 5220 1 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0 531 0	0	60,100	000,00	45,000 based oil wildt we h	MON HIGH HOW
DIRECT INSTRUCTION 5661 5562 5564 11041 - DIRECT INSTRUCTION 5983 9 11201 - SPECIAL EDUCATION 5983 9 11201 - SPECIAL EDUCATION 5191 0 5220 F 5521 1 5331 - BOARD OF EDUCATION 5191 0 12314 - BOARD OF EDUCATION 5341 0 12314 - AUDIT 5341 0		\$8,109	25,000	\$5,000	
1101 DIRECT INSTRUCTION 5561 5562 5564 1201 SPECIAL EDUCATION 5593 1201 SPECIAL EDUCATION 5191 2311 BOARD OF EDUCATION 5220 5521 1051/231 - BOARD OF EDUCATION 5331 5531 1051/231 - BOARD OF EDUCATION 5341 1061/2314 - AUDIT 5341 1061/2314 - AUDIT 5341 2711 TRANSPORT RES STUDENT 5121 5270 5220 5320 5320 5321 5331 5331 5331 5331 5331 5331 5331 5331 5331 5331 5331 5331 5331 5331 5331 5331 5331 5331 5331 5331 5331		\$14,113	\$26,290	\$26,924	
	ICVT	\$0	\$0	\$255,648 Used Statewide Avg 15,978 x16	115,978 x16
	VTE VT	\$0	\$0	\$31,956 Used Statewide Avg 15,978 x 2	115,978 × 2
	TE OUT OF STATE	\$0	\$0	\$15,978 Used Statewide Avg 15,978 x 1	115,978 × 1
		\$0	0\$	\$303,582	
	0	\$11,406	\$10,493	\$19,338 Based on Act 173 modeling	odeling
		\$11,406	\$10,493	\$19,338	
		\$1,815	\$2,250	\$2,250	
		\$139	\$172	\$172	
	EMP BEN)	\$30	\$100	\$100	
			\$750	\$750	
	(0)	\$22.408	\$15,128	\$15,581 3 % estimated increase	SS
	STAFF	\$228	\$0	08	
		\$24.620	\$18.400	\$18.853	
	AL SERVICES	\$3,603	\$5,665	\$5,835 3% estimated increase	986
		\$3,603	\$5.665	\$5.835	
		\$1,079	0\$	O.S.	
	ENFRALISTS	\$5 58B	\$8 100	\$16,000 Increase based on h	\$16,000 Increase based on hours projected and increase to hourly basis
		\$510	\$620	\$1 224	
0 2	NOITASM	2	0300	\$1,600	
_	NI SEDVICES	£103	0\$	99	
	AL OERVICES	6010	000	000	
	EPAIK/MAIN1	\$8,187	\$2,500	\$5,000 increase due to the age of the bus	age of the bus
-	EMP BEN)	\$700	2800	\$800	
5626 GASOLINE		\$2,900	\$4,660	\$4,660	
Total 2711 - TRANSPORT RES STUDENTS		\$19,067	\$16,680	\$29,284	

NON-Operational Budget

stal 5090 - DEBT SERVICE - OTH	5835 INTEREST ON ST DEBT				
otal 5090 - DEBT SERVICE - OTH		\$1,728	\$1,155	\$0	
Total 5090 - DEBT SERVICE - OTHER		\$1,650	\$1,650	\$1,650 Lighting retrofit.	ئو
al 11 - ELEMENTARY (K-6)	٧.	\$24,378	\$23,805	\$1,650	
		\$83,074	\$75,043	\$378,542	
otal 1001 - GENERAL FUND		\$97,187	\$101,333	\$405,466	
Total WINDHAM SCHOOL DISTRICT		\$97,187	\$101,333	\$405,466	
	Tax Rate Calculation with Assumptions				
	Total Expenses			\$405,466	
	Minus offsetting Rev			\$23,040 Dec from opera	\$23,040 Dec from operational due to loss of Small School grant
	Edspending			\$382,426	
	Estimated EQP			18.90	
	Cost Per Pupil			\$20,229	
	Estimated Yield			\$11,000	
	Estimated Tax Rate			\$1.839	
	Times the ADM % for Elementary			69.45%	
	Total Elementary Tax Rate			\$1.277	
	Add the ADM % for Secondary			30.55%	
	Times WRED UTR* Projected @ \$2.20			\$0.672	
	Add Elementary and Secondary for Windham TR	ĸ		\$1.949	
	Base Tax Rate for Comparison			\$1.949	

Base TR To Compare With \$1.949	Notes	Any new students, Home School students who choose tuition, & students whose parents are \$0.27 currently paying tuition		\$0.05 Potential Contract					3 0.58
18.90	Tax Rate Implication	\$0.27	\$0.27	\$0.0\$					\$2.53
Basis is 19 student (ADM)	Investment	879,890	068'628	\$15,000					\$174,780
Non-Operational	Consideration	Add for addtional students, Estmate 5	Add Tuition Reserve, 5 students	Additional Transportation to Outlying schools				SAVEL MARYENINE RATE & SAVEL MARYEN	Total Additions
With \$1.806	Notes	Bfast & Lunch used	See safety report	Allows 2 full-time teachers					\$0.33
		Bfast & Lu	See s	Allow					₩.
	Tax Rate Implication		\$0.11 See si	Allow \$0.06	\$0.03	\$0.03	\$0.03		\$2.14
Basis is 19 student (ADM) 18.90 V 8. 14.90 Student (ADM) 18.90 A 8.1 4		\$0.09			\$8,500 \$0.03	\$8,500 \$0.03	\$8,500 \$0.03		