

Milton Town School District

Informational Meeting Packet

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A School Budget to Meet the Challenges of Education Funding and Covid-19

The MTSD has 1,556 curious and passionate learners and 322 dedicated faculty and staff. In partnership with the Milton community, we are committed to educational programming that supports the growth and success of the whole child.

Our Changing World

The global Covid-19 pandemic has created conditions at school that we would have never imagined - until now. Although we have mastered new routines like health screenings, masks, social distancing and the Zoom classroom, the impact on student learning and their social emotional and mental health is only beginning to unfold. We are in the early stages of planning for what the VT Agency of Education has coined, the 'Recovery Phase.' The plan will not only include the collection of important student data and the delivery of services, it will also include, the development of new systems, funding and resource allocations, accounting and reporting, administrative duties, and infrastructures so that we can adequately respond to the needs of students.

Despite not knowing how the 2021-22 school year will unfold, we do know that we need to continue to structure and resource our educational programming so that we can address equity and close the achievement gap, address the challenges related to social-emotional development and personal health, and get results for all children. We need to provide a diversity of programming to ensure all students are prepared for success in college, career, and as citizens of a democratic society. Likewise, we will need to continue to provide safe and healthy facilities and learning environments that meet the needs of our changing world in the aftermath of Covid-19.

The FY22 Budget Development

On November 19th, Principals and District Leaders presented the MTSD Budget Priorities to the MTSD Board of Trustees: View [MTSD Budget Priorities](#) presentation slides or the Video. It included both services and staffing to meet our changing needs. In December, [VT Tax Commissioner's letter](#) brought us bad news followed by notification that Milton's CLA dropped 3.8% to 91.57%. Combined, the State-set Yield and Milton's CLA decrease would result in a loss equivalent to \$1.5 million to the State.

Education Funding and the FY22 Budget realities soon set in, and it became evident that a level service budget combined with the Yield and CLA decrease would result in a 11.0% total property tax increase; a scenario that our Board felt our community could not support.

To that end, the MTSD Board of Trustees asked the Leadership Team to draft a budget that would come as close as possible to a 0% expenditure increase. Despite increases in the areas that comprise a significant portion of the budget beyond our control - salaries, healthcare, and transportation, and the addition of two required positions (English Language Learner teacher and a Behavior Interventionist), the MTSD has done its due diligence in controlling costs.

1. As a result of the transition to the new State required Chart of Accounts for school districts this year, our Business Manager was able to more accurately forecast budget amounts in areas associated with both payroll and non-payroll costs. Particular savings were found in the following areas: HRA and HSA expenses; Life & LTD Insurance; Tuition Reimbursements; Property Insurance and Non-capital equipment.
2. Principals and District Office Leaders also combed through their budgets and identified both reductions and deferments in areas of classroom supplies, the purchase of textbooks, musical instruments, middle level athletics, technology equipment and other miscellaneous costs.

Due to their hard work, we were able to keep our expense budget increase to **just 0.26% or \$81,933 dollars over FY21**. When coupled with our expected revenue, the **increase in our Education Spending per Equalized Pupil is just 0.5%**. Given the 10% increase in our State-mandated health insurance and increases in transportation and tuition costs, the addition of two required positions, and based on the Tax Commissioner estimates this is quite the feat.

Although our reductions may raise concerns about either overspending in areas that were budgeted at a very conservative level, or at the risk of not providing the resources necessary for our students, especially in the aftermath of Covid-19, this process allows us the opportunity to practice budgeting based on actual need versus anticipated need. It also necessitates fiscally responsible budget management. Even with the best intentions though, we are still amid unpredictable times - both financially and as it relates to students' loss of learning throughout the period of remote and hybrid learning.

With an unassigned fund balance of \$2,720,456, the MTSD Board is proposing two articles that will help us respond to an uncertain future.

1. To transfer up to \$1,000,000 to replenish the Capital Repair and Replacement Reserve Fund, allowing us to respond to both routine and emergency facilities needs.
2. To establish an Education Reserve Fund and to transfer up to \$1,720,456 to be used for future anticipated and unanticipated expenditures related to student needs as a result of Covid-19.

These funds have no impact on the tax rate.

Why Do We Have Such a Large Unassigned Fund Balance

There are two factors that contributed to our Unassigned Fund Balance:

1. Due to Covid-19, school closure and remote learning from mid-March through the end of the school year, the School District experienced significant decreases in operational costs coming in 6% or \$1,862,696 under budget.
2. In FY19, the State made an error in our special education reimbursement allocation. Due to the accounting principles that MTSD must follow, only a portion of the FY19 special education reimbursements could be recognized as revenue in that year. The remaining reimbursement of \$2,130,858 had to be carried over to FY20. This caused our FY20 revenues to be 4.0% higher than the budgeted amount.

The Impact of Education Funding

The Education Fund is a pot of money in Montpelier. It is made up of revenue transfers from Vermont's general fund and the collection of residential and non-residential property taxes. The State then uses a very complicated formula to determine the amount each town contributes to the Education Fund and the amount each school receives. It is not a dollar to dollar equivalency, but is dependent upon each district's Equalized Pupil Number.

The number of equalized pupils in a district is not equal to the actual number of students attending school. In Milton, we have 1,556 students who attend school; however, our number of equalized pupils is 1,572. Vermont uses a weighting formula to determine the number of Equalized Pupils in each district. It is based on the principle that it costs more to educate students in certain categories (i.e. secondary students, English Language Learners or students in lower income households). Due to Covid-19, the State used information from both this year and last year in calculating the equalized pupil count.

Towns like Milton, with lower equalized per pupil spending, receive less money from the Education Fund than districts with a higher equalized per pupil spending, even though we pay into the fund the same amount per equalized pupil.

As you may know, the Property Yield and Common Level of Appraisal (CLA) are determined by the State, and the District has no control over them or their impact on the tax rate. The increase in the estimated property yield offset the decrease in the CLA, and the net effect of those factors is a 0.5% increase in the tax rate. I am pleased to say that the Milton Town School District budget's decisions contributed to decreasing the overall tax rate increase.

Factor	Effect on Tax Rate
Increase in Property Yield (estimated on January 29, 2021)	-3.4%
Drop in Milton CLA	3.9%
Decrease in Equalized Pupils	1.6%
School Budget (Change in Education Spending)	-1.1%
Total Estimated Tax Rate Increase	1.0%

**** The House Ways and Means have updated the Yield and this chart reflects the most current information. These amounts are different from what is in the Milton Town Report, because the change took effect after we submitted the report to the printers**

Proposed FY22 General Fund Budget			
Information	FY21	FY22	% Change
General Fund Expenditures	\$31,682,206	\$31,764,139	0.26%
Total Local, State and Federal Revenues	\$6,042,943	\$6,395,292	5.8%
Education Spending (Expenditures minus Revenues)	\$25,639,263	\$25,368,847	-1.1%
Equalized Pupils*	1,597.07	1,572.38	-1.5%
Education Spending per Equalized Pupil	\$16,053.94	\$16,134.04	0.5%
Eq Homestead Tax Rate	\$1.5330	\$1.5476	1.0%

DETAILED REVENUE BUDGET

Account Code	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	Budget Chg \$	Budget Chg %
1001-101-11-11-45000-1990	Misc. Other Local Rev		440		-	-	n/a
1001-103-31-11-45000-1302	Tuition- Public VT LEA	75,000	52,700	75,000	181,500	106,500	142.00%
1001-103-31-11-45000-1980	Refund of PY Exp.		43		-	-	n/a
1001-103-31-11-45000-1996	Drivers Ed Car Reim			3,000	3,000	-	0.00%
1001-103-31-11-47000-3115	Reim-Unenrl Res Voc		2,908		-	-	n/a
1001-103-31-11-47000-3282	Drivers Ed Reimb		11,226	7,500	7,500	-	0.00%
1001-103-31-11-47000-3308	Tech Ed-Transportation	90,000	34,040	40,473	45,473	5,000	12.35%
1001-103-31-11-47000-3370	HS Completion	-	31,769	-	-	-	n/a
1001-103-31-91-45000-1993	Gate Receipts	10,000	14,925	13,500	13,500	-	0.00%
1001-201-51-11-45000-1200	Local Gov Rev. NOT LEA	3,685	1,875	1,400	1,500	100	7.14%
1001-201-51-11-45000-1510	Interest	36,000	17,392	36,000	36,000	-	0.00%
1001-201-51-11-45000-1520	Dividends	3,000	4,407	4,000	4,000	-	0.00%
1001-201-51-11-45000-1532	Unrealized Gain/(Loss)		(34,555)		-	-	n/a
1001-201-51-11-45000-1922	Donations/Contributions		4,500			-	n/a
1001-201-51-11-45000-1950	Serv to Local Gov Unit		2,000	2,000	2,000	-	0.00%
1001-201-51-11-45000-1980	Refund of PY Exp.		38		-	-	n/a
1001-201-51-11-45000-1989	Surplus PY Revenue	1,000,000				-	n/a
1001-201-51-11-45000-1990	Misc. Other Local Rev	6,200	3,170		-	-	n/a
1001-201-51-11-45000-1991	Fingerprinting Fees		1,022	1,500	1,500	-	0.00%
1001-201-51-11-46000-5290	Other Transfers		1,054		-	-	n/a
1001-201-51-11-47000-3110	Ed Spending Grant	24,111,439	24,111,439	25,310,113	25,035,548	(274,565)	-1.08%
1001-201-51-11-47000-3114	Tech Ctr On-Behalf Pmt	292,680	292,680	329,150	333,299	4,149	1.26%
1001-201-51-11-47000-3150	State Aid Transport	291,653	274,636	282,538	474,177	191,639	67.83%
1001-201-51-21-43000-3201	SpEd Main Block Grant	596,171	596,171	615,493	619,870	4,377	0.71%
1001-201-51-21-43000-3202	SpEd Reimb - Intensive	3,613,309	5,634,347	4,510,219	4,447,279	(62,940)	-1.40%
1001-201-51-21-43000-3203	SpEd Reimburse-Extra	628,026	69,599	271,976	356,131	84,155	30.94%
1001-201-51-21-45000-1980	Refund of PY Exp.		16,994		-	-	n/a
Total		31,124,619	31,334,435	31,682,206	31,764,139	81,933	0.26%

Milton Town School District

FY22 Budget Proposal

General Fund Operating Expenses by Object (Account Type)

	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY21 vs. FY22 - \$ Change	FY21 vs. FY22 - % Change
PAYROLL COSTS						
Salaries & Wages	\$ 15,657,555	\$ 15,457,387	\$ 15,689,955	\$ 16,345,949	\$ 655,994	4.18%
Substitute Wages	264,939	159,377	274,850	283,096	8,246	3.00%
Supplemental Earnings	826,722	640,801	789,485	828,298	38,813	4.92%
Health Insurance Buyout	118,276	121,223	133,000	136,000	3,000	2.26%
Health Insurance	2,296,964	2,098,943	2,496,266	2,692,483	196,217	7.86%
HRA & HSA Expense	570,339	382,331	614,923	507,082	(107,841)	-17.54%
FICA	1,291,482	1,179,954	1,282,755	1,345,891	63,136	4.92%
Life & LTD Insurance	169,390	26,946	169,874	32,757	(137,117)	-80.72%
Retirement	193,041	163,082	207,979	189,147	(18,832)	-9.05%
VSTRS Healthcare Assessment	92,800	96,759	116,000	105,860	(10,140)	-8.74%
Workers Compensation	173,928	186,255	202,923	205,611	2,688	1.32%
Unemployment Compensation	30,110	30,110	29,817	45,226	15,409	51.68%
Dental Insurance	189,980	103,034	188,936	129,735	(59,201)	-31.33%
Flex/HRA Admin Fees	31,463	15,110	31,986	32,346	360	1.13%
Tuition Reimbursement	273,626	179,247	273,626	206,250	(67,376)	-24.62%
Total Payroll Costs	22,180,615	20,840,561	22,502,375	23,085,731	583,356	2.59%
NON-PAYROLL COSTS						
Education & Training Services	201,187	163,967	214,698	204,587	(10,111)	-4.71%
Other Professional & Technical Services	524,708	522,242	400,295	394,553	(5,742)	-1.43%
Repairs & Maintenance	603,052	412,506	623,259	595,249	(28,010)	-4.49%
Rentals	53,704	35,941	42,457	45,290	2,833	6.67%
Construction Svc (Capital Outlay)	-	288,746	-	-	-	n/a
Other Purchased Property Services	93,227	90,880	122,250	122,250	-	0.00%
Transportation	1,727,173	1,538,266	1,667,506	1,766,323	98,817	5.93%
Property & Casualty Insurance	135,377	129,937	154,632	110,000	(44,632)	-28.86%
Communications	30,790	12,506	34,368	32,982	(1,386)	-4.03%
Printing & Advertising	15,515	9,677	15,670	13,486	(2,184)	-13.94%
Tuition	1,840,180	1,843,649	1,994,887	1,627,322	(367,565)	-18.43%
Tech. Center Payments	628,400	574,539	646,688	637,526	(9,162)	-1.42%
Interagency Purchased Services	564,212	709,328	711,461	815,410	103,949	14.61%
Mileage & Travel	50,760	25,620	33,403	30,716	(2,687)	-8.04%
General Supplies	565,822	377,705	483,895	443,899	(39,996)	-8.27%
Energy Costs	415,828	349,851	410,100	380,100	(30,000)	-7.32%
Books & Periodicals	162,656	129,740	177,650	163,551	(14,099)	-7.94%
Non-Capital Equipment & Furniture	144,371	113,577	145,239	115,940	(29,299)	-20.17%
Software & Licenses	248,615	190,133	230,182	253,107	22,925	9.96%
Tech Supplies & Non-Capital Equip.	241,226	161,370	217,467	251,385	33,918	15.60%
Capital Equipment & Vehicles	63,610	109,787	35,000	-	(35,000)	-100.00%
Dues & Fees	110,396	91,628	137,600	138,324	724	0.53%
Debt - Redemption of Principal	316,053	316,053	378,312	376,409	(1,903)	-0.50%
Debt - Interest	207,142	175,562	253,438	160,001	(93,437)	-36.87%
Transfer to Food Service Fund	-	48,151	49,374	-	(49,374)	-100.00%
Total Non-Payroll Costs	8,944,004	8,421,362	9,179,831	8,678,408	(501,423)	-5.46%
TOTAL GENERAL FUND EXPENSES	\$ 31,124,619	\$ 29,261,923	\$ 31,682,206	\$ 31,764,139	\$ 81,933	0.26%

Milton Town School District

FY22 Budget Proposal

General Fund Operating Expenses by Function

Function	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget	FY21 vs. FY22 - \$ Change	FY21 vs. FY22 - % Change
Direct Instruction	\$ 10,277,707	\$ 9,663,339	\$ 9,787,794	\$ 10,109,329	\$ 321,535	3.29%
Section 504 Services	150,832	215,402	383,429	162,858	(220,571)	-57.53%
Special Education Instruction	6,958,902	6,772,698	6,742,829	6,816,689	73,860	1.10%
Vocational Education	628,400	574,539	646,688	637,526	(9,162)	-1.42%
Extracurricular	623,331	499,158	601,306	612,899	11,593	1.93%
Guidance & Social Services	1,360,356	1,251,532	1,368,884	1,422,845	53,961	3.94%
Health Services	285,374	290,211	297,845	298,811	966	0.32%
Psychological Services	146,294	127,946	152,661	160,566	7,905	5.18%
Speech & Audiology	841,033	684,607	753,944	779,134	25,190	3.34%
Occupational Therapy	78,616	90,852	103,850	104,800	950	0.91%
Physical Therapy	39,602	34,896	41,159	41,159	-	0.00%
Other Support Services - Students	318,416	317,851	1,141,337	1,123,555	(17,782)	-1.56%
Improvement of Instruction	297,536	306,216	550,007	562,281	12,274	2.23%
Library/Media Services	373,040	295,417	308,410	354,050	45,640	14.80%
Instruction-Related Technology	347,548	241,223	360,507	379,286	18,779	5.21%
Academic Student Assessment	103,843	101,731	122,654	123,773	1,119	0.91%
Other Support Services - Staff	163,560	174,424	-	-	-	n/a
Board of School Trustees	122,332	93,903	137,450	137,466	16	0.01%
Exec. Administration (Superintendent)	280,360	269,458	297,971	284,315	(13,656)	-4.58%
Principal's Office	1,126,979	1,061,070	1,357,458	1,337,030	(20,428)	-1.50%
Other School Administration	275,263	256,468	277,186	279,033	1,847	0.67%
Fiscal Services	501,193	494,620	434,884	374,472	(60,412)	-13.89%
Personnel Services	285,821	201,446	377,127	314,368	(62,759)	-16.64%
Administrative Technology Services	530,042	521,711	491,993	535,429	43,436	8.83%
Other Central Services	20,800	10,436	12,183	12,183	-	0.00%
Operation of Buildings	1,493,712	1,298,259	1,484,283	1,411,931	(72,352)	-4.87%
Security	95,000	81,948	89,500	91,021	1,521	1.70%
Operation & Maintenance of Plant	1,186,280	1,027,731	1,080,231	1,032,397	(47,834)	-4.43%
Transportation - To/From school	1,595,294	1,443,090	1,540,478	1,631,743	91,265	5.92%
Transportation - Field Trips & Extracurr.	129,379	86,184	107,034	101,780	(5,254)	-4.91%
Support Services - Homeless Students	55,000	15,331	55,000	55,000	-	0.00%
Capital Outlay	-	306,615	-	-	-	n/a
Debt Service	432,774	403,460	526,750	476,410	(50,340)	-9.56%
Transfer to Food Service	-	48,151	49,374	-	(49,374)	-100.00%
TOTAL GENERAL FUND EXPENSES	\$ 31,124,619	\$ 29,261,923	\$ 31,682,206	\$ 31,764,139	\$ 81,933	0.26%

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-101-01 MES - Early Ed	1,770,707	1,370,148	1,863,912	1,808,077
1001-101-01-11 Early Ed - PreK	637,159	274,826	613,554	458,925
1001-101-01-11-01101 PreK Instruction	623,037	274,826	599,432	456,925
1001-101-01-11-01101-5111 Teachers Salaries	101,232	50,785	124,841	127,327
1001-101-01-11-01101-5121 Paraeducator Wages	78,988	57,627	56,926	53,015
1001-101-01-11-01101-5131 Substitutes Wages		47	-	-
1001-101-01-11-01101-5196 Health Ins Buyout	1,500	2,750	3,000	3,000
1001-101-01-11-01101-5211 Health Insurance	53,505	8,272	33,535	36,657
1001-101-01-11-01101-5219 HRA	12,495	32	7,650	6,375
1001-101-01-11-01101-5220 FICA	13,901	7,881	14,134	14,026
1001-101-01-11-01101-5232 VSTRS--OPEB	2,900	1,308	1,450	1,340
1001-101-01-11-01101-5234 VMERS	4,024	2,553	3,297	2,663
1001-101-01-11-01101-5261 Unemployment Comp	660	660	500	750
1001-101-01-11-01101-5271 Workers Comp	519	519	2,575	2,600
1001-101-01-11-01101-5281 Dental Insurance	4,248	2,351	3,200	2,200
1001-101-01-11-01101-5292 Life Insurance	2,591	83	2,030	322
1001-101-01-11-01101-5296 Flex/HRA Admin Fees	720	218	540	540
1001-101-01-11-01101-5331 EE Training - CPR	1,130	575	1,130	1,130
1001-101-01-11-01101-5332 Conferences	700	40	700	700
1001-101-01-11-01101-5341 Nutritional Svc	5,000	-	5,000	-
1001-101-01-11-01101-5534 Telephone	1,500	-	1,500	-
1001-101-01-11-01101-5551 Printing	3,870	-	3,870	1,500
1001-101-01-11-01101-5562 Provider Subsidy	320,754	138,555	320,754	194,480
1001-101-01-11-01101-5581 Mileage & Travel	1,500	-	1,500	500
1001-101-01-11-01101-5611 General Supplies	6,300	305	9,800	6,300
1001-101-01-11-01101-5641 Books and Periodicals	1,500	267	1,500	1,500
1001-101-01-11-01101-5651 Supplies-Tech Related	3,500	-	-	-
1001-101-01-11-0271 PreK Transportation	14,122	-	14,122	2,000
1001-101-01-11-02715-5519 Field Trip Transportatio	14,122	-	14,122	2,000
1001-101-01-24 Early Ed - ECSE/EEE	1,133,548	1,095,322	1,250,358	1,349,152
1001-101-01-24-01201 EEE Instruction	812,432	765,314	925,503	1,020,614
1001-101-01-24-01201-5111 Teachers Salaries	377,198	373,617	432,054	481,336
1001-101-01-24-01201-5121 Paraeducator Wages	187,548	186,987	207,682	241,457
1001-101-01-24-01201-5131 Substitutes Wages	10,000	2,203	8,500	8,755
1001-101-01-24-01201-5192 Stipends	23,282	-	10,000	10,000
1001-101-01-24-01201-5196 Health Ins Buyout	5,500	5,500	7,000	8,500
1001-101-01-24-01201-5211 Health Insurance	93,947	93,906	121,268	138,051
1001-101-01-24-01201-5219 HRA	21,420	23,258	28,030	23,925
1001-101-01-24-01201-5220 FICA	46,170	41,309	50,890	57,379
1001-101-01-24-01201-5232 VSTRS--OPEB	2,900	2,616	4,350	2,680
1001-101-01-24-01201-5234 VMERS	9,352	7,272	10,523	10,765
1001-101-01-24-01201-5261 Unemployment Comp	1,400	1,400	1,600	2,550
1001-101-01-24-01201-5271 Workers Comp	2,805	2,805	7,726	8,320
1001-101-01-24-01201-5281 Dental Insurance	7,080	5,105	10,400	6,820
1001-101-01-24-01201-5292 Life Insurance	6,490	686	6,090	1,058
1001-101-01-24-01201-5296 Flex/HRA Admin Fees	1,462	564	1,512	1,620
1001-101-01-24-01201-5321 Prof Educational Svc	10,500	6,963	6,830	6,830

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-101-01-24-01201-5331 EE Training - CPR			400	400
1001-101-01-24-01201-5332 Conferences	2,000	-	1,000	1,000
1001-101-01-24-01201-5534 Telephone	260	260	480	-
1001-101-01-24-01201-5581 Mileage & Travel	618	248	618	618
1001-101-01-24-01201-5611 General Supplies	2,500	6,580	3,000	3,000
1001-101-01-24-01201-5615 Equipment < \$5K	-	690	2,000	2,000
1001-101-01-24-01201-5652 Software & Licenses	-	3,345	3,550	3,550
1001-101-01-24-02140 EEE Psychological Svc	-	6,000	7,300	7,300
1001-101-01-24-02140-5341 Other Prof Svc	-	6,000	7,000	7,000
1001-101-01-24-02140-5611 General Supplies			300	300
1001-101-01-24-02151 EEE SLP Services	189,941	201,359	162,573	166,128
1001-101-01-24-02151-5111 Teachers Salaries	128,400	150,687	116,939	122,492
1001-101-01-24-02151-5192 Stipends	7,500	979	2,000	2,000
1001-101-01-24-02151-5196 Health Ins Buyout	-	1,000	1,000	1,000
1001-101-01-24-02151-5211 Health Insurance	22,123	29,741	19,322	21,176
1001-101-01-24-02151-5219 HRA	5,985	1,891	3,780	3,150
1001-101-01-24-02151-5220 FICA	10,396	10,703	9,176	9,600
1001-101-01-24-02151-5232 VSTRS--OPEB	1,450	2,616	1,450	1,340
1001-101-01-24-02151-5261 Unemployment Comp	300	300	200	300
1001-101-01-24-02151-5271 Workers Comp	1,416	1,416	1,030	1,040
1001-101-01-24-02151-5281 Dental Insurance	1,770	440	-	880
1001-101-01-24-02151-5292 Life Insurance	1,418	252	1,160	184
1001-101-01-24-02151-5296 Flex/HRA Admin Fees	313	252	216	216
1001-101-01-24-02151-5332 Conferences	2,000	-	-	
1001-101-01-24-02151-5581 Mileage & Travel	220	-	550	
1001-101-01-24-02151-5611 General Supplies	2,000	1,083	5,500	2,500
1001-101-01-24-02151-5615 Equipment < \$5K	4,650			
1001-101-01-24-02151-5641 Books and Periodicals			250	250
1001-101-01-24-02160 EEE OT Services	5,000	7,318	8,000	8,000
1001-101-01-24-02160-5191 Other Salaries	1,645	-	-	
1001-101-01-24-02160-5220 FICA	355	-	-	-
1001-101-01-24-02160-5341 Other Prof Svc	3,000	7,318	8,000	8,000
1001-101-01-24-02170 EEE Phys Therapy Svc	5,720	4,275	5,329	5,329
1001-101-01-24-02170-5191 Other Salaries	4,958	3,971	4,950	4,950
1001-101-01-24-02170-5220 FICA	762	304	379	379
1001-101-01-24-02490 EEE Administration	57,455	60,837	59,613	55,639
1001-101-01-24-02490-5111 Faculty Salaries	45,408	45,750	45,750	46,665
1001-101-01-24-02490-5211 Health Insurance	5,806	5,804	6,551	3,823
1001-101-01-24-02490-5219 HRA	2,100	-	1,890	788
1001-101-01-24-02490-5220 FICA	3,474	3,399	3,500	3,570
1001-101-01-24-02490-5261 Unemployment Comp			50	75
1001-101-01-24-02490-5271 Workers Comp			258	260
1001-101-01-24-02490-5281 Dental Insurance	354	220	400	220
1001-101-01-24-02490-5292 Life Insurance	313	135	1,160	184
1001-101-01-24-02490-5296 Flex/HRA Admin Fees			54	54
1001-101-01-24-02570 Early Ed Personnel Svc	-	2,765	-	-

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-101-01-24-02570-5251 Tuition Reimb EE	-	2,765		
1001-101-01-24-0271 EEE Transportation	63,000	50,218	82,040	86,142
1001-101-01-24-02711-5519 EEE Busses - Mtn Transi	63,000	50,218	82,040	86,142
1001-101-11 MES - Grades K-4	9,451,907	8,793,781	8,797,445	8,605,353
1001-101-11-11 K-4 Regular Education	5,988,119	5,625,266	5,419,653	5,548,358
1001-101-11-11-011 K-4 Instruction	3,814,999	3,722,876	3,021,261	3,142,487
1001-101-11-11-01101-5111 Teachers Salaries	2,659,450	2,770,737	2,196,794	2,290,631
1001-101-11-11-01101-5131 Substitutes Wages	92,290	55,984	100,000	103,000
1001-101-11-11-01101-5192 Stipends	61,481	45,655	-	
1001-101-11-11-01101-5193 Extra Duties			13,661	13,661
1001-101-11-11-01101-5196 Health Ins Buyout	16,500	14,750	10,000	8,000
1001-101-11-11-01101-5211 Health Insurance	429,889	398,505	288,154	339,280
1001-101-11-11-01101-5218 HSA	-	-	-	2,100
1001-101-11-11-01101-5219 HRA	101,745	69,436	70,140	61,425
1001-101-11-11-01101-5220 FICA	236,181	218,772	177,513	184,770
1001-101-11-11-01101-5232 VSTRS--OPEB	18,850	24,852	17,400	16,080
1001-101-11-11-01101-5234 VMERS	13,005	11,173	-	-
1001-101-11-11-01101-5261 Unemployment Comp	5,000	5,000	3,300	5,100
1001-101-11-11-01101-5271 Workers Comp	22,997	22,997	16,995	17,680
1001-101-11-11-01101-5281 Dental Insurance	32,982	17,831	21,600	14,960
1001-101-11-11-01101-5292 Life Insurance	26,060	3,806	19,140	3,128
1001-101-11-11-01101-5296 Flex/HRA Admin Fees	5,219	2,941	3,564	3,672
1001-101-11-11-01101-5321 Prof Educational Svc	-	-	-	5,000
1001-101-11-11-01101-5431 Non-Technology R&M	1,000	-	2,000	
1001-101-11-11-01101-5611 General Supplies	55,000	31,312	32,000	32,000
1001-101-11-11-01101-5612 Copier Paper	6,000	4,923	8,000	-
1001-101-11-11-01101-5613 Furniture < \$5K			5,000	-
1001-101-11-11-01101-5614 Supplies - Words Their W			2,000	
1001-101-11-11-01101-5616 Supplies - Foundations			5,000	
1001-101-11-11-01101-5619 COVID Supplies	-	164	-	
1001-101-11-11-01101-5641 Books and Periodicals	22,000	14,583	22,000	40,000
1001-101-11-11-01101-5812 Dues & Fees - Students			2,000	2,000
1001-101-11-11-01103-5611 Visual Arts Supplies	5,000	4,274	-	-
1001-101-11-11-01104-5611 Phys Ed Supplies	4,100	3,765	-	-
1001-101-11-11-01105-5611 Math Supplies	-	1,415	2,500	
1001-101-11-11-01108-5611 Science Supplies			2,000	
1001-101-11-11-01113-5431 Music - Non-Tech R&M	250	-	500	
1001-101-11-11-01154 K-4 504 Instruction	69,981	99,939	92,875	116,522
1001-101-11-11-01154-5121 Paraeducator Wages	33,082	47,245	32,397	50,323
1001-101-11-11-01154-5131 Substitutes Wages	1,572	2,245	-	-
1001-101-11-11-01154-5193 504 Tutoring	1,477	2,109	3,500	3,500
1001-101-11-11-01154-5196 Health Ins Buyout	2,276	3,250	3,000	1,995
1001-101-11-11-01154-5220 FICA	2,883	4,117	2,975	4,270
1001-101-11-11-01154-5234 VMERS	1,418	2,025	1,948	2,486
1001-101-11-11-01154-5261 Unemployment Comp			200	300
1001-101-11-11-01154-5271 Workers Comp			1,030	692
1001-101-11-11-01154-5281 Dental Insurance	764	1,091	800	585

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-101-11-11-01154-5292 Life Insurance	64	91	580	92
1001-101-11-11-01154-5296 Flex/HRA Admin Fees			216	216
1001-101-11-11-01154-5341 Other Prof Svc	-	11,028	-	-
1001-101-11-11-01154-5592 Inclusion Services	26,445	26,738	46,229	52,063
1001-101-11-11-02120 K-4 Guidance	359,395	340,143	434,949	456,918
1001-101-11-11-02120-5111 Teachers Salaries	276,436	266,762	254,278	252,354
1001-101-11-11-02120-5171 Tech/Prof Staff Sal			70,657	75,123
1001-101-11-11-02120-5192 Stipends	1,061	-	3,881	3,881
1001-101-11-11-02120-5196 Health Ins Buyout	2,000	1,000	1,000	-
1001-101-11-11-02120-5211 Health Insurance	34,257	32,869	44,059	69,357
1001-101-11-11-02120-5219 HRA	7,140	6,738	11,340	14,175
1001-101-11-11-02120-5220 FICA	21,382	19,287	25,232	25,349
1001-101-11-11-02120-5232 VSTRS--OPEB	2,900	1,308	2,900	5,360
1001-101-11-11-02120-5234 VMERS	-	3,007	3,887	3,569
1001-101-11-11-02120-5261 Unemployment Comp	400	400	500	750
1001-101-11-11-02120-5271 Workers Comp	6,093	6,093	2,575	2,600
1001-101-11-11-02120-5281 Dental Insurance	2,124	1,201	3,200	2,200
1001-101-11-11-02120-5292 Life Insurance	2,226	301	2,900	460
1001-101-11-11-02120-5296 Flex/HRA Admin Fees	418	214	540	540
1001-101-11-11-02120-5321 Prof Educational Svc	1,000	-	1,000	
1001-101-11-11-02120-5611 General Supplies	800	625	5,000	1,200
1001-101-11-11-02120-5641 Books and Periodicals	900	339	2,000	
1001-101-11-11-02120-5811 Dues & Fees - Staff	258	-	-	-
1001-101-11-11-02131 K-4 Nurses	201,336	211,877	136,842	137,660
1001-101-11-11-02131-5111 Teachers Salaries	113,366	126,034	62,420	63,663
1001-101-11-11-02131-5131 Substitutes Wages	2,080	3,914	5,000	5,150
1001-101-11-11-02131-5171 Tech/Prof Staff Sal	34,610	40,725	34,618	30,029
1001-101-11-11-02131-5196 Health Ins Buyout	2,500	2,500	1,500	1,500
1001-101-11-11-02131-5211 Health Insurance	17,129	9,556	10,785	11,820
1001-101-11-11-02131-5219 HRA	3,570	2,885	3,780	3,150
1001-101-11-11-02131-5220 FICA	11,671	12,622	7,921	7,676
1001-101-11-11-02131-5232 VSTRS--OPEB	1,450	1,308	-	-
1001-101-11-11-02131-5234 VMERS	1,805	1,643	1,987	1,498
1001-101-11-11-02131-5261 Unemployment Comp	300	300	200	300
1001-101-11-11-02131-5271 Workers Comp	1,746	1,746	1,030	1,040
1001-101-11-11-02131-5281 Dental Insurance	1,416	440	800	880
1001-101-11-11-02131-5292 Life Insurance	1,480	210	870	138
1001-101-11-11-02131-5296 Flex/HRA Admin Fees	313	104	216	216
1001-101-11-11-02131-5341 Other Prof Svc	900	-	450	900
1001-101-11-11-02131-5581 Mileage & Travel	180	54	90	150
1001-101-11-11-02131-5611 General Supplies	4,840	4,372	3,500	7,000
1001-101-11-11-02131-5615 Equipment < \$5K	1,200	927	525	1,050
1001-101-11-11-02131-5641 Books and Periodicals	400	1,060	200	400
1001-101-11-11-02131-5651 Supplies-Tech Related			200	400
1001-101-11-11-02131-5652 Software & Licenses	-	1,353	750	400
1001-101-11-11-02131-5811 Dues & Fees - Staff	380	125	-	300
1001-101-11-11-02140 K-4 Psychological Svc			1,200	1,200

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-101-11-11-02140-5341 Other Prof Svc			1,200	1,200
1001-101-11-11-02151 K-4 SLP Services			600	600
1001-101-11-11-02151-5341 Other Prof Svc			600	600
1001-101-11-11-02160 K-4 OT Services			1,600	1,600
1001-101-11-11-02160-5341 Other Prof Svc			1,600	1,600
1001-101-11-11-02170 K-4 Phys Therapy Svc	-	-	1,599	1,599
1001-101-11-11-02170-5191 Other Salaries/Wages			1,485	1,485
1001-101-11-11-02170-5220 FICA			114	114
1001-101-11-11-02190 K-4 Student Support Svc	252,609	253,035	299,943	280,872
1001-101-11-11-02190-5111 Teachers Salaries			59,785	62,590
1001-101-11-11-02190-5121 Paraeducator Wages	252,609	253,035	32,155	62,777
1001-101-11-11-02190-5181 Non-Clerical Genrl Sal			110,988	78,323
1001-101-11-11-02190-5196 Health Ins Buyout			1,500	4,500
1001-101-11-11-02190-5211 Health Insurance			50,450	35,893
1001-101-11-11-02190-5219 HRA			12,690	6,450
1001-101-11-11-02190-5220 FICA			15,640	15,927
1001-101-11-11-02190-5234 VMERS			4,422	3,761
1001-101-11-11-02190-5261 Unemployment Comp			700	1,050
1001-101-11-11-02190-5271 Workers Comp			5,917	5,949
1001-101-11-11-02190-5281 Dental Insurance			3,200	2,574
1001-101-11-11-02190-5292 Life Insurance			1,740	322
1001-101-11-11-02190-5296 Flex/HRA Admin Fees			756	756
1001-101-11-11-02212 K-4 Instruct/Curric Devel	-	-	21,530	21,530
1001-101-11-11-02212-5192 CTL Stipends			20,000	20,000
1001-101-11-11-02212-5220 FICA			1,530	1,530
1001-101-11-11-02219 K-4 Instructnl Improvemnt	-	-	144,368	137,062
1001-101-11-11-02219-5171 Tech/Prof Staff Sal			82,500	85,460
1001-101-11-11-02219-5192 Mentor Stipends			25,000	25,000
1001-101-11-11-02219-5211 Health Insurance			19,322	11,820
1001-101-11-11-02219-5219 HRA			3,780	3,150
1001-101-11-11-02219-5220 FICA			8,225	8,450
1001-101-11-11-02219-5232 VSTRS--OPEB			1,450	1,340
1001-101-11-11-02219-5261 Unemployment Comp			100	150
1001-101-11-11-02219-5271 Workers Comp			515	520
1001-101-11-11-02219-5281 Dental Insurance			800	440
1001-101-11-11-02219-5292 Life Insurance			2,320	368
1001-101-11-11-02219-5294 LTD Insurance			248	256
1001-101-11-11-02219-5296 Flex/HRA Admin Fees			108	108
1001-101-11-11-02220 K-4 Library	227,290	160,805	80,411	85,820
1001-101-11-11-02220-5111 Teachers Salaries	128,111	107,752	59,259	62,053
1001-101-11-11-02220-5131 Substitutes Wages	-	53	250	258
1001-101-11-11-02220-5161 Clerical Salaries	22,316	19,144	-	-
1001-101-11-11-02220-5196 Health Ins Buyout	-	4,167	1,000	1,000
1001-101-11-11-02220-5211 Health Insurance	29,729	-	-	-
1001-101-11-11-02220-5219 HRA	7,455	199	-	-
1001-101-11-11-02220-5220 FICA	11,508	9,976	4,629	4,843
1001-101-11-11-02220-5232 VSTRS--OPEB	2,900	1,308	1,450	-

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-101-11-11-02220-5234 VMERS	1,116	877	-	-
1001-101-11-11-02220-5261 Unemployment Comp	300	300	100	150
1001-101-11-11-02220-5271 Workers Comp	2,240	2,240	515	520
1001-101-11-11-02220-5281 Dental Insurance	2,124	770	800	440
1001-101-11-11-02220-5292 Life Insurance	1,488	70	580	92
1001-101-11-11-02220-5296 Flex/HRA Admin Fees	313	14	108	108
1001-101-11-11-02220-5321 Prof Educational Svc			1,000	2,000
1001-101-11-11-02220-5332 Conferences		-	250	
1001-101-11-11-02220-5431 Non-Technology R&M	900	-	450	
1001-101-11-11-02220-5581 Mileage & Travel			75	300
1001-101-11-11-02220-5611 General Supplies	1,900	1,560	1,000	1,000
1001-101-11-11-02220-5641 Books and Periodicals	14,394	11,082	7,197	8,000
1001-101-11-11-02220-5651 Supplies-Tech Related			-	1,760
1001-101-11-11-02220-5652 Software & Licenses	200	981	1,600	3,000
1001-101-11-11-02220-5811 Dues & Fees - Staff	296	314	148	296
1001-101-11-11-02410 K-4 Principal's Office	512,575	446,685	595,415	551,929
1001-101-11-11-02410-5132 Long-Term Sub Wages	-	3,288	-	
1001-101-11-11-02410-5141 Administrator Salaries	334,916	338,789	333,250	336,427
1001-101-11-11-02410-5161 Clerical Salaries	12,153	11,243	93,226	91,434
1001-101-11-11-02410-5196 Health Ins Buyout	-	1,000	7,000	4,000
1001-101-11-11-02410-5211 Health Insurance	46,161	34,534	45,315	47,193
1001-101-11-11-02410-5219 HRA	14,070	7,916	11,650	8,738
1001-101-11-11-02410-5220 FICA	26,551	26,244	33,162	33,037
1001-101-11-11-02410-5232 VSTRS--OPEB	1,450	-	-	1,340
1001-101-11-11-02410-5234 VMERS	608	-	5,459	4,487
1001-101-11-11-02410-5261 Unemployment Comp	500	500	650	975
1001-101-11-11-02410-5271 Workers Comp	1,107	1,107	3,348	3,380
1001-101-11-11-02410-5281 Dental Insurance	2,478	1,100	2,800	2,420
1001-101-11-11-02410-5292 Life Insurance	23,059	1,564	8,990	1,426
1001-101-11-11-02410-5294 LTD Insurance			863	870
1001-101-11-11-02410-5296 Flex/HRA Admin Fees	522	246	702	702
1001-101-11-11-02410-5321 Prof Educational Svc	9,000	7,776	12,000	5,000
1001-101-11-11-02410-5331 EE Train & Devel Svc	5,000	715	10,000	-
1001-101-11-11-02410-5533 Postage			5,000	5,000
1001-101-11-11-02410-5581 Mileage & Travel	3,000	2,035	3,000	
1001-101-11-11-02410-5611 General Supplies	2,500	2,387	7,500	2,500
1001-101-11-11-02410-5615 Equipment < \$5K	4,000	2,200	4,000	-
1001-101-11-11-02410-5641 Books and Periodicals	1,000	330	2,000	
1001-101-11-11-02410-5652 Software & Licenses	21,500	460	500	-
1001-101-11-11-02410-5811 Dues & Fees - Staff	3,000	3,250	5,000	3,000
1001-101-11-11-02570 K-4 Personnel Services	135,188	110,774	103,402	77,800
1001-101-11-11-02570-5251 Tuition Reimb EE	126,188	105,797	95,902	70,300
1001-101-11-11-02570-5252 Mini-grants	9,000	4,977	7,500	7,500
1001-101-11-11-0271 K-4 Transportation	414,746	276,963	480,967	529,915
1001-101-11-11-02711-5519 K-4 Reg Ed Busses - Mtr	406,746	275,294	478,967	527,915
1001-101-11-11-02715-5519 Field Trip Transportatio	8,000	1,669	2,000	2,000
1001-101-11-11-02790 K-4 Transport Supp Svc	-	2,170	2,691	4,844

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-101-11-11-02790-5195 Bus Scheduling Stipend	-	1,509	2,500	4,500
1001-101-11-11-02790-5199 COVID Duties	-	661	-	-
1001-101-11-11-02790-5220 FICA	-	-	191	344
1001-101-11-21 K-4 Spec Ed Eligible	3,463,788	3,168,515	3,377,792	3,056,995
1001-101-11-21-01201 K-4 Spec Ed Instruction	2,665,222	2,563,023	2,258,303	1,985,235
1001-101-11-21-01201-5111 Teachers Salaries	745,633	681,564	568,760	587,204
1001-101-11-21-01201-5121 Paraeducator Wages	830,784	805,092	661,011	622,880
1001-101-11-21-01201-5131 Substitutes Wages	25,091	9,405	25,970	26,749
1001-101-11-21-01201-5132 Long-Term Sub Wages	-	2,850	-	-
1001-101-11-21-01201-5192 Stipends	68,425	37,937	68,425	68,425
1001-101-11-21-01201-5196 Health Ins Buyout	23,000	20,542	23,000	25,000
1001-101-11-21-01201-5211 Health Insurance	250,132	224,324	214,057	154,994
1001-101-11-21-01201-5218 HSA	-	-	-	6,500
1001-101-11-21-01201-5219 HRA	67,830	31,824	58,780	30,525
1001-101-11-21-01201-5220 FICA	129,509	115,475	103,057	101,765
1001-101-11-21-01201-5232 VSTRS--OPEB	8,700	13,047	10,150	8,040
1001-101-11-21-01201-5234 VMERS	42,589	33,978	35,729	28,964
1001-101-11-21-01201-5261 Unemployment Comp	4,500	4,500	3,600	5,100
1001-101-11-21-01201-5271 Workers Comp	35,970	35,970	21,125	17,680
1001-101-11-21-01201-5281 Dental Insurance	26,904	17,423	21,600	14,960
1001-101-11-21-01201-5292 Life Insurance	20,118	2,228	13,050	2,024
1001-101-11-21-01201-5296 Flex/HRA Admin Fees	4,698	1,511	3,888	3,672
1001-101-11-21-01201-5331 EE Training & Devel Svc	-	-	2,250	2,250
1001-101-11-21-01201-5341 Other Prof Svc	-	1,575	-	-
1001-101-11-21-01201-5562 Tuition - Indep Schl	155,000	262,136	231,085	39,409
1001-101-11-21-01201-5581 Mileage & Travel	4,800	60	750	750
1001-101-11-21-01201-5592 Inclusion Workers	205,389	254,049	176,916	223,244
1001-101-11-21-01201-5611 General Supplies	5,650	5,019	4,850	4,850
1001-101-11-21-01201-5615 Equipment < \$5K	7,500	2,311	-	-
1001-101-11-21-01201-5641 Books and Periodicals	2,000	-	2,000	2,000
1001-101-11-21-01201-5652 Software & Licenses	1,000	203	750	750
1001-101-11-21-01201-5655 Tech Equipment < \$5K	-	-	7,500	7,500
1001-101-11-21-02120 K-4 Spec Ed Guidance	92,344	93,933	101,811	103,136
1001-101-11-21-02120-5592 Howard Ctr Social Work	92,344	93,933	101,811	103,136
1001-101-11-21-02140 K-4 Spec Ed Psych Svc	125,069	112,822	122,536	126,441
1001-101-11-21-02140-5171 Tech/Prof Staff Sal	80,617	80,617	80,617	84,491
1001-101-11-21-02140-5211 Health Insurance	17,129	11,608	13,101	14,358
1001-101-11-21-02140-5219 HRA	3,570	4,230	3,780	3,150
1001-101-11-21-02140-5220 FICA	6,167	5,794	6,168	6,464
1001-101-11-21-02140-5232 VSTRS--OPEB	1,450	1,308	1,450	1,340
1001-101-11-21-02140-5261 Unemployment Comp	100	100	100	150
1001-101-11-21-02140-5271 Workers Comp	4,036	4,036	515	520
1001-101-11-21-02140-5281 Dental Insurance	708	504	800	440
1001-101-11-21-02140-5292 Life Insurance	593	84	580	92
1001-101-11-21-02140-5294 LTD Insurance	-	-	242	253
1001-101-11-21-02140-5296 Flex/HRA Admin Fees	104	104	108	108
1001-101-11-21-02140-5341 Other Prof Svc	10,000	3,625	14,000	14,000

Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-101-11-21-02140-5611 General Supplies	595	812	1,075	1,075
1001-101-11-21-02151 K-4 Spec Ed SLP Services	356,926	204,493	289,841	304,964
1001-101-11-21-02151-5111 Teachers Salaries	255,784	152,610	193,054	201,732
1001-101-11-21-02151-5131 Substitutes Wages	2,580	3,206	2,580	2,657
1001-101-11-21-02151-5192 Stipends	4,500	4,444	4,500	4,500
1001-101-11-21-02151-5196 Health Ins Buyout	2,000	-	-	-
1001-101-11-21-02151-5211 Health Insurance	36,116	14,220	45,524	56,710
1001-101-11-21-02151-5219 HRA	9,240	10,808	11,340	9,450
1001-101-11-21-02151-5220 FICA	20,262	11,298	15,309	15,980
1001-101-11-21-02151-5232 VSTRS--OPEB	2,900	1,308	2,900	2,680
1001-101-11-21-02151-5261 Unemployment Comp	500	500	300	450
1001-101-11-21-02151-5271 Workers Comp	2,974	2,974	1,545	1,560
1001-101-11-21-02151-5281 Dental Insurance	3,186	917	2,400	1,320
1001-101-11-21-02151-5292 Life Insurance	2,496	175	1,740	276
1001-101-11-21-02151-5296 Flex/HRA Admin Fees	522	72	324	324
1001-101-11-21-02151-5331 EE Train & Devel Svc	-	-	1,000	-
1001-101-11-21-02151-5341 Other Prof Svc	5,000	-	4,000	4,000
1001-101-11-21-02151-5581 Mileage & Travel	1,103	-	100	100
1001-101-11-21-02151-5611 General Supplies	3,300	627	3,225	3,225
1001-101-11-21-02151-5615 Equipment <\$5K	2,463	435	-	-
1001-101-11-21-02151-5652 Software & Licenses	2,000	900	-	-
1001-101-11-21-02160 K-4 Spec Ed OT Services	48,058	67,285	70,650	70,650
1001-101-11-21-02160-5341 Other Prof Svc	45,558	66,641	68,500	68,500
1001-101-11-21-02160-5611 General Supplies	1,500	340	2,150	2,150
1001-101-11-21-02160-5615 Equipment <\$5K	1,000	304	-	-
1001-101-11-21-02170 K-4 Spec Ed Phys Therapy	22,680	18,554	22,455	22,455
1001-101-11-21-02170-5191 Other Salaries/Wages	18,746	17,119	20,000	20,000
1001-101-11-21-02170-5220 FICA	1,434	1,310	1,530	1,530
1001-101-11-21-02170-5611 General Supplies	2,500	36	925	925
1001-101-11-21-02170-5652 Software & Licenses	-	89	-	-
1001-101-11-21-02190 K-4 Spec Ed Stdnt Support	1,500	95	250,836	199,504
1001-101-11-21-02190-5121 Paraeducator Wages	-	-	169,318	128,080
1001-101-11-21-02190-5181 Non-Clerical Genrl Sal	-	-	-	17,372
1001-101-11-21-02190-5196 Health Ins Buyout	-	-	3,000	5,505
1001-101-11-21-02190-5211 Health Insurance	-	-	34,876	15,672
1001-101-11-21-02190-5219 HRA	-	-	9,900	3,300
1001-101-11-21-02190-5220 FICA	-	-	13,183	11,548
1001-101-11-21-02190-5234 VMERS	-	-	9,481	7,175
1001-101-11-21-02190-5261 Unemployment Comp	-	-	600	900
1001-101-11-21-02190-5271 Workers Comp	-	-	3,090	5,533
1001-101-11-21-02190-5281 Dental Insurance	-	-	4,000	2,495
1001-101-11-21-02190-5292 Life Insurance	-	-	1,740	276
1001-101-11-21-02190-5296 Flex/HRA Admin Fees	-	-	648	648
1001-101-11-21-02190-5812 Dues & Fees - Students	1,500	95	1,000	1,000
1001-101-11-21-0271 K-4 Spec Ed Transportatio	151,989	108,311	261,360	244,610
1001-101-11-21-02711-5512 Trans Svc-Indep. Schl	-	12,060	18,784	-
1001-101-11-21-02711-5518 Bussing - Mtn Transit	115,789	84,788	229,493	240,968

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-101-11-21-02711-5519 Trans Svc - Other	36,200	11,462	13,083	3,642
1001-101-25-11-026 Facilities - Herrick	1,229,210	1,296,451	1,189,643	1,213,034
1001-101-25-11-02610 Operatn of Bldngs Herrick	698,429	697,590	766,124	796,911
1001-101-25-11-02610-5131 Substitutes Wages	7,000	1,056	17,500	18,025
1001-101-25-11-02610-5181 Non-Clerical Genrl Sal	241,962	290,992	258,226	302,832
1001-101-25-11-02610-5194 Overtime Wages	5,000	7,828	5,000	5,000
1001-101-25-11-02610-5195 Summer Pay/Wages	10,350	15,931	10,350	10,350
1001-101-25-11-02610-5196 Health Ins Buyout	8,000	9,750	8,000	9,500
1001-101-25-11-02610-5211 Health Insurance	42,042	61,975	54,468	52,095
1001-101-25-11-02610-5219 HRA	10,710	5,526	13,860	9,900
1001-101-25-11-02610-5220 FICA	20,832	23,765	22,881	26,447
1001-101-25-11-02610-5234 VMERS	12,498	12,480	13,895	14,159
1001-101-25-11-02610-5261 Unemployment Comp	800	800	800	1,350
1001-101-25-11-02610-5271 Workers Comp	11,892	16,599	23,250	26,393
1001-101-25-11-02610-5281 Dental Insurance	3,894	2,916	4,000	3,520
1001-101-25-11-02610-5292 Life Insurance	3,065	308	2,030	368
1001-101-25-11-02610-5296 Flex/HRA Admin Fees	835	317	864	972
1001-101-25-11-02610-5341 Other Prof Svc	350	-	350	350
1001-101-25-11-02610-5411 Water & Sewer	17,000	14,197	19,000	19,000
1001-101-25-11-02610-5425 Trash, Recycling & Com	24,500	27,707	25,500	25,500
1001-101-25-11-02610-5431 Non-Tech Repairs & Ma	20,438	8,387	14,000	14,000
1001-101-25-11-02610-5581 Mileage & Travel	1,000	-	500	500
1001-101-25-11-02610-5611 General Supplies	53,461	29,792	52,150	52,150
1001-101-25-11-02610-5619 COVID Supplies	1,414	76	-	-
1001-101-25-11-02610-5621 Natural Gas	65,607	54,287	80,000	65,000
1001-101-25-11-02610-5622 Electricity	131,813	110,560	136,000	136,000
1001-101-25-11-02610-5626 Gasoline & Diesel	3,356	1,732	3,500	3,500
1001-101-25-11-02610-5739 Other Equipment	610	610	-	-
1001-101-25-11-02680 Plant Maintenance Herrick	530,781	428,694	423,519	416,123
1001-101-25-11-02680-5131 Substitutes Wages	-	5,303	11,500	11,845
1001-101-25-11-02680-5171 Tech/Prof Staff Sal	126,797	103,816	59,197	62,099
1001-101-25-11-02680-5194 Overtime Wages	5,000	630	5,000	5,000
1001-101-25-11-02680-5195 Summer Pay/Wages	17,350	14,274	7,500	7,500
1001-101-25-11-02680-5196 Health Ins Buyout	2,000	-	-	-
1001-101-25-11-02680-5211 Health Insurance	23,578	23,676	13,592	14,717
1001-101-25-11-02680-5219 HRA	5,355	1,952	3,960	3,300
1001-101-25-11-02680-5220 FICA	14,748	12,015	6,366	6,613
1001-101-25-11-02680-5234 VMERS	8,522	4,439	3,256	2,950
1001-101-25-11-02680-5261 Unemployment Comp	300	300	100	150
1001-101-25-11-02680-5271 Workers Comp	14,251	16,552	3,100	3,105
1001-101-25-11-02680-5281 Dental Insurance	1,770	397	800	440
1001-101-25-11-02680-5292 Life Insurance	1,545	193	290	46
1001-101-25-11-02680-5296 Flex/HRA Admin Fees	313	190	108	108
1001-101-25-11-02680-5431 Non-Tech Repairs & Ma	246,756	153,414	263,250	263,250
1001-101-25-11-02680-5442 Rentals-Equip/Vehicles	5,825	360	3,500	3,500
1001-101-25-11-02680-5490 Other Purch Prop Svc	12,527	10,715	20,000	20,000
1001-101-25-11-02680-5534 Telephone	4,600	3,043	4,000	4,000

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-101-25-11-02680-5581 Mileage & Travel			2,000	2,000
1001-101-25-11-02680-5611 General Supplies	9,000	7,474	5,000	5,000
1001-101-25-11-02680-5739 Other Equipment	30,000	69,409	10,000	-
1001-101-25-11-02680-5811 Dues & Fees - Staff	544	544	1,000	500
1001-101-25-11-04700 Bldng Improvements Herrick	-	170,167	-	-
1001-101-25-11-04700-5451 Herrick A/C Units	-	152,298	-	-
1001-101-25-11-04700-5611 General Supplies	-	17,869	-	-
1001-102-21 MMS - Grades 5-8	5,465,561	5,073,987	5,951,902	6,073,815
1001-102-21-11 5-8 Regular Education	3,362,244	3,108,062	3,824,289	3,875,193
1001-102-21-11-011 5-8 Instruction	2,455,721	2,457,917	2,858,904	2,924,923
1001-102-21-11-01101 5-8 General Instruction	2,390,782	2,426,323	2,706,675	2,829,308
1001-102-21-11-01101-5111 Teachers Salaries	1,784,943	1,845,081	2,007,230	2,074,900
1001-102-21-11-01101-5131 Substitutes Wages	46,145	14,030	32,000	32,960
1001-102-21-11-01101-5132 Long-Term Sub Wages	-	6,491	-	-
1001-102-21-11-01101-5192 Stipends	49,512	40,830	-	-
1001-102-21-11-01101-5193 Extra Duties			8,135	8,135
1001-102-21-11-01101-5196 Health Ins Buyout	8,000	7,000	6,000	3,000
1001-102-21-11-01101-5211 Health Insurance	208,771	271,643	303,821	384,700
1001-102-21-11-01101-5218 HSA			-	4,200
1001-102-21-11-01101-5219 HRA	52,080	44,169	73,710	66,150
1001-102-21-11-01101-5220 FICA	144,860	140,038	157,083	162,103
1001-102-21-11-01101-5232 VSTRS--OPEB	18,850	15,696	26,100	25,460
1001-102-21-11-01101-5261 Unemployment Comp	2,850	2,850	3,200	4,800
1001-102-21-11-01101-5271 Workers Comp	8,723	8,723	16,480	16,640
1001-102-21-11-01101-5281 Dental Insurance	18,762	8,766	21,600	14,080
1001-102-21-11-01101-5292 Life Insurance	15,604	2,170	18,560	2,944
1001-102-21-11-01101-5296 Flex/HRA Admin Fees	2,975	1,878	3,456	3,456
1001-102-21-11-01101-5321 Prof Educational Svc	319	-	2,000	1,500
1001-102-21-11-01101-5581 Mileage & Travel	750	659	-	-
1001-102-21-11-01101-5611 General Supplies	21,112	12,105	18,000	18,000
1001-102-21-11-01101-5612 Copier Paper	2,000	2,000	2,000	2,000
1001-102-21-11-01101-5613 Furniture < \$5K		-	5,000	
1001-102-21-11-01101-5641 Books and Periodicals	1,000	-	-	
1001-102-21-11-01101-5652 Software & Licenses	1,200	(130)	-	
1001-102-21-11-01101-5812 Student Fees - Field Trips	2,326	2,326	2,300	4,280
1001-102-21-11-01103 5-8 Art	3,962	2,681	7,000	2,254
1001-102-21-11-01103-5611 General Supplies	3,802	2,681	5,000	2,254
1001-102-21-11-01103-5615 Equipment < \$5K	160	-	2,000	
1001-102-21-11-01104 5-8 Physical Education	3,100	2,935	4,280	4,529
1001-102-21-11-01104-5611 General Supplies	2,600	2,600	1,045	800
1001-102-21-11-01104-5615 Equipment < \$5K	500	335	2,935	3,729
1001-102-21-11-01104-5651 Supplies-Tech Related			300	
1001-102-21-11-01105 5-8 Math	5,100	-	15,410	9,456
1001-102-21-11-01105-5611 General Supplies	3,100	-	12,485	6,473
1001-102-21-11-01105-5615 Equipment < \$5K			925	983
1001-102-21-11-01105-5641 Books and Periodicals	2,000	-	-	

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-102-21-11-01105-5652 Software & Licenses			800	800
1001-102-21-11-01105-5812 Dues & Fees - Students			1,200	1,200
1001-102-21-11-01106 5-8 STEAM (prev. Design Technol)	2,400	949	4,600	11,090
1001-102-21-11-01106-5611 General Supplies	2,400	949	3,400	3,772
1001-102-21-11-01106-5615 Equipment < \$5K			-	6,828
1001-102-21-11-01106-5651 Supplies-Tech Related			1,200	490
1001-102-21-11-01107 5-8 FCS/Health	5,750	-	-	-
1001-102-21-11-01107-5611 General Supplies	5,750	-	-	-
1001-102-21-11-01108 5-8 Science	10,600	4,309	14,300	12,340
1001-102-21-11-01108-5611 General Supplies	10,000	3,750	10,000	3,000
1001-102-21-11-01108-5615 Equipment < \$5K	600	559	4,000	400
1001-102-21-11-01108-5641 Books and Periodicals			-	3,600
1001-102-21-11-01108-5651 Supplies-Tech Related			-	5,040
1001-102-21-11-01108-5812 Dues & Fees - Students			300	300
1001-102-21-11-01110 5-8 Humanities SS	12,000	3,575	5,645	2,849
1001-102-21-11-01110-5331 EE Train & Devel Svc			600	
1001-102-21-11-01110-5611 General Supplies	3,000	1,913	1,600	600
1001-102-21-11-01110-5641 Books and Periodicals	9,000	1,662	3,145	
1001-102-21-11-01110-5651 Supplies-Tech Related			-	1,949
1001-102-21-11-01110-5812 Dues & Fees - Students			300	300
1001-102-21-11-01111 5-8 Humanities ELA	-	-	15,425	14,350
1001-102-21-11-01111-5611 General Supplies			2,000	4,150
1001-102-21-11-01111-5641 Books and Periodicals			11,625	9,200
1001-102-21-11-01111-5651 Supplies-Tech Related			1,800	1,000
1001-102-21-11-01112 5-8 Drama	3,000	1,427	3,900	3,000
1001-102-21-11-01112-5611 General Supplies	1,000	115	1,400	1,000
1001-102-21-11-01112-5641 Books and Periodicals	2,000	1,312	-	
1001-102-21-11-01112-5651 Supplies-Tech Related			500	
1001-102-21-11-01112-5812 Dues & Fees - Licensing			2,000	2,000
1001-102-21-11-01113 5-8 Perf Arts/Music	-	-	1,915	1,270
1001-102-21-11-01113-5341 Other Prof Svc			250	
1001-102-21-11-01113-5611 General Supplies			415	400
1001-102-21-11-01113-5615 Equipment < \$5K			250	800
1001-102-21-11-01113-5641 Books and Periodicals			1,000	70
1001-102-21-11-01114 5-8 Band	11,897	6,963	17,386	15,620
1001-102-21-11-01114-5431 Non-Technology R&M	1,400	-	1,000	
1001-102-21-11-01114-5519 Transportation Svc			1,200	600
1001-102-21-11-01114-5611 General Supplies	700	353	866	470
1001-102-21-11-01114-5615 Equipment < \$5K	8,297	5,715	13,050	13,050
1001-102-21-11-01114-5641 Books and Periodicals	1,500	895	1,270	1,500
1001-102-21-11-01115 5-8 World Language	1,000	-	2,300	1,549
1001-102-21-11-01115-5611 General Supplies			800	800
1001-102-21-11-01115-5641 Books and Periodicals	1,000	-	900	
1001-102-21-11-01115-5651 Supplies-Tech Related			600	749
1001-102-21-11-01117 5th Grade	-	-	-	7,240
1001-102-21-11-01117-5611 General Supplies				4,840
1001-102-21-11-01117-5641 Books and Periodicals				2,400

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-102-21-11-01154 5-8 504 Instruction	6,130	8,755	60,068	10,068
1001-102-21-11-01154-5121 Paraeducator Wages	3,026	4,322	-	-
1001-102-21-11-01154-5193 504 Tutoring	2,631	3,758	3,500	3,500
1001-102-21-11-01154-5220 FICA	418	598	268	268
1001-102-21-11-01154-5292 Life Insurance	4	5	-	-
1001-102-21-11-01154-5341 Other Prof Svc	51	73	-	-
1001-102-21-11-01154-5562 Tuition - Indep Schl			55,000	-
1001-102-21-11-01154-5592 Inclusion Services			-	5,000
1001-102-21-11-01154-5611 General Supplies			300	300
1001-102-21-11-01154-5615 Equipment < \$5K			1,000	1,000
1001-102-21-11-02120 5-8 Guidance	184,493	100,376	152,705	166,388
1001-102-21-11-02120-5111 Teachers Salaries	129,037	59,825	110,616	118,194
1001-102-21-11-02120-5192 Stipends	1,061	1,061	1,061	1,061
1001-102-21-11-02120-5196 Health Ins Buyout	3,000	-	1,000	1,000
1001-102-21-11-02120-5211 Health Insurance	17,797	17,474	19,322	21,176
1001-102-21-11-02120-5219 HRA	5,355	326	3,780	3,150
1001-102-21-11-02120-5220 FICA	14,872	9,237	8,620	9,200
1001-102-21-11-02120-5232 VSTRS--OPEB	-	2,616	2,900	2,680
1001-102-21-11-02120-5234 VMERS	3,365	2,934	-	-
1001-102-21-11-02120-5261 Unemployment Comp	400	400	200	300
1001-102-21-11-02120-5271 Workers Comp	1,661	1,661	1,030	1,040
1001-102-21-11-02120-5281 Dental Insurance	1,416	1,232	800	880
1001-102-21-11-02120-5292 Life Insurance	1,961	235	1,160	184
1001-102-21-11-02120-5296 Flex/HRA Admin Fees	418	83	216	216
1001-102-21-11-02120-5611 General Supplies	4,150	3,292	1,400	3,300
1001-102-21-11-02120-5615 Equipment < \$5K			-	3,000
1001-102-21-11-02120-5641 Books and Periodicals			-	657
1001-102-21-11-02120-5811 Dues & Fees - Staff			600	350
1001-102-21-11-02131 5-8 Nurses	-	-	76,740	76,095
1001-102-21-11-02131-5111 Teachers Salaries			62,420	63,663
1001-102-21-11-02131-5196 Health Ins Buyout			1,000	1,000
1001-102-21-11-02131-5220 FICA			4,852	4,947
1001-102-21-11-02131-5232 VSTRS--OPEB			1,450	1,340
1001-102-21-11-02131-5261 Unemployment Comp			100	150
1001-102-21-11-02131-5271 Workers Comp			515	520
1001-102-21-11-02131-5281 Dental Insurance			-	440
1001-102-21-11-02131-5292 Life Insurance			580	92
1001-102-21-11-02131-5296 Flex/HRA Admin Fees			108	108
1001-102-21-11-02131-5332 Conferences				1,200
1001-102-21-11-02131-5341 Other Prof Svc			450	
1001-102-21-11-02131-5581 Mileage & Travel			90	
1001-102-21-11-02131-5611 General Supplies			3,500	2,000
1001-102-21-11-02131-5615 Equipment < \$5K			525	50
1001-102-21-11-02131-5641 Books and Periodicals			200	
1001-102-21-11-02131-5651 Supplies-Tech Related			200	400
1001-102-21-11-02131-5652 Software & Licenses			750	
1001-102-21-11-02131-5811 Dues & Fees - Staff			-	185

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-102-21-11-02140 5-8 Psychological Svc			2,000	6,000
1001-102-21-11-02140-5341 Other Prof Svc			2,000	6,000
1001-102-21-11-02151 5-8 SLP Services			250	250
1001-102-21-11-02151-5341 Other Prof Svc			250	250
1001-102-21-11-02160 5-8 OT Services			250	1,200
1001-102-21-11-02160-5341 Other Prof Svc			250	1,200
1001-102-21-11-02190 5-8 Student Support Svc	64,307	64,721	203,842	167,238
1001-102-21-11-02190-5111 Teachers Salaries			71,901	74,947
1001-102-21-11-02190-5121 Paraeducator Wages	64,307	64,721	69,778	33,895
1001-102-21-11-02190-5181 Non-Clerical Genrl Sal			-	15,055
1001-102-21-11-02190-5196 Health Ins Buyout			1,500	3,000
1001-102-21-11-02190-5211 Health Insurance			32,900	21,176
1001-102-21-11-02190-5219 HRA			7,960	3,150
1001-102-21-11-02190-5220 FICA			10,953	9,708
1001-102-21-11-02190-5234 VMERS			3,921	2,469
1001-102-21-11-02190-5261 Unemployment Comp			300	450
1001-102-21-11-02190-5271 Workers Comp			1,545	1,560
1001-102-21-11-02190-5281 Dental Insurance			1,600	1,320
1001-102-21-11-02190-5292 Life Insurance			1,160	184
1001-102-21-11-02190-5296 Flex/HRA Admin Fees			324	324
1001-102-21-11-02212 5-8 Instruct/Curric Devel	-	-	21,530	21,530
1001-102-21-11-02212-5192 CTL Stipends			20,000	20,000
1001-102-21-11-02212-5220 FICA			1,530	1,530
1001-102-21-11-02219 5-8 Instructnl Improvemnt	10,000	10,000	17,762	22,762
1001-102-21-11-02219-5192 Mentor Stipends			16,500	16,500
1001-102-21-11-02219-5220 FICA			1,262	1,262
1001-102-21-11-02219-5331 EE Train & Devel Svc	10,000	10,000	-	5,000
1001-102-21-11-02220 5-8 Library	500	350	90,283	99,250
1001-102-21-11-02220-5111 Teachers Salaries			45,565	48,086
1001-102-21-11-02220-5161 Clerical Salaries			19,120	20,054
1001-102-21-11-02220-5196 Health Ins Buyout			3,000	2,500
1001-102-21-11-02220-5220 FICA			5,177	5,404
1001-102-21-11-02220-5232 VSTRS--OPEB			1,450	1,340
1001-102-21-11-02220-5234 VMERS			1,135	1,024
1001-102-21-11-02220-5261 Unemployment Comp			200	300
1001-102-21-11-02220-5271 Workers Comp			1,030	1,040
1001-102-21-11-02220-5281 Dental Insurance			800	880
1001-102-21-11-02220-5292 Life Insurance			870	138
1001-102-21-11-02220-5296 Flex/HRA Admin Fees			216	216
1001-102-21-11-02220-5321 Prof Educational Svc			1,000	
1001-102-21-11-02220-5332 Conferences			250	
1001-102-21-11-02220-5431 Non-Technology R&M			450	900
1001-102-21-11-02220-5581 Mileage & Travel			75	
1001-102-21-11-02220-5611 General Supplies			1,000	387
1001-102-21-11-02220-5615 Equipment < \$5K			-	897
1001-102-21-11-02220-56541 Books & Periodicals			7,197	14,000
1001-102-21-11-02220-5652 Software & Licenses			1,600	1,970
1001-102-21-11-02220-5811 Dues & Fees - Staff			148	114

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-102-21-11-02230-5652 Software & Licenses	500	350	-	-
1001-102-21-11-02410 5-8 Principal's Office	306,362	303,402	314,305	327,087
1001-102-21-11-02410-5131 Substitutes Wages	1,680	2,490	-	-
1001-102-21-11-02410-5141 Administrator Salaries	196,080	196,080	196,080	207,014
1001-102-21-11-02410-5161 Clerical Salaries	30,150	32,230	30,152	23,501
1001-102-21-11-02410-5196 Health Ins Buyout	1,500	1,500	1,500	-
1001-102-21-11-02410-5211 Health Insurance	34,258	34,243	38,644	50,188
1001-102-21-11-02410-5219 HRA	7,140	7,157	7,560	7,950
1001-102-21-11-02410-5220 FICA	17,550	16,988	17,421	17,634
1001-102-21-11-02410-5234 VMERS	1,582	1,454	1,741	1,117
1001-102-21-11-02410-5261 Unemployment Comp	300	300	300	450
1001-102-21-11-02410-5271 Workers Comp	1,661	1,661	1,545	1,560
1001-102-21-11-02410-5281 Dental Insurance	1,416	880	1,600	1,320
1001-102-21-11-02410-5292 Life Insurance	432	1,303	4,930	782
1001-102-21-11-02410-5294 LTD Insurance			588	622
1001-102-21-11-02410-5296 Flex/HRA Admin Fees	313	119	324	324
1001-102-21-11-02410-5321 Prof Educational Svc			1,000	1,000
1001-102-21-11-02410-5331 EE Train & Devel Svc	3,425	2,756	1,200	1,200
1001-102-21-11-02410-5581 Mileage & Travel	1,140	30	750	500
1001-102-21-11-02410-5611 General Supplies	900	1,093	3,000	3,000
1001-102-21-11-02410-5613 BBQ & Open House Sup	4,000	1,525	2,500	4,000
1001-102-21-11-02410-5615 Equipment < \$5K	800	-	800	800
1001-102-21-11-02410-5641 Books and Periodicals	500	58	1,125	1,125
1001-102-21-11-02410-5811 Dues & Fees - Staff	1,535	1,535	1,545	3,000
1001-102-21-11-02490 5-8 Graduation	2,000	2,028	4,000	4,000
1001-102-21-11-02490-5611 General Supplies	2,000	2,028	4,000	4,000
1001-102-21-11-02570 5-8 Personnel Services	126,188	28,317	65,618	48,100
1001-102-21-11-02570-5251 Tuition Reimb EE	126,188	28,317	65,618	48,100
1001-102-21-11-0271 5-8 Transportation	212,673	140,950	16,100	10,370
1001-102-21-11-02711-5513 504 Transport - Other			8,000	-
1001-102-21-11-02711-5519 Bussing - Mtn Transit	203,373	135,582	5,800	6,090
1001-102-21-11-02715-5519 Field Trip Transportatio	9,300	5,368	2,300	4,280
1001-102-21-21 5-8 Spec Ed Eligible	2,103,317	1,965,925	2,127,613	2,198,622
1001-102-21-21-01201 5-8 Spec Ed Instruction	1,648,916	1,578,457	1,668,292	1,641,030
1001-102-21-21-01201-5111 Teachers Salaries	444,131	457,466	578,786	581,877
1001-102-21-21-01201-5121 Paraeducator Wages	320,441	320,869	232,881	230,922
1001-102-21-21-01201-5131 Substitutes Wages	8,000	5,688	8,000	8,240
1001-102-21-21-01201-5192 Stipends	15,000	12,537	15,000	15,000
1001-102-21-21-01201-5196 Health Ins Buyout	12,000	10,905	11,000	10,000
1001-102-21-21-01201-5211 Health Insurance	116,102	93,081	125,015	129,881
1001-102-21-21-01201-5218 HSA			-	4,200
1001-102-21-21-01201-5219 HRA	26,775	21,218	31,670	24,075
1001-102-21-21-01201-5220 FICA	61,167	59,462	64,694	64,722
1001-102-21-21-01201-5232 VSTRS--OPEB	5,800	4,578	8,700	8,040
1001-102-21-21-01201-5234 VMERS	16,222	15,218	13,169	11,353
1001-102-21-21-01201-5261 Unemployment Comp	2,000	2,000	1,900	2,850
1001-102-21-21-01201-5271 Workers Comp	4,438	4,438	9,785	9,880

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-102-21-21-01201-5281 Dental Insurance	13,452	5,282	12,800	8,360
1001-102-21-21-01201-5292 Life Insurance	9,144	957	8,410	1,334
1001-102-21-21-01201-5296 Flex/HRA Admin Fees	2,088	650	2,052	2,052
1001-102-21-21-01201-5331 EE Train & Devel Svc			300	300
1001-102-21-21-01201-5341 Other Prof Services	-	40,448	-	
1001-102-21-21-01201-5562 Tuition - Indep Schl	499,413	402,337	400,318	310,735
1001-102-21-21-01201-5581 Mileage & Travel	5,225	89	3,225	3,225
1001-102-21-21-01201-5592 Inclusion Workers	81,518	115,621	132,687	206,084
1001-102-21-21-01201-5611 General Supplies	2,500	1,567	7,700	7,700
1001-102-21-21-01201-5641 Books and Periodicals			200	200
1001-102-21-21-01201-5651 Supplies-Tech Related	3,200	3,875	-	-
1001-102-21-21-01201-5652 Software & Licenses	300	173	-	-
1001-102-21-21-02120 5-8 Spec Ed Guidance	46,172	46,966	50,906	51,568
1001-102-21-21-02120-5592 Howard Ctr Social Work	46,172	46,966	50,906	51,568
1001-102-21-21-02140 5-8 Spec Ed Psych Svc	8,777	4,437	7,600	7,600
1001-102-21-21-02140-5341 Other Prof Svc	8,225	3,625	7,000	7,000
1001-102-21-21-02140-5611 General Supplies	552	812	600	600
1001-102-21-21-02151 5-8 Spec Ed SLP Services	201,828	187,022	201,592	205,131
1001-102-21-21-02151-5111 Teachers Salaries	154,304	154,070	154,194	159,281
1001-102-21-21-02151-5192 Stipends	1,500	1,766	1,500	1,500
1001-102-21-21-02151-5211 Health Insurance	17,797	15,737	17,761	19,465
1001-102-21-21-02151-5219 HRA	5,355	724	5,670	4,725
1001-102-21-21-02151-5220 FICA	11,919	11,488	11,911	12,300
1001-102-21-21-02151-5232 VSTRS--OPEB	1,450	1,308	1,450	1,340
1001-102-21-21-02151-5261 Unemployment Comp	200	200	200	300
1001-102-21-21-02151-5271 Workers Comp	289	289	1,030	1,040
1001-102-21-21-02151-5281 Dental Insurance	1,416	880	1,600	880
1001-102-21-21-02151-5292 Life Insurance	1,164	168	1,160	184
1001-102-21-21-02151-5296 Flex/HRA Admin Fees	209	163	216	216
1001-102-21-21-02151-5331 EE Train & Devel Svc	-	-	1,000	
1001-102-21-21-02151-5341 Other Prof Svc	2,500	-	2,000	2,000
1001-102-21-21-02151-5581 Mileage & Travel	1,100	-	100	100
1001-102-21-21-02151-5611 General Supplies	2,625	229	1,800	1,800
1001-102-21-21-02160 5-8 Spec Ed OT Services	18,058	11,999	16,200	16,200
1001-102-21-21-02160-5191 Other Salaries	518	-	-	
1001-102-21-21-02160-5220 FICA	40	-	-	-
1001-102-21-21-02160-5341 Other Prof Svc	15,000	11,999	15,000	15,000
1001-102-21-21-02160-5611 General Supplies	1,500	-	1,200	1,200
1001-102-21-21-02160-5615 Equipment <\$5K	1,000	-	-	-
1001-102-21-21-02170 5-8 Spec Ed Phys Therapy	7,128	5,993	6,975	6,975
1001-102-21-21-02170-5191 Other Salaries	5,693	5,567	6,000	6,000
1001-102-21-21-02170-5220 FICA	435	426	459	459
1001-102-21-21-02170-5611 General Supplies	500	-	516	516
1001-102-21-21-02170-5615 Equipment <\$5K	500	-	-	-
1001-102-21-21-02190 5-8 Spec Ed Stdnt Support	-	29,333	137,387	226,158
1001-102-21-21-02190-5121 Paraeducator Wages			92,284	167,265
1001-102-21-21-02190-5196 Health Ins Buyout			1,500	3,000

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-102-21-21-02190-5211 Health Insurance			20,879	23,508
1001-102-21-21-02190-5219 HRA			4,950	4,950
1001-102-21-21-02190-5220 FICA			7,175	13,025
1001-102-21-21-02190-5234 VMERS			5,160	8,090
1001-102-21-21-02190-5261 Unemployment Comp			300	750
1001-102-21-21-02190-5271 Workers Comp			1,545	2,600
1001-102-21-21-02190-5281 Dental Insurance			2,400	2,200
1001-102-21-21-02190-5292 Life Insurance			870	230
1001-102-21-21-02190-5296 Flex/HRA Admin Fees			324	540
1001-102-21-21-02570-5251 Tuition Reimb EE	-	29,333		-
1001-102-21-21-0271 5-8 Spec Ed Transportatio	172,438	101,716	38,661	43,960
1001-102-21-21-02711-5512 Trans Svc-Indep. Schl	-	9,628	-	20,260
1001-102-21-21-02711-5518 Bussing - Mtn Transit	77,438	55,218		-
1001-102-21-21-02711-5519 Transport Svc - Other	95,000	36,870	38,661	23,700
1001-103-31 MHS - Grades 9-12	9,947,090	#REF!	#REF!	#REF!
1001-103-31-11 9-1 Regular Education	6,850,645	6,426,480	7,100,441	7,117,447
1001-103-31-11-011 9-12 Instruction	3,464,801	3,323,183	3,547,979	3,631,330
1001-103-31-11-01101 9-12 General Instruction	3,235,329	3,085,499	3,162,905	3,372,712
1001-103-31-11-01101-5111 Teachers Salaries	2,307,038	2,268,120	2,304,304	2,416,295
1001-103-31-11-01101-5131 Substitutes Wages	52,500	17,392	42,000	43,260
1001-103-31-11-01101-5132 Long-Term Sub Wages	-	5,600	-	
1001-103-31-11-01101-5192 Stipends	82,977	77,186	42,052	61,931
1001-103-31-11-01101-5193 Extra Duties			2,678	2,678
1001-103-31-11-01101-5196 Health Ins Buyout	12,000	13,298	8,500	5,500
1001-103-31-11-01101-5211 Health Insurance	360,997	315,738	365,191	455,550
1001-103-31-11-01101-5218 HSA			-	4,200
1001-103-31-11-01101-5219 HRA	86,709	75,530	85,903	74,561
1001-103-31-11-01101-5220 FICA	202,103	178,213	183,566	193,519
1001-103-31-11-01101-5232 VSTRS--OPEB	11,600	11,772	17,400	13,400
1001-103-31-11-01101-5234 VMERS	8,288	7,711	-	-
1001-103-31-11-01101-5261 Unemployment Comp	4,000	4,000	3,467	5,201
1001-103-31-11-01101-5271 Workers Comp	5,290	5,290	17,855	18,028
1001-103-31-11-01101-5281 Dental Insurance	26,670	15,475	23,736	15,255
1001-103-31-11-01101-5292 Life Insurance	21,305	3,022	20,109	3,190
1001-103-31-11-01101-5296 Flex/HRA Admin Fees	4,176	2,404	3,744	3,744
1001-103-31-11-01101-5321 Virtual High School	8,500	8,450	8,500	10,000
1001-103-31-11-01101-5331 EE Train & Devel Svc			-	1,000
1001-103-31-11-01101-5332 EE Train-Powerschool			5,000	5,000
1001-103-31-11-01101-5561 Tuition - Public LEAs	-	12,382	-	16,500
1001-103-31-11-01101-5581 Mileage & Travel	100	70	500	500
1001-103-31-11-01101-5591 HS Compl. On-Behalf Py	-	30,613	-	-
1001-103-31-11-01101-5611 General Supplies	9,800	7,917	11,000	11,000
1001-103-31-11-01101-5612 Copier Paper	7,500	4,666	7,500	7,500
1001-103-31-11-01101-5613 Furniture < \$5K			5,000	-
1001-103-31-11-01101-5615 Equipment < \$5K	18,361	13,982	2,500	2,500
1001-103-31-11-01101-5619 COVID Supplies	-	1,254	-	-
1001-103-31-11-01101-5651 Supplies-Tech Related			600	600

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-103-31-11-01101-5652 Software & Licenses	5,200	5,200	-	
1001-103-31-11-01101-5655 Tech Equipment < \$5K	215	215	1,800	1,800
1001-103-31-11-01103 9-12 Visual Arts	18,334	14,389	20,604	20,584
1001-103-31-11-01103-5331 EE Train & Devel Svc			427	427
1001-103-31-11-01103-5431 Non-Technology R&M	301	-	301	301
1001-103-31-11-01103-5519 Transportation-Field Trips			1,500	1,500
1001-103-31-11-01103-5611 General Supplies	15,760	12,217	15,760	15,760
1001-103-31-11-01103-5615 Equipment < \$5K	1,321	1,221	2,000	2,000
1001-103-31-11-01103-5641 Books and Periodicals			446	446
1001-103-31-11-01103-5652 Software & Licenses			-	150
1001-103-31-11-01103-5812 Dues & Fees - Students	952	952	170	
1001-103-31-11-01104 9-12 Physical Education	6,000	3,724	7,000	6,450
1001-103-31-11-01104-5431 Non-Technology R&M	500	380	500	500
1001-103-31-11-01104-5519 Transportation-Field Tri	2,500		3,300	1,500
1001-103-31-11-01104-5581 Mileage & Travel	-	356	-	
1001-103-31-11-01104-5611 General Supplies	800	136	800	1,000
1001-103-31-11-01104-5615 Equipment < \$5K	2,200	2,852	2,400	1,250
1001-103-31-11-01104-5652 Software & Licenses				1,300
1001-103-31-11-01104-5655 Tech Equipment < \$5K				900
1001-103-31-11-01105 9-12 Math	13,269	12,795	23,610	11,367
1001-103-31-11-01105-5519 Transportation-Field Trip			1,600	1,600
1001-103-31-11-01105-5611 General Supplies	8,070	6,216	4,600	4,923
1001-103-31-11-01105-5615 Equipment < \$5K	4,961	4,961	3,500	-
1001-103-31-11-01105-5641 Books and Periodicals	(1,430)	-	7,500	
1001-103-31-11-01105-5652 Software & Licenses	50	-	1,500	
1001-103-31-11-01105-5811 Dues & Fees - Staff			-	834
1001-103-31-11-01105-5812 Dues & Fees - Students	1,618	1,618	4,910	4,010
1001-103-31-11-01107 9-12 F&CS / Health	11,240	9,926	12,822	12,577
1001-103-31-11-01107-5191 F&CS Stipend			1,000	1,000
1001-103-31-11-01107-5220 FICA			77	77
1001-103-31-11-01107-5321 Prof Educational Svc	500	-	-	-
1001-103-31-11-01107-5431 Non-Technology R&M	500	-	-	
1001-103-31-11-01107-5611 General Supplies	10,000	9,590	11,000	11,000
1001-103-31-11-01107-5615 Equipment < \$5K	-	311	500	500
1001-103-31-11-01107-5812 Dues & Fees - Students	240	25	245	
1001-103-31-11-01108 9-12 Science	27,595	31,562	28,361	30,361
1001-103-31-11-01108-5519 Transportation-Field Trip			2,000	4,000
1001-103-31-11-01108-5535 Internt Subscrp-Resrch	3,325	2,840	-	
1001-103-31-11-01108-5611 General Supplies	8,365	4,855	9,450	9,450
1001-103-31-11-01108-5615 Equipment < \$5K	11,489	21,121	4,700	4,700
1001-103-31-11-01108-5641 Books and Periodicals	2,400	779	2,700	2,700
1001-103-31-11-01108-5651 Supplies-Tech Related			6,000	6,000
1001-103-31-11-01108-5812 Dues & Fees - Students	2,016	1,966	3,511	3,511
1001-103-31-11-01109 9-12 Business Ed	8,265	7,211	10,700	10,700
1001-103-31-11-01109-5581 Mileage & Travel			200	200
1001-103-31-11-01109-5651 Supplies-Tech Related	243	243	500	500
1001-103-31-11-01109-5652 Software & Licenses	1,980	1,540	3,500	3,500

Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
1001-103-31-11-01109-5655 Tech Equipment < \$5K	6,000	5,428	6,500	6,500
1001-103-31-11-01109-5812 Dues & Fees - Students	42	-	-	
1001-103-31-11-01110 9-12 Humanities SS	16,898	14,232	16,100	13,093
1001-103-31-11-01110-5332 Conferences	400	168	200	
1001-103-31-11-01110-5519 Transportation-Field Trip			3,700	2,500
1001-103-31-11-01110-5611 General Supplies	4,548	1,159	-	
1001-103-31-11-01110-5641 Books and Periodicals	8,250	9,205	8,200	6,593
1001-103-31-11-01110-5812 Dues & Fees - Students	3,700	3,700	4,000	4,000
1001-103-31-11-01111 9-12 Humanities ELA	9,795	6,179	29,509	23,205
1001-103-31-11-01111-5321 Prof Educational Svc			1,300	1,000
1001-103-31-11-01111-5519 Transportation-Field Trip			3,600	1,800
1001-103-31-11-01111-5581 Mileage & Travel			500	
1001-103-31-11-01111-5611 General Supplies	90	90	1,975	1,975
1001-103-31-11-01111-5615 Equipment < \$5K	50	-	1,914	1,914
1001-103-31-11-01111-5641 Books and Periodicals	6,310	2,589	13,875	11,760
1001-103-31-11-01111-5812 Dues & Fees - Students	3,345	3,501	6,345	4,756
1001-103-31-11-01112 9-12 Drama	18,760	16,688	19,335	20,120
1001-103-31-11-01112-5191 Drama Production	8,500	5,400	8,500	8,500
1001-103-31-11-01112-5220 FICA			650	650
1001-103-31-11-01112-5431 Non-Technology R&M	1,000	-	1,000	1,000
1001-103-31-11-01112-5442 Rentals - Equipment	5,215	2,836	5,215	6,000
1001-103-31-11-01112-5533 Postage	75	-	-	
1001-103-31-11-01112-5541 Advertising	300	-	300	300
1001-103-31-11-01112-5611 General Supplies	2,000	153	2,000	2,000
1001-103-31-11-01112-5615 Equipment < \$5K	1,170	8,099	1,170	1,170
1001-103-31-11-01112-5812 Dues & Fees - Students	500	200	500	500
1001-103-31-11-01113 9-12 Perf Arts/Music	9,240	4,919	21,282	23,575
1001-103-31-11-01113-5191 Accompanist	540	540	4,600	4,600
1001-103-31-11-01113-5220 FICA			352	352
1001-103-31-11-01113-5341 Other Prof Svc			600	600
1001-103-31-11-01113-5431 Non-Technology R&M	1,200	933	1,200	1,450
1001-103-31-11-01113-5442 Rentals - Equipment			780	780
1001-103-31-11-01113-5519 Transportation-Field Trip			4,315	4,315
1001-103-31-11-01113-5581 Mileage & Travel	2,200	119	800	800
1001-103-31-11-01113-5611 General Supplies	900	60	1,093	1,138
1001-103-31-11-01113-5615 Equipment < \$5K	1,400	893	1,785	2,843
1001-103-31-11-01113-5641 Books and Periodicals	2,000	1,083	4,300	4,300
1001-103-31-11-01113-5652 Software & Licenses			300	1,240
1001-103-31-11-01113-5812 Dues & Fees - Students	1,000	1,291	1,157	1,157
1001-103-31-11-01115 9-12 World Language	7,545	4,825	8,425	9,500
1001-103-31-11-01115-5321 Prof Educational Svc			300	
1001-103-31-11-01115-5519 Transportation-Field Trip			500	500
1001-103-31-11-01115-5611 General Supplies	2,800	1,510	3,600	2,000
1001-103-31-11-01115-5615 Equipment < \$5K	2,195	1,266	300	300
1001-103-31-11-01115-5641 Books and Periodicals			1,000	500
1001-103-31-11-01115-5651 Supplies-Tech Related			500	1,000
1001-103-31-11-01115-5652 Software and Licenses			-	5,000

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-103-31-11-01115-5811 Dues & Fees - Staff				200
1001-103-31-11-01115-5812 Dues & Fees - Students	2,550	2,050	2,225	
1001-103-31-11-01116 9-12 Drivers Ed	7,810	4,527	7,612	8,050
1001-103-31-11-01116-5431 Non-Technology R&M	310	110	360	900
1001-103-31-11-01116-5442 Rentals - Vehicles	4,200	3,687	4,152	4,200
1001-103-31-11-01116-5581 Mileage & Travel	200	-	120	
1001-103-31-11-01116-5611 General Supplies	50	-	-	
1001-103-31-11-01116-5626 Gasoline	2,600	624	2,500	2,500
1001-103-31-11-01116-5641 Books and Periodicals	350	-	375	200
1001-103-31-11-01116-5811 Dues & Fees - Staff	100	105	105	250
1001-103-31-11-01118 9-12 Work-Based Learning	-	-	-	32,768
1001-103-31-11-01118-5321 Prof Educational Svc	-	-	-	12,859
1001-103-31-11-01118-5519 Transportation-Field Tri	-	-	-	17,859
1001-103-31-11-01118-5551 Printing	-	-	-	186
1001-103-31-11-01118-5581 Mileage & Travel	-	-	-	123
1001-103-31-11-01118-5611 General Supplies	-	-	-	793
1001-103-31-11-01118-5615 Equipment <\$5K	-	-	-	150
1001-103-31-11-01118-5641 Books & Periodicals	-	-	-	440
1001-103-31-11-01118-5652 Software & Licenses	-	-	-	150
1001-103-31-11-01118-5812 Dues & Fees - Students	-	-	-	208
1001-103-31-11-01154 9-12 504 Instruction	74,721	106,708	179,714	36,268
1001-103-31-11-01154-5193 504 Tutoring	922	1,316	3,500	3,500
1001-103-31-11-01154-5220 FICA	70	99	268	268
1001-103-31-11-01154-5341 Other Prof Services	392	560	10,000	
1001-103-31-11-01154-5562 Tuition - VT Private	73,337	104,733	158,946	32,500
1001-103-31-11-01154-5611 General Supplies			2,000	
1001-103-31-11-01154-5615 Equipment < \$5K			5,000	
1001-103-31-11-01301 9-12 Vocational	628,400	574,539	646,688	637,526
1001-103-31-11-01301-5566 Voc Tuition- On-Behalf	292,680	292,680	329,150	333,299
1001-103-31-11-01301-5567 Vocational Tuition	335,720	281,859	317,538	304,227
1001-103-31-11-02120 9-12 Guidance	585,608	576,181	526,702	541,699
1001-103-31-11-02120-5111 Teachers Salaries	374,148	376,493	308,023	318,673
1001-103-31-11-02120-5132 Long-Term Sub Wages	-	3,950	-	
1001-103-31-11-02120-5161 Clerical Salaries	34,453	41,994	34,560	36,573
1001-103-31-11-02120-5192 Stipends	22,050	11,346	27,820	27,820
1001-103-31-11-02120-5196 Health Ins Buyout	-	1,500	1,500	1,500
1001-103-31-11-02120-5211 Health Insurance	72,558	84,455	77,288	84,704
1001-103-31-11-02120-5219 HRA	17,850	9,373	15,120	12,600
1001-103-31-11-02120-5220 FICA	32,945	31,952	28,451	29,419
1001-103-31-11-02120-5234 VMERS	1,798	3,757	1,984	1,809
1001-103-31-11-02120-5261 Unemployment Comp	600	600	500	750
1001-103-31-11-02120-5271 Workers Comp	4,177	4,177	2,575	2,600
1001-103-31-11-02120-5281 Dental Insurance	4,248	1,423	3,200	2,200
1001-103-31-11-02120-5292 Life Insurance	3,320	417	2,610	414
1001-103-31-11-02120-5296 Flex/HRA Admin Fees	626	578	540	540
1001-103-31-11-02120-5519 Transportation			970	970

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-103-31-11-02120-5533 Postage	400	-	168	162
1001-103-31-11-02120-5581 Mileage & Travel	2,475	601	780	270
1001-103-31-11-02120-5611 General Supplies	715	504	1,250	1,250
1001-103-31-11-02120-5615 Equipment < \$5K	2,265	-	860	
1001-103-31-11-02120-5641 Books and Periodicals	300	-	300	300
1001-103-31-11-02120-5811 Dues & Fees - Staff	10,680	3,061	18,203	19,145
1001-103-31-11-02131 9-12 Nurses	84,038	78,334	84,263	85,056
1001-103-31-11-02131-5111 Teachers Salaries	62,981	63,017	62,420	63,663
1001-103-31-11-02131-5131 Substitutes Wages	1,501	-	1,550	1,597
1001-103-31-11-02131-5211 Health Insurance	6,184	6,181	6,976	7,645
1001-103-31-11-02131-5219 HRA	1,785	203	1,890	1,575
1001-103-31-11-02131-5220 FICA	4,933	4,703	4,894	4,992
1001-103-31-11-02131-5261 Unemployment Comp	100	100	100	150
1001-103-31-11-02131-5271 Workers Comp	975	975	515	520
1001-103-31-11-02131-5281 Dental Insurance	708	440	800	440
1001-103-31-11-02131-5292 Life Insurance	537	84	580	92
1001-103-31-11-02131-5296 Flex/HRA Admin Fees	104	59	108	108
1001-103-31-11-02131-5331 EE Train & Devel Svc		-		530
1001-103-31-11-02131-5341 Other Prof Svc	350	-	350	350
1001-103-31-11-02131-5431 Non-Technology R&M	300	205	300	
1001-103-31-11-02131-5442 Rentals-Equip/Vehicles	300	-	-	
1001-103-31-11-02131-5581 Mileage & Travel	250	-	250	250
1001-103-31-11-02131-5611 General Supplies	1,600	1,647	2,000	2,000
1001-103-31-11-02131-5615 Equipment < \$5K	600	-	600	719
1001-103-31-11-02131-5619 COVID Supplies	-	42	-	-
1001-103-31-11-02131-5641 Books and Periodicals	300	-	300	180
1001-103-31-11-02131-5652 Software & Licenses	250	677	350	
1001-103-31-11-02131-5811 Dues & Fees - Staff	280	-	280	245
1001-103-31-11-02190 Student Support Svc	-	-	155,260	152,823
1001-103-31-11-02190-5121 Paraeducator Wages			49,340	52,742
1001-103-31-11-02190-5181 Non-Clerical Genrl Sal			51,068	54,269
1001-103-31-11-02190-5196 Health Ins Buyout			1,500	1,500
1001-103-31-11-02190-5211 Health Insurance			27,170	22,553
1001-103-31-11-02190-5219 HRA			8,140	4,950
1001-103-31-11-02190-5220 FICA			7,796	8,301
1001-103-31-11-02190-5234 VMERS			5,607	5,156
1001-103-31-11-02190-5261 Unemployment Comp			300	450
1001-103-31-11-02190-5271 Workers Comp			1,545	1,560
1001-103-31-11-02190-5281 Dental Insurance			1,600	880
1001-103-31-11-02190-5292 Life Insurance			870	138
1001-103-31-11-02190-5296 Flex/HRA Admin Fees			324	324
1001-103-31-11-02212 9-12 Instruct/Curric Devel	-	-	21,530	21,530
1001-103-31-11-02212-5192 CTL Stipends			20,000	20,000
1001-103-31-11-02212-5220 FICA			1,530	1,530
1001-103-31-11-02219 9-12 Instructnl Improvmnt	-	-	19,538	19,538
1001-103-31-11-02219-5192 Mentor Stipends			18,150	18,150

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-103-31-11-02219-5220 FICA			1,388	1,388
1001-103-31-11-02220 9-12 Library	145,750	134,612	137,716	168,981
1001-103-31-11-02220-5111 Teachers Salaries	67,819	67,802	68,739	71,722
1001-103-31-11-02220-5161 Clerical Salaries	23,292	23,767	23,532	25,271
1001-103-31-11-02220-5196 Health Ins Buyout	1,500	1,500	1,500	-
1001-103-31-11-02220-5211 Health Insurance	6,184	6,181	6,976	29,012
1001-103-31-11-02220-5219 HRA	1,785	1,832	1,890	4,800
1001-103-31-11-02220-5220 FICA	7,085	6,925	7,174	7,420
1001-103-31-11-02220-5232 VSTRS--OPEB	1,450	1,308	1,450	1,340
1001-103-31-11-02220-5234 VMERS	1,240	1,092	1,377	1,201
1001-103-31-11-02220-5261 Unemployment Comp	200	200	200	300
1001-103-31-11-02220-5271 Workers Comp	911	911	1,030	1,040
1001-103-31-11-02220-5281 Dental Insurance	708	440	800	880
1001-103-31-11-02220-5292 Life Insurance	963	126	870	138
1001-103-31-11-02220-5296 Flex/HRA Admin Fees	209	104	216	216
1001-103-31-11-02220-5331 EE Train & Devel Svc			1,000	
1001-103-31-11-02220-5519 Transportation-Field Trip				500
1001-103-31-11-02220-5581 Mileage & Travel			-	200
1001-103-31-11-02220-5611 General Supplies	955	972	1,200	2,000
1001-103-31-11-02220-5615 Equipment < \$5K	13,105	3,735	280	700
1001-103-31-11-02220-5641 Books and Periodicals	17,649	17,263	19,171	21,930
1001-103-31-11-02220-5652 Software & Licenses	500	330	-	
1001-103-31-11-02220-5811 Dues & Fees - Staff	195	124	311	311
1001-103-31-11-02290 9-12 Othr Instructnl Supp	163,560	173,674	-	
1001-103-31-11-02290-5181 Non-Clerical Genrl Sal	162,760	172,874	-	-
1001-103-31-11-02290-5331 EE Train & Devel Svc	800	800		
1001-103-31-11-02410 9-12 Principal's Office	308,042	310,983	447,738	458,014
1001-103-31-11-02410-5131 Substitutes Wages	1,500	1,494	1,500	1,545
1001-103-31-11-02410-5141 Administrator Salaries	236,212	236,212	236,212	249,383
1001-103-31-11-02410-5161 Clerical Salaries			82,975	87,866
1001-103-31-11-02410-5196 Health Ins Buyout	1,000	-	1,500	1,500
1001-103-31-11-02410-5211 Health Insurance	17,129	28,730	46,345	43,709
1001-103-31-11-02410-5219 HRA	3,570	6,081	9,630	8,025
1001-103-31-11-02410-5220 FICA	18,261	17,612	24,648	26,032
1001-103-31-11-02410-5234 VMERS			4,648	4,246
1001-103-31-11-02410-5261 Unemployment Comp	200	200	400	600
1001-103-31-11-02410-5271 Workers Comp	3,567	3,567	2,060	2,080
1001-103-31-11-02410-5281 Dental Insurance	1,416	608	3,200	1,760
1001-103-31-11-02410-5292 Life Insurance	1,426	1,382	5,220	828
1001-103-31-11-02410-5294 LTD Insurance			708	748
1001-103-31-11-02410-5296 Flex/HRA Admin Fees	209	118	432	432
1001-103-31-11-02410-5442 Rentals-Equip/Vehicles	1,810	1,806	1,810	1,810
1001-103-31-11-02410-5533 Postage	5,000	-	5,000	5,000
1001-103-31-11-02410-5536 Paper Shredding	260	214	4,000	4,000
1001-103-31-11-02410-5581 Mileage & Travel	3,027	1,505	4,350	7,350
1001-103-31-11-02410-5611 General Supplies	2,100	870	2,100	2,100
1001-103-31-11-02410-5615 Equipment < \$5K	2,885	2,857	2,000	

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-103-31-11-02410-5619 COVID Supplies	-	148	-	-
1001-103-31-11-02410-5641 Books and Periodicals	270	107	500	500
1001-103-31-11-02410-5811 Dues & Fees - Staff	8,200	7,474	8,500	8,500
1001-103-31-11-02490 9-12 Graduation	13,500	10,600	14,330	14,537
1001-103-31-11-02490-5611 General Supplies	13,500	10,600	14,330	14,537
1001-103-31-11-02570 9-12 Personnel Services	6,000	1,700	75,642	57,450
1001-103-31-11-02570-5251 Tuition Reimb EE			68,142	49,950
1001-103-31-11-02570-5252 Mini-grants	6,000	1,700	7,500	7,500
1001-103-31-11-026 Facilities - MHS	1,187,319	1,020,892	1,080,677	977,739
1001-103-31-11-02610 Operation of Bldngs MHS	657,106	468,058	548,677	490,170
1001-103-31-11-02610-5131 Substitutes Wages	10,000	995	3,000	3,090
1001-103-31-11-02610-5181 Non-Clerical Genrl Sal	213,999	155,173	177,362	153,194
1001-103-31-11-02610-5194 Overtime Wages	15,000	8,265	12,000	12,000
1001-103-31-11-02610-5195 Summer Pay/Wages	10,000	8,119	9,000	9,000
1001-103-31-11-02610-5196 Health Ins Buyout	2,000	2,000	4,000	4,000
1001-103-31-11-02610-5211 Health Insurance	42,735	17,143	28,066	22,553
1001-103-31-11-02610-5219 HRA	12,495	2,115	7,920	4,950
1001-103-31-11-02610-5220 FICA	19,201	12,830	15,712	13,868
1001-103-31-11-02610-5234 VMERS	10,800	6,988	9,977	7,469
1001-103-31-11-02610-5261 Unemployment Comp	600	600	500	600
1001-103-31-11-02610-5271 Workers Comp	3,138	5,712	15,500	12,420
1001-103-31-11-02610-5281 Dental Insurance	3,894	1,874	4,000	1,760
1001-103-31-11-02610-5292 Life Insurance	2,683	147	1,450	184
1001-103-31-11-02610-5296 Flex/HRA Admin Fees	626	213	540	432
1001-103-31-11-02610-5341 Other Prof Svc	3,500	-	3,500	3,500
1001-103-31-11-02610-5411 Water & Sewer	9,000	6,704	8,000	8,000
1001-103-31-11-02610-5425 Trash, Recycling & Com	18,500	19,591	28,000	28,000
1001-103-31-11-02610-5431 Non-Tech Repairs & Ma	12,500	4,260	5,000	5,000
1001-103-31-11-02610-5581 Mileage & Travel			500	500
1001-103-31-11-02610-5611 General Supplies	47,983	30,908	27,150	27,150
1001-103-31-11-02610-5619 COVID Supplies	4,512	692	-	
1001-103-31-11-02610-5615 Equipment < \$5K	4,088	4,088	5,000	5,000
1001-103-31-11-02610-5621 Natural Gas	61,088	48,968	55,000	40,000
1001-103-31-11-02610-5622 Electricity	139,360	118,035	120,000	120,000
1001-103-31-11-02610-5626 Gasoline & Diesel	9,404	12,639	7,500	7,500
1001-103-31-11-02680 Plant Maintenance MHS	530,213	487,467	532,000	487,569
1001-103-31-11-02680-5131 Substitutes Wages	-	4,856	12,500	12,875
1001-103-31-11-02680-5171 Tech/Prof Staff Sal	122,182	122,790	122,159	128,145
1001-103-31-11-02680-5194 Overtime Wages	9,000	9,844	9,000	9,000
1001-103-31-11-02680-5195 Summer Pay/Wages	6,873	17,318	6,873	6,873
1001-103-31-11-02680-5211 Health Insurance	30,686	29,222	28,066	30,389
1001-103-31-11-02680-5219 HRA	8,925	8,814	7,920	6,600
1001-103-31-11-02680-5220 FICA	13,747	14,434	11,517	12,002
1001-103-31-11-02680-5234 VMERS	8,191	9,245	6,721	6,088
1001-103-31-11-02680-5261 Unemployment Comp	400	400	300	450
1001-103-31-11-02680-5271 Workers Comp	4,606	7,351	9,300	9,315
1001-103-31-11-02680-5281 Dental Insurance	2,478	1,991	2,400	1,320
1001-103-31-11-02680-5292 Life Insurance	1,867	586	870	138

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-103-31-11-02680-5296 Flex/HRA Admin Fees	418	349	324	324
1001-103-31-11-02680-5341 Other Prof Svc	1,737		-	-
1001-103-31-11-02680-5431 Non-Tech Repairs & Ma	238,499	180,020	256,250	231,250
1001-103-31-11-02680-5442 Rentals-Equip/Vehicles	4,500	2,630	3,500	3,500
1001-103-31-11-02680-5490 Other Purch Prop Svc	11,500	11,550	21,000	21,000
1001-103-31-11-02680-5581 Mileage & Travel			800	800
1001-103-31-11-02680-5611 General Supplies	31,042	34,654	6,000	6,000
1001-103-31-11-02680-5619 COVID Supplies	1,858	1,280	-	
1001-103-31-11-02680-5739 Other Equipment	30,000	28,087	25,000	-
1001-103-31-11-02680-5811 Dues & Fees	1,704	2,045	1,500	1,500
1001-103-31-11-027 9-12 Transportation	263,627	221,781	342,378	351,225
1001-103-31-11-02711-5513 504 Transport - Other	20,800	29,704	9,392	8,821
1001-103-31-11-02711-5514 504 Transport- Indep Schl			37,170	8,821
1001-103-31-11-02711-5519 Bussing - Mtn Transit	203,373	149,742	255,343	293,110
1001-103-31-11-02713-5519 Voc Bussing - Mtn Trans	31,080	34,040	40,473	40,473
1001-103-31-11-02715-5519 Trans Svc - Other	7,412	7,274	-	-
1001-103-31-11-02716-5519 Trans Svc - Other	545	426	-	-
1001-103-31-11-02790-5518 COVID Transportation	417	596	-	-
1001-103-31-11-04 9-12 Facilities Construction	-	65,367	-	-
1001-103-31-11-04700-5451 Construction Svc	-	65,367	-	-
1001-103-31-21 9-12 Spec Ed Eligible	2,383,114	2,292,890	2,458,430	2,790,640
1001-103-31-21-01201 9-12 Spec Ed Instruction	1,832,332	1,865,904	1,818,905	2,097,550
1001-103-31-21-01201-5111 Teachers Salaries	477,161	437,934	413,094	433,137
1001-103-31-21-01201-5121 Paraeducator Wages	228,738	225,398	224,902	265,107
1001-103-31-21-01201-5131 Substitutes Wages	3,000	3,981	3,000	3,090
1001-103-31-21-01201-5132 Long-Term Sub Wages	-	2,856	-	
1001-103-31-21-01201-5192 Stipends	13,074	5,434	11,500	11,500
1001-103-31-21-01201-5196 Health Ins Buyout	1,500	7,375	6,000	7,500
1001-103-31-21-01201-5211 Health Insurance	152,015	106,400	133,058	131,951
1001-103-31-21-01201-5219 HRA	35,700	15,341	31,850	24,225
1001-103-31-21-01201-5220 FICA	55,346	49,138	50,375	55,106
1001-103-31-21-01201-5232 VSTRS--OPEB	4,350	7,194	7,250	6,700
1001-103-31-21-01201-5234 VMERS	11,262	9,932	12,538	12,811
1001-103-31-21-01201-5261 Unemployment Comp	1,600	1,600	1,500	2,400
1001-103-31-21-01201-5271 Workers Comp	8,653	8,653	7,725	8,320
1001-103-31-21-01201-5281 Dental Insurance	10,974	4,923	8,000	7,040
1001-103-31-21-01201-5292 Life Insurance	7,613	991	6,380	1,058
1001-103-31-21-01201-5296 Flex/HRA Admin Fees	1,670	754	1,620	1,728
1001-103-31-21-01201-5561 Tuition- Public VT LEA			44,100	38,935
1001-103-31-21-01201-5562 Tuition - Indep Schl	791,676	923,506	784,684	994,763
1001-103-31-21-01201-5581 Mileage & Travel	-	170	-	-
1001-103-31-21-01201-5592 Inclusion Workers	20,000	2,706	44,229	65,079
1001-103-31-21-01201-5594 SpEd Excess-Pub VT LEA	-	44,769	6,100	6,100
1001-103-31-21-01201-5611 General Supplies	3,500	3,249	5,500	5,500
1001-103-31-21-01201-5615 Equipment < \$5K	3,500	2,725	14,000	14,000
1001-103-31-21-01201-5641 Books and Periodicals	799	-	500	500
1001-103-31-21-01201-5652 Software & Licenses	201	800	1,000	1,000

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-103-31-21-01201-5812 Dues & Fees - Students	-	75	-	-
1001-103-31-21-02120 9-12 Spec Ed Guidance	92,344	93,933	101,811	103,136
1001-103-31-21-02120-5592 Howard Ctr Social Work	92,344	93,933	101,811	103,136
1001-103-31-21-02140 9-12 Spec Ed Psych Svc	12,448	4,687	12,025	12,025
1001-103-31-21-02140-5341 Other Prof Svc	11,500	3,875	11,200	11,200
1001-103-31-21-02140-5611 General Supplies	948	812	825	825
1001-103-31-21-02151 9-12 Spec Ed SLP Svc	92,338	91,733	99,088	102,061
1001-103-31-21-02151-5111 Teachers Salaries	62,443	64,611	65,582	68,498
1001-103-31-21-02151-5192 Stipends	3,000	1,440	3,000	3,000
1001-103-31-21-02151-5211 Health Insurance	11,613	11,608	13,101	14,358
1001-103-31-21-02151-5219 HRA	3,570	1,714	3,780	3,150
1001-103-31-21-02151-5220 FICA	5,006	4,803	5,247	5,470
1001-103-31-21-02151-5261 Unemployment Comp	100	100	100	150
1001-103-31-21-02151-5271 Workers Comp	582	582	515	520
1001-103-31-21-02151-5281 Dental Insurance	708	440	800	440
1001-103-31-21-02151-5292 Life Insurance	535	84	580	92
1001-103-31-21-02151-5296 Flex/HRA Admin Fees	104	59	108	108
1001-103-31-21-02151-5341 Other Prof Svc	1,871	1,755	1,870	1,870
1001-103-31-21-02151-5581 Mileage & Travel	106	1,813	1,930	1,930
1001-103-31-21-02151-5611 General Supplies	1,200	1,208	2,475	2,475
1001-103-31-21-02151-5615 Equipment <\$5K	1,500	1,515	-	-
1001-103-31-21-02160 9-12 Spec Ed OT Svc	7,500	4,249	7,150	7,150
1001-103-31-21-02160-5341 Other Prof Svc	5,000	4,249	5,500	5,500
1001-103-31-21-02160-5611 General Supplies	1,000	-	1,650	1,650
1001-103-31-21-02160-5615 Equipment <\$5K	1,500	-	-	-
1001-103-31-21-02170 9-12 Spec Ed Phys Therapy	4,074	6,075	4,801	4,801
1001-103-31-21-02170-5191 Other Salaries	2,500	5,643	3,800	3,800
1001-103-31-21-02170-5220 FICA	574	432	291	291
1001-103-31-21-02170-5611 General Supplies	500	-	710	710
1001-103-31-21-02170-5615 Equipment <\$5K	500	-	-	-
1001-103-31-21-02190 9-12 Student Support Svc	-	-	94,069	96,960
1001-103-31-21-02190-5111 Teachers Salaries	-	-	71,901	74,947
1001-103-31-21-02190-5211 Health Insurance	-	-	10,785	11,820
1001-103-31-21-02190-5219 HRA	-	-	3,780	3,150
1001-103-31-21-02190-5220 FICA	-	-	5,500	5,733
1001-103-31-21-02190-5261 Unemployment Comp	-	-	100	150
1001-103-31-21-02190-5271 Workers Comp	-	-	515	520
1001-103-31-21-02190-5281 Dental Insurance	-	-	800	440
1001-103-31-21-02190-5292 Life Insurance	-	-	580	92
1001-103-31-21-02190-5296 Flex/HRA Admin Fees	-	-	108	108
1001-103-31-21-02290 9-12 Othr Instructnl Supp	-	7,109	-	-
1001-103-31-21-02290-5521 P&C Insurance	-	750	-	-
1001-103-31-21-02570-5251 Tuition Reimb EE	-	6,359	-	-
1001-103-31-21-0271 9-12 Spec Ed Transportati	342,078	219,201	320,581	366,957
1001-103-31-21-02711-5512 Trans Svc-Indep. Schl	-	39,580	33,494	19,633
1001-103-31-21-02711-5518 Bussing - Mtn Transit	130,578	82,990	165,603	173,883
1001-103-31-21-02711-5519 Transport Svc - Other	211,500	96,631	121,484	173,441

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-103-31-91 Athletics	712,021	569,450	688,518	706,399
1001-103-31-91-01401-5151 Supervisor Salaries	87,204	87,204	87,204	91,395
1001-103-31-91-01401-5161 Clerical Salaries			32,902	27,559
1001-103-31-91-01401-5191 Bullying/Harrassment	1,000	-	2,000	-
1001-103-31-91-01401-5192 Stipends	311,096	218,973	267,500	267,500
1001-103-31-91-01401-5193 Admin Coverage			2,500	2,500
1001-103-31-91-01401-5196 Health Ins Buyout	3,000	3,000	4,500	3,000
1001-103-31-91-01401-5211 Health Insurance			-	7,836
1001-103-31-91-01401-5219 HRA			-	1,650
1001-103-31-91-01401-5220 FICA	29,246	23,710	30,150	29,984
1001-103-31-91-01401-5234 VMERS	4,510	-	1,893	1,310
1001-103-31-91-01401-5261 Unemployment Comp	100	100	200	300
1001-103-31-91-01401-5271 Workers Comp	3,379	3,379	1,030	1,040
1001-103-31-91-01401-5281 Dental Insurance	708	440	800	880
1001-103-31-91-01401-5292 Life Insurance	614	598	2,610	414
1001-103-31-91-01401-5294 LTD Insurance			262	274
1001-103-31-91-01401-5296 Flex/HRA Admin Fees	104	-	216	216
1001-103-31-91-01401-5332 Conferences	-	-	500	
1001-103-31-91-01401-5341 Athletic Trainer	26,000	22,975	25,000	28,000
1001-103-31-91-01401-5342 Other Prof Svc	5,335	2,251	6,375	6,395
1001-103-31-91-01401-5431 Non-Technology R&M	6,500	5,608	6,500	6,500
1001-103-31-91-01401-5442 Rentals-Equip/Vehicles	22,900	22,999	20,200	22,200
1001-103-31-91-01401-5534 Telephone	600	-	-	600
1001-103-31-91-01401-5581 Mileage & Travel	6,420	3,533	4,000	4,500
1001-103-31-91-01401-5611 General Supplies	26,600	25,918	15,600	20,000
1001-103-31-91-01401-5615 Equipment < \$5K	34,822	21,990	30,170	40,107
1001-103-31-91-01401-5641 Books and Periodicals	900	292	900	900
1001-103-31-91-01401-5652 Software & Licenses	8,983	11,483	12,000	1,200
1001-103-31-91-01401-5739 Other Equipment		7,623	-	-
1001-103-31-91-01401-5811 Dues & Fees - Staff			-	345
1001-103-31-91-01401-5812 Dues & Fees - Students	42,000	35,926	44,894	46,294
1001-103-31-91-02716-5519 Transportation	90,000	71,448	88,612	93,500
1001-103-31-92-01502 National Honor Society	1,310	1,155	1,400	-
1001-103-31-92-01502-5611 General Supplies	925	770	1,000	-
1001-103-31-92-01502-5812 Dues & Fees - Students	385	385	400	-
1001-201-51 District	3,260,144	3,440,345	3,630,515	3,449,374
1001-201-51-11 District Regular Ed	3,057,836	3,251,814	3,359,446	3,172,257
1001-201-51-11-01154 504 Services - Holding			50,772	-
1001-201-51-11-01154-5592 504 Svc Holding			50,772	-
1001-201-51-11-02212 Curriculum	282,686	292,316	286,428	318,329
1001-201-51-11-02212-5141 Administrator Salaries	105,264	105,264	105,264	111,134
1001-201-51-11-02212-5161 Clerical Salaries			23,920	50,133
1001-201-51-11-02212-5192 Curriculum Stipends	15,000	31,820	33,314	47,248
1001-201-51-11-02212-5196 Health Ins Buyout	1,500	3,500	-	-
1001-201-51-11-02212-5211 Health Insurance	28,742	17,122	28,983	31,764
1001-201-51-11-02212-5219 HRA	7,140	6,700	5,670	4,725

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-201-51-11-02212-5220 FICA	17,171	17,499	12,432	15,951
1001-201-51-11-02212-5234 VMERS	4,959	4,400	1,316	2,382
1001-201-51-11-02212-5261 Unemployment Comp	300	300	150	225
1001-201-51-11-02212-5271 Workers Comp	4,199	4,199	773	780
1001-201-51-11-02212-5281 Dental Insurance	2,124	880	1,200	660
1001-201-51-11-02212-5292 Life Insurance	1,656	1,004	2,610	414
1001-201-51-11-02212-5294 LTD Insurance			316	333
1001-201-51-11-02212-5296 Flex/HRA Admin Fees	313	153	162	162
1001-201-51-11-02212-5321 Prof Educational Svc	5,000	3,790	6,000	6,000
1001-201-51-11-02212-5322 Unallowable Grant PD	-	9,150	-	
1001-201-51-11-02212-5331 EE Train & Devel Svc	-	3,250	2,000	1,000
1001-201-51-11-02212-5442 Rentals-Equip/Vehicles	654	-	-	
1001-201-51-11-02212-5581 Mileage & Travel	4,500	4,608	1,000	500
1001-201-51-11-02212-5582 Unallowable Grant Trav	-	2,444	-	
1001-201-51-11-02212-5611 General Supplies	15,200	7,061	2,500	1,500
1001-201-51-11-02212-5641 Books and Periodicals	63,464	66,640	56,000	40,000
1001-201-51-11-02212-5811 Dues & Fees - Staff	5,500	2,533	2,818	3,418
1001-201-51-11-02213 Instructnl Staff Training	2,850	3,900	12,850	-
1001-201-51-11-02213-5331 EE Train & Devel Svc	1,100	3,900	11,100	-
1001-201-51-11-02213-5651 Supplies-Tech Related	1,750	-	1,750	-
1001-201-51-11-02219 Othr Instructnl Improvmnt	2,000	-	4,471	-
1001-201-51-11-02219-5611 General Supplies	1,000	-	900	-
1001-201-51-11-02219-5641 Books and Periodicals	500	-	3,571	-
1001-201-51-11-02219-5811 Dues & Fees - Staff	500	-	-	-
1001-201-51-11-02230 Instruction-Related Tech	347,048	240,873	360,507	379,286
1001-201-51-11-02230-5171 Tech/Prof Staff Sal			62,000	64,980
1001-201-51-11-02230-5196 Health Ins Buyout			-	3,000
1001-201-51-11-02230-5199 COVID Duties	-	300	-	
1001-201-51-11-02230-5211 Health Insurance			19,322	-
1001-201-51-11-02230-5219 HRA			3,780	-
1001-201-51-11-02230-5220 FICA			4,743	5,200
1001-201-51-11-02230-5232 VSTRS--OPEB			1,450	1,340
1001-201-51-11-02230-5261 Unemployment Comp			100	150
1001-201-51-11-02230-5271 Workers Comp			515	520
1001-201-51-11-02230-5281 Dental Insurance			800	440
1001-201-51-11-02230-5292 Life Insurance			580	92
1001-201-51-11-02230-5294 LTD Insurance			186	195
1001-201-51-11-02230-5296 Flex/HRA Admin Fees			108	108
1001-201-51-11-02230-5321 Prof Educational Svc	5,000	-	7,500	7,500
1001-201-51-11-02230-5331 EE Train & Devel Svc	4,000	-	4,000	4,000
1001-201-51-11-02230-5432 Technology R&M	2,000	2,103	6,000	6,000
1001-201-51-11-02230-5619 COVID Supplies	-	279	-	-
1001-201-51-11-02230-5651 Supplies-Tech Related	3,617	-	-	-
1001-201-51-11-02230-5652 Software & Licenses	110,936	81,713	86,790	104,395
1001-201-51-11-02230-5653 STAR Reading & Math	11,894	12,557	13,813	13,813
1001-201-51-11-02230-5655 Tech Equipment <\$5K	206,601	142,961	148,820	167,553

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-201-51-11-02230-5734 Tech. Hardware	3,000	960	-	-
1001-201-51-11-02240 Data & Assessment	103,843	101,731	122,654	123,773
1001-201-51-11-02240-5151 Supervisor Salaries			75,205	78,819
1001-201-51-11-02240-5161 Clerical Salaries	97,688	100,024	22,541	23,867
1001-201-51-11-02240-5196 Health Ins Buyout			3,500	1,500
1001-201-51-11-02240-5220 FICA			7,746	7,970
1001-201-51-11-02240-5234 VMERS			5,570	4,949
1001-201-51-11-02240-5261 Unemployment Comp			200	300
1001-201-51-11-02240-5271 Workers Comp			1,030	1,040
1001-201-51-11-02240-5281 Dental Insurance			1,600	880
1001-201-51-11-02240-5292 Life Insurance			870	46
1001-201-51-11-02240-5294 LTD Insurance			226	236
1001-201-51-11-02240-5296 Flex/HRA Admin Fees			216	216
1001-201-51-11-02240-5331 EE Train & Devel Svc			300	300
1001-201-51-11-02240-5581 Mileage & Travel	1,146	295	350	350
1001-201-51-11-02240-5611 General Supplies	4,139	1,298	3,000	3,000
1001-201-51-11-02240-5641 Books and Periodicals	150	-	150	150
1001-201-51-11-02240-5652 Software & Licenses	570	-	-	-
1001-201-51-11-02240-5811 Dues & Fees - Staff	150	114	150	150
1001-201-51-11-0231 Board of School Trustees	122,332	93,903	137,450	137,466
1001-201-51-11-02311-5192 School Board Stipends	13,500	12,350	14,500	14,500
1001-201-51-11-02311-5220 FICA	1,033	945	1,110	1,109
1001-201-51-11-02311-5261 Unemployment Comp	100	100	-	-
1001-201-51-11-02311-5271 Workers Comp	160	160	-	-
1001-201-51-11-02311-5312 Treasurer's Services			13,500	13,517
1001-201-51-11-02311-5331 Training & Devel Svc			1,500	1,500
1001-201-51-11-02311-5341 Legal Svc - Other	56,733	43,439	35,000	35,000
1001-201-51-11-02311-5342 Auditing Services	41,706	27,000	42,000	42,000
1001-201-51-11-02311-5581 Mileage & Travel	450	569	300	300
1001-201-51-11-02311-5611 General Supplies	650	1,401	1,300	1,300
1001-201-51-11-02311-5811 Dues & Fees - Staff	8,000	7,939	8,240	8,240
1001-201-51-11-02317-5341 Legal Svc-Negotiations			20,000	20,000
1001-201-51-11-02320 Superintendent	280,360	269,458	297,971	284,315
1001-201-51-11-02320-5141 Administrator Salaries	203,463	213,931	129,000	136,680
1001-201-51-11-02320-5161 Clerical Salaries			76,427	70,312
1001-201-51-11-02320-5196 Health Ins Buyout	3,000	438	-	-
1001-201-51-11-02320-5211 Health Insurance	15,743	15,737	27,422	19,854
1001-201-51-11-02320-5218 HSA			-	4,200
1001-201-51-11-02320-5219 HRA	5,355	2,469	7,560	1,575
1001-201-51-11-02320-5220 FICA	15,794	15,875	15,716	15,835
1001-201-51-11-02320-5232 VSTRS--OPEB	1,450	-	-	-
1001-201-51-11-02320-5234 VMERS	3,873	2,481	4,204	2,634
1001-201-51-11-02320-5261 Unemployment Comp	200	200	250	375
1001-201-51-11-02320-5271 Workers Comp	2,537	2,537	1,287	1,299
1001-201-51-11-02320-5281 Dental Insurance	1,416	1,242	2,000	1,100
1001-201-51-11-02320-5292 Life Insurance	1,251	1,092	3,190	460
1001-201-51-11-02320-5294 LTD Insurance			545	621

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-201-51-11-02320-5296 Flex/HRA Admin Fees	313	172	270	270
1001-201-51-11-02320-5298 District-Wide Enrich	6,250	-	6,250	6,250
1001-201-51-11-02320-5311 Official/Admin Svc			3,000	3,000
1001-201-51-11-02320-5331 Leadership Prof Dev	8,555	3,706	3,500	2,500
1001-201-51-11-02320-5332 Conferences			4,500	4,500
1001-201-51-11-02320-5581 Mileage & Travel	2,300	1,007	1,000	1,000
1001-201-51-11-02320-5611 General Supplies	2,360	3,660	1,350	1,350
1001-201-51-11-02320-5613 Recognitions	500	238	500	500
1001-201-51-11-02320-5614 Incidentals			1,000	1,000
1001-201-51-11-02320-5641 Books and Periodicals	1,000	113	1,000	1,000
1001-201-51-11-02320-5811 Dues & Fees	5,000	4,560	8,000	8,000
1001-201-51-11-02510 Fiscal Services	504,223	497,650	434,884	374,472
1001-201-51-11-02510-5141 Administrator Salaries	164,044	156,564	92,500	97,652
1001-201-51-11-02510-5161 Clerical Salaries			16,500	16,500
1001-201-51-11-02510-5171 Tech/Prof Staff Sal			103,000	103,000
1001-201-51-11-02510-5194 Overtime Wages			-	5,000
1001-201-51-11-02510-5196 Health Ins Buyout			-	6,000
1001-201-51-11-02510-5211 Health Insurance	17,797	17,274	33,178	18,233
1001-201-51-11-02510-5219 HRA	5,355	202	9,450	3,150
1001-201-51-11-02510-5220 FICA	12,549	11,487	9,272	17,454
1001-201-51-11-02510-5234 VMERS	10,292	9,807	15,416	15,920
1001-201-51-11-02510-5261 Unemployment Comp	200	200	350	525
1001-201-51-11-02510-5271 Workers Comp	1,826	1,826	1,803	1,820
1001-201-51-11-02510-5281 Dental Insurance	1,416	907	2,800	1,540
1001-201-51-11-02510-5292 Life Insurance	1,195	834	3,770	598
1001-201-51-11-02510-5294 LTD Insurance			637	652
1001-201-51-11-02510-5296 Flex/HRA Admin Fees	209	158	378	378
1001-201-51-11-02510-5311 Official/Admin Svc	178,900	180,585	3,500	3,500
1001-201-51-11-02510-5332 Conferences	-	-	700	500
1001-201-51-11-02510-5352 Other Technical Svc	-	2,588	-	-
1001-201-51-11-02510-5533 Postage	8,000	3,617	6,000	6,000
1001-201-51-11-02510-5539 COVID Communications	-	24	-	
1001-201-51-11-02510-5581 Mileage & Travel	1,700	172	700	500
1001-201-51-11-02510-5611 General Supplies	2,500	7,108	4,000	4,200
1001-201-51-11-02510-5615 Equipment < \$5K	3,789	6,235	17,050	1,000
1001-201-51-11-02510-5652 Software & Licenses	-	3,080	6,860	8,000
1001-201-51-11-02510-5811 Dues & Fees - Staff	1,000	3,796	400	600
1001-201-51-11-05020-5833 Bond Issuance Costs	3,030	3,030	-	
1001-201-51-11-02510-5835 Interest on ST Debt	90,421	88,155	105,000	60,000
1001-201-51-11-02510-5898 Bank Fees & Penalties			1,620	1,750
1001-201-51-11-02560 Public Information Services	10,900	5,147	11,000	11,000
1001-201-51-11-02560-5531 Budget Communication	2,100	-	1,000	1,000
1001-201-51-11-02560-5533 Postage	2,000	90	2,000	2,000
1001-201-51-11-02560-5541 Advertising - School Boar	5,000	4,097	6,000	6,000
1001-201-51-11-02560-5551 Printing - Annual Rprt	1,800	960	2,000	2,000
1001-201-51-11-02570 HR/Personnel Services	7,545	17,052	121,465	120,018
1001-201-51-11-02570-5151 Supervisor Salaries			59,560	62,422

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-201-51-11-02570-5211 Health Insurance			13,101	14,358
1001-201-51-11-02570-5219 HRA			3,780	3,150
1001-201-51-11-02570-5220 FICA			2,552	4,775
1001-201-51-11-02570-5234 VMERS			3,276	2,966
1001-201-51-11-02570-5251 Tuition Reimb EE			22,714	16,650
1001-201-51-11-02570-5261 Unemployment Comp			100	150
1001-201-51-11-02570-5271 Workers Comp			515	520
1001-201-51-11-02570-5281 Dental Insurance			800	440
1001-201-51-11-02570-5292 Life Insurance			580	92
1001-201-51-11-02570-5294 LTD Insurance			179	187
1001-201-51-11-02570-5296 Flex/HRA Admin Fees			108	108
1001-201-51-11-02570-5297 Catamount Health Cont	1,500	10,060	5,000	5,000
1001-201-51-11-02570-5352 Fingerprint Screening	1,500	1,126	1,500	1,500
1001-201-51-11-02570-5353 csONE Annual Svc Fees	-	650	-	-
1001-201-51-11-02570-5541 Advertising	4,545	4,621	3,500	3,500
1001-201-51-11-02570-5581 Mileage & Travel			300	300
1001-201-51-11-02570-5611 Supplies			3,500	3,500
1001-201-51-11-02570-5811 Dues & Fees			400	400
1001-201-51-11-02570-5897 PY Exp Adjustment	-	596	-	-
1001-201-51-11-02580 Administrative Technology	530,042	521,711	491,993	535,429
1001-201-51-11-02580-5151 Supervisor Salaries	65,000	125,000	63,000	66,027
1001-201-51-11-02580-5171 Tech/Prof Staff Sal	145,247	94,477	91,396	109,240
1001-201-51-11-02580-5195 Summer Pay/Wages	-	1,733	1,750	1,750
1001-201-51-11-02580-5196 Health Ins Buyout	3,000	3,000	3,000	3,000
1001-201-51-11-02580-5211 Health Insurance	19,016	34,133	20,338	31,123
1001-201-51-11-02580-5218 HSA			-	2,200
1001-201-51-11-02580-5219 HRA	5,355	8,909	5,760	3,670
1001-201-51-11-02580-5220 FICA	16,313	16,422	12,175	13,771
1001-201-51-11-02580-5232 VSTRS--OPEB	-	1,308	-	-
1001-201-51-11-02580-5234 VMERS	10,662	6,826	8,658	8,470
1001-201-51-11-02580-5261 Unemployment Comp	400	400	300	500
1001-201-51-11-02580-5271 Workers Comp	1,829	1,829	1,545	1,732
1001-201-51-11-02580-5281 Dental Insurance	2,832	1,342	1,600	1,466
1001-201-51-11-02580-5292 Life Insurance	1,993	635	1,160	215
1001-201-51-11-02580-5294 LTD Insurance			189	243
1001-201-51-11-02580-5296 Flex/HRA Admin Fees	418	226	324	360
1001-201-51-11-02580-5432 Technology R&M	56,698	55,061	56,698	56,698
1001-201-51-11-02580-5532 Internet	112,758	100,703	108,961	108,961
1001-201-51-11-02580-5534 Telephone	3,770	1,550	3,770	3,770
1001-201-51-11-02580-5581 Mileage & Travel	3,500	4,606	1,000	1,000
1001-201-51-11-02580-5651 Supplies-Tech Related	11,500	5,981	11,500	11,500
1001-201-51-11-02580-5652 Software & Licenses	66,451	52,961	78,869	87,989
1001-201-51-11-02580-5655 Tech Equipment < \$5K	3,300	1,512	20,000	21,744
1001-201-51-11-02580-5739 Other Equipment	-	3,099	-	-
1001-201-51-11-02590 Othr Central Support Svc	20,800	10,436	12,183	12,183
1001-201-51-11-02590-5192 LSB Stipends	5,000	5,210	5,000	5,000
1001-201-51-11-02590-5220 FICA			383	383

Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
1001-201-51-11-02590-5442 Rentals-Equip/Vehicles	8,300	1,622	3,300	3,300
1001-201-51-11-02590-5611 General Supplies	2,000	357	500	500
1001-201-51-11-02590-5612 Copier Paper	5,500	3,247	3,000	3,000
1001-201-51-11-026 Facilities - District	263,463	662,939	294,194	253,555
1001-201-51-11-02610 Operation of Bldngs DO	138,177	132,610	169,482	124,850
1001-201-51-11-02610-5411 Water & Sewer	200	418	750	750
1001-201-51-11-02610-5431 Non-Tech Repairs & Maint			1,000	1,000
1001-201-51-11-02610-5521 P&C Insurance	135,377	129,187	154,632	110,000
1001-201-51-11-02610-5611 General Supplies			5,000	5,000
1001-201-51-11-02610-5615 Equipment < \$5K			2,500	2,500
1001-201-51-11-02610-5621 Natural Gas	500	340	2,000	2,000
1001-201-51-11-02610-5622 Electricity	2,000	2,593	3,400	3,400
1001-201-51-11-02610-5626 Gasoline	100	71	200	200
1001-201-51-11-02660 Security	95,000	81,948	89,500	91,021
1001-201-51-11-02660-5321 SRO Trainings	2,000	575	2,000	2,000
1001-201-51-11-02660-5341 Prof Svc - SRO	82,500	75,000	77,000	78,521
1001-201-51-11-02660-5611 General Supplies	3,000	1,041	3,000	3,000
1001-201-51-11-02660-5651 Supplies-Tech Related	-	282	-	-
1001-201-51-11-02660-5652 ALICE Modules & Licens	7,500	5,051	7,500	7,500
1001-201-51-11-02680 Plant Maintenance Distrct	125,286	459,247	124,712	128,705
1001-201-51-11-02680-5151 Supervisor Salaries	83,286	83,287	83,288	87,289
1001-201-51-11-02680-5211 Health Insurance			13,102	14,358
1001-201-51-11-02680-5219 HRA			3,780	3,150
1001-201-51-11-02680-5220 FICA			6,372	6,678
1001-201-51-11-02680-5234 VMERS			4,582	4,147
1001-201-51-11-02680-5261 Unemployment Comp			100	150
1001-201-51-11-02680-5271 Workers Comp			3,100	3,105
1001-201-51-11-02680-5281 Dental Insurance			800	440
1001-201-51-11-02680-5292 Life Insurance			580	368
1001-201-51-11-02680-5294 LTD Insurance			250	262
1001-201-51-11-02680-5296 Flex/HRA Admin Fees			108	108
1001-201-51-11-02680-5341 Other Prof Svc	10,000	4,506	1,500	1,500
1001-201-51-11-02680-5431 Non-Tech Repairs & Ma	12,000	2,026	6,500	6,500
1001-201-51-11-02680-5611 General Supplies	20,000	19,502	475	475
1001-201-51-11-02680-5733 Furniture & Fixtures	-	2,249	-	-
1001-201-51-11-02680-5811 Dues & Fees - Staff			175	175
1001-201-51-11-02711-5511 Homelss Trans Pub LEA	-	2,672	-	-
1001-201-51-11-02711-5518 COVID Meal Transport	-	336,516	-	-
1001-201-51-11-02711-5519 Homless Trans Other	-	8,490	-	-
1001-201-51-11-02902 Homeless Student Support	55,000	4,169	55,000	55,000
1001-201-51-11-02902-5611 General Supplies	55,000	4,169	55,000	55,000
1001-201-51-11-04 Dist Bldng Improvements	-	71,081	-	-
1001-201-51-11-04600-5451 Construction Svc	-	8,086	-	-
1001-201-51-11-04700-5451 Construction Svc	-	62,995	-	-
1001-201-51-11-050 Debt Service	429,744	400,430	526,750	476,410
1001-201-51-11-05020 Debt-Capital Construction	382,344	353,030	479,557	430,040
1001-201-51-11-05020-5831 Redemption of Principl	270,000	270,000	335,750	335,750

DETAILED EXPENDITURE BUDGET	\$31,124,619	\$29,261,923	\$31,682,206	\$31,764,139
Account/Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Proposed Budget
1001-201-51-11-05020-5832 Interest on LT Debt	112,344	83,030	143,807	94,290
1001-201-51-11-05090 Debt - Other	47,400	47,400	47,193	46,370
1001-201-51-11-05090-5831 Redemption of Principl	46,053	46,053	42,562	40,659
1001-201-51-11-05090-5832 Interest on LT Debt	1,347	1,347	4,631	5,711
1001-201-51-11-05390 Fund Transfers	-	48,151	49,374	-
1001-201-51-11-05390-5912 Transfer to Food Svc	-	48,151	49,374	-
1001-201-51-21 District Spec Ed Eligible	202,308	188,531	271,069	277,117
1001-201-51-21-01201 SpecEd Instructn-Allocate	-	-	71,826	72,260
1001-201-51-21-01201-5111 Faculty Salaries			62,420	63,663
1001-201-51-21-01201-5196 Health Ins Buyout			1,000	1,000
1001-201-51-21-01201-5220 FICA			4,852	4,947
1001-201-51-21-01201-5232 VSTRS--OPEB			1,450	1,340
1001-201-51-21-01201-5261 Unemployment Comp			100	150
1001-201-51-21-01201-5271 Workers Comp			516	520
1001-201-51-21-01201-5281 Dental Insurance			800	440
1001-201-51-21-01201-5292 Life Insurance			580	92
1001-201-51-21-01201-5296 Flex/HRA Admin Fees			108	108
1001-201-51-21-02490 Spec Ed Administration	202,308	188,531	199,243	204,857
1001-201-51-21-02490-5141 Administrator Salaries	118,106	118,106	118,106	124,692
1001-201-51-21-02490-5161 Clerical Salaries	21,208	21,074	21,840	22,277
1001-201-51-21-02490-5211 Health Insurance	17,797	17,789	20,077	22,003
1001-201-51-21-02490-5219 HRA	5,355	2,758	5,670	4,725
1001-201-51-21-02490-5220 FICA	10,658	10,370	10,706	11,243
1001-201-51-21-02490-5234 VMERS	1,060	1,791	1,202	1,059
1001-201-51-21-02490-5261 Unemployment Comp	200	200	200	300
1001-201-51-21-02490-5271 Workers Comp	3,281	3,281	1,030	1,040
1001-201-51-21-02490-5281 Dental Insurance	1,416	862	1,600	880
1001-201-51-21-02490-5292 Life Insurance	1,117	923	2,610	414
1001-201-51-21-02490-5294 LTD Insurance			486	508
1001-201-51-21-02490-5296 Flex/HRA Admin Fees	209	126	216	216
1001-201-51-21-02490-5321 Prof Educational Svc	7,500	-	-	
1001-201-51-21-02490-5331 EE Train & Devel Svc	-	-	500	500
1001-201-51-21-02490-5533 Postage			500	500
1001-201-51-21-02490-5534 Telephone	1,000	869	950	950
1001-201-51-21-02490-5536 Paper Shredding			1,000	1,000
1001-201-51-21-02490-5581 Mileage & Travel	1,750	578	600	600
1001-201-51-21-02490-5611 General Supplies	301	329	1,800	1,800
1001-201-51-21-02490-5612 Copier Paper	1,500	1,500	1,500	1,500
1001-201-51-21-02490-5641 Books and Periodicals	250	83	250	250
1001-201-51-21-02490-5651 Supplies-Tech Related	1,300	875	-	-
1001-201-51-21-02490-5652 Software & Licenses	7,400	7,018	7,400	7,400
1001-201-51-21-02490-5811 Dues & Fees - Staff	900	-	1,000	1,000
Grand Total	\$ 31,124,619	\$ 29,261,923	\$ 31,682,206	\$ 31,764,139

Property Tax Impact by Homestead Value

The table below shows education tax increases for those homeowners who pay solely based on property value and do not receive any property tax credits. However, if your property qualifies as a homestead and your adjusted gross household income is \$138,500 or less, you likely qualify for a Property Tax Credit under Vermont's income sensitivity program.

Assessed Property Value	FY21 Education Tax (current)	FY22 Education Tax (proposed)	Annual Increase	Monthly Increase
\$100,000	\$1,533	\$1,548	\$14.60	\$1.22
\$150,000	\$2,300	\$2,321	\$21.90	\$1.83
\$200,000	\$3,066	\$3,095	\$29.20	\$2.43
\$250,000	\$3,833	\$3,869	\$36.50	\$3.04
\$300,000	\$4,599	\$4,643	\$43.80	\$3.65
\$350,000	\$5,366	\$5,417	\$51.10	\$4.26
\$400,000	\$6,132	\$6,190	\$58.40	\$4.87
\$450,000	\$6,898	\$6,964	\$65.70	\$5.48
\$500,000	\$7,665	\$7,738	\$73.00	\$6.08
Tax Rate per \$100 of Assessed Value	\$1.533	\$1.548	\$0.015 or 1.0%	

* FY22 rate is subject to final adjustment by the state legislature
 ** The House Ways and Means have updated the Yield and this chart reflects the most current information. These amounts are different from what is in the Milton Town Report because the change took effect after we submitted the report to the printers

Vermont's Income Sensitivity Program & Property Tax Credits

Homeowners with an adjusted gross household income less than \$138,500 who meet the eligibility requirements and whose property qualifies as a homestead are likely eligible for a reduction of their property tax under Vermont's income sensitivity program. **Approximately 77%** of Milton households pay an income-sensitized property tax, meaning that their total property tax bill is reduced by a state payment, called a property tax credit.

If your **adjusted gross household income is below \$99,000**, your education property tax is based on a flat rate of your income. For Milton, that rate is 2.37% in FY21 and 2.38% in FY22 (based on the proposed budget).

For example, if your property value is \$200,000, your FY22 education tax based solely on property value is \$3,095. However, if your household income is \$60,000 (just above the median tax filer income in Vermont), your education tax is capped at \$1,428 (\$60,000 x 2.38%). The difference of \$1,667 (\$3,095 - \$1,428) is your property tax credit, which is applied directly to your tax bill.

A household with a \$60,000 income can expect to pay approximately \$1,428 in education taxes. This generally holds true whether they live in a \$200,000 home or a \$400,000 home.

If your **adjusted gross household income is between \$99,000 and \$138,500**, your taxes are based on a combination of adjusted gross household income and assessed property value.

If your **adjusted gross household income is above \$138,500**, your education tax is solely based on property value.

Income Sensitivity Tax Cap

Household Income	FY21 Tax Cap (Current)	FY22 Tax Cap (Proposed)	Annual Increase	Monthly Increase
\$47,000	\$1,114	\$1,119	\$4.70	\$0.39
\$50,000	\$1,185	\$1,190	\$5.00	\$0.42
\$55,000	\$1,304	\$1,309	\$5.50	\$0.46
\$60,000	\$1,422	\$1,428	\$6.00	\$0.50
\$65,000	\$1,541	\$1,547	\$6.50	\$0.54
\$70,000	\$1,659	\$1,666	\$7.00	\$0.58
\$75,000	\$1,778	\$1,785	\$7.50	\$0.63
\$80,000	\$1,896	\$1,904	\$8.00	\$0.67
\$85,000	\$2,015	\$2,023	\$8.50	\$0.71
\$90,000	\$2,133	\$2,142	\$9.00	\$0.75
\$95,000	\$2,252	\$2,261	\$9.50	\$0.79
\$99,000	\$2,346	\$2,356	\$9.90	\$0.83

* FY22 rate is subject to final adjustment by the state legislature.

