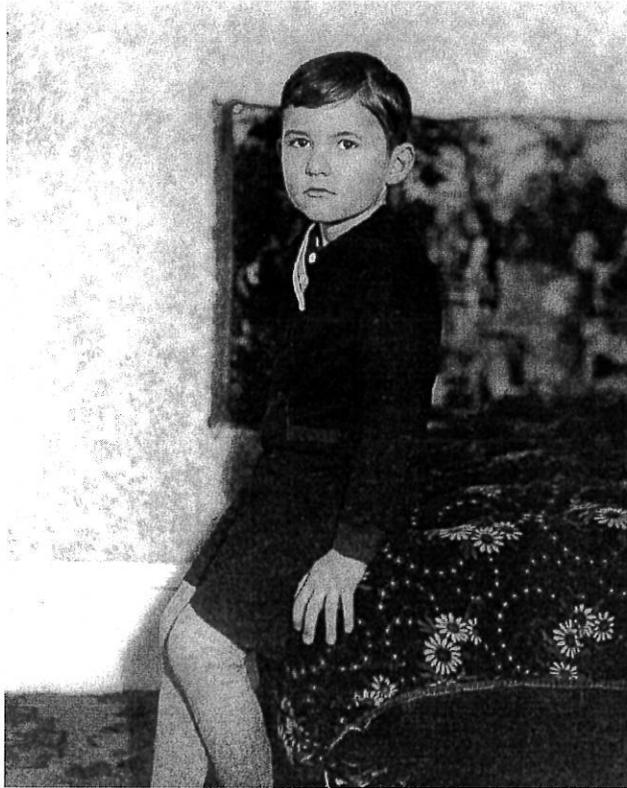


TOWN OF WALLINGFORD VERMONT 2014



Bill Seward at the farmhouse next to the Creamery

OUR 155th TOWN REPORT
FISCAL YEAR: JULY 1, 2014 - JUNE 30, 2015
TOWN MEETING: MARCH 2, 2015 - 7:00 P.M.
at Wallingford Elementary School
POLLS OPEN: MARCH 3, 2015 10:00 A.M. - 7:00 P.M.
at Wallingford Town Hall

Dedication

Stanley Arthur "Bill" Seward was born in East Wallingford on September 28, 1928. He attended local schools and graduated from Wallingford High School in 1946. He attended Rutland Junior College before entering the U.S. Army 172nd Infantry Regiment of the 43rd Division in 1948. He was stationed in Germany and rose to the rank of master sergeant before being honorably discharged in 1952.

Bill married Carol Carter in 1951 and from this union came four children – Stanley, David, Becky and Ginger - six grandchildren and 10 great-grandchildren.

Bill spent 24 years working in the family business at Valley View Creamery and Seward's Dairy. He later worked for Independent Buyers Association selling supplies to dairy farms. He began as a field man for Yankee Milk Cooperative (later Agri-Mark Corp.) and quickly worked his way up to field supervisor for Vermont, New Hampshire and New York. He retired in 1992 after 19 years in the business.

In between work and raising a family, Bill served his community by participating on a number of boards. He was a member of the Wallingford School Board and Elementary School Building Committees. He was a Justice of the Peace and served as Chairman of the Board of Civil Authority and the Tax Abatement Board. He was a charter member of the Wallingford Fire Department District #2.

Family and friends said Bill was instrumental in the founding of Mill River Union High School. One longtime friend said he was very proud of being fiscally conservative while doing his part to ensure local children received their education from the highest rated schools in the area.

Bill's dedication to serving others extended beyond municipal and school groups. He was a past noble grand of Colfax Lodge #21 Independent Order of Odd Fellows, served as DDGM of District 1 and on the Grand Lodge of Odd Fellows Audit Committee. He was a member of Waverly Chapter #10 Order of Eastern Star and he served as master, secretary and treasurer of Mount Moriah Lodge #96 Free and Accepted Masons in East Wallingford. He was a member of the York Rite, Davenport Chapter #17 RAM, Davenport Council #12 and Killington Commandery #6. He was a member of Cairo Temple AANOMS, where he served as ceremonial marshal and was a member of the finance committee.

Bill was a tireless advocate for the children of Shriners Hospital and he often met with community groups to share his knowledge of the good work being performed there. He devoted many hours to visiting and assisting children as chairman of admissions to the Shriners Hospital. He served as captain and chief of Cairo Temple Patrol and Drum Corps and belonged to Rutland Court #105, Royal Order of Jesters. For the Grand Lodge of Vermont, he served as DDGM of District #11, grand senior deacon, grand representative on the time and place committees, and served on the Mason's Vermont Day in Florida and District #11 UK Committees.

Bill was honored as Citizen of the Year for the 11th Masonic District, Shriner of the Year, received the Outstanding Performance Humanitarian Endeavors as Hospital Chairman of Cairo Temple and was awarded the John Barney Medal. He was also a member of American Legion Post #31. The residents of Wallingford dedicate this Town Report as a small tribute to Bill for his years of service to our community, our region, our state and the children of Shriners Hospital. His gift for story-telling will be missed.

Auditors' Report

We, the undersigned Auditor for the Town of Wallingford, have examined the accounts and records for the fiscal year beginning July 1, 2013 and ending June 30, 2014. This audit included a review of bank accounts, statements, selected accounts payable, financial statements, and payroll records.

We are in the opinion, after having conducted this audit to the best of our knowledge and belief, that the reports accurately represent the financial status of the Town of Wallingford for the fiscal year ending June 30, 2014.

Pat Pranger, Eileen Tessier, Joan Tift, Auditors



Bill and Carol Seward 50th Anniversary Party

Warning March 2, 2015

The legal voters of the Town of Wallingford, Vermont are hereby warned and notified to meet at the WALLINGFORD ELEMENTARY SCHOOL on Monday evening, March 2, 2015 at 7:00 P.M. to act upon the following articles. The Polls will be open on Tuesday, March 3, 2015 from 10:00 A.M. to 7:00 P.M. at the WALLINGFORD TOWN HALL for the purpose of voting Australian Ballot.

ARTICLE I. To elect the following Town Officers by Australian Ballot: a **Town Moderator, Grand Juror, Town Agent and First Constable**, each for one-year terms; **two Selectboard members**, one for two years and one for three years; **three Auditors** one for three years, one for one year to complete a three-year term and one for two years to complete a three-year term; **two Listers** one for three years and one for two years to complete a three-year term; and **two Trustees of Public Funds**, one for three years and one for one year to complete a three-year term.

ARTICLE II. Shall the Town vote to have scholarships provided under Title 16 VSA, Section 2535, the same to be applied for on or before April 30, 2015 at the Rutland South Supervisory Union Office?

ARTICLE III. Shall the Town vote to have one-half (1/2) of the fiscal year 2016 (July 1, 2015 - June 30, 2016) property taxes and fire protection taxes paid to the Town Treasurer on or before October 19, 2015 at 4:30 P.M. and the remaining one-half of the fiscal year 2016 property taxes and fire protection taxes paid to the Town Treasurer on or before April 18, 2016 at 4:30 P.M.? Payments are physically due in the Town Office; post-marked dates WILL NOT be accepted.

ARTICLE IV. Shall the voters of the Town of Wallingford vote to appropriate a sum not to exceed \$1,046,759.44 for the General Operation of the town, with an amount not to exceed \$696,964.33 to be raised in Property Taxes for fiscal year 2016?

ARTICLE V. Shall the Town authorize the Selectboard to borrow money from time to time as may be required?

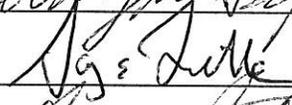
ARTICLE VI. Shall the Town approve the Reports of the Town Officers as submitted?

ARTICLE VII. To conduct such other business as may properly come before the meeting.

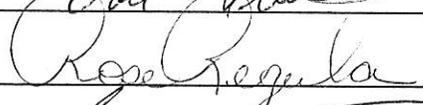
The legal voters of the Town of Wallingford, Vermont are further notified that voter qualification, registration and absentee voting shall be as provided in Chapters 43 and 51 of Title 17, Vermont Statutes Annotated.

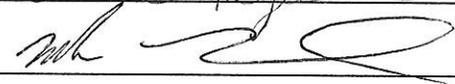
WALLINGFORD SELECTBOARD

Nelson Tift  _____

Gary Fredette  _____

Tom Phillips  _____

Rose Regula  _____

Mark Tessier  _____

Dated at Wallingford this 20th day of January, 2015

Statement of Revenues

Revenues	Actual Jul 13-Jun 14	Budget Jul 14-Jun 15	Estimated Jul 14-Jun 15	Budget Jul 15-Jun 16
4501 · Green Mtn National Forest PILOT	24,320.00	20,000.00	20,000.00	20,000.00
4502 · Highway State Aid	80,121.60	80,100.00	80,100.00	80,100.00
4503 · Ordinance Fines	18,531.53	10,000.00	14,000.00	15,000.00
4504 · Town Share RR Taxes	342.31	600.00	600.00	600.00
4505 · Office Space Rent	4,000.00	4,000.00	4,000.00	4,000.00
4506 · Motor Vehicle Registration Renewals	192.00	175.00	150.00	100.00
4507 · School's Share of Town Report	831.15	800.00	800.00	800.00
4510 · Dog Licenses	5,257.50	5,000.00	5,000.00	5,200.00
4511 · Liquor & Tobacco Licenses	625.00	510.00	510.00	510.00
4512 · Civil Marriage Licenses	1,320.00	1,200.00	825.00	825.00
4513 · Zoning Permits	3,651.00	2,500.00	2,200.00	2,500.00
4514 · Transfer Station Fees	12,178.00	12,000.00	11,500.00	12,000.00
4515 · Scrap Metal/Recycling	1,366.20	1,750.00	1,600.00	1,750.00
4516 · Hunting/Fishing Licenses	73.50	100.00	100.00	100.00
4517 · Recording Fees	20,155.00	16,200.00	10,800.00	13,000.00
4518 · Restoration Fees	0.00	1,800.00	1,080.00	1,300.00
4519 · Copy Fees	2,719.75	3,000.00	3,000.00	3,000.00
4520 · 8% Delinquent Tax Penalty	14,303.43	12,000.00	12,000.00	12,000.00
4521 · 1% Delinquent Interest	17,012.99	15,000.00	15,000.00	15,000.00
4522 · Interest Earned on Bank Accounts	105.43	100.00	100.00	100.00
4523 · Current Property Taxes	543,250.55	702,120.60	702,120.60	696,964.33
4524 · Previous Year's Carry Forward Balance	-5,926.53	-5,946.53	6,822.14	7,272.82
4526 · Delinquent Property Taxes	173,317.72	75,000.00	80,000.00	90,000.00
4527 · Fernfield Farms Income	5,712.73	5,538.93	5,538.93	6,627.85
4528 · Ralph Stafford Scholarship	3,793.37	3,688.82	3,688.82	4,414.44
4530 · Overweight Permits	290.00	250.00	250.00	250.00
4533 · Green Mountain Passports	28.00	30.00	30.00	30.00
4540 · Miscellaneous	18,362.57	0.00	0.00	0.00
4541 · FEMA Reimbursables	276,672.51	0.00	0.00	0.00
4542 · Street Excavation Permits	25.00	0.00	0.00	0.00
4543 · Land Use Reimbursement	24,047.00	18,000.00	22,285.00	22,285.00
4544 · Fax Income	27.25	50.00	50.00	50.00
4545 · Recreation Summer Program	4,749.00	6,000.00	4,680.00	5,000.00
4546 · Cell Antenna Lease Payment	18,469.49	18,917.00	18,917.00	18,980.00
4547 · Elfin Lake Gate Income	4,954.73	5,000.00	5,568.50	5,500.00
4548 · Elfin Lake Concession	1,681.75	1,500.00	2,041.00	1,500.00
Total Revenues	1,276,561.53	1,016,983.82	1,035,356.99	1,046,759.44

Statement of Expenses

Administration	Actual Jul 13-Jun 14	Budget Jul 14-Jun 15	Estimated Jul 14-Jun 15	Budget Jul 15-Jun 16
5000 · Auditors	150.00	150.00	150.00	150.00
5001 · Selectboard	4,300.00	4,300.00	4,300.00	5,100.00
5002 · Listers				
5002-A · Listers Salaries	15,611.50	18,000.00	18,000.00	18,000.00
5002-B · Lister Expenses	4,005.19	4,100.00	4,100.00	4,100.00
5002-C · Tax Maps	3,000.00	1,500.00	1,500.00	1,500.00
5002-D · Reappraisal Fund	0.00	0.00	0.00	10,000.00
Total 5002 · Listers	22,616.69	23,600.00	23,600.00	33,600.00
5003 · Town Administrator	19,770.93	17,800.00	19,300.00	22,165.00
5004 · Zoning				
5004 · Zoning Administrator Salary	2,942.67	4,000.00	4,000.00	4,000.00
5004-A · Zoning Admin. Expenses	155.02	200.00	200.00	200.00
Total 5004 · Zoning	3,097.69	4,200.00	4,200.00	4,200.00
5005 · Town Clerk & Treasurer	44,257.10	45,600.00	45,600.00	46,500.00
5006 · Road Crew	82,183.20	98,000.00	98,000.00	99,260.00
5007 · Overtime (Road Crew)	9,749.96	7,850.00	7,850.00	8,000.00
5008 · Transfer Station Attendants	18,928.34	20,000.00	20,000.00	21,500.00
5009 · Assistant Town Clerks (part-time)	29,600.54	30,000.00	30,000.00	30,000.00
5010 · Road Commissioner	1,500.00	1,500.00	1,500.00	1,500.00
5012 · Delinquent Tax Collector Salary	14,303.43	12,000.00	12,000.00	10,000.00
5023 · FICA Employer Liability	20,031.29	20,600.00	20,600.00	22,475.00
5024 · VT Mun. Empl. Retirement	7,616.57	7,250.00	7,250.00	7,350.00
5026 · Fire Wardens	200.00	200.00	200.00	200.00
5540 · Miscellaneous (RRPC Grant)	3,190.00	0.00	0.00	0.00
Total ADMINISTRATION	281,495.74	293,050.00	294,550.00	312,000.00

Insurance	Actual Jul 13-Jun 14	Budget Jul 14-Jun 15	Estimated Jul 14-Jun 15	Budget Jul 15-Jun 16
5025 · Unemployment, PACIF, Health, Dental	78,275.54	84,875.00	85,000.00	97,200.00
Total INSURANCE	78,275.54	84,875.00	85,000.00	97,200.00

Town Government Operations				
5112 · Election & Meeting	48.08	2,300.00	3,004.98	1,000.00
5113 · Town Report	1,669.09	1,700.00	1,700.00	1,700.00
5114 · Office Expense	17,955.90	16,000.00	16,000.00	9,500.00
5114-A · Del. Collector Office Expense	284.20	300.00	300.00	300.00
5115 · Legal Expenses	564.27	2,000.00	2,000.00	2,000.00
5116 · Planning & Zoning Notices	69.07	500.00	500.00	500.00
5117 · Ads & Warnings	120.68	300.00	300.00	300.00
5118 · Seminars & Meetings, Mileage	810.00	500.00	500.00	1,000.00
5119 · Tax Anticipation Loan Interest	639.12	0.00	0.00	0.00
5122 · Records Restoration	0.00	0.00	0.00	1,400.00
5123 · Memorial Day Expenses	173.85	500.00	500.00	500.00
5125 · VLCT Dues	3,112.00	3,112.00	3,200.00	3,200.00
5126 · Rutland Regional Commission Dues	875.00	900.00	900.00	925.00
5133 · Dog License Fees to State of VT	0.00	0.00	0.00	2,000.00
5134 · Civil Marriage License Fees to State of VT	0.00	0.00	0.00	525.00
5150 · Transfer Station	78,440.82	89,000.00	89,000.00	89,000.00
5151 · Town Hall Operating Expense	16,980.36	14,000.00	14,000.00	14,000.00
5153 · Cemeteries	800.00	1,000.00	1,000.00	1,000.00
5155 · Rutland County Tax	14,898.83	15,500.00	15,660.00	15,750.00
5157 · Conservation Commission	972.87	1,000.00	1,000.00	1,000.00
5158 · Energy Committee	500.00	500.00	500.00	500.00
5159 · Audit Fee	12,000.00	0.00	0.00	0.00
Total TOWN GOVERNMENT OPERATIONS	150,914.14	149,112.00	150,064.98	146,100.00

Appropriations	Actual Jul 13-Jun 14	Budget Jul 14-Jun 15	Estimated Jul 14-Jun 15	Budget Jul 15-Jun 16
5202 · Ralph Stafford Scholarship	3,793.37	3,688.82	3,688.82	4,414.44
5203 · Rutland Visiting Nurse & Hospice	250.00	250.00	250.00	250.00
5204 · So. Western Vt. Council on Aging	250.00	250.00	250.00	250.00
5205 · Gilbert Hart Library	34,000.00	34,000.00	34,000.00	34,000.00
5206 · Rutland County Humane Society	100.00	100.00	100.00	100.00
5207 · Rutland Mental Health Services	250.00	250.00	250.00	250.00
5208 · BROC	500.00	500.00	500.00	500.00
5209 · RSVP & The Volunteer Center	250.00	250.00	250.00	250.00
5210 · Wallingford Rescue Squad	10,000.00	10,000.00	10,000.00	10,000.00
5211 · Mt. Holly Rescue Squad	2,100.00	2,100.00	2,100.00	2,500.00
5212 · Reg. Ambulance Service, Inc.	1,000.00	1,000.00	1,000.00	1,000.00
5213 · Rutland Co. Women's Network	250.00	250.00	250.00	250.00
5214 · VT Center for Independent Living	250.00	250.00	250.00	250.00
5215 · Vermont Adult Learning	250.00	250.00	250.00	250.00
5216 · VT Association for the Blind	90.00	90.00	90.00	90.00
5218 · Green Up Vermont	135.00	135.00	135.00	135.00
5219 · Rutland Nat'l Resources Conservation	180.00	180.00	180.00	180.00
5220 · Rutland Co. Parent/Child Center	100.00	100.00	100.00	100.00
5221 · Flag Fund	95.76	100.00	100.00	150.00
5222 · Irving Smith Scholarship	1,000.00	1,000.00	1,000.00	1,000.00
5226 · NeighborWorks of Western Vt	90.00	90.00	90.00	90.00
5227 · Advocacy Resources Community	100.00	100.00	100.00	100.00
5228 · Preservation Trust of Vermont	100.00	100.00	100.00	100.00
5229 · Wallingford Little League	500.00	500.00	500.00	500.00
5230 · Northern VT Resources Conservation	100.00	0.00	0.00	0.00
5231 · American Red Cross	500.00	500.00	500.00	500.00
5232 · Vermont Rural Fire Protection Task Force	0.00	0.00	0.00	100.00
Total EXPENDITURES	56,234.13	56,033.82	56,033.82	57,309.44

Highway Department	Actual Jul 13-Jun 14	Budget Jul 14-Jun 15	Estimated Jul 14-Jun 15	Budget Jul 15-Jun 16
5301 · Town Garage Operating Expense	9,155.35	9,500.00	9,500.00	9,500.00
5302 · Equipment-Misc.	805.59	500.00	1,200.00	500.00
5303 · 1998 Kawasaki Loader	276.79	1,000.00	1,000.00	500.00
5306 · 1999 International Truck	562.08	0.00	0.00	0.00
5307 · 2000 Galion Road Grader	9,814.39	3,500.00	3,500.00	3,500.00
5308 · 2011 Caterpillar Backhoe (5 of 5) & maint.	13,184.12	14,000.00	14,000.00	14,000.00
5309 · Pagers	275.40	300.00	300.00	300.00
5310 · Sanders/Plows	1,074.02	1,000.00	1,000.00	1,000.00
5314 · Hired Equipment	2,200.00	3,000.00	3,000.00	5,200.00
5315 · Diesel Fuel	25,048.32	22,000.00	25,000.00	25,000.00
5316 · Gasoline	126.72	500.00	500.00	500.00
5317 · Tree Service/Landscaping	201.60	500.00	500.00	500.00
5318 · Winter Sand	28,483.35	28,000.00	28,000.00	28,000.00
5319 · Winter Salt	23,355.56	25,000.00	30,000.00	35,000.00
5320 · Chloride	694.50	700.00	700.00	100.00
5321 · Culverts	1,978.58	2,000.00	2,500.00	2,800.00
5322 · Oil and Grease	1,955.07	1,000.00	1,000.00	1,000.00
5323 · Gravel	40,078.45	75,000.00	75,000.00	40,000.00
5324 · Blades, Chains & Shoes	2,037.14	2,500.00	2,500.00	1,500.00
5325 · Paving	22,472.32	40,000.00	40,000.00	20,000.00
5327 · Traffic Control Devices	598.44	500.00	500.00	500.00
5328 · Uniforms	1,685.19	1,500.00	1,500.00	1,500.00
5330 · 2003 Sterling Truck	419.03	0.00	0.00	0.00
5331 · 2006 Sterling Truck	3,111.49	4,000.00	4,000.00	2,500.00
5332 · Special Projects	25,000.00	0.00	0.00	0.00
5333 · 1955 Ford Tractor	88.95	300.00	300.00	300.00
5334 · 2008 Ford 550 Truck	2,292.00	3,000.00	3,000.00	3,000.00
5335 · Tropical Storm Irene	293,044.63	0.00	0.00	0.00
5336 · Kenworth Truck (2 of 2) plus maintenance	50,666.29	56,700.00	56,700.00	55,000.00
5337 · New Truck	0.00	0.00	0.00	40,000.00
Total HIGHWAY DEPARTMENT	560,685.37	296,000.00	305,200.00	291,700.00

Public Safety	Actual Jul 13-Jun 14	Budget Jul 14-Jun 15	Estimated Jul 14-Jun 15	Budget Jul 15-Jun 16
5402 · First Constable Mileage Expense	6,000.00	6,600.00	6,600.00	2,400.00
5406 · Special Officers	17,340.00	18,033.00	18,033.00	27,400.00
5408 · Animal Control Officer	450.00	1,200.00	1,200.00	1,200.00
Total PUBLIC SAFETY	23,790.00	25,833.00	25,833.00	31,000.00

Capital Expenses				
5710 · Rt 140W Bridge Phase II (3 of 10)	10,100.00	10,900.00	10,900.00	10,800.00
5712 · Creek Road Bridge Sinking Fund	30,000.00	30,000.00	30,000.00	30,000.00
5713 · Town Garage Fund	14,469.49	18,917.00	18,917.00	18,980.00
5714 · Stone Meadow Reclamation (3 of 4)	24,813.00	24,263.00	24,228.41	23,670.00
Total CAPITAL EXPENSES	79,382.49	84,080.00	84,045.41	83,450.00

Recreation Expenses				
5801 · Salaries				
5801-A · Summer Rec Salaries	9,193.65	9,400.00	9,026.16	9,400.00
5334-A · Elfin Lake Salaries	6,294.00	7,450.00	7,202.63	7,450.00
Total 5801 · Salaries	15,487.65	16,850.00	16,228.79	16,850.00
5803 · Telephone	162.12	250.00	250.00	250.00
5804 · Electric	417.53	350.00	350.00	350.00
5805 · Maintenance	307.50	1,000.00	1,000.00	1,000.00
5806 · Portable Restroom	825.00	750.00	800.00	750.00
5807 · Field Trips	100.49	1,500.00	1,500.00	1,500.00
5808 · Lake Supplies	257.79	400.00	400.00	400.00
5809 · Recreation Field Supplies	202.24	400.00	400.00	400.00
5810 · Lake Concessions	983.66	1,000.00	928.17	1,000.00
5811 · Capital	18,376.00	3,000.00	3,000.00	3,000.00
5812 · Mowing	1,842.00	2,500.00	2,500.00	2,500.00
Total RECREATION	38,961.98	28,000.00	27,356.96	28,000.00

Total Expenses	1,269,739.39	1,016,983.82	1,028,084.17	1,046,759.44
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WALLINGFORD TOWN SCHOOL DISTRICT

WARNING

ANNUAL SCHOOL DISTRICT MEETING

The legal voters of the Town School District of Wallingford, Vermont are hereby notified and warned to meet in the Wallingford Elementary School at seven (7:00) P.M. in the evening on Monday, March 2, 2014 for the Annual Town School District meeting. The polls will be open on Tuesday, March 3, 2015, at the Wallingford Town Hall at ten (10:00) A.M. in the morning and close at seven (7:00) P.M. in the evening for the purpose of voting by Australian ballot. The business to be transacted will include:

- ARTICLE I To elect a Town School District Moderator for the ensuing year.
(By Australian ballot)
- ARTICLE II To elect one Town School Director for a term of two years.
(By Australian ballot)
- ARTICLE III To elect one Town School Director for a term of three years.
(By Australian ballot)
- ARTICLE IV To elect one Director to the Mill River Union District #40 Board for a term of three years.
(By Australian ballot)
- ARTICLE V Will the Town School District vote compensation for the School Directors and if so, at what rate?
- ARTICLE VI Will the Town School District vote to authorize the Board of School Directors to borrow money temporarily from time to time, as may be required to pay orders? (By Australian ballot)
- ARTICLE VII Will the Town School District vote to approve a total budget of \$2,293,735 for the operation of the elementary school in fiscal year 2015-16? (By Australian ballot)
- ARTICLE VIII Will the Town School District vote to appropriate the sum of \$18,000 to the Building Sinking fund? (By Australian ballot)
- ARTICLE IX Will the Town School District vote to authorize the Town School District to transfer any audited unanticipated surplus funds remaining at the end of FY15 to the Building Sinking fund? (By Australian ballot)
- ARTICLE X To conduct other business as may properly come before the meeting.

SCHOOL BOARD DIRECTORS

Ken Fredette, Chair

Ken Fredette

Tara Lidstone

Tara Lidstone

Shannon Pytlik

Shannon Pytlik

Janine Rodgers

Janine Rodgers

Paul Rondinone

Paul Rondinone

Dated at Wallingford, Vermont this 20th day of January, 2015.

**Wallingford Elementary School
Operating Fund - Summary FY 2016**

Description		Budget Approved 2013-2014	Audited Actuals 2013-2014	Budget Approved 2014-2015	Budget Estimates 2014-2015	Budget Proposed 2015-2016
	Total Revenue	2,063,856	2,131,560	2,161,928	2,141,474	2,261,613
	Total Expenditures	2,146,795	2,152,622	2,199,337	2,209,735	2,293,735
	Excess (Rebate) of Revenue	(82,939)	(21,062)	(37,409)	(68,261)	(32,122)
	Fund Beginning Balance - July 1	82,939	121,445	37,409	100,383	32,122
	Prior Period Adjustment	0	0	0	0	0
	Ending Balance June 30	0	100,383	(0)	32,122	(0)
Rev Code	Account	Budget Approved 2013-2014	Audited Actuals 2013-2014	Budget Approved 2014-2015	Budget Estimates 2014-2015	Budget Proposed 2015-2016
Local Revenue						
1314	Tuition - School Choice	21,810	22,878	13,086	13,928	9,459
1422	Transportation	0	0	0	0	0
1500	Investments	9,000	5,984	7,200	6,000	6,000
5300	Compensation for Loss	0	0	0	0	0
Total Local Revenue		30,810	28,862	20,286	19,928	15,459
Subgrants						
2785	Title I/SWP subgrant	47,000	48,239	45,827	48,000	49,600
Total Subgrants		47,000	48,239	45,827	48,000	49,600
State Revenue						
3110	ACT68 Res/Non Res EEGL Support	1,832,983	1,847,983	1,890,400	1,905,400	2,017,665
3145	Small Schools Grant	0	0	0	0	0
3150	Transportation Aid	23,061	23,029	21,931	21,878	23,818
3201	Special Ed - Block Grant	51,777	51,777	48,556	47,673	46,867
3202	Special Ed - Intensive	54,624	49,041	64,976	63,759	79,951
3204	Special Ed - EEE Block Grant	16,351	16,351	15,271	15,729	18,216
3205	Special Ed - State Placed Reimbursement	0	29,033	33,598	0	0
3202	Special Ed - Prior Yr Intensive Adj.	0	4,575	0	(276)	0
3790	Preschool STARS Bonus	0	1,150	0	0	0
Total State Revenue		1,978,796	2,022,939	2,074,732	2,054,163	2,186,517
Other Revenue						
4810	Federal Forest	7,250	6,377	6,700	6,250	6,250
5700	VT Community Grant	0	25,000	12,500	10,125	0
5402	Prior year adjustments	0	143	1,883	3,008	3,787
Total Other Revenue		7,250	31,520	21,083	19,383	10,037
Total Revenue All Sources		2,063,856	2,131,560	2,161,928	2,141,474	2,261,613
5350	Transfers Pending Approval	15,000	0	15,000	0	18,000

**Wallingford Town School District
Expenses
Table II**

Exp. Code	Description	Approved Budget 2013-2014	Audited Actuals 2013-2014	Approved Budget 2014-2015	Estimated 2014-2015	Proposed Budget 2015-2016
1100	Instruction					
	Salaries	684,420	686,127	669,333	685,784	694,255
	Benefits	203,227	195,424	206,695	198,978	209,833
	Purchased Services	9,724	16,854	23,410	25,296	15,989
	Books and Supplies	25,700	18,977	24,000	24,000	24,000
	Equipment	1,000	0	1,000	1,000	1,000
	Total Instruction	924,071	917,382	924,438	935,058	945,077
1150	Preschool					
	Salaries	29,251	50,951	55,774	72,462	61,405
	Benefits	2,524	8,616	19,306	19,692	19,120
	Purchased Services	0	1,740	1,740	3,293	3,000
	Books and Supplies	1,400	236	1,400	1,400	1,400
	Total Instruction	33,175	61,543	78,220	96,847	84,925
1200	Special Education					
	Salaries	79,858	80,220	0	0	0
	Benefits	36,778	33,908	0	0	0
	Purchased Service	18,782	21,752	147,301	147,301	160,186
	Travel	150	0	0	0	0
	Books and Supplies	2,400	70	0	0	0
	Psychological Services	17,169	49,132	51,488	16,512	20,967
	Speech Services	12,001	11,651	12,527	11,396	13,704
	Administration	33,981	33,981	34,307	32,813	41,800
	Transportation	0	0	0	0	3,323
	Equipment	1,000	0	0	0	0
	Total Special Education	202,119	230,714	245,623	208,022	239,980
1400	Activities	7,650	5,474	7,750	7,904	7,953
1500	Title I / SWP	94,529	93,857	56,834	58,354	85,471
2120	Guidance	72,003	71,076	72,660	74,086	73,276
2130	Health Services	55,323	53,945	55,255	55,839	54,141
2210	Improvement of Instruction	12,000	7,340	13,000	10,000	10,820
2222	Library / Media					
	Salaries	47,048	47,848	28,329	30,126	20,726
	Benefits	6,302	6,380	3,826	3,924	2,659
	Repair & Maintenance	400	241	400	400	400
	Books & Supplies	5,400	4,381	5,400	5,400	5,400
	Equipment	1,200	0	1,200	1,200	1,200
	Total Library / Media	60,350	58,850	39,155	41,050	30,385
2230	Technology					
	Salaries	0	0	18,719	19,584	29,964
	Benefits	0	0	2,536	2,577	3,903
	S.U. Assessment	25,141	25,141	25,851	28,219	35,089
	Repairs & Maintenance	5,800	2,824	4,956	1,656	3,600
	Leased Equipment	31,803	24,406	24,406	24,406	24,406
	Communications - ISP & WAN	2,942	2,940	2,942	6,312	6,372
	Supplies & Software	10,075	9,260	12,709	12,709	12,709
	Equipment/Technology	2,000	0	11,580	11,580	8,100
	Total Technology	77,761	64,571	103,699	107,043	124,143
2310	Board of Education	14,794	12,334	14,794	13,772	13,903

**Wallingford Town School District
Expenses
Table II**

Exp. Code	Description	Approved Budget 2013-2014	Audited Actuals 2013-2014	Approved Budget 2014-2015	Estimated 2014-2015	Proposed Budget 2015-2016
2320	Administration - RSSU	37,879	37,879	41,141	37,972	46,203
2400	Administration - School					
	Salaries	106,006	106,401	108,383	107,942	110,101
	Benefits	29,987	29,021	31,250	24,704	25,353
	Purchased Services	1,500	599	1,500	1,500	3,000
	Copier Rental	8,500	6,868	8,500	8,500	8,500
	Purchased Property Services	300	366	300	300	300
	Telephone/Postage	3,000	1,362	2,500	2,500	2,500
	Travel, Books and Supplies	500	422	700	700	700
	Equipment	500	0	500	500	500
	Dues and Fees	1,000	917	1,000	1,000	1,000
	Total Administration - School	151,293	145,956	154,633	147,646	151,954
2520	Fiscal Services					
	Audit	4,100	4,100	4,500	4,100	4,100
	S.U. Assessment	43,229	43,229	46,349	42,779	47,547
	Interest & Fees	7,300	5,350	5,760	5,581	5,760
	Total Fiscal Services	54,629	52,679	56,609	52,460	57,407
2600	Buildings / Grounds					
	Salaries	86,806	88,366	89,161	89,162	80,448
	Benefits	53,151	51,831	55,930	54,106	50,666
	Water and Sewer	2,500	2,264	2,500	2,500	2,500
	Repair and Maintenance	22,000	11,135	22,000	22,350	22,350
	Insurance	11,150	10,935	11,500	8,606	9,036
	Travel	100	0	100	100	100
	Supplies-Bldgs	9,000	6,217	9,000	9,000	9,000
	Electricity	26,600	21,718	25,600	25,600	18,600
	Fuel Oil	41,250	40,253	36,850	35,200	19,850
	Equipment & Furniture	4,000	0	4,000	4,000	4,000
	Total Building / Grounds	256,557	232,719	256,641	250,624	216,550
2711	Transportation					
	S.U. Assessment	54,436	54,436	63,935	59,836	61,644
	S.U. Bus Equity Fee	24,776	24,773	0	0	0
	Total Transportation	79,212	79,209	63,935	59,836	61,644
2720	Transportation - Activities	1,450	1,466	1,450	1,450	1,450
2790	Transportation - Field Trips	7,000	10,605	8,500	11,000	11,000
5100	Debt Service	0	0	0	25,772	72,453
5200	Prior Yr. Adjustments	0	23	0	0	0
5300	Transfers - Food Service	5,000	0	5,000	0	5,000
5350	Transfers - Sinking Fund	15,000	15,000	15,000	15,000	18,000
	Total Expenses	2,161,795	2,152,622	2,214,337	2,209,735	2,311,735

**Wallingford Town School District
Audited Combined Balance Sheet**

Table III

As of June 30, 2014	General Fund	After School Program	Capital Project Fund	School Lunch	Student Activities
Assets					
Cash	113,832	0	0	2,638	14,930
Accounts Receivable	7,003	0	0	0	0
Due from Other Funds	0	46,376	25,924	0	0
Total Assets	120,835	46,376	25,924	2,638	14,930
Liabilities & Fund Balance					
Liabilities					
Accounts Payable	0	0	0	0	0
Due to Students	0	0	0	0	14,930
Due to Other Funds	20,452	0	0	0	0
Total Liabilities	20,452	0	0	0	14,930
Fund Balances					
Retained Earnings	0	0	0	2,638	0
Fund Balance					
Unassigned	62,974	0	(25,924)	0	0
Committed	37,409	0	0	0	0
Restricted	0	46,376	0	0	0
Total Fund Balance	100,383	46,376	(25,924)	2,638	0
Total Liabilities & Fund Balance	120,835	46,376	(25,924)	2,638	14,930

Combined Statement of Revenue, Expenses & Changes in Fund Balance

Table IV

Description	Operational Fund	After School Program	Capital Project Fund	School Lunch	Total
Fund Balance: July 1, 2013	121,446	18,113	0	1,827	141,386
Revenue	2,131,562	98,515	7,500	74,945	2,312,522
Expenditures	2,137,625	70,252	33,424	74,134	2,315,435
Excess of Revenue	(6,063)	28,263	(25,924)	811	(2,913)
Adjustments/Net Transfers	(15,000)	0	0	0	(15,000)
Fund Balance: June 30, 2014	100,383	46,376	(25,924)	2,638	123,473

Sinking Fund Summary

Table V

Description	Bus Fund	Bldg. Fund	Total
Ending Balance, June 30, 2012	2,101	2,086	4,187
Transfer Revenue from Bus Fund	0	0	0
Interest	2	6	8
Transfers to Gen'l & Bldg Funds	0	15,000	15,000
Expenses	0	(12,227)	(12,227)
Ending Balance, June 30, 2013	2,103	4,865	6,968
Town Contribution - Light Project	0	500	500
Interest	1	7	8
Transfers to Gen'l & Bldg Funds	(2,104)	15,000	12,896
Expenses	0	(19,778)	(19,778)
Ending Balance, June 30, 2014	0	594	594

**Comparative Data for Cost-Effectiveness, FY2016 Report
16 V.S.A. § 165(a)(2)(K)**

School: Wallingford Village School
S.U.: Rutland South 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/>

FY2014 School Level Data

Cohort Description: Elementary school, enrollment ≥ 100 but <200
(34 schools in cohort)

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

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller →	Eden Central School	PK - 6	131	13.60	1.00	9.63	131.00	13.60
	Ludlow Elementary School	PK - 6	133	14.59	1.01	9.12	131.68	14.45
	Calais Elementary School	PK - 6	133	12.22	1.00	10.88	133.00	12.22
	Wallingford Village School	PK - 6	140	12.10	1.00	11.57	140.00	12.10
← Larger	Newbury Elementary School	PK - 6	143	14.60	1.00	9.79	143.00	14.60
	Newbrook Joint Contract Elementary School	PK - 6	146	8.40	1.00	17.38	146.00	8.40
	Sharon Elementary School	PK - 6	147	10.10	1.00	14.55	147.00	10.10
Averaged SCHOOL cohort data			147.65	12.63	1.04	11.69	141.77	12.13

School District: Wallingford
LEA ID: T219

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 each other.

FY2013 School District Data

Cohort Description: Elementary school district, FY2013 FTE ≥ 100 but < 200
(32 school districts in cohort)

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	Cohort Rank by FTE (1 is largest) 19 out of 32
Smaller →	Ludlow	PK-6	128.14	\$17,402	Current expenditures are an error 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.
	Franklin	PK-6	128.58	\$10,249	
	Eden	PK-6	130.48	\$15,299	
	Wallingford	PK-6	131.56	\$14,323	
← Larger	Calais	PK-6	132.61	\$11,793	
	Lincoln	PK-6	133.41	\$10,517	
	Fletcher	PK-6	133.81	\$11,795	
Averaged SCHOOL DISTRICT cohort data			139.81	\$12,630	

FY2015 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		
			SchIDist Equalized Pupils	SchIDist Education Spending per Equalized Pupil	SchIDist Equalized Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
Smaller →	T115 Ludlow	PK-6	117.29	15,304.16	1.6153	1.6700	98.92%	1.6882
	T066 Eden	PK-6	120.08	16,156.85	1.7053	1.5873	104.48%	1.5193
	T112 Lincoln	PK-6	120.77	14,398.16	1.5197	1.5517	102.14%	1.5192
	T219 Wallingford	PK-6	123.26	15,458.38	1.6316	1.5553	105.28%	1.4773
← Larger	T136 Newbury	PK-6	123.76	13,348.17	1.4089	1.4522	101.76%	1.4271
	T141 North Bennington ID	PK-6	124.44	15,697.36	1.6568	1.5284	89.72%	3.1209
	T078 Franklin	PK-6	132.39	11,202.87	1.1824	1.2582	105.44%	1.1933

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.

District: **Wallingford**
County: **Rutland**

T219
Rutland South

Statutory calculation. See note at bottom of page.
Recommended homestead rate from Tax Commissioner. See note at bottom of page.

9,459	1.00
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Expenditures		FY2013	FY2014	FY2015	FY2016	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$2,065,222	\$2,161,795	\$2,214,337	\$2,311,735	1.
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-	3.
4.	Locally adopted or warned budget	\$2,065,222	\$2,161,795	\$2,214,337	\$2,311,735	4.
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	plus Prior year deficit repayment of deficit	-	-	-	-	6.
7.	Total Budget	\$2,065,222	\$2,161,795	\$2,214,337	\$2,311,735	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.
Revenues						
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$245,920	\$313,812	\$308,937	\$276,070	10.
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-	12.
13.	Offsetting revenues	\$245,920	\$313,812	\$308,937	\$276,070	13.
14.	Education Spending	\$1,819,302	\$1,847,983	\$1,905,400	\$2,035,665	14.
15.	Equalized Pupils (Act 130 count is by school district)	123.84	128.29	123.26	126.14	15.
Education Spending per Equalized Pupil						
16.	\$14,690.75	\$14,404.73	\$15,458.38	\$16,138.14		16.
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	-	-	-	\$574	17.
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual	-	-	-	-	18.
19.	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	-	-	-	-	19.
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-	-	20.
21.	minus Estimated costs of new students after census period	-	-	-	-	21.
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition	NA	-	-	-	22.
23.	minus Less planning costs for merger of small schools	-	-	-	-	23.
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015	NA	NA	NA	-	24.
25.	plus Excess Spending per Equalized Pupil over threshold (if any)	threshold = \$14,841	threshold = \$15,456	threshold = \$16,166	threshold = \$17,103	25.
26.	Per pupil figure used for calculating District Adjustment	\$14,691	\$14,405	\$15,458	\$16,138	26.
27.	District spending adjustment (minimum of 100%) (\$16,138 / \$9,459)	168.414% <small>based on \$8,723</small>	157.412% <small>based on \$9,151</small>	166.488% <small>based on \$9,285</small>	170.611% <small>based on \$9,459</small>	27.
Prorating the local tax rate						
28.	Anticipated district equalized homestead tax rate to be prorated (170.611% x \$1,000)	\$1,4989 <small>based on \$0.89</small>	\$1,4797 <small>based on \$0.94</small>	\$1,6316 <small>based on \$0.98</small>	\$1,7061 <small>based on \$1.00</small>	28.
29.	Percent of Wallingford equalized pupils not in a union school district	44.36%	44.67%	43.39%	46.01%	29.
30.	Portion of district eq homestead rate to be assessed by town (46.01% x \$1.71)	\$0.6649	\$0.6610	\$0.7080	\$0.7850	30.
31.	Common Level of Appraisal (CLA)	107.00%	105.24%	105.28%	110.18%	31.
32.	Portion of actual district homestead rate to be assessed by town (\$0.7850 / 110.18%)	\$0.6214 <small>based on \$0.89</small>	\$0.6281 <small>based on \$0.94</small>	\$0.6725 <small>based on \$0.98</small>	\$0.7125 <small>based on \$1.00</small>	32.
<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 (170.611% x 1.94%)	3.03% <small>based on 1.80%</small>	2.83% <small>based on 1.80%</small>	3.23% <small>based on 1.94%</small>	3.31% <small>based on 1.94%</small>	33.
34.	Portion of district income cap percent applied by State (46.01% x 3.31%)	1.34% <small>based on 1.80%</small>	1.26% <small>based on 1.80%</small>	1.40% <small>based on 1.94%</small>	1.52% <small>based on 1.94%</small>	34.
35.	Percent of equalized pupils at Mill River UHSD	55.64%	55.33%	56.61%	53.99%	35.
36.		-	-	-	-	36.

- Following current statute, the base education amount is calculated to be \$9,459. The Tax Commissioner has recommended base tax rates of \$1.00 and \$1,535. 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 1.94%.

District: **Wallingford**
County: **Rutland South**

LEA: **T219**
S.U.: **Rutland**

1.	Local budgeted expenditures including any separate articles		2,311,735	1.
2.	Act 144 expenditures		-	2.
3.	Obligation to a regional technical center school district if any		-	3.
4.	Obligation to repay a deficit per 24 V.S.A. § 1523(b)		-	4.
5.	Obligation to repay difference between allowable and announced tuition		-	5.
6.	Total Expenditures net of Act 144 dollars	(lines 1 + 3 + 4 + 5) - line 2	2,311,735	6.
7.	Offsetting revenues (do NOT include revcode 3114, the on-behalf payment)		276,070	7.
8.	Act 144 dedicated revenues		-	8.
9.	Act 144 expenditures to raise locally	line 2 - line 8	-	9.
10.	Offsetting revenues less Act 144 revenues	line 7 - (lines 8 + 9)	276,070	10.
11.	Initial Education Spending	line 6 - line 10	2,035,665	11.
12.	Capital debt hold-harmless aid	line 16, "CDaid" page	-	12.
13.	Education Spending	line 11 - line 12	2,035,665	13.
14.	Equalized pupils		126.14	14.
15.	Education spending per equalized pupil	line 13 / line 14	16,138.14	15.

Excess Spending Calculation				
16.	NET Eligible FY2016 construction costs, including P&I		72,453	16.
17.	Borrowing in anticipation of delayed state construction aid due district		-	17.
18.	P&I for approved construction or payment into reserve fund (24 V.S.A. § 2804)		-	18.
19.	Cost of planning the merger of a small school (average grade size ≤ 20 students)		-	19.
20.	SpEd costs, two years prior, in excess of \$50,000 per pupil		-	20.
21.	If tuitioning all students, a deficit due SOLELY to the cost of new students moving in after the budget vote		-	21.
22.	If tuitioning all students and new students move in after census period, student number greater than ADM times average tuition rate		-	22.
23.	Total tuitions if tuitioning all K - 12 students unless electorate has authorized payments greater than average announced tuitions		-	23.
24.	Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015		-	24.
25.	If a district has ≤ 20 equpup and tuitions grades K - 12, any excess spending due SOLELY to new special education spending (2007, No. 66, § 12)		-	25.
26.	Total eligible exclusions	Sum of lines 16 - 25	72,453.00	26.
27.	Eligible FY2016 exclusions per pupil, including P&I	line 26 / line 14	574.39	27.
28.	Per pupil figure to use for Excess Spending	line 15 - line 27	15,563.75	28.
29.	Excess spending threshold		17,103	29.
30.	Per pupil spending above the threshold	line 28 - line 29	NA	30.

31.	Per pupil figure used for calculating District Spending Adjustment	line 15 + line 30	16,138.14	31.
32.	District spending adjustment	max of 100% or (line 31 / 9,459)	170.611%	32.
33.	Equalized homestead tax rate to be prorated	line 32 x \$1.00	1.7061	33.
34.	Percent of Wallingford equalized pupils not in a union school district		46.01%	34.
35.	Portion of equalized homestead tax rate to be assessed by town	lines 33 x line 34	0.7850	35.
36.	Common level of appraisal		110.18%	36.
37.	Estimated actual homestead tax rate of district to be assessed	lines 35 / line 36	0.7125	37.
38.	Equalized homestead rate from Mill River UHSD #40	MANUAL	1.4919	38.
39.	Percent of Wallingford equalized pupils at Mill River UHSD #40		53.99%	39.
40.	Prorated equalized rate from Mill River UHSD #40		0.8055	40.
41.	Estimated actual rate from Mill River UHSD #40 to be assessed	lines 40 / line 36	0.7311	41.
42.		MANUAL		42.
43.				43.
44.				44.
45.				45.
46.	Total equalized homestead rate for Wallingford	lines 34 + 39 + 43	1.5905	46.
47.	Total estimated actual homestead rate for Wallingford	lines 36 + 40 + 44	1.4436	47.
48.	Equalized non-residential tax rate		1.535	48.
49.	Estimated actual non-residential tax rate	lines 48 / line 36	1.3932	49.

50.	Education spending	line 13	2,035,665	50.
51.	Tech FTE's		-	51.
52.	Base education amount for tech FTE's, paid on behalf of district (This is not a local revenue. It reduces the education spending a district is owed.)	line 51 x 9,459 x 87%	-	52.
53.	Adjusted education spending due the district from Ed Fund	lines 50 - 52	2,035,665	53.

54. Amount to raise locally for Act 144 line 9 - 54.

55.	Prorated income cap percentage for Wallingford education property tax if eligible	1.94% x 0.00% x 0.00% (lines 32 & 34)	1.52%	55.
56.	Spending adjustment from Mill River UHSD #40	"FY14EstUnion", line 20	149.19%	56.
57.	Prorated income cap percentage from Mill River UHSD #40	1.94% x 53.99% x 149.19%	1.56%	57.
58.		"FY14EstUnion", line 20 (%)		58.
59.				59.
60.	Estimated income cap percentage for Wallingford education property tax		3.08%	60.

**Rutland South Supervisory Union
FY 2015-2016 Budget
Operating Fund Revenue**

	Budget Approved 2013-2014	Audited Actuals 2013-2014	Budget Approved 2014-2015	Estimated 2014-2015	Budget Approved 2015-2016
Assessments to Schools 1931 - Regular Education					
Clarendon	223,220	223,220	246,918	235,392	240,780
Shrewsbury	77,767	77,767	97,766	92,881	107,685
Tinmouth	0	0	0	87,969	102,228
Wallingford	160,685	160,685	177,307	168,806	190,483
Mill River UHS	608,728	608,728	661,491	633,499	662,869
Total Assessments	1,070,400	1,070,400	1,183,482	1,218,547	1,304,045
1412 - Transportation	10,500	24,148	11,700	26,000	14,000
1422 - H.S. Transportation	57,640	75,246	37,000	75,000	46,100
1490 - Misc. Transportation Fees	26,877	26,877	0	0	3,033
1500 - Interest	1,500	1,526	1,500	1,500	1,500
1940 - Summer Camp Income	0	22,497	0	21,478	0
1941 - Service to Other LEA's	0	17,400	0	44,310	0
1990 - Other	0	0	0	0	0
3400 - State Lunch Program Reimb.	0	8,902	0	10,500	0
3790 - State DCF Fees	0	24,819	0	23,858	0
4400 - Federal Lunch Program Reimb.	0	221,816	0	236,500	0
4792 - Bus Replacement Grant	0	0	0	0	0
5300 - Sale of Fixed Asset	6,000	15,000	10,000	15,000	7,500
5300 - Insurance Claims	0	0	0	0	0
5400 - Refund of a Prior Yr Expense	0	1,590	0	385	0
5720 - VSBIT Grant	0	0	0	1,000	0
5810 - Prof Development Courses	0	34,779	0	4,880	0
Total Revenue-Regular Education	1,172,917	1,545,000	1,243,682	1,678,958	1,376,178
Assessments to Schools 1932 - Special Education Services					
Clarendon	115,514	115,514	427,270	391,415	470,212
Shrewsbury	39,643	39,643	183,883	172,038	192,665
Tinmouth	0	0	0	160,499	262,511
Wallingford	82,951	82,951	253,294	216,051	248,979
Mill River UHS	223,616	223,616	1,794,702	1,783,164	1,903,826
Total Assessments-Special Educ.	461,724	461,724	2,659,149	2,723,167	3,078,193
1941 - Service to Other LEA's	0	0	0	203,130	0
Total Revenue-Special Education	461,724	461,724	2,659,149	2,926,297	3,078,193
Total All Revenues	1,634,641	2,006,724	3,902,831	4,605,255	4,454,371
Regular Education Expenses	1,249,348	1,610,198	1,286,833	1,738,191	1,375,587
Special Education Expenses	510,293	499,097	2,685,998	2,996,978	3,078,784
Total Expenses	1,759,641	2,109,295	3,972,831	4,735,169	4,454,371
Summary of Revenue, Expenditures and Changes to Fund Balance					
	Budget Approved 2013-2014	Audited Actuals 2013-2014	Budget Approved 2014-2015	Estimated 2014-2015	Budget Approved 2015-2016
Total Revenue	1,634,641	2,006,724	3,902,831	4,605,255	4,454,371
Total Expenditures	1,759,641	2,109,295	3,972,831	4,735,169	4,454,371
Excess Of Revenue	-125,000	-102,571	-70,000	-129,914	0
Beg Bal July 1	213,783	248,166	123,260	144,516	14,602
Prior Period Adjustment	0	-1,079	0	0	0
Ending Bal June 30	88,783	144,516	53,260	14,602	14,602

Rutland South Supervisory Union
FY2016 Assessments

	Clarendon	Shrewsbury	Tinmouth	Wallingford	Mill River	Total
"A" ADM (20 day FY15 Total)	172.90	76.60	78.39	139.61	500.55	968.05
Percent FY 2015	18.8609%	7.2969%	7.7027%	13.7041%	52.4355%	100%
Percent FY 2016	17.8606%	7.9128%	8.0977%	14.4218%	51.7070%	100%
"B" ADM (20 day FY15 In District)	169.90	77.60	41.39	141.61	348.98	779.48
Percent FY 2015	21.8609%	8.6652%	9.0235%	16.0541%	44.3963%	100%
Percent FY 2016	21.7966%	9.9554%	5.3100%	18.1672%	44.7709%	100%
"C" ADM (20 day Elem in District)						
EEE ADM - Elementary Only	169.90	77.60	41.39	141.61	0.00	430.50
Percent FY 2015	41.8728%	16.5975%	10.7794%	30.7503%	0.0000%	100%
Percent FY 2016	39.4657%	18.0256%	9.6144%	32.8943%	0.0000%	100%
"D" ADM (20 day FY15 Total)						
Elementary Only	172.90	76.60	45.39	139.61	0.00	434.50
Percent FY 2015	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
Percent FY 2016	39.7929%	17.6295%	10.4465%	32.1312%	0.0000%	100%
"E" ADM (20 day Elem in District)						
Excludes Tinmouth	169.90	77.60	0.00	141.61	0.00	389.11
Percent FY 2015	46.9318%	18.6028%	0.0000%	34.4654%	0.0000%	100%
Percent FY 2016	43.6637%	19.9429%	0.0000%	36.3933%	0.0000%	100%
"F" ADM (20 day FY15 in District)						
Includes Tinmouth HS Students	169.90	77.60	74.39	141.61	348.98	812.48
Percent FY 2015	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
Percent FY 2016	20.9113%	9.5510%	9.1559%	17.4294%	42.9524%	100%
"G" ADM (20 day FY15 Total)						
Excludes Tinmouth HS	172.90	76.60	45.39	139.61	500.55	935.05
Percent FY 2015	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0%
Percent FY 2016	18.4910%	8.1921%	4.8543%	14.9308%	53.5319%	100%
RSSU Assessments						
Central Office Administration - General ("A" ADM)						
FY 2016	116,105	51,438	52,640	93,750	336,128	650,061
FY 2015	111,137	42,997	45,388	80,751	308,975	589,248
Technology Services - ("G" ADM)						
FY 2016	43,456	19,252	11,408	35,089	125,805	235,010
FY 2015	38,836	15,024	2,853	28,219	107,969	192,901
Transportation						
FY 2016	81,219	36,995	38,180	61,644	200,936	418,974
FY 2015	85,419	34,860	39,728	59,836	216,555	436,398
Total Regular Education Assessments						
FY 2016	240,780	107,685	102,228	190,483	662,869	1,304,045
FY 2015	235,392	92,881	87,969	168,806	633,499	1,218,547
Special Education Assessments						
Speech Services - ("G" ADM)						
FY 2016	16,442	7,510	4,006	13,704	33,773	75,435
FY 2015	15,519	6,151	6,406	11,396	31,516	70,988
Speech Services - Local Budgets						
FY 2016	0	0	0	0	34,066	34,066
FY 2015	0	0	0	0	33,375	33,375
Speech Services - Total FY2016	16,442	7,510	4,006	13,704	67,839	109,501
Speech Services - Total FY2015	15,519	6,151	6,406	11,396	64,891	104,363
EEE - ("E" ADM)						
FY 2016	20,555	9,388	0	17,132	0	47,075
FY 2015	15,104	5,987	0	11,091	0	32,182

Rutland South Supervisory Union
FY2016 Assessments

	Clarendon	Shrewsbury	Tinmouth	Wallingford	Mill River	Total
EEE - (Local Budgets)						
FY 2016	9,995	0	6,153	0	0	16,148
FY 2015	0	0	0	0	0	0
EEE - Total FY2016	30,550	9,388	6,153	17,132	-	63,223
EEE - Total FY2015	15,104	5,987	-	11,091	-	32,182
Special Ed Admin - ("F" ADM)						
FY 2016	50,151	22,906	21,958	41,800	103,012	239,827
FY 2015	44,681	17,711	18,444	32,813	90,741	204,390
Special Ed - Direct Instr - ("B" ADM)						
FY 2016	9,155	4,181	2,230	7,630	18,804	42,000
FY 2015	6,182	2,450	0	4,540	12,555	25,727
Special Ed - Direct Instr - ("C" ADM)						
FY 2016	8,667	3,959	2,111	7,224	0	21,961
FY 2015	9,797	3,884	0	7,195	0	20,876
Special Ed - Direct Instr - (Local Budgets)						
FY 2016	314,021	126,456	137,468	128,200	1,384,088	2,090,233
FY 2015	266,473	132,617	121,027	124,475	1,325,732	1,970,324
Spec Ed - Direct Instr - Total FY2016	331,843	134,596	141,809	143,054	1,402,892	2,154,194
Spec Ed - Direct Instr - Total FY2015	282,452	138,951	121,027	136,210	1,338,287	2,016,927
Psych/Beh Services - ("G" ADM)						
FY 2016	25,966	11,504	6,817	20,967	75,172	140,426
FY 2015	22,725	8,792	9,281	16,512	63,178	120,488
Psych/Beh Services - (Local Budgets)						
FY 2016	0	0	77,761	0	172,691	250,452
FY 2015	30,871	0	0	33,598	144,786	209,255
Psych/Beh Services - Total FY2016	25,966	11,504	84,578	20,967	247,863	390,878
Psych/Beh Services - Total FY2015	53,596	8,792	9,281	50,110	207,964	329,743
Transportation - ("G" ADM)						
FY 2016	4,115	1,823	1,080	3,323	11,912	22,253
FY 2015	0	0	0	0	21,929	21,929
Student Placement Svcs - (Local Budgets)						
FY 2016	0	0	0	0	38,043	38,043
FY 2015	0	0	0	0	37,146	37,146
Health Services - OT ("G" ADM)						
FY 2016	8,378	3,712	2,200	6,765	24,256	45,311
FY 2015	9,045	3,585	3,733	6,642	18,370	41,375
Health Services - PT ("G" ADM)						
FY 2016	1,751	776	460	1,414	5,067	9,468
FY 2015	1,889	749	1,608	1,387	3,836	9,469
Improvement Of Instruction - ("G" ADM)						
FY 2016	1,016	450	267	820	2,942	5,495
FY 2015	0	0	0	0	0	0
Total Special Education Assessments						
FY 2016	470,212	192,665	262,511	248,979	1,903,826	3,078,193
FY 2015	422,286	181,926	160,499	249,649	1,783,164	2,797,524
Total RSSU Assessments FY 2016	710,992	300,350	364,739	439,462	2,566,695	4,382,238
Total RSSU Assessments FY 2015	657,678	274,807	248,468	418,455	2,416,663	4,016,071

**RUTLAND SOUTH SUPERVISORY UNION
FY 14 GRANTS**

GRANT	PURPOSE / USE	AWARDED AMOUNT	EXPENDITURES	RETURNED TO STATE / Forfeited	CARRY OVER (Including Unadvanced) Available for Amendment
IDEAB Preschool	Special Education-Pre school	2,336.66	2,177.89		158.77
IDEAB	Special Education	236,542.43	221,677.23		14,865.20
IDEAB -PPS	Special Education	2,277.00	0.00		2,277.00
21st Century	Afterschool Programs	249,246.00	249,160.21		85.79
Title I A	Improving Academic Achievement	176,305.49	173,183.64		3,121.85
Title II A	Professional Development	85,444.66	83,856.93		1,587.73
Act 230	Educational Support System	5,169.00	4,015.36	1,153.64	0.00
Tobacco	Tobacco Use Prevention	6,153.00	6,153.00		0.00
Licensing Fees	Educator relicensing	2,377.01	322.95		2,054.06
Act 117	School Improvement	6,666.74	6,666.74		0.00
ASP SPARK	Afterschool Program Training	7,226.00	7,226.00		0.00

Grants with Carry Over amounts require an amendment to their FY 15 grant applications prior to utilizing these additional funds. Unspent State grants must be returned to the Agency of Education and are not eligible to be carried over or amended (exception: Licensing Fees).

Awarded Amounts do **not** include any funds allocated but not awarded in the FY14 grant, therefore it is possible additional carryover may be available for amendment in FY 15.

**RUTLAND SOUTH SUPERVISORY UNION
FY 14 GRANTS**

GRANT	PURPOSE / USE	AWARDED AMOUNT	EXPENDITURES	RETURNED TO STATE / Forfeited	CARRY OVER (Including Unadvanced) Available for Amendment
IDEAB Preschool	Special Education-Pre school	2,336.66	2,177.89		158.77
IDEAB	Special Education	236,542.43	221,677.23		14,865.20
IDEAB -PPS	Special Education	2,277.00	0.00		2,277.00
21st Century	Afterschool Programs	249,246.00	249,160.21		85.79
Title I A	Improving Academic Achievement	176,305.49	173,183.64		3,121.85
Title II A	Professional Development	85,444.66	83,856.93		1,587.73
Act 230	Educational Support System	5,169.00	4,015.36	1,153.64	0.00
Tobacco	Tobacco Use Prevention	6,153.00	6,153.00		0.00
Licensing Fees	Educator relicensing	2,377.01	322.95		2,054.06
Act 117	School Improvement	6,666.74	6,666.74		0.00
ASP SPARK	Afterschool Program Training	7,226.00	7,226.00		0.00

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