

Granville Hancock Unified District
Budget Report for Fiscal Year 2020-2021



Art by Corrina Davies, age 7 Granville

Budget Information Session - June 25, 2020 @ 6:00 pm

Call In Number: 1-605-653-3312

PIN Access Number: 546 601 764#

Budget Vote by Australian Ballot - June 30, 2020 (10:00 am to 7:00 pm)

Polling Places:

Granville Town Hall, 4157 VT Route 100, Granville VT

Hancock Town Office, 1027 VT Route 100, Hancock VT

**WARNING
ANNUAL MEETING
GRANVILLE HANCOCK UNIFIED SCHOOL DISTRICT**

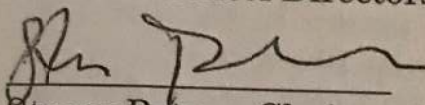
The legal voters of the Granville Hancock Unified School District, comprised of the voters of the Towns of Granville and Hancock, in accordance with Sections 3 and 4 of Act 92, 2020 Adjourned Session, are hereby NOTIFIED and WARNED that the School Board of Directors, in an effort to protect the Town Clerks, polling place volunteers, and members of our communities have determined to make mail in ballots available to the qualified voters of the Towns of Granville and Hancock so that such legal voters may vote on the following business. The Board encourages the use of the mail in ballots, however the legal voters are hereby NOTIFIED and WARNED that their respective polling places, Granville Town Hall located at 4157 VT Rte 100, Granville, Vermont and Hancock Town Offices located at 1027 VT Rte 100, Hancock, Vermont will be open, on June 30, 2020 between 10:00 o'clock AM (when the polls will open) and 7:00 o'clock PM (when the polls will close) to vote by AUSTRALIAN BALLOT to transact the following business:

- ARTICLE 1: To elect a School District Clerk for the term of July 1, 2020 to June 30, 2021.
- ARTICLE 2: To elect the two (2) directors to the Unified School District Board of School Directors:
- Granville, 3 Year Term
Hancock, 3 Year Term
- ARTICLE 3: To fix the salaries of the School District Officers in the amount of \$1,000 each for the 2020-2021 school year.
- ARTICLE 4: Shall the voters of the school district approve the school board to expend \$1,828,085, 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 \$20,486.07 per equalized pupil. This projected spending per equalized pupil is 13.76% higher than spending for the current year.
- ARTICLE 5: Shall the voters authorize the School Board to borrow money by issuance of notes not in excess of anticipated revenue for the fiscal year July 1, 2020 through June 30, 2021?

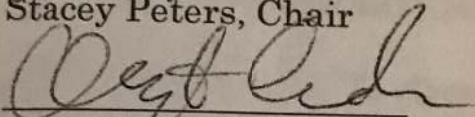
The legal voters of the Granville Hancock Unified School District are further notified that voter qualification and registration relative to said meeting shall be as provided in Section 706(u) of Title 16, and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

Dated at Hancock, Vermont this 29th day of May 2020.

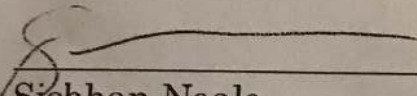
Board of School Directors



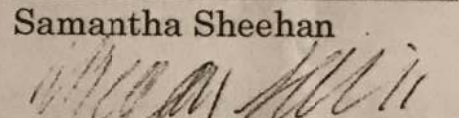
Stacey Peters, Chair

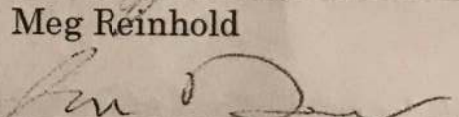


Clayton Anderson



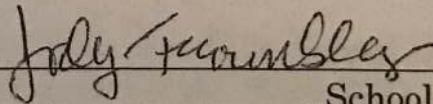
Siobhan Neale


Samantha Sheehan


Meg Reinhold


Sara Deering

Received for recording this 30th day of May 2020.



_____, School District Clerk
Granville Hancock Unified School District

Granville Hancock Unified District School Directors Report June 7, 2020

To the registered voters of Granville and Hancock,

This year's annual report should be arriving to you by U.S. mail, a first in a year of firsts for our district. Schoolchildren in Granville and Hancock pivoted to a remote learning environment along with kids across the state per Governor's order on March 15 in an effort to contain the spread of COVID-19. While kids have been at home, they haven't stopped learning: a Continuity of Learning Plan was established, technology was distributed, teachers and support staff were mobilized, and the community came together to ensure students were fed and engaged with their schoolwork. We are grateful for the teachers, administrators, and families who have worked together to move our schoolchildren forward these past three months.

Our responsibility as a Board has continued to include ensuring that the approximately 100 students in our two towns are accountable, that we verify residency of our tuitioned students, and that our students can be tuitioned into the schools of their family's choice. Our towns' PreK-12 students continue to attend over 20 schools.

Even in this time, residency determination is a challenging issue. We continue to work diligently to ensure our taxpayers are responsible only for children who reside in our towns. Under the leadership of Superintendent Bruce Labs, we have been able to make sure we're answering both to the needs of our schoolchildren and our taxpayers. Dr. Labs will be moving on from the WRVSU this year, and will be missed. We look forward to working with incoming superintendent Jamie Kinnarney.

Our board composition has seen only a little change this year. Ken Troumbley moved out of Hancock and as such, had to step down. We are grateful for his dutiful work with the board over the past several years, and will miss him. We appointed Sara Deering to the vacant seat, and are grateful to continue to operate as a fully-seated board.

Because we are a tuitioning district, the budget we're asking you to vote on reflects the real cost of tuition based on the state average. While we cannot hold our annual meeting in person this year to explain the budget and answer your questions, we are holding an informational meeting by phone on June 25 at 6:00 PM. The phone and

video access information will be shared prior to the meeting; to ensure you receive it, please add your email address or phone number to this form:

<https://forms.gle/whSXQD1ohwNpqP5q6>

Feel free to send questions in advance of that meeting to the board chair, Stacey Peters, at speters@wrvsu.org, or leave questions in the drop slot at the Hancock Town Clerk's office addressed to the school board. We will make every effort to have answers ready.

This packet includes information on our budget and student achievement from the WRVSU central office. It also includes a sample ballot for our election, with a real ballot to follow in a couple of weeks. If you cannot complete your paper ballot and return it by mail in the postage-paid return envelope provided by June 30, polls at the Hancock and Granville town offices will be open June 30, from 10AM until 7PM. **We strongly encourage you to vote by mail, for the safety of yourselves, our poll workers, and our communities.**

Lastly, we continue to be grateful to our board Treasurer, Jody Troumbley, for all of her hard work keeping our books in order and our accounts balanced, especially during these chaotic times.

Respectfully Submitted

Granville-Hancock Unified District School Board

Sara Deering, Stacey Peters, Samantha Sheehan, Hancock
Clayton Anderson, Siobhan Neale, Meg Reinhold, Granville

Granville - Hancock Unified District FY20-21 Budget

FY20 Adopted FY21 PROJECTED

REVENUES

State:

Education Spending Grant	1,696,426.40	1,782,390.97
Voc Tech On-Behalf	33,401	28,578
Green Mountain Forest	8,000	16,616
Interest	500	500
	<u>1,738,327</u>	<u>1,828,085</u>

EXPENDITURES

INSTRUCTION

11-561	Tuition PK	10,068	17,225
11-563	Tuition PK-Private	16,780	17,225
10-561	Tuition Elementary-VT LEA	874,204	981,677
30-561	Tuition Secondary-VT LEA	390,295	435,442
30-563	Tuition Secondary-Private	57,669	32,492
30-568	Tuition- Vocational Tech 87% On-Behalf	33,401	28,578
30-569	Tuition - Vocational Tuition	39,870	53,765
	Prior Year Tuition	-	58,000
	One Planet	1,875	1,875
		<u>1,424,162</u>	<u>1,626,279</u>

BOARD OF EDUCATION

2311-104	Board of Education	6,000	6,000
2313-104	Treasurer	1,600	1,600
2311-220	FICA	581	581
2315-342	Legal	800	800
2311-540	Advertising	400	400
2311-520	Liability Insurance	2,500	3,000
2311-810	Dues/Fees	400	400
		<u>12,281</u>	<u>12,781</u>

SUPERINTENDENTS OFFICE

Central Office Assessment	39,799	38,514
Special Education Assessment	143,464	148,261
	<u>183,263</u>	<u>186,775</u>

FISCAL SERVICES

Short Term Interest Exp	3,771	2,250
	<u>3,771</u>	<u>2,250</u>

PRIOR YEAR DEFICIT

	<u>114,850</u>	<u>-</u>
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TOTAL EXPENDITURES	\$ 1,738,327	\$ 1,828,085	\$ 89,757	5.2%
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Granville - Hancock Unified District FY20-21 Budget

White River Valley Supervisory Union
 GRANVILLE HANCOCK UNIFIED DISTRICT

Proposed FY21 Budget

FY21 Estimated Tax Rate

Act 68 Tax Factors

Expenditures	1,828,085	
Changes	0	
Total Expenditures	1,828,085	
- Offsetting Local Revenue	17,116	
Act 68 Education Spending	1,810,969	
	88.40	as of 2/14/20
Education Spending Per Pupil Cost	20,486.07	
Less exclusions	460	
THRESHOLD PENALTY	20,026.19	PENALTY
Adjusted PP spending for calculation	20,486.07	
Equalized Residential Tax Rate	1.8824	
Less merger incentive	(0.0400)	
Preliminary Equalized Tax Rate	1.8424	
Equalized Non-Residential Rate	1.6540	

Yield Amount (using \$1.00 base rate)	10,883	up from 10,220 current yr
VT Residential rate	1.0000	went to yield model
VT Non-Residential rate	1.6540	Tax Letter

To save \$.01 on the tax rate: \$ 9,683.98 Hancock \$ 10,510.64 Average \$ 10,097.31

\$18,756 Exempt from penalty due to 100% tuition district

GRANVILLE		
FY20 Equalized Tax Rate	1.6312	
5% Maximum Increase/Decrease	0	
Max FY20 Equalized Tax Rate	0	N/A
Min FY20 Equalized Tax Rate	0	
Preliminary Equalized Tax Rate	1.8424	
Final FY21 Equalized Tax Rate	1.8424	
(WAS 99.48% CURRENT YR) CLA	98.52%	
FY21 Homestead (Actual) Tax Rate	1.8701	AFTER CLA
FY20 Homestead (Actual) Tax Rate	1.6397	AFTER CLA
FY21 Homestead Incr(Decr) over FY20	0.2304	AFTER CLA

HANCOCK		
FY20 Equalized Tax Rate	1.6312	
5% Maximum Increase/Decrease	0.0000	
Max FY20 Equalized Tax Rate	0.0000	
Min FY20 Equalized Tax Rate	0.0000	
Preliminary Equalized Tax Rate	1.8424	
Final FY21 Equalized Tax Rate	1.8424	
(WAS 101.2% CURRENT YR) CLA	106.9%	
FY21 Homestead (Actual) Tax Rate	1.7230	AFTER CLA
FY20 Homestead (Actual) Tax Rate	1.6112	AFTER CLA
FY21 Homestead Incr(Decr) over FY20	0.1118	AFTER CLA

FY20 Ed Sp per Eq Pupil	18,007.78
FY21 Ed Sp per Eq Pupil	20,486.07
% Increase in Ed Sp per Eq Pupil	13.76%

Granville-Hancock Unified School District Fund Balances (Deficits) As of 06/30/2019		
General Fund	\$	78,709.00
Total	\$	78,709.00

Granville-Hancock Unified School District General Fund Cash Reconciliation As of 06/30/2019	
Beginning Cash as of 06/01/2019	\$235,937.86
Less Cleared Checks	\$(378,468.55)
Plus Interest	\$ 42.12
Plus Deposits Cleared	\$ 269,091.32
Subtotal	\$ 126,602.75
Less Outstanding Checks	\$ (58,534.94)
Reconciled Bank Balance as 06/30/2019	\$ 68,067.81
Total General Fund Cash per IV as of 06/30/2019	\$ 68,067.81
Total General Fund Cash per Audit as of 06/30/2019	\$ 68,068.00

Granville Hancock Unified District FY21 Tuition Projection

Grade	FY21 Announced Tuition	# of Students
1	\$ 114,932.00	7
2	\$ 82,516.00	5
3	\$ 114,976.00	7
4	\$ 65,732.00	4
5	\$ 230,764.00	14
6	\$ 165,712.00	10
7	\$ 116,627.00	7
8	\$ 121,426.00	7
10	\$ 87,085.00	5
11	\$ 36,190.00	2
12	\$ 52,321.00	3
K	\$ 207,045.00	13
PK	\$ 34,450.00	10
Grand Total	\$ 1,429,776.00	94
Buffer	\$54,285	3
	\$ 1,484,061.00	

District: Granville-Hancock USD
SU: White River Valley

U080
Addison County

10,883
13,396

1.00

Expenditures

Adopted or warned union district budget

Table with columns for FY2018, FY2019, FY2020, and FY2021. Rows include Adopted or warned union district budget plus articles and Total Union Budget.

Revenues

Total offsetting union revenues

Table with columns for FY2018, FY2019, FY2020, and FY2021. Row for Total offsetting union revenues.

Education Spending

Table with columns for FY2018, FY2019, FY2020, and FY2021. Row for Education Spending.

Education Spending per Equalized Pupil

Table with columns for FY2018, FY2019, FY2020, and FY2021. Rows for Education Spending per Equalized Pupil.

Prorated homestead union tax rates for members of Granville-Hancock USD

Table with columns for FY2018, FY2019, FY2020, FY2021, and FY20 P. Rows for Prorated homestead union tax rates.

Prorated union income cap percentage for members of Granville-Hancock USD

Table with columns for FY2018, FY2019, FY2020, FY2021, and FY20 P. Rows for Prorated union income cap percentage.

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White River Valley Supervisory Union
Superintendent's Report
December 2019

Once again I am very pleased to address the residents and voters in the ten towns and six school districts that comprise the White River Valley Supervisory Union. Once all of the mergers were decided two years ago, it has been our task to make this new Supervisory Union an efficient and well run entity. I must say that this has not always been without its challenges, but the staff at the WRVSU and all the member districts have been engaged and worked hard toward building relationships across the Supervisory Union. I view the status of all of the work as a work in progress that seems to get better and better as we make policies and refine our work.

We have been working very hard to improve Curriculum Instruction and Assessment in all 8 buildings in the SU. Our school system educates all of the students from our 10 towns in a rigorous and relevant way addressing student interest while preparing students for life after high school. All students are supported, challenged and engaged with a personalized education built on strong relationships between and among students, teachers, families and community members.

Vermont as a state, adopted the Education Quality Standards and Act 77 which strives to personalize learning through proficiencies, personal learning plans, and flexible pathways. What this means for our students is that teachers, Pre-Kindergarten through graduation, will focus on good high quality classroom instructional practices. The class of 2020 will graduate demonstrating evidence of proficiency in content areas or the equivalent flexible pathway articulating the proficiency learned. In other words, for all of our students there will be a pathway to graduation, with alternatives for those students who struggle and enrichment for those students who exceed proficiency standards.

We have used a lot of time and effort and most of all resources to focus on literacy in the SU this year. We have expanded the time we spend on literacy and math each day in the classroom so that students get a minimum of 90 minutes for literacy and at least 60 minutes for math in grades PK- 6. We have employed a literacy coach to work with teachers so that the teachers are trained to use the materials we are employing. WRVSU has invested a large sum of money to purchase both new classroom instructional materials as well as money for classroom libraries in each classroom in every school. We have adopted two different curriculum approaches for this work so that we have more than one approach to improve literacy. The early signs show that these efforts are working and that more students are becoming proficient in reading during the first few months of this work.

The White River Valley Special Education Team has been focusing on the WRVSU literacy initiative this year. The collaborative effort in all of the schools to improve literacy will continue to be a focus for the next few years. Special education staff has participated in training in Direct Instruction in Reading, Wilson Language System and other literacy courses.

The Restorative Classroom program now has 3 classrooms. There is a K-2 classroom in South Royalton Elementary School, a 3-5 classroom in South Royalton Elementary School and a 6-8 classroom in White River Valley Middle School. These classrooms serve students from the schools in the SU that need special services; and they are designed to transition students back into the mainstream setting as soon as they are able to return. So far a high percentage of students have returned to their regular school classrooms after time in the Restorative Classroom.

I am very proud of the steps that we have made throughout the system to work towards a higher level of student achievement and classroom instruction. With the help of a dynamic teaching staff, committed administration, and supportive school board members, we will continue on the path of improvement guided by our strategic plan. I wish to thank everyone for the opportunity to serve the students of the White River Valley Supervisory Union over these past six years.

Respectfully Submitted,

Bruce C. Labs
Superintendent of Schools
White River Valley SU

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
REVENUE BUDGET 2020-2021

	FY19 SU Assessment		FY20 Assessment		FY21 Assessment		Change
	%	Amount	%	Amount	%	Amount	
FBUD	19.6%	\$ 218,520.00	20.10%	\$ 242,411.35	20.20%	\$ 259,325.54	\$ 16,914.20
GHUD	2.8%	\$ 31,037.00	3.30%	\$ 39,798.88	3.00%	\$ 38,513.69	\$ (1,285.18)
RSUD	11.5%	\$ 127,784.00	10.90%	\$ 131,456.90	10.60%	\$ 136,081.72	\$ 4,624.82
SHARON	13.4%	\$ 149,232.00	14.70%	\$ 177,285.91	14.20%	\$ 182,298.15	\$ 5,012.24
STRAFFORD	9.3%	\$ 103,868.00	8.90%	\$ 107,336.37	9.50%	\$ 121,960.03	\$ 14,623.67
WRUD	43.4%	\$ 482,464.00	42.10%	\$ 507,737.20	42.50%	\$ 545,610.67	\$ 37,873.47
		\$ 1,112,905.00		\$ 1,206,026.60		\$ 1,283,789.82	\$ 77,763.22

BUDGET EXPENDITURES	\$ 1,722,818.82
LESS LOCAL SOURCE REVENUE	
INDIRECT RATE	\$ (24,000.00)
INTEREST	\$ (2,000.00)
LESS DIRECT GRANT REVENUE	
MEDICAID	\$ (318,021.00)
FEDERAL TITLE FUNDS	\$ (95,008.00)
LOCAL ASSESSMENT AMOUNT	\$ 1,283,789.82

**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

WRVSU FY21 SPECIAL EDUCATION ASSESSMENT

FY20 SPED ASSESSMENT			FY21 PROPOSED ASSESSMENT	
	%	Amount	%	Amount
FBUD	22.1%	551,704	21.4%	598,640
GHUD	5.7%	142,295	5.30%	148,261
RSUD	10.5%	262,122	10.5%	293,725
SHARON	16.3%	406,913	15.9%	444,784
STRAFFORD	10.1%	252,136	10.6%	296,523
WRUD	35.2%	878,733	36.3%	1,015,450
		2,496,400		2,797,383

SPECIAL EDUCATION

	FY21 Assessment	
	%	Amount
FBUD	21.4%	\$ 556,043.79
GHUD	5.30%	\$ 137,711.78
RSUD	10.5%	\$ 272,825.22
SHARON	15.9%	\$ 413,135.34
STRAFFORD	10.6%	\$ 275,423.56
WRUD	36.3%	\$ 943,195.77
		\$2,598,335.45

EEE

	FY21 Assessment	
	%	Amount
FBUD	21.4%	\$ 42,596.27
GHUD	5.30%	\$ 10,549.54
RSUD	10.5%	\$ 20,900.04
SHARON	15.9%	\$ 31,648.63
STRAFFORD	10.6%	\$ 21,099.09
WRUD	36.6%	\$ 72,851.57
		\$ 199,048.00