

Washington Central Supervisory Union  
East Montpelier Elementary School • East Montpelier, Vermont  
**ANNUAL BUDGET REPORT • 2019-2020**

## SCHOOL BOARD REPORT

*[This Report was originally written and submitted Jan. 19th, 2019]*

Hi Neighbors!

Somehow, another year has passed us by - it feels like I just wrote last year's letter, but here we are again (already!). From an operational perspective, this year was another low-key year at the elementary school. From a Governance perspective however, things are changing rapidly and are very much in flux as of this writing.

Despite the unanimous support of the Supervisory Union Boards for the Alternative Governance proposal we submitted to the State Board of Education, the State Board rejected every Alternative Governance proposal and, as they had signaled from the start of the Act 46 proceedings, ruled that WCSU would be involuntarily merged into a single board. The new union district will be called Washington Central Unified Union School District (WCUUSD) and as of this writing, the Transitional Board will be meeting in February to organize and begin the transition process to the new governance structure. In turn, this will be the last Town Report from the current East Montpelier Elementary School Board, and our authority for the operations of the school will expire on June 30<sup>th</sup>, 2019. This means that while we have recommended a budget for consideration by the voters this year, the process has changed. We have recommended a budget to the Transitional Board, which will in turn pass our recommendation along to the new Unified District Board. On Town Meeting Day, the EMES Board will elect 2 members so that we can fulfill our responsibilities through the fiscal year-end as well as receive the Audit for this fiscal year in the fall. The existing Board will be dissolved by the end of 2019 and the new Unified Union Board will meet shortly after Town Meeting and take over operations and responsibility for the schools on July 1, 2019. The new Board will be elected at a date to be determined.

Governance changes aside, the Board and Administration worked again through the fall to develop a budget that reflects the competing pressures of educational best practice and our community's ability to pay. We followed the budget process that we adopted 3 years ago, including 2 public forums and outreach via Front Porch Forum postings and school newsletters. We were pleased to see our student counts rise for a third year: Our Equalized Pupils in FY2019 (the current school year) was budgeted at 193.81, and is projected to rise to 195.79 for FY2020. As you're probably aware, our student count is the denominator for our education spending; more students in the building drives our per-pupil education costs down (same spending for more kids equals lower per-student cost).

## SCHOOL BOARD REPORT

This year was comparatively less challenging from a strictly budgetary perspective, as our CLA and student census numbers both worked in our favor. We recommended a 'level service' budget to the Transitional Board with a modest increase of \$76,679 (1.92%) over last year's budget. We believe that the recommended budget is both fiscally responsible and provides sufficient support for our students and the school.

I am extremely privileged to work with the dedicated and committed Board, faculty and staff at EMES, as well as the tireless admin team at WCSU's central office. I thank my fellow Board members for their hard work: Stephen Looke, Flor Diaz-Smith, Lindy Johnson and Darci Coleman-Graves. I thank the community for your continued support and dedication to the children of East Montpelier and, by extension, our school. I have great confidence that the new unified Board will continue and expand on the excellent work that each of the individual Boards in the district has done, and while I won't be on the new Board, you'll see familiar faces there and I know that East Montpelier will be well represented. I feel very fortunate to live and work in a community that places such value on a high quality public education system for all. We invite you to visit the school, and see (and be part of) our children learning to be engaged, inquisitive, and empowered to affect change in the world around us.

Respectfully Submitted,

*Rubin Bennett, EMES Board Chair*



## EAST MONTPELIER SCHOOL DISTRICT WARNING

The legal voters of the East Montpelier Town School District are hereby notified and warned to meet at East Montpelier Elementary School, 665 Vincent Flats Road in East Montpelier, on Tuesday, April 9, 2019 at 5:30 p.m. to act on the following business not involving Australian ballot:

**ARTICLE 1.** To elect a Moderator for the yearensuing.

**ARTICLE 2.** To hear and act upon the report of the Town SchoolDirectors.

**ARTICLE 3.** Shall the School District authorize the Board of School Directors to hold any audited fund balance as of June 30, 2019 in a reserve fund to be expended under the control and direction of theBoard of School Directors for the purpose of operating theschool?

**ARTICLE 4.** Shall the School District authorize the Board of School Directorsto borrow money in anticipation of the receipt of revenues for the 2019-2020 schoolyear?

**ARTICLE 5.** To transact any other business that may legally come beforethe meeting.

### **Articles to be voted by Australian Ballot Polling Times - 7:00 A.M. Through 7:00 P.M.**

**ARTICLE 6.** Shall the voters of the school district approve the school board to expend \$4,056,455 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$19,747 per equalized pupil. This projected spending per equalized pupil is 0.52% higher than spending forthe currentyear.

A meeting will be held on Thursday, April 4, 2019 at 5:30 p.m. at East Montpelier Elementary School in East Montpelier to provide information on the articles to be voted by Australian ballot.

The legal voters of East Montpelier Town School District are further notified that voter qualification, registration, and absentee voting relative to said annual meeting shall be as provided in Section 553 of Title 16, and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

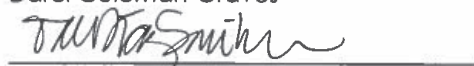
SCHOOL DIRECTORS



Rubin Bennett




Darci Coleman-Graves



Flor Diaz-Smith



Malinda Johnson



Stephen Looke

# EAST MONTPELIER SCHOOL DISTRICT ENROLLMENT TRENDS

## East Montpelier Enrollment Combinations

Historical Enrollment in Grade Combinations									
Year	PK-6	K-5	K-6	K-8	5-8	6-8	7-8	7-12	9-12
2007-08	<b>244</b>	193	<b>220</b>	287	128	94	67	<b>261</b>	194
2008-09	<b>270</b>	196	<b>235</b>	299	141	103	64	<b>232</b>	168
2009-10	<b>255</b>	188	<b>225</b>	292	135	104	67	<b>209</b>	142
2010-11	<b>248</b>	182	<b>213</b>	291	140	109	78	<b>207</b>	129
2011-12	<b>254</b>	186	<b>219</b>	292	141	106	73	<b>194</b>	121
2012-13	<b>238</b>	173	<b>208</b>	273	138	100	65	<b>191</b>	126
2013-14	<b>219</b>	161	<b>198</b>	267	135	106	69	<b>202</b>	133
2014-15	<b>213</b>	144	<b>174</b>	246	139	102	72	<b>214</b>	142
2015-16	<b>203</b>	138	<b>176</b>	242	127	104	66	<b>203</b>	137
2016-17	<b>210</b>	148	<b>174</b>	242	119	94	68	<b>205</b>	137
2017-18	<b>229</b>	163	<b>188</b>	248	107	85	60	<b>181</b>	121

Projected Enrollment in Grade Combinations									
Year	PK-6	K-5	K-6	K-8	5-8	6-8	7-8	7-12	9-12
2017-18	<b>229</b>	163	<b>188</b>	248	107	85	60	<b>181</b>	121
2018-19	<b>188</b>	165	<b>188</b>	237	101	72	49	<b>179</b>	130
2019-20	<b>196</b>	165	<b>196</b>	242	97	77	46	<b>168</b>	122
2020-21	<b>202</b>	181	<b>202</b>	254	108	73	52	<b>165</b>	113
2021-22	<b>217</b>	180	<b>217</b>	267	118	87	50	<b>152</b>	102
2022-23	<b>213</b>	180	<b>213</b>	269	133	89	56	<b>155</b>	99
2023-24	<b>212</b>	166	<b>212</b>	281	139	115	69	<b>161</b>	92
2024-25	<b>198</b>	173	<b>198</b>	274	127	101	76	<b>181</b>	105
2025-26	<b>205</b>	178	<b>205</b>	274	133	96	69	<b>182</b>	113
2026-27	<b>211</b>	172	<b>211</b>	261	121	89	50	<b>179</b>	129
2027-28	<b>204</b>	170	<b>204</b>	268	130	96	64	<b>195</b>	131

## EMES FUND BALANCE SUMMARY • PROJECTED FY 2018-2019

KEY: INCREASE(DECREASE)

AFTER AUDIT BEG. BALANCE 7/1/18

\$245,185

CURRENT YEAR PROJECTIONS:

REVENUE CHANGES:

Interest Income	\$13,124
Fund Balance Usage	(\$12,720)
Special Education	(\$12,219)
Reserve for Health Insurance Recapture FY19	(\$10,018)
Miscellaneous Income	\$29,881

TOTAL REVENUE CHANGES

**\$8,048**

EXPENSE CHANGES:

Staffing Changes-Salaries & Benefits	(\$5,908)
Special Education	\$26,863
Miscellaneous Expense	(\$17,158)
Interest Expense	\$4,421
Transfer to Capital Fund	\$0

TOTAL EXPENSE CHANGES

**\$8,218**

RESERVED FOR BUDGETS -Technology Equipment & Retirement

(\$39,416)

PROJECTED 6/30/19

\$222,035

# EMES SUMMARY OF CHANGES BUDGET 2020 VS. 2019

## ENTIRE BUDGET

### Town Meeting   % Change

#### Salary & Benefit Items

##### Negotiated Items

Salary Increases	\$56,518	1.42%
Health Insurance Inflation(11.8%) & Coverage Changes	\$31,174	0.78%
Miscellaneous Benefit Changes	\$71	0.00%
<b>Subtotal Negotiated Items</b>	<b>\$87,763</b>	<b>2.20%</b>

##### Staffing Changes:

Salary & Benefit Update-FY1920	-\$7,753	-0.19%
Salary & Benefit Update-.5 FTE Savings Paraeducators FY1819	-\$26,863	-0.67%
Salary & Benefit Update-Savings-Primarily Staffing changes FY1819	-\$17,305	-0.43%
<b>Subtotal Staffing Changes</b>	<b>-\$51,921</b>	<b>-1.30%</b>

#### **Total Salary & Benefit Items**

<b>\$35,842</b>	<b>0.90%</b>
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<b>Budget FY 19</b>
<b>\$2,335,320</b>

<b>Budget FY 20</b>
<b>\$2,371,162</b>

#### Nonsalary changes:

Instructional Prek Program-Contracted Services	\$10,000	0.25%
WCSU Assessments-Operations	\$8,079	0.20%
WCSU Assessments-SPED	\$20,137	0.50%
WCSU Assessments-Student Transportation	\$3,572	0.09%
Debt Savings-Bond Interest Savings	-\$11,948	-0.30%
<b>Total Nonsalary</b>	<b>\$29,840</b>	<b>0.75%</b>

<b>\$1,655,453</b>
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<b>\$1,685,293</b>
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#### **Total Budget Expense Change(A)**

<b>\$65,682</b>	<b>1.65%</b>
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<b>\$3,990,773</b>
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<b>\$4,056,455</b>
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#### **Revenue Changes**

Special Educ. Reimbursement	-\$10,997	-0.28%
Fund Balance Use for Early Retirement-\$12,720	\$0	0.00%
<b>Subtotal Revenue Changes(B)</b>	<b>-\$10,997</b>	<b>-0.28%</b>

#### **Net Impact on Taxes(A-B)\*\***

<b>\$76,679</b>	<b>1.92%</b>
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# EMES DETAILED BUDGET 2019-2020

**Town Meeting  
Final**

<b>DESCRIPTION</b>	<b>BUDGET 2018</b>	<b>ACTUAL 2018</b>	<b>BUDGET 2019</b>	<b>PROJECTED 2019</b>	<b>BUDGET 2020</b>
<b>REVENUES</b>					
TUITION	\$0	\$0	\$0	\$0	\$0
INVESTMENT EARNINGS INTEREST	\$52,225	\$65,213	\$52,225	\$47,804	\$52,225
MISCELLANEOUS INCOME-OTHER	\$13,185	\$36,078	\$13,185	\$13,185	\$13,185
EDUC. SPENDING REVENUES	\$3,669,004	\$3,650,400	\$3,807,332	\$3,797,314	\$3,884,011
SPED-EXPENDITURE REIMBURSEMENT	\$56,089	\$105,433	\$105,311	\$90,267	\$94,314
<b>SUBTOTAL REVENUES</b>	<b>\$3,790,503</b>	<b>\$3,857,124</b>	<b>\$3,978,053</b>	<b>\$3,948,570</b>	<b>\$4,043,735</b>
FUND BALANCE USAGE	\$20,439	\$20,439	\$12,720	\$12,720	\$12,720
<b>TOTAL REVENUES</b>	<b>\$3,810,942</b>	<b>\$3,877,563</b>	<b>\$3,990,773</b>	<b>\$3,961,290</b>	<b>\$4,056,455</b>

**NOTE: FUND BALANCE SUMMARY**

FUND BALANCE AS OF 7/1	\$318,644
INCREASE(DECREASE) FROM OPERATIONS	-\$73,459
PROJECTED FUND BALANCE 6/30	\$245,185

**INSTRUCTIONAL SERVICES**

SALARIES-TEACHERS	\$988,448	\$959,529	\$1,007,295	\$994,806	\$1,018,273
SALARIES-PARAEDUCATOR	\$3,045	\$0	\$3,105	\$3,105	\$3,198
SALARIES-TEMPORARY-SUBSTITUTES	\$22,330	\$29,681	\$22,911	\$22,911	\$23,598
GROUP HEALTH BENEFITS & HRA	\$247,180	\$242,312	\$230,032	\$220,059	\$239,362
SOCIAL SECURITY CONTRIBUTIONS	\$74,351	\$70,648	\$80,068	\$75,153	\$76,672
MISCELLANEOUS BENEFITS	\$29,201	\$24,315	\$29,758	\$29,665	\$31,011
TUITION REIMBURSEMENT	\$30,000	\$25,963	\$30,000	\$30,000	\$30,000
PROFESSIONAL EDUCATION SVC	\$7,000	\$11,785	\$7,000	\$7,000	\$7,000
TRAVEL	\$0	\$111	\$0	\$0	\$0
GENERAL SUPPLIES	\$24,297	\$25,252	\$24,297	\$24,297	\$24,297
BOOKS AND PERIODICALS	\$8,000	\$5,544	\$8,000	\$8,000	\$8,000
EQUIPMENT-CLASSROOM FURNITURE	\$0	\$0	\$0	\$0	\$0
DUES AND FEES	\$0	\$141	\$0	\$0	\$0
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>\$1,433,852</b>	<b>\$1,395,281</b>	<b>\$1,442,466</b>	<b>\$1,414,996</b>	<b>\$1,461,411</b>

**PRESCHOOL PROGRAM**

SALARIES-TEACHERS	\$53,441	\$51,164	\$54,367	\$60,654	\$62,474
SALARIES-PARAEDUCATOR	\$21,271	\$29,208	\$33,384	\$33,012	\$34,003
GROUP HEALTH BENEFITS & HRA	\$18,058	\$16,307	\$17,350	\$0	\$0
SOCIAL SECURITY CONTRIBUTIONS	\$5,481	\$6,029	\$6,500	\$6,595	\$7,380
MISCELLANEOUS BENEFITS	\$3,850	\$3,273	\$3,384	\$2,731	\$2,258
TUITION REIMBURSEMENT	\$0	\$0	\$570	\$570	\$570
PROFESSIONAL EDUCATION SVC	\$0	\$0	\$0	\$0	\$10,000
TUITION TO OTHER SCHOOL DISTRICTS	\$44,105	\$27,731	\$34,697	\$34,697	\$34,697
GENERAL SUPPLIES	\$1,000	\$1,391	\$1,000	\$1,000	\$1,000
<b>TOTAL PRESCHOOL PROGRAM</b>	<b>\$147,206</b>	<b>\$135,103</b>	<b>\$151,252</b>	<b>\$139,259</b>	<b>\$152,382</b>

**GUIDANCE SERVICES**

SALARIES-TEACHERS	\$34,691	\$34,685	\$35,587	\$35,317	\$36,377
GROUP HEALTH BENEFITS & HRA	\$10,171	\$17,975	\$9,652	\$9,652	\$10,578
SOCIAL SECURITY CONTRIBUTIONS	\$2,522	\$2,331	\$2,591	\$2,570	\$2,635
MISCELLANEOUS BENEFITS	\$1,043	\$1,294	\$1,005	\$1,005	\$923
GENERAL SUPPLIES	\$500	\$607	\$500	\$500	\$500
BOOKS AND PERIODICALS	\$250	\$0	\$250	\$250	\$250
<b>TOTAL GUIDANCE SERVICES</b>	<b>\$49,177</b>	<b>\$56,892</b>	<b>\$49,585</b>	<b>\$49,294</b>	<b>\$51,263</b>

**HEALTH SERVICES**

SALARIES-TEACHERS	\$73,780	\$72,497	\$74,463	\$70,392	\$72,504
GROUP HEALTH BENEFITS & HRA	\$0	\$2,617	\$0	\$19,304	\$21,157
SOCIAL SECURITY CONTRIBUTIONS	\$5,644	\$5,327	\$5,696	\$5,121	\$5,252
MISCELLANEOUS BENEFITS	\$1,904	\$1,748	\$1,826	\$1,826	\$1,661
GENERAL SUPPLIES	\$1,120	\$932	\$1,120	\$1,120	\$1,120
BOOKS AND PERIODICALS	\$145	\$0	\$145	\$145	\$145



# EMES DETAILED BUDGET 2019-2020

Town Meeting  
Final

<u>DESCRIPTION</u>	<u>BUDGET 2018</u>	<u>ACTUAL 2018</u>	<u>BUDGET 2019</u>	<u>PROJECTED 2019</u>	<u>BUDGET 2020</u>
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<b>TOTAL HEALTH SERVICES</b>	<b>\$82,593</b>	<b>\$83,121</b>	<b>\$83,250</b>	<b>\$97,908</b>	<b>\$101,839</b>
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## **SCHOOL LIBRARY SERVICES**

SALARIES-TEACHERS	\$27,752	\$27,748	\$29,869	\$29,653	\$30,501
SALARIES-PARAEDUCATOR	\$22,355	\$25,846	\$26,730	\$29,241	\$30,118
GROUP HEALTH BENEFITS & HRA	\$18,759	\$15,593	\$11,398	\$11,398	\$12,403
SOCIAL SECURITY CONTRIBUTIONS	\$3,728	\$3,825	\$4,330	\$4,505	\$4,637
MISCELLANEOUS BENEFITS	\$2,926	\$3,096	\$3,252	\$3,402	\$3,367
GENERAL SUPPLIES	\$1,395	\$1,691	\$1,395	\$1,395	\$1,395
BOOKS AND PERIODICALS	\$5,800	\$5,663	\$5,800	\$5,800	\$5,800
<b>TOTAL SCHOOL LIBRARY SERVICES</b>	<b>\$82,715</b>	<b>\$83,462</b>	<b>\$82,774</b>	<b>\$85,394</b>	<b>\$88,221</b>

## **INSTRUCTIONAL -RELATED TECHNOLOGY SVCS**

SALARIES-TEACHERS	\$41,628	\$44,641	\$44,804	\$44,480	\$45,751
GROUP HEALTH BENEFITS & HRA	\$12,205	\$5,836	\$0	\$0	\$0
SOCIAL SECURITY CONTRIBUTIONS	\$3,026	\$3,288	\$3,428	\$3,403	\$3,500
MISCELLANEOUS BENEFITS	\$1,172	\$1,082	\$1,126	\$1,126	\$1,027
TUITION REIMBURSEMENT	\$100	\$0	\$100	\$100	\$100
TECHNOLOGY RELATED R&M	\$0	\$400	\$0	\$0	\$0
RENTALS AND LEASES-COPIER	\$4,000	\$688	\$4,000	\$4,000	\$4,000
COMMUNICATIONS	\$17,500	\$19,502	\$17,500	\$17,500	\$17,500
SUPPLIES-TECHN RELATED	\$1,000	\$1,362	\$1,000	\$1,000	\$1,000
SUPPLIES-TECHN RELATED-SOFTWARE	\$1,000	\$442	\$1,000	\$1,000	\$1,000
EQUIPMENT	\$30,000	\$16,856	\$30,000	\$30,000	\$30,000
<b>TOTAL INSTR REL-TECHNOLOGY SVCS</b>	<b>\$111,631</b>	<b>\$94,097</b>	<b>\$102,958</b>	<b>\$102,609</b>	<b>\$103,878</b>

## **SU ASSESSMENTS**

SU ASSESSMENTS	\$254,516	\$254,516	\$263,638	\$263,638	\$271,718
<b>TOTAL SU ASSESSMENTS</b>	<b>\$254,516</b>	<b>\$254,516</b>	<b>\$263,638</b>	<b>\$263,638</b>	<b>\$271,718</b>

## **BOARD OF EDUCATION SVCS.**

SALARIES-ADMINISTRATION	\$711	\$0	\$735	\$735	\$757
SALARIES-CLERICAL	\$731	\$1,162	\$756	\$756	\$779
SOCIAL SECURITY CONTRIBUTIONS	\$107	\$89	\$111	\$111	\$114
TUITION REIMBURSEMENT	\$250	\$373	\$250	\$250	\$250
OFFICIAL SVC TAX COLLECT.	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
LEGAL SERVICES	\$4,000	\$1,152	\$4,000	\$4,000	\$4,000
INSURANCE	\$11,130	\$11,128	\$11,130	\$11,130	\$11,130
ADVERTISING	\$500	\$0	\$500	\$500	\$500
GENERAL SUPPLIES	\$200	\$0	\$200	\$200	\$200
DUES & FEES	\$1,700	\$2,045	\$1,700	\$1,700	\$1,700
<b>TOTAL BOARD OF EDUCATION SVCS.</b>	<b>\$28,329</b>	<b>\$24,949</b>	<b>\$28,382</b>	<b>\$28,382</b>	<b>\$28,430</b>

## **OFFICE OF THE PRINCIPAL**

SALARIES-ADMINISTRATION	\$92,253	\$94,071	\$96,893	\$96,517	\$99,412
SALARIES-CLERICAL	\$61,865	\$60,098	\$60,536	\$58,040	\$59,676
SALARIES-TEMPORARY-SUBS	\$3,937	\$2,349	\$4,075	\$4,075	\$4,197
GROUP HEALTH BENEFITS & HRA	\$24,894	\$22,552	\$22,153	\$22,153	\$24,257
SOCIAL SECURITY CONTRIBUTIONS	\$11,827	\$11,448	\$12,091	\$11,872	\$12,197
MISCELLANEOUS BENEFITS	\$8,100	\$7,559	\$7,884	\$7,134	\$7,465
TUITION REIMBURSEMENT	\$1,200	\$0	\$1,200	\$1,200	\$1,200
PURCHASED PROF & TECHNICAL SERVICE	\$0	\$0	\$0	\$0	\$0
COMMUNICATIONS-POSTAGE	\$4,260	\$470	\$4,260	\$4,260	\$4,260
TRAVEL	\$300	\$0	\$300	\$300	\$300
GENERAL SUPPLIES	\$3,000	\$886	\$3,000	\$3,000	\$3,000
DUES & FEES	\$1,100	\$850	\$1,100	\$1,100	\$1,100
<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$212,736</b>	<b>\$200,283</b>	<b>\$213,492</b>	<b>\$209,651</b>	<b>\$217,064</b>

## **FISCAL SERVICES**

# EMES DETAILED BUDGET 2019-2020

**Town Meeting**  
**Final**

DESCRIPTION	BUDGET 2018	ACTUAL 2018	BUDGET 2019	PROJECTED 2019	BUDGET 2020
INTEREST EXPENSE-REVENUE ANTIC LOAN	\$52,225	\$48,311	\$52,225	\$47,804	\$52,225
<b>TOTAL FISCAL SERVICES</b>	<b>\$52,225</b>	<b>\$48,311</b>	<b>\$52,225</b>	<b>\$47,804</b>	<b>\$52,225</b>

## OPERATION AND MAINT.PLANT

SALARIES-TECHNICAL/TRADES	\$131,410	\$128,563	\$134,666	\$136,464	\$140,558
SALARIES-TEMPORARY-SUBS	\$4,060	\$5,568	\$4,202	\$4,202	\$4,328
GROUP HEALTH BENEFITS & HRA	\$7,720	\$7,904	\$7,469	\$14,938	\$16,275
SOCIAL SECURITY CONTRIBUTIONS	\$10,363	\$10,156	\$10,623	\$10,761	\$11,084
MISCELLANEOUS BENEFITS	\$9,119	\$9,087	\$9,285	\$8,715	\$9,151
UTILITY SERVICES	\$4,000	\$4,508	\$4,000	\$4,000	\$4,000
CLEANING SERVICES	\$20,000	\$16,379	\$20,000	\$20,000	\$20,000
REPAIR AND MAINTENANCE SERVICES	\$18,800	\$17,504	\$14,410	\$14,410	\$14,410
TRAVEL	\$300	\$0	\$300	\$300	\$300
SERVICES PURCHASED-SU	\$0	\$0	\$0	\$0	\$0
GENERAL SUPPLIES	\$16,000	\$15,038	\$16,000	\$16,000	\$16,000
ELECTRICITY	\$39,900	\$36,517	\$39,900	\$39,900	\$39,900
OIL	\$8,400	\$4,646	\$8,400	\$8,400	\$8,400
OTHER ENERGY-WOOD CHIPS	\$20,000	\$18,144	\$17,500	\$17,500	\$17,500
EQUIPMENT	\$4,600	\$8,100	\$4,600	\$4,600	\$4,600
<b>TOTAL OPERATION AND MAINT.PLANT</b>	<b>\$294,672</b>	<b>\$282,114</b>	<b>\$291,355</b>	<b>\$300,190</b>	<b>\$306,506</b>

## STUDENT TRANSPORTATION SV

SU ASSESSMENTS	\$95,818	\$90,236	\$127,705	\$127,705	\$131,277
<b>TOTAL STUDENT TRANSPORTATION SV</b>	<b>\$95,818</b>	<b>\$90,236</b>	<b>\$127,705</b>	<b>\$127,705</b>	<b>\$131,277</b>

## STUDENT TRANS-OTHER

STUDENT TRANS-FIELD TRIPS	\$4,000	\$7,063	\$4,000	\$4,000	\$4,000
<b>TOTAL STUDENT TRANS-OTHER</b>	<b>\$4,000</b>	<b>\$7,063</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>

## DEBT SERVICE

REDEMPTION OF PRINCIPAL	\$411,050	\$410,976	\$411,050	\$411,050	\$411,127
INTEREST LONG TERM DEBT	\$197,703	\$197,777	\$185,285	\$185,285	\$173,260
<b>TOTAL DEBT SERVICE</b>	<b>\$608,753</b>	<b>\$608,753</b>	<b>\$596,335</b>	<b>\$596,335</b>	<b>\$584,387</b>

## FUND TRANSFER OUT

FUND TRANSFER-CAPITAL IMPROVEMENTS	\$71,522	\$156,451	\$71,522	\$71,522	\$71,522
FUND TRANSFER-FOOD SERVICE	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>\$81,522</b>	<b>\$166,451</b>	<b>\$81,522</b>	<b>\$81,522</b>	<b>\$81,522</b>

## INSTR.SVC-STUDENT SUP SVC

SALARIES-TEACHERS	\$0	\$0	\$0	\$0	\$0
SALARIES-PARAEDUCATOR	\$58,484	\$123,045	\$130,210	\$104,616	\$107,649
SALARIES-TEMPORARY-SUBS	\$508	\$9,603	\$525	\$2,525	\$2,601
GROUP HEALTH BENEFITS & HRA	\$31,097	\$39,375	\$38,812	\$41,019	\$44,798
SOCIAL SECURITY CONTRIBUTIONS	\$4,109	\$9,675	\$9,513	\$7,659	\$7,833
MISCELLANEOUS BENEFITS	\$5,961	\$6,577	\$8,996	\$5,900	\$5,536
<b>TOTAL INSTR.SVC-STUDENT SUP SVC</b>	<b>\$100,159</b>	<b>\$188,275</b>	<b>\$188,056</b>	<b>\$161,719</b>	<b>\$168,417</b>

## SUPPORT PROGRAMS

SU ASSESSMENTS	\$171,038	\$211,676	\$231,778	\$231,778	\$251,915
<b>TOTAL SUPPORT PROGRAMS</b>	<b>\$171,038</b>	<b>\$211,676</b>	<b>\$231,778</b>	<b>\$231,778</b>	<b>\$251,915</b>

## ENGLISH LANGUAGE LEARNERS

SERVICE PURCHASE-SU	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ENGLISH LANGUAGE LEARNERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>TOTAL EXPENSES</b>	<b>\$3,810,942</b>	<b>\$3,930,583</b>	<b>\$3,990,773</b>	<b>\$3,942,184</b>	<b>\$4,056,455</b>
<b>PROFIT(LOSS)</b>	<b>\$0</b>	<b>-\$53,020</b>	<b>\$0</b>	<b>\$19,106</b>	<b>\$0</b>

## ANNUAL BUDGET REPORT • 2019-2020

These calculations assume Washington Central Supervisory Union NOT Washington Central Unified Union School District(WCUUSD)  
 NOTE: Includes East Montpelier Elementary and U32 Proposed Budgets to the WCUUSD Transition Board.

										\$1.00	\$1.580
										TAX RATES:	
Education Spending Per Eq Pupil						District Spn Adjustment	Equalized Pupils	Equalized Homestead	Actual Homestead	Equalized Nonresidential	Actual Nonresidential
Projected Budget 19-20							403.92	\$1,806	\$1,895	\$1,580	\$1,658
Budget 18-19							402.63	\$1,842	\$1,922	\$1,580	\$1,649
							0.32%				

## Town

### Projected Budget 19-20

## Budget 18-19

Common of		Actual Homestead	Actual
Appraisal		Tax Rate	Nonresidential Tax Rate
FY13-14	98.22%	\$1.661	\$1.466
FY14-15	98.98%	\$1.798	\$1.531
FY15-16	94.10%	\$1.976	\$1.631
FY16-17	94.60%	\$1.954	\$1.623
FY17-18	94.94%	\$1.902	\$1.617
FY18-19	95.83%	\$1.922	\$1.649
<b>FY19-20</b>	<b>95.32%</b>	<b>\$1.895</b>	<b>\$1.658</b>
Local Tax Impact-Increase(Decrease)		<b>-\$0.027</b>	<b>\$0.009</b>
Impact on a \$100,000 property		<b>-\$27</b>	<b>\$9</b>

Local Tax Impact-Increase(Decrease)

## Impact on a \$100,000 property

Education Spending Per

### Equalized Pupil

\$19,266
\$19,747
\$18,809

Amount Per Town

## Elementary

U32

**\*\*Note: the tax rate is allocated as follows:**

**TAX RATES:**

**Current Common Appraised at 100%**

	<u>Level of Appraisal</u>	<u>Equalized</u>	<u>Total Tax Rate</u>
<b>FY19-20</b>			
Elementary Tax Rate	\$0.044	\$0.902	\$0.946
U32 Tax Rate	\$0.044	\$0.905	\$0.949
<b>TOTAL Tax Rate</b>	<b>\$0.089</b>	<b>\$1.806</b>	<b>\$1.895</b>

## WCSU BUDGET ALLOCATION

### WCSU Central Office Budget and East Montpelier Elementary School Share

The Central Office budget is paid for by all the member schools, and appears in each school's budget. Each school's share is determined by its equalized pupils. Using the equalized pupils, the allocation for East Montpelier Elementary School is 13.5% for FY 2019-2020. The total assessment for East Montpelier Elementary is \$654,910 which is an increase of \$31,789 over 2018-2019. The increase of \$31,789 represents a 0.79% increase to the East Montpelier budget. The full budget detail is available from the WCSU Central Office.

#### **Summary of Services Received From WCSU Central Office:**

#### **Function & Services (not an exclusive list): East Montpelier share is \$271,718**

**Administration Services** - SU leadership, planning & coordination; background checks; contract administration; legal issues; legislation; school quality standards; SU calendar; oversight of teacher and principal evaluation; new required accounting & software standards.

**Curriculum Services** - Curriculum planning, implementing and evaluating; technology integration; state and local assessments planning and results reporting; job-embedded professional development across the SU; grant writing.

**Technology Services** - Technology planning; supervision of tech staff; network administration and support; SU wide purchases; system development and implementation; and integration of technology into SU operations are included in this total.

**Fiscal Services** - Budget development for all schools; monthly financial reports; accounts payable, purchase orders; payroll and benefits; SU wide bidding; investments and loans; bus contract; oversight of audits, food services, Community Connections and all grants.

**Student Special Services** - Oversight, planning, implementation, tracking and funding of all students with disabilities PreK-12 plus homeschoolers, private school students and homeless students, special education summer programs and evaluation team are included in this total.

**Preschool Administration** - Planning, coordination and implementation of the preschool program, systems, practices and support for all schools; preparation for accreditation.

**Special Education** - All Special Education costs are included in the WCSU Budget(-except paraeducators.) East Montpelier share is \$251,915

**Student Transportation** - All student transportation costs to/from school are included in the WCSU Budget. East Montpelier share is \$131,277

# WCSU SUMMARY OF CHANGES BUDGET 2020 VS. 2019

## Final SU Board

### Budget Changes for Assessments:

<b>Salary and Benefits</b>	<b>Increase (Decrease)</b>	<b>Entire Budget % Change</b>
Salary increases & Staffing Changes(No New Positions)	\$110,867	1.24%
Health Insurance-Estimated Inflation @ 11.8% & New Enrollment	\$30,042	0.34%
Miscellaneous Benefits	-\$10,000	-0.11%
<b>Subtotal Salary and Benefit Items</b>	<b>\$130,909</b>	<b>1.47%</b>

### Nonsalary Items

Central Office-wide Changes	\$0	0.00%
<b>Subtotal Nonsalary Items</b>	<b>\$0</b>	<b>0.00%</b>

<b>Subtotal of Budget Changes</b>	<b>\$130,909</b>	<b>1.47%</b>
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### Expense Changes Reimbursed @ 100%

State Placed Students & 504(A)	-\$286,753	
Shared Service Programs(B)	\$75,362	
Shared Service Programs-Student Transportation(C)	\$46,353	
Case Management	\$41,610	
Shared Service Programs-All SPED Costs/No Para's(D)	\$365,419	
<b>Subtotal Expense Changes Reimbursed at 100%</b>	<b>\$241,991</b>	<b>2.71%</b>

<b>Total Expense Budget</b>	<b>\$372,900</b>	<b>4.18%</b>
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**Budget FY 18-19**  
**\$8,914,555**

**Budget FY 19-20**  
**\$9,287,455**

### Revenue Changes Related to Budget Increases:

State Placed Student Reimbursement(A)	-\$286,753	
Shared Service Programs(B)	\$87,727	
Shared Service Programs-Student Transportation(C)	\$42,383	
Shared Service Programs-All SPED Costs/No Para's(D)	\$308,649	
Case Management	\$41,610	
Interest Income	\$5,000	
<b>Subtotal Revenue Changes</b>	<b>\$198,616</b>	<b>2.23%</b>

<b>Net Impact on Assessments (Expense-Revenue Changes)</b>	<b>\$174,284</b>	<b>1.96%</b>
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# WCSU BUDGET SUMMARY

## Washington Central Supervisory Union Budget Summary

### Final SU Board

	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget	Increase (Decrease)
<b>Revenues:</b>					
SU Assessments	\$1,846,005	\$1,996,456	\$1,996,455	\$2,010,674	\$14,218
Earnings on Investments	\$13,672	\$7,600	\$7,600	\$12,600	\$5,000
Shared SU Services & Miscellaneous Income	\$125,664	\$62,711	\$140,771	\$150,439	\$87,728
SPED Reimbursements & SU Assessments	\$4,045,255	\$4,337,859	\$4,681,273	\$4,802,602	\$464,743
State Reimbursements-State Placed, 504 & Case Mgmt	\$833,257	\$1,105,100	\$762,244	\$859,957	-\$245,143
Student Transportation Svcs-Reimbursement & Assess	\$1,364,700	\$1,404,829	\$1,489,594	\$1,451,183	\$46,354
<b>Subtotal</b>	<b>\$8,228,553</b>	<b>\$8,914,555</b>	<b>\$9,077,937</b>	<b>\$9,287,455</b>	<b>\$372,900</b>

Fund Balance Usage	\$0	\$0	\$0	\$0	\$0
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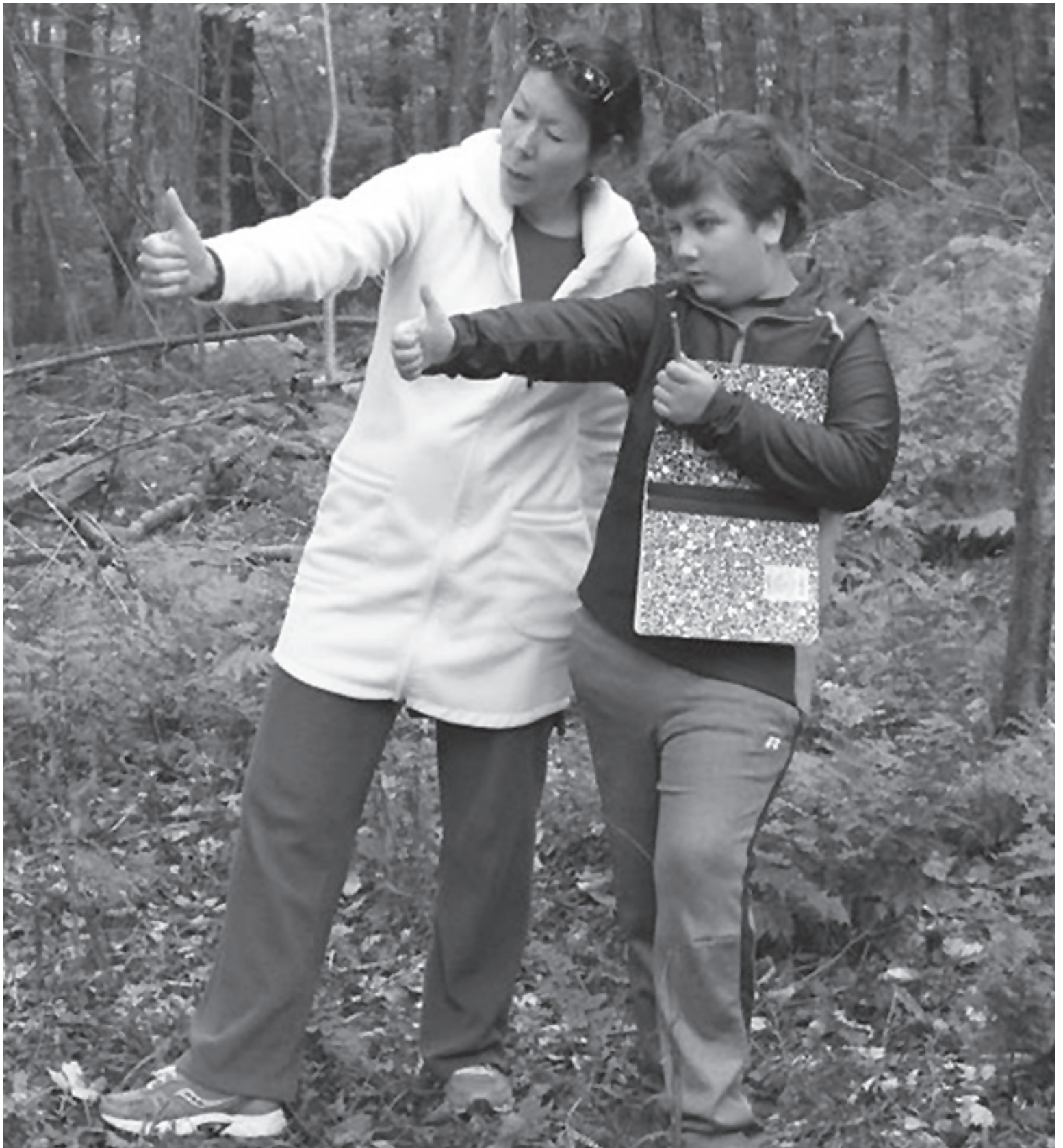
<b>Total Revenues</b>	<b>\$8,243,553</b>	<b>\$8,914,555</b>	<b>\$9,077,937</b>	<b>\$9,287,455</b>	<b>\$372,900</b>
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## Expenditures:

Instruct Curriculum Services	\$125,217	\$218,924	\$287,875	\$253,501	\$34,577
Technology Services	\$592,798	\$690,000	\$690,000	\$667,552	-\$22,448
Superintendent's Office & Board Services	\$563,711	\$536,354	\$566,972	\$554,698	\$18,344
Preschool Administration	\$0	\$0	\$0	\$0	\$0
Fiscal Services	\$478,078	\$465,256	\$529,816	\$541,583	\$76,327
Operation and Maint Plant	\$20,865	\$24,760	\$24,758	\$24,907	\$147
Debt Service	\$0	\$0	\$0	\$0	\$0
Fund Transfers-Capital, Building & Financial Software	\$138,350	\$145,000	\$145,000	\$145,000	\$0
Instructional Svcs-State Placed Students & Case Mgmt.	\$778,472	\$1,105,100	\$807,801	\$859,957	-\$245,143
Special Education Summer Program & Eval Team	\$238,377	\$330,157	\$269,717	\$288,957	-\$41,200
Special Area Admin. Services	\$191,807	\$204,692	\$204,798	\$210,957	\$6,265
School SPED Programs-(No Paraeducators)	\$3,638,733	\$3,789,482	\$4,157,125	\$4,289,160	\$499,678
Student Transportation Services	\$1,370,674	\$1,404,830	\$1,404,830	\$1,451,183	\$46,353

<b>Total Expenditures</b>	<b>\$8,137,082</b>	<b>\$8,914,555</b>	<b>\$9,088,692</b>	<b>\$9,287,455</b>	<b>\$372,900</b>
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<b>Fund Balance Increase(Decrease)</b>	<b>\$106,471</b>	<b>\$0</b>	<b>-\$10,755</b>	<b>\$0</b>	<b>\$0</b>
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Washington Central Supervisory Union

U-32 Union High School • Montpelier, Vermont

**ANNUAL BUDGET REPORT • 2019-2020**

## SCHOOL BOARD REPORT

*[This Report was originally written and submitted Jan. 19th, 2019]*

Over the last year, the U-32 School Board has worked hard to help our school meet our mission to “nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities”. At the same time, we have focused on big changes mandated by the State Board of Education through Act 46. At the end of November, the State Board ruled that the six Washington Central Supervisory Union (WCSU) school boards must merge into one board by July 2019. While there is a lawsuit pending, at present WCSU is operating under the assumption we will comply with the State Board’s ruling. As part of this process, a new school board will be elected this spring; it will need to quickly review recommended budgets from the transitional board (comprised of two members from each local board) before proposing a single school budget to the voters of our five towns.

To that end, the U-32 School Board and administration prepared the U-32 portion of that budget in a manner very similar to past years. Our recommendation for the U-32 portion increases expenses by just under 3%, including increases to employee salary and benefits per our teacher contracts, our WCSU assessment which covers special education and transportation expenses, increased tuition for U-32 students taking classes at the Central Vermont Career Center in Barre, and our food service program. With our recommended budget, there would be a reduction of an estimated six positions in non-licensed teaching personnel. More information about the final budget proposal and tax implications will be available once the new board issues a warning this spring.

It has been an exciting year at U-32. Teachers are focused on proficiency-based learning, and all the assessments and grading that come with this transition. The State mandated that beginning next year, students graduate based on proficiencies instead of traditional Carnegie units. In other words, we will focus on each student’s skills and abilities and not on the number of classes they have taken. This transition has been challenging for teachers, administrators and students. The Board has set goals that support this transition and has asked the administration to report on the progress students are making toward the learning outcomes adopted a few years ago. As more data is collected about student learning, these reports to the Board have become more comprehensive and informative.

The U-32 Board has members from each of our five towns. We work closely together to ensure all students receive a high-quality education no matter what town they live in. We trust that our Supervisory Union will continue to work together for the good of all students and that the voices from all the different towns will be heard and respected. As always, it has been a pleasure representing Middlesex on the U-32 Board. I thank you for your continued support of our schools as we move forward together.

*By Adrienne Magida*



## U-32 SCHOOL DISTRICT WARNING

The legal voters of the Union High School District No. 32 ("U-32"), a municipal corporation consisting of the Town School Districts of Berlin, Calais, East Montpelier, Middlesex, and Worcester, Vermont, are hereby notified and warned to meet in their respective towns on Tuesday, April 9, 2019, to vote by Australian ballot on Articles 1 through 3 as outlined below.

### Polling Places and Times:

Berlin Municipal Office, 108 Shed Road, Berlin – 10:00 AM - 7:00 PM

Calais Town Office, 3120 Pekin Brook Road, Calais – 7:00 AM - 7:00 PM

East Montpelier Elementary School in East Montpelier – 7:00 AM – 7:00 PM

Middlesex Town Office, 5 Church Street, Middlesex – 7:00 AM – 7:00 PM

Worcester Town Hall, 12 Worcester Village Road, Worcester – 10:00 AM – 7:00 PM

A public hearing will take place at U-32, Room 128/131 at 6:00 PM on Wednesday, April 3, 2019 to provide information on the articles to be voted by Australian Ballot at the municipalities' respective locations on Tuesday, April 9, 2019.

The legal voters of U-32 are further notified that voter qualification, registration, and absentee voting relative to said annual meeting shall be as provided in Sections 553 and 706(u) of Title 16, and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

**ARTICLE 1** Shall the voters of the Union High School District 32 approve the school board to expend \$15,159,196 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$18,809 per equalized pupil. This projected spending per equalized pupil is 4.17% higher than spending for the current year.

**ARTICLE 2** Shall the School District authorize the Board of School Directors of Union District No. 32 to hold any audited fund balance as of June 30, 2019 in a reserve fund to be expended under the control and direction of the Board of School Directors for the purpose of operating the school?


**ARTICLE 3** Shall the School District authorize the Board of School Directors to borrow money in anticipation of the receipt of revenues for the 2019-2020 school year?

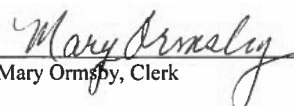
### SCHOOL DIRECTORS

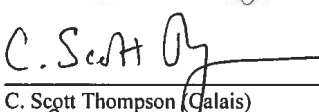
  
Karen Bradley (East Montpelier)

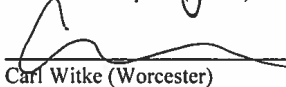
  
Kari Bradley (East Montpelier)

  
Jonathan Goddard (Berlin)

  
George Gross (Berlin)

  
Mary Ormsby, Clerk

  
C. Scott Thompson (Calais)

  
Carl Witke (Worcester)

## U-32 SCHOOL DISTRICT TREASURER'S REPORT

Title 16 V.S.A., Section 706j(3) mandates the election of a treasurer for union school districts.

The citizens of Berlin, Calais, East Montpelier, Middlesex, and Worcester must elect a Treasurer and approve a budget for the ensuing fiscal year. The financial dictates of the voters are carried out by the Washington Central Supervisory Union Business Office.

The school district's financial records have been maintained in an appropriate and satisfactory manner. The Treasurer's report is submitted in accordance with Section 706q of the same statute.

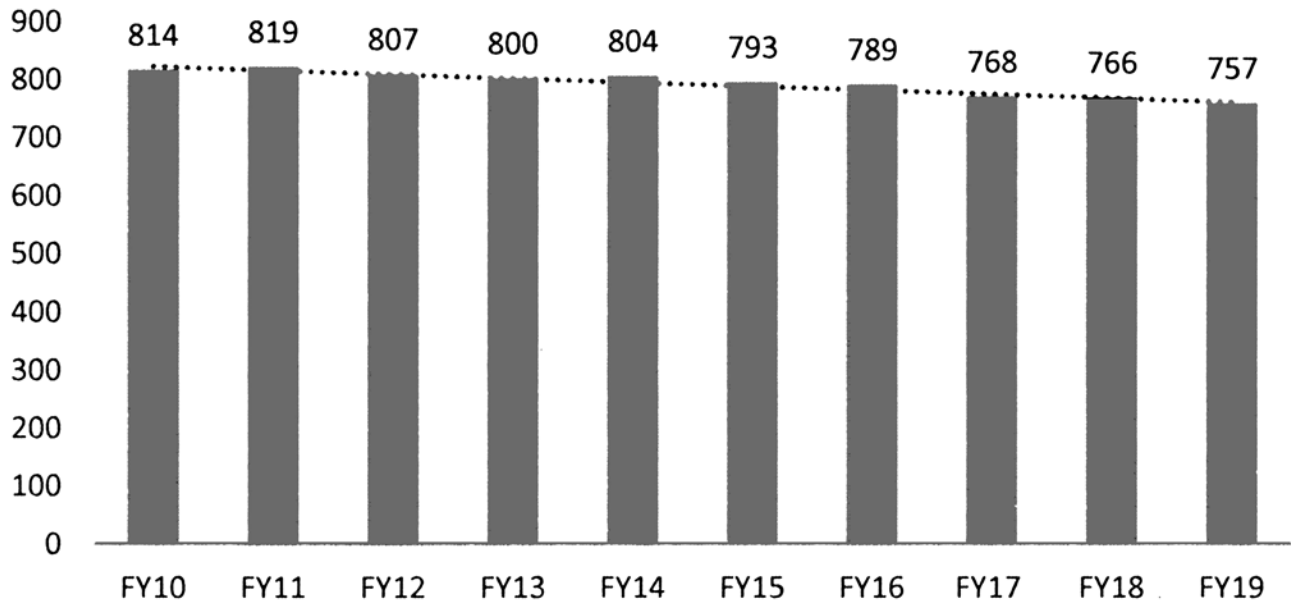
Respectfully Submitted,

Mary Ormsby



## U-32 SCHOOL DISTRICT ENROLLMENT TRENDS

### Student Count October 1



## U-32 FUND BALANCE SUMMARY • PROJECTED FY 2018-2019

KEY: INCREASE(DECREASE)

AFTER AUDIT BEG. BALANCE 7/1/18

\$1,200,731

CURRENT YEAR PROJECTIONS:

REVENUE CHANGES:

Interest Income	\$18,000
Tuition Income	\$172,211
Special Education	(\$28,326)
Reserve for Health Insurance Recapture FY19	(\$34,631)
Miscellaneous Income	\$42,717

TOTAL REVENUE CHANGES

**\$169,971**

EXPENSE CHANGES:

Staffing Changes-Salaries & Benefits	(\$94,831)
Special Education	\$75,330
Miscellaneous Expense	(\$48,586)
Interest Expense	\$5,587
Transfer to Capital Fund	(\$500,000)

TOTAL EXPENSE CHANGES

**(\$562,500)**

RESERVED FOR BUDGETS -Technology Equipment

(\$35,555)

PROJECTED 6/30/19

\$772,647

# U-32 SUMMARY OF CHANGES BUDGET 2020 VS. 2019

	Town Meeting	INCREASE (DECREASE)	ENTIRE BUDGET % CHANGE	BUDGET 2020
	BUDGET 2019			
<b>SALARIES AND BENEFITS</b>				
<b><u>Negotiated Items</u></b>				
Salary Estimate		\$242,722	1.64%	
Health Insurance @ 11.8% Increase with current coverage		\$104,928	0.71%	
Miscellaneous Benefit Changes		-\$20,873	-0.14%	
<b>SUBTOTAL NEGOTIATED ITEMS</b>		<b>\$326,777</b>	<b>2.20%</b>	
<b><u>Other Staffing Changes</u></b>				
Salary & Benefit Update- FY18-19		\$25,925	0.17%	
Special Education Additional positions-1:1 Paraeducators -2.0 FTE-FY18-19		-\$75,330	-0.51% *See Revenues Below	
Salary & Benefit Update-WCSU-Alternative Program .4 FTE		\$26,317	0.18% *See Revenues Below	
Academic Program Changes		-\$211,705	-1.43%	
<b>SUBTOTAL OTHER STAFFING CHANGES</b>		<b>-\$234,793</b>	<b>-1.58%</b>	
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$9,352,145</b>	<b>\$91,984</b>	<b>0.62%</b>	<b>\$9,444,129</b>
<b><u>NONSALARY ITEMS</u></b>				
WCSU Assessments-Operations		\$15,963	0.11%	
WCSU Assessments-Special Education		\$102,439	0.69%	
WCSU Assessment-Student Transportation Services		\$6,490	0.04%	
Technology Services-Software		\$20,000	0.13%	
School-wide Supplies-Special Education		\$10,000	0.07%	
Technical Education Tuition(Addl 3 FTE +tuition 10.2% from current year actual)		\$101,287	0.68%	
<b>TOTAL NONSALARY-w/o OTHER ITEMS</b>	<b>\$4,424,230</b>	<b>\$256,179</b>	<b>1.73%</b>	<b>\$4,680,409</b>
<b>SUBTOTAL BASE BUDGET INCREASE</b>	<b>\$13,776,375</b>	<b>\$348,163</b>	<b>2.35%</b>	<b>\$14,124,538</b>
<b><u>OTHER ITEMS</u></b>				
Debt Service-Bond Payment	\$620,568	-\$22,910	-0.15%	\$597,658
Capital Fund -Transfer	\$437,000	\$0	0.00%	\$437,000
<b>TOTAL OTHER ITEMS</b>	<b>\$1,057,568</b>	<b>-\$22,910</b>	<b>-0.15%</b>	<b>\$1,034,658</b>
<b>EXPENSE BUDGET TOTAL</b>	<b>\$14,833,943</b>	<b>\$325,253</b>	<b>2.19%</b>	<b>\$15,159,196</b>
<b>Revenues that Offset Expense Increases(Decreases):</b>				
Special Education Reimbursements		-\$154,582	-1.04% *See Expenses Above	
Miscellaneous Income-Alt Program		\$26,317	0.18% *See Expenses Above	
Operation of Plant-Shared Services		-\$26,600	-0.18%	
Interest Income		\$10,000	0.07%	
<b>Subtotal Revenues</b>		<b>-\$144,865</b>	<b>-0.98%</b>	
<b>Net Increase After Revenues that Offset Expense Increases (A)</b>		<b>\$470,117</b>	<b>3.17%</b>	
<b>Other Revenues that Impact Tax Increases:</b>				
Tuition Income-Level Budget @50 Students with 3% Increase		\$27,447	0.19%	
<b>Subtotal Revenues(B)</b>		<b>\$27,447</b>	<b>0.19%</b>	
<b>Total Tax Impact(A+B)</b>		<b>\$442,670</b>	<b>2.98%</b>	

# U-32 DETAILED BUDGET 2019-2020

Town Meeting

U-32 BUDGET 2019-2020 DESCRIPTION	ACTUAL 2017-2018	BUDGET 2018-2019	PROJECTED 2018-2019	BUDGET 2019-2020
<b>REVENUES</b>				
TUITION FROM INDIVIDUALS	17,427	18,298	18,298	18,847
TUITION-SCHOOL DISTRICTS	1,053,366	896,602	896,602	923,500
INVESTMENT EARNINGS INTER	158,066	140,000	140,640	150,000
MISCELLANEOUS INC-ATHLETICS	55,202	35,200	35,200	35,200
MISC INC-OPN OF PLANT & FACILITY USE	21,820	41,000	17,000	14,400
MISCELLANEOUS INC-PERF. ARTS.	20,832	13,600	13,600	13,600
MISCELLANEOUS INC-YEARBOOKS	7,614	12,000	12,000	12,000
MISCELLANEOUS INC-OTHER	50,069	44,971	77,057	71,288
EDUCATION SPENDING REVENUES	12,523,209	13,013,190	12,978,559	13,422,744
STATE AID TECHNICAL CENTER	198,706	232,508	232,508	265,624
DRIVER EDUCATION-REIMB.VT	6,042	5,000	5,000	5,000
HIGH SCHOOL COMPLETION REIMB	1,200	2,500	2,500	2,500
SPECIAL EDUCATION EXPENDITURE REIMB	318,758	379,074	358,839	224,494
<b>SUBTOTAL REVENUES</b>	<b>\$14,432,311</b>	<b>\$14,833,943</b>	<b>\$14,787,803</b>	<b>\$15,159,196</b>
FUND BALANCE	0	0	34,631	0
<b>TOTAL REVENUES</b>	<b>\$14,432,311</b>	<b>\$14,833,943</b>	<b>\$14,822,434</b>	<b>\$15,159,196</b>
<b>EXPENDITURES</b>				
<b>BUSINESS TECH PROGRAM</b>				
SALARIES	140,286	143,868	142,456	148,617
BENEFITS	25,838	27,980	27,870	27,123
TRAVEL	207	0	0	0
GENERAL SUPPLIES	2,932	750	750	750
BOOKS AND PERIODICALS	225	2,000	2,000	2,000
<b>TOTAL BUSINESS TECH PROGRAM</b>	<b>\$169,488</b>	<b>\$174,598</b>	<b>\$173,076</b>	<b>\$178,490</b>
<b>DRIVERS EDUCATION</b>				
SALARIES	60,355	61,623	60,994	62,719
BENEFITS	5,800	6,024	5,975	5,942
GENERAL SUPPLIES	814	1,234	1,234	1,234
GASOLINE	634	532	532	532
<b>TOTAL DRIVERS EDUCATION</b>	<b>\$67,603</b>	<b>\$69,413</b>	<b>\$68,735</b>	<b>\$70,427</b>
<b>ENGLISH /LITERACY</b>				
SALARIES	636,987	662,597	777,685	713,663
BENEFITS	158,503	163,011	195,001	168,764
GENERAL SUPPLIES	1,135	1,150	1,150	1,150
BOOKS AND PERIODICALS	4,044	4,486	4,486	4,486
<b>TOTAL ENGLISH /LITERACY</b>	<b>\$800,669</b>	<b>\$831,244</b>	<b>\$978,322</b>	<b>\$888,063</b>
<b>ACTING, DANCE &amp; VISUAL ARTS</b>				
SALARIES	189,395	194,889	197,680	205,760
BENEFITS	82,274	81,137	81,349	85,194
GENERAL SUPPLIES	25,072	23,400	23,400	23,400
BOOKS AND PERIODICALS	870	1,000	1,000	1,000
<b>TOTAL ACTING, DANCE &amp; VISUAL ARTS</b>	<b>\$297,611</b>	<b>\$300,426</b>	<b>\$303,429</b>	<b>\$315,354</b>
<b>WORLD LANGUAGES</b>				
SALARIES	379,696	383,907	375,411	386,358
BENEFITS	65,421	66,086	55,975	70,226

# U-32 DETAILED BUDGET 2019-2020

Town Meeting				
U-32 BUDGET 2019-2020 DESCRIPTION	ACTUAL 2017-2018	BUDGET 2018-2019	PROJECTED 2018-2019	BUDGET 2019-2020
GENERAL SUPPLIES	1,636	1,500	1,500	1,500
BOOKS AND PERIODICALS	338	2,102	2,102	2,102
<b>TOTAL WORLD LANGUAGES</b>	<b>\$447,091</b>	<b>\$453,595</b>	<b>\$434,988</b>	<b>\$460,186</b>
<b>DESIGN &amp; TECHNOLOGY ED .</b>				
SALARIES	56,485	66,700	66,708	68,710
BENEFITS	24,757	25,554	25,554	27,346
GENERAL SUPPLIES	16,682	17,092	17,092	17,092
EQUIPMENT	7,000	4,500	4,500	4,500
<b>TOTAL DESIGN &amp; TECHNOLOGY ED .</b>	<b>\$104,924</b>	<b>\$113,846</b>	<b>\$113,854</b>	<b>\$117,648</b>
<b>LIVING ARTS</b>				
GENERAL SUPPLIES	7,112	5,100	5,100	5,100
<b>TOTAL LIVING ARTS</b>	<b>\$7,112</b>	<b>\$5,100</b>	<b>\$5,100</b>	<b>\$5,100</b>
<b>MUSIC</b>				
SALARIES	169,504	173,085	179,793	185,081
BENEFITS	44,096	44,729	45,377	47,919
OTHER PROF SVCS/DUES & FEES	10,117	1,532	1,532	1,532
GENERAL SUPPLIES	6,138	8,923	8,923	8,923
BOOKS AND PERIODICALS	6,188	5,800	5,800	5,800
EQUIPMENT	8,662	2,101	2,101	2,101
<b>TOTAL MUSIC</b>	<b>\$244,705</b>	<b>\$236,170</b>	<b>\$243,526</b>	<b>\$251,356</b>
<b>PHYSICAL EDUCATION</b>				
SALARIES	387,022	396,332	395,286	407,040
BENEFITS	111,678	112,759	112,560	119,577
GENERAL SUPPLIES	12,390	7,299	7,299	7,299
EQUIPMENT	1,030	2,593	2,593	2,593
<b>TOTAL PHYSICAL EDUCATION</b>	<b>\$512,120</b>	<b>\$518,983</b>	<b>\$517,738</b>	<b>\$536,509</b>
<b>MATHEMATICS</b>				
SALARIES	638,287	664,091	662,835	725,511
BENEFITS	193,290	199,942	183,579	203,079
GENERAL SUPPLIES	3,230	2,063	2,063	2,063
BOOKS AND PERIODICALS	1,248	1,486	1,486	1,486
<b>TOTAL MATHEMATICS</b>	<b>\$836,055</b>	<b>\$867,582</b>	<b>\$849,963</b>	<b>\$932,139</b>
<b>SCIENCE</b>				
SALARIES	615,140	632,319	614,579	664,688
BENEFITS	176,295	182,210	161,839	182,470
GENERAL SUPPLIES& REPAIRS	17,680	17,415	17,415	17,415
BOOKS AND PERIODICALS	0	300	300	300
<b>TOTAL SCIENCE</b>	<b>\$809,115</b>	<b>\$832,244</b>	<b>\$794,133</b>	<b>\$864,873</b>
<b>SOCIAL STUDIES /GLOBAL CITIZENSHIP</b>				
SALARIES	504,407	502,946	487,074	503,573
BENEFITS	144,317	140,133	158,562	168,658
GENERAL SUPPLIES	217	1,700	1,700	1,700
BOOKS AND PERIODICALS	406	2,500	2,500	2,500
<b>TOTAL SOCIAL STUDIES /GLOBAL CITIZEN.</b>	<b>\$649,347</b>	<b>\$647,279</b>	<b>\$649,836</b>	<b>\$676,431</b>



# U-32 DETAILED BUDGET 2019-2020

Town Meeting

U-32 BUDGET 2019-2020 DESCRIPTION	ACTUAL 2017-2018	BUDGET 2018-2019	PROJECTED 2018-2019	BUDGET 2019-2020
<b>INSTRUCTIONAL-SCHOOLWIDE</b>				
SALARIES	164,705	186,904	163,493	164,793
BENEFITS	39,791	57,950	40,548	45,624
TUITION REIMBURSEMENT	79,422	95,042	95,042	95,042
PROFESSIONAL EDUC SVCS	0	11,000	11,000	11,000
TRAVEL	16,838	13,000	13,000	13,000
GENERAL SUPPLIES	32,390	25,300	25,300	35,300
BOOKS AND PERIODICALS	21,083	30,000	30,000	30,000
DUES AND FEES	0	0	0	0
<b>TOTAL INSTRUCTIONAL-SCHOOLWIDE</b>	<b>\$354,229</b>	<b>\$419,196</b>	<b>\$378,383</b>	<b>\$394,759</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
BRANCHING OUT PROGRAM-PROF SALARY	119,338	119,070	127,293	130,996
BRANCHING OUT PROGRAM-BENEFITS	18,163	18,679	20,337	21,175
GENERAL SUPPLIES	9,338	16,500	16,500	16,500
PROFESSIONAL EDUC SVCS	28,311	29,000	29,000	29,000
TUITION TO OTH SCH-TECH. EDUCATION PA	198,706	234,993	234,993	265,624
TUITION TO OTHER SCHOOLS-TECH CTR	122,314	144,152	144,152	214,807
<b>TOTAL OTH INSTRUCTIONAL PROGRAMS</b>	<b>\$496,170</b>	<b>\$562,395</b>	<b>\$572,276</b>	<b>\$678,102</b>
<b>MIDDLESCHOOL PROGRAMS</b>				
GENERAL SUPPLIES	10,342	13,096	13,096	13,096
BOOKS AND PERIODICALS	5,525	2,384	2,384	2,384
<b>TOTAL MIDDLESCHOOL PROGRAMS</b>	<b>\$15,867</b>	<b>\$15,480</b>	<b>\$15,480</b>	<b>\$15,480</b>
<b>GUIDANCE SERVICES</b>				
SALARIES	476,211	490,250	485,844	500,357
BENEFITS	127,026	128,387	141,063	148,510
OTHER PROFESSIONAL SERVICES	3,255	7,700	7,700	7,700
TRAVEL	98	1,125	1,125	1,125
GENERAL SUPPLIES	26,653	23,550	23,550	23,550
BOOKS AND PERIODICALS	517	410	410	410
<b>TOTAL GUIDANCE SERVICES</b>	<b>\$633,760</b>	<b>\$651,422</b>	<b>\$659,692</b>	<b>\$681,652</b>
<b>HEALTH SERVICES</b>				
SALARIES	102,710	105,048	109,568	112,855
BENEFITS	30,332	30,554	45,056	46,144
GENERAL SUPPLIES	1,527	1,500	1,500	1,500
<b>TOTAL HEALTH SERVICES</b>	<b>\$134,569</b>	<b>\$137,102</b>	<b>\$156,124</b>	<b>\$160,499</b>
<b>CURRICULUM SERVICES</b>				
SALARIES	41,136	36,555	43,000	44,290
BENEFITS	3,343	3,030	3,523	3,629
<b>TOTAL CURRICULUM SERVICES</b>	<b>\$44,479</b>	<b>\$39,585</b>	<b>\$46,523</b>	<b>\$47,919</b>
<b>SCHOOL LIBRARY/MEDIA SERVICES</b>				
SALARIES	158,862	164,485	152,315	156,779
BENEFITS	31,905	32,681	43,357	45,745
PROFESSIONAL EDUC SVCS	1,357	2,500	2,500	2,500
GENERAL SUPPLIES	6,674	6,150	6,150	6,150
BOOKS AND PERIODICALS	28,086	27,923	27,923	27,923
EQUIPMENT	7,428	10,021	10,021	10,021

# U-32 DETAILED BUDGET 2019-2020

Town Meeting

U-32 BUDGET 2019-2020 DESCRIPTION	ACTUAL 2017-2018	BUDGET 2018-2019	PROJECTED 2018-2019	BUDGET 2019-2020
TOTAL SCHOOL LIBRARY SERVICES	\$234,312	\$243,760	\$242,266	\$249,118

## INSTRUCTIONAL REL-TECHNOLOGY SERVICES

TECHNOLOGY RELATED R&M	11,238	13,000	13,000	13,000
RENTALS& LEASES-COPIER	35,814	30,600	30,600	30,600
COMMUNICATIONS	51,483	54,000	54,000	54,000
TRAVEL	21	0	0	0
GENERAL SUPPLIES	20,414	15,000	15,000	15,000
COMPUTER SOFTWARE	86,932	22,418	22,418	42,418
EQUIPMENT	128,445	161,000	161,000	161,000

TOTAL INSTRUCTIONAL REL- TECHNOLOGY	\$334,347	\$296,018	\$296,018	\$316,018
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## SU ASSESSMENTS

SU ASSESSMENTS	820,821	994,694	994,694	1,010,657
TOTAL SU ASSESSMENTS	\$820,821	\$994,694	\$994,694	\$1,010,657

## BOARD OF EDUCATION

SALARIES	10,505	9,954	9,954	10,253
BENEFITS	802	761	761	784
PURCHASED PROF & TECHNICAL	0	500	500	500
LEGAL SERVICES	11,504	8,400	8,400	8,400
INSURANCE	57,870	53,000	53,000	53,000
ADVERTISING	1,539	4,000	4,000	4,000
BINDING AND PRINTING	817	1,400	1,400	1,400
GENERAL SUPPLIES	1,233	3,000	3,000	3,000
DUES AND FEES	5,777	9,200	9,200	9,200

TOTAL BOARD OF EDUCATION	\$90,047	\$90,215	\$90,215	\$90,537
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## OFFICE OF PRINCIPAL

SALARIES	624,049	645,010	652,356	671,821
BENEFITS	211,850	217,680	218,427	226,899
TUITION REIMBURSEMENT	16,178	10,500	10,500	10,500
PURCHASED PROF & TECHNICAL	3,959	11,800	11,800	11,800
COMMUNICATIONS -POSTAGE	9,739	9,000	9,000	9,000
PRINTING AND BINDING	3,764	1,900	1,900	1,900
TRAVEL	9,195	2,800	2,800	2,800
GENERAL SUPPLIES	22,434	22,600	22,600	22,600
BOOKS AND PERIODICALS	433	800	800	800
SOFTWARE & EQUIPMENT	0	0	0	0
DUES AND FEES	4,048	3,500	3,500	3,500

TOTAL OFFICE OF PRINCIPAL	\$905,649	\$925,590	\$933,683	\$961,620
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## FISCAL SERVICES

INTEREST ON SHORT-TERM DEBT	128,756	132,280	132,920	132,280
TOTAL FISCAL SERVICES	\$128,756	\$132,280	\$132,920	\$132,280

## OPERATION AND MAINTENANCE

SALARIES	680,216	678,686	669,941	680,114
BENEFITS	233,069	238,621	244,428	251,591
UTILITY SERVICES	17,913	18,500	18,500	18,500
CLEANING SERVICES	5,966	8,700	8,700	8,700
CLEANING SERVICES-SNOW PLOWING	16,032	18,000	18,000	18,000
REPAIRS AND MAINTENANCE	3,064	21,570	21,570	21,570
PROPERTY SERVICES	58,316	49,300	49,300	49,300
RENTAL OF EQUIPMENT	1,602	2,500	2,500	2,500

# U-32 DETAILED BUDGET 2019-2020

Town Meeting

U-32 BUDGET 2019-2020 DESCRIPTION	ACTUAL 2017-2018	BUDGET 2018-2019	PROJECTED 2018-2019	BUDGET 2019-2020
COMMUNICATIONS	176	500	500	500
GENERAL SUPPLIES	118,476	81,715	81,715	81,715
ELECTRICITY	146,806	182,000	182,000	182,000
BOTTLED GAS	297	1,500	1,500	1,500
OIL	48,076	32,000	32,000	32,000
GASOLINE-VEHICLES	1,974	6,000	6,000	6,000
OTHER ENERGY-WOODCHIPS	59,471	82,000	82,000	82,000
EQUIPMENT	5,450	8,000	8,000	8,000
<b>TOTAL OPERATION AND MAINTENANCE</b>	<b>\$1,396,904</b>	<b>\$1,429,592</b>	<b>\$1,426,654</b>	<b>\$1,443,990</b>
<b>STUDENT TRANSP-SU ASSESSMENTS</b>				
SU ASSESSMENTS	517,654	481,797	481,797	488,288
<b>TOTAL STUDENT TRANSP-SU ASSESSMENT</b>	<b>\$517,654</b>	<b>\$481,797</b>	<b>\$481,797</b>	<b>\$488,288</b>
<b>STUDENT TRANSPORT. OTHER</b>				
STUDENT TRANSP-FIELD TRIPS	19,979	22,805	22,805	22,805
<b>TOTAL STUDENT TRANSPORT. OTHER</b>	<b>\$19,979</b>	<b>\$22,805</b>	<b>\$22,805</b>	<b>\$22,805</b>
<b>DEBT SERVICE</b>				
REDEMPTION OF PRINCIPAL	605,000	605,000	605,000	605,000
INTEREST-LONG TERM DEBT	-12,714	15,568	9,981	-7,342
<b>TOTAL DEBT SERVICE</b>	<b>\$592,286</b>	<b>\$620,568</b>	<b>\$614,981</b>	<b>\$597,658</b>
<b>FUND TRANSFER OUT</b>				
FUND TRANSFER-CAPITAL	437,000	437,000	937,000	437,000
FUND TRANSFER-FOOD SERVICES	31,057	31,057	31,057	31,057
<b>TOTAL FUND TRANSFER OUT</b>	<b>\$468,057</b>	<b>\$468,057</b>	<b>\$968,057</b>	<b>\$468,057</b>
<b>SPECIAL EDUCATION PROGRAMS</b>				
SALARIES	368,606	429,734	397,689	240,267
BENEFITS & MISC EXP	199,469	247,182	243,230	159,934
<b>TOTAL SPECIAL EDUCATION PROGRAMS</b>	<b>\$568,075</b>	<b>\$676,916</b>	<b>\$640,919</b>	<b>\$400,201</b>
<b>SU ASSESSMENTS SPED</b>				
SU ASSESSMENTS SPED	723,136	834,563	834,563	937,002
<b>TOTAL SU ASSESSMENTS</b>	<b>\$723,136</b>	<b>\$834,563</b>	<b>\$834,563</b>	<b>\$937,002</b>
<b>ENGLISH LANGUAGE LEARNERS</b>				
SERVICES PURCHASED-SU	446	0	0	0
<b>TOTAL ENGLISH LANGUAGE LEARNERS</b>	<b>\$446</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CO-CURRICULAR ACTIVITIES</b>				
HIGH SCHOOL SPORTS	434,347	435,570	441,423	451,475
MIDDLE SCHOOL SPORTS	84,125	113,186	113,186	115,517
STUDENT TRANSP-SPORTS	61,644	58,980	58,980	58,980
CO-CURRICULAR PROGRAM	125,031	133,492	135,448	139,806
STUDENT TRANSP-COCURRICULAR	315	200	200	200
<b>TOTAL CO-CURRICULAR ACTIVITIES</b>	<b>\$705,462</b>	<b>\$741,428</b>	<b>\$749,237</b>	<b>\$765,978</b>
<b>TOTAL EXPENSES</b>	<b>\$14,130,845</b>	<b>\$14,833,943</b>	<b>\$15,389,987</b>	<b>\$15,159,196</b>
<b>SURPLUS(DEFICIT)</b>	<b>\$301,466</b>	<b>\$0</b>	<b>-\$567,553</b>	<b>\$0</b>

## WCSU BUDGET ALLOCATION

### WCSU Central Office Budget and U-32 Middle/High School Share

The Central Office budget is paid for by all the member schools, and appears in each school's budget. Each school's share is determined by its equalized pupils. Using the equalized pupils, the allocation for U-32 is 50.3% for FY 2019-2020. The total assessment for U-32 is

\$2,435,947 which is an increase of \$124,893 over 2018-2019. The increase of \$124,893 represents a .84% increase to the U-32 budget. The full budget detail is available from the WCSU Central Office.

### **Summary of Services Received From WCSU Central Office:**

#### **Function & Services (not an exclusive list):U-32 share is \$1,010,657**

**Administration Services** – SU leadership, planning & coordination; background checks; contract administration; legal issues; legislation; school quality standards; SU calendar; oversight of teacher and principal evaluation; new required accounting & software standards.

**Curriculum Services** – Curriculum planning, implementing and evaluating; technology integration; state and local assessments planning and results reporting; job-embedded professional development across the SU; grant writing.

**Technology Services** – Technology planning; supervision of tech staff; network administration and support; SU wide purchases; system development and implementation; and integration of technology into SU operations are included in this total.

**Fiscal Services** – Budget development for all schools; monthly financial reports; accounts payable, purchase orders; payroll and benefits; SU wide bidding; investments and loans; bus contract; oversight of audits, food services, Community Connections and all grants.

**Student Special Services** – Oversight, planning, implementation, tracking and funding of all students with disabilities PreK-12 plus homeschoolers, private school students and homeless students, special education summer programs and evaluation team are included in this total.

**Shared Special Education** – All Special Education costs are included in the WCSU Budget (except paraeducators.) U-32 share is \$937,002

**Shared Student Transportation** – All student transportation costs to/from school are included in the WCSU Budget. U-32 share is \$488,288

# WCSU SUMMARY OF CHANGES BUDGET 2020 VS. 2019

## Final SU Board

### Budget Changes for Assessments:

<b>Salary and Benefits</b>	<b>Increase (Decrease)</b>	<b>Entire Budget % Change</b>
Salary increases & Staffing Changes(No New Positions)	\$110,867	1.24%
Health Insurance-Estimated Inflation @ 11.8% & New Enrollment	\$30,042	0.34%
Miscellaneous Benefits	-\$10,000	-0.11%
<b>Subtotal Salary and Benefit Items</b>	<b>\$130,909</b>	<b>1.47%</b>

### Nonsalary Items

Central Office-wide Changes	\$0	0.00%
<b>Subtotal Nonsalary Items</b>	<b>\$0</b>	<b>0.00%</b>

<b>Subtotal of Budget Changes</b>	<b>\$130,909</b>	<b>1.47%</b>
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### Expense Changes Reimbursed @ 100%

State Placed Students & 504(A)	-\$286,753	
Shared Service Programs(B)	\$75,362	
Shared Service Programs-Student Transportation(C)	\$46,353	
Case Management	\$41,610	
Shared Service Programs-All SPED Costs/No Para's(D)	\$365,419	
<b>Subtotal Expense Changes Reimbursed at 100%</b>	<b>\$241,991</b>	<b>2.71%</b>

<b>Total Expense Budget</b>	<b>\$372,900</b>	<b>4.18%</b>
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<b>Budget FY 18-19</b>	<b>Budget FY 19-20</b>
<b>\$8,914,555</b>	<b>\$9,287,455</b>

### Revenue Changes Related to Budget Increases:

State Placed Student Reimbursement(A)	-\$286,753	
Shared Service Programs(B)	\$87,727	
Shared Service Programs-Student Transportation(C)	\$42,383	
Shared Service Programs-All SPED Costs/No Para's(D)	\$308,649	
Case Management	\$41,610	
Interest Income	\$5,000	
<b>Subtotal Revenue Changes</b>	<b>\$198,616</b>	<b>2.23%</b>

<b>Net Impact on Assessments (Expense-Revenue Changes)</b>	<b>\$174,284</b>	<b>1.96%</b>
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Washington Central Supervisory Union  
Budget Summary

Final SU Board

	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget	Increase (Decrease)
<b>Revenues:</b>					
SU Assessments	\$1,846,005	\$1,996,456	\$1,996,455	\$2,010,674	\$14,218
Earnings on Investments	\$13,672	\$7,600	\$7,600	\$12,600	\$5,000
Shared SU Services & Miscellaneous Income	\$125,664	\$62,711	\$140,771	\$150,439	\$87,728
SPED Reimbursements & SU Assessments	\$4,045,255	\$4,337,859	\$4,681,273	\$4,802,602	\$464,743
State Reimbursements-State Placed, 504 & Case Mgm	\$833,257	\$1,105,100	\$762,244	\$859,957	-\$245,143
Student Transportation Svcs-Reimbursement & Assess	\$1,364,700	\$1,404,829	\$1,489,594	\$1,451,183	\$46,354
<b>Subtotal</b>	<b>\$8,228,553</b>	<b>\$8,914,555</b>	<b>\$9,077,937</b>	<b>\$9,287,455</b>	<b>\$372,900</b>
Fund Balance Usage	\$15,000	\$0	\$0	\$0	\$0

<b>Total Revenues</b>	<b>\$8,243,553</b>	<b>\$8,914,555</b>	<b>\$9,077,937</b>	<b>\$9,287,455</b>	<b>\$372,900</b>
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**Expenditures:**

Instruct Curriculum Services	\$125,217	\$218,924	\$287,875	\$253,501	\$34,577
Technology Services	\$592,798	\$690,000	\$690,000	\$667,552	-\$22,448
Superintendent's Office & Board Services	\$563,711	\$536,354	\$566,972	\$554,698	\$18,344
Preschool Administration	\$0	\$0	\$0	\$0	\$0
Fiscal Services	\$478,078	\$465,256	\$529,816	\$541,583	\$76,327
Operation and Maint Plant	\$20,865	\$24,760	\$24,758	\$24,907	\$147
Debt Service	\$0	\$0	\$0	\$0	\$0
Fund Transfers-Capital, Building & Financial Software	\$138,350	\$145,000	\$145,000	\$145,000	\$0
Instructional Svcs-State Placed Students & Case Mgmt.	\$778,472	\$1,105,100	\$807,801	\$859,957	-\$245,143
Special Education Summer Program & Eval Team	\$238,377	\$330,157	\$269,717	\$288,957	-\$41,200
Special Area Admin. Services	\$191,807	\$204,692	\$204,798	\$210,957	\$6,265
School SPED Programs-(No Paraeducators)	\$3,638,733	\$3,789,482	\$4,157,125	\$4,289,160	\$499,678
Student Transportation Services	\$1,370,674	\$1,404,830	\$1,404,830	\$1,451,183	\$46,353

<b>Total Expenditures</b>	<b>\$8,137,082</b>	<b>\$8,914,555</b>	<b>\$9,088,692</b>	<b>\$9,287,455</b>	<b>\$372,900</b>
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<b>Fund Balance Increase(Decrease)</b>	<b>\$106,471</b>	<b>\$0</b>	<b>-\$10,755</b>	<b>\$0</b>	<b>\$0</b>
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## **NOTES**



## **NOTES**

Washington Central Superintendent Union  
1130 Gallison Hill Rd  
Montpelier, VT 05602

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