

Annual Reports

of the
Town of Norwich, Vermont

Fiscal Year 2005
July 1, 2004 - June 30, 2005

Part V: Norwich School District

NORWICH SCHOOL DISTRICT

School Board	Term Expires
Deborah Kaplan.....	2006
Mary Sachsse, Chair.....	2006
Margaret Cheney.....	2007
Linda Gray.....	2008
Geoffrey J. Vitt.....	2008
Administration	
Wayne F. Gersen.....	Superintendent of Schools
John P. Aubin.....	Assistant Superintendent/Business and Personnel
Jane S. Weissmann.....	Assistant Superintendent/Special Services
Robert Edson.....	Principal, Marion W. Cross School

The Norwich School District provides education for students in grades K-6 at the Marion W. Cross School. Norwich students attend grades 7-12 in the Dresden School District in Hanover, New Hampshire. Annual Norwich School District financial requirements are proposed by the Norwich School Board at the Norwich School District Annual Meeting. The expenditures approved represent the Norwich school impact for taxpayers in Norwich. All property tax revenue for schools (Norwich and Dresden) received by the town is retained by the Norwich School District as provided by the State of Vermont and the Interstate School Compact. Funds not used for current expenses by the two districts are invested by the Norwich School District.

SUPERINTENDENT’S REPORT

As SAU 70 Superintendent I serve the students, parents and residents of Norwich, Vermont, and Hanover, New Hampshire. My responsibilities include the development and oversight of the budgets and construction projects in the Dresden, Norwich and Hanover school districts, curriculum development and assessment, and — most importantly — the formulation of annual and long-range goals for the boards and administration. A brief synopsis of each of these areas is outlined below:

Budgets: In preparing the budgets for 2006-07, all of the SAU boards asked the staff to thoroughly review the current programs and practices to determine spending priorities for the future, recognizing each board’s ongoing commitment to controlling costs. The Norwich board is especially mindful of the need to control costs because the decline in enrollments at all levels creates a situation in which per-pupil costs can increase even if spending remains constant. Fortunately, the Norwich School Board developed a budget that is just over the per-pupil spending cap without compromising the educational opportunities offered at Marion Cross, Richmond Middle School and Hanover High School.

Construction: Dresden School Board Chair Margaret Cheney describes the progress made over the past year. The highlights include the completion of the Richmond Middle School project on time and under the revised budget, the completion of the first phase of renovation work at Hanover High School, and the adoption of a plan for the high school athletic fields.

Curriculum: For the past several years all of the SAU boards have supported the administration’s effort to implement the SAU curriculum model designed to assure that the curriculum used in all four SAU schools is aligned and coherent, and prepares its stu-

dents for the future. We expect the SAU to adopt curriculum documents for science and social studies this spring, moving the district past the halfway point in the process.

Goals: Mary Sachsse's report outlines the long-term and short-term goals for Norwich. This past year the Dresden board formed an Alternative Funding Committee to devise strategies for increasing revenues in that district and the SAU board created a Long Range Planning Committee. Additionally, as a result of the recently concluded negotiations with the Hanover Education Association, a labor-management committee will be formed in the coming year to review alternatives to the traditional step-and-track system for compensation.

SAU 70 is a wonderful district full of students who are eager to learn and teachers who are dedicated, open-minded and caring. I hope that you will take time to visit our schools, attend some of the events we hold in our schools and become familiar with the challenges we face in preparing students for the future. I believe if you do, you will appreciate that your tax dollars are a good investment.

Wayne F. Gersen, Superintendent of Schools (603-643-6050)

MARION CROSS SCHOOL PRINCIPAL'S REPORT

We ended the 2004-05 school year with 308 students and began the 2005-06 year with 300. Enrollment projections currently show that we will continue to decline at MCS for the next few years. These projections are revised on an annual basis, and may change.

Our curriculum focus continues to be on the areas of writing and mathematics. Using our in-house assessments in mathematics during the 2004-05 school year, we decided to target computational skills next year using a program called Arithmetic Developed Daily (ADD Math). The faculty will implement this program and review its effectiveness throughout the year. Several teachers completed a writing workshop series designed and taught by Mrs. Ruth Hall. All grade levels were represented in this workshop, as teachers brought back information to their colleagues during grade-level meetings. The addition of weekly grade-level meetings has made a tremendous difference in our ability to implement the curriculum in a consistent manner throughout the school. In addition, teachers meet across grade levels once a month to discuss curricula goals. In order to accomplish this, we lengthened our lunch period and adjusted the recess schedule.

The K-12 curriculum development process is leading to slight changes in our science and social studies programs. Teachers from both Norwich and Hanover will be finalizing these documents next year and implementing the changes in the 2006-07 school year.

In addition to the curricula goals above, the Local Action Plan (LAP) had us look at the possibility of multiage classes and the school climate. A committee of teachers visited other schools and researched multiage instruction and determined that it did not suit our needs at this time. Although there were many positive aspects of multiage instruction, we felt that we would not be able to sustain the program long term. As far as school climate is concerned, we are continuing to implement ideas to help our students develop and maintain respect for themselves and others. One example has been the addition of a periodic "recess teacher," who has worked with students to develop alternative activities during recess.

It is hard to believe that I have only finished my second year here at MCS. I feel as though I have been here much longer than that (which is a good thing)! Once again, my thanks to all of you in the community for your support of the school.

Rob Edson, Principal

NORWICH SCHOOL BOARD REPORT

Academic year 2004-05 was an excellent year for the students of the Marion Cross School. The board, with the able assistance and stable leadership of Principal Rob Edson and Superintendent Wayne Gersen, worked to continue school improvement and to plan for the long term. Declining enrollment, a statewide problem, pre-sents serious budgetary challenges in a system where towns are taxed not on spending but on per-pupil spending. In 2004-05 the board completed the program review begun during 2003-04. This review enabled the board, with input from administration, faculty and community, to adjust staffing levels and to articulate the specifics of the educational program in “specials” areas at MCS (art, French, Learning about the Environment through Experiential Education Projects, library, music, physical education, technology). The board examined a number of factors — assessment reports, surveys on the use of tutors and private school attendance, a revised tuition policy, an ad-hoc committee on school/community relations, kindergarten program review and a joint meeting with the Selectboard — in an effort to consider all the angles as we work to improve the students’ experience at MCS and the community’s understanding of the high quality of education at MCS.

The cornerstone of our work as a board was the approval in September 2004 of the Marion Cross School Philosophy and Mission Statement (see next page). The board’s goals for the year were grounded in the philosophy. The goals were:

1. Develop a plan for implementing the MCS philosophy and synchronizing instructional goal-setting to reflect the philosophy.
2. Develop a long-term (three- to five-year) strategic plan.
3. Contain per-pupil spending at or below 125 percent of the statewide average. This goal may be constrained by the school board’s commitment to educational excellence.

The board’s educational goals were to support the work of the Local Action Plan (see Principal Edson’s report, previous page) and district-wide K-12 curriculum work (see Superintendent Gersen’s report, previous page).

The Marion Cross School and its students are thriving; sincere thanks go to Rob Edson, Wayne Gersen and the dedicated faculty and staff of the MCS. As always, thanks to the people of Norwich for their support of our school and our children.

Mary Sachsse, Chair (649-1982)

NORWICH SCHOOL BOARD BUDGET STATEMENT

The proposed MCS 2006-07 budget calls for a 2.3-percent spending increase, with a projected slight enrollment decline of 2.6 percent. The proposed budget cuts 1.0 FTE from the classroom teaching staff, .78 FTE from the educational assistant staff, and 1.44 FTE from the special education assistant staff. The only significant increases in the budget were for transportation and special education.

We project a 3.5-percent drop in our equalized K-12 enrollment. Our 2006-07 “Education spending per equalized pupil” — which takes into account enrollment, spending and other state-set adjustments — will be approximately \$12, 573 (this was the number at press time; the state imposes fluctuating factors that impact the calculation). If the \$12,573 is the final figure, this will be a .5-percent decrease in our District Spending Adjustment. One of the board and administration’s goals was to contain K-12 spending to avoid a state penalty (part of Act 68, a penalty is applied to any district that spends 125 percent or more of the statewide spending average). At press time, we are hovering right around the 125-percent mark.

Mary Sachsse, Chair (649-1982)

MARION CROSS SCHOOL PHILOSOPHY AND MISSION STATEMENT

The MCS community values a tradition of educational excellence and is committed to nurturing the whole child in a climate of respect.

Educational Excellence — We promote excellence and encourage a love of learning. Educational excellence means:

- communicating high expectations for the learning and behavior of students, faculty and parents that are clearly understood;
- providing a solid foundation in basic skills and knowledge through a strong curriculum taught creatively and consistently across classrooms and disciplines;
- establishing a climate that fosters the love of learning, continual growth and good work habits;
- valuing experiential, creative and multidisciplinary learning as essential parts of a well-rounded education;
- recognizing the different ways in which children learn;
- addressing the emotional and social development of students so that successful learning can occur;
- ensuring each student comes to school ready to learn and work at his/her highest level; and
- supporting class sizes that appropriately address the needs of our children.

Respect — We demonstrate and encourage mutual respect among students, parents, faculty and community members. Respect means:

- having students engage with classmates as individuals in cooperative partnership;
- sharing a bond with and responsibility for the school community;
- communicating ideas and feedback freely and respectfully among students, faculty and parents;
- recognizing the professional expertise of the school faculty and administration; and
- modeling and teaching tolerance.

Nurturing the Whole Child — We provide opportunities for every child to develop to his/her fullest potential. Nurturing the whole child means:

- celebrating the uniqueness and strengths of each child;
- cultivating self esteem by making school a place where individuals feel confident to take the risks inherent in learning;
- fostering positive social interactions and teaching specific social skills to students;
- promoting a healthy lifestyle and physical well-being; and
- fostering a partnership between home and school that encourages open communication, homework support and participation in school functions.

Traditions and Community — We cherish our traditions and our school's place in the community. Traditions and community means:

- fostering evolving traditions and celebrations to provide a sense of belonging to the whole school community;
- incorporating into the learning experience the rich community in which we live and the unique opportunities for learning it provides, and welcoming the wider community into the life of the school;
- balancing budget considerations with strong school programs and sound facilities recognizing the varied needs of our citizens;
- communicating effectively across constituencies, providing ongoing forums for feedback and town-wide dialogue about the needs and direction of our school; and
- giving back to the community in the form of service projects and good citizenship.

NORWICH FINANCE COMMITTEE BUDGET STATEMENT

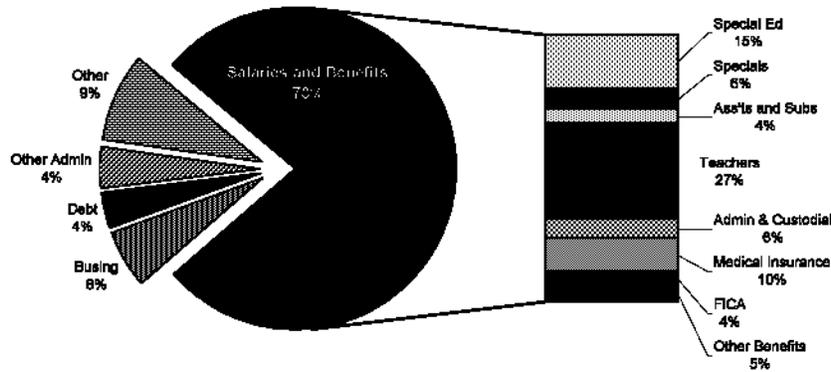
A motion to support the Norwich School Board’s proposed budget for FY 2007 (i.e., the 2006-2007 school year) failed to pass on a 3-3 tie vote. The budget shows an increase of 2.5 percent over the prior year’s budget, resulting primarily from a large increase in special education tuition, of which at least 55 percent will be reimbursed by the state, and increased transportation expenses expected to result from the upcoming renegotiation of the school bus contract. The budget also includes the impact of a 3.5-percent salary increase under a new three-year contract negotiated with Norwich teachers. The full committee was pleased to note the results of this contract negotiation and commends all involved for the responsible level of the settlement. Projected expenditures, coupled with the increase in special education revenues, transfers from the special education and construction reserve funds and a sizeable surplus from the existing year, result in an increase in net education spending for Norwich and Dresden combined of 1.3 percent and a projected education tax rate decrease for Norwich residents of 4.5 percent.

Because under Vermont law the residential tax rate is directly driven by per-pupil K-12 spending, projections for continuing declines in our Marion Cross and Dresden enrollments will continue to place pressure on school budgets. The Marion Cross School expects a net decrease of nine students next fall (measured from October to October), and the budget before us in March includes funding for one fewer classroom teacher. Educational assistants were also reduced by 1.7 full-time positions. The committee is concerned that one factor in the ongoing growth of per-pupil spending is the significant number of Norwich children not currently enrolled in our public schools. District-wide spending per pupil increased by 4.2 percent from \$12,067 to \$12,574. The committee urges the Norwich School Board and administration to undertake a rigorous analysis of the reasons why families choose to not enroll their children in Norwich schools, to determine if there are shortcomings that can be addressed.

The committee is disappointed that it appears that “Education Spending per Equalized Pupil” in the budget could not quite be brought in under this year’s Act 68 excess-spending penalty level of 125 percent. The committee recognizes, however, that bringing the combined Norwich and Dresden budgets in at a level of 125.4 percent represents a significant improvement over last year’s 128.5 percent.

Irv Thomae (Chair), Bill Bender, Deborah Hall, Karen Kayen, Cheryl Lindberg, Henry Scheier, Paul Tierney

Proposed Marion Cross Budget



Specials include only technology, guidance, health and library. Prepared by Norwich Town Auditors



PLODZIK & SANDERSON

Professional Association of Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Norwich School District
Norwich, Vermont

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Norwich School District, which are herewith referred to as the School District's basic financial statements, as of June 30, 2005, as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The government-wide statement of net assets does not include any of the School District's capital assets nor the accumulated depreciation on those assets, and the government-wide statement of activities does not include depreciation expense related to those assets. These amounts have not been determined. Therefore, in our opinion, the financial statements referred to above do not present fairly the respective financial position of the governmental activities of the Norwich School District at June 30, 2005, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Norwich School District, as of June 30, 2005, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 2, as of July 1, 2004, the School District has implemented a new financial reporting model as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments*.

The supplementary comparison information is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures which consisted principally of inquiry of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Norwich School District has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America have determined is necessary to supplement, although not required to be part of, the basic financial statements.

EXHIBIT A-1
NORWICH SCHOOL DISTRICT
 Budget Sheet
 Governmental Funds
 June 30, 2005

	<u>General</u>	<u>Grants</u>	<u>District Established Funds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and cash equivalents	\$ 903,570	-	\$ 170,816	\$ 25,222	\$ 920,995
Inter-governmental receivables	272,148	1,814		478	274,440
Due from receivable	9,248				9,248
Special items	3,521				3,521
Total assets	<u>\$ 1,188,487</u>	<u>\$ 1,814</u>	<u>\$ 170,816</u>	<u>\$ 25,900</u>	<u>\$ 1,387,017</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 33,028	\$ 1,891	\$ -	\$ -	\$ 34,919
Accrued salaries and benefits	310.0				310.0
Inter-governmental payable		674			674
Interfund payable	9,248				9,248
Total liabilities	<u>37,957</u>	<u>2,565</u>			<u>40,522</u>
Fund balances:					
Reserved for encumbrances	3,089				3,089
Reserved for special purposes	90,000				90,000
Unassigned, undesignated, nonrestricted	475,039				475,039
Special revenue funds			7,703.8	52,610	60,313.8
Total fund balances	<u>468,128</u>		<u>7,703.8</u>	<u>52,610</u>	<u>528,442.6</u>
Total liabilities and fund balances	<u>\$ 827,085</u>	<u>\$ 4,379</u>	<u>\$ 7,703.8</u>	<u>\$ 52,610</u>	<u>\$ 892,777.6</u>

EXHIBIT A-3
NORWICH SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2005

	General	Grants	District Established Trust	Other Governmental Funds	Total Governmental Funds
REVENUES					
Local	\$ 2,180,129	\$	\$ 2,394	\$ 17,334	\$ 2,199,857
State	6,991,258				6,991,208
Federal		106,435		26,558	133,003
Total revenues	<u>9,171,337</u>	<u>106,435</u>	<u>2,394</u>	<u>43,892</u>	<u>9,324,068</u>
EXPENDITURES					
Current:					
Instructor	1,984,691	106,435		7,959	2,099,085
Support services:					
Student	107,369				107,369
Instructional staff	127,938				127,938
General administration	14,824			15,137	29,961
Executive administration	140,728				140,728
School administration	850,319				850,319
Operation and maintenance of plant	217,741				217,741
Student transportation	185,523				185,523
Non-instructional services					
				11,454	11,454
Debt service:					
Principal	135,000				135,000
Interest	33,517				33,517
Facilities acquisition and construction	16,165			5,848	22,013
Total expenditures	<u>3,777,811</u>	<u>106,435</u>		<u>49,398</u>	<u>3,924,644</u>
Excess of revenues over expenditures	5,393,526		2,394	3,504	5,399,424
Other financing uses:					
Intergovernmental transfers	(5,008,232)				(5,008,232)
Net change in fund balances	585,256		2,394	3,504	591,154
Fund balances, beginning	103,872		168,424	56,166	328,462
Fund balances, ending	<u>\$ 439,128</u>	<u>\$ -0-</u>	<u>\$ 170,818</u>	<u>\$ 59,510</u>	<u>\$ 719,556</u>

The notes to the basic financial statements are an integral part of this statement.

SCHEDULE 6-3
NORWICH SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2005

	Special Revenue Funds			
	Total	Medicaid	Grant, am. Projects	Total
ASSETS				
Cash and cash equivalents	\$ 1,291	\$ 25,294	\$ 24,567	\$ 50,392
Intergovernmental receivable	478			478
Total assets	<u>\$ 1,769</u>	<u>\$ 25,294</u>	<u>\$ 24,567</u>	<u>\$ 50,610</u>
LIABILITIES				
Unassigned, non-spendable	\$ 1,262	\$ 25,294	\$ 34,567	\$ 59,610
Reported in special revenue funds				

SCHEDULE 15-2
NORWICH SCHOOL DISTRICT
Mayor's Governmental Funds
Concluding Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Fiscal Year Ended June 30, 2005

	Special Revenue Funds			
	Food Service	Medicaid	Grant and Feeder	Total
REVENUES				
Total	\$ 2,563	\$ 19,358	\$ 14,971	\$ 36,892
Excess	5,470	19,358	14,971	49,802
Total revenues	<u>\$ 8,033</u>	<u>\$ 38,716</u>	<u>\$ 29,942</u>	<u>\$ 76,691</u>
EXPENDITURES				
Current:				
Instruction		7,954		7,954
Support services:				
General administrative	8,122		15,137	23,259
Non-instructional services	5,816		5,329	11,145
Facilities acquisition and construction				3,368
Total expenditures	<u>\$ 13,938</u>	<u>\$ 7,954</u>	<u>\$ 18,466</u>	<u>\$ 39,352</u>
Net change in fund balances	(4,905)	11,599	(3,495)	3,504
Fund balance beginning	6,195	11,895	38,042	56,132
Fund balance ending	<u>\$ 1,290</u>	<u>\$ 23,494</u>	<u>\$ 34,547</u>	<u>\$ 59,331</u>

**NORWICH SCHOOL DISTRICT
Revenue Budget Report**

	2004-05 Actual	2005-06 Revised	2005-06 Anticipated	2006-07 Proposed
GENERAL FUND				
Local Revenue				
Interest Income	18,766	15,000	18,500	18,500
Insurance Refunds/Dividends	0	4,000	2,000	2,000
Rental of District Property	5,105	5,250	5,250	23,950
Miscellaneous Income	305	250	250	250
subtotal local sources	24,176	24,500	26,000	44,700
State Revenue				
Homestead Tax Liability	5,984,842	0	0	8,428,582
From State Ed Fund	11,140	8,387,453	8,387,453	0
Non Residential Tax Liability	2,123,849	0	0	0
Vocational Center Grant	41,649	42,719	42,719	42,719
State Construction Aid	5,451	0	0	0
Transportation Grant	84,655	86,212	86,212	87,655
Special Education Block Grant	223,507	231,545	231,545	233,567
Special Ed Exp Reimb	455,396	403,613	403,613	449,368
Extraordinary Reimb	71,470	104,400	104,400	128,847
Early Essential Education Grant	23,728	29,616	29,616	29,616
Transfr from Spec Ed Rev Fund	0	0	0	50,000
Transfr from Vt Court Aid Fund	0	124,736	124,736	160,634
Prior Yr Adjust	89,360	0	0	0
subtotal state sources	9,115,057	9,410,294	9,410,294	9,610,988
GENERAL FUND TOTAL	9,139,233	9,434,794	9,436,294	9,655,688

Summary:

Appropriation Total	9,930,688
from Prior Year Fund Balance	275,000
from Other Income	1,227,106
From Property Tax	8,428,582

In accordance with VSA Title 16 § 563 an audit of the 2004-05 accounts of the Norwich School District was conducted by Plodzki and Sanderson CPA, of Concord, New Hampshire. A copy of the audit is available for review at the Treasurer's Office, Norwich, Vermont and at the Superintendent's Office, Hanover, New Hampshire.

NOHWICH SCHOOL DISTRICT
Expenditure Budget

	2004-05 Actual	2005-06 Adopted Budget	2005-06 Expended and Encumbered	2006-07 Proposed Budget
REGULAR INSTRUCTION				
Teacher Salaries - Instructional	1,050,279	1,146,059	1,135,428	1,153,175
Ed Asst Salaries - Instructional	109,145	116,288	105,611	110,328
Substitutes	11,086	10,000	9,117	10,000
Tutors—Remedial, Homebound, BSL	71,344	62,906	50,345	53,205
Sabbatical Salary	2,443	0	0	0
Contract Service	8,525	1,300	110	300
Copier Expenses	41,649	15,000	14,046	13,000
Vocational Center Tuition	26,229	42,719	42,719	42,719
Instructional Supplies	7,596	25,300	19,242	26,300
Textbooks	11,515	6,400	2,427	4,200
Equipment	0	2,700	2,248	2,700
Publishing & Enrichment Programs	13,562	10,600	13,276	10,600
<i>subtotal</i>	1,353,370	1,439,272	1,394,570	1,426,527
TECHNOLOGY				
Technology Salaries	51,651	54,541	54,225	62,744
Training/telecomm chgs/inst'l/dues	6,944	11,500	6,237	10,500
Equipment/hardware/software/repairs	26,802	21,000	17,791	21,000
<i>subtotal</i>	85,397	87,041	78,253	94,244
SPECIAL EDUCATION				
Teacher Salaries - Spec Ed	206,156	218,643	213,047	234,600
Ed Asst Salaries - Spec Ed	138,190	97,154	105,560	80,568
Special Ed Tutors	0	500	0	500
Contracted Spec Ed Services	88,288	98,450	78,217	98,050
Special Ed Tuition	104,930	174,000	137,279	240,600
Other Spec Ed Expenses	8,252	10,250	7,754	8,400
<i>subtotal</i>	545,817	598,997	541,857	662,718
GUIDANCE TOTAL	60,627	62,982	62,044	65,478
HEALTH TOTAL	48,253	51,837	49,639	55,549
STAFF & CURRIC DEVELOP	66,023	67,200	21,424	56,300
LIBRARY TOTAL	74,997	77,540	76,932	77,137
DISTRICT ADMINISTRATION				
Other District Admin Expenses	18,803	18,825	4,483	19,537
SAU Central Office Assessment	140,728	140,919	140,919	150,829
<i>subtotal</i>	159,531	159,744	145,402	170,366

NOHWICH SCHOOL DISTRICT
Expenditure Budget

	2004-05 Actual	2005-06 Adopted Budget	2005-06 Expended and Encumbered	2006-07 Proposed Budget
SCHOOL ADMINISTRATION				
Principal's Salary	81,329	85,327	84,256	87,997
Secretary/Ed Asst Salaries	48,471	45,549	44,876	47,831
Administrative Team	13,388	14,489	6,818	15,133
Postage, Printing, Office Supplies	2,807	2,350	1,482	2,350
Telephone	3,745	5,000	3,510	4,000
Other School Adm Expenses	3,393	6,500	3,000	5,100
<i>subtotal</i>	153,133	159,215	143,942	162,411
EMPLOYEE BENEFITS				
Medical Insurance	356,389	406,560	329,420	404,271
Dental Insurance	11,157	11,250	9,950	10,579
Life & Disability Insurance	14,837	14,842	13,362	14,683
Workers Compensation Insurance	19,650	13,568	16,840	13,731
Flex Plan Fees	\$2,298	800	780	800
Amnities	12,030	70,743	53,938	65,548
Retirement	144,154	10,745	10,166	10,008
FICA	4,986	163,947	155,319	164,876
Unemployment Comp	80,987	4,085	3,660	3,880
Retiree Benefits	856	74,470	74,213	72,990
<i>subtotal</i>	697,344	771,010	667,647	761,366
CUSTODIAL/MAINTENANCE				
Maintenance	11,531	13,150	3,541	12,450
Custodial Salaries	81,577	84,498	84,066	86,951
Contracted Maintenance Services	43,628	45,700	40,942	42,900
Property/Liability Insurance	15,328	15,000	11,281	13,000
Electricity	35,194	30,500	30,000	32,000
Heat	21,127	22,000	25,500	37,500
Water	1,934	2,300	2,280	1,800
Other Plant Operation Expense	8,400	11,450	5,367	9,500
Grounds Maintenance	13,211	14,060	10,749	14,060
<i>subtotal</i>	231,931	238,658	213,726	250,161
Interest on Short Term Notes	2,449			
Pupil Transportation	186,527	195,362	185,635	240,953
Site & Building Improvements	10,163	12,500	3,242	10,350
Debt Service	166,068	160,551	160,551	149,988
Transfer to Capital Reserve Fund	0	0	4,000	0
GRAND TOTAL	3,841,633	4,081,909	3,748,865	4,183,748

