

**WAITSFIELD SCHOOL DISTRICT
FY2008-2009 PROPOSED BUDGET**

	2005-2006		2006-2007		2007-2008	2008-2009	PERCENT
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
<u>REGULAR EDUCATION</u>							
Salaries	618,773	636,039	645,251	655,818	684,750	726,573	
Benefits & Staff Development	180,716	181,594	183,830	198,686	213,730	221,624	
Materials and Equipment	83,871	69,604	89,926	81,804	118,405	115,305	
TOTAL REGULAR EDUCATION	883,360	887,237	919,007	936,308	1,016,885	1,063,502	4.6%
<u>SPECIAL EDUCATION & ESSENTIAL EARLY EDUCATION</u>							
Salaries	87,339	84,484	103,767	84,437	87,635	140,792	
Benefits & Staff Development	22,593	27,282	27,751	24,283	37,465	35,906	
Spec. Ed. Contracted Services	48,530	77,911	81,530	94,838	89,900	79,800	
Transportation	320	-	500	-	500	-	
Materials and Equipment	4,900	3,555	3,750	2,551	2,625	2,850	
TOTAL SPECIAL EDUCATION	163,682	193,232	217,298	206,109	218,126	259,347	18.9%
<u>COMPENSATORY EDUCATION</u>							
Salaries	31,288	31,842	32,481	22,658	18,076	20,708	
Benefits & Staff Development	9,976	9,515	10,611	10,071	8,894	5,866	
TOTAL COMPENSATORY EDUCATION	41,264	41,357	43,092	32,729	26,970	26,574	-1.5%
<u>GUIDANCE SERVICES</u>							
Salaries	14,378	14,448	14,920	14,920	22,939	24,514	
Benefits & Staff Development	1,488	1,686	1,739	1,703	2,544	2,725	
Contracted Services & Supplies	500	362	250	158	250	295	
Psychological Services	2,700	225	2,700	-	1,700	1,000	
TOTAL GUIDANCE SERVICES	19,066	16,721	19,609	16,781	27,433	28,534	4.0%
<u>HEALTH SERVICES</u>							
Salaries	22,916	23,377	24,479	24,556	29,247	30,298	
Benefits & Staff Development	2,335	2,594	2,727	2,671	3,173	3,320	
Contracted Services & Supplies	1,880	886	705	425	705	700	
TOTAL HEALTH SERVICES	27,131	26,857	27,911	27,652	33,125	34,318	3.6%
<u>SPEECH SERVICES</u>							
Salaries	58,396	56,949	63,636	59,531	64,126	67,160	
Benefits & Staff Development	19,896	18,253	20,947	19,502	22,294	19,258	
Contracted Services & Supplies	2,100	937	2,850	1,475	3,300	3,150	
TOTAL SPEECH SERVICES	80,392	76,139	87,433	80,508	89,719	89,568	-0.2%
<u>IMPROVEMENT OF INSTRUCTION</u>							
	6,400	3,022	5,050	4,496	6,300	6,300	0.0%
<u>EDUCATION MEDIA</u>							
Salaries	25,061	25,137	25,974	26,159	26,680	27,779	
Benefits & Salary Development	3,816	4,455	4,744	4,454	4,883	4,908	
Materials & Equipment	5,740	4,049	5,600	4,831	7,845	8,045	
TOTAL EDUCATIONAL MEDIA	34,617	33,641	36,317	35,444	39,408	40,732	3.4%
<u>BOARD EXPENSE</u>							
	7,203	6,814	7,471	11,439	7,371	7,371	0.0%
<u>WASHINGTON WEST GENERAL ASSESSMENT</u>							
	34,046	34,046	35,648	35,608	39,963	42,752	7.0%
<u>ADMINISTRATION</u>							
Principal & Secretary Salaries	105,887	107,299	110,665	110,648	116,139	121,588	
Benefits & Staff Development	26,913	26,086	28,195	24,778	29,777	30,830	
Postage, Supplies & Equipment	3,650	2,511	3,643	1,898	4,176	4,900	
TOTAL ADMINISTRATION	136,450	135,896	142,503	137,324	150,092	157,318	4.8%
<u>FISCAL SERVICES</u>							
Business Management	6,822	6,822	7,131	7,124	8,474	8,670	
Payroll & Accounting Services	16,316	16,316	15,389	15,368	16,374	17,865	
Audit	2,750	2,500	2,750	2,700	2,800	2,950	
TOTAL FISCAL SERVICES	25,888	25,638	25,270	25,192	27,648	29,485	6.6%

**WAITSFIELD SCHOOL DISTRICT
FY2008-2009 PROPOSED BUDGET**

	2005-2006		2006-2007		2007-2008	2008-2009	PERCENT CHANGE
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED	
<u>MAINTENANCE</u>							
Salaries	53,154	56,077	60,142	61,749	63,773	69,493	
Benefits & Staff Development	22,694	25,724	27,099	26,712	30,112	31,855	
Building Supplies & Operations	82,083	69,569	67,550	65,687	72,390	75,065	
TOTAL MAINTENANCE	157,931	151,370	154,791	154,148	166,275	176,412	6.1%
<u>DAILY TRANSPORTATION</u>	36,452	36,227	38,651	37,538	39,364	56,853	44.4%
<u>FIELD TRIPS TRANSPORTATION</u>	3,300	2,330	3,300	628	3,300	2,500	-24.2%
<u>DEBT SERVICE</u>							
Principal	48,850	45,080	48,850	45,080	30,000	30,000	
Interest	14,887	12,590	10,570	10,442	8,024	7,350	
TOTAL DEBT SERVICE	63,737	57,670	59,420	55,522	38,024	37,350	-1.8%
<u>FOOD SERVICE</u>							
	6,637	4,954	7,000	3,952	7,500	7,500	0.0%
TOTAL WAITSFIELD ELEMENTARY SCHOOL CO:	1,727,556	1,733,151	1,829,771	1,801,378	1,937,503	2,066,417	6.7%
SPECIAL ARTICLE	-	-	-	-	32,160	33,220	3.3%
VOCATIONAL TUITION	7,708	7,386	-	-	-	-	
TOTAL WAITSFIELD ELEMENTARY REQUEST	\$ 1,735,264	\$ 1,740,537	\$ 1,829,771	\$ 1,801,378	\$ 1,969,663	\$ 2,099,637	6.6%
<u>MIDDLE & HIGH SCHOOL COSTS</u>							
Harwood Assessment (including HU Special Articles)	1,321,068	1,321,067	1,360,570	1,360,570	1,460,658	-	-100.0%
Gross Act 68 Budget	\$ 3,056,332	\$ 3,061,604	\$ 3,190,341	\$ 3,161,948	\$ 3,430,321	\$ 2,099,637	-38.8%
LESS REVENUES:							
Local Revenue	53,610	89,889	58,622	93,895	71,582	79,375	
Prior Year Fund Balance	65,853	65,854	43,428	43,430	32,160	66,440	
State Categorical & Special Ed Grants	288,387	306,832	159,295	178,494	162,850	188,130	
Federal Revenue	62,686	45,397	49,506	33,078	45,677	52,191	
Total Revenues	\$ 470,536	\$ 507,972	\$ 310,851	\$ 348,897	\$ 312,269	\$ 386,136	23.7%
Local Education Spending	\$ 2,585,796	\$ 2,553,632	\$ 2,879,490	\$ 2,813,051	\$ 3,118,052	\$ 1,713,500	-45.0%

**WAITSFIELD SCHOOL DISTRICT
FY2008-2009 PROPOSED BUDGET**

	2005-2006		2006-2007		2007-2008	2008-2009	PERCENT
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
<u>Waitsfield Elementary School:</u>							
Equalized Pupils						143.22	
Education Spending per Pupil (PK-6)						\$ 11,964	
Base Education Spending per Pupil						\$ 8,210	
District Spending Adjustment						145.726%	
Base Homestead Education Tax Rate						\$ 0.85	
Equalized Homestead Tax Rate (PK-6)						\$ 1.239	
% of Waitsfield students at Waitsfield Elementary School						52.18%	
Portion of District Equalized Homestead Rate to be assessed by town						\$ 0.646	
<u>Harwood Union School District:</u>							
Equalized Pupils (Waitsfield 7-12)						131.27	
Education Spending per Pupil (7-12)						\$ 11,835	
Base Education Spending per Pupil						\$ 8,210	
District Spending Adjustment						144.153%	
Base Homestead Education Tax Rate						\$ 0.85	
Equalized Homestead Tax Rate (7-12)						\$ 1.225	
% of Waitsfield students at Harwood Union						47.82%	
Portion of District Equalized Homestead Rate to be assessed by town						\$ 0.586	
<u>Combined (PK-12):</u>							
		Pre Act 130 Implementation					
Equalized Pupils (PK-12)	262.80		270.07		277.38	274.49	-1.0%
Education Spending per Equalized Pupil	\$ 9,839		\$ 10,662		\$ 11,241		
Base Education Spending per Pupil	\$ 6,975		7,330		7,736		
District Spending Adjustment	141.067%		145.457%		145.309%		
Base Homestead Education Tax Rate	\$ 1.02		\$ 0.95		\$ 0.87		
Equalized Homestead Tax Rate (Combined)	\$ 1.439		\$ 1.382		\$ 1.264	\$ 1.232 #	-2.5%
Common Level of Appraisal (CLA)	70.16%		123.48%		117.18%	106.58%	
Homestead Property Tax Rate	\$ 2.051		\$ 1.119		\$ 1.079	\$ 1.156	7.2%
Base Homestead Income Rate	1.85%		1.80%		1.80%	1.80%	
Actual Homestead Income Rate	2.61%		2.62%		2.62%	2.61% #	-0.2%
Base Non-Residential Education Tax Rate	\$ 1.510		\$ 1.440		\$ 1.360	\$ 1.340	
Non-Residential Education Tax Rate	\$ 2.152		\$ 1.166		\$ 1.161	\$ 1.257	8.3%

- Combined Equalized Tax Rate for FY2008-09 is calculated by adding the proportionate share (based on equalized pupils) of the equalized homestead tax rate for each school district

WAITSFIELD SCHOOL DISTRICT
FY2008-2009 PROPOSED BUDGET

	2005-2006		2006-2007		2007-2008	2008-2009	PERCENT
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
<u>REGULAR EDUCATION</u>							
Salaries	618,773	636,039	645,251	655,818	684,750	726,573	
Benefits & Staff Development	180,716	181,594	183,830	198,686	213,730	221,624	
Materials and Equipmen	83,871	69,604	89,926	81,804	118,405	115,305	
TOTAL REGULAR EDUCATION	883,360	887,237	919,007	936,308	1,016,885	1,063,502	4.6%
<u>SPECIAL EDUCATION & ESSENTIAL EARLY EDUCATION</u>							
Salaries	87,339	84,484	103,767	84,437	87,635	140,792	
Benefits & Staff Development	22,593	27,282	27,751	24,283	37,465	35,906	
Spec. Ed. Contracted Services	48,530	77,911	81,530	94,838	89,900	79,800	
Transportation	320	-	500	-	500	-	
Materials and Equipmen	4,900	3,555	3,750	2,551	2,625	2,850	
TOTAL SPECIAL EDUCATION	163,682	193,232	217,298	206,109	218,126	259,347	18.9%
<u>COMPENSATORY EDUCATION</u>							
Salaries	31,288	31,842	32,481	22,658	18,076	20,708	
Benefits & Staff Developmen	9,976	9,515	10,611	10,071	8,894	5,866	
TOTAL COMPENSATORY EDUCATION	41,264	41,357	43,092	32,729	26,970	26,574	-1.5%
<u>GUIDANCE SERVICES</u>							
Salaries	14,378	14,448	14,920	14,920	22,939	24,514	
Benefits & Staff Development	1,488	1,686	1,739	1,703	2,544	2,725	
Contracted Services & Supplies	500	362	250	158	250	295	
Psychological Services	2,700	225	2,700	-	1,700	1,000	
TOTAL GUIDANCE SERVICES	19,066	16,721	19,609	16,781	27,433	28,534	4.0%
<u>HEALTH SERVICES</u>							
Salaries	22,916	23,377	24,479	24,556	29,247	30,298	
Benefits & Staff Development	2,335	2,594	2,727	2,671	3,173	3,320	
Contracted Services & Supplies	1,880	886	705	425	705	700	
TOTAL HEALTH SERVICES	27,131	26,857	27,911	27,652	33,125	34,318	3.6%
<u>SPEECH SERVICES</u>							
Salaries	58,396	56,949	63,636	59,531	64,126	67,160	
Benefits & Staff Development	19,896	18,253	20,947	19,502	22,294	19,258	
Contracted Services & Supplies	2,100	937	2,850	1,475	3,300	3,150	
TOTAL SPEECH SERVICES	80,392	76,139	87,433	80,508	89,719	89,568	-0.2%
<u>IMPROVEMENT OF INSTRUCTION</u>							
	6,400	3,022	5,050	4,496	6,300	6,300	0.0%
<u>EDUCATION MEDIA</u>							
Salaries	25,061	25,137	25,974	26,159	26,680	27,779	
Benefits & Salary Development	3,816	4,455	4,744	4,454	4,883	4,908	
Materials & Equipmen	5,740	4,049	5,600	4,831	7,845	8,045	
TOTAL EDUCATIONAL MEDIA	34,617	33,641	36,317	35,444	39,408	40,732	3.4%

**WAITSFIELD SCHOOL DISTRICT
FY2008-2009 PROPOSED BUDGET**

	2005-2006		2006-2007		2007-2008	2008-2009	PERCENT CHANGE
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED	
<u>BOARD EXPENSE</u>	<u>7,203</u>	<u>6,814</u>	<u>7,471</u>	<u>11,439</u>	<u>7,371</u>	<u>7,371</u>	0.0%
<u>WASHINGTON WEST GENERAL ASSESSMENT</u>	<u>34,046</u>	<u>34,046</u>	<u>35,648</u>	<u>35,608</u>	<u>39,963</u>	<u>42,752</u>	7.0%
<u>ADMINISTRATION</u>							
Principal & Secretary Salaries	105,887	107,299	110,665	110,648	116,139	121,588	
Benefits & Staff Development	26,913	26,086	28,195	24,778	29,777	30,830	
Postage, Supplies & Equipmen	<u>3,650</u>	<u>2,511</u>	<u>3,643</u>	<u>1,898</u>	<u>4,176</u>	<u>4,900</u>	
TOTAL ADMINISTRATION	<u>136,450</u>	<u>135,896</u>	<u>142,503</u>	<u>137,324</u>	<u>150,092</u>	<u>157,318</u>	4.8%
<u>FISCAL SERVICES</u>							
Business Management	6,822	6,822	7,131	7,124	8,474	8,670	
Payroll & Accounting Services	16,316	16,316	15,389	15,368	16,374	17,865	
Audit	<u>2,750</u>	<u>2,500</u>	<u>2,750</u>	<u>2,700</u>	<u>2,800</u>	<u>2,950</u>	
TOTAL FISCAL SERVICES	<u>25,888</u>	<u>25,638</u>	<u>25,270</u>	<u>25,192</u>	<u>27,648</u>	<u>29,485</u>	6.6%
<u>MAINTENANCE</u>							
Salaries	53,154	56,077	60,142	61,749	63,773	69,493	
Benefits & Staff Development	22,694	25,724	27,099	26,712	30,112	31,855	
Building Supplies & Operation:	<u>82,083</u>	<u>69,569</u>	<u>67,550</u>	<u>65,687</u>	<u>72,390</u>	<u>75,065</u>	
TOTAL MAINTENANCE	<u>157,931</u>	<u>151,370</u>	<u>154,791</u>	<u>154,148</u>	<u>166,275</u>	<u>176,412</u>	6.1%
<u>DAILY TRANSPORTATION</u>	<u>36,452</u>	<u>36,227</u>	<u>38,651</u>	<u>37,538</u>	<u>39,364</u>	<u>56,853</u>	44.4%
<u>FIELD TRIPS TRANSPORTATION</u>	<u>3,300</u>	<u>2,330</u>	<u>3,300</u>	<u>628</u>	<u>3,300</u>	<u>2,500</u>	-24.2%
<u>DEBT SERVICE</u>							
Principal	48,850	45,080	48,850	45,080	30,000	30,000	
Interest	<u>14,887</u>	<u>12,590</u>	<u>10,570</u>	<u>10,442</u>	<u>8,024</u>	<u>7,350</u>	
TOTAL DEBT SERVICE	<u>63,737</u>	<u>57,670</u>	<u>59,420</u>	<u>55,522</u>	<u>38,024</u>	<u>37,350</u>	-1.8%
<u>FOOD SERVICE</u>	<u>6,637</u>	<u>4,954</u>	<u>7,000</u>	<u>3,952</u>	<u>7,500</u>	<u>7,500</u>	0.0%
TOTAL WAITSFIELD ELEMENTARY SCHOOL COSTS	1,727,556	1,733,151	1,829,771	1,801,378	1,937,503	2,066,417	6.7%
SPECIAL ARTICLE	-	-	-	-	32,160	33,220	3.3%
VOCATIONAL TUITION	<u>7,708</u>	<u>7,386</u>	-	-	-	-	
TOTAL WAITSFIELD ELEMENTARY REQUEST	\$ 1,735,264	\$ 1,740,537	\$ 1,829,771	\$ 1,801,378	\$ 1,969,663	\$ 2,099,637	6.6%

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	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED	
TOTAL WAITSFIELD ELEMENTARY REQUEST	\$ 1,735,264	\$ 1,740,537	\$ 1,829,771	\$ 1,801,378	\$ 1,969,663	\$ 2,099,637	6.6%
<u>MIDDLE & HIGH SCHOOL COSTS</u>							
Harwood Assessment (including HU Special Articles)	1,321,068	1,321,067	1,360,570	1,360,570	1,460,658	-	-100.0%
Gross Act 68 Budget	\$ 3,056,332	\$ 3,061,604	\$ 3,190,341	\$ 3,161,948	\$ 3,430,321	\$ 2,099,637	-38.8%
LESS REVENUES:							
Local Revenue	53,610	89,889	58,622	93,895	71,582	79,375	
Prior Year Fund Balance	65,853	65,854	43,428	43,430	32,160	66,440	
State Categorical & Special Ed Grants	288,387	306,832	159,295	178,494	162,850	188,130	
Federal Revenue	62,686	45,397	49,506	33,078	45,677	52,191	
Total Revenues	\$ 470,536	\$ 507,972	\$ 310,851	\$ 348,897	\$ 312,269	\$ 386,136	23.7%
Local Education Spending	\$ 2,585,796	\$ 2,553,632	\$ 2,879,490	\$ 2,813,051	\$ 3,118,052	\$ 1,713,500	-45.0%

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	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	PROPOSED	
Local Education Spending	\$ 2,585,796	\$ 2,553,632	\$ 2,879,490	\$ 2,813,051	\$ 3,118,052	\$ 1,713,500	-45.0%
<u>Waitsfield Elementary School:</u>							
Equalized Pupils						143.22	
Education Spending per Pupil (PK-6)						\$ 11,964	
Base Education Spending per Pupil						\$ 8,210	
District Spending Adjustment						145.726%	
Base Homestead Education Tax Rate						\$ 0.85	
Equalized Homestead Tax Rate (PK-6)						\$ 1.239	
% of Waitsfield students at Waitsfield Elementary School						52.18%	
Portion of District Equalized Homestead Rate to be assessed by town						\$ 0.646	
<u>Harwood Union School District:</u>							
Equalized Pupils (Waitsfield 7-12)						131.27	
Education Spending per Pupil (7-12)						\$ 11,835	
Base Education Spending per Pupil						\$ 8,210	
District Spending Adjustment						144.153%	
Base Homestead Education Tax Rate						\$ 0.85	
Equalized Homestead Tax Rate (7-12)						\$ 1.225	
% of Waitsfield students at Harwood Union						47.82%	
Portion of District Equalized Homestead Rate to be assessed by town						\$ 0.586	
<u>Combined (PK-12):</u>							
			Pre Act 130 Implementation				
Equalized Pupils (PK-12)	262.80		270.07		277.38	274.49	-1.0%
Education Spending per Equalized Pupil	\$ 9,839		\$ 10,662		\$ 11,241		
Base Education Spending per Pupil	\$ 6,975		7,330		\$ 7,736		
District Spending Adjustment	141.067%		145.457%		145.309%		
Base Homestead Education Tax Rate	\$ 1.02		\$ 0.95		\$ 0.87		
Equalized Homestead Tax Rate (Combined PK-12)	\$ 1.439		\$ 1.382		\$ 1.264	\$ 1.232 #	-2.5%
Common Level of Appraisal (CLA)	70.16%		123.48%		117.18%	106.58%	
Homestead Property Tax Rate	\$ 2.051		\$ 1.119		\$ 1.079	\$ 1.156	7.2%
Base Homestead Income Rate	1.85%		1.80%		1.80%	1.80%	
Actual Homestead Income Rate	2.61%		2.62%		2.62%	2.61% #	-0.2%
Base Non-Residential Education Tax Rate	\$ 1.510		\$ 1.440		\$ 1.360	\$ 1.340	
Non-Residential Education Tax Rate	\$ 2.152		\$ 1.166		\$ 1.161	\$ 1.257	8.3%

- Combined Equalized Tax Rate for FY2008-09 is calculated by adding the proportionate share (based on equalized pupils) of the equalized homestead tax rate for each school district