

WESTFORD SCHOOL DISTRICT BUDGET REPORT

REVENUES	FY07 Actuals	FY08 Actuals	FY09 Approved	FY10 Proposed	\$ Var	% Var
LOCAL						
Fund Balance CY Appropriations Revenue	\$0	\$0	\$160,000	\$110,000	(\$50,000)	-31.25%
Interest Earnings	\$27,104	\$17,911	\$13,000	\$11,000	(\$2,000)	-15.38%
Regular Elem Tuition	\$0	\$10,150	\$5,250	\$0	(\$5,250)	-100.00%
Building Rental	\$0	\$225	\$0	\$0	\$0	N/A
LOCAL Total	\$27,104	\$28,286	\$178,250	\$121,000	(\$57,250)	-32.12%
STATE						
State Education Property Taxes	\$4,098,811	\$4,177,171	\$4,163,519	\$4,286,307	\$122,788	2.95%
Technical Center Block Grant	\$72,340	\$72,549	\$72,716	\$75,953	\$3,237	4.45%
State Aid Transportation	\$64,458	\$54,813	\$62,084	\$62,077	(\$7)	-0.01%
Essential Early Education (EEE)	\$16,280	\$20,200	\$18,329	\$18,602	\$273	1.49%
Early Ed. Initiative Grant (EEI)	\$29,485	\$29,495	\$30,000	\$0	(\$30,000)	-100.00%
SpEd Expenditures Reimbursement	\$215,231	\$250,711	\$229,928	\$250,329	\$20,401	8.87%
Mainstream Block Grant	\$116,298	\$118,657	\$118,684	\$121,062	\$2,378	2.00%
SpEd Extraordinary Reimbursement		\$72,187	\$64,328	\$138,324	\$73,996	115.03%
State Placed Student-SpEd Reimbursement	\$84,118	\$90,319	\$89,900	\$11,239	(\$78,661)	-87.50%
State Support Grant - Tech Ed	\$0	\$1,084	\$0	\$0	\$0	N/A
STATE Total	\$4,697,021	\$4,887,186	\$4,849,488	\$4,963,893	\$114,405	2.36%
FEDERAL						
IDEA-B	\$61,462	\$52,605	\$53,735	\$79,162	\$25,427	47.32%
FEDERAL Total	\$61,462	\$52,605	\$53,735	\$79,162	\$25,427	47.32%
OTHER						
Medicaid Reimbursement	\$23,669	\$21,212	\$24,730	\$22,979	(\$1,751)	-7.08%
Impact Fees	\$10,000	\$10,500	\$10,000	\$7,000	(\$3,000)	-30.00%
OTHER Total	\$33,669	\$31,712	\$34,730	\$29,979	(\$4,751)	-13.68%
GRAND TOTAL	\$4,819,256	\$4,999,789	\$5,116,203	\$5,194,034	\$77,831	1.52%

EXPENSES		FY07	FY08	FY09	FY10		
		Actuals	Actuals	Approved	Proposed	\$ Var	% Var
DISTRICT WIDE							
110	Certified Staff Salaries	\$1,325,982	\$1,393,992	\$1,402,099	\$1,422,927	\$20,828	1.49%
111	Support Staff Salaries	\$255,724	\$292,623	\$318,557	\$343,517	\$24,960	7.84%
112	Extra Curricular Activity Stipends	\$18,759	\$17,924	\$16,399	\$16,898	\$499	3.04%
114	Cerified Staff Extra Duty Stipends	\$2,061	\$1,267	\$7,380	\$6,288	(\$1,092)	-14.80%
115	Tutoring Staff Salaries	\$2,667	\$4,980	\$4,500	\$6,900	\$2,400	53.33%
117	Board Stipends	\$0	\$2,500	\$2,500	\$2,500	\$0	0.00%
120	Substitute Salaries	\$21,678	\$44,564	\$27,000	\$35,100	\$8,100	30.00%
130	Salaries for Overtime	\$25,944	\$27,467	\$27,839	\$27,650	(\$189)	-0.68%
210	Health Benefits	\$319,313	\$356,503	\$391,779	\$399,663	\$7,884	2.01%
211	Health Innoculations	\$0	\$0	\$213	\$100	(\$113)	-53.05%
220	Social Security (FICA)	\$123,196	\$132,501	\$138,185	\$142,429	\$4,244	3.07%
230	Group Life Insurance	\$2,516	\$3,470	\$3,430	\$3,451	\$21	0.61%
240	Retirement Contributions	\$15,418	\$15,358	\$14,913	\$19,478	\$4,565	30.61%
250	Workers' Compensation	\$11,960	\$11,225	\$12,498	\$11,674	(\$824)	-6.59%
260	Unemployment Compensation	\$587	\$659	\$2,970	\$1,318	(\$1,652)	-55.62%
270	Tuition Reimbursement	\$16,958	\$16,960	\$17,721	\$18,784	\$1,063	6.00%
280	Dental Insurance Premiums	\$34,167	\$31,366	\$34,032	\$33,262	(\$770)	-2.26%
DISTRICT WIDE Total		\$2,176,930	\$2,353,360	\$2,422,015	\$2,491,939	\$69,924	2.89%
DIRECT INSTRUCTION							
320	Professional - Education Services	\$0	\$0	\$0	\$0	\$0	N/A
330	Other Professional Services	\$0	\$96	\$600	\$600	\$0	0.00%
532	Postage	\$0	\$171	\$270	\$171	(\$99)	-36.67%
580	Travel and Conference	\$335	\$0	\$650	\$650	\$0	0.00%
610	General Supplies	\$20,911	\$17,624	\$25,135	\$25,111	(\$24)	-0.10%
619	Testing Materials	\$1,019	\$136	\$1,500	\$1,500	\$0	0.00%
641	Books	\$3,923	\$14,017	\$14,000	\$10,000	(\$4,000)	-28.57%
642	Periodicals	\$442	\$549	\$1,000	\$1,000	\$0	0.00%
650	Audiovisual Materials	\$761	\$731	\$572	\$0	(\$572)	-100.00%
730	Purchase of Equipment	\$4,278	\$1,897	\$1,355	\$600	(\$755)	-55.72%
735	Technology Software	\$0	\$0	\$0	\$0	\$0	N/A
812	Student Special Programs	\$458	\$1,750	\$1,838	\$1,977	\$139	7.56%
899	Discretionary Funds	\$941	\$0	\$0	\$0	\$0	N/A
DIRECT INSTRUCTION Total		\$33,068	\$36,971	\$46,920	\$41,609	(\$5,311)	-11.32%

EXPENSES		FY07	FY08	FY09	FY10		
		Actuals	Actuals	Approved	Proposed	\$ Var	% Var
INSTRUCTION OTHER							
561	Tuition Other VT Schools	\$1,211,266	\$1,329,609	\$1,310,423	\$1,329,444	\$19,021	1.45%
564	Tuition Public/Private Schools	\$19,546	\$20,788	\$10,914	\$22,934	\$12,020	110.13%
568	Tuition to Tech Ctr by State	\$70,338	\$72,549	\$72,716	\$75,953	\$3,237	4.45%
569	Tuition Area Tech Centers	\$70,198	\$75,905	\$76,238	\$75,561	(\$677)	-0.89%
INSTRUCTION OTHER Total		\$1,371,348	\$1,498,851	\$1,470,291	\$1,503,892	\$33,601	2.29%
SPECIAL EDUCATION							
330	Other Professional Services	\$27,475	\$37,199	\$27,000	\$62,000	\$35,000	129.63%
532	Postage	\$207	\$13	\$250	\$250	\$0	0.00%
540	Advertising	\$0	\$179	\$400	\$200	(\$200)	-50.00%
561	Tuition Other VT Schools	\$326,148	\$445,461	\$363,725	\$356,690	(\$7,035)	-1.93%
580	Travel and Conference	\$295	\$405	\$2,750	\$2,250	(\$500)	-18.18%
610	General Supplies	\$1,245	\$5,517	\$3,600	\$3,700	\$100	2.78%
619	Testing Materials	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
641	Books	\$1,902	\$1,373	\$1,250	\$750	(\$500)	-40.00%
660	Manipulative Devices	\$0	\$0	\$1,250	\$750	(\$500)	-40.00%
730	Purchase of Equipment	\$0	\$3,315	\$2,000	\$2,000	\$0	0.00%
734	Technology Hardware	\$1,657	\$0	\$500	\$3,000	\$2,500	500.00%
735	Technology Software	\$3,024	\$0	\$1,250	\$750	(\$500)	-40.00%
SPECIAL EDUCATION Total		\$361,953	\$493,462	\$404,975	\$433,340	\$28,365	7.00%
STUDENT ACTIVITIES							
532	Postage	\$100	\$41	\$100	\$50	(\$50)	-50.00%
610	General Supplies	\$3,184	\$3,011	\$2,780	\$2,780	\$0	0.00%
815	Officials' Fees	\$3,554	\$3,606	\$4,200	\$4,600	\$400	9.52%
STUDENT ACTIVITIES Total		\$6,838	\$6,658	\$7,080	\$7,430	\$350	4.94%

EXPENSES		FY07	FY08	FY09	FY10		
		Actuals	Actuals	Approved	Proposed	\$ Var	% Var
GUIDANCE & SUPPORT							
330	Other Professional Services	\$22,645	\$21,212	\$24,730	\$22,979	(\$1,751)	-7.08%
532	Postage	\$0	\$7	\$100	\$42	(\$58)	-58.00%
580	Travel and Conference	\$250	\$312	\$312	\$300	(\$12)	-3.85%
610	General Supplies	\$419	\$421	\$624	\$624	\$0	0.00%
641	Books	\$95	\$287	\$150	\$150	\$0	0.00%
730	Purchase of Equipment	\$0	\$0	\$0	\$0	\$0	N/A
810	Dues and Fees	\$170	\$125	\$300	\$200	(\$100)	-33.33%
812	Student Special Programs	\$531	\$887	\$1,100	\$1,100	\$0	0.00%
GUIDANCE & SUPPORT Total		\$24,110	\$23,250	\$27,316	\$25,395	(\$1,921)	-7.03%
HEALTH							
330	Other Professional Services	\$0	\$475	\$0	\$0	(\$475)	-100.00%
435	General Maintenance	\$170	\$153	\$170	\$170	\$0	0.00%
532	Postage	\$0	\$82	\$100	\$100	\$0	0.00%
580	Travel and Conference	\$325	\$0	\$312	\$150	(\$162)	-51.92%
610	General Supplies	\$1,616	\$1,424	\$1,500	\$1,500	\$0	0.00%
641	Books	\$84	\$357	\$104	\$150	\$46	44.23%
642	Periodicals	\$0	\$0	\$0	\$0	\$0	N/A
650	Audiovisual Materials	\$154	\$164	\$208	\$150	(\$58)	-27.88%
HEALTH Total		\$2,349	\$2,654	\$2,394	\$2,220	(\$174)	-7.27%
SPEECH & LANGUAGE							
330	Other Professional Services	\$3,185	\$1,730	\$2,000	\$2,000	\$0	0.00%
435	General Maintenance	\$0	\$90	\$0	\$200	\$200	N/A
532	Postage	\$0	\$48	\$50	\$50	\$0	0.00%
580	Travel and Conference	\$166	\$0	\$1,000	\$1,000	\$0	0.00%
610	General Supplies	\$631	\$888	\$1,000	\$750	(\$250)	-25.00%
619	Testing Materials	\$0	\$0	\$0	\$250	\$250	N/A
641	Books	\$464	\$0	\$250	\$250	\$0	0.00%
660	Manipulative Devices	\$197	\$0	\$250	\$250	\$0	0.00%
735	Technology Software	\$94	\$0	\$500	\$500	\$0	0.00%
SPEECH & LANGUAGE Total		\$4,737	\$2,756	\$5,050	\$5,250	\$200	3.96%

EXPENSES		FY07	FY08	FY09	FY10		
		Actuals	Actuals	Approved	Proposed	\$ Var	% Var
LIBRARY & MEDIA SERVICES							
435	General Maintenance	\$370	\$1,047	\$375	\$375	\$0	0.00%
532	Postage	\$65	\$239	\$104	\$150	\$46	44.23%
580	Travel and Conference	\$90	\$0	\$200	\$150	(\$50)	-25.00%
610	General Supplies	\$780	\$820	\$780	\$780	\$0	0.00%
641	Books	\$4,819	\$5,163	\$4,680	\$4,680	\$0	0.00%
642	Periodicals	\$1,042	\$979	\$1,054	\$1,054	\$0	0.00%
650	Audiovisual Materials	\$522	\$413	\$520	\$400	(\$120)	-23.08%
735	Technology Software	\$1,632	\$1,684	\$1,730	\$4,352	\$2,622	151.56%
812	Student Special Programs	\$0	\$0	\$1,000	\$1,100	\$100	10.00%
LIBRARY & MEDIA SERVICES Total		\$9,320	\$10,346	\$10,443	\$13,041	\$2,598	24.88%
SCHOOL BOARD & TREASURER							
331	Assessment - SU Services	\$174,531	\$195,921	\$200,772	\$207,528	\$6,756	3.37%
360	Legal Services	\$7,207	\$198	\$6,500	\$6,000	(\$500)	-7.69%
370	Audit Services	\$0	\$0	\$7,500	\$0	(\$7,500)	-100.00%
390	Other Purch Prof & Tech Services	\$0	\$0	\$0	\$0	\$0	N/A
532	Postage	\$78	\$0	\$350	\$210	(\$140)	-40.00%
540	Advertising	\$4,976	\$6,074	\$3,800	\$4,300	\$500	13.16%
550	Printing and Binding	\$55	\$0	\$100	\$100	\$0	0.00%
580	Travel and Conference	\$178	\$132	\$200	\$200	\$0	0.00%
591	School Board Expense	\$0	\$19	\$150	\$150	\$0	0.00%
610	General Supplies	\$1,388	\$637	\$1,325	\$1,075	(\$250)	-18.87%
810	Dues and Fees	\$1,435	\$2,100	\$2,100	\$2,150	\$50	2.38%
SCHOOL BOARD & TREASURER Total		\$189,848	\$205,080	\$222,797	\$221,713	(\$1,084)	-0.49%

EXPENSES		FY07	FY08	FY09	FY10		
		Actuals	Actuals	Approved	Proposed	\$ Var	% Var
PRINCIPAL SERVICES							
430	Maintenance & Repair of Equipment	\$0	\$0	\$0	\$0	\$0	N/A
442	Rental of Equipment	\$13,011	\$8,921	\$9,315	\$9,408	\$93	1.00%
532	Postage	\$538	\$684	\$800	\$800	\$0	0.00%
550	Printing and Binding	\$870	\$1,273	\$1,300	\$1,300	\$0	0.00%
580	Travel and Conference	\$714	\$2,233	\$1,500	\$1,500	\$0	0.00%
610	General Supplies	\$1,414	\$2,030	\$2,500	\$2,500	\$0	0.00%
810	Dues and Fees	\$814	\$1,428	\$1,500	\$1,500	\$0	0.00%
899	Discretionary Funds	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
PRINCIPAL SERVICES		\$17,361	\$16,569	\$17,915	\$18,008	\$93	0.52%
MAINTENANCE AND OPERATIONS							
330	Other Professional Services	\$7,231	\$17,462	\$19,415	\$9,230	(\$10,185)	-52.46%
432	Maintenance of Buildings	\$23,891	\$37,131	\$22,195	\$12,895	(\$9,300)	-41.90%
435	General Maintenance	\$496	\$360	\$500	\$500	\$0	0.00%
442	Rental of Equipment	\$258	\$2,242	\$275	\$390	\$115	41.82%
521	Property Insurance	\$12,267	\$11,538	\$16,057	\$16,057	\$0	0.00%
532	Postage	\$192	\$192	\$192	\$192	\$0	0.00%
580	Travel and Conference	\$545	\$668	\$750	\$750	\$0	0.00%
610	General Supplies	\$9,036	\$11,292	\$9,150	\$9,650	\$500	5.46%
622	Electricity	\$39,374	\$42,203	\$43,350	\$42,500	(\$850)	-1.96%
623	Bottled Gas	\$541	\$630	\$850	\$800	(\$50)	-5.88%
624	Oil	\$10,906	\$10,695	\$11,230	\$14,985	\$3,755	33.44%
628	Wood Chips	\$4,950	\$8,750	\$11,550	\$12,600	\$1,050	9.09%
720	Building Improvements	\$10,854	\$3,122	\$5,325	\$3,850	(\$1,475)	-27.70%
730	Purchase of Equipment	\$5,404	\$2,957	\$19,750	\$650	(\$19,100)	-96.71%
MAINTENANCE AND OPERATIONS Total		\$125,945	\$149,241	\$160,589	\$125,049	(\$35,540)	-22.13%

EXPENSES		FY07	FY08	FY09	FY10		
		Actuals	Actuals	Approved	Proposed	\$ Var	% Var
STUDENT TRANSPORTATION							
519	Student Transportation	\$187,354	\$204,447	\$196,820	\$183,500	(\$13,320)	-6.77%
STUDENT TRANSPORTATION Total		\$187,354	\$204,447	\$196,820	\$183,500	(\$13,320)	-6.77%
INFORMATION TECHNOLOGY							
435	General Maintenance	\$701	\$0	\$1,200	\$1,000	(\$200)	-16.67%
436	Maintenance Software	\$0	\$902	\$2,125	\$2,794	\$669	31.48%
531	Telephone	\$18,283	\$17,471	\$17,120	\$17,723	\$603	3.52%
535	Telecommunications	\$4,151	\$4,186	\$4,436	\$5,112	\$676	15.24%
610	General Supplies	\$2,318	\$2,455	\$2,575	\$3,000	\$425	16.50%
730	Purchase of Equipment	\$0	\$762	\$0	\$0	\$0	N/A
734	Technology Hardware	\$24,034	\$56,862	\$30,000	\$30,000	\$0	0.00%
735	Technology Software	\$5,465	\$5,875	\$4,337	\$4,963	\$626	14.43%
INFORMATION TECHNOLOGY Total		\$54,952	\$88,512	\$61,793	\$64,592	\$2,799	4.53%
DEBT SERVICE							
830	Long Term Interest	\$20,652	\$17,531	\$14,805	\$12,056	(\$2,749)	-18.57%
910	Long Term Debt Principal	\$62,188	\$45,000	\$45,000	\$45,000	\$0	0.00%
990	Prior Year Adjustments	\$0	(\$493)	\$0	\$0	\$0	N/A
DEBT SERVICE Total		\$82,840	\$62,038	\$59,805	\$57,056	(\$2,749)	-4.60%
GRAND TOTAL		\$4,648,953	\$5,154,195	\$5,116,203	\$5,194,034	\$77,831	1.52%

EXPENSE SUMMARY	FY07 Actuals	FY08 Actuals	FY09 Approved	FY10 Proposed	\$ Var	% Var
DISTRICT WIDE	\$2,176,930	\$2,353,360	\$2,422,015	\$2,491,939	\$69,924	2.89%
DIRECT INSTRUCTION	\$33,068	\$36,971	\$46,920	\$41,609	(\$5,311)	-11.32%
INSTRUCTION OTHER	\$1,371,348	\$1,498,851	\$1,470,291	\$1,503,892	\$33,601	2.29%
SPECIAL EDUCATION	\$361,953	\$493,462	\$404,975	\$433,340	\$28,365	7.00%
STUDENT ACTIVITIES	\$6,838	\$6,658	\$7,080	\$7,430	\$350	4.94%
GUIDANCE & SUPPORT	\$24,110	\$23,250	\$27,316	\$25,395	(\$1,921)	-7.03%
HEALTH	\$2,349	\$2,654	\$2,394	\$2,220	(\$174)	-7.27%
SPEECH & LANGUAGE	\$4,737	\$2,756	\$5,050	\$5,250	\$200	3.96%
LIBRARY & MEDIA SERVICES	\$9,320	\$10,346	\$10,443	\$13,041	\$2,598	24.88%
SCHOOL BOARD & TREASURER	\$189,848	\$205,080	\$222,797	\$221,713	(\$1,084)	-0.49%
PRINCIPAL SERVICES	\$17,361	\$16,569	\$17,915	\$18,008	\$93	0.52%
MAINTENANCE AND OPERATIONS	\$125,945	\$149,241	\$160,589	\$125,049	(\$35,540)	-22.13%
STUDENT TRANSPORTATION	\$187,354	\$204,447	\$196,820	\$183,500	(\$13,320)	-6.77%
INFORMATION TECHNOLOGY	\$54,952	\$88,512	\$61,793	\$64,592	\$2,799	4.53%
DEBT SERVICE	\$82,840	\$62,038	\$59,805	\$57,056	(\$2,749)	-4.60%
GRAND TOTAL	\$4,648,953	\$5,154,195	\$5,116,203	\$5,194,034	\$77,831	1.52%

EXPLANATION OF TERMS

DISTRICT WIDE: Costs related to salaries and benefits for all employees.

DIRECT INSTRUCTION: Costs related to the classroom instructional programs for grades K-8 including books, paper, pencils, software, etc.

INSTRUCTION OTHER: Costs related to tuition for students grade 9-12.

SPECIAL EDUCATION: Costs related for special education and early essential education.

STUDENT ACTIVITIES: Costs related to co- and extra-curricular activities for students.

STUDENT SUPPORT: Costs related to guidance, staff development, library, health services and technology support.

ADMINISTRATIVE SUPPORT: Costs of administration including expenses of the School Board, Treasurer, Principal and Westford's SU assessment.

MAINTENANCE AND OPERATIONS: Costs related to the upkeep of the school facility including heat, utilities, repairs, building improvements, etc.

TRANSPORTATION: Costs of busing and field trips for grades K-8.

DEBT SERVICE: Costs of annual interest and principal repayment of construction debt.

GRAND LIST INFORMATION

<u>Year</u>	<u>Grand List</u>	<u>Tax Rate / Homestead</u>	<u>Non- Homestead</u>
1998	\$807,915	\$1.656	
1999	\$814,213	\$1.724	
2000	\$839,209	\$1.948	
2001	\$844,137	\$2.064	
2002	\$859,403	\$2.125	
*2003	\$1,422,199	\$1.514	
2004	\$1,437,729	\$1.308	\$1.441
2005	\$1,467,204	\$1.449	\$1.520
2006	\$1,509,853	\$1.577	\$1.628
2007	\$1,557,805	\$1.538	\$1.652
2008	\$1,603,276	\$1.617	\$1.840

* Re-appraisal.

SCHOOL DISTRICT SUPPLEMENTAL INFORMATION

SCHOOL CONSTRUCTION DATA:

1993 School Addition:

Bonds were sold in July 1994 for \$901,000 for a period of 20 years. Principal payment of \$55,000 annually from December 1, 1995 to December 1, 1997; \$50,000 from December 1, 1998 to December 1, 2004; \$45,000 from December 1, 2005 to December 1, 2009; \$35,000 from December 1, 2010 to December 1, 2013 with a final payment of \$30,000 on December 1, 2014. Interest is payable at 5.733% semi-annually on June 1st and December 1st. In July 2003, the Bond Bank refunded this bond issue, a process, which reduced the interest cost of the bond for Westford. Balance of the Bond as of June 30, 2008 was \$260,000.

ENROLLMENT:

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
	Actual	Actual	Actual	Actual	Projected	Projected
K	15	22	25	16	16	13
1	22	13	24	25	17	17
2	26	20	15	27	26	18
3	26	30	22	15	27	26
4	27	28	29	25	15	28
5	33	25	27	29	25	15
6	24	33	25	29	31	26
7	35	24	37	28	31	33
8	29	36	23	38	28	31
K-8	237	231	227	232	216	207
9	47	28	33	26	38	28
10	34	45	26	35	26	37
11	35	30	47	27	35	26
12	32	31	26	46	25	32
9-12	148	134	132	134	124	123
K-12	385	365	359	366	340	330

Equalized Pupils

FY 2008	FY 2009	Est. FY 2010	Net Change	% Change
377.52	375.59	371.82	(3.77)	-1.0%

HIGH SCHOOLS:

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
	Actual	Actual	Actual	Actual	Projected
Essex	103	94	88	80	78
Mt. Mansfield	20	18	19	23	27
BFA (Fairfax)	18	18	21	19	17
Colchester	1	0	0	0	0
Private	4	2	2	1	2
Burlington	2	2	1	1	0
South Burlington	0	0	1	0	0
TOTAL	148	134	132	124	124

School**Est. Tuition**

Essex HS	\$11,767
Mt. Mansfield	\$10,325
BFA (Fairfax)	\$10,583
Private	\$11,467
Burlington	\$13,874
South Burlington	\$13,084

Estimates calculated by adding 4% to FY08 tuition