



WCUUSD • ANNUAL BUDGET REPORT • 2019-2020

The Washington Central Unified Union School District exists to nurture and inspire in all students the passion, creativity, and power to contribute to their local and global communities.

BOARD LETTER FOR ANNUAL REPORT

We are pleased to have this opportunity to report on the financial status of the Washington Central Unified Union School District (WCUUSD). WCUUSD serves the towns of Berlin, Calais, East Montpelier, Middlesex, and Worcester through its five elementary schools and U-32 Middle/High School. We are continuing the great work and mission that was set by all boards of Washington Central Supervisory Union to:

nurture inspire in all students the passion, creativity, and power to contribute to their local and global communities.

The WCUUSD Board is committed to providing high-quality educational opportunities for each of the 1,500 students we serve in our PreK through graduation system as we prepare them for success in their future. For the school district to prepare each student for life after our school system, the board is committed to improving curriculum, instruction, assessment, and professional development; and recruiting and retaining high caliber staff, to name just a few priorities. For the board to support all learners, we must ensure the financial resources are provided to keep our learning system strong.

In August of 2018, the Washington Central Supervisory Union Board Executive Committee provided direction for budget development if the districts within the supervisory union were forced to merge. The executive committee directed that each school district should develop its own 2019-2020 budget. If the districts were forced to merge, then the six budgets would be combined for a unified budget for the new entity.

In Washington Central Supervisory Union there were seven entities, six school districts, and the supervisory union - each having their budget. The 2019-2020 Washington Central Supervisory Union budget was approved by the members of the Supervisory Union Board in December 2018. This budget included \$4,846,249 in revenues from assessments to the local school districts, along with \$4,441,206 in state and federal grant money. The total budget of each of the six school districts is \$29,413,563. To comply with accounting and state Agency of Education standards for presenting our budget, we have to show the revenue in the new merged budget, where in the past it was only part of the supervisory union budget. **This accounting change means the expenditure budget will increase \$4,441,206. This accounting change will not have an impact on the total educational spending or overall tax rate for WCUUSD (See the table below).**

Washington Central Unified Union School District

Summary of All Seven Budgets Combined

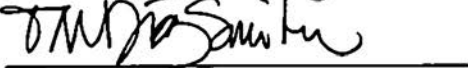
Budgets Approved by Voters/SU Board	Expense Budget
Berlin	\$3,630,287
Calais	\$1,970,738
East Montpelier	\$4,056,455
Middlesex	\$3,248,467
Worcester	\$1,348,420
U-32	\$15,159,196
School Sub-Total	\$29,413,563
WCSU - Expenses Reimbursed 100%	\$4,441,206
Total WCUUSD Budget	\$33,854,769

The Washington Central Unified Union Board is very proud of the dedicated work all of our staff puts into ensuring each of our students learn every day. We have been working hard together to present you with a budget the meets the needs of our students while at a price we feel the towns can afford. We encourage each of you to come out on June 25, 2019 and vote on the new school district budget so we can continue to serve our children.

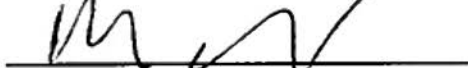
Vera Frazier, Berlin



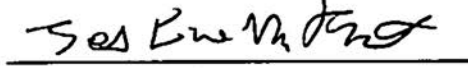
Dorothy Naylor, Calais



Flor Diaz Smith, East Montpelier



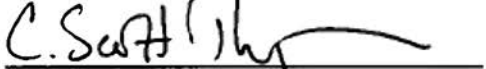
Christopher McVeigh, Middlesex



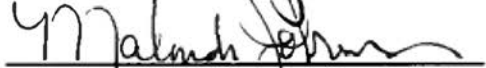
Jonas Eno-Van Fleet, Worcester



George Gross, Berlin



C. Scott Thompson, Calais



Malinda (Lindy) Johnson, East Montpelier



Marylynne Strachan, Middlesex



Jaiel Pulskamp, Worcester

WARNING

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

SPECIAL MEETING

June 25, 2019

The legal voters of the Washington Central Unified Union School District (“District”), 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 at the polling places hereinafter named on Tuesday, June 25, 2019, to vote by Australian ballot on Article 1 below. The polls will open beginning at 8:00 AM in Berlin; 7:00 AM in Calais; 7:00 AM in East Montpelier; 7:00 AM in Middlesex; and 10:00 AM in Worcester. The polls will close in all towns at 7:00 PM.

Article 1: Shall voters of the Washington Central Unified Union School District approve the school board to expend \$33,854,769 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 \$18,709 per equalized pupil. This projected spending per equalized pupil is 3.7% higher than spending for the current year.

Voting for this budget shall not be interpreted as consenting in any way to a forced merger.

Polling Places & Hours

Berlin Municipal Office, 108 Shed Road, Berlin – 8:00 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 Office, 20 Worcester Village Road, Worcester – 10:00 AM – 7:00 PM

Upon closing of the polls, the ballots will be counted by local town/village election officials who shall transmit the voting results to the Clerk of the Washington Central Unified Union School District, who will then tabulate the final results for the District.

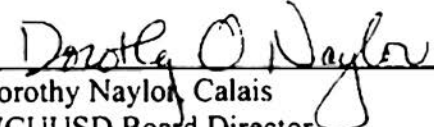
The legal voters of the Washington Central Unified Union School District are further notified that voter qualification and registration relative to said Special Meeting shall be as provided in Sections 706u of Title 16 and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

Dated at East Montpelier, Vermont this 22 day of May 2019.

Vera Frazier, Berlin
WCUUSD Board Director



George Gross Berlin
WCUUSD Board Director



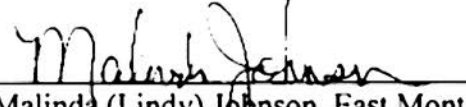
Dorothy Naylor, Calais
WCUUSD Board Director



C. Scott Thompson
WCUUSD Board Director



Flor Diaz Smith, East Montpelier
WCUUSD Board Director



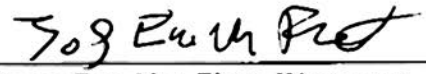
Malinda (Lindy) Johnson, East Montpelier
WCUUSD Board Director



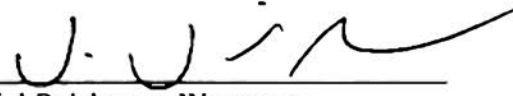
Christopher McVeigh, Middlesex
WCUUSD Board Director



Marylyne Strachan, Middlesex
WCUUSD Board Director

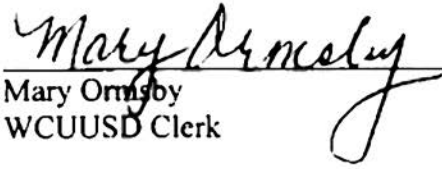


Jonas Eno-Van Fleet, Worcester
WCUUSD Board Director



Jaiel Pulskamp, Worcester
WCUUSD Board Director

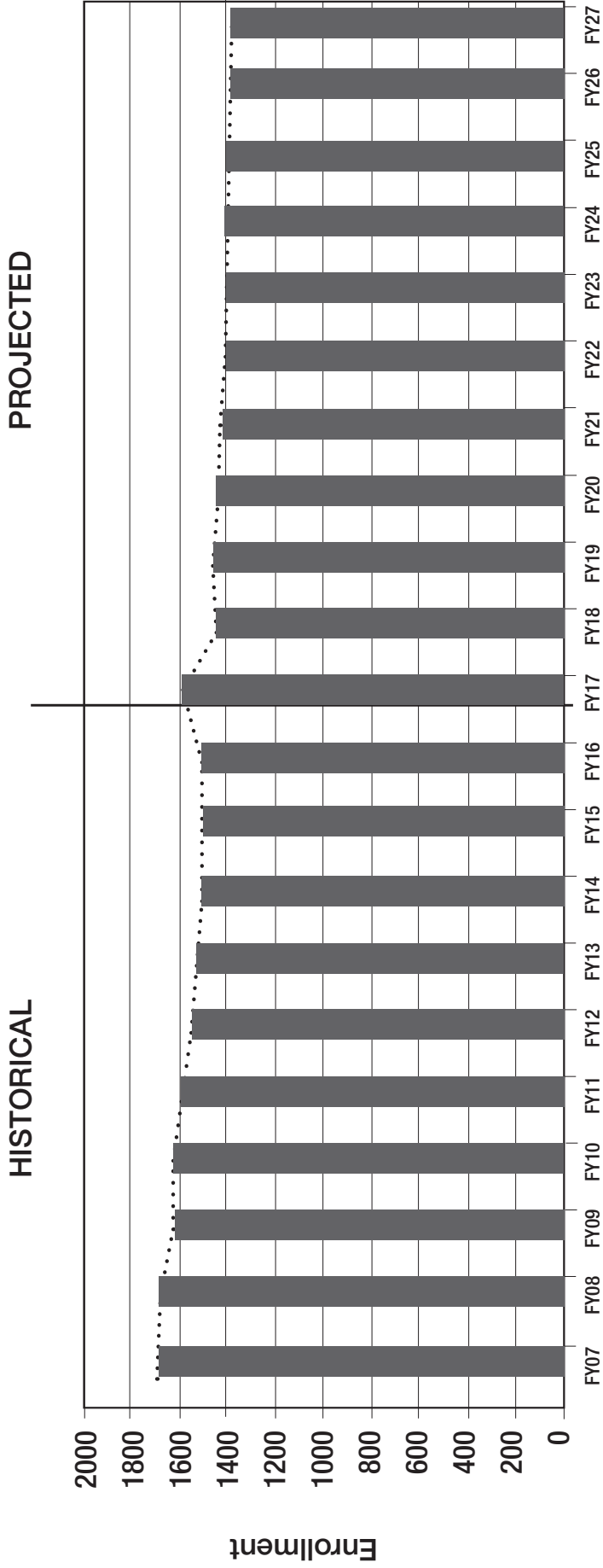
I hereby certify the above warning was received and recorded this 23 day of May, 2019.



Mary Ormsby
WCUUSD Clerk

ENROLLMENT

**PK-12
2007-2027**



WCUUSD Budget FY2019-2020 CHANGE SUMMARY

Includes WCSU Expenses Reimbursed by State & Other Revenues

All Seven Budgets Combined

	BUDGET 2019	INCREASE (DECREASE)	BUDGET % CHANGE	BUDGET 2020
SALARIES AND BENEFITS				
<u>Negotiated Items</u>				
Salary Estimate		\$464,638	1.40%	
Health Insurance @ 11.8% Increase with current coverage		\$179,004	0.54%	
Miscellaneous Benefit Changes		-\$18,896	-0.06%	
SUBTOTAL NEGOTIATED ITEMS		\$624,746	1.88%	
<u>Other Staffing Changes</u>				
Salary & Benefit Update- FY18-19		\$71,654	0.22%	
Special Education Additional positions-1:1 Paraeducators -2.0 FTE-FY18-19		-\$75,330	-0.23% *See Revenues Below	
Salary & Benefit Update-WCSU-Alternative Program .4 FTE		\$26,317	0.08% *See Revenues Below	
Salary & Benefit Update- FY19-20		\$6,491	0.02%	
Academic Program Changes		-\$211,705	-0.64%	
SUBTOTAL OTHER STAFFING CHANGES		-\$182,573	-0.55%	
TOTAL SALARY & BENEFITS	\$17,951,437	\$442,173	1.33%	\$18,393,610
<u>NONSALARY ITEMS</u>				
School-wide Expenses		-\$11,145	-0.03%	
WCSU Assessments-Operations		\$14,219	0.04%	
WCSU Assessments-Special Education		\$156,094	0.47%	
WCSU Assessment-Student Transportation Services		\$3,971	0.01%	
Technology Services-Software		\$20,000	0.06%	
School-wide Supplies-Special Education		\$10,000	0.03%	
Technical Education Tuition(Addl 3 FTE +tuition 10.2% from current year actual)		\$101,287	0.30%	
TOTAL NONSALARY-w/o OTHER ITEMS	\$8,406,898	\$294,426	0.88%	\$8,701,324
SUBTOTAL BASE BUDGET INCREASE	\$26,358,335	\$736,599	2.21%	\$27,094,934
<u>OTHER ITEMS</u>				
Debt Service-Bond Payment	\$1,744,848	-\$42,741	-0.13%	\$1,702,107
Capital Fund -Transfer	\$761,522	-\$145,000	-0.44%	\$616,522
WCSU Expenses Reimbursed 100%	\$4,441,206	\$0	0.00%	\$4,441,206
TOTAL OTHER ITEMS	\$6,947,576	-\$187,741	-0.56%	\$6,759,835
Combined Total WCUUSD Expenses	\$33,305,911	\$548,858	1.65%	\$33,854,769
Revenues that Offset Expense Increases(Decreases):				
Special Education Reimbursements		-\$134,666	-0.40% *See Expenses Above	
Small Schools Grant-Estimated Increase		\$40,416	0.12%	
Miscellaneous Income-Alt Program		\$26,317	0.08% *See Expenses Above	
Operation of Plant-Shared Services & Fund Bal Doty		-\$30,600	-0.09%	
Tuition Income-Level Budget @50 Students with 3% Increase		\$27,447	0.08%	
Interest Income		\$10,000	0.03%	
Subtotal Revenues		-\$61,086	-0.18%	
Net Impact on Taxes		\$609,943	1.83%	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 BUDGET 2019-2020 VS BUDGET 2018-2019

As of April 26, 2019

DESCRIPTION	All Seven Budgets Combined		
	BUDGET 2019	BUDGET 2020	Increase(Decrease)
REVENUES			
TUITION-SCHOOL DISTRICTS & INDIVIDUALS	\$914,900	\$942,347	\$27,447
INVESTMENT EARNINGS INTEREST	\$313,755	\$323,755	\$10,000
MISCELLANEOUS INCOME-OTHER	\$331,201	\$344,445	\$13,244
EDUC. SPENDING REVENUES	\$26,481,489	\$27,091,430	\$609,942
MISC STATE REIMBURSEMENTS	\$599,073	\$639,490	\$40,417
SPED EXPENDITURE REIMBURSEMENT	\$4,648,774	\$4,500,582	-\$148,192
SUBTOTAL REVENUES	\$33,289,191	\$33,842,049	\$552,858
FUND BALANCE	\$16,720	\$12,720	-\$4,000
TOTAL REVENUES	\$33,305,911	\$33,854,769	\$548,858
EXPENSES			
INSTRUCTIONAL SERVICES			
SALARIES	\$7,910,867	\$8,179,768	\$268,902
MISCELLANEOUS BENEFITS	\$2,222,131	\$2,319,070	\$96,939
TUITION REIMBURSEMENT	\$197,042	\$197,042	\$0
PROFESSIONAL EDUCATION SVC	\$75,263	\$66,263	-\$9,000
TUITION TO OTHER SCHOOL DISTRICTS	\$379,146	\$480,831	\$101,685
TRAVEL	\$15,100	\$14,700	-\$400
GENERAL SUPPLIES	\$256,452	\$269,402	\$12,950
BOOKS AND PERIODICALS	\$74,793	\$80,793	\$6,000
EQUIPMENT	\$39,000	\$39,000	\$0
DUES AND FEES	\$700	\$700	\$0
TOTAL INSTRUCTIONAL SERVICES	\$11,170,493	\$11,647,570	\$477,076
PRESCHOOL PROGRAM			
SALARIES	\$298,678	\$362,438	\$63,760
MISCELLANEOUS BENEFITS	\$97,041	\$89,755	-\$7,286
TUITION REIMBURSEMENT	\$4,331	\$4,331	\$0
PROFESSIONAL EDUCATION SVC	\$22,927	\$32,927	\$10,000
TUITION TO PRIVATE SCHOOLS	\$147,258	\$148,325	\$1,067
GENERAL SUPPLIES	\$6,715	\$6,715	\$0
TOTAL PRESCHOOL PROGRAM	\$576,950	\$644,491	\$67,541
GUIDANCE SERVICES			
SALARIES	\$722,179	\$740,565	\$18,386
MISCELLANEOUS BENEFITS	\$218,374	\$245,340	\$26,966
TUITION REIMBURSEMENT	\$3,575	\$3,575	\$0
GENERAL SUPPLIES	\$32,876	\$34,176	\$1,300
BOOKS AND PERIODICALS	\$1,010	\$2,260	\$1,250
TOTAL GUIDANCE SERVICES	\$978,014	\$1,025,916	\$47,902
HEALTH SERVICES			
SALARIES	\$337,816	\$349,907	\$12,091
MISCELLANEOUS BENEFITS	\$75,195	\$117,205	\$42,010
TUITION REIMBURSEMENT	\$2,300	\$2,300	\$0
TECHNICAL SERVICES	\$550	\$550	\$0
GENERAL SUPPLIES	\$6,235	\$6,235	\$0
BOOKS AND PERIODICALS	\$933	\$933	\$0
TOTAL HEALTH SERVICES	\$423,029	\$477,130	\$54,101
LIBRARY SERVICES			
SALARIES	\$353,032	\$346,731	-\$6,301
MISCELLANEOUS BENEFITS	\$84,266	\$110,446	\$26,180
TUITION REIMBURSEMENT	\$5,400	\$5,400	\$0
GENERAL SUPPLIES	\$19,401	\$19,401	\$0
BOOKS AND PERIODICALS	\$50,258	\$50,258	\$0
TOTAL LIBRARY SERVICES	\$512,357	\$532,236	\$19,879
CURRICULUM SERVICES			
PROGRAM COSTS	\$218,924	\$253,501	\$34,577
TOTAL CURRICULUM SERVICES	\$218,924	\$253,501	\$34,577

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 BUDGET 2019-2020 VS BUDGET 2018-2019

As of April 26, 2019

DESCRIPTION	All Seven Budgets Combined		
	BUDGET 2019	BUDGET 2020	Increase(Decrease)
INSTRUCTIONAL -RELATED TECHNOLOGY SVCS			
SALARIES	\$474,117	\$486,125	\$12,008
MISCELLANEOUS BENEFITS	\$124,547	\$95,839	-\$28,708
TUITION REIMBURSEMENT	\$8,600	\$8,600	\$0
TECHNOLOGY RELATED R&M	\$31,016	\$32,516	\$1,500
RENTALS AND LEASES-COPIER	\$53,200	\$50,700	-\$2,500
COMMUNICATIONS	\$113,400	\$113,400	\$0
SUPPLIES-TECHN RELATED	\$32,300	\$32,300	\$0
SUPPLIES-TECHN RELATED-SOFTWARE	\$209,324	\$234,324	\$25,000
EQUIPMENT	\$259,250	\$259,250	\$0
TOTAL INSTR REL-TECHNOLOGY SVCS	\$1,305,754	\$1,313,054	\$7,300

BOARD OF EDUCATION SVCS.

SALARIES	\$21,252	\$21,890	\$638
MISCELLANEOUS BENEFITS	\$1,796	\$1,758	-\$38
OFFICIAL SVC TAX COLLECT.	\$14,300	\$14,300	\$0
LEGAL SERVICES	\$25,100	\$25,100	\$0
INSURANCE	\$99,832	\$99,832	\$0
ADVERTISING	\$12,700	\$12,700	\$0
GENERAL SUPPLIES	\$12,245	\$12,330	\$85
DUES AND FEES	\$23,765	\$23,765	\$0
TOTAL BOARD OF EDUCATION SVCS.	\$210,990	\$211,675	\$685

SUPERINTENDENT SERVICES

PROGRAM COSTS	\$518,078	\$528,273	\$10,195
TOTAL SUPERINTENDENT SERVICES	\$518,078	\$528,273	\$10,195

OFFICE OF THE PRINCIPAL

SALARIES	\$1,350,478	\$1,394,199	\$43,721
MISCELLANEOUS BENEFITS	\$423,696	\$432,560	\$8,865
TUITION REIMBURSEMENT	\$19,200	\$19,200	\$0
PURCHASED PROF & TECHNICAL SERVICES	\$12,550	\$12,550	\$0
COMMUNICATIONS-POSTAGE	\$19,960	\$19,960	\$0
TRAVEL	\$4,600	\$4,600	\$0
GENERAL SUPPLIES	\$41,410	\$41,410	\$0
DUES AND FEES	\$7,386	\$7,386	\$0
TOTAL OFFICE OF THE PRINCIPAL	\$1,879,280	\$1,931,865	\$52,586

FISCAL SERVICES

INTEREST ON SHORT-TERM DEBT	\$302,925	\$302,925	\$0
PROGRAM COSTS	\$536,295	\$541,583	\$5,288
TOTAL FISCAL SERVICES	\$839,220	\$844,508	\$5,288

OPERATION AND MAINT.PLANT

SALARIES	\$1,152,635	\$1,179,139	\$26,504
MISCELLANEOUS BENEFITS	\$353,750	\$384,145	\$30,395
UTILITY SERVICES	\$42,350	\$42,350	\$0
CLEANING SERVICES	\$89,355	\$89,355	\$0
REPAIR AND MAINTENANCE SERVICES &PROP	\$155,610	\$162,610	\$7,000
TRAVEL/GAS &BOTTLED GAS	\$9,200	\$9,200	\$0
PROGRAM COSTS	\$54,912	\$23,573	-\$31,339
GENERAL SUPPLIES	\$142,294	\$140,294	-\$2,000
ELECTRICITY	\$318,220	\$311,220	-\$7,000
OIL	\$116,440	\$108,440	-\$8,000
OTHER ENERGY-WOOD CHIPS / WOOD PELLETS	\$124,129	\$124,129	\$0
EQUIPMENT	\$20,600	\$20,600	\$0
TOTAL OPER. AND MAINT.PLANT	\$2,579,495	\$2,595,055	\$15,560

STUDENT TRANSPORTATION SV

STUDENT TRANSPORTATION SV	\$1,447,213	\$1,451,183	\$3,970
TOTAL STUDENT TRANSPORTATION SV	\$1,447,213	\$1,451,183	\$3,970

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 BUDGET 2019-2020 VS BUDGET 2018-2019

As of April 26, 2019

DESCRIPTION	All Seven Budgets Combined		
	BUDGET 2019	BUDGET 2020	Increase(Decrease)
STUDENT TRANS-OTHER			
STUDENT TRANS-FIELD TRIPS	\$37,805	\$41,805	\$4,000
TOTAL STUDENT TRANS-OTHER	\$37,805	\$41,805	\$4,000
DEBT SERVICE			
REDEMPTION OF PRINCIPAL	\$1,371,477	\$1,369,466	-\$2,011
INTEREST LONG TERM DEBT	\$373,371	\$332,641	-\$40,730
TOTAL DEBT SERVICE	\$1,744,848	\$1,702,107	-\$42,741
FUND TRANSFER OUT			
FUND TRANSFER-CAPITAL	\$781,522	\$636,522	-\$145,000
FUND TRANSFER-FOOD SERVICE	\$109,403	\$109,403	\$0
FUND TRANSFER-TECHNOLOGY & SOFTWARE	\$165,000	\$165,000	\$0
TOTAL TRANSFER TO OTHER FUNDS	\$1,055,925	\$910,925	-\$145,000
SUPPORT PROGRAMS-SP ED			
SALARIES	\$1,028,659	\$856,489	-\$172,170
MISCELLANEOUS BENEFITS	\$489,831	\$420,857	-\$68,974
PROGRAM COSTS	\$5,506,626	\$5,649,031	\$142,405
TOTAL SUPPORT PROGRAMS	\$7,025,116	\$6,926,377	-\$98,739
ENGLISH LANGUAGE LEARNER			
PROGRAM COSTS	\$40,993	\$51,121	\$10,128
TOTAL ENGLISH LANGUAGE LEARNER	\$40,993	\$51,121	\$10,128
CO-CURRICULAR ACTIVITIES			
MISCELLANEOUS EXPENSES	\$741,428	\$765,978	\$24,550
TOTAL COCURRICULAR ACTIVITIES	\$741,428	\$765,978	\$24,550
TOTAL EXPENSES	\$33,305,911	\$33,854,769	\$548,858
	\$0	\$0	\$0

Washington Central Unified Union School District
 Tax Rate Projections using Budget 19-20
 Prepared by Lori T. Bibeau, WCSU Business Administrator

Towns	Common Level of Appraisal	Includes Local Common Level of Appraisal(CLA)		
		Tax Rates FY18-19	Tax Rates FY19-20	Increase (Decrease)
Berlin	102.14%	\$1.668	\$1.717	\$0.049
Calais	96.53%	\$1.694	\$1.817	\$0.123
East Montpelier	95.32%	\$1.922	\$1.840	-\$0.082
Middlesex	97.30%	\$1.810	\$1.803	-\$0.007
Worcester	97.84%	\$1.738	\$1.793	\$0.055

NOTE: All Town's start with an equalized tax rate of \$1.754. The local Common Level of Appraisal impacts the actual tax rate which is why the amounts differ by Town.

WCSU CENTRAL OFFICE BUDGET

The Central Office budget is paid for by all the member schools, and appears in each school's budget. Each town's share is determined by its equalized pupils. The Budget totals \$9,287,455 with offsetting revenues of \$4,441,206. The difference of \$4,846,249 is an assessment/net impact of taxes to the towns. This represents an increase of \$174,284 over 2018-2019. The increase of \$174,284 represents a .52% increase to the overall budget. The full budget detail is available from the WCSU Central Office.

Expenses for school programs:

Shared Special Education Programs – All Special Education costs are included in the WCSU Budget (except Paraeducators). Expense Total \$5,649,031 Less Revenues \$3,784,891=\$1,864,140

Shared Student Transportation – All student transportation costs to/from school are included in the WCSU Budget. Expense Total \$1,451,183 Less Revenues of \$479,748=\$971,435

Summary of Services Received From WCSU Central Office:

Function & Services (not an exclusive list): Expense Total \$2,187,241 Less Revenues of \$176,567=\$2,010,674

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.

Washington Central Unified Union School District
1130 Gallison Hill Road
Montpelier, Vermont 05602
(802) 229-0553
www.wcsu32.org