

Proposed Revenue Budget  
White River Unified School District  
2019-2020

Description	WRVUD Budget 2019	WRVUD Proposed Budget 2020
<b>BAL. CARRYOVER FROM PRIOR YRS</b>	<b>\$ 166,241</b>	<b>\$ 55,479</b>
<b><u>REVENUES FROM LOCAL SOURCES</u></b>		
Interest	\$ 33,500	\$ 33,500
Tuition	\$ 640,000	\$ 499,750
TuitionPK	\$ -	\$ 6,712
Miscellaneous	\$ 5,000	\$ 5,000
Rentals	\$ 2,000	\$ 2,000
Student Activities	\$ 12,000	\$ 12,000
Donations	\$ -	
<b>Total Local Source Revenues</b>	<b>\$ 692,500</b>	<b>\$ 558,962</b>
<b><u>REV. FROM STATE/FED. SOURCES</u></b>		
Education Spending Revenue (ACT 68)	\$10,044,080	\$ 10,594,526
ACT 60 Related Transportation	\$ 140,000	\$ 157,535
Other Restricted Grants	\$ -	
Trustee of Public Funds	\$ -	
Vocational Transportation	\$ 63,000	\$ 63,869
Adult Learning	\$ 5,000	\$ 5,000
Driver Ed Reimbursement	\$ 3,500	\$ 3,500
Medicaid Reimbursement (IEP & EPSDT)	\$ 70,000	\$ 60,000
<b>Total Rev. From State/Fed. Sources</b>	<b>\$ 10,325,580</b>	<b>\$ 10,884,430</b>
<b><u>OTHER GRANTS</u></b>		
School Wide CFP/previously Title I/other	\$ 180,000	\$ 137,670.00
ADAP Subgrant from SU	\$ -	\$ -
Exp PK Subgrant from SU	\$ 55,000	\$ -
<b>Total Other Grants</b>	<b>\$ 235,000</b>	<b>\$ 137,670</b>
<b>Vocational Education</b>		
<b>Tech Ctr from State to the Tech Ctr</b>	<b>\$ 188,446</b>	<b>\$ 181,459</b>
<b>Grand Total All Revenues</b>	<b>\$ 11,607,767</b>	<b>\$ 11,818,000</b>

	FY19	FY20
Expenditures	\$11,607,767	\$ 11,818,000
Less local revenue	\$ (1,375,241)	\$ (1,042,015)
Education Spending	\$10,232,526	\$ 10,775,985
Equalized Pupils	610.37	588.7
Per Pupil Spending	\$ 16,764.46	\$ 18,304.71

WHITE RIVER UNIFIED SCHOOL DISTRICT  
2019-2020

<b>Debt Service Report</b>	
	<b>Loan/Pay-Down and Balance</b>
<b>Royalton School District</b>	\$ 3,880,000 7/22/2008
Principal Paid thru 11/15/18 @ \$195,000/yr starting 11/2009	\$ (1,950,000)
Principal Balance 6/30/19	\$ 1,930,000
Paid in full 11/15/2028	
(note: principal drops to \$190,000 in 2025)	
 <b>Bethel School District</b>	 \$ 550,000 11/2012
Principal paid thru 11/15/18 @ \$55,000/yr starting 11/2013	\$ (330,000)
Principal Balance 6/30/19	\$ 220,000
Paid in full 11/15/2022	
<b>Audit Report</b>	
Annual fiscal audits for FY 2018 will be available at the town clerk's office or at the supervisory union central office.	
<b>Fund Balances</b>	
<b>Royalton Fund Balances:</b>	
Unobligated General Fund Balance FYE 2018	\$ 55,479
Royalton Building Reserve Fund Balance FYE 2018	\$ 191,236
Bethel Building Reserve Fund Balance FYE 2018	\$ 18,847

WHITE RIVER UNIFIED SCHOOL DISTRICT

COMBINED BETHEL/ROYALTON

	2017-2018		2018-2019	
	ENROLLMENT	ADM	ENROLLMENT	ADM
	Oct 2017	(20 day count)	Oct 2018	(20 day count)
EEE	0	0	0	0
PreKindergarten	51	53.3	46	43.31
Kindergarten	41	38.3	59	59.87
Grade 1	44	43.35	38	40.96
Grade 2	59	56.45	42	42
Grade 3	32	32	56	57
Grade 4	63	64	32	31.04
Grade 5	34	31.65	61	61.13
Grade 6	45	45	32	32
Grade 7	44	34.59	46	45.83
Grade 8	50	48.62	42	42
Grade 9	44	38	54	52.22
Grade 10	43	34	46	46.61
Grade 11	53	40.3	44	43
Grade 12	46	34.77	51	51.61
<b>TOTAL</b>	<b>649</b>	<b>594.33</b>	<b>649</b>	<b>648.58</b>

Note: The difference between "Enrollment" and "Average Daily Membership" is that the "Enrollment" figures include tuition students while the "Average Daily Membership" figures are resident students only.

WHITE RIVER UNIFIED SCHOOL DISTRICT  
 PROPOSED EXPENDITURE BUDGET  
 2019-2020

DESCRIPTION	FY19 Budget	Proposed FY20 Budget	NOTE	
<b>1100 REGULAR ED INSTRUCTION</b>	<b>\$4,043,257.00</b>	<b>\$2,883,447.13</b>		
101 TEACHER SALARY	\$2,488,417.00	\$1,507,514.00		
102 PARA SALARY	\$50,000.00	\$130,238.14		
103 SALARY SUB	\$75,000.00	\$79,176.04		
109 OTHER SALARY	\$0.00	\$4,000.00		
130 OVERTIME SALARY	\$0.00	\$0.00		
210 HEALTH INSURANCE	\$514,803.00	\$260,944.32		
211 HEALTH/HRA	\$0.00	\$7,100.00		
220 FICA	\$199,076.00	\$133,305.46		
234 RETIREMENT-VMERS	\$0.00	\$31,927.55	Reduction in Regular Education and shifts in budgeted expenditures reflects breakout in specific instructional subject areas throughout the budget as defined by statewide coding transition.	
260 UNEMPLOYMENT	\$0.00	\$2,626.40		
270 WORKERS COMPENSATION	\$0.00	\$11,103.18		
280 DENTAL INS	\$0.00	\$14,551.10		
291 LIFE	\$0.00	\$2,746.87		
293 LTD	\$0.00	\$344.07		
320 CONTRACTED INSTRUCTIONAL SERVICES	\$21,700.00	\$27,750.00		
340 OTHER PROFESSIONAL SERVICES	\$127,400.00	\$110,000.00		
561 TUITION TO VT LEA	\$13,068.00	\$13,424.00		
562 TUITION TO NON- VT LEA	\$0.00	\$0.00		
563 TUITION TO PRIVATE SOURCES	\$0.00	\$0.00		
565 POST SECONDARY TUITION	\$15,000.00	\$15,000.00		
569 TUITION-OTHER	\$348,446.00	\$338,446.00		
610 SUPPLIES GENERAL	\$109,204.00	\$83,900.00		
640 BOOKS & PERIODICALS	\$0.00	\$9,500.00		
650 SUPPLIES TECHNOLOGY	\$0.00	\$2,650.00		
739 EQUIPMENT-OTHER	\$38,243.00	\$31,300.00		
810 DUES & FEES	\$42,900.00	\$65,900.00		
<b>1102 ART</b>	<b>\$174,872.27</b>	<b>\$170,087.00</b>		
101 TEACHER SALARY	\$123,277.00	\$126,976.00		
210 HEALTH INSURANCE	\$20,964.31	\$13,812.00		
211 HEALTH/HRA	\$9,849.27	\$3,150.00		
220 FICA	\$9,430.69	\$9,713.00		
260 UNEMPLOYMENT	\$0.00	\$17.00		
270 WORKERS COMPENSATION	\$0.00	\$541.00		
280 DENTAL INS	\$0.00	\$1,124.00		
291 LIFE	\$0.00	\$225.00		
293 LTD	\$0.00	\$79.00		
320 CONTRACTED INSTRUCTIONAL SERVICES	\$0.00	\$600.00		
610 SUPPLIES GENERAL	\$10,549.00	\$12,550.00		
640 BOOKS & PERIODICALS	\$261.00	\$700.00		
730 EQUIPMENT	\$541.00	\$0.00		
810 DUES & FEES	\$0.00	\$600.00		
<b>1105 ENGLISH</b>	<b>\$0.00</b>	<b>\$317,261.00</b>		
101 TEACHER SALARY	\$0.00	\$223,515.00		
210 HEALTH INSURANCE	\$0.00	\$60,116.00		
211 HEALTH/HRA	\$0.00	\$1,800.00		
220 FICA	\$0.00	\$17,099.00		
260 UNEMPLOYMENT	\$0.00	\$54.00		
270 WORKERS COMPENSATION	\$0.00	\$1,735.00		
280 DENTAL INS	\$0.00	\$1,969.00		
291 LIFE	\$0.00	\$420.00		
293 LTD	\$0.00	\$253.00		

WHITE RIVER UNIFIED SCHOOL DISTRICT  
 PROPOSED EXPENDITURE BUDGET  
 2019-2020

DESCRIPTION	FY19 Budget	Proposed FY20 Budget	NOTE
610 SUPPLIES GENERAL	\$0.00	\$2,300.00	
640 BOOKS & PERIODICALS	\$0.00	\$7,500.00	
810 DUES & FEES	\$0.00	\$500.00	
<b>1106 WORLD LANGUAGE</b>	<b>\$208,450.00</b>	<b>\$160,960.85</b>	
101 TEACHER SALARY	\$169,181.00	\$117,469.00	
210 HEALTH INSURANCE	\$27,376.33	\$21,448.00	
211 HEALTH/HRA		\$3,150.00	
220 FICA	\$9,892.67	\$8,353.85	
230 RETIREMENT OPEB		\$0.00	
260 UNEMPLOYMENT	\$0.00	\$17.00	
270 WORKERS COMPENSATION	\$0.00	\$536.00	
280 DENTAL INS	\$0.00	\$1,055.00	
291 LIFE	\$0.00	\$225.00	
293 LTD	\$0.00	\$82.00	
320 CONTRACTED INSTRUCTIONAL SERVICES	\$0.00	\$800.00	
610 SUPPLIES GENERAL	\$2,000.00	\$1,575.00	
640 BOOKS & PERIODICALS	\$0.00	\$4,250.00	
650 SUPPLIES TECHNOLOGY	\$0.00	\$500.00	
810 DUES & FEES	\$0.00	\$1,500.00	
<b>1108 PE</b>	<b>\$246,152.67</b>	<b>\$269,386.00</b>	
101 TEACHER SALARY	\$197,076.00	\$202,308.00	
210 HEALTH INSURANCE	\$27,150.69	\$37,422.00	
211 HEALTH/HRA	\$0.00	\$2,100.00	
220 FICA	\$15,076.31	\$15,476.00	
260 UNEMPLOYMENT	\$3,049.67	\$35.00	
270 WORKERS COMPENSATION	\$0.00	\$1,137.00	
280 DENTAL INS	\$0.00	\$1,477.00	
291 LIFE	\$0.00	\$315.00	
293 LTD	\$0.00	\$166.00	
610 SUPPLIES GENERAL	\$800.00	\$3,950.00	
739 EQUIPMENT-OTHER	\$3,000.00	\$5,000.00	
<b>1109 FAMILY CONSUMER SCIENCE</b>	<b>\$85,260.00</b>	<b>\$36,191.00</b>	
101 TEACHER SALARY	\$70,147.00	\$28,020.00	
210 HEALTH INSURANCE	\$7,646.75	\$750.00	
211 HEALTH/HRA	\$0.00	\$1,050.00	
220 FICA	\$5,366.25	\$2,144.00	
230 RETIREMENT OPEB	\$0.00	\$0.00	
260 UNEMPLOYMENT	\$0.00	\$2.00	
270 WORKERS COMPENSATION	\$0.00	\$60.00	
280 DENTAL INS	\$0.00	\$211.00	
291 LIFE	\$0.00	\$45.00	
293 LTD	\$0.00	\$9.00	
610 SUPPLIES GENERAL	\$2,100.00	\$3,600.00	
640 BOOKS & PERIODICALS	\$0.00	\$300.00	
<b>1110 TECH ED</b>	<b>\$68,918.00</b>	<b>\$81,904.00</b>	
101 TEACHER SALARY	\$52,766.00	\$54,348.00	
210 HEALTH INSURANCE	\$6,439.40	\$6,350.00	
211 HEALTH/HRA	\$0.00	\$2,100.00	
220 FICA	\$4,036.60	\$4,158.00	
260 UNEMPLOYMENT	\$0.00	\$4.00	
270 WORKERS COMPENSATION	\$0.00	\$116.00	

WHITE RIVER UNIFIED SCHOOL DISTRICT  
 PROPOSED EXPENDITURE BUDGET  
 2019-2020

DESCRIPTION	FY19 Budget	Proposed FY20 Budget	NOTE
280 DENTAL INS	\$0.00	\$422.00	
291 LIFE	\$0.00	\$90.00	
293 LTD	\$0.00	\$16.00	
432 REPAIRS & MAINTENANCE TECHNOLOGY	\$0.00	\$500.00	
610 SUPPLIES GENERAL	\$3,050.00	\$8,800.00	
730 EQUIPMENT	\$2,626.00	\$5,000.00	
<b>1111 MATHEMATICS</b>	<b>\$0.00</b>	<b>\$356,500.00</b>	
101 TEACHER SALARY	\$0.00	\$251,688.00	
210 HEALTH INSURANCE	\$0.00	\$54,995.00	
211 HEALTH/HRA	\$0.00	\$6,300.00	
220 FICA	\$0.00	\$19,254.00	
260 UNEMPLOYMENT	\$0.00	\$66.00	
270 WORKERS COMPENSATION	\$0.00	\$2,139.00	
280 DENTAL INS	\$0.00	\$2,109.00	
291 LIFE	\$0.00	\$450.00	
293 LTD	\$0.00	\$312.00	
610 SUPPLIES GENERAL	\$0.00	\$4,426.00	
640 BOOKS & PERIODICALS	\$0.00	\$11,846.00	
650 SUPPLIES TECHNOLOGY	\$0.00	\$0.00	
810 DUES & FEES	\$0.00	\$2,915.00	
<b>1112 MUSIC</b>	<b>\$335,279.97</b>	<b>\$375,050.22</b>	
101 TEACHER SALARY	\$236,903.00	\$226,189.00	
210 HEALTH INSURANCE	\$23,740.40	\$67,517.68	
211 HEALTH/HRA	\$10,221.97	\$6,300.00	
220 FICA	\$44,913.60	\$17,303.88	
260 UNEMPLOYMENT	\$0.00	\$53.60	
270 WORKERS COMPENSATION	\$0.00	\$352.03	
280 DENTAL INS	\$0.00	\$1,453.90	
291 LIFE	\$0.00	\$350.13	
293 LTD	\$0.00	\$30.00	
430 REPAIRS & MAINTENANCE SERVICES	\$2,699.00	\$8,650.00	
431 REPAIRS & MAINTENANCE NON-TECHNOLOGY	\$0.00	\$5,000.00	
580 TRAVEL	\$0.00	\$500.00	
610 SUPPLIES GENERAL	\$6,001.00	\$3,900.00	
640 BOOKS & PERIODICALS	\$0.00	\$7,000.00	
650 SUPPLIES TECHNOLOGY	\$0.00	\$1,100.00	
739 EQUIPMENT-OTHER	\$9,001.00	\$17,700.00	
810 DUES & FEES	\$0.00	\$3,000.00	
811 FEES ON RENTALS	\$1,800.00	\$8,650.00	
<b>1113 SCIENCE</b>	<b>\$0.00</b>	<b>\$343,410.00</b>	
101 TEACHER SALARY	\$0.00	\$248,889.00	
210 HEALTH INSURANCE	\$0.00	\$49,331.00	
211 HEALTH/HRA	\$0.00	\$4,200.00	
220 FICA	\$0.00	\$19,040.00	
260 UNEMPLOYMENT	\$0.00	\$66.00	
270 WORKERS COMPENSATION	\$0.00	\$2,116.00	
280 DENTAL INS	\$0.00	\$2,109.00	
291 LIFE	\$0.00	\$450.00	
293 LTD	\$0.00	\$309.00	
610 SUPPLIES GENERAL	\$0.00	\$8,000.00	
640 BOOKS & PERIODICALS	\$0.00	\$2,400.00	

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 2019-2020

DESCRIPTION	FY19 Budget	Proposed FY20 Budget	NOTE
739 EQUIPMENT-OTHER	\$0.00	\$5,000.00	
810 DUES & FEES	\$0.00	\$1,500.00	
<b>1115 SOCIAL STUDIES</b>	<b>\$0.00</b>	<b>\$321,569.00</b>	
101 TEACHER SALARY	\$0.00	\$254,199.00	
210 HEALTH INSURANCE	\$0.00	\$26,413.00	
211 HEALTH/HRA	\$0.00	\$4,200.00	
220 FICA	\$0.00	\$19,446.00	
260 UNEMPLOYMENT	\$0.00	\$56.00	
270 WORKERS COMPENSATION	\$0.00	\$1,827.00	
280 DENTAL INS	\$0.00	\$1,755.00	
291 LIFE	\$0.00	\$375.00	
293 LTD	\$0.00	\$266.00	
610 SUPPLIES GENERAL	\$0.00	\$1,150.00	
640 BOOKS & PERIODICALS	\$0.00	\$10,382.00	
739 EQUIPMENT-OTHER	\$0.00	\$0.00	
810 DUES & FEES	\$0.00	\$1,500.00	
<b>1126 DRIVERS ED</b>	<b>\$64,494.00</b>	<b>\$88,008.04</b>	
101 TEACHER SALARY	\$43,500.00	\$62,727.00	
210 HEALTH INSURANCE	\$11,216.25	\$12,450.04	
211 HEALTH/HRA	\$0.00	\$1,050.00	
220 FICA	\$3,327.75	\$4,799.00	
260 UNEMPLOYMENT	\$0.00	\$12.00	
270 WORKERS COMPENSATION	\$0.00	\$177.00	
280 DENTAL INS	\$0.00	\$591.00	
291 LIFE	\$0.00	\$126.00	
293 LTD	\$0.00	\$26.00	
431 REPAIRS & MAINTENANCE NON-TECHNOLOGY	\$500.00	\$600.00	
442 RENTAL OF EQUIPMENT & VEHICLES	\$4,100.00	\$4,100.00	
610 SUPPLIES GENERAL	\$1,250.00	\$250.00	
626 GASOLINE	\$500.00	\$1,000.00	
810 DUES & FEES	\$100.00	\$100.00	
<b>1127 RESOURCE ROOM</b>	<b>\$0.00</b>	<b>\$29,714.26</b>	
102 PARA SALARY	\$0.00	\$21,033.00	
210 HEALTH INSURANCE	\$0.00	\$6,349.26	
220 FICA	\$0.00	\$1,609.00	
260 UNEMPLOYMENT	\$0.00	\$6.00	
270 WORKERS COMPENSATION	\$0.00	\$179.00	
280 DENTAL INS	\$0.00	\$422.00	
291 LIFE	\$0.00	\$90.00	
293 LTD	\$0.00	\$26.00	
<b>1130 WORK-BASED LEARNING</b>	<b>\$63,929.00</b>	<b>\$62,721.26</b>	
101 TEACHER SALARY	\$43,500.00	\$44,805.00	
210 HEALTH INSURANCE	\$11,216.25	\$6,349.26	
211 HEALTH/HRA		\$1,050.00	
220 FICA		\$3,428.00	
260 UNEMPLOYMENT		\$13.00	
270 WORKERS COMPENSATION	\$0.00	\$361.00	
280 DENTAL INS	\$0.00	\$422.00	
291 LIFE	\$0.00	\$90.00	
293 LTD	\$3,327.75	\$53.00	
540 ADVERTISING	\$835.00	\$1,000.00	

WHITE RIVER UNIFIED SCHOOL DISTRICT  
 PROPOSED EXPENDITURE BUDGET  
 2019-2020

DESCRIPTION	FY19 Budget	Proposed FY20 Budget	NOTE
580 TRAVEL	\$550.00	\$650.00	
610 SUPPLIES GENERAL	\$4,500.00	\$4,500.00	
<b>1150 REMEDIAL</b>	<b>\$436,930.00</b>	<b>\$371,561.88</b>	
101 TEACHER SALARY	\$337,752.00	\$241,929.00	
210 HEALTH INSURANCE	\$64,339.97	\$47,813.00	
211 HEALTH/HRA	\$0.00	\$5,250.00	
220 FICA	\$25,838.03	\$18,508.00	
230 RETIREMENT OPEB	\$0.00	\$42,566.00	
260 UNEMPLOYMENT	\$0.00	\$57.00	
270 WORKERS COMPENSATION	\$0.00	\$1,825.00	
280 DENTAL INS	\$0.00	\$1,687.20	
291 LIFE	\$0.00	\$1,308.00	
293 LTD	\$0.00	\$43.68	
610 SUPPLIES GENERAL	\$5,125.00	\$5,575.00	
640 BOOKS & PERIODICALS	\$3,875.00	\$5,000.00	
<b>1200 SPECIAL ED INSTRUCTION</b>	<b>\$899,249.00</b>	<b>\$879,727.57</b>	
593 SU-ASSESSMENT	\$899,249.00	\$879,727.57	
<b>1400 ATHLETICS &amp; COCURRICULAR</b>	<b>\$364,064.00</b>	<b>\$295,293.89</b>	
105 SUPERVISOR SALARY	\$95,000.00	\$65,000.00	
109 OTHER SALARY	\$52,000.00	\$53,560.00	
210 HEALTH INSURANCE	\$255.00	\$1,704.00	
211 HEALTH/HRA	\$0.00	\$1,050.00	
220 FICA	\$11,245.50	\$12,572.29	
234 RETIREMENT-VMERS	\$10,663.50	\$9,555.60	
260 UNEMPLOYMENT	\$0.00	\$4.00	
270 WORKERS COMPENSATION	\$0.00	\$278.00	
280 DENTAL INS	\$0.00	\$212.00	
291 LIFE	\$0.00	\$48.00	
293 LTD	\$0.00	\$20.00	
352 OTHER TECHNICAL SERVICES	\$63,000.00	\$64,890.00	
540 ADVERTISING	\$500.00	\$900.00	
580 TRAVEL	\$900.00	\$2,700.00	
610 SUPPLIES GENERAL	\$17,500.00	\$17,500.00	
611 SUPPLIES-UNIFORMS	\$30,000.00	\$10,000.00	
730 EQUIPMENT	\$60,500.00	\$38,600.00	
810 DUES & FEES	\$21,500.00	\$15,500.00	
811 FEES ON RENTALS	\$1,000.00	\$1,200.00	
<b>2100 STUDENT ASST PROGRAM SERVICES</b>	<b>\$24,867.50</b>	<b>\$65,853.86</b>	
101 TEACHER SALARY		\$17,516.00	
108 SALARY GENERAL	\$17,518.50	\$36,088.12	
210 HEALTH INSURANCE	\$2,600.00	\$2,600.00	
211 HEALTH/HRA	\$3,408.83	\$3,150.00	
220 FICA	\$1,340.17	\$4,100.74	
270 WORKERS COMPENSATION	\$0.00	\$824.00	
280 DENTAL INS	\$0.00	\$886.00	
291 LIFE	\$0.00	\$189.00	
610 SUPPLIES GENERAL	\$0.00	\$400.00	
640 BOOKS & PERIODICALS	\$0.00	\$100.00	
<b>2120 GUIDANCE</b>	<b>\$344,524.84</b>	<b>\$419,086.83</b>	
101 TEACHER SALARY	\$217,882.00	\$240,775.00	
106 CLERICAL SALARY	\$17,518.50	\$46,902.00	



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DESCRIPTION	FY19 Budget	Proposed FY20 Budget	NOTE
210 HEALTH INSURANCE	\$67,492.86	\$67,145.00	
211 HEALTH/HRA	\$12,963.34	\$3,150.00	
220 FICA	\$18,008.14	\$22,758.95	
234 RETIREMENT-VMERS	\$0.00		
260 UNEMPLOYMENT	\$0.00	\$56.00	
270 WORKERS COMPENSATION	\$0.00	\$1,426.30	
280 DENTAL INS	\$0.00	\$2,057.10	
291 LIFE	\$0.00	\$540.00	
293 LTD	\$0.00	\$402.48	
320 CONTRACTED INSTRUCTIONAL SERVICES	\$0.00		
510 MILEAGE	\$0.00	\$300.00	
533 POSTAGE	\$0.00	\$3,400.00	
610 SUPPLIES GENERAL	\$5,160.00	\$12,290.00	
640 BOOKS & PERIODICALS	\$0.00	\$1,027.00	
650 SUPPLIES TECHNOLOGY	\$0.00	\$1,640.00	
810 DUES & FEES	\$5,500.00	\$15,217.00	
<b>2130 HEALTH SERVICES</b>	<b>\$140,149.00</b>	<b>\$193,265.00</b>	
101 TEACHER SALARY	\$93,838.00	\$97,352.00	
109 OTHER SALARY	\$0.00	\$15,026.00	
210 HEALTH INSURANCE	\$19,283.10	\$45,906.00	
220 FICA	\$6,933.90	\$9,318.00	
260 UNEMPLOYMENT	\$0.00	\$8.00	
270 WORKERS COMPENSATION	\$0.00	\$586.00	
280 DENTAL INS	\$0.00	\$1,477.00	
291 LIFE	\$0.00	\$315.00	
293 LTD	\$0.00	\$70.00	
320 CONTRACTED INSTRUCTIONAL SERVICES	\$16,199.00	\$12,999.00	
610 SUPPLIES GENERAL	\$3,771.00	\$8,458.00	
640 BOOKS & PERIODICALS	\$0.00	\$200.00	
650 SUPPLIES TECHNOLOGY	\$0.00	\$1,550.00	
739 EQUIPMENT-OTHER	\$124.00	\$0.00	
<b>2213 STAFF TRAINING</b>	<b>\$161,148.00</b>	<b>\$182,445.00</b>	
105 SUPERVISOR SALARY	\$15,000.00	\$30,000.00	
220 FICA	\$1,148.00	\$2,295.00	
250 TUITION BENEFIT	\$134,000.00	\$138,500.00	
320 CONTRACTED INSTRUCTIONAL SERVICES	\$1,500.00	\$1,950.00	
580 TRAVEL	\$4,500.00	\$4,700.00	
735 SOFTWARE	\$5,000.00	\$5,000.00	
<b>2220 LIBRARY/MEDIA SERVICES</b>	<b>\$234,145.00</b>	<b>\$250,214.00</b>	
101 TEACHER SALARY	\$161,553.00	\$120,235.00	
102 PARA SALARY	\$0.00	\$46,165.00	
210 HEALTH INSURANCE	\$29,124.22	\$18,721.00	
211 HEALTH/HRA	\$7,384.98	\$7,350.00	
220 FICA	\$12,358.80	\$10,074.00	
234 RETIREMENT-VMERS	\$0.00	\$0.00	
260 UNEMPLOYMENT	\$0.00	\$19.00	
270 WORKERS COMPENSATION	\$0.00	\$702.00	
280 DENTAL INS	\$0.00	\$1,688.00	
291 LIFE	\$0.00	\$540.00	
293 LTD	\$0.00	\$95.00	
431 REPAIRS & MAINTENANCE NON-TECHNOLOGY	\$0.00	\$2,450.00	

WHITE RIVER UNIFIED SCHOOL DISTRICT  
 PROPOSED EXPENDITURE BUDGET  
 2019-2020

DESCRIPTION	FY19 Budget	Proposed FY20 Budget	NOTE
610 SUPPLIES GENERAL	\$1,499.00	\$5,800.00	
640 BOOKS & PERIODICALS	\$13,500.00	\$17,200.00	
650 SUPPLIES TECHNOLOGY	\$8,650.00	\$8,450.00	
739 EQUIPMENT-OTHER	\$0.00	\$0.00	
810 DUES & FEES	\$75.00	\$10,725.00	
<b>2311 BOARD OF EDUCATION</b>	<b>\$116,415.00</b>	<b>\$115,575.40</b>	
104 ADMIN SALARY	\$3,600.00	\$3,600.00	
106 CLERICAL SALARY	\$0.00	\$0.00	
220 FICA	\$275.00	\$275.40	
310 HRA ADMINISTRATION SERVICES	\$77,840.00	\$77,840.00	
520 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$13,200.00	\$13,860.00	
540 ADVERTISING	\$18,000.00	\$18,000.00	
580 TRAVEL	\$0.00		
610 SUPPLIES GENERAL	\$1,500.00		
810 DUES & FEES	\$2,000.00	\$2,000.00	
<b>2314 AUDITING</b>	<b>\$12,000.00</b>		
341 AUDITING SERVICES	\$12,000.00		
<b>2315 LEGAL SERVICES</b>	<b>\$10,000.00</b>	<b>\$15,000.00</b>	
342 LEGAL SERVICES	\$10,000.00	\$15,000.00	
<b>2320 EXECUTIVE ADMINISTRATION</b>	<b>\$206,908.00</b>	<b>\$201,494.00</b>	
593 SU-ASSESSMENT	\$206,908.00	\$201,494.00	
<b>2410 OFFICE OF THE PRINCIPAL</b>	<b>\$588,571.00</b>	<b>\$645,040.48</b>	
104 ADMIN SALARY	\$360,765.00	\$373,555.00	
106 CLERICAL SALARY	\$0.00	\$0.00	
210 HEALTH INSURANCE	\$90,728.94	\$100,709.12	
220 FICA	\$38,977.06	\$40,146.36	
234 RETIREMENT-VMERS	\$0.00	\$0.00	
270 WORKERS COMPENSATION	\$0.00	\$0.00	
280 DENTAL INS	\$0.00	\$0.00	
291 LIFE	\$0.00	\$0.00	
293 LTD	\$0.00	\$80.00	
320 CONTRACTED INSTRUCTIONAL SERVICES	\$0.00	\$6,000.00	
330 INSERVICES & TRAINING	\$0.00	\$12,000.00	
349 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	
443 RENTALS OF COMPUTER & TECHNOLOGY	\$30,000.00	\$30,000.00	
531 TELEPHONE SERVICES	\$24,100.00	\$24,100.00	
533 POSTAGE	\$0.00	\$5,800.00	
580 TRAVEL	\$0.00	\$2,600.00	
610 SUPPLIES GENERAL	\$29,000.00	\$30,550.00	
739 EQUIPMENT-OTHER	\$0.00	\$5,000.00	
810 DUES & FEES	\$15,000.00	\$14,500.00	
<b>2490 TECHNOLOGY SUPPORT</b>	<b>\$292,740.00</b>	<b>\$292,617.67</b>	
107 TECHNICAL OR SUMMER SALARY	\$143,189.00	\$136,963.00	
210 HEALTH INSURANCE	\$1,001.80	\$1,500.00	
220 FICA	\$4,872.20	\$10,477.67	
234 RETIREMENT-VMERS	\$0.00	\$0.00	
270 WORKERS COMPENSATION	\$0.00	\$0.00	
280 DENTAL INS	\$0.00	\$0.00	
291 LIFE	\$0.00	\$0.00	
432 REPAIRS & MAINTENANCE TECHNOLOGY	\$3,000.00	\$3,000.00	
443 RENTALS OF COMPUTER & TECHNOLOGY	\$0.00	\$0.00	

WHITE RIVER UNIFIED SCHOOL DISTRICT  
 PROPOSED EXPENDITURE BUDGET  
 2019-2020

DESCRIPTION	FY19 Budget	Proposed FY20 Budget	NOTE
580 TRAVEL	\$0.00	\$0.00	
650 SUPPLIES TECHNOLOGY	\$13,800.00	\$13,800.00	
734 TECHNOLOGY HARDWARE	\$0.00	\$63,438.50	
735 SOFTWARE	\$126,877.00	\$63,438.50	
<b>2510 FISCAL SERVICES</b>	<b>\$264,050.00</b>	<b>\$292,737.20</b>	
593 SU-ASSESSMENT	\$229,050.00	\$257,737.20	
835 INTEREST ON SHORT TERM DEBT	\$35,000.00	\$35,000.00	
<b>2580 ADMINISTRATIVE TECHNOLOGY</b>	<b>\$46,506.00</b>	<b>\$48,506.00</b>	
593 SU-ASSESSMENT	\$46,506.00	\$48,506.00	
<b>2610 OPERATION OF BUILDING</b>	<b>\$950,151.80</b>	<b>\$1,030,522.96</b>	
105 SUPERVISOR SALARY	\$278,502.00	\$117,553.00	
108 SALARY GENERAL	\$0.00	\$164,425.00	
109 OTHER SALARY	\$0.00	\$0.00	
130 OVERTIME SALARY	\$19,677.30	\$20,267.62	
210 HEALTH INSURANCE	\$30,330.00	\$14,666.30	
220 FICA	\$12,442.50	\$23,495.04	
234 RETIREMENT-VMERS	\$0.00	\$0.00	
270 WORKERS COMPENSATION	\$0.00	\$0.00	
280 DENTAL INS	\$0.00	\$0.00	
291 LIFE	\$0.00	\$0.00	
352 OTHER TECHNICAL SERVICES	\$36,000.00	\$48,816.00	
410 UTILITY SERVICES	\$55,000.00	\$58,000.00	
420 CLEANING SERVICES	\$20,000.00	\$20,000.00	
431 REPAIRS & MAINTENANCE NON-TECHNOLOGY	\$80,000.00	\$120,700.00	
520 INSURANCE OTHER THAN EMPLOYEE BENEFITS	\$34,000.00	\$35,850.00	
580 TRAVEL	\$0.00	\$500.00	
610 SUPPLIES GENERAL	\$95,500.00	\$95,750.00	
622 ENERGY ELECTRICITY	\$110,000.00	\$116,000.00	
623 ENERGY PROPANE	\$2,700.00	\$5,500.00	
624 ENERGY FUEL OIL	\$130,000.00	\$135,000.00	
733 FURNITURE & FIXTURES	\$0.00	\$7,500.00	
739 EQUIPMENT-OTHER	\$46,000.00	\$46,000.00	
810 DUES & FEES	\$0.00	\$500.00	
<b>2620 MAINTENANCE OF BUILDING</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	
431 REPAIRS & MAINTENANCE NON-TECHNOLOGY	\$25,000.00	\$0.00	
<b>2630 GROUNDS</b>	<b>\$70,000.00</b>	<b>\$120,000.00</b>	
431 REPAIRS & MAINTENANCE NON-TECHNOLOGY	\$70,000.00	\$120,000.00	
<b>2711 TRANSPORTATION-RESIDENT</b>	<b>\$377,635.00</b>	<b>\$388,964.00</b>	
593 SU-ASSESSMENT	\$377,635.00	\$388,964.00	
<b>2715 TRANSPORTION-FIELD TRIPS</b>	<b>\$20,000.00</b>	<b>\$36,400.00</b>	
519 STUDENT TRANSPORTATION PURCHASED FROM OTHER SOURCE	\$20,000.00	\$36,400.00	
<b>2716 CO-CURR TRANSPORTATION</b>	<b>\$80,000.00</b>	<b>\$90,000.00</b>	
519 STUDENT TRANSPORTATION PURCHASED FROM OTHER SOURCE	\$80,000.00	\$90,000.00	
<b>3100 FOOD SERVICES</b>	<b>\$53,000.00</b>	<b>\$53,000.00</b>	
912 TRANSFER TO FOOD SERVICE	\$53,000.00	\$53,000.00	
<b>4600 SITE IMPROVEMENT</b>	<b>\$242,100.00</b>	<b>\$0.00</b>	
431 REPAIRS & MAINTENANCE NON-TECHNOLOGY	\$242,100.00	\$0.00	
<b>5020 DEBT SERVICE-LONG TERM</b>	<b>\$357,000.00</b>	<b>\$334,484.51</b>	
831 REDEMPTION OF PRINCIPAL	\$262,000.00	\$250,000.00	
832 INTEREST ON LONG TERM DEBT	\$95,000.00	\$84,484.51	
<b>Grand Total</b>	<b>\$11,607,767.05</b>	<b>\$11,818,000.00</b>	<b>1.81%</b>