

DUMMERSTON TOWN SCHOOL DISTRICT

FY18 PROPOSED BUDGET REVENUE, EXPENSE AND RESERVE SUMMARY

Board Approved 1/24/17

Including Separate Article [5/23/17]

Description	FY16 BUDGET	FY16 ACTUAL	FY17 ADOPTED	FY18 PROPOSED	FY18 v.17 Difference	Percent Difference
Revenues						
TUITION REVENUE	24,000	8,353	10,000	30,500	20,500	205%
INTEREST EARNINGS	500	185	500	200	(300)	-60%
RENTAL FEES	11,666	10,080	10,000	10,000	-	0%
Health Services - WSESU	17,000	17,000	17,000	17,000	-	0%
MEDICAID SUB GRANT	24,000	24,000	40,000	18,500	(21,500)	-54%
EPSDT MEDICAID SUB GRANT	30,000	30,000	8,000	7,600	(400)	-5%
TITLE II A SUB-GRANT (WSESU)	84,000	86,439	87,000	76,665	(10,335)	-12%
GENERAL STATE SUPPORT GRANT	2,652,127	2,652,507	2,810,894	2,792,166	(18,728)	-1%
ACT 60 SMALL SCHOOLS GRANT	34,047	34,768	34,488	34,515	27	0%
TRANSPORTATION GRANT (STATE)	55,143	55,143	60,209	60,354	145	0%
SPECIAL EDUCATION STATE AID	313,346	315,942	397,570	-	(397,570)	-100%
Total General Fund Revenue	3,245,829	3,234,417	3,475,661	3,047,500	(428,161)	-12.3%
Special Article 6 [March 2017]				60,000		
Total expenditures	3,245,829	3,254,864	3,475,661	3,047,500	(428,161)	-12.3%
Surplus / Deficit	0	-20,447	0	0	-	

PreK-8 Enrollment	161	167	160	155
	Nov. 2014	Nov. 2015	Nov. 2016	Est. Nov 2017

Fund Balances: [preliminary]	FY16	FY17 Projected
General Fund	-43,192	0
Capital Fund	1,243	1,243
Food Fund	10,789	10,789
Endowment Fund	2,869	2,869
Total Fund Balances	-28,291	14,901

DUMMERSTON TOWN SCHOOL DISTRICT
FY18 Proposed Expenditure Budget

FY18 v.17

Account	Description	FY16 Budget	FY16 Actual	FY17 Budget	FY18Prop.	\$ Diff	Pct Diff
001.0100.00.1116.320.000.5	TECHNOLOGY CS	5,000	7,350	5,000	0	-5,000	-100.0%
001.0100.00.1116.530.000.5	SITE LICENSE/ON LINE FEES	1,000	796	1,000	1,000	0	0.0%
001.0100.00.1116.610.000.5	TECHNOLOGY SUPPLIES	1,000	97	1,000	1,000	0	0.0%
001.0100.00.1116.615.000.5	SOFTWARE - INSTRUCTION	1,500	285	1,500	1,500	0	0.0%
001.0100.00.1116.670.000.5	SOFTWARE-STUDENT DATA/NOTIFICATI	2,520	510	2,520	2,520	0	0.0%
001.0100.00.1116.730.000.5	TECHNOLOGY EQUIPMENT	11,000	9,003	11,000	5,000	-6,000	-54.5%
Func: TECHNOLOGY EDUCATION - 1116		22,020	18,041	22,020	11,020	-11,000	-50.0%
001.0100.00.2120.110.000.5	GUIDANCE SALARY	29,816	39,340	43,625	73,435	29,810	68.3%
001.0100.00.2120.210.000.5	HEALTH	11,248	0	12,137	0	-12,137	-100.0%
001.0100.00.2120.215.000.5	DENTAL	946	0	946	955	9	1.0%
001.0100.00.2120.220.000.5	FICA	2,281	2,956	3,337	5,618	2,281	68.4%
001.0100.00.2120.230.000.5	LIFE INS	67	72	67	68	1	1.5%
001.0100.00.2120.250.000.5	WORKERS COMP	0	327	230	232	2	0.9%
001.0100.00.2120.274.000.5	DISBILITY INS	110	204	110	111	1	0.9%
001.0100.00.2120.283.000.5	403(B) BENEFIT	289	0	289	292	3	1.0%
001.0100.00.2120.285.000.5	125 PLAN	70	120	70	71	1	1.4%
001.0100.00.2120.290.000.5	COURSE REIMBURSEMENT	500	110	500	505	5	1.0%
001.0100.00.2120.320.000.5	PSYCHOLOGICAL CS	2,000	2,078	0	0	0	0.0%
001.0100.00.2120.610.000.5	GUIDANCE SUPPLIES	1,900	706	1,000	1,000	0	0.0%
001.0100.00.2120.640.000.5	BOOKS	50	0	50	50	0	0.0%
Func: COUNSELING SERVICES - 2120		49,277	45,912	62,360	82,337	19,977	32.0%
001.0100.00.2134.110.000.5	NURSE SALARY	67,569	66,906	67,575	69,997	2,422	3.6%
001.0100.00.2134.210.000.5	NURSE HEALTH	13,985	13,985	15,583	16,206	623	4.0%
001.0100.00.2134.215.000.5	DENTAL	994	941	994	1,004	10	1.0%
001.0100.00.2134.220.000.5	FICA	5,169	4,792	5,169	5,355	186	3.6%
001.0100.00.2134.230.000.5	LIFE INS	125	126	125	126	1	0.8%
001.0100.00.2134.250.000.5	WORKERS COMP	0	556	526	531	5	1.0%
001.0100.00.2134.274.000.5	DISABILITY INS	250	348	250	253	3	1.2%
001.0100.00.2134.283.000.5	403(B) BENEFIT	662	669	662	669	7	1.1%
001.0100.00.2134.285.000.5	125 PLAN	70	120	70	71	1	1.4%
001.0100.00.2134.290.000.5	COURSE REIMBURSEMENT	675	583	675	682	7	1.0%
001.0100.00.2134.330.000.5	DOCTOR CS	200	200	200	200	0	0.0%
001.0100.00.2134.610.000.5	SUPPLIES	550	365	1,000	1,000	0	0.0%
Func: NURSING SERVICES - 2134		90,249	89,591	92,829	96,093	3,264	3.5%
001.0100.00.2140.320.000.5	CONTRACTED PROF SERVICES	0	0	1,000	0	-1,000	-100.0%
Func: PSYCHOLOGICAL SERVICES - 2140		0	0	1,000	0	-1,000	-100.0%
001.0100.00.2210.320.000.5	PROGRAM IMPROVEMENT	9,600	13,271	9,600	9,600	0	0.0%
Func: IMPROVEMENT OF INSTR SVCS - 2210		9,600	13,271	9,600	9,600	0	0.0%
001.0100.00.2222.110.000.5	LIBRARIAN SALARY	41,579	41,171	41,582	41,998	416	1.0%
001.0100.00.2222.210.000.5	HEALTH	4,269	4,269	4,749	4,938	189	4.0%
001.0100.00.2222.215.000.5	DENTAL	291	276	291	294	3	1.0%
001.0100.00.2222.220.000.5	FICA	3,181	2,609	3,181	3,213	32	1.0%
001.0100.00.2222.230.000.5	LIFE INS	77	81	77	78	1	1.3%

**DUMMERSTON TOWN SCHOOL DISTRICT
FY18 Proposed Expenditure Budget**

FY18 v.17

Account	Description	FY16 Budget	FY16 Actual	FY17 Budget	FY18Prop.	\$ Diff	Pct Diff
001.0100.00.2222.250.000.5	WORKERS COMP	0	342	324	327	3	0.9%
001.0100.00.2222.274.000.5	DISABILITY INS	154	214	154	156	2	1.3%
001.0100.00.2222.283.000.5	403(B) BENEFIT	408	412	408	412	4	1.0%
001.0100.00.2222.285.000.5	125 PLAN	70	120	70	71	1	1.4%
001.0100.00.2222.290.000.5	COURSE REIMBURSEMENT	405	460	405	409	4	1.0%
001.0100.00.2222.430.000.5	REPAIRS	200	50	200	200	0	0.0%
001.0100.00.2222.530.000.5	ON LINE FEES	100	1,086	900	900	0	0.0%
001.0100.00.2222.610.000.5	SUPPLIES & AUDIO VISUAL SUPPLIES	1,167	1,170	1,167	1,167	0	0.0%
001.0100.00.2222.640.000.5	LIBRARY BOOKS	2,800	3,978	2,800	2,800	0	0.0%
001.0100.00.2222.737.000.5	EQUIPMENT	300	368	300	300	0	0.0%
Func: SCHOOL LIBRARY SERVICES - 2222		55,001	56,606	56,608	57,262	654	1.2%
001.0100.00.2310.110.000.5	SCHOOL BOARD SALARY	2,500	2,500	2,500	2,500	0	0.0%
001.0100.00.2310.115.000.5	BOARD CLERK SALARY	1,000	0	1,000	1,000	0	0.0%
001.0100.00.2310.220.000.5	FICA	268	191	268	268	0	0.0%
001.0100.00.2310.250.000.5	WORKERS COMP	0	21	21	21	0	0.0%
001.0100.00.2310.330.000.5	LEGAL FEES	1,000	196	26,000	3,000	-23,000	-88.5%
001.0100.00.2310.610.000.5	SCH BOARD SUPPLIES & ADS	500	209	500	500	0	0.0%
001.0100.00.2310.810.000.5	SCH BOARD DUES & FEES	2,100	1,957	2,400	2,400	0	0.0%
Func: BOARD OF EDUCATION - 2310		7,368	5,073	32,689	9,689	-23,000	-70.4%
001.0100.00.2321.331.000.5	WSESU ASSESSMENT	149,241	149,241	153,559	153,789	230	0.1%
Func: OFFICE OF SUPERINTENDENT - 2321		149,241	149,241	153,559	153,789	230	0.1%
001.0100.00.2410.110.000.5	PRINCIPAL SALARY	92,250	92,250	94,560	96,920	2,360	2.5%
001.0100.00.2410.112.000.5	SECRETARY SALARY	30,000	37,794	34,425	35,289	864	2.5%
001.0100.00.2410.113.000.5	CLERICAL SUB/SUPPORT SALARY	3,000	3,713	3,000	3,800	800	26.7%
001.0100.00.2410.210.000.5	HEALTH	30,521	16,635	15,090	32,501	17,411	115.4%
001.0100.00.2410.215.000.5	DENTAL	1,988	941	1,988	2,008	20	1.0%
001.0100.00.2410.220.000.5	FICA PRINCIPAL	9,582	10,169	9,867	9,996	129	1.3%
001.0100.00.2410.230.000.5	LIFE INS	431	440	431	435	4	0.9%
001.0100.00.2410.240.000.5	VT MUN RET	1,657	1,352	1,657	1,674	17	1.0%
001.0100.00.2410.250.000.5	WORKERS COMP	1,000	1,083	1,000	1,010	10	1.0%
001.0100.00.2410.274.000.5	DISABILITY INS	348	619	500	505	5	1.0%
001.0100.00.2410.283.000.5	RETIREMENT CONTRIBUTIONS	3,404	3,422	3,404	3,500	96	2.8%
001.0100.00.2410.285.000.5	125 PLAN	70	120	70	71	1	1.4%
001.0100.00.2410.320.000.5	STUDENT DATA MANAGEMENT CS	2,800	2,520	1,300	1,300	0	0.0%
001.0100.00.2410.580.000.5	TRAVEL	500	0	500	500	0	0.0%
001.0100.00.2410.610.000.5	SUPPLIES	1,100	2,441	1,100	1,100	0	0.0%
001.0100.00.2410.640.000.5	PERIODICALS	300	163	300	300	0	0.0%
001.0100.00.2410.730.000.5	EQUIPMENT REPLACEMENT	750	0	750	750	0	0.0%
001.0100.00.2410.810.000.5	DUES & FEES	1,050	1,888	1,050	1,050	0	0.0%
Func: OFFICE OF THE PRINCIPAL - 2410		180,751	175,553	170,992	192,709	21,717	12.7%
001.0100.00.2520.110.000.5	TREASURER SALARY	300	300	300	300	0	0.0%
001.0100.00.2520.610.000.5	SUPPLIES	1,300	1,300	1,300	1,300	0	0.0%
Func: FISCAL SERVICES - 2520		1,600	1,600	1,600	1,600	0	0.0%
001.0100.00.2600.110.000.5	CUSTODIAL SALARY	56,018	46,140	42,200	41,301	-899	-2.1%

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Account	Description	FY16 Budget	FY16 Actual	FY17 Budget	FY18Prop.	FY18 v.17	
						\$ Diff	Pct Diff
001.0100.00.2600.210.000.5	HEALTH	19,548	13,163	8,399	6,952	-1,447	-17.2%
001.0100.00.2600.215.000.5	DENTAL	1,471	459	1,471	1,486	15	1.0%
001.0100.00.2600.220.000.5	FICA	4,285	3,485	4,285	3,160	-1,126	-26.3%
001.0100.00.2600.230.000.5	LIFE INS	76	72	76	77	1	1.3%
001.0100.00.2600.240.000.5	VT MUN RET	1,648	1,832	1,648	1,664	16	1.0%
001.0100.00.2600.250.000.5	WORKERS COMP	0	2,597	2,608	2,634	26	1.0%
001.0100.00.2600.274.000.5	DISAB INS	159	102	159	161	2	1.3%
001.0100.00.2600.339.000.5	CONTRACTED SERVICES	24,500	30,935	0	0	0	
001.0100.00.2600.411.000.5	WATER	3,000	3,565	3,000	3,400	400	13.3%
001.0100.00.2600.420.000.5	CUSTODIAL SERVICES - CS	0	0	24,500	24,500	0	0.0%
001.0100.00.2600.421.000.5	RUBISH REMOVAL	4,000	3,829	4,000	4,000	0	0.0%
001.0100.00.2600.430.000.5	BLDG MAINT C/S	38,550	45,411	38,550	38,550	0	0.0%
001.0100.00.2600.431.000.5	GROUNDS MAINTENANCE	12,000	13,254	12,000	12,000	0	0.0%
001.0100.00.2600.520.000.5	PROPERTY & LIABILITY INS	24,260	7,932	6,900	6,900	0	0.0%
001.0100.00.2600.530.000.5	TELEPHONE & POSTAGE	6,500	6,742	6,500	6,500	0	0.0%
001.0100.00.2600.534.000.5	FIBER CONNECT FEES	3,168	2,880	3,168	3,168	0	0.0%
001.0100.00.2600.580.000.5	TRAVEL	375	0	375	375	0	0.0%
001.0100.00.2600.610.000.5	SUPPLIES	12,000	12,895	12,000	12,000	0	0.0%
001.0100.00.2600.622.000.5	ELECTRICITY	30,000	24,863	27,500	23,500	-4,000	-14.5%
001.0100.00.2600.624.000.5	FUEL OIL	42,500	19,798	42,500	35,500	-7,000	-16.5%
001.0100.00.2600.730.000.5	EQUIPMENT	300	5,558	300	300	0	0.0%
Func: OPERATIONS & MAINT OF PLANT - 2600		284,358	245,510	242,139	228,127	-14,012	-5.8%
001.0100.00.2700.519.000.5	TRANSPORT SERV C/S	134,481	134,661	137,081	139,914	2,833	2.1%
Func: STUDENT TRANSPORTATION SVCS - 2700		134,481	134,661	137,081	139,914	2,833	2.1%
001.0100.00.2720.519.000.5	FIELD TRIPS	3,000	3,798	3,000	4,000	1,000	33.3%
001.0100.00.2720.522.000.5	8TH GRADE CLASS TRIP	4,000	2,224	4,000	0	-4,000	-100.0%
Func: STUDENT TRANSPORT CO-CURRICULAR - 2720		7,000	6,022	7,000	4,000	-3,000	-42.9%
001.0100.00.5100.910.000.5	PRINCIPAL - NOTE LT/DEFICIT	33,711	33,802	22,745	0	-22,745	-100.0%
001.0100.00.5100.910.001.5	WATER PLANNING PRINCIPAL LT	2,495	2,495	2,495	2,495	0	0.0%
001.0100.00.5100.910.622.5	EVERGREEN FUND GMP PRINCIPAL	5,000	6,000	5,000	6,000	1,000	20.0%
Func: DEBT SERVICE - 5100		41,206	42,297	30,240	8,495	-21,745	-71.9%
School: DISTRICTWIDE - 00		1,032,152	983,378	1,019,718	994,635	-25,083	-2.5%
001.0100.11.1100.320.000.5	PRE-SCHOOL CONTRACTED SVCS	30,000	28,000	37,104	37,104	0	0.0%
Func: REGULAR PROG-DIRECT INSTR - 1100		30,000	28,000	37,104	37,104	0	0.0%
School: PRE-K - 11		30,000	28,000	37,104	37,104	0	0.0%
001.0100.13.1100.110.000.5	ELEMENTARY TEACHER SAL	683,852	717,884	734,899	632,758	-102,141	-13.9%
001.0100.13.1100.110.651.5	ACADEMIC SUPPORT SALARY	57,590	57,590	58,166	50,796	-7,370	-12.7%
001.0100.13.1100.115.000.5	PARA SALARY REG ED ELEM	118,745	156,037	137,537	162,313	24,776	18.0%
001.0100.13.1100.118.651.5	STIPENDS	0	1,675	0	1,373	1,373	
001.0100.13.1100.120.000.5	SUBSTITUTES	25,000	22,410	25,000	22,000	-3,000	-12.0%
001.0100.13.1100.210.000.5	HEALTH	253,285	266,367	264,136	264,620	484	0.2%
001.0100.13.1100.210.651.5	HEALTH INSURANCE	0	13,120	13,120	10,765	-2,355	-17.9%

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						\$ Diff	Pct Diff
001.0100.13.1100.215.000.5	DENTAL	17,573	15,961	16,373	17,749	1,376	8.4%
001.0100.13.1100.215.651.5	ELEM TEACHER DENTAL	0	1,193	1,200	1,200	0	0.0%
001.0100.13.1100.220.000.5	FICA - REG. ED. ELEMENTARY	67,711	65,227	63,261	60,854	-2,407	-3.8%
001.0100.13.1100.220.651.5	FICA/MEDICARE	0	4,329	4,450	3,848	-602	-13.5%
001.0100.13.1100.230.000.5	LIFE INS	1,692	1,652	1,692	1,709	17	1.0%
001.0100.13.1100.230.651.5	LIFE INSURANCE	0	108	0	108	108	
001.0100.13.1100.240.000.5	VT MUN RET	5,409	5,805	5,400	5,463	63	1.2%
001.0100.13.1100.245.651.5	FED GRANT VSTRS RETIREMENT	0	7,395	5,409	7,042	1,633	30.2%
001.0100.13.1100.250.000.5	WORKERS COMP	0	6,747	4,940	5,474	534	10.8%
001.0100.13.1100.250.651.5	WORKER'S COMPENSATION	0	478	480	480	0	0.0%
001.0100.13.1100.260.000.5	UNEMPLOYMENT COMP	2,400	0	500	505	5	1.0%
001.0100.13.1100.274.000.5	DISABILITY INS	3,296	4,598	3,296	3,329	33	1.0%
001.0100.13.1100.274.651.5	DISABILITY INSURANCE	0	221	0	220	220	
001.0100.13.1100.283.000.5	403(B) BENEFIT	6,300	5,482	6,300	20,760	14,460	229.5%
001.0100.13.1100.283.651.5	RETIREMENT CONTRIBUTIONS	0	0	0	503	503	
001.0100.13.1100.285.000.5	125 PLAN	280	547	280	283	3	1.1%
001.0100.13.1100.290.000.5	COURSE REIMBURSEMENT	6,500	8,290	6,500	6,565	65	1.0%
001.0100.13.1100.290.651.5	COURSE REIMBURSEMENT	0	330	0	330	330	
001.0100.13.1100.320.000.5	ASSEMBLIES, DIVERTSITY, ASIAN	3,498	2,000	3,498	3,498	0	0.0%
001.0100.13.1100.430.000.5	REPAIRS	310	0	310	310	0	0.0%
001.0100.13.1100.431.000.5	COST PER COPY PROGRAM	11,000	15,368	9,000	9,000	0	0.0%
001.0100.13.1100.610.000.5	SUPPLIES	21,000	12,200	21,000	21,000	0	0.0%
001.0100.13.1100.640.000.5	TEXTBOOKS & PERIODICALS	2,000	1,122	2,000	2,000	0	0.0%
001.0100.13.1100.730.000.5	EQUIPMENT	4,000	3,281	4,000	4,000	0	0.0%
001.0100.13.1100.810.000.5	OTHER FEES - REG. ED. ELEMENTARY	1,500	1,369	1,500	1,500	0	0.0%
Func: REGULAR PROG-DIRECT INSTR - 1100		1,292,941	1,398,785	1,394,247	1,322,354	-71,893	-5.2%
School: ELEMENTARY - 13		1,292,941	1,398,785	1,394,247	1,322,354	-71,893	-5.2%
001.0100.30.1100.110.000.5	SECONDARY TEACHER SAL	191,489	193,384	162,836	166,511	3,675	2.3%
001.0100.30.1100.120.000.5	SUBSTITUTES SALARY	8,000	5,100	8,000	8,000	0	0.0%
001.0100.30.1100.210.000.5	HEALTH - REG. ED. SECONDARY	32,689	46,512	29,674	44,104	14,430	48.6%
001.0100.30.1100.215.000.5	DENTAL	2,554	3,367	2,554	2,580	26	1.0%
001.0100.30.1100.220.000.5	FICA	14,649	14,073	12,456	13,350	894	7.2%
001.0100.30.1100.230.000.5	LIFE INS	344	408	344	347	3	0.9%
001.0100.30.1100.250.000.5	WORKERS COMP	0	1,326	1,317	1,330	13	1.0%
001.0100.30.1100.274.000.5	DISABILTY INS	637	1,123	637	643	6	0.9%
001.0100.30.1100.283.000.5	403(B) BENEFIT	1,708	898	1,608	1,624	16	1.0%
001.0100.30.1100.290.000.5	COURSE REIMBURSEMENT	2,000	3,165	2,000	2,020	20	1.0%
001.0100.30.1100.610.000.5	SUPPLIES	8,950	12,800	8,950	8,950	0	0.0%
001.0100.30.1100.640.000.5	TEXTBOOKS	650	1,433	650	2,000	1,350	207.7%
001.0100.30.1100.730.000.5	EQUIPMENT SECONDARY	1,250	1,707	1,250	3,950	2,700	216.0%
Func: REGULAR PROG-DIRECT INSTR - 1100		264,920	285,297	232,276	255,410	23,133	10.0%
001.0100.30.2210.320.000.5	PROGRAM IMPROVEMENT	1,825	419	1,825	1,825	0	0.0%
Func: IMPROVEMENT OF INSTR SVCS - 2210		1,825	419	1,825	1,825	0	0.0%
School: SECONDARY EDUCATION - 30		266,745	285,716	234,101	257,235	23,133	9.9%

**DUMMERSTON TOWN SCHOOL DISTRICT
FY18 Proposed Expenditure Budget**

Account	Description	FY16 Budget	FY16 Actual	FY17 Budget	FY18Prop.	FY18 v.17	
						\$ Diff	Pct Diff
Prog: REGULAR PROGRAMS - 0100		2,621,838	2,695,879	2,685,170	2,611,328	-73,842	-2.7%
001.0140.00.2720.517.000.5	WINTER ACTIVITES	5,000	5,253	5,000	5,000	0	0.0%
Func: STUDENT TRANSPORT CO-CURRICULAR - 2720		5,000	5,253	5,000	5,000	0	0.0%
001.0140.30.1400.110.000.5	OFFICIALS FEES	2,200	2,520	2,200	2,520	320	14.5%
001.0140.30.1400.114.000.5	COACHING SALARY	10,500	6,725	10,500	9,500	-1,000	-9.5%
001.0140.30.1400.220.000.5	FICA COACHES	803	511	803	972	169	21.0%
001.0140.30.1400.250.000.5	WORKERS COMP	0	32	31	31	0	0.0%
001.0140.30.1400.610.000.5	ATHLETIC SUPPLIES	1,500	1,546	1,500	1,500	0	0.0%
001.0140.30.1400.730.000.5	EQUIPMENT	350	0	350	350	0	0.0%
001.0140.30.1400.810.000.5	TOURNAMENT FEES	800	250	800	800	0	0.0%
Func: CO-CURRICULAR ACTIVITIES - 1400		16,153	11,583	16,184	15,673	-511	-3.2%
Prog: AFTER SCHOOL & CO-CURRICULAR - 0140		21,153	16,836	21,184	20,673	-511	-2.4%
001.0211.00.1200.115.000.5	SPEC ED PARA SALARY	58,961	35,769	21,237	0	-21,237	-100.0%
001.0211.00.1200.210.000.5	HEALTH - SPECIAL ED	23,353	7,795	8,255	0	-8,255	-100.0%
001.0211.00.1200.215.000.5	DENTAL	1,455	0	721	0	-721	-100.0%
001.0211.00.1200.220.000.5	FICA	4,511	2,668	1,624	0	-1,624	-100.0%
001.0211.00.1200.230.000.5	LIFE INS	102	45	102	0	-102	-100.0%
001.0211.00.1200.240.000.5	VT MUN RET	2,158	1,185	1,158	0	-1,158	-100.0%
001.0211.00.1200.250.000.5	WORKERS COMP	603	270	203	0	-203	-100.0%
001.0211.00.1200.274.000.5	DISABILITY INS	207	116	107	0	-107	-100.0%
001.0211.00.1200.285.000.5	125 PLAN	70	0	70	0	-70	-100.0%
001.0211.00.1200.290.000.5	COURSE REIMBURSEMENT	700	0	250	0	-250	-100.0%
001.0211.00.1200.320.000.5	SP ED PARA CONTRACTED SVCS	4,000	1,900	0	0	0	
Func: SPECIAL EDUCATION- DIRECT INSTR - 1200		96,120	49,747	33,727	0	-33,727	-100.0%
Prog: SPECIAL ED ELIGIBLE FOR REIMB - 0211		96,120	49,747	33,727	0	-33,727	-100.0%
001.0212.00.1200.331.000.5	SPECIAL ED SVCS (SU ASSESSMEN	428,868	428,868	643,094	281,568	-361,526	-56.2%
Func: SPECIAL EDUCATION- DIRECT INSTR - 1200		428,868	428,868	643,094	281,568	-361,526	-56.2%
001.0212.11.1200.332.000.5	ESSENTIAL EARLY ED SERV (SU AS	64,350	51,036	78,985	60,206	-18,779	-23.8%
Func: SPECIAL EDUCATION- DIRECT INSTR - 1200		64,350	51,036	78,985	60,206	-18,779	-23.8%
Prog: SPECIAL ED INELIGIBLE FOR REIMB - 0212		493,218	479,904	722,079	341,774	-380,305	-52.7%
001.0910.00.3100.890.000.5	FOOD SERVICES SUBSIDY	13,500	12,498	13,500	13,725	225	1.7%
Func: FOOD SERVICE OPERATIONS - 3100		13,500	12,498	13,500	13,725	225	1.7%
Prog: FOOD SERVICES - 0910		13,500	12,498	13,500	13,725	225	1.7%
001.0100.00.2600.430.000.5	Special Article, Bld. Improvements				60,000	0	
TOTAL EXPENDITURES		3,245,829	3,254,864	3,475,660	3,047,500	-428,160	-12.3%

District: **Dummerston**

T061

Property dollar equivalent yield

Homestead tax rate per \$10,160 of spending per equalized pupil

Three Prior Years Estimated Tax Rates - Format Provided by AOE

Windham Southeast

10,160

1.00

As of 1/24/2017, updated H509 legis 5/31/17

Expenditures

	FY2015	FY2016	FY2017	FY2018	\$Diff	%Diff	ref.#
1. Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$3,234,642	\$3,245,829	\$3,475,661	\$2,987,500	-488,161	-14.0%	1.
2. <i>plus</i> Sum of separately warned articles passed at town meeting	-	-	-	\$60,000	60,000		2.
4. Locally adopted or warned budget	\$3,234,642	\$3,245,829	\$3,475,661	\$3,047,500	-428,161	-12.3%	4.
6. <i>plus</i> Prior year deficit repayment of deficit	-	-	-				6.
7. Total Budget	\$3,234,642	\$3,245,829	\$3,475,661	\$3,047,500	-428,161	-12.3%	7.

Revenues

10. Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$593,366	\$593,322	\$664,767	\$255,334	-409,433	-61.6%	10.
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14. Education Spending	\$2,641,276	\$2,652,507	\$2,810,894	\$2,792,166	-18,728	-0.7%	14.
15. Equalized Pupils	160.39	155.07	163.29	156.43	-7	-4.2%	15.

16. Education Spending per Equalized Pupil	\$ 16,468	\$ 17,105	\$ 17,214	\$ 17,849	635	3.7%	16.
17. <i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil	\$ -	\$ -	\$ -	\$ -	0		17.
18. <i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual	\$ -	\$ -	\$ 4				18.
25. Excess spending threshold	\$ 16,166	\$ 17,103	\$ 17,220	\$ 17,386	166	1.0%	25.
26. <i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	\$ 302	\$ 2	\$ -	\$ 463	463		26.
27. Per pupil figure used for calculating District Equalized Tax Rate	\$ 16,770	\$ 17,107	\$ 17,214	\$ 18,313	1,098	6.4%	27.
28. District spending adjustment (minimum of 100%)	180.610%	180.859%	177.447%	180.242%	0	1.6%	28.
	based on \$9,285	based on \$9,285	based on yield \$9,701	based yield \$10,076	375	3.9%	

Prorating the local tax rate

29. Anticipated district equalized homestead tax rate (prorated by line 30) [$\$18,312.60 \div (\$10,160.00 / \$1.000)$]	\$ 1.770	\$ 1.791	\$ 1.775	\$ 1.802	0.03	1.6%	29.
	based on \$0.98	based on \$0.99	based on \$1.00	based on \$1.00			
30. Percent of Dummerston equalized pupils not in a union school district	70.07%	68.63%	68.52%	68.02%	-0.5%	-0.7%	30
31. Portion of district eq homestead rate to be assessed by town (68.02% x \$1.80)	\$1.240	\$1.229	\$1.216	\$1.226	0.010	0.8%	31.
32. Common Level of Appraisal (CLA)	98.80%	103.12%	106.00%	106.50%	0.5%	0.5%	32.
33. Portion of actual district homestead rate to be assessed by town ($\$1.2260 / 106.50\%$)	\$1.255	\$1.192	\$1.147	\$1.151	0.004	0.4%	33.
	based on \$0.98	based on \$0.99	based on \$1.00	based on \$1.00			

If the district belongs to a union school district, this is only a **PARTIAL** homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

34. Anticipated income cap percent (to be prorated by line 30) [$\$18,312.60 \div \$11,990 \times 2.00\%$]	3.25%	3.26%	3.17%	3.05%	-0.1%	-3.8%	34.
	based on 1.80%	based on 1.80%	based on 2.00%	based on 2.00%			
35. Portion of district income cap percent applied by State (68.02% x 3.05%)	2.28%	2.24%	2.17%	2.07%	-0.1%	-4.6%	35.
	based on 1.80%	based on 1.80%	based on 2.00%	based on 2.00%			
35a. BUHS Equalized Tax Rate	\$ 1.735	\$ 1.797	\$ 1.788	\$ 1.708	-8.0%	-4.5%	35a.
36. Percent of equalized pupils at Brattleboro UHSD #6	29.93%	31.37%	31.48%	31.98%	0.5%	1.6%	36.
37. BUHS Portion of district equalized homestead rate to be assessed by town	\$0.519	\$0.564	\$0.563	\$0.546	-1.7%	-3.0%	37.
38. PreK-12 Combined Total estimated homestead equalized school tax rate	\$1.759	\$1.793	\$1.779	\$1.772	-0.7%	-0.4%	38.
39. PreK-12 Combined Total estimated homestead CLA adjusted school tax rate	\$1.781	\$1.738	\$1.678	\$1.664	\$ (0.014)	-0.8%	39.

- Following current statute, the Tax Commissioner recommended a property yield of \$10,076 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,875 for a base income percent of 2.0% and a non-residential tax rate of \$1.550. **New and updated data will likely change the proposed property and the income yields and perhaps the non-residential rate..**
 - Final figures will be set by the Legislature during the legislative session and approved by the Governor.
 - The base income percentage cap is 2.0%.