

15-Jan-21	Waterville Valley School District											Draft #3
Account Number	Description	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Actual Expenses 2019-2020	Adopted Budget 2020-2021	Proposed Budget 2021-2022	Difference					
	FUNCTION SUB TOTALS											
1100	Instruction	415,714	415,714	344,245	370,746	678,294	307,548	3.4 FTE to 6.1 FTE				
1200	Special Education	201,182	201,182	120,454	146,118	265,482	119,364	IEP based				
1400	Co-Curricular/Summer Sch	7,563	11,134	6,558	36,445	13,036	-23,409	Removed afterschool enrichment and summer school				
2100	Support Services	1,500	1,500	165	1,500	2,000	500					
2120	Guidance & Appraisal Svc	13,752	13,752	11,775	13,263	24,269	11,006	2 FTE to 4 FTE				
2130	Health Services	1,500	1,500	872	1,500	4,000	2,500	Increase in student enrollment				
2140	Psychological Services	1,000	1,000	666	3,500	6,000	2,500	IEP based				
2150	Speech Services	7,893	7,893	7,892	8,543	2,351	-6,192	Change in demographics				
2160	OT/PT Services	10,199	10,199	5,582	7,731	4,723	-3,008	Change in demographics				
2210	Improvement of Instruction	14,225	14,225	9,756	14,225	23,603	9,378	3.4 FTE to 6.1 FTE				
2220	Library Services	22,975	22,975	26,043	21,138	22,525	1,387	Increase in student enrollment				
2310	School Board Services	9,842	9,842	11,005	9,842	11,643	1,801	Increase in Audit/Legal				
2320	SAU Services	87,189	87,189	87,189	97,233	95,638	-1,595	Change in staffing in SAU				
2410	Principal's Office	153,027	153,027	157,433	155,175	162,213	7,038	Inc in student enrollment and retirement from 17.8% to 21.2%				
2620	Operating Building Services	147,914	161,381	175,713	165,495	183,113	17,618	Age of equipment				
2500	Indirect Cost	0	0	0	0	0	0					
2700	Transportation	17,001	17,001	1,017	16,001	22,001	6,000	Demographic based				
4600	Building Improvement Svc	2	89,541	65,710	2	3	1					
5100	Debt Service	0	0	0	0	0	0					
5200	Food Service Funds	1,000	1,000	100	1,000	1,000	0					
	Health Ins. Summary	107,120	107,120	102,735	107,102	155,985	48,883	GMR increase from 6.9% to 7.1% and 3.4 FTE to 6.1 FTE				
	Dental Ins. Summary	5,099	5,099	6,461	6,690	8,436	1,746	3.4 FTE to 6.1 FTE				
	Total District Funds	1,225,697	1,332,274	1,141,370	1,183,249	1,686,315	503,066					
	Federal Funds	750	0	0	750	750	0					
	Food Service Funds	1,500	1,500	0	1,500	1,500	0					
	Grand Total	\$1,227,947	\$1,333,774	\$1,141,370	\$1,185,499	\$1,688,565	503,066					

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1	1100 REGULAR EDUCATION								
2	110 Salaries	232,763	232,763	211,744	224,073	373,173	149,100	Went from 3.4 FTE to 6.1 FTE	
3	120 Substitute Salaries	0	0	0	0	0	0		
4	213 Life Insurance	251	251	229	215	358	143		
5	220 FICA	17,930	17,930	16,232	17,264	28,670	11,406		
6	232 Retirement	35,389	35,389	33,018	34,940	70,407	35,467	Increase from 17.8% to 21.02%	
7	250 Unemployment	581	581	1,186	632	1,167	535		
8	260 Workers Comp.	586	586	476	564	787	223		
9	290 Longevity	1,600	1,600	1,600	1,600	1,600	0		
10	300 Purchase Prof. & Tech Svc	10,254	10,254	2,478	10,300	12,050	1,750	Skling/Science Ctr/Swimming/Rae Center	
11	321 Profession Svc for Instr.	3,770	3,770	20	3,170	5,610	2,440	Artist in Residency/Chorus Fest	
12	430 Repairs & Maintenance	1	1	19	1	1	0		
13	452 Rental Equipment	100	100	0	100	100	0		
14	561 Tuition to Other LEA's	96,662	96,662	57,692	39,000	150,500	111,500	7 students x \$21,500 - up from 3 students	
15	610 Supplies	2,818	2,818	2,782	3,431	5,456	2,025	Teacher Supplies	
16	641 Instructional Printed Media	1,590	1,590	2,250	15,298	4,077	-11,221	Into Math, Scholastic	
17	650 Computer Software	4,309	4,309	5,035	12,236	11,795	-441		
18	730 Replacement of Equip.	200	200	1,941	200	5,400	5,200	Chromebook,IPads, Teacher Laptops	
19	733 Instructional New Furniture	1	1	0	1	400	399		
20	738 New Equipment	1	1	0	1	1	0		
21	739 Other Equipment	1	1	0	1	1	0		
22	810 Dues and Fees	2,091	2,091	3,047	2,903	1,298	-1,605		
23		\$410,898	\$410,898	\$339,749	\$365,930	\$672,851	306,921		
24									
25	1101 SUBSTITUTES								
26	120 Salaries	3,800	3,800	4,110	3,800	5,000	1,200		
27	220 FICA	291	291	314	291	383	92		
28	231 Retirement	676	676	0	676	1	-675		
29	250 Unemployment	40	40	62	40	48	8		
30	260 Workers Comp	9	9	9	9	11	2		
31		\$4,816	\$4,816	\$4,496	\$4,816	\$5,443	627		
32									
33	1102 REGULAR ED AIDES								
34	110 Salaries	0	0	0	0	0	0		
35	220 FICA	0	0	0	0	0	0		
36	231 Retirement	0	0	0	0	0	0		
37	260 Workers Compensation	0	0	0	0	0	0		
38		\$0	\$0	\$0	\$0	\$0	\$0		

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39									
40	1210	SPECIAL EDUCATION (For Students with Disabilities)							
41	110	Salaries	50,824	50,824	50,824	54,971	73,249	18,278	Increase from .8 FTE to 1.0 FTE
42	120	Substitute Salaries	1	1	160	1	1	0	
43	213	Life Insurance	55	55	44	53	70	17	
44	220	FICA	3,888	3,888	3,825	4,205	5,604	1,399	Increase from .8 FTE to 1.0 FTE
45	232	Retirement	9,047	9,047	5,677	9,785	15,397	5,612	Increase 17.8% to 21.02%
46	250	Unemployment	126	126	250	126	134	8	
47	260	Workers Comp	127	127	113	137	154	17	
48	300	Purchased Prof & Tech Svc	6,000	6,000	0	6,000	3,000	-3,000	
49	305	Testing/Evaluation	4,000	4,000	4,000	3,020	3,500	480	
50	330	Other Professional Service	1	1	0	1	1	0	
51	430	Repairs and Maintenance	1	1	0	1	1	0	
52	500	Other Purchased Services	500	500	1,058	500	250	-250	
53	561	Tuition to Other LEAs in St	82,547	82,547	26,364	27,500	96,010	68,510	Services to PRHS - IEP based
54	569	Preschool Tuition	8,250	8,250	0	8,250	4,950	-3,300	
55	610	Supplies	100	100	62	100	200	100	
56	641	Printed Media	500	500	4,277	3,500	500	-3,000	Materials already purchased
57	650	Software	500	500	69	200	200	0	
58	730	Replacement of Equipment	1	1	0	1	1	0	
59	733	New Equipment	1	1	112	1	1	0	
60	810	Dues and Fees	175	175	65	75	75	0	
61			\$166,644	\$166,644	\$96,900	\$118,427	\$203,298	84,871	
62									
63	1212	SPECIAL EDUCATION AIDES (For Students with Disabilities)							
64	110	Salaries	23,317	23,317	14,787	15,305	36,628	21,323	Went from .7 FTE to 2.0 FTE
65	120	Substitute Salaries	1	1	860	2,250	2,250	0	
66	213	Life Insurance	0	0	11	1	1	0	
67	220	FICA	1,784	1,784	1,191	1,343	2,974	1,631	
68	231	Retirement	2,604	2,604	444	451	5,150	4,699	Increase from 11.17% to 14.06%
69	250	Unemployment	162	162	0	138	297	159	
70	260	Worker's Comp	58	58	70	38	77	39	
71			\$27,926	\$27,926	\$17,363	\$19,526	\$47,377	27,851	
72									
73	1215	SPED SUMMER PROG							
74	110	Salaries	3,939	3,939	4,660	5,204	5,445	241	
75	220	FICA	301	301	356	398	417	19	
76	231	Retirement - Non-teacher	0	0	328	0	0	0	
77	232	Retirement	701	701	0	926	1,145	219	
78	300	Purchased Prof & Tech Svc	1,320	1,320	846	1,286	1,050	-236	
79	561	Tuition	350	350	0	350	350	0	
80			\$6,611	\$6,611	\$6,191	\$8,164	\$8,407	243	

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81	BILINGUAL EDUCATION										
82	Purchased Prof & Tech Svc	\$1	\$1	0	\$1	\$6,400	6,399	Demographic based			
83											
84	CO-CURRICULAR										
85	Co-Curricular Salaries	3,000	6,000	4,765	3,000	3,000	0				
86	After School Enrichment	0	0	0	18,900	1	-18,899	Removed after school enrichment			
87	Athletic Activities	2,528	2,528	0	2,528	2,528	0				
88	FICA	423	653	785	1,869	1,869	0				
89	Retirement - Non-teacher	0	341	562	0	0	0				
90	Retirement	383	383	392	4,348	5,135	787				
91	Supplies	500	500	0	2,000	500	-1,500				
92		\$6,834	\$10,405	\$6,504	\$32,645	\$13,033	-19,612				
93	SUMMER SCHOOL										
94	Salaries	575	575	0	3,000	1	-2,999	Removed summer school			
95	FICA	44	44	0	230	0	-230				
96	Retirement	102	102	0	534	0	-534				
97	Unemployment	6	6	0	27	0	-27				
98	Worker's Comp	1	1	0	8	0	-8				
99	Purchased Prof & Tech Svc	1	1	0	1	1	0				
100	Supplies	0	0	53	0	1	1				
101		\$729	\$729	\$53	\$3,800	\$3	-3,797				
102											
103	SUPPORT SERVICES - STUDENTS										
104	Other Professional Ed. Svc	\$1,500	\$1,500	\$165	\$1,500	\$2,000	500				
105											
106	GUIDANCE SERVICES										
107	Salaries	9,820	9,820	8,730	9,442	18,300	8,858	Increase from .22 to .4 FTE			
108	Life Insurance	11	11	10	0	18	18				
109	FICA	751	751	668	722	1,400	678				
110	Retirement	1,748	1,748	1,554	1,681	3,847	2,166	Increase 17.8% to 21.02%			
111	Unemployment	88	88	187	85	134	49				
112	Worker's Comp	25	25	19	24	38	14				
113	Purchased Prof & Tech Svc	1	1	0	1	1	0				
114	Supplies	100	100	0	100	100	0				
115	Testing	429	429	0	429	1	-428				
116	Instructional Printed Media	300	300	308	300	300	0				
117	Dues and Fees	129	129	0	129	129	0				
118		\$13,402	\$13,402	\$11,476	\$12,913	\$24,268	11,355				
119											
120	APPRAISAL SERVICES										
121	Dues and Fees	\$350	\$350	\$299	\$350	\$1	-349				
122											

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123	2134 SCHOOL NURSE												
124	300 Purchased Prof & Tech Svc	1,500	1,500	542	1,500	4,000	2,500	Reflects student increase					
125	610 Supplies	150	150	27	150	150	0						
126	650 Software	0	0	302	0	0	0						
127		\$1,500	\$1,500	\$872	\$1,500	\$4,000	\$2,500						
128													
129	2143 PSYCHOLOGICAL SERVICES												
130	300 Purchased Prof. Serv.	1,000	1,000	666	3,500	6,000	2,500	IEP based					
131		\$1,000	\$1,000	\$666	\$3,500	\$6,000	2,500						
132													
133	2152 SPEECH PATHOLOGY SERVICES												
134	110 Salaries	0	0	0	0	0	0						
135	213 Life Insurance	0	0	0	0	0	0						
136	220 FICA	0	0	0	0	0	0						
137	250 Unemployment	0	0	0	0	0	0						
138	260 Workers Comp	0	0	0	0	0	0						
139	300 Purchased Prof & Tech Svc	7,892	7,892	7,892	7,892	1,600	-6,292	Change in demographics					
140	580 Travel	0	0	0	400	500	100						
141	610 Supplies	0	0	0	250	250	0						
142		\$7,892	\$7,892	\$7,892	\$8,542	\$2,350	-6,192						
143													
144	2162 PHYSICAL THERAPY SERVICES												
145	300 Purchased Prof. Services	\$1	\$1	\$0	\$1	\$1	0						
146													
147	2163 OCCUPATIONAL THERAPY SERVICES												
148	300 Contracted Services	10,198	10,198	5,582	7,730	4,722	-3,008	Change in demographics					
149	610 Supplies	1	1	0	1	1	0						
150		\$10,199	\$10,199	\$5,582	\$7,731	\$4,723	-3,008						
151													
152	2210 INSTRUCTIONAL												
153	110 Instructional Salary	\$0	\$0	\$0	\$0	\$0	0						
154	220 Co Cur FICA	\$0	\$0	\$0	\$0	\$0	0						
155	232 Co Cur Retirement	\$0	\$0	\$0	\$0	\$0	0						
156		\$0	\$0	\$0	\$0	\$0	\$0						
157													
158	2212 INSTRUCTIONAL & CURRICULUM DEVELOPMENT SERVICES												
159	110 Instructional Salary	3,600	3,600	2,450	3,600	1	-3,599	Removed Literacy for All Conference					
160	220 FICA	275	275	187	275	0	-275						
161	232 Retirement	641	641	413	641	0	-641						
162	260 Worker's Comp	9	9	0	9	0	-9						
163		\$4,525	\$4,525	\$3,050	\$4,525	\$1	-4,524						
164													

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165	2213	INSTRUCTIONAL STAFF TRAINING SERVICES										
166	240	8,000	8,000	6,556	8,000	23,360	15,360				Prof Dev per CBA - went from 3.4 FTE to 6.1 FTE	
167	290	1,000	1,000	0	1,000	1	-999					
168	320	700	700	150	700	1	-699					
169		\$9,700	\$9,700	\$6,706	\$9,700	\$23,362	13,662					
170												
171	2216	MEDIA SERVICES										
172	650	0	0	0	0	240	240					
173												
174	2222	SCHOOL LIBRARY SERVICES										
175	110	14,101	14,101	14,292	14,721	15,163	442					
176	213	15	15	1	14	15	1					
177	220	1,079	1,079	1,119	1,126	1,160	34					
178	232	2,510	2,510	0	0	0	0					
179	250	127	127	250	132	146	14					
180	260	35	35	32	37	32	-5					
181	290	0	0	0	0	0	0					
182	300	1	1	0	1	1	0					
183	430	1	1	0	1	1	0					
184	610	500	500	416	500	500	0					
185	641	1,955	1,955	3,619	1,955	1,955	0					
186	730	1	1	0	1	1	0					
187		\$20,325	\$20,325	\$19,729	\$18,488	\$18,974	486					
188												
189	2223	AUDIO-VISUAL										
190	430	100	100	0	100	100	0					
191	610	1,900	1,900	1,425	1,900	3,000	1,100				Reflects student increase	
192	650	450	450	450	450	450	0					
193	730	200	200	4,439	200	1	-199					
194		\$2,650	\$2,650	\$6,314	\$2,650	\$3,551	901					
195												
196	2310	SCHOOL BOARD SERVICES										
197	110	1	1	0	1	1	0					
198	220	1	1	0	1	1	0					
199	520	0	0	0	0	1	1					
200	540	700	700	965	700	700	0					
201	610	1	1	0	1	1	0					
202	810	1,716	1,716	1,699	1,716	1,716	0					
203		\$2,419	\$2,419	\$2,663	\$2,419	\$2,420	1					
204												

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205	2312 SCHOOL BOARD SECRETARY									
206	Salaries	800	800	0	800	800	0			
207	FICA	61	61	0	61	61	0			
208		\$861	\$861	0	\$861	\$861	0			
209										
210	2313 TREASURER									
211	Salaries	1,200	1,200	0	1,200	1,200	0			
212	FICA	92	92	0	92	92	0			
213	Insurance	0	0	0	0	0	0			
214	Postage	400	400	220	400	400	0			
215	Supplies	100	100	0	100	100	0			
216	Miscellaneous Expenses	200	200	131	200	200	0			
217		\$1,992	\$1,992	\$351	\$1,992	\$1,992	0			
218	2314 ELECTION SERVICES									
219	Moderator's Salary	50	50	50	50	50	0			
220	Supervisor of the Checklist	20	20	20	20	20	0			
221	Printing and Binding	0	0	0	0	0	0			
222		\$70	\$70	\$70	\$70	\$70	0			
223	2317 AUDIT									
224	Other Professional Services	\$4,000	\$4,000	\$5,800	\$4,000	\$5,000	1,000			
225	2318 LEGAL									
226	Other Professional Services	500	500	2,043	500	1,000	500			
227	Fingerprint Expense	0	0	79	0	300	300			
228		\$500	\$500	\$2,121	\$500	\$1,300	800			
229										
230	2321 OFFICE OF THE SUPERINTENDENT SERVICES									
231	Other Professional Services	\$87,189	\$87,189	\$87,189	\$97,233	\$95,638	-1,595			
232										
233	2410 PRINCIPAL'S OFFICE									
234	Salaries	86,824	86,824	86,824	88,126	89,448	1,322	1.5%		
235	Life Insurance	94	94	54	85	86	1			
236	LTD Insurance	425	425	426	432	438	6			
237	FICA	6,642	6,642	6,642	6,742	6,843	101			
238	Retirement	15,455	15,455	15,455	15,687	18,802	3,115	Increase from 17.8% to 21.02%		
239	Unemployment	126	126	250	126	134	8			
240	Worker's Comp	217	217	194	220	188	-32			
241	Postage	300	300	314	300	300	0			
242	Printing and Binding	1,000	1,000	1,565	1,000	700	-300			
243	Supplies	3,000	3,000	3,498	3,000	4,500	1,500	Increase student enrollment		
244	Computer Software	485	485	1,515	484	1,930	1,446	Increase student enrollment		
245	Dues and Fees	2,193	2,193	6,009	2,193	2,193	0			
246		\$116,761	\$116,761	\$122,745	\$118,395	\$125,562	7,167			

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247																		
248	2411 SECRETARIAL SERVICES																	
249	110 Salaries	28,672	28,672	28,672	29,104	29,541	437											
250	220 FICA	2,193	2,193	2,499	2,226	2,260	34											
251	231 Retirement	3,203	3,203	3,203	3,251	4,153	902											
252	250 Unemployment	126	126	250	126	134	8											
253	260 Workers Comp	72	72	64	73	62	-11											
254	733 Equipment	1,500	1,500	0	1,500	1	-1,499											
255	890 Miscellaneous Expenses	500	500	0	500	500	0											
256		\$36,266	\$36,266	\$34,688	\$36,780	\$36,651	-129											
257	2500 INDIRECT COST																	
258	810 Indirect Cost	\$0	\$0	\$0	\$0	\$0	\$0											
259																		
260	2620 OPERATING BUILDING SERVICES																	
261	110 Salaries	50,445	50,445	53,866	51,173	51,895	722											
262	213 Life Insurance	54	54	54	48	48	0											
263	214 LTD Insurance	232	232	233	236	240	4											
264	220 FICA	3,859	3,859	4,376	3,915	3,970	55											
265	231 Retirement	5,300	5,300	5,476	5,381	6,875	1,494	Increase from 11.17% to 14.05%										
266	250 Unemployment	153	153	250	153	163	10											
267	260 Workers Comp	1,049	1,049	1,083	1,064	882	-182											
268	340 Technical Services	0	0	0	2,500	2,500	0	IT Support										
269	429 Other Cleaning Services	1,000	1,000	0	1,000	1,000	0											
270	430 Repairs & Maintenance	12,700	12,700	19,932	15,000	18,000	3,000	Age of equipment: Increase breakdowns										
271	431 Maintenance Contracts	14,460	14,460	11,290	14,460	14,460	0											
272	520 Property & Liability Ins.	3,620	3,620	3,186	3,129	3,289	160											
273	531 Voice Communications	3,750	4,544	4,944	3,750	3,750	0											
274	532 Internet Service & Support	3,500	3,500	6,921	3,500	3,500	0											
275	580 Mileage	400	400	958	400	600	200											
276	610 Supplies	12,339	12,339	9,221	12,339	12,339	0											
277	622 Electricity	18,800	18,800	14,057	18,800	18,800	0											
278	624 Heating	10,000	10,000	8,083	10,000	10,000	0											
279	650 Software	900	900	1,998	900	1,100	200											
280	733 Furniture	1	1	213	3,000	3,000	0											
281	735 Replacement of Equipment	650	650	1,097	3,000	1,000	-2,000	Weed wacker, leaf blower, push mower										
282	738 Replace Comp & Netwk Equip	0	12,674	19,159	5,845	19,800	13,955	AP access ports, router, network equipment										
283	739 New Equipment	1	0	0	1	1	0											
284		\$143,213	\$156,680	\$166,396	\$159,594	\$177,212	17,618											
285																		

Waterville Valley School District 2021-2022 Revenue

Draft #3

Account	2020-2021 Tax Basis	2021-2022 Estimate
General Fund Revenue		
770 Unreserved Fund Balance	0	0
3210 Revenue From State Sources	0	0
4810 National Forest Reserve	19,977	19,500
4580 Medicaid	0	0
1901 IDEA Reimbursement	0	0
1311 Local Revenue Other Than Taxes	0	0
1510 Earnings on Investments	15	15
Total General Fund Revenues	<u>19,992</u>	<u>19,515</u>
Federal Fund Revenue		
4530 Title II	750	750
4531 Other Grants	0	0
Total Federal Fund Revenues	<u>750</u>	<u>750</u>
4560 Food Service Revenue		
Breakfast Program	1,500	1,500
Total School Revenue & Credits	22,242	21,765
District Appropriation	1,185,499	1,688,565
1111 District Assessment	<u>1,163,257</u>	<u>1,666,800</u>
Change in District Assessment (Dollar Amount)		503,543
Change in District Assessment (Percentage)		43.29%
Dollar Change in Net Assessed Valuation Per \$1000		\$1.51
FY19 Net Assessed Valuation		\$333,052,695