

**Twinfield Union School District**  
FY15 Budget/FY15 Actual/FY16 Budget/FY17 Proposal

Function:	Revenue	Budget FYE	Actual FYE	Budget FYE	Budget FYE	Budget
	Title	June 30, 2015	June 30, 2015	June 30, 2016	June 30, 2017	Incrs/(Decls)
Local	Interest	10,000	26,116	10,000	12,000	2,000
	Athletic Receipts	7,000	4,800	7,000	6,033	(967)
	Services to other Schools	0	0	0	0	0
	Miscellaneous/ Erate	12,050	82,648	10,300	4,000	(6,300)
	<b>Total</b>	<b>29,050</b>	<b>113,564</b>	<b>27,300</b>	<b>22,033</b>	<b>(5,267)</b>
State	Education Fund Payments	5,785,817	5,790,481	5,914,990	6,151,385	236,395
	On-Behalf Vocational Payments	130,600	125,936	113,153	91,258	(21,895)
	Transportation aid	65,400	65,302	78,058	104,434	26,376
	Mainstream Grant	167,475	167,475	167,275	164,243	(3,032)
	Special Ed Reimbursements	540,500	432,279	423,641	443,765	20,124
	State Placed Students	25,000	69,170	54,784	64,856	10,072
	Essential Early Education	25,650	25,663	27,496	28,789	1,293
	Driver Education Reimbursement	1,700	2,504	2,000	2,100	100
	Voc ED Transportation	21,000	29,326	22,000	19,000	(3,000)
	School Construction - Prior Yr.	19263	19,262	0	0	0
	High School Completion	0	57,213	0	0	0
	Prior Year	0	1,033	0		
	<b>Total</b>	<b>6,782,405</b>	<b>6,785,644</b>	<b>6,803,397</b>	<b>7,069,830</b>	<b>266,433</b>
Other	Federal Grants	0	0	0	0	0
	Prior Year Revenues	0	0	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Totals</b>	<b>6,811,455</b>	<b>6,899,208</b>	<b>6,830,697</b>	<b>7,091,863</b>	<b>261,166</b>

As of : January 12, 2016

Local Revenue 849,220

Version 1.3

<b>Twinfield Union School District</b>						
<b>FY15 Budget/FY15 Actual/FY16 Budget/FY17 Proposal</b>						
<u>Function Summary</u>		Budget FYE	Actual FYE	Budget FYE June	Budget FYE	Budget
Function	Title	June 30, 2015	June 30, 2015	30, 2016	June 30, 2017	Incrs/(Decrs)
1000	Instruction	2,911,201	2,929,177	2,914,948	3,014,877	99,929
1100-11	Instruction PreK	47,103	69,177	88,541	113,926	25,385
1200	Special Education	1,224,295	1,125,344	916,983	1,020,170	103,187
1200-11	Special Education PreK	1,276	2,330	28,921	28,789	(132)
1400	Co-Curricular	105,796	104,098	122,468	118,775	(3,693)
2120	Guidance	122,536	119,310	122,966	157,217	34,251
2121	Student Support	28,928	18,465	24,123	35,505	11,382
2130	Health	85,414	92,080	92,882	97,142	4,260
2140	Psychological Services	0	6,094	25,000	25,985	985
2150	Speech Services	0	2,641	44,216	45,037	821
2160	OT Services	0	0	34,800	26,867	(7,933)
2190	PT Services	0	0	3,500	4,958	1,458
2210	Professional Development	40,500	56,647	53,000	53,000	0
2222	Library	144,477	136,782	144,284	163,087	18,803
2290	Technology	175,323	177,486	179,525	186,633	7,108
2300	SU Assessments & School Board	371,641	352,462	379,036	358,963	(20,073)
2410	Principal's Office	383,864	379,335	385,523	382,021	(3,502)
2500	Fiscal Services	195,822	182,838	192,647	196,968	4,321
2600	Operations	569,192	636,276	632,779	646,424	13,645
2700	Transportation	214,950	207,376	219,046	220,910	1,864
5000	Debt Service	164,137	123,465	200,509	169,609	(30,900)
5000	Transfers	25,000	62,262	25,000	25,000	0
	Federal Grants					
		6,811,455	6,783,647	6,830,697	7,091,863	261,166
	Revenue	6,811,455	6,899,208	6,830,697	7,091,863	261,166
	Surplus/(Deficit)	0	115,561	0	0	0

As of: January 12, 2016

Version: 1.3

<b>Twinfield Union School District</b>						
<b>FY15 Budget/FY15 Actual/FY16 Budget/FY17 Proposal</b>						
<u>Objects Summary</u>		Budget FYE	Actual FYE	Budget FYE	Budget FYE	Budget
Number	Name	June 30, 2015	June 30, 2015	June 30, 2016	June 30, 2017	Incrs/(Decrs)
100	Salaries & Wages	3,208,353	3,220,312	3,168,903	3,041,005	(127,898)
200	Benefits	1,144,296	1,112,036	1,136,262	1,116,490	(19,772)
300	Professional Services	1,405,119	1,341,842	1,370,680	1,848,537	477,857
400	Property Services	90,707	93,688	96,498	96,841	343
500	Other Services	279,207	333,380	250,224	219,009	(31,215)
600	Supplies	306,081	299,782	359,627	335,987	(23,640)
700	Equipment	135,242	143,845	163,992	172,289	8,297
800	Other & Interest	45,377	44,554	56,224	62,185	5,961
900	Principal & Specific	197,073	194,208	228,287	199,520	(28,767)
	Totals	6,811,455	6,783,647	6,830,697	7,091,863	261,166

As of: January 12, 2016

Version: 1.3

**TWINFIELD UNION SCHOOL**  
**DETAIL OF FUNCTION**

Instruction

Regular Ed Instruction		Function		1000		
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Professional Salaries	1,955,028	1,886,512	1,925,313	1,983,414	58,101
100	Staff Salaries	23,962	35,654	42,339	45,436	3,097
100	Substitutes	51,493	85,233	53,038	54,590	1,552
200	Benefits	599,853	597,269	604,980	669,730	64,750
300	Professional Services	18,050	17,296	31,853	25,400	(6,453)
400	Property Services	1,885	405	875	1,175	300
500	Other Services	197,359	238,310	177,825	150,000	(27,825)
600	Supplies	52,216	54,775	65,900	67,047	1,147
700	Equipment	10,215	13,683	11,425	15,860	4,435
800	Other	1,140	40	1,400	2,225	825
		2,911,201	2,929,177	2,914,948	3,014,877	99,929

Regular Ed PreK		Function		1000		
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Professional Salaries	25,559	26,606	35,709	51,103	15,394
100	Staff Salaries	12,089	14,100	14,278	16,916	2,638
100	Substitutes	0	2,763	0	0	0
200	Benefits	9,455	23,851	31,784	42,087	10,303
300	Professional Services	0	0	370	370	0
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	0	1,857	6,400	3,450	(2,950)
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
		47,103	69,177	88,541	113,926	25,385

Special Ed Instruction		Function		1200		
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Professional Salaries	0	0	0	0	0
100	Staff Salaries	246,288	251,141	203,769	224,830	21,061
100	Substitutes	28,959	20,225	29,870	29,870	0
200	Benefits	191,031	157,888	151,252	162,268	11,016
300	Professional Services	753,783	675,958	532,092	603,202	71,110
400	Property Services	0	0	0	0	0
500	Other Services	303	15,466	0	0	0
600	Supplies	3,482	3,638	0	0	0
700	Equipment	449	1,029	0	0	0
800	Other	0	0	0	0	0
		1,224,295	1,125,344	916,983	1,020,170	103,187

**TWINFIELD UNION SCHOOL**  
**DETAIL OF FUNCTION**

Special Ed PreK	Function	1200				
For Fiscal Year:	30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17		
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100 Professional Salaries		0	0	0	0	0
100 Staff Salaries		0	0	0	0	0
100 Substitutes		504	936	0	0	0
200 Benefits		184	72	0	0	0
300 Professional Services		0	0	28,921	28,789	(132)
400 Property Services		0	0	0	0	0
500 Other Services		0	0	0	0	0
600 Supplies		588	913	0	0	0
700 Equipment		0	410	0	0	0
800 Other		0	0	0	0	0
		1,276	2,330	28,921	28,789	(132)

Co-Curricular Activities	Function	1400				
For Fiscal Year:	30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17		
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100 Professional Salaries		61,047	64,077	67,875	70,617	2,742
200 Benefits		4,759	5,127	5,225	5,307	82
300 Professional Services		21,076	19,332	18,481	19,608	1,127
400 Property Services		376	0	387	0	(387)
500 Other Services		2,113	1,112	4,177	1,212	(2,965)
600 Supplies		8,508	4,080	18,788	14,704	(4,084)
700 Equipment		6,892	9,345	7,328	6,505	(823)
800 Other		1,025	1,025	207	822	615
		105,796	104,098	122,468	118,775	(3,693)

Total of Instruction	4,289,671	4,230,126	4,071,861	4,296,537	224,676
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Student Support Services	Function	2120				
Guidance	30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17		
For Fiscal Year:	30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17		
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100 Professional Salaries		90,319	91,297	93,940	124,374	30,434
200 Benefits		29,388	25,458	26,381	31,743	5,362
300 Professional Services		900	1,279	900	1,000	100
400 Property Services		0	0	0	0	0
500 Other Services		100	0	100	100	0
600 Supplies		1,700	1,276	1,600	0	(1,600)
700 Equipment		0	0	0	0	0
800 Other		129	0	45	0	(45)
		122,536	119,310	122,966	157,217	34,251

## TWINFIELD UNION SCHOOL

### DETAIL OF FUNCTION

Student Support		Function 2121				
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Professional Salaries	16,296	16,312	16,801	22,500	5,699
200	Benefits	1,632	1,524	2,322	7,005	4,683
300	Professional Services	5,370	0	2,500	6,000	3,500
400	Property Services	0	0	0	0	0
500	Other Services	630	630	0	0	0
600	Supplies	5,000	0	2,500	0	(2,500)
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
		28,928	18,465	24,123	35,505	11,382

Health		Function 2130				
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Professional Salaries	62,661	62,297	65,158	67,712	2,554
100	Staff Salaries	0	0	0	0	0
100	Substitutes	0	3,434	0	0	0
200	Benefits	18,771	22,945	23,742	25,449	1,707
300	Professional Services	300	40	400	400	0
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	3,532	2,797	3,432	3,432	0
700	Equipment	0	467	0	0	0
800	Other	150	100	150	150	0
		85,414	92,080	92,882	97,142	4,260

Psychological Services		Function 2140				
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
300	Professional Services	0	6,094	25,000	25,985	985
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
		0	6,094	25,000	25,985	985

Speech & Language		Function 2150				
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
300	Professional Services	0	1,473	44,216	45,037	821
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	0	919	0	0	0
700	Equipment	0	0	0	0	0
800	Other	0	250	0	0	0
		0	2,641	44,216	45,037	821

**TWINFIELD UNION SCHOOL**  
**DETAIL OF FUNCTION**

OT Services		Function		2160			
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17		
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>	
300	Professional Services	0	0	34,800	26,867	(7,933)	
400	Property Services	0	0	0	0	0	
500	Other Services	0	0	0	0	0	
600	Supplies	0	0	0	0	0	
700	Equipment	0	0	0	0	0	
800	Other	0	0	0	0	0	
		0	0	34,800	26,867	(7,933)	

PT Services		Function		2190			
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17		
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>	
300	Professional Services	0	0	3,500	4,958	1,458	
400	Property Services	0	0	0	0	0	
500	Other Services	0	0	0	0	0	
600	Supplies	0	0	0	0	0	
700	Equipment	0	0	0	0	0	
800	Other	0	0	0	0	0	
		0	0	3,500	4,958	1,458	

Total of Student Support	236,878	238,591	347,487	392,712	45,225
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Improvement of Instructional Support		Function		2210			
Professional Development		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17		
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>	
100	Professional Salaries	0	0	0	0	0	
200	Benefits	33,107	42,398	39,500	39,500	0	
300	Professional Services	5,736	12,580	12,000	12,000	0	
400	Property Services	0	0	0	0	0	
500	Other Services	1,657	1,669	1,500	1,500	0	
600	Supplies	0	0	0	0	0	
700	Equipment	0	0	0	0	0	
800	Other	0	0	0	0	0	
		40,500	56,647	53,000	53,000	0	

Library		Function		2222			
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17		
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>	
100	Professional Salaries	69,960	69,912	72,747	74,065	1,318	
100	Staff Salaries	22,409	17,556	17,499	18,800	1,301	
100	Substitutes	0	42	1,000	1,000	0	
200	Benefits	29,967	29,089	29,504	43,188	13,684	
300	Professional Services	2,157	1,272	3,032	3,032	0	
400	Property Services	944	0	944	944	0	
500	Other Services	694	0	694	694	0	
600	Supplies	15,539	18,876	16,057	16,557	500	
700	Equipment	2,707	0	2,707	4,707	2,000	
800	Other	100	35	100	100	0	
		144,477	136,782	144,284	163,087	18,803	

**TWINFIELD UNION SCHOOL**

**DETAIL OF FUNCTION**

Technology		Function		2290		
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17	Incr/(Dcrs)
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
300	Professional Services	76,035	81,252	74,753	69,753	(5,000)
400	Property Services	162	888	2,500	3,250	750
500	Other Services	16,738	14,705	17,590	18,790	1,200
600	Supplies	6,909	6,215	28,750	25,597	(3,153)
700	Equipment	75,479	74,426	55,932	69,243	13,311
800	Other	0	0	0	0	0
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		175,323	177,486	179,525	186,633	7,108
Total of Instructional Support		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		360,300	370,916	376,809	402,720	25,911

Administrative Function		Function		2310		
SU Assessments & School BRD		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17	Incr/(Dcrs)
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
300	SU Assessment	332,540	318,327	348,362	325,863	(22,499)
400	Property Services	0	0	0	0	0
500	Other Services	14,082	12,117	11,674	11,600	(74)
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other	2,019	2,019	2,000	2,000	0
900	Ancillary Programs	23,000	20,000	17,000	19,500	2,500
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		371,641	352,462	379,036	358,963	(20,073)

Principal's Office		Function		2410		
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17	Incr/(Dcrs)
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Professional Salaries	173,695	173,695	178,906	183,379	4,473
100	Staff Salaries	75,534	74,073	80,709	70,149	(10,560)
100	Substitutes	2,250	4,805	2,250	2,250	0
200	Benefits	86,836	81,872	78,386	81,843	3,457
300	Professional Services	4,650	7,213	0	0	0
400	Property Services	14,340	13,687	14,872	14,000	(872)
500	Other Services	13,009	11,870	9,000	9,000	0
600	Supplies	11,100	9,130	11,100	11,100	0
700	Equipment	1,000	2,051	1,000	1,000	0
800	Other	1,450	940	9,300	9,300	0
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		383,864	379,335	385,523	382,021	(3,502)

Fiscal Operations		Function		2520		
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17	Incr/(Dcrs)
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
300	Professional Services	171,522	153,388	163,847	163,968	121
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	0	824	0	0	0
700	Equipment	0	0	0	0	0
800	Other	24,300	28,626	28,800	33,000	4,200
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		195,822	182,838	192,647	196,968	4,321
Total of Administration Functions		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		951,327	914,635	957,206	937,952	(19,254)

**TWINFIELD UNION SCHOOL**

**DETAIL OF FUNCTION**

Operations		Function		2600		
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Professional Salaries	38,588	40,120	0	0	0
100	Staff Salaries	162,839	169,654	172,047	0	(172,047)
100	Substitutes	250	6,222	0	0	0
200	Benefits	91,978	89,330	91,408	8,370	(83,038)
300	Professional Services	7,000	42,990	41,153	325,508	284,355
400	Property Services	51,000	56,818	54,920	55,472	552
500	Other Services	22,237	23,083	22,651	21,100	(1,551)
600	Supplies	159,300	166,085	167,500	162,500	(5,000)
700	Equipment	36,000	41,974	83,100	73,474	(9,626)
730	Projects List	0	0	0	0	0
		<u>569,192</u>	<u>636,276</u>	<u>632,779</u>	<u>646,424</u>	<u>13,645</u>
Transportation		Function		2700		
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Professional Salaries	12,862	12,875	0	0	0
100	Staff Salaries	75,761	89,978	95,655	0	(95,655)
100	Substitutes	0	795	0	0	0
200	Benefits	47,335	35,214	51,778	0	(51,778)
300	Professional Services	6,000	3,350	4,500	160,797	156,297
400	Property Services	22,000	21,891	22,000	22,000	0
500	Other Services	10,285	14,418	5,013	5,013	(0)
600	Supplies	38,207	28,397	37,600	31,600	(6,000)
700	Equipment	2,500	460	2,500	1,500	(1,000)
800	Other	0	0	0	0	0
		<u>214,950</u>	<u>207,376</u>	<u>219,046</u>	<u>220,910</u>	<u>1,864</u>
Debt Service		Function		5100		
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
800	Interest	15,064	11,519	14,222	14,589	367
900	Principal	149,073	111,946	186,287	155,020	(31,267)
		<u>164,137</u>	<u>123,465</u>	<u>200,509</u>	<u>169,609</u>	<u>(30,900)</u>
Total of Operation/Transport/Debt		<u>948,279</u>	<u>967,117</u>	<u>1,052,334</u>	<u>1,036,943</u>	<u>(15,391)</u>
Prior Year/ Fund Transfers		Function		5200/5300		
For Fiscal Year:		30-Jun-15	30-Jun-15	30-Jun-16	30-Jun-17	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
800	Deficit Reduction	0	0	0	0	0
900	Transfer/Prior Year	25,000	62,262	25,000	25,000	0
		<u>25,000</u>	<u>62,262</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Grand Totals		<u>6,811,455</u>	<u>6,783,647</u>	<u>6,830,697</u>	<u>7,091,863</u>	<u>261,166</u>



**Twinfield - Marshfield**  
**TAX IMPACT SUBJECT TO CHANGE BASED ON LEGISLATIVE ACTION**

	<b>FY16 Annual Report</b>	<b>FY16 Revised by Legislature</b>	<b>FY17 Proposed Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>Budgeted Expenditures</b>	\$6,830,697	\$6,830,697	\$7,091,863	\$261,166	3.82%
<b>Local Revenues</b>	\$802,553	\$802,553	\$849,220	\$46,667	5.81%
<b>Education Spending</b>	\$6,028,144	\$6,028,144	\$6,242,643	\$214,499	3.56%
<b>Equalized Pupils</b>	405.07	405.07	395.91	(9.16)	-2.26%
<b>Education Spending per Equalized Pupil</b>	\$14,881.73	\$14,881.73	\$15,767.83	\$886	5.95%
<b>Property Yield (Base Amount)</b>	\$9,459	\$9,459	\$9,870	\$411	4.35%
<b>Base Statewide Equalized Homestead Tax Rate</b>	\$1.00	\$0.99	\$1.00	\$0.0100	1.01%
<b>Local Equalized Homestead Tax Rate</b>	\$1.5733	\$1.5576	\$1.5976	\$0.0400	2.57%
<b>Common Level of Appraisal</b>	90.83%	90.83%	95.11%	4.28%	4.71%
<b>Local Homestead Tax Rate BEFORE PENALTY</b>	\$1.7321	\$1.7148	\$1.6797	(\$0.0351)	-2.048%
<b>Local Homestead Tax Rate WITH PENALTY as of 02/01/16</b>	\$1.7321	\$1.7148	\$1.7013	(\$0.0135)	-0.787%
<b>Base Statewide Equalized Non-Homestead Tax Rate</b>	\$1.535	\$1.535	\$1.538	\$0.00	0.20%
<b>Local Statewide Equalized Non-Homestead Tax Rate</b>	\$1.6900	\$1.6900	\$1.6171	(\$0.0729)	-4.31%
<b>Base Statewide Income Sensitivity Percent</b>	1.94%	1.94%	2.00%	0.06%	3.09%
<b>Local Income Sensitivity Percent BEFORE PENALTY</b>	3.05%	3.05%	2.850%	-0.20%	-6.62%
<b>Local Income Sensitivity Percent WITH PENALTY as of 02/01/16</b>	3.05%	3.05%	2.887%	-0.17%	-5.41%

**Twinfield - Plainfield**  
**TAX IMPACT SUBJECT TO CHANGE BASED ON LEGISLATIVE ACTION**

	<b>FY16 Annual Report</b>	<b>FY16 Revised by Legislature</b>	<b>FY17 Proposed Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>Budgeted Expenditures</b>	\$6,830,697	\$6,830,697	\$7,091,863	\$261,166	3.82%
<b>Local Revenues</b>	\$802,553	\$802,553	\$849,220	\$46,667	5.81%
<b>Education Spending</b>	\$6,028,144	\$6,028,144	\$6,242,643	\$214,499	3.56%
<b>Equalized Pupils</b>	405.07	405.07	395.91	(9.16)	-2.26%
<b>Education Spending per Equalized Pupil</b>	\$14,881.73	\$14,881.73	\$15,767.83	\$886	5.95%
<b>Property Yield (Base Amount)</b>	\$9,459	\$9,459	\$9,870	\$411	4.35%
<b>Base Statewide Equalized Homestead Tax Rate</b>	\$1.00	\$0.99	\$1.00	\$0.0100	1.01%
<b>Local Equalized Homestead Tax Rate</b>	\$1.5733	\$1.5576	\$1.5976	\$0.0400	2.57%
<b>Common Level of Appraisal</b>	97.49%	97.49%	97.05%	-0.44%	-0.45%
<b>Local Homestead Tax Rate BEFORE PENALTY</b>	\$1.6138	\$1.5977	\$1.6461	\$0.0485	3.033%
<b>Local Homestead Tax Rate WITH PENALTY as of 02/01/16</b>	\$1.6138	\$1.5977	\$1.6673	\$0.0696	4.356%
<b>Base Statewide Equalized Non-Homestead Tax Rate</b>	\$1.535	\$1.535	\$1.538	\$0.00	0.20%
<b>Local Statewide Equalized Non-Homestead Tax Rate</b>	\$1.5745	\$1.5745	\$1.5848	\$0.0102	0.65%
<b>Base Statewide Income Sensitivity Percent</b>	1.94%	1.94%	2.00%	0.06%	3.09%
<b>Local Income Sensitivity Percent BEFORE PENALTY</b>	3.05%	3.05%	2.850%	-0.20%	-6.62%
<b>Local Income Sensitivity Percent WITH PENALTY as of 02/01/16</b>	3.05%	3.05%	2.887%	-0.17%	-5.41%

**Twinfield Union School District**  
**TAX IMPACT SUBJECT TO CHANGE BASED ON LEGISLATIVE ACTION**

Estimated Tax Rates Calculation	FY17			FY16		
	<u>Twinfield</u>	<u>Marshfield</u>	<u>Plainfield</u>	<u>Twinfield</u>	<u>Marshfield</u>	<u>Plainfield</u>
Budgeted Expenditures	\$7,091,863			\$6,830,697		
Less: Local Revenues	<u>(849,220)</u>			<u>(802,553)</u>		
Net Education Fund Spending	6,242,643			6,028,144		
Equalized Pupils (1)	395.91	220.07	175.84	405.07	227.23	177.84
Education spending per equalized pupil	15,767.83	Line 3 / Line 4		14,881.73		
Base for tax rate calculation (2)	9,870			9,459		
District spending adjustment factor	159.755%	Line 5 / Line 6		157.329%		
Statewide Residential Property Tax Rates (2)	\$1.000			\$0.990		
District spending adjustment	<u>159.755%</u>	Line 7 calculation		<u>157.329%</u>		
Penalty @ 40%	0.0206					
	\$1.6182	Line 8 x Line 7		\$1.5576		
Common Level of appraisal adjustment (3)		95.11%	97.05%	90.83%	97.49%	
Estimated Residential Tax Rate		<u>\$1.7013</u>	<u>\$1.6673</u>	<u>\$1.7148</u>	<u>\$1.5977</u>	
Change from Prior Year Actual Tax Rate		<u>-0.0135</u>	<u>\$0.0697</u>	<u>\$0.0051</u>	<u>\$0.0692</u>	
Percentage Increase (Decrease)		-0.78%	4.36%			
Statewide Non Residential Tax Rate (2)		\$1.538	\$1.538	\$1.535	\$1.535	
Common Level of appraisal adjustment		95.11%	97.05%	90.83%	97.49%	
		<u>\$1.6171</u>	<u>\$1.5848</u>	<u>\$1.6900</u>	<u>\$1.5745</u>	
				<u>\$17,103</u>	<u>\$17,103</u>	

Notes:

(1) Equalized pupil calculation is from Dept. of Education and is based on FY'15 and FY'16 data and averaged over those two years. Final Data issued Dec 21, 2015.

(2) Amounts are based on the suggested amounts of the Governor to the Legislature on Dec 01, 2015 and are subject to final approval or change by the 2016 Legislative session.

(3) Common level of appraisal percentage is calculated by VT Department of Taxes, Division of Property Valuation and Review and CLA figure received December 14, 2015

<u>Property Taxes Based on Home Value</u>	<u>Marshfield</u>	<u>Plainfield</u>	<u>Marshfield</u>	<u>Plainfield</u>
Property Value	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Grand List @ 1%	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Residential Tax Rate (See Estimated Tax Calculation)	<u>\$ 1.7013</u>	<u>\$ 1.6673</u>	<u>\$ 1.7148</u>	<u>\$ 1.5977</u>
Estimated Residential Education Property Tax	\$1,701.35	\$1,667.34	\$ 1,714.80	\$ 1,597.66
Increase in property taxes	(\$13.46)	\$69.68	\$ 5.66	\$ 69.12
Percent of increase for property tax	-0.78%	4.36%	0.35%	4.61%
 <u>Property Taxes Based on Household Income</u>				
Household Income	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Income Sensitivity Rate	<u>2.887%</u>	<u>2.887%</u>	<u>2.97%</u>	<u>2.97%</u>
Maximum Residential Education Property Tax	\$ 1,443.50	\$ 1,443.50	\$ 1,485.00	\$ 1,485.00
Property Tax Reduction based on Household Income	<u>\$ (257.85)</u>	<u>\$ (223.84)</u>	<u>\$ (229.80)</u>	<u>\$ (112.66)</u>
Decrease of property tax based on Income Sensitivity	15.16%	13.42%	13.40%	7.05%