

District: **Halifax**
County: **Windham**

T090

Windham Southwest

Statutory limitation - See note at bottom of page

Recommended homestead rate from Tax Commissioner - See note at bottom of page

9,382

1.01

Expenditures		FY2012	FY2013	FY2014	FY2015
1	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$1,444,766	\$1,429,219	\$1,543,718	\$1,467,122
2	plus Sum of separately warned articles passed at town meeting	-	-	-	-
3	minus Act 144 Expenditures, to be excluded from Education Spending	-	-	-	-
4	Act 68 locally adopted or warned budget	\$1,444,766	\$1,429,219	\$1,543,718	\$1,467,122
5	plus Obligation to a Regional Technical Center School District if any	-	-	-	-
6	plus Prior year deficit repayment of deficit	-	-	-	-
7	Gross Act 68 Budget	\$1,444,766	\$1,429,219	\$1,543,718	\$1,467,122
8	S.U. assessment (included in local budget) - informational data	-	-	-	\$91,149
9	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-
Revenues					
10	Local revenues (categorical grants, donations, tuitions, surplus, etc.), including local Act 144 tax revenues)	\$398,287	\$322,029	\$380,242	\$349,363
11	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-
12	plus Prior year deficit reduction if included in revenues (negative revenue instead of expenditures)	-	not allowed	not allowed	not allowed
13	minus All Act 144 revenues, including local Act 144 tax revenues	-	-	-	-
14	Total local revenues	\$398,287	\$322,029	\$380,242	\$349,363
15	Education Spending	\$1,046,479	\$1,107,190	\$1,163,476	\$1,117,759
16	Equalized Pupils (Act 130 count is by school district)	86.71	83.89	87.10	85.65
17	Education Spending per Equalized Pupil	\$12,068.72	\$13,198.12	\$13,357.93	\$13,050
18	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$477.45	\$35.55	-	-
19	minus Less share of SpEd costs in excess of \$50,000 for an individual	-	-	-	-
20	minus 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	-	-	-	-
21	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-	-
22	minus Estimated costs of new students after census period	-	-	-	-
23	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition	NA	NA	-	-
24	minus Less planning costs for merger of small schools	-	-	-	-
25	plus Excess Spending per Equalized Pupil over threshold (if any)	threshold = \$14,733	threshold = \$14,841	threshold = \$15,456	threshold = \$16,168
26	Per pupil figure used for calculating District Adjustment	\$12,069	\$13,198	\$13,358	\$13,050
27	District spending adjustment (minimum of 100%) (\$13,050 / \$9,382)	141.254% based on \$8,544	151.303% based on \$8,723	145.972% based on \$9,101	139.099% based on \$9,382
Prorating the local tax rate					
28	Anticipated district equalized homestead tax rate to be prorated (139.099% x \$1,010)	\$1,2289 based on \$0.87	\$1,3466 based on \$0.89	\$1,3721 based on \$0.94	\$1,4049 based on \$1.010
29	Percent of Halifax equalized pupils not in a union school district	100.000%	100.000%	100.000%	100.00%
30	Portion of district eq homestead rate to be assessed by town (100.000% x \$1.40)	\$1,2289	\$1,3466	\$1,3721	\$1,4049
31	Common Level of Appraisal (CLA)	104.09%	104.35%	104.12%	101.12%
32	Portion of actual district homestead rate to be assessed by town (\$1,405 / 101.12%)	\$1,1806 based on \$0.860	\$1,2905 based on \$0.87	\$1,3178 based on \$0.94	\$1,3893 based on \$1.01
<p>If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>					
33	Anticipated income cap percent to be prorated (139.099% x 1.84%)	2.54% based on 1.80%	2.72% based on 1.80%	2.63% based on 1.80%	2.56% based on 1.84%
34	Portion of district income cap percent applied by State (100.000% x 2.56%)	2.54% based on 1.80%	2.72% based on 1.80%	2.63% based on 1.80%	2.56% based on 1.84%
35	Percent of equalized pupils at union 1	-	-	-	-
36		-	-	-	-

- Following current statute, the base education amount is calculated to be \$9,382. The tax commissioner has recommended base tax rates of \$1.01 and \$1.51. The administration also has stated that tax rates could be lower than the recommendations if statewide education spending is held down.
- Final figures will be set by the Legislature during the legislative session and approved by the Governor.
- The base income percentage cap is 1.84%.

HALIFAX SCHOOL DISTRICT - COMPARATIVE BUDGET REPORT

	Budget 2012-2013	Actual 2012-2013	Budget 2013-2014	Budget 2014-2015
DEBT SERVICE				
INTEREST ON BOND	0	0.00	0	0
BOND PAYMENT	0	8,920.00	0	0
TOTAL DEBT SERVICE	0	8,920.00	0	0
LOAN INTEREST				
INTEREST ON LOAN	0	0.00	0	0
WATER LOAN INTEREST	0	0.00	0	0
TOTAL LOAN INTEREST	0	0.00	0	0
INSTRUCTION				
LATERALS	0	0.00	0	0
ASHLEY BRIGHAM - ED JOBS	0	0.00	0	0
ASHLEY BRIGHAM	33,638	33,638.00	35,638	37,138
DAYLE SHERMAN	36,924	36,924.00	38,924	40,424
TBH .5	0	0.00	0	42,593
S PENTAK COHEN	0	0.00	0	28,055
P.E. TEACHER 40%	11,630	11,630.00	12,030	12,330
MUSIC 20%	6,728	6,728.00	7,128	6,885
JOEL HOWES	52,611	54,411.00	56,611	57,911
RHONDA WAINSHILBAUM	11,242	11,242.00	11,642	11,942
STEPHANIE ALDRICH	22,346	22,346.00	23,346	0
LOREN CLEWS	49,267	49,267.00	51,267	0
LONG TERM SUBSTITUTE	0	0.00	0	0
TUTOR	0	0.00	0	0
SUBSTITUTES	4,500	4,271.51	3,500	3,500
HOSPITALIZATION	38,232	37,351.06	42,469	55,750
TUTOR	0	0.00	0	0
ASHLEY BRIGHAM - ED JOBS	0	0.00	0	0
ASHLEY BRIGHAM	2,573	2,521.89	2,726	2,841
DAYLE SHERMAN	2,825	2,678.86	2,978	3,092
TBH .5	0	0.00	0	3,258
S PENTAK COHEN	0	0.00	0	2,146
P.E. TEACHER 40%	890	889.72	920	943
MUSIC 20%	515	514.57	545	527
JOEL HOWES	4,025	4,111.61	4,178	4,430
RHONDA WAINSHILBAUM	860	860.03	891	914
STEPHANIE ALDRICH	1,709	1,682.01	1,786	0
LOREN CLEWS	3,769	3,768.94	3,922	0
LONG TERM SUBSTITUTE	0	0.00	0	0
SUBSTITUTES	344	327.17	268	268
WORKMENS COMP	1,030	819.20	1,382	1,440
UNEMPLOYMENT COMP	1,000	238.24	1,000	1,000
CREDIT REIMBURSEMENT	2,000	2,928.50	2,000	3,000
DENTAL	375	374.31	375	625
LIFE & DISABILITY INSUR	1,071	949.86	1,224	1,237
PROF DEVELOPMENT	500	214.00	500	500
PROFESSIONAL SERVICES	0	0.00	0	0
VISITING ARTISTS	0	0.00	1,500	1,500
AFTER SCHOOL PROGRAM	7,500	7,495.57	8,500	8,500
REPAIRS & MAINTENANCE	1,650	900.00	1,000	0
FIELD TRIPS	550	404.45	550	550
OTHER TRANSPORTATION	1,000	2,000.00	2,500	2,500
TRAVEL	200	162.44	200	300
SUPPLIES	4,500	3,687.72	4,500	4,600
ACHIEVEMENT TESTS	300	90.00	300	300
BOOKS & PERIODICALS	2,500	2,497.92	2,200	2,500
AUDIO VISUAL MATERIALS	0	0.00	0	0

HALIFAX SCHOOL DISTRICT - COMPARATIVE BUDGET REPORT

	Budget 2012-2013	Actual 2012-2013	Budget 2013-2014	Budget 2014-2015
MANIPULATIVE DEVICES	0	0.00	0	0
EQUIPMENT	3,000	1,913.00	1,680	2,430
DUES AND FEES	0	0.00	0	0
WINTER SPORTS	700	700.00	700	700
TOTAL INSTRUCTION	312,504	310,538.58	330,880	346,629
TECHNOLOGY				
JEFFREY COMENITZ -TECH	0	0.00	0	9,120
JEFFREY COMENITZ -TECH	0	0.00	0	698
WORKMENS COMP	0	0.00	0	55
PROFESSIONAL SERVICES	14,000	14,000.00	14,000	4,127
TECHNOLOGY COORDINATOR	1,337	359.25	1,337	1,337
REPAIRS AND MAINTENANCE	800	681.91	800	800
TELECOMMUNICATIONS	6,000	4,740.21	3,000	2,500
SUPPLIES	800	729.87	800	800
AUDIO VISUAL MATERIALS	0	0.00	0	0
EQUIPMENT	4,200	887.00	8,000	12,000
CAPITAL OUTLAY	0	0.00	0	0
DUES AND FEES	500	94.00	25	800
TOTAL TECHNOLOGY	27,637	21,492.24	27,962	32,237
ATHLETICS				
COACHING SALARY	0	0.00	0	0
REFEREES	600	160.00	600	600
COACHING FICA	0	0.00	0	0
REFEREES	46	0.00	46	46
WORKMANS COMPENSATION	3	2.39	3	3
SUPPLIES	0	0.00	0	0
EQUIPMENT	0	0.00	0	0
DUES & FEES	0	0.00	0	0
TOTAL ATHLETICS	649	162.39	649	649
GUIDANCE DEPARTMENT				
INGER STROM-HENRICKSON	0	0.00	0	0
HOSPITALIZATION	0	0.00	0	0
INGER STROM-HENRICKSON	0	0.00	0	0
WORKMENS COMP	0	0.00	0	0
CREDIT REIMBURSEMENT	0	0.00	0	0
LIFE & DISABILITY INSUR	0	0.00	0	0
TRAVEL	0	0.00	0	0
BOOKS AND PERIODICALS	0	0.00	0	0
TOTAL GUIDANCE DEPT	0	0.00	0	0
HEALTH SERVICES				
NURSE	0	0.00	0	0
NURSE	0	0.00	0	0
WORKMANS COMPENSATION	0	0.00	0	0
PROFESSIONAL SERVICES	5,590	5,590.00	5,590	5,590
SUPPLIES	300	181.42	300	300
EQUIPMENT	0	0.00	0	300
TOTAL HEALTH SERVICES	5,890	5,771.42	5,890	6,190
IN SERVICE EDUCATION				
PROF EDUCATIONAL SERVICES	0	0.00	0	0
TOTAL IN SERVICE EDUCATION	0	0.00	0	0

HALIFAX SCHOOL DISTRICT - COMPARATIVE BUDGET REPORT

	Budget 2012-2013	Actual 2012-2013	Budget 2013-2014	Budget 2014-2015
LIBRARY SERVICES				
MARJORIE SCIESZKA 30%	14,323	0.00	0	0
PATRICIA GARRETT	0	0.00	0	0
JODY HAUSER 26%	0	7,770.00	8,290	9,086
MARJORIE SCIESZKA 30%	1,096	0.00	0	0
PATRICIA GARRETT	0	0.00	0	0
JODY HAUSER 26%	0	594.27	634	695
WORKMANS COMP	64	50.90	50	55
PROFESSIONAL DEVELOPMENT	0	0.00	0	0
REPAIRS & MAINTENANCE	0	0.00	0	0
TRAVEL	0	0.00	0	0
SUPPLIES	200	189.45	200	200
BOOKS & PERIODICALS	1,500	966.20	1,500	1,500
AUDIO VISUAL MATERIALS	0	0.00	0	0
SOFTWARE	289	289.00	289	289
EQUIPMENT	0	0.00	0	800
DUES & FEES	0	0.00	0	0
TOTAL LIBRARY SERVICES	17,472	9,859.82	10,963	12,625
SCHOOL BOARD SERVICES				
SALARIES	3,500	3,500.00	3,500	3,500
TREASURERS SALARY	1,000	1,000.00	1,000	1,000
FICA	345	267.75	345	345
WORKMENS COMP	21	16.70	21	21
PROFESSIONAL SERVICES	750	351.50	1,500	1,500
AUDIT (CPA)	5,500	5,200.00	5,500	6,000
LIABILITY INSURANCE	1,765	705.00	740	814
TREASURERS EXPENSES	400	453.76	400	400
ADVERTISING	500	573.64	500	500
DUES & FEES	1,300	1,081.63	1,000	1,000
MISCELLANEOUS EXPENSES	0	0.00	0	0
GRADUATION EXPENSES	225	200.00	225	225
CONTINGENCY	0	0.00	0	0
TOTAL SCHOOL BOARD SERVICES	15,306	13,349.98	14,731	15,305
SUPERINTENDENT'S OFFICE				
SUPERVISORY UNION ASSESMT	42,437	42,020.00	37,774	32,709
TOTAL SUPERINTENDENT'S OFFICE	42,437	42,020.00	37,774	32,709
OFFICE OF THE PRINCIPAL				
S PENTAK COHEN	0	0.00	0	35,750
STEPHANIE ALDRICH	27,000	27,000.00	28,500	0
ASST PRINCIPAL	1,500	1,500.00	1,500	1,500
LINDA SWANSON 100%	25,111	24,847.20	25,565	26,312
HOSPITALIZATION	18,344	18,057.90	20,376	24,840
S PENTAK COHEN	0	0.00	0	2,735
STEPHANIE ALDRICH	2,066	2,031.93	2,180	0
LINDA SWANSON 100%	1,921	1,723.54	1,956	2,013
ASST PRINCIPAL	115	114.75	115	115
NON-PROFESSIONAL RET	1,004	998.88	1,022	1,053
WORKMENS COMP	242	192.47	332	380
DENTAL	125	124.71	125	125
LIFE AND DISABILITY INSUR	149	142.72	171	215
PROFESSIONAL DEVELOPMENT	500	85.33	500	500
REPAIRS & MAINTENANCE	0	0.00	0	0

HALIFAX SCHOOL DISTRICT - COMPARATIVE BUDGET REPORT

	Budget 2012-2013	Actual 2012-2013	Budget 2013-2014	Budget 2014-2015
POSTAGE	900	735.22	600	750
TELEPHONE	2,600	3,446.25	2,400	2,400
TRAVEL	200	200.00	250	250
TRAVEL-SEC	50	70.68	70	70
SUPPLIES	300	236.02	200	300
BOOKS AND MAGAZINES	0	0.00	0	0
EQUIPMENT	0	0.00	0	0
DUES & FEES	200	244.80	200	250
OFFICE OF THE PRINCIPAL	82,327	81,752.40	86,062	99,558
MAINTENANCE OF PLANT				
LUCAS DIMAURO	12,715	11,736.96	13,215	0
DENISE DELALIO	12,715	11,736.96	13,215	0
PLAYGROUND UPKEEP	5,000	4,615.20	5,000	5,000
MATT STEWART	0	2,504.00	0	21,000
LUCAS DIMAURO	973	897.95	1,011	0
DENISE DELALIO	973	897.95	1,011	0
PLAYGROUND UPKEEP	382	353.06	382	382
MATT STEWART	0	191.56	0	1,607
NON PROFESSIONAL RETIRE	0	0.00	0	0
WORKMANS COMPENSATION	1,218	968.73	188	156
GARBAGE REMOVAL	1,000	930.00	1,000	1,000
REPAIRS & MAINTENANCE	6,000	12,034.82	6,000	6,000
WATER SYSTEM UPGRADES	0	0.00	0	0
PLAYGROUND IMPROVEMENTS	0	120.00	0	0
ROOF REPLACEMENT	0	0.00	0	0
ASBESTOS	0	0.00	0	0
EQUIPMENT RENTAL	0	0.00	0	0
PROPERTY INSURANCE	4,250	3,716.00	3,902	4,292
TRAVEL	0	0.00	0	0
SUPPLIES	3,500	2,507.35	2,500	2,750
ELECTRICITY	11,000	9,219.40	10,900	10,000
FUEL OIL	26,000	18,490.32	26,000	26,000
EQUIPMENT	0	0.00	0	0
CAPITAL OUTLAYS		0.00	15,000	15,000
WATER TEST	800	737.00	800	2,700
TOTAL MAINTENANCE OF PLANT	86,526	81,657.26	100,124	95,887
PUPIL TRANSPORTATION				
BUS DUTY	0	0.00	0	0
BUS DUTY	0	0.00	0	0
WORKERS COMP	0	3.84	0	0
CONTRACTED SERVICES	89,784	91,209.12	92,755	94,233
TOTAL PUPIL TRANSPORTATION	89,784	91,212.96	92,755	94,233
HIGH SCHOOL TUITION				
PUCHASES SERVICE (504)	450	175.00	0	0
TUITION VT LEA'S	280,000	289,480.00	234,000	235,950
ARRA TUITION VT LEA'S	0	0.00	0	0
TUITION OUTSIDE VT LEA'S	9,750	10,684.00	10,152	0
TUITION PRIVATE SCHOOL	12,350	0.00	25,722	27,460
TOTAL HIGH SCHOOL TUITION	302,550	300,339.00	269,874	263,410
VOCATIONAL TUITION				
VOCATIONAL TUITION	21,037	19,218.00	23,815	28,070
VOCATIONAL TUITION STATE	19,241	19,656.00	19,819	25,154
VOC. TUITION OUTSIDE VT	147,500	150,000.00	239,999	136,000
TOTAL VOCATIONAL TUITION	187,778	188,874.00	283,633	189,224

HALIFAX SCHOOL DISTRICT - COMPARATIVE BUDGET REPORT

	Budget 2012-2013	Actual 2012-2013	Budget 2013-2014	Budget 2014-2015
HS PUPIL TRANSPORTATION				
CONTRACTED SERVICES	0	40.00	0	0
TOTAL HS PUPIL TRANSPORTATION	0	40.00	0	0
TUITION UNDERCHARGE				
PR YR TUITION UNDERCHARGE	0	0.00	0	0
VOC TUITION UNDERCHARGE	0	0.00	0	0
TOTAL TUITION UNDERCHARGE	0	0.00	0	0
SPECIAL EDUCATION				
PRIOR YR ADJUSTMENTS	0	0.00	0	0
MARIA STEWART	31,448	31,448.00	33,448	34,948
CHERYL FLETT 80%/70%/50%	11,813	12,620.05	8,640	0
M LEMAIRE	0	0.00	0	4,219
SUMMER TUTORIAL	1,800	1,155.00	1,800	1,800
JUDY ANYAN 50%	10,753	10,565.58	10,955	11,293
SUBSTITUTE	0	600.00	0	0
HOSPITALIZATION	14,738	20,353.10	20,495	24,840
MARIA STEWART	2,406	2,344.62	2,559	2,674
CHERYL FLETT 80%/70%/50%	904	901.22	661	0
M LEMAIRE	0	0.00	0	323
SUMMER TUTORIAL	138	88.37	138	138
JUDY ANYAN 50%	823	757.68	838	864
SUBSTITUTE	0	45.90	0	0
NON-PROFESSIONAL RETIRE	903	948.50	784	452
WORKMENS COMP	251	199.63	327	312
CREDIT REIMBURSEMENT	1,500	0.00	1,000	1,000
DENTAL	250	190.74	250	250
LIFE AND DISABILITY INS	173	0.00	201	210
PROF DEVELOPMENT	200	175.00	400	200
SUMMER PROGRAM	0	0.00	0	0
REPAIRS & MAINTENANCE	0	0.00	0	0
TRAVEL	150	70.84	200	200
SUPPLIES	350	524.93	350	200
BOOKS & PERIODICALS	100	103.91	100	100
AUDIO VISUAL MATERIALS	0	0.00	0	0
MANIPULATIVE DEVICES	0	0.00	0	0
EQUIPMENT	0	0.00	0	500
DUES & FEES	0	0.00	0	250
TOTAL SPECIAL EDUCATION	78,700	83,093.07	83,146	84,773
INTENSIVE SPECIAL EDUCATION				
TUTOR	0	0.00	0	0
KATHY PHILLIPS	11,340	0.00	0	0
SUMMER PARA	0	0.00	0	0
SUBSTITUTE PARA	0	0.00	0	0
HOSPITALIZATION	0	0.00	0	0
TUTOR	0	0.00	0	0

HALIFAX SCHOOL DISTRICT - COMPARATIVE BUDGET REPORT

	Budget 2012-2013	Actual 2012-2013	Budget 2013-2014	Budget 2014-2015
SUBSTITUTE PARA	0	0.00	0	0
KATHY PHILLIPS	868	0.00	0	0
SUMMER PARA	0	0.00	0	0
NON-PROFESSIONAL RETIRE	454	0.00	0	0
WORKMANS COMP	51	40.56	0	0
BEHAVIOR INTERVENTIONIST	0	0.00	0	0
BEHAVIORAL SPECIALIST	2,493	3,797.59	3,928	6,480
PARA TRAINING	0	0.00	0	0
EEE SUMMER PROGRAM	0	0.00	0	0
SUMMER PROGRAM	0	0.00	0	0
PURCHASED SERVICE	0	0.00	0	0
REPAIRS AND MAINTENANCE	0	0.00	0	0
TUITION PRIVATE	0	0.00	0	0
TRAVEL	0	0.00	0	0
SUPPLIES	0	0.00	0	0
AUDIO VISUAL MATERIALS	0	0.00	0	0
MANIPULATIVE DEVICES	0	0.00	0	0
EQUIPMENT	0	0.00	0	0
TOTAL INTENSIVE SPECIAL EDUCATION	15,206	3,838.15	3,928	6,480
SU SPECIAL ED ASSESSMENT	65,816	65,816.00	57,688	58,440
PHYSICAL THERAPY				
PHYSICAL THERAPY	0	0.00	0	0
TOTAL PHYSICAL THERAPY	0	0.00	0	0
OCCUPATIONAL THERAPY				
OCCUPATIONAL THERAPY	0	0.00	0	0
TOTAL OCCUPATIONAL THERAPY	0	0.00	0	0
EVALUATIONS				
COMPRHENSIVE EVALUATIONS	1,200	510.00	1,200	1,200
COMPREHENSIVE EVALUATIONS	0	0.00	0	0
TOTAL EVALUATIONS	1,200	510.00	1,200	1,200
PROFESSIONAL SERVICES				
PROFESSIONAL SERVICES	0	0.00	0	0
EEE PROF SERVICES	0	0.00	0	0
TOTAL PROFESSIONAL SERVICES	0	0.00	0	0
SPEECH SERVICES				
SPEECH SERVICES	0	0.00	0	0
TOTAL SPEECH SERVICES	0	0.00	0	0
SPECIAL ED TRANSPORTATION				
TRANSPORTATION	0	0.00	0	0
TOTAL SPECIAL ED TRANSPORTATION	0	0.00	0	0
SECONDARY INTENSIVE SERVICES				
SUMMER TUTORIAL	0	0.00	0	0
TUTOR	0	560.00	0	0
HOSPITALIZATION	0	0.00	0	0
SUMMER TUTORIAL	0	0.00	0	0
TUTOR	0	42.84	0	0
NON-PROF RETIREMENT	0	0.00	0	0
WORKMENS COMP	0	0.00	0	0

HALIFAX SCHOOL DISTRICT - COMPARATIVE BUDGET REPORT

	Budget 2012-2013	Actual 2012-2013	Budget 2013-2014	Budget 2014-2015
PURCHASED PARA SERVICES	0	0.00	0	0
PURCHASED SERVICE	0	0.00	0	500
SUMMER SERVICES	500	650.00	500	900
TUTOR	0	0.00	0	0
TUITION VT LEA'S	0	18,024.00	0	0
TUITION OUTSIDE VT LEA'S	30,000	19,000.00	19,000	20,000
TUITION PRIVATE	0	31,320.00	36,960	37,300
SPED EXCESS COSTS	5,500	3,569.77	0	0
EQUIPMENT	0	0.00	0	0
TOTAL SECONDARY INTENSIVE SERVICES	36,000	73,166.61	56,460	58,700
OTHER SECONDARY SPECIAL ED SERVICES				
OCCUPATIONAL THERAPY	0	0.00	0	0
COMPREHENSIVE EVALUATION	0	0.00	0	0
PROFESSIONAL SERVICES	0	102.50	4,160	0
SPEECH SERVICES	2,600	4,042.63	2,600	2,600
SPECIAL ED TRANSPORTATION	5,775	10,518.89	12,250	11,816
TITLE I/REMEDIAL SERVICES				
CHERYL FLETT 20%/30%/50%	5,063	3,154.95	8,640	0
M LEMAIRE	0	0.00	0	4,219
JUDY ANYAN 30%	6,452	6,339.40	6,573	6,776
SUMMER TUTOR	0	0.00	0	0
HOSPITALIZATION	4,390	5,782.62	8,999	4,968
CHERYL FLETT 20%/30%	387	225.51	661	0
M LEMAIRE	0	0.00	0	323
JUDY ANYAN 30%	494	454.61	503	518
SUMMER TUTOR	0	0.00	0	0
NON-PROFESSIONAL RET	461	385.40	609	271
WORKMENS COMP	52	41.36	91	66
CREDIT REIMBURSEMENT	0	0.00	0	0
LIFE AND DISABILITY INSUR	0	0.00	0	0
INSERVICE	0	0.00	0	0
TRAVEL	0	0.00	0	0
SUPPLIES	50	53.00	50	50
BOOKS & PERIODICALS	0	0.00	150	150
AUDIO VISUAL MATERIALS	0	0.00	0	0
MANIPULATIVE DEVICES	0	0.00	0	0
TOTAL TITLE I/REMEDIAL SERVICES	17,349	16,436.85	26,276	17,341
HOT LUNCH PROGRAM				
FOOD DEFICIT	6,500	8,875.94	5,000	6,500
TOTAL HOT LUNCH PROGRAM	6,500	8,875.94	5,000	6,500
TOTAL	1,400,006	1,356,574.69	1,514,005	1,436,506
PENSION EXPENSE		35,117.00		

HALIFAX SCHOOL DISTRICT - COMPARATIVE BUDGET REPORT

	Budget 2012-2013	Actual 2012-2013	Budget 2013-2014	Budget 2014-2015
SCHOOLWIDE				
DEBBIE CASSIDY 50%	19,029	0.00	0	0
MELISSA WOOD 50%	0	16,528.00	19,029	19,664
JUDY ANYAN 20%	4,301	4,226.17	4,382	4,517
HOSPITALIZATION	2,927	2,881.00	3,251	3,312
DEBBIE CASSIDY 50%	1,456	0.00	0	0
JUDY ANYAN 20%	329	303.15	335	346
MELISSA WOOD 50%	0	1,264.48	1,456	1,504
NON-PROF RETIREMENT	172	169.44	175	181
WORKERS COMP	93	93.86	94	97
CREDIT REIMBURSEMENT	801	0.00	877	877
DENTAL	0	0.00	0	0
LIFE & DISABILITY	105	0.00	114	118
CURRICULUM MAPPPING	0	0.00	0	0
TOTAL SCHOOLWIDE	29,213	25,466.10	29,713	30,616
TOTAL BUDGET AND SCHOOLWIDE	1,429,219	1,382,041	1,543,718	1,467,122

HALIFAX SCHOOL DISTRICT

	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2012-2013</u>		<u>Budget</u> <u>2013-2014</u>		<u>Budget</u> <u>2014-2015</u>	
PERSONNEL COSTS:							
Salaries	362,517.69	379,989		378,497		390,301	
FICA	26,947.79	29,119		28,804		29,860	
Hospitalization	81,544.68	75,704		92,339		110,398	
Non-professional Retirement	2,332.78	2,822		2,415		1,776	
Workmen's Compensation	1,363.21	1,714		2,206		2,332	
Unemployment Compensation	238.24	1,000		1,000		1,000	
Credit Reimbursement	2,928.50	3,500		3,000		4,000	
Dental	689.76	750		750		1,000	
Life & Disability Insurance	<u>1,092.58</u>	<u>1,393</u>		<u>1,596</u>		<u>1,662</u>	
Subtotal	479,655.23	495,991	35.4%	510,607	33.7%	542,329	37.8%
INSTRUCTIONAL RELATED COSTS:							
Athletics (Salaries)	160.00	600		646		646	
Professional Services	27,444.82	28,427		30,927		21,054	
Repairs & Maintenance	1,581.91	2,450		1,800		800	
Field Trips	2,404.45	1,550		3,050		3,050	
Travel	503.96	600		720		820	
Supplies	5,692.41	6,800		6,700		6,750	
Books & Periodicals	3,568.03	4,100		3,950		4,250	
Software	289.00	289		289		289	
Equipment	2,800.00	7,200		9,680		16,030	
Dues & Fees	1,420.43	2,000		1,225		2,300	
Misc. Expense	900.00	925		925		925	
Postage	735.22	900		600		750	
Inservice/Prof. Development	299.33	1,000		1,000		1,000	
Purchased Services 504	175.00	450		0		0	
Subtotal	47,974.56	57,291	4.1%	61,512	4.1%	58,664	4.1%
TRANSPORTATION: (Regular & Special education)	101,728.01	95,559	6.8%	105,005	6.9%	106,049	7.4%
WSSU ASSESSMENT: Regular Ed	42,020.00	42,437	3.0%	37,774	2.5%	32,709	2.3%
WSSU ASSESSMENT: Special Ed	65,816.00	65,816	4.7%	57,688	3.8%	58,440	4.1%
DEBT SERVICE & LOAN INTEREST:	8,920.00	0	0.0%	0	0.0%	0	0.0%
TUITION (Reg & Sped):	557,382.00	519,878	37.1%	609,467	40.3%	509,934	35.5%
SCHOOL BOARD EXPENSE:	7,283.90	8,915	0.6%	8,640	0.6%	9,214	0.6%
SPECIAL ED MISC.:	12,847.49	12,493	0.9%	12,788	0.8%	11,880	0.8%
HOT LUNCH PROGRAM:	8,875.94	6,500	0.5%	5,000	0.3%	6,500	0.5%
PROPERTY MANAGEMENT:							
Custodian	33,902.37	33,976		34,022		28,145	
Water Maintenance	737.00	800		800		2,700	
Multi-peril/prop Insurance	3,716.00	4,250		3,902		4,292	
Garbage Removal	930.00	1,000		1,000		1,000	
Utilities	35,896.18	45,600		42,300		40,900	
Repairs & Maintenance	12,154.82	6,000		6,000		6,000	
Custodian Travel	0.00	0		0		0	
Supplies	2,507.35	3,500		2,500		2,750	
Equipment	<u>0.00</u>	<u>0</u>		<u>15,000</u>		<u>15,000</u>	
Subtotal	89,843.72	95,126	6.8%	105,524	7.0%	100,787	7.0%
TOTAL	1,422,346.85	1,400,006		1,514,005		1,436,506	
Schoolwide Budget	25,466.10	29,213		29,713		29,650	
Pension on Behalf	35,117.00						

Comparative Data for Cost-Effectiveness, FY2015 Report
16 V.S.A. § 165(a)(2)(K)

School: Halifax School
S.U.: Windham Southwest S.U.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports"
<http://www.state.vt.us/educ/>

FY2013 School Level Data

Cohort Description: K - 8, FY2013 enrollment < 200
(34 schools in cohort)

Cohort Rank by Enrollment (1 is largest)
34 out of 34

	School level data	Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchrr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller ->	Halifax School	K - 8	51	6.77	0.50	7.53	102.00	13.54
-> Larger	Readsboro Elementary School	PK - 8	56	7.00	1.00	8.00	56.00	7.00
-> Larger	Stamford Elementary School	K - 8	62	8.00	1.00	7.75	62.00	8.00
-> Larger	Newark School	PK - 8	68	4.60	0.50	14.78	136.00	9.20
	Averaged SCHOOL cohort data		121.15	11.47	0.98	10.56	123.88	11.73

School District: Halifax
LEA ID: T090

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Including assessments to SUs makes districts more comparable to

FY2012 School District Data

Cohort Description: K - 8 school district, FY2012 FTE < 200
(38 school districts in cohort)

Grades offered in School District | Student FTE enrolled in school district | Current expenditures per student FTE EXCLUDING special education costs

Cohort Rank by FTE (1 is largest)
37 out of 38

School district data (local, union, or joint district)	Grades offered in School District	Student FTE enrolled in school district	Current expenditures per student FTE EXCLUDING special education costs	
Smaller ->	Newark	K-8	48.23	\$13,938
-> Larger	Halifax	K-8	53.71	\$14,223
-> Larger	Stamford	PK-8	64.64	\$13,159
-> Larger	Readsboro	K-8	65.22	\$12,533
-> Larger	Albany	PK-8	73.60	\$17,993
	Averaged SCHOOL DISTRICT cohort data	122.96	\$12,477	

Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.

FY2014 School District Data

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			SchDist Equalized Pupils	SchDist Education Spending per Equalized Pupil	SchDist Equalized Homestead Ed tax rate	MUN Equalized Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
Smaller ->	T135 Newark	PK-8	71.01	14,844.28	1.5248	1.5248	107.10%	1.4237
-> Larger	T002 Albany	PK-8	86.44	16,062.61	1.6500	1.5658	109.03%	1.4361
-> Larger	T090 Halifax	K-8	87.10	13,357.93	1.3721	1.3721	104.12%	1.3178
-> Larger	T147 Orleans ID	PK-8	97.23	11,882.99	1.2206	1.2857	97.62%	1.3171
-> Larger	T164 Readsboro	PK-8	100.51	8,915.38	0.9400	0.9400	108.72%	0.8646
-> Larger	T034 Brownington	PK-8	103.45	10,998.94	1.1298	1.2252	100.64%	1.2174

The Legislature has required the Department of Education to provide this information per the following statute:
16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subdivision and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.

Mudgett
Jennett &
Krogh-Wisner, P.C.
Certified Public Accountants #435

January 23, 2014

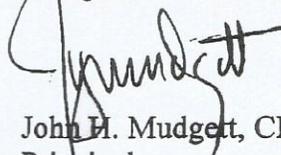
Board of Directors
Halifax Town School District

AUDITOR'S CERTIFICATION

The financial statements of the Halifax Town School District for the fiscal year ended June 30, 2013 have been audited by Mudgett, Jennett & Krogh-Wisner, P.C. of Montpelier. The report is available at the School or at the Windham Southwest Supervisory Union office.

Sincerely,

Mudgett, Jennett & Krogh-Wisner, P.C.



John H. Mudgett, CPA
Principal

**FINANCIAL SUMMARY OF WINDHAM SOUTHWEST SUPERVISORY UNION
GENERAL FUND**

	Actual	Budget	Proposed Budget
Revenues:	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>
Interest	625.37	500	500
Indirect Cost Transfers	9,293.28	0	0
Assessments	1,346,494.00	1,222,828	1,202,302
<u>Misc. Income</u>	<u>1,795.65</u>	<u>0</u>	<u>0</u>
General Fund Revenues:	1,358,208.30	1,223,328	1,202,802
Fund Balance Alternative Program	3,044.00	44,372	37,072
Fund Balance WSSU	<u>4,163.00</u>	<u>33,132</u>	<u>107,963</u>
Total Gen Fund Revenues:	1,365,415.30	1,300,832	1,347,837
Expenditures:			
Superintendent's Office	221,606.54	259,511	276,512
Fiscal Services	245,003.13	257,989	263,403
<u>Special Education:</u>			
Speech Services	261,965.81	276,602	237,108
Occupational Therapy Services	39,543.51	71,234	67,039
School Psychologist/Evaluations	53,517.58	57,948	49,409
Alternative Special Ed Program	247,505.25	213,306	300,563
EEE Program	67,596.54	71,336	56,480
Special Education Administration	<u>83,642.59</u>	<u>92,906</u>	<u>97,324</u>
Total Gen Fund Expenditures	1,220,380.95	1,300,832	1,347,838
Excess/(Deficiency)	145,034.35		

Revenue & Expense in the amount of \$74,070 to record State of Vermont payments on behalf teacher retirement contributions are not included in the above figures.

The Windham Southwest Supervisory Union expects the financial budget for the (2013-2014) to be as budgeted.

Assessment Breakdown by District:

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>
Halifax	107,836	95,462	91,149
Readsboro	129,055	105,232	106,145
Searsburg	13,465	12,229	36,070
Stamford	131,550	120,825	118,254
Whitingham	169,352	0	0
Wilmington	249,296	0	0
Twin Valley	<u>545,940</u>	<u>889,082</u>	<u>850,684</u>
Total Assessment	1,346,494	1,222,830	1,202,302

**FINANCIAL SUMMARY OF WINDHAM SOUTHWEST SUPERVISORY UNION
SPECIAL REVENUE FUNDS**

<u>State Funds</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>
Act 230/BEST Grant Revenues:	2,876.16	0
State Hot Lunch Revenues:	8,315.22	0
<u>Other State Revenues:</u>	<u>4,999.85</u>	<u>5,000</u>
Total State Revenues:	7,776.01	5,000
Act 230/BEST Grant Expenditures	2,876.16	0
State Hot lunch Transfers to Towns	8,315.22	0
<u>Other State Grant Expenditures</u>	<u>4,999.85</u>	<u>5000</u>
Total State Expenditures	7,776.01	5,000
Excess/(Deficiency)	0	0

<u>Federal Funds:</u>	<u>Actual</u> <u>2012-2013</u>	<u>Budget</u> <u>2013-2014</u>
Special Programs Fund Revenues:	515,914.38	611,536
Hot Lunch Revenues:	175,239.10	0
Local & Private Funds:	<u>105,902.26</u>	<u>67,745</u>
Total Revenues:	797,055.74	679,281

Special Programs Fund Expenditures:	534,254.84	611,536
Special Programs Transfer to Schools:	19,540.00	0
Local & Private Expenditures:	<u>54,237.05</u>	<u>67,745</u>
Total Expenditures:	613,514.75	679,281
Excess/(Deficiency)	203,407.86	0

Title I Fund Revenues:	287,398.12	325,449
Title I Fund Expenditures:	18,220.18	27,500
Title I Transfer to Schools:	268,177.94	297,949
Excess/(Deficiency)	30,648.81	0

21 st Century Fund Revenues:	234,205.00	194,737
Federal Funds (Part of Title I above)	13,530.75	11,000
Local & Private Funds:	<u>140,079.32</u>	<u>132,926</u>
Total Revenues:	387,815.07	338,663
21 st Century Fund Expenditures:	234,205.00	194,737
Federal Funds (Part of Title I above)	13,530.75	11,000
Local & Private Expenditures:	<u>140,079.32</u>	<u>132,926</u>
Total Expenditures:	360,451.00	338,663
Excess/(Deficiency)	28,562.68	0

Federal Revenues for 2012-13 include carryover from 2011-2012. Budgeted Federal Revenues for 2013-2014 include carryover from 2012-2013 and are restricted for use in those programs only.