

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 Comparison

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%

Operational Budget

Annual Budget Report - Revenue

Account	Account Title	FY21 Actual	FY22 Budget	FY23 Proposed Budget	Variance	Variance %	Notes
11 ELEMENTARY (K-6)							
41980	MISC OTHER LOCAL REV	\$921	\$0	\$40	\$40	0.00%	Int inc only
42150	TRANSP SUBGRANT	\$14,304	\$11,000	\$11,000	\$0	0.00%	Slate Trans Aid
42451	FED SPECIAL MILK		\$200	\$100	-\$100	-50.00%	Reimb for Milk Program
42481	MEDICAID REV	\$108	\$500	\$0	-\$500	-100.00%	
42790	MEDICAID SUBGRANT	\$1,294	\$0	\$1,000	\$1,000	0.00%	Medicaid Subgrant
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%	Small School Grant
Total 11 - ELEMENTARY (K Total 11 - ELEMENTARY (K-6))		\$402,866	\$376,872	\$392,835	\$15,963	0.00%	
31 SECONDARY (7-12)							
41412	TRANSPORT-PUB VT LEAS	\$6,000	\$11,000	\$11,000	\$0	0.00%	Transportation For Sec Students
Total 31 - SECONDARY (Total 31 - SECONDARY (7-12))		\$6,000	\$11,000	\$11,000	\$0	0.00%	
Total 1001 - GENERAL FUND Total 1001 - GENERAL FUND		\$408,888	\$387,872	\$403,835	\$15,963	4.12%	
Total WINDHAM SCHOOL DISTRICT		\$408,888	\$387,872	\$403,835	\$15,963	4.12%	

Annual Budget Report - Expenditures

Account	Account Title	FY21 Actual	FY22 Budget	FY23 Proposed Budget	Variance	Variance %	Notes
01 PREKINDERGARTEN							
5562	TUITN TO PRIV VT LEAS	\$12,716	\$21,290	\$21,924	\$634	2.98%	Based on six students
Total 1101 - DIRECT INSTRUCTION		\$12,716	\$21,290	\$21,924	\$634	2.98%	
1201 SPECIAL EDUCATION	SU ASSESSMENTS	\$8,109	\$5,000	\$5,000	\$0	0.00%	Based on what we know right now
Total 1201 - SPECIAL EDUCATION		\$8,109	\$5,000	\$5,000	\$0	0.00%	
1101 ELEMENTARY (K-6)							
5111	TEACHERS	\$43,805	\$45,119	\$65,527	\$20,408	45.23%	1.0 total teacher (.5 MPJ+.5 SW)
5121	PARAFEDUCATOR	\$15,525	\$18,500	\$0	-\$18,500	-100.00%	Move SW to teacher
5211	HEALTH INSURANCE	\$16,923	\$20,348	\$22,787	\$2,441	12.00%	Normal Health Increase
5218	HSA	\$1,300	\$2,200	\$2,200	\$0	0.00%	
5219	HRA	\$2,944	\$2,100	\$2,100	\$0	0.00%	
5220	FICA	\$4,244	\$4,867	\$5,013	\$146	3.00%	
5261	UNEMPLOYMENT COMPENSATION	\$2,636	\$611	\$655	\$44	7.20%	
5271	WORKERS COMPENSATION	\$1,072	\$611	\$1,050	-\$49	71.85%	
5281	DENTAL		\$642	\$642	\$0	0.00%	
5353	ENRICHMENT	\$2,059	\$2,000	\$2,100	\$100	5.00%	Based on actual
5431	NONTECHNICALY REPAIR/MAINT		\$300	\$300	\$0	0.00%	
5443	COPIER LEASE	\$1,024	\$1,450	\$1,450	\$0	0.00%	
5591	PROHSRV FRM PUB VT LEA	\$510	\$1,800	\$1,800	\$0	0.00%	
5611	GENERAL SUPPLIES	\$3,035	\$1,000	\$1,500	\$500	50.00%	Inc for inc in students
5612	GENERAL SUPPS - LOCAL	\$133	\$1,000	\$1,000	\$0	0.00%	
5641	BOOKS AND PERIODICALS	\$318	\$500	\$500	\$0	0.00%	
5651	SUPPLIES-TECH RELATED	\$412	\$1,500	\$1,500	\$0	0.00%	
Total 1101 - DIRECT INSTRUCTION		\$95,940	\$104,566	\$110,124	\$5,578	5.34%	
1112 MUSIC EDUCATION	OTHER PROFESSIONAL SERVICES		\$10,000	\$10,000	\$0	0.00%	No music paid for in FY 21 - continue to purchase outside of WCSU
Total 1112 - MUSIC EDUCATION		\$0	\$10,000	\$10,000	\$0	0.00%	
1113 PHYSICAL ED	PROHSRV FRM PUB VT LEA	\$13,044	\$13,731	\$14,143	\$412	3.00%	.15 FTE
Total 1113 - PHYSICAL ED		\$13,044	\$13,731	\$14,143	\$412	3.00%	
1201 SPECIAL EDUCATION	SU ASSESSMENTS	\$11,406	\$10,483	\$19,338	\$8,945	84.29%	Bases on Act 173 modeling
Total 1201 - SPECIAL EDUCATION		\$11,406	\$10,483	\$19,338	\$8,945	84.29%	
2110 SOCIALWORK SERV	PROHSRV FRM PUB VT LEA	\$9,881	\$9,881	\$10,177	\$296	3.00%	.10 FTE
Total 2110 - SOCIALWORK SERV		\$9,881	\$9,881	\$10,177	\$296	3.00%	
2132 SCHOOL NURSE	PROHSRV FRM PUB VT LEA	\$803	\$1,148	\$1,182	\$34	2.96%	.01 of WRED's nurse
Total 2132 - SCHOOL NURSE		\$803	\$1,148	\$1,182	\$34	2.96%	
2213 INSTRUCT STAFF TRAIN	TUITION REIMBURSEMENT	\$525	\$1,000	\$1,000	\$0	0.00%	
Total 2213 - INSTRUCT STAFF TRAIN		\$525	\$1,000	\$1,000	\$0	0.00%	
2311 BOARD OF EDUCATION	OTHER	\$1,815	\$2,250	\$2,250	\$0	0.00%	
5520	FICA	\$139	\$172	\$172	\$0	0.00%	
5521	INSURANCE (NOT EMP BEN)	\$30	\$100	\$100	\$0	0.00%	

Operational Budget

Annual Budget Report - Revenue							Notes
Account	Account Title	FY 21	FY 22	FY 23	Variance	Variance %	Notes
5531	COMMUNICATIONS		\$750	\$750	\$0	0.00%	
5593	SU ASSESSMENTS	\$22,408	\$15,128	\$15,581	\$453	2.99%	3% estimated increase
5811	DUES AND FEES - STAFF	\$228	\$0	\$0	\$0	0.00%	
Total 2311 - BOARD OF EDUCATION		\$24,620	\$15,128	\$15,581	\$453	2.46%	
Total 2314 - AUDIT		\$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	\$15,500	\$19,055	\$3,555	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	\$0	0.00%	6 credits per contract
5281	DENTAL		\$643	\$643	\$0	0.00%	
5611	GENERAL SUPPLIES	\$46	\$550	\$550	\$0	0.00%	
5811	DUES AND FEES - STAFF	\$390	\$400	\$400	\$0	0.00%	VPA dues
Total 2410 - PRINCIPAL OFFICE		\$90,568	\$98,823	\$103,318	\$4,495	4.55%	increase based on recalculated (ADM basis)
2580	ADMIN TECHNOLOGY SERV	\$6,583	\$6,747	\$9,765	\$3,018	44.73%	
Total 2580 - ADMIN TECHNOLOGY SERVICES		\$6,583	\$6,747	\$9,765	\$3,018	44.73%	
2610	OPERATION OF BUILDINGS						
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	-\$882	-88.20%	realignment with FY 21 actual
5431	NONTECHNOLGY REPAIRMAINT	\$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	\$50	\$50	4.17%	
5532	INTERNET		\$2,283	\$2,900	\$607	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%	Lowered based
5622	ELECTRICITY	\$2,389	\$2,500	\$2,500	\$0	0.00%	FY 21 lower based on less use of the building (covid)
5624	OIL	\$4,886	\$6,000	\$6,000	\$0	0.00%	
5739	OTHER EQUIPMENT	\$1,187	\$1,750	\$1,750	\$0	0.00%	
Total 2610 - OPERATION OF BUILDINGS		\$37,078	\$40,414	\$41,967	\$1,553	3.84%	
2711	TRANSPORT RES STUDENTS						
5121	PARAEDUCATOR	\$1,079	\$0	\$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	\$0	\$0	0.00%	
5431	NONTECHNOLGY REPAIRMAINT	\$8,187	\$2,500	\$5,000	\$2,500	100.00%	increase due to the age of the bus
5521	INSURANCE (NOT EMP BEN)	\$700	\$800	\$800	\$0	0.00%	
5626	GASOLINE	\$2,900	\$4,660	\$4,660	\$0	0.00%	
Total 2711 - TRANSPORT RES STUDENTS		\$18,067	\$16,880	\$29,284	\$12,804	76.56%	This would increase to over 1k if a food program were implemented
3100	FOOD SERVICES OPERATION	\$19	\$19	\$25	\$6	31.58%	
5631	FOOD		\$250	\$250	\$0	0.00%	
Total 3100 - FOOD SERVICES OPERATIONS		\$19	\$269	\$275	\$6	2.23%	
5090	DEBT SERVICE - OTHER	\$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%	
5889	PROMISSORY NOTE	\$1,650	\$1,650	\$1,650	\$0	0.00%	Lighting retrofit.
Total 5090 - DEBT SERVICE - OTHER		\$24,378	\$23,805	\$1,650	-\$22,155	-93.07%	
Total 11 - ELEMENTARY (K-6)		\$37,504	\$36,102	\$37,611	\$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%	

Tax Rate Calculation with Assumptions

Operational Budget

Annual Budget Report - Revenue		FY 21	FY 22	FY 23	Variance	Variance %	Notes
Account	Account Title						
	Total Expenses			\$403,835			
	Minus offsetting Rev			\$64,390			
	Edspending			\$339,445			
	Estimated EQP			18.90			
	Cost Per Pupil			\$17,955.49			
	Estimated Yield			\$11,000			
	Estimated Tax Rate			\$1.632			
	Times the ADM % for Elementary			69.45%			
	Total Elementary Tax Rate			\$1.134			
	Add the ADM % for Secondary			30.55%			
	Times WRED UTR* Projected @ \$2.20			\$0.672			
	Add Elementary and Secondary for Windham TR			\$1.806			
	Base Tax Rate for Comparison			\$1.806			

NON-Operational Budget

Annual Budget Report - Revenue					
Account	Account Title	FY 21 Actual	FY 22 Budget	FY 23 Proposed Budget	Notes
11 ELEMENTARY (K-6)					
	41990 MISC OTHER LOCAL REV	\$821	\$0	\$40	Int inc only
	42150 TRANSP SUBGRANT	\$14,304	\$11,000	\$11,000	State Trans Aid
	42481 MEDICAID REV	\$108	\$500	\$0	
	42790 MEDICAID SUBGRANT	\$1,294	\$0	\$1,000	Medicaid Subgrant
	43110 EDUCATION SPENDING GRANT	\$345,011	\$323,922	\$382,426	Ed Spending
Total 11 - ELEMENTARY (K-6)		\$367,638	\$335,422	\$394,466	
31 SECONDARY (7-12)					
	41412 TRANSPORT-PUB VT LEAS	\$6,000	\$11,000	\$11,000	Transportation For Sec Students
Total 31 - SECONDARY (7-12)		\$6,000	\$11,000	\$11,000	
Total 1001 - GENERAL FUN Total 1001 - GENERAL FUND		\$367,638	\$346,422	\$405,466	
Total WINDHAM SCHOOL DISTRICT		\$367,638	\$346,422	\$405,466	
Annual Budget Report - Expenditures					
Account	Account Title	FY 21 Actual	FY 22 Budget	FY 23 Proposed Budget	Notes
01 PREKINDERGARTEN					
	1101 DIRECT INSTRUCTION	\$6,004	\$21,290	\$21,924	Based on six students
	Total 1101 - DIRECT INSTRUCTION	\$6,004	\$21,290	\$21,924	
	1201 SPECIAL EDUCATION	\$8,109	\$5,000	\$5,000	Based on what we know right now
	Total 1201 - SPECIAL EDUCATION	\$8,109	\$5,000	\$5,000	
Total 01 - PREKINDERGARTEN		\$14,113	\$26,290	\$26,924	
11 ELEMENTARY (K-6)					
	1101 DIRECT INSTRUCTION	\$0	\$0	\$255,648	Used Statewide Avg 15,978 x16
	5562 TUITION TO PRIVATE VT	\$0	\$0	\$31,956	Used Statewide Avg 15,978 x 2
	5564 TUITION TO PRIVATE OUT OF STATE	\$0	\$0	\$15,978	Used Statewide Avg 15,978 x 1
Total 1101 - DIRECT INSTRUCTION		\$0	\$0	\$303,582	
	1201 SPECIAL EDUCATION	\$11,406	\$10,493	\$19,338	Based on Act 173 modeling
	Total 1201 - SPECIAL EDUCATION	\$11,406	\$10,493	\$19,338	
2311 BOARD OF EDUCATION					
	5191 OTHER	\$1,815	\$2,250	\$2,250	
	5220 FICA	\$139	\$172	\$172	
	5521 INSURANCE (NOT EMP BEN)	\$30	\$100	\$100	
	5531 COMMUNICATIONS	-	\$750	\$750	
	5593 SU ASSESSMENTS	\$22,408	\$15,128	\$15,581	3% estimated increase
	5811 DUES AND FEES - STAFF	\$228	\$0	\$0	
Total 2311 - BOARD OF EDUCATION		\$24,620	\$18,400	\$18,853	
2314 AUDIT					
	5341 OTHER PROFESSNL SERVICES	\$3,603	\$5,665	\$5,835	3% estimated increase
Total 2314 - AUDIT		\$3,603	\$5,665	\$5,835	
2711 TRANSPORT RES STUDENTS					
	5181 PARAEDUCATOR	\$1,079	\$0	\$0	
	5181 NON-CLERICAL GENERALISTS	\$5,588	\$8,100	\$16,000	Increase based on hours projected and increase to hourly basis
	5220 FICA	\$510	\$620	\$1,224	
	5270 WORKERS COMPENSATION	-	\$0	\$1,600	
	5341 OTHER PROFESSNL SERVICES	\$103	\$0	\$0	
	5431 NONTECHNOLGY REPAIR/MAINT	\$6,187	\$2,500	\$5,000	Increase due to the age of the bus
	5521 INSURANCE (NOT EMP BEN)	\$700	\$800	\$800	
	5626 GASOLINE	\$2,900	\$4,660	\$4,660	
Total 2711 - TRANSPORT RES STUDENTS		\$19,067	\$16,680	\$29,264	
5090 DEBT SERVICE - OTHER					
	5831 REDEMPTION OF PRINCIPAL	\$21,000	\$21,000	\$0	Assumes using fund balance to pay off loan this year.

NON-Operational Budget

Annual Budget Report - Revenue

Account	Account Title	FY 21	FY22	FY23	Notes
5835	INTEREST ON ST DEBT	\$1,728	\$1,155	\$0	
5899	PROMISSORY NOTE	\$1,650	\$1,650	\$1,650	Lighting retrofit.
Total 5090 - DEBT SERVICE - OTHER					
		\$24,378	\$23,805	\$1,650	
		\$83,074	\$75,043	\$378,542	
		\$97,187	\$101,333	\$405,466	
		\$97,187	\$101,333	\$405,466	
Total 11 - ELEMENTARY (K-6)					
Total 1001 - GENERAL FUND					
Total WINDHAM SCHOOL DISTRICT					

Tax Rate Calculation with Assumptions

Total Expenses	\$405,466
Minus offsetting Rev Edspending	\$23,040 Dec from operational due to loss of Small School grant
	\$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	\$1.949
Base Tax Rate for Comparison	\$1.949

