

Comparison of FY2016 Cost Per Pupil Components - Revenue, Expense and Net Education Spending

Cost per Equalized Pupil is determined by **Total Expenditures, Less Available Federal, State and Local Revenues** (except Taxes) divided by Equalized Pupils

	Moretown	Fayston	Waitsfield	Warren	Wat-Dux Union (CBMS/TBPS)	Harwood Union
FY2016 Equalized Pupils	<b>101.50</b>	<b>97.22</b>	<b>135.99</b>	<b>145.16</b>	<b>653.70</b>	<b>706.61</b>
	Per Equalized Pupil	Per Equalized Pupil	Per Equalized Pupil	Per Equalized Pupil	Per Equalized Pupil	Per Equalized Pupil
<u>Local Revenue</u>						
Interest Earnings	\$ (99)	\$ (87)	\$ (66)	\$ (52)	\$ (31)	\$ (71)
Tuition				\$ (396)		\$ (42)
Building Use Fees					\$ (5)	\$ (31)
Town Contribution for Building Use		\$ (411)	\$ (412)	\$ (426)		
Co-Curricular Reimbursement/Gate Fees						\$ (38)
Other Grants to GF						\$ (36)
<u>Special Education Revenues</u>						
Special Education Reimbursement	\$ (2,621)	\$ (577)	\$ (1,428)	\$ (849)	\$ (984)	\$ (1,945)
SpEd Mainstream Block Grant	\$ (339)	\$ (386)	\$ (389)	\$ (364)	\$ (352)	\$ (354)
SpEd ExtraOrdinary Reimbursement	\$ (142)					\$ (166)
IDEA B Subgranted from SU	\$ (197)	\$ (117)	\$ (221)	\$ (103)	\$ (162)	\$ (226)
IDEA PK Subgranted from SU		\$ (12)	\$ (15)	\$ (25)	\$ (5)	
Essential Early Education Grant	\$ (35)	\$ (35)	\$ (133)	\$ (103)	\$ (97)	
CFG SCW Subgranted from SU				\$ (152)	\$ (104)	\$ (71)
Transportation Reimbursement	\$ (220)	\$ (176)	\$ (157)	\$ (269)	\$ (186)	\$ (290)
Small Schools Grant	\$ (531)	\$ (535)				
Medicaid to Fund HSC					\$ (83)	
Capital Debt Reimbursement (Act 60)				\$ (52)		
Federal Forest Revenue				\$ (138)		
<i>Prior Year(s) Fund Balance used towards Budget</i>	\$ (102)	\$ (526)	\$ -	\$ (117)	\$ (240)	\$ (181)
MECA Program Income	\$ (1,507)					
<b>Total General Fund Revenue</b>	<b>\$ (5,791)</b>	<b>\$ (2,864)</b>	<b>\$ (2,820)</b>	<b>\$ (3,046)</b>	<b>\$ (2,248)</b>	<b>\$ (3,452)</b>

Comparison of FY2016 Cost Per Pupil Components - Revenue, Expense and Net Education Spending

Cost per Equalized Pupil is determined by **Total Expenditures, Less Available Federal, State and Local Revenues** (except Taxes) divided by Equalized Pupils

	Moretown	Fayston	Waitsfield	Warren	Wat-Dux Union (CBMS/TBPS)	Harwood Union
FY2016 Equalized Pupils	<b>101.50</b>	<b>97.22</b>	<b>135.99</b>	<b>145.16</b>	<b>653.70</b>	<b>706.61</b>
	Per Equalized Pupil	Per Equalized Pupil	Per Equalized Pupil	Per Equalized Pupil	Per Equalized Pupil	Per Equalized Pupil
<b>Expenses by Function</b>						
Regular Education	\$ 5,549	\$ 7,009	\$ 5,410	\$ 5,546	\$ 4,873	\$ 5,509
Early Education (PK)	\$ 768	\$ 597	\$ 727	\$ 657	\$ 593	\$ -
Regular Education (Art, PE, French, Music, Sustainability, Driver Ed, etc. if applicable)	\$ 1,003	\$ 1,035	\$ 1,118	\$ 957	\$ 1,463	\$ 2,468
English as a Second Language	\$ -	\$ 67	\$ -	\$ -	\$ 95	\$ -
Special Education (includes EEE)	\$ 5,257	\$ 1,606	\$ 2,974	\$ 2,594	\$ 2,828	\$ 4,696
Intervention/SCW (Tier II)	\$ 388	\$ 468	\$ 356	\$ 151	\$ 925	\$ 136
Subtotal SpEd & Intervention	\$ 5,644	\$ 2,074	\$ 3,330	\$ 2,746	\$ 3,753	\$ 4,832
Guidance/SAP	\$ 259	\$ 266	\$ 343	\$ 328	\$ 249	\$ 570
School Nurse	\$ 443	\$ 235	\$ 470	\$ 174	\$ 315	\$ 172
Health Education	\$ -	\$ 66	\$ 48	\$ -	\$ 26	\$ -
School Nurse & Health	\$ 443	\$ 301	\$ 518	\$ 174	\$ 341	\$ 172
Speech (SpEd)	\$ 947	\$ 540	\$ 682	\$ 652	\$ 462	\$ -
Local School Inservice	\$ -	\$ 15	\$ 74	\$ 21	\$ -	\$ -
Library/Media & Technology	\$ 800	\$ 907	\$ 1,040	\$ 837	\$ 808	\$ 838
School Board	\$ 83	\$ 148	\$ 162	\$ 103	\$ 61	\$ 92
School District Treasurer	\$ 25	\$ 6	\$ 9	\$ -	\$ 1	\$ 1
School Administration	\$ 1,919	\$ 1,639	\$ 1,246	\$ 1,207	\$ 1,029	\$ 863
Buildings & Grounds Maintenance	\$ 1,780	\$ 1,855	\$ 1,543	\$ 1,460	\$ 1,421	\$ 1,659
Daily Bus Transportation	\$ 624	\$ 504	\$ 531	\$ 679	\$ 515	\$ 597
Field Trips	\$ 34	\$ 5	\$ 22	\$ 62	\$ 43	\$ -
Extra-Curricular (MS/HS)	\$ -	\$ -	\$ -	\$ -	\$ 157	\$ 765
Vocational Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 618
Short Term Debt (Tax Anticipation Notes)	\$ 99	\$ 93	\$ 60	\$ 58	\$ 46	\$ 34
Long Term Debt	\$ 1,050	\$ -	\$ -	\$ 187	\$ 1,004	\$ 412
Financial Audit	\$ 36	\$ 38	\$ 27	\$ 25	\$ 10	\$ 10
Transfer to Food Service Program	\$ 135	\$ 129	\$ 88	\$ 146	\$ 46	\$ 42
Transfer to Maintenance Reserve	\$ -	\$ 206	\$ 261	\$ 117	\$ 61	\$ -
WWSU Assessment	\$ 690	\$ 690	\$ 690	\$ 690	\$ 690	\$ 690
Deficit	\$ -	\$ -	\$ 11	\$ -	\$ -	\$ -
MECA Program Expenses	\$ 1,507				\$ -	\$ -
<b>Total General Fund Expenses</b>	<b>\$ 23,396</b>	<b>\$ 18,123</b>	<b>\$ 17,895</b>	<b>\$ 16,653</b>	<b>\$ 17,722</b>	<b>\$ 20,174</b>
% Revenue to Total Expense	25%	16%	16%	18%	13%	17%
<b>Expenses Less Revenue=</b>						
<b>Education Spending</b>	<b>\$ 17,604.68</b>	<b>\$ 15,259.52</b>	<b>\$ 15,075.02</b>	<b>\$ 13,607.13</b>	<b>\$ 15,473.15</b>	<b>\$ 16,721.24</b>
Net Special Education (Sped Exp less Revs) Cost/Equalized Pupil	\$ 2,869	\$ 1,018	\$ 1,472	\$ 1,801	\$ 1,690	\$ 2,004
SpEd Child Count 10/1/2014 (PK-6)	23	12	18	19	78	103
% Free/Reduced	28.23%	14.29%	20.41%	31.49%	25.76% CB	26.86%
Maintenance Reserve Balance 06/30/2015	\$ 66,948	\$ 94,967	\$ 3,963	\$ 43,657	\$ 374,405	\$ 148,057
Teacher & Administration FTE's	15.32	14.67	17.84	18.00	78.32	79.96
Support Staff FTE's	8.00	4.08	7.93	7.08	47.15	38.50