

# FIRST BRANCH UNIFIED DISTRICT ANNUAL REPORT & BUDGET INFORMATION



ANNUAL MEETING WILL BE IN-PERSON (VOTING FROM THE FLOOR):  
MONDAY, MARCH 4, 2024 AT 7:00PM AT THE TUNBRIDGE CAMPUS GYM



AN ADDITIONAL INFORMATIONAL MEETING WILL BE HELD ON THURSDAY,  
FEBRUARY 29, 2024 AT 6:30 PM AT THE CHELSEA CAMPUS GYM

COMMUNITY DINNER TO BE PROVIDED AT 6:00 PM PRIOR TO THE ANNUAL  
MEETING ON MARCH 4, 2024 – CHILDCARE WILL BE PROVIDED FOR THE MEETING

**FIRST BRANCH UNIFIED SCHOOL DISTRICT  
WARNING OF ANNUAL MEETING  
MARCH 4, 2024**

The legal voters of the First Branch Unified District, comprised of the Towns of Chelsea and Tunbridge, are hereby WARNED and NOTIFIED to meet at the Tunbridge Campus of the First Branch Unified School District, in Tunbridge, Vermont on March 4<sup>th</sup>, 2024, in the gym, at 7:00 p.m. to conduct the following business:

- ARTICLE 1: To elect a Moderator who shall assume office immediately and serve a one-year term or until the election and qualification of a successor.
- ARTICLE 2: To elect a School District Clerk for the term of July 1, 2024 to June 30, 2025 or until the election and qualification of a successor.
- ARTICLE 3: To elect a School District Treasurer for the term of July 1, 2024 to June 30, 2025 or until the election and qualification of a successor.
- ARTICLE 4: To hear the reports of the District, including the reports of the Board of Directors, the Treasurer, the Auditor, and the Superintendent, and to take action with reference thereto.
- ARTICLE 5: To fix the annual salaries in the amount of \$1,500 per member for the School Board for the term of July 1, 2024 to June 30, 2025.
- ARTICLE 6: To fix the annual salary in the amount of \$1,500 for the School District Treasurer for the term of July 1, 2024 to June 30, 2025.
- ARTICLE 7: Shall the legal voters authorize the School Board of Directors to borrow money by issuance of notes not in excess of anticipated revenue for the fiscal year July 1, 2024 through June 30, 2025?
- ARTICLE 8: To elect the following positions to the First Branch Unified School District:

Chelsea, 3 Year Term  
Tunbridge, 3 Year Term  
Tunbridge, Remaining 1 year of a 3-year term

ARTICLE 9: Shall the legal voters of the school district approve the School Board of Directors to expend \$8,988,473, which is the amount the School Board of Directors has determined to be necessary for the ensuing fiscal year. It is estimated that this proposed budget, if approved, will result in education spending of \$12,971.77 per equalized pupil.

ARTICLE 10: Shall the legal voters authorize the School Board of Directors to transfer part of the audited fund balance existing on June 30, 2023, estimated to be \$200,000 in an amount not to exceed \$521,592 to the First Branch Unified District Capital Reserve Fund?

ARTICLE 11: Shall the legal voters authorize the School Board of Directors to transfer part of the audited fund balance existing on June 30, 2023, estimated to be \$300,000 in an amount not to exceed \$521,592 to the First Branch Unified District Tuition Reserve Fund?


ARTICLE 12: To transact any other lawful business to properly come before the voters.

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

Dated at Tunbridge, Vermont this 24 day of January, 2024.

First Branch Unified School District Board of School Directors

  
Kathy Galuzzo, Chair

  
Susan Kay, Vice Chair


  
Jacqueline Garran, Director

  
Maryann Caron, Director

  
William Smith, Jr., Clerk

  
Alan Ackerman, Director

Received for recording this 25 day of January, 2024.

  
Karen Lathrop, School District Clerk  
First Branch Unified School District

First Branch Unified School District Annual Meeting  
Chelsea School Gym  
March 6, 2023

The duly warned meeting of the First Branch Unified School District was called to order at 7:03 pm by Kathy Galluzzo, School Board Chair.

**Art. 1 Kathy Galluzzo nominated Israel Provoncha for Moderator (1 Year term).** There being no other nominations, **Kathy called the vote and all were in favor. Isael Provoncha was voted Moderator for a 1 year term.**

Israel Provoncha, Moderator, spoke about how the meeting would be run and introduced himself to the voters when requested. He requested waiving the reading of the warning if there were no objections. There being none, he read the first paragraph of the warning.

**Art. 2 Kathy Galluzzo nominated Karen Lathrop for School District Clerk for the term of July 1, 2023 to June 30, 2024.** There being no other nominations, the Moderator closed nominations **and instructed the Clerk cast a ballot for Karen Lathrop as School District Clerk.**

**Art. 3. Susan Kay nominated Rebecca Hoyt for School District Treasurer for the term of July 1, 2023 to June 30, 2024.** There being no other nominations, the Moderator closed nominations **and instructed the Clerk cast a ballot for Rebecca Hoyt as School District Treasurer.**

**Art. 4.** Kathy Galluzzo requested permission of the voters for Janet Cash, Principal and Jamie Kinnarney, Superintendent, to give a presentation. The Moderator asked if the voters had any issue. The voters were amenable. (Presentation attached)

Janet Cash Principal for First Branch Unified District thanked everyone and introduced herself to the voters. She introduced the Board and the Administration for the voter's benefit. She went over the Continuous Improvement Program. She went on to go over the highlights of the last year and staffing for the school. She reported the projected enrollment for both schools in 2023-2024. She spoke to the Pre-K planning done in the last year, the benefits of Pre-K and projected programs of 2 classes of 10-13 students at the Chelsea Campus. She spoke to how invaluable outside classrooms and activities were to the students. She went over the celebrations they had during the last year. She thanked all the faculty and staff of the schools.

James Kinnarney, Superintendent went on to present the 2023-2024 budget. He reported the Supervisory Unions Strategic Plan is on the SU website, at the school, the Library and the Town Clerk's Office. He shared they were doing many capital improvements over the entire SU with essentially no impact to tax dollars by leveraging Esser Funding from Covid Relief, Performance Contracting. He stated there would be lighting for both campuses and a heating system at Tunbridge.

He reported First Branch's Financial position had gone from a deficit to having a surplus. He noted they were requesting the voters place some of the surplus into the reserve funds. He stated that some of the surplus of \$261,637 was the inability to hire staff and leveraging Esser Funding to offset local

costs. He showed the changes in the budget from 2022-2023 to 2023-2024. He went over the expenditures, revenue, education spending, equalized pupil and per pupil spending.

Jamie showed the local revenue changes and stated part of the surplus was going back to the voters and some to the reserve funds if the voters so chose to vote that. Part of the revenue increase was Medicare Reimbursement and Pre-K reimbursement from Headstart.

He explained Yield to the voters and how that affected tax calc

ulations. He noted the yield was set by the State and the Board had no say in that. He then went on to explain the changes in the Common Level of Appraisal for both Towns. Chelsea's CLA went down greatly and Tunbridge not so much. Chelsea would be looking at a tax increase while Tunbridge's tax rate would be decreasing.

He explained how they came to the final projected tax numbers for each Town. Chelsea was projected at \$1.5965 and Tunbridge was expected to be \$1.3588 which worked out to be an increase \$80.44/100,00 for Chelsea and a savings of \$48.54/100,000 of assessed land value.

The Moderator stated the article and asked for a motion.

**Alan Ackerman moved to accept the reports of the District, including the reports of the Board of Directors, The Treasurer, The Auditor and the Superintendent. Rebecca Hoyt seconded the motion.**

Moderator opened the floor to discussion. Alan Ackerman had questions the on the energy efficiency upgrades and First Branch's share of it and when the voters would be approving the money to be spent on the capital improvements. Kathy Galluzzo, asked that the Superintendent Kinnarny explain it. Jamie listed the upgrades to both campuses, heating for Tunbridge, HVAC's both schools and lighting both schools. The costs are mitigated by assurances of the company that energy efficiency savings over 15 years. Jamie stated leasing through performance contracting ( by statute) doesn't require a vote of approval by the voters, it is a Board approved function. There more questions on energy efficiency savings and Jamie pointed them out in the budget. Robert Childs noted on page 13 in the report the math did not add up. Jamie stated it includes taking out the offsetting revenue on page 22 on the tax sheet. The Superintendent went through the math, but Nick Zigelbaum noted that there was an incorrect number on page 13 and it was so noted. Jamie reported the tax rate that was on the tax sheet was correct. There being no further discussion the Moderator brought the Article for a vote.

**\*All were in favor, the motion carried and Article 4 passed.**

**Art. 5. Peggy Sherlock moved the to fix the annual salaries in the amount of \$1,500.00 per member for the School Board for the Term of July 1,2023 to June 30, 2024. Nancy Howe seconded motion.** There being no discussion, the Moderator brought the article for the vote. **All were in favor, the motion arried and Article 5 passed.**

**Art. 6. Nancy Howe moved to fix the annual salary in the amount of \$1,500.00 for the School District Treasurer. Peggy Sherlock seconded the motion.** There being no discussion, the Moderator brought the article for the vote. **All were in favor, the motion carried and Article 6 passed.**

**Art.7 Nancy Howe moved to authorize the School Board of Directors to borrow money by issuance of notes not in excess of anticipated revenue for the fiscal year July 1, 2023 through June 30, 2024. Peggy**

**Sherlock seconded the motion.** There being no discussion, the Moderator brought the article for the vote. **All were in favor, the motion carried and Article 7 passed.**

#### **Art. 8**

**Errol Hinton nominated Bill Smith for School Director (Chelsea) 3yr Term. Bill Smith declines the 3 year term but would serve the 2 year out of a 3 year term.**

Moderator asked for nomination for School Board Director for 3 year term Seeing none, **Moderator passed over.**

**Erroll Hinton nominated Bill Smith for School Board (Chelsea) for 2 years out of a 3 year term.** There being no other nominations, the Moderator **instructed the Clerk to cast one ballot for Bill Smith School Board Director.**

**Kathy Galluzzo nominated Jacqueline Garran for School Board Director ( Tunbridge) for a 3 year term.** There being no other nominations, the Moderator **instructed the Clerk to cast one ballot for Jacqueline Garran as School Board Director.**

Kevin Marshia requested the Moderator go back to the School Director 3 year term (Chelsea).

**Kevin Marshia nominated Alan Ackerman for School Board Director (Chelsea) for a 3 year term.** There being no other nominations, the **Moderator instructed the Clerk to cast one ballot for Alan Ackerman School Board Director.**

#### **Art 9. Nancy Howe moved to approve the provision of Pre-Kindergarten instruction to resident students with the District School. Susan Kay seconded the motion.**

There was a question as to whether one of the Pre-K classes could be in Tunbridge so little ones would not have a long bus ride. Kathy Galluzzo reported they thought about but there was more space in Chelsea at this point and no room in Tunbridge. Janet Cash, the Principal reported there would be construction at Tunbridge and they did not want teachers moving between schools. The Principal wanted to get the process started with the support of voters and have the little ones in a comfortable space but it would be something to keep in mind. She listed the advantages of having a Pre-k at Chelsea when asked about how it would work having it with the middle school. She was in favor of one campus. There was discussion on whether they would lose enrollment . There were few that were not in favor of the Pre-k due to cost, non collaboration with OCPCC which was already between the Towns. The Principal said times had changed and families needed more help now and while students received 10 hours of free care, Pre-K was just a continuation of that learning and caring. The advantages of Pre-K would be a better prepared child for Kindergarten, as starting them out at a younger age, with certain expectations, they might not need as many interventions later which could reduce costs there. Pre-K also allowed our youngest to access programs they would not otherwise have. It could give families the ability to stay in one place. She also stressed the social skills they would learn in Pre-K which would be invaluable skills to them.

Mr. Childs concern was about the OCPCC collaboration. The Principal reported there was collaboration with OCPCC and had been since they started the planning but they needed consistency in child care.

Many voters supported the Pre-K but worried about the building be ready and how they would mix with the middle schoolers. Ms Cash stated they knew there was some work that had to be done at the school but there was room at the Chelsea School for this now. She stated there was staffing at the Chelsea Campus. They wanted to start the little ones off at a comfortable place. There was some discussion about why the taxpayers should fund the Pre-K. The Principal stated Headstart would offset some of the cost by \$98,000.00. Taxpayers were told the world had changed and so there were costs involved. Many parents had to work at the same time now there was a need for the Pre-K. the State may soon mandate it and it would be better off starting our own before that occurred.

There were concerns from Mr. Ackerman that the Board was trying to do too many things. There were promises made to the middle school and the concerns were with budget constraints. The point was made that before the merger, students had foreign language classes, shop full time, and students excelled and now they don't have as many opportunities as those items were now not offered. It was felt, the School owed it to the students to have the same opportunities that they had before the merger and not take on new issues until that happened. Promises to our students needed to be fulfilled prior to starting something new. Some persons felt the Board had worked hard and many families needed a Pre-K at this point in time not later. There was discussion with Ms. Paquin about whether this was just a reallocation of dollars already spent. The Board assured the voters that other Schools were already providing Pre-K with success. Overall many voters were in support of the Pre-k with with a few not in favor, if it raised their taxes. Mrs. Savavidge spoke to the need for a Pre-K.

There was discussion with Ms. Willard on why the Pre-K. would not be at OCPCC. The Superintendent said it would be a great opportunity for the Middle School to work with our younger students with reading and other mentoring activities. He also said that the staff would be better supervised while on the Chelsea Campus. The oversight would be better at Chelsea and they needed the oversight capability which could not work at OCPCC. he had told the voters they would not leave the building empty and wanted to keep his word on that. And utilize the building.

Nick Zigelbuarm stated there should be something done at this time. He has been a lot of work done over the years and he has seen amazing success. He believed the Board, Staff and Supervisory Union could make this work well. Another Board Member, Sue Kay said she saw the importance of the students being at Chelsea because of the services we already have on campus such as a speech therapist and occupational therapist which they would not have at OCPCC.

There was some discussion on the Headstart income. The Superintendent stated it would help cover salary and benefits and supplies. There would be 2 Pre-K classes of 10-13 students per class with one full time licensed teacher and one para-professional. Also aftercare would be through One Planet. He went over some billing.

When questioned about the cost of health insurance and salary by Eli Childs, the Superintendent reported teacher health insurance plan was not locally bargained, it was bargained statewide. He also noted salary ranges were from \$43,000.00 to \$75,000.00 and the School District budgeted the middle of the road. Pat Ladd questioned the Headstart support and whether it supported OCPCC. Mark Kolawaski, who was in support of child care had concerns the communication was glossed over. The Superintendent, stated the first he heard of it on social media. There had been meetings with them and no one had spoken about a breakdown in communications. They would work to fix it.



Mr. Goodrich's concerns were about the lack of foreign language for students in middle school. He supported Pre-k but believed that there were many middle school improvements that were promised to them that were not being fulfilled and students were not ready for High School when leaving FBUD. Board Member Sue Kay thanked him for his feedback.

**Emily Marshia moved to call the question. Peggy Sherlock seconded the motion. Moderator stated they needed a 2/3rd vote to close debate and brought the question to the voters. The ayes appeared to have and the motion carried and debated ceased. He restated the motion. The ayes and nays were too close. The Moderator stated that there would need to be at least 7 persons in favor of a paper ballot. There were more than seven persons standing. The vote was by paper ballot. He declared the ballot box open. He closed the voting.**

**Moderator stated there were 103 voters checked off the voter checklist a total of 97 voted. Yes votes were 65, no votes were 32. Article 9 passed.**

**Art 10. Sue Kay moved to approve the School Board of Directors to expend \$7,663,387, which is the amount the School Board of Directors has determined to be necessary for the ensuing fiscal year. It is estimated that this proposed budget, if approved, will result in education spending of \$19,219.23 per equalized pupil. This projected spending per equalized pupil is 3.69% higher than spending for the current year. Nancy Howe seconded motion.**

Mr. Childs reported statewide average per pupil spending was \$15,591.00/per equalized student and the Board was asking the voters for \$19,000.00. Mr. Childs stated we are spending \$4000.00/student more than the State average. The Superintendent stated he would have to check the numbers but that seemed low. Kevin Marshia questioned what services their students were going to receive. Foreign Language had been budgeted at zero. He would like to hear from the Board. The proposal is that this is rebudgeted for 2 full time school counselors, plus a student support coordinator. There would be a decrease in the Clara Martin services. 1 math interventionist, Pathways Program which will expand opportunities. He stated he was supportive of foreign language but they did not have a schedule that would support it.

The Superintendent listed off a math interventionist, less Clara Martin, Experiential Ed Opportunities, Pathways is a big item. He is supportive of a foreign language but we did not have a schedule that supported it. It is hard to fill position. Areas in the state that are having a hard time filling, not just the our school. He noted other schools were having problems finding teachers as many were leaving.

Kathy Galluzzo, who has been here 13 years said there were staffing issues with foreign language, but can't offer it yet. Alan Ackerman, stated it's hard to staff if you don't budget for it. Since the merge, we have not had a foreign language. He doesn't believe it is a scheduling problem. Robert Brown had concerns about the increase in the budget with only 13 additional students. Nick stated those numbers don't relate. The increase in the budget is for programming. Not student related. Victoria Paquin questioned the Board about foreign language vacancies. She wanted to know if there was an addition to the FBUD budget could a teacher be shared between schools. Superintendent noted there were several high schools that would be looking for a teacher Nick Zigelbaum wanted to know if an amendment could be made. Moderator stated yes, that could happen.

Victoria Paquin moved to amend the FBUD budget to add a .2 fte foreign language teacher to add \$20,000.00 to the FBUD budget total. Mark Bomalaski seconded the motion.



He thought it's very important to teach foreign language to children. Rebecca Savidge asked if that the dollar number was helpful? The Principal stated it was complicated. A .2fte is hard to fill. It is a scheduling problem. She encouraged the voters to work with a committee to look at it is hard to schedule. She would work with what the voters want but she thought they needed to think it through. She would make use of what she was given. She stated staff wears many hats. Millie Knudsen said you could spend a lot of money on education, how could we be assured our students we are getting the best education they can have? The Principal stated the students were tested for proficiency in several ways and the data showed where the gaps are. There are benchmark assessments as well. Teacher collaboration and connecting teachers with programs. They track many items. The interventionists help as well. She supports that. Alan Ackerman asked if the .2fte needed to be there. Moderator stated it was part of the motion.

**Moderator called question. ayes and nays were indistinguishable. Moderator called Division. 42 ayes stood up. 19 nays stood up upon count by Moderator and Clerk. The amendment to Article 10 passed.**

The Moderator restated the motion:

**It has been moved and seconded to approve the School Board of Directors to expend \$7,683,387, which is the amount the School Board of Directors has determined to be necessary for the ensuing fiscal year. It is estimated that this proposed budget, if approved, will result in education spending of \$19,274.19 per equalized pupil. This projected spending per equalized pupil is 3.99% higher than spending for the current year.**

There being no further discussion the Moderator brought the question to a vote. **Ayes appear to have it over the nays. New motion carried and Article 10 passed.**

**Art. 11. Susan Kay moved to authorize the School Board of Directors to transfer part of the audited fund balance existing on June 30, 2022, estimated to be \$293,696 in an amount not to exceed \$60,232 to the First Branch Unified District Building Reserve Fund. Victoria Paquin seconded the motion.**

There was a question on clarification of surplus money The Superintendent answered the question. There being no further discussion, the Moderator brought the question to a vote. **The ayes appeared to have it by a majority voice vote. Motion carried and article 11 passed.**

**Art. 12. Susan Kay moved to authorize the School Board of Directors to transfer part of the audited fund balance existing on June 30, 2022 estimated to be \$293,696 in an amount not to exceed \$60,232 to the First Branch Unified District Capital Reserve Fund. Elaine Howe seconded motion.**

Alan Ackerman questioned what the money would be used for. Tara Weatherell stated any capitalized asset expenditure over \$5,00.00. There being no further discussion the Moderator brought the question to a vote. **The ayes appeared to have it on a majority voice vote. The motion carried and Article 12 passed.**

**Art 13. Peggy Sherlock moved to authorize the School Board of Directors to transfer part of the audited fund balance existing on June 30, 2022 estimated to be \$293,696 in an amount not to exceed \$60,232 to the First Branch Unified District Tuition Reserve Fund. Nancy Howe seconded the motion. There being no discussion the Moderator brought the question to a vote. The ayes appeared to have it on a majority voice vote. The motion carried and Article 13 passed.**

**Art 14.** Nick Zigelbaum thanked the Board and voters for the opportunity to work on the Board. The Moderator asked all persons who were elected to come see the Clerk about taking their oath of office.

**Nancy Howe moved to adjourn at. Peggy Shirlock seconded the motion. All were in favor by voice vote. Meeting adjourned at 9:01PM.**

\_\_\_\_\_  
Moderator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Board Chair

\_\_\_\_\_  
Date

We are so grateful for the work of every community member, staff and faculty, student and family who have come together to create the thriving First Branch school community we know today. Just half way through year two in our new campus configuration the schools are bustling with sports and clubs and concerts. It is a joy to see Tunbridge and Chelsea families getting to know one another in new ways for both of our towns.

The first year of our PreK program has been a huge success! We have over twenty students from Chelsea and Tunbridge attending our five day a week, full day offering for ages 3 & 4 of PreK at our Chelsea Campus. The benefits of PreK education have been enumerated in these pages before. For too long our local families have had too many barriers to this opportunity. We are encouraged to see so many young faces in the halls of First Branch.

As promised in last year's letter Turnbridge got a new heating system and both campuses got lighting and ventilation upgrades. We were able to do all of this without much addition to the budget's bottom line thanks to funding via Efficiency Vermont, the State of Vermont, Covid-19 Pandemic Emergency funds (Federal Dollars via ESSER), and performance contracting.

We continue to hold much pride for the work and camaraderie that has stemmed from two towns joining as one school community. We invite everyone to learn more about what we do by attending one of our regularly scheduled meetings -virtually or in-person- on the first Tuesday of each month from at 6:30 pm at the school. We welcome feedback, ideas and conversation and you can also reach us at our emails below.

In gratitude,

Kathy Galuzzo

[kgaluzzo@wrvsu.org](mailto:kgaluzzo@wrvsu.org)

Maryann Caron

[mcaron@wrvsu.org](mailto:mcaron@wrvsu.org)

Jacqueline Garran

[jgarran@wrvsu.org](mailto:jgarran@wrvsu.org)

William Smith Jr.

[wsmith@wrvsu.org](mailto:wsmith@wrvsu.org)

Susan Kay

[skay@wrvsu.org](mailto:skay@wrvsu.org)

Alan Ackerman

[aackerman@wrvsu.org](mailto:aackerman@wrvsu.org)

## **First Branch Unified District**

Tunbridge Central School (K-4th)  
Phone: (802)-889-3310

Chelsea Public School (PreK & 5-8th)  
Phone: (802)-685-4551



**"We are Ready Open-minded Allied Determined Safe!"**

January 2024

Dear Tunbridge and Chelsea Communities,

It is an honor and privilege to share our second year of growth across the First Branch Unified District, serving the Chelsea and Tunbridge communities. This year, we welcomed several new students across our district. Within our new student population, 20 preschool students arrived at Chelsea Public School for the first time, thanks to outstanding community support at Town Meeting last year. Our youngest learners represent the classes of 2037 and 2038, respectively, and have captured the heart of our district this year! First Branch Unified District provides pre-K-8th grade education to 245 students and chooses high school tuition for 105 students. Altogether, residents of Chelsea and Tunbridge offer educational opportunities to 350 students.

Throughout our campuses, there are similar themes that keep us connected. We lean on a universal social and emotional acronym, ROADS, to help guide us in our day-to-day work and keep student needs at the center of our decisions as a Responsive Classroom and PBIS (Positive Behavior Intervention and Supports) district. In addition, we celebrate a select number of ROADS scholars each month at Town Hall K-4th and 5th-8th grade. This acknowledgment system focuses on a student's personal, academic, and collective growth. We continue to expand how student choice and voice influence our caring community. This is most evident in our collaboration with Up for Learning to review our mission and school branding this year. To date, the student leaders are working on presenting a refreshed mission to our FBUD Board Members in February after months of communication and collaboration with our communities for input. Please keep an eye out for more ways to join in the conversation!

Within Tunbridge Central School, we hosted two sections of every grade K-4th. In addition, ensuring our students access essential areas: art, physical education, library, health, music, forest school, and social & emotional learning. Within English Language Arts we are making gains through implementing [the Foundations Wilson Reading](#) K-3rd grade program, focusing on reading, spelling, and handwriting. In addition, we supplement our program with info-rich decodable text (text that allows students to practice the letter-sound relationships) in social studies and science through [Geodes](#) K-2nd grade program. We

continue to use Bridges math in mathematics, integrating procedural fluency, visual models, problem-solving, and open-ended tasks. In addition to the curriculum, each class focuses on how to be community members within their classroom and throughout the school.

At Chelsea Public School, we hosted one 5th-6th (40 students) grade team and one 7th-8th (49 students) grade team in addition to our preschool program. Each morning, 5th-8th grade students begin their day in advisory, reviewing the day ahead, working together within a community, and forging multi-grade relationships. Middle school students participate in Science, math, humanities, and essentials throughout their day. Essentials include art, music, physical education, instrumental music, and library. Each Friday, students have a unique schedule hosting a town hall, world language, community block, wellness, academic content areas, and electives. Within the area of mathematics, our teachers use Bridges math in grade 5 and connected mathematics in grades 6-8. In addition, students can take accelerated math courses through VTVLC- Vermont Virtual Learning Cooperative. In humanities, we are pleased to welcome back Northern Stage for another year of theater arts integrated with English language arts and social studies for 5th-6th. In 7th-8th grade humanities, we hosted an artist in residency program this fall.

Moreover, in humanities, our teachers have worked hard to pull together programming to meet the needs of multi-ability reading and writing levels to support post-pandemic needs. In the year ahead, we look forward to solidifying a comprehensive approach to support structured literary, rich informational text, and historical context. In science, our teachers have used hands-on approaches to expand critical thinking and research skills that require students to be in and outside the school building. Finally, we were able to fill our capstone position to allow students to begin investing in personal learning plans. While this program is still at the beginning stages of development and implementation, we are looking forward to our January program celebrating student experiences from White River Valley and allowing our students to participate in a school jobs-based program called "Jobs for All." The program's focus is to connect students to adults to support learning about different jobs in and around the school area that make our community run.

In our second year, we have continued to build systems to support the resources we have available to interventionists and special educators. This is most evident through our recent social/emotional data report that indicated a dramatic drop in major referrals to the office, which allows learners to spend more time on tasks and working towards increasing our focus on instruction. Furthermore, we added experiences such as expanding partnerships with our local library, watersheds, and Up for Learning to create a student-community leadership group to help shape identity and vision.

In closing, the budget before you represents a fiscally responsible budget maintaining and expanding the faculty and staff support systems we need to continue on the road to success as a third-year unified district. This budget also continues to feature school choice for 9th-12th grade and continues to invest in capital improvements to our facilities across First Branch campuses. Finally, we encourage anyone with questions to contact us directly. We are happy to host community members for coffee or tea in the coming days. We are here to listen, consider, and help understand how each community member supports our school district. Thanks to your support, we continue to build First Branch as a destination district for families to move into in the year and years ahead. We are truly grateful for all your support and encouragement in our second year. First Branch continues to dream big for our next generation of thinkers.

Sincerely,  
Mrs. Janet Cash  
Principal, First Branch Unified District

Mr. Dan Rivers  
Associate Principal First Branch Unified District

Jamie Kinnarney, Superintendent of Schools  
Anda Adams, Chief Academic Officer of MTSS  
Annette Rhoades, Director of Special Services  
Tara Weatherell, Business Manager  
Raymond Ballou, Director of Technology and Communications  
05068



wrvsu.org

461 Waterman Road, Royalton, VT

Phone: 802-763-8840 Fax: 802-763-3235

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## 2023-24 Annual Superintendent and CAO Report

To the Communities of Chelsea and Tunbridge:

We want to begin by thanking the First Branch Unified District community for their continued support and commitment to all of the students and faculty/staff of the First Branch schools. The fiscal year 2025 budget was developed with a focus on continuing our academic and social/emotional programming at the Chelsea and Tunbridge schools, while also navigating a new funding formula due to the implementation of Act 127.

First Branch Schools have worked diligently to ensure great teaching and learning for every student in every classroom every day. New research-backed curricular materials paired with intentional planning and high-quality instructional approaches have led to increased academic and social-emotional growth. Educators meet regularly to help ensure that students have the right support to make progress toward and meet grade-level expectations. Additionally, First Branch has committed to expanding learning opportunities for all students through robust outdoor education, flexible pathways, and elective classes to engage students in exploring concepts through integrated, hands-on, and real-world applications. This commitment to student-centered learning and growth aligns with our Supervisory Union's work to develop K-12 content area proficiencies and a WRVSU Portrait of Learner that clearly outlines our collective vision for what our students should know and be able to do as they attend our schools.

The budget as presented continues to provide funding that supports universal academic instruction and intervention PreK-8, and tuition for grades 9-12, while also prioritizing funding to address our facilities' needs in the near term and future. You will note that the Board chose to place a significant one-time transfer to the Building Reserve Fund that results in no increase in homestead property taxes due to provisions provided under Act 127 (5% equalized tax cap and 10% per pupil ceiling on education spending).

We are confident that this budget provides the resources necessary to provide a high-quality and responsive education for all students of First Branch Unified District, while also making certain that it happens in a fiscally responsible manner. We continue to work diligently to curb spending at the Supervisory Union, while also leveraging Federal and State dollars to support our local districts via added revenue. We are proud that we have once again been able to realize a projected surplus in the 2022-23 fiscal year. These surplus dollars enable us to ask your permission to continue our work in proactively funding maintenance/operations and tuition reserve funds. This will allow us to continue our work in making certain that we have solid financial footing as we move forward in addressing several of the items identified as deferred maintenance needs in our Preventative and Capital Facility plans. We will continue to do everything in our power to analyze our system and ensure efficiencies have been identified while making certain that opportunities for students are enhanced.

This year's tax rate has been impacted greatly by significant drops in the education fund *yield* and once again to the common level of appraisal (CLA) in Chelsea and Tunbridge, both of which are out of our local control. This has resulted in First Branch Unified School District's utilization of a provision provided under Act 127 that allows for school districts that keep the change in their per-pupil spending between FY24 and FY25 budgets to under 10% (First Branch's per-pupil difference is 9.07%) to be provided a 5% tax cap on the equalized tax rate.

Jamie Kinnarney, Superintendent of Schools  
Anda Adams, Chief Academic Officer of MTSS  
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Tara Weatherell, Business Manager  
Raymond Ballou, Director of Technology and Communications  
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What does this mean? It means that the equalized tax rate prior to the CLA has increased .0626, or the equivalent of \$62.60 on a \$100,000 of assessed property value. The problem that almost all towns throughout the state have inherited this budget season is a significant drop in their CLA. Chelsea's CLA dropped to 69.96%, which is a decrease of 7.81% from FY24. Therefore, the final homestead tax rate for Chelsea is up .2690, or \$269.02 on a \$100,000 of assessed property value. In Tunbridge, the CLA dropped to 79.50%, which is a decrease of 11.88% from FY24. Therefore, the final homestead tax rate for Tunbridge is up .2833, or \$283.30 on \$100,000 of assessed property value.

We understand that with the changes to education funding due to Act 127 and the corresponding impact on the education fund *yield*, the provided cap on the equalized tax rate, and the 10% ceiling can be very difficult to navigate. Therefore, we invite you to review this informational video that we've created in an attempt to provide further guidance on how we reach your finalized tax rate.



SCAN ME

<http://bit.ly/wrvsuACT127>

In closing, we would like to thank you all for supporting your school and students. Your support and involvement are critical in moving the school system forward with the vision of creating Schools of Excellence. We have the opportunity to create an educational system throughout the ten towns of the WRVSU that is a destination for young families. This budget supports the work necessary for us to continue our work to deliver on these important goals.

With great appreciation and optimism,

Jamie Kinnarney  
Superintendent of Schools  
White River Valley Supervisory Union

Anda Adams  
Chief Academic Officer, MTSS  
White River Valley Supervisory Union





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and Communications

461 Waterman Road, Royalton VT 05068  
Phone: 802-763-8840 Fax: 802-763-3235  
www.wrvsu.org

### **What is Act 127?**

[Act 127 \(Act summary\)](#) is an act committed to improving equity across Vermont's schools by adjusting the school funding formula and providing education quality and funding oversight. Specifically, the act adjusts the pupil weighting formula schools use to determine their long term weighted daily membership (formally known as equalized pupils) used in budget calculations. This is one of four factors that drastically influences the education property tax rate. Its intent is to ensure equitable distribution of funding to school districts.

### **When does Act 127 take effect?**

Act 127 will take effect in July 2024 otherwise known as Fiscal Year 25 (FY`25).

### **What are the main changes in Act 127?**

Updates to student categories and weights per category. Act 127 creates more categories and changes the weighting on several former categories.

Through FY`29, a school districts' residential tax rate increases will be capped at a 5% increase. Any additional funding needed beyond the 5% will be made up from the education fund.

If education spending per pupil increases by 10% or more, the Secretary of Education may review the district's budget to determine if the spending is excessive. Should this determination be made, the 5% tax cap stated above will be removed and tax payers will be responsible for the full tax need.

The small schools grant is no longer offered, however, schools who merged willingly during Act 46 will receive a merger grant in perpetuity.

If a school receives the merger grant, their schools do not qualify for any of the new weighted categories for having a small school.

### **What are student categories and student weights?**

Vermont has determined that different types of students cost different amounts to educate. Therefore, the state has created categories and assigned different weights to a district's actual



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pupil count or “Average Daily Membership” (ADM). The categories include preschool, elementary, middle, high school, poverty, English Language Learners (ELL), sparsity (students living in low population areas) and small schools. Each category has a specific weight. Adding weights increases the pupil count. For example, if a student is identified as an multilingual learner (known as ELL in the law), they would get an additional weight of 2.49 students. Weights are added to the actual Prek-12 students who attend public schools. A two year average (current and prior year) is used to calculate a school district’s total weighted pupil count. After the weights are applied, the state defines this as a district’s Long-term Weighted Average Daily Membership (LTW ADM).

We also recommend reviewing these [Frequently Asked Questions of Pupil Weights in Vermont’s Education Funding Formula and Act 127 \(2022\) Changes](#) put together by the Vermont Legislative Joint Fiscal Office.

### OLD Weights

preK	0.46
Elementary K-6	1.00
Secondary 7-12	1.13
Poverty	0.25
Multilingual Learners	0.20



### NEW Weights

preK	-0.54
Elementary K-5	0
Middle 6-8	0.36
Secondary 9-12	0.39
Poverty	1.03
Multilingual Learners <i>known as ELL in the law</i>	2.49
Sparsity <36 pop/sq mile	0.15
Sparsity 36<pop/sq mile	0.12
Sparsity 55<pop/sq mile	0.07
Small School <55 pop/sq mile, enrollment <100 students	0.21
Small School <55 pop/sq mile, enrollment >100, <250	0.07

\* effective July, 2024 (FY'25)



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### **When will we know for sure what is happening?**

The budget development process always works with several assumptions. The four main factors that influence our district's budget are:

General budget - the money we need to effectively run our systems and programs. 65-80% of this number is made up of salary and benefits for our employees depending on the district and student population if you are a school choice district.

Long Term Weighted Average Daily Membership (LTW ADM, formally known as equalized pupils) - the number officially comes to districts in early to mid December from the Agency of Education. We can make a good prediction of what this number will be based on former years, however, because of the new weights and a lack of clarity on how to calculate those numbers from the state, it is harder to make an educated assumption during this transition period.

Dollar Yield - determined by the Tax Commissioner. The anticipated dollar yield is shared with school districts on December 1st but not set into law until May by the legislature.

Common Level of Appraisal (CLA) - an equalizing factor regarding the value houses are appraised at versus what they are selling for. These numbers generally come to school districts in early January.



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In our control

<b>General Budget \$</b> <i>* 80% of this number is made up of salary and benefits for our employees.</i>	+	Capital Plan \$	=	Total Budget \$
Total Budget \$	-	Non-Tax Revenues \$	=	Education Spending \$
Education Spending \$	÷	<b>Long Term Weighted Average Daily Membership</b> (LTW ADM) (Equalized Pupils) #	=	Education Spending Per Long Term Weighted Average Daily Membership (Equalized Pupil) \$ <i>* needs to be below 10% through FY'29 (Act 127)</i>
Education Spending Per Long Term Weighted Average Daily Membership \$	÷	<b>Property Dollar Yield \$</b> <i>* Determined by the Tax Commissioner. The anticipated dollar yield is shared with school districts on December 1st but not set into law until May by the legislature.</i>	=	Equalized Residential Tax Rate \$ <i>* capped at a 5% increase through FY'29 (Act 127)</i>
Equalized Residential Tax Rate \$	-	Merger Incentive \$ <i>* \$0 - FY'22 last year</i>	=	Adjusted Equalized Residential Tax Rate \$
Adjusted Equalized Residential Tax Rate \$	÷	<b>Common Level of Appraisal (CLA) %</b> <i>* These numbers generally come to school districts in early January. We do have good assumptions for CLA based on last year's numbers.</i>	=	Residential Tax Rate w/ CLA \$

Out of our control

\*Questions, please contact WRVSU Business Manager, Tara Weatherell at [tweatherell@wrvsu.org](mailto:tweatherell@wrvsu.org) or Superintendent, Jamie Kinnarney at [jkinnarney@wrvsu.org](mailto:jkinnarney@wrvsu.org)

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## Business Manager's Report 2023-2024

White River Valley Supervisory Union's Business office handles the financial management of the Supervisory Union and our six-member districts: First Branch Unified District, Granville Hancock Unified District, Rochester Stockbridge Unified District, Sharon School District, Strafford School District and White River Unified District. We currently have a four-member team: Tara Weatherell, Business Manager, Ellen Blanchard, Accountant, Lisa Blair, Human Resources/Administrative Assistant to the Business Office, Johanna Snelling, Accounts Payable and Jacob Hinton, Payroll/Accounting Clerk.

One of my roles as the Business Manager is to assist Superintendent Kinnarney and our Building Administration to develop budgets that align with the WRVSU's Road Map to Success and maintain those budgets throughout the fiscal year.

Developing the budgets for the 2024-2025 fiscal year had a couple of variables that were not within the Districts' local control. The State of Vermont's significant surplus in the Education Fund is no longer available resulting in a significant projected decrease in the property yield. The December 1<sup>st</sup> property yield projection was \$9,452 a reduction from the current yield of \$15,443. On January 12<sup>th</sup>, 2024 we received notification that the yield was dropped again to the current \$9,171.

The Property Yield is determined by the State of Vermont Tax Commissioner using a statutory calculation and assumptions provided by the Agency of Education, Department of Taxes, Department of Finance and Management and the Joint Fiscal Office.

The Common Level of Appraisal (CLA) is another variable that the School District does not have local control over. In the majority of our 10 towns, the CLA decreased resulting in an increase to each Town's Tax Rate.

The Common Level of Appraisal (CLA) is used to make sure each town is paying its equitable share of education property taxes. The CLA is based on each Town's property value grand list as it compares to property sales over a three-year period. If the grand list value is less than real estate sale prices the town will have a CLA of less than 100%; if the grand list value is more than the real estate sale prices the CLA will be more than 100%. The CLA doesn't change the property value, it impacts the education tax rate to be paid by the town. The CLA is also used to determine when a Town needs to be reappraised. When the CLA is below 85% or above 115% the Town must reappraise.

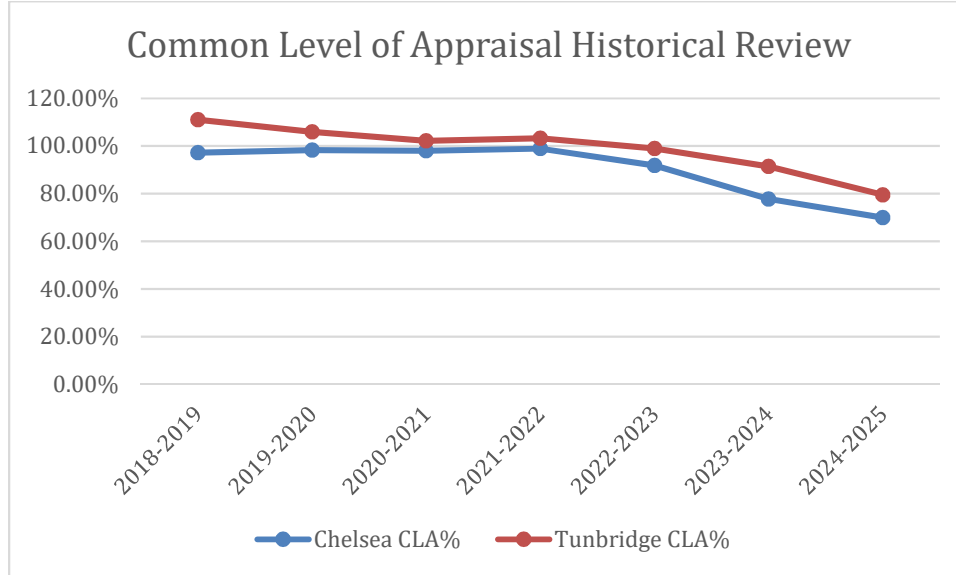
For fiscal year 2024-2025 Chelsea's CLA dropped from 77.77% to 69.96% and Tunbridge's dropped from 91.38% to 79.50%.

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The following is a historical review of each town's Common Level of Appraisal:



The Secondary Tuition is another factor that the District Administration cannot control due to First Branch being a choice district for grades nine through twelve. The following is a comparison of the Secondary Tuition cost for the 2023-2024 and 2024-2025 school years that we have available as of the writing of this report:

<b>SECONDARY TUITION RATES</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>DIFFERENCE</b>
The Sharon Academy	\$19,425	\$20,900	\$1,475
Hartford Middle & HS	\$20,800	\$22,000	\$1,200
White River Valley HS	\$18,500	\$19,900	\$1,400
The Thetford Academy	\$22,430	\$23,890	\$1,460
Spaulding (Barre Unified)	\$18,500	\$18,500	\$0
St Johnsbury Academy	\$21,900	\$23,425	\$1,525
Paine Mountain School	\$17,500	\$18,500	\$1,000
U32 (Washington Central)	\$21,413	\$26,694	\$5,281
Randolph (Orange Southwest)	\$21,031	\$25,257	\$4,226
Hanover High School	\$23,568	\$23,944	\$376
Approved Independent or Private	\$18,266	unknown	

Each of the above-reviewed variables has a direct impact on the educational tax rate. In addition to these variables, we have the new weighting formula as provided by Act 127. Please refer to the Act 127 Frequently Asked Questions included in this mailer for more information on the new weighting.

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461 Waterman Road, Royalton, VT 05068  
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The following is an overview of the First Branch Unified District's 2024-2025 projected budget as compared to 2023-2024:

FIRST BRANCH UNIFIED DISTRICT	2023-2024	2024-2025	DIFFERENCE
EXPENDITURE BUDGET	\$7,663,387.00	\$8,988,473.00	\$1,325,086.00
LOCAL REVENUE OFFSET	\$669,509.00	\$316,198.00	-\$353,311.00
EDUCATION SPENDING	\$6,993,878.00	\$8,672,276.00	\$1,678,398.00
EQUALIZED PUPIL (NOW LTWA*)	\$363.90	\$668.55	304.65
PER PUPIL SPENDING (USING LTWA)	\$11,892.97	\$12,971.77	\$1,078.80
EQUALIZED TAX RATE (5% CAP)	\$1.2511	\$1.3137	\$0.0626
NON-RESIDENTIAL TAX RATE BEFORE CLA	\$1.3910	\$1.4520	\$0.0610
PROPERTY YIELD (MAY CHANGE)	\$15,443	\$9,171	-\$6,272
COMMON LEVEL OF APPRAISAL (CLA)	CHELSEA: 77.77% TUNBRIDGE: 91.38%	CHELSEA: 69.96% TUNBRIDGE: 79.50%	CHELSEA: -7.81% TUNBRIDGE: -11.88%
RESIDENTIAL TAX RATE AFTER CLA	CHELSEA: 1.6087 TUNBRIDGE: 1.3691	CHELSEA: 1.8777 TUNBRIDGE: 1.6524	CHELSEA: .2690 TUNBRIDGE: .2833

\*EQUALIZED PUPIL IS NOW LONG-TERM WEIGHTED AVERAGE PER ACT 127

The following provides a breakdown of the Tax Rate:

- Expenditure/Revenue/Long Term Weight Average/Yield equates to an increase of 6.24 cents utilizing the 5% tax rate cap as provided by Act 127
- CLA reduction increases the tax rate an additional 20.21 cents in Chelsea and 21.69 cents in Tunbridge

The following shows how we calculate the tax rate:

1. Take the ACT 68 Education Spending of \$8,988,473 divide it by the Long-Term Weighted Average of 668.55; this results in the Per Pupil Spending of \$12,971.77
2. Divide the Per Pupil Spending of \$12,971.77 by the Yield of \$9,171; this is the Equalized Residential Tax Rate of 1.4144; however, First Branch will be capped at the 5% as provided by Act 127 resulting in an equalized tax rate of 1.3105
3. Take the Equalized Tax Rate of 1.3105 and divide by the CLA of 69.96% in Chelsea this results in the Residential Tax Rate after the CLA of 1.8732. For Tunbridge 1.3105 divide by the CLA of 79.50% results in the Residential Tax Rate after the CLA of 1.6484.

Superintendent Kinnarney, Principal Cash, Associate Principal Rivers, and the First Branch Unified District Board and I all feel that this budget supports what is necessary to provide high quality education to all students of First Branch as well as provide a one-time funding opportunity to the Capital Project Reserve Fund.

Sincerely,

Tara Weatherell  
 Business Manager



FIRST BRANCH UNIFIED DISTRICT  
2024-2025 EXPENDITURE BUDGET

FUNCTION & OBJECT DESCRIPTION	FY23 APPROVED	FY23 ACTUALS	FY24 APPROVED	FY25 PROPOSED	DIFFERENCE	NOTES
<b>1101 REGULAR ED INSTRUCTION</b>	<b>\$3,531,726</b>	<b>\$3,370,283</b>	<b>\$3,953,813</b>	<b>\$4,512,449</b>	\$558,636	
111 TEACHER SALARY	\$1,060,517	\$947,439	\$1,261,182	\$1,335,452	\$74,270	21.4 FTE (Including Intervention/Capstone/Outdoor Ed)
121 PARA SALARY	\$56,547	\$56,540	\$50,000	\$82,382	\$32,382	3.0 FTE (Increase of 1.0 FTE)
131 SALARY SUB	\$27,286	\$87,282	\$40,000	\$40,000	\$0	
191 OTHER SALARY	\$1,000	\$0	\$1,000	\$1,000	\$0	
211 HEALTH INSURANCE	\$223,363	\$198,089	\$284,043	\$259,562	-\$24,481	
219 HRA	\$47,760	\$27,591	\$54,300	\$43,800	-\$10,500	
220 FICA	\$84,722	\$79,497	\$100,788	\$114,703	\$13,915	
232 VSTRS OPEB	\$12,150	\$14,020	\$11,600	\$15,000	\$3,400	
234 RETIREMENT-VMERS	\$3,110	\$3,661	\$2,956	\$4,257	\$1,301	
260 UNEMPLOYMENT	\$250	\$63	\$291	\$115	-\$176	
261 UNEMPLOYMENT	\$583	\$147	\$684	\$218	-\$466	
270 WORKERS COMPENSATION	\$1,011	\$0	\$2,295	\$4,067	\$1,772	
271 WORKERS COMP	\$1,812	\$0	\$4,052	\$5,676	\$1,624	
280 DENTAL INS	\$2,531	\$4,274	\$3,225	\$4,219	\$994	
281 DENTAL INS	\$5,737	\$3,748	\$6,449	\$4,699	-\$1,750	
292 LIFE INS	\$1,235	\$1,117	\$1,458	\$1,350	-\$108	
294 LONG TERM DISABILITY	\$2,824	\$2,349	\$3,410	\$3,445	\$35	
321 CONTRACTED INSTRUCTIONAL SERVICES	\$56,000	\$8,255	\$14,000	\$14,000	\$0	
561 TUITION TO VT LEA	\$1,556,178	\$300,299	\$386,155	\$295,161	-\$90,994	
562 TUITION TO PRIVATE SOURCES	\$68,715	\$1,184,219	\$1,292,575	\$1,235,993	-\$56,582	Tuition is updated based on projected FY25 enrollment and FY25 Announced Tuition Rates if available
563 TUITION TO NON- VT LEA	\$54,567	\$62,388	\$46,914	\$47,888	\$974	
564 NON-VT SCHOOL	\$0	\$17,278	\$35,938	\$40,185	\$4,247	
566 TECH CENTER TUITION ON BEHALF	\$120,160	\$118,007	\$131,165	\$142,290	\$11,125	FY25 6 Semester Average @ FY25 Rate
567 TUITION-TECH CENTER	\$104,166	\$102,428	\$108,333	\$119,166	\$10,833	Additional 10% of FY24 Rate
568 TUITION TO SCHOOLS W/IN SU	\$0	\$106,800	\$92,500	\$642,320	\$549,820	
611 GENERAL SUPPLIES	\$17,000	\$18,457	\$13,500	\$15,500	\$2,000	
612 ENRICHMENT SUPPLIES	\$9,500	\$3,854	\$1,000	\$10,000	\$9,000	
613 EXTENDED CLASSROOM SUPPLIES	\$3,000	\$1,623	\$1,000	\$2,000	\$1,000	
641 BOOKS & PERIODICALS	\$8,000	\$3,674	\$2,000	\$27,000	\$25,000	ONE TIME INCREASE OF \$25,000 FOR CURRICULUM
651 SUPPLIES TECHNOLOGY	\$0	\$16,584	\$0	\$0	\$0	
739 EQUIPMENT	\$0	\$464	\$0	\$0	\$0	
811 DUES & FEES	\$2,000	\$137	\$1,000	\$1,000	\$0	
<b>1102 ART</b>	<b>\$94,337</b>	<b>\$100,228</b>	<b>\$101,818</b>	<b>\$108,151</b>	\$6,333	
111 TEACHER SALARY	\$67,344	\$68,065	\$71,152	\$74,063	\$2,911	1.0 FTE
211 HEALTH INSURANCE	\$12,765	\$15,105	\$17,022	\$19,871	\$2,849	
219 HRA	\$4,200	\$4,372	\$4,000	\$4,000	\$0	
220 FICA	\$5,152	\$4,923	\$5,444	\$5,992	\$548	
260 UNEMPLOYMENT	\$21	\$5	\$21	\$0	-\$21	
261 UNEMPLOYMENT	\$21	\$5	\$21	\$13	-\$8	
270 WORKERS COMPENSATION	\$88	\$0	\$178	\$0	-\$178	
271 WORKERS COMP	\$88	\$0	\$178	\$511	\$333	
280 DENTAL INS	\$211	\$218	\$276	\$0	-\$276	
281 DENTAL INS	\$211	\$218	\$276	\$470	\$194	
292 LIFE INS	\$63	\$60	\$64	\$54	-\$10	
294 LONG TERM DISABILITY	\$175	\$146	\$186	\$178	-\$8	
611 GENERAL SUPPLIES	\$4,000	\$7,109	\$3,000	\$3,000	\$0	
641 BOOKS & PERIODICALS	\$0	\$0	\$0	\$0	\$0	
<b>1103 PRESCHOOL</b>	<b>\$128,276</b>	<b>\$100,804</b>	<b>\$349,880</b>	<b>\$374,821</b>	\$24,941	
111 TEACHER SALARY	\$0	\$0	\$120,000	\$131,035	\$11,035	2.0 FTE
121 PARA SALARY	\$0	\$0	\$51,690	\$49,617	-\$2,073	2.0 FTE
131 SALARY SUB	\$0	\$0	\$0	\$0	\$0	
211 HEALTH INSURANCE	\$0	\$0	\$100,431	\$50,323	-\$50,108	
219 HRA	\$0	\$0	\$16,800	\$8,200	-\$8,600	
220 FICA	\$0	\$0	\$15,965	\$14,615	-\$1,350	
232 VSTRS OPEB	\$0	\$0	\$2,900	\$3,000	\$100	
234 RETIREMENT-VMERS	\$0	\$0	\$2,714	\$2,605	-\$109	

FIRST BRANCH UNIFIED DISTRICT  
2024-2025 EXPENDITURE BUDGET

FUNCTION & OBJECT DESCRIPTION	FY23 APPROVED	FY23 ACTUALS	FY24 APPROVED	FY25 PROPOSED	DIFFERENCE	NOTES
261 UNEMPLOYMENT	\$0	\$0	\$166	\$51	-\$115	
271 WORKERS COMP	\$0	\$0	\$600	\$1,247	\$647	
281 DENTAL INS	\$0	\$0	\$1,842	\$1,410	-\$432	
292 LIFE INS	\$0	\$0	\$254	\$216	-\$38	
294 LONG TERM DISABILITY	\$0	\$0	\$542	\$434	-\$108	
321 CONTRACTED INSTRUCTIONAL SERVICES	\$0	\$0	\$1,000	\$1,000	\$0	
561 TUITION TO VT LEA	\$109,680	\$14,206	\$0	\$27,188	\$27,188	
562 TUITION TO PRIVATE SOURCES	\$0	\$68,001	\$0	\$54,376	\$54,376	
593 SU-ASSESSMENT	\$18,596	\$18,596	\$14,876	\$19,406	\$4,530	
611 GENERAL SUPPLIES	\$0	\$0	\$10,000	\$5,000	-\$5,000	
641 BOOKS & PERIODICALS	\$0	\$0	\$10,000	\$5,000	-\$5,000	
651 SUPPLIES TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	
739 EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
811 DUES & FEES	\$0	\$0	\$100	\$100	\$0	
<b>1106 WORLD LANGUAGE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$40,305</b>	<b>\$20,305</b>	
111 TEACHER SALARY	\$0	\$0	\$18,000	\$23,048	\$5,048	.5 FTE (Increase of .3)
211 HEALTH INSURANCE	\$0	\$0	\$0	\$14,654	\$14,654	
220 FICA	\$0	\$0	\$2,000	\$1,865	-\$135	
271 WORKERS COMP	\$0	\$0	\$0	\$159	\$159	
281 DENTAL INS	\$0	\$0	\$0	\$470	\$470	
292 LIFE INS	\$0	\$0	\$0	\$54	\$54	
294 LONG TERM DISABILITY	\$0	\$0	\$0	\$55	\$55	
611 GENERAL SUPPLIES	\$0	\$0	\$0	\$0	\$0	
641 BOOKS & PERIODICALS	\$0	\$0	\$0	\$0	\$0	
<b>1108 PHYSICAL EDUCATION</b>	<b>\$148,858</b>	<b>\$147,111</b>	<b>\$158,212</b>	<b>\$167,045</b>	<b>\$8,833</b>	
111 TEACHER SALARY	\$107,548	\$109,301	\$114,859	\$118,605	\$3,746	2.0 FTE
211 HEALTH INSURANCE	\$24,370	\$21,378	\$26,608	\$26,939	\$331	
219 HRA	\$4,200	\$3,377	\$4,000	\$5,900	\$1,900	
220 FICA	\$8,227	\$7,815	\$8,787	\$9,595	\$808	
232 VSTRS OPEB	\$1,350	\$1,402	\$1,450	\$3,000	\$1,550	
261 UNEMPLOYMENT	\$83	\$21	\$42	\$26	-\$16	
271 WORKERS COMP	\$280	\$0	\$341	\$818	\$477	
281 DENTAL INS	\$844	\$439	\$922	\$470	-\$452	
292 LIFE INS	\$126	\$120	\$126	\$108	-\$18	
294 LONG TERM DISABILITY	\$280	\$232	\$177	\$285	\$108	
611 GENERAL SUPPLIES	\$800	\$3,027	\$400	\$800	\$400	
641 BOOKS & PERIODICALS	\$500	\$0	\$250	\$250	\$0	
651 SUPPLIES TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	
739 EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
811 DUES & FEES	\$250	\$0	\$250	\$250	\$0	
<b>1110 TECH ED (SHOP)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	
611 GENERAL SUPPLIES	\$0	\$0	\$0	\$5,000	\$5,000	ADDED FOR MIDDLE SCHOOL PROGRAM
<b>1112 MUSIC</b>	<b>\$76,129</b>	<b>\$36,846</b>	<b>\$55,988</b>	<b>\$72,709</b>	<b>\$16,721</b>	
111 TEACHER SALARY	\$53,774	\$25,688	\$45,944	\$53,864	\$7,920	1.0 FTE
211 HEALTH INSURANCE	\$8,256	\$0	\$1,500	\$6,348	\$4,848	
219 HRA	\$2,100	\$0	\$0	\$1,140	\$1,140	
220 FICA	\$4,114	\$2,021	\$3,514	\$4,358	\$844	
232 VSTRS OPEB	\$1,350	\$1,680	\$1,450	\$3,000	\$1,550	
261 UNEMPLOYMENT	\$197	\$50	\$21	\$26	\$5	
271 WORKERS COMP	\$246	\$0	\$115	\$372	\$257	
281 DENTAL INS	\$422	\$146	\$460	\$564	\$104	
292 LIFE INS	\$64	\$16	\$64	\$108	\$44	
294 LONG TERM DISABILITY	\$207	\$172	\$120	\$129	\$9	
321 CONTRACTED INSTRUCTIONAL SERVICES	\$1,100	\$0	\$0	\$0	\$0	
431 REPAIRS & MAINTENANCE	\$700	\$0	\$700	\$700	\$0	
611 GENERAL SUPPLIES	\$1,200	\$340	\$600	\$600	\$0	
641 BOOKS & PERIODICALS	\$1,000	\$123	\$1,000	\$1,000	\$0	

FIRST BRANCH UNIFIED DISTRICT  
2024-2025 EXPENDITURE BUDGET

FUNCTION & OBJECT DESCRIPTION	FY23 APPROVED	FY23 ACTUALS	FY24 APPROVED	FY25 PROPOSED	DIFFERENCE	NOTES
739 EQUIPMENT	\$800	\$0	\$300	\$300	\$0	
811 DUES & FEES	\$600	\$6,610	\$200	\$200	\$0	
<b>1201 SPECIAL ED INSTRUCTION</b>	<b>\$510,238</b>	<b>\$510,238</b>	<b>\$500,659</b>	<b>\$560,926</b>	\$60,267	
593 SU-ASSESSMENT	\$510,238	\$510,238	\$500,659	\$560,926	\$60,267	
<b>1401 ATHLETICS</b>	<b>\$26,759</b>	<b>\$33,980</b>	<b>\$26,509</b>	<b>\$35,320</b>	\$8,811	
191 OTHER SALARY	\$14,500	\$15,134	\$14,500	\$22,500	\$8,000	DIRECTOR & COACHES
220 FICA	\$650	\$1,158	\$650	\$910	\$260	
271 WORKERS COMP	\$109	\$0	\$109	\$910	\$801	
611 GENERAL SUPPLIES	\$1,500	\$11,995	\$1,250	\$1,000	-\$250	
739 EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
811 DUES & FEES	\$10,000	\$5,693	\$10,000	\$10,000	\$0	
<b>1501 COCURRICULAR</b>	<b>\$9,400</b>	<b>\$0</b>	<b>\$7,200</b>	<b>\$7,200</b>	\$0	
611 GENERAL SUPPLIES	\$9,400	\$0	\$7,200	\$7,200	\$0	
<b>2120 GUIDANCE</b>	<b>\$80,733</b>	<b>\$141,553</b>	<b>\$145,026</b>	<b>\$171,686</b>	\$26,660	
111 TEACHER SALARY	\$70,359	\$126,925	\$128,581	\$134,142	\$5,561	2.0 FTE
211 HEALTH INSURANCE	\$1,500	\$0	\$3,000	\$21,371	\$18,371	
220 FICA	\$5,383	\$9,560	\$9,836	\$10,852	\$1,016	
232 VSTRS OPEB	\$0	\$1,402	\$0	\$1,500	\$1,500	
261 UNEMPLOYMENT	\$42	\$11	\$84	\$26	-\$58	
271 WORKERS COMP	\$183	\$0	\$643	\$926	\$283	
281 DENTAL INS	\$422	\$804	\$922	\$940	\$18	
292 LIFE INS	\$61	\$110	\$126	\$108	-\$18	
294 LONG TERM DISABILITY	\$183	\$153	\$334	\$322	-\$12	
581 TRAVEL	\$0	\$0	\$0	\$0	\$0	
611 GENERAL SUPPLIES	\$1,100	\$1,795	\$650	\$650	\$0	
641 BOOKS & PERIODICALS	\$1,000	\$619	\$350	\$350	\$0	
811 DUES & FEES	\$500	\$175	\$500	\$500	\$0	
<b>2132 HEALTH SERVICES</b>	<b>\$203,872</b>	<b>\$169,983</b>	<b>\$183,833</b>	<b>\$188,398</b>	\$4,565	
111 TEACHER SALARY	\$147,767	\$128,826	\$132,037	\$137,025	\$4,988	2.0 FTE
211 HEALTH INSURANCE	\$31,362	\$22,587	\$30,368	\$30,809	\$441	
219 HRA	\$6,300	\$2,039	\$5,900	\$4,000	-\$1,900	
220 FICA	\$11,304	\$9,138	\$10,101	\$11,085	\$984	
232 VSTRS OPEB	\$1,350	\$2,804	\$1,450	\$1,500	\$50	
261 UNEMPLOYMENT	\$84	\$21	\$125	\$38	-\$87	
271 WORKERS COMP	\$385	\$0	\$660	\$945	\$285	
281 DENTAL INS	\$844	\$629	\$922	\$705	-\$217	
292 LIFE INS	\$122	\$170	\$126	\$162	\$36	
294 LONG TERM DISABILITY	\$404	\$336	\$344	\$329	-\$15	
352 TECHNICAL SERVICES	\$250	\$0	\$0	\$0	\$0	
431 REPAIRS & MAINTENANCE	\$500	\$0	\$500	\$500	\$0	
611 GENERAL SUPPLIES	\$1,200	\$2,298	\$800	\$800	\$0	
641 BOOKS & PERIODICALS	\$500	\$0	\$0	\$0	\$0	
651 SUPPLIES TECHNOLOGY	\$1,000	\$1,050	\$0	\$0	\$0	
811 DUES & FEES	\$500	\$86	\$500	\$500	\$0	
<b>2190 STUDENT SUPPORT</b>	<b>\$76,067</b>	<b>\$1,235</b>	<b>\$83,056</b>	<b>\$200,957</b>	\$117,901	
111 TEACHER SALARY	\$60,000	\$0	\$50,000	\$129,063	\$79,063	2.0 FTE (Added Social Worker)
211 HEALTH INSURANCE	\$8,256	\$0	\$24,284	\$49,180	\$24,896	
219 HRA	\$2,100	\$0	\$4,000	\$8,000	\$4,000	
220 FICA	\$4,590	\$0	\$3,826	\$10,441	\$6,615	
261 UNEMPLOYMENT	\$42	\$11	\$42	\$26	-\$16	
271 WORKERS COMP	\$198	\$0	\$250	\$891	\$641	
281 DENTAL INS	\$422	\$73	\$460	\$940	\$480	
292 LIFE INS	\$61	\$0	\$64	\$108	\$44	
294 LONG TERM DISABILITY	\$198	\$68	\$130	\$310	\$180	
611 GENERAL SUPPLIES	\$200	\$1,084	\$0	\$2,000	\$2,000	
<b>2191 SUPPORT SERVICES</b>	<b>\$3,500</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$3,500</b>	\$0	
321 CONTRACTED INSTRUCTIONAL SERVICES	\$3,500	\$0	\$3,500	\$3,500	\$0	

FIRST BRANCH UNIFIED DISTRICT  
2024-2025 EXPENDITURE BUDGET

FUNCTION & OBJECT DESCRIPTION	FY23 APPROVED	FY23 ACTUALS	FY24 APPROVED	FY25 PROPOSED	DIFFERENCE	NOTES	
<b>2212 CURRICULUM DEVELOPMENT</b>	<b>\$73,099</b>	<b>\$75,342</b>	<b>\$67,566</b>	<b>\$79,237</b>	\$11,671		
111 TEACHER SALARY	\$10,000	\$12,000	\$10,000	\$10,000	\$0	MENTORS	
191 OTHER SALARY	\$13,000	\$0	\$5,000	\$5,000	\$0		
220 FICA	\$250	\$918	\$250	\$250	\$0		
321 CONTRACTED INSTRUCTIONAL SERVICES	\$1,000	\$12,236	\$0	\$0	\$0		
581 TRAVEL	\$500	\$1,839	\$250	\$250	\$0		
593 SU-ASSESSMENT	\$48,349	\$48,349	\$52,066	\$63,737	\$11,671		
<b>2213 STAFF TRAINING</b>	<b>\$25,500</b>	<b>\$23,448</b>	<b>\$32,500</b>	<b>\$32,500</b>	\$0		
220 FICA	\$0	\$115	\$0	\$0	\$0	PROFESSIONAL DEVELOPMENT	
251 TUITION BENEFIT	\$20,000	\$14,634	\$32,000	\$32,000	\$0		
294 LONG TERM DISABILITY	\$0	\$0	\$0	\$0	\$0		
321 CONTRACTED INSTRUCTIONAL SERVICES	\$5,000	\$7,872	\$0	\$0	\$0		
581 TRAVEL	\$500	\$827	\$500	\$500	\$0		
<b>2220 LIBRARY/MEDIA SERVICES</b>	<b>\$87,198</b>	<b>\$55,684</b>	<b>\$94,302</b>	<b>\$79,503</b>	-\$14,799		
111 TEACHER SALARY	\$43,220	\$30,730	\$57,430	\$56,971	-\$459	1.0 FTE	
211 HEALTH INSURANCE	\$22,870	\$9,201	\$17,024	\$5,290	-\$11,734		
219 HRA	\$4,200	\$1,885	\$4,000	\$1,900	-\$2,100		
220 FICA	\$3,306	\$2,262	\$4,394	\$4,609	\$215		
232 VSTRS OPEB	\$1,350	\$1,402	\$1,450	\$1,500	\$50		
234 RETIREMENT-VMERS	\$0	\$0	\$0	\$0	\$0		
261 UNEMPLOYMENT	\$42	\$11	\$42	\$26	-\$16		
271 WORKERS COMP	\$112	\$0	\$288	\$393	\$105		
281 DENTAL INS	\$422	\$73	\$460	\$469	\$9		
292 LIFE INS	\$63	\$55	\$64	\$108	\$44		
294 LONG TERM DISABILITY	\$112	\$93	\$150	\$137	-\$13		
431 REPAIRS & MAINTENANCE	\$500	\$0	\$500	\$500	\$0		
611 GENERAL SUPPLIES	\$1,000	\$1,108	\$500	\$500	\$0		
641 BOOKS & PERIODICALS	\$4,000	\$2,121	\$2,000	\$1,100	-\$900		
651 SUPPLIES TECHNOLOGY	\$3,000	\$0	\$3,000	\$3,000	\$0		
739 EQUIPMENT	\$0	\$3,638	\$0	\$0	\$0		
811 DUES & FEES	\$3,000	\$3,105	\$3,000	\$3,000	\$0		
<b>2311 BOARD OF EDUCATION</b>	<b>\$35,878</b>	<b>\$57,427</b>	<b>\$37,775</b>	<b>\$39,307</b>	\$1,532		
161 CLERICAL SALARY	\$0	\$1,100	\$0	\$1,200	\$1,200		
191 OTHER SALARY	\$9,000	\$9,000	\$9,000	\$9,000	\$0		
220 FICA	\$803	\$773	\$803	\$728	-\$75		
271 WORKERS COMP	\$0	\$28,541	\$0	\$0	\$0		
331 INSERVICES & TRAINING	\$450	\$0	\$450	\$450	\$0		
341 OTHER PROFESSIONAL SERVICES	\$1,500	\$0	\$1,500	\$1,500	\$0		
521 INSURANCE OTHER THAN BENEFITS	\$8,275	\$9,551	\$10,172	\$10,579	\$407		
541 ADVERTISING	\$10,000	\$6,671	\$10,000	\$10,000	\$0		
611 GENERAL SUPPLIES	\$1,850	\$442	\$1,850	\$1,850	\$0		
811 DUES & FEES	\$4,000	\$1,349	\$4,000	\$4,000	\$0		
<b>2313 BOARD TREASURER</b>	<b>\$2,165</b>	<b>\$0</b>	<b>\$2,165</b>	<b>\$2,171</b>	\$7		
161 CLERICAL SALARY	\$1,500	\$0	\$1,500	\$1,500	\$0		
220 FICA	\$115	\$0	\$115	\$121	\$7		
533 POSTAGE	\$550	\$0	\$550	\$550	\$0		
611 GENERAL SUPPLIES	\$0	\$0	\$0	\$0	\$0		
811 DUES & FEES	\$0	\$0	\$0	\$0	\$0		
<b>2315 LEGAL SERVICES</b>	<b>\$10,000</b>	<b>\$840</b>	<b>\$5,000</b>	<b>\$5,000</b>	\$0		
343 LEGAL SERVICES	\$10,000	\$840	\$5,000	\$5,000	\$0		
<b>2320 EXECUTIVE ADMINISTRATION</b>	<b>\$85,540</b>	<b>\$85,540</b>	<b>\$89,256</b>	<b>\$79,234</b>	-\$10,023		
593 SU-ASSESSMENT	\$85,540	\$85,540	\$89,256	\$79,234	-\$10,023		
<b>2410 OFFICE OF THE PRINCIPAL</b>	<b>\$520,375</b>	<b>\$452,467</b>	<b>\$490,238</b>	<b>\$466,545</b>	-\$23,693		
141 ADMIN SALARIES	\$175,000	\$148,290	\$184,370	\$196,875	\$12,505	2.0 FTE	
161 CLERICAL SALARY	\$70,843	\$75,762	\$91,624	\$95,784	\$4,160	2.0 FTE	
211 HEALTH INSURANCE	\$56,802	\$42,332	\$67,239	\$59,760	-\$7,479		
219 HRA	\$15,100	\$9,040	\$15,100	\$10,300	-\$4,800		

FIRST BRANCH UNIFIED DISTRICT  
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FUNCTION & OBJECT DESCRIPTION	FY23 APPROVED	FY23 ACTUALS	FY24 APPROVED	FY25 PROPOSED	DIFFERENCE	NOTES
220 FICA	\$18,808	\$22,895	\$21,114	\$23,676	\$2,562	
232 VSTRS OPEB	\$0	\$1,402	\$0	\$3,000	\$3,000	
234 RETIREMENT-VMERS	\$9,420	\$4,116	\$4,810	\$5,029	\$219	
235 ANNUITY	\$1,762	\$6,000	\$6,000	\$6,600	\$600	
261 UNEMPLOYMENT	\$166	\$42	\$166	\$51	-\$115	
271 WORKERS COMP	\$722	\$0	\$922	\$1,818	\$896	
281 DENTAL INS	\$1,688	\$1,426	\$1,843	\$1,410	-\$434	
292 LIFE INS	\$606	\$604	\$634	\$540	-\$94	
294 LONG TERM DISABILITY	\$722	\$600	\$992	\$702	-\$290	
331 INSERVICES & TRAINING	\$3,000	\$1,945	\$2,000	\$2,000	\$0	
341 OTHER PROFESSIONAL SERVICES	\$93,750	\$69,799	\$50,100	\$10,100	-\$40,000	MOVED TO A CONTRACTED POSITION
443 LEASE OF TECHNOLOGY	\$13,000	\$13,042	\$8,775	\$9,000	\$225	
531 COMMUNICATION	\$23,000	\$16,144	\$9,728	\$15,500	\$5,772	
533 POSTAGE	\$5,000	\$4,061	\$2,500	\$4,400	\$1,900	
551 PRINTING & BINDING	\$8,000	\$1,723	\$2,000	\$2,000	\$0	
581 TRAVEL	\$2,000	\$432	\$2,000	\$2,000	\$0	
611 GENERAL SUPPLIES	\$7,000	\$11,999	\$2,000	\$10,000	\$8,000	
641 BOOKS & PERIODICALS	\$1,200	\$0	\$0	\$0	\$0	
651 SUPPLIES TECHNOLOGY	\$200	\$0	\$10,321	\$0	-\$10,321	
739 EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
811 DUES & FEES	\$12,586	\$20,813	\$6,000	\$6,000	\$0	
<b>2510 FISCAL SERVICES</b>	<b>\$147,170</b>	<b>\$159,845</b>	<b>\$143,447</b>	<b>\$181,392</b>	<b>\$37,945</b>	
593 SU-ASSESSMENT	\$130,170	\$130,170	\$126,447	\$164,392	\$37,945	
835 INTEREST ON SHORT TERM DEBT	\$17,000	\$29,675	\$17,000	\$17,000	\$0	
<b>2570 PERSONNEL SERVICES</b>	<b>\$3,000</b>	<b>\$1,424</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$0</b>	
311 ADMINISTRATION SERVICES	\$3,000	\$1,424	\$4,000	\$4,000	\$0	
<b>2580 ADMINISTRATIVE TECHNOLOGY</b>	<b>\$167,298</b>	<b>\$92,798</b>	<b>\$175,293</b>	<b>\$184,517</b>	<b>\$9,224</b>	
352 TECHNICAL SERVICES	\$2,000	\$149	\$2,000	\$2,000	\$0	
432 TECH REPAIRS & MAINTENANCE	\$500	\$0	\$500	\$500	\$0	
593 SU-ASSESSMENT	\$89,259	\$89,259	\$89,256	\$91,389	\$2,133	
611 GENERAL SUPPLIES	\$0	\$215	\$0	\$0	\$0	
651 SUPPLIES TECHNOLOGY	\$75,539	\$3,175	\$83,537	\$90,628	\$7,091	
734 TECHNOLOGY HARDWARE	\$0	\$0	\$0	\$0	\$0	
<b>2580 TECHNOLOGY SUPPORT</b>	<b>\$500</b>	<b>\$233</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	
432 TECH REPAIRS & MAINTENANCE	\$500	\$233	\$500	\$500	\$0	
<b>2610 OPERATION OF BUILDING</b>	<b>\$592,160</b>	<b>\$578,379</b>	<b>\$553,570</b>	<b>\$977,783</b>	<b>\$424,213</b>	
131 SALARY SUB	\$10,000	\$4,266	\$10,000	\$10,000	\$0	
151 SUPERVISOR SALARY	\$59,301	\$51,314	\$60,860	\$63,460	\$2,600	
181 SALARY- GENERAL	\$154,212	\$121,944	\$166,192	\$164,008	-\$2,184	1.0 FTE
197 OVERTIME SALARY	\$4,000	\$0	\$4,000	\$4,000	\$0	4.0 FTE
211 HEALTH INSURANCE	\$50,524	\$29,106	\$46,110	\$36,452	-\$9,658	
219 HRA	\$12,100	\$4,673	\$11,000	\$6,600	-\$4,400	
220 FICA	\$19,159	\$13,279	\$17,370	\$18,402	\$1,032	
234 RETIREMENT-VMERS	\$15,006	\$9,313	\$11,920	\$15,354	\$3,434	
261 UNEMPLOYMENT	\$250	\$63	\$208	\$64	-\$144	
271 WORKERS COMP	\$1,110	\$0	\$1,966	\$11,828	\$9,862	
281 DENTAL INS	\$2,530	\$1,426	\$1,843	\$6,013	\$4,170	
292 LIFE INS	\$378	\$259	\$316	\$270	-\$46	
294 LONG TERM DISABILITY	\$1,110	\$923	\$512	\$546	\$34	
411 UTILITY SERVICES	\$11,000	\$14,724	\$11,000	\$15,000	\$4,000	
422 SNOW REMOVAL	\$10,000	\$12,540	\$10,000	\$12,500	\$2,500	
425 WASTE REMOVAL	\$15,000	\$21,030	\$19,500	\$21,500	\$2,000	
431 REPAIRS & MAINTENANCE	\$78,000	\$71,810	\$40,000	\$40,000	\$0	
521 INSURANCE OTHER THAN BENEFITS	\$20,481	\$23,750	\$25,293	\$26,305	\$1,012	
611 GENERAL SUPPLIES	\$20,000	\$33,915	\$18,000	\$18,000	\$0	
622 ENERGY ELECTRICITY	\$55,000	\$57,953	\$34,100	\$34,100	\$0	
623 PROPANE	\$0	\$1,363	\$9,850	\$9,850	\$0	

FIRST BRANCH UNIFIED DISTRICT  
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FUNCTION & OBJECT DESCRIPTION	FY23 APPROVED	FY23 ACTUALS	FY24 APPROVED	FY25 PROPOSED	DIFFERENCE	NOTES
624 FUEL OIL	\$50,000	\$88,768	\$35,000	\$35,000	\$0	
627 WOOD PELLETS	\$0	\$0	\$16,530	\$16,530	\$0	
731 EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
733 FURNITURE & FIXTURES	\$2,000	\$13,925	\$0	\$0	\$0	
811 DUES & FEES	\$1,000	\$2,035	\$2,000	\$2,000	\$0	
910 CAPITAL RESERVE TRANSFER	\$0	\$0	\$0	\$410,000	\$410,000	ONE TIME TRANSFER TO CAPTIAL RESERVE FUND
<b>2620 MAINTENANCE OF BUILDING</b>	<b>\$11,000</b>	<b>\$22,861</b>	<b>\$11,000</b>	<b>\$11,000</b>	<b>\$0</b>	
431 REPAIRS & MAINTENANCE	\$11,000	\$22,861	\$11,000	\$11,000	\$0	
<b>2630 GROUNDS</b>	<b>\$15,000</b>	<b>\$6,480</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$0</b>	
431 REPAIRS & MAINTENANCE	\$15,000	\$6,480	\$8,000	\$8,000	\$0	
<b>2711 TRANSPORTATION-RESIDENT</b>	<b>\$266,886</b>	<b>\$296,919</b>	<b>\$280,230</b>	<b>\$271,573</b>	<b>-\$8,657</b>	HOME TO SCHOOL TRANSPORTATION
593 SU-ASSESSMENT	\$266,886	\$296,919	\$280,230	\$271,573	-\$8,657	
<b>2715 TRANSPORTION-FIELD TRIPS</b>	<b>\$3,000</b>	<b>\$8,535</b>	<b>\$3,000</b>	<b>\$14,000</b>	<b>\$11,000</b>	
519 STUDENT TRANSPORTATION	\$1,500	\$3,367	\$1,500	\$7,000	\$5,500	
519 STUDENT TRANSPORTATION	\$1,500	\$5,168	\$1,500	\$7,000	\$5,500	
<b>2716 CO-CURR TRANSPORTATION</b>	<b>\$7,500</b>	<b>\$4,518</b>	<b>\$4,750</b>	<b>\$5,000</b>	<b>\$250</b>	
519 STUDENT TRANSPORTATION	\$3,750	\$4,374	\$3,750	\$4,000	\$250	
519 STUDENT TRANSPORTATION	\$3,750	\$144	\$1,000	\$1,000	\$0	
<b>2790 OTHER TRANSPORTATION</b>	<b>\$10,000</b>	<b>\$1,683</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$0</b>	
519 STUDENT TRANSPORTATION	\$5,000	\$0	\$1,000	\$1,000	\$0	
519 STUDENT TRANSPORTATION	\$5,000	\$1,683	\$1,000	\$1,000	\$0	
<b>3100 CHILD NUTRITION</b>	<b>\$37,800</b>	<b>\$37,800</b>	<b>\$37,800</b>	<b>\$37,800</b>	<b>\$0</b>	
593 SU-ASSESSMENT	\$37,800	\$37,800	\$37,800	\$37,800	\$0	
<b>5020 DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$51,500</b>	<b>\$58,944</b>	<b>\$7,444</b>	PER FINAL PERFORMANCE LEASE
831 LONG TERM PRINCIPAL	\$0	\$0	\$25,750	\$27,204	\$1,454	
832 LONG TERM INTEREST	\$0	\$0	\$25,750	\$31,740	\$5,990	
<b>5210 ADJUSTMENTS TO PRIOR YEAR</b>	<b>\$0</b>	<b>\$4,367</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
897 PRIOR YEAR EXPENSE ADJUSTMENT	\$0	\$4,367	\$0	\$0	\$0	
<b>Grand Total</b>	<b>\$6,990,964</b>	<b>\$6,578,850</b>	<b>\$7,683,387</b>	<b>\$8,988,473</b>	<b>\$1,305,086</b>	<b>16.99%</b>

FIRST BRANCH UNIFIED DISTRICT  
2024-2025 PROPOSED REVENUE BUDGET

Description	BUDGET 2022-2023	ACTUALS 2022-2023	BUDGET 2023-2024	PROPOSED 2024-2025	NOTES
<b>BAL. CARRYOVER FROM PRIOR YRS</b>	\$ 50,000	\$ -	\$ 113,000	\$ -	
<b><u>REVENUES FROM LOCAL SOURCES</u></b>					
Interest	\$ 5,000	\$ 24,907	\$ 5,000	\$ 5,000	
Tuition	\$ -	\$ -	\$ -	\$ -	
TuitionPK	\$ -	\$ -	\$ -	\$ -	
Miscellaneous	\$ 1,000	\$ 9,111	\$ 1,000	\$ 1,000	
Rentals	\$ -	\$ 195	\$ -	\$ -	
Bond Bank Savings Return	\$ 1,959	\$ -	\$ 1,959	\$ -	
Donations	\$ 1,000	\$ 330	\$ 1,000	\$ 1,000	
Adjustments to Prior Year	\$ -	\$ 28,860	\$ -	\$ -	
Tuition Reserve Fund	\$ -	\$ -	\$ -	\$ -	
<b>Total Local Source Revenues</b>	<b>\$ 8,959</b>	<b>\$ 63,403</b>	<b>\$ 8,959</b>	<b>\$ 7,000</b>	
<b><u>REV. FROM STATE/FED. SOURCES</u></b>					
Education Spending Revenue (ACT 68)	\$ 6,387,295	\$ 6,389,448	\$ 6,882,713	\$ 8,529,986	40% OF FY23 ACTUALS REMOVED BY ACT 127
ACT 60 Related Transportation	\$ 94,885	\$ 113,066	\$ 94,885	\$ 118,768	
Small School Grant	\$ 232,235	\$ 232,235	\$ 232,235	\$ -	
Trustee of Public Funds	\$ -	\$ -	\$ -	\$ -	
Vocational Transportation	\$ -	\$ -	\$ -	\$ -	
Adult Learning	\$ -	\$ -	\$ -	\$ -	
Driver Ed Reimbursement	\$ -	\$ -	\$ -	\$ -	
Medicaid Reimbursement (IEP & EPSDT)	\$ -	\$ -	\$ 25,000	\$ 25,000	
<b>Total Rev. From State/Fed. Sources</b>	<b>\$ 6,714,415</b>	<b>\$ 6,734,749</b>	<b>\$ 7,234,833</b>	<b>\$ 8,673,753</b>	
<b><u>OTHER GRANTS</u></b>					
School Wide CFP/previously Title I/other	\$ 97,430	\$ 264,595	\$ 97,430	\$ 97,430	HEADSTART REIMBURSEMENT
ADAP Subgrant from SU	\$ -	\$ -	\$ -	\$ -	
Headstart PreK assistance	\$ -	\$ -	\$ 98,000	\$ 68,000	
<b>Total Other Grants</b>	<b>\$ 97,430</b>	<b>\$ 264,595</b>	<b>\$ 195,430</b>	<b>\$ 165,430</b>	
<b>Vocational Education Ed Spending Tech Ctr from State to the Tech Ctr</b>	<b>\$ 120,160</b>	<b>\$ 118,007</b>	<b>\$ 131,165</b>	<b>\$ 142,290</b>	
<b>Grand Total All Revenues</b>	<b>\$ 6,990,964</b>	<b>\$ 7,180,754</b>	<b>\$ 7,683,387</b>	<b>\$ 8,988,473</b>	





**FIRST BRANCH UNIFIED SCHOOL DISTRICT  
AUDITED FUND BALANCE REPORT OF MAJOR FUNDS  
FYE 6/30/23**

<b>General Fund</b>	<b>\$634,592</b>
<b>Tuition Reserve</b>	<b>\$99,232</b>
<b>Building Reserve</b>	<b>\$173,793</b>
<b>Capital Project</b>	<b>\$131,121</b>
<b>Gym Improvement</b>	<b>\$1,696</b>
<b>Rebranding Fund</b>	<b>\$20,000</b>

**FIRST BRANCH UNIFIED SCHOOL DISTRICT  
AUDITED STATEMENT OF INDEBTEDNESS  
FYE 6/30/23**

**The First Branch Unified School District had no outstanding long-term debt at the end of the 2022-2023 Fiscal Year.**

**The First Branch Unified School District had no outstanding short-term debt at the end of the 2022-2023 Fiscal Year.**

**FIRST BRANCH UNIFIED SCHOOL DISTRICT  
AUDIT REPORT  
FYE 6/30/23**

**The First Branch Unified School District has hired Telling & Hillman, P.C., a professional audit firm, to review the district's finances. A copy of the audit will be on file for review at the White River Valley Supervisory Union Business Office located at 461 Waterman Road Royalton, Vermont and online once available.**

District: <b>First Branch USD</b> SU: <b>White River Valley</b>		U082 Windsor County			Property dollar equivalent yield	Homestead tax rate per \$9,171 of spending per pupil
					9,171	1.00
					10,227	
						Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2022	FY2023	FY2024	FY2025	
1.	<b>Adopted or warned union district budget</b> (including special programs and full technical center expenditures)	\$6,854,610	\$6,990,964	\$7,683,387	\$8,988,473	1.
2.	<i>plus</i> Sum of separately warned articles passed at union district meeting	-	-	-		2.
3.	<b>Adopted or warned union district budget plus articles</b>	\$6,854,610	\$6,990,964	\$7,683,387	\$8,988,473	3.
4.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-		4.
5.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-		5.
6.	<b>Total Union Expenditures</b>	\$6,854,610	\$6,990,964	\$7,683,387	\$8,988,473	6.
7.	S.U. assessment (included in union budget) - informational data	-	-	-		7.
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-		8.
Revenues						
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$418,959	\$483,509	\$669,509	\$316,198	9.
10.	<b>Total offsetting union revenues</b>	\$418,959	\$483,509	\$669,509	\$316,198	10.
<b>Education Spending</b>		\$6,435,651	\$6,507,455	\$7,013,878	\$8,672,275	11.
12.	First Branch USD pupils	342.93	351.09	363.03	668.55	12.
<b>Education Spending per Pupil</b>		\$18,766.66	\$18,535.01	\$19,320.38	\$12,971.77	13.
14.	<i>minus</i> Less net eligible construction costs (or P&I) per pupil	-	-	\$141.86		14.
15.	<i>minus</i> Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)	\$8.16	\$14.24	\$20.05		15.
		based on \$60,000	based on \$60,000	based on \$66,206	based on \$66,446	
16.	<i>minus</i> Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per pupil)	-	-	-		16.
17.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per pupil)	-	-	-		17.
18.	<i>minus</i> Estimated costs of new students after census period (per pupil)	-	-	-		18.
19.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)	-	-	-		19.
20.	<i>minus</i> Less planning costs for merger of small schools (per pupil)	-	-	-		20.
21.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)	-	-	\$55.92		21.
22.	<i>minus</i> Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-		22.
23.	Excess spending threshold	threshold = \$18,789	threshold = \$19,997	threshold = \$22,204	threshold = \$23,193	23.
24.	<i>plus</i> Excess Spending per Pupil over threshold (if any)	\$18,789.00	\$19,997.00	\$22,204.00	\$23,193.00	24.
25.	Per pupil figure used for calculating District Equalized Tax Rate	suspended thru FY29	suspended thru FY29	suspended thru FY29	suspended thru FY29	25.
26.	Union spending adjustment (minimum of 100%)	\$18,767	\$18,535	\$19,320	\$12,971.77	26.
		165.827%	139.214%	125.108%	141.443%	
		based on yield \$11,317	based on yield \$13,314	based on \$15,443	based on \$9,171	
27.	Anticipated equalized union homestead tax rate to be prorated [\$12,971.77 + (\$9,171 / \$1.00)]	\$1.6383	\$1.3921	\$1.2511	\$1.4144	27.
		based on \$1.00	based on \$1.00	based on \$1.00	based on \$1.00	
28.	Act 127 tax cap (FY25 - FY29 eligible)				\$1.3137	28.
<b>Prorated homestead union tax rates for members of First Branch USD</b>						
		FY2022	FY2023	FY2024	FY2025	FY22 Per
T046	Chelsea	1.6383	1.3921	1.2511	1.3137	100.00%
T210	Tunbridge	1.6383	1.3921	1.2511	1.3137	100.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
28.	Anticipated income cap percent to be prorated from First Branch USD [((\$12,971.77 + \$10,227) x 2.00%)]	2.69%	2.32%	2.20%	2.54%	28.
		based on 2.00%	based on 2.00%	based on 2.00%	based on 2.00%	
<b>Prorated union income cap percentage for members of First Branch USD</b>						
		FY2022	FY2023	FY2024	FY2025	FY23 Per
T046	Chelsea	2.69%	2.32%	2.20%	2.54%	100.00%
T210	Tunbridge	2.69%	2.32%	2.20%	2.54%	100.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%

- Using the revised January 9th, 2024 Education Fund Outlook FY25 forecast, the FY25 education fund need results in a property yield of \$9,171 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$10,227 for a base income percent of 2.0%, and a non-residential tax rate of \$1.452. These figures use the estimated \$13,000,000 surplus from the Education Fund. **New and updated data will likely change the proposed property and 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%.

WHITE RIVER VALLEY SUPERVISORY UNION  
FY24-25 BUDGET

Description	FY23 APPROVED	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED	DIFFERENCE	NOTES
CURRICULUM - SALARIES	\$ 34,000	\$ 10,256	\$ 46,360	\$ 62,700	\$ 16,340	.35 FTE (INCREASE OF .25 FTE), LEADERSHIP & COACHING STIPENDS
CURRICULUM - COORDINATOR SALARY	\$ 113,000	\$ 77,039	\$ 118,085	\$ 133,875	\$ 15,790	1.0 FTE
CURRICULUM - HEALTH INS	\$ 24,371	\$ 16,093	\$ 25,258	\$ 29,309	\$ 4,051	
CURRICULUM - HRA	\$ 8,400	\$ 3,554	\$ 4,000	\$ 4,000	\$ -	
CURRICULUM - CURR EMPER TAXES	\$ 14,489	\$ 6,536	\$ 12,580	\$ 14,285	\$ 1,705	
CURRICULUM - LIFE INS	\$ 304	\$ 338	\$ 279	\$ 292	\$ 12	
CURRICULUM - NTHA VSTRS	\$ -	\$ 1,402	\$ 1,450	\$ 1,500	\$ 50	
CURRICULUM - RETIREMENT CONTR	\$ 5,750	\$ 2,000	\$ 2,300	\$ 3,050	\$ 750	
CURRICULUM - WORKERS COMP	\$ 492	\$ -	\$ -	\$ -	\$ -	
CURRICULUM - PROF DEV	\$ 5,000	\$ 2,071	\$ 5,000	\$ 5,000	\$ -	
CURRICULUM - DENTAL INS	\$ 870	\$ 978	\$ 523	\$ 692	\$ 170	
CURRICULUM - CONTRACTED SERV	\$ 5,000	\$ 1,282	\$ 5,000	\$ 9,000	\$ 4,000	
CURRICULUM - ADMIN PROF DEV	\$ -	\$ -	\$ -	\$ 4,068	\$ 4,068	
CURRICULUM - TRAVEL	\$ -	\$ 4,000	\$ 2,500	\$ 3,200	\$ 700	
CURRICULUM- SUPPLIES	\$ 1,500	\$ 699	\$ 1,500	\$ 2,500	\$ 1,000	
CURRICULUM - CURR-BOOKS & PERIODICALS	\$ 500	\$ 139	\$ 500	\$ 700	\$ 200	
CURRICULUM - TECHNOLOGY SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	
CURRICULUM - DUES & FEES	\$ 2,000	\$ 2,273	\$ 5,000	\$ 5,200	\$ 200	
	<b>\$ 215,676</b>	<b>\$ 128,659</b>	<b>\$ 230,335</b>	<b>\$ 279,371</b>	<b>\$ 49,036</b>	
DISTRICT WIDE - CONTRACTED SERV	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -	
DISTRICT WIDE - TRAVEL	\$ -	\$ 56	\$ -	\$ -	\$ -	
DISTRICT WIDE- SUPPLIES	\$ 1,000	\$ 460	\$ 1,000	\$ -	\$ -	Moved these expenses to Curriculum & Instruction
DISTRICT WIDE - BOOKS & PERIODICALS	\$ 200	\$ 29	\$ 200	\$ -	\$ -	
DISTRICT WIDE- DUES & FEES	\$ 500	\$ 370	\$ 500	\$ -	\$ -	
	<b>\$ 5,700</b>	<b>\$ 915</b>	<b>\$ 5,700</b>	<b>\$ -</b>	<b>\$ -</b>	
TECHNOLOGY - SALARIES	\$ 290,086	\$ 299,209	\$ 288,806	\$ 306,576	\$ 17,770	5.0 FTE - INCLUDES DATA MANAGER STIPEND
TECHNOLOGY - HEALTH INS	\$ 77,758	\$ 74,701	\$ 88,683	\$ 71,198	\$ (17,486)	
TECHNOLOGY- HRA	\$ 17,400	\$ 9,431	\$ 17,200	\$ 10,600	\$ (6,600)	
TECHNOLOGY- EMPER TAXES	\$ 22,192	\$ 20,811	\$ 22,094	\$ 24,802	\$ 2,708	
TECHNOLOGY - LIFE INS	\$ 486	\$ 473	\$ 508	\$ 432	\$ (76)	
TECHNOLOGY - RETIREMENT CONTR	\$ 20,658	\$ 20,290	\$ 20,272	\$ 14,243	\$ (6,030)	
TECHNOLOGY - ANNURAL ANNUITY	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	
TECHNOLOGY - WORKERS COMP	\$ 712	\$ -	\$ -	\$ -	\$ -	
TECHNOLOGY - TRAVEL/CONF	\$ 1,000	\$ -	\$ 3,000	\$ 3,000	\$ -	
TECHNOLOGY- DENTAL INS	\$ 2,096	\$ 2,188	\$ 2,267	\$ 1,872	\$ (395)	
TECHNOLOGY - CONTR SERV	\$ 20,000	\$ 143	\$ 20,000	\$ 20,000	\$ -	
TECHNOLOGY - REPAIR	\$ 500	\$ 145	\$ 500	\$ 500	\$ -	
TECHNOLOGY - TRAVEL	\$ 1,000	\$ 2,038	\$ 1,000	\$ 1,000	\$ -	
TECHNOLOGY - SUPPLIES	\$ 13,300	\$ 11,157	\$ 13,300	\$ 13,300	\$ -	
TECHNOLOGY - DUES & FEES	\$ -	\$ 100	\$ -	\$ 100	\$ 100	
	<b>\$ 467,189</b>	<b>\$ 442,186</b>	<b>\$ 477,631</b>	<b>\$ 469,123</b>	<b>\$ (8,508)</b>	

WHITE RIVER VALLEY SUPERVISORY UNION  
FY24-25 BUDGET

Description	FY23	FY23	FY24	FY25	DIFFERENCE	NOTES
	APPROVED	ACTUAL	BUDGET	PROPOSED		
OFFICE OF SUPER - SUPERINTENDENT SALS	\$ 143,000	\$ 146,117	\$ 148,361	\$ 161,843	\$ 13,482	1.0 FTE
OFFICE OF SUPER - ADMIN SUPPORT	\$ 50,960	\$ 51,923	\$ 55,620	\$ 58,968	\$ 3,348	1.0 FTE
BOARD CLERK - SALARIES	\$ 3,000	\$ 1,000	\$ 900	\$ 1,000	\$ 100	
BOARD CLERK - FICA	\$ -	\$ 77	\$ -	\$ 77	\$ 77	
OFFICE OF SUPER - HEALTH INS	\$ 23,762	\$ 23,525	\$ 26,938	\$ 31,445	\$ 4,507	
OFFICE OF SUPER - HRA	\$ 6,500	\$ 5,196	\$ 6,300	\$ 6,300	\$ -	
OFFICE OF SUPER - EMPLOYER TAXES	\$ 14,917	\$ 14,666	\$ 15,605	\$ 17,864	\$ 2,259	
OFFICE OF SUPER - LIFE INSURANCE	\$ 303	\$ 333	\$ 254	\$ 270	\$ 16	
OFFICE OF SUPER - RETIREMENT CONTR	\$ 5,067	\$ 3,809	\$ 3,615	\$ 5,480	\$ 1,865	
OFFICE OF SUPER - ANNUITY	\$ -	\$ 8,702	\$ 1,500	\$ 8,092	\$ 6,592	
OFFICE OF SUPER - WORKERS COMP	\$ 508	\$ -	\$ -	\$ -	\$ -	
OFFICE OF SUPER - COURSE REIMB	\$ 5,000	\$ 200	\$ 5,750	\$ 5,000	\$ (750)	
OFFICE OF SUPER - DENTAL INS	\$ 870	\$ 905	\$ 951	\$ 969	\$ 19	
OFFICE OF SUPER - CONTR SERV	\$ 5,000	\$ 500	\$ 5,000	\$ 2,500	\$ (2,500)	
OFFICE OF SUPER - LEGAL FEES	\$ 15,000	\$ 10,004	\$ 15,000	\$ 12,500	\$ (2,500)	
OFFICE OF SUPER - REPAIRS/MAINTENANCE	\$ 500	\$ -	\$ 500	\$ 500	\$ -	
OFFICE OF SUPER - SUPERINTENDENTS TRAVEL	\$ -	\$ 4,000	\$ 4,000	\$ 8,000	\$ 4,000	
OFFICE OF SUPER - STAFF TRAVEL	\$ -	\$ 198	\$ 100	\$ 200	\$ 100	
OFFICE OF SUPER - IN-SERVICE MTGS, ETC	\$ 2,500	\$ 695	\$ 2,500	\$ 2,500	\$ -	
OFFICE OF SUPER - BOOKS AND PERIODICALS	\$ -	\$ 1,664	\$ -	\$ 1,500	\$ 1,500	
OFFICE OF SUPER - DUES AND FEES	\$ 15,000	\$ 22,433	\$ 17,500	\$ 20,000	\$ 2,500	
OFFICE OF SUPER - FINGERPRINTING EXP	\$ 4,000	\$ 4,482	\$ 4,500	\$ 4,500	\$ -	
<b>\$ 295,887</b>	<b>\$ 300,429</b>	<b>\$ 314,894</b>	<b>\$ 349,509</b>	<b>\$ 34,615</b>		
FISCAL SERVICES - TREASURER SALS	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	
FISCAL SERVICES - TREASURER FICA	\$ 92	\$ 92	\$ 92	\$ 96	\$ 4	
FISCAL SERVICES - ADMIN SALARY	\$ 102,000	\$ 108,000	\$ 106,590	\$ 117,075	\$ 10,485	1.0 FTE
FISCAL SERVICES - SUPPORT SALS	\$ 231,723	\$ 199,326	\$ 212,519	\$ 224,656	\$ 12,137	4.0 FTE
FISCAL SERVICES - HEALTH INS	\$ 96,881	\$ 96,136	\$ 99,791	\$ 88,747	\$ (11,043)	
FISCAL SERVICES - HRA	\$ 21,400	\$ 20,434	\$ 19,400	\$ 15,000	\$ (4,400)	
FISCAL SERVICES - EMPLOYER TAXES	\$ 25,680	\$ 21,726	\$ 24,412	\$ 27,646	\$ 3,234	
FISCAL SERVICES - LIFE INS	\$ 848	\$ 434	\$ 508	\$ 435	\$ (73)	
FISCAL SERVICES - RETIREMENT CONTR	\$ 25,499	\$ 21,797	\$ 21,050	\$ 23,067	\$ 2,017	
FISCAL SERVICES - ANNUAL ANNUITY	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	
FISCAL SERVICES - WORKERS COMP	\$ 872	\$ -	\$ -	\$ -	\$ -	
FISCAL SERVICES - COURSE REIMB	\$ 3,000	\$ 1,549	\$ 3,000	\$ 4,068	\$ 1,068	
FISCAL SERVICES - DENTAL INS	\$ 2,175	\$ 1,924	\$ 2,376	\$ 485	\$ (1,891)	
FISCAL SERVICES - OTHER CONTR SERV	\$ 61,000	\$ 86,443	\$ 62,000	\$ 75,000	\$ 13,000	PAYCHEX
FISCAL SERVICES - AUDIT	\$ 1,500	\$ 17,049	\$ 1,500	\$ 1,500	\$ -	FIXED ASSET MANAGEMENT
FISCAL SERVICES - COMPUTER MAINTENANCE	\$ 500	\$ -	\$ 200	\$ 200	\$ -	
FISCAL SERVICES - TRAVEL/CONF	\$ 1,500	\$ 2,441	\$ 2,000	\$ 4,500	\$ 2,500	
FISCAL SERVICES - SUPPLIES	\$ 5,000	\$ 4,929	\$ 5,000	\$ 5,000	\$ -	
FISCAL SERVICES - SOFTWARE	\$ 30,000	\$ 22,611	\$ 35,000	\$ 20,000	\$ (15,000)	FINANCIAL SOFTWARE PROGRAM
FISCAL SERVICES - DUES AND FEES	\$ 500	\$ 6,880	\$ 2,500	\$ 4,000	\$ 1,500	
FISCAL SERVICES - AUDIT	\$ 50,000	\$ -	\$ 60,000	\$ 70,000	\$ 10,000	
PERSONNEL ADMIN FEES	\$ 3,200	\$ 8,733	\$ 4,000	\$ 7,700	\$ 3,700	DATAPATH MONTHLY ADMIN FEES
<b>\$ 664,570</b>	<b>\$ 623,703</b>	<b>\$ 665,137</b>	<b>\$ 692,375</b>	<b>\$ 23,538</b>		

WHITE RIVER VALLEY SUPERVISORY UNION  
FY24-25 BUDGET

Description	FY23 APPROVED	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED	DIFFERENCE	NOTES
CENTRAL OFFICE - BLDG/GRDS CONSULT	\$ 25,000	\$ 14,239	\$ 25,000	\$ 25,000	\$ -	
CENTRAL OFFICE - EMPLOYER TAXES	\$ -	\$ 665	\$ 1,913	\$ 2,023	\$ 111	
CENTRAL OFFICE - WORKERS COMP	\$ -	\$ 43,588	\$ 9,750	\$ 9,229	\$ (521)	CENTRAL OFFICE STAFF WORK COMP
CENTRAL OFFICE - UNEMPLOYMENT TAX	\$ 1,200	\$ 721	\$ 1,200	\$ 1,200	\$ -	
CENTRAL OFFICE - LTD	\$ 3,100	\$ 10,617	\$ 10,000	\$ 3,210	\$ (6,790)	
CENTRAL OFFICE - CUSTODIAL SERVICES	\$ 5,000	\$ 10,168	\$ 2,500	\$ 2,500	\$ -	
CENTRAL OFFICE - DISPOSAL SERVICES	\$ 1,500	\$ 1,256	\$ 1,500	\$ 1,500	\$ -	
CENTRAL OFFICE - REPAIRS AND MAINT	\$ 2,000	\$ 758	\$ 2,000	\$ 2,000	\$ -	
CENTRAL OFFICE - RENTAL OF BUILDINGS	\$ 60,586	\$ 60,737	\$ 62,403	\$ 64,275	\$ 1,872	INCREASE PER LEASE AGREEMENT
CENTRAL OFFICE - PROPERTY/LIABILITY INS	\$ 2,333	\$ 1,577	\$ 2,400	\$ 2,400	\$ -	
CENTRAL OFFICE - INTERNET	\$ -	\$ 869	\$ -	\$ 1,000	\$ 1,000	
CENTRAL OFFICE - TELEPHONE EXP	\$ 7,200	\$ 7,617	\$ 8,000	\$ 8,000	\$ -	
CENTRAL OFFICE - POSTAGE	\$ 5,135	\$ 5,353	\$ 5,150	\$ 5,150	\$ -	
CENTRAL OFFICE - ADVERTISING	\$ 2,000	\$ 4,876	\$ 4,000	\$ 5,000	\$ 1,000	INCREASE PER ACTUALS IN FY23
CENTRAL OFFICE - SUPPLIES	\$ 10,000	\$ 10,406	\$ 7,000	\$ 10,000	\$ 3,000	
CENTRAL OFFICE - SOFTWARE	\$ 1,000	\$ -	\$ 500	\$ -	\$ (500)	
CENTRAL OFFICE - COPIER LEASE	\$ 5,000	\$ 8,872	\$ 8,000	\$ 9,000	\$ 1,000	INCREASE PER ACTUALS IN FY23
	<b>\$ 131,054</b>	<b>\$ 182,319</b>	<b>\$ 151,316</b>	<b>\$ 151,487</b>	<b>\$ 172</b>	
					\$ -	
INSTRUCTION SALARY	\$ 59,805	\$ 3,237	\$ 63,528	\$ 66,294	\$ 2,766	
INSTRUCTION BENEFITS	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ (1,500)	
INSTRUCTION FICA	\$ 4,575	\$ 245	\$ 4,860	\$ 5,363	\$ 503	
INSTRUCTION LIFE	\$ 61	\$ -	\$ 63	\$ 54	\$ (9)	
INSTRUCTION	\$ -	\$ -	\$ 1,450	\$ 1,500	\$ 50	
INSTRUCTION RETIREMENT	\$ -	\$ 575	\$ -	\$ -	\$ -	PreK Literacy/Math Interv. Funded by Title I
INSTRUCTION WC	\$ 155	\$ -	\$ -	\$ -	\$ -	
INSTRUCTION DENTAL	\$ 435	\$ -	\$ -	\$ -	\$ -	
INSTRUCTION PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	
INSTRUCTION TRAVEL	\$ 811	\$ 840	\$ -	\$ 1,000	\$ 1,000	
INSTRUCTION SUPPLIES	\$ 5,000	\$ 505	\$ 1,000	\$ 1,000	\$ -	
	<b>\$ 72,342</b>	<b>\$ 5,402</b>	<b>\$ 72,401</b>	<b>\$ 75,211</b>	<b>\$ 2,810</b>	
PRESCHOOL COORD - SALARY	\$ 5,000	\$ 0	\$ 5,000	\$ 5,000	\$ -	STIPEND IS \$5K
PRESCHOOL COORD - BENEFITS & TAXES	\$ 383	\$ -	\$ 383	\$ 405	\$ 22	
PRESCHOOL COORD - NTHA VSTRS	\$ -	\$ 1,402	\$ -	\$ 1,500	\$ 1,500	
PRESCHOOL COORD - LIFE	\$ -	\$ 27	\$ -	\$ -	\$ -	
PRESCHOOL COORD - WINOOSKI VALLEY	\$ 11,426	\$ 13,030	\$ 13,500	\$ 13,500	\$ -	WIN. VALLEY PARTNERS & TS GOLD
PRESCHOOL COORD - SUPPLIES	\$ 890	\$ 1,614	\$ 1,000	\$ 1,000	\$ -	
PRESCHOOL COORD - TRAVEL	\$ 1,000	\$ 1,005	\$ 1,000	\$ 1,000	\$ -	
PRESCHOOL COORD - PROFESSIONAL DEV	\$ 2,000	\$ 475	\$ 2,000	\$ 2,000	\$ -	
	<b>\$ 20,699</b>	<b>\$ 17,553</b>	<b>\$ 22,883</b>	<b>\$ 24,405</b>	<b>\$ 1,522</b>	

WHITE RIVER VALLEY SUPERVISORY UNION  
FY24-25 BUDGET

Description	FY23 APPROVED	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED	DIFFERENCE	NOTES
ENGLISH LANGUAGE LEARNERS - SALARY	\$ 26,334	\$ 13,571	\$ 27,851	\$ 29,004	\$ 1,153	
ENGLISH LANGUAGE LEARNERS - HEALTH INS	\$ -	\$ 14,520	\$ 3,626	\$ 11,723	\$ 8,098	
ENGLISH LANGUAGE LEARNERS - HRA	\$ -	\$ 2,403	\$ 1,900	\$ 1,600	\$ (300)	
ENGLISH LANGUAGE LEARNERS - CURR EMPER TAXES	\$ 2,015	\$ 969	\$ 2,131	\$ 2,346	\$ 216	
ENGLISH LANGUAGE LEARNERS - LIFE INS	\$ 61	\$ 60	\$ 63	\$ 22	\$ (41)	
ENGLISH LANGUAGE LEARNERS - NTHA VSTRS	\$ -	\$ 1,402	\$ 1,450	\$ 1,500	\$ 50	
ENGLISH LANGUAGE LEARNERS - RETIREMENT CONTR	\$ -	\$ 210	\$ -	\$ 200	\$ 200	
ENGLISH LANGUAGE LEARNERS - WORKERS COMP	\$ 68	\$ -	\$ -	\$ -	\$ -	.4 FTE POSITION ADDED TO THE SU IN FY22
ENGLISH LANGUAGE LEARNERS - PROF DEV	\$ -	\$ -	\$ 400	\$ 400	\$ -	
ENGLISH LANGUAGE LEARNERS - DENTAL INS	\$ 422	\$ 439	\$ 460	\$ 460	\$ -	
ENGLISH LANGUAGE LEARNERS - CONTR CURRICULUM SERV	\$ -	\$ -	\$ -	\$ -	\$ -	
ENGLISH LANGUAGE LEARNERS - ADMIN PROF DEV	\$ -	\$ -	\$ -	\$ -	\$ -	
ENGLISH LANGUAGE LEARNERS - TRAVEL	\$ -	\$ 271	\$ 100	\$ 300	\$ 200	
ENGLISH LANGUAGE LEARNERS - SUPPLIES	\$ -	\$ 156	\$ 50	\$ 150	\$ 100	
ENGLISH LANGUAGE LEARNERS - DUES & FEES	\$ -	\$ -	\$ 100	\$ 100	\$ -	
	<b>\$ 28,900</b>	<b>\$ 34,001</b>	<b>\$ 38,130</b>	<b>\$ 47,805</b>	<b>\$ 9,675</b>	
COMMUNITY SERVICES - IMPROVE OF INSTR	\$ -	\$ -	\$ -	\$ 39,363	\$ 39,363	.5 FTE - COMMUNITY SCHOOL COORDINATOR
COMMUNITY SERVICES - HEALTH INS	\$ -	\$ -	\$ -	\$ 8,179	\$ 8,179	
COMMUNITY SERVICES - HEALTH REIMBURSEMENT ACCT	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	
COMMUNITY SERVICES - CURR EMPER TAXES	\$ -	\$ -	\$ -	\$ 3,184	\$ 3,184	
COMMUNITY SERVICES - LIFE INS	\$ -	\$ -	\$ -	\$ 54	\$ 54	
COMMUNITY SERVICES - RETIREMENT CONTR	\$ -	\$ -	\$ -	\$ -	\$ -	
COMMUNITY SERVICES - WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	
COMMUNITY SERVICES - PROF DEV	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	
COMMUNITY SERVICES - DENTAL INS	\$ -	\$ -	\$ -	\$ 235	\$ 235	
COMMUNITY SERVICES - CONTRACTED SERV	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	
COMMUNITY SERVICES - TRAVEL	\$ -	\$ -	\$ -	\$ 500	\$ 500	
COMMUNITY SERVICES- SUPPLIES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	
COMMUNITY SERVICES - BOOKS & PERIODICALS	\$ -	\$ -	\$ -	\$ 200	\$ 200	
COMMUNITY SERVICES- DUES & FEES	\$ -	\$ -	\$ -	\$ 500	\$ 500	
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,215</b>	<b>\$ 57,215</b>	
<b>Total Projected WRVSU Budgeted Expenditures:</b>	<b>\$ 1,902,017</b>	<b>\$ 1,735,168</b>	<b>\$ 1,978,426</b>	<b>\$ 2,146,501</b>	<b>\$ 168,075</b>	
			<b>8.50%</b>			



**White River Valley SU**  
**FY25 Member Assessment Allocation**

	FY23 WRVSU		FY24 WRVSU		FY25 WRVSU		\$\$ Change FY24 to FY25
	%	Amount	%	Amount	%	Amount	
FBUD	21.00%	\$ 371,914	20.34%	\$ 371,902	21.05%	\$ 418,158	\$ 46,257
GHUD	3.30%	\$ 58,444	3.12%	\$ 57,047	2.96%	\$ 58,800	\$ 1,754
RSUD	11.20%	\$ 198,354	10.55%	\$ 192,899	10.24%	\$ 203,418	\$ 10,519
SHARON	14.60%	\$ 258,569	15.41%	\$ 281,761	15.43%	\$ 306,517	\$ 24,757
STRAFFORD	10.10%	\$ 178,873	10.25%	\$ 187,414	10.47%	\$ 207,987	\$ 20,573
WRUD	39.80%	\$ 704,865	40.33%	\$ 737,404	39.85%	\$ 791,621	\$ 54,216
	100.00%	\$ 1,771,017	100.00%	\$ 1,828,426	100.00%	\$ 1,986,501	\$ 158,075

WRVSU Revenue / Assessment Sources:	FY23 Budget	FY24 Budget	FY25 Budget	\$\$ Change FY24 to FY25
<b>WRVSU BUDGET EXPENDITURES (Non SpEd)</b>	\$ 1,902,017	\$ 1,978,426	\$ 2,146,501	\$ 168,075
<b>LESS LOCAL SOURCE REVENUES:</b>				\$ -
<i>INDIRECT RATE</i>	\$ -	\$ -	\$ -	\$ -
<i>INTEREST</i>	\$ -	\$ -	\$ -	\$ -
<i>LESS DIRECT GRANT REVENUE</i>				\$ -
<i>MEDICAID</i>	\$ -	\$ -	\$ -	\$ -
<i>EPSDT / MAC</i>	\$ -	\$ -	\$ -	\$ -
<b>FEDERAL TITLE FUNDS:</b>				\$ -
<i>IDEA B</i>	\$ -	\$ -	\$ -	\$ -
<i>Title II - Curriculum</i>	\$ (46,000)	\$ (75,000)	\$ (75,000)	\$ -
<i>Title II - Prek</i>	\$ (10,000)	\$ (5,000)	\$ (5,000)	\$ -
<i>Title I - Prek Reading / Math Intervention</i>	\$ (75,000)	\$ (70,000)	\$ (80,000)	\$ (10,000)
<b>Local Assessment Amount:</b>	\$ 1,771,017	\$ 1,828,426	\$ 1,986,501	\$ 158,075

Jamie Kinnarney, Superintendent of Schools  
Anda Adams, Chief Academic Officer of MTSS  
Annette Rhoades, Director of Special Services  
Tara Weatherell, Business Manager  
Raymond Ballou, Director of Technology and Communications



wrvsu.org

461 Waterman Road, Royalton, VT 05068  
Phone: 802-763-8840 Fax: 802-763-3235

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Dear White River Valley Supervisory Union Communities,

The WRVSU Special Services Department continues to ensure that all students are receiving quality academic intervention, social/emotional learning, and behavioral support. The WRVSU Special Services Department continues to provide quality academic instruction, social/emotional learning, and behavioral support to approximately 265 White River Valley Supervisory Union students who receive specialized instruction within our eight school buildings, but also within the fifteen receiving schools through the school choice option in our region.

Our communities have much to celebrate. First, the WRVSU has had a 48.7% decrease in the need for initial special education evaluations from FY22 to FY23. This is a positive indicator of the increased efficiency in the SU's universal and targeted system. Appropriate high quality universal instruction is being used with fidelity, as well as, targeted, goal oriented interventions are being identified through data teams.

Second, the number of students accessing out of district educational placements has decreased by 53% over the past two years. The number of students accessing the SU's alternative classrooms at the elementary and middle school level have decreased to one referral a year. The high school personalized learning classroom has been able to expand to encompass more students with a variety of learner profiles to support not just social emotional learning, but also transitional and executive functioning skills for more success after high school. This speaks closely to our ability to effectively support students through student support teams while also working closely with the area's designated mental health agency.

The FY25 budget contains two new positions to escalate our social emotional and behavioral support teams for the supervisory union. These additions are a full-time school psychologist and behavioral analyst. Without increasing the number of the FTE's, we are looking to restructure the use of special educators to assist with the efficiency and effectiveness of case management. Traditionally, special educators have different roles. One is case management, facilitating meetings, speaking with families, working with classroom teachers to provide appropriate instruction and accommodations and the other is to provide services/interventions directly to students per IEPs. The new structure will include Special Service Case Managers and Special Service Educators. This will allow professionals to narrow their focus and provide more robust services, as well as, be more available to work with families, classroom teachers, and students. This restructuring will, in hopes, allow for great progress for students, while helping with special services teacher retention.

The overall FY25 WRVSU Special Education budget is \$8,031,312, which is an increase of 3.18% from FY24. From the positions added above the rest of the increase is based on the Collective Bargaining Agreement increase in salaries and the increase in cost for employee benefits. We have been very vigilant and efficient in our use of funds. We are taking a creative yet thoughtful approach to student programming and professional development opportunities so we can continue to bolster a rich Multi-Tiered System of Supports for all students at a reasonable cost.

With Much Appreciation,  
Annette Rhoades  
Director of Special Services

White River Valley Supervisory Union  
Special Education  
FY24-25

ACCOUNT CODE	ACCOUNT DESCRIPTION	FY22-23 APPROVED	FY22-23 ACTUALS	FY23-24 APPROVED	FY24-25 PROPOSED	DIFFERENCE	NOTES
2025-401-01-021-3-1201-5-0111-00-00	EEE TEACHER SALS	\$131,672	\$148,688	\$136,204	\$140,358	\$4,154	2.0 FTE
2025-401-01-021-3-1201-5-0121-00-00	EEE SUPPORT STAFF SALS	\$0	\$560	\$0	\$0	\$0	
2025-401-01-021-3-1201-5-0211-00-00	EEE INSTR - HEALTH INS	\$23,762	\$9,383	\$18,128	\$21,161	\$3,033	
2025-401-01-021-3-1201-5-0222-00-00	EEE INSTR - EMPLOYER TAXES	\$10,073	\$11,030	\$10,420	\$11,355	\$935	
2025-401-01-021-3-1201-5-0219-00-00	EEE INSTR - HRA	\$6,300	\$4,812	\$3,800	\$3,800	\$0	
2025-401-01-021-3-1201-5-0292-00-00	EEE INSTR - LIFE INS	\$122	\$0	\$127	\$108	(\$19)	
2025-401-01-021-3-1201-5-0232-00-00	EEE INSTR - OPEB	\$0	\$1,402	\$0	\$1,500	\$1,500	
2025-401-01-021-3-1201-5-0233-00-00	EEE INSTR - EMPLER RETIREMENT	\$0	\$29	\$0	\$0	\$0	
2025-401-01-021-3-1201-5-0271-00-00	EEE INSTR - WORKERS COMP	\$342	\$0	\$0	\$968	\$968	
2025-401-01-021-3-1201-5-0261-00-00	EEE INSTR - UNEMPLOYMENT	\$122	\$0	\$122	\$51	(\$71)	
2025-401-01-021-3-1201-5-0251-00-00	EEE INSTR - PROF DEV	\$4,000	\$0	\$4,000	\$4,000	\$0	
2025-401-01-021-3-1201-5-0281-00-00	EEE INSTR - DENTAL INS	\$844	\$0	\$921	\$940	\$19	
2025-401-01-021-3-1201-5-0294-00-00	EEE INSTR - DISABILITY INS	\$342	\$0	\$354	\$337	(\$17)	
2025-401-01-021-3-1201-5-0341-00-00	EEE - CONTRACTED SERVICES	\$5,000	\$990	\$5,000	\$5,000	\$0	
2025-401-01-021-3-1201-5-0562-00-00	EEE - TUITION	\$500	\$0	\$500	\$500	\$0	
2025-401-01-021-3-1201-5-0581-00-00	EEE INSTR - TRAVEL	\$2,500	\$5,515	\$2,500	\$5,000	\$2,500	
2025-401-01-021-3-1201-5-0611-00-00	EEE - SUPPLIES	\$1,500	\$410	\$1,500	\$1,500	\$0	
2025-401-01-021-3-1201-5-0811-00-00	EEE-DIRECT INSTR.-DUES&FEES	\$300	\$0	\$300	\$300	\$0	
	<b>TOTAL EEE INSTRUCTION</b>	<b>\$187,379</b>	<b>\$182,819</b>	<b>\$183,875</b>	<b>\$196,878</b>	<b>\$13,003</b>	
2102-401-01-021-4-1210-5-0611-00-00	IDEA B PRE-K - SUPPLIES	\$0	\$12,444	\$0	\$0	\$0	
	<b>TOTAL IDEA B PREK</b>	<b>\$0</b>	<b>\$12,444</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
2025-401-01-021-3-2160-5-0341-00-00	EEE - OT CONTR SERVICES	\$4,000	\$0	\$4,000	\$4,000	\$0	
2025-401-01-021-3-2160-5-0581-00-00	EEE - OT TRAVEL	\$500	\$0	\$500	\$500	\$0	
	<b>TOTAL EEE OCCUPATIONAL THERAPIST</b>	<b>\$4,500</b>	<b>\$0</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$0</b>	
1032-401-53-021-0-1201-5-0111-00-00	SPEC ED - TEACHER SALS	\$1,024,828	\$874,445	\$1,204,753	\$1,260,906	\$56,153	17.0 FTE & .65 INT PROG CORD 1.0 504 Coordinator & Added 1.0 Behavior Analysis
1032-401-53-021-0-1201-5-0121-00-00	SPEC ED - SUPPORT STAFF SALS	\$1,052,400	\$918,871	\$1,007,451	\$994,406	(\$13,046)	35 FTE PARA
1032-401-53-021-0-1201-5-0193-00-00	SPEC ED - SUMMER SALS	\$38,000	\$15,120	\$30,000	\$30,000	\$0	
1032-401-53-021-0-1201-5-0131-00-00	SPEC ED - SUBSTITUTES	\$70,000	\$42,563	\$40,000	\$40,000	\$0	
1032-401-53-021-0-1201-5-0211-00-00	SPEC ED - HEALTH INS	\$636,333	\$471,723	\$632,888	\$619,605	(\$13,283)	
1032-401-53-021-0-1201-5-0219-00-00	SPEC ED - HRA	\$111,340	\$84,214	\$127,900	\$84,000	(\$43,900)	
1032-401-53-021-0-1201-5-0220-00-00	SPEC ED - EMPLOYER TAXES	\$158,908	\$145,891	\$169,234	\$182,455	\$13,221	
1032-401-53-021-0-1201-5-0292-00-00	SPEC ED - LIFE INS	\$3,477	\$2,994	\$3,419	\$2,948	(\$471)	
1032-401-53-021-0-1201-5-0232-00-00	SPEC ED - OPEB	\$11,500	\$8,412	\$11,500	\$11,500	\$0	
1032-401-53-021-0-1201-5-0233-00-00	SPEC ED - RETIREMENT CONTR	\$73,668	\$83,051	\$65,484	\$68,858	\$3,374	
1032-401-53-021-0-1201-5-0271-00-00	SPEC ED - WORKERS COMP INS	\$5,241	\$0	\$16,592	\$15,562	(\$1,030)	
1032-401-53-021-0-1201-5-0261-00-00	SPEC ED - UNEMPLOYMENT	\$3,405	\$2,044	\$3,222	\$1,348	(\$1,874)	
1032-401-53-021-0-1201-5-0251-00-00	SPEC ED - PROF DEV	\$3,500	\$10,332	\$0	\$0	\$0	FY24 and beyond budgeted in Function 2213
1032-401-53-021-0-1201-5-0281-00-00	SPEC ED - DENTAL INS	\$23,783	\$19,953	\$22,803	\$18,980	(\$3,823)	
1032-401-53-021-0-1201-5-0341-00-00	SPEC ED - CONTRACTED SERVICES	\$150,000	\$76,630	\$153,500	\$153,500	\$0	
1032-401-53-021-0-1201-5-0541-00-00	SPEC ED - ADVERTISING	\$0	\$150	\$0	\$150	\$150	
1032-401-53-021-0-1201-5-0562-00-00	SPEC ED - TUITION	\$1,605,000	\$1,417,465	\$1,640,000	\$1,640,000	\$0	
1032-401-53-021-0-1201-5-0581-00-00	SPEC ED - TRAVEL	\$3,000	\$11,033	\$3,000	\$3,000	\$0	
1032-401-53-021-0-1201-5-0594-00-00	SPEC ED - EXCESS COSTS	\$670,000	\$642,611	\$670,000	\$670,000	\$0	
1032-401-53-021-0-1201-5-0611-00-00	SPEC ED - SUPPLIES	\$20,000	\$2,812	\$15,000	\$15,000	\$0	
1032-401-53-021-0-1201-5-0611-00-00	SPEC ED - BOOKS	\$0	\$8,474	\$0	\$0	\$0	
1032-401-53-021-0-1201-5-0651-00-00	SPEC ED - SOFTWARE	\$6,000	\$1,501	\$3,500	\$3,500	\$0	
1032-401-53-021-0-1201-5-0739-00-00	SPEC ED - EQUIPMENT	\$15,000	\$116	\$10,000	\$10,000	\$0	
	<b>TOTAL SPECIAL EDUCATION DIRECT INSTRUCTION</b>	<b>\$5,685,383</b>	<b>\$4,840,406</b>	<b>\$5,830,246</b>	<b>\$5,825,718</b>	<b>(\$4,529)</b>	
2101-401-53-021-4-1202-5-0611-00-00	IDEA B PROP SHARE SUPPLIES	\$5,806	\$0	\$5,806	\$5,806	\$0	
	<b>TOTAL PROPORTIONATE SHARE</b>	<b>\$5,806</b>	<b>\$0</b>	<b>\$5,806</b>	<b>\$5,806</b>	<b>\$0</b>	
2101-401-53-021-4-1201-5-0111-00-00	IDEA B - DIRECT INSTRUCTION SALARIES	\$0	\$162,014	\$0	\$0	\$0	
2101-401-53-021-4-1201-5-0220-00-00	IDEA B - DIRECT INSTRUCTION EMPLOYER TAXES	\$0	\$11,623	\$0	\$0	\$0	

White River Valley Supervisory Union  
Special Education  
FY24-25

ACCOUNT CODE	ACCOUNT DESCRIPTION	FY22-23 APPROVED	FY22-23 ACTUALS	FY23-24 APPROVED	FY24-25 PROPOSED	DIFFERENCE	NOTES
2101-401-53-021-4-1201-5-0341-00-00	IDEA B - DIRECT INSTRUCTION PROFESSIONAL SERVICE	\$0	\$16,330	\$0	\$0	\$0	
2101-401-53-021-4-1201-5-0562-00-00	IDEA B - TUITION	\$0	\$0	\$0	\$0	\$0	
2101-401-53-021-4-1201-5-0611-00-00	IDEA B - DIRECT INSTR SUPPLIES	\$0	\$0	\$0	\$0	\$0	
	<b>TOTAL IDEA B DIRECT INSTRUCTION</b>	<b>\$0</b>	<b>\$189,966</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
1032-401-53-021-0-2140-5-0111-000-00	SPEC ED - PSYCH SRVCS SALARY	\$0	\$173,474	\$0	\$85,000	\$85,000	ADDING PSYCHOLOGIST 1.0 FTE
1032-401-53-021-0-2140-5-0211-000-00	SPEC ED - PSYCH HEALTH INS	\$0	\$0	\$0	\$29,309	\$29,309	
1032-401-53-021-0-2140-5-0220-000-00	SPEC ED - PSYCH EMPLOYER TAXES	\$0	\$0	\$0	\$6,877	\$6,877	
1032-401-53-021-0-2140-5-0233-000-00	SPEC ED - PSYCH RETIREMENT	\$0	\$0	\$0	\$0	\$0	
1032-401-53-021-0-2140-5-0271-000-00	SPEC ED - PSYCH WORKERS COMP	\$0	\$0	\$0	\$587	\$587	
1032-401-53-021-0-2140-5-0281-000-00	SPEC ED - PSYCH DENTAL INS	\$0	\$0	\$0	\$485	\$485	
1032-401-53-021-0-2140-5-0341-000-00	SPEC ED - PSYCHOLOGICAL SERVICES	\$350,000	\$0	\$350,000	\$230,000	(\$120,000)	Clara Martin Classroom Case Managers
	<b>TOTAL PSYCHOLOGICAL SERVICES</b>	<b>\$350,000</b>	<b>\$173,474</b>	<b>\$350,000</b>	<b>\$352,256</b>	<b>\$2,256</b>	
2101-401-53-021-4-2140-5-0343-00-00	IDEA B - PSYCHOLOGICAL CONSULT	\$0	\$24,222	\$0	\$0	\$0	
2101-401-53-021-4-2140-5-0344-00-00	IDEA B - PSYCHOLOGICAL SERVICES	\$0	\$76,165	\$0	\$0	\$0	
	<b>TOTAL PSYCHOLOGICAL</b>	<b>\$0</b>	<b>\$100,387</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
1032-401-53-021-0-2152-5-0111-00-00	SPEC ED - SLP SALS	\$318,396	\$264,572	\$260,442	\$324,585	\$64,143	2.8 FTE SLP & 2.0 SLP AIDE
1032-401-53-021-0-2152-5-0211-00-00	SPEC ED - SLP HEALTH INS	\$78,162	\$66,785	\$60,480	\$71,798	\$11,318	
1032-401-53-021-0-2152-5-0219-00-00	SPEC ED - SLP HRA	\$14,900	\$8,296	\$10,300	\$10,300	\$0	
1032-401-53-021-0-2152-5-0220-00-00	SPEC ED - SLP EMPLOYER TAXES	\$24,357	\$19,138	\$19,924	\$26,259	\$6,335	
1032-401-53-021-0-2152-5-0292-00-00	SPEC ED - SLP LIFE INS	\$305	\$369	\$253	\$324	\$71	
1032-401-53-021-0-2152-5-0233-00-00	SPEC ED - SLP RETIREMENT CONTR	\$3,066	\$3,935	\$2,989	\$4,866	\$1,877	
1032-401-53-021-0-2152-5-0271-00-00	SPEC ED - SLP WORKERS COMP	\$828	\$0	\$1,953	\$2,240	\$286	
1032-401-53-021-0-2152-5-0251-00-00	SPEC ED - PROF DEV	\$5,200	\$0	\$4,000	\$0	(\$4,000)	
1032-401-53-021-0-2152-5-0281-00-00	SPEC ED - DENTAL INS	\$2,103	\$1,748	\$1,743	\$1,872	\$129	
1032-401-53-021-0-2152-5-0294-00-00	SPEC ED - DISABILITY	\$828	\$0	\$677	\$779	\$102	
1032-401-53-021-0-2152-5-0341-00-00	SPEC ED- SLP CONTRACTED SERVICES	\$20,000	\$35,646	\$20,000	\$20,000	\$0	
2101-401-53-021-4-2152-5-0341-00-00	IDEA B BASIC-SLP CONSULTING	\$0	\$0	\$0	\$0	\$0	
1032-401-53-021-0-2152-5-0581-00-00	SPEC ED - SLP TRAVEL	\$2,500	\$1,583	\$2,500	\$2,500	\$0	
1032-401-53-021-0-2152-5-0611-00-00	SPEC ED - SLP SUPPLIES	\$1,500	\$1,456	\$1,500	\$1,500	\$0	
1032-401-53-021-0-2152-5-0811-00-00	SPEC ED - SLP DUES & FEES	\$1,000	\$989	\$1,000	\$1,000	\$0	
	<b>TOTAL SPEECH SERVICES</b>	<b>\$473,145</b>	<b>\$404,518</b>	<b>\$387,762</b>	<b>\$468,023</b>	<b>\$80,261</b>	
2101-401-53-021-4-2152-5-0341-00-00	IDEA B - SPEECH CONT SVC	\$0	\$53,649	\$0	\$54,000	\$54,000	
	<b>TOTAL IDEA B SPEECH</b>	<b>\$0</b>	<b>\$53,649</b>	<b>\$0</b>	<b>\$54,000</b>	<b>\$54,000</b>	
1032-401-53-021-0-2160-5-0111-00-00	SPEC ED - OT SALARIES	\$210,905	\$132,493	\$135,441	\$181,713	\$46,272	3.0 FTE DUE TO INCREASED NEEDS
1032-401-53-021-0-2160-5-0211-00-00	SPEC ED - OT HEALTH INS	\$47,697	\$32,927	\$37,109	\$60,117	\$23,008	
1032-401-53-021-0-2160-5-0219-00-00	SPEC ED - HRA	\$10,500	\$8,243	\$8,400	\$8,000	(\$400)	
1032-401-53-021-0-2160-5-0220-00-00	SPEC ED - OT EMPLOYER TAXES	\$16,134	\$8,648	\$10,361	\$14,701	\$4,339	
1032-401-53-021-0-2160-5-0292-00-00	SPEC ED - OT LIFE INS	\$0	\$120	\$127	\$162	\$35	
1032-401-53-021-0-2160-5-0233-00-00	SPEC ED - OT EMPER RETIREMENT	\$5,513	\$8,949	\$8,804	\$12,266	\$3,462	
1032-401-53-021-0-2160-5-0271-00-00	SPEC ED - OT WORKERS COMP	\$548	\$0	\$1,016	\$1,254	\$238	
1032-401-53-021-0-2160-5-0261-00-00	SPEC ED - OT UNEMPLOYMENT INS	\$243	\$0	\$122	\$77	(\$45)	
1032-401-53-021-0-2160-5-0294-00-00	SPEC ED - DISABILITY	\$548	\$0	\$352	\$436	\$84	
1032-401-53-021-0-2160-5-0251-00-00	SPEC ED - OT PROF DEV	\$3,000	\$444	\$2,000	\$0	(\$2,000)	
1032-401-53-021-0-2160-5-0281-00-00	SPEC ED - OT DENTAL INS	\$1,692	\$830	\$855	\$940	\$84	
1032-401-53-021-0-2160-5-0341-00-00	SPEC ED - OT CONTRACTED SERVICES	\$15,000	\$33,092	\$15,000	\$15,000	\$0	
1032-401-53-021-0-2160-5-0581-00-00	SPEC ED - OT TRAVEL	\$1,500	\$0	\$1,500	\$1,500	\$0	
1032-401-53-021-0-2160-5-0611-00-00	SPEC ED - OT SUPPLIES	\$1,000	\$2,869	\$1,000	\$1,000	\$0	
2101-401-53-021-4-2160-5-0341-00-00	IDEA B OT CONTRACTED SERVICES	\$0	\$98,628	\$0	\$0	\$0	
1032-401-53-021-0-2160-5-0739-00-00	SPEC ED - OT EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
	<b>TOTAL OCCUPATIONAL THERAPIST</b>	<b>\$314,281</b>	<b>\$327,243</b>	<b>\$222,086</b>	<b>\$297,165</b>	<b>\$75,078</b>	
1032-401-53-021-0-2170-5-0341-00-00	PHYSICAL THERAPY CONT SVC	\$0	\$40,697	\$0	\$40,000	\$40,000	
1032-401-53-021-0-2190-5-0341-00-00	SPEC ED - OTHER SUPPORT SERV	\$0	\$0	\$0	\$0	\$0	
2101-401-53-021-4-2290-5-0341-00-00	IDEA B - OTHER SUPPORT CONT	\$0	\$9,938	\$0	\$0	\$0	
2101-401-53-021-4-2190-5-0341-00-00	IDEA B SUPPORT SERVICES	\$0	\$64,169	\$0	\$0	\$0	

White River Valley Supervisory Union  
Special Education  
FY24-25

ACCOUNT CODE	ACCOUNT DESCRIPTION	FY22-23 APPROVED	FY22-23 ACTUALS	FY23-24 APPROVED	FY24-25 PROPOSED	DIFFERENCE	NOTES
<b>TOTAL OTHER SUPPORT SERVICES</b>		<b>\$0</b>	<b>\$114,803</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$40,000</b>	
1032-401-53-021-0-2213-5-0251-00-00	SPEC ED - INSTRUCTIONAL STAFF TRAININGS	\$45,000	\$10,153	\$25,000	\$17,000	(\$8,000)	17 FTE @ \$1,000 per CBA
2101-401-53-021-4-2213-5-0341-00-00	IDEA B - INSTRUCTIONAL STAFF TRAININGS	\$0	\$9,183	\$0	\$0	\$0	
<b>TOTAL STAFF TRAINING/CURRICULUM</b>		<b>\$45,000</b>	<b>\$19,335</b>	<b>\$25,000</b>	<b>\$17,000</b>	<b>(\$8,000)</b>	
1032-211-53-021-0-2490-5-0141-00-00	SPEC ED - ADMIN SALS	\$97,760	\$98,500	\$98,500	\$110,250	\$11,750	1.0 FTE
1032-211-53-021-0-2490-5-0121-00-00	SPEC ED - SUPPORT SALS	\$78,932	\$61,812	\$53,642	\$44,990	(\$8,652)	.8 FTE
1032-211-53-021-0-2490-5-0211-00-00	SPEC ED - ADMIN HEALTH INS	\$39,876	\$42,127	\$29,231	\$30,909	\$1,677	
1032-211-53-021-0-2490-5-0219-00-00	SPEC ED-HRA OOP COST	\$8,600	\$9,128	\$8,400	\$4,000	(\$4,400)	
1032-211-53-021-0-2490-5-0219-00-00	SPEC ED - HRA ADMIN	\$370	\$0	\$370	\$370	\$0	
1032-211-53-021-0-2490-5-0220-00-00	SPEC ED - ADMIN EMPLOYER TAXES	\$13,517	\$12,004	\$11,639	\$12,559	\$920	
1032-211-53-021-0-2490-5-0292-00-00	SPEC ED - ADMIN LIFE INS	\$364	\$607	\$317	\$270	(\$47)	
1032-211-53-021-0-2490-5-0233-00-00	SPEC ED - ADMIN RETIREMENT CONTR	\$7,025	\$4,037	\$5,487	\$3,037	(\$2,450)	
1032-211-53-021-0-2490-5-0235-00-00	SPEC ED - ADMIN ANNUITY	\$0	\$5,000	\$0	\$2,000	\$2,000	
1032-211-53-021-0-2490-5-0271-00-00	SPEC ED - ADMIN WORKERS COMP	\$595	\$0	\$1,141	\$1,071	(\$70)	
1032-211-53-021-0-2490-5-0261-00-00	SPEC ED - UNEMPLOYMENT	\$243	\$0	\$122	\$26	(\$96)	
1032-211-53-021-0-2490-5-0251-00-00	SPEC ED - ADMIN PROF DEV	\$6,000	\$1,053	\$2,000	\$2,000	\$0	
1032-211-53-021-0-2490-5-0281-00-00	SPEC ED - ADMIN DENTAL INS	\$1,741	\$1,697	\$951	\$485	(\$466)	
1032-211-53-021-0-2490-5-0312-00-00	SPEC ED - ADMIN CHILD FIND	\$500	\$0	\$500	\$500	\$0	
1032-211-53-021-0-2490-5-0341-00-00	SPEC ED - ADMIN CONTR SERVICES	\$5,000	\$0	\$5,000	\$5,000	\$0	
1032-211-53-021-0-2490-5-0343-00-00	SPEC ED - ADMIN LEGAL SERVICES	\$5,000	\$140	\$5,000	\$5,000	\$0	
1032-211-53-021-0-2490-5-0431-00-00	SPEC ED - ADMIN REPAIRS/MAINT	\$500	\$0	\$500	\$500	\$0	
1032-211-53-021-0-2490-5-0519-00-00	SPEC ED - CONTRACTED TRANSPORTATION	\$0	\$6,619	\$0	\$0	\$0	
1032-211-53-021-0-2490-5-0533-00-00	SPEC ED - ADMIN PHONE	\$0	\$0	\$0	\$0	\$0	
1032-211-53-021-0-2490-5-0541-00-00	SPEC ED - ADMIN ADVERTISING	\$0	\$263	\$0	\$0	\$0	
1032-211-53-021-0-2490-5-0581-00-00	SPEC ED ADMIN - MILEAGE	\$0	\$2,000	\$0	\$0	\$0	
1032-211-53-021-0-2490-5-0611-00-00	SPEC ED - ADMIN SUPPLIES	\$500	\$100	\$500	\$500	\$0	
1032-211-53-021-0-2490-5-0641-00-00	SPEC ED - ADMIN BOOKS & PERIODICALS	\$0	\$0	\$0	\$0	\$0	
1032-211-53-021-0-2490-5-0739-00-00	SPEC ED - EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
1032-211-53-021-0-2490-5-0811-00-00	SPEC ED - DUES & FEES	\$2,000	\$4,651	\$2,000	\$2,000	\$0	
<b>TOTAL SPECIAL ED ADMINISTRATION</b>		<b>\$268,523</b>	<b>\$249,740</b>	<b>\$225,300</b>	<b>\$225,466</b>	<b>\$167</b>	
2101-401-53-021-4-2510-5-0913-00-00	IDEA B - INDIRECT COST	\$5,000	\$0	\$5,000	\$0	(\$5,000)	
<b>TOTAL CENTRAL SERVICES</b>		<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>(\$5,000)</b>	
1032-401-53-021-0-2711-5-0519-00-00	SPEC ED - CONTRACTED TRANSPORTATION	\$385,000	\$344,013	\$424,500	\$424,500	\$0	Home to School Transportation
<b>TOTAL STUDENT TRANSPORTATION</b>		<b>\$385,000</b>	<b>\$344,013</b>	<b>\$424,500</b>	<b>\$424,500</b>	<b>\$0</b>	
2101-401-53-021-4-2711-5-0519-00-00	IDEA B - TRANSPORTATION	\$120,000	\$200,359	\$120,000	\$120,000	\$0	STA Extra Services/Contracted Service Providers
2102-401-01-021-4-2711-5-0519-00-00	IDEA B PREK TRANSPORTATION	\$0	\$3,105	\$0	\$0	\$0	
2025-401-01-011-0-2711-5-0519-00-00	EEE TRANSPORTATION	\$0	\$1,758	\$0	\$0	\$0	
<b>TOTAL TRANSPORTATION</b>		<b>\$120,000</b>	<b>\$205,221</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$0</b>	
<b>TOTAL WRVSU SPECIAL EDUCATION</b>		<b>\$7,844,018</b>	<b>\$7,218,018</b>	<b>\$7,784,076</b>	<b>\$8,031,312</b>	<b>\$247,236</b>	<b>3.18%</b>

SPECIAL EDUCATION REVENUE				
	FY23 BUDGET	FY24 BUDGET	FY25 BUDGET	DIFFERENCE
	\$ 7,844,018	\$ 7,784,076	\$ 8,031,312	\$ 247,236
Act 73 Census Block Grant (NEW FY23)	\$ 3,279,465	\$ 3,606,573	\$ 3,743,039	\$ 136,465.90
Extra Ordinary Reimbursement (Excess of \$66,500/per student)	\$ 1,375,594	\$ 933,500	\$ 905,342	\$ (28,158.00)
IDEA B Basic Flow Through	\$ 706,797	\$ 750,906	\$ 697,661	\$ (53,245.00)
IDEA B Pre-School	\$ 26,388	\$ 29,076	\$ 14,805	\$ (14,270.51)
EEE	\$ 136,511	\$ 146,156	\$ 173,020	\$ 26,864.00
<b>TOTAL SU SPECIAL ED REVENUES</b>	<b>\$ 5,524,755</b>	<b>\$ 5,466,211</b>	<b>\$ 5,533,867</b>	<b>\$ 67,656</b>
MEMBER TOWN ASSESSMENT	\$ 2,319,263	\$ 2,317,865	\$ 2,497,445	\$ 179,579
<b>TOTAL</b>	<b>\$ 7,844,018</b>	<b>\$ 7,784,076</b>	<b>\$ 8,031,312</b>	<b>\$ 247,236</b>

## WRVSU FY25 SPECIAL EDUCATION ASSESSMENT

FY25 PROPOSED SpEd ASSESSMENT			\$ 2,497,445	
%	Amount	Change	FY24 %	FY24 \$
22.46%	560,926	60,267	21.6%	\$ 500,659
5.27%	131,615	4,132	5.5%	\$ 127,483
10.36%	258,735	4,929	11.0%	\$ 253,806
17.48%	436,553	37,880	17.2%	\$ 398,673
10.84%	270,723	24,102	10.6%	\$ 246,621
33.59%	838,892	48,268	34.1%	\$ 790,624
<b>SU SpEd Only:</b>		<b>2,497,445</b>	<b>179,579</b>	<b>100.0% \$ 2,317,866</b>

WRVSU SPECIAL EDUCATION Assessment Only:	FY25 SpEd Assessment Schedule:		
	%	Amount	Monthly
FBUD	22.46%	\$ 560,926	\$ 46,744
GHUD	5.27%	\$ 131,615	\$ 10,968
RSUD	10.36%	\$ 258,735	\$ 21,561
SHARON	17.48%	\$ 436,553	\$ 36,379
STRAFFORD	10.84%	\$ 270,723	\$ 22,560
WRUD	33.59%	\$ 838,892	\$ 69,908
<b>SU SpEd Only:</b>		<b>\$ 2,497,445</b>	<b>\$ 208,120</b>
			\$ 2,497,445



# One Planet Programs

Bethel, Chelsea, Newton, Rochester,  
Royalton, Sharon, Stockbridge, Tunbridge

## ONE PLANET SCHOOL ANNUAL REPORT 2023-24

Once again, I would like to start by thanking the entire WRVSU community. It is with the great support of our eight schools and communities that One Planet has provided another fun and enriching year of afterschool and summer programming to our youth. We could not have done it without you!

### SUMMER 2023

Last summer saw a repeat in numbers with over 300 WRVSU students attending our 6 summer camps. One Planet offered 5 weeks of programming at 5 of our sites and a 6th week of programming at our South Royalton site, a change made in response to community need. Across all of our sites, our weekly themes included: Circus Week, Fairy & Fantasy, Under the Sea, Rocks Rock!, Camping Week, The Night Sky, Let's Create, and Top Chef. Students engaged in a huge range of activities from learning about, creating, and performing their own circus to experimenting and perfecting recipes to challenge one another in an all out Top Chef competition.

In conjunction with thematic programming, One Planet campers traveled to many high interest locations in our region on a series of exciting field trips. Field trips included but were not limited to: Circus Smirkus, Rock of Ages Quarry, The Polar Caves, The Fairbanks Museum & Planetarium, The Montshire Museum, Tip Top Pottery, Artistree, Union Arena, Silver Lake State Park, Lake Pinneo, Storrs Pond, The Bethel Pool, UVAC, Get Air, and The Ben & Jerry's Factory. We would also be remiss not to mention our continued partnership with The Arts Bus, which traveled to each of our sites for a full week last summer providing our campers with highly creative arts enrichment. We feel privileged to visit and partner with such great organizations in our summer camps!



Summer programming also once again included the WRVSU and One Planet intervention program. Students in need of targeted intervention services in math and/or literacy were identified in our 8 elementary schools. Tutoring services were offered within the camp day allowing students to receive services and participate in the camp activities each day.

Finally, I would like to draw attention to the amazing WRVSU high school summer staff members who are an integral part of our summer camp staff each year. Last summer 16 high school students joined the staff across our 6 sites. Many of our high school staff members are "alumni" of the One Planet program themselves. They are a high energy group of young adults that our campers look up to as role models. It is wonderful to see the full spectrum of WRVSU students represented in our program.

We look forward to another successful summer camp in 2024!



# ONE PLANET SCHOOL ANNUAL REPORT 2023-2024

## FALL 2023

This year we had a few new hires in our site coordinator group. We welcomed Shane Murray-Smith to Tunbridge, Kristiana Manole to South Royalton, Lindsey LaPerle to Rochester, and Maegan Winters to Chelsea. While new to their site coordinator positions, Shane, Krisi, Lindsey, and Maegan were already familiar faces in their schools making smooth transitions to their added roles. I cannot thank our site coordinators, new and old, enough for the creativity, commitment, and enthusiasm they bring to their programs each and every day!

Bethel: Amy Gray, 9 yrs with OP

Chelsea: Maegan Winters, New!

Newton: Erin Yunger, 2 yrs with OP

Rochester: Lindsey LaPerle, New!

Sharon: Stephanie Jarrait. 4 years with OP

South Royalton: Kristiana Manole, New!

Stockbridge: Blythe Bates, 6 yrs with OP

Tunbridge: Shane Murray-Smith, New!



Session I and our GAP holiday programming were a great success this fall. A few Session I enrichment programs included: gymnastics, mountain biking, Arts Bus, cooking club, Go2Science, outdoor education, homework club, archery, Dungeons &

Dragons, and more! Our GAP holiday programming (Thanksgiving-Winter Vacation) is a time when more than ever our students vote, choose, and design some of their own activities. Some sites prefer to have a different enrichment activity each day while others opted for weekly themes, more similar to summer camp. Crafting, baking, gaming, performing, and outdoor exploration were common at all of our sites.



## WHAT'S AHEAD

Over the next few months our tasks and goals will include:

- One Planet Director and WRVSU administrators will complete the Nita M. Lowey 21st Century Community Learning Centers grant application due to the VT AOE by early February.
- One Planet Director and WRVSU administrators will propose grant funding for grades 7 and 8 in our WRUD and FBUD districts.
- One Planet Director and WRVSU administrators will work to align the summer and afterschool goals more closely with the WRVSU strategic plan and goals.
- One Planet Director, Site Coordinators, staff, and students will put our heads together to create new enrichment themes and field trip locations for our 2024 summer camps.