

FY18 HUUSD Budget Presentation - November 30, 2016 by Michelle Baker, Director of Finance

Outline Of Board Meeting Presentation

- Budget Basics
- HUUSD Level Service Budget
 - Review Budget Assumptions used for Level Service Budget
- FY18 Budget Information by School from Administration
- Items For future budget discussions

Budget Basics

- Current Budget focus is on *expenditures* which are just one component of the education funding formula that determines the tax rate
- The overall expenditure amount is the amount submitted to the voters for approval
- The formula to calculate cost per equalized pupil which determine tax rate is:
$$\begin{array}{l} \text{Voter Approved Expenditures for HUUSD} \\ \text{Less: Offsetting Revenues} \\ = \text{Education Spending for HUUSD} \\ / \text{Equalized Pupils (all schools)} \\ = \text{Cost Per Equalized Pupil (same for all towns which will result in the same tax rate} \\ \text{For all towns)} \end{array}$$
- Other information regarding the education tax rate for homesteads
 - Tax Rate incentive of \$0.10 in FY2018 for first year of accelerated merger
 - VT Tax Commissioner's recommendation for FY2018 Tax Rates out December 1st

Level Service Budget - Assumptions used and General Notes

See Accompanying document summarizing Level Service Budget by Expense Type and by Function - 1.6% Increase over FY2017

- Same FTEs as currently employed (See WWSU Staffing Detail presented on November 9th and available at wwsu.org)
- Assumptions made regarding salary and benefits increases. Actual increases will be determined through negotiation with teachers and support staff.
- Same level of general fund contribution to food service as this year, \$114,955
- Same level of financial audit expense as this year. Audit expense in FY2018 represents final financial audits for each district for the fiscal year ended June 30, 2017
- Bus Transportation - FY2018 is 3rd year of a 3 year contract with First Student which includes a bus replacement cycle. The increase in FY2018 is 3%. The transportation expense budgeted is for the same routes as the current school year which include 20 am/pm routes, the Waitsfield PK Route and the HUHS Route to Barre Vocational.

Level Service Budget Assumptions and General Notes (Continued)

Transportation to and from school is reimbursed by the VT AOE at approximately 45%, the cost per student/year for transportation to and from schools and late runs is \$324 or \$1.82/day.

- Special Education expenses are based on the Special Education Services Plan completed by the Director of Student Support Services. Special Education expenses are reimbursed at approximately 56% by the VT AOE and 90% for the amount over \$50,000 incurred per individual student.
- Board/Treasurer stipends are continued consistent with FY17 as local school boards will serve until December 2017. There is a question of how local board stipends are determined if there is no annual meeting for these districts in March 2017 which we'll need to research.
- Moretown MECA program is budgeted level with FY17, \$178,847. For the past two years MECA expenditure budget has equalized the amount budgeted for revenue resulting in \$0 Education Spending for MECA. Therefore, MECA direct operating expenses have no effect on the education tax rate, however, MECA and the Fayston Pre-K aftercare program are the only programs operated by the school district as opposed to programs offered in all other schools by separate 501(c)3 organizations. Administrative personnel expense are a part of operating the school district programs.
- Pre-Kindergarten Tuition under Act 166 allowing choice is based on the current FY17 budget. School districts pay the statewide Pre-Kindergarten tuition rate, currently \$3,092/student, for students receiving 35 weeks at 10 hours per week, or 350 hours, of pre-kindergarten education from an approved provider. There is more estimating work to do here for FY2018.
- HUHS Tuition to Vocational Schools same as last year for level service budget.
- Assume Positions to be funded by Title I/Consolidated Federal Grant Schoolwide funding are consistent with the current year (based on targeting/ranking) as follows:
 - Thatcher Brook Interventionists - 1.85 FTE
 - HUHS Literacy and Math Lab - 1.95
 - Warren Teacher Interventionist - 1.0 FTE
- Assume positions to be funded by IDEA B are consistent with the current year as follows:
 - .50 SLP HUHS
 - .50 SpEd Administrative Asst Central Office
 - .07 Director of Student Support Services Central Office
- IDEA B also funds contracted SpEd services including evaluations, counseling, behavior interventionists, occupational therapy and physical therapy in the schools.
- Arbitrage borrowing expenses based on current levels short-term borrowing prior to the receipt of taxes to the school district. A more comprehensive evaluation of the

Level Service Budget Assumptions and General Notes (Continued)

combined cash flow will be performed prior to the request for a tax anticipation note for HUUSD in FY2018.

- Professional Development, same level as FY2017 and experience; a total of \$365,140 for 212.20 FTE Teachers and 74.96 FTE instructional support staff not including inservice and includes some district initiatives such as UDL.
- Assume the \$130,000 AOE Act 46 Transition Grant used in FY2017 to cover transition expenses such as legal, accounting, programming, etc.
- Teacher Retirement Payments
 - Sunset of Warren teacher retirement payments that have been made in FY16 and FY17 associated with 3 teachers retiring in FY15 totalling \$35,887 which is not reoccurring in FY2018.
 - HUHS Estimated at current level, consistent with last several years at \$60,000,
 - Teacher retirements effective June 2017 who were made retirement offers (HUHS, Thatcher Brook, Crossett Brook and special educators at WWSU) won't be known until December.
- Same Level of Contribution of Maintenance Reserve at this years level for all school districts, \$231,851. The HUUSD will need to have a special article at the next annual meeting to authorize the establishment of a maintenance reserve fund for the HUUSD.
- Special Revenue Funds, Activity Funds and the entire Food Service Fund not included in the level service budget. Special Revenue Funds and Activity Funds only incur expenditures up to the amount received in grants and fundraising. This information is presented in the interim financial reports. The Food Service fund accounts for all food service program receipts for meals sold and expenditures. The contribution to the food service fund included in this budget is the difference between the amount received from meal sales and the cost of the food and personnel to operate the food service program.
- Long Term Debt - There is a significant decrease of \$488,283 in long term debt expense in FY2018 as 20 year notes are fully paid in FY2017 for the construction of Crossett Brook, the 1997 Harwood addition and the 1997 Moretown addition. Debt has also been refinanced by the bond bank creating positive revenue in the future. Principal and interest expense for FY2018 has been budgeted per debt payment schedules is as follows:
 - Duxbury SD- FY18 is the final year of debt service payment associated with formation of WDSD - \$15,405 (P&I)
 - HUHS
 - QSCB for Improvements - \$11,000 to sinking fund plus 1% interest of \$1,990, debt expires in FY2027.

Level Service Budget Assumptions and General Notes (Continued)

- Water project loans in the amount of \$4,169, \$3,257, \$1,680 and \$21,742 totalling \$30,848 in principal and administrative fees. There are several of these loans with the last one expiring in FY2035
- Waterbury-Duxbury
 - Thatcher Brook Renovations - \$407,078 (P&I) expires in FY2028
- Moretown
 - QSCB for Roof - \$39,000 to sinking fund plus 1% interest of \$6,900 expires in FY2027
 - Water Project - \$674 Fee (P&I) expires in FY2031
- Warren
 - Classroom Addition (P&I) - \$27,101 expires in July FY2017 so FY2018 is the final year of this loan
 - New 20 year bond estimated at \$2,550,000, will likely bond in early 2017 - \$60,009 Int only in 2018.
- Fayston, Waitsfield, Waterbury & WWSU have no long term debt

FY2018 Addition of Granville/Hancock Bus per motion at 11/9 HUUSD meeting

This bus will likely bring incoming tuition students from a common stop in Granville to Warren Elementary, Waitsfield Elementary and HU. The estimated annual cost of the route is \$57,000; which will be eligible for transportation reimbursement revenue (est 43%) from the AOE in FY2020.

FY2018 Budget Information & Requests (above Level Service) from Building Administrators

As this is the first year of budgeting for HUUSD items are being presented school by school as requested by each school principal. These items have not been prioritized in any way and are being shared to provide the HUUSD board with awareness of the requests from each individual administrator.

Putting together this unified budget is definitely highlighting the differences, inequities and lack of systematized SU approach to technology purchases as well as sustainable short term maintenance funding and long term maintenance funding for our school buildings. Because of the tight timeline for the FY2018 budget we will still have to make decisions school by school for this transition year with the goal of developing for FY2019 a systematized balanced approach including a multi year technology and maintenance plan for the HUUSD.

Fayston

- Reduction in Classroom Teacher FTEs to be determined, 1 FTE Grade 1-2 and 1 FTE in Grade 3-4
- Preservation of siding at FES (April 2016 bids range from \$34,000 to \$41,600)
- Technology replacement for 2-3 staff and 3 LCD projectors in FY2018 within the existing budget
- Increase maintenance support staff from .25 FTE to .50 FTE, see further discussion regarding a shared maintenance staff under Moretown, estimated cost \$10,000.

Total Fayston requests in FY2018 up to \$51,600 estimated, which may be offset by FTE reductions.

Moretown

- Phone System - \$4,000 to \$7,000 estimate. HUHS and Waterbury Duxbury have replaced their phone systems over the last several years. Fayston also has a relatively recent phone system. A project to replace the phone systems in the Fayston, Moretown, Waitsfield and Warren, also bringing these phone systems into compliance with e-911 was discussed recently, but more information is needed before making such a proposal to the board. Moretown can no longer purchase replacement parts for their phone system and is seeking to replace the system in FY2018. As has been done in Waterbury-Duxbury, HU could be set up as the hub, reducing the cost compared to installing a stand alone system in Moretown.
- Increase custodial worker position from .25 to .50 FTE - \$10,000 estimate for salary & benefits. Currently Moretown and Fayston have .25 Maintenance FTE support, Warren .50 maintenance FTE support and Waitsfield .63 FTE maintenance FTE support. In

FY2018 Budget Information & Requests (above Level Service) from Building Administrators
Moretown Continued

addition to the support worker each of these schools has a full time Maintenance Supervisor. The Superintendent and valley principals have discussed employing 2 full time maintenance support FTE to be shared by all four schools resulting in the Maintenance supervisor plus a .50 FTE in each school. Creating full time positions will likely make the support worker positions easier to fill and result in less turnover. Moretown has not been able to fill their .25 FTE maintenance position this school year.

- PK-K Sink Replacement \$4,000.

Note: In Thatcher Brook, Crossett Brook, Harwood and Fayston, an amount is budgeted each year in a line item entitled Short-Term Maintenance. Waterbury budgets approximately \$30,000 per school, Harwood \$15,000 and Fayston \$6,500. This line items covers regular ongoing replacement of items like carpets, fixtures and also provides funding for unanticipated maintenance upgrades and expenses in addition to those regular ongoing annual expenses covered in the Maintenance Repair line item, the type of upgrade that is necessary but not an every year item, or a larger capital improvement paid by the Maintenance Reserve. Again, the goal would be the development of a systematized, equitable maintenance plan for all schools in FY2019, so that items like sink replacements could be funding regularly over time in the annual budget as determined by building administrators and the Superintendent.

- Driveway/Parking Lot - Funding may be available from the Town. There was a recent survey to determine the portion of the Moretown School parking lot owned by the Town of Moretown and the school board and selectboard will shortly be considering an MOU in regards to the ownership and maintenance of the school's parking lot. No monies are requested in the FY2018 budget at this time.

Total Moretown requests in FY2018 \$21,000 , estimated.

Waitsfield

- Increase Technology Equipment Budget from \$13,000 to \$20,000 in accordance with a five year replacement plan. The FY16 Technology equipment budget was \$28,000. The budget was reduced last year to \$13,000 to meet state established spending threshold.
- Increase Maintenance Reserve contribution for prioritized needs in accordance with the capital improvement plan which is included in the attachments. The prioritized 17-18 needs identified in the plan total \$80,860. Last year's contribution to the Maintenance Reserve Fund was \$29,900; several projects were held last year to meet state established spending threshold.

Total Waitsfield requests in FY2018 \$87,860, estimated.

FY2018 Budget Information & Requests (above Level Service) from Building Administrators
Warren

- Open .40 FTE Foreign Language Teacher budgeted for FY18 (Level Service)
- Reduction of .05 FTE in Art and .05 FTE Music - estimated savings \$7,000
- Increase .20 FTE Nurse from .40 FTE to .60 FTE - estimated cost \$15,000
- Increase custodial worker position from .50 to 1.0 FTE-This would bring Warren to 2.0 FTE custodial positions, not the 1.5 being recommended by the Superintendent for all four valley schools. Estimated Cost \$20,000
- Increase technology equipment from \$2,500 to \$15,900, an increase of \$13,400 for wireless access points, wireless controller and 5 new laptops for teachers to complete 3 year cycle for teacher devices
- \$4,200 to purchase 12 Chromebooks to be 1:1 with Chromebooks in grade 3 to 6.
- \$3,700 for new soccer goals for PE
- Increase in administrative furniture budget from \$500 to \$4,000 for office equipment for Principal and Administrative Asst.
- Funding requested for building improvements that are currently not funded by the renovations bond budget or maintenance reserve, see attached document, totalling \$384,500 which includes \$228,000 for the renovation of six first floor classrooms.
- The Superintendent is recommending a 1.0 reduction of a grade 5-6 classroom teacher

Total Warren requests in FY2018 are \$437,300, estimated, which may be offset by any reduction in force

Waterbury-Duxbury School District-Thatcher Brook Primary School

- 20 ipads and cart and new laptop for School Secretary, covered by current budget
- Carpeting for office and library and paving replacement of asphalt sidewalks-anticipated to be covered by Short Term Maintenance budget line item.
- Possible pre-school expansion for the future. Thatcher Brook currently has space for 40 prekindergarten students out of the 95+ prekindergarten annual enrollment. The issue is one of lack of available classroom space. Any expansion would need to be approved by the AOE per the established process. Nothing is budgeted for FY2018 at this time, this is an informational item.

Total Thatcher requests in FY2018 \$0 at this time.

FY2018 Budget Information & Requests (above Level Service) from Building Administrators
Waterbury-Duxbury School District-Crossett Brook Middle School

- Chromebooks for students and staff within the existing budget
- Addition of a 1.0 FTE Literacy Interventionist teacher estimated at \$75,000
- Crossett Brook will need a new roof within the next five years. Nothing is budgeted for FY2018, this is an informational item.

Total Crossett Brook request in FY2018 \$75,000

Harwood Union (HUHS)

- Increase Math books from \$10,000 to \$13,365. HUHS is in the third year of purchasing books for new curriculum. This is for 135 Integrated Math III books.
- Addition of a 1.0 FTE grounds staff position for facilities, see attachment describing need. Estimated cost of an additional position is \$50,000.
- Shifting in multiple HU line items with no significant effect on the total HUUSD expenditures
- Shifting line items with no impact to support personalized learning.
- Consider staff changes to Technology Department potentially adding a 1.0 FTE Technology Support Assistant at an estimated Cost of \$40,000.

Total Harwood request in FY2018 \$93,365

District Wide Expense-HUUSD (All Schools)

- Assessment-Cancel Jump rope Application and add VCAT/VHub, an additional \$3,638 over FY18 budget. The cost of VCAT/VHub is \$10/Student.

District Wide Expenses Continued

- Project Lead the Way/Gateway - Science Curriculum

| <u>GATEWAY PROJECTED COSTS</u> | | | | | | |
|---|----------------------------|---|---|---------------------------|----------------------------|----------------------------|
| | 2017-18 | 2018-19 | 2019-2020 | 2020-2021 | 2021-2022 | Totals |
| <u>PD Paid from CFG</u> | <u>\$29,600.00</u> | <u>\$10,600.00</u> | <u>\$29,250.00</u> | <u>\$20,300.00</u> | <u>\$41,050.00</u> | <u>\$130,800.00</u> |
| <u>Fayston</u> | <u>\$14,450.00</u> | | <u>\$3,110.00</u> | | <u>\$17,180.00</u> | <u>\$34,740.00</u> |
| <u>Warren</u> | <u>\$17,450.00</u> | | <u>\$3,110.00</u> | | <u>\$20,180.00</u> | <u>\$40,740.00</u> |
| <u>Waitsfield</u> | <u>\$16,150.00</u> | | <u>\$5,470.00</u> | | <u>\$21,610.00</u> | <u>\$43,230.00</u> |
| <u>Moretown</u> | <u>\$14,450.00</u> | | <u>\$3,110.00</u> | | <u>\$17,180.00</u> | <u>\$34,740.00</u> |
| <u>HUMS</u> | <u>\$17,650.00</u> | <u>\$14,470.00</u> | <u>\$14,470.00</u> | <u>\$11,464.00</u> | <u>\$2,470.00</u> | <u>\$60,524.00</u> |
| <u>CBMS</u> | <u>\$35,000.00</u> | <u>\$14,470.00</u> | <u>\$19,940.00</u> | <u>\$11,464.00</u> | <u>\$2,470.00</u> | <u>\$83,344.00</u> |
| <u>Total</u> | <u>\$115,150.00</u> | <u>\$28,940.00</u> | <u>\$49,210.00</u> | <u>\$22,928.00</u> | <u>\$81,090.00</u> | <u>\$297,318.00</u> |
| | | | | | | |
| | | | | | | |
| | | <u>Total Local Cost 5 year Implement ation</u> | | | <u>\$297,318.00</u> | |
| | | | <u>approx cost per pupil/per year</u> | | <u>\$28.52</u> | |

Total District wide request for FY2018 is \$118,788 is for Gateway and VCAT/Vhub.

Summary of Budget Requests for FY2018

In total, the new budget requests for FY2018 are \$884,913 or 2.5% of the combined FY2017 budget, prior to any FTE reductions and the Granville bus addition.

When determining what to include in the FY2018 budget for the larger maintenance and capital improvement items, perhaps the board might consider an alternative to budgeting these as individual expense items by contributing to a Maintenance Reserve fund for HUUSD, especially given consideration to the one-time decline in debt expense from FY2017 to FY2018.

Contributing to a reserve would provide flexibility and funds not used in FY2018 would be carried forward for capital improvements into future years.

For Future Budget Discussions

- Teacher retirement offer responses for offers made to teaches at HUHS, Thatcher, Crosset and to WWSU Special Educators will be reported in December.
- Proposed Special Article for the Establishment of Maintenance Reserve in March and associated formula for future contribution to a HUUSD maintenance reserve fund.
- Lunch Prices FY18
- Plan for Carry Forward Fund Balances from FY2016
- Cost Per Pupil based on expenditure type

FY2018 HUUSD Level Service Budget by Expenditure Type - Draft #1 at November 30, 2016

| | | | | | | | | | | Districtwide | | | Total FY2018 Level Service | FY2017 Budget | % Change 17-18 |
|--|-----------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|-------------------|----------------------|---------------|----------------------------------|------------------|-------------------|
| | | | | | | | | | | Central Office | Special Education | Transport | | | |
| | Duxbury | Fayston | Moretown | Waitsfield | Warren | WDSD | HUHS | | | | | | | | |
| Employee Salaries & Benefits | \$ - | \$ 1,330,203 | \$ 1,467,866 | \$ 1,647,376 | \$ 1,815,688 | \$ 7,757,154 | \$ 8,489,044 | \$ 1,229,549 | \$ 3,504,577 | \$ - | \$ 27,241,457 | \$ 26,522,046 | | | |
| Contracted Services | \$ - | \$ 47,360 | \$ 42,884 | \$ 38,076 | \$ 33,634 | \$ 355,938 | \$ 303,451 | \$ 40,050 | \$ 697,146 | \$ - | \$ 1,558,539 | \$ 1,297,302 | | | |
| Purchased Property Service-Services to operation maintain buildings & grounds | \$ - | \$ 51,599 | \$ 28,500 | \$ 37,536 | \$ 51,890 | \$ 198,824 | \$ 287,625 | \$ 94,658 | \$ - | \$ - | \$ 750,632 | \$ 761,732 | | | |
| Other Purchased Services-Insurance, Advertising, etc. | \$ - | \$ 14,988 | \$ 30,850 | \$ 21,350 | \$ 22,678 | \$ 111,050 | \$ 457,923 | \$ 24,450 | \$ 997,544 | \$ - | \$ 1,680,833 | \$ 1,638,750 | | | |
| Transportation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 215,041 | \$ 1,178,611 | \$ 1,393,652 | \$ 1,293,281 | | | |
| Supplies & Materials | \$ - | \$ 83,600 | \$ 94,700 | \$ 92,850 | \$ 99,495 | \$ 466,202 | \$ 590,341 | \$ 53,214 | \$ 32,450 | \$ - | \$ 1,512,852 | \$ 1,487,002 | | | |
| Equipment | \$ - | \$ 18,791 | \$ 18,817 | \$ 20,450 | \$ 19,079 | \$ 176,319 | \$ 231,407 | \$ 13,230 | \$ 20,650 | \$ - | \$ 518,743 | \$ 535,993 | | | |
| Dues & Interest Expense | \$ 405 | \$ 13,800 | \$ 18,891 | \$ 14,175 | \$ 76,043 | \$ 172,078 | \$ 68,322 | \$ 8,025 | \$ - | \$ - | \$ 371,739 | \$ 428,634 | | | |
| Long Term Debt Principal | \$ 15,000 | \$ - | \$ 39,433 | \$ - | \$ 26,517 | \$ 280,000 | \$ 19,413 | \$ - | \$ - | \$ - | \$ 380,363 | \$ 868,646 | | | |
| Contribution to Maintenance Reserve Fund | \$ - | \$ - | \$ - | \$ 29,900 | \$ 16,951 | \$ 40,000 | \$ 145,000 | \$ - | \$ - | \$ - | \$ 231,851 | \$ 231,851 | | | |
| Contribution to Food Service Fund | \$ - | \$ 12,500 | \$ 13,854 | \$ 12,000 | \$ 16,600 | \$ 30,000 | \$ 30,000 | \$ - | \$ - | \$ - | \$ 114,954 | \$ 114,955 | | | |
| Total | \$ 15,405 | \$ 1,572,841 | \$ 1,755,795 | \$ 1,913,713 | \$ 2,178,575 | \$ 9,587,565 | \$ 10,622,526 | \$ 1,463,176 | \$ 5,467,408 | \$ 1,178,611 | \$ 35,755,615 | \$ 35,180,193 | 1.6% | | |
| | | | | | | | | | | Granville Bus | | | \$ 57,000 | | |
| | | | | | | | | | | | | | \$ 35,812,615 | 1.8% | |

HUUSD Level Service Budget by Program/Function - Draft #1 at November 30, 2016

| | | Duxbury | Fayston | Moretown | Waitsfield | Warren | WDSB | | | HUHS | DistrictWide | Level Service | FY2018 | | | | | | | |
|--|----|---------|---------|-----------|------------|-----------|---------|-----------|---------|-----------|--------------|---------------|-----------|-------------|-----------|------------|-----------|-----------|-----------|------------|
| <u>Kindergarten through Grade 12</u> | | | | | | | TBPS | CBMS | | | | | | | | | | | | |
| Regular Education | | \$ | 727,249 | \$ | 714,028 | \$ | 805,706 | \$ | 875,243 | \$ | 1,980,234 | \$ | 1,350,049 | \$ | 580,598 | | \$ | 7,033,107 | | |
| English | | | | | | | | | | \$ | 867,546 | | | \$ | 867,546 | | \$ | 867,546 | | |
| Math | | | | | | | | | | \$ | 782,761 | | | \$ | 782,761 | | \$ | 782,761 | | |
| Science | | | | | | | | | | \$ | 696,601 | | | \$ | 696,601 | | \$ | 696,601 | | |
| Social Studies | | | | | | | | | | \$ | 750,690 | | | \$ | 750,690 | | \$ | 750,690 | | |
| | | | | | | | | | | | | | | | | | | | | |
| Administration | | \$ | 171,296 | \$ | 211,814 | \$ | 179,722 | \$ | 169,932 | \$ | 382,440 | \$ | 233,386 | \$ | 631,102 | | | \$ | 1,979,692 | |
| Art | | \$ | 22,565 | \$ | 35,186 | \$ | 26,495 | \$ | 29,740 | \$ | 116,769 | \$ | 102,675 | \$ | 290,199 | | | \$ | 623,629 | |
| Audit Services | | \$ | 4,350 | \$ | 4,350 | \$ | 4,350 | \$ | 4,350 | \$ | 2,900 | \$ | 2,900 | \$ | 7,000 | | | \$ | 30,200 | |
| Banking Service Fee/Dues | | \$ | 900 | \$ | - | \$ | 900 | \$ | 900 | \$ | 225 | \$ | 225 | \$ | - | | | \$ | 3,150 | |
| Co-Curricular/Extra Curricular | | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 36,080 | \$ | 67,021 | \$ | 560,823 | | | \$ | 663,924 | |
| Compensatory Ed/Interventionists | | \$ | - | \$ | - | \$ | - | \$ | 54,853 | \$ | 355,735 | \$ | 69,771 | \$ | 107,192 | | | \$ | 587,551 | |
| District Treasurer | | \$ | 538 | \$ | 2,500 | \$ | 1,305 | \$ | - | \$ | - | \$ | - | \$ | 780 | | | \$ | 5,123 | |
| Drivers Education | | | | | | | | | | | | | | \$ | 132,585 | | | \$ | 132,585 | |
| English Language Learners | | \$ | 6,600 | \$ | - | \$ | - | \$ | - | \$ | 42,042 | \$ | 10,826 | \$ | 22,938 | | | \$ | 82,406 | |
| Field Trips & Transportation | | \$ | 500 | \$ | 3,500 | \$ | 4,500 | \$ | 3,000 | \$ | 5,000 | \$ | 23,000 | Inc in Dept | | | | \$ | 39,500 | |
| Foreign Language | | \$ | 27,569 | \$ | 28,073 | \$ | 27,815 | \$ | 24,044 | \$ | - | \$ | 58,902 | \$ | 511,173 | | | \$ | 677,576 | |
| Guidance | | \$ | 28,207 | \$ | 29,535 | \$ | 51,885 | \$ | 64,591 | \$ | 90,383 | \$ | 87,688 | \$ | 354,503 | | | \$ | 706,792 | |
| HCLC | | | | | | | | | | | | | | \$ | 196,986 | | | \$ | 196,986 | |
| Health Education | | \$ | 12,756 | \$ | - | \$ | 5,248 | \$ | 5,383 | \$ | 21,897 | \$ | 58,767 | \$ | 113,410 | | | \$ | 217,461 | |
| HUB | | | | | | | | | | | | | | \$ | 124,432 | | | \$ | 124,432 | |
| Inservice/Action Planning | | \$ | 750 | \$ | - | \$ | 10,000 | \$ | 3,000 | | | | | Inc Reg Ed | | | | \$ | 13,750 | |
| Library Media | | \$ | 32,340 | \$ | 61,139 | \$ | 47,152 | \$ | 106,787 | \$ | 141,138 | \$ | 101,662 | \$ | 131,006 | | | \$ | 621,224 | |
| Long Term Debt (Principal & Interest) | \$ | 15,405 | \$ | - | \$ | 46,574 | \$ | - | \$ | 87,110 | \$ | 407,078 | \$ | - | \$ | 43,839 | | | \$ | 600,006 |
| Music | | \$ | 39,215 | \$ | 36,198 | \$ | 54,045 | \$ | 43,637 | \$ | 58,815 | \$ | 178,835 | \$ | 298,718 | | | \$ | 709,463 | |
| Operations & Maintenance | | \$ | 181,242 | \$ | 192,656 | \$ | 217,127 | \$ | 213,350 | \$ | 485,921 | \$ | 476,191 | \$ | 1,039,611 | | | \$ | 2,806,098 | |
| Physical Education | | \$ | 19,628 | \$ | 20,374 | \$ | 27,279 | \$ | 49,944 | \$ | 124,618 | \$ | 138,787 | \$ | 177,790 | | | \$ | 558,420 | |
| School Board | | \$ | 11,377 | \$ | 8,324 | \$ | 8,878 | \$ | 14,068 | \$ | 19,880 | \$ | 19,609 | \$ | 52,366 | | | \$ | 134,502 | |
| School Nurse | | \$ | 32,983 | \$ | 39,550 | \$ | 71,653 | \$ | 22,797 | \$ | 81,113 | \$ | 83,468 | \$ | 98,123 | | | \$ | 429,687 | |
| Special Education Instructional Assistants/Support Staff | | | | | | | | | | | | | | | | | | | | |
| SpEd Eligible & Ineligible | | \$ | 111,811 | \$ | 169,025 | \$ | 106,945 | \$ | 160,415 | \$ | 305,155 | \$ | 624,495 | \$ | 655,690 | \$ | 5,467,409 | \$ | 7,600,945 | |
| ST Debt/Arbitrage | | \$ | 9,000 | \$ | 10,000 | \$ | 8,200 | \$ | 13,000 | \$ | 15,000 | \$ | 15,000 | \$ | 24,000 | | | \$ | 94,200 | |
| Student Assistance Counselor | | | | | | | | | | | | | | \$ | 41,143 | | | \$ | 41,143 | |
| Student Support/Behavior Intervention | | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 159,459 | \$ | 120,820 | \$ | 112,818 | | | \$ | 393,097 | |
| Sustainability-Science | | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 92,083 | \$ | - | | | \$ | 92,083 | |
| Technology | | \$ | 37,629 | \$ | 32,067 | \$ | 71,069 | \$ | 30,579 | \$ | 144,132 | \$ | 173,157 | \$ | 462,188 | | | \$ | 950,821 | |
| Technology Education (Stem @ HUHS) | | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 106,279 | \$ | 185,149 | | | \$ | 291,428 | |
| Technology Integration | | \$ | 20,823 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | | | \$ | 20,823 | |
| Transfer to Food Service Fund | | \$ | 12,500 | \$ | 13,855 | \$ | 12,000 | \$ | 16,600 | \$ | 15,000 | \$ | 15,000 | \$ | 30,000 | | | \$ | 114,955 | |
| Transfer to Maintenance Reserve Fund | | \$ | - | \$ | - | \$ | 29,900 | \$ | 16,951 | \$ | 20,000 | \$ | 20,000 | \$ | 145,000 | | | \$ | 231,851 | |
| Vocational Education | | | | | | | | | | | | | | \$ | 393,767 | | | \$ | 393,767 | |
| | | | | | | | | | | | | | | | | | | | | |
| <u>Pre-Kindergarten</u> | | | | | | | | | | | | | | | | | | \$ | - | |
| Regular Education | | \$ | 61,012 | \$ | 97,046 | \$ | 141,539 | \$ | 168,302 | \$ | 345,955 | \$ | - | \$ | - | | | \$ | 813,854 | |
| | | | | | | | | | | | | | | | | | | | | |
| <u>Districtwide</u> | | | | | | | | | | | | | | | | | | \$ | - | |
| Transportation | | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 1,178,611 | \$ | 1,178,611 | |
| Central Office | | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 1,463,176 | \$ | 1,463,176 | |
| | \$ | 15,405 | \$ | 1,572,840 | \$ | 1,755,795 | \$ | 1,913,713 | \$ | 2,178,574 | \$ | 5,356,969 | \$ | 4,230,596 | \$ | 10,622,525 | \$ | 8,109,196 | \$ | 35,755,615 |