

**First Branch Unified District
Revised Budget Report for Fiscal Year 2020-2021**



Budget Information Session - June 15, 2020 @ 6:30 pm

Call In Number: 978-612-6084

PIN Access Number: 531 601 022#

Budget Vote by Australian Ballot - June 20, 2020 (10:00 am to 7:00 pm)

Drive Through Voting at Chelsea and Tunbridge Schools

WARNING FOR BUDGET VOTE
FIRST BRANCH UNIFIED SCHOOL DISTRICT

The legal voters of the First Branch Unified District, comprised of the Towns of Chelsea and Tunbridge, are hereby NOTIFIED and WARNED to VOTE in accordance with Sections 3 and 4 of Act 92, 2020 Adjourned Session, by AUSTRALIAN BALLOT at the Chelsea Campus (Chelsea voters) and the Tunbridge Campus (Tunbridge voters) on June 20, 2020, between the hours of 10:00 o'clock AM (when the polls will open) and 7:00 o'clock PM (when the polls will close) on the following question:

ARTICLE 1: Shall the voters of the school district approve the school board to expend \$6,975,672, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$18,223.20 per equalized pupil. This projected spending per equalized pupil is 5.23% higher than spending for the current year.

Dated at _____, Vermont this _____ day of May 2020.

Board of School Directors

Kathy Galluzzo, Chair

Susan Kay, Vice Chair

Jacqueline Garran, Clerk

Maryann Caron, Director

Michael Gray, Director

Nick Zigelbaum, Director

FIRST BRANCH UNIFIED SCHOOL DISTRICT
SAMPLE OF THE OFFICIAL BALLOT
Saturday, June 20, 2020

ARTICLE 1: Shall the voters of the school district approve the school board to expend \$6,975,672 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$18,223.20 per equalized pupil. This projected spending per equalized pupil is 5.23% higher than spending for the current year.

To vote in favor of Article 1, check this box

To vote against Article 1, check this box

School Directors' Report

The FBUD FY21 proposed budget is \$6,975,672. This revised budget is a 4.00% increase over last year's budget.

The audit of the 2018/2019 Budget year is nearly complete and it appears that FBUD will have an estimated \$70,000 surplus. The Board will be rolling that surplus forward as offsetting revenue in the FY21 budget.

The Board has also voted to utilize \$40,000 from the tuition reserve fund to offset FY21 tax revenue and that is reflected in this proposed budget.

This proposed budget is a \$268,215 increase over the previous year's budget and nearly \$151,161 of that increase the Board could not directly control due to expected increases in health insurance premiums, secondary tuitions, and the Supervisory Union assessment.

- Health Insurance benefits increased an average of 12.7% per the State approved rates. This added \$45,100 to our overall budget over last year.
- The portion of the HRA that the district funds increased \$41,644 over last year; we are funding at 50% of the total potential exposure
- The overall costs at the Supervisory Union (including Special Education funding) increased by 8.12%. This added \$64,417 to our budget over last year.

The SU Business Office also noted that FBUD will see over \$70,000 reduction in revenue related to grants in FY21 due in large part to a reduction of the Free & Reduced Lunch status of our District, which is how grant funding is determined by the State and Federal guidelines.

We as a board were faced with the dilemma of having to make difficult spending decisions due to a significant increase in anticipated costs. In addition, we were faced with a loss in revenues. Therefore, the board of directors saw this as an opportunity to restructure our system of support across the two schools, as well as examine and prioritize our educational offerings. To bring this proposed budget down to a level we feel the communities will support, we took a hard look at our shared services (ex. Facilities Director, Student Support Specialist), our duplicated roles (ex. Art, Librarian, Guidance), our non-core programming (ex. World Language, Branching Out, and costs like summer professional development/stipend funds).

These were not easy discussions, nor easy decisions. As you will see in more details below, we ultimately removed our World Language programming, we reduced our Art FTE by 0.4, and we reduced our Guidance FTE by 0.8. In doing so, this allowed us to rethink how we offer these programs and services to our students. We will achieve a better balance of our assets across both campuses and we will be able to reframe our support services to our students (see details below in the principals' report).

The resulting per pupil spending is \$18,223.20 (versus last year of \$17,317.33) and our FY21 Equalized Tax Rate 1.6345 (versus last year of 1.5664). The final proposed tax rate in Chelsea will be 1.6671 versus 1.5911 of last year, which is a 0.0760 cent increase. The final proposed tax rate in Tunbridge will be 1.5988 versus 1.4755 of last year, which is a 0.1233 cent increase.

The “common level of appraisal” or CLA in Chelsea decreased from 98.27% last year to 98.04% this year. The CLA in Tunbridge went from 105.97% last year down to 102.23% this year. The relationship between the CLA and the tax rate is such that a decrease in the CLA will result in an increase in the tax rate, with all other factors being equal, so that also plays into the increase in tax rate we will see in FY21.

A 7.6 cent increase in Chelsea will translate to \$152.00 more in taxes on a \$200,000 property. A 12.33 cent increase in Tunbridge will translate to \$246.60 more in taxes on a \$200,000 property.

At the time of this report, the Senate education committee has been working on options to help the 19 districts in the state that do not have approved budgets. They have explored several options and listened to feedback from many different sources. One option is to fund the budget from FY20, they have also considered a 4% increase over last year, and they are also considering not making any decisions until they return from summer break. At which time, they feel a majority of the budgets will be passed. If the budget is not passed by July 1, 2020 we will only be able to borrow up to .87% of last year’s FY20 budget until we have a voter approved budget.

On a non-budget related note, the Board is thrilled we will be starting FY21 with a new principal- Michael Livingston. As most of you likely know Mr. Livingston was the long time Head of Schools for The Sharon Academy. We could not be more excited to have him join FBUD as the Principal at the Tunbridge campus and we anticipate he and Mr. Blount will achieve great things for FBUD now that we finally have what we anticipate to be a long-term, local, invested principal for Tunbridge. The Board is also thrilled that the SU has hired Jamie Kinnarney as the new Superintendent. While he officially starts July 1, 2020 he has already been involved with and positively impacting the work of FBUD as we navigated this budget revision and the hiring of a new principal. We are enjoying working with Jamie, and feel with him leading the White River Valley Supervisory Union, there will be many improvements in the SU Office operations in the coming months and years.

The Board will be holding an information meeting via Google Hangout on June 15, 2020 at 6:30 pm. The phone-in instructions are provided on the cover of this informational packet and will be provided in the meeting warning. Should you wish to be able to join this meeting via video please email Kathy Galluzzo, Board Chair at kgalluzzo@wrvsu.org.

Combined Principals Report FY2020

What a year it has been for the schools of the First Branch Unified District (FBUD). We started the year out with anticipation of several collaborative fronts and then a drastic turn of events with the state-wide closure of schools and a rapid change to remote learning for our students, teachers, and families due to the COVID 19 pandemic. This has been a challenging year for many reasons. It was a year of multiple leadership changes, a pandemic, a failed budget, and a reduction in staff. It was also a year of incredible successes, of overcoming difficult situations and a year that our two schools came closer together. We would like to thank the WRVSU Central Office, the First Branch Unified District Board, the hard work and dedication of our faculty and staff, and the people of Tunbridge and Chelsea for the amazing support shown during these challenging times. We are fortunate to be part of this community as we move positively forward to the 2020-2021 school year.

Leadership Changes

In October, Tunbridge faced a leadership change when Principal Melanson resigned for personal reasons. When she left, Charlie Watson was assigned by the Supervisory Union as acting principal until an interim could be found. At the end of January, Chuck Brown became the interim principal for Tunbridge Central School for the remainder of the school year. In April, after a thorough search process, Mr. Micheal Livingston was appointed principal for the FY 2020-2021 school year. Throughout these leadership changes the faculty and staff were able to maintain a positive outlook and continue to grow. In Chelsea, Mark Blount is completing his eighth successful year as principal.

Budget

On March 2, the FBUD school budget was rejected by the voters of Tunbridge and Chelsea. At the board request the school principals of Tunbridge and Chelsea began to analyze the budget for reductions and possible cost savings. After updating tuition figures based on enrollment we were faced with reducing the budget by over \$300,000.00. To meet part of this reduction, the following reductions were proposed and accepted by the board:

- Cut World Languages from both campuses, 1.0 reduction in force for both campuses
- .4 reduction in force in Art
 - This would result in 1.0 Art teacher shared between both campuses
- .8 reduction in force in Guidance
 - This would result in a 1.0 Guidance teacher shared between both campuses
- Budget reduction of \$23,988.67
 - This includes cuts in professional development and energy.

Enrollment and Staffing Charts- this is a chart of our current enrollment and projected enrollment for FY 20-21

**First Branch Unified District
2019-2020 Enrollment and 2020-2021 Projections**

Chelsea	FY 19/20	FY 20/21	Tunbridge	FY 19/20	FY 20/21
Kindergarten	10	14-16	Kindergarten	14	14-17
Grade 1	11	10	Grade 1	12	14
Grade 2	10	11	Grade 2	12	12
Grade 3	20	10	Grade 3	8	12
Grade 4	13	20	Grade 4	10	8
Grade 5	12	13	Grade 5	9	10
Grade 6	17	12	Grade 6	11	9
Grade 7	10	17	Grade 7	9	11
Grade 8	7	10	Grade 8	15	9
Total	110	117-119	Total	100	99-101

2020-2021 Enrollment/Classroom Teacher Faculty to Student Ratios

Chelsea	Tunbridge
Elementary K-2 – Classroom Teachers = 3	Elementary K-2 – Classroom Teachers = 3
Elementary 3-4-5 Classroom Teachers = 3	Elementary 3-4 Classroom Teachers = 2
MS 6-7-8 Classroom Teachers = 3	MS 5-8 Classroom Teachers = 4
Total 9	Total 9
Elementary K-2 (35-37) Class Size Average = 11.7 to 12.3	Elementary K-2 (36-38) Class Size Average = 12-12.6
Elementary 3-4-5 (43) Class Size Average = 14.3	Elementary 3-4 (20) Class Size Average = 10
MS 6-7-8 (39) Class Size Average = 13	MS 5-8 (39) Class Size Average = 9.75
117-119 13 to 13.2 - 1	97 - 99 11 -1

This a chart of our projected FTE for FY 20/21. This includes the reduction in force.

**First Branch Unified District
Faculty/Staff Positions
2020-2021 Proposed**

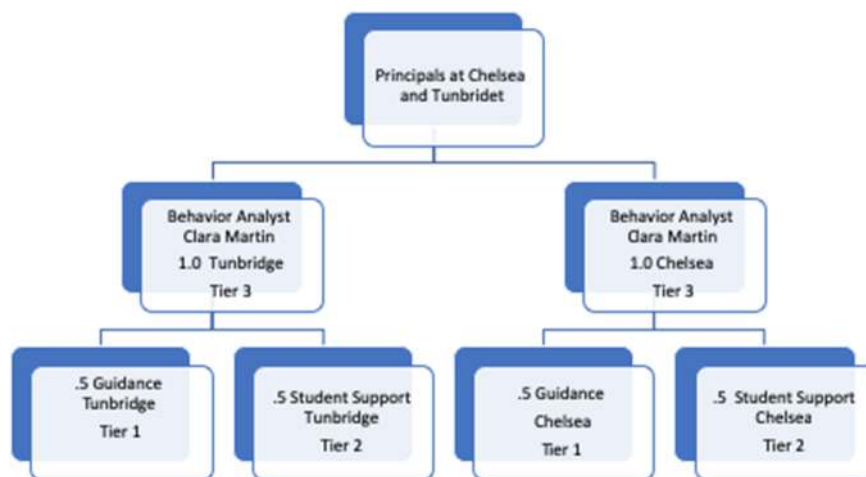
Chelsea Position	FTE	Tunbridge Position	FTE
Grade K Teacher	1.0	Grade K Teacher	1.0
Grades 1-2 Teacher	2.0	Grade 1 Teacher	1.0
Grades 3-4 Teacher	2.0	Grade 2 Teacher	1.0
Grades 5-6 Teacher	2.0	Grade 3 Teacher	1.0
Grades 7-8 Teacher	2.0	Grade 4 Teacher	1.0
Title I/Reading Intervention Teacher	1.0	MS English Teacher 5-8	1.0
ELL/Reading Intervention Teacher	0.6	MS. Math Teacher 5-8	1.0
K-8 Health/PE Teacher	1.0	MS Science Teacher 5-8	1.0
K-8 Art Teacher	0.5	MS Social Studies Teacher 5-8	1.0
K-8 Music Teacher	0.5	Title I/ Reading Intervention	1.0
School Counselor	0.5	K-8 Art Teacher	0.5
Student Support Specialist	0.5	K-8 Health/PE Teacher	1.0
School Nurse	0.8	K-8 Music Teacher	0.5
School Librarian	0.8	School Counselor	0.5
Kitchen Manager	1.0	Student Support Specialist	0.5
Kitchen Assistant 21.25 hours + 5 hours Fresh Fruit Grant = 26.25 hours	0.6	School Nurse	0.8
Head of Maintenance	0.5	School Librarian + Aide	1.0
Custodian	2.0	Kitchen Manager	1.0
Principal	1.0	Kitchen Assistant	0.2
Regular Ed. Paraeducator	1.0	Head of Maintenance	0.5
WRVSU Special Educator	2.0	Custodian	1.5
WRVSU SPED Paraeducator	5.0	Regular Ed. Paraeducator	0.8
WRVSU SPED Ad. Assist	1.0	WRVSU Special Educator	2.0
School Secretary	1.0	WRVSU SPED Para	5.0
Principal	1.0	School Secretary	1.0
		Principal	1.0

Multi-Tiered Systems of Support

With the reduction in force of a .8 guidance position, we are moving to a comprehensive system of proactive supports in order to best support students when we return to school in the fall. This system is based on the MTSS (Multi-Tiered Systems of Support) that is used statewide for academic and social/emotional support. The Multi- Tiered System of Support (MTSS) is a

framework that helps educators provide academic and behavioral strategies for students with various needs.

- **Key Components** -Instead of the “waiting for failure” assessment model of pre-IDEA days, MTSS takes a proactive approach to identifying students with academic or social/emotional needs. Early assessment and intervention for these students can help them catch up with their peers sooner. The key components of MTSS include:
 - Universal screening of all students early in the school year
 - Tiers of interventions that can be amplified in response to levels of need
 - Ongoing data collection and continual assessment
 - Schoolwide approach to expectations and supports
 - Parent involvement
- **Tier 1 – Universal or primary – Majority of students (80-90% of students)**
 - As the largest tier, and the foundation for the entire framework, Tier 1 encompasses the entire school with core instructions and basic interventions. This structure helps to build positive relationships between staff and students. It includes proactive classroom management strategies aimed at creating a supportive atmosphere. Students who do not respond to these interventions may need more targeted/Tier 2 supports.
- **Tier 2 – Targeted– Small groups of students (10-15% of students)**
 - Some students need additional prescribed supports in meeting academic and social/emotional goals, and it is in Tier 2 that these individuals receive that help. Often these interventions and supports are delivered in small group settings, such as reading groups. Check-In/Check-Out (CICO) interventions are often a part of Tier 2, as well. This targeted support allows students to work toward catching up with their peers.
- **Tier 3 – Intensive – Individual students (< 10%)**
 - A subset of students has significant challenges that do not respond to the interventions and supports in Tier 1 or Tier 2. Tier 3 gives these students individualized supports and can include assistance from outside agencies such as behavioral counselors or family therapists.
- Below is the new MTSS structure for Student Support.



CoronaVirus Pandemic

On March 16, 2020, the state dismissed all students from “in school” instruction. This resulted in the need to implement a remote/distance learning (remote learning is not exclusively online learning) plan. The goal of this learning plan is to provide effective and equitable instruction to all students over the extended remote learning period. This summary identifies the main parts of the WRVSU Continuity of Learning Plan that was implemented this spring. We recognize that supporting learning at home is difficult and we would like to thank the parents in Tunbridge and Chelsea for their support. Our goal for this plan is for students to continue learning and to support families in these difficult times.

Our Continuous Learning Plans included

- Daily engagement with school work is essential to establish attendance as required by the State of Vermont.
- Teachers communicate with families through electronic means and printed materials. An essential part of this plan was increased communication between families and the school.
- Identified Learning Targets for all learners. Assignments were sent home to students that help them successfully meet these learning targets.
- Teachers provided timely feedback to students on the work completed
- Teachers provided support for students who need additional support.
- Tri-weekly handout of materials
- Technical Support and internet access support for families
- Increased use of online media outlets.

Successes

Academic - Increased reading levels - Teachers at both Chelsea and Tunbridge have been committed to the White River Valley Supervisory Union’s (WRVSU) efforts in literacy. Early results are showing that our grades K-1-2 students are making positive growth in reading. We have been fortunate to have WRVSU Literacy Coach Aimee Toth work with faculty in monthly training and coaching sessions on the new literacy materials and instruction. Representative faculty also attended Fountas & Pinnell Literacy Training at Lesley University in Boston with Dr. Irene Fountas during the past year. We expect further literacy gains by our students in the year ahead. The schools recently received a \$20,000.00 grant from the Jack and Dorothy Byrne Foundation to support additional literacy materials for the 2020-2021 school year.

School Events - Other successful hands-on and outdoor collaboratives this year included our annual fall Curiositorium at grades 5-6 at the Tunbridge Town Forest and Hulbert Outdoor Education Center. At grades 7-8, Chelsea and Tunbridge students participated in week-long experiences in round furniture building, puppetry, 3D printing, portraits, and film making. Film Making students had experiences at the State Capital in Montpelier and at Community Access TV in White River Junction.

Athletics - During the fall sports season the First Branch Unified District offered soccer to grades 3-8 and cross country to grades 5-8. Soccer continues to be a popular fall soccer in the district. We had sixty-eight soccer players in total this season. We fielded two 3-4 teams, one large 5-6 team and a 7-8 coed team. During winter sports, both school gymnasiums were busy this winter

during basketball season. Our schools offered basketball to 3-4 girls & boys, 5-6 girls & boys and 7-8 boys. The First Branch had forty-eight basketball players this season. Our teams were able to complete the season and host celebrations before the pandemic stopped sporting events across the state. Our spring sports were unfortunately cancelled due to state-wide school closures from COVID 19.

As we face the coming year we are happy to report that we have moved close to unifying the programs of both schools. This year we are sharing more positions and have committed to a unified MTSS.

We would like to congratulate the graduating 8th grade class for both Tunbridge and Chelsea Campuses. This year because of the CoronaVirus Pandemic we will be holding modified graduation ceremonies.

- Tunbridge - June 11 @ 6:00 pm
- Chelsea - June 12 @ 6:30 pm at Chelsea School

We would like to recognize our students who are graduating from High School. We are so proud of what you accomplished and where you are heading.

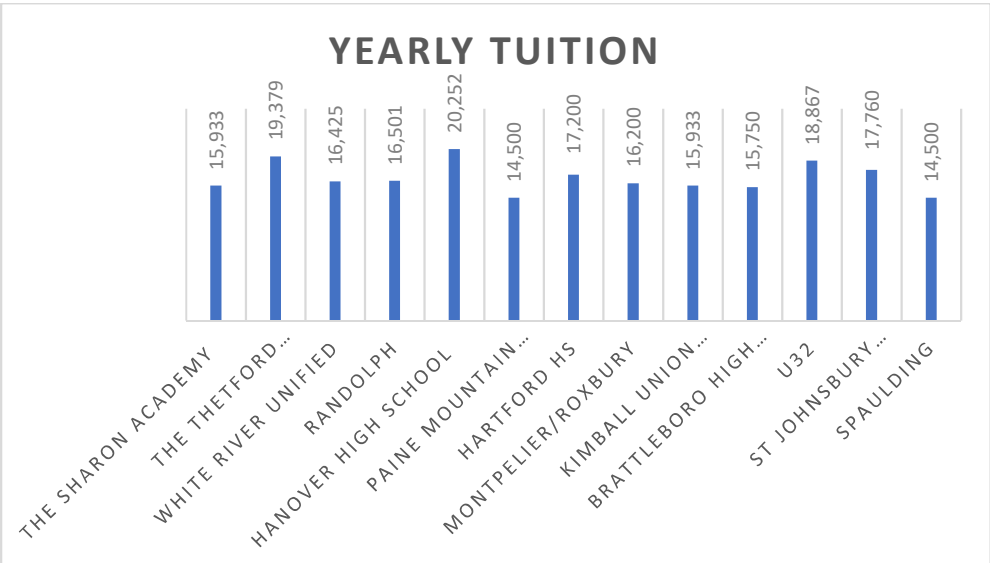
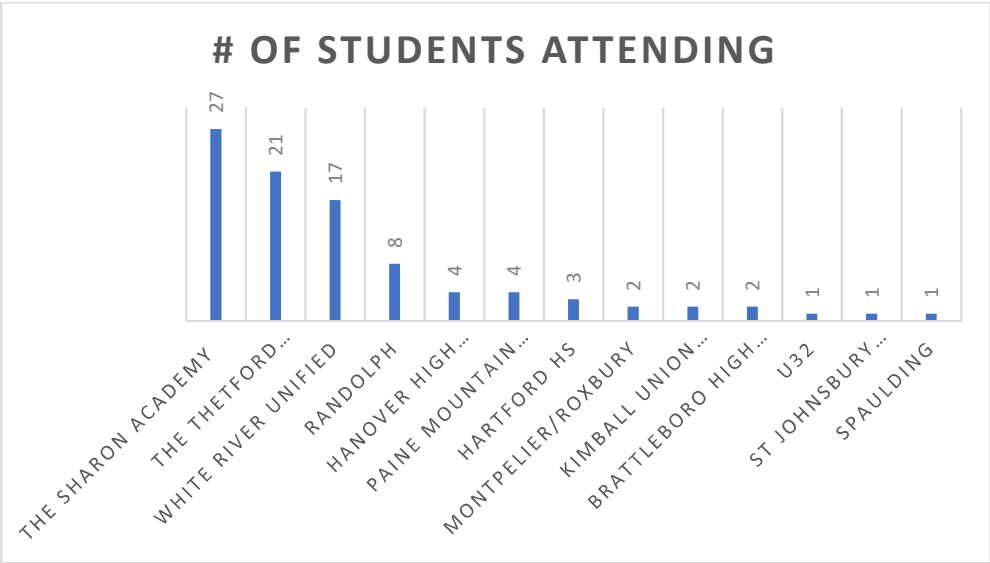
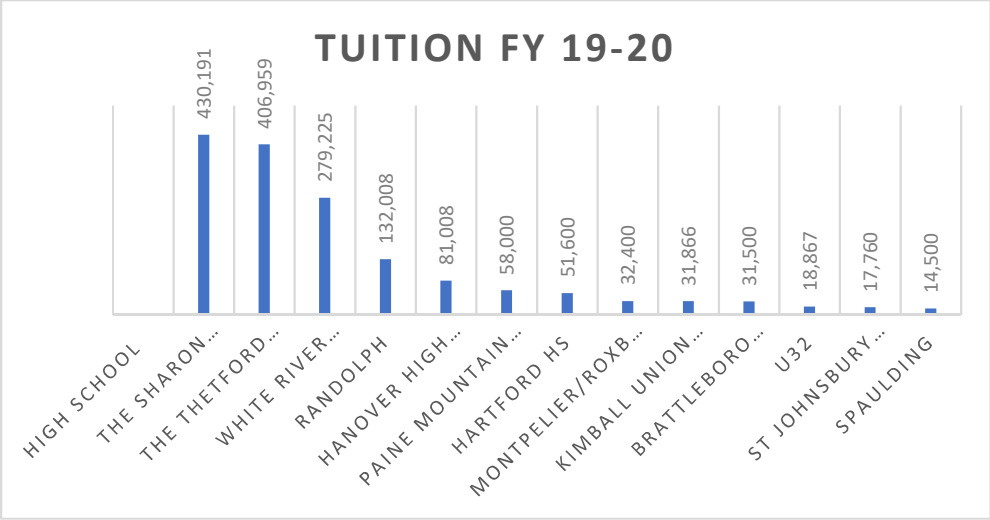
Graduating Senior Class of 2020

Charles Champney	Randolph Technical Career Center	Ohio Technical College	Diesel Engineering
Diedre Driscoll	Randolph Technical Career Center	Champagne College	Criminal Justice
Chris Frost	Brattleboro Union High School	Plymouth State	Sport Management
Dylan Kuban	Thetford Academy	St. Joseph's College Maine	Sports Communication
Destiny Miller	Thetford Academy	Westford State University, MA	Early Childhood
Zeb Perreault	WRV High School	Norwich University	
Olivia Sanford	The Sharon Academy	Colby Sawyer College	Nursing
Kari Twing	Randolph Union High School		
Jazlyn Barnaby.	WRV High School	Bentley College	
Jackson Bradford	The Sharon Academy		
Rose Terami	Hanover High School	Presidential Scholar at Loyola University Maryland in the Honors Program	

Eve Waker	WRV High School		
Austin Willey	Hartford High School	Continued Adult Education	

Finally, we want to say Goodbye to some faculty members that are moving on. These people are what make our schools special places. Their work with the students and community is deeply appreciated and will be missed. At Tunbridge we say goodbye to long term employees Joanne Herrick, Stacy Lober, Stephanie Loeffler. Due to our reduction of personnel we need to say goodbye to Rosanna Landau, our World Languages Teacher in Chelsea and Tunbridge.

We are committed to finding amazing teachers to try and “fill the shoes” of these amazing educators and incredible people. Thank you and you will be missed.



FIRST BRANCH UNIFIED DISTRICT
FY20-21 REVISED BUDGET

Function & Object Description	FY19 Approved Budget	FY 19 Actual Budget	FY20 Approved	FY21 Revised	Difference
1100 REGULAR ED INSTRUCTION	\$ 3,392,176.00	\$ 3,441,933.85	\$ 3,428,653.58	\$ 3,677,031.04	7.24%
101 TEACHER SALARY	\$ 1,098,820.80	\$ 1,236,529.06	\$ 1,137,090.15	\$ 1,073,366.00	
102 PARA SALARY	\$ 80,563.00	\$ 94,155.51	\$ 30,962.00	\$ 39,278.84	
103 SALARY SUB	\$ 28,900.00	\$ 34,858.17	\$ 29,767.00	\$ 29,767.00	
109 OTHER SALARY	\$ 1,714.20	\$ -	\$ 60,790.00	\$ 688.00	
130 OVERTIME SALARY	\$ -	\$ -	\$ -	\$ -	
210 HEALTH INSURANCE	\$ 178,384.00	\$ 131,547.45	\$ 174,939.00	\$ 181,928.00	
211 HRA	\$ -	\$ 79,295.74	\$ 5,986.00	\$ 29,600.00	
220 FICA	\$ 90,666.00	\$ 100,744.35	\$ 89,064.67	\$ 65,039.64	
232 VSTRS OPEB	\$ -	\$ 6,375.00	\$ -	\$ 5,000.00	
234 RETIREMENT-VMERS	\$ 18,840.00	\$ 1,405.13	\$ 13,561.00	\$ 20,750.00	
260 UNEMPLOYMENT	\$ -	\$ 5,172.00	\$ 182.00	\$ 3,734.00	
270 WORKERS COMPENSATION	\$ 9,688.00	\$ 29,202.83	\$ 7,757.00	\$ 9,550.00	
280 DENTAL INS	\$ 11,148.00	\$ 6,163.79	\$ 9,057.00	\$ 8,610.00	
291 LIFE	\$ -	\$ 58.60	\$ 726.00	\$ 1,092.00	
293 LTD	\$ 1,796.00	\$ 7,872.66	\$ 178.00	\$ 1,208.00	
300 PURCHASED PROF & TECH SERVE	\$ -	\$ -	\$ -	\$ 2,500.00	
320 CONTRACTED INSTRUCTIONAL SERVICES	\$ 29,000.00	\$ 31,095.84	\$ 20,084.76	\$ 62,647.76	
519 STUDENT TRANSPORTATION PURCHASED FROM OTHER SOURCE	\$ -	\$ -	\$ -	\$ 1,612.00	
561 TUITION TO VT LEA	\$ 1,142,552.00	\$ 830,250.99	\$ 1,056,380.00	\$ 844,641.00	
562 TUITION TO NON- VT LEA	\$ 121,326.00	\$ 112,656.78	\$ 123,346.00	\$ 32,466.00	
563 TUITION TO PRIVATE SOURCES	\$ 312,360.00	\$ 404,866.08	\$ 445,856.00	\$ 955,415.00	
565 TUITION POST SECONDARY SCHOOLS	\$ -	\$ 5,591.42	\$ -	\$ -	
568 TECH CENTER TUITION ON BEHALF	\$ -	\$ (3,610.50)	\$ 92,977.00	\$ 95,933.00	
569 TUITION-TECH CENTER	\$ 188,780.00	\$ 267,071.70	\$ 95,254.00	\$ 139,147.00	
593 SU-ASSESSMENT	\$ -	\$ -	\$ -	\$ 11,799.80	
610 SUPPLIES GENERAL	\$ 35,463.00	\$ 28,574.97	\$ 13,500.00	\$ 35,780.00	
640 BOOKS & PERIODICALS	\$ 29,100.00	\$ 29,831.75	\$ 6,000.00	\$ 8,675.00	
650 SUPPLIES TECHNOLOGY	\$ 2,400.00	\$ 575.99	\$ 3,238.00	\$ 2,470.00	
730 EQUIPMENT	\$ 4,025.00	\$ 180.00	\$ 4,000.00	\$ 2,600.00	
739 EQUIPMENT-OTHER	\$ 5,800.00	\$ 390.54	\$ 4,158.00	\$ 2,100.00	
810 DUES & FEES	\$ 850.00	\$ 1,078.00	\$ 3,800.00	\$ 9,633.00	
1102 ART	\$ 106,043.00	\$ 95,246.96	\$ 113,252.30	\$ 86,163.24	-23.92%
101 TEACHER SALARY	\$ 82,624.00	\$ 70,773.57	\$ 86,738.00	\$ 61,293.24	
210 HEALTH INSURANCE	\$ 10,878.00	\$ 16,085.87	\$ 12,332.00	\$ 10,781.76	
211 HRA	\$ -	\$ -	\$ 1,680.00	\$ 2,100.00	
220 FICA	\$ 6,318.00	\$ 5,022.72	\$ 6,635.44	\$ 4,688.92	
260 UNEMPLOYMENT	\$ -	\$ -	\$ 23.00	\$ 212.00	
270 WORKERS COMPENSATION	\$ 703.00	\$ -	\$ 365.86	\$ 506.00	
280 DENTAL INS	\$ 882.00	\$ 737.53	\$ 886.00	\$ 422.00	
291 LIFE	\$ -	\$ -	\$ 95.00	\$ 58.32	
293 LTD	\$ 236.00	\$ 339.50	\$ 9.00	\$ 76.00	
610 SUPPLIES GENERAL	\$ 1,463.00	\$ 1,621.48	\$ 4,238.00	\$ 5,100.00	
640 BOOKS & PERIODICALS	\$ 200.00	\$ 382.18	\$ 250.00	\$ 325.00	
650 SUPPLIES TECHNOLOGY	\$ 1,238.00	\$ 284.11	\$ -	\$ -	
730 EQUIPMENT	\$ 1,501.00	\$ -	\$ -	\$ 600.00	
1106 FOREIGN LANGUAGE	\$ 45,378.00	\$ 914.61	\$ 80,583.32	\$ -	-100.00%
101 TEACHER SALARY	\$ 35,285.00	\$ -	\$ 60,936.00	\$ -	
210 HEALTH INSURANCE	\$ 4,584.00	\$ -	\$ 11,446.70	\$ -	
211 HRA	\$ -	\$ -	\$ 840.00	\$ -	
220 FICA	\$ 2,700.00	\$ -	\$ 4,661.62	\$ -	
260 UNEMPLOYMENT	\$ -	\$ -	\$ 21.00	\$ -	
270 WORKERS COMPENSATION	\$ 300.00	\$ -	\$ 426.00	\$ -	
280 DENTAL INS	\$ 158.00	\$ 186.61	\$ 158.00	\$ -	

FIRST BRANCH UNIFIED DISTRICT
FY20-21 REVISED BUDGET

Function & Object Description	FY19 Approved Budget	FY 19 Actual Budget	FY20 Approved	FY21 Revised	Difference
291 LIFE	\$ -	\$ -	\$ 87.00	\$ -	
293 LTD	\$ 101.00	\$ 714.15	\$ 7.00	\$ -	
610 SUPPLIES GENERAL	\$ 1,800.00	\$ 13.85	\$ 1,600.00	\$ -	
640 BOOKS & PERIODICALS	\$ 450.00	\$ -	\$ 400.00	\$ -	
810 DUES & FEES	\$ -	\$ -	\$ -	\$ -	
1108 PE	\$ 163,963.00	\$ 142,582.78	\$ 173,196.45	\$ 176,196.00	1.73%
101 TEACHER SALARY	\$ 116,525.00	\$ 96,101.80	\$ 121,872.00	\$ 128,472.00	
210 HEALTH INSURANCE	\$ 31,840.00	\$ 35,888.86	\$ 32,043.50	\$ 26,262.00	
211 HRA	\$ -	\$ -	\$ 3,750.00	\$ 3,150.00	
220 FICA	\$ 8,914.00	\$ 6,677.43	\$ 9,322.95	\$ 9,830.00	
260 UNEMPLOYMENT	\$ -	\$ -	\$ 22.00	\$ 210.00	
270 WORKERS COMPENSATION	\$ 990.00	\$ -	\$ 793.00	\$ 800.00	
280 DENTAL INS	\$ 1,612.00	\$ 1,150.60	\$ 864.00	\$ 844.00	
291 LIFE	\$ -	\$ -	\$ 87.00	\$ 112.00	
293 LTD	\$ 332.00	\$ 460.45	\$ 192.00	\$ 166.00	
610 SUPPLIES GENERAL	\$ 1,475.00	\$ 1,204.99	\$ 2,550.00	\$ 2,400.00	
640 BOOKS & PERIODICALS	\$ 975.00	\$ 325.95	\$ 1,250.00	\$ 1,250.00	
650 SUPPLIES TECHNOLOGY	\$ 200.00	\$ -	\$ 450.00	\$ 550.00	
739 EQUIPMENT-OTHER	\$ 1,100.00	\$ 772.70	\$ -	\$ 1,650.00	
810 DUES & FEES	\$ -	\$ -	\$ -	\$ 500.00	
1112 MUSIC	\$ 76,586.00	\$ 55,116.53	\$ 77,643.07	\$ 65,090.00	-16.17%
101 TEACHER SALARY	\$ 57,765.00	\$ 39,945.60	\$ 58,222.00	\$ 44,572.00	
210 HEALTH INSURANCE	\$ 4,745.00	\$ 4,199.85	\$ 3,000.00	\$ 4,630.00	
211 HRA	\$ -	\$ -	\$ 1,250.00	\$ 1,050.00	
220 FICA	\$ 4,417.00	\$ 2,980.38	\$ 4,714.07	\$ 3,788.00	
260 UNEMPLOYMENT	\$ -	\$ -	\$ 22.00	\$ 200.00	
270 WORKERS COMPENSATION	\$ 491.00	\$ -	\$ 513.00	\$ 600.00	
280 DENTAL INS	\$ 317.00	\$ -	\$ 844.00	\$ 330.00	
291 LIFE	\$ -	\$ -	\$ 173.00	\$ 60.00	
293 LTD	\$ -	\$ -	\$ 405.00	\$ 60.00	
320 CONTRACTED INSTRUCTIONAL SERVICES	\$ 901.00	\$ 4,357.74	\$ 900.00	\$ 1,100.00	
430 REPAIRS & MAINTENANCE SERVICES	\$ 600.00	\$ -	\$ 600.00	\$ 700.00	
610 SUPPLIES GENERAL	\$ 1,700.00	\$ 3,455.26	\$ 1,975.00	\$ 2,000.00	
640 BOOKS & PERIODICALS	\$ 4,550.00	\$ 167.70	\$ 4,200.00	\$ 4,600.00	
739 EQUIPMENT-OTHER	\$ 600.00	\$ 10.00	\$ 325.00	\$ 800.00	
810 DUES & FEES	\$ 500.00	\$ -	\$ 500.00	\$ 600.00	
1200 SPECIAL ED INSTRUCTION	\$ 516,445.00	\$ 562,937.16	\$ 551,138.00	\$ 598,639.96	8.62%
593 SU-ASSESSMENT	\$ 516,445.00	\$ 562,937.16	\$ 551,138.00	\$ 598,639.96	
1400 ATHLETICS & COCURRICULAR	\$ 29,900.00	\$ 32,093.12	\$ 42,084.50	\$ 49,899.25	18.57%
109 OTHER SALARY	\$ 11,700.00	\$ 20,610.00	\$ 17,000.00	\$ 22,000.00	
220 FICA	\$ 895.00	\$ 1,552.64	\$ 650.25	\$ 650.25	
270 WORKERS COMPENSATION	\$ 105.00	\$ -	\$ 109.00	\$ 109.00	
610 SUPPLIES GENERAL	\$ 7,200.00	\$ 3,508.52	\$ 13,850.25	\$ 10,900.00	
730 EQUIPMENT	\$ 2,500.00	\$ 7.96	\$ 2,625.00	\$ 5,500.00	
810 DUES & FEES	\$ 7,500.00	\$ 6,414.00	\$ 7,850.00	\$ 10,740.00	
2100 SUPPORT SERVICES STUDENT	\$ 11,917.00	\$ 692.00	\$ 11,917.00	\$ 5,500.00	-53.85%
300 PURCHASED PROF & TECH SERVE	\$ -	\$ -	\$ -	\$ 5,500.00	
610 SUPPLIES GENERAL	\$ 11,917.00	\$ 692.00	\$ 11,917.00	\$ -	

FIRST BRANCH UNIFIED DISTRICT
FY20-21 REVISED BUDGET

Function & Object Description	FY19 Approved Budget	FY 19 Actual Budget	FY20 Approved	FY21 Revised	Difference
2120 GUIDANCE	\$ 148,053.00	\$ 145,973.57	\$ 156,938.14	\$ 76,328.00	-51.36%
101 TEACHER SALARY	\$ 118,150.00	\$ 117,440.80	\$ 124,211.00	\$ 65,916.00	
210 HEALTH INSURANCE	\$ 16,520.00	\$ 15,319.92	\$ 17,724.00	\$ 1,500.00	
211 HRA	\$ -	\$ -	\$ -	\$ -	
220 FICA	\$ 9,037.00	\$ 8,566.23	\$ 9,502.14	\$ 5,000.00	
260 UNEMPLOYMENT	\$ -	\$ -	\$ 25.00	\$ -	
270 WORKERS COMPENSATION	\$ 978.00	\$ -	\$ 1,001.00	\$ 500.00	
280 DENTAL INS	\$ 806.00	\$ 388.32	\$ 1,304.00	\$ 422.00	
291 LIFE	\$ -	\$ -	\$ 86.00	\$ 60.00	
293 LTD	\$ 311.00	\$ 359.21	\$ 461.00	\$ 80.00	
320 CONTRACTED INSTRUCTIONAL SERVICES	\$ -	\$ 760.00	\$ -	\$ -	
580 TRAVEL	\$ -	\$ -	\$ -	\$ -	
610 SUPPLIES GENERAL	\$ 550.00	\$ 2,158.77	\$ 852.00	\$ 1,100.00	
640 BOOKS & PERIODICALS	\$ 1,501.00	\$ 526.32	\$ 1,480.00	\$ 1,300.00	
810 DUES & FEES	\$ 200.00	\$ 454.00	\$ 292.00	\$ 450.00	
2130 HEALTH SERVICES	\$ 136,712.00	\$ 150,364.51	\$ 142,623.35	\$ 158,207.00	10.93%
101 TEACHER SALARY	\$ 105,156.00	\$ 112,017.60	\$ 108,924.00	\$ 113,368.00	
210 HEALTH INSURANCE	\$ 17,641.00	\$ 25,030.99	\$ 19,748.76	\$ 26,262.00	
211 HRA	\$ -	\$ -	\$ -	\$ 3,150.00	
220 FICA	\$ 8,044.00	\$ 7,672.84	\$ 8,332.59	\$ 8,672.00	
232 VSTRS OPEB	\$ -	\$ 1,275.00	\$ -	\$ -	
234 RETIREMENT-VMERS	\$ -	\$ -	\$ -	\$ -	
260 UNEMPLOYMENT	\$ -	\$ -	\$ 17.00	\$ 167.00	
270 WORKERS COMPENSATION	\$ 894.00	\$ -	\$ 844.00	\$ 755.00	
280 DENTAL INS	\$ 1,288.00	\$ 662.66	\$ 760.00	\$ 844.00	
291 LIFE	\$ -	\$ 641.14	\$ 69.00	\$ 94.00	
293 LTD	\$ 299.00	\$ 299.00	\$ 650.00	\$ 112.00	
320 CONTRACTED INSTRUCTIONAL SERVICES	\$ 1,000.00	\$ 942.56	\$ 1,008.00	\$ 1,008.00	
350 TECHNICAL SERVICES	\$ -	\$ -	\$ -	\$ 250.00	
431 REPAIRS & MAINTENANCE NON-TECHNOLOGY	\$ 250.00	\$ 116.25	\$ 250.00	\$ 365.00	
610 SUPPLIES GENERAL	\$ 1,300.00	\$ 977.29	\$ 1,300.00	\$ 1,200.00	
640 BOOKS & PERIODICALS	\$ 700.00	\$ -	\$ 520.00	\$ 570.00	
650 SUPPLIES TECHNOLOGY	\$ -	\$ 489.00	\$ -	\$ 400.00	
739 EQUIPMENT-OTHER	\$ -	\$ -	\$ -	\$ 750.00	
810 DUES & FEES	\$ 140.00	\$ 240.18	\$ 200.00	\$ 240.00	
2190 OTHER SPECIAL SERVICES	\$ 61,562.00	\$ 64,005.48	\$ 63,417.20	\$ 69,521.00	9.62%
101 TEACHER SALARY	\$ 56,361.00	\$ 58,813.00	\$ 58,051.44	\$ 59,823.00	
210 HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 1,500.00	
220 FICA	\$ 4,312.00	\$ 4,322.48	\$ 4,440.76	\$ 4,576.00	
234 RETIREMENT-VMERS	\$ 493.00	\$ -	\$ 503.00	\$ 1,000.00	
280 DENTAL INS	\$ 396.00	\$ -	\$ 422.00	\$ 422.00	
320 CONTRACTED INSTRUCTIONAL SERVICES	\$ -	\$ 870.00	\$ -	\$ -	
610 SUPPLIES GENERAL	\$ -	\$ -	\$ -	\$ 1,000.00	
640 BOOKS & PERIODICALS	\$ -	\$ -	\$ -	\$ 500.00	
739 EQUIPMENT-OTHER	\$ -	\$ -	\$ -	\$ 700.00	
2191 SUPPORT SERVICES	\$ -	\$ 2,000.00	\$ 3,500.00	\$ 3,500.00	0.00%
320 CONTRACTED INSTRUCTIONAL SERVICES	\$ -	\$ 2,000.00	\$ 3,500.00	\$ 3,500.00	
2212 CURRICULUM INSTRUCTION	\$ 109,884.00	\$ 20,845.93	\$ 61,982.90	\$ 68,489.74	10.50%
101 TEACHER SALARY	\$ 10,000.00	\$ 3,800.00	\$ 12,600.00	\$ 14,000.00	
107 SUMMER SALARY	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 13,000.00	
220 FICA	\$ 1,683.00	\$ 289.61	\$ 1,881.90	\$ 250.00	
320 CONTRACTED INSTRUCTIONAL SERVICES	\$ 84,700.00	\$ 720.00	\$ 34,000.00	\$ 12,000.00	

FIRST BRANCH UNIFIED DISTRICT
FY20-21 REVISED BUDGET

Function & Object Description	FY19 Approved Budget	FY 19 Actual Budget	FY20 Approved	FY21 Revised	Difference
580 TRAVEL	\$ 1,501.00	\$ 60.32	\$ 1,501.00	\$ 250.00	
593 SU-ASSESSMENT	\$ -	\$ 15,976.00	\$ -	\$ 28,989.74	
2213 STAFF TRAINING	\$ -	\$ 27,129.77	\$ -	\$ -	
105 SUPERVISOR SALARY	\$ -	\$ 12,302.65	\$ -	\$ -	
220 FICA	\$ -	\$ 939.48	\$ -	\$ -	
250 TUITION BENEFIT	\$ -	\$ 6,381.50	\$ -	\$ -	
293 LTD	\$ -	\$ 16.95	\$ -	\$ -	
320 CONTRACTED INSTRUCTIONAL SERVICES	\$ -	\$ 7,403.35	\$ -	\$ -	
580 TRAVEL	\$ -	\$ 85.84	\$ -	\$ -	
2220 LIBRARY/MEDIA SERVICES	\$ 131,416.00	\$ 85,586.25	\$ 141,257.41	\$ 158,322.00	12.08%
101 TEACHER SALARY	\$ 91,627.00	\$ 59,205.20	\$ 99,087.78	\$ 100,449.00	
102 PARA SALARY	\$ -	\$ -	\$ -	\$ -	
102 SUPPORT SALARY	\$ 5,815.00	\$ -	\$ 1,168.00	\$ 1,203.00	
210 HEALTH INSURANCE	\$ 13,216.00	\$ 8,268.85	\$ 18,835.76	\$ 26,262.00	
211 HRA	\$ -	\$ -	\$ -	\$ 3,150.00	
220 FICA	\$ 7,009.00	\$ 4,316.43	\$ 8,491.87	\$ 7,684.00	
234 RETIREMENT-VMERS	\$ -	\$ -	\$ -	\$ 500.00	
260 UNEMPLOYMENT	\$ -	\$ -	\$ 17.00	\$ 167.00	
270 WORKERS COMPENSATION	\$ 779.00	\$ -	\$ 762.00	\$ 670.00	
280 DENTAL INS	\$ 297.00	\$ 139.10	\$ 338.00	\$ 844.00	
291 LIFE	\$ -	\$ -	\$ 69.00	\$ 94.00	
293 LTD	\$ 123.00	\$ 506.64	\$ 450.00	\$ 99.00	
431 REPAIRS & MAINTENANCE NON-TECHNOLOGY	\$ 500.00	\$ -	\$ 471.00	\$ 700.00	
610 SUPPLIES GENERAL	\$ 1,000.00	\$ 1,700.35	\$ 1,042.00	\$ 1,000.00	
640 BOOKS & PERIODICALS	\$ 7,000.00	\$ 8,949.30	\$ 7,200.00	\$ 7,000.00	
650 SUPPLIES TECHNOLOGY	\$ -	\$ -	\$ -	\$ 4,000.00	
730 EQUIPMENT	\$ 275.00	\$ -	\$ -	\$ 500.00	
739 EQUIPMENT-OTHER	\$ 325.00	\$ -	\$ 325.00	\$ -	
810 DUES & FEES	\$ 3,450.00	\$ 2,500.38	\$ 3,000.00	\$ 4,000.00	
2310 BOARD OF EDUCATION	\$ 34,401.00	\$ 82,399.17	\$ 38,632.00	\$ 38,632.00	0.00%
104 ADMIN SALARY	\$ 9,000.00	\$ 10,950.00	\$ 9,000.00	\$ 9,000.00	
106 CLERICAL SALARY	\$ -	\$ 2,050.00	\$ -	\$ -	
220 FICA	\$ 803.00	\$ 994.51	\$ 803.00	\$ 803.00	
310 HRA ADMINISTRATION SERVICES	\$ 3,098.00	\$ 206.50	\$ 3,098.00	\$ 3,098.00	
320 CONTRACTED INSTRUCTIONAL SERVICES	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	
330 INSERVICES & TRAINING	\$ 450.00	\$ -	\$ 450.00	\$ 450.00	
520 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$ 7,700.00	\$ 5,829.00	\$ 7,931.00	\$ 7,931.00	
540 ADVERTISING	\$ 10,000.00	\$ 12,668.35	\$ 10,000.00	\$ 10,000.00	
610 SUPPLIES GENERAL	\$ 1,850.00	\$ 5,247.57	\$ 1,850.00	\$ 1,850.00	
810 DUES & FEES	\$ -	\$ 44,453.24	\$ 4,000.00	\$ 4,000.00	
2313 BOARD TREASURER	\$ 2,050.00	\$ 644.45	\$ 2,050.00	\$ 2,050.00	0.00%
104 ADMIN SALARY	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	
220 FICA	\$ -	\$ -	\$ -	\$ -	
530 COMMUNICATIONS	\$ 550.00	\$ -	\$ -	\$ -	
533 POSTAGE	\$ -	\$ -	\$ 550.00	\$ 550.00	
610 SUPPLIES GENERAL	\$ -	\$ 441.74	\$ -	\$ -	
810 DUES & FEES	\$ -	\$ 202.71	\$ -	\$ -	
2314 AUDITING	\$ 8,750.00	\$ 1,740.00	\$ -	\$ -	
341 AUDITING SERVICES	\$ 8,750.00	\$ 1,740.00	\$ -	\$ -	
2315 LEGAL SERVICES	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	0.00%
342 LEGAL SERVICES	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	
2320 EXECUTIVE ADMINISTRATION	\$ 66,871.00	\$ 66,872.00	\$ 79,603.35	\$ 61,535.54	-22.70%
593 SU-ASSESSMENT	\$ 66,871.00	\$ 66,872.00	\$ 79,603.35	\$ 61,535.54	

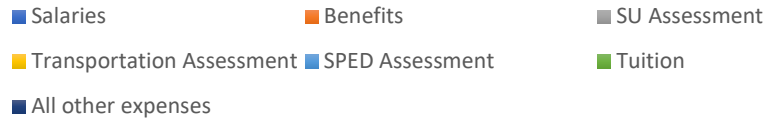
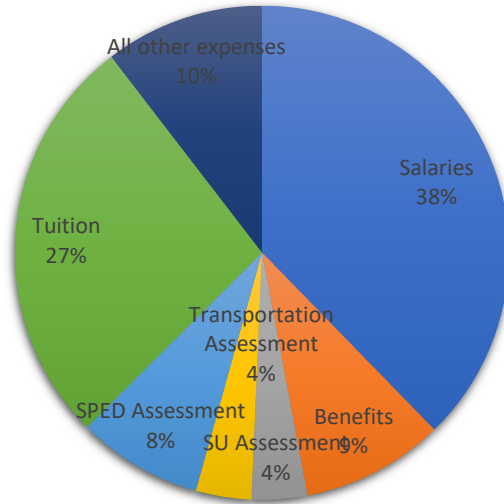
FIRST BRANCH UNIFIED DISTRICT
FY20-21 REVISED BUDGET

Function & Object Description	FY19 Approved Budget	FY 19 Actual Budget	FY20 Approved	FY21 Revised	Difference
2410 OFFICE OF THE PRINCIPAL	\$ 384,517.00	\$ 412,510.98	\$ 391,312.11	\$ 521,020.50	33.15%
104 ADMIN SALARY	\$ 189,087.00	\$ 188,005.53	\$ 188,778.93	\$ 197,557.00	
106 CLERICAL SALARY	\$ 74,325.00	\$ 82,564.10	\$ 76,548.70	\$ 72,961.00	
210 HEALTH INSURANCE	\$ 34,201.00	\$ 24,012.88	\$ 36,492.91	\$ 70,972.00	
211 HRA	\$ -	\$ -	\$ -	\$ 8,600.00	
220 FICA	\$ 20,151.00	\$ 19,822.67	\$ 20,297.57	\$ 20,694.00	
230 Retirement	\$ -	\$ -	\$ 3,800.00	\$ 3,800.00	
232 VSTRS OPEB	\$ -	\$ 1,275.00	\$ -	\$ -	
234 RETIREMENT-VMERS	\$ 2,500.00	\$ 1,558.27	\$ 2,550.00	\$ 2,550.00	
260 UNEMPLOYMENT	\$ -	\$ -	\$ 42.00	\$ 844.00	
270 WORKERS COMPENSATION	\$ 2,239.00	\$ -	\$ 2,240.00	\$ 2,220.00	
280 DENTAL INS	\$ 713.00	\$ 818.45	\$ 662.00	\$ 844.00	
291 LIFE	\$ 200.00	\$ -	\$ 572.00	\$ 466.00	
293 LTD	\$ -	\$ -	\$ 150.00	\$ 338.00	
330 INSERVICES & TRAINING	\$ 3,000.00	\$ 7,400.84	\$ 3,000.00	\$ 3,175.00	
340 OTHER PROFESSIONAL SERVICES	\$ 1,250.00	\$ 23,172.28	\$ 1,677.00	\$ 75,899.50	
443 RENTALS OF COMPUTER & TECHNOLOGY	\$ 13,501.00	\$ 3,098.78	\$ 13,501.00	\$ 14,000.00	
531 TELEPHONE SERVICES	\$ 10,000.00	\$ 23,841.18	\$ 10,000.00	\$ 11,700.00	
533 POSTAGE	\$ 2,750.00	\$ 1,981.50	\$ 3,000.00	\$ 4,000.00	
550 PRINTING & BINDING	\$ 10,000.00	\$ 1,040.84	\$ 10,000.00	\$ 10,800.00	
565 TUITION POST-SECONDARY SCHOOLS	\$ 3,250.00	\$ 3,873.70	\$ 3,000.00	\$ 3,500.00	
580 TRAVEL	\$ 2,600.00	\$ 5,316.54	\$ 3,000.00	\$ 3,100.00	
610 SUPPLIES GENERAL	\$ 8,500.00	\$ 11,764.18	\$ 8,000.00	\$ 6,200.00	
640 BOOKS & PERIODICALS	\$ -	\$ -	\$ -	\$ 1,400.00	
650 SUPPLIES TECHNOLOGY	\$ -	\$ -	\$ -	\$ 200.00	
730 EQUIPMENT	\$ 1,146.00	\$ 339.78	\$ -	\$ 400.00	
739 EQUIPMENT-OTHER	\$ 1,354.00	\$ -	\$ -	\$ -	
810 DUES & FEES	\$ 3,750.00	\$ 12,624.46	\$ 4,000.00	\$ 4,800.00	
2490 TECHNOLOGY SUPPORT	\$ 84,941.00	\$ 48,687.89	\$ 92,973.00	\$ 78,193.80	-15.90%
101 TEACHER SALARY	\$ 40,000.00	\$ 2,794.60	\$ 40,000.00	\$ 1,000.00	
107 SUMMER SALARY	\$ -	\$ -	\$ -	\$ 26,858.00	
210 HEALTH INSURANCE	\$ -	\$ 2,152.20	\$ 1,276.00	\$ 16,680.00	
220 FICA	\$ 3,061.00	\$ 213.79	\$ 3,061.00	\$ 1,974.00	
234 RETIREMENT-VMERS	\$ -	\$ -	\$ -	\$ -	
270 WORKERS COMPENSATION	\$ 380.00	\$ -	\$ 380.00	\$ -	
280 DENTAL INS	\$ -	\$ 60.36	\$ -	\$ 282.00	
291 LIFE	\$ -	\$ 168.03	\$ -	\$ 46.80	
293 LTD	\$ -	\$ -	\$ 200.00	\$ -	
320 CONTRACTED INSTRUCTIONAL SERVICES	\$ -	\$ 775.00	\$ -	\$ -	
350 TECHNICAL SERVICES	\$ -	\$ 1,517.93	\$ -	\$ -	
432 REPAIRS & MAINTENANCE TECHNOLOGY	\$ 1,000.00	\$ 355.86	\$ 958.00	\$ 958.00	
580 TRAVEL	\$ -	\$ -	\$ -	\$ 250.00	
610 SUPPLIES GENERAL	\$ 3,500.00	\$ 4,667.24	\$ 3,500.00	\$ 3,500.00	
640 BOOKS & PERIODICALS	\$ -	\$ 161.75	\$ -	\$ -	
650 SUPPLIES TECHNOLOGY	\$ 20,042.00	\$ 5,204.38	\$ 26,640.00	\$ 600.00	
734 TECHNOLOGY HARDWARE	\$ -	\$ -	\$ -	\$ 12,025.00	
735 TEC	\$ -	\$ -	\$ -	\$ 12,046.00	
735 TECH SOFTWARE	\$ -	\$ -	\$ -	\$ 1,974.00	
739 EQUIPMENT-OTHER	\$ 16,958.00	\$ 30,616.75	\$ 16,958.00	\$ -	
2510 FISCAL SERVICES	\$ 143,744.00	\$ 189,568.41	\$ 164,492.00	\$ 154,732.92	-5.93%
593 SU-ASSESSMENT	\$ 103,744.00	\$ 148,954.30	\$ 124,492.00	\$ 114,732.92	
835 INTEREST ON SHORT TERM DEBT	\$ 40,000.00	\$ 40,614.11	\$ 40,000.00	\$ 40,000.00	

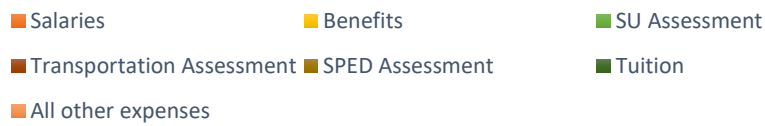
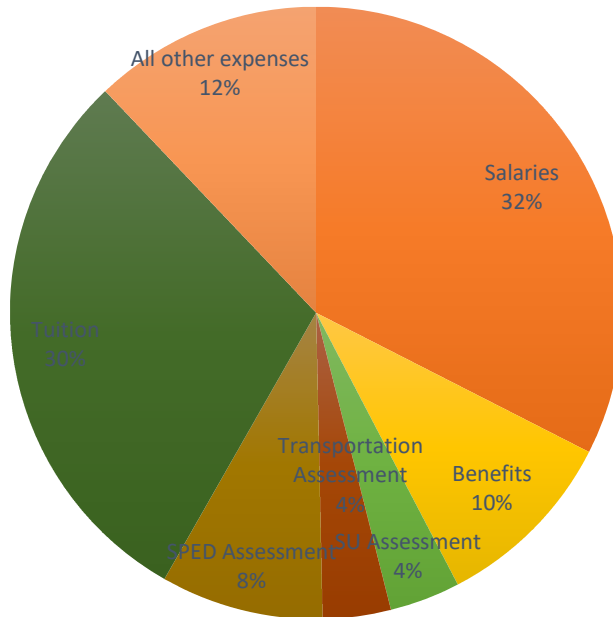
FIRST BRANCH UNIFIED DISTRICT
FY20-21 REVISED BUDGET

Function & Object Description	FY19 Approved Budget	FY 19 Actual Budget	FY20 Approved	FY21 Revised	Difference
2570 PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	
310 HRA ADMINISTRATION SERVICES	\$ -	\$ -	\$ -	\$ -	
593 SU-ASSESSMENT	\$ -	\$ -	\$ -	\$ -	
2580 ADMINISTRATIVE TECHNOLOGY	\$ 21,064.00	\$ 48,951.08	\$ 25,276.00	\$ 29,391.00	16.28%
593 SU-ASSESSMENT	\$ 21,064.00	\$ 48,951.08	\$ 25,276.00	\$ 29,391.00	
2590 OTHER CENTRAL SUPPORT	\$ 10,866.00	\$ 10,864.00	\$ 13,040.00	\$ 12,876.79	-1.25%
593 SU-ASSESSMENT	\$ 10,866.00	\$ 10,864.00	\$ 13,040.00	\$ 12,876.79	
2610 OPERATION OF BUILDING	\$ 625,432.00	\$ 465,657.69	\$ 528,827.51	\$ 542,141.00	2.52%
103 SALARY SUB	\$ 1,000.00	\$ 1,782.88	\$ 11,200.00	\$ 10,000.00	
105 SUPERVISOR SALARY	\$ 54,948.00	\$ 76,212.26	\$ 56,604.00	\$ 56,906.00	
108 SALARY- GENERAL	\$ 148,789.00	\$ 97,720.85	\$ 126,174.00	\$ 119,881.00	
130 OVERTIME SALARY	\$ -	\$ -	\$ -	\$ 4,000.00	
210 HEALTH INSURANCE	\$ 28,704.00	\$ 21,349.55	\$ 32,798.00	\$ 38,959.00	
211 HRA	\$ -	\$ -	\$ -	\$ 4,350.00	
220 FICA	\$ 17,688.00	\$ 13,109.90	\$ 14,839.00	\$ 13,524.00	
234 RETIREMENT-VMERS	\$ 1,648.00	\$ 1,566.49	\$ 1,681.00	\$ 1,681.00	
260 UNEMPLOYMENT	\$ 6,970.00	\$ -	\$ 5,935.51	\$ 728.00	
270 WORKERS COMPENSATION	\$ 4,306.00	\$ 195.27	\$ 918.00	\$ 1,400.00	
280 DENTAL INS	\$ 1,178.00	\$ 718.20	\$ 1,515.00	\$ 2,321.00	
291 LIFE	\$ -	\$ -	\$ 86.00	\$ 292.00	
293 LTD	\$ -	\$ -	\$ 77.00	\$ -	
421 WASTE REMOVAL	\$ 12,500.00	\$ 8,870.96	\$ 11,800.00	\$ 14,500.00	
422 SNOW REMOVAL	\$ 7,000.00	\$ 6,880.11	\$ 8,000.00	\$ 8,500.00	
431 REPAIRS & MAINTENANCE NON-TECHNOLOGY	\$ 161,500.00	\$ 77,854.34	\$ 64,000.00	\$ 78,000.00	
520 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$ 17,701.00	\$ 16,798.00	\$ 18,700.00	\$ 25,099.00	
610 SUPPLIES GENERAL	\$ 29,000.00	\$ 26,514.00	\$ 30,000.00	\$ 31,000.00	
622 ENERGY ELECTRICITY	\$ 60,000.00	\$ 52,299.99	\$ 65,000.00	\$ 63,000.00	
624 ENERGY FUEL OIL	\$ 69,000.00	\$ 45,473.79	\$ 72,000.00	\$ 59,000.00	
730 EQUIPMENT	\$ 3,000.00	\$ 2,073.41	\$ 4,000.00	\$ 4,000.00	
733 FURNITURE & FIXTURES	\$ 500.00	\$ 6,304.21	\$ 3,500.00	\$ 4,000.00	
810 DUES & FEES	\$ -	\$ 9,933.48	\$ -	\$ 1,000.00	
2620 MAINTENANCE OF BUILDING	\$ -	\$ 24,110.21	\$ -	\$ -	
431 REPAIRS & MAINTENANCE NON-TECHNOLOGY	\$ -	\$ 24,110.21	\$ -	\$ -	
2630 GROUNDS	\$ 2,000.00	\$ 12,192.00	\$ 6,000.00	\$ 6,000.00	0.00%
431 REPAIRS & MAINTENANCE NON-TECHNOLOGY	\$ 2,000.00	\$ 12,192.00	\$ 6,000.00	\$ 6,000.00	
2711 TRANSPORTATION-RESIDENT	\$ 237,125.00	\$ 190,408.50	\$ 244,239.00	\$ 251,566.00	3.00%
593 SU-ASSESSMENT	\$ 237,125.00	\$ 190,408.50	\$ 244,239.00	\$ 251,566.00	
2713 RESIDENT TECH TRANSPORTATION	\$ -	\$ 51,014.69	\$ -	\$ -	
519 STUDENT TRANSPORTATION PURCHASED FROM OTHER SOURCE	\$ -	\$ 51,014.69	\$ -	\$ -	
2715 TRANSPORTION-FIELD TRIPS	\$ 16,000.00	\$ 13,304.56	\$ 9,000.00	\$ 11,770.00	30.78%
519 STUDENT TRANSPORTATION PURCHASED FROM OTHER SOURCE	\$ 16,000.00	\$ 13,304.56	\$ 9,000.00	\$ 11,770.00	
2716 CO-CURR TRANSPORTATION	\$ 7,000.00	\$ 5,391.44	\$ 7,500.00	\$ 10,000.00	33.33%
519 STUDENT TRANSPORTATION PURCHASED FROM OTHER SOURCE	\$ 7,000.00	\$ 5,391.44	\$ 7,500.00	\$ 10,000.00	
2790 OTHER TRANSPORTATION (504)	\$ 3,000.00	\$ 21,444.97	\$ 3,000.00	\$ 2,875.00	-4.17%
519 STUDENT TRANSPORTATION PURCHASED FROM OTHER SOURCE	\$ 3,000.00	\$ 21,444.97	\$ 3,000.00	\$ 2,875.00	
3100 FOOD SERVICES	\$ 50,000.00	\$ 50,000.00	\$ 43,325.00	\$ 50,000.00	15.41%
912 TRANSFER TO FOOD SERVICE	\$ 50,000.00	\$ 50,000.00	\$ 43,325.00	\$ 50,000.00	
5020 DEBT SERVICE-LONG TERM	\$ -	\$ -	\$ -	\$ -	
831 REDEMPTION OF PRINCIPAL	\$ -	\$ -	\$ -	\$ -	
832 INTEREST ON LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 6,637,796.00	\$ 6,523,184.56	\$ 6,707,457.19	\$ 6,975,671.78	4.00%
				\$ 268,214.59	

FBUD FY20 Expenditures



FBUD FY21 Revised Budget



FIRST BRANCH UNIFIED DISTRICT
FY 20-21 REVISED BUDGET

Description	FIRST BRANCH BUDGET 2019	FIRST BRANCH ACTUAL 2019	FIRST BRANCH BUDGET 2020	FIRST BRANCH REVISED BUDGET 2021
BAL. CARRYOVER FROM PRIOR YRS	\$ 181,597	\$ 181,597	\$ -	\$ 70,000
<u>REVENUES FROM LOCAL SOURCES</u>				
Interest	\$ 35,000	\$ 30,011	\$ 35,000	\$ 30,000
Tuition	\$ -	\$ -		
TuitionPK	\$ -	\$ -		
Miscellaneous	\$ 2,000	\$ 55,782	\$ 2,000	\$ 2,125
Rentals	\$ -	\$ -	\$ -	\$ -
Bond Bank Savings Return	\$ 4,962	\$ 4,962	\$ 5,583	\$ 1,959
Donations	\$ 5,000	\$ 3,609	\$ 5,000	\$ 3,500
Tuition Reserve Fund	\$ -	\$ -	\$ -	\$ 40,000
Total Local Source Revenues	\$ 46,962	\$ 94,364	\$ 47,583	\$ 77,584
<u>REV. FROM STATE/FED. SOURCES</u>				
Education Spending Revenue (ACT 68)	\$ 5,861,222	\$ 5,856,755	\$ 6,045,845	\$ 6,330,842
ACT 60 Related Transportation	\$ 65,000	\$ 102,672	\$ 108,019	\$ 109,078
Small School Grant	\$ 232,235	\$ 232,235	\$ 232,235	\$ 232,235
Trustee of Public Funds	\$ -	\$ -	\$ -	\$ -
Vocational Transportation	\$ 29,000	\$ -	\$ -	\$ -
Adult Learning	\$ -	\$ -	\$ -	\$ -
Driver Ed Reimbursement	\$ -	\$ -	\$ -	\$ -
Medicaid Reimbursement (IEP & EPSDT)	\$ 50,000	\$ -	\$ 50,000	\$ -
Total Rev. From State/Fed. Sources	\$ 6,237,457	\$ 6,191,662	\$ 6,436,099	\$ 6,672,154
<u>OTHER GRANTS</u>				
School Wide CFP/previously Title I/other	\$ 63,000	\$ 68,672	\$ 130,798	\$ 60,000
ADAP Subgrant from SU	\$ -	\$ -	\$ -	\$ -
Exp PK Subgrant from SU	\$ -	\$ -	\$ -	\$ -
Total Other Grants	\$ 63,000	\$ 68,672	\$ 130,798	\$ 60,000
Vocational Education Ed Spending Tech Ctr from State to the Tech Ctr	\$ 108,780	\$ 111,714	\$ 92,977	\$ 95,933
Grand Total All Revenues	\$ 6,637,796	\$ 6,648,009	\$ 6,707,457	\$ 6,975,672

	FY19 BUDGET	FY19 ACTUAL	FY20	REVISED FY21
Expenditures	\$ 6,637,796	\$ 6,523,185	\$ 6,707,457	\$ 6,975,672
Less local revenue	\$ (667,794)	\$ (679,540)	\$ (568,635)	\$ (548,897)
Education Spending	\$ 5,970,002	\$ 5,843,645	\$ 6,138,822	\$ 6,426,775
Equalized Pupils	368.29	368.29	354.49	352.67
Per Pupil Spending	\$ 16,210.06	\$ 15,866.97	\$ 17,317.34	\$ 18,223.20

WHITE RIVER VALLEY SUPERVISORY UNION
EXPENDITURE BUDGET
2020-2021

FUNCTION DESCRIPTION	OBJECT DESCRIPTION	FY17-18	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21	DIFFERENCE	% CHANGE
		Budget	Actual	Budget	Actual	Budget	Budget		
2100 MUSIC PROGRAM	110 SALARIES	\$1,500	\$0	\$0	\$0	\$3,000	\$0	-\$3,000	
	220 FICA	\$115	\$0	\$0	\$0	\$230	\$0	-\$230	
	330 CONTRACTED SERV	\$1,000	\$0	\$0	\$0	\$1,000	\$0	-\$1,000	
	610 SUPPLIES GENERAL	\$2,385	\$0	\$0	\$0	\$770	\$0	-\$770	
2100 MUSIC PROGRAM Total		\$5,000	\$0	\$0	\$0	\$5,000	\$0	-\$5,000	-100.00%
2200 CURRICULUM	110 SALARIES	\$140,280	\$97,854	\$128,000	\$111,038	\$209,005	\$96,071	-\$112,934	
	210 HEALTH INS	\$22,362	\$6,397	\$9,724	\$4,870	\$7,099	\$11,924	\$4,825	
	211 HRA				\$0	\$0	\$2,569	\$2,569	
	220 FICA	\$10,731	\$7,316	\$9,792	\$8,370	\$13,593	\$7,350	-\$6,243	
	230 LIFE INSURANCE	\$310	\$678	\$310	\$370	\$524	\$524	\$0	
	240 RETIREMENT CONTRIBUTION	\$0	\$0	\$0	\$42	\$0	\$50	\$50	
	250 WORKERS COMP	\$3,263	\$3,424	\$3,718	\$9,196	\$5,902	\$5,523	-\$379	
	260 UNEMPLOYMENT				\$0	\$0	\$41	\$41	
	290 DENTAL INS	\$444	\$268	\$600	-\$325	\$770	\$462	-\$308	
	330 CONTRACTED SERV	\$0	\$0	\$0	\$0	\$35,000	\$10,000	-\$25,000	
	339 PROF DEV SUPPORT TRANS	\$0	\$0	\$0	\$0	\$20,000	\$0	-\$20,000	
	580 TRAVEL	\$3,000	\$1,674	\$2,500	\$4,171	\$7,500	\$2,500	-\$5,000	
	610 SUPPLIES GENERAL	\$1,500	\$1,627	\$1,250	\$2,328	\$24,750	\$1,500	-\$23,250	
	640 BOOKS & PERIODICALS	\$500	\$59	\$400	\$26	\$28,900	\$500	-\$28,400	
670 SOFTWARE	\$0	\$594	\$0	\$1,199	\$0	\$0	\$0		
810 DUES & FEES	\$600	\$806	\$600	\$633	\$4,850	\$4,500	-\$350		
2200 CURRICULUM Total		\$182,990	\$120,697	\$156,894	\$141,918	\$357,893	\$143,514	-\$214,379	-59.90%
2201 TECHNOLOGY	110 SALARIES	\$76,875	\$76,875	\$80,000	\$80,000	\$87,400	\$104,266	\$16,866	
	210 HEALTH INS	\$7,855	\$8,806	\$5,531	\$4,367	\$6,349	\$7,238	\$889	
	211 HRA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	220 FICA	\$5,881	\$5,783	\$6,120	\$5,900	\$6,686	\$6,887	\$201	
	230 LIFE INSURANCE	\$30	\$289	\$30	\$24	\$34	\$34	\$0	
	240 RETIREMENT CONTRIBUTION	\$4,228	\$4,338	\$4,400	\$4,485	\$4,530	\$4,757	\$227	
	250 WORKERS COMP	\$0	\$0	\$600	\$0	\$448	\$896	\$448	
	270 PROF DEV	\$1,500	\$1,783	\$900	\$714	\$2,876	\$2,876	\$0	
	290 DENTAL INS	\$444	\$479	\$444	\$229	\$444	\$444	\$0	
	330 CONTRACTED SERV	\$7,500	\$1,419	\$5,000	\$6,211	\$3,000	\$4,100	\$1,100	
	580 TRAVEL	\$1,000	\$3,756	\$1,250	\$3,179	\$3,500	\$3,500	\$0	
	610 SUPPLIES GENERAL	\$0	\$529	\$500	\$2,439	\$3,000	\$4,500	\$1,500	
	730 EQUIPMENT	\$500	\$459	\$2,500	\$0	\$0	\$6,000	\$6,000	
2201 TECHNOLOGY Total		\$105,813	\$104,517	\$107,275	\$107,546	\$118,268	\$145,498	\$27,230	23.02%
2219 IMPROVEMENT OF INSTR	110 SALARIES	\$41,777	\$33,443	\$45,000		\$89,000	\$98,213	\$9,213	
	210 HEALTH INS	\$14,908	\$11,920	\$18,216	\$0	\$11,924	\$17,402	\$5,478	
	220 FICA	\$3,196	\$2,328	\$3,998	\$0	\$6,809	\$7,513	\$704	
	230 LIFE INSURANCE	\$0	\$0	\$0	\$0	\$0	\$295	\$295	

WHITE RIVER VALLEY SUPERVISORY UNION
EXPENDITURE BUDGET
2020-2021

FUNCTION DESCRIPTION	OBJECT DESCRIPTION	FY17-18 Budget	FY17-18 Actual	FY18-19 Budget	FY18-19 Actual	FY19-20 Budget	FY20-21 Budget	DIFFERENCE	% CHANGE
2219 IMPROVEMENT OF INSTR	240 RETIREMENT CONTRIBUTION	\$0	\$0	\$0	\$0	\$0	\$19,152	\$19,152	
	250 WORKERS COMP	\$376	\$0	\$400	\$0	\$378	\$534	\$156	
	270 PROF DEV	\$1,500	\$375	\$1,000	\$0	\$0	\$3,000	\$3,000	
	290 DENTAL INS	\$444	\$262	\$355	\$0	\$444	\$699	\$255	
	330 CONTRACTED SERV	\$1,000	\$126	\$1,000	\$0	\$1,000	\$1,000	\$0	
	580 TRAVEL	\$1,500	\$2,579	\$2,500	\$0	\$2,500	\$2,500	\$0	
	610 SUPPLIES GENERAL	\$1,000	\$188	\$1,000	\$0	\$1,000	\$1,000	\$0	
	640 BOOKS & PERIODICALS	\$400	\$0	\$200	\$0	\$200	\$200	\$0	
	810 DUES & FEES	\$500	\$0	\$500	\$0	\$500	\$500	\$0	
2219 IMPROVEMENT OF INSTRUC Total		\$66,601	\$51,221	\$74,169	\$0	\$113,755	\$152,008	\$38,253	33.63%
2313 TREASURER	112 TREASURER SALARY	\$1,000	\$0	\$1,200	\$900	\$1,200	\$1,236	\$36	
	220 FICA	\$0	\$0	\$0	\$0	\$91	\$94	\$3	
2313 TREASURER Total		\$1,000	\$0	\$1,200	\$900	\$1,291	\$1,330	\$39	3.00%
2321 SUPERINTENDENT	110 SALARIES	\$121,729	\$122,641	\$122,979	\$165,993	\$126,668	\$130,468	\$3,800	
	111 SUPPORT SALARIES	\$92,220	\$66,389	\$94,720	\$28,519	\$49,514	\$53,999	\$4,485	
	210 HEALTH INS	\$42,035	\$27,878	\$31,237	\$16,272	\$29,511	\$33,643	\$4,132	
	220 FICA	\$16,367	\$13,856	\$16,501	\$13,838	\$13,320	\$13,720	\$400	
	230 LIFE INSURANCE	\$340	\$769	\$340	\$431	\$340	\$340	\$0	
	240 RETIREMENT CONTRIBUTION	\$4,962	\$3,651	\$6,764	\$3,564	\$2,525	\$2,651	\$126	
	250 WORKERS COMP	\$1,926	\$1,926	\$834	\$7,360	\$381	\$763	\$381	
	270 PROF DEV	\$6,500	\$3,582	\$4,000	\$5,004	\$4,000	\$4,000	\$0	
	290 DENTAL INS	\$1,332	\$1,352	\$1,455	\$701	\$888	\$888	\$0	
	330 CONTRACTED SERV	\$1,500	\$3,452	\$11,500	\$0	\$5,000	\$5,000	\$0	
	360 LEGAL FEES	\$15,000	\$57,526	\$20,000	\$31,787	\$20,000	\$20,000	\$0	
	430 REPAIRS & MAINTENANCE SERVICES	\$1,000	\$0	\$500	\$0	\$500	\$500	\$0	
	580 TRAVEL	\$5,000	\$5,424	\$5,000	\$4,996	\$5,500	\$5,500	\$0	
	610 SUPPLIES GENERAL	\$4,000	\$5,534	\$4,000	\$4,205	\$5,000	\$4,500	-\$500	
	640 BOOKS & PERIODICALS	\$500	\$1,144	\$400	\$525	\$400	\$200	-\$200	
	730 EQUIPMENT	\$1,500	\$641	\$1,000	\$0	\$0	\$0	\$0	
	810 DUES & FEES	\$7,000	\$12,659	\$15,000	\$15,146	\$11,500	\$12,000	\$500	
890 FINGERPRINTING EXP	\$7,000	\$4,081	\$6,000	\$3,849	\$6,000	\$4,000	-\$2,000		
2321 SUPERINTENDENT Total		\$329,911	\$332,506	\$342,230	\$302,189	\$281,048	\$292,172	\$11,124	3.96%
2400 GRANT ADMIN	110 SALARIES	\$53,871	\$53,871	\$55,217	\$15,118	\$56,874	\$48,367	-\$8,507	
	210 HEALTH INS	\$1,600	\$1,347	\$1,600	\$761	\$1,600	\$1,710	\$110	
	220 FICA	\$4,121	\$4,217	\$4,224	\$1,211	\$4,351	\$3,700	-\$651	
	230 LIFE INSURANCE	\$280	\$133	\$280	\$12	\$280	\$560	\$280	
	250 WORKERS COMP	\$485	\$520	\$424	\$0	\$443	\$280	-\$163	
	270 PROF DEV	\$1,000	\$160	\$1,000	\$197	\$1,000	\$2,000	\$1,000	
	290 DENTAL INS	\$355	\$459	\$355	\$389	\$444	\$430	-\$14	
	300 AUDIT	\$3,000	\$0	\$3,000	\$0	\$0	\$0	\$0	

WHITE RIVER VALLEY SUPERVISORY UNION
EXPENDITURE BUDGET
2020-2021

FUNCTION DESCRIPTION	OBJECT DESCRIPTION	FY17-18	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21	DIFFERENCE	% CHANGE
		Budget	Actual	Budget	Actual	Budget	Budget		
2400 GRANT ADMIN	533 POSTAGE	\$0	\$25	\$0	\$0	\$0	\$0	\$0	
	580 TRAVEL	\$800	\$4	\$800	\$0	\$800	\$1,600	\$800	
	610 SUPPLIES GENERAL	\$500	\$566	\$500	\$2,067	\$650	\$4,000	\$3,350	
	640 BOOKS & PERIODICALS	\$500	\$0	\$250	\$0	\$250	\$500	\$250	
	670 SOFTWARE	\$100	\$0	\$150	\$0	\$0	\$200	\$200	
	800 OTHER EXPENDITURES	\$0	\$290	\$0	\$0	\$0	\$400	\$400	
	911 GENERAL FUND TRANSFER	\$0	\$4,178	\$0	\$0	\$0	\$0	\$0	
2400 GRANT ADMIN Total		\$66,612	\$65,770	\$67,800	\$19,756	\$66,692	\$63,746	-\$2,946	-4.42%
2410 PRE K CORD	110 SALARIES	\$10,000	\$0	\$10,914	\$0	\$22,677	\$39,169	\$16,492	
	220 FICA	\$765	\$0	\$835	\$0	\$1,935	\$3,746	\$1,811	
	270 PROF DEV			\$0	\$0	\$0	\$2,000	\$2,000	
	330 CONTRACTED SERV	\$0	\$0	\$9,676	\$7,971	\$11,000	\$12,000	\$1,000	
	580 TRAVEL	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$0	
2410 PRE K CORD Total		\$10,765	\$0	\$21,425	\$7,971	\$37,112	\$58,415	\$21,303	57.40%
2525 FISCAL	110 SALARIES	\$156,997	\$102,309	\$90,000	\$79,919	\$232,212	\$97,850	-\$134,362	
	111 SUPPORT SALARIES	\$99,284	\$167,416	\$187,572	\$174,969	\$102,700	\$293,817	\$191,117	
	210 HEALTH INS	\$55,961	\$52,503	\$46,048	\$52,266	\$78,791	\$75,969	-\$2,822	
	211 HRA	\$0	\$0	\$0	\$0	\$0	\$15,600	\$14,600	
	220 FICA	\$19,605	\$19,679	\$20,852	\$18,493	\$25,621	\$29,963	\$4,342	
	230 LIFE INSURANCE	\$370	\$839	\$400	\$559	\$1,574	\$1,574	\$0	
	240 RETIREMENT CONTRIBUTION	\$15,820	\$13,206	\$14,991	\$13,418	\$14,991	\$15,741	\$750	
	250 WORKERS COMP	\$2,307	\$1,504	\$2,000	\$0	\$1,805	\$3,609	\$1,805	
	270 PROF DEV	\$2,000	\$815	\$2,000	\$2,193	\$2,000	\$2,000	\$0	
	290 DENTAL INS	\$1,721	\$1,707	\$2,132	\$1,036	\$2,509	\$2,509	\$0	
	330 CONTRACTED SERV	\$0	\$11,938	\$15,254	\$86,063	\$13,254	\$13,254	\$0	
	341 AUDIT	\$0	\$0	\$0	\$12,784	\$0	\$0	\$0	
	430 REPAIRS & MAINTENANCE SERVICES	\$16,000	\$28,825	\$500	\$12,682	\$500	\$500	\$0	
	580 TRAVEL	\$6,000	\$4,778	\$4,500	\$2,815	\$4,600	\$4,600	\$0	
	610 SUPPLIES GENERAL	\$5,000	\$7,199	\$5,000	\$6,160	\$7,000	\$5,000	-\$2,000	
	670 SOFTWARE	\$0	\$0	\$0	\$31,677	\$0	\$5,000	\$5,000	
730 EQUIPMENT	\$2,500	\$1,659	\$3,074	\$0	\$0	\$0	\$0		
810 DUES & FEES	\$1,000	\$933	\$600	\$6,547	\$600	\$1,000	\$400		
2525 FISCAL Total		\$384,565	\$415,309	\$394,923	\$501,582	\$488,156	\$567,985	\$78,830	16.15%
2526 FISCAL AUDIT	341 AUDIT	\$7,300	\$10,300	\$10,300	\$33,608	\$47,694	\$50,000	\$2,306	
2526 FISCAL AUDIT Total		\$7,300	\$10,300	\$10,300	\$33,608	\$47,694	\$50,000	\$2,306	4.83%
2600 CENTRAL OFFICE	110 SALARIES	\$0	\$0	\$0	\$11,457	\$0	\$0	\$0	
	211 HRA	\$0	\$0	\$0	\$115,795	\$0	\$110,000	\$110,000	
	220 FICA	\$0	\$0	\$0	\$176	\$0	\$0	\$0	
	260 UNEMPLOYMENT	\$4,500	\$0	\$4,000	\$2,056	\$4,000	\$4,000	\$0	
	293 LTD	\$0	\$0	\$9,000	\$1,962	\$4,000	\$4,000	\$0	

WHITE RIVER VALLEY SUPERVISORY UNION
EXPENDITURE BUDGET
2020-2021

FUNCTION DESCRIPTION	OBJECT DESCRIPTION	FY17-18	FY17-18	FY18-19	FY18-19	FY19-20	FY20-21	DIFFERENCE	% CHANGE
		Budget	Actual	Budget	Actual	Budget	Budget		
2600 CENTRAL OFFICE	294 HRA OOP COSTS	\$0	\$0	\$8,128	\$4,978	\$8,372	\$10,000	\$1,628	
	295 HRA ADMIN	\$0	\$0	\$3,503	\$13,904	\$3,503	\$5,000	\$1,497	
	330 CONTRACTED SERV	\$5,500	\$7,019	\$5,000	\$2,296	\$5,000	\$5,000	\$0	
	331 SECT 125 ADMIN	\$2,500	\$1,121	\$0	\$874	\$0	\$1,000	\$1,000	
	421 WASTE REMOVAL	\$2,200	\$1,211	\$1,500	\$713	\$1,500	\$1,500	\$0	
	430 REPAIRS & MAINTENANCE SERVICES	\$3,000	\$2,026	\$2,000	\$11	\$2,000	\$2,000	\$0	
	441 MAINTENANCE RENTALS OF LAND &	\$55,483	\$55,608	\$56,593	\$46,432	\$58,121	\$58,121	\$0	
	520 INSURANCE OTHER THAN EMPLOYEE	\$7,200	\$7,899	\$7,500	\$10,254	\$7,875	\$11,254	\$3,379	
	530 COMMUNICATIONS	\$3,200	\$5,941	\$5,980	\$7,863	\$6,142	\$6,142	\$0	
	533 POSTAGE	\$4,000	\$5,849	\$5,000	\$4,048	\$5,135	\$5,135	\$0	
	540 ADVERTISING	\$4,000	\$3,766	\$2,000	\$1,707	\$2,000	\$2,000	\$0	
	610 SUPPLIES GENERAL	\$9,000	\$9,005	\$12,000	\$7,820	\$12,000	\$10,000	-\$2,000	
	670 SOFTWARE	\$0	\$0	\$0	\$299	\$8,500	\$5,000	-\$3,500	
730 EQUIPMENT	\$8,500	\$6,758	\$8,500	\$7,626	\$0	\$8,000	\$8,000		
2600 CENTRAL OFFICE Total		\$109,083	\$106,202	\$130,704	\$240,271	\$128,147	\$248,152	\$120,004	93.65%
2900 OTHER	100 SAL/BENE POOL	\$0	\$0	\$0	\$348	\$0	\$0	\$0	
2900 OTHER Total		\$0	\$0	\$0	\$348	\$0	\$0	\$0	N/A
Grand Total		\$1,269,640	\$1,206,522	\$1,306,920	\$1,356,090	\$1,645,055	\$1,722,819	\$76,764	4.67%

**WHITE RIVER VALLEY SUPERVISORY UNION
SPECIAL EDUCATION BUDGET
2020-2021**

	FY17-18 Budget	FY17-18 Actual	FY18-19 Budget	FY18-19 Actual	FY19-20 Revised	FY20-21 Proposed	DIFFERENCE
1200 SPECIAL EDUCATION DIRECT INSTRUCTION							
32-211-11-1200-5110-00 EEE TEACHER SALS	\$121,652.00	\$120,053.16	\$134,216.00	\$126,143.26	\$120,140.00	\$128,070.00	\$7,930.00
32-211-11-1200-5115-00 EEE SUPPORT STAFF SALS	\$18,355.00	\$8,318.50	\$12,958.00	\$0.00	\$1,802.00	\$11,000.00	\$9,198.00
32-211-11-1200-5210-00 EEE INSTR - HEALTH INS	\$29,643.00	\$28,070.05	\$20,773.00	\$19,612.02	\$23,059.00	\$33,533.00	\$10,474.00
32-211-11-1200-5220-00 EEE INSTR - EMPLOYER TAXES	\$10,710.00	\$9,565.50	\$11,259.00	\$9,438.51	\$10,284.00	\$10,956.00	\$672.00
32-211-11-1200-5230-00 EEE INSTR - LIFE INS	\$0.00	\$31.20	\$0.00	\$33.23	\$380.00	\$0.00	(\$380.00)
32-211-11-1200-5240-00 EEE INSTR - EMPLER RETIREMENT	\$6,805.00	\$0.00	\$8,163.00	\$99.69	\$9,551.00	\$0.00	(\$9,551.00)
32-211-11-1200-5250-00 EEE INSTR - WORKERS COMP	\$1,187.00	\$1,285.00	\$1,325.00	\$0.00	\$1,563.00	\$1,600.00	\$37.00
32-211-11-1200-5260-00 EEE INSTR - UNEMPLOYMENT	\$320.00	\$580.00	\$320.00	\$960.00	\$340.00	\$500.00	\$160.00
32-211-11-1200-5270-00 EEE INSTR - PROF DEV	\$4,000.00	\$532.27	\$4,000.00	\$2,791.91	\$4,000.00	\$4,000.00	\$0.00
32-211-11-1200-5290-00 EEE INSTR - DENTAL INS	\$915.00	\$1,657.36	\$915.00	\$900.33	\$888.00	\$900.00	\$12.00
32-211-11-1200-5290-01 EEE INSTR - DISABILITY INS	\$456.00	\$320.72	\$400.00	\$28.44	\$0.00	\$0.00	\$0.00
32-211-11-1200-5330-00 EEE - CONTRACTED SERVICES	\$10,021.00	\$0.00	\$10,100.00	\$5,900.00	\$12,200.00	\$12,000.00	(\$200.00)
32-211-11-1200-5560-00 EEE - TUITION	\$0.00	\$0.00	\$3,300.00	\$72.00	\$3,000.00	\$3,000.00	\$0.00
32-211-11-1200-5580-00 EEE INSTR - TRAVEL	\$3,169.00	\$2,588.02	\$3,000.00	\$2,346.48	\$3,300.00	\$3,300.00	\$0.00
32-211-11-1200-5610-00 EEE - SUPPLIES	\$3,000.00	\$802.51	\$1,000.00	\$857.93	\$1,200.00	\$1,200.00	\$0.00
32-211-11-1200-5730-00 EEE - EQUIPMENT	\$2,000.00	\$0.00	\$500.00	\$583.70	\$5,000.00	\$1,500.00	(\$3,500.00)
32-211-11-1200-5810-00 EEE-DIRECT INSTR.-DUES&FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
TOTAL 1200 SPECIAL EDUCATION DIRECT INSTRUCTION	\$212,233.00	\$173,804.29	\$212,229.00	\$169,767.50	\$197,707.00	\$212,559.00	\$14,852.00
32-211-11-1210-5110-00 IDEA B PK - TEACHER SALS	\$0.00	\$0.00	\$8,228.64	\$8,228.74	\$0.00	\$0.00	\$0.00
32-211-11-1210-5210-00 IDEA B PK - HEALTH INS	\$0.00	\$0.00	\$1,294.55	\$1,186.68	\$0.00	\$0.00	\$0.00
32-211-11-1210-5220-00 IDEA B PK - EMPLOYER TAXES	\$0.00	\$0.00	\$629.49	\$629.46	\$0.00	\$0.00	\$0.00
32-211-11-1210-5230-00 IDEA B PK - LIFE INS	\$0.00	\$0.00	\$37.89	\$0.00	\$0.00	\$0.00	\$0.00
32-211-11-1210-5240-01 IDEA B PK - VSTR CONTR FED FUNDED SALS	\$0.00	\$0.00	\$1,296.01	\$897.23	\$0.00	\$0.00	\$0.00
32-211-11-1210-5250-00 IDEA B PK - WORKERS COMP	\$0.00	\$0.00	\$22.79	\$299.08	\$0.00	\$0.00	\$0.00
32-211-11-1210-5290-00 IDEA B PK - DENTAL INS	\$0.00	\$0.00	\$57.60	\$0.00	\$0.00	\$0.00	\$0.00
32-211-11-1210-5290-01 IDEA B PK - DISABILITY INS	\$0.00	\$0.00	\$35.83	\$0.00	\$0.00	\$0.00	\$0.00
32-211-11-1210-5610-00 IDEA B PRE-K - SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$12,500.00	\$12,500.00	\$0.00
TOTAL 1210 IDEA B PK	\$0.00	\$0.00	\$11,602.80	\$11,241.19	\$12,500.00	\$12,500.00	\$0.00
32-211-11-1211-5110-00 IDEA B PK BASIC - SALARIES	\$10,204.00	\$9,082.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32-211-11-1211-5210-00 IDEA B PK BASIC - HEALTH INS	\$1,515.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32-211-11-1211-5220-00 IDEA B PK BASIC - EMPLOYER TAXES	\$781.00	\$694.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32-211-11-1211-5240-01 IDEA B PK BASIC - VSTR RETIR CONTR	\$1,358.00	\$170.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL 1211 IDEA B PK BASIC	\$13,858.00	\$9,948.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32-211-11-2150-5110-00 EEE - SLP SALS	\$42,325.00	\$0.00	\$43,383.00	\$43,383.00	\$24,511.00	\$73,809.00	\$49,298.00
32-211-11-2150-5210-00 EEE-SLP HEALTH INS PREM	\$9,459.00	\$0.00	\$2,321.00	\$2,171.93	\$0.00	\$7,586.00	\$7,586.00
32-211-11-2150-5220-00 EEE - SLP EMPLOYER TAXES	\$3,238.00	\$0.00	\$3,319.00	\$3,284.24	\$7,609.00	\$5,647.00	(\$1,962.00)
32-211-11-2150-5240-00 EEE - SLP RETIREMENT CONTR	\$0.00	\$0.00	\$7,119.00	\$1,700.88	\$0.00	\$0.00	\$0.00
32-211-11-2150-5250-00 EEE-SLP WORKERS COMP	\$0.00	\$360.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
32-211-11-2150-5290-00 EEE - SLP DENTAL INS PREM	\$0.00	\$0.00	\$119.00	\$119.00	\$0.00	\$453.00	\$453.00
32-211-11-2150-5330-00 EEE - SLP CONTR SERVICES	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
32-211-11-2150-5580-00 EEE - SLP TRAVEL	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00
TOTAL 2150 SPEECH SERVICES	\$55,522.00	\$360.00	\$56,961.00	\$51,159.05	\$32,620.00	\$88,495.00	\$55,875.00
32-211-11-2160-5110-00 EEE - OT SALARIES	\$21,200.00	\$29,305.13	\$21,836.00	\$21,836.00	\$20,294.00	\$33,364.00	\$13,070.00
32-211-11-2160-5210-00 EEE-OT HEALTH INS	\$4,740.00	\$3,048.70	\$2,292.00	\$2,292.01	\$0.00	\$0.00	\$0.00
32-211-11-2160-5220-00 EEE - OT EMPLOYER TAXES	\$1,622.00	\$2,241.91	\$1,671.00	\$1,671.00	\$3,346.00	\$2,552.00	(\$794.00)
32-211-11-2160-5240-00 EEE - OT EMPLOYER RETIREMENT BENIES	\$0.00	\$1,318.25	\$2,839.00	\$2,839.00	\$0.00	\$1,860.00	\$1,860.00
32-211-11-2160-5250-00 EEE-OT WORKERS COMP	\$0.00	\$0.00	\$199.00	\$0.00	\$0.00	\$0.00	\$0.00
32-211-11-2160-5290-00 EEE-OT DENTAL INS	\$0.00	\$0.00	\$200.00	\$200.00	\$0.00	\$435.00	\$435.00
32-211-11-2160-5330-00 EEE - OT CONTR SERVICES	\$4,000.00	\$0.00	\$4,000.00	\$2,390.00	\$5,000.00	\$4,000.00	(\$1,000.00)
32-211-11-2160-5580-00 EEE - OT TRAVEL	\$500.00	\$0.00	\$500.00	\$557.00	\$500.00	\$500.00	\$0.00
TOTAL 2160 OCCUPATIONAL THERAPIST	\$32,062.00	\$35,913.99	\$33,537.00	\$31,785.01	\$29,140.00	\$42,711.00	\$13,571.00

**WHITE RIVER VALLEY SUPERVISORY UNION
SPECIAL EDUCATION BUDGET
2020-2021**

	FY17-18 Budget	FY17-18 Actual	FY18-19 Budget	FY18-19 Actual	FY19-20 Revised	FY20-21 Proposed	DIFFERENCE
1200 SPECIAL EDUCATION DIRECT INSTRUCTION							
32-211-39-1200-5110-00 SPEC ED - TEACHER SALS	\$783,876.00	\$780,865.58	\$966,562.00	\$1,141,084.62	\$1,065,337.00	\$1,254,077.00	\$188,740.00
32-211-39-1200-5115-00 SPEC ED - SUPPORT STAFF SALS	\$1,251,947.00	\$1,272,672.86	\$1,207,768.00	\$1,280,006.34	\$1,217,657.00	\$1,066,062.00	(\$151,595.00)
32-211-39-1200-5116-00 SPEC ED - SUMMER SALS	\$35,000.00	\$17,728.47	\$35,000.00	\$29,342.09	\$36,343.00	\$38,000.00	\$1,657.00
32-211-39-1200-5120-00 SPEC ED - SUBSTITUTES	\$40,000.00	\$97,674.77	\$60,000.00	\$73,592.30	\$60,000.00	\$70,000.00	\$10,000.00
32-211-39-1200-5210-00 SPEC ED - HEALTH INS	\$664,108.00	\$460,085.18	\$426,077.00	\$423,284.21	\$438,316.00	\$460,000.00	\$21,684.00
32-211-39-1200-5220-00 SPEC ED - EMPLOYER TAXES	\$161,478.00	\$162,910.54	\$173,604.00	\$188,504.16	\$171,439.00	\$190,000.00	\$18,561.00
32-211-39-1200-5230-00 SPEC ED - LIFE INS	\$1,680.00	(\$294.26)	\$1,900.00	(\$689.38)	\$1,562.00	\$1,600.00	\$38.00
32-211-39-1200-5232-00 SPED-VSTRS OPEB	\$0.00	\$0.00	\$0.00	\$8,287.50	\$0.00	\$0.00	\$0.00
32-211-39-1200-5240-00 SPEC ED - RETIREMENT CONTR	\$59,466.00	\$47,142.80	\$66,427.00	\$60,509.47	\$72,240.00	\$72,240.00	\$0.00
32-211-39-1200-5250-00 SPEC ED - WORKERS COMP INS	\$18,637.00	\$18,069.00	\$19,884.00	\$34,348.00	\$13,353.00	\$13,353.00	\$0.00
32-211-39-1200-5260-00 SPEC ED - UNEMPLOYMENT	\$9,235.00	\$10,242.00	\$9,000.00	\$4,314.00	\$5,875.00	\$5,875.00	\$0.00
32-211-39-1200-5270-00 SPEC ED - PROF DEV	\$0.00	(\$324.28)	\$0.00	\$50,853.10	\$3,500.00	\$3,500.00	\$0.00
32-211-39-1200-5290-00 SPEC ED - DENTAL INS	\$25,648.00	\$19,774.79	\$29,734.00	\$20,317.92	\$30,689.00	\$28,000.00	(\$2,689.00)
32-211-39-1200-5291-00 SPECIAL ED- OTHER EMPTEE BEN	\$6,107.00	\$3,051.15	\$6,523.00	\$171.12	\$6,138.00	\$0.00	(\$6,138.00)
32-211-39-1200-5330-00 SPEC ED - CONTRACTED SERVICES	\$227,595.00	\$158,184.89	\$168,200.00	\$159,558.59	\$256,000.00	\$260,000.00	\$4,000.00
32-211-39-1200-5530-00 SPEC ED - TELEPHONE	\$1,000.00	\$0.00	\$3,800.00	\$0.00	\$4,200.00	\$1,500.00	(\$2,700.00)
32-211-39-1200-5531-00 SPEC ED - POSTAGE	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
32-211-39-1200-5540-00 SPEC ED - ADVERTISING	\$0.00	\$53.94	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
32-211-39-1200-5560-00 SPEC ED - TUITION	\$725,614.00	\$850,475.52	\$918,400.00	\$991,104.65	\$799,700.00	\$888,532.00	\$88,832.00
32-211-39-1200-5580-00 SPEC ED - TRAVEL	\$4,000.00	\$5,705.25	\$10,000.00	\$6,530.00	\$11,000.00	\$10,000.00	(\$1,000.00)
32-211-39-1200-5594-00 SPEC ED - EXCESS COSTS	\$315,722.00	\$493,544.00	\$632,000.00	\$482,601.19	\$764,000.00	\$650,000.00	(\$114,000.00)
32-211-39-1200-5610-00 SPEC ED - SUPPLIES	\$30,000.00	\$6,871.61	\$43,000.00	\$18,464.47	\$32,813.00	\$43,500.00	\$10,687.00
32-211-39-1200-5670-00 SPEC ED - SOFTWARE	\$5,000.00	\$5,539.95	\$5,000.00	\$10,545.45	\$5,000.00	\$6,000.00	\$1,000.00
32-211-39-1200-5730-00 SPEC ED - EQUIPMENT	\$15,000.00	\$10,125.97	\$20,000.00	\$18,927.32	\$25,000.00	\$26,000.00	\$1,000.00
TOTAL 1200 SPECIAL EDUCATION DIRECT INSTRUCTION	\$4,381,113.00	\$4,420,099.73	\$4,803,279.00	\$5,001,657.12	\$5,020,162.00	\$5,088,239.00	\$68,077.00
32-211-39-1201-5330-00 IDEA B- PROPORTIONATE SHARE EXP	\$3,500.00	\$1,213.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32-211-39-1201-5610-00 IDEA B PROP SHARE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$5,806.00	\$5,806.00	\$0.00
TOTAL 1201 PROPORTIONATE SHARE EXP	\$3,500.00	\$1,213.93	\$0.00	\$0.00	\$5,806.00	\$5,806.00	\$0.00
32-211-39-1202-5560-01 IDEA B - TUITION	\$347,550.00	\$320,806.29	\$290,115.00	\$289,515.00	\$300,300.00	\$300,500.00	\$200.00
32-211-39-1202-5610-01 IDEA B - DIRECT INSTR SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$7,187.00	\$0.00	(\$7,187.00)
TOTAL 1202 IDEAB	\$347,550.00	\$320,806.29	\$290,115.00	\$289,515.00	\$307,487.00	\$300,500.00	(\$6,987.00)
32-211-39-2140-5110-00 SPEC ED - PSYCH SRVCS SALARY	\$41,200.00	\$0.00	\$7,200.00	\$0.00	\$0.00	\$0.00	\$0.00
32-211-39-2140-5210-00 SPEC ED - PSYCH HEALTH INS	\$7,789.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
32-211-39-2140-5220-00 SPEC ED - PSYCH EMPLOYER TAXES	\$3,151.00	\$0.00	\$550.80	\$0.00	\$0.00	\$0.00	\$0.00
32-211-39-2140-5240-00 SPEC ED - PSYCH RETIREMENT	\$2,266.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32-211-39-2140-5250-00 SPEC ED - PSYCH WORKERS COMP	\$65.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32-211-39-2140-5290-00 SPEC ED - PSYCH DENTAL INS	\$165.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32-211-39-2140-5330-00 SPEC ED - PSYCHOLOGICAL SERVICES	\$213,380.00	\$226,129.62	\$307,949.20	\$351,059.88	\$395,371.00	\$572,280.00	\$176,909.00
TOTAL 2140 PSYCHOLOGICAL SERVICES	\$268,016.00	\$226,129.62	\$316,000.00	\$351,059.88	\$395,371.00	\$572,280.00	\$176,909.00
32-211-39-2141-5330-00 IDEA B - PSYCHOLOGICAL SERVICES	\$112,000.00	\$111,930.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL 2141 PSYCHOLOGICAL	\$112,000.00	\$111,930.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32-211-39-2150-5110-00 SPEC ED - SLP SALS	\$184,425.00	\$221,832.27	\$151,669.00	\$228,081.35	\$195,924.00	\$299,202.00	\$103,278.00
32-211-39-2150-5210-00 SPEC ED - SLP HEALTH INS	\$27,788.00	\$39,007.01	\$0.00	\$31,951.66	\$0.00	\$53,205.00	\$53,205.00
32-211-39-2150-5220-00 SPEC ED - SLP EMPLOYER TAXES	\$14,109.00	\$16,064.15	\$11,603.00	\$16,761.96	\$64,365.00	\$22,889.00	(\$41,476.00)
32-211-39-2150-5230-00 SPEC ED - SLP LIFE INS	\$120.00	\$232.90	\$0.00	\$106.77	\$0.00	\$110.00	\$110.00
32-211-39-2150-5240-00 SPEC ED - SLP RETIREMENT CONTR	\$2,730.00	\$1,615.18	\$7,537.00	\$2,605.47	\$0.00	\$2,500.00	\$2,500.00
32-211-39-2150-5250-00 SPEC ED - SLP WORKERS COMP	\$1,595.00	\$1,595.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32-211-39-2150-5270-00 SPEC ED - PROF DEV	\$6,000.00	\$1,714.01	\$0.00	\$5,171.43	\$0.00	\$5,200.00	\$5,200.00
32-211-39-2150-5290-00 SPEC ED - DENTAL INS	\$1,830.00	\$2,445.06	\$0.00	(\$36.49)	\$0.00	\$880.00	\$880.00
32-211-39-2150-5290-01 SPEC ED - DISABILITY	\$922.00	\$425.71	\$0.00	\$40.78	\$0.00	\$0.00	\$0.00
32-211-39-2150-5330-00 SPEC ED- SLP CONTRACTED SERVICES	\$50,000.00	\$33,238.75	\$50,000.00	\$32,730.00	\$75,612.00	\$35,000.00	(\$40,612.00)
32-211-39-2150-5330-01 IDEA B BASIC-SLP CONSULTING	\$0.00	\$0.00	\$0.00	\$0.00	\$12,188.00	\$12,188.00	\$0.00
32-211-39-2150-5580-00 SPEC ED - SLP TRAVEL	\$3,000.00	\$1,420.50	\$3,000.00	\$2,453.27	\$3,000.00	\$3,000.00	\$0.00
32-211-39-2150-5610-00 SPEC ED - SLP SUPPLIES	\$4,000.00	\$2,688.97	\$4,000.00	\$3,794.72	\$3,000.00	\$3,000.00	\$0.00
32-211-39-2150-5810-00 SPEC ED - SLP DUES & FEES	\$1,500.00	\$949.00	\$1,500.00	\$788.00	\$2,000.00	\$1,000.00	(\$1,000.00)
TOTAL 2150 SPEECH SERVICES	\$298,019.00	\$323,228.51	\$229,309.00	\$324,448.92	\$356,089.00	\$438,174.00	\$82,085.00

WHITE RIVER VALLEY SUPERVISORY UNION
SPECIAL EDUCATION BUDGET
2020-2021

1200 SPECIAL EDUCATION DIRECT INSTRUCTION	FY17-18 Budget	FY17-18 Actual	FY18-19 Budget	FY18-19 Actual	FY19-20 Revised	FY20-21 Proposed	DIFFERENCE
SPECIAL EDUCATION REVENUE							
IDEA B Basic Flow Through	\$ 510,000		\$ 514,003	\$ 514,003	\$ 556,797	\$ 556,797	
IDEA B Pre-School	\$ 12,000		\$ 12,193	\$ 12,193	\$ 13,585	\$ 13,585	
EEE					\$ 143,632	\$ 143,632	
Block Grant	\$ 703,669		\$ 746,543	\$ 746,543	\$ 610,956	\$ 627,923	
Extra-Ordinary Reimbursements	\$ 456,238		\$ 362,272	\$ 458,369	\$ 400,539	\$ 456,620	
Expenditure Reimbursment	\$ 2,625,593		\$ 2,883,797	\$ 2,479,065	\$ 3,128,669	\$ 3,409,197	
Admin Serv	\$ -		\$ -	\$ -	\$ -	\$ -	
Tuition/Excess Cost	\$ -		\$ -	\$ -	\$ -	\$ -	
Prior Yr Adjustment	\$ -		\$ -	\$ -	\$ -	\$ -	
IEP Medicaid	\$ 30,000		\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	
TOTAL SU SPECIAL ED REVENUES	\$ 4,337,500		\$ 4,548,808	\$ 4,240,173	\$ 4,889,178	\$ 5,242,754	
MEMBER TOWN ASSESSMENT	\$ 2,397,393		\$ 2,450,715	\$ 2,399,532	\$ 2,496,400	\$ 2,797,383	
TOTAL	\$ 6,734,893		\$ 6,999,523	\$ 6,639,705	\$ 7,385,578	\$ 8,040,137	
EEE NET EXPENSE TO BE ASSESSED					\$ 144,750	\$ 199,048	\$ 54,298
REGULAR SPECIAL ED SERVICES NET EXPENSE TO BE ASSESSED					\$ 2,381,650	\$ 2,598,335	\$ 216,685