

Report of the Superintendent of Schools--January 2016

There always seems to be something new churning the waters of public education and this year is no exception. Here is a brief summary of noteworthy events and initiatives from the Federal, State, and local levels that you will want to know about as we swing into the new year.

Federal and State Laws- At the Federal level, the now infamous No Child Left Behind (NCLB) act has been replaced by a new authorization that has been titled Every Student Succeeds Act (ESSA). There will be funding changes as a result of the new authorization because Title I grant funding, which is used to provide economically disadvantaged students with remedial educational opportunities, has been increased nationwide. It is possible that we will see an increase in Title I funding, but it is also likely that Title IIA funding, which pays for teacher professional development, will be reduced.

It is not so clear how the school accountability picture will play out under the new law. As most people are aware, NCLB resulted in nearly all of the schools in Vermont being identified as needing improvement, a situation that is certainly not true in a state that has been shown in study after study to have one of the most effective educational systems in the country. The good news is that ESSA removes the use of a single test as the sole measure of success of a school and allows states to determine its own formula for designating schools in need of improvement. However, the use of test scores for this determination is only diminished, not eliminated, under the ESSA. Exactly how this and many other details of this law will play out will only be known when the regulations and guidance for implementation are finally drafted and enacted both at the Federal and State level.

At the State level, Act 46, also known as the school consolidation law, has pretty much occupied the entire attention of the Agency of Education, the VT State Board of Education, the press, and, increasingly, the supervisory unions. This complex piece of legislation, complete with a controversial set of spending caps, was enacted in 2015 and has already resulted in governance changes in a significant number of supervisory unions in the state. A complete discussion of this legislation would take up most of your Annual Report, but I do want to apprise you of where the discussion of Act 46 stands at the moment here in the WNESU.

After some fits and starts, each of the WNESU town school districts has agreed to participate in a discussion of the possible benefits and downsides of a consolidated supervisory union-wide governance structure. Each town district has appointed representatives to sit on a consolidation committee that will begin to meet this month. At the conclusion of the committee's work, they are charged with making a recommendation concerning consolidation: either to move the member districts toward a vote concerning a new governance structure or to a conclusion that a combined structure is not in the best interests of the towns and our students. I also expect that at some point in the proceedings there will be a series of informational meetings in each of the towns that will be used in part to gauge local support for a consolidated governance structure and in part to gather and subsequently discuss concerns about such a plan. The Town School Board members in each of our towns has taken a measured and deliberate approach to moving toward this discussion which I believe is appropriate for our member towns, given the differing grade structures and tuition arrangements among them, which makes consolidation a difficult matter to resolve easily.

I will add a few personal comments here in regards to this discussion of consolidation. First, we are only at the beginning stages of having this discussion. No decisions have been made nor will they be without a complete analysis of the possible benefits to students, to the efficient management of the schools, and to the financial ramifications of a move toward consolidation. Second, governance consolidation is not the same as closing schools. In fact, there are safeguards for preserving small schools built into Act 46 and a final plan and articles of incorporation for consolidation can be structured to keep open small schools if that is determined to be in the best interest of children and their families. Finally, there is no question that local control of schools will be in the spotlight as a part of the consolidation discussion. I think that Secretary of Education Rebecca Holcombe, in a discussion of consolidation that we hosted here this fall, made a thought provoking comment in this regard when she said that it was up to each and every one of us to think about what we consider to be "local". Is it the valley we happen to live in, is it our town, or supervisory union, or some other geographic or cultural construct? It is how each person considers this question and how each individual sees the potential opportunities and liabilities of consolidated school governance that will, in the end, determine the direction this discussion goes and what the recommendation of the committee will be.

Last of all on the topic, I would say stay tuned to see what further actions the legislature may take to tweak or revise Act 46 in the next few months as changes in the law may have far reaching effects in terms of the potential viability of consolidation within the WNESU.

Local Initiatives- At the local level, there are a multitude of initiatives underway at our schools. Through the system of teacher supervision and evaluation, we continue a focus on helping every teacher to acquire expertise and additional knowledge in the use of the best instructional techniques. This is one of the most powerful ways that we can continue to improve our system and the student outcomes we can expect. This is being accomplished through an unbending focus on instruction and the implementation of State Standards as each teacher continues through the district's system of supervision and evaluation.

Our work on Personal Learning Plans for each student in grades 7-12 continues, as does the implementation of proficiency-based learning instruction and grading (PBL). PBL's are required by the State to go into effect for all students entering grade 9 in 2016. The middle school has embarked in this initiative in grades 5-8 this year. There are still many challenges and hurdles to be overcome in this work, but teachers and administrators are working hard at making this work for students and their families. For more information on this effort, I would suggest that you check out the VT Agency of Education website.

We continue to strive to meet the diverse needs of our learners. Each school has a fully functioning multi-tiered system of student supports to identify and assist struggling students and we are either exploring or implementing several new programs of instruction district-wide. Science teachers in grades K-8 continue to develop new units of study based on the Next Generation Science Standards and they are also implementing a district-wide writing program called Units of Study. In addition, we are piloting a new math program called Eureka Math in some of the grade levels at some of our schools as well as looking at the outcomes of some of our existing math programs. All of these initiatives are aimed at providing powerful and consistent instruction throughout the WNESU across all grades pre-K through 12.

WNESU Services and Budget- It is not always clear to everyone, I am afraid, what exactly the WNESU does and how expenditures at the supervisory union level benefit our member districts. The WNESU provides services in a number of key areas which include: the Early Education Program for students ages 3 and 4, both at our own programs in Westminster, Athens, and Bellows Falls and through our private pre-school provider partners; the Office of Student Services, which provides special education personnel and services for all special education students pre-K through age 21; the Business Office which provides human resource management, budget management, and payroll services to all of our member districts; Transportation Services, which provides all bussing services, and; the Office of the Superintendent, which oversees all school services and functions and assists the school boards in their legally prescribed functions. The Superintendent's Office also provides support to the schools in the administration of student 504 plans, English Language Learner instruction, and technology infrastructure maintenance as well as instruction and assistance to teachers to make effective use of the district's technology resources.

The provision of special education services and transportation at the SU level are relatively new requirements under State law and explain in large part why the WNESU budget has, like that of all SU budgets state-wide, grown considerably in the past few years. At the same time, these expenses have moved out of the local budgets where they were formally individually accounted for, and are now assessed to the member districts through a variety of agreed upon formulas.

While the provision of these and other services has, in some cases, resulted in some cost savings, I am also afraid that the SU budget is a complicated document to read and understand, in part because some of the budget areas involve costs that are assessed to the member districts while others are funded through State and Federal grants. A detailed discussion of this budget would not be possible in the space available in this report, but I will be posting a document, along with the WNESU budget, in the next few weeks on the WNESU website (WNESU.org) that should help to make the expenditures at the SU more clear.

FY 17 School Budgets-

Act 46 Spending Caps- The controversial spending caps passed by the Vermont Legislature in 2015 place a limit on education spending per equalized pupil. If a school district passes a budget that is over this limit, then the district is assessed a 100% penalty for the amount spent over the cap per equalized pupil. Our local boards have worked hard to stay under these caps during the budgeting process and therefore none of our local budgets, as proposed, exceed the cap.

Tax Rate Comparisons- Your estimated town education taxes are included in the budget materials elsewhere in this Town Report as usual. I have been asked on occasion for a comparison of each town's tax rates, so I have included the chart below. I am pleased to report that all of our town school tax rates are projected to go down for FY 17.

	FY16 Actual Tax Rates			FY17 Estimated Tax Rates			Tax Rate Difference, K-12-- FY16 to FY17
	K-8 Rate	9-12 Rate	Total K-12	K-8 Rate	9-12 Rate	Total K-12	
Athens	0.9647	0.4314	1.3961	0.8201	0.3512	1.1713	- .2248
Grafton	0.8461	0.4879	1.3340	0.7409	0.4465	1.1874	- .1466
Rockingham	1.0874	0.4944	1.5818	1.0624	0.4965	1.5589	- .0229
Westminster	1.2074	0.4477	1.6551	1.1756	0.4560	1.6316	- .0235

Remember that your actual education tax bill will depend upon the nature and valuation of your property holdings (residence vs. additional acreage), participation in the Current Use Program, and whether you participate in the income sensitivity program based upon your household income.

Factors That Affect Education Taxation- What follows is an updated version of a guide to the factors that affect school tax rates that I have published for the past two years. It again includes a chart that gives an overview of the factors that will influence each town's school residential property taxes in 2016-2017 (Fiscal Year 17).

Homestead Education Tax Rate/Dollar Equivalent Yield Formula- Last year the legislature replaced the way that the state education tax rate is calculated with a different method called the Dollar Equivalent Yield Formula. The Dollar Yield is set by the State Legislature and may change from the estimated figure that we have used in the estimated tax calculations.

School District Expense Budgets and Education Spending- The expense budget is what we all vote on during Town Meeting Day. Our school boards have worked hard to keep their budget increases at a minimum. Because of the way the formula for calculating taxes works and the other factors discussed here, tax rates can rise even though an expense budget has no increase and (occasionally) tax rates can fall even when the budget rises.

The best number to use to compare this year's total impact of expenses and revenues against previous years is called "education spending", which appears as a line on your town budget's revenue report and in the tax estimation sheets. It reflects changes in expense budgets and available revenues. When education spending goes up, more money needs to be raised in taxes. When it goes down, less tax money needs to be raised.

Equalized Pupils- This is a weighted calculation of the number of students in each district that is very important in the tax calculation. Presuming education spending stays the same, a higher number of equalized pupils compared to the previous year reduces the tax rate and a lower one will increase it. Here are the changes in equalized pupils for our member districts for FY17 compared to FY16:

Athens +9.61; Rockingham -9.69; Grafton +0.06; Westminster -7.74; BFUHS +1.77

Common Level of Appraisal (CLA)- This is calculation which we receive from the VT Tax Department that mathematically expresses the relationship between actual real estate sales versus the properties' assessed values. A falling CLA means that properties are selling for more than their assessed values and this makes tax rates increase. A rising CLA means that properties are selling for less than their assessed values and makes tax rates fall. Both local school district taxes and high school taxes are affected by the CLA. Here is the list of increases and decreases in CLA for our member districts in FY17 compared to FY16:

Athens +0.50%; Rockingham -1.30%; Grafton -6.78%; Westminster -1.19%

Other Local Factors- Budget surpluses and deficits (properly called fund balances) that occur from year to year can have significant impacts on local budgets in terms of the money that must be raised by taxes. School districts that have audited surpluses, if they do not establish a reserve fund by a vote of the electorate for the money to be used for other purposes, must return this money to the taxpayers as a revenue that will help to reduce the amount of money to

be raised in taxes. Our local districts were able to take advantage of substantial FY 15 surpluses in order to offset spending increases this year. Athens had a small deficit in FY 15, but this was substantially less than the one that was recorded in the previous year, so it was in effect a positive factor in that district's revenue picture.

Changes in the amount of reserve funds designated from prior years for budget reduction can affect revenues in local budgets as well. None of our districts have designated reserve funds to offset educational expenses in FY17.

As I have said before, there is nothing simple about school finance. The following chart summarizes the effects of the factors I have discussed above on each member district's projected tax rates for the proposed FY17 budgets. These factors exert pressure on taxes to either be higher or lower, which is indicated in the chart below.

	Athens	BFUHS	Grafton	Rockingham	Westminster
Education Spending	Lower	Higher	Lower	Lower	Higher
Equalized Pupils	Lower	Lower	Lower	Higher	Higher
Common Level of Appraisal	Lower	Individual Town CLA Rates Apply	Higher	Higher	Higher
Fund Balance (surplus or deficit)	Higher	Lower	Lower	Lower	Lower
Reserve Funds Available	No Effect	No Effect	No Effect	No Effect	No Effect

Effect on FY 17 Member District Tax Rates of the Factors Used to Calculate State Education Taxes

To help you understand more about your projected town school property tax rates, I encourage you to take the time to study your preliminary tax projection sheet and your school's proposed budget and revenue sheets, which are all contained elsewhere in this Town Report. You will see how the factors I have discussed above have affected your local tax rate. Please feel free to contact me or WNESU Business Manager Edie Cole if you have questions regarding any of the materials in the Town Report.

New District Administrators- Thanks go to principals John Turner (Athens/Grafton) and Heidi Moccia (Bellows Falls Middle School) for their excellent services to the district for the past few years and best of luck to them in their new endeavors. (Yes, John, you can really retire now!) We have welcomed two new principals-- Karen Bukowski, who brings extensive experience to her assignment at the Bellows Falls Middle School and, Cela Dorr, who has provided energetic leadership at the Athens/Grafton Joint Contract School. It has been a real pleasure to get to know them and to see how their skills have already benefited their schools and students.

Finally, I would once again this year like to thank the many school board members, teachers and staff members, parents, and other community members who have given their time and energy to our public schools over the past year. I know that some of our school board members will not be seeking office this March, and I want to thank each of them for their service to the district and their communities. I hope that you may consider stepping forward in the years ahead, as there are certain to be vacancies on our school boards to be filled. Board members often comment to me that, though it is a lot of work, their experiences have been both educationally and personally rewarding. I hope that you will consider serving on your local school board and I invite you to give me a call at the SU office so that we can talk about the roles and responsibilities of board members.

Christopher Kibbe,
 Superintendent of Schools,
 Windham Northeast Supervisory Union

Windham Northeast Supervisory Union Special Education Profile for January 2016

The **Special Education and Related Services staff of WNESU** have been wonderful at working through the changes and challenges of special education consolidation. This enormous process has drawn upon each individual's professional and personal resources to ride through the highs and lows of this change. Flexibility and openness have been required to try new ways to work together and support each other for the benefit of our students. The ability for staff to work in other schools is providing learning opportunities for everyone to share their expertise and learn from others.

Our **Essential Early Education** numbers have increased with the supervisory union's focus on Early Education. As we have been seeing higher numbers of students identified earlier and we are beginning to see students coming off of IEP's at a younger age. The outreach and support for identification of these students has been increasingly successful as we continue to refine the processes and monitor this area of growth for the SU.

Our **Intensive Needs Programs** are now offered K-12 with many teachers and para-educators that are working together to provide integrated services throughout. The students are learning that there are many more adults that care about them and can provide services for them while teaching them to become increasingly independent.

Dynamic Learning Maps Alternative Assessment™ (DLM®) which is the new assessment for children who are unable to take the standard methods of assessment is a system that offers innovative ways for all students with significant cognitive disabilities to demonstrate their learning throughout the school year. This provides students the opportunity to align with college and career readiness standards in English language arts and mathematics.

The **BFUHS Community Based Learning (CBL)** program helps students contribute to the community by obtaining volunteer jobs in the school and local community. This program promotes differentiated opportunities for students by giving them experience, supported guidance and foundational knowledge in order to prepare them for life after High School.

Local businesses have been highly motivated to develop future employees as they reduce training costs because students are working as volunteers during their initial learning. As a result, several of our students have successfully completed their training and been hired for summer jobs or jobs after graduation proving that students can be college and career ready upon graduation. This year we are beginning to focus on opportunities for BFMS special education students to increase their awareness of potential vocational activities to develop continuous programming.

This has been a year filled with changes and a substantial paradigm shift. We are excited about the upcoming year and the opportunities this presents in 2016-2017.

Respectfully submitted,
Sharon Reynolds, Director of Student Support Services

Central Elementary School

Central Elementary School serves the educational needs of 165 children from Rockingham. From the moment our doors open each morning for breakfast, our students and their parents know that the staff of Central are committed to the social, emotional, and academic growth of all. Central's staff works tirelessly to make learning a positive experience for all students.

This year our staff grew, as we added new personnel in the professional and paraprofessional ranks. Amy Harlow, formerly of the Saxtons River Elementary School, is our new fourth grade teacher. She replaced Wendy Harty, who retired last spring. Laurie Bolotin, a special educator who has worked in the other elementary schools in the district, has joined us. Kirstie Patch serves as the school's behavior paraprofessional, replacing long-time Central paraprofessional, Erin Shaw. New paraprofessionals include Carolynne Fox, Max McCready, Heather Newkirk, Misi Nickerson, Randi Spittle, and Karen Stoodley. We are excited to welcome all of these new members to Central's team. In addition to these new staff members, Helen Hearne is now teaching in the first grade, while Judy Verespy has moved to teaching a second grade class.

Our youngest students develop their first reading skills through Reading Roots, an approach that blends oral language development, phonemic awareness, phonics, word skills, fluency, and writing. In later grades, the students transition to Wings, where they focus on reading strategies through a variety of activities. In third and fourth grade, we shift to "reading to learn," as trade books are integrated to support science and social studies learning. Online programs, such as Lexia and Newsela, help to solidify reading skills, while providing teachers with additional information regarding the progress of their students.

Having received the Year of the Book grant from the Children's Literacy Foundation,



our efforts around literacy have been immeasurably boosted. This grant provides for numerous author visits, workshops, parent nights, and book giveaways through the year. Some author visits are single-day visits, while some authors work with the students over the course of several days. Central students invariably rise to the occasion, as they engage with each author. Judy Durand, Jean Illingworth, and Kate Kane have managed the coordination of this grant and the various events. If this was not enough, thanks to Kate Kane, we participated in "One School, One Book." Our entire school population read "The One and Only Ivan," the dramatic tale of a very real gorilla.

This year, Central made the decision to continue its delivery of math instruction based upon Investigations from TERC. The strength of Investigations lies in its continual attention to develop students into math thinkers, not simply math doers. Our students look at numbers and problem solving with a greater level of sophistication and understanding. This implementation is being supported through the efforts of our math consultant, Nicole Feret. Some of the content from Investigations will be shared with families at our Family Math Nights held this winter.

At the start of the year, the professional staff joined me in taking on an ambitious goal, a Wildly Important Goal, that all students will meet the proficiency target or demonstrate 1.25 years of growth in math and reading. Currently 70% and 73% of the students (grades 1 to 4) are meeting this target in math and reading, respectively. Track My Progress, a standards-based online assessment, provides us with four data points throughout the school year by which we can monitor student learning and growth, in addition to classroom assessments.

Last year teachers began working with science consultants, Lynne Kelley and Jean Ward, to explore the Next Generation Science Standards and develop new units of investigation that address this new framework. Teachers are continuing with this work this year, as they begin to bring their new learning to their students. The NGSS are based upon three dimensions: practices, crosscutting concepts, and disciplinary core ideas. These dimensions came from the work of the National Research Council and speak to the belief that science proficiency is based upon an understanding of science as a knowledge and evidence-based model and theory-building realm.

To develop our students' social skills, leadership skills, and their overall personal accountability, we continued our efforts around *The Leader in Me*, a program that fosters school-wide social growth based upon the precepts of Stephen Covey's "The 7 Habits of Highly Effective People." Much like the way corporations around the country created dramatic company climate change, schools have been doing likewise. This year we have added student goal binders and student school-wide jobs to this approach. In their binders, students track their own performance, from attendance to assessment results. Meanwhile the staff posts school-wide jobs and students complete job applications. From sharing the morning announcements to cleaning the tables after lunch to removing black scuff marks from our floors, our students are taking responsibility for their school.



Central extends the school day and year for some students with our homework club and Extended Year School in the summer. We provide a jumpstart for students prior

to their official start here through SCAMP Camp, a summer program for students entering kindergarten. Support for students extends beyond the classroom with our Fresh Fruits and Vegetables Program, and our “Walk to School” days, which promotes exercise and healthy food every day. We provide breakfast, along with a lunch program from Café Services. Central is part of the BackPack Food program sponsored by the Vermont FoodBank, providing food for fifty students for their weekends. Health services, such as sight and hearing screenings, as well as dental services, are provided to students. Central School attends to students’ mental health through the efforts of our on-site school clinician. All of these supports serve to place our students in the best disposition for learning.

It should be noted that two teachers were recently acknowledged for their professional excellence. Kate Kane, our librarian and media specialist, was honored as this year’s UVM Outstanding Teacher from our supervisory union. Alisa Daigneault was named Music Teacher of the Year for District VI, which includes Windham and Windsor counties. Congratulations on these well-deserved honors!

Last year, a dedicated team of staff members and community members joined together to develop and host the first annual Rockin’ Ham 5K. It was wildly successful and speaks volumes to the level of dedication of this staff to Central, its students and its community. Thank you to all involved!



We believe that Central Elementary is an exceptional school, which is why we proudly start our days proclaiming:

*Today my best is what I'll do
By working together and
being respectful, too.
I can learn and find success.
I'm a hard working student of CES.
WE ARE CENTRAL!*

Respectfully submitted,

Keith Nemlich
Principal, Central Elementary School

**Bellows Falls Middle School
Town Report 2016**

It is my pleasure to be able to share with you the great things that are happening at Bellows Falls Middle School (BFMS). I began my tenure as the Principal on July 1, 2015, after completing 13 years as the Principal of Forest Park Middle School, in Forest Park, IL, a suburb of Chicago. I spent a bit of time in my first couple months meeting with most of the staff on an individual basis to provide both of us the opportunity to get to know one another and share our insights about BFMS.

As an educational team one of our first activities was to create a new school vision statement. It took us over a month and a few meetings to develop a statement we feel best outlines our vision for the BFMS Community.

Enter to Learn...Go Forth to Serve

*Bellows Falls Middle School empowers students to see their potential, reach their goals, and be successful,
contributing members of their communities.*

The vision statement is prominently on display at our main entrance and by the auditorium.

Other than myself, we have several new staff members joining the BFMS team this year. Sue Bos is our fifth/sixth grade math teacher, previously Sue taught seventh and eighth grade math at Brattleboro Middle School and at Guilford Central School. Deyna Roebuck is teaching seventh grade science and recently completed an advanced degree at Antioch University and student taught at Brattleboro High School. Cathy Chamberlin returns to the BFMS as fifth and sixth grade Consolidated Federal Grant Teacher. Previously, Cathy was a paraeducator at BFMS before going back to school to complete her teaching degree. She spent the past five years teaching at St. Michael's in Brattleboro. Cagney Brigham is our Athletic Director and Planning Room support person. We also welcome paraeducators Elizabeth Randall, Tim Brown, Cindy Miller, Melissa Haskell and Micky Leitgeb.

Another big change this year has been the transition to Standards Based Grading from the traditional A,B,C's. Standards Based Grading tells a family how their child is progressing towards mastery of the Common Core State Standards, and requires students to use higher-order thinking, and analyzing and synthesizing skills to demonstrate knowledge. Students receive a numerical grade which translates as follows 1-Does not meet the standards of grade expectation, 2-Approaching the standard of grade expectation, or inconsistently meeting the standard, 3-Consistently meets the standards of grade expectation and, 4-Consistently exceeds the standard of grade expectation.

The BFMS counseling department is busy wearing many hats, they address the social emotional needs of our students, facilitate the creation of the Personal Learning Plans for grades six and seven, and collaborate with outside agencies to meet our students needs. Additionally this year they began having Social Academic Instructional Groups (SAIG) to assist our students who may have the skills, but choose not to comply, it focuses on helping these students make respectful choices in a therapeutic group setting. Another function of the guidance department is facilitating student transitions from our feeder schools to BFMS, from BFMS to high school and helping students who enroll during the school year.

The BFMS Community Supported Activities has appointed its officers for the year. Sara Noble is president, Annette Spaulding is Vice President, Jen Silver is Secretary and Margo Ghia is Treasurer. The CSA's big fundraiser is the annual Ski Sale, which was held on December 3 and raised over \$2700.00 dollars. They are currently organizing an organic seed sale fundraiser.

The Summer A.I.M. (Achieve, Inspire, and Motivate) is an extension to the BFMS summer program (which currently offers remedial academic support for failing students) and provides enrichment activities following morning classes. The elements of this program include physical activities, gardening, outdoor exploration, exploratory trips, hands-on learning opportunities and community

connections. Twenty five students participated in our Summer @ A.I.M. camp. Our summer experiences included:

- Film camp with Falls Area Community Television
- Swimming at the Rockingham Recreation Center and Upper Valley Aquatic Center
- Learning about Vermont agriculture at Billings
- Writing and editing blogs
- Engaging with science at the Echo Lake Aquarium & Science Center
- College and career exploration
- A visit to the new England Youth Theater
- Cooking camp

Also addressed in Summer @ A.I.M. is the need to support our incoming students and their parents with transitioning strategies through our "New Student/Family Academy". This week is designed for new students to familiarize themselves with the school building, meet their teachers, and engage in team-building activities. This year was our most successful New Student/Family Academy with 64 students and 21 parents in attendance.

Our athletic program continues to be competitive and we had over 64 students participate in the fall sports, field hockey, soccer, and cross country. Currently our winter program is basketball and we have over 50 students representing BFMS.

In conclusion, I would like to thank the Rockingham community for their support and the gracious welcome I've received. I feel fortunate to have been given to opportunity to serve the families of Rockingham and to work with an outstanding staff of professionals. GO TERRIERS!

Respectfully Submitted,

Karen A. Bukowski



Saxtons River Elementary School

Town Report 2015 - 2016

Making Our School Great - It's a SNAP, is our theme for the year as we have become a K-4 school. All members of the staff encourage growth in behavior, attitude, cognitive capacity and effort by reinforcing the SNAP catchphrases: S SHARE ~ Show kindness by lending a hand to others. N NICE ~ Say and do kind things to others. A ATTITUDE ~ Be amazing and successful with a grateful attitude. P POSITIVE - Choose to be positive.

Saxtons River School continues to offer a strong educational program with faculty and staff committed to all students learning at a high level every day. We strive to meet high goals for every child's social, emotional, and physical development with our team approach to problem solving. Parents are very valuable members of our teams, and we appreciate the good communication and effort made by parents in supporting learning for students.

Our just over 100 members of the student body are assigned to six classrooms. Katharine Loverde continues to teach Kindergarten. Kate Gravelle and Jennifer Herman are the teachers of the two Grade 1 classrooms. First grade is our bubble class in the elementary schools in Rockingham. Dawn Bazin, second grade, and Beth Smallheer, third grade, continue in their assignments. Jaimie Douglass is the Grade 4 teacher and this year has returned to teaching all subjects.

Jen Herman successfully moved from being a regular education paraprofessional last year to a classroom teacher this year. Other new faces are Suzanne Paugh, art educator, and Jenn O'Neill, school counselor. Marjorie Block, CFG teacher, spends a little time with us each morning. Thomas Heisler is our new regular education para.

Janet Brennan is the first person people meet or talk to as she continues as our most capable and energetic Administrative Assistant. Pam Murray is our outstanding school nurse. Coleen Pungler is both special educator and data facilitator this year. Suzy Buckley (reading), Mary Lou Smith (physical education), Alisa Daigneault (music), Melissa Petroski (library), and Kirsten Larson (CFG) are our valuable part time teachers. Lisa Harmon (regular ed para) and Josh Aberman (special ed para) continue to make significant contributions by supporting student learning. Our building gleams with attention from Gary Kinney and Burt Lawrence. Our school lunches are the envy of the neighboring schools with Linda Kinney in charge.

We are focused this year on developing a strong K-4 writing program and will continue to grow this initiative over several years. New units in Science continue to be developed in accordance with the Next Generation Science Standards. Our students enjoy using Science Notebooks. We are committed to a strong math program grades K-4 and our teachers meet with grade level colleagues on strengthening each of these focus areas.

Our first year of SBAC testing gave us some very strong results in both English Language Arts and Mathematics, particularly for grades 4 and 5. The testing starts in grade 3 and we are all continuing along a strong learning curve with new assessments. We use data to improve our instructional practices and learning opportunities. Our students work very hard, and we appreciate their commitment to learning.

We continue to hear good news about last year's fourth and fifth graders who are now at Bellows Falls Middle School.

SRES benefits from the many volunteers who enrich our many activities and assist in our classrooms. There are a number of events and initiatives that are purely volunteer driven, and we all profit from the generous gifts of time and talents. Our PTO is committed to providing students with superb enrichment activities. All of this adds up to a wonderful school for our children.

Thank you, Rockingham community, for consistently supporting our three schools. I continue to feel privileged and humbled to serve students, parents, and the community at Saxtons River Elementary School.

Nancy Erickson

Principal

ROCKINGHAM SCHOOL BOARD ANNUAL REPORT
JANUARY 2016

This report will provide a brief summary of the financial results for the Rockingham School Department for the fiscal year ending June 30, 2015; a brief analysis of the 2017 Budget that voters will deal with on Election Day, March 1, 2016; and some concluding remarks about the outlook for the near future.

Explaining financial results for a school department is at best difficult. In budgeting the Board's focus is on expenses. No matter what happens, as far as taxpayers are concerned, increasing expenses is bad and decreasing expenses is good. The opposite can be said for revenues, that is, increasing revenues is good and decreasing revenues is bad. What then happens to our tax rate is based on a number of critical decisions made in Montpelier. The tax rate is not always easily explained by a review of the trends in expenses and revenues. The key take away here, from a taxpayer consideration, is that controlling the growth of expenses is a prime responsibility of your School Board and the School Administrators.

Fiscal 2015: In comparison to the two previous years, 2015 showed a vast improvement in our financial performance. The year ended with a \$184,000 surplus. The expense report was under budget by \$420,000 and revenues by approximately \$235,000. The principal contribution to both lower expenses and revenues is Special Education. We were fortunate to under spend our budget and of course it was partially offset by lower reimbursement (revenues) from the State and Federal Government. In addition, the Superintendent's Office and each of our Building Principals did a great job in managing costs throughout fiscal year 2015.

2017 Budget: Using a like comparison to our 2016 budget, the 2017 expense budget is up by approximately \$370,000; or 3.5%. The key increases here are Special Education, Pre-School tuition, and Employee costs, both salary and benefits. A 7.9% increase in Health Insurance Premiums was a key contributor. Fortunately our projected revenue has increased such that our Education Spending for 2017 is down slightly from the 2016 number. (Remember increased expense is bad, but increased revenue is good). Education Spending is the number that is used to calculate our tax rate. So the outlook for taxes based on the 2017 budget is positive. Once again I want to acknowledge the work of the Superintendent's Office and our Building Principals for a job well done.

Comments: The taxpayers in Rockingham have been very supportive of the School Department, for which we are grateful. Our school district is in good shape. Our facilities are modern and well maintained. Our academic curriculum is as broad as it ever has been (addressing the needs

ROCKINGHAM SCHOOL BOARD ANNUAL REPORT
JANUARY 2016 cont.

of our challenged children as well as our gifted). Our arts and sports programs are exemplary and participation rates are high. The leadership in our schools is outstanding and for that we are most proud. The price tag is high but our children are benefiting from it.

The overriding financial issue for our schools is the high percentage (over 20%) of children with learning and emotional disorders. This increases our need to add employees to care for the children in our schools and increasingly the need to out place some children who cannot be managed effectively in our schools. I would encourage our town government to take an active interest in this issue and begin to formulate strategies to more effectively deal with it.

Overall I would give the State of Vermont a D grade for its financial management, including school financing. As an example, the governor wanted to gain kudos for emphasizing the importance of early education. Fortunately, Rockingham had emphasized this area long before Governor Shumlin saw it as a public relation opportunity. So, Rockingham has had to increase its tuition subsidy for early education in its 2017 budget to \$150,000, an increase of \$92,000. (unfunded mandate). This includes funds to subsidize the Federal Government's Headstart Program. Why should Rockingham, or any other town, be put in this position? The biggest issue for Rockingham is the reimbursement rate for Special Education. Whether you have 1% or 25% of your student body on special education the reimbursement rate remains the same (56%). That leaves the remaining 44% of this cost the principal responsibility of local taxpayers. We seriously need our elected officials at the State to acknowledge this hardship and help find ways to manage it.

Finally a comment about Act 46. The key message from this legislation is equal opportunity for each child and improved expense management. The "solution" to this latter item is in Consolidation, or having towns establish Education District. I believe it is a very appropriate option and I think our existing partners in the Supervisory Union (Athens, Grafton and Westminster) are the appropriate towns to join Rockingham to form a District. The principal advantages of this union is more efficient management (and better equity among the children), with better utilization of school facilities and the potential for expense savings. I sincerely hope that this process gets a fair vetting.

On Behalf of the Rockingham School Board,

James "Jiggs" McAuliffe, Board Chair

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Donald J. Murray, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of School Directors
Rockingham Town School District
Bellows Falls, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Rockingham Town School District as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, its major funds and the aggregate remaining fund information of the Rockingham Town School District as of June 30, 2015, and the respective

changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 3 through 9 and the information in Schedule 3 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

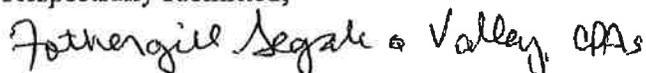
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2015 on our consideration of the School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

Respectfully submitted,



FOTHERGILL SEGALE & VALLEY, CPAs
Montpelier, Vermont
Vermont Public Accountancy License #110

December 28, 2015

ROCKINGHAM TOWN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015

Our discussion and analysis of Rockingham Town School District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2015. Please read it in conjunction with the District's financial statements which begin with Exhibit A.

Financial Highlights

Government-Wide Financial Statements:

- The District's net position increased by \$580,859 during fiscal year 2015 as a result of this year's activities, from a restated balance of \$4,973,076 to a balance of \$5,553,935.
- The total cost of all of the District's programs was \$10,739,612 for fiscal year 2015 compared with \$11,071,722 for the prior year, about a 2.9% decrease.

Fund Financial Statements:

- The District's General Fund fund balance increased by \$297,967 during fiscal year 2015 as a result of this year's activities, from a fund deficit of (\$307,371) to a fund deficit of (\$9,404). The District budgeted a surplus of \$80,530, therefore the increase of \$297,967 is \$217,437 better than budget.
- The District's Food Service Fund fund balance decreased by \$31,199, from a balance of \$35,727 to a balance of \$4,528 at June 30, 2015.
- The Renovation Construction Fund ended with a fund balance at June 30, 2015 of \$11,390, which is a decrease of \$52,375 from the \$63,765 fund balance at June 30, 2014. This is a result of construction costs and a transfer to the General Fund.
- The District's Projects Fund fund balance decreased by \$440, from a balance of \$14,058 to a balance of \$13,618 at June 30, 2015. This balance is committed for future projects.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Exhibits A and B) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements, starting with Exhibit C, include only governmental activities. These statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statements provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside the government.

Reporting the School District as a Whole

The financial statements of the District as a whole are reflected in Exhibit A and Exhibit B. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps

ROCKINGHAM TOWN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015
(Continued)

answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and change in net position. You can think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the District's property tax base and the condition of the District's capital assets, to assess the overall health of the District.

All of the District's basic services are governmental activities. They include regular and special education for Kindergarten through 8th grade, support services, administrative services, transportation, food services, interest on long-term debt and other activities. Act 68 state aid and state grants finance most of these activities.

Reporting the School District's Most Significant Funds

The financial statements of the District's major funds begins with Exhibit C and provides detailed information about the most significant funds – not the School District as a whole. Some funds are required to be established by State law and by bond covenants. However, the School Board establishes other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The District's funds use the following accounting approaches:

- Governmental funds – All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds on the face of the governmental funds statements.

ROCKINGHAM TOWN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015
(Continued)

The School District as Agent

The District is the fiscal agent for funds held for various school related activities. All of the District's fiduciary activities are Agency Funds and are reported in a separate Statement of Fiduciary Net Position in Exhibit H. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The School District as a Whole (Government-Wide Financial Statement Analysis)

The District's combined net position increased by \$580,859 from a year ago – increasing from a restated balance of \$4,973,076 to \$5,553,935. The June 30, 2014 balances were restated to implement GASB 68, which is related to new standards for pension accounting. Net position was decreased by \$119,515 from a balance of \$5,092,591 to \$4,973,076.

Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the District's governmental activities.

Table 1
Net Position

	Governmental Activities		
	2014	(Restated) 2014	Increase (decrease)
Current and other assets	\$ 228,624	\$ 432,565	\$ (203,941)
Capital assets	17,300,838	17,635,512	(334,674)
Total assets	<u>17,529,462</u>	<u>18,068,077</u>	<u>(538,615)</u>
Total deferred outflows of resources	32,690	57,262	(24,572)
Other liabilities	262,792	820,675	(557,883)
Long-term liabilities	11,608,372	12,331,588	(723,216)
Total liabilities	<u>11,871,164</u>	<u>13,152,263</u>	<u>(1,281,099)</u>
Total deferred inflows of resources	137,053	0	137,053
Net position:			
Invested in capital assets, net of debt	5,704,866	5,344,369	360,497
Unrestricted	(150,931)	(371,293)	220,362
Total net position	<u>\$ 5,553,935</u>	<u>\$ 4,973,076</u>	<u>\$ 580,859</u>

Unrestricted net position is the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements. Unrestricted net position increased from a deficit balance of (\$371,293) at June 30, 2014 to a deficit balance of (\$150,931) at June 30, 2015, an increase of \$220,362.

Current and other assets decreased due to spending Bond Anticipation Note proceeds for the Middle School Renovation Project that were unspent in the prior year. The decrease in Capital Assets is due to depreciation. The Long Term Liabilities decrease is due to payments made on bonds. The increase in Other Liabilities relates to the payback of special education revenue due to State.

ROCKINGHAM TOWN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015
(Continued)

Table 2
Change in Net Position

	Governmental Activities		
	2015	2014	Net Change
REVENUES			
Program revenues:			
Charges for services	\$ 580,977	\$ 494,509	\$ 86,468
Operating grants & contributions	2,114,585	2,554,004	(439,419)
General revenues:			
Act 68 state aid	8,603,196	7,877,231	725,965
Other general revenues	21,713	9,179	12,534
Loss on sale of bus	0	(45,132)	45,132
Total revenues	<u>11,320,471</u>	<u>10,889,791</u>	<u>430,680</u>
PROGRAM EXPENSES			
Regular instruction & related	5,276,270	5,003,236	273,034
Special education & related	1,912,083	2,364,205	(452,122)
Federal grant programs	0	369,478	(369,478)
Support services	802,382	551,859	250,523
Fiscal services	171,195	154,307	16,888
Operation & maintenance of bldg	1,259,001	1,271,573	(12,572)
Transportation	277,367	268,162	9,205
Food services	469,615	459,972	9,643
Interest on long-term debt	188,299	207,130	(18,831)
On behalf payments	383,400	421,800	(38,400)
Total program expenses	<u>10,739,612</u>	<u>11,071,722</u>	<u>(332,110)</u>
Increase (decrease) in net position	<u>\$ 580,859</u>	<u>\$ (181,931)</u>	<u>\$ 762,790</u>

Increased regular education provided more charges for services revenue in 2015. Act 68 State Aid increases were due to increases in budgeted expenditures and a payment for special education costs from a prior period.

Regular instruction and related expenditures increased due to anticipated contingency funds for salary and benefit increases plus ineligible special education expenditures. Special education and related expenditures decreased primarily due to fiscal year 2014 incurring an expense for disallowed special education costs from a previous year. Federal grant programs decreased due to all federal grants now being run through the Supervisory Union which also caused an increase in support services paid to the Supervisory Union.

Table 3 presents the cost of each of the District's six largest programs – regular instruction and related services, special education and related services, operation and maintenance of buildings, federal grant programs, food services, and support services, and – as well as each program's net cost (total cost less revenue generated by the activities). The net cost shows the financial burden that was placed on the District's taxpayers by each of these functions.

ROCKINGHAM TOWN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015
(Continued)

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2015	2014	2015	2014
Regular instruction and related	\$ 5,276,270	\$ 5,003,236	\$4,872,965	\$ 4,692,480
Special education and related	1,912,083	2,364,205	545,163	1,001,930
Operation and maintenance of bldgs.	1,259,001	1,271,573	1,259,001	1,271,573
Federal grant programs	0	369,478	0	0
Food services	469,615	459,972	31,255	(9,401)
Support services	802,382	551,859	802,382	551,859
Other	1,020,261	1,051,399	533,284	514,768
	<u>\$ 10,739,612</u>	<u>\$ 11,071,722</u>	<u>\$8,044,050</u>	<u>\$ 8,023,209</u>

The School District's Funds (*Fund Financial Statement Analysis*)

As the District completed the year, its governmental funds (as presented in the Balance Sheet on Exhibit C) reported a fund balance of \$20,132, which is an increase of \$213,953 from last year's total fund deficit of (\$193,821). This increase is mostly due to lower than anticipated assessments from the Supervisory Union.

General Fund Budgetary Highlights

Quarterly financial reports reviewed by the Board of School Directors served as the vehicle for monitoring the actual results compared to budget for the fiscal year. Over the course of the year, the District's management did not adjust the budget.

ROCKINGHAM TOWN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015
(Continued)

See Exhibit G for a comparison of actual to budget that shows the favorable and unfavorable variances that arose during the year in the General Fund. The larger variances are as follows:

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Special Ed reimbursement	\$ 1,177,558	\$ 1,055,936	\$ (121,622)
Special Ed - state placed	98,175	0	(98,175)
Expenditures:			
Middle School - regular education	517,123	570,719	(53,596)
Middle School - Grades 5 & 6	361,099	505,650	(144,551)
Special Ed - throughout Rockingham	2,177,050	1,912,083	264,967
Support Services through WNESU	863,171	780,088	83,083
Board of Education	166,219	18,564	147,655

Special education reimbursement and special education state place revenue were less than budget due to change in student needs.

Middle School regular education was over budget due to an increase in purchased services to meet students' educational needs. Middle School Grade 5 & 6 was over budget due to an assessment from the Supervisory Union not being budgeted for. The receipt of additional funds by the Supervisory Union reduced the special education assessment and other assessments charged by the Supervisory Union to the School District. Board of Education costs were under budget due to budgeting for legal and other employee salary/benefit items relating to contract negotiations, which were not resolved at the time the budget was developed but were resolved before the start of fiscal year 2015.

Capital Assets

At June 30, 2015, the District had \$17,300,838, invested in a broad range of capital assets, including school buildings, equipment and transportation vehicles, net of accumulated depreciation. This amount represents a net decrease of \$334,674 compared to last year.

Table 4
Capital Assets at Year-End
(Net of Accumulated Depreciation)

	Governmental Activities	
	2015	2014
Land	\$ 94,880	\$ 94,880
Buildings	51,349	53,463
Improvements	16,902,575	17,157,599
Vehicles	159,169	180,380
Equipment	92,865	149,190
Totals	<u>\$ 17,300,838</u>	<u>\$17,635,512</u>

Additions during the year consisted of a roof at the middle school, an HVAC system, stage lighting and cafeteria tables.

ROCKINGHAM TOWN SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015
(Continued)

Debt Administration

At June 30, 2015, the District had \$11,608,372 in debt outstanding versus \$12,331,588 on June 30, 2014 – a decrease of \$723,216, which represents payment of debt.

Economic Factors and Next Year's Budgets and Rates

Each year the School Districts' elected and appointed officials weigh the needs of their student population and the impact that has on the local economy. When adopting the budget for fiscal year 2015-2016, the Board considered regional unemployment and other changes in the local community, anticipated shifts in student enrollment and their changing needs, possible shifts in other revenue streams that would impact the budget, and the impact of the School District's budget as it relates to the local economy and resident tax rates.

Contacting the School District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Superintendent of Schools at the Windham Northeast Supervisory Union office located at 25 Cherry Street, Bellows Falls, Vermont 05101.

ROCKINGHAM TOWN SCHOOL DISTRICT

EXHIBIT C

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2015

	Major Funds		Non-Major Funds	Total Governmental Funds
	General Fund	Food Service Fund	Other Governmental Funds	
ASSETS				
Cash	\$ 3,340	\$ 31,162	\$ 0	\$ 34,502
Restricted cash	0	0	12,400	12,400
Due from WNESU	101,247	55,297	0	156,544
Due from other funds	0	0	13,618	13,618
Accounts receivable	6,269	0	0	6,269
Prepays	7,552	5,636	0	13,188
Inventory	0	5,721	0	5,721
Total assets	<u>\$ 118,408</u>	<u>\$ 97,816</u>	<u>\$ 26,018</u>	<u>\$ 242,242</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 80,045	\$ 68,531	\$ 0	\$ 148,576
Due to State of Vermont	41,701	0	0	41,701
Due to other funds	6,066	24,757	1,010	31,833
Total liabilities	<u>127,812</u>	<u>93,288</u>	<u>1,010</u>	<u>222,110</u>
FUND BALANCE (DEFICIT)				
Nonspendable - prepaids	7,552	5,636	0	13,188
Nonspendable - inventory	0	5,721	0	5,721
Restricted	0	0	11,390	11,390
Committed - Projects fund	0	0	13,618	13,618
Unassigned	(16,956)	(6,829)	0	(23,785)
Total fund balance (deficit)	<u>(9,404)</u>	<u>4,528</u>	<u>25,008</u>	<u>20,132</u>
Total liabilities and fund balance (deficit)	<u>\$ 118,408</u>	<u>\$ 97,816</u>	<u>\$ 26,018</u>	<u>\$ 242,242</u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES (DEFICIT) - GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2015

	Major Funds		Non-Major Funds	Total
	General Fund	Food Service Fund	Other Governmental Funds	Governmental Funds
REVENUES				
Act 68 state aid	\$ 8,603,196	\$ 0	\$ 0	\$ 8,603,196
Special education state aid	1,304,472	0	0	1,304,472
Transportation aid	103,577	0	0	103,577
Tuition - regular education	403,305	0	0	403,305
Tuition - special education	62,448	0	0	62,448
Federal revenue	0	311,631	0	311,631
Food service	0	126,729	0	126,729
Miscellaneous income	17,912	0	2,000	19,912
Investment income	1,745	56	0	1,801
On behalf payments	383,400	0	0	383,400
Total revenues	<u>10,880,055</u>	<u>438,416</u>	<u>2,000</u>	<u>11,320,471</u>
EXPENDITURES				
Current				
Regular education	5,221,026	0	440	5,221,466
Special education	1,912,083	0	0	1,912,083
Support services through WNESU	780,088	0	0	780,088
Board of Education cost	22,294	0	0	22,294
Fiscal services	171,195	0	0	171,195
Operation and maintenance of building	857,089	0	20	857,109
Transportation	256,156	0	0	256,156
Food service	0	469,615	0	469,615
On behalf payments	383,400	0	0	383,400
Debt Service				
Interest expense	192,025	0	0	192,025
Principal	723,216	0	0	723,216
Capital outlays	86,846	0	31,025	117,871
Total expenditures	<u>10,605,418</u>	<u>469,615</u>	<u>31,485</u>	<u>11,106,518</u>
EXCESS REVENUES (EXPENDITURES)	274,637	(31,199)	(29,485)	213,953
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	23,330	0	(23,330)	0
NET CHANGE IN FUND BALANCES (DEFICIT)	297,967	(31,199)	(52,815)	213,953
FUND BALANCES (DEFICIT) - JULY 1, 2014	<u>(307,371)</u>	<u>35,727</u>	<u>77,823</u>	<u>(193,821)</u>
FUND BALANCES (DEFICIT) - JUNE 30, 2015	<u>\$ (9,404)</u>	<u>\$ 4,528</u>	<u>\$ 25,008</u>	<u>\$ 20,132</u>

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (DEFICIT)
TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2014

TOTAL NET CHANGE IN FUND BALANCES (DEFICIT)		\$ 213,953
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays (\$117,871) is less than depreciation expense \$(452,545) in the period.		
	(334,674)	
Payment of bonds payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
	723,216	
Accrued interest on long-term debt is not reflected on the governmental funds, but is shown as a liability on the statement of net position. The change in accrued interest was \$3,726.		
	3,726	
Governmental funds report pension contributions as expenditures. However in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense:		
District pension contributions	32,690	
Cost of benefits earned, net of employee contributions	(58,052)	(25,362)
	<u>32,690</u>	<u>(25,362)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ 580,859</u>

ROCKINGHAM TOWN SCHOOL DISTRICT

2017 PROPOSED REVENUE BUDGET

	2 Years Prior Budget 7/1/2014 - 6/30/2015	2 Years Prior Actual 7/1/2014 - 6/30/2015	1 Year Prior Revised 7/1/2015 - 6/30/2016	Budget Total 7/1/2016 - 6/30/2017	Budget Difference
GENERAL FUND					
1 APPLIED SURPLUS	(\$100,000.00)	(\$100,000.00)	\$0.00	(\$84,519.00)	(\$84,519.00)
2 WESTMINSTER GRADES 7 & 8 TUITION	(\$370,526.00)	(\$306,976.00)	(\$263,670.00)	(\$379,600.00)	(\$115,930.00)
3 ATHENS GRADES 7 & 8 TUITION	(\$28,502.00)	(\$50,251.19)	(\$31,020.00)	(\$30,368.00)	\$652.00
4 GRAFTON GRADES 7 & 8 TUITION	(\$14,251.00)	(\$46,077.80)	(\$31,020.00)	(\$45,552.00)	(\$14,532.00)
5 WESTMINSTER SPECIAL ED EXCESS COST	(\$42,100.00)	(\$28,703.02)	(\$17,000.00)	(\$32,000.00)	(\$15,000.00)
6 ATHENS SPECIAL ED EXCESS COST	(\$27,000.00)	(\$26,050.33)	(\$14,000.00)	\$0.00	\$14,000.00
7 GRAFTON SPECIAL ED EXCESS COST	\$0.00	(\$7,694.18)	\$0.00	\$0.00	\$0.00
8 INTEREST	(\$5,500.44)	(\$1,744.93)	(\$2,100.00)	(\$1,700.00)	\$400.00
9 RENTAL INCOME	(\$1.00)	(\$96.10)	(\$1.00)	(\$1.00)	\$0.00
10 EDUCATION SPENDING	(\$8,422,666.00)	(\$8,603,196.00)	(\$8,707,276.00)	(\$8,803,914.00)	(\$96,638.00)
11 TRANSPORTATION AID	(\$103,831.00)	(\$103,577.00)	(\$91,432.00)	\$0.00	\$91,432.00
12 MAINSTREAM BLOCK GRANT	(\$192,304.00)	(\$192,304.00)	(\$195,917.00)	(\$192,773.00)	\$3,144.00
13 SPECIAL EDUCATION EXPENDITURE REIMB	(\$1,109,738.46)	(\$1,055,936.28)	(\$1,256,750.00)	(\$1,340,872.00)	(\$84,122.00)
14 EXTRA-ORDINARY REIMBURSEMENT	(\$67,819.00)	\$0.00	\$0.00	\$0.00	\$0.00
15 ESSENTIAL EARLY EDUCATION GRANT	(\$56,232.00)	(\$56,232.00)	(\$55,679.00)	(\$52,531.00)	\$3,148.00
16 STATE PLACED SPECIAL ED REIMB	(\$98,175.00)	\$0.00	\$0.00	\$0.00	\$0.00
17 TECHNOLOGY RESERVE TRANSFER	\$0.00	(\$439.96)	\$0.00	\$0.00	\$0.00
18 PROPERTY ACQUISITION-RES. TRANSFER	\$0.00	\$0.00	(\$2,039.00)	\$0.00	\$2,039.00
19 INTERFUND TRANSFER	\$0.00	(\$197.84)	\$0.00	\$0.00	\$0.00
20 CES SEWER RESERVE FUND TRANSFER	\$0.00	\$0.00	(\$1,931.00)	\$0.00	\$1,931.00
21 SAFETY SIGN - RESERVE TRANSFER	\$0.00	\$0.00	(\$6,760.00)	\$0.00	\$6,760.00
22 ADJ OF PRIOR YEARS EXPENDITURES	\$0.00	(\$2,492.39)	\$0.00	\$0.00	\$0.00
23 SALE OF EQUIPMENT/SUPPLIES	\$0.00	(\$500.00)	\$0.00	\$0.00	\$0.00
24 SAXTONS RIVER DONATIONS	\$0.00	(\$171.15)	\$0.00	\$0.00	\$0.00
TOTAL GENERAL FUND	(\$10,638,645.90)	(\$10,582,640.17)	(\$10,676,595.00)	(\$10,963,830.00)	(\$287,235.00)
NUTRITION PROGRAM					
25 INTEREST INCOME	\$0.00	(\$56.13)	\$0.00	\$0.00	\$0.00
26 STUDENT MEALS	\$0.00	(\$65,237.65)	\$0.00	\$0.00	\$0.00
27 ADULT MEALS	\$0.00	(\$20,040.35)	\$0.00	\$0.00	\$0.00
28 STUDENT ALA CARTE	\$0.00	(\$18,892.80)	\$0.00	\$0.00	\$0.00
29 SPECIAL FUNCTIONS	\$0.00	(\$4,578.03)	\$0.00	\$0.00	\$0.00
30 VENDING	\$0.00	(\$2,035.50)	\$0.00	\$0.00	\$0.00
31 FOODSERVICE DONATIONS	\$0.00	(\$400.00)	\$0.00	\$0.00	\$0.00
32 TRANSFER FROM ATHENS/GRAFTON	\$0.00	\$0.00	\$0.00	(\$2,342.50)	(\$2,342.50)
33 TRANSFER FROM BFUHS	\$0.00	\$0.00	\$0.00	(\$9,577.50)	(\$9,577.50)
34 MISC. REVENUE	\$0.00	(\$3,822.55)	\$0.00	\$0.00	\$0.00
35 OVER/UNDER CAFE SERVICES	\$0.00	\$51.59	\$0.00	\$0.00	\$0.00
36 NEGATIVE BALANCE PAYMENTS	\$0.00	(\$268.24)	\$0.00	\$0.00	\$0.00
37 STATE LUNCH MATCH	\$0.00	(\$9,921.07)	\$0.00	\$0.00	\$0.00
38 STATE BREAKFAST MATCH	\$0.00	(\$2,790.83)	\$0.00	\$0.00	\$0.00
39 AFTERSCHOOL SNACK	\$0.00	(\$3,248.02)	\$0.00	\$0.00	\$0.00
40 FRESH FRUITS/VEGGIES	\$0.00	(\$24,071.16)	\$0.00	\$0.00	\$0.00
41 FEDERAL SCHOOL LUNCH	\$0.00	(\$196,405.06)	\$0.00	\$0.00	\$0.00
42 FEDERAL SCHOOL BREAKFAST	\$0.00	(\$62,662.14)	\$0.00	\$0.00	\$0.00
43 COMMODITIES	\$0.00	(\$24,037.72)	\$0.00	\$0.00	\$0.00
44 TRANSFER FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	(\$13,080.00)	(\$13,080.00)
TOTAL NUTRITION PROGRAM	\$0.00	(\$438,415.66)	\$0.00	(\$25,000.00)	(\$25,000.00)
E-RATE REIMBURSEMENT					
45 E-RATE REIMBURSEMENT	\$0.00	(\$14,652.95)	\$0.00	\$0.00	\$0.00
TOTAL E-RATE REIMBURSEMENT	\$0.00	(\$14,652.95)	\$0.00	\$0.00	\$0.00
GRAND TOTAL TO BE VOTED UPON BY TAXPAYE	(\$10,638,645.90)	(\$11,035,708.78)	(\$10,676,595.00)	(\$10,988,830.00)	(\$312,235.00)
EDUCATION SPENDING FOR PRIOR YEAR DEFICIT					
46 ED SPENDING FOR PRIOR YEAR DEFICIT	\$ (180,530.08)		\$ (207,913.48)		
TOTAL ED SPENDING FOR PRIOR YEAR DEFICIT	\$ (180,530.08)		\$ (207,913.48)		
GRAND TOTAL WITH PRIOR YEAR DEFICIT	(\$10,819,175.98)		(\$10,884,508.48)		

ROCKINGHAM TOWN SCHOOL DISTRICT

2017 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget <i>7/1/2014 - 6/30/2015</i>	2 Years Prior Actual <i>7/1/2014 - 6/30/2015</i>	1 Year Prior Revised <i>7/1/2015 - 6/30/2016</i>	Budget Total <i>7/1/2016 - 6/30/2017</i>	Budget Difference
GENERAL FUND					
DISTRICTWIDE EXPENDITURES					
RETIREMENT/EMPLOYMENT/ELL					
1	\$2,000.00	\$7,000.00	\$4,800.00	\$1,000.00	(\$3,800.00)
2	\$20,000.00	\$2,951.93	\$10,000.00	\$6,000.00	(\$4,000.00)
3	\$4,925.64	\$4,934.58	\$5,176.55	\$9,946.29	\$4,769.74
RETIREMENT/EMPLOYMENT/ELL	\$26,925.64	\$14,886.51	\$19,976.55	\$16,946.29	(\$3,030.26)
HOME/SCHOOL/COLLEGE LIAISON					
4	\$0.00	\$4,674.97	\$0.00	\$0.00	\$0.00
TOTAL HOME/SCHOOL/COLLEGE LIAISON	\$0.00	\$4,674.97	\$0.00	\$0.00	\$0.00
EARLY EDUCATION					
5	\$84,537.10	\$84,537.12	\$65,054.95	\$56,288.41	(\$8,766.54)
6	\$24,000.00	\$23,884.72	\$50,000.00	\$142,232.00	\$92,232.00
TOTAL EARLY EDUCATION	\$108,537.10	\$108,421.84	\$115,054.95	\$198,520.41	\$83,465.46
SPECIAL EDUCATION					
7	\$1,939,125.38	\$1,648,058.70	\$1,907,045.28	\$2,019,852.94	\$112,807.66
TOTAL SPECIAL EDUCATION ASSESSMENT	\$1,939,125.38	\$1,648,058.70	\$1,907,045.28	\$2,019,852.94	\$112,807.66
ESSENTIAL EARLY EDUCATION					
8	\$116,615.97	\$122,016.00	\$122,468.17	\$133,297.48	\$10,829.31
9	\$3,337.39	\$0.05	\$534.00	\$464.00	(\$70.00)
10	\$2,669.91	\$959.36	\$2,403.00	\$3,859.90	\$1,456.90
11	\$35,042.63	\$33,271.88	\$58,708.03	\$18,690.03	(\$40,018.00)
12	\$3,637.76	\$7,851.93	\$0.00	\$7,051.30	\$7,051.30
13	\$8,009.74	\$2,863.17	\$7,843.13	\$1,479.00	(\$6,364.13)
14	\$0.00	\$30.51	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION	\$169,313.40	\$166,992.90	\$191,956.33	\$164,841.71	(\$27,114.62)
SUBSTANCE ABUSE PROGRAM					
15	\$2,028.39	\$1,757.11	\$1,711.67	\$1,701.16	(\$10.51)
TOTAL SUBSTANCE ABUSE PROGRAM	\$2,028.39	\$1,757.11	\$1,711.67	\$1,701.16	(\$10.51)
PSYCHOLOGICAL SERVICES					
16	\$188,737.62	\$153,334.22	\$217,581.57	\$243,099.43	\$25,517.86
TOTAL PSYCHOLOGICAL SERVICES	\$188,737.62	\$153,334.22	\$217,581.57	\$243,099.43	\$25,517.86
SPEECH/AUDIOLOGY SERVICES					
17	\$0.00	\$1,039.78	\$0.00	\$0.00	\$0.00
18	\$118,928.10	\$143,938.76	\$146,279.35	\$153,175.08	\$6,895.73
TOTAL SPEECH/AUDIOLOGY SERVICES	\$118,928.10	\$144,978.54	\$146,279.35	\$153,175.08	\$6,895.73
OCCUPATIONAL THERAPY SERVICES					
19	\$0.00	\$1,636.50	\$0.00	\$0.00	\$0.00
20	\$83,004.26	\$78,622.07	\$66,689.85	\$68,949.73	\$2,259.88
TOTAL OCCUPATIONAL THERAPY SERVICES	\$83,004.26	\$80,258.57	\$66,689.85	\$68,949.73	\$2,259.88
PHYSICAL THERAPY SERVICES					
21	\$11,996.52	\$10,259.79	\$12,389.83	\$13,557.50	\$1,167.67
TOTAL PHYSICAL THERAPY SERVICES	\$11,996.52	\$10,259.79	\$12,389.83	\$13,557.50	\$1,167.67
WNESU COURSE REIMBURSEMENT					
22	\$0.00	\$4,786.60	\$1,614.98	\$873.81	(\$741.17)
TOTAL WNESU COURSE REIMBURSEMENT	\$0.00	\$4,786.60	\$1,614.98	\$873.81	(\$741.17)
TECHNOLOGY INTEGRATION RESOURCE EDUCATOR					
23	\$42,080.01	\$42,031.41	\$41,261.31	\$40,662.86	(\$598.45)
TOTAL TECH INTEGRATION RESOURCE EDUCATOR	\$42,080.01	\$42,031.41	\$41,261.31	\$40,662.86	(\$598.45)
INFORMATION TECHNOLOGY SERVICES					
24	\$23,318.00	\$30,768.00	\$36,484.98	\$30,597.30	(\$5,887.68)
TOTAL INFORMATION TECHNOLOGY SERVICES	\$23,318.00	\$30,768.00	\$36,484.98	\$30,597.30	(\$5,887.68)

ROCKINGHAM TOWN SCHOOL DISTRICT

2017 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget <u>7/1/2014 - 6/30/2015</u>	2 Years Prior Actual <u>7/1/2014 - 6/30/2015</u>	1 Year Prior Revised <u>7/1/2015 - 6/30/2016</u>	Budget Total <u>7/1/2016 - 6/30/2017</u>	Budget Difference
BOARD OF EDUCATION					
25 SALARIES	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00
26 BOARD MEETING MINUTES SALARY	\$2,000.00	\$1,425.00	\$2,000.00	\$1,500.00	(\$500.00)
27 FICA/MEDI	\$421.00	\$376.78	\$421.00	\$383.00	(\$38.00)
28 MINUTE TAKER WORKERS COMP	\$0.00	\$51.96	\$0.00	\$39.00	\$39.00
29 ADMINISTRATIVE SERVICES	\$0.00	\$1,179.62	\$0.00	\$0.00	\$0.00
30 WNESU ASSESSMENT (BOARD)	\$0.00	\$5,033.81	\$0.00	\$0.00	\$0.00
31 LEGAL LIABILITY INSURANCE	\$13,000.00	\$7,185.16	\$8,000.00	\$6,650.00	(\$1,350.00)
32 FACT TV	\$700.00	\$250.00	\$700.00	\$600.00	(\$100.00)
33 ANNUAL BOOKLET PRINTING	\$5,000.00	\$2,228.68	\$1,300.00	\$2,400.00	\$1,100.00
34 TRAVEL	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00
35 BOARD SUPPLIES	\$155.00	\$24.99	\$155.00	\$50.00	(\$105.00)
36 SCHOOL BOARD BOOKS	\$130.00	\$0.00	\$130.00	\$0.00	(\$130.00)
37 DUES/MEMBERSHIPS	\$2,300.00	\$2,342.19	\$2,300.00	\$2,400.00	\$100.00
38 CONTINGENCY	\$138,963.00	\$0.00	\$22,500.00	\$78,810.00	\$56,310.00
TOTAL BOARD OF EDUCATION	\$166,219.00	\$23,598.19	\$41,056.00	\$96,382.00	\$55,326.00
ELECTION SERVICES					
39 ELECTION SERVICES	\$0.00	\$0.00	\$0.00	\$1,300.00	\$1,300.00
TOTAL ELECTION SERVICES	\$0.00	\$0.00	\$0.00	\$1,300.00	\$1,300.00
LEGAL SERVICES					
40 LEGAL SERVICES	\$20,000.00	\$3,729.77	\$7,500.00	\$7,500.00	\$0.00
41 WNESU ASSESSMENT (LEGAL)	\$127,669.87	\$4,319.35	\$30,664.11	\$42,586.97	\$11,922.86
TOTAL LEGAL SERVICES	\$147,669.87	\$8,049.12	\$38,164.11	\$50,086.97	\$11,922.86
SUPERINTENDENT'S OFFICE					
42 WNESU ASSESSMENT (SUPT)	\$109,136.15	\$110,926.95	\$108,256.14	\$108,623.36	\$367.22
TOTAL SUPERINTENDENT'S OFFICE	\$109,136.15	\$110,926.95	\$108,256.14	\$108,623.36	\$367.22
CURRICULUM COORDINATOR/GRANT MANAGER					
43 WNESU CURR COORD/GRNT MGR ASSESSMENT	\$24,285.22	\$20,666.82	\$21,840.20	\$20,009.65	(\$1,830.55)
TOTAL CURRICULUM COOR/GRANT MANAGER	\$24,285.22	\$20,666.82	\$21,840.20	\$20,009.65	(\$1,830.55)
OTHER ADMINISTRATION SERVICES					
44 WNESU ASSESSMENT (OTHER ADMIN ASST)	\$0.00	\$9,804.59	\$10,433.02	\$10,861.51	\$428.49
TOTAL OTHER ADMIN SERVICES	\$0.00	\$9,804.59	\$10,433.02	\$10,861.51	\$428.49
504 COORDINATOR					
45 WNESU ASSESSMENT (504 COORD)	\$10,690.88	\$10,364.43	\$11,233.55	\$9,090.50	(\$2,143.05)
TOTAL 504 COORDINATOR	\$10,690.88	\$10,364.43	\$11,233.55	\$9,090.50	(\$2,143.05)
SPECIAL SERVICES ADMINISTRATION					
46 WNESU ASSMNT (LEA ODD NON SPECIAL ED)	\$0.00	\$2,628.04	\$0.00	\$0.00	\$0.00
47 WNESU ASSMNT (SP ED ADMIN)	\$115,673.28	\$142,219.71	\$145,326.77	\$146,070.44	\$743.67
48 WNESU ASSMNT (EEE ADMIN SUPPORT)	\$0.00	\$6,699.43	\$10,350.34	\$8,505.12	(\$1,845.22)
TOTAL SPECIAL SERVICES ADMINISTRATION	\$115,673.28	\$151,547.18	\$155,677.11	\$154,575.56	(\$1,101.55)
FISCAL SERVICES					
49 TREASURER SERVICES	\$0.00	\$0.00	\$3,500.00	\$0.00	(\$3,500.00)
50 WNESU ASSESSMENT (FISCAL)	\$167,006.87	\$167,664.39	\$175,395.87	\$170,296.28	(\$5,099.59)
51 LEGAL SERVICES	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00
52 SHORT TERM INTEREST	\$12,000.00	\$3,130.44	\$7,500.00	\$4,000.00	(\$3,500.00)
53 AUDIT SERVICES	\$16,500.00	\$16,500.00	\$18,000.00	\$14,000.00	(\$4,000.00)
TOTAL FISCAL SERVICES	\$195,506.87	\$187,694.83	\$204,395.87	\$188,296.28	(\$16,099.59)
OPERATIONS/MAINTENANCE OF PLANT					
54 PROPERTY/GENERAL LIABILITY INSURANCE	\$59,000.00	\$56,636.76	\$58,000.00	\$45,500.00	(\$12,500.00)
55 WNESU ASSESSMENT (BLDG)	\$43,600.85	\$45,890.61	\$45,886.48	\$43,540.35	(\$2,346.13)
TOTAL OPERATIONS/MAINTENANCE OF PLANT	\$102,600.85	\$102,527.37	\$103,886.48	\$89,040.35	(\$14,846.13)

ROCKINGHAM TOWN SCHOOL DISTRICT

2017 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
CROSSING GUARDS						
56	CROSSING GUARDS	\$6,250.00	\$5,850.00	\$6,000.00	\$6,000.00	\$0.00
TOTAL CROSSING GUARDS		\$6,250.00	\$5,850.00	\$6,000.00	\$6,000.00	\$0.00
STUDENT TRANSPORTATION						
57	WNESU ASSESSMENT (TRANSPORTATION)	\$220,955.15	\$196,946.19	\$222,474.97	\$155,217.54	(\$67,257.43)
58	WNESU ASSESSMENT (BUS PURCHASE)	\$39,097.60	\$59,209.47	\$31,922.60	\$31,922.60	\$0.00
59	WNESU ASSESSMENT (SP ED TRANSPORTATION)	\$65,873.55	\$81,983.18	\$64,645.34	\$62,476.56	(\$2,168.78)
60	WNESU ASSESSMENT (EEE TRANSPORTATION)	\$2,737.00	\$1,502.49	\$2,364.88	\$1,506.32	(\$858.56)
TOTAL STUDENT TRANSPORTATION		\$328,663.30	\$339,641.33	\$321,407.79	\$251,123.02	(\$70,284.77)
ADVERTISING						
61	ADVERTISING	\$2,000.00	\$193.48	\$2,000.00	\$400.00	(\$1,600.00)
TOTAL ADVERTISING		\$2,000.00	\$193.48	\$2,000.00	\$400.00	(\$1,600.00)
DATA FACILITATOR						
62	WNESU ASSESSMENT (DATA FACILITATOR)	\$6,190.40	\$5,923.25	\$5,988.08	\$5,951.35	(\$36.73)
TOTAL DATA FACILITATOR		\$6,190.40	\$5,923.25	\$5,988.08	\$5,951.35	(\$36.73)
WNESU THROUGHOUT ASSESSMENT						
63	WNESU ASSESSMENT (THROUGHOUT)	\$10,125.24	\$8,347.07	\$2,023.65	\$2,431.55	\$407.90
TOTAL WNESU THROUGHOUT ASSESSMENT		\$10,125.24	\$8,347.07	\$2,023.65	\$2,431.55	\$407.90
LONG TERM DEBT SERVICE						
64	BOND-LONG TERM INTEREST	\$116,561.00	\$113,446.62	\$85,174.91	\$99,046.00	\$13,871.09
65	QSCB INTEREST PAYMENTS	\$33,878.00	\$24,730.80	\$27,102.24	\$24,731.00	(\$2,371.24)
66	2012 GENERAL OBLIGATION BOND INTEREST	\$53,846.85	\$53,846.85	\$52,512.30	\$51,003.00	(\$1,509.30)
67	BOND PRINCIPAL PAYMENT	\$205,000.00	\$205,000.00	\$205,000.00	\$205,000.00	\$0.00
68	2012 QSCB PRINCIPAL PAYMENT	\$421,016.00	\$421,015.61	\$421,016.00	\$421,016.00	\$0.00
69	BOND ANTICIPATION PRINCIPAL PAYMENTS	\$97,200.00	\$97,200.00	\$97,200.00	\$97,200.00	\$0.00
TOTAL LONG TERM DEBT SERVICE		\$927,501.85	\$915,239.88	\$888,005.45	\$897,996.00	\$9,990.55
ADJUSTMENTS TO PREVIOUS YEAR'S EXPENDITURES						
70	ADJ TO PRIOR YEAR EXPENDITURES	\$0.00	\$4,798.38	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTMENT TO PREV YR EXPENDITURES		\$0.00	\$4,798.38	\$0.00	\$0.00	\$0.00
TRANSFER TO FOODSERVICE						
71	TRANSFER TO FOOD SERVICE	\$0.00	\$0.00	\$0.00	\$13,080.00	\$13,080.00
TOTAL TRANSFER TO FOODSERVICE		\$0.00	\$0.00	\$0.00	\$13,080.00	\$13,080.00
TOTAL DISTRICTWIDE EXPENDITURES		\$4,866,507.33	\$4,316,382.03	\$4,678,414.10	\$4,858,026.32	\$179,612.22
BELLOWS FALLS MIDDLE SCHOOL						
REGULAR INSTRUCTION						
72	MS TEACHER SALARIES	\$268,880.80	\$274,766.83	\$285,642.60	\$298,016.00	\$12,373.40
73	MS AIDE SALARIES	\$17,816.46	\$530.95	\$11,988.00	\$0.00	(\$11,988.00)
74	MS SUBSTITUTES	\$24,000.00	\$19,170.04	\$24,000.00	\$26,400.00	\$2,400.00
75	MS TUTORING	\$3,000.00	\$295.85	\$3,000.00	\$1,500.00	(\$1,500.00)
76	MS HEALTH INSURANCE	\$43,578.28	\$46,261.37	\$44,467.73	\$53,841.28	\$9,373.55
77	MS DISABILITY INSURANCE	\$908.82	\$1,053.63	\$1,068.30	\$1,034.12	(\$34.18)
78	MS FLEX SPENDING	\$121.18	\$41.40	\$41.40	\$41.40	\$0.00
79	MS FICA/MEDI	\$23,997.84	\$21,415.63	\$24,834.27	\$24,932.58	\$98.31
80	MS LIFE INSURANCE	\$96.60	\$97.02	\$96.60	\$82.20	(\$14.40)
81	MS MUNICIPAL RETIREMENT	\$957.63	\$29.03	\$644.36	\$0.00	(\$644.36)
82	MS WORKERS COMPENSATION	\$2,375.97	\$54.63	\$3,273.56	\$2,509.42	(\$764.14)
83	MS COURSE REIMBURSEMENT	\$5,000.00	\$759.76	\$5,000.00	\$7,000.00	\$2,000.00
84	MS DENTAL INSURANCE	\$1,330.00	\$1,680.00	\$1,680.00	\$1,750.00	\$70.00
85	MS REGULAR EDUCATION SERVICES	\$21,918.39	\$26,058.66	\$23,119.69	\$15,500.00	(\$7,619.69)
86	MS STAFF DEVELOPMENT	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
87	MS PURCHASED PROFESSIONAL SERVICES	\$10,937.50	\$64,547.50	\$50,312.50	\$125,000.00	\$74,687.50
88	MS REGULAR EDUCATION ASSESSMENT	\$0.00	\$129,788.54	\$21,642.13	\$38,217.38	\$16,575.25
89	MS PROFESSIONAL SERVICES	\$0.00	\$137.50	\$25,000.00	\$25,000.00	\$0.00
90	MS 504/EST SERVICES	\$5,000.00	\$67,382.50	\$21,437.50	\$0.00	(\$21,437.50)
91	MS 504/EST SERVICES-EXTENDED SCHOOL YR	\$3,600.00	\$0.00	\$2,327.50	\$2,500.00	\$172.50

ROCKINGHAM TOWN SCHOOL DISTRICT

2017 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
92	MS REPAIRS/MAINTENANCE	\$900.00	\$722.25	\$1,000.00	\$1,200.00	\$200.00
93	MS BAND REPAIRS & MAINTENANCE	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
94	MS TRAVEL	\$4,500.00	\$226.24	\$4,500.00	\$2,000.00	(\$2,500.00)
95	MS SUPPLIES	\$13,000.00	\$12,789.93	\$9,000.00	\$15,000.00	\$6,000.00
96	MS SUPPLIES (PE)	\$1,200.00	\$6,817.19	\$1,200.00	\$1,500.00	\$300.00
97	MS SUPPLIES (ART)	\$4,000.00	\$3,586.91	\$3,600.00	\$3,000.00	(\$600.00)
98	MS SUPPLIES (MUSIC)	\$2,700.00	\$845.83	\$2,600.00	\$1,500.00	(\$1,100.00)
99	MS MUSIC SUPPLIES (BAND)	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00
100	MS INSTRUCTIONAL SUPPLIES	\$4,700.00	\$2,996.11	\$2,100.00	\$2,100.00	\$0.00
101	MS BOOKS	\$4,000.00	\$3,372.00	\$10,000.00	\$12,500.00	\$2,500.00
102	MS BOOKS (ART)	\$100.00	\$104.06	\$350.00	\$400.00	\$50.00
103	MS SOFTWARE	\$300.00	\$0.00	\$300.00	\$0.00	(\$300.00)
104	MS EQUIPMENT	\$0.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
105	MS EQUIPMENT (PE)	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00
106	MS EQUIPMENT (ART)	\$2,700.00	\$2,650.00	\$0.00	\$0.00	\$0.00
107	MS EQUIPMENT (MUSIC)	\$2,200.00	\$0.00	\$0.00	\$0.00	\$0.00
108	MS FURNITURE	\$3,000.00	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)
109	MS DUES/FEES	\$1,450.00	\$170.88	\$2,000.00	\$2,100.00	\$100.00
110	MS FIELD TRIPS FEES	\$3,000.00	\$1,000.00	\$3,000.00	\$3,000.00	\$0.00
TOTAL REGULAR INSTRUCTION		\$487,269.47	\$689,352.24	\$593,226.14	\$672,524.38	\$79,298.24
REGULAR EDUCATION GRADES 5/6						
111	MS REG ED SALARIES 5/6	\$282,326.00	\$297,288.95	\$283,054.00	\$306,713.00	\$23,659.00
112	MS REG ED HEALTH INSURANCE 5/6	\$51,514.52	\$45,487.44	\$53,066.00	\$54,341.28	\$1,275.28
113	MS REG ED DISABILITY INSURANCE 5/6	\$954.26	\$1,112.88	\$1,058.62	\$1,066.03	\$7.41
114	MS REG ED FLEX SPENDING 5/6	\$121.18	\$41.40	\$41.40	\$41.40	\$0.00
115	MS REG ED FICA/MEDI 5/6	\$21,597.94	\$21,489.29	\$21,691.88	\$23,501.79	\$1,809.91
116	MS REG ED LIFE INSURANCE 5/6	\$96.60	\$90.24	\$96.60	\$82.20	(\$14.40)
117	MS REG ED WORKERS COMP 5/6	\$2,138.37	\$6,252.44	\$3,119.09	\$2,365.52	(\$753.57)
118	MS REG ED COURSE REIMBURSEMENT 5/6	\$600.00	\$2,349.00	\$600.00	\$0.00	(\$600.00)
119	MS REG ED DENTAL INSURANCE 5/6	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00	\$0.00
TOTAL REGULAR EDUCATION GRADES 5/6		\$361,098.87	\$375,861.64	\$364,477.59	\$389,861.22	\$25,383.63
REGULAR EDUCATION GRADES 7/8						
120	MS REG ED SALARIES 7/8	\$333,118.00	\$337,250.99	\$349,809.00	\$385,032.00	\$35,223.00
121	MS REG ED HEALTH INSURANCE 7/8	\$80,820.69	\$66,940.80	\$71,111.02	\$83,210.33	\$12,099.31
122	MS REG ED DISABILITY INSURANCE 7/8	\$1,125.95	\$1,249.03	\$1,308.29	\$1,336.06	\$27.77
123	MS REG ED FLEX SPENDING 7/8	\$0.00	\$0.00	\$0.00	\$41.40	\$41.40
124	MS REG ED FICA/MEDI 7/8	\$25,483.53	\$24,351.19	\$26,760.39	\$29,454.93	\$2,694.54
125	MS REG ED LIFE INSURANCE 7/8	\$135.24	\$133.63	\$133.63	\$131.52	(\$2.11)
126	MS REG ED WORKERS COMP 7/8	\$2,523.07	\$3,493.96	\$3,847.90	\$2,964.75	(\$883.15)
127	MS REG ED COURSE REIMBURSEMENT 7/8	\$500.00	\$3,813.90	\$500.00	\$700.00	\$200.00
128	MS REG ED DENTAL INSURANCE 7/8	\$2,450.00	\$2,391.70	\$2,391.70	\$2,800.00	\$408.30
129	MS REG ED TRAVEL 7/8	\$0.00	\$190.55	\$0.00	\$0.00	\$0.00
130	MS REG ED MANIP SUPPLIES 7/8	\$0.00	\$47.29	\$0.00	\$0.00	\$0.00
TOTAL REGULAR EDUCATION GRADES 7/8		\$446,156.48	\$439,863.04	\$455,861.93	\$505,670.99	\$49,809.06
TOTAL REGULAR EDUCATION		\$1,294,524.82	\$1,505,076.92	\$1,413,565.66	\$1,568,056.59	\$154,490.93
CO-CURRICULAR ACTIVITIES						
131	MS COACHING SALARIES	\$30,730.00	\$30,223.00	\$30,730.00	\$34,486.00	\$3,756.00
132	MS OFFICIALS SALARIES	\$8,271.60	\$4,000.01	\$8,271.58	\$8,558.93	\$287.35
132	MS CO-CURRICULAR FICA		\$2,617.74			
133	MS MUNICIPAL RETIREMENT	\$0.00	\$152.54	\$0.00	\$0.00	\$0.00
134	MS WORKERS COMPENSATION	\$310.00	\$361.05	\$398.54	\$307.89	(\$90.65)
135	MS CO-CURRICULAR PROFESSIONAL SERVICE	\$720.00	\$1,300.00	\$720.00	\$750.00	\$30.00
136	MS TRAVEL	\$0.00	\$0.00	\$200.00	\$200.00	\$0.00
137	MS SUPPLIES	\$6,000.00	\$5,836.60	\$5,000.00	\$5,000.00	\$0.00
138	MS CO-CURRICULAR BOOKS	\$500.00	\$49.00	\$500.00	\$500.00	\$0.00
139	MS CO-CURRICULAR DUES/FEES	\$400.00	\$275.00	\$400.00	\$400.00	\$0.00
140	MS MISCELLANEOUS	\$0.00	\$0.00	\$800.00	\$800.00	\$0.00
TOTAL CO-CURRICULAR ACTIVITIES		\$46,931.60	\$44,814.94	\$47,020.12	\$51,002.82	\$3,982.70

ROCKINGHAM TOWN SCHOOL DISTRICT

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IN-SCHOOL SUSPENSION						
141	MS IN-SCHOOL SUSPENSION SALARY	\$19,476.91	\$16,869.67	\$20,410.26	\$18,699.57	(\$1,710.69)
142	MS I.S.S. HEALTH INSURANCE BUYOUT	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
143	MS I.S.S. HEALTH INSURANCE	\$7,288.92	\$1,796.19	\$500.00	\$500.00	\$0.00
144	MS I.S.S. DISABILITY INSURANCE	\$51.80	\$69.45	\$73.73	\$66.62	(\$7.11)
145	MS I.S.S. FICA	\$1,489.98	\$1,324.63	\$1,599.63	\$1,468.77	(\$130.86)
146	MS I.S.S. LIFE INSURANCE	\$19.32	\$18.90	\$19.32	\$16.44	(\$2.88)
147	MS I.S.S. MUNICIPAL RETIREMNT	\$1,046.88	\$906.25	\$1,097.05	\$1,495.80	\$398.75
148	MS I.S.S. WORKERS COMPENSATION	\$147.52	\$183.25	\$230.01	\$147.84	(\$82.17)
149	MS I.S.S. DENTAL INSURANCE	\$250.00	\$75.00	\$0.00	\$0.00	\$0.00
TOTAL IN-SCHOOL SUSPENSION		\$29,771.33	\$21,743.34	\$23,930.00	\$22,395.04	(\$1,534.96)
STUDENT SUPPORT/TRUANCY SERVICES						
150	PBIS SUPPLIES/MATERIALS	\$2,000.00	\$209.55	\$2,000.00	\$2,000.00	\$0.00
151	PBIS DUES/FEES	\$0.00	\$378.00	\$0.00	\$0.00	\$0.00
152	MS TRUANCY OFFICER SERVICES	\$3,000.00	\$336.00	\$3,000.00	\$500.00	(\$2,500.00)
TOTAL STUDENT SUPPORT/TRUANCY SERVICES		\$5,000.00	\$923.55	\$5,000.00	\$2,500.00	(\$2,500.00)
GUIDANCE SERVICES						
153	MS GUIDANCE SALARIES	\$101,577.00	\$124,821.64	\$127,102.00	\$127,102.00	\$0.00
154	MS GUIDANCE HEALTH INSURANCE STIPEND	\$0.00	\$500.00	\$500.00	\$0.00	(\$500.00)
155	MS GUIDANCE HEALTH INSURANCE	\$17,940.37	\$17,518.25	\$18,306.57	\$20,014.82	\$1,708.25
156	MS DISABILITY INSURANCE	\$343.30	\$459.24	\$475.36	\$442.78	(\$32.58)
157	MS GUIDANCE FLEX SPENDING	\$121.18	\$41.40	\$41.40	\$41.40	\$0.00
158	MS GUIDANCE FICA/MEDI	\$7,770.64	\$9,152.00	\$9,761.55	\$9,761.55	\$0.00
159	MS GUIDANCE LIFE INSURANCE	\$38.64	\$38.64	\$38.84	\$32.88	(\$5.96)
160	MS GUIDANCE WORKERS COMPENSATION	\$769.36	\$1,316.87	\$1,403.62	\$982.54	(\$421.08)
161	MS COURSE REIMBURSEMENT	\$500.00	\$698.99	\$500.00	\$500.00	\$0.00
162	MS DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
163	MS CONTRACTED SERVICES	\$16,536.00	\$6,544.00	\$0.00	\$33,600.00	\$33,600.00
164	MS GUIDANCE TRAVEL	\$300.00	\$145.60	\$300.00	\$500.00	\$200.00
165	MS GUIDANCE SUPPLIES	\$1,100.00	\$1,023.18	\$900.00	\$300.00	(\$600.00)
166	MS GUIDANCE BOOKS	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
167	MS GUIDANCE DUES/MEMBERSHIPS	\$0.00	\$90.00	\$0.00	\$300.00	\$300.00
TOTAL GUIDANCE SERVICES		\$147,346.49	\$162,699.81	\$159,679.34	\$194,127.97	\$34,448.63
HEALTH SERVICES						
168	MS HEALTH SALARIES	\$55,270.00	\$59,722.00	\$60,319.00	\$60,319.00	\$0.00
169	MS HEALTH SUBSTITUTE SALARY	\$0.00	\$455.00	\$0.00	\$0.00	\$0.00
170	MS HEALTH DISABILITY INSURANCE	\$186.81	\$223.32	\$225.59	\$209.31	(\$16.28)
171	MS HEALTH FICA/MEDI	\$4,228.16	\$4,603.54	\$4,614.41	\$4,614.41	\$0.00
172	MS HEALTH LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$16.44	(\$2.88)
173	MS HEALTH WORKERS COMPENSATION	\$418.62	\$630.07	\$663.51	\$464.46	(\$199.05)
174	MS HEALTH COURSE REIMBURSEMENT	\$750.00	\$215.00	\$750.00	\$750.00	\$0.00
175	MS HEALTH REPAIRS/MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
176	MS HEALTH TRAVEL	\$0.00	\$209.44	\$0.00	\$0.00	\$0.00
177	MS HEALTH SUPPLIES	\$2,600.00	\$1,716.15	\$2,600.00	\$2,700.00	\$100.00
178	MS HEALTH DUES/MEMBERSHIPS	\$0.00	\$0.00	\$0.00	\$875.00	\$875.00
TOTAL HEALTH SERVICES		\$63,472.91	\$67,793.84	\$69,191.83	\$69,948.62	\$756.79
EDUCATIONAL MATERIAL SERVICES						
179	MS LIBRARY SALARIES	\$46,307.00	\$50,034.00	\$52,067.00	\$41,653.60	(\$10,413.40)
180	MS LIBRARY HEALTH INSURANCE	\$6,808.33	\$6,648.10	\$6,947.26	\$15,611.85	\$8,664.59
181	MS LIBRARY DISABILITY INSURANCE	\$156.52	\$187.08	\$194.73	\$144.54	(\$50.19)
182	MS LIBRARY FICA/MEDI	\$3,542.48	\$3,695.94	\$3,983.13	\$3,186.50	(\$796.63)
183	MS LIBRARY LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$16.44	(\$2.88)
184	MS LIBRARY WORKERS COMPENSATION	\$350.73	\$527.86	\$572.74	\$320.73	(\$252.01)
185	MS LIBRARY COURSE REIMBURSEMENT	\$500.00	\$1,218.00	\$500.00	\$300.00	(\$200.00)
186	MS LIBRARY DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$280.00	(\$70.00)
187	MS LIBRARY TRAVEL	\$0.00	\$318.11	\$0.00	\$0.00	\$0.00
188	MS LIBRARY SUPPLIES	\$400.00	\$366.71	\$1,000.00	\$500.00	(\$500.00)
189	MS LIBRARY BOOKS	\$4,250.00	\$4,113.53	\$3,200.00	\$4,600.00	\$1,400.00
190	MS LIBRARY DUES/FEES	\$350.00	\$156.25	\$200.00	\$200.00	\$0.00
TOTAL EDUCATIONAL MATERIAL SERVICES		\$63,034.38	\$67,634.90	\$69,034.18	\$66,813.66	(\$2,220.52)

ROCKINGHAM TOWN SCHOOL DISTRICT

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		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
INFORMATION TECHNOLOGY						
191	MS TECHNOLOGY SALARIES	\$18,375.59	\$19,262.54	\$22,696.26	\$0.00	(\$22,696.26)
192	MS TECHNOLOGY HEALTH INSURANCE	\$2,915.57	\$0.00	\$0.00	\$0.00	\$0.00
193	MS TECHNOLOGY DISABILITY INSURANCE	\$62.11	\$53.08	\$84.88	\$0.00	(\$84.88)
194	MS TECHNOLOGY FICA/MEDI	\$1,405.53	\$1,461.28	\$1,736.27	\$0.00	(\$1,736.27)
195	MS TECHNOLOGY LIFE INSURANCE	\$7.73	\$5.85	\$0.00	\$0.00	\$0.00
196	MS TECHNOLOGY MUNICIPAL RETIREMNT	\$987.69	\$1,036.40	\$1,219.92	\$0.00	(\$1,219.92)
197	MS TECHNOLOGY WORKERS COMPENSATION	\$139.18	\$195.57	\$239.67	\$0.00	(\$239.67)
198	MS TECHNOLOGY DENTAL INSURANCE	\$120.00	\$126.25	\$144.00	\$0.00	(\$144.00)
199	MS TECHNOLOGY REPAIRS/MAINTENANCE	\$2,000.00	\$814.50	\$2,000.00	\$5,000.00	\$3,000.00
200	MS CYBER LIABILITY INSURANCE	\$600.00	\$653.04	\$700.00	\$800.00	\$100.00
201	MS TECHNOLOGY COMMUNICATIONS	\$10,000.00	\$8,621.31	\$10,000.00	\$15,000.00	\$5,000.00
202	MS TECHNOLOGY SUPPLIES	\$31,500.00	\$24,701.42	\$40,800.00	\$37,000.00	(\$3,800.00)
203	MS TECHNOLOGY SOFTWARE	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00
204	MS TECHNOLOGY EQUIPMENT	\$1,500.00	\$7,721.28	\$1,500.00	\$0.00	(\$1,500.00)
205	MS TECHNOLOGY DUES & FEES	\$6,000.00	\$2,024.48	\$6,000.00	\$12,000.00	\$6,000.00
206	WNESU ASSMNT-TECHNOLOGY BILLBACK	\$0.00	\$0.00	\$0.00	\$26,945.80	\$26,945.80
TOTAL INFORMATION TECHNOLOGY		\$77,613.40	\$66,677.00	\$89,121.00	\$98,745.80	\$9,624.80
SCHOOL ADMINISTRATION						
207	MS ADMINISTRATION SALARIES	\$212,301.50	\$215,900.56	\$213,063.65	\$220,791.15	\$7,727.50
208	MS PUBLIC RELATIONS STIPEND	\$3,000.00	\$2,497.00	\$3,000.00	\$0.00	(\$3,000.00)
209	MS ADMINISTRATION SECRETARY SUB SALARY	\$0.00	\$175.00	\$0.00	\$0.00	\$0.00
210	MS ADMINISTRATION HEALTH INSURANCE	\$53,569.15	\$42,254.61	\$44,156.07	\$51,877.60	\$7,721.53
211	MS ADMINISTRATION DISABILITY INSURANCE	\$726.56	\$794.76	\$796.86	\$766.15	(\$30.71)
212	MS ADMINISTRATION FLEX SPENDING	\$121.18	\$0.00	\$0.00	\$41.40	\$41.40
213	MS ADMINISTRATION FICA/MEDI	\$16,566.19	\$16,203.86	\$16,624.49	\$16,890.53	\$266.04
214	MS ADMINISTRATION LIFE INSURANCE	\$96.60	\$96.60	\$96.60	\$65.76	(\$30.84)
215	MS ADMINISTRATION MUNICIPAL RETIREMENT	\$3,053.51	\$3,392.11	\$3,239.60	\$3,506.42	\$266.82
216	MS ANNUITY CONTRIBUTION	\$2,452.00	\$1,250.00	\$1,250.00	\$0.00	(\$1,250.00)
217	MS ADMINISTRATION WORKERS COMP	\$1,640.18	\$2,308.27	\$2,376.70	\$1,700.06	(\$676.64)
218	MS ADMINISTRATION COURSE REIMB	\$4,000.00	\$3,178.00	\$4,000.00	\$2,000.00	(\$2,000.00)
219	MS ADMINISTRATION DENTAL INSURANCE	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00
220	MS ADMINISTRATION STAFF DEVELOPMENT	\$1,500.00	\$250.00	\$1,500.00	\$3,000.00	\$1,500.00
221	MS ADMINISTRATION REPAIRS/MAINTENANCE	\$1,500.00	\$1,319.29	\$1,500.00	\$1,500.00	\$0.00
222	MS ADMINISTRATION LEASE/RENTAL	\$8,000.00	\$8,553.66	\$8,000.00	\$8,000.00	\$0.00
223	MS ADMINISTRATION COMMUNICATIONS	\$10,000.00	\$7,180.20	\$10,000.00	\$7,000.00	(\$3,000.00)
224	MS ADMINISTRATION PRINTING	\$600.00	\$437.00	\$600.00	\$1,500.00	\$900.00
225	MS ADMINISTRATION TRAVEL	\$1,500.00	\$0.00	\$1,500.00	\$500.00	(\$1,000.00)
226	MS ADMINISTRATION SUPPLIES	\$3,000.00	\$2,453.36	\$4,000.00	\$2,000.00	(\$2,000.00)
227	MS PRINCIPAL'S FUND	\$6,000.00	\$4,218.00	\$6,000.00	\$6,000.00	\$0.00
228	MS ADMINISTRATION BOOKS	\$500.00	\$524.09	\$500.00	\$500.00	\$0.00
229	MS ADMINISTRATION SOFTWARE	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
230	MS ADMINISTRATION EQUIPMENT	\$2,000.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
231	MS ADMINISTRATION DUES/FEES	\$2,400.00	\$1,648.50	\$2,400.00	\$2,000.00	(\$400.00)
TOTAL SCHOOL ADMINISTRATION		\$336,726.87	\$315,834.87	\$328,803.97	\$331,839.07	\$3,035.10
OPERATIONS & MAINTENANCE OF PLANT						
232	MS CUSTODIAL SALARIES	\$129,404.31	\$141,374.52	\$142,755.63	\$143,900.57	\$1,144.94
233	MS TEMPORARY CUSTODIAL SALARIES	\$8,000.00	\$6,822.49	\$8,000.00	\$7,000.00	(\$1,000.00)
234	MS CUSTODIAN OVERTIME SALARY	\$0.00	\$929.38	\$0.00	\$0.00	\$0.00
235	MS CUSTODIAL HEALTH INSURANCE	\$51,909.18	\$44,410.67	\$47,029.77	\$44,816.03	(\$2,213.74)
236	MS CUSTODIAL DISABILITY INSURANCE	\$437.37	\$525.12	\$533.91	\$499.34	(\$34.57)
237	MS CUSTODIAL FICA/MEDI	\$10,511.43	\$10,657.36	\$11,532.81	\$11,620.41	\$87.60
238	MS CUSTODIAL LIFE INSURANCE	\$71.48	\$71.52	\$71.48	\$60.83	(\$10.65)
239	MS CUSTODIAL MUNICIPAL RETIREMENT	\$6,955.48	\$7,596.03	\$8,103.00	\$8,274.29	\$171.29
240	MS CUSTODIAL WORKERS COMPENSATION	\$8,658.89	\$1,573.28	\$1,658.31	\$9,372.24	\$7,713.93
241	MS CUSTODIAL DENTAL INSURANCE	\$1,110.00	\$1,110.00	\$1,110.00	\$1,110.00	\$0.00
242	MS WATER/SEWERAGE	\$4,500.00	\$3,007.92	\$4,500.00	\$4,000.00	(\$500.00)
243	MS DISPOSAL SERVICES	\$4,775.00	\$4,672.76	\$4,800.00	\$5,500.00	\$700.00
244	MS SNOW PLOWING/REMOVAL	\$3,500.00	\$2,932.00	\$3,350.00	\$3,500.00	\$150.00
245	MS REPAIRS/MAINTENANCE	\$8,000.00	\$8,140.37	\$8,000.00	\$8,000.00	\$0.00
246	MS CAPITAL PROJECTS	\$66,000.00	\$86,846.00	\$89,800.00	\$82,000.00	(\$7,800.00)

ROCKINGHAM TOWN SCHOOL DISTRICT

2017 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
247	MS CONTRACTED SERVICES	\$8,750.00	\$5,070.13	\$10,100.00	\$11,000.00	\$900.00
248	MS COMMUNICATIONS	\$750.00	\$778.05	\$1,100.00	\$1,100.00	\$0.00
249	MS CUSTODIAL TRAVEL	\$300.00	\$355.12	\$300.00	\$300.00	\$0.00
250	MS CUSTODIAL SUPPLIES	\$13,000.00	\$13,400.15	\$13,700.00	\$13,000.00	(\$700.00)
251	MS PROPANE	\$1,000.00	\$314.51	\$800.00	\$325.00	(\$475.00)
252	MS ELECTRICITY	\$50,000.00	\$46,306.50	\$50,000.00	\$48,000.00	(\$2,000.00)
253	MS HEATING FUEL	\$11,000.00	\$9,177.34	\$10,500.00	\$12,500.00	\$2,000.00
254	MS WOOD PELLETS FUEL	\$21,000.00	\$16,502.95	\$31,800.00	\$28,000.00	(\$3,800.00)
255	MS GASOLINE	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
256	MS EQUIPMENT	\$2,000.00	\$1,652.68	\$0.00	\$1,000.00	\$1,000.00
257	MS CUSTODIAL DUES/FEES	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
TOTAL OPERATION & MAINTENANCE OF PLANT		\$411,833.14	\$414,226.85	\$449,744.91	\$445,078.71	(\$4,666.20)
DATA FACILITATOR						
258	WNESU ASSESSMENT-MS DATA FACILITATOR	\$26,467.70	\$25,325.34	\$26,631.50	\$26,923.06	\$291.56
259	MS DATA FACILITATOR SUPPLIES	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
TOTAL DATA FACILITATOR		\$26,667.70	\$25,325.34	\$26,831.50	\$27,123.06	\$291.56
NUTRITION PROGRAM						
260	FOOD SERVICE SUPPLIES	\$2,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
261	NEGATIVE BALANCE PAYMENTS	\$0.00	\$78.59	\$0.00	\$0.00	\$0.00
TOTAL NUTRITION PROGRAM		\$2,000.00	\$78.59	\$1,000.00	\$1,000.00	\$0.00
TRANSFER TO AFTERSCHOOL PROGRAM						
262	TRANSFER TO AFTER SCHOOL PROGRAM	\$15,000.00	\$14,469.23	\$15,000.00	\$16,000.00	\$1,000.00
TOTAL TRANSFER TO AFTERSCHOOL PROGRAM		\$15,000.00	\$14,469.23	\$15,000.00	\$16,000.00	\$1,000.00
TOTAL BELLOWS FALLS MIDDLE SCHOOL		\$2,519,922.64	\$2,707,299.18	\$2,697,922.51	\$2,894,631.34	\$196,708.83
CENTRAL ELEMENTARY SCHOOL						
REGULAR EDUCATION						
263	CES REG ED SALARIES	\$737,029.80	\$744,060.87	\$740,139.50	\$760,704.50	\$20,565.00
264	CES REG ED AIDE SALARY	\$87,058.12	\$87,760.14	\$107,972.58	\$0.00	(\$107,972.58)
265	CES REG ED AIDE SALARY EXT SCHOOL YR	\$0.00	\$0.00	\$2,500.00	\$0.00	(\$2,500.00)
266	CES REG ED SUBSTITUTES	\$23,000.00	\$21,123.28	\$23,000.00	\$25,300.00	\$2,300.00
267	CES REG ED HEALTH INSURANCE STIPEND	\$600.00	\$300.00	\$600.00	\$300.00	(\$300.00)
268	CES REG ED HEALTH INSURANCE	\$208,386.78	\$209,955.69	\$221,227.98	\$210,431.21	(\$10,796.77)
269	CES REG ED DISABILITY INSURANCE	\$2,785.07	\$3,088.47	\$3,113.97	\$2,640.69	(\$473.28)
270	CES REG ED FLEX SPENDING	\$194.08	\$75.90	\$82.80	\$41.40	(\$41.40)
271	CES REG ED FICA/MEDI	\$64,848.13	\$60,586.54	\$66,923.12	\$60,765.77	(\$6,157.35)
272	CES REG ED LIFE INSURANCE	\$320.15	\$320.87	\$318.54	\$215.36	(\$103.18)
273	CES REG ED MUNICIPAL RETIREMENT	\$4,673.87	\$4,660.17	\$5,937.90	\$0.00	(\$5,937.90)
274	CES REG ED WORKERS COMPENSATION	\$6,419.69	\$9,001.73	\$9,165.59	\$6,054.32	(\$3,111.27)
275	CES REG ED COURSE REIMBURSEMENT	\$4,500.00	\$1,483.64	\$4,500.00	\$4,500.00	\$0.00
276	CES REG ED DENTAL INSURANCE	\$4,945.00	\$4,761.72	\$4,886.70	\$3,745.00	(\$1,141.70)
277	CES REG ED SERVICES	\$1,500.00	\$315.00	\$1,500.00	\$4,500.00	\$3,000.00
278	CES REG ED SFA ED.SERVICES	\$6,000.00	\$500.00	\$6,000.00	\$500.00	(\$5,500.00)
279	CES REG ED ASSESSMENT-BILLBACK	\$29,245.86	\$67,760.93	\$0.00	\$112,584.43	\$112,584.43
280	CES REG ED 504 SERVICES	\$3,500.00	\$23,145.00	\$0.00	\$3,500.00	\$3,500.00
281	CES REG ED REPAIRS/MAINTENANCE	\$2,000.00	\$0.00	\$2,000.00	\$500.00	(\$1,500.00)
282	CES PRINTING & BINDING	\$0.00	\$77.75	\$0.00	\$0.00	\$0.00
283	CES REG ED TRAVEL	\$300.00	\$157.36	\$600.00	\$600.00	\$0.00
284	CES REG ED SUPPLIES	\$26,100.00	\$19,058.55	\$26,000.00	\$20,000.00	(\$6,000.00)
285	CES REG ED READING SUPPLIES	\$3,000.00	\$2,061.40	\$3,000.00	\$2,000.00	(\$1,000.00)
286	CES REG ED BOOKS	\$3,000.00	\$1,830.74	\$3,000.00	\$2,000.00	(\$1,000.00)
287	CES REG ED EQUIPMENT	\$3,000.00	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)
288	CES REG ED FURNITURE	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	\$0.00
289	CES REG ED DUES/FEES	\$3,000.00	\$1,443.50	\$3,000.00	\$3,000.00	\$0.00
TOTAL REGULAR EDUCATION		\$1,227,206.55	\$1,263,529.25	\$1,240,268.68	\$1,225,682.68	(\$14,586.00)
TRUANCY OFFICER SERVICES						
290	CES TRUANCY OFFICER SERVICES	\$1,300.00	\$189.00	\$1,300.00	\$500.00	(\$800.00)
TOTAL TRUANCY OFFICER SERVICES		\$1,300.00	\$189.00	\$1,300.00	\$500.00	(\$800.00)

ROCKINGHAM TOWN SCHOOL DISTRICT

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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
GUIDANCE SERVICES						
291	CES GUIDANCE SALARIES	\$53,777.00	\$57,614.00	\$59,722.00	\$59,722.00	\$0.00
292	CES GUIDANCE HEALTH INSURANCE	\$17,940.37	\$17,518.25	\$18,306.57	\$19,514.82	\$1,208.25
293	CES GUIDANCE DISABILITY INSURANCE	\$181.77	\$215.52	\$223.36	\$207.24	(\$16.12)
294	CES GUIDANCE FICA/MEDI	\$4,113.94	\$4,118.34	\$4,568.73	\$4,568.73	\$0.00
295	CES GUIDANCE LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$16.44	(\$2.88)
296	CES GUIDANCE WORKERS COMPENSATION	\$407.31	\$607.83	\$656.94	\$459.86	(\$197.08)
297	CES GUIDANCE COURSE REIMBURSEMENT	\$350.00	\$404.00	\$350.00	\$350.00	\$0.00
298	CES GUIDANCE DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
299	CES GUIDANCE PROFESSIONAL SERVICES	\$38,742.00	\$945.36	\$18,000.00	\$8,200.00	(\$9,800.00)
300	CES GUIDANCE TRAVEL	\$0.00	\$470.00	\$300.00	\$100.00	(\$200.00)
301	CES GUIDANCE SUPPLIES	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
302	CES GUIDANCE BOOKS	\$200.00	\$72.49	\$200.00	\$200.00	\$0.00
TOTAL GUIDANCE SERVICES		\$116,581.71	\$82,335.11	\$103,196.92	\$94,189.09	(\$9,007.83)
HEALTH SERVICES						
303	CES HEALTH SALARIES	\$59,751.00	\$64,316.00	\$64,959.00	\$64,959.00	\$0.00
304	CES HEALTH SUBSTITUTE SALARY	\$0.00	\$585.00	\$0.00	\$0.00	\$0.00
305	CES HEALTH INSURANCE	\$7,288.92	\$6,648.10	\$6,947.26	\$7,405.82	\$458.56
306	CES HEALTH DISABILITY INSURANCE	\$201.96	\$240.60	\$243.00	\$225.41	(\$17.59)
307	CES HEALTH FICA/MEDI	\$4,570.95	\$4,846.93	\$4,969.37	\$4,969.37	\$0.00
308	CES HEALTH LIFE INSURANCE	\$19.32	\$12.96	\$12.96	\$10.68	(\$2.28)
309	CES HEALTH WORKERS COMPENSATION	\$452.56	\$678.53	\$714.55	\$500.18	(\$214.37)
310	CES HEALTH COURSE REIMBURSEMENT	\$350.00	\$235.00	\$350.00	\$350.00	\$0.00
311	CES HEALTH PROFESSIONAL SERVICES	\$0.00	\$990.00	\$0.00	\$0.00	\$0.00
312	CES HEALTH REPAIRS/MAINTENANCE	\$300.00	\$0.00	\$300.00	\$0.00	(\$300.00)
313	CES HEALTH TRAVEL	\$100.00	\$103.04	\$100.00	\$100.00	\$0.00
314	CES HEALTH SUPPLIES	\$1,200.00	\$948.00	\$1,200.00	\$1,200.00	\$0.00
315	CES HEALTH BOOKS	\$150.00	\$133.00	\$150.00	\$100.00	(\$50.00)
TOTAL HEALTH SERVICES		\$74,384.71	\$79,737.16	\$79,946.14	\$79,820.46	(\$125.68)
STAFF DEVELOPMENT						
316	CES STAFF DEVELOPMENT	\$0.00	\$324.20	\$0.00	\$0.00	\$0.00
317	CES STAFF DEVELOPMENT - SUPPLIES	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
318	CES STAFF DEVELOPMENT - BOOKS	\$0.00	\$396.90	\$0.00	\$500.00	\$500.00
TOTAL STAFF DEVELOPMENT		\$500.00	\$721.10	\$500.00	\$1,000.00	\$500.00
EDUCATIONAL MATERIAL SERVICES						
319	CES LIBRARY SALARIES	\$49,295.00	\$53,066.00	\$55,130.00	\$55,130.00	\$0.00
320	CES LIBRARY HEALTH INSURANCE	\$17,940.37	\$17,518.25	\$18,306.57	\$19,514.84	\$1,208.27
321	CES LIBRARY DISABILITY INSURANCE	\$166.62	\$198.48	\$206.19	\$191.30	(\$14.89)
322	CES LIBRARY FICA/MEDI	\$3,771.07	\$3,639.64	\$4,217.45	\$4,217.45	\$0.00
323	CES LIBRARY LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$16.44	(\$2.88)
324	CES LIBRARY WORKERS COMPENSATION	\$373.37	\$559.85	\$606.43	\$0.00	(\$606.43)
325	CES LIBRARY COURSE REIMBURSEMENT	\$350.00	\$570.00	\$350.00	\$350.00	\$0.00
326	CES LIBRARY DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
327	CES LIBRARY TRAVEL	\$100.00	\$235.84	\$100.00	\$100.00	\$0.00
328	CES LIBRARY SUPPLIES	\$300.00	\$171.88	\$300.00	\$2,000.00	\$1,700.00
329	CES LIBRARY BOOKS	\$2,300.00	\$1,792.57	\$2,300.00	\$2,000.00	(\$300.00)
330	CES LIBRARY SOFTWARE	\$1,900.00	\$0.00	\$1,900.00	\$0.00	(\$1,900.00)
331	CES LIBRARY EQUIPMENT	\$1,900.00	\$0.00	\$1,900.00	\$0.00	(\$1,900.00)
332	CES LIBRARY DUES & FEES	\$0.00	\$156.25	\$0.00	\$2,000.00	\$2,000.00
TOTAL EDUCATIONAL MATERIAL SERVICES		\$78,765.75	\$78,278.08	\$85,685.96	\$85,870.03	\$184.07
INFORMATION TECHNOLOGY SERVICES						
333	CES TECHNOLOGY SALARIES	\$4,594.59	\$5,268.83	\$2,837.03	\$0.00	(\$2,837.03)
334	CES TECHNOLOGY HEALTH INSURANCE	\$728.89	\$0.00	\$0.00	\$0.00	\$0.00
335	CES TECHNOLOGY DISABILITY INSURANCE	\$15.53	\$35.34	\$10.61	\$0.00	(\$10.61)
336	CES TECHNOLOGY FICA/MEDI	\$351.48	\$399.66	\$217.04	\$0.00	(\$217.04)
337	CES TECHNOLOGY LIFE INSURANCE	\$1.97	\$3.86	\$0.00	\$0.00	\$0.00
338	CES TECHNOLOGY MUNICIPAL RETIREMNT	\$254.72	\$283.34	\$152.49	\$0.00	(\$152.49)
339	CES TECHNOLOGY WORKERS COMPENSATION	\$34.80	\$54.15	\$29.96	\$0.00	(\$29.96)
340	CES TECHNOLOGY DENTAL INSURANCE	\$30.00	\$27.50	\$18.00	\$0.00	(\$18.00)
341	CES TECHNOLOGY REPAIRS/MAINTENANCE	\$1,500.00	\$0.00	\$500.00	\$500.00	\$0.00

ROCKINGHAM TOWN SCHOOL DISTRICT

2017 PROPOSED EXPENDITURE BUDGET

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	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017		
342	CES CYBER LIABILITY INSURANCE	\$400.00	\$435.40	\$400.00	\$0.00	(\$400.00)
343	CES TECHNOLOGY COMMUNICATIONS	\$10,800.00	\$8,620.71	\$10,800.00	\$9,000.00	(\$1,800.00)
344	CES TECHNOLOGY SUPPLIES	\$10,000.00	\$9,104.14	\$20,000.00	\$10,000.00	(\$10,000.00)
345	CES TECH SUPPLIES-LEASE AGREEMENT	\$0.00	\$0.00	\$0.00	\$9,500.00	\$9,500.00
346	CES TECHNOLOGY SOFTWARE	\$3,000.00	\$18.17	\$3,900.00	\$0.00	(\$3,900.00)
347	CES TECHNOLOGY EQUIPMENT	\$2,500.00	\$2,032.32	\$0.00	\$0.00	\$0.00
348	CES TECHNOLOGY DUES & FEES	\$3,500.00	\$865.55	\$3,500.00	\$4,000.00	\$500.00
349	WNESU ASSMNT-TECHNOLOGY BILLBACK	\$0.00	\$0.00	\$0.00	\$6,736.45	\$6,736.45
	TOTAL INFORMATION TECHNOLOGY SERVICES	\$37,711.98	\$27,148.97	\$42,365.13	\$39,736.45	(\$2,628.68)
SCHOOL ADMINISTRATION						
350	CES ADMINISTRATION SALARIES	\$111,262.40	\$121,360.68	\$116,056.40	\$122,914.40	\$6,858.00
351	CES ADMINISTRATION SECRETARY SUB SALARY	\$0.00	\$70.00	\$0.00	\$0.00	\$0.00
352	CES ADMINISTRATION HEALTH INS STIPEND	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	(\$3,000.00)
353	CES ADMINISTRATION HEALTH INSURANCE	\$14,169.93	\$14,091.36	\$14,725.53	\$15,888.88	\$1,163.35
354	CES ADMINISTRATION DISABILITY INSURANCE	\$376.08	\$434.04	\$434.05	\$426.51	(\$7.54)
355	CES ADMINISTRATION FICA/MEDI	\$8,741.07	\$9,323.60	\$9,107.82	\$9,402.95	\$295.13
356	CES ADMINISTRATION LIFE INSURANCE	\$38.64	\$38.64	\$38.64	\$32.88	(\$5.76)
357	CES ADMINISTRATION MUNICIPAL RETIREMENT	\$2,056.60	\$2,403.20	\$2,118.09	\$2,311.41	\$193.32
358	CES ADMINISTRATION WORKERS COMP	\$865.43	\$1,280.36	\$1,309.62	\$946.44	(\$363.18)
359	CES ADMINISTRATION COURSE REIMB	\$2,000.00	\$759.00	\$2,000.00	\$2,000.00	\$0.00
360	CES ADMINISTRATION DENTAL INSURANCE	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00
361	CES ADMINISTRATION STAFF DEVELOPMENT	\$1,500.00	\$175.00	\$1,500.00	\$0.00	(\$1,500.00)
362	CES ADMINISTRATION REPAIRS/MAINTENANCE	\$1,000.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
363	CES ADMINISTRATION LEASING	\$6,000.00	\$4,571.42	\$6,000.00	\$5,000.00	(\$1,000.00)
364	CES ADMINISTRATION COMMUNICATIONS	\$5,000.00	\$3,715.52	\$5,000.00	\$4,000.00	(\$1,000.00)
365	CES ADMINISTRATION TRAVEL	\$500.00	\$796.92	\$500.00	\$500.00	\$0.00
366	CES ADMINISTRATION SUPPLIES	\$500.00	\$186.00	\$0.00	\$500.00	\$500.00
367	CES ADMINISTRATION BOOKS	\$300.00	\$165.48	\$500.00	\$500.00	\$0.00
368	CES ADMINISTRATION SOFTWARE	\$2,000.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
369	CES ADMINISTRATION EQUIPMENT	\$500.00	\$0.00	\$500.00	\$0.00	(\$500.00)
370	CES ADMINISTRATION DUES/FEES	\$1,200.00	\$634.00	\$1,200.00	\$1,000.00	(\$200.00)
	TOTAL SCHOOL ADMINISTRATION	\$161,310.15	\$163,305.22	\$167,290.15	\$165,723.47	(\$1,566.68)
OPERATION & MAINTENANCE OF PLANT						
371	CES CUSTODIAL SALARIES	\$77,488.04	\$75,606.99	\$79,288.16	\$79,615.29	\$327.13
372	CES CUSTODIAL TEMPORARY SALARY	\$2,000.00	\$2,476.87	\$2,000.00	\$2,500.00	\$500.00
373	CES CUSTODIAL OVERTIME	\$0.00	\$466.05	\$0.00	\$0.00	\$0.00
374	CES CUSTODIAL HEALTH INSURANCE	\$39,679.88	\$28,233.67	\$29,421.32	\$31,673.03	\$2,251.71
375	CES CUSTODIAL DISABILITY INSURANCE	\$261.86	\$285.00	\$296.54	\$276.27	(\$20.27)
376	CES CUSTODIAL FICA/MEDI	\$6,157.34	\$5,538.06	\$6,218.55	\$6,281.82	\$63.27
377	CES CUSTODIAL LIFE INSURANCE	\$42.50	\$42.48	\$42.50	\$36.17	(\$6.33)
378	CES CUSTODIAL MUNICIPAL RETIREMENT	\$4,164.98	\$4,122.15	\$4,369.24	\$4,577.88	\$208.64
379	CES CUSTODIAL WORKERS COMPENSATION	\$4,770.32	\$828.70	\$894.17	\$5,066.51	\$4,172.34
380	CES CUSTODIAL DENTAL INSURANCE	\$660.00	\$360.00	\$360.00	\$660.00	\$300.00
381	CES WATER/SEWERAGE	\$3,500.00	\$3,597.67	\$3,500.00	\$3,500.00	\$0.00
382	CES DISPOSAL SERVICES	\$4,588.00	\$4,694.95	\$4,800.00	\$4,900.00	\$100.00
383	CES SNOW REMOVAL	\$8,000.00	\$9,948.00	\$8,000.00	\$9,000.00	\$1,000.00
384	CES REPAIRS/MAINTENANCE	\$6,600.00	\$8,093.80	\$8,000.00	\$10,000.00	\$2,000.00
385	CES CAPITAL PROJECTS	\$13,500.00	\$0.00	\$20,000.00	\$15,500.00	(\$4,500.00)
386	CES ARTICLE 4/REPAIRS	\$0.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
387	CES CONTRACTED SERVICES	\$6,800.00	\$7,422.27	\$7,900.00	\$9,000.00	\$1,100.00
388	CES CUSTODIAL SUPPLIES	\$8,000.00	\$8,872.01	\$9,800.00	\$9,000.00	(\$800.00)
389	CES ELECTRICITY	\$24,000.00	\$23,228.99	\$24,000.00	\$24,000.00	\$0.00
390	CES PROPANE	\$2,000.00	\$1,537.67	\$1,500.00	\$1,500.00	\$0.00
391	CES HEATING FUEL	\$35,000.00	\$32,592.29	\$35,000.00	\$28,750.00	(\$6,250.00)
392	CES GASOLINE	\$50.00	\$40.52	\$75.00	\$75.00	\$0.00
393	CES EQUIPMENT	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL OPERATION & MAINTENANCE OF PLANT	\$249,262.92	\$217,988.14	\$247,465.48	\$245,911.97	(\$1,553.51)

ROCKINGHAM TOWN SCHOOL DISTRICT

2017 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
DATA FACILITATOR						
394	CES DATA FACILITATOR SALARY	\$32,863.00	\$33,689.50	\$34,026.50	\$34,026.50	\$0.00
395	CES DATA FACILITATOR HEALTH INSURANCE	\$6,691.45	\$6,534.00	\$6,828.04	\$7,278.68	\$450.64
396	CES DATA FACILITATOR DISABILITY INSURANCE	\$111,08	\$126.00	\$127.26	\$118.07	(\$9.19)
397	CES DATA FACILITATOR FICA	\$2,514.02	\$2,449.43	\$2,603.02	\$2,603.02	\$0.00
398	CES DATA FACILITATOR LIFE INSURANCE	\$9.66	\$9.62	\$9.66	\$8.22	(\$1.44)
399	CES DATA FACILITATOR WORKERS COMP	\$248.91	\$355.42	\$374.29	\$262.00	(\$112.29)
400	CES DATA FACILITATOR COURSE REIMB	\$175.00	\$0.00	\$175.00	\$175.00	\$0.00
401	CES DATA FACILITATOR DENTAL INSURANCE	\$175.00	\$174.97	\$175.00	\$175.00	\$0.00
TOTAL DATA FACILITATOR		\$42,788.12	\$43,338.94	\$44,318.77	\$44,646.49	\$327.72
NUTRITION PROGRAM						
402	NEGATIVE BALANCE PAYMENTS	\$0.00	\$2.25	\$0.00	\$0.00	\$0.00
403	KITCHEN SUPPLIES	\$0.00	\$69.92	\$0.00	\$0.00	\$0.00
TOTAL NUTRITION PROGRAM		\$0.00	\$72.17	\$0.00	\$0.00	\$0.00
TOTAL CENTRAL ELEMENTARY SCHOOL		\$1,989,811.89	\$1,956,643.14	\$2,012,337.23	\$1,983,080.64	(\$29,256.59)
SAXTONS RIVER ELEMENTARY SCHOOL						
REGULAR EDUCATION						
404	SRES REG ED TEACHER SALARIES	\$424,231.90	\$488,358.27	\$452,727.70	\$407,939.20	(\$44,788.50)
405	SRES REG ED AIDE SALARIES	\$60,667.63	\$38,370.92	\$45,400.94	\$40,724.18	(\$4,676.76)
406	SRES REG ED SUBSTITUTES	\$13,500.00	\$8,450.00	\$13,500.00	\$13,500.00	\$0.00
407	SRES REG ED HEALTH INSURANCE STIPEND	\$950.00	\$0.00	\$450.00	\$1,250.00	\$800.00
408	SRES REG ED HEALTH INSURANCE	\$110,730.42	\$111,422.66	\$106,988.88	\$89,106.75	(\$17,882.13)
409	SRES REG ED DISABILITY INSURANCE	\$1,636.14	\$1,943.59	\$1,844.30	\$1,505.93	(\$338.37)
410	SRES REG ED FLEX SPENDING	\$121.18	\$0.00	\$8.28	\$0.00	(\$8.28)
411	SRES REG ED FICA/MEDI	\$38,265.31	\$38,319.48	\$40,574.47	\$35,860.11	(\$4,714.36)
412	SRES REG ED LIFE INSURANCE	\$220.25	\$225.04	\$204.15	\$170.98	(\$33.17)
413	SRES REG ED MUNICIPAL RETIREMENT	\$3,275.06	\$2,062.32	\$2,440.30	\$2,370.39	(\$69.91)
414	SRES REG ED TEACHER RETIREMENT	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
415	SRES REG ED WORKERS COMPENSATION	\$3,788.57	\$5,646.14	\$5,429.37	\$3,568.28	(\$1,861.09)
416	SRES REG ED COURSE REIMBURSEMENT	\$1,000.00	\$11,239.67	\$2,250.00	\$4,500.00	\$2,250.00
417	SRES REG ED DENTAL INSURANCE	\$3,455.00	\$3,225.84	\$2,890.00	\$2,365.00	(\$525.00)
418	SRES REG ED EDUCATIONAL SERVICES	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00
419	SRES REG ED PROFESSIONAL SERVICES	\$2,187.50	\$100.00	\$2,000.00	\$2,000.00	\$0.00
420	SRES PROFESSIONAL SERVICES-EXT SCHOOL YR	\$0.00	\$237.50	\$0.00	\$0.00	\$0.00
421	WNESU ASSMNT-SRES REG ED BILLBACK	\$0.00	\$1,870.05	\$0.00	\$6,000.00	\$6,000.00
422	SRES REG ED EST/504 SERVICES	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
423	SRES REG ED TRAVEL	\$100.00	\$578.13	\$400.00	\$1,000.00	\$600.00
424	SRES REG ED SUPPLIES	\$18,000.00	\$9,307.95	\$19,000.00	\$19,000.00	\$0.00
425	SRES REG ED BOOKS	\$3,750.00	\$2,042.93	\$3,750.00	\$3,750.00	\$0.00
426	SRES REG ED SOFTWARE	\$1,500.00	\$0.00	\$1,500.00	\$0.00	(\$1,500.00)
427	SRES REG ED EQUIPMENT	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00
428	SRES REG ED FURNITURE	\$1,500.00	\$589.38	\$1,250.00	\$1,250.00	\$0.00
429	SRES REG ED DUES/FEES	\$2,500.00	\$365.00	\$2,500.00	\$500.00	(\$2,000.00)
TOTAL REGULAR EDUCATION		\$696,978.96	\$726,354.87	\$710,108.39	\$641,360.82	(\$68,747.57)
CO-CURRICULAR ACTIVITIES						
430	SRES STUDENT COUNCIL ADVISOR	\$1,288.00	\$0.00	\$0.00	\$1,250.00	\$1,250.00
431	SRES STUDENT COUNCIL ADVISOR FICA/MEDI	\$99.00	\$0.00	\$0.00	\$0.00	\$0.00
432	SRES WORKERS COMPENSATION	\$11.66	\$13.52	\$0.00	\$0.00	\$0.00
TOTAL CO-CURRICULAR ACTIVITIES		\$1,398.66	\$13.52	\$0.00	\$1,250.00	\$1,250.00
TRUANCY OFFICER SERVICES						
433	SRES TRUANCY OFFICER SERVICES	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
TOTAL TRUANCY OFFICER SERVICES		\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
GUIDANCE SERVICES						
434	SRES GUIDANCE SALARIES	\$25,992.60	\$27,291.60	\$28,483.20	\$29,402.40	\$919.20
435	SRES GUIDANCE HEALTH INSURANCE STIPEND	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
436	SRES GUIDANCE HEALTH INSURANCE	\$4,085.00	\$0.00	\$0.00	\$0.00	\$0.00
437	SRES GUIDANCE DISABILITY INSURANCE	\$87.85	\$0.00	\$106.53	\$103.07	(\$3.46)

ROCKINGHAM TOWN SCHOOL DISTRICT

2017 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
438	SRES GUIDANCE FLEX SPENDING	\$0.00	\$0.00	\$0.00	\$41.40	\$41.40
439	SRES GUIDANCE FICA	\$1,988.43	\$2,087.80	\$2,178.97	\$2,272.23	\$93.26
440	SRES GUIDANCE LIFE INSURANCE	\$19.32	\$0.00	\$0.00	\$16.44	\$16.44
441	SRES GUIDANCE WORKERS COMPENSATION	\$196.87	\$287.93	\$313.32	\$228.71	(\$84.61)
442	SRES GUIDANCE COURSE REIMBURSEMENT	\$210.00	\$0.00	\$210.00	\$210.00	\$0.00
443	SRES GUIDANCE DENTAL INSURANCE	\$210.00	\$0.00	\$0.00	\$0.00	\$0.00
444	SRES GUIDANCE CONTRACTED SERVICES	\$27,900.00	\$437.50	\$20,000.00	\$5,000.00	(\$15,000.00)
445	SRES GUIDANCE TRAVEL	\$100.00	\$0.00	\$100.00	\$180.00	\$80.00
446	SRES GUIDANCE SUPPLIES	\$650.00	\$506.03	\$650.00	\$650.00	\$0.00
447	SRES GUIDANCE BOOKS	\$150.00	\$16.24	\$100.00	\$100.00	\$0.00
TOTAL GUIDANCE SERVICES		\$61,590.07	\$30,627.10	\$52,142.02	\$38,504.25	(\$13,637.77)
HEALTH SERVICES						
448	SRES HEALTH SALARIES	\$34,954.20	\$35,833.20	\$36,191.40	\$36,191.40	\$0.00
449	SRES HEALTH SUBSTITUTE SALARY	\$0.00	\$260.00	\$0.00	\$0.00	\$0.00
450	SRES HEALTH HEALTH INSURANCE	\$9,015.04	\$10,511.48	\$10,984.50	\$13,074.89	\$2,090.39
451	SRES HEALTH DISABILITY INSURANCE	\$118.20	\$134.04	\$135.36	\$125.58	(\$9.78)
452	SRES HEALTH FICA/MEDI	\$2,674.00	\$2,335.09	\$2,768.65	\$2,768.65	\$0.00
453	SRES HEALTH LIFE INSURANCE	\$12.96	\$12.84	\$12.88	\$11.04	(\$1.84)
454	SRES HEALTH WORKERS COMPENSATION	\$264.75	\$378.04	\$398.11	\$278.67	(\$119.44)
455	SRES HEALTH COURSE REIMBURSEMENT	\$210.00	\$79.00	\$210.00	\$315.00	\$105.00
456	SRES HEALTH DENTAL INSURANCE	\$210.00	\$210.00	\$210.00	\$210.00	\$0.00
457	SRES HEALTH REPAIRS/MAINTENANCE	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00
458	SRES HEALTH TRAVEL	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
459	SRES HEALTH SUPPLIES	\$900.00	\$676.43	\$900.00	\$900.00	\$0.00
460	SRES HEALTH BOOKS	\$50.00	\$49.50	\$50.00	\$50.00	\$0.00
461	SRES HEALTH DUES & FEES	\$0.00	\$0.00	\$0.00	\$875.00	\$875.00
TOTAL HEALTH SERVICES		\$48,759.15	\$50,479.62	\$52,210.90	\$55,150.23	\$2,939.33
STAFF DEVELOPMENT						
462	SRES STAFF DEVELOPMENT	\$0.00	\$324.20	\$0.00	\$200.00	\$200.00
463	SRES STAFF DEVELOPMENT - SUPPLIES	\$300.00	\$134.07	\$300.00	\$50.00	(\$250.00)
464	SRES STAFF DEVELOPMENT - BOOKS	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
TOTAL STAFF DEVELOPMENT		\$300.00	\$458.27	\$300.00	\$500.00	\$200.00
EDUCATIONAL MEDIA SERVICES						
465	SRES LIBRARY SALARIES	\$25,693.20	\$26,339.20	\$26,602.40	\$26,602.40	\$0.00
466	SRES LIBRARY FICA/MEDI	\$1,965.53	\$2,015.00	\$2,035.08	\$2,035.08	\$0.00
467	SRES LIBRARY WORKERS COMPENSATION	\$194.60	\$277.88	\$292.63	\$204.84	(\$87.79)
468	SRES LIBRARY COURSE REIMBURSEMENT	\$140.00	\$125.00	\$140.00	\$140.00	\$0.00
469	SRES LIBRARY TRAVEL	\$100.00	\$69.44	\$100.00	\$100.00	\$0.00
470	SRES LIBRARY SUPPLIES	\$300.00	\$280.41	\$300.00	\$300.00	\$0.00
471	SRES LIBRARY BOOKS	\$2,750.00	\$2,136.21	\$2,750.00	\$2,500.00	(\$250.00)
472	SRES LIBRARY SOFTWARE	\$800.00	\$200.00	\$800.00	\$800.00	\$0.00
473	SRES LIBRARY DUES & FEES	\$0.00	\$50.00	\$50.00	\$50.00	\$0.00
TOTAL EDUCATIONAL MEDIA SERVICES		\$31,943.33	\$31,493.14	\$33,070.11	\$32,732.32	(\$337.79)
INFORMATION TECHNOLOGY						
474	SRES TECHNOLOGY SALARIES	\$4,594.59	\$4,521.37	\$2,837.03	\$0.00	(\$2,837.03)
475	SRES TECHNOLOGY HEALTH INSURANCE	\$728.89	\$0.00	\$0.00	\$0.00	\$0.00
476	SRES TECHNOLOGY DISABILITY INSURANCE	\$15.53	\$17.66	\$10.61	\$0.00	(\$10.61)
477	SRES TECHNOLOGY FICA/MEDI	\$351.48	\$342.96	\$217.04	\$0.00	(\$217.04)
478	SRES TECHNOLOGY LIFE INSURANCE	\$1.93	\$1.93	\$0.00	\$0.00	\$0.00
479	SRES TECHNOLOGY MUNICIPAL RETIREMNT	\$246.09	\$243.15	\$152.49	\$0.00	(\$152.49)
480	SRES TECHNOLOGY WORKERS COMPENSATION	\$34.80	\$46.27	\$29.96	\$0.00	(\$29.96)
481	SRES TECHNOLOGY DENTAL INSURANCE	\$30.00	\$26.25	\$18.00	\$0.00	(\$18.00)
482	SRES TECHNOLOGY REPAIRS/MAINTENANCE	\$1,000.00	\$0.00	\$1,000.00	\$500.00	(\$500.00)
483	SRES CYBER LIABILITY INSURANCE	\$300.00	\$326.44	\$300.00	\$450.00	\$150.00
484	SRES TECHNOLOGY SUPPLIES	\$16,000.00	\$13,307.84	\$23,500.00	\$16,500.00	(\$7,000.00)

ROCKINGHAM TOWN SCHOOL DISTRICT

2017 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
485	SRES TECH SUPPLIES-LEASE AGREEMENT	\$0.00	\$0.00	\$0.00	\$3,700.00	\$3,700.00
486	SRES TECHNOLOGY EQUIPMENT	\$0.00	\$1,582.00	\$0.00	\$0.00	\$0.00
487	SRES TECHNOLOGY DUES & FEES	\$3,625.00	\$753.28	\$4,500.00	\$4,750.00	\$250.00
488	WNESU ASSMNT-TECHNOLOGY BILLBACK	\$0.00	\$0.00	\$0.00	\$6,736.45	\$6,736.45
TOTAL INFORMATION TECHNOLOGY		\$26,928.31	\$21,169.15	\$32,565.13	\$32,636.45	\$71.32
SCHOOL ADMINISTRATION						
489	SRES ADMINISTRATION SALARIES	\$116,326.40	\$120,476.67	\$119,817.60	\$120,574.40	\$756.80
490	SRES ADMINISTRATION SECRETARY SUB SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
491	SRES ADMINISTRATION HEALTH INSURANCE	\$21,378.75	\$25,941.04	\$22,258.68	\$30,978.77	\$8,720.09
492	SRES ADMINISTRATION DISABILITY INSURANCE	\$383.88	\$448.08	\$448.12	\$418.39	(\$29.73)
493	SRES ADMINISTRATION FLEX SPENDING	\$121.18	\$82.80	\$82.80	\$82.80	\$0.00
494	SRES ADMINISTRATION FICA/MEDI	\$8,898.97	\$8,748.57	\$9,166.05	\$9,223.94	\$57.89
495	SRES ADMINISTRATION LIFE INSURANCE	\$38.64	\$38.64	\$38.64	\$49.32	\$10.68
496	SRES ADMINISTRATION MUNICIPAL RETIREMENT	\$1,952.54	\$2,046.55	\$2,011.20	\$2,195.03	\$183.83
497	SRES ADMIN WORKERS COMP	\$881.07	\$1,271.03	\$1,317.99	\$928.42	(\$389.57)
498	SRES ADMINISTRATION COURSE REIMB	\$2,000.00	\$375.00	\$2,000.00	\$2,000.00	\$0.00
499	SRES ADMINISTRATION DENTAL INSURANCE	\$650.00	\$650.00	\$650.00	\$650.00	\$0.00
500	SRES ADMINISTRATION STAFF DEVELOPMENT	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
501	SRES ADMINISTRATION LEASING	\$5,000.00	\$5,830.58	\$5,000.00	\$6,000.00	\$1,000.00
502	SRES ADMINISTRATION COMMUNICATIONS	\$2,500.00	\$4,826.28	\$2,500.00	\$5,000.00	\$2,500.00
503	SRES ADMINISTRATION TRAVEL	\$500.00	\$90.85	\$500.00	\$500.00	\$0.00
504	SRES ADMINISTRATION SUPPLIES	\$1,000.00	\$629.01	\$1,000.00	\$1,000.00	\$0.00
505	SRES ADMINISTRATION BOOKS	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00
506	SRES ADMINISTRATION DUES/FEES	\$700.00	\$663.50	\$700.00	\$700.00	\$0.00
TOTAL SCHOOL ADMINISTRATION		\$163,481.43	\$172,118.60	\$168,641.08	\$181,451.07	\$12,809.99
OPERATION & MAINTENANCE OF PLANT						
507	SRES CUSTODIAL SALARIES	\$68,770.32	\$69,940.39	\$75,297.70	\$75,461.26	\$163.56
508	SRES CUSTODIAL TEMPORARY SALARY	\$1,000.00	\$664.97	\$1,000.00	\$2,000.00	\$1,000.00
509	SRES CUSTODIAL OVERTIME	\$0.00	\$165.20	\$0.00	\$0.00	\$0.00
510	SRES CUSTODIAL HEALTH INSURANCE	\$37,928.76	\$32,843.81	\$34,410.69	\$36,825.41	\$2,414.72
511	SRES CUSTODIAL DISABILITY INSURANCE	\$230.25	\$270.84	\$285.35	\$261.85	(\$23.50)
512	SRES CUSTODIAL FLEX SPENDING	\$121.18	\$41.40	\$41.40	\$41.40	\$0.00
513	SRES CUSTODIAL FICA	\$5,337.41	\$4,709.54	\$5,836.78	\$5,925.79	\$89.01
514	SRES CUSTODIAL LIFE INSURANCE	\$40.57	\$40.56	\$40.57	\$34.52	(\$6.05)
515	SRES CUSTODIAL MUNICIPAL RETIREMENT	\$3,694.16	\$3,784.81	\$4,101.00	\$4,339.02	\$238.02
516	SRES CUSTODIAL WORKERS COMPENSATION	\$4,231.07	\$746.63	\$839.27	\$4,779.36	\$3,940.09
517	SRES CUSTODIAL DENTAL INSURANCE	\$630.00	\$630.00	\$630.00	\$630.00	\$0.00
518	SRES WATER SEWERAGE	\$4,600.00	\$4,310.00	\$4,600.00	\$4,700.00	\$100.00
519	SRES DISPOSAL SERVICES	\$4,575.00	\$2,539.00	\$4,575.00	\$4,300.00	(\$275.00)
520	SRES SNOW REMOVAL	\$1,000.00	\$980.00	\$1,000.00	\$1,200.00	\$200.00
521	SRES REPAIRS/MAINTENANCE	\$7,500.00	\$5,854.64	\$7,500.00	\$6,000.00	(\$1,500.00)
522	SRES CAPITAL PROJECTS	\$12,420.00	\$10,993.80	\$12,900.00	\$7,000.00	(\$5,900.00)
523	SRES CONTRACTED SERVICES	\$8,000.00	\$8,412.51	\$10,100.00	\$11,500.00	\$1,400.00
524	SRES CUSTODIAL TRAVEL	\$200.00	\$165.20	\$0.00	\$150.00	\$150.00
525	SRES CUSTODIAL SUPPLIES	\$5,500.00	\$6,492.20	\$7,000.00	\$7,400.00	\$400.00
526	SRES PROPANE	\$3,000.00	\$1,450.08	\$2,250.00	\$1,500.00	(\$750.00)
527	SRES ELECTRICITY	\$19,250.00	\$17,452.62	\$20,700.00	\$20,700.00	\$0.00
528	SRES HEATING FUEL	\$25,200.00	\$30,625.52	\$26,500.00	\$21,250.00	(\$5,250.00)
529	SRES GASOLINE	\$200.00	\$158.06	\$200.00	\$200.00	\$0.00
530	SRES EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
531	SRES CUSTODIAL DUES/FEES	\$0.00	\$70.00	\$0.00	\$0.00	\$0.00
TOTAL OPERATION & MAINTENANCE OF PLANT		\$214,428.72	\$203,341.78	\$219,807.76	\$217,198.61	(\$2,609.15)
DATA FACILITATOR						
532	SRES DATA FACILITATOR SALARY	\$13,444.20	\$0.00	\$15,620.10	\$19,023.90	\$3,403.80
533	SRES DATA FACILITATOR HEALTH INS STIPEND	\$150.00	\$0.00	\$187.50	\$0.00	(\$187.50)
534	SRES DATA FACILITATOR HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$4,367.21	\$4,367.21
535	SRES DATA FACILITATOR DISABILITY INS	\$45.45	\$0.00	\$58.42	\$66.01	\$7.59
536	SRES DATA FACILITATOR FICA	\$1,028.48	\$0.00	\$1,223.62	\$1,789.42	\$565.80
537	SRES DATA FACILITATOR LIFE INSURANCE	\$19.32	\$0.00	\$7.25	\$4.93	(\$2.32)
538	SRES DATA FACILITATOR WORKERS COMP	\$102.96	\$142.60	\$173.88	\$146.48	(\$27.40)
539	SRES DATA FACILITATOR COURSE REIMB	\$105.00	\$0.00	\$105.00	\$105.00	\$0.00

ROCKINGHAM TOWN SCHOOL DISTRICT

2017 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget <u>7/1/2014 - 6/30/2015</u>	2 Years Prior Actual <u>7/1/2014 - 6/30/2015</u>	1 Year Prior Revised <u>7/1/2015 - 6/30/2016</u>	Budget Total <u>7/1/2016 - 6/30/2017</u>	Budget Difference
540 SRES DATA FACILITATOR DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$105.00	\$105.00
TOTAL DATA FACILITATOR	\$14,895.41	\$142.60	\$17,375.77	\$25,607.95	\$8,232.18
NUTRITION PROGRAM					
541 SRES FOOD SERVICE SUPPLIES	\$0.00	\$1,068.01	\$0.00	\$1,500.00	\$1,500.00
542 SRES FOOD SERVICE EQUIPMENT	\$1,500.00	\$0.00	\$1,500.00	\$0.00	(\$1,500.00)
TOTAL NUTRITION PROGRAM	\$1,500.00	\$1,068.01	\$1,500.00	\$1,500.00	\$0.00
TOTAL SAXTONS RIVER ELEMENTARY SCHOOL	\$1,262,404.04	\$1,237,266.66	\$1,287,921.16	\$1,228,091.70	(\$59,829.46)
TOTAL GENERAL FUND	\$10,638,645.90	\$10,217,591.01	\$10,676,595.00	\$10,963,830.00	\$287,235.00
AIM AFTERSCHOOL PROGRAM					
543 INTERFUND TRANSFER	\$0.00	\$197.84	\$0.00	\$0.00	\$0.00
TOTAL AIM AFTERSCHOOL PROGRAM	\$0.00	\$197.84	\$0.00	\$0.00	\$0.00
NUTRITION PROGRAM					
544 FOODSERVICE MANAGER SALARY	\$0.00	\$22,997.88	\$0.00	\$22,972.60	\$22,972.60
545 FOODSERVICE MANAGER FICA	\$0.00	\$1,759.36	\$0.00	\$1,757.40	\$1,757.40
546 FOODSERVICE MANAGER WORKERS COMP	\$0.00	\$0.00	\$0.00	\$270.00	\$270.00
547 CONTRACTED FOOD SERVICE	\$0.00	\$413,863.00	\$0.00	\$0.00	\$0.00
548 NUTRITION - CLEANING SUPPLY	\$0.00	\$168.42	\$0.00	\$0.00	\$0.00
549 NUTRITION - OFFICE SUPPLIES	\$0.00	\$135.64	\$0.00	\$0.00	\$0.00
550 NUTRITION - PAPER SUPPLIES	\$0.00	\$1,013.57	\$0.00	\$0.00	\$0.00
551 NUTRITION - FOOD USED EXPENDITURE	\$0.00	\$25,122.26	\$0.00	\$0.00	\$0.00
552 NUTRITION - USDA DELIVERY	\$0.00	\$4,554.40	\$0.00	\$0.00	\$0.00
TOTAL NUTRITION PROGRAM	\$0.00	\$469,614.53	\$0.00	\$25,000.00	\$25,000.00
MIDDLE SCHOOL RENOVATIONS					
553 CONSTRUCTION MANAGER	\$0.00	(\$2,000.00)	\$0.00	\$0.00	\$0.00
554 HVAC COMMISSIONING	\$0.00	\$5,850.00	\$0.00	\$0.00	\$0.00
555 STAGE LIGHTING /ELECTRICAL	\$0.00	\$5,385.00	\$0.00	\$0.00	\$0.00
556 CAMERIA INSTALLATION	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
557 SUPPLIES	\$0.00	\$5,600.00	\$0.00	\$0.00	\$0.00
558 FURNITURE & FIXTURES	\$0.00	\$13,189.54	\$0.00	\$0.00	\$0.00
559 PERMITS/FEES	\$0.00	\$20.00	\$0.00	\$0.00	\$0.00
TOTAL MIDDLE SCHOOL RENOVATIONS	\$0.00	\$29,044.54	\$0.00	\$0.00	\$0.00
E-RATE REIMBURSEMENT					
560 ERATE SUPPLIES	\$0.00	\$3,323.44	\$0.00	\$0.00	\$0.00
561 ERATE DUES/FEES/LICENSES	\$0.00	\$1,533.90	\$0.00	\$0.00	\$0.00
TOTAL E-RATE REIMBURSEMENT	\$0.00	\$4,857.34	\$0.00	\$0.00	\$0.00
GRAND TOTAL TO BE VOTED ON BY TAXPAYERS	\$10,638,645.90	\$10,721,305.26	\$10,676,595.00	\$10,988,830.00	\$312,235.00
FOR DISCLOSURE PURPOSES					
562 PREVIOUS YEAR DEFICIT	\$180,530.08		\$207,913.48		
TOTAL PREVIOUS YEAR DEFICIT	\$180,530.08		\$207,913.48		
GRAND TOTAL WITH PRIOR YEAR DEFICIT	\$10,819,175.98		\$10,884,508.48		

District: **Rockingham**
County: **Windham**

T169
Windham Northeast

Properly dollar equivalent yield

Homestead tax rate per \$9,870 of spending per equalized pupil

9,870

1.00

11,065

Income dollar equivalent yield per 2.0% of household income

Expenditures		FY2014	FY2015	FY2016	FY2017
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$10,432,126	\$10,719,176	\$10,884,508	\$10,988,830
2.	<i>plus</i> Sum of separately warned articles passed at town meeting	-	-	-	-
3.	<i>minus</i> Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-
4.	Locally adopted or warned budget	\$10,432,126	\$10,719,176	\$10,884,508	\$10,988,830
5.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	-
6.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-	-
	Total Budget	\$10,432,126	\$10,719,176	\$10,884,508	\$10,988,830
8.	S.U. assessment (included in local budget) - informational data	-	-	-	\$3,846,780
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-

Revenues		FY2014	FY2015	FY2016	FY2017
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$2,554,895	\$2,115,980	\$1,969,318	\$2,184,916
11.	<i>plus</i> Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-
12.	<i>minus</i> All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-
13.	Offsetting revenues	\$2,554,895	\$2,115,980	\$1,969,318	\$2,184,916

Education Spending		FY2014	FY2015	FY2016	FY2017
14.	Education Spending	\$7,877,231	\$8,603,196	\$8,915,190	\$8,803,914
15.	Equalized Pupils	560.98	556.30	547.76	538.07

Education Spending per Equalized Pupil		FY2014	FY2015	FY2016	FY2017
16.	Education Spending per Equalized Pupil	\$14,041.91	\$15,465.03	\$16,275.72	\$16,362.02
17.	<i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil	\$1,494.49	\$1,667.27	\$1,621.16	NA
18.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	\$3.93	\$8.68	\$4.92	NA
19.	<i>minus</i> Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	NA
20.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	NA
21.	<i>minus</i> Estimated costs of new students after census period (per eqpup)	-	-	-	NA
22.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	NA
23.	<i>minus</i> Less planning costs for merger of small schools (per eqpup)	-	-	-	NA
24.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	NA	NA	-	NA

25.	Allowable growth per pupil spending threshold (secs. 37 & 38, Act 46, 2015)	threshold = \$16,456	threshold = \$16,166	threshold = \$17,103	District Threshold
26.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	NA	NA	NA	\$16,524.76
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$14,042	\$15,465	\$16,276	\$16,362.02
28.	District spending adjustment (minimum of 100%)	153.447% <small>based on \$9,161</small>	166.559% <small>based on \$9,285</small>	172.066% <small>based on \$9,459</small>	NA

Prorating the local tax rate		FY2014	FY2015	FY2016	FY2017
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [(\$16,362.02 + (\$9,870.00 / \$1,000))]	\$1.4424 <small>based on \$9.94</small>	\$1.6323 <small>based on \$9.98</small>	\$1.7035 <small>based on \$9.99</small>	\$1.6578 <small>based on \$1.00</small>
30.	Percent of Rockingham equalized pupils not in a union school district	66.76%	67.38%	67.15%	66.58%
31.	Portion of district eq homestead rate to be assessed by town (66.58% x \$1.66)	\$0.9629	\$1.0998	\$1.1439	\$1.1038
32.	Common Level of Appraisal (CLA)	101.07%	104.05%	105.20%	103.90%
33.	Portion of actual district homestead rate to be assessed by town (\$1.1038 / 103.90%)	\$0.9527 <small>based on \$9.04</small>	\$1.0570 <small>based on \$9.98</small>	\$1.0874 <small>based on \$9.99</small>	\$1.0624 <small>based on \$1.00</small>

34.	Anticipated income cap percent (to be prorated by line 30) [(\$16,362.02 + \$11,065) x 2.00%]	2.76% <small>based on 1.80%</small>	3.00% <small>based on 1.80%</small>	3.10% <small>based on 1.80%</small>	2.96% <small>based on 2.00%</small>
35.	Portion of district income cap percent applied by State (66.58% x 2.96%)	1.84% <small>based on 1.80%</small>	2.02% <small>based on 1.94%</small>	2.08% <small>based on 1.94%</small>	1.97% <small>based on 2.00%</small>
36.	Percent of equalized pupils at Bellows Falls UHSD	33.24%	32.62%	32.85%	33.42%
37.		0.4789	0.5030	0.4944	0.4965

District: **Rockingham**
County: **Windham**

LEA: **T169**
S.U.: **Windham Northeast**

1.	Local budgeted expenditures including any separate articles		10,988,830	1.
2.	Act 144 expenditures	-		2.
3.	Obligation to a regional technical center school district if any	-		3.
4.	Obligation to repay a deficit per 24 V.S.A. § 1523(b)	-		4.
5.	Obligation to repay difference between allowable and announced tuition	-		5.
6.	Total Expenditures net of Act 144 dollars	(lines 1 + 3 + 4 + 5) - line 2	10,988,830	6.
7.	Offsetting revenues (do NOT include revcode 3114, the on-behalf payment)		2,184,916	7.
8.	Act 144 dedicated revenues	-		8.
9.	Act 144 expenditures to raise locally	line 2 - line 8		9.
10.	Offsetting revenues less Act 144 revenues	line 7 - (lines 8 + 9)	2,184,916	10.
11.	Initial Education Spending	line 6 - line 10	8,803,914	11.
12.	Capital debt hold-harmless aid	line 16, "CDaid" page	-	12.
13.	Education Spending	line 11 - line 12	8,803,914	13.
14.	Equalized pupils		538.07	14.
15.	Education spending per equalized pupil	line 13 / line 14	16,362.02	15.
Excess Spending Calculation - secs. 37 & 38 of Act 46, 2015				
16.	Per pupil figure to use for Excess Spending	line 15	16,362.02	16.
17.	Per equalized pupil spending threshold for FY2017		16,524.76	17.
18.	Per pupil spending above the threshold	line 16 - line 17	NA	18.
19.	Per pupil figure used for calculating District equalized tax rate	line 15 + line 17	16,362.02	19.
20.	Property Tax Yield per \$1.00 of tax rate		9,870.00	20.
21.	Equalized homestead tax rate to be prorated	16,362.02 / 9,870 (lines 19 & 20)	1.6578	21.
22.	Percent of Rockingham equalized pupils not in a union school district		66.58%	22.
23.	Portion of equalized homestead tax rate to be assessed by town	lines 21 x line 22	1,1038	23.
24.	Common level of appraisal		103.90%	24.
25.	Estimated actual homestead tax rate of district to be assessed	lines 23 / line 24	1.0624	25.
26.	Equalized homestead rate from Bellows Falls UHSD #27	MANUAL	1.5437	26.
27.	Percent of Rockingham equalized pupils at Bellows Falls UHSD #27		33.42%	27.
28.	Prorated equalized rate from Bellows Falls UHSD #27		0.5159	28.
29.	Estimated actual rate from Bellows Falls UHSD #27 to be assessed	lines 28 / line 24	0.4965	29.
30.				30.
31.				31.
32.				32.
33.				33.
34.	Total equalized homestead rate for Rockingham	lines 34 + 39 + 43	1.6197	34.
35.	Total estimated actual homestead rate for Rockingham	lines 36 + 40 + 44	1.5589	35.
36.	Equalized non-residential tax rate		1.538	36.
37.	Estimated actual non-residential tax rate	lines 36 / line 24	1.4803	37.
38.	Education spending	line 13	8,803,914	38.
39.	Tech FTE's		-	39.
40.	Base education amount for tech FTE's, paid on behalf of district (This is not a local revenue. It reduces the education spending a district is owed.)	line 39 x 9,870 x 87%	-	40.
41.	Adjusted education spending due the district from Ed Fund	lines 38 - 40	8,803,914	41.
42.	Amount to raise locally for Act 144	line 9	-	42.
43.	Per pupil figure used for calculating District Household Income Percentage	line 19	16,362.02	43.
44.	Income Yield per 2.0% of household income		11,065	44.
45.	Rockingham household income percentage to be prorated	16,362.02 / 11,065 x 2.00% (lines 43 & 44)	2.96%	45.
46.	Prorated income cap percentage for Rockingham education property tax if eligible	66.58% x 2.96% (lines 22 & 45)	1.97%	46.
47.	Income percentage from Bellows Falls UHSD #27	"FY17EstUnion", line 18 (%)	2.75%	47.
48.	Prorated income cap percentage from Bellows Falls UHSD #27	33.42% x 2.75% (lines 27 & 47)	0.92%	48.
49.		"FY17EstUnion", line 18 (%)		49.
50.				50.
51.	Estimated income cap percentage for Rockingham education property tax		2.89%	51.

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Donald J. Murray, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of School Directors
Windham Northeast Supervisory Union
Bellows Falls, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Windham Northeast Supervisory Union as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Supervisory Union's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Windham Northeast Supervisory Union, as of June 30, 2015, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 3 through 7 and Schedule 1 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2015 on our consideration of the Supervisory Union's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Supervisory Union's internal control over financial reporting and compliance.

Respectfully submitted,


FOTHERGILL SEGALE & VALLEY, CPAs
Montpelier, Vermont
Vermont Public Accountancy License #110

December 28, 2015

WINDHAM NORTHEAST SUPERVISORY UNION
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015

Our discussion and analysis of Windham Northeast Supervisory Union's financial performance provides an overview of the Supervisory Union's financial activities for the fiscal year ended June 30, 2015. Please read it in conjunction with the Supervisory Union's financial statements which begin with Exhibit A.

Financial Highlights

Government-Wide Reporting:

- The Supervisory Union's net position increased by \$141,705 during fiscal year 2015 as a result of this year's operations, compared to a decrease of \$10,357 in the prior year.
- The total cost of all of the Supervisory Union's programs was \$10,815,243 for fiscal year 2015 which was an increase of \$5,104,948 when compared to fiscal year 2014.

Governmental Funds Reporting:

- During fiscal year 2015 and 2014 the General Fund reported no change in fund balance.
- The Special Revenue Fund, which reports the activities related to Federal, State and local grants, had a decrease in fund balance of \$11,943, compared to a decrease of \$9,234 in the prior year. This decrease in fund balance was covered by available EPSDT funds. The Special Revenue fund balance as of June 30, 2015 was \$33,444, which is mostly for EPSDT programs.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Exhibits A and B) provide information about the activities of the Supervisory Union as a whole and present a longer-term view of the Supervisory Union's finances. Fund financial statements starting with Exhibit C include only governmental activities. These statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Supervisory Union's operations in more detail than the government-wide statements by providing information about the Supervisory Union's most significant funds.

Reporting the Supervisory Union as a Whole

Our analysis of the Supervisory Union as a whole begins on Page 4. One of the most important questions asked about the Supervisory Union's finances is, "Is the Supervisory Union as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Supervisory Union as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Supervisory Union's net position and change in net position. You can think of the Supervisory Union's net position – the difference between assets and liabilities – as one way to measure the Supervisory Union's financial health, or financial position. Over time, increases or decreases in the Supervisory Union's net position is one indicator of whether its financial health is

WINDHAM NORTHEAST SUPERVISORY UNION
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015

improving or deteriorating. You will need to consider other non-financial factors, however, to assess the overall health of the Supervisory Union.

All of the Supervisory Union's basic services are governmental activities. They include the administrative, fiscal, building, special education, medicaid supported and other services as well as the activity related to Federal, State and other grants that support Bellows Falls Union High School, Athens, Grafton, Rockingham, Westminster School Districts and the Athens/Grafton Contract School District. Assessments to the member School Districts and State and Federal grants finance most of these activities.

Reporting the Supervisory Union's Most Significant Funds

Governmental Funds

All of the Supervisory Union's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Supervisory Union's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Supervisory Union's programs.

The Supervisory Union as a Whole (*Government-Wide Financial Statement Analysis*)

Our analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the Supervisory Union's governmental type activities. The June 30, 2014 balances were restated to implement GASB 68, resulting in a decrease of net position of \$90,649 from \$236,513 to \$145,864.

Table 1
Net Position

	Governmental Activities		Net Change
	2015	(Restated) 2014	
Current and other assets	\$ 1,290,717	\$ 946,690	\$ 344,027
Capital assets	316,246	191,126	125,120
Total assets	<u>1,606,963</u>	<u>1,137,816</u>	<u>469,147</u>
Total deferred outflows of resources	117,944	45,560	72,384
Other liabilities	1,289,508	1,037,512	251,996
Long-term debt	42,339	0	42,339
Total liabilities	<u>1,331,847</u>	<u>1,037,512</u>	<u>294,335</u>
Total deferred inflows of resources	<u>105,491</u>	<u>0</u>	<u>105,491</u>
Net position:			
Invested in Capital Assets, net of debt	273,907	191,126	82,781
Restricted	33,444	45,387	(11,943)
Unrestricted	(19,782)	(90,649)	70,867
Total net position	<u>\$ 287,569</u>	<u>\$ 145,864</u>	<u>\$ 141,705</u>

WINDHAM NORTHEAST SUPERVISORY UNION
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015

Table 2
Change in Net Position

	Governmental Activities		Net Change
	2015	2014	
REVENUE			
Program revenue:			
Operating grants and contributions	\$ 3,521,917	\$ 2,913,576	\$ 608,341
General revenue:			
Assessments	7,393,516	2,742,962	4,650,554
Other general revenue	41,515	43,400	(1,885)
Total revenue	<u>10,956,948</u>	<u>5,699,938</u>	<u>5,257,010</u>
PROGRAM EXPENSES			
Administrative services	2,009,050	1,959,723	49,327
Regular Education	406,175	87,554	318,621
Special education services	5,955,824	1,369,092	4,586,732
EPSDT services	43,397	41,124	2,273
Title I program services	1,265,371	1,321,856	(56,485)
Title II program services	325,000	100,304	224,696
21st Century grant program	120,665	125,316	(4,651)
Other state/local/federal program services	500,782	567,326	(66,544)
Interest on long-term debt	1,530	0	1,530
On behalf payments	187,449	138,000	49,449
Total program expenses	<u>10,815,243</u>	<u>5,710,295</u>	<u>5,104,948</u>
Increase(decrease) in net position	<u>\$ 141,705</u>	<u>\$ (10,357)</u>	<u>\$ 152,062</u>

The Supervisory Union's total revenues increased by \$5,257,010 in fiscal year 2015, most of this relating to the increase in assessments to the member school districts from fiscal year 2014. Operating grants and contributions also increased significantly due to having all federal grants run through the Supervisory Union instead of each school district as was done in fiscal year 2014.

Expenses increased by \$5,104,948 in fiscal year 2015. This is mainly due to all special education services for each school district being provided by the Supervisory Union for which the school districts were assessed for services provided, thus the increase in assessments.

WINDHAM NORTHEAST SUPERVISORY UNION
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015

Table 3 presents the cost of each of the Supervisory Union's four largest programs that were funded from general revenue – Special education services, Administrative services, Federal/State/local grant programs and Regular education. The net cost shows the financial burden that was placed on the Supervisory Union's members by each of these functions.

Table 3
Governmental Activities

	Total Cost of Services <u>2015</u>	Net Cost of Services <u>2015</u>	Total Cost of Services <u>2014</u>	Net Cost of Services <u>2014</u>
Special education services	\$ 5,955,824	\$ 5,604,306	\$ 1,369,092	\$ 956,766
Administrative services	2,009,050	1,264,818	1,959,723	1,687,624
Federal/State/local grant program	2,255,215	16,497	2,155,926	64,775
Regular education	406,175	406,175	87,554	87,554
All others	188,979	1,530	138,000	0
	<u>\$10,815,243</u>	<u>\$ 7,293,326</u>	<u>\$ 5,710,295</u>	<u>\$ 2,796,719</u>

The Supervisory Union's Funds (*Fund Financial Statement Analysis*)

As the Supervisory Union completed the year, its governmental funds (as presented in the Balance Sheet on Exhibit C) reported a combined fund balance of \$33,444, which is less than last year's total of \$45,387. Included in this year's total change in fund balance is a decrease of \$11,943 in the Special Revenue Fund.

General Fund Budgetary Highlights

Quarterly financial reports reviewed by the Board of School Directors served as the vehicle for monitoring actual results compared to the budget for the fiscal year. Exhibit G has a comparison of actual to budget that shows where the favorable and unfavorable variances arose during the year. Some of the larger variances are as follows:

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Assessments	\$ 7,829,791	\$ 7,393,516	\$ (436,275)
State revenue - State placed reimbursements	0	406,909	406,909
Expenditures:			
General Administrative Services			
Board of education	256,833	9,625	247,208
Regular Education			
Instruction	85,246	423,308	(338,062)
Special Education			
Instruction	4,147,862	3,982,355	165,507
Psychologist	403,717	327,988	75,729
Speech	254,392	307,890	(53,498)
Special area admin. services	247,429	304,213	(56,784)

WINDHAM NORTHEAST SUPERVISORY UNION
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015

Assessment revenue was under budget due to an increase in other revenues that reduced assessments to the member school districts. The Supervisory Union received reimbursement from the State for State placed students that was not budgeted.

General Administrative Services-Board of education was under budget due to certain personnel salaries/benefits being budgeted here since contract negotiations were still in process at the time the budget was set. Regular education was over budget due to the reclassification of ineligible special education expenditures. Special Education - instruction was under budget due to reassigning ineligible special education expenditures to regular education instruction. Special Education - psychologist was under budget because the Supervisory Union was unable to fill an open position. Special Education - speech was over budget due to the hiring of a subcontractor rather than filling an open position. Special Education - special area admin services was over budget because of reclassifying secretarial support to the General Fund due to a shortage of grant funds.

Capital Assets and Debt Administration

Capital Assets

During fiscal year June 30, 2015, the Supervisory Union invested \$157,541 in two new buses and special education computers. This along with the \$32,421 of depreciation increased capital assets, net of depreciation, by \$125,120 from \$191,126 to \$316,246.

Debt Administration

At June 30, 2015, the Supervisory Union had \$22,996 in leases outstanding compared to \$-0- at June 30, 2014.

Economic Factors and Next Year's Budgets and Rates

Each year the Supervisory Union's elected and appointed officials weigh the needs of their student population and the impact that has on the local economy. When adopting the budget for fiscal year 2015-2016, the Board considered regional unemployment and other changes in the local community, anticipated shifts in student enrollment and their changing needs, possible shifts in other revenue streams that would impact the budget, and the impact of the budget as it relates to the local economy and resident tax rates.

Contacting the Supervisory Union's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Supervisory Union's finances and to show the Supervisory Union's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Windham Northeast Supervisory Union office at Windham Northeast Supervisory Union, 25 Cherry Street, Bellows Falls, Vermont.

WINDHAM NORTHEAST SUPERVISORY UNION

EXHIBIT C

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2015

	General Fund	Special Revenue Fund	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash	\$ 829,275	\$ 0	\$ 829,275
Due from State of Vermont	71,285	142,361	213,646
Due from other Districts	184,155	18,592	202,747
Due from other funds	0	173,316	173,316
Other receivables	8,261	19,332	27,593
Prepays	17,456	0	17,456
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 1,110,432</u>	<u>\$ 353,601</u>	<u>\$ 1,464,033</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 633,697	\$ 116,919	\$ 750,616
Unearned revenue	303,419	203,238	506,657
Due to other funds	173,316	0	173,316
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>1,110,432</u>	<u>320,157</u>	<u>1,430,589</u>
Fund Balances			
Nonspendable - prepays	17,456	0	17,456
Restricted for grants			
EPSDT program	0	32,968	32,968
Various other grant programs	0	476	476
Unassigned	(17,456)	0	(17,456)
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>0</u>	<u>33,444</u>	<u>33,444</u>
Total liabilities and fund balances	<u>\$ 1,110,432</u>	<u>\$ 353,601</u>	<u>\$ 1,464,033</u>

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

JUNE 30, 2015

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS		\$ 33,444									
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>											
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$658,780 and the accumulated depreciation is \$342,534.</p>		316,246									
<p>Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the governmental funds:</p> <p style="padding-left: 20px;">Net pension liability</p>		(32,235)									
<p>Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">Supervisory Union's contribution subsequent to the measurement</td> <td style="text-align: right;">117,944</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Difference between actual and expected investments</td> <td style="text-align: right;">(99,399)</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Other pension changes</td> <td style="text-align: right; border-top: 1px solid black;">(6,092)</td> <td style="text-align: right; vertical-align: bottom;">12,453</td> </tr> </table>	Supervisory Union's contribution subsequent to the measurement	117,944		Difference between actual and expected investments	(99,399)		Other pension changes	(6,092)	12,453		
Supervisory Union's contribution subsequent to the measurement	117,944										
Difference between actual and expected investments	(99,399)										
Other pension changes	(6,092)	12,453									
<p>Long-term liabilities (lease payable) are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds.</p>		(42,339)									
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		\$ 287,569									

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2015

	General Fund	Special Revenue Fund	Total
REVENUES			
Assessments	\$ 7,393,516	\$ 0	\$ 7,393,516
Federal revenue	15,539	2,467,779	2,483,318
State and local revenue	728,693	122,457	851,150
Other revenue	40,329	0	40,329
Investment income	1,186	0	1,186
On behalf payments	147,600	0	147,600
Total revenues	8,326,863	2,590,236	10,917,099
EXPENDITURES			
Current			
Administrative services	1,988,757	0	1,988,757
Regular education	477,042	0	477,042
Special education services	5,596,732	351,518	5,948,250
EPSDT services	0	43,397	43,397
Title I program services	0	1,265,371	1,265,371
Title II program services	0	325,000	325,000
21st Century Grant	0	120,665	120,665
Other State/Local and Federal program services	0	496,228	496,228
On behalf payments	147,600	0	147,600
Debt service			
Principal	10,364	0	10,364
Interest	1,530	0	1,530
Capital outlay	157,541	0	157,541
Total expenditures	8,379,566	2,602,179	10,981,745
EXCESS REVENUES (EXPENDITURES)	(52,703)	(11,943)	(64,646)
OTHER FINANCING SOURCES (USES)			
Note and lease proceeds	52,703	0	52,703
NET CHANGE IN FUND BALANCES	0	(11,943)	(11,943)
FUND BALANCES - JULY 1, 2014	0	45,387	45,387
FUND BALANCES - JUNE 30, 2015	\$ 0	\$ 33,444	\$ 33,444

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED REVENUE BUDGET

	2 Years Prior Budget 7/1/2014 - 6/30/2015	2 Years Prior Actual 7/1/2014 - 6/30/2015	1 Year Prior Revised 7/1/2015 - 6/30/2016	Budget Total 7/1/2016 - 6/30/2017	Budget Difference
GENERAL FUND					
OTHER REVENUE					
1 OTHER TRANSPORTATION FEES	\$0.00	(\$27,272.28)	\$0.00	(\$18,000.00)	(\$18,000.00)
2 DONATION	\$0.00	(\$500.00)	\$0.00	\$0.00	\$0.00
3 INTEREST ON INVESTMENTS	(\$1,225.00)	(\$1,186.37)	(\$600.24)	(\$600.00)	\$0.24
4 SALE/LOSS FIXED ASSETS	\$0.00	(\$3,764.24)	\$0.00	\$0.00	\$0.00
5 ADJ PRIOR YEARS EXPENDITURE	\$0.00	(\$294.78)	\$0.00	\$0.00	\$0.00
6 CAPITAL LEASE PROCEEDS	\$0.00	(\$52,703.00)	\$0.00	\$0.00	\$0.00
7 PARAPRO TESTING REIMBURSEMENT	\$0.00	(\$405.00)	\$0.00	\$0.00	\$0.00
8 SPEC ED SHARED SERVICES	\$0.00	(\$1,402.07)	\$0.00	\$0.00	\$0.00
9 EXTRA ORDINARY SPEC ED REIMBURSEMENT	\$0.00	(\$60,677.72)	\$0.00	(\$134,064.00)	(\$134,064.00)
10 SPEC ED STATE PLACED REIMBURSEMENT	\$0.00	(\$406,909.45)	(\$224,000.00)	(\$282,440.00)	(\$58,440.00)
11 SUBSTANCE ABUSE PROG-FISCAL SERVICES	\$0.00	(\$1,100.00)	\$0.00	\$0.00	\$0.00
12 STATE TRANSPORTATION AID	\$0.00	\$0.00	\$0.00	(\$216,629.00)	(\$216,629.00)
13 COBRA 2% ADMIN FEE-FISCAL SERVICES	\$0.00	(\$494.20)	\$0.00	\$0.00	\$0.00
TOTAL OTHER REVENUES	(\$1,225.00)	(\$556,709.11)	(\$224,600.24)	(\$651,733.00)	(\$427,132.76)
ATHENS-GRAFTON ASSESSMENT					
14 ELL ASSESSMENT	(\$770.49)	(\$771.87)	(\$880.90)	(\$1,781.83)	(\$900.93)
15 REGULAR EDUCATION BILLBACK	(\$56,000.66)	(\$52,887.98)	(\$38,427.12)	(\$50,410.01)	(\$11,982.89)
16 HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	\$0.00	(\$731.53)	\$0.00	\$0.00	\$0.00
17 REGULAR EDUCATION SPEECH ASSESSMENT	\$0.00	(\$162.70)	\$0.00	\$0.00	\$0.00
18 REGULAR EDUCATION OT ASSESSMENT	\$0.00	(\$256.08)	\$0.00	\$0.00	\$0.00
19 COURSE REIMBURSEMENT ASSESSMENT	(\$184.01)	(\$629.89)	(\$274.82)	(\$156.54)	\$118.28
20 TECH INTEGRATION RESOURCE EDUCATOR ASSMNT	(\$6,582.35)	(\$6,576.98)	(\$7,021.52)	(\$7,284.55)	(\$263.03)
21 INFORMATION TECHNOLOGY ASSESSMENT	(\$3,647.56)	(\$4,814.44)	(\$6,208.73)	(\$5,481.35)	\$727.38
22 BOARD ASSESSMENT	(\$18,873.15)	(\$788.02)	(\$4,070.28)	(\$6,837.24)	(\$2,766.96)
23 LEGAL SERVICES ASSESSMENT	(\$1,097.56)	(\$675.49)	(\$1,147.89)	(\$792.00)	\$355.89
24 SUPERINTENDENT ASSESSMENT	(\$17,071.58)	(\$17,357.53)	(\$18,422.17)	(\$19,459.33)	(\$1,037.16)
25 CURRICULUM COORD/GRANT MANAGER ASSMNT	(\$3,798.80)	(\$3,233.92)	(\$3,716.59)	(\$3,584.63)	\$131.96
26 OTHER ADMINISTRATIVE ASSESSMENT	(\$1,070.56)	(\$1,534.19)	(\$1,775.41)	(\$1,945.79)	(\$170.38)
27 504 COORDINATOR ASSESSMENT	(\$1,672.32)	(\$1,621.12)	(\$1,911.64)	(\$1,628.52)	\$283.12
28 REG ED LEA ODD ADMIN ASSESSMENT	\$0.00	(\$411.23)	\$0.00	\$0.00	\$0.00
29 FISCAL SERVICES ASSESSMENT	(\$26,123.98)	(\$26,235.66)	(\$29,847.48)	(\$30,507.73)	(\$660.25)
30 BUILDING ASSESSMENT	(\$6,820.25)	(\$7,180.83)	(\$7,808.60)	(\$7,800.04)	\$8.56
31 TRANSPORTATION ASSESSMENT	(\$87,216.12)	(\$65,436.25)	(\$70,183.15)	(\$51,628.18)	\$18,554.97
32 MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$329.27)	(\$1,306.06)	(\$344.27)	(\$435.60)	(\$91.33)
33 DATA FACILITATOR ASSESSMENT	(\$968.33)	(\$926.91)	(\$1,019.00)	(\$1,066.15)	(\$47.15)
34 SUBSTANCE ABUSE PROG COUNSELOR ASSESSMENT	(\$317.29)	(\$274.82)	(\$291.28)	(\$304.76)	(\$13.48)
35 SPECIAL EDUCATION ASSESSMENT	(\$189,142.50)	(\$160,751.80)	(\$185,941.31)	(\$197,016.67)	(\$11,075.36)
36 SPECIAL EDUCATION PSYCHOLOGY ASSESSMENT	(\$18,409.49)	(\$14,956.15)	(\$21,214.70)	(\$23,711.95)	(\$2,497.25)
37 SPECIAL EDUCATION SPEECH ASSESSMENT	(\$11,600.26)	(\$14,039.82)	(\$14,262.57)	(\$14,940.71)	(\$678.14)
38 SPECIAL EDUCATION OT ASSESSMENT	(\$8,096.24)	(\$7,668.84)	(\$6,502.41)	(\$6,725.36)	(\$222.95)
39 SPECIAL EDUCATION PT ASSESSMENT	(\$1,170.14)	(\$1,000.72)	(\$1,208.04)	(\$1,322.40)	(\$114.36)
40 SPECIAL EDUCATION ADMIN ASSESSMENT	(\$11,282.78)	(\$13,872.11)	(\$14,169.70)	(\$14,247.73)	(\$78.03)
41 SPECIAL EDUCATION TRANSPORTATION ASSMNT	\$0.00	(\$22,617.57)	(\$17,834.34)	(\$17,236.02)	\$598.32
42 EEE ASSESSMENT	(\$26,571.08)	(\$27,274.41)	(\$34,361.25)	(\$32,634.90)	\$1,726.35
43 EEE MEDICAL ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$113.60)	(\$113.60)
44 EEE PSYCHOLOGY ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$945.01)	(\$945.01)
45 EEE SPEECH ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$4,575.84)	(\$4,575.84)
46 EEE OT ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$1,726.36)	(\$1,726.36)
47 EEE PT ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$362.10)	(\$362.10)
48 EEE ADMINISTRATION ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$2,082.29)	(\$2,082.29)
49 EEE TRANSPORTATION ASSESSMENT	\$0.00	(\$414.04)	(\$401.67)	(\$415.71)	(\$14.04)
TOTAL ATHENS-GRAFTON ASSESSMENT	(\$498,816.77)	(\$456,408.96)	(\$489,246.84)	(\$509,160.90)	(\$19,914.06)
ROCKINGHAM ASSESSMENT					
50 ELL ASSESSMENT	(\$4,925.64)	(\$4,934.58)	(\$5,176.55)	(\$9,946.29)	(\$4,769.74)
51 REGULAR EDUCATION BILLBACK	(\$29,245.86)	(\$200,180.63)	(\$21,642.13)	(\$150,801.81)	(\$129,159.68)
52 HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	\$0.00	(\$4,674.97)	\$0.00	\$0.00	\$0.00
53 REGULAR EDUCATION SPEECH ASSESSMENT	\$0.00	(\$1,039.78)	\$0.00	\$0.00	\$0.00
54 REGULAR EDUCATION OT ASSESSMENT	\$0.00	(\$1,636.50)	\$0.00	\$0.00	\$0.00
55 COURSE REIMBURSEMENT ASSESSMENT	(\$1,176.32)	(\$4,531.53)	(\$1,614.98)	(\$873.81)	\$741.17

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED REVENUE BUDGET

	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference	
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017		
56	TECH INTEGRATION RESOURCE EDUCATOR ASSMNT	(\$42,080.01)	(\$42,031.48)	(\$41,261.31)	(\$40,662.86)	\$598.45
57	INFORMATION TECHNOLOGY ASSESSMENT	(\$23,318.34)	(\$30,768.21)	(\$36,484.98)	(\$30,597.30)	\$5,887.68
58	INFORMATION TECHNOLOGY BILLBACK	\$0.00	\$0.00	\$0.00	(\$40,418.71)	(\$40,418.71)
59	BOARD ASSESSMENT	(\$120,653.32)	(\$5,033.81)	(\$23,918.62)	(\$38,165.97)	(\$14,247.35)
60	LEGAL SERVICES ASSESSMENT	(\$7,016.55)	(\$4,319.28)	(\$6,745.49)	(\$4,421.00)	\$2,324.49
61	SUPERINTENDENT ASSESSMENT	(\$109,136.15)	(\$110,926.95)	(\$108,256.14)	(\$108,623.36)	(\$367.22)
62	CURRICULUM COOR/GRANT MNGR ASSESSMENT	(\$24,285.22)	(\$20,666.82)	(\$21,840.20)	(\$20,009.65)	\$1,830.55
63	OTHER ADMINISTRATIVE ASSESSMENT	(\$6,843.95)	(\$9,804.59)	(\$10,433.02)	(\$10,861.51)	(\$428.49)
64	504 COORDINATOR ASSESSMENT	(\$10,690.88)	(\$10,364.43)	(\$11,233.55)	(\$9,090.50)	\$2,143.05
65	REG ED LEA ODD ADMIN ASSESSMENT	\$0.00	(\$2,628.04)	\$0.00	\$0.00	\$0.00
66	FISCAL SERVICES ASSESSMENT	(\$167,006.87)	(\$167,664.39)	(\$175,395.87)	(\$170,296.28)	\$5,099.59
67	BUILDING ASSESSMENT	(\$43,600.85)	(\$45,890.61)	(\$45,886.48)	(\$43,540.35)	\$2,346.13
68	TRANSPORTATION ASSESSMENT	(\$328,663.29)	(\$256,155.66)	(\$254,397.57)	(\$187,140.14)	\$67,257.43
69	MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$2,104.97)	(\$8,347.04)	(\$2,023.65)	(\$2,431.55)	(\$407.90)
70	DATA FACILITATOR ASSESSMENT	(\$6,190.40)	(\$5,923.24)	(\$5,988.08)	(\$5,951.35)	\$36.73
71	DATA FACILITATOR BILLBACK	(\$26,467.70)	(\$25,325.35)	(\$26,631.50)	(\$26,923.06)	(\$291.56)
72	SUBSTANCE ABUSE PROG COUNSELOR ASSESSMENT	(\$2,028.39)	(\$1,757.11)	(\$1,711.67)	(\$1,701.16)	\$10.51
73	SPECIAL EDUCATION ASSESSMENT	(\$1,939,125.38)	(\$1,648,058.70)	(\$1,907,045.28)	(\$2,019,852.94)	(\$112,807.66)
74	SPECIAL EDUCATION PSYCHOLOGY ASSESSMENT	(\$188,737.62)	(\$153,334.28)	(\$217,581.57)	(\$243,099.43)	(\$25,517.86)
75	SPECIAL EDUCATION SPEECH ASSESSMENT	(\$118,928.10)	(\$143,938.76)	(\$146,279.35)	(\$153,175.08)	(\$6,895.73)
76	SPECIAL EDUCATION OT ASSESSMENT	(\$83,004.26)	(\$78,622.07)	(\$66,689.85)	(\$68,949.73)	(\$2,259.88)
77	SPECIAL EDUCATION PT ASSESSMENT	(\$11,996.52)	(\$10,259.79)	(\$12,389.83)	(\$13,557.50)	(\$1,167.67)
78	SPECIAL EDUCATION ADMIN ASSESSMENT	(\$115,673.28)	(\$142,219.71)	(\$145,326.77)	(\$146,070.44)	(\$743.67)
79	SPECIAL EDUCATION TRANSPORTATION ASSMNT	\$0.00	(\$81,983.25)	(\$64,645.34)	(\$62,476.56)	\$2,168.78
80	EEE ASSESSMENT	(\$169,313.41)	(\$173,692.26)	(\$202,306.67)	(\$133,297.48)	\$69,009.19
81	EEE MEDICAL ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$464.00)	(\$464.00)
82	EEE PSYCHOLOGY ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$3,859.90)	(\$3,859.90)
83	EEE SPEECH ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$18,690.03)	(\$18,690.03)
84	EEE OT ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$7,051.30)	(\$7,051.30)
85	EEE PT ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$1,479.00)	(\$1,479.00)
86	EEE ADMINISTRATION ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$8,505.12)	(\$8,505.12)
87	EEE TRANSPORTATION ASSESSMENT	\$0.00	(\$1,502.49)	(\$2,364.88)	(\$1,506.32)	\$858.56
TOTAL ROCKINGHAM ASSESSMENT		(\$3,582,213.28)	(\$3,398,216.31)	(\$3,565,271.33)	(\$3,784,491.49)	(\$219,220.16)
WESTMINSTER ASSESSMENT						
88	ELL ASSESSMENT	(\$1,660.22)	(\$1,662.42)	(\$1,692.52)	(\$3,484.91)	(\$1,792.39)
89	REGULAR EDUCATION BILLBACK	\$0.00	(\$44,942.57)	(\$6,556.67)	(\$6,636.30)	(\$79.63)
90	HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	\$0.00	(\$1,574.98)	\$0.00	\$0.00	\$0.00
91	REGULAR EDUCATION SPEECH ASSESSMENT	\$0.00	(\$350.30)	\$0.00	\$0.00	\$0.00
92	REGULAR EDUCATION OT ASSESSMENT	\$0.00	(\$551.33)	\$0.00	\$0.00	\$0.00
93	COURSE REIMBURSEMENT ASSESSMENT	(\$396.49)	(\$1,443.52)	(\$528.04)	(\$306.16)	\$221.88
94	TECH INTEGRATION RESOURCE EDUCATOR ASSMNT	(\$14,183.39)	(\$14,160.26)	(\$13,490.79)	(\$14,247.18)	(\$756.39)
95	INFORMATION TECHNOLOGY ASSESSMENT	(\$7,859.63)	(\$10,365.62)	(\$11,929.12)	(\$10,720.48)	\$1,208.64
96	INFORMATION TECHNOLOGY BILLBACK	\$0.00	\$0.00	\$0.00	(\$26,945.80)	(\$26,945.80)
97	BOARD ASSESSMENT	(\$40,667.14)	(\$1,695.72)	(\$7,820.43)	(\$13,372.34)	(\$5,551.91)
98	LEGAL SERVICES ASSESSMENT	(\$2,364.98)	(\$1,455.31)	(\$2,205.50)	(\$1,549.00)	\$656.50
99	SUPERINTENDENT ASSESSMENT	(\$36,785.18)	(\$37,370.84)	(\$35,395.42)	(\$38,058.71)	(\$2,663.29)
100	CURRICULUM COOR/GRANT MNGR ASSESSMENT	(\$8,185.52)	(\$6,966.01)	(\$7,140.87)	(\$7,010.84)	\$130.03
101	OTHER ADMINISTRATIVE ASSESSMENT	(\$2,306.80)	(\$3,303.13)	(\$3,411.17)	(\$3,805.58)	(\$394.41)
102	504 COORDINATOR ASSESSMENT	(\$3,603.45)	(\$3,491.75)	(\$3,672.92)	(\$3,185.07)	\$487.85
103	REG ED LEA ODD ADMIN ASSESSMENT	\$0.00	(\$885.38)	\$0.00	\$0.00	\$0.00
104	FISCAL SERVICES ASSESSMENT	(\$56,290.96)	(\$56,485.44)	(\$57,347.41)	(\$59,667.26)	(\$2,319.85)
105	BUILDING ASSESSMENT	(\$14,696.00)	(\$15,460.42)	(\$15,003.04)	(\$15,255.37)	(\$252.33)
106	TRANSPORTATION ASSESSMENT	(\$181,195.05)	(\$134,106.85)	(\$146,574.31)	(\$107,823.10)	\$38,751.21
107	MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$709.49)	(\$2,812.05)	(\$661.65)	(\$851.95)	(\$190.30)
108	DATA FACILITATOR ASSESSMENT	(\$2,086.52)	(\$1,995.68)	(\$1,957.86)	(\$2,085.19)	(\$127.33)
109	DATA FACILITATOR BILLBACK	(\$26,467.70)	(\$25,325.34)	(\$26,631.49)	(\$26,923.06)	(\$291.56)
110	SUBSTANCE ABUSE PROG COUNSELOR ASSESSMENT	(\$683.68)	(\$592.21)	(\$559.65)	(\$596.04)	(\$36.39)
111	SPECIAL EDUCATION ASSESSMENT	(\$533,415.02)	(\$453,348.34)	(\$524,625.00)	(\$555,621.58)	(\$30,996.58)
112	SPECIAL EDUCATION PSYCHOLOGY ASSESSMENT	(\$51,917.99)	(\$42,179.22)	(\$59,856.33)	(\$66,871.84)	(\$7,015.51)
113	SPECIAL EDUCATION SPEECH ASSESSMENT	(\$32,714.77)	(\$39,594.68)	(\$40,241.21)	(\$42,135.44)	(\$1,894.23)
114	SPECIAL EDUCATION OT ASSESSMENT	(\$22,832.83)	(\$21,627.43)	(\$18,346.27)	(\$18,966.71)	(\$620.44)
115	SPECIAL EDUCATION PT ASSESSMENT	(\$3,300.00)	(\$2,822.26)	(\$3,408.42)	(\$3,729.40)	(\$320.98)

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED REVENUE BUDGET

	2 Years Prior Budget 7/1/2014 - 6/30/2015	2 Years Prior Actual 7/1/2014 - 6/30/2015	1 Year Prior Revised 7/1/2015 - 6/30/2016	Budget Total 7/1/2016 - 6/30/2017	Budget Difference	
116	SPECIAL EDUCATION ADMIN ASSESSMENT	(\$31,819.43)	(\$39,121.85)	(\$39,979.15)	(\$40,181.09)	(\$201.94)
117	SPECIAL EDUCATION TRANSPORTATION ASSMNT	\$0.00	(\$48,345.91)	(\$37,246.21)	(\$35,996.64)	\$1,249.57
118	EEE ASSESSMENT	(\$57,776.66)	(\$59,285.39)	(\$66,406.01)	(\$63,890.86)	\$2,515.15
119	EEE MEDICAL ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$222.40)	(\$222.40)
120	EEE PSYCHOLOGY ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$1,850.09)	(\$1,850.09)
121	EEE SPEECH ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$8,958.33)	(\$8,958.33)
122	EEE OT ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$3,379.76)	(\$3,379.76)
123	EEE PT ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$708.90)	(\$708.90)
124	EEE ADMINISTRATION ASSESSMENT	\$0.00	\$0.00	\$0.00	(\$4,076.59)	(\$4,076.59)
125	EEE TRANSPORTATION ASSESSMENT	\$0.00	(\$865.80)	(\$776.26)	(\$867.97)	(\$91.71)
TOTAL WESTMINSTER ASSESSMENT		(\$1,133,918.90)	(\$1,074,188.01)	(\$1,133,463.72)	(\$1,189,981.94)	(\$56,518.22)
BELLOWS FALLS UNION HIGH SCHOOL ASSESSMENT						
126	ELL ASSESSMENT	(\$3,173.69)	(\$3,179.03)	(\$3,761.16)	(\$7,284.79)	(\$3,523.63)
127	REGULAR EDUCATION BILLBACK	\$0.00	(\$125,294.00)	(\$20,533.20)	(\$57,277.25)	(\$36,744.05)
128	HOME/SCHOOL/COLLEGE LIAISON ASSESSMENT	\$0.00	(\$3,201.40)	\$0.00	\$0.00	\$0.00
129	REGULAR EDUCATION SPEECH ASSESSMENT	\$0.00	(\$669.92)	\$0.00	\$0.00	\$0.00
130	REGULAR EDUCATION OT ASSESSMENT	\$0.00	(\$1,054.39)	\$0.00	\$0.00	\$0.00
131	COURSE REIMBURSEMENT ASSESSMENT	(\$757.93)	(\$2,593.57)	(\$1,173.41)	(\$639.99)	\$533.42
132	TECH INTEGRATION RESOURCE EDUCATOR ASSMNT	(\$27,113.01)	(\$27,080.61)	(\$29,979.54)	(\$29,782.03)	\$197.51
133	INFORMATION TECHNOLOGY ASSESSMENT	(\$15,024.47)	(\$19,823.25)	(\$26,509.17)	(\$22,409.88)	\$4,099.29
134	BOARD ASSESSMENT	(\$77,739.39)	(\$3,242.99)	(\$17,378.73)	(\$27,953.27)	(\$10,574.54)
135	LEGAL SERVICES ASSESSMENT	(\$4,520.91)	(\$2,783.10)	(\$4,901.12)	(\$3,238.00)	\$1,663.12
136	SUPERINTENDENT ASSESSMENT	(\$70,318.63)	(\$71,469.39)	(\$78,656.47)	(\$79,557.21)	(\$900.74)
137	CURRICULUM COOR/GRANT MNGR ASSESSMENT	(\$15,647.46)	(\$13,315.52)	(\$15,868.60)	(\$14,655.34)	\$1,213.26
138	OTHER ADMINISTRATIVE ASSESSMENT	(\$4,409.69)	(\$6,317.02)	(\$7,580.40)	(\$7,955.12)	(\$374.72)
139	504 COORDINATOR ASSESSMENT	(\$6,888.35)	(\$6,677.70)	(\$8,162.04)	(\$6,658.01)	\$1,504.03
140	REG ED LEA ODD ADMIN ASSESSMENT	\$0.00	(\$1,693.23)	\$0.00	\$0.00	\$0.00
141	FISCAL SERVICES ASSESSMENT	(\$107,605.92)	(\$108,024.89)	(\$127,438.69)	(\$124,727.29)	\$2,711.40
142	BUILDING ASSESSMENT	(\$28,092.92)	(\$29,567.04)	(\$33,340.08)	(\$31,889.54)	\$1,450.54
143	TRANSPORTATION ASSESSMENT	(\$228,736.72)	(\$173,271.23)	(\$182,319.36)	(\$134,117.90)	\$48,201.46
144	MISCELLANEOUS THROUGHOUT ASSESSMENT	(\$1,356.27)	(\$5,377.93)	(\$1,470.34)	(\$1,780.90)	(\$310.56)
145	DATA FACILITATOR ASSESSMENT	(\$3,988.60)	(\$3,816.41)	(\$4,350.80)	(\$4,358.85)	(\$8.05)
146	SUBSTANCE ABUSE PROG COUNSELOR ASSESSMENT	(\$1,306.94)	(\$1,132.07)	(\$1,243.66)	(\$1,245.95)	(\$2.29)
147	SPECIAL EDUCATION ASSESSMENT	(\$1,486,178.88)	(\$1,263,100.39)	(\$1,461,272.90)	(\$1,548,049.86)	(\$86,776.96)
148	SPECIAL EDUCATION PSYCHOLOGY ASSESSMENT	(\$144,651.74)	(\$117,517.95)	(\$166,721.82)	(\$186,315.57)	(\$19,593.75)
149	SPECIAL EDUCATION SPEECH ASSESSMENT	(\$91,148.54)	(\$110,317.07)	(\$112,086.51)	(\$117,396.01)	(\$5,309.50)
150	SPECIAL EDUCATION OT ASSESSMENT	(\$63,615.88)	(\$60,257.27)	(\$51,101.07)	(\$52,844.25)	(\$1,743.18)
151	SPECIAL EDUCATION OT BILLBACK	\$0.00	\$0.00	(\$54,073.13)	(\$56,565.95)	(\$2,492.82)
152	SPECIAL EDUCATION PT ASSESSMENT	(\$9,194.34)	(\$7,863.34)	(\$9,493.71)	(\$10,390.70)	(\$896.99)
153	SPECIAL EDUCATION ADMIN ASSESSMENT	(\$88,653.98)	(\$108,999.72)	(\$111,356.60)	(\$111,950.88)	(\$594.28)
154	SPECIAL EDUCATION TRANSPORTATION ASSMNT	\$0.00	(\$58,755.01)	(\$46,329.44)	(\$44,775.13)	\$1,554.31
155	504/BFUHS ADMIN SUPPORT BILLBACK	(\$7,218.78)	(\$813.16)	(\$6,165.10)	(\$6,181.40)	(\$16.30)
TOTAL BELLOWS FALLS UNION HS ASSESSMENT		(\$2,487,343.04)	(\$2,337,208.60)	(\$2,583,267.05)	(\$2,690,001.07)	(\$106,734.02)
TOTAL GENERAL FUND REVENUE		(\$7,703,516.99)	(\$7,822,730.99)	(\$7,995,849.18)	(\$8,825,368.40)	(\$829,519.22)
PRIOR YEAR GRANT BUDGET NUMBERS WERE AMENDED TO REFLECT ACTUAL GRANT AWARDS						
CONSOLIDATED FEDERAL GRANT REVENUE						
156	CONSOLIDATED FEDERAL GRANT REVENUE (CFG)	(\$1,922,224.64)	(\$1,590,370.80)	(\$1,501,254.06)	(\$1,891,943.31)	(\$390,689.25)
TOTAL CONSOLIDATED FEDERAL GRANT REVENUE		(\$1,922,224.64)	(\$1,590,370.80)	(\$1,501,254.06)	(\$1,891,943.31)	(\$390,689.25)
TOBACCO LITIGATION GRANT REVENUE						
157	TOBACCO LITIGATION GRANT REVENUE	\$ -	\$ -	\$ -	(4,308.13)	(4,308.13)
TOTAL TOBACCO LITIGATION GRANT REVENUE		\$ -	\$ -	\$ -	(4,308.13)	(4,308.13)

WINDHAM NORTHEAST SUPERVISORY UNION						
2017 PROPOSED REVENUE BUDGET						
		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
VERMONT BIRTH TO THREE GRANT REVENUE						
158	VERMONT BIRTH TO THREE GRANT REVENUE	\$ -	\$ -	\$ -	\$ (1,835.54)	\$ (1,835.54)
TOTAL VERMONT BIRTH TO THREE GRANT REVENUE		\$ -	\$ -	\$ -	\$ (1,835.54)	\$ (1,835.54)
BELLOWS FALLS MIDDLE SCHOOL 21C GRANT REVENUE						
159	BFMS 21C GRANT REVENUE	\$ -	\$ -	\$ -	\$ (61,990.25)	\$ (61,990.25)
TOTAL BELLOWS FALLS MS 21C GRANT REVENUE		\$ -	\$ -	\$ -	\$ (61,990.25)	\$ (61,990.25)
WESTMINSTER 21C GRANT REVENUE						
160	WESTMINSTER 21C GRANT REVENUE	\$ -	\$ -	\$ -	\$ (61,237.92)	\$ (61,237.92)
TOTAL WESTMINSTER 21C GRANT REVENUE		\$ -	\$ -	\$ -	\$ (61,237.92)	\$ (61,237.92)
LICENSING FEES GRANT REVENUE						
161	LICENSING FEES GRANT REVENUE	\$ -	\$ -	\$ -	\$ (907.81)	\$ (907.81)
TOTAL LICENSING FEES GRANT REVENUE		\$ -	\$ -	\$ -	\$ (907.81)	\$ (907.81)
DOH-SUBSTANCE ABUSE GRANT						
162	DOH-SUBSTANCE ABUSE GRANT	(\$39,970.00)	(\$39,302.99)	(\$44,040.48)	(\$43,079.62)	\$960.86
TOTAL DOH-SUBSTANCE ABUSE GRANT		(\$39,970.00)	(\$39,302.99)	(\$44,040.48)	(\$43,079.62)	\$960.86
IDEA B GRANTS						
163	IDEA B GRANTS	(\$411,458.04)	(\$351,517.86)	(\$309,306.61)	(\$404,599.96)	(\$95,293.35)
TOTAL IDEA B GRANTS		(\$411,458.04)	(\$351,517.86)	(\$309,306.61)	(\$404,599.96)	(\$95,293.35)
EPSDT/MEDICAID REVENUE						
164	EPSDT MEDICAID REVENUE	\$0.00	(\$31,453.75)	(\$48,554.97)	(\$49,892.25)	(\$1,337.28)
TOTAL EPSDT/MEDICAID REVENUE		\$0.00	(\$31,453.75)	(\$48,554.97)	(\$49,892.25)	(\$1,337.28)
MEDICAID REVENUE						
165	TRANSPORTATION REVENUE	\$ -	\$ (825.00)	\$ -	\$ -	\$ -
166	DONATION	\$0.00	(\$740.00)	\$0.00	\$0.00	\$0.00
167	MISCELLANEOUS REVENUE	\$0.00	(\$140.00)	\$0.00	\$0.00	\$0.00
168	CASH IN LIEU OF COMMODITIES	\$0.00	(\$236.69)	\$0.00	\$0.00	\$0.00
169	CHILDCARE/ADULT FOOD	\$0.00	(\$4,739.42)	\$0.00	\$0.00	\$0.00
170	RESERVE TRANSFER - MEDICAD	(\$74,442.74)	(\$74,442.74)	(\$125,488.82)	(\$125,000.00)	\$488.82
171	MEDICAID REIMBURSEMENT	(\$207,667.44)	(\$186,663.51)	(\$206,911.00)	(\$212,960.00)	(\$6,049.00)
172	STARS BONUS PROGRAM	\$0.00	(\$2,671.99)	\$0.00	\$0.00	\$0.00
173	ATH/GRAF EARLY EDUCATION ASSESSMENT	(\$12,472.69)	(\$12,472.87)	(\$11,318.68)	(\$13,213.33)	(\$1,894.65)
174	ROCKINGHAM EARLY EDUCATION ASSESSMENT	(\$84,537.10)	(\$84,536.91)	(\$65,054.95)	(\$56,288.41)	\$8,766.54
175	WESTMINSTER EARLY EDUCATION ASSESSMENT	(\$30,488.78)	(\$30,488.91)	(\$23,626.37)	(\$28,085.65)	(\$4,459.28)
TOTAL MEDICAID REVENUE		\$ (409,608.75)	\$ (397,958.04)	\$ (432,399.82)	\$ (435,547.39)	\$ (3,147.57)
GRAND TOTAL		(\$10,486,778.42)	(\$10,233,334.43)	(\$10,331,405.12)	(\$11,780,710.58)	(\$1,449,305.46)

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget <i>7/1/2014 - 6/30/2015</i>	2 Years Prior Actual <i>7/1/2014 - 6/30/2015</i>	1 Year Prior Revised <i>7/1/2015 - 6/30/2016</i>	Budget Total <i>7/1/2016 - 6/30/2017</i>	Budget Difference
GENERAL FUND					
HOME SCHOOL LIAISON					
1 HOME-SCHOOL LIAISON SUPPLIES	\$0.00	\$1,115.70	\$0.00	\$0.00	\$0.00
TOTAL HOME SCHOOL LIAISON	\$0.00	\$1,115.70	\$0.00	\$0.00	\$0.00
COLLEGE & CAREER READINESS					
2 COLLEGE READINESS SALARY	\$0.00	\$6,606.25	\$0.00	\$0.00	\$0.00
3 COLLEGE READINESS HEALTH	\$0.00	\$1,197.46	\$0.00	\$0.00	\$0.00
4 COLLEGE READINESS FICA	\$0.00	\$492.70	\$0.00	\$0.00	\$0.00
5 COLLEGE READINESS MUNICIPAL RETIREMENT	\$0.00	\$398.09	\$0.00	\$0.00	\$0.00
6 COLLEGE READINESS DENTAL	\$0.00	\$58.34	\$0.00	\$0.00	\$0.00
7 COLLEGE READINESS SUPPLIES	\$0.00	\$124.99	\$0.00	\$0.00	\$0.00
TOTAL COLLEGE & CAREER READINESS	\$0.00	\$8,877.83	\$0.00	\$0.00	\$0.00
SUBSTANCE ABUSE COUNSELOR					
8 SUBSTANCE ABUSE COUNSELOR-LOCAL MATCH	\$4,000.00	\$3,450.04	\$3,500.00	\$3,536.24	\$36.24
9 SUBSTANCE ABUSE COUNSELOR DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$12.27	\$12.27
10 SUBSTANCE ABUSE COUNSELOR FICA	\$306.00	\$263.78	\$267.75	\$270.53	\$2.78
11 SUBSTANCE ABUSE COUNSELOR LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$1.64	\$1.64
12 SUBSTANCE ABUSE COUNSELOR WORKERS COMP INS	\$30.30	\$42.36	\$38.50	\$27.23	(\$11.27)
TOTAL SUBSTANCE ABUSE COUNSELOR	\$4,336.30	\$3,756.18	\$3,806.25	\$3,847.91	\$41.66
COURSE REIMBURSEMENT/TEACHER ORIENTATION					
13 TEACHER ORIENTATION SALARY	\$1,500.00	\$1,000.00	\$2,500.00	\$1,000.00	(\$1,500.00)
14 TEACHER ORIENTATION FICA	\$114.75	\$76.50	\$191.25	\$76.50	(\$114.75)
15 COURSE REIMBURSEMENT	\$500.00	\$509.33	\$500.00	\$500.00	\$0.00
16 STAFF ORIENTATION EXPENSE	\$400.00	\$507.50	\$400.00	\$400.00	\$0.00
TOTAL COURSE REIMBURSEMENT/TEACHER ORIENTATION	\$2,514.75	\$2,093.33	\$3,591.25	\$1,976.50	(\$1,614.75)
MENTORING SERVICES					
17 MENTORING SALARIES	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -
18 MENTORING FICA	\$ -	\$ 459.00	\$ -	\$ -	\$ -
19 MENTORING WORKERS COMP	\$ -	\$ 52.75	\$ -	\$ -	\$ -
TOTAL MENTORING SERVICES	\$ -	\$ 6,511.75	\$ -	\$ -	\$ -
TECHNOLOGY INTEGRATION RESOURCE EDUCATOR					
20 TECH INTEGRATION RESOURCE EDUCATOR SALARY	\$62,738.00	\$64,316.00	\$64,959.00	\$64,959.00	\$0.00
21 HEALTH INSURANCE	\$17,940.37	\$17,518.25	\$18,306.57	\$19,514.82	\$1,208.25
22 DISABILITY INSURANCE	\$212.04	\$240.60	\$242.95	\$225.41	(\$17.54)
23 FLEX SPENDING ACCOUNT	\$121.18	\$41.40	\$41.40	\$41.40	\$0.00
24 TECHNOLOGY FICA/MEDI	\$4,799.46	\$4,386.20	\$4,969.37	\$4,969.37	\$0.00
25 GROUP LIFE INSURANCE	\$22.54	\$19.32	\$19.32	\$16.44	(\$2.88)
26 WORKERS COMPENSATION	\$475.17	\$678.53	\$714.55	\$500.18	(\$214.37)
27 COURSE REIMBURSEMENT	\$750.00	\$1,159.00	\$750.00	\$350.00	(\$400.00)
28 DENTAL INSURANCE	\$350.00	\$350.00	\$700.00	\$350.00	(\$350.00)
29 PURCHASED PROFESSIONAL SERVICE	\$0.00	\$1,140.00	\$0.00	\$0.00	\$0.00
30 TRAVEL	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00
31 SUPPLIES	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00
32 EQUIPMENT	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TECHNOLOGY INTEGRATION RESOURCE EDUCATOR	\$89,958.76	\$89,849.30	\$91,753.16	\$91,976.62	\$223.46
INFORMATION TECHNOLOGY SERVICE					
33 INFORMATION TECHNOLOGY SALARY	\$0.00	\$15,918.66	\$20,350.00	\$16,000.00	(\$4,350.00)
34 INFORMATION TECHNOLOGY FICA	\$0.00	\$1,603.03	\$1,557.00	\$1,224.00	(\$333.00)
35 INFORMATION TECHNOLOGY MUNICIPAL RETIREMENT	\$0.00	\$19.49	\$0.00	\$920.00	\$920.00
36 INFORMATION TECHNOLOGY WORKERS COMPENSATION	\$0.00	\$171.77	\$0.00	\$0.00	\$0.00
37 PROFESSIONAL SERVICES	\$10,000.00	\$8,355.00	\$10,000.00	\$1,000.00	(\$9,000.00)
38 CYBER LIABILITY INSURANCE	\$250.00	\$360.56	\$361.00	\$365.00	\$4.00
39 COMMUNICATIONS	\$9,600.00	\$7,876.50	\$8,664.00	\$8,500.00	(\$164.00)
40 TRAVEL REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
41 SUPPLIES	\$500.00	\$1,761.00	\$2,000.00	\$4,000.00	\$2,000.00
42 SOFTWARE	\$2,000.00	\$2,160.00	\$2,200.00	\$1,000.00	(\$1,200.00)
43 EQUIPMENT	\$8,000.00	\$1,199.00	\$6,000.00	\$0.00	(\$6,000.00)
44 TECHNOLOGY LICENSING FEES	\$19,500.00	\$26,346.60	\$30,000.00	\$36,000.00	\$6,000.00
45 BFMS INFO TECH SALARY-BILLBACK	\$0.00	\$0.00	\$0.00	\$20,596.03	\$20,596.03
46 BFMS INFO TECH HEALTH INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$3,233.27	\$3,233.27
47 BFMS INFO TECH DISABILITY INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$71.47	\$71.47
48 BFMS INFO TECH FICA BILLBACK	\$0.00	\$0.00	\$0.00	\$1,575.59	\$1,575.59
49 BFMS INFO TECH LIFE INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$6.58	\$6.58
50 BFMS INFO TECH MUNICIPAL RETIREMENT BILLBACK	\$0.00	\$0.00	\$0.00	\$1,184.27	\$1,184.27
51 BFMS INFO TECH WORKERS COMP BILLBACK	\$0.00	\$0.00	\$0.00	\$158.59	\$158.59
52 BFMS INFO TECH DENTAL INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$120.00	\$120.00
53 WESTMINSTER INFO TECH SALARY BILLBACK	\$0.00	\$0.00	\$0.00	\$20,596.03	\$20,596.03
54 WESTMINSTER INFO TECH HEALTH INS BILLBACK	\$0.00	\$0.00	\$0.00	\$3,233.27	\$3,233.27
55 WESTMINSTER INFO TECH DISABILITY INS BILLBACK	\$0.00	\$0.00	\$0.00	\$71.47	\$71.47
56 WESTMINSTER INFO TECH FICA BILLBACK	\$0.00	\$0.00	\$0.00	\$1,575.59	\$1,575.59
57 WESTMINSTER INFO TECH LIFE INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$6.58	\$6.58
58 WESTMINSTER INFO TECH MUNI RETIRE BILLBACK	\$0.00	\$0.00	\$0.00	\$1,184.27	\$1,184.27
59 WESTMINSTER INFO TECH WORKERS COMP BILLBACK	\$0.00	\$0.00	\$0.00	\$158.59	\$158.59
60 WESTMINSTER INFO TECH DENTAL INS BILLBACK	\$0.00	\$0.00	\$0.00	\$120.00	\$120.00
61 CES INFO TECH SALARY-BILLBACK	\$0.00	\$0.00	\$0.00	\$5,149.01	\$5,149.01
62 CES INFO TECH HEALTH INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$808.32	\$808.32
63 CES INFO TECH DISABILITY INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$17.87	\$17.87
64 CES INFO TECH FICA BILLBACK	\$0.00	\$0.00	\$0.00	\$393.90	\$393.90
65 CES INFO TECH LIFE INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$1.64	\$1.64
66 CES INFO TECH MUNI RETIREMENT BILLBACK	\$0.00	\$0.00	\$0.00	\$296.07	\$296.07
67 CES INFO TECH WORKERS COMP BILLBACK	\$0.00	\$0.00	\$0.00	\$39.65	\$39.65
68 CES INFO TECH DENTAL INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$30.00	\$30.00
69 SRES INFO TECH SALARY BILLBACK	\$0.00	\$0.00	\$0.00	\$5,149.01	\$5,149.01
70 SRES INFO TECH HEALTH INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$808.32	\$808.32
71 SRES INFO TECH DISABILITY INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$17.87	\$17.87
72 SRES INFO TECH FICA BILLBACK	\$0.00	\$0.00	\$0.00	\$393.90	\$393.90
73 SRES INFO TECH LIFE INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$1.64	\$1.64
74 SRES INFO TECH MUNI RETIREMENT BILLBACK	\$0.00	\$0.00	\$0.00	\$296.07	\$296.07
75 SRES INFO TECH WORKERS COMP BILLBACK	\$0.00	\$0.00	\$0.00	\$39.65	\$39.65
76 SRES INFO TECH DENTAL INSURANCE BILLBACK	\$0.00	\$0.00	\$0.00	\$30.00	\$30.00
TOTAL INFORMATION TECHNOLOGY SERVICE	\$49,850.00	\$65,771.61	\$81,132.00	\$136,573.52	\$55,441.52
BOARD OF EDUCATION					
77 FACT TV SERVICES	\$0.00	\$200.00	\$600.00	\$100.00	(\$500.00)
78 LEGAL LIABILITY INSURANCE	\$5,400.00	\$9,354.64	\$9,500.00	\$11,050.00	\$1,550.00
79 ADVERTISING	\$0.00	\$0.00	\$250.00	\$100.00	(\$150.00)
80 TRAVEL	\$0.00	\$70.00	\$0.00	\$100.00	\$100.00
81 BOARD SUPPLIES	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
82 NEGOTIATION SUPPLIES	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00
83 SCHOOL BOARD BOOKS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
84 CONTINGENCY FUND	\$250,433.00	\$0.00	\$41,446.24	\$73,487.00	\$32,040.76
TOTAL BOARD OF EDUCATION	\$256,833.00	\$9,624.64	\$51,896.24	\$85,037.00	\$33,140.76
BOARD OF EDUCATION SECRETARY/CLERK					
85 BOARD SECRETARY/CLERK SALARY	\$1,000.00	\$1,050.00	\$1,200.00	\$1,200.00	\$0.00
86 BOARD SECRETARY/CLERK FICA	\$100.00	\$73.94	\$91.82	\$91.82	\$0.00
87 BOARD SECRETARY/CLERK WORKERS COMP	\$0.00	\$11.08	\$0.00	\$0.00	\$0.00
TOTAL BOARD OF EDUCATION SECRETARY/CLERK	\$1,100.00	\$1,135.02	\$1,291.82	\$1,291.82	\$0.00
LEGAL SERVICES					
88 LEGAL SERVICES	\$15,000.00	\$9,234.17	\$15,000.00	\$10,000.00	(\$5,000.00)
TOTAL LEGAL SERVICES	\$15,000.00	\$9,234.17	\$15,000.00	\$10,000.00	(\$5,000.00)

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
SUPERINTENDENT'S OFFICE						
89	SUPERINTENDENT SALARIES	\$113,300.00	\$115,566.00	\$115,566.00	\$120,878.00	\$5,312.00
90	SUPERINTENDENT OFFICE SALARIES	\$64,207.34	\$67,751.14	\$67,195.08	\$68,861.60	\$1,666.52
91	SUPERINTENDENT SECRETARY SUBSTITUTE SALARY	\$0.00	\$140.00	\$0.00	\$0.00	\$0.00
92	SUPERINTENDENT INSURANCE BUYOUT	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	(\$3,000.00)
93	STAFF DEVELOPMENT	\$0.00	\$1,400.00	\$0.00	\$0.00	\$0.00
94	HEALTH INSURANCE	\$20,825.48	\$20,745.29	\$21,678.82	\$23,391.48	\$1,712.66
95	DISABILITY INSURANCE	\$599.04	\$683.52	\$683.53	\$658.40	(\$25.13)
96	FLEX SPENDING ACCOUNT	\$242.36	\$82.80	\$82.80	\$124.20	\$41.40
97	SUPERINTENDENT FICA/MEDI	\$13,808.81	\$13,926.37	\$14,210.72	\$14,515.08	\$304.36
98	GROUP LIFE INSURANCE	\$57.96	\$57.96	\$57.96	\$49.32	(\$8.64)
99	MUNICIPAL RETIREMENT	\$3,451.14	\$3,641.61	\$3,611.92	\$3,959.54	\$347.62
100	WORKERS COMPENSATION	\$1,344.41	\$1,980.42	\$2,043.37	\$1,460.99	(\$582.38)
101	COURSE REIMBURSEMENT	\$1,000.00	\$0.00	\$1,000.00	\$500.00	(\$500.00)
102	DENTAL INSURANCE	\$950.00	\$950.00	\$950.00	\$950.00	\$0.00
103	STAFF DEVELOPMENT	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00
104	PROFESSIONAL SERVICES	\$500.00	\$1,029.00	\$200.00	\$200.00	\$0.00
105	REPAIRS/MAINTENANCE	\$450.00	\$0.00	\$450.00	\$450.00	\$0.00
106	TRAVEL	\$1,200.00	\$1,005.56	\$1,500.00	\$1,000.00	(\$500.00)
107	ADMIN TEAM EXPENSES	\$200.00	\$386.08	\$200.00	\$400.00	\$200.00
108	SUPPLIES	\$1,000.00	\$673.97	\$1,000.00	\$1,000.00	\$0.00
109	BOOKS	\$275.00	\$690.00	\$900.00	\$500.00	(\$400.00)
110	SOFTWARE	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
111	EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
112	FURNITURE & FIXTURES	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00
113	DUES & FEES	\$3,900.00	\$3,555.00	\$3,900.00	\$4,000.00	\$100.00
TOTAL SUPERINTENDENT'S OFFICE		\$233,311.54	\$237,264.72	\$240,730.20	\$245,698.61	\$4,968.41
CURRICULUM COORDINATOR/GRANT MANAGER						
114	CURRICULUM COORD/GRANT MANAGER SALARY	\$33,433.73	\$35,859.84	\$34,476.00	\$38,233.00	\$3,757.00
115	GRANT MANAGER HEALTH INSURANCE STIPEND	\$0.00	\$883.98	\$0.00	\$0.00	\$0.00
116	HEALTH INSURANCE	\$8,396.10	\$1,003.12	\$6,181.43	\$0.00	(\$6,181.43)
117	DISABILITY INSURANCE	\$113.03	\$99.26	\$128.94	\$132.67	\$3.73
118	FLEX SPENDING	\$0.00	\$10.64	\$0.00	\$18.30	\$18.30
119	FICA	\$2,557.68	\$2,720.90	\$2,637.41	\$2,924.83	\$287.42
120	LIFE INSURANCE	\$8.54	\$8.64	\$8.54	\$7.27	(\$1.27)
121	WORKERS COMPENSATION	\$253.22	\$470.76	\$379.24	\$294.39	(\$84.85)
122	COURSE REIMBURSEMENT	\$1,000.00	\$0.00	\$1,000.00	\$250.00	(\$750.00)
123	DENTAL INSURANCE	\$154.70	\$51.56	\$154.70	\$0.00	(\$154.70)
124	STAFF DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
125	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$100.00	\$0.00	(\$100.00)
126	REPAIRS & MAINTENANCE	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
127	TRAVEL	\$1,000.00	\$235.00	\$500.00	\$500.00	\$0.00
128	SUPPLIES	\$500.00	\$461.01	\$500.00	\$500.00	\$0.00
129	BOOKS	\$500.00	\$13.00	\$500.00	\$200.00	(\$300.00)
130	SOFTWARE	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
131	ASSESSMENT/CURRICULUM MATERIALS	\$2,000.00	\$0.00	\$500.00	\$500.00	\$0.00
132	EQUIPMENT	\$0.00	\$1,921.00	\$0.00	\$0.00	\$0.00
133	DUES & FEES	\$1,500.00	\$300.00	\$1,500.00	\$500.00	(\$1,000.00)
TOTAL CURRICULUM COORDINATOR/GRANT MANAGER		\$51,917.00	\$44,038.71	\$48,566.26	\$45,260.46	(\$3,305.80)
OTHER ADMINISTRATIVE SERVICES						
134	UNEMPLOYMENT COMPENSATION INSURANCE	\$5,000.00	\$12,576.27	\$15,000.00	\$15,000.00	\$0.00
135	PARKS PLACE RENTAL	\$1,131.00	\$1,131.00	\$1,200.00	\$1,200.00	\$0.00
136	LEASING EQUIPMENT	\$5,000.00	\$4,468.42	\$5,000.00	\$5,000.00	\$0.00
137	SUPPLIES	\$3,500.00	\$1,530.76	\$2,000.00	\$2,000.00	\$0.00
138	HEALTH CARE CONTRIBUTION	\$0.00	\$1,252.48	\$0.00	\$1,368.00	\$1,368.00
TOTAL OTHER ADMINISTRATIVE SERVICES		\$14,631.00	\$20,958.93	\$23,200.00	\$24,568.00	\$1,368.00

WINDHAM NORTHEAST SUPERVISORY UNION

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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
FISCAL SERVICES						
139	BUSINESS MANAGER SALARY	\$67,193.85	\$68,918.85	\$68,919.36	\$72,119.36	\$3,200.00
140	FISCAL OFFICE SALARIES	\$162,786.41	\$184,357.39	\$178,742.15	\$158,702.06	(\$20,040.09)
141	HEALTH INSURANCE	\$54,102.08	\$57,157.77	\$64,214.52	\$56,410.47	(\$7,804.05)
142	DISABILITY INSURANCE	\$741.57	\$877.12	\$926.25	\$800.95	(\$125.30)
143	FLEX SPENDING ACCOUNT	\$89.60	\$32.92	\$33.12	\$33.12	\$0.00
144	FICA	\$17,593.51	\$18,439.15	\$18,946.11	\$17,657.83	(\$1,288.28)
145	GROUP LIFE INSURANCE	\$182.63	\$186.66	\$201.97	\$165.22	(\$36.75)
146	MUNICIPAL RETIREMENT	\$12,361.44	\$13,613.95	\$13,311.81	\$13,272.23	(\$39.58)
147	WORKERS COMPENSATION	\$1,741.83	\$2,672.06	\$2,724.33	\$1,777.32	(\$947.01)
148	COURSE REIMBURSEMENT	\$1,500.00	\$190.00	\$1,500.00	\$1,000.00	(\$500.00)
149	DENTAL INSURANCE	\$909.81	\$688.73	\$1,210.00	\$910.00	(\$300.00)
150	STAFF DEVELOPMENT	\$1,500.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
151	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00
152	AUDIT SERVICES	\$11,000.00	\$9,000.00	\$13,000.00	\$11,000.00	(\$2,000.00)
153	COMMUNICATIONS	\$0.00	\$836.07	\$0.00	\$0.00	\$0.00
154	TRAVEL/CONFERENCE	\$4,000.00	\$3,363.60	\$4,000.00	\$4,000.00	\$0.00
155	SUPPLIES	\$3,500.00	\$5,009.42	\$3,500.00	\$5,600.00	\$2,100.00
156	BOOKS	\$0.00	\$65.00	\$0.00	\$0.00	\$0.00
157	FINANCIAL SYSTEM	\$16,400.00	\$15,759.54	\$16,400.00	\$16,700.00	\$300.00
158	EQUIPMENT	\$1,000.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
159	DUES/FEES	\$1,650.00	\$565.50	\$1,000.00	\$650.00	(\$350.00)
	TOTAL FISCAL SERVICES	\$358,252.73	\$381,733.73	\$390,629.62	\$385,798.56	(\$4,831.06)
OPERATION/MAINTENANCE OF PLANT						
160	CUSTODIAL SALARIES	\$9,748.35	\$9,431.00	\$12,848.00	\$13,209.72	\$361.72
161	CUSTODIAL FICA	\$745.75	\$721.47	\$982.87	\$1,010.54	\$27.67
162	WORKERS COMPENSATION	\$599.92	\$99.50	\$141.33	\$815.04	\$673.71
163	SECURSHRED SERVICES	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00
164	PROFESSIONAL SERVICES	\$1,000.00	\$1,144.00	\$1,400.00	\$1,200.00	(\$200.00)
165	WATER/SEWER	\$1,500.00	\$1,700.46	\$1,500.00	\$1,700.00	\$200.00
166	DISPOSAL SERVICES	\$2,100.00	\$2,225.16	\$2,200.00	\$2,500.00	\$300.00
167	SNOW PLOWING SERVICES	\$2,000.00	\$1,325.50	\$1,500.00	\$1,500.00	\$0.00
168	REPAIRS/MAINTENANCE	\$1,000.00	\$1,152.50	\$5,600.00	\$1,500.00	(\$4,100.00)
169	CHERRY HILL BLDG RENTAL	\$26,316.00	\$26,316.00	\$26,316.00	\$27,000.00	\$684.00
170	PROPERTY/GENERAL LIABILITY INSURANCE	\$7,300.00	\$5,029.78	\$5,500.00	\$4,000.00	(\$1,500.00)
171	COMMUNICATIONS	\$14,300.00	\$19,634.05	\$14,000.00	\$20,000.00	\$6,000.00
172	SUPPLIES	\$1,600.00	\$2,353.85	\$2,200.00	\$2,200.00	\$0.00
173	ELECTRICITY	\$7,000.00	\$6,814.55	\$6,600.00	\$6,600.00	\$0.00
174	HEAT	\$18,000.00	\$20,151.06	\$21,000.00	\$15,000.00	(\$6,000.00)
	TOTAL OPERATION/MAINTENANCE OF PLANT	\$93,210.02	\$98,098.88	\$102,038.20	\$98,485.30	(\$3,552.90)
STUDENT TRANSPORTATION						
175	TRANSPORTATION SALARIES	\$171,692.20	\$167,483.97	\$170,971.15	\$178,140.79	\$7,169.64
176	TRANSPORTATION SUMMER YMCA	\$0.00	\$6,753.89	\$0.00	\$0.00	\$0.00
177	GRAFTON SUMMER TRANSPORTATION	\$0.00	\$382.05	\$0.00	\$0.00	\$0.00
178	TRANSPORTATION MAINTENANCE SALARIES	\$3,000.00	\$3,922.45	\$3,000.00	\$4,000.00	\$1,000.00
179	TRANSPORTATION - COCURRICULAR SALARIES	\$25,000.00	\$26,241.16	\$25,000.00	\$26,250.00	\$1,250.00
180	TRANSPORTATION - FIELD TRIPS SALARIES	\$25,000.00	\$23,579.15	\$25,000.00	\$24,000.00	(\$1,000.00)
181	TRANSP TECH CENTER/CAREER CENTER SALARIES	\$30,358.09	\$26,489.18	\$36,439.65	\$28,196.96	(\$8,242.69)
182	HEALTH INSURANCE	\$89,148.87	\$60,771.77	\$60,697.98	\$53,138.49	(\$7,559.49)
183	DISABILITY INSURANCE	\$137.52	\$163.68	\$163.69	\$156.43	(\$7.26)
184	TRANSPORTATION FICA	\$15,456.84	\$17,715.14	\$19,921.44	\$19,934.97	\$13.53
185	TRANSP SUMMER YMCA FICA/MEDI	\$0.00	\$504.39	\$0.00	\$0.00	\$0.00
186	GRAFTON SUMMER TRANSP FICA/MEDI	\$0.00	\$27.27	\$0.00	\$0.00	\$0.00
187	GROUP LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$16.44	(\$2.88)
188	MUNICIPAL RETIREMENT	\$4,643.75	\$4,608.82	\$3,597.49	\$5,203.70	\$1,606.21
189	WORKERS COMPENSATION	\$16,913.84	\$2,687.48	\$2,763.66	\$22,410.54	\$19,646.88
190	STAFF DEVELOPMENT	\$500.00	\$80.00	\$500.00	\$500.00	\$0.00
191	PROFESSIONAL SERVICES	\$4,000.00	\$4,957.81	\$3,000.00	\$3,000.00	\$0.00

WINDHAM NORTHEAST SUPERVISORY UNION

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	2 Years Prior Budget 7/1/2014 - 6/30/2015	2 Years Prior Actual 7/1/2014 - 6/30/2015	1 Year Prior Revised 7/1/2015 - 6/30/2016	Budget Total 7/1/2016 - 6/30/2017	Budget Difference
192 REPAIRS/MAINTENANCE	\$80,000.00	\$80,931.74	\$88,000.00	\$85,000.00	(\$3,000.00)
193 BUS LEASE	\$0.00	\$0.00	\$21,500.00	\$77,290.00	\$55,790.00
194 HOMELESS STUDENT TRANSPORTATION	\$6,000.00	\$2,527.86	\$1,000.00	\$1,000.00	\$0.00
195 TRANSPORTATION INSURANCE	\$9,000.00	\$7,151.80	\$7,500.00	\$7,700.00	\$200.00
196 COMMUNICATIONS	\$6,000.00	\$3,746.49	\$3,500.00	\$3,500.00	\$0.00
197 TRAVEL	\$650.00	\$285.52	\$500.00	\$500.00	\$0.00
198 SUPPLIES	\$2,580.00	\$3,615.60	\$3,000.00	\$3,000.00	\$0.00
199 BUS FUEL	\$80,000.00	\$86,864.82	\$95,000.00	\$90,000.00	(\$5,000.00)
200 EQUIPMENT	\$82,000.00	\$124,181.00	\$82,000.00	\$82,000.00	\$0.00
201 DUES/MEMBERSHIPS	\$400.00	\$473.41	\$400.00	\$400.00	\$0.00
TOTAL STUDENT TRANSPORTATION	\$652,500.43	\$656,165.77	\$653,474.38	\$715,338.32	\$61,863.94
ADVERTISING & PRINTING					
202 ADVERTISEMENTS	\$3,000.00	\$4,918.72	\$4,000.00	\$5,000.00	\$1,000.00
203 PRINTING AND PUBLISHING	\$1,500.00	\$245.50	\$500.00	\$500.00	\$0.00
TOTAL ADVERTISING & PRINTING	\$4,500.00	\$5,164.22	\$4,500.00	\$5,500.00	\$1,000.00
DATA FACILITATOR					
204 DATA FACILITATOR SALARY	\$43,321.00	\$45,486.00	\$47,472.00	\$47,472.00	\$0.00
205 HEALTH INSURANCE	\$17,940.37	\$13,068.00	\$13,656.06	\$14,557.36	\$901.30
206 DISABILITY INSURANCE	\$146.40	\$170.16	\$177.55	\$164.73	(\$12.82)
207 FICA	\$3,314.05	\$3,260.03	\$3,631.61	\$3,631.60	(\$0.01)
208 LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$16.44	(\$2.88)
209 WORKERS' COMPENSATION	\$328.11	\$479.88	\$522.19	\$365.53	(\$156.66)
210 COURSE REIMBURSEMENT	\$750.00	\$480.00	\$750.00	\$750.00	\$0.00
211 DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL DATA FACILITATOR	\$66,169.25	\$63,313.39	\$66,578.73	\$67,307.66	\$728.93
ADJUSTMENT PRIOR YEAR EXPENDITURE					
212 PRIOR YEAR WORKERS COMP AUDIT	\$0.00	\$10,560.00	\$0.00	\$0.00	\$0.00
213 PRIOR YEAR EXPENSE ADJUSTMENT	\$0.00	\$2,119.03	\$0.00	\$0.00	\$0.00
TOTAL ADJUSTMENT PRIORY YEAR EXPENDITURE	\$0.00	\$12,679.03	\$0.00	\$0.00	\$0.00
TOTAL GENERAL ADMINISTRATION	\$1,894,084.78	\$1,717,386.91	\$1,778,188.11	\$1,918,660.28	\$140,472.17
REGULAR INSTRUCTION					
ENGLISH LANGUAGE LEARNER ASSESSMENT					
214 ELL SALARIES	\$9,261.40	\$9,703.80	\$10,106.80	\$20,213.60	\$10,106.80
215 FICA	\$708.50	\$742.30	\$773.17	\$1,546.34	\$773.17
216 WORKERS COMPENSATION	\$70.14	\$102.38	\$111.17	\$217.88	\$106.71
217 COURSE REIMBURSEMENT	\$140.00	\$0.00	\$140.00	\$140.00	\$0.00
218 TRAVEL	\$100.00	\$0.00	\$230.00	\$230.00	\$0.00
219 SUPPLIES	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00
220 ASSESSMENT MATERIALS	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
221 DUES/SUBSCRIPTIONS	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ENGLISH LANGUAGE LEARNER ASSESSMENT	\$10,530.04	\$10,548.48	\$11,511.14	\$22,497.82	\$10,986.68
REGULAR INSTRUCTION BILLBACK					
222 REG ED PARAPROFESSIONAL SALARIES	\$60,586.68	\$1,114.12	\$0.00	\$0.00	\$0.00
223 REG ED SUBSTITUTE SALARIES	\$0.00	\$437.50	\$0.00	\$0.00	\$0.00
224 REG ED HEALTH INSURANCE	\$15,577.84	\$0.00	\$0.00	\$0.00	\$0.00
225 REG ED DISABILITY INSURANCE	\$184.23	\$0.00	\$0.00	\$0.00	\$0.00
226 REG ED/ISP FICA	\$4,671.72	\$59.05	\$0.00	\$0.00	\$0.00
227 REG ED LIFE INSURANCE	\$57.96	\$0.00	\$0.00	\$0.00	\$0.00
228 REG ED MUNICIPAL RETIREMENT	\$3,255.54	\$0.00	\$0.00	\$0.00	\$0.00
229 REG ED WORKERS COMPENSATION	\$462.55	\$16.39	\$0.00	\$0.00	\$0.00
230 REG ED COURSE REIMBURSEMENT	\$0.00	\$782.78	\$0.00	\$0.00	\$0.00
231 REG ED DENTAL INSURANCE	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00
232 BFMS REG ED TEACHERS SALARIES-BILLBACK	\$0.00	\$57,575.23	\$0.00	\$0.00	\$0.00
233 BFMS REG ED PARAS SALARIES-BILLBACK	\$0.00	\$51,544.16	\$14,796.28	\$28,958.04	\$14,161.76

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	2 Years Prior Budget 7/1/2014 - 6/30/2015	2 Years Prior Actual 7/1/2014 - 6/30/2015	1 Year Prior Revised 7/1/2015 - 6/30/2016	Budget Total 7/1/2016 - 6/30/2017	Budget Difference	
234	BFMS REG ED SUBSTITUTES-BILLBACK	\$0.00	\$91.70	\$0.00	\$0.00	\$0.00
235	BFMS REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$30,736.94	\$4,510.89	\$4,919.88	\$408.99
236	BFMS REG ED DISABILITY INSURANCE-BILLBACK	\$0.00	\$402.12	\$52.93	\$59.02	\$6.09
237	BFMS REG ED FICA-BILLBACK	\$0.00	\$7,881.91	\$1,131.93	\$2,218.23	\$1,086.30
238	BFMS REG ED LIFE INSURANCE-BILLBACK	\$0.00	\$62.99	\$11.79	\$13.54	\$1.75
239	BFMS REG ED MUNICIPAL RETIREMENT-BILLBACK	\$0.00	\$2,822.43	\$795.31	\$1,667.30	\$871.99
240	BFMS REG ED WORKERS' COMPENSATION-BILLBACK	\$0.00	\$1,159.36	\$162.76	\$223.27	\$60.51
241	BFMS REG ED DENTAL INSURANCE BILLBACK	\$0.00	\$1,018.89	\$180.24	\$158.10	(\$22.14)
242	BFUHS REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$47,052.24	\$0.00	\$40,413.73	\$40,413.73
243	BFUHS REG ED PARAS SALARIES-BILLBACK	\$0.00	\$23,715.99	\$11,071.03	\$0.00	(\$11,071.03)
244	BFUHS REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$21,228.07	\$7,508.04	\$13,074.93	\$5,566.89
245	BFUHS REG ED DISABILITY INSURANCE-BILLBACK	\$0.00	\$275.18	\$72.12	\$140.24	\$68.12
246	BFUHS REG ED FICA-BILLBACK	\$0.00	\$4,976.28	\$846.93	\$3,091.65	\$2,244.72
247	BFUHS REG ED LIFE INSURANCE-BILLBACK	\$0.00	\$40.74	\$19.32	\$11.01	(\$8.31)
248	BFUHS REG ED MUNICIPAL RETIREMENT-BILLBACK	\$0.00	\$1,293.60	\$595.06	\$0.00	(\$595.06)
249	BFUHS REG ED WORKERS COMPENSATION-BILLBACK	\$0.00	\$747.48	\$120.70	\$311.19	\$190.49
250	BFUHS REG ED DENTAL INSURANCE-BILLBACK	\$0.00	\$652.38	\$300.00	\$234.50	(\$65.50)
251	WEST REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$12,912.76	\$0.00	\$0.00	\$0.00
252	WEST REG ED PARAS SALARIES-BILLBACK	\$0.00	\$55.10	\$4,768.69	\$5,791.08	\$1,022.39
253	WEST REG ED SUBSTITUTES SALARIES-BILLBACK	\$0.00	\$4,509.16	\$0.00	\$0.00	\$0.00
254	WEST REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$1,412.01	\$1,051.13	\$0.00	(\$1,051.13)
255	WEST REG ED DISABILITY INSURANCE-BILLBACK	\$0.00	\$54.62	\$17.19	\$20.10	\$2.91
256	WEST REG ED FICA-BILLBACK	\$0.00	\$1,453.41	\$364.81	\$443.02	\$78.21
257	WEST REG ED LIFE INSURANCE-BILLBACK	\$0.00	\$6.03	\$4.08	\$4.52	\$0.44
258	WEST REG ED MUNICIPAL RETIREMENT-BILLBACK	\$0.00	\$2.96	\$256.31	\$332.99	\$76.68
259	WEST REG ED WORKERS COMPENSATION-BILLBACK	\$0.00	\$184.39	\$52.46	\$44.59	(\$7.87)
260	WEST REG ED DENTAL INSURANCE-BILLBACK	\$0.00	\$90.02	\$42.00	\$0.00	(\$42.00)
261	AG REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$718.68	\$0.00	\$23,736.00	\$23,736.00
262	AG REG ED PARAS SALARIES-BILLBACK	\$0.00	\$22,737.41	\$29,775.96	\$15,874.48	(\$13,901.48)
263	ATH/GRAF REG ED SUBSTITUTES SALARIES-BILLBACK	\$0.00	\$352.80	\$0.00	\$0.00	\$0.00
264	AG REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$4,281.97	\$4,054.34	\$5,964.45	\$1,910.11
265	AG REG ED DISABILITY INSURANCE-BILLBACK	\$0.00	\$87.64	\$107.92	\$138.28	\$30.36
266	AG REG ED FICA-BILLBACK	\$0.00	\$1,770.92	\$2,277.88	\$3,048.63	\$770.75
267	AG REG ED LIFE INSURANCE-BILLBACK	\$0.00	\$21.69	\$26.47	\$20.25	(\$6.22)
268	AG REG ED MUNICIPAL RETIREMENT-BILLBACK	\$0.00	\$1,139.00	\$1,600.52	\$926.63	(\$673.89)
269	AG REG ED WORKERS COMPENSATION-BILLBACK	\$0.00	\$251.68	\$323.03	\$306.85	(\$16.18)
270	AG REG ED DENTAL INSURANCE-BILLBACK	\$0.00	\$277.16	\$261.00	\$394.44	\$133.44
271	CES REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$31,922.13	\$0.00	\$0.00	\$0.00
272	CES REG ED PARAS SALARIES-BILLBACK	\$0.00	\$53,628.04	\$0.00	\$75,412.12	\$75,412.12
273	CES REG ED SUBSTITUTES-BILLBACK	\$0.00	\$581.00	\$0.00	\$0.00	\$0.00
274	CES REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$17,215.99	\$0.00	\$25,498.73	\$25,498.73
275	CES REG ED DISABILITY INSURANCE-BILLBACK	\$0.00	\$304.95	\$0.00	\$262.37	\$262.37
276	CES REG ED FICA-BILLBACK	\$0.00	\$5,961.60	\$0.00	\$5,784.33	\$5,784.33
277	CES REG ED LIFE INSURANCE-BILLBACK	\$0.00	\$57.85	\$0.00	\$58.03	\$58.03
278	CES REG ED MUNICIPAL RETIREMENT-BILLBACK	\$0.00	\$2,945.01	\$0.00	\$4,347.70	\$4,347.70
279	CES REG ED WORKERS COMPENSATION-BILLBACK	\$0.00	\$914.61	\$0.00	\$582.21	\$582.21
280	CES REG ED DENTAL INSURANCE-BILLBACK	\$0.00	\$614.36	\$0.00	\$638.94	\$638.94
281	SRES REG ED TEACHER SALARIES-BILLBACK	\$0.00	\$577.62	\$0.00	\$0.00	\$0.00
282	SRES REG ED PARAS SALARIES-BILLBACK	\$0.00	\$755.54	\$0.00	\$0.00	\$0.00
283	SRES REG ED PARA SUBSTITUTES-BILLBACK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
284	SRES REG ED HEALTH INSURANCE-BILLBACK	\$0.00	\$432.77	\$0.00	\$0.00	\$0.00
285	SRES REG ED DISABILITY INSURANCE-BILLBACK	\$0.00	\$4.99	\$0.00	\$0.00	\$0.00
286	SRES REG ED FICA-BILLBACK	\$0.00	\$94.65	\$0.00	\$0.00	\$0.00
287	SRES REG ED LIFE INSURANCE-BILLBACK	\$0.00	\$1.02	\$0.00	\$0.00	\$0.00
288	SRES REG ED MUNICIPAL RETIREMENT-BILLBACK	\$0.00	\$41.16	\$0.00	\$0.00	\$0.00
289	SRES REG ED WORKERS COMPENSATION-BILLBACK	\$0.00	\$14.06	\$0.00	\$0.00	\$0.00
290	SRES REG ED DENTAL INSURANCE-BILLBACK	\$0.00	\$16.27	\$0.00	\$0.00	\$0.00
TOTAL REGULAR INSTRUCTION BILLBACK	\$85,246.52	\$424,090.56	\$87,159.12	\$265,125.37	\$177,966.25	

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
REGULAR EDUCATION SPEECH SERVICES						
291	REGULAR EDUCATION SPEECH SALARY	\$0.00	\$127.36	\$0.00	\$0.00	\$0.00
292	REGULAR EDUCATION SPEECH HEALTH INSURANCE	\$0.00	\$31.36	\$0.00	\$0.00	\$0.00
293	REGULAR EDUCATION SPEECH DISABILITY INSURANCE	\$0.00	\$0.48	\$0.00	\$0.00	\$0.00
294	REGULAR EDUCATION SPEECH FICA/MEDI	\$0.00	\$9.19	\$0.00	\$0.00	\$0.00
295	REGULAR EDUCATION SPEECH GROUP LIFE INSURANCE	\$0.00	\$0.05	\$0.00	\$0.00	\$0.00
296	REGULAR EDUCATION SPEECH WORKERS COMP	\$0.00	\$1.34	\$0.00	\$0.00	\$0.00
297	REGULAR EDUCATION SPEECH COURSE REIMB	\$0.00	\$0.36	\$0.00	\$0.00	\$0.00
298	REGULAR EDUCATION SPEECH DENTAL INSURANCE	\$0.00	\$0.84	\$0.00	\$0.00	\$0.00
299	REGULAR EDUCATION PROFESSIONAL SERVICES	\$0.00	\$2,051.72	\$0.00	\$0.00	\$0.00
TOTAL REGULAR EDUCATION SPEECH SERVICES		\$0.00	\$2,222.70	\$0.00	\$0.00	\$0.00
REGULAR EDUCATION OT SERVICES						
300	REGULAR EDUCATION OT SALARY	\$0.00	\$2,039.32	\$0.00	\$0.00	\$0.00
301	REGULAR EDUCATION OT ASSISTANT SALARY	\$0.00	\$278.05	\$0.00	\$0.00	\$0.00
302	REGULAR EDUCATION OT HEALTH INSURANCE	\$0.00	\$851.38	\$0.00	\$0.00	\$0.00
303	REGULAR EDUCATION OT DISABILITY INSURANCE	\$0.00	\$8.78	\$0.00	\$0.00	\$0.00
304	REGULAR EDUCATION OT FICA/MEDI	\$0.00	\$159.21	\$0.00	\$0.00	\$0.00
305	REGULAR EDUCATION GROUP LIFE INSURANCE	\$0.00	\$0.89	\$0.00	\$0.00	\$0.00
306	REGULAR EDUCATION OT MUNICIPAL RETIREMENT	\$0.00	\$124.56	\$0.00	\$0.00	\$0.00
307	REGULAR EDUCATION OT WORKERS COMP	\$0.00	\$24.45	\$0.00	\$0.00	\$0.00
308	REGULAR EDUCATION OT DENTAL INSURANCE	\$0.00	\$11.66	\$0.00	\$0.00	\$0.00
TOTAL REGULAR EDUCATION OT SERVICES		\$0.00	\$3,498.30	\$0.00	\$0.00	\$0.00
504 COORDINATOR						
309	504 COORDINATOR SALARY	\$16,030.59	\$15,998.09	\$16,030.59	\$17,581.72	\$1,551.13
310	HEALTH INSURANCE STIPEND	\$4,045.96	\$4,045.96	\$4,045.96	\$0.00	(\$4,045.96)
311	FLEX SPENDING	\$121.18	\$41.40	\$41.40	\$0.00	(\$41.40)
312	FICA	\$1,535.86	\$1,488.52	\$1,535.86	\$1,345.00	(\$190.86)
313	WORKERS COMPENSATION	\$121.41	\$168.78	\$176.34	\$135.38	(\$40.96)
314	COURSE REIMBURSEMENT	\$0.00	\$0.00	\$200.00	\$0.00	(\$200.00)
315	STAFF DEVELOPMENT	\$0.00	\$143.70	\$1,500.00	\$1,000.00	(\$500.00)
316	PURCHASED PROFESSIONAL SERVICES	\$500.00	\$0.00	\$800.00	\$0.00	(\$800.00)
317	TRAVEL REIMBURSEMENT	\$200.00	\$229.04	\$350.00	\$300.00	(\$50.00)
318	SUPPLIES	\$50.00	\$41.85	\$50.00	\$100.00	\$50.00
319	BOOKS & PERIODICALS	\$250.00	\$0.00	\$250.00	\$100.00	(\$150.00)
TOTAL 504 COORDINATOR		\$22,855.00	\$22,157.34	\$24,980.15	\$20,562.10	(\$4,418.05)
REGULAR INSTRUCTION ADMIN SERVICES						
320	BFUHS SECRETARY SALARIES-BILLBACK	\$4,971.08	\$719.32	\$5,294.93	\$5,294.93	\$0.00
321	BFUHS SECRETARY HEALTH INSURANCE-BILLBACK	\$1,457.78	\$0.00	\$100.00	\$100.00	\$0.00
322	BFUHS SECRETARY DISABILITY INSURANCE-BILLBACK	\$16.70	\$2.50	\$18.72	\$18.72	\$0.00
323	BFUHS SECRETARY FLEX SPENDING-BILLBACK	\$24.24	\$0.00	\$0.00	\$0.00	\$0.00
324	BFUHS SECRETARY FICA-BILLBACK	\$380.29	\$48.40	\$405.07	\$412.71	\$7.64
325	BFUHS SECRETARY LIFE INSURANCE-BILLBACK	\$3.86	\$0.47	\$3.54	\$3.29	(\$0.25)
326	BFUHS SECRETARY MUNICIPAL RETIREMENT-BILLBACK	\$267.18	\$33.13	\$284.60	\$310.21	\$25.61
327	BFUHS SECRETARY WORKERS COMP.-BILLBACK	\$37.65	\$7.59	\$58.24	\$41.54	(\$16.70)
328	BFUHS SECRETARY DENTAL INSURANCE-BILLBACK	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REGULAR INSTRUCTION ADMIN SERVICES		\$7,218.78	\$811.41	\$6,165.10	\$6,181.40	\$16.30
TOTAL REGULAR INSTRUCTION		\$125,850.34	\$463,328.79	\$129,815.51	\$314,366.69	\$184,551.18
SPECIAL EDUCATION						
329	SPECIAL EDUCATION TEACHER SALARIES	\$1,158,885.10	\$1,037,877.30	\$1,253,917.00	\$1,243,008.55	(\$10,908.45)
330	SPECIAL ED EXTENDED SCHOOL YEAR TEACHER SALARIES	\$32,328.00	\$25,173.24	\$26,000.00	\$5,918.00	(\$20,082.00)
331	SPECIAL EDUCATION PARAPROFESSIONAL SALARIES	\$933,253.89	\$948,464.57	\$1,013,796.33	\$1,210,185.88	\$196,389.55
332	SPECIAL ED EXTENDED SCHOOL YR PARA SALARIES	\$15,390.00	\$21,986.60	\$22,000.00	\$55,515.45	\$33,515.45
333	SPECIAL EDUCATION SUBSTITUTE TEACHERS	\$61,000.00	\$53,955.35	\$61,000.00	\$56,000.00	(\$5,000.00)
334	SPECIAL EDUCATION HEALTH INSURANCE STIPEND	\$0.00	\$5,146.20	\$8,194.47	\$5,735.09	(\$2,459.38)
335	SPECIAL EDUCATION TUTORS	\$0.00	\$2,700.00	\$0.00	\$0.00	\$0.00

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
336	SPECIAL EDUCATION HEALTH INSURANCE	\$542,220.58	\$446,796.94	\$511,348.69	\$579,050.93	\$67,702.24
337	SPECIAL EDUCATION DISABILITY INSURANCE	\$20,317.37	\$7,345.42	\$8,490.22	\$8,532.48	\$42.26
338	SPECIAL EDUCATION FLEX SPENDING	\$666.49	\$263.88	\$289.80	\$207.00	(\$82.80)
339	SPECIAL EDUCATION FICA	\$160,588.50	\$145,637.42	\$179,347.81	\$197,054.46	\$17,706.65
340	SPEC ED EXTENDED SCHOOL YEAR FICA	\$3,650.43	\$3,595.16	\$3,672.00	\$4,700.00	\$1,028.00
341	SPECIAL EDUCATION LIFE INSURANCE	\$1,296.20	\$1,230.44	\$1,336.65	\$1,292.58	(\$44.07)
342	SPECIAL EDUCATION MUNICIPAL RETIREMENT	\$50,164.44	\$50,561.29	\$55,068.12	\$69,886.71	\$14,818.59
343	SPEC ED EXTENDED SCHOOL YR MUN. RETIREMENT	\$827.22	\$885.95	\$1,182.50	\$3,192.14	\$2,009.64
344	SPECIAL EDUCATION WORKERS COMPENSATION	\$16,363.65	\$22,108.43	\$27,080.60	\$18,149.44	(\$8,931.16)
345	SPECIAL EDUCATION COURSE REIMBURSEMENT	\$7,910.00	\$5,343.25	\$8,050.00	\$8,000.00	(\$50.00)
346	SPECIAL EDUCATION DENTAL INSURANCE	\$16,500.00	\$15,092.69	\$16,686.01	\$19,228.84	\$2,542.83
347	SPEC ED PURCHASED EDUCATIONAL SERVICES	\$0.00	\$7,480.00	\$0.00	\$0.00	\$0.00
348	SPEC ED PURCHASED PROFESSIONAL SERVICES	\$209,741.00	\$167,225.00	\$136,745.00	\$220,827.50	\$84,082.50
349	SPEC ED EXTENDED SCHOOL YR PROFESSIONAL SVCS	\$20,575.00	\$19,321.75	\$18,450.00	\$14,000.00	(\$4,450.00)
350	SPEC ED REPAIRS & MAINTENANCE	\$500.00	\$646.07	\$0.00	\$0.00	\$0.00
351	SPECIAL EDUCATION COPIER RENTALS	\$1,000.00	\$143.97	\$1,200.00	\$1,000.00	(\$200.00)
352	SPECIAL EDUCATION LEASE AGREEMENTS	\$0.00	\$11,894.05	\$0.00	\$12,000.00	\$12,000.00
353	SPECIAL EDUCATION TUITION - VT LEAs	\$48,000.00	\$33,000.05	\$0.00	\$0.00	\$0.00
354	SPECIAL EDUCATION TUITION - PRIVATE	\$495,425.00	\$769,120.50	\$656,820.00	\$844,550.00	\$187,730.00
355	SPEC ED EXTENDED SCHOOL YR PRIVATE TUITION	\$74,300.00	\$74,051.00	\$87,900.00	\$120,650.00	\$32,750.00
356	SPECIAL EDUCATION TRAVEL/CONFERENCE	\$25,568.91	\$1,976.00	\$6,000.00	\$2,000.00	(\$4,000.00)
357	SPECIAL EDUCATION EXCESS COSTS	\$208,400.00	\$97,536.58	\$154,049.30	\$15,000.00	(\$139,049.30)
358	SPECIAL EDUCATION SUPPLIES	\$11,230.00	\$9,506.45	\$17,000.00	\$14,000.00	(\$3,000.00)
359	SPECIAL EDUCATION ADAPTIVE PE SUPPLIES	\$2,000.00	\$0.00	\$500.00	\$500.00	\$0.00
360	SPECIAL EDUCATION COMPUTERS	\$9,000.00	\$2,783.05	\$12,000.00	\$0.00	(\$12,000.00)
361	SPECIAL EDUCATION ASSESSMENT MATERIALS	\$3,000.00	\$99.83	\$4,000.00	\$1,000.00	(\$3,000.00)
362	SPECIAL EDUCATION BOOKS & PERIODICALS	\$7,000.00	\$5,300.07	\$5,000.00	\$5,000.00	\$0.00
363	SPECIAL EDUCATION AUDIO-VISUAL SUPPLIES	\$400.00	\$0.00	\$400.00	\$0.00	(\$400.00)
364	SPECIAL EDUCATION MANIPULATIVES	\$2,000.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
365	SPECIAL EDUCATION SOFTWARE	\$2,000.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
366	SPECIAL EDUCATION EQUIPMENT	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
367	SPECIAL EDUCATION DUES & FEES	\$360.00	\$0.00	\$360.00	\$360.00	\$0.00
368	SPECIAL EDUCATION EQUIPMENT	\$0.00	\$33,360.00	\$0.00	\$0.00	\$0.00
369	SPECIAL EDUCATION FIELD TRIPS	\$1,000.00	\$0.00	\$1,000.00	\$500.00	(\$500.00)
TOTAL SPECIAL EDUCATION		\$4,147,861.78	\$4,027,608.50	\$4,302,884.50	\$4,737,045.05	\$434,160.55
PSYCHOLOGICAL SERVICES						
370	PSYCHOLOGIST SALARY	\$148,120.43	\$82,730.66	\$150,464.04	\$84,487.24	(\$65,976.80)
371	HEALTH INSURANCE	\$33,340.40	\$14,091.42	\$29,451.06	\$15,888.85	(\$13,562.21)
372	DISABILITY INSURANCE	\$500.60	\$300.96	\$562.74	\$293.17	(\$269.57)
373	FICA	\$11,522.46	\$6,133.54	\$11,701.75	\$6,654.52	(\$5,047.23)
374	GROUP LIFE INSURANCE	\$38.64	\$19.32	\$38.64	\$16.44	(\$22.20)
375	MUNICIPAL RETIREMENT	\$7,961.47	\$4,446.67	\$8,087.34	\$4,858.02	(\$3,229.32)
376	WORKERS COMPENSATION	\$1,121.84	\$872.81	\$1,655.10	\$650.55	(\$1,004.55)
377	COURSE REIMBURSEMENT	\$4,000.00	\$537.00	\$4,000.00	\$1,000.00	(\$3,000.00)
378	DENTAL INSURANCE	\$600.00	\$300.00	\$600.00	\$300.00	(\$300.00)
379	PROFESSIONAL SERVICES	\$184,261.00	\$210,756.60	\$244,913.75	\$395,700.00	\$150,786.25
380	SPEC ED EXTENDED SCHOOL YR PSYCHOLOGY SERVICE	\$2,000.00	\$993.13	\$900.00	\$900.00	\$0.00
381	COMMUNICATIONS	\$700.00	\$649.14	\$700.00	\$700.00	\$0.00
382	TRAVEL	\$1,800.00	\$1,621.54	\$1,800.00	\$1,800.00	\$0.00
383	SUPPLIES	\$2,000.00	\$156.96	\$2,000.00	\$1,000.00	(\$1,000.00)
384	BOOKS	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00
385	ASSESSMENT MATERIALS	\$5,000.00	\$4,377.89	\$7,750.00	\$5,000.00	(\$2,750.00)
386	DUES & MEMBERSHIPS	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
TOTAL PSYCHOLOGICAL SERVICES		\$403,716.84	\$327,987.64	\$465,374.42	\$519,998.79	\$54,624.37
SPECIAL EDUCATION SPEECH SERVICES						
387	SPECIAL EDUCATION SPEECH SALARIES	\$120,896.48	\$122,615.04	\$157,835.07	\$153,244.46	(\$4,590.61)
388	SPEC ED EXTENDED SCHOOL YR SPEECH SALARIES	\$0.00	\$746.58	\$0.00	\$1,382.60	\$1,382.60
389	SPEC ED SPEECH ASSISTANT SALARIES	\$48,795.93	\$48,763.42	\$50,258.98	\$78,445.29	\$28,186.31

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget 7/1/2014 - 6/30/2015	2 Years Prior Actual 7/1/2014 - 6/30/2015	1 Year Prior Revised 7/1/2015 - 6/30/2016	Budget Total 7/1/2016 - 6/30/2017	Budget Difference
390	\$0.00	\$1,529.00	\$0.00	\$5,410.16	\$5,410.16
391	\$0.00	\$0.00	\$300.00	\$0.00	(\$300.00)
392	\$50,172.21	\$41,024.00	\$51,143.03	\$54,554.20	\$3,411.17
393	\$580.58	\$643.20	\$778.27	\$827.53	\$49.26
394	\$13,593.47	\$12,362.36	\$15,942.16	\$18,243.92	\$2,301.76
395	\$85.01	\$84.38	\$93.38	\$96.59	\$3.21
396	\$2,622.78	\$2,750.89	\$2,701.42	\$4,901.18	\$2,199.76
397	\$1,345.81	\$1,832.05	\$2,292.33	\$1,836.31	(\$456.02)
398	\$2,000.00	\$399.65	\$2,000.00	\$1,000.00	(\$1,000.00)
399	\$2,149.40	\$1,105.03	\$1,280.00	\$1,280.00	\$0.00
400	\$2,000.00	\$67,183.03	\$7,087.50	\$0.00	(\$7,087.50)
401	\$0.00	\$1,239.38	\$14,512.50	\$0.00	(\$14,512.50)
402	\$700.00	\$134.74	\$400.00	\$400.00	\$0.00
403	\$4,000.00	\$2,194.57	\$3,500.00	\$2,500.00	(\$1,000.00)
404	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00
405	\$800.00	\$432.13	\$225.00	\$1,005.00	\$780.00
406	\$1,000.00	\$377.58	\$300.00	\$300.00	\$0.00
407	\$200.00	\$217.47	\$400.00	\$400.00	\$0.00
408	\$300.00	\$119.99	\$0.00	\$0.00	\$0.00
409	\$1,000.00	\$1,340.79	\$1,000.00	\$1,000.00	\$0.00
410	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
411	\$850.00	\$795.00	\$820.00	\$820.00	\$0.00
TOTAL SPECIAL EDUCATION SPEECH SERVICES	\$254,391.67	\$307,890.28	\$312,869.64	\$327,647.24	\$14,777.60
SPECIAL EDUCATION OCCUPATIONAL THERAPY SERVICES					
412	\$59,422.04	\$52,869.09	\$61,240.70	\$62,122.77	\$882.07
413	\$0.00	\$0.00	\$0.00	\$137.19	\$137.19
414	\$56,611.00	\$51,235.51	\$58,965.96	\$60,960.17	\$1,994.21
415	\$0.00	\$0.00	\$0.00	\$399.67	\$399.67
416	\$38,131.61	\$44,431.09	\$50,269.20	\$53,586.99	\$3,317.79
417	\$384.48	\$396.03	\$449.57	\$428.96	(\$20.61)
418	\$8,876.53	\$7,118.50	\$9,195.81	\$9,456.92	\$261.11
419	\$57.96	\$50.77	\$57.96	\$49.32	(\$8.64)
420	\$6,236.78	\$5,595.70	\$6,461.26	\$7,108.14	\$646.88
421	\$878.81	\$1,098.30	\$1,322.27	\$951.87	(\$370.40)
422	\$1,000.00	\$100.00	\$1,200.00	\$1,000.00	(\$200.00)
423	\$650.00	\$595.88	\$650.00	\$950.00	\$300.00
424	\$350.00	\$194.30	\$200.00	\$200.00	\$0.00
425	\$3,500.00	\$3,534.16	\$5,300.00	\$5,300.00	\$0.00
426	\$225.00	\$691.20	\$400.00	\$400.00	\$0.00
427	\$325.00	\$265.05	\$100.00	\$100.00	\$0.00
428	\$200.00	\$0.00	\$100.00	\$100.00	\$0.00
429	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
430	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
431	\$100.00	\$0.00	\$300.00	\$300.00	\$0.00
TOTAL SPEC ED OCCUPATIONAL THERAPY SERVICES	\$177,549.21	\$168,175.58	\$196,712.73	\$204,052.00	\$7,339.27
SPECIAL EDUCATION PHYSICAL THERAPY SERVICES					
432	\$25,111.00	\$16,445.00	\$21,000.00	\$22,500.00	\$1,500.00
433	\$0.00	\$5,012.76	\$4,500.00	\$5,000.00	\$500.00
434	\$450.00	\$488.30	\$500.00	\$500.00	\$0.00
435	\$100.00	\$0.00	\$500.00	\$1,000.00	\$500.00
TOTAL SPECIAL EDUCATION PHYSICAL THERAPY SERVICES	\$25,661.00	\$21,946.06	\$26,500.00	\$29,000.00	\$2,500.00
SPECIAL EDUCATION ADMINISTRATIVE SERVICES					
436	\$75,000.00	\$77,000.00	\$77,000.00	\$81,925.00	\$4,925.00
437	\$0.00	\$6,076.71	\$0.00	\$5,703.49	\$5,703.49
438	\$44,261.16	\$91,560.50	\$90,988.57	\$85,049.97	(\$5,938.60)
439	\$58,571.58	\$60,328.75	\$60,328.75	\$61,836.97	\$1,508.22
440	\$0.00	\$3,329.45	\$1,115.00	\$0.00	(\$1,115.00)

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget 7/1/2014 - 6/30/2015	2 Years Prior Actual 7/1/2014 - 6/30/2015	1 Year Prior Revised 7/1/2015 - 6/30/2016	Budget Total 7/1/2016 - 6/30/2017	Budget Difference
441 HEALTH INSURANCE	\$27,761.55	\$27,225.18	\$29,242.24	\$29,493.05	\$250.81
442 DISABILITY INSURANCE	\$600.65	\$832.38	\$852.97	\$797.18	(\$55.79)
443 SPEECH & LANGUAGE ADMIN DISABILITY INSURANCE	\$0.00	\$20.77	\$0.00	\$19.79	\$19.79
444 FLEX SPENDING	\$96.94	\$19.88	\$16.56	\$0.00	(\$16.56)
445 FICA	\$13,604.22	\$17,396.99	\$17,571.57	\$17,574.49	\$2.92
446 SPEECH AND LANGUAGE ADMINISTRATOR FICA/MEDI	\$0.00	\$511.81	\$0.00	\$436.32	\$436.32
447 GROUP LIFE INSURANCE	\$82.31	\$96.83	\$99.11	\$96.01	(\$3.10)
448 SPEECH LANGUAGE ADMINSTRATOR LIFE INSURANCE	\$0.00	\$2.40	\$0.00	\$2.06	\$2.06
449 MUNICIPAL RETIREMENT	\$2,378.49	\$4,963.80	\$4,923.69	\$4,943.27	\$19.58
450 WORKERS COMPENSATION	\$1,232.57	\$3,556.63	\$2,523.76	\$1,812.85	(\$710.91)
451 COURSE REJMBURSEMENT	\$3,000.00	\$1,826.67	\$4,000.00	\$3,000.00	(\$1,000.00)
452 DENTAL INSURANCE	\$590.00	\$1,187.36	\$1,270.00	\$1,159.69	(\$110.31)
453 STAFF DEVELOPMENT	\$4,000.00	\$3,265.42	\$5,000.00	\$5,000.00	\$0.00
454 CONFERENCES	\$500.00	\$915.00	\$1,500.00	\$1,500.00	\$0.00
455 REPAIRS/MAINTENANCE	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
456 COMMUNICATIONS	\$1,000.00	\$1,575.10	\$1,600.00	\$1,600.00	\$0.00
457 TRAVEL REIMBURSEMENT	\$4,800.00	\$3,228.09	\$5,800.00	\$3,500.00	(\$2,300.00)
458 OFFICE SUPPLIES	\$1,000.00	\$2,585.12	\$2,000.00	\$2,000.00	\$0.00
459 INSTRUCTIONAL MATERIALS	\$700.00	\$582.98	\$1,500.00	\$1,500.00	\$0.00
460 COMPUTERS	\$3,600.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
461 MEETING EXPENSES	\$300.00	\$246.91	\$1,000.00	\$1,000.00	\$0.00
462 BOOKS	\$500.00	\$432.50	\$500.00	\$500.00	\$0.00
463 SOFTWARE	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
464 TESTING MATERIALS	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00
465 EQUIPMENT	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00
466 DUES/FEES	\$1,000.00	\$1,064.00	\$1,000.00	\$1,000.00	\$0.00
TOTAL SPECIAL EDUCATION ADMINISTRATIVE SERVICES	\$247,429.47	\$309,831.23	\$310,832.22	\$312,450.14	\$1,617.92
SPECIAL EDUCATION STUDENT TRANSPORTATION					
467 SPEC ED EXT SCHOOL YR TRANSPORTATION SALARY	\$0.00	\$7,174.10	\$0.00	\$0.00	\$0.00
468 SPECIAL EDUCATION TRANSPORTATION SALARY	\$72,000.00	\$65,289.03	\$67,845.96	\$83,447.76	\$15,601.80
469 SPEC ED TRANSP. PARAPROFESSIONAL SALARY	\$29,954.96	\$21,788.93	\$0.00	\$0.00	\$0.00
470 HEALTH INSURANCE	\$17,698.64	\$18,230.75	\$21,476.74	\$22,336.85	\$860.11
471 FICA	\$6,862.43	\$6,245.28	\$5,190.21	\$6,383.74	\$1,193.53
472 SPEC ED EXTENDED SCHOOL YR TRANSP FICA	\$0.00	\$548.54	\$0.00	\$0.00	\$0.00
473 SPEC ED TRANSPORTATION MUNICIPAL RETIREMENT	\$1,567.44	\$1,959.47	\$2,329.08	\$3,939.49	\$1,610.41
474 SPEC ED EXTENDED SCHOOL YR TRANSP MUNI RETIRE	\$0.00	\$123.90	\$0.00	\$0.00	\$0.00
475 WORKERS COMPENSATION	\$3,306.78	\$994.36	\$838.33	\$7,176.51	\$6,338.18
476 REPAIRS/MAINTENANCE	\$10,000.00	\$10,174.06	\$12,000.00	\$12,000.00	\$0.00
477 SPEC ED EXT SCHOOL YR TRANSP PURCH SERVICE	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$0.00
478 SPEC ED PURCHASED TRANS - PRIVATE	\$0.00	\$52,596.05	\$25,175.00	\$0.00	(\$25,175.00)
479 SPEC ED EXT SCHOOL YR PURCH TRANS-PRIVATE	\$0.00	\$7,159.24	\$0.00	\$0.00	\$0.00
480 VEHICLE INSURANCE	\$1,700.00	\$1,430.15	\$0.00	\$0.00	\$0.00
481 SPECIAL EDUCATION BUS SUPPLIES	\$120.00	\$51.15	\$2,000.00	\$1,000.00	(\$1,000.00)
482 SPECIAL EDUCATION BUS FUEL	\$26,000.00	\$21,776.34	\$28,000.00	\$23,000.00	(\$5,000.00)
TOTAL SPECIAL EDUCATION STUDENT TRANSPORTATION	\$169,210.25	\$215,541.35	\$166,055.32	\$160,484.35	(\$5,570.97)
TOTAL SPECIAL EDUCATION	\$5,425,820.22	\$5,378,980.64	\$5,781,228.83	\$6,290,677.57	\$509,448.74
ESSENTIAL EARLY EDUCATION SERVICES (EEE)					
483 EEE SALARIES	\$55,270.00	\$58,780.89	\$61,253.00	\$61,253.00	\$0.00
484 EEE EXTENDED SCHOOL YR CASE MANAGER	\$0.00	\$199.75	\$0.00	\$0.00	\$0.00
485 EEE PARAPROFESSIONAL SALARIES	\$82,109.87	\$72,106.93	\$71,353.23	\$104,655.01	\$33,301.78
486 EEE EXTENDED SCHOOL YR PARAPROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
487 EEE TEMPORARY/SUBSTITUTE SALARIES	\$0.00	\$7,210.00	\$0.00	\$0.00	\$0.00
488 EEE HEALTH INSURANCE STIPEND	\$2,000.00	\$500.00	\$355.00	\$0.00	(\$355.00)
489 EEE HEALTH INSURANCES	\$4,577.57	\$18,062.58	\$22,113.59	\$32,332.71	\$10,219.12
490 EEE DISABILITY INSURANCE	\$366.00	\$438.94	\$491.69	\$575.70	\$84.01
491 EEE FLEX SPENDING	\$0.00	\$32.23	\$51.75	\$41.40	(\$10.35)
492 EEE FICA/MEDI	\$12,257.94	\$10,297.26	\$10,171.53	\$13,310.33	\$3,138.80

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED EXPENDITURE BUDGET

	2 Years Prior Budget 7/1/2014 - 6/30/2015	2 Years Prior Actual 7/1/2014 - 6/30/2015	1 Year Prior Revised 7/1/2015 - 6/30/2016	Budget Total 7/1/2016 - 6/30/2017	Budget Difference
493 EEE GROUP LIFE INSURANCE	\$96.60	\$82.23	\$91.36	\$109.94	\$18.58
494 EEE MUNICIPAL RETIREMENT	\$2,995.09	\$2,958.77	\$3,854.32	\$6,017.66	\$2,163.34
495 EEE WORKERS COMPENSATION	\$988.08	\$2,743.40	\$1,462.57	\$1,277.49	(\$185.08)
496 EEE COURSE REIMBURSEMENT	\$2,250.00	\$1,535.00	\$2,250.00	\$1,800.00	(\$450.00)
497 EEE DENTAL INSURANCE	\$300.00	\$612.33	\$937.65	\$950.00	\$12.35
498 EEE CONTRACTED PROFESSIONAL SERVICES	\$0.00	\$0.00	\$880.00	\$0.00	(\$880.00)
499 FIT EVALUATIONS	\$3,000.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
500 EEE COMMUNICATIONS	\$0.00	\$0.00	\$2,400.00	\$2,400.00	\$0.00
501 EEE TRAVEL	\$3,200.00	\$3,405.25	\$1,800.00	\$1,800.00	\$0.00
502 EEE SUPPLIES	\$2,000.00	\$3,018.54	\$1,500.00	\$2,300.00	\$800.00
503 EEE BOOKS	\$100.00	\$160.75	\$100.00	\$100.00	\$0.00
504 EEE MANIPULATIVE DEVICES	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
505 EEE SOFTWARE	\$200.00	\$0.00	\$100.00	\$100.00	\$0.00
506 EEE ASSESSMENT MATERIALS	\$200.00	\$678.00	\$200.00	\$700.00	\$500.00
507 EEE EQUIPMENT	\$2,700.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION SERVICES	\$174,711.15	\$182,822.85	\$183,465.69	\$229,823.24	\$46,357.55
ESSENTIAL EARLY EDUCATION MEDICAL SERVICES					
508 EEE MEDICAL SERVICES	\$5,000.00	\$0.00	\$800.00	\$800.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION MEDICAL SERVICES	\$5,000.00	\$0.00	\$800.00	\$800.00	\$0.00
ESSENTIAL EARLY EDUCATION PSYCHOLOGICAL SERVICES					
509 EEE PSYCHOLOGICAL SERVICES	\$4,000.00	\$1,437.50	\$3,600.00	\$6,655.00	\$3,055.00
TOTAL EARLY ESSENTIAL ED PSYCHOLOGICAL SERVICES	\$4,000.00	\$1,437.50	\$3,600.00	\$6,655.00	\$3,055.00
ESSENTIAL EARLY EDUCATION SPEECH SERVICES					
510 EEE SPEECH & LANGUAGE SALARY	\$0.00	\$23,867.57	\$67,379.00	\$23,539.41	(\$43,839.59)
511 EEE SPEECH & LANGUAGE ASST SALARY	\$0.00	\$1,524.34	\$0.00	\$0.00	\$0.00
512 EEE SPEECH HEALTH INSURANCE	\$0.00	\$7,696.13	\$13,656.12	\$5,924.66	(\$7,731.46)
513 EEE SPEECH DISABILITY INSURANCE	\$0.00	\$95.88	\$252.00	\$81.68	(\$170.32)
514 EEE SPEECH FICA	\$0.00	\$1,789.91	\$5,154.50	\$1,800.76	(\$3,353.74)
515 EEE SPEECH GROUP LIFE INSURANCE	\$0.00	\$9.56	\$19.32	\$16.44	(\$2.88)
516 EEE SPEECH MUNICIPAL RETIREMENT	\$0.00	\$85.32	\$0.00	\$0.00	\$0.00
517 EEE SPEECH WORKERS COMPENSATION	\$0.00	\$274.17	\$741.17	\$181.25	(\$559.92)
518 EEE SPEECH COURSE REIMBURSEMENT	\$0.00	\$130.83	\$400.00	\$400.00	\$0.00
519 EEE SPEECH DENTAL INSURANCE	\$0.00	\$170.35	\$350.00	\$280.00	(\$70.00)
520 EEE CONTRACTED SPEECH & LANGUAGE SERVICES	\$46,000.00	\$14,208.91	\$0.00	\$0.00	\$0.00
521 EEE SPEECH/AUDIOLOGY TRAVEL REIMBURSEMENT	\$6,500.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EDUCATION SPEECH SERVICES	\$52,500.00	\$49,852.97	\$87,952.11	\$32,224.20	(\$55,727.91)
ESSENTIAL EARLY EDUCATION OT SERVICES					
522 EEE OCCUPATIONAL THERAPIST SALARY	\$0.00	\$6,332.29	\$0.00	\$6,500.00	\$6,500.00
523 EEE COTA SALARY	\$0.00	\$1,493.12	\$0.00	\$1,500.00	\$1,500.00
524 EEE OT HEALTH INSURANCE	\$0.00	\$2,822.03	\$0.00	\$3,000.00	\$3,000.00
525 EEE OT DISABILITY INSURANCE	\$0.00	\$29.57	\$0.00	\$30.00	\$30.00
526 EEE OT FICA	\$0.00	\$539.17	\$0.00	\$612.00	\$612.00
527 EEE OT GROUP LIFE INSURANCE	\$0.00	\$3.08	\$0.00	\$5.42	\$5.42
528 EEE OT MUNICIPAL RETIREMENT	\$0.00	\$420.61	\$0.00	\$460.00	\$460.00
529 EEE OT WORKERS COMPENSATION	\$0.00	\$82.56	\$0.00	\$0.00	\$0.00
530 EEE OT DENTAL INSURANCE	\$0.00	\$42.46	\$0.00	\$50.00	\$50.00
531 EEE OT CONTRACTED SERVICES	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
532 EEE OT TRAVEL REIMBURSEMENT	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION SERVICES	\$5,450.00	\$11,764.89	\$0.00	\$12,157.42	\$12,157.42
ESSENTIAL EARLY EDUCATION PT SERVICES					
533 EEE PHYSICAL THERAPY CONTRACTED SERVICES	\$12,000.00	\$3,347.50	\$11,000.00	\$1,800.00	(\$9,200.00)
534 EEE PHYSICAL THERAPY TRAVEL REIMBURSEMENT	\$0.00	\$942.50	\$750.00	\$750.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION PT SERVICES	\$12,000.00	\$4,290.00	\$11,750.00	\$2,550.00	(\$9,200.00)

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2014 - 6/30/2015</u>	<u>7/1/2015 - 6/30/2016</u>	<u>7/1/2016 - 6/30/2017</u>	
ESSENTIAL EARLY EDUCATION STAFF DEVELOPMENT						
535	EEE STAFF DEVELOPMENT	\$0.00	\$45.72	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION STAFF DEVELOPMENT		\$0.00	\$45.72	\$0.00	\$0.00	\$0.00
ESSENTIAL EARLY EDUCATION ADMINISTRATION						
536	EEE COORDINATOR STIPEND	\$0.00	\$0.00	\$2,700.00	\$2,700.00	\$0.00
537	EEE ADMINISTRATION ASSISTANT SALARY	\$0.00	\$8,080.80	\$8,572.80	\$9,701.32	\$1,128.52
538	EEE ADMINISTRATION HEALTH INSURANCE	\$0.00	\$760.09	\$2,627.82	\$230.00	(\$2,397.82)
539	EEE ADMINISTRATION DISABILITY INSURANCE	\$0.00	\$31.73	\$32.06	\$43.83	\$11.77
540	EEE ADMINISTRATION FLEX SPENDING	\$0.00	\$4.38	\$14.49	\$0.00	(\$14.49)
541	EEE ADMINISTRATION FICA	\$0.00	\$602.51	\$862.37	\$966.30	\$103.93
542	EEE ADMINISTRATION GROUP LIFE INSURANCE	\$0.00	\$7.26	\$6.76	\$7.56	\$0.80
543	EEE ADMINISTRATION MUNICIPAL RETIREMENT	\$0.00	\$434.35	\$460.82	\$917.73	\$456.91
544	EEE ADMINISTRATION WORKERS COMPENSATION	\$0.00	\$85.25	\$124.00	\$97.26	(\$26.74)
545	EEE ADMINISTRATION DENTAL INSURANCE	\$0.00	\$31.74	\$105.00	\$0.00	(\$105.00)
TOTAL ESSENTIAL EARLY EDUCATION ADMINISTRATION		\$0.00	\$10,038.11	\$15,506.12	\$14,664.00	(\$842.12)
ESSENTIAL EARLY EDUCATION TRANSPORTATION						
546	EEE TRANSPORTATION SALARY	\$3,156.19	\$1,658.76	\$2,353.43	\$2,400.00	\$46.57
547	EEE TRANSPORTATION HEALTH INSURANCE	\$702.87	\$552.28	\$974.63	\$0.00	(\$974.63)
548	EEE TRANSPORTATION FICA	\$241.44	\$114.51	\$180.03	\$183.60	\$3.57
549	EEE TRANSPORTATION WORKERS COMPENSATION	\$0.00	\$17.50	\$34.72	\$206.40	\$171.68
550	EEE BUS FUEL	\$0.00	\$439.93	\$0.00	\$0.00	\$0.00
TOTAL ESSENTIAL EARLY EDUCATION TRANSPORTATION		\$4,100.50	\$2,782.98	\$3,542.81	\$2,790.00	(\$752.81)
TOTAL ESSENTIAL EARLY EDUCATION		\$257,761.65	\$263,035.02	\$306,616.73	\$301,663.86	(\$4,952.87)
TOTAL GENERAL FUND		\$7,703,516.99	\$7,822,731.36	\$7,995,849.18	\$8,825,368.40	\$829,519.22
PRIOR YEAR GRANT BUDGET NUMBERS WERE AMENDED TO REFLECT ACTUAL GRANT AWARDS						
GRANTS						
CONSOLIDATED FEDERAL GRANT						
HOME SCHOOL LIAISON						
551	HOME SCHOOL LIAISON SALARY	\$72,000.00	\$46,966.50	\$46,008.00	\$54,528.00	\$8,520.00
552	HOME TO SCHOOL LIAISON HEALTH INSURANCE	\$0.00	\$11,806.98	\$7,114.67	\$20,228.77	\$13,114.10
553	HOME SCHOOL LIAISON DISABILITY INSURANCE	\$0.00	\$172.08	\$172.08	\$189.21	\$17.13
554	HOME SCHOOL LIAISON FICA	\$0.00	\$3,364.27	\$3,519.62	\$4,171.40	\$651.78
555	HOME SCHOOL LIAISON LIFE INSURANCE	\$0.00	\$19.32	\$19.32	\$16.44	(\$2.88)
556	HOME SCHOOL LIAISON MUNICIPAL RETIREMENT	\$0.00	\$2,524.39	\$2,472.86	\$3,135.36	\$662.50
557	HOME SCHOOL LIAISON WORKERS COMPENSATION	\$0.00	\$495.50	\$0.00	\$419.87	\$419.87
558	HOME SCHOOL LIAISON DENTAL INSURANCE	\$0.00	\$175.02	\$0.00	\$350.00	\$350.00
559	HOME SCHOOL LIAISON TRAVEL REIMBURSEMENT	\$0.00	\$1,411.25	\$0.00	\$0.00	\$0.00
TOTAL HOME SCHOOL LIAISON		\$72,000.00	\$66,935.31	\$59,306.55	\$83,039.05	\$23,732.50
COLLEGE READINESS						
560	COLLEGE READINESS SALARY	\$111,000.00	\$81,862.55	\$73,268.80	\$120,208.00	\$46,939.20
561	COLLEGE READINESS HEALTH INSURANCE	\$0.00	\$7,407.03	\$7,114.67	\$15,353.52	\$8,238.85
562	COLLEGE READINESS DISABILITY INSURANCE	\$0.00	\$273.84	\$273.84	\$417.12	\$143.28
563	COLLEGE READINESS FICA	\$0.00	\$6,114.67	\$5,605.07	\$9,195.92	\$3,590.85
564	COLLEGE READINESS LIFE INSURANCE	\$0.00	\$19.32	\$19.32	\$32.88	\$13.56
565	COLLEGE READINESS MUNICIPAL RETIREMENT	\$0.00	\$4,432.88	\$3,938.22	\$6,911.96	\$2,973.74
566	COLLEGE READINESS WORKERS COMPENSATION	\$0.00	\$863.65	\$0.00	\$925.60	\$925.60
567	COLLEGE READINESS DENTAL INSURANCE	\$0.00	\$379.17	\$204.19	\$700.00	\$495.81
568	COLLEGE READINESS TRAVEL	\$0.00	\$961.41	\$0.00	\$0.00	\$0.00
TOTAL COLLEGE READINESS		\$111,000.00	\$102,314.52	\$90,424.11	\$153,745.00	\$63,320.89
OTHER TITLE I SERVICES						
569	PARENTAL INVOLVEMENT COURSE REIMBURSEMENT	\$125.00	\$205.00	\$0.00	\$0.00	\$0.00
570	SUPPLEMENTAL EDUCATION SERVICES	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00

WINDHAM NORTHEAST SUPERVISORY UNION

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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
571	PARENTAL INVOLVEMENT SUPPLIES	\$1,215.00	\$1,215.00	\$15,948.58	\$15,948.58	\$0.00
572	PARENTAL INVOLVEMENT	\$16,160.00	\$0.00	\$0.00	\$0.00	\$0.00
573	SERVICES TO HOMELESS STUDENTS	\$1,000.00	\$33.91	\$1,000.00	\$1,000.00	\$0.00
574	ACHIEVEMENT 3000	\$50,000.00	\$44,636.60	\$0.00	\$0.00	\$0.00
	TOTAL OTHER TITLE I SERVICES	\$78,500.00	\$46,090.51	\$26,948.58	\$26,948.58	\$0.00
	CFG-IMPROVING TEACHER QUALITY-TITLE IIA					
575	MENTORING TRAINING & STIPEND	\$18,470.00	\$12,900.00	\$0.00	\$12,900.00	\$12,900.00
576	CRISIS INTERVENTION STIPEND	\$0.00	\$596.60	\$0.00	\$0.00	\$0.00
577	CURRICULUM DIRECTOR SALARY	\$16,000.00	\$14,689.64	\$0.00	\$13,667.00	\$13,667.00
578	CURRICULUM DIRECTOR HEALTH INSURANCE	\$0.00	\$674.61	\$2,209.65	\$0.00	(\$2,209.65)
579	CURRICULUM DIRECTOR DISABILITY INSURANCE	\$0.00	\$35.50	\$46.09	\$47.42	\$1.33
580	CURRICULUM DIRECTOR FLEX SPENDING	\$0.00	\$3.85	\$0.00	\$6.54	\$6.54
581	RESP CLASSROOM/CRISIS INTERVENTION	\$0.00	\$40.68	\$0.00	\$0.00	\$0.00
582	MENTORING TRAINING FICA	\$1,530.00	\$895.94	\$0.00	\$986.85	\$986.85
583	CURRICULUM DIRECTOR FICA	\$0.00	\$1,111.25	\$942.79	\$1,045.52	\$102.73
584	CURRICULUM DIRECTOR GROUP LIFE INSURANCE	\$0.00	\$3.00	\$3.05	\$3.05	\$0.00
585	CURRICULUM DIRECTOR TEACHER RETIREMENT	\$0.00	\$0.00	\$1,582.40	\$1,754.84	\$172.44
586	CRISIS INTERVENTION MUNICIPAL RETIREMENT	\$0.00	\$28.55	\$0.00	\$0.00	\$0.00
587	WORKERS COMPENSATION	\$0.00	\$125.55	\$0.00	\$99.33	\$99.33
588	CURRICULUM DIRECTOR WORKERS COMPENSATION	\$0.00	\$136.98	\$0.00	\$105.24	\$105.24
589	DIFFERENTIATED INSTRUCTION	\$37,912.12	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00
590	WILDBRANCH PROFESSIONAL SERVICES	\$9,000.00	\$10,860.00	\$0.00	\$10,860.00	\$10,860.00
591	POWERSCHOOL UNIVERSITY TRAINING	\$11,000.00	\$10,048.53	\$0.00	\$10,048.53	\$10,048.53
592	CURRICULUM DIRECTOR DENTAL INSURANCE	\$0.00	\$18.44	\$55.30	\$55.30	\$0.00
593	MATH INSTRUCTION/PROFESSIONAL DEVELOPMENT	\$42,008.00	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00
594	READING/LITERACY TRAINING	\$15,140.00	\$0.00	\$0.00	\$0.00	\$0.00
595	RESPONSIVE CLASSROOM	\$30,000.00	\$5,832.00	\$0.00	\$5,832.00	\$5,832.00
596	CRITICAL FRIENDS/PROFESSIONAL DEVELOPMENT	\$25,000.00	\$4,003.20	\$0.00	\$4,003.20	\$4,003.20
597	INSTRUCTIONAL PRACTICES	\$9,000.00	\$350.00	\$0.00	\$350.00	\$350.00
598	WRITING INSTRUCTION	\$15,000.00	\$4,400.00	\$0.00	\$4,400.00	\$4,400.00
599	SCIENCE INSTRUCTION/PROFESSIONAL DEVELOPMENT	\$24,793.00	\$13,250.00	\$0.00	\$13,250.00	\$13,250.00
600	POWERSCHOOL UNIVERSITY TRAVEL	\$7,000.00	\$4,075.10	\$0.00	\$4,075.10	\$4,075.10
601	READING/LITERACY SUPPLIES	\$4,860.00	\$4,860.00	\$0.00	\$4,860.00	\$4,860.00
602	MATH INSTRUCTION MATERIALS	\$992.00	\$991.66	\$0.00	\$991.66	\$991.66
603	SCIENCE INSTRUCTION SUPPLIES	\$207.00	\$206.97	\$0.00	\$206.97	\$206.97
604	DIFFERENTIATED INSTRUCTION BOOKS	\$1,087.88	\$1,087.88	\$0.00	\$1,087.88	\$1,087.88
605	SVLC MEMBER DUES/FEES	\$5,000.00	\$3,300.00	\$0.00	\$3,300.00	\$3,300.00
	TOTAL CFG-IMPROVING TEACHER QUALITY-TITLE IIA	\$274,000.00	\$124,025.93	\$4,839.28	\$123,436.43	\$118,597.15
	SUMMER SCHOOL					
606	SUMMER SCHOOL LITERACY	\$28,166.75	\$15,200.87	\$28,166.75	\$28,166.75	\$0.00
607	SUMMER SCHOOL LITERACY FICA	\$2,333.25	\$1,161.73	\$2,333.25	\$2,333.25	\$0.00
608	SUMMER SCHOOL LITERACY WORKERS COMPENSATION	\$0.00	\$160.37	\$0.00	\$0.00	\$0.00
609	SUMMER MATH	\$28,166.75	\$13,209.13	\$28,166.75	\$28,166.75	\$0.00
610	SUMMER SCHOOL MATH FICA	\$2,333.25	\$1,009.39	\$2,333.25	\$2,333.25	\$0.00
611	SUMMER SCHOOL MATH WORKERS COMPENSATION	\$0.00	\$139.36	\$0.00	\$0.00	\$0.00
	TOTAL SUMMER SCHOOL	\$61,000.00	\$30,880.85	\$61,000.00	\$61,000.00	\$0.00
	HOMEWORK ASSISTANCE					
612	HOMEWORK ASSISTANCE LITERACY	\$25,858.00	\$11,083.63	\$25,858.00	\$25,858.00	\$0.00
613	HOMEWORK ASSISTANCE LITERACY FICA	\$2,142.00	\$833.87	\$2,142.00	\$2,142.00	\$0.00
614	HOMEWORK ASSISTANCE LIT MUNICIPAL RETIREMENT	\$0.00	\$4.29	\$0.00	\$0.00	\$0.00
615	HOMEWORK ASSISTANCE LIT WORKERS COMPENSATION	\$0.00	\$116.93	\$0.00	\$0.00	\$0.00
616	HOMEWORK ASSISTANCE MATH	\$25,858.00	\$28,681.98	\$25,858.00	\$25,858.00	\$0.00
617	HOMEWORK ASSISTANCE MATH FICA	\$2,142.00	\$2,114.25	\$2,142.00	\$2,142.00	\$0.00
618	HOMEWORK ASSISTANCE MATH MUNICIPAL RETIRE	\$0.00	\$4.29	\$0.00	\$0.00	\$0.00
	TOTAL HOMEWORK ASSISTANCE	\$56,000.00	\$42,839.24	\$56,000.00	\$56,000.00	\$0.00

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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
BELLOWS FALLS MIDDLE SCHOOL						
BFMS SCHOOL WIDE SERVICES						
619	MATH INSTRUCTION/PROFESSIONAL DEVELOPMENT	\$5,000.00	\$4,250.00	\$0.00	\$4,250.00	\$4,250.00
620	LITERACY INSTRUCTION/PROF DEVELOPMENT	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
621	READING INSTRUCTION/PROF DEVELOPMENT	\$5,000.00	\$150.00	\$0.00	\$150.00	\$150.00
TOTAL BFMS SCHOOLWIDE SERVICES		\$15,000.00	\$4,400.00	\$0.00	\$4,400.00	\$4,400.00
BFMS-CFG LITERACY						
623	MS CFG LITERACY SALARIES	\$64,316.00	\$64,316.00	\$64,959.00	\$76,568.00	\$11,609.00
624	MS CFG LITERACY HEALTH INSURANCE STIPEND	\$0.00	\$500.00	\$500.00	\$0.00	(\$500.00)
625	MS CFG LITERACY HEALTH INSURANCE	\$500.00	\$0.00	\$0.00	\$19,514.82	\$19,514.82
626	MS CFG LITERACY DISABILITY INSURANCE	\$240.60	\$240.60	\$240.60	\$265.69	\$25.09
627	MS CFG LITERACY FICA	\$4,958.42	\$4,907.15	\$5,007.62	\$5,857.46	\$849.84
628	MS CFG LITERACY LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$24.66	\$5.34
629	MS CFG LITERACY TEACH RETIREMENT	\$0.00	\$0.00	\$8,404.93	\$9,831.25	\$1,426.32
630	MS CFG LITERACY WORKERS COMPENSATION	\$668.81	\$683.81	\$0.00	\$589.57	\$589.57
631	MS CFG LITERACY DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL BFMS-CFG LITERACY		\$71,053.15	\$71,016.88	\$79,481.47	\$113,001.45	\$33,519.98
BFMS-CFG MATH						
632	MS CFG MATH SALARIES	\$62,785.00	\$62,785.00	\$63,413.00	\$83,321.00	\$19,908.00
633	MS CFG MATH HEALTH INSURANCE	\$17,518.25	\$17,518.25	\$18,306.57	\$19,514.82	\$1,208.25
634	MS CFG MATH DISABILITY INSURANCE	\$234.84	\$234.84	\$234.84	\$289.12	\$54.28
635	MS CFG MATH FICA	\$4,733.08	\$4,433.84	\$4,851.10	\$6,374.07	\$1,522.97
636	MS CFG MATH LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$24.66	\$5.34
637	MS CFG MATH TEACH RETIREMENT	\$0.00	\$0.00	\$8,142.23	\$10,698.35	\$2,556.12
638	MS CFG MATH WORKERS COMPENSATION	\$652.89	\$662.38	\$0.00	\$641.57	\$641.57
639	MS CFG MATH DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL BFMS-CFG MATH		\$86,293.38	\$86,003.63	\$95,317.06	\$121,213.59	\$25,896.53
TOTAL BFMS CFG SERVICES		\$172,346.53	\$161,420.51	\$174,798.53	\$238,615.04	\$63,816.51
BELLOWS FALLS UNION HIGH SCHOOL CFG SERVICES						
BFUHS SCHOOLWIDE SERVICES						
640	MATH INSTRUCTION	\$18,892.00	\$3,085.00	\$0.00	\$0.00	\$0.00
641	LITERACY INSTRUCTION	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
642	WRITING INSTRUCTION	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
643	MATH INSTRUCTION-TRAVEL	\$6,388.00	\$5,780.75	\$0.00	\$0.00	\$0.00
TOTAL BFUHS SCHOOLWIDE SERVICES		\$50,280.00	\$8,865.75	\$0.00	\$0.00	\$0.00
BFUHS-CFG LITERACY						
644	BFUHS CFG LITERACY SALARY	\$43,971.00	\$43,971.00	\$45,941.00	\$45,941.00	\$0.00
645	BFUHS CFG LITERACY HEALTH INSURANCE	\$6,648.10	\$6,648.10	\$6,947.28	\$7,406.04	\$458.76
646	BFUHS CFG LITERACY DISABILITY INSURANCE	\$164.40	\$164.40	\$164.40	\$159.42	(\$4.98)
647	BFUHS CFG LITERACY FICA	\$3,342.68	\$3,238.03	\$3,514.48	\$3,514.48	\$0.00
648	BFUHS CFG LITERACY GROUP LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$16.44	(\$2.88)
649	BFUHS CFG LITERACY TEACH RETIREMENT	\$0.00	\$0.00	\$5,898.82	\$5,898.88	\$0.06
650	BFUHS CFG LITERACY WORKERS COMPENSATION	\$445.89	\$463.89	\$0.00	\$353.75	\$353.75
651	BFUHS CFG LITERACY DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL BFUHS-CFG LITERACY		\$54,941.39	\$54,854.74	\$62,835.30	\$63,640.01	\$804.71
BFUHS-CFG MATH						
652	BFUHS CFG MATH SALARIES	\$85,730.06	\$82,493.26	\$83,318.27	\$83,318.27	\$0.00
653	BFUHS CFG MATH HEALTH INSURANCE	\$23,299.25	\$23,299.25	\$24,347.73	\$25,954.71	\$1,606.98
654	BFUHS CFG MATH DISABILITY INSURANCE	\$308.52	\$308.52	\$308.52	\$289.11	(\$19.41)
655	BFUHS CFG MATH FLEX SPENDING	\$41.40	\$41.40	\$41.40	\$41.40	\$0.00
656	BFUHS CFG MATH FICA	\$6,212.66	\$5,720.40	\$6,373.86	\$6,373.86	\$0.00
657	BFUHS CFG MATH GROUP LIFE INSURANCE	\$25.65	\$25.65	\$25.68	\$21.87	(\$3.81)
658	BFUHS CFG MATH TEACH RETIREMENT	\$0.00	\$0.00	\$10,698.07	\$10,698.07	\$0.00
659	BFUHS CFG MATH WORKERS COMPENSATION	\$636.96	\$870.33	\$0.00	\$641.55	\$641.55

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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
660	BFUHS CFG MATH DENTAL INSURANCE	\$465.50	\$465.50	\$465.50	\$465.50	\$0.00
TOTAL BFUHS-CFG MATH		\$116,720.00	\$113,224.31	\$125,579.03	\$127,804.34	\$2,225.31
TOTAL BFUHS CFG SERVICES		\$221,941.39	\$176,944.80	\$188,414.33	\$191,444.35	\$3,030.02
WESTMINSTER TSD CFG SERVICES						
WESTMINSTER SCHOOLWIDE SERVICES						
661	READING INSTRUCTION	\$14,600.00	\$14,840.00	\$0.00	\$0.00	\$0.00
662	LITERACY INSTRUCTION	\$5,000.00	\$4,400.00	\$0.00	\$4,400.00	\$4,400.00
663	MATH-SYMPHONY MATH	\$1,494.00	\$0.00	\$0.00	\$0.00	\$0.00
664	MATH PROFESSIONAL DEVELOPMENT	\$6,000.00	\$5,323.53	\$0.00	\$0.00	\$0.00
665	SYMPHONY MATH LICENSE	\$1,006.00	\$1,006.00	\$0.00	\$0.00	\$0.00
TOTAL WESTMINSTER SCHOOLWIDE SERVICES		\$28,100.00	\$25,569.53	\$0.00	\$4,400.00	\$4,400.00
WESTMINSTER CFG LITERACY						
666	WEST CFG LITERACY SALARIES	\$64,316.00	\$64,316.00	\$64,959.00	\$51,967.20	(\$12,991.80)
667	WEST CFG LITERACY HEALTH INSURANCE	\$17,518.25	\$17,518.25	\$18,306.57	\$15,611.85	(\$2,694.72)
668	WEST CFG LITERACY DISABILITY INSURANCE	\$240.60	\$240.60	\$240.60	\$180.33	(\$60.27)
669	WEST CFG LITERACY FICA	\$4,874.92	\$4,647.31	\$4,969.37	\$3,975.49	(\$993.88)
670	WEST CFG LITERACY LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$13.15	(\$6.17)
671	WEST CFG LITERACY TEACH RETIREMENT	\$0.00	\$0.00	\$8,340.74	\$6,672.64	(\$1,668.10)
672	WEST CFG LITERACY WORKERS COMP INSURANCE	\$578.87	\$678.53	\$0.00	\$400.15	\$400.15
TOTAL WESTMINSTER CFG LITERACY		\$87,547.96	\$87,420.01	\$96,835.60	\$78,820.81	(\$18,014.79)
WESTMINSTER CFG MATH						
673	WEST CFG MATH SALARIES	\$57,614.00	\$57,614.00	\$59,722.00	\$59,722.00	\$0.00
674	WEST CFG MATH HEALTH INSURANCE	\$13,068.00	\$13,068.00	\$13,656.06	\$14,557.36	\$901.30
675	WEST CFG MATH DISABILITY INSURANCE	\$215.52	\$215.52	\$215.52	\$207.24	(\$8.28)
676	WEST CFG MATH FICA	\$4,362.52	\$4,137.76	\$4,568.73	\$4,568.73	\$0.00
677	WEST CFG MATH LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$16.44	(\$2.88)
678	WEST CFG MATH TEACH RETIREMENT	\$0.00	\$0.00	\$7,668.30	\$7,668.18	(\$0.12)
679	WEST CFG MATH WORKERS COMP INSURANCE	\$578.86	\$607.83	\$0.00	\$459.86	\$459.86
680	WEST CFG MATH DENTAL INSURANCE	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00
TOTAL WESTMINSTER CFG MATH		\$76,208.22	\$76,012.43	\$86,199.93	\$87,549.81	\$1,349.88
TOTAL WESTMINSTER CFG SERVICES		\$191,856.18	\$189,001.97	\$183,035.53	\$170,770.62	(\$12,264.91)
ATHENS/GRAFTON CFG SERVICES						
ATHENS/GRAFTON SCHOOLWIDE SERVICES						
681	LITERACY INSTRUCTION	\$5,264.22	\$0.00	\$0.00	\$0.00	\$0.00
682	WRITING INSTRUCTION	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00
683	MATH INSTRUCTION	\$11,164.22	\$12,280.64	\$0.00	\$12,280.64	\$12,280.64
TOTAL ATHENS/GRAFTON SCHOOLWIDE SERVICES		\$22,428.44	\$12,280.64	\$0.00	\$12,280.64	\$12,280.64
ATHENS/GRAFTON CFG LITERACY						
684	A/G CFG LITERACY SALARIES	\$0.00	\$0.00	\$18,128.79	\$27,721.25	\$9,592.46
685	A/G CFG LITERACY TEACHER	\$31,399.00	\$21,308.91	\$0.00	\$0.00	\$0.00
686	A/G CFG LITERACY HEALTH INSURANCE	\$0.00	\$3,266.90	\$0.00	\$6,730.16	\$6,730.16
687	A/G CFG LITERACY DISABILITY INSURANCE	\$0.00	\$43.92	\$0.00	\$96.19	\$96.19
688	A/G CFG LITERACY FICA	\$2,601.00	\$1,512.38	\$1,386.87	\$2,120.68	\$733.81
689	A/G CFG LITERACY LIFE INSURANCE	\$0.00	\$4.80	\$0.00	\$8.22	\$8.22
690	A/G CFG LITERACY TEACH RETIREMENT	\$0.00	\$0.00	\$2,327.74	\$3,559.41	\$1,231.67
691	A/G CFG LITERACY WORKERS COMPENSATION	\$115.46	\$224.81	\$115.46	\$213.45	\$97.99
692	A/G CFG LITERACY DENTAL INSURANCE	\$0.00	\$87.51	\$0.00	\$175.00	\$175.00
TOTAL ATHENS/GRAFTON CFG LITERACY		\$34,115.46	\$26,449.19	\$21,958.86	\$40,624.36	\$18,665.50
ATHENS/GRAFTON CFG MATH						
693	A/G CFG MATH SALARIES	\$31,399.00	\$21,308.91	\$18,128.79	\$27,721.25	\$9,592.46
694	A/G CFG MATH HEALTH INSURANCE	\$0.00	\$3,267.12	\$0.00	\$6,730.16	\$6,730.16
695	A/G CFG MATH DISABILITY INSURANCE	\$0.00	\$43.98	\$0.00	\$96.19	\$96.19

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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
696	A/G CFG MATH FICA	\$2,601.00	\$1,512.45	\$1,386.87	\$2,120.68	\$733.81
697	A/G CFG LIFE INSURANCE	\$0.00	\$4.86	\$0.00	\$8.22	\$8.22
698	A/G CFG MATH TEACH RETIREMENT	\$0.00	\$0.00	\$2,327.73	\$3,559.41	\$1,231.68
699	A/G CFG MATH WORKERS COMPENSATION INSURANCE	\$115.46	\$224.81	\$115.46	\$213.45	\$97.99
700	A/G CFG DENTAL INSURANCE	\$0.00	\$87.47	\$0.00	\$175.00	\$175.00
TOTAL ATHENS/GRAFTON CFG MATH		\$34,115.46	\$26,449.60	\$21,958.85	\$40,624.36	\$18,665.51
TOTAL ATHENS/GRAFTON CFG SERVICES		\$90,659.36	\$65,179.43	\$43,917.71	\$93,529.36	\$49,611.65
INDIRECT CFG ADMINISTRATION COSTS						
701	BUSINESS MANAGER SALARY	\$0.00	\$17,230.35	\$17,229.84	\$18,029.84	\$800.00
702	ACCOUNTS PAYABLE SALARY	\$0.00	\$9,173.69	\$15,098.33	\$15,478.34	\$380.01
703	CFG GRANT MANAGER SALARY	\$46,000.00	\$32,213.50	\$31,200.00	\$34,600.00	\$3,400.00
704	GRANT MANAGER HEALTH INSURANCE STIPEND	\$0.00	\$799.97	\$0.00	\$0.00	\$0.00
705	BUSINESS MANAGER HEALTH INSURANCE	\$0.00	\$2,728.32	\$2,797.03	\$3,017.99	\$220.96
706	ACCOUNTS PAYABLE HEALTH INSURANCE	\$0.00	\$2,892.20	\$5,153.94	\$5,561.09	\$407.15
707	GRANT MANAGER HEALTH INSURANCE	\$0.00	\$907.76	\$5,594.06	\$0.00	(\$5,594.06)
708	BUSINESS MANAGER DISABILITY INSURANCE	\$0.00	\$65.68	\$64.44	\$62.56	(\$1.88)
709	ACCOUNTS PAYABLE DISABILITY INSURANCE	\$0.00	\$32.86	\$49.56	\$53.71	\$4.15
710	GRANT MANAGER DISABILITY INSURANCE	\$0.00	\$89.83	\$116.69	\$120.06	\$33.37
711	BUSINESS MANAGER FLEX SPENDING	\$0.00	\$8.48	\$8.28	\$8.28	\$0.00
712	GRANT MANAGER FLEX SPENDING	\$0.00	\$9.66	\$0.00	\$16.56	\$16.56
713	BUSINESS MANAGER FICA	\$0.00	\$1,227.27	\$1,318.08	\$1,379.28	\$61.20
714	ACCOUNTS PAYABLE FICA	\$0.00	\$653.92	\$1,155.03	\$1,184.10	\$29.07
715	GRANT MANAGER FICA	\$0.00	\$2,433.16	\$2,386.80	\$2,646.90	\$260.10
716	BUSINESS MANAGER GROUP LIFE INSURANCE	\$0.00	\$7.84	\$7.73	\$6.58	(\$1.15)
717	ACCOUNTS PAYABLE GROUP LIFE INSURANCE	\$0.00	\$3.94	\$6.76	\$5.75	(\$1.01)
718	GRANT MANAGER LIFE INSURANCE	\$0.00	\$7.68	\$7.73	\$7.73	\$0.00
719	BUSINESS MANAGER MUNICIPAL RETIREMENT	\$0.00	\$925.82	\$926.12	\$1,036.72	\$110.60
720	ACCOUNTS PAYABLE MUNICIPAL RETIREMENT	\$0.00	\$493.27	\$811.54	\$890.00	\$78.46
721	GRANT MANAGER MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$4,006.08	\$4,442.64	\$436.56
722	BUSINESS MANAGER WORKERS COMPENSATION	\$0.00	\$181.78	\$0.00	\$138.83	\$138.83
723	ACCOUNTS PAYABLE WORKERS COMPENSATION	\$0.00	\$96.78	\$0.00	\$119.18	\$119.18
724	GRANT MANAGER WORKERS COMPENSATION	\$0.00	\$346.79	\$0.00	\$266.42	\$266.42
725	BUSINESS MANAGER DENTAL INSURANCE	\$0.00	\$71.35	\$70.00	\$70.00	\$0.00
726	ACCOUNTS PAYABLE DENTAL INSURANCE	\$0.00	\$46.68	\$140.00	\$140.00	\$0.00
727	SINGLE AUDIT	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00
TOTAL INDIRECT CFG ADMINISTRATION COSTS		\$53,000.00	\$79,648.58	\$95,148.04	\$96,282.56	\$1,134.52
KURN HATTIN CFG SERVICES						
KURN HATTIN CFG ADMINISTRATION						
728	KURN HATTIN ADMINISTRATION OVERSIGHT SALARIES	\$5,541.00	\$5,573.57	\$6,800.00	\$7,800.00	\$1,000.00
729	KURN HATTIN ADMINISTRATION FICA	\$459.00	\$426.39	\$520.20	\$596.70	\$76.50
730	KURN HATTIN ADMINISTRATION TEACH RETIREMENT	\$0.00	\$0.00	\$873.12	\$0.00	(\$873.12)
731	KURN HATTIN WORKERS COMP INSURANCE	\$0.00	\$0.00	\$0.00	\$60.06	\$60.06
TOTAL KURN HATTIN CFG ADMINISTRATION		\$6,000.00	\$5,999.96	\$8,193.32	\$8,456.76	\$263.44
KURN HATTIN CFG LITERACY & MATH						
732	KURN HATTIN LITERACY SALARY	\$83,508.82	\$19,885.45	\$0.00	\$49,004.00	\$49,004.00
733	KURN HATTIN LITERACY SALARY	\$0.00	\$33,295.94	\$49,004.00	\$23,889.60	(\$25,114.40)
734	KURN HATTIN LITERACY HEALTH INSURANCE	\$0.00	\$16,058.46	\$18,306.57	\$19,514.82	\$1,208.25
735	KURN HATTIN LITERACY HEALTH INSURANCE	\$0.00	\$2,189.64	\$0.00	\$11,708.89	\$11,708.89
736	KURN HATTIN LITERACY DISABILITY INSURANCE	\$0.00	\$161.15	\$175.80	\$170.04	(\$5.76)
737	KURN HATTIN LITERACY DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$82.90	\$82.90
738	KURN HATTIN LITERACY FICA	\$0.00	\$3,240.64	\$3,748.81	\$3,748.81	\$0.00
739	KURN HATTIN LITERACY FICA	\$0.00	\$423.08	\$0.00	\$1,827.56	\$1,827.56
740	KURN HATTIN LITERACY GROUP LIFE INSURANCE	\$0.00	\$17.71	\$19.32	\$16.44	(\$2.88)
741	KURN HATTIN LITERACY LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$9.86	\$9.86
742	KURN HATTIN LITERACY TEACHER RETIREMENT	\$0.00	\$0.00	\$6,292.11	\$6,292.00	(\$0.11)
743	KURN HATTIN LITERACY TEACHER RETIREMENT	\$0.00	\$0.00	\$0.00	\$3,067.43	\$3,067.43

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	2 Years Prior Budget 7/1/2014 - 6/30/2015	2 Years Prior Actual 7/1/2014 - 6/30/2015	1 Year Prior Revised 7/1/2015 - 6/30/2016	Budget Total 7/1/2016 - 6/30/2017	Budget Difference
744 KURN HATTIN LITERACY WORKERS COMPENSATION	\$0.00	\$561.06	\$0.00	\$561.28	\$561.28
745 KURN HATTIN LITERACY DENTAL INSURANCE	\$0.00	\$262.53	\$0.00	\$350.00	\$350.00
746 KURN HATTIN LITERACY DENTAL INSURANCE	\$0.00	\$43.74	\$0.00	\$210.00	\$210.00
747 KURN HATTIN MATH SALARY	\$85,448.75	\$50,034.00	\$52,067.00	\$52,067.00	\$0.00
748 KURN HATTIN MATH SALARY	\$0.00	\$6,179.42	\$0.00	\$15,926.40	\$15,926.40
749 KURN HATTIN MATH HEALTH INSURANCE	\$0.00	\$14,551.43	\$18,306.57	\$14,557.36	(\$3,749.21)
750 KURN HATTIN MATH HEALTH INSURANCE	\$0.00	\$2,189.94	\$0.00	\$7,805.93	\$7,805.93
751 KURN HATTIN MATH DISABILITY INSURANCE	\$0.00	\$187.08	\$187.08	\$180.67	(\$6.41)
752 KURN HATTIN MATH DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$55.26	\$55.26
753 KURN HATTIN MATH FLEX SPENDING	\$0.00	\$41.40	\$41.40	\$41.40	\$0.00
754 KURN HATTIN MATH FICA	\$0.00	\$3,576.12	\$3,983.12	\$3,983.12	\$0.00
755 KURN HATTIN MATH FICA	\$0.00	\$423.17	\$0.00	\$1,218.37	\$1,218.37
756 KURN HATTIN MATH GROUP LIFE INSURANCE	\$0.00	\$19.32	\$19.32	\$16.44	(\$2.88)
757 KURN HATTIN MATH LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$6.58	\$6.58
758 KURN HATTIN MATH TEACHER RETIREMENT	\$0.00	\$0.00	\$6,685.41	\$6,685.38	(\$0.03)
759 KURN HATTIN MATH TEACHER RETIREMENT	\$0.00	\$0.00	\$0.00	\$2,044.95	\$2,044.95
760 KURN HATTIN MATH WORKERS COMPENSATION	\$0.00	\$593.05	\$0.00	\$400.92	\$400.92
761 KURN HATTIN MATH WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$122.63	\$122.63
762 KURN HATTIN MATH DENTAL INSURANCE	\$0.00	\$350.00	\$350.00	\$350.00	\$0.00
763 KURN HATTIN MATH DENTAL INSURANCE	\$0.00	\$43.77	\$0.00	\$140.00	\$140.00
TOTAL KURN HATTIN CFG LITERACY & MATH	\$168,957.57	\$154,328.10	\$159,186.51	\$226,056.04	\$66,869.53
KURN HATTIN SUMMER SCHOOL					
764 KH SUMMER SCHOOL LITERACY SALARIES	\$4,386.62	\$1,960.00	\$4,386.62	\$4,386.62	\$0.00
765 KH SUMMER SCHOOL LITERACY FICA	\$363.38	\$149.94	\$363.38	\$335.58	(\$27.80)
766 KH SUMMER SCHOOL LIT TEACH RETIREMENT	\$0.00	\$0.00	\$563.25	\$563.25	\$0.00
767 KH SUMMER SCHOOL LIT WORKERS COMP INS	\$0.00	\$20.68	\$0.00	\$33.78	\$33.78
768 KH SUMMER SCHOOL MATH SALARIES	\$4,386.63	\$4,200.00	\$4,386.63	\$4,386.63	\$0.00
769 KH SUMMER SCHOOL MATH FICA	\$363.37	\$321.28	\$363.37	\$335.58	(\$27.79)
770 KH SUMMER SCHOOL MATH TEACH RETIRE	\$0.00	\$0.00	\$563.24	\$563.24	\$0.00
771 KH SUMMER SCHOOL MATH WORKERS COMP	\$0.00	\$44.31	\$0.00	\$33.78	\$33.78
TOTAL KURN HATTIN SUMMER SCHOOL	\$9,500.00	\$6,696.21	\$10,626.49	\$10,638.46	\$11.97
TOTAL KURN HATTIN CFG SERVICES	\$184,457.57	\$167,024.27	\$178,006.32	\$245,151.26	\$67,144.94
CENTRAL ELEMENTARY SCHOOL CFG SERVICES					
CENTRAL ELEMENTARY SCHOOLWIDE SERVICES					
772 LITERACY INSTRUCTION	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
773 SUCCESS FOR ALL READING PROGRAM	\$12,500.00	\$10,185.00	\$0.00	\$10,185.00	\$10,185.00
774 MATH INSTRUCTION	\$18,328.20	\$20,161.02	\$0.00	\$20,161.02	\$20,161.02
TOTAL CENTRAL ELEMENTARY SCHOOLWIDE SERVICES	\$35,828.20	\$30,346.02	\$0.00	\$30,346.02	\$30,346.02
CENTRAL ELEMENTARY SCHOOL CFG LITERACY & MATH					
775 CES CFG LITERACY SALARIES	\$82,208.50	\$82,117.69	\$84,560.50	\$84,560.50	\$0.00
776 CES CFG LITERACY HEALTH INSURANCE	\$13,176.12	\$13,182.10	\$13,775.31	\$14,684.72	\$909.41
777 CES CFG LITERACY DISABILITY INSURANCE	\$307.44	\$307.44	\$307.44	\$293.42	(\$14.02)
778 CES CFG FLEX SPENDING	\$41.40	\$41.40	\$41.40	\$41.40	\$0.00
779 CES CFG LITERACY FICA	\$6,203.22	\$5,782.04	\$6,468.87	\$6,468.87	\$0.00
780 CES CFG LITERACY LIFE INSURANCE	\$28.97	\$28.99	\$28.98	\$24.66	(\$4.32)
781 CES CFG LITERACY TEACHER RETIREMENT	\$0.00	\$0.00	\$10,857.57	\$10,857.60	\$0.03
782 CES CFG LITERACY WORKERS COMPENSATION	\$0.00	\$866.34	\$0.00	\$651.11	\$651.11
783 CES CFG LITERACY DENTAL INSURANCE	\$525.01	\$525.05	\$525.00	\$525.00	\$0.00
784 CES CFG MATH SALARIES	\$82,208.50	\$82,117.21	\$84,560.50	\$84,560.50	\$0.00
785 CES CFG MATH HEALTH INSURANCE	\$24,052.25	\$24,052.25	\$25,134.60	\$26,793.50	\$1,658.90
786 CES CFG MATH DISABILITY INSURANCE	\$307.44	\$307.44	\$307.44	\$293.42	(\$14.02)
787 CES CFG MATH FICA	\$6,215.12	\$5,867.61	\$6,468.87	\$6,468.87	\$0.00

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	2 Years Prior Budget 7/1/2014 - 6/30/2015	2 Years Prior Actual 7/1/2014 - 6/30/2015	1 Year Prior Revised 7/1/2015 - 6/30/2016	Budget Total 7/1/2016 - 6/30/2017	Budget Difference
788 CES CFG MATH LIFE INSURANCE	\$28.98	\$28.97	\$28.98	\$24.66	(\$4.32)
789 CES CFG MATH TEACHER RETIREMENT	\$0.00	\$0.00	\$10,857.57	\$10,857.60	\$0.03
790 CES CFG MATH WORKERS COMPENSATION	\$509.59	\$866.34	\$0.00	\$651.11	\$651.11
791 CES CFG MATH DENTAL INSURANCE	\$175.00	\$174.95	\$175.00	\$175.00	\$0.00
TOTAL CES CFG LITERACY & MATH	\$215,987.54	\$216,265.82	\$244,098.03	\$247,931.94	\$3,833.91
TOTAL CENTRAL ELEMENTARY SCHOOL CFG SERVICES	\$251,815.74	\$246,611.84	\$244,098.03	\$278,277.96	\$34,179.93
SAXTONS RIVER ELEMENTARY CFG SERVICES					
SAXTONS RIVER ELEMENTARY SCHOOLWIDE SERVICES					
792 READING INSTRUCTION	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
793 MATH INSTRUCTION	\$5,000.00	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00
794 LITERACTY INSTRUCTION	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL SRES SCHOOLWIDE SERVICES	\$15,000.00	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00
SAXTONS RIVER ELEMENTARY CFG LITERACY & MATH					
795 SR CFG LITERACY SALARIES	\$32,980.63	\$31,392.48	\$31,706.50	\$28,845.05	(\$2,861.45)
796 SR CFG LIT HEALTH INSURANCE	\$8,759.57	\$8,758.69	\$9,153.29	\$8,781.66	(\$371.63)
797 SR CFG LIT DISABILITY INSURANCE	\$117.43	\$117.38	\$117.42	\$100.09	(\$17.33)
798 SR CFG LITERACY FICA	\$2,366.57	\$2,191.58	\$2,425.54	\$2,206.64	(\$218.90)
799 SR CFG LITERACY LIFE INSURANCE	\$9.66	\$9.62	\$9.66	\$7.40	(\$2.26)
800 SR CFG LITERACY TEACH RETIREMENT	\$0.00	\$0.00	\$4,071.12	\$3,703.70	(\$367.42)
801 SR CFG LITERACY WORKERS COMPENSATION	\$1,090.82	\$331.19	\$0.00	\$222.11	\$222.11
802 SR CFG LITERACY DENTAL INSURANCE	\$175.00	\$175.02	\$175.00	\$87.50	(\$87.50)
803 SR CFG MATH SALARIES	\$31,392.51	\$31,392.52	\$31,706.50	\$15,853.25	(\$15,853.25)
804 SR CFG MATH HEALTH INSURANCE	\$8,759.57	\$8,759.56	\$9,153.29	\$4,878.70	(\$4,274.59)
805 SR CFG MATH DISABILITY INSURANCE	\$117.43	\$117.46	\$117.42	\$55.01	(\$62.41)
806 SR CFG MATH FICA	\$2,366.57	\$2,191.67	\$2,425.54	\$1,212.77	(\$1,212.77)
807 SR CFG MATH LIFE INSURANCE	\$9.66	\$9.70	\$9.66	\$4.11	(\$5.55)
808 SR CFG MATH TEACHER RETIREMENT	\$0.00	\$0.00	\$4,071.11	\$2,035.54	(\$2,035.57)
809 SR CFG MATH WORKERS COMPENSATION	\$326.45	\$331.19	\$0.00	\$122.07	\$122.07
810 SR CFG MATH DENTAL INSURANCE	\$176.00	\$174.98	\$175.00	\$87.50	(\$87.50)
TOTAL SRES CFG LITERACY & MATH	\$88,647.87	\$85,953.04	\$95,317.05	\$68,203.10	(\$27,113.95)
TOTAL SAXTONS RIVER ELEMENTARY CFG SERVICES	\$103,647.87	\$91,453.04	\$95,317.05	\$73,703.10	(\$21,613.95)
TOTAL CONSOLIDATED FEDERAL GRANT SERVICES	\$1,922,224.64	\$1,590,370.80	\$1,501,254.06	\$1,891,943.31	\$390,689.25
TOBACCO LITIGATION SETTLEMENT GRANT					
811 TOBACCO LITIGATION PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$2,750.00	\$2,750.00
812 TOBACCO LITIGATION TRAVEL	\$0.00	\$0.00	\$0.00	\$391.44	\$391.44
813 TOBACCO LITIGATION SUPPLIES	\$0.00	\$0.00	\$0.00	\$1,018.35	\$1,018.35
814 TOBACCO LITIGATION BOOKS	\$0.00	\$0.00	\$0.00	\$148.34	\$148.34
TOTAL TOBACCO LITIGATION SETTLEMENT GRANT	\$0.00	\$0.00	\$0.00	\$4,308.13	\$4,308.13
VERMONT BIRTH TO THREE GRANT					
815 VT BIRTH TO THREE GRANT TRANSPORTATION SALARY	\$0.00	\$0.00	\$0.00	\$1,120.72	\$1,120.72
816 VT BIRTH TO THREE GRANT TRANSPORTATION FICA	\$0.00	\$0.00	\$0.00	\$74.46	\$74.46
817 VT BIRTH TO THREE GRANT MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$390.36	\$390.36
818 VT BIRTH TO THREE GRANT SUPPLIES	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
TOTAL VERMONT BIRTH TO THREE GRANT	\$0.00	\$0.00	\$0.00	\$1,835.54	\$1,835.54
BELLOWS FALLS MIDDLE SCHOOL 21C GRANT					
819 BFMS 21C GRANT DIRECTOR SALARY	\$0.00	\$0.00	\$0.00	\$42,521.60	\$42,521.60
820 BFMS 21C TRANSPORTATION SALARY	\$0.00	\$0.00	\$0.00	\$4,572.02	\$4,572.02
821 BFMS 21C GRANT DIRECTOR HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$8,128.37	\$8,128.37
822 BFMS 21C GRANT FICA/MEDI	\$0.00	\$0.00	\$0.00	\$3,602.66	\$3,602.66
823 BFMS 21C GRANT MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$2,444.99	\$2,444.99
824 BFMS 21C GRANT WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$720.61	\$720.61
TOTAL BELLOWS FALLS MIDDLE SCHOOL 21C GRANT	\$0.00	\$0.00	\$0.00	\$61,990.25	\$61,990.25

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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
WESTMINSTER 21C GRANT						
825	WESTMINSTER 21C GRANT COORDINATOR SALARY	\$0.00	\$0.00	\$0.00	\$1,552.50	\$1,552.50
826	WESTMINSTER 21C GRANT TRANSPORTATION SALARY	\$0.00	\$0.00	\$0.00	\$2,899.38	\$2,899.38
827	WESTMINSTER 21C GRANT SUMMER TRANSP SALARY	\$0.00	\$0.00	\$0.00	\$2,614.94	\$2,614.94
828	WESTMINSTER 21C GRANT DIRECTOR SALARY	\$0.00	\$0.00	\$0.00	\$29,800.94	\$29,800.94
829	WESTMINSTER 21C GRANT ASSISTANT SALARIES	\$0.00	\$0.00	\$0.00	\$14,774.74	\$14,774.74
830	WESTMINSTER 21C GRANT TUTOR	\$0.00	\$0.00	\$0.00	\$5,240.50	\$5,240.50
831	WESTMINSTER 21C GRANT FICA/MEDI	\$0.00	\$0.00	\$0.00	\$4,346.01	\$4,346.01
832	WESTMINSTER 21C GRANT MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$8.91	\$8.91
TOTAL WESTMINSTER 21C GRANT		\$0.00	\$0.00	\$0.00	\$61,237.92	\$61,237.92
LICENSING FEES GRANT						
833	LICENSING BOARD STIPENDS	\$0.00	\$0.00	\$0.00	\$845.00	\$845.00
834	LICENSING BOARD FICA/MEDI	\$0.00	\$0.00	\$0.00	\$62.81	\$62.81
TOTAL LICENSING FEES GRANT		\$0.00	\$0.00	\$0.00	\$907.81	\$907.81
DOH-SCHOOL BASED SUBSTANCE ABUSE PROGRAM (SAP)						
835	SAP COUNSELOR SALARY	\$31,000.00	\$31,049.69	\$31,049.87	\$31,826.12	\$776.25
836	SAP COUNSELOR DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$110.44	\$110.44
837	SAP COUNSELOR FICA	\$2,371.50	\$2,375.56	\$2,375.31	\$2,434.70	\$59.39
838	SAP COUNSELOR LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$14.80	\$14.80
839	SAP COUNSELOR MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$3,986.80	\$1,830.00	(\$2,156.80)
840	SAP COUNSELOR WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$245.06	\$245.06
841	SAP COUNSELOR TRAINING EDUCATION	\$595.00	\$820.00	\$320.00	\$320.00	\$0.00
842	SAP COUNSELOR PROFESSIONAL SERVICES	\$1,530.00	\$1,530.00	\$680.00	\$680.00	\$0.00
843	SAP COUNSELOR TRAVEL & CONFERENCES	\$695.00	\$573.87	\$1,000.00	\$1,000.00	\$0.00
844	SAP COUNSELOR TRAINING MATERIALS	\$1,089.65	\$525.02	\$1,939.65	\$1,939.65	\$0.00
845	SAP COUNSELOR BOOKS	\$78.85	\$78.85	\$78.85	\$78.85	\$0.00
846	SAP COUNSELOR EQUIPMENT	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00
847	FISCAL ADMIN DUES/FEES	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00
848	SAP COUNSELOR MENTOR SERVICES	\$1,260.00	\$1,250.00	\$1,260.00	\$1,250.00	(\$10.00)
TOTAL DOH SCHOOL BASED SUBSTANCE ABUSE PROGRAM		\$39,970.00	\$39,302.99	\$44,040.48	\$43,079.62	(\$960.86)
IDEA B GRANTS						
IDEA B SPECIAL EDUCATION						
849	IDEA B SPECIAL EDUCATION SUPPLIES	\$8,500.00	\$2,937.13	\$0.00	\$3,000.00	\$3,000.00
850	IDEA B SPECIAL EDUCATION SOFTWARE	\$7,500.00	\$5,490.00	\$0.00	\$5,000.00	\$5,000.00
851	IDEA B SPECIAL EDUCATION CONTRACTED SERVICES	\$3,000.00	\$1,320.00	\$0.00	\$3,000.00	\$3,000.00
852	IDEA B SPECIAL EDUCATION PSYCHOLOGIST PROF SVC	\$55,800.00	\$37,371.25	\$0.00	\$60,000.00	\$60,000.00
853	IDEA B SPECIAL EDUCATION OT SUPPLIES	\$500.00	\$65.71	\$0.00	\$500.00	\$500.00
854	IDEA B CONSULT SPECIALTY AREA	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
855	IDEA B SPECIAL EDUCATION DIRECTOR SALARY	\$91,980.03	\$91,980.03	\$91,980.03	\$91,533.00	(\$447.03)
856	IDEA B SPECIAL EDUCATION SECRETARY SALARY	\$5,478.29	\$5,560.70	\$8,502.34	\$7,725.60	(\$776.74)
857	IDEA B CIP TEAM SALARY	\$5,950.00	\$0.00	\$0.00	\$0.00	\$0.00
858	IDEA B SPECIAL ED DIRECTOR HEALTH INSURANCE	\$13,382.88	\$13,382.88	\$13,985.14	\$15,089.97	\$1,104.83
859	IDEA B SPECIAL EDUCATION SECRETARY HEALTH INS	\$2,518.69	\$2,501.86	\$3,948.04	\$3,177.77	(\$770.27)
860	IDEA B SPECIAL EDUCATION DIRECTOR DISABILITY INS	\$342.36	\$342.36	\$342.36	\$317.62	(\$24.74)
861	IDEA B SPECIAL EDUCATION SEC DISABILITY INS	\$21.20	\$21.06	\$31.80	\$26.81	(\$4.99)
862	IDEA B SPECIAL EDUCATION DIRECTOR FICA	\$7,010.50	\$6,766.86	\$7,036.47	\$7,002.28	(\$34.19)
863	IDEA B SPECIAL EDUCATION FICA	\$710.39	\$395.03	\$650.43	\$591.01	(\$59.42)
864	IDEA B SPECIAL EDUCATION CIP TEAM FICA	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
865	IDEA B SPECIAL EDUCATION DIRECTOR GROUP LIFE INS	\$38.64	\$38.64	\$38.64	\$32.88	(\$5.76)
866	IDEA B SPECIAL EDUCATION GROUP LIFE INSURANCE	\$2.58	\$2.56	\$3.86	\$3.29	(\$0.57)
867	IDEA B SPECIAL EDUCATION DIRECTOR 403B MATCH	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00
868	IDEA B SPECIAL EDUCATION SECRETARY MUNI RETIRE	\$298.87	\$298.77	\$456.98	\$444.22	(\$12.76)
869	IDEA B SPECIAL EDUCATION DIRECTOR TEACH RETIRE	\$0.00	\$0.00	\$11,810.24	\$11,752.78	(\$57.46)
870	IDEA B SPECIAL EDUCATION DIRECTOR WORKERS COM	\$0.00	\$0.00	\$0.00	\$704.80	\$704.80
871	IDEA B SPECIAL ED SECRETARY WORKERS COMP	\$0.00	\$0.00	\$0.00	\$59.49	\$59.49
872	IDEA B SPECIAL EDUCATION DIRECTOR DENTAL INS	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00

WINDHAM NORTHEAST SUPERVISORY UNION

2017 PROPOSED EXPENDITURE BUDGET

		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
873	IDEA B SPECIAL EDUCATION SECRETARY DENTAL INS	\$15.00	\$14.92	\$0.00	\$70.00	\$70.00
874	IDEA B SPECIAL ED SPEDDOC CONSORTIUM CONTRACT	\$5,984.00	\$5,984.00	\$0.00	\$5,984.00	\$5,984.00
TOTAL IDEA B SPECIAL EDUCATION		\$214,883.43	\$174,823.76	\$139,136.33	\$220,365.52	\$81,229.19
IDEA B EARLY ESSENTIAL EDUCATION (EEE)						
875	IDEA B EEE SPECIAL EDUCATOR	\$122,469.68	\$122,280.08	\$124,681.00	\$124,681.00	\$0.00
876	IDEA B EEE HEALTH INSURANCE STIPEND	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00
877	IDEA B EEE HEALTH INSURANCE	\$21,926.88	\$16,025.77	\$18,306.57	\$14,823.65	(\$3,482.92)
878	IDEA B EEE DISABILITY INSURANCE	\$456.12	\$456.12	\$420.20	\$434.38	\$14.18
879	IDEA B EEE FLEX SPENDING	\$13.80	\$13.80	\$0.00	\$0.00	\$0.00
880	IDEA B EEE FICA	\$9,212.57	\$8,840.40	\$9,576.35	\$9,576.35	\$0.00
881	IDEA B EEE LIFE INSURANCE	\$38.64	\$38.64	\$35.42	\$32.88	(\$2.54)
882	IDEA B EEE TEACHER RETIREMENT	\$0.00	\$0.00	\$16,009.04	\$16,073.24	\$64.20
883	IDEA B EEE WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$963.89	\$963.89
884	IDEA B EEE DENTAL INSURANCE	\$700.00	\$700.00	\$641.70	\$700.00	\$58.30
885	IDEA B EEE CONTRACTED SERVICE - MEDICAL	\$6,000.00	\$1,760.00	\$0.00	\$6,000.00	\$6,000.00
886	IDEA B EEE PSYCHOLOGIST PROF. SERVICES	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
887	IDEA B EEE CIP TEAM SALARY	\$1,050.00	\$0.00	\$0.00	\$0.00	\$0.00
888	IDEA B EEE CIP TEAM FICA	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
889	IDEA B EEE SUPPLIES	\$2,872.12	\$189.89	\$0.00	\$3,000.00	\$3,000.00
890	IDEA B EEE SOFTWARE	\$1,500.00	\$1,313.00	\$0.00	\$0.00	\$0.00
TOTAL IDEA B EEE SPECIAL EDUCATION		\$171,339.81	\$151,617.70	\$170,170.28	\$181,785.39	\$11,615.11
IDEA B ISP SERVICES						
891	ISP PLACEMENT TUTORING	\$4,885.88	\$4,885.88	\$0.00	\$2,275.00	\$2,275.00
892	ISP PLACEMENT TUTORING FICA	\$438.00	\$438.00	\$0.00	\$174.05	\$174.05
893	ISP CONTRACTED TUTORING SERVICES	\$15,915.08	\$15,915.06	\$0.00	\$0.00	\$0.00
894	ISP SPEECH SALARY	\$700.00	\$596.01	\$0.00	\$0.00	\$0.00
895	ISP SPEECH HEALTH INSURANCE	\$189.20	\$189.20	\$0.00	\$0.00	\$0.00
896	ISP SPEECH DISABILITY INSURANCE	\$2.27	\$2.27	\$0.00	\$0.00	\$0.00
897	ISP SPEECH FICA	\$100.38	\$41.83	\$0.00	\$0.00	\$0.00
898	ISP SPEECH LIFE INSURANCE	\$0.21	\$0.21	\$0.00	\$0.00	\$0.00
899	ISP SPEECH DENTAL INSURANCE	\$3.78	\$3.78	\$0.00	\$0.00	\$0.00
900	ISP SPEECH CONTRACTED SERVICES	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
TOTAL IDEA B ISP SERVICES		\$25,234.80	\$25,072.24	\$0.00	\$2,449.05	\$2,449.05
TOTAL IDEA B GRANTS		\$411,458.04	\$351,513.70	\$309,306.61	\$404,599.96	\$95,293.35
EPSDT/MEDICAID						
901	ATH/GRAF EPSDT NURSE SALARY	\$0.00	\$15,010.20	\$15,620.10	\$15,620.10	\$0.00
902	ATH/GRAF EPSDT HEALTH INSURANCE	\$0.00	\$2,001.08	\$2,091.12	\$2,229.13	\$138.01
903	ATH/GRAF EPSDT DISABILITY INSURANCE	\$0.00	\$56.16	\$56.16	\$54.20	(\$1.96)
904	ATH/GRAF EPSDT FICA	\$0.00	\$1,148.17	\$1,194.94	\$1,194.94	\$0.00
905	ATH/GRAF EPSDT GROUP LIFE INSURANCE	\$0.00	\$8.31	\$8.31	\$7.07	(\$1.24)
906	ATH/GRAF EPSDT TEACHER RETIREMENT	\$0.00	\$0.00	\$2,005.62	\$2,005.62	\$0.00
907	ATH/GRAF EPSDT WORKERS COMPENSATION	\$0.00	\$158.36	\$0.00	\$120.27	\$120.27
908	ATH/GRAF EPSDT DENTAL INSURANCE	\$0.00	\$105.35	\$105.35	\$105.00	(\$0.35)
909	SRES EPSDT NURSE SALARY	\$0.00	\$18,105.62	\$18,095.70	\$18,095.70	\$0.00
910	SRES EPSDT HEALTH INSURANCE	\$0.00	\$5,254.92	\$5,491.42	\$6,439.85	\$948.43
911	SRES EPSDT DISABILITY INSURANCE	\$0.00	\$66.96	\$66.96	\$62.79	(\$4.17)
912	SRES EPSDT FICA	\$0.00	\$1,370.46	\$1,384.32	\$1,384.32	\$0.00
913	SRES EPSDT GROUP LIFE INSURANCE	\$0.00	\$6.48	\$6.48	\$5.43	(\$1.05)
914	SRES EPSDT TEACHER RETIREMENT	\$0.00	\$0.00	\$2,323.49	\$2,323.49	\$0.00
915	SRES EPSDT WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$139.34	\$139.34
916	SRES EPSDT DENTAL INSURANCE	\$0.00	\$105.00	\$105.00	\$105.00	\$0.00
TOTAL EPSDT/MEDICAID		\$0.00	\$43,397.07	\$48,554.97	\$49,892.25	\$1,337.28

WINDHAM NORTHEAST SUPERVISORY UNION

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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
MEDICAID						
EARLY EDUCATION GENERAL ADMINISTRATION						
917	MEDICAID/SPECIAL ED SALARY	\$35,031.63	\$35,036.64	\$35,036.64	\$36,438.11	\$1,401.47
918	MEDICAID/SPECIAL ED HEALTH INSURANCE	\$14,164.56	\$14,091.42	\$14,725.53	\$15,888.85	\$1,163.32
919	MEDICAID/SPECIAL ED DISABILITY INSURANCE	\$118.38	\$131.04	\$131.04	\$126.44	(\$4.60)
920	MEDICAID/SPECIAL ED FICA	\$2,679.92	\$2,513.05	\$2,680.30	\$2,787.51	\$107.21
921	MEDICAID/SPECIAL ED GROUP LIFE INSURANCE	\$19.32	\$19.32	\$19.32	\$16.44	(\$2.88)
922	MEDICAID/SPECIAL ED MUNICIPAL RETIREMENT	\$1,882.95	\$1,883.18	\$1,883.22	\$2,095.19	\$211.97
923	MEDICAID/SPECIAL ED WORKERS COMPENSATION	\$265.32	\$369.64	\$385.40	\$280.57	(\$104.83)
924	MEDICAID/SPECIAL ED DENTAL INSURANCE	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00
925	MEDICAID/SPECIAL ED TRAVEL	\$0.00	\$229.83	\$0.00	\$0.00	\$0.00
926	MEDICAID/SPECIAL ED SUPPLIES	\$0.00	\$98.98	\$300.00	\$300.00	\$0.00
927	MEDICAID/SPECIAL ED STAFF DEVELOPMENT	\$0.00	\$11.43	\$0.00	\$0.00	\$0.00
TOTAL EARLY EDUCATION GENERAL ADMINISTRATION		\$54,462.08	\$54,684.53	\$55,461.45	\$58,233.11	\$2,771.66
EARLY EDUCATION OUTREACH TEACHER						
928	EARLY ED OUTREACH TEACHER	\$31,369.80	\$33,963.28	\$35,373.80	\$35,373.80	\$0.00
929	HEALTH INSURANCE	\$12,558.26	\$12,263.05	\$12,814.60	\$13,660.37	\$845.77
930	DISABILITY INSURANCE	\$106.01	\$126.99	\$132.30	\$122.75	(\$9.55)
931	FICA	\$2,399.79	\$2,396.47	\$2,706.10	\$2,706.10	\$0.00
932	GROUP LIFE INSURANCE	\$13.52	\$13.55	\$13.52	\$11.51	(\$2.01)
933	WORKERS COMPENSATION	\$237.59	\$358.31	\$389.11	\$272.38	(\$116.73)
934	COURSE REIMBURSEMENT	\$0.00	\$215.00	\$0.00	\$0.00	\$0.00
935	DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$245.00	\$245.00
936	TRAVEL	\$800.00	\$1,093.12	\$1,300.00	\$1,300.00	\$0.00
TOTAL EARLY EDUCATION OUTREACH TEACHER		\$47,484.97	\$50,429.77	\$52,729.43	\$53,691.91	\$962.48
EARLY EDUCATION DIRECT INSTRUCTION						
937	EARLY EDUCATION SALARIES	\$122,489.20	\$127,405.72	\$120,387.70	\$130,670.20	\$10,282.50
938	EARLY EDUCATION AIDE SALARIES	\$40,233.32	\$40,584.73	\$34,943.04	\$45,874.83	\$10,931.79
939	EARLY EDUCATION SUBSTITUTE SALARIES	\$3,500.00	\$3,220.00	\$3,500.00	\$3,500.00	\$0.00
940	EARLY EDUCATION HEALTH INSURANCE	\$55,840.69	\$45,370.71	\$54,115.91	\$57,461.50	\$3,345.59
941	EARLY EDUCATION DISABILITY INSURANCE	\$529.63	\$566.02	\$580.94	\$612.17	\$31.23
942	EARLY EDUCATION FICA	\$12,448.28	\$12,172.72	\$11,882.81	\$13,773.45	\$1,890.64
943	EARLY EDUCATION GROUP LIFE INSURANCE	\$83.08	\$77.54	\$92.74	\$79.83	(\$12.91)
944	EARLY EDUCATION MUNICIPAL RETIREMENT	\$1,759.42	\$1,102.81	\$1,125.66	\$1,824.09	\$698.43
945	EARLY EDUCATION WORKERS COMPENSATION	\$1,232.43	\$1,806.27	\$1,708.64	\$1,386.35	(\$322.29)
946	EARLY EDUCATION COURSE REIMBURSEMENT	\$1,050.00	\$865.00	\$1,050.00	\$1,050.00	\$0.00
947	EARLY EDUCATION DENTAL INSURANCE	\$1,300.00	\$957.90	\$1,175.00	\$1,363.00	\$188.00
948	EARLY EDUCATION PURCHASED EDUCATIONAL SVCS	\$400.00	\$348.00	\$450.00	\$450.00	\$0.00
949	EARLY EDUCATION PURCHASED PROFESSIONAL SVCS	\$0.00	\$398.90	\$0.00	\$0.00	\$0.00
950	EARLY EDUCATION REPAIRS/MAINTENANCE	\$0.00	\$1,343.00	\$0.00	\$0.00	\$0.00
951	EARLY EDUCATION STARS REPAIRS/MAINTENANCE	\$0.00	\$2,199.00	\$0.00	\$0.00	\$0.00
952	EARLY EDUCATION LEASING/RENTALS	\$0.00	\$266.53	\$0.00	\$0.00	\$0.00
953	EARLY EDUCATION COMMUNICATIONS	\$1,000.00	\$1,655.10	\$1,000.00	\$1,000.00	\$0.00
954	EARLY EDUCATION PARTNERSHIP	\$20,000.00	\$5,299.96	\$0.00	\$0.00	\$0.00
955	EARLY EDUCATION TRAVEL	\$1,000.00	\$548.80	\$1,000.00	\$1,000.00	\$0.00
956	EARLY EDUCATION SUPPLIES	\$2,000.00	\$1,509.28	\$3,700.00	\$3,700.00	\$0.00
957	EARLY EDUCATION STARS INCENTIVE-SUPPLIES	\$0.00	\$472.99	\$0.00	\$0.00	\$0.00
958	EARLY EDUCATION INSTRUCTIONAL MATERIALS	\$1,250.00	\$985.51	\$1,250.00	\$1,250.00	\$0.00
959	EARLY EDUCATION CLASS REFRESHMENTS	\$5,500.00	\$5,312.94	\$5,500.00	\$5,500.00	\$0.00
960	EARLY EDUCATION BOOKS	\$300.00	\$238.67	\$300.00	\$300.00	\$0.00
961	EARLY EDUCATION EQUIPMENT	\$1,700.00	\$0.00	\$0.00	\$0.00	\$0.00
962	EARLY EDUCATION DUES/MEMBERSHIPS	\$1,500.00	\$876.00	\$1,500.00	\$1,500.00	\$0.00
963	EARLY EDUCATION STAFF DEVELOPMENT	\$0.00	\$11.43	\$0.00	\$0.00	\$0.00
TOTAL EARLY EDUCATION DIRECT INSTRUCTION		\$275,116.05	\$255,595.53	\$245,262.44	\$272,295.42	\$27,032.98
EARLY EDUCATION ADMINISTRATION						
964	EARLY EDUCATION SUPERVISOR SALARY	\$8,750.00	\$9,000.00	\$42,253.00	\$9,180.00	(\$33,073.00)
965	EARLY EDUCATION SECRETARY SALARY	\$0.00	\$0.00	\$0.00	\$8,427.41	\$8,427.41

WINDHAM NORTHEAST SUPERVISORY UNION

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		2 Years Prior Budget	2 Years Prior Actual	1 Year Prior Revised	Budget Total	Budget Difference
		7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	7/1/2015 - 6/30/2016	7/1/2016 - 6/30/2017	
966	EARLY EDUCATION SUPERVISOR HEALTH INSURANCE	\$0.00	\$2,105.74	\$9,153.29	\$3,588.93	(\$5,564.36)
967	EARLY EDUCATION SUPERVISOR DISABILITY INSURANCE	\$0.00	\$29.63	\$158.03	\$29.24	(\$128.79)
968	EARLY EDUCATION SUPERVISOR FICA	\$669.38	\$640.24	\$3,232.36	\$1,346.97	(\$1,885.39)
969	EARLY EDUCATION SUPERVISOR LIFE INSURANCE	\$0.00	\$2.29	\$9.66	\$7.30	(\$2.36)
970	EARLY ED SUPERVISOR WORKERS COMPENSATION	\$66.27	\$94.95	\$464.78	\$135.57	(\$329.21)
971	EARLY EDUCATION SUPERVISOR DENTAL INSURANCE	\$0.00	\$42.10	\$175.00	\$0.00	(\$175.00)
TOTAL EARLY EDUCATION ADMINISTRATION		\$9,485.65	\$11,914.95	\$55,446.12	\$22,715.42	(\$32,730.70)
EARLY EDUCATION OPERATION & MAINTENANCE OF PLANT						
972	EARLY EDUCATION CUSTODIAN	\$2,000.00	\$1,042.50	\$2,000.00	\$2,000.00	\$0.00
973	EARLY EDUCATION CUSTODIAL FICA	\$153.00	\$79.73	\$153.00	\$153.00	\$0.00
974	EARLY EDUCATION CUSTODIAL WORKERS COMP	\$123.00	\$11.00	\$22.00	\$123.40	\$101.40
975	EARLY EDUCATION REPAIRS/MAINTENANCE	\$500.00	\$738.35	\$500.00	\$500.00	\$0.00
976	EARLY EDUCATION LEASE-CHERRY HILL	\$13,684.00	\$13,683.96	\$13,684.00	\$13,684.00	\$0.00
977	EARLY EDUCATION COMMUNICATIONS	\$1,200.00	\$1,114.90	\$1,200.00	\$1,200.00	\$0.00
978	EARLY EDUCATION CLEANING SUPPLIES	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
979	EARLY EDUCATION BLDG SUPPLIES FOR REPAIRS	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
980	EARLY EDUCATION ELECTRICITY	\$2,200.00	\$2,442.42	\$2,200.00	\$2,200.00	\$0.00
981	EARLY EDUCATION HEAT	\$2,500.00	\$4,034.64	\$2,500.00	\$2,500.00	\$0.00
982	EARLY EDUCATION PLAYGROUND SUPPLIES	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
983	EARLY EDUCATION FOODSERVICE EQUIPMENT	\$0.00	\$699.98	\$0.00	\$0.00	\$0.00
TOTAL EARLY EDUCATION OP & MAINTENANCE OF PLANT		\$22,960.00	\$23,847.48	\$22,859.00	\$27,960.40	\$5,101.40
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EARLY EDUCATION TRANSPORTATION						
984	EARLY ED STUDENT TRANSPORTATION SALARY	\$0.00	\$1,378.96	\$130.00	\$130.00	\$0.00
985	EARLY ED STUDENT TRANSPORTATION FICA	\$0.00	\$92.27	\$9.95	\$9.95	\$0.00
986	EARLY ED STUDENT TRANSP WORKERS COMP	\$0.00	\$14.55	\$1.43	\$11.18	\$9.75
TOTAL EARLY EDUCATION TRANSPORTATION		\$0.00	\$1,485.78	\$141.38	\$151.13	\$9.75
EARLY EDUCATION ADVERTISING						
987	EARLY EDUCATION ADVERTISEMENTS	\$100.00	\$0.00	\$500.00	\$500.00	\$0.00
		\$100.00	\$0.00	\$500.00	\$500.00	\$0.00
TOTAL MEDICAID		\$409,608.75	\$397,958.04	\$432,399.82	\$435,547.39	\$3,147.57
GRAND TOTAL		\$10,486,778.42	\$10,245,273.96	\$10,331,405.12	\$11,780,710.58	\$1,449,305.46

TOWN GOVERNMENT

Civil Defense	463-3964
Development Office	463-3456
Health Officer	463-1229
Highway Department	463-3059
Listers' Office	463-1229
Manager	463-3964
Recreation	463-9732
Rockingham Volunteer Fire Department	463-4382
Service Officer	802-591-3396
Tax Information	463-3964
Town Clerk/Treasurer.....	463-4336
Zoning Administrator	463-1229

STATE GOVERNMENT

1-800-322-5616

State Representatives

Carolyn W. Partridge	cpartridge@leg.state.vt.us
Matthew Trieber	mtrieber@leg.state.vt.us

State Senators

Peter Galbraith	pgalbraith@leg.state.vt.us
Jeanette White	jwhite@leg.state.vt.us

FEDERAL GOVERNMENT

United States Senators

Patrick Leahy	1-202-224-4242
senator_leahy@leahy.senate.gov	
Bernard Sanders	1-202-224-5141
sanders.senate.gov/comments/	

United States House of Representatives

Peter Welch	1-202-225-4115
http://welch.house.gov/	

OTHER

Chamber of Commerce	463-4280
Parks Place Community Resource Center	463-9927
Rockingham Free Public Library	463-4270
Rockingham/Westminster Recycling Center	463-9219
Schools:	
Central Elementary	463-4346
Middle	463-4366
Saxtons River Elementary	869-2637
Union High School	463-3944
Superintendent's Office	463-9958
Senior Center	463-3907
SEVCA	722-4575

EMERGENCY AND NON-EMERGENCY TELEPHONE NUMBERS

Ambulance (Golden Cross)

Business 463-3726
Emergency **9-1-1**

Fire – Bellows Falls

Non-emergency..... 463-4343
Emergency**9-1-1**

Fire – Rockingham

Non-emergency 1-603-352-1291
Emergency **9-1-1**

Fuel Assistance

During working hours 1-802-885-5771
After hours or on week-ends 1-800-622-4476

Health Center at Bellows Falls463-3903

Highway Department (problems Monday-Friday, 7:00 am – 3:30 pm)

Within Bellows Falls Village463-3059
Outside Bellows Falls Village463-5106
After hours emergencies 9-1-1

Poison Control Information:

Dartmouth Hitchcock Medical Center1-603-646-5000
Vermont Poison Center, Burlington, VT1-802-658-3456

Police – Bellows Falls

Non-Emergency463-1234
Emergency**9-1-1**

Police – State875-2112

Windham County Sheriff1-802-365-4942