

**WESTMORELAND BUDGET COMMITTEE**

**PROPOSED 2010-11 BUDGET**

**DISTRICT MEETING**

**February 5, 2010**

**WESTMORELAND SCHOOL DISTRICT  
PROPOSED 2010-2011 BUDGET (SUMMARY)**

	<b>BUDGET 2008-09</b>	<b>ACTUAL 2008-09</b>	<b>BUDGET 2009-2010</b>	<b>Budget Committee's &amp; School Board's PROPOSED 2010-2011</b>	<b>% CHANGE</b>	<b>% TOTAL BUDGET</b>
ELEMENTARY REGULAR INSTRUCTION	\$1,674,521	\$1,485,184	\$1,693,110	\$1,704,288	0.66%	55.96%
ELEMENTARY DEBT SERVICE	\$63,038	\$63,038	\$61,238	\$59,458	-2.91%	1.95%
ELEMENTARY SPECIAL INSTRUCTION	\$289,867	\$296,833	\$239,212	\$270,616	13.13%	8.89%
TOTAL ELEMENTARY COST	\$2,027,426	\$1,845,055	\$1,993,560	\$2,034,362	2.05%	66.80%
HIGH SCHOOL TUITIONS (Regular Education students)	\$564,543	\$573,044	\$577,042	\$541,161	-6.22%	17.77%
HIGH SCHOOL TRANSPORT.(Reg)	\$42,842	\$43,188	\$45,000	\$46,200	2.67%	1.52%
HIGH SCHOOL SPEC. INSTRUC.	\$175,310	\$182,574	\$253,478	\$264,095	4.19%	8.67%
HIGH SCHOOL TRANSPORT.(Sp)	\$0	\$1,235	\$0	\$0	NA	0.00%
TOTAL HIGH SCHOOL COST	\$782,695	\$800,041	\$875,520	\$851,456	-2.75%	27.96%
SAU #29	\$153,757	\$153,757	\$157,778	\$159,834	1.30%	5.25%
TOTAL OPERATING BUDGET	\$2,963,878	\$2,798,853	\$3,026,858	\$3,045,652	0.62%	100.00%
DEFICIT APPROPRIATION	\$0	\$0	\$0	\$0		
<b>TOTAL</b>	<b>\$2,963,878</b>	<b>\$2,798,853</b>	<b>\$3,026,858</b>	<b>\$3,045,652</b>	<b>0.62%</b>	<b>100.00%</b>

**WESTMORELAND SCHOOL DISTRICT  
PROPOSED 2010-2011 BUDGET (SUMMARY)**

	<b>BUDGET 2008-09</b>	<b>ACTUAL 2008-09</b>	<b>BUDGET 2009-2010</b>	<b>Budget Committee's &amp; School Board's PROPOSED 2010-2011</b>	<b>% CHANGE</b>	<b>% TOTAL BUDGET</b>
<b>ELEMENTARY INSTRUCTION</b>						
<b>(GRADES K-8 - 152 Students Projected)</b>						
<b>REGULAR INSTRUCTION</b>						
Salaries	\$538,739	\$533,160	\$556,248	\$567,580		
Benefits	\$246,901	\$203,110	\$229,981	\$249,229		
Purchased Instructional Service	\$29,175	\$28,756	\$30,646	\$31,000		
Repair Equipment	\$1,500	\$0	\$1,500	\$1,350		
Mileage	\$0	\$0	\$0	\$0		
Supplies/Workbooks/Textbooks	\$26,015	\$16,349	\$23,675	\$21,182		
Equipment	\$532	\$415	\$2,202	\$2,500		
Furniture	\$58	\$0	\$4,192	\$700		
<b>TOTAL REGULAR INSTRUCTION</b>	<b>\$842,920</b>	<b>\$781,790</b>	<b>\$848,444</b>	<b>\$873,541</b>	<b>2.96%</b>	<b>28.68%</b>
<b>CO-CURRICULAR</b>						
Salaries & Benefits	\$11,826	\$11,436	\$11,946	\$11,946		
Assemblies/Officials	\$6,890	\$3,070	\$6,090	\$5,240		
Supplies/Awards/Misc.	\$2,300	\$2,115	\$2,300	\$2,050		
Dues and Fees	\$2,876	\$3,036	\$1,424	\$2,534		
<b>TOTAL EXTRACURRICULAR</b>	<b>\$23,892</b>	<b>\$19,657</b>	<b>\$21,760</b>	<b>\$21,770</b>	<b>0.05%</b>	<b>0.71%</b>
<b>SCHOOL SERVICES</b>						
Attendance	\$0	\$0	\$0	\$0		
Guidance	\$50,449	\$45,381	\$50,949	\$30,406		
Health	\$24,819	\$16,627	\$22,184	\$21,682		
<b>TOTAL SCHOOL SERVICES</b>	<b>\$75,268</b>	<b>\$62,008</b>	<b>\$73,133</b>	<b>\$52,088</b>	<b>-28.78%</b>	<b>1.71%</b>

	<b>BUDGET 2008-09</b>	<b>ACTUAL 2008-09</b>	<b>BUDGET 2009-2010</b>	<b>Budget Committee's &amp; School Board's PROPOSED 2010-2011</b>	<b>% CHANGE</b>	<b>% TOTAL BUDGET</b>
<b>STAFF DEVELOPMENT</b>						
Continuum Salaries/Benefits	\$5,273	\$3,784	\$5,273	\$2,885		
Course Reimbursement	\$7,500	\$852	\$8,000	\$8,000		
Management Development	\$2,000	\$1,455	\$2,000	\$2,000		
Staff Development	\$3,000	\$1,486	\$3,000	\$3,000		
Travel	\$0	\$335	\$0	\$0		
Professional Books/Periodicals	\$685	\$252	\$815	\$818		
<b>TOTAL STAFF DEVELOPMENT</b>	<b>\$18,458</b>	<b>\$8,164</b>	<b>\$19,088</b>	<b>\$16,703</b>	<b>-12.49%</b>	<b>0.55%</b>
<b>EDUCATIONAL MEDIA</b>						
Salary & Benefits	\$50,920	\$45,819	\$54,106	\$44,151		
Media Membership	\$938	\$894	\$956	\$0		
Library Books & Supplies	\$4,445	\$1,914	\$4,840	\$4,000		
Equipment/Software	\$1,750	\$1,856	\$1,750	\$1,750		
<b>TOTAL EDUCATIONAL MEDIA</b>	<b>\$58,053</b>	<b>\$50,482</b>	<b>\$61,652</b>	<b>\$49,901</b>	<b>-19.06%</b>	<b>1.64%</b>
<b>SCHOOL BOARD/DISTRICT OFFICERS</b>						
Salaries & Benefits	\$3,360	\$3,022	\$3,360	\$3,360		
Legal/Audit Services	\$10,100	\$5,880	\$6,500	\$7,500		
Other School District Expenses	\$1,225	\$640	\$1,225	\$1,225		
School Board Association	\$0	\$0	\$0	\$0		
<b>TOTAL SCH. BD./DIST. OFFICERS</b>	<b>\$14,685</b>	<b>\$9,542</b>	<b>\$11,085</b>	<b>\$12,085</b>	<b>9.02%</b>	<b>0.40%</b>

	<b>BUDGET 2008-09</b>	<b>ACTUAL 2008-09</b>	<b>BUDGET 2009-2010</b>	<b>Budget Committee's &amp; School Board's PROPOSED 2010-2011</b>	<b>% CHANGE</b>	<b>% TOTAL BUDGET</b>
<b>SCHOOL ADMINISTRATION</b>						
Principal's Salary	\$67,000	\$67,000	\$69,680	\$69,010		
Secretary's Salary	\$26,376	\$27,770	\$27,164	\$30,476		
Benefits	\$31,863	\$29,672	\$34,299	\$36,661		
Copier Maintenance	\$4,250	\$5,419	\$5,000	\$1,500		
Telephone	\$7,500	\$7,729	\$10,450	\$8,900		
Postage/Printing	\$850	\$728	\$600	\$850		
Supplies/Mileage	\$2,200	\$2,904	\$2,450	\$2,200		
Software	\$2,828	\$3,614	\$1,148	\$1,143		
Equipment/Furniture	\$200	\$201	\$200	\$200		
Professional Dues	\$1,000	\$327	\$1,000	\$370		
<b>TOTAL SCHOOL ADMINISTRATION</b>	<b>\$144,067</b>	<b>\$145,363</b>	<b>\$151,991</b>	<b>\$151,310</b>	<b>-0.45%</b>	<b>4.97%</b>
<b>BUILDING SERVICES</b>						
Salaries	\$49,711	\$47,154	\$47,268	\$48,613		
Benefits	\$14,168	\$26,275	\$14,558	\$27,204		
Rubbish Removal	\$4,250	\$2,748	\$3,500	\$3,500		
Maintenance Services	\$13,050	\$16,441	\$16,050	\$16,550		
Repairs to Building	\$24,243	\$26,434	\$30,000	\$20,000		
Property/Liability Insurance	\$6,000	\$4,092	\$5,000	\$5,000		
Supplies/Materials	\$8,500	\$7,638	\$9,500	\$11,500		
Electricity	\$19,000	\$24,056	\$20,500	\$22,000		
Oil/ Propane	\$34,626	\$61,735	\$21,750	\$30,500		
<b>TOTAL BUILDING SERVICES</b>	<b>\$173,548</b>	<b>\$216,573</b>	<b>\$168,126</b>	<b>\$184,867</b>	<b>9.96%</b>	<b>6.07%</b>

	<b>BUDGET 2008-09</b>	<b>ACTUAL 2008-09</b>	<b>BUDGET 2009-2010</b>	<b>Budget Committee's &amp; School Board's PROPOSED 2010-2011</b>	<b>% CHANGE</b>	<b>% TOTAL BUDGET</b>
<b>ELEMENTARY TRANSPORTATION</b>						
Regular Elementary	\$109,962	\$108,996	\$116,000	\$118,800		
Athletic	\$2,400	\$1,738	\$2,400	\$2,400		
Field Trips	\$3,323	\$3,522	\$3,323	\$3,323		
<b>TOTAL ELEMENTARY TRANSPORT.</b>	<b>\$115,685</b>	<b>\$114,257</b>	<b>\$121,723</b>	<b>\$124,523</b>	<b>2.30%</b>	<b>4.09%</b>
<b>STAFF SERVICES</b>						
Unemployment/Student Loan Repay	\$1,000	\$2,882	\$1,000	\$1,000		
Criminal Record Check/ Staff Physicals	\$1,200	\$1,476	\$1,500	\$1,500		
<b>TOTAL STAFF SERVICES</b>	<b>\$2,200</b>	<b>\$4,358</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>0.00%</b>	<b>0.08%</b>
<b>FUND TRANSFERS</b>						
Transfer to Food Services	\$85,000	\$42,245	\$115,000	\$125,000		
Transfer to Federal Projects	\$90,000	\$0	\$90,000	\$90,000		
Transfer to Capital Reserve	\$15,000	\$15,000	\$8,608	\$0		
Transfer to Expendable Trust	\$15,745	\$15,745	\$0	\$0		
Transfer to Capital Projects Fund	\$0	\$0	\$0	\$0		
<b>TOTAL FUND TRANSFERS</b>	<b>\$205,745</b>	<b>\$72,990</b>	<b>\$213,608</b>	<b>\$215,000</b>	<b>0.65%</b>	<b>7.06%</b>
<b>SUBTOTAL (ELEM. INSTRUC.)</b>	<b>\$1,674,521</b>	<b>\$1,485,184</b>	<b>\$1,693,110</b>	<b>\$1,704,288</b>	<b>0.66%</b>	<b>55.96%</b>
<b>DEBT SERVICE</b>						
Principle	\$45,000	\$45,000	\$45,000	\$45,000		
Bond Interest	\$18,038	\$18,038	\$16,238	\$14,458		
Interest on Cat. Aid Borrowing	\$0	\$0	\$0	\$0		
<b>TOTAL DEBT SERVICE</b>	<b>\$63,038</b>	<b>\$63,038</b>	<b>\$61,238</b>	<b>\$59,458</b>	<b>NA</b>	<b>1.95%</b>
<b>SUBTOTAL (ELEM. INSTRUCTION PLUS DEBT SERVICE)</b>	<b>\$1,737,559</b>	<b>\$1,548,222</b>	<b>\$1,754,348</b>	<b>\$1,763,746</b>	<b>0.54%</b>	<b>57.91%</b>

	<b>BUDGET 2008-09</b>	<b>ACTUAL 2008-09</b>	<b>BUDGET 2009-2010</b>	<b>Budget Committee's &amp; School Board's PROPOSED 2010-2011</b>	<b>% CHANGE</b>	<b>% TOTAL BUDGET</b>
<b>ELEMENTARY SPECIAL INSTRUCTION</b>						
Salaries	\$93,184	\$70,735	\$77,552	\$58,663		
Benefits	\$47,328	\$43,915	\$56,574	\$58,970		
Vision/Audiology/Purchased Service	\$1,000	\$1,425	\$25,000	\$0		
Supplies/Books/Equipment/Mileage	\$1,100	\$696	\$2,800	\$2,200		
Elementary/MS Out-of-District Tuition	\$69,155	\$93,452	\$0	\$55,900		
Pre-School Tuition	\$6,700	\$3,367	\$12,000	\$7,000		
Psychology	\$16,000	\$19,849	\$17,000	\$19,000		
Speech	\$15,400	\$25,349	\$19,120	\$26,200		
OT/ PT	\$10,000	\$8,012	\$16,232	\$15,300		
In-house Summer Program	\$0	\$0	\$3,734	\$3,758		
Elementary Special Transportation	\$30,000	\$30,032	\$9,200	\$23,625		
<b>TOTAL ELEM. SPEC. INSTRUCT.</b>	<b>\$289,867</b>	<b>\$296,833</b>	<b>\$239,212</b>	<b>\$270,616</b>	<b>13.13%</b>	<b>8.89%</b>
<b>TOTAL ELEMENTARY COST</b>	<b>\$2,027,426</b>	<b>\$1,845,055</b>	<b>\$1,993,560</b>	<b>\$2,034,362</b>	<b>2.05%</b>	<b>66.80%</b>
<b>HIGH SCHOOL</b>						
<b>REGULAR INSTRUCTION TUITIONS</b>						
Keene High School 51 students @ \$10,611	\$564,543	\$573,044	\$577,042	\$541,161		
<b>TOTAL HIGH SCHOOL TUITIONS</b>	<b>\$564,543</b>	<b>\$573,044</b>	<b>\$577,042</b>	<b>\$541,161</b>	<b>-6.22%</b>	<b>17.77%</b>

	<b>BUDGET 2008-09</b>	<b>ACTUAL 2008-09</b>	<b>BUDGET 2009-2010</b>	<b>Budget Committee's &amp; School Board's PROPOSED 2010-2011</b>	<b>% CHANGE</b>	<b>% TOTAL BUDGET</b>
TRANSPORTATION						
Regular - Keene High School	\$42,842	\$43,188	\$45,000	\$46,200		
TOTAL REG. HS TRANSPORT.	\$42,842	\$43,188	\$45,000	\$46,200	2.67%	1.52%
 SUBTOTAL (REG. HIGH SCHOOL)	 \$607,385	 \$616,232	 \$622,042	 \$587,361	 -5.58%	 19.29%
 SPECIAL INSTRUCTION						
Keene High School Tuition (13 students @ \$20,315)	\$125,960	\$117,099	\$202,136	\$264,095	30.65%	8.67%
High School Out-of-District	\$49,350	\$65,475	\$51,342	\$0		
Special Instr. Transportation	\$0	\$1,235	\$0	\$0		
TOTAL H.S. SPECIAL EDUCATION	\$175,310	\$183,809	\$253,478	\$264,095	4.19%	8.67%
TOTAL HIGH SCHOOL COSTS	\$782,695	\$800,041	\$875,520	\$851,456	-2.75%	27.96%
 ADMINISTRATION						
SAU #29 - Westmoreland Share	\$153,757	\$153,757	\$157,778	\$159,834	1.30%	5.25%
TOTAL OPERATING BUDGET	\$2,963,878	\$2,798,853	\$3,026,858	\$3,045,652	0.62%	100.00%
 PRIOR YEAR DEFICIT APPROP.	 \$0	 \$0	 \$0	 \$0		 0.00%
 <b>GRAND TOTAL</b>	 <b>\$2,963,878</b>	 <b>\$2,798,853</b>	 <b>\$3,026,858</b>	 <b>\$3,045,652</b>	 <b>0.62%</b>	 <b>100.00%</b>

**WESTMORELAND  
2010-2011 PROPOSED SCHOOL BUDGET  
ESTIMATED REVENUES**

REVENUE ACCOUNTS	2009-10 BUDGET	2010-11 PROPOSED	%	\$
			INCREASE	INCREASE
Unreserved Fund Balance	\$0	\$0		
<b>Local Property Taxes</b>	<b>\$1,734,074</b>	<b>\$1,765,031</b>	<b>1.79%</b>	<b>\$30,957</b>
Tuition (school of choice)	\$0	\$0		
Interest	\$6,000	\$3,000		
Lunch Local	\$55,000	\$55,000		
Transport. Fees	\$2,000	\$2,000		
E-Rate Reimbursement	\$4,000	\$4,000		
<b>N.H. Property Tax</b>	<b>\$404,367</b>	<b>\$438,013</b>	<b>8.32%</b>	<b>\$33,646</b>
<b>N.H Adequacy Aid</b>	<b>\$648,046</b>	<b>\$614,400</b>	<b>-5.19%</b>	<b>-\$33,646</b>
N.H. Building Aid	\$13,650	\$13,650		
N.H. Handicapped Aid	\$25,763	\$20,558		
N.H. Child Nutrition	\$2,000	\$2,000		
Medicaid Reimbursement	\$5,000	\$10,000		
Federal Funds	\$90,000	\$90,000		
Lunch - Federal	\$28,000	\$28,000		
Transfer to Trust Funds	\$8,608	\$0		
Sale of Bond	\$0	\$0		
Transfer from Trust Funds	\$0	\$0		
Transfer from Prior Year	\$350	\$0		
<b>TOTALS</b>	<b>\$3,026,858</b>	<b>\$3,045,652</b>	<b>0.62%</b>	<b>\$18,794</b>

PROPERTY TAX INCREASE FROM PROPOSED BUDGET (Local and State School Tax) 3.02%

TAX RATE INCREASE FROM PROPOSED BUDGET \$0.3189

TAX IMPACT ON HOUSE ASSESSED FOR \$100,000 \$31.89

<b>WARRANT ARTICLE PROJECTED TAX IMPACT</b>	Total Amount	Total Tax	TAX IMPACT
Warrant Article #3 (School Budget)	\$3,045,652	\$2,203,044	\$0.32
Warrant #1 Fire Code Renovation	\$250,000	\$4,264	\$0.02
Warrant #4 Transfer to Capital Reserve	\$15,000	\$0	\$0.00
<b>TOTAL</b>	<b>\$3,310,652</b>	<b>\$2,207,308</b>	<b>\$0.34</b>
TOTAL WITH ALL WARRANT ARTICLES		\$3,295,652	
BUDGET INCREASE WITH ALL ARTICLES		\$268,794	8.9%
PROPERTY TAX INCREASE WITH ALL WARRANT ARTICLES		3.22%	
TAX RATE INCREASE FROM BUDGET & WARRANT ARTICLES		\$0.3398	
TAX IMPACT ON HOUSE ASSESSED FOR \$100,000		\$33.98	

<b>Historical School Tax Chart</b>	Year	Rate	Total School Tax Dollars	State Ed. Aid	% Tax Change from Previous Year
	2003-04	\$11.96	\$1,710,134	\$693,719	
	2004-05	\$13.99	\$2,016,150	\$617,212	17.89%
	2005-06	\$13.09	\$1,903,423	\$601,430	-5.59%
	2006-07	\$9.47	\$1,881,499	\$601,430	-1.15%
	2007-08	\$9.99	\$2,002,834	\$631,502	6.45%
	2008-09	\$10.13	\$2,054,100	\$631,502	2.56%
	2009-10	\$10.49	\$2,138,441	\$648,046	4.11%
budget article only	<b>2010-11</b>	\$10.81	\$2,203,044	\$614,400	3.02%
with warrant articles	<b>2010-11</b>	\$10.83	\$2,207,308	\$614,400	3.22%

<b>DETAIL OF EXPENDITURES AS A RESULT OF SPECIAL EDUCATIONAL SERVICES</b>			
SUPPLEMENTAL INFORMATION REQUIRED PER RSA 32:11-a			
	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>
<b>REVENUE</b>			
State Adequacy Aid for Special Ed.	\$200,550	\$200,550	\$200,550
IDEA Entitlement Grant	\$0	\$33,920	\$33,920
Medicaid Reim.	\$14,387	\$5,000	\$10,000
Catastrophic Aid	\$7,029	\$25,763	\$20,558
<b>TOTAL REVENUE</b>	<b>\$221,965</b>	<b>\$239,470</b>	<b>\$244,470</b>
<b>EXPENSE</b>			
Instruction and Services	\$449,375	\$483,490	\$511,086
Transportation	\$31,267	\$9,200	\$23,625
IDEA Entitlement Grant	\$0	\$33,920	\$33,920
<b>TOTAL EXPENSES</b>	<b>\$480,642</b>	<b>\$526,610</b>	<b>\$568,631</b>
<b>NET COST</b>	<b>\$258,677</b>	<b>\$287,140</b>	<b>\$324,161</b>