

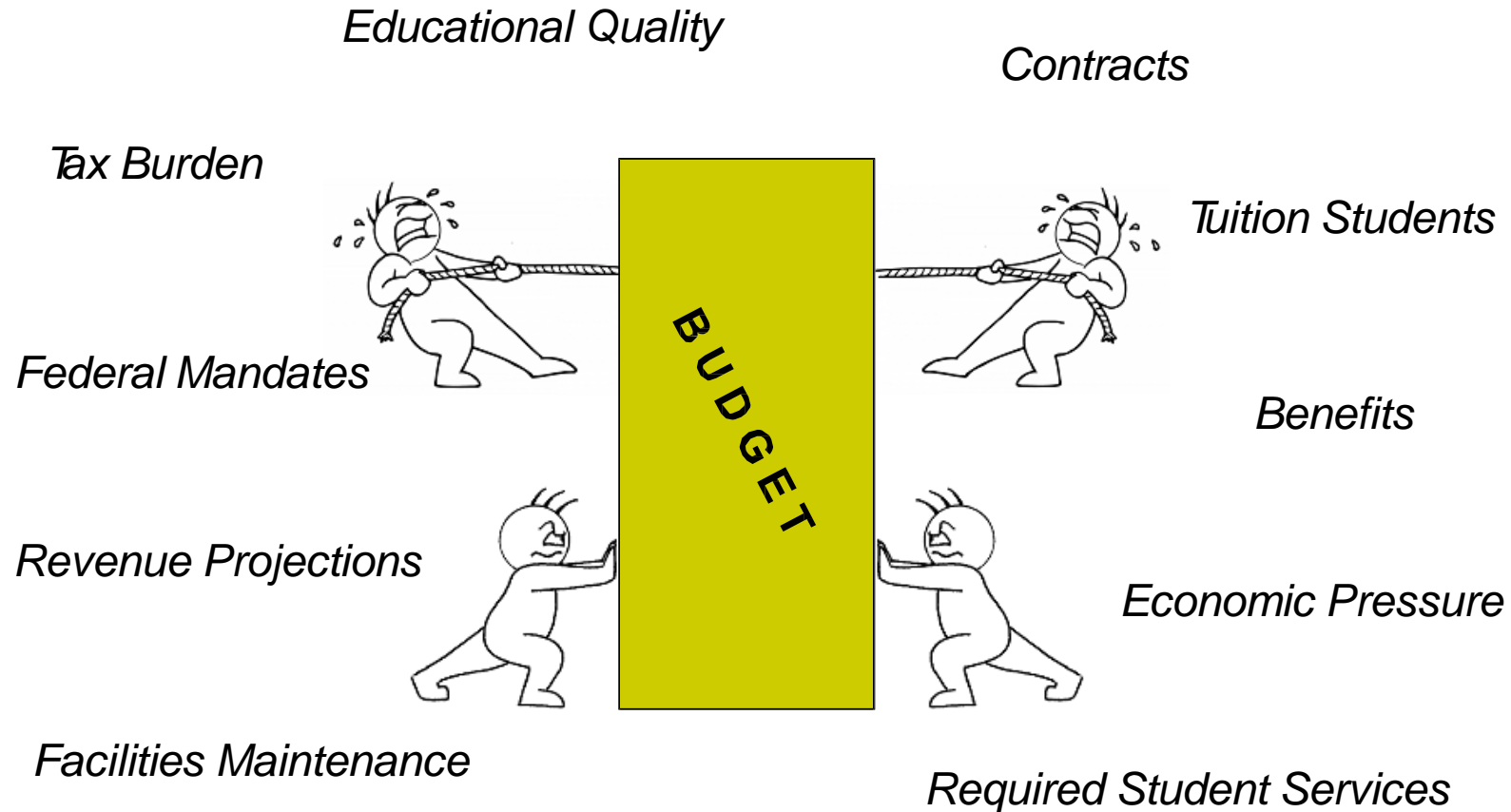


**Washington Central Unified
Union School District
Proposed Budget 2019-2020
Presented by: WCUUSD Board**

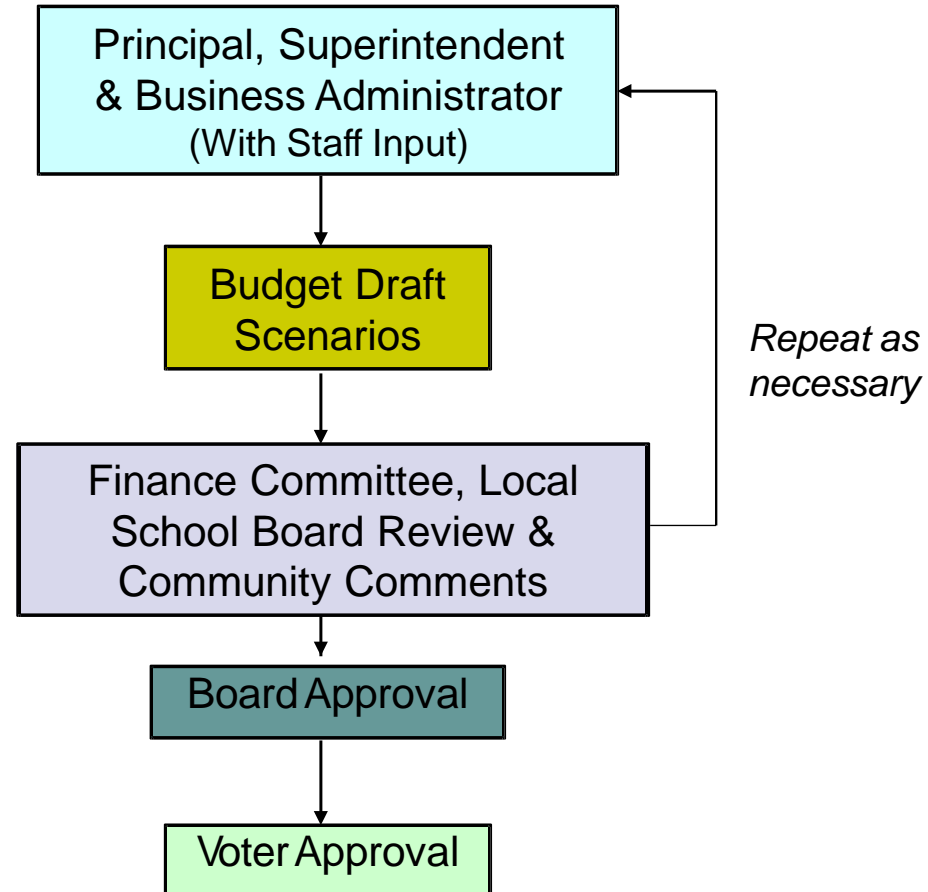
Welcome

- Budgeting Process
 - In Each School
 - First Combined Budget
- Components of the 2019-2020 Budget
- Tax Impacts
 - Local Budgets
 - State Tax Rate
 - Property Yield
 - Common Level of Appraisal

Competing Pressures Within and Across Each School



Developing Our Budgets



Summary of Local Budgets

Budget	Amount
Berlin Elementary School +	\$3,630,287
Calais Elementary School +	\$1,970,738
East Montpelier Elementary School *	\$4,056,455
Rumney Elementary School *	\$3,248,467
Doty Elementary School *	\$1,348,420
Union 32 High School *	\$15,159,196
School – Sub-Total	\$29,413,563
WCSU – Expenses Reimbursed 100%	\$4,441,206
Total	\$33,854,769

Note: + Adopted by the electorate on March 5, 2019

* Adopted by the electorate on April 25, 2019

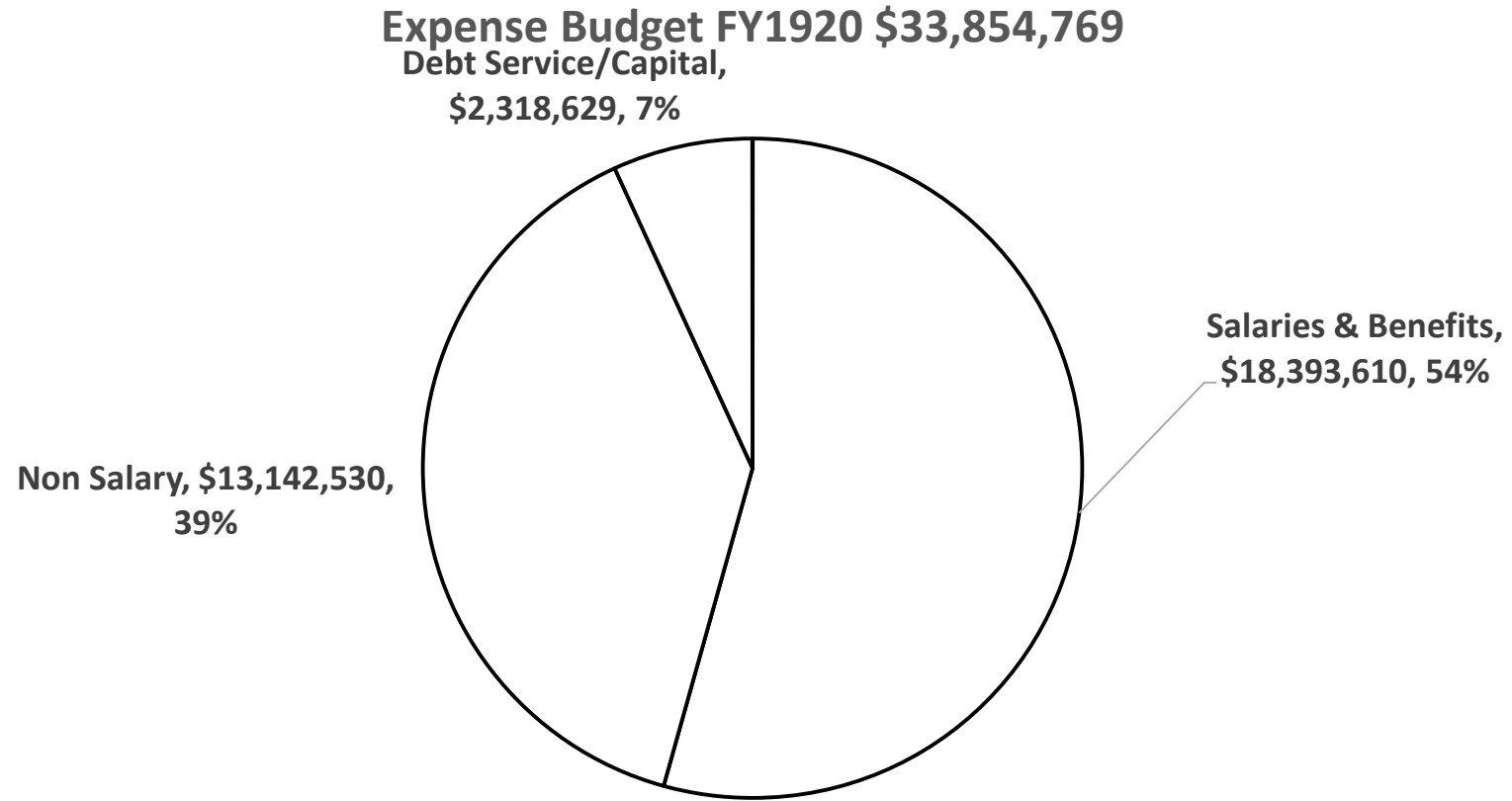
The Proposed Budget

- \$33,854,769
- Expense Change 1.65%
- Net Impact on Taxes 1.83%
- Proposed Budget Education Spending Per Equalized Pupil:
 - \$18,709 FY19-20
 - \$18,041 FY18-19
 - Equalized spending change is 3.70% higher than the current year.

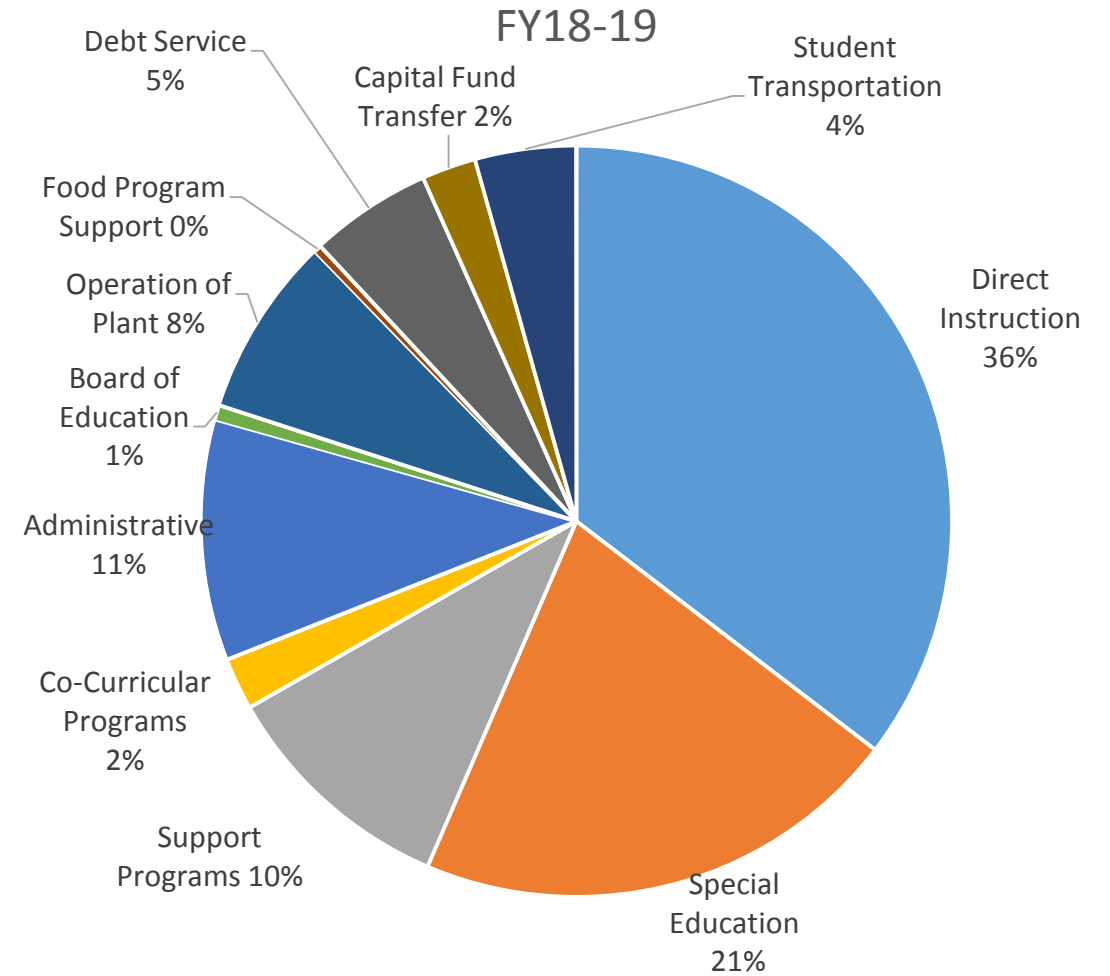
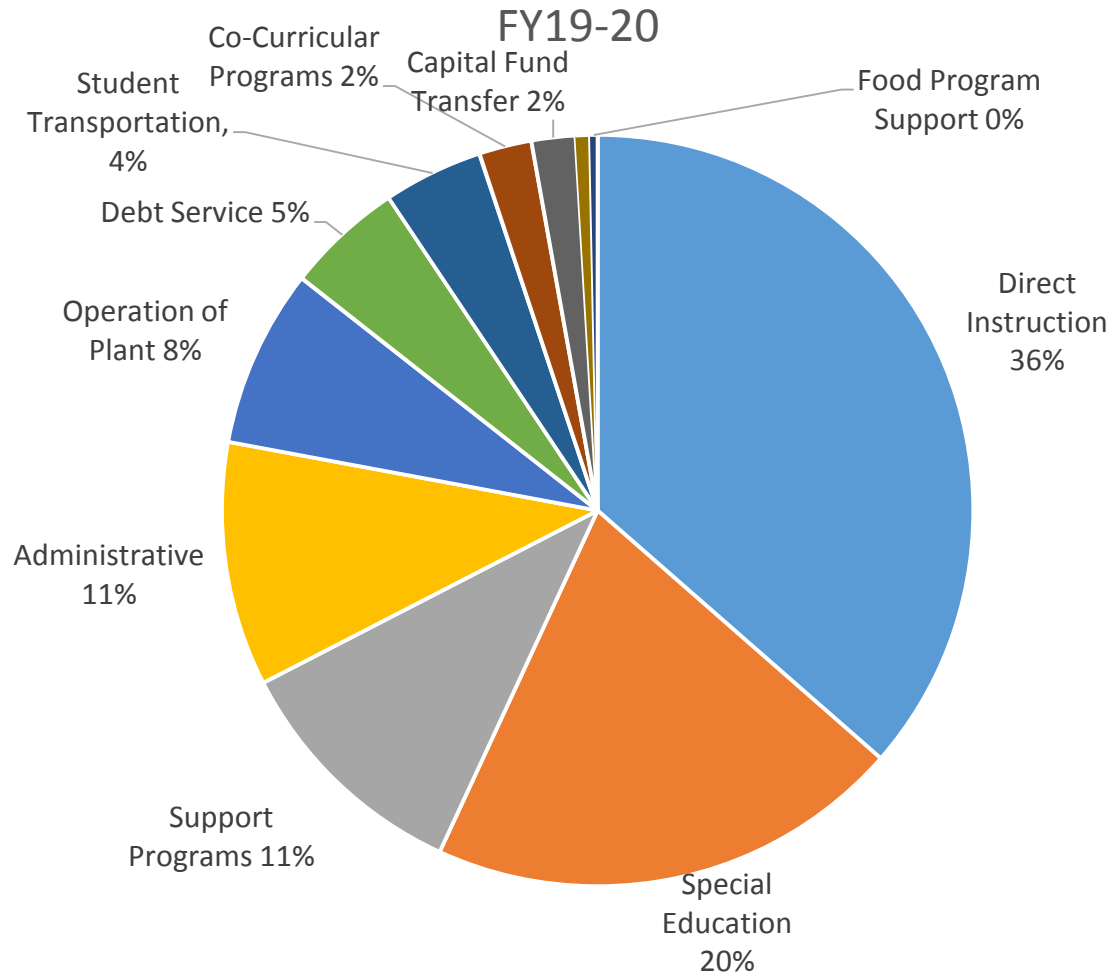
Budget Change Highlights

• Negotiated Items		
• Salary Increases	\$464,638	
• Benefit Changes	\$160,108	
• Staffing Changes	<u>-\$182,573</u>	
• Total	\$ 442,173	(1.33% of Budget Change)
• Non-Salary Items	<u>\$106,685</u>	(0.32% of Budget Change)
• Combined Total	\$548,858	(1.65% of Budget Change)
• Revenues	<u>-\$ 61,086</u>	(-0.18% of Budget Change)
• Net Impact on Taxes	\$609,943	(1.83% of Budget Change)

Washington Central Unified Union School District Expense Budget-Percentage of Each Category to the Total Budget



Washington Central Unified Union School District Percentage of Each Expense Category to the Total Budget



Comparing Changes in the Budget

Budget Area	FY 18 -19	FY 19 -20	Change	(%)
Direct Instruction	\$11,785,248	\$12,333,866	\$548,618	5%
Special Education	\$7,025,116	\$6,926,377	-\$98,739	-1%
Support Programs	\$3,425,147	\$3,564,457	\$139,310	4%
Administrative	\$3,455,502	\$3,558,147	\$102,645	3%
Operation of Plant	\$2,579,495	\$2,595,055	\$15,560	1%
Debt Service	\$1,744,848	\$1,702,107	-\$42,741	-2%
Student Transportation	\$1,447,213	\$1,451,183	\$3,970	0%
Co-Curricular Programs	\$741,428	\$765,978	\$24,550	3%
Capital Fund Transfer	\$781,522	\$636,522	-\$145,000	-19%
Board of Education	\$210,990	\$211,675	\$685	0%
Food Program Support	\$109,403	\$109,403	\$0	0%

Note: The percentage is an expression of the percent change for the budget area.

Washington Central Unified Union School District

- 2017-2018 School Year PreK-12 enrollment was 1594
- 2018-2019 School Year PreK-12 enrollment is 1590
- According to NESDEC, our PreK-12 enrollment is projected to decline over the next 5 years.

Education Spending Per Equalized Pupil

SCHOOL	Education Spending Per Equalized Pupil	WCUUSD Education Spending Per Equalized Pupil
BERLIN	\$17,633	\$18,709
CALAIS	\$16,720	
EAST MONTPELIER	\$19,747	
MIDDLESEX/RUMNEY	\$20,128	
WORCESTER/DOTY	\$17,156	
U-32	\$18,809	

Tax Impact

Four factors affect the local tax rate:

- The Common Level of Appraisal (CLA)
- The Statewide Education Tax Rate
- The Property Yield is a new feature of the education funding system.
- The WCUUSD budgets*
 - * We only have control over the 4th item.

Common Level of Appraisal (CLA)

- The CLA is an adjustment to the education tax rate to account for the gap between appraised value and actual value of property.
- The following chart shows the information for each of Washington Central's five towns.

Common Level of Appraisal

Town	FY 2019 (this year)	FY 2020
Berlin	102.45%	102.14 %
Calais	98.51 %	96.53%
East Montpelier	95.83 %	95.32%
Middlesex	101.24%	97.30%
Worcester	99.40%	97.84%

Statewide Tax Rate (As of June 12, 2019)

- The Residential Tax Rate is projected to stay the same at \$1.00.
- The Property Yield represents the amount of revenue raised by \$1.00 base homestead property tax rate. The Property Yield is projected to increase by \$428 (from \$10,220 to \$10,648).
- The changes in the CLA.
- The Nonresidential Tax Rate is projected to increase by \$.0154 from \$1.58 to \$1.5954.
- NOTE: These rates do not reflect income sensitivity adjustments, which are available to most homeowners with incomes less than \$137,500 per year.

Tax Rate Impacts for 2019-2020 –Estimates From Town Votes Includes Impact of The Common Level of Appraisal

TOWN	Combined Impact on Residential Tax Rate	Combined Impact on NON-Residential Tax Rate
BERLIN	\$.003 or \$3/100,000	\$.005 or \$5/100,000
CALAIS	\$.042 or \$42/100,000	\$.033 or \$33/100,000
EASTMONTPELIER	-\$0.027 or -\$27/100,000	\$.009 or \$9/100,000
MIDDLESEX/RUMNEY	\$.062 or \$62/100,000	\$.063 or \$63/100,000
WORCESTER/DOTY	-\$0.023 or -\$23/100,000	\$.025 or \$25/100,000

- **NOTE: These rates do not reflect income sensitivity adjustments, which are available to most homeowners with incomes less than \$137,500 per year.**

Tax Rate Impacts for 2019-2020-Estimates New Merged Budget Includes Impact of the Common Level of Appraisal and New State Information

TOWN	Combined Impact on Residential Tax Rate	Combined Impact on NON- Residential Tax Rate
BERLIN	\$.049 or \$49/100,000	\$.019 or \$19/100,000
CALAIS	\$.123 or \$123/100,000	\$.047 or \$47/100,000
EAST MONTPELIER	-\$0.082 or -\$82/100,000	\$.023 or \$23/100,000
MIDDLESEX/RUMNEY	-\$0.007 or -\$7/100,000	\$.077 or \$77/100,000
WORCESTER/DOTY	\$.055 or \$55/100,000	\$.039 or \$39/100,000

- **NOTE: These rates do not reflect income sensitivity adjustments, which are available to most homeowners with incomes less than \$137,500 per year.**

Data on Income Sensitivity-Actual Information Calendar Year 2018 –Per Vermont Tax Department

- **By town, 56-68% of WCUUSD residents receive support for their property taxes from the Income Sensitivity**
- **By town, 32-44% of WCUUSD residents pay the full tax rate**

Summary

- We believe this is a responsible budget, balancing fiscal constraint with student needs. We ask for your support.
- Two public hearings will be held in Room 128/131 at the U-32 Middle/High School on Tuesday, June 18, 2019 & Monday, June 24, 2019. Both meetings will take place at 6:30 pm to provide information to be voted by Australian Ballot on Tuesday, June 25, 2019.

Questions

- School District Report
 - Email or mailed copy can be requested by calling 229-0553
- WCSU Website - <https://www.wcsu32.org/Page/1242>
- Budget/Articles Informational Forums- 6/18/19 & 6/24/19
- Contact a Board Member
 - Berlin – Vera Frazier & George Gross
 - Calais – Scott Thompson & Dorothy Naylor
 - East Montpelier – Lindy Johnson & Flor Diaz Smith
 - Middlesex – Chris McVeigh & Marylynne Strachan
 - Worcester – Jaiel Pulskamp & Jonas Eno-Van Fleet
 - <https://www.wcsu32.org/Page/1209> for contact information