

Fairfax Town School District
FY24 Proposed Budget
1/18/2023

Expenditure Summary	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Elementary	\$2,766,867	\$2,678,111	\$2,942,249	\$2,849,393	\$3,045,118	\$3,296,696	8.26%
Secondary	\$3,562,056	\$3,435,524	\$3,749,578	\$3,324,655	\$3,837,857	\$3,983,216	3.79%
	\$6,328,923	\$6,113,635	\$6,691,827	\$6,174,048	\$6,882,975	\$7,279,911	5.77%
Schoolwide	\$116,879	\$51,260	\$116,879	\$103,520	\$122,129	\$161,502	32.24%
Early Education	\$447,423	\$365,689	\$452,843	\$388,020	\$534,077	\$477,107	-10.67%
Special Education	\$1,389,655	\$1,170,852	\$1,481,625	\$1,273,492	\$1,875,936	\$2,162,612	15.28%
Compensatory Ed	\$278,148	\$213,453	\$245,185	\$127,289	\$212,950	\$150,912	-29.13%
Planning Room	\$5,850	\$14,479	\$5,850	\$26,401	\$5,850	\$1,450	-75.21%
Co-Curricular	\$302,940	\$203,289	\$303,940	\$257,632	\$308,940	\$289,681	-6.23%
Guidance	\$424,318	\$363,550	\$425,774	\$381,470	\$521,114	\$503,939	-3.30%
Nurse	\$209,494	\$216,891	\$213,922	\$220,393	\$322,923	\$324,189	0.39%
Technology	\$356,192	\$440,475	\$364,070	\$420,351	\$395,906	\$491,387	24.12%
Professional Development	\$205,632	\$191,516	\$206,158	\$133,562	\$239,905	\$256,591	6.96%
Library	\$124,825	\$117,530	\$129,834	\$122,276	\$136,493	\$142,347	4.29%
School Board	\$42,251	\$36,163	\$39,571	\$42,116	\$41,571	\$39,150	-5.82%
FWSU Assessment	\$1,264,247	\$1,258,692	\$1,575,844	\$1,434,087	\$1,613,542	\$1,524,214	-5.54%
Principal's Office	\$794,102	\$806,052	\$859,645	\$849,308	\$879,978	\$950,418	8.00%
Business Office	\$53,000	\$49,899	\$65,000	\$29,419	\$65,000	\$60,000	-7.69%
Buildings & Grounds	\$1,012,013	\$1,160,646	\$1,069,610	\$1,091,532	\$1,145,449	\$1,233,056	7.65%
Transportation	\$394,429	\$135,025	\$377,917	\$153,438	\$388,477	\$447,673	15.24%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$1,122,000	
Total General Fund	\$13,750,321	\$12,909,096	\$14,625,494	\$13,228,354	\$15,693,215	\$17,618,138	12.27%
Grant Expenditures	\$72,000	\$10,000	\$10,000	\$10,000	\$10,000	\$29,695	196.95%
Total	\$13,822,321	\$12,919,096	\$14,635,494	\$13,238,354	\$15,703,215	\$17,647,833	12.38%

Revenue Summary	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed
Fund Balance Carry Forward	\$0	\$0	\$131,445	\$131,445	\$452,784	\$543,785
Digital Device Repair	\$0	\$10,254	\$0	\$5,130	\$0	\$4,000
Student Parking	\$0	\$935	\$0	\$0	\$0	\$0
Impact Fees	\$10,000	\$0	\$0	\$11,000	\$10,000	\$10,000
Tuition	\$1,503,500	\$1,440,215	\$1,520,000	\$1,216,066	\$1,376,000	\$1,328,000
Interest	\$53,000	\$50,494	\$73,000	\$46,419	\$70,000	\$50,000
Lost & Damaged Library Book	\$0	\$94	\$0	\$173	\$0	\$0
Miscellaneous	\$15,000	\$8,997	\$22,000	\$13,874	\$20,000	\$20,000
Drama	\$15,000	\$0	\$15,000	\$10,696	\$15,000	\$15,000
Vending Maching	\$0	\$0	\$0	\$150	\$0	\$0
Game Receipts	\$6,500	\$0	\$6,500	\$5,236	\$6,500	\$6,500
General State Support Grant	\$11,833,981	\$12,032,714	\$12,557,838	\$12,600,355	\$13,461,554	\$15,337,447
Vocational Aid On-Behalf	\$280,488	\$276,405	\$285,471	\$257,792	\$273,878	\$288,758
Driver Education Reimb	\$6,500	\$10,894	\$6,500	\$6,834	\$6,500	\$6,500
High School Completion	\$20,000	\$948	\$1,000	\$713	\$1,000	\$1,000
Prior Year Adjustment	\$0	\$0	\$0	\$464	\$0	\$0
Lease Proceeds for Capital Outlay	\$6,952	\$6,952	\$7,338	\$7,338	\$0	\$7,148
Special Revenue Fund	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$29,695
Total Anticipated Revenues	\$13,760,921	\$13,848,902	\$14,636,092	\$14,323,685	\$15,703,216	\$17,647,833

Fairfax Town School District
FY24 Proposed Budget
1/18/2023

Elementary (Grades K-6)	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Teacher Salaries	\$1,790,575	\$1,772,182	\$1,890,242	\$1,939,254	\$2,004,879	\$2,194,584	9.46%
Substitute Wages	\$1,000	\$36,751	\$14,000	\$5,569	\$14,000	\$14,000	0.00%
Insurance Benefits	\$598,273	\$534,659	\$648,904	\$540,207	\$620,902	\$632,631	1.89%
Social Security	\$136,979	\$130,367	\$144,603	\$141,564	\$158,631	\$167,888	5.84%
Municipal Retirement	\$0	\$3,541	\$0	\$0	\$0	\$21,000	
Course Reimbursement	\$48,040	\$29,216	\$50,000	\$30,744	\$52,206	\$56,760	8.72%
Contracted Services - Substitutes	\$46,000	\$21,605	\$46,000	\$33,285	\$46,000	\$46,000	0.00%
Contracted Services	\$91,500	\$74,218	\$91,500	\$90,999	\$91,500	\$95,000	3.83%
Contracted Services - FWSU ELL	\$20,000	\$19,634	\$22,500	\$18,977	\$22,500	\$19,333	-14.08%
Mileage Reimbursement	\$500	\$0	\$500	\$0	\$500	\$500	0.00%
Supplies	\$30,000	\$52,014	\$30,000	\$48,794	\$30,000	\$45,000	50.00%
Workbooks	\$2,000	\$0	\$2,000	\$0	\$2,000	\$2,000	0.00%
Textbooks	\$1,500	\$392	\$1,500	\$0	\$1,500	\$1,500	0.00%
Equipment	\$500	\$3,532	\$500	\$0	\$500	\$500	0.00%
Total Elementary	\$2,766,867	\$2,678,111	\$2,942,249	\$2,849,393	\$3,045,118	\$3,296,696	8.26%

Secondary (Grades 7-12)	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Teacher Salaries & Stipends	\$2,064,084	\$2,091,273	\$2,246,180	\$2,074,400	\$2,348,819	\$2,449,075	4.27%
Substitute Wages	\$0	\$14,158	\$0	\$63,484	\$0	\$0	
Insurance Benefits	\$557,348	\$508,619	\$551,464	\$484,583	\$589,913	\$568,390	-3.65%
Social Security	\$157,902	\$155,236	\$171,795	\$157,658	\$185,469	\$187,357	1.02%
Municipal Retirement	\$0	\$3,541	\$0	(\$137)	\$0	\$20,250	
Course Reimbursement	\$54,200	\$32,557	\$57,200	\$32,182	\$60,213	\$61,060	1.41%
Contracted Services - Substitutes	\$20,000	\$14,028	\$20,000	\$28,815	\$20,000	\$26,500	32.50%
Contracted Services & Tutoring	\$38,000	\$12,391	\$38,000	\$15,046	\$53,000	\$71,600	35.09%
Repairs & Maintenance	\$1,000	\$129	\$4,000	\$2,346	\$4,000	\$2,500	-37.50%
Technical Center Tuition	\$606,022	\$526,269	\$594,939	\$393,159	\$505,443	\$517,983	2.48%
Mileage Reimbursement	\$1,000	\$0	\$1,000	\$963	\$1,000	\$1,000	0.00%
Supplies	\$55,000	\$70,400	\$55,000	\$63,444	\$60,000	\$65,000	8.33%
Books	\$2,500	\$6,728	\$2,500	\$1,103	\$2,500	\$5,000	100.00%
Equipment	\$5,000	\$195	\$7,500	\$6,447	\$7,500	\$7,500	0.00%
Dues, Fees, & Misc.	\$0	\$0	\$0	\$1,162	\$0	\$0	
Total Secondary	\$3,562,056	\$3,435,524	\$3,749,578	\$3,324,655	\$3,837,857	\$3,983,216	3.79%

Schoolwide	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Teacher Stipends	\$13,100	\$6,038	\$13,100	\$353	\$13,100	\$13,100	0.00%
Insurance Benefits	\$0	\$0	\$0	\$7,363	\$0	\$0	
Social Security	\$1,002	\$444	\$1,002	\$27	\$1,002	\$1,002	0.01%
Course Reimbursement	\$500	\$0	\$500	\$0	\$500	\$500	0.00%
Contracted Services	\$21,377	\$0	\$21,377	\$210	\$26,627	\$81,500	206.08%
Contracted Services - 504	\$0	\$4,702	\$0	\$0	\$0	\$0	
Contracted Services - Enrichment	\$9,500	\$0	\$9,500	\$2,490	\$9,500	\$9,500	0.00%
Repairs & Maintenance	\$28,000	\$14,165	\$28,000	\$1,380	\$28,000	\$12,500	-55.36%
Mileage Reimbursement	\$0	\$0	\$0	\$27	\$0	\$0	
Supplies - General	\$32,500	\$21,135	\$32,500	\$22,193	\$32,500	\$32,500	0.00%
Supplies - COVID	\$0	\$647	\$0	\$0	\$0	\$0	

Supplies - 504	\$0	\$329	\$0	\$4,474	\$0	\$0	
Supplies - Enrichment	\$4,500	\$1,500	\$4,500	\$1,738	\$4,500	\$4,500	0.00%
Equipment	\$6,000	\$1,626	\$6,000	\$61,786	\$6,000	\$6,000	0.00%
Dues & Fees	\$400	\$674	\$400	\$1,479	\$400	\$400	0.00%
Total Schoolwide	\$116,879	\$51,260	\$116,879	\$103,520	\$122,129	\$161,502	32.24%

Pre-Kindergarten	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Teacher Salaries	\$110,445	\$111,862	\$112,976	\$114,726	\$118,168	\$79,031	-33.12%
Substitute Wages	\$4,000	\$0	\$4,000	\$0	\$4,000	\$4,000	0.00%
Insurance Benefits	\$43,070	\$38,204	\$29,693	\$32,380	\$33,647	\$20,059	-40.38%
Social Security	\$8,449	\$8,069	\$8,643	\$8,397	\$9,346	\$6,046	-35.31%
Municipal Retirement	\$0	\$0	\$1,400	\$0	\$3,000	\$2,250	-25.00%
Course Reimbursement	\$3,200	\$70	\$3,200	\$777	\$3,200	\$2,580	-19.38%
Contracted Services	\$2,000	\$1,008	\$2,000	\$3,435	\$2,000	\$2,000	0.00%
Contracted Services - FWSU	\$83,184	\$22,962	\$92,351	\$25,268	\$118,976	\$93,561	-21.36%
Pre-K Tuition	\$189,475	\$180,028	\$194,480	\$201,653	\$237,640	\$263,480	10.87%
Supplies	\$3,500	\$3,486	\$4,000	\$1,356	\$4,000	\$4,000	0.00%
Books	\$100	\$0	\$100	\$28	\$100	\$100	0.00%
Total Early Education	\$447,423	\$365,689	\$452,843	\$388,020	\$534,077	\$477,107	-10.67%

Special Education	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Paraeducator & Tutor Wages	\$0	\$910	\$0	\$0	\$0	\$0	
FWSU Special Education Assessment	\$1,282,659	\$1,079,939	\$1,371,143	\$1,189,762	\$1,875,936	\$2,162,612	15.28%
FWSU Speech & Language Assessmen	\$106,996	\$90,003	\$110,482	\$83,730	\$0	\$0	
Total Special Education	\$1,389,655	\$1,170,852	\$1,481,625	\$1,273,492	\$1,875,936	\$2,162,612	15.28%

Compensatory Education / ELL	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Comp Ed Salaries	\$118,424	\$120,751	\$127,036	\$89,986	\$148,676	\$116,347	-21.74%
Substitute Wages	\$1,000	\$5,203	\$1,000	\$0	\$1,000	\$1,000	0.00%
Insurance Benefits	\$46,793	\$44,014	\$50,001	\$30,599	\$42,641	\$16,974	-60.19%
Social Security	\$9,059	\$8,745	\$9,718	\$6,121	\$11,833	\$8,901	-24.78%
Municipal Retirement	\$3,700	\$0	\$0	\$0	\$300	\$2,250	650.00%
Course Reimbursement	\$0	\$0	\$3,200	\$0	\$4,000	\$3,440	-14.00%
Contracted Services	\$41,294	\$0	\$0	\$0	\$0	\$0	
Contracted Services - FWSU Comp Ed	\$53,878	\$33,232	\$49,730	\$0	\$0	\$0	
Contracted Services - Substitutes	\$2,500	\$0	\$2,500	\$0	\$2,500	\$0	-100.00%
Supplies	\$1,500	\$1,508	\$1,500	\$583	\$1,500	\$1,500	0.00%
Books	\$0	\$0	\$500	\$0	\$500	\$500	0.00%
Total Comp Ed / ELL	\$278,148	\$213,453	\$245,185	\$127,289	\$212,950	\$150,912	-29.13%

Planning Room (1160)	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Contracted Services	\$5,400	\$14,201	\$5,400	\$26,270	\$5,400	\$1,000	-81.48%
Supplies	\$450	\$278	\$450	\$131	\$450	\$450	0.00%
Total Planning Room	\$5,850	\$14,479	\$5,850	\$26,401	\$5,850	\$1,450	-75.21%

Co-Curricular (1401)	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Co-Curricular Wages	\$160,000	\$97,280	\$160,000	\$99,493	\$160,000	\$130,000	-18.75%
Athletic Director Coverage	\$7,000	\$10,624	\$7,000	\$15,758	\$7,000	\$7,000	0.00%
Social Security	\$12,240	\$8,185	\$12,240	\$8,733	\$12,240	\$10,481	-14.38%
Retirement	\$200	\$0	\$200	\$145	\$200	\$200	0.00%
Officials	\$26,000	\$15,754	\$26,000	\$28,605	\$26,000	\$26,000	0.00%

Contracted Services	\$28,000	\$25,560	\$28,000	\$26,846	\$30,500	\$42,500	39.34%
Contracted Services - Drama	\$17,000	\$0	\$17,000	\$17,652	\$17,000	\$17,000	0.00%
Mileage Reimbursement	\$2,000	\$509	\$2,000	\$326	\$2,000	\$1,000	-50.00%
Supplies - Extra Curricular	\$28,000	\$25,795	\$28,000	\$25,424	\$28,000	\$28,000	0.00%
Supplies - Drama	\$3,000	\$1,570	\$3,000	\$4,660	\$3,000	\$3,000	0.00%
Equipment	\$3,500	\$1,631	\$3,500	\$15,043	\$6,000	\$6,000	0.00%
Field Improvements	\$2,000	\$3,358	\$3,000	\$183	\$3,000	\$3,000	0.00%
Dues & Fees	\$14,000	\$13,023	\$14,000	\$14,764	\$14,000	\$15,500	10.71%
Total Co-Curricular	\$302,940	\$203,289	\$303,940	\$257,632	\$308,940	\$289,681	-6.23%

Guidance (2120)

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Guidance Salaries	\$233,674	\$230,006	\$239,873	\$238,702	\$300,863	\$330,255	9.77%
Guidance Hourly	\$38,109	\$40,302	\$39,249	\$40,519	\$47,760	\$52,520	9.97%
Substitute Wages	\$0	\$450	\$0	\$9,802	\$0	\$0	
Insurance Benefits	\$60,433	\$41,307	\$49,688	\$37,589	\$66,466	\$50,129	-24.58%
Social Security	\$20,791	\$20,152	\$21,354	\$21,820	\$27,589	\$29,282	6.14%
Retirement	\$2,387	\$2,418	\$4,710	\$2,539	\$4,486	\$8,176	82.26%
Course Reimbursement	\$6,624	\$2,209	\$6,650	\$5,229	\$9,600	\$9,226	-3.89%
Contracted Services	\$48,050	\$7,848	\$50,000	\$6,775	\$50,000	\$10,000	-80.00%
Repairs & Maint & Postage	\$2,500	\$635	\$2,500	\$0	\$2,500	\$2,500	0.00%
Mileages Reimbursement	\$750	\$0	\$750	\$0	\$750	\$750	0.00%
Supplies	\$4,000	\$5,436	\$4,000	\$4,830	\$4,100	\$4,100	0.00%
Dues & Fees	\$7,000	\$12,787	\$7,000	\$13,665	\$7,000	\$7,000	0.00%
Total Guidance	\$424,318	\$363,550	\$425,774	\$381,470	\$521,114	\$503,939	-3.30%

Nurse (2132)

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Nurse Salaries	\$135,370	\$136,506	\$140,166	\$140,166	\$210,119	\$217,398	3.46%
Nurse Hourly	\$0	\$0	\$0	\$4,371	\$0	\$0	
Nurse Substitutes	\$4,000	\$0	\$0	\$1,664	\$4,500	\$5,000	11.11%
Insurance Benefits	\$52,012	\$50,310	\$55,584	\$54,381	\$80,471	\$71,600	-11.02%
Social Security	\$10,662	\$9,630	\$10,722	\$10,383	\$17,183	\$16,631	-3.22%
Course Reimbursement	\$3,200	\$1,590	\$3,200	\$1,544	\$6,400	\$5,160	-19.38%
Contracted Services	\$400	\$11,691	\$400	\$180	\$400	\$400	0.00%
Supplies	\$2,950	\$7,164	\$2,950	\$4,167	\$2,950	\$7,000	137.29%
Equipment	\$900	\$0	\$900	\$3,537	\$900	\$1,000	11.11%
Total Nurse	\$209,494	\$216,891	\$213,922	\$220,393	\$322,923	\$324,189	0.39%

Tech

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Course Reimbursement	\$4,000	\$0	\$4,000	\$6,172	\$0	\$0	
Contracted Services	\$160,019	\$332,629	\$186,637	\$366,113	\$200,084	\$217,664	8.79%
Maintenance & Repair	\$5,322	\$0	\$5,322	\$0	\$5,322	\$5,322	0.00%
Supplies	\$1,835	\$10,330	\$2,873	\$22,561	\$25,661	\$14,795	
Software	\$4,499	\$3,281	\$4,499	\$0	\$0	\$0	
Equipment	\$180,517	\$94,235	\$160,739	\$25,505	\$164,839	\$253,607	
Total Technology	\$356,192	\$440,475	\$364,070	\$420,351	\$395,906	\$491,387	24.12%

Professional Development (2213)

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Teacher Salaries	\$141,341	\$141,386	\$144,066	\$76,328	\$149,696	\$161,192	7.68%
Teacher Stipends	\$0	\$6,966	\$0	\$11,587	\$0	\$10,000	
Insurance Benefits	\$35,078	\$29,333	\$32,671	\$27,929	\$47,854	\$59,127	23.56%
Social Security	\$10,813	\$11,098	\$11,021	\$6,237	\$11,910	\$12,332	3.54%
Course Reimbursement	\$10,900	\$0	\$10,900	\$0	\$14,900	\$3,440	-76.91%

Contracted Services	\$1,400	\$0	\$1,400	\$0	\$1,400	\$1,400	0.00%
Contracted Services - FWSU Mentors	\$2,000	\$0	\$2,000	\$0	\$10,045	\$5,000	-50.22%
Mileage Reimbursement & Travel	\$1,500	\$0	\$1,500	\$0	\$1,500	\$1,500	0.00%
Inservice Supplies & Food	\$2,600	\$2,733	\$2,600	\$11,481	\$2,600	\$2,600	0.00%
Total Professional Development	\$205,632	\$191,516	\$206,158	\$133,562	\$239,905	\$256,591	6.96%

Library (2220)

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Library Salaries	\$59,294	\$60,018	\$61,848	\$61,848	\$63,703	\$69,776	9.53%
Insurance Benefits	\$25,845	\$25,080	\$27,705	\$27,097	\$30,114	\$32,463	7.80%
Social Security	\$4,536	\$4,181	\$4,731	\$4,296	\$5,026	\$5,338	6.21%
Course Reimbursement	\$1,600	\$0	\$1,600	\$1,197	\$1,600	\$1,720	7.50%
Contracted Services	\$8,000	\$9,657	\$8,400	\$4,624	\$11,500	\$8,500	-26.09%
Postage	\$750	\$3	\$750	\$106	\$750	\$750	0.00%
Supplies	\$1,800	\$1,810	\$1,800	\$1,595	\$1,800	\$1,800	0.00%
Books	\$15,000	\$16,085	\$15,000	\$15,150	\$15,000	\$15,000	0.00%
Periodicals	\$3,000	\$384	\$3,000	\$2,043	\$3,000	\$3,000	0.00%
Audiovisual Materials	\$1,000	\$0	\$1,000	\$1,020	\$1,000	\$1,000	0.00%
Software	\$3,000	\$0	\$3,000	\$3,000	\$2,000	\$2,000	0.00%
Equipment	\$1,000	\$312	\$1,000	\$300	\$1,000	\$1,000	0.00%
Total Library	\$124,825	\$117,530	\$129,834	\$122,276	\$136,493	\$142,347	4.29%

School Board (2311)

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
School Board Stipends	\$3,500	\$2,500	\$2,500	\$2,500	\$2,500	\$0	-100.00%
Social Security	\$268	\$191	\$191	\$191	\$191	\$0	-100.00%
Course Reimbursement	\$130	\$0	\$130	\$0	\$130	\$0	-100.00%
Contracted Services	\$3,650	\$6,395	\$3,650	\$3,883	\$5,650	\$5,650	0.00%
Legal Services	\$8,000	\$7,027	\$8,000	\$13,978	\$8,000	\$10,000	25.00%
Treasurer Services	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	0.00%
Liability Insurance	\$12,603	\$9,223	\$11,000	\$10,074	\$11,000	\$12,000	9.09%
Advertising	\$2,000	\$3,819	\$2,000	\$4,455	\$2,000	\$4,000	100.00%
Mileage Reimbursement	\$100	\$0	\$100	\$0	\$100	\$0	-100.00%
Supplies	\$1,000	\$8	\$1,000	\$0	\$1,000	\$0	-100.00%
Dues & Fees	\$3,500	\$0	\$3,500	\$35	\$3,500	\$0	-100.00%
Miscellaneous	\$500	\$0	\$500	\$0	\$500	\$500	0.00%
Total School Board	\$42,251	\$36,163	\$39,571	\$42,116	\$41,571	\$39,150	-5.82%

FWSU Assessment (2590)

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Covid Related Para Assessment	\$0	\$21,543	\$0	\$0	\$0	\$0	
FWSU Assessment	\$867,453	\$867,453	\$948,091	\$948,091	\$938,393	\$1,000,353	6.60%
Regular Education Paras	\$396,794	\$369,696	\$627,753	\$485,996	\$675,149	\$523,861	-22.41%
Total Franklin West Assessment	\$1,264,247	\$1,258,692	\$1,575,844	\$1,434,087	\$1,613,542	\$1,524,214	-5.54%

Principal's Office (2410)

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Principal Salaries	\$444,786	\$446,402	\$455,448	\$428,592	\$441,450	\$468,023	6.02%
Hourly Wages	\$121,493	\$108,500	\$112,992	\$116,101	\$124,200	\$142,480	14.72%
Insurance Benefits	\$105,713	\$140,770	\$163,822	\$187,704	\$186,972	\$202,426	8.27%
Social Security	\$43,320	\$41,940	\$43,524	\$40,247	\$44,344	\$47,315	6.70%
Municipal Retirement	\$15,590	\$14,471	\$20,659	\$15,196	\$18,312	\$19,474	6.35%
Course Reimbursement	\$4,500	\$5,237	\$4,500	\$8,720	\$5,000	\$6,000	20.00%
Contracted Services	\$3,000	\$1,671	\$3,000	\$2,207	\$3,000	\$3,000	0.00%
Postage	\$6,000	\$6,640	\$6,000	\$5,894	\$6,500	\$6,500	0.00%

Telephone	\$20,000	\$15,068	\$20,000	\$18,234	\$20,000	\$21,500	7.50%
Printing	\$700	\$538	\$700	\$916	\$700	\$700	0.00%
Mileage Reimbursement	\$3,000	\$1,183	\$3,000	\$1,782	\$3,000	\$2,500	-16.67%
Supplies	\$4,500	\$6,507	\$4,500	\$3,521	\$5,000	\$5,000	0.00%
Books	\$500	\$250	\$500	\$16	\$500	\$500	0.00%
Graduation Expense	\$12,000	\$9,796	\$12,000	\$11,761	\$12,000	\$15,500	29.17%
Equipment	\$1,000	\$171	\$1,000	\$0	\$1,000	\$1,000	0.00%
Dues/ Fees & Misc	\$8,000	\$6,908	\$8,000	\$8,417	\$8,000	\$8,500	6.25%
Total Principal's Office	\$794,102	\$806,052	\$859,645	\$849,308	\$879,978	\$950,418	8.00%
Business Office (2510)	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Short Term Interest	\$53,000	\$49,899	\$65,000	\$29,419	\$65,000	\$60,000	-7.69%
Total Business Office	\$53,000	\$49,899	\$65,000	\$29,419	\$65,000	\$60,000	-7.69%
Buildings & Grounds (2610)	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Maintenance Wages	\$336,858	\$306,484	\$360,574	\$308,155	\$395,875	\$429,643	8.53%
Insurance Benefits	\$130,409	\$149,504	\$146,417	\$109,573	\$159,083	\$135,068	-15.10%
Social Security	\$25,770	\$22,484	\$26,589	\$24,071	\$30,819	\$32,868	6.65%
Municipal Retirement	\$21,112	\$18,408	\$40,892	\$19,176	\$39,172	\$30,077	-23.22%
Course Reimbursement	\$500	\$0	\$500	\$0	\$500	\$500	0.00%
Contracted Services	\$48,200	\$49,337	\$59,200	\$96,024	\$61,200	\$71,100	16.18%
Repairs & Maintenance	\$55,500	\$52,673	\$55,500	\$84,384	\$61,800	\$81,800	32.36%
Water & Sewer	\$10,000	\$3,225	\$10,000	\$4,372	\$10,000	\$7,500	-25.00%
Property & Liability Insurance	\$42,464	\$43,976	\$43,738	\$46,055	\$47,000	\$52,000	10.64%
Phone	\$1,500	\$0	\$1,500	\$0	\$1,500	\$1,500	0.00%
Mileage Reimbursement	\$100	\$0	\$100	\$0	\$100	\$100	0.00%
Supplies	\$62,100	\$57,849	\$62,100	\$69,424	\$65,900	\$73,400	11.38%
Electricity	\$130,000	\$104,432	\$130,000	\$109,695	\$130,000	\$130,000	0.00%
Heating Fuel	\$125,000	\$117,832	\$115,000	\$157,945	\$125,000	\$165,000	32.00%
Gasoline	\$2,500	\$6	\$2,500	\$1,112	\$2,500	\$2,500	0.00%
Equipment	\$5,000	\$9,336	\$15,000	\$47,029	\$15,000	\$0	-100.00%
Building Improvements	\$15,000	\$225,100	\$0	\$14,517	\$0	\$20,000	
Total Buildings & Grounds	\$1,012,013	\$1,160,646	\$1,069,610	\$1,091,532	\$1,145,449	\$1,233,056	7.65%
Transportation (2711)	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Contracted Services - FWSU	\$394,429	\$135,025	\$377,917	\$153,438	\$388,477	\$447,673	15.24%
Total Transportation	\$394,429	\$135,025	\$377,917	\$153,438	\$388,477	\$447,673	15.24%
Debt Service	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Proposed	
Debt Service	\$0	\$0	\$0	\$0	\$0	\$1,122,000	
Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$1,122,000	
Total General Fund Expenditures	\$13,750,321	\$12,909,096	\$14,625,494	\$13,228,354	\$15,693,215	\$17,618,138	12.27%
Grant Expenditures	\$72,000	\$10,000	\$10,000	\$10,000	\$10,000	\$29,695	196.95%
Total Expenditures	\$13,822,321	\$12,919,096	\$14,635,494	\$13,238,354	\$15,703,215	\$17,647,833	12.38%

District: Fairfax SU: Franklin West		T071 Franklin County		Property dollar equivalent yield	<--See bottom note	Homestead tax rate per \$15,479 of spending per equalized pupil
				15,479		1.00
				17,600		Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2021	FY2022	FY2023	FY2024	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 14 expenditures)	\$13,960,921	\$14,636,092	\$15,703,216	\$17,647,833	1.
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	minus Act 144 Expenditures, to be excluded from Education Spending(Manchester & West Windsor only)	NA	NA	NA	-	3.
4.	Locally adopted or warned budget	\$13,960,921	\$14,636,092	\$15,703,216	\$17,647,833	4.
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	plus Prior year deficit repayment of deficit	-	-	-	-	6.
7.	Total Expenditures	\$13,960,921	\$14,636,092	\$15,703,216	\$17,647,833	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.
Revenues						
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$1,619,952	\$1,777,945	\$1,950,284	\$2,021,628	10.
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	minus All Act 144 revenues, including local Act 144 tax revenue(Manchester & West Windsor only)	NA	NA	NA	NA	12.
13.	Offsetting revenues	\$1,619,952	\$1,777,945	\$1,950,284	\$2,021,628	13.
14.	Education Spending	\$12,340,969	\$12,858,147	\$13,752,932	\$15,626,205	14.
15.	Equalized Pupils	867.98	878.98	880.24	885.83	15.
16.	Education Spending per Equalized Pupil	\$14,218.03	\$14,628.49	\$15,624.07	\$17,640.19	16.
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	(\$8.01)	-	-	-	17.
18.	minus Less share of SpEd costs in excess of \$60,000 for an individual (per eqpup)	-	-	-	-	18.
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-	19.
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	20.
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-	21.
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-	22.
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-	23.
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	-	24.
25.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-	-	25.
26.	Excess spending threshold	threshold = \$18,756 \$18,756.00	threshold = \$18,789 \$18,789.00	threshold = \$19,997 \$19,997.00	threshold = \$22,204 \$22,204.00	26.
27.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	2 year suspension	2 year suspension	suspended thru FY29	27.
28.	Per pupil figure used for calculating District Equalized Tax Rate	\$14,218	\$14,628	\$15,624	\$17,640.19	28.
29.	District spending adjustment (minimum of 100%)	129.278% based on yield \$10,883	129.261% based on yield \$11,317	117.351% based on \$13,314	113.962% based on \$15,479	29.
Prorating the local tax rate						
30.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$17,640.19 ÷ (\$15,479 / \$1.00)]	\$1.2928 based on \$1.00	\$1.2926 based on \$1.00	\$1.1735 based on \$1.00	\$1.1396 based on \$1.00	30.
31.	Percent of Fairfax equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%	31.
32.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.14)	\$1.2928	\$1.2926	\$1.1735	\$1.1396	32.
33.	Common Level of Appraisal (CLA)	89.19%	85.93%	116.28%	105.56%	33.
34.	Portion of actual district homestead rate to be assessed by town (\$1.1396 / 105.56%)	\$1.4495 based on \$1.00	\$1.5042 based on \$1.00	\$1.0092 based on \$1.00	\$1.0796 based on \$1.00	34.
<p>If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>						
35.	Anticipated income cap percent (to be prorated by line 30) [(\$17,640.19 ÷ \$17,600) x 2.00%]	2.10% based on 2.00%	2.12% based on 2.00%	2.00% based on 2.00%	2.00% based on 2.00%	35.
36.	Portion of district income cap percent applied by State (100.00% x 2.00%)	2.10% based on 2.00%	2.12% based on 2.00%	2.00% based on 2.00%	2.00% based on 2.00%	36.
37.	#N/A	-	-	-	-	37.
38.	#N/A	-	-	-	-	38.

- Following current statute, the Tax Commissioner recommended a property yield of \$15,479 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$17,600 for a base income percent of 2.0%, and a non-residential tax rate of \$1.386. These figures use the estimated \$64,000,000 surplus from the Education Fund. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.**

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.

- The base income percentage cap is 2.0%.