



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.

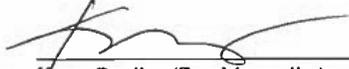
The legal voters of U-32 are further notified that voter qualification, registration, and absentee voting relative to said annual meeting shall be as provided in Sections 553 and 706(u) of Title 16, and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

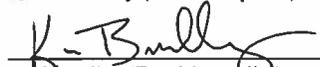
ARTICLE 1 Shall the voters of the Union High School District 32 approve the school board to expend \$15,159,196 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$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?

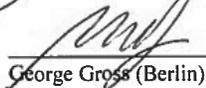
ARTICLE 3 Shall the School District authorize the Board of School Directors to borrow money in anticipation of the receipt of revenues for the 2019-2020 school year?

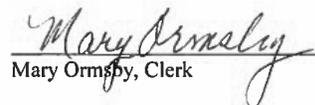
SCHOOL DIRECTORS


Karen Bradley (East Montpelier)

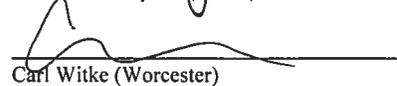

Kari Bradley (East Montpelier)


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.

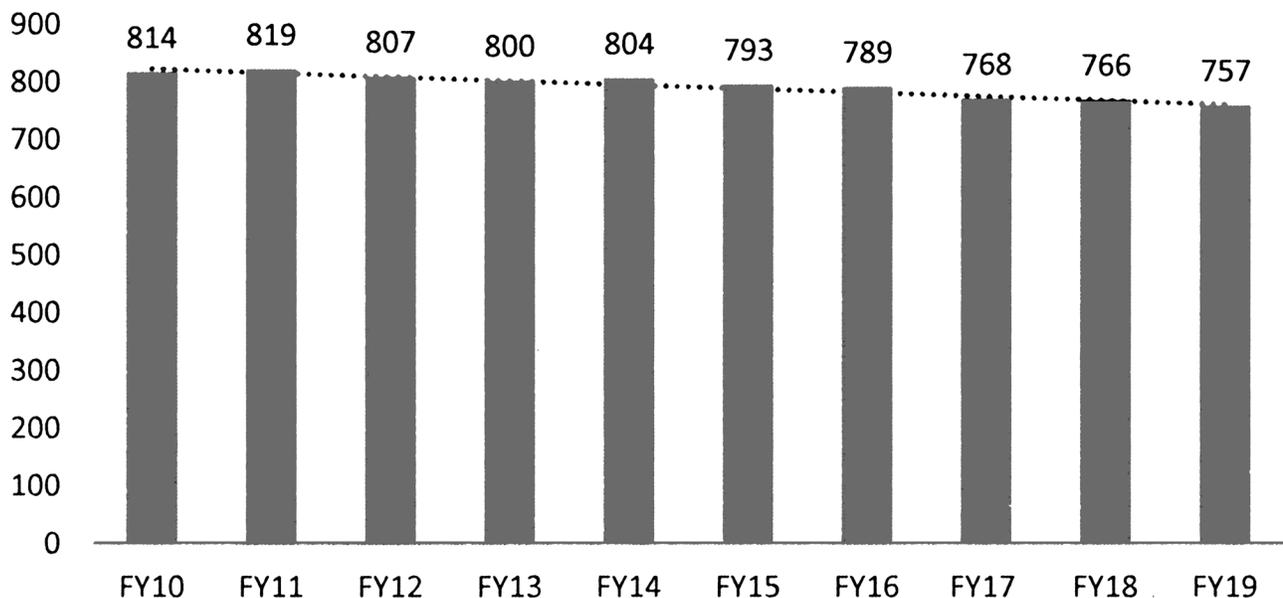
The school district’s financial records have been maintained in an appropriate and satisfactory manner. The Treasurer’s report is submitted in accordance with Section 706q of the same statute.

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		ENTIRE	
	BUDGET 2019	INCREASE (DECREASE)	BUDGET % CHANGE	BUDGET 2020
SALARIES AND BENEFITS				
<u>Negotiated Items</u>				
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%	
SUBTOTAL NEGOTIATED ITEMS		\$326,777	2.20%	
<u>Other Staffing Changes</u>				
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%	
SUBTOTAL OTHER STAFFING CHANGES		-\$234,793	-1.58%	
TOTAL SALARY & BENEFITS	\$9,352,145	\$91,984	0.62%	\$9,444,129
<u>NONSALARY ITEMS</u>				
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%	
TOTAL NONSALARY-w/o OTHER ITEMS	\$4,424,230	\$256,179	1.73%	\$4,680,409
SUBTOTAL BASE BUDGET INCREASE	\$13,776,375	\$348,163	2.35%	\$14,124,538
<u>OTHER ITEMS</u>				
Debt Service-Bond Payment	\$620,568	-\$22,910	-0.15%	\$597,658
Capital Fund -Transfer	\$437,000	\$0	0.00%	\$437,000
TOTAL OTHER ITEMS	\$1,057,568	-\$22,910	-0.15%	\$1,034,658
EXPENSE BUDGET TOTAL	\$14,833,943	\$325,253	2.19%	\$15,159,196
Revenues that Offset Expense Increases(Decreases):				
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%	
Subtotal Revenues		-\$144,865	-0.98%	
Net Increase After Revenues that Offset Expense Increases (A)		\$470,117	3.17%	
Other Revenues that Impact Tax Increases:				
Tuition Income-Level Budget @50 Students with 3% Increase		\$27,447	0.19%	
Subtotal Revenues(B)		\$27,447	0.19%	
Total Tax Impact(A+B)		\$442,670	2.98%	

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
REVENUES				
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
SUBTOTAL REVENUES	\$14,432,311	\$14,833,943	\$14,787,803	\$15,159,196
FUND BALANCE	0	0	34,631	0
TOTAL REVENUES	\$14,432,311	\$14,833,943	\$14,822,434	\$15,159,196
EXPENDITURES				
BUSINESS TECH PROGRAM				
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
TOTAL BUSINESS TECH PROGRAM	\$169,488	\$174,598	\$173,076	\$178,490
DRIVERS EDUCATION				
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
TOTAL DRIVERS EDUCATION	\$67,603	\$69,413	\$68,735	\$70,427
ENGLISH /LITERACY				
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
TOTAL ENGLISH /LITERACY	\$800,669	\$831,244	\$978,322	\$888,063
ACTING, DANCE & VISUAL ARTS				
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
TOTAL ACTING, DANCE & VISUAL ARTS	\$297,611	\$300,426	\$303,429	\$315,354
WORLD LANGUAGES				
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
TOTAL WORLD LANGUAGES	\$447,091	\$453,595	\$434,988	\$460,186
DESIGN & TECHNOLOGY ED .				
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
TOTAL DESIGN & TECHNOLOGY ED .	\$104,924	\$113,846	\$113,854	\$117,648
LIVING ARTS				
GENERAL SUPPLIES	7,112	5,100	5,100	5,100
TOTAL LIVING ARTS	\$7,112	\$5,100	\$5,100	\$5,100
MUSIC				
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
TOTAL MUSIC	\$244,705	\$236,170	\$243,526	\$251,356
PHYSICAL EDUCATION				
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
TOTAL PHYSICAL EDUCATION	\$512,120	\$518,983	\$517,738	\$536,509
MATHEMATICS				
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
TOTAL MATHEMATICS	\$836,055	\$867,582	\$849,963	\$932,139
SCIENCE				
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
TOTAL SCIENCE	\$809,115	\$832,244	\$794,133	\$864,873
SOCIAL STUDIES /GLOBAL CITIZENSHIP				
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
TOTAL SOCIAL STUDIES /GLOBAL CITIZEN.	\$649,347	\$647,279	\$649,836	\$676,431

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
INSTRUCTIONAL-SCHOOLWIDE				
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
TOTAL INSTRUCTIONAL-SCHOOLWIDE	\$354,229	\$419,196	\$378,383	\$394,759
OTHER INSTRUCTIONAL PROGRAMS				
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
TOTAL OTH INSTRUCTIONAL PROGRAMS	\$496,170	\$562,395	\$572,276	\$678,102
MIDDLESCHOOL PROGRAMS				
GENERAL SUPPLIES	10,342	13,096	13,096	13,096
BOOKS AND PERIODICALS	5,525	2,384	2,384	2,384
TOTAL MIDDLESCHOOL PROGRAMS	\$15,867	\$15,480	\$15,480	\$15,480
GUIDANCE SERVICES				
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
TOTAL GUIDANCE SERVICES	\$633,760	\$651,422	\$659,692	\$681,652
HEALTH SERVICES				
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
TOTAL HEALTH SERVICES	\$134,569	\$137,102	\$156,124	\$160,499
CURRICULUM SERVICES				
SALARIES	41,136	36,555	43,000	44,290
BENEFITS	3,343	3,030	3,523	3,629
TOTAL CURRICULUM SERVICES	\$44,479	\$39,585	\$46,523	\$47,919
SCHOOL LIBRARY/MEDIA SERVICES				
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- TECHNOLOG\	\$334,347	\$296,018	\$296,018	\$316,018
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
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
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
TOTAL OPERATION AND MAINTENANCE	\$1,396,904	\$1,429,592	\$1,426,654	\$1,443,990
STUDENT TRANSP-SU ASSESSMENTS				
SU ASSESSMENTS	517,654	481,797	481,797	488,288
TOTAL STUDENT TRANSP-SU ASSESSMENT	\$517,654	\$481,797	\$481,797	\$488,288
STUDENT TRANSPORT. OTHER				
STUDENT TRANSP-FIELD TRIPS	19,979	22,805	22,805	22,805
TOTAL STUDENT TRANSPORT. OTHER	\$19,979	\$22,805	\$22,805	\$22,805
DEBT SERVICE				
REDEMPTION OF PRINCIPAL	605,000	605,000	605,000	605,000
INTEREST-LONG TERM DEBT	-12,714	15,568	9,981	-7,342
TOTAL DEBT SERVICE	\$592,286	\$620,568	\$614,981	\$597,658
FUND TRANSFER OUT				
FUND TRANSFER-CAPITAL	437,000	437,000	937,000	437,000
FUND TRANSFER-FOOD SERVICES	31,057	31,057	31,057	31,057
TOTAL FUND TRANSFER OUT	\$468,057	\$468,057	\$968,057	\$468,057
SPECIAL EDUCATION PROGRAMS				
SALARIES	368,606	429,734	397,689	240,267
BENEFITS & MISC EXP	199,469	247,182	243,230	159,934
TOTAL SPECIAL EDUCATION PROGRAMS	\$568,075	\$676,916	\$640,919	\$400,201
SU ASSESSMENTS SPED				
SU ASSESSMENTS SPED	723,136	834,563	834,563	937,002
TOTAL SU ASSESSMENTS	\$723,136	\$834,563	\$834,563	\$937,002
ENGLISH LANGUAGE LEARNERS				
SERVICES PURCHASED-SU	446	0	0	0
TOTAL ENGLISH LANGUAGE LEARNERS	\$446	\$0	\$0	\$0
CO-CURRICULAR ACTIVITIES				
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
TOTAL CO-CURRICULAR ACTIVITIES	\$705,462	\$741,428	\$749,237	\$765,978
TOTAL EXPENSES	\$14,130,845	\$14,833,943	\$15,389,987	\$15,159,196
SURPLUS(DEFICIT)	\$301,466	\$0	-\$567,553	\$0

BERLIN & CALAIS ESTIMATED TAX CALCULATIONS

Town of Berlin
Estimated Tax Calculations
As of March 7, 2019

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

Town	Education Spending Per Eq Pupil	Property Yield	District Sper Adjustment	Equalized Pupils	TAX RATES:			
					Equalized Homestead	Actual Homestead	Equalized Nonresidential	Actual Nonresidential
Projected Budget 19-20	\$18,201	\$10,666	170.64%	375.69	\$1.706	\$1.671	\$1.580	\$1.547
Budget 18-19	\$17,467	\$10,220	170.91%	389.32	\$1.709	\$1.668	\$1.580	\$1.542
	4.20%	4.36%		-3.50%				

	Common of Appraisal	Actual Homestead Tax Rate	Actual Nonresidential Tax Rate
FY13-14	101.96%	\$1.454	\$1.412
FY14-15	105.33%	\$1.522	\$1.438
FY15-16	104.23%	\$1.598	\$1.473
FY16-17	104.14%	\$1.597	\$1.474
FY17-18	105.84%	\$1.622	\$1.450
FY18-19	102.45%	\$1.668	\$1.542
FY19-20	102.14%	\$1.671	\$1.547

Local Tax Impact-Increase(Decrease)	\$0.003	\$0.005
Impact on a \$100,000 property	\$3	\$5

Amount Per Town	Educ Spending Per Equalized Pupil
Elementary	\$18,201
U32	\$17,633
	\$18,809

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

FY19-20	TAX RATES:		
	Current Common Level of Appraisal	Appraised at 100% Equalized	Total Tax Rate
Elementary Tax Rate	-\$0.018	\$0.855	\$0.837
U32 Tax Rate	-\$0.018	\$0.852	\$0.834
TOTAL Tax Rate	-\$0.036	\$1.706	\$1.671

Town of Calais
Estimated Tax Calculations
As of March 7, 2019

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

Town	Education Spending Per Eq Pupil	Property Yield	District Sper Adjustment	Equalized Pupils	TAX RATES:			
					Equalized Homestead	Actual Homestead	Equalized Nonresidential	Actual Nonresidential
Projected Budget 19-20	\$17,860	\$10,666	167.45%	239.63	\$1.674	\$1.735	\$1.580	\$1.637
Budget 18-19	\$17,048	\$10,220	166.81%	240.01	\$1.668	\$1.693	\$1.580	\$1.604
	4.76%	4.36%		-0.16%				

	Common of Appraisal	Actual Homestead Tax Rate	Actual Nonresidential Tax Rate
FY13-14	97.69%	\$1.541	\$1.474
FY14-15	91.73%	\$1.739	\$1.652
FY15-16	92.43%	\$1.758	\$1.661
FY16-17	98.49%	\$1.636	\$1.559
FY17-18	98.48%	\$1.690	\$1.559
FY18-19	98.51%	\$1.693	\$1.604
FY19-20	96.53%	\$1.735	\$1.637

Local Tax Impact-Increase(Decrease)	\$0.042	\$0.033
Impact on a \$100,000 property	\$42	\$33

Amount Per Town	Education Spending Per Equalized Pupil
Elementary	\$17,860
U32	\$16,720
	\$18,809

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

FY19-20	TAX RATES:		
	Current Common Level of Appraisal	Appraised at 100% Equalized	Total Tax Rate
Elementary Tax Rate	\$0.026	\$0.712	\$0.738
U32 Tax Rate	\$0.035	\$0.962	\$0.997
TOTAL Tax Rate	\$0.060	\$1.674	\$1.735

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:

Salary and Benefits	Increase (Decrease)	Entire Budget % Change
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%
Subtotal Salary and Benefit Items	\$130,909	1.47%

Nonsalary Items

Central Office-wide Changes	\$0	0.00%
Subtotal Nonsalary Items	\$0	0.00%

Subtotal of Budget Changes	\$130,909	1.47%
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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	
Subtotal Expense Changes Reimbursed at 100%	\$241,991	2.71%

Total Expense Budget	\$372,900	4.18%
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Budget FY 18-19	Budget FY 19-20
\$8,914,555	\$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	
Subtotal Revenue Changes	\$198,616	2.23%

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

WCSU BUDGET SUMMARY

Final SU Board

	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget	Increase (Decrease)
Revenues:					
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
Subtotal	\$8,228,553	\$8,914,555	\$9,077,937	\$9,287,455	\$372,900

Fund Balance Usage	\$15,000	\$0	\$0	\$0	\$0
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Total Revenues	\$8,243,553	\$8,914,555	\$9,077,937	\$9,287,455	\$372,900
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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
Total Expenditures	\$8,137,082	\$8,914,555	\$9,088,692	\$9,287,455	\$372,900

Fund Balance Increase(Decrease)	\$106,471	\$0	-\$10,755	\$0	\$0
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Washington Central Superintendent Union
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